



March 3, 2009

Budget Worksession

Fiscal Year 2009/10 Budget Development

FY2008/09 Budget

**County-wide
\$987.0 Million**



FY2008/09 Budget

**\$36.4 Million
Transfers &
Excess Fees**



FY2008/09 Budget

**\$950.6 Million
Spendable**



FY2008/09 Budget

**\$308.1 Million
Business Type
Activities**



FY2008/09 Budget

\$642.5 Million



FY2008/09 Budget

**\$228.0 Million
Infrastructure
Improvement
Funds**



FY2008/09 Budget

\$414.5 Million



FY2008/09 Budget

**\$14.6 Million
Special Revenues:
Public Safety
Operations**



FY2008/09 Budget

\$399.9 Million



FY2008/09 Budget

**\$18.9 Million
Special Revenues:
Community
Assistance**



FY2008/09 Budget

\$381.0 Million



FY2008/09 Budget

**\$6.0 Million
Tourism
Development**



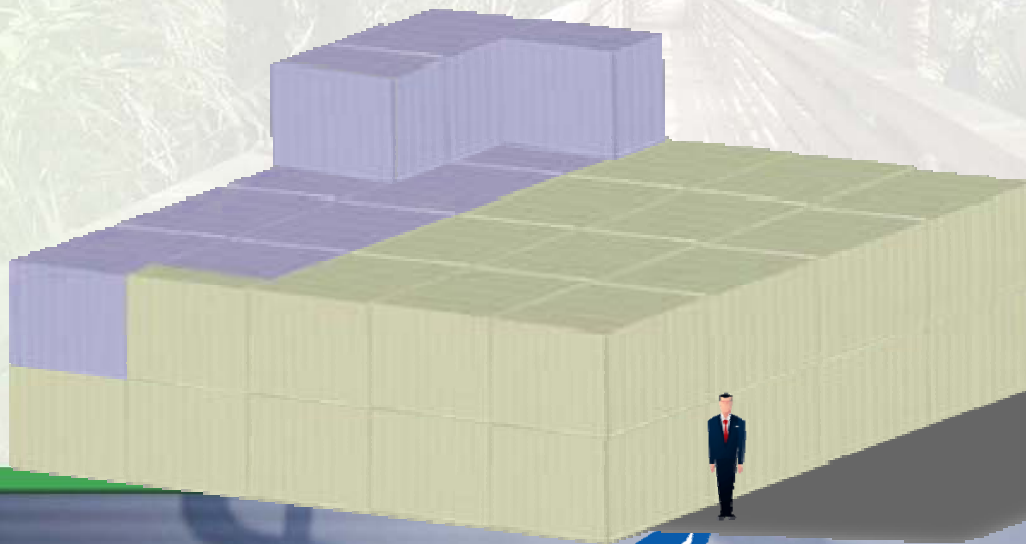
FY2008/09 Budget

\$375.0 Million



FY2008/09 Budget

**\$83.1 Million
Fire Rescue/
EMS District**



FY2008/09 Budget

**\$291.9 Million
General Revenue
