



# FY14 Budget Message

County Manager Richard Drummond



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July 9, 2013

## INTRODUCTION

To the Honorable Alachua County Board of County Commissioners and the citizens of Alachua County:

It is my privilege to present the FY14 Tentative Budget and Budget Message. The FY14 Tentative Budget provides the actual recommended revenues and expenditures for the upcoming budget year beginning October 1, 2013 through September 30, 2014. The second year, the FY15 Planned Budget, represents estimates of continuation spending and the potential revenues to balance those expenditures.



We often hear voices in the community declare, “The County should live within its means”. I agree with that statement. And we do. And we always have. The County does this by producing a balanced budget as mandated by Florida law. Unlike the Federal government, Alachua County cannot run deficits. Our budgeted expenditures will not exceed our revenues. Our fiscal house is in good order. The FY14 Tentative Budget is a strong example of living within our means.

I am pleased to report that we are seeing positive economic indicators all around. According to the U.S Bureau of Labor Statistics, Florida’s unemployment rate, when adjusted for seasonal fluctuations, in May of 2012 was 8.6%. In May of 2013 it was down to 7.1%. Alachua County’s unemployment rate in May of 2012 was 6.7%. In May of 2013 it was down to 5.3% which was the second lowest of 23 metro areas statewide, second only to Crestview-Fort Walton Beach-Destin at 4.6%. According to the U.S. Department of Commerce, Bureau of Economic Analysis, Florida’s per capita personal income rose nearly 2% in 2012,

While many Florida counties are seeing their property values going up for the first time in many years, the Alachua County Property Appraiser reports that property values in Alachua County had a small decrease of about 0.6%. This is much better than last year’s 3.38% decrease and bodes well for FY15 property valuations. Alachua County is fortunate to have a strong economic foundation. The University of Florida, Santa Fe College, the healthcare industry, government employees, and a flourishing high tech sector bolster that foundation. Because of this foundation, Alachua County traditionally does not experience the highs and lows of some other Florida counties during periods of economic downturn or recovery. The combination of unemployment figures trending down, per capita personal going up, and an increasing spirit of innovation and public private cooperation, make me very optimistic about our future.

### ***Employee Raises***

As the leaders of Alachua County government, I believe that it is time for you to share this spirit of innovation and optimism with County employees. Without question, our employees are our most vital assets. Most have stuck with us during difficult times, trusting that we will eventually find a way to reward their service by factoring in wage increases during the annual

budgeting process. In preparing the FY14 budget I have asked department heads to make the significant reductions necessary to make an investment in the future of our workforce by giving them their first raise in 6 years. This is of particular importance as we are in the midst of a major generational change at all levels of the organization. If we are to succeed in attracting new talent and more importantly, keeping our existing talent, it is time to make this investment. Our employees are very aware that virtually every other government entity, both at the local and state level, is providing raises this year. Many have provided raises during the last six-years. Our staff is falling behind, and this has resulted in key staff members being targeted and recruited by other employers.

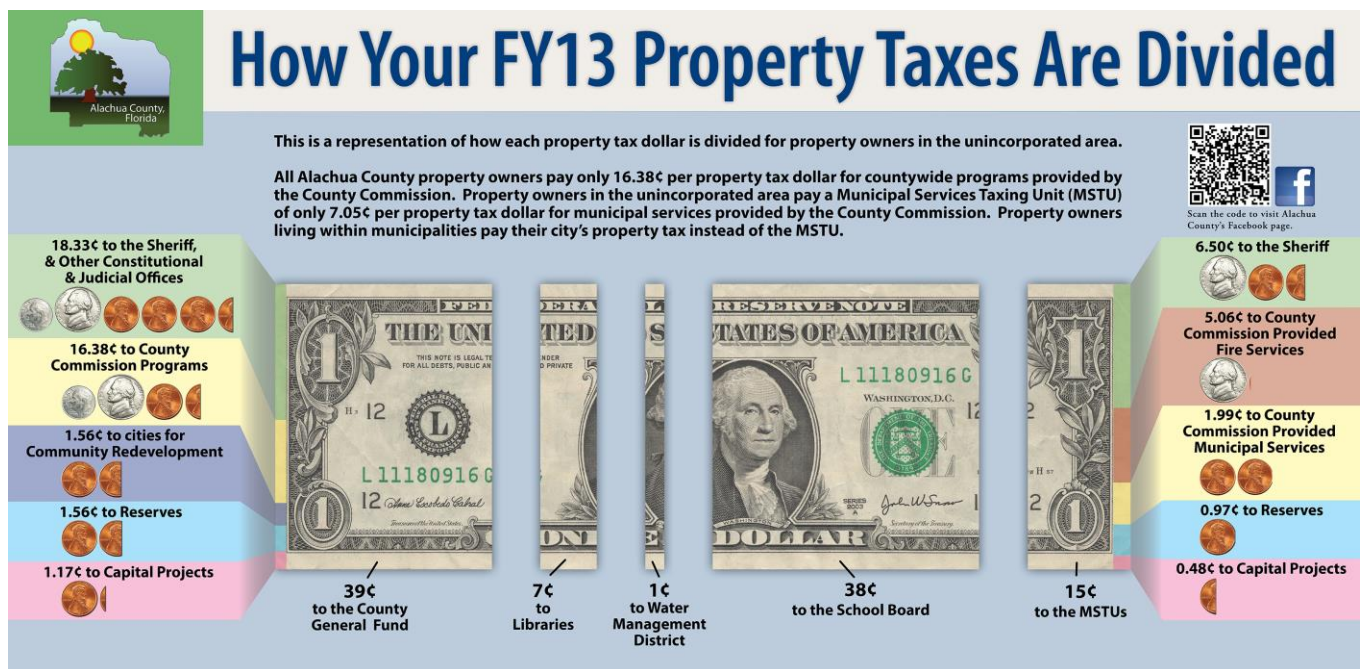
With this in mind, I approached the FY14 budget with 2 overriding objectives:

