



LEVY COUNTY FY 24-25

Budget Workshop 7-16-24

GENERAL SCHEDULING NOTES (SUBJECT TO CHANGE)

5/23/24 Workshop – Overview, Trends/Threats, **BOCC Dep't Requests & Options**

6/18/24 Workshop – Revenue Updates, **Constitutional Officer Requests, Outside Agency Funding**

7/16/24 Workshop – **Municipal Fire Requests**, Revenue Updates, Cleanup on Undecided Options, Capital Discussion, Etc.

8/1/24 Final Workshop – REQUEST TO MOVE FROM 7/30 – Required to receive Tentative Budget and set Proposed Millage. Full balancing with Anticipated Reserves here.

9/3/24 – Hearings to Adopt Tentative Millage Rate and Budget

9/10/24 – Hearings to Adopt Annual Assessment Resolution

9/17/24 – Hearings to Adopt Final Millage Rate and Budget

THINGS FOR TODAY:

1

Consider Any Revised Revenue Updates, Impact to Fund Surplus / (Deficit) Pictures. Introduction of additional Funds

2

Consider some Major Capital Funding Structures and Built-In Costs & Other Adjustments.

3

Give direction with regard to:

- A. Municipal Fire Requests
- B. Public Safety Personnel Funding Levels
- C. Capital Outlay Options

An aerial photograph of a serene lake surrounded by dense greenery and palm trees. In the center of the lake, a small island features a gazebo. The water reflects the surrounding trees and sky. The image is framed by a dark blue circular graphic with white geometric patterns, including circles and lines, on the left and right sides.

UPDATE ON MAJOR REVENUE SOURCES & FUND HEALTH OBSERVATIONS

PROPERTY TAX VALUES –

- Certified Taxable Value from the Property Appraiser is \$3.15B.
- This yields an additional \$726K in revenue over the initial estimated values.
- This also results in an additional \$16K in CRA payments to Williston and Cedar Key



The background is a dark blue gradient with faint technical graphics. On the right side, there are several concentric circles and arcs, some with numerical labels like 100, 110, 120, 130, 140, 150, 160, 170, 180, 190, 200, and 210. There are also some dashed lines and arrows, suggesting a technical or engineering theme.

BUILT-IN CHANGES SUMMARIES

REVENUE ADJUSTMENTS, GRANT & EXTERNAL FUNDING,
CAPITAL PROJECTS, RECURRING FUNDED CAPITAL REQUESTS

(Summary Slide First, Detail Slide Follows)



| # | Summary Type | TYPE | Recurring or One-Time | Sum of Surplus / Deficit Impact |
|---|--|---------------|-----------------------|---------------------------------|
| - 62 | Update for Actual FY25 Health ◦ Premiums | ◦ X - Expense | Recurring | \$ 181,700 |
| - 63 | Correcting Inflation Adjustment on ◦ External Funding | ◦ X - Expense | Recurring | \$ 19,531 |
| - 64 | Anticipating Grant & Capital Project ◦ Budgets with Remaining Allocations | ◦ R - Revenue | Recurring | \$ 2,898,471 |
| | | ◦ X - Expense | One-Time | \$ (1,355,883) |
| | | | Recurring | \$ (763,276) |
| - 65 | Appropriate Interfund Advance for ◦ Capital Outlay | ◦ R - Revenue | One-Time | \$ 1,040,000 |
| | | ◦ X - Expense | One-Time | \$ (1,040,000) |
| - 66 | Adjust 911 Center to Accumulated ◦ LCSO Reversions | ◦ X - Expense | One-Time | \$ (193,706) |
| - 67 | Adjust to Certified Value from ◦ Property Appraiser | ◦ R - Revenue | Recurring | \$ 726,109 |
| | | ◦ X - Expense | Recurring | \$ (15,674) |
| - 68 | Funded Capital Requests | ◦ R - Revenue | Recurring | \$ (150,000) |
| | | ◦ X - Expense | One-Time | \$ (282,643) |
| | | | Recurring | \$ 150,000 |
| - 69 | Anticipating Legislative Allocations ◦ for EOC/911 Public Safety Complex | ◦ R - Revenue | One-Time | \$ 11,372,471 |
| | | ◦ X - Expense | One-Time | \$ (11,372,471) |
| - 70 | Net Restructure Costs for ◦ Administration and SHIP | ◦ X - Expense | Recurring | \$ (79,157) |
| Grand Total Surplus / (Deficit) Impact | | | | \$ 1,135,472 |

