

**CALHOUN COUNTY BOARD OF COUNTY COMMISSIONERS
MINUTES
FINAL TRIM BUDGET HEARING
September 21, 2015
5:01 p.m. CT**

PRESENT AND ACTING:

**THOMAS G. FLOWERS, CHAIRMAN
MARION "LEE LEE" BROWN, VICE-CHAIRMAN
DENNIS JONES
DARRELL MCDUGALD
WOODROW "LEE" SHELTON**

**GLENN KIMBREL, SHERIFF
CARLA A. HAND, CLERK OF COURT AND COUNTY COMPTROLLER
BECKY BROWN, DEPUTY CLERK
KATHY STEWART, BUDGET AND FINANCE DIRECTOR/ACCOUNTING MANAGER**

The meeting was called to order by Chairman Flowers at 5:01 p.m., CT.

The Clerk stated this is the **final** of two required public hearings by the Calhoun County BOCC for the 2015 property taxes as assessed on January 1st. The millage in the final budget is **9.90 mills** and the **rollback rate is 9.7021 mills**. The Clerk noted this hearing was advertised in **The County Record** with the **Notice of Proposed Tax Increase** and the **Budget Summary** on September 16, 2015 as required by Florida Statutes. The Clerk stated the proposed millage rate is greater than the rollback rate by **2.04%**. Clerk Hand stated the reasons for the proposed tax increase include: capital needs, increase in the Workers Compensation experience factor, Medicaid and normal rise in costs.

The Clerk presented the Board for their approval and execution Resolution 2015-23 increasing the 2015-2016 Library Fund Budget for unspent State Aid Grant Funds carried over from 2014-2015 and decreasing the Small County Solid Waste Grant Budget by \$45,455 (received notice grant funds would be decreased) by eliminating capital outlay items, reducing personnel costs, and reducing the Reserve for Contingencies.

**RESOLUTION 2015-23
OF THE BOARD OF COUNTY COMMISSIONERS
OF CALHOUN COUNTY, FLORIDA**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
CALHOUN COUNTY, FLORIDA, AMENDING THE PROPOSED BUDGET FOR
FISCAL YEAR 2015-2016; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners of Calhoun County, Florida, anticipates an increase in Grant Revenue in the Library Fund and a decrease in Grant Revenue in the Waste Management Grants Fund for Fiscal Year 2015-2016 that was not included in the Proposed Budget:

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WHEREAS, said revenue and expenditure adjustments are necessary to be included in fiscal year 2015-2016;

NOW THEREFORE BE IT RESOLVED, as follows:

That the 2015-16 proposed budget be amended as follows:

LIBRARY FUND

		Original Budget	Increase/ (Decrease)	Amended Budget
Revenue:				
47334SA2-07000	State Grant: State Aid	\$ -0-	\$ 16,500	\$ 16,500
Expenditures				
47571SA2-66000	Library Materials	\$ -0-	\$ 16,500	\$ 16,500

WASTE MANAGEMENT GRANTS

		Original Budget	Increase/ (Decrease)	Amended Budget
Revenue:				
51334SC-03400	State Grant: Small County	\$ 90,909	\$ (45,455)	\$ 45,454
Expenditures				
Small County Grant expenses:				
51539-51112	Salaries	\$ 38,178	\$ (7,798)	\$ 30,380
51539-51121	Payroll Taxes	\$ 2,921	\$ (596)	\$ 2,325
51539-51122	Retirement	\$ 2,772	\$ (566)	\$ 2,206
51539-64000	Equipment	\$ 32,925	\$ (32,925)	\$ -0-
Non-Grant expenses:				
5153900-51112	Salaries	\$ -0-	\$ 1,564	\$ 1,564
5153900-51121	Payroll Taxes	\$ -0-	\$ 120	\$ 120
5153900-51122	Retirement	\$ -0-	\$ 114	\$ 114
5153900-51123	Health Insurance	\$ -0-	\$ 304	\$ 304
51984-95000	Reserve for Contingencies	\$ 52,915	\$ (5,672)	\$ 47,243

1. This resolution will take effect immediately upon its adoption.

DULY PASSED AND ADOPTED at a public hearing this **21st** day of **September**, 2015.

❖ A motion to adopt Resolution 2015-23 was made by Commissioner McDougald and seconded by Commissioner Jones. Chairman Flowers called for public comment. There were no comments from the public. The motion passed unanimously 5-0.

The Clerk presented the Board with Amendment to Proposed Budget #4 for their consideration reallocating General Fund expenditures for increases to Commissioners personnel costs not anticipated at the beginning of the budget process by reducing expenditure account # 01513-51349.

**Calhoun County
Board of County Commissioners
Amendment to Proposed Budget
Fiscal Year 2015/2016**

Amendment to 2015-2016 proposed budget, reallocating expenditures between line items of General Fund.

General Fund

<u>Account #</u>	<u>Description</u>	<u>Original Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Revised Budget</u>
Expenditures					
Legislative:					
01511-51112	Salaries	\$ 135,085	\$ 105	\$ -	\$ 135,190
01511-51121	FICA/Medicare/Payroll Taxes	\$ 10,334	\$ 8	\$ -	\$ 10,342
01511-51122	Retirement	\$ 37,741	\$ 11,457	\$ -	\$ 49,198
01511-51123	Health Insurance	\$ 24,405	\$ 6,000	\$ -	\$ 30,405
Financial & Administration:					
01513-51349	Other Current Charges	\$ 70,926	\$ -	\$ (17,570)	\$ 53,356
	Expenditure Total	\$ 278,491	\$ 17,570	\$ (17,570)	\$ 278,491

This Amendment to the Proposed Budget duly approved and adopted by the Calhoun County Board of County Commissioners at their regular meeting on this 21st day of September, 2015.

