



Alachua County Commission FY21 Budget Development

January 28, 2020

OMB



Topics

- 1. Calendar
 - Truth-in-Millage (TRIM)
 - Assessments
- 2. Adopt Resolution
 - Set Budget Deadline of May 1st for CO/JU
- 3. Budget Guidelines
 - Solid Waste 5 Year Work-Plan In-Depth Budget Review
- 4. Budget Focus Areas - Tentative



Budget Calendar and TRIM

(Key Dates)

- Jan 28 – Adopt Financial Policies
- March – Board Focus Areas Identified
- June 1 – Preliminary Tax Roll Estimates received
- June 2 – County Manager Tentative Budget presentation
- June 4-25 – Special Budget Meetings
- July 1 – Certified Property Values received
- July 14 – Set Proposed Millage & Assessment Rates
- September 8 and 22 – Public Hearings to set Final Millage and Assessment Rates and Adopt Final Budget



Budget Guidelines

- Maintain 5% reserve of operating revenue for General Fund and MSTU – Law Enforcement
- Budget 10% (minimum) of operating revenue as Estimated Ending Fund Balance in the General Fund for early fiscal year liquidity
- Limit the budgeted reduction in General Fund Balance to \$5 Million exclusive of the reserve
- Internal service charges and Indirect cost charges will be budgeted centrally for all Departments
- Inflationary factors and changes in population will be considered in preparing the budget



Budget Guidelines

- Maintain the current funding allocation for Law Enforcement
 - (46% General Fund/54% MSTU-LE)
- Maintain the current funding allocation of Sales Tax revenue that is in excess of debt obligations
 - (90% General Fund /10% MSBU-Fire Rescue)
- Maintain the current funding allocation for Public Service Tax (PST) and Communication Service Tax (CST) revenues
 - (60% General Fund/ 40% MSBU-Fire Rescue)
- One-time sources will be allocated toward reserves or one-time expenditures
- Continue to present a one-year budget
- Solid Waste will have a detailed budget review

Funding Considerations

(In no particular order)

- Solid Waste Assessment/5 Year Financial Plan
- Homelessness/Rapid Rehousing/Grace Marketplace
- Fire Assessment/5 Year Financial Plan/Radio System