



Local Government Budgeting in Florida

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Each summer in Florida brings heat, hurricanes, and budget-making by local government. It is a somewhat curious process in our state, considering the magnitude of the economic impacts.

County and city commissioners run some of the biggest enterprises in their local economies. In fact, along with school boards, cities and counties are the largest employers and have the biggest expenditures of any economic actor, so how their budgets are made has important implications for our economy. The whole process is highly regulated by both our constitution and Florida statutes. Florida's 1968 constitution requires that in addition to county commissioners "there shall be elected by the electors of each county, for terms of four years, a sheriff, a tax collector, a property appraiser, a supervisor of elections, and a clerk of the circuit court." Collectively these are called the constitutional officers.

The commissioners must adopt a budget pursuant to chapter 129 based in part on information concerning the ad valorem tax base provided by the property appraiser. The county's budget covers all facets of running county government. However, the constitutional officers are handled in a different fashion, and their budgets are not entirely under the control of the county commission, except for the supervisor of elections.

For example, the property tax appraiser and tax collector submit their budgets to the department of revenue for approval. The clerk of the court's budget is funded in part from fees and charges with the balance, if any, provided by the county commission. The sheriff submits a budget to the county commission pursuant to chapter 129. However, if the sheriff and the commission do not agree on the budget, the sheriff can appeal decision by the commission to the state board of administration, which is the governor and cabinet. Since the sheriff's budget is typically the largest expenditure category in the county budget, generally accounting for between 15 and 25 percent of all county general fund expenditures, this situation creates a great deal of friction and uncertainty.

From a business perspective, imagine trying to run one of the largest enterprises in the community in which the largest department manager can appeal your decisions to some higher authority. The budgetary situation for cities is quite different in that cities do not have to deal with constitutional officers. City commissions have complete control over the budgets and the provision of services. Counties do not. And this in part explains some of the difficulties Florida faces in making governments run more like businesses.

This is Hank Fishkind for 90.7 FM, WMFE News.