

AT A BUDGET WORKSHOP OF THE BOARD OF  
COUNTY COMMISSIONERS HELD IN AND FOR  
GADSDEN COUNTY, FL ON JUNE 16, 2022 AT  
4:00 P.M., THE FOLLOWING PROCEEDING WAS  
HAD, VIZ:

**Present:**        **Dr. Anthony “Dr. V” Viegbesie, Chair, District 2**  
                      **Ronterious “Ron” Green, Vice Chair, District 5**  
                      **Brenda Holt, District 4**  
                      **Eric Hinson, District 1-Zoom**  
                      **Kimblin NeSmith, District 3**  
                      **Edward J. Dixon, County Administrator**  
                      **Clayton Knowles, County Attorney**  
                      **Crystal Jimenez, Deputy Clerk**

**1.    INVOCATION, PLEDGE OF ALLEGIANCE**

Chair Viegbesie welcomed everyone to the workshop at 4:05 p.m. Vice Chair Green did the invocation. He then led to the Pledge of Allegiance of the U.S. Flag.

**2.    Introduction/Summary Highlights**

Ms. Daniels said a lot of it will be a recap from the first budget workshop, but there’s some updates from some information. She said they have gone over some information and they have met with each of the Commissioners individually to get some of things that are their priorities for the next fiscal year. In the meetings with them, they got some common themes they will discuss.

**a.    Funds Balance Summary**

Ms. Daniels referred everyone to page 2a. She said they do not have a draft of the audited financial statements for the year ending September 30, 2021. That’s the most recent fiscal year that has ended. They are still in the middle of 2021-2022. This is just a preliminary draft amounts for fund balance. This is the same document as before, nothing has changed, they are waiting for the draft copy from the auditors. They chose some of the more major funds to provide information on, which are the general fund, the transportation fund, the building inspection fund and the EMS Fund and nothing in it has changed. The beginning fund balance for general fund was \$5,466,689.00 and for the year ending in September 30, 2021, there was an increase in that fund balance by about \$439,000. The anticipated ending fund balance for the general fund, would be \$5,906,115.00. For the transportation fund, the beginning fund balance was \$2,815,696.00 with an increase of \$606,915.00. The ending fund balance for September 30, 2021 would be \$3,422,611.00. Again, she wanted to say that they are preliminary numbers.

Chair Viegbesie stopped her to make sure Commissioner Hinson could get in the meeting through zoom.

Ms. Daniels said only one monitor was working due to the power outage in the last workshop.

Commissioner Nesmith asked if he has all the pages needed. Ms. Daniels let him know that the last two items did not have an attachment.

Ms. Daniels continued with the Funds Balance Summary. She continued with the balance for the Building Inspection Fund. It started out at \$266,466.00 and it had an increase of \$53,970.00. The ending fund balance on September 30, 2021 was \$320,436.00.

Chair Viegbesie asked if the document could be projected for Commissioner Hinson.

Ms. Daniels continued with the EMS Funds. The beginning fund balance was \$538,536.00 and they had a decrease in the fund balance. This was the funds where they had some revenues budgeted that was not realized, there was an accounts receivable. It was decreased by \$464,638.00 and their ending fund balance for September 30, 2021 was \$73,898.00. She said that the funds should do better this year. She said they are moving forward.

**b. Ad Valorem Tax Revenue Summary**

Ms. Daniels stated that item 2b is a summary of the Ad Valorem Tax receipt. She said the green line is preliminary taxable value for the County, at \$1,788,714,426.00. She said that's a 9.11% increase over the taxable value from last year. She said they are getting some growth in the taxable values. Everything is the same as last time. She said they are getting more property sales. She said there are new commercial properties being sold or rehabbed. She said that is a 9.11% increase in property evaluation. She said if they were to utilize the exact same millage rate that they have now, 9% is the current millage rate, they would generate an additional \$1.3 million, but they can only budget for 95% of that, so they would only be able to generate \$1.2 million. She said if they move the millage rate to 9.25%, they would generate an additional \$1.7 million. She said with the same property evaluation, if they move to 9.5 %, they would generate at 95%, \$2,126,000.00. At 10 millage rates, they would generate \$2.976 million. She said they just provide that information as information only so they know how much they are going to generate at whatever millage rate they decide to levy. She said they can go less than that millage rate, and they would get less than that 1.2 than they would get at their current millage rate.

