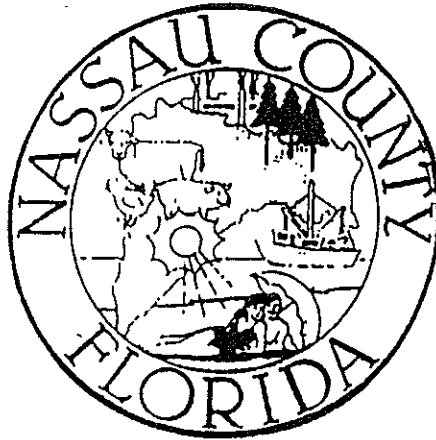


NASSAU COUNTY BUDGET 1994/95



Prepared By
Office of T. J. "Jerry" Greeson
Clerk of Court

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(R) REVISED FOR FINAL PUBLIC HEARING - see page iii

REVISED FOR FINAL PUBLIC HEARING

The following pages have been revised to include the hospital, for comparative purposes, for the final public hearing:

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NASSAU COUNTY BUDGET CALENDAR FISCAL YEAR 1995

DATES	STAFF	ITEMS/ACTIVITIES
April/May	Clerk's Budget Office	Revenue estimates prepared.
May 27	Clerk's Budget Office Board of County Commissioners	Tentative revenue estimates presented.
June 1	Clerk's Budget Office	Constitutional Officers provide budget for 1995.
June 3	Clerk's Budget Office All Departments	Budget guidelines and worksheets distributed to departments.
June 17	Clerk's Budget Office All Departments	Requested budgets with completed forms submitted to Clerk's Budget Office.
June 17 - June 30	Clerk's Budget Office	Requested budgets entered into computer, completed forms reviewed, budget analysis prepared, draft budget document printed.
June 30		Property Appraiser certifies taxable value to taxing authorities.
July 18	Clerk's Budget Office	Preliminary budget presented to the Board of County Commissioners for each of the funds under the Board's control.
July 18 - July 21	Clerk's Budget Office Board of County Commissioners All Departments	Budget workshops with departments and Constitutional Officers.
August 4	Board of County Commissioners	Deadline for Board to notify Property Appraiser of proposed millage rate, and of the date, time and place of the public hearing to consider the budget and proposed millage.
August 12	Clerk's Budget Office Board of County Commissioners All Departments	Budget workshop with departments.
September 12	Board of County Commissioners	First public hearing on tentative budget and proposed millage rate.
September 14	Clerk's Budget Office	Advertise the County's intent to adopt final millage and budget.
September 26	Board of County Commissioners	Second public hearing to adopt final millage and budget.
September 30	Board of County Commissioners	Legal deadline for adoption.

NASSAU COUNTY BUDGET FY 1995

Department/Program	Actual Expenditures FY 1992	Actual Expenditures FY 1993	Adopted Budget FY 1994	Recommended Budget FY 1995	Adopted Budget FY 1995
GENERAL FUND	5,645,843	6,055,225	7,506,916	7,886,604	
ENTERPRISE FUNDS:					
• Solid Waste Management Fund	10,098,221	9,046,747	17,641,618	10,986,434	
• Internal Service Fund					
• Worker's Compensation Trust Fund	410,235	285,907	689,300	727,300	
SPECIAL FUNDS:					
• Fine and Forfeiture Fund	4,886,769	4,912,116	6,024,174	6,028,323	
• County Transportation Fund	3,456,873	3,757,278	4,805,602	4,144,446	
• Municipal Service Fund	1,289,497	1,501,460	2,235,209	2,201,704	
• Law Enforcement Training Fund	9,484	7,525	6,365	8,050	
• Special Law Enforcement Fund	19,032	-0-	-0-	-0-	
• Sheriff Donation Fund	6,810	17,598	-0-	-0-	
• Confiscated Property Fund	-0-	-0-	-0-	-0-	
• School Crossing Fund	27,697	30,334	38,480	37,440	
• Nassau Co. Anti-Drug Enforce. Grant	64,726	128,159	-0-	4,900	
• Court Facility Fees Fund	25,300	24,876	52,787	72,565	
• Law Library Trust Fund	2,753	3,529	32,118	39,800	
• Criminal Justice Trust Fund	64,066	69,296	62,950	55,500	
• Family Mediation Unit Trust Fund	-0-	-0-	25,454	26,500	
• DES Donations	749	-0-	-0-	-0-	
• Special Drug/Alc. Rehab Trust Fund	-0-	-0-	19,630	20,550	
• 911 Communications Trust Fund	135,579	135,824	149,780	134,869	
• EMS County Award	165,168	26,506	4,067	-0-	
• Beach Fund	83,638	81,756	119,162	86,200	
• A. I. Tourist Development Fund	959,008	733,683	834,435	965,099	
• Public Records Modernization	85,332	-0-	-0-	-0-	
• N. C. Recreation Commission Fund	31,697	29,433	54,225	54,720	
• Recreation and Parks Trust Fund	122,455	-0-	40,517	6,101	
• N. C. Impact Fee Ordinance Fund	1,057,344	210,283	1,998,065	1,466,260	
• Local Affordable Housing Fund	-0-	13,940	256,000	516,400	
• Shore Stabilization MSBU Fund	-0-	-0-	-0-	54,800	
• N. C. Economic Development Fund	-0-	-0-	-0-	11,750	
• Building, Zoning and Planning Fund	381,264	475,558	504,310	477,160	
• Local Option Gas Tax	-0-	-0-	-0-	297,000	
• Capital Projects: Construction (80%)	184,608	566,353	1,803,420	1,874,162	
• Capital Projects: Construction (20%)	-0-	4,199	701,380	712,380	
• Debt Service Fund - Courthouse	98,610	98,540	316,000	305,016	
• Debt Svc. Fund - Road Refunding '92	9,106,015	699,307	1,319,474	1,323,769	
• Debt Service Fund - Shore Stabilization MSBU 1994	-0-	-0-	-0-	1,260,266	
• Debt Service - Optional Gas Tax	2,117,915	390	-0-	-0-	
• Grant Fund	1,605,637	202,203	79,750	70,842	
• Capital Projects - Road Paving	4,951,837	1,085,337	494,000	397,751	
• Capital Projects-Rd. Resurfacing '92	-0-	396,284	142,000	199,000	
• Capital Projects-Shore Stabil. MSBU	-0-	-0-	-0-	-0-	
• Revolving Loan Trust Fund	-0-	-0-	341,337	427,810	
GRAND TOTAL	47,094,162	30,599,646	48,098,525	42,879,471	

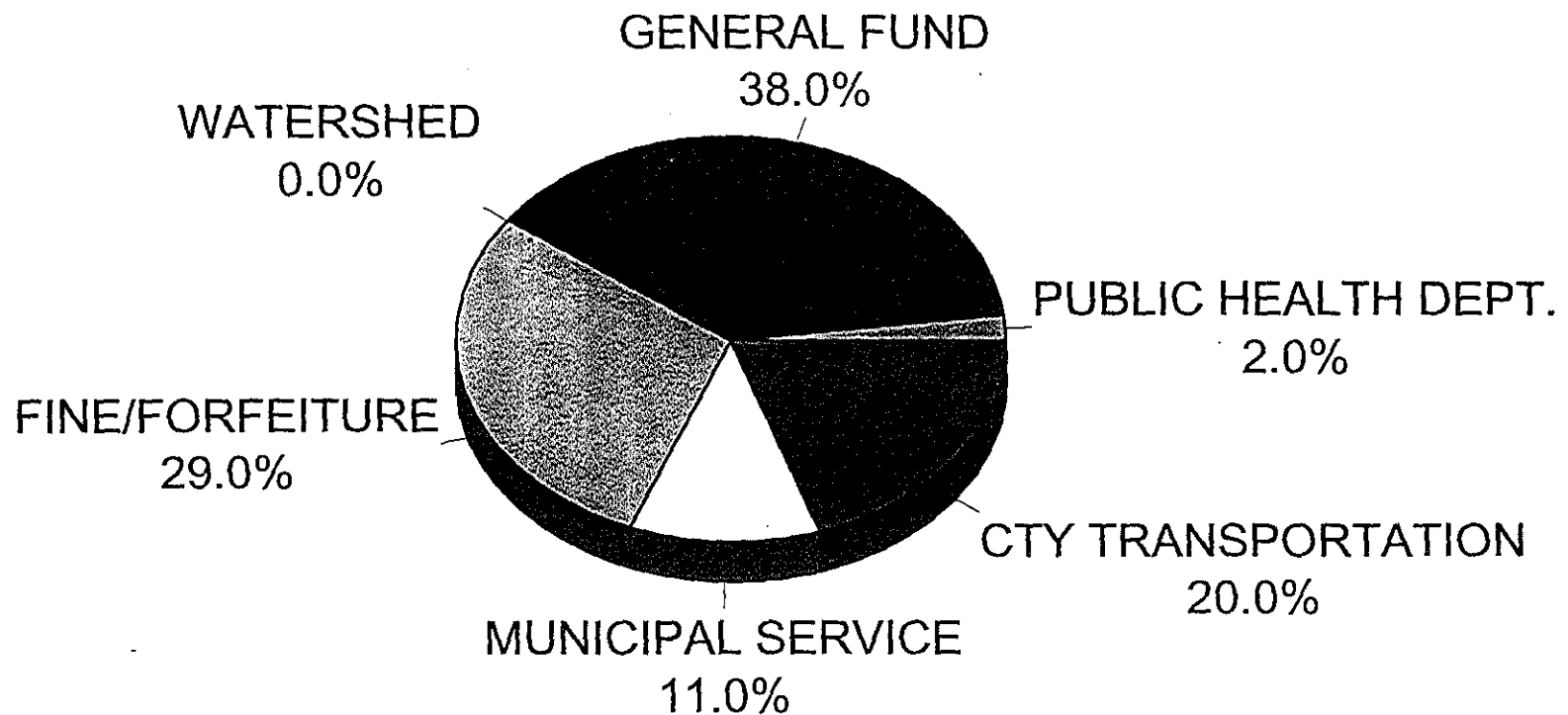
NASSAU COUNTY TAXING FUNDS BUDGET SUMMARY

FY 1995

FUND	1993 ORIGINAL BUDGET	1994 ORIGINAL BUDGET	1995 RECOMM. BUDGET	INC (DEC) OVER 1993	INC (DEC) OVER 1994
General Fund	6,966,357	7,506,916	7,886,604	13.21%	5.06%
Fine and Forfeiture Fund	5,565,293	6,024,174	6,028,323	8.32%	.07%
County Transportation Fund	4,251,132	4,605,602	4,144,446	(2.51%)	(10.01%)
Subtotal - County Commission	16,782,782	18,136,692	18,059,373	7.61%	(.43%)
Health Department	369,752	369,752	369,776	0%	.01%
Nassau General Hospital	941,243	970,792	-0-	(100%)	(100%)
Total County Wide	18,093,777	19,477,236	18,429,149	2%	(5%)
Municipal Service Fund	1,988,806	2,235,209	2,201,704	10.70%	(1.50%)
Water Conservation District	8,506	21,148	29,894	251.45%	41.36%
Grand Total Taxing Funds	20,091,089	21,733,593	20,660,747	3%	(5%)

1994/95 TOTAL BUDGET

TAXING FUNDS



NOTE: WATERSHED REPRESENTS 1/10%, BUT WAS TOO SMALL TO GRAPH.

