

Levy County FY 20-21

Budget Workshop 7-21-20

General Scheduling Notes (subject to change)

- 5/19/20 Workshop – Overview, Trends/Threats, BOCC Dep't Requests & Options
- 6/16/20 Workshop – Revenue Updates, Constitutional Officer Requests, Outside Agencies
- 6/23/20 Workshop – Reserved in case 6/16/20 meeting is unproductive or deadline is too tight
- ~~7/7/20 Workshop – Prior Meeting Loose Ends, Fire Budgets, Capital Planning Discussion~~
- 7/21/20 Workshop – Revenue Updates, Municipal Fire Budgets
- 8/4/20 ~~7/28/20~~ Final Workshop – Required to receive Tentative Budget and set Proposed Millage. Full balancing with Anticipated Reserves here.
- 9/8/20 – Tentative Hearings
- 9/22/20 – 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 the prelim staff budget you've been given – follow up on any items that are in the “Built-In/Recommended” section of the “Changes” sheet you're not sure about.
- Give direction with regard to the Municipal Fire Budget Requests.

Overview – Trends/Good News

- Certified values from the Property Appraiser added a net of \$230K
- Building Permit Revenues remain strong, we've adjusted those upward \$40K.
- Medical Examiner's Budget, based on our usage, is reduced \$27K

Overview – Trends/Causes for Pause

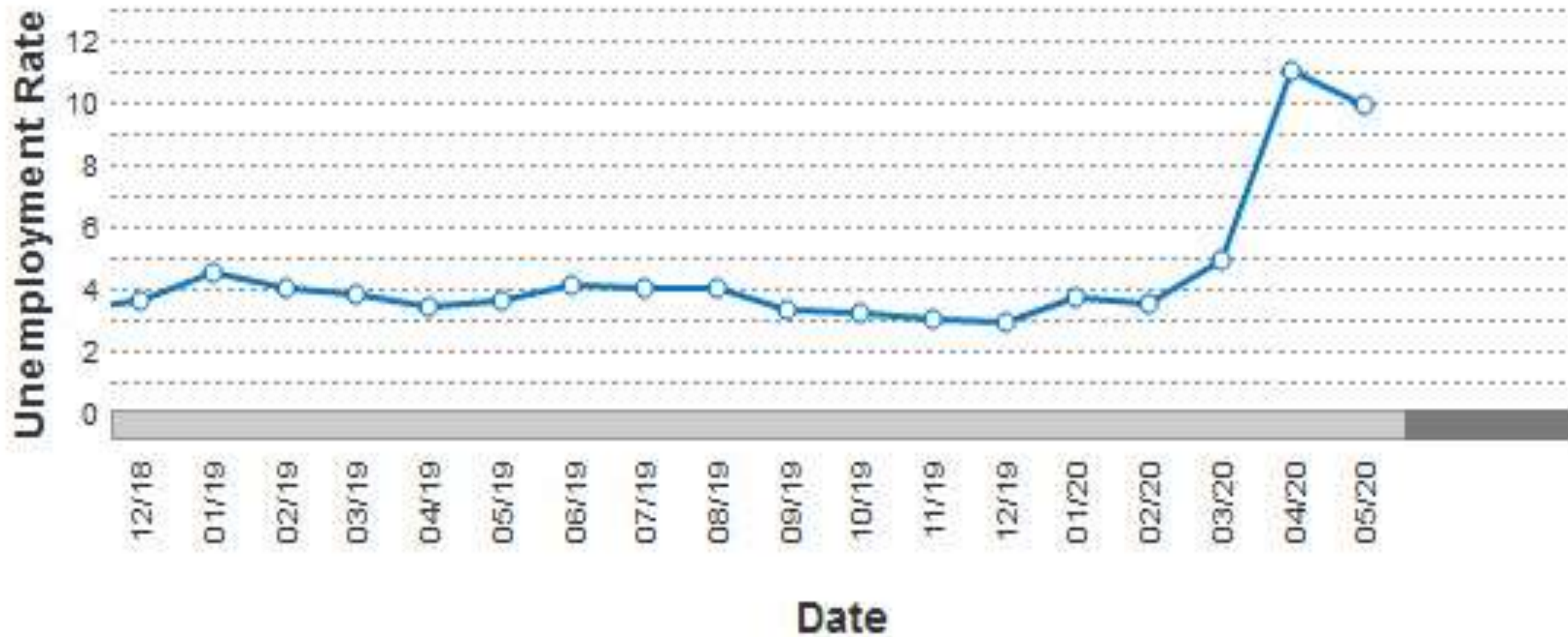
- Activity based revenues dropped off in major ways (see next slide). We are expecting recovery but it's a deep hole to climb out of, and when we reach back to prior trend lines is uncertain, at best.
- Levy County Unemployment has started bouncing back, but is still well over double what it was in March.
- It appears we troughed at 1,700 unemployed in the County, and that number at last count was still over 1,500, and likely still between 1,200 and 1,400.
- That number was below 600 in February.

