





Changes in Progress





Earlier Budget Discussions



Changes Ahead



Earlier Budget Discussions



More Rudget Education

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- Department head workshops
- Leadership forum activities
- City Commissioner interviews
- Staff interviews
- Winter workshops
- Citizen outreach

- Present results from first six week citizen outreach effort
- Assess success/areas to improve and plan future outreach
- Continue outreach efforts to include citizens, staff, management,
 Commissioners, community partners and other stakeholders



Earlier Budget Discussions

May 9 (tonight's meeting)

- May 23
- June 9

Discussions





- Customized budget training for Commissioners
- Identification of existing budget & finance resources
- Research on interactive financial information tools

- Continue research of online tools:
 - Educational videos on demand
 - Research tools
- Secure necessary resources and implement online tools
- Explore establishing regular informal budget/finance workshops for Commission throughout the year

More Budget Education



Link to Strategic Plan



Interim one year budget for FY 2017

- June 9 strategic plan workshop to redefine process
- Move strategic plan development to the fall
- Develop FY 2018 biennial budget after strategic plan is adopted
 - Link budget development to the adopted strategic plan

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Integrate with Capital Improvement Plan & Other Funds Budgets



- Interim one year CIP for FY 2017
- Detailed discussion of other funds

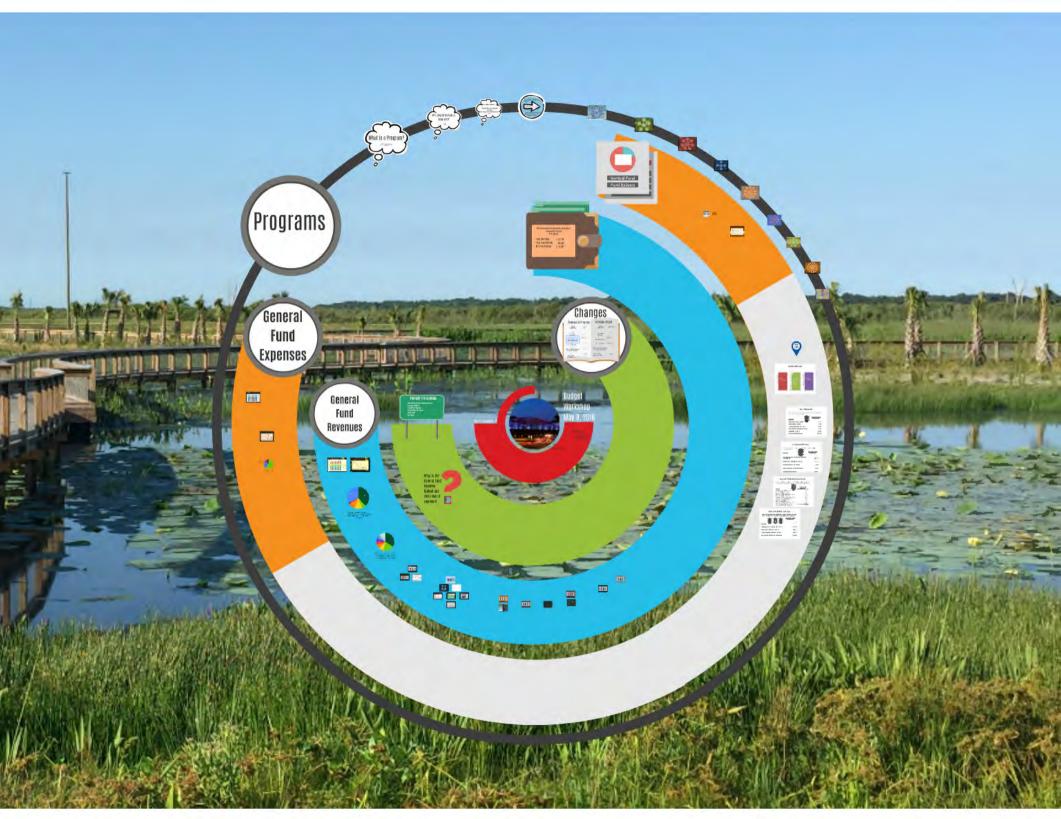
Plan & Other Funds Budgets

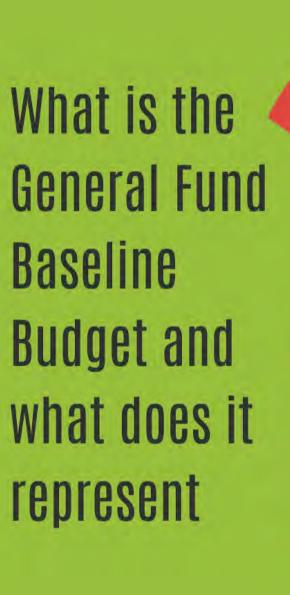


Make the Budget More Understandable

- Focus on simple language and infographics for presentations and publications
- Present budget by program

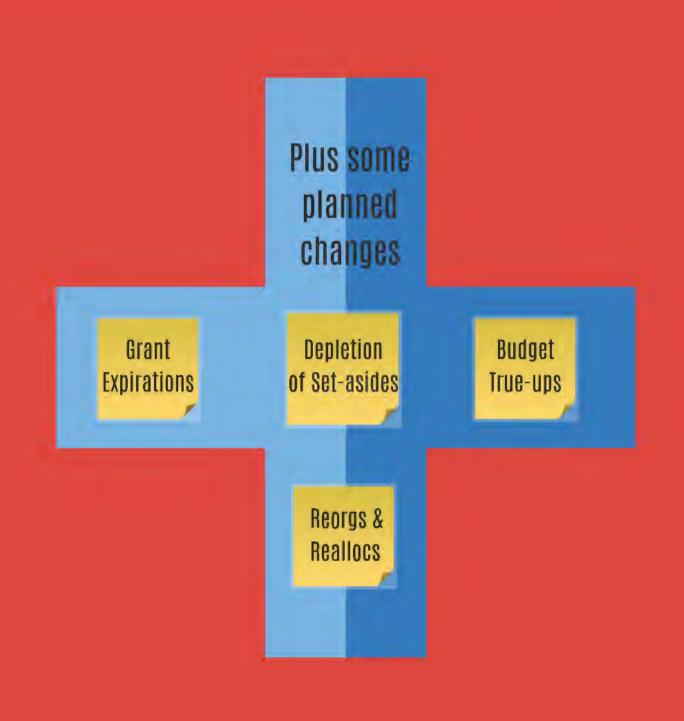
- Simplify the proposed budget document
- Focus on clarity and plain language











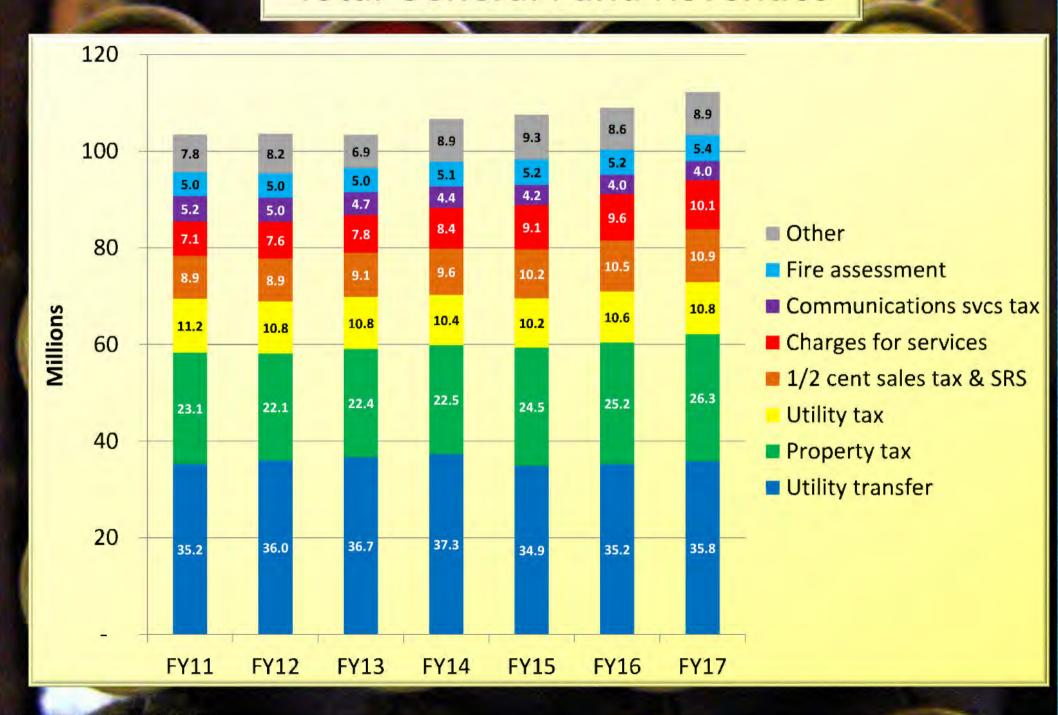


- Increment requests
- Major service level changes
- New capital requests
- New initiatives

