

**CALHOUN COUNTY BOARD OF COUNTY COMMISSIONERS
MINUTES
TRIM BUDGET HEARING
September 6, 2015
5:01 p.m. CT**

PRESENT AND ACTING:

COMMISSIONERS:

**MARION "LEE LEE" BROWN, CHAIRMAN
DARRELL MCDOUGALD
WOODROW "LEE" SHELTON
THOMAS G. FLOWERS**

**ANGIE SMITH, EMERGENCY MANAGEMENT DIRECTOR
CARLA A. HAND, CLERK OF COURT AND COUNTY COMPROLLER
SARAH WILLIAMS, CLERK ADMINISTRATIVE ASSISTANT
KATHY STEWART, BUDGET AND FINANCE DIRECTOR/ACCOUNTING MANAGER**

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

Clerk Hand stated this is the first of two required public hearings by the Calhoun County Board of County Commissioners for the 2016 property taxes assessed on January 1st. The taxing authority is the Calhoun County Board of County Commissioners.

Clerk Hand presented to the Board for their approval and execution Resolution 2016-22 for an increase in Cash Carry Forward for the 2016-2017 budget for \$32,000 in unspent funds from the General Fund for the purchase of a 911 Mapping vehicle, the insurance proceeds of \$54,425 from the loss of the debris truck to be used for new equipment, and \$90,000 from County Transportation Trust Fund 2 (CTTF II) for the purchase of a new debris truck in the 2016-2017 fiscal year.

**RESOLUTION 2016 -22
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 2016 - 2017; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners of Calhoun County, Florida, anticipates an increase in Cash Balances Forward in the County Transportation Trust Fund I (CTTF I) and the County Transportation Trust Fund II (CTTF II) and an increase in related expenditures for Fiscal Year 2016-2017 that was not included in the Proposed Budget:

WHEREAS, said cash balances forward and expenditure adjustments are necessary to be included in fiscal year 2016-2017;

NOW, THEREFORE, BE IT RESOLVED, as follows:

That the 2016-17 proposed budget be amended as follows:

GENERAL FUND

	<u>Original Budget</u>	<u>Increase/ (Decrease)</u>	<u>Amended Budget</u>
Revenue and Cash Balances Forward:			
01300-00000 Cash balance forward	\$ 3,994,718	32,000	4,026,718
Expenditures			
911 Mapping:			
01529-64000 Equipment	\$ 2,500	32,000	34,500

COUNTY TRANSPORTATION TRUST FUND I

	<u>Original Budget</u>	<u>Increase/ (Decrease)</u>	<u>Amended Budget</u>
Revenue and Cash Balances Forward:			
11300-00000 Cash balance forward	\$ 319,788	54,425	374,213
Expenditures			
11541-64000 Equipment	\$ -0-	54,425	54,425

COUNTY TRANSPORTATION TRUST FUND II

	<u>Original Budget</u>	<u>Increase/ (Decrease)</u>	<u>Amended Budget</u>
Revenue and Cash Balances Forward:			
12300-00000 Cash balance forward	\$ 126,000	90,000	216,000
Expenditures			
12541-64000 Equipment	\$ 100,000	90,000	190,000

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

DULY PASSED AND ADOPTED at a public hearing this 6th day of September, 2016.

- ❖ Commissioner McDougald made a motion to adopt Resolution 2016-22 and the motion was seconded by Commissioner Flowers. There was no public comment. The motion passed unanimously 4-0.

Clerk Hand presented the Board with Amendment to Proposed Budget #1 for their consideration reallocating expenditures between line items of the General Fund, Library Fund, and the Waste Management Fund. Angie Smith stated she would like to request a reallocation between line items in the Emergency Management budget as the new 100% emergency management position salary has not been determined and for an increase for the Emergency Management Administrative Assistant after successful completion of the probationary period. This reallocation is from the equipment line item and will also allow for small adjustments to compensate for health insurance and salary rates.

APB #1

**Calhoun County
Board of County Commissioners
Amendment to Proposed Budget
Fiscal Year 2016/2017**

Amendment to 2016-2017 proposed budget, reallocating expenditures between line items of General Fund, Library Fund and the Waste Management Fund.

