

# **WAKULLA COUNTY**

## **FISCAL YEAR 2011-12 FINAL BUDGET**

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### **BUDGET PROCESS AND POLICIES**

#### **COUNTY CHARTER**

WAKULLA COUNTY ORDINANCE NO. 2008-14

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF WAKULLA COUNTY, FLORIDA PROVIDING FOR ADOPTION OF A HOME RULE CHARTER; PROVIDING FOR A PREAMBLE; PROVIDING FOR CREATION AND GENERAL POWERS AND HOME RULE CHARTER GOVERNMENT; PROVIDING FOR BODY CORPORATE, NAME AND BOUNDARIES, PROVIDING FOR CONSTRUCTION; PROVIDING FOR SPECIAL POWERS AND DUTIES OF COUNTY; PROVIDING FOR A MUNICIPAL PURPOSES PROVISION; PROVIDING FOR TRANSFER OF POWERS; PROVIDING FOR SEPARATION OF POWERS AS RELATES TO STATE LAW; PROVIDING FOR CONFLICT OF COUNTY ORDINANCES WITH MUNICIPAL ORDINANCES; PROVIDING FOR A LEGISLATIVE BRANCH BOARD OF COUNTY COMMISSIONERS; PROVIDING FOR COMPOSITION AND REDISTRICTING; PROVIDING FOR QUALIFICATIONS AND ELECTION AND TERMS OF OFFICE; PROVIDING FOR SALARY AND OTHER COMPENSATION; PROVIDING FOR VACANCIES AND SUSPENSIONS; PROVIDING FOR POWERS; PROVIDING FOR A CODE OF ORDINANCES AND AN ADMINISTRATIVE CODE; PROVIDING FOR ADMINISTRATIVE BRANCH COUNTY MANAGER; PROVIDING FOR COMPENSATION AND TERMS OF EMPLOYMENT, POWERS AND DUTIES; PROVIDING FOR NONINTERFERENCE BY BOARD OF COUNTY COMMISSIONERS AND FOR TEMPORARY ABSENCE OR INCAPACITY; PROVIDING FOR APPOINTMENT OF A COUNTY ATTORNEY; PROVIDING FOR A PROVISION REGARDING COUNTY CONSTITUTIONAL OFFICERS, PROVIDING FOR POWERS RESERVED TO THE PEOPLE; INITIATIVE AND RECALL; PROVIDING FOR A PROCEDURE FOR PETITION; CONSIDERATION BY BOARD OF COUNTY COMMISSIONERS; PROVIDING FOR LIMITATION ON ORDINANCES BY INITIATIVE AND RECALL; PROVIDING FOR EFFECTIVE DATE OF THE CHARTER AS LAW; PROVIDING FOR TRANSITION; PROVIDING FOR CONTINUATION OF LAWS, ORDINANCES AND CONTRACTS; PROVIDING FOR INITIAL COUNTY COMMISSIONERS AND INITIAL COUNTY MANAGER AND INITIAL COUNTY ATTORNEY; PROVIDING FOR EMPLOYEE CONTINUATION AND CONTINUATION OF AGENCIES AND ADVISORY BODIES; PROVIDING FOR OUTSTANDING BONDS, REVENUE CERTIFICATES AND OTHER FINANCIAL OBLIGATIONS; PROVIDING FOR CHARTER AMENDMENTS; PROVIDING FOR AMENDMENTS BY COUNTY COMMISSIONERS; PROVIDING FOR AMENDMENTS BY PETITION, AND AMENDMENTS BY REFERENDUM; PROVIDING FOR A CHARTER REVIEW COMMISSION; PROVIDING SEVERABILITY AND VALIDITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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WHEREAS, Wakulla County, Florida is presently a non-charter government as an established under Article VIII, Section 1 (f), Florida Constitution; and

WHEREAS, Article VIII, Sections 1(c) and 1(g), Florida Constitution, provide that a county government may be established by charter, which shall be adopted upon a majority vote of electors of the county; and

WHEREAS, Section 125.80, et seq., Florida Statutes, provides a method whereby a non-charter county may locally initiate a county home rule charter;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF WAKULLA COUNTY, FLORIDA, that:

### SECTION 1. HOME RULE CHARTER.

The Board of County Commissioners of Wakulla County, Florida hereby proposes, by ordinance, the following Charter for the governance of Wakulla County.

The proposed Charter of Wakulla County, Florida, as stated and incorporated herein, reads as follows:

### WAKULLA COUNTY HOME RULE CHARTER

#### PREAMBLE

WE, THE PEOPLE OF WAKULLA COUNTY, FLORIDA, by the grace of God free and independent, in order to attain greater self-determination while preserving the existing system of governance in Wakulla County, and to avail ourselves of the full Home Rule benefits afforded by the Florida Constitution to exercise greater control over our own destiny, do hereby ordain and establish this Home Rule Charter as our form of government for Wakulla County.

#### ARTICLE 1

##### Creation, Powers and Ordinances of Home Rule Charter Government

##### 1.1 Creation and general powers of home rule charter government

Wakulla County shall be a home rule charter county, and, except as may be limited by this Home Rule Charter ("Charter"), shall have all powers of self-government granted now or hereafter by the Constitution and laws of the State of Florida.

##### 1.2 Body corporate, name and boundaries

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Wakulla County shall be a body corporate and politic. The corporate name shall be Wakulla County. The county seat and boundaries shall be those designated by law on the effective date of this Charter.

### 1.3 Construction

The powers granted by this Charter shall be construed broadly in favor of the charter government. The specified powers in this Charter shall not be construed as limiting, in any way, the general or specific power of the government, as stated in this article. It is the intent of this article to grant to the charter government full power and authority to exercise all governmental powers necessary for the effective operation and conduct of the affairs of the charter government.

### 1.4 Special powers and duties of county

1.4.1 County purposes. The county, operating under this Charter, shall have all special powers and duties which are not inconsistent with this Charter, heretofore granted by law to the Board of County Commissioners, and shall have such additional county and municipal powers as may be required to fulfill the intent of this Charter.

