



Hernando School District

First Public Budget Hearing

Agenda - **Final Revised**

Tuesday, July 29, 2025

5:01 PM

District Office-Board Room
919 N. Broad Street
Brooksville, FL 34601

CALL TO ORDER

ADOPTION OF THE AGENDA

1. [26-3188](#) Approval to adopt the agenda dated 7/29/2025.

PRESENTATIONS

2. [26-3135](#) Overview of the Fiscal Year 2025-2026 Proposed Tentative Millage Rates - First Public Hearing

Attachments: [1st Public Hearing Proposed Millage Rates & Budget July 29, 2025](#)
[Budget Sheet No Financial Impact](#)

3. [26-3136](#) Continuation of Fiscal Year 2025-2026 Proposed Tentative Budget - First Public Hearing

Attachments: [1st Public Hearing Proposed 2025-2026 Budget July 29, 2025](#)
[Budget Sheet No Financial Impact](#)

CITIZEN INPUT

4. [26-3189](#) Citizen Input on agenda items (Green Form)

Attachments: [Citizen Input Speaker Green Form 031424 ACC](#)

ADOPTION OF THE TENTATIVE MILLAGE FOR 2025-26

5. [26-3139](#) Adoption of Tentative Millage Rates for the Fiscal Year 2025-2026

Attachments: [Resolution R26-001](#)
[Budget Sheet No Financial Impact](#)

ADOPTION OF THE TENTATIVE BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2026

6. [26-3137](#) Adoption of the Tentative Budget for Fiscal Year 2025-2026 Resolution R26-001

Attachments: [Resolution R26-002](#)
[Budget Sheet No Financial Impact](#)

ESTABLISH DATE, TIME AND PLACE OF FINAL PUBLIC HEARING

7. [26-3138](#) Establishment of the Second Public Hearing on the 2025-2026 Millage Rates & Budget

Attachments: [Budget Sheet No Financial Impact](#)

AUTHORIZATION TO SUBMIT CERTIFICATION OF SCHOOL TAXABLE VALUE

8. [26-3140](#) Authorization to Submit Certification of School Taxable Value to the Hernando County Property Appraiser

Attachments: [DR420S 2025 347](#)
[Budget Sheet No Financial Impact](#)

SCHOOL BOARD COMMENTS

ADJOURNMENT

Mission Statement

The Hernando County School District Collaborates with students, parents and other community stakeholders to effectively prepare all students for a successful transition into a diverse and changing world.



Hernando School District

First Public Budget Hearing

Agenda Item # 1. 26-3188

7/29/2025

Title and Board Action Requested

Approval to adopt the agenda dated 7/29/2025.

Executive Summary

The Superintendent of Schools, hereby requests the Board adopt the agenda dated 7/29/2025.

My Contact

Ray Pinder
Superintendent of Schools

2023-28 Strategic Focus Area

Other

Financial Impact

No Financial Impact

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.



Hernando School District

First Public Budget Hearing

Agenda Item # 2. 26-3135

7/29/2025

Title and Board Action Requested

Overview of the Fiscal Year 2025-2026 Proposed Tentative Millage Rates - First Public Hearing

Executive Summary

The Chief Financial Officer, on behalf of the Superintendent of Schools, hereby requests the Board's approval for the 2025-2026 Proposed Tentative Millage Rates.

The Tentative Budget for Fiscal Year 2025-2026 for all funds, including transfers and other financing sources, total \$502,621,120, reflecting an increase of \$4,917,680 compared to the original budget for Fiscal Year 2024-2025.

General Operating Funds:

Projected General Fund revenues for Fiscal Year 2025-2026 are \$242,897,237 representing an increase of approximately \$4.04 million over Fiscal Year 2024-2025.

The General Fund expenditure budget for Fiscal Year 2025-2026 is \$276,451,380. Of that \$228.2 million or 83% is appropriated directly to schools. District departments that provide indirect student support are \$13.67 million or 5% of the General Fund budget. The remaining \$34.49 million or 12% is for fund balance and transfers out.

Debt Service Funds: The Debt Service Funds budget is \$10.2 million.

Capital Project Funds: The Capital Project Funds budget is \$165.86 million.

Special Revenue Funds: The combined Food Service and other Special Revenue Funds budget is \$50.08 million.

My Contact

Joyce McIntyre, Chief Financial Officer
(352) 797-7004 Ext. 70438

Dionne Brinson, Coordinator of Finance
(352) 797-7004 Ext. 70417

2023-28 Strategic Focus Area

Priority 5: Fiscal Transparency and Capital Planning

Financial Impact

2025-2026 Tentative Budget for all funds (including transfers and other financing sources) for the Hernando

County School District is \$502,621,120.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available on the site's approved annual budget.



