



Alachua County Government

Civic Education Series

Office of Management & Budget

<http://omb.alachua.fl.us>

March 2010



Organizational Overview

- County Manager's Office - Office of Management and Budget
 - Budget and management policy activities of county government
 - Coordination of contracts and grants development
 - Performance management and program reviews



County Budget Process



County Budget Process

- Budgeting for local government
 - Process to allocate resources to provide services and projects benefiting the community
 - Board range of county government responsibilities makes for a complex process



County Budget Process

- Florida Statute requirements
 - Fiscal year (FY) from October 1st thru September 30th
 - Required to have a balanced budget
 - Truth-in-Millage (TRIM)
 - Required notifications to property owners and general public
 - Board is required to hold two public hearings every year to adopt millage rates and adopt the budget



County Budget Process

- Alachua County financial policies include two-year budget planning and presentation
- Follow generally accepted accounting principles (GAAP)
 - Nationally recognized accounting standards



County Budget Process

- Formal process begins in January when performance and budget updates begin and ends in September when the Board of County Commissioners sets millage rates and adopts the final budget
- FY11 budget process calendar is posted to our internet site



County Budget Process

- January, February and March
 - Preliminary financial forecasts
 - Board retreat to discuss service priorities and budget principles
- April, May and June
 - Board meets with public, departments and Constitutional Offices
 - Monitor State Legislative session for potential financial impacts
 - Capital Improvement Program (CIP) is developed



County Budget Process

- July and August
 - County Manager presents the Tentative budget to the Board
 - Board sets tentative millage rates for TRIM notices
 - Board holds public workshops including departments, Constitutional Offices and outside agencies



County Budget Process

- September
 - Two TRIM required formal public hearings to set millage rates and approve/adopt final budget
 - Approval/adoption of financial policies, fee schedule and capital improvement program



General Government Property Tax



General Government Property Tax

- Revenue calculation is based on taxable property values as determined by Property Appraiser's Office
 - 2007 Legislative Property Tax Reform limits local government revenue growth from property tax
 - January 2008 voter approved referendum and Constitutional amendment increased property tax exemptions
 - Additional homestead, tangible personal property exemption, Save our Homes portability, 10% growth cap on non-homestead property

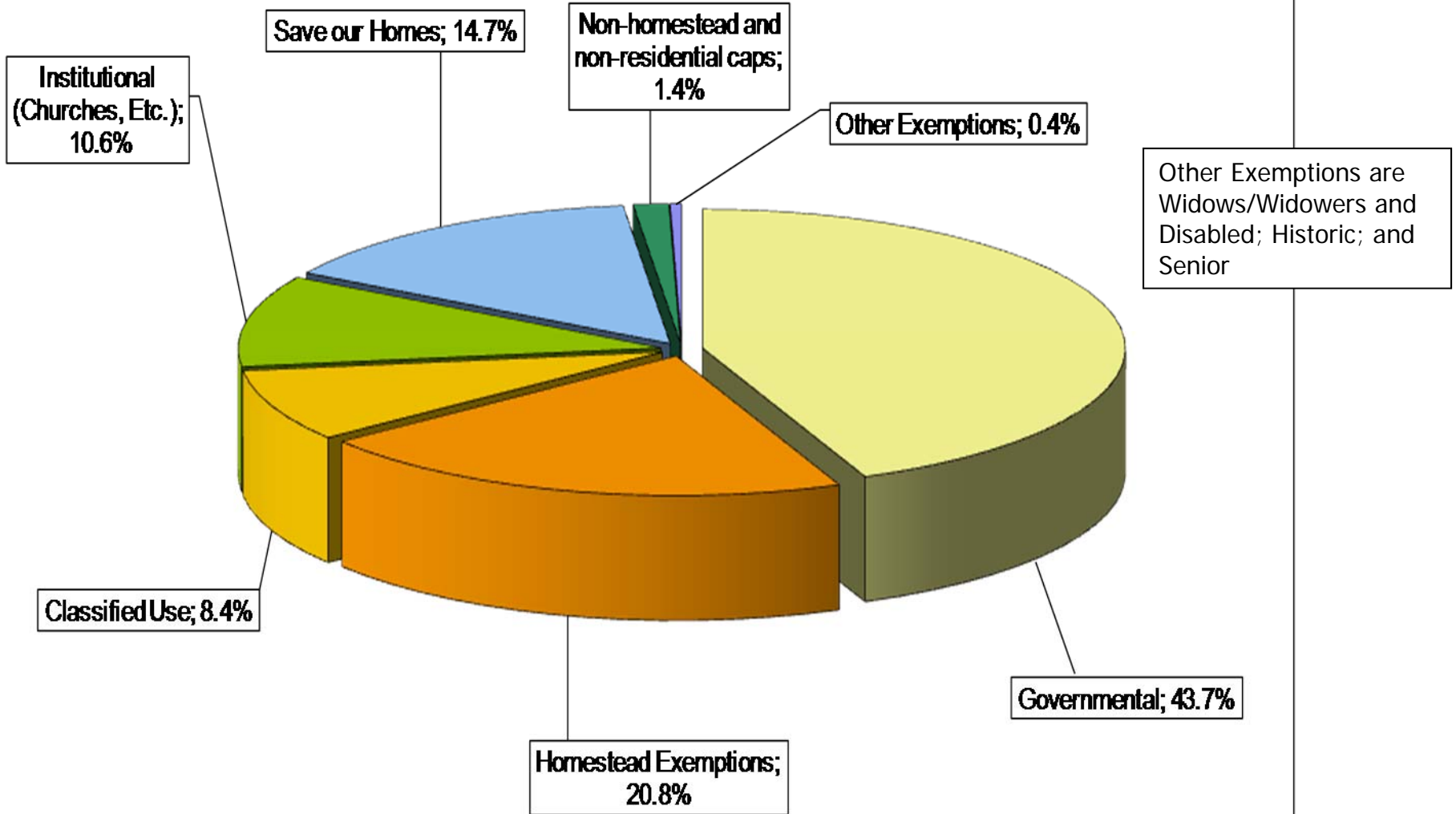


General Government Property Tax

- Property valuation and tax exemptions
 - Only 52% of countywide property values are on the tax rolls
 - 64% of City of Alachua property values are on tax rolls
 - Marion County has 60% of property value on tax rolls
 - St. Johns County has 70% of property value on tax rolls



2009 Property Value Exemptions and Classified Uses



General Government Property Tax



2009 Millage Rate Comparisons

Municipality 2009 Millage Rate

Micanopy	8.0000
High Springs	6.1500
Waldo *	5.8686
Alachua	5.5000
Hawthorne *	5.3194
Archer *	5.0000
Gainesville	4.3963
Newberry *	3.8500
Unincorporated **	3.2180
LaCrosse	2.1444

* Archer has elected to participate in Fire and Law Enforcement MSTU's. Newberry participates in the Law Enforcement MSTU. Waldo and Hawthorne participate in the Fire MSTU.

