

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

PERRY, FLORIDA

MONDAY, SEPTEMBER 12, 2022

5:01 P.M.

1ST. PUBLIC HEARING ON THE FY 22/23 BUDGET

201 E. GREEN STREET

TAYLOR COUNTY ADMINISTRATIVE COMPLEX

OLD POST OFFICE

THE CHAIR CALLED THE PUBLIC HEARING TO ORDER AT 5:01 P.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	VICE-CHAIR	JAMIE ENGLISH	IN PERSON	ALL
2		JIM MOODY	IN PERSON	ALL
3		MICHAEL NEWMAN	IN PERSON	ALL
4		PAM FEAGLE	IN PERSON	ALL
5	CHAIR	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>
COUNTY ADMIN.	LAWANDA PEMBERTON	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

THOMAS 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.

FIRST PUBLIC HEARING ON MILLAGE AND BUDGET FOR FY 2022/2023:

THE BOARD HAVING HERETOFORE ADVERTISED FOR THE FIRST PUBLIC HEARING ON THE TENTATIVE BUDGET AND MILLAGE RATES FOR FY 2022/2023, FOR THIS DATE AT 5:01 P.M., WHICH WAS ACCOMPLISHED BY THE MAILING OF THE TRIM NOTICES.

DANNIELLE WELCH, COUNTY FINANCE DIRECTOR, GAVE A POWER POINT PRESENTATION AND PRESENTED A HAND-OUT ON THE TENTATIVE BUDGET AND MILLAGE FOR SAID F.Y.

ATTACHMENT: HANDOUT

THAT THE TENTATIVE BUDGET WILL REQUIRE A TAX MILLAGE TO BE LEVIED AS FOLLOWS:

GENERAL REVENUE FUND 7.2426 MILLS BASED ON A COUNTY WIDE VALUATION OF \$ 1,741,944,896, AS CERTIFIED BY THE COUNTY PROPERTY APPRAISER, AND A MSTU MILLAGE OF 1.2250 MILLS, BASED ON AN UNINCORPORATED VALUATION OF \$ 1,456,806,613, AS

CERTIFIED BY THE COUNTY PROPERTY APPRAISER. THAT THE BUDGET INCLUDES A DEBT SERVICE FUND, IN THE AMOUNT OF \$-0-, WHICH REQUIRES NO MILLAGE LEVY.

THE GENERAL FUND ROLLED-BACK RATE IS 6.8495 MILLS. THE MSTU ROLLED-BACK RATE IS 1.1645.

THE AGGREGATE MILLAGE RATE IS 8.2671 MILLS, WHICH IS HIGHER THAN THE AGGREGATE ROLLED-BACK RATE OF 7.8149 MILLS BY 5.79%.

THEREUPON, AT THE TIME AND PLACE AS ADVERTISED, A HEARING WAS HAD FOR THE PURPOSE OF HEARING COMPLAINTS AND REQUESTS FROM THE PUBLIC, REGARDING THE TENTATIVE BUDGET AND MILLAGE FOR THE FISCAL YEAR 2022/2023.

ALL PERSONS WERE GIVEN THE OPPORTUNITY TO DISCUSS AND ASK QUESTIONS REGARDING SAID BUDGET AND MILLAGE FOR FY 2022/2023.

JOHN SINGER – CAN WE GO BACK TO THE DISCUSSION OF MOSQUITO CONTROL BUDGET AMOUNT OF \$10,000?

THE COUNTY FINANCE DIRECTOR ADVISED THAT SAID AMOUNT IF NOT THE MOSQUITO CONTROL BUDGET, BUT IS THE CASH CARRY FORWARD AMOUNT FROM A GRANT.

COMMISSIONER FEAGLE – I KNOW WHAT WE DISCUSSED AT OUR BUDGET WORKSHOPS, BUT I CAN'T SUPPORT A \$75M BUDGET. WE ARE OUT OF CONTROL WITH OUR SPENDING AND I WOULD SUPPORT THE ROLL-BACK RATE.

COUNTY FINANCE DIRECTOR – IF YOU GO BACK TO THE ROLL-BACK RATE, YOU WOULD LOSE REVENUE IN THE GENERAL FUND OF \$684,759 AND WOULD LOSE REVENUE IN THE MSTU FUND IN THE AMOUNT OF \$88,137.

COMMISSIONER FEAGLE MADE A MOTION TO ADOPT THE ROLL-BACK RATE IN THE GENERAL FUND OF 6.8495.

MOTION DIED FOR LACK OF SECOND.

COMMISSIONER FEAGLE THEN MADE A MOTION TO ADOPT THE ROLL-BACK RATE IN THE MSTU FUND OF 1.645.

MOTION DIED FOR LACK OF SECOND.

THERE WERE NO OTHER PERSONS WISHING TO SPEAK REGARDING THE FY 2022/2023 BUDGET, THEREFORE THE CHAIRMAN CLOSED THE PUBLIC HEARING.

UPON COMPLETION OF THE PRESENTATION BY THE COUNTY FINANCE DIRECTOR, COMMISSIONER MOODY MADE A MOTION TO ADOPT A TENTATIVE MILLAGE RATE, BY RESOLUTION, OF 7.2426 MILLS ON THE COUNTY WIDE VALUATION TO BE USED IN THE GENERAL FUND. THE MOTION WAS SECONDED BY COMMISSIONER ENGLISH, AND PASSED BY A 4-1 VOTE (FEAGLE OPPOSED) OF THE BOARD.

AFTER DISCUSSION, COMMISSIONER MOODY MADE A MOTION, WITH SECOND BY COMMISSIONER ENGLISH, TO ADOPT A TENTATIVE MILLAGE RATE, BY RESOLUTION, OF 1.2250 MILLS ON THE UNINCORPORATED PROPERTY VALUATION TO BE USED IN THE MSTU FUND. THE MOTION PASSED BY A 4-1 VOTE (FEAGLE OPPOSED) OF THE BOARD.

ATTACHMENT: TENTATIVE MILLAGE RESOLUTIONS

AFTER DUE AND CAREFUL CONSIDERATION BY THE BOARD, AND UPON MOTION OF COMMISSIONER ENGLISH, WITH SECOND BY COMMISSIONER MOODY, AND BY A 4-1 VOTE (FEAGLE OPPOSED), THE BOARD APPROVED, BY RESOLUTION, THE FOLLOWING TENTATIVE BUDGET FOR FY 2022/2023:

GENERAL FUND	\$33,643,962
AIRPORT FUND	3,285,547
BOATING & IMPROVEMENT	19,000
ROAD & BRIDGE FUND	3,234,050
SECONDARY ROAD PAVING FUND	3,124,684
MSTU FUND	5,324,134
SOLID WASTE FUND	2,212,777
CDBG (HOUSING) FUND	729,300
LANDFILL FUND	726,000
MSBU FUNDS (SUBDIVISIONS)	337,742
SHIP GRANT FUNDS	596,378
SALES TAX REVENUE FUND	24,469
SCOP/SCRAP ROAD PAVING	8,406,012

AIRPORT ENTERPRISE FUND	585,284
TOURISM DEVELOPMENT TRUST (2-CENT)	935,000
TOURISM DEV INFRASTRUCTURE(3RD.CENT)	270,000
TOURISM DEV INFRASTRUCTURE(4TH.& 5TH.CENT)	765,000
SMALL COUNTY SURTAX	5,400,000
AMERICAN RESCUE PLAN	4,184,000

SAID FUNDS AGGREGATING A TOTAL AMOUNT OF \$73,803,339.

ATTACHMENT: TENTATIVE BUDGET RESOLUTION

THE CLERK ANNOUNCED THAT THE SECOND AND FINAL BUDGET PUBLIC HEARING FOR FY 2022/2023, WILL BE HELD ON MONDAY, SEPTEMBER 19, 2022, AT 5:01 P.M.

THE CLERK FURTHER ADVISED THAT THE REQUIRED NOTICES REGARDING THE SECOND AND FINAL PUBLIC HEARING WILL BE ADVERTISED IN THE PERRY NEWSPAPERS ISSUE OF FRIDAY, SEPTEMBER 16, 2022.

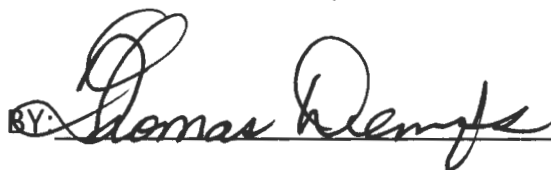
ATTACHMENTS: NOTICES

THE COUNTY ADMINISTRATOR REMINDED THE BOARD OF THE NEXT WORKSHOP TO BE HELD ON WEDNESDAY, OCTOBER 5, 2022, AT 6:00 P.M.

THE HOUR BEING APPROXIMATELY 7:30 P.M., AND THERE BEING NO FURTHER DISCUSSION THIS DATE, THE WORKSHOP WAS ADJOURNED.