HERNANDO SCHOOL DISTRICT

Joyce McIntyre, Chief Financial Officer
Dionne Makinson, Coordinator of Finance

Topic Fiscal Year 2025-2026
 First Public Hearing on the Proposed Tentative
 Millage Rates

Presentation Date July 29, 2025

2025-2026 Proposed Tentative Millage Rates

The TRIM process provides the public an opportunity to voice their opinion

The TRIM statutes also dictate the form and placement of the budget advertisements, as well as the order of business during the budget hearings

The tentative millage rates and budget were published in the newspaper on July 27, 2025

Within 2 - 5 days of the TRIM advertisements, the District is required to hold its First Public Hearing on the tentative millage rates and budget



HERNANDO
SCHOOL DISTRICT

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2025-2026 Proposed Tentative Millage Rates

On July 18, 2025, the Commissioner of Education certified the Required Local Effort (RLE) millage rate of 3.0170. This rate must be levied by the School Board to generate the required local share

The RLE is added to the Discretionary, Capital Outlay, and Additional Voted Operating Millage which make up the total combined millage rate of 6.2650 ($3.0170 + .7480 + 1.5000 + 1.0000$)

The current proposed tentative millage rate of 6.2650 is ***more than*** the rolled-back rate by **2.62%**



2025-2026 Proposed Tentative Millage Rates

	2025-2026 Proposed Millage Rates	2024-2025 Final Millage Rates	Increase / (Decrease)	%
VALUES:				
Estimated Tax Roll	\$20,899,811,174	\$19,324,478,039	\$1,575,333,135	8.15%
Value of 1 Mill @ 96%	\$20,063,819	\$18,551,499	\$1,512,320	
MILLAGE RATES:				
Required Local Effort	3.0170	3.0180	(0.0010)	(0.03%)
Local Required - Prior Adj.	0.0000	0.0050	-0.0050	(100.00%)
Discretionary	0.7480	0.7480	0.0000	0.00%
Capital Outlay	1.5000	1.5000	0.0000	0.00%
Additional Voted Millage	1.0000	1.0000	0.0000	0.00%
TOTAL MILLAGE	6.2650	6.2710	(0.0060)	



2025-2026 Proposed Tentative Millage Rates

	2025-2026 Proposed Millage Rates	2024-2025 Final Millage Rates	Increase / (Decrease)	%
VALUES:				
Estimated Tax Roll	\$20,899,811,174	\$ 19,324,478,039	\$ 1,575,333,135	8.15%
PROPOSED TAX REVENUES:				
Required Local Effort	60,532,541	55,988,424	4,544,117	8.12%
Local Required - Prior Adj.	-	92,757	(92,757)	(100.00%)
Discretionary	15,007,736	13,876,521	1,131,215	8.15%
Capital Outlay	30,095,728	27,827,249	2,268,479	8.15%
Additional Voted Millage	20,063,819	18,551,499	1,512,320	8.15%
TOTAL TAX REVENUES	\$ 125,699,824	\$ 116,336,451	\$ 9,363,374	

2025-2026 Proposed Tentative Millage Rates

		Sample Home	Sample Home	Sample Home	Sample Home
Assessed Value		\$ 100,000	\$ 200,000	\$ 250,000	\$ 300,000
Homestead Exemption		-25,000	-25,000	-25,000	-25,000
School Taxable Value		<u>\$ 75,000</u>	<u>\$ 175,000</u>	<u>\$ 225,000</u>	<u>\$ 275,000</u>
2026 Tax Year	Millage	Taxes	Taxes	Taxes	Taxes
Required Local Effort	3.0170	\$ 226.28	\$ 527.98	\$ 678.83	\$ 829.68
Discretionary	0.7480	56.10	130.90	168.30	205.70
Local Capital Improvement	1.5000	112.50	262.50	337.50	412.50
Additional Voted Millage	1.0000	75.00	175.00	225.00	275.00
Total Proposed Millage/Taxes	<u>6.2650</u>	<u>\$ 469.88</u>	<u>\$ 1,096.38</u>	<u>\$ 1,409.63</u>	<u>\$ 1,722.88</u>
2025 Tax Year	6.2710	\$ 470.33	\$ 1,097.43	\$ 1,410.98	\$ 1,724.53
Increase / (Decrease) in School Taxes		\$ (0.45)	\$ (1.05)	\$ (1.35)	\$ (1.65)





Closing Slide

A. Item Currently Budgeted -

Account Name		<u>No Financial Impact</u>								
Account Number										
		Fund	Function	Object	Cost Center	Project	Sub Project			
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available
\$		\$		\$		\$		\$		\$

Account Name										
Account Number										
		Fund	Function	Object	Cost Center	Project	Sub Project			
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available
\$		\$		\$		\$		\$		\$

B. Item Currently Not Budgeted -**

Funding Source						
Account Name						
Account Number	Fund	Function	Object	Cost Center	Project	Sub Project
Amount \$						

Funding Source						
Account Name						
Account Number	Fund	Function	Object	Cost Center	Project	Sub Project
Amount \$						

C. History

Check one:

Prior Year Budget: ☐New for Current Year: ☐

Prior Year Approved Budget: \$

Prior Year Actual Spent: \$

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****



Hernando School District

First Public Budget Hearing

Agenda Item # 3. 26-3136

7/29/2025

Title and Board Action Requested

Continuation of Fiscal Year 2025-2026 Proposed Tentative Budget - First Public Hearing

Executive Summary

The Chief Financial Officer, on behalf of the Superintendent of Schools, hereby requests the Board's approval for the 2025-2026 Proposed Tentative Budget.