Services**



FY2008/09 Budget

**\$22.3 Million
Carryforward Items
& One Time Projects**



FY2008/09 Budget

\$269.6 Million



FY2008/09 Budget

**\$43.5 Million
Reserves (20%)**



FY2008/09 Budget

**\$226.1 Million
General Revenue
Operating Budget**



FY2008/09 Budget

**\$13.7 Million
Program Fines
& Fees**

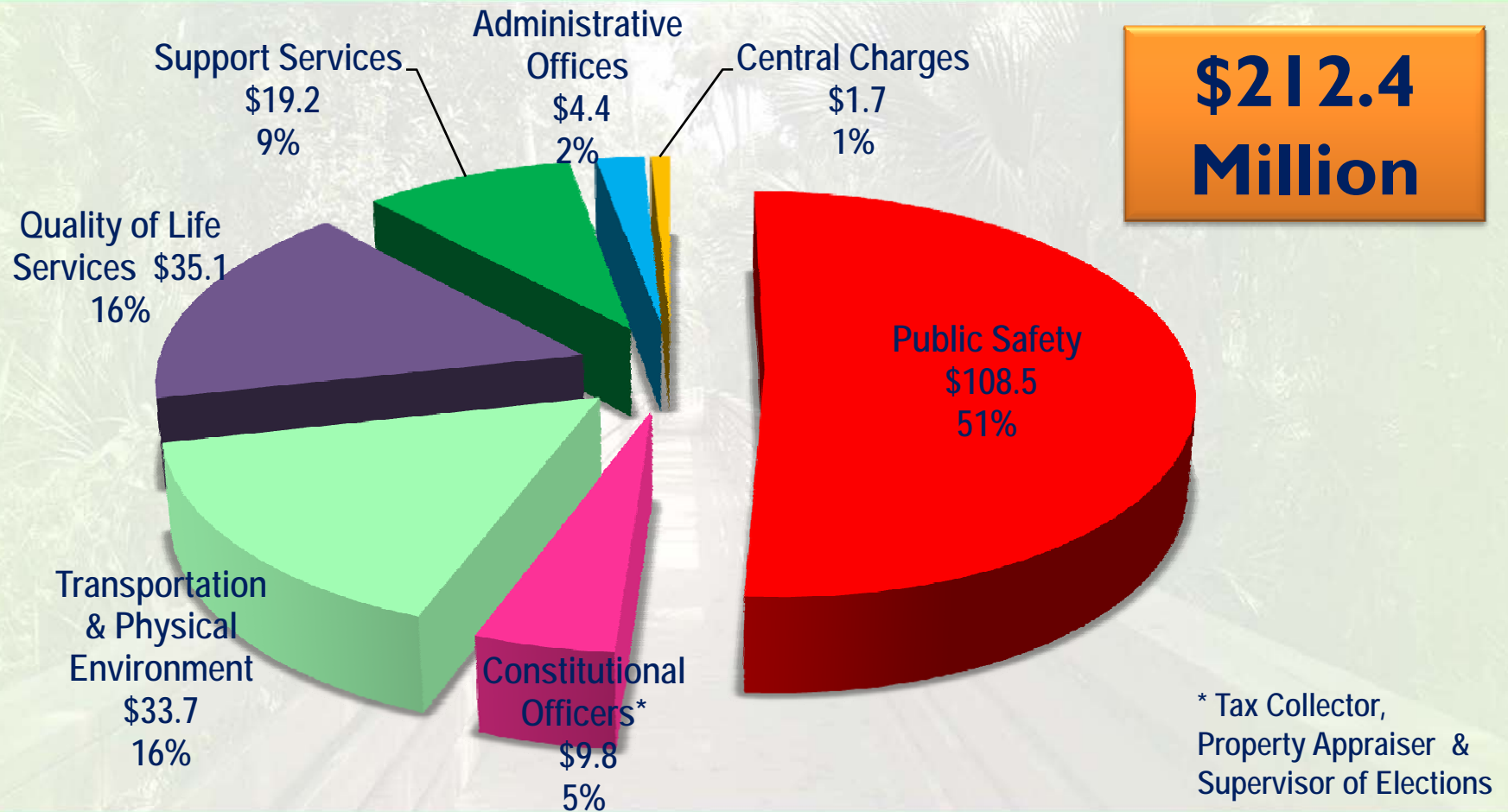


FY2008/09 Budget

**\$212.4 Million
Tax Supported
Cost of Programs**



Tax Supported Cost of Programs



Tax Supported Cost of Programs

Quality of Life Services

16%

\$35.1 Million

Culture & Recreation

Libraries
Leisure Services
Parks
Greenways & Trails
Museum

Economic Environment

Community Redevelopment
Economic Development
Extension Services

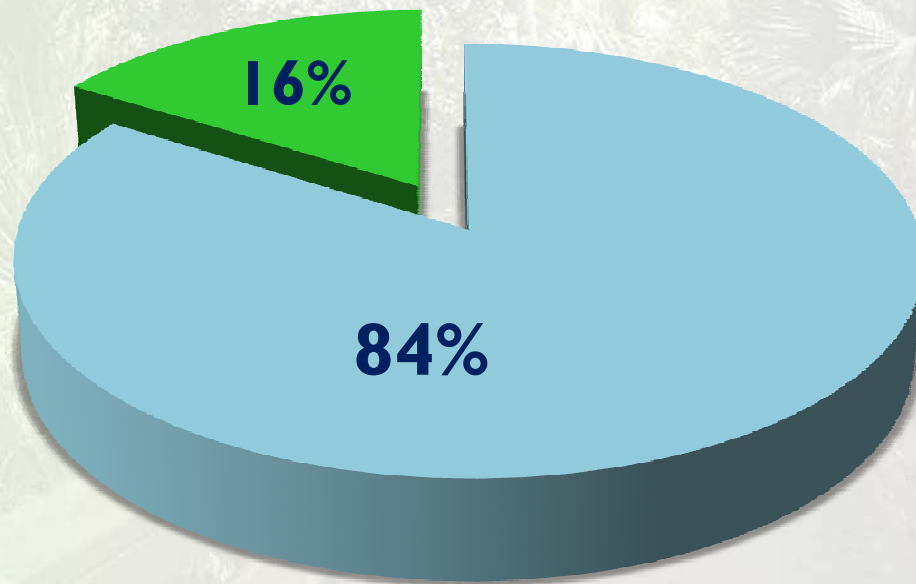
General Government

Community Information
Planning & Development

Human Services

Family Consumer Science
Community Services
Veteran's Services
Health Department
Mosquito Control
Public Transportation