1.4.2 Municipal purposes. The county shall have all necessary powers to accomplish municipal purposes within special districts. Property situated within municipalities shall not be subject to taxation for services rendered by the county exclusively for the benefit of the property or residents not within municipal boundaries, nor shall property situated in the county be subject to taxation for services provided by the county exclusively for the benefit of the property or residents within municipal boundaries.

### 1.5 Transfer of powers

Whenever a municipality, special district or agency shall request the performance or transfer of a function to the county, the county shall have the power and authority to assume and perform such functions and obligations. This section does not authorize a transfer in violation of Article VIII, §4 of the Constitution of Florida.

### 1.6 Separation of powers

Wakulla County shall operate under an elected county commission and appointed county manager form of government with separation between the legislative and executive functions of the government in accordance with the provisions of this Charter. The establishment and adoption of policy shall be the responsibility of the Board of County Commissioners and the execution of that policy shall be the responsibility of the county manager, hereinafter referred to as the County Administrator.

### 1.7 Relation to state law

The provisions of this Charter are not intended, and shall not be construed, to conflict with the Constitution of the State of Florida, general law, or special law approved by vote of the electorate.

### 1.8 Conflict of County Ordinances with Municipal Ordinances

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Any county ordinance in conflict with a municipal ordinance shall not be effective within the municipality to the extent of such conflict regardless of whether such municipal ordinance was adopted or enacted before or after the County ordinance. In the event a county ordinance and a municipal ordinance shall cover the same subject matter without conflict, then both the municipal ordinance and the county ordinance shall be effective, each being deemed supplemental to the other.

### ARTICLE 2

#### Legislative Branch:

#### Board of County Commissioners

#### 2.1 Composition

There shall be five county commissioners' districts in Wakulla County, which shall be numbered one to five, inclusive, the districts being as nearly equal in population as practicable. There shall be one Commissioner for each of the five districts. County commissioners shall be elected on a countywide basis by all of the electors of the county.

#### 2.2 Redistricting

In the first odd-numbered year after each decennial census, the Board of County Commissioners shall divide the county into districts of contiguous territory. The Board of County Commissioners may redivide the districts in any other odd-numbered year so as to keep them as nearly equal in population as practicable. Whenever the boundaries of existing county commissioners' districts are changed by the Board of County Commissioners, it shall cause an accurate description of the boundaries of such districts, as changed, to be entered upon its minutes and a certified copy thereof to be published once each week for two (2) consecutive weeks in a newspaper published in the county. Proof of such publication shall be entered on the minutes of the Board of County Commissioners.

#### 2.3 Qualifications and Election

County commissioners shall be qualified electors of the county. Commissioners shall reside one in each of the commission districts. During the term of office, each commissioner shall reside in the district for which he or she ran for office. Any commissioner who shall remove his or her residency from the district for which he or she is elected shall thereupon become disqualified to represent said district and the office of any such commissioner shall be deemed vacant, except that any commissioner who is removed from a district by redistricting may continue to serve during the balance of the term of office.

#### 2.4 Terms of office

Each commissioner shall be elected for a term of four (4) years, beginning on the second Tuesday after election, and continuing after such term until his or her successor is elected and qualified. Terms shall be staggered as provided in general law for the governing board of a non-charter county.

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### 2.5 Salary and other compensation

Salary and other compensation of the county commissioners shall be set by ordinance and shall be the same as those set by general law for the county commissioners of non-charter counties, and shall not be lowered during a county commissioner's term of office.

### 2.6 Vacancies and suspensions

Vacancies in any county commissioner's office or other elected county office shall be filled in accordance with the Constitution and general laws of Florida. Commissioners may be suspended or removed from office in accordance with the Constitution and general laws of Florida, and in addition may be recalled from office as provided in this Charter.

### 2.7 Powers

The Board of County Commissioners shall have all legislative authority, jurisdiction and powers which are now and which hereafter may be granted to it by the Constitution, laws of the State of Florida and this Charter.

### 2.8 Code of ordinances

The Board of County Commissioners shall maintain a current codification of all ordinances. Such codification shall be published and made available for distribution on a continuing basis.

### 2.9 Administrative Code

The Board of County Commissioners shall adopt, and amend as necessary, an administrative code to govern the operation of the county.

## ARTICLE 3

### Administrative Branch: County Administrator

#### 3.1 County Administrator

There shall be a County Administrator who shall be appointed by the Board of County Commissioners and who shall serve at the pleasure of the Board of County Commissioners. The County Administrator shall be chosen on the basis of his or her professional training, executive and administrative experience, and qualifications. The County Administrator need not be a resident of the County at the time of appointment but shall maintain residency within the county during the tenure of office and shall not engage in any other business or occupation without the express approval of the Board of County Commissioners.

#### 3.2 Compensation and terms of employment

The Board of County Commissioners shall establish the salary for the County Administrator at a level that is commensurate with the requirements of the position and shall at least annually review the performance and salary. Terms and conditions of compensation and employment shall be set forth in a contract.

#### 3.3 Powers and duties

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The County Administrator shall be head of the executive branch of county government; shall have the executive powers and duties that are now and that hereafter may be granted to the County Administrator by the laws of the State of Florida and this Charter; and, shall be responsible to the Board of County Commissioners for the proper administration of all affairs of the county. The County Administrator shall attend all regular and special meetings of the Board and shall have the right to participate in its discussions. The County Administrator shall prepare and submit the annual operating and capital program budgets to the Board of County Commissioners, and execute the budget and capital programs in accordance with appropriations and ordinances enacted by the Board of County Commissioners.

### 3.4 Non-interference by Board of County Commissioners

Except for the purpose of inquiry and information, members of the Board of County Commissioners are expressly prohibited from interfering with the performance of the duties of any employee of the county government who is under the direct or indirect supervision of the County Administrator by giving said employees instructions or directives. Such action shall be malfeasance within the meaning of Article IV, Section 7(a) of the Florida Constitution. However, nothing contained herein shall prevent a County Commissioner from discussing any county policy or program with a citizen or referring a citizen complaint or request for information to the County Administrator or County Attorney.

