

Levy County FY 21-22

Budget Workshop 5-18-21

General Scheduling Notes (subject to change)- dates changed

- 5/18/21 Workshop – Overview, Trends/Threats, BOCC Dep’t Requests & Options
- 6/22/21 Workshop – Revenue Updates, Constitutional Officer Requests, Municipal Fire Requests
- 7/6/21 Workshop – Prior Meeting Loose Ends, Capital Planning Discussion
- 7/13/21 or 7/20/21 Workshop – Reserved if Necessary for Revenue Updates, Cleanup on Undecided Options, Capital Discussion, Etc.
- 8/3/21 Final Workshop – Required to receive Tentative Budget and set Proposed Millage. Full balancing with Anticipated Reserves here.
- 9/7/21 – Tentative Hearings
- 9/21/21 – Final Hearings
- NOTE: Crucial Assessment discussions/decisions will need to take place throughout the summer – coordinated by County Attorney & NGN with County Staff

Things for today:

- Consider Broader Economic Environment, A Few More Specific Revenue Impacts, and the Cases for Hopeful Caution
- Consider the prelim staff budget you've been given – follow up on any items that are in the “Recommended” section of the “Changes” sheet you're not sure about.
- Give direction with regard to the Departmental budget options that are listed on the “Changes” sheet.
- Give direction with regard to the External/Agency budget options that are listed on the “Changes” sheet.

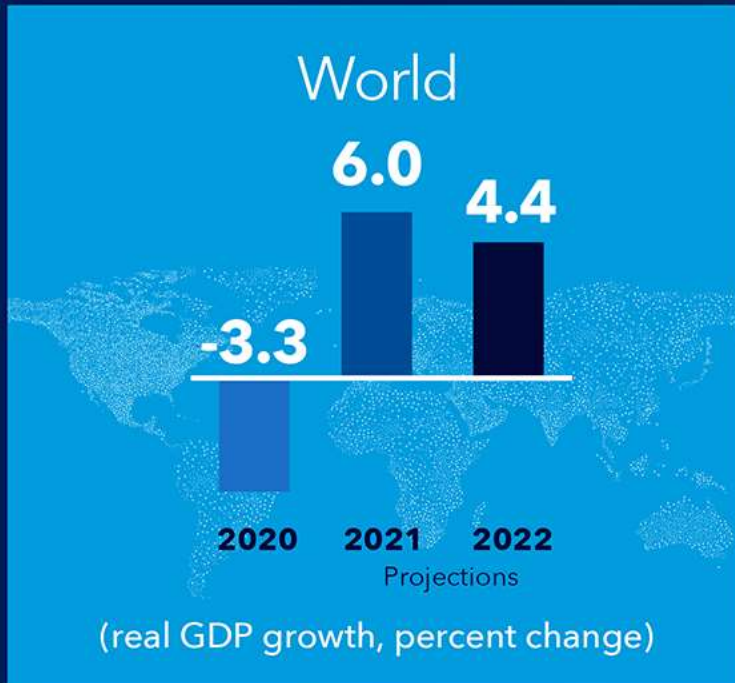
Overview – MACRO

Trends/Good News

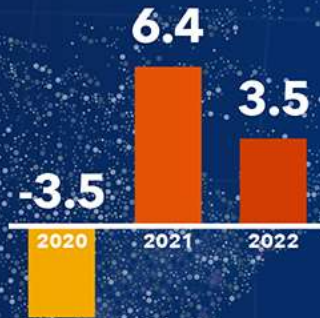
- The economy is demonstrating a great deal of fundamental strength, and economic trends are trending upwards. Core inflation is becoming a concern given the injection of large government funds into the economy. More on that later... <https://thefloridascorecard.org/>

GROWTH PROJECTIONS BY REGION

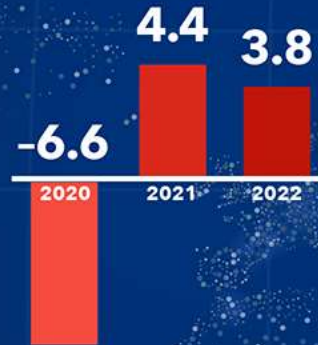
(PERCENT CHANGE)



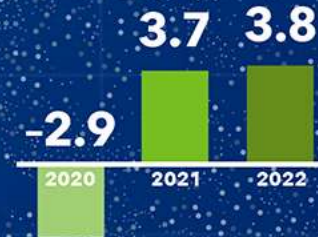
UNITED STATES



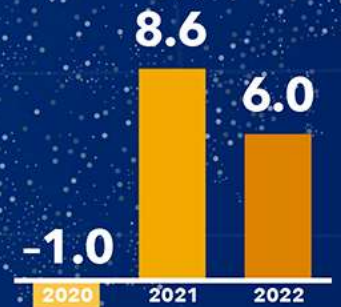
EURO AREA



MIDDLE EAST AND CENTRAL ASIA



EMERGING AND DEVELOPING ASIA



LATIN AMERICA AND THE CARIBBEAN



SUB-SAHARAN AFRICA



Source: IMF, *World Economic Outlook*, April 2021.

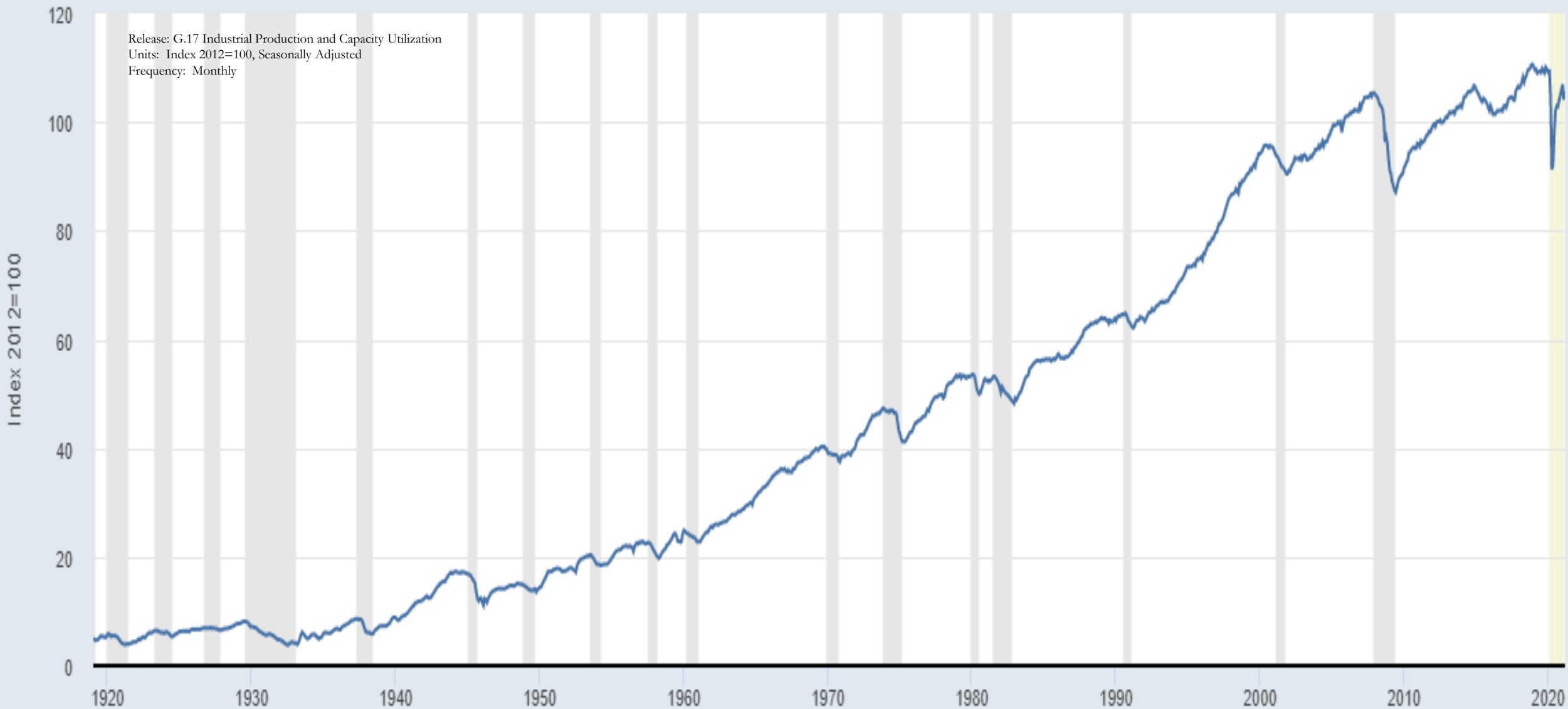
Note: Order of bars for each group indicates (left to right): 2020, 2021 projections, and 2022 projections.

US National Unemployment Rate

Gray bars are periods of recession

Source: <https://www.macrotrends.net/1316/us-national-unemployment-rate>





U.S. recessions are shaded; the most recent end date is undecided.

Source: Board of Governors of the Federal Reserve System (US)

fred.stlouisfed.org

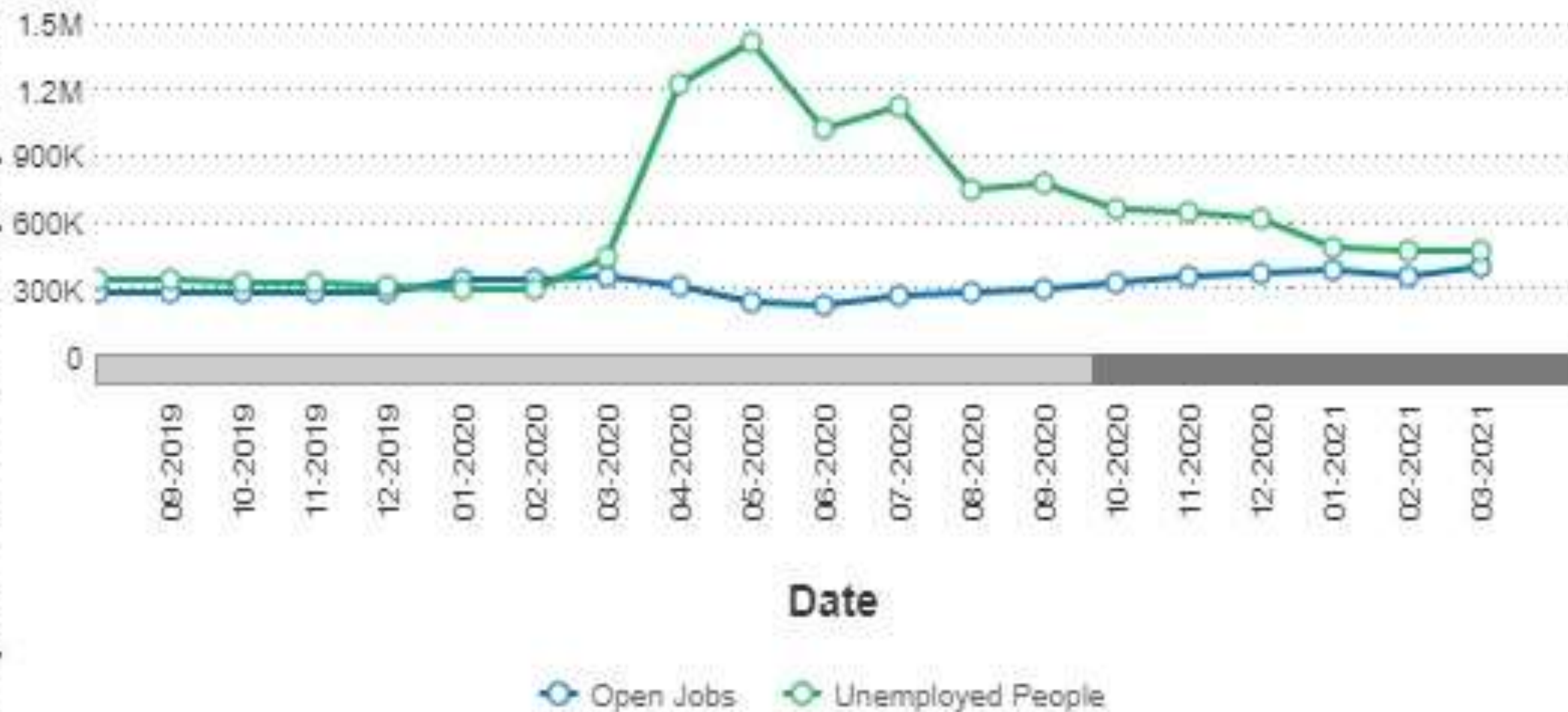
Overview – MACRO

Trends/Good News (2)

- Florida is generally open and leading economic recovery.
- Florida is one of just 3 states that through March of 2021 saw a decrease in unemployment over the 12-months starting 4/1/20.
- Nearly \$1.2M in Wealth is Migrating to Florida per hour.

