



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 19, 2017

SPECIAL MEETING /BUDGET HEARING

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:** 9/19/2017

**REQUESTED MOTION/ACTION:**

Board 1) Consider a resolution adopting the Final Millage Rate for FY 2018 and announce the percent that the Aggregate Millage Rate is a decrease over the Aggregate Rolled-Back Rate of **4.85%**; and 2) Discuss the percentage increase/decrease in millage over the Aggregate Rolled-Back Rate; and 3) Consider and approve a resolution adopting a Final Millage Rate of 6.0162 mills for FY 2018 and adopt a resolution accepting the Final Budget as presented for FY 2018 totaling **\$318,405,954**; and 4) Authorize preparation of the Final Budget and Final Millage Rate for execution and printing.

**AGENDA**

PUBLIC HEARINGS

**BUDGETED ITEM?** No**BUDGET ACTION:**

Approve FY 2018 millages and budget.

**FINANCIAL IMPACT SUMMARY STATEMENT:**

See Exhibit A.

**BACKGROUND:**

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. During the September 12, 2017 public hearing, the Board of County Commissioners adopted a Tentative Millage Rate and a Tentative Budget. The Tentative Budget for final hearing purposes is contained in **(EXHIBIT A)**.

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

(2) (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.

(d) Within 15 days of the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt

a millage rate shall be held not less than 2 days or more than 5 days after the day that the advertisement is first published. During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied."

(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 Aggregate Rolled-Back Millage of **4.85%**.

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

- a) Decrease in General Fund millage rate;
  - b) Increase to taxable values in CRA areas compared to the non-CRA taxable values.
- Attached is a Summary of All Funds (**EXHIBIT A**) for the Final Budget.

#### CONCLUSIONS:

1. Under Florida Statutes, this adopted Tentative Budget and Tentative Millage Rate has been duly advertised for a public hearing this date, September 19, 2017, at 5:01 P.M.
  2. In addition to the advertisement publicizing this final hearing, an adjacent notice which meets the budget summary requirements of Section 129.03 (3) (b) was advertised (Section 200.065 (3) (a) (1) F.S.).
  3. In compliance with T.R.I.M. and Florida Statutes, the intent of this public hearing is to adopt the Final Millage Rates for FY 2018 and the Final Budget (**Exhibit A**).
  4. The Board of County Commissioners has authorized certification to the Property Appraiser of the Tentative Millage Rate for FY 2018 at a total of **6.0162** mills.
  5. The Board adopted a Tentative Millage Rate, publicly announced the percent of the proposed aggregate millage rate that was less than the Aggregate Rolled-Back Rate, and adopted a Tentative Budget for FY 2018 at the September 12, 2017 hearing.
- It is recommended that the Board:
1. Approve the Final Millage Rate for FY 2018 and announce that the proposed Aggregate Millage Rate is less than the Aggregate Rolled-Back Rate by **4.85%** .

General Fund	<b>4.3207</b>
Public Health	<b>.1155</b>
Mosquito Control	<b>.2000</b>
M.S.T.U.	<b>1.3800</b>

Total Millage Rate **6.0162**

\*Total Aggregate Millage **5.0508**  
Rate

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.

2. Discuss (first) the percentage decrease in aggregate millage over the aggregate Rolled-Back Rate.

3. Consider and approve the attached resolution (**EXHIBIT 1**) adopting the Final Millage Rate of 6.0162 for FY 2018.

4. Adopt, by separate vote, the resolution (**EXHIBIT 2**) accepting the Final Budget in the amount of **\$318,405,954** for FY 2018.

5. Authorize the preparation of the Final Budget and Final Millage for execution .

#### **ATTACHMENTS:**

Description	Type
Final Millage FY18 Resolution Exhibit 1	Exhibit
Final Budget FY18 Resolution Exhibit 2	Exhibit
FY 18 Sum of Funds Exhibit A	Exhibit

**RESOLUTION NO.**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BAY COUNTY HAS HELD THE TWO PUBLIC HEARING IN ACCORDANCE WITH SECTIONS 129.03 AND 200.065, FLORIDA STATUTES, ON SEPTEMBER 12, 2017 AND SEPTEMBER 19, 2017; AND PROVIDING AN EFFECTIVE DATE

**RECITALS**

**WHEREAS**, the Board has provided notice of the tentative budget hearing, the summary statement of the adopted tentative budget and the final budget hearing in accordance, with Sections 129.03 and 200.065, Florida Statutes; and

**WHEREAS**, the Board does hereby adopt its final millage rates that results in an aggregate millage rate of 5.0508 which is a 4.85% decrease over the aggregate rolled-back rate of 5.3084; and

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Bay County, Florida as follows:

Section 1. That the final 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,

Section 2. This resolution shall become effective upon adoption.

Done and adopted by the Board of County Commissioners of Bay County, Florida this 19<sup>th</sup> 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 TWO PUBLIC HEARING IN ACCORDANCE WITH SECTION 200.065, FLORIDA STATUTES, BEING ON SEPTEMBER 12, 2017; AND ON SEPTEMBER 19, 2017; AND PROVIDING AN EFFECTIVE DATE

**RECITALS**

**WHEREAS**, the Board, after due consideration, has determined to adopt the tentative budget as the final budget for the FY 2018, a summary statement of said final budget being attached hereto as **Exhibit A** and the detail budget on file with the Bay County Clerk are incorporated herein by reference.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Bay County, Florida as follows:

Section 1. That the budget summary statement attached thereto as **Exhibit A** and the detail budget on file with the Bay County Clerk is hereby adopted as the Final Budget for the FY 2018 (\$318,405,954).

Section 2. This resolution shall become effective upon adoption.

Done and adopted by the Board of County Commissioners of Bay County, Florida this 19<sup>th</sup> 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%
<b>Total all Funds</b>		<b>281,572,075</b>	<b>298,638,606</b>	<b>333,564,801</b>	<b>11.70%</b>
Interfund Transfers		<u>-4,798,337</u>	<u>-14,764,213</u>	<u>-15,158,847</u>	
<b>Total all Funds Less Interfund Transfers</b>		<b>276,773,738</b>	<b>283,874,393</b>	<b>318,405,954</b>	<b>12.16%</b>