



Charlotte County 2013/14 - 2014/15 Budget Process



Agenda

- Overview of Budget Process
- Calendar & Assumptions for 2013/14
- Historical Information

- Discussion of State Legislative Priorities



What is a Budget?

- A Policy Document – policies, vision, mission, goals
- An Operations Guide – structure, processes, resource allocation
- A Financial Plan – fiscal stability, capital management, debt management
- A Communication Device – user friendly, transparency



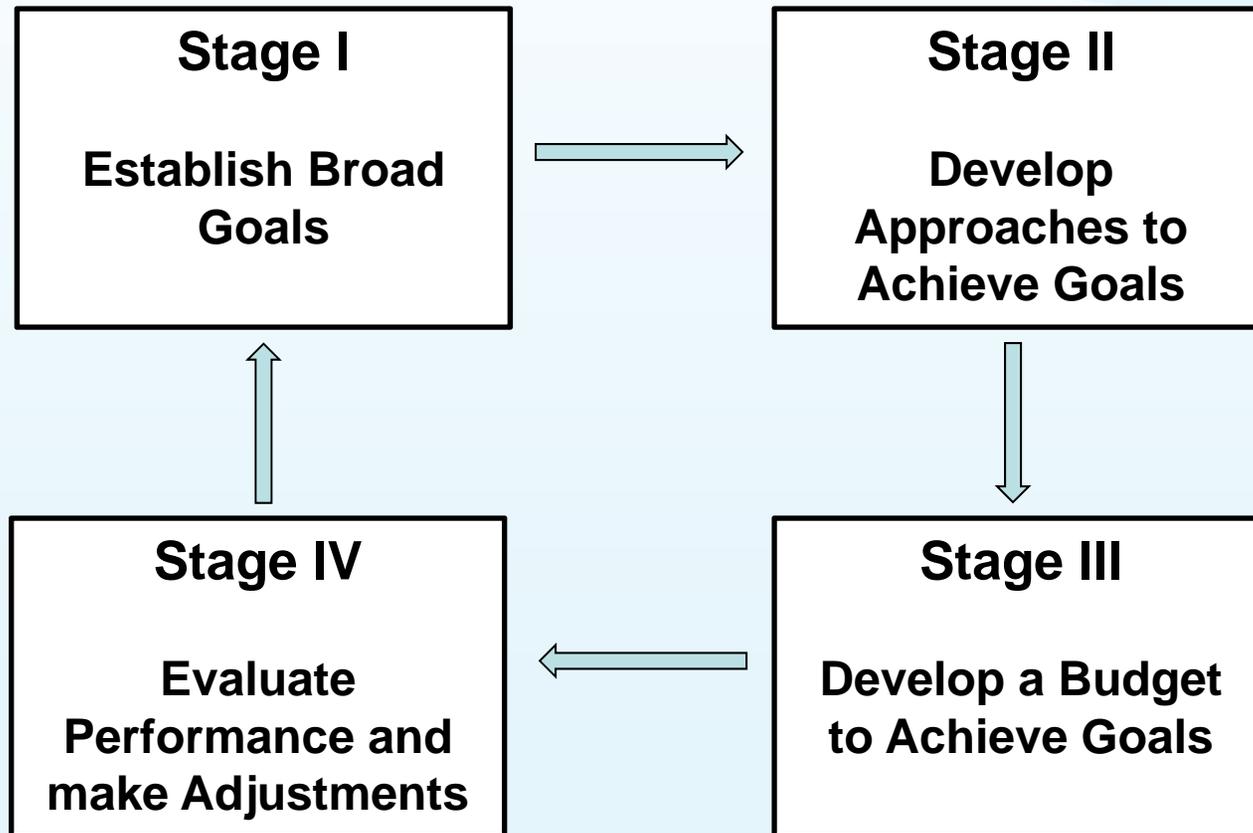
What is a Budget?