| | | | | | | | | | | | Grand Total Surplus / (Deficit) Impact | | | | | | | | | |
|---|-------------|---|--|---|---|--|--|---|-------------------------|--|---|---------------------|----|----|----|----|----|----|----|--------|
| | | | | | | | | | | | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | Impact |
| Recurring or One-Time | TYPE | Fund | Update for Actual FY25 Health Premiums | Correcting Inflation Adjustment on External Funding | Anticipating Grant & Capital Project Budgets with Remaining Allocations | Appropriate Interfund Advance for Capital Outlay | Adjust 911 Center to Accumulated LCSO Reversions | Adjust to Certified Value from Property Appraiser | Funded Capital Requests | Anticipating Legislative Allocations for EOC/911 Public Safety Complex | Net Restructure Costs for Administration and SHIP | | | | | | | | | |
| One-Time | R - Revenue | 104 - STATE MOSQUITO CONTROL | | | \$ 40,500 | | | | | | | \$ 40,500 | | | | | | | | |
| | | 108 - PUBLIC TRANSIT | | | \$ 1,598,521 | | | | | | | \$ 1,598,521 | | | | | | | | |
| | | 115 - MISC GRANTS FUND | | | \$ (106,966) | | | | | \$ 11,372,471 | | \$ 11,265,505 | | | | | | | | |
| | | 116 - EMERGENCY MEDICAL SERVICES | | | | \$ 1,040,000 | | | | | | \$ 1,040,000 | | | | | | | | |
| | | 122 - ARTICLE V GRANT | | | \$ 1,245,500 | | | | | | | \$ 1,245,500 | | | | | | | | |
| | | 194 - ARPA LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND (LATCF) | | | \$ 115,516 | | | | | | | \$ 115,516 | | | | | | | | |
| | X - Expense | 001 - GENERAL FUND | | | \$ 70,848 | | | | | | | \$ 70,848 | | | | | | | | |
| | | 104 - STATE MOSQUITO CONTROL | | | \$ (28,900) | | | | | | | \$ (28,900) | | | | | | | | |
| | | 108 - PUBLIC TRANSIT | | | \$ (2,163,521) | | | | | | | \$ (2,163,521) | | | | | | | | |
| | | 115 - MISC GRANTS FUND | | | \$ (368,472) | | | | | \$ (11,372,471) | | \$ (11,740,943) | | | | | | | | |
| | | 116 - EMERGENCY MEDICAL SERVICES | | | | \$ (1,040,000) | | | \$ (24,700) | | | \$ (1,064,700) | | | | | | | | |
| | | 122 - ARTICLE V GRANT | | | \$ 89,700 | | | | | | | \$ 89,700 | | | | | | | | |
| | | 301 - CAPITAL PROJECTS AND EQUIPMENT REPLACEMENT FUND | | | \$ 32,402 | | \$ (193,706) | | \$ (252,943) | | | \$ (414,247) | | | | | | | | |
| | | 402 - LANDFILL OPERATIONS | | | | | | | \$ (5,000) | | | \$ (5,000) | | | | | | | | |
| Recurring | R - Revenue | 001 - GENERAL FUND | | | | | | \$ 726,109 | | | | \$ 726,109 | | | | | | | | |
| | | 122 - ARTICLE V GRANT | | | \$ 5,400 | | | | | | | \$ 5,400 | | | | | | | | |
| | | 363 - ROAD IMPROVEMENT & RESTORATION | | | | | | | \$ (150,000) | | | \$ (150,000) | | | | | | | | |
| | X - Expense | 001 - GENERAL FUND | \$ 47,100 | \$ 19,531 | | | | \$ (15,674) | \$ 150,000 | | \$ (79,157) | \$ 121,800 | | | | | | | | |
| | | 101 - ROAD & BRIDGE | \$ 44,000 | | | | | | | | | \$ 44,000 | | | | | | | | |
| | | 108 - PUBLIC TRANSIT | \$ 5,600 | | | | | | | | | \$ 5,600 | | | | | | | | |
| | | 116 - EMERGENCY MEDICAL SERVICES | \$ 39,800 | | \$ 221,200 | | | | | | | \$ 261,000 | | | | | | | | |
| | | 120 - FIRE CONTROL | \$ 21,400 | | | | | | | | | \$ 21,400 | | | | | | | | |
| | | 123 - TOURIST DEVELOPMENT | \$ 1,500 | | | | | | | | | \$ 1,500 | | | | | | | | |
| | | 125 - UTILITIES | \$ 3,200 | | | | | | | | | \$ 3,200 | | | | | | | | |
| | | 134 - BUILDING INSPECTIONS & SAFETY | \$ 4,800 | | | | | | | | | \$ 4,800 | | | | | | | | |
| | | 194 - ARPA LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND (LATCF) | | | \$ (115,516) | | | | | | | \$ (115,516) | | | | | | | | |
| | | 301 - CAPITAL PROJECTS AND EQUIPMENT REPLACEMENT FUND | | | \$ 143,100 | | | | | | | \$ 143,100 | | | | | | | | |
| | | 402 - LANDFILL OPERATIONS | \$ 14,300 | | | | | | | | | \$ 14,300 | | | | | | | | |
| Grand Total Surplus / (Deficit) Impact | | | \$ 181,700 | \$ 19,531 | \$ 779,312 | \$ - | \$ (193,706) | \$ 710,435 | \$ (282,643) | \$ - | \$ (79,157) | \$ 1,135,472 | | | | | | | | |



BUILT-IN CHANGES - MAJOR DISCUSSION POINTS

MAJOR CAPITAL AND GRANT PROJECTS, INTERFUND ADVANCE ARRANGEMENTS

MAJOR BUILT-IN ADJUSTMENTS (1)

