



Hernando County

Board of County Commissioners

20 N. Main St., Room 263, Brooksville, FL 34601

BUDGET MEETING

~ Agenda ~

Tuesday, September 26, 2017 – 5:01 P.M.

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, PERSONS WITH DISABILITIES NEEDING A SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING SHOULD CONTACT TINA DUENNINGER, HERNANDO COUNTY ADMINISTRATION, 20 NORTH MAIN STREET, ROOM 263, BROOKSVILLE, FLORIDA 34601, (352) 540-6452. 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 is scheduled to hold a public workshop regarding the Hernando County Comprehensive Plan Update on Tuesday, October 3, 2017, beginning at 9:00 A.M., in the John Law Ayers County Commission Chambers, Room 160.

The Board of County Commissioners' next regular meeting is scheduled for Tuesday, October 10, 2017, beginning at 9:00 A.M., in the John Law Ayers County Commission Chambers, Room 160.

5:01 PM

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

BUDGET MANAGER PAMELA LEE

1. Presentation Regarding Final Budget for FY 2017-18
2. Resolution Setting FY 2017-18 Countywide Millage Rates
3. Resolution Setting FY 2017-18 Municipal Service Taxing Unit Millage Rates
4. Resolution Setting FY 2017-18 Non-Ad Valorem Assessments and Budgets for Municipal Service Benefit Units
5. Resolution Adopting FY 2017-18 Final Budget

D. ADJOURNMENT



AGENDA ITEM

TITLE

Presentation Regarding Final Budget for FY 2017-18

BRIEF OVERVIEW

Update on the Final Budget for FY 2017-18 since the first public hearing on September 19, 2017.

FINANCIAL IMPACT

REVIEW PROCESS

Michelle Bishop	Completed	09/19/2017 2:49 PM
Pam Lee	Completed	09/19/2017 2:15 PM
Sue Bishop	Completed	09/18/2017 5:08 PM
Jon Jouben	Completed	09/19/2017 4:04 PM
Jenine Wimer	Completed	09/19/2017 4:58 PM
Leonard Sossamon	Completed	09/19/2017 5:14 PM
Tina Duenninger	Completed	09/21/2017 3:39 PM
Board of County Commissioners	Pending	09/26/2017 5:01 PM



AGENDA ITEM

TITLE

Resolution Setting FY 2017-18 Countywide Millage Rates

BRIEF OVERVIEW

Tax levy resolution for FY 2018. Following public comment on them item, it would be appropriate for the Board to approve the resolution.

FINANCIAL IMPACT

LEGAL NOTE

The Board has the authority to take action on this matter pursuant to Chapters 129 and 200, Florida Statutes.

RECOMMENDATION

It recommended that the Board approve the Countywide Millage Rates and certify the levy to the Property Appraiser of Hernando County.

REVIEW PROCESS

Michelle Bishop	Completed	09/19/2017 2:49 PM
Pam Lee	Completed	09/19/2017 2:55 PM
Sue Bishop	Completed	09/19/2017 5:04 PM
Jon Jouben	Completed	09/20/2017 11:39 AM
Jenine Wimer	Completed	09/20/2017 8:27 AM
Leonard Sossamon	Completed	09/20/2017 12:32 PM
Tina Duenninger	Completed	09/21/2017 3:52 PM
Board of County Commissioners	Pending	09/26/2017 5:01 PM

RESOLUTION NO.: 2017-XXX

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 2018; 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 2017 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 2017 Tax Rolls of
Hernando County.

ADOPTED in Special Session this 26th day of September 2017, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: _____
DONALD C. BARBEE, JR.
CLERK

By: _____
WAYNE DUKES
CHAIRPERSON

	<u>Prior Year's Millage for FY 2017</u>	<u>Roll-Back Rate</u>	<u>Current Millage for FY 2018</u>	<u>Percentage Over (Under) Roll-Back</u>
General Fund	6.9912	6.6909	6.8912	2.99%
Transportation Trust Fund	0.7091	0.6786	0.7091	4.49%
Health Unit Trust Fund	0.1102	0.1055	0.1102	4.45%
Total	<u><u>7.8105</u></u>	<u><u>7.4750</u></u>	<u><u>7.7105</u></u>	<u><u>3.15%</u></u>



AGENDA ITEM

TITLE

Resolution Setting FY 2017-18 Municipal Service Taxing Unit Millage Rates

BRIEF OVERVIEW

Municipal Service Taxing Unit (MSTU) resolution for FY 2018. Following public comment on the item, it would be appropriate for the Board to approve the resolution.

FINANCIAL IMPACT

LEGAL NOTE

The Board has the authority to take action on this matter pursuant to Chapters 129 and 200, Florida Statutes.

RECOMMENDATION

It is recommended that the Board approve the millage rates and certify the levy to the Property Appraiser of Hernando County for the Emergency Medical Services MSTU, Stormwater Management Program MSTU, and Hernando County Fire Rescue Service MSTU.

REVIEW PROCESS

Michelle Bishop	Completed	09/19/2017 2:50 PM
Pam Lee	Completed	09/19/2017 2:56 PM
Sue Bishop	Completed	09/19/2017 5:00 PM
Jon Jouben	Completed	09/20/2017 11:40 AM
Jenine Wimer	Completed	09/20/2017 8:29 AM
Leonard Sossamon	Completed	09/20/2017 12:33 PM
Tina Duenninger	Completed	09/21/2017 4:03 PM
Board of County Commissioners	Pending	09/26/2017 5:01 PM

RESOLUTION NO.: 2017-XXX

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, STORMWATER MANAGEMENT PROGRAM MSTU, AND HC CONSOLIDATED FIRE / RESCUE 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, pursuant to Hernando County Ordinance No. 2013-14 and pursuant to §125.01, Florida Statutes, is authorized to levy ad valorem taxes on property within the HC Consolidated Fire / Rescue 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 determined that a tax levy, as provided for in said Ordinances No. 2013-14, in the amount set forth below on all property of the HC Consolidated Fire / Rescue MSTU lying within the 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 three MSTU's; and have provided for the adoption of the 2018

Attachment: MSTU Assessments Resolution (13595 : Resolution setting the FY 2017-18 Municipal Service Taxing Unit Millage Rates)

annual budgets for the three 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 2017, 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 2017 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 2017, 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 2017 tax rolls of Hernando County.

