

**FRANKLIN COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET PUBLIC HEARING
COURTHOUSE ANNEX, COMMISSION MEETING ROOM
SEPTEMBER 12, 2023
5:15 P.M.**

MINUTES

Commissioners Present: Ricky Jones-Chairman, Jessica Ward-Vice-Chairman, Cheryl Sanders, Ottilie Amison
Commissioner Absent: Noah Lockley
Others Present: Michele Maxwell-Clerk of Court, Linda Phillips-Finance Officer, Michael Moron-County Coordinator, Erin Griffith-Fiscal Manager/Grants Coordinator

Call To Order

Chairman Jones called the hearing to order.

Invocation and Pledge of Allegiance

Chairman Jones led the Board in prayer followed by the Pledge of Allegiance.

Budget Update

1. Budget Information

At this meeting, the Board must adopt the *tentative budget and tentative millage rate* to be advertised according to statutory requirements.

1. It will take 5.4707 mills to fund this budget.
2. The total of the tentative budget is \$96,709,896.
3. The tentative millage rate of **5.4707** mills is **12.26%** greater than the rolled back rate of **4.8734** mills.
4. The millage is 12.26% above the rolled back rate due to an increase in the FRS retirement contribution rates as set by the Florida Legislature, an increase of 4% in the cost of health insurance, increases in constitutional officers budgets and department budgets due to inflationary cost increases in fuel, supplies, utilities and capital needs, one new employee to assist with grants, one new employee to assist the building and zoning department, one new parks and recreation groundskeeper, \$50,000 for contractual services for code enforcement activities, increases in ad valorem transfers to other operating funds and capital outlay, and the funding of the third and fourth year implementation of the five year pay and classification plan as developed by Evergreen Solutions for all employees of Franklin County.
5. The date set for the **FINAL BUDGET HEARING** to adopt the final millage rate and budget for Fiscal Year 2023/2024 is **TUESDAY, SEPTEMBER 26th, 2023, AT 5:15 PM**, at the Franklin County Courthouse Annex, County Commission Meeting Room, 34 Forbes Street, Apalachicola, FL.

The Property Appraiser is required to certify to the County Commission the taxable value of real property by July 1st of each year. The certified value is the basis for calculating a proposed millage rate. I am

pleased to announce Franklin County has an increase in taxable value of 14.64%. At this increase in value, one mill will generate \$3,039,509 in 2023. In the current budget, the millage rate of 5.4707 generated \$14,504,787. In the upcoming budget, the current millage rate of 5.4707 would generate \$16,628,247. The rolled-back millage rate is the rate that nets the same ad valorem proceeds that a taxing authority operated on in the prior budget year

(This does take into account the effect of the amount transferred to the tax increment district and omits the added value of new construction from the calculation). The rolled-back rate is 4.8734 and would generate \$14,812,748 in ad valorem proceeds – the preliminary millage 5.4707 with \$16,628,247 in property tax proceeds is currently 12.26% over the rolled-back rate or \$1,815,499 over in ad valorem proceeds. The total difference between budgeted property tax revenues from one year to the next excluding the effects of the tax increment districts and the value of new construction is \$2,123,460.

The proposed budget totals \$96,709,896. The change in total budget can be attributed in part to the some of the special funds: the balance in the Health Care Trust Fund will grow by more than \$2.44 million, Weems Memorial Hospital Fund is more than the prior year by \$3.28 million, the Airport Fund has an additional \$2.44 million dollars in grant project and the Tourist Development Fund grew by almost \$1.58 million due to the additional 1% levy.

In 2023, Homesteaded Properties with just values exceeding taxable values, saw an increase in accessed value of 3% based on the Save Our Homes Cap Increase (which is the lesser of CPI or 3%). A homeowner with a house valued at \$150,000 with a \$50,000 homestead exemption would have paid \$547 in county taxes in 2022. At the proposed 2023 rate and the 3% adjustment to value, that homeowner would pay \$564 in county taxes.

Items that increased the operational budget (\$2,593,170) less those with decreases (\$462,323) result in a net increase that is approximately the difference in budgeted ad valorem proceeds. The summarized increases and decreases that make up this difference from the 22/23 budget to the 23/24 budget are summarized in the table below.

