

SUGGESTED WORKSHOP AGENDA

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
PERRY, FLORIDA

TUESDAY, SEPTEMBER 30, 2022
6:00PM

201 EAST GREEN STREET
TAYLOR COUNTY ADMINISTRATIVE COMPLEX
OLD POST OFFICE

CONFERENCE LINE: 1-917-900-1022
ACCESS CODE: 32347#

THIS IS NOT A TOLL-FREE NUMBER AND YOU MAY BE SUBJECT TO
LONG DISTANCE CHARGES, ACCORDING TO YOUR LONG
DISTANCE PLAN.

When the chairperson opens the meeting for public comment, please follow the below
instructions:

If you wish to speak please dial *5. The moderator will unmute your line when it is your turn to
speak, and notify you by announcing the last 4 digits of your telephone number. Please
announce your name and address. You will be allowed to speak for 3 minutes.

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.

SUGGESTED WORKSHOP AGENDA

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

**TUESDAY, AUGUST 30, 2022
6:00 P.M.**

**201 EAST GREEN STREET
TAYLOR COUNTY ADMINISTRATIVE COMPLEX
OLD POST OFFICE**

**CONFERENCE LINE: 1-917-900-1022
ACCESS CODE: 32347#**

**THIS IS NOT A TOLL-FREE NUMBER AND YOU MAY BE SUBJECT TO
LONG DISTANCE CHARGES, ACCORDING TO YOUR LONG
DISTANCE PLAN.**

**When the chairperson opens the meeting for public comment, please follow the below
instructions:**

If you wish to speak please dial *5. The moderator will unmute your line when it is your turn to speak, and notify you by announcing the last 4 digits of your telephone number. Please announce your name and address. You will be allowed to speak for 3 minutes.

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. THE CLERK TO PRESENT A REPORT OF BOAT RAMP CITATIONS.
4. THE CLERK TO PRESENT CITIZENS GUIDE TO COUNTY FINANCES REPORT.
5. THE CLERK TO INFORM BOARD OF DOMESTIC VIOLENCE AWARENESS CAMPAIGN IN OCTOBER.
6. THE BOARD TO DISCUSS THE MASTER PROJECT LIST.
7. THE BOARD TO DISCUSS COUNTY-OWNED PARCEL IN STEINHATCHEE.
8. THE BOARD TO DISCUSS THE COLLECTION AND DISPOSAL OF CONSTRUCTION DEBRIS AND LIMBS.

Motion to adjourn

FOR YOUR INFORMATION:

- THE AGENDA AND ASSOCIATED DOCUMENTATION, IF APPLICABLE, IS AVAILABLE TO THE PUBLIC ON THE FOLLOWING WEBS
- 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.



Clerk of the Circuit Court & Comptroller

Gary Knowles

TAYLOR COUNTY, FLORIDA

PO Box 620
Perry, FL 32348
850-838-3506

www.taylorclerk.com

**TO: BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FL**

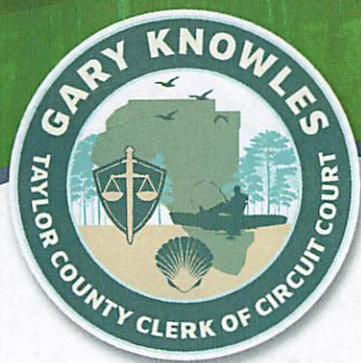
**FROM: GARY KNOWLES
CLERK OF CIRCUIT COURT**

RE: ANNUAL 2021 BOAT RAMP CITATIONS REPORT

TOTAL BOAT RAMP CITATIONS FILED:

AUCILLA/MANDALAY-----2
DARK ISLAND-----4
KEATON BEACH-----23
STEINHATCHEE-----40
TOTAL-----69

TOTAL BOAT RAMP CITATIONS PAID-----52
TOTAL BOAT RAMP CITATIONS DISMISSED-----20
TOTAL BOAT RAMP CITATIONS UNPAID-----3
AMOUNT COLLECTED @ \$75.00 EACH-----52
AMOUNT COLLECTED @ \$150.00-(2ND OFFENSE)-----0
TOTAL AMOUNT COLLECTED IN 2021-----\$3,900.00



Money Doesn't Grow On Trees

Your Guide To The Finances Of Taylor County

Year Ended September 30, 2021

Gary Knowles, Clerk of the Circuit Court & Comptroller

MESSAGE FROM THE CLERK

Gary Knowles

Clerk of the Circuit Court
and Comptroller



To the Residents of Taylor County:

As your independently elected Clerk of the Circuit Court and Comptroller, it is my responsibility to safeguard our County's funds and public records. My responsibilities include serving as the County's Chief Financial Officer, Auditor and Treasurer. I am committed to reviewing our County's financials each year and providing checks and balances on the County budget, revenue and spending. This guide to county finances promotes transparency and accountability. This report provides a brief analysis of where County revenues come from and how those dollars were managed and spent during the past fiscal year. The intent is to provide taxpayers an easy to understand summary of Taylor County financial activities.

For a more in-depth view of County finances, please review our Annual Finance Report, which serves as the basis for much of the information in this report.

I hope you find this report to be informative. It is my honor and privilege to serve as your Clerk and Comptroller. Thank you for the trust you continue to place in your County and those who work to serve you.

Very Truly Yours,

Gary Knowles

Taylor County Clerk of the Circuit Court and Comptroller

SCAN FOR
Annual Finance Report



ABOUT YOUR GOVERNMENT

TAYLOR COUNTY VOTERS

Elected Countywide

Elected By District



CLERK OF THE CIRCUIT COURT & COMPTROLLER

- Clerk of the Circuit Court
- County Recorder
- County Comptroller
- Clerk of the Board of County Commissioners



PROPERTY APPRAISER

- Assesses your property's taxable value



SHERIFF

- Protects your community



SUPERVISOR OF ELECTIONS

- Oversees the election process



TAX COLLECTOR

- Collects your taxes

BOARD OF COUNTY COMMISSIONERS

Five Commissioners Elected In Separate Districts

- Acts as local legislative and executive body
- Sets public policy, levies taxes, funds public projects and programs
- Appoints the County Administrator to carry out the policies and decisions made and approved by the commissioners

GOVERNMENT OFFICIALS

BOARD OF COUNTY COMMISSIONERS



Jamie English District 1



Jim Moody | Vice-Chairperson, District 2



Michael Newman District 3



Pam Feagle District 4



Thomas Demps | Chair, District 5

CONSTITUTIONAL OFFICERS



CLERK & COMPTROLLER
Gary Knowles



PROPERTY APPRAISER
Shawna Beach



SHERIFF
Wayne Padgett



SUPERVISOR OF ELECTIONS
Dana Southerland



TAX COLLECTOR
Mark Wiggins

TAYLOR COUNTY HISTORY



Taylor County was created in 1856, out of an adjacent county, Madison County. It was named for Zachary Taylor, twelfth President of the United States of America, who served from 1849 to 1850. The first election was held in 1857. Stephen White was the first sheriff; Alexander Ezell the first tax assessor and collector; John O'Steen the first county judge; Daniel Barker the first county clerk; and J.R. Mott, James Martin Towles, Edward Jordan and John Wilder the first county commissioners. Taylor County is located in the Big Bend region of the northern part of the state of Florida, approximately 50 miles southeast of Florida's capital, Tallahassee. According to the U.S. Census Bureau, the county has a total area of 1,232 square miles, of which 1,043 square miles is land and 189 square miles (15.3%) is water. Taylor County is known to have one of the longest coastlines in Florida.

