

THROUGH THESE DOORS WALK ONLY THE FINEST PEOPLE – THE CITIZENS OF ESCAMBIA COUNTY. DECISIONS ARE MADE IN THIS ROOM AFFECTING THE DAILY LIVES OF OUR PEOPLE. DIGNIFIED CONDUCT IS APPRECIATED.

CHAMBER RULES

1. IF YOU WISH TO SPEAK, YOU WILL BE HEARD.
2. YOU MUST SIGN UP TO SPEAK. SIGN-UP SHEETS ARE AVAILABLE AT THE BACK OF THE ROOM.
3. YOU ARE REQUESTED TO KEEP YOUR REMARKS BRIEF AND FACTUAL.
4. BOTH SIDES ON AN ISSUE WILL BE GRANTED UNIFORM/MAXIMUM TIME TO SPEAK.
5. DURING QUASI-JUDICIAL HEARINGS (I.E., REZONINGS), CONDUCT IS VERY FORMAL AND REGULATED BY SUPREME COURT DECISIONS. VERBAL REACTION OR APPLAUSE IS NOT APPROPRIATE.

**PLEASE NOTE THAT ALL BCC MEETINGS ARE RECORDED AND TELEVISED**

**AGENDA**  
**BOARD OF COUNTY COMMISSIONERS PUBLIC HEARINGS**  
**SECOND PUBLIC HEARING - FISCAL YEAR 2011/2012 COUNTY-WIDE BUDGET**  
**September 27, 2011**  
**5:01 p.m.**  
**Governmental Complex – First Floor**

1. Call to Order.

**(PLEASE TURN YOUR CELL PHONE TO THE VIBRATE, SILENCE, OR OFF SETTING)**

2. Was the Meeting Properly Advertised?
3. 5:01 p.m. – Public Hearing for Consideration of the Final Budget for Fiscal Year 2011/2012
  - A. Presentation of Budget for Fiscal Year 2011/2012 – Charles R. "Randy" Oliver, County Administrator

Randy Oliver – Mister Chairman, Commissioners, this is the second of two required Public Hearings for the Board to adopt the Fiscal Year 2011/2012 Budget.

At its first Public Hearing held September 13, 2011, the Board of County Commissioners adopted the tentative millage rates and Budget for Fiscal Year 2011/2012. The law requires that prior to consideration of the final Budget, an explanation of the "Rolled Back Rate" be provided and entered into the records. The "Rolled Back Rate" is a computed millage rate that would generate the same amount of ad valorem tax dollars as the prior Fiscal Year, based on the proposed year's tax roll, excluding new construction.

The millage rates tentatively approved by the Board on September 13, 2011, are 6.9755 for the County-wide millage rate and .6850 for the Sheriff's Law Enforcement Municipal Services Taxing Unit (MSTU). The aggregate of these millage rates proposed for Fiscal Year 2011/2012 is 3.47% below the "Rolled Back Rate" certified by the Property Appraiser. This represents the percentage decrease in property taxes tentatively adopted by the Board.

Staff has recommended one amendment to the Fiscal Year 2011/2012 Tentative Budget. This amendment for an increase of \$4,057,017 is for recommended adjustments to the Tentative Budget.

The revised Budget will result in a balanced unified budget for Fiscal Year 2011/2012 of \$371,349,965, which is 1.61% less than the adopted Fiscal Year 2010/2011 Budget of \$377,317,198.

- B. Public Forum – Chairman Kevin W. White
- C. Board Adoption of the Final Millage Resolution for Fiscal Year 2011/2012 – Chairman Kevin W. White

Commissioner White – The Chair will entertain a motion to adopt the millage Resolution, presented in the Agenda backup, of 6.9755 mills for the County-wide millage rate and .6850 for the Sheriff's Law Enforcement MSTU for Fiscal Year 2011/2012.

- D. Board Adoption of a Resolution in the increased amount of \$4,057,017 amending the Tentative Fiscal Year 2011/2012 Budget - Chairman Kevin W. White

That the Board adopt the Resolution amending the Fiscal Year 2011/2012 Tentative Budget in the amount of \$4,057,017 for the following funds:

- General Fund (001)
- Economic Development Fund (102)
- Code Enforcement Fund (103)
- Mass Transit Fund (104)
- Tourist Development Fund (108)
- Other Grants and Projects Fund (110)
- Article V Fund (115)
- SHIP Fund (120)
- CDBG Entitlement Fund (129)
- E911 Operations Fund (145)
- HUD Home Fund (147)
- Community Redevelopment Fund (151)
- Transportation Trust Fund (175)
- MSBU Assessment Fund (177)
- LOST III Fund (352)
- Solid Waste Fund (401)
- Building Inspections Fund (406)
- Internal Service Fund (501)

- E. Board Adoption of the Final Budget Resolution for Fiscal Year 2011/2012 – Chairman Kevin W. White

Commissioner White – The Chair will entertain a motion to adopt the Final Budget Resolution of \$371,349,965, for fiscal year 2011/2012.

(Staff will provide a revised figure if any Commissioners have made changes and read it into the Record)

4. Board Adoption of the Fiscal Year 2011/2012 Annual Budget for the Santa Rosa Island Authority
5. Recommendation Concerning Approval of a Formal Fund Balance Policy - Amy Lovoy, Management and Budget Services Department Director

Recommendation: That the Board adopt the Resolution approving a formal Fund Balance Policy as required by the Governmental Accounting Standards Board (GASB) Statement #54.

6. Recommendation Concerning Approval of Letter of Agreement between Escambia County and the Agency for Health Care Administration/Sacred Heart Hospitals - Amy Lovoy, Management and Budget Services Department Director

Recommendation: That the Board approve the Letter of Agreement with the State of Florida to allow local government dollars to be used to “buy back” Medicaid reimbursement reductions on behalf of Sacred Heart Hospital, in the amount of \$1,141,956. This Agreement allows local dollars to be sent to the State to prevent the reduction of the Medicaid reimbursement rate to Sacred Heart Hospital.

[Since Sacred Heart has agreed to pay the equivalent of property taxes that would have been levied by both the City and the County, these funds will be available in the next year’s budget]

7. Recommendation Concerning Scheduling a Public Hearing Amending the Borrow Pit Ordinance Chapter 42, Art. VIII, Section 42-323 - Alison P. Rogers, County Attorney

Recommendation: That the Board take the following action concerning scheduling a Public Hearing amending the Borrow Pit Ordinance Chapter 42, Art. VIII, Section 42-323:

A. Authorize the scheduling of a Public Hearing to be held on October 6, 2011, at 5:31 p.m., for consideration of amending the Borrow Pit Ordinance Chapter 42, Article VIII, Section 42-323, Code of Ordinances; and

B. Approve ratifying the advertising of the Notice of Intent to Adopt that was published in the Pensacola News Journal on Saturday, September 24, 2011.

**(DRAFT ORDINANCE TO BE DISTRIBUTED UNDER SEPARATE COVER)**

8. Adjourn.



**BOARD OF COUNTY COMMISSIONERS**  
Escambia County, Florida

**Budget Public Hearing**

**Item #: 3. C.**

**Meeting Date:** 09/27/2011

**Issue:** Final Millage Resolution

**From:** Amy Lovoy

**Organization:** OMB

**CAO Approval:**

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**RECOMMENDATION:**

Board Adoption of the Final Millage Resolution for Fiscal Year 2011/2012 – Chairman Kevin W. White

Commissioner White – The Chair will entertain a motion to adopt the millage Resolution, presented in the Agenda backup, of 6.9755 mills for the County-wide millage rate and .6850 for the Sheriff's Law Enforcement MSTU for Fiscal Year 2011/2012.

**BACKGROUND:**

**BUDGETARY IMPACT:**

**LEGAL CONSIDERATIONS/SIGN-OFF:**

**PERSONNEL:**

**POLICY/REQUIREMENT FOR BOARD ACTION:**

**IMPLEMENTATION/COORDINATION:**

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**Attachments**

Final Millage Resolution

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM PROPERTY TAXES FOR ESCAMBIA COUNTY AND MUNICIPAL SERVICE TAXING UNITS FOR FISCAL YEAR 2011/12; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Escambia County, Florida, on September 27, 2011, adopted the Final Fiscal Year 2011/12 Millage Rates following a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the Board of County Commissioners of Escambia County, Florida held a public hearing to adopt the Final Fiscal Year 2011/2012 Budget as required by Florida Statute 200.065; and

**WHEREAS**, the value of real property not exempt from taxation within Escambia County has been certified by the County Property Appraiser to the Board of County Commissioners as \$13,296,901,852 countywide and \$9,602,329,112 for the unincorporated property of Escambia County.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Escambia County, Florida, that:

1. The FY 2011/12 operating millage rate for Countywide is 6.9755 mills which is less than the rolled back rate of 7.2058 mills.
2. The FY 2011/12 operating millage rate for the Law Enforcement MSTU is .6850 mills which is less than the rolled back rate of .7104 mills.
3. The FY 2011/12 current year proposed aggregate millage rate is 7.4702, which is 3.47% less than current year aggregate rolled back rate of 7.7384.
4. This resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 27th day of September 2011.

**ESCAMBIA COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Kevin W. White, Chairman

**ATTEST:** Ernie Lee Magaha  
Clerk of the Circuit Court

**BY:** \_\_\_\_\_  
Deputy Clerk

This document approved as to form and legal sufficiency

By 

Title County Attorney

Date 9/14/11



**BOARD OF COUNTY COMMISSIONERS**  
Escambia County, Florida

**Budget Public Hearing**

**Item #: 3. D.**

**Meeting Date:** 09/27/2011

**Issue:** Budget Adjustment to the Fiscal Year 2011/2012 Tentative Budget

**From:** Amy Lovoy

**Organization:** OMB

**CAO Approval:**

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**RECOMMENDATION:**

Board Adoption of a Resolution in the increased amount of \$4,057,017 amending the Tentative Fiscal Year 2011/2012 Budget - Chairman Kevin W. White

That the Board adopt the Resolution amending the Fiscal Year 2011/2012 Tentative Budget in the amount of \$4,057,017 for the following funds:

- General Fund (001)
- Economic Development Fund (102)
- Code Enforcement Fund (103)
- Mass Transit Fund (104)
- Tourist Development Fund (108)
- Other Grants and Projects Fund (110)
- Article V Fund (115)
- SHIP Fund (120)
- CDBG Entitlement Fund (129)
- E911 Operations Fund (145)
- HUD Home Fund (147)
- Community Redevelopment Fund (151)
- Transportation Trust Fund (175)
- MSBU Assessment Fund (177)
- LOST III Fund (352)
- Solid Waste Fund (401)
- Building Inspections Fund (406)
- Internal Service Fund (501)

**BACKGROUND:**

This adjustment to the tentative budget recognizes and appropriates changes that have occurred since the budget workshops. These changes include but are not limited to the following:

Increase to the Department of Juvenile Justice - \$392,123  
Increase in the General Fund subsidy to ECAT for fuel - \$122,556  
BCC adjustment/increase to outside agencies - \$85,923  
BCC increased allocations of the TDT for ACE and Sertoma - \$190,116  
Increased allocation to Clean and Green - \$5,000  
New FDOT/LOST III Grant for Olive Road - \$2,530,449

A complete listing is included in the agenda backup.

**BUDGETARY IMPACT:**

N/A

**LEGAL CONSIDERATIONS/SIGN-OFF:**

N/A

**PERSONNEL:**

N/A

**POLICY/REQUIREMENT FOR BOARD ACTION:**

N/A

**IMPLEMENTATION/COORDINATION:**

N/A

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**Attachments**

11-12 Budget Adjustments

**Board of County Commissioners  
Escambia County  
Supplemental Budget Amendment Resolution**

**Resolution Number  
R2011-**

WHEREAS, the following revenues were unanticipated in the adopted budget for Escambia County and the Board of County Commissioners now desires to appropriate said funds within the County Budget.

WHEREAS, changes to the FY 2011-2012 Proposed Budget have occurred, and these changes must be approved by the Board of County Commissioners.

