

**Nassau County Board of County Commissioners  
Special Session, September 9, 2020, 10:00 A.M.  
Commission Chambers, 96135 Nassau Place, Yulee, Florida**

Call to Order

**Commissioners:**

**Present:** Chairman Daniel B. Leeper, Commissioners Justin Taylor, Aaron C. Bell, Pat Edwards, and Thomas R. Ford.

**Other Officials Present:** Michael S. Mullin, County Attorney/County Manager; and Taco Pope, Assistant County Manager.

**Staff Present:** Megan Diehl, Office of Management and Budget Director; and Brenda Linville and Heather Nazworth, Deputy Clerks.

**Official Agenda Summary:**

**Audience Input: Non-Agenda Items**

**SS200909 - 10:00:13** Mr. Mullin advised that citizens wishing to speak to the Board live during meetings can attend via Zoom or can submit an email to [comments@nassaucountyfl.com](mailto:comments@nassaucountyfl.com) and for the individuals to provide their name and address. He advised that if anyone would like to be called during the meeting to call 904-530-6009 and leave a message with their name, phone number, address and topic of discussion for **(Tab A)** Non-Agenda Items and **(Tab B)** Agenda Items.

**PRESENTATION(S):**

**SS200909 - 10:01:41 (Tab C)** Megan Diehl, Office of Management and Budget Director to provide an update to the Board regarding Fiscal Year 2020-2021 budget.

**Discussion:** Ms. Diehl came forward to provide a PowerPoint presentation. She provided an update regarding the TRIM requirements noting the TRIM notices have been mailed to property owners which included the tentative millage rate and the date for the first public hearing scheduled for

September 14, 2020. Ms. Diehl addressed the proposed tentative millage rate. It was the consensus of the Board to move forward with the tentative millage rate that was previously approved.

Ms. Diehl reviewed the most recent economic updates from August 2020 Bloomberg Economists Surveys. The update references the level of uncertainty due to the impacts of COVID-19 on national and local economies. Ms. Diehl advised that based upon a general consensus there is a high likelihood of another recession in the next 12 months. She informed staff that staff will have to monitor the economy on a national scale and the public reaction to that information. She mentioned that the expectation for the unemployment rate is 9 percent at a national year-end scale; however, she is unsure of the effects on the local economy due to the dependency on tourism.

Ms. Diehl provided the Department of Revenue's updated revenue estimates for the next fiscal year which is based upon updated data received on ad valorem collections. She advised that there was a total increase in the Ad Valorem Taxing Funds of \$1.3 million with the bulk of the funds being in the General Fund Reserve which has a total of \$1.03 million. The fund was comprised of the one-cent surtax and the half-cent sale tax revenue. She inquired how the Board would like to proceed with the allocation of the contingency funds in the General Fund Reserve and reviewed the options available.

**Motion: Approve to allocate \$1.03 million from the General Fund Contingency to the Emergency Reserve Fund.**

**Maker: Commissioner Edwards**

**Second: Commissioner Ford**

**Action: Aye: Commissioners Leeper, Bell, Edwards, Ford, and Taylor**

**Follow Up: County Manager, OMB, Finance**

Ms. Diehl continued discussion and provided a chart that referenced the revenue/expenditures changes in the flat millage rate year over year, noting the chart represents the worst case scenario. She reviewed the worst case scenario of existing commitments and probable negative ad valorem impacts. She referenced the proposed solutions such as a reduction in recurring expenditures and utilize non-recurring revenue to address on a short term basis.

Ms. Diehl provided the updated one-cent surtax collection chart which referenced that there will be a \$2-\$3 million decrease in surtax collections this year. She reviewed the Proposed Capital Improvement Plan (CIP) Draft for Fiscal Years 2020/2021 through 2024/2025. She referenced the expected available surtax collections over the next five years based upon a 3 percent growth rate annually. She advised that in the future years all of the surtax money will likely be used to balance the budget. She informed the Board that the budget issue is expected to last at least 3 to 5 years and will not go away. She also explained the process of the income approach evaluation for Ad Valorem collection for Fiscal Year 2021/2022. Discussion followed.

**Motion: Approve to not make any changes to the proposed draft Capital Improvement Plan.**

**Maker: Commissioner Bell**

**Second: Commissioner Ford**

**Action: Aye: Commissioners Leeper, Bell, Edwards, Ford, and Taylor**

**Follow Up: County Manager, OMB**

Ms. Diehl briefly addressed the feedback from the Constitutional Officers regarding possible reductions in their budgets.

There being no further business, the special session of the Nassau County Board of County Commissioners adjourned at 10:54 a.m.

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Daniel B. Leeper, Chairman

Attest:

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John A. Crawford, Ex-Officio Clerk