

Welcome to the 2023 FRPA Conference!



August 28 - 31, 2023 | Orlando, FL

Budgeting Best Practices



PALM BEACH COUNTY PARKS & RECREATION



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Palm Beach County Parks & Recreation Department



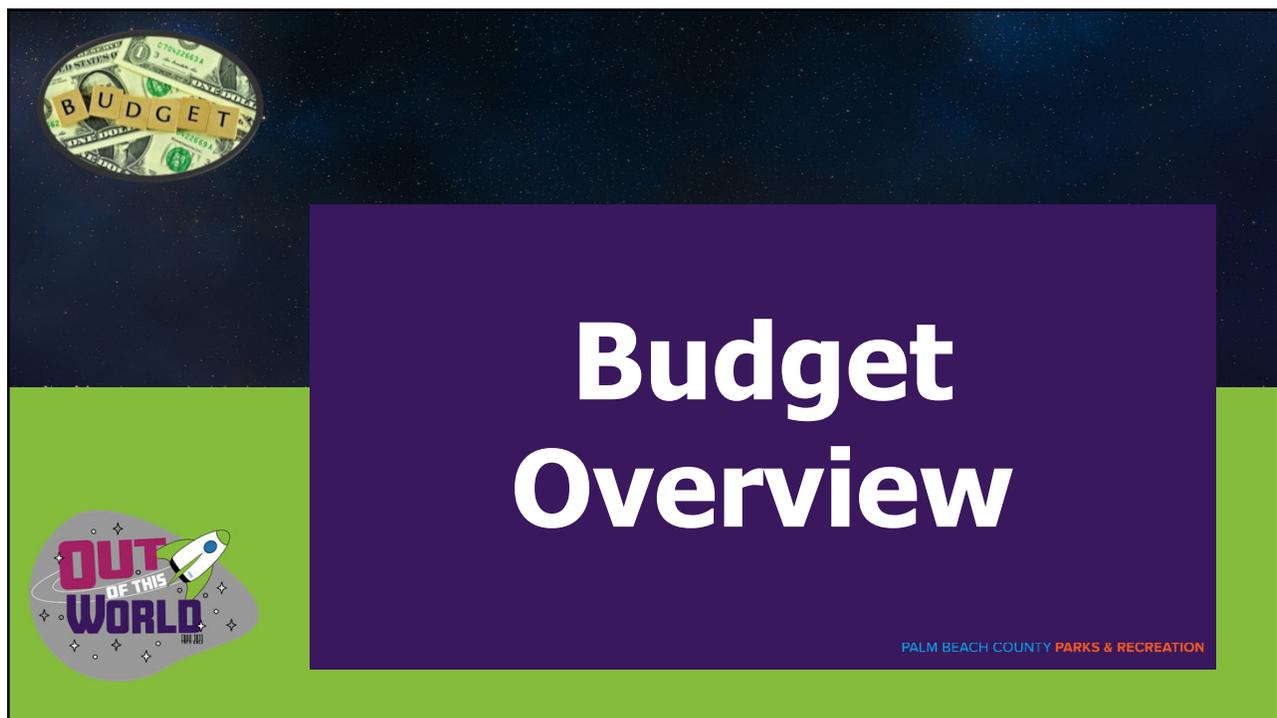
LEARNING OBJECTIVES

- 1. Identify the GFOA recommended budget practices**
- 2. Recognize your Department's role in the budget process.**
- 3. Discuss how to get buy-in from Administration and Elected Officials**



Agenda

1. Budget Overview
2. Budget Process (High Level)
3. Budgeting Best Practices



Budget Overview

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What is a Budget?

The budget is a plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The budget serves as the primary tool in allocating financial resources to programs and services.

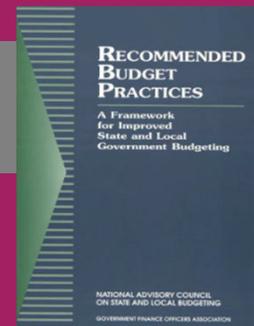
- A budget identifies:
 - How much \$\$ you need;
 - Where the \$\$ is coming from; and
 - How is the funding allocated



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NACSLB-Framework

The National Advisory Council on State and Local Budgeting (NACSLB) was created to provide tools for governments to improve their budgeting processes and to promote their use. In fulfilling that role, the NACSLB has set forth a framework that has provided the context for development of a set of budget practices for state and local governments. The budget practices identified by the NACSLB take into account, and respect, the differences in state and local laws, the impact of the political aspects of government, and the management needs of government. The practices are appropriate for a variety of management and political styles.