** Alachua County MSTU millage rates:
Unincorp. 0.4124
Law Enforce. 1.6252
Fire Protect. 1.1804



General Government Property Tax

- Municipal type services funded from MSTU
 - Only property owners in unincorporated area pay MSTU millage
 - Exception only if Commissioners/Council of municipality elects to participate in an MSTU (ie. Fire protection)
 - Law enforcement; fire protection; environmental protection; parks; growth and development



General Government Property Tax

- Example Tax Year 2009 – Homeowner in City of High Springs
 - Total Property Value \$294,600
 - Save our Homes - 113,310
 - Homestead Exempt. - 50,000
 - Taxable Value **\$131,290**
- Taxable value is less than 45% of total value
- 2009 Total Property Taxes - \$3,658

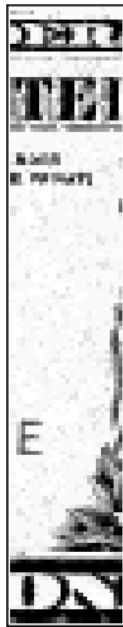
General Government Property Tax

Example Homeowner in High Springs with taxable value of \$131,290

Total
2008 Tax
Bill of
\$3,658



32.3% of Each
Tax Dollar
Goes to the
County -
\$1,090



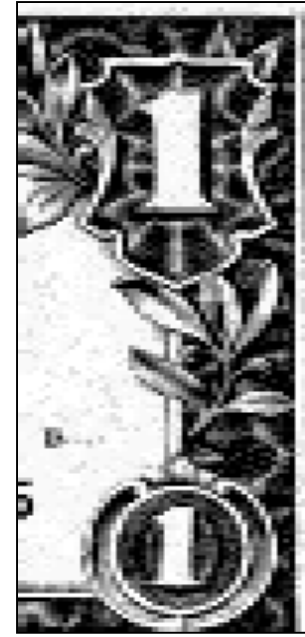
5.4% of
Each Tax
Dollar
Goes to
Libraries -
\$181



1.7% of Each
Tax Dollar
Goes to Water
Management
Districts - \$58



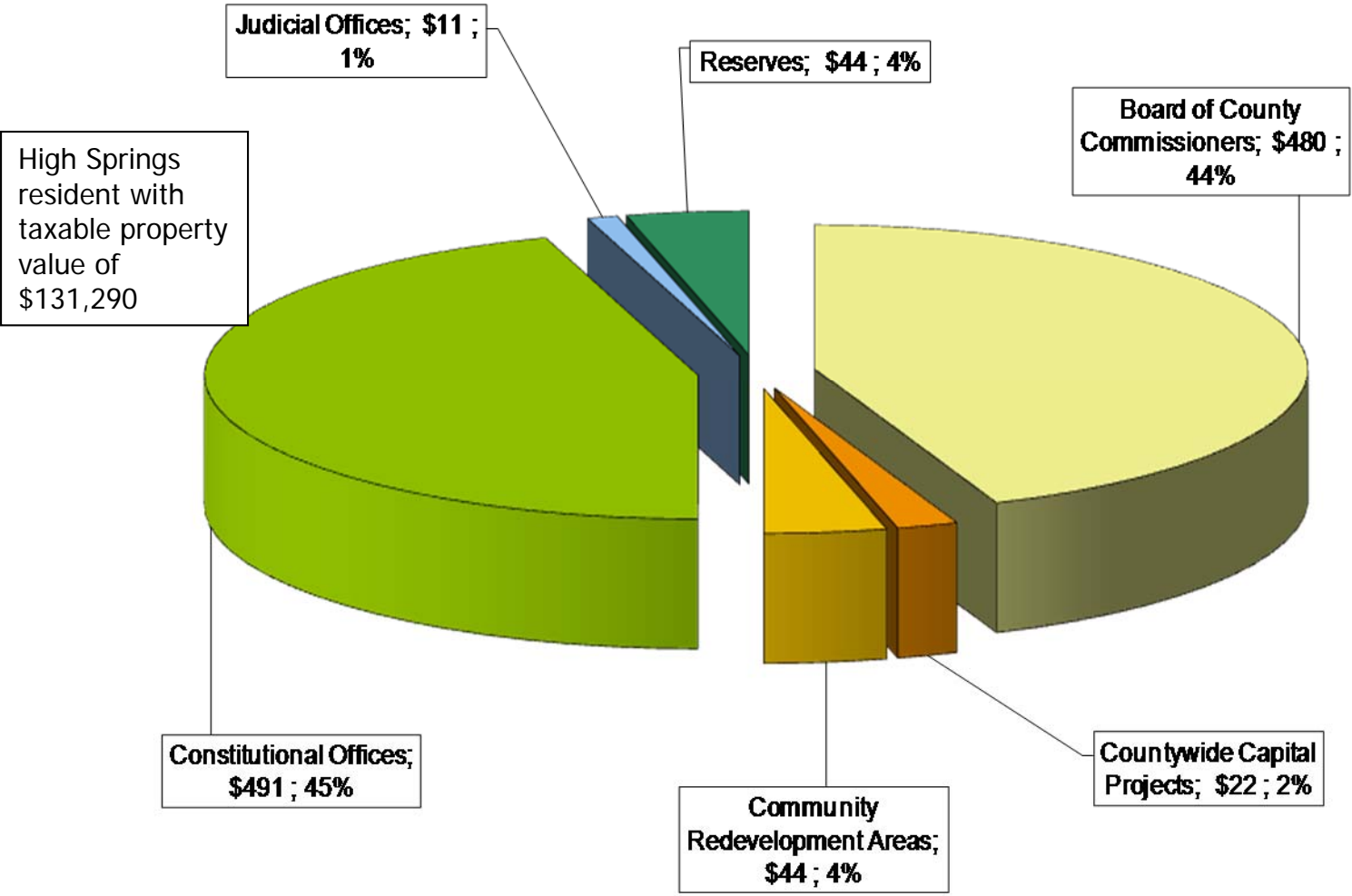
36.6% of Each
Tax Dollar Goes
to the School
Board - \$1,522



