

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

PERRY, FLORIDA

TUESDAY, SEPTEMBER 12, 2023

5:01 P.M.

1ST. PUBLIC HEARING ON THE FY 23/24 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	CHAIR	JAMIE ENGLISH	IN PERSON	ALL
2		JIM MOODY	IN PERSON	ARRIVED AT 5:15 P.M.
3	V-CHAIR	MICHAEL NEWMAN	IN PERSON	ALL
4		PAM FEAGLE	IN PERSON	ALL
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>
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
DEPT. CLERK OF COURT	SALINA GRUBBS	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.

UPON MOTION OF COMMISSIONER DEMPS, WITH SECOND BY COMMISSIONER FEAGLE, AND BY UNANIMOUS VOTE, THE BOARD APPROVED THE AGENDA FOR THIS DATE.

FIRST PUBLIC HEARING ON MILLAGE AND BUDGET FOR FY 2023/2024:

THE BOARD HAVING HERETOFORE ADVERTISED FOR THE FIRST PUBLIC HEARING ON THE TENTATIVE BUDGET AND MILLAGE RATES FOR FY 2023/2024, 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.

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 \$1,958,102,863, AS CERTIFIED BY THE COUNTY PROPERTY APPRAISER, AND A MSTU MILLAGE OF 1.2250 MILLS, BASED ON AN UNINCORPORATED VALUATION OF \$ 1,651,940,108, 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 6.5506 MILLS. THE MSTU ROLLED-BACK RATE IS 1.1024 .

THE AGGREGATE MILLAGE RATE IS 8.2761 MILLS, WHICH IS HIGHER THAN THE AGGREGATE ROLLED-BACK RATE OF 7.4812 MILLS BY 10.63%.

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 2023/2024.

ALL PERSONS WERE GIVEN THE OPPORTUNITY TO DISCUSS AND ASK QUESTIONS REGARDING SAID BUDGET AND MILLAGE FOR FY 2023/2024.

THERE WERE NO OTHER PERSONS WISHING TO SPEAK REGARDING THE FY 2023/2024 BUDGET, THEREFORE THE CHAIRMAN CLOSED THE PUBLIC HEARING.

COMMISSIONER FEAGLE MADE A MOTION TO ACCEPT THE ROLL BACK RATE OF 6.5506 FOR GENERAL FUND.

NO SECOND WAS MADE, THEREFORE THE MOTION FAILED FOR A LACK OF SECOND.

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.

Commissioner	Motion	Second	Yea	Nay	Absent	Abstain
English			X			
Moody	X		X			
Newman			X			
Feagle				X		
Demps		X	X			

MOTION CARRIED BY 4-1 VOTE.

ATTACHMENT: HANDOUT, TENTATIVE MILLAGE RESOLUTIONS

COMMISSIONER FEAGLE MADE A MOTION TO ACCEPT THE ROLL BACK RATE OF 1.1024 FOR THE MSTU.

NO SECOND WAS MADE, THEREFORE THE MOTION FAILED FOR A LACK OF SECOND.

MOTION TO ADOPT A TENTATIVE MILLAGE RATE, BY RESOLUTION, OF 1.2250 MILLS ON THE UNINCORPORATED PROPERTY VALUATION TO BE USED IN THE MSTU FUND.

Commissioner	Motion	Second	Yea	Nay	Absent	Abstain
English			X			
Moody	X		X			
Newman		X	X			
Feagle				X		
Demps			X			

MOTION CARRIED BY 4-1 VOTE.

