



2023 – 2024

BOARD OF COUNTY COMMISSIONERS

JEFFERSON COUNTY, FLORIDA

County Manager's Final Budget

2023 – 2024

Approved on September 20th, 2023

Chris Tuten
District 1- Chair

Gene Hall
District 2

J T Surles
District 3-Vice Chair

Austin Hosford
District 4

Stephen Walker
District 5

Overall FY 2023-24 Budget & Revenue Highlights

- The Board of County Commissioners is proposing to adopt a budget that totals \$40,537,238 in budget authority for appropriated expenditures and reserves. This is \$3,189,824, or 7.29% less than the total approved budget of \$43,727,062 for Fiscal Year 2022-23. The total budget authority includes interfund transfers and constitutional officers' special revenue funds.
- The BOCC is setting the millage rate of .0079500 for FY 23-24, unchanged from the prior fiscal year. A projected \$1,427,599 increase in ad-valorem revenue.
- Contingency is budgeted to be \$672,441. Contingency will make up 2.15% of the total revenues (excludes constitutional officer's special revenues). A \$17,427, or 2.66% increase over the prior fiscal year.
- The BOCC has increased the Solid Waste Non-Ad Valorem assessment to \$248 for all residential dwellings and removed the assessment for all commercial properties. A revenue increase of \$101,002.
- The BOCC has increased the Fire Non-Ad Valorem assessment to \$198 for all residential dwellings and decreased the commercial assessment to \$0.04 per square foot. A revenue increase of \$499,838.
- The county is projected to see an increase of \$828,219 of state levied taxes associated to sales and use tax & fiscally constrained funding.
- Motor Fuel taxes are projected to decrease \$244,551.

Appropriated Revenues by Source	Amount (\$)
Cash Carryforward	\$ 1,600,000
Ad Valorem Taxes	\$ 7,847,759
Taxes	\$ 4,038,754
Sales & Use Taxes	\$ 3,690,482
Charges for Services	\$ 2,033,060
Grants	\$ 7,337,641
Intergovernmental Revenue	\$ 4,254,108
Licenses & Permits	\$ 395,132
Fines & Forfeitures	\$ 521,931
Interest Earned/Other	\$ 202,500
Operating Transfers In	\$ 8,165,871
Transfer from Constitutional Officers	\$ 450,000
Total	\$ 40,537,238

Mandatory, Projected and Elective Increases

Various mandatory legislative increases go into effect during FY 22-23 & FY 23-24 that will impact the county during FY 23-24. The county also has projected budget increases for fuel and utilities consumption. The county will also see an increase to health benefits cost.

- State law mandates the increase to the minimum wage to \$12.00 on September 30th, 2023. This is a total increase of \$29,043.50 to FY 23-24.
- During the 2023 legislative session, the Florida Congress passed, and the Governor signed into law the increase to the employer’s contribution for participants in the Florida Retirement System. The rates shall be 13.57% for regular, 32.67% for special risk, & 58.68% for constitutional-local government employees, effective July 1, 2023. An increase of \$34,099.
- During Fiscal Year 2022-23 the county contracted an independent firm to conduct a pay study. The BOCC is adopting a budget to address lagging pay when compared to various job sectors. The County will be awarding all employees a 5% Cost of Living increase. Some employees whose pay variance is greater than 5% from the adopted minimum pay for their respective pay grade will receive an additional increase. The County will be increasing its minimum wage to \$13.00. An increase of \$345,950 to salaries and employer payroll expenses.

Pay Study Results

Department	Salaries - 5% COLA, Min Wage and Compression				Payroll & Benefits			Total Increase
	Cost of Living	Minimum Wage Adj.	Compression	Total	Payroll Taxes	Retirement	W/C	
AGRI	\$ 9,164	\$ -	\$ 3,786	\$ 12,950	\$ 991	\$ 1,757	\$ 38	\$ 15,736
AMB	\$ 67,247	\$ -	\$ -	\$ 67,247	\$ 5,144	\$ 21,970	\$ 2,902	\$ 97,264
ANI-CODE	\$ 3,796	\$ -	\$ 185	\$ 3,981	\$ 305	\$ 540	\$ 208	\$ 5,033
BNSP	\$ 8,209	\$ -	\$ 2,488	\$ 10,697	\$ 818	\$ 1,452	\$ 171	\$ 13,137
COCD	\$ 12,500	\$ -	\$ -	\$ 12,500	\$ 956	\$ 1,696	\$ 305	\$ 15,458
LAND	\$ 31,019	\$ 14,144	\$ 16,839	\$ 62,002	\$ 4,743	\$ 8,414	\$ 3,237	\$ 78,396
LIBR	\$ 11,566	\$ -	\$ 6,929	\$ 18,495	\$ 1,415	\$ 2,510	\$ 28	\$ 22,447
MOSQ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PLAN	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 383	\$ 679	\$ 8	\$ 6,069
RECP	\$ 4,803	\$ -	\$ 11,841	\$ 16,644	\$ 1,273	\$ 2,259	\$ 564	\$ 20,740
TRAN	\$ 32,073	\$ -	\$ 23,283	\$ 55,357	\$ 4,235	\$ 7,512	\$ 4,568	\$ 71,671
	\$ 185,377	\$ 14,144	\$ 65,351	\$ 264,873	\$ 20,263	\$ 48,787	\$ 12,027	\$ 345,950

- Health insurance costs will increase 7% for FY 23-24. Employee deductions will remain the same and apply to all participants in the county health plan. The cost of this benefit to the county is an increase of \$199,625.

<u>Current</u>	<u>Employee</u>	<u>Additional Family Members</u>	<u>Monthly Cost</u>	<u>Employee Contribution</u>	<u>BOCC Contribution</u>
Employee	\$ 855.13	\$ -	\$ 855.13	\$ -	855.13
Employee + Children	\$ 855.13	\$ 539.93	\$ 1,395.06	\$ 211.94	1,183.12
Employee + Spouse	\$ 855.13	\$ 785.74	\$ 1,640.87	\$ 308.42	1,332.45
Employee + Family	\$ 855.13	\$ 1,275.70	\$ 2,130.83	\$ 500.00	1,630.83

- Consumption of utilities has increased during FY 22-23 when compared to the budget. The county is also projecting a cost increase of 12.5%. An increase of \$66,968 for FY 23-24.
- Consumption of fuel has increased during FY 22-23 when compared to the budget. The county is also projecting costs to remain at its current level for FY 23-24. An increase of \$148,874 for FY 23-24.

Appropriated Expenditures by Use	Amount (\$)
General Governmental	\$ 3,303,972
Public Safety	\$ 4,660,189
Physical Environment	\$ 2,572,239
Transportation	\$ 6,011,514
Debt Services	\$ 1,499,167
Human Services	\$ 450,808
Economic Environment	\$ 3,547,601
Culture and Recreation	\$ 1,106,829
Court-Related Services	\$ 575,881
Contingency	\$ 672,441
Operating Transfers Out	\$ 8,165,871
Transfers to Constitutional Officers	\$ 7,970,726
Total	\$ 40,537,238

Budget Summary, Highlights & Requests by Fund

General Fund –

Ad valorem revenues will be recorded in general fund exclusively as directed. The county’s SCOP and SCRAP revenues and expenditures are removed from this fund. Large requests outside of salaries, benefits & recurring operational expenses are included as directed. Extension Services, \$27,000 to upgrade tractor. Parks and Recreation, \$15,000 to upgrade mower and purchase additional benches. Building, \$2,200 to update building code texts. Building maintenance, increase of \$206,609 to fund necessary repairs and upgrades of county structures.

Fine & Forfeiture –

Ad-Valorem Revenue transfer is removed and consolidated with the interfund transfer from general fund. The addition of a second officer to the traffic unit will increase the projected revenues from ticket surcharges to fund various court and law related programs, expenses, and additions. The transfer to the Sheriff’s operational fund (includes Jail) occurs in this fund. The EOC is also funded by various grants.

County Transportation Trust Fund –

FY 23-24 will see a projected decrease in fuel taxes. County gas and the 5 cents above the minimum gas tax are moved to the County Road Bond fund to be transferred to pay for the debt services funds. Expenditures highlight increases to additional equipment purchases & lease by \$91,571. Fuel prices are expected to stay steadily higher than projected in FY 2022-23 and an additional \$70,000 in fuel expenses is expected. An additional \$70,000 increase to road material is needed to make continuous road improvements, this includes road striping. General Fund will balance the Road department by transferring \$848,982.

Capital Projects Trust Fund –

The remaining \$1.6M of the 2022 Road Bond proceeds will be brought in and expensed in this fund.

Debt Services Funds (2012/2022 & 2018 Road Bonds) –

This fund includes the payment on the 2012, 2018, & 2022 Road Bonds. The principal payments are made annually, and interest payments are paid semi-annually. The expected amounts due to lenders is an increase of \$284,450 for FY 23-24.

Required Road Bond Payments (Principal - Annually/ Interest - Semi Annually)

	Principal	Interest	Total
2012 Bond	\$230,000	\$67,650	\$297,650
2018 Bond	\$250,000	\$145,315	\$395,315
2022 Bond	\$130,000	\$156,300	\$286,300
Total	\$610,000	\$369,265	\$979,265

Debt Services Funds (2012/2022 & 2018 Road Bonds) –

The County Gas and 5 cent additional local gas tax will be recorded in this fund. An operational transfer to both debt services funds will be made to satisfy the road bond debt payments.

Fire Assessment Trust Fund –

Assessment revenue increases by \$499,838. The expenditure increase includes the addition of two FTEs, allocated in compliance with the recent assessment study. Shift in allocation to meet the needs of the fire program balances the fund out.

Emergency Medical Services Fund –

Collection efforts on Ambulance fees continue to outperform. The addition of two FTEs, shared with Fire, is included. The fund is budgeted to be balanced by the General Fund, \$132,196.

Solid Waste –

Projected residential assessment revenue of \$101,002 is offset by lagging roll-off rentals and recycling sales. Net revenue increase is \$37,002, expenditures are expected to decrease by \$60,997.

Jeff Co Literacy Alliance –

A decrease in funding of \$5,000 is expected and budgeted for.

Grant Trust Fund –

Housing programs will continue to be funded in FY 2023-24. The CDBG is ending its current award and the county will need to reapply during this fiscal year. The Mass Transit program funded by the Florida DOT will be received and expensed in this fund. LMS awards will fund various projects, \$770,771.

911 Trust Fund –

The increase in transfer from the general fund is used to fund the 911 program overseen by the Sheriff. Communication Services taxes and 911 surcharges are expected to see a decrease in FY 23-24. Personnel and Operating Cost increase of \$52,387 to run the 911 program is also funded.

Tourist Development Trust Fund –

Funded by the Tourist Development Tax. This fund is expected to see a light increase as it has in prior years. Will be expensed in accordance with the tourist development plan.

Budget Summary, Highlights & Requests – Constitutional Offices

Clerk of the Court (Clerk to Board, Finance, & Child Support) –

Operating Transfer from the board to the clerk decreased by \$37,917.49. One board to clerk position (Deputy Clerk – Human Resources/Payroll) has been reduced. Human resource functions are realigned under the board and payroll duties redistributed amongst two deputy clerks. The Clerk to the board, finance and child support functions will see an overall increase in revenue of \$18,338.75. The clerk is projected to see an increase of fine and forfeiture funding. The Clerk of Court in FY 21-22 returned \$76,560 to the board.

Property Appraiser –

Operating Transfer from the board to the property appraiser increased by \$81,116. Overall increase due to increase in salary, payroll, and retirement.

Supervisor of Elections –

Operating Transfer from the board to the Supervisor of Elections increased by \$152,982. Additional increase covers the addition of 1 FTE to cover continuous updates to web-based platforms, programming election set ups, administrating voter education & outreach, and assist with new programs. This position will also procure grants as a cost saving measure to the board in the out years. The office has also seen legislative changes which have increased requirements to election security and data reporting to various sectors.

The increase also covers mandatory elections and security expenses, \$69,461.

Sheriff's Office –

Operating Transfer from the board to the Sheriff's Office increased by \$709,100. Additional increase in funding covers salary, payroll & retirement benefit increase. Covers the 7% increase in health insurance costs. 1 additional officer position in the Traffic Unit, to increase public safety. The Sheriff's Office includes 911, Dispatch & Jail.

Tax Collector –

The Tax Collector's expenses are set to be \$604,350, a 3.01% increase over FY 22-23. The Tax Collector is funded by fees and is projected to return(excess) \$450,000 to the board.

BUDGET SUMMARY
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2023-2024

	General Fund*	Special Revenue Fund *	Transportation	Capital Project Fund	Debt Service	BOCC Total
CASH BALANCE BROUGHT FORWARD				1,600,000		1,600,000
ESTIMATED REVENUES:						
Taxes: Millage per \$1000**	7,847,759	-	-	-	-	7,847,759
Ad Valorem Taxes 7.9500 Mills						
Taxes **	-	3,919,901	118,853	-	-	4,038,754
Sales & Use Taxes**	3,690,482	-	-	-	-	3,690,482
Charges for Services	47,000	1,925,631	60,429	-	-	2,033,060
Grants	335,000	2,789,942	4,212,699	-	-	7,337,641
Intergovernmental Revenue**	2,402,973	684,985	1,166,150	-	-	4,254,108
Licenses & Permits	395,132	-	-	-	-	395,132
Fines & Forfeitures	-	521,931	-	-	-	521,931
Interest Earned/Other	65,500	112,000	25,000	-	-	202,500
TOTAL REVENUES	14,783,846	9,954,390	5,583,131	-	-	30,321,367
OTHER FINANCING SOURCES						
Other Financing Sources						
Operating Transfers In	-	6,337,624	848,982	-	979,265	8,165,871
Transfers from Board of County Commissioners						-
Transfer from Constitutional Officers	450,000	-	-	-	-	450,000
TOTAL OTHER FINANCING SOURCES	450,000	6,337,624	848,982	-	979,265	8,615,871
TOTAL ESTIMATED REVENUE AND FINANCING SOURCES AND CASH *	15,233,846	16,292,014	6,432,113	1,600,000	979,265	40,537,238
EXPENDITURES						
General Governmental	3,207,557	96,415	-	-	-	3,303,972
Public Safety	406,052	4,254,137	-	-	-	4,660,189
Physical Environment	495,887	2,076,352	-	-	-	2,572,239
Transportation	-	-	6,011,514	-	-	6,011,514
Debt Services	-	132,394	387,508	-	979,265	1,499,167
Human Services	450,808	-	-	-	-	450,808
Economic Environment	26,830	1,920,771	-	1,600,000	-	3,547,601
Court-Related Services		575,881				575,881
Culture and Recreation	961,829	145,000	-	-	-	1,106,829
Contingency	672,441	-	-	-	-	672,441
TOTAL EXPENDITURES	6,221,404	9,200,950	6,399,022	1,600,000	979,265	24,400,641
OTHER FINANCING USES						
Operating Transfers Out	7,186,606	946,174	33,091	-	-	8,165,871
Transfers to Constitutional Officers	1,825,836	6,144,890	-	-	-	7,970,726
Reserves						-
TOTAL OTHER FINANCING USES	9,012,442	7,091,064	33,091	-	-	16,136,597
TOTAL APPROPRIATED EXPENDITURES AND RESERVES*	15,233,846	16,292,014	6,432,113	1,600,000	979,265	40,537,238
	-	-	-	-	-	-

THE TENTATIVE, ADOPTED, AND / OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

*Appropriations and Revenue Estimates for Constitutional Operating and Special Revenues are included within the General and Special Revenues funds.

