

Summary of OMB Policies Updates 3-19-25

Ethics – No Change

Energy Conservation – No Change

Budget Management

Page 1 1.B. Changed from “shall” to “must”; added “available from taxation and other sources,” added for expenditures” after appropriations; changed Florida statute reference to 129.01 (2) (c).

Page 1 1.D. Changed Percentages for Communication Service Tax from 60/40 split to General Fund 40%, MSBU Fire 40%, Gas Tax Fund 149 Roads Maintenance 20%.

Page 2 1.E. deleted “three to five year” and changed “upon depletion of the one-time revenue, will be identified by OMB and presented to the BOCC as a part of the decision.”

Page 3 2A. Added “presentation to and”

Page 3 2 D deleted “and”; added “and economic efficiency”

Page 4 3.D. Corrected language pertaining to Communication Service Tax now being split between General Fund, MSBU-Fire and Fund 149 Gas Tax.

Page 4 3.E. Deleted and Added E. Added “A Municipal Services Benefit Unit (MSBU) for Storm Water Management Services - This fund, established by ordinance, shall be administered by the Board and follow the established reserve for contingency policy. Current policies for estimating revenues and appropriating expenditures shall be applied to this fund.”

Page 6 5.A.III deleted “and the Outside Agency Funding Advisory Board”

Page 6 B.I deleted second sentence as it is incorporated in 5.B.III.

Page 7 5.B.III added new section referencing Florida Statute 129.06 (2)

Page 8 5.B.IV deleted reference to November 15 and “carry forward” and references to new fund.

Page 8 6.A. deleted “minimum” and replaced with “Adopted Budget”

Page 9 6.A.IV added “17%”

Page 10 7.B. Deleted “If the reserve for contingency falls below 50% of the minimum level, the reserves shall be reestablished over a period not to exceed three fiscal years.”

Page 10 7.F.II Changed 120 days to 180 days to match Health Insurance Management Policy.

Page 11. 7.H Changed to “An Internal Process for Budget Adjustments and Amendments will be developed as an Administrative procedure by the Office of Management and Budget and approved by the County Manager.”

Capital Budget and Financial Plan

Page 6 3. Added “Facilities Management Director” to Financial Oversight Committee members.

Debt Management – No Change

Financial Management

Page 2 Removed A, B, C, E Replacement paragraphs and replaced with Paragraph A below:

- A. Vehicle, computer, and equipment replacements will be reviewed and presented as part of the annual budget process. Departments are responsible for identifying necessary replacements and including these requests in their budget submissions. Approvals for replacements will be subject to budget availability and prioritized based on operational needs, lifecycle assessments, and cost-effectiveness. Funding for approved replacements will be allocated within each department’s budget to ensure proper financial planning and accountability.

Paragraph D removed words “Vehicle Replacement” and left as “Fund” and re-alphabetized in the document as B.

Paragraph F re-alphabetized in the document as C.

Health Insurance Management

Page 2 3) reserve funds changed 120 days to 180 days

Page 3 e) Added Funds for construction will be specifically identified within the reserve fund to ensure proper allocation and tracking.

MSBU Unincorporated Citizen Initiative Roads – No Change

Public Purpose

Page 2

Language added to Expenditures:

Public outreach engagements are designed to educate and inform the community, ensuring transparency and awareness of County initiatives. These events are not intended to provide meals, and if any food is offered it should be minimal. Beverages should be economical and comply with County policies on procurement and expenditures. i.e. water stations vs. individualized water bottles. Departments should

prioritize cost-effective outreach methods that maximize public education while maintaining fiscal responsibility and adherence to County guidelines.

This process does not circumvent established procurement regulations but rather supplements them by providing documentation that justifies the necessity and appropriateness of expenditures. All purchases must still adhere to competitive bidding requirements, contract guidelines, and financial controls set forth by the county. The public purpose form serves as an additional layer of accountability, ensuring transparency and proper use of public funds in alignment with procurement standards.

Performance Management

Page 2 5.A.I changed “updates” to “update”

8. Added “state the relevant” related to governing authority

Page 3 II 4) removed the word “and”

6) Changed this sentence from heading number III to number 6