

**BUDGET WORKSHOP
COMMUNITY MEETING
Hernando County Government Center
1-Jul-09**

AGENDA

**WELCOME AND INTRODUCTIONS
PURPOSE OF MEETINGS
David Hamilton, County Administrator**

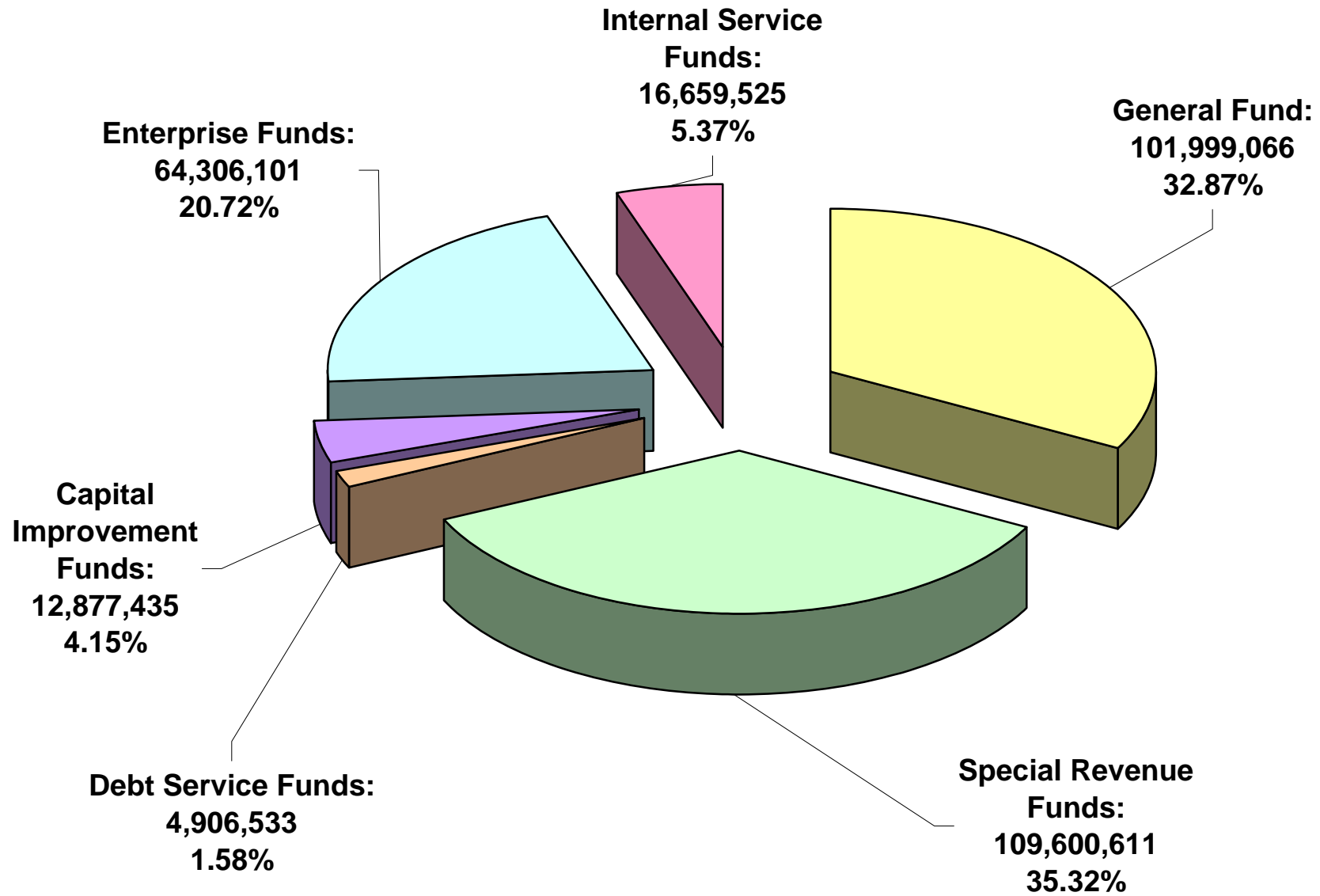
**PRESENTATION
Budget and Services Overview
Citizens Comments & Questions**

