



## BOARD OF COUNTY COMMISSIONERS

**Alan Brock**  
District 1

September 22, 2009

**George Green**  
Vice-Chairman  
District 2

Members of the Board of County Commissioners  
Wakulla County Commission Complex  
3093 Crawfordville Highway  
Crawfordville, FL 32327

**Mike Stewart**  
District 3

**Howard W. Kessler, M.D.**  
Chairman  
District 4

Honorable Chairman and Commissioners:

**Lynn Artz**  
District 5

I am pleased to present the FY2009/2010 Final Operating Budget and Five Year Capital Improvement Program (CIP). The total final budget is \$48,929,056; an increase of 5.5% from the current fiscal year. This is not from an increase in our operating budget but largely due to an increase in grant funding for parks, roads and airport included in our five-year Capital Improvement Program of \$15 Million dollars as well as a significant increase in Housing grant funding.

**Benjamin H. Pingree**  
County Administrator

**Ronald A. Mowrey**  
County Attorney  
(850) 222-9482

### **Budget Process Overview**

As the Board is aware, the formulation of the FY2009/2010 began back in January 2009, when the Board held it's first of five workshops on the budget. These workshops provided the Board the opportunity to give staff direction in the budget development process as well an opportunity for the public to voice their opinions and concerns regarding this budget plan's development. Adherence to this Board direction served as foundation for staff's development of this final budget plan.

In accordance with Florida law, the maximum millage rate that may be approved by a simple majority (three out of five) vote of the Board of Commissioners is the rolled back rate (or "rolled-up" rate due to the decline in taxable value this year), calculated pursuant to section 200.065, F.S., adjusted for growth in personal income. That rolled back millage rate is 8.9677. At the second of two budget hearings on September 22, 2009, the Board directed staff to prepare the Final Budget with a millage rate of 8.2500. Significantly, this final millage rate reflects an 8.0% property tax reduction below the county's rolled back rate, as defined under state law.

---

3093 Crawfordville Hwy.  
Post Office Box 1263  
Crawfordville, FL 32326

(850) 926-0919  
(850) 956-0940 FAX  
(850) 926-1201 TDD

The Board's direction to reduce countywide property tax revenues by capping the final millage rate at 8.2500 mills created a (-\$639,306) deficit in property tax revenues generated as compared to FY2008/2009. Approved during the final budget public hearing, the final millage rate utilized in this budget plan will generate \$10,504,584 to support core government services within Wakulla County. This final budget plan, in accordance with the Board's direction from their second of two hearings of the 2010 budget development cycle, has been prepared using this proposed millage rate of 8.2500 mills as described above. As the total taxable value for the County has decreased by \$121,797,588 or 8.3%, numerous property (commercial and residential) owners will experience net property tax decreases, even considering the raise in the millage rate per this budget plan below the allowable rolled back rate. The Board also approved a modest 1.18% Cost of Living Adjustment for all County employees to be included in the FY2009/2010 final budget.

The Board will be able to accomplish this property tax reduction through the following direction given during their first four budget development workshops:

1. Zero program growth across county government.
2. Elimination of 3 staff positions under BoCC programs.
3. Decrease in Public Safety (such as EMS) overtime.
4. Targeted increase in some service user fees, such as for sewer utility.
5. Cooperative budget cutbacks shared throughout all County programs and services.

#### **Board Programs and Services**

The final budget for all programs and services under the Board of County Commissioners is \$21,241,208. This represents a 0.4% increase from the current fiscal year. The following are highlights of some key budget issues that are addressed in the Board's final FY2009/2010 budget document.

#### **Emergency Medical Services**

In FY2009/2010, the Wakulla County's Emergency Medical Services implemented a new flex time formula for the scheduling of employees to reduce overtime costs and provide sufficient coverage for this vital public safety function. This new formula is expected to decrease overtime costs by 25% for a projected annual decrease in personnel overtime costs.

#### **Facilities Management/Administration**

In FY2009/2010, both the Facilities Management Division and County Administration eliminated two vacant positions. The workload of these administrative positions will be absorbed into that of other existing positions to generate cost savings to county taxpayers. These examples highlight how county government continues to work diligently to provide more efficient governmental services with less available revenues and staff members.

