

# Fiscal Year 2011 Budget

## 1st Public Hearing

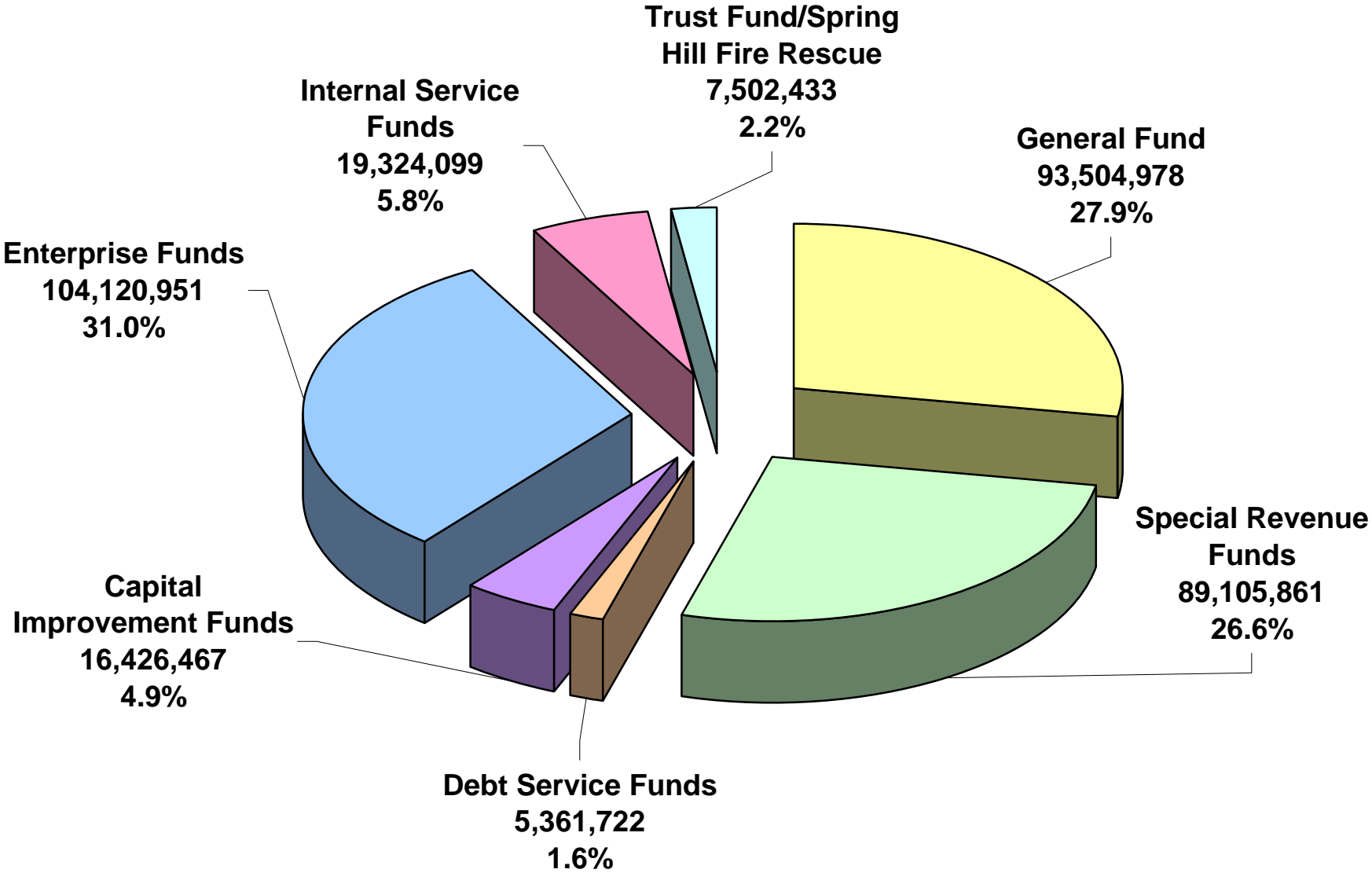
**September 14, 2010**

# Topics to be Discussed

1. Budget Summary
2. Procedural Note
3. Tentative and Rolled-Back Millage Rates
4. Discussion of Tentative Millage Rates
5. Citizens' Comments
6. Discussion of Tentative Budget
7. Citizens' Comments
8. Adoption of Tentative Millage Rates and Tentative Budget
9. Set Date, Time, and Place of Final Budget Hearing

