



Hernando School District

First Public Budget Hearing

Agenda - **Final Revised**

Tuesday, July 28, 2026

5:01 PM

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

CALL TO ORDER

ADOPTION OF THE AGENDA

1. [27-3973](#) Approval to adopt the agenda dated 7/28/2026.

PRESENTATIONS

2. [27-3914](#) Overview of the Fiscal Year 2026-2027 Proposed Tentative Millage Rates - First Public Hearing

Attachments: [1st Public Hearing Proposed Millage Rates](#)
[Budget Sheet Sept 2021 Revised NO Financial Impact ACC](#)

3. [27-3915](#) Continuation of Fiscal Year 2026-2027 Proposed Tentative Budget - First Public Hearing

Attachments: [1st Public Hearing Proposed Budget](#)
[Budget Sheet Sept 2021 Revised NO Financial Impact ACC](#)

CITIZEN INPUT

4. [27-3974](#) Citizen Input on agenda items (Green Form)

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

ADOPTION OF THE TENTATIVE MILLAGE FOR 2026-27

5. [27-3918](#) Adoption of Tentative Millage Rates for the Fiscal Year 2026-2027 Resolution R27-001

Attachments: [Resolution R27-001](#)
[Budget Sheet Sept 2021 Revised NO Financial Impact ACC](#)

ADOPTION OF THE TENTATIVE BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2027

6. [27-3916](#) Adoption of the Tentative Budget for Fiscal Year 2026-2027 Resolution R27-002

Attachments: [Resolution R27-002](#)

[Budget Sheet Sept 2021 Revised NO Financial Impact ACC](#)

ESTABLISH DATE, TIME AND PLACE OF FINAL PUBLIC HEARING

7. [27-3917](#) Establishment of the Second Public Hearing on the 2026-2027 Millage Rates & Budget

Attachments: [Budget Sheet Sept 2021 Revised NO Financial Impact ACC](#)

AUTHORIZATION TO SUBMIT CERTIFICATION OF SCHOOL TAXABLE VALUE

8. [27-3919](#) Authorization to Submit Certification of School Taxable Value to the Hernando County Property Appraiser

Attachments: [DR420S 2026 347](#)

[Budget Sheet Sept 2021 Revised NO Financial Impact ACC](#)

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. 27-3973

7/28/2026

Title and Board Action Requested

Approval to adopt the agenda dated 7/28/2026.

Executive Summary

The Superintendent of Schools, hereby requests the Board adopt the agenda dated 7/28/2026.

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. 27-3914

7/28/2026

Title and Board Action Requested

Overview of the Fiscal Year 2026-2027 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 2026-2027 Proposed Tentative Millage Rates.

The Proposed Tentative Budget for Fiscal Year 2026-2027 for all funds, including transfers, total \$490,556,652, representing a decrease of \$12,064,468 from the original Fiscal Year 2025-2026 budget.

General Operating Funds:

Projected General Fund revenues for Fiscal Year 2026-2027 total \$241,139,228, including transfers reflecting a decrease of approximately \$1.76 million compared with Fiscal Year 2025-2026.

The proposed General Fund expenditure budget is \$268,904,037. Of this amount, approximately \$234.26 million (87.12%) is allocated directly to schools to support instructional programs and student services. District departments providing indirect student support account for \$12.69 million (4.72%), while the remaining \$21.95 million (8.16%) is for fund balance and transfers.

Debt Service Funds: The proposed Debt Service budget total \$10.58 million.

Capital Project Funds: The proposed Capital Projects budget is \$157.77 million to support facility improvements, maintenance, and capital investments.

Special Revenue Funds: The combined Food Service and other Special Revenue Funds budget total \$21.04 million.

My Contact

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

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.



