



~ Agenda ~

## City of Fort Walton Beach Special Meeting of the City Council of Fort Walton Beach

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Wednesday, September 20, 2017

5:30 PM

Council Chamber  
107 Miracle Strip Parkway  
Fort Walton Beach, FL 32548

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1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **APPROVAL OF AGENDA**
4. **RESOLUTIONS**

### 4.1. **2017-17 FY 2017-18 Millage Rate**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FORT WALTON BEACH, FLORIDA, ADOPTING THE MILLAGE RATE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; AND PROVIDING AN EFFECTIVE DATE

Resolution 2017-17 sets the millage (property tax) rate for FY 2017-18 at 5.7697 mills.  
(Finance)

#### ATTACHMENTS:

- 17.09.20 FY 2017-18 Final Millage Script (DOCX)

### 4.2. **2017-18 FY 2017-18 Final Budget**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FORT WALTON BEACH, FLORIDA, ADOPTING THE BUDGET FOR CERTAIN EXPENDITURES, EXPENSES, CAPITAL IMPROVEMENTS AND CERTAIN INDEBTEDNESS FOR THE CITY OF FORT WALTON BEACH, FLORIDA, FOR THE YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; AND PROVIDING AN EFFECTIVE DATE.

Resolution 2017-18 adopts the budget for FY 2017-18. The millage rate is 5.7697 mills.  
(Finance)

#### ATTACHMENTS:

- 17.09.20 FY 2017-18 Comprehensive Budget Script (DOCX)

## 5. **ADJOURNMENT**

Quasi-Judicial – denotes that the item must be conducted as a quasi-judicial hearing in accordance with Florida Statutes.

Any person who decides to appeal any decision made with respect to any matter considered at this meeting will need a record of the proceedings, and for such purpose may need to ensure that

a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based (F.S. Chapter 286.0105).

The City of Fort Walton Beach adheres to the Americans with Disabilities Act and will make reasonable accommodations for access to this meeting by a physically handicapped person upon notice 48 hours prior to the meeting. Please call the City Clerk, Kim M. Barnes, at 850-833-9509 or e-mail at [clerk@fwb.org](mailto:clerk@fwb.org) to make a request. For Hearing Impaired dial 1-800-955-8771 (TDD) or 1-800-955-8770 (VOICE) or e-mail [clerk@fwb.org](mailto:clerk@fwb.org).

All City of Fort Walton Beach council and board meetings are recorded. The video can be accessed at [www.fwb.org](http://www.fwb.org).



# City Council of Fort Walton Beach

## FINANCE MEMORANDUM

**To:** Michael D. Beedie, City Manager  
**From:** Brandy Ferris, Finance Director  
**Date:** September 20, 2017  
**Subject:** 2017-17 FY 2017-18 Millage Rate

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### 1. BACKGROUND:

- 1.1. Chapter 200 “Determination of Millage” of the Florida Statutes sets a statutory timetable for the calculation and notification to the public of the process to set ad valorem tax millage rates and adopt a budget.
- 1.2. The City shall, between 65 - 80 days from when the Property Appraiser certifies the value of real property in the City of Fort Walton Beach (July 1<sup>st</sup> or actual date, whichever is later), hold a public hearing on the final millage and budget. The City’s property value was certified on July 1, 2017, and therefore the public hearing must be held during September 3<sup>rd</sup> – 23<sup>rd</sup>.

### 2. DISCUSSION:

- 2.1. The 2017 gross taxable property value for operating purposes is \$1,278,051,727, an increase of \$53,631,634, or 4.38%, from the 2017 final gross taxable property value of \$1,224,420,093.
- 2.2. Per Section 200.065(1) of the Florida Statutes, the rolled-back millage rate is defined as the millage rate that would produce the same amount of ad valorem tax revenue as was levied during the prior year - exclusive of CRA dedicated increment value, new construction, deletions, and boundary changes. The rolled-back rate is 5.5656 mills.
- 2.3. Per Section 200.065(5) of the Florida Statutes, the maximum millage rate that may be levied is determined by the number of affirmative votes of the members of the governing body.
- 2.4. Per Section 200.065(6) of the Florida Statutes, municipalities may administratively adjust the adopted millage rate without a public hearing if the final taxable value varies by more than one percent (1%) from the preliminary taxable value. The taxes computed by applying the adjusted rate to the final taxable value must equal the taxes computed by applying the adopted rate to the preliminary taxable value. The City’s variance does not typically exceed one percent.

### 3. STRATEGIC PLAN INITIATIVE:

- 3.1. This item complies with the 2017 Strategic Plan: Strategy #1. Economic Diversification & Resiliency.