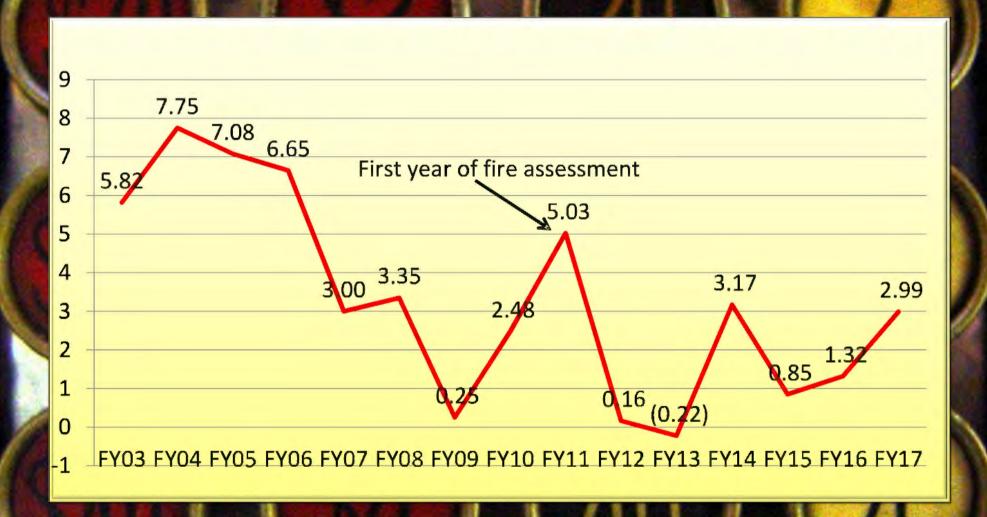


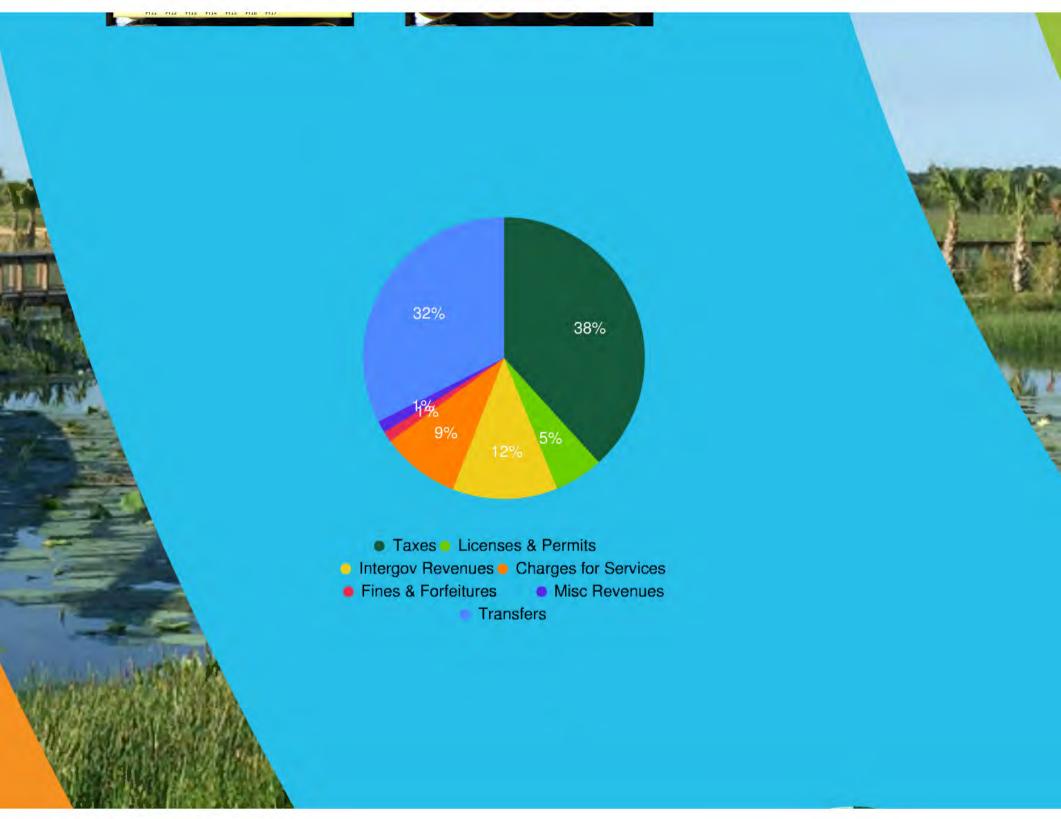


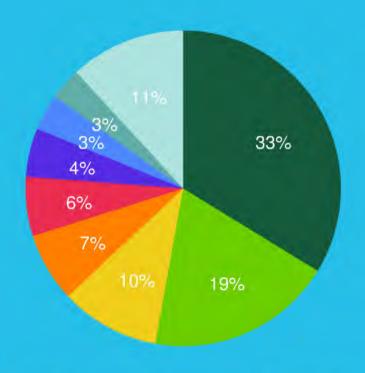
Total General Fund Revenues



Total General Fund Revenue Annual Percent Growth







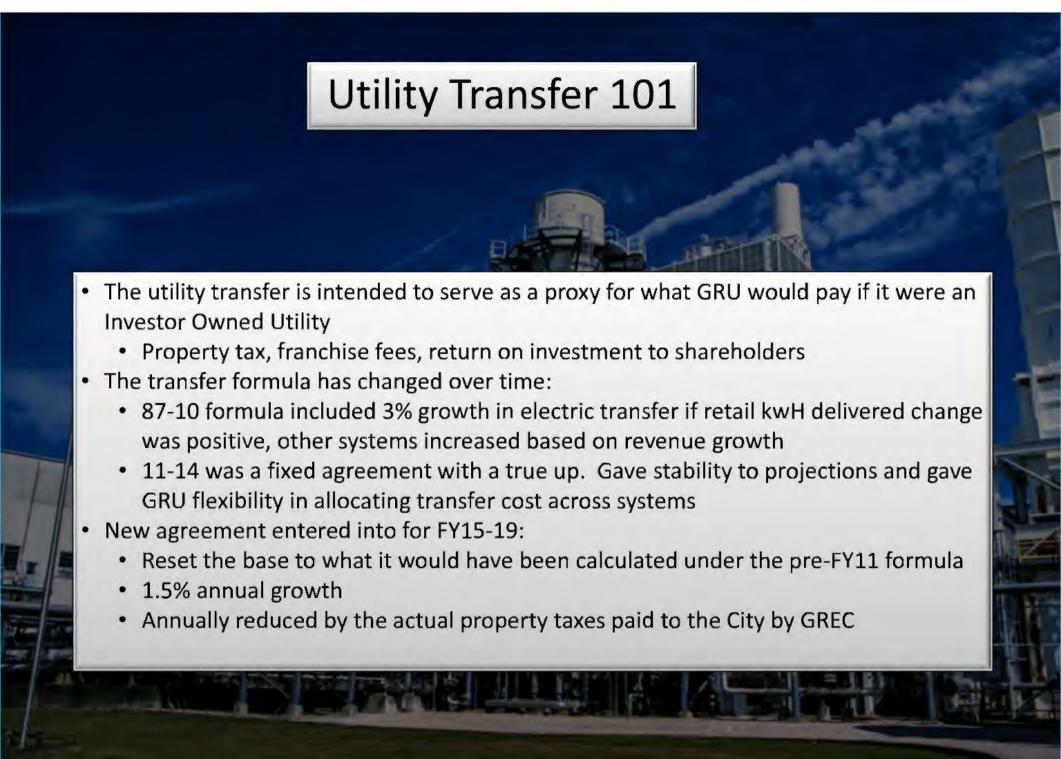
Utility Transfer
 Property Tax
 Utility Tax
 Half Cent Sales Tax
 Indirect Cost Rev
 Fire Assessment
 Comm Svc Tax
 State Revenue Sharing
 Other Revenues



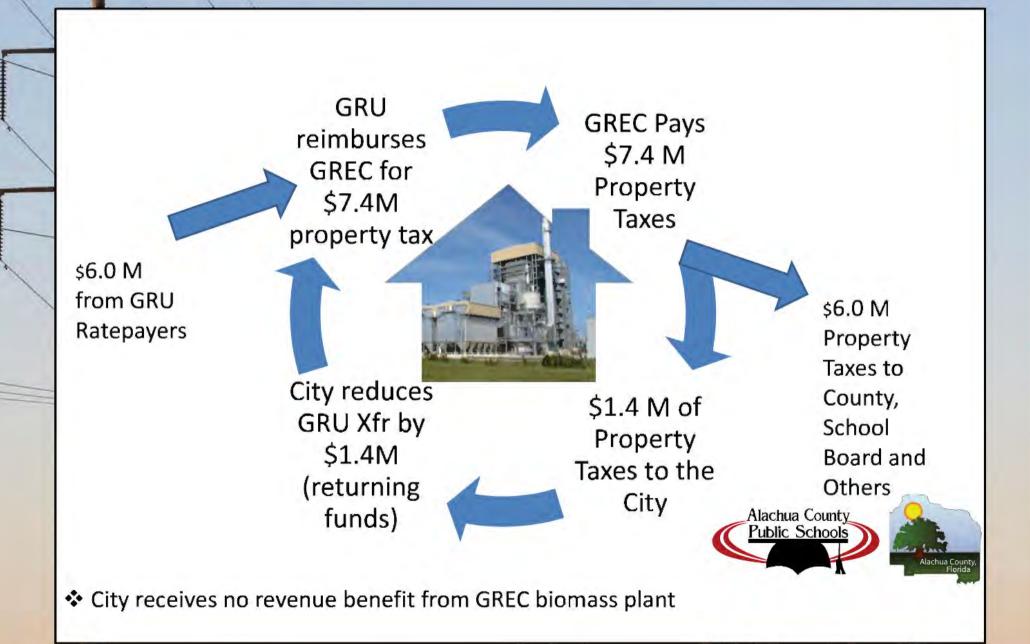




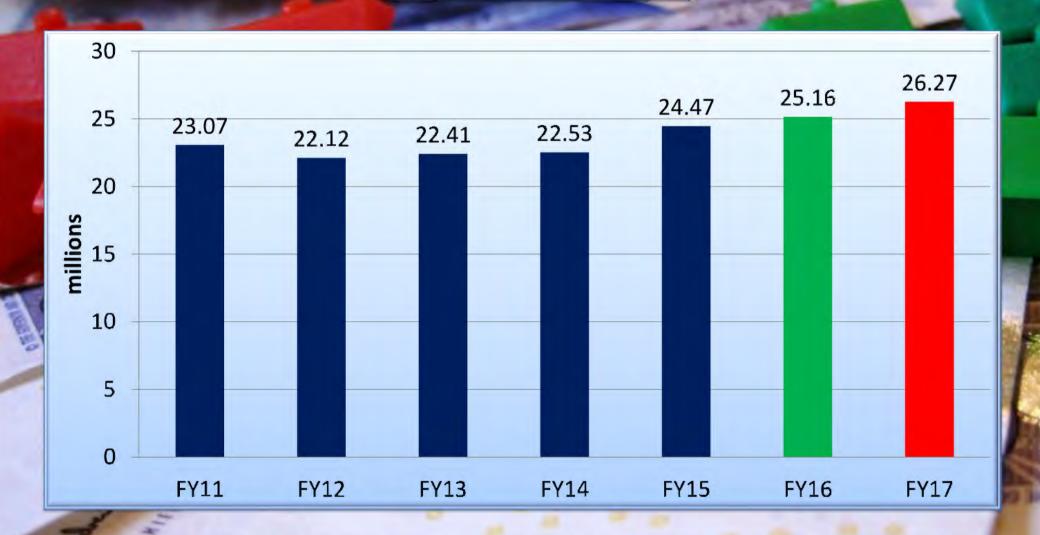
Increase from FY 16 to FY 17 is 1.5% or \$580,000.



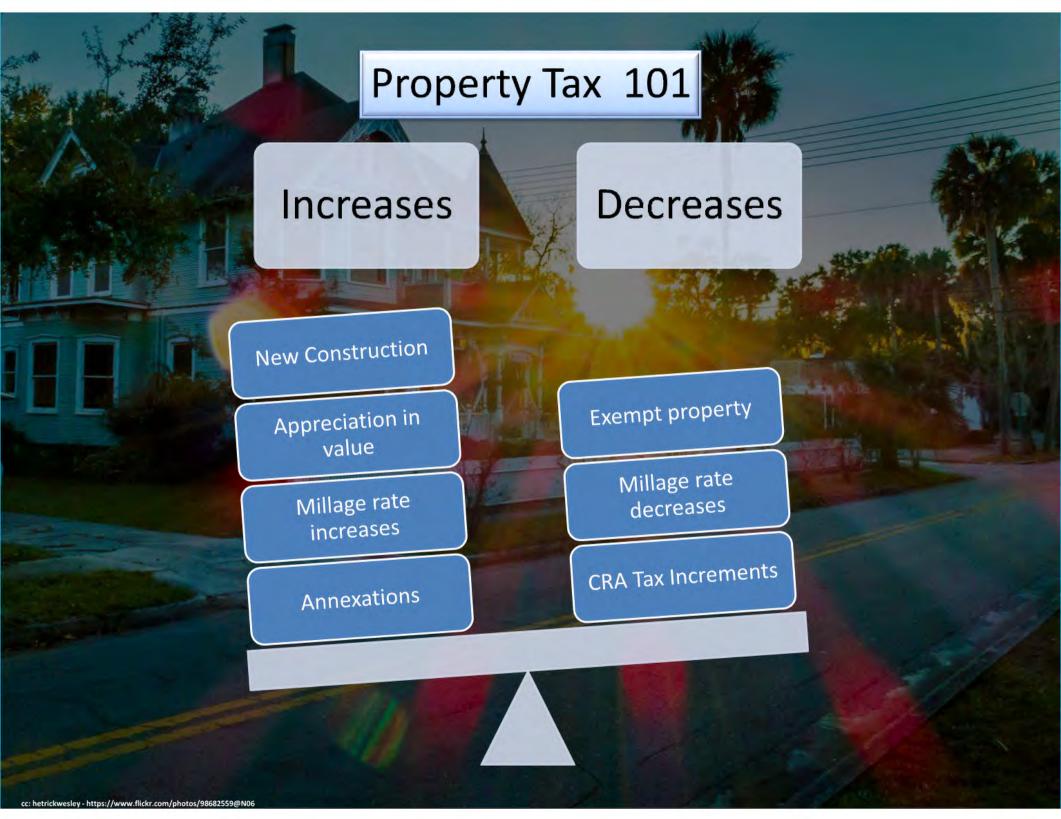
GRU Transfer and GREC Property Taxes



Property Tax



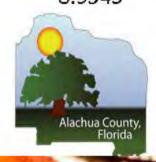
- Assumes flat millage rate of 4.5079
- Uses State projection for Alachua County's growth rate of 4.8% (includes new constr.)



Overlapping Property Tax



Alachua County 8.9545







8.342



4.5079



Library

1.4538

SWMD

0.4104

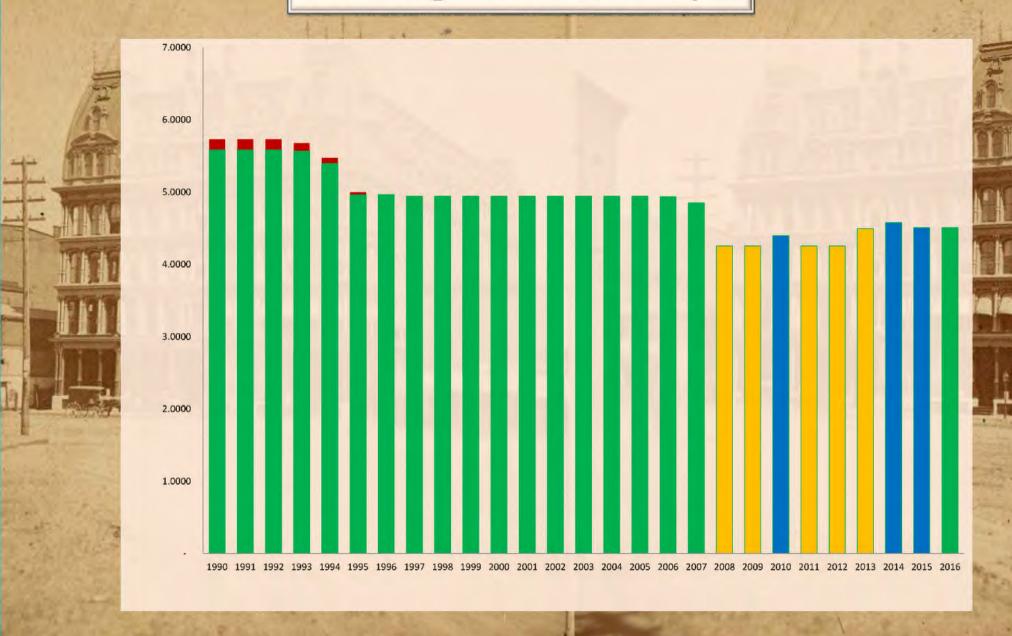
2%

6%

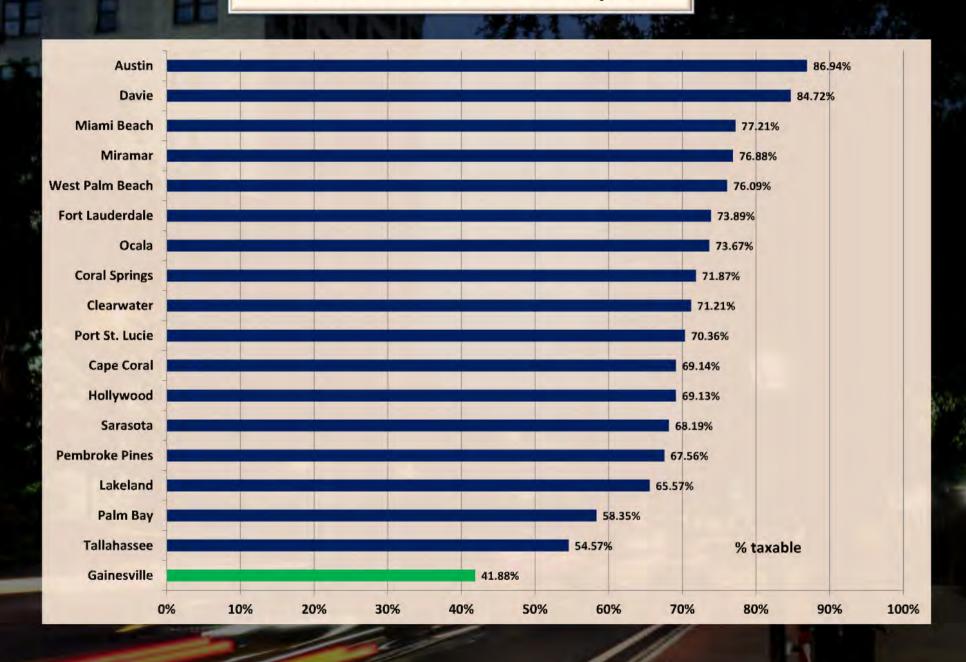
Millage Rate Statutory Limits

			Incremental
		Revenue	Revenue
Taxable property value	5,788,526,801		
Less new construction/annexation	(49,003,030)		
Current adjusted taxable value	5,739,523,771		
Less dedicated increment value	(495,322,593)		
Adjusted taxable value	5,244,201,178		
Prior year ad valorem proceeds	25,439,509		
Less TIF payments	(2,076,716)		
Adjusted prior year ad valorem proceeds	23,362,793		
Divided by adjusted taxable value	5,244,201,178		
= Current rolled back rate	4.4550	24,885,180	(295,627)
Adj rolled back rate for maximum millage calc	6.2205		
Florida per capita personal income change	1.0196		
Majority vote maximum millage rate	6.3424	35,428,314	10,247,507
With 10% increase	1.10		
= Two-thirds vote maximum millage rate	6.9766	38,970,866	13,790,059
FY16 millage rate	4.5079	25,180,806	