ATTACHMENT: TENTATIVE MILLAGE RESOLUTIONS

AFTER DUE AND CAREFUL CONSIDERATION BY THE BOARD, THE FOLLOWING ARE THE
TENTATIVE BUDGET FOR FY 2023/2024:

GENERAL FUND	\$36,811,414
AIRPORT FUND	4,174,357
BOATING & IMPROVEMENT	21,000
ROAD & BRIDGE FUND	3,738,733
SECONDARY ROAD PAVING FUND	3,309,888
MSTU FUND	6,151,730
SOLID WASTE FUND	2,411,167
CDBG (HOUSING) FUND	714,870
LANDFILL FUND	696,000

MSBU FUNDS (SUBDIVISIONS)	362,197
SHIP GRANT FUNDS	685,662
SALES TAX REVENUE FUND	18,170
SCOP/SCRAP ROAD PAVING	8,138,825
AIRPORT ENTERPRISE FUND	566,838
TOURISM DEVELOPMENT TRUST (2-CENT)	1,015,000
TOURISM DEV INFRASTRUCTURE(3RD.CENT)	385,000
TOURISM DEV INFRASTRUCTURE(4TH.& 5TH.CENT)	1,055,000
SMALL COUNTY SURTAX	6,240,250
AMERICAN RESCUE PLAN	4,231,158

SAID FUNDS AGGREGATING A TOTAL AMOUNT OF \$80,727,259.

MOTION TO APPROVE, BY RESOLUTION, THE ABOVE TENTATIVE BUDGET FOR FY 2023/2024:

Commissioner	Motion	Second	Yea	Nay	Absent	Abstain
English			X			
Moody	X		X			
Newman		X	X			
Feagle				X		
Demps			X			

MOTION CARRIED BY 4-1 VOTE.

ATTACHMENT: TENTATIVE BUDGET RESOLUTION

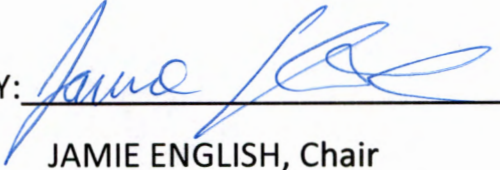
THE CLERK ANNOUNCED THAT THE SECOND AND FINAL BUDGET PUBLIC HEARING FOR FY 2023/2024, WILL BE HELD ON TUESDAY, SEPTEMBER 19, 2023, AT 5:01 P.M.

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 15, 2023.

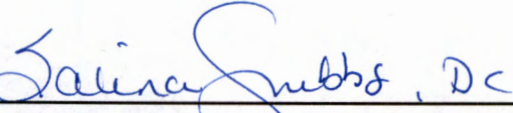
ATTACHMENTS: NOTICES

THE HOUR BEING APPROXIMATELY 5:26 P.M., AND THERE BEING NO FURTHER BUSINESS, COMMISSIONER FEAGLE MADE A MOTION, WITH A SECOND BY COMMISSIONER NEWMAN, TO ADJOURN. THE MOTION TO ADJOURN PASSED BY UNANIMOUS VOTE OF THE BOARD, SUBJECT TO CALL.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: 
JAMIE ENGLISH, Chair

ATTEST:

BY: 
SALINA GRUBBS, Deputy Clerk for
GARY KNOWLES, Clerk

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 2023/2024; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Taylor County, Florida, on September 12, 2023, adopted Fiscal Year 2023/2024 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 \$1,958,102,863 based on a County-wide valuation, and as \$1,651,940,108 based on an unincorporated valuation.

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

1. The FY 2023/2024 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 8.2761 mills, which is higher than the aggregate rolled-back rate of 7.4812 mills, by 10.76%.
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, 2023.

Time Adopted 5:20 P.M.

ATTEST:

Gary Knowles
GARY KNOWLES, Clerk



BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: Jamie English

JAMIE ENGLISH, CHAIR

RESOLUTION

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS,
TAYLOR COUNTY, FLORIDA, ADOPTING THE **TENTATIVE**
BUDGET FOR TAYLOR COUNTY FOR FISCAL YEAR 2023/2024;
PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Taylor County, Florida, on, September 12, 2023, 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 2023/2024 in the amount of **\$80,727,259**.

