



Alachua County, FL Special Meeting

Meeting Agenda - Final

Tuesday, August 4, 2020

10:00 AM

Budget Meeting - RE: FY21

This is a virtual meeting. The public may attend virtually through Cox Channel 12, Facebook, and the County's Video on Demand website. For meeting audio only, call 301-715-8592, and when prompted, use code 670 965 3024. The public may submit comments to the board through email (bocc@alachuacounty.us) or by calling into the public comment message line when prompted to call during the meeting. Public comment will be taken by telephone for all non-ministerial items on which the Commission votes. Once public comment is opened for an item under discussion, please call 929-205-6099 (enter meeting code 273 174 8038). Callers will be put in a queue, and prompted when it is their turn to speak. TO AVOID FEEDBACK, SPEAKERS MUST TURN DOWN THEIR MEETING SOUND WHEN ADDRESSING THE COMMISSION. Callers should state their name and limit comments to two minutes. The Commission will allow up to a total of 30 minutes for citizen comments on each item opened for public comment. In addition, the Commission will open phone lines for one 30 minute public comment session for the public to discuss items not on the Commission agenda. The public is encouraged to submit any written or photographic documents prior to the meeting to bocc@alachuacounty.us.

All persons are advised that, if they decide to contest any decision made at any of these meetings, they will need a record of the proceedings and, for such purpose they may need to ensure that verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based. (Section 286.0105 Florida Statutes)

If you have a disability and need an accommodation in order to participate in this meeting, please contact the Alachua County Equal Opportunity Office at (352)374-5275 at least 2 business days prior to the meeting. TTY users please call 711 (Florida Relay Service).

Approval of Agenda**Items for Discussion**

1. [20-0610](#) FY21 Budget Development Meeting - General Government and Budget and Fiscal Services

Fiscal Consideration: Accept or modify the proposed budget for the General Government (County Attorney, County Manager and Communications), and Budget and Fiscal Services.

Recommended Action: Provide direction to staff for any adjustment to the tentative budget or proposed millage rates.

[FY21 Budget Calendar 6-15-20.pdf](#)

[FY21Countywide Proposed Budget Information .docx](#)

[FY21 Projected Millage Chart 07012020.pdf](#)

[6 YR FB and Reserves-B.pdf](#)

[FY21 Major Tax Revenues.pdf](#)

Closing Comments

Public Comment

Commission Comment

Adjourn



Agenda Item Summary

Agenda Date: 8/4/2020

Agenda Item No.: 1.

Agenda Item Name:

FY21 Budget Development Meeting - General Government and Budget and Fiscal Services

Presenter:

Tommy Crosby, 337-6205

Description:

FY21 Budgets for General Government and Budget and Fiscal Services. The General Government Budget is located on page 287 of the FY21 Tentative Budget, and the Budget and Fiscal Services budget is located on page 149.

Recommended Action:

Provide direction to staff for any adjustment to the tentative budget or proposed millage rates.

Prior Board Motions:

N/A

Fiscal Consideration:

Accept or modify the proposed budget for the General Government (County Attorney, County Manager and Communications), and Budget and Fiscal Services.

Background:

This is the first in a series of presentations since the County Manager has presented a Tentative Budget based on the roll-back millage rate.

FY21 Budget Meetings (as of 6-15-20)

