

**CALHOUN COUNTY BOARD OF COUNTY COMMISSIONERS
MINUTES
TRIM BUDGET HEARING
September 8, 2014
5:01 p.m. CT**

PRESENT AND ACTING:

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

**GLENN KIMBREL, SHERIFF
CARLA A. HAND, CLERK
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.

Prayer and pledge allegiance to the flag were led by Commissioner Brown.

Chairman Flowers stated this is the first of two required public hearings by the Calhoun County BOCC for the 2014 property taxes as assessed on January 1st. The millage currently in the proposed budget is 9.90 mills and the rollback rate is 9.8570 mills. Chairman Flowers stated the proposed millage rate is greater than the rollback rate by .44%. Chairman Flowers said there is an increase in ad valorem taxes from the prior year.

Clerk Hand stated the \$25,972 increase in ad valorem taxes is due to the increase in retirement rates and overall price increases over last year. Also, the proposed budget includes a 1.5% pay increase for employees of both the County and Constitutional Officers.

Clerk Hand stated after the changes were made to the proposed budget (net reductions) as approved at the September 2, 2014 meeting a reduction of \$31,716 is still necessary to balance the budget without using reserves. The Clerk further stated the Constitutional Officers have indicated they will return at least \$32,000 from their 2013-2014 appropriations. It was further explained the \$32,000 would not be a reduction of the 2014-2015 expenditures but would be an addition to reserves at the end of 2013-2014.

Commissioner McDougald expressed his concerns over increased budget requests (including the proposed 1 ½% raise) with no additional revenue anticipated. Commissioner McDougald also expressed the need to be a member of the Small County Coalition and possibly other entities that benefit the County.

The Clerk presented to the Board for their consideration re-designating \$500,000 of the Reserve for Working Capital to Reserve for Contingencies. The Clerk explained this would make it easier (less costly) for the Board to use some of the Reserves if necessary such as for the Heating Ventilation Air

Conditioning (HVAC) system; spending reserves will still require a Board vote but will not require re-advertising of the budget or holding a public hearing.

- ❖ Commissioner Shelton made a motion to move \$500,000 to Reserve for Contingencies from Reserve for Working Capital. Commissioner Brown seconded the motion. The Chairman called for public comment. There was no public comment. The vote passed unanimously 4-0.

Chairman Flowers asked for public comment. (Requirement of TRIM Public Hearing)

Gene Bailey asked whether the increased ad valorem taxes of \$25,972 and \$31,716 reduction in reserves or undetermined cuts are really increased budget expenditures of \$57,688 over last year. There was some discussion. There were no other public comments.

Chairman Flowers explained the Board must adopt by resolution the tentative millage and presented to the Board Resolution 2014-17:

**RESOLUTION 2014-17
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 2014 - 2015; PROVIDING FOR
AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners of Calhoun County, Florida, on September 8, 2014, adopted Fiscal Year 2014-2015 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 \$393,519,857.

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

1. The FY 2014-2015 operating millage rate of 9.90 mills, which is greater than the rolled-back rate of 9.8570 mills by .44%.
2. This resolution shall take effect immediately upon its adoption.

DULY PASSED AND ADOPTED at a public hearing this 8th day of September, 2014.

- ❖ A motion was made by Commissioner Shelton to adopt Resolution 2014-17, seconded by Commissioner McDougald. The Chairman called for public comment. There was no public comment. The motion passed unanimously 4-0.

Chairman Flowers explained the Board must adopt by resolution the tentative budget and presented to the Board Resolution 2014-18. Commissioner McDougald asked if the Small County Coalition was included in the Tentative Budget of \$16,289,568 and it was stated no it was not. Commissioner McDougald stated he would like the County to pay membership dues to the Small County Coalition for 2014-2015. Chairman Flowers indicated if Commissioner McDougald could get the Constitutional Officers to return additional funds from their 2013-2014 budgets to cover the membership dues he would agree to payment of the dues for 2014-2015 membership.

**RESOLUTION 2014-18
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 2014 - 2015;
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners of Calhoun County, Florida, on September 8, 2014, 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 2014-2015 in the amount of \$16,289,568.

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

1. The Fiscal Year 2014-2015 Tentative Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

DULY PASSED AND ADOPTED at a public hearing this 8th day of September, 2014.

- ❖ A motion was made by Commissioner Shelton to adopt Resolution 2014-18 and seconded by Commissioner Brown. The Chairman called for public comment. There was no public comment. The motion passed 3-1. Commissioner McDougald was opposed.

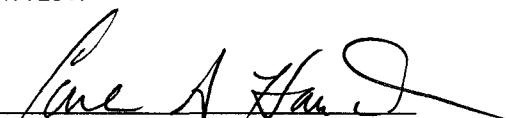
Chairman Flowers advised the Final Budget (TRIM) Hearing is set for September 22, 2014 at 5:01pm.

There being no further business, the meeting was adjourned.

ATTEST:



Thomas G. Flowers
Chairman



Carla A. Hand
Clerk to the Board of County

ORDON 15 000150

Commissioners,
Calhoun County, Florida

**RESOLUTION 2014-17
OF THE BOARD OF COUNTY COMMISSIONERS
OF CALHOUN COUNTY, FLORIDA**

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CALHOUN COUNTY, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF
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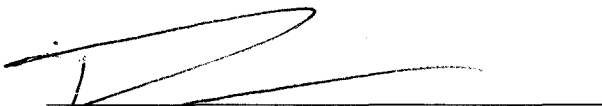
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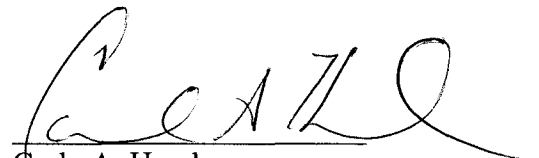
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BOARD OF COUNTY COMMISSIONERS
CALHOUN COUNTY, FLORIDA:



Thomas G. Flowers
Chairman

ATTEST:



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

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OF THE BOARD OF COUNTY COMMISSIONERS
OF CALHOUN COUNTY, FLORIDA**

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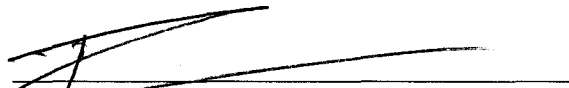
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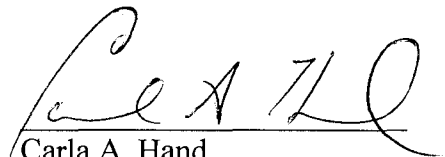
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BOARD OF COUNTY COMMISSIONERS
CALHOUN COUNTY, FLORIDA:


Thomas G. Flowers
Chairman

ATTEST:


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

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