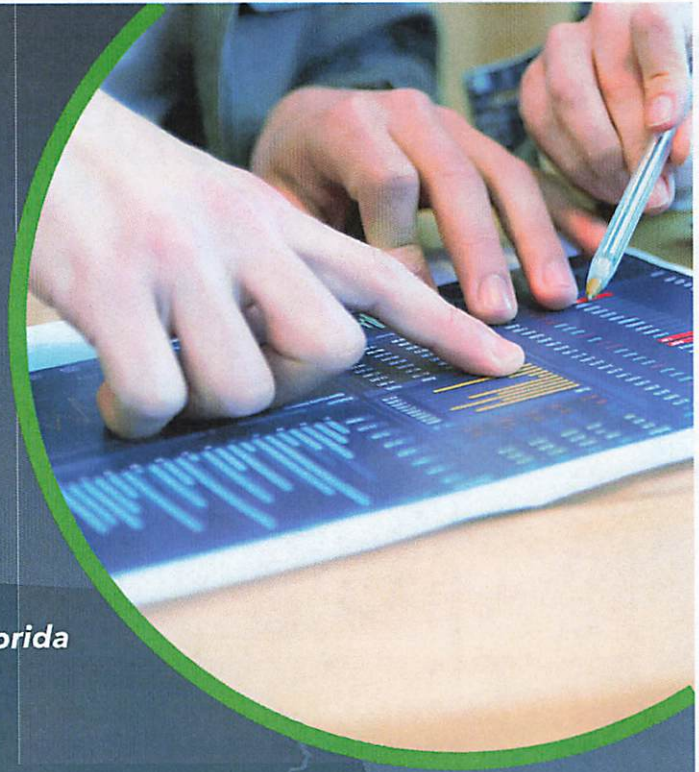
Publications of the Florida Historical Society. Florida Historical Society. 1908. p. 34.

Forest Capital A History of Taylor County Florida. 2020 p. 22

Demographics Section

Source: Office of Economic and Demographic Research (EDR) Report 2020 Figures

- **Population (2020): 21,796**
- **School Enrollment: 3,744**
- **Median Age: 44.1**
- **Unemployment Rate (2020):**
 - **Taylor County: 6.6%**
 - **Florida: 3.3%**
- **Rank in Population: 54th most populous county in Florida**
- **Median Income:**
 - **Household: \$40,306**
 - **Family: \$50,167**



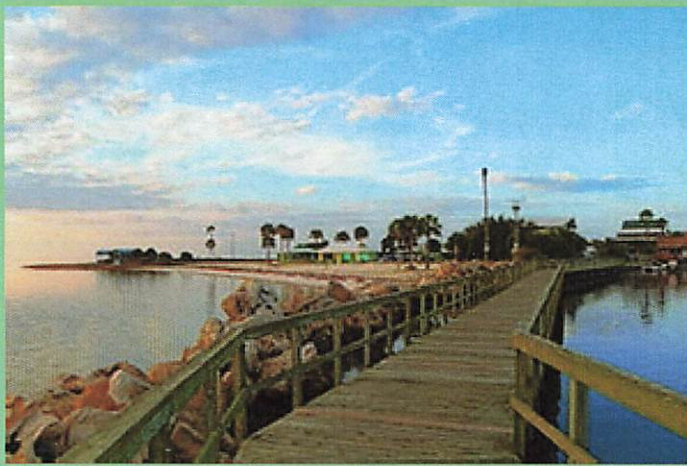
Taylor County's Top Employment Sectors:

1. Manufacturing (23%)
2. Government (21.1%)
3. Trade, Transportation, and Utilities (17.5%)
4. Education and Health Services (10.5%)
5. Leisure and Hospitality (9.5%)



- Per Capita Income \$33,227
- Debt - no debt
- Median Home Price:
 1. 2020 - \$140,000
 2. 2021 - \$160,000
- Geography:
 1. Land - 1043 sq. miles
 2. Water - 189 sq. miles

County Funding Source: Property Taxes



Property taxes, also known as ad valorem taxes, are levied each year on real and tangible property in the County.

Your property taxes are determined by a calculation based on the taxable value of your property (determined by the Property Appraiser) and the millage rate (set by the Board of County Commissioners and other local Taxing Authorities).

The taxes you pay each year are funding sources for the County Government, Schools, Suwannee River Water Management District and City of Perry (if you have property located within the city limits).

The ad valorem taxes imposed by the BOCC are used for the County's General Fund and Municipal Services Taxing Unit Fund (MSTU).

For property owners with property located outside of the city limits, there is a landfill assessment in the amount of \$140.00 (last increased in 2006) on your tax bill. This assessment provides funding to the County's Solid Waste department to assist with the tipping fees incurred monthly and operating costs for the Solid Waste department.

FY MILLAGE RATE 7.2426 MILLS

A Mill is equal to \$1 for every \$1,000
of taxable property value

FY 2022, the Board voted to keep the general fund operating millage rate at 7.2426 (since 2017) and the MSTU rate at 1.2250 (since 2020), which, in total is a 3.35 increase above the "rollback" rate.

The rollback rate is the millage rate that would generate the same amount of ad valorem tax revenue as the prior year.

AD Valorem Tax Cycle

January	Property Value Assessed
July	Tax Millage Rate Set
August-September	Property Tax Notices are Mailed
November	Property Tax Bills are Mailed
November-March	Distribution of Tax Collections

The Board of County Commissioners, Property Appraiser, Tax Collector and the Clerk and Comptroller each play a role in the Tax Cycle.

Property Appraiser is responsible for determining the property value, exemption eligibility, and calculating the total property taxes due using the millage rate set by taxing authorities. The appraiser is also required to mail out a notice of proposed taxes, commonly known as TRIM notices to each tax payer.

Board of County Commissioners and other Taxing Authorities are required to set the millage rates, these rates are used to calculate property taxes. The millage rate set is based on how much funding is needed to cover estimated expenditures.

Tax Collectors roles are to mail the tax bills to all property owners, collect tax payments, and to distribute tax collections to the Board of County Commissioners and other taxing authorities.

Clerk and Comptroller receives the tax distributions from the Tax Collector and disburses them as directed by the Board of County Commissioners.

County Funding Source: Property Taxes

HOW OUR AD VALOREM TAXES ARE CALCULATED

For real property with an assessed value of \$100,000.

*Note- If your property is located within the city limits, you DO NOT pay MSTU taxes and if your property is located outside the city limits, you DO NOT pay City of Perry taxes.