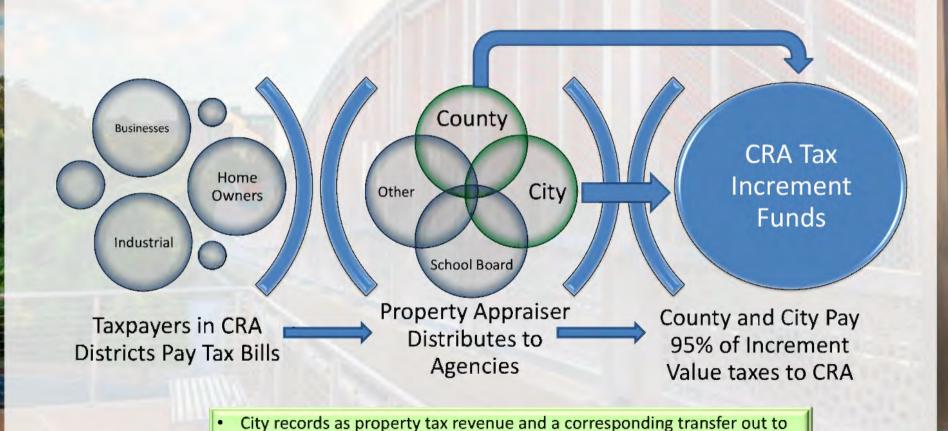
Millage Rate History



Taxable vs. Exempt



CRA Tax Increment Taxes

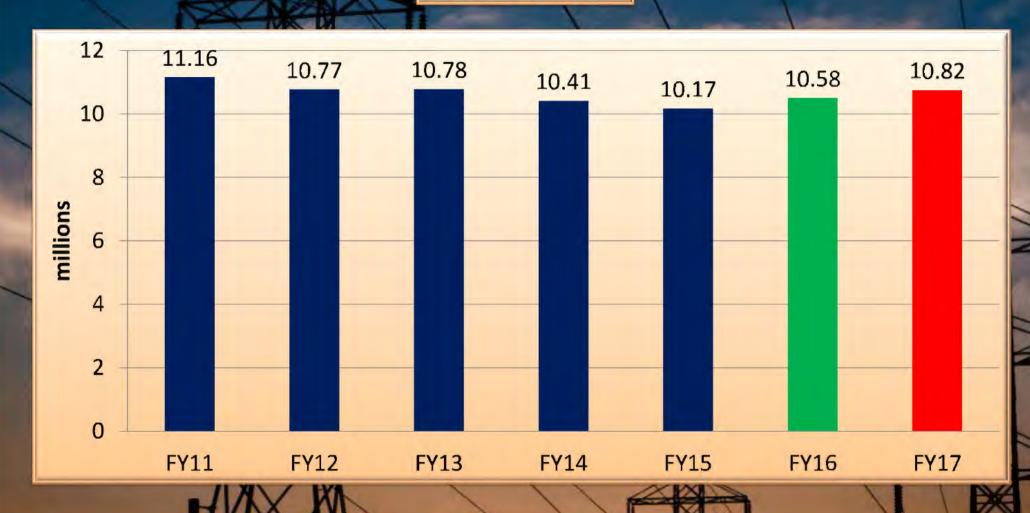


In CRA TIFs, City share is a transfer in and County share is recorded as

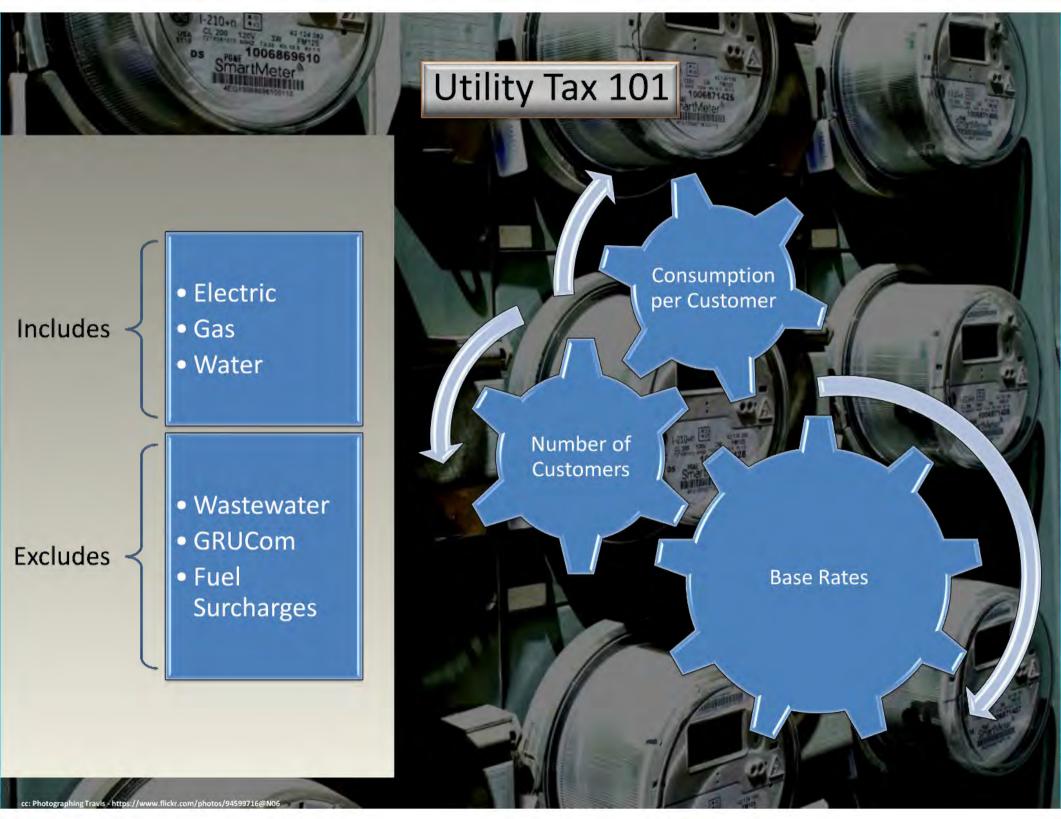
CRA TIF Funds

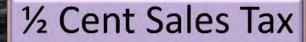
property tax revenue

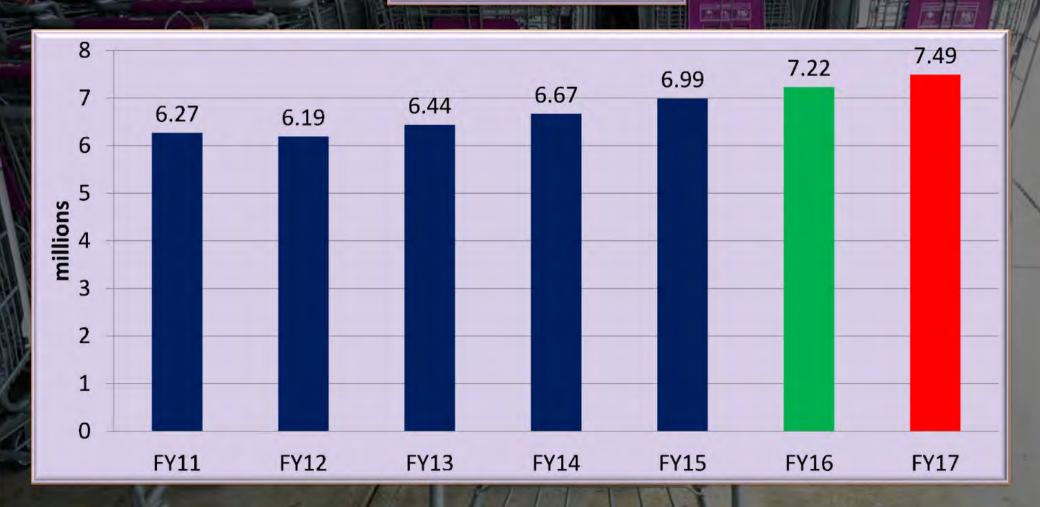




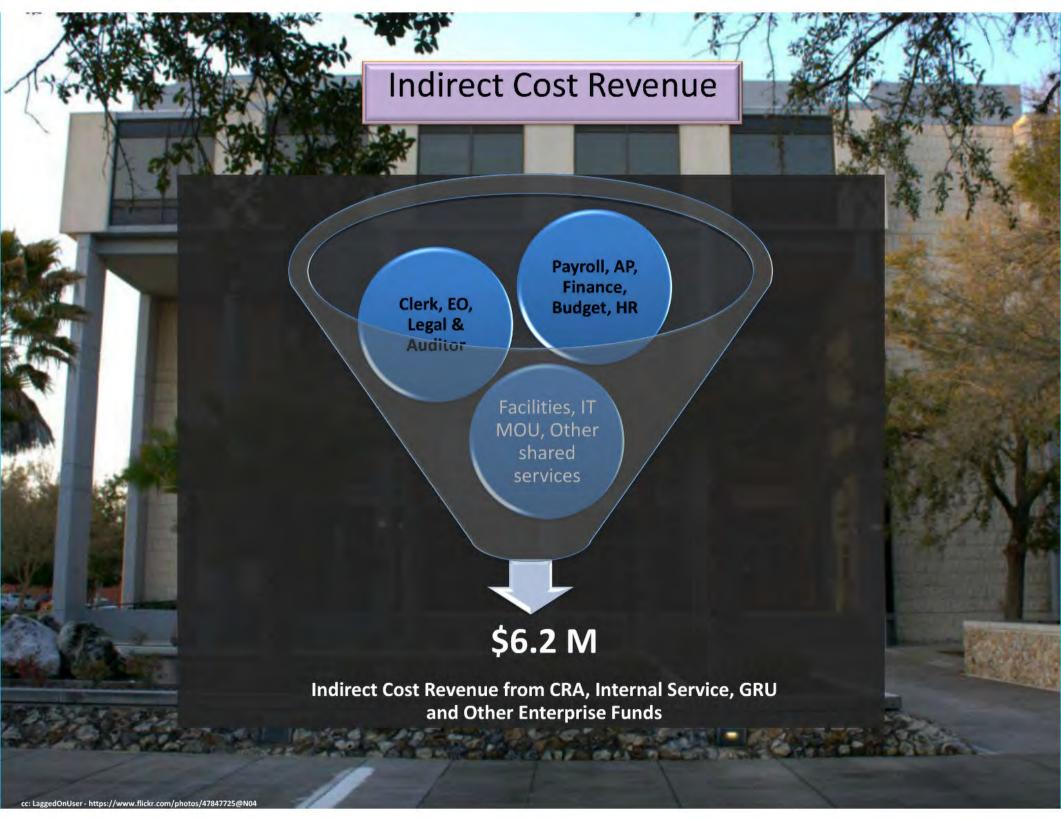
- Primarily driven by electric, gas and water consumption and base rates
- Assumes 1.9% electric growth, 1% gas growth & 6.9% water growth

