

# FY19 TENTATIVE BUDGET



**PUBLIC HEARING  
SEPTEMBER 11, 2018**

## FY19 Tentative Budget

- Budget Workshops ended on 7/17/18
- First Public Hearing
  - Formal Board action required by Florida State Statutes 200.065
    - Required to adopt a Tentative Budget
    - Resolutions for each taxing authority's millage and each corresponding budget, as well as for the other County funds that do not have millage
    - Resolutions are based upon the budgets tentatively approved during the budget workshops
  - First substantive issue to be discussed shall be the percentage increase in millage over the rolled-back rate, and the specific purposes for which ad valorem revenues are being increased
    - Rolled-back rate may be higher; therefore, the proposed millage may be a decrease in millage over the rolled-back rate

## FY19 Tentative Millage Rates

All millage rates are within the maximum allowable in the Florida State Statutes

Taxing Authority	Maximum Millage Rate	FY19 Tentative Millage Rate
BOCC County Wide	6.5971	6.5971
Fire Rescue MSTU	3.5696	2.6319
Unincorporated MSTU (Roads and Stormwater)	0.6533	0.5679
Parks/Recreation	0.2015	0.1615
District 1 MSTU	0.3499	0.0755
District 3 MSTU	0.0880	0.0663
District 5 MSTU	0.0654	0.0625
Special District A-61 (Hutchinson Island MSTU)	0.2764	0.2302

## Ad Valorem Impacts

- Total Ad Valorem Impact - \$18.9M
- Percent of Increase Allocated by Category

Capital	27%
FY18 Obligations	26%
Operating	15%
Constitutional Officers	17%
State Mandate	15%

## Capital Improvement Plan (CIP) Ad Valorem Impacts

### Deferred Maintenance:

Countywide Fire Panel Replacement	\$350K
Countywide Roof Replacement	\$480K
Generator FARB	\$350K
Countywide Security FARB	\$250K
Parking Lot/Roadway Repairs	\$324K
Holt Correctional Security Fencing	\$400K
Holt Correctional Gas Water Heaters	\$190K
Community Center/Parks Building Enhancement	\$535K
Parks Paving Program	\$304K

## CIP Ad Valorem Impacts (cont.)

### Projects Anticipating Debt Service

Fire Stations #14, #18 and #33	
Fire Rescue Training Facilities	
Field Operations Building	
Generators: Courthouse, Holt Correctional	
K-9 Facility	
Holt Correctional Pod Renovations	
Sheriff Purchasing Warehouse	
Fire Rescue Vehicle/Equipment Replacement	
Total Anticipated Debt Repayment	\$1.8M

*Total CIP Request including Debt - \$4.5M*

## Ad Valorem Impacts

Obligations Approved in FY18	
Trane Lease Purchase – Jail Project	\$1.1M
Lake Point Settlement Agreement	\$1.4M
Operational Increases:	
Additional FTEs for Development Review	\$375K
<b>Total Obligations</b>	<b>\$2.9M</b>

## Ad Valorem Impacts (cont.)

State Mandate of Contractual Obligations to Meet Level of Service	
Replenish a Portion of Restricted Reserves	\$2.0M
Pre-trial Program	\$248K
Constitutional Officers (includes \$600K for SROs)	\$3.3M
Various Departmental request	\$2.5M
Golf Course Subsidy	\$172K
Sailfish Splash Waterpark Subsidy	\$101K
<b>Total Requested Increases</b>	<b>\$8.2M</b>



## Ad Valorem Impacts (cont.)

State Mandate/Contractual Obligations	
IAFF Union Contract Adjustments	\$220K
E-911 Program and Medicaid	\$121K
Prisoner Medical and Stop Loss Insurance	\$481K
Humane Society Contract Medication Requirement	\$50K
County CRA	\$552K
City of Stuart CRA	\$149K
FPL Tangible Personal Property	\$400K
Court Facilities	\$296K
Florida Retirement System(FRS) Unfunded Mandate	\$550K
<b>Total Obligations</b>	<b>\$2.8M</b>