The Tentative Budget for Fiscal Year 2025-2026 for all funds, including transfers and other financing sources, total \$502,621,120, reflecting an increase of \$4,917,680 compared to the original budget for Fiscal Year 2024-2025.

General Operating Funds:

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The General Fund expenditure budget for Fiscal Year 2025-2026 is \$276,451,380. Of that \$228.2 million or 83% is appropriated directly to schools. District departments that provide indirect student support are \$13.67 million or 5% of the General Fund budget. The remaining \$34.49 million or 12% is for fund balance and transfers out.

Debt Service Funds: The Debt Service Funds budget is \$10.2 million.

Capital Project Funds: The Capital Project Funds budget is \$165.86 million.

Special Revenue Funds: The combined Food Service and other Special Revenue Funds budget is \$50.08 million.

My Contact

Joyce McIntyre, Chief Financial Officer
(352) 797-7004 Ext. 70438

Dionne Makinson, Coordinator of Finance
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2023-28 Strategic Focus Area

Priority 5: Fiscal Transparency and Capital Planning

Financial Impact

2025-2026 Tentative Budget for all funds (including transfers and other financing sources) for the Hernando

County School District is \$502,621,120

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.



HERNANDO SCHOOL DISTRICT

Joyce McIntyre, Chief Financial Officer
Dionne Makinson, Coordinator of Finance

Topic: Fiscal Year 2025-26
First Public Hearing on the Proposed
Tentative Budget

Presentation Date July 29, 2025

2025-2026 PROPOSED TENTATIVE BUDGET

ALL FUNDS COMBINED



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SCHOOL DISTRICT

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2025-2026 PROPOSED TENTATIVE BUDGET

All Funds Combined		
		Tentative 2025/2026
General Fund	\$	276,451,380
Food Service Fund		31,371,230
Special Revenue Fund		18,717,805
Debt Service		10,215,157
Capital Projects		165,865,548
Sub-Total	\$	502,621,120
Less Transfers Out	\$	13,977,596
Total Tentative Budget	\$	488,643,524



2025-2026 PROPOSED TENTATIVE BUDGET

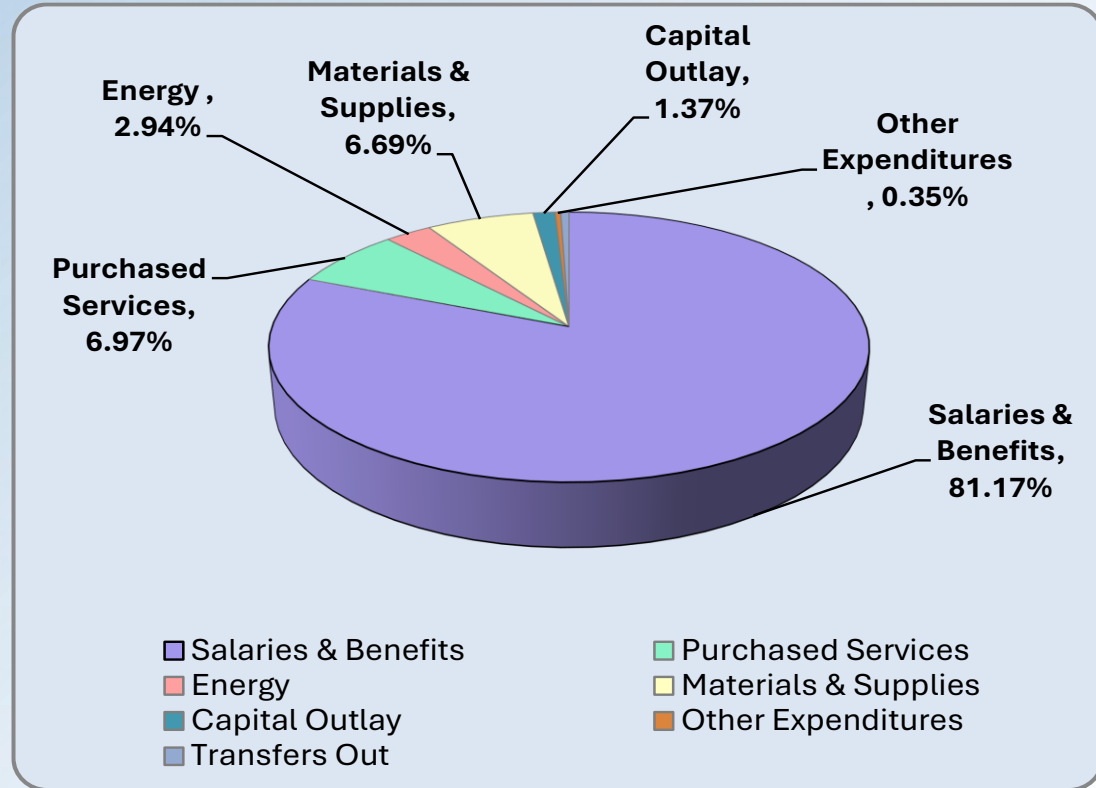
GENERAL FUND REVENUES	
	Tentative 2025/2026
Revenues:	
Federal	\$ 1,258,756
State	138,044,651
Property Taxes	75,540,277
Taxpayer voted 1 mil	20,063,819
Local	3,927,745
Total Revenues	\$ 238,835,248
Transfers In (from Capital Funds/Trustee)	4,061,989
TOTAL GENERAL FUND	242,897,237
Projected Beginning Fund Balance - July 2025	33,554,143
TOTAL BEGINNING FUND BALANCE + REVENUE	\$ 276,451,380



