

Board of County Commissioners

Agenda Request

Date of Meeting: September 18, 2017

Date Submitted: September 11, 2017

To: Honorable Chairperson and Members of the Board

From: Robert M. Presnell, County Administrator
Jeffrey A. Price, Senior Management and Budget Analyst

Subject: **Public Hearing** – Final Budget Public Hearing for Adoption of Final Millage Rate and Final Budget for FY 2017/2018

Statement of Issue:

Conduct the final budget public hearing for the adoption of the County-wide final millage rate and final budget for FY 2017/2018.

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 2017, 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 2017/2018, 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 8.8425 mills which is 0.0639 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 (8.8425 mills) is 0.72 % more.

Options:

1. Adopt, via Resolution, the Final FY 2017/2018 Countywide Millage Rate of 8.9064 (Resolution No. 2017-027).
2. Adopt, via Resolution, the Final FY 2017/2018 Countywide Budget. (Resolution No. 2017-028).
3. Board direction.

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 2017-027

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2017/2018 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 \$1,381,019,645; 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 Countywide 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 7, 2017 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 18, 2017 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 2017/2018 final countywide operating mileage rate is 8.9064 mills, which is 0.0639% more than the rolled-back rate of 8.8425 mills.

Adopted this 18th day of September, 2017.

Gadsden County, Florida

By: _____
Sherrie Taylor, Chairperson
Board of County Commissioners

Attest:

Nicholas Thomas, Clerk of Circuit Court

Resolution 2017-028

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 7, 2017 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 18, 2017 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 2017/2018 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 2017/2018 for the amount of \$48,117,164.

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

The Fiscal Year 2017/2018 Final Countywide Budget be adopted by fund as it appears in the attached Exhibit A.

Adopted this 18th day of September, 2017.

Gadsden County, Florida

By: _____
Sherrie Taylor, Chairperson
Board of County Commissioners

Attest:

Nicholas Thomas, Clerk of Circuit Court

Exhibit A

Exhibit A

GADSDEN COUNTY - FISCAL YEAR 2017-2018

The proposed operating budget expenditures of the Gadsden County Board of County Commissioners are 0.84% more than last year's total operating expenditures.

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Trust and Agency Funds	TOTAL
ESTIMATED REVENUES:						
<u>TAXES: MILLAGE PER \$1,000</u>						
AD VALOREM 8.9064	\$ 11,684,917				\$	11,684,917
CRA	(284,900)					(284,900)
DELINQUENT AD VALOREM	120,000					120,000
SALES AND USE	207,236	\$ 4,939,375				5,146,611
FRANCHISE FEES	130,000					130,000
UTILITY SERVICES	-					-
LICENSES AND PERMITS	45,000	266,221				311,221
INTERGOVERNMENTAL REVENUE	5,483,872	2,780,717	3,055,151	500,000		11,819,740
CHARGES FOR SERVICES	169,450	3,016,237				3,185,687
FINES & FORFEITURES		27,600				27,600
MISCELLANEOUS REVENUE	312,775	75,650	2,500		100,000	490,925
OTHER FINANCIAL SOURCES	-	-	-	-	-	-
TOTAL REVENUES	17,868,350	11,105,800	3,057,651	500,000	100,000	32,631,801
LESS: 5% STATUTORY WITHHOLDING	(306,648)	(337,886)	(149,325)			(793,859)
OPERATING TRANSFER IN	1,200,474	11,348,809	831,941	300,000		13,681,224
APPROPRIATED FUND BALANCE	1,321,659	426,339		850,000		2,597,998
TOTAL EST. REVENUES AND FUND BALANCES	\$ 20,083,835	\$ 22,543,062	\$ 3,740,267	\$ 1,650,000	\$ 100,000	\$ 48,117,164
ESTIMATED EXPENSES:						
GENERAL GOVERNMENT	\$ 5,351,460	\$ 1,816,018	\$ -		\$	7,167,478
PUBLIC SAFETY	175,561	12,972,998	150,000			13,298,559
PHYSICAL ENVIRONMENT	497,590	167,985		1,300,000		1,965,575
TRANSPORTATION	56,173	4,375,693	727,059	350,000		5,508,925
ECONOMIC ENVIRONMENT	660,347	250,177				910,524
HUMAN SERVICES	1,810,939	-	681,941	-	100,000	2,592,880
CULTURE AND RECREATION	312,984	1,103,925	222,381	-		1,639,290
COURT RELATED	468,384	241,266				709,650
RESERVES	50,000	-	-	-	-	50,000
TOTAL EXPENDITURES	9,383,438	20,928,062	1,781,381	1,650,000	100,000	33,842,881
NON-EXPENDITURES						-
OPERATING TRANSFER OUT	10,700,397	1,615,000	1,958,886	-		14,274,283
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 20,083,835	\$ 22,543,062	\$ 3,740,267	\$ 1,650,000	\$ 100,000	\$ 48,117,164

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