

Board of County Commissioners
Agenda Request

Date of Meeting: September 19, 2023

Date Submitted: September 13, 2023

To: Honorable Chairman and Members of the Board

From: Edward J. Dixon, County Administrator
Georgette Daniels, Assistant County Administrator
Jenifer Burgess, Budget Manager

Subject: **Public Hearing** – Public Hearing for Adoption of Final Budget for FY 2023/2024

Statement of Issue:

Conduct the second public hearing for the adoption of the County-wide final budget for FY 2023/2024.

Background:

Pursuant to Florida Statutes 129.03 and 200.065, the County Property Appraiser certified to the Board of County Commissioners 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 final budget, these certified figures were used as the basis for estimating the millage rate required to be levied.

In August 2023, the Board advised the County Property Appraiser of its proposed millage rate, its rolled-back rate, 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 Statute 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 200.069. These notices were then mailed to all respective property owners in Gadsden County.

Analysis:

In accordance with Florida Statute 129.03 and 200.065, after discussion and public comment regarding the tentative millage rate and budget, the Board adopted its tentative millage rates prior to adopting its tentative budget.

Also, in accordance with the Florida Statutes and direction given by the Board, staff advertised a summary of the budget and notice of budget hearing, including the date, time, and place of the second public hearing on the final millage rate and final budget.

Also, in accordance with the Florida Statutes, after discussion and public comment regarding the final millage rate and final budget, the Board is required to adopt its final millage rate prior to adopting its final budget.

- For FY 2023/2024, the proposed Gadsden County wide operating millage rate is 9.2500 mills.
- The calculated rolled-back millage rate (the property tax rate that generates the same amount of property tax revenue as last year) is 7.8597 mills which is 1.1403 mills less than the current rate of 9.0000 mills.
- The current year rate of 9.0000 mills as a percent change of the rolled-back rate (7.8597 mills) is 14.51% more.

Options:

1. Adopt, via Resolution, the Final FY 2023/2024 Countywide Budget. **(Resolution No. 2023-026).**
2. Board Direction.

County Administrator's Recommendation:

Options 2 Board Direction

NOTE:

Both 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.

Resolution #2023-026

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 200.065, has advised the County Property Appraiser of its proposed millage rate, of its rolled-back rate, and of the date, time and place at which a public hearing would be held to consider the tentative budget; and

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 200.065, held the first public hearing on September 12, 2023, for the purpose of hearing requests and complaints from the public regarding the tentative budget; and

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2023/2024 final budget; and

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, set forth the appropriations and revenue estimate for the final County wide budget for Fiscal year 2023/2024 for the amount of \$63,483,156.

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

The Fiscal Year 2023/2024 Final Countywide Budget be adopted by fund.

Adopted this 19th day of September 2023.

Gadsden County, Florida

By: _____

Kimblin NeSmith, Chair
Board of County Commissioners

Attest:

Nicholas Thomas, Clerk of Circuit Court