

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

PERRY, FLORIDA

MONDAY, JULY 17, 2023

9:00 A.M.

201 E. GREEN STREET

TAYLOR COUNTY ADMINISTRATIVE COMPLEX

OLD POST OFFICE

THE CHAIR CALLED THE FY 23/24 BUDGET WORK SESSION TO ORDER AT 9:00 A.M. THE MEMBERS OF THE BOARD ATTENDED THE MEETING AS FOLLOWS:

<u>DISTRICT</u>	<u>OFFICE</u>	<u>NAME</u>	<u>HOW ATTENDED</u>	<u>PORTION ATTENDED</u>
1	CHAIR	JAMIE ENGLISH	IN PERSON	ALL
2		JIM MOODY	IN PERSON	ALL
3	V-CHAIR	MICHAEL NEWMAN	IN PERSON	ALL
4		PAM FEAGLE	IN PERSON	PARTIAL-VIA ZOOM
5		THOMAS DEMPS	IN PERSON	ALL

A FULL BOARD BEING PRESENT.

COUNTY STAFF ATTENDED THE MEETING AS FOLLOWS:

<u>POSITION</u>	<u>NAME</u>	<u>HOW ATTENDED</u>	<u>PORTION ATTENDED</u>
CO ADMINISTRATOR	LAWANDA PEMBERTON	IN PERSON	ALL
ASST CO ADMIN	MARSHA DURDEN	IN PERSON	ALL
CO FINANCE DIR	DANNIELLE WELCH	IN PERSON	ALL

COUNTY CONSTITUTIONAL OFFICERS ATTENDED THE MEETING AS FOLLOWS:

<u>POSITION</u>	<u>NAME</u>	<u>HOW ATTENDED</u>	<u>PORTION ATTENDED</u>
CLERK OF COURT	GARY KNOWLES	IN PERSON	ALL
DEPUTY CLERK	SALINA GRUBBS	IN PERSON	ALL
SHERIFF	WAYNE PADGETT	IN PERSON	PARTIAL
UNDERSHERIFF	MARTY TOMPKINS	IN PERSON	PARTIAL
SUP OF ELECTIONS	DANA SOUTHERLAND	IN PERSON	PARTIAL
PROPERTY APPRAISER	SHAWNA BEACH	IN PERSON	PARTIAL
TAX COLLECTOR	MARK WIGGINS	IN PERSON	PARTIAL

COMMISSIONER DEMPS LED THE BOARD IN PRAYER, FOLLOWED BY THE PLEDGE OF ALLEGIANCE TO THE FLAG. BUSINESS WAS TRANSACTED AS FOLLOWS:

THE CHAIRMAN READ INSTRUCTIONS FOR CONFERENCE CALL-IN LINE.

4. THE BOARD TO HOLD BUDGET WORKSHOPS TO DISCUSS ALL ASPECTS OF FY 2023/2024 BUDGET PRIORTIES.

DANNIELLE WELCH, COUNTY FINANCE DIRECTOR, APPEARED AND PRESENTED THE BOARD WITH A BUDGET OVERVIEW FOR FY 2023/2024

THE BOARD DISCUSSED PROPOSED BUDGETS FOR FY 23/24 WITH THE FOLLOWING:

COMMISSIONER FEAGLE- WOULD LIKE TO SEE THE FIREFIGHTERS PAY INCREASE TO \$19.35/HR AND WOULD LIKE TO SEE OTHER DEPARTMENTS EACH YEAR.

COMMISSIONER NEWMAN AND COMMISSIONER MOODY NOT IN FAVOR OF THE PAY INCREASE FOR FIREFIGHTERS TO \$19.35/HR, BUT WOULD LIKE TO SEE AN EQUAL AMOUNT ACROSS THE BOARD FOR EACH EMPLOYEE.

COMMISSIONER MOODY-WOULD LIKE TO SEE MORE THAN \$1.00 PAY RAISE FOR ALL COUNTY EMPLOYEES.

FINANCE DIRECTOR TO CALCULATE A BUDGET INCREASE FOR \$1.50- \$2.00 AND BRING BACK TO THE BOARD.

CHAIRMAN ENGLISH PROPOSED COUNTY ATTORNEY PAY INCREASE. ALL BOARD MEMBERS IN FAVOR.

- \$32,000.00 RETAINER
- \$170.00/PER HR.

ATTACHMENTS: POWERPOINT PRESENTATION; FY 2023/2024 REQUESTED BUDGET SUMMARY BY DEPARTMENT

SHERIFF WAYNE PADGETT, APPEARED AND REQUESTED:

- \$1.00 PER HR. PAY INCREASE WITH BENEFITS
- 43.1% INSURANCE INCREASE

BOARD IN FAVOR OF THE ALLOCATION OF 25% OF THE 1-CENT SALES TAX.

SUPERVISOR OF ELECTIONS, DANA SOUTHERLAND-APPEARED AND REQUESTED A 15% INCREASE.

TAX COLLECTOR, MARK WIGGINS-BUDGET JUST INCLUDES THE \$1 PER HOUR FOR EMPLOYEE RAISES.

- STILL LOOKING AT BUILDINGS TO MOVE MY OFFICE OUT OF THE COURTHOUSE. \$1.2-\$1.5 MILLION ESTIMATED COST FOR NEW BUILDING FOR TAX COLLECTOR AND PROPERTY APPRAISER.
- COUNTY WILL SAVE ABOUT \$58,000 IN RENTING. STATE'S ATTORNEY AND GUARDIAN AD LITEM WILL MOVE BACK INTO COURTHOUSE.

PROPERTY APPRAISER, SHAWNA BEACH-THANKED THE BOARD AND PRESENTED TAX ROLL PRESENTATION

- 2ND LARGEST IN TANGIBLE PROPERTY THAN OTHER COUNTIES
- TAXES ARE BASED OFF OF REAL ESTATE MARKET AND MILLAGE RATES
- IF BUSINESSES IS NO LONGER OPPEARATING AND STILL HAS PROPERTY IN TAYLOR COUNTY AS OF JAN. 1ST, IT IS STILL TAXED.

ATTACHMENT: PRESENTATION

TAYLOR COUNTY DEVELOPMENT AUTHORITY (TCDA), RAY CURTIS ATTY AND WALLACE HOLMES, CHAIRPERSON - PRESENTED THE BOARD WITH A HANDOUT

- REQUESTED A 5% INCREASE IN BUDGET
- LOOKING TO HIRE AN ECONOMIC DEVELOPMENT DIRECTOR TO HELP BRING IN BUSINESSES TO TAYLOR COUNTY AND HELPS WITH ADMINISTRATION DUTIES. (\$80,000-\$90,000-YEAR)

COMMISSIONER FEAGLE- WHAT DOES THE TCDA HAVE TO SHOW AND WHAT IMPROVEMENTS ARE TO COME? THE BOARD NEEDS TO HAVE A DISCUSSION BEFORE MAKING ANY DECISIONS.

RAY CURTIS- THE CHAMBER OF COMMERCE WOULD POSSIBLY HELP WITH SOME OF THE ADMINISTRATIVE DUTIES LIKE ANSWERING EMAILS AND CALLS.

CHAIRMAN ENGLISH- NEED TO FACILITATE A MEETING WITH THE CHAMBER OF COMMERCE TO SEE IF THEY WOULD BE INTERESTED IN HELPING TCDA. SET ON JULY 25TH WORKSHOP AGENDA.

ATTACHMENT: HANDOUT

LAUREN FAISON-CLARK, INTERIM CEO, DMH- THANKED THE BOARD FOR THEIR SUPPORT AND PRESENTED A PRESENTATION. TOTAL ESTIMATED CAPITAL NEEDS \$4, 088,339 (FACILITY \$758K AND CLINICAL \$3,330,339)

- FACILITY NEEDS INCLUDE: ROOF, BOILER PHONE SYSTEM, ETC.
- CLINICAL NEEDS INCLUDE: EQUIPMENT AND SERVICES FOR CARDIOPULMONARY, RADIOLOGY, SURGICAL, EMERGENCY AND REHAB
- TYPE 2 TRANSPORTATION VEHICLE

COMMISSIONER NEWMAN- IN SUPPORT OF THE TRANSPORTATION VEHICLE.

COMMISSIONER MOODY- IN SUPPORT OF CONTINUING THE ALLOCATION FROM THE 1-CENT SALES TAX TO HOSPITAL

ATTACHMENT: PRESENTATION

GARY KNOWLES, CLERK OF COURT- UPDATED THE BOARD ON THE FOLLOWING

- COUNTY BOARD MINUTES, ORDINANCE AND PLATES UPLOADING INTO THE SYSTEM
- DEEDS ONLINE
- PAFAR
- COURT SYSTEM CONVERSION
- JURY SYSTEM AND JURY PAYMENT
- QR CODE FOR BOAT RAMPS FEE
- PRESENTATION OF THE AUDIT REPORT AT NEXT BOARD MEETING

COMMISSIONER NEWMAN – IN FAVOR OF MOVING FORWARD WITH THE STEINHATCHEE FIRE STATION PROJECT.

COUNTY ADMINISTRATOR- POSSIBLE TO USE THE MSTU RESERVE TO HELP FUND FIRE STATION #2. WE WILL NEED TO REBID THE PROJECT. \$1.2 IS ALLOCATED FOR THE PROJECT.

GARY KNOWLES, CLERK-ADVISED THE BOARD IT IS GOOD TO HAVE A HEALTH MSTU FUND IN CASES OF AN EMERGENCY LIKE A HURRICANE TO HELP REBUILD OUR COUNTY.

COMMISSIONER DEMPS INQUIRED ABOUT THE SOFTBALL FIELD GRANT.

COUNTY FINANCE DIRECTOR- COUNTY TO MATCH \$283K TO GO WITH THE GRANT OUT OF THE GENERAL FUND RESERVES CAPITAL IMPROVEMENT. COUNTY FINANCE DIRECTOR TO MAKE CHANGES TO THE BUDGET REQUEST.

COUNTY ADMINISTRATOR- THE BASKETBALL COURT IN SHADY GROVE HOLDS WATER. COMMISSIONER FEAGLE WOULD LIKE TO SEE A PERMANENT SOLUTION. THE STAFF HAS REQUESTED TO HAVE IT RESURFACED. EST. \$42,040 FROM GENERAL FUND.

CHAIRMAN ENGLISH IN FAVOR.

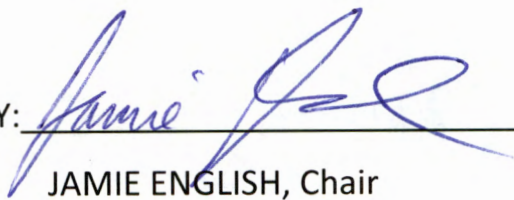
COMMISSIONER NEWMAN-WOULD LIKE TO SEE GRANT FUNDING TO HELP WITH THE SENIOR CITIZEN CENTER. THE FUNDING COULD GO TOWARDS REPAIRING THE BUILDING.

COMMISSIONER DEMPS-CONCERNED WITH PUTTING MONEY INTO THE BUILDING. WE NEED TO HELP FEED THEM.

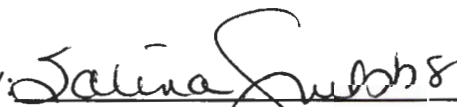
GARY KNOWLES, CLERK- BOARD MAY WANT TO REQUIRE AN AUDIT REPORT OF SPENDINGS.

THERE BEING NO FURTHER DISCUSSION THIS DATE, THE MEETING WAS CONTINUED TO A DATE AND TIME CERTAIN OF MONDAY, JULY 24, 2023 AT 9:00 A.M.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: 
JAMIE ENGLISH, Chair

ATTEST:

BY: 
SALINA GRUBBS, D.C. for
GARY KNOWLES, Clerk

**Taylor County
2023 - 2024
Budget**

**July 17, 2023
Workshop**

2023/2024 BUDGET

CHANGE IN GROSS TAXABLE VALUES FOR BUDGETARY PURPOSES:

	BCC - GENERAL	MSTU
Line 4 - FORM DR-420 (preliminary)		
(current year gross taxable value for operating purposes)	\$ 1,958,102,863	\$ 1,668,325,995
Line 4 - FORM DR-420		
2022 Tax Year (prior year/preliminary)	\$ 1,741,944,986	\$ 1,456,806,618
Gross Taxable Value Increase	\$ 216,157,877	\$ 211,519,377
% Increase	12.41%	14.52%

2023/2024 BUDGET

PROPOSED MILLAGE RATE vs ROLLED - BACK RATE

	Current Year 23/24 Proposed Millage Rate <i>(keeping millage rate constant)</i>	Rolled - Back Rate	Difference
GENERAL FUND	7.2426	6.5604	0.6822
MSTU	1.2250	1.0915	0.1335
TOTAL	8.4676	7.6519	0.8157

The proposed aggregate millage rate represents a 10.62% increase above the rolled-back rate.

Rolled - Back Rate: the millage rate that would generate the same amount of ad valorem tax revenue as the "prior year", based on current year gross taxable values.

As a result of the increase in gross taxable values for 2023, the rolled - back rate would represent a millage rate decrease.