### 4. RECOMMENDATION:

## RESOLUTION 2017-17

- 4.1. Staff respectfully recommends City Council adoption of Resolution 2017-17 to adopt the final millage rate for the fiscal year of October 1, 2017 through September 30, 2018. As the Department of Revenue requires specific language and procedures, a script for the Mayor to follow is attached.
- 4.2. Staff respectfully recommends City Council authorization for the City Manager to administratively adjust the adopted millage rate without a public hearing if the final taxable value varies by more than one percent from the preliminary taxable value, *provided that the total taxes generated remains unchanged*. Staff does not anticipate this being necessary.

### ATTACHMENTS:

- 17.09.20 FY 2017-18 Final Millage Script (DOCX)

### **SIGNATURE BLOCK:**

Brandy Ferris	Completed	09/07/2017 4:51 AM
Finance	Skipped	09/05/2017 10:45 AM
City Attorney	Completed	09/07/2017 4:01 PM
City Clerk	Completed	09/11/2017 10:25 AM
City Manager	Completed	09/11/2017 10:52 AM
City Council	Pending	09/20/2017 5:30 PM

**RESOLUTION 2017-17**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FORT WALTON BEACH, FLORIDA, ADOPTING THE MILLAGE RATE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; AND PROVIDING AN EFFECTIVE DATE**

**Section 1. Purpose**

The City of Fort Walton Beach held a public budget meeting on August 1, 2017 and August 22, 2017, to discuss the proposed FY 2017-18 budget. The City held a public budget hearing on September 6, 2017 and September 20, 2017, as required by Florida Statutes Section 200.065.

The Okaloosa County Property Appraiser has certified that the gross taxable value for operating purposes not exempt from taxation within the City of Fort Walton Beach is \$1,278,051,727.

**Section 2. Millage Rate**

The City hereby sets the FY 2017-18 operating millage rate at 5.7697 mills, which is 3.67% more than the rolled-back rate of 5.5656 mills. There is no voted debt service millage.

**Section 3. Effective Date**

This resolution shall take effect immediately upon approval by City Council and signature of the Mayor.

Adopted: \_\_\_\_\_

\_\_\_\_\_  
Richard A. Rynearson, Mayor

Attest:

Approved for form, legal sufficiency

\_\_\_\_\_  
Kim M. Barnes, City Clerk

\_\_\_\_\_  
Hayward Dykes, Jr., City Attorney

## FINAL MILLAGE

### Script for Public Hearing on Millage Rate

**Mayor:**        **State the following:**

The millage rate for the City of Fort Walton Beach for FY 2017-18 is 5.7697 mills, which is 3.67% above the rolled-back rate of 5.5656 mills. The rolled-back rate is the millage rate that will provide the same ad valorem tax revenue as was levied during the prior year.

The reason for setting the millage rate at 5.7697 mills is to provide sufficient revenues to balance the General Fund budget.

**Mayor:**        Open the Public Hearing and ask for comments on the millage rate.

**Mayor:**        Close the Public Hearing.

**Mayor:**        Ask for a Motion and Second for Resolution 2017-17 to set the millage rate for the City of Fort Walton Beach at 5.7697 mills for the fiscal year beginning October 1, 2017 and ending September 30, 2018.  
(Use specific language above for motion.)

**Mayor:**        Ask for Council Discussion.

**Mayor:**        Ask for a Vote.

**Mayor:**        *Upon adoption of the Resolution, the Mayor shall announce:*

**The millage rate for the City of Fort Walton Beach is 5.7697 mills for the fiscal year beginning October 1, 2017 and ending September 30, 2018, which is 3.67% above the rolled-back rate of 5.5656 mills.**



# City Council of Fort Walton Beach

## FINANCE MEMORANDUM

**To:** Michael D. Beedie, City Manager  
**From:** Brandy Ferris, Finance Director  
**Date:** September 20, 2017  
**Subject:** 2017-18 FY 2017-18 Final Budget

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### 1. **BACKGROUND:**

1.1. In compliance with the City Charter, the City Manager is to prepare and submit to City Council the annual budget identifying expenditures and revenues in sufficient amounts to cover all appropriations. The City Manager's proposed FY 2017-18 budget was presented to City Council at the August 22, 2017 Budget Meeting.

### 2. **DISCUSSION:**

2.1. There have been no significant changes since the budget meeting.

### 3. **STRATEGIC PLAN INITIATIVE:**

3.1. This item complies with the 2017 Strategic Plan: Strategy #1. Economic Diversification & Resiliency.

### 4. **RECOMMENDATION:**

4.1. Staff respectfully recommends City Council adoption of Resolution 2017-18 to adopt the tentative budget for the fiscal year of October 1, 2017 through September 30, 2018, with the budget document and list of encumbrance and project carryovers as attachments. As the Department of Revenue requires specific language and procedures, a script for the Mayor to follow is attached.

