

**BUDGET WORKSHOP
COMMUNITY MEETING**

VFW Post 10209

16-Jun-09

AGENDA

WELCOME AND INTRODUCTIONS

PURPOSE OF MEETINGS

David Hamilton, County Administrator

PRESENTATION

Budget and Services Overview

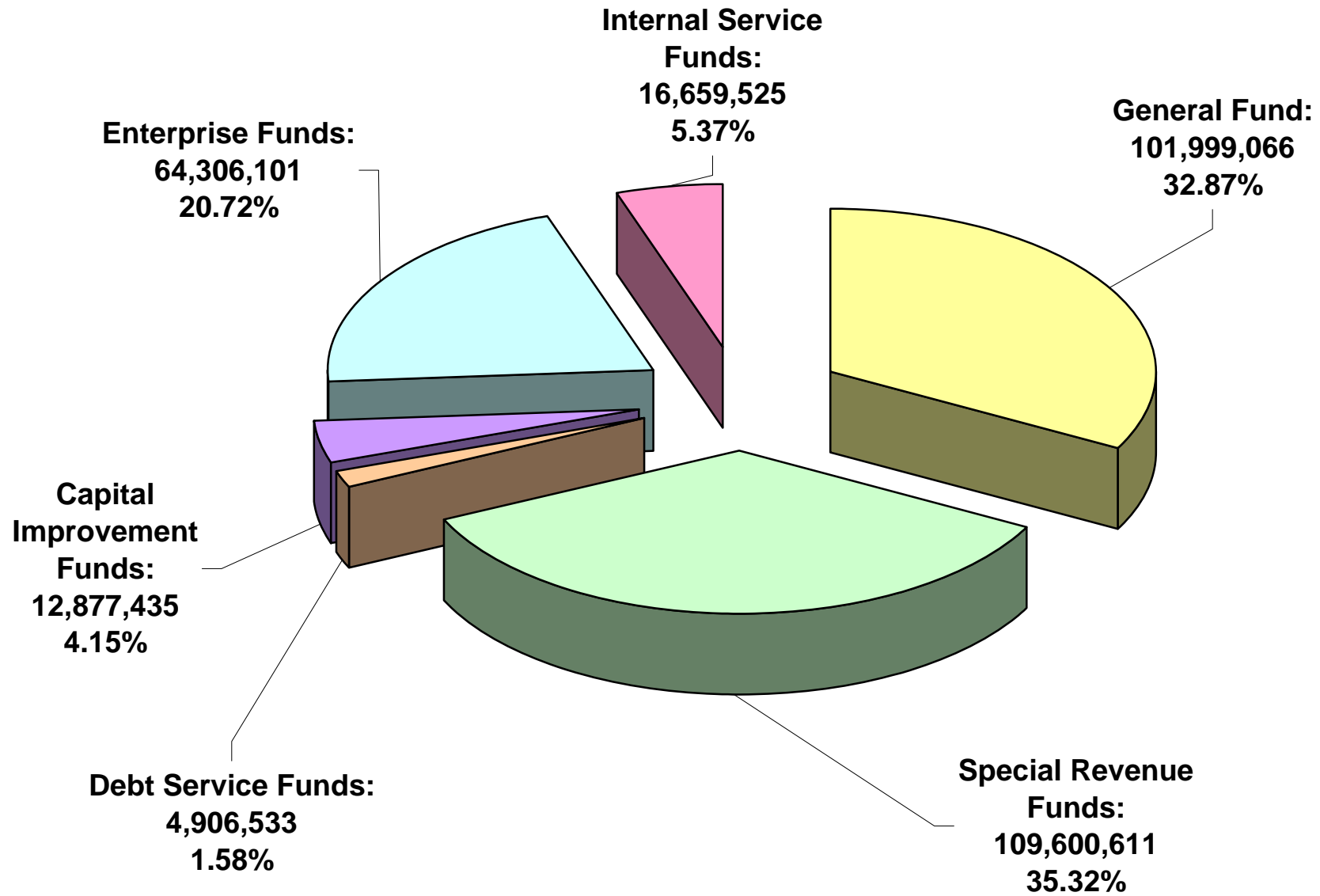
Citizens Comments & Questions

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> *
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* General Fund:	\$9,381,132
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*Utility Funds:	\$10,154,624
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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>(\$51,368)</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> *
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* General Fund:	\$9,381,132
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*Utility Funds:	\$10,154,624
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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	
	<hr/> <u>\$74,460,725</u> <hr/>	<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)