Process is as important as the product:

The mission of the budget process is to help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process



Stages of the Budget Process





Stage I - Establish Broad Goals

- Citizen survey
- Online citizen input
- Public meetings for citizen input
- Employee survey
- Strategic focus area Strengths, Weaknesses, Opportunities and Threats (SWOT)
- Benchmarking with other communities



Stage I - Establish Broad Goals

- Update financial trends and projections
- Review of organizational and community plans
- Compilation of materials

- BCC Goal Setting Workshop



Stage II - Develop Approaches to Achieve Goals

- Departments update Performance Based Budgeting information (PBB)
- Assessment of capabilities
 - Services & Programs
 - Capital
 - Management structures
- Follow up to SWOT analysis and BCC Goals



Stage II - Develop Approaches to Achieve Goals

- Department programmatic and fiscal review with Budget
- Department programmatic and fiscal review with Admin
- Compilation of materials
- BCC Focus Area Workshops



Stage III - Develop a Budget to Achieve Goals

- Calculation of salaries, fringe benefits and internal costs
- Revenue projections
- Updating capital asset schedules
- Aligning cashflow for capital projects
- Development of line item budgets
 - 135+ funds
 - 500+ unique budgets



Stage III - Develop a Budget to Achieve Goals

- Develop MSBU work programs, budgets and rates
- Preparation and publication of materials
- BCC Budget and CIP Workshops

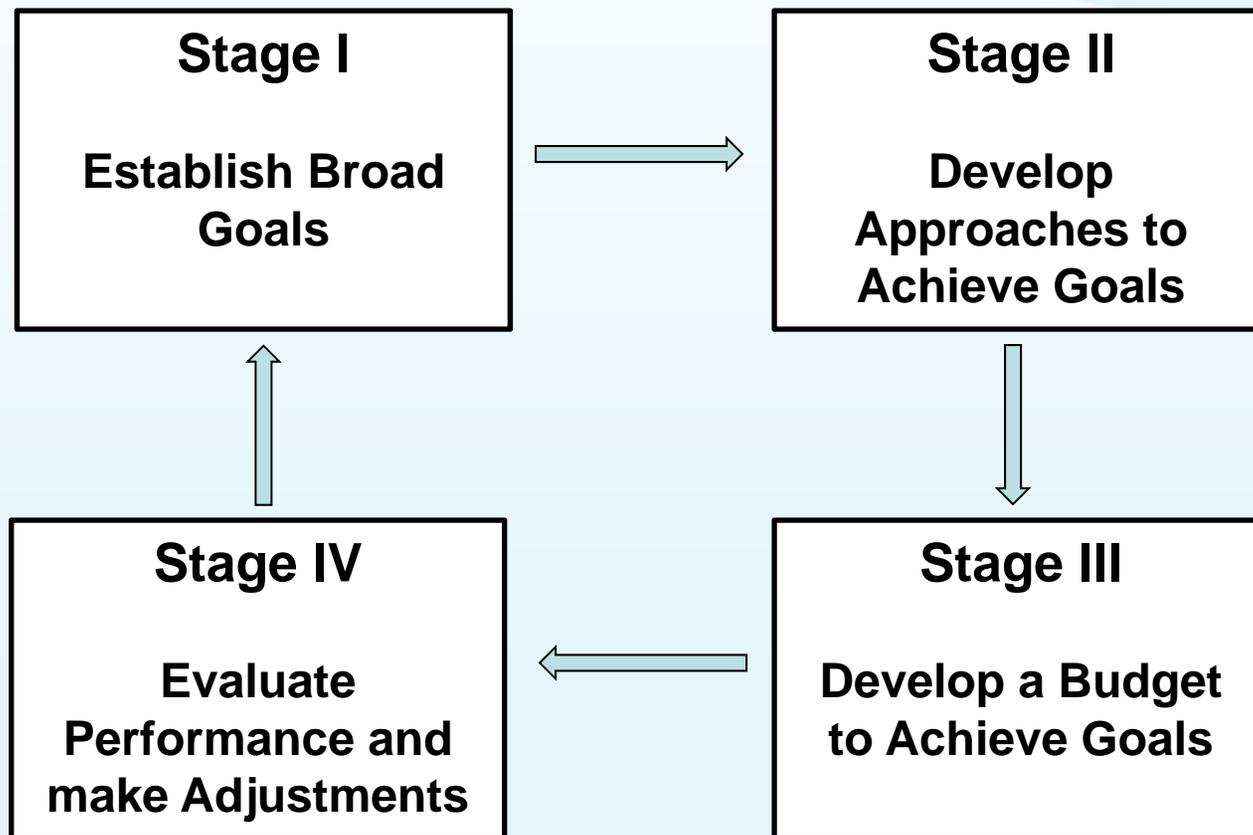


Stage IV - Evaluate Performance and make Adjustments

- Monthly projections and monitoring of budgets
- Quarterly business meetings
- Review of goals and initiatives
- Update and review metrics
- Update community scorecard