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

1. The Fiscal Year 2023/2024 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, 2023.

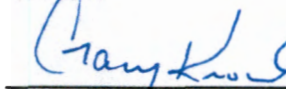
Time Adopted 5:21 P.M.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: 

JAMIE ENGLISH, CHAIR

ATTEST:


GARY KNOWLES, Clerk



TAYLOR COUNTY 2023-2024 BUDGET

**September 12, 2023
TENTATIVE BUDGET HEARING**

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 \$ 1,651,940,108****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 \$ 195,133,490****% Increase 12.41% 13.39%**

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	6.5506	0.6920
MSTU	1.2250	1.1024	0.1226
TOTAL	8.4676	7.6530	0.8146

The proposed aggregate millage rate represents a 10.63% 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 2021/2022 BUDGET	
GENERAL FUND (7.2426 mills)	\$ 14,181,756	\$ 12,616,210	\$ 1,565,546	12.41%
MSTU FUND (1.2250 mills)	\$ 2,023,627	\$ 1,784,588	\$ 239,039	13.39%
TOTAL (8.4676 mills)	\$ 16,205,383	\$ 14,400,798	\$ 1,804,585	12.53%

***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	\$ 36,811,414	\$ 33,643,962	\$ 3,167,452	Ad Valorem Taxes, State Revenue...
AIRPORT FUND	\$ 4,174,357	\$ 3,285,547	\$ 888,810	Leases and Grants
BOATING & IMPROVEMENT FUND	\$ 21,000	\$ 19,000	\$ 2,000	Vessel Registration Fees
ROAD & BRIDGE FUND	\$ 3,738,733	\$ 3,234,050	\$ 504,683	Gas Taxes, TRF
SECONDARY ROAD PAVING FUND	\$ 3,309,888	\$ 3,124,684	\$ 185,204	Gas Tax, CF
MSTU FUND	\$ 6,151,730	\$ 5,324,134	\$ 827,596	Ad Valorem Taxes, Permits, Fees
SOLID WASTE FUND	\$ 2,411,167	\$ 2,212,777	\$ 198,390	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	\$ 6,240,250	\$ 5,400,000	\$ 840,250	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	\$ 80,727,259	\$ 73,803,339	\$ 6,923,920	

<u>CHANGES FROM BUDGET WORKSHOP:</u>									
Additional \$1.00 for all departments (\$681,243)									
Increase Attorney retainer fee + hourly services fee (\$22,500)									
DMH receive the 25% One-Cent Allocation for FY24 (\$625,000)									
Sheriff's Office receive the 25% One-Cent Allocation for FY24 (\$625,000)									
*reduces the reserve to \$962,205									
FRDAP Grant match for softball field match (\$283,000)									
Shady Grove Community Park basketball court (\$42,040)									
Senior Citizens Center (\$25,000)									
Emergency Management Match increase (\$10,470)									
*Place any excess in reserves									

<u>CHANGES AFTER WORKSHOP / BEFORE HEARING:</u>									
Due to Hurricane Idalia - General Fund CF was reduced by \$3 million which resulted in a reduction of Reserves for Capital Improvements									
MSTU - the squad apparatus (FY21) will not be received until November so the budget was adjusted (MSTU & Small CTY Surtax) so that it could be budgeted in FY24									
General Fund - excess \$471,962 placed in Reserve for Capital									
MSTU Fund - excess \$31,462 placed in Reserve for Capital									
Solid Waste Fund - excess \$2,506 placed in Reserve for Capital									

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.....	\$14,400,798
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ (73,861)
C. Actual property tax levy.....	\$14,474,659

This year's proposed tax levy.....\$16,205,383

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

**Tuesday, September 19, 2023
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 2023/2024
THE PROPOSED OPERATING EXPENDITURES OF TAYLOR COUNTY ARE
9.4% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

