

# **Board of County Commissioners**

## **Agenda Request**

Date of Meeting: September 19, 2006

Date Submitted: September 7, 2006

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

From: Marlon Brown, County Manager  
Davin J. Suggs, Director, Office of Management and Budget

Subject: Second Public Hearing for Adoption of Final Millage Rates and Final Budgets for FY 06/07

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### **Statement of Issue:**

Conduct the second public hearing for the adoption of the Countywide final millage rates and final budgets for FY 06/07.

### **Background:**

Pursuant to Florida Statutes 129.03 and 200.065, the County Property Appraiser certified to the County Budget Officer 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 tentative budgets, these certified figures were used as the basis for estimating the millage rates required to be levied.

In July, 2006, the Board advised the County Property Appraiser of its proposed millage rates, its rolled-back rates, and the date, time, and place at which a public hearing would be held to consider the tentative millage rates and the tentative budgets 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.

In accordance with Florida Statute 129.03 and 200.065, on September 12, 2005, after discussion and public comment regarding the tentative millage rate and budget, the Board adopted its tentative millage rate prior to adopting its tentative budget.

Furthermore, in accordance with the Florida Statutes and direction given by the Board, staff advertised a summary of the budget and a notice of property tax increase as well as the date, time, and place of the second public hearing on the final millage rate and final budget.

**Analysis:**

In accordance with Florida Statute 129.03 and 200.065, after discussion and public comment regarding the final millage rates and budgets, the Board is required to adopt its final millage rate prior to adopting its final budget.

**Options:**

1. Adopt, via resolution, the final FY 06/07 Countywide millage rate of 10.0000 mills. (Attachment #1)
2. Adopt, via resolution, the final FY 06/07 Countywide budget. (Attachment #2)
3. Board Direction

**Recommendation:**

Options #1 and #2.

**Note:**

**All of the 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.**

**Attachments:**

1. Resolution adopting the final FY 06/07 Countywide millage rate of 10.0000 mills
2. Resolution adopting the final FY 06/07 budget
- 2a. Summary of Final Countywide budget

RESOLUTION NO. 2006-055

WHEREAS, the Board of County Commissioners of Gadsden County Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2006/2007 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 \$1,236,476,463; 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, 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 proposed millage rate; and

WHEREAS, the Board of County Commissioners of Gadsden County Florida, pursuant to Florida Statute 200.065, has held a public hearing on September 5, 2006 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, 2006 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 2006/2007 final Countywide operating millage rate is 10.0000 mills, which is greater than the rolled-back rate of 9.1597 mills by 9.17%.

Adopted this 19<sup>th</sup> day of September, 2006.

Gadsden County, Florida

by: \_\_\_\_\_  
Ed Dixon, Chairman  
Board of County Commissioners

Attest: Nicholas Thomas, Clerk of the Court  
Gadsden County, Florida

by: \_\_\_\_\_

RESOLUTION NO. 2006-056

WHEREAS, the Board of County Commissioners of Gadsden County Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2006/2007 final budget; and

WHEREAS, the Board of County Commissioners of Gadsden County Florida, pursuant to Florida Statute 200.065, 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, has held a public hearing on September 5, 2006 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, 2006 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, set forth the appropriations and revenue estimate, attached hereto as Exhibit A, for the final Countywide budget for Fiscal Year 2006/2007 for the amount of \$52,204,632; and

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

The Fiscal Year 2006/2007 final Countywide budget be adopted by fund as it appears in the attached Exhibit A.

Adopted this 19<sup>th</sup> day of September, 2006.

Gadsden County, Florida

by: \_\_\_\_\_  
Ed Dixon, Chairman  
Board of County Commissioners

Attest: Nicholas Thomas, Clerk of the Court  
Gadsden County, Florida

by: \_\_\_\_\_

RESOLUTION NO. 2006-055

WHEREAS, the Board of County Commissioners of Gadsden County Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2006/2007 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 \$1,236,476,463; 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, 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 proposed millage rate; and

WHEREAS, the Board of County Commissioners of Gadsden County Florida, pursuant to Florida Statute 200.065, has held a public hearing on September 5, 2006 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, 2006 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 2006/2007 final Countywide operating millage rate is 10.0000 mills, which is greater than the rolled-back rate of 9.1597 mills by 9.17%.

Adopted this 19<sup>th</sup> day of September, 2006.

Gadsden County, Florida

by: \_\_\_\_\_  
Ed Dixon, Chairman  
Board of County Commissioners

Attest: Nicholas Thomas, Clerk of the Court  
Gadsden County, Florida

by: \_\_\_\_\_

# Summary of Funds

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	<u>Fund #</u>	<u>FY 2007 Budget</u>
<b>Funds</b>		
General Fund	001	16,910,536
Court Facilities Fund	005	310,287
Hospital Operating Fund	103	295,450
County Probation Fund	104	280,667
Fire Services Fund	105	782,504
Growth Management Fund	106	638,149
County Transportation Fund	112	5,984,224
Landfill and Arthropod Fund	113	530,665
Judicial Services Fund	114	234,711
Fine and Forfeiture Fund	115	6,788,988
Parks & Recreation Fund	116	191,901
Library - Local Portion Fund	117	437,669
Library - State Portion Fund	118	400,000
Tourist Development Fund	120	31,635
Building Inspection Fund	125	505,875
Animal Control Fund	126	100,225
Small County Surtax Fund	130	2,452,700
Supervisor of Elections Fund	135	425,919
Emergency Medical Services Fund	142	2,141,038
Recycling RE-0307 Fund	147	410,151
Emergency Management Prep Fund	150	113,124
S.H.I.P. Fund	156	363,629
E-911 Fund	168	126,350
Courthouse Facility Grant Fund	190	400,000
Fire Debt Service Fund	205	132,000
Library Debt Service Fund	207	1,235,002
Public Works Debt Service Fund	212	1,129,737
Capital Projects - General Fund	301	388,400
Capital Projects - Hospital Fund	303	525,000
Capital Projects - Water/Sewer	304	350,000
Capital Projects - Library	307	28,500
Capital Projects - Public Works	313	1,242,363
Capital Projects - Special Assmnt Paving	315	81,510
Capital Projects - Court Facilities	325	220,438
Capital Projects - Fire / EMS	342	410,000
Capital Projects - Parks	344	650,500
Capital Projects - S.C.R.A.P.	360	2,033,812
Capital Projects - C.I.G.P.	362	245,274
Capital Projects - S.C.O.P.	364	844,670
Insurance I.S. Fund	501	759,392
Technology I.S. Fund	502	602,838
Legal I.S. Fund	503	180,000
Hospital Endowment Fund	661	288,800
<b>Total All Funds (Gross)</b>		52,204,632
<i>Less Transfers</i>		(14,676,794)
<b>Total All Funds (Net Transfers)</b>		37,527,838