24% of Each
Tax Dollar
Goes to City
of High
Springs -
\$807



General Fund Expenditures - All Property Taxes of \$1,090 for FY10

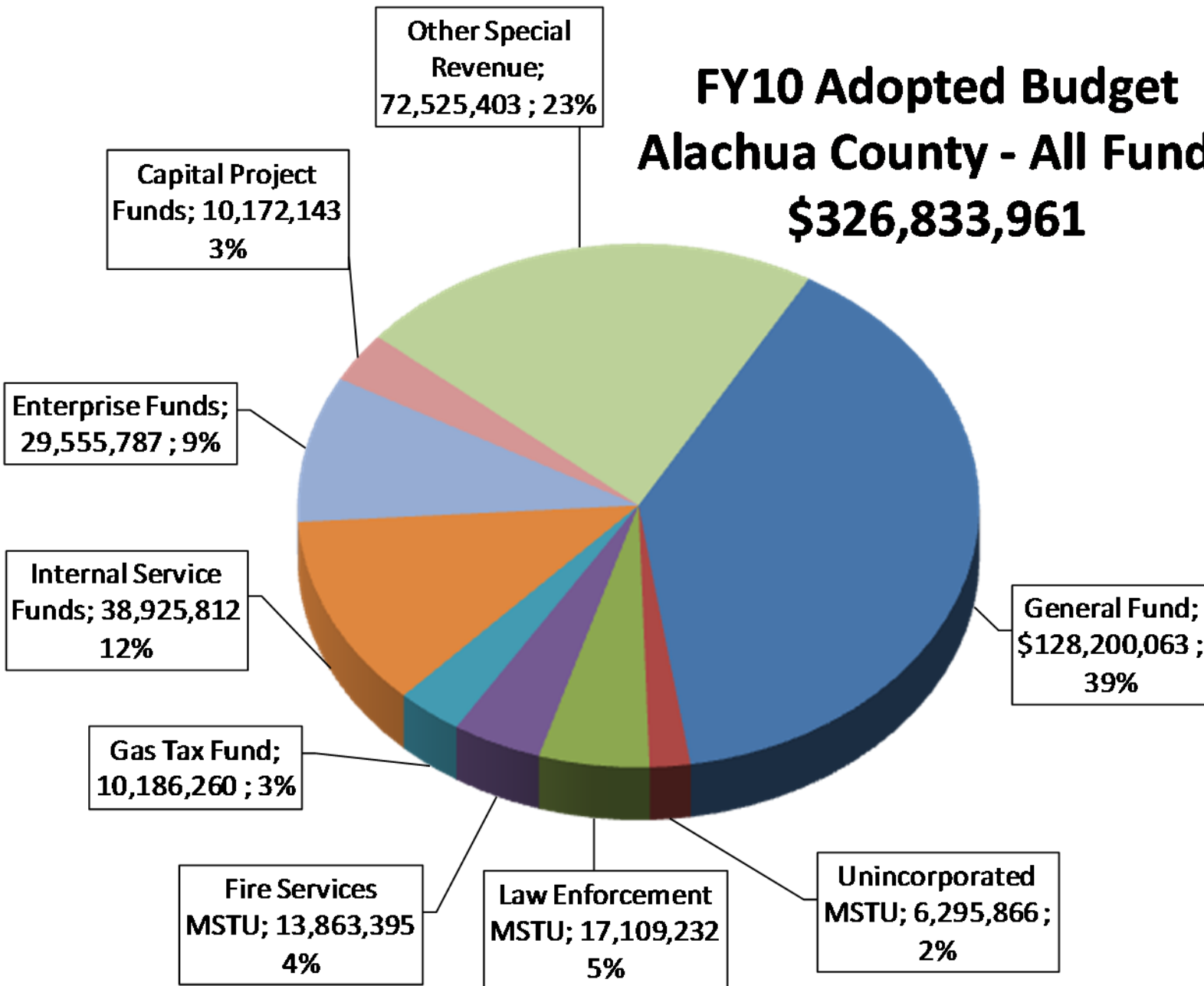




Adopted County Budget



FY10 Adopted Budget Alachua County - All Funds \$326,833,961





County Revenue Overview



County Revenue Overview

- Florida Statutes and County Charter define sources, uses and sets limits on revenue
 - Property tax, local option (sales and fuel) tax, fees, charges for services, grants and payments from other governments



County Revenue Overview

- State Shared Revenues (Legislative)
 - Half Cent Sales Tax
 - County Revenue Sharing
 - County Fuel Tax
 - License Taxes
 - Alcoholic beverages, mobile homes, insurance agents



County Revenue Overview

- Local Option (Florida Statutes)
 - One cent local option surtax (infrastructure)
 - Voter Approved November 2008 for .50% for Wild Spaces, Public Places
 - Indigent health care surtax up to .50%
 - Voter Approved 2004 for CHOICES for .25%
 - Communication Services Tax (cell phones)
 - Public Service Tax (utilities)
 - Local Option Fuel Tax



County Revenue Overview

- Local Option (Florida Statutes)
 - Tourist Development Tax (Bed tax)
 - Impact Fees
 - Fire, parks and transportation in unincorporated area
 - Occupational Licenses (Business Tax)
 - Bonds for capital construction

