

***Tentative Budget, Millage Rates, Value Adjustment Board
Dixie County Courthouse
Board Meeting Room
July 29, 2021 – 10:00 AM***

While adhering to the CDC Guidelines and following State of Florida Executive Orders: 20-51 Establishing Response Protocol, 20-52 declaring a Public Health Emergency, 20-69 regarding Local Government Public Meetings and the Dixie County Emergency Declaration 2020-27. The Board will meet and limit access by staff and the public to the meeting room. The Board meetings are audio recorded. The public can hear and participate in the meeting via conference call by dialing 1(917)900-1022 and enter code 32628.

COMMISSIONERS

Jody Stephenson, District 1
W. C. Mills, District 2, Vice Chairman
Mark Hatch, District 3
Jamie Storey, District 4, Chairman
James Valentine, District 5

STAFF

Duane Cannon, County Manager, via telephone
Martha McCaskill, Administrative Asst/Grant Coordinator
Michael Osteen, County Attorney
Barbie Higginbotham, Clerk of Court, via telephone
Verna Wilson, Chief Deputy Clerk, via telephone
Della Rhymes, Asst. Chief Deputy Clerk
Jacki Johnson, Chief Financial Officer

CALL TO ORDER

The Board meeting was called to order at 10:00 AM by Commissioner Storey.

INVOCATION AND PLEDGE TO THE AMERICAN FLAG

The Invocation was led by Commissioner Valentine and the Pledge to the American Flag was led by Commissioner Mills.

DARIAN BROWN, DIRECTOR OF EMERGENCY SERVICES

Director of Emergency Services Darian Brown appeared before the Board and informed them that the Governor of Florida has authorized a \$1,000.00 one-time payment from the state to all to Fire and EMS personnel throughout the state for COVID relief. He said that unfortunately, volunteer staff is not included. He informed the Board that Dixie County has 10 volunteers. He requested the Board's approval to take \$10,000.00 from his Truck Budget and pay the Dixie County volunteers \$1,000.00 each.

Commissioner Hatch made the motion to approve paying the Dixie County volunteer staff \$1,000.00 each from the Fire and EMS Truck Budget. Commissioner Mills seconded. Board approved.

Commissioner Hatch stipulated that the volunteers get paid at the same time as the others get paid from the state.

Ms. Jacki Johnson asked how this will affect payroll.

Director Brown said the money is not taxed from the Governor.

Ms. Johnson said the Finance Department needs everyone's correct information and 1099 information.

Director Brown said that everyone is in the system.

Ms. Johnson said they will receive a 1099.

Director Brown informed the Board that they have made a choice for the Medical Director position. He said he did speak with the Medical Director over the Dixie County Jail and that person does not want to handle both facilities. He said they have chosen Doctor Zachary Wilson for the Fire and EMS Medical Director position.

Commissioner Hatch made the motion to approve Doctor Zachary Wilson as the Fire and EMS Medical Director. Commissioner James Valentine seconded. Board approved.

Director Brown said they can make arrangements for the Board to meet Doctor Wilson at a later time.

Director Brown informed the Board that Mr. Greg Bailey has said they qualify for a no match grant through the CDBG/ Rebuild Florida to help build a new Fire Station.

Commissioner Hatch reminded everyone that they are currently working on seawall and a road with this grant.

Commissioner Stephenson made the motion to move forward with this grant application as long as it doesn't interfere with other projects. Commissioner Hatch seconded. Board approved.

JACKI JOHNSON, CHIEF FINANCIAL OFFICER

Ms. Jacki Johnson appeared before the Board to inform them that they will need to make some decisions regarding a Tentative Budget Hearing date, a Final Budget Hearing date, and the Millage Rates, Ad volorum Rates, and MSTU. She gave them a list of important calendar dates and procedures to follow and deadlines that must be met. She said once the Tax Roll has been certified by the Property Appraiser the Board has 35 days to complete and return the DR420 and the DR420 MMP to the Property Appraiser. After that the Board has 65-80 days to have a Tentative Budget Hearing. Then the Board must advertise the Final Hearing date within 15 days of the Tentative Hearing and the Final Hearing must be held 2-5 days after being advertised. She said the School Board has chosen September 07, 2021 for their Final Budget Hearing date.

Ms. Johnson informed the Board that she will be off September 04 through September 11, 2021 for a pre-planned trip.

Commissioner Hatch made the motion to schedule the Tentative Budget Hearing for September 16, 2021 at 5:30 PM prior to the Regular Board Meeting at 6:00 PM on this same date at the Dixie County Courthouse Board Meeting Room. Commissioner Stephenson seconded. Board approved.

