Santa Rosa County

June 6, 2016

Purpose

- Provide County Administrator's FY2017 Budget Approach
- Provide Revenue Projections and Expenditure Requests
- Provide overall outlook for the FY2017 Budget
- To receive Commission's input on Approach, Priorities or Other Guidance

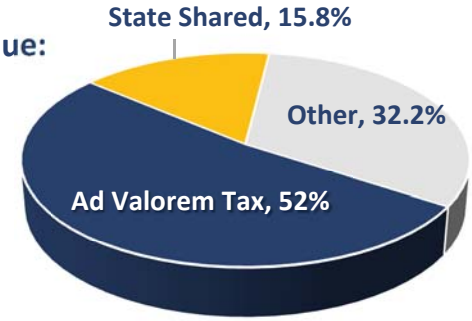
County Administrator's Approach

- To provide the Board a budget package that includes goals & objectives, a summary of each budget request, line by line backup documentation, and a third appendix with pertinent documentation.
- To identify and express full cost of operations. (i.e. occupancy expense)
- Challenge our Department Heads to a goal of 3% reduction over 3 years in selected occupancy & operating expenses indexed to 2015. (i.e. utility cost reduction, technology utilization, contract service opportunities, and lease vs. purchase)
- Capital funding to be presented from fund balance.
- Assumption that as a general rule current levels of service are adequate or they are at a level that current ad valorem taxation will support.
- Merit increases are included.
- Closer examination of joint state/county budgets for potential cost shifts.
- Balance the budget at the current millage rate.

Revenues

Three main sources of revenue:

1. Ad Valorem Taxes
2. State Shared Revenue
3. Other Revenues
   - Permits
   - Fees
   - Charges for Services
   - Rent and Royalties