HERNANDO SCHOOL DISTRICT

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

Topic Fiscal Year 2026-2027
 First Public Hearing on the Proposed Tentative
 Millage Rates

Presentation Date July 28. 2026

2026-2027 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 26, 2026

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



2026-2027 Proposed Tentative Millage Rates

On July 17, 2026, the Commissioner of Education certified the Required Local Effort (RLE) millage rate of 3.009. This rate must be levied by the School Board to generate the required local share

The RLE is added to the Discretionary, Prior Period Adjustment, Capital Outlay, and Additional Voted Operating Millage which make up the total combined millage rate of 6.265 (3.009.+ 0.008+0.748+1.500+1.000)

The current proposed tentative millage rate of 6.265 is ***less than*** the rolled-back rate by **.22%**



HERNANDO
SCHOOL DISTRICT

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2026-2027 Proposed Tentative Millage Rates

2026-2027 PROPOSED MILLAGE RATES SECOND CALCULATION				
	2026-2027 Proposed Millage Rates 2nd Calc.	2025-2026 Final Millage Rates	Increase / (Decrease)	%
VALUES:				
Estimated Tax Roll	\$21,761,959,827	\$20,899,811,174	\$862,148,653	4.13%
Value of 1 Mill @ 96%	\$20,891,481	\$20,063,819	\$827,663	
MILLAGE RATES:				
Required Local Effort	3.009	3.017	(0.0080)	(0.27%)
Local Required - Prior Adj.	0.008	0.000	0.0080	100.00%
Discretionary	0.748	0.748	0.0000	0.00%
Capital Outlay	1.500	1.500	0.0000	0.00%
Additional Voted Millage	1.000	1.000	0.0000	0.00%
TOTAL MILLAGE	6.265	6.265	(0.0000)	



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SCHOOL DISTRICT**

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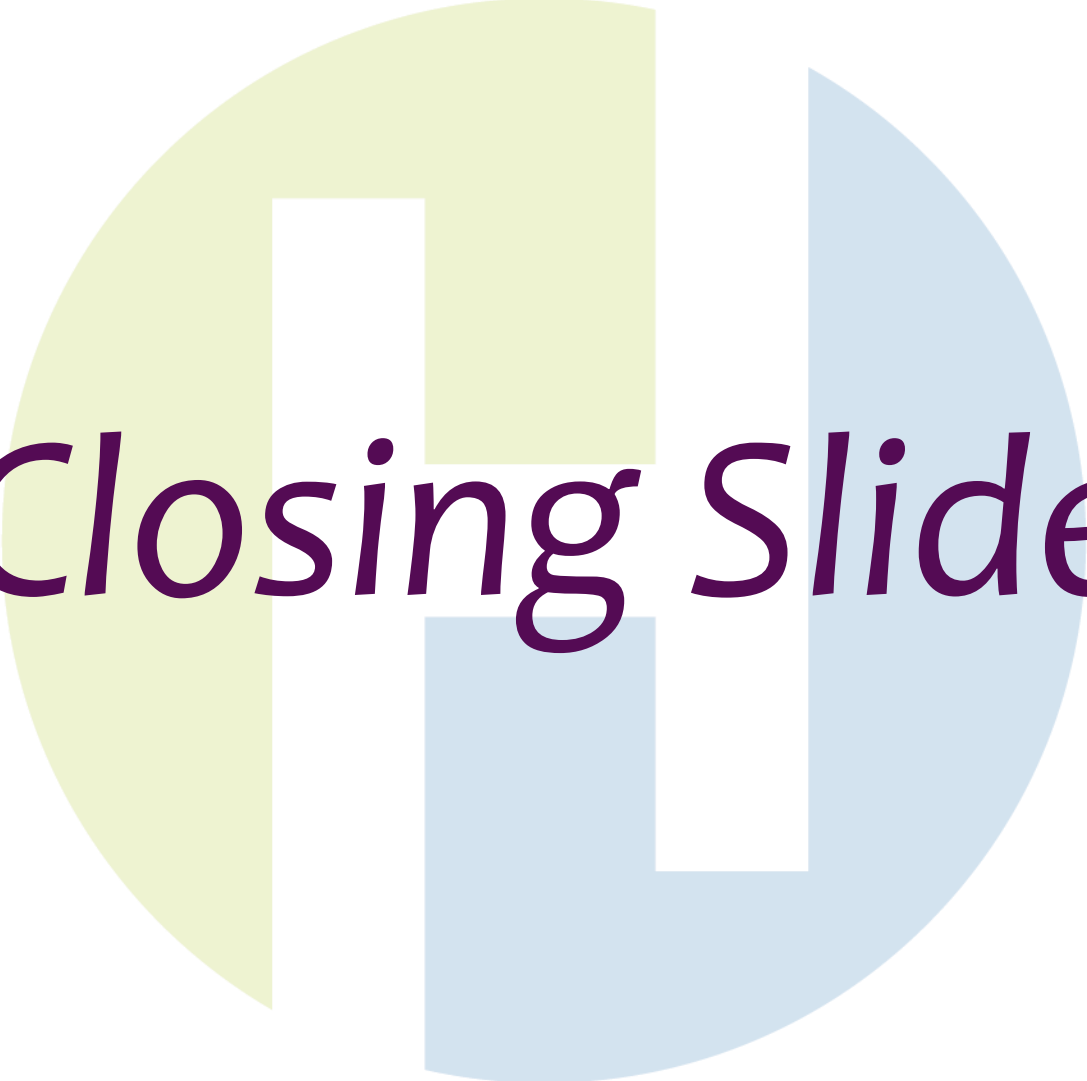
2026-2027 Proposed Tentative Millage Rates

