

Community

Budget

Workshops

Fiscal Year 2011

October 1, 2010

to

September 30, 2011

Purpose of Fund Types

General Fund Revenue

To account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

To account for the proceeds of specific revenue sources that are legally restricted to use for specified purposes.

Debt Service Funds

To account for accumulation of resources for the payment of long term debt principal and interest. Specific revenue sources are pledged to provide repayment of various bond issues.

Purpose of Fund Types - continued

Capital Improvement Funds

To account for financial resources to be used for the acquisition or construction of major capital facilities.

Enterprise Funds

To account for activities in which goods or services are provided to the public for a fee that is the principal source of revenue for the fund.

Internal Service Funds

To provide goods or services to internal customers and/or agencies of the same government and sometimes to other governments on a cost-reimbursement basis.

Millage History

	<u>FY2000</u>	<u>FY2010</u>
General Fund	7.5998	5.4394
Transportation Trust	0.8400	0.7091
Health Unit Trust Fund	0.1306	0.1102
Sensitive Lands	0.1000	0.0844
County-wide	8.6704	6.3431
Emergency Medical Services	N/A	0.5598
Spring Hill Fire Rescue	2.7500	2.2686
Stormwater Management	N/A	0.1139

Gross Taxable Value

County-Wide

FY2000

FY2010

\$ 4,117,215,980

\$ 9,325,713,565

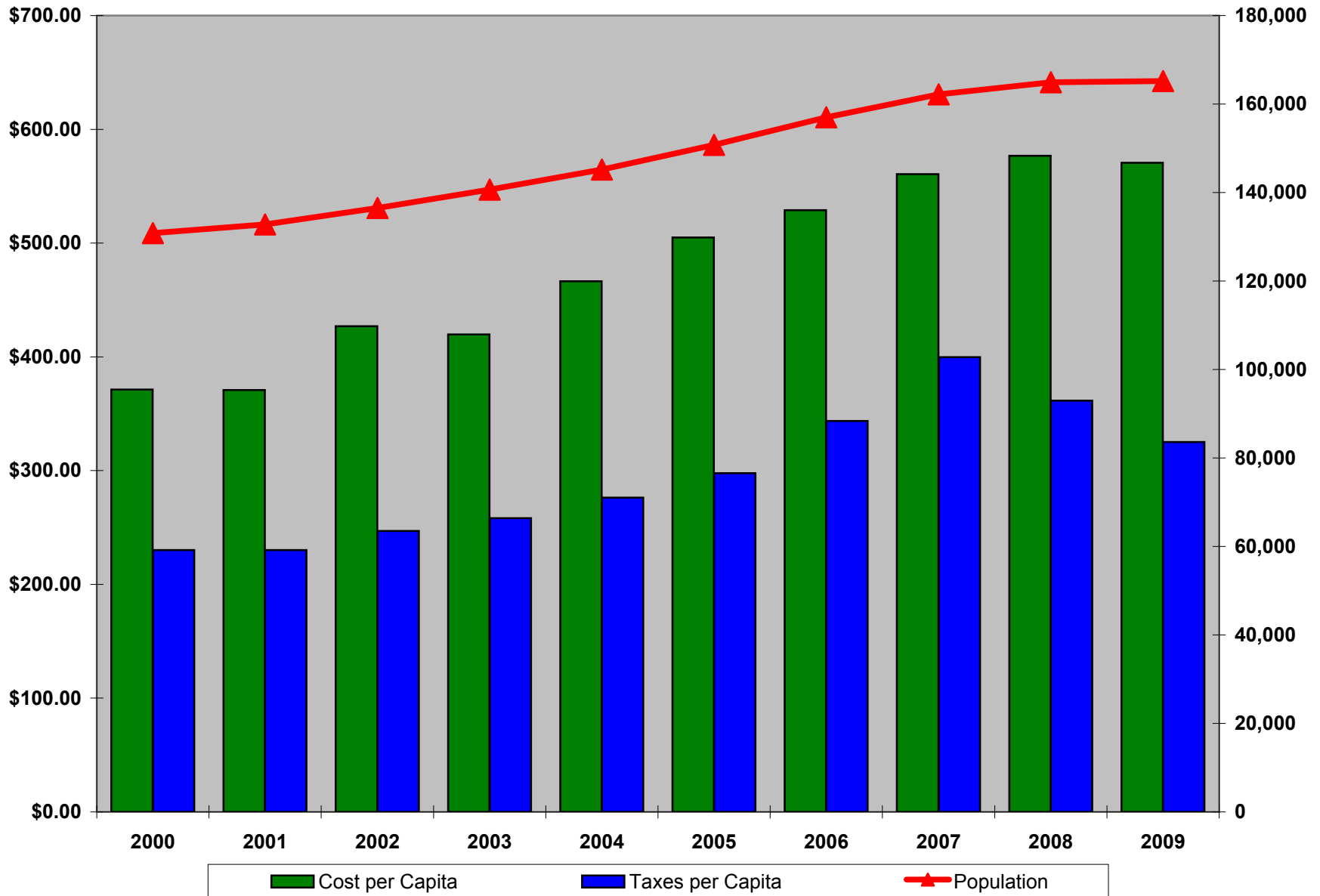
General Fund Budget

	<u>FY2000</u>		<u>FY2010</u>	
Taxes	\$29,574,971	52%	\$49,656,080	45%
Other	\$27,017,666	48%	\$61,531,380	55%
	<u>\$56,592,637</u>		<u>\$111,187,460</u>	

