

FGFOA Annual Conference

Approaching the Budget

Kimberli Radtke

Shannon LaFon

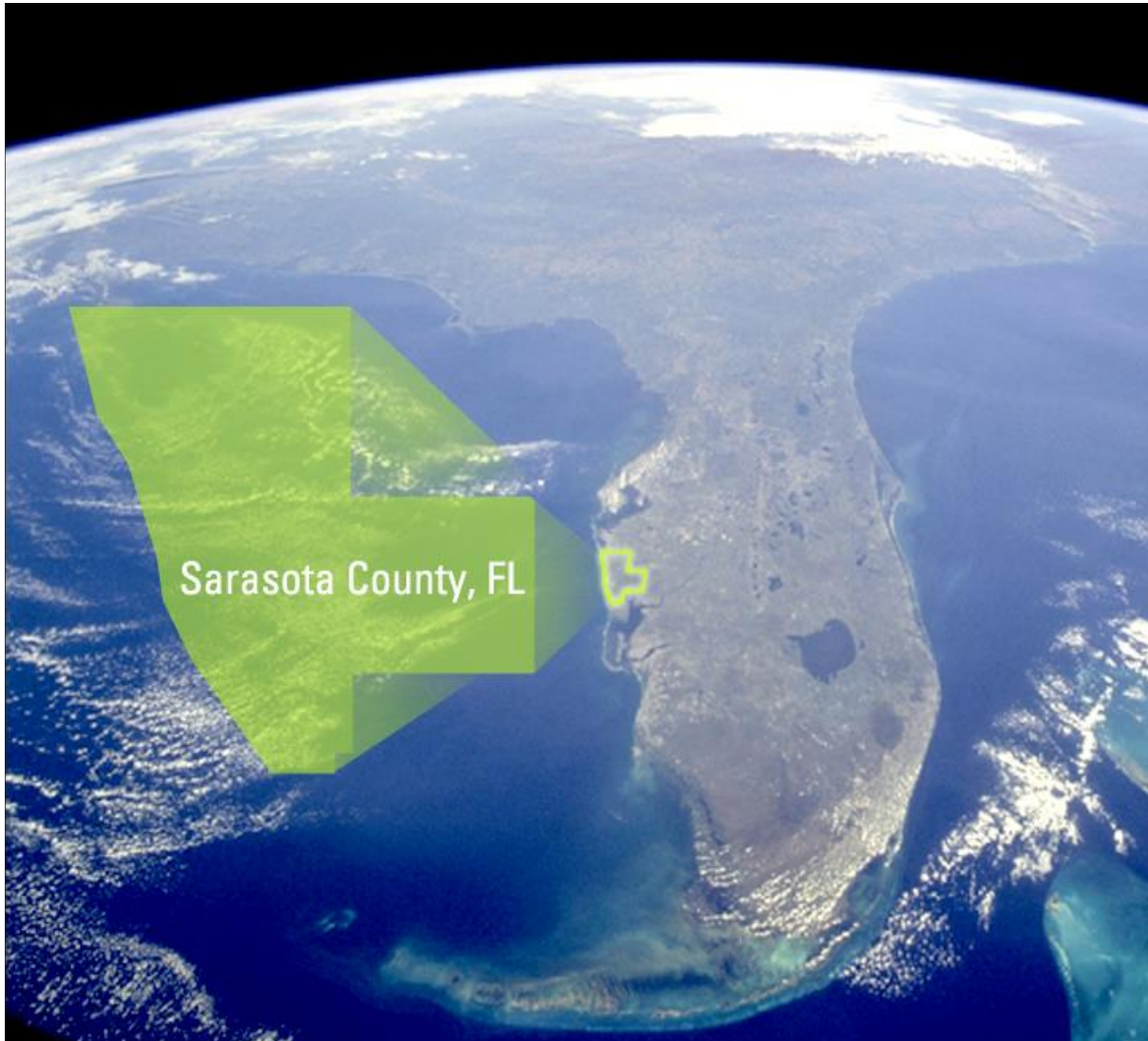
*Sarasota County Government
Office of Financial Management*

Agenda

1. Budget Overview
2. Communication
3. Financial Modeling
4. Internal Review Process
5. CIP Prioritization Process
6. Performance

#1 Budget Overview

Quick Background of Sarasota County



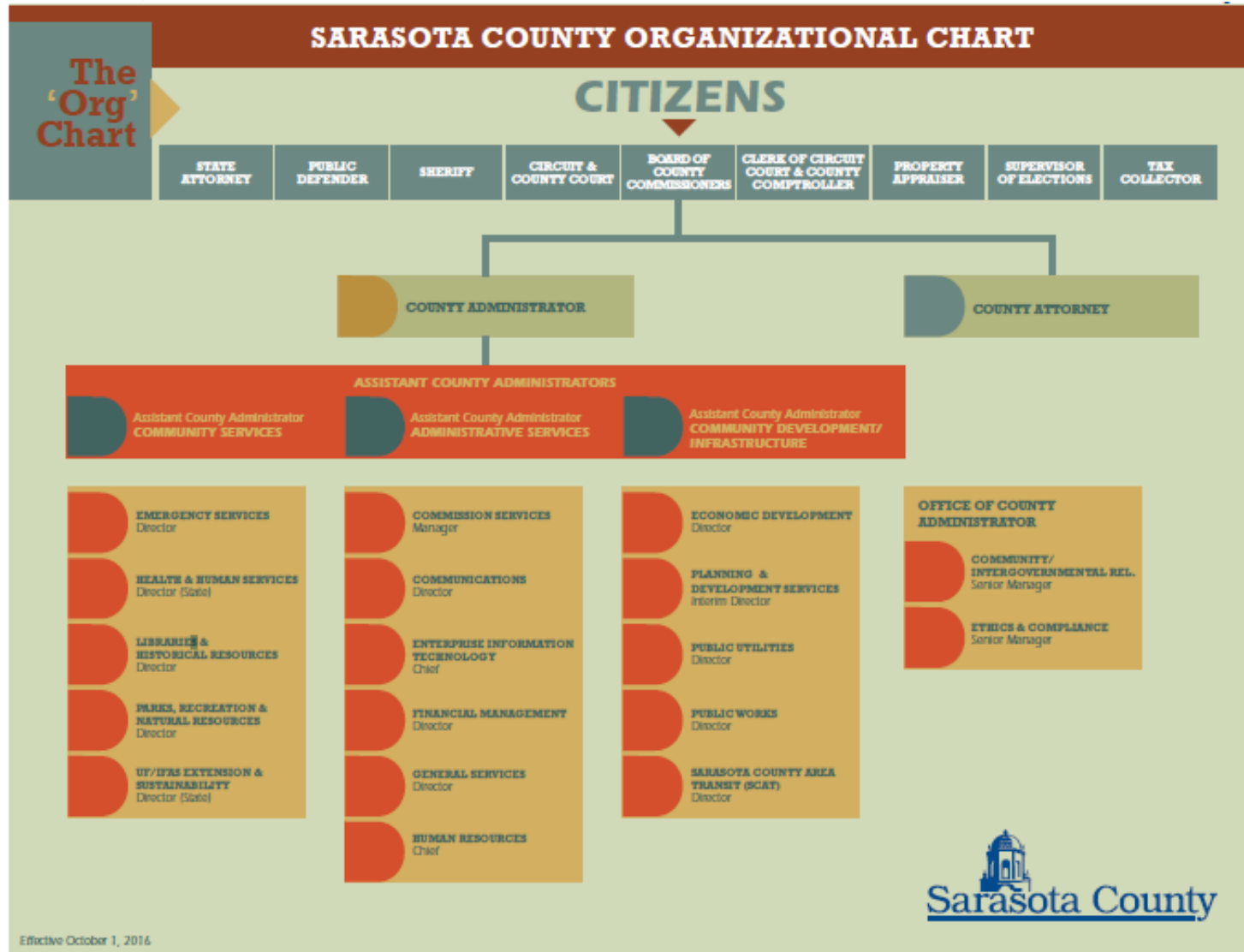
Location: Southwest FL
(South of Tampa, North of Ft. Myers)

Population: 399,538

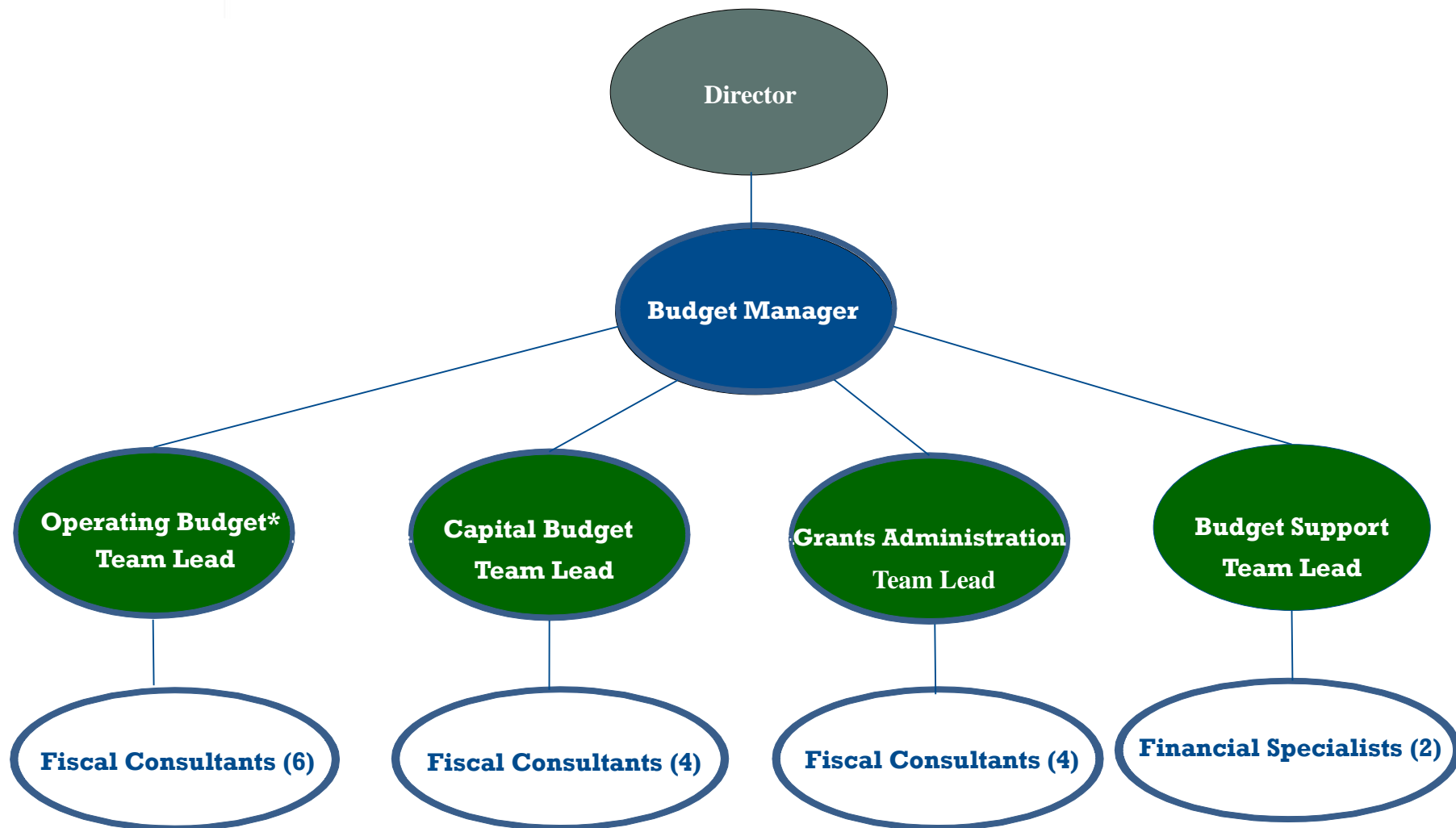
Municipalities:

- City of Sarasota
- City of North Port
- City of Venice
- Town of Longboat Key

Organization Chart



Budget Organization Chart

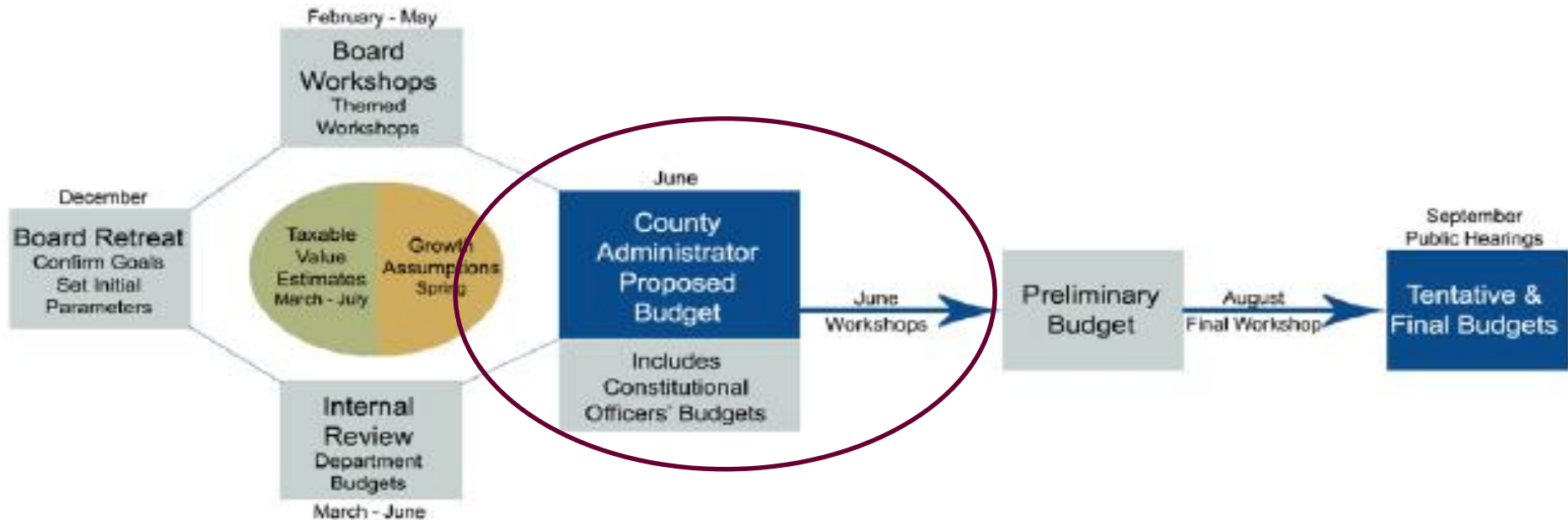


* Includes Systems Administration, Business Professional (1)

Budget Timeline

- 
- Budget workshops with BCC – February through May
 - Preliminary Property Values - June 1st
 - Summer Budget Workshops - June
 - Final Property Values - July 1st
 - “Not to Exceed” Millage Rate Discussion - July
 - Final Budget Workshop - August
 - Budget Adoption (Public Hearings) - September

Preparing the Budget

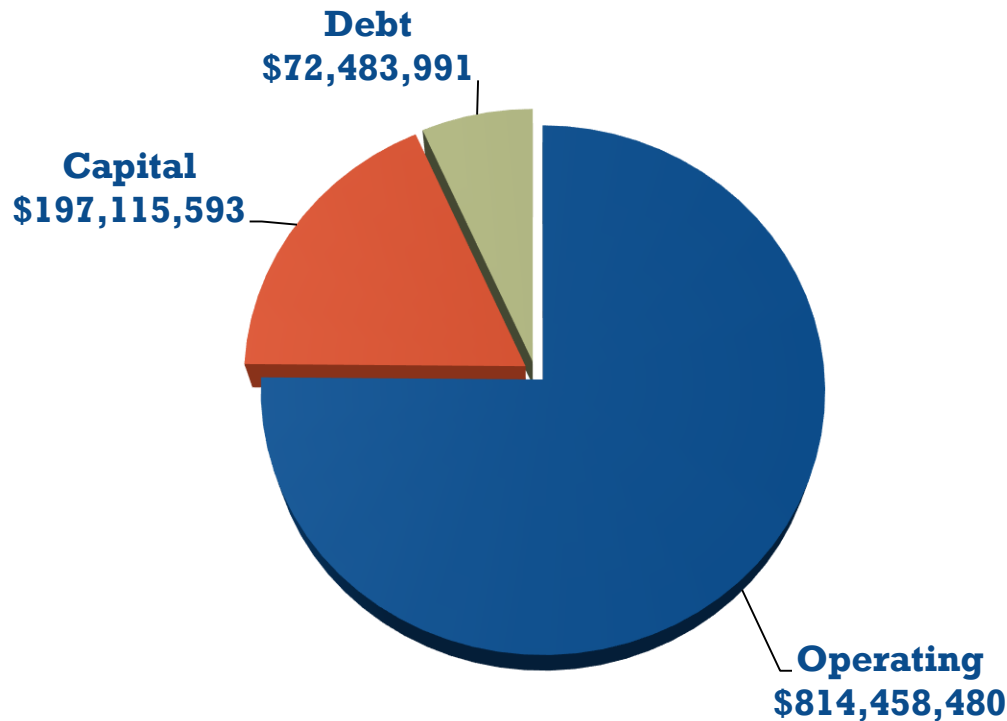


Processes:

- Themed workshops
- All major funds reviewed with Board
- Pre-June discussion on revenues, fund reserve policies, debt and capital
- Two-year operating review by departments
- Internal review
- County Administrator budget reviewed in June workshops (supported by department presentations)

FY17 Adopted Budget Breakdown

FY17 Adopted = \$1,084,058,064



FY17 Budget Includes:

- 3,571 FTEs (employees)
- 160 funds
- Over 50,000 line items
- Over 200 active capital improvement projects

#2 Communication

Communicated to.....