	School Board (state,local, capital outlay)	County	MSTU	City of Perry	SRWMD
Assessed Value of Property	100,000	100,000	100,000	100,000	100,000
Less: Exemption(s)	25,000	50,000	50,000	50,000	50,000
Taxable Value	75,000	50,000	50,000	50,000	50,000
Taxable Value divided by 1,000	75	50	50	50	50
Millage Rate	6.0800	7.2426	1.2250	6.5473	0.3615
Taxes Levied	\$456.00	\$362.13	\$61.25	\$327.37	\$18.08
TOTAL AD VALOREM TAXES FOR PROPERTY OUTSIDE THE CITY LIMITS		\$897.46			
TOTAL AD VALOREM TAXES FOR PROPERTY WITHIN THE CITY LIMITS		\$1,169.57			

Assessed Value - Exemption(s) = Taxable Value

Taxable Value/1,000 x Total Millage Rate =

Total property Tax

The illustration below depicts the County-wide Portion of a Property Tax Bill

Total Tax Bill: \$897.46



The illustration is based on a taxable value of \$50,000 (assessed value is \$100,000 with exemptions in the amount of \$25,000 for all taxing authorities except the School Board which has exemptions of \$25,000.00)

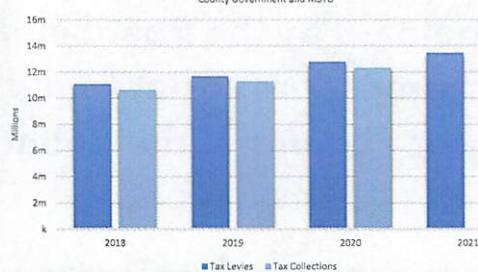
Taylor County School Board, 51%	Taylor County, 40%	MSTU, 7%	SRWMD, 2%
\$456.00	\$362.13	\$61.25	\$18.08

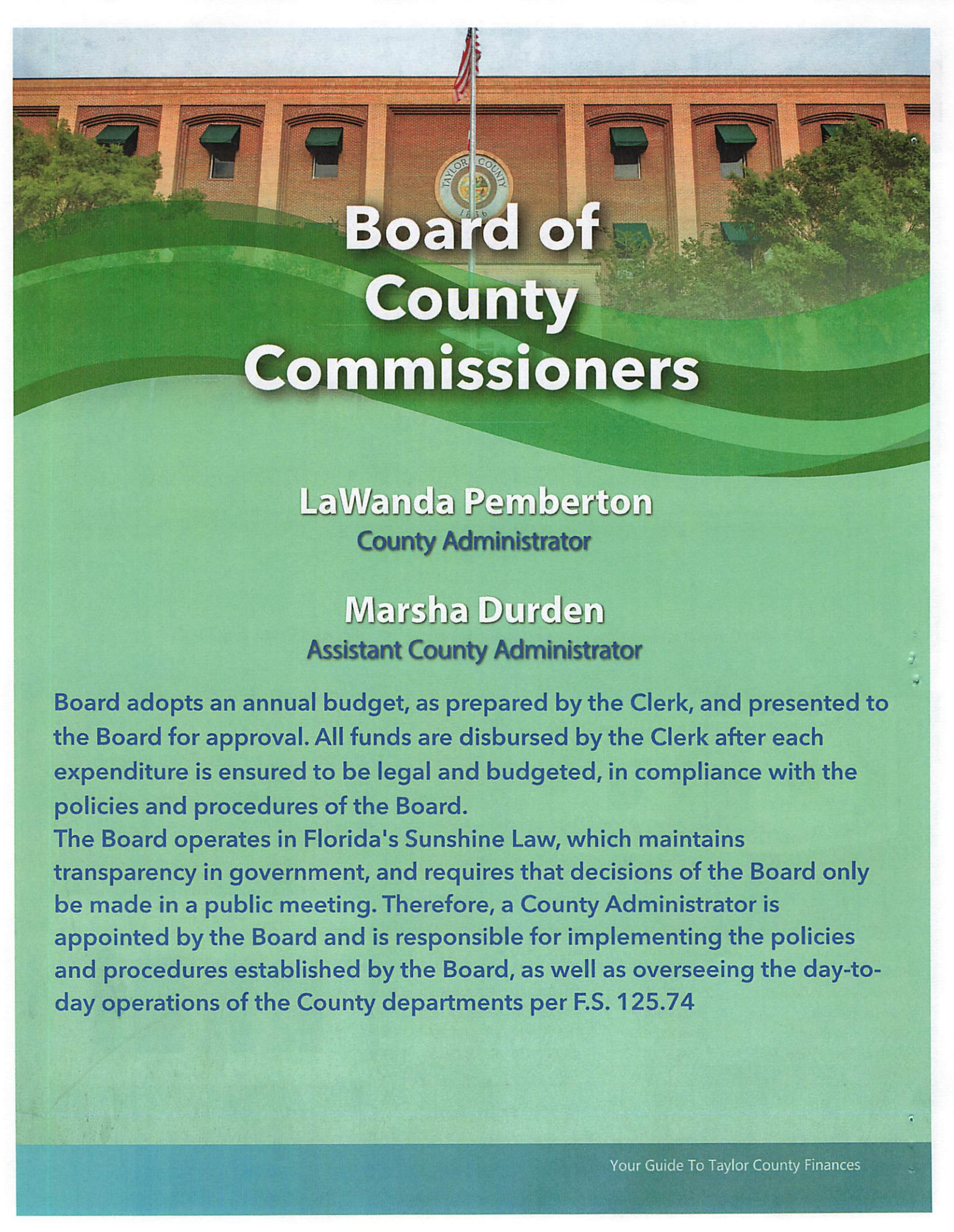
TOP 5 TAXPAYERS

Owner	Taxable Real Property	Taxable Tangible Property	Taxable Value	% of Total
Foley Cellulose, LLC	\$72,944,790.00	\$400,584,204.00	\$473,528,994.00	29.07%
Florida Gas Transmission	\$1,139,284.00	\$124,728,641.00	\$125,867,925.00	7.76%
Four Rivers (Land and Mining)	\$62,122,342.00	\$1,259,451.00	\$63,381,793.00	3.89%
Duke Energy Florida	\$1,163,930.00	\$34,120,091.00	\$35,284,021.00	2.17%
West Fraser Southeast Inc.	\$3,406,620.00	\$21,536,397.00	\$24,943,017.00	1.53%
Tri-County Electric Corporation	\$584,220.00	\$19,980,077.00	\$20,528,297.00	1.26%

Source: Taylor County Property Appraiser

Property Tax Levies and Collections





Board of County Commissioners

LaWanda Pemberton
County Administrator

Marsha Durden
Assistant County Administrator

Board adopts an annual budget, as prepared by the Clerk, and presented to the Board for approval. All funds are disbursed by the Clerk after each expenditure is ensured to be legal and budgeted, in compliance with the policies and procedures of the Board.

The Board operates in Florida's Sunshine Law, which maintains transparency in government, and requires that decisions of the Board only be made in a public meeting. Therefore, a County Administrator is appointed by the Board and is responsible for implementing the policies and procedures established by the Board, as well as overseeing the day-to-day operations of the County departments per F.S. 125.74

TAYLOR COUNTY'S BUDGET | OPERATING COSTS

The County must prepare an annual budget authorizing the spending of public money. State law requires the County to have a balanced budget that can only be amended by the Board of County Commissioners at public board meetings. The fiscal year for the budget begins on October 1st and ends on September 30th.

