



COUNTY COMMISSIONERS

District 1- Tommy Hamm
District 2- Robert Carroll
District 3- William T. Dozier, Chairman
District 4 - Guy M. Tunnell
District 5- Philip Griff Griffiths, Vice
Chairman

September 12, 2017

SPECIAL MEETING /BUDGET HEARINGS

5:01 PM - BAY COUNTY GOVERNMENT CENTER

840 WEST 11TH STREET

PANAMA CITY, FLORIDA

- A. CALL TO ORDER**
- B. ROLL CALL**
- C. INVOCATION**
- D. PLEDGE OF ALLEGIANCE**
- E. PUBLIC HEARINGS**
 - a. Tentative Millage & Budget FY 18**
- F. ADJOURN**



**Bay County Board of County Commissioners
Agenda Item Summary**

Tentative Millage & Budget FY 18

DEPARTMENT MAKING REQUEST/NAME:
Budget Office Johnathan A. Stukey, Budget Officer

MEETING DATE: 9/12/2017

REQUESTED MOTION/ACTION:

Board consider and approve a resolution adopting the Tentative Millage Rates for FY 2018; and a resolution adopting the Tentative Budget as presented for FY 2018 totaling \$318,405,954. Authorize staff to advertise, schedule and prepare the Final Budget and Final Millage Rate for a public hearing on Tuesday, September 19, 2017, at 5:01 p.m. at the Bay County Board of Commissioners Meeting Room.

AGENDA
PUBLIC HEARINGS

BUDGETED ITEM? N/A
BUDGET ACTION:
Approve Tentative Millages and Budget for FY 2018.
FINANCIAL IMPACT SUMMARY STATEMENT:
See fund summary Exhibit A.

BACKGROUND:

On June 26, 2017 the Property Appraiser certified preliminary taxable values to the Board of Commissioners. Per TRIM requirements the certification date is July 1, 2017 and a balanced tentative budget was presented to the Board on July 15, 2017. Budget review workshops were held on August 1, 2017 and August 15, 2017. On July 18, 2017, the Board of County Commissioners authorized a certification of the Tentative Millage Rates to the Property Appraiser for purposes of preparing and mailing the notice of proposed property taxes pursuant to F.S. 200.069. The DR-420 documents were completed and forwarded to the Property Appraiser on July 31, 2017.

F.S., Section 200.065 (2) (c) and (e) 1. provide that:

1. (c) "Within 80 days of the certification of value pursuant to subsection (1) but not earlier than 65 days after certification, the governing body of each taxing authority shall hold a public hearing on the tentative budget and proposed millage rate. Prior to the conclusion of the hearing, the governing body of the taxing authority shall amend the tentative budget as it sees fit, adopt the tentative budget, recompute its proposed millage rate, and publicly announce the percent, if any, by which the recomputed proposed millage rate exceeds the rolled-back rate computed pursuant to subsection (1)." That percent shall be characterized as the percentage increase in property taxes tentatively adopted by the governing body.

(e) 1 "In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue

discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased.” During such discussion, the governing body shall hear comments regarding the proposed increase and explain the reasons for the proposed increase over the rolled-back rate. The general public shall be allowed to speak and ask questions prior to the adoption of any measures by the governing body. **The governing body shall adopt its tentative or final millage rate prior to adopting its tentative or final budget.**

The Total Millage Rate as certified to the Property Appraiser on July 31, 2017, was **6.0162** mills. The Aggregate Rolled-Back Millage for FY 2018 is **5.3084** mills; the total Aggregate Millage is **5.0508** mills, a **decrease** over the Rolled-Back Millage of 4.85%.

The major reasons for the apparent **decrease** of 4.85% in the Aggregate Millage Rate over the Aggregate Rolled-Back Rate include, but are not limited to, the following:

- a) Decrease in General Fund millage rate;
- b) Increase to taxable values in CRA areas compare to the non-CRA taxable values.