** Taxes levied budgeted at 95% of expected receipts. F.S. 129.01(2)(b)

**BUDGET SUMMARY - SPECIAL REVENUES
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2023-2024**

	12	14	18	19	22	26	27	28	29			RECORD	Totals
	GRANTS	FINES & FORFEITURE	911	FIRE	SOLID WASTE	JEFF CO LIT	COUNTY RD BD	EMS	TOURIST TAX	SHERIFF	COURT	MODERNIZATION	
Estimated Revenues:													
Taxes	-	-	47,120	1,405,367	1,551,240	-	916,174	-	-	-	-	-	3,919,901
Charges for Services	-	-	49,925	1,950	508,756	-	-	1,365,000	-	-	-	-	1,925,631
Intergovernmental Revenue	-	-	84,720	-	-	-	30,000	-	96,415	218,500	255,350	-	684,985
Grants	1,779,078	508,748	-	-	145,750	145,000	-	211,366	-	-	-	-	2,789,942
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	201,400	-	-	-	-	-	-	-	-	284,531	36,000	521,931
Interest Earned/Misc	-	-	-	-	3,000	-	-	4,000	-	105,000	-	-	112,000
Total Revenues	1,779,078	710,148	181,765	1,407,317	2,208,746	145,000	946,174	1,580,366	96,415	323,500	539,881	36,000	9,954,390
Other Financing Sources													
Operating Transfers In	141,693	5,673,525	390,210	-	-	-	-	132,196	-	-	-	-	6,337,624
Total Revenue and Transfers	1,920,771	6,383,673	571,975	1,407,317	2,208,746	145,000	946,174	1,712,562	96,415	323,500	539,881	36,000	16,292,014
Expenditures													
General Government	-	-	-	-	-	-	-	-	96,415	-	-	-	96,415
Public Safety	-	745,758	65,000	1,407,317	-	-	-	1,712,562	-	323,500	-	-	4,254,137
Physical Environment	-	-	-	-	2,076,352	-	-	-	-	-	-	-	2,076,352
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	132,394	-	-	-	-	-	-	-	132,394
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Environment	1,920,771	-	-	-	-	-	-	-	-	-	-	-	1,920,771
Court-Related	-	-	-	-	-	-	-	-	-	-	539,881	36,000	575,881
Culture and Recreation	-	-	-	-	-	145,000	-	-	-	-	-	-	145,000
Total Expenditures	1,920,771	745,758	65,000	1,407,317	2,208,746	145,000	-	1,712,562	96,415	323,500	539,881	36,000	9,200,950
Other Financing Uses													
Operating Transfers Out	-	-	-	-	-	-	946,174	-	-	-	-	-	946,174
Transfers to Constitutional Officers	-	5,637,915	506,975	-	-	-	-	-	-	-	-	-	6,144,890
Total Other Financing Uses	-	5,637,915	506,975	-	-	-	946,174	-	-	-	-	-	7,091,064
Total Expenditures Other	1,920,771	6,383,673	571,975	1,407,317	2,208,746	145,000	946,174	1,712,562	96,415	323,500	539,881	36,000	16,292,014

**BUDGET SUMMARY - CONSTITUTIONAL OFFICERS
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2023-2024**

	CLERK OF THE COURT*	PROPERTY APPRAISER	Supervisor of Elections	Tax Collector	Sheriff **	Total
Estimated Revenues:						
Ad Valorem						-
Charges for Services	110,912	25,500		1,054,350	33,000	1,223,762
Intergovernmental Revenue	109,092	5,900			823,098	938,090
Licenses and Permits						-
Fines & Forfeitures						-
Interest Earned						-
Total Revenues	220,004	31,400	-	1,054,350	856,098	2,161,852
Other Financing Sources						
Operating Transfers In	394,082	823,197	608,557		6,144,890	7,970,726
Total Revenue and Finance	614,086	854,597	608,557	1,054,350	7,000,988	10,132,578
Expenditures						
General Government	394,082	854,597	608,557	604,350	-	2,461,586
Public Safety					7,000,988	7,000,988
Court Services	220,004					220,004
Physical Environment						-
Transportation						-
Debt Service						-
Human Services						-
Economic Environment						-
Culture and Recreation						-
Total Expenditures	614,086	854,597	608,557	604,350	7,000,988	9,682,578
Other Financing Uses						
Operating Transfers Out				450,000		450,000
Transfers to Constitutional Officers						-
Total Other Financing Uses	-		-	450,000	-	450,000

*Clerk of the Court includes Clerk to Board and Child Support.

** Sheriff's BOCC Operating Budget includes JCSO, Jail, & 911-Dispatch.

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BUDGET SUMMARY - CAPITAL PROJECTS
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2023-2024

	18 CAPITAL PROJECTS	Total
Estimated Revenues:	1,600,000	1,600,000
Cash Carryforward		-
Ad Valorem		-
Charges for Services		-
Debt Proceeds	-	-
Intergovernmental Revenue		-
Licenses and Permits		-
Fines & Forfeitures		-
Interest Earned		-
Total Revenues	-	-
Other Financing Sources		
Operating Transfers In	-	-
Expenditures		
General Government		-
Public Safety		-
Physical Environment		-
Transportation	1,600,000	1,600,000
Debt Service		-
Human Services		-
Economic Environment		-
Culture and Recreation		-
Total Expenditures	1,600,000	1,600,000
Other Financing Uses		
Operating Transfers Out	-	-
Transfers to Constitutional Officers	-	-
Total Other Financing Uses	-	-

BUDGET SUMMARY - DEBT SERVICES
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2023-2024

	24	30	
	2012/22 ROAD BOND	2018 BOND	TOTAL
Estimated Revenues:			
Ad Valorem	-	-	-
Charges for Services	-	-	-
Intergovernmental Revenue	-	-	-
Licenses and Permits	-	-	-
Fines & Forfeitures	-	-	-
Interest Earned	-	-	-
Total Revenues	-	-	-
Other Financing Sources			
Operating Transfers In	583,950	395,315	979,265
Expenditures			
General Government	-	-	-
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Debt Service	583,950	395,315	979,265
Human Services	-	-	-
Economic Environment	-	-	-
Culture and Recreation	-	-	-
Total Expenditures	583,950	395,315	979,265
Other Financing Uses			
Operating Transfers Out	-	-	-
Transfers to Constitutional Officers	-	-	-
Total Other Financing Uses	-	-	-

General Fund

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
01-311-000.00	Ad Valorem Revenue	\$ 5,008,121	\$ 7,847,759	\$ 2,839,638
01-312-000.00	Loc Option Sales Tax-Rev	\$ 1,157,309	\$ 1,747,270	\$ 589,961
01-312-100.00	Tourist Development Tax	\$ -	\$ -	\$ -
01-312-200.00	2021-Dirty Pecan	\$ -	\$ 25,000	\$ 25,000
01-321-000.00	Home Occup & Business Lic	\$ 2,000	\$ 2,200	\$ 200
01-322-110.00	County Building Permits	\$ 193,407	\$ 216,005	\$ 22,598
01-322-120.00	City Building Permits	\$ 73,787	\$ 78,500	\$ 4,713
01-322-130.00	Driveway Permits	\$ 2,500	\$ 2,500	\$ -
01-322-140.00	911 Addresses	\$ 4,000	\$ 4,000	\$ -
01-324-210.00	Fire Rescue Impact Fee	\$ 7,000	\$ 7,000	\$ -
01-324-510.00	Medical Impact Fee	\$ 5,000	\$ 5,000	\$ -
01-329-000.00	Contractor Licenses	\$ 250	\$ 250	\$ -
01-329-100.00	Dev Code Permits & Public	\$ 46,000	\$ 79,677	\$ 33,677
01-332-300.00	Refuge Rev Sharing Act	\$ 60,000	\$ -	\$ (60,000)
01-334-720.00	State Library Aid	\$ 300,000	\$ 300,000	\$ -
01-335-120.00	State Revenue Sharing	\$ 508,697	\$ 582,283	\$ 73,586
01-335-130.00	Insurance Agents Licenses	\$ 10,000	\$ 6,000	\$ (4,000)
01-335-140.00	Mobile Home Licenses	\$ 10,000	\$ 13,000	\$ 3,000
01-335-150.00	Alcoholic Beverages	\$ 3,000	\$ 3,000	\$ -
01-335-160.00	Racing Tax	\$ 111,625	\$ 111,625	\$ -
01-335-181.00	Local Gov Half-Cent Sales	\$ 1,815,435	\$ 1,943,212	\$ 127,777
01-335-190.00	Fiscally Const	\$ 368,166	\$ 372,665	\$ 4,499
01-335-190.01	Amendment 1 Offset	\$ 917,604	\$ 950,000	\$ 32,396
01-335-190.04	Amendment 4 Offset	\$ 336,290	\$ 318,250	\$ (18,040)
01-336-000.00	Statement Payment in Lieu Tax	\$ 10,000	\$ 7,000	\$ (3,000)
01-341-100.00	Record Indexing	\$ -	\$ 21,000	\$ 21,000
01-341-510.00	Tax Collector Fees	\$ 450,000	\$ 450,000	\$ -
01-341-550.00	Supervisor/Election Fees	\$ -	\$ 1,000	\$ 1,000
01-343-450.01	Mosquito Control Grant	\$ 34,481	\$ 35,000	\$ 519
01-344-900.07	Scrap-Small Co Rd Ast Prg	\$ 750,000	\$ -	\$ (750,000)
01-344-900.08	SCOP-Small Co Outreach PR	\$ 7,145,000	\$ -	\$ (7,145,000)
01-346-400.00	Animal Control Fees	\$ 10,000	\$ 13,000	\$ 3,000
01-347-200.00	Recreation/Regist Fees	\$ 8,000	\$ 12,000	\$ 4,000
01-361-000.00	Interest	\$ 10,000	\$ 5,000	\$ (5,000)
01-362-000.02	Rent Income/Industri Park	\$ 15,000	\$ 15,000	\$ -
01-362-000.05	Rent Income/POP's Sanitation	\$ -	\$ 10,000	\$ 10,000
01-362-000.06	Jeffco Homeschool Assoc	\$ -	\$ 500	\$ 500
01-362-500.00	Valley View Non Ad Valor	\$ -	\$ 14,150	\$ 14,150
01-369-900.00	Miscellaneous Revenue	\$ 5,000	\$ 35,000	\$ 30,000
Total General Fund Revenue		\$ 19,377,672	\$ 15,233,846	\$ (4,143,826)

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
01-1947-525.310	Engineering Services	\$ -	\$ -	\$ -
01-1947-525.341	Construction Services	\$ 750,000	\$ -	\$ (750,000)
	SECU 1947	\$ 750,000	\$ -	\$ (750,000)
01-1948-528.310	Engineering Services	\$ -	\$ -	\$ -
01-1948-528.341	Construction Services	\$ 7,145,000	\$ -	\$ (7,145,000)
	SECU 1948	\$ 7,145,000	\$ -	\$ (7,145,000)
01-1949-525.341	Construction Services	\$ -	\$ -	\$ -
	SECU 1949	\$ -	\$ -	\$ -
01-1950-525.310	Project Manager/Admin	\$ -	\$ -	\$ -
	Construction Services	\$ -	\$ -	\$ -
01-2101.511.110	Board of Co Comm. - Salary	\$ 155,000	\$ 160,170	\$ 5,170
01-2101.511.210	FICA	\$ 15,750	\$ 12,253	\$ (3,497)
01-2101.511.220	Retirement	\$ 80,000	\$ 93,988	\$ 13,988
01-2101.511.230	Employee Health Ins	\$ 66,481	\$ 75,652	\$ 9,171
01-2101.511.240	Workers Compensation Ins	\$ 1,500	\$ 240	\$ (1,260)
01-2101.511.400	Travel	\$ 8,000	\$ 8,000	\$ -
01-2101.511.650	Debt Service-Interest	\$ -	\$ -	\$ -
01-2101.511.700	Debt Service-Principal	\$ -	\$ -	\$ -
	Total for BOCC	\$ 326,731	\$ 350,303	\$ 23,572
01-2102-513.120	County Coord Salaries	\$ 110,000	\$ 262,503	\$ 152,503
01-2102-513.210	FICA	\$ 10,000	\$ 20,081	\$ 10,081

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
01-2102-513.220	Retirement	\$ 29,000	\$ 55,677	\$ 26,677
01-2102-513.231	Employee Health Insurance	\$ 9,000	\$ 19,570	\$ 10,570
01-2102-513.240	Workers Compensation Ins	\$ 18,000	\$ 6,405	\$ (11,595)
01-2102-513.400	Travel	\$ 1,500	\$ 3,000	\$ 1,500
01-2102-513.410	Communications	\$ 1,500	\$ 1,500	\$ -
01-2102-513.401	Janitorial Services	\$ -	\$ 2,000	\$ 2,000
01-2102-513.462	Vehicle Maintenance	\$ -	\$ 5,000	\$ 5,000
01-2102-513.461	Office Equipment Maint	\$ -	\$ 1,000	\$ 1,000
01-2102-513.510	Office Supplies	\$ -	\$ 642	\$ 642
01-2102-513.525	IT Expenditures	\$ -	\$ 3,000	\$ 3,000
01-2102-513.521	Fuel	\$ -	\$ 1,200	\$ 1,200
01-2102-513.491	Miscellaneous Expenditure	\$ -	\$ 20,000	\$ 20,000
01-2102-513.520	Operating Supplies	\$ 1,000	\$ 1,000	\$ -
	Total for County Coordinator	\$ 180,000	\$ 402,578	\$ 222,578
01-2103-514.120	County Attorney-Retainer	\$ 140,000	\$ 140,000	\$ -
01-2103-514.540	Co Attorney-Membership Dues	\$ -	\$ -	\$ -
	Total for Legal & Professional	\$ 140,000	\$ 140,000	\$ -
01-2104-513.230	Health Ins-Comm/Const	\$ 329,156	\$ 360,000	\$ 30,844
01-2104-513.310	Professional Services	\$ 100,000	\$ 150,000	\$ 50,000
01-2104-513.320	Audit Fees	\$ 100,000	\$ 100,000	\$ -
01-2104-513.420	Postage	\$ 6,000	\$ 6,000	\$ -
01-2104-513.450	Insurance - Prop/Auto/Liab	\$ 215,000	\$ 490,950	\$ 275,950
01-2104-513.451	Workers Compensation Ins	\$ -	\$ 98,285	\$ 98,285
01-2104-513.490	Legal Advertising	\$ 5,000	\$ 5,000	\$ -
01-2104-513.491	Miscellaneous Expenditure	\$ 25,000	\$ 25,000	\$ -
01-2104-513.510	Office Supplies	\$ 2,500	\$ 2,500	\$ -
01-2104-513.525	IT Expenses	\$ 30,000	\$ 30,000	\$ -
01-2104-513.540	Membership Dues	\$ 9,000	\$ 9,000	\$ -
01-2104-513.541	Dues-APLA Red Pln Council	\$ 5,000	\$ 7,500	\$ 2,500
01-2104-559.311	Boat Ramp Improvements	\$ -	\$ 8,350	\$ 8,350
01-2104-559.312	Misc. Boat Ramp Improvements	\$ -	\$ -	\$ -
	SECU 2104	\$ 826,656	\$ 1,292,585	\$ 465,929
01-2211-513.510	TRIM Notices	\$ 6,250	\$ 6,250	\$ -
01-2211-513.930	Proper Appraiser	\$ 730,625	\$ 823,197	\$ 92,572
	Total for Property Appraiser	\$ 736,875	\$ 829,447	\$ 92,572
01-2320-513.930	Transfer to Clerk Fund 17	\$ 432,000	\$ 394,082	\$ (37,918)
	Total for Clerk of Courts	\$ 432,000	\$ 394,082	\$ (37,918)
01-2322-516.120	Circuit Employees/Co Exp	\$ 4,057	\$ 4,057	\$ -
01-2322-516.312	Sheriffs Ser./Ch Support	\$ 3,000	\$ 3,000	\$ -
01-2322-516.313	Circuit Fil Fees	\$ 15,000	\$ 15,000	\$ -
01-2322-516.410	Communications	\$ 7,655	\$ 7,655	\$ -
01-2322-516.470	Trial Courts Marshall	\$ 2,148	\$ 2,148	\$ -
01-2322-516.510	Office Supplies	\$ 1,200	\$ 1,200	\$ -
01-2322-516.640	Capital Outlay	\$ 8,000	\$ 8,000	\$ -
	Total for Circuit Court	\$ 41,060	\$ 41,060	\$ -
01-2324-516.410	Communications	\$ 2,000	\$ 2,000	\$ -
01-2324-516.441	Equipment Leases	\$ 300	\$ 300	\$ -
01-2324-516.460	Equipment Maintenance	\$ 100	\$ 100	\$ -
01-2324-516.510	Office Supplies	\$ 250	\$ 250	\$ -
01-2324-516.640	Equipment	\$ -	\$ -	\$ -
	Total for County Court	\$ 2,650	\$ 2,650	\$ -
01-2325-516.410	Communications	\$ 375	\$ 375	\$ -
01-2325-516.689	JASC PRO RATA Share	\$ 1,743	\$ 3,492	\$ 1,749
	Shared Court Services 1	\$ 2,118	\$ 3,867	\$ 1,749
01-2326-516.410	Communications	\$ 802	\$ 802	\$ -
01-2326-516.605	USA - PRO RATA Share	\$ 8,031	\$ 8,031	\$ -
	Shared Court Services 2	\$ 8,833	\$ 8,833	\$ -
01-2327-516.410	Communications	\$ 43	\$ 43	\$ -
01-2327-516.605	ICSID - PRO RATA Share	\$ 1,509	\$ 1,509	\$ -
	Shared Court Services - ICSID	\$ 1,552	\$ 1,552	\$ -
01-2332-516.340	Janitorial Services	\$ 7,000	\$ 9,000	\$ 2,000
01-2332-516.401	IT Training	\$ 1,000	\$ -	\$ (1,000)
01-2332-516.410	Communications	\$ 7,300	\$ 10,000	\$ 2,700
01-2332-516.461	Office Equipment Maint	\$ 6,500	\$ 5,500	\$ (1,000)
01-2332-516.462	Contractual Services	\$ -	\$ 11,000	\$ 11,000
01-2332-516.470	Investigative Costs	\$ 2,000	\$ -	\$ (2,000)
01-2332-516.510	IT Supplies	\$ 3,000	\$ -	\$ (3,000)
01-2332-516.520	Operating Supplies	\$ 5,500	\$ -	\$ (5,500)