# Budget Summary

**Proposed Budget - All Funds - Fiscal Year 2011**



**Total Proposed Budget - \$335,346,511**

## FY 2010 ALL FUNDS PROPOSED BUDGETS

		FY 2008	FY 2009	FY 2010	FY 2011
		Actual	Actual	Approved Budget	Proposed Budget
<b>General Fund:</b>					
	<b>Total - General Fund:</b>	\$95,116,966	\$94,267,555	\$111,187,460	\$93,504,978
<b>Special Revenue Funds</b>					
	<b>Total - Special Revenue Funds:</b>	\$72,227,644	\$78,260,926	\$116,810,173	\$89,105,861
<b>Debt Services Funds</b>					
	<b>Total - Debt Services Funds:</b>	\$4,536,784	\$4,524,669	\$4,906,533	\$5,361,722
<b>Capital Improvement Funds</b>					
	<b>Total - Capital Improvement Funds:</b>	\$3,306,035	\$3,004,158	\$14,447,599	\$16,426,467
<b>Enterprise Funds</b>					
	<b>Total - Enterprise Funds:</b>	\$66,072,245	\$58,389,747	\$127,208,148	\$104,120,951
<b>Internal Service Funds</b>					
	<b>Total - Internal Service Funds:</b>	\$15,772,269	\$12,612,708	\$18,217,336	\$19,324,099
<b>Trust Funds</b>					
	<b>Total - Trust Funds:</b>	\$0	\$0	\$7,994,520	\$7,502,433
<b>Total All Funds:</b>		<b>\$257,031,943</b>	<b>\$251,059,763</b>	<b>\$392,777,249</b>	<b>\$335,346,511</b>

## FY 2008 - FY 2011 FTE Summary

	FY 2008 Budget FTE	FY 2009 Budget FTE	FY 2010 Budget FTE	FY 2011 Budget FTE
<b><u>General Fund - Board Division</u></b>				
<b>Sub Total - GF Board Divisions:</b>	317.15	274.70	243.44	207.55
<b><u>General Fund - Constitutional Officers</u></b>				
<b>Sub Total - GF Constitutionals:</b>	527.80	525.30	527.60	625.30
<b>Total - General Fund:</b>				
	844.95	800.00	771.04	832.85
<b><u>Special Revenue Funds</u></b>				
<b>Total - Special Revenue Funds:</b>	257.70	246.00	246.35	248.70
<b><u>Enterprise Funds</u></b>				
<b>Total - Enterprise Funds:</b>	297.25	272.87	238.47	239.70
<b><u>Internal Service Funds</u></b>				
<b>Total - Internal Service Funds:</b>	19.25	19.50	16.54	16.65
<b>Total All Funds:</b>				
	1,419.15	1,338.37	1,272.40	1,337.90

# Budget Changes - General Fund

	<u>August 24th.</u>	<u>Sept. 14th.</u>	<u>Change</u>
<u>General Fund</u>	<b>\$93,228,958</b>	<b>\$93,560,271</b>	<b>\$331,313</b>

- \* Cost Allocation Adjustment (received less than anticipated) plus \$84,091
- \* National Guard Lease Reduction less \$33,553
- \* Tourist Development donation to Parks Maintenance plus \$100,000
- \* Un-employment (Jail Coordinator) plus \$14,300
- \* Correct Mosquito Control Transfer per DPW memo plus \$16,880
- \* Reduction to Unsafe Buildings (from \$100,000 to \$50,000) less \$50,000
- \* Increase Excess Fees from Clerk (from \$50,000 to \$300,000) plus \$250,000
- \* Director of Business Development payroll allocation increased with Airport (from 15% to 30%); General Fund savings of \$26,233
- \* Program Coordinator Business Development payroll allocation split with Airport (50/50); General Fund savings of \$40,987
- \* Eliminated Environmental Planner II less \$37,557
- \* Increased reserves plus \$91,746