- Board of County Commissioners
- Citizens
 - Advisory Boards
 - Civics
 - Special Interest Groups
- Media

Citizen's Guide to the Adopted Budget

10 Adopted Budgetary Cost Summary

Constitutional Officers and Other Boards/Agencies	FY2017 Adopted Budget	% of Total Budget	FTEs
Sheriff's Office	\$111,402,953	10.28%	973
Tourist Development	\$20,388,232	1.88%	-
Clerk of Circuit Court	\$8,964,637	0.83%	68
Tax Collector*	\$8,478,041	0.78%	100
Property Appraiser	\$6,694,392	0.62%	66
Court Administration	\$4,910,419	0.45%	43
Supervisor of Elections	\$4,828,233	0.45%	27
Medical Examiner	\$3,109,366	0.29%	-
Board of County Commissioners	\$793,268	0.07%	5
State Attorney	\$778,551	0.07%	-
Public Defender	\$738,622	0.07%	-
Guardian Ad Litem	\$196,520	0.02%	2
Charter Review Board	\$3,300	0.00%	-
Sub-Total	\$171,286,534	15.80%	1,284

Departments (BCC controlled)

Public Utilities	\$181,004,078	16.70%	320
Emergency Services	\$95,055,830	8.77%	609
Human Resources	\$67,182,580	6.20%	45
Office of Financial Management	\$57,289,614	5.28%	66
General Services	\$42,823,658	3.95%	111
Planning & Development Services	\$32,272,522	2.98%	165
Public Works	\$31,532,236	2.91%	159
Parks, Recreation and Natural Resources	\$31,116,212	2.87%	203
Sarasota County Area Transit (SCAT)	\$27,703,974	2.56%	246
Health & Human Services	\$24,822,485	2.29%	38
Enterprise Information Technology	\$21,350,704	1.97%	78
Libraries & Historical Resources	\$13,393,541	1.24%	159
Economic Development	\$6,182,787	0.57%	4
Communications	\$4,165,707	0.38%	40
County Attorney	\$3,758,824	0.35%	22
UF / IFAS Extension	\$1,638,702	0.15%	12
Office of County Administrator	\$1,533,483	0.14%	7
Commission Services	\$352,347	0.03%	5
Sub-Total	\$643,179,284	59.33%	2,288

Total Operating Budget	\$814,465,818	75.13%
Total Capital Projects	\$197,108,255	18.18%
Total Debt Services	\$72,483,991	6.69%
Total County Budget	\$1,084,058,064	100.00%

* The Tax Collector's budget is fee based
 **FTEs indicate the maximum number of full-time equivalent authorized employees.
 ***Totals include transfers and reserves.

Citizen's Guide to the Adopted FY17 Budget

Top 10 Things To Know

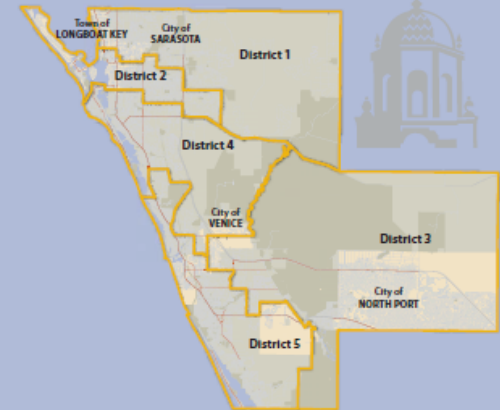
- 1 Sarasota County Governance
- 2 Our Goals
- 3 Total Budget FY13 - FY17
- 4 Where Do Your Property Taxes Go?
- 5 Millage Rate
- 6 Major Revenues
- 7 Adopted Total Budget
- 8 Capital Improvement Program Projects by Department
- 9 Constitutional Officers' Total Budgets
- 10 Adopted Budgetary Cost Summary

1 Sarasota County Governance

2016 Board of County Commissioners

Alan Maio, Chairman
 District 4
 Paul Caragiulo, Vice Chairman
 District 2
 Carolyn J. Mason
 District 1
 Christine Robinson
 District 3
 Charles D. Hines
 District 5

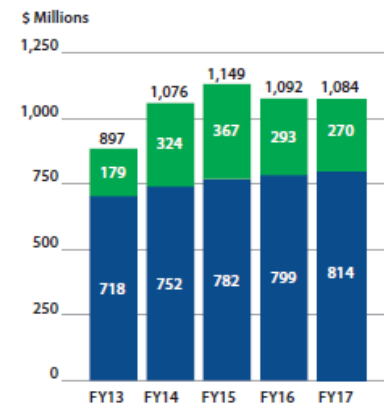
County Administrator
 Thomas A. Harmer



2 Our Goals

- ~ Encourage Economic Growth
- ~ Ensure Fiscal Sustainability
- ~ Provide Excellent Service
- ~ Plan for Positive Development and Redevelopment
- ~ Promote Quality of Life
- ~ Be Environmental Stewards
- ~ Maintain and Enhance Existing Infrastructure
- ~ Cultivate an Innovative Organization

3 Total Budgets FY13 - FY17



■ Operating ■ Capital Improvement Program*
 *Capital Improvement Program Includes Capital and Debt Service

Citizen's Guide to the Adopted Budget (continued)

4 Where Do Your Property Taxes Go?

How your property taxes were allocated based on millage rates



FY17 Rectangular Snp
Sarasota County
(Unincorporated)

Sarasota County School Board

\$0.324 School (State)
\$0.252 School (Local)

\$0.58 School Total

58¢

Sarasota County

\$0.247 Sarasota County
Revenue operating revenue for the Sheriff's Office, Clerk of the Circuit Court, and the County Board of Commissioners, Superior of Elections, Tax Collector, SCAT, Health and Human Services, Parks, Recreation and other services.
\$0.051 Sarasota County Debt
\$0.004 Mosquito Control
\$0.052 Sarasota County EMS
\$0.31 County Total

31¢

Districts

\$0.026 Southwest Florida Water Management
\$0.003 West Coast Inland Navigation
\$0.082 Sarasota Memorial Hospital

\$0.11 District Total

11¢

For illustrative purposes only. Does not include Non-Ad Valorem Assessments. Totals include rounding.

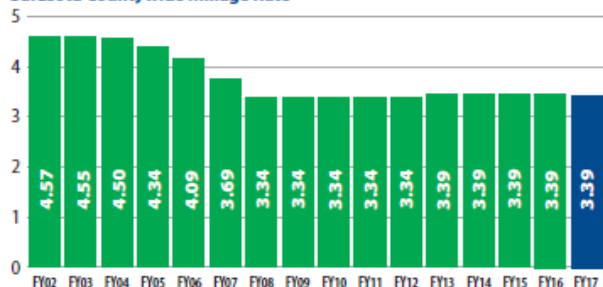
5 Millage Rate*

Sarasota County's FY16 countywide millage rate of 3.3912 mills was the second lowest in Florida. Other Florida millage rates range from 2.9753 (Monroe County) to 10.0 (Dixie, Hamilton, Liberty, Madison, Union and Gilchrist counties).

FY17 Millage Rates for Municipalities in Sarasota County

City of Sarasota = 3.4731 (not including special districts run by the City)
City of Venice = 3.7660
Town of Longboat Key District A = 2.9390
Town of Longboat Key District B = 2.3616
City of North Port = 3.4770

Sarasota Countywide Millage Rate



***Millage Rate** - the tax rate that is applied to the assessed value of real estate. One mill is equivalent to \$1 in taxes per \$1,000 in taxable value. For example, if your property has a taxable value of \$100,000, and you're assessed a 1 mill tax rate, you'll pay \$100 in taxes. To calculate your actual tax bill based on the millage rate, take that rate, multiply it by the taxable value of your property, then divide by 1,000.

6 Major Revenues

Major Revenues:	FY16 Adopted Budget	FY17 Adopted Budget	
Property Taxes (countywide)	\$150,071,453	\$162,385,517	8.2%
Utility Revenues*	\$95,944,051	\$96,571,300	0.7%
Infrastructure Sales Surtax	\$33,529,069	\$34,534,941	3.0%
Half-Cent Sales Tax	\$28,907,664	\$29,829,525	3.2%
Tourist Development Tax	\$18,200,000	\$19,300,000	6.0%
Impact Fees	\$19,860,624	\$17,661,928	-11.1%
FP&L Franchise Fee	\$16,869,939	\$16,984,537	0.7%
Gas Taxes	\$16,215,048	\$16,315,263	0.6%
State Revenue Sharing	\$8,946,157	\$9,762,534	9.1%
Communications Services Tax	\$9,954,045	\$9,617,896	-3.4%
Mobility Fees **	\$0	\$5,038,417	100.0%
TOTAL	\$398,498,050	\$418,001,858	4.9%

*Water and Wastewater monthly billings and miscellaneous charges; excludes assessments and capacity fees

**Mobility fees replaced Road Impact Fees

7 Adopted Total Budget

Total \$1,084,058,064



DEFINITIONS

Debt - Funds used to account separately for the principal and interest payments on bonds, commercial paper and other debt.

Capital - Purchase of land, construction of buildings, major improvements and construction of basic infrastructure.

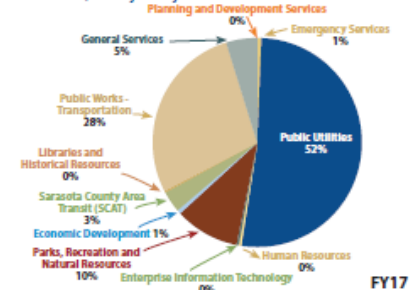
Reserves - Funds that cannot be appropriated and spent or that are legally limited to use for a particular purpose.

Transfers - Funds transferred from one fund to another to assist in financing the services of the recipient fund.

Operating - Expenses that are ongoing costs of providing government services as well as the maintenance and operations of facilities and infrastructure.

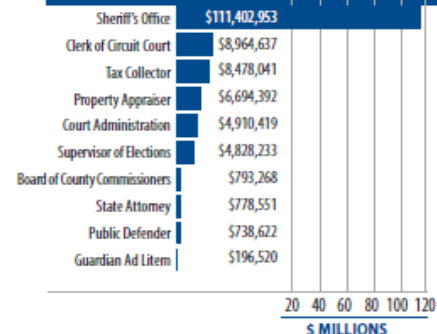
8 Capital Improvement Program Projects by Department

Total \$114,569,800



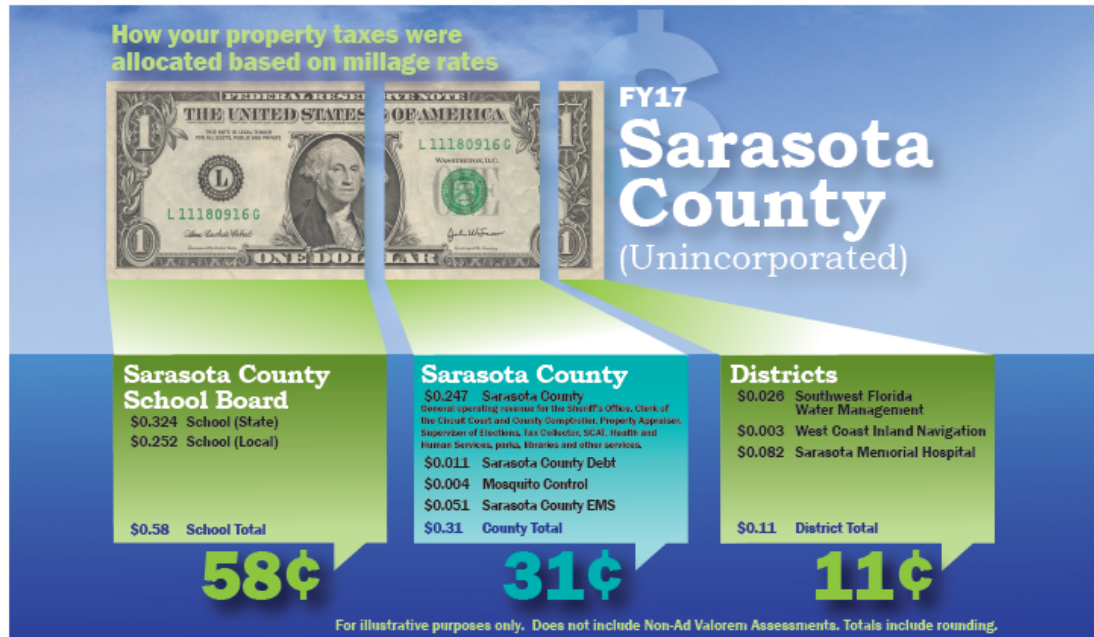
Departments	FY17 Adopted Budget
Planning and Development Services	\$100,000
Emergency Services	\$658,179
Public Utilities	\$59,365,000
Human Resources	\$400,000
Enterprise Information Technology	\$450,000
Parks, Recreation and Natural Resources	\$11,449,536
Economic Development	\$650,000
Sarasota County Area Transit (SCAT)	\$3,776,128
Libraries and Historical Resources	\$350,000
Public Works - Transportation	\$31,886,957
General Services	\$5,484,000
TOTAL	\$114,569,800

9 Constitutional Officers' Total Budgets



Budget Reference Card

Sarasota County FY 2017 Budget Reference Guide • Office of Financial Management



FY17 Property Taxes

Taxable Value	\$50,404,540,609
Millage (Countywide)	3.3912
Ad Valorem Revenue	\$162,385,517
1 Mill Generates (@ 95%)	\$47,884,313

Typical Tax Bill

Taxable Value	\$200,000
Countywide Millage (County+Mosquito+Debt)	3.3912
EMS Millage	0.6600
Tax (County-wide + EMS Only)	\$810
Total millage w/ school board, hosp, etc = 12.9078	
Total tax (county + all others) = \$2,582	

FTE Information

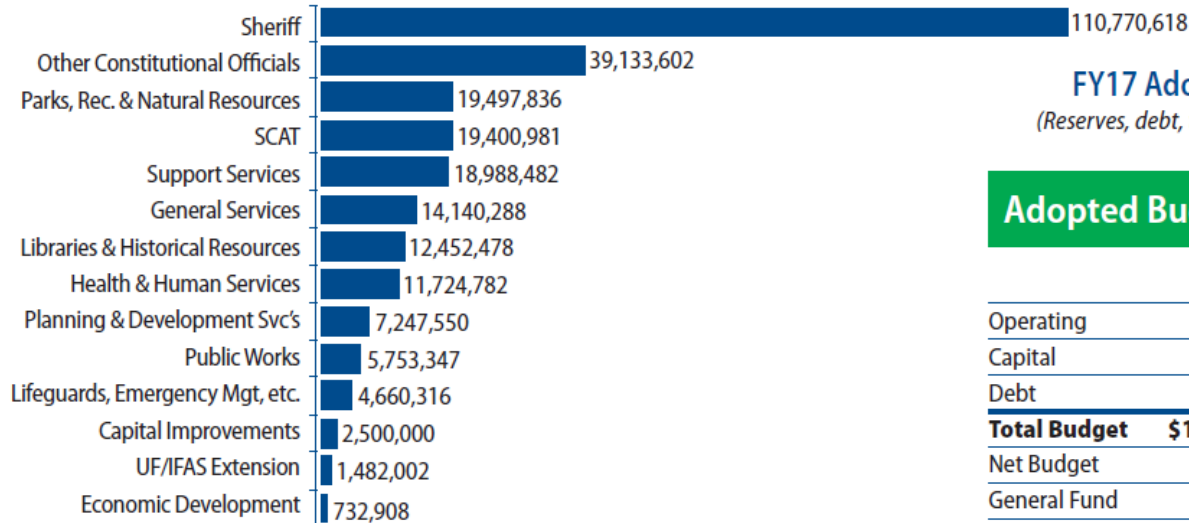
2016 BCC Adopted FTE's	2,265
2017 BCC Adopted FTE's	2,288
BCC Increase	23
2016 Appointed & Elected Adopted FTE's	1,271
2017 Appointed & Elected Adopted FTE's	1,284
Appointed & Elected Year over Year	13
Total Increase	36

* Includes 5 FTEs added mid-year

Countywide Millage	Taxable Values	Countywide Ad Valorem Revenue	
FY13	3.3912	\$39,141,627,698	\$126,102,338 0.5%
FY14	3.3912	\$40,791,927,760	\$131,418,729 4.2%
FY15	3.3912	\$43,466,046,705	\$140,036,472 6.6%
FY16	3.3912	\$46,581,289,266	\$150,071,453 7.2%
FY17	3.3912	\$50,404,540,609	\$162,385,517 8.2%

Millage decreased or flat 12 years before 1.6% increase in FY13
Average annual ad valorem revenue change from FY13 to FY17 = 5.3%

Budget Reference Card (continued)



FY17 Adopted Budget = \$268,485,190

(Reserves, debt, tax collector fees and non-departmental expenses not included)

Adopted Budgets

	FY16	FY17
Operating	\$799,112,615	\$814,465,818
Capital	\$222,828,722	\$197,108,255
Debt	\$69,862,159	\$72,483,991
Total Budget	\$1,091,803,496	\$1,084,058,064
Net Budget	\$756,607,604	\$752,390,854
General Fund	\$281,685,233	\$288,175,396