COUNTY DEPARTMENT	FY2020 BUDGET	FY2021 BUDGET	PERCENT CHANGE
-------------------	---------------	---------------	----------------

Board of County Commissioners	324,280	342,390	5.6%
County Administrator Dept	225,562	251,284	11.5%
County Jail	260,142	322,370	23.9%
Solid Waste Recycling	192,995	261,260	35.4%
Mosquito Control (Local)	58,725	63,377	7.9%
County Development (TCDA)	100,000	100,000	0.00%
Library (County Funded)	273,125	246,546	-9.7%
Sports Complex (Operational)	288,808	170,178	-41.1%
Engineering & Public Works	3,621,188	3,376,876	-6.7%
Secondary Rd Paving Fund	2,990,367	2,386,039	-20.2%
Solid Waste Collection	1,309,868	1,404,950	7.3%

CONSTITUTIONAL OFFICERS

Sheriff	6,998,054	7,433,054	6.2%
Supervisor of Elections	583,140	657,700	12.8%
Tax Collector	164,503	190,435	15.8%
Property Appraiser	853,178	893,746	4.8%
Clerk of the Circuit Court & Comp.	961,748	995,167	3.5%

MSTU

Fire Department	1,384,387	1,788,233	29.2%
-----------------	-----------	-----------	-------

SMALL COUNTY SURTAX

Sheriff's %	425,000	475,000	11.8%
Hospital %	425,000	1,267,852	198%
County % + Reserve	3,725,000	3,857,183	3%

AMERICAN RESCUE PLAN

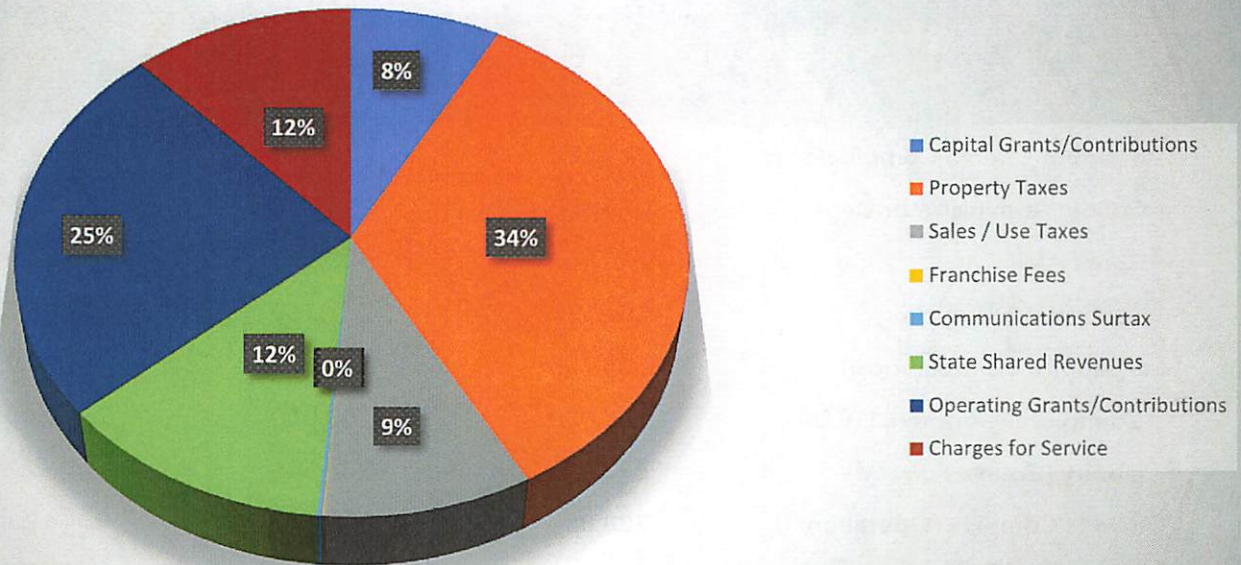
American Rescue Plan	0.00	2,094,763	100%
----------------------	------	-----------	------

REVENUES

The county's total primary governmental activities revenues increased by \$890,089.

The total revenues increase is mainly a result of a much larger grant revenue.

The total revenues for 2021 equaled \$38,811,318.

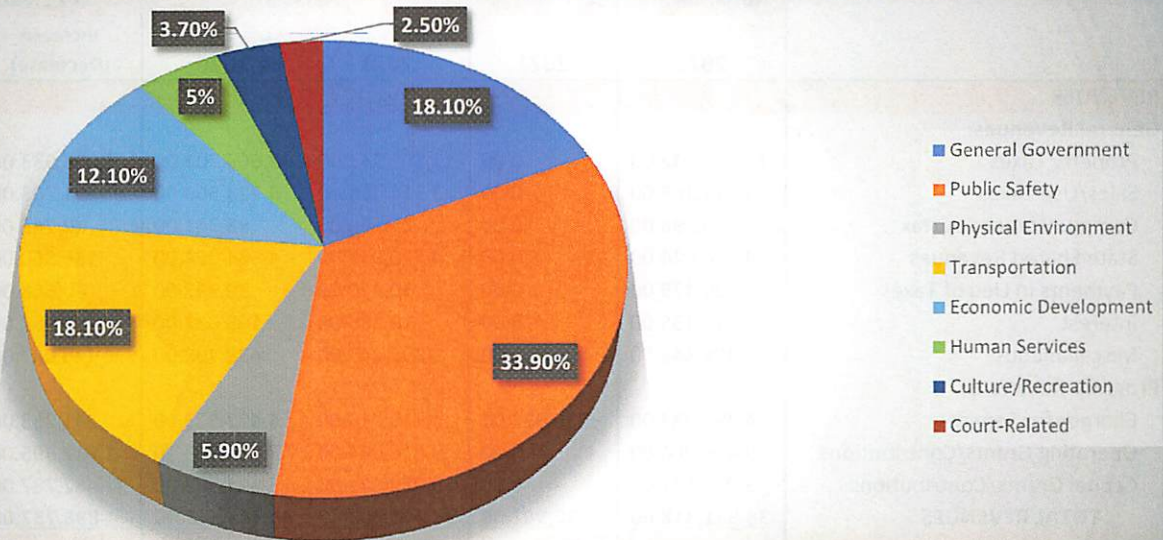


Property taxes comprise the majority of the County's revenue. Other taxes include sales tax, gas taxes, and tourist development taxes. Sales taxes are received from the state and can be used for any lawful purpose. Gas taxes are collected on fuel sold in the county and are used solely for road construction, maintenance and Public Works operations. Small County Surtax is the extra penny that was initially approved by voters to pay the bond debt associated with the construction of Doctors Memorial Hospital. It is now being utilized for infrastructure improvements such as buildings, roads and other capital, as well as the operational cost of EMS. Tourist development taxes are collected from rental lodging and used to promote tourism in Taylor County.

Program revenues include charges for services and capital and operating grants. Charges for services includes fees collected for services provided by the County and include court fees, recording fees, and fees charged to other governments.

EXPENDITURES

The county's total primary governmental activities expenses decreased by \$6,419,902.
The total expenditures for 2021 equaled \$31,083,381.



General Government includes services that are provided by the legislative and administrative branches of the County. These operations include Board departments such as county administrator, county attorney, facilities and human resources.

Public Safety includes law enforcement, fire services, animal services and building inspections.

Physical Environment includes services relating to the management of natural resources, such as the landfill and solid waste management.

