



Town of _____

Micanopy

Florida

Annual Budget & Budget Message

Fiscal Year 2020/2021



M a y o r , C o m m i s s i o n & T o w n A d m i n i s t r a t i o n :

Mayor Joseph Aufmuth

Commissioner Mike Roberts

Commissioner Virginia Mance

Mayor Pro Tem Timothy A. Parker

Commissioner Troy Blakely

Town Administrator Debbie Gonano



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Town Administrator Gonano has created a set of 'Meet Me in Micanopy' brochures promoting Micanopy history:

Micanopy Historic Tour

provides a map and brief description of each historic home and building.

Micanopy Native American Heritage Preserve

synchronizes with the preserve's Interpretive Trail.

Micanopy Seminole Heritage

Details Seminole occupation of the area beginning in the early 1700s.

Historic Micanopy

provides Town history, a Town-wide map and listing of Micanopy historic sites.





Micanopy Florida

RE: Budget Message Fiscal Year 2020-2021

Town Administrator's Letter: To Citizens, Honorable Mayor and Commission

Respectfully, I present for your review and consideration the fiscal year 2020-2021 proposed \$1,641,645 budget and budget message in accordance with Article V of the Town Charter. The annual budget message represents an opportunity for the Town Administrator to ensure that the Town Commission's goals and initiatives are met through the budgeting process; provides an overview of the Town's complete financial plan and fiscal health, provides for a complete activity plan, provides insight into program accomplishments and upcoming goals, and details the capital improvement program. The proposed adoption process meets criteria requiring that funds be balanced and that total anticipated revenues are equal to the sum of budgeted expenditures.

Despite the challenges of dealing with COVID-19, the general public has been kept well informed regarding government effectiveness and financial responsibility through the use of the Town's website, emails, and virtual conferencing. The website meets ADA-compliance standards & provides links to Agendas and Minutes. The Town recognizes the need for transparency and all public documents, copies of the Town's Land Development Code (LDC), and Code of Ordinances can be requested through Town Hall. Log onto www.micanopytown.com as the best place in Micanopy to keep informed.

History

The Town of Micanopy encompasses 1.03 square miles near the Alachua-Marion County line in rural north-central Florida between Gainesville (home of the University of Florida) and Ocala (the horse capital of the world). Micanopy's 669 residents occupy 300 residences. The beautiful southern community was named for Seminole Chief Micanopy (ca.1780-1849).

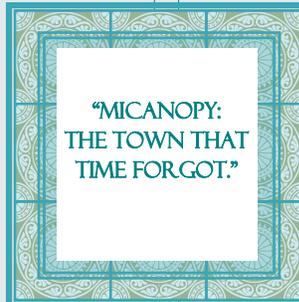
The ancient oaks clothed in Spanish moss enfold Micanopy's narrow streets and dirt lanes and provide shade and Southern ambiance for visitors and families that have lived here for generations. Micanopy's appeal is based on its rich, sometimes savage history. Florida's aboriginal records show that Hernando De Soto encountered an early Timucua Indian Village here in 1539 and later, Pennsylvania botanist William Bartram visited a Cuscowilla village on this site in 1774. Micanopy is the oldest inland town in Florida, having been included in a land grant made by the King of Spain in 1817 to Don Fernando de

la Maza Arrendondo of Havana and St. Augustine. Founded after Spain relinquished Florida to the United States in 1821, Micanopy became the first distinct American town in the new territory. Originally an Indian trading post, Micanopy was built under the auspices of the Florida Association of New York. A leading member of this company, Moses E. Levy, along with Edward Wanton, a former Anglo-Spanish Indian trader, played im-

portant roles here. In 1822, a select group of settlers and skilled craftsmen departed New York harbor and set sail for Florida. After disembarking on the banks of the St. Johns River (at the site of present day Palatka), and

with the added labor of 15 slaves, these men forged a 45 mile road with eight bridges to Micanopy—a vital new pathway into the interior. These first settlers arrived on February 12, 1823, and were in close contact with both Seminole and Miccosukee Indians, as well as the black descendants of runaway slaves who resided among them. This initial period was one of relative peace. Micanopy means "head chief," a title awarded to the leader of the Alachua Seminoles. For a time, this frontier hamlet was also known informally as "Wantons."

(Continued on Page 4)





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History: (Continued from Page 3)

The onset of the Second Seminole War in December 1835 caused great devastation. Nearby sugar plantations and homesteads were burned and entire families sought the safety of Micanopy, which had been barricaded with log pickets and renamed Fort Defiance by the military. During the summer of 1836, the Battle of Micanopy and the Battle of Welika Pond took place here. In August, with most soldiers sick or wounded, the US Army evacuated the fort and town and all buildings were intentionally burned. Afterward, Fort Micanopy was erected in 1837. The town was rebuilt after the Seminole War, with few of the original inhabitants returning. Cotton replaced sugar as a staple crop and cattle production assumed new importance. Following the Civil War and with the advent of the railroad, the Micanopy area became known as the "leading orange and vegetable growing section of Flori-

da." After a freeze in 1894-95, orange cultivation was curtailed, but farmers continued to flourish by growing winter vegetables for northern markets. By the 1920's, truck farming was largely replaced by the lumber and turpentine industries. Many of the Town's larger surviving homes reflect the previous era of agricultural prosperity.

Today, excavations and preservation initiatives pay tribute to the Town's historic past with the search for artifacts in residents' yards. A local park, the Micanopy Native American Heritage Preserve, protects an Indian mound.

Dedicated on the National Register of Historic Places in 1983, Cholokka Boulevard, once an Indian trading route, is Micanopy's main street, and the Town's primary tourist destination known for its antique shops. Micanopy's eclectic mix of authentic rustic storefronts lure casual shoppers, collectors, seasonal

scouts from all over the country, and Hollywood film makers (*Doc Hollywood*, *Cross Creek*, and most recently, *The History Channel's Top Gear*). The nationally lauded Greek revival mansion, the Herlong Mansion Bed & Breakfast (1915), is known for providing Southern hospitality.

A two-story brick schoolhouse (1895) houses Micanopy Town Hall, the Town Commission Chambers, and the Micanopy branch of the Alachua County Library District. Across the street, the wood-planked Thrasher Warehouse (1896) boasts the Micanopy Historical Society Museum and the Micanopy Archives showcasing the relevance of earlier times for historians, genealogists, and students. Numerous historic homes and old cracker houses add to the picturesque warmth of "the town that time forgot."

Highlights

Capital Improvements

A capital improvement project is defined as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Assets are recorded at historical cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Recent and planned Capital Improvement projects include:

The basketball court at the Firehouse Playground Park is expected to be completed in the upcoming year with proceeds awarded from a \$50,000 FRDAP grant and the balance of \$19,800 to be funded by Wild Spaces Public Places (WSPP) funds. \$60,083 of the WSPP initiative has been spent on roofing, playground equipment, picnic tables, lighting and restroom upgrades, and bleacher repair at the ballpark. Future plans for the renovation of the firehouse are being considered. The com-

mission ranked renovation of the firehouse as it's first priority with \$106,178 allocated towards the project. The Town Commission allocated \$41,000 for Town Hall maintenance projects which were completed by staff during the past two years. Micanopy was awarded a \$600,000 CDBG Neighborhood Revitalization grant for the purpose of drilling a new well and possible other unmet needs. The Town has committed another \$25,000 towards engineering of that project.