NACSLB-Budget Process

- The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets.
- A good budget process:
 - Incorporates a long-term perspective
 - Establishes linkages to broad organizational goals
 - Focuses budget decisions on results and outcomes
 - Involves and promotes effective communication with stakeholders
 - Provides incentives to government management and employees



NACSLB – Four Principles/12 Elements

Establish Broad Goals to Guide Government Decision Making

- Assess community needs, priorities, challenges, and opportunities
- Identify opportunities and challenges for government services, capital assets, and management
- Develop and disseminate broad goals



Develop Approaches to Achieve Goals

- Adopt financial policies
- Develop programmatic, operating, and capital policies and plans
- Develop programs and services that are consistent with policies and plans
- Develop management strategies



Develop a Budget Consistent with Approaches to Achieve Goals

- Develop a process for preparing and adopting a budget
- Develop and evaluate financial options
- Make choices necessary to adopt a budget



Evaluate Performance and Make Adjustments

- Monitor, measure, and evaluate performance
- Make adjustments as needed



Types of Budget

- Incremental Budgeting (Traditional)
- Performance-Based Budgeting
- Zero-Based Budgeting
- Program Budgeting
- Line-Item Budgeting
- Multi-Year Budgeting
- Performance-Informed Budgeting



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Understanding the Budgeting Process High Level



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Budget Process



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BUDGET CALENDAR EXAMPLE



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Budget Instruction Manual



Contains instructions for preparing and submitting the budget

- Budget Calendar
- Department Instructions
- Assumptions (COLA, Insurance, Interest Rates, etc.)
- Forms



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Departmental Requests



Transmittal Memo

Budget schedules that detail the amount requested

Narrative justification of requested amount

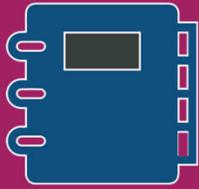
Performance Measures



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Departmental Requests

Narrative justifications include:



Description of current services

Identify additional needs with supporting detail

Discuss implications of not funding the requested amounts

Supporting documentation



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OMB/Chief Executive Review

Budget staff reviews requests to ensure:

- Compliance with budget instructions
- Revenues and expenditures balance
- Realistic revenue projections



Works with chief executive and management team to determine which requests and funding levels will be included in the budget

Compiles the approved requests into a proposed budget document that is submitted to the legislative body for review and decision



TION

Legislative Consideration and Adoption

Chapter 200, Florida Statutes-Truth in Millage (TRIM)

- Open discussion of millage rates and budgets
- Purpose is to provide transparency in how local taxing authorities propose and approve millage rates
- Outlines requirements to be in TRIM compliance
- Determine if there is a tax increase proposed based on the rolled-back rate



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Legislative Consideration and Adoption

- Proposed budget is presented to legislative body for consideration
- Reviews budget to ensure constituent needs are addressed
- Holds public hearing in accordance with Florida Statutes and local ordinances



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Legislative Consideration and Adoption

TRIM Process:

- Specific process that informs taxpayers and the public about the legislative process taxing authorities use to determine ad valorem (property) taxes
- Provides for public input and requires governing bodies to state specific reasons for changes in taxes and budget
- Sets the maximum operating millage for Florida cities and counties at 10 mills
- Oversight by Department of Revenue



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Legislative Consideration and Adoption

Roll-Back Rate

- The millage rate necessary to raise, in the aggregate, the same amount of money this year from the taxpayers on last year's tax roll that was raised a year ago (excludes new construction)
- Levying a millage rate higher than the rolled-back rate requires the taxing authority to advertise a tax increase



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Legislative Consideration and Adoption

Public Hearings

- General public is allowed to speak before governing body can take any action
- Millage must be adopted before budget adoption



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Implementation

- Budget is uploaded into the financial system as approved by the legislative body
- Staff should work closely with the OMB Office

Budget Division

The OFMB Budget Division prepares and administers Palm Beach County's annual budget in accordance with Florida Statutes and the policies of the Palm Beach Board of County Commissioners. On behalf of the County Administration Department and the Board of County Commissioners, the Budget Division fulfills an oversight role and provides general guidance and assistance to County departments, members of the public, media representatives, and other government agencies.