General Fund - Cost / Taxes Per Capita Trend

Cost Per Capita

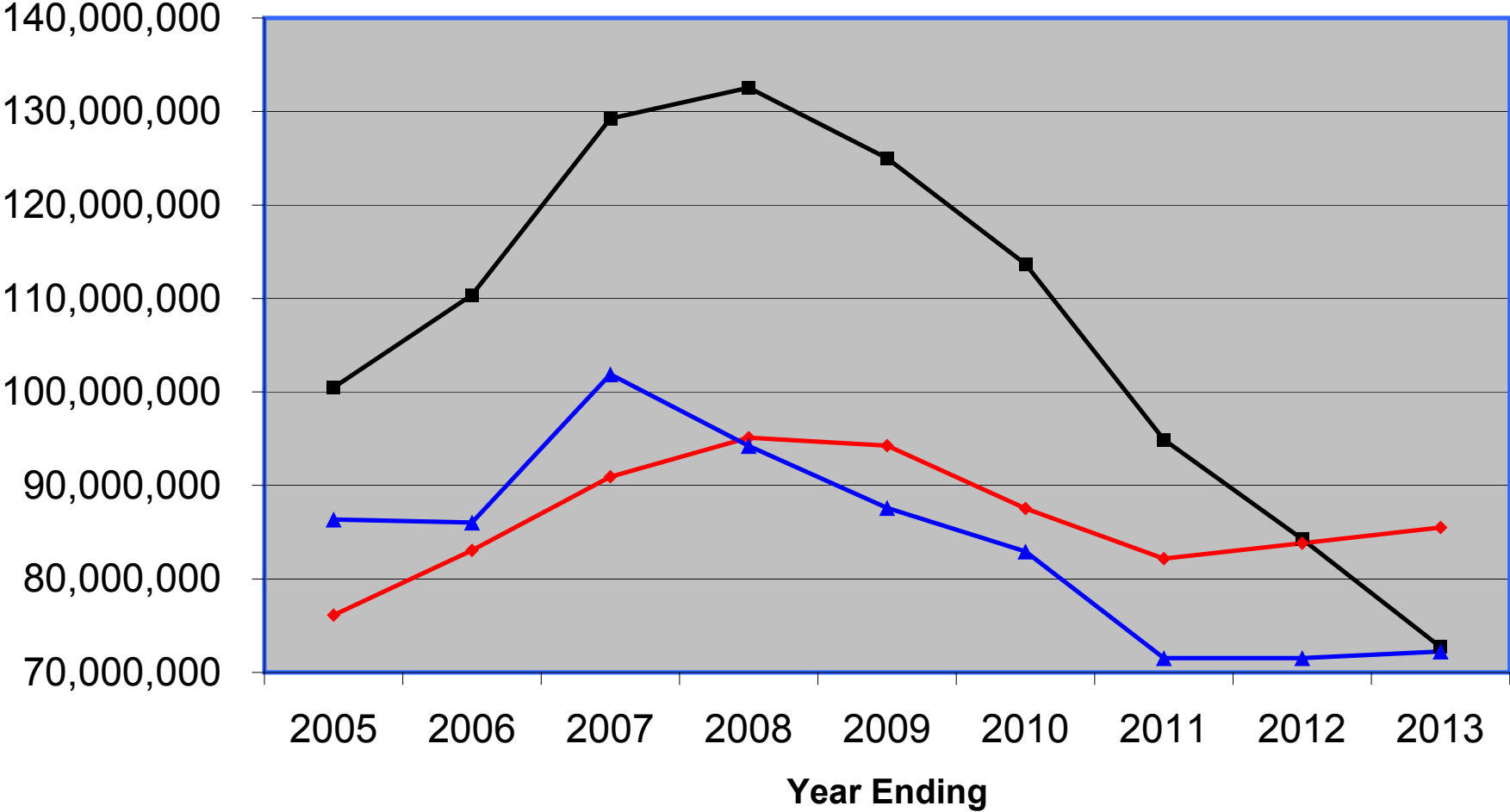
Population Growth



Total Staffing Full Time Equivalents - As of October 1, 2009

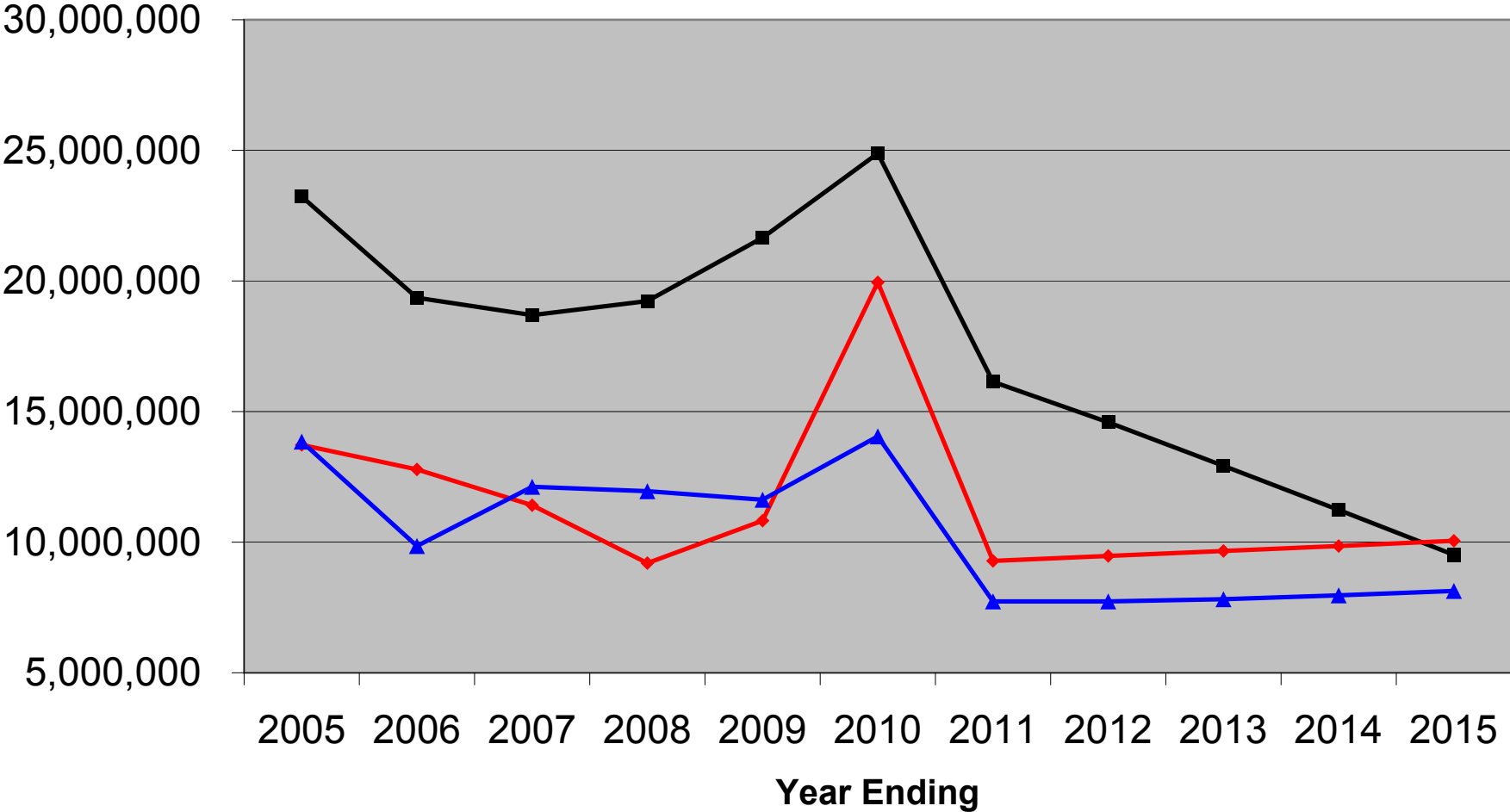
	FY2007 Actual	FY2010 Approved Budget	Reduction FY2006 vs. FY2011
Board of County Commissioners	<u>1,068</u>	<u>745</u>	<u>(323)</u>
General Fund:	367	244	(123)
All Other Funds:	701	501	(200)
 Constitutional Officers	 <u>517</u>	 <u>528</u>	 <u>11</u>
 Total All	 <u>1,585</u>	 <u>1,273</u>	 <u>(312)</u>

