

AT A BUDGET WORKSHOP OF THE BOARD OF COUNTY COMMISSIONERS HELD IN AND FOR GADSDEN COUNTY, FLORIDA ON JUNE 17, 2021 AT 4:00 P.M., THE FOLLOWING PROCEEDING WAS HAD, VIZ:

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

**CALL TO ORDER, INVOCATION, PLEDGE OF ALLEGIANCE**

Ms. Daniels called the workshop to order at 4:02 p.m. Chair Holt asked for a moment of silence then she led in the Pledge of Allegiance to the U. S. Flag.

**CITIZENS REQUESTING TO BE HEARD (3-Minute Limit)**

***Due to COVID-19 and the efforts of the Gadsden County Board of County Commissioners to continue the practice of social distancing, Commissioners want to continue to hear from citizens under the Citizens Requesting to be Heard section of the agenda.***

***If citizens have any questions, comments, or concerns, please email***

***[CitizensToBeHeard@gadsdencountyfl.gov](mailto:CitizensToBeHeard@gadsdencountyfl.gov) and anticipate receiving a response within 48 hours.***

***The Board of County Commissioners would like to thank everyone for their patience and flexibility during this time.***

Commissioner Viegbesie informed the Board of the time he needed to leave. Then he read the above statement.

*Commissioner NeSmith exited the workshop at 4:04 p.m.*

*Commissioner NeSmith returned to the workshop at 4:05 p.m.*

**GENERAL BUSINESS**

**1. [Introduction / Summary Highlights \(Georgette Daniels, Assistant County Administrator\)](#)**

Mr. Dixon came before the board to thank them for appearing at this budget meeting. He informed the board that he would be leaving early due to an unforeseen ailment. Commissioner Viegbesie stated this is why Mr. Dixon had a very capable Assistant County Administrator.

Mr. Dixon stated that Ms. Daniels will be stepping into his place to run the workshop. This was going to be an informational on how staff has gotten to this point and what staff sees for the Constitutionals. He stated that the Constitutional Officers have turned in their budgets and those budgets will not be growing that much since the County's revenue sources were limited. Staff will be walking the Commissioners through the available revenue sources and hoped to give them options. Mr. Dixon stated that he hoped they would not just look at the short-term projects but

the long-term projects as well as policies that affect long-term plans such as the dirt road policy and how that affects the citizens.

Ms. Daniels then came before the board to inform the board regarding the budget process.

**1. Funds Balance Summary**

Ms. Daniels stated that page one (1) showed the fund balances of the major funds as of September 30, 2020. The amounts that are presented for the fund balances are what has been determined by the auditors. She stated that the General Fund has \$5.4 Million dollars in it. Then she stated the General fund has \$3.5 Million dollars unassigned and \$1.8 Million dollars that were already assigned to certain projects. Ms. Daniels stated the amounts of the following funds:

- The Transportation fund has \$2.8 Million dollars which comes from the gas tax.
- The CARES fund has \$2.7 Million dollars which includes the \$1.7 Million set aside for broadband funding.
- The Emergency Medical Services fund has \$538 Thousand dollars.
- The Library fund has \$277 Thousand dollars.
- The Fire fund has \$644 Thousand dollars.

*Commissioner Green entered the workshop at 4:13 p.m.*

Commissioner NeSmith asked if the Commissioners were allowed to ask questions at this time.

Chair Holt in response asked Ms. Daniels what would be easier for her. Ms. Daniels stated they could ask questions while the presentation was going on.

Commissioner NeSmith asked if the \$3,584,011 unassigned section of the general fund was a part of the County's reserves.

Ms. Daniels stated that was the general fund and County did not technically have a Reserve Fund. The General fund has been considered the Reserve historically. She stated that this amount could be used in an emergency or the Board could pull some of that money out to budget it for the next fiscal year.

Commissioner NeSmith asked was there a carryover from the previous years. Ms. Daniels stated that it could be from previous years or it could be from building up that amount from 20 years ago. Commissioner NeSmith asked was the amount in Reserves what was collected this year. Ms. Daniels stated no, that it is a cumulative amount from over the years.

