

# **Board of County Commissioners**

## **Agenda Request**

Date of Meeting: September 9, 2007

Date Submitted: August 29, 2007

To: Honorable Chairman and Members of the Board

From: Benjamin H. Pingree, County Administrator  
Timothy P. Barden, Assistant County Administrator

Subject: Recommended Amendments to the FY2008/2009 Tentative Budget and to Conduct the First Public Hearing on the FY2008/2009 Tentative Budget

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### **Statement of Issue:**

This agenda item request Board approval of the recommended amendments to the FY2008/2009 Tentative Budget and to conduct the first public hearing on the FY2008/2009 Tentative Budget.

### **Background:**

On July 15, 2008, the Board of County Commissioners was presented the Tentative Budget for FY2008/2009 by the County Administrator per Florida Law. Since that time, there has arisen a need to increase or decrease appropriations and/or revenues in various funds due to projected revenue shortfalls, adjustments to appropriations based on need and new information that has required these further adjustments.

Additionally, Truth-in-Millage (TRIM) requires strict procedures be followed in order for the passage of the tentative budget by the Board once the public hearing on the tentative budget is complete. This annual process is required by the Florida Statute and monitored by the Florida Department of Revenue (DOR) for compliance. The TRIM process allows taxpayers and the public to participate in the local legislative process by which ad valorem (property) taxes are levied. The statutes provide for public comment and for the governing body of the taxing authority to explain the reasons for proposed changes in millage and budget.

### **Analysis:**

The analysis section of this agenda request will be divided into the following two sections:

- 1) The recommended amendments to the FY2008/2009 Tentative Budget.
- 2) Truth-In-Millage (TRIM) Requirements for Passage of Tentative Millage and Budget.

### **Recommended Amendments to the FY2008/2009 Tentative Budget:**

#### **General Fund 001:**

#### **Revenue:**

Based on the new revenues estimates that were received from the Florida Legislative Committee on Intergovernmental Relations as well as new estimates from the Florida Association of Counties

regarding the Fiscally Constrained Off-set funding available to Wakulla County due to the effects of Amendment #1, required staff to re-adjust revenue estimates for the following General Fund revenue sources:

<b>Revenue Source</b>	<b>FY08/09 Tentative Budget</b>	<b>Revised Estimate</b>	<b>Variance(+/-)</b>
State Revenue Sharing	589,042	557,994	-31,048
Half Cent Sales Tax	904,984	860,966	-44,018
Half Cent Sales Tax Supplemental	813,364	772,143	-41,221
Fiscally Constrained	418,396	416,034	-2,362
Fiscally Constrained Legislative Offset	100,000	400,447	300,447
General Fund Cash Forward-Fund Balance	740,000	700,000	-40,000
<b>Total New General Fund Revenue:</b>	<b>\$3,565,786</b>	<b>\$3,707,584</b>	<b>\$141,798</b>

Due to the increase in state revenue funding for the Fiscally Constrained Legislative Off-set, funding for the General Fund Cash Forward-Fund Balance account was decreased. This decrease in the utilization of this revenue source will decrease the reliance on Fund Balance to fund operations which in turn will improve the County's overall fund balance reserve at the end of the year. This not only conforms with our fiscal policies, but was a recommendation during the County's last audit.

**Expenditures**

There will be a total of \$141,798 in new expenditures for the General Fund in light of the additional revenue received based on the new revenue estimates in state funding. This revenue will be allocated to expenditure line items in the following divisions:

Board of County Commissioners

There is a slight increase of \$2,171.00 in the Board of Commissioners budget due to the receipt of the Finalized Salaries for Elected County Constitutional Officers figures received from the Florida Legislative Committee on Intergovernmental Relations.

Clerk of Court

There will be an increase in the Clerk of Court budget of \$3,038.15 due the Finalized Salaries for Elected County Constitutional Officers figures received from the Florida Legislative Committee on Intergovernmental Relations.

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Property Appraiser

There will be an increase in the Property Appraiser's budget of \$3,038.15 due the Finalized Salaries for Elected County Constitutional Officers figures received from the Florida Legislative Committee on Intergovernmental Relations.

Sheriff

There will be an increase in the Sheriff budget of \$3,050.63 due the Finalized Salaries for Elected County Constitutional Officers figures received from the Florida Legislative Committee on Intergovernmental Relations.

Supervisor of Elections

There will be an increase in the Supervisor of Elections' budget of \$501.58 due the Finalized Salaries for Elected County Constitutional Officers figures received from the Florida Legislative Committee on Intergovernmental Relations

Tax Collector

There will be an increase in the Tax Collector's budget of \$3,038.15 due the Finalized Salaries for Elected County Constitutional Officers figures received from the Florida Legislative Committee on Intergovernmental Relations

Facilities Management:

There will be an increase of \$18,446 to the maintenance and repair line item of the Facilities Management budget. This increase is needed in order to meet the increasing demands of maintaining the County facilities.