Commissioner Hatch made the motion to schedule the Final Budget Hearing for September 27, 2021 at 5:30 PM at the Dixie County Courthouse Board Meeting Room. Commissioner Mills seconded. Board approved.

Commissioner Hatch made the motion for the General Fund Proposed Millage Rate to remain the same at 10 mills. Commissioner Valentine seconded. Board approved.

Ms. Johnson discussed the EMS fund with the Board. She said the analysis on the account balance back in 2017 showed 2.2 million in funds. Then in 2018 it had dropped to 1.8 million in funds and in 2019 was down to 1.2 million in funds. She said the estimate for 2020 is at \$936,000.00 in funds. She informed the Board that they have been spending out of the savings account to operate.

She said the county is providing the same level of services; however, the costs have gone up. She said that 2.6 is the current millage rate. She recommended the Board set a high Proposed Millage Rate and the Board can chose to lower for the Final Rate.

Ms. Johnson cautioned the Board that the 2021 analysis shows the county will be limited on funds with a possible balance \$250,000.00 for EMS.

Commissioner Stephenson recommended that the Board set the Proposed Millage Rate high.

Commissioner Hatch reminded the Board that they are setting Fire and Solid Waste Assessment Rates and a Millage Rate. He said he will not vote to raise both.

Commissioner Valentine said he will not vote to raise both.

Ms. Johnson said the Board will have to make some difficult choices. They will have to raise the Millage Rate or cut back on services. She said the county has more expenses than revenue.

Commissioner Stephenson asked the Board members if they were 100 percent in agreement to raise the Fire and Solid Waste Assessments.

Commissioner Mills said he is not 100 percent in agreement.

Ms. Johnson informed the Board that they are maxed out on the General Fund and there is not any more money to give to EMS.

Commissioner Storey said that they must take care of our people.

Commissioner Mills questioned why the Board has said no to taxes all these years. He said the county cannot keep operating this way. He said the Board must raise the Millage Rate and the Fire and Solid Waste Assessment Rates, but he doesn't want to do it all at one time.

Commissioner Hatch said this must be done annually or through the TRIM process.

County Attorney Michael Osteen said he understands the Board's reluctance given the financial situations of the public. However, some of the public will always have the same finances.

Commissioner Mills again said this is definitely needed, but not at one time.

Commissioner Storey asked if this can be done a little at a time so that people can adjust their finances to the new cost of living. He said that would give them some time to save some money for the assessment.

County Attorney Michael Osteen reminded the Board that they hired an attorney to do the Special Assessment Study because they were experts in that field. He said there will be additional cost to send out more notices every year if that's what they want to do.

Commissioner Hatch said he believes this will be a hardship on people with a fixed income. He asked what the difference is between raising the millage rate and raising the Fire and Solid Waste Assessments.

Commissioner Stephenson said the county must do this to continue to operate. He said there is no more revenue coming in and the county is behind on everything. He said the county is a business and they are paying out more than they are taking in.

Commissioner Valentine asked when was the last time the Fire and Solid Waste Assessments were done.

Administrative Asst. to the County Manager, Ms. Martha McCaskill answered in 2002. Attorney Osteen added that the county had never had a study done since then for analysis.

Director of Emergency Services Darian Brown said he had asked for clarification from Mr. Jeff Rackley and Ms. Heather Enciniso and they told him the decisions of this Board cannot bind any future Board. He said they told him that each Board would do a new Resolution supporting the Assessments; however, another study would not be needed.

Commissioner Hatch said he will not vote to raise both the Millage Rate and the Fire and Solid Waste Assessments.

Commissioner Mills said the Board is talking about EMS Millage Rate right now.

Ms. Johnson clarified for the Board this is a proposed EMS Millage Rate.

Commissioner Stephenson said the Board can set a proposed rate and then come down to a lower rate.

Ms. Bonita Corbin from Jena spoke to the Board and said the millage rates are not an issue, the Fire and Solid Waste Assessments are the issue. She said they have no Ambulance or staff at the Fire Station in Jena. She said they have no garbage pick-up either.

Commissioner Stephenson said the county doesn't offer garbage pick-up.

Commissioner Mills said they do provide a roll off site for Jena.

Commissioner Stephenson said the Solid Waste Assessment needs to cover the cost of transporting the tons of garbage to Greenville, Florida.

Attorney Osteen added that this Assessment has not been increased since 2002 due to politics. He said that nothing has changed or increased. He said the proposed rate will help the county break even on the costs. He said the county will go bankrupt if nothing is done.