Commissioner NeSmith asked based on the reserves right now "where are we". Ms. Daniels stated the auditors said that it is recommended that the County have two months of reserves to cover the operating expenditures. The current amount is a just above that amount.

Commissioner NeSmith asked how was the amount that was in reserves currently related to the amount that has historically been in the account.

Chair Holt stated that very seldom do they drop below that amount that is in the account now. There was a time where the General Fund was below that amount. She stated that the County needs more than what is in the account since it only can cover a little over 2 months of the County expenditures. The County needs to have enough in reserves to be able to run for three months in case of natural disasters.

Commissioner NeSmith stated so in order to protect the citizens the County needs to have a significant reserve. He asked Chair Holt how significant has the reserve account been and what was the highest amount that was in the reserves at one point.

Chair Holt stated that depends when they get the taxes in because when it comes in, it may sit at a higher amount. Yet, this is before all of the money that has not been paid out which covers the bills. That Board has to account for whatever may happen. The one thing that the Board needs to think about is how the General fund balance may change due to Covid. She stated that was another impact that has to be taken into account when discussing these funds because the County may not get any more federal dollars to assist in the relief.

Commissioner Green asked how does the County get from where it is currently to where it needs to be regarding the reserves.

Ms. Daniels stated that the Board decides the amount that is acceptable and start setting aside a reasonable amount of money to increase the balance until that goal is reached.

Commissioner Hinson was called upon via Zoom platform and due to technical difficulty had to restate his statement. Commissioner Hinson stated the best person for the two (2) new commissioners to discuss the budget with was the Clerk of Court (Nicholas Thomas) and see/speak with the Finance personnel. Those individuals could help the Commissioners navigate this process. He stated that other than when hurricane Michel happened the General fund balance was over \$5 Million dollars, and that the funds dropped because of that unforeseen cost.

Chair Holt asked if they could pull those numbers.

Ms. Daniels stated that certainly they could. She stated, to clarify, aside from making the commitment to place money in the reserves, any money that is not spent from the different budgets can go to reserve. That is if those funds are not assigned for any other uses or other departments have not over spent from their budgets. She stated anything that is not allocated, could be placed into reserves.

Commissioner Viegbesie reiterated what Ms. Daniels stated if there is amount that has not been spent it goes into the General funds. He suggested that the Board create their own assigned expenditures categories to show what is in the assigned General fund. He

stated that it could be confusing to the public since they can see that there is \$5.4 Million in the general fund, yet \$1.8 Million is already assigned for different projects.

Commissioner NeSmith asked if the line items that were for positions that have not been filled, would those salaries designated for those positions go into the General fund?

Ms. Daniels stated that it depended, if that position was vacant and did not get filled, that was a salary saved. There may be where someone has been hired but may have been hired based on their qualifications and their experience may have been a little higher than what was budgeted for that position. Sometimes there is an offset there. Anything that is not spent in the current year's budget, automatically falls to Fund balance if it is not assigned to something else.

Commissioner NeSmith asked what was the percentage of staffed personnel.

Ms. Daniels stated that the County was pretty much fully staffed and that most of the unstaffed positions were in the library system. She stated there is a lot of extra advertising that has been done this past year for different meetings and different public hearings, more so than has been done in the past, due to COVID. But there has been savings in travel since they have not done a lot of that. This means that there have been funds pulled from the remaining amounts from other budgets to cover those costs.

**2. Ad Valorem Tax Revenue Summary**

Ms. Daniels stated at the first workshop there was a summary of the Ad Valorem Taxes and estimate of the growth in the property evaluations. The preliminary property evaluation has been given by the Property Appraiser for the County as of June 1<sup>st</sup>. Based on that, they made an assumption that the property values would rise by approximately 5 ½% this year but did better. They went up by 7.3%. She stated based on those evaluations on the \$1.6 Billion dollars, the County would generate around \$937,000 extra dollars for the next fiscal year. Staff has to budget the Ad Valorem Taxes at a 95 percent collection rate since there are some portions of property taxes that they will not be able to collect. She stated that this is if the Board to decides to keep the taxes at the current millage rate.