Primary services include:

- Preparing the County's annual operating and capital budgets,
- analyzing and processing changes to the adopted budget,
- planning for future operating and capital requirements,
- reporting financial trends and issues, major project status, and departmental performance measurement data,
- reviewing and commenting on the fiscal impact of Board agenda items,
- and, providing financial expertise, assistance, and information to the Board, Administration, departments, citizens, and media representatives.

Budget Documents

- [Revenue Manual](#)
- [Indirect Cost Rate Agreement](#)

[Other Agency Budgets](#)



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Audit and Evaluation

- Monitor Budget monthly and/or quarterly
- Report actual compared to budget
- Adjust budget as necessary
- Monitor Progress toward Objectives



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PBC Parks Budget Training/Process Example



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PBC Parks FY 2024 Budget Process

- Create Internal Budget Calendar
- Train Staff
- Review and Analyze Staff Budget Submittals
- Prepare Department Budget
- Review Completed Department Budget with Department Director/Deputy Director
- Submit Budget to OFMB
- Director Sells Budget to Management Team and/or BOCC

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Internal Budget Prep Calendar

Mgmt. Team is May 3, 2023

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JAN

- 01/10 & 01/12 FY 2024 Budget Training
- Division Staff Prepare Budgets w/ Analyst
- Division Staff Prepare Budgets w/ Analyst
- Budget due to Analysts January 25-27

Type of Meeting	Date	Time	Location
Budget Workshop	June 13, 2023	6:00pm	Commission Chambers
Regular BCC Meeting*	July 11, 2023	9:30am	Commission Chambers
Public Hearing	September 12, 2023	5:05pm	Commission Chambers
Public Hearing	September 19, 2023	5:05pm	Commission Chambers

The agenda for the budget workshop will include a budget overview and general discussions of revenues, operating and capital expenditures, constitutional officer budgets, and reserves.

*At the Regular BCC Meeting scheduled for July 11th, the Board will provide direction and authorize submittal of the FY 2024 proposed millage rates to the Property Appraiser.

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Strategic Plan Alignment



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OPERATING BUDGET

- Review "FY20 Actual", FY21 Actual", "FY22 Actual", and FY23 YTD Actual columns.
- Input "Current Year Estimate"
- Input any changes from your "Base Budget" into the "FY 2024 Change (+/-)" column.
- Keep your FY 2024 bottom line budget request the same as your FY 2023 request.
- Uncontrollable Items and personal services (including non-permanent hours) will be calculated by FSS staff.
- You can move funding between object codes within the same appropriation.
- Don't budget funds in an object code if you don't plan to spend the money.