NASSAU COUNTY TAXING FUNDS

REVENUE SOURCES

FY 1995

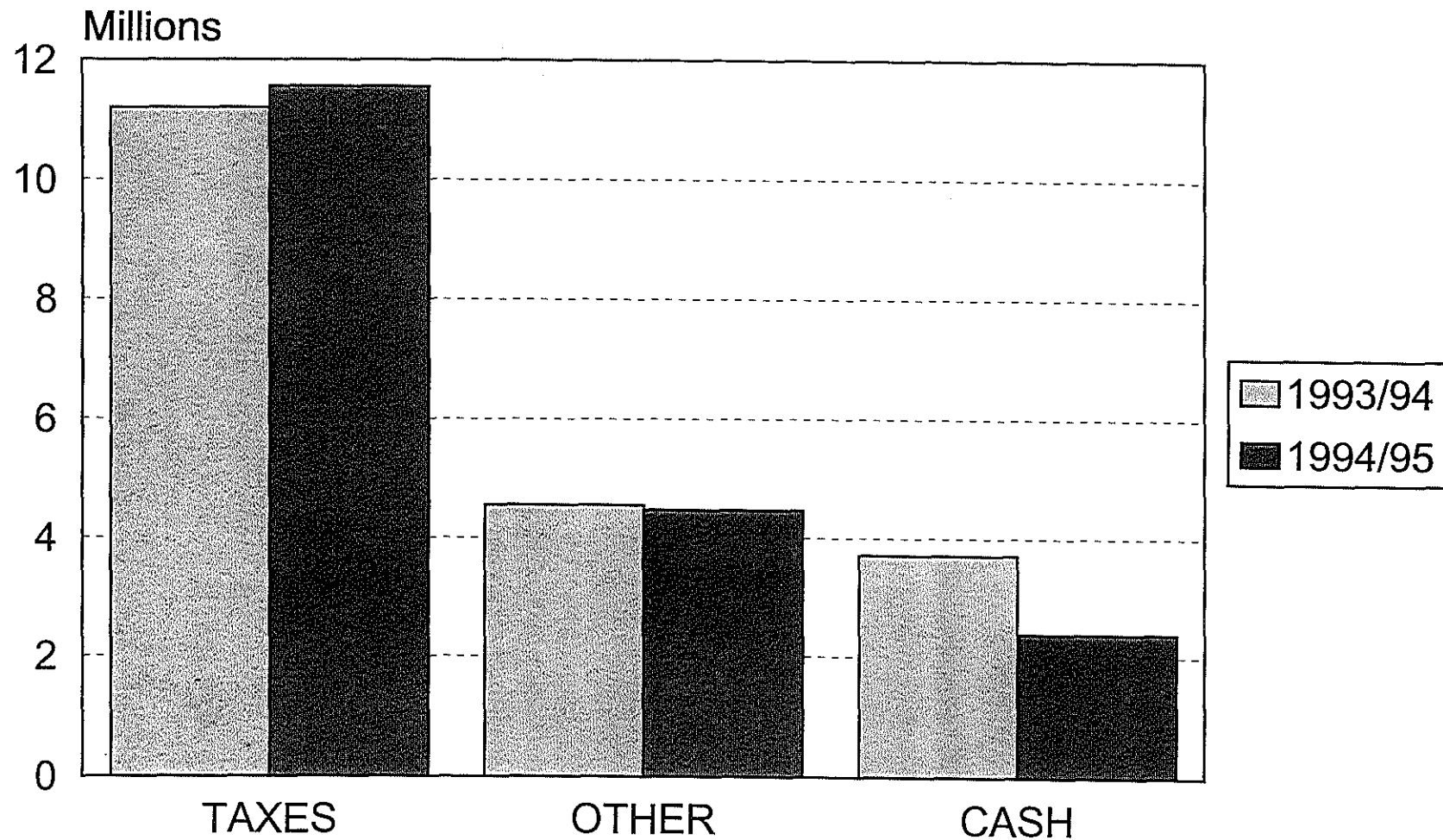
	GENERAL FUND	FINE AND FORFEITURE FUND	COUNTY TRANSPORT. FUND	HEALTH DEPT.	NASSAU GENERAL HOSPITAL	TOTAL COUNTY-WIDE	MUNICIPAL SERVICES FUND	TOTAL
Ad Valorem:								
94/95	5,069,716	4,561,202	1,556,232	369,776	-0-	11,556,926	360,096	11,917,022
93/94	3,961,732	4,175,461	1,722,716	369,752	970,792	11,200,453	213,888	11,414,341
Dollar Inc (Dec)*	1,107,984	385,741	(166,484)	24	(970,792)	356,473	146,208	502,681
Percentage Inc (Dec)	28%	9%	(10%)	-0-	(100%)	3%	68%	4%
Other Revenues:								
94/95	2,092,888	1,022,121	1,365,634	-0-	-0-	4,480,643	1,364,608	5,845,251
93/94	1,526,566	642,124	2,389,897	-0-	-0-	4,558,587	699,157	5,257,744
Dollar Inc (Dec)	566,322	379,997	(1,024,263)	-0-	-0-	(77,944)	665,451	587,507
Percentage Inc (Dec)	37%	59%	(43%)		-0-	(2%)	95%	11%
Cash Carry Forward:								
94/95	724,000	445,000	1,222,580	-0-	-0-	2,391,580	477,000	2,868,580
93/94	2,018,618	1,206,589	492,989	-0-	-0-	3,718,196	1,322,164	5,040,360
Dollar Inc (Dec)	(1,294,618)	(761,589)	729,591	-0-	-0-	(1,326,616)	(845,164)	(2,171,780)
Percentage Inc (Dec)	(64%)	(63%)	148%	-0-	-0-	(36%)	(64%)	(43%)
Total Budget:								
94/95	7,886,604	6,028,323	4,144,446	369,776	-0-	18,429,149	2,201,704	20,630,853
93/94	7,506,916	6,024,174	4,605,602	369,752	970,792	19,477,236	2,235,209	21,712,445
Dollar Inc (Dec)	379,688	4,149	(461,156)	24	(970,792)	(1,048,087)	(33,505)	(1,081,592)
Percentage Inc (Dec)	5%	0%	(10%)	0%	(100%)	(5%)	(2%)	(5%)

* Increase in ad valorem taxes mainly due to the reallocation of prior year's Nassau General Hospital taxes. These taxes are being used in 1994/95 as follows:

1) Baptist Medical Center Indigent Care	\$485,000
2) Reserve for Indigent Care	100,000
3) Operations	<u>385,792</u>
	\$970,792

COUNTY-WIDE TAXING FUNDS

REVENUE SOURCES



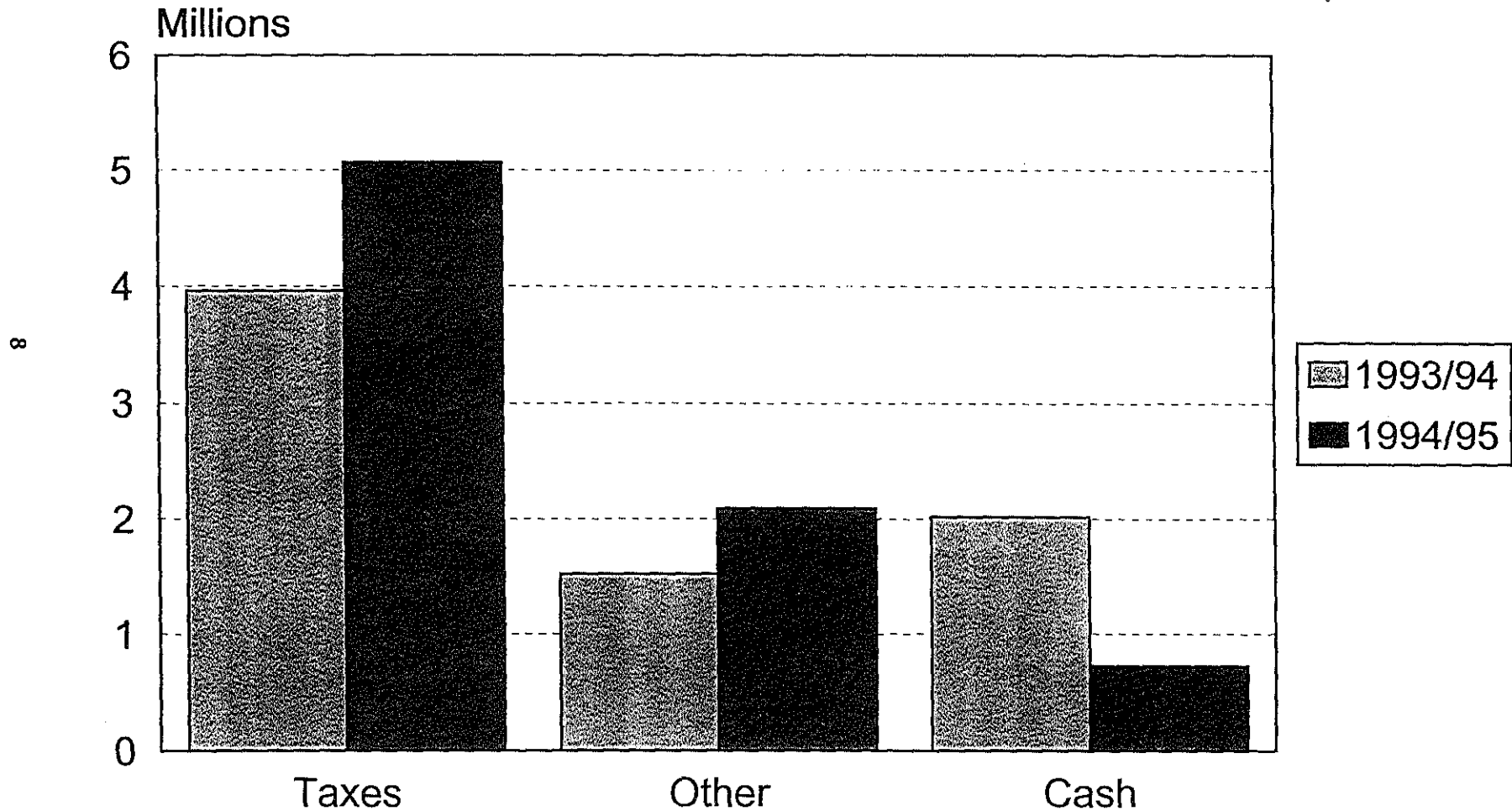
NOTE: THE INCREASE IN TAX DOLLARS IS DUE TO THE HOSPITAL MILLAGE AND NEW CONSTRUCTION.

