

# Board of County Commissioners

## Agenda Request

Date of Meeting: January 25, 2010

Date Submitted: January 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 of the FY2010/2011 Budget Calendar

---

### **Statement of Issue:**

This agenda item requests Board approval of the FY2010/2011 Budget Calendar.

### **Background:**

Chapters 129 and 200 of the Florida Statutes provide specific time frames and milestones necessary to complete the annual budget. Wakulla County's budget calendar complies with the statutory requirements and incorporates all local policies and procedures. The calendar provides the detail in support of the applicable statutes and County process.

### **Analysis:**

#### *The Budget Calendar:*

Applicable statutes have been reviewed and a budget calendar created to maximize the use of the Board's time in developing the FY2010/2011 Budget. The FY2010/2011 budget calendar lays out the budget development process so that the Board and public are aware of the events that will lead up to adoption of the final FY2010/2011 budget in September. The tentative budget calendar is included as Attachment #1. Significantly, this proposed calendar includes four Board workshops and public hearings, including those required under state law for further citizen and Board input to this process. The following are significant dates that are included in the budget calendar:

- **March 4, 2010 - 1<sup>st</sup> Budget Development Workshop (5:00p.m.):** Staff will bring budget discussion items relating to eliminating or reducing expenditures based on the most current revenue estimates provided by the Florida Department of Revenue. In addition, this workshop will present the Board an opportunity to have input and provide direction early on in the budget process.
- **May 6, 2010 - 2<sup>nd</sup> Budget Development Workshop (5:00p.m.):** This workshop will provide the Board information regarding any legislative action that may impact the current year budget process.

- **June 10, 2010 - 3<sup>rd</sup> Budget Development Workshop (5:00p.m.):** Staff will present the Mid-Year Financial Report to the Board. This will include preliminary revenue forecasts for the upcoming fiscal year and the status of the general and special revenue fund balances. Adjustments to expenditures will be recommended based on current revenue estimates. Additionally, this workshop will provide the Board a complete package of revenue estimates and tentative expenditures based on the budget requests received from all Board Departments and Constitutional Officers. The property tax estimates will be based on the tentative certified taxable values from the Property Appraiser that will be provided June 1, 2010.
- **July 1, 2010:** Certification of Taxable Property Values by the Property Appraiser.
- **July 15, 2010:** The County Administrator will distribute the tentative budget to County Commissioners as required.
- **August 5, 2010- 4<sup>th</sup> Budget Development Workshop (5:00p.m.):** This workshop will provide the Board with an opportunity to discuss the tentative budget and make adjustments prior to the first of two public hearings on the final budget.
- **September 7, 2010 and September 20, 2010 Public Hearings:** As required by the Florida Statutes, the annual budget will conclude with two public hearings. The first public hearing is set to adopt the proposed millage and budgets, and is planned to be held on Tuesday, September 7, 2010. The second public hearing will be held on Monday, September 20, 2010 to adopt the final millage and budgets for the FY 2010/2011 budget.

**Options**

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

**Recommendation:**

Option # 1

**Attachments:**

1. FY2010/2011 Budget Calendar