### 3.5 Temporary absence or incapacity

The Board of County Commissioners may appoint an acting administrator in the case of vacancy or temporary absence or disability of the County Administrator, until a successor has been appointed and qualified or until the County Administrator returns.

## ARTICLE 4 County Attorney

### 4.1 County Attorney

There shall be a County Attorney who shall be appointed and terminated by the board of county commissioners, and who shall serve at the pleasure of the board. The County Attorney shall be the head of the county attorney's office. The County Attorney shall be responsible directly to the board of county commissioners and shall provide legal services to the Board of County Commissioners, county departments, and county boards and agencies. The terms and conditions of compensation and employment of the County Attorney shall be set forth in a contract.

## ARTICLE 5 County Officers

### 5.1 County constitutional officers

The county constitutional offices of Sheriff, Property Appraiser, Tax Collector, Clerk of the Circuit Court, and Supervisor of Elections shall remain as elected constitutional officers, and their powers, duties and functions will not be altered by this Home Rule Charter. The

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constitutional officers shall perform their executive and administrative functions as specified by law. The Clerk of the Court shall be ex officio clerk of the Board of County Commissioners, auditor, recorder and custodian of all county funds.

### ARTICLE 6 Powers Reserved to the People: Initiative and Recall

#### 6.1 Initiative

The electors of Wakulla County shall have the right to initiate county ordinances in order to establish new legislation that is not in conflict with the State Constitution, general law or this Charter, and to amend or repeal existing ordinances when such amendments or repeal are not in conflict with the State Constitution or general law, upon petition signed by a number at least equal to thirty percent of electors qualified to vote in the last preceding general election; provided that the number shall contain at least thirty percent of the qualified electors in each of the election commission districts.

6.1.1 Procedure for petition. The sponsor of an initiative shall, prior to obtaining any signatures, submit the text of a proposed ordinance to the Supervisor of Elections, with the proposed ballot summary and the form on which signatures will be affixed and obtain a dated receipt therefore. Any such ordinance shall embrace but one subject, and matter directly connected therewith. The sponsor shall cause a notice of such submission to be published within fourteen days after the date of submission, in a newspaper of general circulation in the County. The allowable period for obtaining signatures on the petition shall be completed not later than six months after initial receipt of the petition by the Supervisor of Elections. The sponsor shall comply with all requirements of general law for political committees, and shall file quarterly reports with the Supervisor of Elections stating, to the best of the sponsor's information and belief, the number of signatures procured. The time and form of such reports may be prescribed by ordinance. When a sufficient number of signatures are obtained, the sponsor shall thereupon submit signed and dated forms to the Supervisor of Elections and upon submission shall pay all fees required by general law. The Supervisor of Elections shall, within sixty (60) days after submission, verify the signatures thereon, or specify a reason for the invalidity of each rejected signature if the petition is rejected for insufficiency of the number of valid signatures. If the petition is rejected for insufficiency of the number of signatures, the sponsor shall have an additional thirty (30) days within which to submit additional signatures for verification. The Supervisor of Elections shall, within thirty (30) days verify the additional signatures. In the event sufficient signatures are still not acquired, the petition initiative shall be rendered null and void and none of the signatures may be carried over onto another identical or similar petition.

6.1.2 Consideration by Board of County Commissioners. Within sixty (60) days after the requisite number of names has been verified by the Supervisor of Elections and reported to the Board of County Commissioners, the Board of County Commissioners shall give notice and hold a public hearing on the proposed ordinance according to law and vote on it. If the board fails to enact the proposed ordinance, it shall, by resolution, call a referendum on the question of the adoption of the proposed ordinance to be held at the next general election occurring at least

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forty-five (45) days after the adoption of such resolution. If the question of the adoption of the proposed ordinance is approved by a majority of those registered electors voting on the question, the proposed ordinance shall be declared by resolution of the Board of County Commissioners to be enacted and shall become effective on the date specified in the ordinance, or if not so specified, on January 1 of the succeeding year. The Board of County Commissioners shall not amend or repeal an ordinance adopted by initiative prior to the next succeeding general election, without the approval of a majority of the electors voting at a referendum called for that purpose.

6.1.3 Limitation on ordinances by initiative The power to enact, amend or repeal an ordinance by initiative shall not include ordinances or provisions relating to administrative or judicial functions; the county budget, debt obligations or capital improvement programs; salaries of county officers and employees; powers or duties of the county constitution officers; the assessment or collection of taxes; the zoning of land; or, matters inconsistent with the Charter, the general laws of Florida, or the Florida Constitution.

### 6.2 Recall

Members of the Board of County Commissioners shall be subject to recall as provided by general law.

## ARTICLE 7 Miscellaneous Provisions

### 7.1 Effective date

This Charter shall become law when approved by a majority of those electors voting on the matter in a referendum to be held in the county in conjunction with the general election occurring on November 4, 2008 under the provisions of the Constitution and laws of Florida. The Charter Government shall assume all powers and duties provided by this Charter on the first day of January, 2009, the effective date of this Charter.

### 7.2 Transition

7.2.1 Continuation of laws, ordinances and contracts. Unless expressly provided otherwise in this Charter, the adoption of this Charter shall not affect any existing contracts or obligations of Wakulla County; the validity of any of its laws, ordinances, regulations, and resolutions; or the term of office of any elected county officer, whose term shall continue as if this Charter had not been adopted.

7.2.2 Initial county commissioners. The persons comprising the Wakulla County Board of County Commissioners on the effective date of this Charter shall become the initial members of the Board of County Commissioners of the charter government and shall perform the functions thereof until the expiration of their terms or until qualification of their successors as provided by law.

7.2.3 Initial County Administrator and Initial County Attorney. The County Administrator and County Attorney serving on the effective date of this Charter shall serve as the initial County Administrator and initial County Attorney respectively.

