



**FY 2025 Administrator's
Budget Workshop Sessions:
BCC/Administration/OMB**



General Government

The St. Johns County Board of County Commission Organization has a variety of general government services that provide services across all County service areas. General Government services, funded primarily by the General Fund, are recouped through an indirect cost recovery analysis performed every few years.

- ✓ **Board of County Commissioners**
- ✓ **County Administration**
- ✓ **County Attorney**
- ✓ **Economic Development & Incentives**
- ✓ **Grants & Legislative Affairs**
- ✓ **Human Resources**
- ✓ **Land Management**
- ✓ **Management & Budget**
- ✓ **Management Information Systems**
- ✓ **Performance & Technology**
- ✓ **Public Affairs**
- ✓ **Purchasing & Contract Management**
- ✓ **Risk Management**

Presentation to Focus on Three Areas

General Government Area	FY 2024	FY 2025
Board of County Commissioners	\$1,662,539	\$1,532,922
County Administration	\$1,708,410	\$1,411,086
Office of Management & Budget	\$1,971,667	\$2,176,985

Excerpt from FY 2025 Budget Workshop Workbook

BCC Operations Budget Requests

BCC operations, for FY 2025, maintain existing service levels, in comparison to FY 2024; including

- ✓ 8 FTEs including 5 Commissioners
- ✓ Associated travel (up to \$5,000 per Commissioner) and operating costs
- ✓ Postage for TRIM notices (mailed in August)
- ✓ Overall ~8% reduction to due removal of capital improvements to BCC office for FY 2025.

County Administration Budget Requests

County Administration operations, for FY 2025, maintain existing baseline service levels, in comparison to FY 2024; including

- ✓ 5.9 FTEs, a reduction of 1 FTE from FY 2024, as part of the reorganization of County Administration and the establishment of the Office of Performance & Transparency.
- ✓ Completion, later this summer, of a Board-approved Strategic Plan.
- ✓ Overall ~17% reduction to County Administration operation for FY 2025.
- ✓ May be adjusted by BCC initiatives throughout the FY 2025 Budget process.

OMB Budget Requests

OMB operations, for FY 2025, maintain existing baseline service levels, with consideration of the ERP implementation beginning, tentatively, later this summer.

- ✓ Request of 1 additional FTE, recommended by our ERP consultant, to assist with implementation of new budget/financial components of system and to assist with change management.
- ✓ OMB's budget includes the annual audit contract, Financial Plan publishing software, and indirect cost recovery analysis performed every few years.
- ✓ Includes credit card point of sale review and policy review for ERP.
- ✓ **OMB budget will be reduced by ~\$100,000 for erroneous submission.**
- ✓ Overall 6.1% increase (ERP FTE/ non-recurring point of sale analysis).

OMB Responsibilities

The Office of Management & Budget (OMB) is responsible for the facilitation, coordination, preparation, and monitoring of all County budgets. In addition, OMB analyzes and advises on financial management issues for the County to develop more efficient, innovative and effective methods of utilizing resources and personnel under the direction of the County Administrator; including:

- 1) OMB's Financial Plan is the fund accounting details of your annual operating plan.
- 2) Safeguard budgetary controls on the front-end of decision making.
- 3) We do not pay the bills (Finance does). We do not have a safe or checks.
- 4) Partner with Clerk of Court Finance operations to ensure proper accounting and audit controls.
- 5) Component of Infrastructure Delivery Team: how to bring-forward Board identified needs for infrastructure.

OMB 2024 Initiative #1: ERP (Enterprise Resource Plan)

- 1) ERP is a topic that will also be discussed by Purchasing, HR, Finance, and Office of Performance & Transparency.
- 2) COVID finally brought cumbersome system integration to forefront. At the time, we had paper timesheets, paper journal entries, paper/paper/paper.
- 3) BCC approved CIP project brought forward by Administration.
- 4) ERP to integrate financial, budgetary, procurement/contracts, and human resource information into one systems (or at least integrate into less) system.
- 5) Current systems (including system of record), **FOR WHICH THERE ARE MANY**, are not united and necessitate duplicate entry/approvals.
- 6) ERP improves transparency of information, integrity of data, and holistic view to transactions.
- 7) No accounting degree necessary to participate in annual budget processes.
- 8) Primary component of infrastructure needed for grant and FEMA management, cash accounting, accounts receivable, integrated time management.

OMB 2024 Initiative #2: Grant Financial Management

The ability to leverage grant appropriations has increased exponentially in last few years.

- ✓ The Office of Intergovernmental Affairs has secured more than \$170 million alone in 20 months.
- ✓ In addition, FEMA, State DEM/DEP/DOT, CDBG-DR, CDBG, American Rescue Plan Act, CARES, Emergency Rental Assistance, Transit Program, SHIP, Family Integrity Programs.
- ✓ Grants are managed at Department level.
- ✓ Grant financial processes need to be centralized and/or consistent to ensure accurate financial reporting, proper accounting, and establishment of receivables.
- ✓ OMB currently identifying various programs and will move toward centralized financial processes as we implement ERP over next 16 months.