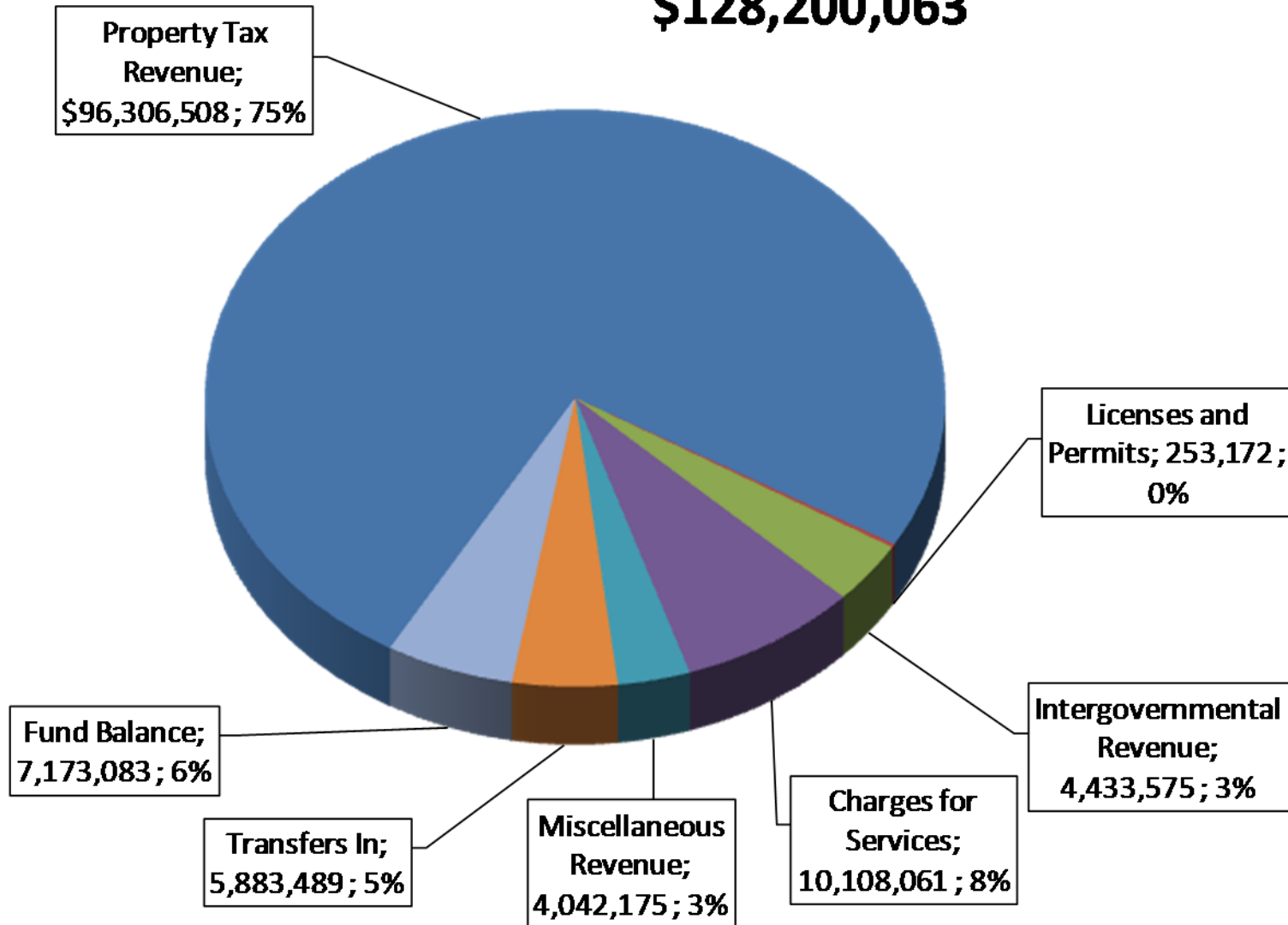


County Revenue Overview

- Other Revenues
 - State and Federal Grants
 - Foster Grandparents Program
 - Emergency Management
 - Law Enforcement
 - Drug Treatment Programs
 - Investment Income
 - General Fund interest earnings are revenue to the Clerk
 - Limited earnings from other cash investments