Commissioner Nesmith asked what is the deadline for establishing a millage rate where afterwards they can come down.

Ms. Daniels said have to decide what that millage rate is in August. At that time, they can set it at 10 millage rates. They can lower it but cannot raise it.

Commissioner Nesmith said they can always set it high and come down. Ms. Daniels said they could raise it, but they would have to send a notice out to every property owner in the County.

Ms. Daniels said once you set the millage rate, the property appraiser sends out notices to property owners of what their proposed property taxes will be for the upcoming year. If they lower it, it's not required that the notice gets sent out. If they raise it, that notice has to get send out again and it's quite costly.

Commissioner Nesmith said once they establish it, they could always come down. Ms. Daniels said they will have two public hearings and they can decide to lower the millage rate

at that time. He asked if they have to establish a millage rate by the first meeting in August. Ms. Daniels said the first meeting in August.

Vice Chair Green asked if there is an estimate on the percentage wise?

Ms. Daniels said they can work it up for them. She said they just need to know what millage rate they want them to work it up at and it's based on the average value of a house.

Vice Chair Green said he's asking for a medium of range, price range of a value of a home not each individual house. He said if they could get an estimate, so that they can explain it to the citizens. Ms. Daniels said it will be available at the August meeting. Vice Chair Green said he's asking that because it may not be a huge amount that is changing, but they can explain better.

*Hinson walked in at 4:25 p.m.*

He said it went up last year, so they still need a better explanation from the Board as to why it went up and what they're doing with the money.

**c. Major Revenue Sources Update**

Ms. Daniels continued to attachment 2c. She said this is a glimpse of some of the major revenues that come into the County. The most updated columns were the last 3 columns. In Ad Valorem taxes they collected about \$13 million and from that amount they have to pay some funds to the CRA's. There are 4 CRA's in the County. There are two in the City of Quincy, one in Midway, and one in the Town of Havana. When they collect the money, they have to give those CRA's anything above their based value. They can utilize that money to increase the values in those areas. Chair Viegbesie asked what determines the amount that goes to a specific CRA? Ms. Daniels said it is based on the value of the properties in the CRA.

*Commissioner Holt stepped out at 4:28 p.m.*

Chair Viegbesie thanked Ms. Daniels and said he wanted her to clarify that for those who may be listening to know what determines the amount of money that goes to the CRA, which is to help improve poorly developed areas of the community.

Ms. Daniels continued with the Net Ad Valorem taxes collected last fiscal year which was \$12.7 million. Over the years, starting with 2016, it was \$11.1 and they incrementally have been increasing the amount of Ad Valorem taxes that they collect because the property evaluations are going up. They should be increasing the amount that they collect because property values going up and people are paying more. The State Revenue share is sales tax revenue that the state collects and shares that revenue with the counties and municipalities within the state. Last year they collected a little over \$1,000,000. The total general fund has \$18.3 million collected. Over last year, collected \$17 million. This fiscal year hasn't ended yet so they can't tell. In the last column, so far, have collected \$16.9 million. Majority of ad valorem taxes are collected

by November. She said they will still continue to receive state shared revenue fiscally constraint because they get it monthly. Right now, they are right at \$17 million.

Commissioner Nesmith asked, based on the collections of sales tax they are getting in, if they are on track to achieve that \$19,680,000.00. Ms. Daniels said they should, they have to look at some of them to see and there may be a lag. They have only received about half of state shared revenue.

Ms. Daniels said of the total top eight major revenues, aside from general fund, the budget is \$6.7 million, they are at \$5.1 million. Right now, they have \$12.793 and they are at \$12.711. In the transportation fund, the budget is \$3.747 and they are at \$2.6.

*Commissioner Holt returned at 4:34 p.m.*

Ms. Daniels said they still have a few more months left in the fiscal year. The state aids for library have a budget of \$340,000.00 and they have received \$293,000.00. State aid is what they get from the state to help operate the public libraries. State library aids have been going down over the last few years.

Commissioner Hinson said each department should come every year to talk about the program. He said they should come give presentations. Chair Viegbesie agreed and asked for that to be arranged.