Commissioner Stephenson said the county has been operating in the red. He said the EMS and Fire Departments are short staffed staff and they can't cover everywhere. He said they staff the stations around the county based on the volume of calls from that area.

Director Brown said they do have a Fire Station in Jena with an assigned Engine and a Brush Truck. However, the county does not have enough volunteers to man the site. He said they sent an Ambulance and a Fire Truck to two calls from Jena yesterday. He said the three coastal towns generate less than 100 calls, whereas the Town of Cross City generates 1500 calls and 1400 for Old Town and 900 in the First District. He said the county has three Ambulances to cover 700 square miles. He said the job is dangerous and they are short staffed and are the lowest paid compared to other counties. He said more people are moving into the county and they must move forward and grow with the county.

Ms. Corbin asked about raising the impact fees.

Commissioner Hatch said the Board had voted to lower this in prior years and it should be raised.

Ms. McCaskill asked if the public can pay taxes quarterly.

Ms. Dixie Wright from the Tax Collector's office replied yes. She said the public gets a notice explaining this. She said that more people have chosen to sign up for quarterly tax payments.

Commissioner Mills said the EMS Millage Rate is for EMS only. He said they have other county issues to address. He said that Solid Waste is an issue, grading roads is an issue, mowing the right-of-way is an issue, being short staffed is an issue. He said that several County Departments are borrowing money from each other to operate. He said the Assessments should have been increasing over time from prior years, but they have not. He said he will make decisions based on what's good for the county. He said he recently experienced the loss of a best friend and has lost immediate family in a house fire a couple of years ago. He said he does not want to hurt people with taxes, but the taxes help pay for the EMS and Fire services. He said that the Legislature dictates how the money must be used for certain things or in a certain way and the county is limited on some of those decisions. He said that the Millage Rates and the Fire and Solid Waste Assessment Rates will all have to be addressed.

Commissioner Stephenson made the motion to set the proposed millage rate for EMS at 3.5 mills. Commissioner Mills seconded.

Commissioner Hatch said he has also lost immediate family. He said the Fire and Solid Waste Assessments can help with several things; however, the millage rates only help with one thing.

Ms. Johnson informed the Board that other counties have much higher millage rates than Dixie County. She said the county is providing the same services and are still short on money. She recommended the Board set the rate higher than 2.6 mills based on the earlier analysis figures that were discussed.

Ms. Barbara Cummings asked for an explanation of how millage is determined.

Ms. Johnson replied there is a formula that is used. The assessed value of a person's house divided by 1000 and then multiplied by the 2.6 millage rate equals the property tax.

Mr. James Philmon of Jena spoke to the Board and requested they not raise any taxes, but to look for another way. He said he understands the county cannot operate in the red but doesn't understand why nothing has changed for 20 years. He suggested they compare impact fees from other counties, which are higher than Dixie. He suggested having a launch fee for boats at the public boat ramps like Taylor County.

Commissioner Mills said they have looked at boat ramp fees and they would have to charge residents and non-residents the same price to launch their boat. He said we don't have the staff to implement this.

Mr. Philmon requested the Board look for other ways to create revenue versus raising the Fire and Solid Waste Assessments. He said to limit the Special Exceptions being granted for all these campers and RV's.

Commissioner Hatch said the commercial side of the Assessments concern him. He said that job growth is an issue for the county. He said commercial business owners will be taxed higher due to the Assessments being raised.

Director Brown said that residents currently pay \$40.00 and commercial businesses currently pay \$45.00. He said they don't have enough staff to fight a commercial building fire. He said that volunteer firefighters have declines across the state. He said the Cross City fire truck was recently in the shop and the tanker truck was broke down too. He said the Ambulance crew had to work the fire truck.

Commissioner Mills said the decision should not be based on politics, but to prevent the unnecessary loss of life.

Commissioner Storey agreed the county has issues and this Board needs to help fix them. He said the next Board will have some of the same issues to face.

Ms. Johnson informed the Board that they can budget to maintain services and attract new staff with better benefits and hire more people. She said they are talking about making a decision to maintain what they have now.

Commissioner Hatch said this is just a proposed rate that the Board is setting today.

Commissioner Stephenson withdrew his earlier motion. He motioned for the proposed EMS millage rate to be set at 3.8 mills. Commissioner Hatch seconded. Board approved.

CINDY BELLOT, LIBRARY DIRECTOR

Ms. Cindy Bellot appeared before the Board and informed them that the Library will be getting less than half of the state funds next year than they received this year.