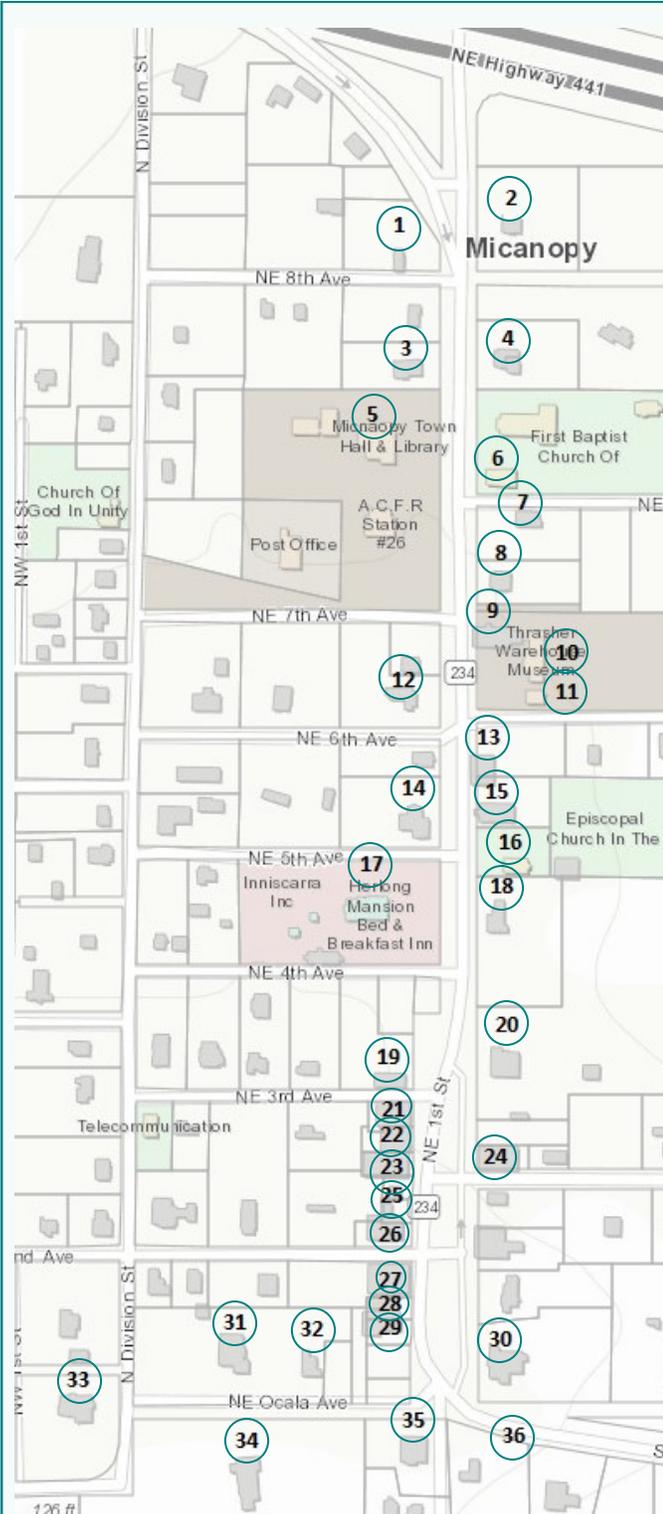
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Historic Downtown Micanopy

- 1) The Little School House ca. 1920
- 2) Merry-Sheffield House 1880
- 3) Powell-Monroe House 1866
- 4) Swift-Jarvis House 1910
- 5) Micanopy Town Hall – School House 1895
- 6) Turner House 1920
- 7) Abel House 1930
- 8) Roberts House 1910
- 9) Micanopy Historical Society Museum 1896
- 10) Thrasher Warehouse #2
- 11) Micanopy Archives 2002
- 12) Reeves-Hilleary House 1900
- 13) Thrasher Store 1912
- 14) Chitty-Thrasher House ca.1900
- 15) Masonic Lodge ca. 1950
- 16) Episcopal Church of the Mediator 1870
- 17) Herlong Mansion 1915
- 18) Franklin Cottage 1924
- 19) Smith-Mountain Building ca. 1912
- 20) Fontaine House 1911
- 21) Mott-May Building ca. 1890
- 22) Mountain Garage 1913
- 23) Daily Drug Store 1925
- 24) The Log Cabin Packing House ca. 1930
- 25) The Little Story House ca. 1920
- 26) Feaster Building 1902
- 27) Simon H. Benjamin Building 1885
- 28) Micanopy Banking Company 1906
- 29) Sherouse Garage 1932
- 30) Simonton House 1910
- 31) Watkins House 1916
- 32) The Telephone Exchange ca. 1925
- 33) John William Barr House 1923
- 34) Watkins-Whiting House ca. 1921
- 35) Stewart-Merry House 1855
- 36) Territorial Well ca. 1845



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Micanopy History



National Register of Historic Places Designation

1983

Phone System Installed

1904



Hard freezes destroy citrus crops

1895

School opens and railway operating

1894

Fort Micanopy abandoned

1856



Second Seminole War ends

1842

Micanopy surveyed, platted, and mapped

4/30/1837

Fort Micanopy built

Fort Defiance destroyed

8/30/1836

Battle of Welika Pond

7/19/1836

Battle of Micanopy— US Major JF Heileman engages Seminole force headed by Osceola



6/9/1836

12/28/1835

Onset of Second Seminole War

1835

Town changes name from Wantons to Micanopy

Fort Defiance built

1834

First settlers arrive from New York
Wantons Indian trading post founded after Spain relinquishes Florida to US and becomes first distinct American town in new territory

2/12/1823

1821

King of Spain makes land grant to Don Fernando de la Maza Arrendondo of Havana and St. Augustine

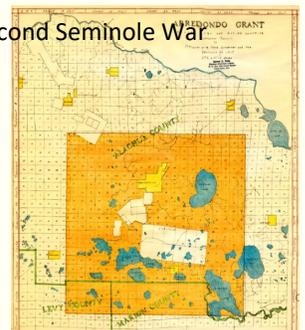
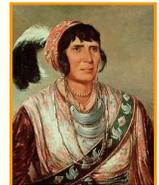
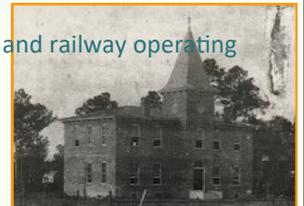
1817

Pennsylvania botanist William Bartram visited Cuscowilla Village on shores of Lake Tuscowilla

1774

De Sota encounters Timucua Indian Village

1539





Solid Waste

Waste Pro of Florida, Inc. has been the Town's solid waste provider since July 2006. Following a formal bid process, a three-year contract was renewed in June 2019. In conjunction with the contract renewal, the cost of residential waste collection rose by 8.3%, the first rate increase in five years. The solid waste contract provides for residential pickup of garbage, yard debris, recycling, and yearly spring bulk dumpster service provided as part of Alachua County's Great American Clean-Up Day. The September 2020 cleanup removed 760 pounds of metal, 1,700 pounds of tires, 12,860 pounds of bulk waste, and 2,965 pounds of hazardous waste from Town .



Florida Recreation Development Assis- tance (FRDAP) Program

The Town's application for a \$50,000 FRDAP grant was accepted for the Firehouse Playground Park and work is scheduled to be completed prior to the end of December 2020. Because of the unanticipated costs associated with demolition and renovation of the basketball court, the project was amended to cover those costs only. The Town had installed new playground equipment at the park in February 2018.

Auditor

Powell & Jones, CPAs have been the Town's auditor since 1984. The 2019 fiscal year-end audit report and related management letter resulted in a clean, unmodified audit opinion providing the highest level of assurance of the Town's financial status. Both the general and enterprise funds have substantial reserves. The Auditor reported that the Town has no loans or bonds and long-term liabilities are fully covered by reserves. Like the five previous years, the 2019 Audit Report contained no audit findings.