2026-2027 PROPOSED MILLAGE RATES SECOND CALCULATION				
	2026-2027 Proposed Millage Rates 2nd Calc.	2025-2026 Final Millage Rates	Increase / (Decrease)	%
VALUES:				
Estimated Tax Roll	\$ 21,761,959,827	\$20,899,811,174	\$ 862,148,653	4.13%
PROPOSED TAX REVENUES:				
Required Local Effort	62,862,468	60,532,541	2,329,927	3.85%
Local Required - Prior Adj.	167,132	-	167,132	100.00%
Discretionary	15,626,828	15,007,736	619,092	4.13%
Capital Outlay	31,337,222	30,095,729	1,241,493	4.13%
Additional Voted Millage	20,891,481	20,063,819	827,663	4.13%
TOTAL TAX REVENUES	\$ 130,885,131	\$ 125,699,825	\$ 5,185,306	

2026-2027 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>
2027 Tax Year		Millage	Taxes	Taxes	Taxes
Required Local Effort	3.017	\$ 226.28	\$ 527.98	\$ 678.83	\$ 829.68
Discretionary	0.748	56.10	130.90	168.30	205.70
Local Capital Improvement	1.500	112.50	262.50	337.50	412.50
Additional Voted Millage	1.000	75.00	175.00	225.00	275.00
Total Proposed Millage/Taxes	<u>6.265</u>	<u>\$ 469.88</u>	<u>\$ 1,096.38</u>	<u>\$ 1,409.63</u>	<u>\$ 1,722.88</u>
2026 Tax Year	6.265	\$ 469.88	\$ 1,096.38	\$ 1,409.63	\$ 1,722.88
Increase / (Decrease) in School Taxes		<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>





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. 27-3915

7/28/2026

Title and Board Action Requested

Continuation of Fiscal Year 2026-2027 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 2026-2027 Proposed Tentative Budget.

The Proposed Tentative Budget for Fiscal Year 2026-2027 for all funds, including transfers, total \$490,556,652, representing a decrease of \$12,064,468 from the original Fiscal Year 2025-2026 budget.

General Operating Funds:

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The proposed General Fund expenditure budget is \$268,904,037. Of this amount, approximately \$234.26 million (87.12%) is allocated directly to schools to support instructional programs and student services. District departments providing indirect student support account for \$12.69 million (4.72%), while the remaining \$21.95 million (8.16%) is for fund balance and transfers.

Debt Service Funds: The proposed Debt Service budget total \$10.58 million.

Capital Project Funds: The proposed Capital Projects budget is \$157.77 million to support facility improvements, maintenance, and capital investments.

Special Revenue Funds: The combined Food Service and other Special Revenue Funds budget total \$21.04 million.

My Contact

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

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.



