



# Okeechobee County Board of County Commissioners

Meeting Location  
304 NW 2nd Street  
Okeechobee, FL 34972  
863-763-6441  
[www.co.okeechobee.fl.us](http://www.co.okeechobee.fl.us)

## Public Hearing

~ Agenda ~

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Monday, December 3, 2018

5:01 PM

Historic Courthouse, Room 270

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### Call to Order

Terry Burroughs	Chairman
Bryant Culpepper	Commissioner
Kelly Owens	Commissioner
David Hazellief	Commissioner
Bradley G. Goodbread	Commissioner
Robbie Chartier	County Administrator
John Cassels	County Attorney
Jeff Shain	Deputy Clerk

### I. Commencement

### II. Convene Public Hearing

1. Adoption of the final millage rate
2. Adoption of the final budget

### III. Public Hearing Introduction

### IV. Discussion and Comment

### V. Amendment(s) of adopted tentative budget

### VI. Recomputation of adopted tentative millage rate(s)

### VII. Adoption of final millage rate. Resolution 2018-43

1. FINAL GENERAL MILLAGE RATE RESOLUTION 2018— Kelley Conrad

That the Board of County Commissioners approve Resolution 2018-\_\_ adopting a final general millage rate for the 2018 tax year; declaring that said millage rate exceeds the rolled-back rate; characterizing said percent as the percentage increase in property taxes; providing for distribution of the Resolution to the Property Appraiser and Tax Collector; providing an effective date.

### VIII. Statutory millage disclosure (s.200.065(2) (d), F.S.

### IX. Adoption of final budget. Resolution 2018-44

1. FINAL BUDGET RESOLUTION FY 2018/2019— Kelley Conrad

That the Board of County Commissioners approve Resolution 2018-\_\_ adopting a final budget for the 2019 fiscal year; providing that a copy of said budget shall be filed in the

office of the Okeechobee County Clerk of Circuit Court as a public record; providing an effective date.

**X. Adjournment**

Any person deciding to appeal any decision by the Board of County Commissioners with respect to any matter considered at this meeting or hearing will need to ensure that verbatim record of the proceedings is made and that the record includes the testimony and evidence upon which the appeal will be based.



**Okeechobee County  
Board of County Commissioners**

304 NW 2nd Street  
Okeechobee, FL 34972

Department: Administration  
Category: General Business  
Prepared By: Kelley Conrad  
Initiator: Kelley Conrad

**SCHEDULED  
ACTION ITEM (ID # 5006)**

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**SUBJECT:** FINAL GENERAL MILLAGE RATE RESOLUTION 2018

**MEETING:** Public Hearing December 03, 2018

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**FINANCIAL IMPACT:**

n/a

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**REQUESTED ACTION:**

That the Board of County Commissioners approve Resolution 2018- adopting a final general millage rate for the 2018 tax year; declaring that said millage rate exceeds the rolled-back rate; characterizing said percent as the percentage increase in property taxes; providing for distribution of the Resolution to the Property Appraiser and Tax Collector; providing an effective date.

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**BACKGROUND:**

Staff is recommending the Board adopt Resolution 2018 - that adopts a final general millage rate for the 2018 tax year; declaring that said millage rate exceeds the rolled-back rate; characterizing said percent as the percentage increase in property taxes; providing for distribution of the Resolution to the Property Appraiser and Tax Collector; providing an effective date.

The millage rate is 8.0000, which is a 13.57% increase in property taxes.

The County Administrator recommends approval.

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**ATTACHMENTS:**

- Resolution Amending Adopting Final Millage Rate-12-3 Hearing.PDFA(PDF)

**SECOND AMENDED  
RESOLUTION 2018-**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OKEECHOBEE COUNTY, FLORIDA, ADOPTING A FINAL GENERAL MILLAGE RATE FOR THE 2018 TAX YEAR; DECLARING THAT SAID MILLAGE RATE EXCEEDS THE ROLLED-BACK RATE; CHARACTERIZING SAID PERCENT AS THE PERCENTAGE INCREASE IN PROPERTY TAXES; PROVIDING FOR DISTRIBUTION OF THE RESOLUTION TO THE PROPERTY APPRAISER AND TAX COLLECTOR; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Okeechobee County, Florida (“the Board”), conducted a public hearing on September 13, 2018 pursuant to s.129.03(3)(c) and s.200.065(2)(c) and (e), Florida Statutes; and

**WHEREAS**, the Board adopted a tentative general millage rate and tentative budget at said public hearing; and

**WHEREAS**, the Board held its final public hearing on September 25, 2018, and adopted a final millage rate for tax year 2018 by Amended Resolution 2018-43. After submission to the Department of Revenue, the County was advised of a scrivener’s error in the published budget summary, and therefore was required to re-advertise and conduct another public hearing to adopt the final millage; and