Ms. Daniels continued and said the last major revenue on the sheet was the Tourist Development tax. They currently have budgeted \$120,000.00 and have received about \$107,000.00. Last year they received about \$152,000.00. That revenue has been affected by the pandemic because people aren't moving around and traveling, but people are starting to move around. She said they have some events planned for the County, like the 4<sup>th</sup> of July partnership with the City of Chattahoochee. She said they are hoping that would bring in some additional tourist development taxes. She said they have not spent a lot of money because a lot of things that the tourist development council would normally sponsor have not been done.

**d. Constitutional Officers FY22/23 Budget Requests**

Ms. Daniels said this has changed a little bit. At the last workshop, had not received the sheriff office budget request, but have now received it and can go over the recap. The clerk that provides board finance, their budget is going up about \$36,000, due to FRS and health insurance increases and tech support. It is going up by \$18,000 for a total of \$54,000 increase.

The Property appraiser, Reginald Cunningham went over his budget request. He had some GIS services he wants to expand. The budget included 3% raises and a few other items. The biggest jump is in the sheriff's department. The overall budget increase is the transfer to the sheriff's department. The increase is about \$808,000.00 and spoke with them today to get details. State legislature sets the salary for constitutional officers and about \$400,000 is increasing in salary for their sworn officers.

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Chair Viegbesie said he has not met with the sheriff. He asked if this includes the \$500,000 that is recurring from the legislature to the sheriff's office? Ms. Daniels said they have not indicated that.

Commissioner Holt said for each one of these departments they need a write up from them. They have come in before in the past to present to them and request funding and they were able to ask questions. She said they need to at least send a report. Chair Viegbesie said they have asked that before. Commissioner Holt said they are requesting the money that is not their money so she suggests that the Board sends a letter to them.

Commissioner Green said they have requested in the past but if they can get that letter asap for the next budget meeting, they can send a representative.

Commissioner Nesmith also concurred. It helps with transparency. They have some significant increases and it helps with clarity. The dollars do not belong to them, it belongs to the people.

Chair Viegbesie said when they come and they have the discussion, if they need to cut and paste, they know the areas they need to work on. Ms. Daniels said they will work with them. They have not received tax collectors yet. The overall increase for the constitutional officers, after receiving the sheriffs' office numbers, is \$1,067,837.00. Chair Viegbesie asked if the increase is equivalent to the short fall they are having right now in their current budget? Ms. Daniels said it is a little bit more than short come. There was a \$130,000 request for vehicle replacement. Supply and demand are affecting that. One of the ambulances they approved should be here by end of the month. There was a power outage in the building and they been trying to get a generator. They are hoping to get it by July or August. They put in an order and somebody jumped in ahead of them. There are increases for more inmates are having to stay at jail, so there is an increase in cost in food, medical etc.

Commissioner Green asked for the number for the vehicle increase. Ms. Daniels said \$130,000 and it is included in the \$808,000. It includes the monthly lease on 8 vehicles and outfit them as a law enforcement vehicle.

Commissioner Hinson says it is good to have someone to talk to because years ago a buyback program was probably great, but today, it might not. He compared how much a vehicle costs today and how much it would have cost years ago. Ms. Daniels said that makes a buyback program more lucrative. Commissioner Hinson said they need to get familiar with this buyback program.

Commissioner Nesmith wants to make sure when commission sends letter out, it is itemized. Chair Viegbesie said when budget is itemized, they can edit numbers. He said they can make the request and continue the conversation.

Commissioner Holt provided an example. You can find out things you need to improve upon. She said there was a section that wasn't there at the supervisor of election office.

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Ms. Daniels said they have done those kinds of things inhouse. Some places were able to decrease the budget. Last year allowed to fund a new mowing crew, there were 6 new workers for that, they were also able to buy tractors to expand the mowing capacity. They had to look at vendors in other parts of the country. They have looked through budgets hard to see where they can do reductions. She said hopefully the budget they will have will show that. Commissioner Viegbesie said this workshop has been thorough. He said they will have an effective balance budget.

Commissioner Hinson asked about the CARES dollars. Ms. Daniels said it is still in CARES fund. They have already met the requirements and can move those dollars. Commissioner Hinson said how much money in CARES fund. Ms. Daniels said it is in packet from last workshop. Commissioner Hinson said its mirage, not really a budget. In order to do a budget, need to have all the numbers here. Chair Viegbesie said the commissioners are still meeting with the County Administrator. If they had those numbers, they would see how those can be moved. Commissioner Hinson said have so much funding. There's \$2.9 million of CARES and it should be placed into the general fund.