General Fund

<u>account #</u>	<u>Description</u>	<u>Original Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Revised Budget</u>
Expenditures					
Emergency/Disaster Relief					
Federal - Emergency Management Performance					
01525-51112	Salaries	-	16,324		16,324
01525-51121	FICA/Medicare payroll taxes	-	1,249		1,249
01525-51122	Retirement	-	1,228		1,228
01525-51123	Health Insurance	-	3,215		3,215
01525-64000	Equipment	26,434		(22,016)	4,418
Local/County Match for Federal					
01525LOC-51112	Salaries	14,835		(134)	14,701
01525LOC-51121	FICA/Medicare payroll taxes	1,135		(11)	1,124
01525LOC-51122	Retirement	1,116		(11)	1,105
01525LOC-51123	Health Insurance	2,737	156		2,893
State - Emergency Management Preparedness Assistance					
01525ST-51112	Salaries	76,174		(471)	75,703
01525ST-51121	FICA/Medicare payroll taxes	5,825		(34)	5,791
01525ST-51122	Retirement	13,129		(104)	13,025
01525ST-51123	Health Insurance	10,678	609		11,287
	Expenditure total	\$152,063	\$22,781	\$(22,781)	\$135,739

Library Fund

<u>account #</u>	<u>Description</u>	<u>Original Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Revised Budget</u>
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Expenditures

County:

4757100-51112	Salaries	\$227,638	295		227,933
4757100-51121	FICA/Medicare payroll taxes	17,301	3		17,304
4757100-51122	Retirement	16,561	32		16,593
4757100-51123	Health Insurance	20,060		(704)	19,356
4757100-46000	Repairs and maintenance	-	874		874
4757100-64000	Equipment	3,000	1,500		4,500
4757100-66000	Library Materials	13,999		(2,000)	11,999
PPLCS:					
47571PL-51112	Salaries	21,300		(1,586)	19,714
47571PL-51121	FICA/Medicare payroll taxes	1,629		(121)	1,508
47571PL-51122	Retirement	1,602		(119)	1,483
47571PL-51123	Health Insurance	6,081	345		6,426
47571PL-49000	Other Current Charges	-	79		79
47571PL-52000	Operating Supplies	4,536		(1)	4,535
47571PL-66000	Library Materials	-	1,403		1,403
State Aid:					
47571SA-51112	Salaries	155,630	6		155,636
47571SA-51122	Retirement	19,565		(75)	19,490
47571SA-51123	Health Insurance	6,284	345		6,629
47571SA-46000	Repairs and maintenance	-	180		180
47571SA-66000	Library Materials	2,115		(456)	1,659
	Expenditure total	\$517,301	\$5,062	\$(5,062)	\$517,301

Waste Management Grants

<u>account #</u>	<u>Description</u>	<u>Original Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Revised Budget</u>
Expenditures					
Grant Related Expenditures:					
51539-52000	Operating Supplies	\$42,978		(42,978)	-
51539-64000	Equipment	-	42,978		42,978
		\$42,978	\$42,978	\$(42,978)	\$42,978

This Amendment to the Proposed Budget duly approved and adopted by the Calhoun County Board of County Commissioners at their public hearing on this 6th day of September 2016.

- ❖ Commissioner Shelton made a motion to accept Amendment to Proposed Budget #1. The motion was seconded by Commissioner McDougald. There was no public comment. The motion passed unanimously 4-0.

Clerk Hand stated the millage rate to be levied is 9.90 mills. Clerk Hand announced the proposed Millage rate of 9.90 mills is greater than the rolled-back rate of 9.8656 mills by .35%. Clerk Hand stated the reasons the ad valorem tax revenues are being increased are the increase in County provided health insurance and 2% raises for employees. There was no public comment regarding the proposed millage rate. (Requirement of TRIM Public Hearing)

Clerk Hand presented to the Board for their approval and execution Resolution 2016-23 adopting the tentative levying of Ad Valorem taxes for the Fiscal Year 2016-2017 at a millage rate of 9.90 mills which is greater than the rolled-back rate of 9.8656 mills by .35%.

**RESOLUTION 2016-23
OF THE BOARD OF COUNTY COMMISSIONERS
OF CALHOUN COUNTY, FLORIDA**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
CALHOUN COUNTY, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF
AD VALOREM TAXES FOR CALHOUN COUNTY FOR FISCAL YEAR 2016 -
2017; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners of Calhoun County, Florida, on September 6, 2016, adopted Fiscal Year 2016-2017 Tentative 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 \$407,682,973.