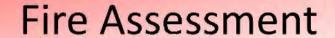


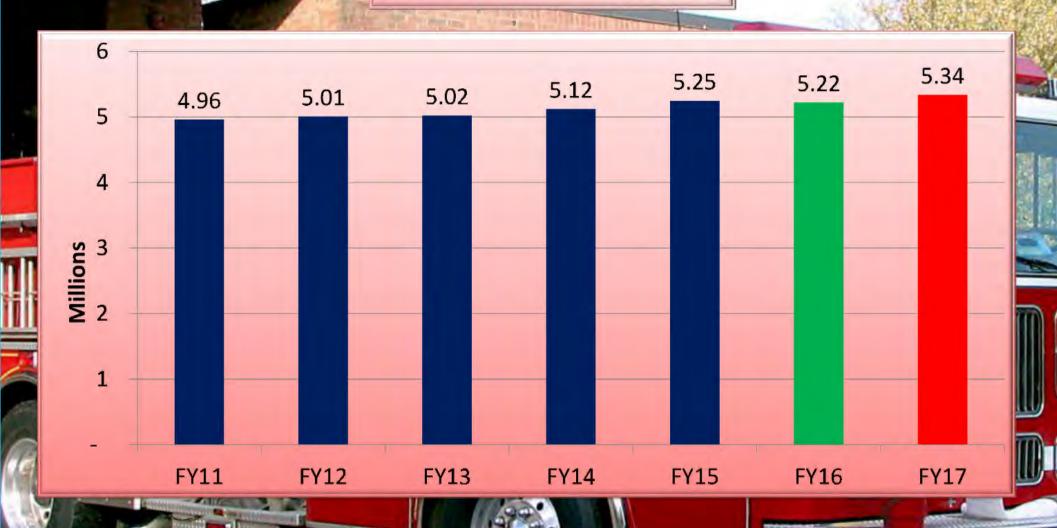




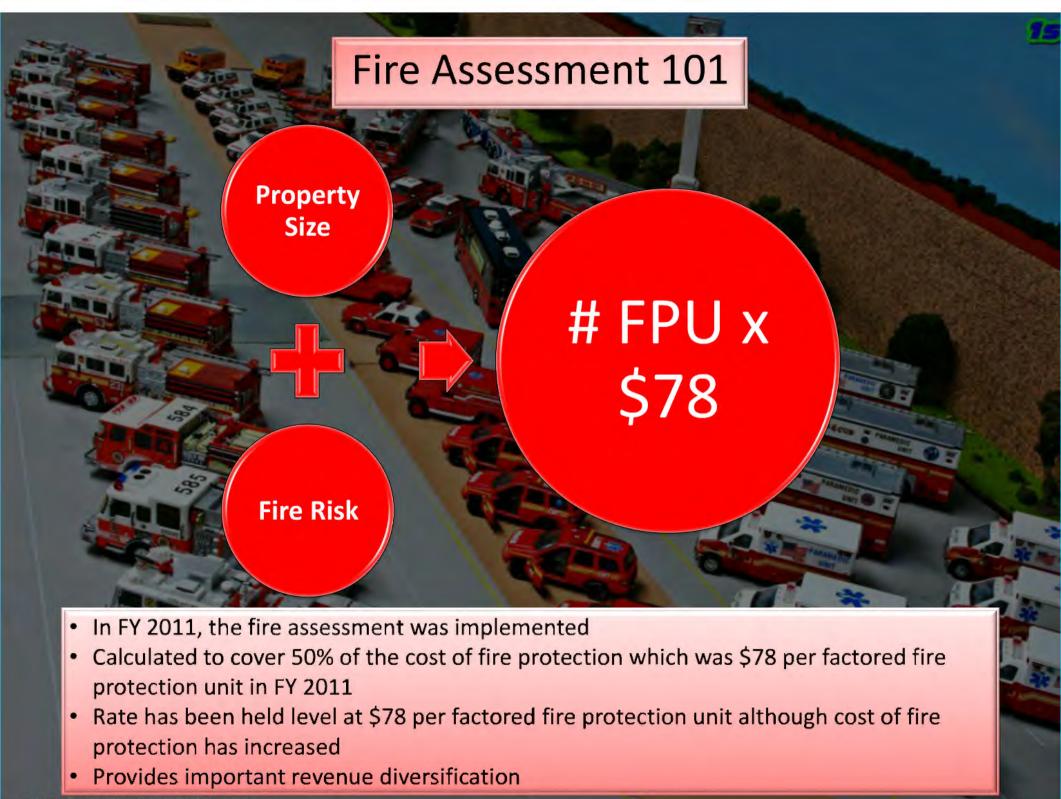
- · Collected on county-wide sales and distributed by formula of city/county population split
- One half on the fifth cent portion of the State's sales tax



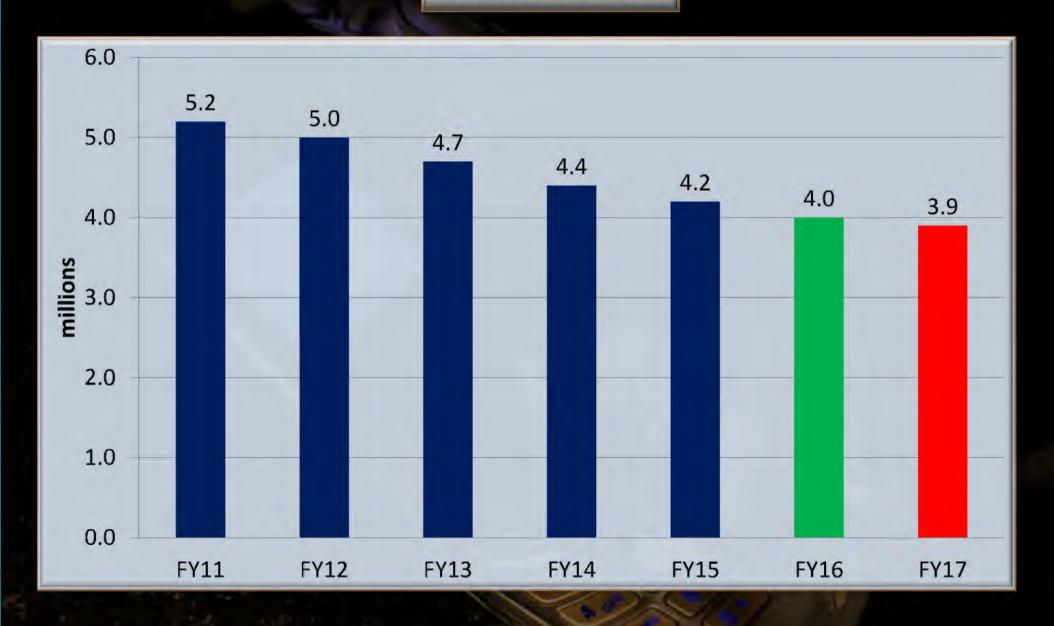




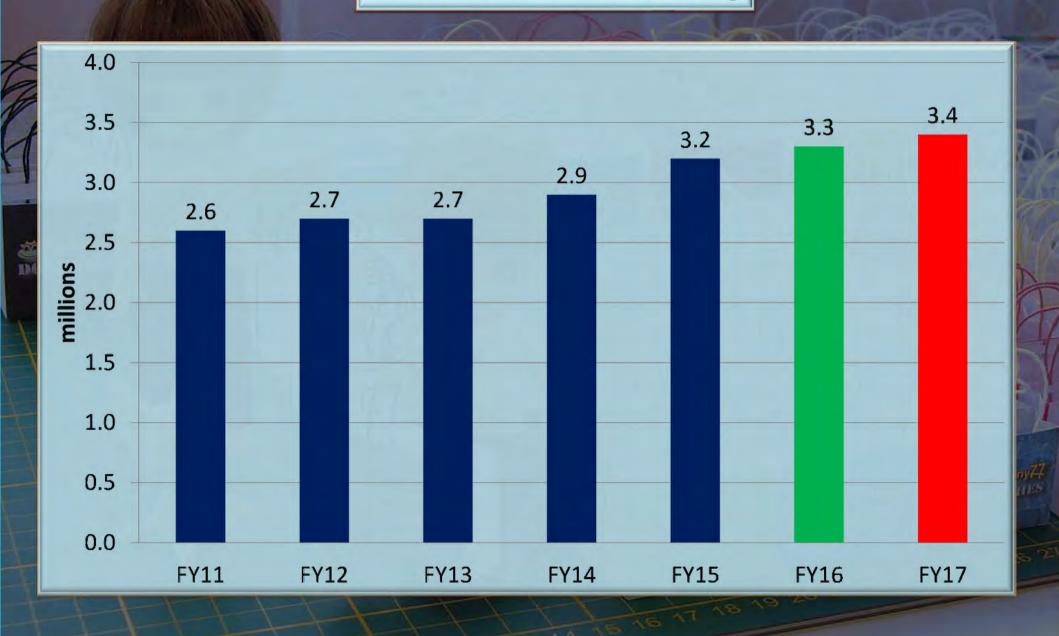
- Assumes rate held level at \$78 per factored fire protection unit
- Grown at BEBR's Alachua County population growth rate 1.04%