- Net Recurring Payroll and Operating Budget Adjustments relating to Health Insurance Actuals (#62), Restructure Costs(#70), and Correcting Inflation Adjustments on External Agency Funding(#63), Offset of increases/decreases net to **\$122K** (deficit decrease)
- Adjust Ad Valorem Revenues- **\$726K** (#67)
- Increase CRA Fees **\$16K** (#67)
- New General Capital Funding (Net of Other Reductions -) **\$283K** (#68)
 1. Includes Grader at \$180K to replace sold Grader
 2. Includes Road Department Mowers \$70K
 3. Includes Library SUV at \$60K to replace unreliable 2006 Van
 4. Other requests and miscellaneous reductions from prior year levels

MAJOR BUILT-IN ADJUSTMENTS (2)

- In many cases, even multi-year grant and project budgets are zeroed-out for the future fiscal years for the purpose of reassessing. In others, they're defaulted to the current year (some are known recurring).
- Item #64 - Major Grant and Capital Allocations on the sheet are generally deficit-neutral adjustments to budget for Grants & Capital Projects based on:
 1. Already-appropriated funds
 2. Plus Reasonably anticipated additional funding
 3. Less YTD Expenditures
 4. Less Anticipated Expenditures Through 9/30/24.

ADDITIONAL BUILT-IN ITEMS – (3) MUNICIPAL FIRE REQUESTS

Given the circumstances with Assessments, and that last year saw a material increase of 16% that was originally intended to be one-time, Chief and Wilbur have indicated their recommendation is to hold that increase as recurring, but with **NO INCREASE** in funding from the BOCC for FY 25, and so all departments are Built-In* at FY 24 levels, essentially an 8% per year increase avg over 2 years:

1. BRONSON: \$193,430
2. CEDAR KEY: \$152,458
3. CHIEFLAND: \$397,046
4. FANNING SPRINGS: \$152,332
5. INGLIS: \$176,878
6. WILLISTON: \$397,085

*Includes direct support, not inclusive of add'l \$2800 Communication allowance for each department.

**Chief has indicated departments have been agreeable to this recommendation.



PRELIMINARY FUND OPERATING SURPLUSES / (DEFICITS)

CONSIDERATION OF RECURRING REVENUE COMPARED WITH RECURRING EXPENSES

MAJOR UPDATED FUND SURPLUSES / (DEFICITS) BEFORE ANY OPTION ELECTIONS

General Fund: **\$3.51M**

Yet, the following funds will require a GF Transfer to subsidize deficits, but the subsidy may be less than the deficit (depends on carryover of fund balance):

1. Transportation Trust (Road & Bridge) Fund: **(\$2.24M)**
2. Emergency Medical Services: **(\$1.53M)**
3. Water Utility Fund: **(\$145K)**

MAJOR UPDATED FUND SURPLUSES / (DEFICITS) BEFORE ANY OPTION ELECTIONS (2)

- E911 Fund: **(\$39K)**
- Court Facilities Fund: **(\$131K)**
- Fire Fund: **(\$1.4M)** – Includes Capital Outlay, and Balances are healthy enough for a single year deficit until Assessments are corrected.
- Tourism Fund: **\$108K**
- Building Fund: **\$9K** – With conservative estimates on revenue peak
- Landfill Fund: **(\$654K)** – Includes \$629K of non-cash full accrual expenses and large capital outlay. Fund balance (liquid terms) is healthy.

MAJOR BUILT-IN ADJUSTMENTS (4) DPS (FIRE & EMS) CAPITAL

By the late 2010's, EMS and Fire function had long delayed equipment purchases due to funding constraints. When Assessments were sufficient and Reserves healthy enough to restart, supply chain disruptions (during and post-Covid) prevented proper equipment replacement rates, not just for vehicles, but other life-saving equipment as well.

The result is that there are a quite a number of items that are either at, or beyond, service life, and this presents safety and liability risk.

Now that supply chain backlog has eased in some areas, we're once again in a place where Assessments, not having been updated in many years, are behind operational costs, much less capital replacement. Thankfully, the Fire Fund has enough balance in Reserves to absorb some capital replacement in FY 25 until Assessments are corrected in FY 26. Fire's needs are built into this budget with no special arrangements required.

MAJOR BUILT-IN ADJUSTMENTS (5) DPS (EMS) CAPITAL

Unfortunately, the EMS Fund, while facing even greater needs for equipment (roughly $-\$1.5\text{M}$ over FY 24 and FY 25) than the Fire Fund, is in even worse operating deficit ($-\$1.5\text{M}$) and fund reserve health (Likely $\$2\text{M}$ or less by year-end). However, the types of equipment (defibrillators, for instance) we're dealing with are not the kinds of things you want antique versions of, but nor are they the types of things that have reasonable price tags. There are a couple of trucks here, but those are a relatively small part of the cost, and are a necessary part of the operation.

Put simply, the Fund cannot possibly pay for its urgent capital needs, currently, and, due to the nature of the equipment, these items cannot wait another 18 months until updated FY 2026 Assessments start really replenishing emergency reserves.

| Sum of Fiscal Yr 2025 C | | | Fund | | | | | | | | |
|-------------------------|---------------|------------------------------|------------------------|----------------------|----------------------|------------------------|--|--|--|--|--|
| Cost Center | Priority Rank | Capital Item | 116 | 120 | 301 | Grand Total | | | | | |
| 0112 | (blank) | Comm Tech Truck | | | \$ 57,500.00 | \$ 57,500.00 | Approved | | | | |
| | | System Analyzer | | | \$ 50,000.00 | \$ 50,000.00 | Option 7/16 Meeting | | | | |
| 0112 Total | | | | | \$ 107,500.00 | \$ 107,500.00 | | | | | |
| 0215 | (blank) | B11 Pony Pump | | \$ 13,000.00 | | \$ 13,000.00 | Budget Office Built In, Will be Communicated 7/16 | | | | |
| | | Director/Chief Truck | | \$ 40,000.00 | | \$ 40,000.00 | Budget Office Built In, Will be Communicated 7/16 | | | | |
| | | Div Chief (Training) Truck | | \$ 40,000.00 | | \$ 40,000.00 | Budget Office Built In, Will be Communicated 7/16 | | | | |
| | | Squad Truck (Fire Truck) | | \$ 300,000.00 | | \$ 300,000.00 | Budget Office Built In, Will be Communicated 7/16 | | | | |
| 0215 Total | | | | \$ 393,000.00 | | \$ 393,000.00 | | | | | |
| 0240 | (blank) | Ambulances (X2) | \$ 700,000.00 | | | \$ 700,000.00 | Interfund Advance Terms 5 yrs, 4%, Prepayment Possible, Explained 7/16 | | | | |
| | | Director/Chief Truck | \$ 40,000.00 | | | \$ 40,000.00 | Interfund Advance Terms 5 yrs, 4%, Prepayment Possible, Explained 7/16 | | | | |
| | | Div Chief (Training) Truck | \$ 40,000.00 | | | \$ 40,000.00 | Interfund Advance Terms 5 yrs, 4%, Prepayment Possible, Explained 7/16 | | | | |
| | | Heart Monitor (X4) | \$ 144,000.00 | | | \$ 144,000.00 | Interfund Advance Terms 5 yrs, 4%, Prepayment Possible, Explained 7/16 | | | | |
| | | Lucas Chest Compression (X2) | \$ 49,000.00 | | | \$ 49,000.00 | Interfund Advance Terms 5 yrs, 4%, Prepayment Possible, Explained 7/16 | | | | |
| | | Stretcher (X2) | \$ 73,000.00 | | | \$ 73,000.00 | Interfund Advance Terms 5 yrs, 4%, Prepayment Possible, Explained 7/16 | | | | |
| | | Ventilator + Svc Contract | \$ 18,700.00 | | | \$ 18,700.00 | Interfund Advance Terms 5 yrs, 4%, Prepayment Possible, Explained 7/16 | | | | |
| 0240 Total | | | \$ 1,064,700.00 | | | \$ 1,064,700.00 | | | | | |
| Grand Total | | | \$ 1,064,700.00 | \$ 393,000.00 | \$ 107,500.00 | \$ 1,565,200.00 | | | | | |

MAJOR BUILT-IN ADJUSTMENTS (6) INTERFUND CAPITAL ADVANCE (LOAN) FROM CAPITAL PROJECTS FUND TO EMS FUND

Given that we are fully subsidizing the operational deficits in EMS Fund from the General Fund for FY 2024 and FY 2025, which will be done via interfund transfers not to be repaid, it seems untenable to add \$1.5M in capital (\$460K of this is already in process for FY 2024, which is why you don't see it on the prior page list).

Again, however, we have equipment already in process and on order, and other items that are actually “expiring” at the end of this year.

MAJOR BUILT-IN ADJUSTMENTS (7) INTERFUND CAPITAL ADVANCE (LOAN) FROM CAPITAL PROJECTS FUND TO EMS FUND-2

This is yet another instance of where having a healthy General Fund, and healthy Capital Projects Fund Reserves, can save the day. Remember, restricted funds cannot bail out the General Fund. But the General Fund can bail out whichever restricted function you choose.

So, while the operating subsidies for FY 24 and 25 will not be repaid, we are striking the middle ground to maintain some integrity of fund self-sufficiency, and also protect the health of our Capital Project Fund Reserves by structuring an Interfund Advance to allow the EMS Fund to repay for its capital needs draw.

MAJOR BUILT-IN ADJUSTMENTS (8) INTERFUND CAPITAL ADVANCE (LOAN) FROM CAPITAL PROJECTS FUND TO EMS FUND-3

The Loan will actually be closer to a 6-year funding, with a 4.33 year repayment period beginning in 12/2025 (when new Assessments should start rolling in), at 4%. With your consent, this fully replaces the prior interfund arrangement for 2 ambulances, which never really got initiated due to delays and cancelations of equipment deliveries. This also funds forward a fair bit more equipment, including the next 2 ambulance orders, which have been ordered and may not arrive until FY 26.