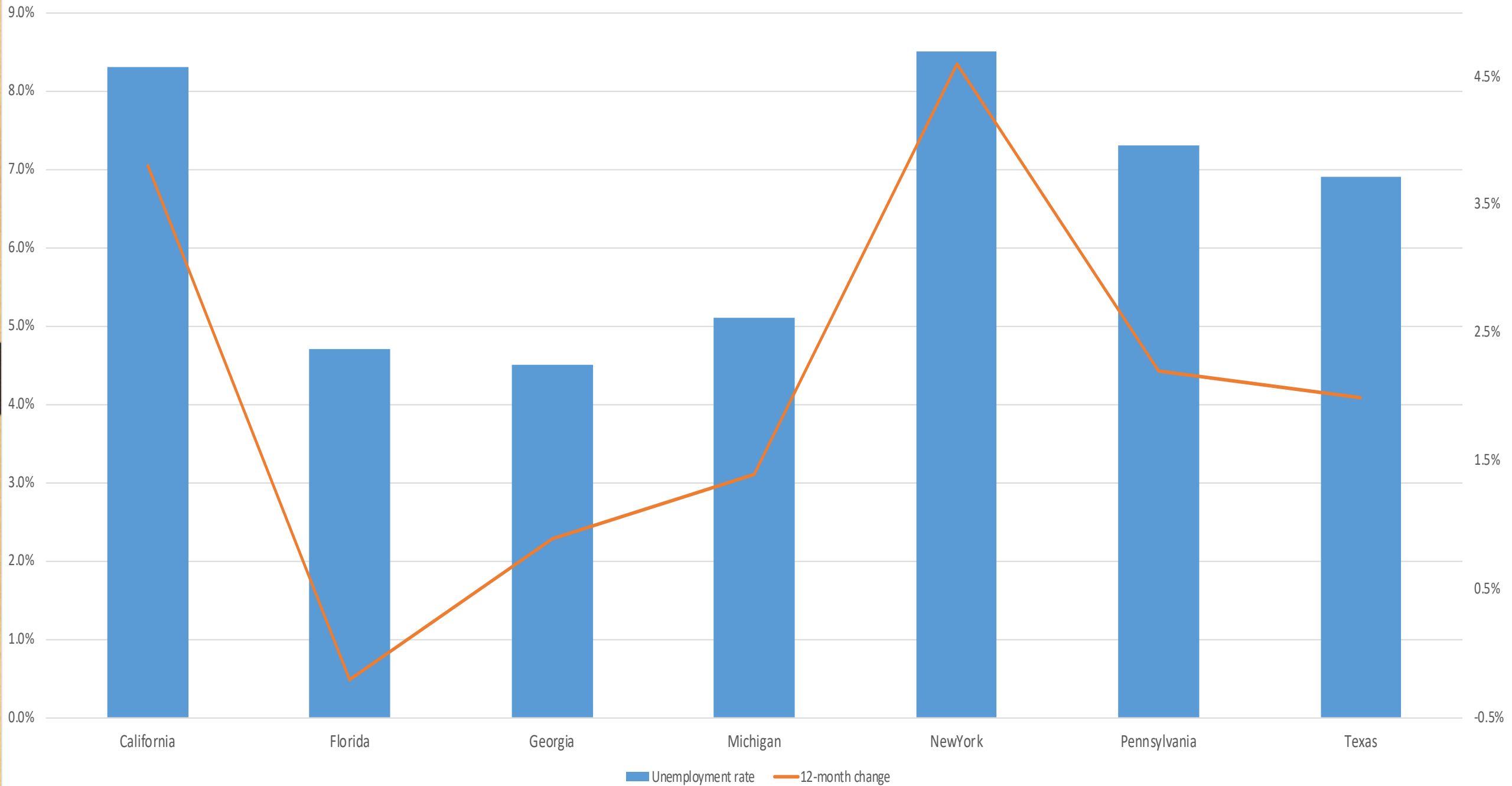
Open Jobs and Unemployed Persons

Open Jobs and Unemployed Persons



State	Unemployment rate	12-month change	Number of unemployed	
California	8.3%	3.8%	1,560,415	
Florida	4.7%	-0.2%	474,626	
Georgia	4.5%	0.9%	231,990	
Michigan	5.1%	1.4%	239,101	
New York	8.5%	4.6%	804,942	
Pennsylvan	7.3%	2.2%	462,470	
Texas	6.9%	2.0%	967,516	

Unemployment Rate and 12 month Change as of March 2021



IRS Tax Migration

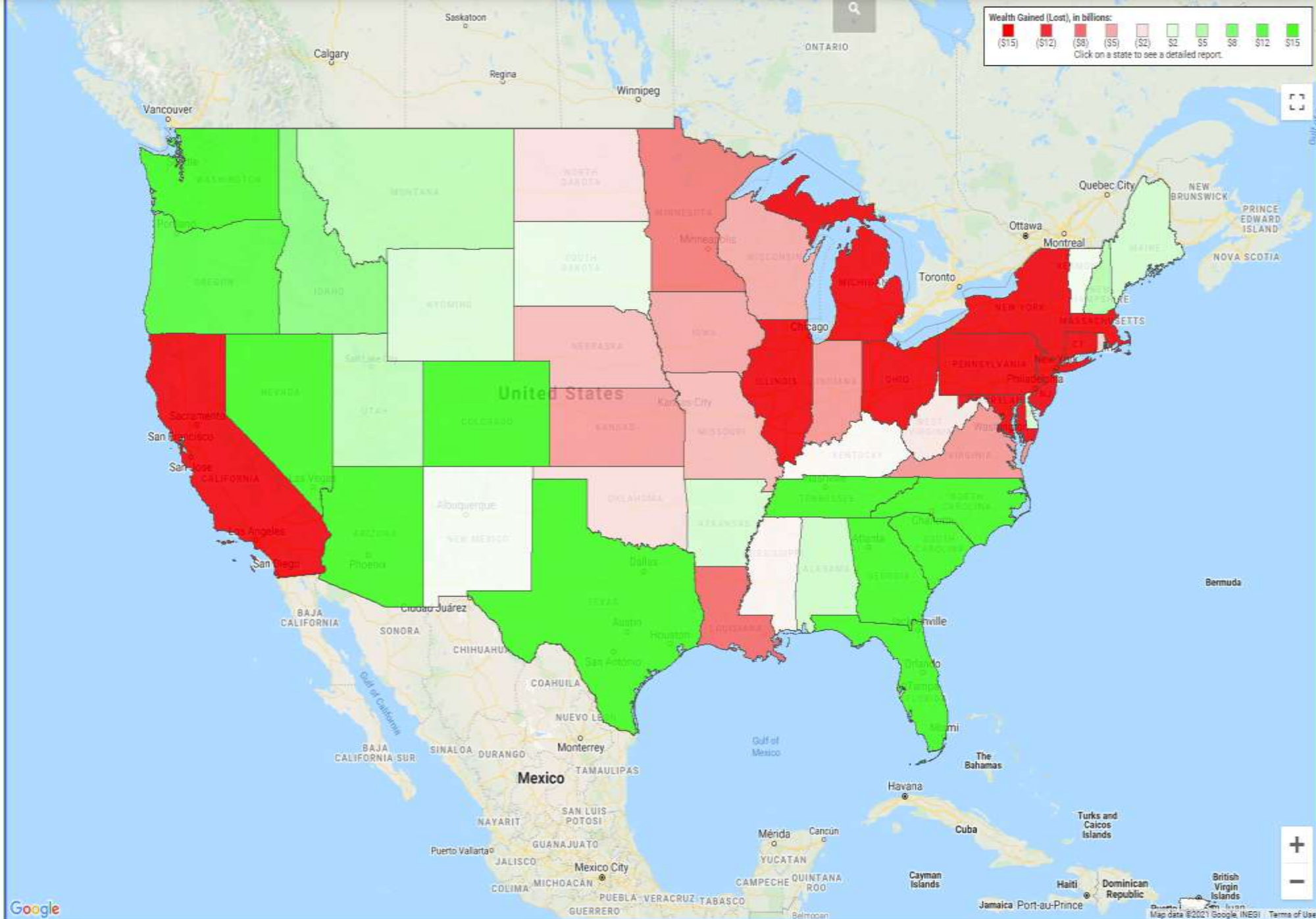
For many years now the IRS has been tracking the migration of Americans and their income across state and county lines. Every year they produce a detailed report on the tax migration of Americans, showing the amount of people and income that moved.

How Money Walks maps this great migration of American income and raises important questions about American tax policy and how it profoundly affects growth and development in our country.

- Why did so much wealth walk? Did people vote with their feet?
- Did money walk because the opportunity to keep more personal income walked?
- How does taxing personal income affect economic growth?
- Which states "won" which states "lost" and why?

These questions are explored in **How Money Walks** through unimpeachable IRS data mapped by state and metropolitan area. And the answers suggest a simple correlation: the key to accumulating working wealth for any state is a pro-growth tax policy, and that means not taxing personal income.

Click on the map to get started!



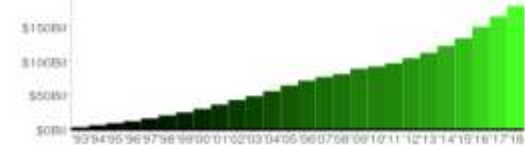
Florida

Gained \$187.80 billion in annual AGI*

Wealth Migration 1992-2018

Thinking about moving to Florida?
See how much you can **save in taxes** by moving.

\$1,279,158 of adjusted gross income gained in the last 1 hour 4 minutes and 29 seconds.