Major County Revenues

Major Revenues:	FY07 Actual Revenue	FY16 Adopted Budget	FY17 Adopted Budget	Difference (FY07 - FY17)		Difference (FY16 - FY17)	
Property Taxes (countywide)	\$210,349,236	150,071,453	162,385,517	(47,963,719)	-22.8%	12,314,064	8.2%
Half-Cent Sales Tax	27,509,334	28,907,664	29,829,525	2,320,191	8.4%	921,861	3.2%
FP&L Franchise Fee	17,752,108	16,869,939	16,984,537	(767,571)	-4.3%	114,598	0.7%
Communications Services Tax	11,352,852	9,954,045	9,617,896	(1,734,956)	-15.3%	(336,149)	-3.4%
State Revenue Sharing	9,180,257	8,946,157	9,762,534	582,277	6.3%	816,377	9.1%
Impact Fees	24,948,211	19,860,624	17,661,928	(7,286,283)	-29.2%	(2,198,696)	-11.1%
Mobility Fees**	-	-	5,038,417	5,038,417	N/A	5,038,417	N/A
Infrastructure Sales Surtax	31,719,886	33,529,069	34,534,941	2,815,055	8.9%	1,005,872	3.0%
Gas Taxes	18,817,891	16,215,048	16,315,263	(2,502,628)	-13.3%	100,215	0.6%
Tourist Development Tax*	8,513,024	18,200,000	19,300,000	10,786,976	126.7%	1,100,000	6.0%
	360,142,799	302,553,999	321,430,558	(38,712,241)	-10.7%	18,876,559	6.2%

*TDT levy increased 2% from FY07 to FY13

**Mobility Fees replaced Road Impact Fees

FY17 County Government Millage Rates*

Lowest
Rates

1st Quartile
(*millage 2.8297– 5.3527*)

2nd Quartile
(*millage 5.5900 – 7.2916*)

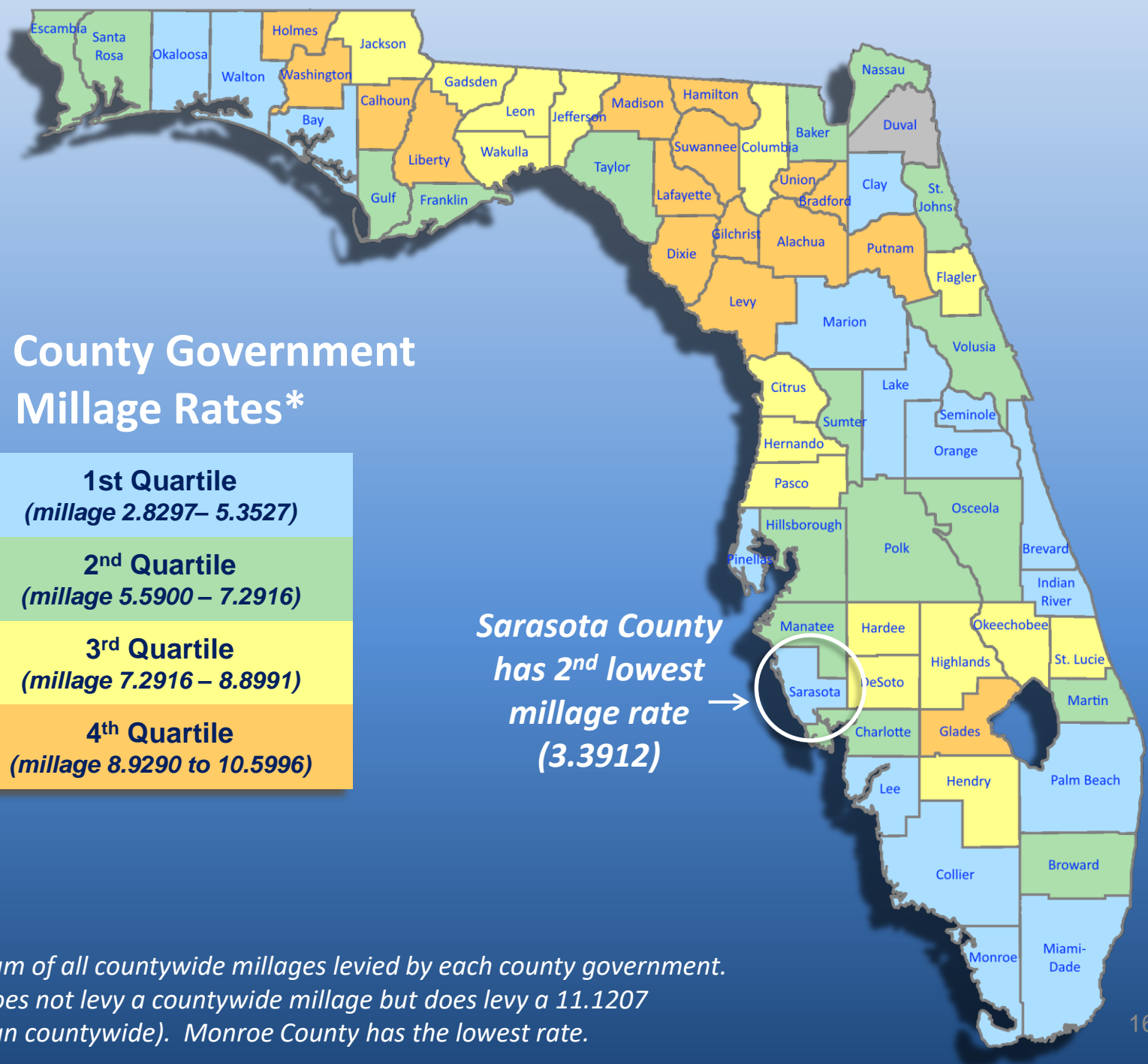
3rd Quartile
(*millage 7.2916 – 8.8991*)

Highest
Rates

4th Quartile
(*millage 8.9290 to 10.5996*)

*Sarasota County
has 2nd lowest
millage rate
(3.3912)*

* Rates are the sum of all countywide millages levied by each county government. Duval County does not levy a countywide millage but does levy a 11.1207 millage (less than countywide). Monroe County has the lowest rate.



FY17 County Government Millage Rates

(levied countywide)

1st Quartile

County	Millage
1 Monroe	2.8297
2 Sarasota	3.3912
3 Okaloosa	3.4308
4 Collier	3.5938
5 Walton	3.6363
6 Indian River	3.6745
7 Marion	3.8900
8 Lee	4.0506
9 Orange	4.4347
10 Bay	4.6500
11 Seminole	4.8751
12 Palm Beach	4.9142
13 Miami-Dade	5.0669
14 Clay	5.2349
15 Brevard	5.2548
16 Lake	5.2704
17 Pinellas	5.3527

2nd Quartile

County	Millage
18 Sumter	5.5900
19 Broward	5.6690
20 Hillsborough	5.7926
21 Saint Johns	5.8671
22 Santa Rosa	6.0953
23 Martin	6.2407
24 Franklin	6.3065
25 Manatee	6.4326
26 Charlotte	6.5007
27 Nassau	6.5670
28 Escambia	6.6165
29 Polk	6.7815
30 Volusia	7.0520
31 Osceola	7.1928
32 Taylor	7.2426
33 Gulf	7.2442
34 Baker	7.2916

3rd Quartile

County	Millage
35 Saint Lucie	7.2916
36 Pasco	7.4840
37 Citrus	7.6076
38 Jefferson	7.6652
39 Hernando	7.7198
40 Jackson	7.8105
41 Columbia	7.8727
42 Okeechobee	8.0150
43 Wakulla	8.1354
44 Leon	8.2500
45 Hendry	8.3144
46 DeSoto	8.4909
47 Highlands	8.5060
48 Flagler	8.5500
49 Hardee	8.6317
50 Gadsden	8.8991

4th Quartile

County	Millage
51 Alachua	8.9290
52 Lafayette	8.9723
53 Levy	9.0000
54 Suwannee	9.0000
55 Putnam	9.0914
56 Bradford	9.1104
57 Glades	9.1367
58 Holmes	9.1960
59 Washington	9.2520
60 Calhoun	9.9000
61 Dixie	10.0000
62 Hamilton	10.0000
63 Liberty	10.0000
64 Madison	10.0000
65 Union	10.0000
66 Gilchrist	10.5996

Duval County is not listed here because it does not levy a countywide millage. It does levy a 11.1207 millage (less than countywide).

Impact of 0.35 Millage Increase

1st Quartile

1 st Q	County	Millage
1	Monroe	2.8297
2	Okaloosa	3.4308
3	Collier	3.5938
4	Walton	3.6363
5	Indian River	3.6745
6	Sarasota	3.7412
7	Marion	3.8900
8	Lee	4.0506
9	Orange	4.4347
10	Bay	4.65
11	Seminole	5.2548
12	Palm Beach	5.2704
13	Miami-Dade	5.3527
14	Clay	5.2548
15	Brevard	5.2704
16	Lake	5.2704
17	Pinellas	5.3527

3rd Quartile

County	Millage
35 Saint Lucie	7.2916
36 Pasco	7.4840
37 Citrus	7.6076
38 Jefferson	7.6652
39 Hernando	7.7198
40 Jackson	7.8105
41 Columbia	7.8727
42 Okeechobee	8.0150
43 Wakulla	8.1354
44 Leon	8.2500
45 Hendry	8.3144
46 DeSoto	8.4909
47 Highlands	8.5060
48 Flagler	8.5500
49 Hardee	8.6317
50 Gadsden	8.8991

4th Quartile

County	Millage
51 Alachua	8.9290
52 Lafayette	8.9723
53 Levy	9.0000
54 Suwannee	9.0000
55 Putnam	9.0914
56 Bradford	9.1104
57 Glades	9.1367
58 Holmes	9.1960
59 Washington	9.2520
60 Calhoun	9.9000
61 Dixie	10.0000
62 Hamilton	10.0000
63 Liberty	10.0000
64 Madison	10.0000
65 Union	10.0000
66 Gilchrist	10.5996

Duval County is not listed here because it does not levy a countywide millage. It does levy a 11.1207 millage (less than countywide).

How your property taxes were allocated based on millage rates

FY17 Sarasota County (Unincorporated)

Sarasota County School Board

\$0.324 School (State)

\$0.252 School (Local)

\$0.58 School Total

58¢

Sarasota County

\$0.247 Sarasota County

General operating revenue for the Sheriff's Office, Clerk of the Circuit Court and County Comptroller, Property Appraiser, Supervisor of Elections, Tax Collector, SCAT, Health and Human Services, parks, libraries and other services.

\$0.011 Sarasota County Debt

\$0.004 Mosquito Control

\$0.051 Sarasota County EMS

\$0.31 County Total

31¢

Districts

\$0.026 Southwest Florida Water Management

\$0.003 West Coast Inland Navigation

\$0.082 Sarasota Memorial Hospital

\$0.11 District Total

11¢

For illustrative purposes only. Does not include Non-Ad Valorem Assessments. Totals include rounding.

Revenue Report

Quarterly (Mid-Year) Revenue Report



MAJOR REVENUES	Actual Cash Receipts	Budgeted Receipts (95%)	Net Over (Short)	% Over (Short)
<u>March</u>				
Half-Cent Sales Tax	\$ 2,683,653	\$ 2,585,811	\$ 97,842	3.8%
State Revenue Sharing	811,171	756,362	54,809	7.2%
Communications Services Tax	790,931	801,491	(10,560)	-1.3%
FPL Franchise Fees	1,299,154	1,172,057	127,097	10.8%
Sub-total - GF:	\$ 5,584,909	\$ 5,315,721	\$ 269,188	5.1%
Infrastructure Surtax	2,921,875	2,744,360	177,515	6.5%
Tourist Development Tax	2,433,843	2,459,321	(25,478)	-1.0%
TOTAL:	\$ 10,940,627	\$ 10,519,402	\$ 421,225	4.0%
<u>CUMULATIVE FY17 TO-DATE (6 MOS.)</u>				
Half-Cent Sales Tax	\$ 15,108,169	\$ 14,500,452	\$ 607,717	4.2%
State Revenue Sharing	4,867,026	4,538,172	328,854	7.2%
Communications Services Tax	4,721,847	4,808,948	(87,101)	-1.8%
FPL Franchise Fees	8,152,914	7,402,183	750,731	10.1%
Sub-total - GF:	\$ 32,849,956	\$ 31,249,755	\$ 1,600,201	5.1%
Infrastructure Surtax	17,572,204	16,738,434	833,770	5.0%
Tourist Development Tax	7,898,113	7,641,093	257,020	3.4%
TOTAL:	\$ 58,320,273	\$ 55,629,282	\$ 2,690,991	4.8%

Revenue Report (continued)

FUEL TAX REVENUES	Actual Cash Receipts	Budgeted Receipts (95%)	Net Over (Short)	% Over (Short)
<u>March</u>				
Constitutional Fuel Tax (2 Cent)	\$ 313,347	\$ 284,230	\$ 29,117	10.2%
6 Cent Local Option Fuel Tax	503,253	552,872	(49,619)	-9.0%
Ninth-Cent Local Option Fuel Tax	141,237	155,122	(13,885)	-9.0%
County Fuel Tax (1 Cent)	126,453	136,734	(10,281)	-7.5%
Sub-total - fund 101:	\$ 1,084,290	\$ 1,128,958	\$ (44,668)	-4.0%
5 Cent Local Option Fuel Tax (fund 119)	394,430	415,970	(21,540)	-5.2%
TOTAL:	\$ 1,478,720	\$ 1,544,928	\$ (66,208)	-4.3%
<u>CUMULATIVE FY17 TO-DATE (6 MOS.)</u>				
Constitutional Fuel Tax (2 Cent)	\$ 1,715,140	\$ 1,572,064	\$ 143,076	9.1%
6 Cent Local Option Fuel Tax	2,993,124	2,939,578	53,546	1.8%
Ninth-Cent Local Option Fuel Tax	840,636	827,524	13,112	1.6%
County Fuel Tax (1 Cent)	741,596	749,823	(8,227)	-1.1%
Sub-total - fund 101:	\$ 6,290,496	\$ 6,088,989	\$ 201,507	3.3%
5 Cent Local Option Fuel Tax (fund 119)	2,257,998	2,233,090	24,908	1.1%
TOTAL:	\$ 8,548,494	\$ 8,322,079	\$ 226,415	2.7%

Revenue Report (continued)

UTILITIES - REVENUES	IFAS Balance for Month	Budgeted Receipts (95%)	Net Over (Short)	% Over (Short)
<u>March</u>				
Retail Water Revenue	\$ 3,487,854	\$ 3,227,951	\$259,903	8.1%
Bulk Water Revenue	118,610	99,012	19,598	19.8%
Retail Wastewater Revenue	5,024,789	4,676,911	347,878	7.4%
All Other	612,284	297,458	314,826	105.8%
TOTAL:	\$ 9,243,537	\$ 8,301,332	\$ 942,205	11.4%
<u>CUMULATIVE FY17 TO-DATE (6 MOS.)</u>				
Retail Water Revenue	\$ 20,687,484	\$ 18,471,319	\$ 2,216,165	12.0%
Bulk Water Revenue	676,652	557,991	118,661	21.3%
Retail Wastewater Revenue	29,549,676	26,454,298	3,095,378	11.7%
All Other	3,620,520	2,730,333	890,187	32.6%
TOTAL:	\$ 54,534,332	\$ 48,213,941	\$ 6,320,391	13.1%

All revenues are reflected on a cash basis/budget is on an accrual basis. This differs from Finance IFAS financials which are presented on an accrual basis at year end.