2023/2024 BUDGET

AD VALOREM TAX LEVY (REVENUE) COMPARISON

(based on keeping the millage rate constant)

	2023 VALUES 2023/2024 BUDGET	2022 VALUES 2022/2023 BUDGET	REVENUE INCREASE 2021/2022 BUDGET	
GENERAL FUND (7.2426 mills)	\$ 14,181,756	\$ 12,616,210	\$ 1,565,546	12.41%
MSTU FUND (1.2250 mills)	\$ 2,043,699	\$ 1,784,588	\$ 259,111	14.52%
TOTAL (8.4676 mills)	\$ 16,225,455	\$ 14,400,798	\$ 1,824,657	12.67%

*Revenue increase by keeping the millage rate constant - due to increase in gross taxable values

2023/2024 BUDGET**TOTAL PROPOSED BUDGET - BY FUND**

FUND	2023/2024 PROPOSED	2022/2023 (PRIOR YEAR)	INCREASE (DECREASE)	FUNDING PROVIDED BY:
GENERAL FUND	\$ 38,592,674	\$ 33,643,962	\$ 4,948,712	Ad Valorem Taxes, State Revenue...
AIRPORT FUND	\$ 4,172,810	\$ 3,285,547	\$ 887,263	Leases and Grants
BOATING & IMPROVEMENT FUND	\$ 21,000	\$ 19,000	\$ 2,000	Vessel Registration Fees
ROAD & BRIDGE FUND	\$ 3,662,223	\$ 3,234,050	\$ 428,173	Gas Taxes, TRF
SECONDARY ROAD PAVING FUND	\$ 3,309,888	\$ 3,124,684	\$ 185,204	Gas Tax, CF
MSTU FUND	\$ 5,794,316	\$ 5,324,134	\$ 470,182	Ad Valorem Taxes, Permits, Fees
SOLID WASTE FUND	\$ 2,358,839	\$ 2,212,777	\$ 146,062	Special Assessment, Grants, Fees
CDBG Grant	\$ 714,870	\$ 729,300	\$ (14,430)	Grant
COUNTY LANDFILL FUND	\$ 696,000	\$ 726,000	\$ (30,000)	Surcharge - Regional LF, CF
MSBU FUNDS	\$ 362,197	\$ 337,742	\$ 24,455	Special Assessments, CF
AFFORDABLE HOUSING FUNDS	\$ 685,662	\$ 596,378	\$ 89,284	Grants (SHIP), CF
SALES TAX REVENUE FUND	\$ 18,170	\$ 24,469	\$ (6,299)	1-cent Disc. Sales Tax/HOSPITAL, CF
SMALL COUNTY SURTAX	\$ 6,000,000	\$ 5,400,000	\$ 600,000	1-cent Discretionary Sales Tax, CF
SCOP/SCRAP/PAVING FUNDS	\$ 8,138,825	\$ 8,406,012	\$ (267,187)	Grants
AMERICAN RESCUE PLAN FUND	\$ 4,231,158	\$ 4,184,000	\$ 47,158	Grant, CF
AIRPORT ENTERPRISE FUND	\$ 566,838	\$ 585,284	\$ (18,446)	Airport Fuel Sales, CF
TOURIST DEVELOPMENT FUND	\$ 1,015,000	\$ 935,000	\$ 80,000	2-cent Tourist Tax, CF
TOURISM INFRASTRUCTURE/3rd CENT	\$ 385,000	\$ 270,000	\$ 115,000	3rd-cent Tourist Tax, CF
TOURISM OPERATIONS/4th&5th CENT	\$ 1,055,000	\$ 765,000	\$ 290,000	4th & 5th - cent Tourist Tax, CF
TOTAL BUDGET	\$ 81,780,470	\$ 73,803,339	\$ 7,977,131	

**GENERAL FUND OVERALL BUDGET
FISCAL YEAR 2023/2024**

DRAFT 1 - 07/17/2023 - AMENDED

REVENUE	Current Year Budget	Prior Year Budget @10/01/22	Difference	Notes
AD VALOREM TAX LEVY (7.2426 mills)	\$14,181,756	\$12,616,210	\$1,565,546	
LESS 5% ALLOWANCE	(\$709,088)	(\$630,811)	(\$78,277)	
NET / BUDGETED AD VALOREM TAXES	\$13,472,668	\$11,985,399	\$1,487,269	
NET BUDGETED REVENUE INCREASE \$1,565,546 --- 12.4% (BASED ON KEEPING MILLAGE RATE THE SAME)				
STATE SHARED REVENUES				
1/2 CENT SALES TAX DISTRIBUTIONS	\$1,710,000	\$1,615,000	\$95,000	revenue increase
STATE REVENUE SHARING	\$550,000	\$525,000	\$25,000	revenue increase
PARIMUTUAL / RACING TAX	\$223,250	\$223,250	\$0	
OTHER (insurance agents, m/h lic, alcohol bev)	\$82,609	\$78,998	\$3,611	revenue increase
AD VALOREM TAX REVENUE OFFSET (fiscally constrained)	\$675,000	\$650,000	\$25,000	revenue increase
STATE GRANTS	\$2,010,425	\$157,276	\$1,853,149	offsets expenditure/increase
FEDERAL GRANTS	\$3,432,671	\$2,620,843	\$811,828	offsets expenditure/increase
REVENUE FROM OTHER LOCAL GOVERNMENTS	\$781,882	\$839,236	(\$57,354)	offsets expenditure/decrease
COURT RELATED REVENUES	\$115,200	\$118,250	(\$3,050)	revenue decrease
COMMUNICATIONS SERVICE TAX	\$90,000	\$90,000	\$0	
911 ACCESS FEES & GRANTS	\$167,378	\$155,500	\$11,878	offsets expenditure/increase
BOAT RAMP FEES & DECALS	\$106,700	\$106,700	\$0	
SPORTS COMPLEX CONCESSIONS & ADMISSIONS	\$27,000	\$20,000	\$7,000	revenue increase
INTERFUND TRANSFER from 3RD, 4TH/5TH Cent Tourism Tax	\$282,128	\$253,054	\$29,074	revenue increase/offsets expenditure
TRANSFER from ROAD AND BRIDGE (Purchasing Dept)	\$28,505	\$30,198	(\$1,693)	revenue decrease/offsets expenditure
TRANSFER from SECONDARY RD PAVING (work squad)	\$32,500	\$32,500	\$0	effective FY20
MISCELLANEOUS REVENUE	\$317,558	\$167,758	\$149,800	revenue increase
ALL OTHER REVENUE TOTAL	\$10,632,806	\$7,683,563	\$2,949,243	
SUBTOTAL - RECURRING REVENUE	\$24,105,474	\$19,668,962	\$4,436,512	
CASH BROUGHT FORWARD (estimated at 09/30/23)	\$15,452,000	\$13,975,000	\$1,477,000	
TOTAL BUDGETED REVENUE	\$39,557,474	\$33,643,962	\$5,913,512	

GENERAL FUND OVERALL BUDGET

FISCAL YEAR 2023/2024

OPERATING EXPENDITURES	Current Year Budget	Prior Year Budget	Difference	Notes
PERSONAL SERVICES (BCC Salaries & Benefits)	\$2,106,964	\$2,092,016	\$14,948	expenditure increase
OPERATING EXPENDITURES	\$3,072,358	\$2,907,828	\$164,530	expenditure increase
OPERATING CAPITAL OUTLAY (non-major)	\$13,554	\$13,554	\$0	
TRANSFERS TO R & B AND MSTU	\$200,900	\$173,369	\$27,531	expenditure increase
TRANSFER TO SHERIFF (E911 - designated funding source)	\$85,500	\$80,000	\$5,500	expenditure increase
TRANSFER TO SHERIFF (Emergency Management Match)	\$49,530	\$49,180	\$350	expenditure increase
TRANSFER TO OFFICE - SHERIFF	\$8,583,616	\$8,161,148	\$422,468	expenditure increase
TRANSFER TO OFFICE - SUPERVISOR OF ELECTIONS	\$707,510	\$624,006	\$83,504	expenditure increase
TRANSFER TO OFFICE - TAX COLLECTOR	\$235,503	\$226,573	\$8,930	expenditure increase
TRANSFER TO OFFICE - PROPERTY APPRAISER	\$1,039,398	\$983,679	\$55,719	expenditure increase
TRANSFER TO OFFICE - CLERK	\$1,076,277	\$1,040,983	\$35,294	expenditure increase
SUBTOTAL - OPERATING EXPENDITURES	\$17,171,110	\$16,352,336	\$818,774	overall operating increase
SHERIFF'S EDUCATIONAL FUNDS	\$21,800	\$24,000	(\$2,200)	legally designated new year funds
E911 FUNDS	\$92,878	\$87,500	\$5,378	legally designated new year funds
COURT IMPROVEMENT/INNOVATIONS	\$20,800	\$21,200	(\$400)	legally designated new year funds
SUBTOTAL - LEGALLY DESIGNATED NEW YEAR	\$135,478	\$132,700	\$2,778	(funding reflected in recurring revenue)
EMERGENCY MEDICAL SERVICE/CENTURY	\$408,516	\$408,516	\$0	no change
COUNTY DEVELOPMENT - TCDA	\$100,000	\$100,000	\$0	expenditure increase
HEALTH DEPARTMENT	\$50,000	\$50,000	\$0	no change
SUBTOTAL - OTHER RECURRING EXPENDITURES	\$558,516	\$558,516	\$0	overall increase
RESTORE ACT / DEPT OF TREASURY - HODGES PK RENOV.	\$1,012,095	\$1,032,095	(\$20,000)	grant funded capital
RESTORE ACT / DEPT OF TREASURY - CANAL DREDGING	\$1,257,359	\$1,225,137	\$32,222	grant funded capital
RESTORE ACT / DEPT OF TREASURY - BY PASS FEASIBILITY	\$350,000	\$0	\$350,000	grant funded capital
RESTORE ACT / DEPT OF TREASURY - SPRING WARR ACQ	\$591,686	\$0	\$591,686	grant funded capital
LWCF GRANT - HODGES PARK RENOVATION	\$200,000	\$200,000	\$0	grant funded capital
CDBG-MIT / JAIL GENERATOR	\$320,204	\$0	\$320,204	grant funded capital
JAIL EXPANSION GRANT	\$1,065,051	\$0	\$1,065,051	grant funded capital
COURTHOUSE IMPROVEMENT GRANT	\$479,175	\$0	\$479,175	grant funded capital
LAST FISCAL YEAR PROJECTS COMPLETED	\$0	\$168,178	(\$168,178)	project(s) completed FY22
SUBTOTAL - NEW GRANT FUNDED CAPITAL	\$5,275,570	\$2,625,410	\$2,650,160	(funding reflected in recurring revenue)

GENERAL FUND OVERALL BUDGET

FISCAL YEAR 2023/2024

	<u>Current Year Budget</u>	<u>Prior Year Budget</u>	<u>Difference</u>	<u>Notes</u>
SUPERVISOR OF ELECTIONS - EQUIPMENT LEASE PYMT (#7)	\$57,232	\$57,232	\$0	<i>payment #7</i>
SUPERVISOR OF ELECTIONS - ROOF REPLACEMENT	\$20,000	\$0	\$20,000	<i>*new</i>
SUPERVISOR OF ELECTIONS - HVAC SYSTEM	\$6,000	\$0	\$6,000	<i>*new</i>
GEN OPERATIONS/FINANCE - COURTHOUSE	\$10,000	\$10,000	\$0	<i>*new</i>
COUNTY JAIL - FLOOR REPLACEMENT	\$14,000	\$0	\$14,000	<i>*new</i>
COUNTY JAIL - DRYER	\$6,000	\$0	\$6,000	<i>*new</i>
COUNTY JAIL - FENCE	\$30,000	\$0	\$30,000	<i>*new</i>
SOUTHSIDE PARK - PICKLEBALL COURT	\$15,000	\$0	\$15,000	<i>*new</i>
HODGES PARK - CONSTRUCTION OF HOST SITE	\$15,000	\$0	\$15,000	<i>*new</i>
FCH/BLDGS & GROUNDS - PARKING LOT	\$84,000	\$84,000	\$0	<i>carry over from FY20</i>
SPORTS COMPLEX / OPERATIONS - SOCCER FENCE	\$12,000	\$0	\$12,000	<i>*new</i>
SPORTS COMPLEX / OPERATIONS - DRAG EQUIPMENT	\$20,000	\$0	\$20,000	<i>*new</i>
LAST FISCAL YEAR CAPITAL - COMPLETED	\$0	\$243,317	(\$243,317)	
SUBTOTAL - NEW NON-RECURRING CAPITAL	\$289,232	\$394,549	(\$105,317)	<i>funding reflected in GF RESERVE CAPITAL IMPROVEMENTS</i>
TOTAL EXPENDITURES (before Capital Adjustment)	\$23,429,906	\$20,063,511	\$3,366,395	<i>16.8% INCREASE</i>

GENERAL FUND OVERALL BUDGET									
FISCAL YEAR 2023/2024									
TOTAL RECURRING REVENUE						\$24,105,474			
TOTAL RECURRING EXPENDITURES						(\$23,140,674)	(adjusted for new non-recurring BCC capital \$289,232)		
						\$964,800			
BUDGETED RECURRING REVENUES EXCEED BUDGETED RECURRING EXPENDITURES									

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BUDGETED RECURRING REVENUES EXCEED BUDGETED RECURRING EXPENDITURES									

GENERAL FUND OVERALL BUDGET

FISCAL YEAR 2023/2024

REMAINING BUDGET FUNDED WITH CASH CARRY FORWARD	Current Year Budget	Prior Year Budget	Difference	Notes
(CAPITAL IMPROVEMENTS)				
PREVIOUS YEARS CAPITAL IMPROVEMENTS - COMPLETED	\$0	\$78,108	(\$78,108)	
CONTRACTOR ROAD REPAVING	\$157,905	\$157,905	\$0	
STEINHATCHEE RIVER BRIDGE LIGHTING	\$1,631	\$1,631	\$0	
STATE AID LIBRARY - CAPITAL OUTLAY BLDGS	\$30,800	\$10,761	\$20,039	\$ received in 2021 not expended
KEATON BEACH COASTAL PARK	\$17,014	\$14,684	\$2,330	
SPORTS COMPLEX CONSTRUCTION	\$20,165	\$19,319	\$846	
SPORTS COMPLEX DONATIONS	\$4,314	\$7,470	(\$3,156)	
SUBTOTAL	\$231,829	\$289,878	(\$58,049)	
(LEGALLY RESTRICTED/DESIGNATED)				
SHERIFF'S EDUCATIONAL PROGRAMS	\$157,161	\$154,850	\$2,311	legally restricted
TRAFFIC COMMUNICATIONS SURCHARGE	\$8,700	\$9,000	(\$300)	legally restricted
SCHOOL RESOURCE OFFICER DONATION	\$3,478	\$3,478	\$0	designated / received in fy17/18
SPECIAL LAW ENFORCEMENT TRUST	\$5,477	\$5,477	\$0	legally restricted
OPIOID LITIGATION SETTLEMENT	\$19,674	\$0	\$19,674	legally restricted
E911 FUNDS	\$252,179	\$266,555	(\$14,376)	legally restricted
MOSQUITO CONTROL - STATE	\$14,793	\$10,000	\$4,793	legally restricted
EMS/DEPT OF HEALTH GRANT	\$5,298	\$5,298	\$0	legally restricted
FL ARTS LICENSE PLATE PROGRAM	\$1,826	\$1,419	\$407	legally restricted
BOAT RAMP SINKING FUND	\$360,000	\$311,585	\$48,415	designated
KEATON BEACH COASTAL PARK	\$22,500	\$22,500	\$0	designated
ARTICLE V FUNDING / COURT	\$76,064	\$76,064	\$0	legally restricted
COURT IMPROVEMENT FUND	\$59,200	\$55,401	\$3,799	legally restricted
COURT INNOVATIONS	\$239,500	\$220,266	\$19,234	legally restricted
SUBTOTAL	\$1,225,850	\$1,141,893	\$83,957	

GENERAL FUND OVERALL BUDGET							
FISCAL YEAR 2023/2024							
REMAINING BUDGET FUNDED WITH				Current Year	Prior Year		
CASH CARRY FORWARD CONT...				Budget	Budget	Difference	Notes
(RESERVE FUNDS)							
RESERVE FOR CONTINGENCY				\$1,200,000	\$1,200,000	\$0	
RESERVE CASH BALANCE - NEXT FISCAL YEAR				\$2,000,000	\$2,000,000	\$0	
RESERVE FOR CAPITAL IMPROVEMENTS (as of 07/17/23)				\$9,947,534	\$8,510,625	\$1,436,909	reflects new non-recurring capital
RESERVE FOR COMPENSATED ABSENCES				\$75,000	\$75,000	\$0	
RESERVE FOR SALE OF OLD HOSPITAL				\$310,050	\$310,050	\$0	
RESERVE FOR LAND SALE				\$119,500	\$0	\$119,500	
RESERVE FOR CAPITAL IMPROVEMENT/JAIL (as of 07/09)				\$53,005	\$53,005	\$0	
SUBTOTAL				\$13,705,089	\$12,148,680	\$1,556,409	
TOTAL BUDGETED EXPENDITURES				\$38,592,674	\$33,643,962	\$4,948,712	

