



FY12 and FY13 Budget Allocation

Alachua County

Office of Management and Budget

March 30, 2011



Message from the County Manager

The New Normal
"Live Within Our Means"
(or less...)



I am making

THE FUTURE

- 1964 GM advertisement

- 2008 GM advertisement



*If a man take not thought of what is
distant, he will find sorrow near at
hand*

- CONFUCIUS



FY12 and FY13 Budget Allocation

- This will be the 5th year in a row that we are facing budget reductions
- *What else can we say here...*



FY12 Budget Development Principles



FY12 and FY13 Budget Allocation

- FY12 Budget Development Principles - Governance
 - Maintain 5% reserve policy for major operating funds
 - Maintain General Fund budget allocation share with Constitutional Offices
 - Maintain current funding allocation for Law Enforcement between General Fund and MSTU

FY12 and FY13 Budget Allocation

- FY12 Budget Development Principles – Governance
 - One-time sources will be allocated toward reserves or one-time expenditures
 - Continue to present a two-year budget
 - Budget property tax revenue based on current millage rate (Tier 2) **and** simple majority millage rates (Tier 1)



FY12 and FY13 Budget Allocation



FY12 and FY13 Budget Allocation

- FY12 General Fund and MSTU Budgets
 - Taxable property values to be provided by the Property Appraiser in June
 - Revenue impacts directly related to millage rates set by the Board
 - Proposed rates in July
 - Adopted rates in September

FY12 Preliminary Millage Rate Options



	Current Millage Rate	Simple Majority Rate	Revenue Stabilization
<u>General Fund</u>			
Proposed Millage Rate	8.3763	8.7553	8.6094
Projected Revenue	93,068,010	97,279,030	95,657,954
FY11 Budgeted Revenue	95,657,802	95,657,802	95,657,802
Difference	(2,589,792)	1,621,228	152
<u>MSTU - Unincorporated</u>			
Proposed Millage Rate	0.4124	0.4455	0.4249
Projected Revenue	1,899,719	2,052,194	1,957,300
FY11 Budgeted Revenue	1,957,129	1,957,129	1,957,129
Difference	(57,410)	95,065	171
<u>MSTU - Law Enforcement</u>			
Proposed Millage Rate	1.6710	1.7490	1.7217
Projected Revenue	8,274,523	8,660,766	8,525,581
FY11 Budgeted Revenue	8,525,338	8,525,338	8,525,338
Difference	(250,815)	135,428	243
<u>MSTU - Fire Services</u>			
Proposed Millage Rate	1.3391	1.4023	1.3794
Projected Revenue	6,299,648	6,596,965	6,489,234
FY11 Budgeted Revenue	6,489,375	6,489,375	6,489,375
Difference	(189,727)	107,590	(141)

Note: Reflects changes in property tax revenue only

General Fund New Construction Valuation Assumption is \$100,000,000

MSTU New Construction Valuation Assumption is \$50,000,000



FY12 and FY13 Budget Allocation

Property Tax Revenue History General Fund

<u>Estimated Revenue</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
At Prior Year Millage Rate	90,550,000	91,925,729	93,068,010
At Adopted Millage Rate	<u>96,271,640</u>	<u>95,657,802</u>	<u>97,279,030</u>
Difference	<u>(5,721,640)</u>	<u>(3,732,073)</u>	<u>(4,211,020)</u>



FY12 and FY13 Budget Allocation

Property Tax Revenue History MSTU - Unincorporated

<u>Estimated Revenue</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
At Prior Year Millage Rate	1,890,000	1,957,129	1,899,719
At Adopted Millage Rate	<u>2,023,771</u>	<u>1,957,129</u>	<u>2,052,194</u>
Difference	<u>(133,771)</u>	<u>-</u>	<u>(152,475)</u>



FY12 and FY13 Budget Allocation

Property Tax Revenue History

MSTU - Law Enforcement

<u>Estimated Revenue</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
At Prior Year Millage Rate	8,030,000	8,291,670	8,274,523
At Adopted Millage Rate	<u>8,584,153</u>	<u>8,525,338</u>	<u>8,660,766</u>
Difference	<u>(554,153)</u>	<u>(233,668)</u>	<u>(386,243)</u>



FY12 and FY13 Budget Allocation

Property Tax Revenue History MSTU - Fire Services

<u>Estimated Revenue</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
At Prior Year Millage Rate	5,520,000	5,720,303	6,299,648
At Adopted Millage Rate	<u>5,912,104</u>	<u>6,489,375</u>	<u>6,596,965</u>
Difference	<u>(392,104)</u>	<u>(769,072)</u>	<u>(297,317)</u>



FY12 and FY13 Budget Allocation

- Board's FY12 budget principle directs the County Manager to submit the Tentative Budget on two millage rate options
 - Simple Majority Millage Rate
 - Current Millage Rate



FY12 and FY13 Budget Allocation

- General Fund property tax revenue at simple majority millage rate is \$1,600,000
 - Alachua County Sheriff's Office Request
 - \$3,000,000 for Jail Staffing
 - \$125,000 for IT Staffing
 - \$507,490 Restore FY11 budget reduction
 - \$400,000 Internet Crimes Against Children
 - \$76,000 Domestic Violence program
 - \$870,000 CCC Equipment Replacement
 - Jail HVAC and Roof Project \$650,000



