

# **WORKSHOP**

## **Workshop on Stormwater and Solid Waste Non-Ad Valorem Assessments and Transportation Taxes**

**Tuesday, February 14, 2012**

**12:00 – 3:00 p.m.**

**Leon County Board of County Commissioners' Chambers  
Leon County Courthouse, 5<sup>th</sup> Floor**

# Leon County Board of County Commissioners

## Workshop Cover Sheet

February 14, 2011

**To:** Honorable Chairman and Members of the Board

**From:** Vincent S. Long, County Administrator 

**Title:** Consideration of Stormwater and Solid Waste Non-ad Valorem Assessments and Transportation Taxes and the Associated Budget Impacts

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<b>County Administrator Review and Approval:</b>	Vincent S. Long, County Administrator
<b>Department/ Division Review:</b>	Alan Rosenzweig, Deputy County Administrator
<b>Lead Staff/ Project Team:</b>	Scott Ross, Director, Office of Financial Stewardship Felisa Barnes, Principal Management and Budget Analyst Timothy Carlson, Senior Management and Budget Analyst

**Fiscal Impact:**

In the FY 2012 budget, Leon County has allocated \$5,681,069 in general revenue to support the transportation, stormwater and solid waste programs. If the current fee and tax structure is left in place, current out-year projections reflect an additional \$30.3 million in general revenue support for these programs for the balance of the Board's adopted five-year County budget (FY 2013 – FY 2016). Any additional revenue raised by these fees could be utilized to off-set the use of reserves to balance the budget and/or keep property tax rates stable.

In addition, it is estimated that fee studies establishing new non-ad valorem assessments for stormwater and solid waste would cost between \$75,000 and \$100,000 each. If the Board were to choose this option, funding for the studies is available in the stormwater and solid waste fund balances.

**Staff Recommendation:**

Board Direction

## **Report and Discussion**

### **Background:**

In January 2008, the Board of County Commissioners adopted “Guiding Principles” which state, in part, that the Board will “Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise” (Attachment #1). Since the adoption of this resolution, the Board has been successful in reducing the general revenue support to these enterprise operations through service reductions, but has not been able to eliminate the subsidies.

The country, experiencing the longest and deepest recession since the Great Depression, has resulted in continuous reductions in property tax and sales tax revenues which only worsened this problem. Due to the slow economic recovery, the Board has been deliberative in providing relief to citizens by not raising fees and passing on property tax savings to the community. While an increase in the millage rate up to the rolled-back rate would have not resulted in a tax increase, the Board elected to leave the millage rate constant and thereby allowed the property value reductions to result in corresponding tax savings to property owners. This Board action resulted in \$14 million in property tax savings to the community over the past three years. This includes a \$2.9 million savings during the current 2012 fiscal year.

During this time, the Board continued to evaluate the current level of services provided to the community. This has involved a thorough examination of all the services departments provide including: libraries, stormwater maintenance, mosquito control, management information systems, development service, and parks and recreations services. Specific examples of reductions the Board has made since FY 2009 are:

- Reducing hours of the branch library system from 52 to 40 hours a week. This decision, which completely closing the branch locations on Mondays saving a recurring \$386,985 per year.
- Restructuring Library Administration and Collection Services saving \$130,489, and opening the expanded library branches without adding additional staff.
- Closing the Solid Waste Facility to the public for the disposal of Class III waste (generally waste not expected to produce leachate) and started contracting with a private vendor to recycle this waste stream. This change allowed the County to restructure landfill operations and eliminate seven positions at the solid waste facility for a savings of \$284,500.
- Significantly restructuring, the Public Works Department’s stormwater and mosquito control programs - Specifically, stormwater maintenance previously performed by two divisions, is now being conducted by one division. This produced organizational efficiencies, and this restructuring saved \$214,054 over the past two fiscal years.
- Restructuring Management Information Services resulting in annualized savings of \$238,981. This involved the elimination of four technical positions, which has resulted in increased response times to technical calls; however, call times remain within applicable industry benchmark standards.
- Reorganizing County Administration to increase efficiencies - The reorganization involved eliminating the Management Services Support Services Division, and more recently the Assistant County Administrator position, for a combined net annual savings of \$421,953.

- Reevaluating and competitively bidding the County's insurance (property, workers compensation, and general liability) for savings of \$407,000. In addition, workers' compensation payments from Departments to the Risk Management Fund were reduced by \$904,420.
- Reducing County take home vehicles from 49 to 1.
- Eliminating 18.0 positions in the Development Support and Environmental Management Department, over a two year period, to address the significant downturn in the construction industry.
- Privatizing the Pre-trial GPS Monitoring Program saving \$186,000.
- Using automation to reduce dedicated staff (Parking lot attendants).
- Reducing roadside maintenance through the elimination of an operations crew saving \$137,078.

By reorganizing stormwater, transportation, growth management, tourist development and administrative functions, over the past five years, the Board has reduced its budget by more than \$48 million and its workforce by more than 70 positions. This restructuring has allowed the Board to reduce costs while minimally effecting service levels to the community. The Board was able to achieve more than a 5% reduction in the County workforce with no layoffs. This was done through the Voluntary Separation Program and through the realignment of staff whose positions were eliminated.

Balancing the budget has required the Board to make significant reductions over the past several years. While making these budgetary reductions, the Board has correspondingly allowed the property value reductions to result in property tax savings by not increasing the millage rate; which in turn allowed all of the savings to be retained by property owners. The Board also took into consideration the down turn in the economy by maintaining the non-ad valorem assessment rates. By not increasing the non-ad valorem assessments or gas tax rates, the budget included increases in general revenue support for these programs.

Another direct effect of the reduced property taxes and maintaining the current non-ad valorem rates is the use of general revenue fund balance to support the County's operating budget. The continued increased reliance on fund balance to support recurring expenditures is not a long term sustainable budgetary practice. As part of the annual budget process, staff will continue to provide the Board various options that build upon previous efforts related to efficiencies, privatization (when appropriate), and service level reductions. Understanding all of these economic realities, our continued efforts to reduce costs and increase efficiencies, and the importance of continuing to provide a quality level of our most essential services, the Board requested a further examination of the County's current non-ad valorem assessments and local option tax capacity.

As the Board is aware, stormwater and solid waste budgets are only partially funded by non-ad valorem assessments levied on improved property in the amounts of \$20 and \$40, correspondingly. The stormwater and solid waste non-ad valorem assessments were established in 1991 and 1994, respectively, and have never been raised. The County currently collects \$1 million in stormwater fees and \$1.5 million in solid waste fees, while transferring \$2.7 million in

general revenue support for stormwater, and \$1 million of general revenue support for solid waste.

In addition, the transportation trust fund is supported by two of three authorized local gas taxes or seven of the allowable twelve cents. Six of the seven cents currently levied are shared with the City of Tallahassee at a 53.33% (City) and 46.7% (County) ratio. In FY 2012, Leon County has budgeted to collect \$4.7 million in local gas taxes. For FY 2012, the general revenue support for the transportation fund is just under \$2 million.

During last year's budget cycle, the Board expressed a need to review the subsidies subsequent to the start of the new fiscal year. As a result, the Board conducted a preliminary workshop on November 8, 2011. After reviewing the information, the Board requested that more detail be provided at a future workshop. At this time the Board requested that additional detail be included to further consider the impact of the fees on properties in the County, including a possible phased approach for implementing the levies, and the relevance of these special revenues in the context of the entire budget.

**Analysis:**

Including this fiscal year, the current fee structures require an estimated \$36 million in general revenue support to these programs (stormwater, solid waste and transportation) over the next five years. Table 1 provides a summary for each program area.

**Table 1**

**Programmed General Revenue Support for Stormwater, Solid Waste and Transportation Programs**

<b>Program/Fiscal Year</b>	<b>FY 12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>Total</b>
Stormwater	\$2,694,662	\$3,042,578	\$3,087,970	\$3,137,502	\$3,197,541	\$15,160,253
Solid Waste	1,026,334	1,198,629	1,285,834	1,396,925	1,582,045	6,489,767
Transportation	1,960,073	2,901,452	2,915,865	3,223,627	3,309,710	14,310,727
<b>Total</b>	<b>\$5,681,069</b>	<b>\$7,142,659</b>	<b>\$7,289,669</b>	<b>\$7,758,054</b>	<b>\$8,089,296</b>	<b>\$35,960,747</b>

The continued subsidy to these programs, coupled with decreased revenues from property taxes, and the associated savings passed on to the community (by keeping the millage rate flat, while property values decline) is a limiting factor in the Board's ability to achieve the guiding principle that enterprise operations should pay for themselves. It has been expressed by some members of the Board that fees should be tied as much as possible to the service being provided in order to show citizens the nexus of the fee to the service.

Over the past three years, Leon County along with the rest of the United States has weathered a recession that has now turned into a slow economic recovery. The recession greatly affected the collection of property taxes. The effect was a decline in property values from 2007 – 2010 by \$2.4 billion (15%). Since FY 2009, the Board has kept the millage rate at 7.85 and passed \$14 million in property tax savings to the community. To compensate for this loss of resources the Board has made significant budget reductions as specified above and during the last two years the Board has also utilized reserves to fund the operating budget. Over this period of time the Board has been very disciplined budetaryily and has added few new discretionary operating expenses. However, as presented to the Board at the June 28, 2011 meeting, the initial operating impacts of the Joint Dispatch Facility will be included in the FY 2013 budget (Attachment #2).

The Board may wish to have a direct connection with adjustments to the millage rate to support this increased expenditure. Depending on the final change in values, this millage rate adjustment could be at or below the rolled-back rate.

With the decline in property values and no adjustment to assessment or millage rates, the Board has utilized \$8 million (\$4 million each for the past two years) in general revenue reserves to balance the budget. Fund balances grow annually (typically \$3 to \$5 million) through the under spending of appropriations and the over-collection of forecasted revenues (mainly resulting from the statutory requirement to budget revenues at 95% of forecast). Attachment #3 shows the current status of fund balances available for future use. Current reserve policy requires the County to maintain at least 15% of what is currently budgeted for expenditure with the maximum reserve level established at 30%.

During the development of the FY 2012 budget, the Board directed staff to provide information relating to the use of fund balances above the policy maximums. As part of the FY 2013 budget process, the Board may wish to consider another “fund sweep” of reserves in a range of \$8 to \$12 million above the minimum policy to replenish the capital maintenance reserves. This action would leave the County with approximately \$34 to 38 million of reserves (20 to 22% of the current operating budget); an adequate amount to provide for a base for cash flow and emergencies for the operating budget.

