

**CHILDREN'S TRUST OF ALACHUA COUNTY
PUBLIC HEARING SCRIPT**

SEPTEMBER 9, 2019

FIRST PUBLIC HEARING 5:01 PM

FISCAL YEAR 2019-20 MILLAGES AND BUDGETS

I. Introduction to Public Hearing on Children's Trust of Alachua County Fiscal Year 2019-20 Tentative Budget

INTERIM CHAIR:

The Children's Trust of Alachua County convenes the Public Hearing on Fiscal Year 2019-20 Proposed Millage Rates and Tentative Budget as required by Florida Statutes, Chapters 125 and 200 and as advertised in the Truth-in-Millage (TRIM) Notices.

This evening we will take a number of actions related to the adoption of proposed millage rate and tentative budget. The Final Public Hearing on these matters will be held on Monday, September 16, 2019 at 5:01 p.m. in this same location, the Thomas Coward Auditorium at the Alachua County Public Health Department.

I urge you, if you have not already done so, to get a copy of the agenda so you may easily follow the proceedings this evening. Citizen comments will be taken following the overview of the tentative budget by Tommy Crosby, the Assistant County Manager for Budget & Fiscal Services of Alachua County. The Interim Attorney will now present an overview of the Truth-In-Millage Legislation followed by the Assistant County Manager's explanation of the proposed rate.

II. Fiscal Year 2019-20 Proposed Millage Rate and Tentative Budget

A. Overview of Truth-in-Millage Legislation

INTERIM ATTORNEY:

In 1980, the Florida Legislature adopted what is known as the Truth-in-Millage Legislation or TRIM, as it's called. The goal of the legislation was to ensure that taxpayers were advised of the public hearings at which the local taxing authorities' budgets and millage rates were to be considered and adopted. Each year, the Property Appraiser completes an assessment of the value of all property and certifies to each taxing authority the taxable value of the property within its jurisdiction. Each taxing authority then notifies the Property Appraiser of its proposed millage rate, its rolled back rate and the date, time, and place of the public hearing to consider the proposed millage rate and the tentative budget. Once the Property Appraiser receives the information, he sends a notice by first class mail to every taxpayer on the assessment role. The notice contains the information from the taxing authorities as to the proposed millage rate and the time and place of the public hearing. The notice sent to taxpayers is called the TRIM notice. The TRIM notice lists what the taxes were for the prior year, what the taxes will be if the proposed budget changes are made, and what the taxes will be if no budget changes are made. The purpose of the TRIM notice is to provide taxpayers with sufficient basic information to enable them to participate in the public hearing process.

B. Explanation of the Children's Trust of Alachua County's Proposed and Rolled Back Millage Rates

Assistant County Manager for Budget & Fiscal Services:

One of the requirements of the Truth-in-Millage Legislation is to provide information about why proposed millage rates differ from the rolled back millage rates. The

proposed millage for the Children's Trust of Alachua County is 0 . 5 0 0 0 mills. Since is the first year of the Children's Trust, there is no rolled-back rate calculation. Rolled back millage rate is defined as "the millage rate, which, exclusive of new construction, additions to structure, deletions, and property added due to geographic boundary changes, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year."

The TRIM process requires that a notice of "tax increase" be advertised when the current year proposed aggregate millage rate exceeds the calculated aggregate rolled back millage rate. The aggregate rolled back millage rate is calculated by dividing the prior year estimated property tax revenue by the current year taxable property value, multiplied by 1,000. The current year taxable value does not include new construction. For the 2019 tax year, there is no rolled-back rate calculation. However, since there was no millage levied for the 2018 tax year, a notice of tax increase will be advertised.

C. Overview of Fiscal Year 2019-20 Tentative Budget and of Adjustments made to that Budget

Assistant County Manager for Budget & Fiscal Services:

Mister Chair the total Children's Trust Tentative Budget for fiscal year 2019-20 is \$6,876,820 which is a net increase of \$74,226 compared to the Proposed Budget approved on June 17, 2019. The details of the changes are reflected in the FY20 Tentative Budget included in your agenda packet. A summary of these changes is included in your agenda package as a separate attachment. The adjustments are attributed to the change in Certified Taxable Value from the Property Appraiser.

Mister Chair this concludes my comments on the changes that were made to the tentative budget. I would be happy to answer any questions about the budget at this time.

III. Citizens Comments on Fiscal Year 2019-20 Proposed Millage Rates and Tentative Budget

INTERIM CHAIR:

I would now like to invite citizens to comment on the fiscal year 2019-20 proposed millage rates and tentative budget. Please come forward to either podium if you wish to address the Board. We do request each speaker try to limit his or her comments to 5 minutes. The hearing will continue until everyone who wishes to address the Board has had an opportunity to speak.

Citizen Comments allowed at this time.

INTERIM CHAIR (following all citizen comments):

I will now close the public comment section of this public hearing.

IV. Board's Action on FY 2019-20 Proposed Millage Rates and Tentative Budget

A. Adjustments by Motion to the Fiscal Year 2019-20 Tentative Alachua County Budget

Assistant County Manager for Budget & Fiscal Services:

Mister Chair, the budget document before you, the "FY20 Tentative Budget", includes the changes that were described earlier. Any additional adjustments to this budget can be made by motion at this time.

Children's Trust:

Adjustments adopted by motion (if any adjustments are entertained).

B. Adoption of Resolution Establishing Fiscal Year 2019-20 Proposed Children's Trust Millage Rates

INTERIM CHAIR:

Florida Statutes require the name of the taxing authority, the millage rate to be levied, the rolled-back rate and the percentage change over rolled-back rate be publicly announced. Accordingly, the Children's Trust of Alachua County has determined that a proposed millage rate of 0.5000 mills is necessary to fund the Tentative Children's Trust of Alachua County Budget. Since this is the first year of existence of the taxing authority, no rolled-back rate calculation is required.

Board:

Move Adoption of Resolution 19-04 Establishing FY20 Proposed Children's Trust of Alachua County Millage Rates

C. Adoption of Resolution Adopting Changed Revenue Estimates and the Fiscal Year 2019-20 Tentative General County Budget

Children's Trust:

Move Adoption of Resolution 19-05 Adopting Changed Revenue Estimates and the FY20 Tentative Children's Trust of Alachua County Budget

V. Conclusion of Public Hearing

INTERIM CHAIR:

This concludes the Tentative Budget Hearing.