



2024 – 2025

BOARD OF COUNTY COMMISSIONERS

JEFFERSON COUNTY, FLORIDA

County Manager's Proposed Budget

2024 – 2025

Presented on July 11th, 2024

Chris Tuten
District 1

Gene Hall
District 2

J T Surles
District 3 Chair

Austin Hosford
District 4 Vice-Chair

Ben White
District 5

FY 2024-25 Revenues & Appropriations Summary

- The County Manager is proposing to the Board of County Commissioners to adopt an operating budget that totals \$54,948,498 in budget authority for appropriated expenditures and reserves. This includes \$8,740,534 in operating transfers between funds.
- This budget sets the millage rate at 7.9500 per thousand dollars for FY 24-25, unchanged from the prior fiscal year. This is a 1.56% tax increase which will provide an additional \$281,447 increase in ad-valorem revenue. The rolled-back rate is 7.8266, which would be a decrease of \$0.12 per thousand dollars.
- The General Fund’s contingency is budgeted to be \$502,254. Contingency will make up 1.09% of the total revenues (excludes constitutional officer’s special revenues).
- The Solid Waste Non-Ad Valorem assessment shall remain at \$248 for all residential dwellings and removed the assessment for all commercial properties.
- The Fire Non-Ad Valorem assessment shall remain \$198 for all residential dwellings and \$0.04 per square foot on commercial.
- The county is projected to see an increase of \$455,965 of state levied taxes associated to sales and use tax & fiscally constrained funding.
- Motor Fuel taxes are projected to increase \$61,277.
- This proposed budget includes the expense of \$17,757,920 in reimbursable grants and capital projects.
- The County will also begin Phase I of updating the Land Development Code, this will cost the County \$100,000.

Mandatory, Projected and Elective Increases

- The County Manager is proposing a 3% Cost of Living increase for all county employees & a 2% additional increase for competitive pay for Fire & EMS employees. An increase of \$167,367 & \$42,496 respectively. The County minimum wage shall increase to \$14.00 on October 1, 2024. An increase of \$15,352.
- During the 2024 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 13.63% for regular, 32.79% for special risk, & 58.68% for constitutional-local government employees, effective July 1, 2024.
- Health insurance costs will increase 9.79% for FY 24-25. 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 \$148,501.

	<u>Employee</u>	<u>Additional Family</u>	<u>Monthly</u>	<u>Employee</u>	<u>BOCC Contribution</u>
	\$	Members	Cost	Contribution	\$
Single	938.85	-	938.85	-	938.85
Spouse	938.85	592.79	1,531.64	211.94	1,319.70
Children	938.85	862.66	1,801.51	308.43	1,493.08
Family	938.85	1,400.59	2,339.44	500.00	1,839.44

Revenues & Appropriation by Category

Revenues by Source	Amount (\$)	% of Budget
Cash Carryforward	\$ 7,018,000	12.77%
Ad Valorem Taxes	\$ 8,242,630	15.00%
Taxes	\$ 4,098,362	7.46%
Sales & Use Taxes	\$ 3,915,000	7.12%
Charges for Services	\$ 2,176,994	3.96%
Grants	\$ 14,278,296	25.98%
Intergovernmental Revenue	\$ 4,909,799	8.94%
Licenses & Permits	\$ 405,603	0.74%
Fines & Forfeitures	\$ 584,400	1.06%
Interest Earned/Other	\$ 116,880	0.21%
Operating Transfers In	\$ 8,740,534	15.91%
Transfer from Constitutional Officers	\$ 462,000	0.84%
Total	\$ 54,948,498	

Appropriations by Use	Amount (\$)	% of Budget
General Governmental	\$ 3,653,950	6.65%
Public Safety	\$ 5,698,372	10.37%
Physical Environment	\$ 2,574,024	4.68%
Transportation	\$ 12,152,492	22.12%
Debt Services	\$ 1,345,265	2.45%
Human Services	\$ 499,585	0.91%
Economic Environment	\$ 9,049,830	16.47%
Culture and Recreation	\$ 1,083,197	1.97%
Court-Related Services	\$ 704,000	1.28%
Contingency	\$ 502,254	0.91%
Operating Transfers Out	\$ 8,740,534	15.91%
Transfers to Constitutional Officers	\$ 8,944,995	16.28%
Total	\$ 54,948,498	

Major Debts

The County continues to pay off its three road bonds during FY 24-25 through its Debt Services Funds. The total debt payables owed shall be \$980,435. The revenues generated and used to subsidize these paybacks are the Local Option Fuel Tax & the Additional 5 cent Local Option Gas Tax. The principal payments are made annually, and interest payments are made semiannually.