December	Departmental Budget & CIP Plan Review (CM, Departments, OMB)
December 31, Tue	Internal Service Charges Due (Fleet, IT, Risk)
December 31, Tue	CIP Final Submissions Due to OMB
January 28, Tue	BoCC Regular Meeting (FY20 Budget Guidelines, Adoption of Calendar and Resolution for Constitutional Officers, Adoption of Financial Policies, BoCC, CM, CA, OMB)
March 6, Fri	Fee Schedule Revisions Due to OMB
March 12, Thu	BoCC Special Budget Meeting 1:30pm (Board Focus Issues – Solid Waste Assessment/5 Year Financial Plan, BoCC, CM, CA, OMB)
April 14, Tue	BoCC Regular Meeting 11:30am (Board Focus Issues – Fire Assessment/5 Year Financial Plan/Radio System, BoCC, CM, CA, OMB)
May 1, Fri	BoCC Budget Information Delivered via Email (Historical Trends, FY19 Level of Service Matrix, FY19 Budget Allocation Breakout by Focus Area, BoCC, CM, CA, OMB)
May 14, Thu	Capital Improvement Plan Review 1:30pm (Financial Oversight Workgroup)
May 29, Fri	Preliminary Property Value Estimates are delivered (Property Appraiser)
June 2, Tue	Constitutional Officers Submit Budgets (Constitutional Officers, BoCC, CM, CA, OMB)
June 26, Fri	Preliminary Tax Roll is Certified (Property Appraiser)
July 7, Tue	BoCC Special Meeting 5:01pm (County Manager Tentative Budget Presentation, BoCC, CM, CA, OMB)
July 14, Tue	BoCC Regular Meeting 5:01pm (Set Proposed Millage and Assessment Rates, BoCC, CM, CA, OMB)
July 16, Thu	County Manager advises ACPA of proposed millage and assessment rates
August 4, Tue	BoCC Special Budget Meeting 10:00am (Budget and Fiscal Services, General Government (County Manager's Office, Human Resources, County Attorney's Office, Public Information Office, County-wide Budget Impacts, BoCC, CM, CA, OMB)
August 4, Tue	BoCC Special Budget Meeting 1:30pm (Environmental Protection, Growth Management, Solid Waste, Public Works, Facilities, Economic Development, Sustainability, CIP, Stormwater, BoCC, CM, CA, Deputy CM, OMB)
August 6, Thu	BoCC Special Budget Meeting 11:30am (Fire/Rescue, Community Support Services, Court Services, Animal Services, BoCC, CM, CA, Assistant CM Public Safety, OMB)
August 13, Thu	BoCC Special Budget Meeting 1:30pm (Information Technology, Parks and Open Spaces, Equal Opportunity, Tourist Development, Ag Ext, Office of Dev & Training, Fairgrounds, BoCC, CM, CA, Assist CM Admin Services, OMB)
August 14, Fri	TRIM Notices Mailed (Property Appraiser)
August 20, Thu	BoCC Special Budget Meeting 10:00am (Constitutional and Judiciary Budgets, Adopt Fee Schedule, Adopt FTE Chart, BoCC, CM, CA, OMB)
August 20, Thu	BoCC Special Budget Meeting 1:30pm (Revenue Projections, Changes from Tentative Budget, Budget Decisions Finalized, Tax Rates Finalized, Assessments Finalized, Millage Chart, BoCC, CM, CA, OMB)
September 8, Tue	1 st Public Budget Hearing 5:01pm (Adopt FY21 Adjusted Tentative Budget, Millage and Assessment)
September 22, Tue	Final Public Budget Hearing 5:01pm (Adopt FY21 Final Budget, Millage and Assessment)

County-wide Proposed Budget Information

- Restored General Fund Reserves which is 5% of Operating revenues
- Restored Reserves in the MSTU – Law and MSBU – to 5% of Operating revenues
- Applied a 1% Health Insurance increase to the BoCC and Constitutional Officers.
- Increased the Local Government Minimum Wage to \$14.50 per hour.
- The General Fund Projected Ending Fund Balance is greater than 10% of Operating Revenues, adhering to Budget Guidelines.
- The General Fund use of Fund Balance \$13M deviated from the Budgeting Guidelines based on the strength of the growing fund balance and in an effort to better balance current year revenues with current year expenditures and stabilize the fund balance to a flatter growth rate.
- Total Budget has increased by \$54 Million, from FY20 Adopted \$472 Million to \$526 Million
- The General Fund Budget has increased by \$5 Million (3%) from FY20 Adopted \$181 Million to Proposed \$186 Million