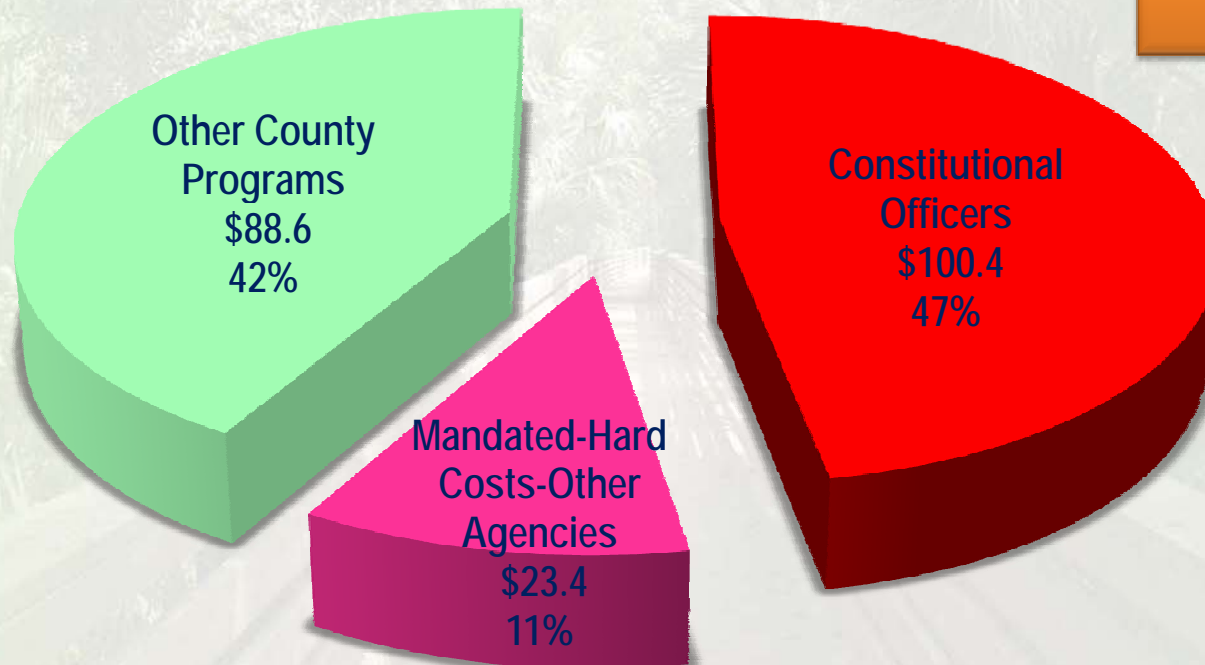
Tax Supported Cost of Programs



\$178.4 Million
Programs that are
Mandated or
Partially Mandated

Tax Supported Cost of Programs

**\$212.4
Million**

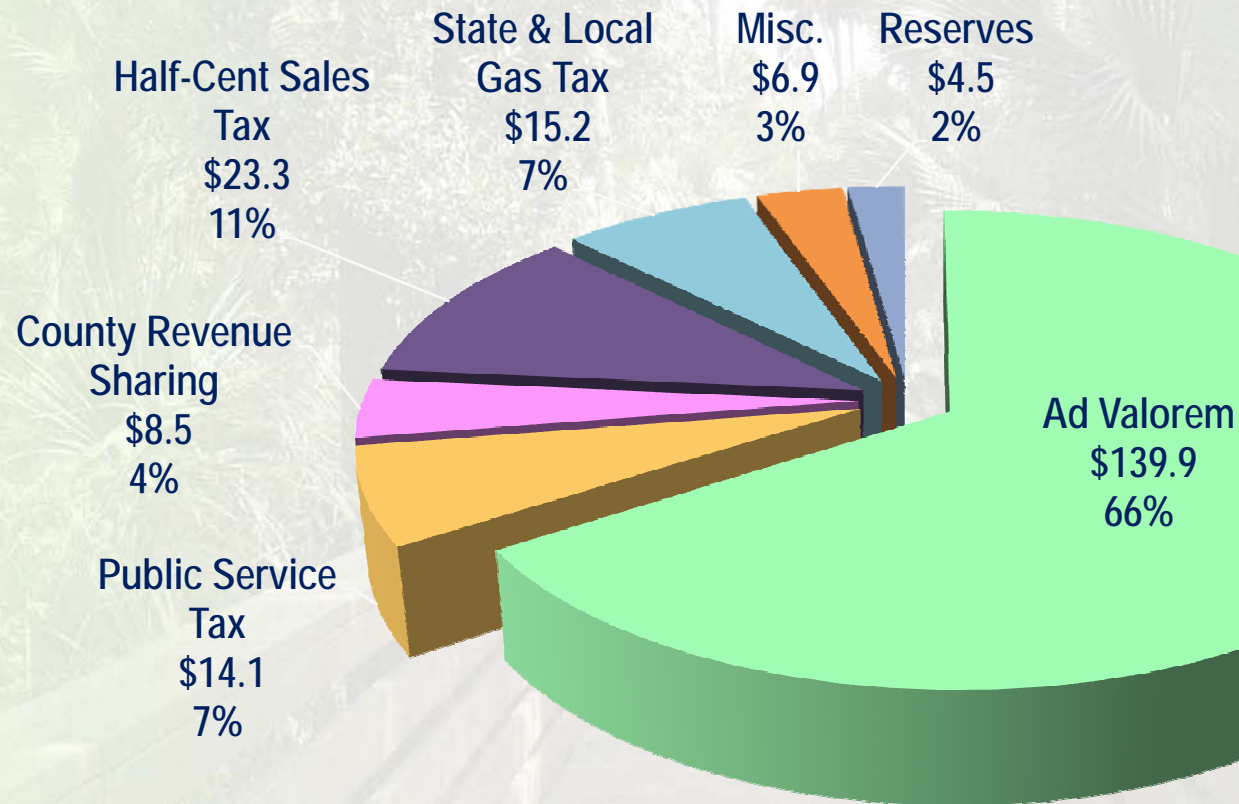


Tax Supported Cost of Programs