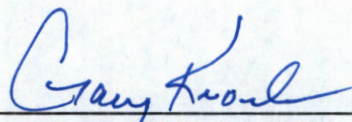
BOARD OF COUNTY COMMISSIONERS

TAYLOR COUNTY, FLORIDA

BY: 

THOMAS DEMPS, Chair

ATTEST:

BY: 
GARY KNOWLES, Clerk

TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS
FY2022/2023 RECOMMENDED BUDGET

DRAFT 2
9/12/2022

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

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

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

			RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
(notebook)	PAGE #	DEPT # DEPARTMENT/DESCRIPTION				
GENERAL FUND - 001						
	1 - 3	0105 Board of County Commissioners	\$ 369,681.00	\$ 342,390.00	\$ 27,291.00	8.0%
	4 - 8	0106 General Operating / Finance - BCC	\$ 258,698.00	\$ 226,915.00	\$ 31,783.00	14.0%
	9 - 12	0110 County Administrator Department	\$ 262,770.00	\$ 251,284.00	\$ 11,486.00	4.6%
	13 - 15	0111 Human Resources	\$ 74,194.00	\$ 71,124.00	\$ 3,070.00	4.3%
	16 - 19	0113 Information Technology /MIS	\$ 128,322.00	\$ 120,972.00	\$ 7,350.00	6.1%
	20 - 24	0114 Grants Administration	\$ 90,964.00	\$ 81,296.00	\$ 9,668.00	11.9%
	25 - 26	0116 Tax Collection Fees % based on tax revenue / collections - amt provided by Tax Collector	\$ 410,000.00	\$ 410,000.00	\$ -	0.0%
	27 - 29	0117 Mobile Home Inspection contractual service provided by Tax Collector	\$ 25,502.00	\$ 26,558.00	\$ (1,056.00)	-4.0%
	30 - 33	0118 Purchasing includes capital request \$8,000 office remodel (FY21)	\$ 60,396.00	\$ 57,380.00	\$ 3,016.00	5.3%
	34 - 35	0119 County Auditor	\$ 51,030.00	\$ 51,030.00	\$ -	0.0%

			RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
DEPT #	DEPARTMENT/DESCRIPTION					
GENERAL FUND - 001						
36 - 41	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 and the remaining \$57,232 is budgeted as reserve for future lease payments as there is no other designated revenue --- decrease in overall budget as project is COMPLETE</i>	\$ 142,795.00	\$ 198,875.00	\$ (56,080.00)	-28.2%
42 - 43	0140	County Attorney	\$ 36,000.00	\$ 36,000.00	\$ -	0.0%
44 - 50	0150	Medical Examiner increase in professional fees	\$ 96,647.00	\$ 93,424.00	\$ 3,223.00	3.4%
51 - 54	0160	Courthouse Building & Grounds	\$ 198,507.00	\$ 190,476.00	\$ 8,031.00	4.2%
55 - 56	0162	Administrative Building includes increase in property insurance	\$ 5,947.00	\$ 5,703.00	\$ 244.00	4.3%
57 - 59	0164	Administrative Complex	\$ 35,540.00	\$ 60,767.00	\$ (25,227.00)	-41.5%
60 - 61	0165	Steinhatchee Community Center Bldg. <i>revenue offset \$19,632 4th/5th Tourism Tax</i>	\$ 19,632.00	\$ 19,037.00	\$ 595.00	3.1%
62 - 63	0166	Historical Society Building <i>revenue offset \$9,404th/5th Tourism Tax</i>	\$ 9,404.00	\$ 11,045.00	\$ (1,641.00)	-14.9%
64 - 65	0169	Old Hospital Facility	\$ 1,500.00	\$ 1,500.00	\$ -	0.0%
66 - 69	0170	Facilities Maintenance includes capital request - \$25,000 vehicle	\$ 94,712.00	\$ 87,048.00	\$ 7,664.00	8.8%
70 - 72	0171	County Project Management	\$ 78,651.00	\$ 77,118.00	\$ 1,533.00	2.0%

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			RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
DEPT #	DEPARTMENT/DESCRIPTION					
GENERAL FUND - 001						
73 - 74	0172	Inmate Crew - Maintenance	\$ 25,765.00	\$ 59,722.00	\$ (33,957.00)	-56.9%
75 - 76	0174	Tag Office (Old Hwy Patrol Bldg)	\$ 11,016.00	\$ 10,821.00	\$ 195.00	1.8%
77 - 78	0181	Sheriff's Education Expense funded by court fees - includes \$9,100 balance CF	\$ 13,100.00	\$ 19,850.00	\$ (6,750.00)	-34.0%
79 - 80	0185	Sheriff Ed / Domestic Violence funded by court fees - includes \$15,000 balance CF	\$ 18,000.00	\$ 35,029.00	\$ (17,029.00)	-48.6%
81 - 82	0186	Traffic / Driver Education funded by court fees - includes \$78,000 balance CF	\$ 86,000.00	\$ 79,932.00	\$ 6,068.00	7.6%
83 - 84	0187	Special Law Enforcement Trust Fund funded with designated funding source - includes \$5,477 balance CF	\$ 5,477.00	\$ 5,477.00	\$ -	0.0%
85 - 86	0188	School Resource Officer Donation funded with designated funding source - includes \$3,478 balance CF	\$ 3,478.00	\$ 3,478.00	\$ -	0.0%
87 - 89	0190	Division of Forestry (STATE MANDATED)	\$ 36,440.00	\$ 38,675.00	\$ (2,235.00)	-5.8%
90 - 92	0200	County Jail includes capital request - \$140,000 roof replacement (FY22) increase in inmate medical and R&M	\$ 333,800.00	\$ 322,370.00	\$ 11,430.00	3.5%
93 - 95	0213-01	Restore Act / Hodges Park Rehab (Pot 3) Grant Funded	\$ 1,032,095.00	\$ -	\$ 1,032,095.00	100%
96 - 98	0214	Restore Act / Canal Dredge (Pot 1) Grant Funded	\$ 1,225,137.00	\$ 1,335,137.00	\$ (110,000.00)	-8.2%
99 - 101	0227	Emergency 911 System funded by 911 fees - includes \$33,834 balance CF	\$ 54,334.00	\$ 44,307.00	\$ 10,027.00	22.6%

			RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
DEPT #	DEPARTMENT/DESCRIPTION					
GENERAL FUND - 001						
102 - 103	0229	Communications Surcharge funded by \$12.50 traffic surcharge - includes \$9,000 CF	\$ 21,000.00	\$ 23,397.00	\$ (2,397.00)	-10.2%
104 - 106	0237	911 Wireless Supplemental Grant 100% Grant Funded - State, includes \$240,000 balance CF	\$ 310,000.00	\$ 253,655.00	\$ 56,345.00	22.2%
107 - 109	0239	911 Wireless - State 100% State Funded, includes \$13,597 balance CF	\$ 78,597.00	\$ 95,077.00	\$ (16,480.00)	-17.3%
110 - 111	0240	Emergency Med. Service - DMH Subsidy	\$ 408,516.00	\$ 408,516.00	\$ -	0.0%
112 - 113	0245	Crime Prevention Program (Sheriff) funded by court fees - includes \$52,750 balance CF	\$ 61,750.00	\$ 53,157.00	\$ 8,593.00	16.2%
114 - 119	0260	Solid Waste Recycling requires \$155,415 County Funding Ad Valorem Taxes designated funding \$65,232 grant / \$25,000 recycling sales	\$ 245,647.00	\$ 261,260.00	\$ (15,613.00)	-6.0%
120 - 121	0270	Hazardous Waste	\$ 7,463.00	\$ 7,463.00	\$ -	0.0%
122 - 123	0275	EMS / DEPT Health Grant 100% Grant Funded, includes \$5,298 balance CF	\$ 5,298.00	\$ 5,298.00	\$ -	0.0%
124 - 128	0277	Mosquito Control (LOCAL)	\$ 77,747.00	\$ 63,377.00	\$ 14,370.00	22.7%
129 - 131	0279	Taylor County 4H Foundation	\$ 10,881.00	\$ 10,881.00	\$ -	0.0%
132 - 134	0281	Mosquito Control - State 100% Grant Funded - State; includes \$10,000 CF balance	\$ 48,998.00	\$ 38,998.00	\$ 10,000.00	25.6%
135 - 136	0282	Forestry Management	\$ 1,800.00	\$ 1,800.00	\$ -	0.0%

			RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
DEPT #	DEPARTMENT/DESCRIPTION					
GENERAL FUND - 001						
137 - 142	0283	County Extension Office	\$ 290,532.00	\$ 289,721.00	\$ 811.00	0.3%
143 - 144	0330	Cemetery Maintenance	\$ 8,313.00	\$ 7,313.00	\$ 1,000.00	13.7%
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 - 150	0340	County Development - Contractual / TCDA	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
151 - 152	0341	Community Redevelopment	\$ 19,000.00	\$ 15,000.00	\$ 4,000.00	26.7%
153 - 156	0350	Veteran's Dept	\$ 34,900.00	\$ 32,495.00	\$ 2,405.00	7.4%
157 - 158	0380	County Health Dept \$12,625 budgeted for property insurance	\$ 62,625.00	\$ 60,405.00	\$ 2,220.00	3.7%
159 - 161	0381	Planning Council / NCFRPC Dues	\$ 3,841.00	\$ 3,965.00	\$ (124.00)	-3.1%
162 - 163	0383	VA Clinic funded with lease payment	\$ 14,569.00	\$ 14,410.00	\$ 159.00	1.1%
164 - 165	0390	Mental Health / Apalachee	\$ 68,770.00	\$ 52,900.00	\$ 15,870.00	30.0%
166 - 169	0401	Trans. Disadvantag. Plan. Grant 100% Grant Funded	\$ 20,433.00	\$ 20,444.00	\$ (11.00)	-0.1%
170 - 172	0420	Social Services decrease in MEDICAID pymt (\$13,074) /-3.18% - effective July 2022 (will change July 2023)	\$ 425,925.00	\$ 439,858.00	\$ (13,933.00)	-3.2%

			RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
DEPT #	DEPARTMENT/DESCRIPTION					
GENERAL FUND - 001						
173 - 174	0423	Big Bend Transit / Shuttle Service	\$ 57,600.00	\$ 54,804.00	\$ 2,796.00	5.1%
175 - 176	0425	SNAP / Transportation	\$ 4,000.00	\$ 3,000.00	\$ 1,000.00	33.3%
177 - 180	0430	Library	\$ 223,413.00	\$ 246,546.00	\$ (23,133.00)	-9.4%
181 - 185	0431	Library Grants - State Aid 100% Grant Funded - State; includes \$48,951 CF balance	\$ 77,805.00	\$ 110,003.00	\$ (32,198.00)	-29.3%
186 - 188	0438	Keaton Beach Coastal Park / Capital County CAPITAL Funds - \$37,184 balance CF includes capital request \$14,684 fitness equipment	\$ 47,184.00	\$ 52,184.00	\$ (5,000.00)	-9.6%
189 - 190	0441-01	Parks/Recreation	\$ 84,694.00	\$ 79,280.00	\$ 5,414.00	6.8%
191 - 192	0446	FL Arts License Plates designated CF	\$ 1,419.00	\$ 1,419.00	\$ -	0.0%
193 - 194	0447	Hodges Park (Keaton Beach) revenue offset \$25,450 3rd Tourist Tax	\$ 25,450.00	\$ 24,669.00	\$ 781.00	3.2%
195 - 197	0447-01	LWCF/Hodges PK Renovation 100% Grant Funded	\$ 200,000.00	\$ 200,000.00	\$ -	100.0%
198 - 199	0448	Southside Park (Dixie Hwy)	\$ 4,790.00	\$ 4,290.00	\$ 500.00	11.7%
200 - 202	0448-01	FRDAP Grant - Southside Park 100% grant funded	\$ 25,000.00	\$ 50,000.00	\$ (25,000.00)	-50.0%
203 - 204	0449	Dark Island Park (Beach) funded with \$1,200 on-site fees & \$1,300 decal fees	\$ 2,500.00	\$ 2,500.00	\$ -	0.0%

			RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
DEPT #	DEPARTMENT/DESCRIPTION					
GENERAL FUND - 001						
205 - 207	0451-OP	Steinhatchee Boat Ramp (Operational) funded with \$28,000 on-site fees and \$14,563 decal fees	\$ 42,563.00	\$ 38,087.00	\$ 4,476.00	11.8%
208 - 211	0452	Sports Complex Construction / Capital \$19,319 designated prior year CF	\$ 19,319.00	\$ 35,319.00	\$ (16,000.00)	-45.3%
212 - 214	0453	Keaton Boat Ramp / Operational funded with \$25,000 on-site fees & \$16,293 decal fees \$311,585 "sinking fund"/reserve designated for boat ramps	\$ 352,878.00	\$ 318,310.00	\$ 34,568.00	10.9%
215 - 217	0455	Sports Complex Donations / Projects funded with designated CF	\$ 7,470.00	\$ 7,470.00	\$ -	0.0%
218 - 219	0457	Hampton Springs Historical Site / Operational revenue offset \$10,000 4th/5th Tourism Tax	\$ 10,000.00	\$ 10,000.00	\$ -	0.0%
220 - 221	0463	Aucilla Boat Ramp / Operational funded with \$4,900 on-site fees	\$ 4,900.00	\$ 4,600.00	\$ 300.00	6.5%
222 - 223	0466	Interfund Transfers Road & Bridge Fd (50% Engineer Dept) \$111,994 - included additional engineer MSTU Fd (Fire Service) \$61,375 - based on County response in City limits * estimated based on last FY	\$ 173,369.00	\$ 126,981.00	\$ 46,388.00	36.5%
	0472	FRDAP / Sports Complex - COMPLETED FY22 100% Grant Funded	\$ -	\$ 200,000.00	\$ (200,000.00)	-100%
224 - 228	0473	Sports Complex / Operational new position approved (FY21) - inmate work squad removed includes capital request \$7,500 security lights & cameras (FY21), \$9,000 mower	\$ 213,499.00	\$ 170,178.00	\$ 43,321.00	25.5%
229 - 230	0479	Steinhatchee Park / Pier (Operational) revenue offset \$2,000 4th/5th Tourism Tax	\$ 2,000.00	\$ 5,500.00	\$ (3,500.00)	-64%

			RECOMMENDED	(PRIOR YEAR)	REQUESTED	%
			BUDGET	BUDGET 2021/22	INCREASE/	INCREASE/
DEPT #	DEPARTMENT/DESCRIPTION		2022/2023	(AT 10/01/21)	(DECREASE)	(DECREASE)
GENERAL FUND - 001						
231 - 232	0486	Shady Grove Community Park / Operational revenue offset \$3,800 4th/5th Tourism Tax	\$ 3,800.00	\$ 3,800.00	\$ -	0%
233 - 235	0487	Sports Complex / Concessions Mgmt funded by \$20,000 concessions (estimate)	\$ 69,992.00	\$ 61,566.00	\$ 8,426.00	13.7%
236 - 238	0488	Taylor County Recreation	\$ 34,151.00	\$ 41,324.00	\$ (7,173.00)	-17.4%
239 - 242	0489	Forest Capital Hall / Building & Grounds revenue offset \$167,270 3rd Tourism Tax ** (began in 2017) includes capital request \$84,000 parking lot paving (FY20)	\$ 167,270.00	\$ 151,220.00	\$ 16,050.00	10.6%
243 - 244	0498	Shady Grove Community Center revenue offset \$15,498 4th/5th Tourism Tax ** (began in 2018)	\$ 15,498.00	\$ 15,195.00	\$ 303.00	2.0%
245 - 246	0600	Article V Funding Funding previously designated CF	\$ 76,064.00	\$ 76,377.00	\$ (313.00)	-0.4%
247 - 248	0601	Circuit Court / Judge	\$ 2,200.00	\$ 2,200.00	\$ -	0.0%
249 - 254	0602	State Attorney	\$ 43,791.00	\$ 44,093.00	\$ (302.00)	-0.7%
255 - 256	0602-B	State Attorney / Building	\$ 42,333.00	\$ 39,961.00	\$ 2,372.00	5.9%
257 - 260	0603	Public Defender	\$ 23,527.00	\$ 22,576.00	\$ 951.00	4.2%
261 - 262	0630	Court Improvement Fund funded 100% by court facilities fees received in previous years / designated CF	\$ 55,401.00	\$ 63,264.00	\$ (7,863.00)	-12.4%
263 - 265	0685	Guardian Ad Litem	\$ 16,898.00	\$ 20,019.00	\$ (3,121.00)	-15.6%
266 - 267	0719	County Court /Judge	\$ 2,200.00	\$ 2,200.00	\$ -	0.0%

			RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
DEPT #	DEPARTMENT/DESCRIPTION					
GENERAL FUND - 001						
268 - 269	0721	Juvenile Programs / \$65 Fund	\$ 5,300.00	\$ 5,350.00	\$ (50.00)	-0.9%
270 - 271	0722	State Court Innovations / \$65 Fund funded by court fees / \$220,266 designated CF	\$ 225,566.00	\$ 205,033.00	\$ 20,533.00	10.0%
272 - 273	0723	Public Law Library / \$65 Fund	\$ 5,300.00	\$ 5,350.00	\$ (50.00)	-0.9%
274 - 275	0724	Legal Aid / \$65 Fund	\$ 5,300.00	\$ 5,350.00	\$ (50.00)	-0.9%
276 - 296	0901	Sheriff \$500,000 revenue offset for SRO \$65,000 inmate work squad (began FY20) - \$32,500 revenue offset from Secondary Rd. \$55,000 increase for additional work squad (FY21)	\$ 8,161,148.00	\$ 7,433,054.00	\$ 728,094.00	9.8%
297 - 299	0902	Supervisor of Elections	\$ 624,006.00	\$ 657,700.00	\$ (33,694.00)	-5.1%
300 - 302	0903	Tax Collector	\$ 226,573.00	\$ 190,435.00	\$ 36,138.00	19.0%
303 - 304	0904	Property Appraiser	\$ 983,679.00	\$ 893,746.00	\$ 89,933.00	10.1%
305 - 306	0905	Clerk of Court	\$ 1,040,983.00	\$ 995,167.00	\$ 45,816.00	4.6%
307 - 309	1224	Emergency Mgmt / EMPG Local Match 10/01-09/30	\$ 49,180.00	\$ 47,752.00	\$ 1,428.00	3.0%
310 - 312	1227	HMPG / EM (Generator) Grant (FY22)	\$ 190,904.00	\$ -	\$ 190,904.00	100.0%
313 - 314	1601	Court Administration / Court Support	\$ 62,690.00	\$ 62,560.00	\$ 130.00	0.2%
SUBTOTAL - GENERAL FUND			\$ 21,495,282.00	\$ 19,584,098.00	\$ 1,911,184.00	9.8%

DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
GENERAL FUND - 001					
315 - 316	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. 07/07/22	\$ 8,510,625.00	\$ 8,416,877.00	\$ 93,748.00	1.1%
	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 Capital Improvements / JAIL	\$ 53,005.00	\$ 80,191.00	\$ (27,186.00)	-3.9%
	SUBTOTAL GENERAL FUND RESERVES	\$ 12,148,680.00	\$ 12,082,118.00	\$ 66,562.00	0.6%
TOTAL - GENERAL FUND		\$ 33,643,962.00	\$ 31,666,216.00	\$ 1,977,746.00	6.2%

%
INCREASE/
(DECREASE)

RECOMMENDED
BUDGET
2022/2023

(PRIOR YEAR)
BUDGET 2021/22
(AT 10/01/21)

REQUESTED
INCREASE/
(DECREASE)

DEPT #

DEPARTMENT/DESCRIPTION

AIRPORT OPERATIONS FUND / 003**Funded with Rentals / Leases / Grants**

317		OVERALL BUDGET					
318		Revenue Estimates					
319 - 323	0500	Airport Operations	\$	93,122.00	\$	85,465.00	\$ 7,657.00 9.0%
	0501	Airport Hay Operation	\$	-	\$	400.00	\$ (400.00) -100.0%
324 - 326	0529	T-Hangar Capital Maintenance	\$	86,854.00	\$	31,409.00	\$ 55,445.00 176.5%
327 - 328	0548	Airport Tree Removal	\$	4,243.00	\$	73,354.00	\$ (69,111.00) -94.2%
329 - 331	0549	FDOT Grant - Design/Const Taxiway	\$	3,025,321.00	\$	22,262.00	\$ 3,003,059.00 13489.6%
	0553	FAA Cares Act Grant	\$	-	\$	3,335.00	\$ (3,335.00) -100.0%
332	9002	Airport Fund Reserves	\$	76,007.00	\$	-	\$ 76,007.00 100.0%
TOTAL AIRPORT FUND			\$	3,285,547.00	\$	216,225.00	\$ 3,069,322.00 1419.5%

