Clay County Board of County Commissioners

Final Annual Budget FY 2021-2022

Workbook for Final Public Hearing September 28, 2021

AGENDA
FINAL PUBLIC HEARING
ADOPTING FINAL MILLAGE RATE & BUDGET
FISCAL YEAR 2021-2022
September 28, 2021

1. Meeting Called to Order – County Chairman, Mike Cella

2. County Manager defines TRIM process for the public.

   The TRIM process is governed by Florida Statute and is commonly referred to as Truth in Millage. It sets forth specific guidelines for the calculation and adoption of the millage rate and the annual budget of the County and its dependent districts.

   Two public hearings are required to adopt a millage rate and budget. This is the second public hearing and was advertised September 23, 2021 in the newspaper Clay Today.

   The TRIM process requires that the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget and the purposes for which ad valorem tax revenues are increased over the rolled-back rate.

3. In keeping with the requirements of the TRIM process, the **County Manager** makes the following announcement:

   The Fiscal Year 2021-2022 aggregate millage rate is 8.3406 which is more than the current year aggregate rolled-back rate of 7.5232 by 10.87%.

   The proposed operating millage rates are broken down as follows:

County Services	***5.5727 mills***
Unincorporated Services MSTU Fund	***0.1221 mills***
Law Enforcement MSTU-4 Fund	***2.4014 mills***
Fire Control MSTU-8 Fund	***0.5048 mills***
Lake Asbury MSBD	***0.0000 mills***
Challenger Roadway MSTU	***3.0000 mills***

4. Comments from the County Manager on the budget

   - *Expenditures have been updated to reflect necessary updates to workers compensation charges, contractual obligations and agreements.*

5. County Manager explains the resolutions that will be adopted as part of the public hearing.

   The Clay County Board of County Commissioners must approve 3 separate resolutions as part of this public hearing:

   - *The first resolution adopts the proposed changes since the first public hearing.*
   - *The second resolution adopts the **final** millage rates for Fiscal Year 2021-2022 for the Clay County Board of County Commissioners.*
   - *The third resolution adopts the **final** budgets for the Clay County Board of County Commissioners and the Lake Asbury MSBD for Fiscal Year 2021-2022.*

6. Chairman opens the Public Hearing and invites comments from the Public.

7. Board Discussion after all comments from the Public.

8. With the Public Hearing **still open** the Board shall vote **separately**, with a **roll call vote** to:

   1. Approve proposed changes to revenues and expenditures and resolution in the budget (section 4).

   2. Adopt the Resolution setting the **final millage** rate to be levied for the County and the Lake Asbury Municipal Service Benefit District for FY 2021-2022.

   3. Adopt the Resolution for adopting the **final 2021-2022 budget** in the amount of $678,368,781 (inclusive of the Lake Asbury MSBD Budget of $736,000).

9. After any further discussion, the Chairman closes the Public Hearing.

RESOLUTION NO. 2021/2022-

WHEREAS, the Tentative Budget for fiscal year 2021-2022 was approved by the Board of County Commissioners of Clay County FL on September 14, 2021, and

WHEREAS, the County Budget Officer made revisions to the estimated expenditures for the fiscal year 2021-2022, and

WHEREAS, Chapter 129.03(3)(a) of the Florida Statutes stipulates that the County Budget Officer's estimates of receipts other than taxes, and of balances to be brought forward, shall not be revised except by a resolution of the Board, duly passed and spread on the minutes of the Board;

THEREFORE, pursuant to Chapter 129.03(3)(a) of the Florida Statutes, let it be resolved that the following revisions to the estimated expenditures for fiscal year 2021-2022 be adopted:

GENERAL FUND - 001

Expenditures:

