

**SUGGESTED AGENDA**

**TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS  
PERRY, FLORIDA**

**TUESDAY, JULY 23, 2019  
9:00 A.M.**

**201 E. GREEN STREET  
TAYLOR COUNTY ADMINISTRATIVE COMPLEX  
OLD POST OFFICE**

NOTICE IS HEREBY GIVEN, PURSUANT TO FLORIDA STATUTES 286.0105, THAT ANY PERSONS DECIDING TO APPEAL ANY MATTER CONSIDERED AT THIS MEETING WILL NEED A RECORD OF THE MEETING AND MAY 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.

ANY PERSON WISHING TO ADDRESS THE BOARD REGARDING AN AGENDAED ITEM WILL BE GIVEN THREE (3) MINUTES FOR COMMENT. A COMMENTER MAY ONLY SPEAK ONE (1) TIME FOR EACH AGENDAED ITEM.

1. Prayer
2. Pledge of Allegiance
3. Approval of Agenda

**BIDS/PUBLIC HEARINGS:**

4. THE BOARD TO HOLD A PUBLIC HEARING, SET FOR THIS DATE AT 9:00 A.M., OR AS SOON THEREAFTER AS POSSIBLE, TO CONSIDER ADOPTION OF A RESOLUTION FOR RIGHT-OF-WAY ABANDONMENT, AS REQUESTED BY JOE H. ANDERSON, III, FOR PORTIONS OF 1<sup>ST</sup>. AVE NW, 2<sup>ND</sup>. AVE NW, 3<sup>RD</sup>. AVE NW AND 4<sup>TH</sup>. STREET NW, LOCATED WEST OF THE GULF BREEZE CONDOMINIUMS IN STEINHATCHEE, FLORIDA.
5. THE BOARD TO HOLD A PUBLIC HEARING, SET FOR THIS DATE AT 9:05 A.M., OR AS SOON THEREAFTER AS POSSIBLE, ON THE PASSAGE OF A PROPOSED ORDINANCE TO DEFINE AND PROHIBIT VAPING IN ALL RECREATIONAL PROPERTIES OF TAYLOR COUNTY, FLORIDA.

6. THE BOARD TO HOLD A PUBLIC HEARING, SET FOR THIS DATE AT 9:10 A.M., OR AS SOON THEREAFTER AS POSSIBLE, ON THE PASSAGE OF A PROPOSED ORDINANCE TO ADD ADDITIONAL SLOW SPEED, MINIMUM WAKE (IN CERTAIN AREAS OF SPRING WARRIOR) TO ORDINANCE NO. 2000-6 (SECTION 78-2) OF THE TAYLOR COUNTY CODE.

CONSENT ITEMS:

7. THE APPROVAL OF MINUTES OF JUNE 18, JUNE 25 (SPECIAL), JUNE 25 (WORKSHOP) AND JULY 8, 2019.
8. EXAMINATION AND APPROVAL OF INVOICES
9. THE BOARD TO CONSIDER APPROVAL OF THE MEMORANDUM OF UNDERSTANDING WITH THE UNIVERSITY OF FLORIDA FOR CONTINUED PLACEMENT OF THE MARINE AGENT IN TAYLOR COUNTY, AS AGENDAED BY LAWANDA PEMBERTON, COUNTY ADMINISTRATOR.
10. THE BOARD TO CONSIDER APPROVAL OF CORRECTIONS TO THE PAY GRADE AND SALARY RANGE OF THE ON-CALL FIRE INSPECTOR JOB DESCRIPTION, AS AGENDAED BY THE COUNTY ADMINISTRATOR.

CONSTITUTIONAL OFFICERS/OTHER GOVERNMENTAL UNITS:

11. THE BOARD TO CONSIDER ADOPTION OF RESOLUTION PROVIDING FOR THE EXTENSION OF THE 2019 ASSESSMENT ROLLS, AS AGENDAED BY MARK WIGGINS, TAX COLLECTOR.
12. THE BOARD TO CONSIDER APPOINTMENT OF TWO (2) REGULAR MEMBERS, ONE (1) ALTERNATE MEMBER AND THEIR CITIZEN APPOINTMENT, TO THE 2019 VALUE ADJUSTMENT BOARD (VAB), AND TO APPOINT CHAIRMAN OF SAME, AS AGENDAED BY THE CLERK.
13. THE BOARD TO CONSIDER APPROVAL OF THE LETTER OF DISTRIBUTION, THE CERTIFICATE OF PARTICIPATION, AND THE CERTIFICATE OF COMPLIANCE FOR THE 2018-2019 FLORIDA DEPARTMENT OF LAW ENFORCEMENT (FDLE) EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM, AS AGENDAED BY CAPTAIN JIMMY CASH, TAYLOR COUNTY SHERIFF'S OFFICE.

**COUNTY STAFF ITEMS:**

14. THE BOARD TO CONSIDER APPROVAL OF TAYLOR COUNTY DEVELOPMENT AUTHORITY (TCDA) FY 17/18 AUDIT AND APPROVAL OF RELEASE OF FY 18/18 FUNDS, IN THE AMOUNT OF \$100,000, AS AGENDAED BY DANNIELLE WELCH, COUNTY FINANCE DIRECTOR.
15. THE BOARD TO CONSIDER APPROVAL OF THE FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) SUPPLEMENTAL FUNDING AGREEMENT AND ADOPTION OF AUTHORIZING RESOLUTION, FOR THE SAN PEDRO ROAD WIDENING AND RESURFACING PROJECT, AS AGENDAED BY KENNETH DUDLEY, COUNTY ENGINEER.
16. THE BOARD TO CONSIDER APPROVAL OF REQUEST TO CLOSE THE PUBLIC LIBRARY, FRIDAY, AUGUST 9, 2019, FOR STAFF TRAINING, AS AGENDAED BY THE COUNTY ADMINISTRATOR.

**COUNTY ATTORNEY ITEMS:**

17. THE COUNTY ATTORNEY TO DISCUSS THE RETAINER AGREEMENT WITH ATTORNEY TOMMY REEVES, WHO HAS BEEN HIRED TO ASSIST WITH THE APPEAL IN THE TAYLOR COUNTY VS. BROOKS CASE.

**COUNTY ADMINISTRATOR ITEMS:**

18. THE BOARD TO CONSIDER APPROVAL OF BID DOCUMENTS AND REQUEST TO ADVERTISE FOR THE LEASING OF 296 +/- ACRES IN TAYLOR COUNTY FOR THE HARVESTING OF SAW PALMETTO BERRIES, AS AGENDAED BY THE COUNTY ADMINISTRATOR.
19. THE COUNTY ADMINISTRATOR TO DISCUSS INFORMATIONAL ITEMS.
20. COMMENTS AND CONCERNS FROM THE PUBLIC FOR NON-AGENDAED ITEMS:
21. BOARD INFORMATIONAL ITEMS:

Motion to Adjourn

**FOR YOUR INFORMATION:**

- THE AGENDA AND ASSOCIATED DOCUMENTATION, IF APPLICABLE, IS AVAILABLE TO THE PUBLIC ON THE FOLLOWING WEBSITE:

[www.taylorcountygov.com](http://www.taylorcountygov.com)

- IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS ANY ACCOMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, TO THE PROVISION OF CERTAIN ASSISTANCE. PLEASE CONTACT MARSHA DURDEN, ASSISTANT COUNTY ADMINISTRATOR, 201 E. GREEN STREET, PERRY, FLORIDA, 850-838-3500, EXT.7, WITHIN TWO (2) WORKING DAYS OF THIS PROCEEDING.
- BALLOTS USED TO APPOINT CITIZENS TO ADVISORY COMMITTEES AND ADVISORY BOARDS ARE AVAILABLE FOR PUBLIC INSPECTION AFTER THE MEETING AND ARE RETAINED AS PART OF THE PUBLIC RECORD.



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## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

**SUBJECT/TITLE:**

Board to hold a public hearing to consider adoption of a resolution to abandon portions of 1<sup>st</sup> Ave NW, 2<sup>nd</sup> Ave NW, 3<sup>rd</sup> Ave NW and 4<sup>th</sup> St NW, located in Steinhatchee.

**MEETING DATE REQUESTED:**

July 23, 2019

**Statement of Issue:** Public hearing for right-of-way abandonment

**Fiscal Impact:** Property added to tax roll

**Budgeted Expense:** Yes ☐ No ☐ N/A ☒

**Submitted By:** Joe H. Anderson III

**Contact:** building.director@taylorcountygov.com

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The Planning Department received a right of way abandonment application from Joe H. Anderson III, to abandon portions of 1<sup>st</sup> Ave NW, 2<sup>nd</sup> Ave NW, 3<sup>rd</sup> Ave NW and 4<sup>th</sup> St NW, West of the Gulf Breeze Condominiums in Steinhatchee. A notice for the required public hearing was ran in the newspaper on July 3<sup>rd</sup> and notice was sent to all property owners within 500 feet from the subject areas as required by the Land Development Code.

At the time the agenda packet was prepared, the application did not contain signatures from adjacent property owners that would be impacted by the closing. Staff received an email from one property owner at the end of 1<sup>st</sup> Ave NW that opposes the abandonment (see attached)

Staff respectfully requests that the board hold the public hearing and consider adoption of the resolution to close portions of the right-of-ways.

**Options:**

1. Approve abandonment
2. Deny the abandonment

**Attachments:**

1. Copy of application
2. Copy of resolution
3. Copy of notice
4. Location map

## **RESOLUTION**

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF  
TAYLOR COUNTY, FLORIDA:

1. That, pursuant to the Notice of Proceedings for Closing of Streets duly published according to law, proof of publication of which is attached hereto and made a part hereof, a hearing was duly held at 9:00 o'clock a.m. on the 23<sup>rd</sup> day of July, A.D. 2019, to consider and determine whether or not the County would vacate, abandon, discontinue, and close certain roads in Taylor County, Florida, more particularly described in the proof of publication attached hereto. At the time and place set for said hearing, all persons interested were given the opportunity to be heard. The Board of County Commissioners of Taylor County, Florida, determined that the proposed action of vacating, abandoning, discontinuing, and closing certain roads herein more particularly described will not deprive any person of a reasonable means of ingress and egress to his premises and will not materially interfere with the County's road system.

2. That, the certain roads herein described be, and the same is hereby, vacated, abandoned, and discontinued and the Board of County Commissioners hereby renounces and disclaims any right of the County and public in and to any land or interest therein contained in the certain roads in Taylor County, Florida, more particularly described as:

DESCRIPTION: Parcel 1 (Third Avenue North)

That part of Third Avenue North that lies between Block 140 and 139 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

Begin at the Northeast corner of Lot 8, Block 139, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and run West along the south right of way line of Third Avenue North, a distance of 498 feet to the west boundary Section 22, Township 9 South, Range 9 East; thence run North along the west boundary of said Steinhatchee Subdivision, a distance of 70 feet to the north right of way

line of Third Avenue North; thence run East along said right of way line, a distance of 498 feet to the Southeast corner of Lot 9, Block 140; thence run South along the west right of way line of Fourth Street West , a distance of 70 feet to the Point of Beginning.

**DESCRIPTION: Parcel 2 (Second Avenue North)**

That part of Second Avenue North that lies between Block 139 and 138 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

Begin at the Northeast corner of Lot 8, Block 138, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and run West along the south right of way line of Second Avenue North, a distance of 500 feet to the west boundary Section 22, Township 9 South, Range 9 East; thence run North along the west boundary of said Steinhatchee Subdivision, a distance of 100 feet to the north right of way line of Second Avenue North; thence run East along said right of way line, a distance of 500 feet to the Southeast corner of Lot 9, Block 139; thence run South along the west right of way line of Fourth Street West , a distance of 100 feet to the Point of Beginning.

**DESCRIPTION: Parcel 3 (First Avenue North)**

That part of First Avenue North that lies between Block 138 and 137 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

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**DESCRIPTION: Parcel 4 (Fourth Street West)**

That part of Fourth Street West that lies between Blocks 138 and Block 137 and Block 136 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

Begin at the Northeast corner of Lot 8, Block 138, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and thence run East, a distance of 70 feet to the Northwest corner of Lot 1, Block 136; thence run South along the east right of way line of Fourth Street West, a distance of 655 feet more or less to the bank of the Steinhatchee River; thence run Southwesterly direction along the bank of said river, a distance of 72 feet, more or less to the west right of way line of Fourth Street West; thence run North along said right of way line, a distance of 670 feet, more or less to the Point of Beginning.

DULY ADOPTED in regular session, this 23<sup>rd</sup> day of July, A.D., 2019.

BOARD OF COUNTY COMMISSIONERS  
TAYLOR COUNTY, FLORIDA

(Seal)

By: \_\_\_\_\_  
Pam Feagle, Chairperson

ATTEST:

\_\_\_\_\_  
Annie Mae Murphy, Clerk

MALCOLM PAGE  
District 1

JIM MOODY  
District 2

SEAN MURPHY  
District 3

PAM FEAGLE  
District 4

THOMAS DEMPS  
District 5



## TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

### RIGHT OF WAY ABANDONMENT PETITION

FEE: \$250.00

DATE: 6.25.19

RECEIPT #: 1895

ROAD NAME: 1st AVE NW, 2nd AVE NW & 3rd Ave NW & 4th Street NW

PHYSICAL LOCATION: Steinhatchee Subdivision

APPLICANT: Joe H. Anderson III

ADDRESS: P. O. Box 346; Old Town Florida 32680

PHONE #: 1-386-397-3757 (agent)

#### ADJOINING PROPERTY OWNER(S)

NAME: Wood Marina, LLC

SIGNATURE: \_\_\_\_\_

ADDRESS: P. O. Box 213; Steinhatchee, FL 32359

PHONE: \_\_\_\_\_

NAME: ELIZABETH O. SLATER

SIGNATURE: \_\_\_\_\_

ADDRESS: 2406 CREST ST. ALEXANDRIA VA 22302

PHONE: \_\_\_\_\_

NAME: Gulf Breeze Condo.

SIGNATURE: \_\_\_\_\_

ADDRESS: 324/326 2nd Ave N. Steinhatchee, FL 32359

PHONE: \_\_\_\_\_

NAME: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_

#### PETITION TYPE

Plat: \_\_\_\_\_ Portion of plat: \_\_\_\_\_ Right-of-way: X Public easement: \_\_\_\_\_

Public interest in private right-of-way: \_\_\_\_\_

ATTACH COMPLETE LEGAL DESCRIPTION OF PORTION OF ROAD TO BE CLOSED.

ATTACH LEGAL DESCRIPTION OF EACH PORTION OF ROAD THAT WILL GO TO EACH ADJOINING PROPERTY OWNER.

ATTACH MINIMUM 8" X 11" OR 11" X 17" DRAWING CLEARLY SHOWING THE LOCATION OF THE PETITION SITE IN RELATION TO THE NEAREST PUBLIC RIGHT-OF-WAY AND AFFECTED PROPERTIES.

ATTACH A STATEMENT DETAILING THE RELEVANT REASONS IN SUPPORT OF THE REQUEST AND GRANTING OF THE PETITION.

### **STATEMENT**

To the best of the petitioner's knowledge, the granting of the petition would not affect the ownership or right of convenient access of persons owning other property in the area or subdivision:

SIGNATURE: \_\_\_\_\_

### **NOTE**

ACCESS TO WATER: no right-of-way, road, street or public accessway giving access to any publicly accessible waters in the County shall be closed, vacated or abandoned, except in those instances wherein the:

1. Right-of-way does not benefit the public and/or there is no adequate parking to facilitate the use of the right-of-way and it is not a burden upon the county; or
2. Petitioner offers to trade or give to the County comparable land for a right-of-way, road, street or public accessway to give access to the same body of water, such access to be of such condition as not to work a hardship to the users thereof, the reasonableness of the distance and comparable land being left to the direction of the Board of County Commissioners.

SUBMITTED BY: Charles Farmer, owner's agent  
Print Name

SIGNATURE: \_\_\_\_\_

## **ROAD CLOSING PROCESS**

1. SUBMIT COMPLETED APPLICATION WITH ALL ATTACHMENTS AND \$250.00 APPLICATION FEE (NON-REFUNDABLE).
2. APPLICATION REVIEWED BY PLANNING STAFF.
3. IF FOUND INCOMPLETE, APPLICATION WILL BE RETURNED TO APPLICANT FOR REVISION.
4. ONCE FOUND COMPLETE, ITEM PLACED ON NEXT AVAILABLE COUNTY COMMISSION MEETING FOR APPROVAL TO HOLD PUBLIC HEARING.
5. PUBLIC NOTICE RAN IN LOCAL NEWSPAPER 14-DAYS PRIOR TO PUBLIC HEARING. (advertising cost must be paid by applicant)
6. PUBLIC HEARING HELD BEFORE COUNTY COMMISSION.
7. RESOLUTION ADOPTION ADVERTISED IN LOCAL NEWSPAPER WITHIN 30-DAYS OF HEARING (advertising cost must be paid by applicant).
8. RECORDING OF RESOLUTION AND PROOF OF NOTICE FOR HEARING AND RESOLUTION IN DEED RECORDS AT THE COUNTY CLERK'S OFFICE.
9. RECORDING OF DEEDS AT THE COUNTY CLERK'S OFFICE.

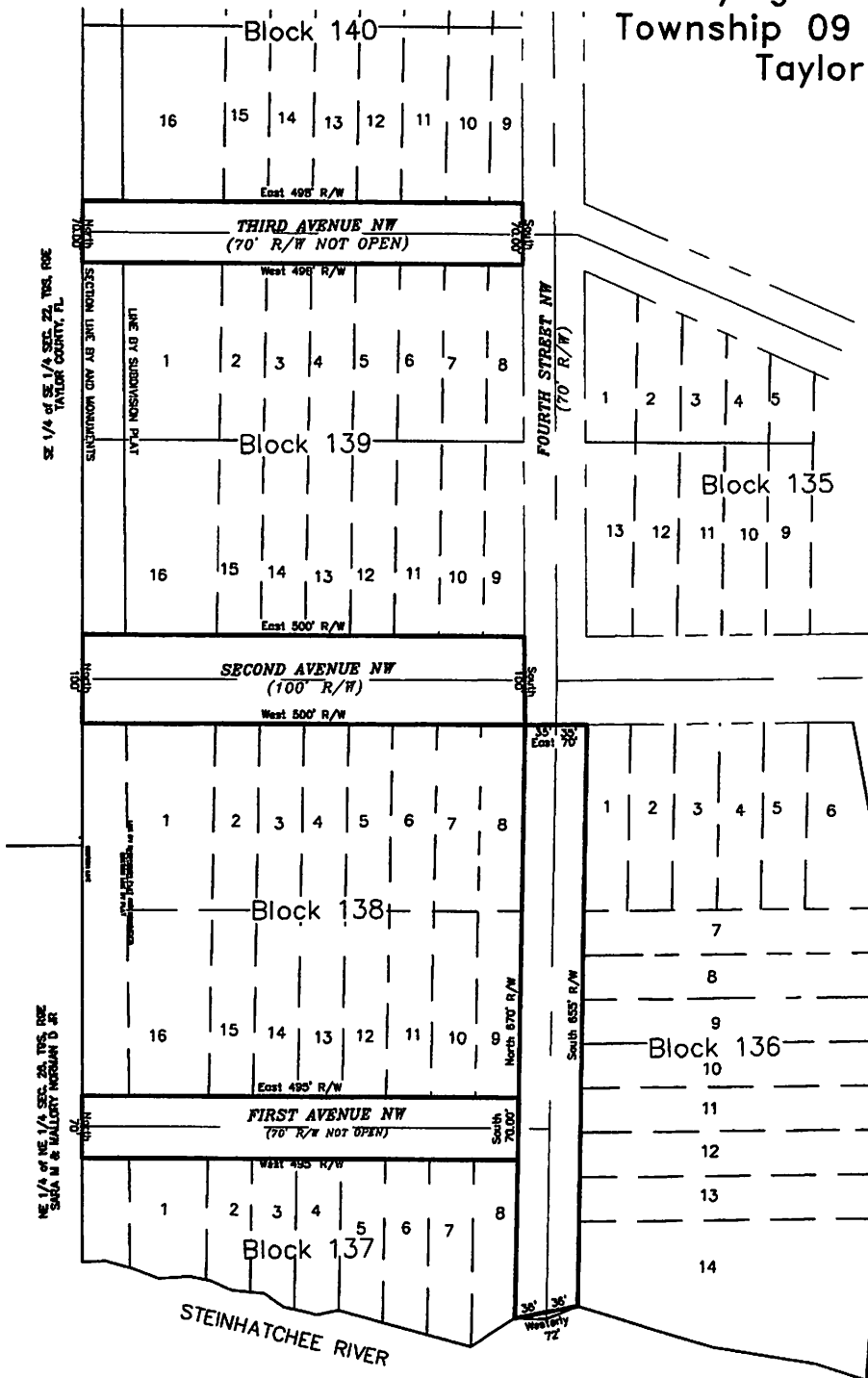
### DEED INFORMATION

Please provide the name(s) and relationship (husband, wife, etc.) of the applicant and adjoining property owners as they should appear on the deeds transferring ownership from the County. The County shall not be responsible for verifying the information provided through title search or other means.

APPLICANT:	<u>Joe Hill Anderson III</u> <u>P. O. Box 346</u> <u>Old Town, FL 32680</u>	Relationship <u>Owner</u>
ADJOINING PROPERTY OWNER:	<u>Wood's Marina LLC</u> <u>P. O. Box 213</u> <u>Steinhatchee, FL 32359</u>	Relationship <u>Owner</u>
ADJOINING PROPERTY OWNER:	<u>ELIABETH O. SLATER</u> <u>2406 CREST ST</u> <u>ALEXANDRIA VA. 22302</u>	Relationship <u>OWNER</u>
ADJOINING PROPERTY OWNER:	<u>Gulf Breeze Condominium Assoc.</u> <u>324/326 2nd Avenue North</u> <u>Steinhatchee, FL 32359</u>	Relationship <u>Owner</u>



# Sketch of Description Lying in Sections 23 & 26, Township 09 South, Range 09 East, Taylor County, Florida



## LEGEND:

P.O.B. = POINT OF BEGINNING  
P.O.C. = POINT OF COMMENCEMENT  
P.U.E. = PUBLIC UTILITIES EASEMENT  
LB = LICENSED BUSINESS  
PSM = PROFESSIONAL SURVEYOR  
& MAPPER

## CERTIFICATION:

I hereby certify that in my opinion this is a true representation of the property shown hereon. I further certify that this survey meets the "Standards of Practice" as set forth by the Florida Board of Professional Land Surveyors and Mappers in Chapter 5J-17 Florida Administrative Code, Pursuant to Section 472.027 Florida Statutes.

Lawrence D. Rowell P.S.M.  
Professional Surveyor and Mapper  
F.R.C. #3223 - L.B. #7739

Not valid without signature and the original raised seal of a Florida licensed surveyor and mapper

This is page 1 of 7  
None is to be considered complete  
without all of the others.