Gained Wealth From:

- \$33.39 billion New York
- \$22.11 billion New Jersey
- \$15.92 billion Illinois
- \$13.35 billion Pennsylvania
- \$12.88 billion Connecticut

Lost Wealth To:

- \$1.57 billion North Carolina
- \$795.28 million Tennessee
- \$738.51 million Texas
- \$433.53 million South Carolina
- \$396.25 million Arizona

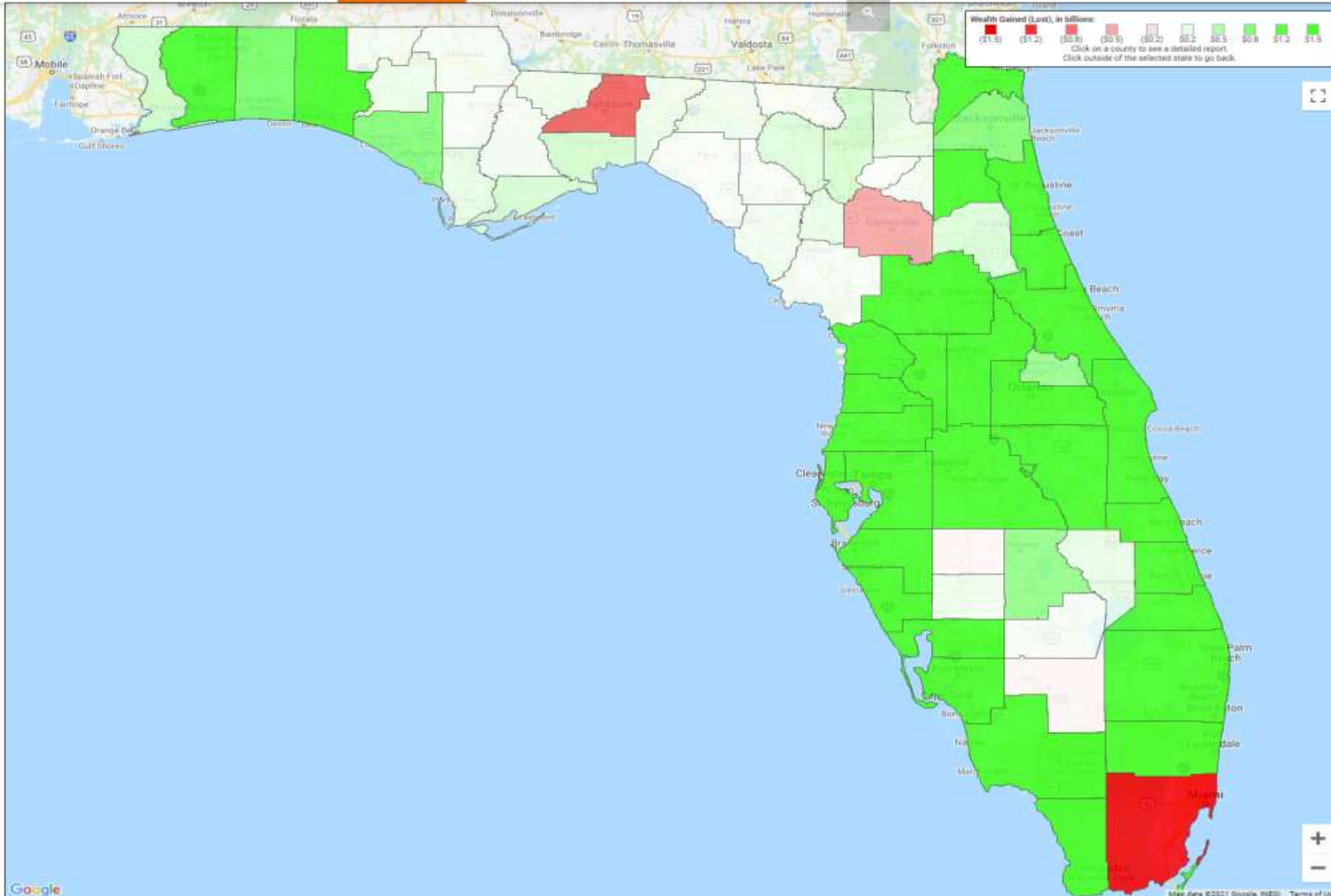
Share

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- Email a friend



Source: IRS Division of Statistics, US Census Bureau

*AGI - adjusted gross income as defined by the IRS. For most people AGI is the starting point in calculating their taxable income. AGI gained (lost) since loading this page is calculated based on the average rate of AGI gain (loss) between 1992 and 2018.



Overview – Levy County Trends/Good News

- Unemployment rate has generally dropped along with the State rate.
- Building Permit Revenues were stronger than ever (\$) from October 1st thru April 30th – indicating a growing economy, increased activity and wealth, and an expanding tax base.
- We're still awaiting updates from the Appraiser's Office, but recent trend history has been decisively upward, and since valuations were as of January 1, these should remain strong for the upcoming budget, at least.

Overview – Levy County Trends/Good News (2)

- General Fund & related/dependent fund balances were stronger than ever through April 30th. This would have been true even without CARES money, but is certainly dramatically and positively impacted by that reimbursement.
- Difficult decisions with regard to Assessments have helped Landfill, Fire, and most recently, the EMS funds, to turn the corner. The former two are regaining healthy balances, and EMS is looking better despite some rapidly rising costs.



UNEMPLOYMENT RATE

5.0%

(Increasing)

Jobs Year Over Year Change

409

[View Statewide Heat Map](#)



HOUSING PERMITS

230

Permits (Improving)



SALES TAX REVENUE

\$3.36

Million per Year (Improving)



WEALTH MIGRATION

\$2.10

Million per Year



POVERTY RATE

20.7%

(Unchanged)

[View Statewide Heat Map](#)



HIGH SCHOOL GRADUATION RATE

89.6%

(Improving)

[View Statewide Heat Map](#)



LAND IN CONSERVATION

24%



POPULATION

41.50

Thousand

[View Statewide Heat Map](#)

Unemployment Rate

Levy County

Unemployment Rate



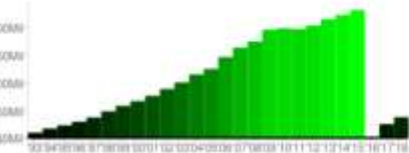
Date

Levy County (FL) Gained \$38.39 million in annual AGI*

with Migration 1992-2018

Thinking about moving to Levy County (FL)?
See how much you can [save in taxes by moving](#).

of adjusted gross income gained in the last 14 seconds.



Gained Wealth From:

- 33.29 million - Broward County, FL
- 20.36 million - Palm Beach County, FL
- 19.81 million - Alachua County, FL
- 18.11 million - Miami-Dade County, FL
- 16.81 million - Pinellas County, FL

Lost Wealth To:

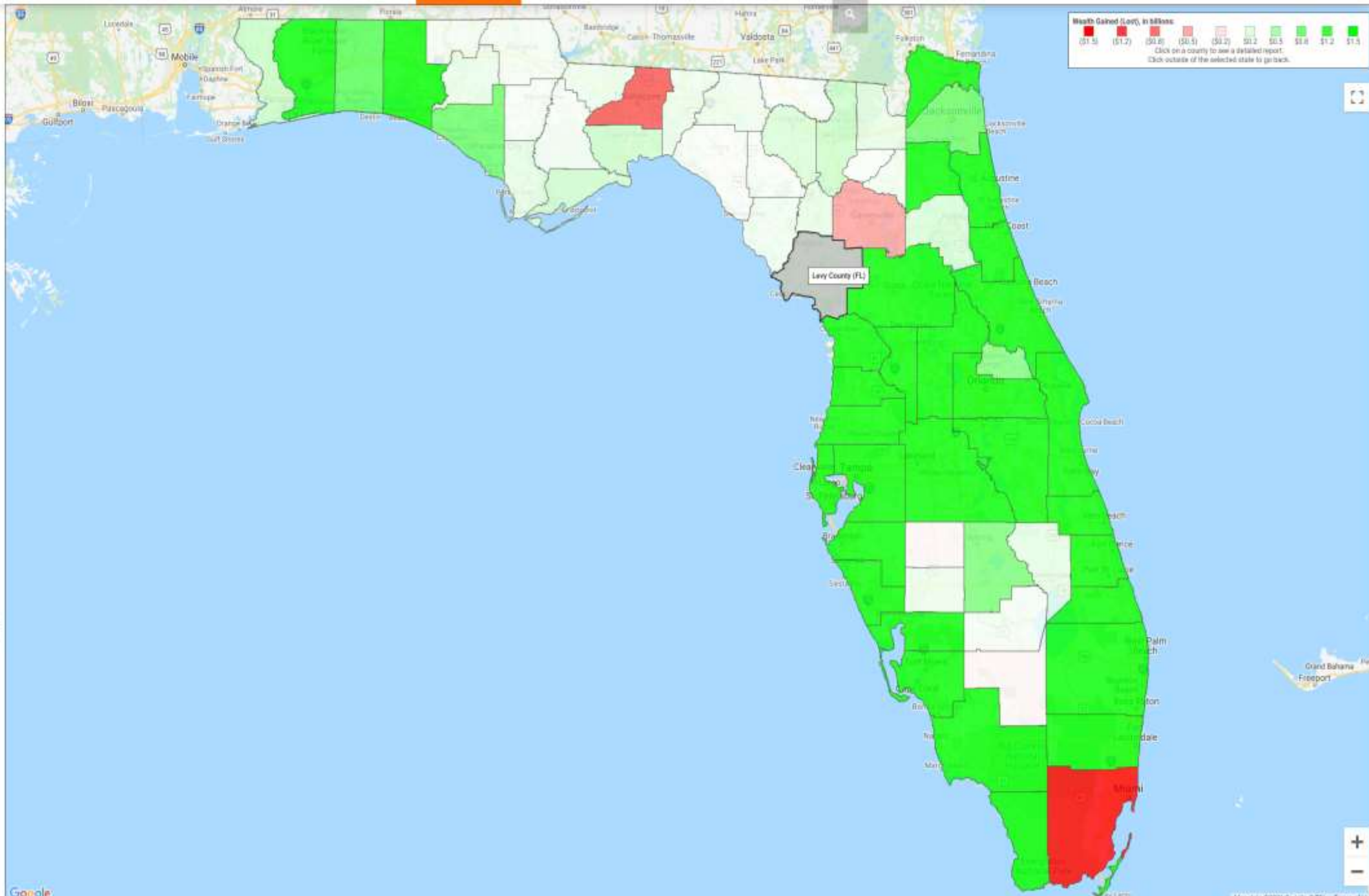
- 8.56 million - Citrus County, FL
- 6.21 million - Marion County, FL
- 2.85 million - Volusia County, FL
- 2.41 million - Columbia County, FL
- 1.22 million - Leon County, FL

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ANDROID APP ON Google play Available on the iPhone App Store

Source: IRS Division of Statistics, US Census Bureau

* AGI - adjusted gross income as defined by the IRS. For most people AGI is the starting point in calculating their taxable income. AGI gained (lost) since filing tax paper is calculated based on the average rate of AGI gain (loss) since 1992 and 2018.