CONCLUSION

2006 Actual/Reserves VS. 2010 Requested Expense Budget By Fund Type

| <u>Fund Type</u> | <u>2006 Actual + Reserves</u> | <u>Percent of Total Actual</u> | <u>2010 Requested Budget</u> | <u>Percent of Total Budget</u> |
|--|-----------------------------------|--|----------------------------------|--|
| General Fund | 101,200,871 | 34.87% | 111,380,198 | 33.76% |
| Special Revenue Funds | 70,179,858 | 24.18% | 109,600,611 | 33.22% |
| Debt Service Funds - General Government | 5,156,297 | 1.78% | 4,906,533 | 1.49% |
| Capital Improvement Funds - General Government | 8,431,880 | 2.91% | 12,877,435 | 3.90% |
| Enterprise Funds | 86,416,634 | 29.78% | 74,460,725 | 22.57% |
| Internal Service Funds - General Government | 18,823,217 | 6.49% | 16,659,525 | 5.05% |
| Total Budget: | \$290,208,757 | 100.00% | \$329,885,027 | 100.00% |

All Funds - Fiscal Year 2010 Available Revenue



Total FY 2010 Available Revenue - \$310,349,271

All Funds Summary

FY 2010 All Funds Requested Budget:

| | | |
|---------------|-----------------------------|-----------------------|
| Operating | \$167,445,051 | 50.76% |
| Capital | \$50,686,802 | 15.36% |
| Transfers | \$15,054,237 | 4.56% |
| Reserves | \$96,698,937 | 29.31% |
| Total: | <u>\$329,885,027</u> | <u>100.00%</u> |

All Funds Summary

FY 2010 All Funds Available Revenue:

| | | |
|-------------------|----------------------|----------------|
| Ad Valorem Tax | \$60,593,963 | 19.52% |
| All Other Sources | \$249,755,308 | 80.48% |
| Total: | \$310,349,271 | 100.00% |

All Funds - All Other Revenue Sources Summary

| | |
|-----------------------------|----------------------|
| Taxes other than Ad Valorem | \$7,979,000 |
| Licenses & Permits | 18,947,342 |
| Intergovernmental | 14,663,953 |
| Charges for Services | 47,550,854 |
| Fines & Forfeits | 368,720 |
| Miscellaneous | 8,925,934 |
| Other Sources | 151,319,505 * |
| Total: All Other Sources | <u>\$249,755,308</u> |
| * Balance Forward Cash: | 131,001,542 |
| * Transfers: | 12,945,885 |
| * Other: | 7,372,078 |

All Funds - Balance Forward Cash Summary

Balance Forward Cash All Funds = \$131,001,542 *

General Fund -\$28.8 M

Transportation Trust Fund - \$5.8 M

Gas Tax Funds - \$8.2 M

Sensitive Lands Fund - \$4.3 M

Utility Regulatory Fund - \$3.9 M

Impact Fee Funds -\$ 3.3 M

Court Improvement Fund - \$2.2 M

Hernando County Fire/Rescue Funds - \$4.8 M

Capital Improvement Fund (Judicial Center) - \$12.2M

Solid Waste Funds - \$13.1M

Workers Compensation Fund - \$5.6M

Stormwater Management Fund - \$3.6 M

* Above Represents \$96,088,417 of the \$131,001,542

The Problem

| | |
|--------------------|---------------|
| Requested Budget: | \$329,885,027 |
| Available Revenue: | \$310,349,271 |

| | |
|------------|------------------------------|
| Shortfall: | <u><u>\$19,535,756</u></u> * |
|------------|------------------------------|

| | |
|-----------------|-------------|
| * General Fund: | \$9,381,132 |
|-----------------|-------------|

| | |
|-----------------|--------------|
| *Utility Funds: | \$10,154,624 |
|-----------------|--------------|

