TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

PERRY, FLORIDA

MONDAY, SEPTEMBER 16, 2024

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:

DISTRICT	OFFICE	NAME	HOW ATTENDED	PORTION ATTENDED
1	CHAIR	JAMIE ENGLISH	IN PERSON	ALL
2		JIM MOODY	IN PERSON	ALL
3	V-CHAIR	MICHAEL NEWMAN	IN PERSON	ALL
4		PAM FEAGLE	IN PERSON	ALL
5		THOMAS DEMPS	IN PERSON	ALL

A FULL BOARD BEING PRESENT.

COUNTY STAFF ATTENDED THE MEETING AS FOLLOWS:

POSITION	NAME	HOW ATTENDED	PORTION ATTENDED
COUNTY ADMIN.	LAWANDA PEMBERTON	IN PERSON	ALL
CO FINANCE DIR	DANNIELLE WELCH	IN PERSON	ALL

COUNTY CONSTITUTIONAL OFFICERS ATTENDED THE MEETING AS FOLLOWS:

POSITION	NAME	HOW ATTENDED	PORTION ATTENDED
CLERK OF COURT	GARY KNOWLES	IN PERSON	ALL
DEPT. CLERK OF COURT	SALINA GRUBBS	IN PERSON	ALL
DEPT. CLERK OF COURT	LAURA BROCK	IN PERSON	ALL

COMMISSIONER 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 MOODY, AND BY UNANIMOUS VOTE, THE BOARD APPROVED THE AGENDA FOR THIS DATE.

FIRST PUBLIC HEARING ON MILLAGE AND BUDGET FOR FY 2024/2025:

THE BOARD HAVING HERETOFORE ADVERTISED FOR THE FIRST PUBLIC HEARING ON THE TENTATIVE BUDGET AND MILLAGE RATES FOR FY 2024/2025, 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 $1,960,667,427, AS CERTIFIED BY THE COUNTY PROPERTY APPRAISER, AND A MSTU MILLAGE OF 1.2250 MILLS, BASED ON AN UNINCORPORATED VALUATION OF $1,640,736,936, 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 7.3399 MILLS. THE MSTU ROLLED-BACK RATE IS 1.2492 .

THE AGGREGATE MILLAGE RATE IS 8.4676 MILLS, WHICH IS LOWER THAN THE AGGREGATE ROLLED-BACK RATE OF 8.5891 MILLS BY 1.40 %.

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 24/25.

ALL PERSONS WERE GIVEN THE OPPORTUNITY TO DISCUSS AND ASK QUESTIONS REGARDING SAID BUDGET AND MILLAGE FOR FY 2024/2025.

CECILE HANCE, 102 BRIARWOOD DR., PERRY, FL., REPRESENTATIVE TAYLOR COUNTY ANIMAL WELFARE GROUP- WE NEED FUND FOR THE FOLLOWING:
HIRE ANOTHER FULL-TIME EMPLOYEE AT ANIMAL SHELTER AT $27,000/YEAR
EXPANSION OF THE FACILITY- UNKNOWN COSTS
COMMERICAL WAHING MACHINE
OUTDOOR KENNELS-$400.00 PER KENNELL
CONTINUING EDUCATION FOR STAFF

COMMISSIONER FEAGLE-WE NEED TO CONSIDER USING EXCESS GENERAL FUNDS FOR THESE ITEMS.

THERE WERE NO OTHER PERSONS WISHING TO SPEAK REGARDING THE FY 2024/2025 BUDGET, THEREFORE THE CHAIRMAN CLOSED THE PUBLIC HEARING.

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			
Newman	X		X			
Feagle		X	X			
Demps			X			

MOTION CARRIED BY ROLL CALL VOTE BY CLERK.

ATTACHMENT: HANDOUT, TENTATIVE MILLAGE RESOLUTIONS

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			
Newman			X			
Feagle	X		X			
Demps		X	X			

ROLL CALL BY CLERK.

MOTION CARRIED BY UNANIMOUS VOTE.