General Administration-Contingency Reserve:

There will be an increase of \$108,514 in the General Administration-Contingency Reserve. This Funding will be utilized, if necessary, at the Board's discretion for unanticipated needs that may arise throughout the 2008/2009 fiscal year.

**NOTE: An Overview of the Recommended Changes to the General Fund is included as Attachment #1**

**CAPITAL IMPROVEMENT PLAN FOR FY 2008-2012**

**FUND-160-Road Department (Transportation Trust)**

There will be no increase or decrease in revenue for this fund. However, there will be a shift of funding between Capital Projects recommended in the FY2008/2009 CIP Plan as follows:

<u>Project</u>	<u>Decrease</u>	<u>Increase</u>
Front End Loader	\$16,000	
Yard Loader	\$10,000	
Posi Track Mower	\$27,000	
Mini Excavator		\$45,158
Reserve		\$7,842

Should the Board approve the changes to the above CIP projects, these changes will also be reflected in the FY2008/2009 CIP Plan.

**FUND 317-One Cent Sales Tax**

There will be an adjustment in total revenue estimates in this fund of a decrease of \$40,184 based on new revenue estimates as well as updated revenue projection data for the months past since the presentation of the tentative budget to the Board of Commissioners. Also, the decrease revenue required a shift in the revenue allocation in this fund for the various Board approved uses (Roads, Public Facilities, Public Safety, Parks & Recreation). This resulted in changes in lines item for each of these uses. To simplify, attached is a revised Fund 317-One Cent Sale Tax Budget by Fund total from your FY2008/2009 Tentative Budget (Attachment #2)

Included in this revision, there will also be a change in the funding total for two CIP Projects budgeted in this fund:

	<u>From</u>	<u>To</u>
BOCC Paving Area and Landscaping will increase:	\$45,000	\$75,000
Road Paving-Variou Projects will decrease:	\$593,314	\$333,842

Should the Board approve the changes to the above CIP projects, these changes will be also reflected in the FY2008/2009 CIP Plan.

**FUND 435-Wastewater**

There will be an adjustment in total revenue estimates in this fund of \$500,000 based on new revenue estimates as well as updated revenue projections data from the past few months since the presentation of the tentative budget to the Board.

This decrease in revenue will be off-set with a decrease in the Waste Water Fund reserve by \$500,000.

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**Overview:**

The Tentative FY2008/2009 Budget, with the recommended changes included in this agenda item, is presented for your action in approving the Final FY2008/2009 Budget. Any changes made by the Board will be included in that final document.

**Truth-In-Millage (TRIM) Requirement for Passage of Tentative Millage and Budget**

Pursuant to Florida Statutes 129.03 and 200.065, the County Property Appraiser certified to the County Budget Officer the taxable value against which taxes may be levied in the entire County and in each district in the County in which the taxes are authorized by law to be levied by the Board. In preparing the tentative budgets, these certified figures were used as the basis for estimating the millage rates required to be levied.

On August 4, 2007, the Board advised the County Property Appraiser of its proposed millage rates, its rolled-back rates, and the date, time, and place at which a public hearing would be held to consider the tentative millage rate and the tentative budget in accordance with Florida Statute 129.03 and 200.065. Subsequently, the County Property Appraiser utilized this information in preparing the notice of proposed property taxes pursuant to Florida Statute 200.069. On or before August 24, 2008, these notices were then mailed to all respective property owners in Wakulla County by the Property Appraiser.

In accordance with Florida Statute 129.03 and 200.065, after discussion and public comment regarding the tentative millage rate and budget, the Board is required to adopt its tentative millage via resolution(Attachment #3) rate prior to adopting its tentative budget via resolution(Attachment #4). The resolutions prepared for approval and signature include the changes recommended in this agenda item.

**Note:**

**All of the options need to be voted on separately and in the order presented. Florida Statutes require the Board to address the millage rates before addressing the associated budgets. The prescribed script for the Chairman and County Administrator to read into the record is included as Attachment #5.**

**Options:**

1. Accept recommended changes to the Tentative Budget for inclusion in the Final FY 2008/2009 Budget.
2. Hold a public hearing and take those related actions required by TRIM.
3. Do not accept recommended changes to the Tentative Budget for inclusion in the Final FY 2008/2009 Budget.

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4. Do not hold a public hearing and take those related actions required by TRIM.
5. Board Direction.

**Recommendation:**

Option #1 and #2

**Attachments:**

- 1) Overview of the Recommended Changes to the General Fund
- 2) Revised Fund 317-One Cent Sales Tax Tentative Budget By Fund
- 3) Tentative Millage Rate Resolution.
- 4) Tentative Budget Resolution
- 5) Script for Public Hearing.