FY12 and FY13 Budget Allocation

- General Fund property tax revenue at current millage rate is **-\$2,600,000**
 - Constitutional Office budget share at 44.99% is **-\$1,169,740** detailed on budget allocation handout
 - Board's budget share at 55.01% is **-\$1,430,260**
 - Includes mandated programs and Judicial Offices



FY12 and FY13 Budget Allocation

- Constitutional and Judicial Offices budget submission
 - Submit to Board of County Commissioners by close of business on June 1
 - Board voted to waive current financial policy for May 1 budget submission
 - Option to submit budget detail in GovMax



FY12 and FY13 Budget Allocation

- Board Departments submit 5% reduction over FY11 Adopted budget for General Fund and MSTU's
 - As detailed on budget allocation handout
 - Program or service level reductions
 - Positions discussed in .50 increments only
 - Submit budget reduction options clearly linked to the level of service matrix with performance indicators



FY12 and FY13 Budget Allocation

- Board Departments submit 5% reduction over FY11 Adopted budget for General Fund and MSTU's (continued)
 - Reduction focused on decreased or eliminated services
 - Local government can no longer provide these services that others in the community can take over



FY12 and FY13 Budget Allocation

The test of a first-rate intelligence is to hold two opposing ideas in mind at the same time and still retain the ability to function. One should...be able to see that things are hopeless yet be determined to make them otherwise.

F. Scott Fitzgerald



FY12 and FY13 Budget Allocation

Budget Development Information



FY12 and FY13 Budget Allocation

- FY12 Budget Development Calendar
 - Budget calendar is posted to the internet and provided as a handout
 - Monitor for updates to meeting dates and topics
 - Board departments will present program and service information to the Board linked to detail submitted in Level of Service Matrix



FY12 and FY13 Budget Allocation

- Board Department budget submission
 - Finalize submission of base budget in GovMax by close of business May 2
 - Submit 5% budget issue reductions in GovMax by close of business on June 1
 - General Fund and MSTU's
 - Budget detail items must be supported by "notes" section of GovMax
 - Speak in terms of service level reductions



FY12 and FY13 Budget Allocation

- Board Department budget submission
 - Personal services budgets will be adjusted by OMB based on Board direction following the Legislative session
 - FRS rates, health insurance and any other benefits will be included in final adjustment
 - Adjustments can be made to operating and capital outlay detail lines
 - Thoroughly verify accuracy of FY12 and FY13
 - Extend budget detail thru FY16 for planning purposes



FY12 and FY13 Budget Allocation

- Board Department budget submission
 - OMB Continuation budget adjustments for fuel, utilities, self-insurance, replacement funds and indirect costs will be made by OMB
 - Budget Issues must be entered into GovMax V4
 - All fields are required to be completed
 - Follow County Manager's direction on service level and program alignment with LOS matrix



FY12 and FY13 Budget Allocation

- Schedule of Fees and Charges for Services
 - Current adopted fee schedule is posted in the OMB section of the intranet
 - Fee changes will be limited to those fees evaluated by consultant
 - Unless supported by legislative requirements of approved by the County Manager
 - Forms to request changes are posted to OMB's intranet site



FY12 and FY13 Budget Allocation

- Schedule of Fees and Charges for Services
 - Any new or revised fees requested outside of the planned fee study must be accompanied by a brief narrative, supporting calculations and methodologies or legislative documentation
 - All requests to delete fees must be accompanied by a brief narrative



FY12 and FY13 Budget Allocation

- All Capital Improvement Program (CIP) projects for FY12 thru FY16 entered into GovMax no later than May 2nd
 - Appropriate Capital Project Manager will bring forward proposed CIP to Community Planning Group for approval by June 1
 - Base submission on FY12 Planned CIP budget projections



Performance Management Update

GovMax was opened on
January 5, 2011 for
Performance Management entry.



FY12 and FY13 Budget Allocation

- Department and Division Narratives
 - Update/edit
 - Mission Statement
 - Vision Statement (dept only)
 - Summary of Services Provided
 - Strategic Plan (dept only)
 - Executive Message (dept only)
 - Major Variances (division only)
 - Advisory Board(s) (division only)



FY12 and FY13 Budget Allocation

- Performance Measures - Update/edit
 - Enter FY11 Actual Data – Year to Date
 - Monthly or Quarterly
 - Enter/Update Targets
 - FY12 and beyond
 - Measure Narratives
 - Description and indicator source
 - Information specific to data validation



FY12 and FY13 Budget Allocation

- Performance management is open and will be available until June 10th
- Performance management will be re-opened after adoption of the FY12 Budget for year-end actual data and related performance narrative changes

A decorative graphic on the left side of the slide consists of a vertical black line intersecting a horizontal black line. To the left of the vertical line are three overlapping squares: a blue one at the top, a red one in the middle, and a yellow one at the bottom. The horizontal line extends across the width of the slide, starting from the vertical line and ending with a light gray gradient.

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March 30, 2011