NOW, THEREFORE, be it resolved by the Board of County Commissioners of Escambia County, Florida, that in accordance with Florida Statutes, Section 129.06 (2d), it does hereby appropriate in the following funds and accounts in the budget of the fiscal year ending September 30, 2012:

<u>Fund Name</u>	<u>Fund Number</u>
General Fund	1
Economic Development Fund	102
Code Enforcement Fund	103
Mass Transit Fund	104
Tourist Development Fund	108
Other Grants & Projects Fund	110
Article V Fund	115
SHIP Fund	120
CDBG Entitlement Fund	129
E911 Operations Fund	145
HUD Home Fund	147
Community Redevelopment Fund	151
Transportation Trust	175
Road Assessment/MSBU	177
LOST III Fund	352
Solid Waste Fund	401
Building Inspections Fund	406
Internal Service Fund	501

<u>Revenue Title</u>	<u>Fund Number</u>	<u>Account Code</u>	<u>Amount</u>
Ad Valorem Taxes	1	311002	1,302,891
MSTU - Law Enforcement	1	311005	67,473
Less 5%	1	389905	(68,518)
State Revenue Sharing	1	335120	180,458
Less 5%	1	389905	(9,023)
Indirect Costs - Other	1	369936	(490)
Indirect Costs - Other	1	369936	(4,500)
Fund Balance	102	389901	15,000
Transfers from F-001	103	381001	(15,222)
Transfers from F-001	104	381001	122,556
Fund Balance	108	389901	190,116
Fund Balance	108	389901	6,000
Non-Custodial Parent Placement Grant	110	331611	112,280
HUD Emergency Shelter Grant	110	331907	(706)
SHIP Fund Interest	120	361001	(1,000)
SHIP Fund Miscellaneous Revenues	120	338001	(9,000)
SHIP Fund Prior Year Revenues	120	369004	(140,500)
2011 HUD Entitlement Grant	129	331552	(151,541)
2011 HUD HOME Grant	147	331562	(28,607)
Fund Balance	151	389901	(9,512)
T-fers from F-129	151	381129	(15,000)
Fund Balance	151	389901	15,000
Transfer from Fund 401	175	381401	(63,011)
Fund Balance	177	389901	2



Camshire Meadows	177	363300	3,365
Highlands	177	363302	1,976
Windsong	177	363303	4,907
Fund Balance	352	389901	2,530,449
BC/BS Health Grant	501	341240	21,174
<b>Total</b>			<b>\$4,057,017</b>

Appropriations Title	Fund Number/Cost Center	Account Code/ Project Number	Amount
Communications	1/110101	54101	4,800
DJJ Cost Shift	1/110201	58106	392,123
Reserves for Operating	1/110201	59805	(392,123)
Reserves for Operating	1/110201	59805	1,301,846
Reserves for Operating	1/110201	59805	171,435
Tax Increment Financing City	1/110201	54910	30,000
Reserves for Operating	1/110201	59805	(30,000)
Reserves for Operating	1/110201	59805	(800)
Reserves for Operating	1/110201	59805	334,387
Reserves for Operating	1/110201	59805	92,482
First Call for Help/Council on Aging	1/110201	58201	11,250
Human Relations Commission	1/110201	58204	13,305
Lakeview	1/110201	58207	4,656
Chain Reaction	1/110201	58222	3,000
Escambia County School Readiness	1/110201	58228	34,500
Wildlife Sanctuary	1/110201	58231	4,887
Reserves for Operating	1/110201	59805	(85,923)
Reserves for Operating	1/110201	59805	15,222
Reserves for Operating	1/110201	59805	(122,556)
Reserves For Operating	1/110201	59805	(18,000)
Reserves For Operating	1/110201	59805	10,800
Reserves for Operating	1/110201	59805	115,230
Reserves for Operating	1/110201	59805	(72,060)
Reserves For Operating	1/110201	59805	(490)
Reserves For Operating	1/110201	59805	(4,500)
Other Contractual Services	1/110201	53401	20,000
Reserves For Operating	1/110201	59805	(20,000)
Escambia Community Clinics	1/110201	58226	(113,771)
Aids to Governmental Agencies	1/110201	58101	113,771
Transfers to F-103	1/110215	59131	(15,222)
Transfers to F-104	1/110215	59114	122,556
Communications	1/110302	54101	1,200
Communications	1/130101	54101	12,000
Communications	1/130101	54101	(10,800)
Postage and Freight	1/141001	54201	100
Printing and Binding	1/141001	54701	300
Other Current Charges	1/141001	54901	150
Office Supplies	1/141001	55101	250
Salaries	1/250501	51201	(86,756)
FICA	1/250501	52101	(6,636)
Retirement	1/250501	52201	(4,622)
Life & Health	1/250501	52301	(17,000)
Workers' Compensation	1/250501	52401	(216)
Salaries	1/250501	51201	56,135
FICA	1/250501	52101	4,294
Retirement	1/250501	52201	2,991
Life & Health	1/250501	52301	8,500
Workers' Compensation	1/250501	52401	140
Aids to Private Organizations	1/320202	58201	14,325
Personal Services	1/510101	59702	(92,482)

Tax Collector Administration	1/520101	59705	(334,387)
Professional Services	102/360704	53101	15,000
Salaries	103/290101	51201	(13,444)
FICA	103/290101	52101	(1,029)
Retirement	103/290101	52201	(716)
Workers' Compensation	103/290101	52401	(33)
Operating Supplies	104/320401	55201	122,556
Aids to Private Organizations	108/360101	58201	(33,356)
Reserves	108/360101	59801	33,356
Aids to Private Organizations	108/360105	58201	190,116
Aids to Private Organizations	108/360105	58201	6,000
Other Current Charges	110/220561	54901	(36)
Aids to Private Organizations	110/220561	58201	(670)
Salaries	110/320214	51201	74,360
FICA	110/320214	52101	5,689
Retirement	110/320214	52201	9,399
Life and Health	110/320214	52301	17,000
Workers' Compensation	110/320214	52401	193
Travel and Per Diem	110/320214	54001	1,000
Postage and Freight	110/320214	54201	400
Other Current Charges	110/320214	54901	2,739
Office Supplies	110/320214	55101	1,000
Training and Registrations	110/320214	55501	500
Aids to Governmental Agencies	115/410701	58101	(100)
Professional Services	115/410701	53101	100
Other Contractual Services	120/220440	53401	(21,000)
Other Current Charges	120/220440	54901	(4,500)
Other Grants & Aids	120/220440	58301	(125,000)
Other Contractual Services	129/220437	53401	(15,316)
Transfers	129/220437	59101	(15,000)
Other Contractual Services	129/220438	53401	10,000
Other Grants & Aids	129/220438	58301	85,000
Professional Services	129/220439	53101	(30,000)
Improvements Other than Bldgs	129/220439	56301	(122,764)
Aids to Private Organizations	129/220439	58201	(31,000)
Other Grants & Aids	129/220439	58301	(32,461)
Repair and Maintenance	145/330404	54601	140,528
Reserves	145/330404	59801	(140,528)
Other Contractual Services	147/220441	53401	(2,408)
Other Current Charges	147/220441	54901	(454)
Other Grants & Aids	147/220441	58301	(25,745)
Reserves	151/220521	59801	(9,512)
Salaries	175/210405	51201	6,356
FICA	175/210405	52101	487
Retirement	175/210405	52201	338
Workers' Compensation	175/210405	52401	192
Reserves	175/211101	59801	(63,011)
Reserves	175/211101	59801	19,365
Reserves	175/211101	59801	(7,373)
Other Current Charges	175/290202	54901	9
Salaries	175/290202	51201	(15,264)
FICA	175/290202	52101	(1,168)
Retirement	175/290202	52201	(2,360)
Workers' Compensation	175/290202	52401	(573)
Other Contractual Services	175/290205	53401	(9)
Reserves	177/140572	59801	2
Utilities	177/140986	54301	1,796
Other Current	177/140986	54901	180
Utilities	177/140987	54301	4,461
Other Current	177/140987	54901	446
Utilities	177/140988	54301	3,059
Other Current	177/140988	54901	306

Land	352/110267	56101	(250,000)
Reserves	352/110267	59801	(250,000)
Reserves	352/110267	59801	44,749
Buildings	352/110267	56201	150,000
Machinery & Equipment	352/110267	56401	(1,173,087)
Improvements Other than Bldgs.	352/210107	56301	180,000
Improvements Other than Bldgs	352/210109	56301	2,530,449
Machinery & Equipment	352/330435	56401	1,298,338
Transfers	401/230303	59101	(63,011)
Repair and Maintenance	401/230309	54601	165,000
Repair and Maintenance	401/230309	54601	63,011
Reserves	401/230310	59801	(5,000)
Machinery & Equipment	401/230314	56401	(165,000)
Other Contractual Services	401/230314	53401	5,000
Salaries	406/250111	51201	(56,135)
FICA	406/250111	52101	(4,294)
Retirement	406/250111	52201	(2,991)
Life & Health	406/250111	52301	(8,500)
Workers' Compensation	406/250111	52401	(140)
Reserves	406/250111	59801	72,060
Operating Supplies	501/150111	55201	4,850
Machinery & Equipment	501/150111	56401	16,324
<b>Total</b>			<b>\$4,057,017</b>

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Deputy Clerk

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Kevin W. White, Chairman

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Adopted

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OMB Approved

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Supplemental Budget Amendment  
Budget Adjustment

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FY 11/12 Budget Adjustments							
Department	Fund	Cost Center	Fund/Cost Center	Account Number	Title	Amount	Explanation
Non-Departmental	1	110101	1/110101	54101	Communications	4,800	IPAD monthly service cost.
Non-Departmental	1	110201	001/110201	58106	DJJ Cost Shift	392,123	State amended the cost share for DJJ after its initial allocation for FY11/12.
Non-Departmental	1	110201	001/110201	59805	Reserves for Operating	(392,123)	State amended the cost share for DJJ after its initial allocation for FY11/12.
Non-Departmental	1	110201	001/110201	59805	Reserves for Operating	1,301,846	Increase in Ad-Valorem over budget estimate from July 1st PA DR-420 Forms.
Non-Departmental	1	110201	001/110201	59805	Reserves for Operating	171,435	Increase in County Revenue Sharing over budget estimate from State.
Non-Departmental	1	110201	001/110201	54910	Tax Increment Financing City	30,000	Increase in City TIF from July 1st PA Estimates.
Non-Departmental	1	110201	001/110201	59805	Reserves for Operating	(30,000)	Increase in City TIF from July 1st PA Estimates.
Non-Departmental	1	110201	001/110201	59805	Reserves for Operating	(800)	Left out operating funds in this budget for FY11/12.
Non-Departmental	1	110201	001/110201	59805	Reserves for Operating	334,387	Decrease in budget request from budget estimate for the Tax Collector for FY11/12.
Non-Departmental	1	110201	001/110201	59805	Reserves for Operating	92,482	Decrease in budget request from budget estimate for the Property Appraiser for FY11/12.
Non-Departmental	1	110201	1/110201	58201	First Call for Help/Council on Aging	11,250	BCC made all general fund outside agencies whole to the amount allocated in FY10/11.
Non-Departmental	1	110201	1/110201	58204	Human Relations Commission	13,305	BCC made all general fund outside agencies whole to the amount allocated in FY10/11.
Non-Departmental	1	110201	1/110201	58207	Lakeview	4,656	BCC made all general fund outside agencies whole to the amount allocated in FY10/11.
Non-Departmental	1	110201	1/110201	58222	Chain Reaction	3,000	BCC made all general fund outside agencies whole to the amount allocated in FY10/11.
Non-Departmental	1	110201	1/110201	58228	Escambia County School Readiness	34,500	BCC made all general fund outside agencies whole to the amount allocated in FY10/11.
Non-Departmental	1	110201	1/110201	58231	Wildlife Sanctuary	4,887	BCC made all general fund outside agencies whole to the amount allocated in FY10/11.
Non-Departmental	1	110201	1/110201	59805	Reserves for Operating	(85,923)	BCC made all general fund outside agencies whole to the amount allocated in FY10/11.
Non-Departmental	1	110201	001/110201	59805	Reserves for Operating	15,222	Reducing budgeted salary accounts due to change in personnel
Non-Departmental	1	110201	1/110201	59805	Reserves for Operating	(122,556)	Increase in the F-001 Subsidy to cover additional fuel costs at ECAT.
Non-Departmental	1	110201	1/110201	59805	Reserves For Operating	(18,000)	IPAD monthly service cost.
Non-Departmental	1	110201	1/110201	59805	Reserves For Operating	10,800	IPAD monthly service cost.
Non-Departmental	1	110201	1/110201	59805	Reserves For Operating	115,230	Eliminating 2 Vacant Urban Planner I positions, in order to move the Bureau Chief Aid over from F-406.
Non-Departmental	1	110201	1/110201	59805	Reserves For Operating	(72,060)	Eliminating 2 Vacant Urban Planner I positions, in order to move the Bureau Chief Aid over from F-406.
Non-Departmental	1	110201	001/110201	59805	Reserves For Operating	(490)	Reduced Indirect costs from NEFI.
Non-Departmental	1	110201	001/110201	59805	Reserves For Operating	(4,500)	Reduced Indirect costs from NEFI
Non-Departmental	1	110201	1/110201	53401	Other Contractual Services	20,000	Gilmore Services for RML0
Non-Departmental	1	110201	1/110201	59805	Reserves For Operating	(20,000)	Gilmore Services for RML0
Non-Departmental	1	110201	001/110201	58226	Escambia Community Clinics	(113,771)	Agreement with AHCA and the County to participate in the low income pool which provides matching funds for the Clinic.