General Fund Budget Shortfall as of May 28, 2009

Current FY 2010 Projections:

| | |
|---------------------------------|----------------------|
| Projected FY 2010 Revenue: | \$101,999,066 |
| Less Current Requested Budgets: | \$111,380,198 * |
| Shortfall: | <u>(\$9,381,132)</u> |

Additional Adjustments:

| | |
|--|--------------------------|
| Reduction of Board Control Divisions: | \$1,699,711 |
| Reduction of Other General Fund Divisions: | \$148,001 |
| Reduction of Constitutional Officers (less Sheriff & Emg. Mgt.): * | \$110,504 |
| Sheriff & Emergency Management: * | \$4,207,604 |
| Reduction of Transfers - Mass Transit: | \$163,944 |
| Use of Balance Forward Cash from Prior Year: | \$3,000,000 |
| Remaining Shortfall: | <u><u>(\$51,368)</u></u> |

General Fund Summary

Purpose:

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

2010 General Fund Available Revenue:

| | | |
|-------------------|-----------------------------|-----------------------|
| Ad Valorem Tax | \$48,654,603 | 47.70% |
| All Other Sources | <u>\$53,344,463</u> | <u>52.30%</u> |
| | <u>\$101,999,066</u> | <u>100.00%</u> |

General Fund - Debt / Transfers / Reserves

2006 Actual - \$26,473,847 - 2010 Requested Budget - \$28,761,206

- Debt - FY 2010 - \$2.9 M Bond Payments
- Transfers - FY 2010- \$1.4 M
- Reserves - FY 2010 - \$24.4 M

General Fund - General Government

2006 Actual - \$21,018,514 - 2010 Requested Budget - \$19,343,046

- Board of County Commissioners
- County Administration
- Community Relations
- Property Management
- Office of Management and Budget
- County Attorney's Office
- Human Resources
- Technology Services
- Purchasing and Contracts
- Facilities Maintenance
- Planning
- Property Appraiser
- Tax Collector
- Clerk of the Circuit Court
- Supervisor of Elections
- State Agencies

General Fund - Public Safety

2006 Actual - \$40,060,339 - 2010 Requested Budget - \$48,014,090

- Code Enforcement
- Sheriff - FY 2010 - \$32.7 M
- Jail Contract - FY 2010 - \$13 M
- Medical Examiner
- Emergency Management Operations

General Fund - Physical Environment

2006 Actual - \$508,185 - 2010 Requested Budget - \$495,179

- Aquatic Plant Management
- Cooperative Extension
- Florida Yards and Neighborhoods

General Fund - Transportation

2006 Actual - \$2,802,175 - 2010 Requested Budget - \$967,613

- Waterways Maintenance
- Metropolitan Planning Organization (MPO)
- Mass Transit System - FY 2010 Grant not Included
- National Guard & Sheriff Hanger Leases

General Fund - Economic Environment

2006 Actual - \$868,886 - 2010 Requested Budget - \$417,557

- Business Development
- Veteran Services

FY 2006 - CDBG Grant - \$339,249

General Fund - Human Services

2006 Actual - \$2,786,517 - 2010 Requested Budget - \$3,123,062

- Animal Services
- Health & Human Services

General Fund - Culture and Recreation

2006 Actual - \$6,682,343 - 2010 Requested Budget - \$10,294,445

- Recreation
- Parks Maintenance
- Library Services - FY 2010 Library Grants \$3.7 M

Special Revenue Funds Summary

Purpose:

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

2010 Special Revenue Funds Available:

Ad Valorem Taxes:

| | | |
|--------------------------------|---------------------|---------------|
| Transportation Trust | \$6,342,791 | 5.79% |
| Health Unit Trust | \$985,722 | 0.90% |
| Sensitive Lands | \$754,945 | 0.69% |
| Hernando County EMS | \$2,839,342 | 2.59% |
| Stormwater Management | \$1,016,560 | 0.93% |
| Total Ad Valorem Taxes: | \$11,939,360 | 10.89% |

All Other Sources:

| | | |
|---------------------------------|----------------------|----------------|
| Gas Taxes | \$8,018,897 | 7.32% |
| Impact Fees | \$1,181,815 | 1.08% |
| Municipal Service Benefit Units | \$7,375,678 | 6.73% |
| Balance Forward Cash | \$67,248,788 | 61.36% |
| Other Revenue | \$13,836,073 | 12.62% |
| Total Available: | \$109,600,611 | 100.00% |