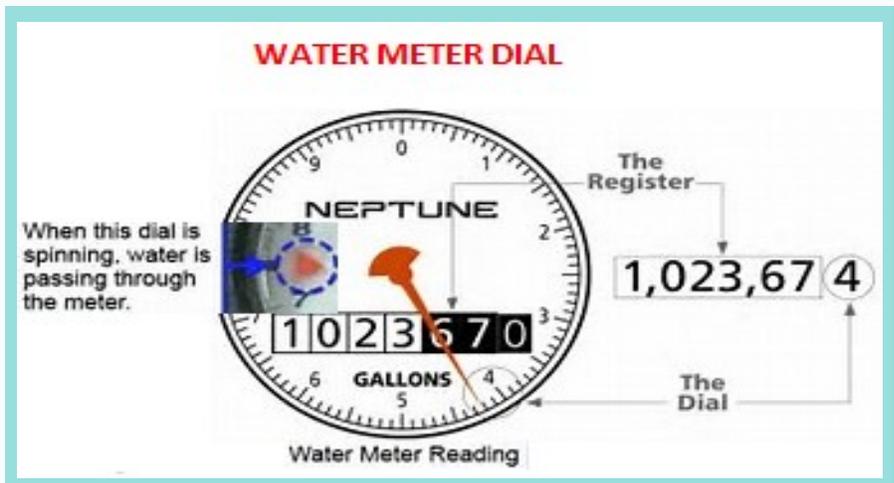
Water Meter Reading

Micanopy Public Works manually reads approximately 330 water meters per month. Staff works hard to control the hazards of meter reading. Therefore, we ask that all Micanopy water users ensure that the area around their water meter is free of debris and obstacles. Promote safe access to your water meter by removing brush, plants, or shrubs that may present a hazard for our meter readers. Make sure that landscaping allows for safe, efficient access for the meter reader. Often dogs are very protective of their home and family. Please make sure your dog is secured or restrained, so we can efficiently obtain an accurate meter reading for you.

Some of our customers like to occasionally read their own water meters. To determine water usage, you'll need to read your meter at the beginning and at the end of the particular cycle you want to track. Water is measured in gallons. Your meter is covered by a plastic case and located in the ground

usually close to the edge of your property along a street where the main water line is located. The case is removed to read the meter, any immediate dirt and/or debris removed, and the case is replaced when reading is complete. Most water leaks are from broken lateral lines and running toilets. A broken 1" line will waste between 1,200 to 3,000 gallons per hour. A toilet leak can waste as much as 30 gallons/day. Larger leaks can use up

to 5 gallons/minute. To check for a leak, turn off all faucets and water-using appliances on your property. Look at the meter. If the dial on the meter is moving, there is water passing through the meter. If you have turned all water off, this means that there is a continuous leak on the user's side of the meter. Repair of water leaks to the property owner's side of the meter is the user's responsibility and might require the expertise of a plumber.





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Town Hall Renovation Project:

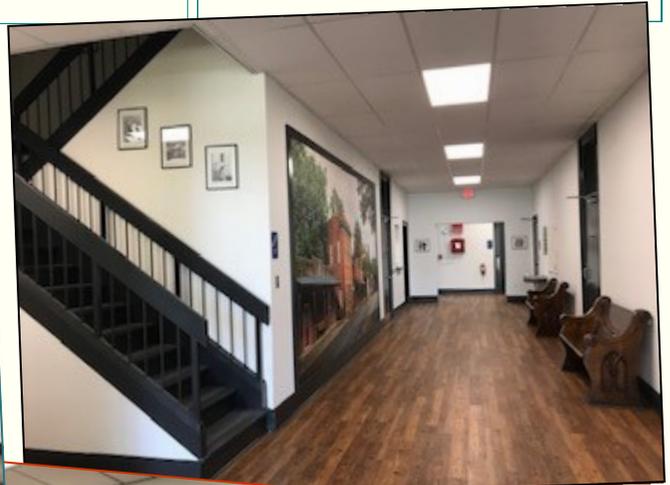
Micanopy Town Hall was built as a school house in 1895. When the school closed, the building was purchased for \$10,000 from Alachua County, and it now serves as Micanopy Town Hall and the Public Library. The building was renovated in 1912 and 1923 with removal of the front tower and arched windows and completion of the addition which now houses the current Commission Chambers and inside stairwell;

in the 1950s, the north addition now housing the library; and in 1977, a back expansion housing the elevator and outside stairwell.

Micanopy Town Hall had not undergone a major maintenance project since the 1990s. The Town Commission authorized \$41,000 for the purpose of interior building restorations. The second floor of the building is used by the Micanopy Library's Tutoring program, as a congregate meal site by ElderCare of Alachua County, and serves the Town as a venue

for Town-sponsored gatherings including meetings and social events.

The restoration project, completed by Town Staff, involved original hardwood floor restoration, carpet replacement, wood paneling removal and drywall installation, painting, ceiling tile replacement, the addition of energy-efficient LED light fixtures, addition of an historic-inspired wall mural in the downstairs hallway, logo entrance mats, hallway benches and furniture replacement.





Deferred Compensation Plan

The Town offers a Section 457(b) Deferred Compensation Plan for eligible full-time Town employees. The Florida Municipal Pension Trust Fund (FMPTF) is sponsored by the Florida League of Cities and offers local government employees a high-quality, low cost financially-sound retirement program. The employee funded program, being utilized by 75% of eligible employees, offers employees pre-tax investment opportunities to fund their retirement years.

Town Information

The Town of Micanopy, Florida is a political subdivision of the State of Florida created under the provisions of Chapter 165, Florida Statutes. The Town was established under Chapter 24723 (Special Acts of 1947) of the Florida Legislature. Accordingly, it is controlled by the Florida Constitution

and various Florida Statutes as well as its own local charter dated January 1, 1983, ordinances, and policies. Micanopy is one of nine incorporated municipal governments in Alachua County. The Research Demographer at the University of Florida officially lists the Town's population at 669 residents.

Mayor and Commission

The Town Commission has control over administration and operation of the Town and holds all lawful legislative powers and oversees the Town's \$1,641,645 budget. The Town Commission is responsible for providing responsive and effective customer service addressing the needs of the citizens, facilitating open and honest communication while encouraging citizen participation, ensuring excellent stewardship and accountability of public funds, and preserving the Town's historic charm and quality of life. The Mayor and Town Commissioners are residents and electors of the Town of Micanopy serving three-year terms. All residents who are registered voters and eighteen years or older are eligible to hold the office of Town Commissioner. Town Commissioners are elected at large, but hold specific seats on the Town Commission. A candidate for Town Commission may run for no more than one seat in any election. The Town

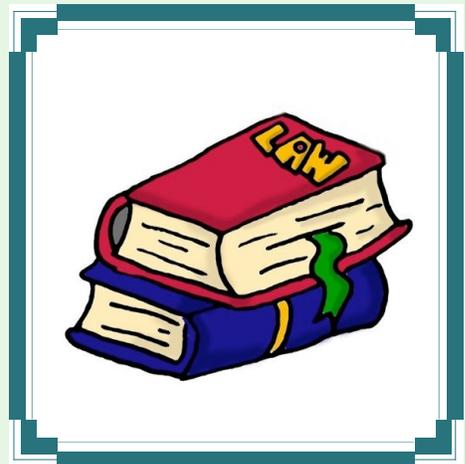
Commission nominates and votes on the Mayor and Mayor Pro Tem



from the five Commission seats held. The Mayor is the head of Town government for all ceremonial and official purposes; has the power to call meetings and presides at meetings; and executes all ordinances, resolutions, contracts, and documents on behalf of the Micanopy Town Commission. The Mayor's annual salary is set at \$5,645, and the remaining four Commissioners' salaries are set at \$4,032 annually. Commissioner Mance's term expires in 2021, Mayor Aufmuth and Commissioner Parkers' terms expire in 2022, and Commissioners Blakely and Roberts' terms expire in 2023.

Town Attorney (Charter Officer)

The Commission shall appoint a Town Attorney as it may deem necessary who shall act as legal advisor to the Town Commission, Town Clerk, and such other boards and commissions as the Town Commission shall designate. The Town Attorney shall assume such other duties as prescribed by the Town Commission. Representatives of Folds, Walker & Maltby, LLC attend Commission and P&HPB meetings and have been serving as the Town Attorneys since June 2017.