BOATING & IMPROVEMENT FUND / 004**Funded with Vessel Registration Fees**

333		OVERALL BUDGET					
334 - 335	4005	Bird Racks	\$	1,250.00	\$	1,750.00	\$ (500.00) -28.6%
336 - 337	4007	Navigational Aids	\$	17,750.00	\$	17,750.00	\$ - 0.0%
	9004	Boating & Improvement Fund Reserves	\$	-	\$	-	\$ -
TOTAL BOATING & IMPROVEMENT FUND			\$	19,000.00	\$	19,500.00	\$ (500.00) -2.6%

DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
ROAD & BRIDGE FUND / 105					
Funded with Gas Taxes					
338	OVERALL BUDGET				
339 - 347	0301 County Road Department <i>capital request: \$26,868 dump truck lease; \$20,000 broom attachment; \$60,531 vehicles</i>	\$ 2,494,445.00	\$ 2,608,774.00	\$ (114,329.00)	-4.4%
348 - 349	0302 Secondary Roads - Operational	\$ 185,419.00	\$ 150,000.00	\$ 35,419.00	23.6%
350 - 354	0303 County Engineer Dept <i>partially funded by GF -- includes additional engineer</i>	\$ 147,849.00	\$ 141,395.00	\$ 6,454.00	4.6%
355 - 358	0304 Flood Control / Stormwater Drainage <i>partially funded by GF -- includes additional engineer</i>	\$ 76,139.00	\$ 73,017.00	\$ 3,122.00	4.3%
359 - 360	0461 Transfer to General Fund (50% Purchasing)	\$ 30,198.00	\$ 28,690.00	\$ 1,508.00	5.3%
361	9105 ROAD & BRIDGE FUND RESERVES				
	Reserve for Contingency	\$ 50,000.00	\$ 75,000.00	\$ (25,000.00)	-33.3%
	Reserve for Cash Balance / Next FY	\$ 225,000.00	\$ 250,000.00	\$ (25,000.00)	-10.0%
	Reserve for Equipment	\$ -	\$ -	\$ -	0.0%
	Reserve for Compensated Balances	\$ 25,000.00	\$ 50,000.00	\$ (25,000.00)	-50.0%
	SUBTOTAL ROAD & BRIDGE FUND	\$ 300,000.00	\$ 375,000.00	\$ (75,000.00)	-20.0%
TOTAL ROAD & BRIDGE FUND		\$ 3,234,050.00	\$ 3,376,876.00	\$ (142,826.00)	-4.2%

SECONDARY ROAD PROJECT PAVING FUND / 106**Funded with Gas Taxes**

362	OVERALL BUDGET				
363 - 365	0308 Secondary Road Paving	\$ 2,048,747.00	\$ 1,627,746.00	\$ 421,001.00	25.9%
366	0310 Interfund Transfers				
	to Road & Bridge / Operations	\$ 1,043,437.00	\$ 725,793.00	\$ 317,644.00	43.8%
	to General Fund - Inmate Work Squad	\$ 32,500.00	\$ 32,500.00	\$ -	0.0%
TOTAL SECONDARY ROAD PROJECT PAVING FUND		\$ 3,124,684.00	\$ 2,386,039.00	\$ 738,645.00	31.0%

DEPT #		DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	INCREASE/ (DECREASE) %
MSTU FUND / 107						
Funded with Ad Valorem Taxes / Permits / Fees / Grants / Other Governmental Contributions						
367		OVERALL				
		Revenues				
368 - 371	0191	VFD and Fire Advisory	\$ 39,850.00	\$ 31,560.00	\$ 8,290.00	26.3%
		increase in R/M bldg&grounds				
372 - 379	0192	Fire Department	\$ 2,327,623.00	\$ 1,788,233.00	\$ 539,390.00	30.2%
		capital request: fire engine, SLERS radios, UTV, fuel trailer, squad apparatus (FY21)				
	0195-01	SAFER Grant - Fire - COMPLETED FY22	\$ -	\$ 68,766.00	\$ (68,766.00)	-100.0%
		75% reimbursement grant				
380 - 382	0199-01	Fire Station #2 Construction Grant	\$ 580,000.00	\$ 580,000.00	\$ -	100.0%
383 - 386	0210	Building Dept	\$ 168,486.00	\$ 162,611.00	\$ 5,875.00	3.6%
387 - 390	0211	Code Enforcement	\$ 57,422.00	\$ 53,265.00	\$ 4,157.00	7.8%
391 - 393	0215	Planning Dept	\$ 70,986.00	\$ 70,183.00	\$ 803.00	1.1%
394 - 397	0216	Business License Collection / Administration	\$ 24,002.00	\$ 25,058.00	\$ (1,056.00)	-4.2%
398 - 399	0220	Building Permit Surcharge	\$ 4,000.00	\$ 4,000.00	\$ -	0.0%
400 - 404	0250	Animal Control	\$ 266,937.00	\$ 214,695.00	\$ 52,242.00	24.3%
		capital request: truck				
405 - 407	0464	Interfund Transfers				
		Solid Waste Fund (Non-Ad Valorem Exemptions)	\$ 8,000.00	\$ 8,000.00	\$ -	0.0%
		General Fund (Recreation)	\$ -	\$ -	\$ -	0.0%
		SUBTOTAL - MSTU FUND	\$ 3,547,306.00	\$ 3,006,371.00	\$ 540,935.00	18.0%
408	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	\$ 1,441,828.00	\$ 974,243.00	\$ 467,585.00	48.0%
		Reserve for Compensated Balances	\$ 35,000.00	\$ 35,000.00	\$ -	0.0%
		SUBTOTAL MSTU FUND RESERVES	\$ 1,776,828.00	\$ 1,309,243.00	\$ 467,585.00	35.7%
		TOTAL MSTU FUND	\$ 5,324,134.00	\$ 4,315,614.00	\$ 1,008,520.00	23.4%

DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SOLID WASTE FUND / 111					
Funded with Special Assessments / Grants / Fees					
409	OVERALL				
410	Revenus				
411 - 418	0261 Solid Waste Collection / Operations	\$ 1,794,646.00	\$ 1,404,950.00	\$ 389,696.00	27.7%
419	0267 Non Ad Valorem Refunds / Prior Years	\$ 2,000.00	\$ 2,000.00	\$ -	0.0%
420 - 422	0269 Solid Waste Administration	\$ 92,387.00	\$ 94,488.00	\$ (2,101.00)	-2.2%
	SUBTOTAL SOLID WASTE FUND	\$ 1,889,033.00	\$ 1,501,438.00	\$ 387,595.00	25.8%
423	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	\$ 83,744.00	\$ 94,398.00	\$ (10,654.00)	-11.3%
	Reserve for Compensated Balances	\$ 20,000.00	\$ 15,000.00	\$ 5,000.00	33.3%
	SUBTOTAL SOLID WASTE FUND RESERVES	\$ 323,744.00	\$ 329,398.00	\$ (5,654.00)	-1.7%
TOTAL SOLID WASTE FUND		\$ 2,212,777.00	\$ 1,830,836.00	\$ 381,941.00	20.9%
CDBG (HOUSING) GRANT FUND / 112					
424 - 425	1200 CDBG Grant	\$ 729,300.00	\$ -	\$ -	100%
	100% grant funded				
COUNTY LANDFILL FUND / 115					
Funded with Surcharge imposed by the County - collected by the Regional Landfill					
426	OVERALL				
427 - 430	0262 County Landfill / Monitoring	\$ 105,009.00	\$ 101,442.00	\$ 3,567.00	3.5%
431	9115 LANDFILL FUND RESERVES				
	Reserve for Equipment/Capital	\$ 620,991.00	\$ 604,558.00	\$ 16,433.00	2.7%
TOTAL LANDFILL FUND		\$ 726,000.00	\$ 706,000.00	\$ 20,000.00	2.8%

INCREASE/
(DECREASE)INCREASE/
(DECREASE)BUDGET 2021/22
(AT 10/01/21)BUDGET
2022/2023

DEPARTMENT/DESCRIPTION

DEPT #

MSBU FUNDS**Funded with Special Assessments (NON AD VALOREM)**

432 - 434	0510	Deerwood Subdivision (FD 120)	\$	48,685.00	\$	58,785.00	\$	(10,100.00)	-17.2%
435 - 437	0511	Warrior Creek Subdivision (FD 121)	\$	14,130.00	\$	15,930.00	\$	(1,800.00)	-11.3%
438 - 440	0512	Ocean Pond Subdivision (FD 122)	\$	44,655.00	\$	49,655.00	\$	(5,000.00)	-10.1%
441 - 443	0513	Strickland Landing Subdivision (FD 123)	\$	44,030.00	\$	40,130.00	\$	3,900.00	9.7%
444 - 446	0514	Oak Ridge Estates Subdivision (FD 124)	\$	11,441.00	\$	11,341.00	\$	100.00	0.9%
447 - 450	0515	Steinhatchee Acres Subdivision (FD 125)	\$	62,360.00	\$	53,262.00	\$	9,098.00	17.1%
451 - 453	0516	Bowden Subdivision (FD 126)	\$	25,595.00	\$	25,395.00	\$	200.00	0.8%
454 - 456	0521	Scallop Bay Subdivision (FD 128)	\$	31,380.00	\$	29,380.00	\$	2,000.00	6.8%
457 - 459	0522	Gulf Coast Subdivision (FD 129)	\$	55,466.00	\$	51,766.00	\$	3,700.00	7.1%
TOTAL MSBU FUND			\$	337,742.00	\$	335,644.00	\$	2,098.00	0.6%

Grand Total MSBU Funds --- \$337,742
net increase of \$2,098 over prior year budget

DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
AFFORDABLE HOUSING FUNDS					
Funded with SHIP Grants received in previous FY and New FY					
460 - 462	0397 SHIP Grant (2022/2023FY) FD 134	\$ 350,000.00	\$ -	\$ 350,000.00	100.0%
463 - 464	0398 SHIP Grant (2021/2022FY) FD 135	\$ 30,850.00	\$ 350,000.00	\$ (319,150.00)	-91.2%
465 - 466	0399 SHIP Grant (2019/2020FY) FD 137	\$ 110,700.00	\$ 125,064.00	\$ (14,364.00)	-11.5%
467 - 470	0404 SHIP Grant (2018/2019FY) FD 138	\$ 104,828.00	\$ 41,435.00	\$ 63,393.00	153.0%
	0419 SHIP Grant (2017/2018FY) FD 139	\$ -	\$ 84,600.00	\$ (84,600.00)	-100.0%
TOTAL AFFORDABLE HOUSING FUNDS		\$ 596,378.00	\$ 601,099.00	\$ (4,721.00)	-0.8%

Grant Total SHIP Funds \$596,378

net decrease (\$4,721) over prior year budget --- 100% grant funded

NOTE - DID NOT RECEIVE FUNDING FOR FY21 SHIP GRANT

DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALES TAX REVENUE FUND (HOSPITAL) / 150					
Funded with One-Cent Discretionary Sales Tax - Designated Carry Forward					
471	OVERALL				
472	1501 Hospital Capital Improvements	\$ 24,469.00	\$ 24,464.00	\$ 5.00	0.0%
TOTAL SALES TAX REVENUE FUND		\$ 24,469.00	\$ 24,464.00	\$ 5.00	0.0%

SMALL COUNTY SALES SURTAX / 151**Funded with One-Cent Discretionary Sales Tax - Effective 01/01/18**

473	OVERALL				
475	1506 Reserve / Capital Projects	\$ 1,580,687.00	\$ 2,357,195.00	\$ (776,508.00)	-32.9%
	Third Party - EMS/Contractual	\$ 408,516.00	\$ 408,516.00	\$ -	0.0%
476	1507 Sheriff's Office 25% Capital	\$ 550,000.00	\$ 475,000.00	\$ 75,000.00	15.8%
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)					
474 & 477	1508 Transfer Out (Other Funds Capital Requests)	\$ 1,233,903.00	\$ 1,091,472.00	\$ 142,431.00	13.0%
478	1509 DMH 25% Capital	\$ 1,626,894.00	\$ 1,267,852.00	\$ 359,042.00	28.3%
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		\$ 5,400,000.00	\$ 5,600,035.00	\$ (200,035.00)	-3.6%

%
INCREASE/
(DECREASE)

DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	
SCOP/SCRAP Paving Projects					
Funded with Grants					
479 - 481	0328 FDOT / EDTPF Grant <i>funds remaining from previous FY as reimbursement of administrative costs</i>	\$ 19,181.00	\$ 19,181.00	\$ -	0.0%
	0332 SCRAP / East Ellison Road (Fd 170) <i>*completed FY22</i>	\$ -	\$ 17,419.00	\$ (17,419.00)	-100.0%
	0333 SCRAP / North Ellison Road (Fd 171) <i>*completed FY22</i>	\$ -	\$ 22,818.00	\$ (22,818.00)	-100.0%
	0334 SCOP / East Ellison Road (Fd 172) <i>*completed FY22</i>	\$ -	\$ 27,872.00	\$ (27,872.00)	-100.0%
482 - 483	0346 SCRAP / Cedar Island Rd (Fund 180)	\$ 530,125.00	\$ 530,325.00	\$ (200.00)	0.0%
484 - 485	0347 SCRAP / Slaughter Rd (Fund 181)	\$ 1,110,294.00	\$ 1,113,574.00	\$ (3,280.00)	-0.3%
486 - 487	0348 SCOP / Slaughter Rd (Fund 182)	\$ 982,054.00	\$ 984,995.00	\$ (2,941.00)	-0.3%
	0349 SCOP / Gas Plant Rd (Fund 183) <i>*completed FY22</i>	\$ -	\$ 325,352.00	\$ (325,352.00)	-100.0%
488 - 489	0354 SCOP/ Steinhatchee/1st Ave (Fund 185)	\$ 2,214,135.00	\$ 2,282,327.00	\$ (68,192.00)	-3.0%
490 - 491	0354-01 CGIP / Steinhatchee/1st Ave (Fund 185)	\$ 94,661.00	\$ 97,577.00	\$ (2,916.00)	-3.0%
492 - 493	0358 SCOP / Ash Street (Fund 186)	\$ 2,118,431.00	\$ -	\$ 2,118,431.00	100.0%
494 - 495	0359 SCOP / McDaniel Road (Fund 187)	\$ 1,337,131.00	\$ -	\$ 1,337,131.00	100.0%
TOTAL SCOP / SCRAP Funds		\$ 8,406,012.00	\$ 5,421,440.00	\$ 2,984,572.00	55.1%

Grand Total FDOT/SCOP/SCRAP \$8,406,012

net increase of \$2,984,572 from prior year budget --- 100% grant funded

DEPT #		DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
AMERICAN RESCUE PLAN ACT FUND / 197						
Funded with Federal Grant Funding						
496	2202	American Rescue Plan	\$ 4,184,000.00	\$ 2,094,763.00	\$ 2,089,237.00	99.7%
		TOTAL AMERICAN RESCUE PLAN	\$ 4,184,000.00	\$ 2,094,763.00	\$ 2,089,237.00	99.7%
FRA RAIL GRANT FUND / 199						
Funded with Federal & Other Funding						
	2200	FRA Rail Grant	\$ -	\$ 500,000.00	\$ (500,000.00)	-100.0%
		TOTAL FRA RAIL GRANT FUND	\$ -	\$ 500,000.00	\$ (500,000.00)	-100.0%
AIRPORT ENTERPRISE FUND / 401						
Funded with Airport Fuel Sales						
497		Overall				
		Revenue Estimates				
498 - 500	4010	Airport Fuel Operations	\$ 383,678.00	\$ 291,418.00	\$ 92,260.00	31.7%
	4015	Interfund Transfer - Airport Operations	\$ -	\$ 24,736.00	\$ (24,736.00)	-100.0%
501	4020	AIRPORT ENTERPRISE FD RESERVES				
		Reserve for Contingency	\$ 30,000.00	\$ 30,000.00	\$ -	0.0%
		Reserve for Cash Balance / Next FY	\$ 10,000.00	\$ 10,000.00	\$ -	0.0%
		Reserve for Equipment/Capital	\$ 161,606.00	\$ 214,926.00	\$ (53,320.00)	-24.8%
		SUBTOTAL AIRPORT ENTERPRISE FUND RESERVES	\$ 201,606.00	\$ 254,926.00	\$ (53,320.00)	-20.9%
		TOTAL AIRPORT ENTERPRISE FUND	\$ 585,284.00	\$ 571,080.00	\$ 14,204.00	2.5%

%
INCREASE/
(DECREASE)

DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	
TOURIST DEVELOPMENT TRUST FUND / 626					
Funded by 2 cent Tourist / Bed Tax					
502	OVERALL				
504	1301 Tourism Development	\$ 64,000.00	\$ 54,000.00	\$ 10,000.00	18.5%
505	1302 Tourism Promotion	\$ 25,000.00	\$ 17,400.00	\$ 7,600.00	43.7%
506	1303 Tourism Development	\$ 98,500.00	\$ 78,300.00	\$ 20,200.00	25.8%
507	1310 TOURISM DEVELOPMENT FD RESERVES				
	Reserve for Contingency	\$ 5,000.00	\$ 5,000.00	\$ -	0.0%
	Reserve Cash Balance / Next FY	\$ 5,000.00	\$ 5,000.00	\$ -	0.0%
	Sinking Fund / Uncommitted	\$ 737,500.00	\$ 565,300.00	\$ 172,200.00	30.5%
	SUBTOTAL TOURISM DEVELOPMENT RESERVES	\$ 747,500.00	\$ 575,300.00	\$ 172,200.00	29.9%
TOTAL TOURISM DEVELOPMENT FD		\$ 935,000.00	\$ 725,000.00	\$ 210,000.00	29.0%
TOURIST DEVELOPMENT INFRASTRUCTURE FUND / 629					
Funded by 3rd cent Tourist / Bed Tax - for Infrastructure/Capital/Operations					
508	OVERALL				
	BCC Tourism Infrastructure (Sinking Fund/Reserve)	\$ 58,480.00	\$ 40,311.00	\$ 18,169.00	45.1%
509	1360 BCC Tourism Infrastructure	\$ 18,800.00	\$ 18,800.00	\$ -	0.0%
510	1362 Interfund Transfer to General Fund	\$ 192,720.00	\$ 175,889.00	\$ 16,831.00	9.6%
funding source for capital/infrastructure currently budgeted in General Fund / began FY17)					
TOTAL TOURIST DEVELOPMENT INFRASTRUCTURE		\$ 270,000.00	\$ 235,000.00	\$ 35,000.00	14.9%

DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2022/2023	(PRIOR YEAR) BUDGET 2021/22 (AT 10/01/21)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TOURISM TAX FUND / 630					
<i>Funded by 4th & 5th cent Tourist / Bed Tax - for Operations</i>					
511	OVERALL				
512	BCC Tourism (Sinking Fund / Reserve)	\$ 704,666.00	\$ 355,175.00	\$ 349,491.00	98.4%
512 - 513	1370 Interfund Transfer to General Fund <i>funding source for operations currently budgeted in General Fund / began FY17</i>	\$ 60,334.00	\$ 104,825.00	\$ (44,491.00)	-42.4%
TOTAL TOURISM TAX FUND		\$ 765,000.00	\$ 460,000.00	\$ 305,000.00	66.3%
TOTAL BUDGET		\$ 73,803,339.00	\$ 61,085,831.00	\$ 12,717,508.00	20.8%

TAYLOR COUNTY 2022-2023 BUDGET

September 12, 2022

TENTATIVE BUDGET HEARING

2022/2023 BUDGET

CHANGE IN GROSS TAXABLE VALUES FOR BUDGETARY PURPOSES:

BCC - GENERAL

MSTU

Line 4 - FORM DR-420

(current year gross taxable value for operating purposes) \$ 1,741,944,896 \$ 1,456,806,618