FY21 Proposed Millage Rates		
Property Tax Revenue Only	General Fund	MSTU Law Enforcement
2021 Final Taxable Value	16,262,056,197	6,795,962,341
2020 Final Gross Taxable Value	15,257,672,680	6,368,386,316
Current Millage	8.2729	3.7240
FY21 Projected Revenue	127,807,646	24,042,756
FY20 Projected Revenue	119,913,940	22,530,077
Difference	7,893,706	1,512,678
Simple Majority Cap	9.8676	3.6856
Millage Change	1.5947	-0.0384
FY21 Projected Revenue	152,444,092	23,794,839
FY20 Projected Revenue	119,913,940	22,530,077
Difference	32,530,152	1,264,762
Super Majority Cap	10.0000	4.0542
Millage Change	1.7271	0.3302
FY21 Projected Revenue	154,489,534	26,174,581
FY20 Projected Revenue	119,913,940	22,530,077
Difference	34,575,594	3,644,504
Recommended Rollback Rate	7.8961	3.5678
Millage Change	-0.3768	-0.1562
FY21 Projected Revenue	121,986,481	23,034,303
FY20 Projected Revenue	119,913,940	22,530,077
Difference	2,072,541	504,226
Note: Change in Florida Per Capita Personal Income 1.0322% per the Florida Department of Revenue.		

6 Year Millage, Fund Balance, Actuals, and Reserves

Funds 001, 008, 009, 011, 149

	FY14	FY15	FY16	FY17	FY18	FY19
Fund 001 - General Fund						
Millage - General Fund	8.7990	8.7990	8.7950	8.9290	8.4648	8.2829
Millage - Alachua Forever Debt Svc	0.2500	0.2500	0.1595	-	-	-
Millage - General Government	9.0490	9.0490	8.9545	8.9290	8.4648	8.2829
Ending Fund Balance	25,762,608	25,462,703	26,923,845	29,267,470	31,433,655	37,407,465
Fiscal Year Revenues	123,303,184	127,965,511	132,044,393	137,972,306	152,204,718	161,104,846
% of Revenues that is EFB	20.89%	19.90%	20.39%	21.21%	20.65%	23.22%
Fiscal Year Actual Expenditures	123,627,460	128,625,003	130,601,551	135,610,270	150,035,294	155,085,532
% of Expenditures of EFB	20.84%	19.80%	20.62%	21.58%	20.95%	24.12%
Reserves as Adopted	6,330,094	6,319,835	6,205,524	6,481,279	7,256,582	5,155,513
Reserves as of 9/30 of FY	5,703,264	5,322,950	5,843,958	5,734,876	3,088,939	3,006,324
Fund 008 - Unincorporated						
Millage	0.5038	0.5038	0.6628	0.6325		
Ending Fund Balance	970,966	1,139,517	950,754	1,106,031	946,519	1,829,424
Fiscal Year Revenues	5,746,874	5,590,044	6,149,172	6,284,014	5,879,807	7,025,422
% of Revenues that is EFB	16.90%	20.38%	15.46%	17.60%	16.10%	26.04%
Fiscal Year Actual Expenditures	5,190,205	5,383,994	6,375,434	6,128,738	6,039,319	6,142,516
% of Expenditures of EFB	18.71%	21.16%	14.91%	18.05%	15.67%	29.78%
Reserves as Adopted	156,454	268,708	313,977	306,500	-	-
Reserves as of 9/30 of FY	134,077	278,632	313,977	296,267	-	-
Fund 009 - MSTU - Law Enforcement						
Millage	2.1531	2.2235	2.3283	2.4342	3.7240	3.7240
Ending Fund Balance	1,676,435	1,073,022	1,685,384	1,860,430	1,691,493	2,074,817
Fiscal Year Revenues	19,071,575	18,717,869	19,171,192	20,121,277	21,382,677	22,831,596
% of Revenues that is EFB	8.79%	5.73%	8.79%	9.25%	7.91%	9.09%
Fiscal Year Actual Expenditures	17,103,607	19,321,220	18,558,830	19,946,231	21,551,612	22,448,272
% of Expenditures of EFB	9.80%	5.55%	9.08%	9.33%	7.85%	9.24%
Reserves as Adopted	405,032	971,751	987,932	1,001,279	1,089,796	1,459,131
Reserves as of 9/30 of FY	405,032	876,224	825,932	608,024	48,770	1,100,056
Fund 011 - MSBU - Fire						
Millage	1.3979	1.4736	1.5507	1.7705	-	-
Ending Fund Balance	1,568,974	1,710,543	1,124,353	974,927	1,901,564	3,443,804
Fiscal Year Revenues	12,927,923	14,233,995	13,608,850	15,023,619	18,741,132	19,696,751
% of Revenues that is EFB	12.14%	12.02%	8.26%	6.49%	10.15%	17.48%
Fiscal Year Actual Expenditures	13,024,735	14,092,427	14,195,040	15,173,045	17,814,494	18,154,511
% of Expenditures of EFB	12.05%	12.14%	7.92%	6.43%	10.67%	18.97%
Reserves as Adopted	587,980	659,337	675,038	736,857	901,248	846,427
Reserves as of 9/30 of FY	1,024,570	669,132	675,038	413,982	-	1,082,977
Fund 149 - Gas Tax						
Ending Fund Balance	1,034,807	2,516,964	3,954,621	4,723,635	4,626,300	4,806,788
Fiscal Year Revenues	8,495,434	9,586,720	10,771,929	8,752,256	8,156,792	9,195,935
% of Revenues that is EFB	12.18%	26.25%	36.71%	53.97%	56.72%	52.27%
Fiscal Year Actual Expenditures	7,831,223	8,297,754	9,143,837	7,982,905	8,232,459	9,002,775
% of Expenditures of EFB	13.21%	30.33%	43.25%	59.17%	56.20%	53.39%
Reserves as Adopted	187,430	247,635	346,118	397,253	943,434	755,704
Reserves as of 9/30 of FY	187,430	184,244	2,159,790	1,060,445	942,740	1,807,750