2025-2026 PROPOSED TENTATIVE BUDGET

GENERAL FUND APPROPRIATIONS

	Tentative 2025/2026
Appropriations by Object:	
Salaries & Benefits	\$ 197,423,548
Purchased Services	16,942,673
Energy	7,155,400
Materials & Supplies	16,267,688
Capital Outlay	3,330,095
Other Expenditures	842,785
Total Appropriations	241,962,188
Other Financing Uses:	
Transfers Out	\$ 1,256,457
Projected Ending Fund Balance @ 6/30/26	33,232,735
TOTAL GENERAL FUND	\$ 276,451,380



HERNANDO
SCHOOL DISTRICT

2025-2026 PROPOSED TENTATIVE BUDGET

GENERAL FUND APPROPRIATIONS	
	Tentative 2025/2026
Appropriations by Function:	
5000 Instruction	\$ 147,387,334
6100 Pupil Personnel Services	15,035,728
6200 Instruction Media Services	1,869,104
6300 Instruction & Curriculum Services	5,685,894
6400 Instructional Staff Training	1,274,872
6500 Instruction Related Technology	545,647
7100 Board of Education	789,816
7200 General Administration	2,164,272
7300 School Administration	15,773,153
7400 Facilities Acquisition and Construction	1,076,464
7500 Fiscal Services	1,150,624
7700 Central Services	4,196,637
7800 Pupil Transportation Services	9,423,808
7900 Operation of Plant	21,703,737
8100 Maintenance of Plant	8,507,597
8200 Administrative Technology Services	5,360,402
9100 Community Services	17,100
Total Appropriations	\$ 241,962,188
9700 Other Financing Uses:	1,256,457
Fund Balance	\$ 33,232,735
TOTAL GENERAL FUND	\$ 276,451,380

2025-2026 PROPOSED TENTATIVE BUDGET

Beginning Fund Balance - July 1, 2025 Preliminary		\$ 10,829,687
Non-Spendable - Inventory (<i>estimated</i>)		1,373,604
2024-2025 Restricted Categoricals		893,608
2024-2025 Project Carry-Forward		10,641,111
2024-2025 Millage Carry-Forward		6,458,550
Assigned - Health Ins/Profit Sharing/Wellness/Risk		2,357,583
Assigned - Facilities/Maintenance/Safety & Other Dept Reserve		1,000,000
Total Beginning Fund Balance		<u>\$ 33,554,143</u>
Fiscal Year 2025-2026 Estimated Revenues		
Federal	\$	1,258,756
State		138,044,651
Local - District School Tax		75,540,277
Local - Taxpayer voted 1 Mill		20,063,819
Local - Miscellaneous		3,927,745
Other Financing Sources		4,061,989
Total Estimated Revenues	\$	<u>242,897,237</u>
Fiscal Year 2025-2026 Appropriations		
Expenditures 2025 - 2026	\$	223,154,826
Other Expenditures paid from taxpayer voted 1 mil		20,063,819
Total Appropriations	\$	<u>243,218,645</u>
Excess / (Deficiency) of Revenues over Appropriations		<u>(321,408)</u>
Ending Fund Balance - June 30, 2026 Preliminary	\$	33,232,735



HERNANDO
SCHOOL DISTRICT

2025-2026 PROPOSED TENTATIVE BUDGET

Analysis of Ending Funds Balance - June 30, 2026		As a % of Revenue
Nonspendable:		
Inventory (<i>estimated</i>)	\$ 1,373,604	0.58%
Restricted:		
State Required Carryover Programs	636,187	0.27%
Workforce Development	257,420	0.11%
Assigned:		
Health Insurance Rebates/Profit Sharing/Wellness/Risk	2,357,583	0.99%
Estimated Project Carry-Forward	10,641,111	4.46%
Estimate Millage Carry-Forward	6,458,550	2.70%
Facilities/Maintenance/Safety & Other Dept Reserve	1,000,000	0.42%
Unassigned	10,508,280	4.40%