CERTIFICATE OF AUTHORIZATION NUMBER LB 7739

Scale: 1" = 200'

Job No: 19-153-41

Dwg. No: 06052019

Survey date: N/A

FB No: N/A

Pages: N/A



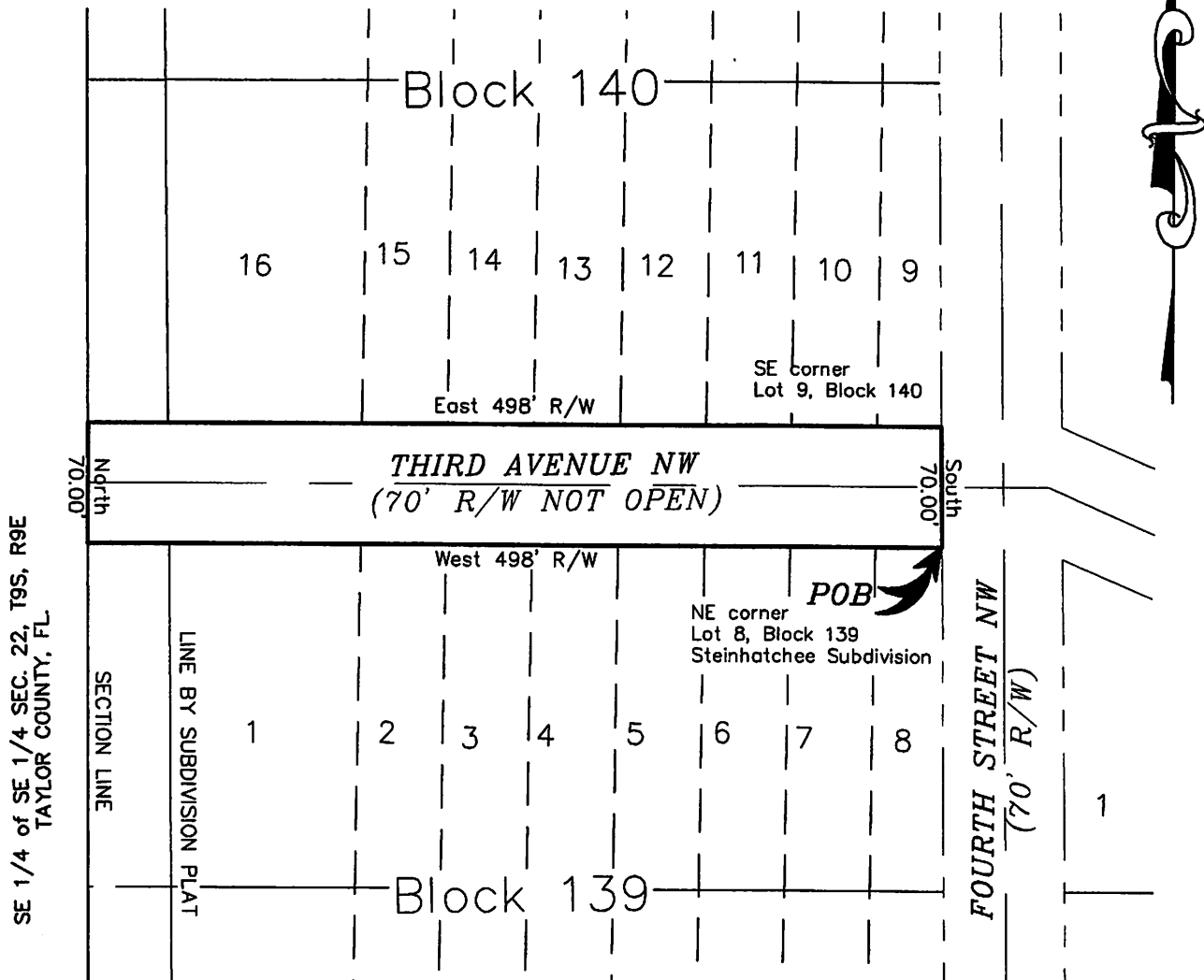
# DELTA PROFESSIONAL LAND SERVICES, LLC.

4510 MAY POP ROAD GREENVILLE, FL 32331  
NORTH FLORIDA SOUTH GEORGIA

PHONE (850)584-2849

ldrdelta@fairpoint.net

**Sketch of Description**  
Lying in Sections 23 & 26,  
Township 09 South, Range 09 East,  
Taylor County, Florida



**DESCRIPTION: Parcel 1 (Third Avenue NW)**

That part of Third Avenue NW that lies between Block 140 and 139 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

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Scale: 1" = 100'

Job No: 19-153-41

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Pages: FILE

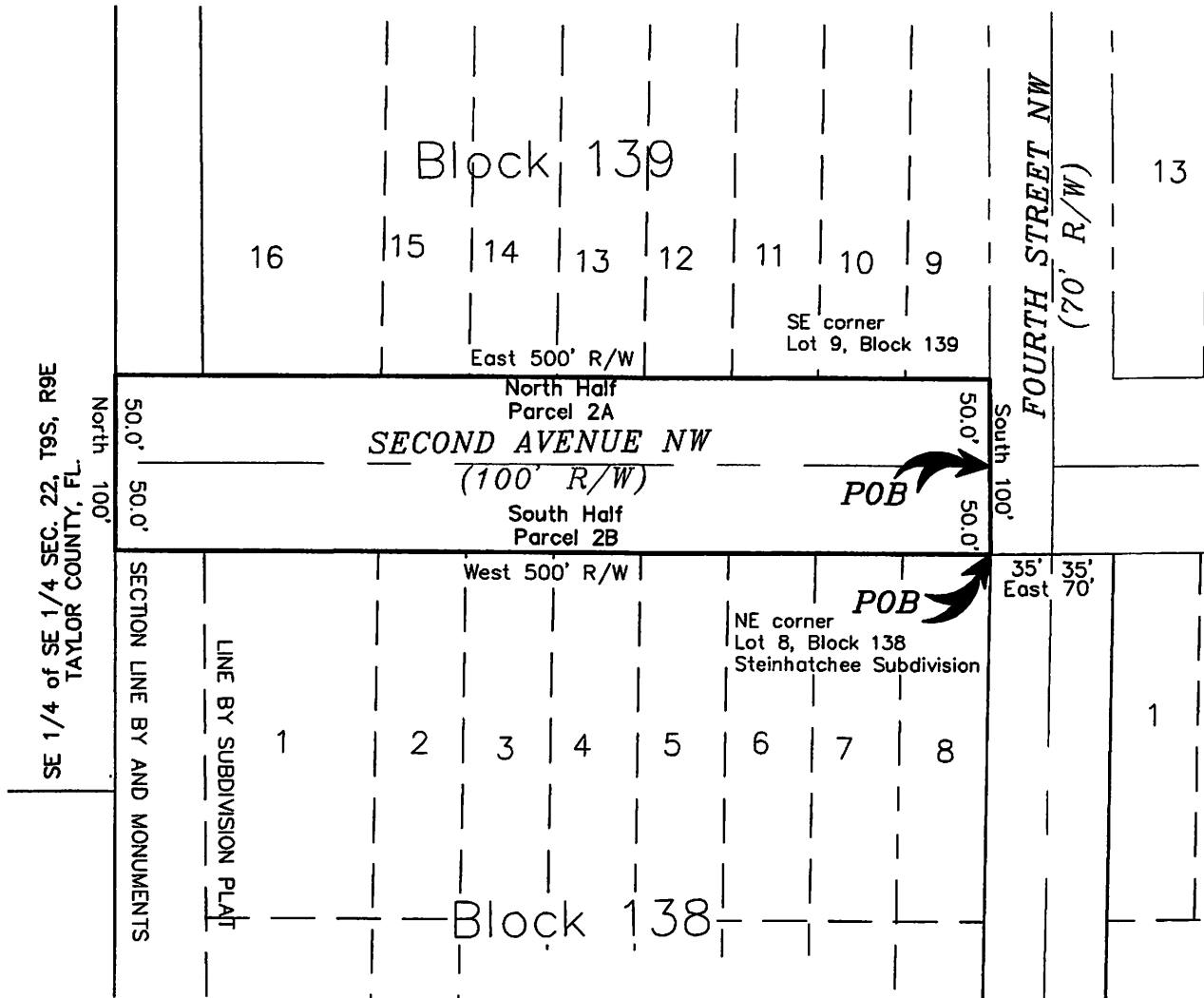
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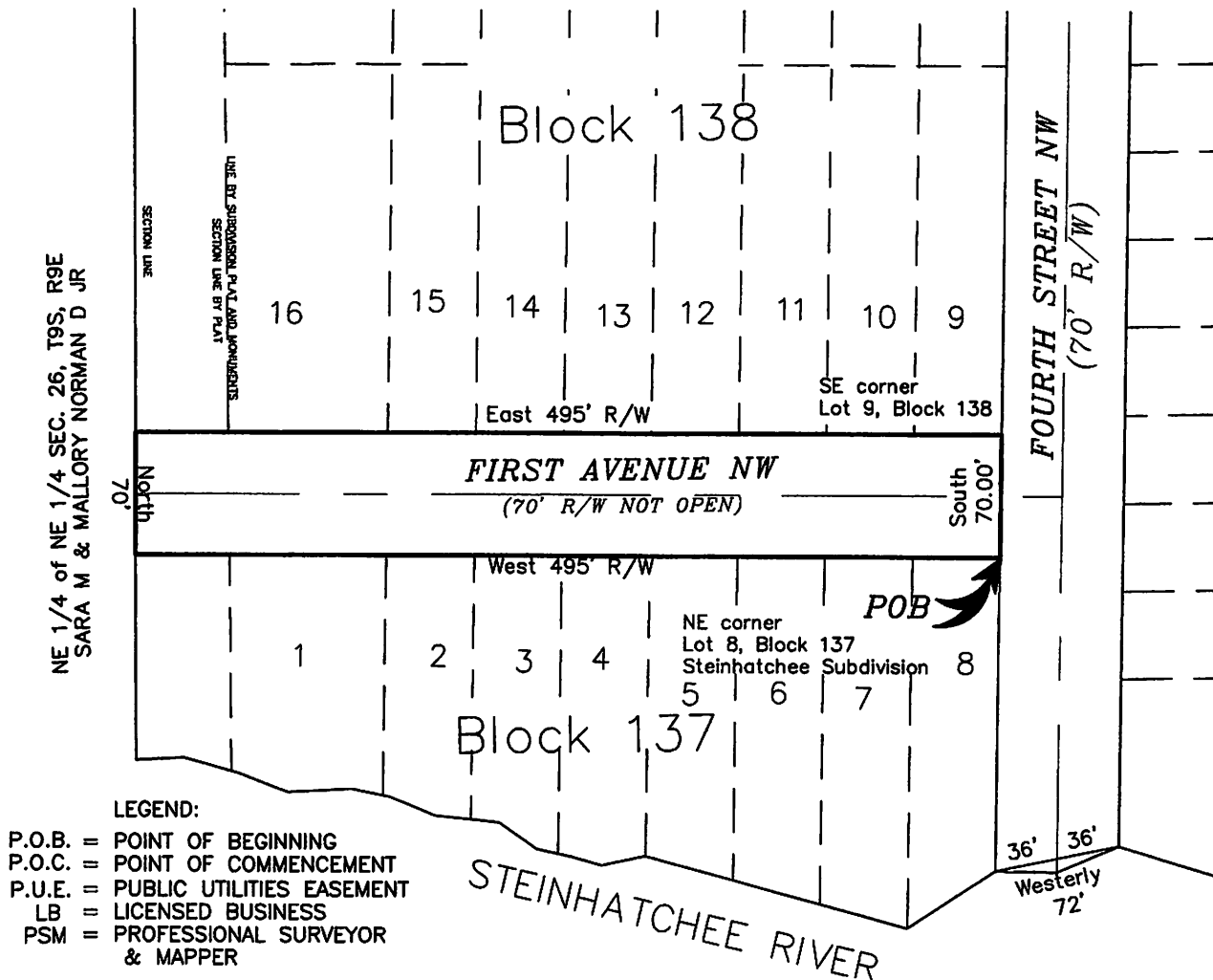
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PSM = PROFESSIONAL SURVEYOR  
& MAPPER

**DESCRIPTION: Parcel 3 (First Avenue NW)**

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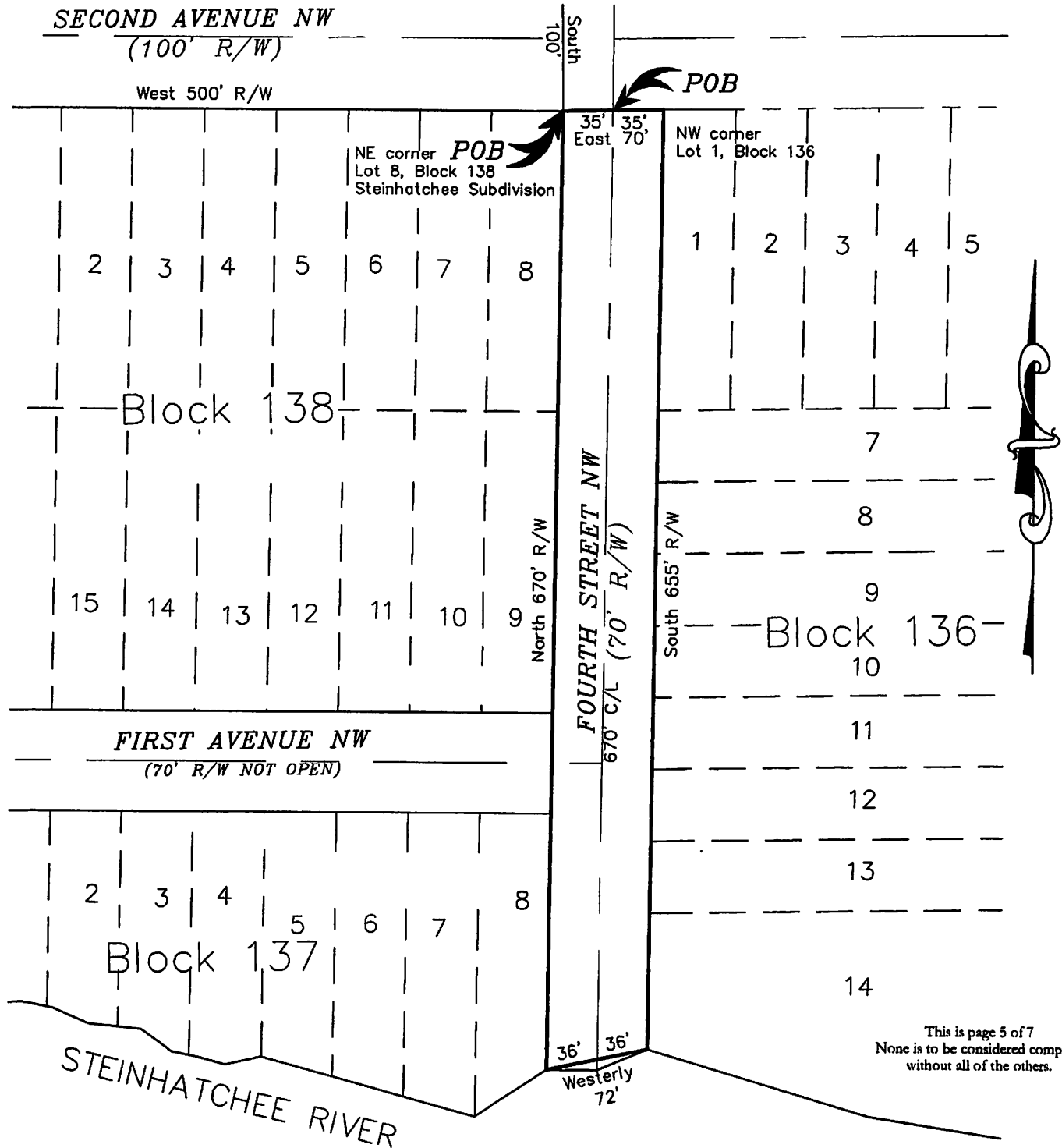
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**DESCRIPTION: Parcel 2 (Second Avenue NW)**

That part of Second Avenue NW that lies between Block 139 and 138 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

Begin at the Northeast corner of Lot 8, Block 138, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and run West along the south right of way line of Second Avenue NW, a distance of 500 feet to the west boundary Section 22, Township 9 South, Range 9 East; thence run North along the west boundary of said Steinhatchee Subdivision, a distance of 100 feet to the north right of way line of Second Avenue NW; thence run East along said right of way line, a distance of 500 feet to the Southeast corner of Lot 9, Block 139; thence run South along the west right of way line of Fourth Street NW, a distance of 100 feet to the Point of Beginning.

**DESCRIPTION: Parcel 2A (Second Avenue NW)**

The north half of Second Avenue NW that lies between Block 139 and 138 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

Commence at the Northeast corner of Lot 8, Block 138, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and North along the west right of way line of Fourth Street, NW 50 feet for The POINT OF BEGINNING; thence from said Point of Beginning, run West along the center line of Second Avenue NW, a distance of 500 feet to the west boundary Section 22, Township 9 South, Range 9 East; thence run North along the west boundary of said Steinhatchee Subdivision, a distance of 50 feet to the north right of way line of Second Avenue NW; thence run East along said right of way line, a distance of 500 feet to the Southeast corner of Lot 9, Block 139; thence run South along the west right of way line of Fourth Street NW, a distance of 100 feet to the Point of Beginning.

**DESCRIPTION: Parcel 2B (Second Avenue NW)**

The south half of Second Avenue NW that lies between Block 139 and 138 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

Begin at the Northeast corner of Lot 8, Block 138, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and run West along the south right of way line of Second Avenue NW, a distance of 500 feet to the west boundary Section 22, Township 9 South, Range 9 East; thence run North along the west boundary of said Steinhatchee Subdivision, a distance of 50 feet to the centerline line of Second Avenue NW; thence run East along said right of way line, a distance of 500 feet to the west right of Fourth Street, NW; thence run South along the west right of way line of Fourth Street NW, a distance of 50 feet to the Point of Beginning.

This is page 6 of 7  
None is to be considered complete  
without all of the others.

Scale: 1" = 100'

Job No: 19-153-41

Dwg. No: 06062019

Survey date: N/A

FB No: FILE

Pages: FILE

CERTIFICATE OF AUTHORIZATION NUMBER LB 7739



**DELTA** PROFESSIONAL LAND  
SERVICES, LLC.

4510 MAY POP ROAD GREENVILLE, FL 32331  
NORTH FLORIDA SOUTH GEORGIA  
PHONE (850)584-2849 [ldrdelta@fairpoint.net](mailto:ldrdelta@fairpoint.net)

**Sketch of Description**  
**Lying in Sections 23 & 26,**  
**Township 09 South, Range 09 East,**  
**Taylor County, Florida**

**DESCRIPTION: Parcel 3 (First Avenue NW)**

That part of First Avenue NW that lies between Block 138 and 137 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

BEGIN at the Northeast corner of Lot 8, Block 137, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and run West along the south right of way line of First Avenue NW, a distance of 495 feet to the west boundary Section 22, Township 9 South, Range 9 East; thence run North along the west boundary of said Steinhatchee Subdivision, a distance of 70 feet to the north right of way line of First Avenue NW; thence run East along said right of way line, a distance of 495 feet to the Southeast corner of Lot 9, Block 138; thence run South along the west right of way line of Fourth Street NW, a distance of 70 feet to the Point of Beginning.

**DESCRIPTION: Parcel 4 (Fourth Street NW)**

That part of Fourth Street NW that lies between Blocks 138 and Block 137 and Block 136 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

Begin at the Northeast corner of Lot 8, Block 138, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and thence run East, a distance of 70 feet to the Northwest corner of Lot 1, Block 136; thence run South along the east right of way line of Fourth Street NW, a distance of 655 feet more or less to the bank of the Steinhatchee River; thence run Southwesterly direction along the bank of said river, a distance of 72 feet, more or less to the west right of way line of Fourth Street NW; thence run North along said right of way line, a distance of 670 feet, more or less to the Point of Beginning.

**DESCRIPTION: Parcel 5 (East half of Fourth Street NW)**

The East half of that part of Fourth Street West that lies between Blocks 138 and Block 137 and Block 136 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

Commence at the Northeast corner of Lot 8, Block 138, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and thence run East, a distance of 35 feet to a point on the centerline of Fourth Street NW and the POINT OF BEGINNING; thence from said Point of Beginning, continue East 35 feet to the Northwest corner of Lot 1, Block 136; thence run South along the east right of way line of Fourth Street NW, a distance of 655 feet, more or less to the bank of the Steinhatchee River; thence run in a Southwesterly direction along the bank of said river, a distance of 36 feet to a point on the center line of Fourth Street NW; thence run North along said center line, a distance of 670 feet; more or less to the Point of Beginning.

**DESCRIPTION: Parcel 6 (West half of Fourth Street NW)**

The West half of that part of Fourth Street West that lies between Blocks 138 and Block 137 and Block 136 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

BEGIN at the Northeast corner of Lot 8, Block 138, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and thence run East, a distance of 35 feet to a point on the centerline of Fourth Street NW; thence run South along the centerline of Fourth Street NW, a distance of 670 feet more or less to the bank of the Steinhatchee River; thence run Southwesterly direction along the bank of said river, a distance of 36 feet to a point on the west right of way line of Fourth Street NW; thence run North along said right of way line, a distance of 670 feet, more or less to the Point of Beginning.

This is page 7 of 7  
None is to be considered complete  
without all of the others.

Scale: 1" = 100'

CERTIFICATE OF AUTHORIZATION NUMBER LB 7739

Job No: 19-153-41

Dwg. No: 06062019

Survey date: N/A

FB No: FILE

Pages: FILE



**DELTA** PROFESSIONAL LAND  
SERVICES, LLC.

4510 MAY POP ROAD GREENVILLE, FL 32331  
NORTH FLORIDA SOUTH GEORGIA  
PHONE (850)584-2849 [ldrdelta@fairpoint.net](mailto:ldrdelta@fairpoint.net)

## **Danny Griner**

---

**From:** Norman Mallory <ndmjr@usa.net>  
**Sent:** Monday, July 15, 2019 9:28 PM  
**To:** Danny Griner; Main Identity  
**Subject:** Re: Proposed road closure  
**Attachments:** Steinhatchee property 7-15-19.pdf

Dear William Griner;

I received the attached letter and map dated on July 8 on July 11 proposing the closure and abandon of portions of 4th St NW, 1st Ave NW, 2nd Ave NW and 3rd Ave NW. We spoke by phone on 7-15-19 concerning this issue. My sister Sara M. Foreman & myself Norman D. Mallory Jr. own Parcel ID: 10071-000 directly to the west of Fourth Street W and First Avenue. This parcel has been in my family for over 100 years. Closing those streets would remove the eastern access to our property. I object in the strongest possible manner to closing the streets and in denying us ready access. I am not familiar with the abandonment process. Please advise me if I need to engage counsel.

Thank you for your consideration in this matter.

Norman D. Mallory Jr.

813-988-4985

12602 N. 51st St

Temple Terrace, FL 33617



## LEGALS



### NOTICE OF PROCEDURES FOR THE CLOSING OF STREETS, THOROUGHFARES AND ALLEYS TO WHOM IT MAY CONCERN:

You will take notice that the Board of County Commissioners of Taylor County, Florida, upon the petition of certain of the adjacent landowners to hereinafter described property, will at 9:00 a.m. on the 23rd day of July, 2019, at the Taylor County Administrative Complex, 201 East Green Street, Perry, Florida, 32347, consider and determine whether the County will vacate, abandon, close and will renounce and disclaim any and all right of the County and public in and to all street, thoroughfares and alleys which run over, upon or through the following described lots, blocks, pieces or parcels of land, lying and being in Taylor County, Florida, and described as follows:

**DESCRIPTION:** Parcel 1 (Third Avenue North)

That part of Third Avenue North that lies between Block 140 and 139 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit

## LEGALS



Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

Begin at the Northeast corner of Lot 8, Block 139, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and run West along the south right of way line of Third Avenue North, a distance of 498 feet to the west boundary Section 22, Township 9 South, Range 9 East; thence run North along the west boundary of said Steinhatchee Subdivision, a distance of 70 feet to the north right of way line of Third Avenue North; thence run East along said right of way line, a distance of 498 feet to the Southeast corner of Lot 9, Block 140; thence run South along the west right of way line of Fourth Street West, a distance of 70 feet to the Point of Beginning.