1. To provide County employees with a 3% raise
2. When making the reductions needed to accomplish this, to be certain that no currently filled positions are eliminated

The FY14 Tentative Budget provides the plan to accomplish these objectives and to address new mandated expenses and BoCC priority projects.

### ***How Property Taxes are Divided***

It is important to understand how property tax dollars are distributed among government agencies. The chart below shows that only 16.38 cents of a property owner’s FY13 tax dollar went to fund countywide programs. Property owners from unincorporated area pay an additional 7.05 cents to fund their County Commission provided services.



## Property Values and Millage Rates,

The latest figures from the Property Appraiser state that FY14 Alachua County taxable property values have decreased from \$11.3 billion to \$11.2 billion, or 0.67%.

### General Fund and MSTU Millage Rate Chart

<b>ALTERNATIVE FY14 MILLAGE RATES</b>				
Property Tax Revenue Only	General Fund	MSTU Unincorporated	MSTU Law Enforcement	MSTU Fire Services
<b>Property Value Growth</b>	<b>-0.67%</b>	<b>-0.56%</b>	<b>-0.91%</b>	<b>-0.55%</b>
<b>Current Millage</b>	<b>8.5956</b>	<b>0.4124</b>	<b>1.6710</b>	<b>1.3391</b>
Projected Revenue	91,461,012	1,830,582	8,090,530	6,073,757
FY13 Adopted Budget	92,057,664	1,839,401	8,157,817	6,102,099
Difference	(596,652)	(8,819)	(67,287)	(28,342)
<b>Revenue Stabilization</b>	<b>8.6517</b>	<b>0.4144</b>	<b>1.6849</b>	<b>1.3453</b>
Projected Revenue	92,057,941	1,839,460	8,157,830	6,101,878
FY13 Adopted Budget	92,057,664	1,839,401	8,157,817	6,102,099
Difference	277	59	13	(221)
<b>Continuation Budget</b>	<b>8.9355</b>	<b>0.4144</b>	<b>1.8088</b>	<b>1.3979</b>
Projected Revenue	95,077,700	1,839,460	8,757,817	6,340,456
FY13 Adopted Budget	92,057,664	1,839,401	8,157,817	6,102,099
Difference	3,020,036	59	600,000	238,357
<b>Simple Majority Cap</b>	<b>10.0000</b>	<b>0.5038</b>	<b>1.9574</b>	<b>1.5844</b>
Projected Revenue	106,404,454	2,236,293	9,477,202	7,186,364
FY13 Adopted Budget	92,057,664	1,839,401	8,157,817	6,102,099
Difference	14,346,790	396,892	1,319,385	1,084,265
<b>Rollback (up)</b>	<b>8.7637</b>	<b>0.4196</b>	<b>1.7070</b>	<b>1.3620</b>
Projected Revenue	93,249,671	1,862,542	8,264,833	6,177,624
FY13 Adopted Budget	92,057,664	1,839,401	8,157,817	6,102,099
Difference	1,192,007	23,141	107,016	75,525
<b>Super Majority Cap</b>	<b>10.0000</b>	<b>0.5542</b>	<b>2.1531</b>	<b>1.7428</b>
Projected Revenue	106,404,454	2,460,011	10,424,728	7,904,819
FY13 Adopted Budget	92,057,664	1,839,401	8,157,817	6,102,099
Difference	14,346,790	620,610	2,266,911	1,802,720

Change in State Per Capita Personal Income Growth estimated at 1.69%

Property Value Growth -0.67%

Total Net New Construction estimate \$103 million (General Fund)

Total Net New Construction estimate \$54 million (MSTU - General)

Total Net New Construction estimate \$61 million (MSTU - Law)

Total Net New Construction estimate \$54 million (MSTU - Fire)

## **GENERAL FUND**

The County General Fund totals \$133,071,404 and is based on the Continuation Millage Rate of 8.9355. The County Commission will be asked to set the tentative millage rate at their meeting on July 16, 2013. The General Fund provides resources for the majority of County departments and Constitutional Offices. A summary of the General Fund allocation is contained in the chart on page 6.