2025-2026 PROPOSED TENTATIVE BUDGET

Debt Service Revenue Budget FY 2025/2026	
	Tentative 2025/2026
Revenues:	
CO&DS	95,700
Racetrack/Parimutual	203,850
Total Revenues	\$ 299,550
Other Financing Sources:	
Transfers In - Capital	\$ 9,915,607
Fund Balance	-
	\$ 10,215,157



2025-2026 PROPOSED TENTATIVE BUDGET

Debt Service Appropriation Budget FY 2025/2026	
	Tentative 2025/2026
Appropriations by Object:	
Principal	7,235,327
Interest	2,971,880
Dues & Fees	7,950
Total Appropriations	\$ 10,215,157
Other Financing Uses:	
Transfers Out	\$ -
Fund Balance	-
APPROPRIATIONS & ENDING FUND BALANCE	\$ 10,215,157



2025-2026 PROPOSED TENTATIVE BUDGET

Capital Projects Revenue Budget FY 2025/2026	
	Tentative 2025/2026
Revenues:	
Special Fuel Tax	65,000
Local Capital Improvement Tax	30,095,728
Charter School Capital Outlay	253,000
Impact Fees	9,000,000
School District Local Sales Tax	17,000,000
Ed Facilities Security Grant	343,804
Interest	3,301,000
Total Revenues	\$ 60,058,532
Fund Balance	105,807,016
REVENUES & BEG. FUND BAL	\$ 165,865,548



2025-2026 PROPOSED TENTATIVE BUDGET

Capital Projects Appropriation Budget FY 2025/2026	
	Tentative 2025/2026
Appropriations:	
Buildings & Fixed Equipment (Wilton Simpson Tech College)	1,690,604
Furniture, Fixtures, and Equipment	740,355
Motor Vehicles (Including Buses)	1,000,000
Capitalized Site Improvements/Remodeling	30,671,000
Non Capitalized Site Improvements/Remodeling	6,500
Technology	478,120
Fees	12,765
Total Appropriations	\$ 34,599,344
Other Financing Uses:	
Transfers Out	\$ 12,721,139
Estimated Ending Fund Balance	118,545,065
APPROPRIATIONS & END. FUND BAL.	\$ 165,865,548

2025-2026 PROPOSED TENTATIVE BUDGET

Food Service Revenue Budget FY 2025/2026	
	Tentative 2025/2026
Revenues:	
Federal Through State	18,446,000
State	194,000
Local	472,499
Total Revenues	\$ 19,112,499
Other Financing Sources:	
Transfers In	-
Projected Beginning Fund Balance	\$ 12,258,731
REVENUES & BEG. FUND BAL	\$ 31,371,230



2025-2026 PROPOSED TENTATIVE BUDGET

Food Service Appropriation Budget FY 2025/2026	
	Tentative 2025/2026
Appropriations:	
Salaries & Benefits	8,210,573
Purchased Services	722,204
Energy	314,500
Materials & Supplies	10,803,500
Capital Outlay	330,000
Other Expenditures	250,000
Total Appropriations	\$ 20,630,777
Estimated Ending Fund Balance	\$ 10,740,453
APPROPRIATIONS & END. FUND BAL.	\$ 31,371,230

2025-2026 PROPOSED TENTATIVE BUDGET

Special Revenue Fund Revenue FY 2025/2026	
	Tentative 2025/2026
Revenues:	
Federal Through State	18,717,805
Total Revenues	\$ 18,717,805
Other Financing Sources:	
TOTAL SPECIAL REVENUE FUND	\$ 18,717,805



2025-2026 PROPOSED TENTATIVE BUDGET

Special Revenue Fund Appropriations FY 2025/2026	
	Tentative 2025/2026
Appropriations:	
Salaries & Benefits	13,561,443
Purchased Services	2,358,362
Energy	22,600
Materials & Supplies	1,018,441
Capital Outlay	789,412
Other Expenditures	967,547
Total Appropriations	\$ 18,717,805
Fund Balance	
TOTAL SPECIAL REVENUE FUND	\$ 18,717,805



2025-2026 PROPOSED TENTATIVE BUDGET

All Funds Combined	
	Tentative 2025/2026
General Fund	276,451,380
Food Service Fund	31,371,230
Special Revenue Fund	18,717,805
Debt Service	10,215,157
Capital Projects	165,865,548
Sub-Total	\$ 502,621,120
Less Transfers Out	\$ 13,977,596
Total Tentative Budget	\$ 488,643,524



CITIZEN INPUT



HERNANDO
SCHOOL DISTRICT

Learn it. Love it. Live it. **33**

The Final Public Hearing on the Final Budget for 2025-2026 will be held on September 9, 2025 at 5:01 pm



HERNANDO
SCHOOL DISTRICT

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HERNANDO
SCHOOL DISTRICT

Learn it. Love it. Live it.

