

**Nassau County Board of County Commissioners
Special Session, February 11, 2021, 4:00 p.m.
Workshop Session, February 11, 2021, 4:00 p.m.
Commission Chambers, 96135 Nassau Place, Yulee, Florida**

Call to Order, Invocation and Pledge of Allegiance to the American Flag

Commissioners:

Present: Chairman Thomas R. Ford, Commissioners Aaron C. Bell, John F. Martin, Klynt A. Farmer, and Jeff Gray.

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

Staff Present: Peggy Snyder and Heather Nazworth, Deputy Clerks.

Official Agenda Summary:

Audience Input:

SS210211 - 4:01:00 Mr. Mullin reviewed the procedures for attending the meeting in-person or remotely for **(Tab A)** Agenda Items and **(Tab B)** Non-Agenda Items.

Noted: Workshop meeting (Tab C) will commence after the special meeting.

ADDITIONAL MEETING

WS210211 - 4:10:40 (Tab C) Megan Diehl, Director of Office of Management and Budget to discuss Budget 101 and Fiscal Year 2021/2022 Budget Philosophy.

Discussion: Ms. Diehl discussed the Budget 101 and the Fiscal Year 2021-2022 Budget Philosophy Memorandum. She defined the term "budget" and stated that the County is required by *Florida Statute Chapter 129* to have an annual budget that is balanced. She reviewed the list of best practices for a good budget process which is published Government Finance Officers Association (GFOA). She provided an overview of the Truth-In-Millage (TRIM) which is effective July 1 and by *Florida Statute* the budget process is required to be aligned with the dates as outlined in the TRIM. The rolled-back rate is a calculated

millage rate that would generate the same amount of property tax revenue as approved in the prior year and excludes the value of new construction. Brief discussion regarding whether resale is excluded from the roll-back rate and the state's definition of the roll-back rate.

Ms. Diehl reviewed the Fund Accounting which is an accounting system that segregates the revenue for specific purposes to be allocated to the intended purpose. Government accounting focuses on maintaining accountability, remaining segregated to carry on specific activities or attain targeted objectives, not be a separate legal entity, and each fund is self-balancing revenues/expenditures. She referenced the Board of County Commissioners Fund Types: General Funds, Municipal Service Funds, Transportation Funds, Special Revenue Funds, Capital Project Funds, and Enterprise Funds. She stated that the revenue and expenditures have to balance. The largest form of revenue for the County is Ad Valorem Tax. The preliminary estimate for property tax is received from the Property Appraiser on or before June 1; the certified taxable value is received by July 1 which triggers the TRIM process; and the total revenue is determined by the millage rate set by the Board. The next largest revenue received for the County is the State Shared Revenue which consists of sales taxes, state shared revenue program, communication services tax, and fuel tax. They are collected at the State level and allocated to the Counties via a formula. Ms. Diehl stated that the County budgets 95 percent of the expected revenue coming in. She reviewed the governmental activity revenue for the Fiscal Year 2019. Discussion followed regarding the Victims of Crime Act Grant and the different types of matching funds.

Ms. Diehl reviewed expenditures which is what the annual budget is based upon. The expenditures include operating expenses, capital outlay, reserves, and transfers. She reviewed the Capital Improvement Plan (CIP) which consists of large projects greater than a \$50,000.00, at least a five-year asset life, and mostly consist of infrastructure projects. The first year of the CIP is where it is identified and funding is allocated and adopted as part of the annual budget process. Years 2 through 5 staff will present a funding plan. Anything outside the 5-year CIP will be presented as a candidate project in order to plan for the future uses of funds.

Noted: Staff to bring back a list of the CIP projects.

Ms. Diehl discussed recurring and non-recurring expenditures which are revenues that will be presented on a regular basis and not on a variable time schedule. The recurring expenditures should be allocated towards the core operations of the County. The non-recurring expenditures such as grants is a one-time allocation of funds for a specific purpose and once the purpose is complete funds are no longer needed. She stated that being structurally balanced is extremely important and if the County is not structurally balanced there is the risk of using the reserves to fund operations, which is not a fiscally prudent way to operate. Discussion followed regarding the County policy related to recurring and non-recurring expenditures and also where the end of the year remaining funds are moved to.

Ms. Diehl discussed the Budget Philosophy Memorandum that was released to all the departments which frames the philosophy or direction for budgeting going forward. She reviewed the philosophy which includes four guiding principles. Mr. Pope addressed user fees, grants, FEMA reimbursements as possible alternative sources that could bring in more funds. Brief discussion followed.

Ms. Diehl stated that the Budget Philosophy Memorandum this year featured a slow economic recovery and departments have been requested to reduce their recurring operating expenditures by 3 to 5 percent, to identify strategic reallocation for new initiatives. Discussion followed as to whether the Budget Philosophy Memorandum would be sent to Constitutional Officers.