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
01-2332-516.564	Capital Outlay	\$ 2,000	\$ 3,000	\$ 1,000
	Total for State Attorney	\$ 34,300	\$ 38,500	\$ 4,200
01-2333-516.340	Janitorial Services	\$ 4,716	\$ 4,716	\$ -
01-2333-516.341	Contractual Services	\$ 3,000	\$ 6,000	\$ 3,000
01-2333-516.410	Communications	\$ 3,337	\$ 4,337	\$ 1,000
01-2333-516.460	Building Materials	\$ 1,039	\$ 1,039	\$ -
01-2333-516.510	Office Supplies	\$ 6,180	\$ 3,180	\$ (3,000)
01-2333-516.520	Equipment <\$750	\$ 2,999	\$ 2,999	\$ -
01-2333-516.540	Subscriptions (Only.Inv.)	\$ 2,994	\$ 1,994	\$ (1,000)
	Total for Public Defender	\$ 24,265	\$ 24,265	\$ -
01-2440-519.810	Voting Sys Assistance Gr	\$ -	\$ -	\$ -
01-2440-519.811	Elections Security Grant	\$ -	\$ -	\$ -
01-2440-519.812	SOE Cares Act	\$ -	\$ -	\$ -
01-2440-519.930	Supervisor Of Elections	\$ 455,575	\$ 608,557	\$ 152,982
01-2440-519.931	2021 Carry Forward Expens	\$ -	\$ -	\$ -
	Total for Supervisor of Elections	\$ 455,575	\$ 608,557	\$ 152,982
01-2670-519.340	Courthouse Janitorial Ser	\$ 16,500	\$ 16,500	\$ -
01-2670-519.410	Communications	\$ 19,000	\$ 13,000	\$ (6,000)
01-2670-519.430	Utilities	\$ 16,500	\$ 17,500	\$ 1,000
01-2670-519.441	Rents & Leases	\$ 10,000	\$ 12,500	\$ 2,500
01-2670-519.460	Building Maintenance	\$ 30,000	\$ 32,500	\$ 2,500
01-2670-519.461	Office Equipment Maint	\$ 1,000	\$ 2,500	\$ 1,500
01-2670-519.491	Miscellaneous Expenditure	\$ 1,000	\$ 5,000	\$ 4,000
01-2670-519.520	Operating Supplies	\$ 10,000	\$ 4,500	\$ (5,500)
01-2670-519.640	Equipment	\$ -	\$ -	\$ -
	Total for Courthouse	\$ 104,000	\$ 104,000	\$ -
01-2671-519.340	Admin Bldg Janitorial Ser	\$ 54,000	\$ 70,000	\$ 16,000
01-2671-519.410	Communications	\$ 14,750	\$ 21,500	\$ 6,750
01-2671-519.430	Utilities	\$ 25,000	\$ 42,250	\$ 17,250
01-2671-519.440	Rent	\$ 4,000	\$ 7,000	\$ 3,000
01-2671-519.441	Rent & Leases	\$ 2,000	\$ 2,000	\$ -
01-2671-519.460	Building Maintenance	\$ 85,000	\$ 291,609	\$ 206,609
01-2671-519.461	Office Equipment Maint	\$ -	\$ -	\$ -
01-2671-519.520	Operating Supplies	\$ -	\$ -	\$ -
01-2671-519.640	Equipment	\$ -	\$ -	\$ -
	Total for Other Admin Buildings	\$ 184,750	\$ 434,359	\$ 249,609
01-2780-515.120	County Planning - Salary	\$ 101,504	\$ 105,000	\$ 3,496
01-2780-515.210	FICA	\$ 7,765	\$ 8,033	\$ 268
01-2780-515.220	Retirement	\$ 13,510	\$ 14,249	\$ 739
01-2780-515.230	Employee Health Insurance	\$ 17,898	\$ 39,140	\$ 21,242
01-2780-515.240	Workers Compensation Ins	\$ 12,337	\$ 158	\$ (12,179)
01-2780-515.310	Consultant Fees	\$ 50,000	\$ 50,000	\$ -
01-2780-515.340	Janitorial Services	\$ 2,400	\$ 2,400	\$ -
01-2780-515.410	Communications	\$ 1,000	\$ 1,000	\$ -
01-2780-515.420	Postage	\$ 1,500	\$ 1,500	\$ -
01-2780-515.430	Utilities	\$ 2,300	\$ 2,500	\$ 200
01-2780-515.441	Rents & Leases	\$ 2,725	\$ 3,775	\$ 1,050
01-2780-515.460	Building Maintenance	\$ -	\$ -	\$ -
01-2780-515.461	Office Equipment Maint	\$ 500	\$ 500	\$ -
01-2780-515.490	Legal Advertising	\$ 1,200	\$ 1,200	\$ -
01-2780-515.510	Office Supplies	\$ 1,200	\$ 1,200	\$ -
01-2780-515.511	Computer Support	\$ 500	\$ 500	\$ -
01-2780-515.520	Operating Supplies	\$ 2,500	\$ 2,500	\$ -
01-2780-515.540	Subscriptions & Dues	\$ 600	\$ 600	\$ -
01-2780-515.541	Education & Training	\$ 1,000	\$ 1,000	\$ -
01-2780-515.640	Equipment	\$ 500	\$ 500	\$ -
	Total for County Planning	\$ 220,939	\$ 235,755	\$ 14,816
01-2781-519.810	Chamber of Commerce	\$ 17,000	\$ 12,000	\$ (5,000)
01-2781-519.820	Main Street	\$ 8,000	\$ 4,000	\$ (4,000)
01-2781-519.830	Economic Development	\$ 45,000	\$ 45,000	\$ -
01-2781-519.831	Bishop Development Proj.	\$ -	\$ -	\$ -
01-2781-519.880	Tourist Dev Council	\$ -	\$ -	\$ -
01-2781-519.881	Small Grant Program	\$ 11,500	\$ -	\$ (11,500)
01-2781-519.882	Senior Center	\$ 30,000	\$ 30,000	\$ -
01-2781-519.885	Fireworks Program	\$ 5,000	\$ -	\$ (5,000)
01-2781-519.886	Dirty Pecan	\$ -	\$ 25,000	\$ 25,000
01-2781-519.887		\$ -	\$ 5,000	\$ 5,000
	Total for Chamber of Commerce	\$ 116,500	\$ 121,000	\$ (500)

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
01-3102-553.310	VA Shared Costs	\$ 23,000	\$ 23,000	\$ -
01-3102-553.400	Travel	\$ 3,000	\$ 3,000	\$ -
01-3102-553.410	Communications	\$ 400	\$ 400	\$ -
01-3102-553.491	Miscellaneous Expenditure	\$ 150	\$ 150	\$ -
01-3102-553.510	Office Supplies	\$ 80	\$ 80	\$ -
01-3102-553.521	Fuel	\$ 200	\$ 200	\$ -
	Totals for Veterans Affairs	\$ 26,830	\$ 26,830	\$ -
01-3211-522.342	FLA Board of Forestry	\$ 3,000	\$ 3,000	\$ -
01-3211-522.343	Forestry Acreage Fee	\$ 21,297	\$ 21,297	\$ -
	Totals For Fire Department	\$ 24,297	\$ 24,297	\$ -
01-3440-524.120	Bldg Insp/Salaries	\$ 158,902	\$ 174,871	\$ 15,969
01-3440-524.210	FICA	\$ 12,070	\$ 13,378	\$ 1,308
01-3440-524.220	Retirement	\$ 10,680	\$ 23,730	\$ 13,050
01-3440-524.230	Employee Health Ins	\$ 33,882	\$ 36,512	\$ 2,630
01-3440-524.240	Workers Compensation Ins	\$ 15,509	\$ 3,514	\$ (11,995)
01-3440-524.310	Consultant Fees	\$ 4,500	\$ 4,500	\$ -
01-3440-524.340	Janitorial Services	\$ 2,700	\$ 2,500	\$ (200)
01-3440-524.400	Travel	\$ 1,000	\$ 500	\$ (500)
01-3440-524.401	Conferences-Out of County	\$ 1,000	\$ 500	\$ (500)
01-3440-524.405	Certification/Education	\$ 1,500	\$ 1,500	\$ -
01-3440-524.410	Communications	\$ 2,200	\$ 2,575	\$ 375
01-3440-524.420	Postage	\$ 650	\$ 500	\$ (150)
01-3440-524.430	Utilities	\$ 3,000	\$ 3,375	\$ 375
01-3440-524.441	Rents & Leases	\$ 2,200	\$ 3,550	\$ 1,350
01-3440-524.461	Office Equipment Maint	\$ 1,300	\$ 1,000	\$ (300)
01-3440-524.462	Maintenance of Vehicles	\$ 1,000	\$ 2,000	\$ 1,000
01-3440-524.490	Legal Advertising	\$ 400	\$ 350	\$ (50)
01-3440-524.510	Office Supplies	\$ 1,600	\$ 1,000	\$ (600)
01-3440-524.520	Operating Supplies	\$ 4,400	\$ 4,400	\$ -
01-3440-524.521	Fuel	\$ 4,500	\$ 4,500	\$ -
01-3440-524.540	Subscriptions & Dues	\$ 300	\$ 2,500	\$ 2,200
01-3440-524.640	Equipment	\$ 13,500	\$ 7,500	\$ (6,000)
	Total for Building Inspection	\$ 276,793	\$ 294,755	\$ 17,962
01-3441-522.000	Fire Rescue Impact Fee	\$ 7,000	\$ 7,000	\$ -
01-3441-526.000	Medical Impact Fee	\$ 5,000	\$ 5,000	\$ -
	Impact Fees	\$ 12,000	\$ 12,000	\$ -
01-3990-527.310	Medical Examiner Fees	\$ 45,000	\$ 75,000	\$ 30,000
	Total for Medical Examier	\$ 45,000	\$ 75,000	\$ 30,000
01-4212-562.120	Animal Control - Salaries	\$ 64,597	\$ 79,901	\$ 15,304
01-4212-562.210	FICA	\$ 4,941	\$ 6,112	\$ 1,171
01-4212-562.220	Retirement	\$ 7,303	\$ 10,843	\$ 3,540
01-4212-562.230	Employee Health Ins	\$ -	\$ 29,832	\$ 29,832
01-4212-562.240	Workers Compensation Ins	\$ 2,287	\$ 4,171	\$ 1,884
01-4212-562.310	Professional Services	\$ 5,000	\$ 5,000	\$ -
01-4212-562.400	Travel	\$ 1,000	\$ 2,000	\$ 1,000
01-4212-562.492	Spay & Neuter Exp/Fund	\$ 3,000	\$ 3,000	\$ -
01-4212-562.520	Operating Supplies	\$ 3,000	\$ 3,000	\$ -
01-4212-562.522	Tool & Supplies	\$ 500	\$ 500	\$ -
01-4212-562.540	Subscriptions/Memberships	\$ 200	\$ 200	\$ -
01-4212-562.550	Education & Training	\$ 1,500	\$ 1,500	\$ -
	Total for Landfill/Animal Ctrl/Solid Waste	\$ 93,328	\$ 146,059	\$ 52,731
01-4216-534.120	Mosq Control/Local Salary	\$ 19,000	\$ 21,000	\$ 2,000
01-4216-534.210	Mosq Control/Local FICA	\$ 1,650	\$ 1,607	\$ (43)
01-4216-534.220	Mosq Control/Local Ret.	\$ 2,000	\$ 2,000	\$ -
01-4216-534.240	Mosq Control/Local W/C	\$ 2,700	\$ 2,700	\$ -
01-4216-534.410	Communications	\$ 1,750	\$ 1,000	\$ (750)
01-4216-534.430	Utilities	\$ 2,900	\$ 2,693	\$ (207)
01-4216-534.521	Gas/Oil	\$ 5,000	\$ 4,000	\$ (1,000)
	Total for Mosquito Control- Local	\$ 35,000	\$ 35,000	\$ -
01-4217-534.123	Mosq Control/State Salary	\$ 15,000	\$ 15,000	\$ -
01-4217-534.210	Mosq Control/State FICA	\$ -	\$ 1,148	\$ 1,148
01-4217-534.220	Mosq Control/State Ret.	\$ -	\$ 1,000	\$ 1,000
01-4217-534.240	Mosq Control/State W/C	\$ -	\$ 100	\$ 100
01-4217-534.430	Utilities	\$ 250	\$ -	\$ (250)
01-4217-534.460	Maintenance & Repairs	\$ 4,500	\$ 4,500	\$ -
01-4217-534.490	Advertising	\$ -	\$ 500	\$ 500
01-4217-534.510	Office Supplies	\$ 1,000	\$ -	\$ (1,000)
01-4217-534.520	Operating Supplies	\$ 1,479	\$ 1,090	\$ (389)

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
01-4217-534.522	Chemicals	\$ 11,000	\$ 8,351	\$ (2,649)
01-4217-534.524	MISC Supplies - State	\$ 1,000	\$ -	\$ (1,000)
01-4217-534.525	Tools & Imp.	\$ -	\$ 1,811	\$ 1,811
01-4217-534.540	Training	\$ 2,731	\$ 1,500	\$ (1,231)
	Total for Mosquito Control- State	\$ 36,960	\$ 35,000	\$ (1,960)
01-5101-562.340	Contribution to Health Department	\$ 41,000	\$ 41,000	\$ -
	Total for Health Department	\$ 41,000	\$ 41,000	\$ -
01-5103-563.811	Mental Health - Clin. Ser	\$ 43,550	\$ 43,550	\$ -
01-5103-563.812	Detox	\$ 7,410	\$ 7,410	\$ -
	Total for Mental Health	\$ 50,960	\$ 50,960	\$ -
01-5222-562.830	HCRA-Indigent Care	\$ 55,000	\$ 55,000	\$ -
01-5222-564.530	Cont to Guardian Ad Litem	\$ 7,500	\$ 7,500	\$ -
01-5222-564.812	Medicaid Responsibilities	\$ 179,371	\$ 191,289	\$ 11,918
	Total for Other Welfare Participat	\$ 241,871	\$ 253,789	\$ 11,918
01-6101-572.120	Parks & Rec - Salaries	\$ 67,850	\$ 112,698	\$ 44,848
01-6101-572.130	Salaries-Softball	\$ 1,400	\$ 1,000	\$ (400)
01-6101-572.131	Little League Salaries	\$ 1,800	\$ 3,600	\$ 1,800
01-6101-572.132	Football Salaries	\$ 1,400	\$ 1,400	\$ -
01-6101-572.210	FICA	\$ 6,000	\$ 8,621	\$ 2,621
01-6101-572.220	Retirement	\$ 7,500	\$ 15,293	\$ 7,793
01-6101-572.230	Employee Health Insurance	\$ 27,488	\$ 26,251	\$ (1,237)
01-6101-572.240	Workers Compensation Ins	\$ 6,500	\$ 3,820	\$ (2,680)
01-6101-572.341	Contractual Services	\$ 100	\$ 100	\$ -
01-6101-572.410	Communications	\$ 1,800	\$ 1,800	\$ -
01-6101-572.420	Postage	\$ 50	\$ 50	\$ -
01-6101-572.430	Utilities	\$ 9,000	\$ 14,625	\$ 5,625
01-6101-572.411	Rents & Leases	\$ 600	\$ 500	\$ (100)
01-6101-572.460	Building Maintenance	\$ 9,000	\$ 4,500	\$ (4,500)
01-6101-572.461	Office Equipment Maint	\$ 200	\$ 200	\$ -
01-6101-572.462	Maintenance of Vehicles	\$ 1,800	\$ 1,000	\$ (800)
01-6101-572.490	Advertising	\$ 800	\$ 1,200	\$ 400
01-6101-572.491	Miscellaneous Expenditure	\$ 300	\$ 300	\$ -
01-6101-572.510	Office Supplies	\$ 800	\$ 500	\$ (300)
01-6101-572.520	Operating Supplies	\$ 11,000	\$ 11,000	\$ -
01-6101-572.521	Gas & Oil	\$ 4,000	\$ 4,000	\$ -
01-6101-572.523	Operating Supplies-Park	\$ 15,000	\$ 10,000	\$ (5,000)
01-6101-572.540	Subscriptions/Memberships	\$ 200	\$ 200	\$ -
01-6101-572.640	Equipment	\$ 12,000	\$ 35,000	\$ 23,000
01-6101-572.641	Equipment < \$1000	\$ 500	\$ 500	\$ -
	Total for Parks & Recreation	\$ 187,088	\$ 258,158	\$ 71,070
01-6212-571.120	Library - Salaries/Local	\$ 190,000	\$ 249,808	\$ 59,808
01-6212-571.210	FICA	\$ 14,535	\$ 19,110	\$ 4,575
01-6212-571.220	Retirement	\$ 22,705	\$ 33,899	\$ 11,194
01-6212-571.230	Employee Health Insurance	\$ 59,921	\$ 53,879	\$ (6,042)
01-6212-571.240	Workers Compensation Ins	\$ 1,121	\$ 375	\$ (746)
01-6212-571.340	Janitorial Services	\$ -	\$ 15,000	\$ 15,000
01-6212-571.410	Communications	\$ 4,000	\$ 5,500	\$ 1,500
01-6212-571.420	Postage	\$ 500	\$ 100	\$ (400)
01-6212-571.430	Utilities	\$ 15,000	\$ 22,500	\$ 7,500
01-6212-571.461	Office Maint Equip	\$ -	\$ 2,500	\$ 2,500
01-6212-571.490	Advertising	\$ 500	\$ 1,000	\$ 500
01-6212-571.491	Miscellaneous Expenditure	\$ -	\$ -	\$ -
01-6212-571.662	Summer Reading Expenditure	\$ 3,000	\$ -	\$ (3,000)
01-6212-571.664	Arise-Adult Literacy	\$ -	\$ -	\$ -
	Total for Library Local	\$ 311,282	\$ 403,671	\$ 92,389
01-6213-571.120	Library - Salaries/State	\$ 55,000	\$ 10,000	\$ (45,000)
01-6213-571.210	FICA	\$ 4,208	\$ 765	\$ (3,443)
01-6213-571.220	Retirement	\$ 6,551	\$ 1,357	\$ (5,194)
01-6213-571.240	Workers Compensation Ins	\$ 325	\$ -	\$ (325)
01-6213-571.340	Janitorial Services	\$ 12,000	\$ -	\$ (12,000)
01-6213-571.341	Contractual Services	\$ 5,000	\$ 5,000	\$ -
01-6213-571.400	Travel	\$ 1,500	\$ 1,500	\$ -
01-6213-571.441	Rents & Leases	\$ 1,500	\$ 1,500	\$ -
01-6213-571.460	Building Maintenance	\$ 27,000	\$ 27,000	\$ -
01-6213-571.461	Office Equipment Maint	\$ 2,500	\$ -	\$ (2,500)
01-6213-571.491	Miscellaneous Expenditure	\$ 1,000	\$ 1,000	\$ -
01-6213-571.510	Office Supplies	\$ 7,490	\$ 7,278	\$ (212)
01-6213-571.520	Operating Supplies	\$ 32,100	\$ 32,100	\$ -

