

Board of County Commissioners Agenda Request

Date of Meeting: September 22, 2014

Date Submitted: September 12, 2014

To: Honorable Chairman and Members of the Board of County Commissioners

From: Robert Presnell, County Administrator
Jeff Price, Senior Management and Budget Analyst

Subject: **Public Hearing** – Second Public Hearing for Adoption of Final Millage Rate and Final Budget for FY 2014/2015

Statement of Issue:

Conduct the second public hearing for the adoption of the County-wide final millage rate and final budget for FY 2014/2015.

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 2014, 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 11, 2014, 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 2014/2015, 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 9.1443 mills.
- The current year rate of 8.9064 mills as a percent change of the rolled-back rate (9.1443 mills) is -2.67%.

Options:

1. Adopt, via Resolution, the Final FY 2014/2015 Countywide Millage Rate of 8.9064
(Resolution No. 2014-016)
2. Adopt, via Resolution, the Final FY 2014/2015 Countywide Budget
(Resolution No. 2014-017)
3. Board Direction

County Administrator's Recommendation:

Options #1 and #2

Attachments:

1. Resolution 2014-016
2. Resolution 2014-017
3. Proof of Publication
4. FY2014/2015 Budget Summary

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 #2014-016

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2014/2015 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 \$1,315,693,371; 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 11, 2014 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 22, 2014 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 2014/2015 final countywide operating mileage rate is 8.9064 mills, which is -2.67% less than the rolled-back rate of 9.1443 mills.

Adopted this 22nd day of September, 2014.

Gadsden County, Florida

By: _____

Eric Hinson, Chairman
Board of County Commissioners

Attest:

Nicholas Thomas, Clerk of Circuit Court

Resolution #2014-017

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 11, 2014 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 22, 2014 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 2014/2015 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 2014/2015 for the amount of \$45,137,380.

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

The Fiscal Year 2014/2015 Final Countywide Budget be adopted by fund as it appears in the attached Exhibit A.

Adopted this 22nd day of September, 2014.

Gadsden County, Florida

By: _____

Eric Hinson, Chairman
Board of County Commissioners

Attest:

Nicholas Thomas, Clerk of Circuit Court

NOTICE OF BUDGET HEARING

The Gadsden County Board of County Commissioners has tentatively adopted a budget for Fiscal Year 2014/2015. A public hearing to make a **FINAL DECISION** on the budget **AND TAXES** will be held on Monday, September 22, 2014 at 6:00 p.m., in the Gadsden County Commission Chambers located at 9-B East Jefferson St., Edward J. Butler Building, Governmental Complex, Quincy, Florida 32351.

BUDGET SUMMARY

GADSDEN COUNTY - FISCAL YEAR 2014-2015

The proposed operating budget expenditures of the Gadsden County Board of County Commissioners are 4.21% 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
TAXES: MILLAGE PER \$1,000						
AD VALOREM 8.9064	\$ 11,132,186					\$ 11,132,186
DELINQUENT AD VALOREM	90,000					90,000
SALES AND USE	-	\$ 4,598,562				4,598,562
FRANCHISE FEES	100,000					100,000
UTILITY SERVICES	256,684					256,684
LICENSES AND PERMITS		223,295				223,295
INTERGOVERNMENTAL REVENUE	4,834,152	3,107,750	2,226,665	300,000		10,468,567
CHARGES FOR SERVICES	182,400	3,247,968				3,430,368
FINES & FORFEITURES		20,000				20,000
MISCELLANEOUS REVENUE	184,001	56,200	2,000		105,000	347,201
OTHER FINANCIAL SOURCES	-	-	-	-	-	-
TOTAL REVENUES	16,779,423	11,253,775	2,228,665	300,000	105,000	30,666,863
LESS: 5% STATUTORY WITHHOLDING	(647,362)	(497,757)	(111,434)			(1,256,553)
OPERATING TRANSFER IN	1,350,524	9,831,867	1,167,191	340,000		12,689,582
APPROPRIATED FUND BALANCE	1,591,306	1,046,181		400,000		3,037,487
TOTAL EST. REVENUES AND FUND BALANCES	\$ 19,073,891	\$ 21,634,066	\$ 3,284,422	\$ 1,040,000	\$ 105,000	\$ 45,137,380
ESTIMATED EXPENSES:						
GENERAL GOVERNMENT	\$ 4,897,120	\$ 2,102,695	\$ 189,173			\$ 7,188,988
PUBLIC SAFETY	351,412	11,746,621	296,077			12,394,110
PHYSICAL ENVIRONMENT	309,413	179,823		640,000		1,129,236
TRANSPORTATION	46,599	4,625,045	750,655			5,422,299
ECONOMIC ENVIRONMENT	854,457	126,795				981,252
HUMAN SERVICES	1,712,724	-	681,942		105,000	2,499,666
CULTURE AND RECREATION	216,013	1,173,067	224,270			1,613,350
COURT RELATED	435,768	255,020				690,788
RESERVES	45,000	-	-			45,000
TOTAL EXPENDITURES	8,868,506	20,209,066	2,142,117	640,000	105,000	31,964,689
NON-EXPENDITURES						-
OPERATING TRANSFER OUT	10,205,385	1,425,000	1,142,306	400,000		13,172,691
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 19,073,891	\$ 21,634,066	\$ 3,284,423	\$ 1,040,000	\$ 105,000	\$ 45,137,380

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