Transportation Services includes the countywide road system, construction and maintenance of roads and streets.

Economic Development includes services that develop and improve the economic condition of the community, including housing and veteran services.

Human Services includes services for the care, treatment and control of human illness, injury or handicap. These services are for mental health, physical health, public assistance and health care for indigent citizens.

Culture / Recreation includes services provided through parks and recreation programs and the countywide library system.

Court-Related includes costs associated with the Taylor County courthouse facilities.

STATEMENT OF ACTIVITIES

Condensed for Fiscal Years Ending September 30, 2021

	Governmental	Business-Type	TOTALS		2021 Versus 2020	
	2021	2021	2021	2020	Increase (Decrease)	Percent Change
REVENUES						
General Revenues:						
Property Taxes	13,105,242.00	0.00	13,105,242.00	12,069,709.00	1,035,533.00	8.6%
Sales/Use Taxes	3,514,768.00	0.00	3,514,768.00	3,223,560.00	291,208.00	9.0%
Communications Surtax	85,598.00	0.00	85,598.00	88,341.00	(2,743.00)	-3.1%
State Shared Revenues	4,720,944.00	0.00	4,720,944.00	4,584,084.00	136,860.00	3.0%
Payments in Lieu of Taxes	30,429.00	0.00	30,429.00	30,997.00	(568.00)	-1.8%
Interest	12,135.00	0.00	12,135.00	105,022.00	(92,887.00)	-88.4%
Miscellaneous	398,343.00	0.00	398,343.00	438,400.00	(40,057.00)	-9.1%
Program Revenues:						
Charges for Services	4,488,234.00	230,982.00	4,719,216.00	4,477,933.00	241,283.00	5.4%
Operating Grants/Contributions	9,416,004.00	0.00	9,416,004.00	7,603,609.00	1,812,395.00	23.8%
Capital Grants/Contributions	3,039,621.00	0.00	3,039,621.00	5,521,908.00	(2,482,287.00)	-45.0%
TOTAL REVENUES	38,811,318.00	230,982.00	39,042,300.00	38,143,563.00	898,737.00	2.4%
EXPENSES						
General Government	5,635,433.00	0.00	5,635,433.00	7,414,037.00	(1,778,604.00)	-24.0%
Public Safety	10,531,421.00	0.00	10,531,421.00	12,654,384.00	(2,122,963.00)	-16.8%
Physical Environment	1,852,406.00	0.00	1,852,406.00	1,779,852.00	72,554.00	4.1%
Transportation	5,637,714.00	227,505.00	5,865,219.00	6,010,584.00	(145,365.00)	-2.4%
Economic Environment	3,776,016.00	0.00	3,776,016.00	6,208,009.00	(2,431,993.00)	-39.2%
Human Services	1,533,556.00	0.00	1,533,556.00	1,537,007.00	(3,451.00)	-0.2%
Culture/Recreation	1,160,798.00	0.00	1,160,798.00	1,145,243.00	15,555.00	1.4%
Court-Related	766,094.00	0.00	766,094.00	950,339.00	(184,245.00)	-19.4%
Interest on Long-Term Debt	22,603.00	0.00	22,603.00	13,889.00	8,714.00	62.7%
Miscellaneous	167,340.00	(613.00)	166,727.00	0.00	166,727.00	0.0%
TOTAL EXPENSES	31,083,381.00	226,892.00	31,310,273.00	37,713,344.00	(6,403,071.00)	-17.0%
CHANGE IN NET POSITION	7,727,947.00	4,090.00	7,732,027.00	430,219.00	7,301,808.00	
Net position - Beginning	89,063,284.00	232,274.00	89,295,558.00	88,865,339.00	430,219.00	0.5%
NET POSITION - ENDING	96,791,221.00	236,364.00	97,027,585.00	89,295,558.00	7,732,027.00	8.7%

Program Revenues = Terms used in the statement of activities, which includes charges for services, operating grants, and capital grants.

General Revenues = All of the revenues that are not required to be reported as program revenues in the government-wide statement of activities. Include property taxes, sales and use taxes, state shared revenues, county-levied taxes

Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. County's total revenues for fiscal year 2021 increased by 2.4% from fiscal year 2020. The total expenses increased by 17% from the previous year.

NET POSITION

Condensed for Fiscal Years Ending September 30, 2021

	Governmental Activities	Business-Type Activities	TOTALS		2021 Versus 2020	
	2021	2021	2021	2020	Increase (Decrease)	Percent Change
ASSETS						
Current and other assets	30,892,449.00	176,307.00	31,068,756.00	26,058,033.00	5,010,723.00	19.2%
Non-Current assets	82,568,732.00	91,546.00	82,660,278.00	81,339,585.00	1,320,693.00	1.6%
TOTAL ASSETS	113,461,181.00	267,853.00	113,729,034.00	107,397,618.00	6,331,416.00	5.9%
LIABILITIES						
Current and Other liabilities	2,564,786.00	21,242.00	2,586,028.00	4,245,358.00	(1,659,330.00)	-39.1%
Non-Current Liabilities	6,353,883.00	4,127.00	6,358,010.00	19,142,937.00	(12,784,927.00)	-66.8%
TOTAL LIABILITIES	8,918,669.00	25,369.00	8,944,038.00	23,388,295.00	(14,444,257.00)	-61.8%
Deferred Inflows of Resources	11,036,928.00	8,714.00	11,045,642.00	729,171.00	10,316,471.00	1414.8%
NET POSITION						
Net Investment in Capital Assets	82,056,815.00	91,546.00	82,148,361.00	80,586,257.00	1,562,104.00	1.9%
Restricted	10,484,008.00	0.00	10,484,008.00	7,630,635.00	2,853,373.00	37.4%
Unrestricted	4,250,398.00	144,818.00	4,395,216.00	1,078,666.00	3,316,550.00	307.5%
TOTAL NET POSITION	96,791,221.00	236,364.00	97,027,585.00	89,295,558.00	7,732,027.00	8.7%

Assets: Includes such items as pooled cash, investments, receivables, inventories, deposits and prepaid items.

Long-Term Liabilities: Includes such items as bonds, compensated absences, and other County obligations.

Net Investment in Capital Assets: Represents amounts invested in capital assets which include County land, construction in progress, equipment, infrastructure and buildings, and improvements, less accumulated depreciation and any outstanding debt used to acquire these assets.

The Statement of Net Position is a summary of what the County owns (assets) and owes (liabilities). The difference between the two is reported as net position. Over time, the net position serves as a useful indicator of whether the financial position of the County is improving.