	GENERAL	AIRPORT	BOATING	ROAD &	ROAD	SCRAP/	M.S.T.U.	SOLID	CDBG	S.H.I.P.	AMERICAN	COUNTY	M.S.B.U	HOSPITAL	SMALL	AIRPORT	TOURISM	TOURISM	TOTAL
ESTIMATED REVENUES	FUND	FUND	IMPROV.	BRIDGE	PAVING	PAVING	FUND	WASTE	HOUSING	GRANTS	RESCUE	LANDFILL	FUNDS	TAX	COUNTY	ENTER-	Development	Infrastructure	ALL
																	(2-cents)	(3rd-5th cent)	FUNDS
Millage per \$1000																			
AD VALOREM TAXES	7.2426	13,472,668																	13,472,668
AD VALOREM TAXES	1.2250						1,922,446												1,922,446
DELINQUENT TAXES		75,000					5,000	10,000											90,000
AD VALOREM REVENUE-OFFSET		675,000					109,068												784,068
NON ADVALOREM ASSESSMENT								1,609,339						44,942					1,654,281
SALES, USE & GAS TAXES				822,000											2,500,000		230,000	345,000	3,897,000
COMMUNICATIONS SERVICES TAX		90,000																	90,000
FEDERAL GRANTS	3,432,671	65,500							714,870										4,213,041
STATE GRANTS	2,210,425	3,921,321	14,000			8,120,894	580,000	28,828		350,000									15,225,468
STATE SHARED REVENUES	2,615,859			841,500	1,015,000														4,472,359
AIRPORT FUEL SALES																366,838			366,838
GRANTS-OTHER LOCAL UNITS	781,882						65,000												846,882
GENERAL GOV'T FEES	71,500																		71,500
COURT-RELATED REVENUES	78,700																		78,700
911 FEES/GRANTS	167,378																		167,378
LICENSES & PERMITS							234,250												234,250
LANDFILL SURCHARGE												106,000							106,000
MICELLANEOUS	341,258	187,536		14,250			22,250	23,000											588,294
TOTAL SOURCES	24,012,341	4,174,357	14,000	1,677,750	1,015,000	8,120,894	2,938,014	1,671,167	714,870	350,000	0	106,000	44,942	0	2,500,000	366,838	230,000	345,000	48,281,173
TRANSFERS IN	347,073			1,560,983			1,213,716	485,000											3,606,772
FUND BALANCES/ RESERVES/ NET ASSETS	12,452,000		7,000	500,000	2,294,888	17,931	2,000,000	255,000		335,662	4,231,158	590,000	317,255	18,170	3,740,250	200,000	785,000	1,095,000	28,839,314
TOTAL REVENUES, TRANSFERS AND BALANCES	36,811,414	4,174,357	21,000	3,738,733	3,309,888	8,138,825	6,151,730	2,411,167	714,870	685,662	4,231,158	696,000	362,197	18,170	6,240,250	566,838	1,015,000	1,440,000	80,727,259
EXPENDITURES																			
GENERAL GOVERNMENT	3,020,156						96,512												3,116,668
PUBLIC SAFETY	6,017,258						4,713,756				4,231,158				408,516				15,370,688
PHYSICAL ENVIRONMENT	746,520			79,395				2,153,661				116,635							3,096,211
TRANSPORTATION	159,536	4,174,357	17,750	3,129,569	2,102,345	8,138,825							44,942			347,338			18,114,662
ECONOMIC ENVIRONMENT	164,400																210,000		374,400
HUMAN SERVICES	723,500								714,870	685,662									2,124,032
CULTURE/RECREATION	2,291,652		3,250																2,294,902
JUDICIAL	594,352																		594,352
TRANSFERS TO COUNTY OFFICERS	12,032,497																		12,032,497
TOTAL EXPENDITURES	25,749,871	4,174,357	21,000	3,208,964	2,102,345	8,138,825	4,810,268	2,153,661	714,870	685,662	4,231,158	116,635	44,942	0	408,516	347,338	210,000	0	57,118,412
TRANSFERS OUT	205,375			29,769	1,207,543		10,000								1,891,022	36,416		300,604	3,680,729
RESERVES:																			
CONTINGENCY/FUND BALANCES	3,200,000			400,000			300,000	220,000								100,000	60,000	1,139,396	5,419,396
CAPITAL IMPROVEMENTS	7,151,618			25,000			996,462	17,506				579,365	317,255	18,170	3,940,712	83,084			13,129,172
OTHER DESIGNATED RESERVES	504,550			75,000			35,000	20,000									745,000		1,379,550
TOTAL APPROPRIATED EXPENDITURES																			
TRANSFERS, RESERVES & BALANCES	36,811,414	4,174,357	21,000	3,738,733	3,309,888	8,138,825	6,151,730	2,411,167	714,870	685,662	4,231,158	696,000	362,197	18,170	6,240,250	566,838	1,015,000	1,440,000	80,727,259

TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS
FY2023/2024 RECOMMENDED BUDGET

DRAFT 2
9/12/2023

Pg 1 of 20

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

all departments with personal services AND constitutional offices budgets reflect \$2.00/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

(budget binder)			RECOMMENDED 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 general liability 13% increase; cyber liability new	\$ 289,818.00	\$ 258,698.00	\$ 31,120.00	12.0%
9 - 12	0110	County Administrator Department	\$ 273,342.00	\$ 262,770.00	\$ 10,572.00	4.0%
13 - 15	0111	Human Resources	\$ 81,701.00	\$ 74,194.00	\$ 7,507.00	10.1%
16 - 18	0113	Information Technology /MIS	\$ 134,928.00	\$ 128,322.00	\$ 6,606.00	5.1%
19 - 23	0114	Grants Administration	\$ 94,695.00	\$ 90,964.00	\$ 3,731.00	4.1%
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	\$ 59,537.00	\$ 60,396.00	\$ (859.00)	-1.4%
32 - 33	0119	County Auditor	\$ 58,674.00	\$ 51,030.00	\$ 7,644.00	15.0%

(budget binder)			RECOMMENDED	(PRIOR YEAR)	REQUESTED	
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	BUDGET	BUDGET 2022/23	INCREASE/	%
			2023/2024	(AT 10/01/22)	(DECREASE)	(INCREASE/DECREASE)
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>	\$ 117,848.00	\$ 142,795.00	\$ (24,947.00)	-17.5%
41 - 42	0140	County Attorney annual retainer & hourly services increase	\$ 58,500.00	\$ 36,000.00	\$ 22,500.00	62.5%
43 - 44	0150	Medical Examiner	\$ 96,647.00	\$ 96,647.00	\$ -	0.0%
45 - 48	0160	Courthouse Building & Grounds	\$ 205,194.00	\$ 198,507.00	\$ 6,687.00	3.4%
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	\$ 72,278.00	\$ 94,712.00	\$ (22,434.00)	-23.7%
66 - 68	0171	County Project Management	\$ 83,989.00	\$ 78,651.00	\$ 5,338.00	6.8%
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%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (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%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED 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 \$156,086 County Funding Ad Valorem Taxes designated funding \$64,922 grant / \$25,000 recycling sales	\$ 246,008.00	\$ 245,647.00	\$ 361.00	0.1%
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)	\$ 76,720.00	\$ 77,747.00	\$ (1,027.00)	-1.3%
130 - 131	0279	Taylor County 4H Foundation	\$ 10,881.00	\$ 10,881.00	\$ -	0.0%

(budget binder)			RECOMMENDED	(PRIOR YEAR)	REQUESTED	
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	BUDGET	BUDGET 2022/23	INCREASE/	INCREASE/
			2023/2024	(AT 10/01/22)	(DECREASE)	(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	\$ 323,125.00	\$ 290,532.00	\$ 32,593.00	11.2%
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	\$ 39,400.00	\$ 34,900.00	\$ 4,500.00	12.9%
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%
	0382-01	Senior Citizens Center	\$ 25,000.00	\$ -	\$ 25,000.00	100.0%
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%