HERNANDO SCHOOL DISTRICT

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

Topic: Fiscal Year 2026-27
First Public Hearing on the Proposed
Tentative Budget

Presentation Date July 28, 2026

2026-2027 PROPOSED TENTATIVE BUDGET

ALL FUNDS COMBINED



HERNANDO
SCHOOL DISTRICT

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2026-2027 PROPOSED TENTATIVE BUDGET

All Funds Combined	
	Tentative 2026/2027
General Fund	\$ 268,904,037
Food Service Fund	32,251,139
Special Revenue Fund	21,043,550
Debt Service	10,587,158
Capital Projects	157,770,768
Sub-Total	\$ 490,556,652
Less Transfers Out	15,548,665
Total Tentative Budget	\$ 475,007,987

2026-2027 PROPOSED TENTATIVE BUDGET

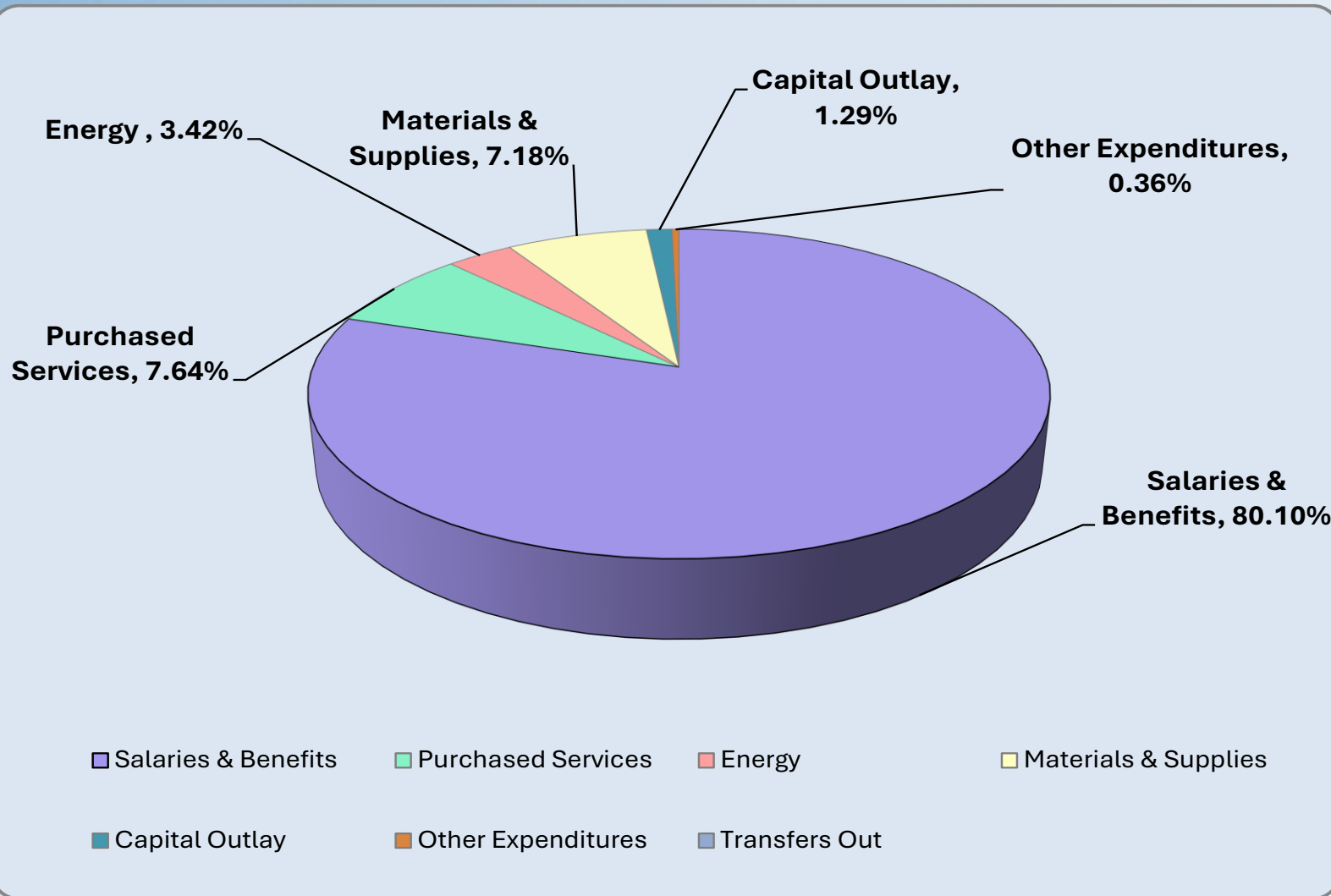
General Fund Revenues	
	Tentative 2026/2027
Revenues:	
Federal	\$ 1,109,744
State	130,362,382
Property Taxes	78,656,428
Taxpayer voted 1 mil	20,891,481
Local	4,485,635
Total Revenues	\$ 235,505,670
Transfers In (from Capital Funds)	5,633,558
TOTAL GENERAL FUND	241,139,228
Projected Beginning Fund Balance - July 2026	27,764,809
TOTAL BEGINNING FUND BALANCE + REVENUE	\$ 268,904,037