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Town Clerk (Charter Officer)

The Town Administrator/Clerk serves at the pleasure of the Commission and the position has been held by Debbie Gonano since November 2013. The Town Administrator oversees all general government and enterprise programs and services; acts as the Code Enforcement Officer and enforces all Town laws, ordinances and policies; acts as purchasing agent for the Town and manages the capital improvement program; oversees invest-

ment management; prepares the budget and related budget message; serves as the voting registration deputy; researches, compiles, and distributes material pertinent to the Town and government issues; acts as the liaison between the Commission and other government agencies; directs and supervises the administration of all departments of the Town; oversees the yearly audit; oversees the comprehensive record management program and archives; maintains the Town website; administers grants,

and serves as the supervisor of all Town employees as provided by the *Employee Handbook*.

Small municipalities must make the best of their demanding situations. In a survey conducted by the Florida League of Cities, participating municipalities reported average citizen to employee ratios of 93:1. Micanopy's citizen to employee ratio is 167:1; 56% of the reported average.



Citizen Boards

The Town of Micanopy has established citizen boards providing for citizen involvement in the important issues facing the Town. Citizen involvement in Town government is critical to the future of the Town and to maintaining a consistent set of policies governing growth and development within Town borders.



Tree Committee

Ordinance 2019-01 establishes responsibilities for the Tree Committee including application for Tree City USA certification, maintaining a specimen tree inventory, preparation and maintenance of a resident tree brochure, preparation of a tree walking tour brochure, and acting as Micanopy's tree-related education and outreach public relations coordinators.

Code Enforcement Board

The Code Enforcement Board is established by Chapter 2, Article III, Section 2-30 of the Micanopy Code of Ordinances. It is the intent of the code enforcement provisions to promote, protect, and improve the health, safety, and welfare of the citizens of the Town of Micanopy by creating an administrative board with authority to impose administrative fines and other noncriminal penalties to provide an equitable, expeditious, effective, and inexpensive method of enforcing the codes and ordinances in force in the Town of Micanopy. The Code Enforcement Board has the power to subpoena alleged violators and witnesses to its hearings; subpoena evidence to its hearings; take testimony under oath; and issue orders having the force of law to command whatever steps are necessary to bring a violation into compliance. The Town Commission makes appointments to the five-member Code Enforcement Board in 3 year terms.

Planning & Historic Preservation Board

Per Article IV, Section 401 of the Town Charter and LDC Article 10.15.01, the Commission has established a Planning and Historic Preservation Board (P&HPB) consisting of five members serving 3 year terms. In addition to planning-related duties assigned in the code, P&HPB members can collect information on population and property values to direct the type of development expected; serves as the Local Planning Agency, as required by State Statutes; monitors and oversees the status of the Land Development Code; assists and advises the Commission with advice regarding land use issues and policies; conducts public hearings for maintenance of the Comprehensive Plan and Land Development Code; may produce special studies on Town facilities; plan projects to reflect historic preservation concerns and policies and to preserve cultural resources.



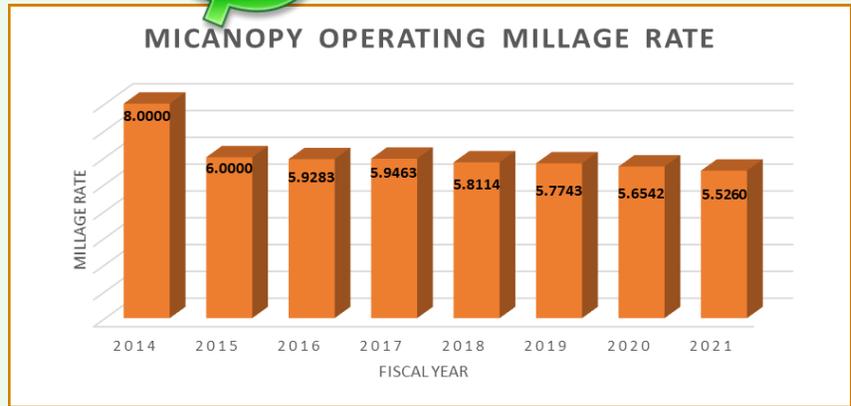
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REVENUE



Property (Ad Valorem) taxes:

Property tax values for all real estate, based on 2019 sales, have been established as of January 1st for the upcoming fiscal year starting October 1, 2020. Property tax revenues to be recognized for the **2020-2021 fiscal year at the rollback rate of 5.5260 mills** expected in the amount of \$189,000 (11.51% of the total budget) will be levied in October 2020.



Property values and taxes:

After completion of the Value Adjustment Board process and based on actual 2019 sales, the Alachua County Property Appraiser's office reflected the final gross taxable value of the Town at \$34,437,720. About 11.51% of the Town's projected operating budget revenue will be derived from property taxes. For every property tax dollar paid by Town residents, Micranopy receives about 25 cents, Alachua County Board of County Commissioners receives 36 cents; Alachua County Schools receive about 31 cents; the Library District receives 5 cents; the Children's Trust receives 2 cents, and the St. Johns River Water Management District receives 1 cent of every property tax dollar paid.

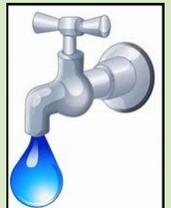


Alachua County fire contract:

In May 2019, The Town of Micranopy entered into an Interlocal Agreement (ILA) with Alachua County to provide fire suppression and first response EMS/Rescue services to 53 square miles of unincorporated Alachua County at a rate of \$609.11/call estimated at \$208,925 annually (12.73% of the budget).

Water Billing:

The Town Commission has set a monthly water billing rate on a graduated scale starting at \$20.07 + \$2.19 from 0-1,000 gallons used = \$22.26 minimum rate per month. The cost of each 1,000 gallons (or part thereof) is scaled from \$2.46 to a maximum of \$6.56 per 1,000 (or part thereof) as flat rate. There is a rate schedule for 1,000 gallon increments for usage over 10,000 gallons. Total budgeted water revenues are \$148,800 (9.06% of the total budget.)





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REVENUE



Local option and second local option gas taxes:

The first and second local option gas taxes are levied at an additional 6 and 5 cents each on every net gallon of motor and diesel fuel sold within Alachua County. The taxes are distributed to the Town of Micanopy according to allocation formulas authorized by ordinances passed by the

Alachua County Board of County Commissioners. The agreement terminates in December 2028. Ordinances adopted in 2018 reduce the amount of fuel tax allocations to Micanopy over a 5-year period starting in January 2020 from .90% to .44% by December 2024. Gas tax proceeds of \$98,910 (6.03% of total budget) are

projected for 2021. Gas tax proceeds are restricted for use of transportation expenditures such as roadway and right-of-way maintenance and equipment; roadway and right-of-way drainage; street lighting, traffic signs, traffic engineering, signalization, pavement markings and transportation capital projects.



Solid waste income:

Currently, garbage rates are charged and billed by the Town to residential customers at \$19.19/month. Small businesses using curbside toters are charged \$32.00/month. Commercial garbage rates are billed according to the size and number of weekly pickups and start at \$79.59/month and maxing out at \$636.68 for larger containers. Solid waste income for the year ending 2021 is estimated at \$110,400 (6.73% of income).

Wild Spaces and Public Places:

In November 2016, Alachua County voters passed an eight year half-cent sales tax increase to acquire and improve environmentally sensitive County lands to protect drinking water sources, water quality, wildlife habitat, and to create, improve and maintain parks and recreational facilities. Expected revenues of \$34,200 (2.08% of the budget) are anticipated.

Town corporate limits. A 10-year franchise agreement was renewed in 2012 with Duke Energy and projected revenues from the franchise fees are expected in the amount of \$39,300 (2.39%) in the upcoming year.

State Revenue Sharing:

The state revenue sharing program was enacted by the state Legislature to ensure a minimum level of revenue equality for local governments. The basis of these revenue-sharing distributions to Micanopy is 77.39% from sales tax, and 22.61% from fuel taxes, and is expected to total \$20,072 (1.22%). The fuel tax portion of the revenue sharing distribution is restricted for use of transportation-related expenditures.

