

RESOLUTION NO. _____

**RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS
OF SARASOTA COUNTY, FLORIDA**

RE: SARASOTA COUNTY TAXPAYERS' BILL OF RIGHTS.

WHEREAS, Sarasota County strives to set the standard and best practice for other units of government in the United States through strong and consistent fiscal policies; and

WHEREAS, in support of that belief, the County has made a commitment, through its efforts in the area of Strategic Planning and the Performance Measurement initiative, to improve the efficiency and cost effectiveness of County service delivery; and

WHEREAS, the County believes that only a limited amount of money should be spent on government operations; and

WHEREAS, the County has accomplished unprecedented reductions in the Countywide property tax rates over the past decade coupled with conservative maintenance of County and special district rates which are well below the limits allowed by law; and

WHEREAS, the County has controlled expenditures in the past decade well below its available revenues through the voluntary application of fiscal constraints to County operations; and

WHEREAS, the County has reduced the property tax rate and, in so doing, has provided a tax break in excess of \$41 million for the taxpayers of Sarasota County over the past 5 years; and

WHEREAS, the County budget is always balanced, with available revenues equal to appropriations, and

WHEREAS, the County adopted the Financial Reserves Policy, 2006-130, stipulating substantial and wide-ranging parameters for the maintenance of strong financial reserves; and

WHEREAS, as a result, the County maintains strong financial reserves, solid overall financial strength, and an investment quality credit rating; and

WHEREAS, as a result of its conservative fiduciary stewardship, unlike numerous other units of government across the country, Sarasota County does not have a financial crisis, and

WHEREAS, there is a need to continue to apply the County's strong measures designed to keep the growth of government and spending under control and to maintain a strong and favorable position for County taxpayers.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Sarasota County, Florida at a duly-advertised public meeting that:

1. Absent voter initiatives or legislative enactments necessitating increased expenditures, the Sarasota Board of County Commissioners shall commit to the control of County General Fund operating revenues and expenditures at a rate at or below the combined rate of population increase and inflation as measured by the consumer price index. This policy will guide the preparation of the annual budget unless overridden by a 4/5 majority of the Board.
2. Absent voter initiatives or legislative enactments necessitating increased expenditures, the Sarasota Board of County Commissioners, shall commit to continue the policy of setting the County property tax rates at their current levels or lower.
3. The County will maintain the Budget Stabilization and Economic Uncertainty Reserve and the Contingency/Emergency/Disaster Relief Reserve in the General Fund, and financial reserves in other County funds as described in Resolution No. 2006-130, Re: The Sarasota County Financial Reserves Policy. These reserves are intended to mitigate against the risk of economic uncertainties, for rate stabilization, and to fund operations in the case of major natural or manmade disaster. As outlined in the Financial Reserves Policy, the liability for Compensated Absences will be fully funded on a current basis in all funds unless deemed impractical or unavailable for accounting reasons by the County Administrator or designee.
4. Cumulative increases in budgeted expenditures for operation and maintenance of County General Fund services, excluding operating costs funded through voter approved or legislative enactments, or operating costs for which the Board makes a finding that the increased costs are necessitated by an unfunded mandate or *force majeure* event, shall not exceed the cumulative growth in population and the consumer price index. The cumulative period for purposes of this paragraph, shall be the immediately preceding seven year period. If revenues derived from the growth in assessed valuation should exceed those levels, the County Commission will continue to allocate the excess funds to reduce property taxes, to fund capital projects, to enhance reserves for the stabilization of operations, to fund extraordinary maintenance, repair or improvements of County facilities, or for the mitigation of emergencies.

5. The County will strive to keep the number of public employees per thousand population flat to declining. And, consistent with the County Charter, the County will remain committed to a merit based personnel system and average salary and benefit increases for County employees comparable to the private sector. Merit increases or bonuses shall be reserved for truly meritorious service and for departments maintaining high service levels while also demonstrating cost-effectiveness. The County shall maintain a pay delivery system which recognizes outstanding service by employees and provides a mechanism, such as bonus pay, to effectively reward high performance.
6. The County shall provide for a meaningful public input process during the annual budget review. A meeting will be held annually before filing the tentative budget to review recommendations with the County Administrator and for the purpose of receiving direction from the Board of County Commissioners.
7. The County shall pursue opportunities with its governmental counterparts to identify potential areas for cost-effective consolidation and sharing of services.
8. The County shall continue to make its building program as cost effective as possible, taking into account short-term financial conditions as well as long-term opportunities for savings through the use of energy efficient and green building technologies and consistent with the goal of being carbon neutral by 2030.
9. The County will work to consolidate operations, employ technology, and otherwise optimize facilities to reduce the need for increased government office space.
10. The County will fully research and employ technology to improve the personal and collective efficiency of county employees.
11. The County shall continue to integrate its capital improvement and master plan programs to ensure unified planning initiatives. The county's capital improvement plan will be developed on a minimum five-year planning horizon supported by a long-range forecast of general fund revenues and expenditures.

PASSED, AND DULY ADOPTED BY THE BOARD OF COUNTY
COMMISSIONERS OF SARASOTA COUNTY., FLORIDA THIS ____ DAY OF
_____, 2007.

BOARD OF COUNTY COMMISSIONERS
SARASOTA COUNTY, FLORIDA

BY: _____
NORA PATTERSON, CHAIR

ATTEST:

KAREN E. RUSHING,
Clerk of the Circuit Court and Ex-Officio Clerk
To the Board of County Commissioners
of Sarasota County, Florida