- ❖ A motion to approve Amendment to Proposed Budget #4 was made by Commissioner McDougald and seconded by Commissioner Jones. Chairman Flowers called for public comment. Mr. Harry Rogers asked if other Commissioner benefits could be reduced. The Clerk explained retirement is mandated by law and the Commissioners are entitled to participate in the County provided Health Insurance. It was also explained, in the past several of the Commissioners were dually employed by agencies participating in the Florida Retirement System and the County benefitted financially as they did not have to fund the retirement for these individuals. These individuals are no longer dually employed therefore the County must pay retirement at the Elected Official Rate. The motion passed unanimously 5-0.

Chairman Flowers asked for public comment regarding the final budget and millage rate. (Requirement of TRIM Public Hearing)

Mr. James White, residing at Wrennie Moody Road, asked about the 134.20% increase included in the Budget Summary Advertisement. It was explained the \$21,862,915 increase in the budget from the prior year resulted from an increase in grants; the grants are for FEMA disaster projects, airport grants, etc. Mr. White expressed his concern of the lack of fire protection in outlying areas of the County resulting in large homeowner insurance premiums and asked the Board why they do not apply for grants to help with placement of fire hydrants in these outlying areas. There was some discussion regarding fire department locations with a possibility that Westside would place a substation nearer to Mr. White's residence which may help with his rates.

Commissioner Shelton asked the Board to consider reducing the millage to 9.80 (reduction of \$38,515) by reducing the Commissioners' Special Project Funds in the General Fund by \$38,515 and pay the \$38,515 from CTF II gas taxes budgeted for a Community Development Block Grant (CDBG) local match. Commissioner Shelton stated he was advised by Engineer Stanley the Community Development Block Grant will not be available for 2015-2016 therefore the local match will not be needed.

- ❖ Commissioner Shelton made the motion to reduce the millage to 9.80 by reducing the Commissioners' Special Project Funds by \$38,515 and pay \$38,515 of transportation special projects from CTF II reducing the CDBG local match. Commissioner Brown seconded the motion for discussion. There was discussion by the Commissioners regarding the reduction. **Chairman Flowers called for a break at 5:46 pm and reconvened the meeting at 6:00 pm.** The Chairman called for public comment. There was no public comment. The motion failed 1-4. (Commissioners McDougald, Jones, Brown, and Flowers voted no.)

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The Clerk explained the Board must adopt by resolution the final millage and presented to the Board Resolution 2015-24:

**RESOLUTION 2015-24
OF THE BOARD OF COUNTY COMMISSIONERS
OF CALHOUN COUNTY, FLORIDA**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
CALHOUN COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF
AD VALOREM TAXES FOR CALHOUN COUNTY FOR FISCAL YEAR
2015-2016; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners of Calhoun County, Florida, on September 21, 2015, adopted Fiscal Year 2015-2016 Final Millage Rate following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Calhoun County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Calhoun County has been certified by the County Property Appraiser to the Board of County Commissioners of Calhoun County as \$405,412,497.

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

1. The FY 2015-2016 operating millage rate is 9.90 mills, which is greater than the rolled-back rate of 9.7021 mills by 2.04%.
2. This resolution shall take effect immediately upon its adoption.

DULY PASSED AND ADOPTED at a public hearing this 21st day of September, 2015.

- ❖ A motion to adopt Resolution 2015-24 was made by Commissioner Jones and seconded by Commissioner McDougald. Chairman Flowers called for public comment. There were no comments from the public. The motion passed 4-1 with Commissioners McDougald, Jones, Brown, and Chairman Flowers voting yes and Commissioner Shelton voting no.

The Clerk explained the Board must adopt by resolution the final Budget for Fiscal Year 2015-2016 and presented to the Board Resolution 2015-25:

**RESOLUTION 2015-25
OF THE BOARD OF COUNTY COMMISSIONERS
OF CALHOUN COUNTY, FLORIDA**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
CALHOUN COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR
FISCAL YEAR 2015-2016; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners of Calhoun County, Florida, on September 21, 2015, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Calhoun County, Florida, set for the appropriations and revenue estimate for the Budget for Fiscal Year 2015-2016 in the amount of \$38,123,528.

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


1. The Fiscal Year 2015-2016 Final Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

DULY PASSED AND ADOPTED at a public hearing this **21st** day of **September**, 2015.

- ❖ A motion to adopt Resolution 2015-25 was made by Commissioner Brown and seconded by Commissioner Jones. Chairman Flowers called for public comment. There were no comments from the public. The motion passed 4-1 with Commissioners McDougald, Jones, Brown, and Chairman Flowers voting yes and Commissioner Shelton voting no.

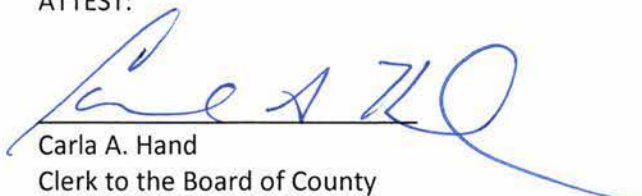
The Clerk stated this concludes all business required at the Final Budget Hearing.

There being no further business, the Chairman adjourned the meeting 6:11 PM.



Thomas G. Flowers
Chairman

ATTEST:



Carla A. Hand
Clerk to the Board of County
Commissioners, Calhoun County, Florida