FY 11/12 Budget Adjustments							
Department	Fund	Cost Center	Fund/Cost Center	Account Number	Title	Amount	Explanation
Non-Departmental	1	110201	001/110201	58101	Aids to Governmental Agencies	113,771	Agreement with AHCA and the County to participate in the low income pool which provides matching funds for the Clinic.
Non-Departmental	1	110215	001/110215	59131	Transfers to F-103	(15,222)	Reducing budgeted salary accounts due to change in personnel
Non-Departmental	1	110215	1/110215	59114	Transfers to F-104	122,556	Increase in the F-001 Subsidy to cover additional fuel costs at ECAT.
County Administration	1	110302	1/110302	54101	Communications	1,200	IPAD monthly service cost.
Asst. County Administration	1	130101	1/130101	54101	Communications	12,000	IPAD monthly service cost.
Asst. County Administration	1	130101	1/130101	54101	Communications	(10,800)	IPAD monthly service cost.
Property Sales	1	141001	001/141001	54201	Postage and Freight	100	Left out operating funds in this budget for FY11/12.
Property Sales	1	141001	001/141001	54701	Printing and Binding	300	Left out operating funds in this budget for FY11/12.
Property Sales	1	141001	001/141001	54901	Other Current Charges	150	Left out operating funds in this budget for FY11/12.
Property Sales	1	141001	001/141001	55101	Office Supplies	250	Left out operating funds in this budget for FY11/12.
Planning & Zoning	1	250501	1/250501	51201	Salaries	(86,756)	Eliminating 2 Vacant Urban Planner I positions, in order to move the Bureau Chief Aid over from F-406.
Planning & Zoning	1	250501	1/250501	52101	FICA	(6,636)	Eliminating 2 Vacant Urban Planner I positions, in order to move the Bureau Chief Aid over from F-406.
Planning & Zoning	1	250501	1/250501	52201	Retirement	(4,622)	Eliminating 2 Vacant Urban Planner I positions, in order to move the Bureau Chief Aid over from F-406.
Planning & Zoning	1	250501	1/250501	52301	Life & Health	(17,000)	Eliminating 2 Vacant Urban Planner I positions, in order to move the Bureau Chief Aid over from F-406.
Planning & Zoning	1	250501	1/250501	52401	Workers' Compensation	(216)	Eliminating 2 Vacant Urban Planner I positions, in order to move the Bureau Chief Aid over from F-406.
Planning & Zoning	1	250501	1/250501	51201	Salaries	56,135	Eliminating 2 Vacant Urban Planner I positions, in order to move the Bureau Chief Aid over from F-406.
Planning & Zoning	1	250501	1/250501	52101	FICA	4,294	Eliminating 2 Vacant Urban Planner I positions, in order to move the Bureau Chief Aid over from F-406.
Planning & Zoning	1	250501	1/250501	52201	Retirement	2,991	Eliminating 2 Vacant Urban Planner I positions, in order to move the Bureau Chief Aid over from F-406.
Planning & Zoning	1	250501	1/250501	52301	Life & Health	8,500	Eliminating 2 Vacant Urban Planner I positions, in order to move the Bureau Chief Aid over from F-406.
Planning & Zoning	1	250501	1/250501	52401	Workers' Compensation	140	Eliminating 2 Vacant Urban Planner I positions, in order to move the Bureau Chief Aid over from F-406.
Community Affairs	1	320202	1/320202	58201	Aids to Private Organizations	14,325	BCC made all general fund outside agencies whole to the amount allocated in FY10/11.
Property Appraiser	1	510101	001/510101	59702	Personal Services	(92,482)	Decrease in budget request from budget estimate for the Property Appraiser for FY11/12.
Tax Collector	1	520101	001/520101	59705	Tax Collector Administration	(334,387)	Decrease in budget request from budget estimate for the Tax Collector for FY11/12.
General Fund	1			311002	Ad Valorem Taxes	1,302,891	Increase in Ad-Valorem over budget estimate from July 1st PA DR-420 Forms.
General Fund	1			311005	MSTU - Law Enforcement	67,473	Increase in Ad-Valorem over budget estimate from July 1st PA DR-420 Forms.
General Fund	1			389905	Less 5%	(68,518)	Increase in Ad-Valorem over budget estimate from July 1st PA DR-420 Forms.
General Fund	1			335120	State Revenue Sharing	180,458	Increase in County Revenue Sharing over budget estimate from State.

FY 11/12 Budget Adjustments							
Department	Fund	Cost Center	Fund/Cost Center	Account Number	Title	Amount	Explanation
General Fund	1			389905	Less 5%	(9,023)	Increase in County Revenue Sharing over budget estimate from State.
General Fund	1			369936	Indirect Costs - Other	(490)	Reduced Indirect costs from NEFI.
General Fund	1			369936	Indirect Costs - Other	(4,500)	Reduced Indirect costs from NEFI
Economic Development	102	360704	102/360704	53101	Professional Services	15,000	Lobbyist for Oil Spill related activities.
Economic Development	102			389901	Fund Balance	15,000	Lobbyist for Oil Spill related activities.
Corrections/Code Enforcement	103	290101	103/290101	51201	Salaries	(13,444)	Reducing budgeted salary accounts due to change in personnel
Corrections/Code Enforcement	103	290101	103/290101	52101	FICA	(1,029)	Reducing budgeted salary accounts due to change in personnel
Corrections/Code Enforcement	103	290101	103/290101	52201	Retirement	(716)	Reducing budgeted salary accounts due to change in personnel
Corrections/Code Enforcement	103	290101	103/290101	52401	Workers' Compensation	(33)	Reducing budgeted salary accounts due to change in personnel
Corrections/Code Enforcement	103			381001	Transfers from F-001	(15,222)	Reducing budgeted salary accounts due to change in personnel
ECAT Operations	104	320401	104/320401	55201	Operating Supplies	122,556	Increase in the F-001 Subsidy to cover additional fuel costs at ECAT.
Mass Transit Fund	104			381001	Transfers from F-001	122,556	Increase in the F-001 Subsidy to cover additional fuel costs at ECAT.
Tourist Development Fund	108	360101	108/360101	58201	Aids to Private Organizations	(33,356)	Moving unallocated funds to reserves.
Tourist Development Fund	108	360101	108/360101	59801	Reserves	33,356	Moving unallocated funds to reserves.
4th Cent TDT	108	360105	108/360105	58201	Aids to Private Organizations	190,116	BCC increased allocations to ACE \$150k and Sertoma \$75k.
Tourist Development	108	360105	108/360105	58201	Aids to Private Organizations	6,000	Pensacola Alumni Charity Event, 4th Cent TDT.
Tourist Development Fund	108			389901	Fund Balance	190,116	BCC increased allocations to ACE \$150k and Sertoma \$75k.
Tourist Development	108			389901	Fund Balance	6,000	Pensacola Alumni Charity Event, 4th Cent TDT.
Community & Environment/NEFI	110	220561	110/220561	54901	Other Current Charges	(36)	2011 Emergency Shelter Grant was awarded lower than budgeted
Community & Environment/NEFI	110	220561	110/220561	58201	Aids to Private Organizations	(670)	2011 Emergency Shelter Grant was awarded lower than budgeted
Non-Custodial Parent Placement	110	320214	110/320214	51201	Salaries	74,360	An agreement is Workforce Escarosa was reached after the proposed budget was complete to fund this grant.
Non-Custodial Parent Placement	110	320214	110/320214	52101	FICA	5,689	An agreement is Workforce Escarosa was reached after the proposed budget was complete to fund this grant.
Non-Custodial Parent Placement	110	320214	110/320214	52201	Retirement	9,399	An agreement is Workforce Escarosa was reached after the proposed budget was complete to fund this grant.
Non-Custodial Parent Placement	110	320214	110/320214	52301	Life and Health	17,000	An agreement is Workforce Escarosa was reached after the proposed budget was complete to fund this grant.
Non-Custodial Parent Placement	110	320214	110/320214	52401	Workers' Compensation	193	An agreement is Workforce Escarosa was reached after the proposed budget was complete to fund this grant.
Non-Custodial Parent Placement	110	320214	110/320214	54001	Travel and Per Diem	1,000	An agreement is Workforce Escarosa was reached after the proposed budget was complete to fund this grant.
Non-Custodial Parent Placement	110	320214	110/320214	54201	Postage and Freight	400	An agreement is Workforce Escarosa was reached after the proposed budget was complete to fund this grant.
Non-Custodial Parent Placement	110	320214	110/320214	54901	Other Current Charges	2,739	An agreement is Workforce Escarosa was reached after the proposed budget was complete to fund this grant.

FY 11/12 Budget Adjustments							
Department	Fund	Cost Center	Fund/Cost Center	Account Number	Title	Amount	Explanation
Non-Custodial Parent Placement	110	320214	110/320214	55101	Office Supplies	1,000	An agreement is Workforce Escarosa was reached after the proposed budget was complete to fund this grant.
Non-Custodial Parent Placement	110	320214	110/320214	55501	Training and Registrations	500	An agreement is Workforce Escarosa was reached after the proposed budget was complete to fund this grant.
Other Grants & Projects Fund	110			331611	Non-Custodial Parent Placement Grant	112,280	An agreement is Workforce Escarosa was reached after the proposed budget was complete to fund this grant.
Community & Environment/NEFI	110			331907	HUD Emergency Shelter Grant	(706)	2011 Emergency Shelter Grant was awarded lower than budgeted
Law Library	115	410701	115/410701	58101	Aids to Governmental Agencies	(100)	Annual Audit premium was \$100 more
Law Library	115	410701	115/410701	53101	Professional Services	100	Annual Audit premium was \$100 more
Community & Environment/NEFI	120	220440	120/220440	53401	Other Contractual Services	(21,000)	SHIP 2012 Grant
Community & Environment/NEFI	120	220440	120/220440	54901	Other Current Charges	(4,500)	SHIP 2012 Grant
Community & Environment/NEFI	120	220440	120/220440	58301	Other Grants & Aids	(125,000)	SHIP 2012 Grant
Community & Environment/NEFI	120			361001	SHIP Fund Interest	(1,000)	SHIP 2012 Grant
Community & Environment/NEFI	120			338001	SHIP Fund Miscellaneous Revenues	(9,000)	SHIP 2012 Grant
Community & Environment/NEFI	120			369004	SHIP Fund Prior Year Revenues	(140,500)	SHIP 2012 Grant
Community & Environment/NEFI	129	220437	129/220437	53401	Other Contractual Services	(15,316)	2011 CDBG - Actual grant award came in lower than budgeted
Community & Environment/NEFI	129	220437	129/220437	59101	Transfers	(15,000)	2011 CDBG - Actual grant award came in lower than budgeted
Community & Environment/NEFI	129	220438	129/220438	53401	Other Contractual Services	10,000	2011 CDBG - Actual grant award came in lower than budgeted
Community & Environment/NEFI	129	220438	129/220438	58301	Other Grants & Aids	85,000	2011 CDBG - Actual grant award came in lower than budgeted
Community & Environment/NEFI	129	220439	129/220439	53101	Professional Services	(30,000)	2011 CDBG - Actual grant award came in lower than budgeted
Community & Environment/NEFI	129	220439	129/220439	56301	Improvements Other than Bldgs	(122,764)	2011 CDBG - Actual grant award came in lower than budgeted
Community & Environment/NEFI	129	220439	129/220439	58201	Aids to Private Organizations	(31,000)	2011 CDBG - Actual grant award came in lower than budgeted
Community & Environment/NEFI	129	220439	129/220439	58301	Other Grants & Aids	(32,461)	2011 CDBG - Actual grant award came in lower than budgeted
Community & Environment/NEFI	129			331552	2011 HUD Entitlement Grant	(151,541)	2011 CDBG - Actual grant award came in lower than budgeted
E911 Communications	145	330404	145/330404	54601	Repair and Maintenance	140,528	Increase for Maintenance agreement for E-911 System.
E911 Communications	145	330404	145/330404	59801	Reserves	(140,528)	Increase for Maintenance agreement for E-911 System.
Community & Environment/NEFI	147	220441	147/220441	53401	Other Contractual Services	(2,408)	2011 HUD HOME - Actual grant award came in lower than budgeted
Community & Environment/NEFI	147	220441	147/220441	54901	Other Current Charges	(454)	2011 HUD HOME - Actual grant award came in lower than budgeted
Community & Environment/NEFI	147	220441	147/220441	58301	Other Grants & Aids	(25,745)	2011 HUD HOME - Actual grant award came in lower than budgeted
Community & Environment/NEFI	147			331562	2011 HUD HOME Grant	(28,607)	2011 HUD HOME - Actual grant award came in lower than budgeted
Neighborhood Restoration	151	220521	151/220521	59801	Reserves	(9,512)	N. Rest budget over funded by 9,512.
CRA Fund	151			389901	Fund Balance	(9,512)	N. Rest budget over funded by 9,512.
CRA	151			381129	T-fers from F-129	(15,000)	Reduced CDBG funds for the CRA.
CRA	151			389901	Fund Balance	15,000	Reduced CDBG funds for the CRA.
Public Works/Fleet Maintenance	175	210405	175/210405	51201	Salaries	6,356	Maintenance Tech