General Fund



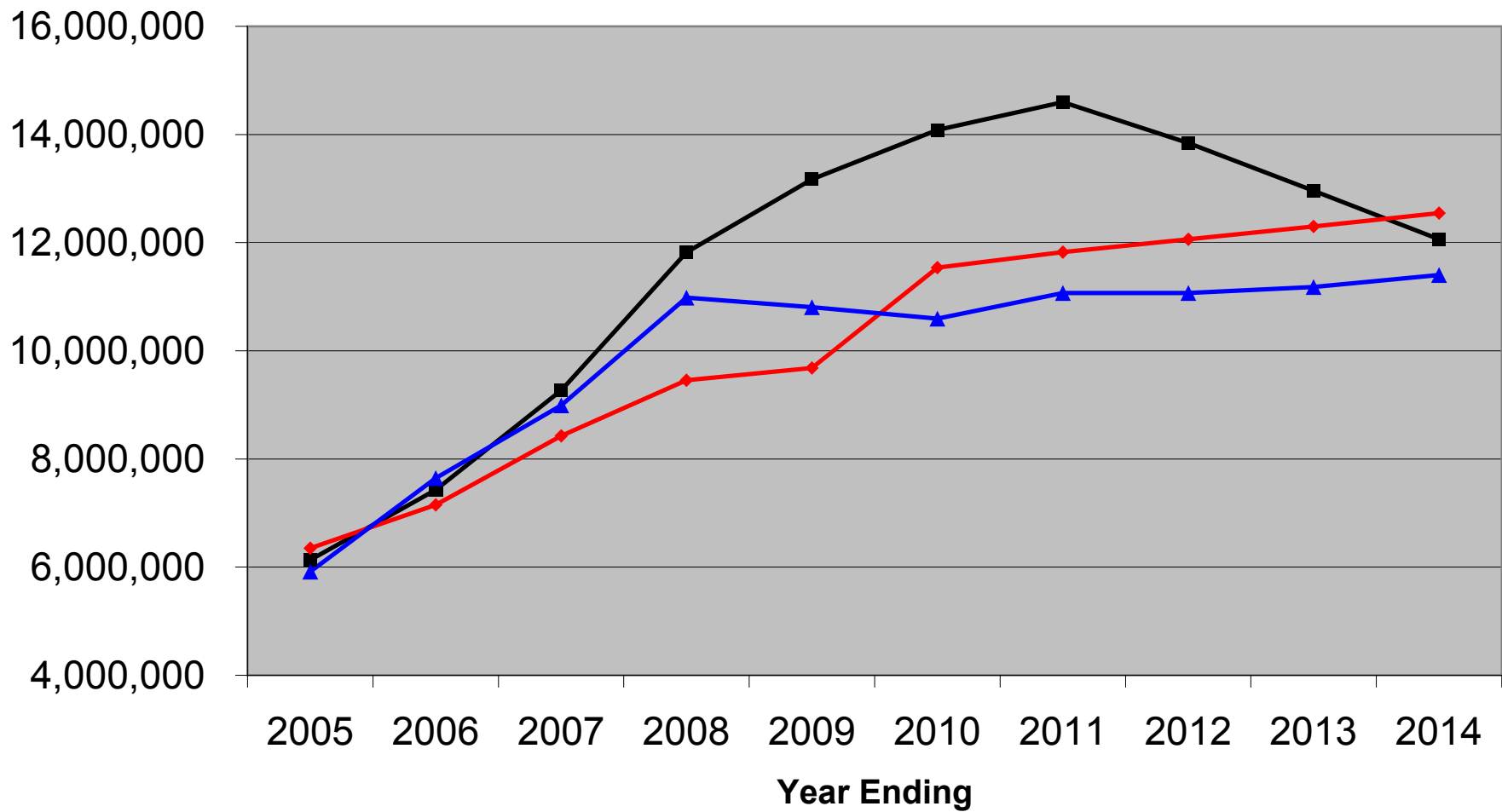
■ (Revenues + Reserves) ◆ Expenses ▲ Revenues

