

**AT A WORKSHOP OF THE BOARD OF COUNTY  
COMMISSIONERS HELD IN AND FOR GADSDEN  
COUNTY, FLORIDA ON MAY 30, 2024 AT 4:00 P.M., THE  
FOLLOWING PROCEEDING WAS HAD, VIZ:**

**Present:**        **Ronterious Green, Chair, District 5**  
                     **Alonzetta Simpkins, Vice-Chair, District 2**  
                     **Kimblin NeSmith, District 3**  
                     **Edward J. Dixon, County Administrator**  
                     **Opal McKinney Williams, Assistant County Attorney**  
                     **Adriana Quijada, Deputy Clerk**

**Call to Order, Invocation and Pledge of Allegiance**

Chair Green called the workshop to order at 4 p.m. Chair Green led into the Invocation and the Pledge of Allegiance to the U.S. Flag.

**CITIZENS REQUESTING TO BE HEARD ON NON-AGENDA ITEMS**

The Gadsden County Board of County Commissioners welcomes and encourages public participation at all meetings of the Board. Citizens are free to speak for up to three (3) minutes on non-agenda items. Public comments and participation are also encouraged for items on the agenda. Additionally, if you are unable to attend a meeting in person, comments from the Public can also be submitted via email to [CitizensToBeHeard@gadsdencountyfl.gov](mailto:CitizensToBeHeard@gadsdencountyfl.gov) until noon on the date of the meeting. Comments submitted after the deadline, but prior to the meeting, will be added to the official record, but the County cannot guarantee that Commissioners and staff will have adequate time to review comments prior to the meeting. Citizens are further encouraged to participate on the County's website at [www.gadsdencountyfl.gov](http://www.gadsdencountyfl.gov).

Chair Green read aloud the above statement.

**GENERAL BUSINESS**

**1. Introduction**

Mr. Dixon introduced the workshop and stated there will be a highlighted presentation from Ms. Burgess. He stated they would be talking about general things in the budget. They would be highlighting each department head in the meetings to come.

*Commissioner Simpkins arrived at 4:05 p.m.*

**2. Preliminary Budget Discussion**

Jenifer Burgess, Budget Director, appeared and mentioned what they would be discussing. One of the things they wanted to highlight was a potential legislative proposal to modify homestead exemptions. She stated it has the potential to have a negative impact and wanted to make sure they were being fiscally responsible.

Ms. Burgess stated on page 2 of the packet, it mentioned the economy and the impact that it has. During COVID, they saw really high inflation rates that got up to 9%. Currently, as of March 2024, they were in the 3.5, 3.8% inflation rate.

Ms. Burgess mentioned legislative outlook and stated the preliminary budget was developed while addressing significant challenges associated with newly adopted legislation and the recurring threat of proposed legislation to shift costs to local governments while restricting revenues. There was a proposed constitutional amendment, if approved by voters, would provide an annual inflationary adjustment to the exempt value of Homestead properties. The impact this would have on the county would be that the county would not be receiving as much revenue growth in ad valorem taxes. The Revenue Estimating Conference estimated that if the amendment was approved by the voters, the impact on non-school local government if FY 2025-26 (the first year of implementation), would be approximately -\$22.8 million, growing to approximately -\$111.8 million in FY 2028-29 for local governments, assuming current tax rates.

Ms. Burgess stated another important economic aspect that they were researching while developing their budget was housing trends. They were looking at housing trends because local governments rely on property taxes as a primary source of revenue. Gadsden County was currently at 9 mills as of 2024.

Ms. Burgess went on to the general fund major revenue and stated for FY 2024, the County has received 92% of the budgeted Net Ad Valorem Taxes. The County has received a total of 84% of major revenue sources in the general fund. Ms. Burgess stated they have budgeted \$30 million for expenditures.

Ms. Burgess went through the FY 2025 Preliminary Budget outlook. She mentioned price increases and stated they were seeing an increase in prices of goods and services. They may see increases in their baseline budget. She stated they also need to take into account the salary survey. For FY 2025, they will see the impact of the salary survey for the full fiscal year. Ms. Burgess went on to healthcare and pension costs. She stated they saw an increase for their healthcare of 4% last year. For FY 2025, they were not anticipating any major increases in the FRS pension rate.