## General Fund Reinstated Positions - 9/14/10

	<u>Net Expense</u>
<b><u>Environmental Planner II (Planning)</u></b>	\$45,831
Less Unemployment	-\$14,300
<b>Net Cost:</b>	<b>\$31,531</b>
 <b><u>Administrative Secretary (Cooperative Extension)</u></b>	 \$42,534
Less Unemployment	-\$14,300
<b>Net Cost:</b>	<b>\$28,234</b>
 <b><u>Code Enforcement Officer (Code Enforcement)</u></b>	 \$55,201
Less Unemployment	-\$14,300
<b>Net Cost:</b>	<b>\$40,901</b>
 <b><u>Health &amp; Human Services Specialist (Health &amp; Human Services)</u></b>	 \$55,117
Less Unemployment	-\$14,300
<b>Net Cost:</b>	<b>\$40,817</b>
 <b><u>Total Additional Cost:</u></b>	<b>\$141,483</b>
 <b><u>Reduction MLK Compound Clean-up</u></b>	<b>-\$45,000</b>
 <b><u>Reduction in Reserves *</u></b>	<b>-\$96,483</b>
* Based on poicy of 18 1/5 %	
 <b><u>Net Change</u></b>	<b>\$0</b>

# Budget Changes - Other Funds

	<u>July 13th.</u>	<u>Sept. 14th.</u>	<u>Change</u>
<b><u>Special Revenue Funds:</u></b>	<b>\$88,276,019</b>	<b>\$89,090,048</b>	<b>\$814,029</b>
* Adjustments to Balance Forward Cash			
* Road Impact Fees - District #2 plus \$350,000			
* Road Impact Fees - District #4 plus \$395,000			
<b><u>Debt Service Funds:</u></b>	<b>\$5,361,722</b>	<b>\$5,361,722</b>	<b>\$0</b>
* No Change			
<b><u>Capital Improvement Fund:</u></b>	<b>\$15,789,467</b>	<b>\$16,426,467</b>	<b>\$637,000</b>
* Adjustments to Balance Forward Cash			

# Budget Changes - Other Funds Continued

	<u>Jul 13th.</u>	<u>Sept. 14th.</u>	<u>Change</u>
<b><u>Enterprise Funds:</u></b>	<b>\$82,919,206</b>	<b>\$104,120,951</b>	<b>\$21,201,745</b>
* Hernando County Utilities Department - Water & Sewer Division Carry Forwards:			
Seville Water Storage Tank	\$3,500,000		
Ridge Manor Auxiliary Water Storage Tank	\$3,250,000		
US 19 Force Main to Glen Waste Water Treatment Plant	\$4,000,000		
Mobile Sludge Dewater	\$1,175,000		
Glen Lakes Reclaimed Water	\$1,541,032		
Ridge Manor Sub-regional Waste Water Treatment Plant Expansion	\$1,999,988		
Northcliff Force Main	\$1,000,000		
Coastal Way Force Main	\$1,000,000		
Weeki Wachee Waste Water Treatment Plant Force Main	\$2,500,000		
Other Miscellaneous Projects	\$1,235,725		
<b><u>Internal Service Funds:</u></b>	<b>\$19,324,099</b>	<b>\$19,324,099</b>	<b>\$0</b>
* No Change			
<b><u>Trust Funds:</u></b>	<b>\$6,808,008</b>	<b>\$7,502,433</b>	<b>\$694,425</b>
* Spring Hill Fire Rescue increased millage rate to 2.5000			

## PROCEDURAL NOTE: IN BUDGET AND MILLAGE DISCUSSION

- 1 First Issue: The percentage increase/decrease in millage over the Rolled-Back Rate and specific purpose for which ad valorem taxes increase/decrease, if any.**
  - a. Discussion of Rolled-Back Rate by the Board of County Commissioners.
  - b. Receive public comments and explain reasons for increase/decrease (if any) in Rolled-Back Rate.
- 2 Second Issue: Amend Tentative Budget**
  - a. Discussion of Tentative Budget by the Board of County Commissioners.
  - b. Receive public comments relating to the Tentative Budget.
- 3 Third Issue: Adoption of the Tentative Millage Rate**
  - a. Publicly announce any re-computed Millage Rate and Rolled-Back Rate.
  - b. Adopt Tentative Millage Rate.
- 4 Fourth Issue: Adoption of Tentative Budget**
  - a. Amend Tentative Budget.
  - b. Adopt Tentative Budget.