GENERAL FUND REVENUE FY 1995

Department/Program	Actual Revenue FY 1992	Actual Revenues FY 1993	Projected Revenue FY 1994	Estimated Revenues FY 1995
TAXES				
- Current Ad Valorem Taxes	4,547,071	4,150,479	4,021,000	5,336,543
- Delinquent Ad Valorem	37,465	37,339	32,000	32,632
Subtotal	4,584,536	4,187,818	4,053,000	5,369,176
INTERGOVERNMENTAL REVENUE				
- Library Aid	41,586	41,586	154,210	160,206
- State Revenue Shr. - 2nd Guarantee	252,268	252,268	252,268	265,545
- Insurance Agent Licenses	4,972	5,648	6,000	6,000
- Alcohol Licenses	9,720	10,962	14,000	14,738
- Half Cent Sales Tax	251,322	319,474	335,911	846,483
- Federal Grant - Civil Defense	20,807	22,277	24,400	24,842
- State Grant - Aid to Libraries	31,894	98,248		
- State Grant - Hazardous Materials	-0-	1,141	-0-	-0-
- Grant - Emergency Services	-0-	-0-	70,424	74,130
Subtotal	612,569	751,604	857,213	1,391,944
CHARGES FOR SERVICE				
- Solid Waste Management Fund	-0-	-0-	58,745	50,938
- Ambulance Service Fees	504,976	470,419	350,000	341,052
- Sales Tax Commission	-0-	26	-0-	-0-
- Subtotal	504,976	470,445	408,745	391,990
FINES & FORFEITURES				
- Library Fines/Fees	-0-	7,179	9,024	8,947
Subtotal	-0-	7,179	9,024	8,947
MISCELLANEOUS REVENUE				
- Interest Earnings	147,805	10,246	10,000	10,000
- Library Misc. Income/Donations		2,082	-0-	-0-
- Insurance Proceeds	4,813	3,810	700	-0-
- Rental Income	4,660	4,425	4,875	4,526
- Surplus Sales	-0-	39,561	11,725	10,526
- Other	25,837	21,609	8,659	895
Subtotal	182,915	81,733	35,959	25,947
TOTAL REVENUES	5,884,996	5,498,779	5,363,941	7,188,004
Less 5%	N/A	N/A	N/A	(359,400)
95% of Estimated Revenues				6,828,604
Transfers In	524,055	4,984	4,800	-0-
Excess Fees	377,760	386,707	368,000	334,000
Balance Forward	1,926,430	2,907,781	2,561,771	724,000
GRAND TOTAL	8,713,241	8,798,251	8,298,512	7,886,604

GENERAL FUND

REVENUE SOURCES



NOTE: THE INCREASE IN TAX DOLLARS IS DUE TO THE HOSPITAL MILLAGE AND NEW CONSTRUCTION.

GENERAL FUND EXPENDITURES FY 1995

Department/Program	Actual Expend. FY 1992	Actual Expend. FY 1993	Budget Approved FY 1994	Requested Budget FY 1995	Recomm. Budget FY 1995	Adopted Budget FY 1995
GENERAL GOVERNMENT SERVICES:						
- Board of County Commissioners	469,801	482,715	510,586	508,761		
- County Attorney	71,123	115,693	104,863	84,313		
MANAGEMENT SERVICES:						
- Veterans Service	11,877	12,251	13,171	14,295		
GENERAL SERVICES:						
- Facilities Maintenance - Admin.	160,061	158,104	171,638	159,906		
- Courthouse Maintenance	45,041	62,497	343,840	59,840		
- Other County Bldgs. - Maintenance	145,382	149,580	227,292	173,442		
- Custodial	130,010	149,401	161,563	157,363		
PUBLIC SAFETY:						
- Civil Defense/Emergency Management	176,016	196,716	195,665	190,317		
- Grant/Emergency Management	-0-	-0-	-0-	70,558		
- Emergency Medical Services - Rescue	1,492,907	1,704,783	1,816,720	1,785,244		
- Fire District - State	10,171	10,062	10,062	10,062		
CONSTITUTIONAL OFFICERS						
CLERK OF COURT:						
- Court Services/Finance Department	384,130	389,222	342,646	342,568		
PROPERTY APPRAISER:						
- Appraisal Services	474,834	500,883	517,365	683,212		
SUPERVISOR OF ELECTIONS:						
- Election Administration	216,319	192,462	205,506	227,357		
- Election Services	45,218	51,065	34,785	58,332		
TAX COLLECTOR:						
- Collection Services	382,193	420,352	457,565	499,781		
PHYSICAL ENVIRONMENT:						
- Cooperative Extension Service	110,101	107,454	149,396	155,128		
- Fair Association	10,500	10,500	10,500	10,080		
- Soil and Water Conservation	18,355	18,887	19,865	18,853		
CULTURE & RECREATIONAL SERVICES:						
- Library Services	224,980	298,517	314,477	336,317		
- Parks and Recreation	114,335	102,779	60,860	32,842		
HEALTH AND HUMAN SERVICES:						
- Indigent Care	693,086	627,008	780,272	1,265,272		
H. & H. SVCS. INDEPENDENT AGENCIES:						
- Episcopal Day Care	12,560	12,560	12,560	12,058		
- N.E. Fla. Community Action Agency	4,000	4,000	4,000	3,840		
- Fernandina Civil Air Patrol	600	600	600	576		
- Barnabas Center	-0-	-0-	-0-	-0-		
- Council on Aging	66,000	66,000	66,000	63,360		
- Association for Retarded Citizens	38,500	38,500	38,500	36,960		
- N.C. Mental Health/Drug/Alcohol	55,787	120,932	120,932	114,507		
- Mental Health Center - Jacksonville	66,148	33,347	32,000	32,000		
- Gateway Community Services	15,808	18,355	26,000	26,000		
NON-OPERATIONAL						
TRANSFERS:						
- Indigent Care Reserves			-0-	100,000		
- Reserve for Salary Adjustment			17,497	-0-		
- Contingency Reserves	-0-	-0-	290,210	203,460		
Cash to be Carried Forward	-0-	-0-	450,000	450,000		
GENERAL FUND TOTAL	5,645,843	6,055,225	7,506,916	7,886,804		

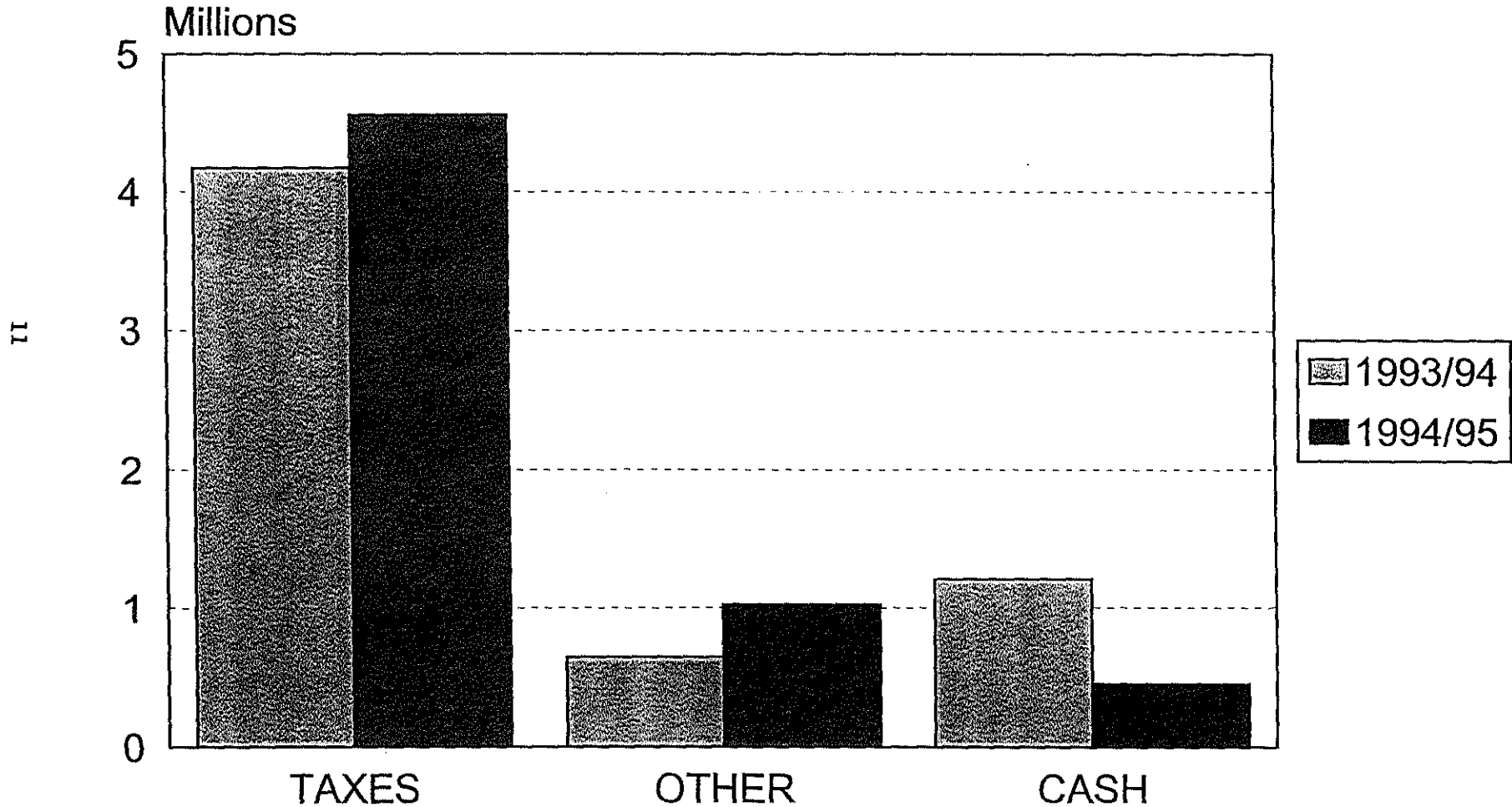
FINE & FORFEITURE REVENUE

FY 1995

Department/Program	Actual Revenue FY 1992	Actual Revenues FY 1993	Projected Revenue FY 1994	Estimated Revenues FY 1995
TAXES				
• Current Ad Valorem Taxes	4,178,611	4,101,791	4,238,000	4,801,265
• Delinquent Ad Valorem	38,553	35,117	34,000	33,684
Subtotal	4,217,164	4,136,908	4,272,000	4,834,949
INTERGOVERNMENTAL REVENUE				
• State Revenue Sharing	241,703	289,992	331,472	683,733
• Insurance Agent Licenses				
• Alcohol Licenses				
• Half Cent Sales Tax			-0-	19,495
• Federal Grant - Civil Defense				
• State Grant - Child Support Enforce.	2,922	2,859	2,985	2,631
• Grant - Emergency Services				
Subtotal	244,625	292,851	334,457	705,859
CHARGES FOR SERVICE				
• Fees	183,032	127,849	129,650	130,632
• Charges for School Resource	25,241	32,998	27,305	28,742
• Housing Federal Prisoners	140,585	110,948	98,000	97,895
• Subtotal	348,858	271,795	254,955	257,269
FINES & FORFEITURES				
• Bond Forfeitures	8,555	11,096	1,810	-0-
Subtotal	8,555	11,096	1,810	-0-
MISCELLANEOUS REVENUE				
• Interest Earnings	100,462	10,123	10,000	10,105
• Library Misc. Income/Donations				
• Insurance Proceeds		2,794	-0-	-0-
• Rental Income				
• Surplus Sales				
• Unclaimed Evidence	10,021	39		
• Other	1,688	75	50	53
Subtotal	112,171	13,031	10,050	10,158
TOTAL REVENUES	4,931,373	4,725,686	4,873,272	5,808,235
Less 5%	N/A	N/A	N/A	(290,413)
95% of Estimated Revenues				5,517,823
Transfers In	89,677	69,295	58,700	55,500
Excess Fees	52,073	53,744	10,000	10,000
Balance Forward	1,242,172	1,428,525	1,370,970	445,000
GRAND TOTAL	6,315,289	6,277,250	6,312,942	6,028,323

FINE & FORFEITURE FUND

REVENUE SOURCES



NOTE: THE INCREASE IN TAX DOLLARS IS DUE TO THE HOSPITAL MILLAGE AND NEW CONSTRUCTION.