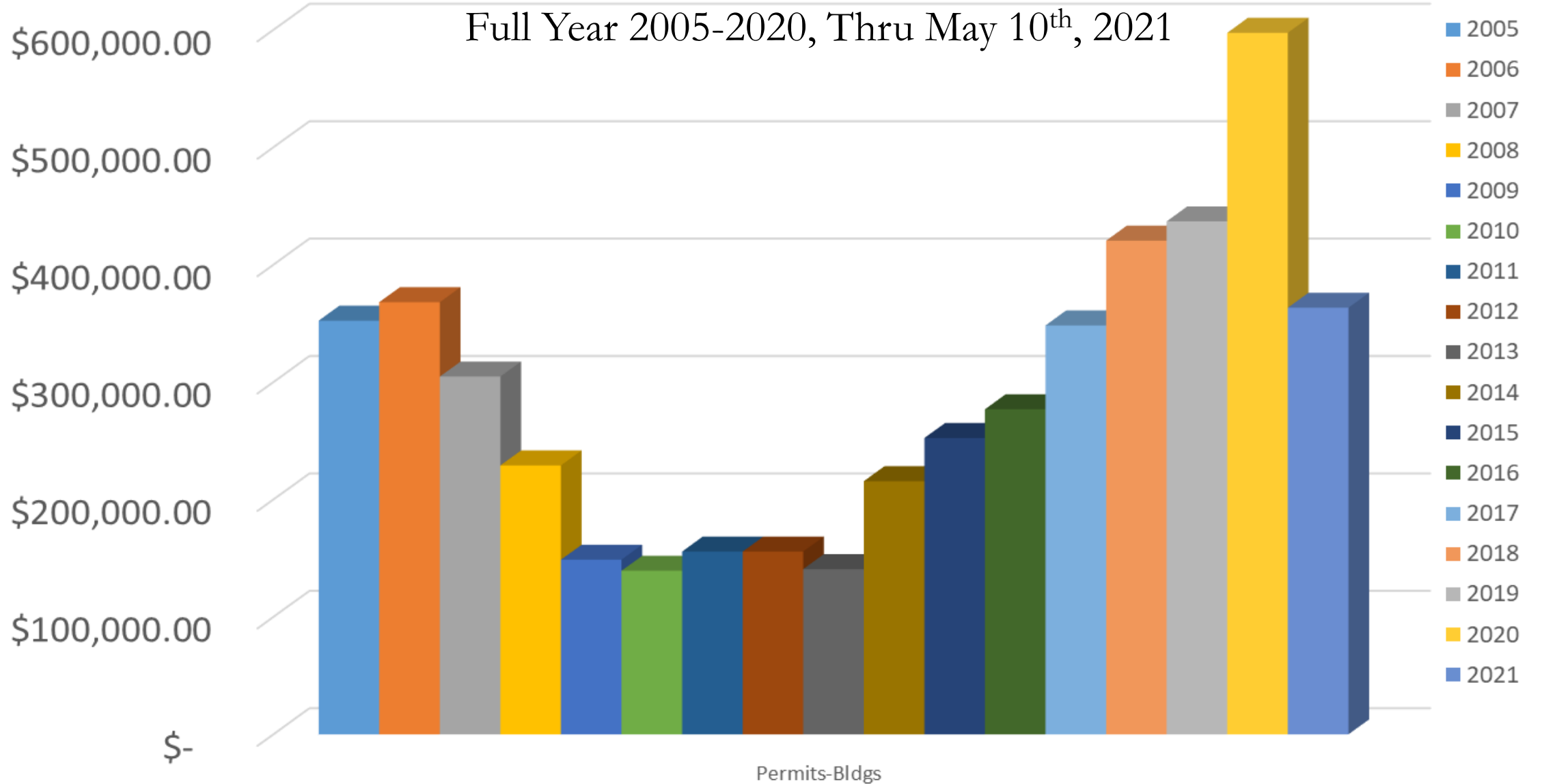


AGI Gained (Lost), in billions

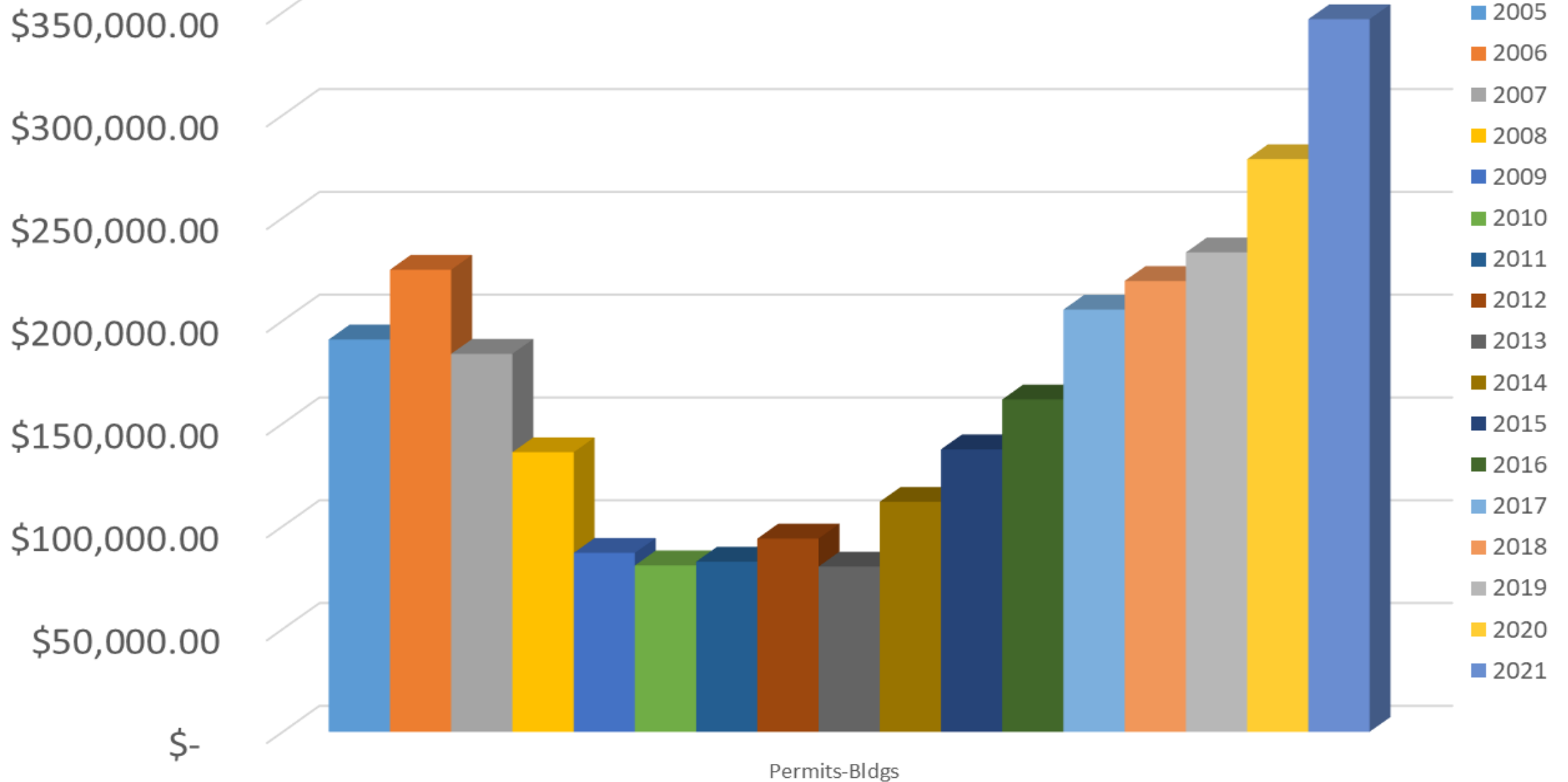
- (\$1.5)
- (\$1.2)
- (\$0.9)
- (\$0.6)
- (\$0.3)
- 0
- \$0.3
- \$0.6
- \$0.9
- \$1.2
- \$1.5

Click on a county to see a detailed report.
Click outside of the selected state to go back.

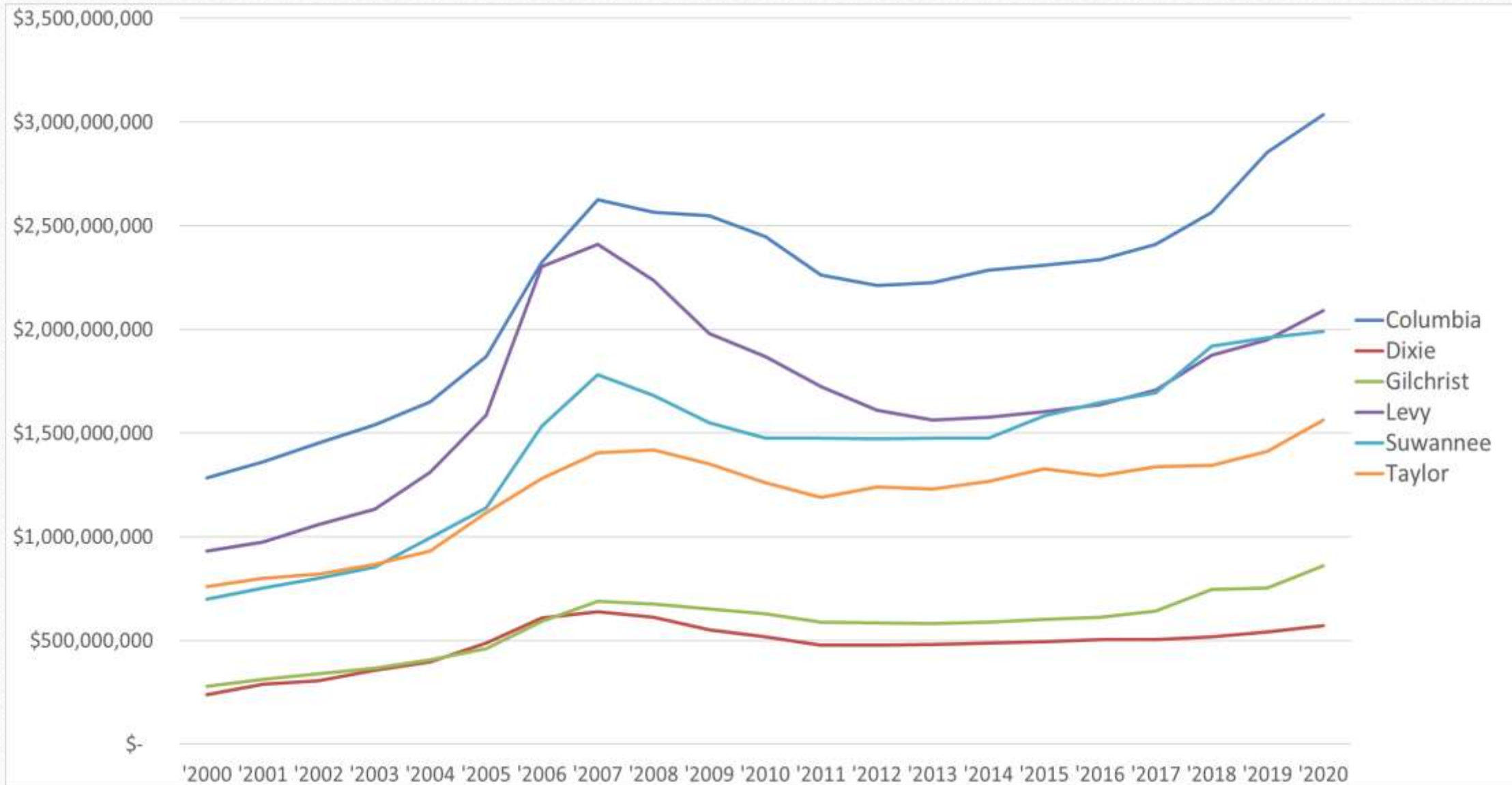
PERMITTING REVENUES BY YEAR



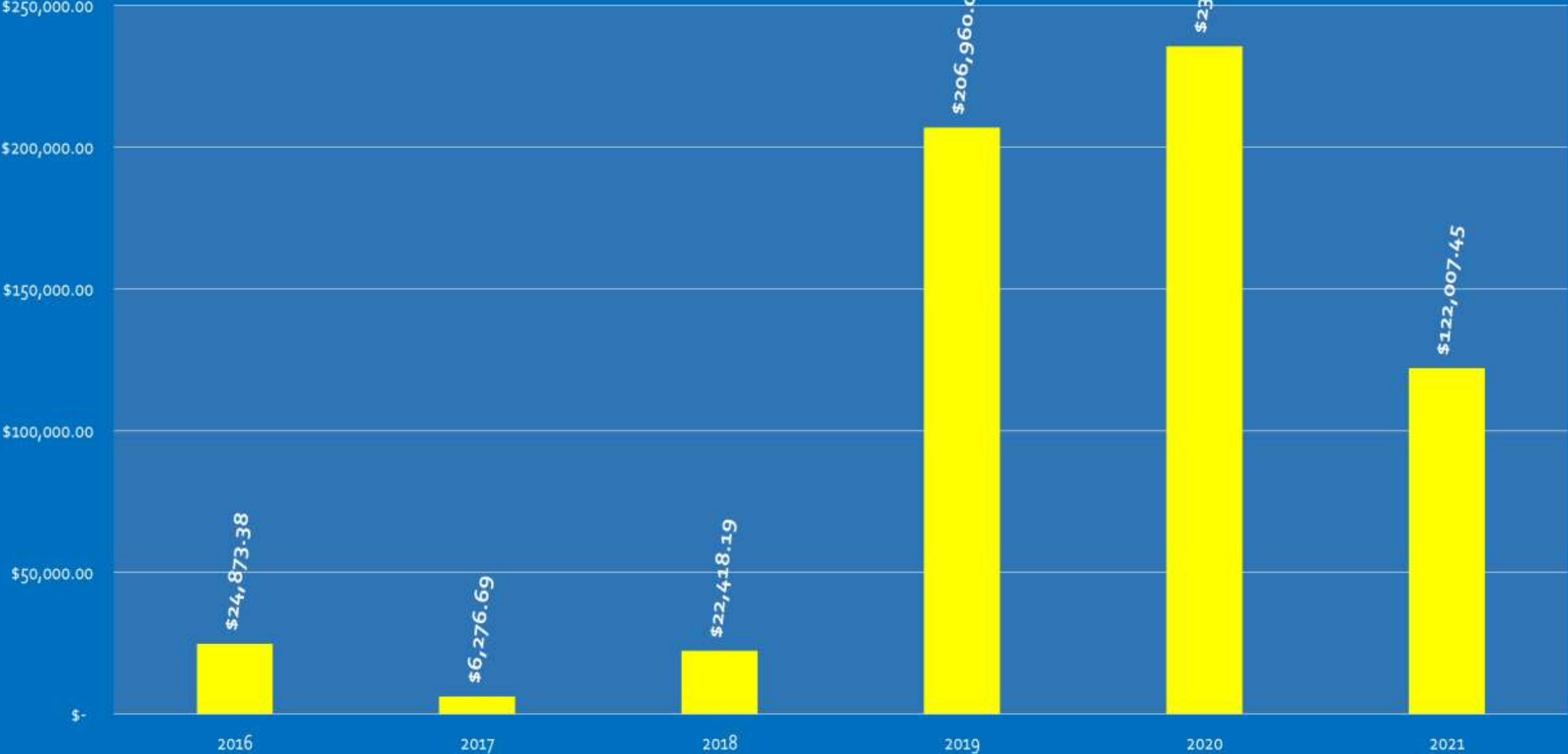
Building Permit Revenues as of April 30th of Each Fiscal Year