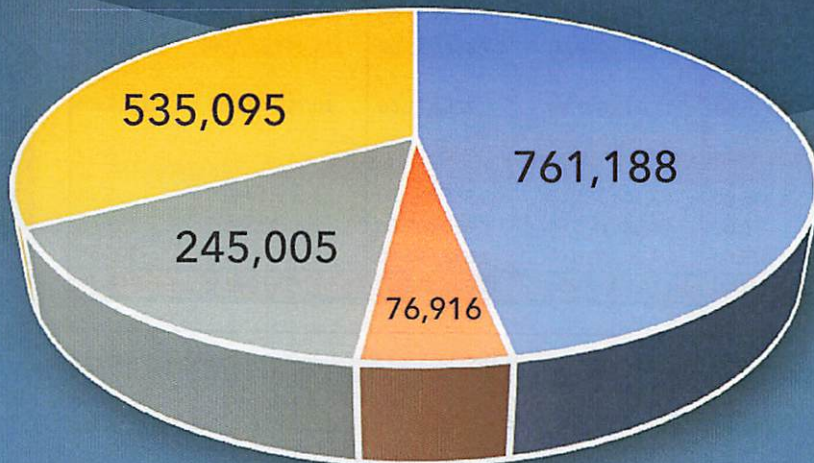
The net position of the County increased by 8.7% in fiscal year 2021.

FUEL/GAS TAXES

(Deficit Funded With Transfer From Secondary Road Funds)

FY21 REVENUE: \$1,618,204

REVENUE



- Local Option Fuel Tax
- 9th Cent Diesel Tax
- SBA Const. Gas Tax
- County Fuel Tax

Funds the operations of the Public Works and County Engineer Department, as well as the maintenance of roads.

FY21 EXPENDITURES: \$2,290,696

SMALL COUNTY SURTAX

Initially imposed 01/01/2000 to pay for the debt of the construction of Doctors Memorial Hospital. The debt was paid in full December 31, 2017.

The surtax currently funds the capital and infrastructure needs for the Constitutional Officers and County, as well as emergency medical services. 25% is allocated to Doctors Memorial Hospital and the Sheriff's Office for capital purchases, with \$400,000 being allocated to the operations of Emergency Medical Services. The remaining amount is to be used to fund capital / infrastructure for the County. In FY21 the amount of revenue received was \$2,108,289.00 with a carry forward balance from FY20 of \$511,957.00 totaling \$2,620,246.00. The total expenditures were \$2,030,100.00.

For FY21, expenditures were as follows:

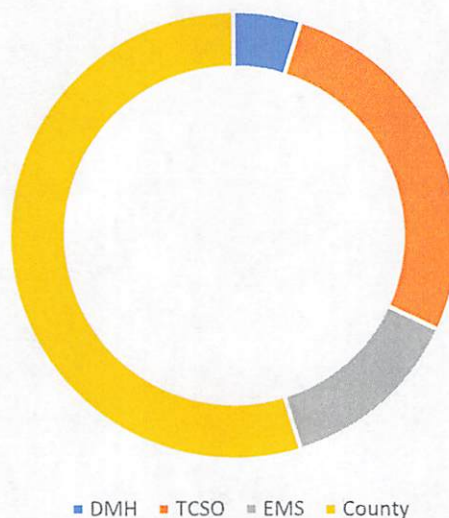
Doctors Memorial Hospital - expended \$99,294 on 3 surgical lights

Sheriff's Office - expended \$549,290 on 6 vehicles, vehicle equipment, quarterly payments for records mgmt., annual payment for jail body scanner, 4 Communications workstations, ac unit and annual payment for body cameras

Emergency Medical Services - expended \$270,274

County Capital - expended \$1,111,248 on fire station roof replacement, fire station electric heater, fire truck/SW/RD lease payments, SW/RD trucks

Amount Expended





SOLID WASTE



Solid Waste is responsible for the operation of nine collection centers located throughout the County. These sites are primarily for Taylor County home owners to bring their household garbage, yard waste and trash for disposal. There is an annual non-ad valorem assessment for unincorporated County home owners of \$140.00 (Last Increased in 2006). There is also currently a tax exemption / reduced rate for RV's and hunting camps, with the current assessed rate being \$46.67.

Solid Waste 6 Year Bottom Line View

<u>Fiscal Year</u>	<u>Revenue:</u>	<u>Expenses</u>	<u>NET</u>	<u>FYE Fund Balance*</u>
2016	\$ 1,226,538.98	\$ 1,165,619.60	\$ 60,919.38	\$ 563,713.26
2017	\$ 1,075,359.36	\$ 1,179,761.79	\$ (104,402.43)	\$ 459,310.83
2018	\$ 1,203,245.12	\$ 1,252,272.29	\$ (49,027.17)	\$ 410,630.83
2019	\$ 1,257,502.85	\$ 1,334,689.87	\$ (77,187.02)	\$ 333,443.81
2020	\$ 1,397,916.42	\$ 1,404,220.09	\$ (6,303.67)	\$ 327,140.14
2021	\$ 1,494,275.14	\$ 1,574,545.13	\$ (80,269.99)	\$ 246,870.15

*FYE Fund Balance is where we get the amount for CF/Reserves for the next fiscal year

**Capital Expenditures offset with transfer from Small County Surtax / One-Cent Sales Tax (reflected in Transfers/Revenue) began 2019

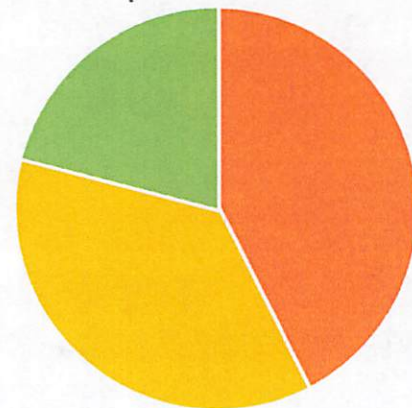
Revenue Breakdown:

<u>Fiscal Year</u>	<u>Non-Ad Assess.</u>	<u>Other</u>	<u>Transfers</u>	<u>Total</u>
2016	\$ 1,016,140.80	\$ 193,281.51	\$ 17,116.67	\$ 1,226,538.98
2017	\$ 1,017,132.76	\$ 51,739.93	\$ 6,486.67	\$ 1,075,359.36
2018	\$ 1,022,393.94	\$ 160,029.51	\$ 20,821.67	\$ 1,203,245.12
2019	\$ 1,032,043.21	\$ 160,963.30	\$ 64,496.34	\$ 1,257,502.85
2020	\$ 1,030,353.27	\$ 212,083.34	\$ 155,479.81	\$ 1,397,916.42
2021	\$ 1,044,276.21	\$ 213,107.65	\$ 236,891.28	\$ 1,494,275.14

Tourism Development / Bed Tax

Taylor County levies a five percent Tourist Development Tax that is intended to be used to strengthen the local economy, and increase employment by investing the receipts of the Tourist Development Tax to enhance, promote and advertise Taylor County and the tourism industry locally, nationally and internationally. The intended use of the tax will also unburden the County from the exclusive use of ad valorem funds to operate and maintain its tourism infrastructure. The estimated revenue for FY22 is \$425,000 with carry forward at \$895,000.