Financial Snapshot

Financial Snapshot FY2017 Quarter 2 Expenditure Report



EXPENSES BY DEPARTMENT	Adopted	Amended	YTD Actual	% of Budget*	% of Budget**	Adopted	Amended	YTD Actual	% of Budget*	% of Budget**
	FY2017					FY2016				
Office of Financial Management	\$ 57,289,614	\$ 57,047,418	\$ 15,245,622	27%	26%	\$ 62,031,150	\$ 61,078,109	\$ 34,398,344	56%	54%
Planning & Development Svcs BC	\$ 32,272,522	\$ 32,816,551	\$ 11,488,595	35%	24%	\$ 32,964,029	\$ 33,160,039	\$ 10,950,930	33%	24%
Emergency Services	\$ 95,048,492	\$ 94,942,768	\$ 43,069,297	45%	42%	\$ 91,167,448	\$ 95,555,624	\$ 44,669,783	47%	43%
Public Utilities	\$ 181,004,078	\$ 181,004,078	\$ 80,864,055	45%	31%	\$ 180,798,306	\$ 186,867,258	\$ 79,423,820	43%	31%
Health & Human Svc Bus Center	\$ 24,822,485	\$ 24,824,285	\$ 18,326,720	74%	37%	\$ 24,745,317	\$ 25,379,232	\$ 18,495,499	73%	37%
Human Resources	\$ 67,182,580	\$ 67,182,580	\$ 50,794,400	76%	44%	\$ 62,735,531	\$ 63,947,557	\$ 52,798,307	83%	46%
Enterprise Information Tech BC	\$ 21,350,704	\$ 21,350,704	\$ 11,463,198	54%	38%	\$ 19,692,147	\$ 19,723,928	\$ 11,189,645	57%	43%
Communications Bus Center	\$ 4,165,707	\$ 4,225,451	\$ 1,749,337	41%	30%	\$ 4,040,531	\$ 4,073,311	\$ 2,076,102	51%	30%
Office of County Administrator	\$ 1,533,483	\$ 1,533,483	\$ 681,627	44%	44%	\$ 1,494,875	\$ 1,543,523	\$ 664,825	-	-
Economic Development	\$ 6,182,787	\$ 6,482,787	\$ 1,536,048	24%	15%	\$ 5,016,567	\$ 6,319,612	\$ 1,285,238	20%	10%
Sarasota Cty Area Trans (SCAT)	\$ 27,703,974	\$ 28,863,974	\$ 14,650,106	51%	42%	\$ 26,907,390	\$ 27,996,632	\$ 14,078,590	50%	42%
Libraries and Historical Resou	\$ 13,393,541	\$ 13,432,541	\$ 5,743,379	43%	37%	\$ 12,339,645	\$ 12,342,377	\$ 5,970,258	48%	42%
Parks and Recreation	\$ 31,116,212	\$ 31,116,212	\$ 14,871,761	48%	35%	\$ 27,774,708	\$ 28,048,976	\$ 14,286,935	51%	40%
UF IFAS Extension	\$ 1,638,702	\$ 1,663,802	\$ 766,968	46%	22%	\$ 1,675,106	\$ 1,932,268	\$ 1,110,938	57%	35%
Transportation	\$ 21,507,704	\$ 21,507,704	\$ 10,798,548	50%	32%	\$ 20,891,174	\$ 20,897,800	\$ 11,042,378	53%	38%
General Services	\$ 42,823,658	\$ 45,938,019	\$ 30,071,441	65%	33%	\$ 45,250,106	\$ 49,233,511	\$ 32,194,360	65%	27%
Capital Projects	\$ 10,024,532	\$ 10,024,532	\$ 3,279,528	33%	30%	\$ 7,664,387	\$ 7,839,387	\$ 3,509,214	45%	42%
Commission Services	\$ 352,347	\$ 352,347	\$ 151,480	43%	43%	\$ 356,418	\$ 360,224	\$ 149,594	42%	42%
County Attorney	\$ 3,758,824	\$ 3,758,824	\$ 1,532,291	41%	40%	\$ 3,621,824	\$ 3,637,810	\$ 1,532,465	42%	40%
Total	\$ 643,171,946	\$ 648,068,060	\$ 317,084,402	49%	35%	\$ 631,166,659	\$ 649,937,178	\$ 339,827,224	52%	38%

Financial Snapshot (continued)

EXPENSES BY FUND	Adopted	Amended	YTD Actual	% of Budget*	% of Budget**	Adopted	Amended	YTD Actual	% of Budget*	% of Budget**
	FY2017					FY2016				
General Fund	\$ 288,175,396	\$ 289,636,909	\$ 128,318,893	44%	40%	\$ 281,685,233	\$ 281,259,342	\$ 143,052,016	51%	46%
Transportation Fund	19,867,802	19,867,802	\$ 10,231,646	51%	33%	19,613,375	19,613,375	\$ 10,437,241	53%	38%
Development Fund	9,491,411	9,491,411	\$ 3,487,927	37%	34%	10,064,987	10,064,987	\$ 3,604,541	36%	30%
TDI Beach Maint. Fund	8,244,306	8,244,306	\$ 1,972,792	24%	18%	5,237,970	5,604,570	\$ 1,855,433	33%	27%
Mosquito Mgmt Fund	3,295,432	3,295,432	\$ 1,597,536	48%	37%	3,320,009	3,385,200	\$ 1,505,492	44%	35%
Fire Fund	41,638,716	41,638,716	\$ 18,170,265	44%	43%	39,412,645	41,223,896	\$ 19,480,978	47%	45%
Emergency Services Fund	44,982,511	44,982,511	\$ 20,657,092	46%	43%	43,839,554	45,965,805	\$ 21,022,636	46%	42%
Utility Oper. & Maint. Fund	114,508,938	114,508,938	\$ 41,692,956	36%	29%	117,138,049	123,055,417	\$ 41,057,441	33%	27%
Solid Waste Mgmt Fund	21,009,519	21,009,519	\$ 9,636,749	46%	32%	19,125,804	19,142,388	\$ 8,223,523	43%	33%
SCAT Funds	27,703,974	28,863,974	\$ 14,650,106	51%	42%	26,907,390	27,996,632	\$ 14,078,590	50%	42%
Stormwater Utilit Fund	19,118,168	19,118,168	\$ 9,710,869	51%	33%	18,487,836	18,487,836	\$ 10,083,294	55%	37%
Automotive Resources Funds	25,353,733	26,752,138	\$ 20,020,752	75%	32%	28,149,485	31,366,799	\$ 22,404,283	71%	23%
Medical Benefits Fund	53,084,581	53,084,581	\$ 42,126,041	79%	44%	48,829,919	49,461,945	\$ 44,500,140	90%	48%
Enterprise Info. Tech. Fund	21,350,704	21,350,704	\$ 11,463,198	54%	38%	19,692,147	19,723,928	\$ 11,189,645	57%	43%
Total	\$ 697,825,191	\$ 701,845,109	\$ 333,736,822	48%	38%	\$ 681,504,403	\$ 696,352,120	\$ 352,495,252	51%	40%

*YTD Actual costs and % spent includes encumbrances

**% spent does not include encumbrances

% of Budget is a comparison of YTD actual expenses to amended budget (FY16 Amended Budget is as of year end)

FASTFACTS

MAY 2017



Major Revenues & Allowable Uses

Tourist Development Tax

Tourism Only

**Construction of tourist-related facilities,
tourist promotion/advertising, and
beach & shoreline maintenance**

1% Infrastructure Surtax & Impact Fees

Capital Only

**Build or Improve Roads, Utility
Systems, Parks, Libraries, Fire Stations,
Jail, Courthouse, etc.**

Gas Taxes *

Transportation Only

**Public transportation operations,
maintenance, drainage, street lighting,
traffic signs, bridges, etc.**

Property Taxes (Operating) Sales Taxes (State shared) FP&L Franchise Fees

Least Restrictive

**General Operating Costs for Sheriff's
Office, Health & Human Services,
SCAT, Parks, Libraries, Lifeguards, etc.**

* Portion of Gas Tax (5 cents) can only be used for transportation related CIP.

CIVICS 101

- Presentation contains polling slides, asking various questions to test existing knowledge about the County budget
- Factual information provided, dispelling any popular beliefs about the County budget
- 5 fictitious scenarios are provided to each table
 - Attendees at each table, act as a commission
 - Decide how to allocate the resources, based on limited availability and funding restrictions
- The “chair” for each commission, reports their decisions to the classroom
- The facilitators report on the “headlines” they overheard, when discussing these decisions

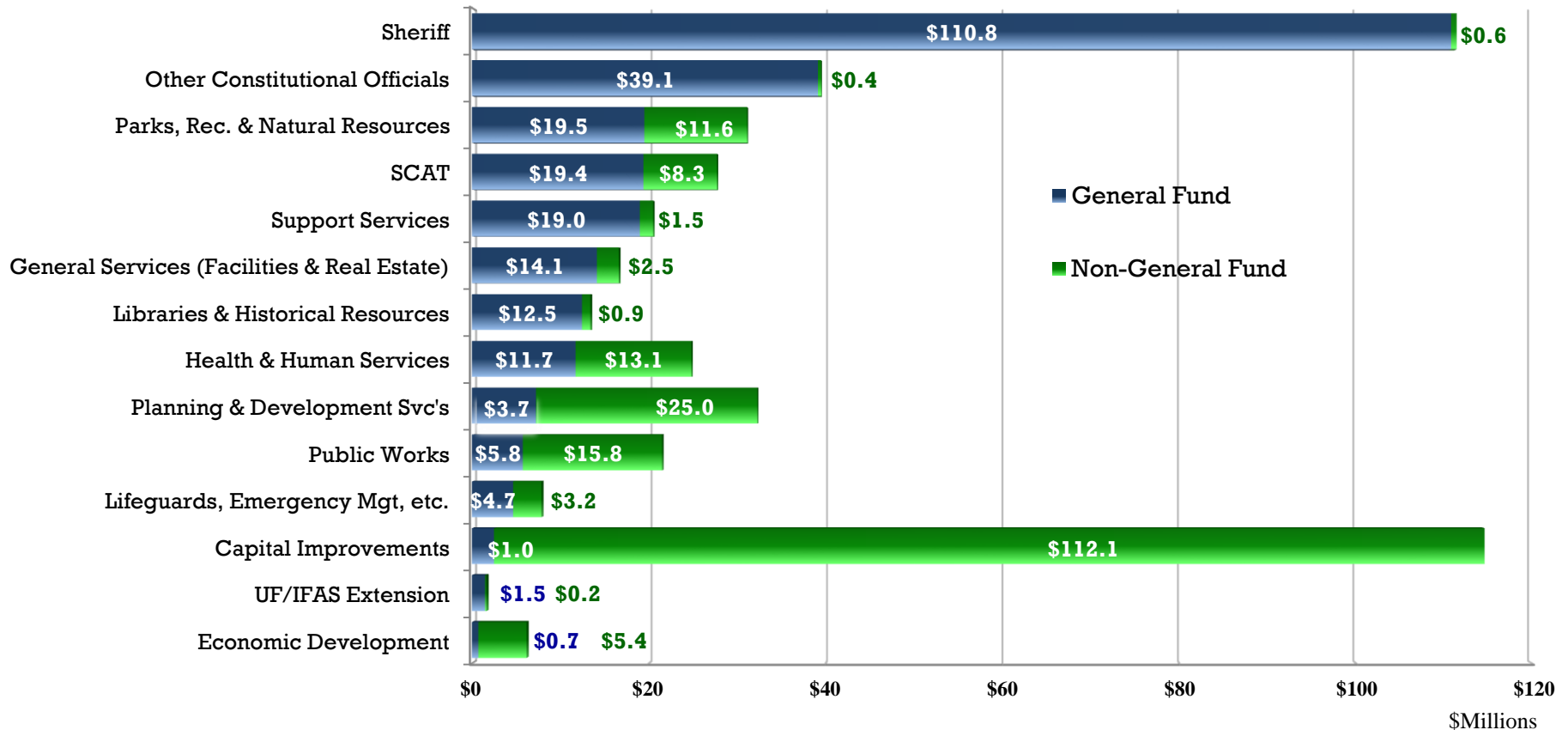
Budget Overview

10 page summary of budget

- High-level overview of the financial plan
 - Total Budgets
 - Budgetary Cost Summary
 - General Fund revenues and expenditures
 - Capital Funds
 - Major Revenues
 - Countywide Taxable Property Value
 - Personnel
 - Strategic Goals and Initiatives
 - Budget Timeline

FY17 Adopted General Fund

*\$268,485,190**



* Reserves, debt, tax collector fees, etc. are not included

"Other Constitutional Officials" includes Clerk of the Circuit Court, Property Appraiser, Tax Collector, Supervisor of Elections, Medical Examiner, Court Administration, Public Defender, State Attorney, Guardian Ad Litem and Charter Review Board

"Support Services" includes Budget, Purchasing, Human Resources, Communications, & Accounts Payable/Receivable

Major Revenues

	FY16	FY17	
	<u>Adopted Budget</u>	<u>Adopted Budget</u>	
<u>General Fund</u>			
Property Taxes	\$128,165,878	\$138,297,666	
Half-Cent Sales Tax	\$28,907,664	\$29,829,525	
FP&L Franchise Fee	\$16,869,939	\$16,984,537	
State Revenue Sharing	\$8,946,157	\$9,762,534	
Communications Services Tax	\$9,954,045	\$9,617,896	
Sub-Total	\$192,843,683	\$204,492,158	6.0%
<u>Other</u>			
Property Taxes (countywide)*	\$21,905,575	\$24,087,851	
Utility Revenues**	\$95,944,051	\$96,571,300	
Infrastructure Sales Surtax	\$33,529,069	\$34,534,941	
Tourist Development Tax	\$18,200,000	\$19,300,000	
Gas Taxes	\$16,215,048	\$16,315,263	
Sub-Total	\$185,793,743	\$190,809,355	2.7%
<u>Fees for New Development</u>			
Impact Fees	\$19,860,624	\$17,661,928	
Mobility Fees	\$0	\$5,038,417	
Sub-Total	\$19,860,624	\$22,700,345	14.3%
Total Major Revenues	\$398,498,050	\$418,001,858	4.9%

*Countywide property taxes excluding the General Fund

** Water and Wastewater monthly billings and miscellaneous charges; excludes assessments and capacity fees

Major Revenue: Sales Taxes



Taxable Sales

6.0 cents goes to State of Florida*

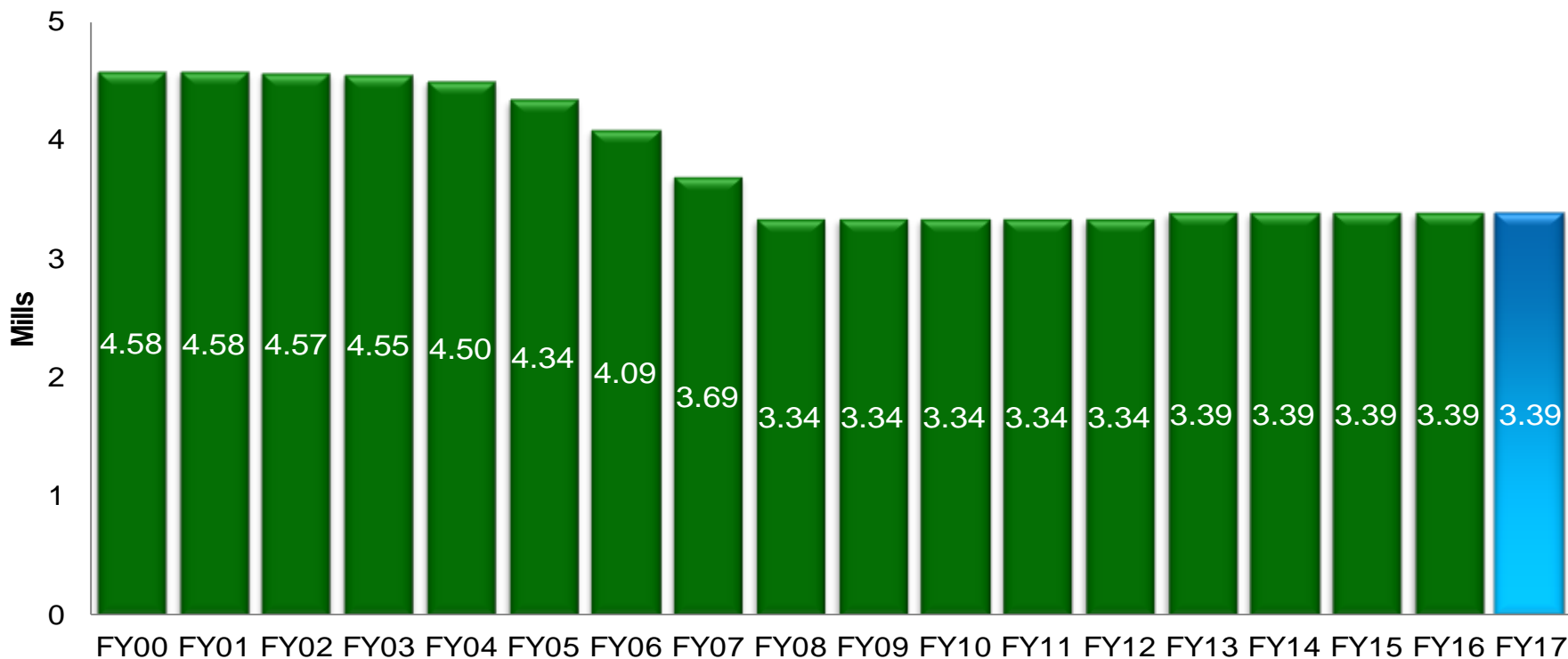
**1.0 cent goes to local governments for
Infrastructure Surtax ****

7.0 cents in taxes on every taxable sale

* Small portion is distributed to counties and cities thru Half-Cent Sales Tax Program and State Revenue Sharing Program

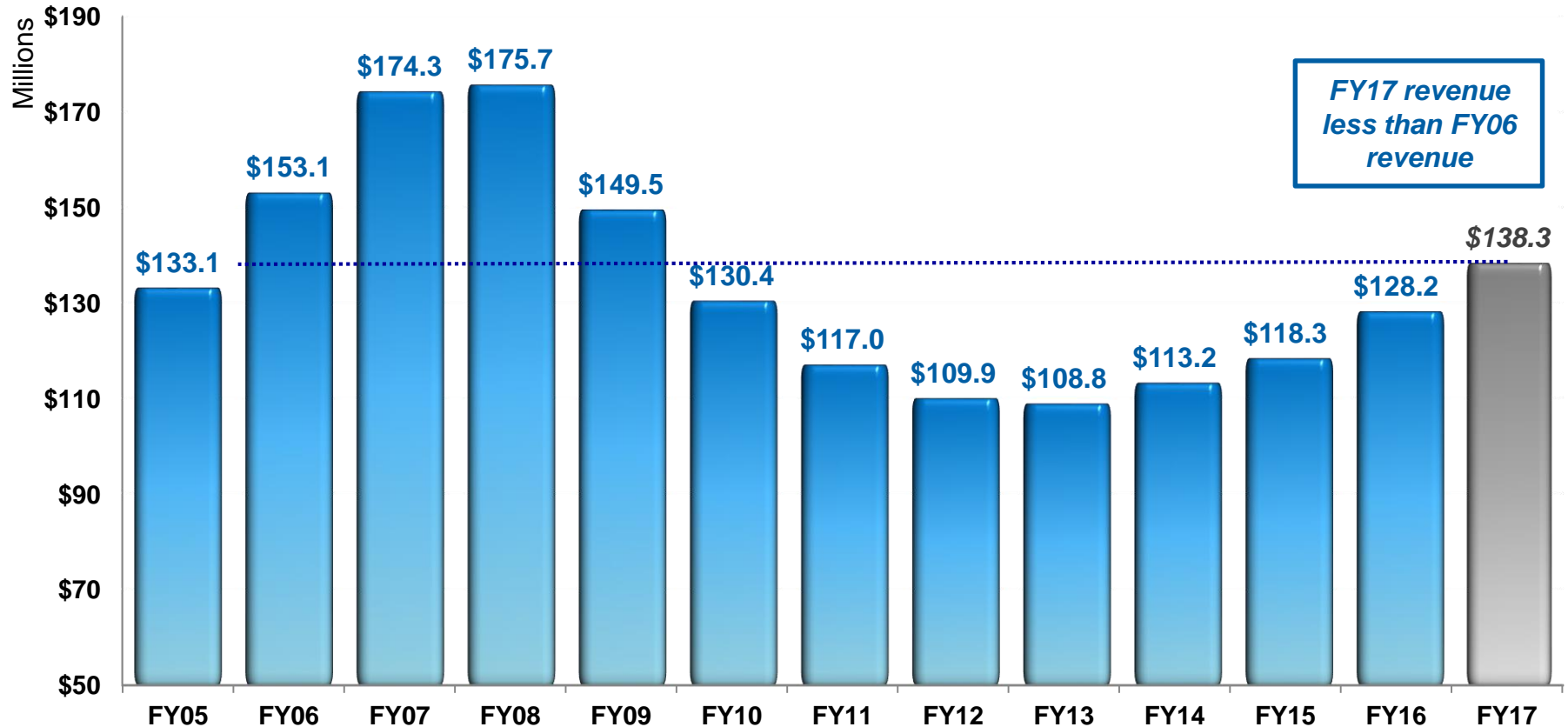
** Only applies to purchases up to \$5,000

Sarasota Countywide Millage Rates



In FY13, the Countywide millage rate increased by 1.6% due to an increase in the Mosquito Control rate.