SECTION 3. That there is hereby levied and assessed within the HC Consolidated Fire / Rescue MSTU on the tax roll for the year 2017, 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 2017 tax rolls of Hernando County.

ADOPTED in Special Session this 26th day of September 2017, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: _____
DONALD C. BARBEE, JR
CLERK

By: _____
WAYNE DUKES
CHAIRPERSON

	<u>Prior Year's Millage for FY 2017</u>	<u>Roll-Back Rate</u>	<u>Current Millage for FY 2018</u>	<u>Percentage Over (Under) Roll-Back</u>
Emergency Medical Services Tax District MSTU	0.6700	0.6412	0.6700	4.49%
Stormwater Management MSTU	0.1139	0.1090	0.1139	4.50%
HC Consolidated Fire /Rescue MSTU	0.0000	0.0000	0.5000	100.00%
Total	<u><u>0.7839</u></u>	<u><u>0.7502</u></u>	<u><u>1.2839</u></u>	<u><u>71.14%</u></u>

Attachment: MSTU Assessments Resolution (13595 : Resolution setting the FY 2017-18 Municipal Service Taxing Unit Millage Rates)



AGENDA ITEM

TITLE

Resolution Setting FY 2017-18 Non-Ad Valorem Assessments and Budgets for Municipal Service Benefit Units

BRIEF OVERVIEW

Following public comment on this item, it would be appropriate for the Board to adopt the budgets and the resolution.

FINANCIAL IMPACT

LEGAL NOTE

The Board has the authority to take action on this matter pursuant to Chapters 125 and 197, Florida Statutes.

RECOMMENDATION

It is recommended that the Board approve the FY 2017 Non-Ad Valorem Assessment Roll and 2017-18 budgets for the Municipal Service Benefit Units and certify said assessment rolls for collection by the Hernando County Tax Collector.

REVIEW PROCESS

Michelle Bishop	Completed	09/19/2017 2:51 PM
Pam Lee	Completed	09/19/2017 2:56 PM
Sue Bishop	Completed	09/19/2017 5:04 PM
Jon Jouben	Completed	09/20/2017 11:40 AM
Jenine Wimer	Completed	09/20/2017 8:30 AM
Leonard Sossamon	Completed	09/20/2017 12:34 PM
Tina Duenninger	Completed	09/21/2017 4:13 PM
Board of County Commissioners	Pending	09/26/2017 5:01 PM

RESOLUTION NO. 2017-XXX

A RESOLUTION TO ADOPT THE 2018 NON-AD VALOREM ASSESSMENT ROLLS AND 2018 BUDGETS FOR SEVENTY-NINE (79) 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 seventy-nine (79) 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, 2017; 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 seventy-nine (79) 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 2017, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: _____
DONALD C, BARBEE, JR.
CLERK

By: _____
WAYNE DUKES
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 2017.

Table with columns: Count, Fund No., Phase No., MSBU Name, Ordinance No., No. of Units, No. of Lights, Total Budget, Assessment Amount. Rows include various MSBUs like Ridge Manor West Street Lighting, Deerfield Street Lighting, Lakeside Acres Street Lighting, Silverthorn Street Lighting, Ridge Manor Street Lighting, Hernando County Consolidated Fire, etc.

1 New MSBUs created in accordance with Florida Statutes and BCC Policy.

Attachment: FY18 MSBU Resolution Exhibit A Final (13598 : Resolution setting the FY 2017-18 Non-Ad Valorem Assessments and Budgets for MSBUs)



AGENDA ITEM

TITLE

Resolution Adopting FY 2017-18 Final Budget

BRIEF OVERVIEW

Following public comment on the item, it would be appropriate for the Board to approve the resolution.

FINANCIAL IMPACT

LEGAL NOTE

The Board has the authority to take action on 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 2018 Budget.

REVIEW PROCESS

Michelle Bishop	Completed	09/19/2017 2:51 PM
Pam Lee	Completed	09/19/2017 3:02 PM
Sue Bishop	Completed	09/19/2017 5:03 PM
Jon Jouben	Completed	09/20/2017 11:40 AM
Jenine Wimer	Completed	09/20/2017 8:31 AM
Leonard Sossamon	Completed	09/20/2017 12:43 PM
Tina Duenninger	Completed	09/21/2017 4:44 PM
Board of County Commissioners	Pending	09/26/2017 5:01 PM

RESOLUTION NO. 2017-XXX

WHEREAS, the Hernando County Board of County Commissioners has adopted the following Resolutions, to-wit: 2017-XXX and 2017-XXX and 2017-XXX 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, the Stormwater Management Program MSTU, and HC Consolidated Fire / Rescue MSTU authorizing the levy of special assessments within seventy-nine (79) MSBU's; 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 2018 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, 2017, 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 \$452,859,776.

ADOPTED in Special Session this 26th day of September 2017, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: _____ By: _____

DONALD C. BARBEE, JR
CLERK

WAYNE DUKES
CHAIRPERSON

Exhibit A is the Fiscal Year 2018 Budget and is available for review in the Clerk's Office, Board of County Commissions records.