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7.2.4 Employee continuation. All employees of the former county government shall on the effective date of this Charter become employees of the county government created by this Charter. All existing wages, benefits, collective bargaining certifications and agreements, contracts and conditions of employment shall continue, until modified by lawful action of the Board of County Commissioners.

7.2.5 Continuation of agencies and advisory bodies. All existing appointments or designations of non-governmental agencies or corporations to act as official agencies of the County shall remain in full force and effect in accordance with their original terms, until amended or terminated by the Board of County Commissioners in accordance with the terms of such appointment and the provisions of this Charter. All members of advisory boards, resource groups or committees appointed for terms expiring after the effective date of this Charter shall continue to serve their terms without necessity of reappointment under this Charter.

7.2.6 Outstanding bonds. All bonds, revenue certificates, and other financial obligations of the county outstanding on the effective date of this Charter shall be obligations of the charter government. All actions taken by the former government relating to the issuance of such obligations are hereby ratified and confirmed. Payment of such obligations and the interest thereon shall be made solely from and charged solely against funds derived from the same sources from which such payment would have been made had this Charter not taken effect.

### 7.3 Charter amendment

7.3.1 Amendment by Board of County Commissioners. The Board of County Commissioners, upon the concurrence of not less than a majority plus one of its entire membership, shall have the authority to propose by ordinance amendments or revisions to this Charter not inconsistent with the State Constitution or with general law, and may also propose by ordinance the repeal of the charter.

7.3.2 Amendment by petition. Amendments to this Charter, not inconsistent with the State Constitution or with general law, may be proposed by a petition signed by a number of electors at least equal to thirty (30) percent of the number of electors qualified to vote in the last preceding general election; provided that the number shall contain at least thirty (30) percent of the number of such qualified electors in each of the commission election districts; and further provided that any such amendment shall embrace but one subject and matter directly connected therewith. The sponsor of an amendment shall, prior to obtaining any signatures, submit the text of the proposed amendment to the Supervisor of Elections, with the proposed ballot summary and the form on which signatures will be affixed. The procedures for initiative petitions set forth in Section 6.1.1 of this Charter shall thereafter be followed. The power to amend this Charter by initiative shall not extend to administrative or judicial functions; the county budget, debt obligations or capital improvement programs; the zoning of land; salaries of county officers and employees; the assessment or collection of taxes; or, matters inconsistent with the Constitution or general laws of Florida.

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7.3.3 Amendment referendum. The Board of County Commissioners shall cause any Charter amendment proposed under section 7.3.1 or 7.3.2 to be submitted to the electors for their approval during the next general election scheduled more than ninety (90) days after the proposed amendment is validated. Notice of said referendum, together with the language of the proposed amendment, shall be published as provided by general law. Passage of proposed amendments, revisions or repeal shall require approval of a majority of electors voting in said election.

### 7.4 Charter Review Commission

Not later than July 1 of the year 2015 and of every eighth year thereafter, the Board of County Commissioners shall appoint a Charter Review Commission to review the Charter of the county. The Charter Review Commission shall consist of 15 electors of Wakulla County, shall be funded by the Board of County Commissioners pursuant to a budget set by said Board and shall be known as the "Wakulla County Charter Review Commission." Elected officials and their employees, and employees of local governments in Wakulla County shall be prohibited from serving on the Charter Review Commission. The Charter Review Commission shall, within one (1) year from the date of its first meeting, present to the Board of County Commissioners its recommendations for amendment, revision or repeal of the Charter or its recommendation that no amendment, revision or repeal is appropriate. If amendment, revision or repeal of the charter is to be recommended, the Charter Review Commission shall conduct at least two (2) public hearings, at intervals of not less than ten (10) nor more than twenty (20) days, immediately prior to the transmittal of its recommendations to the Board of County Commissioners. Such recommendations shall be approved by an affirmative vote of not less than ten (10) members of the Charter Review Commission. The Board of County Commissioners shall schedule a referendum on the proposed charter amendments, revisions or repeal concurrent with the next general election. After adoption of its recommendations, the Charter Review Commission may remain in existence until the general election for purposes of conducting and supervising public educational programs concerning the proposed amendments, revisions or repeal.

### 7.5 Severability and validity

If any part of this Charter is held invalid or unconstitutional, the remainder thereof shall remain in full force and effect.

## SECTION 2. BALLOT QUESTION TO BE PRESENTED TO THE ELECTORATE.

The proposed Charter of Wakulla County, Florida, shall be presented to the qualified Wakulla County electorate by placing the question of whether to adopt the same on the ballot at the General Election to be held on November 4, 2008.

## SECTION 3. BALLOT QUESTION FORM.

The question on the ballot shall be substantially in the following form as proposed by Wakulla County Ordinance No. 2008-\_\_\_.

Ballot Title:  
"Proposed Home Rule Charter for Wakulla County"

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### Question

“Shall there be a Home Rule Charter establishing the form and powers of Wakulla County government; preserving the elected county constitutional officers; providing for the recall of county commissioners from office by citizen referendum; authorizing the proposal and adoption of ordinances by voter initiative and referendum; preserving an appointed professional manager; preserving the legislative powers of a board of five commissioners elected countywide; and, providing methods for amendment only by vote of the electorate?”

Yes\_\_\_ For Approval

No \_\_\_Against Approval

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### **FINANCIAL POLICIES**

#### **Objective of Financial Policies**

The objectives of the Wakulla County's financial policies are listed below:

- Provide clear direction to County staff in managing the County's finances, developing and adopting a budget, and ensuring the efficient and effective delivery of services.
- Provide careful fiscal planning and healthy long term financial management of all County resources and activities.
- Comply with all statutory requirements of the State of Florida, County ordinances, and the standards set by the State of Florida, Generally Accepted Accounting Principles (G.A.A.P.) and the Government Finance Officers Association for budget development and financial management.