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

	Principal	Interest	Total
2012 Bond	\$235,000	\$62,820	\$297,820
2018 Bond	\$260,000	\$137,815	\$397,815
2022 Bond	\$135,000	\$149,800	\$284,800
Total	\$630,000	\$350,435	\$980,435

Capital & Infrastructure Improvements

The County Manager's proposed budget includes major investments in infrastructure through its Grants and Capital Projects Funds.

SCOP, SCRAP, BSCOP & CIGP

The County has been previously awarded \$10,239,920 in reimbursable grants for the resurfacing of selected paved roads and bridges. Some projects include additional widening of the roads and drainage. The county has procured or plans to procure well qualified contracts for the following projects.

- Waukeena Highway – US 27 to Nash Rd - \$2,545,865
- Government Farms Rd – 257 to Parker Pond Rd - \$1,000,946
- Old Lloyd Rd – Lloyd Creek Rd to I10 Overpass - \$747,564
- Wolf Creek Bridge – Ashville Highway - \$185,099
- Ashville Highway – St. Margaret to Bassett Dairy - \$1,651,786
- Boston Highway – State Line to Still Rd - \$2,014,259
- Boston Highway – Still Rd to Giley Rd - \$2,094,401

Capital Improvements

The county is also committing various grants and surplus revenues received in prior years and during the upcoming fiscal year to large infrastructure projects.

- American Rescue Plan – Broadband Expansion - \$3,400,000
- FY 24-25 State Appropriation – Private Road Grant - \$3,225,000
- Historic Preservation Grant – Building A East Wing - \$500,000
- Industrial Park Surplus Revenue – Mosquito Control Building - \$331,000
- Health Department Donation & Match – Pickleball Courts - \$110,000

General Budget Summary FY 2024 - 2025 - Proposed 07-11-24

Fund	Revenues			Expenditures				Fund Balance
	Revenues	Transfer In	Total Fund Revenues	Expenditures	Contingency	Transfer out of Fund	Total Fund Expenditures	
General	\$ 16,106,270	\$ -	\$ 16,106,270	\$ 7,853,047	\$ 502,254	\$ 7,750,969	\$ 16,106,270	\$ -
County Road Bond Fund	\$ 985,000	\$ -	\$ 985,000	\$ -	\$ -	\$ 985,000	\$ 985,000	\$ -
Debt Service 12 & 22 Rd Bd	\$ -	\$ 582,620	\$ 582,620	\$ 582,620	\$ -	\$ -	\$ 582,620	\$ -
Debt Services 2018 Bond	\$ -	\$ 402,380	\$ 402,380	\$ 397,815	\$ -	\$ 4,565	\$ 402,380	\$ -
Fine & Forfeiture	\$ 697,360	\$ 6,374,784	\$ 7,072,144	\$ 7,072,144	\$ -	\$ -	\$ 7,072,144	\$ -
Fire	\$ 2,221,200	\$ -	\$ 2,221,200	\$ 2,221,200	\$ -	\$ -	\$ 2,221,200	\$ -
Solid	\$ 2,200,498	\$ -	\$ 2,200,498	\$ 2,200,498	\$ -	\$ -	\$ 2,200,498	\$ -
County Transp. Trust Fund	\$ 1,383,383	\$ 829,019	\$ 2,212,402	\$ 2,212,402	\$ -	\$ -	\$ 2,212,402	\$ -
EMS	\$ 1,737,300	\$ -	\$ 1,737,300	\$ 1,737,300	\$ -	\$ -	\$ 1,737,300	\$ -
911	\$ 181,765	\$ 503,731	\$ 685,496	\$ 685,496	\$ -	\$ -	\$ 685,496	\$ -
FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ 11,689,920	\$ -	\$ 11,689,920	\$ 11,689,920	\$ -	\$ -	\$ 11,689,920	\$ -
Tourist Dev.	\$ 86,700	\$ -	\$ 86,700	\$ 86,700	\$ -	\$ -	\$ 86,700	\$ -
Capital Project	\$ 7,518,000	\$ 48,000	\$ 7,566,000	\$ 7,566,000	\$ -	\$ -	\$ 7,566,000	\$ -
Special Revenue - Const.	\$ 1,230,268	\$ -	\$ 1,230,268	\$ 1,230,268	\$ -	\$ -	\$ 1,230,268	\$ -
Totals	\$ 46,207,964	\$ 8,740,534	\$ 54,948,498	\$ 45,705,710	\$ 502,254	\$ 8,740,534	\$ 54,948,498	\$ -