General Fund Ad Valorem

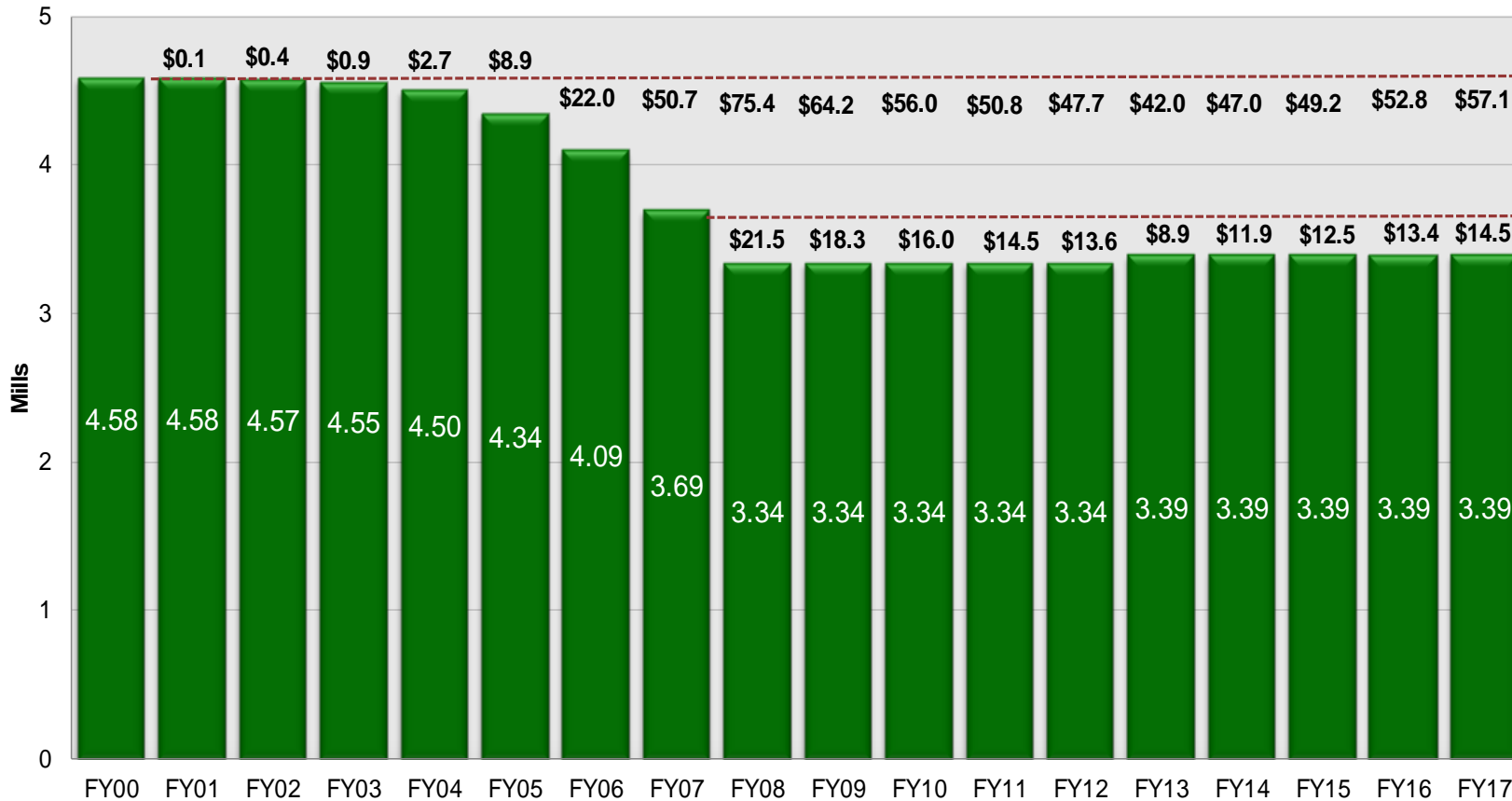


Impact of Millage Decreases

Impact of millage decreases:

\$631M if
millage flat
with FY00

\$148M if
millage flat
with FY07



FY2016 Reserves

FY2016 Year Ending Reserves Policy Calculations	Dollars	Days	Adherence to Reserves Policy
General Fund			
Contingency/Emergency/Disaster Relief Reserve (Fund 001)	\$47,600,478	75	✓
Budget Stabilization & Economic Uncertainty Fund (Fund 001)*	\$906,505	1	
Planning and Development Services			
Maintain a reserve of operating expenditures (Fund 102)	\$1,211,355	60	✓
Budget Stabilization and Economic Uncertainty Reserve (Fund 102)	\$1,211,355	60	✓
Emergency Services			
Maintain a reserve of operating expenditures (Fund 130)	\$6,399,195	60	✓
Budget Stabilization and Economic Uncertainty Reserve (Fund 130)	\$6,399,195	60	✓
Maintain a reserve of operating expenditures (Fund 153)	\$6,975,749	60	✓
Budget Stabilization and Economic Uncertainty Reserve (Fund 153)	\$6,975,749	60	✓
Utility System			
Maintain a reserve of operating expenditures (Fund 402)	\$15,668,706	90	✓
Solid Waste			
Maintain a reserve of operating expenditures (Fund 420 & 423)	\$6,465,486	90	✓
Debris removal of \$20M to \$40M. (Fund 420 & 423)	\$25,000,000	-	✓

* The General Fund Budget Stabilization & Economic Uncertainty Fund does not include the \$8M from reducing the 90 days to 75 days within the Contingency/Emergency/Disaster Relief Reserve. If the \$8M were available and applied to the Budget Stabilization & Economic Uncertainty Fund would have had 14 days (just over \$9M).

FY2016 Reserves

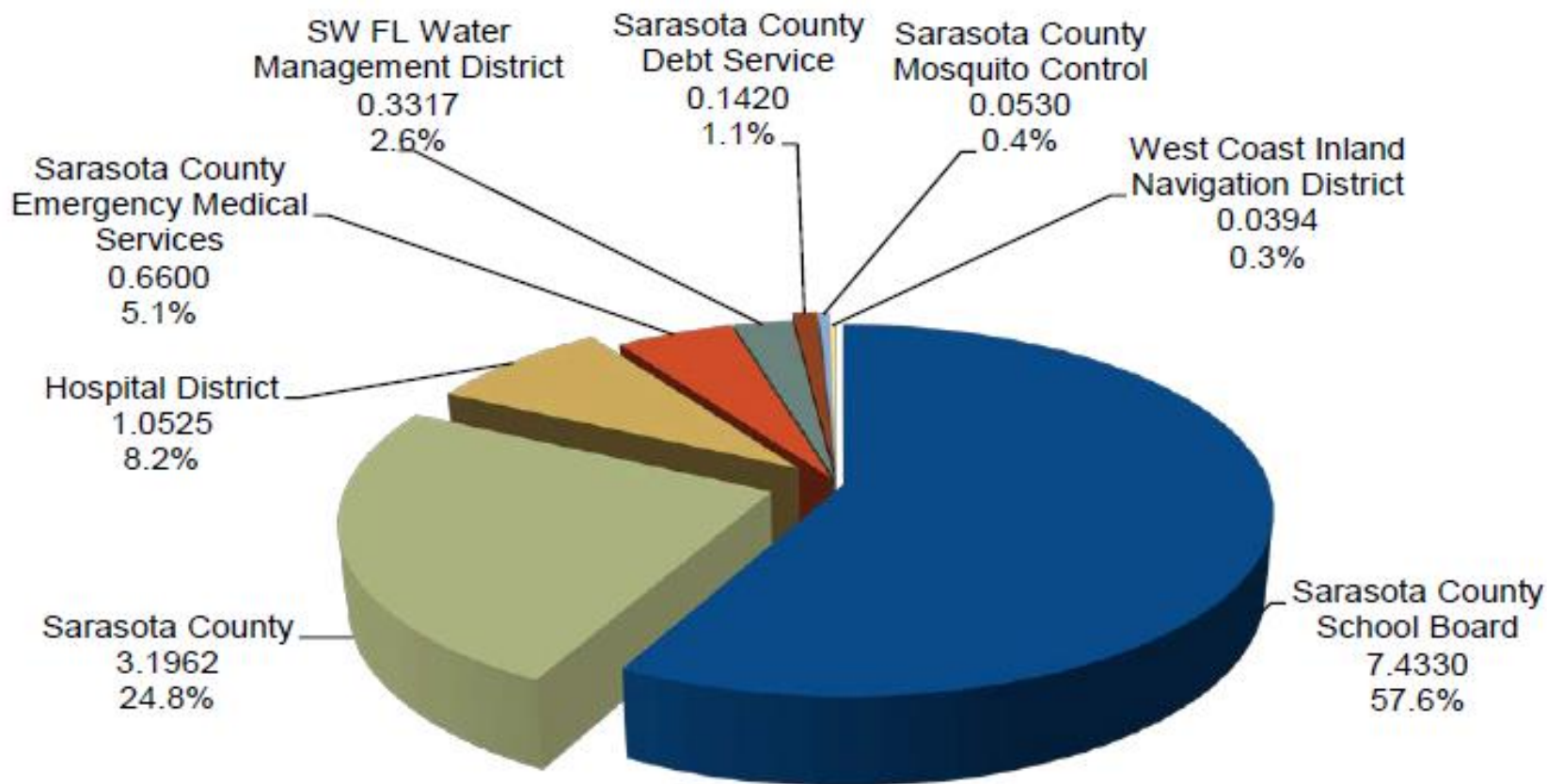
FY2016 Year Ending Reserves Policy Calculations	Dollars	Days	Adherence to Reserves Policy
Stormwater			
Maintain a reserve of operating expenditures (Fund 440)	\$3,837,646	90	✓
Automotive Resources			
Equal to the estimated replacement cost of assets to be funded from user departments over the expected useful life of the asset (Note: Equivalent to one year's annual depreciation expense) (Fund 503)	\$7,656,666	-	✓
Information Technology			
Equal to the estimated replacement cost of assets to be funded from user departments over the expected useful life of the asset (Note: Equivalent to one year's annual depreciation expense) (Fund 510)	\$1,383,873	-	✓
Risk Management			
Equal to 80% discounted confidence level of the annual actuarial study to ensure financial viability (Fund 505)	\$422,433	-	✓
Medical Benefits			
Maintain a reserve in accordance with the annual actuarial analysis to ensure financial viability (Fund 506)	\$7,512,991	-	✓
Workers Compensation			
Maintain a reserve equal to the 80% discounted confidence level of the annual actuarial study to ensure financial viability (Fund 507)	\$1,970,559	-	✓
Total Reserves	\$147,597,941		

* The General Fund Budget Stabilization & Economic Uncertainty Fund does not include the \$8M from reducing the 90 days to 75 days within the Contingency/Emergency/Disaster Relief Reserve. If the \$8M were available and applied to the Budget Stabilization & Economic Uncertainty Fund would have had 14 days (just over \$9M).

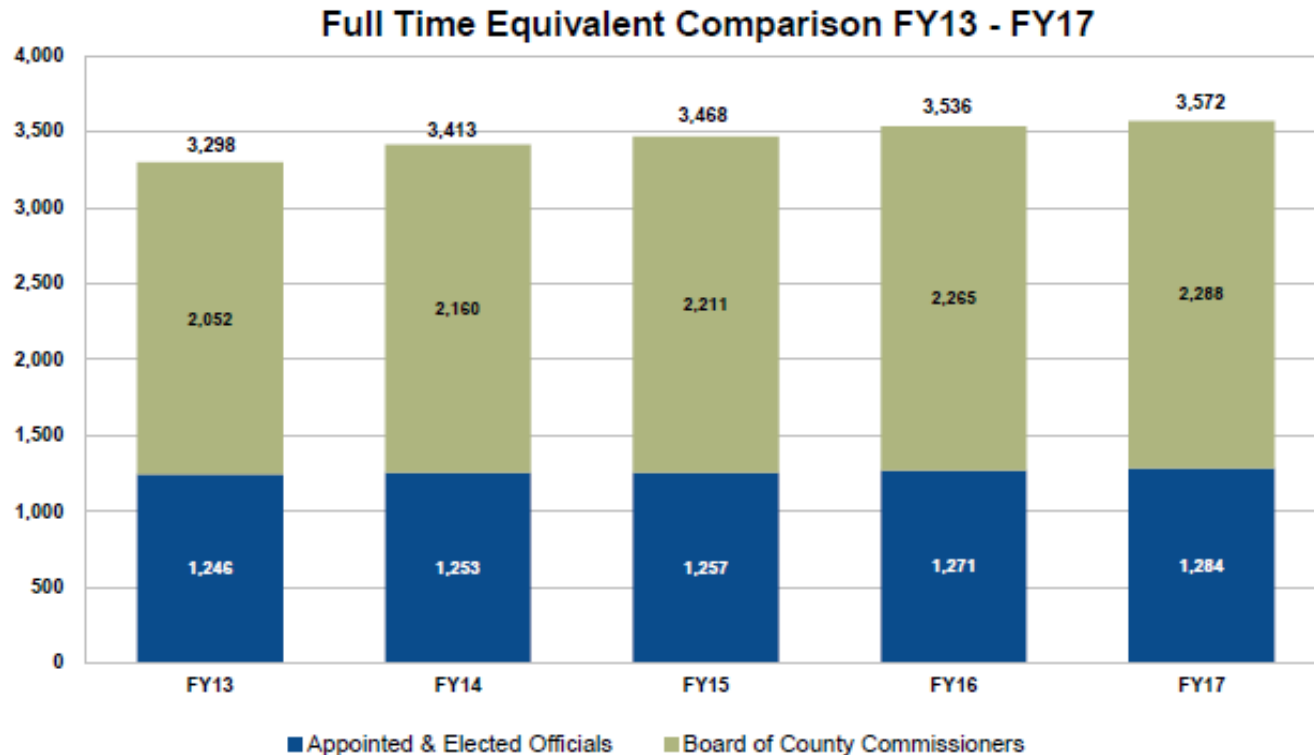
Sarasota County

A Typical FY17 Property Tax Bill

12.9078 mills



Full-Time Equivalents (FTE's)



From FY13 to FY17:

- BCC increased 236 FTE's (11.5%)
- Other Elected & Appointed FTE's increased 38 FTE's (3.0%)

#3 Financial Modeling

State Revenue Projections

State Estimates (<http://edr.state.fl.us>)

The State makes projections of taxable value, general revenues and several economic indicators. In Sarasota County, the projections are used in different ways:

1. As a base for future projections
2. As a second opinion after we run our own projections (the County may adjust revenue estimates based on what the State is predicting)
3. Ignored; occasionally we'll use our own estimates based on what we're seeing in the real estate market, tourism growth, etc.

State Revenue Projections Taxable Values (<http://edr.state.fl.us>)

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Revenue Estimating Conference

- [Principals](#) [cfm]
 - [Ad Valorem](#) [cfm] (03/2017)
 - [Article V Fees & Transfers](#) [cfm] (02/2017)
 - [Documentary Stamp Tax](#) [cfm] (03/2017)
 - [General Revenue](#) [cfm] (03/2017)
 - [Gross Receipts/Communications Services Tax](#) [cfm] (03/2017)
 - [Highway Safety Fees](#) [cfm] (03/2017)
 - [Impact](#) [cfm] (04/25/2017)
 - [Indian Gaming](#) [cfm] (03/2017)
 - [Long-Term Revenue Analysis](#) [cfm] (12/2016) (Revised January 27, 2017)
 - [Lottery](#) [cfm] (12/2016) (Terminal Game Sales Table was revised December 18, 2016)
 - [Monthly Revenue Estimates](#) [cfm] (03/2017)
 - [PECO](#) [cfm] (03/2017)
 - [Slot Machines](#) [cfm] (03/2017)
 - [Tobacco Settlement](#) [cfm] (02/2017)
 - [Tobacco Tax and Surcharge](#) [cfm] (02/2017)
 - [Transportation Revenue](#) [cfm] (03/2017)
 - [Unclaimed Property/State School Trust Fund](#) [cfm] (02/2017)

State Revenue Projections

Local Gov't Revenues(<http://edr.state.fl.us>)



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Dense Urban Land Area --- s. 380.06 (29)(a), F.S.

