

September 10, 2009 Public Hearing Minutes
FY 2009/10 Final Budget

September 10, 2009 Public Hearing 2009-10 Final Budget

Present: Sam Johnson District No. 5, Chairman
Bob English District No. 1, Vice Chairman
Randy Wilkinson District No. 2
Edwin V. Smith District No. 3
Jean Reed District No. 4

Also Present: Mike Herr County Manager
Michael Craig County Attorney

The Board convened pursuant to adjournment taken on September 3, 2009.

CALL TO ORDER (Commissioner Sam Johnson, Chair)

PURPOSE OF PUBLIC HEARING (Michael Craig, County Attorney)

1. [Hearings are primarily for the purpose of explaining the budget, adopted tax levy, and any adopted amendments as well as affording the general public the opportunity to participate in the budget process.](#)

Minutes: Michael Craig, County Attorney, explained that the public hearing is primarily for the purpose of explained the budget, adopted tax levy, and any adopted amendments as well as affording the general public the opportunity to participate in the budget process.

DISCUSS ADOPTED TENTATIVE MILLAGE RATES (Todd Bond, Budget & Management Services Director)

2. [Discuss the 2009/10 Board of County Commissioners adopted tentative operating millage rate.](#)

Minutes:

Todd Bond, Director of Budget and Management Services, reported that the adopted tentative operating millage rate of 6.8065 mills is a 13.92% decrease in property taxes. He said the rolled-back rate for 2009/10 is 7.9072 mills, and that is the millage rate exclusive of new construction, additions, and deletions which would provide the same ad valorem tax revenue as this year, as well as modified for the growth in CRA value. The 2009/10 adopted tentative operating millage of 6.8065 mills produces \$206,164,935 in ad valorem tax revenue which is \$33,339,564 less than that produced at the rolled-back rate of 7.9072 mills.

Mr. Bond said the adopted tentative operating millage of 6.8065 is the same as the prior year operating millage.

Mr. Bond stated the 2009/10 proposed tentative operating millage of 7.9072 is levied for four funds:

	<u>FY09 Mills</u>	<u>FY10 Mills</u>
General Fund	5.6665	5.6665
Land Mgmt Trust Fund	0.0800	0.1300
Land Acquisition Trust Fund	0.0600	0.0100
Transportation	1.0000	1.0000
Total Proposed Tentative Operating Millage	6.8065	6.8065

3. [Requests from the public to speak in regard to the Board of County Commissioners adopted tentative operating millage rate.](#)

Minutes:

Chairman Johnson opened a public hearing.

Milton "Pat" McArthur said he was here last week and is quite disappointed in the crowd tonight. He said his concern is his new tax notice because it was almost identical to the dollar as last year and there is no benefit from the crisis the country is in. He said the County has to tighten up its belt.

Lynn Lindell said she lives in Solivita. She said she is not complaining for herself but there are many of the younger generation who are not doing well. She said she believes there should be a tax cut. She said she is concerned about services that will be cut. She said she does not want to suffer because of give-aways to builders. She said the impact fees should not be cut.

Commissioner Wilkinson asked how much the impact fees were lowered and Lea Ann Thomas, Assistant County Manager, stated the Board reduced Fire, EMS, Correctional, and Transportation impact fees. Discussion followed.

The Chairman closed the public hearing.

4. [Discuss the 2009/10 adopted tentative millage rate for the Polk County Parks Municipal Services Taxing Unit \(MSTU\).](#)

Minutes: Todd Bond, Director of Budget and Management Services, reported that the adopted tentative millage rate for the Polk County Parks Municipal Services Taxing Unit (MSTU) of 0.4219 mills is a 15.25% decrease in property taxes. The rolled-back rate for 2009/10 is 0.4978 mills and is the millage rate exclusive of new construction, additions, and deletions which would provide the same ad valorem tax revenue as this year, as well as modified for the growth in CRA value. The 2009/10 adopted tentative millage of 0.4219 produces \$7,701,900 in ad valorem tax revenue which is \$1,385,575 less than that produced at the rolled-back rate of 0.4978 mills.

5. [Requests from the public to speak in regard to the adopted tentative millage rate for the Polk County Parks MSTU.](#)

Minutes:

Chairman Johnson opened a public hearing.