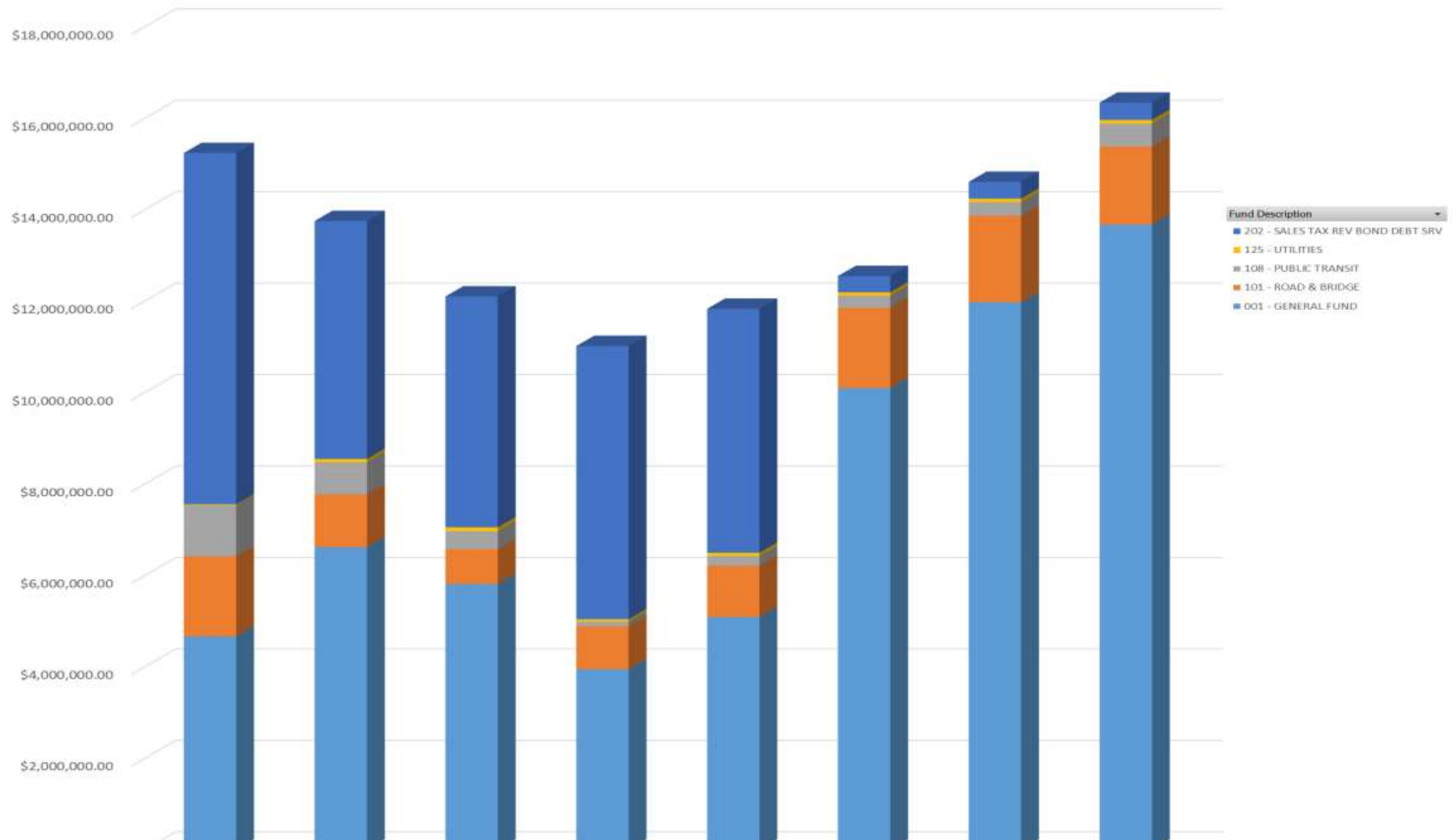
AREA TAXABLE VALUE TRENDS BY COUNTY (2000-2020)



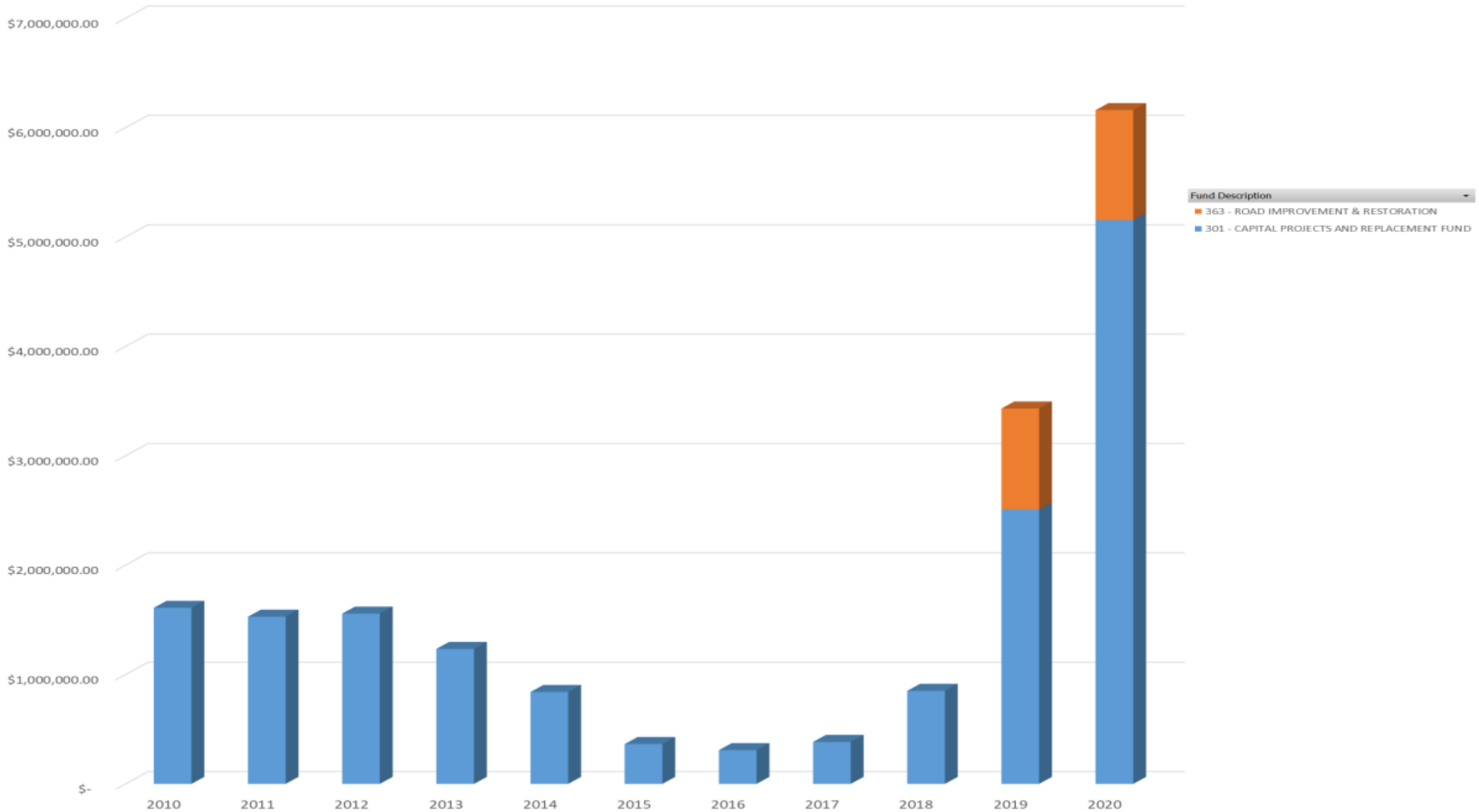
Total Interest & Dividend Revenue - Last 5 years (as of April 30th each Year)