MAJOR ACTIVITY TAX & SHARED REVENUE CHANGES –JUNE 2019 VS JUNE 2020

<u>Description</u>	<u>JUNE 2019</u>	<u>JUNE 2020</u>	<u>YOY Increase</u>	
			<u>(Decrease)</u>	<u>% Down</u>
Taxes-Ad Valorem	\$ 998,153	\$ 1,222,077	\$ 223,924	22.4%
Taxes-Delinquent	\$ 11,099	\$ 4,862	\$ (6,237)	-56.2%
Taxes-Small Co Discretionary	\$ 242,080	\$ 214,371	\$ (27,709)	-11.4%
Taxes-Communications Service	\$ 10,667	\$ 12,043	\$ 1,376	12.9%
State Revenue Sharing	\$ 80,664	\$ 41,202	\$ (39,462)	-48.9%
Loc Govt 1/2 Cnt Sales Tx	\$ 142,623	\$ 130,479	\$ (12,144)	-8.5%
Loc Govt Emerg 1/2 Cent	\$ 144,704	\$ 96,128	\$ (48,576)	-33.6%
Loc Govt 1/2 Cent Fiscally Constraine	\$ 56,259	\$ 51,049	\$ (5,210)	-9.3%
Fuel Tax-9th Cent	\$ 3,761	\$ 2,074	\$ (1,687)	-44.9%
Local Option Fuel Tax	\$ 107,018	\$ 77,062	\$ (29,956)	-28.0%
Second Local Option Fuel ax (1-5 Cer	\$ 72,852	\$ 53,617	\$ (19,235)	-26.4%
Fuel Tax - County 7th Cent	\$ 55,691	\$ 30,879	\$ (24,812)	-44.6%
20% 5th/6th Fuel Tax	\$ 25,476	\$ 13,841	\$ (11,635)	-45.7%
80% 5th/6th Fuel Tax	\$ 101,907	\$ 55,366	\$ (46,541)	-45.7%
** GRAND TOTAL **	\$ 2,052,954	\$ 2,005,050	\$ (47,904)	-2.3%

Unemployment Rate

Levy County



Unemployed People

Levy County



Built-In Changes Section

Major Mandates, Revenue Adjustments, Minor Staff
Recommendations

Overview – Offsets/Usage – General Fund

- Approximate cost of LIUNA package is a net of about \$360K, across all funds
- Restoring Planner position added back roughly \$76K, net against reduction in Professional Service costs.
- Prior Meeting Options, including Constitutional Officer budgets, added \$774K to the budgeted expenses.

Budget Requests - Agencies

- The following external agency budgets are built-in:
 1. Eighth Circuit Judicial Admin - \$3,100 increase (\$1,800 in GF)
 2. Medical Examiner's Office – (\$27K decrease)

BUILT IN Major Changes to Deficit Summary

	Total
¹ Eighth Judicial Circuit Budget Request	\$ (3,103)
² Medical Examiner's Office Budget	\$ 27,000
³ Options Approved Last Meeting	\$ (774,240)
⁴ Increase in Sheriff Inglis Contract Revenue	\$ 5,858
⁵ Restore Planner Position	\$ (76,400)
⁶ BOCC LIUNA Agreement	\$ (360,409)
⁷ Net Transfer Changes: Decrease Transfer to County Communications, Increase XFR to Utility	\$ 1,000
⁸ Increase in Property Appraiser Certified Values, Other Revenue Adj Based on Trends	\$ 270,856
Total (Increase) Reduction to Deficit	\$ (909,438)