In FY 2008, the Board restructured the capital program to fund the long-term maintenance needs of the County. This included establishing capital reserves to exclusively maintain County infrastructure such as: County buildings; courtrooms; active and passive parks; greenways and trails; management information technology systems; geographic information systems; stormwater ponds; and vehicle replacements. This strategy lessened the budgetary strain of having to annually transfer large amounts of recurring general revenue dollars to the capital program when they were needed to fund general operating expenses. These initial capital reserves have been drawn down through preceding budgets and are expected to be completely utilized by FY 2015. A new “fund sweep” could take care of the County’s long-term capital maintenance needs (exclusive of transportation) until FY 2019 or FY 2020.

#### *Non-ad Valorem Assessment and Gas Taxes*

For the current budget cycle, the County should evaluate the on-going practice of utilizing general revenue fund balance to support the operating budget and subsidies for stormwater, solid waste and transportation. To mitigate the continued use of fund balance, the Board could consider an increase to the non-ad valorem assessments and/or gas taxes. As presented at the November 8, 2011 workshop, the non-ad valorem fee revenues are based on assumptions using current fee methodologies prescribed according to code, and the best estimates of future expenditures and revenues (Attachment # 4, #5 and #6). During the previous workshop, the Board directed staff provide a discussion on possible revenue neutrality as part of the analysis relating to increasing the fees; Attachment #7 contains this information.

If the Board chooses the option of increasing the stormwater and solid waste special assessments, staff would advise that consultants be engaged to establish defensibility for the assessments. Based on an independent review, the final fees necessary to run these programs may vary from the estimated fees projected in the following presentation. Staff’s initial estimate for the cost of each assessment study ranges from \$75,000 to \$100,000. Funding for an updated assessment

study is available in the stormwater utility and solid waste fund balances. Final cost would be determined during the RFP process.

As requested during the November 11, 2011 workshop, additional information is provided regarding the impact of increasing these revenue sources would have on individuals and property owners. Using the current non-ad valorem methodology and contemplating levying the entire five-cent gas tax, the annual impact to a single family home would be approximately \$162 as reflected in Table 2.

**Table 2**  
**Estimated Impact of Increase in Non-ad Valorem Assessments and Fifth-Cent Gas Tax to Average Household**

Fee/Tax	Current Amount	Total New Fee/Tax	Total Added Impact
<b>Five-Cent Gas Tax</b>	\$0	\$49	<b>\$49</b>
<b>Stormwater</b>	\$20	\$98	<b>\$78</b>
<b>Solid Waste</b>	\$40	\$75	<b>\$35</b>
<b>Total</b>	\$60	\$219	<b>\$162</b>

Attachment #8 shows the cumulative yearly impact for the five-cent gas tax, and the stormwater and solid waste non-ad valorem assessments, if these revenues were phased-in over a five year period. If each of these increases were spread out equally over a five-year period the annual impact per household would be an estimated \$32 per year.

Five-Cent Gas Tax

By implementing this tax, the full cost of an increase would not be solely born by Leon County residents. The impact would be lessened to the local community by as much as 25% - 30% due to non-residents purchasing fuel in Leon County throughout the year.

Due to the consumption/usage nature of this tax, individual household impacts will vary. The more gallons of fuel used equates to more miles driven on County roads, therefore; a higher portion of the cost of maintenance is incurred by the individual household. In addition, this revenue source will likely be affected in the long-term with the continuing development of vehicles that obtain better gas mileage. The more mileage per gallon lowers consumption and the amount of revenue collected to maintain roads. Even with population growth, this revenue source may be at a level or declining rate in future years.

The implementation of this tax requires a majority plus one of the Board (five members), and an interlocal agreement with the City of Tallahassee to be executed which would address the allocation of the proceeds. The tax needs to be authorized by July 1 to begin collection January 1, 2014.

Stormwater

The \$20 annual assessment for the service has remained the same since its inception in 1991. Staff analysis indicates that using the current single family equivalent methodology, the impact of raising the rate on residential and non-residential property owners could be minimized by the County adopting a phased-in approach. The current \$20 fee in place would be increased \$15.60 annually until FY 2018, for a total fee of \$98 or a cumulative increase of \$78 over five years. At this point, the adjusted fee would provide enough revenue for the stormwater program to be self-supporting at a minimum maintenance level.

In the intervening 21 years since the County enacted a stormwater utility assessment, numerous jurisdictions have established stormwater utilities. The growth in the use of these assessments by different jurisdictions, have led to different methodologies regarding how stormwater assessments are calculated. Methodologies have largely been focused on providing an equitable distribution of a stormwater assessment. This includes providing provisions for exemptions to homestead property for individuals qualifying for additional senior citizen, disabled veteran or disabled person ad valorem homestead exemptions. The suggested study would address these issues if the Board opted to increase and modernize the current stormwater assessment structure.

### Solid Waste

The County currently offers solid waste collection and disposal services for the residences of the unincorporated area that ranges from \$40 to \$250. Single-family residences in the unincorporated area have the option to subscribe to curbside solid waste collection services at a cost of \$210 per year (paid directly to the County vendor, Waste Management), or they may use one of the Rural Waste Service Centers (RWSC) for drop-off services at no cost. In addition, both subscribers and non-subscribers pay a mandatory \$40 non-ad valorem assessment that covers the cost of solid waste disposal. If the Board chooses to eliminate the subsidy and maintain the RWSCs, staff's analysis indicates that the non-ad valorem assessment fee should increase from the current \$40 to an estimated \$75 per year.

An additional aspect of Solid Waste relates to mandatory collection. If mandatory solid waste curbside collection was implemented, the RWSCs could be closed. Additionally, all residences would pay the full and equal cost for the collection and disposal services provided to the unincorporated area. The current solid waste agreements with Waste Management and the City of Tallahassee expire in 2013. The Franchise agreement for curbside collection expires in March 2103 and the Hauling and Disposal Agreement for the disposal of waste from the transfer station expires in May 2013. Also, the Interlocal Agreement with the City of Tallahassee for Solid Waste Services expires in 2013. There have been discussions of possibly bidding the curbside collection services with the City of Tallahassee. The outcome of these bids could change the cost of curbside collection for unincorporated residences. Having all customers pay equally for collection would mitigate or minimize the need of increasing the assessment to cover the cost of running the rural waste centers, since the current fee is covering the cost of disposal.

Mandatory collection aside, the amount of revenue increased by raising the solid waste and/or stormwater assessment would decrease the amount of general revenue used to subsidize these programs. The reduced general revenue subsidy would allow a reduced use of fund balance to support the County's operating budget.

### **Summary**

Over the past four years, in a difficult economy, the Board has used numerous strategies to balance the budget with each year becoming increasingly difficult. During this time, the Board has reduced the budget by approximately \$48 million, eliminated more than 70 positions from its workforce and made service level operating reductions. Two years ago, the Board started utilizing reserves as recurring revenue for operating expenditures. The Board has also looked at alternative sources of revenue related to energy (solar, and thermal), and renting County owned property. Moreover, the Board has also embraced opportunities to privatize services where appropriate, use automation, and utilize functional consolidations.

Notwithstanding, the current taxes and fees levied for the transportation, stormwater and solid waste programs do not cover the cost of the services provided by these programs. It is estimated over the next five years, \$35.9 million in general revenue will be transferred to fund these programs. As such, the following are a series of budgetary considerations the Board may wish to consider further:

- Raise the non-ad valorem assessments over a number of years, while correspondingly reducing the amount of general revenue fund balance being utilized to support the operating budget.
- Adjust the millage rate to capture the operating impacts associated with the Public Safety Complex.
- Further evaluate a “fund sweep” of general revenue fund balances to support the ongoing capital maintenance program for County buildings; courtrooms; active and passive parks; greenways and trails; management information technology systems; geographic information systems; stormwater ponds; and vehicle replacements.
- Consider raising the transportation gas tax to reduce the general revenue subsidy and provide additional resources to maintain the County’s transportation infrastructure.

This workshop is provided early in the budget cycle to allow the Board the opportunity to consider a number of alternatives, while recognizing there are different timing issues related to different options. As reflected in the materials, if the Board was inclined to move forward with further evaluating the stormwater and/or solid waste fees, the next step is to conduct the necessary studies and prepare updated rates. This process would establish the possibility of new fees for the 2014 budget cycle, not the current cycle. Given the sensitivity of the impacts fee increases may have to homeowners, the Board would be provided various options related to phasing in the fee increases over a period of time.

Regarding the gas taxes, the timing for the current cycle would require the tax to be approved prior to July 1, 2012. This would allow the additional tax revenue to be included as part of this current year’s budget process. There are timing issues to be considered, in that the Board’s final budget workshops will not be held until early July (after the required approval date for the gas tax). The July budget workshops are scheduled to accommodate the Truth in Millage (TRIM) calendar which requires final property values to be certified to the County from the Property Appraiser on July 1. As with the non-ad valorem assessments, the gas tax could be phased in; statutorily, the tax needs to be shared with the City of Tallahassee pursuant to an interlocal agreement which would need to be negotiated.

February is early in the budget process and all the costs and revenues that impact the development of the budget are not known. The legislature is still in session, and the impact to local governments regarding possible cost shifts or other unfunded mandates has not been determined. Additional costs to the County regarding health insurance will not be available until June. Historically the increased costs to maintain current service levels have ranged between \$5 and \$6 million. Departments have just begun developing their budgets for FY2013, and the preliminary projected decrease in property valuations will not be provided by the Property Appraiser until June 1, 2012. Preliminary guidance will provide staff direction moving towards the next workshop and subsequent budget balancing in July. Throughout the balance of the process, staff will continue to provide the Board options to further reduce the budget through

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program reductions, and where appropriate, opportunities for privatization Attachment #9 outlines the adopted FY 2013 budget calendar, approved by the Board at the January 24, 2012 meeting.

**Options:**

Should the Board want to consider increases to the non-ad valorem assessments for the FY2014 budget cycle (next year's budget cycle) then:

1. Direct staff to proceed with the issuance of a Request for Proposal for a stormwater fee assessment study to update the Stormwater Utility Ordinance and consider raising the Stormwater Non-ad Valorem Assessment from \$20 to a maximum amount that will maintain the current level of service and eliminate the general revenue subsidy.
2. Direct staff to proceed with the issuance of a Request for Proposal for a solid waste disposal fee assessment study to update the Solid Waste Ordinance and consider raising the Solid Waste Non-ad Valorem Assessment from \$40 to a maximum amount that will maintain the current level of service and eliminate the general revenue subsidy.