Attached is a Summary of All Funds (**EXHIBIT A**) for the Tentative Budget.

CONCLUSIONS:

1. Pursuant to Florida Statutes, this Tentative Budget and Tentative Millage Rate has been duly advertised for a public hearing this date, September 12, 2017, at 5:01 p.m.
2. The Board of County Commissioners has provided certification of the total FY 2018 Tentative Millage Rate of **6.0162** mills to the Property Appraiser.
3. Prior to the conclusion of this hearing, the Board must adopt a Tentative Millage Rate, publicly announce the percent that the proposed Aggregate Millage Rate is below the Aggregate Rolled-Back Rate and adopt a Tentative Budget for FY 2018.

It is recommended that the Board:

1. Hold the public hearing duly scheduled and advertised for this date and time; and,
2. Consider and approve the attached (**EXHIBIT 1**) resolution adopting the following Tentative Millage Rates for FY 2018 and announce that the percent of the Proposed Aggregate Millage Rate is **below** the Aggregate Rolled-Back Rate by **4.85%**.

General Fund	4.3207
Public Health	.1155
Mosquito Control	.2000
M.S.T.U.	1.3800
Total Millage Rate	6.0162
*Total Aggregate Millage Rate	5.0508
Aggregate Rolled-Back Rate	5.3084

* Aggregate Millage Rate is computed by totaling all non-voted Ad Valorem Taxes proposed to be levied by the taxing authority and its Dependent Districts and dividing by the current year gross taxable value for operating purposes.

3. Consider the attached resolution (**EXHIBIT 2**) and adopt the Tentative Budget as presented and corrected for FY 2018 totaling **\$318,405,954**; and Authorize staff to advertise, schedule and prepare the Final Budget and Final Millage Rate for public hearing on Tuesday, September 19, 2017, at 5:01 p.m. at the Bay County Board of

Commissioners Meeting Room, 840 West 11th Street Panama City, FL, in accordance with Florida Statutes.

ATTACHMENTS:

Description	Type
Millage Resolution EXHIBIT 1	Exhibit
Budget Resolution EXHIBIT 2	Exhibit
Fund Summary	Exhibit

RESOLUTION NO.

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BAY COUNTY HAS HELD THE FIRST PUBLIC HEARING IN ACCORDANCE WITH 200.065, FLORIDA STATUTES, SEPTEMBER 12, 2017; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

RECITALS

WHEREAS, the Board has provided notice of the tentative budget hearing in accordance with 129.03 and 200.065, Florida Statutes; and

WHEREAS, the Board does hereby adopt its tentative millage rates that results in a 4.85% decrease of the aggregate millage rate over the aggregate rolled-back rate; and

WHEREAS, the Board shall consider the adopted tentative millage rate at its final budget hearing on September 19, 2017; and

Now, Therefore, Be It Resolved by the Board of County Commissioners of Bay County, Florida as follows:

Section 1. That the tentative millage rate for the FY 2018 be, and the same is hereby established, as follows, General Fund 4.3207 mills, Public Health 0.1155 mills, County Mosquito Control Services Area 0.2000 mills, and Fire Protection Tax 1.3800 mills, and the budget summary notice required by 200.065, Florida Statutes be published in the Panama City News Herald between two and five days preceding the September 19, 2017 final budget hearing.

Section 2. This resolution shall become effective upon adoption.

Done and adopted by the Board of County Commissioners of Bay County, Florida this 12th day of September 2017.

William T. Dozier, Chairman

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

Office of the County Attorney

RESOLUTION NO.