BUDGET SUMMARY
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2024-2025

	General Fund*	Special Revenue Funds *	Transportation	Capital Project Fund	Debt Service	BOCC Total
CASH BALANCE BROUGHT FORWARD				7,018,000		7,018,000
ESTIMATED REVENUES:						
Taxes: Millage per \$1000**	8,242,630	-	-	-	-	8,242,630
Ad Valorem Taxes 7.9500 Mills						
Taxes **	-	3,972,362	126,000	-	-	4,098,362
Sales & Use Taxes**	3,915,000	-	-	-	-	3,915,000
Charges for Services	52,000	2,074,565	50,429	-	-	2,176,994
Grants	265,000	13,513,296	-	500,000	-	14,278,296
Intergovernmental Revenue**	2,721,137	1,006,708	1,181,954	-	-	4,909,799
Licenses & Permits	405,603	-	-	-	-	405,603
Fines & Forfeitures	-	584,400	-	-	-	584,400
Interest Earned/Other	42,900	48,980	25,000	-	-	116,880
TOTAL REVENUES	15,644,270	21,200,311	1,383,383	7,518,000	-	45,745,964
OTHER FINANCING SOURCES						
Other Financing Sources						
Operating Transfers In	-	6,878,515	829,019	48,000	985,000	8,740,534
Transfers from Board of County Commissioners						-
Transfer from Constitutional Officers	462,000	-	-	-	-	462,000
TOTAL OTHER FINANCING SOURCES	462,000	6,878,515	829,019	48,000	985,000	9,202,534
TOTAL ESTIMATED REVENUE AND FINANCING SOURCES AND CASH *	16,106,270	28,078,826	2,212,402	7,566,000	985,000	54,948,498
EXPENDITURES						
General Governmental	3,567,250	86,700	-	-	-	3,653,950
Public Safety	415,634	5,282,738	-	-	-	5,698,372
Physical Environment	438,526	2,135,498	-	-	-	2,574,024
Transportation	-	10,239,920	1,912,572	-	-	12,152,492
Debt Services	-	65,000	299,830	-	980,435	1,345,265
Human Services	499,585	-	-	-	-	499,585
Economic Environment	33,830	1,450,000	-	7,566,000	-	9,049,830
Court-Related Services		704,000				704,000
Culture and Recreation	912,897	170,300	-	-	-	1,083,197
Contingency	502,254	-	-	-	-	502,254
TOTAL EXPENDITURES	6,369,976	20,134,156	2,212,402	7,566,000	980,435	37,262,969
OTHER FINANCING USES						
Operating Transfers Out	7,750,969	985,000	-	-	4,565	8,740,534
Transfers to Constitutional Officers	1,985,325	6,959,670	-	-	-	8,944,995
Reserves						-
TOTAL OTHER FINANCING USES	9,736,294	7,944,670	-	-	4,565	17,685,529
TOTAL APPROPRIATED EXPENDITURES AND RESERVES*	16,106,270	28,078,826	2,212,402	7,566,000	985,000	54,948,498
	-	-	-	-	-	-