2026-2027 PROPOSED TENTATIVE BUDGET

General Fund Appropriations	
	Tentative 2026/2027
Appropriations by Object:	
Salaries & Benefits	\$ 197,818,268
Purchased Services	18,875,641
Energy	8,439,000
Materials & Supplies	17,742,282
Capital Outlay	3,182,681
Other Expenditures	899,724
Total Appropriations	\$ 246,957,596
Other Financing Uses:	
Transfers Out	
Total Other Financing Uses	
Projected Ending Fund Balance @ 6/30/27	21,946,441
TOTAL GENERAL FUND	\$ 268,904,037

2026-2027 PROPOSED TENTATIVE BUDGET



2026-2027 PROPOSED TENTATIVE BUDGET

GENERAL FUND APPROPRIATIONS	
	Tentative 2026/2027
Appropriations by Function:	
5000 Instruction	\$ 153,171,788
6100 Pupil Personnel Services	14,405,184
6200 Instruction Media Services	1,656,490
6300 Instruction & Curriculum Services	5,079,142
6400 Instructional Staff Training	1,077,528
6500 Instruction Related Technology	506,730
7100 Board of Education	1,655,736
7200 General Administration	2,290,132
7300 School Administration	16,015,815
7400 Facilities Acquisition and Construction	1,125,036
7500 Fiscal Services	976,567
7700 Central Services	3,190,788
7800 Pupil Transportation Services	9,600,865
7900 Operation of Plant	23,377,825
8100 Maintenance of Plant	8,250,232
8200 Administrative Technology Services	4,557,008
9100 Community Services	20,730
Total Appropriations	\$ 246,957,596
9700 Other Financing Uses:	-
Projected Ending Fund Balance @ 6/30/27	21,946,441
Total General Fund	\$ 268,904,037

2026-2027 PROPOSED TENTATIVE BUDGET

Beginning Fund Balance - July 1, 2026 Preliminary		\$ 18,382,857
Non-Spendable - Inventory (<i>estimated</i>)		1,322,657
2025-2026 Restricted Categoricals		3,923,550
2025-2026 Millage Carry-Forward		1,747,085
Assigned - Health Ins/Profit Sharing/Wellness/Risk		2,388,660
Total Beginning Fund Balance		\$ 27,764,809
Fiscal Year 2026-2027 Estimated Revenues		
Federal	\$ 1,109,744	
State	130,362,382	
Local - District School Tax	78,656,428	
Local - Taxpayer voted 1 Mill	20,891,481	
Local - Miscellaneous	4,485,635	
Other Financing Sources	5,633,558	
Total Estimated Revenues	\$ 241,139,228	
Fiscal Year 2026-2027 Appropriations		
Expenditures 2026-2027	\$ 226,066,115	
Other Expenditures paid from taxpayer voted 1 mil	20,891,481	
Total Appropriations	\$ 246,957,596	
Excess / (Deficiency) of Revenues over Appropriations		(5,818,368)
Ending Fund Balance - June 30, 2027 Preliminary		\$ 21,946,441

2026-2027 PROPOSED TENTATIVE BUDGET

Analysis of Ending Funds Balance - June 30, 2027		As a % of Revenue
Nonspendable:		
Inventory (<i>estimated</i>)	\$ 1,322,657	0.56%
Restricted:		
State Required Carryover Programs	4,302,313	1.83%
Workforce Development	378,764	0.16%
Assigned:		
Health Insurance Rebates/Profit Sharing/Wellness/Risk	2,388,660	1.01%
Estimate Millage Carry-Forward	1,747,085	0.74%
Unassigned	\$ 11,806,961	5.01%