- [2015 Report](#) (June 2016) [1.7 MB- pdf]
- [2014 Report](#) (June 2015) [1.2 MB- pdf]
- [2013 Report](#) (June 2014) [697 KB- pdf]
- [2012 Report](#) (June 2013) [1 MB- pdf]
- [2011 Report](#) (June 2012) [856 KB- pdf]

Local Government Economic Development Incentives Report

- [LFY 2014-15 Report](#) (December 2016) [261 KB- pdf]
- [LFY 2013-14 Report](#) (June 2015) [1,131 KB- pdf]
- [LFY 2012-13 Report](#) (April 2014) [1,324 KB- pdf]
- [LFY 2011-12 Report](#) (March 2013) [1,176 KB- pdf]
- [LFY 2010-11 Report](#) (May 2012) [435 KB- pdf]
- [LFY 2009-10 Report](#) (February 2011) [686 KB- pdf]

Local Government Financial Information Handbook

- [2016 Handbook](#) (November 2016) [1.1 MB - pdf]
- [2015 Handbook](#) (December 2015) [1.1 MB - pdf]
- [2014 Handbook](#) (December 2014) [1 MB - pdf]

Major Revenue Projections

Forecast Pro

1. For most major revenues, excluding ad valorem, Sarasota County uses software called Forecast Pro
2. The user uploads a spreadsheet with historical monthly revenue collections, then can either run various statistical forecasting models and compare the results, or simply choose “Expert Selection” and the software will pick the model with the best fit
3. The statistical models include Dynamic Regression, Exponential Smoothing, Box-Jenkins and several others

Financial Modeling

Incorporating CAFR/Historical Data

Three main areas of focus:

- Year-end Fund Balances
 - This creates a starting point for the projections
- Budget vs. Actuals
 - Historic average is used to estimate future under-spending/over-collecting
- Expenditure/Collection Trends
 - Monthly collections for major revenues, except ad valorem, are used in our forecasting system (Forecast Pro)
 - Many other revenues/expenses are also forecasted based on historical info

General Fund Model

General Fund – Historical Trends

Budget vs. Actuals

	% of Budgeted Revenues Collected	% of Budgeted Expenditures Spent
FY16	103.5	95.0
FY15*	103.8	95.2
FY14	103.7	93.7
FY13	100.8	94.5
FY12	103.9	93.7
FY11	102.2	90.8
FY10	103.3	95.0
FY09	105.4	93.8
FY08*	102.1	95.0
FY07	105.2	94.8
FY06	104.9	92.2
FY05	105.2	94.2
FY04	103.2	93.8
FY03	100.7	93.7
FY02	100.4	94.3

The historical averages of over-collecting & under-spending are used in financial planning models

**FY08 and FY15 Revenues adjusted for significant one-time loss/gains that occurred in those years.*

Future Projections based on historical avg
103% **94%**

General Fund Reserve Policy

- Contingency/Emergency/Disaster Relief Reserve:
 - “The County should maintain at a minimum, a reserve of seventy-five days of General Fund operating expenditures to be used to ensure the maintenance of services to the public during non-routine and unforeseen disaster situations...”
- Budget Stabilization and Economic Uncertainty Reserve:
 - “The County should maintain a reserve of thirty to sixty days of General Fund operating expenditures to be used for short term cash flow purposes, unanticipated expenditures of a non-recurring nature, to meet unexpected immediate increases in service delivery costs, or to maintain service levels in the event that an economic downturn should cause a shortfall in revenues.”

General Fund Model - Overview

- Inter-active Excel model with 5-year projections of revenues, expenses & fund balances
- Some projections cannot be adjusted (ex. debt payments)
- Some projections can be adjusted (change in property values, sales taxes, expenditures)

General Fund Update

as of February 2017

General Fund - Projected Revenues & Expenses

	<u>ACTUAL</u> <u>FY16</u>	<u>BUDGET</u> <u>FY17</u>	<u>PROJECTED</u> <u>FY18</u>	<u>PROJECTED</u> <u>FY19</u>	<u>PROJECTED</u> <u>FY20</u>	<u>PROJECTED</u> <u>FY21</u>
Revenue	\$253,774,691	\$253,302,762	\$265,417,567	\$277,202,042	\$294,541,101	\$306,121,930
Budgeted Fund Balance	<u>\$13,366,839</u>	<u>\$36,262,716</u>	<u>\$32,473,270</u>	<u>\$27,146,657</u>	<u>\$21,882,478</u>	<u>\$22,164,747</u>
Revenue	\$267,141,531	\$289,565,478	\$297,890,837	\$304,348,699	\$316,423,579	\$328,286,678
Expenses	\$267,141,531	\$289,565,478	\$297,890,837	\$307,891,092	\$317,201,445	\$328,286,678
Shortfall	\$0	\$0	\$0	(\$3,542,392)	(\$777,867)	\$0

- Includes FY16 unaudited actuals and Omnibus #1 (passed 1/24/17)
- Assumes state estimates of taxable property value growth (8.0%, 6.8%, 9.8%, 5.7% for FY18-FY21)
- Assumes 3% growth in most major revenues and 3.6% growth in most expenditures
- Shortfall is amount that cannot be funded using estimated revenues and expenditures
- Shortfall is only created after Economic Uncertainty Fund is depleted, but 75-day Emergency/Disaster Reserve always remains fully funded (at \$45M in FY16)

Does not include \$8.1M freed up from lowering Disaster Reserve from 90 days to 75 days

Annual Audit/GASB 54

- Clerk's Office conducts annual audit and produces CAFR
- Audit covers County's prior year financial activity; confirms revenues received and actual expenditures
- GASB 54 requirements:
 - Audit report now includes following year based on projections, including use of fund balance
 - Does not consider actual history on fund usage, revenues and expenditures which are factored into County financial model
 - Reporting may raise questions with the County's rating agencies

General Fund (*alternative scenario*)

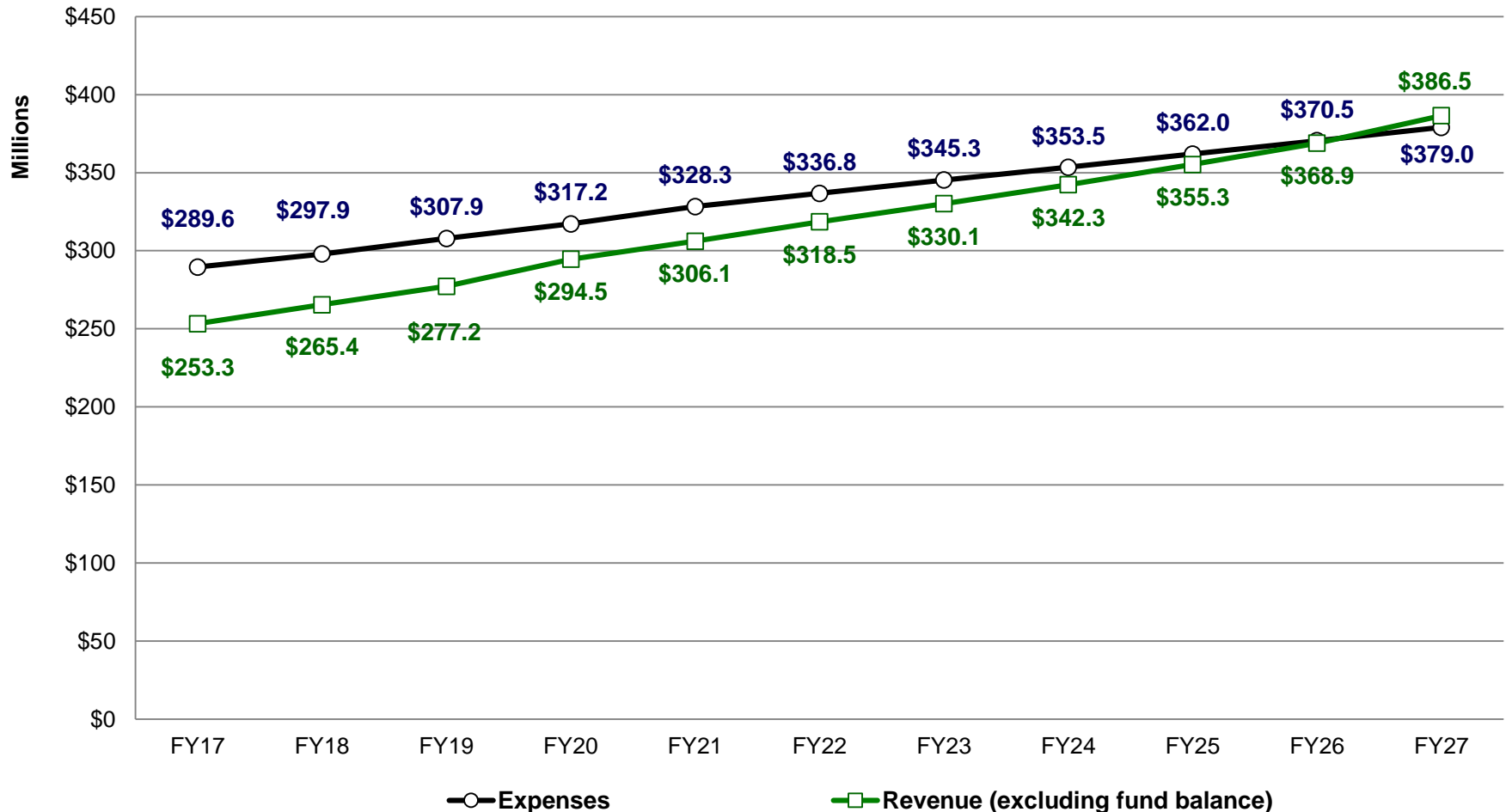
Using GASB method of calculating fund balance (deduct entire subsequent year's budgeted fund balance, do not budget Disaster Reserve, and include \$8.1M in reserves) ...

General Fund - Projected Revenues & Expenses

	<i>BUDGET FY17</i>	<i>PROJECTED FY18</i>	<i>PROJECTED FY19</i>	<i>PROJECTED FY20</i>	<i>PROJECTED FY21</i>	<i>PROJECTED FY22</i>
Revenue	\$253,302,762	\$265,976,089	\$277,505,816	\$295,177,867	\$307,147,548	\$319,908,115
Budgeted Fund Balance	<u>\$36,262,716</u>	<u>\$26,906,474</u>	<u>\$20,093,935</u>	<u>\$20,776,656</u>	<u>\$21,139,129</u>	<u>\$16,877,845</u>
Revenue	\$289,565,478	\$292,882,563	\$297,599,751	\$315,954,523	\$328,286,678	\$336,785,961
Expenses	\$289,565,478	\$297,890,837	\$307,891,092	\$317,201,445	\$328,286,678	\$336,785,961
Shortfall	\$0	(\$5,008,273)	(\$10,291,341)	(\$1,246,922)	\$0	\$0

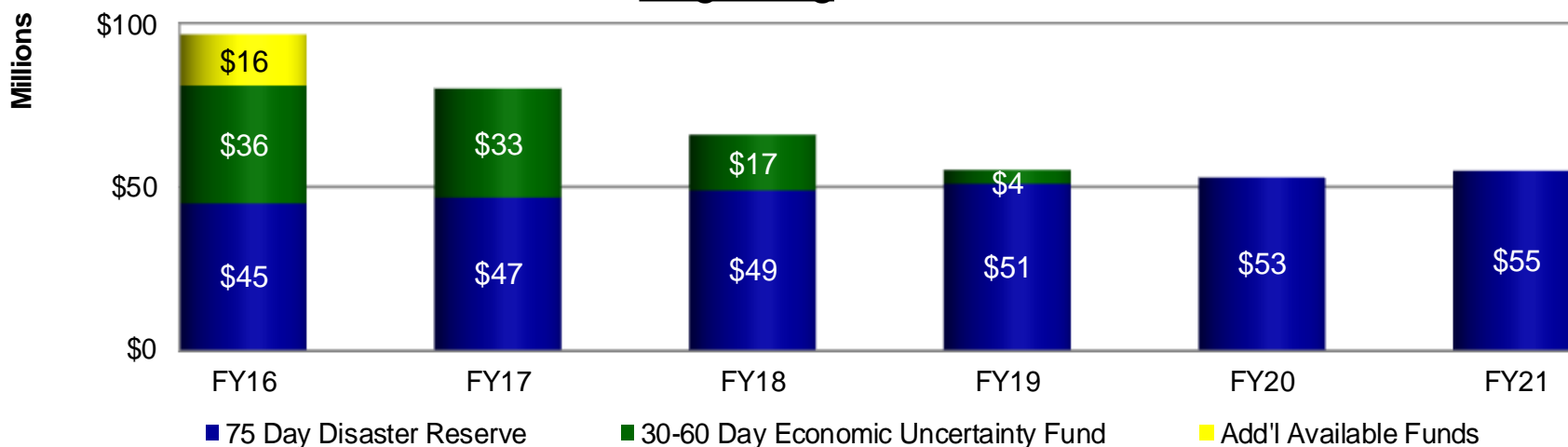
General Fund Model

Revenue and Expense Projections



General Fund Outlook

Fiscal Year Beginning Fund Balances



Current estimates show that beginning in FY19, the 30-60 day Economic Uncertainty Fund will not be enough to balance the General Fund (i.e. shortfall).

“Live” General Fund Model

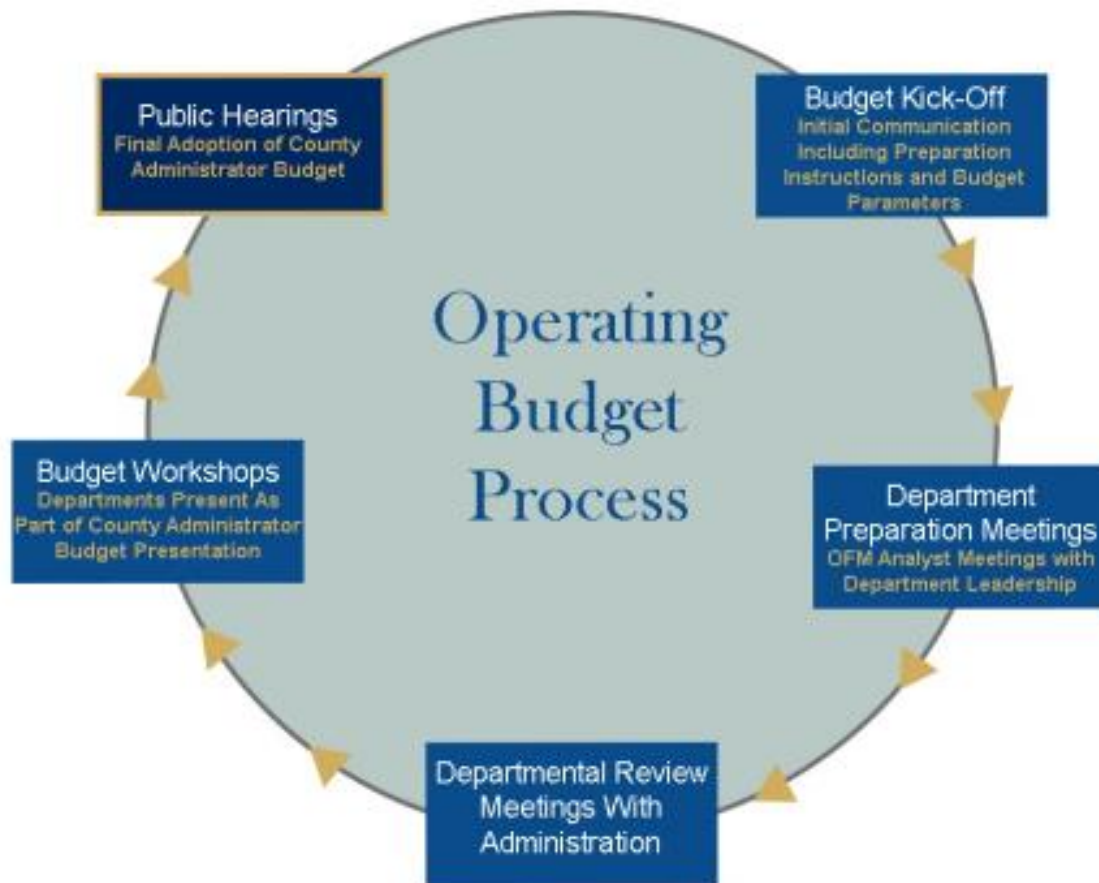
“Live” Level of Service Model

“Live” Surtax Model

#4

Internal Review Process

Operating Budget Process

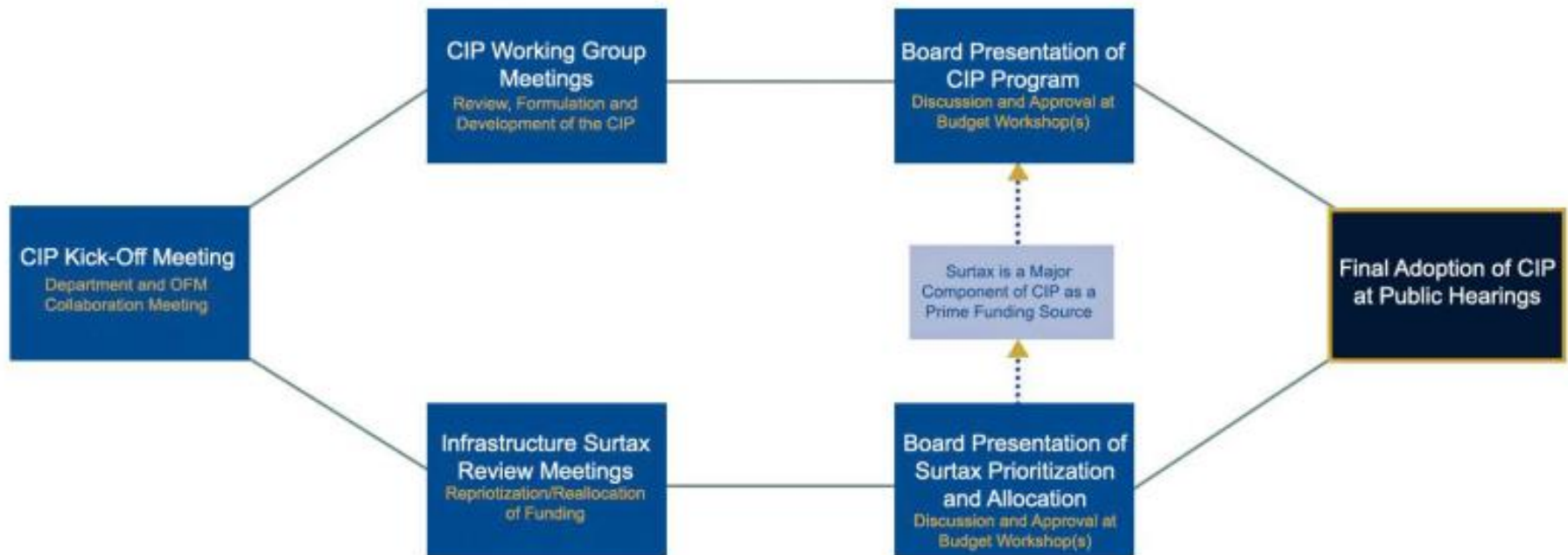


- Collaborative effort between departments and the Office of Financial Management
- Reports, financial analysis, historical, and trending information provided to the department to assist in budget formulation.
- Preliminary budget approval from Administration through a budget review process.
- Several workshops throughout the year to present the budget to the Board.
- Budget is adopted by the Board during two public hearings.