Operating Fund Balance Trends, Major General Fund “Dependents” – Fiscal Year End

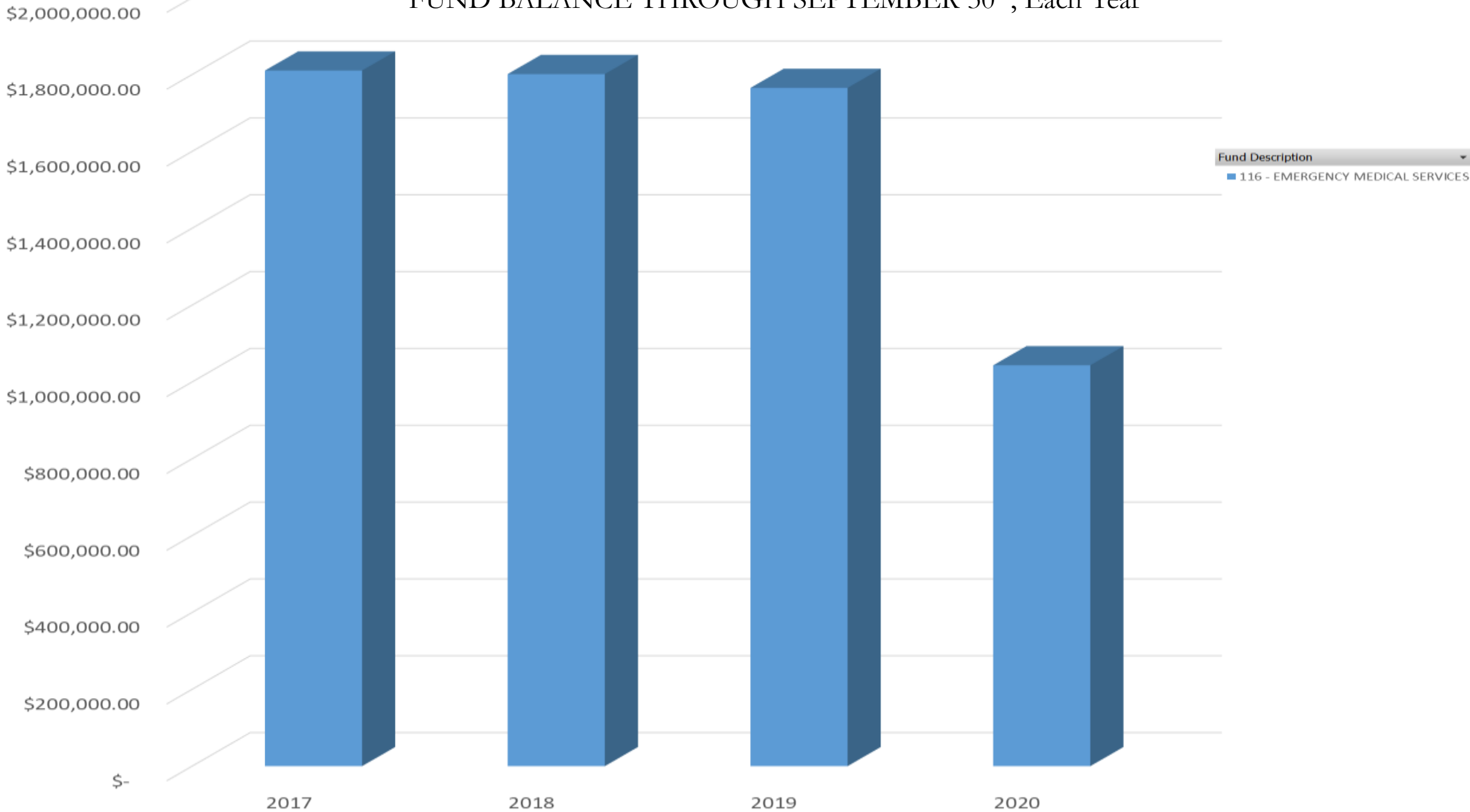


Capital Fund Balance Trends, Major General Fund “Dependents” – Fiscal Year End



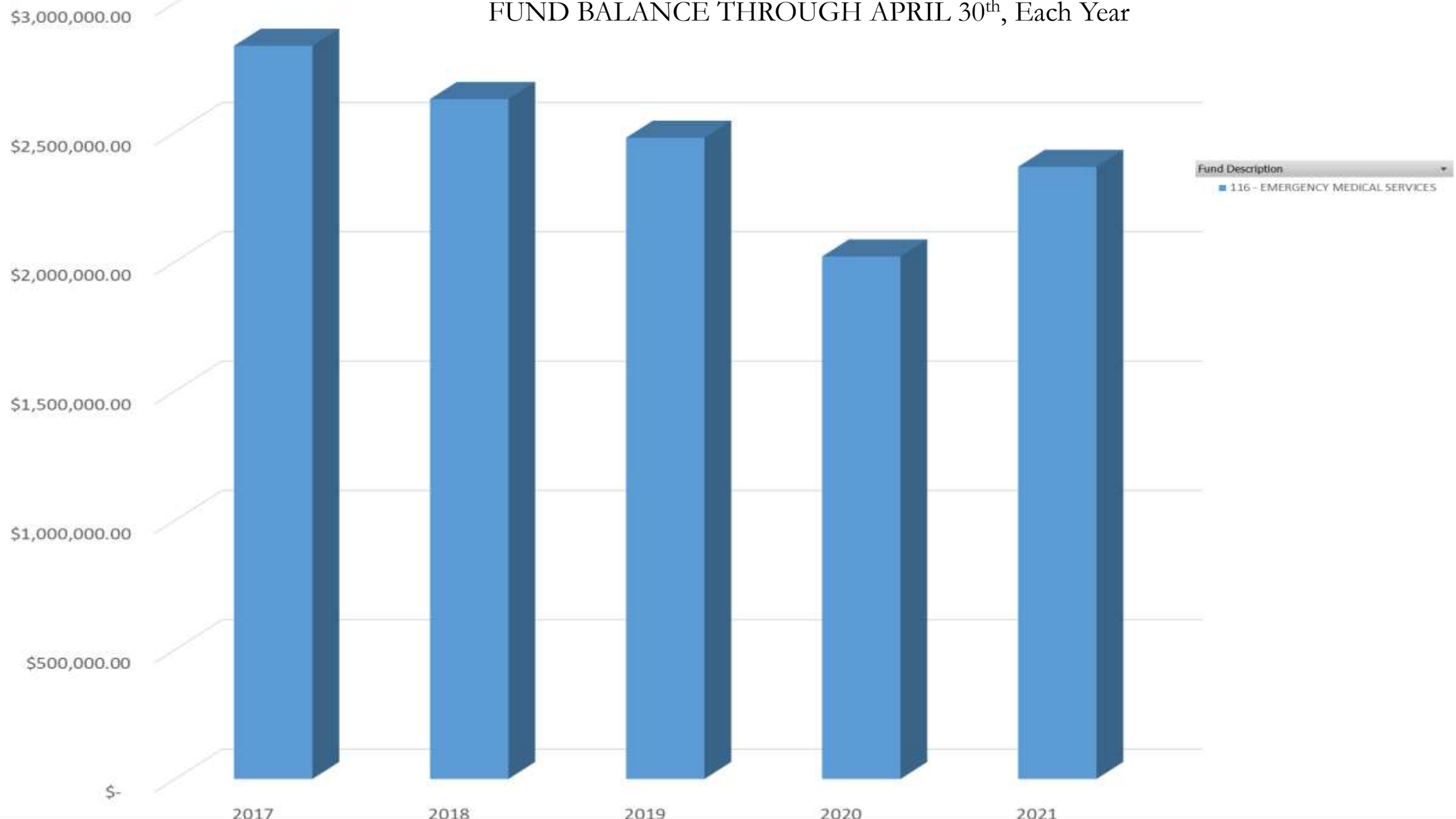
116 - EMERGENCY MEDICAL SERVICES

FUND BALANCE THROUGH SEPTEMBER 30th, Each Year



116 - EMERGENCY MEDICAL SERVICES

FUND BALANCE THROUGH APRIL 30th, Each Year



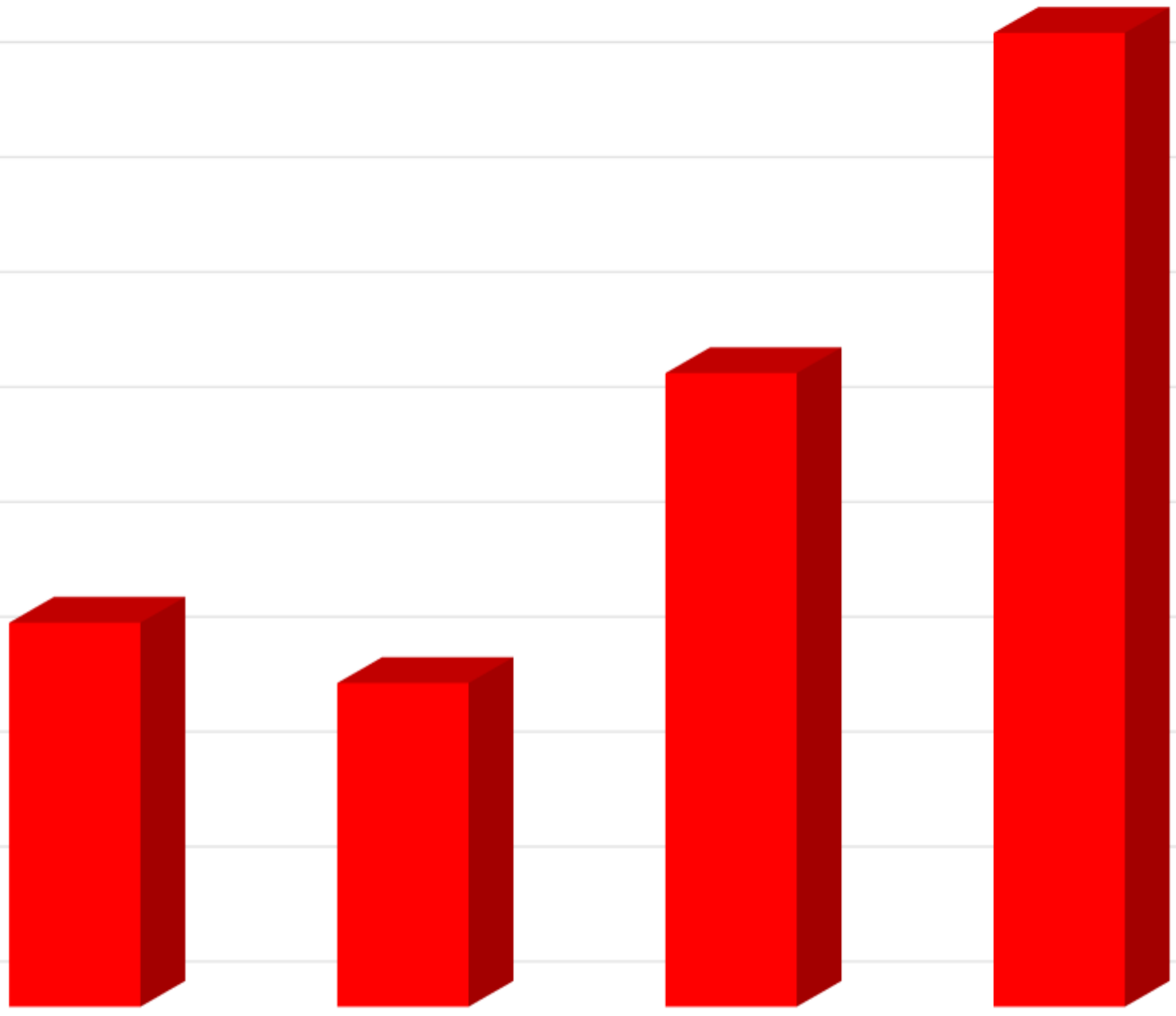
120 - FIRE CONTROL

FUND BALANCE THROUGH SEPTEMBER 30th, Each Year

\$1,800,000.00
\$1,600,000.00
\$1,400,000.00
\$1,200,000.00
\$1,000,000.00
\$800,000.00
\$600,000.00
\$400,000.00
\$200,000.00
\$-

Fund Description

120 - FIRE CONTROL



2017

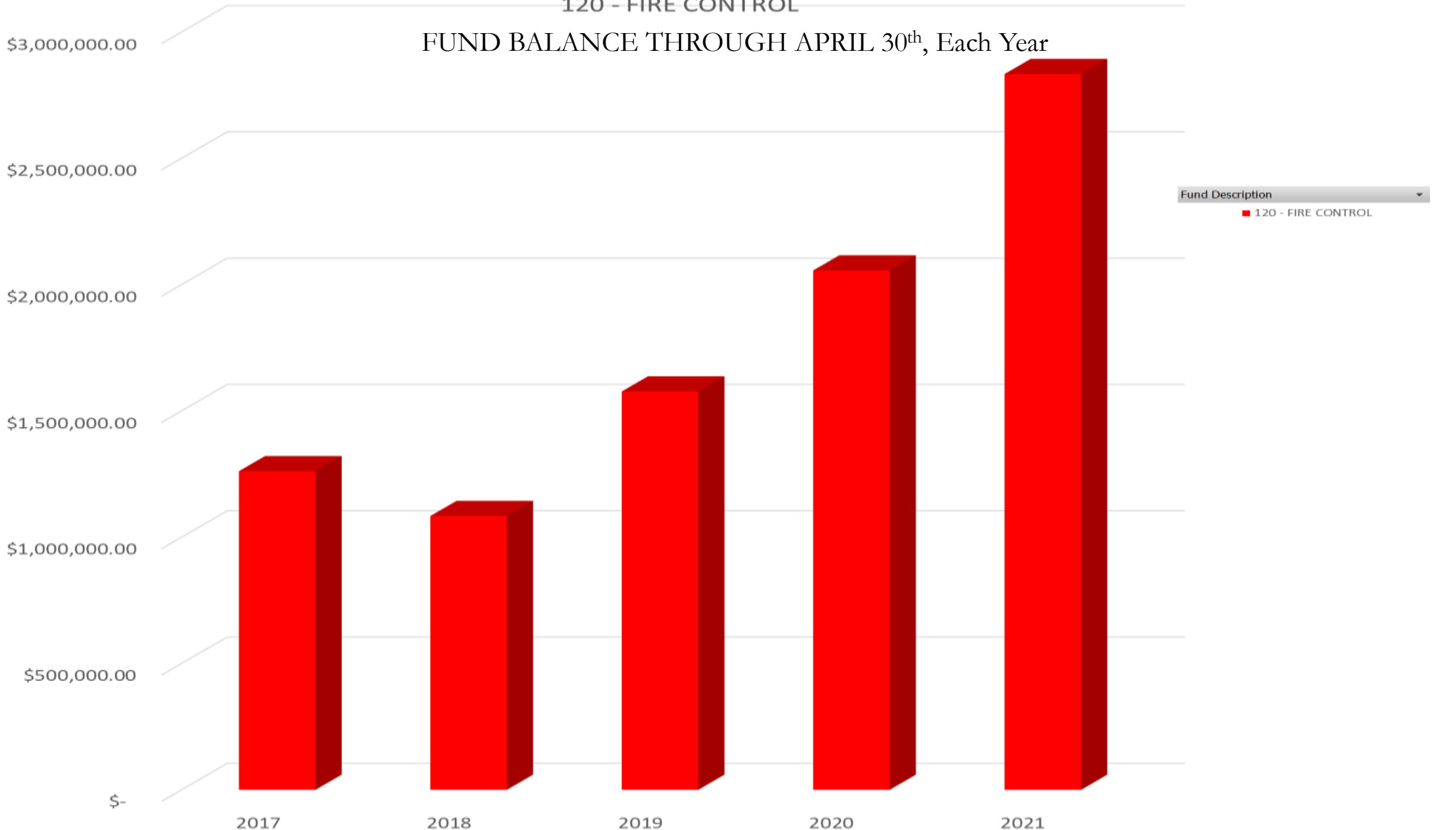
2018

2019

2020

120 - FIRE CONTROL

FUND BALANCE THROUGH APRIL 30th, Each Year



Ignoring All External Risks – Things are Good

- Look, there is no denying that the County is currently in its best financial position since at least 2006 or 2007.
- Some of that is built on 5 consecutive years of your good management to turn course, and some of that is built by the one-in-a-million CARES windfall.
- Understand that, while things are good, relative to what is now a 50% larger budget, they are not *quite* as much better as your prior peak years as they look in examining absolute dollars.