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
01-6213-571.525	IT Expenses	\$ 60,000	\$ 37,500	\$ (22,500)
01-6213-571.540	Subscriptions/Memberships	\$ 10,000	\$ 10,000	\$ -
01-6213-571.640	Capital Outlay	\$ 100,000	\$ 65,000	\$ (35,000)
01-6213-571.660	Books & Materials	\$ 117,277	\$ 100,000	\$ (17,277)
	Total for Library State	\$ 443,451	\$ 300,000	\$ (143,451)
01-6302-537.100	Unemployment Compensation	\$ -	\$ -	\$ -
01-6302-537.120	Extension - Salaries	\$ 200,124	\$ 200,124	\$ -
01-6302-537.210	FICA	\$ 17,198	\$ 15,309	\$ (1,889)
01-6302-537.220	Retirement	\$ 18,698	\$ 27,157	\$ 8,459
01-6302-537.240	Workers Compensation Ins	\$ 3,447	\$ 565	\$ (2,882)
01-6302-537.242	Employee Health Insurance	\$ 28,771	\$ 29,832	\$ 1,061
01-6302-537.340	Janitorial Services	\$ 6,000	\$ 8,500	\$ 2,500
01-6302-537.400	Travel	\$ 2,000	\$ 2,000	\$ -
01-6302-537.408	Staff Development	\$ 1,000	\$ -	\$ (1,000)
01-6302-537.410	Communications	\$ 5,400	\$ 5,400	\$ -
01-6302-537.420	Postage	\$ -	\$ -	\$ -
01-6302-537.430	Utilities	\$ 10,000	\$ 11,250	\$ 1,250
01-6302-537.441	Rents & Leases	\$ 2,000	\$ 4,100	\$ 2,100
01-6302-537.460	Building Maintenance	\$ 6,000	\$ 9,000	\$ 3,000
01-6302-537.461	Office Equipment Maint	\$ 7,500	\$ 10,000	\$ 2,500
01-6302-537.462	Maintenance of Vehicles	\$ 3,000	\$ 3,000	\$ -
01-6302-537.490	Advertising	\$ 600	\$ 600	\$ -
01-6302-537.491	Miscellaneous Expenditure	\$ -	\$ -	\$ -
01-6302-537.510	Office Supplies	\$ 4,000	\$ 4,000	\$ -
01-6302-537.520	Operating Supplies	\$ 6,000	\$ 6,000	\$ -
01-6302-537.521	Fuel	\$ 6,000	\$ 7,000	\$ 1,000
01-6302-537.523	IT/Computers	\$ 2,000	\$ 2,000	\$ -
01-6302-537.525	Horse Arena/Extension	\$ 5,000	\$ 5,000	\$ -
01-6302-537.540	Dues & Subscriptions	\$ 1,000	\$ 550	\$ (450)
01-6302-537.640	Equipment	\$ 5,000	\$ 32,000	\$ 27,000
01-6302-537.641	Equipment < \$1000	\$ 1,500	\$ 1,500	\$ -
	Total for Agriculture	\$ 342,238	\$ 384,887	\$ 42,649
01-6303-537.540	Soil Conv-Dues	\$ -	\$ -	\$ -
	Total for Soil Conservation	\$ -	\$ -	\$ -
01-9101-581.301	Transfer to Fine & Forf	\$ 3,613,537	\$ 5,673,525	\$ 2,059,988
01-9101-581.302	Transfer to County Trans	\$ 39,858	\$ 848,982	\$ 809,124
01-9101-581.303	Transfer to Fire	\$ -	\$ -	\$ -
01-9101-581.304	Transfer to Solid Waste TF	\$ -	\$ -	\$ -
01-9101-581.305	Transfer to Debt Services	\$ -	\$ -	\$ -
01-9101-581.307	Transfer to 911 Fund	\$ 314,588	\$ 390,210	\$ 75,622
01-9101-581.309	Transfer to EMS	\$ 278,639	\$ 132,196	\$ (146,443)
01-9101-581.310	Transfer to Capital Projects	\$ -	\$ -	\$ -
01-9101-581.311	Transfer to Debt Services - 2018 Road Bond	\$ -	\$ -	\$ -
01-9101-581.312	Transfer to Grants Fund	\$ -	\$ 141,693	\$ 141,693
	Total for Transfer of Funds	\$ 4,246,622	\$ 7,186,606	\$ 2,798,291
Total Expenditure General Fund		\$ 18,148,524	\$ 14,561,405	\$ (3,733,812)
01-9999-511.990	Reserve for Cont- BCC	\$ 655,014	\$ 672,441	\$ 17,427
	Total Reserve for Contingency	\$ 655,014	\$ 672,441	\$ 17,427
Total Expenditure General Fund		\$ 18,803,538	\$ 15,233,846	\$ (3,716,385)

General Fund Balance \$ -

BOCC Projects (General Revenue Funded)	Expense
County Complex - Public Restroom Repair	\$ 15,000
Extension Office - ADA Ramp	\$ 20,000
Extension Office Workshop Roof	\$ 9,000
Old Jail Building - Homeschool Site	\$ 41,000
Removal of Thompson - Fuel Tanks	\$ 40,000
Extension - Additional AC Units	\$ 20,000
Building Repairs	\$ 21,609
Total	\$ 166,609

FINE & FORFEITURE FUND

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
14-311.000.00	Ad Valorem Revenue (20%)	\$ 1,252,031	\$ -	\$ (1,252,031)
14-337-220.00	Anti-Drug Enforcement Grant	\$ 40,000	\$ -	\$ (40,000)
14-337-220.02	EMPA (State) 1033	\$ 105,806	\$ 105,806	\$ -
14-337-220.03	EMPG 50/50 (1100)	\$ 54,534	\$ 55,128	\$ 594
14-337-220.13	Law Enforcement Salary Assist	\$ -	\$ 342,814	\$ 342,814
14-341-520.00	Sherrifs Fees	\$ 8,000	\$ -	\$ (8,000)
14-342-400.00	Impound Fee	\$ 2,500	\$ -	\$ (2,500)
14-351-110.01	DORI Slosberg Surcharge	\$ 7,500	\$ 11,400	\$ 3,900
14-351-110.02	Court Facilities Surch	\$ 75,000	\$ 114,000	\$ 39,000
14-351-110.03	Criminal Surcharge	\$ 10,000	\$ 11,400	\$ 1,400
14-351-110.06	Crime Prevention	\$ 5,000	\$ 9,500	\$ 4,500
14-351-300.00	Court Education Trust Fund	\$ 12,500	\$ 7,600	\$ (4,900)
14-351-400.00	Communications Trust Fund	\$ 30,000	\$ 47,500	\$ 17,500
14-361-000.12	Cert Grant	\$ -	\$ 5,000	\$ 5,000
14-519-931.01	Prior Year Carryover - Return	\$ -	\$ -	\$ -
TOTAL FINE & FORFITURE REVENUES		\$ 1,602,871	\$ 710,148	\$ (892,723)
14-381-100.00	Transfer from Gen Fund	\$ 3,613,537	\$ 5,673,525	\$ 2,059,988
TOTAL REVENUES		\$ 5,216,408	\$ 6,383,673	\$ 1,167,265

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
14-3101-521.132	EMPA (State)	\$ 105,806	\$ 105,806	\$ -
14-3101-521.133	EMPG 50/50 (1100)	\$ 55,000	\$ 55,128	\$ 128
14-3101-521.136	Cert Grant	\$ -	\$ 5,000	\$ 5,000
14-3101-521.138	County In-Kind Match Grant	\$ -	\$ 35,610	\$ 35,610
14-3101.521.360	Drug Enforcement	\$ 40,000	\$ -	\$ (40,000)
14-3101-521.390	DORI Slosberg	\$ 7,500	\$ 11,400	\$ 3,900
14-3101-521.420	Court Facilities	\$ 75,000	\$ 114,000	\$ 39,000
14-3101-521.430	Court Innovations	\$ 1,500	\$ -	\$ (1,500)
14-3101-521.440	Legal AID (Surcharge)	\$ 1,500	\$ 11,400	\$ 9,900
14-3101-521.450	Law Library	\$ 4,000	\$ 9,500	\$ 5,500
14-3101-521.540	Court Educ. Trust Fund	\$ 12,500	\$ 7,600	\$ (4,900)
14-3101-521.541	Books & Publications	\$ 8,400	\$ -	\$ (8,400)
14-3101-521.930	Sheriffs Budget	\$ 4,875,202	\$ 5,637,915	\$ 762,713
14-3101-521.931	Communications Trust Fund	\$ 30,000	\$ 47,500	\$ 17,500
14-3101-521.993	Law Enf. Salary Assistance	\$ -	\$ 342,814	\$ 342,814
TOTALS		\$ 5,216,408	\$ 6,383,673	\$ 1,167,265

Fine & Forfeiture Fund Balance	\$ -
Funds Required from the General Fund	\$ 5,673,525

COUNTY TRANSPORTATION TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
11-312-400.00	LOCAL OPTION FUEL TAX	\$ 700,679	\$ -	\$ (700,679)
11-312-400.02	9TH CENT FUEL TAX	\$ 138,794	\$ 118,853	\$ (19,941)
11-312-400.03	NEW LOCAL OPTIONS GAS TAX/5TH	\$ 381,437	\$ -	\$ (381,437)
11-335-160.00	RACING TAX	\$ 111,625	\$ 111,625	\$ -
11-335-410.00	MOTOR FUEL TAX REBATE	\$ 10,000	\$ 16,965	\$ 6,965
11-335-440.00	COUNTY FUEL TAX(7th cent)	\$ 334,926	\$ 317,717	\$ (17,209)
11-335-441.00	MOTOR FUEL USE TAX	\$ 1,000	\$ 1,364	\$ 364
11-335-490.00	5TH & 6TH CENT GAS TAX	\$ 759,938	\$ 718,479	\$ (41,459)
11-344-900.10	NON-PUBLIC ROAD MTCE/REPAIRS	\$ 10,000	\$ 10,000	\$ -
11-364-410.00	SALE SURPLUS EQUIP/MISC REV	\$ 25,000	\$ 25,000	\$ -
11-362-500.00	Aucilla Shore Non Ad Valor	\$ -	\$ 50,429	\$ 50,429
11-344-900.07	Scrap-Small Co Rd Ast Prg	\$ -	\$ 906,012	\$ 906,012
11-344-900.08	SCOP-Small Co Outreach PR	\$ -	\$ 3,306,687	\$ 3,306,687
TOTAL CO. TRANS TF REVENUES		\$ 2,473,399	\$ 5,583,131	\$ (1,153,396)
11-381-100.00	TRANSFER FROM GENERAL FUND	\$ 39,858	\$ 848,982	\$ 809,124
Total Revenues		\$ 2,513,257	\$ 6,432,113	\$ (344,272)

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
11-4102-541.120	ROAD DEPARTMENT - SALARIES	\$ 698,909	\$ 696,821	\$ (2,088)
11-4102-541.122	OVERTIME	\$ 30,000	\$ 30,000	\$ -
11-4102-541.210	FICA	\$ 59,447	\$ 55,602	\$ (3,845)
11-4102-541.220	RETIREMENT	\$ 59,602	\$ 98,630	\$ 39,028
11-4102-541.230	EMPLOYEE HEALTH INSURANCE	\$ 151,197	\$ 171,942	\$ 20,745
11-4102-541.240	WORKERS COMPENSATION INS	\$ 68,000	\$ 56,291	\$ (11,709)
11-4102-541.340	TECHNICAL SERVICES	\$ 5,000	\$ 2,500	\$ (2,500)
11-4102-541.341	CONTRACTOR SERVICES	\$ 30,000	\$ 30,000	\$ -
11-4102-541.400	TRAVEL & TRAINING	\$ 2,500	\$ 2,500	\$ -
11-4102-541.410	COMMUNICATIONS	\$ 6,500	\$ 9,250	\$ 2,750
11-4102-541.420	POSTAGE	\$ 150	\$ 150	\$ -
11-4102-541.430	UTILITIES	\$ 15,000	\$ 29,500	\$ 14,500
11-4102-541.441	EQUIPMENT/RENT	\$ 15,000	\$ 15,000	\$ -
11-4102-541.442	EQUIPMENT/LEASE PURCHASE	\$ 295,937	\$ 387,508	\$ 91,571
11-4102-541.461	OFFICE EQUIPMENT MAINT	\$ 2,500	\$ 1,500	\$ (1,000)
11-4102-541.462	ROAD EQUIPMENT REPAIRS	\$ 50,000	\$ 80,000	\$ 30,000
11-4102-541.463	ROAD EQUIPMENT/PARTS	\$ 45,000	\$ 45,000	\$ -
11-4102-541.490	ADVERTISING	\$ 1,000	\$ 500	\$ (500)
11-4102-541.510	OFFICE SUPPLIES	\$ 500	\$ 1,000	\$ 500
11-4102-541.520	OPERATING SUPPLIES	\$ 25,000	\$ 25,000	\$ -
11-4102-541.521	FUEL	\$ 155,000	\$ 225,000	\$ 70,000
11-4102-541.525	IT SUPPLIES	\$ 1,000	\$ 1,000	\$ -
11-4102-541.530	ROAD MATERIALS	\$ 30,000	\$ 100,000	\$ 70,000
11-4102-541.532	ROAD SIGNAGE	\$ 6,000	\$ 6,000	\$ -
11-4102-541.540	SUBSCRIPTIONS/MEMBERSHIPS	\$ 200	\$ 200	\$ -
11-4102-541.630	NON-PUBLIC ROAD REPAIRS	\$ 10,000	\$ 10,000	\$ -
11-4102-541.640	EQUIPMENT/PURCHASE	\$ 50,000	\$ 50,000	\$ -
11-4102-541.641	EQUIPMENT < \$1000	\$ 5,000	\$ 5,000	\$ -
11-4102-541.638	AUCILLA NON AD VAL ROAD MAINT	\$ -	\$ 50,429	\$ 50,429
11-4102-525.310	Scrap-Small Co Rd Ast Prg-Exp	\$ -	\$ 906,012	\$ 906,012
11-4102-525.311	SCOP-Small Co Outreach PR-Exp	\$ -	\$ 3,306,687	\$ 3,306,687
Total County Transportation Expenses		\$ 1,818,442	\$ 6,399,022	\$ 4,580,580
11-4103-581.913	ROAD CONSTRUCTION - TRANSFER TO DEBT SERVICES	\$ 694,815	\$ 33,091	\$ (661,724)
Total Road Maint./Const.:		\$ 2,513,257	\$ 6,432,113	\$ (661,724)

County Transportation Trust Fund Balance	\$ -
Funds Required from the General Fund	\$ 848,982

CAPITAL PROJECTS TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
18-361-100.00	Bond Interest Income	\$ -	\$ -	\$ -
18-362-100.00	Leg Reimb Sher Comm Sys	\$ -	\$ -	\$ -
18-362-200.00	Amer Resc Plan Reimb	\$ 3,000,000.00	\$ -	\$ (3,000,000)
18-362-300.00	Restore Act Reimb	\$ 1,500,000.00	\$ -	\$ (1,500,000)
18-362-400.00	Next Era Projects Reim	\$ 1,000,000.00	\$ -	\$ (1,000,000)
18-362-500.00	Valley View Non Ad Valor	\$ 15,000.00	\$ -	\$ (15,000)
18-362-600.00	Ridge Rd Non Ad Valor	\$ 300,000.00	\$ -	\$ (300,000)
18-362-700.00	Aucilla Shore Non Ad Valor	\$ 200,000.00	\$ -	\$ (200,000)
18-384-000.00	Road Bond Proceeds - Carryforward	\$ 3,500,000.00	\$ 1,600,000	\$ (1,900,000)
CAPITAL PROJECTS REVENUE		\$ 9,515,000	\$ 1,600,000	\$ (7,915,000)
18-381-100.02	Transfer from General Fund	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 9,515,000	\$ 1,600,000	\$ (7,915,000)