Capital Improvement Program (CIP) Budget Review

Capital Budget Process

The development of the 5-year Capital Improvement Program (CIP) is a multifaceted process, involving the participation of the constitutional officers, Administration, and departmental staff to provide infrastructure for our community. The priority is the repair, renovation, and rehabilitation of existing infrastructure, while also addressing new or enhanced infrastructure needs.



Capital Budget Process

- CIP kick-off meeting, including staff representation from all departments within the organization
 - Evaluation of the previous year's processes
 - Needs assessment for the upcoming budget cycle
 - Timeline/expectations are established
- Thereafter, two processes occur on parallel tracks:
 1. Series of meetings where staff reviews, discusses, and evaluates the reprioritization/reallocation of the Infrastructure Sales Tax (Surtax) funding among projects
 - a. Staff recommendations are presented to the Board during the budget workshops for consideration and approval
 - b. Board approves a resolution for the reprioritization/reallocation of proceeds among projects

Capital Budget Process

2. Individual departments, in conjunction with a standing workgroup, meet to:
 - Identify projects anticipated to be completed in the current fiscal year for closure
 - Perform a comprehensive review of existing CIP project detail sheets for updates, including scope and budget estimates
 - Identify new projects for inclusion in the CIP
 - a. Departments work in tandem with standing workgroup to develop the needed information for budget input
 - b. Necessary entries are made into the county's budget software, for review by the department and workgroup
 - c. CIP presented during a series of Board Workshops, ultimately adopted by the Board during the second of two budget hearings

Departmental Budget Reviews

Summary Template

FY18 Budget Review - Budget Proposals								
Department: <input type="text"/>				Director: <input type="text"/>				
	Budget Proposal #	Budget Proposal Type	Description of Budget Proposal	Division	General Fund	Non-General Fund	FTE	Approved
<input type="button" value="+"/> <input type="button" value="▲"/> <input type="button" value="-"/> <input type="button" value="▼"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total					<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Note: Attach supporting documentation

Reviewed by:

HR Director (if FTEs involved)

Department Director

EIT Director (if technology involved)

Assistant County Administrator

Fiscal Consultant

Power Point Template

Department Name

***GRAPHIC REPRESENTING MAJOR INITIATIVES
AND BOARD PRIORITIES FOR DEPARTMENT***

Power Point Template

Department Name

	FY17 Adopted	FY18 Preliminary	Variance (\$)	Variance (%)
FTEs				
Personnel Budget				
Operating Budget				
Total Budget				

Department Name Divisions

Major Funding Sources

FY16 Amended	FY16 Actuals	% Spent	FY17 Amended	FY17 YTD	% Spent

Power Point Template

Departmental Name

Budget Variances

Amount	Description

Key Performance Measures and Trends

FY18 Operational Focus

Power Point Template

Departmental Name

Cost Savings and Efficiency Efforts

Items on the Horizon

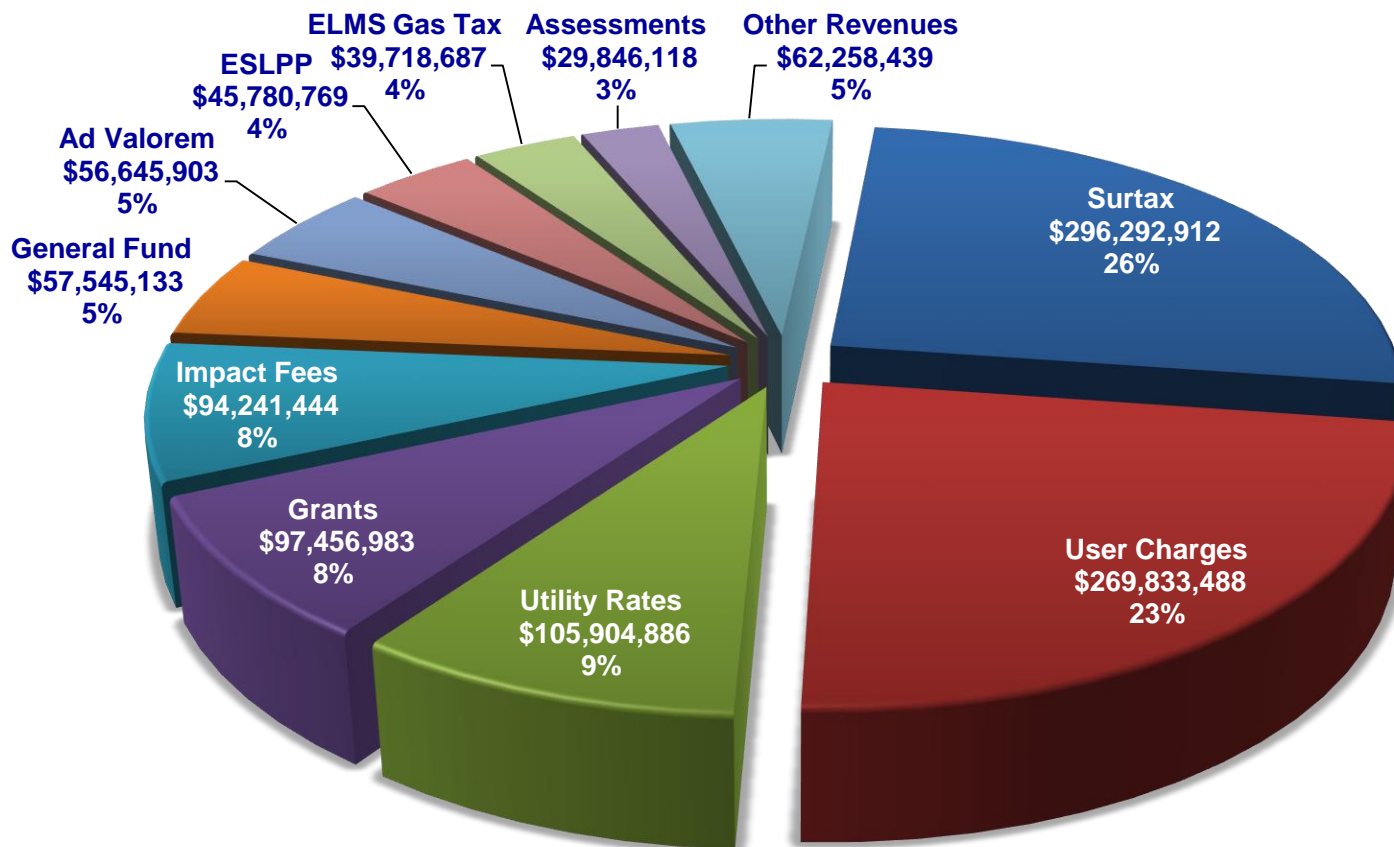
#5 CIP Prioritization Process

CIP Prioritization



FY17-FY21 CIP Currently Programmed Project Funding

\$1,155,524,762



Other revenues: capacity fees, telecom tax, contributed capital, internal service fund revenue, mobility fees, transportation ad valorem

FY17-FY21 CIP Currently Programmed Project Funding

\$1,155,524,762 total

- \$640.5M - expended/committed
- \$263.5M - currently allocated through FY17
- \$251.6M - allocated FY18-21 Budget

Goal of CIP Prioritization

Prioritize the CIP Budget across the County to maximize use of available funding and ensure alignment with the Board's FY18 Major Initiatives



1. FY17-FY21 CIP Budget
2. Top 10 Departmental Infrastructure Funding Priorities
3. Unfunded CIP Project ROM Estimates

Blue = Not in Budget - IFAS Closed, Pending Close, Draft

				IFAS 9/2/2016					
				Available	Appropriated	FY17-21	FY22-24	Total	Unfunded
Department	Project Numb	Project Title	Rank	Balance	To Date	Programm	ST3Future	Estimated Co	Amount
EIT	83297	Enterprise Content Management System (ECMS)	1	437,486	496,132	-	-	496,132	1,000,000
EIT	83308	IT Service Management (ITSM) Replacement System	2	-	-	450,000	-	450,000	-
EIT	N/A	County Broadband Initiative	3	-	-	-	-	-	9,500,000
EIT	83183	Work & Asset Mgmt - Continuation Project		142,550	1,211,575	-	-	1,211,575	-
EIT	83185	Enterprise GIS/Browser Based Land Info Mgt System		1,380,561	4,876,554	-	-	4,876,554	-
EIT	83186	GRM Government Revenue Management System		351,567	3,000,000	-	-	3,000,000	-
EIT	83290	Unified Communications		342,080	1,669,825	-	-	1,669,825	-
EIT	83292	Financial System Upgrade		573,883	3,520,000	-	-	3,520,000	-

Information Requests

Departments review and prioritize their projects according to prioritization matrix

Departments sequentially rank all their projects; Example 1 to 99

- Highest Priority is 1

- Lowest Priority is 99

- Sequential Order

- One Number Per Project; no repetition

Information will be reported to respective ACAs for review

Proposed Process

Individual meetings with department directors

- Clarify expectations and answer questions

Department collaborates with ACA to complete prioritization

- Ensure Board FY17 Major Initiatives are being addressed

ACAs prioritize information received from their respective departments

- Careful consideration given to projects with limited or shared funding (i.e. Surtax, General Fund, etc...)

ACA team completes countywide prioritization

Directors and ACA review first draft of Feb 17th Budget Workshop presentation

County Administrator to review Feb 17th Budget Workshop presentation

Feb 17th Budget Workshop

Project Prioritization Matrix

Project Prioritization Matrix

PRIORITY			
	HIGH	MEDIUM	LOW
	<ul style="list-style-type: none"> *Project is mandated by local, State or Federal regulations *Project is a high priority of the Board, based on the most current Comprehensive Plan or other subsidiary plans *Project prevents irreparable damage to existing facilities *Project leverages local funding with other non-local funding sources *Project finishes a partially completed project 	<ul style="list-style-type: none"> *Project maintains required service levels *Project results in increased efficiency *Project reduces operational costs *Project significantly reduces losses in revenue or provides for significant increased revenues 	<ul style="list-style-type: none"> *Project provides an expanded level of service or new public facility *Project is deferrable
CRITERIA	H	M	L
Health/Safety/Welfare Capital projects that protect the health and safety of the County, its residents, visitors and employees 1			
Maintenance/Replacement Capital projects that provide for the maintenance of existing systems and equipment 2			
Expansion of Existing Program Capital projects which enhance the existing systems and programs allowing for expansion of services 3			
New Program Capital projects that allow new programs and services 4			

Results of CIP Prioritization Process

Project Prioritization Matrix

		PRIORITY		
		HIGH	MEDIUM	LOW
		*Project is mandated by local, State or Federal regulations *Project is a high priority of the Board, based on the most current Comprehensive Plan or other subsidiary plans *Project prevents irreparable damage to existing facilities *Project leverages local funding with other non-local funding sources *Project finishes a partially completed project	*Project maintains required service levels *Project results in increased efficiency *Project reduces operational costs *Project significantly reduces losses in revenue or provides for significant increased revenues	*Project provides an expanded level of service or new public facility *Project is deferrable
CRITERIA		H	M	L
Health/Safety/Welfare				
Capital projects that protect the health and safety of the County, its residents, visitors and employees	1	48	8	8
Maintenance/Replacement				
Capital projects that provide for the maintenance of existing systems and equipment	2	51	28	3
Expansion of Existing Program				
Capital projects which enhance the existing systems and programs allowing for expansion of services	3	61	25	8
New Program				
Capital projects that allow new programs and services	4	24	6	23

293 projects prioritized across 11 departments

CIP Prioritization File Format

Project Number	Project Title	Rank	Priority H-M-L	Criteria 1 - 4	Primary Funding Source(s)	Appropriated to Date	Programmed FY18-21	Unfunded Amounts
13567	Example Project A	1	H	1	Surtax, Grants	25,000,000	50,000	-
13568	Example Project B - Phase I	2	H	2	Surtax, Grants	1,000,000	-	5,000,000
NEW	Example Project C	3	H	3	Impact Fees	-	-	1,000,000
N/A	Example Project D	4	M	2	Surtax, Grants	-	-	7,000,000

Example Project A

Existing project in construction; receiving \$50K in programmed funding to complete project

Example Project B

Existing phased project; will receive additional phased funding when scope is complete and engineer's estimate received

Example Project C

Proposed new project in FY18-22 CIP; currently unfunded until adopted; estimate \$1M

Example Project D

Project "On the Horizon"; not in the CIP, but may eventually become project; rough order magnitude estimate \$7M

- Rank:** Projects assigned rank via Department Director based on Priority and Criteria
- Priority:** Project will have a High, Medium or Low Priority based on Prioritization Matrix
- Criteria:** Project Criteria of 1-4 based on Prioritization Matrix

Timetable

			October				November					
	Start Date	Due Date	9-Oct	16-Oct	23-Oct	30-Oct	6-Nov	13-Nov	20-Nov	27-Nov		
Individual Meetings with Dept. Directors	09/26/16	11/18/16										
Dept. CIP Prioritization due from Directors	11/19/16	11/21/16										
Dept. Information provided to ACAs	11/22/16	11/22/16										
ACAs prioritize proj. with limited funding within their groups	11/23/16	12/02/16										
			December				January					
	Start Date	Due Date	4-Dec	11-Dec	18-Dec	25-Dec	1-Jan	8-Jan	15-Jan	22-Jan		
ACAs prioritize proj. with limited funding across County	12/05/16	12/14/16										
Begin Slide Preparation	12/15/16	01/05/17										
Feedback from Directors and ACAs on Presentation	01/06/17	01/13/17										
First draft for Mr. Harmer review	01/19/17	01/20/17										
Final Preparations and Printshop	01/21/17	Continued										
			February									
	Start Date	Due Date	5-Feb	12-Feb	17-Feb	26-Feb						
Final Preparations and Printshop (Continued)	01/21/17	02/12/17										
Budget Workshop	02/17/17	02/17/17										