NEW BUSINESS:

SS210211 - 4:03:37 (Tab D) Consider a Resolution extending the Local State of Emergency in Nassau County, Florida due to COVID-19 from February 11, 2021 through February 18, 2021.

Motion: Approve Tab D as stated above and authorize the Chairman to sign Resolution 2021-020 regarding same.

Maker: Commissioner Farmer

Second: Commissioner Bell

Action: Aye: Commissioners Martin, Bell, Gray, Ford, and Farmer
Follow Up: County Manager, Emergency Operations Center, Health Department, Fire Rescue

SS210211 - 4:04:02 (Tab E) Approve and authorize the Chairman to sign the budget transfer and check request in the amount of \$1,400,000.00 to the Nassau County School Board for the first installment payment related to the East Nassau County Planning Area Mobility Improvement Reservation Agreement, Contract No. CM2956 leaving a balance of \$162,534.00.

Motion: Approve Tab E as stated above.
Maker: Commissioner Martin
Second: Commissioner Gray
Action: Aye: Commissioners Martin, Bell, Gray, Ford, and Farmer
Follow Up: Finance, OMB

SS210211 - 4:04:31 (Tab F) Consider a Resolution of the Nassau County Board of County Commissioners; Opposing Elimination of Statutory Authorization for Regional Planning Councils in Florida as Proposed in Senate Bill 62 or Similar Proposed Legislation; and providing for an effective date.

Motion: Approve Tab F as stated above and authorize the Chairman to sign Resolution 2021-021 regarding same.
Maker: Commissioner Martin
Second: Commissioner Bell
Action: Aye: Commissioners Martin, Bell, Gray, Ford, and Farmer
Follow Up: County Manager, County Attorney

EXPANSION ITEMS:

SS210211 - 4:02:36 Approve the 2021-2022 Victims of Crime Act (VOCA) Grant Application and authorize the Chairman to sign the VOCA Grant Application documents for Fiscal Year 2021-2022 and staff to submit electronically.

Motion: Expand the meeting to consider one (1) item as stated above.

Maker: Commissioner Farmer
Second: Commissioner Bell
Action: Aye: Commissioners Martin, Bell, Gray, Ford, and Farmer

SS210111 - 4:05:14 Expansion Item #1: Approve the 2021-2022 Victims of Crime Act (VOCA) Grant Application and authorize the Chairman to sign the VOCA Grant Application documents for Fiscal Year 2021-2022 and staff to submit electronically.

Discussion: Mr. Pope reviewed the request.

Motion: Approve expansion item 1 as stated above.
Maker: Commissioner Martin
Second: Commissioner Bell
Action: Aye: Commissioners Martin, Bell, Gray, Ford, and Farmer
Follow Up: County Attorney, Contract Management, OMB, Finance

COUNTY ATTORNEY BUSINESS:

SS210211 - 4:06:01 (Tab G) Consideration of Legislative Request for Courtroom Expansion.

Discussion: Mr. Mullin reviewed the request.

Motion: Authorize the County Attorney to sign the Legislative request for the Courtroom expansion and send to the Legislators to pursue the \$500,000.00 funding.
Maker: Commissioner Bell
Second: Commissioner Gray
Action: Aye: Commissioners Martin, Bell, Gray, Ford, and Farmer
Follow Up: County Manager, County Attorney

DISCUSSION ITEMS:

SS210211 - 5:09:49 Commissioner Bell's Business:

- Thanked Ms. Diehl for her presentation.

SS210211 - 5:10:36 Commissioner Farmer's Business:

- Thanked Ms. Diehl for her presentation.

- Thanked Mr. Podiak and staff for road work done due to inclement weather.
- Explained how the public can access the County website to watch the Board of County Commissioners meetings.
- Thanked County Manager's staff.

SS210211 - 5:12:14 Commissioner Martin's Business:

- Thanked Ms. Diehl for her presentation.
- Thanked fellow Commissioner's for their support on Resolution to oppose Senate Bill 62. Request that the Commissioners, County Attorney, and County Manager reach out to Senator Aaron Bean and State Representative Cord Byrd to oppose Senate Bill 62.

Request: Staff to bring back at a future meeting an amendment to Ordinance 2020-25 as it relates to E-Bikes.

SS210211 - 5:16:33 Commissioner Gray's Business:

- Thanked Ms. Diehl for her presentation.
- Advised that the A1A bypass work on Pages Dairy Road has started.
- Congratulated Ms. Diehl on the new Grant Writer hire.

SS210211 - 5:09:49 Commissioner Ford's Business:

- Thanked all the staff for their hard work.

There being no further business, the special and workshop session of the Nassau County Board of County Commissioners adjourned at 5:18 p.m.

Thomas R. Ford, Chairman

Attest:

John A. Crawford, Ex-Officio Clerk