

Board of County Commissioners

Agenda Request

Date of Meeting: September 7, 2010

Date Submitted: August 30, 2010

To: Honorable Chairman and Members of the Board

From: Benjamin H. Pingree, County Administrator
Timothy P. Barden, Assistant County Administrator
William Wright, OMB Analyst

Subject: Request Board Approval to Conduct the First Public Hearing on the FY2010/11 Tentative Budget

Statement of Issue:

This agenda item requests Board approval to conduct the First Public Hearing on the FY2010/11 Tentative Budget.

Background:

On August 5, 2010 the Board held the 4th budget workshop and on August 19, 2010 the Board held the 5th budget workshop in the series of budget workshops for the FY2010/11 budget year process. There were three other workshops held during the budget process leading up to the submission of the FY2010/2011 Tentative Budget on July 15, 2009 by the County Administrator.

Analysis:

This section will provide the Board with any changes made to the FY2010/11 Tentative Budget based on Board direction to date as well as completing forms setting tentative millage rate and approving tentative budget, required by the Florida Department of Revenue (DOR). There will also be analysis discussing the TRIM process for passage of tentative millage and budget prescribed by Florida Statutes. The analysis section will be divided into the following sections:

1. Changes to the FY2010/2011 Tentative Budget
2. Truth-In-Millage (TRIM) Required for Passage of Tentative Millage and Budget

Changes to the FY2010/2011 Tentative Budget

Since the submission of the FY2010/2011 Tentative Budget to the Board on July 15, 2010 there has been additional Board action that has a direct impact on the FY2010/2011 budget.

Fire MSBU

In the FY2010/2011 Tentative Budget, the Fire MSBU's recommended budget was based on an assessment rate of \$100.00 for a total budget of \$2,631,806. This recommended tentative budget included cash forward in the amount of \$500,000 to fund capital improvement projects. On August 2, 2010 the Board approved adopting an initial Fire Assessment Rate at \$75.00. This reduction in the assessment rate and the exclusion of the cash forward funds reduced the total budget for the Fire MSBU to \$988,114. (This budget is based solely on the assessment revenue

and *does not* include any use of cash forward.) This reduction in the Fire MSBU fund results in a decrease in the total FY2010/2011 Tentative Budget as indicated in the chart below:

Summary of Changes to the FY2010/2011 Tentative Budget		
FY 2010/2011 Tentative Budget		55,759,364
Fire MSBU-Fund 180		-1,643,692
FY2010/2011 Adjusted Tentative Budget		54,115,672

Truth-In-Millage (TRIM) Requirement for Passage of Tentative Millage and Budget

Pursuant to Florida Statutes sections 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.

On August 4, 2010, 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 rate and the tentative budget in accordance with Florida Statutes sections 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, section 200.069. On or before August 24, 2010, these notices were then mailed to all respective property owners in Wakulla County by the Property Appraiser.

In accordance with Florida Statutes sections 129.03 and 200.065, after discussion and public comment regarding the tentative millage rate and budget, the Board is required to adopt its tentative millage rate by way of Resolution (Attachment #1) or Ordinance prior to adopting its tentative budget by way of Resolution (Attachment #2) or Ordinance. The Resolutions prepared for approval and signature include the changes recommended in this agenda item.

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. The prescribed script for the Chairman and County Administrator to read into the record is included as Attachment #3. Please note that Attachment #1 assumes a tentative millage rate of 8.7500.

The 2nd and final public hearing will be held on September 20, 2010 at 5:01 P.M. to approve the FY2010/2011 final budget and final millage rate in accordance with the TRIM requirements.

Options:

1. Hold a public hearing and take those related actions required by TRIM.
2. Board Direction.

Recommendation:

Option #1

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Attachments:

1. Tentative Millage Rate Resolution
2. Tentative Budget Resolution
3. Script for Public Hearing.