FINE & FORFEITURE FUND EXPENDITURES FY 1995

Department/Program	Actual Expend. FY 1992	Actual Expend. FY 1993	Budget Approved FY 1994	Requested Budget FY 1995	Recomm. Budget FY 1995	Adopted Budget FY 1995
GENERAL GOVERNMENT SERVICES:						
- Board of County Commissioners	135,156	245,718	286,901	97,378		
- County Court	14,291	13,957	16,500	21,300		
GENERAL SERVICES:						
- Medical Examiner	49,050	43,875	52,500	52,500		
- State Attorney	58,909	55,917	65,145	66,445		
- Public Defender	90,516	81,150	66,559	87,170		
- Child Support Enforcement	4,308	5,228	5,700	5,700		
PUBLIC SAFETY:						
- Sheriff	2,418,953	2,471,586	2,916,885	3,110,139		
- Bailiff	93,291	118,019	137,461	195,191		
- Jail Equipment	78,163	-0-	-0-	-0-		
- Jail Improvements	65,000	-0-	-0-	-0-		
CONSTITUTIONAL OFFICERS						
CLERK OF COURT:						
- Circuit Court	12,792	22,746	31,100	31,100		
- Court Services/Finance Department	562,645	475,625	479,900	479,565		
TRANSFERS:						
- To Sheriff	1,303,695	1,378,295	1,378,295	1,357,205		
- Reserves for Salary Adjustment			2,228			
- Contingency Reserves	-0-	-0-	235,000	174,630		
Cash to be Carried Forward	-0-	-0-	350,000	350,000		
FINE & FORFEITURE TOTAL	4,886,769	4,912,116	6,024,174	6,028,323		

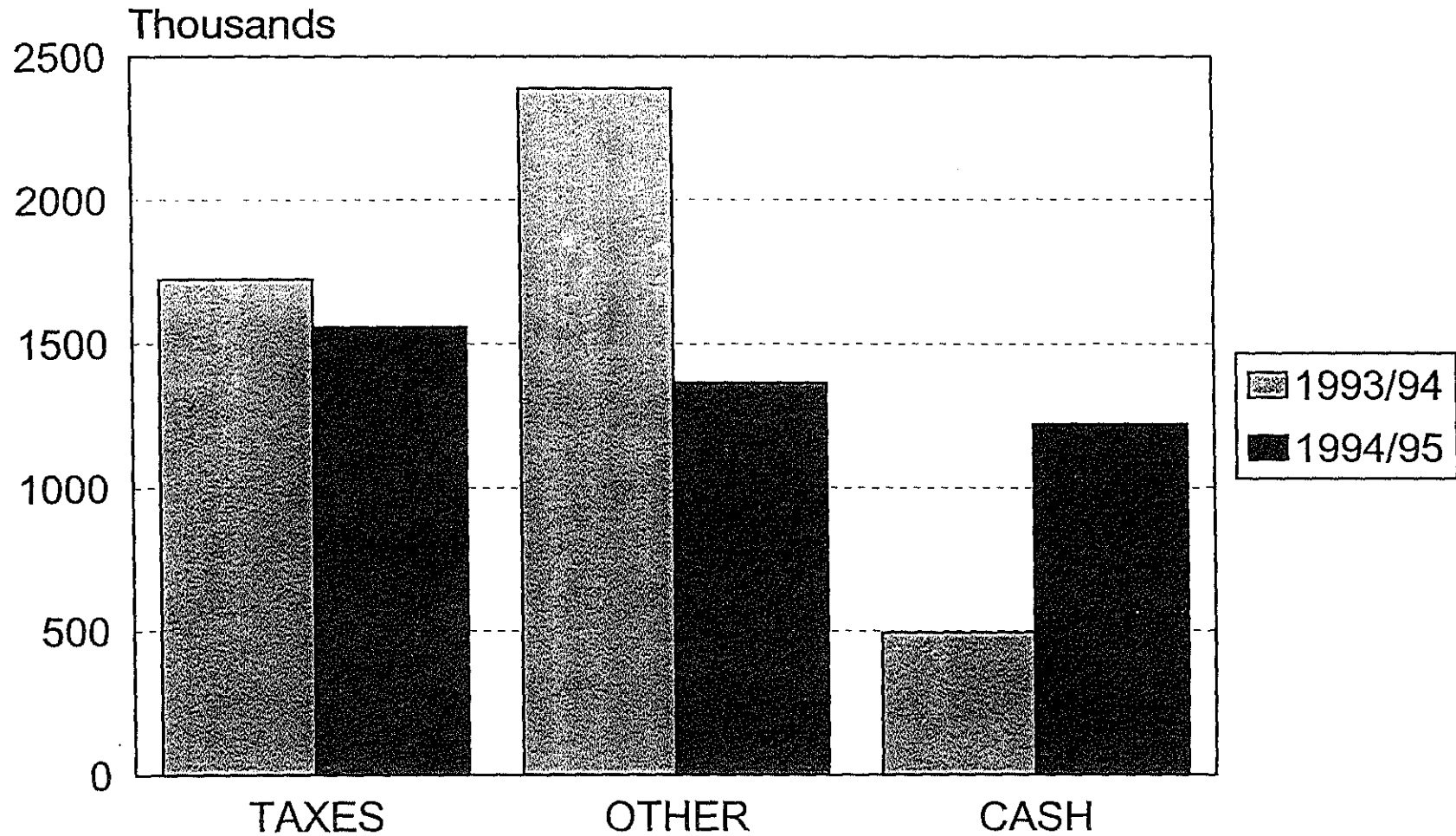
COUNTY TRANSPORTATION FUND REVENUE

FY 1995

Department/Program	Actual Revenue FY 1992	Actual Revenues FY 1993	Projected Revenue FY 1994	Estimated Revenues FY 1995
TAXES				
- Current Ad Valorem Taxes (Cty. Trans.)	983,839	1,562,603	1,600,000	1,638,139
- Current Ad Valorem Taxes (MSF)			146,208	
- Delinquent Ad Valorem	9,709	4,196	5,000	4,211
- Ninth Cent Gas Tax	-0-	-0-	53,800	89,684
- Local Option Gas Tax	811,480	642,584	761,000	669,474
- Local Alt Fuel Decal User	-0-	4,135	-0-	-0-
Subtotal	1,805,028	2,213,518	2,566,008	2,401,508
INTERGOVERNMENTAL REVENUE				
- Half Cent Sales Tax (from MSF)	883,612	1,041,659	1,283,866	-0-
- Racing Tax	98,250	98,250	98,250	116,825
- Motor Fuel Tax Rebate	9,900	12,595	13,200	13,158
- Motor Fuel Use Tax	3,136	3,608	4,000	4,000
- Gas and Motor Fuel (20%)	-0-	-0-	-0-	175,789
- County Gas Tax (Special)	296,075	314,922	300,000	300,000
Subtotal	1,290,973	1,471,034	1,699,316	609,772
CHARGES FOR SERVICE				
- State Commission Sales Tax	-0-	-0-	-0-	53
- Installation/Inspect/Services	44,639	23,983	24,000	24,210
- Charges for Services - Other Funds	10,260	4,661	6	-0-
- Equipment Rental	5,549	1,785	31	-0-
- Equipment Rental - Other Funds	11,304	6,534	-0-	-0-
- Road Maintenance Charges	3,782	1,591	3,500	3,474
- Subdivision/Plat Review Charges	1,020	2,520	2,500	2,631
Subtotal	76,554	41,074	30,037	30,368
MISCELLANEOUS REVENUE				
- Interest Earnings	48,893	17,231	11,800	3,474
- Refund Prior Year Expenses	(26)	3,154	75	-0-
- Sale of Pipe and Other Material	35,246	38,221	45,000	30,000
- FEMA Reimbursement	-0-	61,107	13,686	-0-
- Sale of Scrap	-0-	-0-	800	-0-
- Insurance Reimbursement	8,108	-0-	25,000	-0-
- Other	25	189	1,000	526
Subtotal	92,246	119,902	97,361	34,000
TOTAL REVENUES	3,264,801	3,845,528	4,392,722	3,075,648
Less 5%	N/A	N/A	N/A	(153,782)
95% of Estimated Revenues				2,921,866
Transfers In - Local Option Gas Tax	284,202	428,794	338,877	297,000
Transfers In-5th & 6th Gas Tax (20%)	-0-	-0-	-0-	712,380
Balance Forward	773,497	436,833	615,000	213,200
GRAND TOTAL	4,322,500	4,711,155	5,346,599	4,144,446

COUNTY TRANSPORTATION FUND

REVENUE SOURCES



NOTE: CASH HAS INCREASED WHILE TAXES AND OTHER REVENUES HAVE DECREASED. THIS IS A RESULT OF REMOVING THE COUNTY TRANSPORTATION FUND FROM THE MUNICIPAL SERVICE FUND AND RELYING ON THE 5TH AND 6TH CENT CASH RESERVES TO REPLACE DECREASED TAX/OTHER REVENUE.

COUNTY TRANSPORTATION FUND EXPENDITURES FY 1995

Department/Program	Actual Expend. FY 1992	Actual Expend. FY 1993	Budget Approved FY 1994	Requested Budget FY 1995	Recomm. Budget FY 1995	Adopted Budget FY 1995
PERSONAL SERVICES						
• Salaries	1,460,896	1,531,633	1,846,672	1,660,324		
• Taxes and Benefits	737,757	811,489	855,397	883,783		
Subtotal	2,198,653	2,343,122	2,502,069	2,544,107		
OPERATING EXPENSES						
• Professional Services	24,500	18,390	30,500	36,500		
• Contamination/Remediation	-0-	134,677	270,000	-0-		
• Contractual Services	-0-	-0-	25,000	30,000		
• Rentals/Leases	10,700	3,121	12,500	12,500		
• Insurance	51,452	50,592	53,821	63,800		
• Communications/Freight	14,107	12,395	12,000	12,000		
• Tax Roll Commission	19,029	30,641	35,922	33,462		
• Temporary Help/Mow/Litter	-0-	-0-	20,000	-0-		
Subtotal	119,788	249,817	459,743	188,262		
MISCELLANEOUS OPERATING EXPENSES						
• Supplies	165,803	174,458	189,000	190,000		
• Materials	159,894	247,321	249,000	390,414		
• Road Resurfacing	63,027	64,320	210,468	-0-		
• Railroad Crossing Maintenance	-0-	24,410	25,000	25,000		
• Utility Services	19,866	20,106	19,080	19,655		
• Repairs and Maintenance	214,501	194,245	165,000	98,376		
• Road Construction	-0-	157,608	-0-	-0-		
• Fuel Tank Repair	121,963	-0-	-0-	-0-		
• Building Expansion	3,573	-0-	-0-	-0-		
• 911 Signs	-0-	-0-	27,000	-0-		
• Bad Debt Expense	341	-0-	-0-	-0-		
• Permitting Fees	4,000	-0-	-0-	-0-		
• Other	8,981	13,811	9,400	13,400		
Subtotal	761,949	896,279	893,948	736,845		
CAPITAL OUTLAY						
• Equipment	376,483	268,061	460,000	362,000		
• Five Points Well	-0-	-0-	5,000	-0-		
Subtotal	376,483	268,061	465,000	362,000		
TRANSFERS						
• Reserve for Other Costs	-0-	-0-	40,000	12,000		
• Reserve for Contingency	-0-	-0-	120,124	176,232		
Cash to be Carried Forward	-0-	-0-	124,718	125,000		
TRANSPORTATION FUND GRAND TOTAL	3,456,873	3,757,279	4,605,602	4,144,446		