FY 11/12 Budget Adjustments							
Department	Fund	Cost Center	Fund/Cost Center	Account Number	Title	Amount	Explanation
Public Works/Fleet Maintenance	175	210405	175/210405	52101	FICA	487	Maintenance Tech
Public Works/Fleet Maintenance	175	210405	175/210405	52201	Retirement	338	Maintenance Tech
Public Works/Fleet Maintenance	175	210405	175/210405	52401	Workers' Compensation	192	Maintenance Tech
Engineering	175	211101	175/211101	59801	Reserves	(63,011)	Solid Waste only needs 5 RCO's not 7
Engineering	175	211101	175/211101	59801	Reserves	19,365	Officer positions
Public Works/Reserves	175	211101	175/211101	59801	Reserves	(7,373)	Maintenance Tech
Road Prison	175	290202	175/290202	54901	Other Current Charges	9	Expenses higher than revenue projections.
Corrections/Road Prison	175	290202	175/290202	51201	Salaries	(15,264)	Officer positions
Corrections/Road Prison	175	290202	175/290202	52101	FICA	(1,168)	Officer positions
Corrections/Road Prison	175	290202	175/290202	52201	Retirement	(2,360)	Officer positions
Corrections/Road Prison	175	290202	175/290202	52401	Workers' Compensation	(573)	Officer positions
Road Prison Commissary	175	290205	175/290205	53401	Other Contractual Services	(9)	Expenses higher than revenue projections.
Corrections	175			381401	Transfer from Fund 401	(63,011)	Solid Waste only needs 5 RCO's not 7
Management & Budget	177	140572	177/140572	59801	Reserves	2	Correction to fund balance
Management & Budget	177	140986	177/140986	54301	Utilities	1,796	New lighting MSBU for Highlands
Management & Budget	177	140986	177/140986	54901	Other Current	180	New lighting MSBU for Highlands
Management & Budget	177	140987	177/140987	54301	Utilities	4,461	New lighting MSBU for Windsong
Management & Budget	177	140987	177/140987	54901	Other Current	446	New lighting MSBU for Windsong
Management & Budget	177	140988	177/140988	54301	Utilities	3,059	New lighting MSBU for Camshire Meadows
Management & Budget	177	140988	177/140988	54901	Other Current	306	New lighting MSBU for Camshire Meadows
Management & Budget	177			389901	Fund Balance	2	Correction to fund balance
Management & Budget	177			363300	Camshire Meadows	3,365	New lighting MSBU for Camshire Meadows
Management & Budget	177			363302	Highlands	1,976	New lighting MSBU for Highlands
Management & Budget	177			363303	Windsong	4,907	New lighting MSBU for Windsong
Public Facilities and Projects	352	110267	352/110267	56101	Land	(250,000)	Revisions to the FY11/12 LOST 3 allocations.
Public Facilities and Projects	352	110267	352/110267	59801	Reserves	(250,000)	Revisions to the FY11/12 LOST 3 allocations.
Public Facilities and Projects	352	110267	352/110267	59801	Reserves	44,749	Revisions to the FY11/12 LOST 3 allocations.
Public Facilities and Projects	352	110267	352/110267	56201	Buildings	150,000	Stephanie Road Building Expansion/4H.
Public Facilities and Projects	352	110267	352/110267	56401	Machinery & Equipment	(1,173,087)	Revisions to the FY11/12 LOST 3 allocations.
Transportation and Drainage	352	210107	352/210107	56301	Improvements Other than Bldgs.	180,000	Revisions to the FY11/12 LOST 3 allocations.
Transportation/Drainage LOST III	352	210109	352/210109	56301	Improvements Other than Bldgs	2,530,449	FDOT Olive Road Grant/LOST III
Public Safety	352	330435	352/330435	56401	Machinery & Equipment	1,298,338	Rebanding Initiative.
LOST III	352			389901	Fund Balance	2,530,449	FDOT Olive Road Grant/LOST III
Solid Waste	401	230303	401/230303	59101	Transfers	(63,011)	Solid Waste only needs 5 RCO's not 7
Solid Waste	401	230309	401/230309	54601	Repair and Maintenance	165,000	Vehicles will be purchased in FY10/11.
Solid Waste	401	230309	401/230309	54601	Repair and Maintenance	63,011	Solid Waste only needs 5 RCO's not 7
Solid Waste	401	230310	401/230310	59801	Reserves	(5,000)	13-2011.
Solid Waste	401	230314	401/230314	56401	Machinery & Equipment	(165,000)	Vehicles will be purchased in FY10/11.
Solid Waste/Operations	401	230314	401/230314	53401	Other Contractual Services	5,000	13-2011.
Building Inspection Admin	406	250111	406/250111	51201	Salaries	(56,135)	Moving Bureau Chief Aid from F-406 to F-001, Planning.
Building Inspection Admin	406	250111	406/250111	52101	FICA	(4,294)	Moving Bureau Chief Aid from F-406 to F-001, Planning.
Building Inspection Admin	406	250111	406/250111	52201	Retirement	(2,991)	Moving Bureau Chief Aid from F-406 to F-001, Planning.
Building Inspection Admin	406	250111	406/250111	52301	Life & Health	(8,500)	Moving Bureau Chief Aid from F-406 to F-001, Planning.
Building Inspection Admin	406	250111	406/250111	52401	Workers' Compensation	(140)	Moving Bureau Chief Aid from F-406 to F-001, Planning.
Building Inspection Admin	406	250111	406/250111	59801	Reserves	72,060	Moving Bureau Chief Aid from F-406 to F-001, Planning.
Internal Service Fund	501	150111	501/150111	55201	Operating Supplies	4,850	Need to add grant funds to the FY11/12 Budget.
Internal Service Fund	501	150111	501/150111	56401	Machinery & Equipment	16,324	Need to add grant funds to the FY11/12 Budget.



<b>FY 11/12 Budget Adjustments</b>							
<b>Department</b>	<b>Fund</b>	<b>Cost Center</b>	<b>Fund/Cost Center</b>	<b>Account Number</b>	<b>Title</b>	<b>Amount</b>	<b>Explanation</b>
Internal Service Fund	501			341240	BC/BS Health Grant	21,174	Need to add grant funds to the FY11/12 Budget.



**BOARD OF COUNTY COMMISSIONERS**  
Escambia County, Florida

**Budget Public Hearing**

**Item #: 3. E.**

**Meeting Date:** 09/27/2011

**Issue:** Final Budget Resolution

**From:** Amy Lovoy

**Organization:** OMB

**CAO Approval:**

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**RECOMMENDATION:**

Board Adoption of the Final Budget Resolution for Fiscal Year 2011/2012 – Chairman Kevin W. White

Commissioner White – The Chair will entertain a motion to adopt the Final Budget Resolution of \$371,349,965, for fiscal year 2011/2012.

(Staff will provide a revised figure if any Commissioners have made changes and read it into the Record)

**BACKGROUND:**

**BUDGETARY IMPACT:**

**LEGAL CONSIDERATIONS/SIGN-OFF:**

**PERSONNEL:**

**POLICY/REQUIREMENT FOR BOARD ACTION:**

**IMPLEMENTATION/COORDINATION:**

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**Attachments**

Final Budget Resolution

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2011/12; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Escambia County, Florida held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the Board of County Commissioners of Escambia County, Florida set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2011/2012 in the amount of \$371,349,965 and as further detailed in Attachment A which is incorporated and made part of this resolution.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Escambia County, Florida, that:

1. The FY 2011/12 Final Budget be adopted.
2. This resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 27th day of September 2011.

**ESCAMBIA COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Kevin W. White, Chairman

**ATTEST:** Ernie Lee Magaha  
Clerk of the Circuit Court

**BY:** \_\_\_\_\_  
Deputy Clerk

This document approved as to form and legal sufficiency

By [Signature]  
Title County Attorney  
Date 9/19/11

**Escambia County 11/12 Budget  
by Fund  
Attachment A**

Fund Name	Revenues	Expenditures
GENERAL FUND - 001	173,665,332.00	173,665,332.00
ESCAMBIA COUNTY RESTRICTED FUND -101	293,382.00	293,382.00
ECONOMIC DEVELOPMENT FUND - 102	2,765,000.00	2,765,000.00
CODE ENFORCEMENT - 103	2,188,239.00	2,188,239.00
MASS TRANSIT - 104	9,030,374.00	9,030,374.00
M AND STATE I FUND - 106	18,396.00	18,396.00
TOURIST PROMOTION FUND - 108	5,758,178.00	5,758,178.00
OTHER GRANT PROJECTS FUND - 110	8,728,639.00	8,728,639.00
DISASTER RECOVERY - 112	-	0.00
MISDEMEANOR PROBATION - 114	2,330,518.00	2,330,518.00
ARTICLE V/FINES & FORFEITURES - 115	3,322,595.00	3,322,595.00
DEVELOPMENT REVIEW FUND - 116	255,250.00	255,250.00
PERIDO KEY BEACH MOUSE - 117	-	0.00
SHIP - 120	160,000.00	160,000.00
LAW ENFORCEMENT TRUST FUND - 121	-	0.00
ESCAMBIA AFFORDABLE HOUSING - 124	1,732,212.00	1,732,212.00
CDBG HUD ENTITLEMENT FUND - 129	5,580,335.00	5,580,335.00
HANDICAPPED PARKING FINES - 130	19,000.00	19,000.00
FAMILY MEDIATION FUND - 131	100,000.00	100,000.00
FIRE PROTECTION FUND - 143	11,186,061.00	11,186,061.00
E-911 OPERATIONS FUND - 145	1,448,750.00	1,448,750.00
HUD CDBG HOUSING REHAB LOAN - 146	50,000.00	50,000.00
HUD-HOME FUND - 147	4,416,006.00	4,416,006.00
COMMUNITY REDEVELOPMENT AGENCY - 151	1,767,073.00	1,767,073.00
SOUTHWEST SECTOR CRA -152	-	0.00
BOB SIKES TOLL FACILITIES - 167	2,707,500.00	2,707,500.00
TRANSPORTATION TRUST FUND - 175	19,870,212.00	19,870,212.00
MSBU PROGRAM FUND - 177	748,553.00	748,553.00
MASTER DRAINAGE BASINS FUND - 181	58,829.00	58,829.00
DEBT SERVICE - 203	9,961,141.00	9,961,141.00
CAPITAL IMPROVEMENT PROGRAM - 310	-	0.00
FTA CAPITAL PROJECT FUND - 320	-	0.00
CAPITAL PROJECTS-NEW ROAD -333	-	0.00
LOCAL OPTION SALES TAX - 350	-	0.00
LOCAL OPTION SALES TAX II - 351	-	0.00
LOCAL OPTION SALES TAX III - 352	34,420,900.00	34,420,900.00
SOLID WASTE FUND - 401	19,342,566.00	19,342,566.00
INSPECTION FUND - 406	2,639,118.00	2,639,118.00
EMERGENCY MEDICAL SERVICES - 408	13,719,127.00	13,719,127.00
CIVIC CENTER - 409	6,934,743.00	6,934,743.00
INTERNAL SERVICE FUND - 501	26,131,936.00	26,131,936.00
	371,349,965.00	371,349,965.00



**BOARD OF COUNTY COMMISSIONERS**  
Escambia County, Florida

**Budget Public Hearing**

Item #: 4.

**Meeting Date:** 09/27/2011

**Issue:** SRIA FY11-12 Budget

**From:** Amy Lovoy

**Organization:** OMB

**CAO Approval:**

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**RECOMMENDATION:**

Board Adoption of the Fiscal Year 2011/2012 Annual Budget for the Santa Rosa Island Authority

**BACKGROUND:**

**BUDGETARY IMPACT:**

**LEGAL CONSIDERATIONS/SIGN-OFF:**

**PERSONNEL:**

**POLICY/REQUIREMENT FOR BOARD ACTION:**

**IMPLEMENTATION/COORDINATION:**

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**Attachments**

SRIA 2012 Budget



**Santa Rosa Island Authority**

**Proposed Budget**

**Fiscal Year 2012**

**SANTA ROSA ISLAND AUTHORITY  
FY 2012 BUDGET**

	2011 Budget	2012 Budget	Difference	% Inc
Beginning Working Capital	\$ 3,425,000	\$ 4,680,000	\$ 1,255,000	36.64%
<b>Operating Revenues:</b>				
Commercial	\$ 2,765,942	\$ 3,319,130	\$ 553,188	20.00%
Residential	\$ 2,678,809	\$ 2,727,375	\$ 48,566	1.81%
Island Improvement Funds-Portofino	\$ 491,443	\$ 492,825	\$ 1,382	0.24%
<b>TOTAL OPERATING REVENUES</b>	<u>\$ 5,936,194</u>	<u>\$ 6,539,330</u>	<u>\$ 602,936</u>	<u>10.16%</u>
<b>Operating Expenses:</b>				
Administration and Leasing	\$ 678,005	\$ 690,208	\$ 12,203	2.10%
Finance	\$ 471,500	\$ 484,398	\$ 12,898	2.74%
Environmental and Developmental Services	\$ 467,213	\$ 738,747	\$ 271,534	58.12%
Human Resources and Marketing	\$ 598,072	\$ 709,061	\$ 110,989	18.56%
Public and Recreation Facilities	\$ 2,443,607	\$ 2,686,606	\$ 242,999	9.94%
Public Safety	\$ 1,444,085	\$ 1,594,107	\$ 150,022	10.39%
<b>TOTAL OPERATING EXPENSES</b>	<u>\$ 6,100,482</u>	<u>\$ 6,903,127</u>	<u>\$ 802,645</u>	<u>13.16%</u>
<b>Non-operating Revenues:</b>				
Investment Income	\$ 50,000	\$ 40,000	\$ (10,000)	-20.00%
Bob Sikes Toll Bridge Administration	\$ 37,500	\$ 37,500	\$ -	0.00%
Consideration Fees -			\$ -	0.00%
<b>TOTAL NON-OPERATING REVENUES</b>	<u>\$ 87,500</u>	<u>\$ 77,500</u>	<u>\$ (10,000)</u>	<u>-11.43%</u>
Income before Other Changes	-\$76,788	-\$286,497	-\$209,709	273.10%
<b>Other Changes:</b>				
Capital Expenditures	\$ 255,500	\$ 235,000	\$ (20,500)	-8.02%
Infrastructure and Other Projects	\$ 110,000	\$ 1,070,000	\$ 960,000	872.73%
Debt Payment -Road and Beach Nourishment Bonds	\$ 800,000	\$ 800,000	\$ -	0.00%
<b>TOTAL OTHER CHANGES</b>	<u>\$ 965,500</u>	<u>\$ 1,905,000</u>	<u>\$ 939,500</u>	<u>97.31%</u>
Change in Working Capital	\$ (1,042,288)	\$ (2,191,497)		
Additional Contingency Funds - Reserve	\$ 100,000	\$ 100,000		
Ending Working Capital	\$ 2,282,712	\$ 2,388,503		
Less: Island Improvement Funds-Portofino	\$ (1,781,111)	\$ (2,285,744)		
Ending Unrestricted Working Capital	<u>\$ 501,601</u>	<u>\$ 122,759</u>		
<b>Designated for Contingencies:</b>				
Beginning Balance	\$ 700,000	\$ 617,500		
Additional - Reserve	\$ 100,000	\$ 100,000		
Less - Settlement of Lawsuits				
Ending Balance	<u>\$ 800,000</u>	<u>\$ 717,500</u>		
<b>Total Budget Expenses Operating and Others</b>	<u>\$ 7,065,982</u>	<u>\$ 8,808,127</u>	<u>\$ 1,742,145</u>	<u>24.66%</u>

## ADMINISTRATION, LEASING AND MARKETING

**Mission:** To implement policies approved by the Santa Rosa Island Authority Board of Directors, and ensure that legal requirements are met. Provide strong leadership and manage the business of Pensacola Beach by actively pursuing goals and objectives adopted by the Board.

