

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

SEPTEMBER 21, 2020

FINAL PUBLIC HEARING 5:01 PM

FISCAL YEAR 2020-21 MILLAGE RATE AND BUDGET

I. Introduction to Public Hearing on Children's Trust of Alachua County Fiscal Year 2020-21 Final Budget

CHAIR:

The Children's Trust of Alachua County convenes the Public Hearing on Fiscal Year 2020-21 Final Millage Rate and Final Budget as required by Florida Statutes, Chapters 125 and 200 and as advertised in the Truth-in-Millage (TRIM) Notices as well as the Gainesville Sun Newspaper on Wednesday, September 16, 2020.

If anyone in our audience is here for the purpose of contesting their assessment, a petition for adjustment with the Value Adjustment Board should have been filed by 5:00 P.M. Tuesday, September 11, 2020. This information was included in the TRIM notices sent to each taxpayer. Petition forms were available from the Property Appraiser's Office.

This evening we will take a number of actions related to the adoption of the final millage rate and budget for fiscal year 2021.

I encourage 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 the Chair and the Executive Director. The Counsel will now present an overview of the Truth-In-Millage Legislation followed by the Chair's explanation of the final and rolled back millage rate.

II. Fiscal Year 2020-21 Final Millage Rate and Final Children's Trust Budget

A. Overview of Truth-in-Millage Legislation

COUNSEL:

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 is to ensure that taxpayers are advised of the public hearings at which the local taxing authorities' budgets and millage rate are 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 that includes all the referenced information by first class mail to every taxpayer on the assessment role. 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. This information is listed for each taxing authority. The notice also lists all voted levies for debt service. 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 Final and Rolled Back Millage Rate

CHAIR:

One of the requirements of the Truth-in-Millage Legislation is to provide information about why a final millage rate differs from the rolled back millage rate. 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 final 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 2021 tax year, the rolled-back rate calculation is 0.4773 mills. The proposed millage rate represents a 4.76% increase over the rolled-back millage

rate. *A notice of tax increase was advertised.*

The current year FY21 property tax revenue for the Children's Trust of Alachua County millage is \$8,149,722

The Executive Director will now present an overview of the final budget for fiscal year 2020-21.

C. Overview of Fiscal Year 2020-21 Final Budget and of Adjustments made to that Budget

EXECUTIVE DIRECTOR:

Mister Chair, the total Children's Trust final budget for fiscal year 2020-21 is \$10,143,751 which is equal to the tentative budget adopted by the Board during the September 14, 2020 Public Hearing.

Mister Chair, this concludes my comments on the final budget. I would be happy to answer any questions about the budget at this time.

III. Citizens Comments on Fiscal Year 2020-21 Final Millage Rate and Final Budget

CHAIR:

I would now like to invite citizens to comment on the fiscal year 2020-21 final millage rate and final budget. Please use the "Raise your hand" function in Zoom, or call the number on the screen if you wish to address the Board. We do request each speaker try to limit his or her comments to 3 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.

CHAIR (following all citizen comments):

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

IV. Children's Trust Board Action on FY 2020-21 Final Millage Rate and Final Budget

A. Adjustments by Motion to the Fiscal Year 2020-21 Final Children's Trust of Alachua County Budget

EXECUTIVE DIRECTOR:

Mister Chair, the budget document before you, the "FY21 Final Budget", is

unchanged from the tentative budget adopted by the Board during the September 14, 2020 Public Hearing. Any additional adjustments to this budget can be made by motion at this time.

CHILDREN'S TRUST BOARD:

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

B. Adoption of Resolution Establishing Fiscal Year 2020-21 Final Children's Trust Millage Rate

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 final millage rate of .5000 mills is necessary to fund the Final Children's Trust budget.

CHILDREN'S TRUST BOARD:

Move Adoption of Resolution 2020-15 Establishing FY21 Final Children's Trust Millage Rate

C. Adoption of Resolution Adopting Revenue Estimates and the Fiscal Year 2020-21 Final Children's Trust Budget

CHILDREN'S TRUST BOARD:

Move Adoption of Resolution 2020-16 Adopting Revenue Estimates and the FY21 Final Children's Trust Budget

V. Conclusion of Public Hearing

CHAIR:

This concludes the Final Budget Public Hearing.