## Tentative and Rolled-Back Millage Rates

Fund Description	Tentative Millage Rate	Rolled-Back Rate	Percent Increase over Rolled-Back Rate
<b>General Fund</b>	5.4394	6.2954	-13.60%
<b>Transportation Trust Fund</b>	0.7091	0.8207	-13.60%
<b>Health Unit Trust Fund</b>	0.1102	0.1275	-13.57%
<b>Sensitive Lands Fund</b>	0.0844	0.0977	-13.61%
<b>Emergency Medical Services MSTU</b>	0.5598	0.6359	-11.97%
<b>Spring Hill Fire and Rescue MSTU</b>	2.500	2.7148	-7.91%
<b>Stormwater Management MSTU</b>	0.1139	0.1319	-13.65%

# Discussion of Tentative Millage Rates

## a. BOARD OF COUNTY COMMISSIONERS.

### i. County Budget

- (1) General Fund
- (2) Transportation Trust Fund
- (3) Health Unit Trust Fund
- (4) Sensitive Lands Fund
- (5) Spring Hill Fire & Rescue Municipal Service Taxing Unit
- (6) Emergency Medical Services Municipal Service Taxing Unit
- (7) Stormwater Management Municipal Service Taxing Unit

## b. CITIZENS' INPUT RELATING TO TENTATIVE MILLAGE RATES.

### i. County Budget

- (1) General Fund
- (2) Transportation Trust Fund
- (3) Health Unit Trust Fund
- (4) Sensitive Lands Fund
- (5) Spring Hill Fire & Rescue Municipal Service Taxing Unit
- (6) Emergency Medical Services Municipal Service Taxing Unit
- (7) Stormwater Management Municipal Service Taxing Unit

# Discussion of Tentative Budget

## a. BOARD OF COUNTY COMMISSIONERS.

### i. County Budget

- (1) General Fund
- (2) Transportation Trust Fund
- (3) Health Unit Trust Fund
- (4) Sensitive Lands Fund
- (5) Spring Hill Fire & Rescue Municipal Service Taxing Unit
- (6) Emergency Medical Services Municipal Service Taxing Unit
- (7) Stormwater Management Municipal Service Taxing Unit

## b. CITIZENS' INPUT RELATING TO TENTATIVE BUDGET.

### i. County Budget.

- (1) General Fund
- (2) Transportation Trust Fund
- (3) Health Unit Trust Fund
- (4) Sensitive Lands Fund
- (5) Spring Hill Fire & Rescue Municipal Service Taxing Unit
- (6) Emergency Medical Services Municipal Service Taxing Unit
- (7) Stormwater Management Municipal Service Taxing Unit

# Note:

Tentative Millage Rates must be adopted first and the Tentative Budgets second.

# Board of County Commissioners' Actions

**1 AMEND TENTATIVE BUDGET**

**2 ADOPT TENTATIVE MILLAGE RATE.**

**a. County Budget**

- i. General Fund – 5.4394**
- ii. Transportation Trust Fund – 0.7091**
- iii. Health Unit Trust Fund - 0.1102**
- iv. Sensitive Land Fund - 0.0844**
- v. Spring Hill Fire & Rescue Municipal Service Taxing Unit - 2.5000**
- vi. Emergency Medical Services Municipal Service Taxing Unit - 0.5598**
- vii. Stormwater Management Municipal Service Taxing Unit – 0.1139**

**3 ADOPT TENTATIVE BUDGET**

**4 ADOPT MUNICIPAL SERVICE BENEFIT UNIT TENTATIVE ASSESSMENTS**

# Board of County Commissioners' Actions

## **5 SET FINAL PUBLIC HEARING**

- a. September 28, 2010 at 5:01 p.m.  
20 N. Main Street  
Brooksville, Fl. 34601  
County Commission Chambers**
- b. Authorize Notice of Public Hearing**

## **6 ADJOURNMENT.**