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
18-4102-541.631	Road Const-Const Services	\$ 3,500,000.00	\$ -	\$ (3,500,000)
18-4102-541.633	American Rescue Plan	\$ 3,000,000.00	\$ -	\$ (3,000,000)
18-4102-541.634	Restore Act	\$ 1,500,000.00	\$ -	\$ (1,500,000)
18-4102-541.635	Next Era Projects	\$ 1,000,000.00	\$ -	\$ (1,000,000)
18-4102-541.636	Valley View Road Constr	\$ 15,000.00	\$ -	\$ (15,000)
18-4102-541.637	Ridge Road Construction	\$ 300,000.00	\$ -	\$ (300,000)
18-4102-541.638	Aucilla Shores MTCE	\$ 200,000.00	\$ -	\$ (200,000)
18-4102-541.641	2022 Road Bond Expense	\$ -	\$ 1,600,000	\$ 1,600,000
TOTALS		\$ 9,515,000	\$ 1,600,000	\$ (7,915,000)

Capital Projects Fund Balance		\$ -
Funds Required from the General Fund		\$ -

DEBT SERVICES FUND - 2012 & 2022 Road Bonds

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
24-381-000.04	TRANS FROM TRANSP TR FUND	\$ 694,815	\$ -	\$ (694,815)
24-381-000.05	Transfer in from County Road Bond Fund	\$ -	\$ 583,950	\$ 583,950
TOTAL DEBT SERVICES REVENUES		\$ 694,815	\$ 583,950	\$ (110,865)
24-381-000.01	Transfer From General Fund	\$ -	\$ -	\$ -
Total Revenue		\$ 694,815	\$ 583,950	\$ (110,865)

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
24-4104-582.730	PRINC PAYMENTS 2012 RD BONDS	\$ -	\$ 230,000	\$ 230,000
24-4104-582.740	INT PAYMENTS 2012 RD BONDS	\$ -	\$ 67,650	\$ 67,650
24-4104-582.750	PRINC PAYMENTS 2022 RD BONDS	\$ -	\$ 130,000	\$ 130,000
24-4104-582.760	INT PAYMENTS 2022RD BONDS	\$ -	\$ 156,300	\$ 156,300
TOTALS		\$ -	\$ 583,950	\$ 583,950
24-4104-582.761	Transfer to County Transportation TF	\$ -	\$ -	\$ -
TOTALS		\$ -	\$ 583,950	\$ 583,950

Debt Services 2012 & 2022 Road Bonds Fund Balance	\$ -
Transfer from General Fund to Balance Fund	\$ -

DEBT SERVICES FUND - 2018 Road Bond

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
30-381-000.05	Transfer in from County Road Bond Fund	\$ -	\$ 362,224	\$ 362,224
30-381-000.06	Transfer in from County Transportation Trust Fund	\$ -	\$ 33,091	\$ 33,091
Total Revenue		\$ -	\$ 395,315	\$ 395,315

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
30-4104-582.710	PRINC PAYMENTS RD BONDS	\$ -	\$ 250,000	\$ 250,000
30-4104-582.720	INT PAYMENTS TRD BONDS	\$ -	\$ 145,315	\$ 145,315
TOTALS		\$ -	\$ 395,315	\$ 395,315

30-4104-582.761	Transfer to County Transportation TF	\$ -	\$ -	\$ -
TOTALS		\$ -	\$ 395,315	\$ 395,315

Debt Services 2018 Road Bond Fund Balance	\$ -
Transfer from General Fund to Balance Fund	\$ -

COUNTY ROAD BOND FUND

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
27-312-400.01	NEW LOCAL OPTIONS GAS TAX/5TH	\$ -	\$ 314,935	\$ 314,935
27-312-400.02	LOCAL OPTION FUEL TAX	\$ -	\$ 601,239	\$ 601,239
27-312-400.03	CITY OF MONTICELLO - PAYBACK	\$ -	\$ 30,000	\$ 30,000
TOTAL COUNTY ROAD BOND REVENUES		\$ -	\$ 946,174	\$ 946,174
24-381-000.01	Transfer From General Fund	\$ -	\$ -	\$ -
Total Revenue		\$ -	\$ 946,174	\$ 946,174

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
27-4103-581.900	Transfer to 2018 Debt Service Fund	\$ -	\$ 362,224	\$ 362,224
27-4103-581.901	Transfer to 2012/22 Debt Service Fund	\$ -	\$ 583,950	\$ 583,950
TOTALS		\$ -	\$ 946,174	\$ 946,174

County Road Bond Fund Balance	\$ -
Transfer from General Fund to Balance Fund	\$ -

FIRE TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
19-319-000.00	FIRE ASSESSMENT REVENUE	\$ 905,529	\$ 1,405,367	\$ 499,838
19-342-400.00	STATE REIMBURSEMENT SUPP COMP	\$ 1,800	\$ 1,800	\$ -
19-337-230.00	FIRE GRANT/FORESTRY	\$ 10,000	\$ -	\$ (10,000)
19-342-300.00	FIRE INSPECTIONS	\$ -	\$ 150	\$ 150
19-369-900.00	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
TOTAL Fire REVENUES		\$ 917,329	\$ 1,407,317	\$ 489,988
19-369-940.00	Transfer From General Fund	\$ -	\$ -	\$ -
Total Revenue		\$ 917,329	\$ 1,407,317	\$ 489,988

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
19-3211-522.100	UNEMPLOYMENT COMP	\$ -	\$ -	
19-3211-522.121	FIRE DEPARTMENT SALARIES	\$ 428,107	\$ 712,695	\$ 284,588
19-3211-522.122	OVERTIME	\$ 36,426	\$ 57,870	\$ 21,444
19-3211-522.210	FICA	\$ 35,537	\$ 58,948	\$ 23,411
19-3211-522.220	RETIREMENT	\$ 118,617	\$ 251,744	\$ 133,127
19-3211-522.230	EMPLOYEE HEALTH INSURANCE	\$ 104,286	\$ 138,833	\$ 34,547
19-3211-522.241	WORKERS COMPENSATION INS	\$ 43,527	\$ 30,768	\$ (12,759)
19-3211-522.311	PROPERTY APPRAISER SERVICES	\$ 8,923	\$ 8,923	\$ -
19-3211-522.410	COMMUNICATIONS	\$ 3,719	\$ 2,000	\$ (1,719)
19-3211-522.420	POSTAGE	\$ 100	\$ 100	\$ -
19-3211-522.430	UTILITIES	\$ 5,900	\$ 6,500	\$ 600
19-3211-522.441	RENTS & LEASES	\$ 399	\$ 528	\$ 129
19-3211-522.460	BUILDING MAINTENANCE	\$ 1,882	\$ 1,882	\$ -
19-3211-522.461	OFFICE EQUIPMENT MAINT	\$ 1,550	\$ 1,000	\$ (550)
19-3211-522.462	FIRE EQUIPMENT MAINT	\$ 1,550	\$ 2,500	\$ 950
19-3211-522.463	EQUIP MAINT/PARTS	\$ 8,900	\$ 8,000	\$ (900)
19-3211-522.491	MISCELLANEOUS EXPENDITURE	\$ 100	\$ 1,000	\$ 900
19-3211-522.510	OFFICE SUPPLIES	\$ 300	\$ 65	\$ (235)
19-3211-522.520	OPERATING SUPPLIES	\$ 29,127	\$ 28,763	\$ (364)
19-3211-522.521	FUEL	\$ 7,000	\$ 8,500	\$ 1,500
19-3211-522.540	EDUCATION	\$ 2,800	\$ 2,800	\$ -
19-3211-522.620	WACISSA VOLUNTEERS	\$ 5,000	\$ 5,000	\$ -
19-3211-522.621	LLOYD VOLUNTEERS	\$ 5,000	\$ 5,000	\$ -
19-3211-522.622	MONTICELLO VOLUNTEERS	\$ 2,500	\$ 5,000	\$ 2,500
19-3211-522.623	ASHVILLE VOLUNTEERS	\$ 2,500	\$ 5,000	\$ 2,500
19-3211-522.640	EQUIPMENT/COUNTY FIRE DEPT	\$ 15,000	\$ 15,000	\$ -
19-3211-522.645	FIRE GRANT	\$ 10,000	\$ 10,000	\$ -
19-3211-522.650	MONTICELLO VFD FIRE ASSESS. PORTION	\$ 36,779	\$ 37,098	\$ 319
19-3212-522.150	FIREFIGHTERS SUPP COMP	\$ 1,800	\$ 1,800	\$ -
Total Expenses		\$ 917,329	\$ 1,407,317	\$ 489,988

Fire Fund Balance	\$ -
Funds Required from the General Fund	\$ -

Emergency Medical Services Fund

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
28-369-500.00	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
28-369-500.01	AMBULANCE FEES	\$ 1,100,000	\$ 1,365,000	\$ 265,000
28-369-500.02	EMS COUNTY GRANT	\$ 10,000	\$ 10,000	\$ -
28-369-500.03	EMS MONITOR GRANT	\$ 201,366	\$ 201,366	\$ -
28-369-500.04	SPECIAL EVENT REIMBURSEMENT	\$ 4,000	\$ 4,000	\$ -
28-369-500.05	EMS MATCHING GRANT	\$ -	\$ -	\$ -
28-369-500.06	EMS MATCH	\$ -	\$ -	\$ -
28-369-500.07	FL EMS CO GRANT PROGRAM	\$ -	\$ -	\$ -
TOTAL EMS REVENUES		\$ 1,315,366	\$ 1,580,366	\$ 265,000

28-381-100.02	TRANSFER FROM GENERAL FUND	\$ 278,639	\$ 132,196	\$ (146,443)
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Total Revenues \$ **1,594,005** \$ **1,712,562** \$ **118,557**

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
28-3211-526.121	EMS - SALARIES	\$ 681,624	\$ 712,695	\$ 31,071
28-3211-526.122	OVERTIME	\$ 50,878	\$ 58,767	\$ 7,889
28-3211-526.150	SPECIAL EVENT PAY	\$ 4,800	\$ 13,000	\$ 8,200
28-3211-526.210	FICA	\$ 56,338	\$ 59,017	\$ 2,679
28-3211-526.220	RETIREMENT	\$ 179,354	\$ 252,037	\$ 72,683
28-3211-526.230	EMPLOYEE HEALTH INS	\$ 107,883	\$ 138,833	\$ 30,950
28-3211-526.240	WORKERS COMPENSATION INS	\$ 64,288	\$ 30,768	\$ (33,520)
28-3211-526.320	CONTRACT SERVICES	\$ 56,000	\$ 56,000	\$ -
28-3211-526.410	COMMUNICATIONS	\$ 3,000	\$ 3,000	\$ -
28-3211-526.420	POSTAGE	\$ 220	\$ 220	\$ -
28-3211-526.430	UTILITIES	\$ 3,000	\$ 6,125	\$ 3,125
28-3211-526.441	RENTS & LEASES	\$ 220	\$ 600	\$ 380
28-3211-526.460	BUILDING MAINTENANCE	\$ 1,200	\$ 2,000	\$ 800
28-3211-526.461	OFFICE EQUIPMENT MAINT	\$ 900	\$ 900	\$ -
28-3211-526.462	MAINTENANCE OF VEHICLES	\$ 5,000	\$ 8,300	\$ 3,300
28-3211-526.463	MAINTENANCE OF VEHICLES - PARTS	\$ 12,000	\$ 18,000	\$ 6,000
28-3211-526.464	EMS EQUIPMENT MAINTENANCE	\$ 5,000	\$ 10,000	\$ 5,000
28-3211-526.491	MISCELLANEOUS EXPENDITURE	\$ 80,000	\$ 40,000	\$ (40,000)
28-3211-526.510	OFFICE SUPPLIES	\$ 200	\$ 200	\$ -
28-3211-526.520	OPERATING SUPPLIES	\$ 10,000	\$ 10,000	\$ -
28-3211-526.521	FUEL	\$ 37,000	\$ 56,000	\$ 19,000
28-3211-526.522	MEDICAL SUPPLIES	\$ 46,000	\$ 46,000	\$ -
28-3211-526.540	MEMBERSHIPS/SUBSCRIPTIONS	\$ 600	\$ 600	\$ -
28-3211-526.541	EMS LICENSES	\$ 1,000	\$ 2,500	\$ 1,500
28-3211-526.580	EDUCATION	\$ 3,500	\$ 5,000	\$ 1,500
28-3211-526.640	EQUIPMENT	\$ 95,000	\$ 95,000	\$ -
28-3211-526.641	EQUIPMENT < \$1000	\$ 2,000	\$ 2,000	\$ -
28-3211-526.642	EMS COUNTY GRANT	\$ 10,000	\$ 10,000	\$ -
28-3211-526.643	EMS AMBULANCE GRANT	\$ 75,000	\$ 75,000	\$ -
28-3211-526.644	EMS MONITOR GRANT	\$ -	\$ -	\$ -
28-3211-526.999	REFUND OF AMBULANCE FEES	\$ -	\$ -	\$ -
	REFUND OF FEES	\$ -	\$ -	\$ -
Total Expenses		\$ 1,592,005	\$ 1,712,562	\$ 120,557

Emergency Medical Services Fund Balance	\$ -
Funds Required from the General Fund	\$ 132,196

SOLID WASTE TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 22- 23	Proposed Budget FY 23- 24	Increase or (Decrease)
22-343-400.02	RESIDENTIAL ASSESSMENT	\$ 1,450,238	\$ 1,551,240	\$ 101,002
22-343-410.00	REFUSE RECEIPTS(COUNTY)	\$ 250,000	\$ 250,000	\$ -
22-343-410.02	REFUSE RECEIPTS(CITY)	\$ 32,000	\$ -	\$ (32,000)
22-343-420.00	ROLLOFF RENTAL	\$ 150,000	\$ 120,000	\$ (30,000)
22-343-400.01	RECYCLE SALES	\$ 33,000	\$ 28,000	\$ (5,000)
22-343-900.01	REG LANDFILL SHARED REV	\$ 110,756	\$ 110,756	\$ -
22-369-000.00	REGIONAL LANDFILL ESCROW	\$ -	\$ 3,000	\$ 3,000
22-334-900.00	SMALL COUNTY GRANT	\$ 93,750	\$ 93,750	\$ -
22-343-905.00	HAZARDOUS WASTE GRANT	\$ 52,000	\$ 52,000	\$ -
	TOTAL SOLID WASTE REVENUES	\$ 2,171,744	\$ 2,208,746	\$ 37,002
22-381-100.00	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 2,171,744	\$ 2,208,746	\$ 37,002

Expenditures

Account Number	Account Description	Approved Budget FY 22- 23	Proposed Budget FY 23- 24	Increase or (Decrease)
22-4212-534.120	SOLID WASTE - SALARIES	\$ 668,512	\$ 682,383	\$ 13,871
22-4212-534.122	OVERTIME	\$ 20,000	\$ 30,000	\$ 10,000
22-4212-534.212	FICA	\$ 52,671	\$ 54,497	\$ 1,826
22-4212-534.220	RETIREMENT	\$ 82,001	\$ 96,670	\$ 14,669
22-4212-534.230	EMPLOYEE HEALTH INSURANCE	\$ 109,856	\$ 125,168	\$ 15,312
22-4212-534.240	WORKERS COMPENSATION INS	\$ 133,263	\$ 35,620	\$ (97,643)
22-4212-534.315	CLOSURE COSTS	\$ 57,999	\$ 40,000	\$ (17,999)
22-4212-534.316	LANDFILL EMERGENCY COSTS	\$ 40,000	\$ -	\$ (40,000)
22-4212-534.340	TIPPING FEES	\$ 600,000	\$ 456,000	\$ (144,000)
22-4212-534.341	CONTRACTOR SERVICES	\$ 8,500	\$ 8,500	\$ -
22-4212-534.342	PROPERTY APPRAISER SERVICES	\$ 14,500	\$ 14,500	\$ -
22-4212-534.400	TRAVEL	\$ 540	\$ 540	\$ -
22-4212-534.410	COMMUNICATIONS	\$ 6,000	\$ 6,500	\$ 500
22-4212-534.420	POSTAGE	\$ 1,000	\$ 750	\$ (250)
22-4212-534.430	UTILITIES	\$ 20,000	\$ 36,000	\$ 16,000
22-4212-534.440	RENTS & LEASES	\$ 11,500	\$ 16,000	\$ 4,500
22-4212-534.441	EQUIPMENT LEASES	\$ 53,266	\$ 132,394	\$ 79,128
22-4212-534.461	OFFICE EQUIPMENT MAINT	\$ 2,500	\$ 3,500	\$ 1,000
22-4212-534.462	MAINTENANCE OF VEHICLES	\$ 50,000	\$ 60,000	\$ 10,000
22-4212-534.463	EQUIPMENT MAINT/PARTS	\$ 40,000	\$ 40,000	\$ -
22-4212-534.464	SITE IMPROVEMENTS	\$ -	\$ -	\$ -
22-4212-534.465	ADOPT A ROAD	\$ 100	\$ 100	\$ -
22-4212-534.490	ADVERTISING	\$ 1,500	\$ 2,500	\$ 1,000
22-4212-534.491	MISCELLANEOUS EXPENDITURE	\$ 500	\$ 2,000	\$ 1,500
22-4212-534.510	OFFICE SUPPLIES	\$ 1,500	\$ 1,500	\$ -
22-4212-534.520	OPERATING SUPPLIES	\$ 20,000	\$ 30,000	\$ 10,000
22-4212-534.521	GAS, DIESEL & OIL	\$ 80,000	\$ 137,174	\$ 57,174
22-4212-534.522	TOOLS & SUPPLIES	\$ 2,000	\$ 2,000	\$ -
22-4212-534.540	MEMBERSHIPS AND SUBSCRIPTIONS	\$ 200	\$ 200	\$ -
22-4212-534.541	EXP PD FROM SMALL CO GRANT	\$ 93,750	\$ 93,750	\$ -
22-4212-534.542	EXP PD FROM HAZ WASTE GRANT	\$ 20,000	\$ 52,000	\$ 32,000
22-4212-534.544	HAZARDOUS WASTE COOP COLLECTION	\$ 32,000	\$ -	\$ (32,000)
22-4212-534.550	EDUCATION & TRAINING	\$ 1,500	\$ 1,500	\$ -
22-4212-534.590	LANDFILL DEPR EXPENSE	\$ -	\$ -	\$ -
22-4212-534.620	DEBT SERVICE-INTERST	\$ -	\$ -	\$ -
22-4212-534.640	EQUIPMENT	\$ 42,585	\$ 45,000	\$ 2,415
22-4212-534.641	EQUIPMENT < 1,000	\$ 2,000	\$ 2,000	\$ -
	TOTALS	\$ 2,269,743	\$ 2,208,746	\$ (60,997)