Special Revenue Funds - General Government

2006 Actual - \$3,745,996 - 2010 Requested Budget - \$11,254,141

- Legal Aid Programs
- Public Law Library - Article V
- Utility Regulatory Fund - FY 2010 + \$4 M
- Impact Fees - Public Buildings - FY 2010 + \$2.5 M
- Court Improvement - FY 2010 + 2.6 M
- Court Technology - FY 2010 \$2 M

Special Revenue Funds - Public Safety

2006 Actual - \$17,583,733 - 2010 Requested Budget - \$25,284,978

- Emergency Systems (800MHZ & E-911) - FY 2006 -\$0, FY 2010-1.3M
- Impact Fees - Law Enforcement
- Impact Fees - Fire Protection
- Impact Fees - Ambulance
- Hernando County Fire District - FY 2010 + 7 M
- Emergency Medical Services - FY 2010 + \$3 M
- Hernando Beach Fire District

Note: Spring Hill Fire/Rescue District not included in calculations

Special Revenue Funds - Physical Environment

2006 Actual - \$4,089,175 - 2010 Requested Budget - \$11,178,869

- Sensitive Lands - FY 2010 + \$4 M
- Landscape Enhancement
- Stormwater Management - FY 2010 + \$5 M

Special Revenue Funds - Transportation

2006 Actual - \$40,403,557 - 2010 Requested Budget - \$55,195,542

- Department of Public Works - Transportation Trust
- Residential Road Program
- Gas Tax Funds - FY 2010 + \$6 M
- Impact Fees - Roads - FY 2010 + \$16 M
- Municipal Service Benefit Units (MSBUs)

Special Revenue Funds - Economic Development

2006 Actual - \$2,335,891 - 2010 Requested Budget - \$765,250

- Tourist Development Council
- Housing Authority (SHIP Grant) - FY 2010 Not budgeted yet (Grant)

Special Revenue Funds - Human Services

2006 Actual - \$1,057,094 - 2010 Requested Budget - \$1,715,623

- Health Unit Trust Fund
- Mosquito Control

Special Revenue Funds - Culture and Recreation

2006 Actual - \$997,171 - 2010 Requested Budget - \$4,206,208

- Florida Boating and Improvement Fund
- Impact Fees - Parks - FY 2010 + \$3 M
- Impact Fees Library Fund

Debt Service Funds - General Government

2006 Actual - \$5,156,297 - 2010 Requested Budget - \$4,906,533

Purpose:

To account for accumulation of resources for and payment of long term debt principal and interest.

* \$48 Million Outstanding Debt

Capital Improvement Funds - General Government

2006 Actual - \$8,431,880 - 2010 Requested Budget - \$12,877,435 *

Purpose:

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

* Reserved for Judicial Center

The Problem

| | |
|--------------------|---------------|
| Requested Budget: | \$329,885,027 |
| Available Revenue: | \$310,349,271 |

| | |
|------------|------------------------------|
| Shortfall: | <u><u>\$19,535,756</u></u> * |
|------------|------------------------------|

| | |
|-----------------|-------------|
| * General Fund: | \$9,381,132 |
|-----------------|-------------|

| | |
|-----------------|--------------|
| *Utility Funds: | \$10,154,624 |
|-----------------|--------------|

Utility Funds Budget Shortfall as of May 28, 2009

Current FY 2010 Projections:

Hernando County Water & Sewer:

| | |
|---------------------------------|----------------------|
| Projected FY 2010 Revenue: | \$30,869,535 |
| Less Current Requested Budgets: | \$37,934,788 |
| Shortfall: | <u>(\$7,065,253)</u> |

Solid Waste and Recycling:

| | |
|---------------------------------|----------------------|
| Projected FY 2010 Revenue: | \$25,774,002 |
| Less Current Requested Budgets: | \$28,863,373 |
| Shortfall: | <u>(\$3,089,371)</u> |

* Combined Utility Funds Shortfall: (\$10,154,624)

* Utility Director to present solutions to the Board.