**Programs:** Administration and Leasing:

- Enhance the quality of life of island residents
- Enhance the quality of the stay of Island visitors
- Develop and redevelop public facilities and infrastructure elements
- Implement and manage the 1988 Pensacola Beach Land Utilization Plan
- Manage Authority Board activities
- Maintain records of all official meetings and administrative transactions of the Authority Board
- Manage the Authority's legal issues in coordination with the board and legal counsel
- Manage the Authority's lease administration program

Customer Service:

- Welcome SRIA visitors
- Answer SRIA telephone calls and disseminate calls to the appropriate department
- Provide information and assistance to Escambia County residents, businesses and visitors
- Receive and collect funds
- Open, sort, log and distribute incoming mail

Staffing:

4.5 Permanent Staff



**SANTA ROSA ISLAND AUTHORITY  
FY 2012 BUDGET**

	2011 Budget	2012 Budget	Difference	% inc
<b>ADMINISTRATION AND LEASING</b>				
<b>Personnel Services:</b>				
Board Member's Expense	\$ 28,800	\$ 28,800	\$ -	0.00%
Regular Salaries	\$ 298,000	\$ 313,367	\$ 15,367	5.16%
Unemployment Compensation	\$ -	\$ 2,000	\$ 2,000	
Overtime	\$ 500	\$ 500	\$ -	0.00%
Social Security Contribution	\$ 18,500	\$ 19,453	\$ 953	5.15%
Retirement Contribution	\$ 33,000	\$ 33,000	\$ -	0.00%
Insurance Contribution	\$ 40,000	\$ 42,500	\$ 2,500	6.25%
Worker's Compensation	\$ 2,135	\$ 2,285	\$ 150	7.03%
Medicare Contribution	\$ 4,320	\$ 4,553	\$ 233	5.39%
Miscellaneous Personnel Benefits	\$ 1,000	\$ 1,000	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 428,255</b>	<b>\$ 447,458</b>	<b>\$ 21,203</b>	<b>4.97%</b>
<b>Contractual and Professional Services:</b>				
Attorney Retainer	\$ 9,600	\$ 9,600	\$ -	0.00%
Engineer Retainer	\$ 4,800	\$ 4,800	\$ -	0.00%
Architect Retainer	\$ 2,400	\$ 2,400	\$ -	0.00%
Environmental Retainer	\$ 400	\$ 400	\$ -	0.00%
Legal Attorney	\$ 75,400	\$ 75,400	\$ -	0.00%
Extra Legal Bonds	\$ 8,000	\$ 4,000	\$ (4,000)	-50.00%
Legal Support Expenses	\$ 20,000	\$ 10,000	\$ (10,000)	-50.00%
Contract Services	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
Litigation Reserve/Damages	\$ 75,000	\$ 75,000	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 215,600</b>	<b>\$ 206,600</b>	<b>\$ (9,000)</b>	<b>-4.17%</b>
<b>Supplies:</b>				
Office Supplies	\$ 5,000	\$ 5,000	\$ -	0.00%
<b>Utilities:</b>				
Telephone	\$ 5,750	\$ 6,750	\$ 1,000	17.39%
<b>Other:</b>				
Travel and Training	\$ 8,000	\$ 8,000	\$ -	0.00%
Miscellaneous	\$ 1,000	\$ 1,000	\$ -	0.00%
Other Charges	\$ 2,000	\$ 2,000	\$ -	0.00%
Postage	\$ 4,000	\$ 5,000	\$ 1,000	25.00%
Uniforms	\$ 600	\$ 600	\$ -	0.00%
Printing	\$ 7,000	\$ 7,000	\$ -	0.00%
Membership Fees	\$ 800	\$ 800	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 23,400</b>	<b>\$ 24,400</b>	<b>\$ 1,000</b>	<b>4.27%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 676,005</b>	<b>\$ 690,208</b>	<b>\$ 14,203</b>	<b>2.10%</b>

## FINANCE

**Mission:** To implement Santa Rosa Island Authority financial policies and decisions. To assure full and complete accounting of all funds in accordance with general accepted accounting principles. To provide financial advice to the board and the Executive Director on matters of fiscal policy and procedures.

**Programs:** Financial:

- Budget preparation and supervision
- General ledger, accounts receivable, accounts payable, purchase orders, and cash management
- Lease billing management and collections
- Payroll administration
- Internal Audit Management
- Financial statement preparation
- Auditor liaison and coordination
- Data collection, coordination and analysis
- Information management and integration of multiple computer programs
- Financial management of the Bob Sikes Bridge Toll Facility
- Investment of SRIA funds
- Assist with the issuance of Escambia County bonds for SRIA
- Investment and analysis of bond funds
- Financial grant administration
- Physical inventory of SRIA equipment
- Staff training

Staffing:

6 Permanent Staff

**SANTA ROSA ISLAND AUTHORITY  
FY 2012 BUDGET**

	2011 Budget	2012 Budget	Difference	% Inc
<b>FINANCE DEPARTMENT</b>				
<b>Personnel Services:</b>				
Regular Salaries	\$ 255,000	\$ 264,195	\$ 9,195	3.61%
Overtime	\$ 500	\$ 500	\$ -	0.00%
Temporary Labor	\$ 2,000	\$ 2,000	\$ -	0.00%
Social Security Contribution	\$ 15,810	\$ 16,380	\$ 570	3.61%
Retirement Contribution	\$ 27,242	\$ 27,242	\$ -	0.00%
Insurance Contribution	\$ 45,000	\$ 47,500	\$ 2,500	5.56%
Worker's Compensation	\$ 1,810	\$ 2,010	\$ 200	11.05%
Medicare Contribution	\$ 3,698	\$ 3,831	\$ 133	3.60%
Miscellaneous Personnel Benefits	\$ 800	\$ 800	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 351,860</b>	<b>\$ 364,458</b>	<b>\$ 12,598</b>	<b>3.58%</b>
<b>Contractual and Professional Services:</b>				
Financial Audit	\$ 20,500	\$ 20,500	\$ -	0.00%
Business Reviews	\$ 15,000	\$ 15,000	\$ -	0.00%
Contract services	\$ 20,000	\$ 20,000	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 55,500</b>	<b>\$ 55,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Office Supplies:</b>				
Office Supplies	\$ 8,000	\$ 8,000	\$ -	0.00%
<b>Utilities:</b>				
Telephone	\$ 8,000	\$ 8,000	\$ -	0.00%
Electricity	\$ 15,000	\$ 15,000	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other:</b>				
Travel and Training	\$ 7,000	\$ 7,000	\$ -	0.00%
Postage	\$ 7,000	\$ 7,000	\$ -	0.00%
Data Processing	\$ 16,140	\$ 16,140	\$ -	0.00%
Miscellaneous	\$ 500	\$ 500	\$ -	0.00%
Computer/Upgrade	\$ -	\$ -	\$ -	0.00%
Uniforms	\$ 600	\$ 600	\$ -	0.00%
Memberships	\$ 400	\$ 400	\$ -	0.00%
Printing	\$ 1,500	\$ 1,800	\$ 300	20.00%
<b>TOTAL</b>	<b>\$ 33,140</b>	<b>\$ 33,440</b>	<b>\$ 300</b>	<b>0.91%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 471,500</b>	<b>\$ 484,398</b>	<b>\$ 12,898</b>	<b>2.74%</b>

## ENVIRONMENTAL AND DEVELOPMENTAL SERVICES

**Mission:** To assist individuals and organizations in assuring that development and construction plans and specifications for construction on Pensacola Beach comply with Santa Rosa Island Authority, Escambia County, State of Florida, and Federal requirements. Supervise and manage the Authority's environmental programs, the National Flood Insurance Program and the Bob Sikes Bridge Toll Facility.

**Programs:** Santa Rosa Island Authority Construction Projects:

Administrative supervision of all SRIA construction projects  
Serve as the liaison with SRIA engineering firm, other engineering or construction organizations, and permitting agencies  
Trolley operation management

Island Development:

Santa Rosa Island Authority Development Regulations(Article 13 of Escambia County Land Developmental Code of Ordinances)  
National Flood Insurance Program  
Community Rating Systems Program  
Governor's Building Code  
State and Federal permit requirements  
Pensacola Beach Land Utilization Plan  
Bob Sikes Bridge Toll Facility  
Florida Shore and Beach Preservation Association  
Emergency Preparedness  
Disaster Recovery/Mitigation

Environmental Programs:

Dune Restoration/Protection  
Beach Erosion/Nourishment  
Discolored Soils  
Sea Turtle Monitoring  
Other programs as directed by the SRIA board  
Water Quality/Storm Water Management

Customer Service and Assistance:

Residential Lessees  
Commercial Lessees  
Contractors  
Developers  
Realtors

Staffing:

3.5 Permanent Staff

**SANTA ROSA ISLAND AUTHORITY  
FY 2012 BUDGET**

	2011 Budget	2012 Budget	Difference	% inc
<b>ENVIRONMENTAL AND DEVELOPMENTAL SERVICES</b>				
<b>Personnel Services:</b>				
Regular Salaries	\$ 147,275	\$ 151,841	\$ 4,566	3.10%
Social Security Contribution	\$ 9,031	\$ 9,311	\$ 280	3.10%
Retirement Contribution	\$ 15,800	\$ 16,280	\$ 480	3.10%
Insurance Contribution	\$ 23,750	\$ 23,750	\$ -	0.00%
Worker's Compensation	\$ 1,050	\$ 1,082	\$ 32	3.05%
Medicare Contribution	\$ 2,107	\$ 2,173	\$ 66	3.13%
Personnel Administrative Cost	\$ 500	\$ 500	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 199,513</b>	<b>\$ 204,947</b>	<b>\$ 5,434</b>	<b>2.72%</b>
<b>Contractual and Professional Services:</b>				
Contract Service	\$ 120,000	\$ 160,000	\$ 40,000	33.33%
<b>Supplies:</b>				
Office Supplies	\$ 2,000	\$ 2,000	\$ -	0.00%
<b>Utilities:</b>				
Telephone	\$ 3,500	\$ 4,500	\$ 1,000	28.57%
<b>Other:</b>				
Travel and Training	\$ 6,500	\$ 6,500	\$ -	0.00%
Environmental Services	\$ 50,000	\$ 50,000	\$ -	0.00%
Disaster Operations	\$ 75,000	\$ 75,000	\$ -	0.00%
Miscellaneous	\$ 500	\$ 500	\$ -	0.00%
Postage	\$ 2,000	\$ 2,000	\$ -	0.00%
Memberships	\$ 5,800	\$ 5,800	\$ -	0.00%
Uniforms	\$ 400	\$ 500	\$ 100	25.00%
Printing	\$ 2,000	\$ 2,000	\$ -	0.00%
Trolley Operations	\$ -	\$ 225,000	\$ 225,000	
<b>TOTAL</b>	<b>\$ 142,200</b>	<b>\$ 367,300</b>	<b>\$ 225,100</b>	<b>158.30%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 467,213</b>	<b>\$ 738,747</b>	<b>\$ 271,534</b>	<b>58.12%</b>

## HUMAN RESOURCES AND MARKETING

**Mission:** To coordinate the Authority's marketing program which consists of advertising, promotion, events and public relations. To provide entertainment and special events for Escambia County residents and visitors to the Island and oversee the management of the Pensacola Beach Visitors Information Center by the Pensacola Beach Chamber of Commerce.