**3. Major Revenue Sources Update**

Ms. Daniels stated that staff took a look at the major revenue sources for the General fund as well as other funds to see where they projected they would end the fiscal year with the Gas Tax, Ad Valorem Taxes, State Revenue Sharing, Telecommunication Tax, and others that were their major revenue sources. Staff has budgeted \$26,585,508 and projecting that the County will collect a little over \$26 Million. These are projections off of how the County has collected money in the past. She stated that a majority of the Ad Valorem Tax is collected in November because most people pay early to get the discount on those taxes. She stated at this time, Ad Valorem taxes were trickling in.

Chair Holt asked the Commissioners if they see the Community Redevelopment Agency (CRA) in the top corner in the Ad Valorem taxes. The reason that they are in parentheses was They collect the tax, the County does not. She stated since the Board has nothing to

do with them, they can ask for a report on the CRA's. She stated that if you were to look "across the street" with the upgrades, that is the CRAs taking effect.

Commissioner Green asked how often does the County get CRA reports and could it be requested for the them to give a detailed report.

Chair Holt stated that the CRAs have been very confrontational topics of conversation in the past. They do not have to give the County updates on the CRA. The County can set up CRAs as well to be able to capture tax revenue.

Commissioner NeSmith asked in addition to Commissioner Green's question, does the County contribute to the CRA.

Chair Holt stated that they get the money before the County receives any money from taxes.

Ms. Daniels stated that the State freezes property taxes at whatever the taxable value may be and whatever property taxes come out of this area at this given date is what is going to be given to the County as taxes. Anything over that amount is placed into CRA's for them to revitalize the area. Since it is given directly to them the County does not get reports on those funds unless it is requested. She stated that it would just be property taxes that would be accounted for in the budget if those CRA's were not in place.

Chair Holt stated that the problem is when the funds are disbursed and there has been no sign of production. When asking for signs of production from them is not the County trying to stop the CRA's but asking for signs of accountability.

Commissioner Green stated he had served on the CRA Board for Quincy. He stated they are very approachable on letting the County know what is going on with the projects. The transformation of the facelift that is taking place on the square as of now has had painters and other workers working on the buildings, he knows that they are working.

Chair Holt stated the City of Quincy has improved a lot since the last time.

Commissioner Viegbesie stated that one of the things that happened when he was in Tallahassee was the downtown area was not part of the CRA. Yet, there was need for improvement in the downtown area so there were changes in the map to include some parts of downtown. It became controversial since it took money from the lesser economic areas of Tallahassee. That is some part of the agreement when approaching the CRA's that the Board wants to help with. They would need to annex the area for it to be a part of the CRA. He asked if they have to annex for it to be a part of the CRA.

Chair Holt stated she did not think so.

Commissioner Viegbesie stated that was something that could be a part of the collaboration with the CRA and have an approved quality of some of the areas that really need help.

*Commissioner NeSmith exited the workshop at 4:47 p.m.*

#### **4. Potential Revenue Options**

Ms. Daniels stated this portion of the budget presentation was to see the possible tax increases for potential revenue options. The Board may want to look into using the Local Option Fuel Tax (1-5%) and the unrealized rate (5%) would produce \$1,145,540 in revenue. Yet, some of the Local Option Fuel Tax revenue would have to go to the municipalities. The Ninth Cent Fuel Tax is not currently in place and the unrealized revenue would be \$245,827. There could be an increase in the Tourist Development Tax which would be one (1) percent with an unrealized revenue of \$208,625. She stated that there are other options such as an increase in the property tax rate, imposing a fee assessment, and CARE funds. The Board could also pay off the library debt and re-use pledged revenue.

Commissioner Green asked when would the Board make the consideration of the options.

Ms. Daniels stated the Board has to adopt the preliminary millage rate at the second Board meeting in August. Once the Board adopts the preliminary millage rate the Board could decrease the amount but the Board may not increase the amount once it has been voted on.

*Commissioner NeSmith returned to the workshop at 4:51 p.m.*

Ms. Daniels stated that the Board needs voter approval for Local Option Fuel Tax and the ninth cent sales tax to be implemented.