Transportation Trust Fund



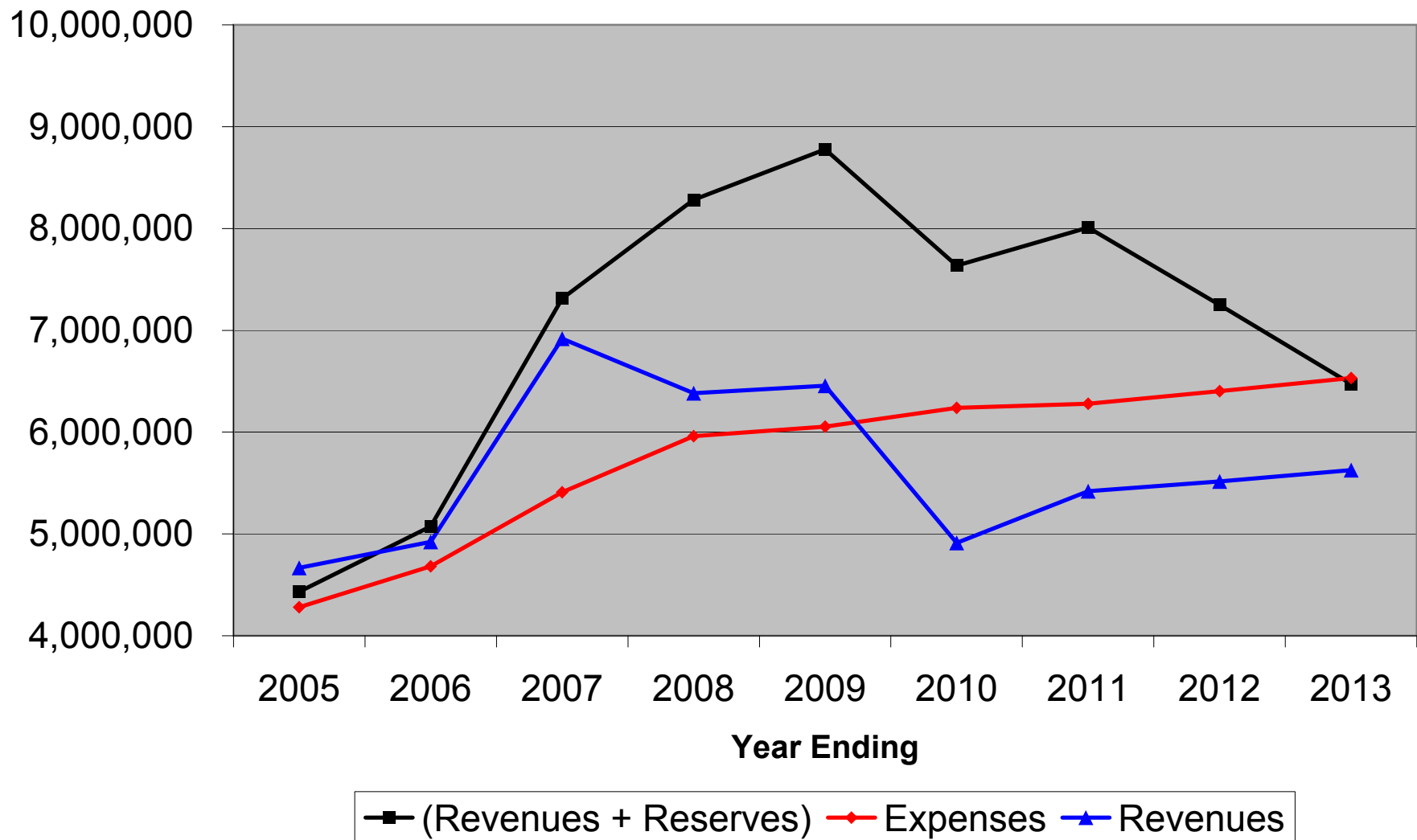
—■— (Revenues + Reserves) —◆— Expenses —▲— Revenues