REVENUE LOSSES / INCREASES TO THE BUDGET	AMOUNT
SHERIFF'S DEPARTMENT BUDGET INCREASE	\$103,267
PROPERTY APPRAISER BUDGET INCREASE	\$10,254
TAX COLLECTOR BUDGET INCREASE	\$26,227
CLERK OF COURTS BUDGET INCREASE	\$1,372
SUPERVISOR OF ELECTIONS BUDGET INCREASE + CAPITAL EQUIPMENT OF \$44,360	\$196,947
ROAD DEPARTMENT BUDGET INCREASE	\$47,000
ANIMAL CONTROL BUDGET INCREASE	\$6,122
PARKS AND RECREATION BUDGET INCREASE	\$109,989
LIBRARY BUDGET INCREASE	\$2,039
PLANNING & ZONING BUDGET INCREASE	\$21,028
CODE ENFORCEMENT CONTRACT SERVICES	\$50,000
EMERGENCY MANAGEMENT BUDGET INCREASE	\$11,892
EMERGENCY MANAGEMENT BUILDING REPAIRS (AC & ELECTRICAL BLDG ROOF)	\$20,000
MOSQUITO CONTROL BUDGET INCREASE	\$39,957
EXTENSION OFFICE	\$3,393
GUARDIAN AD LITEM PROGRAM	\$3,285
AUDITOR FEE	\$1,950

CARRABELLE CRA - INCREASE IN TRANSFER OUT	\$37,085
HEALTH INSURANCE (4% INCREASE & INS FOR NEW POSITIONS)	\$29,503
YEAR 3 & 4 PAY PLAN IMPLEMENTATION	\$746,248
FRS RETIREMENT CONTRIBUTION RATE INCREASE	\$267,763
INCREASE IN PROPERTY INSURANCE COVERAGE GENERAL GOVERNMENT BUILDINGS	\$100,000
INCREASE IN TRANSFER TO LIBRARY FUND	\$18,489
INCREASE IN TRANSFER TO ROAD & BRIDGE FUND	\$364,368
INCREASE IN TRANSFER TO MOSQUITO CONTROL FUND	\$69,084
INCREASE IN TRANSFER TO CAPITAL OUTLAY FUND (TO FUND CAPITAL PURCHASES)	\$252,452
DECREASE IN TRANSFER FROM TIPPING FEE FUND TO GENERAL FUND	\$54,256
TOTAL COST INCREASES TO THE BUDGET	\$2,593,970
OFFSETS / REDUCTIONS TO THE BUDGET	AMOUNT
INCREASE IN STATE SHARED REVENUES & AD VALOREM OFFSET (UPDATED ESTIMATE)	\$264,344
CUMULATIVE INCREASE IN BUILDING PERMIT FEES (UPDATED ESTIMATE)	\$197,979
TOTAL OFFSETS / REDUCTIONS TO THE BUDGET	\$462,323
TOTAL SUMMARIZED REVENUES LOSSES / INCREASES NET OFFSETS / REDUCTIONS TO THE BUDGET	\$2,131,647

Supplemental Attachments:

20- and 10-Year Millage Rate Comparison

Market high of 4.112 billion in taxable value with budgeted ad valorem proceeds of \$15,808,934 and 191 budgeted positions in fiscal year 2006/2007. 15 years later: 3.09 billion in taxable value with proposed ad valorem proceeds of \$16,628,247 and 189 positions.

Summarized Total Budget by Fund

Budgeted totals by fund and preliminary budget for 23/24. County operating funds include the General Fund, Fine & Forfeiture Fund, Library Fund, Road & Bridge Fund, and Mosquito Control Fund. The total budget is \$96,709,896 – county operational funds (day-to-day operations) account for \$28,912,681 – others are special purpose.

Public Comments

Chairman Jones called for public comments. Mr. Mason Bean appeared for the Concerned Citizens. He noted they are on the same team and as they need things they will ask and asked the Board to do the same. Commissioner Sanders inquired about the Bald Point Trust fund. Mrs. Griffith noted the available balance is \$379,611. She noted she is not sure right off hand how much has been spent out of it over the last three years, but it has not been much. Commissioner Ward said there is a rumor going around that the Board is responsible to give raises for the constitutional offices. She noted that when the Board gives them their budgets, that constitutional officer has the right to do what they feel fit. It is up to the discretion of the constitutional officer. It is also at there discretion to set the base rate pay. The Board has responsibility for the other departments such as mosquito control, parks, and recreation. Constitutional officers can do what they want with their budgets. Mrs. Griffith noted that the Board will only contribute the amount allocated in the pay plan. If an employee is being paid above the rate of the plan, the Board would only fund the 1% increase per year.