Commission Reed read a letter from John Johnson regarding sales tax revenue noting that more of these revenues need to be reserved. He suggested imposing service fees rather than increasing taxes.

The Chairman closed the public hearing.

6. [Discuss the 2009/10 adopted tentative millage rate for the Polk County Library Municipal Services Taxing Unit \(MSTU\).](#)

Minutes:

Todd Bond, Director of Management and Budget Services, reported that the 2009/10 adopted tentative millage rate for the Polk County Library Municipal Services Taxing Unit (MSTU) of 0.2109 mills is a 15.23% decrease in property taxes. The rolled-back rate for 2009/10 is 0.2488 mills and that is the millage rate exclusive of new construction, additions, and deletions which would provide the same ad valorem tax revenue as this year as well as modified for the growth in CRA value. The 2009/10 adopted tentative millage of 0.2109 produces \$3,850,037 in ad valorem tax revenue which is \$691,875 less than that produced at the rolled-back rate of 0.2488 mills.

7. [Requests from the public to speak in regard to the adopted tentative millage rate for the Polk County Library MSTU.](#)

Minutes: Chairman Johnson opened a public hearing; no one spoke.

8. [Discuss the 2009/10 adopted tentative Environmental Lands Voted Debt Service millage rate.](#)

Minutes:

Todd Bond, Director of Budget and Management Services, reported that in November 1994, the voters approved a referendum providing up to 0.2000 mills for debt service required for the purchase of Environmentally Sensitive Lands. To date the Board approved a short-term borrow of \$14.0 million to accelerate the purchase of Environmentally Sensitive Lands. The loan proceeds are to be repaid with 0.0600 mills of the 0.2000 mills. Because the debt will be repaid with a voter approved millage, it will be reported and collected as Voted Debt Service not Operating Millage. The 2009/10 adopted tentative Environmental Lands Voted Debt Service millage of 0.0600 produces \$1,817,365 in ad valorem tax revenue.

9. [Requests from the public to speak in regard to the adopted tentative Environmental Lands Voted Debt Service millage rate.](#)

Minutes: Chairman Johnson opened a public hearing; no one spoke.

ADOPT THE FINAL MILLAGE RATES (Todd Bond, Budget & Management Services Director)

10. [Request the Board adopt the resolution establishing the Board of County Commissioners ad valorem operating millage rate of 6.8065 mills, Parks MSTU operating millage rate of 0.4219 mills, Library MSTU operating millage rate of 0.2109, and the Environmental Lands Voted Debt Service millage rate of 0.0600 mills to be levied for the 2009/10 fiscal year.](#)

Minutes:

Chairman Johnson requested the Board adopt the resolution establishing the Board of County Commissioners ad valorem operating millage rate of 6.8065 mills which is a 13.92% decrease under the rolled-back rate of 7.9072, the Parks MSTU operating millage rate of 0.4219 mills which is a 15.25% decrease under the rolledback rate of 0.4978, the Library MSTU operating millage rate of 0.2109 mills which is a 15.23% decrease under the rolled-back rate of 0.2488, and the Environmental Lands Voted Debt Service millage rate of 0.0600 mills to be levied for the 2009/10 fiscal year.

Michael Craig, County Attorney, read the resolution.

Motions:

Adopt Resolution No. 09-190 establishing the Board of County Commissioners ad valorem operating millage rate of 6.8065 mills which is a 13.92% decrease under the rolled-back rate of 7.9072, the Parks MSTU operating millage rate of 0.4219 mills which is a 15.25% decrease under the rolledback rate of 0.4978, the Library MSTU operating millage rate of 0.2109 mills which is a 15.23% decrease under the rolled-back rate of 0.2488, and the Environmental Lands Voted Debt Service millage rate of 0.0600 mills to be levied for the 2009/10 fiscal year. - PASS

Vote Results

Motion: Bob English

Second: Edwin Smith

Bob English - Aye

Sam Johnson - Aye

Jean Reed - Aye

Edwin Smith - Aye

Randy Wilkinson - Aye

DISCUSS ADOPTED TENTATIVE BUDGET

11. [Discuss the 2009/10 adopted tentative budget totaling \\$1,612,347,876.](#)

Minutes: Todd Bond, Director of Budget and Management Services, discussed the 2009/10 adopted tentative budget totaling \$1,612,347,876.