Line 4 - FORM DR-420

2021 Tax Year (prior year) \$ 1,626,807,431 \$ 1,365,733,595

Gross Taxable Value Increase \$ 115,137,465 \$ 91,073,023

% Increase 7.08% 6.67%

2022/2023 BUDGET

PROPOSED MILLAGE RATE vs ROLLED - BACK RATE

	Current Year 22/23 Proposed Millage Rate <i>(keeping millage rate same)</i>	Rolled - Back Rate	Difference
GENERAL FUND	7.2426	6.8495	0.3931
MSTU	1.2250	1.1645	0.0605
TOTAL	8.4676	8.0140	0.4536

The proposed aggregate millage rate represents a 5.79% 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 2022, the rolled - back rate would represent a millage rate decrease

2022/2023 BUDGET

AD VALOREM TAX LEVY (REVENUE) COMPARISON

(based on keeping the millage rate constant)

	2022 VALUES 2022/2023 BUDGET	2021 VALUES 2021/2022 BUDGET	REVENUE INCREASE 2022/2023 BUDGET	
GENERAL FUND (7.2426 mills)	\$ 12,616,210	\$ 11,782,315	\$ 833,895	7.08%
MSTU FUND (1.2250 mills)	\$ 1,784,588	\$ 1,673,024	\$ 111,564	6.67%
TOTAL (8.4676 mills)	\$ 14,400,798	\$ 13,455,339	\$ 945,459	7.03%

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

FUND	2022/2023 PROPOSED	2021/2022 (PRIOR YEAR)	INCREASE (DECREASE)	FUNDING PROVIDED BY:
GENERAL FUND	\$ 33,643,962	\$ 31,666,216	\$ 1,977,746	Ad Valorem Taxes, State Shared, Grants, Carry Forward...
AIRPORT FUND	\$ 3,285,547	\$ 216,225	\$ 3,069,322	Leases, Grants
BOATING & IMPROVEMENT FUND	\$ 19,000	\$ 19,500	\$ (500)	Vessel Registration Fees
ROAD & BRIDGE FUND	\$ 3,234,050	\$ 3,376,876	\$ (142,826)	Gas Taxes
SECONDARY ROAD PAVING FUND	\$ 3,124,684	\$ 2,386,039	\$ 738,645	Gas Taxes, Carry Forward
MSTU FUND	\$ 5,324,134	\$ 4,315,614	\$ 1,008,520	Ad Valorem Taxes, Permits, Fees, Grant, Carry Forward
SOLID WASTE FUND	\$ 2,212,777	\$ 1,830,836	\$ 381,941	Special Assessment, Grants, Fees
CDBG (Housing) GRANT FUND	\$ 729,300	\$ -	\$ 729,300	Grant
COUNTY LANDFILL FUND	\$ 726,000	\$ 706,000	\$ 20,000	Surcharge - Regional LF, Carry Forward
MSBU FUNDS	\$ 337,742	\$ 335,644	\$ 2,098	Special Assessments, Carry Forward
AFFORDABLE HOUSING FUNDS	\$ 596,378	\$ 601,099	\$ (4,721)	Grants (SHIP), Carry Forward
SALES TAX REVENUE FUND	\$ 24,469	\$ 24,464	\$ 5	Carry Forward (Discretionary / HOSPITAL)
SMALL COUNTY SURTAX FUND	\$ 5,400,000	\$ 5,600,035	\$ (200,035)	1-cent tax, Carry Forward
SCOP/SCRAP/PAVING FUNDS	\$ 8,406,012	\$ 5,421,440	\$ 2,984,572	Grants
AMERICAN RESCUE PLAN ACT FUND	\$ 4,184,000	\$ 2,094,763	\$ 2,089,237	Federal Funding Grant, Carry Forward
FRA RAIL GRANT	\$ -	\$ 500,000	\$ (500,000)	Grant, Rail Revenue
AIRPORT ENTERPRISE FUND	\$ 585,284	\$ 571,080	\$ 14,204	Airport Fuel Sales, Carry Forward
TOURIST DEVELOPMENT FUND	\$ 935,000	\$ 725,000	\$ 210,000	2-cent Tourist Tax, Carry Forward
TOURISM INFRASTRUCTURE/3rd CENT	\$ 270,000	\$ 235,000	\$ 35,000	3rd-cent Tourist Tax, Carry Forward
TOURISM OPERATIONS/4th&5th CENT	\$ 765,000	\$ 460,000	\$ 305,000	4th & 5th - cent Tourist Tax, Carry Forward
TOTAL BUDGET	\$ 73,803,339	\$ 61,085,831	\$ 12,717,508	

Changes

- Decreased TCDA request by \$18,000 to their current distribution of \$100,000
- Decreased Sheriff's Office request by \$356,344 to balance General Fund deficit
- Continued Small County Surtax distribution to Doctors' Memorial Hospital for 1 more fiscal year (FY23) - \$550,000
- Solid Waste Assessment: increase = reduces \$317,586 deficit; allows reserve for contingency to increase back to \$100,000; reserve for cash balance to increase back to \$120,000; reserve for compensated absences to increase to \$20,000; remaining to be placed in reserve for equipment

GENERAL FUND OVERALL BUDGET

FISCAL YEAR 2022/2023

DRAFT 2 (09/12/22)

REVENUE	Current Year Budget	Prior Year Budget @10/01/21	Difference	Notes
AD VALOREM TAX LEVY (7.2426 mills)	\$12,616,210	\$11,782,315	\$833,895	
LESS 5% ALLOWANCE	(\$630,811)	(\$589,116)	(\$41,695)	
NET / BUDGETED AD VALOREM TAXES	\$11,985,399	\$11,193,199	\$792,200	
NET BUDGETED REVENUE INCREASE \$833,895 --- 7.08% (BASED ON KEEPING MILLAGE RATE THE SAME)				
STATE SHARED REVENUES				
1/2 CENT SALES TAX DISTRIBUTIONS	\$1,615,000	\$2,085,000	(\$470,000)	revenue decrease
STATE REVENUE SHARING	\$525,000	\$475,000	\$50,000	revenue increase
PARIMUTUAL / RACING TAX	\$223,250	\$223,250	\$0	
OTHER (insurance agents, m/h lic, alcohol bev)	\$78,998	\$72,498	\$6,500	revenue increase
AD VALOREM TAX REVENUE OFFSET (fiscally constrained)	\$650,000	\$650,000	\$0	
STATE GRANTS	\$157,276	\$311,052	(\$153,776)	offsets expenditure/decrease
FEDERAL GRANTS	\$2,620,843	\$1,503,551	\$1,117,292	offsets expenditure/increase
REVENUE FROM OTHER LOCAL GOVERNMENTS	\$839,236	\$792,705	\$46,531	offsets expenditure/increase
COURT RELATED REVENUES	\$118,250	\$90,700	\$27,550	revenue increase
COMMUNICATIONS SERVICE TAX	\$90,000	\$90,000	\$0	
911 ACCESS FEES & GRANTS	\$155,500	\$139,000	\$16,500	offsets expenditure/increase
BOAT RAMP FEES & DECALS	\$106,700	\$107,200	(\$500)	revenue decrease
SPORTS COMPLEX CONCESSIONS & ADMISSIONS	\$20,000	\$33,000	(\$13,000)	revenue decrease
INTERFUND TRANSFER from 3RD, 4TH/5TH Cent Tourism Tax	\$253,054	\$280,714	(\$27,660)	revenue decrease/offsets expenditure
TRANSFER from ROAD AND BRIDGE (Purchasing Dept)	\$30,198	\$28,690	\$1,508	revenue increase
TRANSFER from SECONDARY RD PAVING (work squad)	\$32,500	\$32,500	\$0	effective FY20
MISCELLANEOUS REVENUE	\$167,758	\$247,752	(\$79,994)	revenue decrease
ALL OTHER REVENUE TOTAL	\$7,683,563	\$7,162,612	\$520,951	
SUBTOTAL - RECURRING REVENUE	\$19,668,962	\$18,355,811	\$1,313,151	
CASH BROUGHT FORWARD (estimated at 09/30/22)	\$13,975,000	\$13,310,405	\$664,595	
TOTAL BUDGETED REVENUE	\$33,643,962	\$31,666,216	\$1,977,746	

GENERAL FUND OVERALL BUDGET

FISCAL YEAR 2022/20223

OPERATING EXPENDITURES	Current Year Budget	Prior Year Budget	Difference	Notes
PERSONAL SERVICES (BCC Salaries & Benefits)	\$2,092,016	\$1,957,828	\$134,188	expenditure increase
OPERATING EXPENDITURES	\$2,907,828	\$2,784,851	\$122,977	expenditure increase
OPERATING CAPITAL OUTLAY (non-major)	\$13,554	\$13,554	\$0	
TRANSFERS TO R & B AND MSTU	\$173,369	\$126,981	\$46,388	expenditure increase
TRANSFER TO SHERIFF (E911 - designated funding source)	\$80,000	\$78,700	\$1,300	expenditure increase
TRANSFER TO SHERIFF (Emergency Management Match)	\$49,180	\$47,752	\$1,428	expenditure increase
TRANSFER TO OFFICE - SHERIFF	\$8,161,148	\$7,433,054	\$728,094	expenditure increase
TRANSFER TO OFFICE - SUPERVISOR OF ELECTIONS	\$624,006	\$657,700	(\$33,694)	expenditure decrease
TRANSFER TO OFFICE - TAX COLLECTOR	\$226,573	\$190,435	\$36,138	expenditure increase
TRANSFER TO OFFICE - PROPERTY APPRAISER	\$983,679	\$893,746	\$89,933	expenditure increase
TRANSFER TO OFFICE - CLERK	\$1,040,983	\$995,167	\$45,816	expenditure increase
SUBTOTAL - OPERATING EXPENDITURES	\$16,352,336	\$15,179,768	\$1,172,568	overall operating increase
SHERIFF'S EDUCATIONAL FUNDS	\$24,000	\$25,000	(\$1,000)	legally designated new year funds
E911 FUNDS	\$87,500	\$74,800	\$12,700	legally designated new year funds
COURT IMPROVEMENT/INNOVATIONS	\$21,200	\$21,400	(\$200)	legally designated new year funds
SUBTOTAL - LEGALLY DESIGNATED NEW YEAR	\$132,700	\$121,200	\$11,500	(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.	\$1,032,095	\$0	\$1,032,095	grant funded capital
RESTORE ACT / DEPT OF TREASURY - CANAL DREDGING	\$1,225,137	\$1,283,107	(\$57,970)	grant funded capital
FRDAP GRANT - SOUTHSIDE PARK	\$25,000	\$50,000	\$0	grant funded capital
LWCF GRANT - HODGES PARK RENOVATION	\$200,000	\$200,000	\$0	grant funded capital
HMPG / EM - GENERATORS	\$143,178	\$0	\$143,178	grant funded capital
LAST FISCAL YEAR PROJECTS COMPLETED	\$0	\$200,434	(\$200,434)	project(s) completed FY21
SUBTOTAL - NEW GRANT FUNDED CAPITAL	\$2,625,410	\$1,733,541	\$916,869	(funding reflected in recurring revenue)

