



WAKULLA COUNTY BOARD OF COMMISSIONERS OFFICE OF MANAGEMENT AND BUDGET

Constitutional Officer Survey

1. Is there any information required to complete your budget that cannot be ascertain prior to May 1? **NO**
2. What impact, if any, would this resolution have on your ability to submit the Tentative? Budget by May 1 instead of June 1st of each year? **NONE**
3. Will a May 1 budget submission date for your budgets create a financial difficulty for your department? **NO**
4. Are there any other issues that you may have regarding submitting your budgets by May 1.
NO



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Clerk of Court Response:

1. Is there any information required to complete your budget that cannot be ascertain prior to May 1? **Not really. Our budget is divided into two main categories – Board Funded and Court Funded. Two factors are at play between the two but neither are significant:**
 - a. Our Court Funded budget isn't due to the State until Aug 15th each year. Part of the calculation of that budget is based on court revenues generated on the SFY (State Fiscal Year) June – July. Currently we have to estimate two months revenues (June and July) to get you the budget by June 1. Now we will have to estimate three months revenues. The only reason this is a factor is that the State punishes us the following budget cycle if our revenues are off our estimate and the less our revenue estimates are based on real numbers the greater the possibility for error.
 - b. Our FTE count is divided between Board and Court. If for some reason our FTE allocation was not accepted by the State we would have to modify our budget submission to the Board. But, this is already the case since the Board budget is currently due 45 days before the State budget.
2. What impact, if any, would this resolution have on your ability to submit the Tentative Budget by May 1 instead of June 1st of each year? **See above.**
3. Will a May 1 budget submission date for your budgets create a financial difficulty for your department? **No additional costs will be incurred.**
4. Are there any other issues that you may have regarding submitting your budgets by May 1. **No.**



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Constitutional Officer Survey **Property Appraiser** **Donnie Sparkman, CFA**

1. Is there any information required to complete your budget that cannot be ascertain prior to May 1?

Answer: NO.

2. What impact, if any, would this resolution have on your ability to submit the Tentative Budget by May 1 instead of June 1st of each year?

Answer: NONE. Although the Property Appraiser's budget is approved by the Department of Revenue, we will make every effort to work with the Board regarding these matters.

3. Will a May 1 budget submission date for your budgets create a financial difficulty for your department?

Answer: NO.

4. Are there any other issues that you may have regarding submitting your budgets by May 1.

Answer: Florida Statue 195.087 (1)(a) On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser's office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request as it deems necessary, in order that the budget be neither inadequate nor excessive. On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Prior to August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners.

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Constitutional Officer Survey

1. Is there any information required to complete your budget that cannot be ascertain prior to May 1? Over 23% of our budget consists of insurance and retirement, all which cannot be ascertain prior to May 1. Florida Retirement rates are not determined until late May. Our insurance board meets in late April to establish rates for auto, professional liability, workers compensation and other related bonds. Currently these amounts equate to over \$ 2.4 million. Decreases and increases in these rates have a dramatic impact on the WCSO's budget.
2. What impact, if any, would this resolution have on your ability to submit the Tentative Budget by May 1 instead of June 1st of each year?
Over 23% of the budget would have to be prepared based on estimates. It would require a great deal of changes to the budget once the final premium rates are determined, later in May.
3. Will a May 1 budget submission date for your budgets create a financial difficulty for your department? There is no apparent financial difficulty in submitting the budget by May 1.
4. Are there any other issues that you may have regarding submitting your budgets by May 1.
The WCSO budget is prepared on a zero based budgeting method. However, estimates of future spending are determined by using the 6 month financial statements. The earliest these statements could be ready for review would be April 15th. This only allows 2 weeks to prepare the budget.

The WCSO is not in favor of this proposed change, however, we will work to comply with any direction the Board is in favor of.