MSTU FUND - OVERALL**2023/2024 BUDGET**

	2023/2024 PROPOSED	2022/2023 (PRIOR YEAR)	INCREASE (DECREASE)
REVENUE			
AD VALOREM TAX LEVY (1.2250 mills)	\$ 2,043,699	\$ 1,784,588	\$ 259,111
LESS 5% BUDGET ALLOWANCE	\$ (102,185)	\$ (89,229)	\$ (12,956)
NET / BUDGETED AD VALOREM TAXES	\$1,941,514	\$ 1,695,359	\$ 246,155

***Net budgeted tax revenue INCREASE \$259,111 --- 14.5% --- if millage rate is kept constant**

All Other Revenue:

AD VALOREM TAX REVENUE --- OFFSET	\$ 90,000	\$ 80,000	\$ 10,000
BUILDING PERMIT FEES	\$ 170,000	\$ 150,000	\$ 20,000
BUILDING PERMIT FEES --- CITY REIMBURSEMENT	\$ 30,000	\$ 30,000	\$ -
BUSINESS LICENSE FEES	\$ 25,000	\$ 25,000	\$ -
PLANNING FEES	\$ 5,000	\$ 3,000	\$ 2,000
ANIMAL CONTROL FEES (SHELTER)	\$ 1,500	\$ 1,500	\$ -
ANIMAL CONTROL FEES --- CITY REIMBURSEMENT	\$ 65,000	\$ 64,600	\$ 400
MISCELLANEOUS	\$ 30,000	\$ 8,050	\$ 21,950
SUBTOTAL - ALL OTHER REVENUE	\$ 416,500	\$ 362,150	\$ 54,350
DFS - FIRE STATION #2 CONSTRUCTION GRANT	\$ 580,000	\$ 580,000	\$ -
INTERFUND TRANSFER --- FROM GENERAL FUND	\$ 82,679	\$ 61,375	\$ 21,304
(for fire assistance provided in city limits --- established in 2001)			
INTERFUND TRANSFER --- SMALL CTY SURTAX (CAPITAL)	\$ 890,787	\$ 825,250	\$ 65,537
SUBTOTAL TAXES & ALL OTHER RECURRING REVENUE	\$3,911,480	\$ 3,524,134	\$ 387,346
CASH BROUGHT FORWARD (from prior year)	\$2,000,000	\$ 1,800,000	\$ 200,000
TOTAL REVENUE BUDGET	\$5,911,480	\$ 5,324,134	\$ 587,346

**MSTU FUND - OVERALL
2023/2024 BUDGET**

	2023/2024 PROPOSED	2022/2023 (PRIOR YEAR)	INCREASE (DECREASE)
EXPENDITURES			
VOLUNTEER FIRE DEPARTMENTS	\$ 44,695	\$ 39,850	\$ 4,845
COUNTY FIRE	\$ 2,544,365	\$ 2,327,623	\$ 216,742
DFS - FIRE STATION #2 CONSTRUCTION GRANT	\$ 1,280,000	\$ 580,000	\$ 700,000
CODE ENFORCEMENT	\$ 57,045	\$ 57,422	\$ (377)
BUILDING DEPARTMENT	\$ 172,023	\$ 168,486	\$ 3,537
PLANNING DEPARTMENT	\$ 70,751	\$ 70,986	\$ (235)
BUILDING DEPARTMENT SURCHARGE	\$ 4,000	\$ 4,000	\$ -
ANIMAL CONTROL	\$ 287,339	\$ 266,937	\$ 20,402
BUSINESS LICENSE COLLECTION (TAX COLLECTOR)	\$ 24,098	\$ 24,002	\$ 96
TRANSFER TO SOLID WASTE - INDIGENT EXEMPTIONS	\$ 10,000	\$ 8,000	\$ 2,000
SUBTOTAL RECURRING EXPENDITURES	\$4,494,316	\$ 3,547,306	\$ 947,010
*NET RECURRING EXPENDITURE INCREASE			
*BUDGETED RECURRING REVENUE IS \$3,911,480			
*BUDGETED RECURRING EXPENDITURES IS \$3,794,316			
RESULTING IN A REVENUE EXCESS OF \$117,164			
RESERVE FOR CAPITAL REFLECTS THE AMOUNT NEEDED FOR THE FIRE STATION #2 MATCH OF \$700,000			
FUNDED WITH CASH CARRY FORWARD:			
RESERVE FOR CAPITAL	\$ 965,000	\$ 1,441,828	\$ (476,828)
RESERVE FOR COMPENSATED ABSENCES	\$ 35,000	\$ 35,000	\$ -
RESERVE FOR CONTINGENCY	\$ 120,000	\$ 120,000	\$ -
RESERVE FOR CASH BALANCE - NEXT FISCAL YEAR	\$ 180,000	\$ 180,000	\$ -
TOTAL RESERVES	\$1,300,000	\$ 1,776,828	\$ (476,828)
TOTAL EXPENDITURE BUDGET	\$5,794,316	\$ 5,324,134	\$ 470,182

Cost of \$1.00 increase by Fund

General Fund								
County Departments	\$ 63,877.00							
Clerk	\$ 31,112.00							
Property Appraiser	\$ 20,761.00							
Sheriff	\$ 289,097.00							
Supervisor of Elections	\$ 9,734.00							
Tax Collector	\$ 31,722.00							
	\$ 446,303.00							
Airport Fund	\$ 1,546.00							
Road & Bridge Fund	\$ 69,779.00							
MSTU Fund	\$ 85,510.00							
Solid Waste Fund	\$ 24,013.00							
Landfill Fund	\$ 247.00							
SHIP / Affordable Housing	\$ 1,111.00							
Airport Enterprise Fund	\$ 1,031.00							
	\$ 629,540.00							

Cost of Minimum Wage Mandate (\$12.00 / hour) by Fund

General Fund	\$ 15,104.00							
Road & Bridge Fund	\$ 5,461.00							
Solid Waste Fund	\$ 25,657.00							
	\$ 46,222.00							

****BOTH the \$1.00 increase and the Minimum Wage Mandate is reflected in requested budgets****

**all departments with personal services AND constitutional offices budgets
reflect \$1.00/hour increase. Also reflected is the minimum wage mandate.**

Prepared By: Dannielle Welch, County Finance Director
SUMMARY BY DEPARTMENT

Green = expenditure is funded with a designated revenue or other funding source / not ad valorem taxes

Blue = POSITIVE impact on budget

Red = NEGATIVE impact on budget

(budget binder)			DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION				
GENERAL FUND - 001						
1 - 3	0105	Board of County Commissioners	\$ 363,172.00	\$ 369,681.00	\$ (6,509.00)	-1.8%
4 - 8	0106	General Operating / Finance - BCC	\$ 274,008.00	\$ 258,698.00	\$ 15,310.00	5.9%
9 - 12	0110	County Administrator Department	\$ 270,815.00	\$ 262,770.00	\$ 8,045.00	3.1%
13 - 15	0111	Human Resources	\$ 79,174.00	\$ 74,194.00	\$ 4,980.00	6.7%
16 - 18	0113	Information Technology /MIS	\$ 132,401.00	\$ 128,322.00	\$ 4,079.00	3.2%
19 - 23	0114	Grants Administration	\$ 92,104.00	\$ 90,964.00	\$ 1,140.00	1.3%
24 - 25	0116	Tax Collection Fees % based on tax revenue / collections - amt provided by Tax Collector	\$ 410,000.00	\$ 410,000.00	\$ -	0.0%
26 - 28	0117	Mobile Home Inspection contractual service provided by Tax Collector	\$ 25,598.00	\$ 25,502.00	\$ 96.00	0.4%
29 - 31	0118	Purchasing	\$ 57,010.00	\$ 60,396.00	\$ (3,386.00)	-5.6%
32 - 33	0119	County Auditor	\$ 58,674.00	\$ 51,030.00	\$ 7,644.00	15.0%

(budget binder)			DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION				
GENERAL FUND - 001						
34 - 40	0123	County Elections (Building / Equipment) <i>In 2016, BCC entered into an 8 year lease at cost of \$457,856. Received a grant for \$77,440. The lease payment of \$57,232 is budgeted. includes capital request - \$6,000 HVAC; \$20,000 roof</i>	\$ 117,326.00	\$ 142,795.00	\$ (25,469.00)	-17.8%
41 - 42	0140	County Attorney	\$ 36,000.00	\$ 36,000.00	\$ -	0.0%
43 - 44	0150	Medical Examiner	\$ 96,647.00	\$ 96,647.00	\$ -	0.0%
45 - 48	0160	Courthouse Building & Grounds	\$ 201,023.00	\$ 198,507.00	\$ 2,516.00	1.3%
49 - 51	0160-01	Courthouse Improvement Grant Grant Funded	\$ 479,175.00	\$ -	\$ 479,175.00	100%
52 - 53	0162	Administrative Building	\$ 7,507.00	\$ 5,947.00	\$ 1,560.00	26.2%
54 - 56	0164	Administrative Complex	\$ 37,868.00	\$ 35,540.00	\$ 2,328.00	6.6%
57 - 58	0165	Steinhatchee Community Center Bldg. <i>revenue offset \$23,484 4th/5th Tourism Tax</i>	\$ 23,484.00	\$ 19,632.00	\$ 3,852.00	19.6%
59 - 60	0166	Historical Society Building <i>revenue offset \$11,769 4th/5th Tourism Tax</i>	\$ 11,769.00	\$ 9,404.00	\$ 2,365.00	25.1%
61 - 62	0169	Old Hospital Facility	\$ 1,500.00	\$ 1,500.00	\$ -	0.0%
63 - 65	0170	Facilities Maintenance	\$ 69,804.00	\$ 94,712.00	\$ (24,908.00)	-26.3%
66 - 68	0171	County Project Management	\$ 81,411.00	\$ 78,651.00	\$ 2,760.00	3.5%
69 - 70	0172	Inmate Crew - Maintenance	\$ 20,686.00	\$ 25,765.00	\$ (5,079.00)	-19.7%
71 - 72	0174	Tag Office (Old Hwy Patrol Bldg)	\$ 12,246.00	\$ 11,016.00	\$ 1,230.00	11.2%

(budget binder)			DRAFT	(PRIOR YEAR)	REQUESTED	%
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	BUDGET	BUDGET 2022/23	INCREASE/	INCREASE/
			2023/2024	(AT 10/01/22)	(DECREASE)	(DECREASE)
GENERAL FUND - 001						
73 - 74	0181	Sheriff's Education Expense funded by court fees - includes \$12,009 balance CF	\$ 15,709.00	\$ 13,100.00	\$ 2,609.00	19.9%
75 - 76	0185	Sheriff Ed / Domestic Violence funded by court fees - includes \$6,630 balance CF	\$ 8,630.00	\$ 18,000.00	\$ (9,370.00)	-52.1%
77 - 78	0186	Traffic / Driver Education funded by court fees - includes \$85,772 balance CF	\$ 92,772.00	\$ 86,000.00	\$ 6,772.00	7.9%
79 - 80	0187	Special Law Enforcement Trust Fund funded with designated funding source - includes \$5,477 balance CF	\$ 5,477.00	\$ 5,477.00	\$ -	0.0%
81 - 82	0188	School Resource Officer Donation funded with designated funding source - includes \$3,478 balance CF	\$ 3,478.00	\$ 3,478.00	\$ -	0.0%
83 - 85	0190	Division of Forestry (STATE MANDATED)	\$ 36,440.00	\$ 36,440.00	\$ -	0.0%
86 - 88	0200	County Jail includes capital request - \$50,000 (floor, fence, dryer)	\$ 279,325.00	\$ 333,800.00	\$ (54,475.00)	-16.3%
89 - 90	0200-01	Jail Expansion Grant Grant Funded	\$ 1,065,051.00	\$ -	\$ 1,065,051.00	100%
91 - 93	0213-01	Restore Act / Hodges Park Rehab (Pot 3) Grant Funded	\$ 1,012,095.00	\$ 1,032,095.00	\$ (20,000.00)	100%
94 - 95	0213-02	Restore Act / ByPass Feasibility Study (Pot 3) Grant Funded	\$ 350,000.00	\$ -	\$ 350,000.00	100%
96 - 97	0213-03	Restore Act / Spring Warrior Acquisition (Pot 3) Grant Funded	\$ 591,686.00	\$ -	\$ 591,686.00	100%
98 - 100	0214	Restore Act / Canal Dredge (Pot 1) Grant Funded	\$ 1,257,359.00	\$ 1,225,137.00	\$ 32,222.00	2.6%

(budget binder)

PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
GENERAL FUND - 001						
101 - 102	0227	Emergency 911 System funded by 911 fees - includes \$13,959 balance CF	\$ 35,824.00	\$ 54,334.00	\$ (18,510.00)	-34.1%
103 - 104	0229	Communications Surcharge funded by \$12.50 traffic surcharge - includes \$8,700 CF	\$ 19,700.00	\$ 21,000.00	\$ (1,300.00)	-6.2%
105 - 106	0237	911 Wireless Supplemental Grant 100% Grant Funded - State, includes \$224,462 balance CF	\$ 299,053.00	\$ 310,000.00	\$ (10,947.00)	-3.5%
107 - 108	0239	911 Wireless - State 100% State Funded, includes \$13,758 balance CF	\$ 84,680.00	\$ 78,597.00	\$ 6,083.00	7.7%
109 - 110	0240	Emergency Med. Service - DMH Subsidy	\$ 408,516.00	\$ 408,516.00	\$ -	0.0%
111 - 112	0241	Opioid Litigation Settlement includes \$19,674 balance CF	\$ 19,674.00	\$ -	\$ 19,674.00	100.0%
113 - 114	0245	Crime Prevention Program (Sheriff) funded by court fees - includes \$52,750 balance CF	\$ 61,850.00	\$ 61,750.00	\$ 100.00	0.2%
115 - 120	0260	Solid Waste Recycling requires \$148,160 County Funding Ad Valorem Taxes designated funding \$64,922 grant / \$25,000 recycling sales	\$ 238,082.00	\$ 245,647.00	\$ (7,565.00)	-3.1%
121 - 122	0270	Hazardous Waste	\$ 7,463.00	\$ 7,463.00	\$ -	0.0%
123 - 124	0275	EMS / DEPT Health Grant 100% Grant Funded, includes \$5,298 balance CF	\$ 9,409.00	\$ 5,298.00	\$ 4,111.00	77.6%
125 - 129	0277	Mosquito Control (LOCAL)	\$ 74,256.00	\$ 77,747.00	\$ (3,491.00)	-4.5%
130 - 131	0279	Taylor County 4H Foundation	\$ 10,881.00	\$ 10,881.00	\$ -	0.0%

(budget binder)

PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
GENERAL FUND - 001						
132 - 134	0281	Mosquito Control - State 100% Grant Funded - State; includes \$14,793 CF balance	\$ 53,791.00	\$ 48,998.00	\$ 4,793.00	9.8%
135 - 136	0282	Forestry Management	\$ 1,800.00	\$ 1,800.00	\$ -	0.0%
137 - 142	0283	County Extension Office	\$ 308,088.00	\$ 290,532.00	\$ 17,556.00	6.0%
143 - 144	0330	Cemetery Maintenance	\$ 7,063.00	\$ 8,313.00	\$ (1,250.00)	-15.0%
145 - 146	0331	Contractor Road Paving capital CF from prior FY - designated funding	\$ 157,905.00	\$ 157,905.00	\$ -	0.0%
147 - 148	0336	Steinhatchee River Bridge Lighting Project \$140,000 original donation received from the Frank Jackson Family Foundation	\$ 1,631.00	\$ 1,631.00	\$ -	0.0%
149	0340	County Development - Contractual / TCDA	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
150 - 151	0341	Community Redevelopment	\$ 25,000.00	\$ 19,000.00	\$ 6,000.00	31.6%
152 - 155	0350	Veteran's Dept	\$ 38,136.00	\$ 34,900.00	\$ 3,236.00	9.3%
156 - 157	0380	County Health Dept \$18,375 budgeted for property insurance	\$ 68,375.00	\$ 62,625.00	\$ 5,750.00	9.2%
158 - 160	0381	Planning Council / NCFRPC Dues	\$ 3,890.00	\$ 3,841.00	\$ 49.00	1.3%
161 - 162	0383	VA Clinic funded with lease payment	\$ 15,603.00	\$ 14,569.00	\$ 1,034.00	7.1%
163 - 164	0390	Mental Health / Apalachee	\$ 68,770.00	\$ 68,770.00	\$ -	0.0%
165 - 168	0401	Trans. Disadvantag. Plan. Grant 100% Grant Funded	\$ 21,531.00	\$ 20,433.00	\$ 1,098.00	5.4%

(budget binder)			DRAFT	(PRIOR YEAR)	REQUESTED	
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	BUDGET	BUDGET 2022/23	INCREASE/	%
			2023/2024	(AT 10/01/22)	(DECREASE)	INCREASE/
						(DECREASE)
GENERAL FUND - 001						
169 - 172	0420	Social Services	\$ 438,404.00	\$ 425,925.00	\$ 12,479.00	2.9%
		increase in MEDICAID pymt (\$12,144) / 3.05% - effective July 2023 (will change again July 2024)				
173 - 174	0423	Big Bend Transit / Shuttle Service	\$ 57,600.00	\$ 57,600.00	\$ -	0.0%
175 - 176	0425	SNAP / Transportation	\$ 4,400.00	\$ 4,000.00	\$ 400.00	10.0%
177 - 180	0430	Library	\$ 237,992.00	\$ 223,413.00	\$ 14,579.00	6.5%
181 - 185	0431	Library Grants - State Aid	\$ 92,204.00	\$ 77,805.00	\$ 14,399.00	18.5%
		100% Grant Funded - State; includes \$30,800 CF balance				
186 - 188	0438	Keaton Beach Coastal Park / Capital	\$ 49,514.00	\$ 47,184.00	\$ 2,330.00	4.9%
		County CAPITAL Funds - \$39,514 balance CF				
		includes capital request \$17,014 fitness equipment				
189 - 190	0438-1	Coastal Park - FL Sea Grant	\$ 8,711.00	\$ -	\$ 8,711.00	100.0%
		Grant Funded				
191 - 192	0441-01	Parks/Recreation	\$ 72,359.00	\$ 84,694.00	\$ (12,335.00)	-14.6%
193 - 194	0446	FL Arts License Plates	\$ 1,826.00	\$ 1,419.00	\$ 407.00	28.7%
		designated CF				
195 - 197	0447	Hodges Park (Keaton Beach)	\$ 42,069.00	\$ 25,450.00	\$ 16,619.00	65.3%
		revenue offset \$42,069 3rd Tourist Tax				
		includes capital request \$15,000 Host Site				
198 - 200	0447-01	LWCF/Hodges PK Renovation	\$ 200,000.00	\$ 200,000.00	\$ -	100.0%
		100% Grant Funded				
201 - 203	0448	Southside Park (Dixie Hwy)	\$ 19,790.00	\$ 4,790.00	\$ 15,000.00	313.2%
		includes capital request \$15,000 Pickleball Court				

(budget binder)

PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
GENERAL FUND - 001						
	0448-01	FRDAP Grant - Southside Park - COMPLETED FY23 100% grant funded	\$ -	\$ 25,000.00	\$ (25,000.00)	-100.0%
204 - 205	0449	Dark Island Park (Beach) funded with \$1,200 on-site fees & \$1,300 decal fees	\$ 2,500.00	\$ 2,500.00	\$ -	0.0%
206 - 208	0451-OP	Steinhatchee Boat Ramp (Operational) funded with \$28,000 on-site fees and \$12,280 decal fees	\$ 40,280.00	\$ 42,563.00	\$ (2,283.00)	-5.4%
209 - 212	0452	Sports Complex Construction / Capital \$20,165 designated prior year CF	\$ 20,165.00	\$ 19,319.00	\$ 846.00	4.4%
213 - 215	0453	Keaton Boat Ramp / Operational funded with \$22,000 on-site fees & \$16,307 decal fees \$340,000 "sinking fund"/reserve designated for boat ramps	\$ 378,307.00	\$ 352,878.00	\$ 25,429.00	7.2%
216 - 218	0455	Sports Complex Donations / Projects funded with designated CF	\$ 4,314.00	\$ 7,470.00	\$ (3,156.00)	-42.2%
219 - 220	0457	Hampton Springs Historical Site / Operational revenue offset \$10,000 4th/5th Tourism Tax	\$ 10,000.00	\$ 10,000.00	\$ -	0.0%
221 - 223	0463	Aucilla Boat Ramp / Operational funded with \$4,900 on-site fees \$20,000 designated CF	\$ 24,900.00	\$ 4,900.00	\$ 20,000.00	408.2%
224 - 225	0466	Interfund Transfers Road & Bridge Fd (50% Engineer Dept) \$118,221 - included additional engineer MSTU Fd (Fire Service) \$82,679 - based on County response in City limits * estimated based on last FY	\$ 200,900.00	\$ 173,369.00	\$ 27,531.00	15.9%
226 - 230	0473	Sports Complex / Operational new position approved (FY21) - inmate work squad removed includes capital request 12,000 fence; 20,000 drag equipment combined 0488 (recreation department)	\$ 253,314.00	\$ 213,499.00	\$ 39,815.00	18.6%

(budget binder)			DRAFT	(PRIOR YEAR)	REQUESTED	%
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	BUDGET	BUDGET 2022/23	INCREASE/	INCREASE/
			2023/2024	(AT 10/01/22)	(DECREASE)	(DECREASE)
GENERAL FUND - 001						
231 - 232	0479	Steinhatchee Park / Pier (Operational) revenue offset \$2,000 4th/5th Tourism Tax	\$ 2,000.00	\$ 2,000.00	\$ -	0%
233 - 234	0486	Shady Grove Community Park / Operational revenue offset \$3,800 4th/5th Tourism Tax	\$ 3,800.00	\$ 3,800.00	\$ -	0%
235 - 237	0487	Sports Complex / Concessions Mgmt funded by \$27,000 concessions (estimate)	\$ 99,242.00	\$ 69,992.00	\$ 29,250.00	41.8%
	0488	Taylor County Recreation - moved to DEPT 0473	\$ -	\$ 34,151.00	\$ (34,151.00)	-100.0%
238 - 241	0489	Forest Capital Hall / Building & Grounds revenue offset \$172,514 3rd Tourism Tax ** (began in 2017) includes capital request \$84,000 parking lot paving (FY20)	\$ 172,514.00	\$ 167,270.00	\$ 5,244.00	3.1%
242 - 243	0498	Shady Grove Community Center revenue offset \$16,492 4th/5th Tourism Tax ** (began in 2018)	\$ 16,492.00	\$ 15,498.00	\$ 994.00	6.4%
244 - 245	0600	Article V Funding Funding previously designated CF	\$ 76,064.00	\$ 76,064.00	\$ -	0.0%
246 - 247	0601	Circuit Court / Judge	\$ 2,200.00	\$ 2,200.00	\$ -	0.0%
248 - 253	0602	State Attorney	\$ 43,705.00	\$ 43,791.00	\$ (86.00)	-0.2%
254 - 255	0602-B	State Attorney / Building	\$ 42,638.00	\$ 42,333.00	\$ 305.00	0.7%
256 - 260	0603	Public Defender	\$ 24,479.00	\$ 23,527.00	\$ 952.00	4.0%
261 - 262	0630	Court Improvement Fund funded 100% by court facilities fees received in previous years / designated CF	\$ 59,200.00	\$ 55,401.00	\$ 3,799.00	6.9%
263 - 265	0685	Guardian Ad Litem	\$ 17,170.00	\$ 16,898.00	\$ 272.00	1.6%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
GENERAL FUND - 001						
266 - 267	0719	County Court /Judge	\$ 2,200.00	\$ 2,200.00	\$ -	0.0%
268 - 269	0721	Juvenile Programs / \$65 Fund	\$ 5,200.00	\$ 5,300.00	\$ (100.00)	-1.9%
270 - 271	0722	State Court Innovations / \$65 Fund funded by court fees / \$239,500 designated CF	\$ 244,700.00	\$ 225,566.00	\$ 19,134.00	8.5%
272 - 273	0723	Public Law Library / \$65 Fund	\$ 5,200.00	\$ 5,300.00	\$ (100.00)	-1.9%
274 - 275	0724	Legal Aid / \$65 Fund	\$ 5,200.00	\$ 5,300.00	\$ (100.00)	-1.9%
276 - 297	0901	Sheriff \$500,000 revenue offset for SRO - decreased in FY23 to \$464,571 \$65,000 inmate work squad (began FY20) - \$32,500 revenue offset from Secondary Rd. \$55,000 increase for additional work squad (FY21)	\$ 8,583,616.00	\$ 8,161,148.00	\$ 422,468.00	5.2%
298 - 302	0902	Supervisor of Elections	\$ 707,510.00	\$ 624,006.00	\$ 83,504.00	13.4%
303 - 305	0903	Tax Collector	\$ 235,503.00	\$ 226,573.00	\$ 8,930.00	3.9%
306 - 307	0904	Property Appraiser	\$ 1,039,398.00	\$ 983,679.00	\$ 55,719.00	5.7%
308 - 309	0905	Clerk of Court	\$ 1,076,277.00	\$ 1,040,983.00	\$ 35,294.00	3.4%
310 - 311	1102-1	FWC Artificial Reef Monitoring Grant Funded	\$ 10,958.00	\$ -	\$ 10,958.00	100.0%
312 - 314	1201	CDBG - MIT Jail Generator Grant Grant Funded	\$ 320,204.00	\$ -	\$ 320,204.00	100.0%
315 - 318	1224	Emergency Mgmt / EMPG Local Match 10/01-09/30	\$ 49,530.00	\$ 49,180.00	\$ 350.00	0.7%
	1227	HMPG / EM (Generator) Grant (FY22)	\$ -	\$ 190,904.00	\$ (190,904.00)	100.0%

(budget binder)			DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION				
GENERAL FUND - 001						
319 - 320	1601	Court Administration / Court Support	\$ 64,641.00	\$ 62,690.00	\$ 1,951.00	3.1%
		SUBTOTAL - GENERAL FUND	\$ 24,887,585.00	\$ 21,495,282.00	\$ 3,392,303.00	15.8%
321	9001	GENERAL FUND RESERVES				
		Reserve for Contingency	\$ 1,200,000.00	\$ 1,200,000.00	\$ -	0.0%
		Reserve for Cash Balance / Next FY	\$ 2,000,000.00	\$ 2,000,000.00	\$ -	0.0%
		Reserve for Capital Improvements *est. 07/17/2023	\$ 9,947,534.00	\$ 8,510,625.00	\$ 1,436,909.00	16.9%
		Reserve for Compensated Absences	\$ 75,000.00	\$ 75,000.00	\$ -	0.0%
		Reserve Sale of Old Hospital	\$ 310,050.00	\$ 310,050.00	\$ -	0.0%
		Reserve Land Sale	\$ 119,500.00	\$ -	\$ 119,500.00	100.0%
		Reserve Capital Improvements / JAIL	\$ 53,005.00	\$ 53,005.00	\$ -	0.0%
		SUBTOTAL GENERAL FUND RESERVES	\$ 13,705,089.00	\$ 12,148,680.00	\$ 1,556,409.00	12.8%
		TOTAL - GENERAL FUND	\$ 38,592,674.00	\$ 33,643,962.00	\$ 4,948,712.00	14.7%

(budget binder)			DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION				
AIRPORT OPERATIONS FUND / 003						
Funded with Rentals / Leases / Grants						
322		OVERALL BUDGET				
323		Revenue Estimates				
324 - 329	0500	Airport Operations	\$ 119,208.00	\$ 93,122.00	\$ 26,086.00	28.0%
330 - 332	0524-01	FDOT Design / Rehab Apron	\$ 950,000.00	\$ -	\$ 950,000.00	100.0%
333 - 335	0529	T-Hangar Capital Maintenance	\$ 66,781.00	\$ 86,854.00	\$ (20,073.00)	-23.1%
336 - 337	0541-01	FDOT Wildlife Haz Mgmt Plan	\$ 6,000.00	\$ -	\$ 6,000.00	100.0%
338 - 339	0542-02	FAA Wildlife Haz Mgmt Plan	\$ 65,500.00	\$ -	\$ 65,500.00	100.0%
	0548	Airport Tree Removal	\$ -	\$ 4,243.00	\$ (4,243.00)	-100.0%
340 - 342	0549	FDOT Grant - Design/Const Taxiway	\$ 2,965,321.00	\$ 3,025,321.00	\$ (60,000.00)	-2.0%
	9002	Airport Fund Reserves	\$ -	\$ 76,007.00	\$ (76,007.00)	-100.0%
TOTAL AIRPORT FUND			\$ 4,172,810.00	\$ 3,285,547.00	\$ 887,263.00	27.0%
BOATING & IMPROVEMENT FUND / 004						
Funded with Vessel Registration Fees						
343		OVERALL BUDGET				
344 - 345	4005	Bird Racks	\$ 1,250.00	\$ 1,250.00	\$ -	0.0%
346 - 347	4007	Navigational Aids	\$ 17,750.00	\$ 17,750.00	\$ -	0.0%
348	9004	Boating & Improvement Fund Reserves	\$ 2,000.00	\$ -	\$ 2,000.00	100.0%
TOTAL BOATING & IMPROVEMENT FUND			\$ 21,000.00	\$ 19,000.00	\$ 2,000.00	10.5%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
ROAD & BRIDGE FUND / 105						
Funded with Gas Taxes						
349		OVERALL BUDGET				
350 - 360	0301	County Road Department <i>capital request: \$26,868 dump truck lease; \$175,000 lowboy & trailer; \$65,851 vehicles</i>	\$ 2,670,504.00	\$ 2,494,445.00	\$ 176,059.00	7.1%
361 - 362	0302	Secondary Roads - Operational	\$ 226,773.00	\$ 185,419.00	\$ 41,354.00	22.3%
363 - 367	0303	County Engineer Dept <i>partially funded by GF -- includes additional engineer</i>	\$ 157,867.00	\$ 147,849.00	\$ 10,018.00	6.8%
368 - 371	0304	Flood Control / Stormwater Drainage <i>partially funded by GF -- includes additional engineer</i>	\$ 78,574.00	\$ 76,139.00	\$ 2,435.00	3.2%
372 - 373	0461	Transfer to General Fund (50% Purchasing)	\$ 28,505.00	\$ 30,198.00	\$ (1,693.00)	-5.6%
374	9105	ROAD & BRIDGE FUND RESERVES				
		Reserve for Contingency	\$ 100,000.00	\$ 50,000.00	\$ 50,000.00	100.0%
		Reserve for Cash Balance / Next FY	\$ 300,000.00	\$ 225,000.00	\$ 75,000.00	33.3%
		Reserve for Equipment	\$ 25,000.00	\$ -	\$ 25,000.00	0.0%
		Reserve for Compensated Balances	\$ 75,000.00	\$ 25,000.00	\$ 50,000.00	200.0%
		SUBTOTAL ROAD & BRIDGE FUND	\$ 500,000.00	\$ 300,000.00	\$ 200,000.00	66.7%
TOTAL ROAD & BRIDGE FUND			\$ 3,662,223.00	\$ 3,234,050.00	\$ 428,173.00	13.2%
SECONDARY ROAD PROJECT PAVING FUND / 106						
Funded with Gas Taxes						
375 - 376		OVERALL BUDGET				
377 - 378	0308	Secondary Road Paving	\$ 2,178,855.00	\$ 2,048,747.00	\$ 130,108.00	6.4%
379	0310	Interfund Transfers				
		to Road & Bridge / Operations	\$ 1,098,533.00	\$ 1,043,437.00	\$ 55,096.00	5.3%
		to General Fund - Inmate Work Squad	\$ 32,500.00	\$ 32,500.00	\$ -	0.0%
TOTAL SECONDARY ROAD PROJECT PAVING FUND			\$ 3,309,888.00	\$ 3,124,684.00	\$ 185,204.00	5.9%

