

Sec. 2-1795. - Allocation of County Resources.

- (a) Each County department has the responsibility to prepare a proposed budget for review by the Mayor or his or her designee. The proposed budget shall identify the resources required to execute departmental activities, as outlined in the annual business plan, which conform to goals and priority outcomes in the County strategic plan.
- (b) Departmental budgets shall include, but not be limited to, the following components that shall be set forth in a line item format for each specific component and each particular department, office, division or other unit of County government:
 - 1. Proposed staffing levels;
 - 2. Proposed revenues and appropriations;
 - 3. Proposed adjustments to existing service levels; and
 - 4. Proposed new or increased fees.

Proposed departmental, office, division or other unit appropriations shall be set forth in a line item format for each specific component and shall be specified by the following line items:

- 1. Personnel services;
- 2. Court costs;
- 3. Contractual services;
- 4. Other operating Costs;
- 5. Charges for county services;
- 6. Distribution of funds in trust;
- 7. Transfers out;
- 8. Debt payments;
- 9. Depreciation, amortizations and depletion;
- 10. Capital; and
- 11. Grants to outside organizations.

The line item format shall be used for all departments, offices, divisions or other units of government. Other formats, such as narrative, pie charts and graphs may also be used in addition to the line item format to supplement the line item format. In addition to the line items denoted above, a separate schedule containing the following specific expenditures for each department, office, division or other unit of County government shall be included: advertising, rent, security services, utilities, fuel, travel and registrations, temporary services and employee overtime.

- (c) The proposed budget shall clearly show the relationship between resources, departmental activities and the expected level of performance.
- (d) 1. On an annual basis, the Mayor shall present the proposed budget, in a line item format, to the Board of County Commissioners for approval in accordance with the requirements of Section 5.03 of the Home Rule Charter and Section 2-1800. Other formats, such as narrative, pie charts and graphs may also be used in addition to the line item format to

supplement the line item format and a separate schedule containing the following specific expenditures for each department, office, division or other unit of County government shall be included: advertising, rent, security services, utilities, fuel, travel and registrations, temporary services and employee overtime.

2. Prior to the first budget hearing, a Committee of the Whole shall meet to review and discuss the Mayor's proposed budget and any proposed amendments to such budget set forth in the Mayor's memoranda related to information for the first budget hearing. The Mayor or the Mayor's designee will present the Mayor's proposed budget and any proposed amendments to such budget set forth in the Mayor's memoranda related to information for the first budget hearing and shall include as part of such presentation, at a minimum, the information required by Section 2-1800.
3. The commission committee having jurisdiction over budgetary matters shall meet prior to the meeting of the Committee of the Whole held prior to the first budget hearing to review and discuss all new fees, rates or charges and adjustments to any existing fees, rates or charges included in the Mayor's proposed budget, and to forward any recommendations to the County Commission regarding such fees, rates and charges. The Mayor or the Mayor's designee will present a report detailing such new fees, rates and charges or adjustments to existing fees, rates and charges at the committee meeting and shall include as part of such presentation, at a minimum, the reason for the proposed new fees, rates or charges or the proposed adjustments, as well as information regarding additional anticipated increases over the ensuing five fiscal years and the assumptions used to forecast such anticipated increases. The Chair of the committee having jurisdiction over budgetary matters shall present any approved committee recommendations regarding the fees, rates and charges included in the Mayor's proposed budget at the Committee of the Whole held prior to the first budget hearing.
4. The County Mayor or the Mayor's designee shall post on the County's website the proposed budget in a line item format by program.
5. Commencing in calendar year 2016, no later than April 1st of each year, the Commission Auditor shall provide to the Commission a written report detailing, as of the commencement of the fiscal year, for each department, office, division or other unit of County government the services provided to the community, the resources allocated for the delivery of such services, and the achievement of performance measures with respect to the delivery of services. The report shall include the Commission Auditor's recommendations regarding adjustments to resource allocations to yield desired service delivery results. Each commission committee shall meet no later than May 1st of each year to: review and discuss the Commission Auditor's report; identify new service delivery priorities for the ensuing fiscal year for those services under the commission committee's jurisdiction; approve by motion new service delivery priorities for the ensuing fiscal year; and forward its recommended priorities to the Commission. No later than June 1st of each year, the committee with jurisdiction over budgetary matters shall meet to: review and discuss the commission committees' recommended new service delivery priorities for the ensuing fiscal year; identify revenues and resources necessary to fund such priorities; and no later than June 15th, forward its findings to the Commission for its consideration at its regularly scheduled meeting immediately following June 15th or a special meeting called for such purpose. At such meeting, the

Commission shall, by motion, approve those new service delivery priorities it wishes to implement in the ensuing fiscal year's County budget.

6. The committee with jurisdiction over budgetary matters shall meet immediately prior to the first and second budget hearings to review and discuss the Mayor's proposed line item budget and any proposed amendments to such budget set forth in the Mayor's memoranda related to information for the first budget hearing and second budget hearing, respectively, and to forward any recommendations to the Board regarding such proposed budget. The Mayor or the Mayor's designee will present the Mayor's proposed budget and any proposed amendments to such budget set forth in the Mayor's memoranda related to information for the first budget hearing and second budget hearing, respectively at the committee meetings and shall include as part of such presentation, at a minimum, the information required by Section 2-1800. The chair of the committee with jurisdiction over budgetary matters shall present any approved committee recommendations regarding the Mayor's proposed budget and the Mayor's proposed amendments as set forth in the Mayor's memoranda at the first and second budget hearings.
 7. This section is not intended to be construed in any way as a limitation on the Mayor's right to participate in the budget process as set forth in the Home Rule Charter, including specifically the right to attend and be heard at the budget hearings to express a difference of opinion with any recommendations and proposed changes. The responsibilities assigned by this section to the Commission Auditor shall be deemed a permanent element of the Commission Auditor's annual work program for each ensuing fiscal year without need for further Commission approval.
- (e) The Board shall adopt on an annual basis a five-year financial plan by September 30 of each year, reflecting as the base year, the current year's budget.
 - (f) The County shall adopt budgets and develop its long and short-term financial and capital improvement plans containing estimates developed utilizing a professional revenue estimating process. Participants in the process shall include, but not be limited to: the Director of the Office of Management and Budget (or its successor department), or his/her designee; the Director of the Finance Department or his/her designee; and the Commission Auditor or his/her designee. If there is not unanimity amongst the participants as to what an estimate should be, each participant's estimate shall be presented to the County Commission.
 - (g) Commencing Fiscal Year 2012—13, prior to the Board's consideration of the resolution adopting its proposed millage rates for use in the preparation of the notice of proposed property taxes, a public hearing shall be held before a Committee of the Whole to discuss the proposed millage rates for the ensuing fiscal year, including, but not limited to, the impact of such proposed millage rates on funding for community-based organizations and the community.

(Ord. No. 05-136, § 1, 7-7-05; Ord. No. 07-45, § 1, 3-6-07; Ord. No. 08-08, § 1, 1-10-08; Ord. No. 09-104, § 1, 11-17-09; Ord. No. 10-36, § 1, 6-3-10; Ord. No. 11-10, § 1, 3-1-11; Ord. No. 11-42, § 1, 7-7-11; Ord. No. 12-46, § 4, 7-3-12; Ord. No. 15-45, § 1, 6-2-15; Ord. No. 15-58, § 1, 6-30-15)