Overview of Trends / Threats

- MACRO Environment & Florida
- Levy County

Overview – MACRO

Threats / Risks

- The sudden shock to what was an otherwise an apparently healthy economy still has facets no one knows how to analyze or predict.
- We are seeing, thus far, fundamental changes in behavior affecting things like travel & fuel consumption.
- Now, Federal policies disincentivize employment while incentivizing consumption.
- The uneven response across the country has created an uneven unemployment situation.
- Of course, many large states still having unreasonable orders in place is also disruptive to supply chains that are dependent upon free interstate commerce.

Overview – MACRO

Trends/Threats – INFLATION

- The currency is being diluted by printing money in large quantities
- Consumption is being grown without labor and production growth input as excessive unemployment policy keeps labor supply out of the market.
- This creates more pressure on labor supply while stimulus-driven consumption increases demand
- At the same time, 3 of the 4 largest states (including FL) now have instituted minimum wage increase laws, which will further limit supply by making production more expensive, drive wages higher, and likely put upward pressure on unemployment

Overview – MACRO

Trends/Threats – INFLATION

- It is difficult to conceptualize a scenario wherein any positive growth will not be accompanied by inflation rates beyond what we've seen the last 20 years (a period of historically low inflation overall).
- The inflation itself presents a risk to sustainable growth and can drive a pull-back as people lose confidence, and increase unemployment as labor costs become too expensive.

Overview – MACRO

Trends/Threats – INFLATION

- As of this morning it was announced the Consumer Price Index rise of 4.2% for April from a year earlier was the sharpest since September 2008

Fueled by Stimulus Checks, U.S. Retail Sales Soar

Monthly retail and food services sales in the United States (seasonally adjusted)



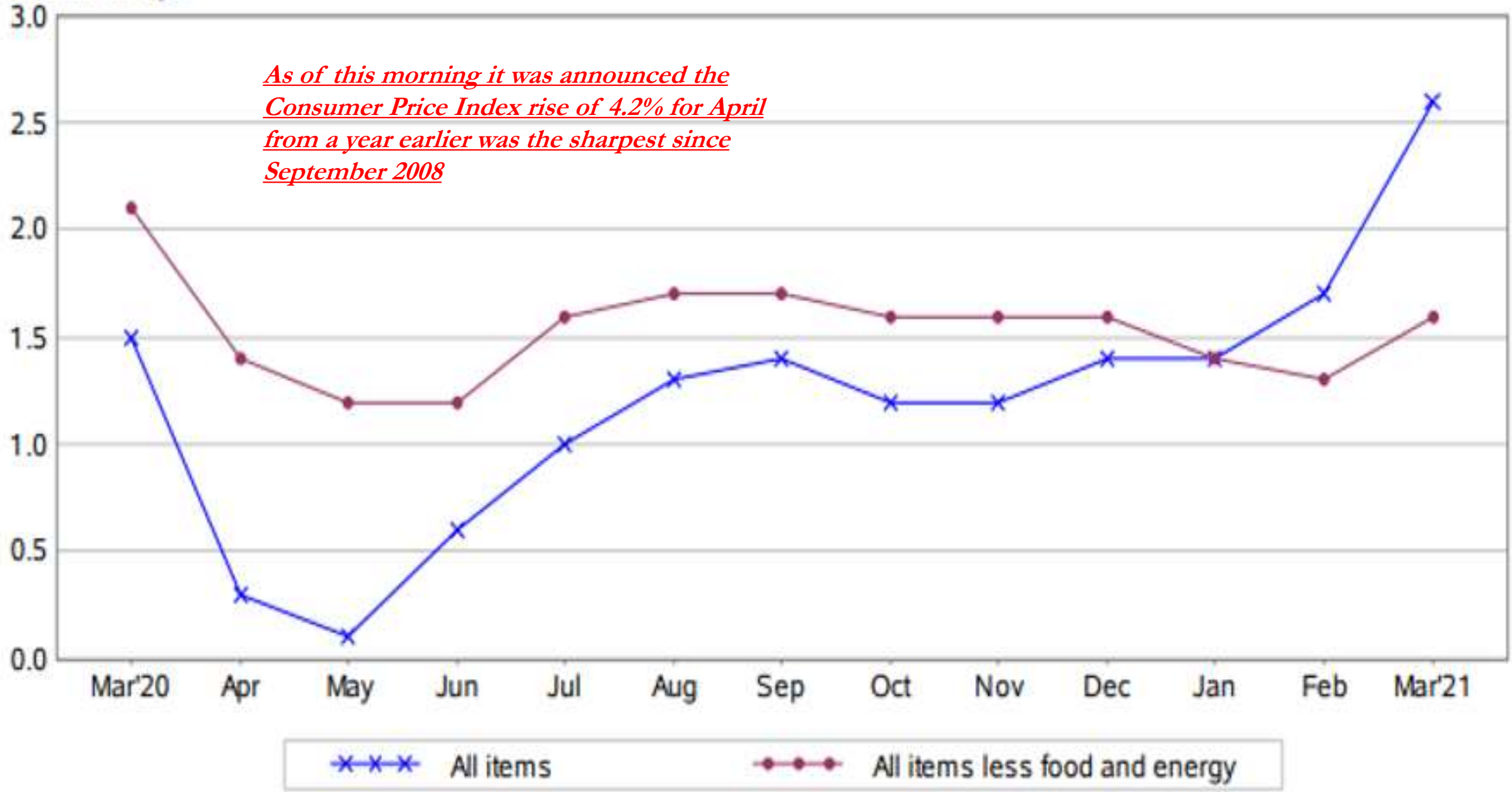
* March 2021 figure represents an advance estimate based on a subsample of the Census Bureau's full retail and food services sample

Source: U.S. Census Bureau



Chart 2. 12-month percent change in CPI for All Urban Consumers (CPI-U), not seasonally adjusted, Mar. 2020 - Mar. 2021

Percent change



Manufacturing Inflation

Inflation rate

- Producer prices, manufacturing
- Consumer prices



Source: Labor Department via St. Louis Fed

Florida Impacts – updated

- Florida did not shutdown as other States did, which helped us better weather the pandemic impact
- BUT State collections are still affected by the pandemic as demonstrated March 2021 collections. Sales taxes are down \$366 million Fiscal YTD from the prior year, but overall General Revenues are up \$339 million. Other tax sources are down \$339 million mostly due to a \$235 million shortfall in the amount of tax collected on fuel year over year.
- We utilize State revenues and are still not be immune to whatever the effects are going to be.

Source: <https://floridarevenue.com/taxes/PDF/MCR0321.pdf>

Overview – Levy County

Trends/Threats – INFLATION

- This type of scenario is a real problem for us because of the fact that a large part of our model of funding is lagging anyway, and based on prior year values at January 1, complete with additional statutory limitations on taxable valuation growth.
- As a result, the inflation itself can very easily get way ahead of us as prices for labor and goods grow at a rate that's faster than the growth of the tax base.

Overview – Florida

Trends/Threats – INFLATION + Min Wage

- The progressing minimum wage is going to result in more rapid payroll cost increases than we have previously seen.
- This will increase costs statewide in all sectors, including the service and hospitality industries undergirding tourism.
- These increases threaten to negatively impact net wealth migration and the tax base.

Overview – Levy County

Trends/Threats – INFLATION + Min Wage

- The progressing minimum wage is going to result in more rapid payroll cost increases than we have previously seen.
- We haven't yet begun to quantify the costs, but the Board has a number of employees that will be impacted by the law's minimum, let alone the indirect impacts of adjusting the entire pay scale.
- Good news: Several years ago you shifted compensation away from Health Insurance and into wages, especially targeting the lowest parts of the wage structure. Had you NOT done that, the impact of these changes would be orders of magnitude worse.

Overview – Levy County

Trends – Good/Bad/Meh...

- Not much looks decisive at this point other than Tourism Tax looks good, of course, partly driven by this being the first full year at the new tax rate.
- Gas taxes overall are down. This is part of the challenge of the model that assigns pennies to gallons, regardless of the value of pennies in proportion to those gallons on the market. Lower consumption, higher prices, and overall collections appear to be down at this point.

Overview – Levy County

Trends – Good/Bad/Meh...

- We would expect to see better bounce-back at this point in activity-based revenues (sales taxes, gas taxes, shared revenue), but given that some of these are not solely local, it is a mixed bag.
- We are going to monitor another month and hope that EDR will release some projections by then that will either corroborate or correct what we're seeing locally.

Recommended Response Philosophy – Hold Some Reserves as an Operating Parachute

- Given that we have strong Reserves, and an expectation of some stability for Ad Valorem Tax and Non-Ad Valorem Assessment revenue, in the short-term (less some delinquency), we are fairly well-positioned to gradually react to and absorb the impacts of wage and operating inflation.
- Unless the Communication Needs come in much lower than the up-front estimates we've seen, alternative funding should be considered to maintain Reserves as a safety net against inflation, and also as an investment tool to hedge against inflation. Particularly while debt is cheap.

Recommended Response Philosophy – Don't Muzzle the Ox

- While risks exist, they cannot be reasonably predicted with any certainty, and overworking existing staff won't prevent macroeconomic issues.
- The County is growing. Where workload warrants additional staff, consider funding those positions. We've built in a couple in this budget.
- However, this is not an endorsement to hire staff without going through a proper budget/budget amendment process, because we need to properly monitor FTE counts in growth.

Recommended Response Philosophy – Some Capital Spending is Growth Prep

- It wouldn't appear that net migration is going to stop in the short term.
- Developing infrastructure and replacing equipment that is unable to keep up with the demand loads is preparation for that.
- Again, this is not to be done without thought or in unmeasured ways, but it must be done.

Overview – Trends/Threats

- ALL PERIODS OF ECONOMIC GROWTH HAVE AN END
 - Grow recurring payroll and operating costs wisely and attempt to accumulate sufficient reserves to provide a cushion against the next downturn, plan capital wisely...