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

1. The FY 2016-2017 operating millage rate is 9.90 mills, which is greater than the rolled-back rate of 9.8656 mills by .35%.
2. This resolution shall take effect immediately upon its adoption.

DULY PASSED AND ADOPTED at a public hearing this 6th day of September, 2016.

- ❖ Commissioner Flowers made a motion to adopt Resolution 2016-23 and the motion was seconded by Chairman Brown. There was no public comment. The motion passed unanimously 4-0.

Clerk Hand presented to the Board for their approval and execution Resolution 2016-24 adopting the Tentative Budget for the Fiscal Year 2016-2017 Budget in the amount of \$31,745,614.

**RESOLUTION 2016-24
OF THE BOARD OF COUNTY COMMISSIONERS
OF CALHOUN COUNTY, FLORIDA**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CALHOUN COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2016- 2017; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Calhoun County, Florida, on September 6, 2016, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Calhoun County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2016-2017 in the amount of \$31,745,614.

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

1. The Fiscal Year 2016-2017 Tentative Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

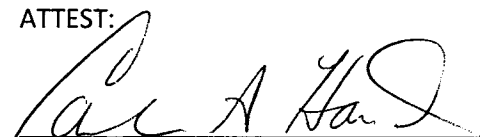
DULY PASSED AND ADOPTED at a public hearing this 6th day of September, 2016.

- ❖ Commissioner Flowers made a motion to adopt Resolution 2016-24 and the motion was seconded by Chairman Brown. There was no public comment. The motion passed unanimously 4-0.

Clerk Hand announced the Final Budget (TRIM) Hearing is set for September 19, 2016 at 5:01pm.

There being no further business, the Chairman adjourned the meeting at 5:09pm.


MARION "LEE LEE" BROWN
CHAIRMAN

ATTEST:

CARLA A. HAND
CLERK

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911 Mapping:			
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COUNTY TRANSPORTATION TRUST FUND II

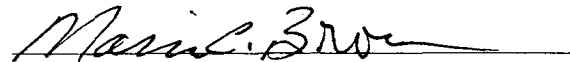
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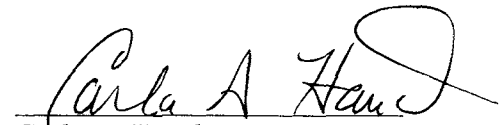
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BOARD OF COUNTY COMMISSIONERS
CALHOUN COUNTY, FLORIDA:

ATTEST:



Marion L. Brown
Chairman



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

Calhoun County
Board of County Commissioners
Amendment to Proposed Budget
Fiscal Year 2016/2017

Amendment to 2016-2017 proposed budget, reallocating expenditures between line items of General Fund, Library Fund and the Waste Management Fund.

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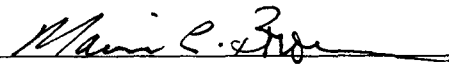
Waste Management Grants

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Grant Related Expenditures:					
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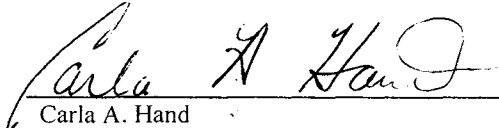
This Amendment to the Proposed Budget duly approved and adopted by the Calhoun County Board of County Commissioners at their public hearing on this 6th day of September 2016.

Board of County Commissioners
Calhoun County, Florida:

ATTEST:



Marion L. Brown
Chairman



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

**RESOLUTION 2016-23
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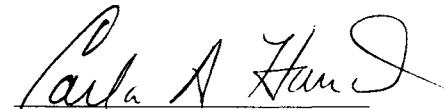
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CALHOUN COUNTY, FLORIDA:



Marion L. Brown
Chairman

ATTEST:



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

**RESOLUTION 2016-24
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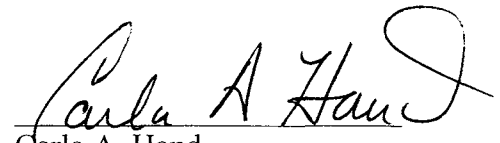
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BOARD OF COUNTY COMMISSIONERS
CALHOUN COUNTY, FLORIDA:



Marion L. Brown
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