**Programs:** Human Resources

Manage the Authority's personnel issues

Advertising and Public Relations:

Coordinate the Authority's marketing, advertising, and public relations needs with the Authority's advertising firm

Coordinate management of the Pensacola Beach Visitors Information Center with the Pensacola Beach Chamber of Commerce

Promotions and Events:

Establish and manage promotions and special events

Coordinate activities of Pensacola Beach businesses and the Authority with local, state and regional chambers of commerce

Coordinate special events undertaken by island businesses and others on Authority property by insuring compliance with all rules and regulations

Staffing:

1 Permanent Staff

2480 Hours of Supplemental Law Enforcement

**SANTA ROSA ISLAND AUTHORITY  
FY 2012 BUDGET**

	2011 Budget	2012 Budget	Difference	% Inc
<b>HUMAN RESOURCES AND MARKETING</b>				
<b>Personnel Services:</b>				
Regular Salaries	\$ 38,084	\$ 39,285	\$ 1,181	3.10%
Temporary Labor	\$ 500	\$ 500	\$ -	0.00%
Security Salaries-Deputies	\$ 62,000	\$ 62,000	\$ -	0.00%
Unemployment	\$ 5,000	\$ 5,000	\$ -	0.00%
Social Security Contribution	\$ 2,362	\$ 2,436	\$ 74	3.13%
Retirement Contribution	\$ 4,414	\$ 4,548	\$ 132	2.99%
Insurance Contribution	\$ 8,000	\$ 8,500	\$ 500	6.25%
Worker's Compensation	\$ 450	\$ 470	\$ 20	4.44%
Medicare Contribution	\$ 552	\$ 589	\$ 17	3.08%
Miscellaneous Personnel Benefits	\$ 100	\$ 100	\$ -	-
Escambia County MSPB Merit System Protection Board	\$ 4,275	\$ 4,275	\$ -	-
TOTAL	\$ 125,737	\$ 127,661	\$ 1,924	1.53%
<b>Contractual and Professional Services:</b>				
Contract Services	\$ 15,000	\$ 20,000	\$ 5,000	33.33%
<b>Supplies:</b>				
Office Supplies	\$ 2,000	\$ 2,000	\$ -	0.00%
<b>Utilities:</b>				
Telephone	\$ 1,800	\$ 1,800	\$ -	0.00%
<b>Advertising, Promotions and Events, Public Relations:</b>				
Promotions/Events	\$ 208,500	\$ 261,100	\$ 52,600	25.23%
Advertising / Public Relations	\$ 130,000	\$ 140,000	\$ 10,000	7.69%
Advertising / Human Resources	\$ 3,000	\$ 2,000	\$ (1,000)	-33.33%
Visitor's Information Center	\$ 65,300	\$ 100,000	\$ 34,700	53.14%
Trade Shows	\$ 500	\$ -	\$ (500)	-100.00%
Community Participation	\$ 9,035	\$ 14,800	\$ 5,765	63.81%
Advertising PB Chamber	\$ 25,000	\$ 25,000	\$ -	0.00%
TOTAL	\$ 441,335	\$ 542,900	\$ 101,565	23.01%
<b>Other:</b>				
Hospitality	\$ 2,500	\$ 2,500	\$ -	0.00%
Travel and Training	\$ 1,500	\$ 1,500	\$ -	0.00%
Postage	\$ 1,500	\$ 1,500	\$ -	0.00%
Miscellaneous	\$ 500	\$ 1,500	\$ 1,000	200.00%
Drug and Driver's License Testing	\$ 3,500	\$ 5,000	\$ 1,500	42.86%
Uniforms	\$ 200	\$ 200	\$ -	0.00%
Printing	\$ 2,000	\$ 2,000	\$ -	0.00%
Membership fees	\$ 500	\$ 500	\$ -	0.00%
TOTAL	\$ 12,200	\$ 14,700	\$ 2,500	20.49%
<b>TOTAL EXPENSES</b>	<b>\$ 588,072</b>	<b>\$ 709,061</b>	<b>\$ 110,989</b>	<b>18.56%</b>

SANTA ROSA ISLAND AUTHORITY  
 FY 2012 BUDGET

	2011 Budget	2012 Budget	Difference	% Inc
<b>Promotions and Events Expenses</b>				
Holiday Hospitality	\$ -	\$ 6,500	\$ 6,500	0.00%
Triathlon	\$ 2,500	\$ 2,500	\$ -	0.00%
4th of July Fireworks	\$ 40,000	\$ 40,000	\$ -	0.00%
Military Appreciation Week	\$ 1,000	\$ -	\$ (1,000)	-100.00%
Christmas Holiday	\$ 1,000	\$ 1,100	\$ 100	10.00%
Mardi Gras Parade	\$ 20,000	\$ 20,000	\$ -	0.00%
Pensacola Beach Air Show	\$ 100,000	\$ 100,000	\$ -	0.00%
Pavilion/Boardwalk Bands	\$ 40,000	\$ 52,000	\$ 12,000	30.00%
Events- Security -Gulf Breeze	\$ 2,000	\$ 17,000	\$ 15,000	0.00%
Promotional Items	\$ 2,000	\$ 2,000	\$ -	0.00%
Mothers Day Concert	\$ -	\$ 20,000	\$ 20,000	0.00%
Total Promotions and Events	\$ 208,500	\$ 261,100	\$ 52,600	25.23%
<b>Community Participation:</b>				
Hospitality Round Table	\$ 110	\$ 180	\$ 70	63.64%
Pensacola Sports Association	\$ 250	\$ 2,500	\$ 2,250	900.00%
Pensacola Tourism Partnership	\$ 1,500	\$ 1,500	\$ -	0.00%
Pensacola Beach Chamber of Commerce	\$ 225	\$ 225	\$ -	0.00%
Pensacola Chamber of Commerce	\$ 400	\$ 400	\$ -	0.00%
Gulf Breeze Chamber of Commerce	\$ 125	\$ 125	\$ -	0.00%
FLA USA Visit Florida	\$ 125	\$ 125	\$ -	0.00%
Fiesta of Five Flags	\$ 1,300	\$ 2,850	\$ 1,550	119.23%
United Way	\$ 5,000	\$ 5,000	\$ -	0.00%
Others	\$ -	\$ 1,895	\$ 1,895	0.00%
Total Community Participation	\$ 9,035	\$ 14,800	\$ 5,765	63.81%



## PUBLIC AND RECREATIONAL FACILITIES

**Mission:** To maintain and repair all Authority facilities at Pensacola Beach. This includes recreation facilities and equipment, park areas, walkways, restrooms and other amenities in a residential resort environment. Manage public transportation and coordinate turtle monitoring.

**Programs:** Maintain and enhance landscaping and sprinkler system

Maintain public parking lots

Maintain and repair dune crosswalks, piers & docks, boardwalks, picnic shelters, lights and electrical

Building dune crosswalks

Clean up of all beaches, parking areas, roadways, and other public areas

Maintain and clean public restrooms and showers

Maintain and clean the recreational trail

Maintain recreational facilities

Pave and repair streets and parking lots

Storm water management

Create and maintain information and regulatory signs

Maintain, repair, and clean governmental buildings

Repair and maintain SRIA vehicles and equipment

Utilities management

Turtle monitoring program

Monitor beach nourishment and beach erosion

Hurricane evacuation return and clean-up

### Staffing:

24 Permanent Staff

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**SANTA ROSA ISLAND AUTHORITY  
FY 2012 BUDGET**

	2011 Budget	2012 Budget	Difference	% inc
<b>PUBLIC AND RECREATIONAL FACILITIES</b>				
<b>Personnel Services:</b>				
Regular Salaries	\$ 834,157	\$ 860,017	\$ 25,860	3.10%
Overtime	\$ 16,000	\$ 16,000	\$ -	0.00%
Temporary Labor	\$ 190,000	\$ 220,000	\$ 30,000	15.79%
Social Security Contribution	\$ 52,350	\$ 53,921	\$ 1,571	3.00%
Retirement Contribution	\$ 93,450	\$ 96,254	\$ 2,804	3.00%
Insurance Contribution	\$ 192,000	\$ 204,000	\$ 12,000	6.25%
Worker's Compensation	\$ 70,000	\$ 72,300	\$ 2,300	3.29%
Medicare Contribution	\$ 12,250	\$ 12,630	\$ 380	3.10%
Unemployment Compensation	\$ 3,000	\$ 3,000	\$ -	0.00%
Personnel Administrative Cost	\$ 2,000	\$ 2,060	\$ 60	3.00%
<b>TOTAL</b>	<b>\$ 1,465,207</b>	<b>\$ 1,540,182</b>	<b>\$ 74,975</b>	<b>5.12%</b>
<b>Contractual and Professional Services:</b>				
Contract Services	\$ 100,000	\$ 100,000	\$ -	0.00%
<b>Supplies:</b>				
Office Supplies	\$ 5,000	\$ 5,000	\$ -	0.00%
Safety Supplies	\$ 2,500	\$ 2,500	\$ -	0.00%
Maintenance Materials	\$ 200,000	\$ 200,000	\$ -	0.00%
Fuels and Lube	\$ 85,900	\$ 110,900	\$ 25,000	29.10%
<b>TOTAL</b>	<b>\$ 293,400</b>	<b>\$ 318,400</b>	<b>\$ 25,000</b>	<b>8.52%</b>
<b>Repairs and Maintenance:</b>				
Equipment Repair	\$ 65,000	\$ 65,000	\$ -	0.00%
Tools and Equipment	\$ 7,000	\$ 7,000	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Utilities:</b>				
Telephone	\$ 12,000	\$ 16,000	\$ 4,000	33.33%
Electricity	\$ 115,000	\$ 115,000	\$ -	0.00%
Water, Wastewater and Solid Waste	\$ 175,000	\$ 225,000	\$ 50,000	28.57%
<b>TOTAL</b>	<b>\$ 302,000</b>	<b>\$ 356,000</b>	<b>\$ 54,000</b>	<b>17.88%</b>
<b>Other:</b>				
Travel and Training	\$ 6,000	\$ 6,000	\$ -	0.00%
Leased Equipment	\$ 12,000	\$ 81,024	\$ 69,024	575.20%
Rentals	\$ 15,000	\$ 15,000	\$ -	0.00%
Insurance	\$ 150,000	\$ 170,000	\$ 20,000	13.33%
Uniforms	\$ 6,000	\$ 6,000	\$ -	0.00%
Miscellaneous	\$ 1,000	\$ 1,000	\$ -	0.00%
Engineering Services	\$ 15,000	\$ 15,000	\$ -	0.00%
Morgan Park	\$ 5,000	\$ 5,000	\$ -	0.00%
Printing	\$ 1,000	\$ 1,000	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 211,000</b>	<b>\$ 300,024</b>	<b>\$ 89,024</b>	<b>42.19%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,443,607</b>	<b>\$ 2,686,606</b>	<b>\$ 242,999</b>	<b>9.94%</b>

## PUBLIC SAFETY

**Mission:** To implement Santa Rosa Island Authority Public Safety Policies by managing the Authority's water safety program and coordinating the Authority's activities with law enforcement officials, fire and rescue agencies and emergency medical service organizations.

**Programs:** Water Safety:

Manage Water Safety Programs to include:

- Life Saving Operations
- Administration
- Training
- Data Management
- Junior Lifeguard Program
- Coordination and liaison with other water safety organizations and agencies

Other responsibilities as assigned

Law Enforcement:

Manage the Authority's supplemental law enforcement program with the Escambia County Sheriff's Department. Coordinate with other law enforcement agencies as appropriate

Fire Rescue:

Coordinate Authority activities with Escambia County Fire/Rescue Department with particular emphasis on water safety operations

Ambulance:

Coordinate Authority activities with Rural Metro Ambulance Services regarding ambulance service to Pensacola Beach

Life Flight:

Coordinate Authority activities with Baptist Hospital Life Flight

Major Events:

Review and approve the public safety aspects of all events held on SRIA properties and serve as the SRIA's liaison in the coordination of public safety during those events

Staffing:

- 3 Permanent Staff (includes 1 Water Safety Supervisor)
- 40 Seasonal Staff (Lifeguards)
- 5712 Hours of Supplemental Law Enforcement

**SANTA ROSA ISLAND AUTHORITY  
FY 2012 BUDGET**

	2011 Budget	2012 Budget	Difference	% inc
<b>PUBLIC SAFETY</b>				
<b>Personnel Services:</b>				
Regular Salaries	\$ 178,600	\$ 203,078	\$ 23,478	13.07%
Security Salaries-Deputies	\$ 142,811	\$ 202,811	\$ 60,000	42.01%
Lifeguard Salaries	\$ 515,891	\$ 648,403	\$ 132,512	25.69%
Social Security Contribution	\$ 46,716	\$ 56,542	\$ 9,826	21.03%
Retirement Contribution	\$ 15,284	\$ 15,499	\$ 215	1.41%
Insurance Contribution	\$ 26,500	\$ 28,000	\$ 1,500	5.66%
Worker's Compensation	\$ 39,000	\$ 49,000	\$ 10,000	25.64%
Human Resources Cost	\$ 10,483	\$ 12,782	\$ 2,299	21.93%
Medicare Contribution	\$ 500	\$ 1,000	\$ 500	100.00%
Personnel Administrative Cost	\$ 2,000	\$ 2,000	\$ -	0.00%
Unemployment Compensation				
<b>TOTAL</b>	<b>\$ 978,785</b>	<b>\$ 1,219,115</b>	<b>\$ 240,330</b>	<b>24.55%</b>
<b>Contractual and Professional Services:</b>				
			\$ -	0.00%
Escambia County - Fire Rescue	\$ 200,000	\$ 200,000	\$ -	0.00%
Ambulance Services	\$ 69,483	\$ 70,645	\$ 1,162	1.67%
Contract Services	\$ 7,120	\$ 7,120	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 276,603</b>	<b>\$ 277,765</b>	<b>\$ 1,162</b>	<b>0.42%</b>
<b>Supplies:</b>				
Office Supplies	\$ 2,000	\$ 2,000	\$ -	0.00%
Safety Supplies	\$ 4,000	\$ 4,000	\$ -	0.00%
Maintenance Materials	\$ 4,000	\$ 4,000	\$ -	0.00%
Fuels and Lube	\$ 25,000	\$ 32,500	\$ 7,500	30.00%
<b>TOTAL</b>	<b>\$ 35,000</b>	<b>\$ 42,500</b>	<b>\$ 7,500</b>	<b>21.43%</b>
<b>Repairs and Maintenance:</b>				
Equipment Repair	\$ 7,000	\$ 7,000	\$ -	0.00%
Tools and Equipment	\$ 8,860	\$ 8,860	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 15,860</b>	<b>\$ 15,860</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Utilities:</b>				
Telephone	\$ 8,472	\$ 8,472	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 8,472</b>	<b>\$ 8,472</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other:</b>				
Trolley Operations	\$ 100,000	\$ -	\$ (100,000)	-100.00%
Travel and Training	\$ 3,000	\$ 3,000	\$ -	0.00%
Printing	\$ 6,000	\$ 6,000	\$ -	0.00%
Uniforms	\$ 10,065	\$ 11,095	\$ 1,030	10.23%
Miscellaneous	\$ 300	\$ 300	\$ -	0.00%
Contingency	\$ 10,000	\$ 10,000	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 129,365</b>	<b>\$ 30,395</b>	<b>\$ (98,970)</b>	<b>-76.50%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,444,085</b>	<b>\$ 1,594,107</b>	<b>\$ 150,022</b>	<b>10.39%</b>