Should the Board want to consider an increase to the transportation gas tax, including discussing a phased implementation:

3. Direct the County Administrator to negotiate with the City of Tallahassee the distribution formula for the additional revenues and provide an update to the Board no later than April which allows adequate time to proceed with implementation by July 1.

Should the Board want to consider alternatives related to possible additional property value reductions and increased operating expenditures then:

4. Direct staff to prepare alternative millage rate scenarios as part of the budget process that take into consideration increased costs associated with the Public Safety Complex.

Should the Board not want to consider increases to the non-ad valorem assessments at this time then:

5. Direct staff to maintain the solid waste and stormwater non-ad valorem assessments for the FY 2013 budget.

**Recommendation:**

Board Direction

Title: Consideration of Stormwater and Solid Waste Non-ad Valorem Assessments and Transportation Taxes and the Associated Budget Impacts

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Attachments:

1. Guiding Principles
2. Public Safety Complex estimated operating impacts
3. Fund Balance Policy Table
4. November 18, 2011 Workshop on the Transportation Fund
5. November 18, 2011 Workshop on the Stormwater Fund
6. November 18, 2011 Workshop Solid Waster Fund
7. Revenue neutrality information
8. Impact on Individual and Property Owners Tables
9. FY 2013 Budget Calendar

**RESOLUTION NO. R08-01**

**WHEREAS**, it is the mission of the Leon County Board of County Commissioners to preserve and enhance the outstanding quality of life in our community, and;

**WHEREAS**, Leon County strives to set the standard and best practice for other local governments in Florida and in the United States through strong and consistent fiscal policies and practices, and;

**WHEREAS**, Leon County has a long history of providing cost effective, superior services to our citizenry, and;

**WHEREAS**, Leon County has reduced or held constant the general property tax rates over each of the past 16 years, and;

**WHEREAS**, over the last two years the County millage rate has decreased by 16%, and;

**WHEREAS**, Leon County has controlled expenditures, maintaining the lowest budget per capita of any comparable county and currently has the 6<sup>th</sup> lowest budget per capita of all 67 counties, and;

**WHEREAS**, Leon County has been responsible in the building of reserves to healthy levels and has invested recurring revenues in infrastructure improvements, and;

**WHEREAS**, the Board of County Commissioners has been proactive in establishing policies such as Policy No. 93-44 "Fiscal Planning" and Policy No. 07-2 "Reserves" to provide guidance related to fiscal responsibility, and;

**WHEREAS**, Leon County maintains an investment quality credit rating of AA-, and;

**WHEREAS**, Leon County was the first county in the state to institute a hiring, capital projects and travel freeze in preparation for 2007 legislative property tax reforms, and;

**WHEREAS**, as pursuant to the 2007 legislation, Leon County was one of only 4 "non-fiscally constrained" counties to be placed in the least punitive 3% roll-back category (as opposed to the 5%, 7% or 9% categories) based on the County's conservative annual increases in budget per capita, and;

**WHEREAS**, due to roll-backs and capped future growth in property taxes imposed by the Legislature, combined with significant current and future challenges facing local government including those related to an aging population, a struggling housing market, rising health care costs, aging infrastructure, and a continued resistance to tax increases, there is a need to assess the long view and prepare for a more austere course for county government, and;

**WHEREAS**, as the level of government closest to the people, Leon County must make strategic decisions in order to be prepared and continue to deliver high quality services in the areas most critical to our citizenry, and;

**WHEREAS**, this will require a re-examination of core services, levels of services and a commitment to priority setting as Leon County continues to take a gradual business-like approach to determining the size of government its citizens can afford and the priority of the services we deliver to our citizens.

**NOW, THEREFORE, BE IT RESOLVED** by the Leon County Board of County Commissioners, Florida that the following guiding principles are adopted:

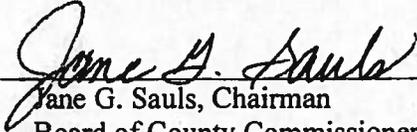
1. The Board of County Commissioners upholds the importance of the Leon County Home Rule Charter allowing citizen involvement and flexibility in shaping government to best meet the County's unique and changing needs.
2. The County budget will always be balanced, with available revenues equal to appropriations.
3. The County will strive to maintain the lowest dollars spent per County resident, as compared to like-size counties, while retaining the maximum level of service possible.
4. Through citizen input and Commission deliberation, core functions for County government will be identified and the dollars will be allocated accordingly during the budget process.
5. The County will continue to explore opportunities with its governmental counterparts for functional consolidation and/or shared efficiencies.
6. The County will continue to enhance our cooperation and coordination with our Universities and Community College to promote, strengthen, and sustain our community's intellectual capital.
7. The County Administrator will require Program Managers to conduct an annual review and scrutiny of their base budgets when preparing budgets for future years.
8. Consistent with best practices and the Florida Statutes, Leon County will retain an emergency reserve fund of not less than 5%, but not more than 10% of the general operating budget (Policy No. 07-2).
9. Consistent with best practices and the Florida Statutes, Leon County will retain an operating cash reserve fund of not less than 10% but not more than 20% of the general operating budget (Policy No. 07-2)
10. Cash reserves in excess of reserve policies will be utilized to support one time capital projects and/or other one-time expenditures to address unforeseen revenue shortfalls (Policy No. 07-2).
11. Leon County will continue to ensure the useable and safe life of existing infrastructure by providing funding for proper maintenance (Policy No. 93-44).

12. Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise (Policy No. 92-5).
13. Ensure that capital projects financed through the issuance of bonds will not be financed for a period that exceeds the useful life of the project or the life of the supporting revenue source (Policy No. 93-47), and support conduit financing to promote the economic health of the community.
14. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP) (Policy No. 92-4).
15. Ensure that annual financial and compliance audit of the County's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review (Policy No. 92-4).
16. Will optimize return on investments within the constraints of safety and liquidity through an adopted Investment Policy.
17. Shall establish formal policies and procedures to address amending the budget while allowing the organization to function and react to changing conditions (Policy No. 97-11).
18. The County shall provide a meaningful public input process during the annual budget review which shall, at a minimum, include at least one Board Workshop and two Public Hearings.
19. The County will fully research and employ technology to improve the personal and collective efficiency of county employees.
20. The County will continue to enhance our culture of performance, as we maintain a very low employee per 1,000 population and a "flat" organizational structure, and hold individual employees to high expectations and performance standards. Employees are entrusted with broad authority in their functional areas, expected to respond quickly to requests for service, explore and pursue alternatives to assist the citizenry, attempt to deliver more than what is expected, and are empowered to use professional discretion on the spot to resolve issues and reduce "bureaucracy". These employees are valued and compensation and benefits are commensurate with their responsibilities and competitive in the industry.
21. The County will continue to improve our efforts to promote employee innovation, through incentives, recognition and rewards for identifying and implementing program and process improvements that add value to services while producing cost savings.

22. The County will continue to leverage Leon County tax payer dollars to attract federal and state appropriations, reimbursements, and matching grants to realize revenue maximization for the purpose of funding priority projects and programs.

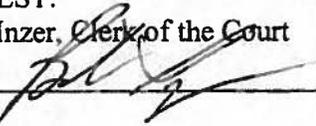
**PASSED, AND DULY ADOPTED BY THE LEON COUNTY BOARD OF COUNTY COMMISSIONERS, FLORIDA THIS 15th DAY OF JANUARY, 2008.**

LEON COUNTY, FLORIDA

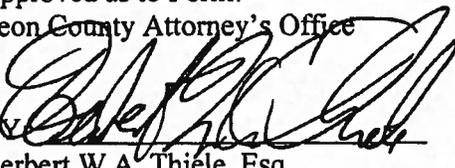
BY:   
Jane G. Sauls, Chairman  
Board of County Commissioners

ATTEST:

Bob Inzer, Clerk of the Court

BY: 

Approved as to Form:  
Leon County Attorney's Office

BY:   
Herbert W.A. Thiele, Esq.  
County Attorney



## Board of County Commissioners

Leon County, Florida

www.leoncountyfl.gov

### Agenda Item Executive Summary

Tuesday, June 28, 2011

**Title:**

Approval of the First Amendment to the Construction Management Services Agreement with Ajax/CSS for the Public Safety Complex for Establishing the Guaranteed Maximum Price of \$29,994,543

**Staff:**

Parvez Alam, County Administrator  
Vincent S. Long, Deputy County Administrator  
Alan Rosenzweig, Assistant County Administrator

**Issue Briefing:**

The County, City, and Sheriff have committed to the development of a Public Safety Complex that will house the Joint Dispatch, County Emergency Operations Center (EOC), Fire and EMS Administration, EMS Operations, and the Regional Traffic Management Center (RTMC). Plans for the facility are 100% complete. The Construction Manager and Project Coordinator have negotiated the Guaranteed Maximum Price (GMP) for the project at \$29,994,543. The M/WBE requirement of 26% equates to more than \$7.0 million in anticipated participation being achieved.

Based on the final design and engineering requirements, the Construction Manager and Project Coordinator have agreed that the construction schedule should be increased by 50 days. Given the proposed construction time-line, the facility should be complete in January 2013.

**Fiscal Impact:**

This item has a fiscal impact to the County. Given the cost sharing agreement with the City, the approval of the GMP at \$29,994,543 equates to a maximum cost of \$14,997,271 to the County. The County has existing appropriation available. The new facility will have an estimated additional annual recurring operating impact of between \$2.4 and \$2.7 million to be shared between the City and the County.

**Staff Recommendation**

Option #1: Approve the First Amendment to the Construction Management Services Agreement with Ajax/CSS for the Public Safety Complex Facility for establishing the Guaranteed Maximum Price of \$29,994,543, and authorize the County Administrator to execute the Amendment, in a form approved by the County Attorney and consistent with the terms of the original Agreement.

Option #2: Approve the amendment to Exhibit B to the Agreement with Ajax/CSS, authorizing an increase in the construction schedule to a total of 330 days.