The FY14 General Fund Budget is the result of a sober assessment of the BoCC's priorities and the competing needs of all of the offices funded by the BoCC. It restores our reserves to 5% as required by BoCC policy. The increase in ad valorem revenue raises the funds necessary to pay for mandated items such as Medicaid costs, Florida Retirement System (FRS) increases and health insurance increases. It funds important priorities including the Sheriff's 11 new jail positions and an increase to the Community Agency Partnership Program (CAPP). An increase in the budgeted use of Fund Balance handles pressing capital needs like the Criminal Courthouse HVAC system, the Property Appraiser's needed computer equipment and the Rescue 9 facility. And while BoCC departments have made very significant and difficult reductions that will help pay for employee raises, this budget avoids draconian cuts that would drastically alter services to our citizens.

### ***BoCC Departments Reductions***

The FY14 Tentative Budget includes nearly \$2.7 million in budget reductions submitted by BoCC departments (See Appendix F). Reductions include a projected utilities savings of over \$646,388 due to our prudent investments in energy saving systems, particularly at the jail. There are enhancements that have been included in the budget specifically related to increases in jail maintenance. We are realizing a \$500,000 savings through overtime reductions and we are projecting that our Inmate Medical costs will go down by \$250,000. The FY14 Tentative Budget recommends the elimination of 6.5 BoCC positions, funded from the General Fund, for a savings of \$377,539. Other cuts include leased vehicle reductions, personal services and operating reductions, savings due to new directors being hired at base, maintenance reductions and many others.

### ***Municipal Services Taxing Units (MSTU's) & GAS TAX***

All of these funds will pay their appropriate share of the FRS increases, employee raises, health insurance adjustments, and reserves. The budget totals includes many revenue sources including ad valorem tax, state sales tax, fees, Communications Service Tax (CST) and Public Service Tax (PST) (See appendixes A,B,C,D,E) The overall CST and PST dollars are down as can be seen on the chart on page 6. In the past the BoCC has used a policy driven formula based on percentages to allocate revenues from the CST, PST and state sales tax. A change in this split can be seen by comparing the FY13 and FY14 numbers in the chart. The MSTU sections below reflect this split change in these percentages and the allocation of these revenues. It is my recommendation that the BoCC revise its financial policies in order to allow this change.

**PST, CST, Sales Tax Chart**

<b>PST/CST/Half Cent Sales Tax Comparison between FY13 &amp; FY14</b>						
	<b>FY13</b>	<b>General</b>	<b>Unincorporated</b>	<b>Law Enforcement</b>	<b>Fire Safety</b>	<b>Total</b>
<b>Public Service Tax</b>	Electric	\$ -	\$ 833,750	\$ 3,335,000	\$ 2,501,250	\$ 6,670,000
	Water	0	155,375	621,500	466,125	1,243,000
	Propane	0	81,000	324,000	243,000	648,000
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,070,125</b>	<b>\$ 4,280,500</b>	<b>\$ 3,210,375</b>	<b>\$ 8,561,000</b>
			12.50%	50.00%	37.50%	
<b>Communications</b>						
<b>Service Tax</b>	<b>\$ -</b>	<b>\$ 636,250</b>	<b>\$ 2,590,250</b>	<b>\$ 1,908,750</b>	<b>\$ 5,135,250</b>	
			12.39%	50.44%	37.17%	
<b>1/2 Cent Sales Tax</b>						
<b>Transfer</b>	<b>\$ 3,723,136</b>	<b>\$ 390,000</b>	<b>\$ 1,215,000</b>	<b>\$ 825,000</b>	<b>\$ 6,153,136</b>	
	60.51%	6.34%	19.75%	13.41%		
	<b>FY14</b>	<b>General</b>	<b>Unincorporated</b>	<b>Law Enforcement</b>	<b>Fire Safety</b>	<b>Total</b>
<b>Public Service Tax</b>	Electric	\$ -	\$ 1,182,000	\$ 2,955,000	\$ 1,773,000	\$ 5,910,000
	Water	0	\$ 222,610	556,524	333,915	1,113,049
	Propane	0	113,275	283,187	169,913	566,375
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,517,885</b>	<b>\$ 3,794,711</b>	<b>\$ 2,276,828</b>	<b>\$ 7,589,424</b>
			20.00%	50.00%	30.00%	
<b>Communications</b>						
<b>Service Tax</b>			<b>\$ 950,000</b>	<b>\$ 2,375,000</b>	<b>\$ 1,425,000</b>	<b>\$ 4,750,000</b>
			20.00%	50.00%	30.00%	
<b>1/2 Cent Sales Tax</b>						
<b>Transfer</b>	<b>\$ 4,261,247</b>	<b>\$ 573,629</b>	<b>\$ 983,365</b>	<b>\$ 737,524</b>	<b>\$ 6,555,765</b>	
	65.00%	8.75%	15.00%	11.25%		