### **Probation**

In FY2008/2009, the Director of the Probation Division retired after 15 years of dedicated service to the County. In an effort generate cost savings, this position was eliminated and combined with an existing position. This will produce personnel cost savings of \$56,000 or a 25% decrease in the total program budget for FY2009/2010 while still providing efficient services to county citizens.

### **Fire Services**

The Fire Municipal Services Benefit Unit (MSBU) is the mechanism used to fund the fire service operating expenses and equipment for both the one professional and 16 volunteer fire service units. MSBU revenues are derived through a special assessment and result in \$742,857 in revenues during the upcoming fiscal year to support this key public safety service. Through this funding, a new sub-station is also included in this year's Capital Improvement Plan. This sub-station will service a critical central area of the County (Wakulla Gardens and the greater Shadeville area) that is currently without sufficient fire protection facilities. Also included in this year's Capital Improvement Plan under fire services will be the purchase of a new aerial ladder truck – a first for the County and a much needed tool for our fire fighting personnel.

### **Public Works Contract – ESG**

Beginning in January 2007, the Board effectuated a contract with ESG to provide public works, solid waste and utility management services for Wakulla County citizens. The FY2009/2010 final budget for these services complies with the County's contract with ESG by budgeting \$2,339,622, unchanged from last year. However (and importantly), ESG, in recognizing the need for the County to reduce costs in all areas of operations, opted not to exercise their contractual right to increase their fees next year by the Consumer Price Index (2.5%). Significantly, this action will provide the county a cost savings of \$58,490 and is an excellent example of the public/private partnerships that the County is working diligently to cultivate.

During the previous fiscal year, ESG has demonstrated their value through efficient service provision, improved service enhancements and extensive community activities. They have also included in their existing staffing complement an engineer that has been instrumental in providing planning and engineering services to further all public works process improvements and interactions with other county staff. These planning improvements are further codified in the Capital Improvements Program of the final budget (detailed below).

### **Office of Management and Budget**

OMB is charged with the development, management and oversight of the County's annual budget process, as directed by the County Administrator. Additionally, OMB staff is responsible for grants administration, risk management and purchasing activities for the Board of County Commissioners. Significantly, this office is also tasked with the performance of internal management reviews as directed by the County Administrator and Board. These management

reviews were a large factor in enabling the targeted consolidation and efficiency enhancements of many county programs and services. During FY2008/2009, this office assumed a transfer of an existing position from the Parks and Recreation Division. This position, now reflected in this final budget plan for FY2009/2010, will assume targeted grant, personnel and budget monitoring and development responsibilities.

#### **Department of Public Services**

In FY2009/2010, in an effort to improve efficiency and effectiveness through strong leadership, the Administration and Board affirmed and filled the position of Director of Public Services. This position will oversee all aspects of public services including Parks and Recreation, Probation, Library, Veteran's Services, Airport and Extension Services. The oversight provided by this position will allow the County to enjoy budgetary savings and personnel reductions by having this position directly supervise divisions that previously had directors in place to perform that function, such as the Library and Probation Division. This not only improves accountability in each division under the Director, but also allows for employee growth opportunities brought on from increase responsibilities. Fundamental to this budget plan, the reclassification of this departmental position saved the county \$56,000 through cutting 1 vacant job via a reorganization approved by the Board on June 2, 2009.

#### **Funding for Community Priorities**

Each year the Board approves funding for local service agencies and organizations that perform critical public services that may otherwise fall to government. The services provided by these agencies greatly enhance the quality of life for our citizens. Importantly, these organizations also leverage substantial private sector funding and support for these human service-type programs. The final FY2009/2010 budget includes \$753,583 of funding for initiatives such as funding for the senior citizens center at the same level as the current year, continued support of a new trauma center at Tallahassee Memorial Hospital and sustenance of the local contribution to the Wakulla County Health Department and mosquito control activities. The Board was able to approve a \$2,600 increase to the We Care Network for a total of \$6,000. This program provides critical health care to citizens of Wakulla County that would otherwise not be provided. The Board's ability to maintain funding for these services during an otherwise historically tight budget year is a remarkable achievement and indicative of their ongoing support of these initiatives.