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BAY COUNTY HAS HELD THE FIRST PUBLIC HEARING IN ACCORDANCE WITH 200.065, FLORIDA STATUTES, SEPTEMBER 12, 2017; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

RECITALS

WHEREAS, the Board has provided notice of the tentative budget hearing in accordance with 129.03 and 200.065, Florida Statutes; and

WHEREAS, the Board, after due consideration, has determined to adopt a tentative budget for the FY 2018, a summary statement of said final budget being attached hereto and incorporated herein by reference; and

Now, Therefore, Be It Resolved by the Board of County Commissioners of Bay County, Florida as follows:

Section 1. The Board shall consider the adopted tentative budget at its final budget hearing on September 19, 2017 in the amount of \$318,405,954; and the Board of County Commissioners of Bay County, Florida, that the tentative budget summarized shall be and is hereby as **Exhibit "A"** adopted as the tentative budget for FY 2018.

Section 2. That the budget summary notice required by 129.03, Florida Statutes, be published in the Panama City News Herald between two and five days preceding the September 19, 2017 final budget hearing.

Section 3. This resolution shall become effective upon adoption.

Done and adopted by the Board of County Commissioners of Bay County, Florida this 12th day of September 2017.

William T. Dozier, Chairman

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

Office of the County Attorney

Summary of All Funds		FY15-16 Adopted Budget	FY16-17 Adopted Budget	FY17-18 Tentative Budget	FY18/FY17 Percent (+)/(-)
001	General Fund	106,557,010	111,330,991	113,444,032	1.90%
101	Transportation Trust	19,530,329	27,611,122	22,773,046	-17.52%
102	Half-Cent Infrastructure Surtax	0	0	13,814,400	100.00%
111	Road Impact-Beach/Airport	189,075	190,521	193,113	1.36%
112	Road Impact-East Bay County	308,250	310,608	12,000	-96.14%
113	Road Impact-Panama City	26,391	26,592	26,150	-1.66%
114	Road Impact-Southport/Sand Hills	213,600	215,234	217,500	1.05%
118	Transit	4,775,125	4,970,434	5,593,306	12.53%
120	Library	3,126,467	3,093,065	3,191,102	3.17%
122	Restore Act Fund	0	0	7,405,241	100.00%
125	Tourist Development	10,750,000	10,580,526	13,100,150	23.81%
126	TDC - Mexico Beach	538,420	575,873	885,550	53.78%
127	TDC - Beach Nourishment	27,906,500	32,799,746	24,529,608	-25.21%
128	TDC - 5th Cent	3,350,000	3,350,000	4,257,550	27.09%
129	TDC - Panama City	1,330,000	1,500,000	1,680,600	12.04%
130	Public Safety 911	1,890,052	1,815,215	3,326,665	83.27%
133	Inter. Gov't Radio Comm	968,589	950,089	14,027,945	1376.49%
140	Mosquito Control	1,420,066	1,338,242	1,321,793	-1.23%
145	M.S.T.U.	8,244,934	8,684,788	11,084,018	27.63%
167	MSBU	76,896	69,840	64,763	-7.27%
401	Water Sys. Revenue	28,466,563	30,933,064	25,979,523	-16.01%
412	MPAWTF/Joint Venture	8,532,460	8,632,857	8,802,506	1.97%
420	Retail Water/Wastewater	11,674,678	12,477,035	15,986,390	28.13%
430	Solid Waste	17,637,050	14,320,317	15,634,934	9.18%
440	Builders' Services	4,955,840	4,781,400	4,453,350	-6.86%
450	EMS	7,712,599	7,642,939	10,495,986	37.33%
501	Internal Service	5,243,045	4,574,815	4,758,082	4.01%
505	Workers' Compensation	1,204,381	1,204,381	1,456,192	20.91%
506	Insurance	3,425,986	3,140,381	3,447,326	9.77%
510	Utility Admin	1,517,769	1,518,531	1,601,980	5.50%
Total all Funds		281,572,075	298,638,606	333,564,801	11.70%
Interfund Transfers		-4,798,337	-14,764,213	-15,158,847	
Total all Funds Less Interfund Transfers		276,773,738	283,874,393	318,405,954	12.16%