Local government half-cent sales tax program:



Authorized in 1982, the half-cent sales tax program generates the largest amount of revenue for local governments among the state-shared revenue sources authorized by the Florida Legislature. The program distributes state sales tax revenue and CST revenue to Micanopy through allocation formulas. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing Micanopy with expected additional revenues of \$35,100 (2.14%) for local programs.

Utility service taxes:

The Town levies a tax of 10% on purchases of electricity, metered or bottled gas (natural, liquefied petroleum gas, or manufactured), water service, and fuel oil made within the Town corporate limits. Utility taxes (totaling 4.00%) expected from purchases made from Duke Energy, are anticipated at \$48,900. Taxes on propane sales are estimated at \$3,595 and \$13,200 is projected on water.

Franchise fees:



The Town levies a franchise fee on purchases of electricity at the rate of 6% which is assessed on all customer charges, energy charges, fuel charges, and gross receipts taxes sold within

Communications services taxes (CST):

The communication services tax is imposed on retail sales of communications services which originate and terminate in the State of Florida, including telecommunications, cable, direct-to-home satellite, and related services, including voice, data, audio, video, or any other information or signals that are transmitted by any medium. Micanopy currently imposes a levy of 5.1% producing \$24,060 (1.46%), of unrestricted funds annually.



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Other income:

Rounding out revenues collected are miscellaneous revenue funds of \$50,496 including, projected interest income of \$14,400, rental income and expense reimbursement of \$7,600; permitting fees of \$2,100; business tax receipts (occupational licenses) of \$5,490 and other revenues totaling \$20,906 (3.08% of the total 2020/2021 budget). A Community Development Block Grant (CDBG) in the amount of \$566,687 and a Florida Development Assistance Program (FRDAP) grant in the amount of \$50,000 (37.57% of the total 2020/2021 budget) complete budget income sources.

Expenses:

Total operating expenditures in the proposed budget are **\$1,641,645** for the fiscal year ending in 2021. Total general expenditures are projected at **\$231,861**, the general water fund expenses are projected at **\$239,591**, street expenses are estimated at **\$120,129**, **\$280,628** for the annual fire department expenses, and **\$13,900** for the recreational department. The Capital Improvement Program (CIP), described on page 4, has allocated **\$755,536** of this year's total budget towards Capital Outlays (46.02% of the 2020-2021 budget).

Legal Compliance—Budget:

In accordance with the provisions of the Town Charter and state budget calendar, a proposed operating budget for the fiscal year commencing October 1, 2020 has been presented prior to the regular Town Commission meeting date in August. The operating budget includes a complete financial plan of all Town funds and activities for the ensuing fiscal year. The budget includes all estimated income, the proposed property tax levy using the rollback rate and all proposed expenditures for the upcoming year. A tentative public hearing was held on Monday, September 14th and the final budget public hearing is to be held on Monday, September 28th. The budget will be legally enacted by the Town Commission through passage of a resolution. At any time during the fiscal year, the Commission may transfer part or all of any unencumbered appropriation balance among programs within the department.

Town Administrator's Summary:

From an overall perspective, we are on schedule with the budget approval process. To summarize, the proposed budget for the fiscal year ended September 30, 2021 is balanced and ready for citizen examination, Town Commission scrutiny, and appropriate revision, if necessary. Preparation of this budget has been a collaborative effort of the Town Administrator and Town Commission. I want to extend thanks to the Mayor and the Town Commission for their tireless dedication to the current and future needs of the community. With availability of information dealing with the budgeting process on its website, advertising, Town Commission meetings, electronic mailing, and other measures utilized to keep the residents well informed of the annual budgeting process, it is recommended that the Town of Micanopy's budget be adopted on or before October 1, 2020. We look forward to another successful year. *Respectfully Submitted,*

Debbie Gonano

Town Administrator

BUDGET CALENDAR 2020-2021

2020 SEPTEMBER						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

PROPERTY INVENTORY			
16489-000-000	Native American Heritage Preserve	16.00 acres	123,700
16520-001-000	Recreational - Ballfield Dugouts	5.03 acres	113,800
16520-021-001	Residential Lot	.84 acres	28,000
16520-024-000	Recreational - Ballfield	.73 acres	24,000
16520-025-000	Recreational - Ballfield Concession	4.67 acres	139,644
16520-046-000	Recreational - Tennis Court	1.07 acres	39,722
16520-071-000	Water Tower & Wellhouse	1.07 acres	49,400
16637-000-000	Town Hall, Garage & Fire Department	3.76 acres	917,296
16638-000-000	Bat House @ Post Office	.65 acres	31,894
16654-000-000	Entrance Triangle Park	1.00 acres	100
16680-000-000	Land Adjoining Museum	.07 acres	2,363
16682-000-000	Museum, Warehouse & Archives	3.08 acres	254,132
16720-010-005	Land - Cemetery	2.00 acres	70,000
16720-030-000	Land - Cemetery	1.85 acres	64,750
16720-031-000	Land - Cemetery	.67 acres	24,000
Total Assessed Value			\$1,882,801



Town of

Micanopy

Florida

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Micanopy Fire Rescue

The Micanopy Fire Rescue Department was established in 1976. The Department, which maintains the latest NFPA standards and requirements, is staffed 24 hours/day, 7 days/week, 365 days/year with a minimum of two Florida State Certified Firefighters/EMT's and/or Firefighter/Paramedics operating under the direction of the current Fire Chief, Jesse Modican.



MFRD strives to provide the best possible service to the citizens living within the Fire District 64 response area through continued education as well as yearly training drills. MFRD is a Basic Life Support (BLS)/Fire Response unit that responds to approximately 500 calls per year ranging from structure fires, brush fires, vehicle fires, motor vehicle and pedestrian accidents, extrications, hazmat incidents, hazardous conditions, medical, and trauma calls. MFRD is the primary response station for the incorporated Town of Micanopy, as well as a fifty-three square mile portion of Alachua County providing first response service for approximately 10,000 rural residents who make their homes here. MFRD also falls under the Waccasassa District of the Florida Forest Service and provides fire protection for a large area of land comprised of scrubs, forest, agricultural acreage (including timber), grasslands, and undeveloped wetlands all located within the fifty-three square mile response area.



The Town of Micanopy has tentatively adopted the roll-back millage rate and a budget for the fiscal year 2020-2021 on September 14, 2020 at 6:00 pm at Micanopy Town Hall.

A public hearing to make a **FINAL DECISION** on the budget **AND TAXES** will be held on Monday, September 28, 2020 at 6:00 pm at Micanopy Town Hall 706 NE Chokolka Blvd. Micanopy, Florida

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD

September 21, 2020

GENERAL FUND:

PROPOSED REVENUES

TAXES:	
Ad Valorem Taxes (5.6542 Mills)	\$189,000
FRANCHISE FEES:	
Duke Energy	39,300
UTILITY TAXES:	
Duke Energy	48,900
Communications Services Tax	24,060
Municipal Utility Tax	13,200
Propane—Utility Service Tax	3,595
STATE AND COUNTY SHARED TAXES:	
Alachua County Fire Rescue ILA	208,925
Gas Tax	98,910
Sales Tax	35,100
Wild Spaces & Public Places Sales Tax	34,200
State Revenue Sharing	20,072
Licenses, Permits & Zoning	8,185
MISCELLANEOUS REVENUE:	
FRDAP Recreational Grant	50,000
Interest Income	14,400
Miscellaneous Income	11,311
Fines & Forfeitures	9,000
Rental Income & Expense—Library	<u>7,600</u>
Total Income:	<u>815,758</u>
ESTIMATED BEGINNING FUND BALANCES:	
Unrestricted	1,196,315
Streets	306,184
Fire Department	106,178
Town Hall	84,700
Wild Spaces & Public Places	<u>62,531</u>
TOTAL REVENUES AND FUND BALANCES:	<u>\$2,571,666</u>