**DESCRIPTION:** Parcel 2 (Second Avenue North)

That part of Second Avenue North that lies between Block 139 and 138 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

Begin at the Northeast corner of Lot 8, Block 138, of the STEINHATCHEE

SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and run West along the south right of way line of Second Avenue North, a distance of 500 feet to the west boundary Section 22, Township 9 South, Range 9 East; thence run North along the west boundary of said Steinhatchee Subdivision, a distance of 100 feet to the north right of way line of Second Avenue North; thence run East along said right of way line, a distance of 500 feet to the Southeast corner of Lot 9, Block 139; thence run South along the west right of way line of Fourth Street West, a distance of 100 feet to the Point of Beginning.

**DESCRIPTION:** Parcel 3 (First Avenue North)

That part of First Avenue North that lies between Block 138 and 137 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

**BEGIN** at the Northeast corner of Lot 8, Block 137, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and run West along the south right of way line of First Avenue North, a distance of 495 feet to the west boundary Section 22, Township 9 South, Range 9 East; thence run North along the west boundary of said Steinhatchee Subdivision, a distance of 70 feet to the north right of way line of First Avenue North;

## LEGALS



thence run East along said right of way line, a distance of 495 feet to the Southeast corner of Lot 9, Block 138; thence run South along the west right of way line of Fourth Street West, a distance of 70 feet to the Point of Beginning.

**DESCRIPTION:** Parcel 4 (Fourth Street West)

That part of Fourth Street West that lies between Blocks 138 and 137 and Block 136 of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27, being more particularly described as follows:

Begin at the Northeast corner of Lot 8, Block 138, of the STEINHATCHEE SUBDIVISION, as per the Plat of Subdivision recorded in the Office of The Circuit Court of Taylor County Florida in Plat Book 1, Pages 26 and 27 and thence run East, a distance of 70 feet to the Northwest corner of Lot 1, Block 136; thence run South

along the east right of way line of Fourth Street West, a distance of 665 feet more or less to the bank of the Steinhatchee River; thence run Southwesterly direction along the bank of said river, a distance of 72 feet, more or less to the west right of way line of Fourth Street West; thence run North along said right of way line, a distance of 670 feet, more or less to the Point of Beginning.

A copy of the petition is available to the public at the Planning Department of Taylor County during regular business hours.

Notice is also given pursuant to Florida Statute 286.105, that any persons deciding to appeal any matter considered at this public hearing will need a record of the meeting and may 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.

This hearing may be continued from time to time as may be necessary.

## LEGALS



This Notice shall be mailed to property owners within 500 feet of the property directly affected and whose address is known by reference to the latest approved ad valorem tax roll.

Dated this 3rd day of July, 2019  
7/3



# Steinhatchee



5TH ST NW

FIRST AVENUE

SECOND AVENUE

THIRD AVENUE

FOURTH AVENUE

FOURTH ST W

FOURTH ST W

4TH ST W

FOURTH ST W

Gulf Breeze Condos

2ND AVENUE NW

3RD AVENUE NW

STEPHENS ST

STEPHENS ST

3RD AVENUE

3RD ST NW

4TH AVENUE

SECOND ST W

2ND ST W

BEACH ROAD

361

SECOND ST W

4TH AVENUE

1ST ST W

FIRST ST W

FIRST ST W

FIRST ST W



(6)

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY TO ADD ADDITIONAL SLOW SPEED, MINIMUM WAKE TO ORDINANCE NO. 2000-6 (SECTION 78-2) OF THE TAYLOR COUNTY CODE TO PROVIDE FOR THE PROTECTION OF LIFE AND TO PREVENT DAMAGE OR INJURY TO LIFE, BY SETTING SLOW SPEED, MINIMUM WAKE IN CERTAIN AREAS OF SPRING WARRIOR IN TAYLOR COUNTY, FLORIDA; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Taylor County, Florida, have determined that there should be a Slow Speed, Minimum Wake in the Spring Warrior area of Taylor County, Florida, and

**WHEREAS**, Florida Statutes §327.46(1)(c)2 grants the Taylor County Board of County Commissioners the authority to implement Slow Speed, Minimum Wake boating safety zones within 300 feet of a confluence of water bodies presenting a blind corner, a bend in a narrow channel or fairway, or such other area if an intervening obstruction to visibility may obscure other vessels or other users of the waterway on Spring Warrior Creek after the Florida Fish and Wildlife Conservation Commission has reviewed the ordinance and determined by substantial competent evidence that the ordinance is necessary to protect public safety; and

8

**WHEREAS**, Florida Statutes §327.46(1)(b)1.a authorizes the Taylor County, Florida to establish Slow Speed, Minimum Wake boating safety zones, within 300 feet of any boat ramp or other launching or landing facility available for use by the general boating public; and

**WHEREAS**, the Taylor County Board of County Commissioners officials identified areas within the Spring Warrior Creek that require regulation in order to protect the boating public. Allowing boaters to operate at speeds greater than Slow Speed, Minimum Wake within an area adjacent to a Slow Speed, Minimum Wake boating safety zone would create dangerous navigational hazards; and

**WHEREAS**, Florida Statutes § 327.46(1)(c) grants Taylor County Board of County Commissioners the authority to implement an Slow Speed, Minimum Wake boating safety zone after the Florida Fish and Wildlife Conservation Commission has reviewed the ordinance and determined by substantial competent evidence that the ordinance is necessary to protect public safety, and

**WHEREAS**, Florida Statutes 327.46(1)(c)2c, Florida Statutes grants Taylor County Board of County Commissioners the authority to implement by ordinance a Slow Speed, Minimum Wake boating safety zone to protect the boating public subject to hazardous water levels or currents, or containing other navigational hazards.

**THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA THAT:**

**Section 1. Purposes.**

The Taylor County Board of County Commissioners has elected to establish Slow Speed, Minimum Wake boating safety zones within 300 feet of the Spring Warrior Fish Camp Ramp and also it is the purpose of this Ordinance to add a No Wake Zone to Ordinance 2000-6 (Section 78-2) Taylor County Code, and to provide for the protection of life and to prevent damage or injury to life, by setting a Slow Speed, Minimum Wake limit boating restriction in areas of Spring Warrior, in Taylor County, Florida.

**Section 2. Definitions.**

The *Waters of Spring Warrior* means the waters landward from the point 29°55'27" N and resume normal operation means waters seaward from the point 83°40'46" W.

*Vessel or motorboat* means a motor propelled or artificially propelled vehicle and every other description of boat, motorcraft, barge and airboat, other than a seaplane on the water, used or capable of being used as a means of transportation on water, to include watercraft and motorboats.

*Other terms* unless the context clearly requires a different meaning, or one is specifically set out herein, then the words and terms used herein are to be defined and applied as set forth in F.S. Ch. 327, and the amendments thereto as may be passed from time to time.

**Section 3. Prohibited.**

It shall be unlawful to operate any vessel or motorboat in excess of Slow Speed, Minimum Wake in Spring Warrior landward from the eastern boundary of the slow speed zone which begins at the boat ramp area at coordinates 83 40' 13.9" W and 29 55' 11.8" N and safe and normal speed can resume at the western boundary 29 55' 27" N 83 40' 47" W.

**Section 4. Areas of designation with regulatory markers.**

The areas designated as Slow Speed, Minimum Wake shall be plainly marked with Florida Uniform Waterway markers, according to the rules of the FWC of the State of Florida, and in compliance with Florida Chapter 327 and 68D-23, Florida Administrative Code. These rules apply to blind corners, hazardous water levels or other navigational hazards.

**Section 5. Penalties.**

Any person violating any provision of this Ordinance shall be guilty of a noncriminal infraction as provided in F. S. Ch. 327.

**Section 6. Severability.** If any section, portion or phrase of this Ordinance is ruled invalid or unconstitutional by any court of competent jurisdiction the remainder of this Ordinance shall remain in full force and effect.

**Section 7. Effective Date.** This Ordinance shall take effect immediately upon receipt of official acknowledgement from the Office of the Secretary of State of Florida that this Ordinance has been filed in said office.

PASSED and ADOPTED in regular session by the Board of County Commissioners of Taylor County, Florida, on this \_\_\_\_ day of \_\_\_\_\_, 2018.

BOARD OF COUNTY COMMISSIONERS  
TAYLOR COUNTY, FLORIDA

\_\_\_\_\_  
PAM FEAGLE, Chairperson

ATTEST

\_\_\_\_\_  
ANNIE MAE MURPHY,  
Clerk of Court

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### *County Commission Agenda Item*

**SUBJECT/TITLE:**



The Board to consider approval of the Memorandum of Understanding with the University of Florida for continued placement of the Marine Agent in Taylor County.

Meeting Date Requested:

July 23, 2019

**Statement of Issue:** The original MOU was effected January 1, 2017 and ended September 30, 2017. The first amendment to that MOU ended September 30, 2018. The second amendment to that MOU will end September 30, 2019.

**Recommended Action:** Approve MOU

**Fiscal Impact:** \$25,142.68 for FY 2019-FY 2022 (subject to approved salary increase)

**Budgeted Expense:** Yes

**Submitted By:** LaWanda Pemberton, County Administrator

**Contact:** 838-3500 x 6

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:**

**Options:**

**Attachments:** MOU  
Correspondence from University of Florida



## **MEMORANDUM OF UNDERSTANDING**

This Memorandum of Understanding (herein referred to as "AGREEMENT") entered on DATE, between Taylor County, a political subdivision of the State of Florida, hereinafter referred to as "COUNTY," and the University of Florida, Board of Trustees, hereinafter referred to as "UNIVERSITY."

### **WITNESSETH**

WHEREAS, under the laws of the State of Florida and the Smith-Lever Act of May 8, 1914 (38 Statute 372), the University of Florida, through its Cooperative Extension Service, is charged with disseminating the latest knowledge and applicable technologies in agriculture, human and natural resources, and the life sciences to the public in order to sustain and enhance the quality of human life in the State of Florida;

WHEREAS, this function is performed through the Florida Cooperative Extension Service (a partnership between state, federal, and county governments) that includes extension faculty members, scientists, educators, administrative staff, and volunteers working cohesively throughout Florida's 67 counties;

WHEREAS, the UNIVERSITY is responsible for planning and implementing educational programs for producers, families, homeowners, and young people within the county;

WHEREAS, said programs will be developed and implemented in the County by Extension Agents employed by the UNIVERSITY and the County to work directly with local advisory committees and Extension personnel; and

WHEREAS, the Extension Agents will use appropriate Extension personnel from the University of Florida and the County and educational methods including the program development process, area subject matter information and other materials or methods as deemed necessary by Extension Agents in various program areas to conduct the aforesaid education programs.

NOW, THEREFORE, in consideration of the mutual covenants and provisions contained herein, the parties hereto agree as follows:

### **ARTICLE I PURPOSE**

The Florida Cooperative Extension Service, an integral part of the Institute of Food and Agricultural Sciences (IFAS), University of Florida, was established to extend non-biased, research-based educational information from the University to the people of the State of Florida on subjects related to agriculture, horticulture, water quality and quantity, natural resources and the environment, energy, family and consumer sciences, community development, 4-H youth development, and other programs deemed necessary. The Florida Cooperative Extension Service makes the findings of research in these areas available to the people of Florida through the UF/IFAS Extension Service in partnership with Florida Boards of County Commissioners.

To assure that educational programs meet the needs of local clientele, and comply with Section 1004.37 of the Florida Statutes, it is essential that the University of Florida and the County identify respective responsibilities.

This Memorandum of Understanding (hereinafter referred to as "AGREEMENT") establishes the respective responsibilities of the University of Florida, through the UF/IFAS Extension Service (hereinafter referred to as "UNIVERSITY") and the "COUNTY." The purpose of this AGREEMENT is to specify the terms under which each the UNIVERSITY and the COUNTY will contribute to personnel, educational, technical, and research information to Extension Service in the COUNTY.

**ARTICLE II**  
**GOALS AND OBJECTIVES**

1. Plan, develop, implement, teach, evaluate and report on non-biased, research-based public education programs targeting the COUNTY's citizens and citizen groups (e.g., agricultural and horticultural producers, homeowners, businesses, youth, commercial industries and their associations, community groups, local governments).
2. Develop and distribute creative works and educational materials to the community.
3. Develop and sustain partnerships with community agencies and leaders, businesses, media and the general public.
4. Extend educational training through volunteer systems.

**ARTICLE III**  
**TERMINATION OF POSITION AND SERVICES**

This AGREEMENT may be terminated at will by either party hereto giving 1-year prior to written notice thereof to the other.

**ARTICLE IV**  
**RESPONSIBILITIES**

1. The parties agree as follows: With respect to hiring County Extension Faculty- Marine Sea Grant Agent (herein after referred to as either "Extension Faculty or Extension Agent"),
  - a. UNIVERSITY and the COUNTY will jointly agree on whether to fill vacancies in positions of Extension Faculty.
  - b. UNIVERSITY will establish minimum employment requirements and qualifications for Extension Faculty.
  - c. UNIVERSITY will recruit, interview, and screen candidates for employment as Extension Faculty.
  - d. UNIVERSITY will recommend to the COUNTY qualified applicants for appointment to vacant or new Extension Faculty positions in accordance with the provisions of Section 1004.37, Florida Statutes.
  - e. With respect to salaries of Extension Faculty,
    - i. Before hire, UNIVERSITY and COUNTY will establish the proportion of the starting base salaries of Extension Faculty that each party will pay. Typically, the UNIVERSITY pays 60% and the COUNTY pays 40% of the salary.
    - ii. UNIVERSITY will determine the total amount of the starting base salary of Extension Faculty member.
    - iii. As outlined in Article V and Exhibit A, the UNIVERSITY and the COUNTY will each pay its own respective portion of salary and fringe benefits for Extension faculty but will not be responsible for payment of the other party's portion.

- iv. UNIVERSITY will determine the total dollar amount of cost-of-living, merit, and rank promotion salary increases for Extension Faculty and submit the COUNTY's portion of this figure to the COUNTY annually through Exhibit A.
  - f. If applicable, UNIVERSITY will take responsibility for the immigration status of Extension Faculty and certify to COUNTY that such immigration status is legal and in compliance with all federal and state immigration laws regarding this AGREEMENT between UNIVERSITY and COUNTY and the employment of Extension Faculty.
- 2. Management and administrative responsibilities of the UNIVERSITY.
  - a. Provide in-service training for Extension Faculty and provide funds for official travel to such training.
  - b. Provide a staff of state Extension Specialists to train Extension Faculty in current technology and assist Extension Faculty in the conduction of education programs in these areas.
  - c. Develop and administer a personnel management plan for Extension Faculty that will provide for an annual review of Extension Agent's performance.
  - d. Provide general administrative and supervisory leadership for Extension programs and personnel, in compliance with UNIVERSITY personnel and administrative policies and procedures, plus state and federal Affirmative Action and Equal Employment Opportunity requirements.
  - e. Provide direct supervision to Extension Faculty through the County Extension Director.
- 3. Responsibilities of the COUNTY.
  - a. With respect to Extension Faculty, the COUNTY shall:
    - i. Participate in the employment of Extension Faculty in accordance with the provisions of Section 1004.37, Florida Statutes.
    - ii. Pay the COUNTY'S agreed share of salary and fringe benefits of Extension Faculty as more specifically set out in Article V and Exhibit A.
  - b. With respect to management and administration, the COUNTY shall:
    - i. Review and consider the annual departmental budget requests from the UNIVERSITY and take action thereon as the COUNTY may deem appropriate.
    - ii. Provide office and teaching space, equipment, supplies, utilities, demonstration materials, and funding and/or vehicles for official county travel (both in-county and out-of-county), and other operational needs for the County Extension office as the COUNTY may deem appropriate.
- 4. General management and administration provisions:
  - a. Extension Faculty shall follow COUNTY policies relative to office hours and holidays.
  - b. All Extension Faculty appointments will be made cooperatively in accordance with Section 1004.37, Florida Statutes.
  - c. UNIVERSITY and the COUNTY will cooperate in applying Equal Employment Opportunity policies for Extension in the COUNTY.
  - d. With respect to broad program authorization, all Extension programs within the COUNTY are subject to the COUNTY authorization and approval. Substantive program changes (additions, deletions, etc.) are subject to COUNTY approval prior to implementation.

- e. The County Extension Director is responsible for operating this Extension Office in the County under the joint direction of the COUNTY or designee and the UNIVERSITY's Dean of Extension or designee.
- f. Extension Faculty are professional employees exempt from the provisions of the Fair Labor Standards Act. The Professional Scheduling Policy and Procedures established by the UNIVERSITY will apply to Extension Faculty.
- g. If appropriate and needed, the COUNTY portion of a faculty member's salary can be used to support cost sharing on contracts and projects.

## **ARTICLE V**

### **FUNDING AND PAYMENTS**

1. The COUNTY agrees to pay the UNIVERSITY the total sum as indicated on the Exhibit A towards salary and fringe expenses. This total sum is based upon known current salary cost at the time of Exhibit A development and could be modified subsequently if estimates were not sufficient to cover actual costs. This AGREEMENT is cost reimbursable.
2. Salary outlined in Exhibit A will be modified and submitted to the COUNTY annually by the UNIVERSITY by July 1st. Exhibit A is an estimate of projected salary and fringe expenses for the year and shall not require a separate written addendum to this AGREEMENT in order to implement annual changes in salaries and related fringe benefits. Actual expenses may vary during the year due to vacancies, midyear promotions, new hires, unexpected changes in fringe benefit costs and other UNIVERSITY adjustments as indicated in Article IV.1) e. iv. Salary dollar figures in Exhibit A will be submitted annually to the COUNTY for review and approval by the following time table:

Proposed Annual Budget by April 15th – UNIVERSITY will include proposed figures for the COUNTY to begin its budget process.

Annual Budget Request by July 1st – UNIVERSITY will make necessary adjustments to Exhibit A figures as needed and submit a final budget request to the COUNTY for approval.

3. The UNIVERSITY will not charge Facilities and Administrative costs to the COUNTY.
4. Quarterly payments shall be cost reimbursable and based on actual payroll expenses incurred during the quarter. Expected COUNTY payment due dates will be no later than 30 days after the receipt of UNIVERSITY invoices. UNIVERSITY invoices will be issued in accordance with the "Anticipated Payment Schedule" in Exhibit A.
5. Quarterly invoices submitted by the UNIVERSITY to the COUNTY should be sent directly to the following address on record at the UNIVERSITY. The address the date of this AGREEMENT is:

Taylor County  
201 East Green Street  
Perry, FL 32347

6. Policies regarding leave accrual, leave balances and administering leave, including annual, sick, civil, holiday and military leave and regarding payment of unused annual and sick leave upon

separation will be established and maintained by the UNIVERSITY, and shall apply to Extension Faculty.

7. The COUNTY may elect to pay an annual salary supplement for Extension Faculty. If such an election is made the COUNTY shall fund 100% of the salary supplement, including any increases in salary, fringe benefits, and worker's compensation, and will pay the sum to the UNIVERSITY during the COUNTY'S quarterly payment as indicated in Exhibit A. Any salary supplement will be included in the annual County Budget Report that is sent to the UNIVERSITY each year. Upon receipt, if needed, the UNIVERSITY will amend the salary projection in Exhibit A and adjust the quarterly billings to accommodate the salary supplement. If at any point the supplement is removed, the COUNTY will continue to pay any increases through cost-of-living, merit and rank promotion salary increases, etc. accumulated during the time the supplement was provided.

#### **ARTICLE VI** **PERIOD OF CONTRACT – RENEWAL – MODIFICATION**

This AGREEMENT shall be effective as of October 1, 2019 and shall continue through September 30, 2022 unless modified or terminated earlier. This AGREEMENT may be modified at any time by mutual written consent of both parties herein above. Each party may terminate this agreement without penalty or cause by giving the other party 1-year written notice of its intent to do so.

#### **ARTICLE VII** **MAINTENANCE OF RECORDS**

The UNIVERSITY will keep adequate records and supporting documentation applicable to this contractual matter. Said records and documentation will be retained by the UNIVERSITY for a minimum of five (5) years from the date of termination of this contract. The COUNTY and its authorized agents shall have the right to audit, inspect and copy all such records and documentation as often as the COUNTY deems necessary during the period of this contract and during the period of five (5) years thereafter; providing, however, such activity shall be conducted only during normal business hours. The COUNTY during the period of time expressed by the preceding sentence shall also have the right to obtain a copy of and otherwise inspect any audit made at the direction of the UNIVERSITY as concerns the aforesaid records and documentation.

#### **ARTICLE VIII** **LIABILITY**

The UNIVERSITY assumes any and all risks of personal injury and property damage attributable to the negligent acts of omissions of the University of Florida and the officers, employees, servants and agents thereof while acting within the scope of their employment by the UNIVERSITY. The COUNTY assumes any and all risks of personal injury and property damage attributable to the negligent acts of omissions of the COUNTY and the officers, employees, servants and agents thereof while acting within the scope of their employment by the COUNTY. The UNIVERSITY, as a state agency warrants and represents that it is self-funded for liability insurance, both public and property, with said protection being applicable to officers, employees, servants and agents while acting within the scope of their employment by the UNIVERSITY. The COUNTY warrants and represents that it has liability insurance, both public and property with such protection being applicable to officers, employees, servants and agents while acting within the scope of their employment by the COUNTY. The UNIVERSITY and COUNTY further agree that

nothing contained herein shall be construed or interpreted as (1) denying to either party any remedy or defense available to such party under the laws of the State of Florida; (2) the consent of the State of Florida or its agents, agencies, and subdivisions, to be sued; or (3) a waiver of sovereign immunity of the State of Florida or its agents, agencies, and subdivisions, beyond the waiver provided in section 768.28, Florida Statutes.

**ARTICLE IX**  
**CONTRACTUAL REQUIREMENTS**

1. **Governing Law.** This AGREEMENT shall be governed by and construed in accordance with the laws of the State of Florida applicable to contracts made and to be performed entirely in the State.
2. **Binding Effect.** The terms, covenants, conditions and provisions of this AGREEMENT shall bind and endure to the benefit of the COUNTY and UNIVERSITY and their respective legal representatives, successors, and assigns.
3. **Nondiscrimination.** The COUNTY and UNIVERSITY agree that there will be no discrimination against any person, and it is expressly understood that upon a determination by a court of competent jurisdiction that discrimination has occurred, this AGREEMENT automatically terminates without any further action on the part of any party, effective the date of the court order. The COUNTY and UNIVERSITY agree to comply with all Federal and Florida statutes, and all local ordinances, as applicable, relating to nondiscrimination.
4. **Covenant of No Interest.** The COUNTY and UNIVERSITY covenant that neither presently has any interest, and shall not acquire any interest, which would conflict in any manner or degree with its performance under this AGREEMENT, and that only interest of each is to perform and receive benefits as recited in this AGREEMENT.
5. **Code of Ethics.** The COUNTY agrees that officers and employees of the COUNTY recognize and will be required to comply with the standards of conduct for public officers and employees as delineated in Section 112.313, Florida Statutes, regarding, but not limited to, solicitation or acceptance of gifts; doing business with one's agency; unauthorized compensation; misuse of public position, conflicting employment or contractual relationship; and disclosure or use of certain information.
6. **No Solicitation/Payment.** The COUNTY and UNIVERSITY warrant that , in respect to itself, it has neither employed no retained any company or person, other than a bona fide employee working solely for it, to solicit or secure this AGREEMENT and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for it, any fee, commission, percentage, gift or other consideration contingent upon ore resulting from the award or making of this AGREEMENT. For the breach or violation of the provision, the University agrees that the COUNTY shall have the right to terminate this AGREEMENT without liability and at its discretion, to offset from monies owed, or otherwise recover, the full amount of such fee, commission, percentage, gift, or consideration.
7. **Public Access.** The COUNTY and UNIVERISTY shall allow and permit reasonable access to, and inspection of, all documents, papers, letters or other materials in its possession or under its control subject to the provisions of Chapter 119, Florida Statutes, and made or received by the COUNTY and UNIVERSITY in conjunction with this Agreement; and the COUNTY shall have the right to unilaterally cancel this AGREEMENT upon violation for this provision by UNIVERSITY.
8. **Non-Waiver of Immunity.** Notwithstanding the provisions of Sec. 768.28, Florida Statutes, the participation of the COUNTY and UNIVERSITY in this AGREEMENT and the acquisition of any commercial liability insurance coverage, self-insurance coverage or local government liability

insurance pool coverage shall not be deemed a waiver of immunity to the extent of liability coverage, nor shall any contract entered into by the COUNTY be required to contain any provision for waiver.