Solid Waste Fund Balance	\$ -
Funds Required from the General Fund	\$ -

GRANTS TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Proposed Budget FY 23-24	Increase or (Decrease)
12-331-550.00	Sec 8 Program	\$ 200,000	\$ 200,000	\$ -
12-331-550.18	CDBG Housing Rehab	\$ 350,000	\$ 100,000	\$ (250,000)
12-331-550.65	SHIP	\$ 350,000	\$ 350,000	\$ -
12-381-000.01	FDOT Mass Transit	\$ -	\$ 500,000	\$ 500,000
12-331-550.67	LMS Grant - Hurricane Sally	\$ -	\$ 320,000	\$ 320,000
12-331-550.68	LMS Grant - Hurricane Ian	\$ -	\$ 309,078	\$ 309,078
12-369-600.00	Refund Prior Yr Expense	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 900,000	\$ 1,779,078	\$ 879,078

12-331-550.69	Transfer from General Fund/Matching Revenue	\$ -	\$ 141,693	\$ 141,693
TOTAL REVENUES		\$ 900,000	\$ 1,920,771	\$ 1,020,771

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Proposed Budget FY 23-24	Increase or (Decrease)
12-0001-554.300	Section 8 - O/E	\$ 200,000	\$ 200,000	\$ -
12-0018-554.300	CDBG Housing Rehab/Admini	\$ 350,000	\$ 100,000	\$ (250,000)
12-0098-551.300	SHIP>Oth Exp	\$ 350,000	\$ 350,000	\$ -
12-0098-551.302	Mass Transit - Big Bend Transit	\$ -	\$ 500,000	\$ 500,000
12-0098-525.342	Hurricane Sally	\$ -	\$ 320,000	\$ 320,000
12-0098-525.343	Ian - Landfill Road Repair	\$ -	\$ 165,585	\$ 165,585
12-0098-525.344	Ian - Oxygen Generator	\$ -	\$ 133,998	\$ 133,998
12-0098-525.345	Ian - VA Building	\$ -	\$ 58,475	\$ 58,475
12-0098-525.346	Ian - DOH Building	\$ -	\$ 92,713	\$ 92,713
TOTALS		\$ 900,000	\$ 1,920,771	\$ 1,020,771

Grants Fund Balance		\$ -
Funds Required from the General Fund		\$ -

911 TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
23-315-000.00	Communications Services Tax	\$ 54,819.00	\$ 47,120	\$ (7,699)
23-334-200.00	EOC Service Grant	\$ 5,000.00	\$ -	\$ (5,000)
23-334-200.01	911 Supplemental Award	\$ 90,000.00	\$ 84,720	\$ (5,280)
23-334-200.02	ST Grant Summer Prog Awar	\$ 17,561.00	\$ -	\$ (17,561)
23-342-400.00	EOC Surcharge/Wireless	\$ 40,000.00	\$ 41,280	\$ 1,280
23-342-400.01	Prepaid Wireless	\$ 10,000.00	\$ 3,645	\$ (6,355)
23-342-400.02	Non-Wireless	\$ 15,000.00	\$ 5,000	\$ (10,000)
23-381-100.01	Transfer From General Fund	\$ 314,588.00	\$ 390,210	\$ 75,622
TOTAL REVENUES		\$ 546,968	\$ 571,975	\$ 25,007

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
23-2911-525.120	EOC Salaries	\$ 454,588.00	\$ -	\$ (454,588)
23-2911-525.410	Emergency Communication	\$ 54,819.00	\$ 65,000	\$ 10,181
23-2911-525.411	Rural County Spring Grant	\$ 17,561.00	\$ -	\$ (17,561)
23-2911-525.420	Service Enhancement Grant	\$ 5,000.00	\$ -	\$ (5,000)
23-2911-525.427	EOC Maintenance	\$ 5,000.00	\$ -	\$ (5,000)
23-2911-521.931	911/Dispatch Budget - Sheriff	\$ -	\$ 506,975	\$ 506,975
TOTALS		\$ 536,968	\$ 571,975	\$ 35,007

911 Trust Fund Balance	\$ -
Funds Required from the General Fund	\$ 390,210

JEFF CO LITERACY ALLIANCE

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
26-389-400.00	JEFF CO LITERACY ALLIANCE GRANT	\$ 150,000	\$ 145,000	\$ (5,000)
TOTAL REVENUES		\$ 150,000	\$ 145,000	\$ (5,000)

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
26-6214-571.341	CONTRACT SERVICES	\$ 150,000	\$ 145,000	\$ (5,000)
TOTAL EXPEENDITURES		\$ 150,000	\$ 145,000	\$ (5,000)

Jeffco Literacy Fund Balance		\$ -
Funds Required from the General Fund		\$ -

TOURIST DEVELOPMENT TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
29-312-100.01	Tourist Bed Tax	\$ 90,000	\$ 96,415	\$ 6,415
29-361-100.00	TBT Interest	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 90,000	\$ 96,415	\$ 6,415

Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Approved Budget FY 23-24	Increase or (Decrease)
29-2781-519.340	Other Contractual Services	\$ 90,000	\$ 96,415	\$ 6,415
29-2781-519.800	Grants	\$ -	\$ -	\$ -
TOTALS		\$ 90,000	\$ 96,415	\$ 6,415

Tourist Development Tax Fund Balance		\$ -
Funds Required from the General Fund		\$ -



BOARD OF COUNTY COMMISSIONERS

JEFFERSON COUNTY, FLORIDA THE KEYSTONE COUNTY-ESTABLISHED 1827

1484 SOUTH JEFFERSON STREET; MONTICELLO, FLORIDA 32344

PHONE: (850)-342-0287

Chris Tuten

District 1 Chair

Gene Hall

District 2

J T Surles

District 3 Vice Chair

Austin Hosford

District 4

Stephen Walker

District 5

Memorandum

To: J.C. O'Steen, Esq., Clerk of the Court

Through: Shannon Metty, County Manager

From: Gustavo Rojas, County Budget Officer

Date: September 20, 2023

Subject: Approval of FY 2023-24 Budget – Clerk of the Court

In accordance with county resolution 2023-45, adopting the final budget for Jefferson County for the Fiscal Year commencing October 1, 2023, and ending September 30, 2024.

The commission approves the appropriations and revenue estimates for the Clerk of the Court's budget for the 23-24 Fiscal Year in the amount of \$1,189,967 to be received and expensed in accordance with the approved budget (Exhibit A – C).

Clerk of the Court – Clerk Finance (Clerk to Board) & Child Support – **\$614,086**

- General & Intergovernmental Revenues
- Clerk to Board and Child Support Expenses

Court – **\$539,881**

- Special Revenue (Fines & Forfeitures, & Intergovernmental Revenues)
- Court-Related Expenses

Record Modernization – **\$36,000**

- Special Revenue (Fines & Forfeitures)
- Court-Related Expenses

This letter also serves as notice that all employees participating in the county's health insurance plan shall contribute to coverage above the single employee as directed by the board.

Any changes to your budget as approved by the Board must be made in accordance with Florida Statutes, 129.06(2), Florida Statutes. If any budget amendments are needed, your office may request an amendment to the budget at any time during the fiscal year.

CC: Heather Encinosa, County Attorney
Evan Rosenthal, Deputy County Attorney
Chris Tuten, County Commission Chair
J.T. Surles, County Commission Vice-Chair

Clerk of the Court - All Sources

	(CFY 22-23)	(CFY 23-24)	Increase or		(CFY 22-23)	(CFY 23-24)	Increase or
	County Budget	County Budget	decrease		State Budget	State Budget	decrease
<u>Clerk Revenue/Budget:</u>		Request			Request		
Article V Court Related State Budget	\$ -	\$ -	\$ -		\$ 513,902.00	\$ 539,881.00	\$ 25,979.00
CCOC Pandemic appropriation	\$ -	\$ -	\$ -		\$ 4,304.00	\$ 4,304.00	\$ -
JAC Juror Program	\$ -	\$ -	\$ -		\$ 47,654.00	\$ 47,654.00	\$ -
\$1.50 Records Mod.	\$ -	\$ -	\$ -		\$ 9,000.00	\$ 9,000.00	\$ -
\$1.90 Records Mod.	\$ -	\$ -	\$ -		\$ 27,000.00	\$ 27,000.00	\$ -
BCC Budget Appropriation (5%)	\$ 432,000.00	\$ 394,082.51	\$ (37,917.49)				
Clerk Recording	\$ -	\$ -	\$ -		\$ 104,000.00	\$ 110,912.00	\$ 6,912.00
Title IV-D Child Support Program	\$ -	\$ -	\$ -		\$ 45,707.00	\$ 57,133.75	\$ 11,426.75
Total:	\$ 432,000.00	\$ 394,082.51	\$ (37,917.49)		\$ 751,567.00	\$ 795,884.75	\$ 44,317.75
<u>Personell Expenses:</u>							
Salary - Official	\$ 53,813.00	\$ 57,548.50	\$ 3,735.50		\$ 53,813.00	\$ 57,548.50	\$ 3,735.50
Salary - Other Employees (5%)	\$ 216,988.00	\$ 189,380.52	\$ (27,607.48)		\$ 395,956.00	\$ 407,834.68	\$ 11,878.68
Payroll Expenses - Official	\$ 23,317.47	\$ 12,468.08	\$ (10,849.39)		\$ 23,317.47	\$ 12,468.09	\$ (10,849.38)
Payroll Expenses - Employees	\$ 30,300.00	\$ 21,149.40	\$ (9,150.60)		\$ 53,508.52	\$ 55,113.78	\$ 1,605.26
Retirement-Official	\$ 27,670.65	\$ 33,769.46	\$ 6,098.81		\$ 27,670.65	\$ 33,769.46	\$ 6,098.81
Retirement-Employee's	\$ 25,843.27	\$ 25,698.94	\$ (144.33)		\$ 47,158.36	\$ 55,343.17	\$ 8,184.81
<u>Operating Expenses:</u>							
Maintenance & Equipment	\$ 4,500.00	\$ 4,500.00	\$ -		\$ 2,500.00	\$ 2,500.00	\$ -
Office Supplies	\$ 5,500.00	\$ 5,500.00	\$ -		\$ 8,500.00	\$ 8,500.00	\$ -
Postage	\$ 1,500.00	\$ 1,500.00	\$ -		\$ 1,500.00	\$ 1,500.00	\$ -
IT Expenses/Communication	\$ 5,000.00	\$ 5,000.00	\$ -		\$ 29,000.00	\$ 19,000.00	\$ (10,000.00)
Contractual Services	\$ 36,567.61	\$ 36,567.61	\$ -		\$ 102,643.00	\$ 136,307.08	\$ 33,664.08
Legal Advertising	\$ 1,000.00	\$ 1,000.00	\$ -		\$ -	\$ -	\$ -
rent or leases	\$ -	\$ -	\$ -		\$ 1,500.00	\$ 1,500.00	\$ -
Education & Training	\$ -	\$ -	\$ -		\$ 1,500.00	\$ 1,500.00	\$ -
Travel	\$ -	\$ -	\$ -		\$ 3,000.00	\$ 3,000.00	\$ -
Total Expense:	\$ 432,000.00	\$ 394,082.51	\$ (37,917.49)		\$ 751,567.00	\$ 795,884.75	\$ 44,317.75

Notes:

1. The increase to the Clerk's CFY 23-24 County Budget request is for the Legislatively mandated salary increase for Constitutional Officials the required FRS increase and a potential 3% countywide COLA.

**Recording fees are used to fund the recording function in our office. Any excess funds will be returned to the county board.*

**BUDGET SUMMARY - CONSTITUTIONAL OFFICERS
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2023-2024**

	CLERK OF THE COURT*	PROPERTY APPRAISER	Supervisor of Elections	Tax Collector	Sheriff **	Total
Estimated Revenues:						
Ad Valorem						-
Charges for Services	110,912	25,500		1,054,350	33,000	1,223,762
Intergovernmental Revenue	109,092	5,900			823,098	938,090
Licenses and Permits						-
Fines & Forfeitures						-
Interest Earned						-
Total Revenues	220,004	31,400	-	1,054,350	856,098	2,161,852
Other Financing Sources						
Operating Transfers In	394,082	823,197	608,557		6,144,890	7,970,726
Total Revenue and Finance	614,086	854,597	608,557	1,054,350	7,000,988	10,132,578
Expenditures						
General Government	394,082	854,597	608,557	604,350	-	2,461,586
Public Safety					7,000,988	7,000,988
Court Services	220,004					220,004
Physical Environment						-
Transportation						-
Debt Service						-
Human Services						-
Economic Environment						-
Culture and Recreation						-
Total Expenditures	614,086	854,597	608,557	604,350	7,000,988	9,682,578
Other Financing Uses						
Operating Transfers Out				450,000		450,000
Transfers to Constitutional Officers						-
Total Other Financing Uses	-		-	450,000	-	450,000

**Clerk of the Court includes Clerk to Board and Child Support.*

*** Sheriff's BOCC Operating Budget includes JCSO, Jail, & 911-Dispatch.*

**BUDGET SUMMARY - SPECIAL REVENUES
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2023-2024**

	12 GRANTS	18 911	19 FIRE	22 SOLID WASTE	26 JEFF CO LIT	27 COUNTY RD BD	28 EMS	29 TOURIST TAX	SHERIFF	COURT	RECORD MODERNIZATION	Totals
Estimated Revenues:												
Taxes	-	47,120	1,405,367	1,551,240	-	916,174	-	-	-	-	-	3,919,901
Charges for Services	-	49,925	1,950	508,756	-	-	1,365,000	-	-	-	-	1,925,631
Intergovernmental Revenue	-	84,720	-	-	-	30,000	-	96,415	218,500	255,350	-	684,985
Grants	1,779,078	-	-	145,750	145,000	-	211,366	-	-	-	-	2,281,194
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	284,531	36,000	320,531
Interest Earned/Misc	-	-	-	3,000	-	-	4,000	-	105,000	-	-	112,000
Total Revenues	1,779,078	181,765	1,407,317	2,208,746	145,000	946,174	1,580,366	96,415	323,500	539,881	36,000	9,244,242
Other Financing Sources												
Operating Transfers In	141,693	390,210	-	-	-	-	132,196	-	-	-	-	664,099
Total Revenue and Transfers	1,920,771	571,975	1,407,317	2,208,746	145,000	946,174	1,712,562	96,415	323,500	539,881	36,000	9,908,341
Expenditures												
General Government	-	-	-	-	-	-	-	96,415	-	-	-	96,415
Public Safety	-	65,000	1,407,317	-	-	-	1,712,562	-	323,500	-	-	3,508,379
Physical Environment	-	-	-	2,208,746	-	-	-	-	-	-	-	2,208,746
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-
Economic Environment	1,920,771	-	-	-	-	-	-	-	-	-	-	1,920,771
Court-Related	-	-	-	-	-	-	-	-	-	539,881	36,000	575,881
Culture and Recreation	-	-	-	-	145,000	-	-	-	-	-	-	145,000
Total Expenditures	1,920,771	65,000	1,407,317	2,208,746	145,000	-	1,712,562	96,415	323,500	539,881	36,000	8,455,192
Other Financing Uses												
Operating Transfers Out	-	-	-	-	-	946,174	-	-	-	-	-	946,174
Transfers to Constitutional Officers	-	506,975	-	-	-	-	-	-	-	-	-	506,975
Total Other Financing Uses	-	506,975	-	-	-	946,174	-	-	-	-	-	1,453,149
Total Expenditures Other	1,920,771	571,975	1,407,317	2,208,746	145,000	946,174	1,712,562	96,415	323,500	539,881	36,000	9,908,341



BOARD OF COUNTY COMMISSIONERS

JEFFERSON COUNTY, FLORIDA THE KEYSTONE COUNTY-ESTABLISHED 1827

1484 SOUTH JEFFERSON STREET; MONTICELLO, FLORIDA 32344

PHONE: (850)-342-0287

Chris Tuten

District 1 Chair

Gene Hall

District 2

J T Surles

District 3 Vice Chair

Austin Hosford

District 4

Stephen Walker

District 5

Memorandum

To: Angela Gray, Property Appraiser

Through: Shannon Metty, County Manager

From: Gustavo Rojas, County Budget Officer

Date: September 20, 2023

Subject: Approval of FY 2023-24 Budget – Property Appraiser

In accordance with county resolution 2023-45, adopting the final budget for Jefferson County for the Fiscal Year commencing October 1, 2023, and ending September 30, 2024.