Hernando County Fire Rescue

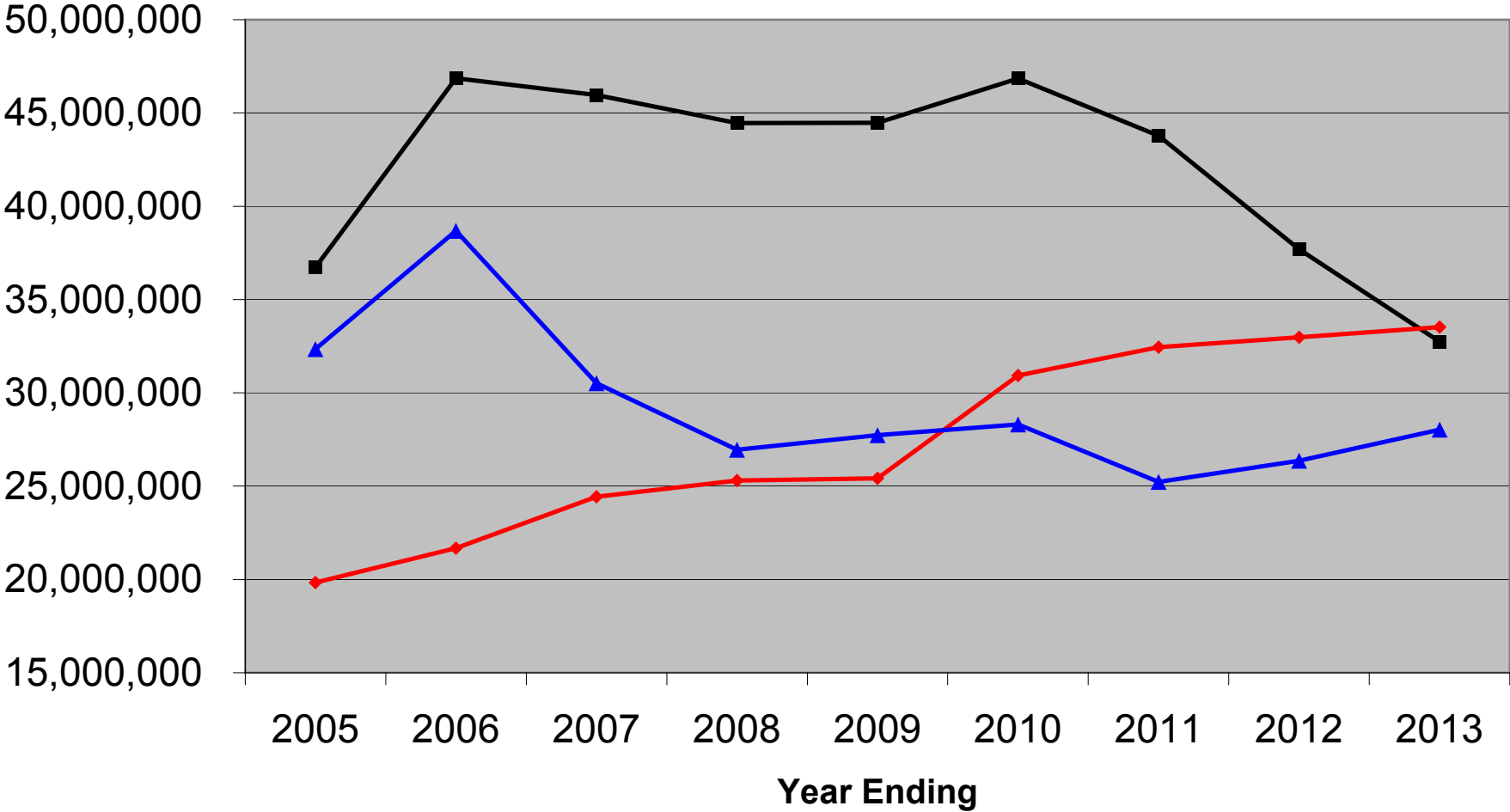


—■— (Revenues + Reserves) —◆— Expenses —▲— Revenues

Emergency Medical Services

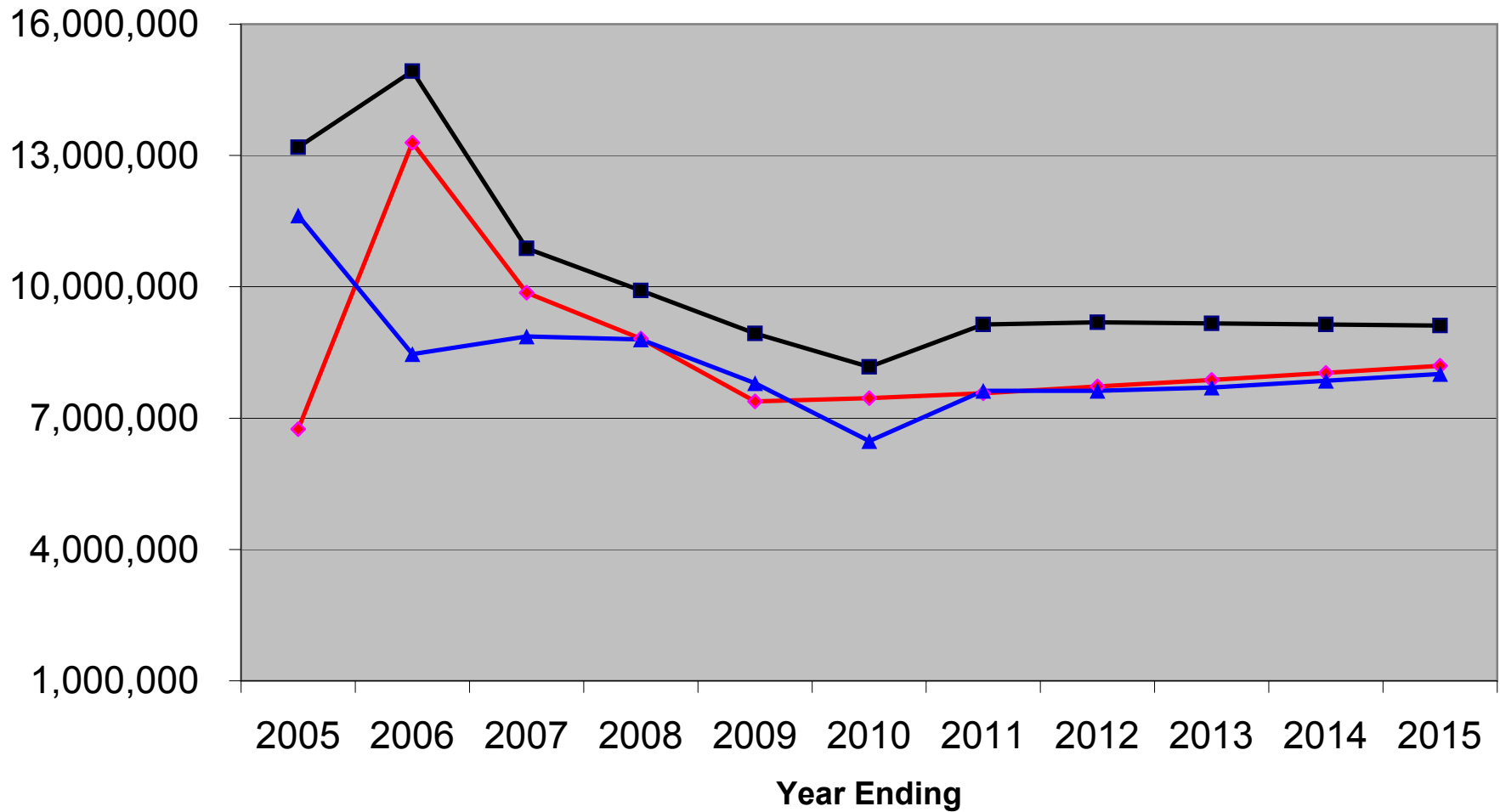


Hernando County Utility Department



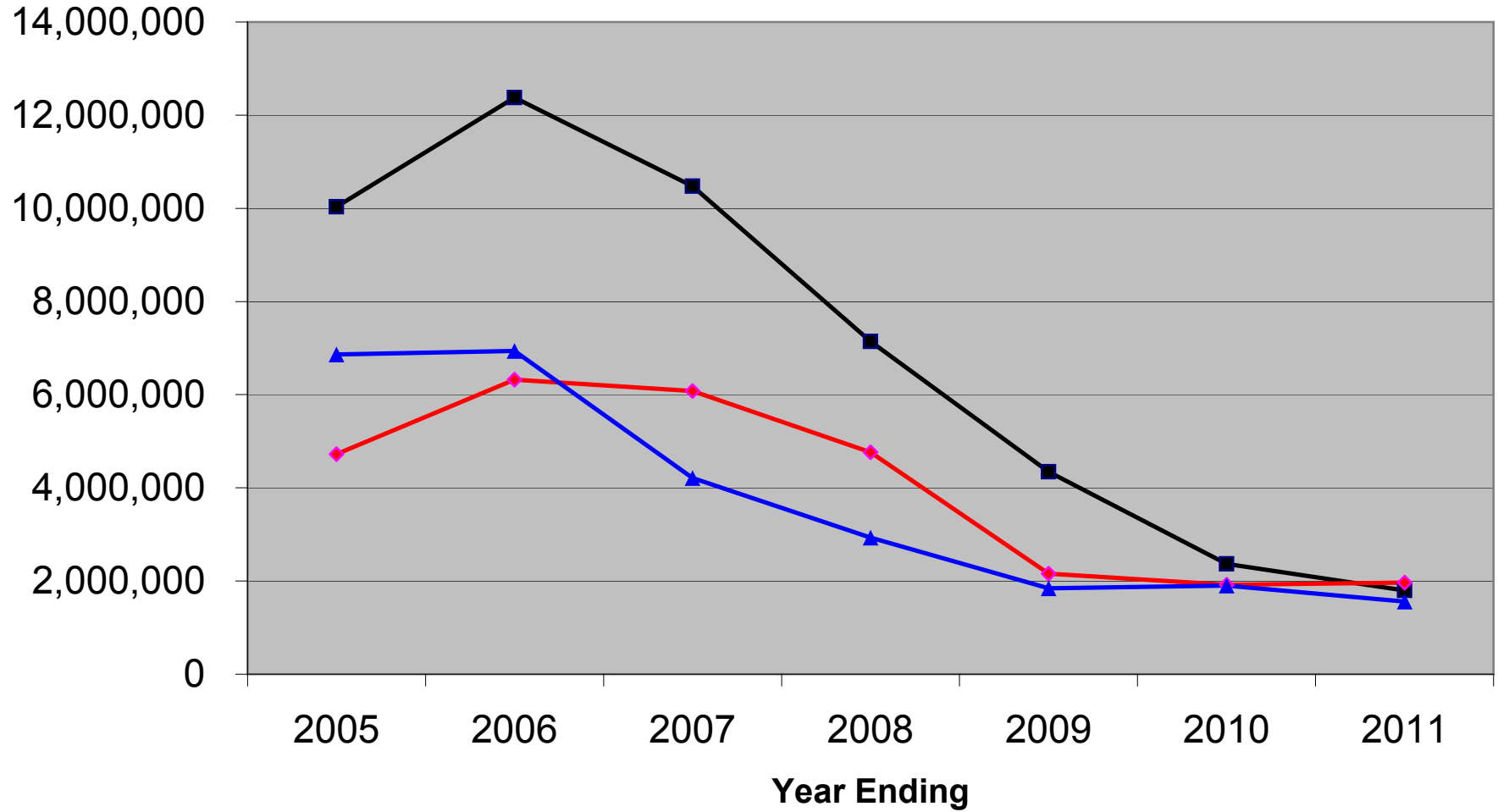
—■— (Revenues + Reserves) —◆— Expenses —▲— Revenues

