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Director
Nassau County BOCC

Budgeting Basics

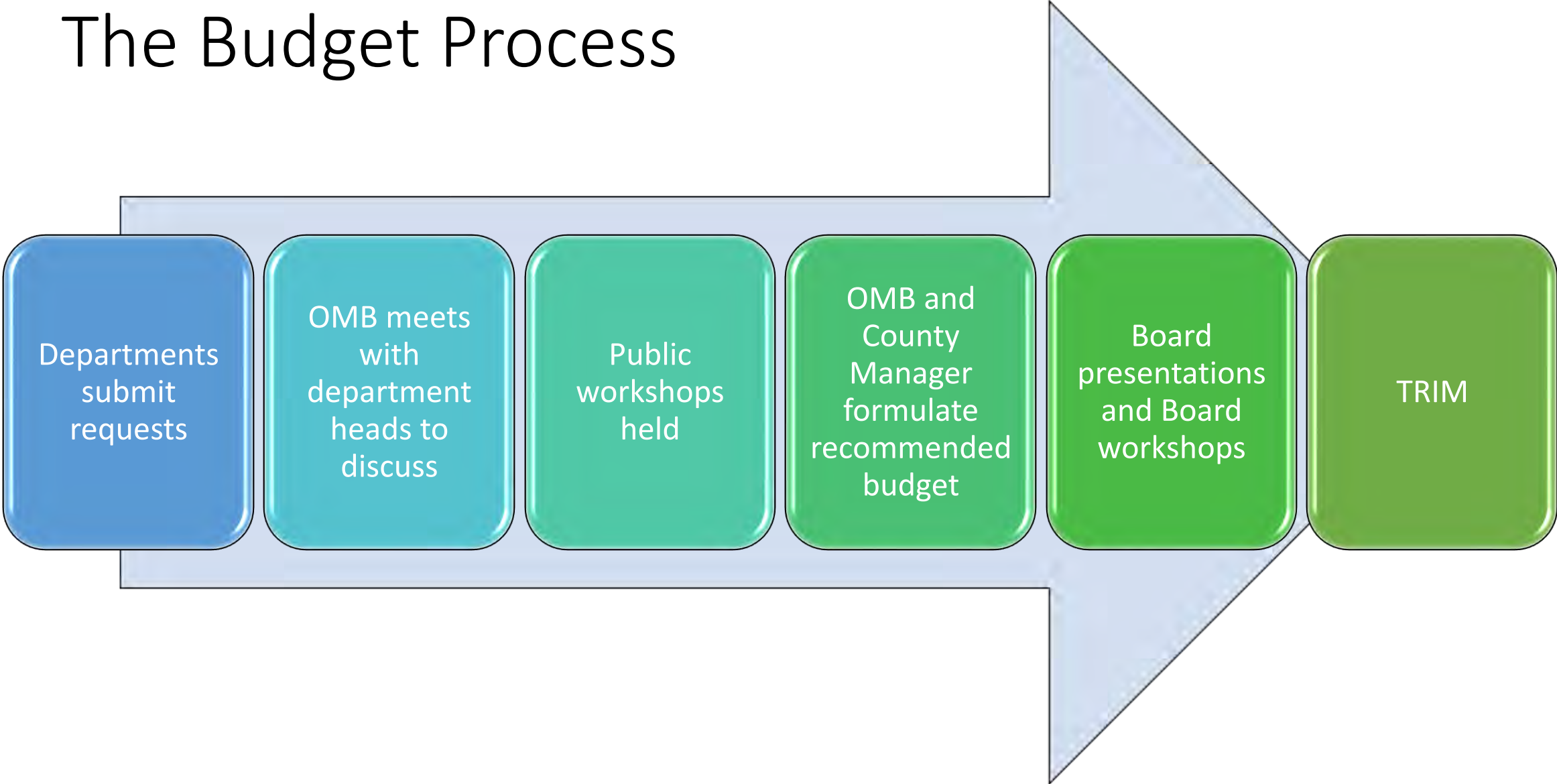
What is the Budget

- Provides legal authority to expend funds
 - FS 129 – County Annual Budget
- Allocates scarce resources to programs and services
 - Both recurring and non-recurring in nature
- Communicates goals and priorities

The Budget Process

- Statutory Requirements:
 - FS 200 – Truth-in-Millage (TRIM)
 - Timeline begins July 1
 - Requirements for presentation of the budget, public notices and advertising, public hearings, calculation of millage rates, and final adoption of budget
 - Non-compliance could mean:
 - Re-advertise and re-hold public hearings
 - Withholding and escrow of State shared revenues

