

AT A BUDGET WORKSHOP OF THE BOARD OF COUNTY
COMMISSIONERS HELD IN AND FOR GADSDEN
COUNTY, FLORIDA ON AUGUST 3, 2021 AT 4:00 P.M.,
THE FOLLOWING PROCEEDING WAS HAD, VIZ:

Present: Brenda Holt, Chair, District 4-arrived late
Dr. Anthony "Dr. V" Viegbesie, Vice Chair, District 2
Eric Hinson, District 1
Kimblin NeSmith, District 3
Ronterious "Ron" Green, District 5 – appeared remotely
Edward J. Dixon, County Administrator
Clayton Knowles, County Attorney
Marcella Blocker, Deputy Clerk

CALL TO ORDER, INVOCATION, PLEDGE OF ALLEGIANCE

Vice Chair Viegbesie welcomed everyone, asked for a moment of silence and then 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@gadscountyfl.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.

PUBLIC HEARING:

GENERAL BUSINESS

2. Introduction

Mr. Dixon said they would talk today about the big picture, they were going to discuss the TRIM Notice and the process from this point on. He said they will be meeting individually and collectively as they see opportunities that will present themselves. He said there were re-allocation of dollars they were looking at and wanted to make sure they were hitting the vision the Board was laying out.

Chair Holt arrived at 4:12 p.m.

Georgette Daniels, Asst. County Administrator, appeared before the Board. On July 1st, they received the certified taxable values that came out and did not have any meetings during the month of July and was presenting that to the Board today. They have not finalized the final budget yet, this was preliminary requests. She then gave a history of the fund balance.

Commissioner NeSmith asked about fund balance between 2018-2019 and if they had to reach into fund balance to recover from the hurricane.

Chair Holt said she knew had overtime pay but was not sure where funds were gotten. They did have assistance from FEMA and the State. Commissioner Viegbesie said they were reimbursed and replenished what was taken for overtime. Chair Holt said there were several things they applied for and some could still be applied for.

Commissioner NeSmith said in reference to the Asst. County Administrator's statement that sometimes they have to reach into fund balance to balance the general fund, was that the primary reason why they have to reach into it sometimes? Chair Holt said they do not always know what may happen, any emergency could come up but was not something they normally have to do.

3. Summary Highlights

Ms. Daniels said the Millage rate has remained slack from 2008 until now. She said they have to set the millage rate today and it could be lowered after today but could not be raised. If they keep it at the current rate, they will receive approximately \$1 Million.

Commissioner NeSmith asked about the millage rate.

Commissioner Green asked if he heard correctly that they could not raise it but could lower. Ms. Daniels explained they would have to raise it today if they chose to do that. She further explained they could raise it later but would have to send out corrected TRIM notices and would have to send out new TRIM notices to every property owner at BOCC's expense.

Commissioner NeSmith wanted to understand this was the last day to raise and they could also reduce the millage rate up to the last public hearing in September.

Commissioner Viegbesie wanted to state on record, should they decide to set the Millage Rate at a higher rate, it does not mean they have decided to raise the millage rate for the County. He said they were doing this for precautionary reason to be safe and, if they need to, they could do so but he was not saying it will be raised.

Commissioner Green asked if she could explain the possible benefits if they decide to raise the rate. Ms. Daniels said it would be an increase in revenue that the County could collect.

Ms. Daniels said this was setting the tentative millage rate and it had to be done within 35 days of receiving the certified taxable values from the Property Appraiser's Office and this was the 34th day. She further explained the Department of Revenue was very serious with their time schedule and they had to adhere to that schedule and if not, it would put in jeopardy the ability to collect shared revenue.

Chair Holt said she did not remember ever not meeting the deadline.

Commissioner NeSmith said this was the 34th day and the deadline was 35th day. Ms. Daniels explained there were no meetings in July.

Chair Holt said if they did increase, they normally have a focus as to what they want to do with it.

Ms. Daniels said everything was ready, they were just waiting on the vote.

Fund Balance Summary

Ms. Daniels said in looking at some of major revenues and how they anticipate they will end the fiscal year. With Ad Valorem, they collected a little more than budgeted and was good there. With the Ad Valorem or property tax revenue, they get the majority of that in November because most property owners have some type of mortgage on their property and was paying through escrow with the mortgage loan company and they take advantage of the discount.

Community Redevelopment Agency

She said there were two in Quincy; one in Midway; and one in Havana. The intent is to take a blighted area and revitalize it and was usually downtown areas. She said they have received approximately \$12.6 Million in revenue.

Chair Holt said they have CRA contracts and have not checked them in a while.