Enterprise Funds Summary

Purpose:

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.

2010 Enterprise Funds Requested Budgets:

| | | |
|---|----------------------------|-----------------------|
| <u>Development Services</u> | <u>\$2,668,860</u> | <u>3.58%</u> |
| <u>Airport</u> | <u>\$4,993,704</u> | <u>6.71%</u> |
| Operating | \$1,356,313 | |
| Capital | \$2,613,000 | |
| Reserves | \$1,024,391 | |
| <u>Hernando County Water & Sewer</u> | <u>\$37,934,788</u> | <u>50.95%</u> |
| Operating | \$25,126,066 | |
| Capital | \$9,256,961 | |
| Transfers | \$3,300,755 | |
| Reserves | \$215,006 | |
| <u>Solid Waste & Recycling</u> | <u>\$28,863,373</u> | <u>38.76%</u> |
| Operating | \$10,470,515 | |
| Capital | \$2,268,237 | |
| Transfers | \$4,365,682 | |
| Reserves | \$11,758,939 | |
| | <u>\$74,460,725</u> | <u>100.00%</u> |

Enterprise Funds - Public Safety

2006 Actual - \$10,596,799 - 2010 Requested Budget - \$2,668,860

- Building Division
- Zoning Division

Enterprise Funds - Physical Environment

2006 Actual - \$72,230,367 - 2010 Requested Budget - \$66,798,161

- Hernando County Water and Sewer
- Solid Waste and Recycling

Enterprise Funds - Transportation

2006 Actual - \$3,589,466 - 2010 Requested Budget - \$4,993,704

- Airport Services

Internal Service Funds Summary

2006 Actual - \$18,823,217 - 2010 Requested Budget - \$16,659,525

Purpose:

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

2010 Internal Services Funds Requested Budgets:

| | | |
|----------------------|---------------------|----------------|
| Risk Management | \$2,896,207 | 17.38% |
| Workers Compensation | \$6,809,928 | 40.88% |
| Fleet Management | \$6,953,390 | 41.74% |
| | <u>\$16,659,525</u> | <u>100.00%</u> |

Total Staffing Summary Analysis

| | FY 2006 Actual FTEs | FY 2007 Actual FTEs | FY 2008 Budget FTEs | FY 2009 Budget FTEs | FY 2010 Requested FTEs |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| General Fund | | | | | |
| GF Board Divisions: | 315.30 | 333.50 | 317.15 | 275.71 | 259.71 |
| Change FY10 vs. FY06 | | | | | (55.59) |
| Constitutionals: | 541.19 | 516.80 | 527.80 | 525.30 | 524.60 |
| Change FY10 vs. FY06 | | | | | (16.59) |
| Total - General Fund: | 856.49 | 850.30 | 844.95 | 801.01 | 784.31 |
| Total Change FY10 vs. FY06: | | | | | (72.18) |
| Special Revenue Funds (No SHFR): | 225.98 | 240.88 | 257.70 | 246.00 | 241.93 |
| Total Change FY10 vs. FY06: | | | | | 15.95 |
| Enterprise Funds: | 313.25 | 313.25 | 297.25 | 271.83 | 266.47 |
| Total Change FY10 vs. FY06: | | | | | (46.78) |
| Internal Service Funds: | 19.10 | 19.10 | 19.25 | 19.80 | 17.95 |
| Total Change FY10 vs. FY06: | | | | | (1.15) |
| Grand Total: | 1,414.82 | 1,423.53 | 1,419.15 | 1,338.64 | 1,310.66 |
| Total Change FY10 vs. FY06: | | | | | (104.16) |

Ad Valorem Tax Millage

| | FY06 Millage | FY09 Millage | Net Change |
|---|-----------------|-----------------|------------|
| General Fund: | 7.2400 | 5.4394 | (1.8006) |
| Transportation Trust Fund: | 0.8400 | 0.7091 | (0.1309) |
| Health Unit Trust Fund: | 0.1306 | 0.1102 | (0.0204) |
| Sensitive Lands Fund: | 0.1000 | 0.0844 | (0.0156) |
| Emergency Medical Services - Municipal Service Taxing Unit: | 0.6700 | 0.5598 | (0.1102) |
| Stormwater Management - Municipal Service Taxing Unit: | 0.1350 | 0.1139 | (0.0211) |

1 Mill = For every \$1,000 of taxable property value you pay \$1.00 in taxes.

Example: Taxable property value = \$250,000 divided by 1000 = \$250.00 in taxes.