#### **General Policy:**

1. The Operating Budget authorizing expenditure of County funds will be adopted annually by the Board at the Fund level. The Budget will be presented in a multi-year format to aid in long term planning.
2. The budgeted expenditures and reserves of each fund (including the reserve for contingencies, Reserve for fund balance, and all other purposes) will equal the sum of balances brought forward for the fiscal year and all revenues which reasonably can be expected to be received during the fiscal year. In plain language: the revenues and expenditures must be equal on a fund by fund basis in order to present a "balanced budget".
3. Fiscal Planning shall estimate 95% of all ad-valorem receipts reasonably anticipated from all sources. This will be the basis for budgeted revenue F.S.129.01 (2) (b)

#### **Budgeting Process-Summary of Statutory Requirements**

Wakulla County has an important responsibility to its citizens to correctly account for public funds, to manage County finances wisely, and to plan for adequate funding of services desired by the public. Chapters 129 and 200 of the Florida Statutes establish legal procedures for Counties to follow when determining their individual budgets, as well as annual tax, or millage that ultimately results from those budgets. The County incorporates these statutory provisions (as well as those Generally Accepted Accounting Principles specific to state and local governments) into all financial policies set forth by the County.

Chapter 129 of the Florida Statutes, titled "County Annual Budget" requires all Counties establish "an annual budget for such funds as may be required by law or by sound financial practice and generally accepted accounting principles. The budget shall control the levy of taxes and the expenditure of money for all county purposes during the ensuing fiscal year." Wakulla County

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naturally observes this requirement, and, as a matter of policy and of law, also follows and incorporates other subsections of this chapter, including such key principles as:

1. Chapter 129.01(2) (b): “The budget shall be balanced...the total of the estimated receipts including the balance brought forward, shall equal the total of the appropriation and reserves.”
2. Chapter 129.01(2) (b): The budget...shall conform to the uniform classification of accounts prescribed by the appropriate state agency.”
3. Chapter 129.01(2) (c) (1): “A reserve for contingencies may be provided in a sum not to exceed 10 percent of the total budget.” The reserve creates a pool for unallocated funds that may be needed for expenses not foreseen or contemplated when the original budget was created, such as storm emergencies.
4. Chapter 129.01(2)(b)(2): “A reserve for cash balance to be carried over may be provided for the purpose of paying expenses from October 1<sup>st</sup> of the ensuing fiscal year until the time when the revenues for that year are expected to be available.” A cash balance reserve essentially pays expenses for a County until revenues from ad valorem (property) taxes are levied and collected.
5. Using specific procedural guidelines, as established by Chapter 129.06(2), the County Commissioners may amend the current year budget:
  - a. For unanticipated revenue related to a particular fund
  - b. For appropriations of expenditures within a particular fund
  - c. For appropriations from the reserves of a particular fund
  - d. For transfers between funds

Chapter 200, titled, “Determination of Millage” defines how Florida counties must proceed with respect to raising operating monies through taxation of real, personal and tangible property both before and after the final budget is established. The responsibilities of the Property Appraiser, the Tax Collector, and the Board of County Commissioners with respect to this duty are detailed here. In addition, this chapter places special emphasis upon the legal requirement that the proposed millage rates be advertised to the general public well in advance of their finalization, in order to allow the public ample opportunity to respond to them through public hearings. It is the policy of Wakulla County to follow these procedures in order to comply with Florida Law.

### **Budget Modification**

**Budget modifications shall follow the rules set forth in Chapter 129.06 Florida Statute.**

Wakulla County has two (2) methods of budget modification. The annual budget can either be modified by resolution or budget amendment.

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The purpose of this process is to adjust fund amounts to reflect the level of revenues reasonably anticipated to be received and to balance expenditures to these revenues according to state law and sound financial practices.

A supplemental budget hearing and a budget resolution shall be required for the Board to recognize an unanticipated excess amount of anticipated revenue.

A budget resolution approved by the Board shall be required for revenue from an unanticipated source. A resolution is also required when transferring revenues between funds. In general, a budget resolution with Board approval is required anytime the overall budget fund increases.

Wakulla County has two (2) levels of budget amendments.

1. Any transfer across department/division lines, from reserves, or increase of staffing levels must have Board approval. This also includes any transfer of positions from one department to another.
2. The Budget Officer or his / her designee must approve any transfers affecting personnel costs, capital projects / equipment, and / or all other forms of budget changes (changes to line items) within the same department / division.

All amendments/transfers of funds will first be reviewed and approved by the division or department director of the requesting department, followed by a review for subsequent denial/approval by the Board of County Commissioners and /or the County Administrator, as set forth in the following:

- a. Provide that the County Administrator may authorize intrafund transfers up to \$10,000.
- b. Provide that intrafund transfers greater than \$10,000 and all interfund transfers may be approved by a majority vote of the Board of County Commissioners.

All requests for use of reserves for contingency must be approved by a majority vote of the Board of County Commissioners.