This funding, with the ambulance delivery delays, also takes pressure off of the General Fund Operational Subsidy (which won't be repaid) by providing a 12-18 month cash float, and once I've studied the rollforwards, should allow me to have a lower General Fund Transfer than I otherwise would have been forced to build in.

| | | | | | | |
|--------------------------|----|--------------|-----------------------|-----------------|-------------|-----------------|
| Lifetime Interest | \$ | 3,492,506.74 | Year (365/360) | Purchase | Down | Financed |
| Months To Payoff | | 73.00 | 365 | \$ 1,500,000.00 | \$ - | \$ 1,500,000.00 |
| Years to Payoff | | 6.08 | | | 0.00% | |

| | | | | | |
|-------------------|------------------|----------------|-------------|---------------------|------------------|
| Start Date | Pmt Cycle | Pmt | Rate | Term (Years) | Principal |
| 8/20/24 | 365 | (\$383,881.04) | 4.00% | 4.333 | \$ 1,500,000.00 |

JB:
Note that first payment on 12/2025 contains interest for 16 months. August 24-Dec 25.

TOTAL PAYMENT (\$383,881.04)

| | Date | Pmt | Interest | Principal | Extra | Balance |
|----|----------|---------------|--------------|--------------|-------|----------------|
| | | | | | | \$1,500,000.00 |
| 1 | 12/20/25 | \$ 383,881.04 | \$ 80,054.79 | \$303,826.25 | | \$1,196,173.75 |
| 2 | 12/20/26 | \$ 383,881.04 | \$ 47,846.95 | \$336,034.09 | | \$860,139.66 |
| 3 | 12/20/27 | \$ 383,881.04 | \$ 34,405.59 | \$349,475.46 | | \$510,664.20 |
| 4 | 12/20/28 | \$ 383,881.04 | \$ 20,482.53 | \$363,398.51 | | \$147,265.69 |
| 5 | 12/20/29 | \$ 153,156.32 | \$ 5,890.63 | \$147,265.69 | \$ - | \$0.00 |
| 6 | 12/20/30 | \$ - | \$ - | \$ - | | \$0.00 |
| 7 | 12/20/31 | \$ - | \$ - | \$ - | | \$0.00 |
| 8 | 12/20/32 | \$ - | \$ - | \$ - | | \$0.00 |
| 9 | 12/20/33 | \$ - | \$ - | \$ - | | \$0.00 |
| 10 | 12/20/34 | \$ - | \$ - | \$ - | | \$0.00 |
| 11 | 12/20/35 | \$ - | \$ - | \$ - | | \$0.00 |

MAJOR BUILT-IN ADJUSTMENTS (9) INTERFUND CAPITAL ADVANCE (LOAN) FROM CAPITAL PROJECTS FUND TO EMS FUND-4

The County can currently earn close to 5.5% on external investments (provided the excess cash is being invested rather than sitting just in cash). The 4% term is meant to average out against an expected drop in rates that should begin later this year.

The Department of Public Safety also has the option to repay the loan on accelerated terms if Reserves recover more quickly after the Assessments are updated.

There is a fair bit of complication in managing the GASB-required accounting (balance sheet account driven treatment) for such a loan in conjunction with the Florida-required budgeting (solely income statement account driven) to make sure we have the cash on hand for the needs of first purchases, and then repayments. This is where accounting and budgeting understanding must merge. I've scheduled out 5 years of the transactions for DPS to turn over to Finance, and for the Budget Office, and the Department has that plan.

ACCOUNTING IMPACTS (DOES NOT INCLUDE EQUIPMENT PURCHASES, THOSE WILL BE ROUTINE)