Budget Discussion

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\$379,611. She noted she is not sure right off hand how much has been spent out of it over the last three years, but it has not been much. Commissioner Ward said there is a rumor going around that the Board is responsible to give raises for the constitutional offices. When we give them their budgets, that constitutional officer has the right to do what they feel fit. It is up to the discretion of the constitutional officer. It is also at their discretion to set the base rate pay. The Board has responsibility for the other departments such as mosquito control, parks, and recreation. Constitutional officers can do what they want with their budgets. Mrs. Griffith noted that the Board will only contribute

Adoption of 2023-24 Tentative Millage Rate and Budget

On a motion by Commissioner Sanders, seconded by Commissioner Ward, and by a unanimous vote of the Board present, the Board approved the 2023-24 Tentative Millage Rate and Budget. Motion carried 4-0.

2. Board action to adopt a resolution adopting the tentative 2023-24 millage levy

**RESOLUTION
FRANKLIN COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION ADOPTING TENTATIVE MILLAGE LEVY
A RESOLUTION OF THE BOARD OF COUNTY
COMMISSIONERS OF FRANKLIN COUNTY, FLORIDA,
ADOPTING THE TENTATIVE MILLAGE LEVY FOR FRANKLIN
COUNTY FOR FISCAL YEAR 2023-2024.**

WHEREAS, the Board of COUNTY COMMISSIONERS of Franklin County, Florida, September 12th, 2023, adopted Fiscal Year 2023-2024 Tentative Millage Rate following a public hearing as required by Florida Statute 200.065: and

WHEREAS the gross taxable value for operating purposes not exempt from taxation within Franklin County has been certified by the County Property Appraiser to the BOARD OF COUNTY COMMISSIONERS as \$3,039,509,920.

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF COUNTY COMMISSIONERS of Franklin County, Florida that:

The Fiscal Year 2023-2024 tentatively adopted operating millage rate for Franklin County is **5.4707** mills which is greater than the rolled-back rate of **4.8734** mills by **12.26%**.

DULY ADOPTED at a public hearing this 12th day of September 2023.
Time adopted 5:38 p.m.

On a motion by Commissioner Sanders, seconded by Commissioner Ward, and by a unanimous vote of the Board present, the Board adopted the above resolution adopting the tentative 2023-24 millage levy. Motion carried 4-0.

3. Board action to adopt a resolution adopting the tentative 2023-24 tentative budget

**RESOLUTION
FRANKLIN COUNTY
BOARD OF COUNTY COMMISSIONERS**

RESOLUTION ADOPTING TENTATIVE BUDGET

WHEREAS, the Board of County Commissioners of Franklin County, Florida has determined the amount of funds required for a Tentative Budget for the 2023-2024 Fiscal Year and

WHEREAS, the Board of County Commissioner has given due notice as required by law, and has held a public hearing as required by Florida Statute 200.065, and

WHEREAS, the Board of County Commissioners of Franklin County, Florida, has set forth the appropriations and revenue estimate for the Tentative Budget for Fiscal Year 2023-2024 in the amount of \$96,709,896.

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

1. The Fiscal Year 2023-2024 Tentative Budget be adopted.
2. That copies of this Resolution containing the Tentative Budget be spread upon the records of Franklin County, Florida.

This Resolution **duly adopted** at a public hearing this 12th day of September 2023.

Time adopted 5:39 p.m.

On a motion by Commissioner Ward, seconded by Commissioner Sanders, and by a unanimous vote of the Board present, the Board adopted the above resolution adopting the tentative 2023-24 tentative budget. Motion carried 4-0.

Commissioners' Comments

Commissioner Sanders noted concerns at the project on Highway 67 project noting she has requested that put up a blinking light to warn drivers.

Adjournment

There being no further business before the Board, the meeting was adjourned.

Ricky Jones – Chairman

Attest:

Michele Maxwell – Clerk of Courts

The audio is available upon request. Please e-mail jgay@franklinclerk.com, call 850-653-8861 to speak with the Administrative Assistant, or submit a request in writing to obtain audio of this meeting.