2026-2027 PROPOSED TENTATIVE BUDGET

Debt Service Revenue Budget FY 2026/2027	
	Tentative 2026/2027
Revenues:	
CO&DS	\$ 95,800
Debt Service - Certificates of Participation, 2016A & Bus Lease	9,915,108
Racetrack/Parimutual	210,100
Total Revenues	\$ 10,221,008
Other Financing Sources:	
Transfers In - Capital	
Fund Balance	366,150
REVENUES & BEG. FUND BAL	\$ 10,587,158



HERNANDO
SCHOOL DISTRICT

2026-2027 PROPOSED TENTATIVE BUDGET

Debt Service Appropriation Budget FY 2026/2027	
	Tentative 2026/2027
Appropriations by Object:	
Principal	\$ 7,448,234
Interest	2,764,574
Dues & Fees	8,200
Total Appropriations	\$ 10,221,008
Other Financing Uses:	
Transfers Out	-
Fund Balance	366,150
APPROPRIATIONS & END. FUND BAL.	\$ 10,587,158



2026-2027 PROPOSED TENTATIVE BUDGET

Capital Projects Revenue Budget FY 2026/2027	
	Tentative 2026/2027
Revenues:	
Special Fuel Tax	\$ 57,000
Local Capital Improvement Tax	31,077,522
Charter School Capital Outlay	253,000
Impact Fees	7,000,000
School District Local Sales Tax	18,000,000
Ed Facilities Security Grant	343,804
Interest	3,000,000
Total Revenues	\$ 59,731,326
Fund Balance	98,039,442
REVENUES & BEG. FUND BAL	\$ 157,770,768



2026-2027 PROPOSED TENTATIVE BUDGET

Capital Projects Appropriation Budget FY 2026/2027	
	Tentative 2026/2027
Appropriations:	
Buildings & Fixed Equipment	\$ 1,940,000
Furniture, Fixtures, and Equipment	1,524,284
Motor Vehicles (Including Buses)	
Capitalized Site Improvements/Remodeling	15,984,000
Non Capitalized Site Improvements/Remodeling	8,000
Technology	501,000
Fees	12,765
Total Appropriations	\$ 19,970,049
Other Financing Uses:	
Transfers Out	15,548,665
Estimated Ending Fund Balance	122,252,054
APPROPRIATIONS & END. FUND BAL.	\$ 157,770,768



2026-2027 PROPOSED TENTATIVE BUDGET

Food Service Revenue Budget FY 2026/2027	
	Tentative 2026/2027
Revenues:	
Federal Through State	\$ 18,980,000
State	205,000
Local	523,500
Total Revenues	\$ 19,708,500
Other Financing Sources:	
Transfers In	-
Projected Beginning Fund Balance	\$ 12,542,639
REVENUES & BEG. FUND BAL	\$ 32,251,139



2026-2027 PROPOSED TENTATIVE BUDGET

Food Service Appropriation Budget FY 2026/2027	
	Tentative 2026/2027
Appropriations:	
Salaries & Benefits	\$ 7,108,995
Purchased Services	688,204
Energy	314,500
Materials & Supplies	11,890,572
Capital Outlay	340,000
Other Expenditures	250,000
Total Appropriations	\$ 20,592,271
Estimated Ending Fund Balance	11,658,868
APPROPRIATIONS & END. FUND BAL.	\$ 32,251,139



2026-2027 PROPOSED TENTATIVE BUDGET

Special Revenue Fund Revenue FY 2026/2027	
	Tentative 2026/2027
Revenues:	
Federal Through State	\$ 21,043,550
Total Revenues	\$ 21,043,550
Other Financing Sources:	
TOTAL SPECIAL REVENUE FUND	\$ 21,043,550

2026-2027 PROPOSED TENTATIVE BUDGET

Special Revenue Fund Appropriations FY 2026/2027	
	Tentative 2026/2027
Appropriations:	
Salaries & Benefits	\$ 14,686,673
Purchased Services	3,201,729
Energy	30,000
Materials & Supplies	1,287,614
Capital Outlay	831,008
Other Expenditures	1,006,526
Total Appropriations	\$ 21,043,550
Fund Balance	
TOTAL SPECIAL REVENUE FUND	\$ 21,043,550