(budget binder)			DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION				
MSTU FUND / 107						
Funded with Ad Valorem Taxes / Permits / Fees / Grants / Other Governmental Contributions						
380		OVERALL				
381 - 382		Revenues				
383 - 386	0191	VFD and Fire Advisory	\$ 44,695.00	\$ 39,850.00	\$ 4,845.00	12.2%
		increase in R/M bldg&grounds				
387 - 395	0192	Fire Department	\$ 2,544,365.00	\$ 2,327,623.00	\$ 216,742.00	9.3%
		capital request: fire engine (fy23), ladder truck lease, utility truck				
396 - 398	0199-01	Fire Station #2 Construction Grant	\$ 1,280,000.00	\$ 580,000.00	\$ 700,000.00	120.7%
		\$700,000 match needed - reduced MSTU capital for county match				
399 - 402	0210	Building Dept	\$ 172,023.00	\$ 168,486.00	\$ 3,537.00	2.1%
403 - 406	0211	Code Enforcement	\$ 57,045.00	\$ 57,422.00	\$ (377.00)	-0.7%
407 - 409	0215	Planning Dept	\$ 70,751.00	\$ 70,986.00	\$ (235.00)	-0.3%
410 - 413	0216	Business License Collection / Administration	\$ 24,098.00	\$ 24,002.00	\$ 96.00	0.4%
414 - 415	0220	Building Permit Surcharge	\$ 4,000.00	\$ 4,000.00	\$ -	0.0%
416 - 420	0250	Animal Control	\$ 287,339.00	\$ 266,937.00	\$ 20,402.00	7.6%
421 - 423	0464	Interfund Transfers				
		Solid Waste Fund (Non-Ad Valorem Exemptions)	\$ 10,000.00	\$ 8,000.00	\$ 2,000.00	25.0%
		SUBTOTAL - MSTU FUND	\$ 4,494,316.00	\$ 3,547,306.00	\$ 947,010.00	26.7%
424	9107	MSTU FUND RESERVES				
		Reserve for Contingency	\$ 120,000.00	\$ 120,000.00	\$ -	0.0%
		Reserve for Cash Balance / Next FY	\$ 180,000.00	\$ 180,000.00	\$ -	0.0%
		Reserve for Equipment/Capital	\$ 965,000.00	\$ 1,441,828.00	\$ (476,828.00)	-33.1%
		Reserve for Compensated Balances	\$ 35,000.00	\$ 35,000.00	\$ -	0.0%
		SUBTOTAL MSTU FUND RESERVES	\$ 1,300,000.00	\$ 1,776,828.00	\$ (476,828.00)	-26.8%
		TOTAL MSTU FUND	\$ 5,794,316.00	\$ 5,324,134.00	\$ 470,182.00	8.8%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SOLID WASTE FUND / 111						
Funded with Special Assessments / Grants / Fees						
425		OVERALL				
426 - 427		Revenus				
428 - 435	0261	Solid Waste Collection / Operations	\$ 2,008,525.00	\$ 1,794,646.00	\$ 213,879.00	11.9%
436	0267	Non Ad Valorem Refunds / Prior Years	\$ 2,000.00	\$ 2,000.00	\$ -	0.0%
437 - 439	0269	Solid Waste Administration	\$ 93,314.00	\$ 92,387.00	\$ 927.00	1.0%
		SUBTOTAL SOLID WASTE FUND	\$ 2,103,839.00	\$ 1,889,033.00	\$ 214,806.00	11.4%
440	9111	SOLID WASTE FUND RESERVES				
		Reserve for Contingency	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
		Reserve for Cash Balance / Next FY	\$ 120,000.00	\$ 120,000.00	\$ -	0.0%
		Reserve for Equipment/Capital	\$ 15,000.00	\$ 83,744.00	\$ (68,744.00)	-82.1%
		Reserve for Compensated Balances	\$ 20,000.00	\$ 20,000.00	\$ -	0.0%
		SUBTOTAL SOLID WASTE FUND RESERVES	\$ 255,000.00	\$ 323,744.00	\$ (68,744.00)	-21.2%
		TOTAL SOLID WASTE FUND	\$ 2,358,839.00	\$ 2,212,777.00	\$ 146,062.00	6.6%
CDBG (HOUSING) GRANT FUND / 112						
441 - 442	1200	CDBG Grant	\$ 714,870.00	\$ 729,300.00	\$ (14,430.00)	-2.0%
		100% grant funded				
COUNTY LANDFILL FUND / 115						
Funded with Surcharge imposed by the County - collected by the Regional Landfill						
443		OVERALL				
444 - 448	0262	County Landfill / Monitoring	\$ 116,088.00	\$ 105,009.00	\$ 11,079.00	10.6%
449	9115	LANDFILL FUND RESERVES				
		Reserve for Equipment/Capital	\$ 579,912.00	\$ 620,991.00	\$ (41,079.00)	-6.6%
		TOTAL LANDFILL FUND	\$ 696,000.00	\$ 726,000.00	\$ (30,000.00)	-4.1%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	BUDGET 2023/2024	BUDGET 2022/23 (AT 10/01/22)	INCREASE/ (DECREASE)	INCREASE/ (DECREASE)
MSBU FUNDS						
Funded with Special Assessments (NON AD VALOREM)						
450 - 452	0510	Deerwood Subdivision (FD 120)	\$ 43,140.00	\$ 48,685.00	\$ (5,545.00)	-11.4%
453 - 455	0511	Warrior Creek Subdivision (FD 121)	\$ 14,130.00	\$ 14,130.00	\$ -	0.0%
457 - 458	0512	Ocean Pond Subdivision (FD 122)	\$ 44,655.00	\$ 44,655.00	\$ -	0.0%
459 - 461	0513	Strickland Landing Subdivision (FD 123)	\$ 47,130.00	\$ 44,030.00	\$ 3,100.00	7.0%
462 - 464	0514	Oak Ridge Estates Subdivision (FD 124)	\$ 11,941.00	\$ 11,441.00	\$ 500.00	4.4%
465 - 468	0515	Steinhatchee Acres Subdivision (FD 125)	\$ 80,360.00	\$ 62,360.00	\$ 18,000.00	28.9%
469 - 471	0516	Bowden Subdivision (FD 126)	\$ 27,595.00	\$ 25,595.00	\$ 2,000.00	7.8%
472 - 474	0521	Scallop Bay Subdivision (FD 128)	\$ 33,980.00	\$ 31,380.00	\$ 2,600.00	8.3%
475 - 477	0522	Gulf Coast Subdivision (FD 129)	\$ 59,266.00	\$ 55,466.00	\$ 3,800.00	6.9%
TOTAL MSBU FUND			\$ 362,197.00	\$ 337,742.00	\$ 24,455.00	7.2%

Grand Total MSBU Funds --- \$362,197
net increase of \$24,455 over prior year budget

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
AFFORDABLE HOUSING FUNDS						
Funded with SHIP Grants received in previous FY and New FY						
484 - 486	0403-01	SHIP Grant (2023-2024FY) FD 133	\$ 350,000.00	\$ -	\$ 350,000.00	100.0%
478 - 479	0397	SHIP Grant (2022/2023FY) FD 134	\$ 178,400.00	\$ 350,000.00	\$ (171,600.00)	-49.0%
480 - 481	0398	SHIP Grant (2021/2022FY) FD 135	\$ 20,000.00	\$ 30,850.00	\$ (10,850.00)	-35.2%
482 - 483	0399	SHIP Grant (2019/2020FY) FD 137	\$ 71,616.00	\$ 110,700.00	\$ (39,084.00)	-35.3%
487 - 488	0404	SHIP Grant (2018/2019FY) FD 138	\$ 65,646.00	\$ 104,828.00	\$ (39,182.00)	-37.4%
TOTAL AFFORDABLE HOUSING FUNDS			\$ 685,662.00	\$ 596,378.00	\$ 89,284.00	15.0%

Grant Total SHIP Funds \$685,662

net increase \$89,284 over prior year budget --- 100% grant funded

NOTE - DID NOT RECEIVE FUNDING FOR FY21 SHIP GRANT

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALES TAX REVENUE FUND (HOSPITAL) / 150						
Funded with One-Cent Discretionary Sales Tax - Designated Carry Forward						
489 - 490		OVERALL				
	1501	Hospital Capital Improvements	\$ 18,170.00	\$ 24,469.00	\$ (6,299.00)	-25.7%
		TOTAL SALES TAX REVENUE FUND	\$ 18,170.00	\$ 24,469.00	\$ (6,299.00)	-25.7%
SMALL COUNTY SALES SURTAX / 151						
Funded with One-Cent Discretionary Sales Tax - Effective 01/01/18						
491		OVERALL				
492	1506	Reserve / Capital Projects	\$ 2,212,205.00	\$ 1,580,687.00	\$ 631,518.00	40.0%
		Third Party - EMS/Contractual	\$ 408,516.00	\$ 408,516.00	\$ -	0.0%
493	1507	Sheriff's Office 25% Capital	\$ -	\$ 550,000.00	\$ (550,000.00)	-100.0%
		in 17/18FY budget workshops, BCC designated 25% to the Sheriff's Office for three years (FY17/18, FY18/19, FY19/20) for the purchase of capital - must go through County purchasing extended in FY20 for additional three years (FY20/21, FY21/22, FY22/23)				
494 - 495	1508	Transfer Out (Other Funds Capital Requests)	\$ 1,650,772.00	\$ 1,233,903.00	\$ 416,869.00	33.8%
496	1509	DMH 25% Capital	\$ 1,728,507.00	\$ 1,626,894.00	\$ 101,613.00	6.2%
		in 19/20FY budget workshops, BCC designated 25% to DMH for three years (FY19/20, 20/21, 21/22 for the purchase of capital - must go through County purchasing in FY23 budget workshop, BCC designated 25% to DMH for one more year				
		TOTAL SMALL COUNTY SURETAX FUND	\$ 6,000,000.00	\$ 5,400,000.00	\$ 600,000.00	11.1%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SCOP/SCRAP Paving Projects						
Funded with Grants						
497 - 498	0328	FDOT / EDTPF Grant <i>funds remaining from previous FY as reimbursement of administrative costs</i>	\$ 17,931.00	\$ 19,181.00	\$ (1,250.00)	-6.5%
499 - 500	0346	SCRAP / Cedar Island Rd (Fund 180)	\$ 509,879.00	\$ 530,125.00	\$ (20,246.00)	-3.8%
501 - 502	0347	SCRAP / Slaughter Rd (Fund 181)	\$ 1,520,238.00	\$ 1,110,294.00	\$ 409,944.00	36.9%
503 - 504	0348	SCOP / Slaughter Rd (Fund 182)	\$ 279,601.00	\$ 982,054.00	\$ (702,453.00)	-71.5%
505 - 506	0354	SCOP/ Steinhatchee/1st Ave (Fund 185)	\$ 1,846,511.00	\$ 2,214,135.00	\$ (367,624.00)	-16.6%
507 - 508	0354-01	CGIP / Steinhatchee/1st Ave (Fund 185)	\$ 78,913.00	\$ 94,661.00	\$ (15,748.00)	-16.6%
509 - 510	0358	SCOP / Ash Street (Fund 186)	\$ 1,910,727.00	\$ 2,118,431.00	\$ (207,704.00)	-9.8%
511 - 512	0359	SCOP / McDaniel Road (Fund 187)	\$ 1,048,869.00	\$ 1,337,131.00	\$ (288,262.00)	-21.6%
513 - 514	0361	SCOP / Contractors Rd (Fund 188)	\$ 926,156.00	\$ -	\$ 926,156.00	100.0%
TOTAL SCOP / SCRAP Funds			\$ 8,138,825.00	\$ 8,406,012.00	\$ (267,187.00)	-3.2%

Grand Total FDOT/SCOP/SCRAP \$8,138,825**net decrease \$267,187 from prior year budget --- 100% grant funded**