The Budget Process



The Budget Process

A good budget process is characterized by several essential features

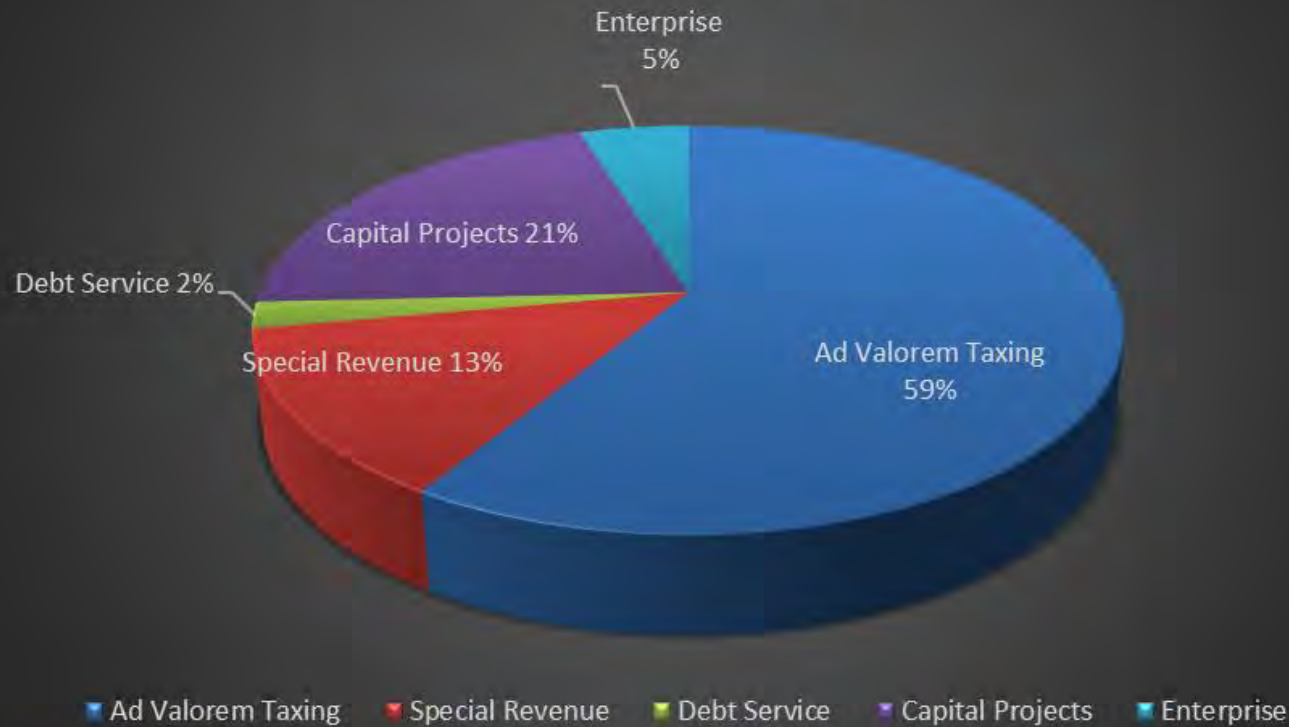
- Incorporates a long-term perspective
- Establishes linkages to broad organizational goals
- Focuses budget decisions on results and outcomes
- Provides incentives to government management and employees
- Involves and promotes effective communication with stakeholders

Fund Accounting

- Accounting system used by governments to track activities, not profitability
 - Maintains accountability
 - Segregated to carry on specific activities or attain targeted objectives
 - Not a separate legal entity
 - Self-balancing: Revenues = Expenses



Nassau County FY18/19 Budget by Fund Type \$227,331,063



- Ad Valorem Taxing Funds
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Enterprise Funds