## Report and Discussion

### **Background:**

A series of agreements has governed the joint public safety complex effort between the County, City, and Sheriff. The original Agreement addressed the creation of the Public Safety Communications Board (PSCB), and provided broad parameters regarding the consolidation of the joint dispatch. The second Memorandum of Agreement (MOA) between the City and County addresses the facility construction, land, stormwater, and operations.

### *Public Safety Communications Board (PSCB) Memorandum of Agreement (MOA)*

The PSCB was established through the MOA, approved by the County and the City Commissions in December 2006. On December 13, 2006, the MOA was signed and executed by the City, County, and the Leon County Sheriff. The PSCB was the oversight Board responsible for the implementation and operation of a consolidated dispatch center. The PSCB consisted of the Leon County Sheriff (Sheriff), City of Tallahassee Police Chief (Police Chief), City of Tallahassee Fire Chief (Fire Chief), Leon County Emergency Medical Services Chief (EMS Chief), City Manager, and County Administrator. Additionally, the PSCB replaced the Management Oversight Committee, established per the July 23, 1999 Agreement regarding the 800 Mhz system. A subsequent Agreement provides separate oversight of the existing digital radio system.

This PSCB Agreement expired on January 1, 2011. The Board of County Commissioners approved an extension on December 13, 2010, which was also executed by the Sheriff. The document was transmitted to the City on December 16, 2010. To date, the City has not executed the extension document.

### *MOA Regarding Joint Funding and Project Oversight*

At the December 9, 2008 meeting, the Board approved a Memorandum of Agreement (MOA) with the City of Tallahassee regarding the joint funding and project oversight for the public safety center. The Agreement states:

The County and City agree to share equally in all costs incurred pursuant to contracts executed by both parties, associated with the design and construction of a certain multi-use, public safety services building (hereinafter referred to as the "Facility"). The Facility may consist of a Joint Communications Facility, the City's Regional Traffic Management Center, the Fire and EMS Headquarters and the County Emergency Operations Center. If possible, the Facility will be situated on the site to accommodate the possible future location of a Fire Station.

The original MOA authorized the PSCB to act as the oversight committee regarding the construction of the facility. The MOA was amended on December 29, 2009 to replace the PSCB with the City Manager and County Administrator as the oversight committee. Per the Agreement, they "shall provide oversight with respect to development, design, and construction of the Facility."

The Public Safety Complex will house Joint Dispatch, County Emergency Operations Center (EOC), Fire and EMS Administration, EMS Operations, and the Regional Traffic Management Center (RTMC). All end users of the facility have been active participants in the plan development process. Plans for the facility are 100% complete.

**Analysis:**

In October 2009, the Board approved the selection of Ajax/CSS, a Florida Joint Venture, as the Construction Manager for the Public Safety Complex. Through a construction manager process, the contractor is required to submit to the County/City a guaranteed maximum price (GMP). The GMP then becomes the maximum cost of the project. All components of the project will be competitively bid. If the cumulative bids are less than the GMP, all of the savings revert to the City/County. If the cumulative bids are greater than the GMP, than Ajax/CSS is responsible.

The total GMP, as negotiated by Ajax/CSS and the Project Coordinator, is \$29,994,543. As reflected in Attachment #1, the Design Architect for the project has reviewed the GMP and recommends approval. Ajax/CSS has included a 1% contingency in the GMP. This amount is consistent with the original projections for the construction component of the total project. The total estimated project cost is \$47.480 million, which takes into consideration all aspects of the project, including technology needs, furniture, fixtures, architecture/engineering, etc. The County has existing appropriation sufficient to support the County share of GMP and the overall anticipated project expenditures.

Presuming approval of the GMP First Amendment to the Construction Management Services Agreement by the City no later than their July meeting, it is estimated that construction would commence in October 2011 and be completed in January 2013.

Pursuant to the original bid and subsequent inclusion in the contract, Ajax/CSS has committed to a goal of no less than 17% MBE and 9% WBE participation, for a total participation goal of 26%. Based on the GMP, this participation goal is in excess of \$7.0 million. Ajax/CSS, the County, and City have been actively recruiting M/WBE sub-contractors to become certified. Additional outreach efforts will be coordinated once the GMP contract amendment has been finalized.

As part of the original contract, Ajax/CSS and the Project Coordinator initially estimated the construction duration at 280 days. This estimate timeline was developed prior to the design and engineering component of the project being undertaken. Based on the complexity of the site and the final design of the facility, the architect, staff and Ajax/CSS are recommending the total project construction days be increased by 50 to a total of 330. Action by the Board is needed to formally amend Exhibit B of the original Agreement to amend the total project construction days.

### *Future Operating Impacts*

As presented to the Board at the January 2010 budget workshop, the Public Safety Complex facility (Facility) will have a recurring operating cost impact to both the City and County. The Facility will be a 24/7, 365-days operation with multiple redundant systems. The Facility will need to be maintained in a secure environment at all times. The January 2010 operating estimate was based on similar facilities, and the City and County will share the anticipated annual costs of \$3.4 million.

Currently, the total estimated operating impacts range from \$1.948 million to \$2.414 million (Attachment #2). These estimates include all utilities, custodial services, security, insurance, technology, etc. for the Facility. The variance is attributable to how the building might be staffed for security purposes. Presently, the Sheriff's dispatch operation and the Tallahassee Police Department (TPD) dispatch operation are functioning in existing buildings, not stand-alone structures. These existing spaces will be reused once the dispatch functions are relocated; therefore, it is not anticipated that there will be any offsetting operating cost reductions associated with the move (i.e. security, utilities, custodial, etc.).

In addition, City, County, and Sheriff's staff have been meeting to develop the consolidation plan associated with the dispatch functions of the Sheriff and TPD. Preliminary cost impacts, related to this effort, are \$317,000, providing for consistent salaries between the two departments and the addition of a Director and administrative position. Added to the estimated building impacts, the total estimated annual recurring cost increase ranges from \$2.265 million to \$2.731 million.

### **Options:**

1. Approve the First Amendment to the Construction Management Services Agreement with Ajax/CSS for the Public Safety Complex Facility for establishing the Guaranteed Maximum Price of \$29,994,543, and authorize the County Administrator to execute the Amendment, in a form approved by the County Attorney and consistent with the terms of the original Agreement.
2. Approve the amendment to Exhibit B to the contract with Ajax/CSS, authorizing an increase in the construction schedule to a total of 330 days.
3. Board Direction.

### **Recommendation:**

Options #1 and #2.

### **Attachments:**

1. Letter of recommendation regarding the GMP from the Design Architect
2. Preliminary estimated operating impacts

### **Additional Information**

PUBLIC SAFETY COMPLEX DRAFT OPERATING BUDGET					
Management by City or County Operations Group					
<b>PERSONNEL</b>					
<b>Code/Definition</b>	<b>Base Salary</b>	<b>Fringes</b>	<b>Pre-Existing</b>	<b>Working Total (New cost)</b>	<b>NOTES</b>
<b>GENERAL MANAGEMENT STAFF</b>					
City or County Administrative support				\$ 75,000	Estimated costs of either City/County to provide billing, finance, contract administration, administrative support for all building activities, equipment, maintenance, etc.
<b>GENERAL OPERATIONS STAFF</b>					
(1) Chief Engineer	\$85,000	\$29,750		\$ 114,750	Assumes \$85K Salary
(2) Maintenance Tech.	\$100,000	\$35,000		\$ 135,000	Assumes \$50K Salary
<b>SECURITY CONTRACT</b>					
Security Staff				\$ 231,504	Contract Estimate (un-armed) from Barkley. Assume 2 un-armed guards 24/7 provided by contract.
	<b>Total</b>			<b>\$ 556,254.00</b>	
<b>CONTRACTUALS</b>					
<b>UTILITY SERVICES</b>					
<b>Code/Definition</b>				<b>Working Total</b>	<b>NOTES</b>
Electric Services				\$ 261,185	Based on consumption model/Oct. 1/10 COT rate
Water Service				\$ 3,957	Based on consumption model/Oct. 1/10 COT rate
Water Service Irr.				\$ 3,425	Oct. 1/11 COT Rate Structure
WW Service				\$ 8,370	Oct. 1/11 COT Rate Structure
Garbage/Refuse Collection				\$ 1,545	Oct. 1/11 COT Rate Structure
Service Fees Storm & Fire				\$ 12,736	Oct. 1/11 COT Rate Structure
Natural Gas				\$ 9,953	Based on consumption model/Oct. 1/10 COT rate
Internet Service				\$ 30,000	Price provided by IT
Telephone - Base Cost				\$ 47,748	Price provided by IT
Telephone - Long Distance				\$ 10,210	Estimated
Telephone - Cellular Services				\$ 2,500	Lump Sum Estimate Based on 3 phones
Video/Audio Conferencing Services				\$ 3,900.00	Price provided by IT
	<b>Total</b>			<b>\$ 395,529</b>	
<b>OPERATIONS</b>					
<b>Code/Definition</b>				<b>Working Total</b>	<b>NOTES</b>
<b>SERVICE CONTRACTS</b>					
<b>Facility Management</b>					
Grounds				\$ 24,000	\$2,400/ac at 10 acres
Custodial				\$ 109,913	\$1.20/sf Last bid + 20%
Elevator				\$ 3,000	Otis Quote (Wade from Penscola)
Chillers 3 @ 250 tons				\$ 14,000	Neff, MacQuay/turbocorp machines
Generators 3 @ 1mw				\$ 29,010	Per ring power GOPP Plan \$9,670/unit
Security System and CCTV				\$ 43,500	per Courthouse/Sonitrol cost (expect reduction)
A/V systems			In IT estimate		
BAS				\$ 33,000	300 points @ \$110/ point
Fire Annunciation				\$ 8,000	Per John Nixon at Simplex Grinnell
Fire Suppression				\$ 3,500	Per John Nixon at Simplex Grinnell
Fire Suppression Gas systems				\$ 6,000	Per John Nixon at Simplex Grinnell
Fire Suppression Preaction systems (if req.)				\$ 3,500	Per John Nixon at Simplex Grinnell
Fuel Oil Supply				\$ 5,000	Assume 1500gal annual duty cycle consumption
Water Treatment Contract				\$ 4,000	Based on LCCH (Closed loop)
Testing and permit compliance cost				\$ 5,000	Estimate by CLM
Pest Control				\$ 3,000	Based on LCCH
Facilities Management Contingency @ 20%				\$ 58,885	Contingency at 20%
911 Backup Center Facility Management				\$	
	<b>Total</b>			<b>\$ 353,308</b>	
<b>INSURANCE</b>					
Insurance - Fire/Flood Extended Covrg				\$ 88,060	Quote from Christina based on current rate
<b>GENERAL OFFICE OPERATION</b>					
<b>Code/Definition</b>				<b>Working Total</b>	<b>NOTES</b>
Copier, Fax & Supplies				\$ 5,600	
Postage				\$ 125	
Priority Mail/Parcel Services				\$ 125	
Printing/Binding/Photographic Repro.				\$ 250	
Seminar/Training Fees				\$ 2,500	
Travel - Training				\$ 3,000	
Mileage Reimbursements				\$ 300	
Professional Registration				\$	
Memberships				\$ 500	
Subscriptions				\$ 125	
	<b>Total</b>			<b>\$ 12,525.00</b>	
<b>COMMODITIES</b>					
<b>Code/Definition</b>				<b>Working Total</b>	<b>NOTES</b>
Educational/Promotional				\$ 250	
Food/Ice				\$ 550	
Books-Library				\$ 1,000	
Office Supplies				\$ 3,150	
Computer Supplies				\$ 4,500	
Computer Software				\$ 8,500	
Test Eq./Small Tools/Minor Equipment				\$ 8,000	
Minor Computer Hardware				\$ 2,500	
	<b>Total</b>			<b>\$ 28,450</b>	
<b>CAPITAL RESERVE</b>					
<b>Code/Definition</b>				<b>Working Total</b>	<b>NOTES</b>
Capital Reserve				\$133,000	Capital Deprecation Reserve Trust Account
IT Equipment Refresh				TBD	IT Equipment Replacement Reserve Account
	<b>Total: Capital Budget</b>			<b>\$133,000</b>	
	<b>Grand Totals: PSC Budget</b>			<b>\$ 1,567,126</b>	