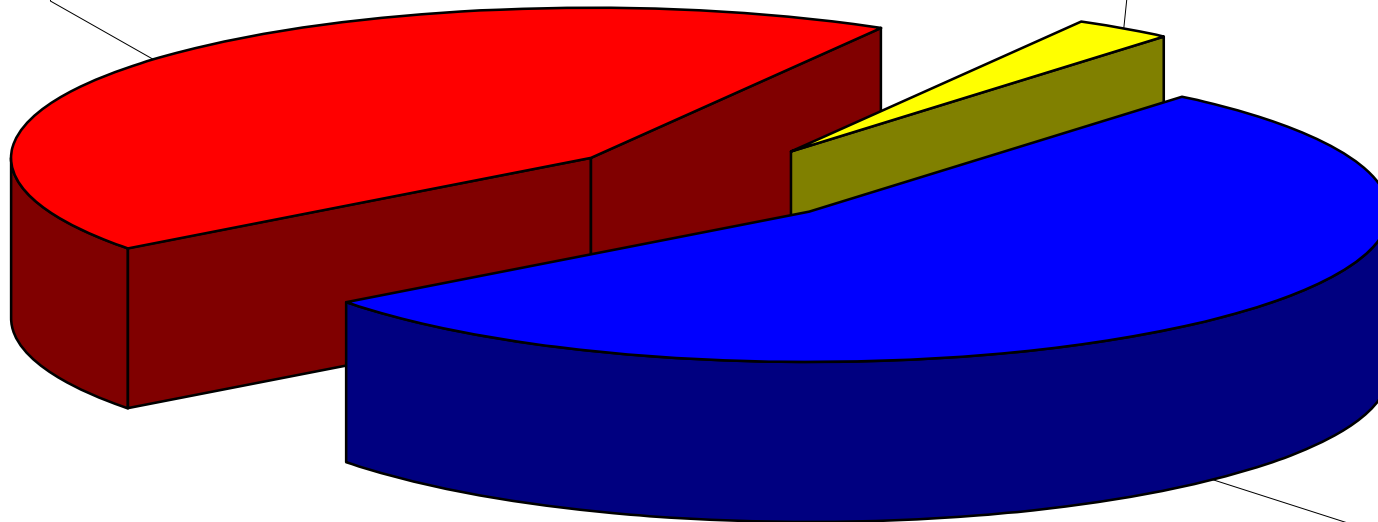
Example: In the example above if the millage rate was 5 mills, your taxes would be \$250.00 (for 1 mill) x 5 = \$1,250.00.

Where Does My Tax Money Go?