**MSTU Unincorporated**

The FY14 Unincorporated MSTU total budget is \$6.8 million based on the Simple Majority millage rate cap of 0.5038. The CST and PST changes from FY13 to FY14 are as follows: PST from 21.5% to 20% and CST from 12.39% to 20%. As we discussed during last year's budget hearings the FY14 Tentative budget completes the transfer of the County's share of the RTS funding from the Gas Tax fund to the Unincorporated MSTU in the amount of \$836,000.

### ***MSTU Law Enforcement***

The Law Enforcement MSTU total budget is \$16.3 million based on the Simple Majority millage rate cap of 1.9574. Due to reduced revenues, FRS increases, health insurance increases, increases in operating expenses, and the FY13 fund balance deficit, the proposed tentative budget for the law enforcement portion of the Sheriff's budget is \$2.4 million less than her Certified Budget. Appendix C details several options to address this budget shortfall including increasing to the Super Majority millage rate cap and reducing the Law Enforcement MSTU reserves.

### ***MSTU Fire Protection***

The Fire Protection Services MSTU totals \$14 million and is based upon the millage rate of 1.3979 mills which is lower than the Simple Majority millage cap. This small increase makes up for the decreases in the PST and CST. The CST and PST changes from FY13 to FY14 are as follows: PST 37.5% to 30% and CST from 37.17% to 30%.

### ***Gas Tax***

The Gas Tax total budget is \$8,062,503. This marks a \$426,257 decrease from the FY13 Adopted Budget. Key changes include the RTS funding transfer to Unincorporated MSTU, replenishing the reserve funds, and an increase in the Vehicle Replacement Fund for Road & Bridge

Over the last three decades, the cost of providing transportation system services has outpaced revenues collected from gas taxes. This trend will continue. As cars continue to become more fuel-efficient and residents continue to choose alternative modes of transportation, the primary funding source for road repair and maintenance will continue to decline. With the continued reduction in revenues for this fund, expenditures have outpaced the revenues and fund balance reserves have been used to maintain a steady level of service. This year's budget is designed to stop using fund balance in this way.

## **CONCLUSION**

Let me take this opportunity to thank the County Commission for placing their faith and trust in me during my time working for Alachua County. It has been an honor to serve as the Growth Management Director, Assistant County Manager, and finally, Acting County Manager. It has been a privilege to serve the citizens of Alachua County.

I applaud and congratulate the Commission on its decision to call on my friend and colleague Betty Baker to take the reins. She will bring leadership, insight, continuity, a remarkable depth of experience, and an encyclopedic knowledge of local government to the task at hand.



I send my thanks and deep appreciation to the men and women with whom it has been my pleasure to serve. I am awed by the dedication, passion, and selfless devotion to public service that they demonstrate every day. We are so fortunate that there are still those with the desire to go into public service. For many years now they have risen to the occasion when circumstances have demanded. They have done more, taken on more, added many hats, and made sacrifices. I urge the Commission to apply the principles of sustainability to the cultivation, nurturing, and development of the workforce that make your policies, ideas and dreams, come alive.

Warmest Regards,

A handwritten signature in black ink, appearing to read "Richard Drummond". The signature is fluid and cursive, with a large initial "R" and "D".

Richard Drummond  
County Manager

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# APPENDICES

**Appendix A**  
**General Fund Millage Rate**

Alachua County Board of County Commissioners			
Office of Management and Budget			
General Fund Millage Rate Calculation			
Property Value	\$ 11,200,468,834		
<b>Millage</b>	<b>8.9355</b>		
<b>Revenues</b>		<b>Expenditures</b>	
Ad Valorem @95%	\$ 95,077,700	FY13 Adopted General Fund Budget	\$ 125,124,810
Sales Tax	\$ 4,266,247	Utility Savings	\$ (646,338)
State Shared	\$ 4,657,000	Inmate Medical Savings	\$ (250,000)
Indirect Cost	\$ 1,743,373	General Fund Reserve Replenishment (5%)	\$ 237,907
Public Safety	\$ 8,505,350	BoCC Florida Retirement System Mandate	\$ 516,552
Human Services	\$ 315,075	Constitutional Officer's Florida Retirement Mandate	\$ 1,048,604
Cultural and Recreation	\$ 432,000	Medicaid (State Mandate)	\$ 2,612,750
Transfer from COs	\$ 1,355,951	Jail Staff (11 positions)	\$ 707,979
Miscellaneous	\$ 929,682	BoCC 3% Pay Raise	\$ 718,543
Delinquent	\$ 70,000	Constitutional Officer's 3% Pay Raise	\$ 1,363,980
Interest	\$ 624,500	BoCC Health Insurance Adjustment	\$ 98,341
Beginning Fund Balance	\$ 15,094,526	Constitutional Officer's Health Insurance Adjustment	\$ 196,814
		CAPP Funding Increase to 1% of Operating Revenues	\$ 153,205
		Criminal Courthouse HVAC	\$ 489,000
		Rescue 9 (New Facility)	\$ 1,000,000
		Property Appraiser Computer Equipment	\$ 271,155
		Budget Issue Enhancements	\$ 882,062
		Budget Issue Reductions	\$ (1,810,716)
		To Balance to Revenues	\$ 356,756
	<b>\$ 133,071,404</b>		<b>\$ 133,071,404</b>