Ms. Daniels said there was a contract and was for certain number of years and it is usually for 20-30 years. Once that timeframe is ending, the County can agree to enter into a new agreement with the CRA or they could let it sunset. She said she could bring back information.

Commissioner NeSmith asked where the two CRA's were located within the City of Quincy. Chair Holt said, like Ms. Daniels had stated, it was in blighted areas. He asked if there were two separate Boards and Chair Holt explained there was one Board.

Ms. Daniels said they could bring that back as there was one more workshop scheduled.

She said they also looked at things like the State Sharing revenue and where they were with collections. She added there was a little lag time when they were receiving it from the State. She added they were looking to finish the year a little ahead of what was budgeted.

Commissioner NeSmith asked Ms. Daniels if this was what was projected for the 2021-2022 year and she said this was for the current year to give everyone an update.

She said they were projecting the ½ cent sales tax to be a little better than what was budgeted as well.

Ad Valorem Tax Revenue Summary

She said at the last budget workshop, there was some areas they were not exploring that they could to get some additional revenue and the chart gave them an idea if they decided to explore some of those areas and how much revenue it would generate. On the Property Tax revenue, they were currently at 8.9064 and if they went to 10 mills, they would get approximately \$2.8 Million. On the State Sharing revenue, they were where they could be with that. With the Local Option Gas Tax, they were already utilizing 1-6¢ portion and could generate up to \$1.1 Million if they went with 5¢, they have the option there if they increased it 1¢, they would get \$230,000; with 2¢ they would get \$450,000; with 3¢ they would get \$680,000; with 4¢ it would be \$900,000 and 5¢ they would get \$1.1 Million.

Commissioner NeSmith asked with the State Revenue Sharing, was \$850,000 all the County received?

Chair Holt said it depended on if it was a good year and how well the lobbyists were working. Ms. Daniels said they currently were budgeted at \$821,000 and was projecting they would receive approximately \$860,000 this year. She also said it was based on the spending in the State and how much sales tax revenue was being collected by the State.

Chair Holt explained it depended on what the economy looked like and how the distributions were being done because if you were a fiscally constrained county, it would not generate high taxes.

Commissioner Viegbesie also explained one of the factors that determined what each county received from revenue sharing was the population of the County and was why it was so important to turn in the census data. The smaller the population, your share of the revenue sharing would be less, even at the national level. Ms. Daniels said they also receive a distribution for being a fiscally constrained County.

Ms. Daniels said the other area they would be able to receive additional funds was the County Fuel tax. The maximum tax rate was 1¢ and they currently taxed at 1¢ and there was no room there. The only other was the 9th cent motor fuel tax; the maximum tax rate and they were not currently utilizing that tax. If they were to levy the 1¢ tax, they could receive \$245,000. On the transportation tax (fuel), they have to remember they could only go to Roads and Bridges but there was a small portion of General Fund money that they utilize in their Public Works area as well as the Small County surtax. The Small County surtax can only be used for EMS and Roads and Bridges, but they could make changes to that Ordinance. To institute the 9th cent, that would go to Roads and Bridges and if they changed the Ordinance and move additional monies and they would be able to do additional things in EMS. She said they were still restricted and the freed-up money could only be used in certain areas.

Commissioner NeSmith asked if they had not been using that motor fuel tax and Ms. Daniels said no. Chair Holt said when the Ordinance was passed, it was passed to build the jail. Then it came back and was passed to be used for road and bridge; then it came back and was changed to use part for EMS.

Commissioner NeSmith said Gadsden County was in desperate need of road resurfacing, road paving, curbs and could they look at it. Chair Holt said they could look at it and they could choose another time to do so. He added they needed as much revenue as possible.

Commissioner Viegbesie asked the Administrator, while they were playing with numbers, he would like to seriously consider adding street lights to their projects, as well as striping, etc.

Major Revenue Sources Update

She said they would now look at the expenditures for next year. She added this was tentative recommendations in the budget and nothing was carved in stone because they did not have a set millage rate yet.

She then gave a list of items that have been requested by the Departments.

She said they need to look at replacing and putting fuel tanks at Public Works underground and it would cost \$400,000 to do so. She said they were currently above ground tanks and would get water in them.

She said the requests in the Fire Department, a pumper truck, a multi-purpose truck was needed, work was needed to be done at the Concord Fire Station, the Havana Fire Station and the Chattahoochee Fire Truck.

Building Inspection was requesting two vehicles because they had one that was swapped out and was no longer serviceable and they added a new position.