Hernando County Solid Waste



■ (Revenues + Reserves) ◆ Expenses ▲ Revenues

Hernando County Development Services



■ (Revenues + Reserves) ◆ Expenses ▲ Revenues

General Fund FY 2010 - 2011 (10/30/09)

Shortfall:

Property Taxes	\$5,000,000	
FY 2010 One Time Revenue / Reductions	\$6,600,000	*
State & Other Revenue	?	
	<u>\$11,600,000</u>	

One Time Revenues:

Reserves	(\$3,000,000)	
Reimbursement from Impact Fees	(\$1,750,000)	
Library Grants	(\$1,500,000)	
	<u>(\$6,250,000)</u>	

Estimated Shortfall	<u><u>\$5,350,000</u></u>	
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General Fund FY 2010 - 2011 (4/19/10)

Projected Revenue:	\$88,667,436
Requested Expense:	\$103,191,533
	<u>(\$14,524,097)</u>

One Time Revenues:

Reserves	(\$3,000,000)
Reimbursement from Impact Fees	(\$1,750,000)
Library Grants	(\$1,500,000)
	<u>(\$6,250,000)</u>

Revised Shortfall:	<u>\$8,274,097</u>
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General Fund FY 2010 - 2011 Revised Shortfall

Estimated Shortfall (10/30/09)	\$5,350,000
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Revised Shortfall (4/19/10)	\$8,274,097
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Increased Shortfall:	<u>\$2,924,097</u>
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General Fund FY2010 - 2011 Update from Estimated

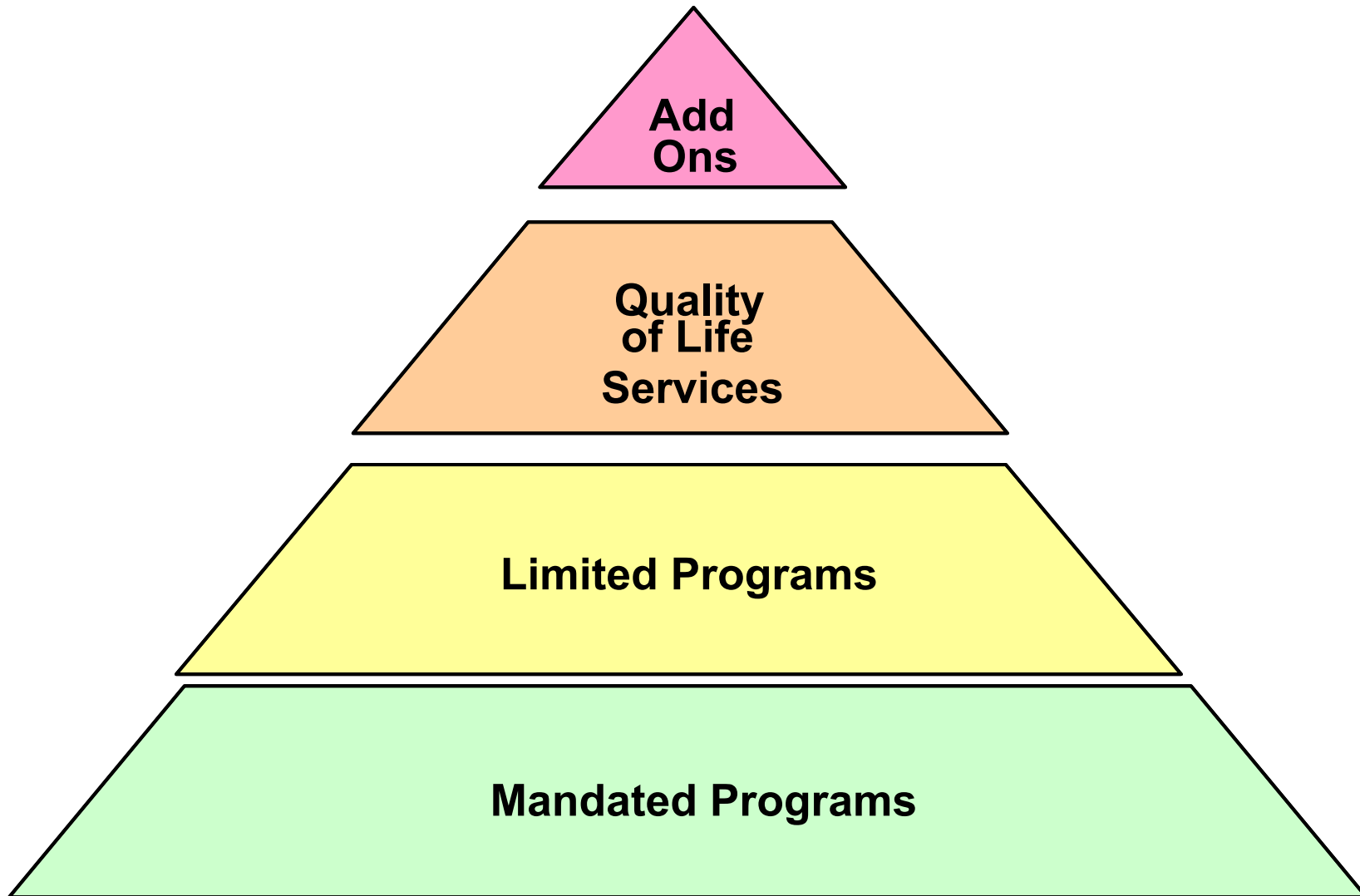
Up-Date to 10/30/09 Estimate:	\$654,013
Mid-Year (FY 2009 - 20010) Adjustment:	\$1,270,084
Medicaid - \$400,000	
Fund Balance Shortfall - \$247,901	
Payment in Lieu of Taxes - \$115,000	
Miscellaneous Items - \$61,500	
Jail Facility Repairs - \$445,683	
FY 2010 - 2011 Jail Facility Repairs:	\$1,000,000
Increased Shortfall:	<u><u>\$2,924,097</u></u>