Stages of the Budget Process



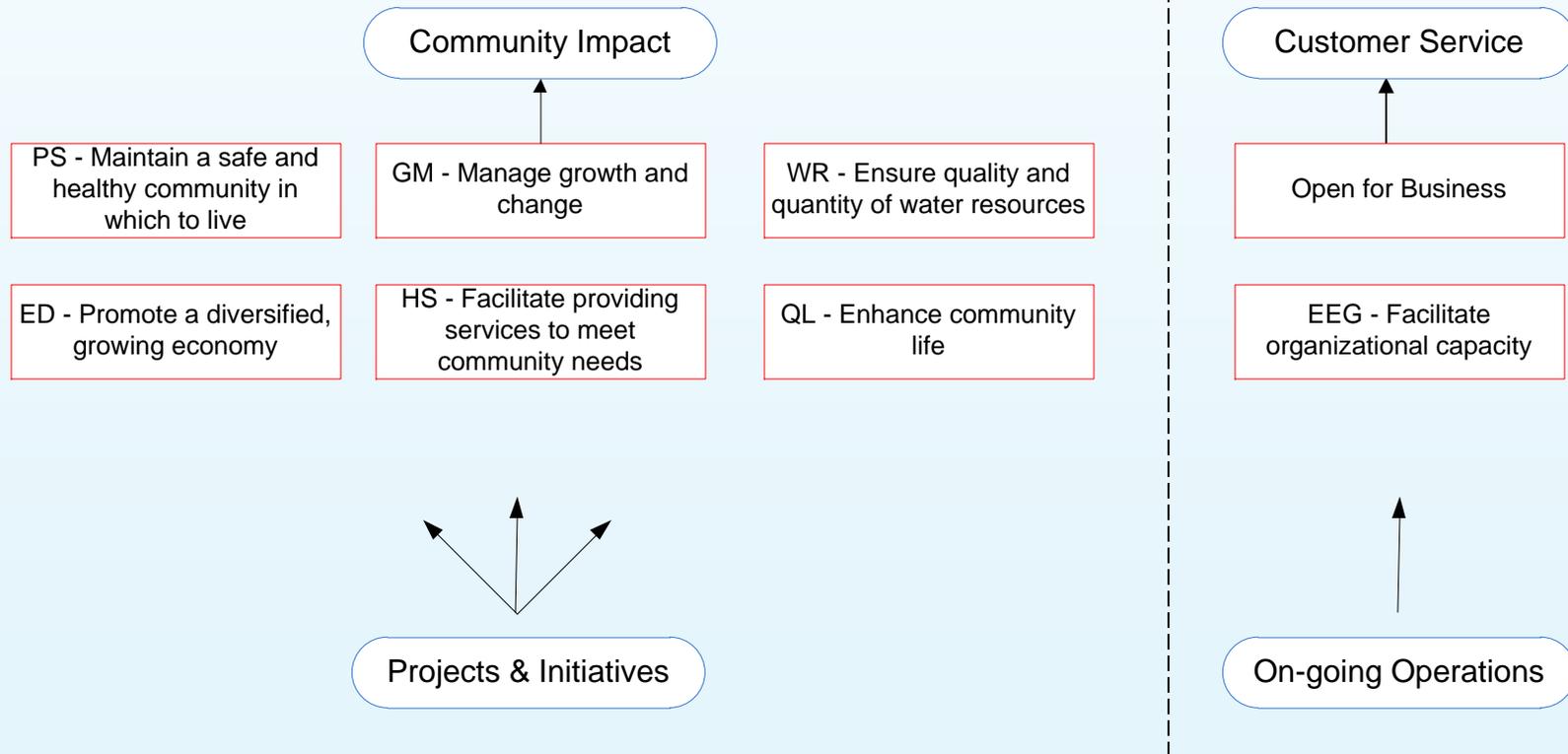


BCC Strategic Focus Areas

- Economic Development
- Growth Management
- Public Safety
- Human Services
- Fiscal / Financial Planning
- Water Resources
- Quality of Life
- Efficient & Effective Government



