

Board of County Commissioners

Agenda Request

Date of Meeting: September 17, 2018

Date Submitted: September 12, 2018

To: Honorable Chairperson and Members of the Board

From: Dee Jackson, Interim County Administrator

Subject: **Public Hearing** – Second Public Hearing for Adoption of Final Millage Rate and Final Budget for FY 2018/2019

Statement of Issue:

This agenda item is presented to conduct the Second Public Hearing for the adoption of the County-wide Final Millage Rate and Final Budget for FY 2018/2019.

Background:

Pursuant to Florida Statutes 129.03 and 200.065, the County Property Appraiser certified to the Board of County Commissioners the taxable value against which taxes may be levied in the entire County and in each district in the County in which the taxes are authorized by law to be levied by the Board. In preparing the Final Budget, these certified figures were used as the basis for estimating the millage rate required to be levied.

In July 2018, the Board advised the County Property Appraiser of its proposed millage rate, its rolled-back rate, and the date, time, and place at which a Public Hearing would be held to consider the tentative millage rate and the tentative budget in accordance with Florida Statute 129.03 and 200.065. Subsequently, the County Property Appraiser utilized this information in preparing the Notice of Proposed Property Taxes pursuant to Florida Statute 200.069. These notices were then mailed to all respective property owners in Gadsden County.

Analysis:

In accordance with Florida Statute 129.03 and 200.065, after discussion and public comment regarding the tentative millage rate and budget, the Board adopted its tentative millage rates prior to adopting its tentative budget.

Also, in accordance with the Florida Statutes and direction given by the Board, staff advertised a summary of the budget and notice of budget hearing, including the date, time, and place of the second public hearing on the final millage rate and final budget.

Also, in accordance with the Florida Statutes, after discussion and public comment regarding the final millage rate and final budget, the Board is required to adopt its Final Millage Rate prior to adopting its Final Budget.

- For FY 2018/2019, the final Gadsden County-wide operating millage rate is 8.9064 mills.
- The calculated rolled-back millage rate (the property tax rate that generates the same amount of property tax revenue as last year) is 8.7009 mills which is 0.2055 mills less than the current rate of 8.9064 mills.
- The current year rate of 8.9064 mills as a percent change of the rolled-back rate (8.7009 mills) is 2.36 more%.

Options:

1. Adopt, via Resolution, the Final FY 2018/2019 Countywide Millage Rate of 8.9064 (Resolution No. 2018-011).
2. Adopt, via Resolution, the Final FY 2018/2019 Countywide Budget. (Resolution No. 2018-012).
3. Board direction.

Interim County Administrator's Recommendation:

Options 1 and 2

NOTE:

Both options need to be voted on separately and in the order presented. Florida Statutes require the Board to address the millage rate before addressing the associated budget.

Resolution 2018-011

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2018/2019 final budget; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation with Gadsden County has been certified by the County Property Appraiser to the Board of County Commissioners as \$1,434,400,361; and

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 200.065, has computed a final millage rate necessary to fund the final County-wide budget other than the portion of the budget to be funded from sources other than this ad valorem tax; and

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 200.065, advised the County Property Appraiser of its proposed millage rate, of its rolled-back rate, and the date, time and place of the First Public Hearing to consider the proposed millage rate and budget; and

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 200.065, held the First Public Hearing on September 6, 2018 for the purpose of hearing requests and complaints from the public regarding the tentative millage rate and budget; and

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 200.065, has duly advertised and held a public hearing on September 17, 2018 for the purpose of hearing requests and complaints from the public regarding the final millage rate and budget; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Gadsden County, Florida, that:

The Fiscal Year 2018/2019 final countywide operating mileage rate is 8.9064 mills, which is 0.2055% more than the rolled-back rate of 8.7009 mills.

Adopted this 17th day of September, 2018.