9. Privileges and Immunities. All of the privileges and immunities for liability, exemptions from laws, ordinances, and rules and pensions and relief, disability, workers' compensation and other benefits which apply to the activity of officers, agents, or employees of any public agents or employees of the COUNTY, when performing their respective functions under this AGREEMENT within the territorial limits of the COUNTY shall apply to the same degree and extent to the performance of such functions and duties of such officers, agents, volunteers, or employees outside the territorial limits of the COUNTY.
10. Legal Obligations and Responsibilities: Non-Delegation of Constitutional or Statutory Duties. This AGREEMENT is not intended to, nor shall it be construed as, relieving any participating entity from any obligation or responsibility imposed upon the entity by law except to the extent of actual and timely performance thereof by any participating entity, in which case the performance may be offered in satisfaction of the obligation or responsibility. Further, this AGREEMENT is not intended to, nor shall it be construed as, authorizing the delegation of the constitutional or statutory duties of the COUNTY, except to the extent permitted by the Florida constitution, state statute and case law.
11. Non-Reliance by Non-Parties. No person or entity shall be entitled to rely upon the terms, or any of them, of this AGREEMENT to enforce or attempt to enforce any third-party claim or entitlement to or benefit of any service or program contemplated hereunder, and the COUNTY and UNIVERSITY agree that neither the COUNTY nor the UNIVERSITY or any agent, officer or employee of either shall have the authority to inform, counsel, or otherwise indicate that any particular individual or group of individuals, entity or entities, have entitlements or benefits under this AGREEMENT separate and apart, inferior to or superior to the community in general or for the purposes contemplated in this AGREEMENT.
12. No Personal Liability. No covenant or agreement contained herein shall be deemed to be a covenant or agreement of any member, officer, agent or employee of the COUNTY in his or her individual capacity, and no member, officer, agent or employee of the COUNTY shall be liable personally on this AGREEMENT or be subject to any personal liability or accountability by reason of the execution of this AGREEMENT.
13. Execution in Counterparts. This AGREEMENT may be executed in any number of counterparts, each of which shall be regarded as an original, all of which taken together shall constitute one and the same instrument and any of the parties hereto may execute this AGREEMENT by signing any such counterpart.
14. Section Headings. Section headings have been inserted in this AGREEMENT as a matter of convenience of reference only, and it is agreed that such section heading are not a part of this AGREEMENT and will not be used in the interpretation of any provision of this AGREEMENT.

## **ARTICLE VIII**

### **NOTICES**

Any notice, request, demand, consent approval or other communication required or permitted by this AGREEMENT shall be given or made in writing and shall be served (as elected by the party giving such notice) by one of the following methods: a) hand delivery to the other party; b) delivery by commercial overnight courier service; or c) mailed by registered or certified mail (postage prepaid), return receipt requested. For the purposes of notice the addresses are:

To County:  
Taylor County  
c/o LaWanda Pemberton, County Manager  
201 East Green Street  
Perry, FL 32347

To University:  
UNIVERSITY OF FLORIDA  
Division of Sponsored Research  
207 Grinter Hall, PO Box 115500  
Gainesville, FL 32611-5500

And copied to:  
UF/IFAS Extension Taylor County  
c/o Lori Wiggins  
203 Forest Park Drive

And copied to:  
UNIVERSITY OF FLORIDA  
IFAS Extension Business Services  
1604 McCarty Dr., Rm. 1030  
Perry, FL 32348  
PO Box 110250  
Gainesville, FL 32611-0220

This AGREEMENT shall be effective on DATE.  
APPROVED BY:

FOR COUNTY:

\_\_\_\_\_  
NAME, County Manager

\_\_\_\_\_  
DATE

APPROVED AS TO FORM AND LEGALITY:

\_\_\_\_\_  
County Attorney

\_\_\_\_\_  
DATE

ATTEST: NAME, Clerk to the Board

\_\_\_\_\_  
Deputy Clerk

\_\_\_\_\_  
DATE

FOR THE UNIVERSITY:

\_\_\_\_\_  
University of Florida

\_\_\_\_\_  
DATE



## Exhibit "A" - PROPOSED Payroll Budget

**Marine Sea Grant- Taylor County**  
Summary  
Annual Salary Projections  
Updated 07/09/2019

**Payroll Due From County for Victor Blanco:**

FY 2020	25,058.47
FY 2021	25,058.47
FY 2022	25,058.47
	\$ 75,175.42

Anticipated Annual Payment Schedule*	Total
January 10	\$ 6,264.62
April 10	\$ 6,264.62
July 10	\$ 6,264.62
October 10	\$ 6,264.62
<b>Total :</b>	<b>\$ 25,058.47</b>

**Remit Invoice to:**

Taylor County  
c/o LaWanda Pemberton, County Manager  
[LPemberton@taylorcountygov.com](mailto:LPemberton@taylorcountygov.com)  
201 E. Green Street  
Perry, FL 32347  
\*\* Also cc Lori Wiggins ([lwiggins@ufl.edu](mailto:lwiggins@ufl.edu))

\* The above is a payment guideline, this is a cost reimbursable contract.

**Marine Sea Grant- Taylor County**  
**Salary Details**  
**Salary Projections 10/1/2021-09/30/2022**

FY 2022

	31881973		<u>State</u>	<u>County</u>	<u>Total</u>	<u>4% Margin</u>
<b>Blanco, Victor</b>		Percentage	70.00%	30.000%	100.00%	
		Salary	44,338.27	19,002.12	\$63,340.39	
		Pooled Fringe	11,882.66	5,092.57	16,975.23	
Faculty Pool Rate:						
	26.80%	Grand Totals	56,220.93	24,094.69	\$80,315.62	
				Total Due From County	24,094.69	25,058.47
	Annual: \$63,340.39					
Position 0001-4741						

County Total FY22:      \$ 25,058.47

**Marine Sea Grant- Taylor County**  
**Salary Details**  
**Salary Projections 10/1/2020-09/30/2021**

FY 2021

	31881973		<u>State</u>	<u>County</u>	<u>Total</u>	<u>4% Margin</u>
<b>Blanco, Victor</b>		Percentage	70.00%	30.000%	100.00%	
		Salary	44,338.27	19,002.12	\$63,340.39	
		Pooled Fringe	11,882.66	5,092.57	16,975.23	
Faculty Pool Rate:						
	26.80%	Grand Totals	56,220.93	24,094.69	\$80,315.62	
				Total Due From County	24,094.69	25,058.47
	Annual: \$63,340.39					
Position 0001-4741						

County Total FY21:      \$ 25,058.47

**Marine Sea Grant- Taylor County**  
**Salary Details**  
**Salary Projections 10/1/2019-09/30/2020**

FY 2020

	31881973		<u>State</u>	<u>County</u>	<u>Total</u>	<u>4% Margin</u>
<b>Blanco, Victor</b>		Percentage	<b>70.00%</b>	<b>30.000%</b>	100.00%	
		Salary	44,338.27	<b>19,002.12</b>	<b>\$63,340.39</b>	
		Pooled Fringe	11,882.66	<b>5,092.57</b>	16,975.23	
Faculty Pool Rate:						
	<b>26.80%</b>	Grand Totals	56,220.93	24,094.69	\$80,315.62	
				Total Due From County	24,094.69	<b>25,058.47</b>
	<b>Annual: \$63,340.39</b>					
Position 0001-4741						

County Total FY20:      \$      25,058.47

## **Marsha Durden**

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**From:** Human Resources <INFOGATOR-L@LISTS.UFL.EDU> on behalf of UF President Kent Fuchs <President-Fuchs@ufl.edu>  
**Sent:** Friday, June 28, 2019 2:00 PM  
**To:** INFOGATOR-L@LISTS.UFL.EDU  
**Subject:** 2019-2020 Pay Program

Dear Colleagues:

I am pleased to announce a salary increase plan for University of Florida faculty and staff and an increase in the university's minimum wage.

This year, for employees on payroll as of June 30, 2019, the university will implement a 1% across-the-board increase and an additional 2% salary increase pool for merit and market-based increases based on criteria established by colleges and units. Both the across-the-board increase as well as any merit or market increases will be awarded effective October 1, 2019.

The university's minimum wage for TEAMS employees will increase from \$13 to \$14 per hour, also effective October 1. The campus has made significant progress in increasing the minimum wage over the past several years.

Additional details regarding the eligibility criteria and the process for implementing the salary increases will be forthcoming from UF Human Resources.

Salary increases for employees in a bargaining unit, including the minimum wage increase, are subject to union negotiation. We are committed to working with the unions to reach agreement for covered employees.

Providing competitive market and merit-based compensation is an important part of our strategy as we pursue UF's goal to be one of the nation's top-5 public research universities. UF has exceptional faculty and staff. Your commitment to excellence is deeply appreciated by our university's leadership and our Board of Trustees.

Warm Regards,

*Kent*

W. Kent Fuchs  
President  
University of Florida

## Marsha Durden

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**From:** LaWanda Pemberton  
**Sent:** Wednesday, July 10, 2019 11:55 AM  
**To:** Marsha Durden; Agenda  
**Subject:** FW: FY20 Taylor County- Marine Sea Grant Agent  
**Attachments:** FY20-FY22 Exhibit A\_Taylor County- Marine Agent\_07.09.19.pdf; Taylor Co. Marine Agent MOU\_04.02.19.docx; 2019-2020 Pay Program

For next agenda, please.

**From:** Wiggins,Lori C [mailto:lwiggins@ufl.edu]  
**Sent:** Wednesday, July 10, 2019 11:12 AM  
**To:** LaWanda Pemberton <LPemberton@taylorcountygov.com>  
**Subject:** FW: FY20 Taylor County- Marine Sea Grant Agent

LaWanda,  
Hello, I am going to bring this MOU to you for you to sign for Victor. It also requires a signature from the County Attorney and Clerk to the board. Once I get it back with all the signatures, I will mail it to the University of Florida. Please let me know if you have any questions.  
Thank you,  
Lori

Lori C. Wiggins  
Interim County Extension Director  
Family & Consumer Sciences Extension Agent III  
UF/IFAS Taylor County Extension  
203 Forest Park Drive  
Perry, FL 32348  
Phone:850-838-3508  
Fax:850-838-3546  
Email:lwiggins@ufl.edu  
Website: taylor.ifas.ufl.edu



CONFIDENTIALITY NOTICE: The information contained in this electronic message is confidential and intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this email or any of its components is strictly prohibited. If you have received this email in error, please "reply" to the sender.

**From:** Holton,Amy K <holtak@ufl.edu>  
**Sent:** Tuesday, July 9, 2019 7:00 PM  
**To:** Wiggins,Lori C <lwiggins@ufl.edu>  
**Subject:** FY20 Taylor County- Marine Sea Grant Agent

Good Afternoon Lori,

Attached is the updated Exhibit A for FY20 Taylor County Marine Agent. In light of the attached email from President Fuchs I have increased Victor's salary by 1%. Per the email there will also be a merit raise come 10/1. There is no way for me to calculate what these numbers will be at this time. Typically, there is a 3% margin built in to cover any unexpected increases through higher education, rank promotion, increase in fringe rates effective 7/1/20, etc. We are recommending with the potential merit raise starting 10/1 that you consider increasing the margin to 4%, but ultimately the choice is yours. If you would like for the margin to remain at 3%, please let me know and I can send you an updated Exhibit A. Please review the attached Exhibit A and let me know if anything else needs to be updated or if you are aware of any increases we should be aware of and go ahead and include for FY20.

Also, do you have an update on the status of the MOU?

Please let me know if you have any questions related to this information or would like any changes to be made to the Exhibit A. Thank you.

**ADVANCE NOTICE:**

Wed. 7/10: Early Departure

Tues. 7/16: Early Departure

Tues. 7/23: Early Departure

Thank you,

*Amy Holton*

Amy K. Holton

Research Administrator II

UF/IFAS Extension Business Services

University of Florida|Institute of Food & Agricultural Sciences

1604 McCarty Drive | Room 1030 | PO Box 110250 | Gainesville, FL 32611-0220

[holtak@ufl.edu](mailto:holtak@ufl.edu) | Ph: 352.273.3424 | Main: 352.392.1788 | Fax: 352.392.5259



**From:** Holton,Amy K

**Sent:** Friday, April 5, 2019 11:23 AM

**To:** Wiggins,Lori C <[lwiggins@ufl.edu](mailto:lwiggins@ufl.edu)>

**Subject:** RE: FY20 Proposed Budget & MOU- Marine Sea Grant Agent

Thank you, Lori.

Attached is the updated MOU and Exhibit A listing LaWanda Pemberton as the County manager, along with a 3 year end date for the MOU.

Thank you,

*Amy*

Amy K. Holton

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

**SUBJECT/TITLE:**

The Board to Consider Approval of Correction to the Pay Grade and Salary Range of the On-Call Fire Inspector Job Description.

**MEETING DATE REQUESTED:**

July 23, 2019

**Statement of Issue:**

The Board to Consider Approval of Correction to the Pay Grade and Salary Range of the On-Call Fire Inspector Job Description.

**Recommended Action:**

Approve/Deny

**Fiscal Impact:**

N/A

**Budgeted Expense:****Submitted By:**

County Administrator

**Contact:**

LaWanda Pemberton

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The On-Call Fire Inspector job description was approved at the Board meeting on May 21, 2019. We realized we made a clerical error and the salary range and pay grade were not on the original job description. We are requesting that the Board consider approval of the correction to the job description to add the pay grade and salary range as per the policy prior to completing the recruitment process. The correction requested to does not have a fiscal impact.

**Options:****Attachments:**

On-Call Fire Fighter Job Description



**Taylor County Board of County Commissioners**  
**JOB TITLE: Fire Inspector (On Call)**

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EXEMPT (Y/N):	No	UNION (Y/N):	Yes (IAFF)
Pay Grade : 260	\$34,290-\$49,720		
LOCATION:	Fire/Rescue	DEPARTMENT:	Fire/Rescue
SUPERVISOR:	Fire Chief		
PREPARED BY:	Human Resources	DATE:	
APPROVED BY:			

---

**THIS POSITION DOES NOT TAKE TANGIBLE EMPLOYMENT ACTIONS**

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**SUMMARY:**

This is a responsible and technical position. The Fire Inspector shall conduct commercial fire inspections for compliance with fire codes. Participate in fire prevention education programs, assists with commercial plan review. Maintains required records and reports and performs related work as required.

**ESSENTIAL DUTIES AND RESPONSIBILITIES** include the following. Other duties may be assigned.

- ◆ Conducts thorough fire inspections of new and existing building; reviews plans for compliance with codes requirements.
- ◆ Interprets and enforces fire and life safety codes.
- ◆ Acts as liaison between the commercial businesses and the Fire Chief.
- ◆ Conducts various other safety inspections, including those related to hazardous materials, fire suppression systems, fire alarm systems, occupational licensing, and others as requested.
- ◆ Documents and maintains records of fire inspection activities.
- ◆ Plans and participates in fire prevention and life safety education activities within the community.
- ◆ Operates a motor vehicle and various office machines.
- ◆ Must meet proficiency standards.
- ◆ Any other reasonable duties deemed necessary by supervisor.

**QUALIFICATION REQUIREMENTS:**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Applicant must successfully pass a physical exam and must successfully pass a physical assessment test.

**DESIRABLE QUALIFICATIONS:**

Knowledge, Abilities and Skills

Knowledge of the Florida Fire Prevention Code and ordinances relating to plan review. Knowledge of fire prevention activities and methods. Knowledge of building constructions. Ability to read and interpret codes, plans, and specifications. Ability to maintain an effective working relationship with building owners or contractors and the county. Ability to prepare clear and concise reports.

**PHYSICAL DEMANDS:**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- ◆ While performing the duties of this job, employee is required to talk and to hear.

- ◆ Required to stand; walk; sit; and use hands and fingers.
- ◆ Employee is required to operate various motor vehicles.
- ◆ Often required to lift and/or move items of moderate weight.
- ◆ Sufficient physical strength and agility to perform heavy lifting.

**WORK ENVIRONMENT:**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- ◆ While performing this job, the employee often works near moving mechanical parts and heavy equipment and vehicles.
- ◆ Occasionally exposed to fumes and/or airborne particles, toxic or caustic chemicals, and outdoor weather conditions.
- ◆ Job requires working in an office environment; outdoor environments in all weather; and can often be in a high stress situation.

**EDUCATION AND/OR EXPERIENCE:**

High school diploma or an equivalent required.  
Experience as a Fire Safety Inspector is preferred.

**CERTIFICATES, LICENSES, REGISTRATION:**

Requirements include those established by Section 633.216, Florida Statute, relates to training and certification of Fire Safety Inspector. Possession of a current Emergency Vehicle Operators Course (EVOC) certification or equivalent is required, as is a current valid Florida Class E driver's license. Fire Fighter certification established by Section 633.34, 633.35, Florida Statutes, as relates to initial certifications as a firefighter and certification as an Emergency Medical Technician as prescribed in Florida Statutes, Chapter 401 and Florida Rules 10D-66 are preferred.

**RESOLUTION**

**A RESOLUTION OF TAYLOR COUNTY, FLORIDA,  
PROVIDING FOR THE EXTENSION OF THE 2019  
ASSESSMENT ROLLS, PURSUANT TO SECTIONS  
197.323 AND 193.122, FLORIDA STATUTES; AND  
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, Pursuant to section 197.323, Florida Statutes, the Board of County Commissioners may, upon request by the Tax Collector and by majority vote, order the Assessment Rolls to be extended prior to completion of Value Adjustment Board hearings, if completion thereof would otherwise be the only cause for delay in the issuance of tax notices beyond November 1; and

WHEREAS, Section 193.122, Florida Statutes, sets forth provisions for the certification of the Assessment Rolls and directs the Value Adjustment Board to certify each Assessment Roll upon order of the Board of County Commissioners; and

WHEREAS, the completion of the Taylor County Value Adjustment Board hearings for the 2019 tax year will delay issuance of tax notices beyond November 1; and

WHEREAS, a delay in the issuance of tax notices may result in a disruption to the operations of the Taylor County Taxing Authorities.

NOW THEREFORE, BE IT RESOLVED THAT pursuant to the provisions of Section 197.323, Florida Statutes, and Section 193.122, Florida Statutes, the Board of County Commissioners, by majority vote, orders the 2019 Assessment Rolls to be extended prior to the completion of the Value Adjustment Board hearings and again after conclusion of all hearings.

DULY PASSED AND ADOPTED by the Taylor County Board of County Commissioners, this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

BOARD OF COUNTY COMMISSIONERS

TAYLOR COUNTY, FLORIDA

BY: \_\_\_\_\_  
PAM FEAGLE, Chairman

ATTEST:

\_\_\_\_\_  
ANNIE MAE MURPHY, Clerk

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

**County Commission Agenda Item**

**SUBJECT/TITLE:**



JAGC GRANT APPLICATION

**Meeting Date:**

TUESDAY 23<sup>rd</sup> 2019

**Statement of Issue:**

Requesting approval of grant submission for the JAGC grant to fund the Taylor County Sheriff's Office Drug Task Force

**Recommendation:**

Approve Application for JAGC Grant Funding

**Fiscal Impact:**

\$ 19,286.00

**Budgeted Expense:**

Yes ☐

No ☐

N/A ☐

**Submitted By:**

Capt. Jimmy Cash

**Contact:**

850-838-5064 [jimmy.cash@taylorsheriff.org](mailto:jimmy.cash@taylorsheriff.org)

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:**

This grant is to get reimbursement for the 2018 Grant cycle.

The Taylor County Sheriff's Office Drug Task Force has been funded by this grant since its inception. This past year funding was held at the Federal level. They are just now releasing funds for the 2018-2019 Grant cycle. It is imperative that we submit this grant application as The Drug Task Force has operated off of arrears as far back as can be researched. We were only able to operate this past year because of it. If this is not approved, we will not have funding to continue into the 2019-2020 grant cycle.

**Options:**

1. \_\_\_\_\_
2. \_\_\_\_\_

**Attachments:**

1. GRANT APPLICATION
2. \_\_\_\_\_

MALCOLM PAGE  
District 1

JIM MOODY  
District 2

STEVE SPRADLEY  
District 3

PAM FEAGLE  
District 4

THOMAS DEMPS  
District 5



## TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

ANNIE MAE MURPHY, Clerk  
P.O. Box 620, Perry, FL 32348  
(850) 838-3506 Phone  
(850) 838-3549 Fax

TED LAKEY, County Administrator  
201 E. Green Street, Perry, FL 32347  
(850) 838-3500, extension 6 Phone  
(850) 838-3501 Fax

CONRAD C. BISHOP, JR. County Attorney  
P.O. Box 167, Perry, FL 32348  
(850) 584-6113 Phone  
(850) 584-2433 Fax

July 23<sup>rd</sup>, 2019

Ms. Petrina T. Herring  
Administrator  
Office of Criminal Justice Grants  
Florida Department of Law Enforcement  
2331 Phillips Road  
Tallahassee, Florida 32308

Dear Ms. Herring;

In compliance with State of Florida Rule 11D-9, F.A.C., the Taylor County Board of County Commissioners approves the distribution for \$ 38,572.00 (total allocation available) of the Federal Fiscal Year 2018 for the Edward Byrne Memorial Grant/ Justice Assistance Grant (JAG) Program funds for the following projects within Taylor County.

<u>Sub Grantee</u> <u>City or County</u>	<u>Title of Project</u> <u>Taylor County</u>	<u>Dollar Amount</u> <u>(Federal Funds)</u>
Taylor County	Taylor County Drug Task Force	\$19,286.00
City of Perry	Perry Unified Task Force	\$19,286.00

Respectfully,

Pam Feagle, Chairman  
Taylor County Board of County Commissioners

## CERTIFICATE OF PARTICIPATION

### Edward Byrne Memorial Justice Assistance Grant (JAG) Program

Ms. Rona Kay Cradit  
Office of Criminal Justice Grants  
Florida Department of Law Enforcement  
2331 Phillips Road  
Tallahassee, Florida 32308

Dear Ms. Cradit:

This letter provides notification that the \_\_\_\_\_ County Board of Commissioners  
\_\_\_\_ Accepts \_\_\_\_ Declines to serve as the coordinating unit of government for the Florida Department of  
Law Enforcement's Edward Byrne Memorial Justice Assistance Grant (JAG) Countywide Program.