ESTIMATED EXPENDITURES

GENERAL GOVERNMENT EXPENSES:	
Capital Outlay	\$140,749
Legislative & Administrative Salaries	89,498
Professional Fees	63,400
Insurance	33,577
Office Supplies & Expense	15,310
Repairs & Maintenance	8,124
Utilities—Electric	7,860
Payroll Taxes	6,936
Communications	5,956
Tutoring & Promotional	<u>1,200</u>
Total General Government Expense:	<u>372,610</u>
FIRE DEPARTMENT EXPENSE:	
Salaries	175,500
Fire Vehicle Expense	34,360
Uniforms & Protection Equipment	16,080
Payroll Taxes	13,601
Insurance	12,862
Repairs & Maintenance	10,825
Communications	3,780
Supplies	3,600
Utilities-Electric	3,120

Fire Equipment	3,000
Office Supplies & Expense	1,800
Training	1,700
Promotional Expense	<u>400</u>
Total Fire Department Expense:	<u>280,628</u>
STREET DEPARTMENT EXPENSE:	
Salaries	54,625
Utilities—Electric	18,300
Repairs & Maintenance	17,400
Insurance	11,070
Contract Services	7,500
Vehicle Expense	6,200
Payroll Taxes	4,234
Supplies	<u>800</u>
Total Street Department Expense:	<u>120,129</u>
RECREATIONAL DEPARTMENT:	
Capital Outlay	23,100
Special Events	9,400
Utilities—Electric	3,600
Repairs & Maintenance	600
Pest Control	<u>300</u>
Total Recreational Department Expense:	<u>37,000</u>
Total Estimated Expenditures	<u>810,367</u>
ESTIMATED ENDING FUND BALANCES:	
Unrestricted	1,152,606
Streets	342,984
Fire Department	106,178
Town Hall	84,700
Wild Spaces & Public Places	<u>74,831</u>
TOTAL EXPENDITURES AND FUND BALANCES:	<u>\$2,571,666</u>

ENTERPRISE FUND:

ESTIMATED INCOME

Community Development Block Grant (CDBG)	\$566,687
Water Fund	148,800
Solid Waste	<u>110,400</u>
Total Enterprise Fund Income:	825,887
ESTIMATED BEGINNING FUND BALANCE:	<u>304,122</u>
TOTAL REVENUES AND FUND BALANCE:	<u>\$1,130,009</u>

ESTIMATED EXPENDITURES

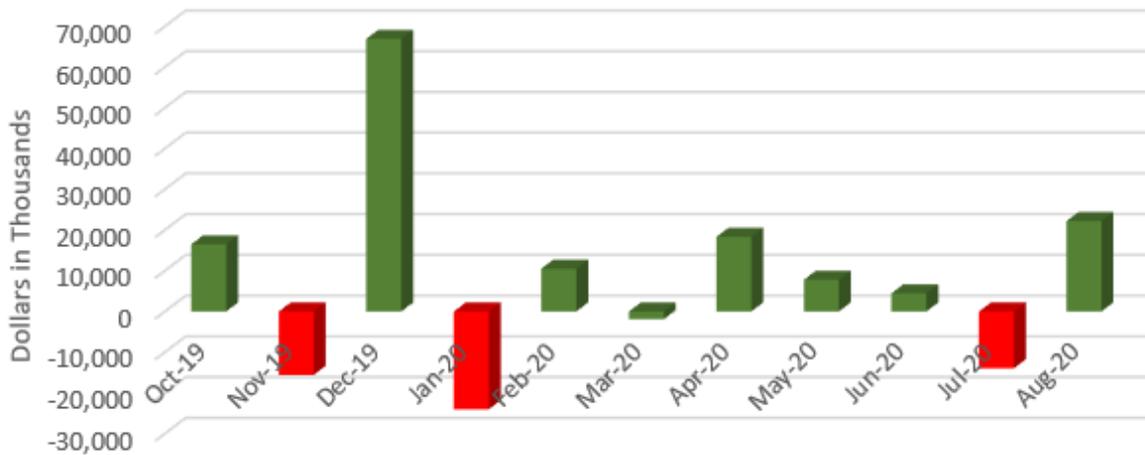
Capital Outlay	\$591,687
Solid Waste Collection	105,240
Salaries	66,110
Water Contract Services	24,181
Insurance	10,576
Supplies	9,400
Payroll Taxes	5,124
Utilities—Electric	5,100
Professional Fees	5,000
Office Supplies & Expense	3,660
Repairs & Maintenance	3,400
Communications	<u>1,800</u>
Total Enterprise Fund Expense:	<u>831,278</u>
ESTIMATED ENDING FUND BALANCE:	<u>298,731</u>
TOTAL EXPENDITURES AND FUND BALANCE:	<u>\$1,130,009</u>



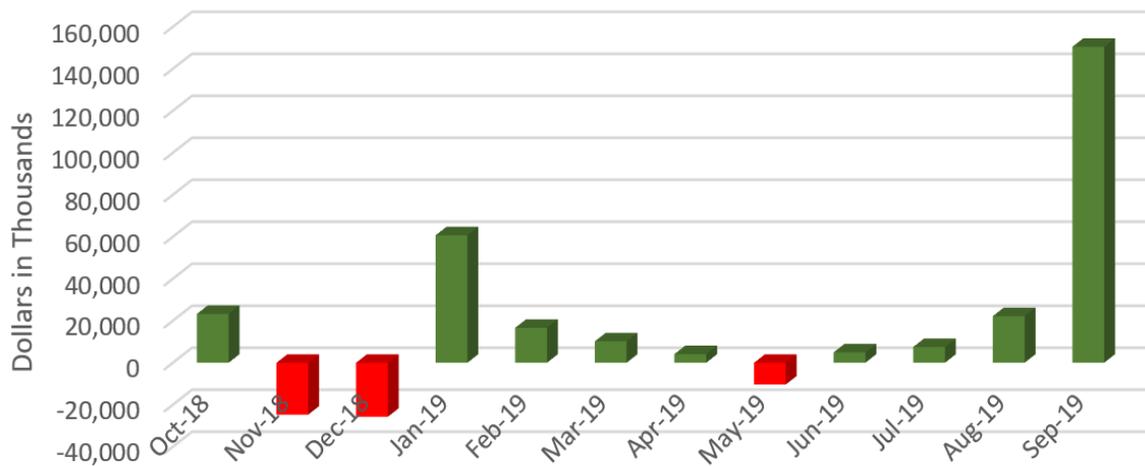
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Budget vs. Actual