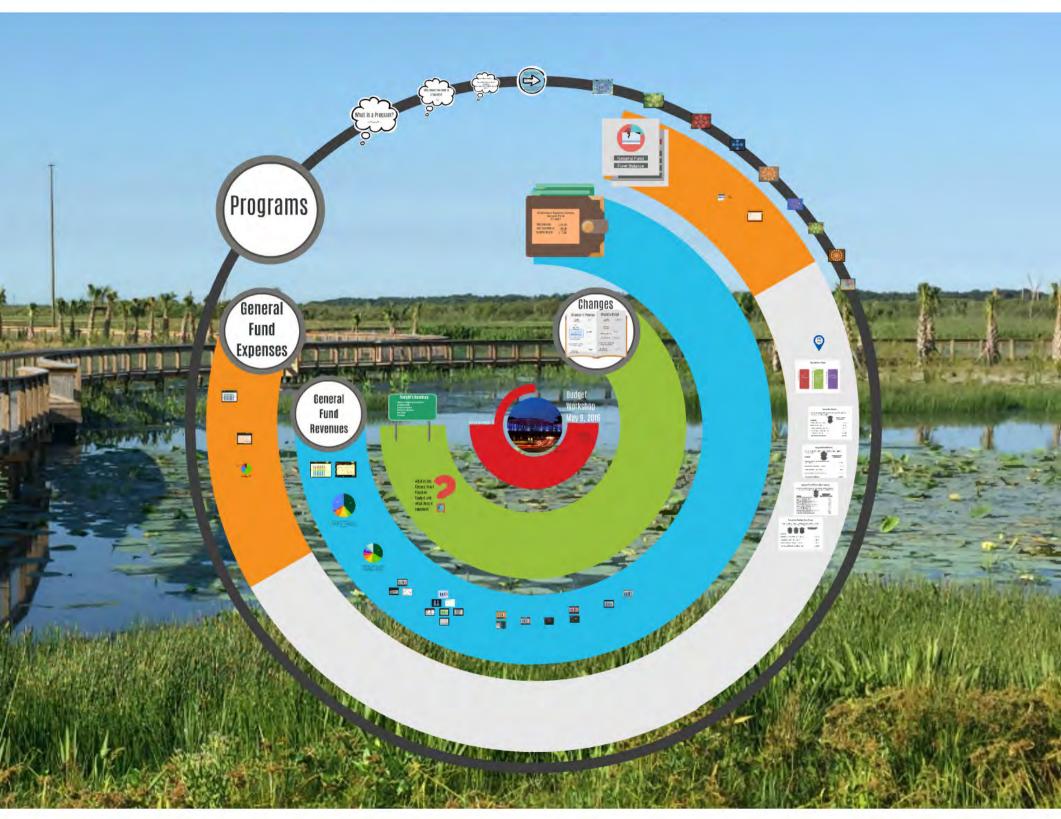


Comm Svc Tax



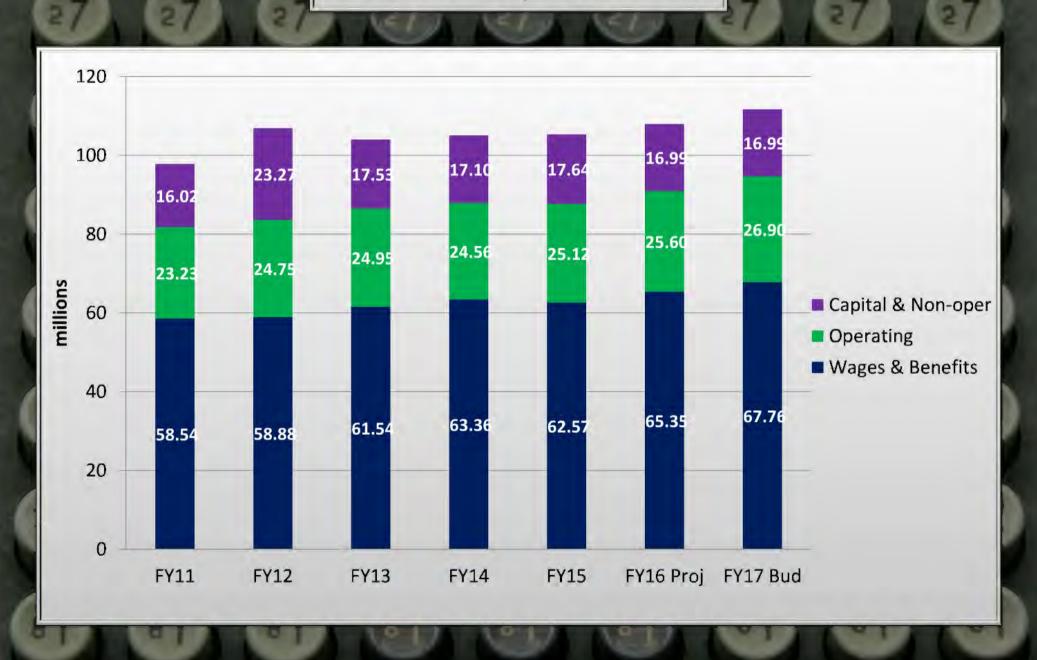
State Revenue Sharing



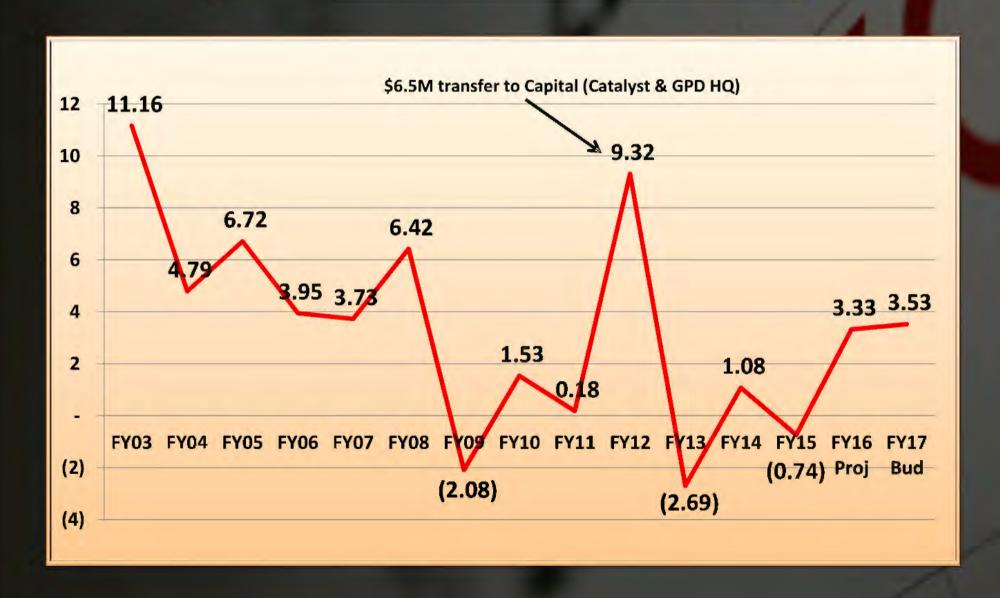


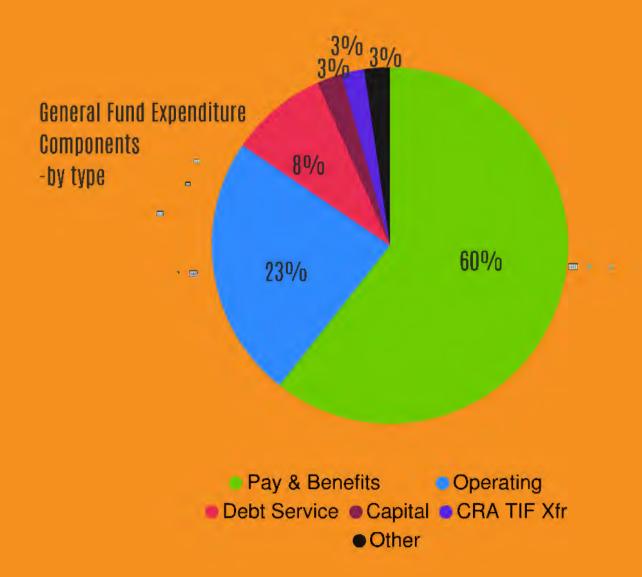


Total GF Expenditures



Total General Fund Expenditure Annual Percent Growth



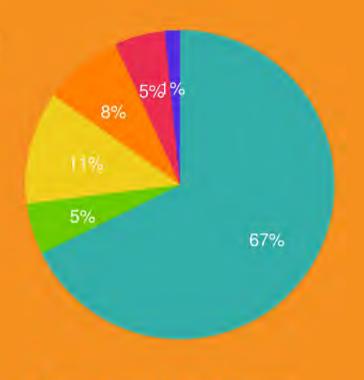


Wages & Benefits



Last name

General Fund Pay and Benefits Components



- Pay
 Special Pay & Overtime
 - Pension Health Insurance
 - Social Security Other

General Fund Pay & Benefits Assumptions

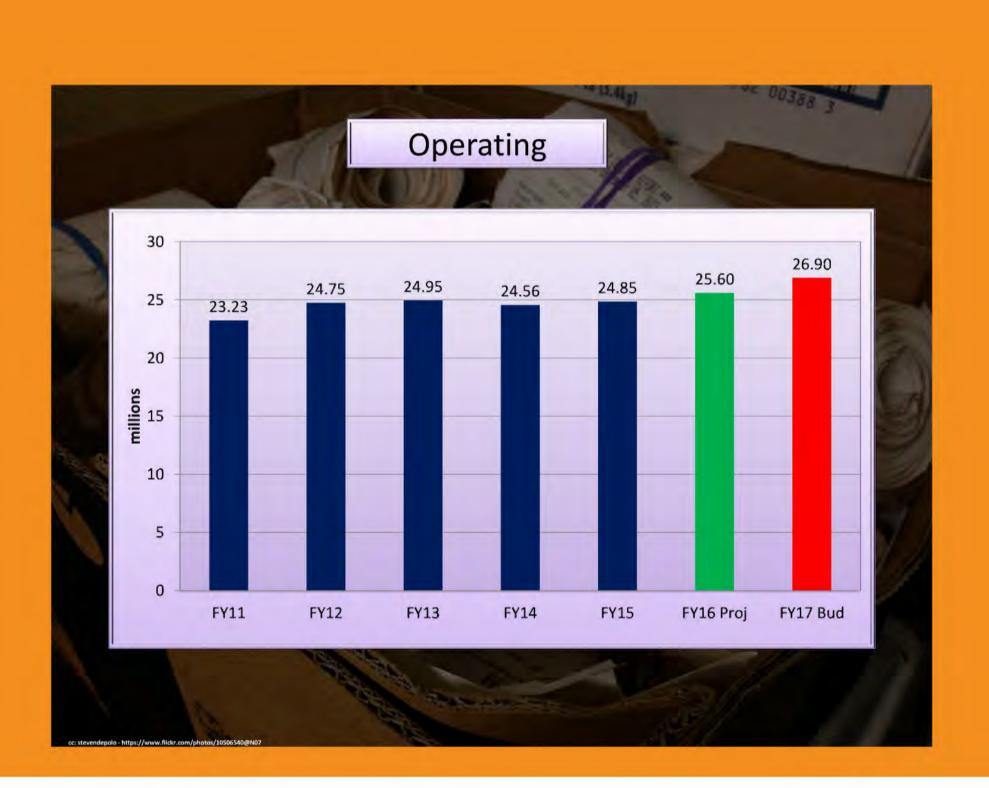
Raises:

2% for FOP, PBA, MAPS, ATU & CWA 3% for IAFF

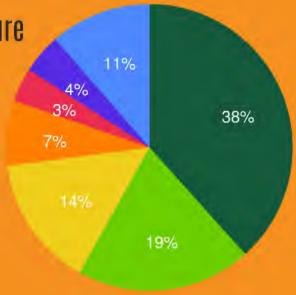
Includes adding positions to General Fund for expiring COPS and SAFER grants (Police & Fire) - \$880K

Adds costs previously paid for with WSPP set-aside - \$100K

Adjusted for true-ups, reorgs & reclassifications

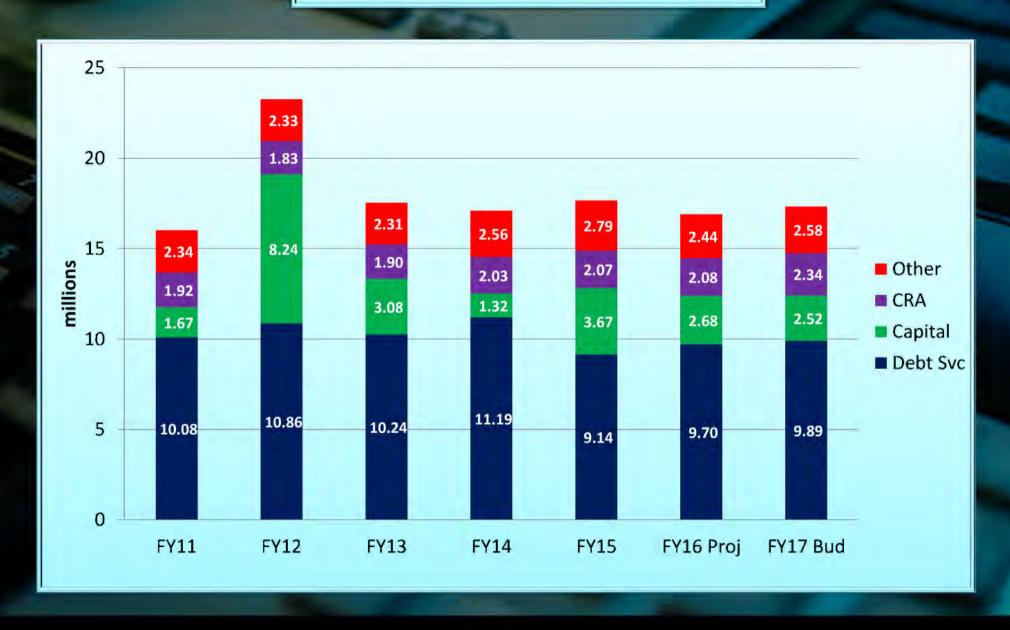


GF Operating Expenditure Components

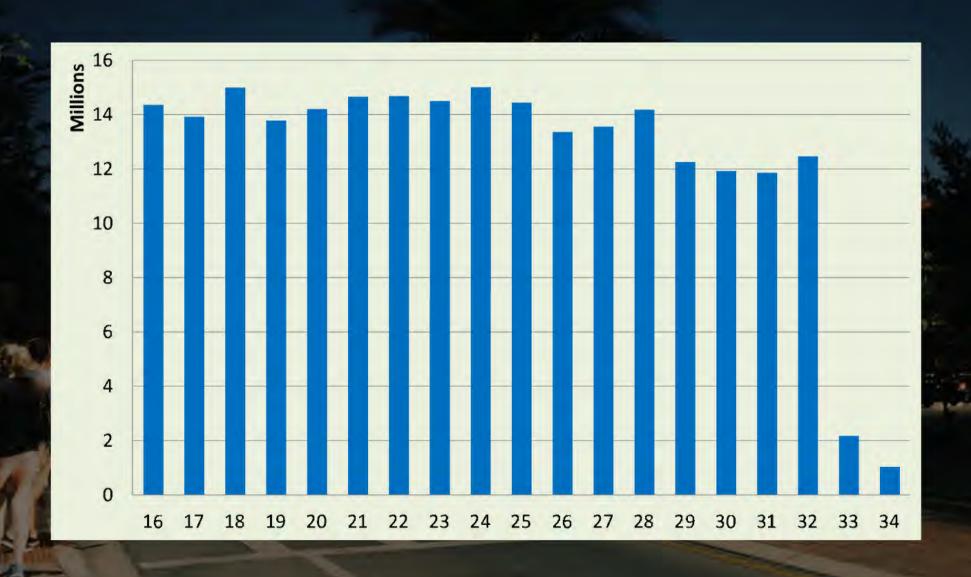


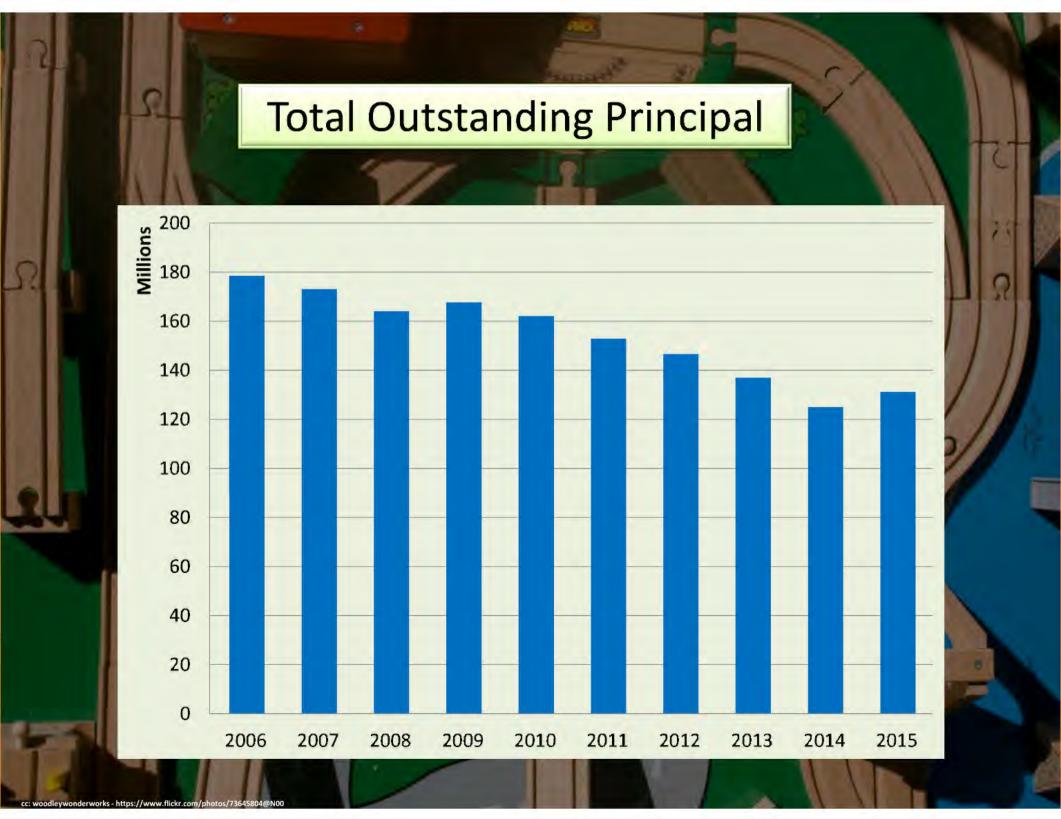
- Contractual & Professional Svcs
 - Utilities Fleet
 - Materials & Supplies
- Insurance Premiums Fuel Other