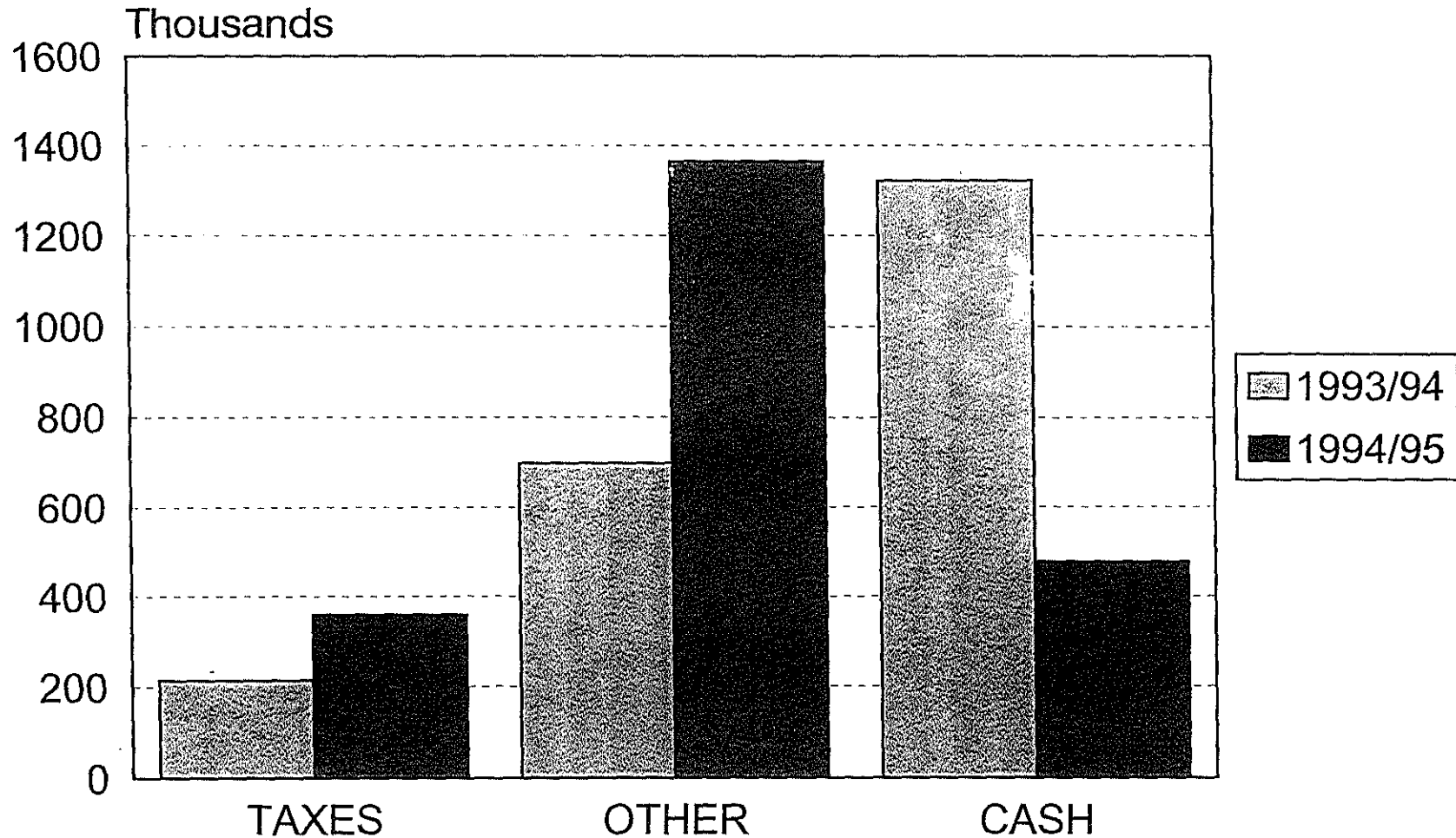
MUNICIPAL SERVICE REVENUE

FY 1995

Department/Program	Actual Revenue FY 1992	Actual Revenues FY 1993	Projected Revenue FY 1994	Estimated Revenues FY 1995
TAXES				
• Current Ad Valorem Taxes	596,702	341,182	201,792	379,048
• Delinquent Ad Valorem	9,615	394	2,000	526
• Franchise Fee - Cable TV	71,024	77,081	80,900	81,053
Subtotal	677,341	418,657	284,692	460,627
INTERGOVERNMENTAL REVENUE				
• Mobile Home Licenses	59,839	48,735	47,500	47,368
• State Revenue Sharing	362,554	434,988	497,209	73,881
• Professional/Occupational Licenses	22,514	23,516	23,500	23,474
• Half Cent Sales Tax	358,016	197,547	-0-	854,022
Subtotal	802,923	704,786	568,209	998,745
CHARGES FOR SERVICE				
• Animal Control Fees	10,181	11,553	22,000	34,737
• Animal Sterilization Charges	630	3,050	2,155	1,580
• Fire Inspection Fees	10,045	9,221	3,400	3,368
Subtotal	20,856	23,824	27,555	39,685
FINES & FORFEITURES				
• Court Cases	355,189	325,635	313,000	315,789
Subtotal	355,189	325,635	313,000	315,789
MISCELLANEOUS REVENUE				
• Interest Earnings	76,216	841	500	526
• Sale of Fixed Asset			12,610	-0-
• Insurance Proceeds	134		-0-	-0-
• Other	883	2,038	2,065	105
Subtotal	77,233	2,879	15,175	631
TOTAL REVENUES	1,933,542	1,475,781	1,208,631	1,815,477
Less 5%	N/A	N/A	N/A	(90,773)
95% of Estimated Revenues				1,724,704
Excess Fees	-0-	31,875	-0-	-0-
Balance Forward	1,002,481	1,638,171	1,630,000	477,000
GRAND TOTAL	2,936,023	3,145,827	2,838,631	2,201,704

MUNICIPAL SERVICE FUND

REVENUE SOURCES



NOTE: TAXES AND OTHER REVENUES HAVE INCREASED AS A RESULT OF REMOVING COUNTY TRANSPORTATION AND BUILDING, ZONING AND PLANNING FROM THE MUNICIPAL SERVICE FUND.

MUNICIPAL SERVICE FUND EXPENDITURES

FY 1995

Department/Program	Actual Expend. FY 1992	Actual Expend. FY 1993	Budget Approved FY 1994	Requested Budget FY 1995	Recomm. Budget FY 1995	Adopted Budget FY 1995
GENERAL GOVERNMENT SERVICES:						
- Board of County Commissioners	9,449	826	56,975	28,200		
PUBLIC SAFETY:						
- Sheriff	311,364	350,000	311,000	300,000		
- Code Enforcement			-0-	55,502		
- Fire Department - Volunteer	240,747	266,310	396,879	385,432		
- Fire Department - Amelia Island	584,089	717,112	958,183	937,099		
- Fire Inspector	33,389	46,242	37,863	39,037		
- Demolition - American Beach	-0-	425	-0-	-0-		
CONSTITUTIONAL OFFICERS:						
TAX COLLECTOR:						
- Collection Services	11,636	6,654	-0-	-0-		
HEALTH AND HUMAN SERVICES:						
- Animal Control	98,823	113,891	186,492	185,850		
NON-OPERATIONAL:						
TRANSFERS:						
- Reserves - Demolition American Beach	-0-	-0-	24,000	-0-		
- Reserves - Salary Adjustment	-0-	-0-	9,817	-0-		
- Contingency Reserves	-0-	-0-	154,000	170,584		
Cash to be Carried Forward	-0-	-0-	100,000	100,000		
MUNICIPAL FUND TOTAL	1,289,497	1,501,460	2,235,209	2,201,704		

TAXING FUND MANDATES

FY 1995

GENERAL FUND	GOVERNING STATUTE/LAW	1995 AMOUNT	1994 AMOUNT	INCREASE (DECREASE)
Commissioner Increase	ACIR 4/93	114,945	110,055	4,890
FICA Taxes	Federal	116,100	107,277	8,823
Retirement Contribution	State	436,878	399,575	37,303
Worker's Compensation Premiums	F.S. 440	54,923	92,491	(37,568)
Matching Medicare Tax	Federal	27,149	25,093	2,056
County Forester Assm.	State	3,000	3,000	0
Budget Transfer - PA	F.S. 195.087	650,253	493,672	156,581
Tax Roll Commission	F.S. 192.091	453,960	412,750	41,210
Contract Service - Forestr	State	10,062	10,062	0
Indigent - Medical Assistance	F.S. 409.217	501,812	598,312	(96,500)
Hospital Care - HCRA PR	F.S. 154	185,800	181,960	3,840
Elections	F.S. 100.091 F.S. 100.061	58,332	34,765	23,567
Annual Audits	Various	100,000	100,000	0
Accidental Death Insurance	F.S. 112.191	901	950	(49)
Physicals/Hepatitis B	Union Contract	20,539	20,538	1
Travel \$7/Day - Contract	Article 40	5,600	5,600	0
Medical Director	State 10D66	16,000	16,000	0
Training	State	5,000	5,000	0
Decontamination	OSHA/State	15,000	0	15,000
Water Testing/Monitoring	CH. 17-550 FAC	6,000	0	6,000
Medical Supplies	State	27,000	27,000	0
Courthouse Elevator	Federal	60,000	40,000	20,000
NC Mental/Alcohol/Drug	F.S. 394.76	172,507	178,932	(6,425)
Cash to be Carried Forward	F.S. 129.01	450,000	450,000	0
SUBTOTAL GENERAL FUND MANDATES		3,491,761	3,313,032	178,728

FINE & FORFEITURE FUND	GOVERNING STATUTE/LAW	1995 AMOUNT	1994 AMOUNT	INCREASE (DECREASE)
FICA Taxes	Federal	5,848	5,659	189
Retirement	State	25,959	25,191	768
Worker's Compensation	F.S. 440	100,484	38,431	62,053
Matching Medicare	Federal	1,368	1,324	44
Tax Roll Commission	F.S. 192.091	97,378	86,901	10,477
Court System (Cir/Cty)	State	52,400	47,600	4,800
State Attorney	F.S. 27.34	66,445	65,145	1,300
Public Defender	F.S. 27.54	87,170	66,559	20,611
Hepatitis B		3,780	3,780	
Medical Examiner	F.S. 406.06	52,500	52,500	0
Accidental Death Insurance	F.S. 112.19	1,721	1,877	(156)
Cash to be Carried Forward	F.S. 129.01	350,000	350,000	0
SUBTOTAL FINE & FORF. MANDATES		845,053	744,967	100,086

TAXING FUND MANDATES FY 1995 (CONTINUED)

COUNTY TRANSPORTATION FUND	GOVERNING STATUTE/LAW	1995 AMOUNT	1994 AMOUNT	INCREASE (DECREASE)
FICA Taxes	Federal	102,756	69,099	33,657
Retirement Contribution	State	285,038	197,000	88,038
Worker's Compensation	F.S. 440	235,534	190,136	45,398
Medicare	Federal	24,031	16,161	7,870
Tax Roll Commission	F.S. 192.091	33,462	35,922	(2,460)
Contamination Plan	Federal Rule 17-761	160,000	270,000	(110,000)
Cash to be Carried Forward	F.S. 129.01	125,000	100,000	25,000
SUBTOTAL COUNTY TRANSPORTATION MANDATES		853,321	878,318	87,503
TOTAL COUNTY WIDE MANDATES		5,190,135	4,936,317	366,317