A. Item Currently Budgeted -

Account Name		<u>No Financial Impact</u>								
Account Number										
		Fund	Function	Object	Cost Center	Project	Sub Project			
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available
\$		\$		\$		\$		\$		\$

Account Name										
Account Number										
		Fund	Function	Object	Cost Center	Project	Sub Project			
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available
\$		\$		\$		\$		\$		\$

B. Item Currently Not Budgeted -**

Funding Source						
Account Name						
Account Number						
	Fund	Function	Object	Cost Center	Project	Sub Project
Amount	\$					

Funding Source						
Account Name						
Account Number						
	Fund	Function	Object	Cost Center	Project	Sub Project
Amount	\$					

C. History

Check one:

Prior Year Budget: ☐New for Current Year: ☐

Prior Year Approved Budget: \$

Prior Year Actual Spent: \$

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****



Hernando School District

First Public Budget Hearing

Agenda Item # 4. 26-3189

7/29/2025

Title and Board Action Requested

Citizen Input on agenda items (Green Form)

Executive Summary

Please see the attached form if you wish to make a presentation before the School Board for matters that pertain to an item for this meeting.

My Contact

Ray Pinder
Superintendent of Schools

2023-28 Strategic Focus Area

Priority 3: Community Connection

Financial Impact

There is no financial impact

AGENDA ITEM COMMENT FORM FOR SPEAKERS

Failure to complete this form or to sign below will prevent the Citizen Input form
from being presented to the Board Chair.

LEGAL NAME/PRINTED: _____

LEGAL ADDRESS: _____

PHONE: (____) _____

Identify agenda item to be addressed:

Ex.) Agenda item #: 10

Agenda item #: _____

Agenda item #: _____

Guidelines:

Limited agenda time and the need to conduct meetings in an orderly fashion require that you adhere to the following Citizen's Input guidelines:

- The speaker will adhere to a three (3) minute time limit per speaker.
- Time may not be yielded to other speakers.
- The Chairperson has the authority to limit discussion if the subject is outside of the authority of the School Board Members regarding an issue that is repetitive or is addressing a legally confidential issue.
- Materials or documents you wish to share with the School Board must be attached to this form.
- The Chairperson may deny all forms submitted after the School Board Meeting is called to order.
- The HCSD Code of Civility will be in effect at all times (see other side).
- The Board typically does not respond to remarks or questions made during Citizen Comments.

My signature is confirmation that I have read, understand, and agree to abide by all guidelines and HCSD Code of Civility:

Signature of speaker: _____

Chairperson's Approval of form: _____

FOR OFFICE USE ONLY:

Date Received: _____

Time Received: _____

Hernando County School Board

CODE OF CIVILITY

The education of our children depends on the ability of the community, parents and staff to share responsibilities, meaningful communication and welcomed participation. Civility reflects the ability of each person to affirm the collective worth of being respectful.

With that, all persons attending or speaking at a school board meeting shall:

- Listen carefully and respectfully
- Not use any offensive gestures, language or profanity
- Not use any threatening words or actions
- Not display any disruptive behaviors, temper or insulting/demeaning words
- Treat others as they would like to be treated
- Never bully, harass or abuse others

*Any lack of civility by any person will result in that person being directed by the Superintendent, or Chairperson, to leave the premises. Failure to follow a directive will result in law enforcement assistance.

Note: The Board typically does not respond to remarks or questions made during citizen input. While no immediate action will be taken by the Board, the Superintendent may follow up the inquiries/comments by directing staff to intervene.



Hernando School District

First Public Budget Hearing

Agenda Item # 5. 26-3139

7/29/2025

Title and Board Action Requested

Adoption of Tentative Millage Rates for the Fiscal Year 2025-2026

Executive Summary

The Coordinator of Finance, on behalf of the Superintendent of Schools, hereby requests the Board to adopt the 2025-2026 Tentative Millage Rates.

The Florida Legislature enacted statutes known as Truth in Millage (TRIM). TRIM statutes dictate the form and placement of budget advertisements, as well as the order of business during public meetings. The District's TRIM advertisement was published in the Tampa Tribune, a local newspaper of general distribution on Sunday, July 27, 2025.

Prior to adoption of the Tentative Budget, the Board is required to adopt the "proposed" millage rates. Once adopted, the rates will be certified by the Hernando County Property Appraiser and the Tax Collector so that the County can prepare property tax notices. It isn't until the second Public Hearing to be held on September 9, 2025, that the Board will approve by resolution the "final" millage rates.