BUILT IN Major Changes to Deficit Summary - DETAIL

BUILT IN Major Changes to Deficit Summary	Integration	General Fund	R&B	Court Technology	Transit	E911	EMS	Fire	Tourism	Utility	Building Inspections	Capital Projects	Landfill	Total	Notes
														\$ -	
1 Eighth Judicial Circuit Budget Request	Tentative Budget	\$ (1,813)		\$ (1,290)										\$ (3,103)	Received 6/30/2020
2 Medical Examiner's Office Budget	Tentative Budget	\$ 27,000												\$ 27,000	Received 6/11/2020 - Reduction in Caseload % resulting in Annual Assessment Decrease
3 Options Approved Last Meeting	Tentative Budget	\$ (761,595)				\$ (2,645)						\$ (10,000.00)		\$ (774,240)	Constitutional Officers, Agencies, Emergency Management
4 Increase in Sheriff Inglis Contract Revenue	Tentative Budget	\$ 5,858												\$ 5,858	New Contract Revenue Amount
5 Restore Planner Position	Tentative Budget	\$ (76,400)												\$ (76,400)	Net of NCFLRPC Contract Elimination
6 BOCC LIUNA Agreement	Tentative Budget	\$ (125,509)	\$ (126,500)		\$ (27,100)		\$ (4,400)	\$ (4,400)	\$ (4,400)	\$ (3,600)	\$ (21,300)		\$ (43,200)	\$ (360,409)	Net of Insurance Savings
7 Net Transfer Changes: Decrease Transfer to County Communications, Increase XFR to Utility	Tentative Budget	\$ 1,000												\$ 1,000	Decrease Transfer to County Comm, Increase Transfer to Utilities.
8 Increase in Property Appraiser Certified Values, Other Revenue Adj Based on Trends	Tentative Budget	\$ 230,356									\$ 40,500			\$ 270,856	Decrease Transfer to County Comm, Increase Transfer to Utilities.
9 Reallocate Building Staff for Zoning Duties	Tentative Budget	\$ (19,400)									\$ 19,400			\$ -	Based on advice from Department
														\$ -	
	Net Built-In Deficit Reduction/(Addition)	\$ (720,503)	\$ (126,500)	\$ (1,290)	\$ (27,100)	\$ (2,645)	\$ (4,400)	\$ (4,400)	\$ (4,400)	\$ (3,600)	\$ 38,600	\$ (10,000.00)	\$ (43,200)	\$ (909,438)	

Overview of Major Funds' Surplus(Deficit) Before Options

- General Fund: (\$999,722) – Includes Transfers Subsidizing Other Funds and Capital Transfers
- Road & Bridge: (\$329,307) – After GF Transfer in of \$600K, and cutting back transfer to Road Projects Fund.
- EMS: (\$777,583)
- Fire: +\$64,409
- Landfill: (\$212,176) – Includes \$400,000 of Budgeted Non-cash Expenses related to Depreciation and Closure Costs

BOCC Options Section

Municipal Fire Department Coverage Areas

REMINDER

Recommended Response Strategy – Maintain Reasonable Sustainability

- In order to help insure the sustainability of operations, and to aid in emerging from the other side of this:
 - Avoid any dramatic payroll or operating cuts, but we will consider any offerings of reductions.
 - Required/mandated increases will be prioritized, but any requests not needed to maintain current service levels are discouraged.

Please keep last point in mind for Options

Options for BOCC to Consider Summary

	Total	Fund(s)
Municipal Fire Budget Requests (Increase)Reduction		
1 Bronson	\$ (30,042)	Fire
2 Cedar Key	\$ (15,000)	Fire
3 Chiefland	\$ (39,143)	Fire
4 Fanning Springs	\$ (12,203)	Fire
5 Inglis	\$ (22,044)	Fire
6 Williston	\$ (49,143)	Fire
7 Possible EMS Assessment Choice (FOR INFORMATIONAL PURPOSES THIS MEETING ONLY)		
Increase EMS Assessments to \$171 per Residential	\$ 1,128,899	EMS
Increase EMS Assessments to \$154 per Residential	\$ 770,193	EMS
Increase EMS Assessments to \$129 per Residential	\$ 205,994	EMS
Total (Increase) Reduction to Deficit - assumes largest EMS option	\$ 961,324	