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OPERATING BUDGET

FUND TYPE : G - GENERAL DEPARTMENT: 580 PARKS & RECREATION		FUND: 0001 GENER									
Object	Object Name	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approved Budget	FY23 Modified Budget	FY23 YTD Actual	Current Year Estimate	AGENCY REQUESTED		
									Base Budget	FY 24 Change (+/-)	FY 24 Total
Unit: 5204 - Therapeutic Recreation											
1201	SALARIES & WAGES REGULAR	636,688	615,902	592,639	704,387	704,387	230,293	625,279	771,660	30,958	\$802,618
1203	SALARIES & WAGES SEASONAL	79,248	20,793	24,205	55,127	55,127	10,520	63,190	65,086		\$65,086
1301	SAL & WAGES NON-FRS EMPLOYEES	0	304	0	1	1	0	-	0		\$1
1401	SALARIES & WAGES OVERTIME	4,879	5,606	1,016	1,735	1,735	152	3,834	3,949		\$3,949
1501	WAGES-SPECIAL-NO FRS CONTRIB	509	2,274	540	2,985	2,985	765	540	540		\$540
1504	WAGES-UNION SICK-NO FRS CONTRIB	69	471	506	278	278	-35	489	504		\$504
2101	FICA TAXES	43,441	39,376	37,299	45,823	45,823	14,821	42,987	52,671		\$52,671
2105	FICA MEDICARE	10,160	9,209	8,723	10,717	10,717	3,466	10,053	12,318		\$12,318
2201	RETIREMENT CONTRIBUTIONS-FRS	56,581	57,562	68,613	85,596	85,596	29,730	74,907	109,973		\$109,973
2301	INSURANCE-LIFE & HEALTH	138,541	123,309	110,929	170,040	170,040	37,180	170,040	187,200		\$187,200
2401	WORKERS' COMPENSATION	27,326	25,498	24,048	32,411	32,411	0	32,411	28,610		\$28,610
2501	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0		\$0
PERSONNEL SERVICES											
		997,440	900,305	868,516	1,109,100	1,109,100	327,294	\$1,023,730	1,232,511	30,958	\$1,263,470
4301	UTILITIES-ELECTRIC	128,780	132,271	112,827	130,000	130,000	45,311	\$146,625	130,000	25,155	\$155,155
4304	UTILITIES-WATER	56,143	34,649	34,648	27,900	27,900	12,753	\$39,005	27,900	7,000	\$34,900
4308	UTILITIES-GAS	291	115	0	0	0	0	0	0	0	\$0
4310	UTILITIES-WASTE DISPOSAL	3,413	3,232	3,182	3,500	3,500	804	\$4,980	3,500	1,629	\$5,129
4420	RENT-MOTOR POOL VEHICLES	44,592	52,032	52,032	55,212	55,212	21,680	\$55,212	55,212	-1,056	\$54,156
4502	CASUALTY SELF INS PREMIUMS	8,352	9,752	11,455	11,448	11,448	0	\$11,448	11,448	336	\$11,784
4625	REPAIR-MAINT MOTOR POOL VEHICLES	15,412	15,961	27,662	13,350	13,350	7,596	\$13,350	13,350	3,999	\$17,349
5214	DIESEL FUEL *SOBJ	2,289	205	288	2,536	2,536	202	\$2,536	2,536	-1,024	\$1,512
5215	GASOLINE	2,946	1,606	1,146	2,838	2,838	859	\$3,350	2,838	378	\$3,216
5217	JET AVIATION FUEL	0	0	0	0	0	0	0	0	0	\$0
UNCONTROLLABLE EXPENSES											
		262,218	249,822	243,238	246,784	246,784	89,115	\$276,506	246,784	36,413	\$283,197
3080	OPERATING EXPENSE-INDIRECT	0	0	0	0	0	0	0	0	0	\$0
3161	AUDIOVISUAL SERVICES-CH. 20	0	0	0	0	0	0	0	0	0	\$0
3401	OTHER CONTRACTUAL SERVICES *	0	0	0	0	0	0	0	0	0	\$0
3403	CUSTODIAL OR JANITORIAL SRVCS	9,595	10,250	10,258	10,445	10,445	3,666		10,445		\$10,445
3405	SECURITY SERVICES	568	0	201	676	676	0		676		\$676

PALM BEACH COUNTY PARKS & RECREATION



OPERATING BUDGET

FUND TYPE : G - GENERAL DEPARTMENT: 580 PARKS & RECREATION		FUND: 0001 GENER									
Object	Object Name	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approved Budget	FY23 Modified Budget	FY23 YTD Actual	Current Year Estimate	AGENCY REQUESTED		
									Base Budget	FY 24 Change (+/-)	FY 24 Total
Unit: 5204 - Therapeutic Recreation											
4941	REGISTRATION FEES	1,978	139	310	1,670	1,670	270		1,670		\$1,670
4945	ADVERTISING	0	0	449	0	0	549		0		\$0
5101	OFFICE SUPPLIES	1,537	1,188	919	2,593	2,593	481		2,593		\$2,593
5111	OFFICE FURNITURE AND EQUIPMENT	0	919	2,859	2,350	2,350	1,782		2,350		\$2,350
5121	DATA PROCSSNG SFTWRE/ACCESSRES	0	0	0	0	0	0		0		\$0
5201	MATERIALS/SUPPLIES OPERATING	3,770	1,078	10,549	9,663	9,663	1,018		9,663		\$9,663
5202	JANITORIAL SUPPLIES	1,962	1,036	1,897	2,734	2,734	396		2,734		\$2,734
5205	CHEMICALS & SUPPLIES	6,529	402	0	0	0	0		0		\$0
5206	FERTILIZERS	0	0	0	0	0	0		0		\$0
5248	CLOTHING & WEARING APPAREL	3,912	995	255	1,992	1,992	101		1,992		\$1,992
5250	RECREATION SUPPLIES	24,401	8,697	1,428	18,762	18,762	1,047		18,762		\$18,762
5401	BOOKS, PUBLICATIONS & SUBSCRPTNS	74	0	0	0	0	0		0		\$0
5412	DUES & MEMBERSHIPS	890	545	480	1,988	1,988	450		1,988		\$1,988
OPERATING EXPENSES											
		86,678	45,868	51,530	93,736	93,736	17,235	\$0	93,736	0	\$93,736
TOTAL OPERATING EXPENSES											
		348,896	295,690	294,768	340,520	340,520	106,350	\$276,506	340,520	36,413	\$376,933
6401	MACHINERY & EQUIPMENT	0	0	0	0	0	0		0		\$0
CAPITAL OUTLAY											
		0	0	0	0	0	0		0		\$0
THERAPEUTIC RECREATION											
TOTAL: ORGANIZATION 5204											
		1,346,337	1,195,995	1,163,286	1,449,620	1,449,620	433,644	\$1,300,236	1,573,031	67,372	\$1,640,403
									\$93,736 FY 2023 APRVD BUDGET		
									\$93,736 FY 2024 REQUESTED		
									\$0 DIFFERENCE		