## Appendix B – MSTU Unincorporated Millage Rate

Alachua County Board of County Commissioners  
 Office of Management and Budget  
 MSTU Unincorporated Millage Rate Calculation

Property Value	\$ 4,672,475,228
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Millage	<b>0.5038</b>
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### Revenues

Ad Valorem @95%	\$ 2,236,293
Public Service Tax	\$ 1,517,885
Communications Service Tax	\$ 950,000
State Sales Tax	\$ 573,629
Grants from Local Units	\$ 1,016,500
Development Review Fees	\$ 183,860
Tax Collector Fees	\$ 28,420
Miscellaneous	\$ 29,890
Beginning Fund Balance	\$ 225,000

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\$ 6,761,477

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### Expenditures

FY13 Adopted MSTU Budget	\$ 5,865,028
Florida Retirement (State Mandate)	\$ 44,928
BoCC 3% Pay Raise	\$ 69,849
Health Insurance Adjustment	\$ 6,883
Reserve	\$ (69,097)
RTS Transfer from Gas Tax Fund	\$ 836,000
Miscellaneous	\$ 53,359
Reduced Fleet Expense	\$ (45,473)

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\$ 6,761,477

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Note: FY14 Tentative includes a distribution change in both the PST and CST resulting in an increased percentage share from 12.5% to 20%.

## Appendix C – MSTU Law Enforcement Millage Rate

Appendix C					
Alachua County Board of County Commissioners					
Office of Management and Budget					
MSTU Law Enforcement Millage Rate Calculation & Total LE Budget					
Property Value	\$5,096,557,596				
Millage	1.9574	Law Enforcement & CCC Budget			
<b>Revenues</b>		<b>Expenditures</b>	<b>FY13</b>	<b>FY14</b>	<b>Already In Budget</b>
Ad Valorem @95%	\$ 9,477,202	Adopted General Fund LE	\$ 14,555,484	\$ 14,385,821	
Public Service Tax	\$ 3,794,711	Adopted MSTU Law LE	\$ 14,449,630	\$ 15,597,824	
Communications Service	\$ 2,375,000	FRS Impact			\$ 639,486
State Sales Tax	\$ 983,365	Health Insurance Impact			\$ 91,079
Tax Collector Fees	\$ 75,000	Other Impacts			\$ (123,510)
Miscellaneous	\$ 150,975	Fuel & Contract Impact			\$ 233,730
Beginning Fund Balance	\$ (570,000)	Replace Servers & Adjust Car Account			\$ 137,745
		Capital Replenishment			\$ 200,000
Subtotal	\$ 16,286,253	Adopted General Fund CCC	\$ 1,735,616	\$ 1,765,177	
		Adopted MSTU Law CCC	\$ 1,865,142	\$ 1,975,566	
Non-LE Expenditures	\$ (1,159,352)	3% Pay Raises		\$ 1,363,564	
General Fund Transfers	\$ 17,514,562	Additional Expenditure Reductions		\$ (2,446,489)	
Total LE & CCC Revenues	\$ 32,641,463	Total LE & CCC Expenditures	\$ 32,605,872	\$ 32,641,463	
<b><u>Budget Shortfall Options to Fund the Alachua County Sheriff's Budget Shortage of (\$2,446,489) :</u></b>					
Option 1 - Up Millage rate from Simple Majority Millage of 1.9574 to Super Majority Millage of 2.1687 generating \$907,580 in revenue.					
Reduce the MSTU LE Reserves from 5% (County Financial Policy) to 2.5% for a savings of \$425,000.					
Do not fund the requested budget enhancements of \$371,475 for fuel, contract impacts, servers, and car accounts.					
Reduce restricted fund balance in the General Fund from 10% (County Financial Policy) to 9.5% for the remaining \$742,434.					
Option 2 - Reduce the MSTU LE budget by \$2,446,489.					