Budget Process Alignment





Performance Based Budgeting



Performance Budgeting

- Focuses on results
- Sets objectives and performance targets
- Flexible and inclusive
- Has a long term perspective – a continuous process



Performance Budgeting

- Link to strategic goals (Set by BCC)
- Development of performance measures
- Expenditures grouped to Services rather than line items



In Performance Based Budget (PBB)

Departments identify:

- Major services provided
- Distinguish between Mandated / Concurrency / Discretionary services
- Performance – current levels of service
- Budget for providing each service
- Staffing levels for providing the service



Proposed Calendar

Dec	<p>Review of proposed process with BCC – confirm focus areas</p> <p>SWOT workshops with Dirs & Managers for each Focus Area</p>
Jan	<p>Results from Citizen Survey</p> <p>Public Input meetings on operations and services</p> <p>Prepare review packet for BCC</p> <ul style="list-style-type: none"> • SWOT analysis • Citizen Survey • Employee Survey <p>Budget kick-off meeting</p>
Feb	<p>BCC Focus Area Workshop</p> <p>BCC workshop for preliminary review</p> <ul style="list-style-type: none"> • Assumptions and projected financial status • Confirm budget process and calendar • Confirm direction to organization <p>On-line solicitation of citizen input</p> <p>Departments update PBB information</p>



Proposed Calendar

Mar	<p>Goals workshop with Dirs & Managers for each Focus Area</p> <p>Departmental budget submissions due</p> <p>Departmental meetings with Budget to review operations and programs, confirm requests and prepare for meeting with Admin.</p>
Apr	<p>Departmental budget meetings with Admin</p>
May	<p>BCC workshops</p> <ul style="list-style-type: none"> • Review of operations, service levels and cost by strategic focus area • Review efforts to advance BCC goals • Update revenue picture
May - June	<p>Internal balancing of budget</p>
July	<p>Presentation of Recommended Budget</p> <p>MSBU Public Hearing</p> <p>Capital Improvement Program</p>
Sept	<p>Public Hearings on Recommended 2013/14 – 2014/15 Budget</p> <p>BCC adoption of 2013/14 – 2014/15 Budget</p>



General Fund
Five Year Financial Plan - Revenue/Expenditures
 (Thousands)

	Adopted Budget FY11/12	Planned Budget FY12/13	Projected Budget FY13/14	Projected Budget FY14/15	Projected Budget FY15/16
Operating Revenues					
Ad Valorem Taxes	25,981	24,488	23,998	23,998	24,358
Sales Taxes	9,994	9,994	9,994	10,094	10,195
State Revenue Sharing	3,368	3,368	3,486	3,521	3,556
Franchise Fees - FPL	7,750	7,750	7,750	7,828	7,906
Other Revenues & Fees	14,554	14,900	14,900	15,049	15,200
Less 5%-FS 129.01(2)(B)	-4,252	-2,927	-3,006	-3,025	-3,061
Subtotal Central Svs. Chgs	15,494	12,759	12,759	12,759	12,759
Subtotal Transfers In	7,314	7,692	7,692	7,692	7,692
Total Revenues	80,202	78,025	77,574	77,917	78,606
Expenditures					
Personal Services-Excluding Health	26,687	26,664	26,664	26,664	26,664
FRS Rates	1,859	1,990	2,050	2,111	2,175
Health & Life Insurance Costs	5,161	5,138	5,395	5,665	5,948
Operating Expenses	36,361	34,651	35,690	36,761	37,864
Capital Outlay	1,177	1,044	1,044	1,044	1,044
Grants & Aid	5,282	5,188	5,343	5,504	5,669
Transfers	6,946	6,923	7,131	7,345	7,565
1.5% Budget Reduction (Cummulative)			-1,224	-2,455	-3,695
Total Expenditures	83,473	81,598	82,093	82,638	83,233
Use of Reserves	-3,271	-3,573	-4,519	-4,721	-4,628