Risk Management – Workers Comp	001-0105-524000	$ (1,710,837)
Finance – Workers Comp	001-0702-524000	$ 9,484
Building/Custodial – Workers Comp	001-1202-524000	$ 10,039
Public Safety Admin. – Workers Comp	001-2103-524000	$ 385
Fleet & Fuel Mgmt. – Workers Comp	001-3712-524000	$ 9,252
Property Appraiser – Workers Comp	001-0401-524000	$ 337
Tax Collector – Workers Comp	001-0501-524000	$ 277
Circuit Court – Workers Comp	001-0801-524000	$ 43,640
Supervisor of Elections - Workers Comp	001-1101-524000	$ (4,806)
Emer. Med. Services – Workers Comp	001-2101-524000	$ 226,531
Animal Control – Workers Comp	001-2801-524000	$ 190,684
Parks & Recreation – Workers Comp	001-3201-524000	$ 46
Library Admin. – Workers Comp	001-3301-524000	$ 1,965
Fleming Island Library – Workers Comp	001-3310-524000	$ 12,751
Extension Services – Workers Comp	001-3401-524000	$ 49
Commissioners – Memberships	001-0100-554000	$ 87,000
Building/Custodial – Repairs & Maint.	001-1202-546100	$ 90,000
Aging True - Repairs & Maint.	001-1907-546100	$ (10,000)
Reserve for Cash Balances	001-9900-599200	$ 1,043,203

FINES & FORFEITURES - 102

Expenditures:

Law Enforcement – Workers Comp	102-4101-524000	$ 346,780
Reserve for Contingency	102-9902-599100	$ (346,780)

CNTY ALCOHOL & DRUG ABUSE TRUST FUND - 105

Expenditures:

Drug Abuse & Edu. – Med., Dent. & Rel.	105–2604-531400	$	58,333
Reserve for Contingency	105-9941-599100	$	(23,203)
Reserve for Cash Balances	105-9941-599200	$	(35,130)

LAW ENFORCEMENT MSTU FUND - 140

Expenditures:

Sheriff MSTU– Workers Comp	140-4109-524000	$	346,780
Reserve for Contingency	140-9933-599100	$	(346,780)

FIRE CONTROL MSTU FUND - 142

Expenditures:

Fire Control MSTU – Workers Comp	142-1703-524000	$	75,511
Reserve - Unassigned	142-9935-599300	$	(75,511)

SOLID WASTE FUND – 401

Expenditures:

Environmental Service – Workers Comp	401-3802-524000	$	40,328
Reserve for Capital Improvements	401-9913-599800	$	(40,328)

This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 28th Day of September, 2021.

Board of County Commissioners Clay County, Florida

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Mike Cella, Chairman

ATTEST:

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Tara S. Green
County Clerk of Court and Comptroller
Ex Officio Clerk to the Board

RESOLUTION NO. 2020/2021-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE CLAY COUNTY (INCLUDING SPECIAL TAXING DISTRICTS AND DEPENDENT TAXING DISTRICTS IN CLAY COUNTY) FOR FISCAL YEAR 2021-2022; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Clay County, Florida, on September 28, 2021, adopted Fiscal Year 2021-2022 Final Millage rates following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Clay County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation has been certified by the County Property Appraiser to the Board of County Commissioners as $13,020,287,751.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Clay County, Florida, that:

The Fiscal Year 2021-2022 aggregate operating millage rate is 8.3406 mills which is more than the current year aggregate rolled-back rate of 7.5232 mills by 10.87%.

The operating millage rates are broken down as follows:

County Services	*5.5727 mills*
Unincorporated Services MSTU Fund	*0.1221 mills*
Law Enforcement MSTU-4 Fund	*2.4014 mills*
Fire Control MSTU-8 Fund	*0.5048 mills*
Lake Asbury MSBD	*0.0000 mills*
Challenger Center MSTU	*3.0000 mills*

This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 28th Day of September, 2021.

Board of County Commissioners Clay County, Florida

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Mike Cella, Chairman

ATTEST:

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Tara S. Green
County Clerk of Court and Comptroller
Ex Officio Clerk to the Board

RESOLUTION NO. 2020/2021-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2021-2022; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Clay County, Florida, on September 28, 2021, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Clay County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2021-2022 as set forth in Attachment A.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Clay County, Florida, that:

1. The Fiscal Year 2021-2022 Final Budget be adopted.

2. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 28th Day of September, 2021.