Budget vs. Actual by Month October 2019 - August 2020



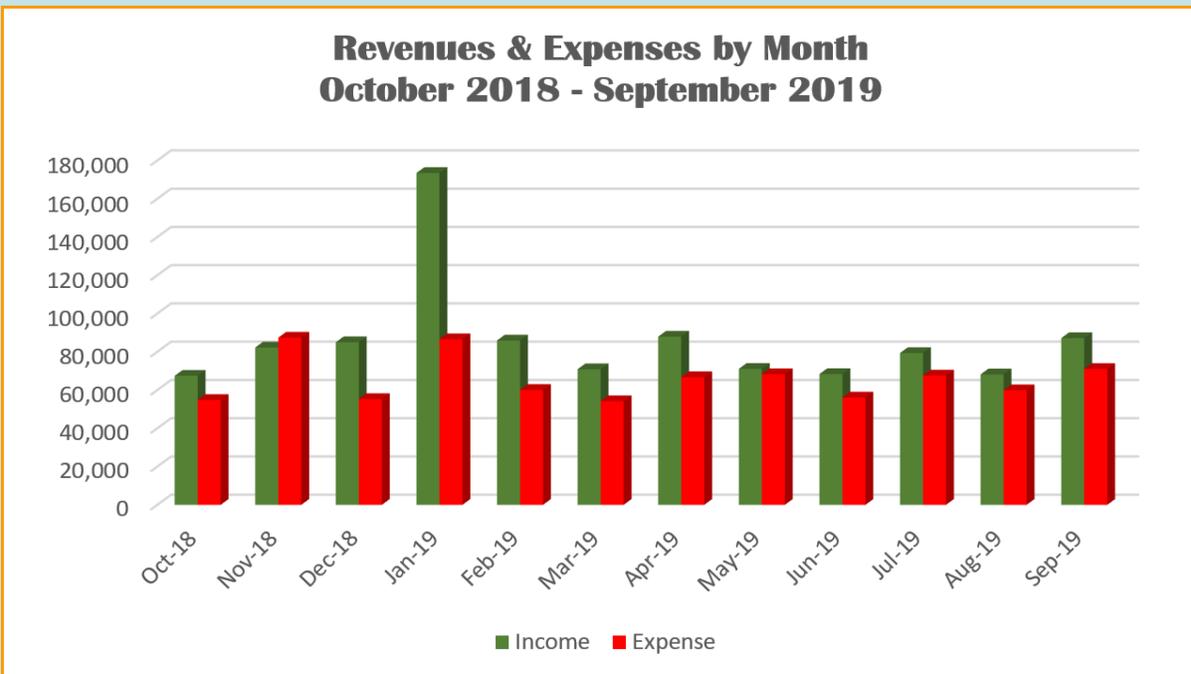
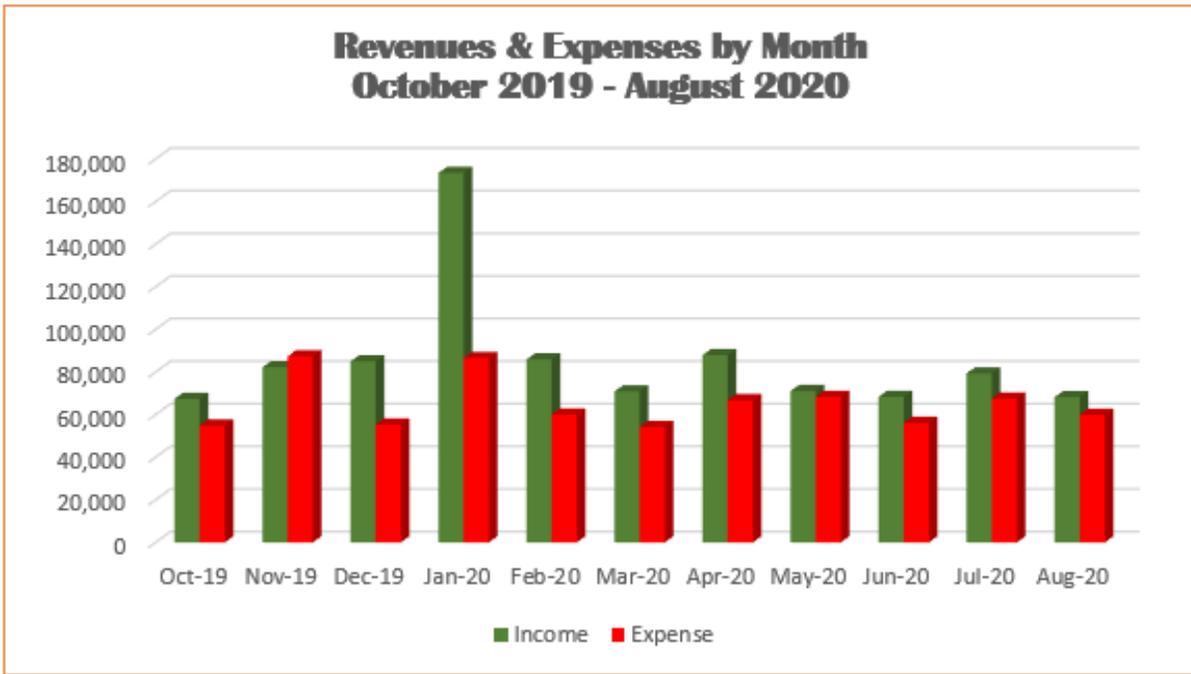
Budget vs. Actual by Month October 2018 - September 2019





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Revenues & Expenditures



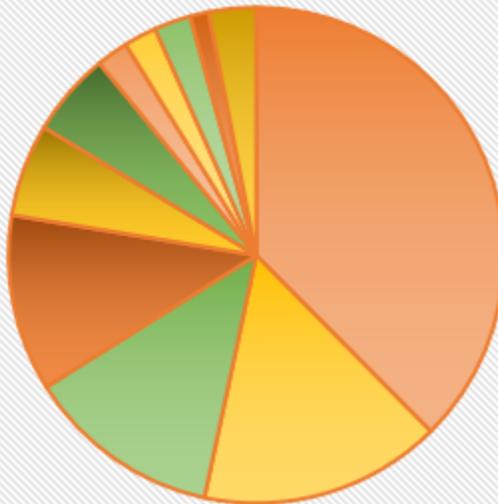


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Where the Money Comes From by Source

Where the Money Comes From by Source

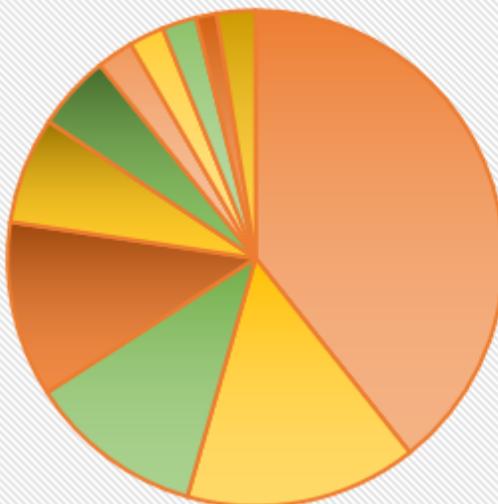
October 1, 2020 - September 30, 2021



- Grant Funds (37.57%)
- Utility Billing (15.79%)
- County Fire Contract (12.73%)
- Ad Valorem Taxes (11.51%)
- Fuel Taxes (6.03%)
- Utility Taxes (5.46%)
- Wild Spaces/Public Places (2.08%)
- State Half Cent Sales Tax (2.14%)
- Franchise Fees (2.39%)
- State Revenue Sharing (1.22%)
- Other Revenues (3.08%)