Built-In Changes Section

Major Mandates, Revenue Adjustments, Minor Staff
Recommendations

Overview – Major Built-in Changes (Revenue)

Activity-based revenue trends like fuel taxes, sales taxes, shared revenue, are not entirely clear. They generally appear to be coming back, but there appear to be outliers and noise in the data. Some more localized revenue changes we did build in at this juncture:

1. Increase in Ambulance Fees – Net \$95K
2. **Decrease in Investment Revenue – (\$117K)**
3. **Increase in Building Permit Fees - \$108K and Zoning/Planning Revenue - \$19K**

Overview – Major Built-in Changes (Payroll)

- Budget, as usual, includes revised payroll projections based on current experience and moves that have already happened in current year.
 1. Increase in Florida Retirement Rates - \$51K
 2. **Estimated Health Insurance Increase at 8% (pure guess) - \$208K**
 3. **Raise plan per union agreements (including benefits): \$264K**
 4. Includes additional expenses such as increased OT and urgent filling or restoration of prior eliminated positions, commitments made during FY 2021, promotion, increases in grade, longevity pays required by personnel policy and labor agreements. Net \$95K increase
 5. **Adjustment for OT Budgets per current trends - \$169K (\$154K in EMS/Fire combined)**

Overview – Major Built-in Changes (Payroll)(2)

1. New Position: Assistant County Attorney: \$109K (this number includes operating startup)
2. New Position: Permit Tech I - \$39K

Overview – Built-in Changes (Operating)

Department Operating requests were generally modest, reasonable, and non-discretionary, and such as were necessary to maintain current service levels were approved. However, some major cost increases are still projected.

1. **General Property Casualty Insurance Increases are 30% since 2020 - \$260K**
2. IT Costs for other Depts such as Library & DPS rolling under NRT contract - \$77K
3. Utility Cost Increases, primarily due to Annex - \$24K
4. Operating cost increases at DPS primarily due to supply needs - \$56K (49 EMS/7 Fire)
5. Increases in Tourism Promotional Activities - \$47K (appears to be < prelim Revenue Increase)
6. Renovations at Shell Mound, Blue Springs, and Henry Beck - \$12K additional

Overview – Built-in Changes (Operating)(2)

7. Operating Increases to keep up with additional Building Department workload, software service fees, etc. - \$55K
8. Operating Increases to catch up backlog and modernize Planning Department, includes restructure to move Zoning with Planning function, separating Code Enforcement - \$58K (includes some one-time cost components that won't be recurring).
9. EMS participation in Public Emergency Medical Transportation (PEMT) Supplemental Reimbursement Program as a Medicaid Managed Care Organization (MCO) - \$150K (but offset by at least \$150K in revenue, expected recovery is approximately \$61 for every \$39 transferred to Agency for Health Care Administration (AHCA). Built into budget at this stage, but requires an agreement before October 1.

Overview – Built-in Changes (Capital)

1. Ambulance Replacement Schedule – 2 ambulances financed at 3 years - \$137K (after \$20K other reduction).
2. Fire Engine and supervisor vehicle purchase - \$355K
3. Replacement of truck in Parks with over 400K miles - \$35K
4. Replacement of truck in Building Department built when Bill Clinton was President - \$35K
5. Larger capital discussions will no doubt continue through the summer.

Budget Requests - Agencies

- The following Agencies requested no budget increase:
 1. State Attorney
 2. Guardian Ad Litem
 3. Levy County Health Department

Budget Requests - Agencies

- The following Agencies didn't have their request ready:
 1. Eighth Circuit Judicial Admin

Budget Requests - Agencies

- The following Agency agreements were built in for an increase:
 1. Medical Examiner Office Contract - \$2K
 2. Public Defender's Office Comm/Facility Support - \$705.00

BUILT IN Major Changes to Deficit Summary

	Integration	General Fund	R&B	Court Technology	Transit	EMS	Fire	Tourism	Utility	Building Inspections	Capital Projects	Landfill	Total	Notes
Increase in Florida Retirement Contribution Rates	Staff Recommended	\$ (11,517)	\$ (6,500)		\$ (1,312)	\$ (21,400)	\$ (6,622)	\$ (213)	\$ (200)	\$ (1,066)		\$ (2,142)	\$ (50,972)	Required by law
Increase in Health Insurance (Estimated at 8% until Info Available)	Staff Recommended	\$ (55,000)	\$ (58,000)		\$ (10,800)	\$ (44,000)	\$ (8,208)	\$ (1,800)	\$ (1,350)	\$ (9,000)		\$ (18,900)	\$ (207,058)	8% Estimate until better info available
FY 2022 \$1K Raise	Staff Recommended	\$ (74,308)	\$ (68,620)		\$ (13,014)	\$ (62,000)	\$ (11,900)	\$ -	\$ (1,775)	\$ (11,831)		\$ (20,113)	\$ (263,561)	Per Union Agreements
Net effect of multiple FY 21 staff movements, additional positions and wage increases approved in FY 21 (w/o prior budget actions)	Staff Recommended	\$ (10,300)							\$ (3,325)	\$ (37,000)		\$ (44,803)	\$ (95,428)	Reallocate Staff from Water Utility to County Admin, Reallocate additional 0.5 FTE to Utility from Maintenance, County Admin Office staff and Landfill Equipment Operator (Driver)
Adjustment of Overtime Budgets	Staff Recommended	\$ (11,400)	\$ (5,000)			\$ (152,000)	\$ (2,000)					\$ 1,000	\$ (169,400)	Based on actual FY 21 Current Trends
General Property Casualty Insurance Increases	Staff Recommended	\$ (260,000)											\$ (260,000)	30% increase total from FY20 to 22
General Admin Cost Allocation Update	Staff Recommended	\$ 150,200	\$ (19,034)			\$ (79,214)	\$ (16,983)	\$ (1,452)	\$ (1,630)	\$ (6,296)		\$ (25,591)	\$ -	Overhead Cost Model Updates for FY 22
Additional Costs for Growth and Catchup in Planning & Zoning, as well as Building Department	Staff Recommended	\$ (58,400)	\$ -		\$ -	\$ -				\$ (55,000)			\$ (113,400)	Per Restructure of Planning, Zoning, Building Functions, Planning backlog
New Position: Permit Tech I	Staff Recommended	\$ -								\$ (38,897)			\$ (38,897)	
Net Revenue Adjustment - Building & Planning / Zoning Activities	Staff Recommended	\$ 19,000	\$ 5,700							\$ 108,300			\$ 133,000	
Net Revenue Adjustment - Investments	Staff Recommended	\$ (97,850)	\$ (3,800)			\$ (3,515)	\$ (2,945)	\$ 285			\$ (2,850)	\$ (5,700)	\$ (116,375)	Prelim Conservative Estimates
Net Ambulance Fee Activity	Staff Recommended					\$ 95,000							\$ 95,000	Currently Trending Upward
Utility Cost Increases	Staff Recommended	\$ (24,300)											\$ (24,300)	Primarily Driven by Greater Use of Annex
IT Service Cost Increases for Library & DPS	Staff Recommended	\$ (77,000)											\$ (77,000)	Portion of DPS Increase To Be Recovered via Gen Admin Fee
Various Other Operating Increase Requests Recommended	Staff Recommended	\$ (21,900)	\$ (4,000)										\$ (25,900)	Outside Legal, IT Contract for Libraries, Additional Comm Tower costs, etc.
Operating Cost Increases for Public Safety Dept	Staff Recommended					\$ (48,800)	\$ (7,250)						\$ (56,050)	
Capital Cost Increase for Public Safety Department	Staff Recommended					\$ (136,667)	\$ (355,000)						\$ (491,667)	Department has deferred capital needs complicated by supply interruptions
EMS Participation in AHCA MCO Program Revenue	Staff Recommended					\$ 150,000							\$ 150,000	Conservative - Expected Revenue should be roughly 156% of Transfer Participation
EMS Participation in AHCA MCO Program Expenses	Staff Recommended					\$ (150,000)							\$ (150,000)	Maximum Participation Level
New Position: Assistant County Attorney	Staff Recommended	\$ (108,705)											\$ (108,705)	\$75K Salary per A. Brown, total includes benefits and operating/startup costs
Tourism Promotional Activity Increases	Staff Recommended							\$ (47,251)					\$ (47,251)	Prelim Revenue Analysis indicates fund will still be in surplus
Parks Renovations @ Shell Mound, Blue Springs, and Henry Beck	Staff Recommended	\$ (12,100)											\$ (12,100)	
Replacement of Trucks w/ excessive miles in Parks & Building Department	Staff Recommended										\$ (70,000)		\$ (70,000)	Parks truck has over 400k miles
State Attorney's Office, Guardian Ad Litem Budget	Staff Recommended	\$ -											\$ -	No change requested
Public Defender Budget Request	Staff Recommended	\$ (105)		\$ (600)									\$ (705)	Technology Costs, primarily
Eighth Circuit Court Admin Request	Staff Recommended	\$ -											\$ -	Not submitted
Health Department Budget Request	Staff Recommended	\$ -											\$ -	No change requested
Medical Examiner's Office Request	Staff Recommended	\$ (2,000)											\$ (2,000)	Based on change in Monthly Charge
Net Built-In Deficit Reduction/(Addition)		\$ (655,685)	\$ (159,254)	\$ (600)	\$ (25,126)	\$ (452,596)	\$ (410,908)	\$ (50,431)	\$ (8,280)	\$ (50,790)	\$ (72,850)	\$ (116,249)	\$ (2,002,769)	

BUILT IN Major Changes to Deficit Summary

	Total
1 Increase in Florida Retirement Contribution Rates	\$ (50,972)
2 Increase in Health Insurance (Estimated at 8% until Info Available)	\$ (207,058)
3 FY 2022 \$1K Raise	\$ (263,561)
4 Net effect of multiple FY 21 staff movements, additional positions and wage increases approved in FY 21 (w/o prior budget actions)	\$ (95,428)
5 Adjustment of Overtime Budgets	\$ (169,400)
6 General Property Casualty Insurance Increases	\$ (260,000)
7 General Admin Cost Allocation Update	\$ -
8 Additional Costs for Growth and Catchup in Planning & Zoning, as well as Building Department	\$ (113,400)
9 New Position: Permit Tech I	\$ (38,897)
10 Net Revenue Adjustment - Building & Planning / Zoning Activities	\$ 133,000
11 Net Revenue Adjustment - Investments	\$ (116,375)
12 Net Ambulance Fee Activity	\$ 95,000
13 Utility Cost Increases	\$ (24,300)
14 IT Service Cost Increases for Library & DPS	\$ (77,000)
15 Various Other Operating Increase Requests Recommended	\$ (25,900)
16 Operating Cost Increases for Public Safety Dept	\$ (56,050)
17 Capital Cost Increase for Public Safety Department	\$ (491,667)
18 EMS Participation in AHCA MCO Program Revenue	\$ 150,000
19 EMS Participation in AHCA MCO Program Expenses	\$ (150,000)
20 New Position: Assistant County Attorney	\$ (108,705)
21 Tourism Promotional Activity Increases	\$ (47,251)
22 Parks Renovations @ Shell Mound, Blue Springs, and Henry Beck	\$ (12,100)
23 Replacement of Trucks w/ excessive miles in Parks & Building Department	\$ (70,000)
24 State Attorney's Office, Guardian Ad Litem Budget	\$ -
25 Public Defender Budget Request	\$ (705)
26 Eighth Circuit Court Admin Request	\$ -
27 Health Department Budget Request	\$ -
28 Medical Examiner's Office Request	\$ (2,000)
	\$ (2,002,769)

This concludes our presentation about staff recommendations – now we can move on to your questions about these and other built-in items, and then review the current list of Options for potential decisions.

To be clear – Obviously any changes, including a different approach to built-in items, are at the discretion of the Board. The idea behind the recommendations is to streamline the process as much as possible to filter out things like mandates, recent past decisions, and contractual obligations.

BOCC Options Section

County Fire, Attorney Office, & External Agencies

Options for BOCC to Consider Summary

	Total
1 LARC Increase	\$ (20,000)
2 Meridian Behavioral Increase	\$ (1,786)
Nature Coast Business Development Council	
3 Increase	\$ (1,615)
4 Levy County Prevention Coalition Increase	\$ (5,000)
Staff Morriston Fire Station 11 Full-Time (3	
5 Shifts X 1)	\$ (241,000)
6 3% Increase for Attorney Office Manager	\$ (1,698)
	\$ (271,099)