#### **Constitutional Offices**

Constitutional Offices provide services ranging from property appraisal and tax collection to law enforcement and election services. The FY2009/2010 final budget for all constitutional offices is \$12,819,666, a 1.0% increase from the previous fiscal year. Highlights from this portion of the budget are included in the sections below:

### **Sheriff**

The Sheriff's Office budget reflects an overall increase of 1.0% below FY2009/2010. There were no new positions nor any increase in service requested.

### **Property Appraiser**

The Property Appraiser's Office budget is scheduled to decrease 2.0%. This decrease in costs is due the elimination of one position and the reduction of other program costs to taxpayers while maintaining existing levels of service.

### **Tax Collector**

The Tax Collector's Office budget will increase by 5%. This increase was due to assuming the function of the driver's license bureau from the State. This will allow the citizens of Wakulla County to maintain their ability to be serviced for their driver licensing needs within the County as opposed to traveling to Tallahassee for service. This responsibility requires the Tax Collector to assume an additional position and a modest increase to operating costs of the department. Significantly, it is important to note that these cost increases will be offset in anticipated fee revenue increases directly related to maintaining this service for citizens.

### **Capital Improvement Program**

Included in this year's final budget is a holistic five-year Capital Improvement Plan of \$59,358,800. A Capital Improvement Plan, (CIP) is designed to anticipate capital improvement projects or equipment and schedule them over a period of time so they may be purchased in the most efficient and cost effective method possible. A CIP allows the matching of costs to anticipated income. As potential projects are reviewed, the County considers the benefits, alternatives, and impact of operating costs.

Projects included for FY2009/2010 in the recommended CIP range from transportation projects such as paving of Shell Point Road and Old Bethel Road, to the purchase or a new ambulance, to funding for expansion of facilities such as the new community center, to the relocation of the equestrian center into a potential regional park focused on the historical heritage that exists in Wakulla County. Significantly, this CIP also moves forward with the construction of multiple playgrounds and related facilities for the use of our citizens at Hudson and Hickory Parks as well as completing the full improvement to the county's library. Also included in this plan is funding for the construction of the new transfer station at the landfill. In summary, the CIP continues to serve as the Board's critical planning tool to meet the need for providing infrastructure to our growing community.

### **Summary**

As detailed in the sections above, I am pleased to present the Chairman and Honorable members of the County Commission their Final FY2009/2010 budget. The Board approved the FY2009/2010 budget plan in accordance with state law, and during the public hearing on

September 22, 2009. This budget plan totaling \$48,929,056 provides funding for the effective and efficient provision of public services to the citizens of Wakulla County at continually improved levels.

Again this year, this budget document places a strong emphasis on practicing fiscal discipline, while focusing public resources on important programs for the community. Moreover, this spending plan provides for the County to maintain a fiscally strong position at a time when unprecedented decreases in county taxable property values are gaining momentum and recurring state mandated property tax reform measures show few signs of ceasing during each state legislative session. As we prepare for the numerous negative economic challenges facing county services both today and toward the future, I remain very pleased with the overall fiscal health of the County as reflected in this final budget document.

I would like to express my personal thanks to the Board in providing the necessary guidance in preparing this document. I would also like to extend my appreciation to the constitutional officers, judiciary and other county partners for their cooperation during what could have been a very difficult budget development process during a time of limited fiscal resources. The spirit of teamwork in crafting this final budget plan exhibited by each of these partners resulted in a very smooth developmental process and I believe improved its outcome for all involved and to the Board's benefit as you must now prepare to act on this proposal.

Finally, I am very grateful to the staff of the Office of Management and Budget and to other county staff for the considerable number of hours spent assisting me in formulating this final budget document. I maintain my confidence that the many ongoing improvements reflected in this annually crafted budget plan will continue to improve the quality, efficiency and transparency of Wakulla County government services for our citizens.

Respectfully submitted,

Benjamin H. Pingree, MPA  
County Administrator