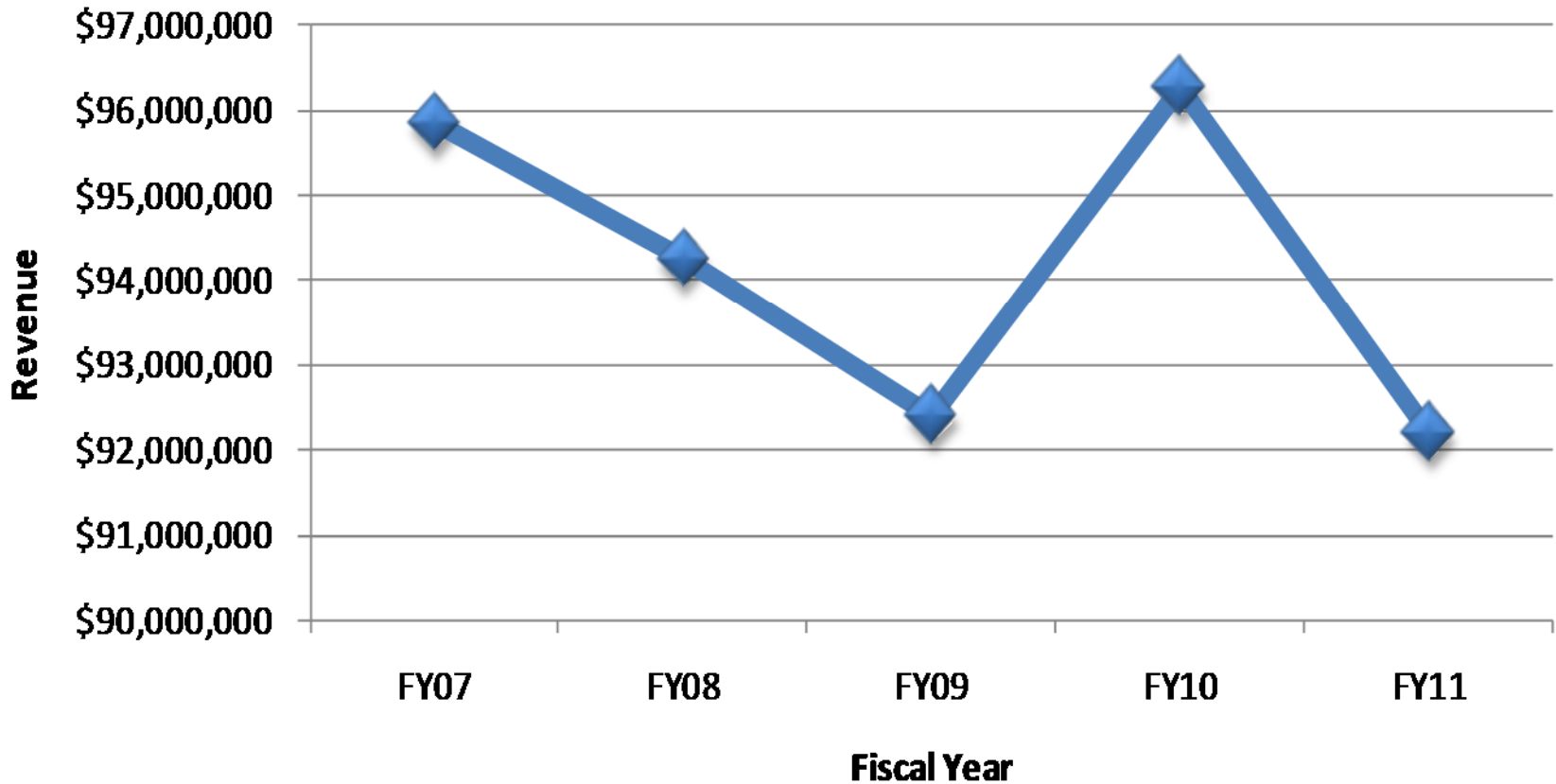


FY10 Adopted Budget Alachua County - General Fund \$128,200,063



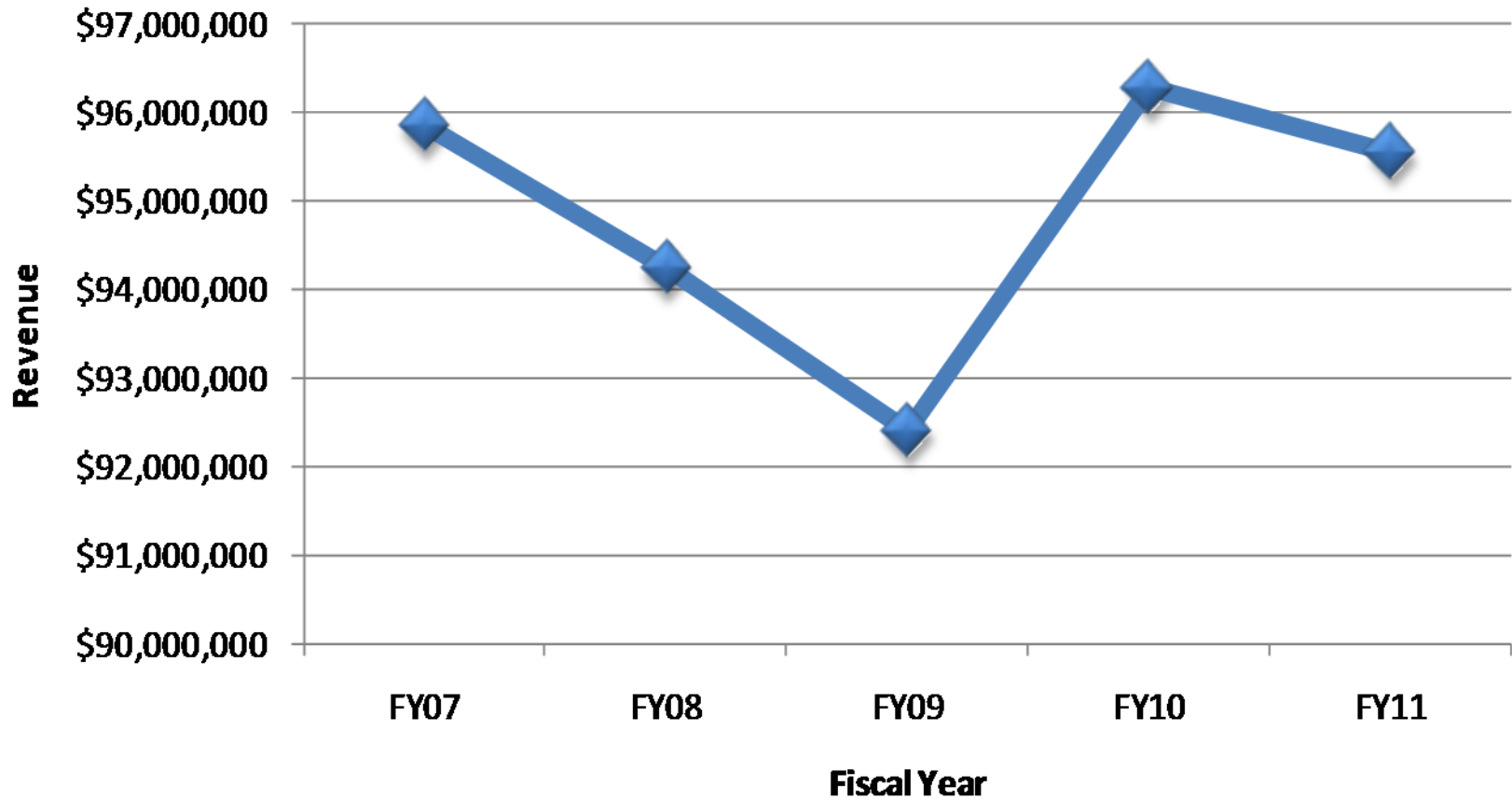


Property Tax Revenue - General Fund Current Millage Rate for FY11



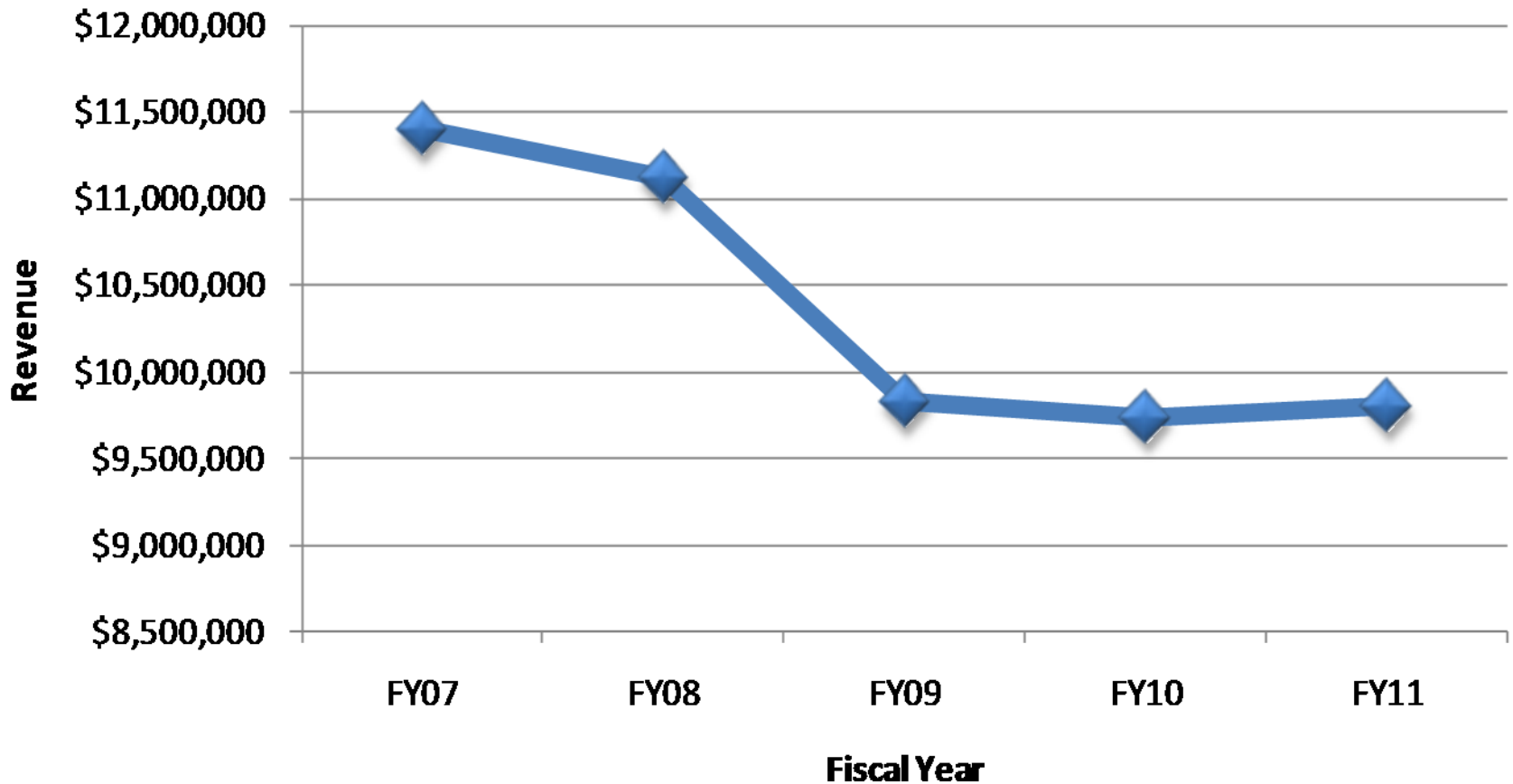


Property Tax Revenue - General Fund State Millage Rate for FY11



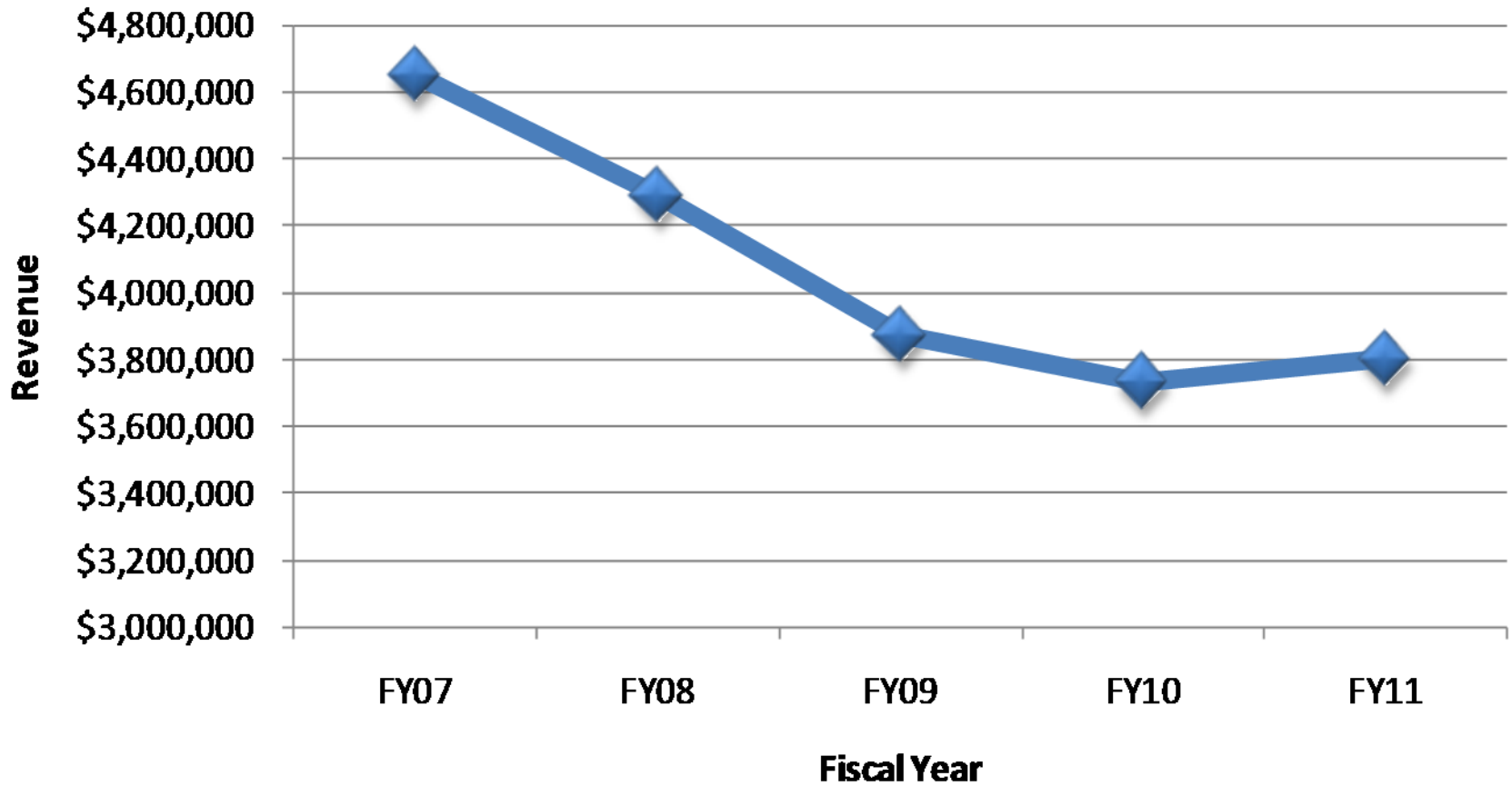


1/2 Cent Sales Tax Revenue - County Share