I understand, for the purposes of the JAG Countywide Program, the county can only request and approve applications for eligible subrecipients. In order to meet eligibility requirements, the county, and each organization or agency identified through the 51% planning process (as provided by Florida Administrative Code, Chapter 11D-9.002), must be able to document compliance with the following requirements prior to receiving a subaward:

- 2 C.F.R. Part 25—*Universal Identifier and System for Award Management (SAM) Requirements*
- 8 U.S.C §1373 & 1644—*Communication Between Governments and the Immigration and Naturalization Service*
- 28 C.F.R. Part 42—*Nondiscrimination; Equal Employment Opportunity; Policies and Procedures*
- 2 C.F.R. §200.318-326—*Federal Procurement Standards*
- 2 C.F.R Part 200.300-309—*Standards for Financial and Program Management*

For purposes of coordinating the preparation of application(s) for grant funds with the Office of Criminal Justice Grants, the following individual is designated as County Coordinator for the county's FY18 JAG Countywide subawards:

Name: _____	Agency: _____
Title: _____	Address: _____
Email: _____	City: _____
Phone: _____	Zip: _____

I acknowledge and understand the responsibility placed upon the county to ensure grant funds are used for improving criminal justice and subawards, as identified through the 51% process, are only approved to eligible subrecipients.

Sincerely,

Chair  
\_\_\_\_\_ County Board of Commissioners

**U.S. DEPARTMENT OF JUSTICE  
OFFICE OF JUSTICE PROGRAMS**

**FY 2018 Edward Byrne Memorial Justice Assistance Grant Program**

**Certification of Compliance with 8 U.S.C. §§ 1373 & 1644 by Prospective Subrecipient:  
Recipient State subaward to a Local Government**

On behalf of the local government named below as the "prospective subrecipient," and in support of its request to the "Recipient State" identified below for a subaward from the grant awarded by the U.S. Department of Justice ("USDOJ") under the FY 2018 Edward Byrne Memorial Justice Assistance Grant Program ("the FY 2018 JAG Program"), I certify to the Recipient State, and also certify to USDOJ, that all of the following are true and correct:

- (1) I am the chief legal officer of the local government named below as the prospective subrecipient, and I have the authority to make this certification on its behalf. I understand that this certification will be relied upon as a material representation in any decision to make a subaward to the prospective subrecipient under the FY 2018 JAG Program.
- (2) I have carefully reviewed 8 U.S.C. §§ 1373(a) and (b), and 1644, including the prohibitions on certain actions by State and local government entities, -agencies, and -officials regarding information on citizenship and immigration status. I also have reviewed the provisions set out at (or referenced in) 8 U.S.C. § 1551 note ("Abolition ... and Transfer of Functions"), pursuant to which references to the "Immigration and Naturalization Service" in 8 U.S.C. §§ 1373 & 1644 are to be read, as a legal matter, as references to particular components of the U.S. Department of Homeland Security.
- (3) I (and also the prospective subrecipient) understand that If the prospective subrecipient receives a subaward under the FY 2018 JAG Program—
  - (a) the subrecipient (and agencies or other entities thereof) must comply with 8 U.S.C. §§ 1373 & 1644, throughout the period of performance for the subaward, with respect to any "program or activity" funded in whole or in part with the subaward; and
  - (b) the subrecipient may not make a lower-tier subaward to a State or local government, or to a "public" institution of higher education, unless the subrecipient first obtains a certification of compliance with 8 U.S.C. §§ 1373 & 1644 (on a form provided by USDOJ), properly executed by the chief legal officer of the jurisdiction or educational institution that would receive it.
- (4) I (and also the prospective subrecipient) understand that, for purposes of this certification, "program or activity" means what it means under title VI of the Civil Rights Act of 1964 (see 42 U.S.C. § 2000d-4a), and that terms used in this certification that are defined in 8 U.S.C. § 1101 mean what they mean under that section 1101, except that the term "State" also shall include American Samoa (*cf.* 34 U.S.C. § 10251(a)(2)). Also, I understand that neither a "public" institution of higher education (*i.e.*, one that is owned, controlled, or directly funded by a State or local government) nor an Indian tribe is considered a "local government" (or an agency or other entity thereof) for purposes of this certification.
- (5) I have conducted (or caused to be conducted for me) a diligent inquiry and review concerning the following (which shall not be understood to include any "program or activity" of any planned subrecipient of a lower-tier subaward):
  - (a) the "program or activity" to be funded (in whole or in part) with the requested subaward; and
  - (b) any prohibitions or restrictions potentially applicable to the "program or activity" to be funded with that subaward (if received) that deal with sending to, requesting or receiving from, maintaining, or exchanging information of the types described in 8 U.S.C. §§ 1373(a) or (b), and 1644, whether imposed by a State or local government entity, -agency, or -official.
- (6) As of the date of this certification, neither the prospective subrecipient nor any entity, agency, or official of the prospective subrecipient has in effect, purports to have in effect, or is subject to or bound by, any prohibition or any restriction that would apply to the "program or activity" to be funded in whole or in part with the requested subaward (which, for the specific purpose of this paragraph 6, shall not be understood to include any such "program or activity" of any planned subrecipient of a lower-tier subaward), and that deals with either— (1) a government entity or -official sending or receiving information regarding citizenship or immigration status as described in 8 U.S.C. §§ 1373(a) & 1644; or (2) a government entity or -agency sending to, requesting or receiving from, maintaining, or exchanging information of the types (and with respect to the entities) described in 8 U.S.C. § 1373(b).

\_\_\_\_\_  
Local government that is the "prospective subrecipient" of a subaward of funds from the FY 2018 JAG Program

\_\_\_\_\_  
Signature of chief legal officer of the prospective subrecipient

\_\_\_\_\_  
Title of chief legal officer of the prospective subrecipient

\_\_\_\_\_  
Recipient State from which the prospective subrecipient seeks a subaward under the FY 2018 JAG Program

\_\_\_\_\_  
Printed name of chief legal officer of the prospective subrecipient

\_\_\_\_\_  
Date of certification

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:** Taylor County Development Authority Audit and Release of Funds



**MEETING DATE REQUESTED:** 07/23/2019

**Statement of Issue:** 2018/2019 FY  
The Board to consider approval of Taylor County Development Authority FY17/18 audit and approval of release of FY18/19 funds of \$100,000.

**Recommended Action:** Approval of Audit and Release of Funds

**Fiscal Impact:** \$100,000

**Budgeted Expense:** YES

**Submitted By:** Dannielle Welch, County Finance Director

**Contact:** 838-3506, ext. 122  
dwelch@taylorclerk.com

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** n/a

**Options:** Approve Audit and Release Funds

**Attachments:** Taylor County Development Authority FY17/18 Audit



**TAYLOR COUNTY DEVELOPMENT AUTHORITY**

**FINANCIAL STATEMENTS**

**YEAR ENDED SEPTEMBER 30, 2018**

**TAYLOR COUNTY DEVELOPMENT AUTHORITY  
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SEPTEMBER 30, 2018**

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**Powell & Jones**  
Certified Public Accountants

Richard C. Powell, Jr., CPA  
Marian Jones Powell, CPA

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Lake City, Florida 32025  
386 / 755-4200  
Fax: 386 / 719-5504  
admin@powellandjonescpa.com

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Taylor County Development Authority;  
Perry, Florida

We have audited the accompanying basic financial statements of the governmental activities of the Taylor County Development Authority (the "Authority") as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the Taylor County Development Authority, as of September 30, 2018, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplemental Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison, and schedules of proportionate share of net pension liability and contribution information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated March 23, 2019 on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.



**POWELL & JONES**  
**Certified Public Accountants**  
**March 23, 2019**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The discussion and analysis of the financial performance of Taylor County Development Authority (the Authority) provides an overall review of the Authority's financial activities for the fiscal year ended September 30, 2018. The intent of this discussion and analysis is to look at the Authority's financial performance as a whole. Readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the Authority's financial performance.

### **Report Layout**

The Authority has implemented Governmental Accounting Standards Authority (GASB) Statement 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. This statement requires governmental entities to report finances in accordance with specific guidelines. Among those guidelines are the components of this section dealing with management's discussion and analysis. Besides this Management's Discussion and Analysis (MD&A), the report consists of government-wide statements, fund financial statements, and the notes to the financial statements. The first two statements are condensed and present a government-wide view of the Authority's finances. Within this view, all Authority operations are categorized as applicable, and reported as either governmental or business-type activities. Governmental activities include basic planning related services and general administration. The Authority had no business-type activities in this fiscal year. These government-wide statements are designed to be more corporate-like in that all activities are consolidated into a total for the Authority.

### ***Basic Financial Statements***

- The Statement of Net Position focuses on resources available for future operations. In simple terms, this statement presents a snap-shot view of the assets the Authority, the liabilities it owes and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts. Governmental activities are reported on the accrual basis of accounting.
- The Statement of Activities focuses on gross and net costs of the Authority's programs and the extent to which such programs rely upon general revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.
- Fund financial statements focus separately on governmental and proprietary funds, as applicable. Governmental fund statements follow the more traditional presentation of financial statements. As stated above, the Authority has no proprietary funds and business-type activities.
- The notes to the financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the Authority's financial condition.
- The MD&A is intended to serve as an introduction to the Authority's basic financial statements and to explain the significant changes in financial position and differences in operations between the current and prior years.

### ***Required Supplementary Information***

- The Authority adopts an annual appropriated budget for its general fund and other governmental funds. A budget to actual comparison statement has been provided for the general fund and for the other governmental funds to demonstrate compliance with this budget. In addition, the Authority presents schedules of proportionate share of net pension liability and contribution information

## **FINANCIAL HIGHLIGHTS AND ANALYSIS**

### ***Government-wide Financial Statements***

The assets of the Authority exceeded its liabilities at the close of the fiscal year ended September 30, 2018 by \$323,228, a net increase of \$195,066 in net position from the prior year. The prior period upward adjustment of \$173,167 netted for the overall increase in net position, \$120,480 of that amount being restricted. The prior period adjustment is related to assets that were not previously reported.

A condensed version of the Statement of Net Position at September 30, 2018 follows:

### **Statements of Net Position**

	<b>September 30, 2018</b>	<b>September 30, 2017</b>
<b>Assets</b>		
Current and other assets	\$ 168,538	\$ 153,402
Capital assets, net	73,887	73,887
<b>Total assets</b>	<b>242,425</b>	<b>227,289</b>
 Restricted cash	 120,480	 -
 Deferred outflows	 14,660	 14,921
 <b>Liabilities</b>		
Current liabilities	9,182	8,913
Long-term liabilities	36,866	50,273
<b>Total Liabilities</b>	<b>46,048</b>	<b>59,186</b>
 Deferred inflows	 8,289	 2,175
 <b>Net Position</b>		
Net investment in capital assets	73,887	21,200
Unrestricted, as restated	128,861	106,962
Restricted, as restated	120,480	-
<b>Total net position, as restated</b>	<b>\$ 323,228</b>	<b>\$ 128,162</b>

### Analysis of Change in Net Position

The Authority's net position overall increased by \$195,066 during the current fiscal year. This increase is explained in the government activities discussion below. The governmental operations resulted in a gain of \$195,066. These amounts represent net position as restated.

	September 30, 2018	September 30 2017
Revenues:		
General revenues:		
Intergovernmental	\$ 145,631	\$ 142,500
Interest and other revenues	1,900	80
Total revenues	<u>147,531</u>	<u>142,580</u>
Expenses:		
Economic development	<u>125,632</u>	<u>177,914</u>
Total expenses	<u>125,632</u>	<u>177,914</u>
Change in net position	21,899	(35,334)
Net position, beginning	128,162	163,496
Prior period adjustment	173,167	-
Net position, ending	<u>\$ 323,228</u>	<u>\$ 128,162</u>

### FINANCIAL ANALYSIS OF THE AUTHORITY'S FUNDS

As noted earlier, the Authority uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### *Governmental Funds*

The focus of the Authority's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing the Authority's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Types of governmental funds reported by the Authority include the General Fund.

As of the end of the current fiscal year, the Authority's governmental funds reported unrestricted ending fund balances of \$165,476, and restricted fund balances of \$120,480. Revenues for governmental functions overall totaled \$147,531 for the current fiscal year. Expenditures totaled \$125,632, which means that revenues exceeded expenses by \$21,899. The general fund is the chief operating fund of the Authority. At the close of the current fiscal year, the unassigned fund balance of the general fund was \$165,476. The unrestricted fund balance of the Authority's general fund increased by \$21,899 during the current fiscal year.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

The Authority's capital assets for its governmental activities as of September 30, 2018, amount to \$73,887 (net of accumulated depreciation).

	<b>Governmental Activities</b>
Land	\$ 73,887
Equipment	41,173
Less: depreciation	(41,173)
Total	<u>\$ 73,887</u>

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

During 2018, the Authority did not amend its General fund Budget. The final expenses were lower than the budgeted expenses by \$2,395. Actual revenues were higher than the final budgeted amounts by \$7,531.

## **ECONOMIC OUTLOOK TAYLOR COUNTY, FLORIDA**

2018 saw unprecedented growth in prospect and national site consultant visits in Taylor County this resulted in a dramatic shift in decreased expenses in order facilitate these visits. It is the TCDA mission and essential to generate these visits and it is the cornerstone of a growing economic development organization. The community-wide visioning process, Vision 2060, was completed and accepted in 2009. The visioning results have been incorporated into the county's comprehensive plan including a new economic element predicated on the new strategic economic development plan. The Vision 2060 plan has become Taylor County's planning tool, approved by the Florida Department of Community Affairs, in September, 2010. At the same time, DCA approved the County's Evaluation and Appraisal Report changes, resulting in over 13,000 acres of land use designated as regional employment centers, allowing industrial uses. The community has a better understanding of the need to fund economic development at a higher level, although lack of infrastructure will continue to be a major obstacle to economic growth for the next decade.

A ribbon cutting was held at the new tech facility located at the Regional Employment center north - AMTEC Less-Lethal Systems, Inc. (ALS) is a division of a Fortune 200 company. AMTEC Less-Lethal Systems, Inc., manufactures and distributes less-lethal products and services to domestic and international customers, as well as being a leading supplier of tactical and operational equipment.

The facility features state of the art manufacturing operations, warehouse and distribution capabilities with close proximity to major transportation hubs, as well as a stand-alone training facility. The training center will focus on providing less-lethal and tactical training and will include live-fire ranges, force-on-force training, a hostage rescue building, a corrections pod, a breaching facade, and full classroom facilities.

According to ALS President Rick Gardner, "This new facility will solidify our position as a leader in supplying quality less-lethal products, as well as premier training and services to the many men and women who support our communities in the law enforcement, corrections and military



markets." TCDA submitted AMTEC Less-Lethal for the Governor's distinguished innovative company of the year, which they won, in its category of communities with populations of up to 200,000 people.

The Reserve at Sweetwater Estuary, a planned coastal resort community, if permitted, could be a catalyst-site project and would have a significant positive economic impact upon Taylor County when completed. The project would consist of 624 residential units, a 400 room conference hotel, 150,000 square feet of commercial space, civic and public uses, roads, pedestrian biking/cart trails, passive recreation boardwalks, kayak launching facility and supporting infrastructure. Also planned is an 18-hole golf course, an approximately 11,000 to 12,000 square foot clubhouse, a 5,500 to 6,500 square foot maintenance facility, and supporting infrastructure. Multiple high level meetings were conducted with project representatives, with the goal of establishing strategies to advance the project. Currently, TCDA is seeking solutions in order to facilitate ongoing talks with the Army Corps of Engineers.

Taylor County's Enterprise Zone was successfully expanded to incorporate the three regional employment centers also known as "Mega Sites", this will enable TCDA to successfully launch global outreach marketing initiatives. Work to establish contact bases with international consulate generals' offices is in process with intended goals of heightening awareness of Taylor County internationally. TCDA continues establish an FTZ (Foreign Trade Zone) to enhance recruitment of both international and domestic companies. In order to facilitate launching a global outreach targeted marketing campaign TCDA contracted with 310 Marketing, a nationally known economic development firm specializing in prospect lead generation. 310 made nearly 4,000 calls to targeted companies involved in advance engineering. The leads that were generated from this initiative were entered into the organization's CRM program Salesforce. During this outreach targeted marketing process new relationships were developed with the German State of Saxony, as well as a premier Canadian site consultant firm headquartered in Montreal.

The City of Perry has partnered with TCDA, to assist in industrial recruitment and developed a \$5 million dollar incentive package designed to locate BioNitrogen. The company is planning to construct a urea manufacturing plant that represents a \$300 million dollar investment in the community.

In order to heighten awareness of the organization to State, National, and international economic development organizations, TCDA developed a new logo, a new brand, and a new website, while continuing to increase website content illustrating the many advantages of locating in Taylor County.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Taylor County Development Authority's finances for all those with an interest in the government's finances. If you have questions about this report or need additional information, contact:

Taylor County Development Authority  
103 East Ellis St.  
Perry, Florida 32347  
850-584-5627

## **Basic Financial Statements**

**TAYLOR COUNTY DEVELOPMENT AUTHORITY  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2018**

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 168,538
Capital assets, net	<u>73,887</u>
<b>Total assets</b>	<u>242,425</u>
Restricted cash	<u>120,480</u>
<b>Deferred Outflows</b>	
Pension obligations	<u>14,660</u>
<b>Liabilities</b>	
Current liabilities	
Accounts payable	589
Accrued expenses	2,473
Net pension liability	<u>6,120</u>
<b>Total current liabilities</b>	<u>9,182</u>
Long-term liabilities	
Net pension liability	<u>36,866</u>
<b>Total liabilities</b>	<u>46,048</u>
<b>Deferred Inflows</b>	
Pension obligations	<u>8,289</u>
<b>Net Position</b>	
Invested in capital assets	73,887
Unrestricted	128,861
Restricted	<u>120,480</u>
<b>Total net position</b>	<u><u>\$ 323,228</u></u>

**TAYLOR COUNTY DEVELOPMENT AUTHORITY**  
**STATEMENT OF ACTIVITIES**  
For the Fiscal Year Ended September 30, 2018

		Net (Expense) Revenue and Changes in Net Position
<b>Governmental Activities</b>	<b>Expenses</b>	<b>Governmental Activities Total</b>
Economic development	\$ 125,632	\$ 125,632
Total governmental activities	<u>\$ 125,632</u>	<u>125,632</u>
<b>General revenues:</b>		
Intergovernmental		145,631
Miscellaneous income		1,900
Total general revenues		<u>147,531</u>
Change in net position		21,899
Net position, beginning of year		128,162
Prior period adjustment		173,167
Net position, end of year		<u>\$ 323,228</u>

**TAYLOR COUNTY DEVELOPMENT AUTHORITY  
BALANCE SHEET  
GOVERNMENTAL FUND  
September 30, 2018**

	<u>General Fund</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 168,538
Restricted Cash	120,480
<b>Total assets</b>	<u>\$ 289,018</u>
 <b>Liabilities and Fund Balances</b>	
<b>Liabilities</b>	
Accounts payable	\$ 589
Accrued liabilities	2,473
<b>Total liabilities</b>	<u>3,062</u>
 <b>Fund balance</b>	
Restricted	120,480
Unassigned	165,476
<b>Total fund balances</b>	<u>285,956</u>
<b>Total liabilities and fund balance</b>	<u>\$ 289,018</u>
 <b>Reconciliation to Statement of Net Position</b>	
Governmental Fund balance	\$ 285,956
 Amounts reported for governmental activities in the statement of net position are difference because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	73,887
Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of resources in a future period and, therefore, are not reported in the governmental funds.	14,660
Deferred inflows of resources represent an acquisition of fund equity that will be recognized as an inflow of resources in a future period and, therefore, are not reported in the governmental funds.	(8,289)
Long-term liabilities are not due in the current period and, therefore, are not reported in governmental funds.	(42,986)
<b>Net position</b>	<u>\$ 323,228</u>

**TAYLOR COUNTY DEVELOPMENT AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For The Fiscal Year Ended September 30, 2018**

	<u>General Fund</u>
<b>Revenues</b>	
Intergovernmental	\$ 145,631
Miscellaneous	1,900
<b>Total revenues</b>	<u>147,531</u>
<b>Expenditures</b>	
Economic development	
Personnel services	89,397
Operating expenses	43,267
<b>Total expenditures</b>	<u>132,664</u>
<b>Change in fund balance</b>	14,867
<b>Fund balance, beginning of year</b>	150,609
Prior period adjustment	120,480
<b>Fund balance, end of year</b>	<u>\$ 285,956</u>

**TAYLOR COUNTY DEVELOPMENT AUTHORITY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**For The Fiscal Year Ended September 30, 2018**

<b>Net change in fund balance - total governmental funds</b>	<b>\$ 14,867</b>
--	------------------

**Amounts reported for governmental activities in the Statement  
of Activities are different because:**

Depreciation on capital assets is not recognized in the governmental fund financial statements, but is recorded as an expense in the statement of activities.

Depreciation expense

-

Some expenses related to other assets reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds. Also, recognition of certain obligations related to prior and subsequent periods are recognized in the statement of activities.

Net pension liability

13,407

Change in deferred inflows/outflows

(6,375)

**Change in net position of governmental activities**

**\$ 21,899**

**TAYLOR COUNTY DEVELOPMENT AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of Significant Accounting Policies is presented to assist the reader in interpreting the financial statements and other data in this report. These policies are considered essential and should be read in conjunction with the accompanying financial statements.

The financial statements of the Authority have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which along with the subsequent GASB pronouncements (Statements and Interpretations) constitutes GAAP for governmental units. The most significant of these accounting policies are described below.

Effective October 1, 2003, the Authority adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis- for State and Local Governments, GASB Statement No. 37, Basic Financial Statements- and Management's Discussion and Analysis - for State and Local Governments; Omnibus, GASB Statement No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. Effective October 1, 2011, the Authority adopted the provisions of GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions.

**GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27***, effective for periods beginning after June 15, 2014, replaces the requirements of GASB Statements Nos. 27 and 50 as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The standard requires government employers to recognize as a liability, for the first time, their long-term obligation for pension benefits. The employer liability is to be measured as the difference between the present value of projected benefit payments to be provided through the pension plan for past periods of service less the amount of the pension plan's fiduciary net position. Obligations for employers with cost sharing plans will be based on their proportionate share of contributions to the pension plan. The standard also requires more immediate recognition of annual service cost, interest and changes in benefits for pension expense; specifies requirements for discount rates, attribution methods; and changes disclosure requirements.

The Authority's financial statements have been prepared in accordance with the presentation requirements of these statements and interpretation.

**Reporting Entity**

The Taylor County Development Authority was authorized under Chapter 59-1936, 59-1922 and 59-1927 House Bill No, 1013 (May 14, 1959) Laws of Florida, as amended by Chapter 67-2133 and 86-382, Laws of Florida for the purpose of "performing such acts as shall be necessary for the sound planning for and the development of Taylor County Florida". It is governed by a board of directors.



As required by GAAP, the accompanying financial statements present the Authority as the primary government.

The Authority did not participate in any joint ventures during fiscal year 2017-2018.

## **Basis of Presentation Government-wide and Fund Financial Statements**

### **Governmental-wide Financial Statements**

The *government-wide financial statements* include the statement of net position and the statement of activities. These statements report financial information for the Authority as a whole. Government-wide financial statements are prepared using the economic resources measurement focus. The *statement of activities* reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity.

Program revenues may include: (1) charges for services which report fees, fines and forfeitures, and other charges to users of the Authority's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Other revenue sources not properly included with program revenues are reported as general revenues.

### **Fund Financial Statements**

Fund financial statements are provided for governmental, proprietary and fiduciary funds. The Authority reports the following major governmental fund:

*General Fund*- The *General Fund* is the general operating fund of the Authority. It is used to account for all financial resources, which are not properly accounted for in another fund. Activities related to the promotion of economic development flow through the *General Fund*.