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SALARIES

- The FSS Division Director will prepare the salary budget for the Department including estimates and projections. Estimates and projections for Non-Permanent positions will be based on prior year actuals from TAS.
- After the FSS Division Director has completed the non-permanent salary budget, Division Directors will have one week to review the budget and provide feedback.



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SALARIES

- Non-Permanent Positions
 - Budgeted hours cannot exceed 1040 hours in a fiscal year.
 - Are not permitted payment for time not worked (meals, rest period, sick, holiday, or vacation pay)
 - Cannot work more than 29 hours on average per week during a 12 month period.
 - The look back period for insurance purposes is the initial hire date. Subsequent years are from 11/01 through 10/31 each calendar year.
 - The lookback period also applies to PPT 20 employees.
 - Attrition dollars cannot be used for the permanent establishment of these positions.
 - Starting salaries should be commensurate or less than existing County pay grades for similar positions.



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SALARIES

Florida Minimum Wage

Effective January 1, 2021, Florida's minimum wage will increase from \$8.56 per hour to \$8.65 per hour. The direct minimum wage for tipped employees will increase from \$5.54 per hour to \$5.63 per hour. Florida employers, meanwhile, may still continue to take a tip credit of up to \$3.02 per hour for those classified as tipped employees.

However, this will not be the only minimum wage increase for 2021. In November, Florida voters passed a Constitutional Amendment which will gradually raise the minimum wage to \$15.00 per hour by 2026. Specifically, the state minimum wage will increase each September as follows:

- \$10.00 on September 30, 2021;
- \$11.00 on September 30, 2022;
- **\$12.00 on September 30, 2023;**
- \$13.00 on September 30, 2024;
- \$14.00 on September 30, 2025; and
- \$15.00 on September 30, 2026.

On September 30 of each year after 2026, Florida's minimum wage will again be subject to annual increases based upon the percentage increase in the federal "Consumer Price Index for Urban Wage Earners and Clerical Workers in the South Region.



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SUPPLEMENTAL BUDGET REQUESTS

- Supplemental requests may consist of one or more of the following:
 - Operating Requests
 - Large \$\$ operating budget increases with significant impact to operations
 - Capital Equipment
 - Fleet requests must be budgeted as an operating supplemental request. Policy, gas, and maintenance must also be budgeted.
 - Revenue Increases
 - A supplemental request would be appropriate for MAJOR revenue increases that will be used to offset a supplemental expense request or for new fees that are controversial in nature.
 - Do NOT include supplemental revenue increases on your revenue budget spreadsheet.
 - New Full Time Positions
 - Request must include following information:
 - Position(s) classification
 - Justification as to why the position(s) is needed.
 - If applicable, explanation of where funding is available (i.e. revenue offset, position deletion).



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REVENUE BUDGET

- **FY 2023 Estimates:** Don't overestimate your revenue. Estimates should be based on what you know has occurred YTD and what you anticipate will continue to occur through the end of the FY.
- **FY 2024 Projections:** Projections should be based on what you believe will occur for FY 2023 and most likely will be similar to your FY 2024 budgeted. However, disruptions in operations should be taken into consideration when preparing your budget.
- **Fee Analysis:** Compare your fees to similar facilities (public and private) and determine if your rate should be adjusted. See PPM DOF-016.
- **Assumptions:** Input assumptions used in preparing your forecasts. (i.e. reduced attendance, new program, building under construction, etc.)