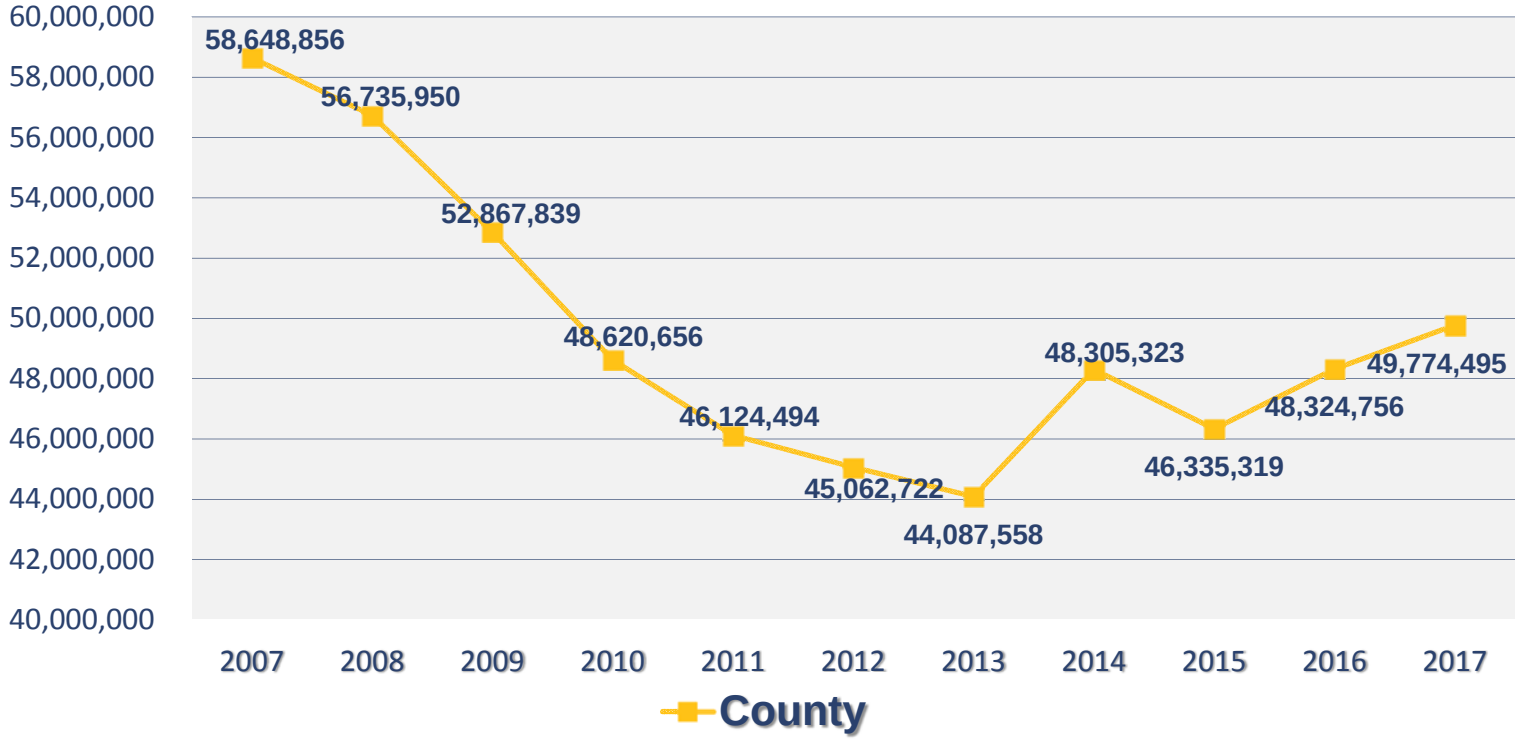


Ad Valorem Revenue

Millage: 6.0953 mills (unchanged since 2007)

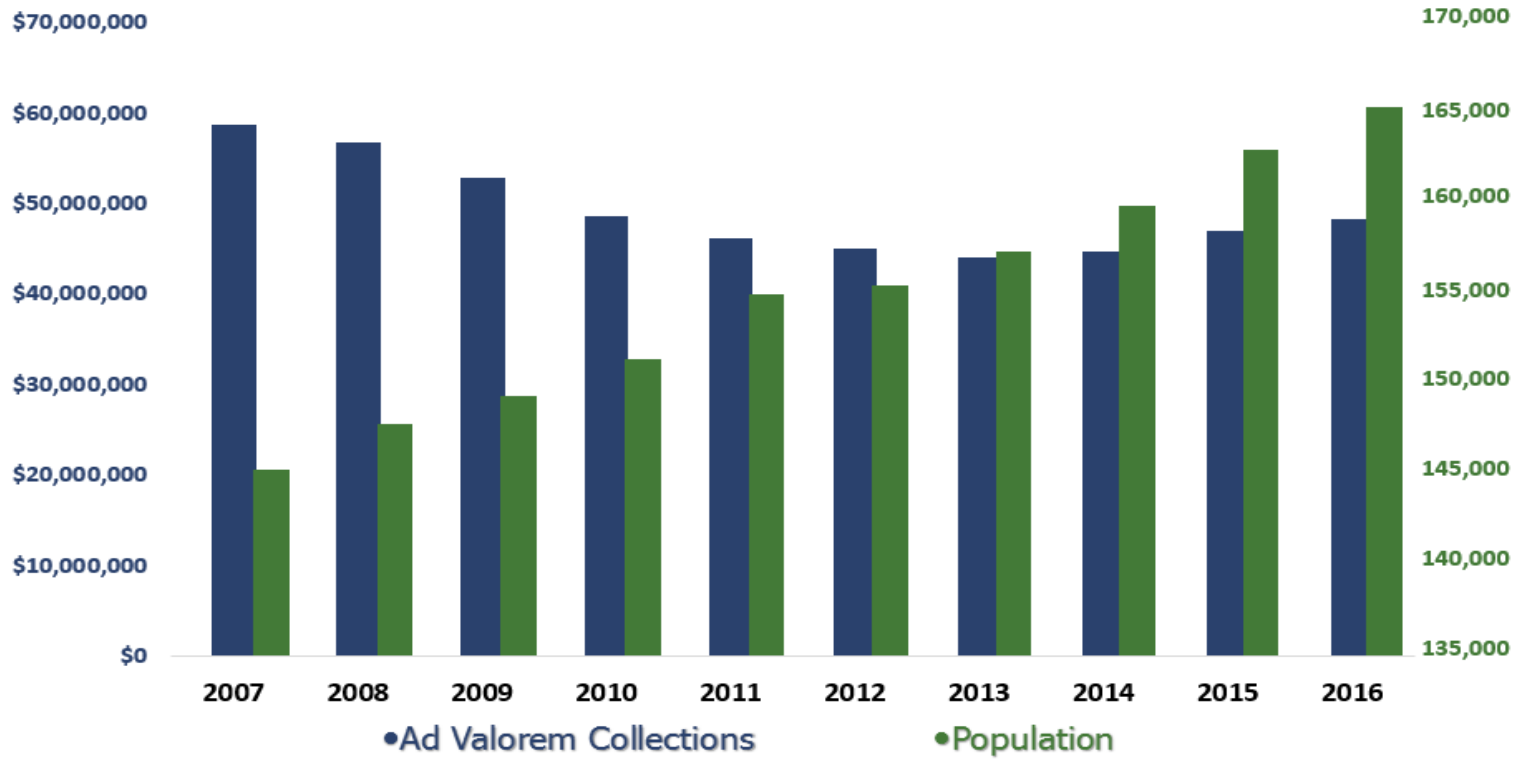
	2015 Actual	2016 Budgeted	2017 Projected
Revenue	$46.3M	$48.3M	$49.8M
Change in Revenue	4.9%	2.98%	3.00%
Taxable Value	$7.7B	$7.92B	$8.16B
Change in Value	5.04%	2.83%	3.00%