ATTACHMENT: TENTATIVE MILLAGE RESOLUTIONS

AFTER DUE AND CAREFUL CONSIDERATION BY THE BOARD, THE FOLLOWING ARE THE

TENTATIVE BUDGET FOR FY 2024/2025:

GENERAL FUND	$47,512,801
AIRPORT FUND	5,561,358
BOATING & IMPROVEMENT	24,000
ROAD & BRIDGE FUND	3,578,169
SECONDARY ROAD PAVING FUND	3,703,799
MSTU FUND	5,752,127
SOLID WASTE FUND	2,613,274
CDBG (HOUSING) FUND	549,000
LANDFILL FUND	727,000
MSBU FUNDS (SUBDIVISIONS)	382,742
SHIP GRANT FUNDS	786,509

SALES TAX REVENUE FUND	19,000
SCOP/SCRAP ROAD PAVING	15,470,362
AIRPORT ENTERPRISE FUND	625,200
TOURISM DEVELOPMENT FUND	1,125,000
TOURISM INFRASTRUCTURE(3RD.)	435,000
TOURISM OPERATIONS (4TH. & 5TH.)	1,300,000
SMALL COUNTY SURTAX	6,151,000
AMERICAN RESCUE PLAN	4,280,671

SAID FUNDS AGGREGATING A TOTAL AMOUNT OF $100,797,012.00

MOTION TO APPROVE, BY RESOLUTION, THE ABOVE TENTATIVE BUDGET FOR FY 2024/2025:

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

ROLL CALL BY CLERK

MOTION CARRIED BY 4-1 VOTE.

ATTACHMENT: TENTATIVE BUDGET RESOLUTION

THE CLERK ANNOUNCED THAT THE SECOND AND FINAL BUDGET PUBLIC HEARING FOR FY 2024/2025, WILL BE HELD ON MONDAY, SEPTEMBER 23, 2024, 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 20, 2024.

ATTACHMENTS: NOTICES

THE HOUR BEING APPROXIMATELY 5:30 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

Taylor County
2024-2025
Budget

September 16, 2024
1st Public Hearing / Tentative Hearing

2024/2025 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)	**$ 1,960,667,427**	**$ 1,640,736,936**
2023 Tax Year (prior year/**FINAL**)	$ 1,966,489,840	$ 1,655,704,689
Gross Taxable Value Decrease	**$ (5,822,413)**	**$ (14,967,753)**
% Decrease	**-0.30%**	**-0.90%**

2024/2025 BUDGET
PROPOSED MILLAGE RATE vs ROLLED - BACK RATE

	Current Year 24/25 Proposed Millage Rate *(keeping millage rate constant)*	Rolled - Back Rate	Difference
GENERAL FUND	7.2426	7.3399	-0.0973
MSTU	1.2250	1.2492	-0.0242
TOTAL	8.4676	8.5891	-0.1215

The proposed aggregate millage rate represents a 1.40% decrease below 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 decrease in gross taxable values for 2024, the rolled - back rate would represent a millage rate increase.

2024/2025 BUDGET
AD VALOREM TAX LEVY (REVENUE) COMPARISON
(based on keeping the millage rate constant)

	2024 VALUES 2024/2025 BUDGET	2023 VALUES 2023/2024 BUDGET	REVENUE 2024/2025 BUDGET	
GENERAL FUND (7.2426 mills)	**$ 14,200,330**	$ 14,242,499	$ (42,169)	-0.30%
MSTU FUND (1.2250 mills)	**$ 2,009,903**	$ 2,028,238	$ (18,335)	-0.90%
TOTAL (8.4676 mills)	**$ 16,210,233**	$ 16,270,737	$ (60,504)	-0.37%
		ADJUSTED		