EMS was looking at new additional ambulances to fill out their fleet and getting a Captain's Response Vehicle that will be equipped with items but not used as transport. They also needed to do some work at the Havana EMS site.

Facilities was requesting some items. Two were grant match items, one was St. Hebron park phase II and a generator for the Butler Building. She said there was some work that needed to be done on the elevators in the Butler Building and the Courthouse, work at the Guy Race Building, and a radio tower that was left that needs to be de-commissioned and moved.

Chair Holt said page 7 were requests and not things that they have approved. She wanted to look at what they have to do now.

Ms. Daniels added that they had already tentatively taken a look at some of the things they may have to do.

Potential Revenue Options

Constitutional Officers FY22 Budget Requests

Ms. Daniels said they have received requests from Constitutional Officers and the County Department.

The Sheriff and Law Enforcement looking at approximately \$480,000 increase and the justification is increase in salaries, taxes, retirement and health insurance and Detention and Corrections was looking at approximately \$248,593. Chair Holt added this would be reoccurring.

Ms. Daniels said Supervisor of Elections was mandated to get some new equipment and that was \$110,000.

Clerk Finance had an increase in health insurance and the FRS rate and in the Finance area they were looking at about a \$30,000 increase.

She said for the past few years, the Clerk had been taking care of the Property Appraiser's accounting at no costs and will now be charging for that going forward and they were asking \$72,704 to cover that expense and they needed a dedicated IT person and was asking for funding for that.

With the County Commission, there has been several insurance claims that have hit. When there is a settlement, they must pay a deductible of \$10,000 and have had an increase in their liability insurance.

With the County Administrator budget, they were granted new positions with the CARES residuals and moved some positions around that was being budgeted somewhere else such as Grants Coordinator and a position being budgeted in Budget Office and moved that under the County Administrator as well as a couple of other positions.

Chair Viegbesie asked in moving the Special Projects Coordinator to PIO, that should have no additional impact in the current budget because that position already existed and did not see how it would require that sum of money as it would be a part of \$320,076. Would the grant writer remain contractual or be position? Ms. Daniels said they took the money for the position, which was in the current year's budget and was budgeted in the Office of Management & Budget. They used that funding to pay for the contract. The position was still there and instead of it residing in the OMB, they will move it over into the County Administrator's Office and will be moving a position out. She said they moved three positions into the County Administrator's Office and moved one out.

Commissioner Viegbesie said the way he was reading was a re-organization of the organizational structure and should not have any changes to the overall expenditure because they were merging and moving positions around.

Chair Holt asked what positions were needed. Ms. Daniels said the Assistant to the County Administrator but it was named something else, a Grant Coordinator position, a Grant Monitor position, and one other position that was located somewhere else. Chair Holt said there was a swap-out. She said before, they had an Asst. Administrator position that was disbursed before and the salary spread out and they stopped making progress. They had a person over the budget and had two people there and when this happened, they only had one and it threw the budget off. That's why they need to look at these positions, what do they need to run to get there? Just like with the Sheriff, if they approve for the increase in salaries, they will have to do next year also. That draws off what they say they want to do. That was why she said they have to look at what they have to do and then what they want to do.

Commissioner Nesmith said they have already voted to add additional staff, that was not the issue and he asked about the \$320,000. Ms. Daniels said the \$320,000 was not new money, it was realized from someplace else. Commissioner NeSmith asked about the new positions that were approved earlier. Ms. Daniels said that did include two new positions and Commissioner NeSmith said more than two were approved. Ms. Daniels explained yes, in other areas.

Commissioner Viegbesie said he was looking at the move of the Special Projects Coordinator from under the County Administrator to the PIO and that was not an additional cost. How will that impact the \$320,000? He said he was questioning how the restructuring of the organizational chart has an impact on the organizational budget if it did not involve an increase or decrease? It should not change.

Ms. Daniels said they could provide a breakdown of what positions were moved.

Commissioner Green said for the sake of clarity, millage rate that could be increased, could it be used for general funds to provide for these positions?

Commissioner NeSmith said he thought what he was asking (the reception was bad), could the millage rate be used to cover an increase in salaries? Chair Holt said it depended if the funds were restricted.

Commissioner Viegbesie said he could see now what the document was saying. With the reorganization and new positions, this is the amount of what will change the County Administrator's operating costs by.

Ms. Daniels said the HR Department and the Purchasing Department were combined and they had a hard time seeing who spent whose money and so they split them up and can see better below on the attachment. They also moved because her salary was only in one place and moved a portion of her salary into the Purchasing budget as well.

