

Board of County Commissioners

Agenda Request

Date of Meeting: April 19, 2010

Date Submitted: April 5, 2010

To: Honorable Chairman and Members of the Board

From: Benjamin H. Pingree, County Administrator
Timothy P. Barden, Assistant County Administrator
William Wright, OMB Analyst

Subject: Request Board Approval to Amend the FY2010/11 Budget Calendar

Statement of Issue:

This agenda item requests Board approval to amend the FY2010/11 Budget Calendar, revising the 3rd Budget Development Workshop date from June 10, 2010 to June 17, 2010.

Background:

On January 25, 2010, the Board approved the FY2010/11 Budget Calendar (Attachment #1). The approved calendar includes key dates and milestones throughout the budget process. Some of the key dates included in the calendar are the four scheduled Board Budget Development Workshops. These workshops are designed to provide the Board and public an opportunity to have input in the formulation of the FY2010/2011 budget.

Analysis:

The currently approved budget calendar prepared for the FY2010/11 Budget process includes four Budget Development Workshops that coincided with Board Workshop days already established by the Board calendar. In an effort to eliminate having to have a special workshop day outside of the normal Board workshop calendar for the budget workshop, staff scheduled the 3rd Budget Development Workshop for June 10, 2010. However, as staff moved through the budget process, having this workshop scheduled for June 10th limits staff's ability to provide the Board an accurate proposed budget for consideration at the workshop. The rescheduling of this workshop would allow for the following:

1. *Staff Analysis of the Preliminary Ad-Valorem Revenue Estimate.* The preliminary ad valorem revenue estimate from the Property Appraiser's office is not due to the Board until June 1st. With a workshop on June 10th, there is a short time frame for staff to incorporate the preliminary estimate into the proposed budget for the Board consideration.
2. *Staff Analysis of the State Revenue Estimates-* A large portion of the County's budget is comprised of state revenue. The state revenue estimates are posted by the Legislative Committee on Intergovernmental Relations (LCIR) on their website.

However, these estimates are sporadically posted and most are not posted until the later part of June annually. Last year the LCIR did not post these estimates until after June 12th. These estimates that are used to formulate a large portion not only the General Fund, Transportation Trust Fund, and the One Cent Sales Tax fund. Some the revenue estimates formulated by the LCIR that are used in formulating the County's budget are:

- i. Communications Services Tax
- ii. Fiscally Constrained Funding
- iii. Half Cent Sales Tax
- iv. State Revenue Sharing
- v. Local Option Gas Taxes
- vi. Local Option Sale Tax

Staff is recommending that the 3rd Budget Development Workshop be rescheduled to Thursday, June 17, 2010. Adjusting the date of the 3rd Budget Development Workshop will give staff an opportunity to prepare an agenda item that provides detailed analysis of State revenue estimates and the preliminary taxable value estimates from the Property Appraiser. These estimates are critical to the development of the FY2010/11 Budget.

Note: It should be noted that currently there are no other workshops scheduled for Thursday, June 10, 2010. If the Board so desired, they could make Thursday, June 17, 2010 the only Board workshop day for the month of June. This would eliminate having two different workshops days in June.

The revised budget calendar is included as Attachment #2 that adjusts the date of the 3rd Budget Development Workshop from Thursday, June 10, 2010 to Thursday, June 17, 2010. If this amended calendar is approved, the remaining budget development workshops will be on the following dates:

1. May 6, 2010-2nd Budget Development Workshop-Legislative Update and Mid-Year Report
2. June 17, 2010- 3rd Budget Development Workshop- Proposed Operating and Capital Improvement Budget Overview.
3. August 4, 2010-4th Budget Development Workshop.

Options

1. Approve the Revised FY2010/2011 Budget Calendar.
2. Do not approve the Revised FY2010/2011 Budget Calendar.
3. Board Direction.

Recommendation:

Option # 1

Attachments:

1. Current FY2010/2011 Budget Calendar
2. Revised FY2010/2011 Budget Calendar