## FY19 Tentative Budget (cont.)

- The total budget reflects an increase of \$3.1M over the FY18 adopted budget
- **Increases/Decreases includes:**
  - Ad Valorem increases (\$18.9M) (detailed on previous slides)
  - Various reductions from prior year mainly capital projects and reserves:
    - Utilities Department projects decreased (\$11.2M). Projects include:
      - Golden Gate Septic to Sewer Special Assessment(\$9M), Raw Water Main project deferred to FY22 (\$2.5M)
    - General Fund Reserves decreased (\$4.3M)

## **Rolled-back Rate**

### **Definition:**

Rate that would generate prior year tax revenues (ad valorem) less allowances for new construction and additions

Truth In Millage (TRIM) requirements are established by the State

## **Rolled-back Rate & FY19 Tentative Millage Rates**

<b>Taxing Authority Countywide Revenues</b>	<b>Rolled- back Rate</b>	<b>% Increase/ Decrease over Roll-back Rate</b>	<b>FY19 Tentative Millage Rate</b>
<b>BOCC County Wide</b>	<b>6.0610</b>	<b>8.85%</b>	<b>6.5971</b>

## Rolled-back Rates & FY19 Tentative Millage Rates (cont.)

Taxing Authority: Municipal Services Taxing Unit (MSTUs)	Rolled-back Rate	% Increase/Decrease over Roll-back Rate	FY19 Tentative Millage Rate
Fire/Rescue MSTU	2.7258	-3.44%	2.6319
Unincorporated MSTU (Roads and Stormwater)	0.5947	-4.51%	0.5679
Parks/Recreation MSTU	0.1770	-8.76%	0.1615
District 1 MSTU	0.0767	-1.56%	0.0755
District 3 MSTU	0.0675	-1.78%	0.0663
District 5 MSTU	0.0645	-3.10%	0.0625
Spec. Dist A-61	0.2523	-8.76%	0.2302

## FY19 Tentative Millage Rates

Taxing District	FY18 Adopted Millage Rate	FY19 Tentative Millage Rate	% Change from FY18 to FY19
BOCC Countywide	6.3887	6.5971	3.262%
Total Municipal Service Taxing Units (Fire Rescue, Parks & Recr., Stormwater, & Roads)	3.1735	3.3613	0.592%
Total Millage County wide and MSTUs*	9.5622	9.9584	4.143%

*\*Does not include District 1, 3 & 5 MSTU and Hutchinson Island MSTU*

## Personnel Change Summary

### New Positions: Board of County Commissioners

Department	Position	Justification/Funding Source	FTE
Building	Bldg. Dept. Support Technician	Increased demand for permitting and inspection services/Building Fees	1
Building	Customer Service Representative	Increased demand for permitting and inspection services/Building Fees	1
Community Development Office	Project Manager	Enhanced level of service and increased project management service	1
General Services	Administrative Specialist II	Digitalization of documents and mitigate workload/Ad Valorem	1
General Services	Associate Project Specialist	Support of asset management/Ad Valorem	1
General Services	Lead Painter	Maintain existing workload/Countywide FARB (Ad Valorem)	1
General Services	Maintenance Worker III	Support increased workload/Countywide FARB (Ad Valorem)	1
General Services	Building Operations Supervisor	Adequately maintain Fire Rescue facilities/Fire Rescue MSTU (Ad Valorem)	1
Information Technology Services	Administrative Specialist II	Increased workload/Converting contracted services to full time	1
Information Technology Services	Network Administrator	New phone system support/Eliminating contracted support	1
Public Works	Environmental Specialist	Increase ability to track, monitor and coordinate environmental issues/Ad Valorem	1
Public Works	Research Entomologist	Increase ability to address pesticide-resistant mosquito population/Ad Valorem	1
Utilities/Solid Waste	Administrative Specialist II	Streamline solid waste functions/Solid Waste Fees	1
Utilities/Solid Waste	Superintendent	Meet current level of service resulting from workload growth/Solid Waste Fees	1
Utilities/Solid Waste	Equipment Operator II	Meet current level of service/Solid Waste Fees	2
<b>Total:</b>			<b>18</b>