**SANTA ROSA ISLAND AUTHORITY  
FY 2012 BUDGET**

	2011 Budget	2012 Budget	Difference	% Inc
<b>EQUIPMENT (CAPITAL)</b>				
<b>Administration and Leasing</b>				
Telephone system	\$ 1,000	\$ 1,000	\$ -	
Computer equipment	\$ 2,000	\$ 2,000	\$ -	
Office equipment	\$ 3,000	\$ 3,000	\$ -	0.00%
	\$ 6,000	\$ 6,000	\$ -	
<b>Finance Department</b>				
Accounting software	\$ 3,000	\$ 5,000	\$ 2,000	
Computer equipment	\$ 3,100	\$ 3,100	\$ -	
Office Carpet	\$ 5,500	\$ -	\$ (5,500)	
Office equipment	\$ 1,500	\$ 2,000	\$ 500	
	\$ 13,100	\$ 10,100	\$ (3,000)	-22.90%
<b>Environmental and Developmental Services</b>				
Office Furniture	\$ 1,000	\$ 1,000	\$ -	
Camera	\$ 300	\$ 300	\$ -	
Computer equipment	\$ 3,000	\$ 3,000	\$ -	0.00%
	\$ 4,300	\$ 4,300	\$ -	
<b>Human Resources and Marketing</b>				
Office Equip		\$ 500	\$ 500	
Computer equipment		\$ -	\$ -	
	\$ -	\$ 500	\$ 500	0.00%
<b>Public and Recreation</b>				
AC Replacement		\$ 11,000	\$ 11,000	
Sign Machine/Router		\$ 35,000	\$ 35,000	
Truck, pickup		\$ 52,000	\$ 52,000	
All terrain vehicles		\$ 33,000	\$ 33,000	
Office Furniture	\$ 3,000	\$ 3,000	\$ -	
Beach Screener	\$ 45,000	\$ -	\$ (45,000)	
Tractor	\$ 32,000	\$ 38,000	\$ 6,000	
Front End Loader	\$ 110,000	\$ -	\$ (110,000)	
Computer equipment	\$ 8,000	\$ 8,000	\$ -	
	\$ 198,000	\$ 180,000	\$ (18,000)	-9.09%
<b>Public Safety</b>				
Truck, pickup	\$ 25,000	\$ 25,000	\$ -	
Director's Truck	\$ -	\$ -	\$ -	
Computer equipment	\$ 2,600	\$ 2,600	\$ -	
All terrain vehicle	\$ 6,500	\$ 6,500	\$ -	0.00%
	\$ 34,100	\$ 34,100	\$ -	
<b>EQUIPMENT TOTAL</b>	\$ 255,500	\$ 235,000	\$ (20,500)	-8.02%

SANTA ROSA ISLAND AUTHORITY  
 FY 2012 BUDGET

	2011 Budget	2012 Budget	Difference	% inc
<b>INFRASTRUCTURE CONSTRUCTION AND OTHER PROJECTS</b>				
<u>COMMITTED PROJECTS</u>				
Quietwater Beach Nourishment		\$ 200,000	\$ 200,000	
Quietwater Beach Nourishment (BP Monies)		\$ 350,000	\$ 350,000	
Water tower maintenance (Backflow preventer)	\$ 30,000	\$ 50,000	\$ 20,000	
Water Tower Painting		\$ 250,000	\$ 250,000	
Quietwater Boardwalk repair		\$ 100,000	\$ 100,000	
Walkovers		\$ 100,000	\$ 100,000	
Replace Grill and Coal Pits	\$ 40,000	\$ 20,000	\$ (40,000)	
UWF Testing for oil	\$ 40,000		\$ (40,000)	
Lights at Tennis Courts				
<b>TOTAL COMMITTED PROJECTS</b>	<b>\$ 110,000</b>	<b>\$ 1,070,000</b>	<b>\$ 960,000</b>	<b>872.73%</b>

**SANTA ROSA ISLAND AUTHORITY  
FY 2012 BUDGET**

	2011 Budget	2012 Budget	Difference	% Inc
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**RESTRICTED FUNDS**

**Grant and Bond Funded Projects**

Beach Restoration, Road Enhancements and Island Improvements	\$ 198,000	\$ 620,000		
	\$ 198,000	\$ 620,000		

**TOTAL GRANT FUNDED PROJECTS**

**Island Improvement Funds - Designated for Future Infrastructure**

Beginning Balance - October 1	\$ 1,289,868	\$ 1,773,119		
Palm Tree Improvement		\$ (500,000)		
Lease Fees Restricted for Future Infrastructure	\$ 491,443	\$ 482,625		
	\$ 1,781,111	\$ 1,665,744		

**TOTAL ISLAND IMPROVEMENT FUNDS**

Santa Rosa Island Authority  
 Unfunded Infrastructure Needs Plan  
 FY 2012 Budget

UNFUNDED

PROJECT	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Administrative Office Improvements	\$ 500,000											\$ 500,000
Beach Restoration Monitoring	\$ 150,000	\$ 215,000	\$ 318,000	\$ 318,000	\$ 318,000	\$ 318,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000		\$ 3,235,000
Bike Path Improvements		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 750,000
Casino / Outboarder Beachwalk						\$ 500,000						\$ 500,000
Casino Pavilion Sealing Cover												\$ 50,000
Casino Pavilion Sealing Expansion	\$ 50,000											\$ 50,000
Casino Pavilion Windscreen												\$ 50,000
Causeway Erosion		\$ 300,000			\$ 300,000		\$ 100,000				\$ 500,000	\$ 1,200,000
Causeway Recreation Area		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000					\$ 1,250,000
Dunes Preserve Fencing	\$ 4,000	\$ 5,000	\$ 1,000	\$ 5,000	\$ 1,000	\$ 5,000	\$ 50,000	\$ 1,000	\$ 10,000		\$ 5,000	\$ 84,000
Dunes Walkover	\$ 30,000	\$ 60,000	\$ 30,000	\$ 30,000	\$ 80,000	\$ 30,000	\$ 140,000	\$ 40,000	\$ 40,000	\$ 40,000		\$ 500,000
Electronic Reader Board - East End						\$ 500,000						\$ 500,000
FL Pickens Public Safety Facility	\$ 100,000	\$ 100,000			\$ 200,000		\$ 200,000			\$ 200,000		\$ 800,000
Gulf Pier Deck	\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000				\$ 420,000
Landscaping												\$ -
Lighting Deflection/Winning System												\$ -
Maintenance Storage Addition			\$ 1,500,000									\$ 1,500,000
Neptune Trails Restrooms												\$ 500,000
Park East Public Safety Facility				\$ 500,000			\$ 10,000,000					\$ 10,000,000
Parking Garage							\$ 200,000					\$ 200,000
Public Shelters												\$ 800,000
Public Parking Resurfacing	\$ 100,000				\$ 100,000	\$ 100,000	\$ 100,000			\$ 200,000	\$ 200,000	\$ 800,000
Quintavaler Amphitheater Improvements		\$ 50,000										\$ 50,000
Quintavaler Public Restroom		\$ 500,000										\$ 500,000
Recreation Park Improvements	\$ 1,000,000											\$ 1,000,000
Sabine Channel Groin												\$ -
Sabine Channel Erodigting			\$ 200,000			\$ 200,000			\$ 200,000			\$ 700,000
Sabine Water Quality Improvements		\$ 10,000			\$ 10,000			\$ 2,542,000				\$ 2,562,000
Sidewalks	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000			\$ 40,000	\$ 180,000
Sourdelle Beach Nourishment		\$ 5,000,000	\$ 5,000,000	\$ 5,000,000						\$ 20,000	\$ 500,000	\$ 10,520,000
Storm Drainage	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000								\$ 200,000
Street Openings	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000					\$ 60,000	\$ 100,000	\$ 100,000	\$ 350,000
Street Resurfacing	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000			\$ 100,000	\$ 500,000	\$ 1,150,000
Water Tower Maintenance	\$ 250,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		\$ 1,150,000
<b>TOTAL</b>												<b>\$ 48,841,000</b>





**BOARD OF COUNTY COMMISSIONERS**  
Escambia County, Florida

**Budget Public Hearing**

Item #: 5.

**Meeting Date:** 09/27/2011

**Issue:** Formal Fund Balance Policy

**From:** Amy Lovoy

**Organization:** OMB

**CAO Approval:**

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**RECOMMENDATION:**

Recommendation Concerning Approval of a Formal Fund Balance Policy - Amy Lovoy, Management and Budget Services Department Director

Recommendation: That the Board adopt the Resolution approving a formal Fund Balance Policy as required by the Governmental Accounting Standards Board (GASB) Statement #54.

**BACKGROUND:**

GASB 54 requires counties to adopt a formal fund balance policy that will be effective for all financial statements after June 15, 2010. This policy sets the minimum unrestricted fund balance in the General Fund at no less than two months of operating revenues or expenses (17%). For comparison the County has had an unrestricted fund balance of 18% and 20% for the past two years respectively.

This policy also requires that should this minimum level not be met; then no amounts of the unassigned fund balance can be used to balance the budget without Board approval.

Further, this policy also reiterates the requirements for spending any amounts in the General Fund's reserves for contingency. These requirements include a supermajority vote of the Board with certain findings of fact that are detailed in the attached policy.

**BUDGETARY IMPACT:**

This policy formalizes certain guidelines that are and will be used in the preparation of the annual County budget.

**LEGAL CONSIDERATIONS/SIGN-OFF:**

N/A

**PERSONNEL:**

N/A

**POLICY/REQUIREMENT FOR BOARD ACTION:**

N/A

**IMPLEMENTATION/COORDINATION:**

N/A

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**Attachments**

Fund Balance Policy

**RESOLUTION 2011-\_\_\_\_**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY, FLORIDA; ESTABLISHING A FUND BALANCE POLICY; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners desires to establish a Fund Balance Policy consistent with Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*; and

WHEREAS, such a policy has been prepared and a copy thereof is attached hereto as Exhibit A;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY, FLORIDA THAT:

SECTION 1. The County hereby adopts the "Escambia County Board of County Commissioners" Financial Policy for "Fund Balance Policy", and hereby directs the County Administrator to implement said Policy.

SECTION 2. All resolutions or parts of resolutions in conflict herewith shall be and hereby are repealed.

SECTION 3. This Resolution shall take effect immediately upon its approval by the Board of County Commissioners.

Adopted: September 27, 2011

\_\_\_\_\_  
Kevin White, Chairman of the Board

Attest:

Approved For Legal Sufficiency

\_\_\_\_\_  
Deputy Clerk to the Board

  
\_\_\_\_\_  
Alison Perdue, County Attorney



**BOARD OF COUNTY COMMISSIONERS**  
ESCAMBIA COUNTY, FLORIDA

SUBJECT: Fund Balance Policy

ORIGINAL EFFECTIVE DATE: September 15, 2011

APPROVED: \_\_\_\_\_  
Charles R. "Randy" Oliver, County Administrator

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**A. PURPOSE/INTENT**

The County hereby establishes and will maintain reservations of Fund Balance, as defined herein, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*.

Fund Balance information is used to secure and maintain investment-grade credit ratings, identify the available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand existing ones, or enhance the financial position of the County, in accordance with policies established by the Board of County Commissioners. Additionally, the fund balance policy insures against unanticipated events that would adversely affect the financial condition of the County and jeopardize the continuation of necessary public services.

This Fund Balance Policy establishes:

- a. Fund Balance policy for the general fund;
- b. Reservations of fund balance for the general fund;
- c. The method of budgeting in the general fund the amount of estimated unrestricted fund balance (also known as *estimated beginning fund balance*) available for appropriation during the annual budget adoption process (prior to the actual, audited fund balance being known) and what actions may need to be taken if the actual fund balance is significantly different than the budgeted fund balance; and
- d. Establish the spending order of the general fund's fund balance.

**B. BACKGROUND and DEFINITIONS**

To improve the usefulness of governmental fund balance information, GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, with implementation required for fiscal years beginning after June 16, 2010. (Since Escambia County's fiscal year began October 1, 2010, this statement applies to the fiscal year 2011 reporting and subsequent years thereafter). This statement provides more clearly defined fund balance categories to make the nature and extent of the

constraints placed on a government's fund balance more transparent, improving the comparability of governmental fund financial statements and helping financial statement users better understand the purposes for which governments have chosen to use particular funds.