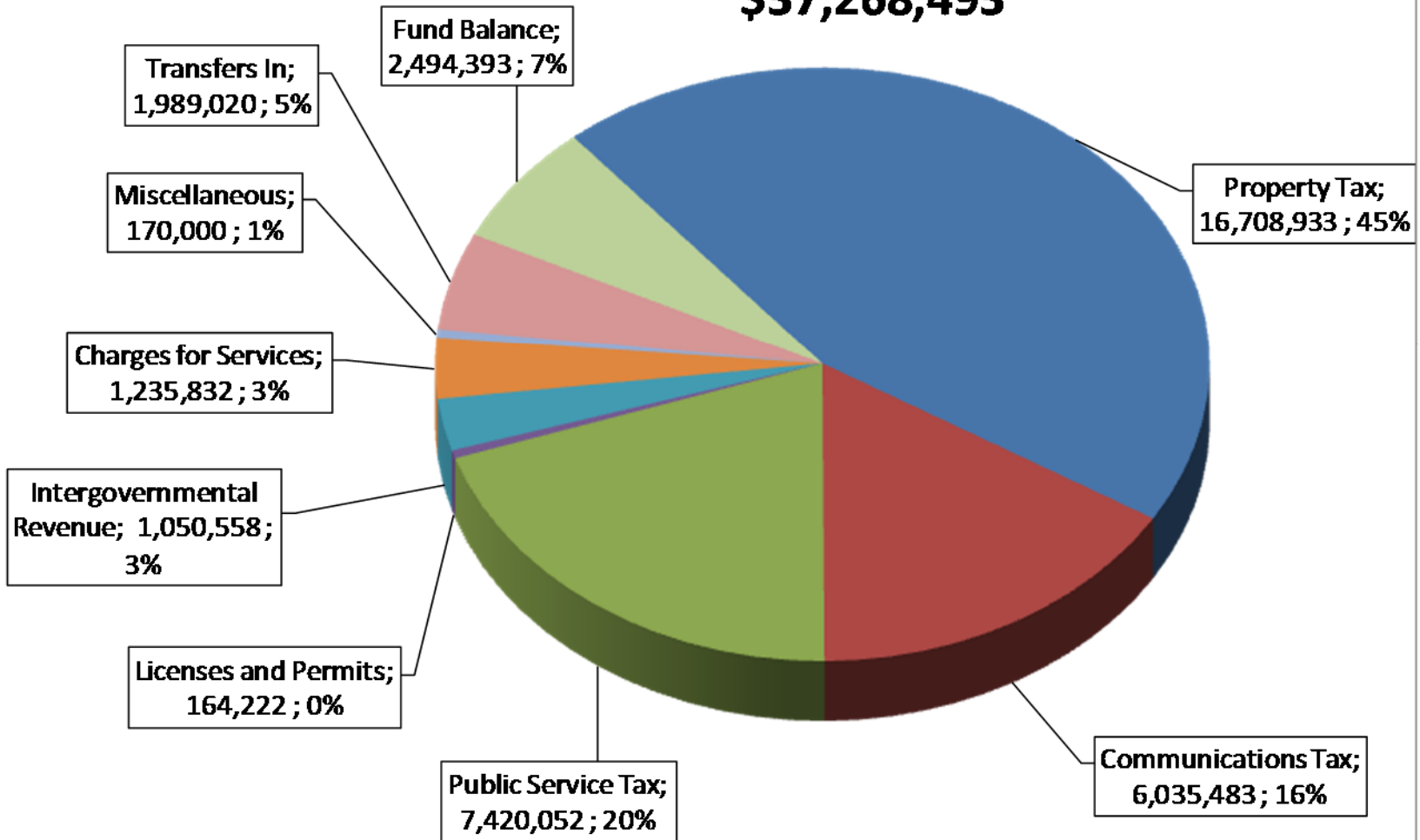


State Revenue Share - General Fund





FY10 Adopted Budget Alachua County - All MSTU's \$37,268,493





County Expenditure Overview



County Expenditure Overview

- Countywide services in General Fund
 - Constitutional Offices
 - Clerk of Court/Finance; Property Appraiser; Supervisor of Elections
 - Sheriff funding includes jail; portion of law enforcement; court security; Combined Communications Center



County Expenditure Overview

- Countywide services in General Fund
 - Constitutional Offices
 - Tax Collector is a “fee based” officer
 - County pays fees for collecting property taxes for County and School Board
 - Judicial Offices
 - Court related activities for Court Administration, State Attorney, Public Defender, Guardian Ad Litem; conflict resolution counsel