Expenditures

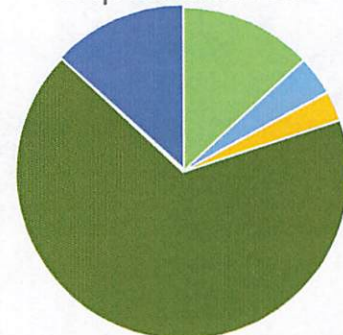


1 - 2% / TDC 3% Infrastructure 4 - 5% Operations

CARES ACT

Taylor County received a distribution from Florida Division of Emergency Management in the aftermath of the world pandemic, COVID-19, in the amount of \$3,763,624 and expended \$1,453,218 in 2020 and 2021

Expenditures



PPE(County/CO's) Food Distribution Health Dept
Small Business Assistance Individual Assistance

CONSTRUCTION IN PROGRESS

Old Dixie Hwy Sidewalk:

- Expenditures for FY 2020/2021: \$330,810.56

Steinhatchee Dock System:

- Expenditures for FY 2019/2020: \$136,183.92
- Expenditures for FY 2020/2021: \$301,423.39

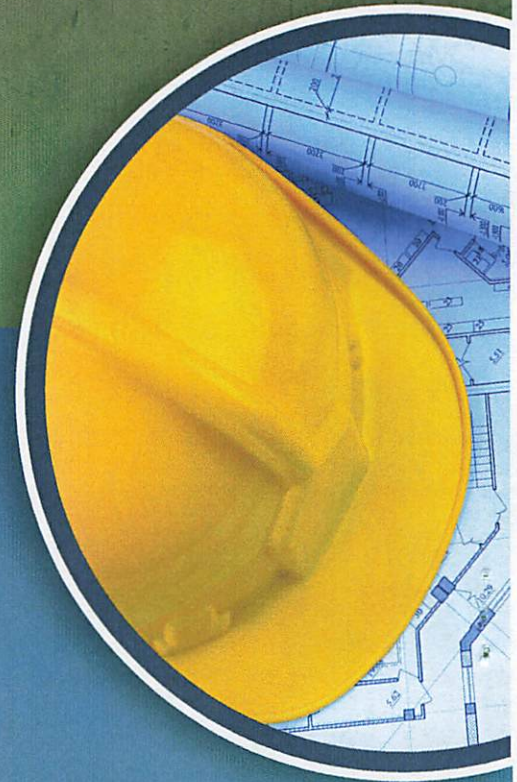
Capital Expenditures Budgeted for FY 22:

- Cedar Island Road Improvements
- Slaughter Road Improvements
- Gas Plant Road Improvements
- Steinhatchee/ 1st Avenue Road Improvements
- Fire Truck
- Grant for new fire station
- Grant for Hodges Park
- New security lighting and landscaping with native vegetation.

Renovate playground, baseball fields, exercise trail, picnic facility, adult outdoor fitness station.

Grant for Hodges park

- Renovation of playground with shade covering, beach access, restroom facilities and parking; add a picnic facility, sand volleyball court, nature study signage, security lighting, fishing pier boardwalk, sidewalk, and native landscaping



COUNTY HIGHLIGHTS

Completed Road Projects FY Ending 2021:

Foley Cutoff

- 16/17: \$41,856.05
- 18/19: \$49,121.15
- 19/20: \$327,209.60
- 20/21: \$823,905.75
- Total Cost: \$1,242,092.56

Hingson Tanner

- 20/21: \$343,574.96

Ellison Rd

- 20/21: \$1,271,669.18

Houck

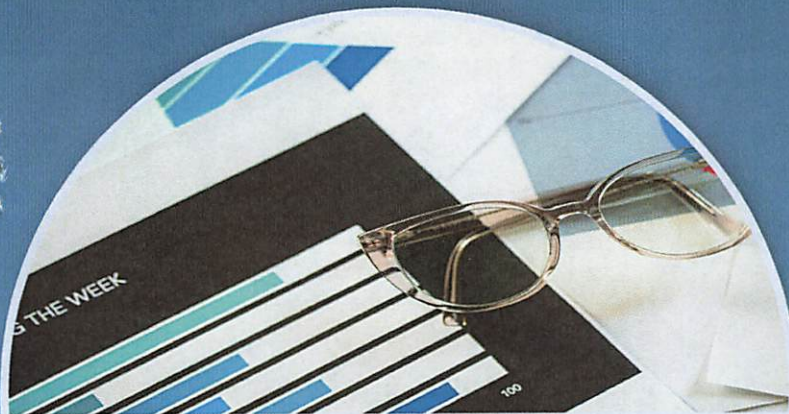
- 17/18: \$17,700.00
- 18/19: \$94,665.00
- 19/20: \$686,302.03
- 20/21: \$785,705.34
- Total Cost: \$1,584,372.37

Pinecrest

- 19/20: \$214,187.54
- 20/21: \$186,512.04
- Total Cost: \$400,699.58

San Pedro

- 15/16: \$47,266.16
- 16/17: \$52,001.00
- No listed expenditures for 17/18 or 18/19 in Fixed Assets
- 19/20: \$2,204,202.86
- 20/21: \$213,203.19



BCC FIXED ASSETS FYE 9/30/2021 AND FIXED ASSETS 2021 ADDITIONS -BY MAJOR CLASS

Class Code	Description	Initial Cost		Book Value	
B	Buildings	\$	199,053.70	\$	199,053.70
C	Construction-in-Progress	\$	679,826.93	\$	679,826.93
L & I	Land & Improvements	\$	6,400.00	\$	6,400.00
M	Machinery & Equipment	\$	1,675,289.74	\$	1,675,289.74
N	Infrastructure	\$	3,936,102.86	\$	3,936,102.86
Grand Total Additions		\$	6,496,673.23	\$	6,496,673.23

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

DEPARTMENT CONTACT LIST

Area Code: 850 (Unless Otherwise Specified)

DEPARTMENT	PHONE	FAX	DEPARTMENT	PHONE	FAX
<u>County Admin</u>	838-3500	838-3501	<u>Engineering Services</u>	838-3506	
LaWanda Pemberton - Administrator			Kenneth Dudley - County Engineer		
· Ext. 6			· Ext. 4		
Marsha Durden - Asst. Administrator					
· Ext. 7			<u>Environmental Services</u>	838-3533	838-3538
			Gary Wambolt - Director		
<u>County Attorney</u>	584-6113		· Mosquito Control	838-3539	838-3538
Conrad C. Bishop, Jr.					
<u>Animal Control</u>	838-3525	838-3538	<u>Fire/Rescue</u>	838-3522	
Diana Timmons - Coordinator			Dan Cassel-Chief		
			· Cell 295-1141		
<u>Building/Planning Department</u>			· Emergencies Only 911		
	838-3500	838-3501	<u>Grants</u>	838-3553	
Danny Griner - Building Official			Melody Cox - Grant Writer		
John Perkins - Building Inspector			Jami Evans - Grant Coordinator		
Le'etta Land -Technical					
· Ext. 1			<u>Housing-State Housing Initiative Program (SHIP)</u>		
<u>Code Enforcement</u>	838-3500	838-3501	Government Services Group (GSG) - Administrator		
Joseph Brenner - Code Enforcement Officer			· Jay Moseley		
· Ext. 3				(Toll-Free)	
				866-484-1975	352-381-8270
<u>County Extension</u>	838-3508	838-3546	<u>Human Resources</u>	838-3500	838-3501
Lori Wiggins - Director/Ext Agent III, M.S.			Traci Rowell - Director		
· Family/Consumer Sciences			· Ext. 8		
Victor Blanco - Ext Agent II, B.S.					
· Sea Grant			<u>Information Systems Technology</u>		
Lisa Strange - Ext Agent II, M.A.				838-3500	838-3501
· Agriculture/Natural Resources			Theresa Copeland - IT Director		
Abbey Tharpe - Ext Agent, M.S.			· Ext. 2		
· 4-H/Youth Development			<u>Perry-Foley Airport</u>	838-3519	838-3501
Rachel Higgs - OPS Technical			Ward Ketring - Manager		
<u>Emergency Management</u>	838-3575	838-3523	<u>Taylor County Health Department</u>		
John Louk - Director			Tonya Hobby - Administrator		
				584-5087	584-7335
<u>Taylor County Development Authority</u>			<u>Taylor County Public Library</u>		
	584-5627			838-3512	838-3514
<u>Public Works/Road Dept</u>	838-3528		JoAnn Morgan - Librarian		
Hank Evans - Public Works Director			· Serviced by Three Rivers Library System		
· Scott Knight - Road Supervisor			(386) 294-3858		
· Brenda Baumgardner - Road Manager					
· Purchasing	838-3532		<u>Veteran's Affairs</u>	838-3513	
			Denny Knight - Veteran Service Officer		
			Cell - 843-3283		