Ad Valorem Tax Revenue: 2007 through 2017



Ad Valorem Collections and Population Growth

Source: Population Data – Bureau Economic and Business Research, University of Florida



State Shared Revenue

State Revenue Sharing

- FY2015 $3.3M projected; $3.6M actual
- FY2016 $3.6M projected
- FY2017 $3.7M (state projection expected 6/10/16)

Sales Tax

- FY2015 $6.4M projected; $6.7M actual
- FY2016 $6.7M projected
- FY2017 $6.8M (state projection expected 6/10/16)

Other Revenues

All sources of Revenue other than Ad Valorem, State Shared Revenues and Interfund Transfers:

- FY2015: $14,524,204
- FY2016: $15,368,360 projected
- FY2017: $16,637,422 projected

FY 2017 General Fund Revenue

	Projected $ Change	% Change
Ad Valorem	$1.4M	3.0%
State Shared	$0.2M	1.8%
Other Revenues	$1.3M	12.6%
Total	**$2.9M**	

Expenditure Requests

OFFICE	FY 2015	FY 2016	FY 2017	$ Change	% Change FY 2017
Including Capital					
Clerk	$1,478,516	$1,548,926	$1,785,139	$236,213	15.25%
Property Appraiser	$3,074,719	$3,033,396	$3,240,764	$207,368	6.84%
Tax Collector	$2,417,436	$2,653,680	$2,453,680	($200,000)	(7.54%)
Supervisor of Elections	$965,707	$1,310,775	$1,669,372	$334,611	25.53%
Sheriff	$33,050,811	$37,198,532	$39,290,175	$2,091,643	5.62%
BOCC	$27,826,088	$27,450,377	$29,802,336	$2351,959	8.6%
Excluding Capital					
Clerk	$1,478,516	$1,548,926	$1,785,139	$236,213	15.25%
Property Appraiser	$3,074,719	$3,033,396	$3,240,764	$207,368	6.84%
Tax Collector	$2,417,436	$2,653,680	$2,453,680	($200,000)	(7.54%)
Supervisor of Elections	$965,707	$1,310,775	$1,347,888	$37,113	2.8%
Sheriff	$33,050,811	$37,198,532	$37,954,837	$756,305	2.0%
BOCC	$27,826,088	$27,450,377	$28,684,035	$ 1,233,658	4.5%

Budget Outlook

Revenues	$74,300,884
Expenditures	$78,241,466
Delta	($3,940,570)
Minus Capital	$2,775,123
	($1,165,447)

Budget Calendar for 2016

February 1st	Budget packets to departments.
March 1st to April 14th	Budget staff provides technical assistance in preparing budget submittals.
April 15th	All budgets, BCC departments, cities, state, & non-profit agencies, due to OMB
April 18th to 29th	BCC departmental budget reviews with county administrator, budget director, & budget chair.
May 2nd	Constitutional officers' budget requests due to OMB.
May 9th to 13th	Meetings with constitutional officers to review requested budgets.
June 1st 1:30pm	Property Appraiser provides estimate of total assessed value of non-exempt property.
June 6th	***Pre-Budget Workshop-*** Budget Director and County Administrator present the budget approach, projected revenues, and expenditure request.
July 1st	County receives certified property tax roll from Property Appraiser.
July 15th	County Administrator submits tentative FY 2016-2017 budget to the BCC.
July 19th 9am	***Budget Workshop-*** Presentation by all constitutional officers.
July 19th 1:30pm	***Budget Workshop-*** Presentation by BCC departments.
August 2nd	Notify property appraiser of (1) maximum millage rate, (2) rollback rate, and (3) date, time, place of first public hearing.
August 22nd	TRIM notices must be mailed to each taxpayer listed on the current year assessment roll.
August 23rd 6:00pm	***Public Hearing-*** Municipal Service Benefit Unit (MSBU's)
September 6th 6:00pm	***Public Hearing-*** Board holds first public hearing on the budget, adopts tentative budget, millage rates and final special assessment rates.
September 20th 6:00pm	***Public Hearing-*** Board holds second public hearing and adopts final millage rates and budget.
September 21st	Resolution adopting millage and budget submitted to the Tax Collector, Property Appraiser and Department of Revenue.