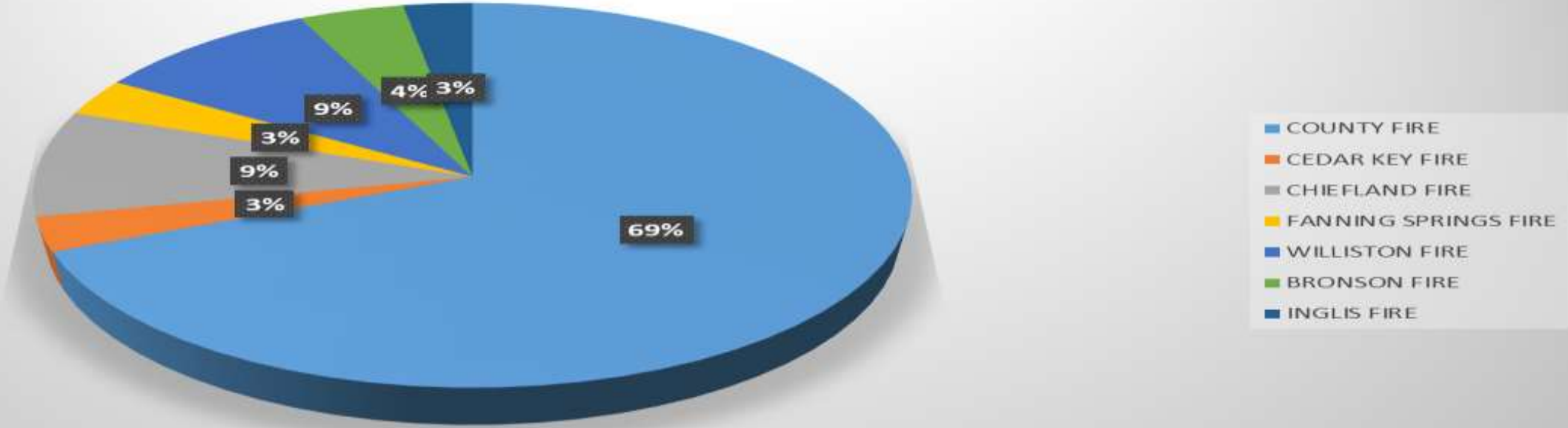
County and Municipal Fire Department 2021 Requested Budget vs Approved Budget for 2020

	Sum of Base 2020_Bdgt**	2021 Request	2021/2020 % Increase
CEDAR KEY FIRE	89,286	104,286	16.80%
CHIEFLAND FIRE	244,558	283,701	16.01%
FANNING SPRINGS FIRE	81,353	93,556	15.00%
WILLISTON FIRE	248,522	297,665	19.77%
BRONSON FIRE	102,358	132,400	29.35%
INGLIS FIRE	111,592	133,636	19.75%
TOTAL	877,669	1,045,244	19.09%
COUNTY FIRE*	1,643,601	1,686,989	2.64%

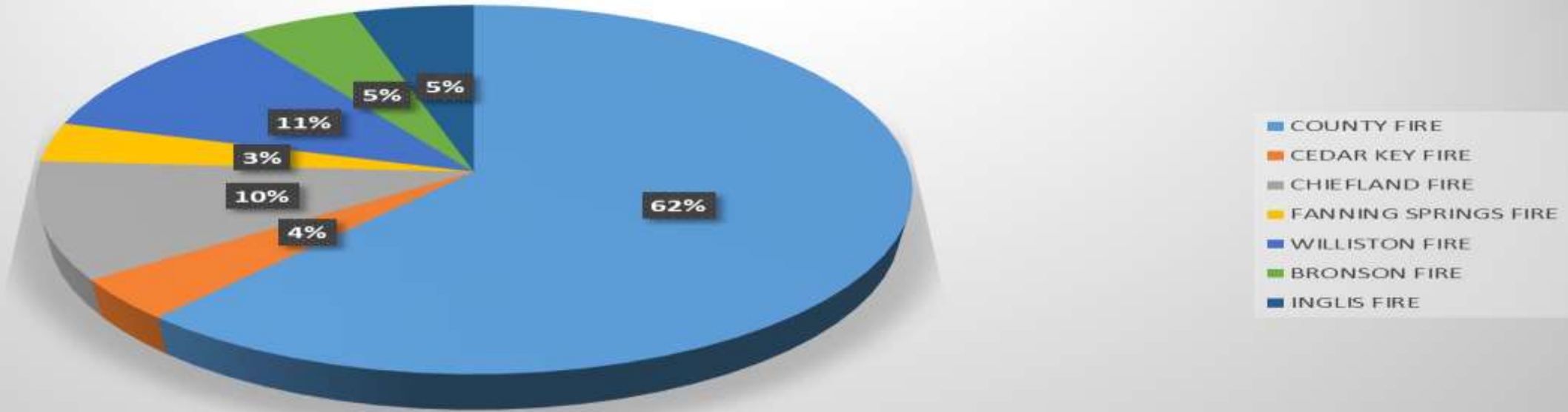
* Built into the Staff Budget Presneted on 05-19-20)