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REVENUE BUDGET

5210 FY 2024 PICNIC PAVILION RENTALS			REVENUE BUDGET FORECAST				FY 2023 ESTIMATES			FY 2024 PROJECTIONS			CURR	FY 2022	FY 2021	FY 2020	
SSRC	RSRC	RSRC NAME	SSRC NAME	SEE DESCRIPTION	Fee	Qty	Total	Fee	Qty	Total	MOD BUD	YTD Actual	Actual	Actual	Actual	Actual	
			0001-2200-PPSD	Picnic Pavilion Rental Deposit	\$100.00		\$100.00	\$100.00		\$100.00							
			0001-2200-PPSD	Picnic Pavilion Rentals	\$250.00		\$250.00	\$250.00		\$250.00							
4729	01	Parks & Recreation Other Fees	Picnic Pavilion Rentals	Picnic Pavilion Rental w/ Band or DJ Deposit	\$70.00	24	\$1,680.00	\$70.00		\$70.00							
4729	01	Parks & Recreation Other Fees	Picnic Pavilion Rentals	Enc M. Call Pavilion (Imly Center Drive) Weekdays/Holidays	\$205.00	66	\$13,530.00	\$205.00		\$205.00							
4729	01	Parks & Recreation Other Fees	Picnic Pavilion Rentals	Weekdays	\$55.00	617	\$33,935.00	\$55.00		\$55.00							
4729	01	Parks & Recreation Other Fees	Picnic Pavilion Rentals	Weekends/Holidays	\$155.00	2445	\$378,975.00	\$155.00		\$155.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Vendor Application Fee (annual - full benefits)	\$50.00	118	\$5,900.00	\$50.00		\$50.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Vendor Application Fee (single event - no benefits)	\$10.00	5	\$50.00	\$10.00		\$10.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Pavilion Impact Fee (for amusement/vendor)	\$25.00	387	\$9,675.00	\$25.00		\$25.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Pavilion Impact Fee (each additional amusement/vendor)	\$15.00	58	\$870.00	\$15.00		\$15.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Secondary Fee for Dish Tents	\$15.00	9	\$135.00	\$15.00		\$15.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Advanced Reservation Fee: 1-30 days	\$0.00	0	\$0.00	\$0.00		\$0.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Advanced Reservation Fee: 31-90 days	\$100.00	46	\$4,600.00	\$100.00		\$100.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Advanced Reservation Fee: 91-365 days	\$200.00	11	\$2,200.00	\$200.00		\$200.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Incident Fee: Incident charge applies if customer fails to follow Parks Rules and Regulations and/or fails to provide accurate information about event. Property damage and non-rental maintenance will be charged at the amount billed by parks staff (Line 5221) and will be deducted from the security deposit (if applicable).	\$25.00	9	\$225.00	\$25.00		\$25.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Pavilion Processing Fee: Weekday: Processing fee applies to permits cancelled up to 15 days from original event date.	\$10.00	8	\$80.00	\$10.00		\$10.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Pavilion Processing Fee: Weekends & Holiday: Processing fee applies to permits cancelled 31+ days from original event date.	\$20.00	72	\$1,440.00	\$20.00		\$20.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Pavilion Processing Fee: Weekends & Holiday: Processing fee applies to permits cancelled between 15-30 days from original event date.	\$50.00	10	\$500.00	\$50.00		\$50.00							
4729	29	Parks & Recreation Other Fees	Administrative Fees	Transfer Fee: Transfer fee applies to transactions which require reservations to be moved to another date and/or time.	\$10.00	83	\$830.00	\$10.00		\$10.00							
4902		Chgs Fr Servcs-Park Rental		Primitive Camping @ Clewcheater on Weekday	\$55.00		\$0.00	\$55.00		\$0.00							
4902		Chgs Fr Servcs-Park Rental		Primitive Camping @ Clewcheater on Weekends	\$155.00		\$0.00	\$155.00		\$0.00							
4902		Chgs Fr Servcs-Park Rental		Primitive Camping @ West Delray Regional on Weekday	\$55.00		\$0.00	\$55.00		\$0.00							
4902		Chgs Fr Servcs-Park Rental		Primitive Camping @ West Delray Regional on Weekends	\$155.00		\$0.00	\$155.00		\$0.00							
6930		Rebate Pre Year Ex-emptors					\$0.00			\$0.00							
6980		Cash Over/Short-Bank Er					-\$421.00			-\$421.00							
6996		Rebate - Virtual Credit Card					\$0.00			\$0.00							
							\$454,204.00			\$454,204.00							
											\$449,720	\$87,671	\$521,961	\$506,408	\$135,726		