Total Maintenance Cost		\$	719,033	1.51%
Total Utilities		\$	395,529	0.82%
Total Security Cost		\$	231,504	0.49%
Total Insurance		\$	88,060	0.19%
Total Capital Cost			\$133,000	0.00%
<b>Total: Operations and Maintenance Cost</b>		\$	<b>1,567,126</b>	<b>2.86%</b>

**INFORMATION TECHNOLOGY**

**GENERAL IT STAFF**

		Existing	New		
(1) Sys/Network Admin Sr	\$	98,242	\$	98,242	
(1) System Support Tech		\$ 69,713			
(1) Existing Systems Administrator for EMS		\$ 80,388			
(1) Existing CAD Systems Administrator		\$ 80,388			
(1) Existing GIS Application Developer		\$ 80,388			
Hardware					
Maintenance Hardware - AVAYA			\$	21,771	
Maintenance Hardware - 911		\$ 217,995			
Maintenance Hardware - CAD			\$	15,638	
Maintenance Hardware - Video Wall			\$	20,000	
Maintenance Hardware Radio			\$	50,000	
Maintenance Hardware Media Center			\$	5,000	
Maintenance Hardware - GIS		\$ 20,000			
Maintenance Hardware - Network			\$	30,000	
Maintenance Hardware - VAC			\$	15,000	
Software					
Maintenance - Computer Software - TFD/EMS		\$ 35,000			
Maintenance - Computer Software - EOC		\$ 20,000			
Maintenance - Computer Software - ECC		\$ 50,000			
Maintenance - Computer Software - Media Center			\$	5,000	
Maintenance - Software E911		\$ 261,993			
Maintenance - CAD System Expenses		\$ 150,103	\$	115,482	
Maintenance - GIS Software		\$ 25,000			
Maintenance - Network			\$	5,000	
<b>Total: Systems:</b>		<b>\$780,091</b>	<b>\$</b>	<b>381,133</b>	

<b>Operational Total Cost</b>			<b>1,948,259</b>
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Alternative \$ 465,996 Expand to provide Armed Officers At 24/7

Revised Total 2,414,255

Dispatch Additional Costs

<b>SALARY EQUALIZATION</b>			
			134,000
<b>ECC MANAGEMENT STAFF</b>			
ECC Director			183,000
Administration Assistant			
<b>Operational Total Cost</b>		<b>\$</b>	<b>2,731,255</b>

## Current Fund Balance Compared to Reserve Policy

<b>Fund</b>	<b>FY 12 Beginning Unreserved Fund Balance</b>	<b>FY 12 Budget</b>	<b>Minimum 15%</b>	<b>Maximum 30%</b>	<b>Amount Over Minimum</b>	<b>Amount (+/-) Maximum</b>
<b>General/Fine and Forfeiture</b>	\$28,483,889	\$118,042,877	\$17,706,432	\$35,412,863	\$10,777,457	(\$6,928,974)
<b>Probation</b>	1,049,058	2,265,677	398,652	797,303	517,523	251,755
<b>Dev. Svs.</b>	993,612	3,304,319	495,648	991,296	497,964	2,261
<b>Mosquito Control</b>	836,376	772,384	115,858	231,715	720,518	604,661
<b>Stormwater</b>	2,087,691	5,238,773	785,816	1,571,632	1,301,875	516,059
<b>Non Countywide General Revenue</b>	5,042,472	18,569,598	2,785,440	5,570,879	2,257,032	(528,407)
<b>Municipal Services</b>	3,240,087	6,884,577	1,032,687	2,065,373	2,207,400	1,174,714
<b>Risk Reserves</b>	6,955,114	4,144,721	621,708	1,243,416	6,333,406	5,711,698
<b>Transportation</b>	4,448,802	12,742,607	1,911,391	3,822,782	2,537,411	626,020
<b>Total</b>	<b>53,137,101</b>	<b>172,357,533</b>	<b>25,853,630</b>	<b>51,707,260</b>	<b>27,283,471</b>	<b>1,429,842</b>

The above table provides an analysis of the current fund balances compared to the County's reserve policy related to minimum and maximum requirements. The funds listed include those that receive some level of general revenue support.

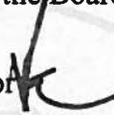
In total, the fund balance table shows that the County is above the maximum fund balance policy by \$1.4 million. This is primarily due to the reserves established in the risk reserve fund. Without the risk reserves in total, general fund reserves are \$4.3 million below the policy maximum. The risk fund will fluctuate based on actuarial adjustments due to pending claims against the County. As these claims are resolved for or against the County, these reserves will fluctuate accordingly. However, due to recent low loss claims against the County, the reserve has a healthy fund balance which could be used as part of a "fund sweep" to support the capital maintenance requirements of the County.

Funds accumulated in the transportation trust fund are only used for operating and repair expenses associated with maintaining County roads. This fund does not pay for resurfacing or construction for intersection improvements, which are currently funded by the local option sales tax.

# Leon County Board of County Commissioners

## Workshop Cover Sheet

November 8, 2011

**To:** Honorable Chairman and Members of the Board  
**From:** Vincent S. Long, County Administrator   
**Title:** Status of the Transportation Trust Fund

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<b>County Administrator Review and Approval:</b>	Vincent S. Long, County Administrator
<b>Department/ Division Review:</b>	Alan Rosenzweig, Deputy County Administrator Tony Park, P.E., Director of Public Works and Community Development
<b>Lead Staff/ Project Team:</b>	Scott Ross, Director, Office of Financial Stewardship Felisa Barnes, Principal Management and Budget Analyst Timothy Carlson, Management and Budget Analyst

**Issue Briefing:**

This item considers the status of the Transportation Trust Fund and the possibility of implementing an additional 1 to 5 cent fuel tax as authorized by Florida Statute.

**Fiscal Impact:**

This item has a fiscal impact. The general revenue subsidy for FY 2012 to the transportation trust fund is projected to be \$1,960,073. Implementation of an additional fuel tax would decrease the amount of general revenue subsidy required to balance the transportation trust fund in out years. The out year subsidy for the remainder of the Board's adopted five-year budget shows that without any additional fuel taxes, the subsidy is projected to be \$12,350,654.

**Staff Recommendation:**

Board Direction.

Title: Status of the Transportation Trust Fund  
November 8, 2011  
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## Report and Discussion

### **Background:**

The Transportation Trust Fund is a special revenue fund established by Florida Statute 129.02. Major revenue sources for the Transportation Fund include proceeds from state and local gas taxes. The fund is used to account for revenues and expenditures restricted to the maintenance and construction of roads and bridges.

### **Analysis:**

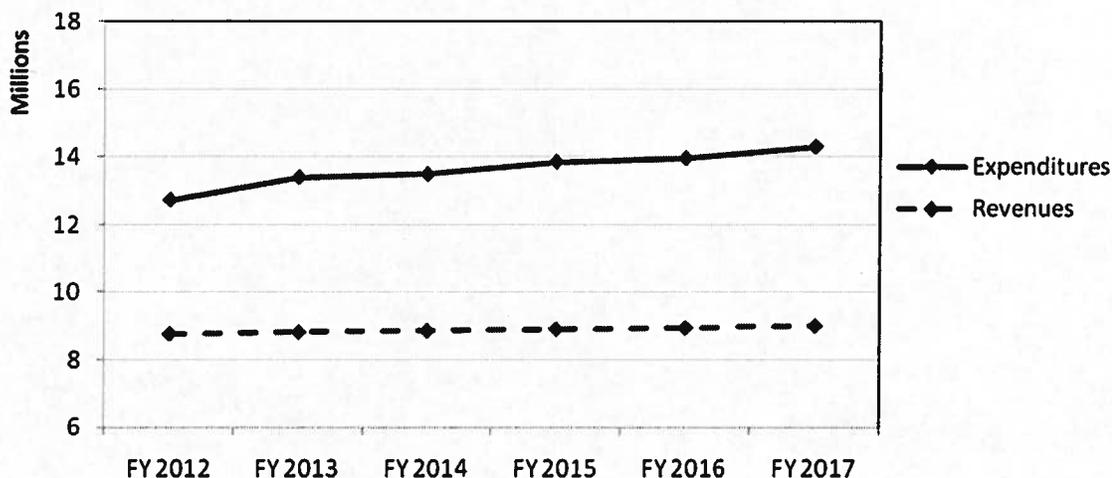
Without additional resources, the Transportation Trust Fund cannot sustain the current level of operating expenditures. Current revenue generated through state and local gas taxes does not cover the cost of the program without a general revenue subsidy.