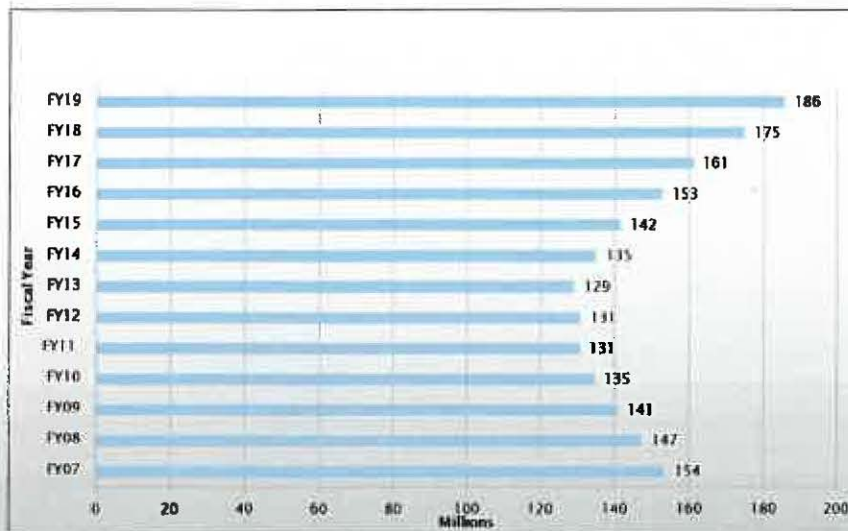
## Personnel Change Summary

### Constitutional Officers

Full Time (FTE's)	FY18	FY19
<b>Clerk of the Court</b>	<b>16.5</b>	<b>17</b>
<b>Property Appraiser</b>	<b>42</b>	<b>42</b>
<b>Sheriff</b>	<b>573</b>	<b>586</b>
<b>Supervisor of Elections</b>	<b>8</b>	<b>8</b>
<b>Tax Collector</b>	<b>71</b>	<b>75</b>
<b>Total Constitutional Officers FY18 Proposed</b>	<b>710.5</b>	<b>728</b>



## History of Changes to Ad Valorem



## FY18 to FY19 Budget Summary

	FY18	FY19
Total Ad Valorem	\$175,214,589	\$186,432,344
Budget Total	\$432,435,694	\$435,544,601
BOCC Positions	982	1000
Constitutional Officers' Positions	710.5	728
Total Millage Rate (excluding Hutchinson Island MSTU & Commission District MSTU)	9.5622	9.9584
Taxable Value	\$20,789,724,719	\$22,117,796,009

## FY19 Tentative Budget Hearing

- **Public Comment**
  - **Relative to budget**
- **Adoption of Millage Rates – Florida Statutes 200.065**
  - **Governing body (the Board) establishes tentative millage within 35 days of receiving taxable values (received July 1)**
    - ✓ On or before August 4, 2018
    - ✓ BCC finalized tentative millage on July 17, 2018
  - **Within 65 days of receiving taxable values, the Board holds public hearing on tentative budget and proposed millage rate. Prior to conclusion of the hearing, the Board may amend the tentative budget as a reduction only**
    - **September 11, 2018**
  - **Within 15 days of the meeting for adoption of tentative millage and budget the Board must advertise the final budget hearing**
    - **Final hearing date September 25, 2018 at 5:05 pm**
- **Resolutions for tentative budget adoption**
  - **Do not have to be read in full - must state taxing authority, rolled-back rate, percentage increase or decrease over the rolled-back rate, and millage to be levied**

## Truth In Millage (TRIM) Process

### Statutory TRIM Timetable for Local Governments

DAY #	"TYPICAL DATE"	AGENCY	ACTIVITY
1	July 1	Property Appraiser	Certifies taxable value
Within 15	July 15	Taxing Authority	Proposed budget presented to the Board
35	August 4	Taxing Authority	Advises Property Appraiser of proposed millage
55	August 24	Property Appraiser	Prepares Notice of Proposed Property Taxes (TRIM Notice)
Between 65/80	Sept 3 - Sept 18	Taxing Authority	Hold tentative or first public hearing on the budget and millage
Between 80/95	Sept 18 - October 3	Taxing Authority	Advertises for final public hearing to adopt a budget and millage rate
Between 2-5 Days After Ads	Sept 20 - October 8	Taxing Authority	Final or second public hearing to adopt the budget and millage rates. Hearing cannot be held sooner than 2 days nor later than 5 days after it is advertised in the newspaper