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

2024/2025 TOTAL TENTATIVE BUDGET

FUND	24/25 FY BUDGET AMOUNT	23/24 FY (Prior Year - 10/1/23)	DIFFERENCE
General Fund	$ 47,512,801.00	$ 36,811,414.00	$ 10,701,387.00
Airport Fund	$ 5,561,358.00	$ 4,174,357.00	$ 1,387,001.00
Boating and Improvement	$ 24,000.00	$ 21,000.00	$ 3,000.00
Road & Bridge Fund	$ 3,578,169.00	$ 3,738,733.00	$ (160,564.00)
Secondary Rd Paving Fund	$ 3,703,799.00	$ 3,309,888.00	$ 393,911.00
MSTU Fund	$ 5,752,127.00	$ 6,151,730.00	$ (399,603.00)
Solid Waste Fund	$ 2,613,274.00	$ 2,411,167.00	$ 202,107.00
CDBG Grant	$ 549,000.00	$ 714,870.00	$ (165,870.00)
County Landfill Fund	$ 727,000.00	$ 696,000.00	$ 31,000.00
MSBU Funds	$ 382,742.00	$ 362,197.00	$ 20,545.00
Affordable Housing Funds / SHIP	$ 986,509.00	$ 685,662.00	$ 300,847.00
Sales Tax Revenue Fund	$ 19,000.00	$ 18,170.00	$ 830.00
Small County Surtax Fund	$ 6,151,000.00	$ 6,240,250.00	$ (89,250.00)
SCOP/SCRAP/Paving Funds	$ 15,470,362.00	$ 8,138,825.00	$ 7,331,537.00
American Rescue Plan Fund	$ 4,280,671.00	$ 4,231,158.00	$ 49,513.00
Airport Enterprise Fund	$ 625,200.00	$ 566,838.00	$ 58,362.00
Tourism Development Fund	$ 1,125,000.00	$ 1,015,000.00	$ 110,000.00
Tourism Infrastructure (3rd)	$ 435,000.00	$ 385,000.00	$ 50,000.00
Tourism Operations (4th/5th)	$ 1,300,000.00	$ 1,055,000.00	$ 245,000.00
TOTAL BUDGET	**$ 100,797,012.00**	**$ 80,727,259.00**	**$ 20,069,753.00**

CHANGES DURING BUDGET WORKSHOPS:

- Changed raise amount from $1.00 to $.50 (reduced TOTAL budget by $343,150)
- Add $46,000 for maintenance / equipment to Supervisor of Elections
- Sheriff and DMH to receive the capital allocation of 20% from Small County Surtax for one more year – must present a capital plan during next year's budget
- Add $30,000 for Senior Citizens Center – must provide a financial statement

CHANGES AFTER BUDGET WORKSHOPS:

- Add additional transfer from General Fund to Airport Fund for FAA Land Settlement Agreement (from the 2018 TCDA agreement)

General Fund --- the excess was $391,032 which was placed in Reserve – Capital Projects to balance the budget

MSTU Fund --- the excess was $58,601 which was placed in Reserve – Capital Projects to balance the budget

BUDGET SUMMARY

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
FOR THE FISCAL YEAR 2024/2025
THE PROPOSED OPERATING EXPENDITURES OF TAYLOR COUNTY ARE
24.9% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