Assumptions:
 * Subject to Sales Tax
 ** Non-taxable
 *** Subject to Transient Tax AND Tourist Development (T.D.) Tax



PALM BEACH COUNTY PARKS & RECREATION

CHECK IN QR CODE

You will receive a QR code to place in your slide deck before you come to the Conference. This code should be placed within the last five slides of your deck; or last 15-20 minutes of your presentation. Participants will scan the QR code with their phones to check in to the class. QR codes will be used to track attendance at your session.



OPERATING VS CAPITAL BUDGET

- The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only.
- The capital budget includes one-time costs for projects that may last several years. **The projects result in major physical assets for the County.**
- Resources for the capital budget generally come from bond issues, impact fees, grants, and taxes. The one-cent sales surtax passed during the November 8, 2016 election to complete the backlog of infrastructure, repair, and replacement projects.



PALM BEACH COUNTY PARKS & RECREATION

CAPITAL BUDGET (examples)

- Large one-time requests for capital construction projects or repair and renovation projects that may take more than one fiscal year to design and complete.
 - Aqua Crest Pool Renovations
 - Canyon District Park
 - Restroom Building Replacement
 - New CCRT Parks
 - Asphalt Overlay Projects
 - Entire Ballfield Renovation
 - Restroom Renovations



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CAPITAL BUDGET (examples)

- Large dollar one-time equipment purchases costing more than \$5,000 that cannot be funded through the Operating Budget.
 - Vehicles
 - Maintenance Equipment
 - Plotter
 - Sign Shop Equipment
 - Point of Sale System Replacement



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CAPITAL BUDGET

- Regular facility maintenance expenses should **NOT** be included in the capital budget, and should be in your operating budget.
 - Examples include: janitorial services, pest control, fire alarm monitoring, utilities, regular landscaping maintenance, annual tree trimming, minor building or equipment repairs, etc.



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CAPITAL BUDGET

DIVISION	SECTION/FACILITY	PROJECT TITLE	PROJECT DESCRIPTION	PRIORITY /RANK	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Select Division from the below list									
Select Division from the below list									
Select Division from the below list									
Select Division from the below list									
Select Division from the below list									
Select Division from the below list									
Select Division from the below list									
Select Division from the below list									
Select Division from the below list									
Select Division from the below list									



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Performance Measures

- Should be linked to specific program goals and objectives
- Measures should be valid, reliable, and verifiable
- Links the budget to outcomes by establishing performance measures agreed upon by managers and decision makers.

 Performance Measures

Answer key questions:

- How much did we do (quantity)?
- How well did we do it (quality)?
- How hard did we try (effort)?
- Is anyone better off (effect)?

Why measure?

- Improve performance
- Enables good decision making (quantified)
- Report to the public



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Performance Measures

Input

- Resources used in producing output or outcome

Output

- Completed activity, amount of work done

Workload

- Level of productivity in providing goods and services

Effectiveness

- Goals and objectives are met within deadlines

Efficiency

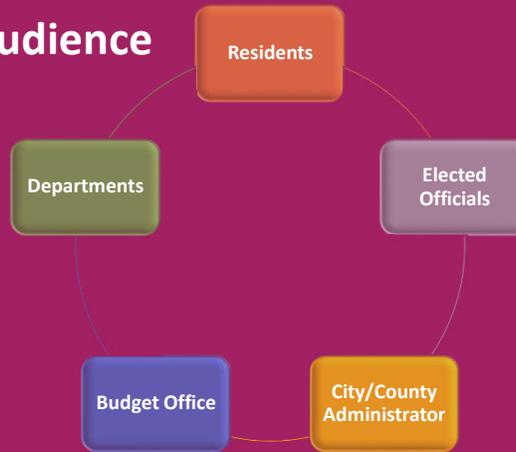
- How much did it cost to produce the outcome

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Department Director's Role Getting your Budget Approved

Know Your Audience



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LEARNING OBJECTIVES

1. Identify the GFOA recommended budget practices
2. Recognize your Department's role in the budget process.
3. Discuss how to get buy-in from Administration and Elected Officials





Thank You!

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