MASTER PROJECT LIST

<u>Project Name</u>	<u>Project Manager</u>	<u>Assigned To</u>	<u>Deadline</u>	<u>Status as of :</u>
---------------------	------------------------	--------------------	-----------------	-----------------------

8/26/2022

SMALL PROJECTS

Forest Capital Hall - Kitchen Remodel	Lori Wiggins	Lori Wiggins	9/30/2023	Project paused. Additional funding needed to fully renovate the kitchen to make it more useable for educational programs and outside user groups.
Forest Capital Hall - Parking Lot Repaving Project	Lori Wiggins	Hank Evans	9/30/2023	Budgeted- Need to identify which area to seek design.
Shady Grove - Fencing Project	Gary Wambolt	Gary Wambolt	9/30/2023	Budgeted
Shady Grove - Compactor Project	Gary Wambolt	Gary Wambolt	9/30/2023	Budgeted
Bernard Johnson - Fence Project	Gary Wambolt		9/30/2023	Budgeted
Shady Grove - Shelter/Slab Project	Gary Wambolt		9/30/2022	Materials Ordered
Hazardous Waste - Building Remodel	Gary Wambolt	Gary Wambolt	9/30/2023	Budgeted
Sports Complex - Security Camera Project	Dustin Russell		9/30/2023	Obtaining Quotes
Hodges Park Rehabilitation	Melody Cox		01/2023	Both the LWCF and Restore Act Grant's have been executed. County Engineer is preparing bid documents for the procurement of firm to complete required survey at the site. Engineer will prepare construction documents to go out for bid after completion of survey.
Animal Control - Kennel Drain System	Gary Wambolt		9/30/2023	Budgeted
Supervisor of Elections Concrete Pad and Roof	Danny O'Quinn	Danny O'Quinn	TBD	Concrete Pad installed. Considering options for roof.
Taxiway Realignment	Ward Ketring		2023	FAA rescheduled project to 2023 due to funding.

Restore Act - Canal Dredge Project	Melody Cox	Melody Cox	TBD	SEP Amendment was approved by Gulf Consortium to add the project to the SeP for the additional funding needed for the project using Pot 3 funds. GC approved grant application and application is currently in review by Treasury. The amendment to Treasury for the Pot 1 grant funding to extend the grant time lines and amendment to budget is currently in review by Treasury.
Design and Rehab of Runway 12-30 <u>FUNDED WITH START DATE</u>	Melody Cox	Ward Ketring	09/30/2024	Amendment #2 for additional funding fully executed. Awaiting start date.
USACE Flood Plain Management Services Study	Kenneth Dudley	Kenneth Dudley	+18 months	Funding Approved. List of of potential study areas forwarded to USACE on May 2021. Expecting results of review for Steinhatchee areas and review of additional areas June 2022.
Station 2 Construction <u>CONCEPTUAL/AWAITING FUNDING</u>	Dan Cassel	Dan Cassel	TBD	Legislative appropriation request made to the state to make up shortage from bids received. Not funded by Legislature in 2022.
Courthouse Improvements	LaWanda Pemberton	LaWanda Pemberton	N/A	Funded by Legislature; awaiting grant agreement
Southside Park	Dustin Russell	Dustin Russell	02/2023	Basketball court work to start the week of August 22nd. Purchase orders issued for parking lot striping and sidewalk replacement / repair. Rubber Mulch for playground has been received. Obtaining quotes for picnic tables and swings. Rubber mulch distribution pending tractor repair.
Deadman's Curve Realignment	Kenneth Dudley	Kenneth Dudley	TBD	Purchasing Agreement approved.
County Arena Repairs	Lori Wiggins	Lori Wiggins	TBD	No funding - Needs to be determined if there is a need and/or will be used.
Steinhatchee Boat Ramp Mobile Home Renovation			TBD	Not eligible for FEMA reimbursement. Staff considering options.

Airport Solar Farm	Melody Cox	Ward Ketring	TBD	Feasibility Study complete, land transfer complete.
<u>ROAD PROJECTS</u>				
Ellison Frith Road (Paving an unimproved roadway)	Kenneth Dudley	Kenneth Dudley	TBD	Project on hold due to lack of funding
Gas Plant Road (Widening/Resurfacing)	Kenneth Dudley	Kenneth Dudley	06-30-2022	Project under construction. CEI managed by NFPS. Completion August 2022.
Slaughter Road (Widening/Resurfacing)	Kenneth Dudley	Kenneth Dudley	12-31-2023	North Florida Professional Services working to finalize design plans. Anticipated bid date Fall 2022.
Contractors Road (SCOP) - (Resurfacing & 3rd lane request	Kenneth Dudley	Kenneth Dudley	TBD	FDOT agreement to be reviewed by BOCC for approval
1st Ave South (Widening/Resurfacing)	Kenneth Dudley	Kenneth Dudley	06-30-2024	CHW working to finalize design plans and permitting. Anticipated bid date Fall 2023.
Cedar Island Road (Widening/Resurfacing)	Kenneth Dudley	Kenneth Dudley	12-31-2023	Under Design then permitting. Anticipated Bid date Winter 2022.
Ash Street (Widening/Resurfacing)	Kenneth Dudley	Kenneth Dudley	10-30-2025	Design Project awarded to CHW. Plan Completion Summer 2023.
McDaniel Road (Widening/Resurfacing)	Kenneth Dudley	Kenneth Dudley	12-30-2024	Design Project awarded to George & Associates.
Highway Safety Improvement Plan - HSIP for Beach Road	Kenneth Dudley	Kenneth Dudley	2022	Signage and pavement marking upgrades from Steinhatchee to Perry. Plans complete, Bid Winter 2022.
Granger Bridge - Replacement	Kenneth Dudley	Hank Evans	TBD	FDOT planning bridge replacement. FDOT requesting County project delivery using LAP program. Working through conceptual design.
Turner Rd Drainage - Houck/Lavalle/Turner properties	Kenneth Dudley	Hank Evans	TBD	Site visit with SRWMD August 2022. Requested project assistance from SRWMD. Awaiting response.
Ellison Rd Drainage - Pruitt/Thomas/Brantley properties	Kenneth Dudley	Hank Evans	TBD	Continued pursuit of project contingent on Owner approval(s)