**Appendix D – MSTU Fire Millage Rate**

Alachua County Board of County Commissioners			
Office of Management and Budget			
MSTU Fire Protection Millage Rate Calculation			
Property Value	\$ 4,774,421,884		
<b>Millage</b>	<b>1.3979</b>		
<b>Revenues</b>		<b>Expenditures</b>	
Ad Valorem @95%	\$ 6,340,456	FY13 Adopted MSTU - Fire Services Budget	\$ 15,816,487
Public Service Tax	\$ 2,276,827	FRS (State Mandate)	\$ 227,926
Communications Service Tax	\$ 1,355,109	BoCC 3% Pay Raise	\$ 247,425
State Sales Tax	\$ 711,114	MSTU Reserve	\$ (925,858)
Public Safety Revenues	\$ 964,682	Health Insurance Adjustment	\$ 87,728
Tax Collector Fees	\$ 19,773	Reduce Transfer to Capital	\$ (433,860)
Miscellaneous	\$ 102,260	Reduce Operating Expenses	\$ (426,627)
Beginning Fund Balance	\$ 2,250,000	Reduce Agreement Expenses	\$ (423,000)
		Reduce Budgeted Overtime	\$ (150,000)
	\$ 14,020,221		\$ 14,020,221

Note: FY14 Tentative includes a distribution change in both the PST and CST resulting in a decreased percentage share from 37.5% to 30%.

## **Appendix E**

### **Gas Tax**

Alachua County Board of County Commissioners  
Office of Management and Budget  
Gas Tax Fund

#### **Revenues**

1-6 Cent Gas Tax	\$ 3,333,964
State Shared Revenue	\$ 60,000
Equipment Rental	\$ 190,000
Charges for Services	\$ 360,000
Transfer in - Debt Service	\$ 1,728,831
Transfer in - General Fund	\$ 1,083,000
Miscellaneous	\$ 405,384
Beginning Fund Balance	\$ 901,324

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\$ 8,062,503

#### **Expenditures**

FY13 Adopted Gas Tax Fund	\$ 8,488,760
FRS (State Mandate)	\$ 61,612
BoCC 3% Pay Raise	\$ 109,196
Health Insurance Adjustment	\$ (5,286)
Misc. Operating Expenses	\$ 53,665
Rapid Transit System	\$ (836,000)
Reduce \$ for Vehicle Replacement	\$ 118,665
Fuel Increase	\$ 49,230
Motor Vehicle	\$ 78,878)
Additional Reserves	\$ 101,539

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\$ 8,062,503



**Appendix F – Tier 1 General Fund Budget Adjustments**

<b>FY14 Tentative Budget - Budget Adjustments</b>		
<b>County Manager's Budget Message</b>		
<b><u>General Fund - Continuation Budget Millage Rate</u></b>		
	<b>FY13 Adopted Budget</b>	<b>\$ 125,124,810</b>
CMO	Replenish Reserves	\$ 237,907
CMO	BoCC Health Insurance Increase	\$ 98,341
CMO	Constitutional Officer's Health Insurance Increase	\$ 196,814
CMO	BoCC Florida Retirement System Mandate	\$ 516,552
CMO	Constitutional Officer's Florida Retirement System Mandate	\$ 1,048,604
CMO	Medicaid Increase	\$ 2,612,750
CMO	11 FTE - Jail Staff	\$ 707,979
CSS14004	Increase CAPP Funding to 1% of Operating Revenue	\$ 153,205
ASD14018	Criminal Courthouse HVAC	\$ 489,000
ASD14017	Design & Construction of Rescue Station 9	\$ 1,000,000
ASD14002	Tuition Reimbursement Program	\$ 5,000
ASD14003	Employee Recognition Program	\$ 3,000
ASD14005	Jail Maintenance & Repair	\$ 235,000
ASD14006	Automatic Transfer Switch - Civil Courthouse, UPS at CCC	\$ 89,000
ASD14007	Public Defender Leased Space	\$ 1,450
ASD14001	(2 FTE)(V) Eliminate Maint. Positions and Reduce Operating	\$ (158,256)
CAO14003	County Attorney Retirement Payout	\$ 71,363
CMO14001	Reduce Personal Services and Operating Expenses	\$ (105,019)
CMO14003	Elimination of Affordable Housing Impact Fee Assistance	\$ 25,000)
CMO14004	Constitutional Officers 3% Pay Raise	\$ 1,363,980
CMO14005	BoCC 3% Pay Raise	\$ 718,543