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resource measurement focus and the accrual basis of accounting. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and recorded in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures

related to compensated absences and claims and judgments and principal and interest on long term debt, are recorded only when payment is due.

Interest revenue and charges for services, if any, associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Authority reports the Government Fund. The measurement focus of the Government Funds (in the Fund Financial Statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The Government Fund accounts for the Authority's primary services - economic development and is the primary operating unit of the Authority.

### **Assets, Liabilities, and Net Position or Equity**

#### **Cash and Cash Equivalents:**

The Authority has defined Cash and Cash Equivalents to include cash on hand, demand deposits, and cash with fiscal agent.

#### **Capital Assets:**

Capital assets, which include land, buildings, equipment, improvements other than buildings, intangibles are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, other than infrastructure, are defined as assets with a cost of \$500 or more and an estimated useful life greater than one year. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most general capital assets. Examples of such assets are buildings, roads, bridges, sidewalks, paved paths, utility systems, storm water drainage systems, traffic control and lighting systems. There are no infrastructure assets reported in the financial statements.

Capital assets are recorded at historical cost when purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the fund's financial statements. These general capital assets are included in the governmental activities column of the government-wide financial statements. Depreciation on all exhaustible capital assets used in the General Funds is charged as an expense against their operations. Accumulated depreciation is reported on the respective fund's Statement of Net Assets.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	20 - 30
Improvements other than buildings	15 - 50
Equipment and machinery	2 - 20
Vehicles	3 - 10
Infrastructure	10 - 40

#### **Compensated Absences:**

Full-time, permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with the Authority. Sick leave accrues to full-time, permanent employees to specified maximums. Generally, after one year of service, employees are entitled to a percentage of their sick leave balance and all accrued vacation leave upon termination. The estimated liabilities include required salary-related payments. Compensated absences are not reported as accrued in the government-wide statements because they are not considered material.

#### **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Authority only has one item that qualifies for reporting in this category. This is the deferred charge on pensions in the government-wide statement of net position. Deferred outflows on pensions are recorded when actual earnings on pension plan investments exceed projected earnings and are amortized to pension expense using a systematic and rational method over a closed five-year period. Deferred outflows on pensions also include the difference between expected and actual experience with regard to economic or demographic factors; changes of assumptions about future economic, demographic, or other input factors; or changes in the Authority's proportionate share of net pension liability. These are amortized over the average expected remaining service lives of all employees that are provided with pensions through each pension plan. Contributions to pension plans made subsequent to the measurement date are also deferred and reduce net pension liability in the subsequent year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Authority has only one type of item, which is related to pensions. Deferred inflows on pension plan investments exceed actual earnings and are amortized to pension expense using a systematic and rational method over a closed five-year period. Deferred inflows on pensions also include the difference between expected and actual experience with regard to economic or demographic factors; changes of assumptions about future economic, demographic, or other input factors; or changes in the Authority's proportionate share of net pension liability. These are amortized over the average expected remaining service lives of all employees that are provided with pensions through each pension plan.

## **Fund Balances – Governmental Funds**

As of September 30, 2018, fund balances of the governmental funds are classified as follows:

**Non-spendable** – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** – amounts that can be used only for specific purposes determined by a formal action of the Governing Board. The Board is the highest level of decision making for the Board. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Trustees.

**Assigned** – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Board's general procedure, only the Board of Trustees may assign amounts for specific purposes.

**Unassigned** – all other spendable amounts.

As of September 30, 2018, fund balances are composed of the following:

	<u>General Fund</u>
Restricted	\$ 120,480
Unassigned	165,476
	<u>\$ 285,956</u>

As applicable year to year, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Board of Trustees considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Board considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions.

### **Estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from these estimates.

## **NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

### **A. Explanation of Differences Between the Governmental Funds Balance Sheet and the Government-wide Statement of Net Position.**

"Total fund balances" of the Board's governmental funds \$285,956 differs from "net position" of governmental activities \$323,228 reported in the statement of net position. This difference results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental funds balance sheet.

**Long-term debt transactions**

Long-term liabilities to the Board's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the statement of net position. Balances at September 30, 2018 were:

Net pension liability	<u>\$ (42,986)</u>
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**Deferred outflows/inflows of resources**

Deferred outflows of resources represent a consumption of net position in a future period while deferred inflows of resources represent an acquisition of net position in a future period and accordingly, are not reported in the governmental fund statements. However, the statement of net position included those deferred outflows/inflows of resources.

Deferred outflows	\$ 14,660
Deferred inflows	<u>(8,289)</u>
	<u>\$ 6,371</u>

**Capital assets**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

<u>\$ 73,887</u>
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**NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of Differences Between Government Fund Operating Statements and the Statement of Net Position**

	<b>General Fund</b>	<b>Capital Related Items</b>	<b>Deferred Outflows / Inflows</b>	<b>Long-Term Debt</b>	<b>Statement of Net Position</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 168,538	\$ -	\$ -	\$ -	\$ 168,538
Prepaid expenses	-	-	-	-	-
Capital assets, net	-	21,200	-	-	21,200
<b>Total assets</b>	<b>\$ 168,538</b>	<b>21,200</b>	<b>-</b>	<b>-</b>	<b>189,738</b>
<b>Deferred Outflows</b>					
Pension obligations	-	-	14,660	-	14,660
<b>Liabilities</b>					
<b>Liabilities</b>					
Accounts payable	\$ 589	-	-	-	589
Accrued liabilities	2,473	-	-	-	2,473
Net pension liability	-	-	-	42,986	42,986
<b>Total liabilities</b>	<b>3,062</b>	<b>-</b>	<b>-</b>	<b>42,986</b>	<b>46,048</b>
<b>Deferred Inflows</b>					
Pension obligations	-	-	8,289	-	8,289
<b>Fund Balance/Net Position</b>					
Fund balance	165,476	21,200	6,371	(42,986)	150,061
Prior year adjustment	120,480	52,687			173,167
<b>Total fund balance/Net position</b>	<b>\$ 285,956</b>	<b>\$ 73,887</b>	<b>\$ 6,371</b>	<b>\$ (42,986)</b>	<b>\$ 323,228</b>

**B. Explanation of Differences Between Governmental Fund Operating Statements and the Statement of Activities**

The “net change in fund balances” for governmental funds \$14,867 differs from the “change in net position” for governmental activities \$21,899 reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

**Long-term Debt Related Items**

Some expenses reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

**Deferred outflows/inflows of resources**

Recognition of certain obligations related to prior and subsequent periods are not recognized in governmental funds.

**Capital related items**

Sale of capital assets are reported as gross proceeds in governmental funds, but are recognized as gains and losses in the statement of activities.

**TAYLOR COUNTY DEVELOPMENT AUTHORITY**

**NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**B. Explanation of Differences Between Government Fund Operating Statements and the Statement of Activities**

	<u>General Fund</u>	<u>Capital Related Items</u>	<u>Deferred Outflows / Inflows</u>	<u>Long Term Debt</u>	<u>Statement of Activities</u>
<b>Revenues</b>					
Intergovernmental	\$ 145,631	\$ -	\$ -	\$ -	\$ 145,631
Miscellaneous income	1,900	-	-	-	1,900
<b>Total revenues</b>	<u>147,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,531</u>
<b>Expenditures</b>					
Economic development					
Personnel services	89,397	-	6,375	(13,407)	82,365
Operating expenses	43,267	-	-	-	43,267
<b>Total expenditures</b>	<u>132,664</u>	<u>-</u>	<u>6,375</u>	<u>(13,407)</u>	<u>125,632</u>
<b>Change in fund balance</b>	14,867	-	(6,375)	13,407	21,899
<b>Fund balance, beginning of year</b>	150,609	21,200	12,746	(56,393)	128,162
<b>Prior period adjustment</b>	120,480	52,687	-	-	173,167
<b>Fund balance, end of year</b>	<u>\$ 285,956</u>	<u>\$ 73,887</u>	<u>\$ 6,371</u>	<u>\$ (42,986)</u>	<u>\$ 323,228</u>



### **NOTE 3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

#### **Budgetary Information**

The Authority follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to September 1, the Authority Director submits to Taylor County and the Authority Board a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public meetings and workshops are conducted to obtain comments.
3. Prior to October 1, the budget is legally enacted through passage of a resolution.
4. The Board adopts the budget resolution for the governmental funds. Annual budgets are adopted on a basis consistent with GAAP. The appropriated budget is prepared by fund, function and department. The Authority Director may make transfers of appropriations within a department. Expenditures may not legally exceed appropriations for each individual department.
5. All budget amounts presented in the accompanying financial statements may be adjusted for revisions of the annual budgets during the year. The effect of these revisions would be to reallocate funds within the budget, which did not cause an overall increase in the total budget. Appropriations, except open project appropriations, lapse at the end of the fiscal year. The Authority does not use the encumbrance method.

#### **Compliance with Finance-Related Legal and Contractual Provisions**

The Authority has no finance-related legal and contractual provisions.

### **NOTE 4. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of restricted and unrestricted cash and investments with maturities, when purchased, of ninety days or less.

#### **Deposits and Investments**

*Deposits* - At year end, the book balance of the Authority's deposits was \$289,018, consisting of \$289,018 maintained in two checking accounts.

The Florida Security for Public Deposits Act; Chapter 280 of the *Florida Statutes*, provides that qualified public depositories must maintain eligible collateral having a market value equal to fifty percent of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held by the depository during the twelve months immediately preceding the date of any computation of the balance. As such, the depository is not required to hold collateral in the Authority's name nor specify which collateral is held for the Authority's benefit. The Public Deposit Security Trust Fund, as created under the laws of the State of Florida, would be required to pay the Authority for any deposits not covered by depository insurance or collateral pledged by the depository as previously described.

Except for the pension trust funds, the Authority's investment activity for the year consisted solely of certificates of deposit with various short-term maturities, i.e., for periods of less than three months. All such investments are recorded at cost which approximates market value and would be classified in category (1) reflected above.

#### **NOTE 5. PREPAID EXPENSES**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items recorded in governmental funds do not reflect current appropriable resources and, thus, are reported as part of non-spendable fund balance. Prepaid expenses in the amount of \$0 were recorded at the fiscal year end.

#### **NOTE 6. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2018 was as follows:

	Primary Government				
	Beginning Balance	Additions	Reductions	Prior Period Adjustments	Ending Balance
Governmental activities:					
Land	\$ 21,200	\$ -	\$ -	\$ 52,687	\$ 73,887
Depreciable assets:					
Equipment	41,173	-	-	-	41,173
	41,173	-	-	-	41,173
Less: Accumulated depreciation	(41,173)	-	-	-	(41,173)
Total depreciable assets, net	-	-	-	-	-
Capital assets, net	\$ 21,200	\$ -	\$ -	\$ 52,687	\$ 73,887

#### **NOTE 7. OTHER INFORMATION**

##### **Risk Management**

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Authority carries commercial insurance. Through the Florida League of Cities, insurance against losses are provided for the following types of risk:

- Workers' Compensation and Employer's Liability
- General and Automobile Liability
- Real and Personal Property Damage
- Public Officials Liability
- Accidental Death and Dismemberment

The Authority's coverage for Workers' Compensation is under a retrospectively rated policy. Premiums are accrued based on the ultimate cost to date of the Authority's experience for this type of risk.

## **NOTE 8. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES**

### **Litigation**

During the ordinary course of its operation, the Authority may be a party to various claims, legal actions and complaints. These matters are covered by the Authority's Risk Management Program.

In the opinion of the Authority's management and legal counsel, there are no matters that are anticipated to have a material financial impact on the Authority.

## **NOTE 9. DEFINED BENEFIT/DEFINED CONTRIBUTION PENSION PLANS AND COST SHARING MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS - FLORIDA RETIREMENT SYSTEM PENSION PLAN AND THE RETIREMENT HEALTH INSURANCE SUBSIDY PROGRAM**

### **Florida Retirement System**

**General Information** - All full-time employees of the Authority hired prior to January 1, 1996, participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, *Florida Statutes*, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan ("Pension Plan") and the Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, *Florida Statutes*, the FRS also provides a defined contribution plan ("Investment Plan") alternative to the FRS Pension Plan, which is administered by the State Board of Administration ("SBA"). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, Authority school board, state university, community college, or a participating Authority or special Authority within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, *Florida Statutes*, and Chapter 60S, *Florida Administrative Code*. Amendments to the law can be made only by an act of the Florida State Legislature.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the Web site: [www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications).

### **A. Pension Plan**

**Plan Description** - The Pension Plan is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program ("DROP") for eligible employees.

**Benefits Provided** - Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Special Risk Administrative Support class members who retire at or after age 55 with at least six years of credited service or 25 years of

service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected Officers' class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

For Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service for all these members and increasing normal retirement to age 65 or 33 years of service regardless of age for Regular, Senior Management Service, and Elected Officers' class members, and to age 60 or 30 years of service regardless of age for Special Risk and Special Risk Administrative Support class members. Also, the final average compensation for all these members will be based on the eight highest years of salary.

As provided in Section 121.101, *Florida Statutes*, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants

**Contributions** - Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018, respectively, were as follows: Regular—7.52% and 8.26%; Special Risk Administrative Support—32.95% and 34.98%; Special Risk—22.57% and 24.50%; Senior Management Service—21.77% and 24.06%; Elected Officers—42.47% and 48.70%; and DROP participants—12.99% and 14.03%. These employer contribution rates include 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018, respectively.

The Authority's contributions, including employee contributions, to the Pension Plan totaled \$3,721.85 for the fiscal year ended September 30, 2018.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** – At September 30, 2018, the Authority reported a liability of \$20,897 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. The Authority's proportionate share of the net pension liability was based on the Authority's 2017-18 fiscal year contributions relative to the 2016-17 fiscal year contributions of all participating members. At June 30, 2018, the Authority's proportionate share was 0.0000693766 percent, which was an increase (decrease) of (0.0000048229) percent from its proportionate share measured as of June 30, 2017.

For the fiscal year ended September 30, 2018, the Authority recognized pension expense of \$1,041.30. In addition the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,770	\$ (64)
Changes in assumptions	6,828	-
Net difference between projected and actual earnings on Pension Plan investments	-	(1,615)
Changes in proportion and differences between City Pension Plan contributions and proportionate share of contributions	2,437	(4,237)
Authority Pension Plan contributions subsequent to the measurement date	540	-
Total	<u>\$ 11,575</u>	<u>\$ (5,916)</u>

The deferred outflows of resources related to the Pension Plan, totaling \$540 resulting from Authority contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

<u>Fiscal Year Ending September 30</u>	<u>Amount</u>
2019	\$ 1,983
2020	1,354
2021	189
2022	900
2023	603
Thereafter	90
	<u>\$ 5,119</u>

**Actuarial Assumptions** – The total pension liability in the July 1, 2017 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Investment rate of return	7.60%, net of pension plan investment expense, including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013 completed in 2014.

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation*	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	3.0%	3.0%	1.7%
Fixed income	18.0%	4.7%	4.6%	4.6%
Global equity	53.0%	8.1%	6.8%	17.2%
Real estate	10.0%	6.4%	5.8%	12.0%
Private equity	6.0%	11.5%	7.8%	30.0%
Strategic investments	12.0%	6.1%	5.6%	11.1%
Assumed Inflation - Mean			2.6%	1.9%

\* As outlined in the Pension Plan's investment policy

**Discount Rate** - The discount rate used to measure the total pension liability was 7.00%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation the total pension liability is equal to the long-term expected rate of return.

**Sensitivity of the Authority's Proportionate Share of the Net Position Liability to Changes in the Discount Rate** - The following represents the Authority's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Authority's proportionate share of the net pension liability	<u>\$ 38,138</u>	<u>\$ 20,897</u>	<u>\$ 6,577</u>

**Pension Plan Fiduciary Net Position** - Detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

**Payables to the Pension Plan** - At September 30, 2018, the Authority had \$450 payable for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2018.

## **B. HIS Plan**

**Plan Description** - The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, *Florida Statutes*, and may be amended by the Florida legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

**Benefits Provided** - For the fiscal year ended September 30, 2018, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

**Contributions** - The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2018, the HIS contribution for the period October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018 was 1.66% and 1.66%, respectively. The Authority contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The Authority's contributions to the HIS Plan totaled \$2,696 for the fiscal year ended September 30, 2018.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** - At September 30, 2018, the Authority reported a liability of \$22,089 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. The Authority's proportionate share of the net pension liability was based on the Authority's 2017-18 fiscal year contributions relative to the 2016-17 fiscal year contributions of all participating members. At June 30, 2018, the Authority's proportionate share was 0.0002086966 percent, which was an increase (decrease) of (0.0000336523) percent from its proportionate share measured as of June 30, 2017.

For the fiscal year ended September 30, 2018, the Authority recognized pension expense of \$1,100.70. In addition the Authority reported deferred outflows of resources and deferred in flows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 338	\$ (38)
Changes in assumptions	2,457	(2,335)
Net difference between projected and actual earnings on HIS Plan investments	13	-
Changes in proportion and differences between Authority HIS Plan contributions and proportionate share of contributions	-	-
Authority HIS Plan contributions subsequent to the measurement date	277	-
Total	<u>\$ 3,085</u>	<u>\$ (2,373)</u>

The deferred outflows of resources related to the HIS Plan, totaling \$277 resulting from Authority contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

<u>Fiscal Year Ending September 30</u>	
2019	\$ 304
2020	303
2021	212
2022	49
2023	(296)
Thereafter	(137)
	<u>\$ 435</u>

**Actuarial Assumptions** – The total pension liability in the July 1, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60%
Salary increases	3.25%, average, including inflation
Municipal bond rate	2.85%

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2017, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

**Discount Rate** - The discount rate used to measure the total pension liability was 3.87%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the



projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

**Sensitivity of the Authority's Proportionate Share of the Net Position Liability to Changes in the Discount Rate** - The following represents the Authority's proportionate share of the net pension liability calculated using the discount rate of 3.87%, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.87%) or one percentage point higher (4.87%) than the current rate:

	1% Decrease 1.87%	Current Discount Rate 2.87%	1% Increase 3.87%
Authority proportionate share of the net pension liability	\$ 25,158	\$ 22,089	\$ 19,531

**Fiduciary Net Position** - Detailed information regarding the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

**Payables to the Pension Plan** - At September 30, 2018, the Authority had \$253 payable for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2018.

## B. Investment Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, *Florida Statutes*, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. Authority employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected Authority Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2017-18 fiscal year, as established by Section 121.72, *Florida Statutes*, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30%, Special Risk Administrative Support class 7.95%, Special Risk class 14.00%, Senior Management Service class 7.67% and Authority Elected Officers class 11.34%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an

accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2018, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the Authority.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The Authority did not have any participants in the Investment Plan for the fiscal year ended September 30, 2018.

#### **NOTE 10. PRIOR YEAR ADJUSTMENTS**

The prior year fund balance of the general fund has been adjusted to reflect for the sale of property and restricted cash received in the 2016 fiscal year. The prior year capital assets has been adjusted to reflect land that has not been recognized in past statements. The following is a schedule of the changes to the fund balance and restricted cash:

	<u>Increase</u>
Restricted cash	<u>\$ 120,480</u>
Fund balance	<u>\$ 120,480</u>

The correction of the capital assets resulted in an increase in fixed assets and net position on the government-wide statement of net assets as shown below:

Capital assets	<u>\$ 52,687</u>
Net position	<u>\$ 52,687</u>

#### **NOTE 11. SUBSEQUENT EVENTS**

In preparing these financial statements, the Authority has evaluated events and transactions for potential recognition or disclosure through March 23, 2018, the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

**TAYLOR COUNTY DEVELOPMENT AUTHORITY**  
**BUDGET TO ACTUAL COMPARISON STATEMENT - GENERAL FUND**  
**For The Year Ended September 30, 2017**

	Original and Final Budgeted Amounts	Actual Amounts	Variance Under / (Over) Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 140,000	\$ 145,631	\$ 5,631
Miscellaneous income	-	1,900	1,900
<b>Total revenues</b>	<b>140,000</b>	<b>147,531</b>	<b>7,531</b>
<b>Expenditures</b>			
Economic development:			
Personnel costs	109,650	89,397	20,253
Legal and consulting services	4,000	5,220	(1,220)
Accounting services	3,500	7,750	(4,250)
Contractual services	6,000	5,891	109
Travel and meetings	900	8,617	(7,717)
Communications	4,495	5,087	(592)
Insurance	-	-	-
Utility services	1,824	1,542	282
Repairs and maintenance	1,300	1,051	249
Promotional activities	235	5,563	(5,328)
Miscellaneous	30	583	(553)
Office supplies	2,000	1,692	308
Memberships and dues	175	271	(96)
Grant expenditures	950	-	950
<b>Total economic development expenditures</b>	<b>135,059</b>	<b>132,664</b>	<b>2,395</b>
<b>Excess (deficit) of revenues over expenditures</b>	<b>4,941</b>	<b>14,867</b>	<b>9,926</b>
<b>Fund balance, beginning of year</b>	<b>15,319</b>	<b>150,609</b>	<b>135,290</b>
<b>Prior period adjustment</b>	<b>-</b>	<b>120,480</b>	<b>-</b>
<b>Fund balance, end of year</b>	<b>\$ 20,260</b>	<b>\$ 285,956</b>	<b>\$ 145,216</b>

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF TAYLOR COUNTY DEVELOPMENT AUTHORITY  
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM  
LAST 10 FISCAL YEARS\***

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required FRS contribution	\$ 2,681	\$ 5,234	\$ 5,234	\$ 4,840	\$ 3,953
Contractually required HIS contribution	2,833	2,944	2,944	2,723	2,224
Total Contractually Required Contributions	5,514	8,178	8,178	7,563	6,177
Contributions in relation to the contractually required	(5,514)	(8,178)	(8,178)	(7,563)	(6,177)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Administration's covered-employee payroll	\$ 80,694	\$ 95,101	\$ 95,101	\$ 102,462	\$ 103,278
Contributions as a percentage of covered-employee payroll	6.83%	8.60%	8.60%	7.38%	5.98%

\*GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, only those years for which information is available is presented.

**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF TAYLOR COUNTY DEVELOPMENT AUTHORITY PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM**  
**LAST 10 FISCAL YEARS\***

	2018	2017	2016	2015	2014
City's proportion of the FRS net pension liability (asset)	0.0000693777%	0.000085469%	0.000085469%	0.001163510%	0.000106705%
City's proportionate share of the FRS net pension liability (asset)	\$ 20,897	\$ 21,581	\$ 21,581	\$ 15,028	\$ 6,511
City's proportion of the HIS net pension liability (asset)	0.000208697%	0.000298696%	0.000298696%	0.000337548%	0.000336435%
City's proportionate share of the HIS net pension liability (asset)	22,089	34,812	34,812	34,425	31,457
(asset)	\$ 42,986	\$ 56,393	\$ 56,393	\$ 49,453	\$ 37,968
City's covered-employee payroll	\$ 80,694	\$ 95,101	\$ 95,101	\$ 102,462	\$ 103,278
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	53.27%	59.30%	59.30%	48.26%	36.76%
Plan fiduciary net position as a percentage of the total pension liability	79.86%	86.53%	90.67%	92.00%	96.09%

Note 1) The amounts presented for each year were determined as of the June 30 year end of the Florida Retirement System

\*GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, only those years for which information is available is presented.