MUNICIPAL SERVICE FUND	GOVERNING STATUTE/LAW	1995 AMOUNT	1994 AMOUNT	INCREASE (DECREASE)
FICA Taxes	Federal	41,391	88,172	(46,781)
Retirement	State	168,925	298,832	(129,907)
Medicare	Federal	9,681	38,023	(28,342)
Worker's Compensation	F.S. 440	48,433	105,902	(57,469)
Tax Roll Commission	F.S. 192.091	7,700	7,392	308
Accidental Death	F.S. 112.191	581	475	106
Physicals Union Contract	Article 35	2,700	2,700	0
Travel \$7/Day - Contract	Article 40	2,555	2,555	0
Travel for Training - FF	F.S.	2,000	2,000	0
Training for FF	F.S.	3,000	3,000	0
A/C Certification	F.S. 828.27	1,200	1,200	0
Cash to be Carried Forward	F.S. 129.01	100,000	100,000	0
TOTAL MUNICIPAL SVCS. MANDATES		388,166	650,251	(262,085)
GRAND TOTAL TAXING FUND MANDATES		5,578,301	5,586,568	104,232

Nassau County Millage/Ad Valorem Tax Comparison

Millage Rates

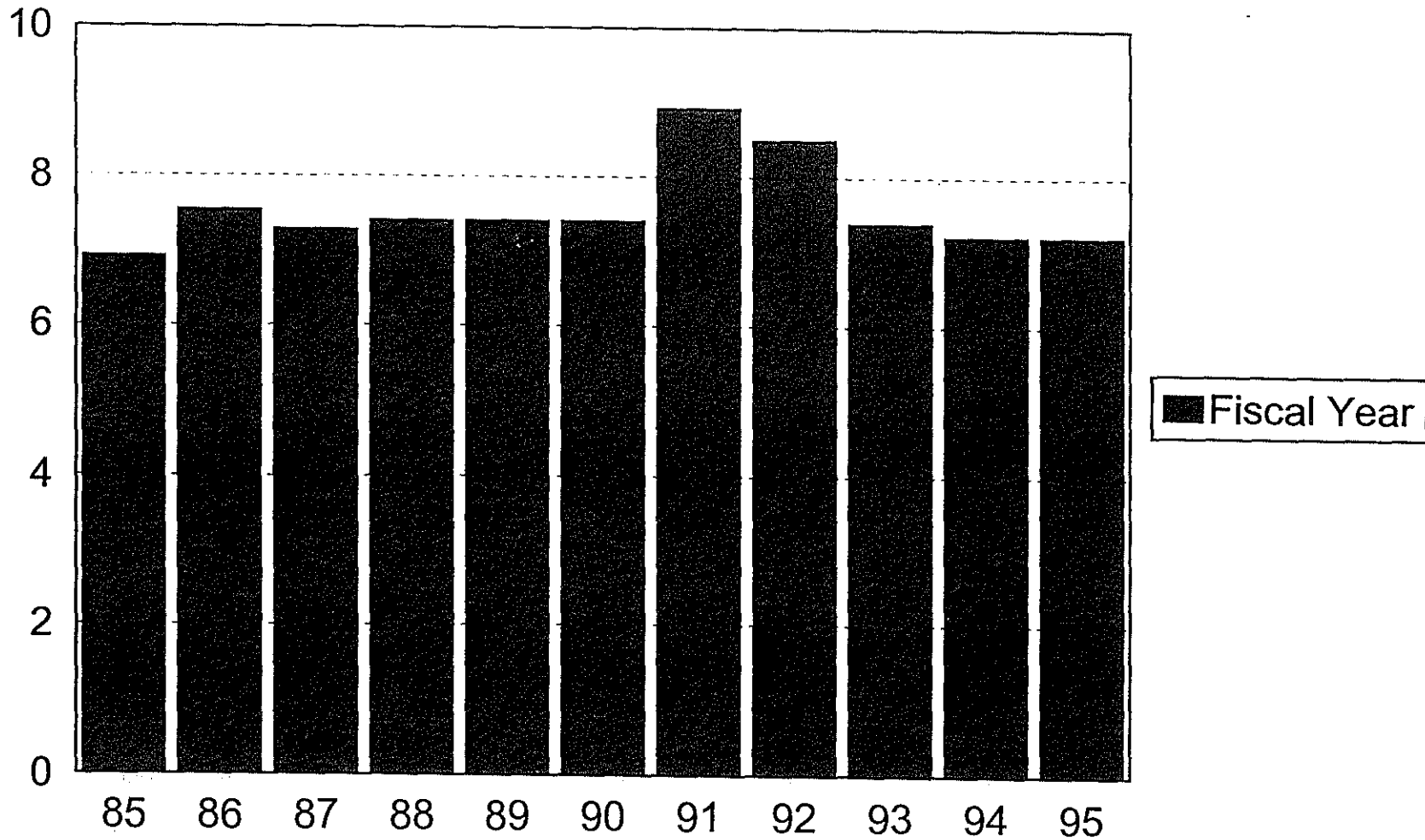
Ad Valorem Taxes

CATEGORY	FY 1994	FY 1995	VARIANCE	FY 1994	FY 1995	DIFFERENCE
General Fund (county wide)*/**	2.4485	2.9971	.5486	4,170,244	5,336,544	1,166,300
Fine & Forfeiture Fund (cty wide)*/**	2.5807	2.6964	.1157	4,395,222	4,801,265	406,043
County Transportation Fund (county wide)*	.9744	.9200	(.0544)	1,659,482	1,638,139	(21,343)
Health Department (county wide)*	.2285	.2186	(.0099)	389,213	389,237	24
Subtotal (county wide)*	6.2321	6.8321	.6000	10,614,161	12,165,185	1,551,024
Municipal Service Fund	.3224	.3224	-0-	361,559	379,048	17,489
Water Conservation Control District	.0508	.0508	-0-	9,630	10,415	785
Subtotal (BCC Aggregate Millage Rate/Total)*	6.6053	7.2053	.6000	10,985,350	12,554,648	1,569,298
Nassau General Hospital**	.6000	-0-	(.6000)	1,021,886	-0-	(1,021,886)
Aggregate Millage Rate/Total	7.2053	7.2053	-0-	12,007,236	12,554,648	547,412

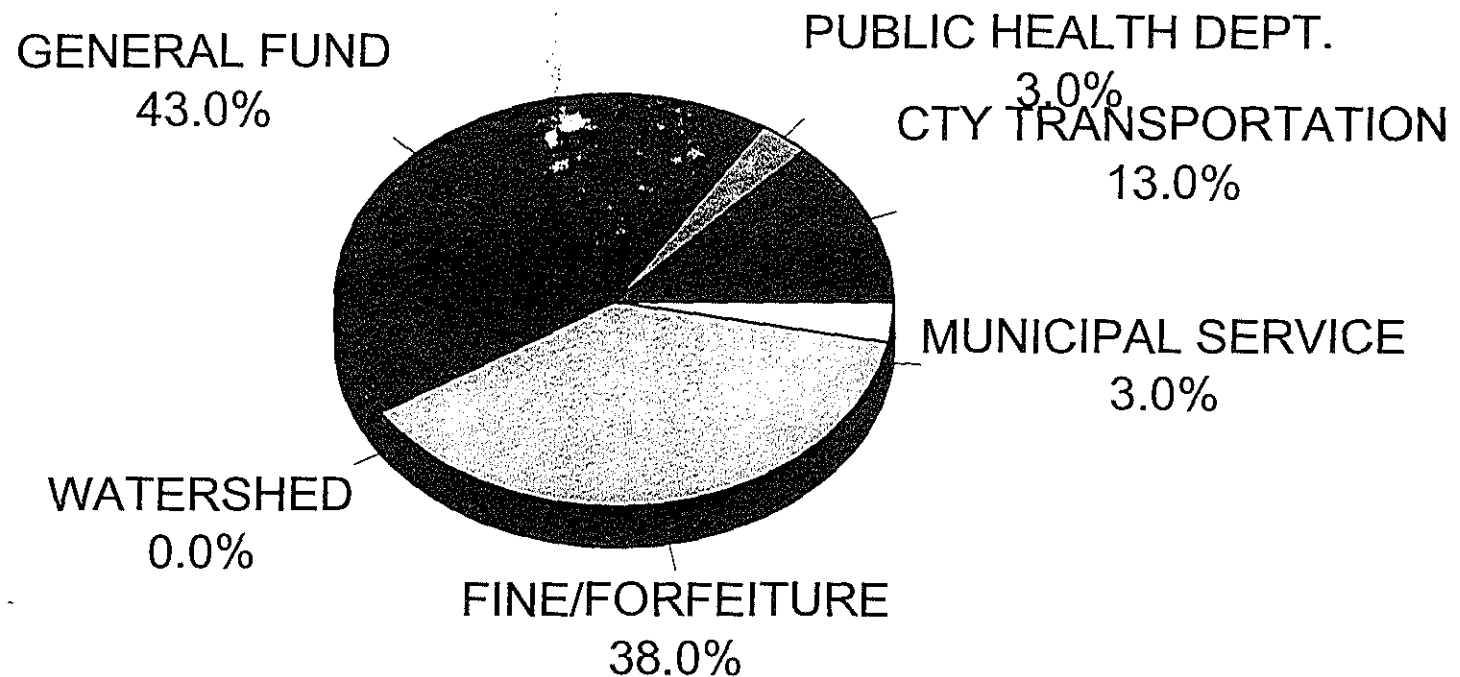
* The County Wide Millage is the primary source of revenue for the General Fund, Fine and Forfeiture Fund, and County Transportation Fund which all property owners within Nassau County pay through Ad Valorem Taxes. Additional revenue sources of these funds include: sales tax, gas taxes, fines and forfeitures, licenses, state revenue sharing, etc. Those departments/agencies funded through these funds include: General Government Services, Culture and Recreation, Constitutional Officers, Public Safety, County Transportation, Judicial Services, Physical Environment, Health and Human Service Agencies, Independent Agencies, etc.

** Hospital millage has been moved to the General Fund and Fine and Forfeiture Fund to pay for indigent care, mandated increases to the Property Appraiser budget, increased law enforcement expenditures, and to offset revenue shortfalls.

MILLAGE COMPARISON



1995 AD VALOREM TAX DISTRIBUTION



NOTE: WATERSHED REPRESENTS 1/4%, BUT WAS TOO SMALL TO GRAPH.