**WHEREAS**, the Board advertised in the Okeechobee News, on November 28, 2018, a budget summary statement pursuant to s.129.03(3)(b), Florida Statutes, and notice of its intent to finally adopt the millage rate(s) for tax year 2018 and budget(s) for fiscal year 2019 pursuant to s.200.065(2)(d), Florida Statutes; and

**WHEREAS**, the Board has convened a public hearing on this date pursuant to s.129.03(3)(c) and s.200.065(2)(c) and (e), Florida Statutes; and

**WHEREAS**, the Board has received comments, questions, requests and/or complaints, if any, from the general public regarding the proposed millage rate(s) for tax year 2018 and the adopted tentative budget(s) for fiscal year 2019; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation within Okeechobee County has been certified by the County Property Appraiser to the Board as \$1,912,735,128; and

**WHEREAS**, the Board has amended the adopted tentative budget(s) as it has deemed appropriate; and

**WHEREAS**, the Board has recomputed, as necessary, the millage rate(s) required to support said tentative budget(s).

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

1. A final general millage rate of 8.0000 mills, allocated entirely to the General Fund, is hereby adopted for levy upon all taxable property within Okeechobee County, Florida for the 2018 tax year.
2. The proposed millage rate to be levied of 8.0000 is higher than the roll-back rate of 7.4079, as computed pursuant to Section 200.065(1), Florida Statutes by 7.99%.
3. Said percent represents a 13.57% increase in property taxes tentatively adopted by the Board of County Commissioners.
4. A certified copy of this Resolution shall be forwarded to the Okeechobee County Property Appraiser and the Okeechobee County Tax Collector within (3) days after its adoption pursuant to Section 200.065(4), Florida Statutes.
5. This Resolution shall become effective immediately upon its adoption.

**APPROVED AND ADOPTED** this 3<sup>rd</sup> day of December, 2018.

ATTEST:

\_\_\_\_\_  
Terry W. Burroughs, Chairman  
Board of County Commissioners

\_\_\_\_\_  
Sharon Robertson, Clerk  
Board of County Commissioners

**Note: Numbered paragraph 2, above, was omitted from the previously adopted Resolution due to a scrivener's error.**



**Okeechobee County  
Board of County Commissioners**

304 NW 2nd Street  
Okeechobee, FL 34972

Department: Administration  
Category: Public Hearing  
Prepared By: Kelley Conrad  
Initiator: Kelley Conrad

**SCHEDULED  
ACTION ITEM (ID # 5007)**

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**SUBJECT:** FINAL BUDGET RESOLUTION FY 2018/2019

**MEETING:** Public Hearing December 03, 2018

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**FINANCIAL IMPACT:**

n/a

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**REQUESTED ACTION:**

That the Board of County Commissioners approve Resolution 2018-\_\_ adopting a final budget for the 2019 fiscal year; providing that a copy of said budget shall be filed in the office of the Okeechobee County Clerk of Circuit Court as a public record; providing an effective date.

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**BACKGROUND:**

Staff is recommending the Board adopt Resolution 2018 - that adopts a final budget for the 2019 fiscal year; providing that copy of said budget shall be filed in the office of the Okeechobee County Clerk of Circuit Court as a public record; providing an effective date.

The fiscal year 2018/2019 expenditures and transfers out total \$71,198,418 and reserves total \$37,194,993. Therefore, the fiscal year 2018/2019 budget totals \$108,393,411.

County Administrator recommends approval.

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**ATTACHMENTS:**

- Resolution Amending Adopting Final Budget-12-3 Hearing.PDFA (PDF)

**AMENDED**  
**RESOLUTION 2018-\_\_\_\_\_**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OKEECHOBEE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR THE 2019 FISCAL YEAR; PROVIDING THAT A COPY OF SAID BUDGET SHALL BE FILED IN THE OFFICE OF THE OKEECHOBEE COUNTY CLERK OF CIRCUIT COURT AS A PUBLIC RECORD; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Okeechobee County, Florida (“the Board”), conducted a public hearing on September 13, 2018 pursuant to s.129.03(3)(c) and s.200.065(2)(c) and (e), Florida Statutes; and

**WHEREAS**, the Board adopted a tentative general millage rate and tentative budget at said public hearing; and

**WHEREAS**, the Board held its final public hearing on September 25, 2018, and adopted a final budget for fiscal year 2019 by Resolution 2018-44. After submission to the Department of Revenue, the County was advised of a scrivener’s error in the published budget summary and therefore was required to re-advertise and conduct another public hearing to adopt the budget; and