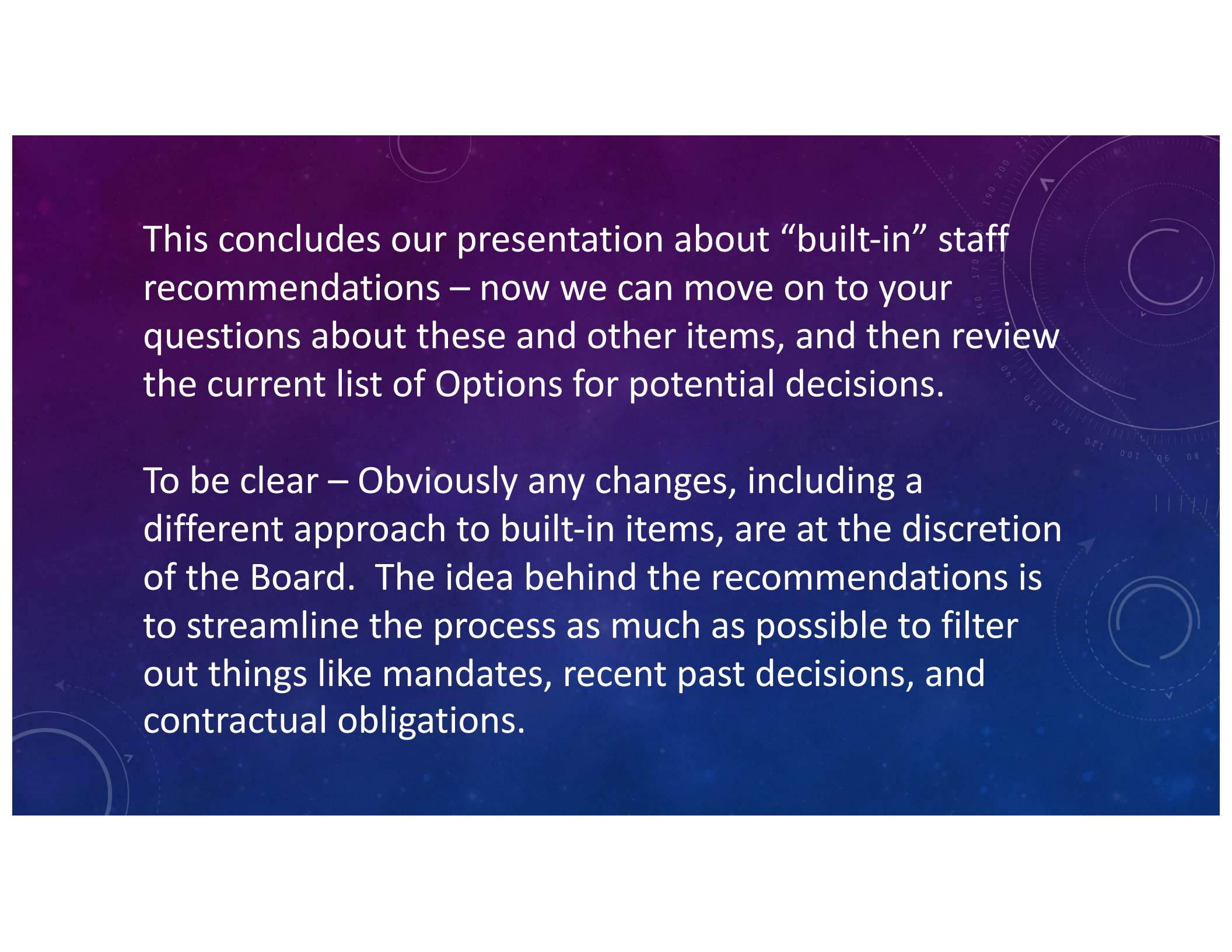
| | | | Debit | Credit |
|--------------|-----------------------------------|------------------------------------|-----------------|-------------------|
| FY 24 | INTERFUND LOAN 9/3/24 | | | |
| | 116-1014000 | Cash | \$ 1,500,000.00 | |
| | 116-2369301 | Advance From Capital Projects Fund | | \$ (1,500,000.00) |
| | 301-1329116 | Advance to EMS Fund | \$ 1,500,000.00 | |
| | 301-1014000 | Cash | | \$ (1,500,000.00) |
| FY 26 | REPAYMENT 1 ON 12/20/25 | | | |
| | 116-2369301 | Advance From Capital Projects Fund | \$ 303,826.25 | |
| | 116-0240-526-72010 | Interest Expenditure | \$ 80,054.79 | |
| | 116-1014000 | Cash | | \$ (383,881.04) |
| | 301-1014000 | Cash | \$ 383,881.04 | |
| | 301-1329116 | Advance to EMS Fund | | \$ (303,826.25) |
| | 301-3611000 | Interest | | \$ (80,054.79) |
| FY 27 | REPAYMENT 2 ON 9/ 12/20/26 | | | |
| | 116-2369301 | Advance From Capital Projects Fund | \$ 336,034.09 | |
| | 116-0240-526-72010 | Interest Expenditure | \$ 47,846.95 | |
| | 116-1014000 | Cash | | \$ (383,881.04) |
| | 301-1014000 | Cash | \$ 383,881.04 | |
| | 301-1329116 | Advance to EMS Fund | | \$ (336,034.09) |
| | 301-3611000 | Interest | | \$ (47,846.95) |
| FY 28 | REPAYMENT 3 ON 9/ 12/20/27 | | | |
| | 116-2369301 | Advance From Capital Projects Fund | \$ 349,475.46 | |
| | 116-0240-526-72010 | Interest Expenditure | \$ 34,405.59 | |
| | 116-1014000 | Cash | | \$ (383,881.04) |
| | 301-1014000 | Cash | \$ 383,881.04 | |
| | 301-1329116 | Advance to EMS Fund | | \$ (349,475.46) |
| | 301-3611000 | Interest | | \$ (34,405.59) |
| FY 29 | REPAYMENT 4 ON 9/ 12/20/28 | | | |
| | 116-2369301 | Advance From Capital Projects Fund | \$ 363,398.51 | |
| | 116-0240-526-72010 | Interest Expenditure | \$ 20,482.53 | |
| | 116-1014000 | Cash | | \$ (383,881.04) |
| | 301-1014000 | Cash | \$ 383,881.04 | |
| | 301-1329116 | Advance to EMS Fund | | \$ (363,398.51) |
| | 301-3611000 | Interest | | \$ (20,482.53) |
| FY 30 | REPAYMENT 5 ON 9/ 12/20/29 | | | |
| | 116-2369301 | Advance From Capital Projects Fund | \$ 147,265.69 | |
| | 116-0240-526-72010 | Interest Expenditure | \$ 5,890.63 | |
| | 116-1014000 | Cash | | \$ (153,156.32) |
| | 301-1014000 | Cash | \$ 153,156.32 | |
| | 301-1329116 | Advance to EMS Fund | | \$ (147,265.69) |
| | 301-3611000 | Interest | | \$ (5,890.63) |