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
AMERICAN RESCUE PLAN ACT FUND / 197						
Funded with Federal Grant Funding						
515	2202	American Rescue Plan	\$ 4,181,158.00	\$ 4,184,000.00	\$ (2,842.00)	-0.1%
516	2202-01	LATCF	\$ 50,000.00	\$ -	\$ 50,000.00	100.0%
TOTAL AMERICAN RESCUE PLAN			\$ 4,231,158.00	\$ 4,184,000.00	\$ 47,158.00	1.1%
AIRPORT ENTERPRISE FUND / 401						
Funded with Airport Fuel Sales						
517		Overall				
518		Revenue Estimates				
519 - 521	4010	Airport Fuel Operations	\$ 346,307.00	\$ 383,678.00	\$ (37,371.00)	-9.7%
522	4015	Interfund Transfer - Airport Operations	\$ 36,416.00	\$ -	\$ 36,416.00	100.0%
523	4020	AIRPORT ENTERPRISE FD RESERVES				
		Reserve for Contingency	\$ 50,000.00	\$ 30,000.00	\$ 20,000.00	66.7%
		Reserve for Cash Balance / Next FY	\$ 50,000.00	\$ 10,000.00	\$ 40,000.00	400.0%
		Reserve for Equipment/Capital	\$ 84,115.00	\$ 161,606.00	\$ (77,491.00)	-48.0%
		SUBTOTAL AIRPORT ENTERPRISE FUND RESERVES	\$ 184,115.00	\$ 201,606.00	\$ (17,491.00)	-8.7%
TOTAL AIRPORT ENTERPRISE FUND			\$ 566,838.00	\$ 585,284.00	\$ (18,446.00)	-3.2%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TOURIST DEVELOPMENT TRUST FUND / 626						
Funded by 2 cent Tourist / Bed Tax						
524 - 525		OVERALL				
526	1301	Tourism Development	\$ 64,000.00	\$ 64,000.00	\$ -	0.0%
527	1302	Tourism Promotion	\$ 28,500.00	\$ 25,000.00	\$ 3,500.00	14.0%
528	1303	Tourism Development	\$ 117,500.00	\$ 98,500.00	\$ 19,000.00	19.3%
529	1310	TOURISM DEVELOPMENT FD RESERVES				
		Reserve for Contingency	\$ 30,000.00	\$ 5,000.00	\$ 25,000.00	500.0%
		Reserve Cash Balance / Next FY	\$ 30,000.00	\$ 5,000.00	\$ 25,000.00	500.0%
		Sinking Fund / Uncommitted	\$ 745,000.00	\$ 737,500.00	\$ 7,500.00	1.0%
		SUBTOTAL TOURISM DEVELOPMENT RESERVES	\$ 805,000.00	\$ 747,500.00	\$ 57,500.00	7.7%
TOTAL TOURISM DEVELOPMENT FD			\$ 1,015,000.00	\$ 935,000.00	\$ 80,000.00	8.6%
TOURIST DEVELOPMENT INFRASTRUCTURE FUND / 629						
Funded by 3rd cent Tourist / Bed Tax - for Infrastructure/Capital/Operations						
530		OVERALL				
531		BCC Tourism Infrastructure (Sinking Fund/Reserve)	\$ 170,417.00	\$ 58,480.00	\$ 111,937.00	191.4%
	1360	BCC Tourism Infrastructure	\$ -	\$ 18,800.00	\$ (18,800.00)	-100.0%
531	1362	Interfund Transfer to General Fund	\$ 214,583.00	\$ 192,720.00	\$ 21,863.00	11.3%
funding source for capital/infrastructure currently budgeted in General Fund / began FY17)						
TOTAL TOURIST DEVELOPMENT INFRASTRUCTURE			\$ 385,000.00	\$ 270,000.00	\$ 115,000.00	42.6%

(budget binder)

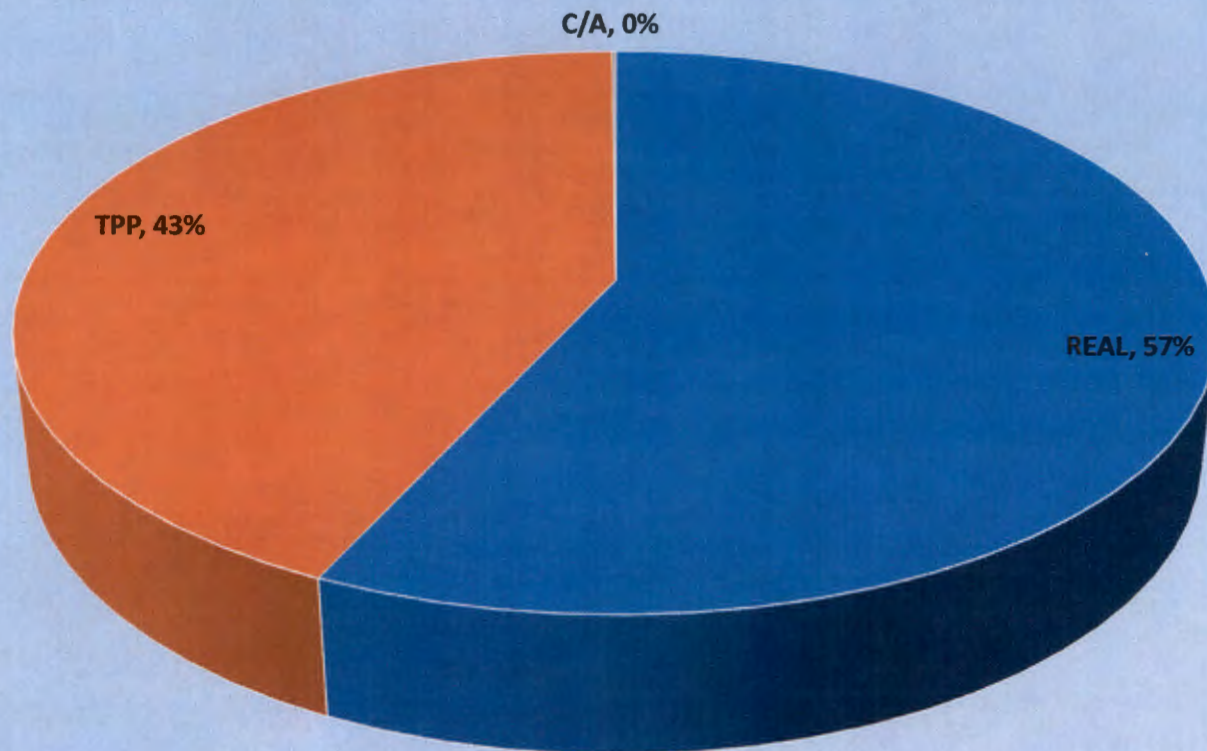
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	DRAFT BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TOURISM TAX FUND / 630						
<i>Funded by 4th & 5th cent Tourist / Bed Tax - for Operations</i>						
532 - 533		OVERALL				
534		BCC Tourism (Sinking Fund / Reserve)	\$ 971,655.00	\$ 704,666.00	\$ 266,989.00	37.9%
534	1370	Interfund Transfer to General Fund	\$ 67,545.00	\$ 60,334.00	\$ 7,211.00	12.0%
		Interfund Transfr to Airport Operations	\$ 15,800.00	\$ -	\$ 15,800.00	100.0%
<i>funding source for operations currently budgeted in General Fund / began FY17</i>						
TOTAL TOURISM TAX FUND			\$ 1,055,000.00	\$ 765,000.00	\$ 290,000.00	37.9%
TOTAL BUDGET			\$ 81,780,470.00	\$ 73,803,339.00	\$ 7,977,131.00	10.8%



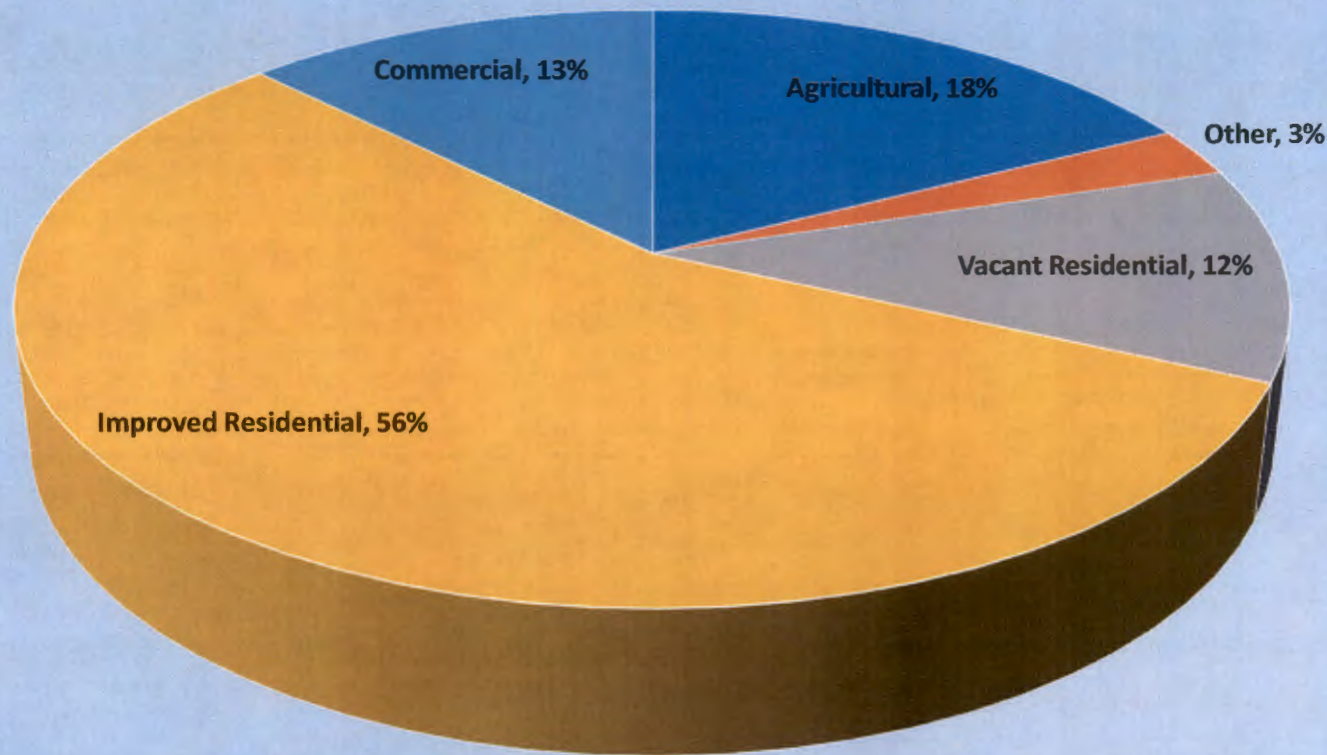
Shawna Beach, CFE

Taylor County Property Appraiser

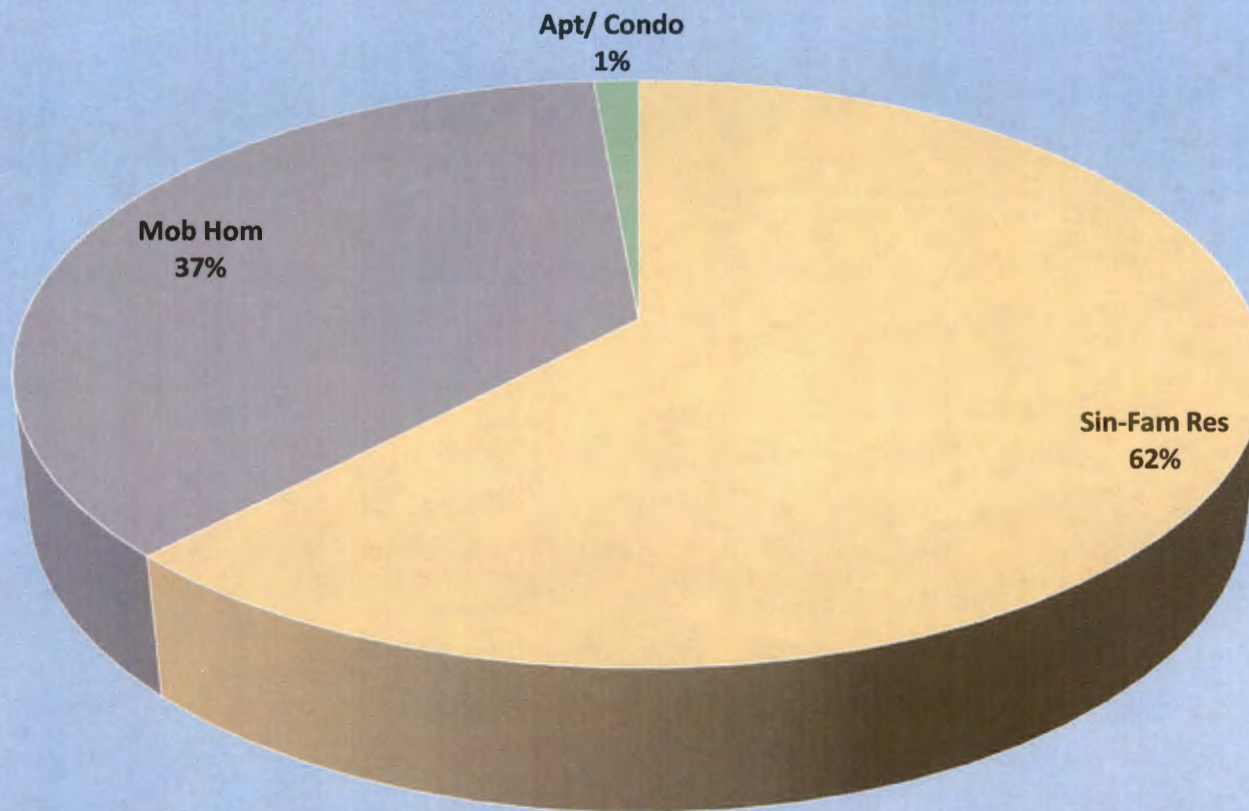
2023 County Taxable Value



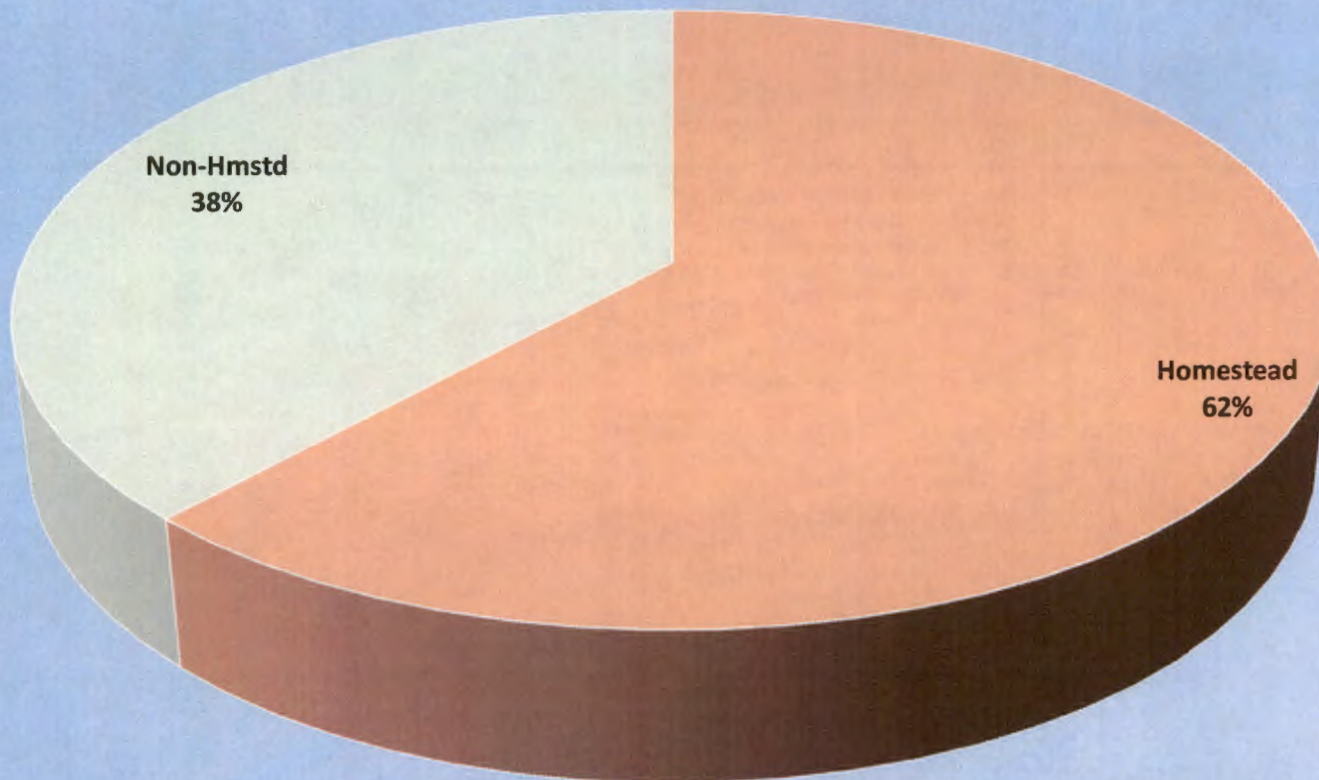
2023 Real Property Taxable Value Breakdown