Fiscal Year 2009

Hernando County Board of
County Commissioners
\$43.72

Southwest Florida Water
Management District
\$2.66

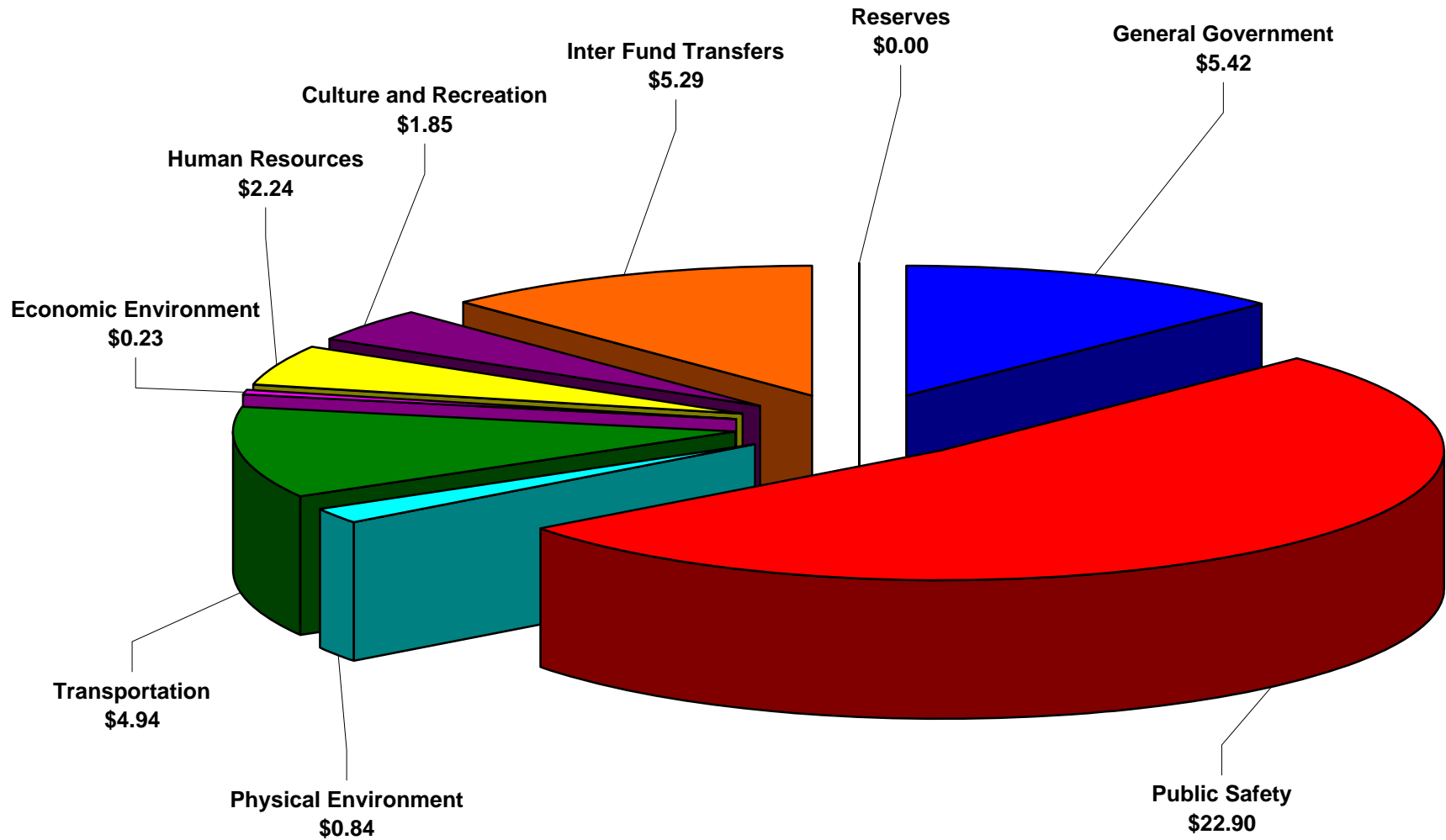


Hernando County School
Board
\$53.62

Countywide Taxes Paid - \$100.00

Where Does My Tax Money Go?