BOCC Fund Types

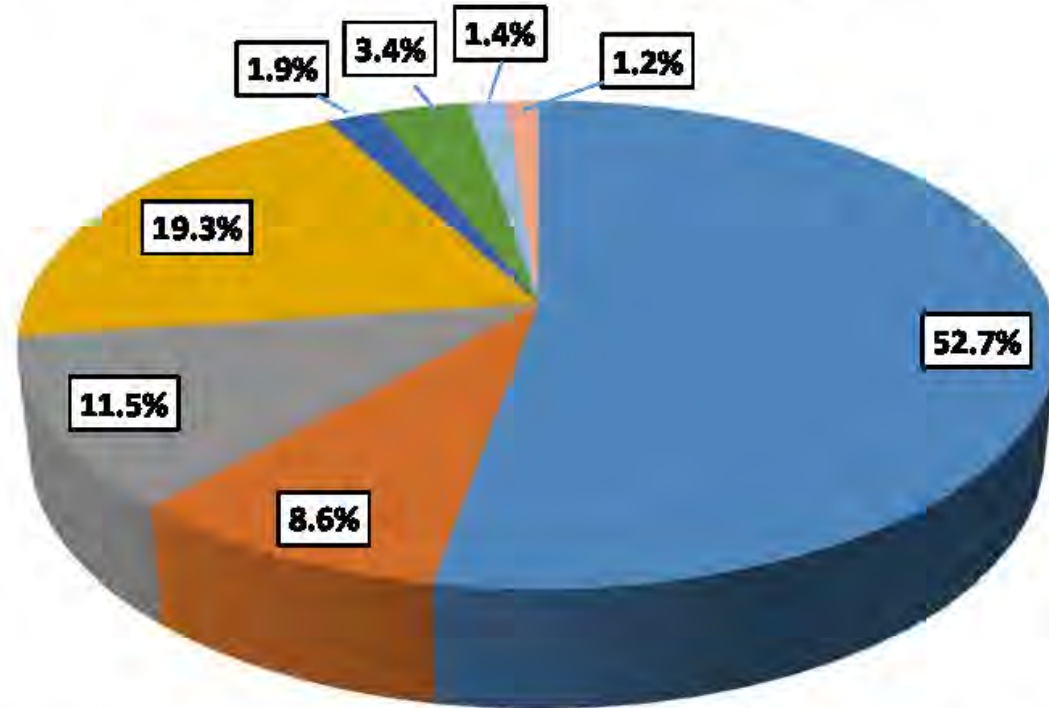
Revenue Estimates



Revenues

- Ad Valorem (Property Tax)
 - Preliminary estimate from property appraiser – May 29
 - Certified taxable value – July 1
 - Total revenue determined by millage rate set by Board
- State shared revenues
 - Estimates from Florida Department of Revenue
- Budgeted at 95% of estimate per policy
- Statutory restrictions – ex: gas tax
- Internal restrictions – ex: surtax

Sources of Revenues - Governmental Activities
(for the fiscal year ended 09/30/2018)



- Property Taxes
- Program Grants & Contributions
- Program Charges for Services
- Sales Taxes
- State Revenue Sharing
- Other Taxes
- Miscellaneous
- Investment Earnings

Expenditures



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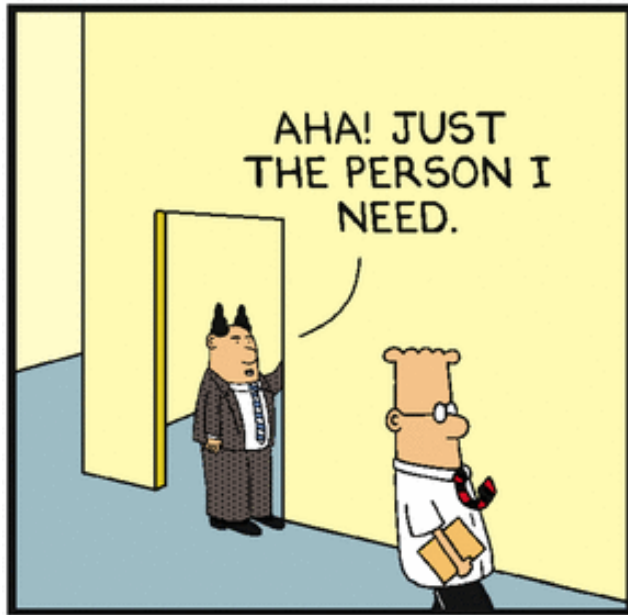
Expenditures

- Annual budget is expenditure-based:
 - Management recommendation and Board approval of the budget represent PRIORITY expenditures to maintain or improve levels of service.
 - Expenditures must be consistent with statutory and internal restrictions
- Requests should be reviewed and recommended using a process that is
 - Transparent
 - Equitable
 - Effectively communicated
- Today's focus is on requests for NEW or INCREMENTAL initiatives