Commissioner Hinson said he brought it up because if they don't have all the numbers they wouldn't know. His opinions change when facts change. Chair Viegbesie said that's natural.

Commissioner Nesmith said he wasn't looking for the entire budget, just certain aspects of the budget. After getting numbers from the tax collectors, then they will get a more detailed budget.

Chair Viegbesie said comment said earlier is in line with discussion. For example, when you go to the administrator, I would like to have a park, then that is one time expenditure, and need to factor in the maintenance for the park that's required. It is work in progress.

Commissioner Hinson believes in transparency with everyone. They shouldn't mislead citizens at all.

- e. Departmental FY22 vs FY23
- f. Non-Profits
- g. Ms. Daniels said they have reached out to Leon County and Wakulla County. Leon county has a human services program that they give. They will need how much they would like to allocate to non-profits. Chair Viegbesie said, for those numbers, when the commissioners meet with the County Administrator, they should throw out numbers they want to see and talk about it. Ms. Daniels said many of the commissioners have indicated about park enhancement. The CARES residual doesn't have restrictions on what it could be utilized for. She said they don't budget grants.
- h. Commissioner Hinson said he has worked with a lot of commissioners throughout the nation. Other counties give funding to commissioners and the commissioners take care of district based on that.

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- i. Commissioner Holt said grant money is one-time money. They have to apply and they have not been aggressively doing it. She agreed with Commissioner Hinson on giving some money to districts, but not necessarily to commissioners because election years are funny years and don't want the money touching any hands. She said she wasn't saying it was his hands just using examples of other counties. Commissioner Hinson said she insinuated it. Commissioner Holt said she is insinuating facts. Commissioner Hinson said that was not a fact. Commissioner Holt said other counties have gotten into trouble for that. Commissioner Holt asked Commissioner Hinson to please stop responding and let her finish her point. Commissioner Holt said to have an advisory committee. As far as them having a complete budget, first, they need to make sure they pay the bills. They may have to match up some grants. They have to have some padding in the budget.
- j. Commissioner Green thanked Commissioner Hinson on the idea of each commissioner having a part, but suggests they workshop it on the details. The letter they already signed, there is a possibility for a grant match and that would be a good source of funding from the \$1.7 million that they already have. He said they have to be careful with choice of words. They can't make decision today, but he is hoping everything is out. He doesn't want the public to think anything is being mischievous. He thanked Ms. Daniels for her work. Chair Viegbesie said the letters they signed will require a matching of \$1.9 million.
- k. Commissioner Hinson said all the numbers need to get out there. He said they have about \$600,000 set aside for Stevens school. The reason why he does these things is because they get a lot of stuff done. As long as you're fair with the constituents, they will love it. He said they just had a meeting to let one person have access to spend \$150,000. Everyone disagreed. Commissioner Hinson said he could pull up the meeting for them. Chair Viegbesie stopped Hinson from continuing. Commissioner Hinson said he couldn't stop a commissioner from talking. Commissioner Holt said yes, he can. Chair Viegbesie said he is not telling the truth. Commissioner Hinson said he is because they had a meeting for it. Chair Viegbesie said it was workshopped. Commissioner Hinson said if you can trust the county administrator with \$150,000.00, why can't you trust yourself? He trusts himself that he's going to do what's right.
- l. Chair Viegbesie said he understands his desires. He said why don't you workshop which approach you want to use and don't need to be fussing about it. The discretionary limit was a workshop.
- m. Commissioner Holt said she is ready to go home. She wanted to add an item needed in the next meeting. She said on the item for renewing a contract for the collection agency for the EMS, they don't have any data for that. What was the previous collection and balance owed? She just wanted to make a mention of that.

Ms. Daniels thanked them for trusting her and wants everything to be transparent.

**3. Board of County Commissioners Priorities and Direction**

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**4. MOTION TO ADJOURN**

**THERE BEING NO FURTHER BUSINESS TO COME BEFORE THE BOARD, CHAIR VIEGBESIE DECLARED  
THE MEETING ADJOURNED AT 5:38 P.M.**

**GADSDEN COUNTY, FLORIDA**

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**RONTERIOUS GREEN, Chair**

**ATTEST:**

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**NICHOLAS THOMAS, Clerk**