Gadsden County, Florida

By:

Brenda Holt, Chairperson

Board of County Commissioners

Attest:

Nicholas Thomas, Clerk of Circuit Court

Resolution 2018-012

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 200.65, has advised the County Property Appraiser of its proposed millage rate, of its rolled-back rate, and of the date, time and place at which a public hearing would be held to consider the tentative budget; and

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 200.065, held the first public hearing on September 6, 2018 for the purpose of hearing requests and complaints from the public regarding the tentative budget; and

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 200.065, has duly advertised and held a public hearing on September 17, 2018 for the purpose of hearing requests and complaints from the public regarding the final budget; and

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2018/2019 final budget; and

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, set forth the appropriations and revenue estimate, attached hereto as Exhibit A, for the final Countywide budget for Fiscal year 2018/2019 for the amount of \$47,951,195.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Gadsden County, Florida, that:

The Fiscal Year 2018/2019 Final County-wide Budget be adopted by fund as it appears in the attached Exhibit A.

Adopted this 17th day of September, 2018.

Gadsden County, Florida

By:

Brenda Holt, Chairperson

Board of County Commissioners

Attest:

Nicholas Thomas, Clerk of Circuit Court

BUDGET SUMMARY

GADSDEN COUNTY - FISCAL YEAR 2018-2019

The proposed operating budget expenditures of the Gadsden County Board of County Commissioners are 1.3% more than last year's total operating expenditures.

ESTIMATED REVENUES:	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Trust and Agency Funds	TOTAL
<u>TAXES: MILLAGE PER \$1,000</u>						
AD VALOREM 8.9064	\$ 12,136,578					\$ 12,136,578
CRA	\$ (284,900)					(284,900)
DELINQUENT AD VALOREM	110,000					110,000
SALES AND USE	167,959	\$ 4,041,320				4,209,279
FRANCHISE FEES	120,000					120,000
UTILITY SERVICES	-					-
LICENSES AND PERMITS		303,326				303,326
INTERGOVERNMENTAL REVENUE	5,735,922	3,765,211	3,006,931	500,000		13,008,064
CHARGES FOR SERVICES	169,450	2,742,643				2,912,093
FINES & FORFEITURES		26,800				26,800
MISCELLANEOUS REVENUE	280,260	162,110	2,500		100,000	544,870
OTHER FINANCIAL SOURCES	-	-	-	-	-	-
TOTAL REVENUES	18,435,269	11,041,410	3,009,431	500,000	100,000	33,086,110
LESS: 5% STATUTORY WITHHOLDING	(144,336)	(337,788)	(151,447)			(633,570)
OPERATING TRANSFER IN	1,125,923	9,957,757	921,941	300,000		12,305,621
APPROPRIATED FUND BALANCE	-	2,343,034		850,000		3,193,034
TOTAL EST. REVENUES AND FUND BALANCES	\$ 19,416,856	\$ 23,004,414	\$ 3,779,925	\$ 1,650,000	\$ 100,000	\$ 47,951,195
<u>ESTIMATED EXPENSES:</u>						
GENERAL GOVERNMENT	\$ 5,457,783	\$ 1,807,536	\$ -			\$ 7,265,319
PUBLIC SAFETY	236,013	13,406,864	240,000			13,882,877
PHYSICAL ENVIRONMENT	439,008	180,583		1,300,000		1,919,591
TRANSPORTATION	52,351	4,509,000	727,058	350,000		5,638,409
ECONOMIC ENVIRONMENT	379,395	215,888				595,283
HUMAN SERVICES	1,841,765	-	681,941	-	100,000	2,623,706
CULTURE AND RECREATION	322,338	1,033,394	223,381	-		1,579,113
COURT RELATED	474,344	236,149				710,493
RESERVES	50,000	-	-		-	50,000
TOTAL EXPENDITURES	9,252,997	21,389,414	1,872,380	1,650,000	100,000	34,264,791
<u>NON-EXPENDITURES</u>						-
OPERATING TRANSFER OUT	10,163,859	1,615,000	1,907,545			13,686,404
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 19,416,856	\$ 23,004,414	\$ 3,779,925	\$ 1,650,000	\$ 100,000	\$ 47,951,195

**THE TENTATIVE AND ADOPTED BUDGETS ARE
ON FILE IN THE OFFICE OF THE ABOVE
MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD**