

**FRANKLIN COUNTY BOARD OF COUNTY COMMISSIONERS
FINAL BUDGET HEARING
COURTHOUSE ANNEX, COMMISSION MEETING ROOM
SEPTEMBER 17, 2024
5:15 PM
MINUTES**

Commissioners Present: Ricky Jones-Chairman, Jessica Ward-Vice-Chairman, Cheryl Sanders, Ottilie Amison, and Anthony Croom, Jr.

Others Present: Michele Maxwell-Clerk of Court, Linda Phillips-Finance Director, Michael Moron-County Coordinator, Erin Griffith-Fiscal Manager/Grants Coordinator

Call To Order

Chairman Jones called the meeting to order.

Invocation and Pledge of Allegiance

Chairman Jones led the Board in prayer followed by the Pledge of Allegiance.

Budget Information

The Property Appraiser is required to certify to the County Commission the taxable value of real property by July 1st of each year. The certified value is the basis for calculating a proposed millage rate. Franklin County has an increase in taxable value of 13.91%. At this increase in value, one mill will generate \$3,462,400 in 2024. In the current budget, the millage rate of 5.4707 generated \$16,628,246. In the current tentative budget, the preliminary millage rate of 5.4546 would generate 18,886,008. The rolled-back millage rate is the rate that nets the same ad valorem proceeds that a taxing authority operated on in the prior budget year (this considers the effect of the amount transferred to the tax increment district and omits the added value of new construction from the calculation). The rolled-back rate is 4.9241 and would generate \$17,049,204 in ad valorem proceeds – the preliminary millage 5.4546 with \$18,886,008 in property tax proceeds is currently 10.77% over the rolled-back rate or \$1,836,804 over in ad valorem proceeds. The total difference between budgeted property tax revenues from one year to the next excluding the effects of the tax increment districts and the value of new construction is \$2,257,762. The tentative budget currently totals \$112,342,012. The change in total budget can be attributed in part to the some of the special funds: the balance in the Health Care Trust Fund will grow by almost \$1.6 million, Weems Memorial Hospital Fund is more than the prior year by \$1.8 million, the Tourist Development Fund grew by almost \$2.4 million due to the additional 1% levy, the LOGT Road Paving Fund grew by almost \$4 million due to additional grant funded projects, the Boating Improvement fund grew by over \$1 million due to additional grant funded projects, and the general fund has more than \$1 million in additional grant funded projects in the upcoming year. In 2024, Homesteaded Properties with just values exceeding taxable values, saw an increase in assessed value of 3% based on the Save Our Homes Cap Increase (which is the lesser of CPI or 3%). A homeowner with a house valued at \$150,000 with a \$50,000 homestead exemption would have paid \$547 in county taxes in 2023. At the proposed 2024 rate and the 3% adjustment to value, that homeowner would pay \$570 in county taxes.

ADDENDUM: At the County Commission meeting today, the Commission requested to see impact of moving \$764,252 funding for the Ambulance Service to the General Fund - the change in funding would reduce the proposed ad valorem proceeds in the upcoming budget from \$18,886,008 to \$18,081,346, effectively reducing the proposed millage rate from 5.4546 (10.77 % over the rolled-back rate) to 5.2222 mills (6.05% over the rolled-back rate). In 2024, Homesteaded Properties with just values exceeding taxable values, saw an increase in assessed value of 3% based

on the Save Our Homes Cap Increase (which is the lesser of CPI or 3%). A homesteaded property with a taxable value of \$150,000 with a \$50,000 homestead exemption would have paid \$547 in county taxes in 2023. If the 2024 rate is reduced to the 5.2222, with the 3% adjustment to value in the example above, that homeowner would pay \$546 in county taxes.

Public Comment

Mr. David Adlerstein inquired about the three non-governmental agencies that had been discussed at previous meetings. Mr. Moron noted that the Board addressed them at their last regular meeting, and he would send this information to Mr. Adlerstein.

Budget Discussion and Adoption

Chairman Jones noted that he presented the request to both cities to transfer the health care off of our ad valorem. He noted that they were both in favor of doing so. Commissioner Sanders thanked Chairman Jones for doing this for our citizens which in turn reduces their proposed taxes. Commissioner Sanders noted that she would ask the Board to follow through with what each of the cities have asked us to do in regard to health care.

On a motion by Commissioner Sanders, seconded by Commissioner Croom, and by a unanimous vote of the Board present, the Board approved shifting of ambulance services in the amount of \$764K from ad valorem to the healthcare surtax funds. Motion carried 5-0.

1. Adoption of 2024-25 Final Millage Rate and Budget
- a. Board action to adopt the final 2024-25 millage levy resolution

**RESOLUTION
FRANKLIN COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION ADOPTING MILLAGE LEVY**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FRANKLIN COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR FRANKLIN COUNTY FOR FISCAL YEAR 2024/2025; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the BOARD OF COUNTY COMMISSIONERS of Franklin County, Florida, on September 17th, 2024, adopted Fiscal Year 2024-2025 Final Millage Rate following a public hearing as required by Florida Statute 200.065: and

WHEREAS the gross taxable value for operating purposes not exempt from taxation within Franklin County has been certified by the County Property Appraiser to the BOARD OF COUNTY COMMISSIONERS as \$3,462,400,091.

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF COUNTY COMMISSIONERS of Franklin County, Florida that:

1. The Fiscal Year 2024/2025 operating millage rate for Franklin County is **5.2222** mills which is greater than the rolled-back rate of **4.9241** mills by **6.05%**.
2. This resolution shall take effect immediately upon its adoption.

This Resolution DULY ADOPTED at a public hearing this 17th day of September 2024. Time adopted 5:29 pm.

On a motion by Commissioner Sanders, seconded by Commissioner Amison, and by a unanimous vote of the Board present, the Board adopted the final 2024-25 millage levy resolution. Motion carried 5-0.

b. Board action to adopt the final 2024-25 tentative budget resolution

**RESOLUTION
FRANKLIN COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION ADOPTING FINAL BUDGET**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FRANKLIN COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2024/2025; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Franklin County, Florida on September 17, 2024, held a public hearing as required by Florida Statute 200.065, and

WHEREAS the Board of County Commissioners of Franklin County, Florida, set forth the appropriations and revenue estimates for the Budget for Fiscal Year 2024/2025 in the amount of \$111,577,760.

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

1. The Fiscal Year 2024/2025 ***Final Budget*** be adopted.
2. That copies of this Resolution containing the said budget be spread upon the records of Franklin County, Florida.
3. This resolution shall take effect immediately upon its adoption.

This Resolution **DULY ADOPTED** at a public hearing this 17th day of September 2024. Time adopted 5:30 pm.

On a motion by Commissioner Amison, seconded by Commissioner Croom, and by a unanimous vote of the Board present, the Board adopted the Budget for the Fiscal Year 2024/25 in the amount of \$111,577,760. Motion carried 5-0.

Commissioners Comments

Adjournment

There being no further business before the Board, the meeting was adjourned.

Ricky Jones – Chairman

Attest:

Michele Maxwell – Clerk of Courts

The audio is available upon request. Please e-mail jgay@franklinclerk.com, call 850-653-8861 to speak with the Administrative Assistant, or submit a request in writing to obtain audio of this meeting.