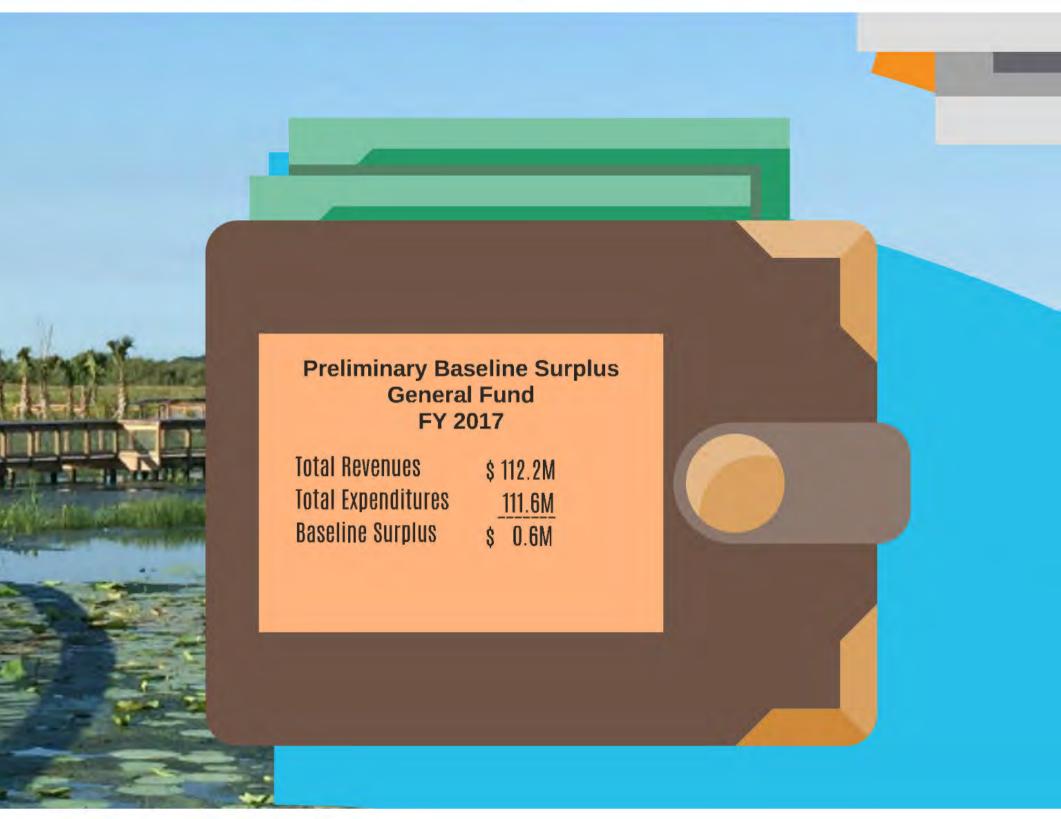
Capital & Non-operating

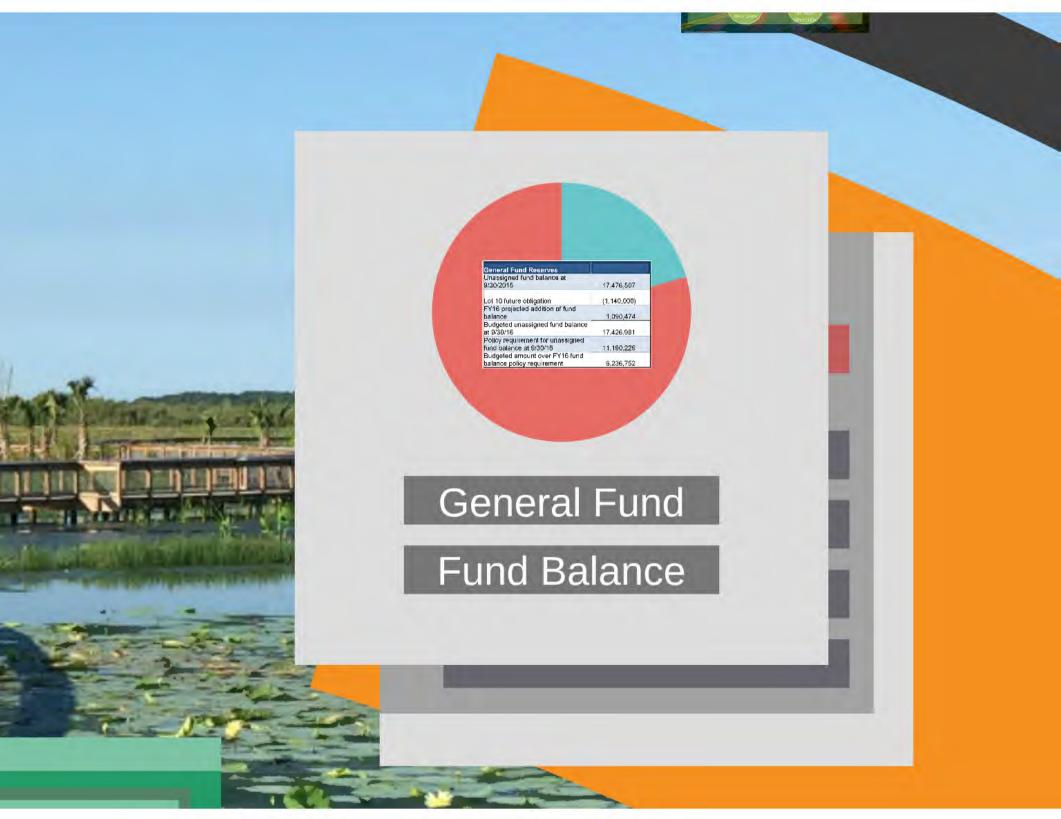


Total Debt Service Pmts

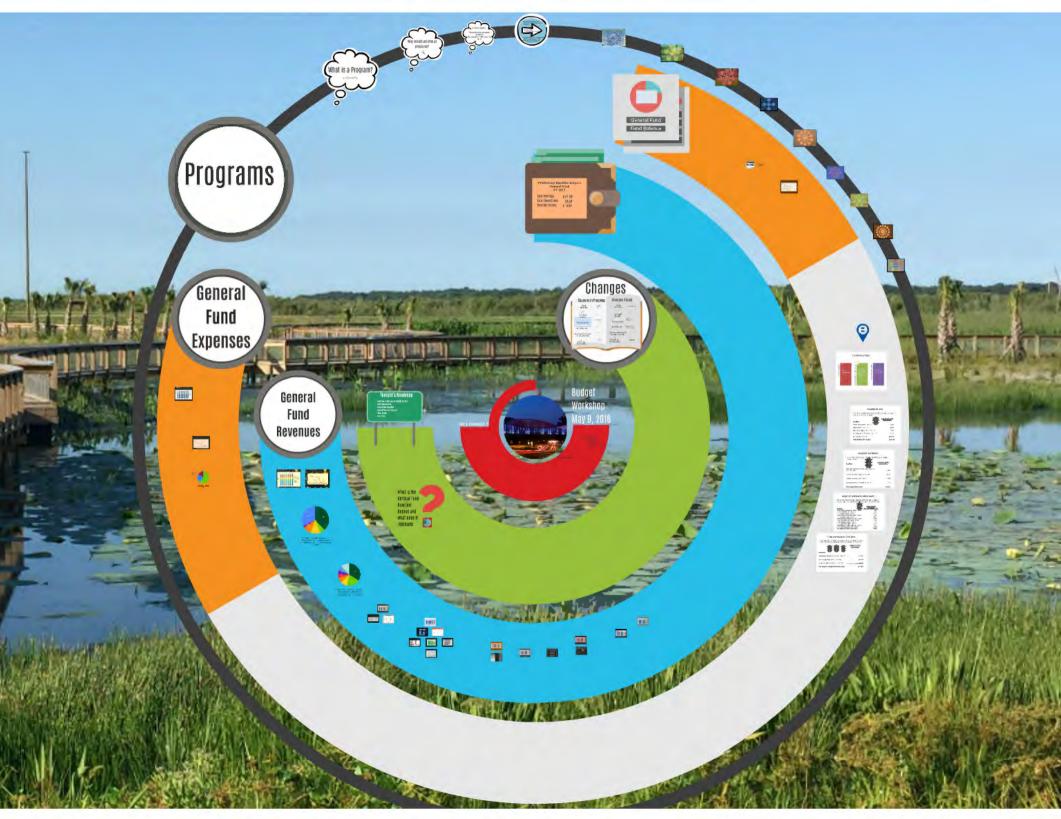


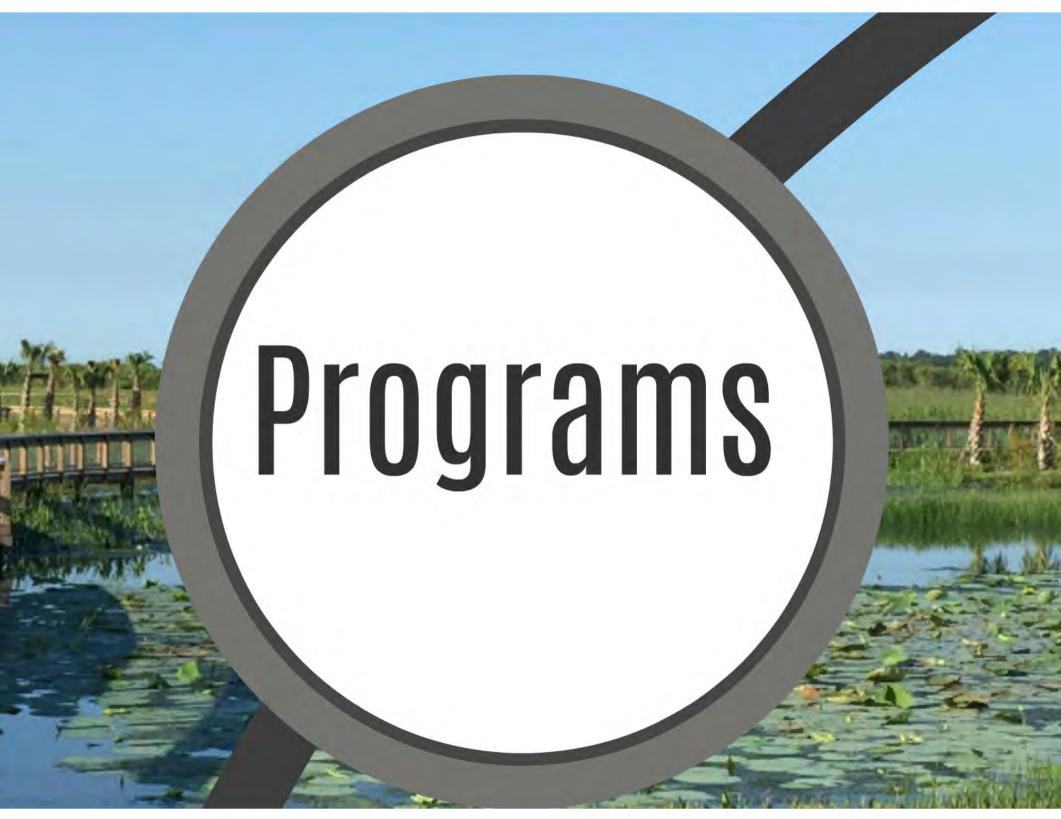






General Fund Reserves	
Unassigned fund balance at	47 470 507
9/30/2015	17,476,507
Lot 10 future obligation	(1,140,000)
FY16 projected addition of fund	
balance	1,090,474
Budgeted unassigned fund balance at 9/30/16	17,426,981
Policy requirement for unassigned	
fund balance at 9/30/16	11,190,229
Budgeted amount over FY16 fund	
balance policy requirement	6,236,752