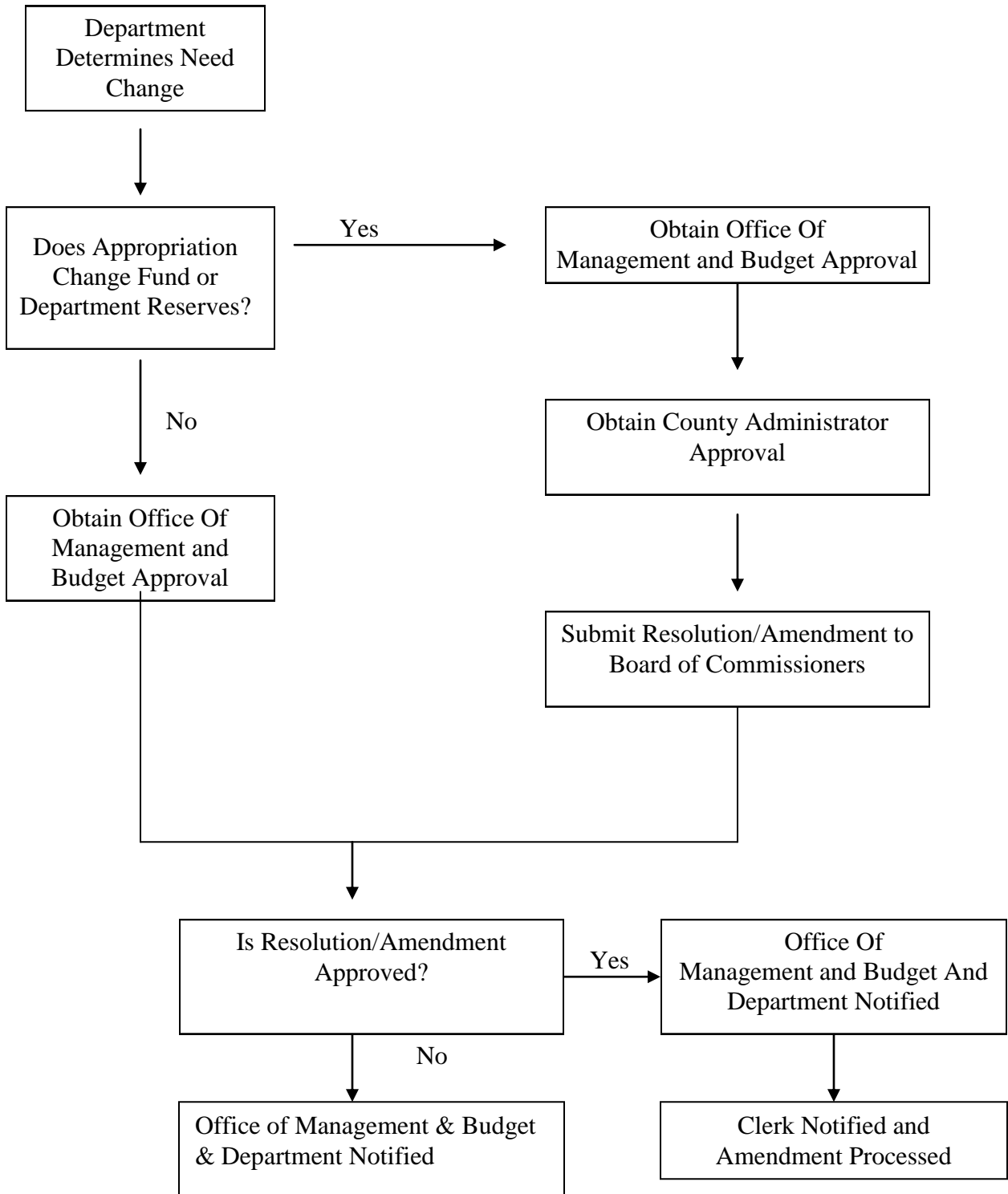
An annual mid-year budget adjustment process will be established to insure that all fund budgets are in-line with Board direction.

All requests for budget modifications must be submitted on a form entitled "Budget Amendment" and signed by the Department Head. They are then sent to the Office of Management and Budget (OMB) for review and approval. If required, they are sent onto the next level for further approval.

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### **BUDGET RESOLUTION AND AMENDMENT PROCESS**



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### **Budget Procedure Policy**

Budget formulation, adoption, and execution involve year-round interaction of many people at various levels within the County. The purpose of this process is to identify service needs, develop strategies for meeting these needs and development of detailed revenue and expenditure plans to carry out the strategic plans. The budget process incorporates the following procedures and activities.

- The development of the budget preparation manual and the design and printing of budget forms.
- An annual meeting with the Office of Management and Budget (OMB) staff, County Administrator, department heads, and the Board of County Commissioners to set goals and priorities for the coming fiscal year.
- Distribution of budget packages to all operating units at a kickoff meeting with the County Administrator. This meeting will serve as a forum to answer questions on budget procedures and to inform department heads of budget policies and priorities for the coming budget year.
- OMB reviews and tabulates all operating budgets, capital improvement projects, and revenue projections. Each submission is analyzed for accuracy, content, and compliance with the previously determined priorities and policies.
- OMB meets with each department to review their budgets in detail and make adjustments if needed. These meetings give each department head the opportunity to discuss and defend the amounts requested in their individual department budget submission.
- The County Administrator and OMB meet with each department to review and evaluate individual budgets. These hearings provide a forum for the explanation of revisions determined by OMB, and for any additional revisions by the County Administrator.
- Constitutional Officers submit their budgets to OMB by June 1 or as otherwise required by the Board and allowed by law.
- A tentative balanced budget is generated and distributed to the Board by July 15 of each year.
- The Board reviews the requests in a series of budget workshops throughout the year.
- Public hearings are held to adopt the proposed budget, millage rates, and Capital Improvement Program.
- October 1<sup>st</sup>, implementation of the adopted budget and Capital Improvement Program.

# **WAKULLA COUNTY**

## **FISCAL YEAR 2011-12 FINAL BUDGET**

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A finalized budget is printed, bound, and distributed.

### **Operating Policies**

1. The County will operate in a financially responsible manner and spend within its resources at all times.
2. The operating and capital budgets should be determined concurrently. Proper balance between current and long term requirements shall be maintained.
3. The County will maintain a budgetary control system to ensure adherence to the budget, which will be used to evaluate any department requests for increase funding within a particular year.
4. The County will continue to work with the Legislature to ensure that programs impacting County government are designed to provide appropriate resources to fund service requirements.
5. The use of technologies and practices that increase productivity and lower costs is strongly encouraged.
6. The County will adhere to its “Non-Profit Policy and Procedures” with respect to community agencies such as non-profit and quasi-nonprofit organizations. This policy details the application process, supporting documentation (i.e. tax returns, proof of non-profit status, auditor’s reports if necessary, etc…) and deadline criteria each must meet in order to be considered for funding in a particular year. Upon successful and timely completion of all paperwork, the policy also outlines how funding levels will be determined for each class, as well as the agency’s fiscal responsibilities upon any award it is granted.