** removes communication and one- time components. This returns most departments to the 2019 Budget baseline.

Percentage of Total 2016 Budget by County and Municipality

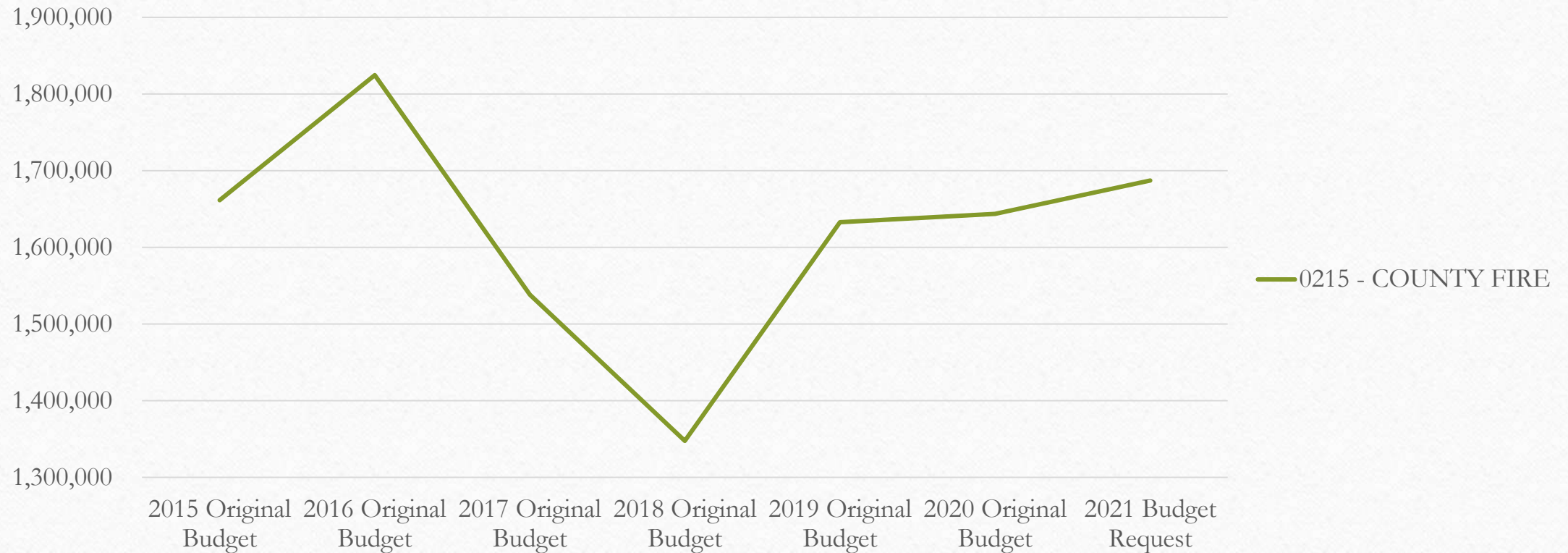


Percentage of Total 2021 Budget by County and Municipality