Until FY 2004, the Transportation Trust Fund was self-supporting with the revenues generated from State and local gas taxes; however, beginning in FY 2005 the fund received \$154,000 in general revenue support, which increased to \$1.9 million in FY 2007. This increase was to directly fund road resurfacing and intersection and safety improvements. For FY 2008, the Board was able to reduce the subsidy to the fund by \$897,955 largely due to the elimination of the Tharpe Street capital project, which allowed for the transfer of resurfacing projects from the transportation trust fund to the local option infrastructure sales tax. Also, this project cancellation allowed transportation fund dollars, previously used for capital projects, to fund operating expenditures, and allow for a reduction in the general revenue subsidy.

Due to declining gas tax revenues associated with a recession economy, the subsidy was increased in FY 2009 to \$2.3 million, a level sustained in the FY 2010 budget. The FY 2011 general revenue subsidy decreased to \$1.9 million due to the Board approved mid-year one time realignment of stimulus matching funds and capital improvement funds towards transportation projects. Cost savings in FY 2012 from a department reorganization reducing personnel costs and the decrease in the County's portion of funding for the Florida Retirement System, as well as the use of fund balance, resulted in a minimal increase in the FY 2012 general revenue subsidy to \$2.0 million. If taxes were established at a rate that would allow the program to be self-supporting, then general revenue would be available to support other necessary County costs or programs.

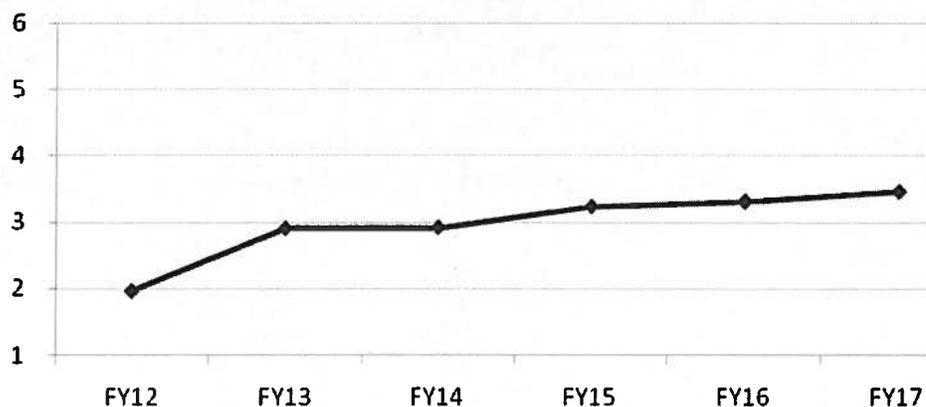
As reflected in Figure 1, revenues will not keep pace with expenditures projected from FY 2012 – FY 2017. The trend analysis shows gas tax revenues increasing on average 0.5% per year, and expenditures increasing on average by 2.4%. This disparity in growth rates is largely due to the gas taxes being based on consumption (volume) instead of cost; while, expenditure increases are directly associated with the increased funding to needed capital infrastructure projects and road maintenance material and supply costs.

**Figure 1**  
**Comparison of Transportation Revenues and Expenditures FY 2012 – FY 2017**



Without program changes, as reflected in **Figure 2**, it is projected that over the next 5 years, the general revenue subsidy will increase from the current \$2.0 to \$3.5 million by FY 2017 for a combined \$15.8 million over the next five years.

**Figures 2**  
**Projected General Revenue Transfer FY 2012 - FY 2017**  
**In Millions**



Title: Status of the Transportation Trust Fund  
November 8, 2011  
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Alternative to adding an additional gas tax or maintaining/increasing the general revenue subsidy, expenditure reductions could be considered. However, the Public Works department has already reorganized and eliminated staff as part of expenditure cuts over the past four years. In addition, the County is finding it difficult to maintain the current maintenance schedule of existing infrastructure. Further cuts will only increase the amount of time for planned maintenance as emergency work will continue to take precedence.

Transportation Trust Fund Authorized Gas Taxes

Currently, the fund is supported by four of the five authorized state and local gas taxes. Table 1 provides a summary of these taxes.

**Table 1**

Authorized Gas Taxes	Levy Rate	Authorization	FY12 Budget
Constitutional Fuel Tax	2 Cents	State Imposed	\$2.6 million
County Fuel Tax	1 Cents	State Imposed	\$1.1 million
1 <sup>st</sup> Local Option Fuel Tax	6 Cents	Locally imposed. Shared with the City through interlocal ending 8/31/2015.	\$3.4 million
Ninth Cent Fuel Tax	1 Cents	Locally imposed. 100% to the County.	\$1.3 million
2 <sup>nd</sup> Local Option Fuel Tax	Up to 5 Cents	Currently not imposed. Generates approximately \$1.1 million per penny. Shared with the City through interlocal agreement.	1 Cents: \$1.1 million 2 Cents: \$2.2 million 3 Cents: \$3.3 million 4 Cents: \$4.4 million 5 Cents: \$5.5 million

Florida Statute 336.025 allows county governments to impose up to 12 cents in local option fuel taxes, of which 7 cents are levied in Leon County through the 9<sup>th</sup> cent and the 1<sup>st</sup> local option fuel tax (1-6 cent). Leon County keeps 100 percent of the 9<sup>th</sup> cent, but shares the 6 cents with the City of Tallahassee at a 53.33% (City): 46.67% (County) ratio.

1 to 5 Cent Local Option Fuel Tax

One prospective means of strengthening the revenue stream for the fund would be to implement the 2<sup>nd</sup> local option tax, commonly referred to as the 1 to 5 cent fuel tax. All county governments are authorized to levy this tax. It must be levied by an ordinance adopted by a majority plus one vote of the BCC, or voter approval in a county-wide referendum. Like the 1 to 6 cent tax, the 1-5 cent tax also must be shared with the City of Tallahassee through an interlocal agreement. If an agreement cannot be reached, the state divides the tax through a statutory distribution formula. All tax impositions or tax rate changes must be levied before July 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year.

Title: Status of the Transportation Trust Fund  
November 8, 2011  
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Projections indicate that the 1 to 5 cent local option fuel tax would generate approximately \$1.1 per levied cent. An interlocal agreement is required to be negotiated with the City of Tallahassee regarding the distribution of the additional revenue for transportation programs. Any additional revenue would allow for a substantial decrease in the current general revenue subsidy in future years. If enacted for FY2013, the tax would be in-place for 9 months (January 1, 2013 to September 30, 2013) resulting in the collection of \$4.12 million in additional revenue. The implementation of this unutilized tax, would allow general revenue to be allocated elsewhere in the budget.

For the Board to implement the tax effective for the FY 2013 budget, the County would need to enter an inter-local agreement with the city, and adopt an ordinance by July 1, 2012. This would require holding a public hearing by June 14, 2012.

**Options:**

1. Accept staff's report and direct the County Administrator to negotiate with the City of Tallahassee the distribution formula for the additional transportation tax, with the intent that subsequent to negotiations, the Board will proceed with implementing the five-cent gas tax by January 1, 2013
2. Do not direct the County Administrator to negotiate with the City of Tallahassee the distribution formula for the additional transportation tax.
3. Board Direction.

**Recommendation:**

Board Direction

# Leon County Board of County Commissioners

## Workshop Cover Sheet

November 8, 2011

**To:** Honorable Chairman and Members of the Board  
**From:** Vincent S. Long, County Administrator   
**Title:** Status of Stormwater Non Ad Valorem Assessments

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<b>County Administrator Review and Approval:</b>	Vincent S. Long, County Administrator
<b>Department/ Division Review:</b>	Alan Rosenzweig, Deputy County Administrator Tony Park, P.E., Director of Public Works and Community Development
<b>Lead Staff/ Project Team:</b>	Scott Ross, Director, Office of Financial Stewardship Felisa Barnes, Principal Management and Budget Analyst Timothy Carlson, Management and Budget Analyst Theresa Heiker, Stormwater Management Coordinator

**Issue Briefing:**

This item requests Board guidance regarding increasing the stormwater non ad valorem assessment.

**Fiscal Impact:**

This item has a fiscal impact. For fiscal year 2012, a general revenue subsidy of \$2.7 million is required to balance the stormwater utility fund at the current \$20 non ad-valorem stormwater assessment rate. The out year impact of the subsidy for the remaining five-year budget (FY2013-FY2016), without any fee increase, is projected to be \$12,465,591. This will cause the Board to have to consider this program's general fund needs along with other programs that rely on general revenue support.

In addition, it is estimated that a fee study establishing a new non ad valorem assessment would cost between \$75,000 and \$100,000. Funding for the study is available in the stormwater utility fund balance.

**Staff Recommendation:**

Board Direction

**Report and Discussion**

**Background:**

A non ad valorem assessment is levied on both residential and non-residential property to fund the County’s stormwater program. The residential assessment is \$20 for each residential structure per parcel. The non-residential properties are assessed a multiplied rate, based on the impervious area on site including sidewalks and parking areas relative to the average 2,723 square feet per single family unit (sfu). In other words, each \$20 assessment per residential structure or single family unit equals a \$20 assessment for every 2,723 square feet of a non-residential parcels impervious area. Currently, the total residential and non-residential ad valorem assessment does not generate enough revenue to operate the program. To address this shortfall, the program is supported by general revenue.

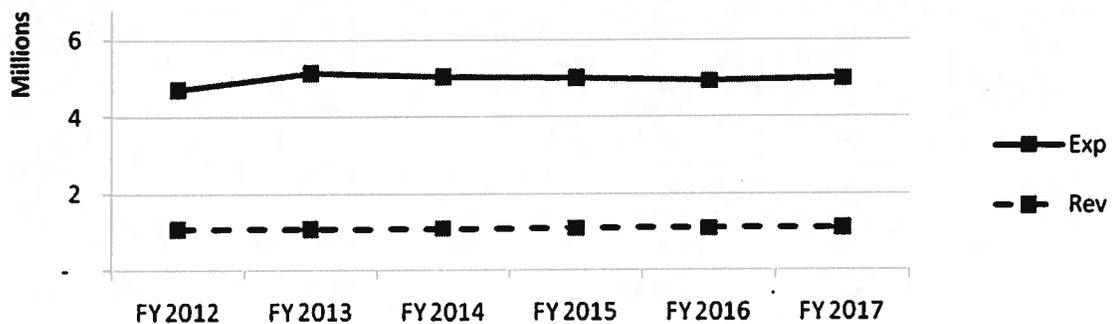
As mentioned in the overview, the Board’s adopted guiding principles provides that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise. If enterprise funds are not operated as such, then the enterprise programs directly compete with other programs funded by general revenue.