Commissioner Green asked if they decided to utilize or adopt the Local Option Fuel Tax, was there a timeframe to place on the Agenda.

Ms. Daniels stated it was a ballot issue and probably would not have time for this upcoming budget but was something they could look at for the future.

Commissioner Green asked if this was approved, would some of that fund go into the Reserves.

Ms. Daniels stated that Ninth Cent and Local Option Fuel Tax was restricted to the Transportation fund. Those types of taxes are implemented to improve the conditions of the roads and bridges.

Commissioner NeSmith asked if both required a referendum, even though there may not be time to include the referendum for approval of this budget, did it matter?

Ms. Daniels stated that it depended on what the referendum said of when the County could begin collection.

Commissioner NeSmith stated so it can be structured into the referendum and Ms. Daniels stated that was correct.

Commissioner Viegbesie stated there was enough time as the election was not until 2022 and the General Election was in November. The good thing was, this is a tax that those who pay, is called "Economics Benefit Principal Tax" so most of this was generated on I-10 by those traveling and stopping at Flying J and Pilot. The Board would have to sell why this tax would be beneficial for the citizens. The reason that the hospital tax was not executed properly was because the promises were too lofty. This is how the County can fix the roads that are in dire need of repair.

Chair Holt stated what would be heard is the County did not do what was promised last time this tax was imposed. She stated that a "good why" is needed to get the tax passed and an example could be to get rid of the dirt roads and pave them. The Board has to have the whole County pass the referendum so it must resonate with all of the County. They must have a good marketing plan in order to pull the votes and if not, would be running a Referendum that was doomed to fail.

Commissioner NeSmith stated that those experiences allow for new growth and planning from the Board. There are some major challenges regarding all the roads in District 3. The Board needs to look at all available revenue sources to get "boots on the ground" types of projects to provide safe roads for the citizens. This is a basic function of government to make sure that the people have safe and navigable roads to travel on. He stated that he would like to begin seriously looking into that.

**5. Constitutional Officers FY21/22 Budget Requests**

Ms. Daniels stated that the Clerk of Court has a 9% increase in the 2022 budget compared to the 2021 budget amount.

Chair Holt asked for clarification on those increases.

Ms. Daniels stated that staff is looking into clarifying what the Constitutional Officers were requesting at this time.

Commissioner Viegbesie asked if Staff could work with the Constitutional Officers to get itemized requests, they could work with them. This is so each item can be discussed for the approval process and not just lump sum amounts.

Mr. Knowles interjected that the fuel tax can be approved by the Board via referendum or by majority plus one vote, not necessarily by ballot.

Chair Holt asked if that was the Ninth Cent or the Local Option Fuel Tax.

Mr. Knowles stated that was the Local Option Fuel Tax. He stated that it is located in Florida Statute 336.025(3)(b).

Chair Holt stated that the people will be coming for the Board if they passed a vote like that. She stated that if an increase is done it should be done via referendum.

Commissioner NeSmith asked so the best approach was via referendum and Chair Holt answered that was correct. Commissioner NeSmith asked what passes the referendum. Chair Holt stated she thought was "50 plus one". The best person to ask was the Supervisor of Elections because she would know the percentages.

Commissioner NeSmith asked if Mr. Knowles would know since it was a Statute.

Mr. Knowles stated the statute Commissioner NeSmith was referring to stated it must be by referendum, which meant a 60% requirement.

Chair Holt stated that anything dealing with a vote should come from the Supervisor if looking at a referendum.

Mr. Knowles stated that the super majority is for the Board and the referendum is for the citizens.

Chair Holt stated that the best thing is to market to the public and allow them the opportunity.

Commissioner Viegbesie stated the reason he said 60% was because there were some State referendums that have failed due to the percentages. The 60% is the goal for the State and did not know about the percent needed for local approval.

Chair Holt stated that its two-thirds (2/3) on the state level and on the lower level those in charge of voting "looks at what the majority wants". She stated that she wanted clarity from the Constitutional Officers because there has been issues with raises amongst the different offices of the county.

Ms. Daniels stated that county staff has that information yet it is not provided here.