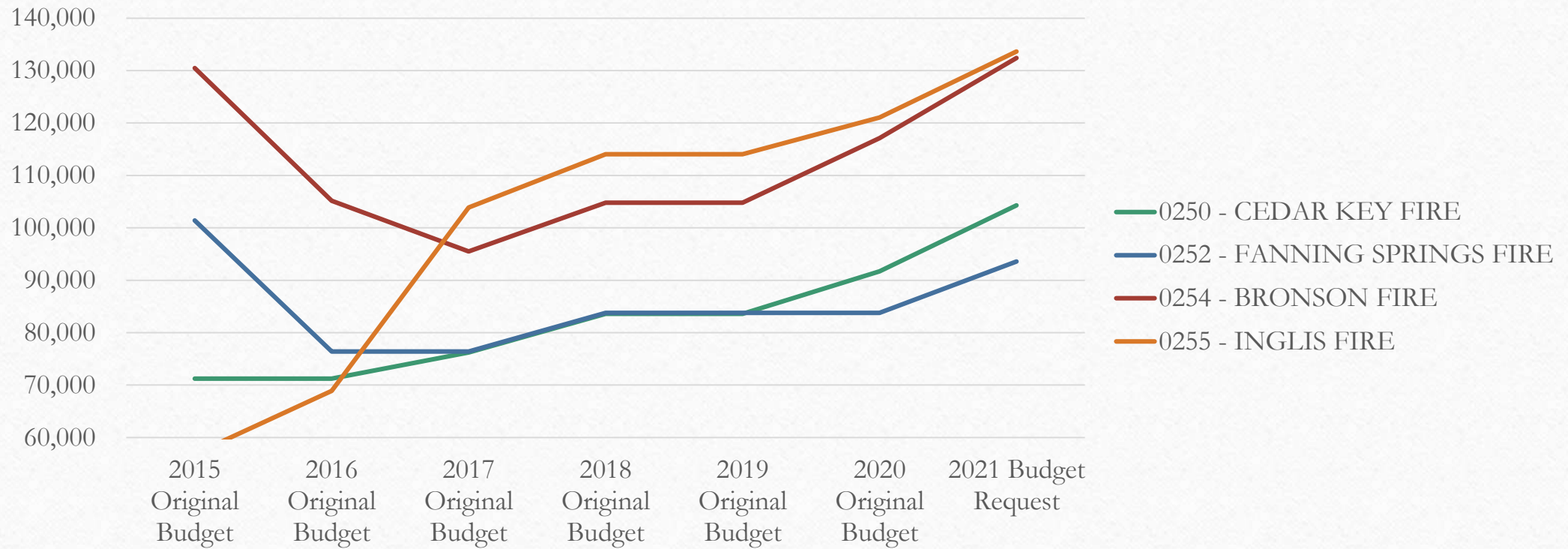


County Fire Trends 2015-2021

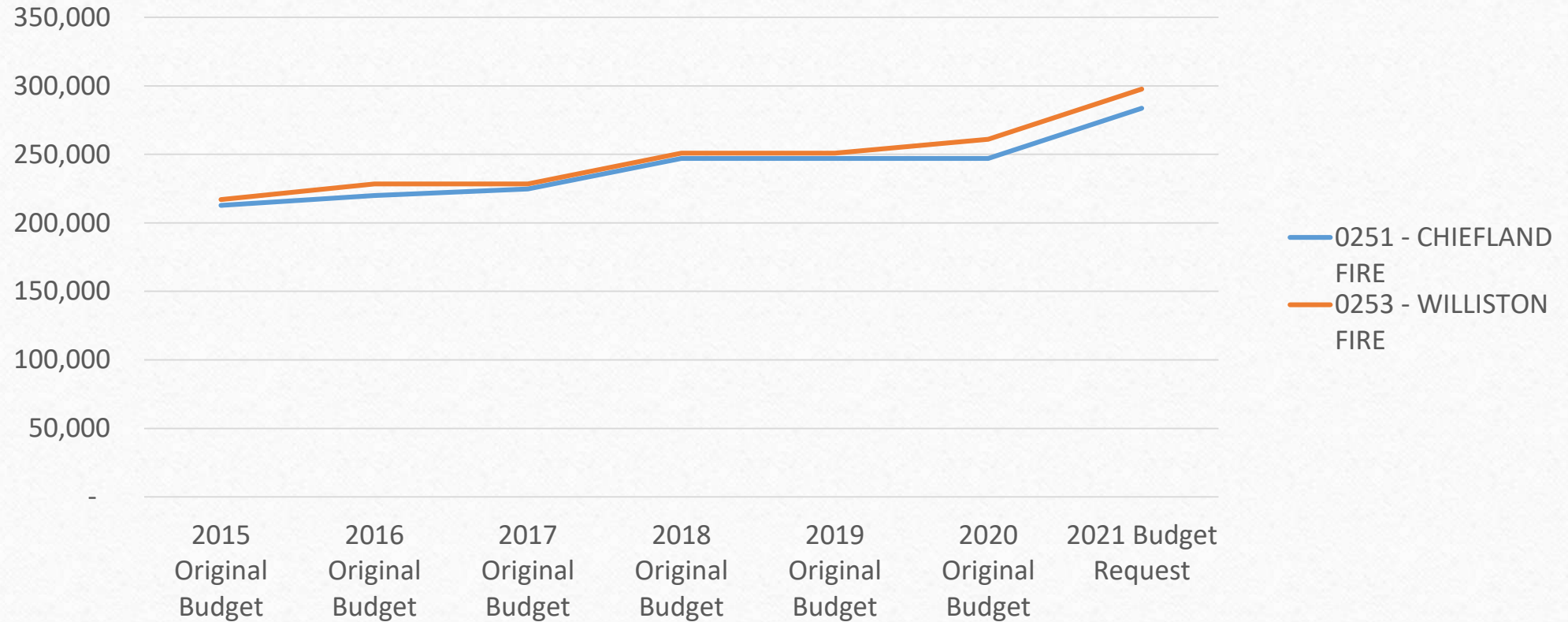
0215 - COUNTY FIRE



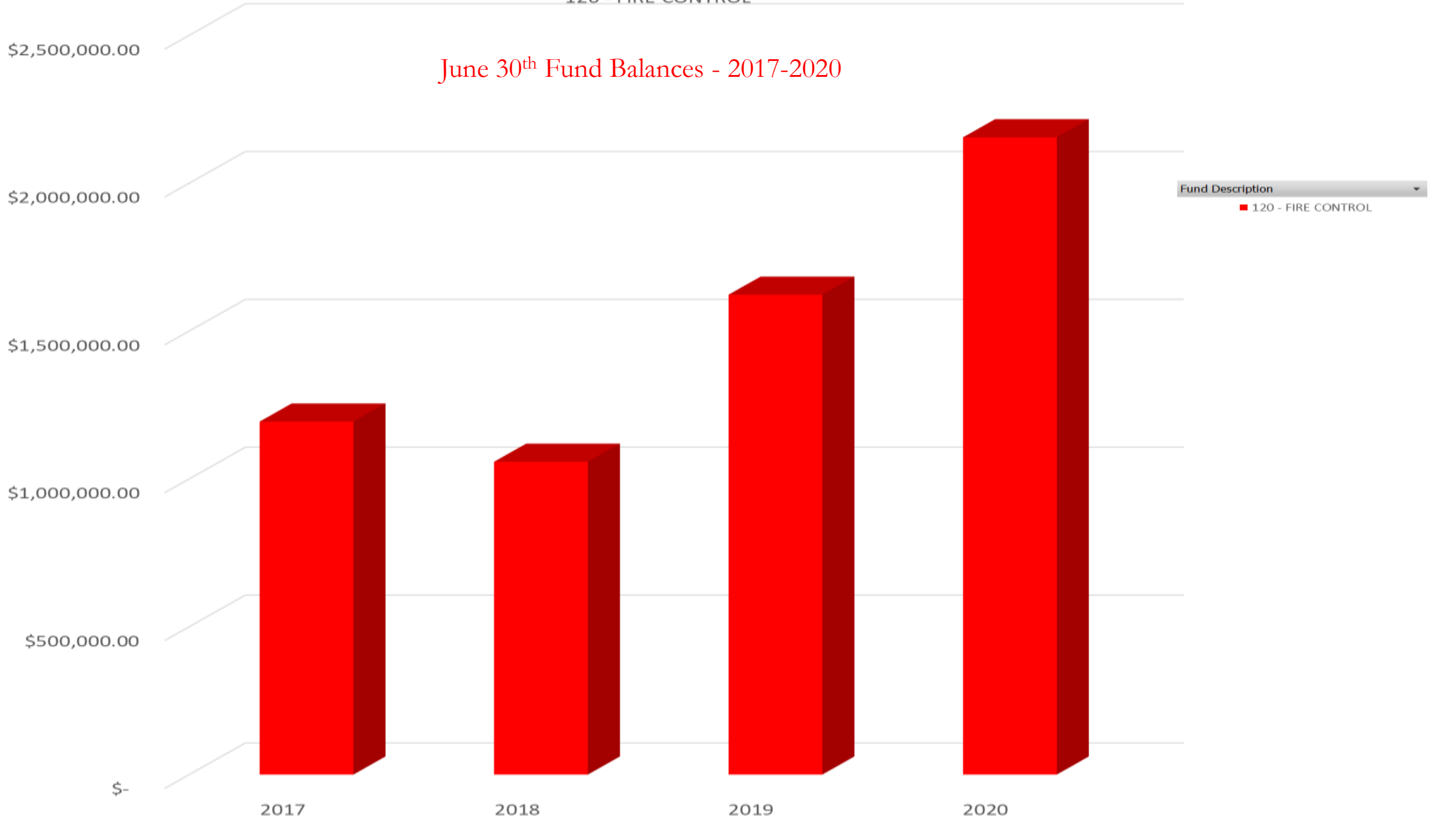
Municipal Fire Trends 2015-2021



Municipal Fire Trends 2015-2021