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
TAYLOR COUNTY DEVELOPMENT AUTHORITY'S PROPORTIONATE SHARE OF THE NET PENSION  
LIABILITY AND REQUIRED CONTRIBUTIONS  
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM  
For the Fiscal Year End September 30, 2018**

**Net Pension Liability**

The components of the collective net pension liability of the participating employers for each defined benefit plan for the measurement date of September 30, 2018, are shown below (in thousands):

	FRS	HIS
Total pension liability	\$ 191,317,399	\$ 10,816,576
Plan fiduciary net position	(161,196,881)	(232,463)
	<u>\$ 30,120,518</u>	<u>\$ 10,584,113</u>

Plan fiduciary net position as a percentage  
of the total pension liability

The total pension liability for each plan was determined by the plans' actuary and reported in the plans' valuations dated July 1, 2017. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements. Update procedures were not used.

The HIS actuarial valuation was prepared as of July 1, 2017, and update procedures were used to determine liabilities as of July 1, 2017. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the Plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements.

**Basis for Allocation**

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the System's fiscal years ending June 30, 2016, 2017 and 2018, respectively, for employers that were members of the FRS and HIS during those fiscal years. For fiscal year 2017, in addition to contributions from employers the required accrued contributions for the Division (paid on behalf of the Division's employees who administer the Plans) were allocated to each employer on a proportionate basis. The Division administers the Plans, and therefore, cannot allocate a portion of the liability to itself. Although GASB 68 encourages the use of the employers' projected long-term contribution effort to the retirement plan, allocating on the basis of historical employer contributions is acceptable. The aggregate employer contribution amounts for each fiscal year agree to the employer contribution amounts reported in the system's CAFR for that fiscal year.

The proportion calculated based on contributions for each of the fiscal years presented in the pension allocation schedules was applied to the net pension liability and other pension amounts applicable for that fiscal year to determine each employer's proportionate share of the liability, deferred outflows of resources, deferred inflow of resources and associated pension expense.

For the purposes of the pension allocation schedules, pension amounts are allocated to reporting employers. The pension amounts of participating employers whose payrolls are reported and contributions are remitted by another entity are included in the reporting employer's amounts and will be allocated to the participating employer by the reporting employer.

### **Actuarial Methods and Assumptions**

Actuarial assumptions for both cost-sharing defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS Pension Plan has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2014 for the period July 1, 2008 through June 30, 2013. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both Plans is assumed at 2.60%. Payroll growth, including inflation, for both Plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 7.60%. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.85% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both Plans were based on the Generational RP-2000 with Projection Scale BB tables (refer to the valuation reports for more information – See Additional Financial and Actuarial Information).

The following changes in actuarial assumptions occurred in 2018:

- **FRS:** The long-term expected rate of return was decreased from 7.60% to 7.00%, and the active mortality assumption was updated.
- **HIS:** The municipal rate used to determine total pension liability was increased from 2.85% to 3.87%.



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Taylor County Development Authority  
Perry, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Taylor County Development Authority, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise Taylor County Development Authority's basic financial statements, and have issued our report thereon dated March 23, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Taylor County Development Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Taylor County Development Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Taylor County Development Authority's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we identified the following deficiency in internal control over financial reporting that we consider to be a significant deficiency in internal control over financial reporting.

**Finding 2017-1  
Financial Statement Preparation**

A system of internal control over financial reporting includes controls over financial statement preparation, including footnote disclosures. While your auditor can assist with the preparation of your financial statements and related footnotes, the financial statements are the responsibility of

management. A deficiency in internal control exists when the government does not have the expertise necessary to prevent, detect, and correct misstatements. A deficiency in internal control exists in instances where Taylor County Development Authority is not capable of drafting the financial statements and all required footnote disclosures in accordance with generally accepted accounting principles. Possessing suitable skill, knowledge, or experience to oversee services an auditor provides in assisting with financial statement presentation requires a lower level of technical knowledge than the competence required to prepare the financial statements and disclosures.

#### **MANAGEMENT'S RESPONSE**

*We agree with this finding. We are a very small government. We currently utilize the services of our Treasurer, who maintains excellent accounting records and provides accurate monthly financial reports prepared generally on the cash basis. We likewise have confidence in our audit firm to utilize these records and prepare annual financial statements in the required formats and with all associated note disclosures. The Board of Directors reviews the annual financial reports and have the opportunity to ask the auditor any questions regarding the report prior to its formal presentation. The report is formally presented by the auditor at a scheduled meeting of the Board of Directors.*

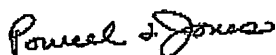
*At this time, we do not believe it would be a justifiable expense to employ another accountant on either a part-time or full-time basis to prepare the annual financial statements. We thus accept this required disclosure finding and will continue to monitor this situation in the future.*

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Taylor County Development Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**POWELL & JONES**  
Certified Public Accountants  
March 23, 2019

## **MANAGEMENT LETTER**

To Board of Trustees  
Citrus County Hospital Board  
Inverness, Florida

We have audited the financial statements of the Taylor County Development Authority (the Authority) as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated March 23, 2019.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. We have issued our report on internal control over financial reporting and compliance and other matters dated March 23, 2019. Disclosures in the report, if any, should be considered in conjunction with this management letter.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiencies. In addition to furnishing information required by Chapter 10.550, *Rules of the Auditor General*, and other compliance matters, the remaining sections of this report discuss these findings.

### **PRIOR YEAR FINDINGS**

All prior year findings have been corrected during the current year.

### **CURRENT YEAR FINDINGS**

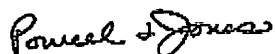
There are no reportable findings in the current year.

### **AUDITOR GENERAL AND OTHER COMPLIANCE MATTERS**

- The *Rules of the Auditor General* [Section 10.554(1)(i)1.] requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. There were no such items disclosed in the preceding audit report.
- The *Rules of the Auditor General* [Section 10.544.(1)(i)3.] requires that we address in the management letter any findings and recommendations to improve the Taylor County Development Authority financial management, accounting procedures, and internal controls. In connection with our audit we did not have any such findings or recommendations.
- The *Rules of the Auditor General* [Section 10.544(1)(i)4.] requires that we address violations of laws, regulations, contracts and grant agreements or abuse that have occurred, or are likely to have occurred, that have an effect on the determination of financial statements that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings.

- The *Rules of the Auditor General* [Section 10.544(1)(i)5.] provides that the auditor may, based on professional judgment, report the following matters that are inconsequential to the determination of financial statement amounts, considering both qualitative and quantitative factors: (1) violations of laws, rules, regulations, and contract provisions or abuse that have occurred or are likely to have occurred, and (2) control deficiencies that are not significant deficiencies. In connection with our audit, we did not have any such finding.
- The *Rules of the Auditor General* [Section 10.554(1)(i)6.] requires that the name or official title and legal authority for the government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements (see Note 1 to the financial statements). There were no component units to the Taylor County Development Authority.
- The *Rules of the Auditor General* [Section 10.554(1)(i)5.(a)] requires a statement to be included as to whether or not the local government entity has met one or more of the conditions described in Section 218.503(1), *Florida Statutes*, and identification of the specific condition(s) met. In connection with our audit, we determined that the Taylor County Development Authority did not meet any of the conditions described in Section 218.503(1), *Florida Statutes* that might result in a financial emergency.
- The *Rules of the Auditor General* [Section 10.554(1)(i)7.(b)] requires that we determine whether the annual financial report for the Taylor County Development Authority for the fiscal year ended September 30, 2017 filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2017. In connection with our audit, we determined that these reports were in agreement.
- The *Rules of the Auditor General* [Section 10.554(1)(i)5.(a) and 10.556(7.)] require that we apply financial assessment procedures. In connection with our audit, we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial assessment was based in part on representations made by management and the review of the financial information provided by same.

Pursuant to Chapter 119, *Florida Statutes*, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of the Taylor County Development Authority, management and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.



**POWELL & JONES**  
 Certified Public Accountants  
 March 23, 2019

## **INDEPENDENT ACCOUNTANT'S REPORT**

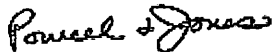
To the Board of Directors  
Taylor County Development Authority  
Perry, Florida

We have examined the Taylor County Development Authority's compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2018. Management is responsible for the Authority's compliance with those requirements. Our responsibility is to express an opinion on the Authority's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2018.

This report is intended solely for the information and use of the Authority and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.



**POWELL & JONES**  
Certified Public Accountants  
March 23, 2109

## **Communication with Those Charged with Governance**

To Board of Trustees  
Citrus County Hospital Board  
Inverness, Florida

We have audited the financial statements of Citrus County Hospital Board for the year ended September 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government *Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Taylor County Development Authority are described Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive estimates affecting Taylor County Development Authority financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures affecting the financial statements.

#### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements identified during our audit.

#### ***Disagreements with Management***

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated March 23, 2019.

#### ***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation

involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

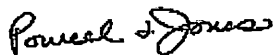
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Taylor County Development Authority and management of Taylor County Development Authority, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



**POWELL & JONES**  
Certified Public Accountants  
March 23, 2019

# TAYLOR COUNTY BOARD OF COMMISSIONERS

## County Commission Agenda Item

**SUBJECT/TITLE:**

COMMISSIONERS TO CONSIDER APPROVAL OF THE FLORIDA DEPARTMENT OF TRANSPORTATION SUPPLEMENTAL FUNDING AGREEMENT FOR THE SAN PEDRO ROAD WIDENING & RESURFACING PROJECT.

**MEETING DATE REQUESTED:**

July 23, 2019

**Statement of Issue:**

The Board received Supplemental Agreement No. 1 from the Florida Department of Transportation to provide additional funding for the widening and resurfacing of San Pedro Road.

**Recommended Action:**

Staff recommends that the Board approve the Supplemental Agreement and also adopt the associated Resolution authorizing the Chairperson to approve such agreement on behalf of the Commission.

**Fiscal Impact:**

FISCAL YR 2019/20 - \$1,033,914.84 SCOP Funding Remaining  
FISCAL YR 2019/20 - \$1,441,000.00 Supplemental Funding

**Budgeted Expense:**

YES

**Submitted By:**

ENGINEERING DIVISION

**Contact:**

COUNTY ENGINEER

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:**

The Board requested and received bids on January 18, 2019, for the widening and resurfacing of San Pedro Road from US Hwy 27 to Just South of Faulkner Rd, approximately 3.1 miles. Of the three bids received, Anderson Columbia submitted the lowest proposal at a cost of \$2,318,899.73. Given this amount exceeded the remaining funds available from the original SCOP Agreement, the project could not be fully awarded prompting Staff to reach out to FDOT for direction and or supplemental funding.

On July 5, 2019, Mrs. Kim Evans from FDOT District 2 forwarded the attached Supplemental Agreement offering Taylor County an additional \$1,441,000.00 that will allow both the construction contract and the associated Construction Engineering and Inspection oversight to be completed as original planned. Therefore, Staff recommends approval of this agreement along with adopting the attached resolution authorizing the Chairperson to sign the agreement on behalf of the Board of County Commissioners.



**Options:**

- 1) Approve the Supplemental Agreement for the San Pedro Road widening and resurfacing project and adopt the associated Resolution authorizing its execution by the Chairperson.
- 2) Reject the Supplemental Funding Agreement stating reasons for such denial.

**Attachments:**

Authorizing Signature Resolution  
Supplemental Agreement

**RESOLUTION NO. \_\_\_\_\_**

***San Pedro Road Supplemental Agreement No. 1 - Signature Authorization***

**WHEREAS,** The Board of County Commissioners have been informed that a Resolution should be passed authorizing the Chairperson of the Board of County Commissioners to enter into Supplemental Agreement No. 1 to widen and resurface San Pedro Road from US Hwy 27 to just south of Faulkner Road in Taylor County, and

**WHEREAS,** Supplemental Agreement No. 1 will provide additional funding to complete the Widening and Resurfacing project without any change to the remaining terms of the original SCOP Agreement entered into and executed on November 20, 2015, and

**WHEREAS,** the Board has determined that it is in the best interest of Taylor County to execute Supplemental Agreement No. 1.

**THEREFORE, BE IT RESOLVED** that the Board of County Commissioners of Taylor County, Florida authorize the Chairperson to enter into the San Pedro Road Widening and Resurfacing Project Supplemental Agreement No. 1.

**PASSED** in regular session this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

BOARD OF COUNTY COMMISSIONERS  
TAYLOR COUNTY, FLORIDA.

BY: \_\_\_\_\_  
PAM FEAGLE, Chairperson

ATTEST:

\_\_\_\_\_  
ANNIE MAE MURPHY, Clerk

**STATE-FUNDED GRANT  
SUPPLEMENTAL AGREEMENT**

SUPPLEMENTAL NO.

1

CONTRACT NO.

G0676

FPN

430704-1-54-01Recipient: Taylor County

This Supplemental Agreement ("Supplemental"), dated \_\_\_\_\_ arises from the desire to supplement the State-Funded Grant Agreement ("Agreement") entered into and executed on November 20, 2015 as identified above. All provisions in the Agreement and supplements, if any, remain in effect except as expressly modified by this Supplemental.

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The parties agree that the Agreement is to be amended and supplemented as follows:

Add funds in the amount of \$1,441,000 for FY 2020. In addition, contract time will be extended until 12/31/2020.

Reason for this Supplemental and supporting engineering and/or cost analysis:

Additional funds are needed to match bid shortfall

IN WITNESS WHEREOF, the parties have caused these presents to be executed the day and year first above written.

RECIPIENT:  
Taylor County

STATE OF FLORIDA  
DEPARTMENT OF TRANSPORTATION

By: \_\_\_\_\_

Name: Pam Feagle

Title: Chair

By: \_\_\_\_\_

Name:

Title:

Legal Review:

\_\_\_\_\_

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION  
**STATE-FUNDED GRANT AGREEMENT**  
**EXHIBIT "B"**  
**SCHEDULE OF FINANCIAL ASSISTANCE**

525-010-60  
PROGRAM MANAGEMENT  
09/17  
Page 1 of 2

<b>RECIPIENT NAME &amp; BILLING ADDRESS:</b> The Honorable Pam Feagle, Chair Taylor County BOCC 201 East Green Street Perry, Florida 32347	<b>FINANCIAL PROJECT NUMBER:</b> 430704-1-54-01
--	--

I. PHASE OF WORK by Fiscal Year:	FY 2016	FY2020	FY	TOTAL
<b>Design- Phase 34</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$0.00
Maximum Department Participation - (Insert Program Name)	% or \$	% or \$	% or \$	% or \$ 0.00
Maximum Department Participation - (Insert Program Name)	% or \$	% or \$	% or \$	% or \$ 0.00
Maximum Department Participation - (Insert Program Name)	% or \$	% or \$	% or \$	% or \$ 0.00
Local Participation (Any applicable waiver noted in Exhibit "A")	% or \$ 0.00	% or \$ 0.00	% or \$ 0.00	% or \$0.00
In-Kind Contribution	\$	\$	\$	\$ 0.00
Cash	\$	\$	\$	\$ 0.00
Combination In-Kind/Cash	\$	\$	\$	\$ 0.00
<b>Right of Way- Phase 44</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$0.00
Maximum Department Participation - (Insert Program Name)	% or \$	% or \$	% or \$	% or \$ 0.00
Maximum Department Participation - (Insert Program Name)	% or \$	% or \$	% or \$	% or \$ 0.00
Maximum Department Participation - (Insert Program Name)	% or \$	% or \$	% or \$	% or \$ 0.00
Local Participation (Any applicable waiver noted in Exhibit "A")	% or \$ 0.00	% or \$ 0.00	% or \$ 0.00	% or \$0.00
In-Kind Contribution	\$	\$	\$	\$ 0.00
Cash	\$	\$ 0.00	\$	\$ 0.00
Combination In-Kind/Cash	\$	\$	\$	\$ 0.00
<b>Construction/CEI - Phase 54</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$0.00
Maximum Department Participation - ( )	% or \$	% or \$	% or \$	% or \$ 0.00
Maximum Department Participation - (Insert Program Name)	% or \$	% or \$	% or \$	% or \$ 0.00
Maximum Department Participation - (Insert Program Name)	% or \$	% or \$	% or \$	% or \$ 0.00
Local Participation (Any applicable waiver noted in Exhibit "A")	% or \$ 0.00	% or \$ 0.00	% or \$ 0.00	% or \$0.00
In-Kind Contribution	\$	\$	\$	\$ 0.00
Cash	\$	\$	\$	\$ 0.00
Combination In-Kind/Cash	\$	\$	\$	\$ 0.00

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION  
**STATE-FUNDED GRANT AGREEMENT**  
**EXHIBIT "B"**  
**SCHEDULE OF FINANCIAL ASSISTANCE**

525-010-60  
PROGRAM MANAGEMENT  
09/17  
Page 2 of 2

<b>Design, Construction and CEI - Phase 54</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$2,574,182.00
Maximum Department Participation - (Small County Outreach Program)	100% or \$ 1,133,182.00	100% or \$ 1,441,000.00	% or \$	% or \$ 0.00
Maximum Department Participation - (Insert Program Name)	% or \$	% or \$	% or \$	% or \$ 0.00
Maximum Department Participation - (Insert Program Name)	% or \$	% or \$	% or \$	% or \$ 0.00
Local Participation (Any applicable waiver noted in Exhibit "A")	% or \$ 0.00	% or \$ 0.00	% or \$ 0.00	% or \$0.00
In-Kind Contribution	\$	\$	\$	\$ 0.00
Cash	\$	\$	\$	\$ 0.00
Combination In-Kind/Cash	\$	\$	\$	\$ 0.00
<b>II. TOTAL PROJECT COST:</b>	\$1,133,182.00	\$1,441,000.00	\$0.00	\$2,574,182.00

**COST ANALYSIS CERTIFICATION AS REQUIRED BY SECTION 216.3475, FLORIDA STATUTES:**

I certify that the cost for each line item budget category has been evaluated and determined to be allowable, reasonable, and necessary as required by Section 216.3475, F.S. Documentation is on file evidencing the methodology used and the conclusions reached.

Kim Evans  
District Grant Manager Name

\_\_\_\_\_  
Signature Date

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

**SUBJECT/TITLE:**



The Board to consider request to close the Public Library August 9, 2019 for staff training.

Meeting Date Requested:

July 23, 2019

**Statement of Issue:** Three Rivers Library System has approved an all-day staff training scheduled for August 9, 2019.

**Recommended Action:** Approve

**Fiscal Impact:** N/A

**Budgeted Expense:** N/A

**Submitted By:** LaWanda Pemberton, County Administrator

**Contact:** 838-3500 x 6

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** Three Rivers Library Board has approved an in-service day for staff training and would like permission to close the Taylor County Public Library on August 9th. The training would take place at the Dixie County Library. This is an all day event and would require closing the library.

**Options:** Approve/Not approve

**Attachments:** Correspondence from JoAnn Morgan, Library Manager

## LaWanda Pemberton

---

**From:** JoAnn Morgan  
**Sent:** Monday, July 15, 2019 2:29 PM  
**To:** LaWanda Pemberton  
**Subject:** Closing August 9th  
**Attachments:** Three Rivers Regional Library System.docx

LaWanda,

I do believe that we would be okay for closing on August 9th for training day @ Dixie County Library. Fridays are not as busy as we initially thought. I believe that if I started advertising soon enough about closing for training purposes, the public could start getting used to it. I like to prepare patrons in advance. Sending you an example flyer😊

Jo Ann Morgan  
Library Manager  
403 N. Washington St.  
Perry, Florida 32347  
(850) 838-3512 Office  
(850) 838-3514 Fax  
Lib.prof@taylorcountygov.com

# Three Rivers Regional Library System

## Taylor County Public Library

In order to improve its customer service, the Three Rivers Regional Library System will hold an all staff training day on Friday August 9, 2019. All library branches will be closed for the day to enable staff to attend this important staff development training day.

The training will provide an opportunity for staff to learn about new strategies and practices that will enable them to better serve the community.

All library book drops will be accessible on the day of the library closure.

Respectfully,

MGMT





17

*The Bishop Law Firm, P.A.*  
*Attorneys at Law*

CONRAD C. BISHOP, JR.  
CONRAD C. "SONNY" BISHOP, III

POST OFFICE BOX 167  
411 N. WASHINGTON STREET  
PERRY, FLORIDA 32348

IN MEMORIAL OF  
KATHLEEN MCCARTHY BISHOP 1966-2013  
(850) 584-6113  
FAX (850) 584-2433

July 1, 2019

VIA E-MAIL AND REGULAR MAIL

Hon. Annie Mae Murphy  
Clerk of Court  
Post Office Box 620  
Perry, Florida 32348

Ms. Lawanda Pemberton  
County Administrator  
201 E. Green Street  
Perry, Florida 32347

Re: Taylor County v. Brooks

Dear Annie Mae and Lawanda:

Please find enclosed a Retainer Agreement with Mr. Tommy Reeves, attorney who I have hired to help with the Appeal in the above-entitled cause.

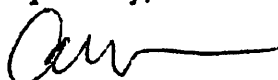
He is going to do the majority of this Appeal.

You will notice that I have agreed for him to send me the bills and I will send them on to be paid.

If you have a question, please let me know.

Thank you and I hope you are doing fine.

Respectfully,

  
Conrad C. Bishop, Jr.

CCB/kp

Enclosure

Cc: Mr. Tommy Reeves (via e-mail)

LAW OFFICES  
**DAVIS, SCHNITKER, REEVES & BROWNING, P.A.**

W. T. DAVIS (1901-1988)  
CLAY A. SCHNITKER  
GEORGE T. REEVES\* #4

POST OFFICE DRAWER 652  
MADISON, FLORIDA 32341

TELEPHONE  
(850) 973-4185  
TELECOPIER  
(850) 973-8564

Of Counsel  
EDWIN B. BROWNING, JR.  
FREDERICK T. REEVES

PHYSICAL ADDRESS  
519 WEST BASE STREET  
MADISON, FLORIDA 32340

\*BOARD CERTIFIED  
APPELLATE LAWYER  
#BOARD CERTIFIED  
CITY, COUNTY AND  
LOCAL GOVERNMENT  
LAWYER  
\*ALSO ADMITTED IN  
GEORGIA

Florida Registered Paralegals  
ANNETTE N. SOWELL, CP  
JOYCE A. BROWN

June 28, 2019

Taylor County, Florida

Re: *Timothy Brooks v. Taylor County, Florida*  
First DCA Case No. 1D19-1547  
Our File No. 16206

Dear Sir or Madam:

This will confirm that Taylor County, a political subdivision of the State of Florida (the "County", "you" or "your") has asked the law firm of Davis, Schnitker, Reeves & Browning, P.A. (the "Firm", "we", "our" or "us") to represent the County in the above referenced matter. Although we do not wish to be overly formal in our relations, we have found it a helpful practice to confirm with the client in writing the nature and terms of our representation. The provisions of Florida law and the Rules and Regulations of The Florida Bar governing attorneys also make this an advisable practice.

1. **Scope of Services.** The scope of our legal services will be limited to the above referenced matter and be in accordance with this letter, any written modifications to it, and our discussions or correspondences not inconsistent with this letter or its written modifications. The Firm will provide the legal services reasonably required to represent the County in the above referenced matter. We will take reasonable steps to keep you informed of our progress and to respond to inquiries.

You will cooperate with us, keep us informed of developments, abide by this agreement, and pay our bills on time. You will provide us with the information and documents that you have relating to the matters we are handling. You will be available to confer with us and will keep us advised of your current address, telephone number, and pertinent information regarding where we may contact you from time to time.

We will not settle or compromise any substantive matter without your prior knowledge and consent. However, we may handle certain routine and/or administrative matters on your behalf without obtaining your prior consent. For example, in the course of a lawsuit or appeal we may consent to a reasonable request for an extension of time from the other side without prior notice to you.