Ms. Daniels proceeded with the remaining percentages for increase in the budgets for Constitutional Officers:

- Property Appraiser 6%
- Sheriff 11%
- Supervisor of Elections 25%
- Tax Collector 0%.



She stated that the Supervisor of Elections has a mandate to provide updated election equipment and that is included in the request. Also, that the Tax Collector has a different time frame for submittals than the rest of the Constitutional Officers.

Commissioner NeSmith asked if that is a mandate for the Supervisor of Elections is funded or not funded.

Ms. Daniels stated that it is not funded so the county must come up with the funds to meet the state mandate requirements.

#### **6. New County-Wide Positions**

Ms. Daniels stated that these are the new positions that the Board approved from the CARES Act funding. The following are the positions and the budgeted salaries:

- Government Operations Coordinator \$ 65,000
- Grants Coordination (Contractual Services currently) \$ 50,000
- Grants Monitor \$ 50,000
- Senior Housing Specialist/ SHIP \$ 45,000
- Communication Tech/Motorola \$ 58,000
- Budget Technician/OMS \$ 36,720

Commissioner Viegbesie asked if that totaled \$313,720 that they had to work into Personnel Operations budget and Ms. Daniels answered yes.

#### **7. Departmental FY21 vs FY22**

Ms. Daniels stated that last pages of the presentation are the departmental budgets that are being looked at, and these have not been recommended, just things that have been requested by the Department. She stated if they looked at the very last page, they would find the totals for the fiscal year for all departments was \$51,265,374 and the requests equate to \$52,858,873. These are requests and have not been approved at this time. The amounts will be in a fluctuating state until the budget is approved.

Commissioner Viegbesie asked if this amount took into consideration the percentage increase requested by the Constitutional Officers as well as the new positions. Ms. Daniels stated that she believed so. Commissioner Viegbesie stated that the request is reflected in the \$52.8 Million and Ms. Daniels answered yes.

Chair Holt stated there are improvements or projects that may be cut in order to have the budget balance. The State needs the budget on time and it has to be balanced. In order to have some of the projects funded the County is going to need to receive grants.

Commissioner NeSmith stated that the budget reflected the County's values, goals, and vision. He stated that the Board needed to generate new revenue so the County could provide resources for the citizens. Right now, those resources are not in place to give the citizens an enhanced quality of life.

Chair Holt stated right now the County has a good Board and they need to go to work on getting those resources.

Commissioner Green stated the County may be able to use those proposed revenue sources. He stated he was excited about the grant writer position that is being created.

Chair Holt stated once that money comes in someone has to say where it goes and meeting those deadlines was a job in itself. The Board needed to pull all contracts and check to see if those contracts were providing good products. The Board did not have a minority or local preference on contracts and that was something the County needed. Chair Holt asked Ms. Daniels if enterprise zones were still in effect. Ms. Daniels stated she would have to do research on that issue.

Commissioner Viegbesie stated that Former Governor Rick Scott removed enterprise zones. Also, that Enterprise Zone and Development Agency is different now than when those were instated.

Chair Holt stated when businesses were in enterprise zones, the government paid for a portion of their wages if they came from low-income areas. This was used to hire more people in those areas. That larger farms were now being broken up and turned into subdivisions. If the developers are not putting in roads, you will still have the same problem, if not worse. When those developments are being built instead of waiting years to do that may aid in the dirt road problem. She stated that the Board's conduct needs improvement. Due to the behavior of the Board, businesses do not want to work with the County. Business people have stated they have been embarrassed on how the Board acted.

Commissioner Viegbesie stated that Commissioners are getting emails from citizens and businesses that are not getting to Administration. He urged the Commissioners to please forward emails from personal emails to the Administrator's office. He stated that staff and commissioners should also be looking for funding. The grant writer should not be the only person looking for funds needed for projects. Also, once individuals find grants, they should inform the grant writer of them as well.

Chair Holt stated that they need to send those messages to the Administrator's office in case those emails are subpoenaed. She also stated that small grants may not be worth the grant writer's time.