12. [Requests from the public to speak in regard to the adopted tentative budget.](#)

Minutes: Chairman Johnson opened a public hearing; no one spoke.

13. [Discuss the 2009/10 Polk County Parks MSTU adopted tentative budget totaling \\$43,651,364.](#)

Minutes: Todd Bond, Director of Budget and Management Services, discussed the 29009-10 Polk County Parks MSTU adopted tentative budget totaling \$43,651,364.

14. [Requests from the public to speak in regard to the 2009/10 Polk County Parks MSTU adopted tentative budget.](#)

Minutes: The Chairman opened a public hearing; no one spoke.

15. [Discuss the 2009/10 Polk County Library MSTU adopted tentative budget totaling \\$4,453,402.](#)

Minutes: Todd Bond, Director of Budget and Management Services, discussed the 2009-10 Polk County Library MSTU adopted tentative budget totaling \$4,453,402.

16. [Requests from the public to speak in regard to the 2009/10 Polk County Library MSTU adopted tentative budget.](#)

Minutes: The Chairman opened a public hearing; no one spoke.

17. [Discuss the 2009/10 Environmental Lands Voted Debt Service adopted tentative budget totaling \\$4,984,703.](#)

Minutes: Todd Bond, Director of Budget and Management Services, discussed the 2009/10 Environmental Lands Voted Debt Service adopted tentative budget totaling \$4,984,703.

18. [Requests from the public to speak in regard to the Environmental Lands Voted Debt Service adopted tentative budget.](#)

Minutes: The Chairman opened a public hearing; no one spoke.

ADOPT THE FINAL BUDGET

19. [Request the Board adopt the resolution which adopts the final budget in the amount of \\$1,612,347,876 for the 2009/10 fiscal year.](#)

Minutes:

Michael Craig, County Attorney, requested the Board adopt the resolution which adopts the final budget in the amount of \$1,612,347,876 for the 2009/10 fiscal year.

Motions:

Adopt Resolution No. 09-191 which adopts the final budget of \$1,612,347,876 which includes \$43,651,364 for the Parks MSTU, \$4,453,402 for the Library MSTU, and \$4,984,703 for the Environmental Lands Voted Debt Service Fund. The budget package includes: 1. The budget, appropriations and revenues by cost center; 2. FY 2009/10 budget changes from Adopted FY 2008/09 to Tentative FY 2009/10; 3. FY 2009-10 Pay Plan Procedures; 4. FY 2009/10 Position Changes/Reclasses; 5. Sheriff's Budget by Function (i.e., Law Enforcement, Detention, Judicial, and Debt Service; and 6. Community Investment Program CIP). - PASS

Vote Results

Motion: Bob English

Second: Jean Reed

Bob English	- Aye
Sam Johnson	- Aye
Jean Reed	- Aye
Edwin Smith	- Aye
Randy Wilkinson	- Aye

FINAL ASSESSMENT RATES AND NON-AD VALOREM ASSESSMENT ROLL

20. [Public Hearing to consider Resolution Adopting the final 2009/10 Assessment Rates and Non-Ad Valorem Assessment Roll for Fire Services Special Assessment.](#)

Attachment: [FinalRateResolution_final_08 21 09.pdf](#)

Minutes:

Linda McKinley, Deputy County Attorney, stated that each year, at a public hearing held

prior to September 15, the Board must adopt a final rate resolution and non-ad valorem assessment roll for the Fire Services Assessment. She said the proposed rates are set out in the proposed Resolution, are the same as were set out in the Tentative Rate Resolution adopted by this Board on July 22, 2009, and the proposed Resolution reflects no change in Fire Services Assessment rates from 2008.

The Chairman opened a public hearing.

Jeff Lynn said he lives in Polk City. He said his issue is how the rates are noticed. He said his business is an RV Park and every year he has to come to Bartow to see what he is being assessed.

Ms. McKinley said there is not a separate category for RV Parks because of a statute which includes that in commercial.

Mike Herr, County Manager, said he would like staff to take Mr. Lynn's name and phone number and contact him.

Chairman Johnson suggested talking with Marsha Faux, Property Appraiser, regarding this notice.

Mr. Lynn said he would like to see this rolled back into an MSTU or something like that.

The Chairman closed the public hearing.