### **Revenue Policy:**

1. The use of ad valorem tax revenues will be limited to the General Fund, Debt Service Funds and municipal service taxing units.
2. The use of Gas taxes will be limited to the Road Department Fund (generally known as the Transportation Trust Fund) and transportation capital projects.
3. Tourist Development Tax proceeds will be appropriated in accordance with the level contained in the Tourist Development Tax Ordinance.
4. The use of revenues that have been pledged to bondholders will conform in every respect to the bond covenants that commit those revenues.

# **WAKULLA COUNTY**

## **FISCAL YEAR 2011-12 FINAL BUDGET**

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5. Fee revenues will be anticipated for purpose of budget preparation using fee schedules that have been adopted by the Board and historic collection rates.
6. Revenues that are unexpended and unencumbered at the end of the fiscal year are available to be budgeted as beginning fund balances in the budget of the following year. The amount budgeted should represent a conservative view of funds available to limit the impact of economic downturns.
7. Cash balances remaining in any fund at year-end will stay in that fund for subsequent years.
8. Fund balances utilized as a revenue source must be reviewed against the actual fund balance for the fund as estimated by the Clerk of Court's Finance office after year-end closing. Any shortfall in actual fund balance must be adjusted for by intradepartmental transfer or Board budget amendment.

### **Financial Reserves Policy:**

1. Provide that all requests for use of reserves for contingency must be approved by a majority vote of the Board of County Commissioners.
2. It shall be the objective of the Board of County Commissioners to maintain a Contingency Reserve of thirty to sixty days of operating expenditures and Emergency/Disaster Relief Reserve of thirty days of operating expenditures in the General Fund.
3. Debt Service Fund reserves will be maintained as required by bond covenants or other debt obligations.
4. Capital Funds should maintain reserves if allowed by type of fund. Many Capital Funds have time limitations and those funds will be expended as available and allowable.
5. Enterprise Funds shall maintain reserves of thirty to ninety days of operating expenditures, plus fifty percent of one year's senior lien debt service interest.

Compensated absences shall be fully funded in all appropriate programs, where practical and available.

### **Transfer Policy:**

1. Transfers among expenditure and revenue accounts may be made during the fiscal year within a fund and within a department. The County Administrator or designee must approve transfer requests moving funds to or from personal services expense accounts. No transfers may be made if the result of such transfer will be to change the adopted total budget of a fund.

# **WAKULLA COUNTY**

## **FISCAL YEAR 2011-12 FINAL BUDGET**

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2. Changes in the adopted total budget of a fund shall be made only with Board approval of a budget amendment and resolution.

### **Capital Improvement Policy:**

1. The Capital Improvement Plan (CIP) Budget showing estimated annualized costs of a capital projects will be updated on an annual basis. All amendments during the year must be approved by the Board.
2. On an annual basis, the County shall prepare and adopt a five-year Capital Improvement Plan (CIP) consistent with the requirement of the Comprehensive Plan. The annual budget will include sufficient appropriations to fund capital projects identified in the first year of the CIP.
3. Capital Projects identified in the five-year CIP will be given priority for funding. The five-year plan for waste and wastewater CIP projects will be based on projects included in the adopted master plans.
4. A capital project may not be added or deleted without approval of the Board.
5. An adopted capital project may not be amended or changed more than necessary to fulfill the original intent of the project. No funds may be added or deleted which change the outcome of the project without Board approval.
6. Capital Projects shall not be used to determine or establish land use or permissible development. Capital projects are the implementer of the Comprehensive Plan, not the reverse.
7. All Comprehensive Plan capital projects shall be added, deleted or amended in compliance with Plan amendment procedures.
8. All capital projects shall compute and display the impact upon the operating budget at the time the project is being proposed for Board approval.
9. The use of impact fees shall always be related to “growth” and not be used to correct existing deficiencies.
10. The respective departments, during the budget process, will identify annual operating expenses associated with capital projects.
11. The following guidelines must be met in order to qualify as a Capital Project:

#### **New Construction / Renovations**

- a. Over \$25,000 and 5 year life expectancy.

# **WAKULLA COUNTY**

## **FISCAL YEAR 2011-12 FINAL BUDGET**

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- b. Newly acquired or constructed assets must exceed minimum capitalization threshold requirements as determined by fixed asset guidelines.
- c. Improvements to or expansions of existing assets must increase its appraised value or add to its life expectancy.
- d. Routine maintenance and repair services of a repetitive nature, provided for the purpose of sustaining capital assets in serviceable condition, such as painting or lawn mowing, are not capital projects.
- e. Studies and evaluations entered into for the purpose of providing a tangible asset that is later determined to be unfeasible as a result of the study, may be capitalized. The length of time between a study or evaluation and actual commencement of construction or acquisition of the asset is not determinative criterion.

### **Debt Policy:**

The objective of Wakulla County's Debt Policy is to maintain the County's ability to incur present and future debt at the most advantageous circumstances to the County and its citizens, for purposes of financing or refinancing approved elements of its capital improvements program.

- f. The County may issue bonds only for capital improvement and general obligations. Long-term debt will not be used to fund operating activities.
- g. Every effort may be made to limit the amount of general obligation debt. All general obligation debt will be used for public purposes.
- h. General obligation debt may not be used for enterprise activities. All such bonds will be supported by revenue from operations.
- i. Where possible the County may use special assessment, revenue or other self supporting bonds and avoid the use of general obligation debt.
- j. The County may maintain a bond retirement reserve, which is the equivalent to the amount of debt service due on tax supported general obligation bonds in the next fiscal year.
- k. The County may issue notes for bond anticipation purposes only

Several guiding principles which are incorporated into the County's Debt Policy are as follows:

1. **Asset Life:** The County will consider long-term financing for the acquisition, replacement, or expansion of physical assets (including land) only if they have a useful life of at least five years. Debt will be used only to finance capital projects and equipment, except in case of emergency.

# **WAKULLA COUNTY**

## **FISCAL YEAR 2011-12 FINAL BUDGET**

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County debt will generally not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed.