BUDGET IMPACTS

| | | SOURCES | USES |
|--------------|--|-----------------|-----------------|
| FY 24 | FISCAL YEAR 2024 AMENDMENT | | |
| | TO APPROPRIATE THE PORTION OF THE INTERFUND ADVANCE FROM THE CAPITAL PROJECT FUND RESERVES NECESSARY FOR PAYMENT OF FY 24 CAPITAL OUTLAY DELIVERIES TO EMS | | |
| | 301-3899001 SOURCE - Beg Cash Reserves | \$ (460,000.00) | |
| | 301-0240-526-64010 Equipment | | \$ (460,000.00) |
| | **116-3899004 SOURCE - Cash Reserve - Interfund Advances | \$ 460,000.00 | |
| | 116-0240-526-64010 Equipment | | \$ 460,000.00 |
| FY 25 | FISCAL YEAR 2025 ORIGINAL BUDGET | | |
| | TO APPROPRIATE THE PORTION OF THE INTERFUND ADVANCE NECESSARY FOR PAYMENT OF FY 25 CAPITAL OUTLAY DELIVERIES TO EMS | | |
| | **116-3899004 SOURCE - Cash Reserve - Interfund Advances | \$ 1,040,000.00 | |
| | 116-0240-526-64010 Equipment | | \$ 1,040,000.00 |
| FY 26 | FISCAL YEAR 2026 ORIGINAL BUDGET | | |
| | TO RESTRICT THE PORTION OF EMS FUNDS REQUIRED FOR PRINCIPAL REPAYMENT IN FY 26, AND TO APPROPRIATE THE FY 26 INTEREST EXPENSE | | |
| | 116-0240-526-72010 | | \$ 80,055.00 |
| | **116-9900-526-9901 USES - Reserved for Interfund Advance Principal Repayment | | \$ 303,827.00 |
| FY 27 | FISCAL YEAR 2027 ORIGINAL BUDGET | | |
| | TO RESTRICT THE PORTION OF EMS FUNDS REQUIRED FOR PRINCIPAL REPAYMENT IN FY 27, AND TO APPROPRIATE THE FY 27 INTEREST EXPENSE | | |
| | 116-0240-526-72010 | | \$ 47,847.00 |
| | **116-9900-526-9901 USES - Reserved for Interfund Advance Principal Repayment | | \$ 336,035.00 |
| FY 28 | FISCAL YEAR 2028 ORIGINAL BUDGET | | |
| | TO RESTRICT THE PORTION OF EMS FUNDS REQUIRED FOR PRINCIPAL REPAYMENT IN FY 28, AND TO APPROPRIATE THE FY 28 INTEREST EXPENSE | | |
| | 116-0240-526-72010 | | \$ 34,406.00 |
| | **116-9900-526-9901 USES - Reserved for Interfund Advance Principal Repayment | | \$ 349,476.00 |
| FY 29 | FISCAL YEAR 2029 ORIGINAL BUDGET | | |
| | TO RESTRICT THE PORTION OF EMS FUNDS REQUIRED FOR PRINCIPAL REPAYMENT IN FY 29, AND TO APPROPRIATE THE FY 29 INTEREST EXPENSE | | |
| | 116-0240-526-72010 | | \$ 20,483.00 |
| | **116-9900-526-9901 USES - Reserved for Interfund Advance Principal Repayment | | \$ 363,399.00 |
| FY 30 | FISCAL YEAR 2029 ORIGINAL BUDGET | | |
| | TO RESTRICT THE PORTION OF EMS FUNDS REQUIRED FOR PRINCIPAL REPAYMENT IN FY 30, AND TO APPROPRIATE THE FY 30 INTEREST EXPENSE | | |
| | 116-0240-526-72010 | | \$ 5,891.00 |
| | **116-9900-526-9901 USES - Reserved for Interfund Advance Principal Repayment | | \$ 147,266.00 |

MAJOR BUILT-IN ADJUSTMENTS (10) INTERFUND CAPITAL ADVANCE (LOAN) FROM CAPITAL PROJECTS FUND TO EMS FUND-5

From the preceding schedule, you can see that a FY 2024 Accounting JE will be required to be posted to reallocate the Advance, and a Budget Amendment will be necessary to appropriate the FY 2024 portion to pay for the ambulance chassis arriving this fiscal year. Consider the preceding slides advance explanation of the BA.



This concludes our presentation about “built-in” staff recommendations – now we can move on to your questions about these and other 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 SUMMARY

CAPITAL OPTIONS, DPS WAGE ALLOCATION FUNDING, LF SPOTTERS

(Summary Slide First, Detail Slide Follows)

| # | Recurring or One-Time | Summary Type | Category # | Sum of Surplus / Deficit Impact |
|---|-----------------------|-------------------------|---|---------------------------------|
| 11 | Recurring | New Position Requests | New - Upgrade 3 Spotters to FT (Landfill) | \$ (78,988) |
| 26 | Recurring | New Position Requests | New - 2 More PT Spotters | \$ (59,631) |
| 42 | Recurring | Wage Adjustments - IAFF | 2% COLA | \$ (137,989) |
| 43 | Recurring | Wage Adjustments - IAFF | 3% COLA | \$ (206,983) |
| 60 | One-Time | Capital Request Options | System Analyzer | \$ (50,000) |
| 61 | One-Time | Capital Request Options | Veterinary Annex | \$ (150,000) |
| Grand Total Surplus / (Deficit) Impact | | | | \$ (683,591) |