(budget binder)			RECOMMENDED	(PRIOR YEAR)	REQUESTED	
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	BUDGET	BUDGET 2022/23	INCREASE/	INCREASE/
			2023/2024	(AT 10/01/22)	(DECREASE)	(DECREASE)
GENERAL FUND - 001						
165 - 168	0401	Trans. Disadvantag. Plan. Grant 100% Grant Funded	\$ 21,531.00	\$ 20,433.00	\$ 1,098.00	5.4%
169 - 172	0420	Social Services increase in MEDICAID pymt (\$12,144) / 3.05% - effective July 2023 (will change again July 2024)	\$ 438,657.00	\$ 425,925.00	\$ 12,732.00	3.0%
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	\$ 245,552.00	\$ 223,413.00	\$ 22,139.00	9.9%
181 - 185	0431	Library Grants - State Aid 100% Grant Funded - State; includes \$30,800 CF balance	\$ 92,204.00	\$ 77,805.00	\$ 14,399.00	18.5%
186 - 188	0438	Keaton Beach Coastal Park / Capital County CAPITAL Funds - \$39,514 balance CF includes capital request \$17,014 fitness equipment	\$ 49,514.00	\$ 47,184.00	\$ 2,330.00	4.9%
189 - 190	0438-1	Coastal Park - FL Sea Grant Grant Funded	\$ 8,711.00	\$ -	\$ 8,711.00	100.0%
191 - 192	0441-01	Parks/Recreation	\$ 74,965.00	\$ 84,694.00	\$ (9,729.00)	-11.5%
193 - 194	0446	FL Arts License Plates designated CF	\$ 1,826.00	\$ 1,419.00	\$ 407.00	28.7%
195 - 197	0447	Hodges Park (Keaton Beach) revenue offset \$43,442 3rd Tourist Tax includes capital request \$15,000 Host Site	\$ 43,442.00	\$ 25,450.00	\$ 17,992.00	70.7%
198 - 200	0447-01	LWCF/Hodges PK Renovation 100% Grant Funded	\$ 200,000.00	\$ 200,000.00	\$ -	100.0%

(budget binder)			RECOMMENDED	(PRIOR YEAR)	REQUESTED	
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	BUDGET	BUDGET 2022/23	INCREASE/	INCREASE/
			2023/2024	(AT 10/01/22)	(DECREASE)	(DECREASE)
GENERAL FUND - 001						
201 - 203	0448	Southside Park (Dixie Hwy) includes capital request \$15,000 Pickleball Court	\$ 19,790.00	\$ 4,790.00	\$ 15,000.00	313.2%
	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	0451-0P	Steinhatchee Boat Ramp (Operational) funded with \$28,000 on-site fees and \$14,070 decal fees	\$ 42,070.00	\$ 42,563.00	\$ (493.00)	-1.2%
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 & \$18,097 decal fees \$340,000 "sinking fund"/reserve designated for boat ramps	\$ 380,097.00	\$ 352,878.00	\$ 27,219.00	7.7%
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) \$119,315 - included additional engineer MSTU Fd (Fire Service) \$86,060 - based on County response in City limits * estimated based on last FY	\$ 205,375.00	\$ 173,369.00	\$ 32,006.00	18.5%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
GENERAL FUND - 001						
	0472-07	FRDAP - Sports Complex Phase 7 \$200,000 grant funded; \$283,000 county match	\$ 483,000.00	\$ -	\$ 483,000.00	100.0%
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)	\$ 255,920.00	\$ 213,499.00	\$ 42,421.00	19.9%
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 includes capital request \$42,040 basketball court	\$ 45,840.00	\$ 3,800.00	\$ 42,040.00	1106.3%
235 - 237	0487	Sports Complex / Concessions Mgmt funded by \$27,000 concessions (estimate)	\$ 103,244.00	\$ 69,992.00	\$ 33,252.00	47.5%
	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 \$173,817 3rd Tourism Tax ** (began in 2017) includes capital request \$84,000 parking lot paving (FY20)	\$ 173,817.00	\$ 167,270.00	\$ 6,547.00	3.9%
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%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	BUDGET	BUDGET 2022/23	INCREASE/	%
			2023/2024	(AT 10/01/22)	(DECREASE)	INCREASE/
						(DECREASE)
GENERAL FUND - 001						
254 - 255	0602-B	State Attorney / Building	\$ 42,900.00	\$ 42,333.00	\$ 567.00	1.3%
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%
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)	\$ 8,872,713.00	\$ 8,161,148.00	\$ 711,565.00	8.7%
298 - 302	0902	Supervisor of Elections	\$ 717,244.00	\$ 624,006.00	\$ 93,238.00	14.9%
303 - 305	0903	Tax Collector	\$ 267,225.00	\$ 226,573.00	\$ 40,652.00	17.9%
306 - 307	0904	Property Appraiser	\$ 1,058,779.00	\$ 983,679.00	\$ 75,100.00	7.6%
308 - 309	0905	Clerk of Court	\$ 1,116,536.00	\$ 1,040,983.00	\$ 75,553.00	7.3%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
GENERAL FUND - 001						
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	\$ 60,000.00	\$ 49,180.00	\$ 10,820.00	22.0%
	1227	HMPG / EM (Generator) Grant (FY22)	\$ -	\$ 190,904.00	\$ (190,904.00)	100.0%
319 - 320	1601	Court Administration / Court Support	\$ 66,134.00	\$ 62,690.00	\$ 3,444.00	5.5%
SUBTOTAL - GENERAL FUND			\$ 25,955,246.00	\$ 21,495,282.00	\$ 4,459,964.00	20.7%
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. 09/07/2023	\$ 7,098,613.00	\$ 8,510,625.00	\$ (1,412,012.00)	-16.6%
		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			\$ 10,856,168.00	\$ 12,148,680.00	\$ (1,292,512.00)	-10.6%
TOTAL - GENERAL FUND			\$ 36,811,414.00	\$ 33,643,962.00	\$ 3,167,452.00	9.4%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
AIRPORT OPERATIONS FUND / 003						
Funded with Rentals / Leases / Grants						
322		OVERALL BUDGET				
323		Revenue Estimates				
324 - 329	0500	Airport Operations	\$ 120,755.00	\$ 93,122.00	\$ 27,633.00	29.7%
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			\$ 4,174,357.00	\$ 3,285,547.00	\$ 888,810.00	27.1%
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	RECOMMENDED 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>	\$ 2,743,561.00	\$ 2,494,445.00	\$ 249,116.00	10.0%
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>	\$ 159,235.00	\$ 147,849.00	\$ 11,386.00	7.7%
368 - 371	0304	Flood Control / Stormwater Drainage <i>partially funded by GF -- includes additional engineer</i>	\$ 79,395.00	\$ 76,139.00	\$ 3,256.00	4.3%
372 - 373	0461	Transfer to General Fund (50% Purchasing)	\$ 29,769.00	\$ 30,198.00	\$ (429.00)	-1.4%
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			\$ 3,738,733.00	\$ 3,234,050.00	\$ 504,683.00	15.6%