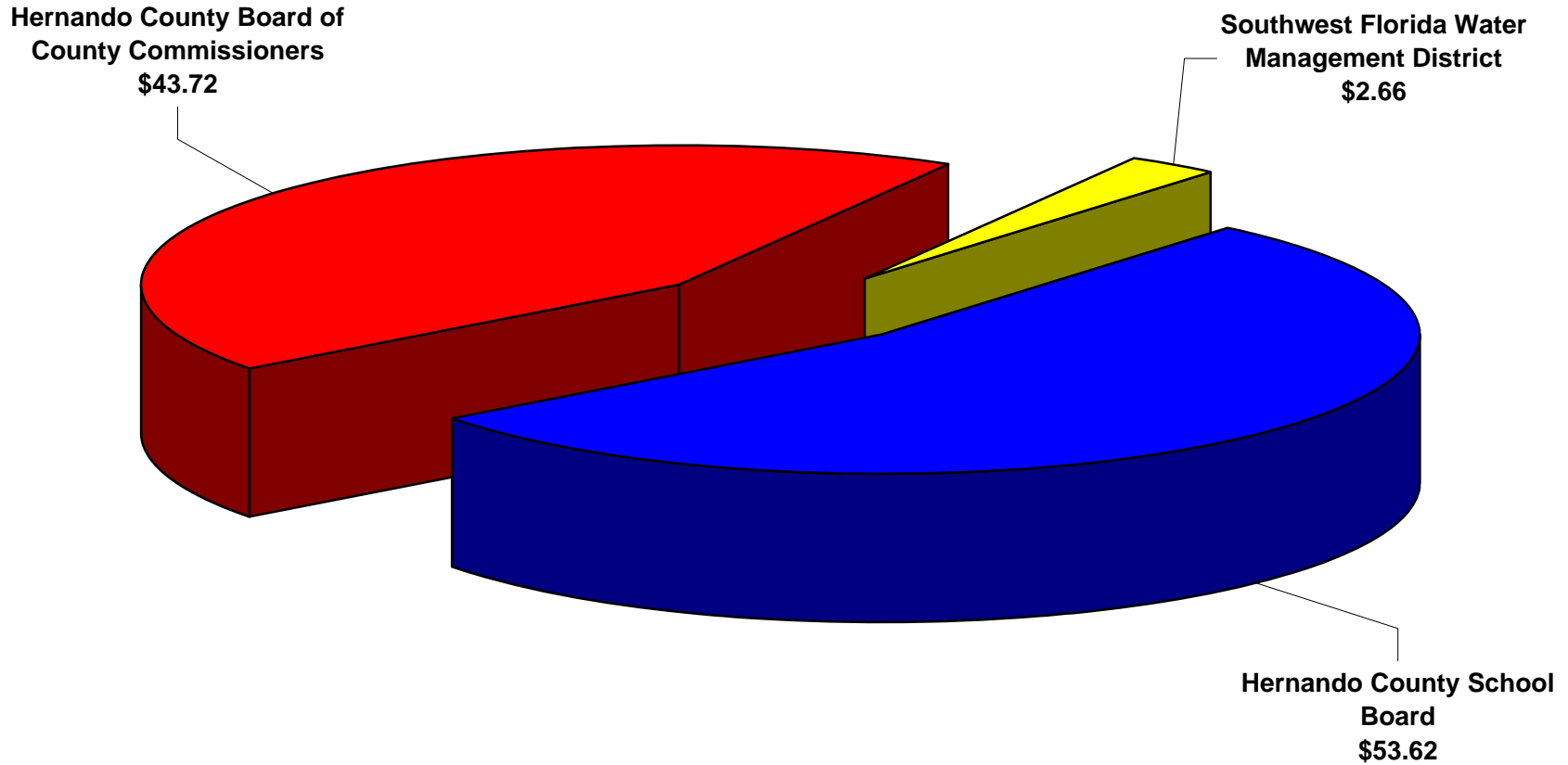
1 Mill = For every \$1,000 of taxable property value you pay \$1.00 in taxes.