**Analysis:**

For several years, the Board has been evaluating the necessity to increase the stormwater non ad valorem assessment. The \$20 annual assessment for the service per year has remained the same since its inception in the early 1991. Due to the recession and slow recovery, the Board decided not to increase these fees during the FY 2011 and 2012 budget process. For FY12 approximately \$1 million if fees are estimated for collection.

Chart 1 reflects the current projected revenues and expenses for stormwater services from FY 2012 to FY 2017. Revenue projections estimate a 0.5% annual increase while expenditures indicate an estimated average of 1% increase per annum. The variance in expenditures is associated with the variable funding of the capital program over this period.

**Chart 1  
Stormwater Expenditures v. Revenues**



Title: Status of Stormwater Non Ad Valorem Assessments  
November 8, 2011  
Page 3

Based on the current five-year plan, the Stormwater program will require an average general revenue subsidy of approximately \$3.1 million. The subsidy is the direct result of insufficient revenue being generated by the \$20 fee. Table 1 provides a summary of the current rate and the estimated rate required to make the stormwater operating and capital program fund self supporting. It should be noted the estimated rate required to completely fund the stormwater program of \$98 has decreased from previous analyses. This is primarily due to an increase in the number of single family unit equivalents (SFUs), updated by the Tallahassee - Leon County GIS, as well as a decrease in expenditures due to the elimination of stormwater crew as part of a restructuring and cost saving measure by the Public Works Department; however, if a higher level of service is warranted and an additional crew were added, fees would have to be established accordingly.

If fees were established at a rate that would allow the program to be self-supporting, then general revenue would be available to support other necessary County costs.

<b>Table 1: Non Ad Valorem Assessments</b>		
<b>Stormwater</b>	<b>Fee</b>	<b>FY 2012 Revenue Comparison</b>
Current	\$20	\$1,021,250
Estimated	\$98	\$5,187,655

There are a number of options to consider as part of future budget developments:

- Maintain the current level for the Stormwater assessments
- Authorize increasing the Stormwater assessments to the maximum rate over a number of years
- Authorize increasing the Stormwater assessments to the maximum rate at one time

*Assessment Process*

Should the Board decide to increase the Stormwater non ad valorem assessment, staff recommends engaging a consultant and developing an updated quantitative model analysis for fee assessment. Moreover, the utilization of a consultant will provide the County a defense should any portion of the fee be challenged. The original stormwater utility ordinance was adopted in 1991 and modified in 1995 to include using fee revenue for stormwater operation, maintenance, repair, and replacement purposes. The original \$20 residential fee and \$20 per 2,723 SFU equivalent for non-residential fee have remained the same since the inception.

The assessment and update to the Leon County Stormwater Utility Assessment could be done in two phases: feasibility and implementation.

Feasibility phase will include:

- Assessing and benchmarking, the current stormwater management program including defining current activities and estimated expenses. Also, future needs of the program will also be considered with estimated costs. Together, these analyses will define the current and future needs of the overall stormwater program.
- Reviewing various stormwater utility rate structure alternatives. Alternatives could include the utilization of stormwater credits for existing retention ponds and/or increasing the base charge of a single family unit.

Title: Status of Stormwater Non Ad Valorem Assessments

November 8, 2011

Page 4

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Implementation Phase will involve:

- Modification of the rate structure through the required ordinance changes requirements as specified in state statute.

Both phases will also include a public awareness program, not only to confirm the level of service needs of the citizens, but also to educate citizens on stormwater management needs of the community.

Each of the Stormwater Utility Assessment Update phases will take about six months depending on the nature of the public involvement process.

An estimated timeline is provided below:

- November 8, 2011 Board Workshop – Authorization to issue a Request for Proposal (RFP) for consulting services.
- February/March 2012 – Agenda to Board for the selection of consultant services.
- September 2012 – Estimated completion of the consultant analysis of the assessment update.
- December 2012 – Resolution to use Non Ad Valorem Assessment roll process to collect stormwater assessment fee for the FY 2014 tax bill.
- Prior to September 15, 2013 - Adoption of the Non Ad Valorem Assessment Roll and delivery to the Tax Collector in accordance with Chapter 197.3632, Florida Statutes
- September 2013 – Estimated completion of the implementation phase of the assessment update, and updated tax roll sent the Tax Collector.

Staff's initial estimate for the cost of the assessment study is from \$75,000 to \$100,000. Funding for an updated assessment study is available in the stormwater utility fund balance.

When the study is brought back for Board consideration, it will have various options presented for increasing the fee as referenced earlier in the analysis, including the possible phasing in of the fee over a period of years. If the Board currently does not have any intention of increasing the fee at the conclusion of a study, staff would recommend not proceeding at this time, and not spending funds on a rate study.

**Options:**

1. Direct staff to proceed with the issuance of a Request for Proposal for a stormwater fee assessment study to update the Stormwater Utility Ordinance and consider raising the Stormwater Non Ad Valorem Assessment from \$20 to a maximum amount that will maintain the current level of service and eliminating the general revenue subsidy.
2. Do not contemplate raising the Stormwater Non Ad Valorem Assessment fee.
3. Board direction.

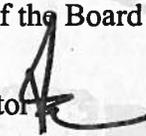
**Recommendation:**

Board Direction

# Leon County Board of County Commissioners

## Workshop Cover Sheet

November 8, 2011

**To:** Honorable Chairman and Members of the Board  
**From:** Vincent S. Long, County Administrator   
**Title:** Status of the Solid Waste Non Ad Valorem Assessment

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<b>County Administrator Review and Approval:</b>	Vincent S. Long, County Administrator
<b>Department/Division Review and Approval:</b>	Alan Rosenzweig, Deputy County Administrator Maggie Theriot, Director, Office of Resource Stewardship
<b>Lead Staff/ Project Team:</b>	Scott Ross, Director, Office of Financial Stewardship Norm Thomas, Director, Solid Waste Management Felisa Barnes, Principal Management & Budget Analyst Timothy Carlson, Management & Budget Analyst

**Fiscal Impact:**

This item may have a fiscal impact. If the Board chooses to adopt the proposed solid waste non ad valorem assessment to make the solid waste operation self supporting, this would eliminate the need for a general fund subsidy estimated at \$1.2 million required to support the solid waste fund in FY 2013 and provide an estimated savings of \$6.5 million in general fund subsidies for out years FY 2013-FY 2016.

In addition, it is estimated that a fee study establishing a new non ad valorem assessment would cost between \$75,000 and \$100,000. Funding for the study is available in the Solid Waste fund balance.

**Staff Recommendation:**

Board Direction

Title: Status of the Solid Waste Non Ad Valorem Assessment  
November 8, 2011  
Page 2

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## **Report and Discussion**

### **Background:**

The County's intention for solid waste services has always been to operate as an enterprise fund, essentially functioning as a business by collecting enough revenue from the service users to fund the entire operation. As a result of receiving a general revenue subsidy, the fund is currently not operating consistent with the County's adopted "Guiding Principles." If enterprise funds are not operated as such, then the enterprise programs directly compete with other programs funded by general revenue.

### **Analysis:**

Single family residences in the unincorporated area currently have the option of subscribing for curbside waste collection services at a cost of \$210 per year, or they may use one of the Rural Waste Service Centers (RWSC) at no cost. Currently, both subscribers and non-subscribers pay the \$40 non-ad valorem assessment for waste disposal. The \$40 per year basically covers the cost of disposal, while the existing general revenue subsidy pays for the rural waste collection centers. However, with the general revenue subsidy, the residents are not paying the full direct cost for the service, thus the Solid Waste fund is not self-supporting.

There are five Rural Waste Service Centers: Woodville, Ft. Braden, Miccosukee, Blount and the fifth center located within the Apalachee Solid Waste Management Facility on Apalachee Parkway. Fiscal year 2012 operating costs for the rural waste service centers are estimated at \$1.03 million.

Given the current \$40 non-ad valorem assessment, the fund will continue to require a general revenue subsidy. If the Board wants to eliminate the subsidy, staff's analysis indicates that the non-ad valorem fee would need to be increased to an estimated \$72 per year. This would raise approximately \$1.2 million in additional revenue to fund this service. If fees were established at a rate that would allow the program to be self-supporting, then general revenue would be available to support other necessary County costs or programs.

Currently, there are a number of options to consider as part of future budget developments:

- Maintain the current level for the Solid Waste assessments
- Authorize increasing the Solid Waste assessments to the maximum rate over a number of years
- Authorize increasing the Stormwater assessments to the maximum rate at one time

### ***Assessment Process***

Similar to the stormwater utility, should the Board decide to increase the Solid Waste non ad valorem assessment; staff recommends engaging a consultant and developing a quantitative model analysis for the fee assessment. Moreover, utilizing a consultant will provide the County a defense if any portion of the fees is challenged. Such a study would need to conform to statutory requirements. Currently, staff develops a five-year pro forma statement annually which shows the projected revenue support using tonnage and costs from the Solid Waste Division.

The Leon County Solid Waste Utility Assessment could be accomplished in two phases: Feasibility and Implementation.

Title: Status of the Solid Waste Non Ad Valorem Assessment

November 8, 2011

Page 3

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The feasibility phase will include:

- Assessing and benchmarking the current solid waste program to define current activities and estimated expenses. Also, future needs of the program will also be considered with estimated costs. Together, these analyses will define the current and future needs of the overall solid waste program.
- Reviewing available various solid waste utility rate structure alternatives.

The implementation phase will include:

- Modification of the rate structure through the required ordinance changes requirements as specified in state statute.

Both phases will also include a public awareness program, not only to confirm the level of service needs of the citizens, but also to educate citizens on solid waste management needs of the community.

An estimated timeline is provided below:

- November 8, 2011 Board Workshop – Authorization to issue a Request for Proposal (RFP) for consulting services.
- February/March 2012 – Agenda to Board for the selection of consultant services.
- September 2012 – Estimated completion of the consultant analysis of the assessment update.
- December 2012 – Resolution to use Non Ad Valorem Assessment roll process to collect stormwater assessment fee for the FY 2014 tax bill.
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- September 2013 – Estimated completion of the implementation phase of the assessment update, and updated tax roll sent the Tax Collector.