**WHEREAS**, the Board advertised in the Okeechobee News, on November 28, 2018, a budget summary statement pursuant to s.129.03(3)(b), Florida Statutes, and notice of its intent to finally adopt the millage rate(s) for tax year 2018 and budget(s) for fiscal year 2019 pursuant to s.200.065(2)(d), Florida Statutes; and

**WHEREAS**, the Board has convened a public hearing on this date pursuant to s.129.03(3)(c) and s.200.065(2)(c) and (e), Florida Statutes; and

**WHEREAS**, the Board has received comments, questions, requests and/or complaints, if any, from the general public regarding the adopted tentative millage rate(s) for tax year 2018 and adopted tentative budget(s) for fiscal year 2019; and

**WHEREAS**, the Board has amended the adopted tentative budget(s) as it has deemed appropriate; and

**WHEREAS**, the Board has recomputed, as necessary, the millage rate(s) required to support said amended budget(s).

**WHEREAS**, the Board set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2019 in the amount of \$108,393,411.

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

1. The final budget, summarized in Exhibit “A”, attached hereto and made a part hereof, is hereby amended and adopted for the fiscal year beginning October 1, 2018 and ending September 30, 2019.
2. A copy of the amended and adopted final budget(s) shall be filed in the office of the Okeechobee County Clerk of Circuit Court as a public record pursuant to Section 129.03(3)(c), Florida Statutes.
3. This Resolution shall become effective immediately upon its adoption.

**APPROVED AND ADOPTED** this 3<sup>rd</sup> day of December, 2018.

ATTEST:

\_\_\_\_\_  
Terry W. Burroughs, Chairman  
Board of County Commissioners

\_\_\_\_\_  
Sharon Robertson, Clerk  
Board of County Commissioners



BUDGET SUMMARY									
Okeechobee County Board of County Commissioners – Fiscal Year 2018-2019									
General Fund	(8,0000)								
ESTIMATED REVENUES	GENERAL FUND	TRANSPORTATION TRUST FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUND	TRUST & AGENCY	TOTAL BUDGET	
Taxes:	Millage per \$1,000								
Ad Valorem Taxes	(8,0000)	15,301,881						15,301,881	
Sales & Use Taxes		5,632,178	3,600	8,346,318	0	0	0	13,982,096	
Charges for Services		1,418,972	273,616	1,849,818	0	0	0	3,542,406	
Intergovernmental Revenue		6,509,265	9,721,758	2,728,819	0	2,005,283	88,232	21,053,357	
Licenses & Permits		43,000	0	842,500	0	0	0	885,500	
Fines & Forfeitures		43,700	0	118,600	0	0	0	162,300	
Franchise Fees		400,000	0	0	0	0	0	400,000	
Miscellaneous Revenue		2,300,309	79,760	1,145,570	0	1,180,000	0	4,705,639	
<b>TOTAL SOURCES</b>		31,649,305	10,078,734	15,031,625	0	3,185,283	88,232	60,033,179	
Transfers In		0	0	279,291	0	3,200,000	0	3,479,291	
Fund Balances/Reserves/Net Assets		7,697,772	2,757,500	22,381,815	0	11,801,404	183,858	44,880,941	
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>		\$ 39,347,077	\$ 12,836,234	\$ 37,692,731	\$ -	\$ 18,186,687	\$ 272,090	\$ 58,592	\$ 108,393,411
<b>EXPENDITURES</b>									
General Government		8,348,503	0	733,986	0	4,195,155	31,166	13,308,810	
Public Safety		18,361,258	0	9,029,384	0	518,401	0	27,909,043	
Physical Environment		277,365	0	4,684,160	0	159,103	0	5,120,628	
Transportation		0	11,456,213	145,888	0	1,024,313	0	12,626,414	
Economic Environment		82,935	0	2,134,592	0	0	0	2,217,527	
Human Services		2,510,816	0	582,446	0	445,228	0	3,538,490	
Culture & Recreation		1,824,141	0	242,928	0	276,755	67,959	2,463,783	
Debt Service		0	0	160,535	0	0	0	160,535	
Court Related		0	0	373,897	0	0	0	373,897	
<b>TOTAL EXPENDITURES</b>		\$ 31,405,018	\$ 11,456,213	\$ 18,087,816	\$ -	\$ 6,618,955	\$ 99,125	\$ 52,000	\$ 67,719,127
Transfers Out		0	0	3,479,291	0	0	0	3,479,291	
Fund Balances/Reserves/Net Assets		7,942,059	1,380,021	16,125,624	0	11,567,732	172,965	37,194,991	
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>		\$ 39,347,077	\$ 12,836,234	\$ 37,692,731	\$ -	\$ 18,186,687	\$ 272,090	\$ 58,592	\$ 108,393,411
The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.									

Attachment: Resolution Amending Budget-12-3 Hearing.PDFA (5007 : Final Budget