

# **Board of County Commissioners**

## **Agenda Request**

**Date of Meeting:** September 19, 2016

**Date Submitted:** September 12, 2016

**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:** Second Public Hearing for Adoption of Final Millage Rate and Final Budget for FY 2016/2017

---

### **Statement of Issue:**

Conduct the second public hearing for the adoption of the County-wide final millage rate and final budget for FY 2016/2017.

### **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 2016, 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, on September 8, 2016, 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 2016/2017, 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 9.0156 mills which is 0.1092 mills higher 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 (9.0156 mills) is -1.21%.

**Options:**

1. Adopt, via Resolution, the Final FY 2016/2017 Countywide Millage Rate of 8.9064 (**Resolution No. 2016-018**).
2. Adopt, via Resolution, the Final FY 2016/2017 Countywide Budget (**Resolution No. 2016-019**).
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 #2016-018**

**WHEREAS**, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2016/2017 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 \$1,341,217,860; 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 8, 2016 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 19, 2016 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 2016/2017 final countywide operating mileage rate is 8.9064 mills, which is -1.21% less than the rolled-back rate of 9.0156 mills.

Adopted this *19<sup>th</sup>* day of *September*, 2016.

Gadsden County, Florida

By: \_\_\_\_\_

Brenda Holt, Chairperson  
Board of County Commissioners

Attest:

\_\_\_\_\_  
Nicholas Thomas, Clerk of Circuit Court

## **Resolution #2016-019**

**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 8, 2016 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 19, 2016 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 2016/2017 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 2016/2017 for the amount of \$47,714,600.

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

The Fiscal Year 2016/2017 Final Countywide Budget be adopted by fund as it appears in the attached Exhibit A.

Adopted this *19<sup>th</sup>* day of *September*, 2016.

Gadsden County, Florida

By: \_\_\_\_\_  
Brenda Holt, Chairperson  
Board of County Commissioners

Attest:

\_\_\_\_\_  
Nicholas Thomas, Clerk of Circuit Court

# BUDGET SUMMARY

## GADSDEN COUNTY - FISCAL YEAR 2016-2017

**The proposed operating budget expenditures of the Gadsden County Board of County Commissioners are 15.83% less than last year's total operating expenditures.**

	General	Special Revenue	Debt Service	Capital	Trust and Agency	
ESTIMATED REVENUES:	Fund	Funds	Funds	Funds	Funds	TOTAL
<b>TAXES:      MILLAGE PER \$1,000</b>						
AD VALOREM      8.9064	\$ 11,059,152				\$	11,059,152
DELINQUENT AD VALOREM	90,000					90,000
SALES AND USE	201,784	\$ 4,736,217				4,938,001
FRANCHISE FEES	100,000					100,000
UTILITY SERVICES	-					-
LICENSES AND PERMITS	44,000	265,000				309,000
INTERGOVERNMENTAL REVENUE	5,290,655	2,777,098	2,911,430	500,000		11,479,183
CHARGES FOR SERVICES	157,450	3,390,500				3,547,950
FINES & FORFEITURES		17,600				17,600
MISCELLANEOUS REVENUE	156,201	55,300	2,500		100,000	314,001
OTHER FINANCIAL SOURCES	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	17,099,242	11,241,715	2,913,930	500,000	100,000	31,854,887
LESS: 5% STATUTORY WITHHOLDING	(306,648)	(468,665)	(145,572)		-	(920,884)
OPERATING TRANSFER IN	1,082,513	10,407,934	955,192	300,000		12,745,639
APPROPRIATED FUND BALANCE	701,884	737,438		2,595,637		4,034,959
<b>TOTAL EST. REVENUES AND FUND BALANCES</b>	<b>\$ 18,576,991</b>	<b>\$ 21,918,422</b>	<b>\$ 3,723,550</b>	<b>\$ 3,395,637</b>	<b>\$ 100,000</b>	<b>\$ 47,714,600</b>
<b>ESTIMATED EXPENSES:</b>						
GENERAL GOVERNMENT	\$ 4,895,399	\$ 1,739,777	\$ 189,173		\$	6,824,349
PUBLIC SAFETY	175,198	12,396,779	84,077			12,656,054
PHYSICAL ENVIRONMENT	306,935	159,384		1,300,000		1,766,319
TRANSPORTATION	55,047	4,396,750	727,059	2,095,637		7,274,493
ECONOMIC ENVIRONMENT	442,573	239,474				682,047
HUMAN SERVICES	1,868,177	-	681,942	-	100,000	2,650,119
CULTURE AND RECREATION	398,339	1,173,618	226,131	-		1,798,088
COURT RELATED	451,794	221,390				673,184
RESERVES	75,000	-	-	-	-	75,000
<b>TOTAL EXPENDITURES</b>	<b>8,668,462</b>	<b>20,327,172</b>	<b>1,908,382</b>	<b>3,395,637</b>	<b>100,000</b>	<b>34,399,653</b>
<b>NON-EXPENDITURES</b>						-
OPERATING TRANSFER OUT	9,908,528	1,591,250	1,815,168	-		13,314,947
<b>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</b>	<b>\$ 18,576,991</b>	<b>\$ 21,918,422</b>	<b>\$ 3,723,550</b>	<b>\$ 3,395,637</b>	<b>\$ 100,000</b>	<b>\$ 47,714,600</b>

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