In February 2011, the Government Finance Officer's Association (GFOA) Executive Board recommended that governments adopt a formal fund balance policy that defines the appropriate level of fund balance reserves to mitigate risks and provide for revenue shortfalls. The recommended minimum unrestricted fund balance is no less than two months (17%) of regular General Fund operating revenues or regular General Fund operating expenditures. For fiscal years 2009 and 2010, the general fund unreserved fund balance has been 18% and 20%, respectively, of operating expenditures and transfers out for the fund.

**Definitions** of Fund Balance are as follows:

**Fund Balance** – As defined by the Governmental Accounting, Auditing and Financial Reporting of the Government Finance Officers Association, "The difference between assets and liabilities reported in a governmental fund." Categories of fund Balance are described below:

**Nonspendable Fund Balance** – The portion of fund balance that cannot be spent because of form or because it must be maintained intact. The County's non-spendable fund balance currently consists of the inventory and prepaid items held by the General Fund.

**Restricted Fund Balance** – The portion of fund balance with limitations imposed by creditors, grantors, laws, regulations, or enabling legislation.

**Committed Fund Balance** - The portion of fund balance that can be used only for the specific purposes determined by a formal action (resolution) of the Board of County Commissioners, the County's highest decision making authority. Commitments may be changed or lifted only by the Board of County Commissioners taking the same formal action (resolution) that imposed the original constraint. These commitments must be in place prior to September 30.

**Assigned Fund Balance** – The portion of fund balance that includes spendable amounts established by management of the County that are intended to be used for specific purposes that are neither considered restricted nor committed.

**Unassigned Fund Balance** – The residual portion of fund balance for the general fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of the fund balance which is not obligated or specifically designated and is available for any purpose.

**Unrestricted Fund Balance** – The total of *committed fund balance, assigned fund balance, and unassigned fund balance.*

C. **GENERAL FUND**

The Board of County Commissioners establishes the following *committed fund balance* for the General Fund:

*Reserve for Contingency* – This reservation of fund balance is committed by the Board of County Commissioners due to the County’s coastal location, hurricanes and other natural disasters, as well as economic changes that severely impact the County’s ability to continue operations and provide services. The level of reserve for contingencies will be determined through the budget appropriation process and in accordance with Florida Statutes. Once established funds can only be removed with a supermajority vote of the Board and the following three (3) findings of facts:

- That the expenditure cannot be delayed
- That there is no other source of funds
- The expenditure was unanticipated

The County establishes the following *assigned fund balance* in the General Fund:

*Designated Carry Forward* – The designated carry forward fund balance is assigned by the County as set forth in the annual budget (and any amendments thereto) to provide funds for differences, if any, between budgeted revenues and expenditures.

The County hereby establishes in its *unrestricted fund balance* in the General Fund (the sum of the *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*):

A targeted minimum unrestricted fund balance equal to 2 months of the current fiscal year operating expenditure and transfers out budgeted for the fund. This reserve is needed to cover short-term cash flow variations and economic downturns. In any fiscal year where the County is unable to maintain this reservation of fund balance as required in this section, the County shall not budget any amounts of unassigned fund balance for the purpose of balancing the budget without Board approval.

D. **SPENDING ORDER OF FUND BALANCE:**

The County spends restricted amounts first when both restricted (Non-Spendable Fund Balance and Restricted Fund Balance) and unrestricted fund balances (Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance) are available unless there are legal documents/contracts that prohibit doing this, such as grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance

when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**E. BUDGETING**

APPROPRIATION OF UNRESTRICTED FUND BALANCE: The actual amount of unrestricted fund balance (total of *committed fund balance*, *assigned fund balance* and *unassigned fund balance*) is not known until the completion of the annual audit which takes place between three to six months after the end of the fiscal year being audited. However, an estimate of unrestricted fund balance (also called *estimated beginning fund balance*) must be made during the annual budget adoption process (July through September) which is prior to the end of the fiscal year, September 30<sup>th</sup>.

**F. ANNUAL REVIEW AND DETERMINATION**

Compliance with the provisions of this policy shall be reviewed as part of the annual budget adoption process and revisions to the levels of fund balance will be determined during this process. Any changes to the targeted amounts established herein must be approved by the Board of County Commissioners.

**G. ADDITIONAL INFORMATION, REQUIREMENTS AND RESPONSIBILITIES**

It will be the responsibility of the County Administrator to uphold this policy and keep it current.

**H. AUTHORITY**

Resolution 2011-    , adopted on September 15, 2011.



**BOARD OF COUNTY COMMISSIONERS**  
Escambia County, Florida

**Budget Public Hearing**

**Item #: 6.**

**Meeting Date:** 09/27/2011

**Issue:** Letter of Agreement between Escambia County and the Agency for Health Care Administration/Sacred Heart Hospitals

**From:** Amy Lovoy

**Organization:** OMB

**CAO Approval:**

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**RECOMMENDATION:**

Recommendation Concerning Approval of Letter of Agreement between Escambia County and the Agency for Health Care Administration/Sacred Heart Hospitals - Amy Lovoy, Management and Budget Services Department Director

Recommendation: That the Board approve the Letter of Agreement with the State of Florida to allow local government dollars to be used to "buy back" Medicaid reimbursement reductions on behalf of Sacred Heart Hospital, in the amount of \$1,141,956. This Agreement allows local dollars to be sent to the State to prevent the reduction of the Medicaid reimbursement rate to Sacred Heart Hospital.

[Since Sacred Heart has agreed to pay the equivalent of property taxes that would have been levied by both the City and the County, these funds will be available in the next year's budget]

**BACKGROUND:**

When hospitals provide Medicaid services to Escambia County citizens, they are reimbursed with federal pass-through dollars and State funding. The State continues to reduce the reimbursement rate for these services. This agreement allows local dollars to be sent to the State to prevent the reduction of the Medicaid reimbursement rate to Sacred Heart Hospital.

**BUDGETARY IMPACT:**

Since Sacred Heart as agreed to pay the equivalent of property taxes that would have been levied by both the City and the County, these funds will be available in the next year's budget.

**LEGAL CONSIDERATIONS/SIGN-OFF:**

N/A

**PERSONNEL:**

N/A

**POLICY/REQUIREMENT FOR BOARD ACTION:**

N/A

**IMPLEMENTATION/COORDINATION:**



N/A

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**Attachments**

1484 AHCA SHH Agreement

## Letter of Agreement

THIS LETTER OF AGREEMENT made and entered into in duplicate on the \_\_\_\_\_ day of \_\_\_\_\_, 2011, by and between Escambia County (the County) and the State of Florida, through its Agency for Health Care Administration, (the Agency),

1. Per Senate Bill 2000, the General Appropriations Act of State Fiscal Year 2011-2012, passed by the 2011 Florida Legislature, the County and the Agency agree that the County will remit to the State an amount not to exceed a grand total of \$1,141,956.
  - a. The County and the Agency have agreed that these funds will only be used to increase the provision of Medicaid funded health services to the people of the County and the State of Florida at large.
  - b. The increased provision of Medicaid funded health services will be accomplished through the buy back of the Medicaid inpatient and outpatient trend adjustments up to the actual Medicaid inpatient and outpatient cost but not to exceed the amount specified in the Appropriations Act for public hospitals, including any leased public hospital found to have sovereign immunity, teaching hospitals as defined in section 408.07 (45) or 395.805, Florida Statutes, which have seventy or more full-time equivalent resident physicians, designated trauma hospitals and hospitals not previously included in the GAA.
2. The County will pay the State an amount not to exceed the grand total amount of \$1,141,956. The County will transfer payments to the State in the following manner:
  - a. The first quarterly payment of \$285,489, for the months of July, August, and September, is due upon notification by the Agency.
  - b. Each successive payment of \$285,489 is due as follows, November 30, 2011, March 31, 2012 and June 15, 2012.
  - c. The State will bill the County each quarter payments are due.
3. Timelines: This agreement must be signed and submitted to the Agency no later than September 30, 2011, to be effective for SFY 2011- 2012.
4. The County and the State agree that the State will maintain necessary records and supporting documentation applicable to Medicaid health services covered by this Letter of Agreement. Further, the County and State agree that the County shall have access to these records and the supporting documentation by requesting the same from the State.
5. The County and the State agree that any modifications to this Letter of Agreement shall be in the same form, namely the exchange of signed copies of a revised Letter of Agreement.

6. The County confirms that there are no pre-arranged agreements (contractual or otherwise) between the respective counties, taxing districts, and/or the hospitals to re-direct any portion of these aforementioned Medicaid supplemental payments in order to satisfy non-Medicaid activities.
7. This Letter of Agreement is contingent upon the State Medicaid Hospital Reimbursement Plan reflecting 2011-12 legislative appropriations being approved by the federal Centers for Medicare and Medicaid Services.
8. This Letter of Agreement covers the period of July 1, 2011 through June 30, 2012.

**WITNESSETH:**

**IN WITNESS WHEREOF** the parties have duly executed this Letter of Agreement on the day and year above first written.

**ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

By: \_\_\_\_\_  
Kevin W. White, Chairman

ATTEST: Ernie Lee Magaha  
Clerk of the Circuit Court

By: \_\_\_\_\_  
Deputy Clerk

This document approved as to form and legal sufficiency

By: Justin Hud

Title: ACA

Date: 5/19/11

**BCC APPROVED:** \_\_\_\_\_

State of Florida

\_\_\_\_\_  
Phil E. Williams  
Assistant Deputy Secretary for Medicaid Finance,  
Agency for Health Care Administration



**BOARD OF COUNTY COMMISSIONERS**  
Escambia County, Florida

**Budget Public Hearing**

**Item #: 7.**

**Meeting Date:** 09/27/2011

**Issue:** Borrow Pit Ordinance Amendment to Chapter 42, Art. VIII, Section 42-323, Code of Ordinances

**From:** Alison P. Rogers, County Attorney

**Organization:** County Attorney's Office

**CAO Approval:**

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**RECOMMENDATION:**

Recommendation Concerning Scheduling a Public Hearing Amending the Borrow Pit Ordinance Chapter 42, Art. VIII, Section 42-323 - Alison P. Rogers, County Attorney

Recommendation: That the Board take the following action concerning scheduling a Public Hearing amending the Borrow Pit Ordinance Chapter 42, Art. VIII, Section 42-323:

- A. Authorize the scheduling of a Public Hearing to be held on October 6, 2011, at 5:31 p.m., for consideration of amending the Borrow Pit Ordinance Chapter 42, Article VIII, Section 42-323, Code of Ordinances; and
- B. Approve ratifying the advertising of the Notice of Intent to Adopt that was published in the Pensacola News Journal on Saturday, September 24, 2011.

**(DRAFT ORDINANCE TO BE DISTRIBUTED UNDER SEPARATE COVER)**

**BACKGROUND:**

At its September 15, 2011, meeting the Board directed staff to provide within 30 days an amendment to the Borrow Pit Ordinance.

**BUDGETARY IMPACT:**

N/A

**LEGAL CONSIDERATIONS/SIGN-OFF:**

The County Attorney has drafted the amendments to the Borrow Pit Ordinance.

**PERSONNEL:**

N/A

**POLICY/REQUIREMENT FOR BOARD ACTION:**

N/A

**IMPLEMENTATION/COORDINATION:**

N/A

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**Attachments**


Board Resume 9/15/2011

RESUME OF THE REGULAR BCC MEETING – Continued

COUNTY ADMINISTRATOR'S REPORT – Continued

III. FOR DISCUSSION

3. Recommendation: That the Board take the following action concerning reconsidering prior action on borrows pits and direction to staff on enforcement of same:
  - A. Reconsider the motion approved during the Board of County Commissioners' August 18, 2011, Regular Meeting, that delayed any actions concerning the options in the PowerPoint presentation entitled, "Borrow Pits," until after the court case has been settled on the (*Orange Blossom Trail*) pit that is under the "cease and desist" (*Order issued by the Code Enforcement Special Magistrate on July 5, 2011, [C/W Item 5]*), as recommended by the Committee of the Whole (C/W) at the August 11, 2011, C/W Workshop; and
  - B. Direct County staff to cease enforcement of the permit requirements established within Chapter 42, Article VIII, of the Escambia County Code of Ordinances, for existing borrow pits until the Board considers amendments related to the grandfathering of borrow pits, or for 12 months, whichever occurs sooner, with the exception of any borrow pit that is subject to either a Court Order or a Code Enforcement Special Magistrate Order, as a result of a complaint, investigation, and hearing that occurred prior to the date of this Board action.

 Approved 4-0, with Commissioner Young abstaining (*and filing Form 8B Memorandum of Voting Conflict for County, Municipal, and Other Local Public Officers*), to abate enforcement for 30 days, on borrow pits only, amend the Code (*of Ordinances*) to allow inspections, as provided by law, and direct staff to provide, within 30 days, an amendment to the Borrow Pit Ordinance

Approved 3-1, with Commissioner Robinson voting "no" and Commissioner Young abstaining (*and filing Form 8B Memorandum of Voting Conflict for County, Municipal, and Other Local Public Officers*), to direct the County Attorney to seek an immediate injunction against the pit at Orange Blossom Trail on the alleged operations as a C&D (*Construction and Demolition Debris [pit]*)

Speaker(s):

Kenneth L. Williams, Esquire