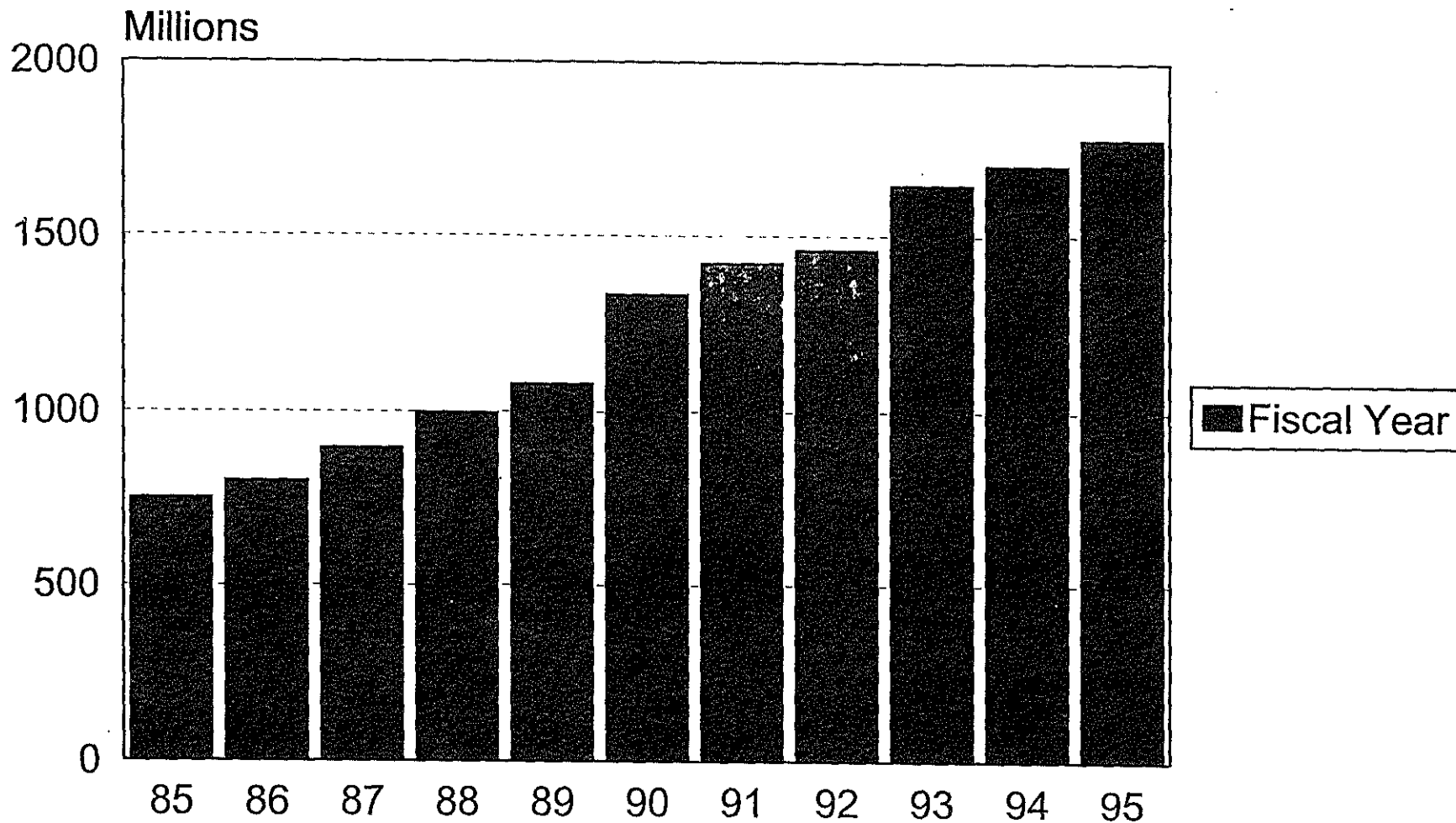
MILLAGE AND ASSESSED VALUE COMPARISON FY 1995

TAXING UNIT	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
General Fund	2.9971	2.4485	2.6072	3.1965	3.1111	3.0492	2.8427	2.8427	3.0809	3.3386	3.3618
Fine & Forfeiture Fund	2.6964	2.5807	2.5758	2.9357	2.9674	2.8720	2.0917	2.0917	2.3937	2.3516	2.1257
County Transportation Fund	.9200	0.9744	0.9813	0.6912	0.7598	0.2983	0.7377	0.7377	0.6045	0.9635	0.6166
Capital Projects Fund	0.0000	0.0000			0.0000	0.0000	0.3060	0.3060	0.1532	0.1619	0.0000
Health Department	.2186	0.2285	0.2357	0.2306	0.2305	0.2388	0.2662	0.2662	0.2692	0.2845	0.3225
Subtotal	6.8321	6.2321	6.4000	7.0540	7.0688	6.4583	6.2443	6.2443	6.5015	7.1001	6.4266
Municipal Service Fund	.3224	0.3224	0.3256	0.6513	0.9288	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Water Conservation District	.0508	0.0508	0.0508	0.0508	0.0510						
Total County Commission Millage	7.2053	6.6053	6.7764	7.7561	8.0486	6.4583	6.2443	6.2443	6.5015	7.1001	6.4266
Mill Increase (Decrease)	0.6000	-0.1711	-0.9797	-0.2925	1.5903	0.2140	0.0000	-0.2572	-0.5986	0.6735	-0.6309
Percentage Increase (Decrease)	9.08%	-2.52%	-12.63%	-3.63%	24.62%	3.43%	0.00%	-3.96%	-8.43%	10.48%	-8.94%
Nassau General Hospital	-0-	0.6000	0.6000	0.7417	0.8864	0.9401	1.1541	1.1541	0.7706	0.4254	0.4840
Assessed Value County-Wide	1,780,592,374	1,703,143,499	1,647,307,917	1,459,668,282	1,421,643,396	1,331,885,537	1,078,453,672	996,863,843	896,043,071	801,833,685	750,680,637
Value Increase (Decrease)	77,448,875	55,835,582	187,639,635	38,024,886	89,757,859	253,431,865	81,589,829	100,820,772	94,209,386	51,153,048	94,494,714
Percentage Increase (Decrease)	4.55%	3.39%	12.85%	2.67%	6.74%	23.50%	8.18%	11.25%	11.75%	6.81%	14.40%
Assessed Value Municipal	1,175,707,788	1,114,590,000	1,079,414,454	939,257,895	919,663,431	846,091,320					
Value Increase (Decrease)	61,117,788	35,175,546	140,156,559	19,594,464	73,572,111						
Percentage Increase (Decrease)	5.48%	3.26%	14.92%	2.13%	8.70%						

ASSESSED VAL

ASSESSED VALUE

1985-1995



NASSAU COUNTY BUDGET POLICIES

Nassau County budget policies were developed by the Finance Officer's Ad Hoc Citizen Advisory Committee and adopted by T. J. "Jerry" Greeson, Clerk of the Circuit Court as Chief Finance Officer of Nassau County.

ANNUAL BUDGET

POWERS AND DUTIES OF THE BOARD OF COUNTY COMMISSIONERS (FLORIDA STATUTES, SECTION 125.01)

The legislative and governing body of a county shall have the power to carry on county government. To the extent not inconsistent with general or special law, this power includes, but is not restricted to, the power to:

Adopt its own rules of procedures, select its officers, and set the time and place of its official meetings.

Provide for the prosecution and defense of legal causes on behalf of the county or state and retain counsel and set their compensation.

Provide county buildings, fire protection, hospitals, ambulance service, health and welfare programs, recreational and cultural facilities and programs.

Prepare and enforce comprehensive plans for the development of the county.

Establish, coordinate, and enforce zoning and such business regulations as are necessary for the protection of the public.

Adopt and enforce building, housing, and related technical codes and regulations.

Establish and administer programs of housing, slum clearance, community redevelopment, conservation, flood and beach erosion control, air pollution control, and navigation and drainage and cooperate with governmental agencies and private enterprises in the development and operation of such programs.

Provide and regulate waste and sewage collection and disposal, water supply, and conservation programs.

Provide and operate air, water, rail, and bus terminals; port facilities; and public transportation facilities.

License and regulate passenger vehicles for hire that operate in the unincorporated areas of the county.

Establish and enforce regulations for the sale of alcoholic beverages in the unincorporated areas of the county.

Enter into agreements with other governmental agencies within or outside the county boundaries for joint performance, or performance by one unit on behalf of the other.

ANNUAL BUDGET

Establish by ordinance, and subsequently merge or abolish, municipal service taxing or benefit units for both incorporated and unincorporated areas, and to levy additional taxes whose total millage for municipal purposes shall not exceed 10 mills for the purpose of providing municipal services and facilities.

Levy and collect taxes, special assessments, borrow and expend money, and issue bonds and other obligations of indebtedness.

Investigate county affairs.

Adopt ordinances and resolutions necessary for the exercise of its powers and prescribe fines and penalties for the violation of ordinances in accordance with law.

Create civil service systems and boards.

Require every county official to submit to it annually an operating budget for the succeeding fiscal year.

Perform any other acts not inconsistent with law, which acts are in the common interest of the people of the county, and exercise all powers and privileges not specifically prohibited by law.

Employ an independent accounting firm to audit any funds, accounts, and financial records of the county and its agencies and governmental subdivisions.

Place questions or propositions on the ballot at any primary, general, or special election.

Approve or disapprove the issuance of industrial development bonds.

Use ad valorem tax revenues to purchase any or all interest in natural floodplains, marshes, or estuaries; for use as wilderness or wildlife management areas; for restoration of altered ecosystems, or for preservation of significant archaeological or historic sites.

ANNUAL BUDGET

BUDGET ADOPTION AND MODIFICATION

The Board of County Commissioners annually adopts the budget by resolution for all funds of the County. Budgetary authority is legally maintained at the fund level; however, the County's computerized financial system imposes budget controls at the object level, by department.

Amendments to the adopted budget can occur at any time during the fiscal year through action of the Board or the Department Head in the following manner:

1. Budget Amendments - Fund revenue and expenditure amounts may be increased or decreased by formal action of the Board, following proper public notice as specified in Chapter 129.03(a) of the Florida Statutes. Amendments to adopted budgets normally result from either: (a) the desire to recognize an unanticipated excess amount of an anticipated revenue; or (b) the unanticipated decrease of an anticipated revenue. The Board may amend the budget by resolution and without a public hearing if the change is to an enterprise or internal service fund or in the event of an unanticipated revenue from an unanticipated source.
2. Budget Transfers - Operating unit budgets may be amended by formal transfer action. Budget transfers which are intradepartmental in nature and within the same object classification may be approved by the Clerk of Courts or his designee. Budget transfers which are interdepartmental in nature, between object classifications, or which involve fund reserve distributions, must be reviewed and formally approved by the Board prior to execution.

NASSAU COUNTY GENERAL BUDGET POLICY

- 1.1 Pursuant to Florida Statute Chapter 129.025, the Clerk of the Circuit Court serves as designated budget officer.
- 1.2 Budget packages will be sent to department heads by Clerk and must be completed and returned in the format and detail specified and within the stated time frame, or department will receive no more budget allocation than prior year, and possibly less.
- 1.3 For purposes of budget preparation, in the event policies or stated desires of the Board regarding appropriations or services levels prove to be incompatible with forecasted revenues or revenue policies, the conflicts will be resolved in favor of the revenue policy.
- 1.4 The proposed budget estimate shall be prepared and distributed to each County Commissioner within 15 days after July 1 or date of certification of property value by the Property Appraiser, whichever comes later.
- 1.5 The Nassau County Commissioners shall adopt the millage and budget by resolution as required by Florida Statutes Chapter 129.
- 1.6 The ultimate authority for determining budgetary priorities rests with the Board of County Commissioners.
- 1.7 The development and management of departmental budgets, as well as the attainment of departmental goals, will be a factor in the annual evaluation of Department Heads by the Board of County Commissioners.
- 1.8 The Board of County Commissioners has limited control over Nassau General Hospital's budget. They only adopt a millage annually not to exceed 1.2 mils pursuant to Laws of Florida Chapter 88-554. The Hospital Board is responsible for Nassau General Hospital's budget and management.
- 1.9 The Board of County Commissioners has no control over Nassau County Health Department's budget other than to adopt a millage to fund the "County" revenue source portion of their budget.
- 1.10 Budget policies will be reviewed as part of the annual audit by the external auditors.