Commissioner Hatch made the motion to set the proposed millage rate for Parks and Library .5993 mills. Commissioner Stephenson seconded. Board approved.

DELLA J. RHYMES, VALUE ADJUSTMENT BOARD

Asst. Chief Deputy Clerk, Della J. Rhymes appeared before the Board to discuss the Value Adjustment Board.

She discussed how the Value Adjustment Board members are chosen. The Board consists of two Commissioners and one School Board member along with one business owner and one homestead property owner. She said the Commissioners may nominate each other and also nominate the homestead property owner. She said the School Board member is nominated by the School Board and they will nominate the business owner as well. She said the Commissioners chose the attorney to represent the Value Adjustment Board. She informed the Board that she will reach out to Attorney Thomas Kennon who represented the Board last year. She said the Board will need to set up an Organizational Meeting date and also coordinate with the Property Appraiser and choose a hearing date and alternate hearing date to hear petitions. She said the Property Appraiser will be mailing out notices on August 23, 2021 and the deadline for filing any VAB petitions is September 17, 2021.

Commissioner Hatch made the motion to nominate Commissioner Mills to set on the Value Adjustment Board. Commissioner Valentine seconded. Commissioner Mills accepted the nomination. Board approved.

Commissioner Storey nominated Commissioner Stephenson to set on the Value Adjustment Board. Commissioner Mills seconded. Commissioner Stephenson accepted the nomination. Board approved.

Commissioner Hatch made the motion to nominate Mr. James Philmon to set on the Value Adjustment Board as the homestead property owner. Commissioner Mills seconded. Mr. James Philmon accepted the nomination. Board approved.

Commissioner Hatch made the motion to nominate Commissioner Mills to be the Chairman for the Value Adjustment Board. Commissioner Valentine seconded. Commissioner Mills accepted the nomination. Board approved.

The Board suggested that they speak with Mr. Paul Gainey and Mr. Chuck Farmer about the open position on the VAB.

Mr. Paul Gainey was present via telephone conference call and said he is willing to serve and will bring that to the School Board's attention on August 10, 2021 so they can vote. He said they will also get an answer for the nomination of a business owner to serve on the VAB. He said they will let the Clerk's office know of their decision after the August 10 meeting.

Ms. Rhymes then informed the Board they need to choose an attorney to represent the Board and it can not be the County Attorney due to conflicts. She said the attorney must meet certain criteria to represent the VAB.

Commissioner Hatch and Commissioner Mills suggested they reach out to Attorney Rhett Bullard, who has represented them in the past.

Commissioner Stephenson directed Mr. Michael Latson to send a free dumpster to the home of Mr. Scotty Millican for a home fire clean up.

Ms. Barbara Cummings asked when the Board will vote on the Final millage rates.
Ms. Johnson said at the Tentative Budget Hearing on September 16, 2021.

Commissioner Hatch reminded everyone they will be deciding on the county insurance at the next Board Meeting on August 05, 2021.

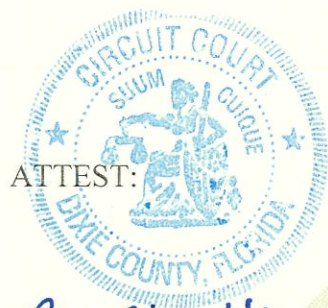
Commissioner Mills also requested they reach out to Attorney Chana Watson regarding the VAB attorney position.

PUBLIC COMMENTS AND CONCERNS

There were no comments or concerns expressed at this time.

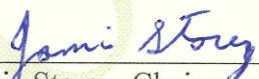
ADJOURN

Commissioner Mills made the motion to adjourn at 12:10 PM. Commissioner Hatch seconded. Board approved.



ATTEST:

BOARD OF COUNTY COMMISSIONERS
DIXIE COUNTY, FLORIDA



Jami Storey, Chairman



Barbie Higginbotham, Clerk-Auditor

PLEASE BE ADVISED that if a person decided to appeal any decision made by the Board with respect to any matter considered at such meeting or hearings, he/ she will need a record of the proceedings, and for such purpose, he/ she will need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

“Persons with disabilities requesting reasonable accommodations to participate in this proceeding should contact (352) 486-4931 (Voice & TDD) or via Florida Relay Service at (800) 955-8771.”

The Board meets the first Thursday of each month at 10:00 AM and the third Thursday of each month at 6:00 PM. Individuals that would like to be placed on the agenda should call Barbie Higginbotham, Clerk of Court, by 4:00 PM on the Friday Preceding the Board meeting, at (352) 498-1200