2. **Charge for Services.** We will charge for legal services based on the amount of time devoted to a matter at the hourly rates for the particular professional involved, in increments

of one-fourth of one hour. Our hourly rates are based on the experience, expertise, and standing of the professional involved. However, as a governmental client we are charging you a discounted rate. Our discounted current hourly rates applicable to the above referenced matter are:

Attorneys	\$250 per hour
Legal Assistants	\$100 per hour

These rates are normally revised at least annually as of January 1 of each calendar year, and any new rates are implemented immediately. If at a future date you would like to receive a revised range of rates that takes into account any changes after the date of this letter, we will be pleased to provide you with an updated schedule upon request.

Although a shareholder of the Firm will have primary responsibility for your work, we will try to use associates and paralegal support on the matters when possible, and we will be happy to discuss the staffing of the matters with you. The undersigned attorney will be in charge of handling your matters.

The time devoted to your matters may include consultations with others (including others in our office), correspondence, meetings, telephone calls (including calls with you or opposing counsel), negotiations, factual investigations and analysis, legal research and analysis, document preparation and revisions, travel away from the office on your behalf, and all other work related to your matter. When more than one of our legal personnel is involved in a telephone conference, meeting, or court hearing, each person will record the time expended. We will charge for all time expended on your behalf both before and after the date of this letter.

3. **Costs.** Our performance of legal services will involve costs and expenses ("costs") that you will either pay directly or for which you will reimburse us. In the normal course of our work, we incur and will bill you for these costs in addition to our fees. Costs charged to us by third parties will be charged to you at the actual amount charged to us. Examples of these types of costs include but are not limited to the amounts charged for:

- A. Delivery and messenger services
- B. Postage
- C. Commercial printing, copying and reproduction
- D. Fees paid to clerks of the court
- E. Process servers' fees
- F. Court reporter/stenographer costs (Charges for attendance at depositions, hearings, trials and other matters and preparation of transcripts)
- G. Witness fees
- H. Bond premiums
- I. Travel costs (airfare, lodging, tolls, parking, meals)
- J. Consultants fees and the expenses (investigators, appraisers, abstractors, surveyors, economists, accountants)
- K. Outside legal counsel fees and expenses
- L. Computerized legal research services not provided in our normal monthly plan
- M. Mediator, arbitrator and/or special master fees

Costs also include certain in-house expenses attributable to the performance of legal services for you. These costs shall be charged to you as follows:

- A. Travel by personal automobile - Maximum allowable rate then in effect under the United States Internal Revenue Code for reimbursement of mileage as a business expense.

We agree that the above in-house expenses can be identified and allocated to you and that the above amounts to be charged are reasonable charges for providing the in-house services.

In circumstances involving any substantial expenditures, we may require that you advance those sums to us before we expend them or send to you for direct payment any bills we receive for costs incurred on your behalf, (such as a reporter's transcript charge). We will be reimbursed for all costs incurred on your behalf both before and after the date of this letter.

If allowed by law and supported by the facts, we will request that the court award you the costs of this matter against the opposing party(s), but it is your responsibility to pay the costs of this matter regardless of the outcome of such request.

4. **Standard Billing and Payment Procedures.** We normally bill on a monthly basis, providing you with a monthly statement for services rendered during the previous month and for costs incurred for your account. The detail in the monthly statement will inform you of both the nature and progress of work and of the fees and costs being incurred. For legal services, the statement shall contain a brief, general description of the legal services rendered, the time expended, the fee for such legal services, and the date such legal services were rendered. For costs, the statement shall contain an itemization of costs and expenses. All other matters shall be shown with such reasonable detail as the circumstances may allow. We will send our statements to you by delivery, regular mail, e-mail or facsimile transmission and such statements are due and payable upon receipt. Payments shall be governed by Part VII of Ch. 218, Florida Statutes, the "Local Government Prompt Payment Act."

5. **Retainers and Deposits.** As you are a governmental client, we are not requiring you to post a retainer or deposit with us at this time.

Deposits that are received to cover specified items will be disbursed as we agree. Deposits that are made by you specifically to cover fees for services and costs will be held until the services are performed and the costs are incurred. In this regard, any deposit you make at our request as an advance to be applied against our fees and costs is received with the understanding that you expressly authorize us to withdraw from the trust account the sums necessary to pay for services as they are performed and costs as they are incurred. You will be notified in writing of the amounts applied or withdrawn, and you will also be provided with a statement explaining the services rendered and costs incurred. If the charges for services and costs exceed the amount withdrawn, the statement will show the excess due and payable. When our services are completed or terminated, you will receive a final invoice. If there is a balance due to you, the amount will be returned to you after payment of our final invoice.

6. **Estimates or Quotations.** If requested, and when feasible, we will provide you with an estimate of the cost of our services. When estimates are given, unless otherwise specified in writing, they are not maximum, minimum, or fixed quotations. The ultimate cost may be more or less than the estimate. The accuracy of our estimates may vary, depending on facts or circumstances beyond our control, such as the decisions of a court or the actions of third-parties.

7. **Recovery of attorneys fees from the opposing party(s).** If allowed by law and supported by the facts, we will request that the court award you the reasonable attorneys fees incurred in this matter, but it is your responsibility to pay our fees regardless of the outcome of such request.

In the event there is a recovery of attorneys fees from, or on behalf of, the opposing party(s), the Firm shall receive the greater of such recovery, including any enhancement or other adjustment of the attorneys fees awarded by the court, or the hourly fees otherwise set out herein.

8. **Insurance Coverage.** It is possible that you may have insurance policies relating to the above referenced matter. You should carefully check all policies and, if coverage may be available, notify the insurance company about the matters as soon as possible. We do not undertake any responsibility to advise you on the existence, applicability, or availability of insurance coverage for the above referenced matter or any related matter. Regardless of whether an insurance company undertakes the payment of any portion of our statements, you will still remain responsible for any amounts not paid by the insurance company.

9. **Outcome and Contingency.** Any opinions we express about the outcome of a legal matter are only our best professional estimates; they are necessarily limited by our knowledge of the facts and law at the time opinions are expressed. Nothing in this agreement and nothing in our statements to you are to be construed as a promise or guarantee about the outcome of your matters. We make no promises or guarantees. Unless specifically stated in a separate writing, signed by both of us, payment for our services is not contingent upon the outcome of any matter.

10. **Answering Questions.** The attorney-client relationship is one of mutual trust and confidence. We do our best to see that our clients are satisfied not only with our services but also with the reasonableness of the fees and disbursements charged for those services. Whenever you have any questions or comments regarding our services, or the status of your file(s), or whenever any new facts or considerations come to your attention, you should contact me, any other attorney with whom you are working, or the office manager. We also encourage you to inquire about any matter relating to our fee arrangements or monthly statements that are in any way unclear or appear unsatisfactory.

11. **Termination of Engagement.** You may terminate our engagement with or without cause any time on written notice to us.

We may terminate our engagement for any of the reasons permitted under the Rules Regulating The Florida Bar, including; your failure to promptly pay our bills or make any requested deposits, misrepresentation of (or failure to disclose) any material facts, actions taken contrary to our advice, or any other conduct or situation that in our judgment impairs an effective attorney-client relationship between us or presents conflicts with our professional responsibilities.

In any of the above circumstances, we may apply for an order allowing us to withdraw as attorney of record in any judicial, arbitration, or similar proceedings and represent that you have agreed to the withdrawal. Should any judge or tribunal require written evidence that you have approved the withdrawal we may, at our option, (1) provide a copy of this agreement or (2) require that you execute a stipulation or other writing showing such approval.

Termination of our representation by either of us, will not affect your responsibility to pay for legal services rendered and all costs incurred up to the date of termination, and for any further work required of us in order to facilitate an orderly turnover of matters in process at the time of termination.

12. **Conversion of Files to Electronic Format.** At any time during or after our representation of you, we may copy any or all of the paper documents contained in your file(s) to an electronic format which records and stores a true and correct image of such paper documents and allows for the retrieval and printing of such image. At any time we may destroy any paper document(s) which have been copied and stored in such an electronic format.

13. **Retention and Storage of Files.** Generally, we keep each client's legal file(s) for 6 years after we close the file. After 6 years, we may destroy those files without further notice to

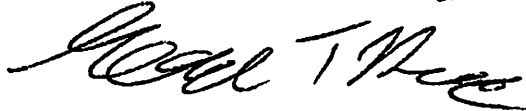
you unless we have otherwise agreed in writing.

14. **Your Consent.** Please read the terms set forth in this letter carefully and make certain that you understand them. Unless otherwise agreed in writing, you consent to these terms. We will render the legal services as agreed, and you will be billed and will pay for the legal services and costs as described above. If you have any questions or desire any clarification concerning any of the matters discussed in this agreement, please let me know so you have no uncertainties about the nature and scope of our fee arrangements.

At its June 25, 2019 meeting, the Board of County Commissioners of the County approved retaining us to represent the County in the above referenced matter. Therefore we will bill for our time expended and costs incurred after that date.

Please return a signed copy of this letter confirming the above. Once executed by you, a photocopy of this letter, including a fax copy, shall have the same force and effect as the original. We appreciate your confidence in us, and the opportunity to represent you in these matters, and we look forward to working with you.

Sincerely,  
Davis, Schnitker, Reeves & Browning, P.A.



George T. Reeves  
For the Firm

APPROVED AND AGREED:

Taylor County, Florida

By: 

Date

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

SUBJECT/TITLE:



THE BOARD TO CONSIDER APPROVAL OF BID DOCUMENTS AND REQUEST TO ADVERTISE FOR THE LEASING OF 296 +/- ACRES IN TAYLOR COUNTY FOR THE HARVESTING OF SAW PALMETTO BERRIES.

MEETING DATE REQUESTED:

JULY 23, 2019

**Statement of Issue:** TO ACCEPT BIDS FOR THE LEASING OF COUNTY PROPERTY FOR THE HARVESTING OF SAW PALMETTO BERRIES.

**Recommended Action:** APPROVE

**Fiscal Impact:** UNKNOWN AT THIS TIME

**Budgeted Expense:** N/A

**Submitted By:** LAWANDA PEMBERTON, COUNTY ADMINISTRATOR

**Contact:** 850-838-3500 EXT. 6

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** THE BOARD HAS EXPRESSED AN INTEREST IN LEASING OF COUNTY PROPERTY LOCATED NEAR HAMPTON SPRINGS PARK FOR THE HARVESTING OF SAW PALMETTO BERRIES. STAFF HAS PREPARED BID DOCUMENTS FOR THE LEASE OF PROPERTY FOR UPCOMING PALMETTO BERRY HARVEST. THE BIDS WILL BE BASED ON A PER POUND PRICE OF HARVESTED BERRIES.

**Options:** APPROVE/NOT APPROVE/REVISE

**Attachments:** BID DOCUMENTS AND ADVERTISEMENT

## GENERAL BID INFORMATION

1. Bid documents shall be obtained from LaWanda Pemberton, County Administrator, 201 E. Green Street Perry, FL 32347 Telephone (850) 838-3500 ext. 6 or lpemberton@taylorcountygov.com. Documents may also be obtained from [www.taylorcountygov.com](http://www.taylorcountygov.com).
2. Bids **MUST** be submitted to the Clerk of Court, 1<sup>st</sup> Floor Courthouse, 108 North Jefferson Street Perry FL 32347, to arrive no later than **4:00 PM, local time, August 16, 2019.**
3. Bids **MUST** be in a sealed envelope plainly marked on the outside: **"for THE LEASING OF 296 ± ACRES FOR THE HARVESTING OF SAW PALMETTO BERRIES IN TAYLOR COUNTY, FLORIDA."**
4. **All bids MUST have a name and mailing address shown on the outside of the envelope or package when submitted.**
5. Bids that are not delivered to the physical address of the Clerk of Court prior to the specified time will not be considered and **will be returned to the responder unopened.**
6. Once opened, no bid may be withdrawn prior to the Board of County Commissioners action without written consent of the Clerk of Court.
7. Responders must complete and furnish with their bid, the Florida Public Entity Crimes Statement as required by F.S. 287.133(3)(a).
8. Bids shall be received and respondents announced on August 20, 2019 at 9:00 a.m. or as soon thereafter as practical, at the Taylor County Administrative Complex 201 East Green Street, Perry, Florida 32347.
9. The Taylor County Board of County Commissioners reserves the right, in its sole absolute discretion, to reject any or all bids, to cancel or withdraw this bid at any time waive any irregularities in the bid process. The County reserves the right to award any contract(s) to the bidder/respondent which it deems to offer the best overall service, therefore, the County is not bound to award any contract(s) based on the quoted price. The County, in its sole and absolute discretion, also reserves the right to waive minor defects in the process and to accept the bid deemed to be in the County's best interest. The County, in its sole and absolute discretion, also reserves the right to assign a local business preference in the amount of five percent (5%) of the bid price, pursuant to Taylor County Ordinance No. 2003-12.
10. It is the responsibility of the responders to fully understand and follow all contract expectations.
11. All proposals submitted require General Liability and Workmen's Compensation Insurance, and must include a Certificate of Insurance showing \$1,000,000.00 liability insurance coverage, listing Taylor County as an additional insured, or sworn statement from an insurance agent, verifying that if the prospective respondent is awarded the bid, a Certificate of Insurance will be issued to the successful respondent within thirty (30) days of the acceptance of the proposal, in the amount stated. Also include the Declaration Page from the insurance policy, showing Workmen's Compensation Insurance on all employees working on the project. Any respondent who does not furnish the required insurance documents within thirty (30) days after the bid award, is hereby advised that the bid will be given to the next highest respondent who meets all proposal specifications. Workmen's Compensation exemptions will be accepted upon providing a current Florida Workman's Compensation Exemption Certificate, and a signed Taylor County Workmen's Compensation Hold Harmless and Indemnity Agreement. Every employee must be listed on the Exemption Certificate. Any responder, who does not furnish the required insurance documents, will not be considered and the bid will be disqualified.
12. The Taylor County Board of County Commissioners **Does Not Accept Faxed Bids.**



13. Responders who elect to send sealed bids Overnight Express or Federal Express, must send the to the physical address of: Clerk of Court, 1<sup>st</sup> Floor Courthouse, 108 North Jefferson Street Perry FL 32347.
14. For additional information, contact

**LaWanda Pemberton, County Administrator**  
**201 E. Green Street**  
**Perry, FL 32347**  
**850-838-3500 ext. 6**

#### **BIDDER INFORMATION**

1. Proposal: The bidder's proposal shall include the amount the bidder will pay per pound of Saw Palmetto Berries harvested.

**The bidder must lease all 296 ± acres. The acreage will not be divided into parcels.**

2. Bid Form: The bidder is required to complete the Bid Form in its entirety.

#### **SCOPE OF WORK**

The contractor shall provide all equipment and materials in strict accordance with the specification of the County and other documents herein mentioned which are a part of this Contract in connection with the following

#### **for THE LEASING OF 296 ± ACRES FOR THE HARVESTING OF SAW PALMETTO BERRIES IN TAYLOR COUNTY, FLORIDA.**

Saw Palmetto Berries are typically harvested during the late summer or early Fall. The berries will persist on the plant for several weeks.

The property can be inspected weekdays by appointment by contacting LaWanda Pemberton at 850-838-3500 ext. 6 or lpemberton@taylorcountygov.com. Maps can be provided upon request.

Bid will be awarded according to maximum revenue generated for the County.

The method of compensation will be on a per pound basis. Scale tickets or a mutually agreed upon tracking ticket will be used to monitor, track loads and ensure correct payment.

Payment for the crop year will be due by November 30, 2019

This agreement will be for a period of one (1) year.

The successful bidder may not sub-lease the acreage.

Successful bidder has 30 days to provide proof of liability insurance according to County Policy.

The successful bidder may only use the land leased for the harvesting of saw palmetto berries.

The successful bidder will be responsible for safe operation of their equipment and the activities of any employee involved in the grounds preparation, grounds maintenance and the harvesting of Saw Palmetto Berry operations.

The successful bidder will be responsible for the property security related to the preparation and maintenance and the harvest of Saw Palmetto Berries and their employees which have access to the property.

The successful bidder understands that equipment operation and movement will be coordinated with management.

The successful bidder understands that:

- The property will be left in the original condition during and after operations pertaining to this contract.
- All adjoining and interior roads will be kept in good conditions at all times.
- There will be no damage to trees or other resources.
- Wildlife is abundant in these areas and will not be harmed.
- No activities other than specified work are to be performed on this property.
- No debris will be left on site.
- Must provide at a minimum one person fluent in English on-site every day of harvest.
- The County is not responsible for any injuries incurred by wildlife, habitat or fencing of adjacent land owners.

The successful bidder will maintain a list of authorized personnel information, such as address, phone numbers, and social security numbers, to have readily available for the Taylor County Board of County Commissioners.



## TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

ANNIE MAE MURPHY, Clerk  
Post Office Box 620  
Perry, Florida 32348  
(850) 838-3506 Phone  
(850) 838-3549 Fax

LAWANDA PEMBERTON, County Administrator  
201 East Green Street  
Perry, Florida 32347  
(850) 838-3500, extension 6 Phone  
(850) 838-3501 Fax

CONRAD C. BISHOP, JR., County Attorney  
Post Office Box 167  
Perry, Florida 32348  
(850) 584-6113 Phone  
(850) 584-2433 Fax

### PROJECT IDENTIFICATION: THE LEASING OF 296 ± ACRES FOR THE HARVESTING OF SAW PALMETTO BERRIES IN TAYLOR COUNTY, FLORIDA.

THIS BID IS SUBMITTED TO:

Clerk of Courts, Taylor County  
1<sup>st</sup> Floor Courthouse  
108 N. Jefferson Street  
Perry, Florida 32347

#### BID FORM

1. The undersigned BIDDER proposes and agrees, if this Bid is accepted, to enter into an agreement with OWNER in the form included in the Contract documents to lease 296 ± acres for the harvesting of Saw Palmetto Berries. Bidder agrees to perform and furnish all work as specified or indicated in the Contract Documents for the Bid Price and within the Bid Terms in this Bid and in accordance with the other terms and conditions of the Contract Documents.
2. BIDDER accepts all of the terms and conditions of the Advertisement of Invitation to Bid and Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. BIDDER will sign and deliver the required number of counterparts of the Agreement and other documents required by the Bidding Requirements within three (3) days after the date of OWNER'S Notice of Award.
3. In submitting this Bid, BIDDER represents, as more fully set forth in the Agreement, that:
  - (a) BIDDER has examined and carefully studied the Bidding Documents and the following Addenda receipt of all which is hereby acknowledged.
  - (b) BIDDER has visited the site and become familiar with and satisfied as to the general, local and site conditions that may affect cost, progress, performance and furnishing of the Work.
  - (c) BIDDER is familiar with and is satisfied as to all federal, state and local laws and regulations that may affect cost, progress, performance and furnishing of the Work.
  - (d) BIDDER is aware of the general nature of Work to be performed by Owner at the site that relates to Work for which this Bid is submitted as indicated in the Contract Documents.
  - (e) BIDDER has correlated the information known to BIDDER, information and observations obtained from visits to the site, reports and drawings identified in the Contract documents and all additional examinations, investigations observations, tests, studies and data with the Contract Documents.

- (f) This Bid is genuine and not made in the interest of, or on behalf of any undisclosed person, firm or corporation and submitted in conformity with any agreement or rules of any group, association, organization or corporation to refrain from bidding; and BIDDER has not sought by collusion to obtain for itself any advantage over any other bidder or over Owner.

4. BIDDER agrees to the following Scope of Work schedule:

The harvest of palmetto berries may commence after the signing of the contract and will end on October 31, 2019.

Payment for harvest will be due by November 30, 2019.

Successful bidder will need to provide payment to the Taylor County Board of Commissioners in one annual payment.

5. BIDDER agrees that the Work will be completed in accordance with the General Conditions (see Scope of Work for details) on or before the dates or within the number of calendar days indicated in the Agreement. BIDDER accepts the provisions of the Agreement as to liquidated damages in the event of failure to complete the Work within the time specified in the Agreement.

6. Communications concerning this Bid shall be addressed to:

LaWanda Pemberton, County Administrator  
201 E. Green Street  
Perry, FL 32347  
(850) 838-3500 ext. 6  
lpemberton@taylorcountygov.com

7. Terms used in this Bid which are defined in the Standard General Conditions or Instructions will have the meaning indicated in the Standard General Conditions or Instructions.

8. **BIDDER AGREES TO LEASE. 296 ± ACRES FOR THE HARVEST OF SAW PALMETTO BERRIES FOR THE COST OF \_\_\_\_\_ PER POUND.** (This **MUST** be filled out by Bidder.)

SUBMITTED on \_\_\_\_\_, 20\_\_\_\_

IF BIDDER IS:

AN INDIVIDUAL:

By \_\_\_\_\_ (seal)  
Individual's Name

Doing business as \_\_\_\_\_

Business address \_\_\_\_\_

Telephone No.: \_\_\_\_\_

A PARTNERSHIP:

By: \_\_\_\_\_ (seal)  
Firm Name

General Partner: \_\_\_\_\_

Business Address: \_\_\_\_\_

Telephone No.: \_\_\_\_\_

A CORPORATION: \_\_\_\_\_

By: \_\_\_\_\_ (seal)

State of Incorporation: \_\_\_\_\_

By: \_\_\_\_\_ (seal)

Name of Person Authorized to Sign

(Corporate Seal) \_\_\_\_\_

Title

Attest: \_\_\_\_\_ As Secretary

Business Address: \_\_\_\_\_

Telephone No.: \_\_\_\_\_

Date of Qualification To Do Business Is: \_\_\_\_\_

## BID CHECKLIST

Check Items Included:

- \_\_\_\_\_ 1. Required proposal/bid information referenced above.
- \_\_\_\_\_ 2. Certification of Liability Insurance or Agent Statement as outlined in the General Considerations **(MUST BE INCLUDED)**.
- 3. Declaration Page from Workmen's Compensation Insurance OR a Florida Worker's Compensation Exemption Certificate with an executed Hold Harmless Release and Indemnity Agreement.
- \_\_\_\_\_ 4. Public Entity Crimes Affidavit, signed and notarized, as required by Chapter 287.133(3)(a) **(AFFIDAVIT ENCLOSED)**.

**Checklist must be included with the bid.**

**SWORN STATEMENT UNDER SECTION 287.133(3)(a),  
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER  
AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Bid, Proposal or Contract No. \_\_\_\_\_  
for \_\_\_\_\_

2. This sworn statement is submitted by \_\_\_\_\_  
(Name of entity submitting sworn statement)

Whose business address is \_\_\_\_\_

\_\_\_\_\_ and

(if applicable) its Federal Employer Identification Number (FEIN) is \_\_\_\_\_,  
(If entity has no FEIN, include the Social Security Number of the individual signing this sworn

statement: \_\_\_\_\_.)

3. My name is \_\_\_\_\_ and my relationship to the entity  
named above is \_\_\_\_\_.

4. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

5. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court or record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

6. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

- A. A predecessor or successor of a person convicted of a public entity crime: or
- B. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

7. I understand that a "person" as defined in Paragraph 287.133(1)(g)€, Florida Statutes, means any natural person or entity organized under the laws of any state or the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provisions of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are in the management of an entity.

8. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)

\_\_\_\_\_ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, and agents who are in the management of the entity, nor affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_\_ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, and agents who are in the management of an entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989 AND (Please indicate which additional statement applies.)

\_\_\_\_\_ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)

\_\_\_\_\_ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing office of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)

\_\_\_\_\_ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services.)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

PERSONALLY APPEARED BEFORE ME, the undersigned authority, \_\_\_\_\_,  
(Name of individual signing)

who, after first being sworn by me, affixed his/her signature in the space provided above on this \_\_\_\_\_

day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My commission expires: \_\_\_\_\_