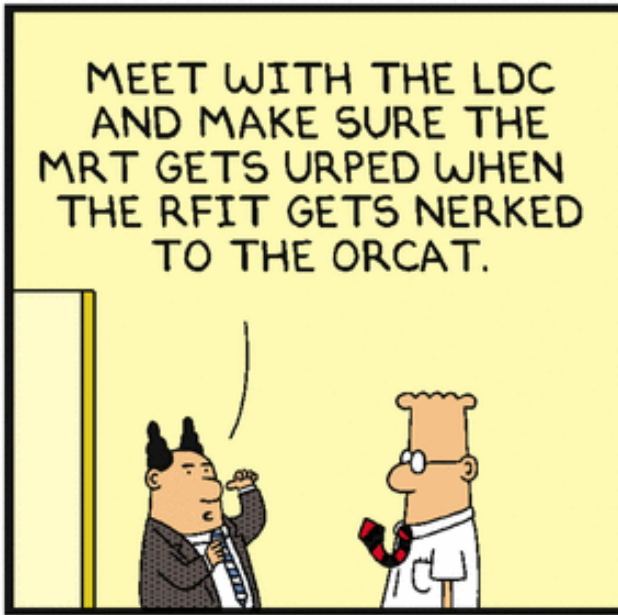
Capital Improvement Plan

- Five Year plan for large projects
 - Greater than \$50K
 - At least five-year asset life
 - Mostly infrastructure projects
- Adopted as part of the annual budget
 - Mid-year update
- Funding sources typically identified for Y1 projects

Department	CAPITAL IMPROVEMENT SUMMARY											TOTAL ALL PROJECT YEARS	
	total estimated actual cost to date	FY 19/20		FY 20/21		FY 21/22		FY 22/23		FY 23/24			TOTAL REQUESTS 19/20-23/24 CAPITAL \$
		Capital \$	Financial Operating Impact	Capital \$	Financial Operating Impact	Capital \$	Financial Operating Impact	Capital \$	Financial Operating Impact	Capital \$	Financial Operating Impact		
Animal Services	\$ 10,500	\$ 607,100										\$ 607,100	\$ 617,600
Technical Services		\$ -						\$ 101,640		\$ 165,000		\$ 266,640	\$ 266,640
Library		\$ -										\$ -	\$ -
Engineering Services	\$ 2,862,328	\$ 30,830,830		\$ 18,020,861		\$ 18,058,150		\$ 8,062,500		\$ 310,000		\$ 75,282,341	\$ 78,144,669
Road Department	\$ 361,326	\$ 297,674		\$ 606,188	\$ 2,100	\$ 466,725	\$ 2,625	\$ 634,750		\$ 220,000		\$ 2,225,337	\$ 2,586,663
Solid Waste				\$ 329,800	\$ 13,800	\$ 200,000		\$ 1,600,000		\$ 711,000		\$ 2,840,800	\$ 2,840,800
Cooperative Extension	\$ 28,108	\$ 362,172	\$ 14,443									\$ 362,172	\$ 390,280
Facilities-Maintenance-OCB		\$ 237,200	\$ 1,500	\$ 334,500		\$ 186,000		\$ 311,500				\$ 1,069,200	\$ 1,069,200
Facilities-Parks & Recreation	\$ 167,289	\$ 3,691,964	\$ 21,600	\$ 295,700	\$ 14,400	\$ 321,700		\$ 202,700		\$ 477,500		\$ 4,989,564	\$ 5,156,853
Facilities-Judical	\$ 128,381	\$ 57,619										\$ 57,619	\$ 186,000
Facilities-SOA, DET, EOC, 911		\$ 1,607,624	\$ 6,000	\$ 599,370	\$ 1,000	\$ 163,260		\$ 153,161				\$ 2,523,415	\$ 2,523,415
Sheriff's Office	\$ 9,341,964	\$ 2,447,614		\$ 1,500,000	\$ 1,000		\$ 1,000		\$ 1,000		\$ 1,000	\$ 3,947,614	\$ 13,289,578
Fire Rescue	\$ 178,898	\$ 6,080,121	\$ 1,072,816	\$ 3,216,706	\$ 1,161,159	\$ 3,377,541	\$ 1,227,707	\$ 3,546,418	\$ 1,276,306		\$ 1,340,121	\$ 16,220,786	\$ 16,399,684
Public Safety Communications Syst		\$ 157,000										\$ 157,000	\$ 157,000
Supervisor of Elections		\$ -		\$ 175,000								\$ 175,000	\$ 175,000
PLAN PROJECTS - TAXING FUNDS	\$ 13,078,794	\$ 46,376,918	\$ 1,116,359	\$ 25,078,125	\$ 1,193,459	\$ 22,773,376	\$ 1,231,332	\$ 14,612,669	\$ 1,277,306	\$ 1,883,500	\$ 1,341,121	\$ 110,724,588	\$ 123,803,382
Nassau Amelia Utilities	\$ 508,577	\$ 8,161,036		\$ -		\$ 1,690,000		\$ 3,266,000		\$ 1,772,000		\$ 14,889,036	\$ 15,397,613
TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS - ALL FUNDS	\$ 13,587,371	\$ 54,537,954	\$ 1,116,359	\$ 25,078,125	\$ 1,193,459	\$ 24,463,376	\$ 1,231,333	\$ 17,878,669	\$ 1,277,306	\$ 3,655,500	\$ 1,341,121	\$ 125,613,624	\$ 139,200,995



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Questions?