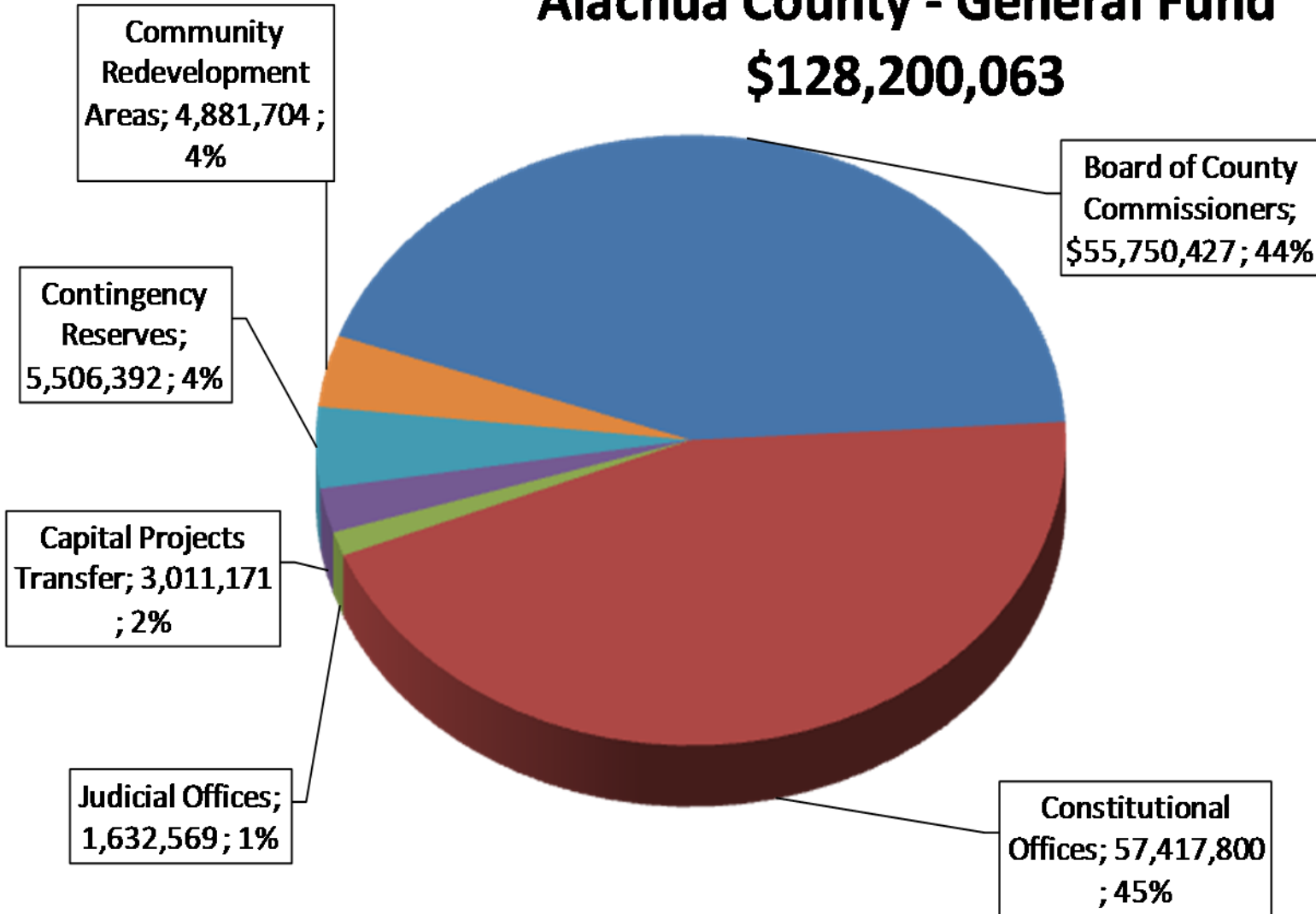


County Expenditure Overview

- Countywide services in General Fund
 - Board of County Commissioners
 - Jail alternative programs; trial related services; animal control; victim services; senior services; veteran services; emergency management; parks; general government
 - Specific unfunded State mandates include juvenile detention expenses, Medicaid expenses, medical examiner, arrestee/inmate medical care



FY10 Adopted Budget Alachua County - General Fund \$128,200,063





County Expenditure Overview

- FY11 General Fund Budget Adjustments
 - Beginning fund balance (2,000,000)
 - Property Tax Revenue * (3,500,000)
 - Inmate Medical Costs (1,000,000)
 - Total Adjustments (best case) (6,500,000)
 - Update property tax revenue
 - (worst case) (3,300,000)
 - Adjusted for worst case (9,800,000)

* Simple majority rate at -.50 growth

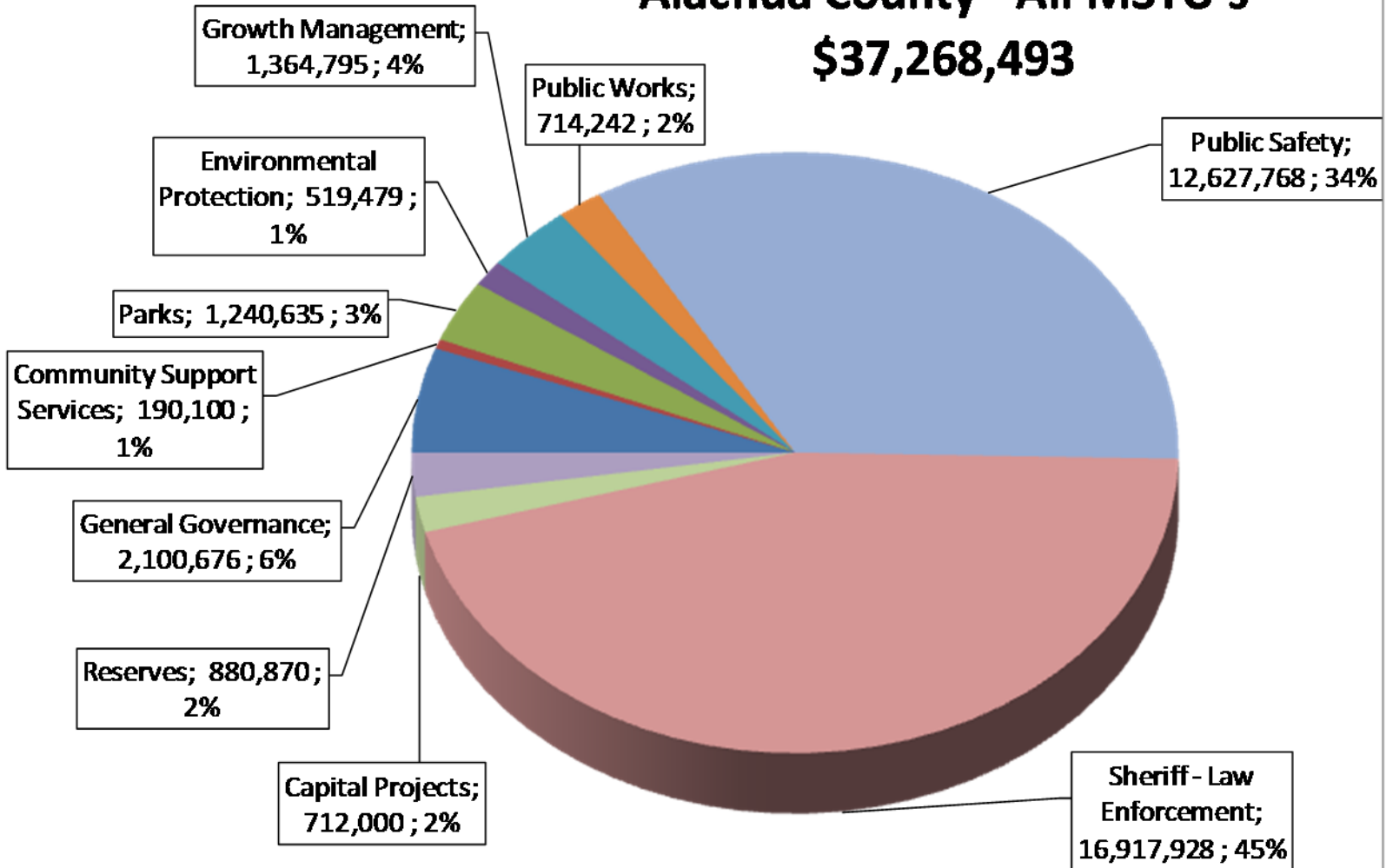


County Expenditure Overview

- Unincorporated area services
 - Law Enforcement and road patrol; fire protection; development review; parks; environmental protection
- Transportation operating and capital
- Solid waste management
- Tourist development



FY10 Adopted Budget Alachua County - All MSTU's \$37,268,493





County Expenditure Overview

- Capital Improvement Program (CIP)
 - Five year capital infrastructure planning
 - Projects include public facilities (general, court, correctional/detention, emergency, fire); transportation; parks and technology; land conservation
 - Funding from property, sales and gas taxes



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ACCESS March 2010

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