	<u>Budget</u>	<u>FTE</u>
Mandated/Hard Costs/ Other Agencies	\$ 23.4	--
Constitutional Officers	\$100.4	1,218
Other General Services	<u>\$ 88.6</u>	<u>719</u>
Total:	\$212.4	1,937

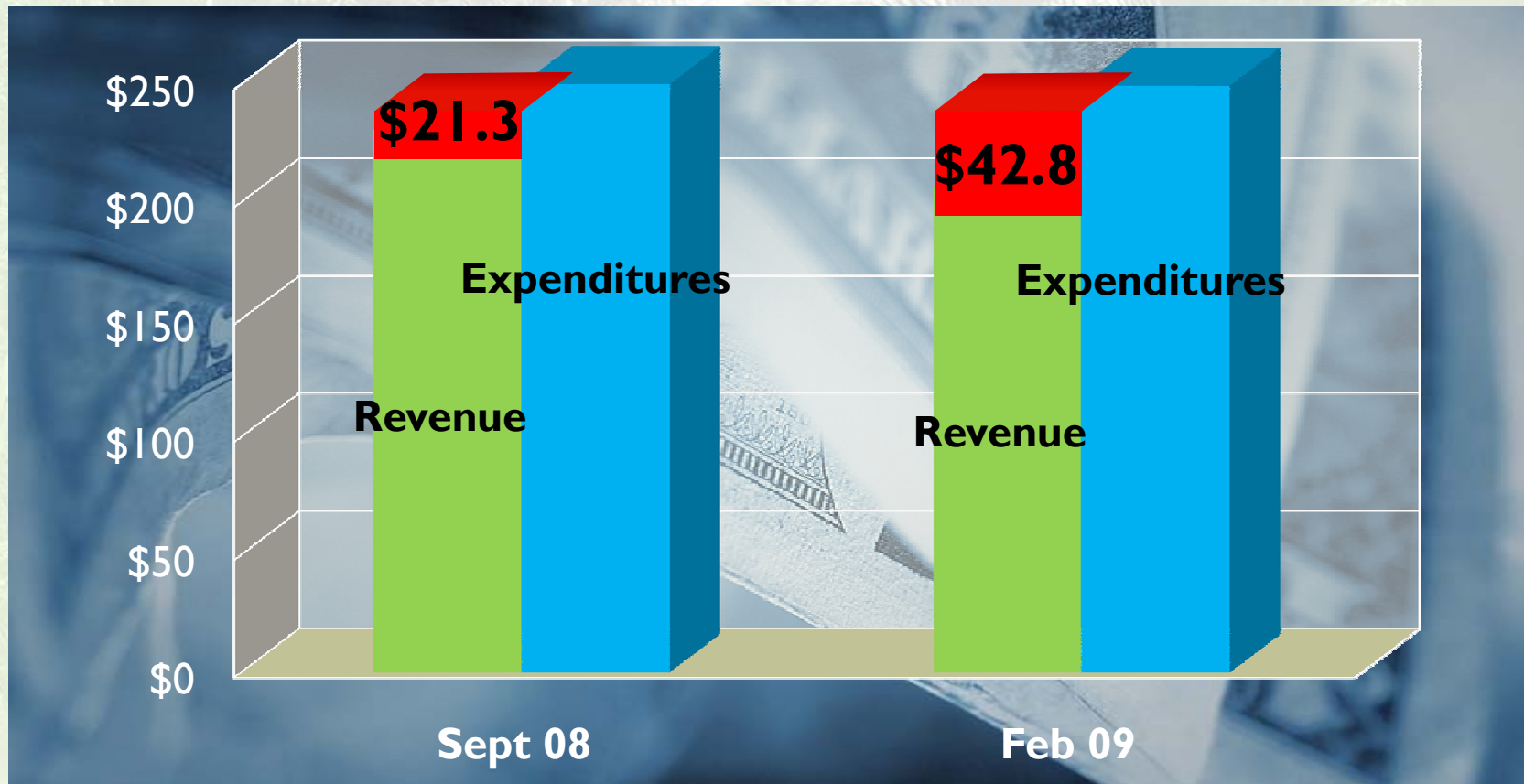
(Dollar Amounts in Millions, FTE = Full Time Equivalent Positions)