Assumptions

- Maintain current levels of service
- Maintain flat personnel costs
- Continue to identify efficiencies – target of 1.5%
- Sustainable replacement of capital assets
- Long range planned use of Fiscal Stabilization Reserve
- Prepare reduction scenarios

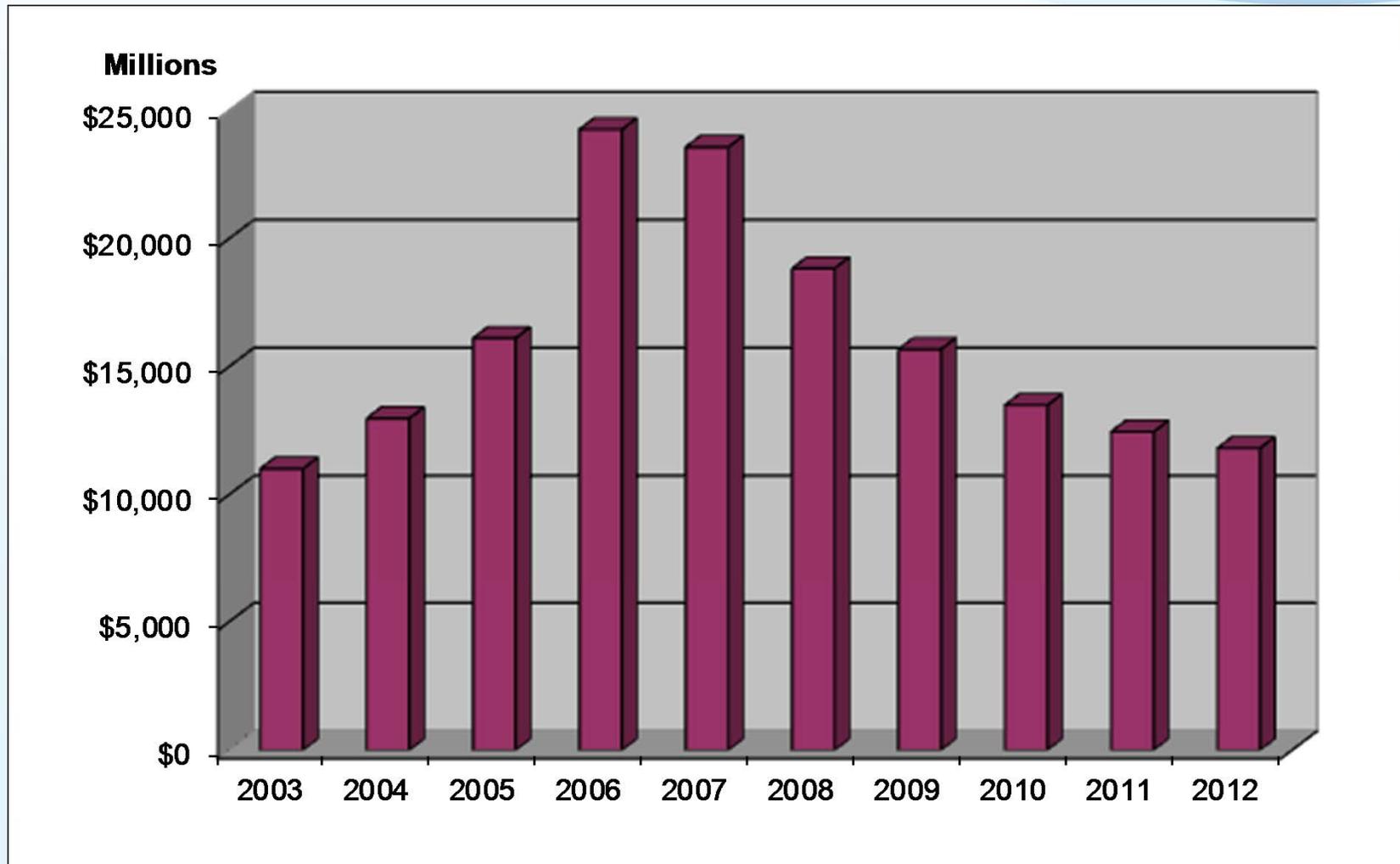


Budget History

- FY04/05 Hurricane Charley
- FY05/06 Recovery begins
- FY06/07 Recovery
- FY07/08 House Bill 1B Passed
- FY08/09 Performance Based Budgeting
- FY09/10 Property Devaluations
- FY10/11 Working towards Stabilization
- FY11/12 – FY12/13 First 2 Year Budget
- FY12/13 Focus on Evaluation