Program

Budgeting

Pyramids

Program Budgeting Pyramids



General Fund (0011)
Program Hierarchy - FY 2011

Division Name	Division Number	Program Name	Program Revenue	Total Program Expense	Total Net Fund Support
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Add-On Programs (Priority 4)

➔ Animal Services	01421	Product Sales	\$100	\$10,871	\$10,771
➔ Guardian Ad Litem - Art. V	02391	County Funded FTE - Not required by Art. V.	\$0	\$48,123	\$48,123
➔ Health & Human Services	03711	Community Outreach	\$0	\$3,631	\$3,631
➔ Cooperative Extension	04801	Cannery	\$0	\$2,365	\$2,365
➔ Little Rock Cannery	04881	Canning Instruction / Operation	\$1,200	\$56,324	\$55,124
Total Add On Programs:			\$1,300	\$121,314	\$120,014

General Fund (0011)
Program Hierarchy - FY 2011

Division Name	Division Number	Program Name	Program Revenue	Total Program Expense	Total Net Fund Support
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Quality of Life Programs (Priority 3)

Board of County Commissioners

➔ Board of County Commissioners	01051	Landfill Policy	\$0	\$4,800	\$4,800
		Total BOCC:	\$0	\$4,800	\$4,800

Community Relations

➔ Community Relations	01102	Public Meetings, Workshops & Seminars	\$35,025	\$63,073	\$28,048
➔ Community Relations	01102	Interview Programs/Public Service Announce.	\$22,775	\$53,813	\$31,038
➔ Community Relations	01102	Taping for Record Only/Not for Broadcast	\$14,650	\$20,361	\$5,711
➔ Community Relations	01102	Government Center Switchboard	\$0	\$16,887	\$16,887
➔ Community Relations	01102	Media Release/Public Communications	\$0	\$35,643	\$35,643
➔ Community Relations	01102	Public Relations/Tours/Public Liason	\$0	\$28,697	\$28,697
➔ Community Relations	01102	Special Events	\$15,150	\$28,279	\$13,129
		Total Community Relations:	\$87,600	\$246,753	\$159,153

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General Fund (0011)
Program Hierarchy - FY 2011

Division Name	Division Number	Program Name	Program Revenue	Total Program Expense	Total Net Fund Support
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Quality of Life Programs (Priority 3)

Office of Management and Budget

➔ Office of Management & Budget	01151	Grants Compliance	\$0	\$41,713	\$41,713
➔ Office of Management & Budget	01151	Cost Allocation	\$244,002	\$32,809	(\$211,193)
		Total Office of Mgmt. and Budget:	\$244,002	\$74,522	(\$169,480)

Human Resources

➔ Human Resources	01251	Human Resources Administration Services	\$15,158	\$57,965	\$42,807
➔ Human Resources	01251	Employee Supervisor Training	\$15,158	\$19,716	\$4,558
		Total Human Resources:	\$30,316	\$77,681	\$47,365

Engineering

➔ Engineering	01351	Professional Services-Engineering	\$0	\$50,000	\$50,000
		Total Engineering:	\$0	\$50,000	\$50,000

General Fund (0011)
Program Hierarchy - FY 2011

Division Name	Division Number	Program Name	Program Revenue	Total Program Expense	Total Net Fund Support
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Quality of Life Programs (Priority 3)

Animal Services

➔ Animal Services	01421	Special License/Sterilization Rebate	\$14,000	\$34,130	\$20,130
➔ Animal Services	01421	Emergency On-Call Responses	\$2,292	\$39,830	\$37,538
➔ Animal Services	01421	Services for Owned Animals	\$1,641	\$108,142	\$106,501
		Total Animal Services:	\$17,933	\$182,102	\$164,169

MLK Compound

➔ MLK Compound	01471	Remedial Action Plan	\$0	\$400,000	\$400,000
		Total MLK Compound:	\$0	\$400,000	\$400,000

Code Enforcement

➔ Code Enforcement	01531	Water Conservation	\$13,300	\$61,847	\$48,547
➔ Code Enforcement	01531	Nuisance Abatement / Foreclosure	\$0	\$56,732	\$56,732
		Total Code Enforcement:	\$13,300	\$118,579	\$105,279

Unsafe Buildings

➔ Unsafe Buildings	01561	Unsafe Buildings	\$0	\$100,000	\$100,000
		Total Unsafe Buildings:	\$0	\$100,000	\$100,000

General Fund (0011)
Program Hierarchy - FY 2011

Division Name	Division Number	Program Name	Program Revenue	Total Program Expense	Total Net Fund Support
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Quality of Life Programs (Priority 3)

Facilities Maintenance

➔ Facilities Maintenance	01701	General Maintenance	\$283,202	\$579,603	\$296,401
➔ Facilities Maintenance	01701	Construction	\$0	\$4,529	\$4,529
➔ Facilities Maintenance	01701	Courier	\$3,022	\$30,408	\$27,386
		Total Facilities Maintenance:	\$286,224	\$614,541	\$328,316

Business Development

➔ Business Development	01771	Existing Business Retention/Expansion	\$12,432	\$62,258	\$49,826
➔ Business Development	01771	New Business Recruitment	\$12,431	\$117,486	\$105,055
➔ Business Development	01771	Marketing & Promotion	\$0	\$48,627	\$48,627
➔ Business Development	01771	Small Business Assistance (Non-primary Ind.)	\$0	\$29,349	\$29,349
➔ Business Development	01771	Workforce Development	\$0	\$32,453	\$32,453
		Total Business Development:	\$24,863	\$290,173	\$265,310

General Fund (0011)
Program Hierarchy - FY 2011

Division Name	Division Number	Program Name	Program Revenue	Total Program Expense	Total Net Fund Support
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Quality of Life Programs (Priority 3)

Veteran Services

➔ Veteran Services	01801	Outreach	\$0	\$27,242	\$27,242
➔ Veteran Services	01801	Transportation Coordination	\$0	\$13,579	\$13,579
➔ Veteran Services	01801	Veteran Benefits	\$0	\$135,846	\$135,846
		Total Veteran Services:	\$0	\$176,667	\$176,667

Aquatic Plant Management

➔ Aquatic Plant Management	03331	Aquatic Plant Management	\$0	\$39,111	\$39,111
		Total Aquatic Plant Management:	\$0	\$39,111	\$39,111

Indigent Care - Speciality Health Care Access

➔ Indigent Care	03401	Speciality Health Care Access	\$0	\$75,000	\$75,000
		Total Indigent Care:	\$0	\$75,000	\$75,000