### **ATTACHMENTS:**

- 17.09.20 FY 2017-18 Comprehensive Budget Script (DOCX)

### **SIGNATURE BLOCK:**

Brandy Ferris	Completed	09/07/2017 4:45 AM
Finance	Skipped	09/05/2017 10:45 AM
City Attorney	Completed	09/07/2017 3:59 PM
City Clerk	Completed	09/11/2017 10:25 AM
City Manager	Completed	09/11/2017 10:55 AM
City Council	Pending	09/20/2017 5:30 PM

## **RESOLUTION 2017-18**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FORT WALTON BEACH, FLORIDA, ADOPTING THE BUDGET FOR CERTAIN EXPENDITURES, EXPENSES, CAPITAL IMPROVEMENTS AND CERTAIN INDEBTEDNESS FOR THE CITY OF FORT WALTON BEACH, FLORIDA, FOR THE YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; AND PROVIDING AN EFFECTIVE DATE.**

### **Section 1. Purpose**

Prior to the beginning of a new fiscal year, the City is required to pass and adopt a budget for the operation of the City government. The City held a public budget meeting on August 1, 2017 and August 22, 2017, to discuss the FY 2017-18 budget. The City held a public budget hearing on September 6, 2017 and September 20, 2017, as required by Section 200.065 of the Florida Statutes.

### **Section 2. Tentative Tax Rate**

The City Council set the tax rate at 5.7697 mills for property assessed as of January 1, 2017.

### **Section 3. Adoption of Budget**

The document entitled “City of Fort Walton Beach FY 2017-18 Budget” comprises the total amount of \$41,571,702 for all funds reported. The budget is being presented as a balanced budget whereby there are sufficient revenues to offset all estimated expenditures or expenses. All budget appropriations are based upon the total expenditure and/or expenses even though the budget has been prepared based on line items and summarized to a categorical level.

### **Section 4. Budget Amendments**

- a. The City Council may make any amendments to the adopted budget, by resolution, as it may deem necessary and proper.
- b. Budget amendments requesting additional expenditures or expenses must also identify the corresponding funding source.

### **Section 5. Budget Transfers**

Budget transfers shall be accomplished pursuant to Administrative Policy FIN-13 as provided by Resolution 2011-19 adopted by the City Council on August 16, 2011.

### **Section 6. Debt Service**

Debt service for the General Fund will be paid from operating revenues and/or transfers from the Debt Service Fund. Debt service for the Utilities and Stormwater Enterprise Funds will be paid from operating revenues from the Enterprise Funds.

### **Section 7. Carryovers**

- a. Projects that were not completed during the prior fiscal year are carried forward and are funded with the corresponding carryover appropriations of the prior year. These are commitments anticipated to be incomplete as of September 30, 2017, and will be continued and made a part of the FY 2017-18 budget. The document entitled "City of Fort Walton Beach FY 2017-18 Grant & CIP Project Carryovers", dated September 20, 2017, comprises the total amount of \$1,018,822.00 for all funds reported.



**RESOLUTION 2017-18**

b. Encumbrances (open purchase orders) that were not completed during the prior fiscal year are carried forward and are funded with the corresponding carryover appropriations of the prior year. These are commitments anticipated to be incomplete as of September 30, 2017, and will be continued and made a part of the FY 2017-18 budget. The document entitled "City of Fort Walton Beach FY 2017-18 Encumbrance Carryovers", dated September 20, 2017, comprises the total amount of \$8,461.17 for all funds reported.

**Section 8. Effective Date**

This resolution shall become effective on and after October 1, 2017.

Adopted: \_\_\_\_\_

\_\_\_\_\_  
Richard A. Rynearson, Mayor

Attest:

Approved for form, legal sufficiency

\_\_\_\_\_  
Kim M. Barnes, City Clerk

\_\_\_\_\_  
Hayward Dykes, Jr., City Attorney

## FINAL BUDGET

### Script for Public Hearing on Budget

**Mayor:**        **State the following:**

The budget for the City of Fort Walton Beach for FY 2017-18 is \$41,571,702 which is \$2,943,192, or 7.62%, more than the adopted FY 2016-17 budget.

**Mayor:**        Open the Public Hearing and ask for comments on the budget.

**Mayor:**        Close the Public Hearing.

**Mayor:**        Ask for a Motion and Second for Resolution 2017-18 to adopt the budget for the City of Fort Walton Beach for the fiscal year beginning October 1, 2017 and ending September 30, 2018.

**Mayor:**        Ask for Council Discussion.

**Mayor:**        Ask for a Vote.

**Mayor:**        *Upon adoption of the Resolution, the Mayor shall announce:*

**The budget for the City of Fort Walton Beach for FY 2017-18 is \$41,571,702 with a tentative millage rate of 5.7697 mills, which is 3.67% above the rolled-back rate of 5.5656 mills.**