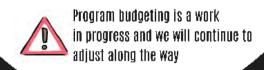


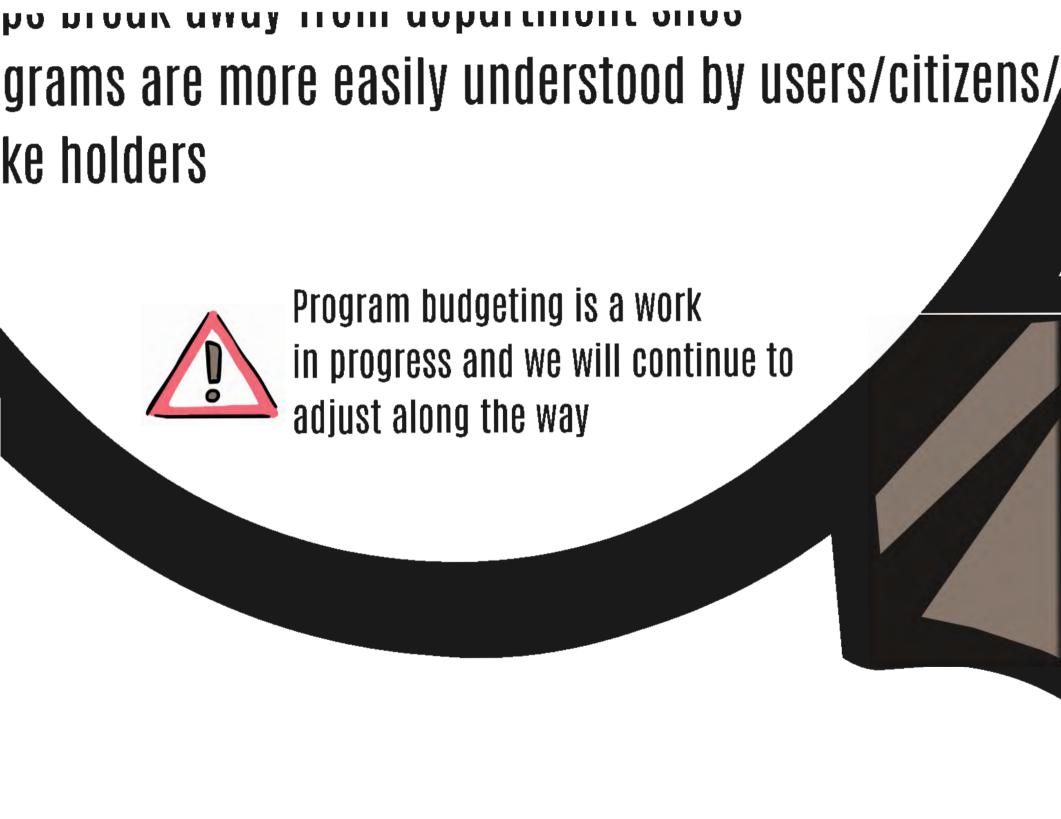


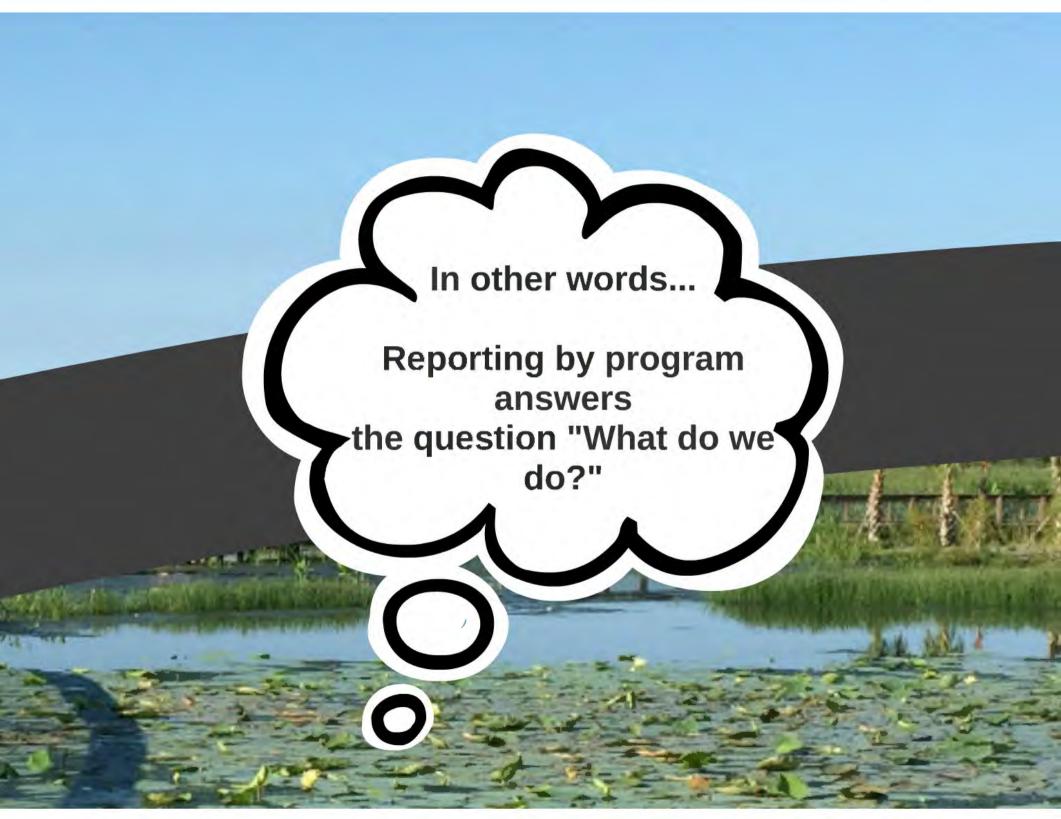
"A common definition of "program" is a group of activities, operations, or organizational units directed at the attainment of common goals." --UNC School of Government

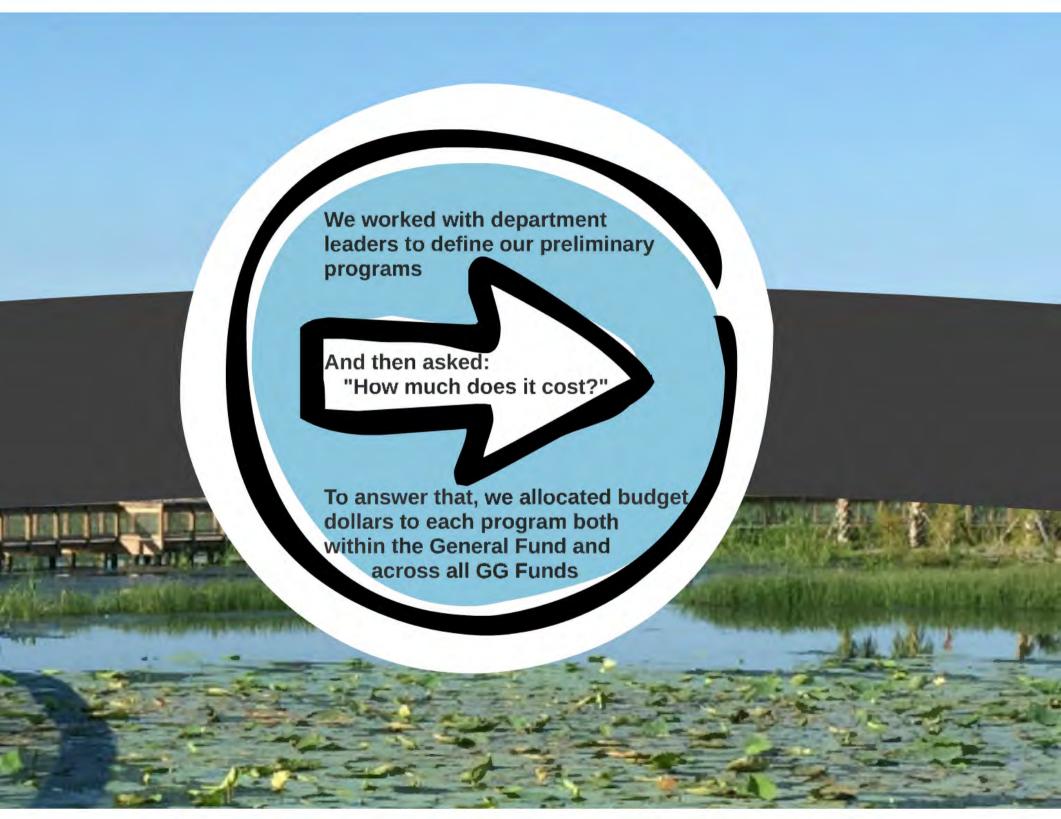


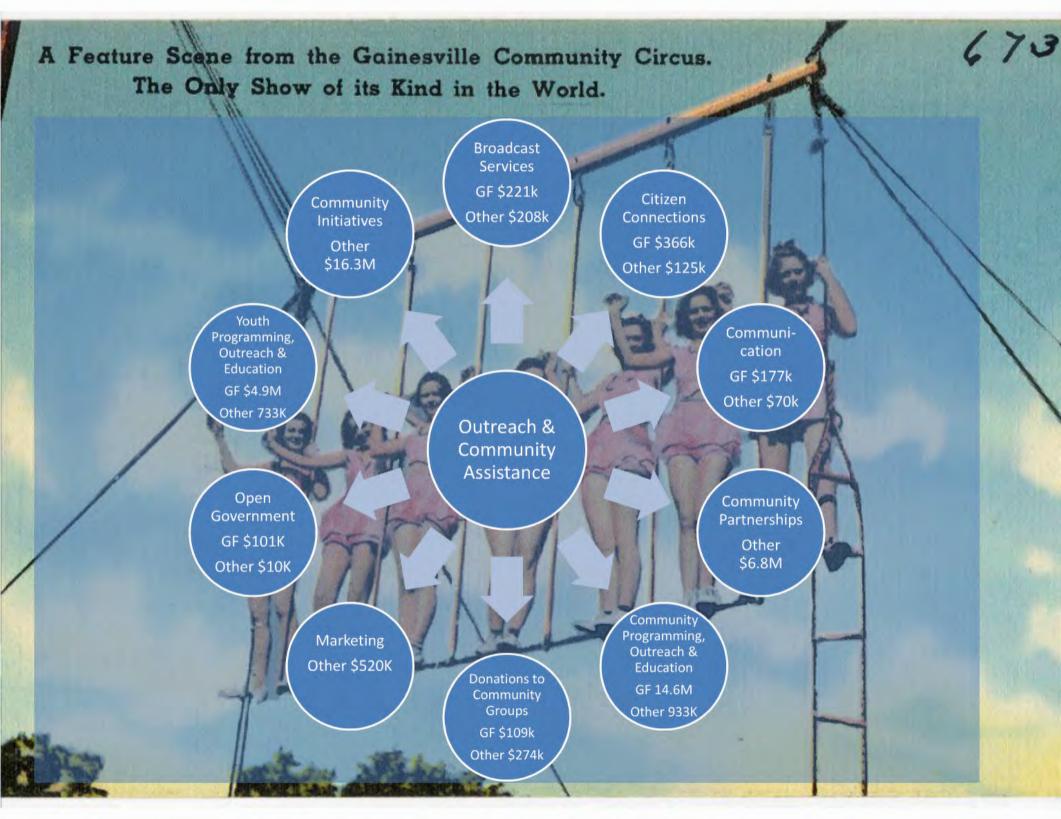
- Looking at expenditures by department tells us who is spending the City's funds
- Looking at expenditures by program tells us what the City's funds are being spent to accomplish
- Shifts focus to the services and programs being provided
- Helps break away from department silos
- Programs are more easily understood by users/citizens/ stake holders