General Fund (0011)
Program Hierarchy - FY 2011

Division Name	Division Number	Program Name	Program Revenue	Total Program Expense	Total Net Fund Support
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Quality of Life Programs (Priority 3)

Contribution - Comprehensive Planning

➔ Contribution-Comp. Planning	03481	Withlacoochee Regional Water	\$0	\$6,932	\$6,932
➔ Contribution-Com.p Planning	03481	Regional Planning Council	\$0	\$66,000	\$66,000
		Total Contribution - Comprehensive Planning:	\$0	\$72,932	\$72,932

Contribution - Conservation & Resource Management

➔ Contrib-Cons & Resource Mgmt	03501	Aid-FL Division of Forestry	\$0	\$14,472	\$14,472
		Total Contribution - Conservation & Resource Management:	\$0	\$14,472	\$14,472

Contribution Health - Healthy Care Board

➔ Contribution Health	03521	Aid - Health Care Board	\$0	\$100	\$100
		Total Contribution - Health Care Board:	\$0	\$100	\$100

Welfare Services - Medicines / Drugs

➔ Welfare Services	03701	Welfare - Medicines / Drugs	\$0	\$3,000	\$3,000
		Total Welfare Services-Medicine/Drugs:	\$0	\$3,000	\$3,000

General Fund (0011)
Program Hierarchy - FY 2011

Division Name	Division Number	Program Name	Program Revenue	Total Program Expense	Total Net Fund Support
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Quality of Life Programs (Priority 3)

Health & Human Services

➔ Health & Human Services	03711	Emg. Support Function 11 & 15	\$0	\$1,781	\$1,781
➔ Health & Human Services	03711	Prescription Assistance Program	\$0	\$6,570	\$6,570
➔ Health & Human Services	03711	Self-Sufficiency Program	\$0	\$9,671	\$9,671
➔ Health & Human Services	03711	NSP	\$0	\$15,732	\$15,732
➔ Health & Human Services	03711	Health Care Advisory Board	\$0	\$980	\$980
➔ Health & Human Services	03711	Division Quality of Life	\$0	\$2,038	\$2,038
		Total Health & Human Services:	\$0	\$36,772	\$36,772

General Fund (0011)
Program Hierarchy - FY 2011

Division Name	Division Number	Program Name	Program Revenue	Total Program Expense	Total Net Fund Support
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Quality of Life Programs (Priority 3)

Recreation

➔ Recreation	04431	Music Festivals	\$62,703	\$75,895	\$13,192
➔ Recreation	04431	Special Events	\$32,585	\$70,685	\$38,100
➔ Recreation	04431	In-House Sport Leagues	\$72,535	\$94,229	\$21,694
➔ Recreation	04431	Summer Specialty Camps	\$54,961	\$116,318	\$61,357
➔ Recreation	04431	Provide Specialty Programs	\$30,639	\$52,280	\$21,641
➔ Recreation	04431	League Field Reservations Schedule & Coord.	\$0	\$69,409	\$69,409
➔ Recreation	04431	Facility Bookings	\$55,503	\$56,497	\$994
		Total Recreation:	\$308,926	\$535,313	\$226,387

Parks Maintenance

➔ Parks Maintenance	04451	Set-up & Staffing for Community	\$1,200	\$32,465	\$31,265
➔ Parks Maintenance	04451	Athletic Events Maintenance	\$1,800	\$54,036	\$52,236
➔ Parks Maintenance	04451	Gate & Parking Attendant at Beach Parks	\$200,000	\$186,289	(\$13,711)
		Total Parks Maintenance:	\$203,000	\$272,790	\$69,790

General Fund (0011)
Program Hierarchy - FY 2011

Division Name	Division Number	Program Name	Program Revenue	Total Program Expense	Total Net Fund Support
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Quality of Life Programs (Priority 3)

Library Services

➔ Library Services	04601	Library Programs	\$3,946	\$129,962	\$126,016
➔ Library Services	04601	Public Computer Access	\$11,737	\$193,612	\$181,875
➔ Library Services	04601	Collections	\$7,821	\$290,051	\$282,230
➔ Library Services	04601	Reference / Information	\$1,947	\$283,858	\$281,911
➔ Library Services	04601	Circulation / Delivery	\$39,349	\$1,268,218	\$1,228,869
➔ Library Services Total Grants	37XXX	Library - State Aid Equalization 07	\$1,500,000	\$1,500,000	\$0
		Total Library Services:	\$1,564,800	\$3,665,701	\$2,100,901

General Fund (0011)
Program Hierarchy - FY 2011

Division Name	Division Number	Program Name	Program Revenue	Total Program Expense	Total Net Fund Support
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Quality of Life Programs (Priority 3)

Planning - Mass Transit

➔ Planning/Mass Transit	34041	Fixed-Route/ADA Transit Service	\$1,527,376	\$1,527,376	\$0
➔ Planning/Mass Transit	34041	Transportation Disadvantage Service	\$140,956	\$140,956	\$0
		Total Planning - Mass Transit:	\$1,668,332	\$1,668,332	\$0

Debt Service / Transfers

➔ Debt Service / Transfers	05901	Fixed-Route/ADA Transit Service	\$0	\$498,460	\$498,460
➔ Debt Service / Transfers	05901	Transportation Disadvantage Service	\$0	\$1,000,000	\$1,000,000
		Total - Debt Service / Transfers:	\$0	\$1,498,460	\$1,498,460

		Total Quality of Life Programs:	\$4,449,296	\$10,217,801	\$5,768,505
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General Fund (0011)
Program Hierarchy - FY 2011

Constitutional Officers

Division Name	Division Number	Program Name	Program Revenue	Total Program Expense	Total Net Fund Support
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Constitutional Officers:

Constitutional Officers

➔ Property Appraiser *	01901	Property Appraiser	\$22,000	\$2,597,884	\$2,575,884
➔ Tax Collector *	01921	Tax Collector	\$1,532,000	\$2,314,000	\$782,000
➔ Clerk of Circuit Court *	01951	Clerk of Circuit Court	\$1,098,978	\$1,930,578	\$831,600
➔ Supervisor of Elections *	01981	Supervisor of Elections	\$10,000	\$1,056,257	\$1,046,257
➔ Sheriff *	02051	Sheriff	\$1,035,700	\$31,958,336	\$30,922,636
Total Constitutional Officers:			\$3,698,678	\$39,857,055	\$36,158,377

* Budgeted at 2010 Approved Budgets

**To view all General Fund Programs proposed for
FY 2010 / 2011 by priority level**

Please go to: [Community Workshop Handout.pdf](#)