General Revenue Services Budget



**\$212.4
Million**

Forecasted Budget Status: FY10



Forecasted Budget Status: FY10

General Revenue Forecast	In Millions
Structure Imbalance Forecast September 2008	\$ (21.3)
Sales Taxes (6 cent state shared)	(5.0)
County Revenue Sharing	(1.5)
State and Local Gas Taxes	(1.0)
Projected Net Deficit before Ad Valorem Tax Factor	\$ (28.8)

Forecasted Budget Status: FY10

Property Taxable Assessments
Property Appraiser Projection

-7.5% **-10%**

Reduction in Taxes at Current Rate 4.5153

\$ (10.0) **\$ (14.0)**

Projected Net Deficit

(38.8) **(42.8)**

Recommended Option



Projected Net Deficit	\$ (42.8)	\$ (42.8)
Stormwater Assessment (General Revenue Offset)	7.5	7.5
Millage at Rollforward or HBIB formula	18.0	21.0
Projected Net Deficit	\$ (17.3)	\$ (14.3)
Economic Stabilization Offset	7.0	7.0
Budget Reductions	\$ (10.3)	\$ (7.3)

Millage Rate Options

Residential Property Tax Comparison (\$225K Home)

	SOH Differential	Newly Homesteaded	Non- Homesteaded
FY2009 Tax	\$677	\$790	\$1,016
Current Rate	\$677	\$689	\$914
Rollforward Rate	\$774	\$787	\$1,046
HBIB Formula	\$794	\$807	\$1,072

Millage Rate Options

Estimated Change in Tax Bill Residential Property (\$225K Home)

	SOH Differential	Newly Homesteaded	Non- Homesteaded
FY2009 Tax	\$677	\$790	\$1,016
Current Rate	\$-0-	\$(102)	\$(102)
Rollforward Rate	\$97	\$(3)	\$30
HBIB Formula	\$117	\$17	\$56

Residential Property

Effect on Residential Property Owner

	SOH Differential	Newly Homesteaded	Non- Homesteaded
Stormwater Assessment	70	70	70
HBIB Millage Rate	<u>117</u>	<u>17</u>	<u>56</u>
Annual Increase	\$187	\$ 87	\$126
Monthly Increase	\$15.58	\$7.25	\$10.50

FY10 Budget Development

Focus on Long-Term Fiscal Sustainability

- Management Team
- Employee Input
- Citizen Survey
- Board Consensus

FY10 Budget Development

Management Team

- Program/Service Identification
- Service Inventories
- Program / Service Prioritization
- Funding Requirements: Zero-Based

FY10 Budget Development

Employee Input

- Department Initiatives
- Focus Groups – Department/Division
- Focus Groups - Mixed
- Suggestion Boxes

FY10 Budget Development

Citizen Survey

- RFQ due February 25, 2009
- Fourteen Responses
- Vendor Selection
- Survey Development

FY10 Budget Development



Discussion – Staff Direction