Board of County Commissioners Clay County, Florida

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Mike Cella, Chairman

ATTEST:

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Tara S. Green
County Clerk of Court and Comptroller
Ex Officio Clerk to the Board

ATTACHMENT A

Clay County, Florida

FY 2021-2022 Budget

Fund Description		Final 21/22 Budget
001	General Fund	115,608,825
101	Transportation Trust	14,111,031
102	Fine & Forfeiture	44,754,756
103	FL Boating Improvement	1,269,524
104	Hidden Waters MSBU	19,466
105	County Alcohol & Other Drug Abuse Trust	355,962
106	Court Facility	9,550,421
107	Law Enforcement Trust	110,001
108	Law Library	52,257
109	Tourist Development	7,027,076
110	Health Insurance Trust	36,902,965
112	2nd $$ Sheriff Education	44,522
113	Free Library	489,912
114	Investigative Drug	4,995
115	Legal Aid Fees	211,799
116	SHIP	3,320,879
117	FL Art License Plate	3,017
120	2020 Bond Revenue	26,081,548
121	Probationary Control	284,334
124	Oak Forest Road MSBU	48,647
125	Teen Court	277,481
127	Neighborhood Stabilization Grant	104,768
128	Challenger Roadway MSTU	965
129	$3 Student Drivers Education	109,628
131	Unincorporated Services MSTU	6,411,831
132	Blue Jay MSBU	75,063
133	911-Wireless	3,455,142
134	State Court - Local Requirement	855,939
135	$2 Recording Fee	909,232
136	Crime Prevention Program	125,091
137	Juvenile Program	52,258
138	Building	18,241,868
140	Law Enforcement MSTU-4	31,562,663

Fund Description		Final 21/22 Budget
142	Fire Control MSTU-8	10,538,751
143	Fire Inspection Fee Fund	288,113
144	Black Creek Hills WTP	18,190
146	CARES Act	0
147	Coronavirus Relief	0
148	Silver Oaks Estates Road MSBU	6,631
149	Oakland Hills at Eagle Landing Road MSBU	18,386
150	Pine Ridge West Road MSBU	22,906
151	Azalea Ridge Unit 3 Road MSBU	18,948
152	Cameron Oaks Phase 1 Road MSBU	18,700
153	Kindlewood Phase 3 Road MSBU	9,958
154	Somerset Road MSBU	21,090
155	Federal Department of Justice Forfeiture	0
156	Emergency Rental Assistance Fund	6,889,854
157	American Rescue Plan	42,587,131
158	Local Provider Participation Fund	7,034,577
159	Eagle Rock at Eagle Landing MSBU	12,012
160	Reserve at Eagle Harbor MSBU	7,826
161	Village Park 1A and 1B MSBU	18,714
162	Royal Point 2B MSBU	9,605
163	Eagle Landing at Oakleaf 5B MSBU	11,658
164	Willow Springs Phase 1 MSBU	26,165
165	Greyhawk Unit 2 MSBU	18,845
166	Greyhawk Unit 3A MSBU	4,021
167	Greyhawk Unit 3B Bloomfield Court MSBU	3,288
168	Greyhawk Unit 3B Cloverdale Court MSBU	2,656
169	Greyhawk Unit 3B Pondside Court MSBU	2,916
170	Cameron Oaks Phase 3 Evers Cove MSBU	7,383
171	Cameron Oaks Phase 3 Belen Court MSBU	3,896
220	2020 Bond Debt Service	8,406,000
301	$12.50 Motor Vehicle Surcharge	656,231
303	Impact Fee District 2	7,661,968
304	Impact Fee District 3	4,531,781
305	Capital Improvement Projects	72,905,400
306	CIP - NE Sector	730,076
307	CIP - West Sector	228,279

Fund Description		Final 21/22 Budget
309	Branan Field APF Fund	954,338
310	Sidewalk Fund	128,569
311	Lake Asbury APF Fund	222,803
312	Mobility Fees Fund	9,101,611
320	2020 Bond Construction	121,032,542
401	Enterprise Fund	48,310,343
402	Universal Collection	12,726,754
	Total - All BCC Funds	677,632,781
	Lake Asbury MSBD	736,000
	Overall Total	678,368,781