

**MINUTES OF A BUDGET WORKSHOP OF THE GILCHRIST COUNTY
BOARD OF COUNTY COMMISSIONERS HELD JULY 31, 2017**

The Gilchrist County Board of County Commissioners, in and for Gilchrist County Florida, convened in a **Budget Workshop** on **Monday, July 31, 2017** at **1:00 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., Chairman</i>
<i>District III</i>	<i>Commissioner Todd Gray, Vice Chairman</i>
<i>District IV</i>	<i>Commissioner Marion Poitevint</i>
<i>District V</i>	<i>Commissioner Kenrick Thomas</i>

Others in Attendance

Todd Newton, Clerk of Court; Richard Romans, Director of Finance; Patty McCagh, Deputy Clerk/Board Secretary; Bobby Crosby, County Administrator; Donna Creamer, Administrative Assistant; David Lang, County Attorney; Ericka Hudson, Animal Control Officer; Bobby Rush, Solid Waste Manager; Sylvia Hiers, Library Manager; Lou Leone, Road Department Superintendent; Tim Powell, Building Official/Code Enforcement; and Gerald Lanier, Maintenance Supervisor; Chief Deputy Jeff Manning, GCSO; John Ayers, Gilchrist County Journal; Shelbie Hutto, Deputy Clerk/Finance; and Ralph Smith, Director of Emergency Management.

Budget Workshop

The purpose of this workshop was to discuss the FY 17/18 Proposed Budgets, for the following subjects: (Department Heads were present for discussion)

General Government
 Courthouse Operations
 Other Building Operations
 Detention & Corrections
 Community Development
 Code Enforcement
 Tourist Development
 Animal Control
 Library
 Rodeo Arena
 Solid Waste – Physical Environment
 Road & Street
 Emergency/Disaster Relief
 Self-Insured Fund
 Other Departments/Subjects

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

Call to Order

Chairman D. Ray Harrison, Jr., called the budget workshop to order at 1:05 p.m. Commissioner Todd Gray delivered the invocation and Commissioner Kenrick Thomas led the pledge of allegiance.

Budget Recap

Mr. Todd Newton, Clerk of Court, led the workshop starting off presenting a Budget Recap for Fiscal Year 2017-2018 and followed with the following subjects:

Budget Revenues and Expenditure Analysis for 2017-2018 for the General Fund, Road Department and Solid Waste: Mr. Newton explained the Balance Forward, Reserve, and Cash Forward regarding the revenues and expenditures for these three Funds.

Budget Recap Fiscal Year 2018 – Major Funds: Mr. Newton explained that the numbers presented for **Budgeted Expenditures and Transfers** *does not include* Reserve for Cash Carry Forward and the **Budgeted Revenues** *does not include* Balance Forward in Revenues.

Changes after 07/20/17 Budget Request Book Preparation: Mr. Newton stated that since the preparation of the Budget Request Book there were budget changes totaling (\$18,403). The changes reflected in that total included the following:

- Increased call activity in 911 center justifies transferring more cost for the call center expenditures (Includes debt svc payment for new phone system)
- Increase in Trenton CRA payment – reflects change in value
- Addition of debt Proceeds and Costs related to SW 62nd Court

Ad Valorem – General Fund and MSTU – Emergency Medical Services: Mr. Newton reviewed the history of Ad Valorem reflecting on the Millage, Amount Budgeted and Amount Received for the time frame of 2009-2017 as well as what is proposed for this year, 2018.

General Revenue: Mr. Newton presented a comparisons for the following:

- Gross Taxable Value for 2016 and 2017; there was an increase of \$36,955,320 in 2017
- Ad Valorem Proceeds @ stated millage of 9.5000 for 2016 and 2017; there was an increase of \$351,076 in 2017

Roll-Back Rate 9.1754... Proceeds \$5,895,148 with increase of \$142,522

Mr. Newton discussed the numbers for General Revenue with other options for consideration if millage rate was changed; millage rate, proceeds and increases.

MSTU: Mr. Newton presented a comparisons for the following:

- Gross Taxable Value for 2016 and 2017; there was an increase of \$37,061,075 in 2017
- Ad Valorem Proceeds @ stated millage of 1.0996 for 2016 and 2017; there was an increase of \$40,752 in 2017

Roll-Back Rate 1.0624... Proceeds \$689,515 with increase of \$16,609

Mr. Newton discussed the numbers for MSTU with other options for consideration if millage rate was changed; millage rate, proceeds and increases.

TRIM Compliance Options for General Fund and MSTU: Mr. Newton presented and reviewed the numbers for the 17/18 Requested Budget for General Revenue with the millage rate of 9.5 mills with the proceeds of \$6,103,702 and the Roll-Back Rate 9.1754 mills with the proceeds of \$5,895,148 leaving a decrease of (\$208,554) in the Requested Budget.

Mr. Newton also presented the numbers for MSTU 17/18 Requested Budget with a millage rate of 1.0996 mills with the proceeds of \$713,658 and the Roll-Back Rate of 1.0624 mills with proceeds of \$689,515 leaving a decrease of (\$24,143) in the Requested Budget.

Mr. Newton also presented a chart of the Property Value vs. Ad Valorem Taxes, for the history of 2007 – 2018.

General Revenue Fund Balance Analysis: Mr. Newton presented and discussed the estimated numbers for the 2017 General Revenue Fund Balance, in the amount of \$6,911,836 which reflected a change in the amount of \$899,700; 2018* Fund Balance reflected the total of \$6,848,067 with a change of (\$63,769). *2018 includes transfer to Transportation Fund of \$202,345.

Retirement Contributions to FRS: Mr. Newton presented and discussed the percentage increase/(decrease) from 2017 to 2018 made to FRS including Regular, Special Risk, Elected Officials, Senior Management, and Drop contributions.

Retirement Contributions to FRS History: Mr. Newton also presented and discussed the History of Retirement Contributions to FRS for the period of 2013 until 2018, which included Reemployed contributions.

Budgeted State Revenues 2017 vs 2018: Mr. Newton presented and discussed the State Shared Revenues for General Fund and the transportation Fund which included the amount, difference in amounts and the reflected change in percentages.

Proposed Budget Presentations...

Mr. Todd Newton, Clerk and/or Mr. Bobby Crosby, County Administrator, presented for discussion, the proposed budgets, for the following Departments; General Government, Courthouse Operations, Other Building Operations, Detention & Corrections, Community Development, Code Enforcement, Tourist Development, Animal Control, Library, Rodeo Arena, Solid Waste – Physical Environment, Road & Street, Emergency/Disaster Relief, Fuel Depot, and Self Insurance Fund.

If any changes were considered, with consensus of the Board, direction was given for the Clerk and Finance Director to move forward correcting the proposed budget to reflect changes.

Chairman D. Ray Harrison requested to look at the budget **without** the Step-Plan and **with** all the other mandated funding.

Mr. Newton asked for clarification on his request. It was confirmed to look at the budget without the Step-Plan and any costs associated with the Step-Plan.

This concluded the Budget Workshop.

Mr. Newton reminded the Board that the next scheduled budget workshop will be on Thursday, August 3rd at 3:00 p.m.

Adjourn

With there being no further business... a motion was made by Commissioner Kenrick Thomas, seconded by Commissioner Todd Gray. Chairman Harrison adjourned the budget workshop at **2:44 p.m.**

Gilchrist County
Board of County Commissioners

Attest:

Todd Newton, Clerk of Court

D. Ray Harrison, Jr., Chairman