The commission approves the appropriations and revenue estimates for the Property Appraiser's budget for the 23-24 Fiscal Year in amount of \$854,597 to be received and expensed in accordance with the approved budget (Exhibit A & B).

Property Appraiser – **\$823,197**

- General Revenues
- General Operating Expenses

Property Appraiser – **\$31,400**

- Operating Revenues (Charge for Services & Intergovernmental Revenues)
- General Operating Expenses

This letter also serves as notice that all employees participating in the county's health insurance plan shall contribute to coverage above the single employee as directed by the board.

Any changes to your budget as approved by the Board must be made in accordance with Florida Statutes, 129.06(2), Florida Statutes. If any budget amendments are needed, your office may request an amendment to the budget at any time during the fiscal year.

CC: Heather Encinosa, County Attorney
Evan Rosenthal, Deputy County Attorney
Chris Tuten, County Commission Chair
J.T. Surles, County Commission Vice-Chair

PROPERTY APPRAISER 2023-24 BUDGET REQUEST

	2022-23				2023-24 BUDGET			
	APPROVED BUDGET TOTAL	DOR / BOCC FUNDED	OTHER FUNDING	EXPENSES AS OF 5/31 %	BUDGET TOTAL	DOR / BOCC FUNDED	OTHER FUNDING	INCREASE OR (DECREASE) %
Income								
Revenues								
Board of County Commission	742,926	742,926		563,345 75.83%	833,840	833,840		90,914 12.24%
Special Assessments	24,155		24,155	15,262 63.18%	25,000	0	25,000	845 3.50%
Maps	500		500	926 185.18%	500	0	500	0 0.00%
Water Mgmt District	5,900		5,900	4,884 82.78%	5,900	0	5,900	0 0.00%
Total Income	773,481	742,926	30,555	584,417 75.56%	865,240	833,840	31,400	91,759
Total Revenues	773,481	742,926	30,555	584,417 75.56%	865,240	833,840	31,400	91,759 11.86%
Expense								
Personnell Services								
11 · Salary - Official	115,097	115,097	0	76,731 66.67%	115,097	115,097		\$ - 0.00%
12 · Salary - Other Employees	300,263	282,263	18,000	188,236 62.69%	384,000	359,000	25,000	\$ 83,737 27.89%
13 · Salary - Temp Employees	40,117	34,000	6,117	27,000 67.30%	9,000	9,000		\$ (31,117) -77.57%
15 OVERTIME	1,500	1,500	0	0 0.00%	0	0		\$ (1,500) -100.00%
15 · SPECIAL PAY	8,000	8,000	0	5,000 62.50%	14,000	14,000		\$ 6,000 75.00%
2152 · Payroll Expenses Regular	32,496	31,010	1,486	22,456 69.10%	39,941	38,028	1,913	\$ 7,444 22.91%
2153 · Payroll Expenses Other	2,716	2,716	0	0 0.00%	0	0		\$ (2,716) -100.00%
2251 · Retirement-Official	65,605	65,605	0	43,737 66.67%	67,539	67,539		\$ 1,934 2.95%
2252 · Retirement - Employee	33,509	32,627	882	22,362 66.73%	46,139	42,746	3,393	\$ 12,630 37.69%
2254 · DROP	11,012	9,638	1,374	5,572 50.60%	9,404	9,297	107	\$ (1,608) -14.60%
	610,314	582,456	27,858	391,094 64.08%	685,119	654,707	5,412	74,805
Operating Expenses								
3151 · EDP Contract	31,010	30,010	1,000	21,325 68.77%	34,103	33,115	988	\$ 3,093 9.97%
3153 · Mapping	3,300	2,700	600	2,800 84.85%	3,400	3,400		\$ 100 3.03%
3154 · Legal Services	7,000	6,500	500	8,176 116.80%	8,000	8,000		\$ 1,000 14.29%
34 · Contract Services	35,372	35,247	125	16,327 46.16%	43,598	43,598		\$ 8,226 23.26%
40 · Travel & Registration	23,801	23,801	0	3,203 13.46%	17,310	17,310		\$ (6,491) -27.27%
41 · Communication	12,000	12,000	0	7,653 63.78%	13,000	13,000		\$ 1,000 8.33%
4251 · Postage	2,751	2,751	0	850 30.90%	3,111	3,111		\$ 360 13.09%
4652 · Vehicles	4,050	4,000	50	2,484 61.34%	4,000	4,000		\$ (50) -1.23%
4653 · Office Space	1,000	1,000	0	834 83.44%	1,000	1,000		\$ - 0.00%
47 · Printing & Binding	8,000	8,000	0	5,000 62.50%	8,000	8,000		\$ - 0.00%
4951 · Legal Advertising	2,205	2,000	205	1,291 58.54%	2,000	2,000		\$ (205) -9.30%
51 · Office Supplies	6,717	6,500	217	3,773 56.17%	6,000	6,000		\$ (717) -10.67%
5451 · Books	700	700	0	664 94.89%	700	700		\$ - 0.00%
5453 · Education	6,305	6,305	0	3,447 54.67%	6,300	6,300		\$ (5) -0.08%
5454 · Dues/Memberships	7,000	7,000	0	2,000 28.57%	7,000	7,000		\$ - 0.00%
	151,211	148,514	2,697	79,828 52.79%	157,522	156,534		6,311 4.17%
Operating Capital Outlay								
6453 · Office equipment	9,956	9,956	0	0 0.00%	9,956	9,956		0
	9,956	9,956	0	0 0.00%	9,956	9,956		0
Non-Operating								
94 · Emergency Contingency	2,000	2,000	0	0 0.00%	2,000	2,000	0	0
	2,000	2,000	0	0 0.00%	2,000	2,000	0	0
Total Expense	773,481.40	742,926.00	30,555.40	470,922.01 60.88%	854,597.00	823,197.00	31,400.00	\$ 81,116 10.49%

Increase/Decrease Justification

Personnell Services

12 · Salary - Other Employees	\$ 83,737	5% COLA; new position; reorganization compensation
13 · Salary - Temp Employees	\$ (31,117)	position reclassified to full time
15 OVERTIME	\$ (1,500)	new full time position mitigates this cost
15 · SPECIAL PAY	\$ 6,000	additional staff certifications for next year
2152 · Payroll Expenses Regular	\$ 7,444	relates to item 12
2153 · Payroll Expenses Other	\$ (2,716)	relates to reduction of items 13 and 14
2251 · Retirement-Official	\$ 1,934	state rate increase
2252 · Retirement - Employee	\$ 12,630	state rate increase
2254 · DROP	\$ (1,608)	different employee rate
	\$ 74,805	SUBTOTAL FOR PERSONNELL SERVICES

Operating Expenses

3151 · EDP Contract	\$ 3,093	vendor rate increase
3153 · Mapping	\$ 100	data storage credit fees
3154 · Legal Services	\$ 1,000	increased legal for exemptions & VAB
34 · Contract Services	\$ 8,226	website, software, vendor increases, plotter lease
40 · Travel & Registration	\$ (6,491)	reduced # of mtgs, adjusted for gsa per diem/mileage rates
41 · Communication	\$ 1,000	field tablet service upgrade
4251 · Postage	\$ 360	rate increases
4652 · Vehicles	\$ (50)	general adjustments
4951 · Legal Advertising	\$ (205)	general adjustments
51 · Office Supplies	\$ (717)	general adjustments
5453 · Education	\$ (5)	reduced # of attendees iaao & regist. fee increases
	\$ 6,311	SUBTOTAL FOR OPERATING EXPENSES
	\$ 81,116	GRANDTOTAL

**BUDGET SUMMARY - CONSTITUTIONAL OFFICERS
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2023-2024**

	CLERK OF THE COURT*	PROPERTY APPRAISER	Supervisor of Elections	Tax Collector	Sheriff **	Total
Estimated Revenues:						
Ad Valorem						-
Charges for Services	110,912	25,500		1,054,350	33,000	1,223,762
Intergovernmental Revenue	109,092	5,900			823,098	938,090
Licenses and Permits						-
Fines & Forfeitures						-
Interest Earned						-
Total Revenues	220,004	31,400	-	1,054,350	856,098	2,161,852
Other Financing Sources						
Operating Transfers In	394,082	823,197	608,557		6,144,890	7,970,726
Total Revenue and Finance	614,086	854,597	608,557	1,054,350	7,000,988	10,132,578
Expenditures						
General Government	394,082	854,597	608,557	604,350	-	2,461,586
Public Safety					7,000,988	7,000,988
Court Services	220,004					220,004
Physical Environment						-
Transportation						-
Debt Service						-
Human Services						-
Economic Environment						-
Culture and Recreation						-
Total Expenditures	614,086	854,597	608,557	604,350	7,000,988	9,682,578
Other Financing Uses						
Operating Transfers Out				450,000		450,000
Transfers to Constitutional Officers						-
Total Other Financing Uses	-		-	450,000	-	450,000

**Clerk of the Court includes Clerk to Board and Child Support.*

*** Sheriff's BOCC Operating Budget includes JCSO, Jail, & 911-Dispatch.*



BOARD OF COUNTY COMMISSIONERS

JEFFERSON COUNTY, FLORIDA THE KEYSTONE COUNTY-ESTABLISHED 1827

1484 SOUTH JEFFERSON STREET; MONTICELLO, FLORIDA 32344

PHONE: (850)-342-0287

Chris Tuten

District 1 Chair

Gene Hall

District 2

J T Surles

District 3 Vice Chair

Austin Hosford

District 4

Stephen Walker

District 5

Memorandum

To: Michelle Milligan, Supervisor of Elections

Through: Shannon Metty, County Manager

From: Gustavo Rojas, County Budget Officer

Date: September 20, 2023

Subject: Approval of FY 2023-24 Budget – Supervisor of Elections

In accordance with county resolution 2023-45, adopting the final budget for Jefferson County for the Fiscal Year commencing October 1, 2023, and ending September 30, 2024.

The commission approves the appropriations and revenue estimates for the Supervisor of Elections' budget for the 23-24 Fiscal Year in amount of \$608,557 to be received and expensed in accordance with the approved budget (Exhibit A & B).

Supervisor of Elections – **\$608,557**

- General Revenues
- General Government Expenses

This letter also serves as notice that all employees participating in the county's health insurance plan shall contribute to coverage above the single employee as directed by the board.

Any changes to your budget as approved by the Board must be made in accordance with Florida Statutes, 129.06(2), Florida Statutes. If any budget amendments are needed, your office may request an amendment to the budget at any time during the fiscal year.

CC: Heather Encinosa, County Attorney
Evan Rosenthal, Deputy County Attorney
Chris Tuten, County Commission Chair
J.T. Surles, County Commission Vice-Chair

2023-2024 Budget

Jefferson County Supervisor of Elections

EXPENSES	FY 2022/2023 Budget	EXPENSES	2023/2024 Request	Decrease	Increase
Salaries/Benefits	\$ 262,636.00	Salaries/Personnel Services			
Travel	\$ 3,500.00	Official	\$ 113,097.12		
Dues	\$ 2,200.00	Deputies	\$ 125,377.87		
Election Expenses	\$ 105,539.00	Overtime	\$ 4,998.90		
Office/Operating Supplies	\$ 15,500.00	Total	\$ 243,473.89		
Postage/Communication	\$ 19,200.00	FICA x 6.2%	\$ 15,095.38		
Repairs/Maintenance	\$ 40,000.00	Medicare x 1.45%	\$ 3,530.37		
Voter Education	\$ 2,000.00	Retirement Employees	\$ 84,057.52		
Contingency	\$ 5,000.00	Total Salaries/Benefits	\$ 346,157.16		\$ 83,521.16
		Election Expenses	\$140,000		\$ 34,461.00
		Operating Expenses	\$82,400.00		
		Security	\$ 35,000.00		\$ 35,000.00
		CONTINGENCY	\$ 5,000.00		
TOTAL	\$ 455,575.00	TOTAL	\$ 608,557.16		\$ 152,982.16
		ACTUAL	\$ 608,557.16		
		ACTUAL			

The increase in salaries/personnel services is to establish an additional regular full-time position with a starting salary of \$30, 500 and includes a 5% COLA for employees. It is also increased to correctly reflect salaries with benefits calculated at current rates and overtime (subject to FICA and Retirement).

The increase in election expenses is due to two elections to be conducted.

Security has been added as its own category - this will take care of any network or physical security requirements.

**BUDGET SUMMARY - CONSTITUTIONAL OFFICERS
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2023-2024**

	CLERK OF THE COURT*	PROPERTY APPRAISER	Supervisor of Elections	Tax Collector	Sheriff **	Total
Estimated Revenues:						
Ad Valorem						-
Charges for Services	110,912	25,500		1,054,350	33,000	1,223,762
Intergovernmental Revenue	109,092	5,900			823,098	938,090
Licenses and Permits						-
Fines & Forfeitures						-
Interest Earned						-
Total Revenues	220,004	31,400	-	1,054,350	856,098	2,161,852
Other Financing Sources						
Operating Transfers In	394,082	823,197	608,557		6,144,890	7,970,726
Total Revenue and Finance	614,086	854,597	608,557	1,054,350	7,000,988	10,132,578
Expenditures						
General Government	394,082	854,597	608,557	604,350	-	2,461,586
Public Safety					7,000,988	7,000,988
Court Services	220,004					220,004
Physical Environment						-
Transportation						-
Debt Service						-
Human Services						-
Economic Environment						-
Culture and Recreation						-
Total Expenditures	614,086	854,597	608,557	604,350	7,000,988	9,682,578
Other Financing Uses						
Operating Transfers Out				450,000		450,000
Transfers to Constitutional Officers						-
Total Other Financing Uses	-		-	450,000	-	450,000

**Clerk of the Court includes Clerk to Board and Child Support.*

*** Sheriff's BOCC Operating Budget includes JCSO, Jail, & 911-Dispatch.*



BOARD OF COUNTY COMMISSIONERS

JEFFERSON COUNTY, FLORIDA THE KEYSTONE COUNTY-ESTABLISHED 1827

1484 SOUTH JEFFERSON STREET; MONTICELLO, FLORIDA 32344

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Austin Hosford

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Stephen Walker

District 5

Memorandum

To: Mac McNeill, Sheriff

Through: Shannon Metty, County Manager

From: Gustavo Rojas, County Budget Officer

Date: September 20, 2023

Subject: Approval of FY 2023-24 Budget – Sheriff

In accordance with county resolution 2023-45, adopting the final budget for Jefferson County for the Fiscal Year commencing October 1, 2023, and ending September 30, 2024.

The commission approves the appropriations and revenue estimates for the Sheriff's budget for the 23-24 Fiscal Year in amount of \$7,324,488 to be received and expensed in accordance with the approved budget (Exhibit A – C).

Sheriff, Jail & 911 – **\$6,144,890**

- General Revenues
- JCSO, Jail, & 911 Related Expenses

Sheriff – **\$323,500**

- Special Revenues (Intergovernmental Revenues & Miscellaneous)
- Public Safety Expenses

The Sheriff's office is approved to receive and expend the **\$856,098** intergovernmental revenues it receives from the state and charges for services for commissary & miscellaneous rentals, as reflected in the approved budget attached.

Any changes to your budget as approved by the Board must be made in accordance with Florida Statutes, 129.06(2), Florida Statutes. If any budget amendments are needed, your office may request an amendment to the budget at any time during the fiscal year.