BOCC Options Detail by Fund, w/ Surplus / (Deficit) Impact

| # | Recurring or One-Time | Summary Type | Category # | 116 - EMERGENCY MEDICAL SERVICES | 120 - FIRE CONTROL | 301 - CAPITAL PROJECTS AND EQUIPMENT REPLACEMENT FUND | 402 - LANDFILL OPERATIONS | Grand Total Surplus / (Deficit) Impact |
|---|-----------------------|-------------------------|---|----------------------------------|--------------------|---|---------------------------|--|
| 11 | Recurring | New Position Requests | New - Upgrade 3 Spotters to FT (Landfill) | | | | \$ (78,988) | \$ (78,988) |
| 26 | Recurring | New Position Requests | New - 2 More PT Spotters | | | | \$ (59,631) | \$ (59,631) |
| 42 | Recurring | Wage Adjustments - IAFF | 2% COLA | \$ (110,107) | \$ (27,882) | | | \$ (137,989) |
| 43 | Recurring | Wage Adjustments - IAFF | 3% COLA | \$ (165,160) | \$ (41,823) | | | \$ (206,983) |
| 60 | One-Time | Capital Request Options | System Analyzer | | | \$ (50,000) | | \$ (50,000) |
| 61 | One-Time | Capital Request Options | Veterinary Annex | | | \$ (150,000) | | \$ (150,000) |
| Grand Total Surplus / (Deficit) Impact | | | | \$ (275,267) | \$ (69,704) | \$ (200,000) | \$ (138,619) | \$ (683,591) |

A scenic view of a large body of water, likely a bay or harbor, under a dramatic sky filled with large, white and grey clouds. In the foreground, a metal railing with a decorative pattern is visible, suggesting the viewer is on a pier or walkway. In the distance, a small island or peninsula is visible across the water, and some buildings are visible on the left side of the shore.

BOCC OPTIONS SECTION: MAJOR DISCUSSION POINTS

BOCC OPTIONS – PERSONNEL RELATED

1. From earlier in the summer, there's been an ongoing discussion about whether the best route to improve coverage at the Solid Waste satellite stations was to upgrade some existing Part-Time positions to Full-Time, or simply to add more Part-Timers. The cost alternatives are on the schedule, OPTION 11 OR OPTION 26. OR...YOU CAN CHOOSE NEITHER.

GIVEN THAT THE NEXT MEETING IN JUST OVER 2 WEEKS REQUIRES A FULLY BALANCED BUDGET, AND ALL CHANGES PAST THIS POINT GET INCREASINGLY MORE CUMBERSOME FROM AN ADMINISTRATIVE STANDPOINT, BUDGET OFFICE IS REQUESTING A VOTE TODAY TO CHOOSE EITHER OF THESE OPTIONS IF IT'S DESIRED TO IMPLEMENT EITHER OF THEM FOR FY 2025.

BOCC OPTIONS – PERSONNEL RELATED

2. We left off with being given a directive to provide funding sufficient for 2% COLA and 3% COLA for IAFF personnel. Note this does not constitute an action by the Board to choose a package, but it constitutes preparing to fund a plan of equivalent or lesser cost, based on math and available funding (available funding is already in the negative). This does not signify anything other than determining how much a particular tier of adjustment would cost, and sets a guardrail of funding considerations based on simple math. The options are here. Given that the EMS fund is in steep deficit already, realize that any additional funding will basically come from your General Fund this year, but that said, 3% wouldn't break the General Fund, and is an equivalency to what seems to be happening locally and at the State. Fire Fund can absorb either of these ranges without subsidy, though they will likely dip into Reserves until FY 2026.

BOCC OPTIONS – WAGE OPTIONS

Note that the EMS and Fire Funds' Health Insurance costs have been reduced by a combined \$60K since last meeting after adjusting to the real rates from the estimates.

- #42 Wage Adjustments EQUIVALENT - 2% COLA = \$138K
- #43 Wage Adjustments EQUIVALENT – 3% COLA = \$207K

Budget Office requests that you vote on a wage adjustment equivalent funding level today to settle maximum personnel costs in balancing the budget, particularly given that there will be a direct General Fund Transfer impact that will need to be considered, which creates a variable for not just 2, but 4 funds (General, Cap Projects, Fire, and EMS).

BOCC OPTIONS DISCUSSION: CAPITAL ITEMS



BOCC OPTIONS – CAPITAL

1. ITEM #60 – County Public Safety Communications Department is requesting a System Analyzer (I believe this is hardware, with I'm assuming specialized software) to aid in diagnosing and correcting system problems in the new County Communications Tower Network. Cost is estimated at \$50K. I've invited staff with knowledge on this to give more details before I sound any dumber...

BOCC OPTIONS – CAPITAL (2)

2. ITEM #61 – Animal Control Department is expressing a need for additional conditioned space (2 rooms was stated) for Surgical Veterinary Procedures and a designated X-Ray Room. The procedure room would have additional counter space and locking cabinets. Estimated cost provided was \$150K. Once again, I've invited department staff up to give more details on the needs driving the request.



Next Workshop 8-1-24

- *Receive Fully Balanced Tentative Budget (All funds, including Reserve estimates)
- *Set Proposed Millage (required to inform PA no later than August 4th)

The End (for today)