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

375 - 376		OVERALL BUDGET				
377 - 378	0308	Secondary Road Paving	\$ 2,102,345.00	\$ 2,048,747.00	\$ 53,598.00	2.6%
379	0310	Interfund Transfers				
		to Road & Bridge / Operations	\$ 1,175,043.00	\$ 1,043,437.00	\$ 131,606.00	12.6%
		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%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED BUDGET 2023/2024	(PRIOR YEAR) BUDGET 2022/23 (AT 10/01/22)	REQUESTED INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
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	\$ 2,852,241.00	\$ 2,327,623.00	\$ 524,618.00	22.5%
		capital request: fire engine (fy23), ladder truck lease, utility truck, squad apparatus (FY21)				
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	\$ 177,663.00	\$ 168,486.00	\$ 9,177.00	5.4%
403 - 406	0211	Code Enforcement	\$ 59,623.00	\$ 57,422.00	\$ 2,201.00	3.8%
407 - 409	0215	Planning Dept	\$ 72,414.00	\$ 70,986.00	\$ 1,428.00	2.0%
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	\$ 295,534.00	\$ 266,937.00	\$ 28,597.00	10.7%
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	\$ 4,820,268.00	\$ 3,547,306.00	\$ 1,272,962.00	35.9%
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	\$ 996,462.00	\$ 1,441,828.00	\$ (445,366.00)	-30.9%
		Reserve for Compensated Balances	\$ 35,000.00	\$ 35,000.00	\$ -	0.0%
		SUBTOTAL MSTU FUND RESERVES	\$ 1,331,462.00	\$ 1,776,828.00	\$ (445,366.00)	-25.1%
		TOTAL MSTU FUND	\$ 6,151,730.00	\$ 5,324,134.00	\$ 827,596.00	15.5%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED 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	\$ 2,058,347.00	\$ 1,794,646.00	\$ 263,701.00	14.7%
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	\$ 2,153,661.00	\$ 1,889,033.00	\$ 264,628.00	14.0%
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	\$ 17,506.00	\$ 83,744.00	\$ (66,238.00)	-79.1%
		Reserve for Compensated Balances	\$ 20,000.00	\$ 20,000.00	\$ -	0.0%
		SUBTOTAL SOLID WASTE FUND RESERVES	\$ 257,506.00	\$ 323,744.00	\$ (66,238.00)	-20.5%
		TOTAL SOLID WASTE FUND	\$ 2,411,167.00	\$ 2,212,777.00	\$ 198,390.00	9.0%
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	\$ 116,635.00	\$ 105,009.00	\$ 11,626.00	11.1%
449	9115	LANDFILL FUND RESERVES				
		Reserve for Equipment/Capital	\$ 579,365.00	\$ 620,991.00	\$ (41,626.00)	-6.7%
		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