Staff's initial estimate for the cost of the assessment study is between \$75,000 and \$100,000. Funding is available in the Solid Waste fund balance.

When the study is brought back for Board consideration, it will have various options presented for increasing the fee, including the possible phasing in of the fee over a period of years. If the Board currently does not have any intention of increasing the fee at the conclusion of a study, staff would recommend not proceeding at this time, and not spending funds on a rate study.

**Options:**

1. Direct staff to proceed with the issuance of a Request for Proposal for a solid waste disposal fee assessment study to update the Solid Waste Ordinance and consider raising the Solid Waste Non Ad Valorem Assessment from \$20 to a maximum amount that will maintain the current level of service and eliminating the general revenue subsidy
2. Do not contemplate raising the solid waste non ad valorem assessment.
3. Board direction.

**Recommendation:**

Board Direction

## Information on Revenue Neutrality

At the November 8, 2011 workshop, some Board members offered the idea that if the additional five-cent gas tax and the stormwater and solid waste assessments were increased, there should be a corresponding decrease in other general revenue taxes. This concept was reviewed and the following information is provided.

- The current subsidy is being supported through general revenue, such as state revenue sharing, state shared half-cent sales tax and the communication service tax (CST). Property taxes are not currently being utilized to subsidize the transportation, stormwater and solid waste programs. Property taxes are collected countywide and are used to provide countywide services. Lowering the property tax rate countywide and raising non ad valorem assessments in the unincorporated area would in aggregate raise the fiscal burden in the unincorporated area while lowering the burden in the city limits.
- The Board could consider lowering the CST and/or the Public Service (PST) taxes to off-set the new revenue collected from the additional five-cent gas tax and the non ad valorem assessments. These revenue streams are only levied by the County in the unincorporated area. The City levies these taxes in the city limits. The CST is a tax enacted by local ordinance on the use of telecommunication devices, and cable and satellite transmissions. Currently, the County collects approximately \$3.9 million a year from this revenue source. Portions of the CST, along with other state-shared revenue, are used to fund stormwater, solid waste, growth management, and transportation services. The PST is a tax enacted by local ordinance on the consumption of utilities, such as electricity, water, propane and fuel oil. This tax, which currently generates \$6.1 million, funds Parks and Recreation (operating and capital) and Animal Control. In aggregate, these taxes provide \$10 million in revenue. If the non ad valorem assessments were increased as presented, this would allow the CST and PST to be reduced by approximately 50% each.
- Revenue neutrality does not assist the County with current status quo of using fund balance to fund the operating expenses. To address, this additional budget reductions and/or increased fund balance would need to be utilized to balance the budget.

## Charts Showing the Estimated Cumulative Impact of Five-Year Phased-In Approach of the Five-Cent Gas Tax, and Stormwater and Solid Waste Assessments

### Transportation Estimated Average Household Impact per Year

Year	Amount Levied	Average Vehicles	Gallons of Fuel Used	Net Impact
2014	\$0.01	1.9	517	\$9.82
2015	\$0.02	1.9	517	\$19.64
2016	\$0.03	1.9	517	\$29.46
2017	\$0.04	1.9	517	\$39.28
2018	\$0.05	1.9	517	\$49.10

### Stormwater Residential Fee Schedule Increase

Year	Non-Ad Valorem Fee	Monthly Costs
2014	\$15.60	\$2.97
2015	\$31.20	\$4.27
2016	\$46.80	\$5.57
2017	\$62.40	\$6.87
2018	\$78.00	\$8.17

### Commercial Fee Schedule Increase

Year	Additional Non-Ad Valorem Fee –Small Property (31,754 sq.ft.)	Monthly Costs	Additional Non-Ad Valorem Fee –Large Property (420,064 sq.ft.)	Monthly Costs
2014	\$172	\$14	\$2,406	\$201
2015	\$344	\$29	\$4,812	\$401
2016	\$516	\$43	\$7,218	\$602
2017	\$688	\$57	\$9,624	\$802
2018	\$860	\$72	\$12,030	\$1,003

### Solid Waste Estimated Cumulative Solid Waste Programmed Non- Ad Valorem Assessment Increase

Fiscal Year	Annual Impact	Monthly Impact
2014	\$7.00	\$0.58
2015	14.00	1.17
2016	21.00	1.75
2017	28.00	2.33
2018	\$35.00	\$2.92

### Combined Estimated Cumulative Total Annual Impact Over a Five-Year Period

Fiscal Year	Five-Cent Gas Tax	Stormwater Assessment	Solid Waste Assessment	Total Annual Impact
2014	\$9.82	\$15.6	\$7.00	\$32.42
2015	19.64	31.20	14.00	64.84
2016	29.46	46.80	21.00	97.26
2017	39.28	62.40	28.00	129.68
2018	\$49.10	\$78.00	\$35.00	\$162.10

# Leon County Government Fiscal Year 2013 Budget Calendar

## December 2011

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Monday, December 12, 2011	Board Retreat	Board of County Commissioners (BOCC) Executive Staff

## December 2011

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
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## January 2012

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Friday, January 13, 2012	Internal Service Requests Matrix Distributed to Departments/Constitutional/Judicial Officers	Facilities Management Management Information Systems Human Resources Office of Management and Budget (OMB)
Monday, January 30, 2012	Departments/Constitutional/Judicial Officers submit Internal Service Requests	Facilities Management Management Information Systems Human Resources Office of Management and Budget (OMB)

## January 2012

SUN	MON	TUE	WED	THU	FRI	SAT
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## February 2012

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Tuesday, February 14, 2012 Noon—3:00 pm	Workshop on Stormwater and Solid Waste Non-Ad Valorem Assessments and Transportation Taxes	Board of County Commissioners (BOCC) Executive Staff
Tuesday, February 21, 2012 Wednesday, February 22, 2012	GOVMAX Budget Training	OMB/ All Departments
Wednesday, February 22, 2012	Deadline for New Capital Project Requests	OMB/All Departments

## February 2012

SUN	MON	TUE	WED	THU	FRI	SAT
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## March 2012

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Tuesday, March 13, 2012	Establish maximum funding levels for outside agencies at Regular Meeting	Board of County Commissioners (BOCC)
Friday, March 23, 2012	Deadline for Current Capital Project Requests	OMB/All Departments
Friday, March 23, 2012	Deadline for Departments to notify OMB for budget issues pertaining to required contract and state payment increases and submit requested budgets	OMB/ All Departments

## March 2012

SU	MON	TUE	WED	THU	FRI	SAT
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**Leon County Government  
Fiscal Year 2013 Budget Calendar**

**April 2012**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Tuesday, April 17, 2012 through Thursday, April 19, 2012	Executive Budget Hearings with Board Departments	County Administrator/OMB/ All Departments
Tuesday, April 24, 2012	Presentation of Mid-Year Financial Report	BOCC/ County Administrator/OMB

<b>April 2012</b>						
SUN	MON	TUE	WED	THU	FRI	SAT
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**May 2012**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Wednesday, May 9, 2012, and Thursday, May 10, 2012	Budget Hearings with Constitutionals	BOCC/County Administrator/OMB/Constitutional Officers
Tuesday, May 22, 2012 9:00 am—1:30 pm Wednesday, May 23, 2012 (if necessary) 9:00 am—5:00 pm	Budget Workshop with Board Departments and Legislative actions that may impact the FY 13 Budget	BOCC/ County Administrator/OMB/ All Departments

<b>May 2012</b>						
SUN	MON	TUE	WED	THU	FRI	SAT
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**June 2012**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Friday, June 1, 2012	Receive Tentative Certified Values from Property Appraiser	Property Appraiser
Friday, June 1, 2012	Notice to Property Appraisers regarding possible Non-Ad Valorem assessments for TRIM notice	Public Works/OMB/ Property Appraiser

<b>June 2012</b>						
SUN	MON	TUE	WED	THU	FRI	SAT
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24 25		26	27	28	29	30

**July 2012**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Sunday, July 1, 2012	Certified Taxable Values provided by Property Appraiser	Property Appraiser
Friday, July 6, 2012	Non-Ad Valorem assessments to be included on TRIM due to Property Appraiser unless extension granted	BOCC/ County Administrator/ OMB/ Property Appraiser
Monday, July 9, 2012 Tuesday, July 10, 2012 (if necessary) Wednesday, July 11, 2012 (if necessary) 9:00 am—5:00 pm	FY 13 Budget Workshops	BOCC/ County Administrator/ OMB/All Departments
Tuesday, July 10, 2012	Ratification of Budget Workshops and establishing the maximum millage rate for TRIM	County Administrator/ OMB

<b>July 2012</b>						
SUN	MON	TUE	WED	THU	FRI	SAT
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22	23	24	25	26	27	28
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# Leon County Government Fiscal Year 2013 Budget Calendar

## August 2012

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Thursday, August 2, 2012	TRIM Maximum Millage Notice due to Property Appraiser and Department of Revenue	County Administrator/OMB/ Property Appraiser
Wednesday, August 22, 2012	Last day for Property Appraiser to mail TRIM notices	Property Appraiser

August 2012						
SUN	MON	TUE	WED	THU	FRI	SAT
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## September 2012

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Tuesday, September 11, 2012	BOCC- 1st Public Budget Hearing on Adoption of Tentative Millage Rates and Tentative Budgets for FY 2012/2013	BOCC/ County Administrator/ OMB/ Departments/ Citizens
Saturday, September 15, 2012	Certification of Non-Ad Valorem assessment roll due to Tax Collector	GIS
Tuesday, September 18, 2012	BOCC 2nd Public Budget Hearing on Adoption of Tentative Millage Rates and Tentative Budgets for FY 2012/2013	BOCC/ County Administrator/ OMB/ Departments/ Citizens
Friday, September 21, 2012	Submit Adopted Budget Resolutions to Property Appraiser and Tax Collector	County Administrator/OMB

September 2012						
SUN	MON	TUE	WED	THU	FRI	SAT
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23	24 25		26	27 28		29
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## October 2012

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Monday, October 1, 2012	Beginning of New Fiscal Year	OMB
Saturday, October 13, 2012	30 day deadline to publish the adopted budget online	OMB
Friday, October 26, 2012	Final Day to Submit TRIM Compliance Certification to Department of Revenue (DOR)	County Administrator/ OMB

October 2012						
SUN	MON	TUE	WED	THU	FRI	SAT
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28	29	30	31			