Motions:

Adopt Resolution No. 09-192 establishing the rate of assessment for the fiscal year 2009/10, imposing fire assessments against property located within the Polk County Fire Services District and approving the fire assessment roll, and designate the County Attorney's Office to certify the final assessment rolls to the Tax Collector. - PASS

Vote Results

Motion: Jean Reed

Second: Bob English

Randy Wilkinson - Aye

Bob English - Aye

Sam Johnson - Aye

Jean Reed - Aye

Edwin Smith - Aye

21. [Public Hearing to consider Resolution Adopting the Final 2009/10 Assessment Rates and Non-Ad Valorem Assessment Roll for Solid Waste Special Assessment.](#)

Attachment: [FINALRESOL.09 revised.pdf](#)

Minutes:

Linda McKinley, Deputy County Attorney, reported that each year, at a public hearing held prior to September 15, the Board must adopt a final rate resolution and non-ad valorem assessment roll for the Solid Waste Assessment. She said the recommended rates for the 2009/10 fiscal year are as follows:

- ~ Unincorporated Area Disposal Charge: \$54.00
- ~ Unincorporated Area Collection Charge: 125.41
- ~ Total combined charge for unincorporated area: \$179.41
- ~ Disposal Charge for Cities of Frostproof and Eagle Lake: \$54.00

She explained that the disposal charge of \$54.00 reflects an increase of \$4.91 per residential property as a result of Board approved increases in Solid Waste Tipping Fees. She said the tipping fees have not been increased since 1995.

The Chairman opened a public hearing; no one spoke.

Motions:

Adopt Resolution No. 09-193 setting the Solid Waste Assessment at a total of \$179.41 for the unincorporated areas of Polk County (the sum of \$54.00 for disposal and \$125.41 for collection) and \$54.00 for the City of Eagle Lake and the City of Frostproof for disposal only, and designate the County Attorney's Office to Certify the final assessments rolls to the Tax Collector. - PASS

Vote Results

Motion: Jean Reed

Second: Edwin Smith

Sam Johnson	- Aye
Bob English	- Aye
Jean Reed	- Aye
Edwin Smith	- Aye
Randy Wilkinson	- Aye

22. [Public Hearing to consider Resolution Adopting the Final 2009/10 Assessment Rates and Non-Ad Valorem Assessment Roll for newly created Street Lighting Districts.](#)

Attachment: [FINAL RES 09.pdf](#)

Minutes:

Linda McKinley, Deputy County Attorney, reported that the Board, at the request of landowners, created six new Street Lighting Districts in 2008. She said that the proposed Resolution sets out the newly created Street Lighting Districts and the assessment rates and assessment roll for those districts. She said the amount of the assessment in each of the six newly created Street Lighting Districts set out in the proposed resolution is based upon the costs to operate and maintain the street lights in the districts. She explained that power company installation and operation charges are the primary components of the costs.

The Chairman opened a public hearing; no one spoke.

Motions:

Adopt Resolution No. 09-194 establishing final assessment rates and non-ad valorem assessment roll for newly created Street Lighting Districts. - PASS

Vote Results

Motion: Jean Reed

Second: Edwin Smith

Bob English - Aye

Sam Johnson - Aye

Jean Reed - Aye

Edwin Smith - Aye

Randy Wilkinson - Aye

23. [Public Hearing to consider Resolution Adopting the Final 2009/10 Assessment Rates and Non-Ad Valorem Annual Assessment Roll for the Lazy S Utility Municipal Services Benefit Unit.](#)

Attachment: [Final Resolution-Lazy S Utility .pdf](#)

Minutes:

Linda McKinley, Deputy County Attorney, reported that the required Public Hearing for collection of special assessments in the Lazy S neighborhood was held on September 10,

2009, after proper notice was published and the public was given an opportunity to comment. She recommended the Board adopt the proposed resolution.

The Chairman opened a public hearing; no one spoke.

Motions:

Adopt Final Assessment Resolution No. 09-195
adopting the 2009/2010 Assessment Rates and
Non-Ad Valorem Annual Assessment Roll for the - PASS
Lazy S Utility Municipal Services Benefit Unit
(MSBU).

Vote Results

Motion: Randy Wilkinson

Second: Jean Reed

Bob English - Aye

Sam Johnson - Aye

Jean Reed - Aye

Edwin Smith - Aye

Randy Wilkinson - Aye

ADJOURNMENT