Ms. Burgess stated there has been discussions in the past few months regarding funding for EMS and Fire services. They were continuing to research and identify ways to avoid potential deficits. They were also looking at ways to increase recruitment and attract quality staff. For Fire services, one of the things they were looking at was the cost of installing new fire hydrants.

Ms. Burgess mentioned the Summer Youth Program. She stated for FY 2024, they budgeted \$350,000. That was in anticipation of 200 students and staff, in addition to 100 students being sponsored by CareerSource. The County has approximately 325 students participating in the Summer Youth program in the current year. CareerSource has had a decrease in funding. If the County was to fund all 325 students, the cost needed to run the program would be approximately \$500,000.

Ms. Burgess stated another thing they were researching were lines of credit for natural disaster events and construction projects. Vendors are paid from current year funding and the County must then wait for FEMA to approve the work and request reimbursement. Sometimes, it could cause an issue with cash flow. Other small counties have established lines of credit for these situations. Therefore, staff will research lines of credit for future Board discussion.

Ms. Burgess went through the new departments under Gadsden County. She stated Elderly Affairs was created to focus on providing diverse recreational, educational, social, nutritional, cultural, and health activities for older adults in the community. The Economic Development Department was established in 2023 to assist in supporting business and employment growth within all six municipal districts and unincorporated areas in Gadsden County. Ms. Burgess mentioned that she included Parks and Recreation even though it was not a new department, they have a new director.

Chair Green asked about estimate numbers to fund these new departments. Ms. Burgess stated on the next workshop they would have a better idea of what departments would be requesting.

Chair Green asked about the summer youth program. He asked about the decrease from CareerSource. Mr. Dixon stated there had been a change since that conversation. Commissioner NeSmith stated he had a conversation with the Executive Director and will continue to underwrite those students. It has been rectified.

Chair Green asked when they expected to have the other 26% of the revenue for general funds. Ms. Burgess stated they did not know, some of it was monthly.

Commissioner NeSmith wanted to make the sure budget was in line with their strategic plan. He asked about the proposed legislation – it could impact ad valorem taxes. He asked if it would be proposed in 2024. Ms. Burgess stated yes, it would impact the 2026 budget. Chair Green stated this was not just a county thing and it was going around all of Florida. Mr. Dixon stated it was going to pass with 95% of vote and a campaign was not really necessary.

Commissioner NeSmith asked Mr. Dixon if additional revenue streams were available. Mr. Dixon stated yes and he would be sending options. Commissioner NeSmith mentioned summer youth and stated school ended last week. He asked when would summer youth start and Mr. Dixon stated it would start on June 24.

Commissioner NeSmith mentioned Elderly Affairs and asked if there were additional grants/ resources for that department. Mr. Dixon stated he had not been able to win one yet. He has had conversations about doubling efforts to go after funding. That program has to generate additional funding.

Commissioner NeSmith mentioned the deficit with EMS. Mr. Dixon stated they had a deficit last year in EMS. He has been looking at a deficit as they run the program month to month. They have been looking into what they could do; it was a necessary service.

Commissioner NeSmith asked if they could get a quarterly ad valorem revenue estimate as they get into their budget. Mr. Dixon stated they would get that on June 1.

Commissioner Simpkins stated they need to think about the homestead exemption as it will have a big impact on them. They cannot be dependent on taxes from citizens.

Commissioner Simpkins mentioned putting a policy in place for salaries. That way there would be no question as to how individuals will be paid. She asked the County Administrator when would the next budget meeting be. Mr. Dixon stated they will try to get things done – set on numbers.

Commissioner NeSmith asked if the County Administrator will meet with them individually and Mr. Dixon stated yes.

Chair Green gave thanks to Ms. Burgess for her presentation and thanked the commissioners.

**Motion to Adjourn**

**THERE BEING NO FURTHER BUSINESS TO COME BEFORE THE BOARD, CHAIR GREEN DECLARED THE WORKSHOP ADJOURNED AT 4:52 PM.**

**GADSDEN COUNTY, FLORIDA**

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**Ronterious Green, Chair  
Board of County Commissioners**

**ATTEST:**

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**NICHOLAS THOMAS, Clerk**