(budget binder)			RECOMMENDED	(PRIOR YEAR)	REQUESTED	%
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	BUDGET	BUDGET 2022/23	INCREASE/	INCREASE/
			2023/2024	(AT 10/01/22)	(DECREASE)	(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	RECOMMENDED 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	\$ 962,205.00	\$ 1,580,687.00	\$ (618,482.00)	-39.1%
		Third Party - EMS/Contractual	\$ 408,516.00	\$ 408,516.00	\$ -	0.0%
493	1507	Sheriff's Office 25% Capital	\$ 625,000.00	\$ 550,000.00	\$ 75,000.00	13.6%
		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) in FY24 budget workshop, BCC designated 25% for one more year				
494 - 495	1508	Transfer Out (Other Funds Capital Requests)	\$ 1,891,022.00	\$ 1,233,903.00	\$ 657,119.00	53.3%
496	1509	DMH 25% Capital	\$ 2,353,507.00	\$ 1,626,894.00	\$ 726,613.00	44.7%
		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 in FY24 budget workshop, BCC designated 25% to DMH for one more year				
		TOTAL SMALL COUNTY SURETAX FUND	\$ 6,240,250.00	\$ 5,400,000.00	\$ 840,250.00	15.6%

(budget binder)			RECOMMENDED	(PRIOR YEAR)	REQUESTED	
PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	BUDGET	BUDGET 2022/23	INCREASE/	%
			2023/2024	(AT 10/01/22)	(DECREASE)	INCREASE/
						(DECREASE)
SCOP/SCRAP Paving Projects						
Funded with Grants						
497 - 498	0328	FDOT / EDTPF Grant	\$ 17,931.00	\$ 19,181.00	\$ (1,250.00)	-6.5%
		<i>funds remaining from previous FY as reimbursement of administrative costs</i>				
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	RECOMMENDED 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	\$ 347,338.00	\$ 383,678.00	\$ (36,340.00)	-9.5%
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	\$ 83,084.00	\$ 161,606.00	\$ (78,522.00)	-48.6%
		SUBTOTAL AIRPORT ENTERPRISE FUND RESERVES	\$ 183,084.00	\$ 201,606.00	\$ (18,522.00)	-9.2%
TOTAL AIRPORT ENTERPRISE FUND			\$ 566,838.00	\$ 585,284.00	\$ (18,446.00)	-3.2%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED 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)	\$ 167,741.00	\$ 58,480.00	\$ 109,261.00	186.8%
	1360	BCC Tourism Infrastructure	\$ -	\$ 18,800.00	\$ (18,800.00)	-100.0%
531	1362	Interfund Transfer to General Fund	\$ 217,259.00	\$ 192,720.00	\$ 24,539.00	12.7%
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%

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PAGE #	DEPT #	DEPARTMENT/DESCRIPTION	RECOMMENDED 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%
funding source for operations currently budgeted in General Fund / began FY17						
TOTAL TOURISM TAX FUND			\$ 1,055,000.00	\$ 765,000.00	\$ 290,000.00	37.9%
TOTAL BUDGET			\$ 80,727,259.00	\$ 73,803,339.00	\$ 6,923,920.00	9.4%