Fiscal Year 2009



Board of County Commissioners - \$43.72

Hernando County Board of County Commissioners FY 2009 - \$43.72

| | | |
|---------------------------------------|--|----------------|
| <u>General Government:</u> | | \$5.42 |
| | Administrative Services | \$1.62 |
| | Maintenance Buildings & Grounds | \$1.94 |
| | Planning | \$0.52 |
| | Constitutional Officers (except Sheriff) | \$1.30 |
| | State Agencies | \$0.04 |
| <u>Public Safety:</u> | | \$22.90 |
| | Sheriff | \$15.73 |
| | Code Enforcement | \$0.25 |
| | Jail Operations | \$6.86 |
| | Emergency Management | \$0.07 |
| <u>Physical Environment:</u> | | \$0.84 |
| | Cooperative Extension | \$0.25 |
| | Sensitive Lands | \$0.58 |
| <u>Transportation:</u> | | \$4.94 |
| | Mass Transit | \$0.24 |
| | Road Maintenance | \$4.71 |
| <u>Economic Environment:</u> | | \$0.23 |
| | Business Development | \$0.13 |
| | Veterans Services | \$0.10 |
| <u>Human Resources:</u> | | \$2.24 |
| | Animal Control | \$0.41 |
| | Social Services | \$1.07 |
| | Health Department | \$0.76 |
| <u>Culture and Recreation:</u> | | \$1.85 |
| | Parks and Recreation | \$1.55 |
| | Libraries | \$0.30 |
| <u>Interfund Transfers:</u> | | \$5.29 |
| | Capital Projects | \$3.94 |
| | Debt | \$1.35 |
| <u>Reserves:</u> | | \$0.00 |

Additional (Non - Countywide) Taxing Districts FY 2009

| | <u>Rate</u> |
|---|--------------------|
| Coastal Basin Board | 0.1885 |
| Withlacoochee Basin Board | 0.2308 |
| City of Brooksville | 6.3230 |
| City of Weeki Wachee | 2.1744 |
| Spring Hill Fire Rescue District | 2.2686 |
| Emergency Medical Services | 0.5598 |
| Stormwater Management Program | 0.1139 |

**HERNANDO COUNTY GOVERNMENT
BIENNIAL BUDGET CALENDAR
FISCAL YEAR 2010**

- 1-Jun Deadline for Constitutional Officers budgets to be submitted to OMB, per FS 129.03. Preliminary property values due from Property Appraiser's Office.
- 9-Jun Board of County Commissioners Budget Workshop for General Fund, Transportation Trust and Hernando County Fire/Rescue following the Board of County Commissioners Meeting.
- 10-Jun County Administrator's Community Budget Workshop - Withlacoochee Bicentennial Hall - 2:00 PM.
- 16-Jun County Administrator's Community Budget Workshop - VFW Post 10209 - 6:30 PM.
- 18-Jun County Administrator's Community Budget Workshop (Kennedy Park) - Lorenzo Hamilton Community Center - 6:30 PM.
- 24-Jun County Administrator's Community Budget Workshop - Ridge Manor Community Center - 2:00 PM.
- 29-Jun County Administrator's Community Budget Workshop - Knights of Columbus Hall - 6:30 PM.

**HERNANDO COUNTY GOVERNMENT
BIENNIAL BUDGET CALENDAR
FISCAL YEAR 2010**

- 30-Jun** County Administrator's Community Budget Workshop - Coast Guard Auxiliary Building - 2:00 PM.
- 1-Jul** County Administrator's Community Budget Workshop - Hernando County Government Center (John Law Ayers Room 160) - 6:30 PM.
- 15-Jul Proposed Budget due to Board of County Commissioners.
- 28-Jul Budget Workshop with the Board of County Commissioners.
- 29-Jul Budget Workshop meeting with Board of County Commissioners @ 9:00 a.m. in Board Chambers.
- 4-Aug Board of County Commissioners to advise the Property Appraiser of:
 1. The proposed millage rate.
 2. Current year rolled-back rate.
 3. The date, time and place of the first public hearing.
- 14-Aug The Property Appraiser to mail Notice of Proposed Taxes to citizens of Hernando County (TRIM Notices).
- 10-Sep The Board of County Commissioners shall hold a public hearing on the tentative budget and proposed millage rate.

**HERNANDO COUNTY GOVERNMENT
BIENNIAL BUDGET CALENDAR
FISCAL YEAR 2010**

- 21-Sep Within 15 days of the meeting adopting the tentative millage rate and budget, the Board of County Commissioners shall advertise its intent to adopt a final millage and a final budget.
- 24-Sep A public hearing to adopt a final millage rate and budget shall be held no sooner than two (2) days no later than five (5) days after the advertisement is published.
- 28-Sep Within three (3) days following the final hearing, the resolution or ordinance approved at the final hearing shall be forwarded to the Property Appraiser, the Tax Collector.
- 1-Oct The final adopted budget for FY 2010 becomes effective.