



# FY12 Budget Development

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Alachua County  
Board of County Commissioners  
March 29, 2011



# FY12 Budget Development

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## Environmental Scan



# FY12 Budget Development

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## Budget Meeting Calendar Review



# FY12 Budget Development Calendar Review

- FY12 Budget Development Calendar
  - Budget development calendar has been approved and posted to the internet
  - Special Board meetings March thru June
    - Next budget meeting is April 5 at 10:00 am to discuss Public Safety Department Programs. The afternoon session will cover Community Support Services Department including CAPP and Health Department



# FY12 Budget Development Calendar Review

- FY12 Budget Development Calendar
  - Tentative Budget presentation scheduled for July 7
    - Set proposed millage rates at regular Board meeting on July 12
  - Special Board meetings August and September
  - Public Hearings (TRIM) in September on regular Board meeting dates
    - September 13 and 27 will also adopt policies, CIP and Fee Schedule



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2011 State Legislative Session



# FY12 Budget Development Legislative Session

- State Revenue and Expenditure Caps  
(TABOR like)
  - Senate passed a version last week; House version is still moving thru committees
  - If passed by legislature, will go to the voters for approval
  - Current legislation does not include specific language to directly impact county government



# FY12 Budget Development Legislative Session

## ■ Pension Reform Plan

- Proposed to impact State and County governments thru Florida Retirement System (FRS); also proposed to impact municipal retirement plans
- Senate and House have very different bills working thru committees
  - Both have employee contribution rates
- Employer contribution rates are proposed to increase



# FY12 Budget Development Legislative Session

## ■ Pension Reform Plan

- If legislative changes result in reduced costs to local government employers, savings could be used to fund other operating expenses or could reduce resources needed
- Most proposals increase retirement age and reduce payments to retirees



# FY12 Budget Development Legislative Session

- Non-Homestead Assessment Cap
  - House proposes reducing property value assessment cap from 10% to 3%
  - Additional exemption for first-time home buyers.
  - Still working thru various committees



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## Fiscal Outlook for Alachua County

# ALTERNATIVE FY12 MILLAGE RATES

(decrease in taxable property values of 3%)



<b>Property Tax Revenue Only</b>	<b>General Fund</b>	<b>MSTU General</b>	<b>MSTU Law Enforcement</b>	<b>MSTU Fire Services</b>
<b>Property Value Growth</b>	-3%	-3%	-3%	-3%
<b>Current Millage</b>	8.3763	0.4124	1.6710	1.3391
Projected Revenue	93,068,010	1,899,719	8,274,523	6,299,648
FY11 Adopted Budget	95,657,802	1,957,129	8,525,338	6,489,375
Difference	(2,589,792)	(57,410)	(250,815)	(189,727)
<b>Revenue Stabilization</b>	8.6094	0.4249	1.7217	1.3794
Projected Revenue	95,657,954	1,957,300	8,525,581	6,489,234
FY11 Adopted Budget	95,657,802	1,957,129	8,525,338	6,489,375
Difference	152	171	243	(141)
<b>Simple Majority Cap</b>	8.7553	0.4455	1.7490	1.4023
Projected Revenue	97,279,030	2,052,194	8,660,766	6,596,965
FY11 Adopted Budget	95,657,802	1,957,129	8,525,338	6,489,375
Difference	1,621,228	95,065	135,428	107,590
<b>Rollback (up)</b>	8.7074	0.4431	1.7394	1.3946
Projected Revenue	96,746,819	2,041,139	8,613,229	6,560,742
FY11 Adopted Budget	95,657,802	1,957,129	8,525,338	6,489,375
Difference	1,089,017	84,010	87,891	71,367
<b>Super Majority Cap</b>	9.6308	0.4901	1.9239	1.5425
Projected Revenue	107,006,600	2,257,644	9,526,843	7,256,521
FY11 Adopted Budget	95,657,802	1,957,129	8,525,338	6,489,375
Difference	11,348,798	300,515	1,001,505	767,146