Ms. Daniels stated that all departments are always looking for grants. "These revenues and expenditures are early in the game." She stated that some of the revenues are not known until July 1<sup>st</sup> and that starts the clock for the budget development process. The budget has to be completed by September 30. The other thing is the personnel expenses, which staff still needs to get the new FRS (Florida Retirement System) rates and medical insurance rates. The amounts for those line items in the budget are preliminary at this time.

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

Ms. Daniels stated that staff needed direction from the Board regarding Non-Profits and how did the Board want to aid those programs. She stated that direction is needed on how staff will handle the process. Did the Board want staff to take applications from the nonprofits and bring it before the Board? She stated that Leon County has a human services board that takes staff and commissioners out of the process so it is not seen as biased.

Commissioner NeSmith stated that this issue needs a workshop to determine the process. Commissioner Viegbesie stated Leon County officials visit the nonprofits and sees what services the nonprofit provides. He stated there is not enough time to create a program like this for this fiscal year, and determine the amount of funds the nonprofits could receive.

Commissioner Green asked if there was a little bit more detail of how the process for nonprofits are normally ran. Also, what was the amount that is typically appropriated for the nonprofits.

Ms. Daniels stated there was never a specific amount appropriated for the nonprofits.

Chair Holt stated that the nonprofits would present the program to the Board and then they would possibly approve funds for them. She stated that having an outside force to divvy up allotted funds would be better so the Board is not seen as biased. The staff could get the program ready for a trial period then the Board could decide if it would remain active.

Commissioner NeSmith stated that nonprofits have the ability to apply for funding through the Recovery Act and Ms. Daniels stated that was correct. Commissioner NeSmith stated there was time to create a program for the future and take the time needed to make it a success. He asked if the Recovery Act had a way of disbursing the funds to the nonprofits.

Ms. Daniels stated that was correct. This was to get direction regarding the nonprofits and how the Board was willing to address this issue.

Commissioner NeSmith stated that the Commissioners needed aides. Chair Holt stated Human Resources stated they had to be an employee, had to be accountable, and follow other things. She then stated she did not know how they would be able to afford it. There were five of them and if one Commissioner had one, every Commissioner would have to have one. Commissioner NeSmith said they came up with a strategic plan and it stated they would help the people. In order to help the people, there are more and more events, they were being asked to attend more events. There are meetings with Commissioners that are being requested, Commissioners work during the day and there are still citizens that have needs. The budget is a reflection of their priorities and their priorities were the people and the people have needs. They need help in moving the County forward because the County was behind.

Commissioner Viegbesie stated his recommendation to staff was to explore the Leon County model for nonprofits. He commended Commissioner NeSmith's passion, other Counties have it. He said "the grass is always greener on the other side; the water bill is also higher on the other side". Chair Holt stated it was also greener over the septic tank.

Chair Holt asked what the Medicaid costs were and Ms. Daniels stated right at \$1 Million. Chair Holt stated that the County does not receive any of that money back if that Medicaid card was not used in the County. All of the citizens are going to Tallahassee to receive medical care.

Ms. Daniels stated that she had a few announcements before the workshop adjourned. There will be a policy update on the dirt road policy and if the Commissioners want to get the roads paved, those roads will have to be brought up to certain standards before it could be taken into the County's inventory. There will be an update on the Reserve policy so they have a goal in mind they will be working toward. Also, they were looking for direction regarding the multipurpose complex and if they wanted to start setting aside money for that because even if they were able to get some grant funding, it would probably require a match from the County.

Commissioner Viegbesie asked if they were talking about the dirt road policy or private road adoption and Ms. Daniels stated it was dirt road private roads.

Mr. Knowles stated he and Mr. Dixon had been working on that and the problem now is if you want to annex a road into the County there had to be a certain amount of "fix-up" work and a lot of times the owners of those roads do not have the funds to get the roads up to standards.

**MOTION TO ADJOURN**

**THERE BEING NO FURTHER DISCUSSION, CHAIR HOLT ADJOURNED THE WORKSHOP AT 5:51 P.M.**

**GADSDEN COUNTY, FLORIDA**

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**BRENDA A. HOLT, Chair**  
**Board of County Commissioners**

**ATTEST:**

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**NICHOLAS THOMAS, Clerk**