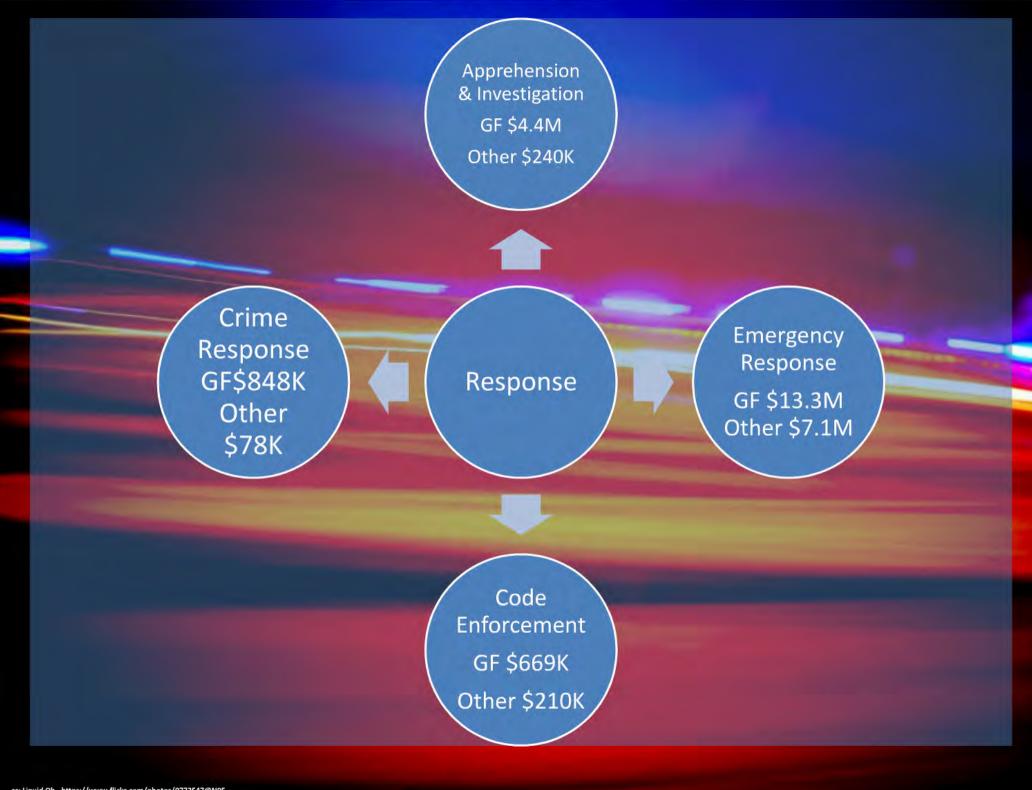




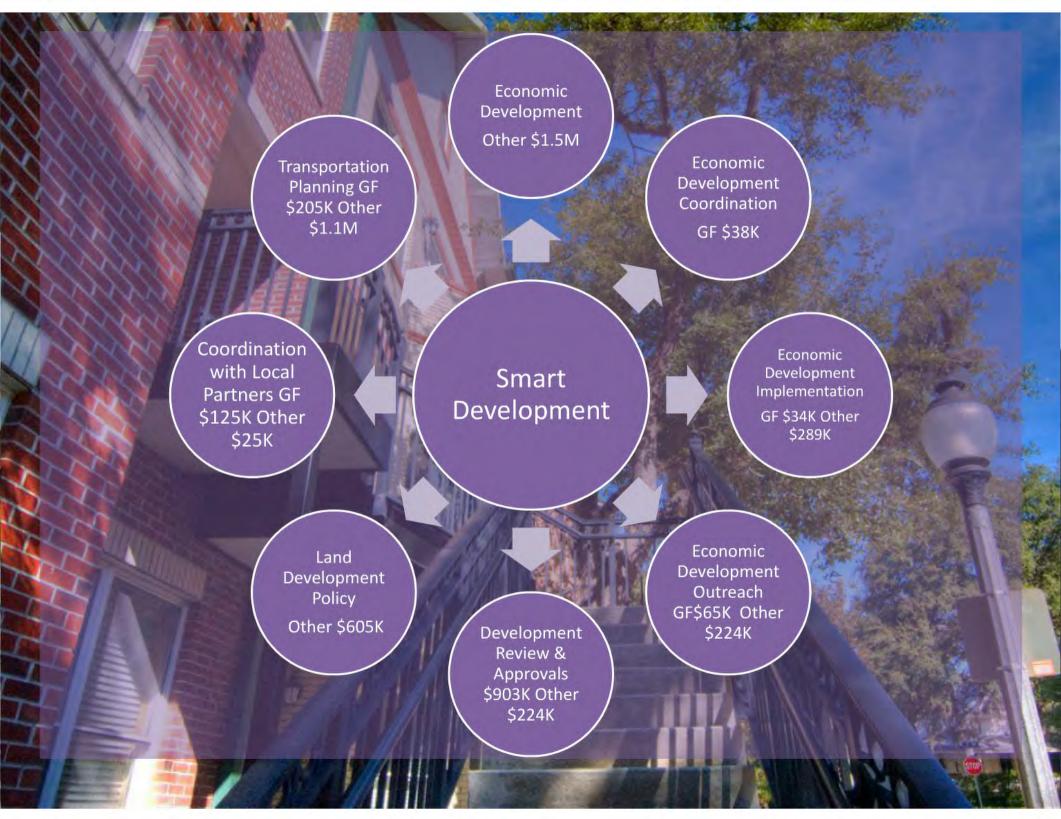




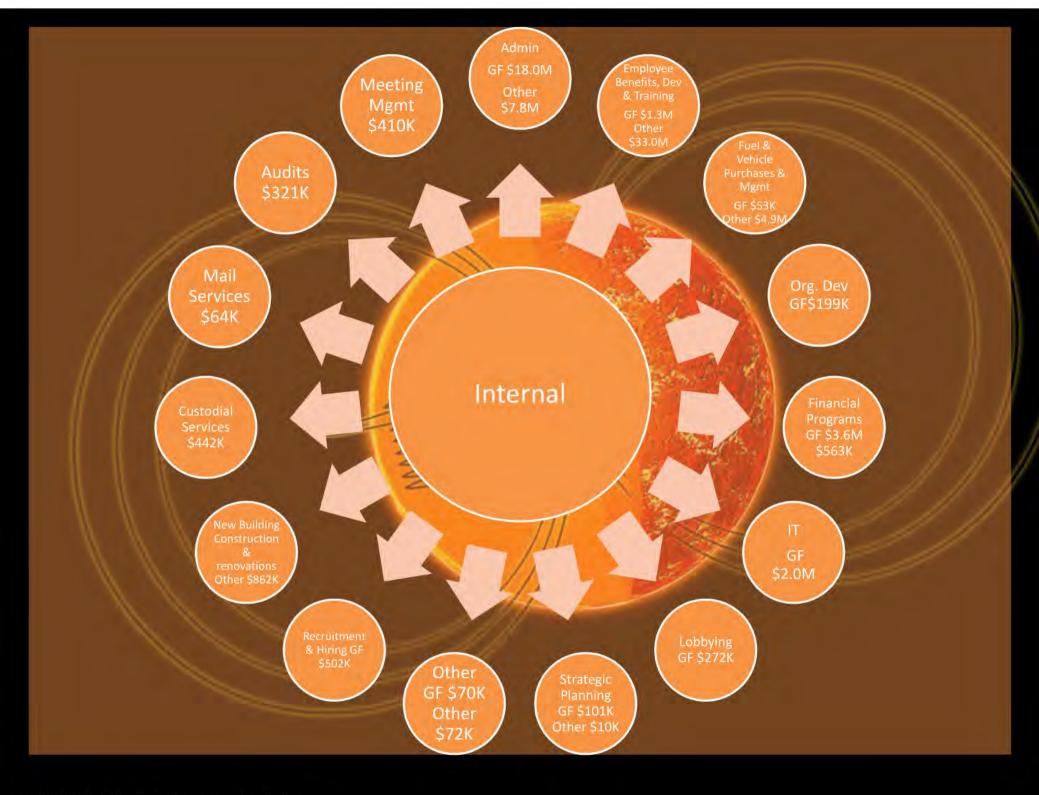


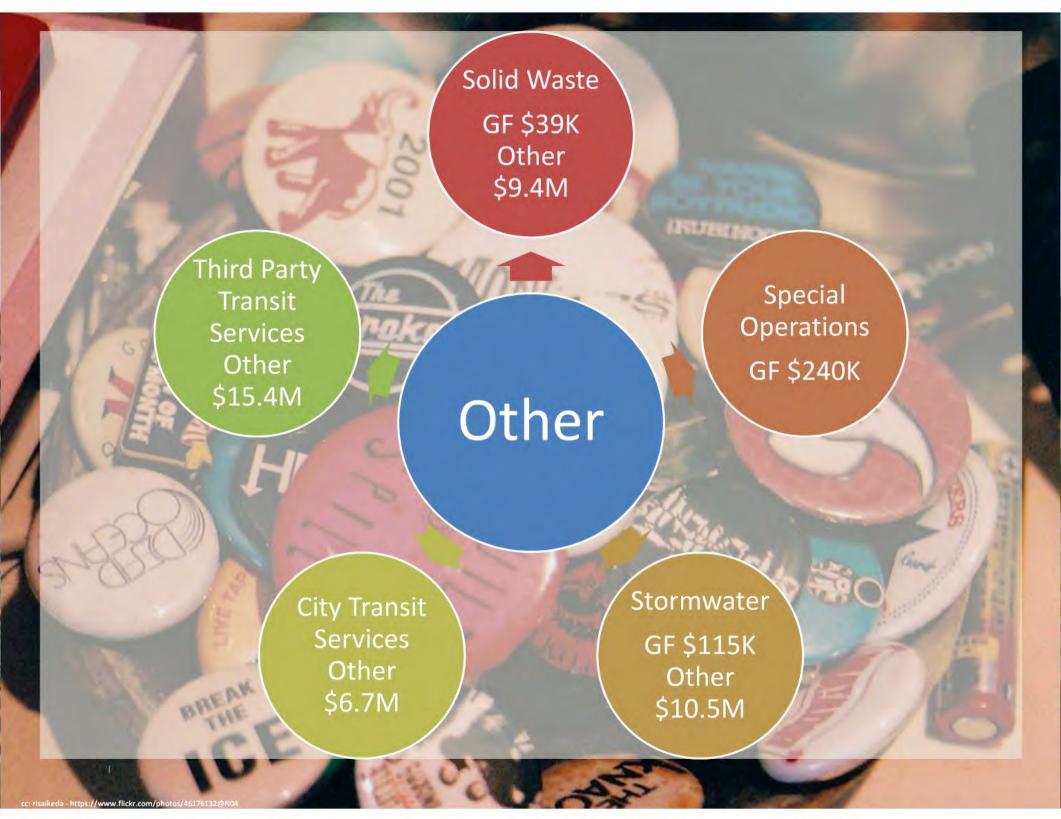


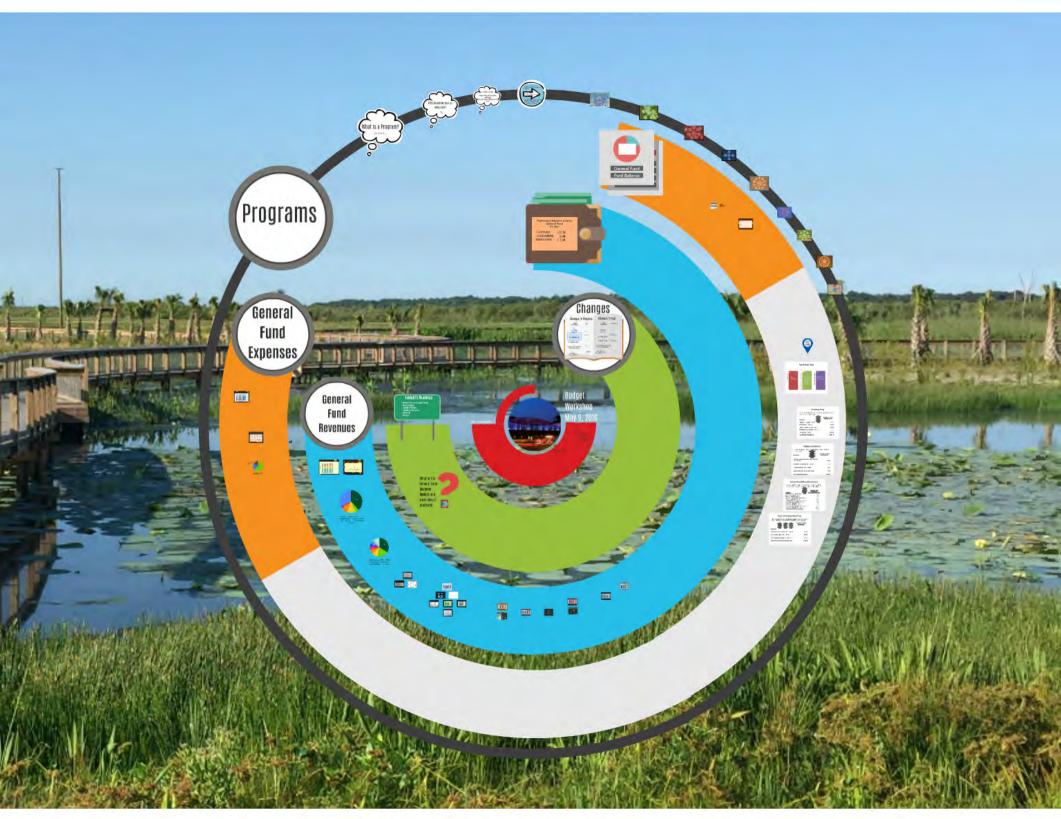






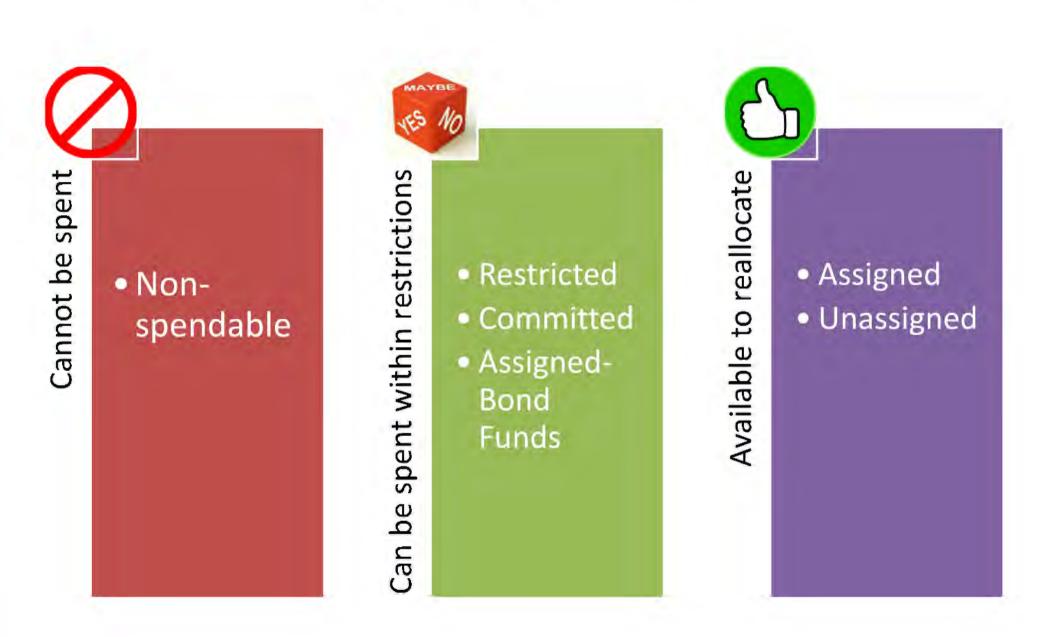








Fund Balance Types



Committed Funds

 Can be reallocated if done by the same formal action as original restriction (i.e. an ordinance)

Fund Name	Available for Future Appropriations	
Cultural Affairs Projects - Fund 107	84,254	
Billable Overtime - Fund 110	26,849	
Economic Development Fund - Fund 114	50,702	
Water Wastewater Infrastructure - Fund 117	71,415	
Tree Mitigation - Fund 140	2,093,902	
Total Committed Fund Balance	2,327,122	

Assigned Fund Balance

Can be reallocated through intent expressed through a budget or

financial action

Fund Name

Available for Future Appropriations

Greenspace Acquisition and Community Improvement Fund - Fund 306	1,510,054
Kennedy Homes Redevelopment - Fund 336	37,148
Facilities Maintenance Fund - Fund 351	33,667
Capital Improvements - Beazer Settlement 355	10,152

Assigned Fund Balance (Bond Issues)

 Can be reallocated through intent expressed through a budget or financial action as long as they meet the original bond covenants.

Fund Name	Available for Future Appropriations (fitting with fund balance type)
Public Improvement Construction - Fund 304	635
Roadway Construction Fund - Fund 323	2,988
FFGFC 02 Capital Projects - Fund 328	61,478
5th Ave/Pleasant St Rehabilitation Projects - Fund 330	5,459
FFGFC 05 Capital Projects - Fund 332	20,073
Capital Improvement Revenue Bond of 2005 - Fund 335	103,495
Energy Conservation Capital Projects - Fund 340	3,982
CIRN of 2009 Capital Projects - Fund 344	431
CIRB of 2010 Capital Projects - Fund 348	73,314
Revenue Note 2011A Capital Projects Fund - Fund 349	6,251
CIRB of 2014 Capital Projects Fund - Fund 354	195,360
Total Assigned Fund Balance (Bond Issues)	473,466

Funds with Multiple Fund Types

 These funds have multitude of fund balance assignments based on that specific project. Any reallocation would need to be examined to verify if appropriate.



Available for Future Appropriations

Fund Name

Miscellaneous Special Revenue Fund - Fund 123	505,508	
General Capital Projects Fund - Fund 302	699,654	
Campus Development Agreement - Fund 339	958,877	

Total Funds with Multiple Fund Balance Types

2,164,039



- Program budget details
- Discuss increment requests
- Review "levers" to provide funding options for discussion
- Deeper look at other funds