Note: Reflects changes in property tax revenue only

Simple majority = new construction value + change in PCPI

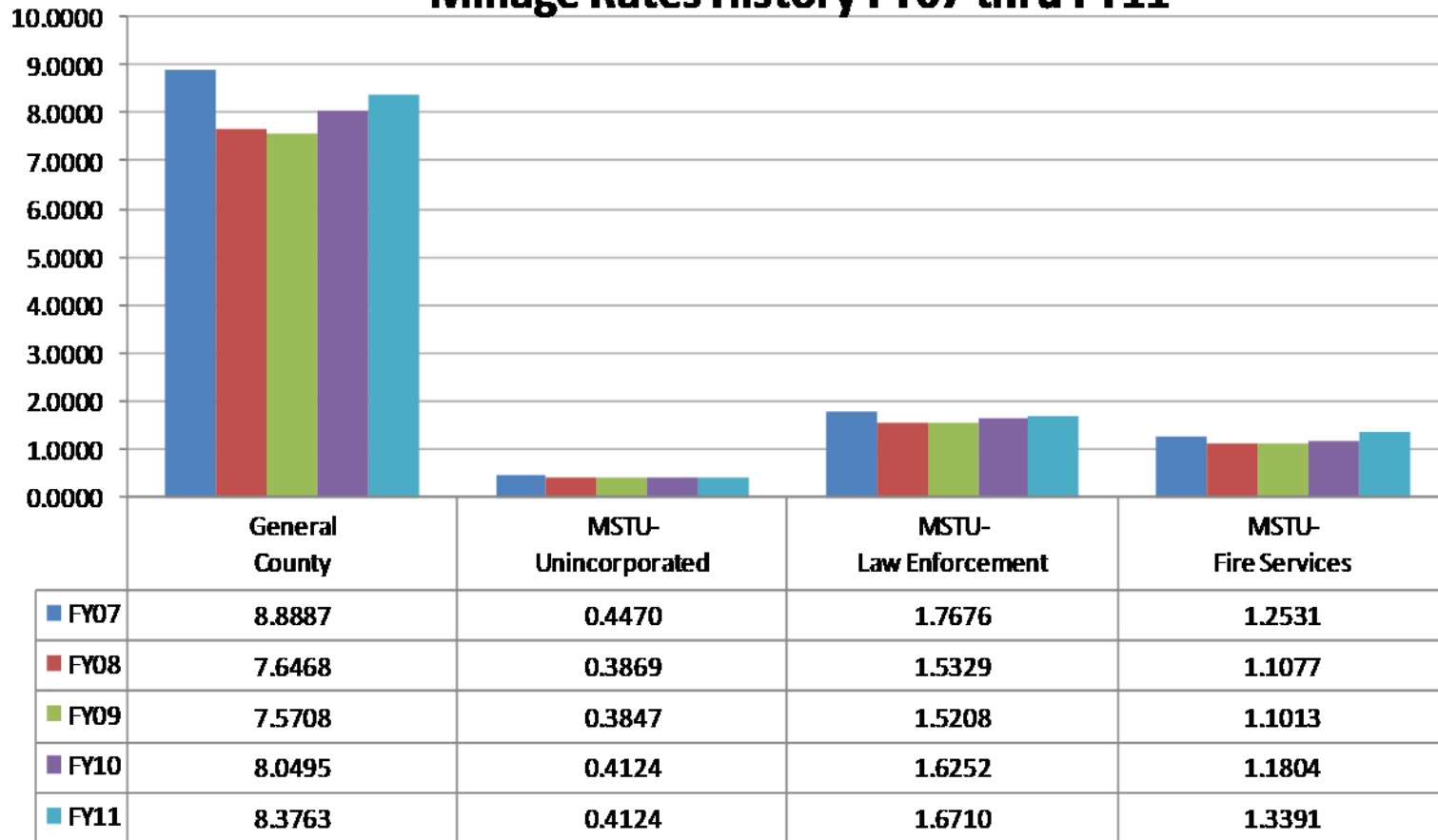
Rollback (up) = millage need for same amount of revenue as prior year

Super Majority = 10% over simple majority

Total new construction value estimate of \$100,000,000 (General Fund only)  
 Total new construction value estimate of \$50,000,000 (all MSTU's)  
 Change in State per capita personal income growth is .55%



## Alachua County Government Millage Rates History FY07 thru FY11





# FY12 Budget Development Fiscal Outlook

## 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 Budget Development Fiscal Outlook

## 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 Budget Development Fiscal Outlook

## 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 Budget Development Fiscal Outlook

## 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 Budget Development

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## Budget Development Principles



# FY12 Budget Development Budget Principles

- FY11 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 Budget Development Budget Principles

- FY11 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 and simple majority millage rates



# FY12 Budget Development

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Discussion, Comments, Questions



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## Jail Capital Projects



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Department of Public Safety  
Fire Services MSTU



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Alachua County Sheriff's Office



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Discussion, Comments, Questions