2. **Capital Financing:** The County normally will rely on specifically generated funds and/or grants and contributions from other governments to finance its capital needs on a pay-as-you-go basis. To achieve this it may become necessary to secure short term (not exceeding 5 years amortization) construction funding. Such financing is anticipated and allows maximum flexibility in CIP implementation. Debt of longer amortization periods (long-term debt) will be issued for capital projects when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries. Debt shall not, in general, be used for projects solely because insufficient funds are budgeted at the time of acquisition or construction.

3. **Debt Guarantees:** The County may consider, on case-by-case basis, the use of its debt capacity for legally allowed capital projects by public development authorities or other special purpose units of government.

4. **Credit Ratings:** Wakulla County seeks to maintain the highest possible credit ratings for all categories of short and long-term debt that can be achieved without compromising delivery of basic county services and achievement of adopted county policy objectives.

5. **Financial Disclosure:** The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, agencies, other levels of government, and the general public to share clear, accurate financial and other relevant information. The County is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

6. **Capital Planning:** To enhance creditworthiness and prudent financial management, Wakulla County is committed to systematic capital planning, intergovernmental cooperation and long-term financial planning. Evidence of this commitment to systematic capital planning is demonstrated through adoption and periodic adjustment of a Comprehensive Plan pursuant to Chapter 163, Florida Statutes, the Florida Growth Management Act and Rule 9 J 5, and the adoption of the five year Capital Improvement Plan (CIP).

7. **Debt Limits:** The County will keep outstanding debt within the limits prescribed by State statute and/or County Charter, if applicable, and at levels consistent with its creditworthiness, best practices, needs and affordability objectives.

8. **Debt Structure:** Debt will be structured to achieve the lowest possible net cost to the County given market conditions, the urgency of the capital project, and the nature and type of security provided. Moreover, to the extent possible, the County will design the repayment of its overall debt so as to rapidly recapture its credit capacity for future use. The County shall strive to repay at least 20 percent of the principal amount of its general obligation debt within five years and at least 40 percent within ten years.

9. **Length of Debt:** Debt will be structured for the shortest amortization period consistent with a fair allocation of costs to current and future beneficiaries or users.

# **WAKULLA COUNTY**

## **FISCAL YEAR 2011-12 FINAL BUDGET**

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10. **Back loading:** The County will normally seek to structure debt with level principal and interest costs over the life of the debt. “Backloading” of costs will be considered when natural disasters, extraordinary or unanticipated external factors make the short-term cost of the debt prohibitive. However when benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present or when such structuring will allow debt service to more closely match project revenues during the early years of the projects operation.

11. **Refunding:** County staff and advisors will undertake periodic reviews of all outstanding debt to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit or the refunding is essential in order to Modernize covenants essential to operations and management. In general, advance refundings for economic saving will be undertaken when a net present value savings of at least five percent of the refunded debt can be achieved. Current refunding that produce a net present value saving of less than five percent will be considered on a case-by-case basis. Refunding with negative savings will not be considered unless there is a compelling public policy or legal objective.

12. **Credit Enhancements:** Credit enhancement, such as letters of credit and bond insurance, may be used, but only when net debt service on the bond is reduced by more than the costs of the enhancement.

13. **Variable Rate Debt:** The County may choose to issue securities that pay a rate of interest that varies according to pre-determined formula or results from a periodic remarketing of the securities, consistent with state law and covenants of pre-existing bonds, and depending on market conditions. The County will limit its outstanding bonds in variable rate form to reasonable levels in relation to total debt.

14. **Subordinate Debt:** The County may issue subordinate debt only if it is financially beneficial to the County or consistent with creditworthiness objectives.

15. **Short Term Notes:** Use of short-term borrowing, such as bond anticipation notes and tax-exempt commercial paper, will be undertaken only if the transaction costs plus interest on the debt are less than the cost of internal financing, or available cash is insufficient to meet working capital requirements.

16. **State Revolving Fund Program:** This program provides funds for projects involving water supply and distribution facilities, storm water control and treatment projects, air and water pollution control, and solid waste disposal facilities. Whenever possible, this program will be utilized since the costs associated with issuing the notes are low and local agencies benefit from the strength of the state’s credit.

# **WAKULLA COUNTY**

## **FISCAL YEAR 2011-12 FINAL BUDGET**

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### **Carry Forward Policy**

The Carry Forward Program provides budget incentives to managers to improve financial management effectiveness and accountability. The program allows managers to carry forward into the ensuing fiscal year a portion of, or all, of the unexpended end-of-year funds for identifiable projects which will result in increased productivity, cost savings and/or increased efficiency. Those projects which receive the County Administrator's approval will be presented to the Board of County Commissioners prior to November 30 of each year.

#### **A. Eligibility Requirements**

1. The department manager must submit the program proposal to the Office of Management & Budget (OMB) no later than the deadline established by OMB. The proposal must include financial savings estimated on the most recent financial data available.
2. The department manager must clearly indicate in the Carry Forward Program how the County will realize an increase in productivity, save money or increase efficiency by approving the proposal.
3. Any request that was denied during the budget review process will be forwarded directly to the County Administrator for special review. The County Administrator will provide further direction to OMB.

Note: Those projects which were funded by the Board in the current fiscal year, and which were not completed, are not affected by this program. In such case, the manager must submit a "Carry Forward Request Form" to the Office of Management & Budget requesting that these funds be added to the budget of the ensuing fiscal year for the sole purpose of completing the projects for which the funds were appropriated in the previous fiscal year. The program must state on the "Carry Forward Request Form" why the project was not completed within the current fiscal year and the anticipated completion date.

#### **B. Office of Management and Budget (OMB) Responsibilities**

The Office of Management & Budget shall review all proposals from department managers, and will be responsible for the program activities listed below:

1. Verify the total amount of funds eligible to be carried forward into the ensuing fiscal year.
2. Review an analysis of the proposed project to determine if it will increase productivity, save tax dollars and/or increase efficiency.
3. Recommendation approval or denial to the County Administrator.
4. Notify the program manager, in writing, of whether the project was accepted or denied within two (2) working days of the County Administrator's final decision.