

**Add-on item
for
Meeting of Tuesday,
April 13, 2021**

Consent:

30. **ADD-ON** - Reschedule Budget Workshop to May 25, 2021
(County Administrator/ Office of Financial Stewardship)

This document distributed April 9, 2021.

Leon County Board of County Commissioners

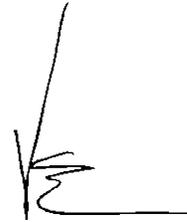
Agenda Item #30

April 13, 2021

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator

Title: Reschedule Budget Workshop to May 25, 2021



Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/ Project Team:	Scott Ross, Director, Office of Financial Stewardship

Statement of Issue:

This item seeks Board consideration to reschedule the first Budget Workshop from April 27, 2021 to May 25, 2021, which allows additional time to receive and evaluate the developing Federal Treasury Guidance on the use of the American Rescue Plan funding. Holding the first Budget Workshop on May 25, 2021 also allows for May 1 revenue estimates to be provided.

Fiscal Impact:

This item has no fiscal impact.

Staff Recommendation:

Option #1: Reschedule the April 27, 2021 Budget Workshop to May 25, 2021 at 9:00 a.m.

Report and Discussion

Background:

This item seeks Board consideration to reschedule the first Budget Workshop from April 27, 2021 to May 25, 2021. The Board's calendar shows May 25, 2021 as available for scheduling this workshop. Rescheduling the workshop allows additional time to receive and evaluate guidelines currently being developed by the U.S. Department of the Treasury (Treasury) on the use of the American Rescue Plan (ARP) funding. Holding the first Budget Workshop on May 25, 2021 will also enable staff to provide additional budget information that will be available at that time including May 1 revenue projections and the Constitutional Officer budget requests. The rescheduling of the workshop will not adversely affect the overall budget process given there are no other significant outstanding policy issues impacting the development of next year's budget.

Analysis:

At the January 26, 2021 meeting, the Board adopted the FY 2021 Budget calendar which provides for a series of agenda items and workshops to address the development of the budget. Included in the calendar is the first Budget Workshop being conducted on April 27, 2021. Subsequent to the calendar being approved, Congress has approved, and the President has signed, the ARP into law. Included in the ARP is direct funding for counties and cities. Per the law, the initial funding will be distributed to local governments by May 11, 2021. While the law includes broad parameters for the use of this funding, like the CARES Act funding, it is anticipated that the Treasury will issue specific guidance on utilization of this funding by May 11, 2021.

In addition, rescheduling the workshop allows time for additional information to be developed for the workshop. Given the rapidly changing economic conditions, rescheduling the workshop allows time for additional revenue collection to occur which will assist in forecasting next year's projected revenues. Further, the Constitutional Officers will submit their budget requests May 1, 2021, which will provide additional certainty to the budget analysis.

Following the first budget workshop, the second budget workshop is scheduled for June 22, 2021 which would include formal preliminary estimates on property values from the Property Appraiser. At the July 13, 2021 Commission meeting, the Board will ratify actions from the second budget workshop; as a placeholder, a tentative third budget workshop is also scheduled for July 13, 2021, if needed. Historically, this final workshop has not been necessary, and any final budget actions can be addressed through the ratification process. Lastly, the two statutorily required budget and millage public hearings will be conducted in September.

Options:

1. Reschedule the April 27, 2021 Budget Workshop to May 25, 2021 at 9:00 a.m.
2. Do not reschedule the April 27, 2021 Budget Workshop to May 25, 2021 at 9:00 a.m.
3. Board direction.

Recommendation:

Option #1