CC: Heather Encinosa, County Attorney
Evan Rosenthal, Deputy County Attorney
Chris Tuten, County Commission Chair
J.T. Surles, County Commission Vice-Chair

2023-2024 BUDGET WORKSHEET

Sheriff, Jail, Dispatch & Traffic Costs

LAW ENFORCEMENT EXPENSES	22/23 Budget	23/24 Budget Req. PLUS 5% of 5/31 Personnel	Increase (Decrease) from Prior Yr Budget	% Increase (Decrease)
PERSONNEL COSTS (Deputies, Sheriff, Civilian)	\$ 2,269,126	\$ 2,529,361	260,235	
HEALTH INSURANCE	\$ 218,398	\$ 236,000	17,602	
TOTAL PERSONNEL SERVICES	\$ 2,487,524	\$ 2,765,361	\$ 277,837	
OFFICE EXPENSE (Annual software, office supplies, phones, internet, atty fees, etc.)	\$ 156,000	\$ 167,500	11,500	
INSURANCE (auto, professional liability)	\$ 135,000	\$ 145,000	10,000	
AUTO REPAIRS (radios, lights, etc)	\$ 62,000	\$ 57,000	(5,000)	
OPERATING SUPPLIES (guns/ammo, fingerprint, K9, uniforms)	\$ 40,500	\$ 40,000	(500)	
OPERATING SUPPLIES (GAS & LUB.)	\$ 180,000	\$ 160,000	(20,000)	
FLOCK cameras	\$ -	\$ 25,000	25,000	
TOTAL OPERATING SERVICES	\$ 573,500	\$ 594,500	21,000	
CAPITAL OUTLAY - AUTOS	\$ 105,000	\$ 115,000	10,000	
CAPITAL OUTLAY - RADIOS	\$ 2,500	\$ 2,500	-	
CAPITAL OUTLAY - OTHER EQUIPMENT	\$ 6,000	\$ 6,000	-	
TOTAL CAPITAL OUTLAY	\$ 113,500	\$ 123,500	10,000	
CONTINGENCY	\$ 5,000	\$ 5,000	-	
TOTAL CONTINGENCY	\$ 5,000	\$ 5,000	-	
Total Law Enforcement	\$3,179,524	\$ 3,488,361	308,837	9.71%
CORRECTIONS EXPENSES	22/23 Budget Req.	23/24 Budget Req.	Increase or (Decrease) from Prior Yr	
PERSONNEL COSTS	\$ 1,049,832	\$ 1,172,884	123,052	
HEALTH INSURANCE	\$ 192,846	\$ 200,000	7,154	
TOTAL PERSONNEL SERVICES	\$ 1,242,678	\$ 1,372,884	\$ 130,206	
CARE OF PRISONERS/MEDICAL	\$ 210,000	\$ 225,000	15,000	
UTILITIES	\$ 90,000	\$ 100,000	10,000	
OPERATING SUPPLIES /FACILITY MAINTENANCE	\$ 53,000	\$ 68,000	15,000	
OPERATING SUPPLIES (FOOD)	\$ 100,000	\$ 135,000	35,000	
TOTAL OPERATING SERVICES	\$ 453,000	\$ 528,000	\$ 75,000	
TOTAL Corrections	\$1,695,678	\$1,900,884	205,206	12.10%
DISPATCH / 911 EXPENSES	22/23 Budget Req.	23/24 Budget Req.	Increase or (Decrease) from Prior Yr	
PERSONNEL COSTS	\$ 388,682	\$ 423,975	35,293	
HEALTH INSURANCE	\$ 65,906	\$ 70,000	4,094	
TOTAL PERSONNEL SERVICES	\$ 454,588	\$ 493,975	\$ 39,387	
REPAIR EQUIPMENT	\$ -	\$ 3,000	3,000	
OTHER CHARGES / ADMIN / SOFTWARE	\$ -	\$ 5,000	5,000	
OPERATING SUPPLIES (Gas & Office)	\$ -	\$ 5,000	5,000	
TOTAL OPERATING SERVICES	\$ -	\$ 13,000	\$ 13,000	
TOTAL Dispatch / 911	\$454,588	\$506,975	52,387	11.52%
TRAFFIC Unit (2)	22/23 Budget Req.	23/24 Budget Req.	Increase or (Decrease) from Prior Yr	
PERSONNEL COSTS	\$ 74,342	\$ 159,270	84,928	
HEALTH INSURANCE	\$ 400	\$ 10,400	10,000	
TOTAL PERSONNEL SERVICES	\$ 74,742	\$ 169,670	\$ 94,928	
REPAIR EQUIPMENT	\$ 1,500	\$ 10,000	8,500	
OPERATING SUPPLIES (Gas & Office)	\$ 7,800	\$ 25,000	17,200	
CAPITAL OUTLAY - Autos	\$ 21,958	\$ 44,000	22,042	
TOTAL OPERATING SERVICES	\$ 31,258	\$ 79,000	\$ 47,742	
TOTAL Traffic	\$106,000	\$248,670	142,670	134.59%
Total Sheriff:	\$5,435,790	\$6,144,890	709,100	13.05%

SHERIFF & JAIL Revenue

Jefferson Co. School District (SRD contract, 7/1 renewal)	\$ 275,100	Renewal based on state funding to DOE
VOCA (Victim's Advocate grant, 10/1 renewal)	\$ 67,665	Renewal based on state funding to AG
MRT (NWF Health contract, 7/1 renewal)	\$ 75,000	Renewal based on state funding DCF
Outreach Coordinator (NWF Health contract, 7/1 renewal)	\$ 58,539	Renewal based on state funding DCF
FDLE Salary Supplement (legislative renewal 7/1, expiration unknown)	\$ 342,814	
Jail Commissary (estimated)	\$ 21,000	
Community Oriented Policing Services (COPS grant DOJ)	\$ -	Expired
Misc. Revenue (tower rent, surplus equipment, etc)	\$ 12,000	
FSA Bulletproof vest grant (capped reimbursement)	\$ 3,980	

TOTAL Supplemental REVENUE \$856,098

**BUDGET SUMMARY - CONSTITUTIONAL OFFICERS
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2023-2024**

	CLERK OF THE COURT*	PROPERTY APPRAISER	Supervisor of Elections	Tax Collector	Sheriff **	Total
Estimated Revenues:						
Ad Valorem						-
Charges for Services	110,912	25,500		1,054,350	33,000	1,223,762
Intergovernmental Revenue	109,092	5,900			823,098	938,090
Licenses and Permits						-
Fines & Forfeitures						-
Interest Earned						-
Total Revenues	220,004	31,400	-	1,054,350	856,098	2,161,852
Other Financing Sources						
Operating Transfers In	394,082	823,197	608,557		6,144,890	7,970,726
Total Revenue and Finance	614,086	854,597	608,557	1,054,350	7,000,988	10,132,578
Expenditures						
General Government	394,082	854,597	608,557	604,350	-	2,461,586
Public Safety					7,000,988	7,000,988
Court Services	220,004					220,004
Physical Environment						-
Transportation						-
Debt Service						-
Human Services						-
Economic Environment						-
Culture and Recreation						-
Total Expenditures	614,086	854,597	608,557	604,350	7,000,988	9,682,578
Other Financing Uses						
Operating Transfers Out				450,000		450,000
Transfers to Constitutional Officers						-
Total Other Financing Uses	-		-	450,000	-	450,000

**Clerk of the Court includes Clerk to Board and Child Support.*

*** Sheriff's BOCC Operating Budget includes JCSO, Jail, & 911-Dispatch.*

**BUDGET SUMMARY - SPECIAL REVENUES
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2023-2024**

	12	18	19	22	26	27	28	29			RECORD	Totals
	GRANTS	911	FIRE	SOLID WASTE	JEFF CO LIT	COUNTY RD BD	EMS	TOURIST TAX	SHERIFF	COURT	MODERNIZATION	
Estimated Revenues:												
Taxes	-	47,120	1,405,367	1,551,240	-	916,174	-	-	-	-	-	3,919,901
Charges for Services	-	49,925	1,950	508,756	-	-	1,365,000	-	-	-	-	1,925,631
Intergovernmental Revenue	-	84,720	-	-	-	30,000	-	96,415	218,500	255,350	-	684,985
Grants	1,779,078	-	-	145,750	145,000	-	211,366	-	-	-	-	2,281,194
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	284,531	36,000	320,531
Interest Earned/Misc	-	-	-	3,000	-	-	4,000	-	105,000	-	-	112,000
Total Revenues	1,779,078	181,765	1,407,317	2,208,746	145,000	946,174	1,580,366	96,415	323,500	539,881	36,000	9,244,242
Other Financing Sources												
Operating Transfers In	141,693	390,210	-	-	-	-	132,196	-	-	-	-	664,099
Total Revenue and Transfers	1,920,771	571,975	1,407,317	2,208,746	145,000	946,174	1,712,562	96,415	323,500	539,881	36,000	9,908,341
Expenditures												
General Government	-	-	-	-	-	-	-	96,415	-	-	-	96,415
Public Safety	-	65,000	1,407,317	-	-	-	1,712,562	-	323,500	-	-	3,508,379
Physical Environment	-	-	-	2,208,746	-	-	-	-	-	-	-	2,208,746
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-
Economic Environment	1,920,771	-	-	-	-	-	-	-	-	-	-	1,920,771
Court-Related	-	-	-	-	-	-	-	-	-	539,881	36,000	575,881
Culture and Recreation	-	-	-	-	145,000	-	-	-	-	-	-	145,000
Total Expenditures	1,920,771	65,000	1,407,317	2,208,746	145,000	-	1,712,562	96,415	323,500	539,881	36,000	8,455,192
Other Financing Uses												
Operating Transfers Out	-	-	-	-	-	946,174	-	-	-	-	-	946,174
Transfers to Constitutional Officers	-	506,975	-	-	-	-	-	-	-	-	-	506,975
Total Other Financing Uses	-	506,975	-	-	-	946,174	-	-	-	-	-	1,453,149
Total Expenditures Other	1,920,771	571,975	1,407,317	2,208,746	145,000	946,174	1,712,562	96,415	323,500	539,881	36,000	9,908,341



BOARD OF COUNTY COMMISSIONERS

JEFFERSON COUNTY, FLORIDA THE KEYSTONE COUNTY-ESTABLISHED 1827

1484 SOUTH JEFFERSON STREET; MONTICELLO, FLORIDA 32344
PHONE: (850)-342-0287

Chris Tuten
District 1 Chair

Gene Hall
District 2

J T Surles
District 3 Vice Chair

Austin Hosford
District 4

Stephen Walker
District 5

Memorandum

To: Mac McNeill, Sheriff

Through: Shannon Metty, County Manager

From: Gustavo Rojas, County Budget Officer

Date: October 10, 2023

Subject: Approval of FY 2023-24 Budget – Emergency Management

In accordance with county resolution 2023-45, adopting the final budget for Jefferson County for the Fiscal Year commencing October 1, 2023, and ending September 30, 2024.

The commission approves the appropriations and revenue estimates for the Sheriff's budget for the 23-24 Fiscal Year in amount of \$201,544 to be received and expensed in accordance with the approved budget (Exhibit A).

Sheriff, Emergency Management – **\$201,544**

- General Revenues & Grants
- Emergency Management Related Expenses

Any changes to your budget as approved by the Board must be made in accordance with Florida Statutes, 129.06(2), Florida Statutes. If any budget amendments are needed, your office may request an amendment to the budget at any time during the fiscal year.

CC: Heather Encinosa, County Attorney
Evan Rosenthal, Deputy County Attorney
Chris Tuten, County Commission Chair
J.T. Surles, County Commission Vice-Chair

2023-2024 BUDGET WORKSHEET

Emergency Management Costs

EMERGENCY MANAGEMENT EXPENSES	22/23 Budget	23/24 Budget Req.	Increase or (Decrease)	% Increase (Decrease)
PERSONNEL COSTS	\$ 90,000	\$ 56,228	\$ (33,772)	
OVERTIME	\$ 4,500	\$ 4,460	\$ (40)	
FICA	\$ 6,885	\$ 4,643	\$ (2,242)	
RETIREMENT	\$ 26,109	\$ 20,949	\$ (5,160)	
HEALTH INSURANCE	\$ 18,720	\$ 10,732	\$ (7,988)	
TOTAL PERSONNEL SERVICES	\$ 146,214	\$ 97,012	\$ (49,202)	
PROFESSIONAL SERVICES	\$ 10,000	\$ 10,000	\$ -	
TRAVEL	\$ -	\$ 2,600	\$ 2,600	
COMMUNICATIONS	\$ 6,200	\$ 10,000	\$ 3,800	
UTILITIES	\$ 4,900	\$ 8,000	\$ 3,100	
REPAIR EQUIP.	\$ 2,000	\$ 4,000	\$ 2,000	
OTHER CHARGES-ADMINISTRATIVE	\$ 9,500	\$ 9,500	\$ -	
OFFICE SUPPLIES-LE	\$ 10,615	\$ 4,000	\$ (6,615)	
OPERATING SUPPLIES (GAS & LUB.)	\$ 5,000	\$ 6,000	\$ 1,000	
OPERATING SUPPLIES (UNIFORMS)	\$ 700	\$ 500	\$ (200)	
BOOKS & PUBLICATIONS	\$ 1,000	\$ 600	\$ (400)	
TOTAL OPERATING SERVICES	\$ 49,915	\$ 55,200	\$ 5,285	
CAPITAL OUTLAY - AUTOS	\$ -	\$ -	\$ -	
CAPITAL OUTLAY - RADIOS	\$ -	\$ -	\$ -	
CAPITAL OUTLAY - OTHER EQUIPMENT (Tech upgrades)	\$ -	\$ 49,332	\$ 49,332	
TOTAL CAPITAL OUTLAY	\$ -	\$ 49,332	\$ 49,332	
TOTAL EOC	\$196,129	\$201,544	\$5,415	2.76%
EOC REVENUE				
50-50 FEDERAL GRANT (EMPG)	\$ 54,713	\$ 55,128	\$ 415	
EMPG-AARP GRANT	\$ -	\$ -	\$ -	
CERT GRANT (Community Emerg. Response)	\$ 5,000	\$ 5,000	\$ -	
Base/State Grant Revenue (EMPA)	\$ 105,806	\$ 105,806	\$ -	
County In-kind Revenue	\$ 35,610	\$ 35,610	\$ -	
TOTAL EOC REVENUE	\$201,129	\$201,544	\$415	0.21%



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JEFFERSON COUNTY, FLORIDA THE KEYSTONE COUNTY-ESTABLISHED 1827

1484 SOUTH JEFFERSON STREET; MONTICELLO, FLORIDA 32344

PHONE: (850)-342-0287

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District 1 Chair

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J T Surles

District 3 Vice Chair

Austin Hosford

District 4

Stephen Walker

District 5

Memorandum

To: Lois Howell-Hunter, Tax Collector

Through: Shannon Metty, County Manager

From: Gustavo Rojas, County Budget Officer

Date: September 20, 2023

Subject: Approval of FY 2023-24 Budget – Tax Collector

In accordance with county resolution 2023-45, adopting the final budget for Jefferson County for the Fiscal Year commencing October 1, 2023, and ending September 30, 2024.

The commission approves the appropriations of the Tax Collector's budget for the 23-24 Fiscal Year in amount of **\$604,350** in accordance with the approved budget (Exhibit A & B). The Tax Collector is approved to receive revenue estimates of \$1,054,350 and return to the board any excess fees.

- Tax Collector – General Government Expenses–**\$608,557**

This letter also serves as notice that all employees participating in the county's health insurance plan shall contribute to coverage above the single employee as directed by the board.

Any changes to your budget as approved by the Board must be made in accordance with Florida Statutes, 129.06(2), Florida Statutes. If any budget amendments are needed, your office may request an amendment to the budget at any time during the fiscal year.

CC: Heather Encinosa, County Attorney
Evan Rosenthal, Deputy County Attorney
Chris Tuten, County Commission Chair
J.T. Surles, County Commission Vice-Chair

**BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2023-24 BUDGET BY APPROPRIATION CATEGORY**

COUNTY _____

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 6/30/23	REQUEST 2023-24	(INCREASE/DECREASE)		AMOUNT APPROVED 2023-24	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$361,092	\$440,818	\$254,357	\$455,950	\$15,132	3.43%			
OPERATING EXPENSES (Sch. II)	\$134,774	\$145,900	\$120,437	\$148,400	\$2,500	1.71%			
OPERATING CAPITAL OUTLAY (Sch. III)						----			
TOTAL EXPENDITURES	\$495,866	\$586,718	\$374,794	\$604,350	\$17,632	3.01%			
NUMBER OF POSITIONS		8		8					
					COL (5) - (3) COL (6) / (3)				

**BUDGET SUMMARY - CONSTITUTIONAL OFFICERS
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2023-2024**

	CLERK OF THE COURT*	PROPERTY APPRAISER	Supervisor of Elections	Tax Collector	Sheriff **	Total
Estimated Revenues:						
Ad Valorem						-
Charges for Services	110,912	25,500		1,054,350	33,000	1,223,762
Intergovernmental Revenue	109,092	5,900			823,098	938,090
Licenses and Permits						-
Fines & Forfeitures						-
Interest Earned						-
Total Revenues	220,004	31,400	-	1,054,350	856,098	2,161,852
Other Financing Sources						
Operating Transfers In	394,082	823,197	608,557		6,144,890	7,970,726
Total Revenue and Finance	614,086	854,597	608,557	1,054,350	7,000,988	10,132,578
Expenditures						
General Government	394,082	854,597	608,557	604,350	-	2,461,586
Public Safety					7,000,988	7,000,988
Court Services	220,004					220,004
Physical Environment						-
Transportation						-
Debt Service						-
Human Services						-
Economic Environment						-
Culture and Recreation						-
Total Expenditures	614,086	854,597	608,557	604,350	7,000,988	9,682,578
Other Financing Uses						
Operating Transfers Out				450,000		450,000
Transfers to Constitutional Officers						-
Total Other Financing Uses	-		-	450,000	-	450,000

*Clerk of the Court includes Clerk to Board and Child Support.

** Sheriff's BOCC Operating Budget includes JCSO, Jail, & 911-Dispatch.