My Contact

Dionne Makinson, Coordinator of Finance
(352)797-7004 ext. 70417

2023-28 Strategic Focus Area

Priority 5: Fiscal Transparency and Capital Planning

Financial Impact

See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

Resolution Number R26-001

A RESOLUTION OF THE HERNANDO COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Hernando County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, at the public hearing in full compliance with Chapter 200, Florida Statutes, the Hernando County School Board adopted the tentative millage rates for fiscal year 2025-2026 in the amounts of:

	Tentative Millage Levy	Amount To Be Raised
Required Local Effort	3.0170	\$ 60,532,541
Discretionary Local Effort	0.7480	15,007,736
Capital Outlay	1.5000	30,095,728
Additional Voted Millage	1.0000	20,063,819

The total millage rate to be levied is more than the rolled-back rate by 2.62 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Hernando County School Board adopted the above tentative millage rates for the fiscal year July 1, 2025 to June 30, 2026 on July 29, 2025 prior to adopting the tentative budget.

Shannon Rodriguez
School Board Chairperson

A. Item Currently Budgeted -

Account Name		<u>No Financial Impact</u>										
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available		
\$		\$		\$		\$		\$		\$		

Account Name												
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available		
\$		\$		\$		\$		\$		\$		

B. Item Currently Not Budgeted -**

Funding Source												
Account Name												
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Amount	\$											

Funding Source												
Account Name												
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Amount	\$											

C. History

Check one:

Prior Year Budget: ☐New for Current Year: ☐

Prior Year Approved Budget: \$

Prior Year Actual Spent: \$

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****



Hernando School District

First Public Budget Hearing

Agenda Item # 6. 26-3137

7/29/2025

Title and Board Action Requested

Adoption of the Tentative Budget for Fiscal Year 2025-2026 Resolution R26-001

Executive Summary

The Chief Financial Officer, on behalf of the Superintendent of Schools, hereby requests the Board's approval for the Adoption of the Tentative Budget for Fiscal Year 2025-2026.

TRIM statutes dictate the order of business during public meetings. Per Section 200.065(2)€1, Florida Statutes, the Board must first adopt the millage rates and then secondly adopt the budget.

My Contact

Joyce McIntyre, Chief Financial Officer
(352) 797-7004 Ext. 70438

2023-28 Strategic Focus Area

Priority 5: Fiscal Transparency and Capital Planning

Financial Impact

See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available on the site's approved annual budget.

Resolution Number #R26-002

A RESOLUTION OF THE HERNANDO COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, in Resolution #R26-001 the School Board of Hernando County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2025, to June 30, 2026; and

WHEREAS, the School Board of Hernando County has set forth in the tentative budget the appropriations and revenue estimates for fiscal year 2025-2026; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Hernando County School Board adopted the tentative millage rates and the tentative budget in the amount of **\$502,621,120** for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Hernando County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Hernando County as a tentative budget for the categories indicated for the fiscal year July 1, 2025, to June 30, 2026.

Shannon Rodriguez
School Board Chairperson

A. Item Currently Budgeted -

Account Name		<u>No Financial Impact</u>										
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available		
\$		\$		\$		\$		\$		\$		

Account Name												
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available		
\$		\$		\$		\$		\$		\$		

B. Item Currently Not Budgeted -**

Funding Source												
Account Name												
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Amount	\$											

Funding Source												
Account Name												
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Amount	\$											

C. History

Check one:

Prior Year Budget: ☐New for Current Year: ☐

Prior Year Approved Budget: \$

Prior Year Actual Spent: \$

** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT**



Hernando School District

First Public Budget Hearing

Agenda Item # 7. 26-3138

7/29/2025

Title and Board Action Requested

Establishment of the Second Public Hearing on the 2025-2026 Millage Rates & Budget

Executive Summary

The Chief Financial Officer, on behalf of the Superintendent of Schools, hereby requests the Board's approval for the establishment of the Second Public Hearing on the 2025-2026 Millage Rates and Budget.

Motion to set the second Public Hearing on the 2025-2026 Millage Rates & Budget to be held on September 9, 2025, at 5:01 p.m. held in the School Board meeting room of the School District of Hernando County, Florida located at 919 North Broad Street, Brooksville, Florida 34601.

My Contact

Joyce McIntyre, Chief Financial Officer
(352) 797-7007 Ext. 70438

2023-28 Strategic Focus Area

Priority 5: Fiscal Transparency and Capital Planning

Financial Impact

See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

A. Item Currently Budgeted -

Account Name		<u>No Financial Impact</u>								
Account Number										
		Fund	Function	Object	Cost Center	Project	Sub Project			
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available
\$		\$		\$		\$		\$		\$

Account Name										
Account Number										
		Fund	Function	Object	Cost Center	Project	Sub Project			
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available
\$		\$		\$		\$		\$		\$

B. Item Currently Not Budgeted -**

Funding Source							
Account Name							
Account Number							
		Fund	Function	Object	Cost Center	Project	Sub Project
Amount	\$						