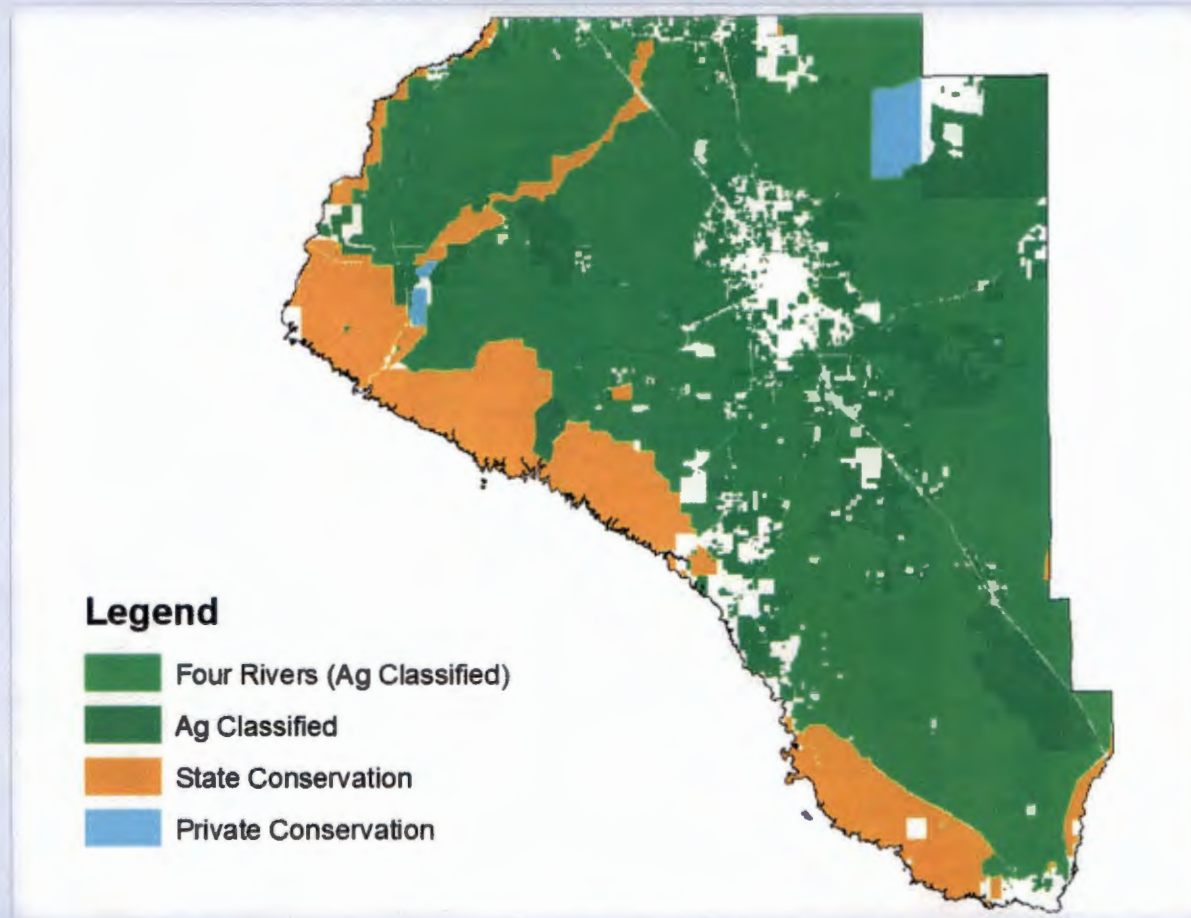
Improved Residential Parcels



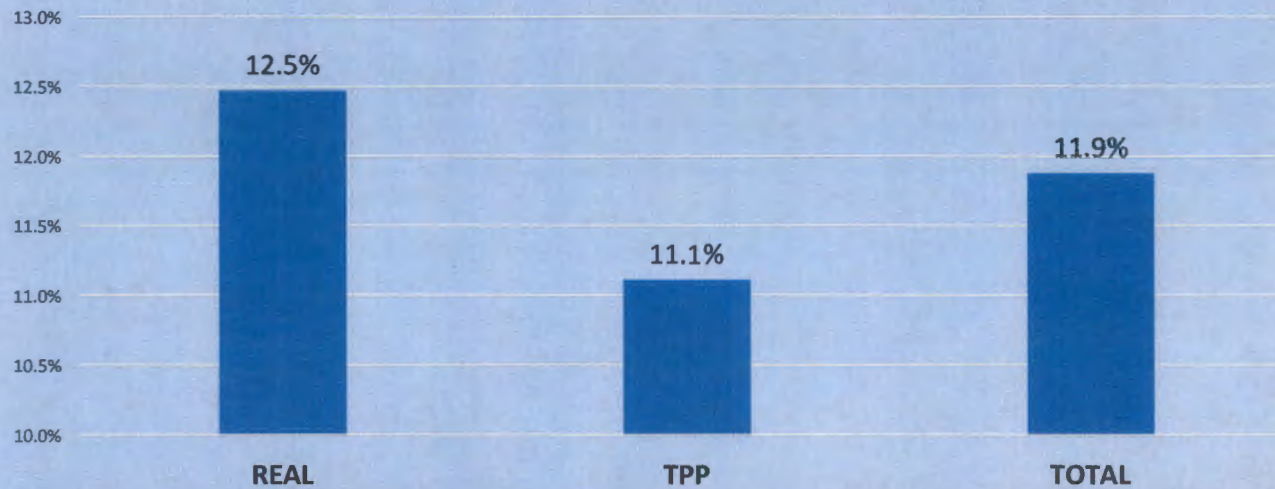
Homestead Exemption



Special Use Classified Lands

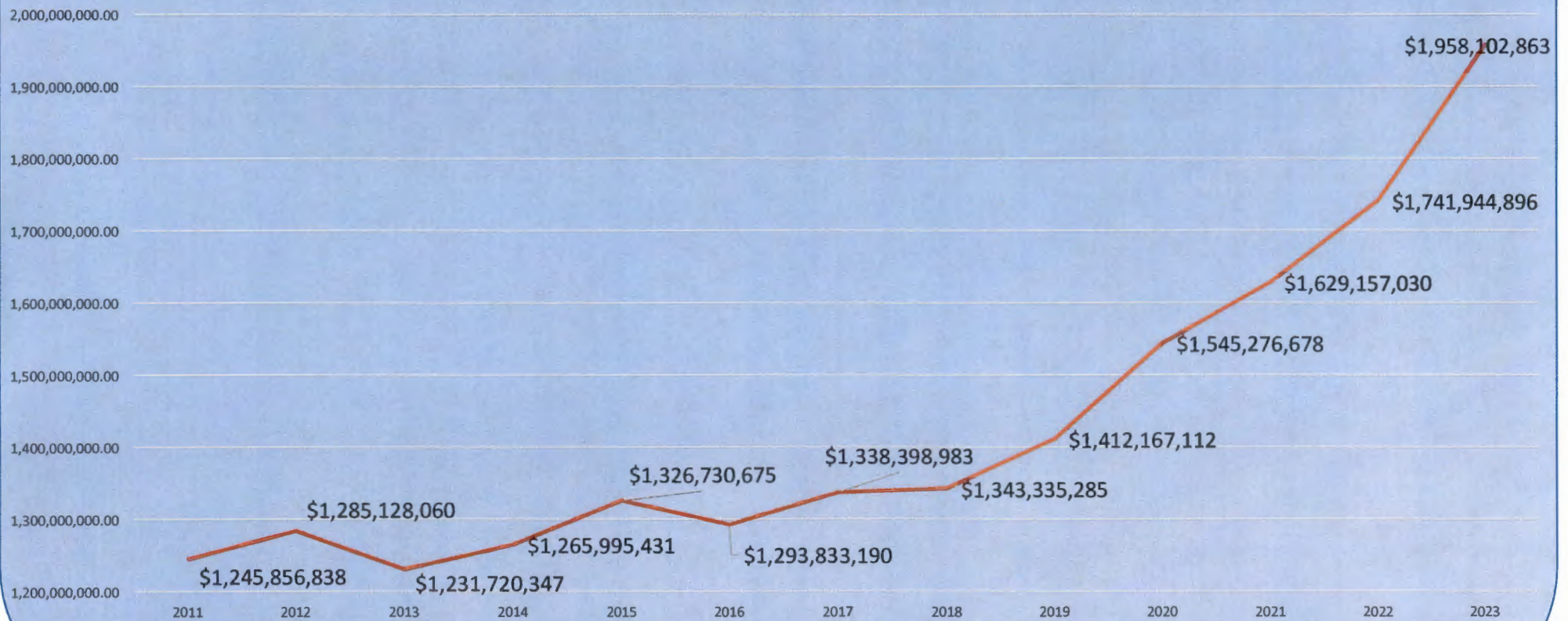


2023 County Taxable Value by Type

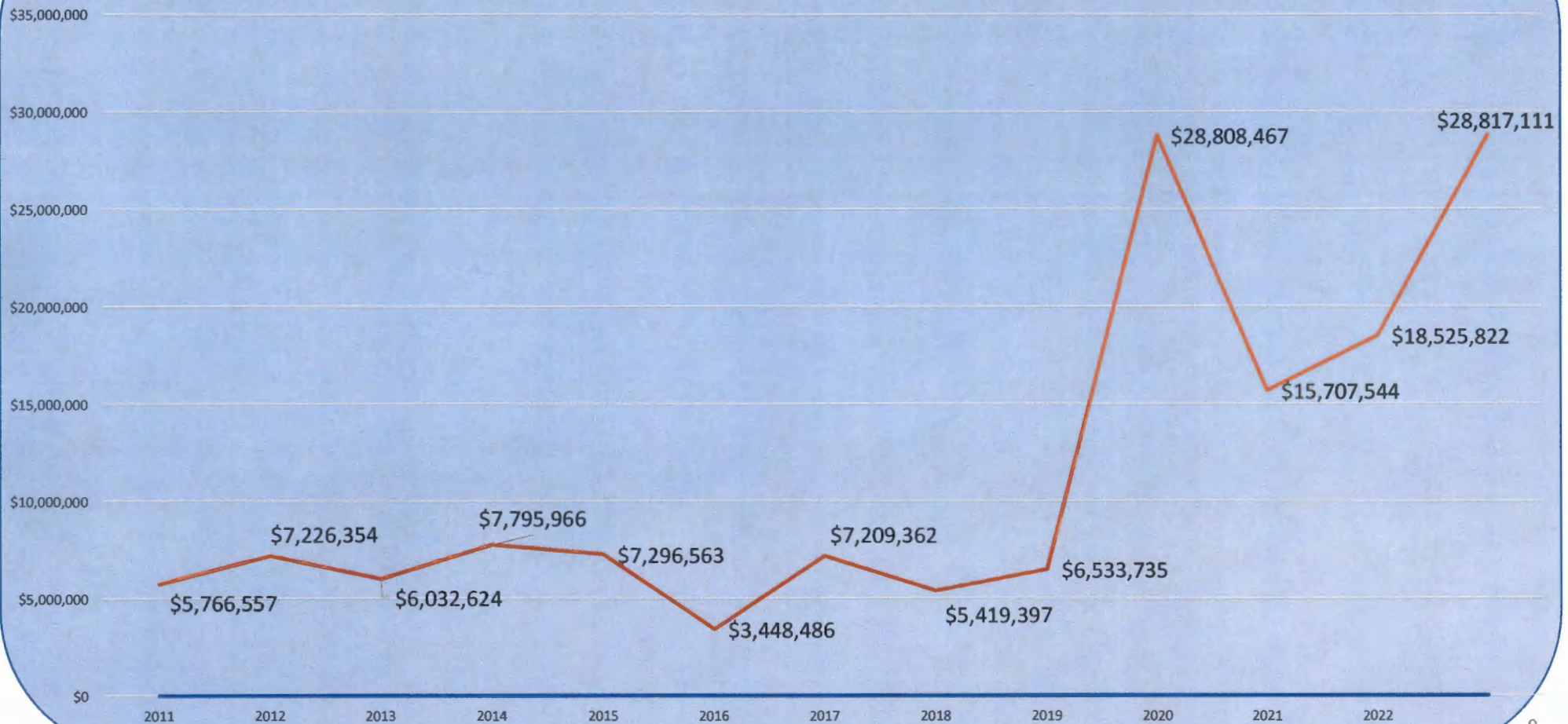


	2022 FINAL	2023 PRELIMINARY	CHANGE	%
REAL	\$986,428,251	\$1,109,460,245	\$123,031,994	12.5%
TPP	\$761,802,505	\$846,463,534	\$84,661,029	11.1%
TOTAL	\$1,748,230,756	\$1,955,923,779	\$207,693,023	11.9%

County Taxable Value Trend



Value of New Construction



Taxable Value from Market Value

Total Just Value	\$3,501,921,531
-------------------------	------------------------

Assessment Limitations	Value
Agricultural Classification	\$390,365,510
Conservation Classification	\$3,560,984
Hmstd Caps	\$345,564,660
Non-Hmstd Caps	\$291,078,878
Total	\$1,030,570,032