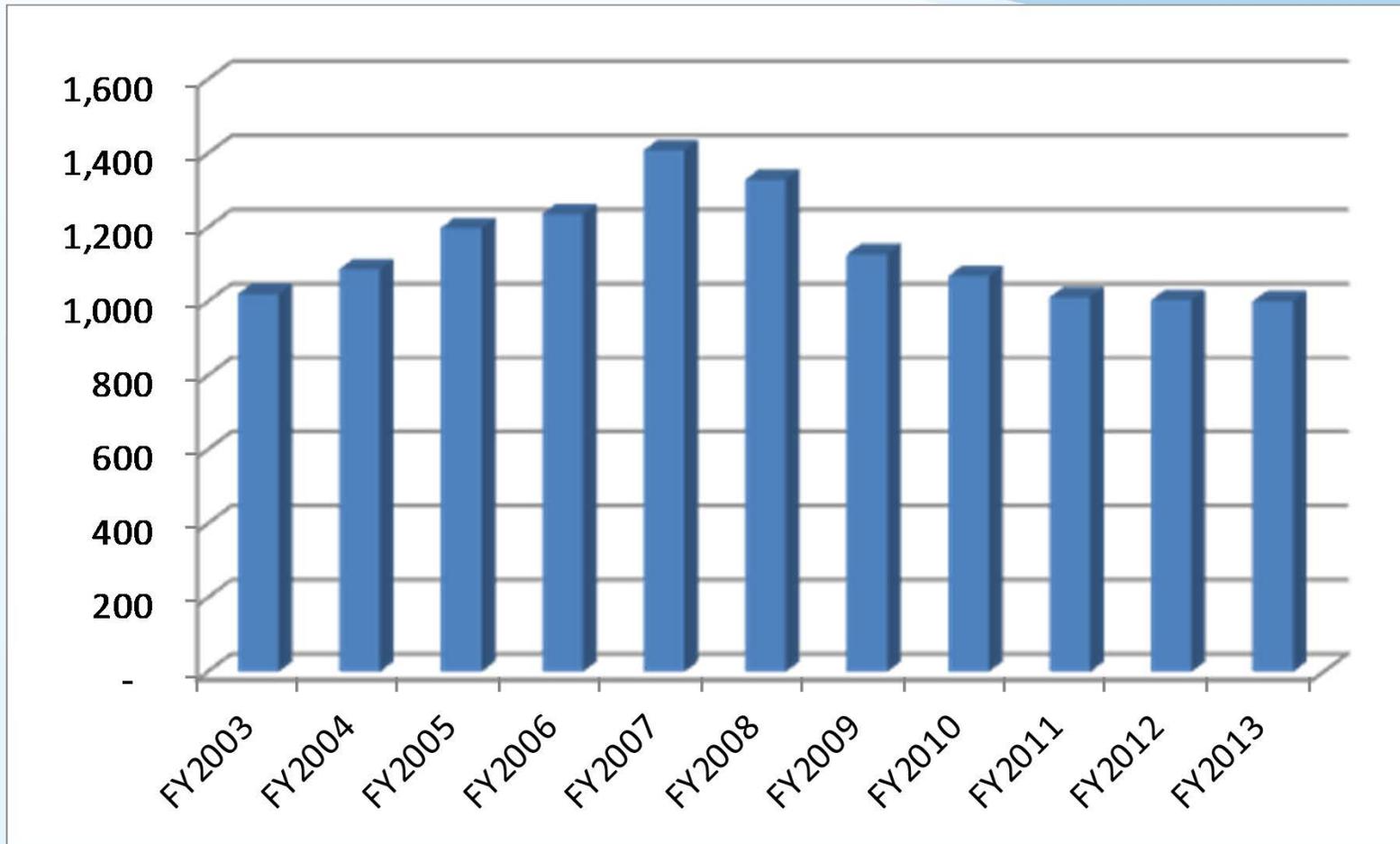


County-wide Assessed Value





BCC Countywide Full Time Personnel Count





Net Amended Budgets (in millions)