Funding Source							
Account Name							
Account Number							
		Fund	Function	Object	Cost Center	Project	Sub Project
Amount	\$						

C. History

Check one:

Prior Year Budget: ☐New for Current Year: ☐

Prior Year Approved Budget: \$

Prior Year Actual Spent: \$

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****



Hernando School District

First Public Budget Hearing

Agenda Item # 8. 26-3140

7/29/2025

Title and Board Action Requested

Authorization to Submit Certification of School Taxable Value to the Hernando County Property Appraiser

Executive Summary

The Coordinator of Finance, on behalf of the Superintendent of Schools, hereby requests the Board approval to submit the Certification of School Taxable Value to the Hernando County Property Appraiser.

TRIM statutes require that the Board formally authorize the Superintendent to notify the proposed millage rates to the Property Appraiser by submitting the DR-420S, Certification of School Taxable Value.

My Contact

Dionne Makinson, Coordinator of Finance
(352) 797-7004 ext. 70417

2023-28 Strategic Focus Area

Priority 5: Fiscal Transparency and Capital Planning

Financial Impact

The cost for this agenda item is \$0, see attached budget sheet. The cost for the previous fiscal year was \$0.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2025	County : Hernando
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Name of School District : Hernando County School District
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SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$	19,286,002,717	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,602,062,016	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	11,746,441	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	20,899,811,174	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	1,049,473,781	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	19,850,337,393	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	19,324,478,039	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/18/2025 11:40:04 AM	

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.						
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>			3.0230 per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>			3.2480 per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>			\$ 58,417,897	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>			\$ 62,765,905	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>			\$ 121,183,802	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>			2.9429 per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>			3.1620 per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>			3.0170 per \$1,000	(16)	
17.	A.Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	(17)
	1.5000	0.7480	0.0000		1.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				3.2480 per \$1,000		

Name of School District : Hernando County School District				DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>			\$	63,054,730 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>			\$	67,882,587 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>			\$	130,937,317 (20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>				2.52 % (21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>				2.62 % (22)
Final public budget hearing		Date : 9/9/2025	Time : 5:01 PM EST	Place : 919 North Broad Street Brooksville 34601	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :				Date :
	Title :		Contact Name And Contact Title :		
	Mailing Address :		Physical Address :		
	City, State, Zip :		Phone Number :	Fax Number :	

Continued on page 3

Section I: Property Appraiser

Complete Section I, Lines 1 through 8 for the school district in the county.

Line 8

Check "Yes" if the school district levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach Form DR-420DEBT. Do not complete a separate DR-420S for these levies.

Send a copy to the school district and keep a copy. When the school district returns the DR-420S and any accompanying form(s), immediately send the originals to:

Florida Department of Revenue
Property Tax Oversight -TRIM Section
P.O. Box 3000
Tallahassee, Florida 32315-3000

Section II: School Districts

Complete Section II. Keep one copy. Return the original and one copy to the property appraiser with any applicable forms. Also, send one copy of forms to the tax collector.

Line 9

Include the sum of the previous year's Required Local Effort and the prior period funding adjustment as certified by the Commissioner of Education.

Line 16

Current year tentatively adopted Required Local Effort millage rate; show the sum of the Required Local Effort and prior period funding adjustment as certified by the Commissioner of Education.

Line 17

Current year tentatively adopted Local Board millage rate; show the total Local Board millage rate on Line 17 A-E. Separate the Local Board millage rate into the individual categories as follows:

Type of Millage	Statutory Authority	Maximum Millage	Uses
A. Capital Outlay	S.1011.71(2), F.S.	1.500	Discretionary local capital improvements.
B. Discretionary Operating	S.1011.71(1), F.S.	.748	Non-voted current year discretionary operating.
C. Discretionary Capital Improvement	S.1011.71(3)(a), F.S.	.250	Lease purchase payments or critical fixed capital outlay in addition to the 1.500 mills for capital outlay. Levying Discretionary Capital Improvement reduces the Discretionary Operating mills by the same amount.
D.			Use only with instructions from the Department of Revenue.
E. Additional Voted Millage	S.1011.73(1), F.S. S.1011.73(2), F.S.	Voted Levy	Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.

A. Item Currently Budgeted -

Account Name		<u>No Financial Impact</u>										
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available		
\$		\$		\$		\$		\$		\$		

Account Name												
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available		
\$		\$		\$		\$		\$		\$		

B. Item Currently Not Budgeted -**

Funding Source												
Account Name												
Account Number		Fund		Function		Object		Cost Center		Project		Sub Project
Amount	\$											

Funding Source												
Account Name												
Account Number		Fund		Function		Object		Cost Center		Project		Sub Project
Amount	\$											

C. History

Check one:

Prior Year Budget: ☐New for Current Year: ☐

Prior Year Approved Budget: \$

Prior Year Actual Spent: \$

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****