Commissioner Viegbesie said he appreciated the presentation, without the questioning and explanation, when the actual budget will be presented, someone may question the expenditures.

Ms. Daniels said there were a lot of ends and outs but wanted to show significant changes and tried to provide an explanation.

Ms. Daniels said one of the positions that was created from the CARES Act residual was a Radio-type Administrator and was unsure of the correct title. Commissioner NeSmith asked if the cell towers could produce revenue. She explained they were radio towers and not cell towers but she was not the expert in that matter. Commissioner NeSmith said he would have that conversation with the Administrator.

Chair Holt said to make a note, they need to inventory the equipment on the radios and equipment so they could keep a track.

Ms. Daniels stated, as they knew, one of the positions that was created from the CARES Act Residual was a Radio Administrator type position. Chair Holt commented when \$3 Million was spent on a contract, they needed to know where everything was.

Ms. Daniels said with the Fuel Tanks systems, they were looking at replacing the tanks. There is \$436,000 in one column but they were recommending only \$36,993 because there was a re-alignment of a portion of the Public Works Director and the Director of Operations salary that would not be charged there instead of all of it being charged in Roads and Bridges. A portion would be charged to the Fuel Systems.

She said Information Technology had several new projects coming up and they budgeted \$107,610 for that area. She said they were looking at adding email access for all County employees. Currently it is only available to employees that were in offices that were using email. The employees in Road and Bridge and EMS do not have access to the County email. She said that would take care of those things as well as a new position.

She further explained that Public Information Office, there was an increase as they moved positions around as well as some other areas that needed to be handled from the PIO's office. There was no budget there last year and some was moving the budget out of the County Administrator's Office and moving it there along with that position.

In the Office of Management & Budget, they gained a position but to offset that position, part of her salary was going to another place.

Growth Management was looking to amend the Comp Plan and have to have some studies done in order to do that. Veterans Services were looking for an additional part-time driver in order to split the transport. The Medical Examiner submitted their sent in their budget for the next year and there was an increase of \$60,000. The County has been notified by the State of what the Medicaid spending was and there was a reduction. There is an increase of \$50,000 for Contingency to give a total of \$100,000. She said the reserve for non-profits (not the Boys and Girls Club), the portion of money that was not allocated to non-profits, will go back into the coffers to be spent somewhere else. The transfer to Capital Projects encompasses the projects that were on the Grant Match list (grant match for St. Hebron's park, for the generator for the Butler Building and repairs, etc.) were added in. She said when they decided to finance the site work with Motorola earlier this year, it increased the debt service on the loan they already had and was an additional \$75,000. She said with the Building Inspection fund, they were looking to increase two staff positions and increase the expenses related to the new positions. They felt it was not enough to sufficiently support that as well as their fund balance so they have not made that recommendation. Fire control had some one-time capital projects and this is the projects that were in the current budget. They could look at pumper trucks and some other things without any increase in revenue, but these were one-time projects and would be a reduction to that budget. With Roads and Bridges, they have reallocated some salaries off the Transportation Fund onto some other funds and was showing the reduction.

Departmental FY21 vs. FY22

Enhancement/Reduction Summary

4. Board of County Commissioners Priorities and Direction

Chair Holt said on the Building Inspection, if they were planning on doing some improvements, that had to make sure they were giving good service. If they were not picking up any revenue, was there a reason why? Ms. Daniels replied the revenue they have could currently support what they were currently doing. They also have the issue where clients have decided to go with private providers to provide their building inspection and not receive building inspection services through the County. Chair Holt said on the funds allocated for Road and Bridge, they needed another cutting crew. She said over the years they have gotten temporary (summer) help and need to look at hiring a total crew for cutting and pick up trash. She said they were not able to do these things and they needed another crew. With Building Inspection, if other Commissioners were getting the calls she's getting, it shows a problem in-house and they should be able to take care of it.

Commissioner NeSmith echoed what Chair Holt said earlier. He did have the opportunity to meet with the County Administrator earlier about the roads and medians and they need to give the roads attention.

Commissioner Green asked what happened to them considering contracting out the cutting to lawn services to help.

Mr. Dixon said they were considering all options, it was not a light duty task and they need to consider what to do with the manpower in the winter.

Chair Holt said if they come back to look at the budget, to see they set aside for that.

MOTION TO ADJOURN

THERE BEING NO FURTHER BUSINESS TO COME BEFORE THEM, CHAIR HOLT DECLARED THE WORKSHOP ADJOURNED AT 5:48 P.M.

GADSDEN COUNTY, FLORIDA

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

ATTEST:

NICHOLAS THOMAS, Clerk