ESTIMATED REVENUES	Millage per $1000	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***	**13,490,313**																		**13,490,313**
AD VALOREM TAXES	***1.2250***							**1,909,408**												**1,909,408**
DELINQUENT TAXES		75,000						5,000	10,000											90,000
AD VALOREM REVENUE-OFFSET		1,000,000						200,000												1,200,000
NON ADVALOREM ASSESSMENT									1,603,406					44,942						1,648,348
SALES,USE & GAS TAXES					822,000											2,500,000		250,000	375,000	3,947,000
COMMUNICATIONS SERVICES TAX		90,000																		90,000
FEDERAL GRANTS		2,108,188								549,000										2,657,188
STATE GRANTS		8,651,570	5,223,571	14,000			15,458,466	580,000	23,414		350,000									30,301,021
STATE SHARED REVENUES		2,651,748			844,500	1,035,000														4,531,248
AIRPORT FUEL SALES																	425,200			425,200
GRANTS-OTHER LOCAL UNITS		800,966						65,300												866,266
GENERAL GOV'T FEES		71,500																		71,500
COURT-RELATED REVENUES		73,700																		73,700
911 FEES/GRANTS		157,339																		157,339
LICENSES & PERMITS								264,250												264,250
LANDFILL SURCHARGE													102,000							102,000
MICELLANEOUS		499,433	337,787		26,250			30,450	27,000											920,920
TOTAL SOURCES		**29,669,757**	**5,561,358**	**14,000**	**1,692,750**	**1,035,000**	**15,458,466**	**3,054,408**	**1,663,820**	**549,000**	**350,000**	**0**	**102,000**	**44,942**	**0**	**2,500,000**	**425,200**	**250,000**	**375,000**	**62,745,701**
TRANSFERS IN		343,044			1,310,419			697,719	549,454											2,900,636
FUND BALANCES/ RESERVES/ NET ASSETS		17,500,000		10,000	575,000	2,668,799	11,896	2,000,000	400,000		636,509	4,280,671	625,000	337,800	19,000	3,651,000	200,000	875,000	1,360,000	35,150,675
TOTAL REVENUES, TRANSFERS AND BALANCES		**47,512,801**	**5,561,358**	**24,000**	**3,578,169**	**3,703,799**	**15,470,362**	**5,752,127**	**2,613,274**	**549,000**	**986,509**	**4,280,671**	**727,000**	**382,742**	**19,000**	**6,151,000**	**625,200**	**1,125,000**	**1,735,000**	**100,797,012**
EXPENDITURES																				
GENERAL GOVERNMENT		2,893,664						107,258												3,000,922
PUBLIC SAFETY		11,476,278						4,276,268				4,280,671				408,516				20,441,733
PHYSICAL ENVIRONMENT		757,036			79,346				2,153,258				116,677							3,106,317
TRANSPORTATION		159,536	5,561,358	17,750	2,894,399	2,614,315	15,470,362							44,942			353,987			27,116,649
ECONOMIC ENVIRONMENT		137,036																215,000		352,036
HUMAN SERVICES		839,839								549,000	986,509									2,375,348
CULTURE/RECREATION		2,264,241		6,250																2,270,491
JUDICIAL		600,322																		600,322
TRANSFERS TO COUNTY OFFICERS		12,500,611																		12,500,611
TOTAL EXPENDITURES		**31,628,563**	**5,561,358**	**24,000**	**2,973,745**	**2,614,315**	**15,470,362**	**4,383,526**	**2,153,258**	**549,000**	**986,509**	**4,280,671**	**116,677**	**44,942**	**0**	**408,516**	**353,987**	**215,000**	**0**	**71,764,429**
TRANSFERS OUT		245,549			29,424	1,089,484		10,000								1,370,935	50,984		300,377	3,096,753
RESERVES:																				
CONTINGENCY/FUND BALANCES		3,200,000			400,000			300,000	220,000								100,000	60,000	1,434,623	5,714,623
CAPITAL IMPROVEMENTS		11,934,139			100,000			1,023,601	220,016				610,323	337,800	19,000	4,371,549	120,229			18,736,657
OTHER DESIGNATED RESERVES		504,550			75,000			35,000	20,000									850,000		1,484,550
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		**47,512,801**	**5,561,358**	**24,000**	**3,578,169**	**3,703,799**	**15,470,362**	**5,752,127**	**2,613,274**	**549,000**	**986,509**	**4,260,671**	**727,000**	**382,742**	**19,000**	**6,151,000**	**625,200**	**1,125,000**	**1,735,000**	**100,797,012**

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

NOTICE OF BUDGET HEARING

The Taylor County Board of County Commissioners has tentatively adopted a budget for 2024/2025 fiscal year.

A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

September 23, 2024
5:01 P.M.
at
201 East Green Street, Administrative Complex
Perry, Florida, 32347

RESOLUTION

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS, TAYLOR COUNTY, FLORIDA, ADOPTING THE **TENTATIVE** BUDGET FOR TAYLOR COUNTY FOR FISCAL YEAR 2024/2025; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Taylor County, Florida, on, September 17, 2024, 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 2024/2025 in the amount of **$100,797,012.00**.

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

1. The Fiscal Year 2024/2025 Tentative Budget be adopted.
2. This Resolution will take effect immediately upon its adoption.

DULY ADOPTED at a Public Hearing this 17th day of September, 2024.

Time Adopted 5:20 P.M.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: _____
JAMIE ENGLISH, CHAIR

ATTEST:

_____
GARY KNOWLES, Clerk

BOARD OF COUNTY COMMISSIONERS TAYLOR COUNTY SEAL FLORIDA

RESOLUTION

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS, TAYLOR COUNTY, FLORIDA, ADOPTING THE TENATIVE LEVYING OF AD VALOREM TAXES FOR TAYLOR COUNTY FOR FISCAL YEAR 2024/2025; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Taylor County, Florida, on September 17, 2024, adopted Fiscal Year 2024/2025 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 **$1,960,667,427** based on a County-wide valuation, and as **$1,640,736,936** based on an unincorporated valuation.

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

1. The FY 2024/2025 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 **8.4676** mills, which is lower than the aggregate rolled-back rate of **7.6530** mills, by **1.40%**.
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 17th day of September, 2024.

Time Adopted 5:21 P.M.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: _____
JAMIE ENGLISH, CHAIR

ATTEST: _____
GARY KNOWLES, Clerk

SEAL