NASSAU COUNTY REVENUE POLICY

- 2.1 The use of ad valorem tax revenues will be limited to the General, Fine & Forfeiture, County Transportation, Municipal Service, Capital Improvements, Recreation and Water Conservation and Control District No. 1, Nassau County Health Department and Nassau General Hospital funds/special districts unless required in other funds by bond indenture agreements or by the terms of additional municipal service taxing units.
- 2.2 The maximum increase in the ad valorem taxes for the county-wide operating funds of the Nassau County Board of County Commissioners shall be no more than the increase in the general consumer price index for the preceding calendar year but not to exceed four percent per year, excluding new construction. This limitation shall not apply for revenue necessary to fund mandated expenditure items required by the following:
 - A. Voters
 - B. Courts
 - C. State Legislation
 - D. Federal Legislation
 - E. Special Taxing Districts
- 2.3 Revenues will be appropriated in accordance with state and local laws.
- 2.4 The County will allocate county-wide revenue to funds which provide county-wide services and allocate unincorporated revenue to funds which provide unincorporated only services.
- 2.5 The use of revenues which have been pledged to bondholders will conform to bond covenants which commit those revenues.
- 2.6 Fee revenues will be based upon fee schedules adopted by Board. Department Heads will be required to determine anticipated revenues relating to their departments and send to Clerk with supporting documentation as part of their budget package.
- 2.7 County staff will continue to aggressively pursue federal and state grant funds.
- 2.8 Revenues which are reasonably expected to be unexpended at year end will be budgeted as cash carried forward revenue in the following fiscal year.

NASSAU COUNTY REVENUE POLICY

- 2.9 Nassau County will strive to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:
- A. establish user charges and fees as permitted by law at a level related to the cost of providing that service, including interest costs and overhead.
 - B. pursue legislative change, where necessary, to permit increases in user charges, fees and to provide alternative revenue sources.
 - C. aggressively collect property tax revenues, including the filing of suit where appropriate and necessary.
- 2.10 New revenue sources used for the funding of existing services supported by ad valorem taxes will result in the proportionate lowering of ad valorem taxes.

CONSUMER PRICE INDEX - 1993

January	2.9
February	2.7
March	2.5
April	2.7
May	3.5
June	3.6
July	3.7
August	3.7
September	3.4
October	2.9
November	3.8
December	3.2
Average	3.21

NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS REVENUE ASSUMPTIONS

In projecting revenues for 1994-95 certain assumptions have to be made based on available data. Below are comments concerning the major sources of revenue:

PROPERTY (AD VALOREM TAXES)

Property values prepared by the Property Appraiser as the basis for ad valorem taxes is available approximately June of each year for purposes of making revenue estimates. While the revenue from such taxes is highly predictable, the level of ad valorem tax rates must be determined at an early date in the budget calendar (July). The Board may recommend a specific millage rate or tax dollar increase in accordance with budget revenue policies. Their recommendation is directly related to our ability to forecast other revenue sources.

SALES AND USE TAXES

Tourist Development Taxes. Projections are based on current and prior years history along with current economic conditions. Revenue estimates are also prepared by the Tourist Development Council and reviewed with changes made if necessary.

Local Option Gas Tax. Historical data from current and past years are tracked by month as a basis for projections along with current economic conditions. Florida Department of Revenue's projections are reviewed but more reliance is placed on in-house projections.

LICENSES AND PERMITS

Building Permits. Projections are based on current and prior years history along with current economic conditions. Projections are modified when known large projects would affect estimate or if fee increases are approved. Revenue estimates are also prepared by the Building, Zoning and Planning Department and reviewed with changes made if necessary.

INTERGOVERNMENTAL REVENUES

Local Government Half-Cent Sales Tax. Historical data from current and prior years are tracked by month as a basis for projections along with current economic conditions. Florida Department of Revenue's projections are reviewed, but more reliance is placed on in-house projections.

REVENUE ASSUMPTIONS

PAGE 2

State Revenue Sharing Funds. Historical data from current and prior years are tracked by month as a basis for projections along with current economic conditions. Department of Revenue projections are reviewed, and as new state fiscal year revenues (7/1/94 - 6/30/95) are received, adjustments may be made. Significant reductions during past fiscal years have been made by State in previous years; thus a conservative approach is used.

Gasoline Taxes. Historical data from current and prior years are tracked by month as a basis for projections along with current economic conditions. Florida Department of Revenue's projections are reviewed, but more reliance is placed on in-house projections.

Pari-Mutuel Racing Taxes. The State has set Nassau County's allocation at \$223,250 indefinitely. Historical and current year receipts are reviewed to cross check amount.

CHARGES FOR SERVICES

Ambulance Fees. Historical data from current and prior years are tracked by month as a basis for projections with emphasis on current year. Revenue estimates are also prepared by the Department of Emergency Services and reviewed with changes made if necessary.

Housing of Federal Prisoners. Historical data from current and prior years are tracked by month as a basis for projections along with information obtained from Sheriff's Department. Revenue has been known to fluctuate drastically.

Exchange Subscriber Fees. Historical data from current and prior years are tracked by month as a basis for projections along with current economic conditions. Rate is set annually; therefore, the Department of Emergency Services submits projections based upon rate and number of phone lines anticipated. Revenue commonly known as 911 fee.

Hauler Fees. Projections are based on current and prior years history along with current economic conditions. Projections are modified if fee increases or decreases are approved. Revenue estimates are also prepared by the Solid Waste Department and reviewed with changes made if necessary.

FINES AND FORFEITS

Historical data from current and prior years are tracked by month as a basis for projections with emphasis on current year.

REVENUE ASSUMPTIONS

PAGE 3

MISCELLANEOUS REVENUES

Interest Earnings. Projections are based upon anticipated cash and investment balance averages along with anticipated interest rates.

Impact Fees. Projections are based upon current and prior years history along with current economic conditions. Projections are modified when known large projects would affect estimate or if fee increases are approved. Revenue estimates are also prepared by the Building, Zoning and Planning Department and reviewed with changes made if necessary.

Special Assessments. Projections are based upon number of assessment bills sent in previous year, adjusted for errors, times assessment rate.

CASH FORWARD

Based upon projected revenues less projected expenditures for 1993/94.

NASSAU COUNTY APPROPRIATION POLICY

- 3.1 Each year before the department heads prepare budget requests, the Clerk will prepare allocation targets by department based on County financial policies, directives of Board, projected costs of authorized services and forecasted revenues. Annual budget requests will be prepared by department heads in an amount equal to or less than these allocation targets. For funds and departments for which there is no department head other than the Board, the Clerk will prepare department budget.
- 3.2 The operating budget will be adopted annually at fund level by Board and further allocated by line item object code.
- 3.3 New or expanded services and project requests from department heads must have a revenue source identified to pay for requests. Sufficient detail should accompany request in order for Clerk and Board to evaluate.
- 3.4 Department heads must review and control expenditures so that expenditures do not exceed approved budget appropriation. Department heads are expected to adjust their line items as required to cover shortfalls to date and additional changes that may be required for the remainder of the fiscal year. If the department head is unable to control expenditures or seeks guidance from Board, form FD-17 "Financial Action Form" should be completed with supporting documentation attached and sent to Clerk. Clerk will review and forward to Board.
- 3.5 Departments who provide existing level of services without expending their entire budget may receive up to 100% of the unexpended amount in their next year's budget. Amounts will be placed in reserve for transfer during year as approved by the Board.
- 3.6 The Board may institute a freeze during the fiscal year on hiring and operating and capital expenditures. Such action will not be used arbitrarily and will allow for exceptions approved by Board to comply with emergency needs.
- 3.7 At no time shall the number of permanent full-time employees on the payroll exceed the total number of funded positions authorized by the Board. Personnel actions shall be in strict conformance with applicable federal, state, and county policies.
- 3.8 The use of salary lapse must have prior approval of the Clerk and the Board of County Commissioners.

NASSAU COUNTY APPROPRIATION POLICY

- 3.9 Deletions and downgrades of positions may occur at any time at the department head or elected officials' request if a review of workload statistics indicates that a reduction in force is practical or if expenditures must be reduced due to anticipated revenue shortages or a change in Board spending priorities.
- 3.10 Changes or exceptions to approved budgets must be approved in advance by the Clerk and the Board of County Commissioners. For instance, lease-purchase, salary increases, additional positions, or any other transactions which impact future years' budgets not specifically budgeted as of October 1st must be analyzed as to both current and future budget impact.
- 3.11 The budgeted expenditures and reserves of each fund will equal the sum of projected fund balance (cash carried forward) at the beginning of the fiscal year and all other revenues which reasonably can be expected to be received during the fiscal year.
- 3.12 A reserve for contingency will be budgeted in each operating fund in an amount not to exceed 10 percent of the budget total, excluding reserves.
- 3.13 A reserve for cash flow will be budgeted in funds requiring monies to be carried forward into the next year to support operations until sufficient current revenues are expected to be received in an amount not to exceed 20 percent of budget.
- 3.14 Transfers to reserve accounts may be made during the fiscal year by the Board if allocations to expenditure accounts are determined to be unneeded.
- 3.15 Transfers within each fund and between departments from reserve accounts or affecting allocations of Constitutional Officers must be reviewed by Clerk and approved by Board.
- 3.16 Transfers among expenditures in the same fund and department may be initiated by department heads submitting transfer requests on form FD-9 "Budget Transfer Authorization Form." Clerk will review the request and either approve or deny (Resolution 89-85). At no time, however, will funds be transferred into or from personal services or capital accounts without Clerk review and Board approval.
- 3.17 If a transfer is considered necessary by Clerk, it will be communicated to department head to prepare a transfer, and if transfer is not received within 7 working days, one will be prepared by Clerk and copy sent to department head.

NASSAU COUNTY APPROPRIATION POLICY

- 3.18 Changes in the adopted total budget of a fund will be made via budget resolution approved by Board in accordance with Florida Statutes 129.06(2).
- 3.19 Capital budgets will be reviewed separately from departments' operating budget as part of the Capital Improvement Budget (see capital appropriation policy).

NASSAU COUNTY CAPITAL APPROPRIATION POLICY

- 4.1 Each year the County will prepare and adopt a comprehensive five-year capital improvement program. The Capital Improvement Program will itemize all capital expenditures greater than \$5,000, including those related to the capital improvement element of the adopted comprehensive plan. A revenue source will be stated for each item.
- 4.2 The budget requests of departments will include an itemized list of all desired operating equipment for the fiscal year regardless of amount and capital improvements greater than \$5,000 for the next 5 years. Operating budget implications of these improvements will be stated. Clerk will provide forms.
- 4.3 The annual budget will include sufficient appropriations to fund capital projects and operating equipment for the purpose of completing the first year of the five-year capital improvement program. Any project approved for funding will have adequate budget for facility maintenance and operations, or the Clerk will request that the Board re-examine the established service level for this service.
- 4.4 Where possible, items in good usable condition placed in surplus will be used to meet capital needs.
- 4.5 Purchases of capital assets with a value of \$500 or more and with a useful life of more than 1 year will be placed on inventory. Infrastructure such as roads, sewer lines, landscaping, walkways, etc. are not required to be inventoried.