CMO14006	Utility Reduction	\$ (646,338)
CMO14007	Inmate Medical Reduction	\$ (250,000)
CMO14008	Salary Adjustment Due to Hiring New Directors at Base	\$ (103,604)
CSS14001	Reduce Operating Expenses	\$ (68,934)
CSS14002	CSS Respite Care	\$ 5,200
CSS14003	Crisis Center/Mental Health Services	\$ 10,000
CTS14001	Court Services Reorganization	\$ 125,550
CTS14002	Reduce Temporary Services	\$ (4,500)
CTS14003	Reduce Mental Health Work Group Funding	\$ (50,000)
CTS14004	(.50 FTE)(V) Eliminate Records Technician Position	\$ (14,333)
CTS14005	(1 FTE)(V) Eliminate Clinical Program Manager Position	\$ (72,741)
CTS14006	(1 FTE)(V) Eliminate Office Assistant Position	\$ (38,606)
CTS14007	Increase EM/GPS Revenue and Expense	\$ 38,000
CTS14008	Legal Aid Mandate	\$ 26,000
CTS14009	(1 FTE)(V) Eliminate Day Reporting Court Officer Position	\$ (47,603)
FRS14009	3 FTE - Critical Care and Non-Emergency Transfer Unit	\$ 272,499
	Project Revenue from Critical Care Transfer Unit Service	\$ (300,000)
OMBFRS1	Budget Reduction Leased Vehicle	\$ (150,000)
OMBFRS2	Overtime Pay Reduction	\$ (500,000)
ITS14001	Eliminate ITS Vehicle	\$ (22,084)
ITS14002	Salary Reduction of Sr. Programmer Analyst	\$ (20,000)
ITS14003	Elimination of Computer System Maintenance	\$ (30,000)
ITS14004	(1 FTE)(V) Eliminate Sr. Staff Assistant Position	\$ (46,000)
PAO14001	Property Appraiser Computer Equipment	\$ 271,155
PWD14001	Reduction of Fleet Expenses	\$ (54,036)
OMB	To Balance to Revenues	\$ 356,756
<b>Total General Fund Adjustments at Continuation Millage of 8.9335</b>		<b>\$ 133,071,404</b>

**Appendix F – Tier 1 MSTU & Gas Tax Budget Adjustments**

<b>FY14 Tentative Budget - Budget Adjustments</b>		
<b>County Manager's Budget Message</b>		
<b>General Fund at the Continuation Millage Rate</b>		
<b><u>Unincorporated MSTU - Simple Majority Cap</u></b>		
EPD14002	Consolidation of Parks & Recreation into EPD	\$ (5,673)
<b>Total Unincorporated MSTU Adjustment at Simple Majority Millage</b>		<b>\$ (5,673)</b>
<b><u>Law Enforcement MSTU - Simple Majority Cap</u></b>		
AS01403	MSTU Law Enforcement Budget Reduction	\$ (2,446,389)
<b>Total Law Enforcement MSTU Adjustments at Simple Majority Cap</b>		<b>\$ (2,446,389)</b>
<b><u>Fire Services MSTU - Continuation Millage</u></b>		
OMB14003	Fire Rescue Overtime Reduction	\$ (150,000)
<b>Total Fire Services MSTU - Continuation</b>		<b>\$ (150,000)</b>
<b><u>Gas Tax Fund</u></b>		
PWD14003	Reduction in Motor Vehicle Replacement Expenses	\$ (233,077)
CMO	Remove the Rapid Transit System Funding	\$ (836,000)
<b>Total Gas Tax Fund Adjustments</b>		<b>\$ (1,069,077)</b>