June 30th Fund Balances - 2017-2020



Fund Description

- 120 - FIRE CONTROL

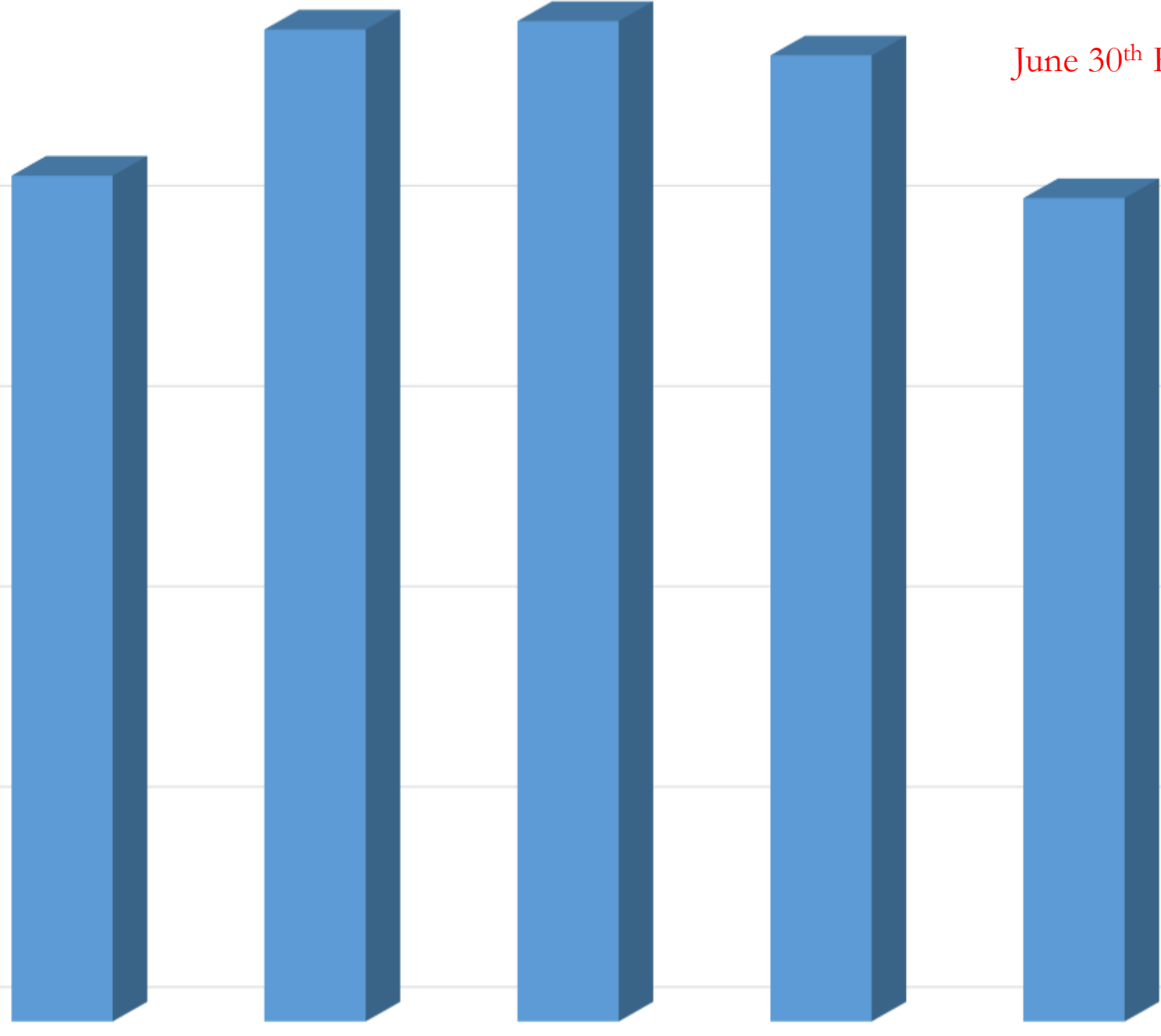
116 - EMERGENCY MEDICAL SERVICES

June 30th Fund Balances - 2016-2020

\$2,500,000.00
\$2,000,000.00
\$1,500,000.00
\$1,000,000.00
\$500,000.00
\$-

Fund Description
■ 116 - EMERGENCY MEDICAL SERVICES

2016 2017 2018 2019 2020



The end

Next Meeting: August 4th:

- Set Proposed Millage (Last possible day to do so)
- Receive remainder of Tentative Budget with all funds balanced.