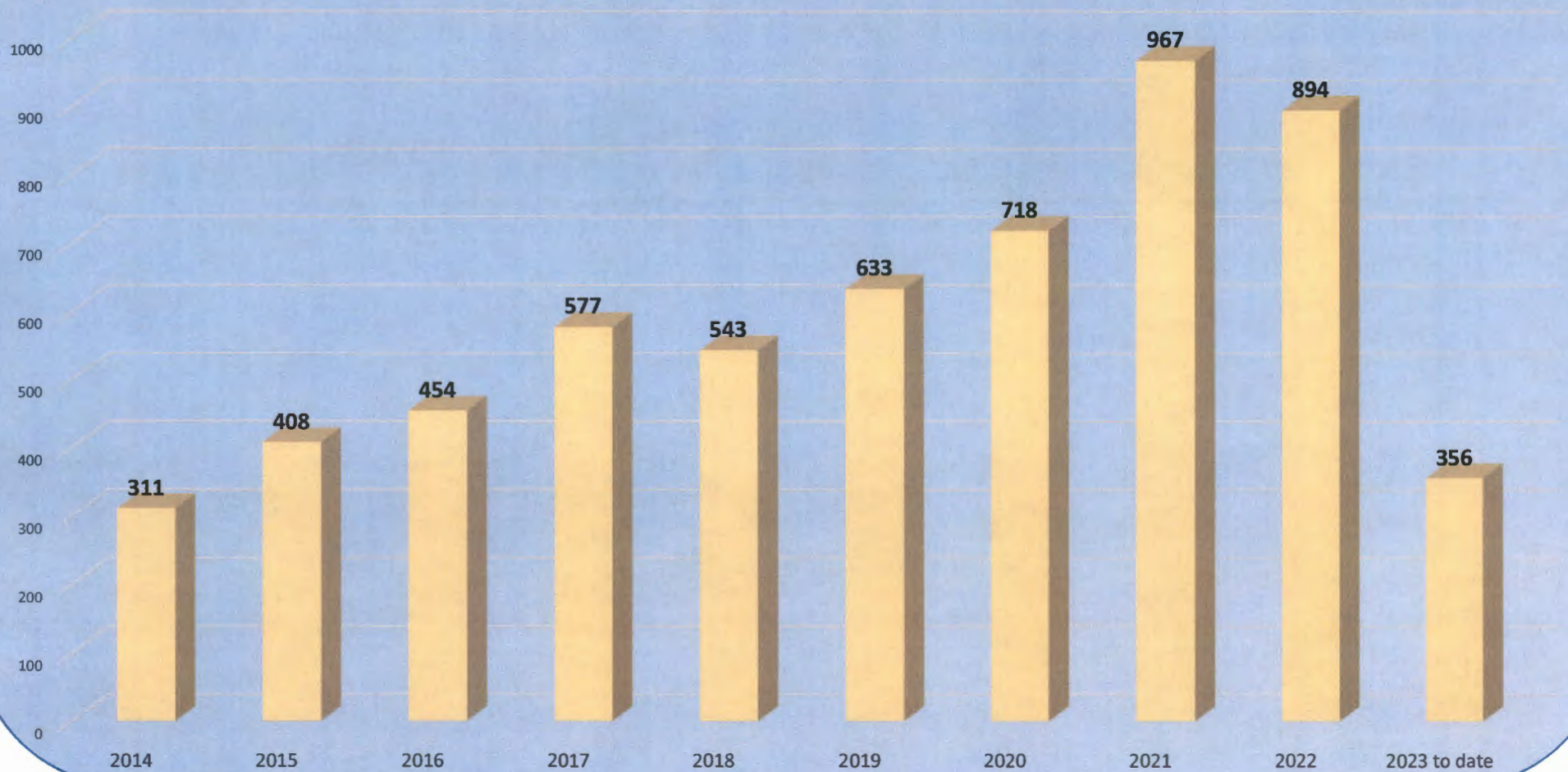
Total Assessed Value	\$2,471,351,499
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Exemptions	Value
Homestead	\$132,029,507
2nd Hmstd	\$74,747,948
TPP Exemption	\$10,149,483
Government	\$185,858,663
Institutional	\$49,524,998
Widow/Widower	\$1,915,100
Disability/Blind	\$16,883,943
Conservation	\$4,132,560
Economic Dev/Daycare	\$37,369,182
Lands Avail for Taxes	\$5,170
Disabled Veterans	\$632,082
Deployed Military	\$0
Total	\$513,248,636

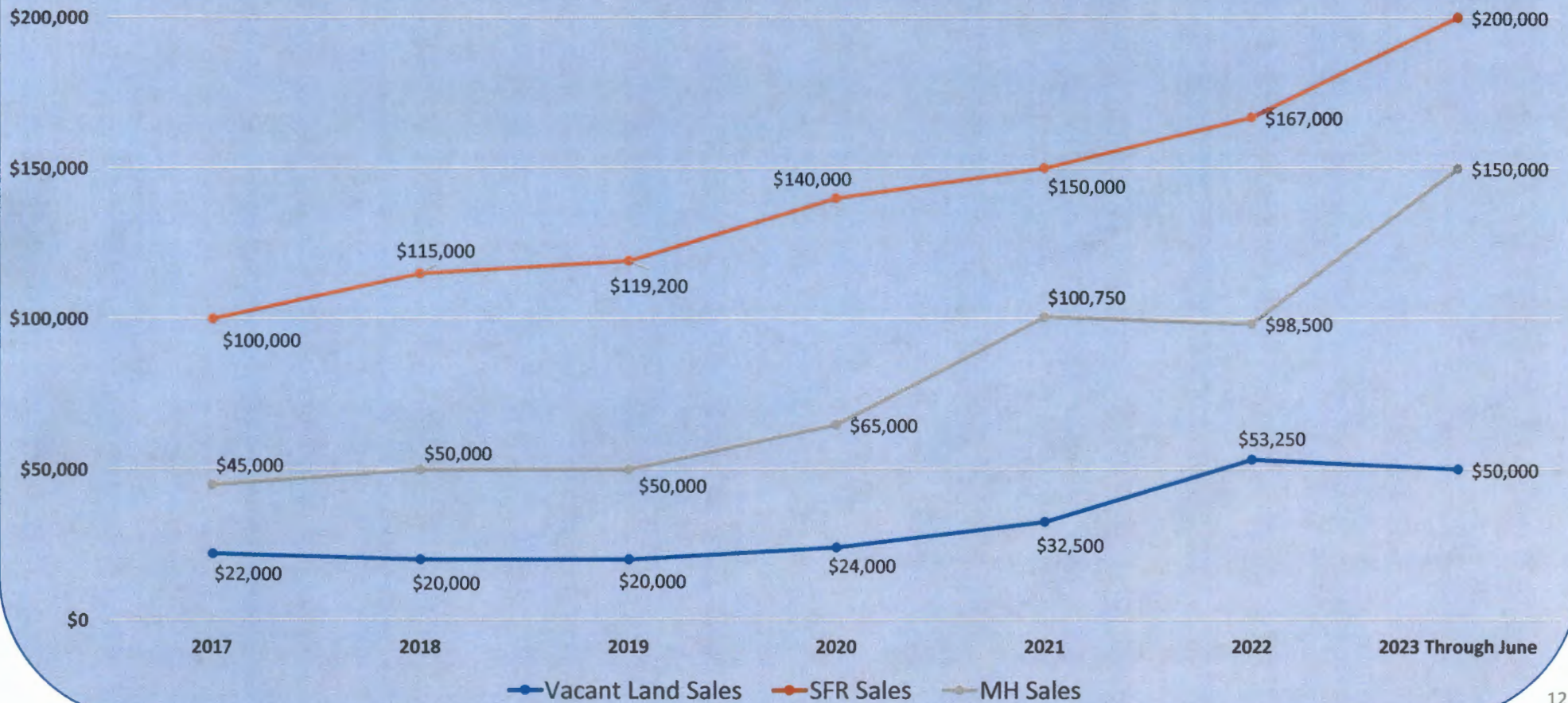
Taxable Value	\$1,958,102,863
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Just Value - Assessment Limitations = Assessed Value
Assessed Value – Exemptions = Taxable Value

Number of Qualified Sales



Median Sales Price – Taylor County



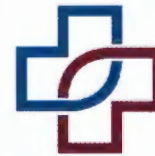
Sample Tax Bill Reductions

Assuming a 10% Reduction in County General-Fund Millage Rate



*Samples are based on median values in each category. Single Family = \$130,820, Mobile Home = \$86,705, Commercial Property = \$124,420

**Taylor County
Board of County
Commissioners
Budget Presentation
7.17.23**



**DOCTORS'
MEMORIAL
HOSPITAL**

A TALLAHASSEE MEMORIAL HEALTHCARE AFFILIATE



DOCTORS'
MEMORIAL
HOSPITAL

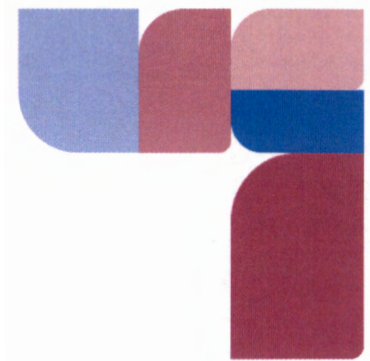
A TALLAHASSEE MEMORIAL HEALTHCARE AFFILIATE

THANK YOU FOR YOUR SUPPORT!



1. Sterilizer
2. Operating Room Lights
3. Vaporizer
4. Trimano Arm





DMH ANNUAL BUDGET

- Revenue generated by services provided must fund operational costs. (Average reimbursement is 30% of charges)
- Largest cost center is staffing. (Salaries, benefits, contract labor, and physician fees comprise approx. 57%)
- Second largest expense is supplies and then contracted services and building maintenance.
- DMH is non-profit: Any excess revenue is reinvested into growth, capital, new services, etc.



DMH CAPITAL BUDGET

- Operational Revenue
- Grants
- Cares Act Funding
 - New Cardiac CT
 - Pyxis Machine
 - Electronic Sign
- County Allocation from One-Cent Sales Tax



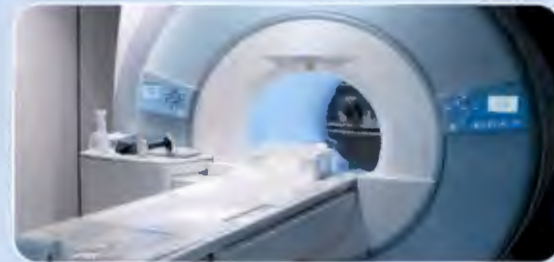
DOCTORS'
MEMORIAL
HOSPITAL

A TALLAHASSEE MEMORIAL HEALTHCARE AFFILIATE

CURRENT CAPITAL NEEDS



FACILITY
(External
and Internal)



CLINICAL
(Replacement
and New)

Current priorities are focused on areas that impact patient safety and the growth of clinical services





Facility Needs - Exterior

New Roof for Main Hospital – est. \$600k





Facility Needs – Water

1. System Wide Water Filter/Softener –
est. \$40k
2. Non-Return Valve – Boiler – est. \$8k

SUBTOTAL - \$48k



Facility Needs

1. New Commercial Oven – approx. \$14k
2. POS System for Café – approx. \$2k
3. Speed Scrub for EVS - approx. \$14k
4. Phone System – approx. \$80k

SUBTOTAL - \$110k



Clinical Needs Cardiopulmonary



- Hand-Held Oximeters – approx. \$8k
- Holter Monitor System – approx. \$10k
- Burdick Stress System – approx. \$40k
- Nuclear Medicine Camera – approx. \$400k
- Database for Cardiopulmonary Exams/Reports – approx. \$100k

SUBTOTAL - \$558K





Clinical Needs Radiology



- Ultrasound Ergonomic Chair – approx. \$1,500
- OR Digital C ARM – approx. \$400k
- MRI Upgrade – approx. \$800k

SUBTOTAL - \$1,201,500





Clinical Needs Surgical Services

- Instrument Washer – approx. \$60k
- Endo Spacelab Cube Monitor ETCO2 – approx. \$19,540
- Endoscopy Tower and Monitor – approx. \$58k
- Endoscopes – approx. \$450k
- Surgery Systems and Charging Station – approx. \$5,291
- Knee Tray Instrument Set – approx. \$2,267
- Portable Image Viewer – 1,500k

Continued on next page





Clinical Needs Surgical Services Continued

- Autoclave Sterilizer – approx. \$200k
- Incubator for Sterile Process – approx. \$2,500
- Mayo Stands – approx. \$4,500

SUBTOTAL - \$803,598k



Clinical Needs

Emergency Services

- Spacelab Monitors – approx. \$78k
- Spacelab Central Monitor – approx. \$14,240
- Stryker Prime TC Transport Chairs – approx. \$25k
- ED Renovations – approx. \$100k

SUBTOTAL - \$217,240k





Clinical Needs

General Medical Services

- Spacelab Interface – approx. \$52k
- CPSI (EMR) Spacelab Interface – approx. \$10k
- NOVA Interface – approx. \$10k
- CPSI/Welch Allen Interface - \$10k
- Spacelab Monitors – approx. \$44,916
- Bard Site Ultrasound System – approx. \$37,479
- Nova Biomedical Stat Strip Glucometer – approx. \$20,978





Clinical Needs

General Medical Services (Continued)

- Spacelabs Transmitters with ECG/SPO2 – approx. \$27,686
- Spacelabs Telemetry 16 Channel – approx. \$102,415
- Spacelabs 16 Central Station – approx. \$24,227
- PCA Pump – approx. \$4,000

SUBTOTAL - \$343,701





Clinical Needs Infusion Services

- Welch Allen Monitors – approx. \$13,137
- Welch Allen Surface Stand – approx. \$1,663

SUBTOTAL - \$14,800





Clinical Needs Rehab

- Treadmill (Pulmonary Rehab and Reg PT) – approx. \$6k
- Physical Therapy Metron Aster 3 section table – approx. \$2,230
- Metron Elite Bariatric Power Mat Platform – approx. \$4,170
- Stand Assist PT Chair/Sitting/Standing – approx. \$4,100

SUBTOTAL - \$16,500





Clinical Needs Transportation

- Type 2 Transport Vehicle – approx. \$175k





CURRENT CAPITAL NEEDS



FACILITY
(External and
Internal) Total
\$758k



CLINICAL
(Replacement
and New)
Total \$3,330,339

*Total Estimated
Capital Needs:*

\$4,088,339





NORTH FLORIDA'S RISING STAR

Taylor County Development Authority

Fiscal Year	2023	-	2024	Budget
<i>Revenue</i>				
	FY 2022 - 2023 Allocated by BOCC		FY 2022 - 2023 Allocated by BOCC	FY 2023 - 2024 Budget
Intergovernmental Revenue	\$100,000.00		\$100,000.00	\$100,000.00
Reimbursed Expenses	\$0.00		\$0.00	\$0.00
Other:	\$0.00		\$0.00	\$0.00
Total Revenue	\$100,000.00		\$100,000.00	\$100,000.00

<i>Expenses</i>				
	FY 2022 - 2023 Budgeted Expenses		FY 2022 - 2023 Actual Expenses Through April	FY 2023 - 2024 Budget
Adversiting, Promotions, & Marketing	\$5,400.00		\$940.30	\$5,670.00
Bank Service Charges	\$216.00		\$0.00	\$226.80
Board Expense	\$0.00		\$0.00	\$0.00
Communications	\$3,780.00		\$879.79	\$3,969.00
Contingencies	\$10,314.00		-\$1,500.00	\$10,829.70
Contract Labor	\$1,620.00		\$0.00	\$1,701.00
Customer Relations	\$0.00		\$0.00	\$0.00
Dues and Subscriptions	\$432.00		\$279.94	\$453.60
Interest Expense	\$32.40		\$0.00	\$34.02
Office Supplies	\$2,160.00		\$149.30	\$2,268.00
Operating Expenditures	\$0.00		\$0.00	\$0.00
Personnel (Payroll) Costs	\$54,355.60		\$23,637.20	\$57,073.38
Professional Fees	\$28,750.00		\$14,084.00	\$30,187.50
Accounting	\$3,750.00		\$3,841.00	\$3,937.50
Consultants	\$0.00		\$0.00	\$0.00
Bookkeeping	\$5,000.00		\$0.00	\$5,250.00
Legal	\$20,000.00		\$10,243.00	\$21,000.00
Reconciliation Discrepancies	\$0.00		\$0.00	\$0.00
Repairs and Maintenance	\$1,080.00		\$60.50	\$1,134.00
Travel, Meetings, & Meals	\$5,400.00		\$491.91	\$5,670.00
Utilities	\$2,160.00		\$1,085.99	\$2,268.00
Total Expenditures	\$115,700.00		\$40,108.93	\$121,485.00

110,530.00 - Reserve
Sale of Property