## Appendix G – Tier 2 General Fund Budget Adjustments

<b>FY14 Tentative Budget - Budget Adjustments</b>		
<b>County Manager's Budget Message</b>		
<b>General Fund - Current Millage Rate</b>		
CAO14001	(1 FTE)(F) Eliminate County Attorney Employee	\$ (68,009)
CSS14001	(.50 FTE)(F) Reduce CAPP Manager Position to Part-Time	\$ (34,732)
EPD14001	(1 FTE)(F) Eliminate Sr. Office Assistant & Funding Reallocations	\$ 43,379
FRS14017	(7 FTE)(F) Remove Rescue Unit	\$ (340,000)
FRS14015	(7 FTE)(F) Remove Rescue Unit	\$ (371,000)
GMD14001	(1 FTE)(F) Eliminate Planner	\$ (27,156)
GMD14002	(.50 FTE)(F) Reduce Position to Part-Time	\$ (29,512)
PWD14011	(1 FTE)(F) Eliminate Administrative Assistant	\$ (45,740)
CMO	Further Reductions Required to Maintain the Current Millage	\$ (2,749,918)
<b>Total Additional General Fund Reductions at Current Millage</b>		<b>\$ (3,622,688)</b>
<b>General Fund Budget Enhancements</b>		
ASD14001	Janitorial Services in County Buildings	\$ 197,300
ASD14004	1 FTE Energy Management Program	\$ 64,300
ASD14005	Jail Maintenance & Repair	\$ 371,000
ASD14008	HVAC Maintenance Services	\$ 62,351
ASD14009	Elevator Modernizations - State Attorney/Jail	\$ 47,802
ASD14010	Tax Collector - Grounds Maintenance & Janitorial Services	\$ 43,695
ASD14011	Utilities Impact Due to Biomass Plant	\$ 201,314
ASD14012	Hawthorne Fire Station Maintenance & Utilities	\$ 85,014
ASD14013	Life Safety	\$ 75,351
ASD14014	Needs Assessment for Data Center for Information Services	\$ 50,000
ASO14003	3 FTE's Sexual Predator Task Force	\$ 113,408
ASO14004	1 FTE Law Enforcement - Digital Forensic Analyst	\$ 41,372
ASO14004A	1 FTE Anti-Gang	\$ 35,915
ASO14005	Fuel & Contract Increase	\$ 337,090
ASO14006	Replace Servers & Adjust Car Account	\$ 168,623
ASO14007	Other Impacts to Sheriff's Budget	\$ 233,688
ASO14010	1 FTE Jail Diversion Specialist	\$ 55,402
ASO14011	1 FTE Jail Release Coordinator	\$ 48,890
FRS14001	7 FTE Rescue Unit - Rescue 29 High Springs	\$ 788,088
FRS14002	Establish a Reserve for Fire Rescue CIP	\$ 500,000
FRS14003	Conversion of Lieutenants to Station Captains (15.0)	\$ 75,000
FRS14004	Rescue Lieutenant Pay Parity per Master Plan Recommendation	\$ 400,000
FRS14006	8 FTE - Convert Unscheduled Overtime Funds to Staffing Firefighter Positions	\$ 106,202
FRS14007	Station Generators	\$ 161,000
FRS14008	Pages System Replacement	\$ 352,350
FRS14009	3 FTE - Critical Care and Non-Emergency Transfer Unit (Ambulance)	\$ 280,000
FRS14010	Annual Comprehensive Firefighter Physicals	\$ 37,000
FRS14011	Collection Fee - F&A Accounting Change	\$ 23,000
FRS14013	1 FTE for Information Manager - Data Analyst	\$ 30,000
<b>Total General Fund Budget Enhancements</b>		<b>\$ 4,985,155</b>

## Appendix H – Tier 2 MSTU & Gas Tax Budget Adjustments

<b>FY14 Tentative Budget - Budget Adjustments</b>		
<b>County Manager's Budget Message</b>		
<b><u>Unincorporated MSTU - Current Millage Rate</u></b>		
EPD14001	(1 FTE)(F) Sr. Office Assistant	\$ (17,568)
GMD14002	(.50 FTE)(F) Reduce Planner Position to Part-Time	\$ (41,844)
GMD14005	Reduce Operating Expenses	\$ (13,293)
PWD14011	(1 FTE)(F) Eliminate Administrative Assistant	\$ (35,141)
PWD14002	Reduce Fleet Expenses	\$ (45,473)
EPD14002	Consolidation of Parks & Recreation into EPD	\$ (5,673)
<b>Total Unincorporated MSTU Adjustment at Current Millage</b>		<b><u>\$ (158,992)</u></b>
<b><u>Law Enforcement MSTU - Budget Enhancements</u></b>		
ASO14003	3 FTE Sexual Predator Task Force	\$ 113,408
ASO14004	1 FTE Law Enforcement - Digital Forensic Analyst	\$ 41,370
ASO14004A	1 FTE Anti - Gang Position	\$ 35,914
<b>Total Law Enforcement MSTU Adjustments at Current Millage</b>		<b><u>\$ 190,692</u></b>
<b><u>Fire Services MSTU Current Millage</u></b>		
FRS14016	Reduce Various Expenses	\$ (423,000)
FRS14017	(7 FTE)(F) Remove Rescue Unit	\$ (400,000)
FRS14001	1 FTE Information Manager - Data Analyst	\$ 30,240
FRS14003	7 FTE's Resuce Unit - Rescue 29 High Springs	\$ 12,600
FRS14005	Conversion of Lieutenants to Station Captains (15.0)	\$ 75,000
FRS14006	4 FTE's Rural Fire Station Staffing	\$ 238,402
FRS14007	Convert Unscheduled Overtime Funds to Staffing Positions	\$ 120,602
FRS14008	Fire and Rescue Station Emergency Generators	\$ 161,000
FRS14010	Fire Station Emergency Paging System	\$ 352,250
FRS14013	Annual Comprehensive Firefighter Physicals	\$ 37,000
<b>Total Fire Services MSTU Adjustments at Current Millage</b>		<b><u>\$ 996,854</u></b>
<b><u>Gas Tax Fund</u></b>		
PWD14012	(2 FTE's)(V) Autocad Tech and Parks Maintenance Worker	\$ (70,134)
<b>Total Gas Tax Fund Adjustments</b>		<b><u>\$ (70,134)</u></b>