2026-2027 PROPOSED TENTATIVE BUDGET

All Funds Combined		
		Tentative 2026/2027
General Fund	\$	268,904,037
Food Service Fund		32,251,139
Special Revenue Fund		21,043,550
Debt Service		10,587,158
Capital Projects		157,770,768
Sub-Total	\$	490,556,652
Less Transfers Out		15,548,665
Total Tentative Budget	\$	475,007,987



CITIZEN INPUT



HERNANDO
SCHOOL DISTRICT

Learn it. Love it. Live it. **34**

The Final Public Hearing on the Final
Budget for 2026-2027 will be held on
September 8, 2026 at 5:01 pm



HERNANDO
SCHOOL DISTRICT

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SCHOOL DISTRICT

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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. 27-3974

7/28/2026

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. 27-3918

7/28/2026

Title and Board Action Requested

Adoption of Tentative Millage Rates for the Fiscal Year 2026-2027 Resolution R27-001

Executive Summary

The Coordinator of Finance, on behalf of the Superintendent of Schools, hereby requests the Board adopt the 2026-2027 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 26, 2026.

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 8, 2026, 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 R27-001

A RESOLUTION OF THE HERNANDO COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2026-2027.

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, 2026, to June 30, 2027; 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 2026-2027 in the amounts of:

	Tentative Millage Levy	Amount To Be Raised
Required Local Effort	3.009	\$ 62,862,468
Required Local Effort - Prio Period Adjustment	0.008	167,132
Discretionary Local Effort	0.748	15,626,828
Capital Outlay	1.500	31,337,222
Additional Voted Millage	1.000	20,891,481

The total millage rate to be levied is less than the rolled-back rate by .22 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Hernando County School Board adopted the above tentative millage rates for the fiscal year July 1, 2026, to June 30, 2027, on July 28, 2026, prior to adopting the tentative budget.

Kayce Hawkins
School Board Chairperson

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: \$ _____

43



Hernando School District

First Public Budget Hearing

Agenda Item # 6. 27-3916

7/28/2026

Title and Board Action Requested

Adoption of the Tentative Budget for Fiscal Year 2026-2027 Resolution R27-002

Executive Summary

The Chief Financial Officer, on behalf of the Superintendent of Schools, hereby requests the Board approval for Adoption of the Tentative Budget for Fiscal Year 2026-2027.

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 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 in the site's approved annual budget.

Resolution Number #R27-002

A RESOLUTION OF THE HERNANDO COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027.

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, 2026, to June 30, 2027; and

WHEREAS, the School Board of Hernando County has set forth in the tentative budget the appropriations and revenue estimates for fiscal year 2026-2027; 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 **\$490,556,652** for fiscal year 2026-2027.

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, 2026, to June 30, 2027.

Kayce Hawkins
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. 27-3917

7/28/2026

Title and Board Action Requested

Establishment of the Second Public Hearing on the 2026-2027 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 2026-2027 Millage Rates and Budget..

Motion to set the second Public Hearing on the 2026-2027 Millage Rates & Budget to be held on September 8, 2026, 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) 797-7004 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 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. 27-3919

7/28/2026

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 approve 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 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.



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2026	County : Hernando
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Name of School District :
Hernando County School District

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$ 19,886,462,406	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 1,863,524,652	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 11,972,769	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 21,761,959,827	(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.)	\$ 963,558,742	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 20,798,401,085	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 20,845,102,411	(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>	☐ Yes ☒ 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		6/23/2026 8:02:09 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>	3.0170 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>	\$ 62,889,674	(11)		
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 67,704,893	(12)		
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 130,594,567	(13)		
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.0238 per \$1,000	(14)		
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	3.2553 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
	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>			\$	65,655,833 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>			\$	70,682,846 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>			\$	136,338,679 (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>				-0.22 % (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>				-0.22 % (22)
Final public budget hearing		Date : 9/8/2026	Time : 5:01 PM EST	Place : 919 N. 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.

B. Item Currently Not Budgeted -**

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: \$ _____

53