GENERAL FUND OVERALL BUDGET

FISCAL YEAR 2022/2023

	<u>Current Year</u> <u>Budget</u>	<u>Prior Year</u> <u>Budget</u>	<u>Difference</u>	<u>Notes</u>
SUPERVISOR OF ELECTIONS - EQUIPMENT LEASE PYMT (#7)	\$57,232	\$57,232	\$0	<i>payment #7</i>
GEN OPERATIONS/FINANCE - COURTHOUSE	\$10,000	\$0	\$10,000	<i>*new</i>
PURCHASING - OFFICE REMODEL/FLOOR REPLACEMENT	\$8,000	\$8,000	\$0	<i>carry over from FY20</i>
FACILITIES MAINTENANCE - TRUCK	\$25,000	\$25,000	\$0	<i>carry over from FY22</i>
COUNTY JAIL - ROOF REPLACEMENT	\$140,000	\$140,000	\$0	<i>carry over from FY22</i>
SPORTS COMPLEX OPERATIONAL - SECURITY CAMERAS	\$7,500	\$7,500	\$0	<i>carry over from FY21</i>
SPORTS COMPLEX OPERATIONAL - SECURITY CAMERAS	\$9,000	\$0	\$9,000	<i>*new</i>
FCH/BLDGS & GROUNDS - PARKING LOT	\$84,000	\$84,000	\$0	<i>carry over from FY20</i>
FCH/BLDGS & GROUNDS - AC UNIT	\$6,091	\$6,091	\$0	<i>carry over from FY22</i>
HMPG / EM - GENERATOR (COUNTY MATCH)	\$47,726	\$0	\$47,726	<i>*new</i>
LAST FISCAL YEAR CAPITAL - COMPLETED	\$0	\$186,912	(\$186,912)	
SUBTOTAL - NEW NON-RECURRING CAPITAL	\$394,549	\$514,735	(\$120,186)	<i>funding reflected in GF RESERVE CAPITAL IMPROVEMENTS</i>
TOTAL EXPENDITURES (before Capital Adjustment)	\$20,063,511	\$18,107,760	\$1,955,751	<i>10.8% INCREASE</i>

GENERAL FUND OVERALL BUDGET									
FISCAL YEAR 2022/2023									
TOTAL RECURRING REVENUE						\$19,668,962			
TOTAL RECURRING EXPENDITURES						(\$19,668,962)	<i>(adjusted for new non-recurring BCC capital \$394,549)</i>		
						\$0			
BUDGETED RECURRING REVENUES EXCEED BUDGETED RECURRING EXPENDITURES									

GENERAL FUND OVERALL BUDGET									
FISCAL YEAR 2022/2023									
TOTAL RECURRING REVENUE						\$19,668,962			
TOTAL RECURRING EXPENDITURES						(\$19,668,962)	<i>(adjusted for new non-recurring BCC capital \$394,549)</i>		
						\$0			
BUDGETED RECURRING REVENUES EXCEED BUDGETED RECURRING EXPENDITURES									

[illegible]

GENERAL FUND OVERALL BUDGET

FISCAL YEAR 2022/2023

REMAINING BUDGET FUNDED WITH CASH CARRY FORWARD

	Current Year Budget	Prior Year Budget	Difference	Notes
(CAPITAL IMPROVEMENTS)				
COUNTY ELECTIONS BLDG - VOTING EQUIP LEASE PYMENTS	\$57,232	\$114,464	(\$57,232)	designated by BOCC in 2015/2016
911 WIRELESS SUPPLEMENTAL - COVID SPECIAL DISBURSE	\$7,279	\$7,279	\$0	\$ received in 2021 not expended
911 WIRELESS STATE - EQUIPMENT/SOFTWARE	\$13,597	\$22,408	(\$8,811)	\$ received in 2017 not expended
CONTRACTOR ROAD REPAVING	\$157,905	\$157,905	\$0	
STEINHATCHEE RIVER BRIDGE LIGHTING	\$1,631	\$1,631	\$0	
STATE AID LIBRARY - CAPITAL OUTLAY BLDGS	\$10,761	\$46,481	(\$35,720)	\$ received in 2021 not expended
KEATON BEACH COASTAL PARK	\$14,684	\$24,684	(\$10,000)	
SPORTS COMPLEX CONSTRUCTION	\$19,319	\$35,319	(\$16,000)	
SPORTS COMPLEX DONATIONS	\$7,470	\$7,470	\$0	
SUBTOTAL	\$289,878	\$417,641	(\$127,763)	
(LEGALLY RESTRICTED/DESIGNATED)				
SHERIFF'S EDUCATIONAL PROGRAMS	\$154,850	\$162,968	(\$8,118)	legally restricted
TRAFFIC COMMUNICATIONS SURCHARGE	\$9,000	\$8,897	\$103	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
E911 FUNDS	\$266,555	\$224,352	\$42,203	legally restricted
MOSQUITO CONTROL - STATE	\$10,000	\$4,984	\$5,016	legally restricted
EMS/DEPT OF HEALTH GRANT	\$5,298	\$5,298	\$0	legally restricted
FL ARTS LICENSE PLATE PROGRAM	\$1,419	\$1,419	\$0	legally restricted
BOAT RAMP SINKING FUND	\$311,585	\$285,000	\$26,585	designated
KEATON BEACH COASTAL PARK	\$22,500	\$17,500	\$5,000	designated
ARTICLE V FUNDING / COURT	\$76,064	\$76,377	(\$313)	legally restricted
COURT IMPROVEMENT FUND	\$55,401	\$63,264	(\$7,863)	legally restricted
COURT INNOVATIONS	\$220,266	\$199,683	\$20,583	legally restricted
SUBTOTAL	\$1,141,893	\$1,058,697	\$83,196	

GENERAL FUND OVERALL BUDGET

FISCAL YEAR 2022/2023

<u>REMAINING BUDGET FUNDED WITH</u>	<u>Current Year</u>	<u>Prior Year</u>		
<u>CASH CARRY FORWARD CONT...</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>	<u>Notes</u>
(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 07/08/22)	\$8,510,625	\$8,416,877	\$93,748	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 CAPITAL IMPROVEMENT/JAIL (as of 07/09)	\$53,005	\$80,191	(\$27,186)	
SUBTOTAL	\$12,148,680	\$12,082,118	\$66,562	
TOTAL BUDGETED EXPENDITURES	\$33,643,962	\$31,666,216	\$1,977,746	

**MSTU FUND - OVERALL
2022/2023 BUDGET**

	2022/2023 PROPOSED	2021/2022 (PRIOR YEAR)	INCREASE (DECREASE)
REVENUE			
AD VALOREM TAX LEVY (1.2250 mills)	\$ 1,784,588	\$ 1,673,024	\$ 111,564
LESS 5% BUDGET ALLOWANCE	\$ (89,229)	\$ (83,651)	\$ (5,578)
NET / BUDGETED AD VALOREM TAXES	\$ 1,695,359	\$ 1,589,373	\$ 105,986
*Net budgeted tax revenue INCREASE \$105,986 - 6.67% --- if millage rate is kept constant			
All Other Revenue:			
AD VALOREM TAX REVENUE --- OFFSET	\$ 80,000	\$ 78,000	\$ 2,000
BUILDING PERMIT FEES	\$ 150,000	\$ 130,000	\$ 20,000
BUILDING PERMIT FEES --- CITY REIMBURSEMENT	\$ 30,000	\$ 30,000	\$ -
BUSINESS LICENSE FEES	\$ 25,000	\$ 25,000	\$ -
PLANNING FEES	\$ 3,000	\$ 3,000	\$ -
ANIMAL CONTROL FEES (SHELTER)	\$ 1,500	\$ 2,000	\$ (500)
ANIMAL CONTROL FEES --- CITY REIMBURSEMENT	\$ 64,600	\$ 63,600	\$ 1,000
MISCELLANEOUS	\$ 8,050	\$ 6,500	\$ 1,550
SUBTOTAL - ALL OTHER REVENUE	\$ 362,150	\$ 338,100	\$ 24,050
SAFER GRANT / COUNTY FIRE (COMPLETED FY22)	\$ -	\$ 51,575	\$ (51,575)
DFS - FIRE STATION #2 CONSTRUCTION GRANT	\$ 580,000	\$ 580,000	\$ -
INTERFUND TRANSFER --- FROM GENERAL FUND	\$ 61,375	\$ 41,216	\$ 20,159
(for fire assistance provided in city limits --- established in 2001)			
INTERFUND TRANSFER --- SMALL CTY SURTAX (CAPITAL)	\$ 825,250	\$ 415,350	\$ 409,900
SUBTOTAL TAXES & ALL OTHER RECURRING REVENUE	\$ 3,524,134	\$ 3,015,614	\$ 508,520
CASH BROUGHT FORWARD (from prior year)	\$ 1,800,000	\$ 1,300,000	\$ 500,000
TOTAL REVENUE BUDGET	\$ 5,324,134	\$ 4,315,614	\$ 1,008,520