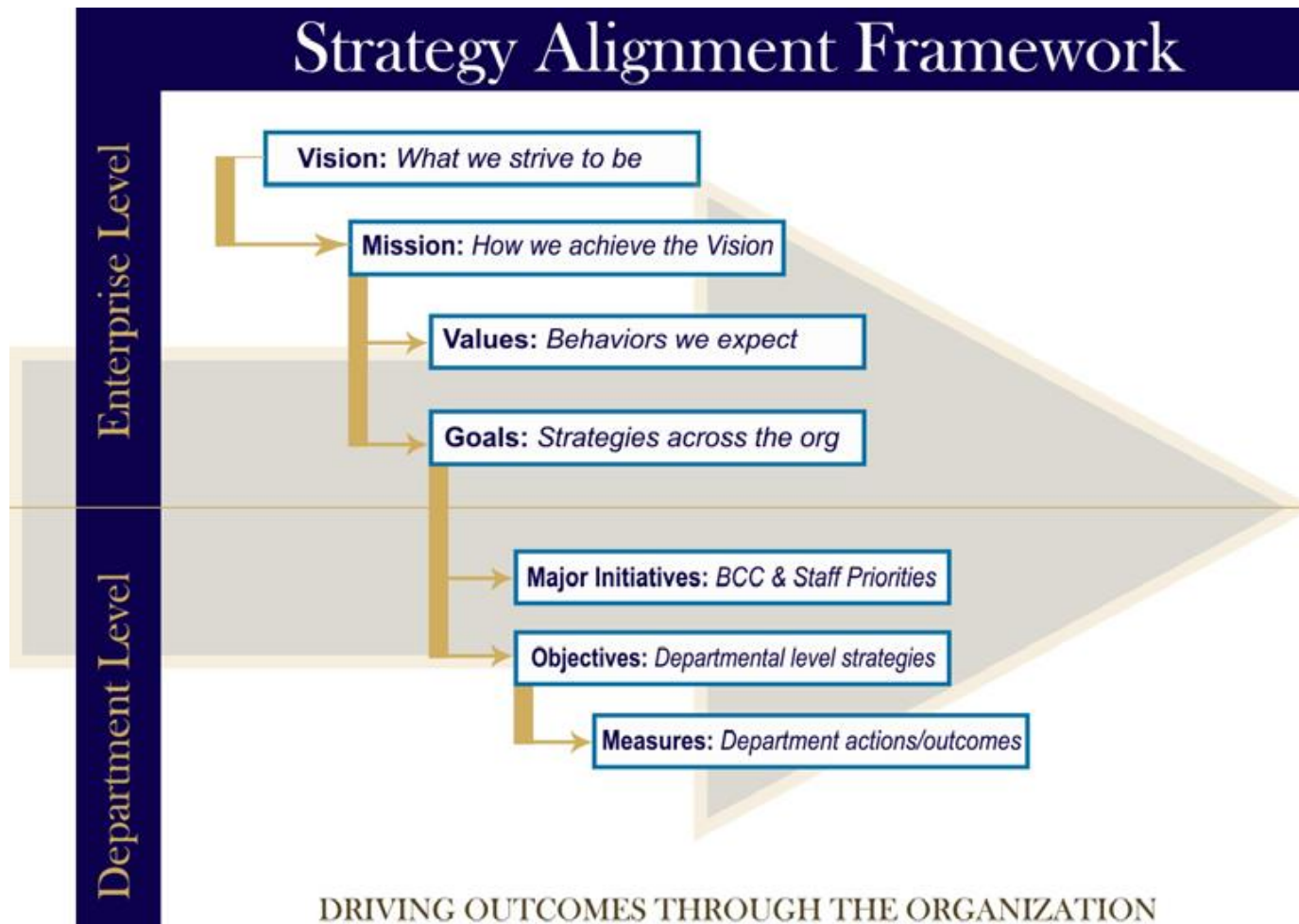
80

#6 Performance

Strategic Planning Journey

http://prezi.com/dkfs6cd567bg/?utm_campaign=share&utm_medium=copy&rc=ex0share

Strategic Planning



FY17-FY19 MAJOR INITIATIVES



Encourage Economic Growth

1. Develop a strategy to support small business retention and expansion.
2. Develop a report detailing operations, practices and standards used by OBED and EDC to pursue economic development related careers and recommend economic development performance measures.
3. Review incentive program and confirm targeted industries with EDC.
4. Lead efforts to host the World Rowing Championships event.

Goal Leader: **Jeff Maulsby**



Ensure Fiscal Sustainability

1. Eliminate two-year funding gap in the General Fund.
2. Implement an improved fire assessment methodology.
3. Review and update utility capacity fees.

Goal Leader: **Kim Radtke**



Provide Excellent Service

1. Refresh SCGOV website providing interface accessible for all devices.
2. Complete the upgrade of the 800 MHz public safety radio system.
3. Review current advisory board councils for optimization and consolidation opportunities.

Goal Leader: **Donn Patchen**



Plan for Positive Development and Redevelopment

1. Facilitate a community-based effort to help identify creative solutions to housing affordability.
2. Create a Unified Development Code (UDC) that updates the land development and zoning regulations.

Goal Leader: **Matt Osterhoudt**



Promote Quality of Life

1. Pursue funding options for the development of the north extension and south connector of The Legacy Trail.
2. Support a community-based effort to create solutions to reduce adult homelessness.
3. Design and construct a new Sarasota County public library in Venice.
4. Open joint Shannon Staub Public Library at Suncoast Technical College-North Port.
5. Initiate discussions with the municipalities on efforts toward a regional parks model.
6. Continue to increase public access on SCG preserves.

Goal Leader: **Carolyn Brown**



Be Environmental Stewards

1. Support negotiations for the acquisition of the Orange Hammock property.
2. Construct Dona Bay Restoration Phase 2- focusing on water quality.
3. Construct Siesta Key Wastewater Treatment Plant improvements-focusing on improving water quality.

Goal Leader: **Scott Schroyer**



Maintain and Enhance Existing Infrastructure

1. Prioritize, plan and identify funding for infrastructure improvements.
2. Advance the development of high-priority county projects, including the Sheriff's Office Administrative Headquarters and Support Services Center, South County Courts/R.L. Anderson Building Remodel and the Central Energy Plant.
3. Conduct a facility analysis to determine adequate maintenance levels.
4. Pursue funding opportunities to advance River Road Regional Interstate Connector.
5. Complete construction of the Tax Collector-south Sarasota office.
6. Increase percentage of SCAT bus stops with bus shelters.

Goal Leader: **Isaac Brownman**



Cultivate an Innovative Organization

1. Further enhance the organization's diversity hiring plan.
2. Increase participation in regional/local career fairs.

Goal Leader: **Chris Louria**

FY18 BOARD PRIORITIES

- ▶ Facilitate a community-based effort to help identify creative solutions to housing affordability.
- ▶ Advance the development of high-priority county projects including the Sheriff's Office Administrative Headquarters and Support Services Center, South County Courts/R.L. Anderson Building Remodel and the Central Energy Plant.
- ▶ Develop a strategy to support small business retention and expansion.
- ▶ Support a community-based effort to create solutions to reduce adult homelessness.
- ▶ Support negotiations for the acquisition of the Orange Hammock property.
- ▶ Create a Unified Development Code (UDC) that updates the land development and zoning regulations.
- ▶ Develop a report detailing operations, practices and standards used by the Office of Business and Economic Development and the Economic Development Corporation to pursue economic development related careers and recommend economic development performance measures.
- ▶ Review incentive program and confirm target industries with the Economic Development Corporation.
- ▶ Pursue funding options for the development of the north extension and south connector of The Legacy Trail.
- ▶ Prioritize, plan and identify funding for infrastructure improvements.



Board Priorities FY17-19

1. Housing Affordability
2. High-priority County facilities
3. Small business strategies
4. Adult homelessness initiatives
5. Orange Hammock acquisition
6. Unified Development Code
7. OBED careers report
8. EDC targeted industries
9. Legacy Trail development
10. Infrastructure improvements planning

FY17-FY19 Major Initiatives

**Encourage
Economic
Growth**



**Ensure
Fiscal
Sustainability**



**Provide
Excellent
Service**



**Plan for Positive
Development and
Redevelopment**



**Strategic Goals
and Major
Initiatives**



**Promote
Quality of
Life**



**Be
Environmental
Stewards**



**Maintain and
Enhance Existing
Infrastructure**



**Cultivate an
Innovative
Organization**



Encourage Economic Growth

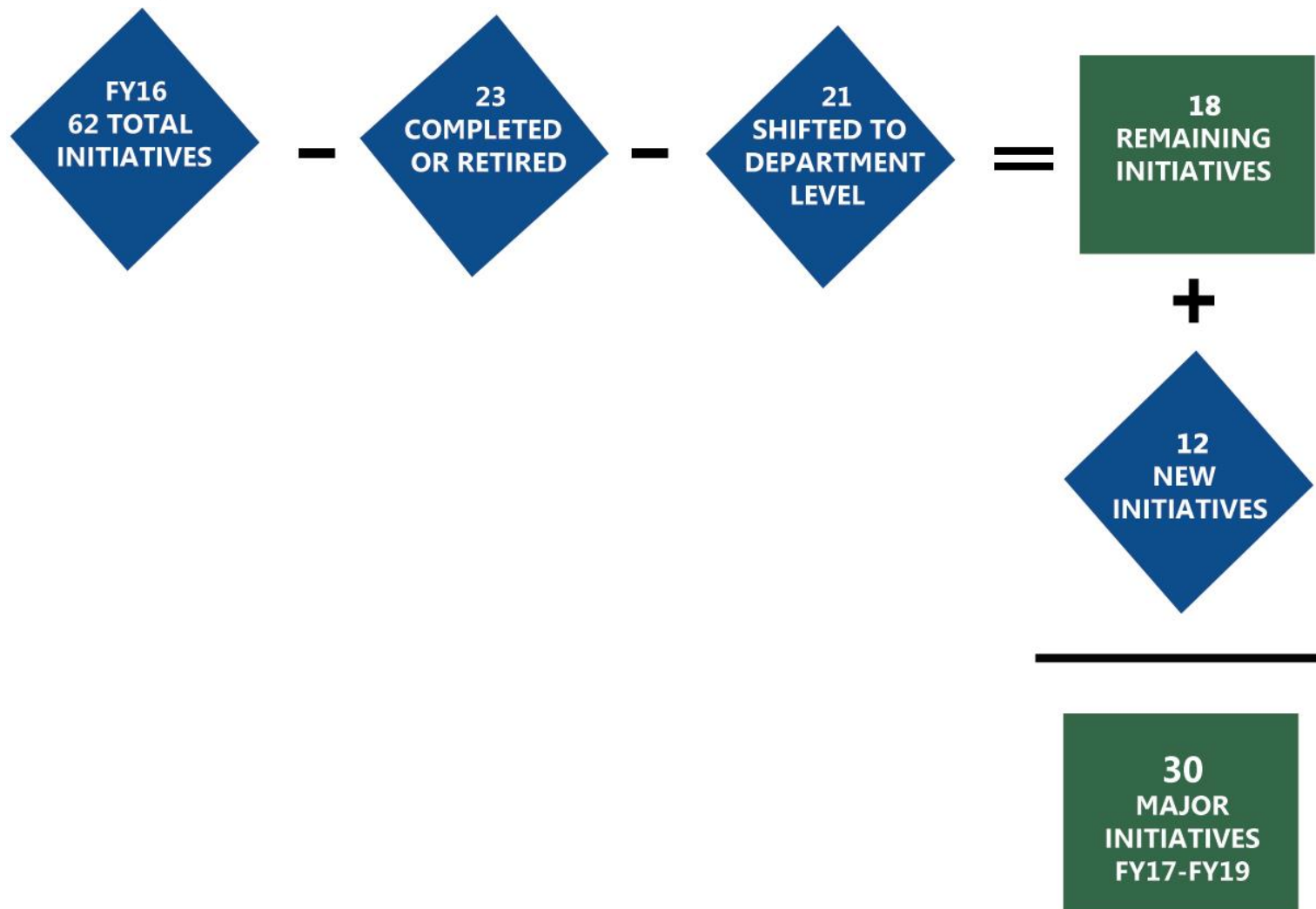
Board Priorities

- Develop a strategy to support small business retention and expansion
- Develop a report detailing operations, practices and standards used by OBED and EDC to pursue economic development related to careers and recommend economic development performance measures
- Review incentive program and confirm target industries with EDC



Major Initiatives



- Lead efforts to host the 2017 World Rowing Championships event



Major Initiative Summary





Performance Indicators


 On Target
 No Target Set


 Caution
 New Next FY


 Behind
 Suspended


 **On Target:** a measure or initiative meeting or exceeding a defined target set by the department. The threshold for meeting a target is set by the department and agreed upon by the county's strategic planner.

 **Caution:** a measure or initiative being closely monitored based on performance within a cautionary range based on a defined target set by the department. The threshold for caution is a target set by the department and agreed upon by the county's strategic planner.

 **New Next FY:** this indicator represents new measures or initiatives being brought online in the coming Fiscal Year.

 **Behind:** a measure or initiative actively being addressed by leadership due to the fact it is performing significantly behind the target set by the department. The threshold for being behind a target is set by the department and agreed upon by the county's strategic planner.

 **No Target Set:** there are instances where the county is unable to set a target for a measure while all efforts are being made to set targets throughout the performance measures.

 **Suspended:** this indicator represents measures or initiatives suspended for any number of reasons which could include reporting difficulties, collaboration issues, etc.

Performance Dashboard



 AIR QUALITY BEACH CAMERA

Search this site... 

HOME | RESIDENTS | BUSINESS | VISITORS | GOVERNMENT | HOW DO I | SERVICES A-Z

Performance Dashboard



DASHBOARD HOME  

WELCOME TO SARASOTA COUNTY'S PERFORMANCE DASHBOARD

At Sarasota County we have aligned our actions to eight strategic goals. Click on the goals below to view our performance measures and see how your government is achieving results in these important areas.

Performance Dashboard

Sarasota County's Strategic Goals



**Encourage
Economic
Growth**



**Ensure
Fiscal
Sustainability**



**Provide
Excellent
Service**



**Plan for Positive
Development and
Redevelopment**



**Promote
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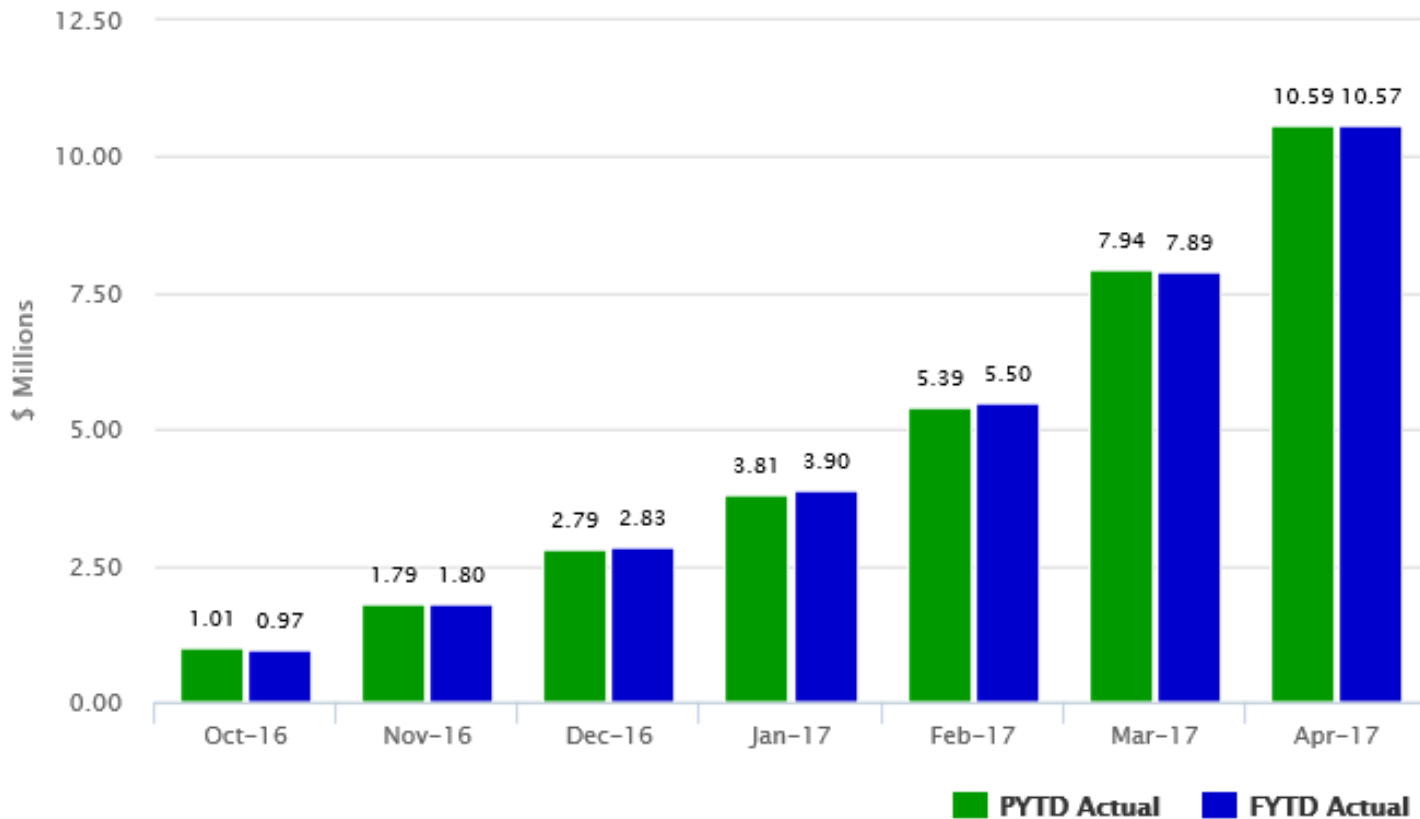
**Cultivate an
Innovative
Organization**

Economy Performance Measures

Below are performance measures that relate to Sarasota County's economic growth. By clicking on the graphic you can learn more specific information about that measure.



Revenues Generated from TDT



Description: This measure is a reflection of forecasted revenues from Tourist Development Taxes which are generated from hotel and motel sales taxes receipts on a cash basis. Actual revenues are available through the Clerk's Office approximately 3-4 months following initial receipt.

Performance Measure Analysis

This represents TDT revenues based on cash receipts through April 2017. There is a slight decrease of \$20K through this point in the Fiscal Year but exceeds the budget target.

Series	Value
PYTD Actual	10.59
FYTD Actual	10.57
% Change in TDT	-0.19%

Additional Information

- Monthly, during Leadership Meetings, certain performance measures are highlighted via a pocket site including:
 - Financial
 - Economic
 - Service
 - Innovative
 - Development
- Quarterly Report

Questions?