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?

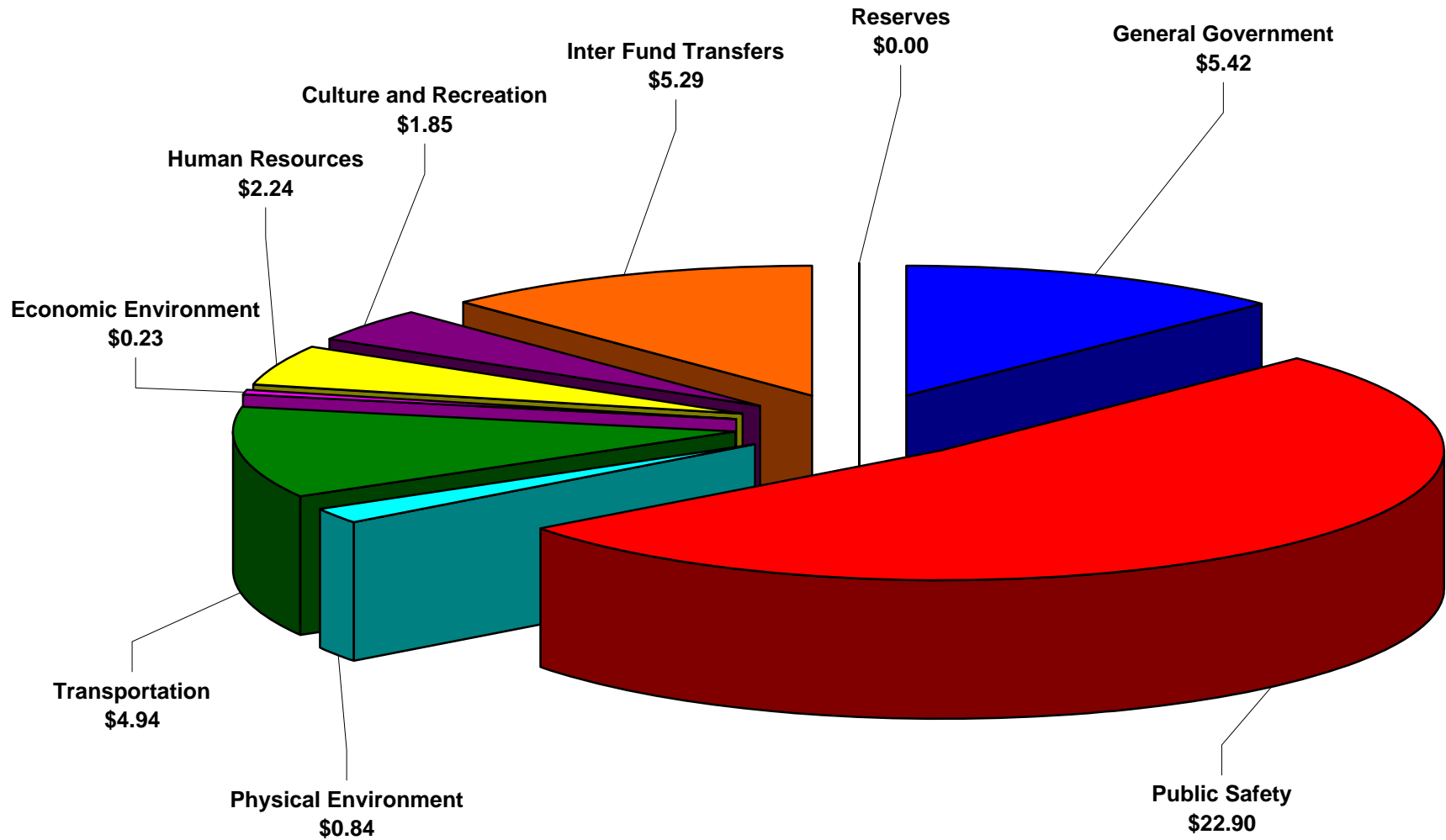
Fiscal Year 2009



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.