

**MINUTES OF A BUDGET WORKSHOP OF THE GILCHRIST COUNTY  
BOARD OF COUNTY COMMISSIONERS HELD AUGUST 25, 2015**

The Gilchrist County Board of County Commissioners, in and for Gilchrist County Florida, convened in a **Budget Workshop** on **Tuesday, August 25, 2015** at **4:00 p.m.** in the Board of County Commissioners Meeting Room located at 210 South Main Street, Trenton, Florida, with the following member's present to-wit:

<i>District I</i>	<i>Commissioner Sharon A. Langford</i>
<i>District II</i>	<i>Commissioner D. Ray Harrison, Jr.</i>
<i>District III</i>	<i>Commissioner Todd Gray, Chairman</i>
<i>District IV</i>	<i>Commissioner Marion Poitevint</i>
<i>District V</i>	<i>Commissioner Kenrick Thomas, Vice Chairman</i>

**Others in Attendance**

Todd Newton, Clerk of Court; Jacki Johnson, Director of Finance; Patty McCagh, Deputy Clerk/Board Secretary; Richard Romans, Deputy Clerk/Finance; Bobby Crosby, County Administrator; Terri Hilliard, Administrative Assistant; David Lang, Jr., County Attorney; Jeannine Pfannschmidt, Administrative Assistant, Sheriff Bobby Schultz., Damon Leggett, Property Appraiser; Carrie Mizell, Gilchrist County Journal and Katherine LaBarca.

**Call to Order**

Chairman Todd Gray called the Budget Workshop to order at 4:00 p.m. County Administrator, Bobby Crosby delivered the invocation and Commissioner D. Ray Harrison, Jr., led the pledge of allegiance.

**Budget Workshop**

The purpose of this workshop was to discuss the FY15/16 Proposed Budgets, for the following subjects:

**Changes after 08/05/15 Budget Workshop**  
**Budget Recap – Ad Valorem**  
**General Revenue; Proposed Millage Rate Changes for 2016**  
**MSTU; Proposed Millage Rate Changes for 2016**  
**Fund Balance Analysis**

All recommendations will be considered during the budgeting process and changes will be presented at future workshops, for the Boards' further consideration.

**Changes after 08/05/15 Budget Workshop**

Mr. Newton, Clerk of Court, presented and reviewed the Changes After 07/16/2015 Budget Work Shop, as follows:

FUND	DESCRIPTION	AMOUNT
001	SCOP-Santa Fe Loop Rd (Rev/Exp) - \$361,719	\$ -
001	SCOP-CR340 / CR232 (Rev / Exp) - \$164,614	\$ -
001	FRDAP Hart Springs Projects (Rev/Exp) - \$150,000	\$ -
001	Sheriff increase in FRS	\$ (36,664)
001	Sheriff decrease in Health Ins	\$ 13,806
001	Clerk decrease in Health Ins	\$ 900
001	Property Appraiser decrease in Health Ins	\$ 1,692
001	Supervisor of Elections decr in Health Ins	\$ 1,579
001	Tax Collector decrease in Health Ins	\$ 2,000
001	General Fund Health Insurance decrease	\$ 106,443
122	Fire Health Ins decrease	\$ 2,023
140	Road Dept Health Insurance decrease	\$ 16,835
190	E911 Health Ins decrease	\$ 133
410	EMS Health Ins decrease	\$ 19,921
434	Solid Waste Health Ins decrease	\$ 7,974
190	Transfer Out from Fund 001 (E911)	\$ (87,812)
001	Payment in lieu of taxes	\$ 12,467
		\$ -
<b>Total</b>		<b>\$ 61,297</b>

### **Clerk**

Todd Newton, Clerk of Circuit Court reported on the changes for health insurance which is coming back into the budget with a decrease in health insurance. He reported one major increase which is the Sheriff's increase with FRS and the transfer out for E911. The changes that have occurred since the last workshop, was a decrease in the needed funds of \$61,297.

### **Budget Recap**

Ad Valorem @ 10 mills: Mr. Newton presented a Budget Recap based on all of the changes if you were to go with the proposed millage rate of 10 mills. This does provide the required reserve that the BOCC chooses to have in the general fund. This would provide additional funds back into the fund balance. Discussion took place.

## **Millage Rate**

Mr. Newton reviewed the General Revenue with discussion on proposed millage rate changes for 2016, compared to what the Gross Taxable Value was for 2014 and 2015. Mr. Newton gave several scenarios on the different rates. Discussion took place.

## **MSTU Changes**

Mr. Newton reviewed the proposed millage rate change for the MSTU changes. Mr. Newton reported they went with the proposed 1.1019 Roll-Back Rate which would be an increase of \$9,515.

## **General Revenue Fund Balance Analysis**

Mr. Newton reported that we are providing the same level of service as we were in 2007 with less money. Mr. Newton showed various scenarios at different rates of millage rates. Discussion took place.

Chairman Gray threw out a suggestion that we might want to consider and that is to reduce the reserve from \$500,000 to \$250,000 and lower the millage rate so that the tax payers wouldn't have to shoulder the burden.

Mr. Newton stated that this was an Emergency Fund and based on things that were not planned for.

Jacki Johnson stated that you just can't predict what kind of emergencies might come up. Discussion took place.

## **Tentative Millage rate for General Revenue**

Mr. Newton said he is looking for some direction from the BOCC for a tentative budget at the September 3<sup>rd</sup> meeting with a tentative rate. Commissioner D. Ray Harrison, Jr. suggests advancing with the \$250,000 reserve and the 9.5 mills.

Damon Leggett, Property Appraiser reminded everyone that he is in favor of keeping the taxes as low as possible and will work on the value.

**It was the consensus of the Board to direct Staff to go forward with a proposed 9.5 rate with \$250,000 in reserve.**

## **Tentative Millage rate for MSTU-EMS**

Mr. Newton asked for direction in the millage rate for the MSTU-EMS. Commissioner Sharon A. Langford stated she would like to keep it the same as last year. All agreed to keep the MSTU the same as last year at the 1.1019 rate.

**Adjourn**

With there being no further business... Chairman Gray adjourned the budget workshop at **4:38 p.m.**

Attest:

Gilchrist County  
Board of County Commissioners

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Todd Newton, Clerk of Court

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Todd Gray, Chairman