**MSTU FUND - OVERALL
2022/2023 BUDGET**

	2022/2023 PROPOSED	2021/2022 (PRIOR YEAR)	INCREASE (DECREASE)
EXPENDITURES			
VOLUNTEER FIRE DEPARTMENTS	\$ 39,850	\$ 31,560	\$ 8,290
COUNTY FIRE	\$ 2,327,623	\$ 1,788,233	\$ 539,390
SAFER Grant (FIRE)	\$ -	\$ 68,766	\$ (68,766)
DFS - FIRE STATION #2 CONSTRUCTION GRANT	\$ 580,000	\$ 580,000	\$ -
CODE ENFORCEMENT	\$ 57,422	\$ 53,265	\$ 4,157
BUILDING DEPARTMENT	\$ 168,486	\$ 162,611	\$ 5,875
PLANNING DEPARTMENT	\$ 70,986	\$ 70,183	\$ 803
BUILDING DEPARTMENT SURCHARGE	\$ 4,000	\$ 4,000	\$ -
ANIMAL CONTROL	\$ 266,937	\$ 214,695	\$ 52,242
BUSINESS LICENSE COLLECTION (TAX COLLECTOR)	\$ 24,002	\$ 25,058	\$ (1,056)
TRANSFER TO SOLID WASTE - INDIGENT EXEMPTIONS	\$ 8,000	\$ 8,000	\$ -
SUBTOTAL RECURRING EXPENDITURES	\$ 3,547,306	\$ 3,006,371	\$ 540,935
*NET RECURRING EXPENDITURE INCREASE			
*BUDGETED RECURRING REVENUE IS \$3,524,134			
*BUDGETED RECURRING EXPENDITURES IS \$3,547,306			
*BALANCED WITH RESERVES BY \$23,172			
FUNDED WITH CASH CARRY FORWARD:			
RESERVE FOR CAPITAL	\$ 1,441,828	\$ 974,243	\$ 467,585
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	\$ 1,776,828	\$ 1,309,243	\$ 467,585
TOTAL EXPENDITURE BUDGET	\$ 5,324,134	\$ 4,315,614	\$ 1,008,520

RESOLUTION

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS, TAYLOR COUNTY, FLORIDA, ADOPTING THE **TENTATIVE** LEVYING OF AD VALOREM TAXES FOR TAYLOR COUNTY FOR FISCAL YEAR 2022/2023; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Taylor County, Florida, on September 12, 2022, adopted Fiscal Year 2022/2023 Tentative Millage Rates following a Public Hearing, as required by Florida Statute 200.065.

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Taylor County has been certified by the County Property Appraiser to the Board of County Commissioners as \$ 1,741,944,896, based on a County-wide valuation, and as \$ 1,456,806,618, based on an unincorporated valuation.

NOW THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Taylor County, Florida, that:

1. The FY 2022/2023 operating millage rate is 7.2426 mills on the County-wide valuation (General Fund), and 1.2250 mills on the unincorporated valuation (MSTU).
2. The aggregate millage rate is 8.2671 mills, which is higher than the aggregate rolled-back rate of 7.8149 mills, by 5.79.
3. The voted debt service millage is -0-.
4. This Resolution will take effect immediately upon its adoption.

DULY ADOPTED at a Public Hearing this 12th. day of September, 2022.

Time Adopted 5:25 PM.



ATTEST:

Gary Knowles
GARY KNOWLES, Clerk

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY

Thomas Demps
THOMAS DEMPS, Chair

RESOLUTION

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS, TAYLOR COUNTY, FLORIDA, ADOPTING THE [REDACTED] BUDGET FOR TAYLOR COUNTY FOR FISCAL YEAR 2022/2023; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Taylor County, Florida, on, September 12, 2022, held a Public Hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Taylor County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2022/2023 in the amount of \$ 73,803,339.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that:

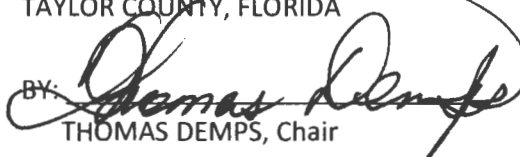
1. The Fiscal Year 2022/2023 Tentative Budget be adopted.
2. This Resolution will take effect immediately upon its adoption.

DULY ADOPTED at a Public Hearing this 12th day of September, 2022.


Time Adopted 5:26 PM.



BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: 
THOMAS DEMPS, Chair

ATTEST:


GARY KNOWLES, Clerk

NOTICE OF PROPOSED TAX INCREASE

The Taylor County Board of County Commissioners has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy.....\$13,455,339
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes.....\$ (20,842)
- C. Actual property tax levy.....\$13,476,181

This year's proposed tax levy.....\$14,400,798

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Monday, September 19, 2022

5:01 P.M.

at

201 East Green Street, Administrative Complex

Perry, Florida, 32347 or

by conference line: 1-917-900-1022 access code: 32347#

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

BUDGET SUMMARY
TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
FOR THE FISCAL YEAR 2022/2023
THE PROPOSED OPERATING EXPENDITURES OF TAYLOR COUNTY ARE
20.8% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

ESTIMATED REVENUES	GENERAL FUND	AIRPORT FUND	BOATING IMPROV.	ROAD & BRIDGE	ROAD PAVING	SCRAP/ SCOP PAVING	M.S.T.U. FUND	SOLID WASTE	CDBG HOUSING	S.H.I.P. HOUSING GRANTS	AMERICAN RESCUE PLAN FD	COUNTY LANDFILL	M.S.B.U FUNDS	HOSPITAL SALES TAX	SMALL COUNTY SURTAX	AIRPORT ENTER-PRISE	TOURISM Development (2-cents)	TOURISM Infrastructure (3rd-5th cent)	TOTAL ALL FUNDS
AD VALOREM TAXES	7.2426	11,985,399																	11,985,399
AD VALOREM TAXES	1.2250						1,695,359												1,695,359
DELINQUENT TAXES		30,000					2,000	13,000											45,000
AD VALOREM REVENUE-OFFSET		650,000					80,000												730,000
NON ADVALOREM ASSESSMENT SALES, USE & GAS TAXES				822,000				1,579,225					44,942		2,200,000		210,000	315,000	1,624,167
COMMUNICATIONS SERVICES TAX		90,000																	3,547,000
FEDERAL GRANTS		2,620,843							729,300										90,000
STATE GRANTS		157,276	3,025,321	14,000			8,386,831	580,000	28,518	350,000									3,350,143
STATE SHARED REVENUES		2,442,248		836,500	1,015,000														12,541,946
AIRPORT FUEL SALES																385,284			4,293,748
GRANTS-OTHER LOCAL UNITS		839,236					64,600												385,284
GENERAL GOV'T FEES		71,500																	903,836
COURT-RELATED REVENUES		84,250																	71,500
911 FEES/GRANTS		155,500																	84,250
LICENSES & PERMITS							211,750												155,500
LANDFILL SURCHARGE												106,000							211,750
MICELLANEOUS		226,958	71,835	12,720			3,800	182,780											106,000
TOTAL SOURCES	19,353,210	3,097,156	14,000	1,671,220	1,015,000	8,386,831	2,637,509	1,803,523	729,300	350,000	0	106,000	44,942	0	2,200,000	385,284	210,000	315,000	42,318,975
TRANSFERS IN		315,752		1,262,830			886,625	309,254											2,774,461
FUND BALANCES/ RESERVES/NET ASSETS		13,975,000	188,391	5,000	300,000	2,109,684	19,181	1,800,000	100,000	246,378	4,184,000	620,000	292,800	24,469	3,200,000	200,000	725,000	720,000	28,709,903
TOTAL REVENUES, TRANSFERS AND BALANCES	33,643,962	3,285,547	19,000	3,234,050	3,124,684	8,406,012	5,324,134	2,212,777	729,300	596,378	4,184,000	726,000	337,742	24,469	5,400,000	585,284	935,000	1,035,000	73,803,339
EXPENDITURES																			
GENERAL GOVERNMENT		2,487,673					94,988												2,582,661
PUBLIC SAFETY		3,933,106					3,444,318				4,184,000				408,516				11,969,940
PHYSICAL ENVIRONMENT		691,381		76,139				1,889,033				105,009							2,761,562
TRANSPORTATION		159,536	3,209,540	17,750	2,827,713	2,048,747	8,406,012						44,942			383,678			17,097,918
ECONOMIC ENVIRONMENT		153,900															187,500		341,400
HUMAN SERVICES		657,763							729,300	596,378									1,983,441
CULTURE/RECREATION		1,635,595		1,250														18,800	1,655,645
JUDICIAL		566,570																	566,570
TRANSFERS TO COUNTY OFFICERS		11,036,389																	11,036,389
TOTAL EXPENDITURES	21,321,913	3,209,540	19,000	2,903,852	2,048,747	8,406,012	3,539,306	1,889,033	729,300	596,378	4,184,000	105,009	44,942	0	408,516	383,678	187,500	18,800	49,995,526
TRANSFERS OUT		173,369		30,198	1,075,937		8,000								1,233,903			253,054	2,774,461
RESERVES:																			
CONTINGENCY/FUND BALANCES		3,200,000	20,000		275,000		300,000	220,000								40,000	10,000	763,146	4,828,146
CAPITAL IMPROVEMENTS		8,563,630	36,007				1,441,828	83,744				620,991	292,800	24,469	3,757,581	161,606			14,982,656
OTHER DESIGNATED RESERVES		385,050	20,000		25,000		35,000	20,000									737,500		1,222,550
TOTAL APPROPRIATED EXPENDITURES																			
TRANSFERS, RESERVES & BALANCES	33,643,962	3,285,547	19,000	3,234,050	3,124,684	8,406,012	5,324,134	2,212,777	729,300	596,378	4,184,000	726,000	337,742	24,469	5,400,000	585,284	935,000	1,035,000	73,803,339

The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.