Where the Money Comes From by Source

October 1, 2018 - September 30, 2019

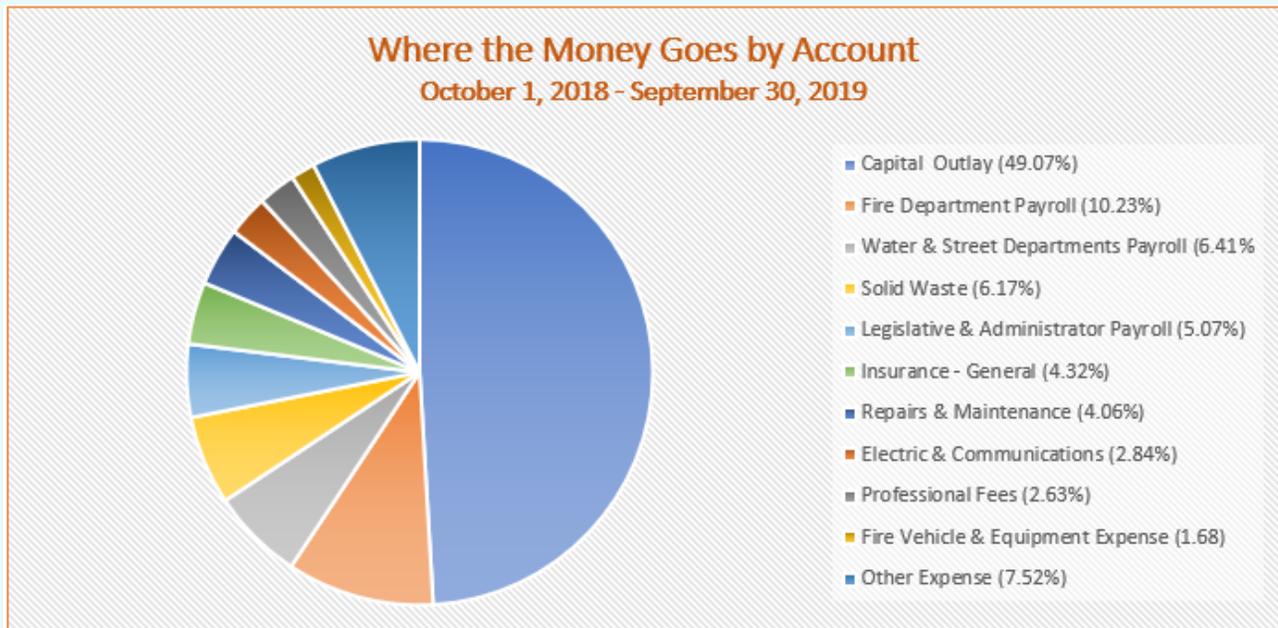
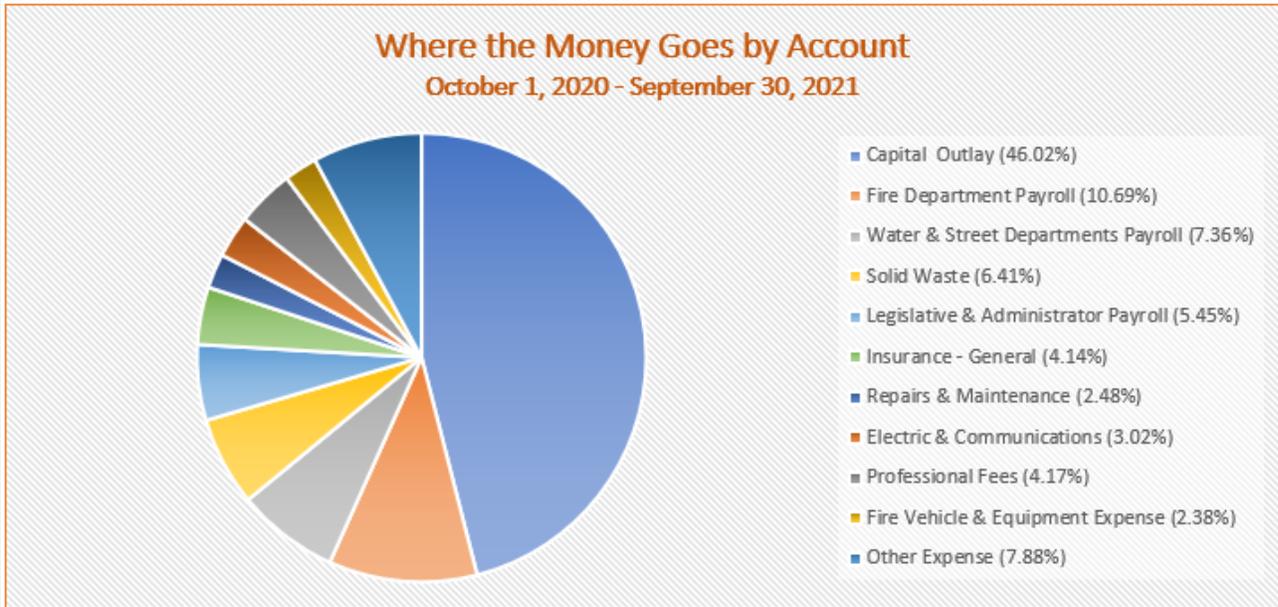


- Grant Funds (39.32%)
- Utility Billing (15.12%)
- County Fire Contract (11.46%)
- Ad Valorem Taxes (11.45%)
- Fuel Taxes (6.95%)
- Utility Taxes (4.91%)
- Wild Spaces/Public Places (2.39%)
- State Half Cent Sales Tax (2.29%)
- Franchise Fees (2.25%)
- State Revenue Sharing (1.35%)
- Other Revenues (2.51%)



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Where the Money Goes by Account





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Glossary

Account. An accounting concept used to capture the economic essence of an exchange or exchange-like transaction. Accounts are used to classify and group similar transactions. Account types include: revenue, expense/expenditure, asset, liability and equity.

Ad Valorem Tax. Commonly referred to as property taxes, are levied on both real and personal property based upon the property's assessed valuation and the millage rate.

Adopted Budget. The final budget that is formally approved by the Town Commission.

Amended Budget. The adopted budget as formally adjusted by the Town Commission.

Assessed Property Value. The value set upon real estate or other property by the Alachua County Property Appraiser and the State as a basis for levying ad valorem taxes.

Balanced Budget. A budget in which planned funds or revenues available are equal to fund planned expenditures.

Budget. An operational guide of planned financial activity for a specified period of time (fiscal year or project length) estimating all anticipated revenues and expected expenditures/expenses for the budget period. A policy document, which communicates programmatic goals and objectives and the anticipated means for achieving them.

Budget Calendar. The schedule of target dates that a government follows in the preparation of preliminary budgets and the adoption of the final budget.

Budget Message. An executive-level overview of the budget delivered by the Town Administrator to the Mayor and Town Commission. It discusses the major Town issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how budgetary plans will meet the Town's objectives. The budget message is normally the first comprehensive public statement of the Town's plans for the upcoming fiscal year.

Capital Assets. Assets of significant value that meet or exceed the capitalization threshold and have a useful life extending beyond a single accounting period. Capital assets are also called "fixed assets", and may include land, improvements to land, buildings, building improvements, machinery and equipment, vehicles, infrastructure, and other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.

Enterprise Fund. A government-owned fund that sells goods and services to the general public. Enterprise funds are common at the local level. They must abide by the same generally accepted accounting principles that private companies do. An example is the water fund.

Expenditure. The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset, a service, or settling a loss.

Expense. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges. Decreases the net assets of the fund.

Fiscal Year. Any period of twelve consecutive months designated as the budget year. The Town's budget year begins October 1st and ends September 30th.

Fixed Asset. A durable item, with a long-term nature of use, a normal expected life of one year or more, and a value of \$5,000 or more at the time of acquisition.

Franchise Fee. Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries. An example is electricity.

Fund. An accounting and reporting entity with a self-balancing set of accounts. Funds are created to establish accountability for revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or range of activities.

Fund Balance. The difference between assets and liabilities reported in a governmental or trust fund. The fund balance may be restricted for various purposes, or the fund balance may be unrestricted.

GAAP. Generally Accepted Accounting Principles. The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

General Fund. A governmental fund established to account for resources and uses of general operating functions of Town departments. Resources are, in the majority, provided by taxes.

Infrastructure. Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems, and other items that have value only to the Town.



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Glossary

Interest Income. Revenue associated with the Town cash management activities of investing fund balances.

Interlocal Agreement (ILA). A contractual agreement between two or more governmental entities.

Market Value. The appraised value assigned to property by the Alachua County Property Appraiser. Typically, this value represents "Fair Market Value" less estimated selling expenses.

Mill. A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

Millage. The total tax obligation per \$1,000 of assessed valuation of property.

Municipal Code. A collection of laws, rules, and regulations that apply to the Town and its citizens.

Operating Budget. A budget for general revenues and expenditures such as salaries, utilities, and supplies.

Operating Expenses. The cost for personnel, materials, and equipment required for a department to function.

Operating Revenues. Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance. A formal legislative enactment by the Town that carries the full force and effect of the law within corporate boundaries of the Town unless in conflict with any higher form of law, such as State or Federal.

Property Tax. A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Reserves. A portion of the fund balance or retained earnings legally segregated for specific purposes.

Resolution. A legislative act by the Town with less legal formality than an ordinance.

Revenue. Inflows of resources to finance the operations of government. Increases the net assets of the fund.

Rolled-Back Rate. The operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions, and property added.

Sales Tax. Tax imposed on the taxable sales of all final goods.

Taxes. Charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or user fees.

Taxable Value. The assessed value less homestead and other exemptions, if applicable.

Truth in Millage (TRIM). Serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate. The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Unrestricted Fund Balance. This refers to the cumulative value of the excess of revenues over expenses/expenditures remaining from prior years, which are available for appropriation and expenditure in the current year.