Major Tax Revenues	<u>Adopted 2020</u>	<u>Proposed 2021</u>	<u>Amount Change</u>	<u>% Change</u>
<u>Taxable Value</u>				
General Fund	15,257,672,680	16,262,056,197	1,004,383,517	7%
MSTU - Law	6,368,386,316	6,795,962,341	427,576,025	7%
<u>Millage Rates</u>				
General Fund	8.2729	7.8961	-0.38	-5%
MSTU - Law	3.7240	3.5678	-0.16	-4%
<u>Ad Valorem</u>				
General Fund	119,485,306	121,986,481	2,501,175	2%
MSTU - Law	22,530,077	23,034,303	504,226	2%
Ad Valorem Subtotal	142,015,383	145,020,784	3,005,401	2%
<u>Public Service Tax</u>				
General Fund	5,571,321	5,571,321	0	0%
MSBU - Fire	3,714,215	3,714,215	0	0%
PST Sub-Total	9,285,536	9,285,536	0	0%
<u>Communications Service Tax</u>				
General Fund	2,368,460	2,368,460	0	0%
MSBU - Fire	1,578,974	1,578,974	0	0%
CST Sub-Total	3,947,434	3,947,434	0	0%
<u>Half-Cent Sales Tax</u>				
General Fund	5,272,776	5,415,065	142,289	3%
MSBU - Fire	585,864	601,674	15,810	3%
Debt Service	7,781,381	7,623,282	-158,099	-2%
	13,640,021	13,640,021	0	0%
<u>Assessment</u>				
MSBU - Fire	13,274,625	13,274,625	0	0%
<u>Summary by Fund</u>				
General Fund	132,697,863	135,341,327	2,643,464	2%
MSTU - Law	22,530,077	23,034,303	504,226	2%
MSBU - Fire	19,153,678	19,169,488	15,810	0%
Deb Service	7,781,381	7,623,282	-158,099	-2%
	182,162,999	185,168,400	3,005,401	2%