

Bay County Board of County Commissioners Agenda Item Summary

1. DEPARTMENT MAKING REQUEST/NAME:

Budget Office
Johnathan A. Stukey, Budget Officer

2. MEETING DATE:

September 7, 2010

3. REQUESTED MOTION/ACTION:

Board consider and approve a resolution adopting the Tentative Millage Rates for FY 2011; and a resolution adopting the Tentative Budget as presented for FY 2011 totaling \$288,777,924. Authorize staff to advertise, schedule and prepare the Final Budget and Final Millage Rate for a public hearing on Tuesday, September 21, 2010, at 5:01 P.M. at the Bay County Board of Commissioners Meeting Room.

4. AGENDA

PRESENTATION
PUBLIC HEARING
CONSENT
REGULAR

5. IS THIS ITEM BUDGETED (IF APPLICABLE)?: YES NO IF NO, STATE ACTION REQUIRED

BUDGET ACTION: TENTATIVE BUDGET TO BE APPROVED
FINANCIAL IMPACT SUMMARY STATEMENT:

DETAILED ANALYSIS ATTACHED?: YES NO

6. BACKGROUND: (WHY IS THE ACTION NECESSARY, WHAT ACTION WILL BE ACCOMPLISHED, (WHO, WHERE, WHEN & HOW))

On June 30, 2010 the Property Appraiser certified preliminary taxable values to the Board of Commissioners. Per TRIM requirements a balanced tentative budget was presented to the Board on July 15, 2010. A budget review workshop occurred on July 29, 2010 where 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 August 4, 2010.

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.

(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 August 13, 2009, was **4.5840** mills. The Aggregate Rolled-Back Millage for FY 2010 was **4.3371** mills; the total Aggregate Millage was **4.0283** mills, a decrease over the Rolled-Back Millage of **-7.12%**.

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The major reasons for the apparent decrease of **-7.12%** in the Aggregate Millage over the Rolled-Back Millage include, but are not limited to, the following:

- a) Decreases to Ad Valorem proceeds;
- b) Decreases in major capital projects;
- c) Decreases to Community Redevelopment Area payments.

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 7, 2010, at 5:01 P.M.
2. The Board of County Commissioners has provided certification of the total FY 2011 Tentative Millage Rate of **4.5840** 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 millage rate exceeds the Rolled-Back Rate and adopt a Tentative Budget for FY 2011.

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 2011 and announce that the percent of the Proposed Aggregate Millage Rate is less than the Rolled-Back Rate by **-7.12%**.

General Fund	3.5345
Public Health	.1155
Mosquito Control	.1525
M.S.T.U.	0.7815
Total Millage Rate	4.5840
*Total Aggregate Millage Rate	4.0283
Aggregate Rolled-Back Rate	4.3371

* 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.

(Continued on Page Three)

- 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 2011 totaling **\$288,777,924**; and
 4. Authorize staff to advertise, schedule and prepare the Final Budget and Final Millage Rate for public hearing on Tuesday, September 21, 2010, 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.

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 7, 2010; 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 rate that results in 7.12% decrease over the aggregate rolled-back rate; and

WHEREAS, the Board shall consider the adopted tentative millage rate at its final budget hearing on September 21, 2010; 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 2010 be, and the same is hereby established, as follows, General Fund 3.5345 mills, Public Health 0.1155 mills, County Mosquito Control Services Area 0.1525 mills, and Fire Protection Tax 0.7815 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 21, 2010 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 7th day of September 2010.

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 7, 2010; 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 2011, a summary statement of said final budget being attached hereto and incorporated herein by reference; and

WHEREAS, the Board shall consider the adopted tentative budget at its final budget hearing on September 21, 2010 in the amount of \$288,777,924; 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 2011

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

Section 1. 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 21, 2010 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 7th day of September 2010.

William T. Dozier, Chairman

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

office of the County Attorney

TENTATIVE FY 2011

Summary Of All Funds		FY 08-09 Budget	FY 09-10 Budget	FY 10-11 Tentative	Increase (Decrease)
001	General Fund	112,193,806	103,739,293	101,042,368	(2.60%)
101	Transportation Trust	8,549,920	8,461,614	9,876,310	16.72%
105	Road & Bridge R&R	14,255,503	25,136,905	7,218,591	(71.28%)
110	Participating Paving	937,611	929,022	1,426,788	53.58%
111	Road Impact-Beach/Airport	120,000	129,500	189,911	46.65%
112	Road Impact-East Bay County	290,000	505,700	303,817	(39.92%)
113	Road Impact-Panama City	230,000	74,655	0	(100.00%)
114	Road Impact-Southport/Sand Hills	110,000	118,550	215,838	82.06%
115	Stormwater	5,951,176	4,886,022	7,418,176	51.82%
120	Library	3,391,013	2,850,556	2,935,652	2.99%
125	Tourist Development	4,471,725	8,447,973	6,988,498	(17.28%)
126	TDC - Mexico Beach	323,810	387,619	445,348	14.89%
127	TDC - Beach Nourishment	14,193,585	16,086,830	17,932,067	11.47%
128	TDC - 5th Cent	0	0	2,293,694	100.00%
130	Public Safety 911	1,894,650	2,481,903	1,814,380	(26.90%)
133	Inter. Gov't Radio Comm.	2,532,320	2,592,800	2,395,406	(7.61%)
140	Mosquito Control	2,073,716	2,193,797	2,062,134	(6.00%)
145	M.S.T.U.	11,864,587	9,532,136	10,252,237	7.55%
167	MSBU	590,050	620,420	706,000	13.79%
180	Supervisor of Elections	0	0	0	0.00%
195	Utility Regulatory Authority	85,000	85,000	85,000	0.00%
302	Water Bonds - 2000	0	0	0	0.00%
304	Jail 2006 Bond Project	0	0	0	0.00%
305	Admin/Pier Bond Project	20,321,238	698,372	0	(100.00%)
381	Cedar Grove Retail Water	0	1,220,754	0	(100.00%)
382	Cedar Grove Retail Wastewater	0	1,772,100	0	(100.00%)
401	Water Sys. Revenue	22,464,371	39,183,562	43,219,928	10.30%
412	MPAWTF/Joint Venture	7,664,511	8,549,686	7,786,814	(8.92%)
420	Retail Water/Wastewater	7,245,358	13,263,096	12,839,432	(3.19%)
422	Northbay Retail Water/Wastewater	1,772,171	4,639,578	5,366,852	15.68%
424*	Cedar Grove Retail Water/Wastewater	0	0	2,363,735	100.00%
425	Industrial Wastewater	10,625,566	10,405,013	12,388,954	19.07%
430	Solid Waste	19,783,413	14,865,621	21,971,195	47.80%
440	Builders' Services (Prior Fund 150)	8,838,603	7,298,688	4,865,794	(33.33%)
501	Internal Service	5,513,086	6,436,780	4,409,018	(31.50%)
505	Workers' Compensation	838,133	889,975	1,132,519	27.25%
506	Insurance	1,809,577	2,115,486	2,072,637	(2.03%)
510	Utility Admin	1,463,198	1,546,868	1,725,207	11.53%
	Total all Funds	292,397,697	302,145,874	295,744,300	(2.12%)
	Less Interfund Transfers	12,610,390	9,275,557	6,966,376	(24.90%)
	TOTAL COUNTY BUDGET	279,787,307	292,870,317	288,777,924	(1.40%)
*Formerly Funds 381 and 382					Updated 9/2/10 LEM
	WITHOUT FUND 412 AWTF	284,733,186	293,596,188	287,957,486	