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 2024-2025**

	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	1,419,250	1,550,992	-	955,000	-	-	-	-	-	3,972,362
Charges for Services	-	-	49,925	1,950	500,756	-	-	1,521,934	-	-	60,000	-	2,134,565
Intergovernmental Revenue	-	-	84,720	-	-	-	30,000	-	86,700	484,288	261,000	-	946,708
Grants	11,689,920	495,960	-	800,000	145,750	170,300	-	211,366	-	-	-	-	13,513,296
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	201,400	-	-	-	-	-	-	-	-	361,000	22,000	584,400
Interest Earned/Misc	-	-	-	-	3,000	-	-	4,000	-	41,980	-	-	48,980
Total Revenues	11,689,920	697,360	181,765	2,221,200	2,200,498	170,300	985,000	1,737,300	86,700	526,268	682,000	22,000	21,200,311
Other Financing Sources													
Operating Transfers In	-	6,374,784	503,731	-	-	-	-	-	-	-	-	-	6,878,515
Total Revenue and Transfers	11,689,920	7,072,144	685,496	2,221,200	2,200,498	170,300	985,000	1,737,300	86,700	526,268	682,000	22,000	28,078,826
Expenditures													
General Government	-	-	-	-	-	-	-	-	86,700	-	-	-	86,700
Public Safety	-	732,970	65,000	2,221,200	-	-	-	1,737,300	-	526,268	-	-	5,282,738
Physical Environment	-	-	-	-	2,135,498	-	-	-	-	-	-	-	2,135,498
Transportation	10,239,920	-	-	-	-	-	-	-	-	-	-	-	10,239,920
Debt Service	-	-	-	-	65,000	-	-	-	-	-	-	-	65,000
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Environment	1,450,000	-	-	-	-	-	-	-	-	-	-	-	1,450,000
Court-Related	-	-	-	-	-	-	-	-	-	-	682,000	22,000	704,000
Culture and Recreation	-	-	-	-	-	170,300	-	-	-	-	-	-	170,300
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	11,689,920	732,970	65,000	2,221,200	2,200,498	170,300	-	1,737,300	86,700	526,268	682,000	22,000	20,134,156
Other Financing Uses													
Operating Transfers Out	-	-	-	-	-	-	985,000	-	-	-	-	-	985,000
Transfers to Constitutional Officers	-	6,339,174	620,496	-	-	-	-	-	-	-	-	-	6,959,670
Total Other Financing Uses	-	6,339,174	620,496	-	-	-	985,000	-	-	-	-	-	7,944,670
Total Expenditures Other	11,689,920	7,072,144	685,496	2,221,200	2,200,498	170,300	985,000	1,737,300	86,700	526,268	682,000	22,000	28,078,826

**BUDGET SUMMARY - CONSTITUTIONAL OFFICERS
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2024-2025**

	CLERK OF THE COURT*	CLERK COURT	CLERK REC MOD	PROPERTY APPRAISER	Supervisor of Elections	Tax Collector	Sheriff **	Total
Estimated Revenues:								
Ad Valorem								-
Charges for Services	60,000	-	22,000	25,500		1,054,350	23,000	1,184,850
Intergovernmental Revenue	45,000	216,000		5,900			846,082	1,112,982
Licenses and Permits								-
Fines & Forfeitures		361,000						361,000
Interest Earned								-
Total Revenues	105,000	577,000	22,000	31,400	-	1,054,350	869,082	2,658,832
Other Financing Sources								
Operating Transfers In	475,000			859,207	651,118		6,959,670	8,944,995
Total Revenue and Finance	580,000	577,000	22,000	890,607	651,118	1,054,350	7,828,752	11,603,827
Expenditures								
General Government	475,000			890,607	651,118	604,350	-	2,621,075
Public Safety							7,828,752	7,828,752
Court Services	105,000	577,000	22,000					704,000
Physical Environment								-
Transportation								-
Debt Service								-
Human Services								-
Economic Environment								-
Culture and Recreation								-
Total Expenditures	580,000	577,000	22,000	890,607	651,118	604,350	7,828,752	11,153,827
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 - CAPITAL PROJECTS
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2024-2025

	18 CAPITAL PROJECTS	Total
Estimated Revenues:	-	-
Cash Carryforward	7,518,000	7,518,000
Ad Valorem		-
Charges for Services		-
Debt Proceeds	-	-
Intergovernmental Revenue		-
Licenses and Permits		-
Fines & Forfeitures		-
Interest Earned		-
Total Revenues	-	-
Other Financing Sources		
Operating Transfers In	48,000	48,000
Expenditures		
General Government		-
Public Safety		-
Physical Environment		-
Transportation		-
Debt Service		-
Human Services		-
Economic Environment	7,566,000	7,566,000
Culture and Recreation		-
Total Expenditures	7,566,000	7,566,000
Other Financing Uses		
Operating Transfers Out	-	-
Transfers to Constitutional Officers	-	-
Total Other Financing Uses	-	-

BUDGET SUMMARY - DEBT SERVICES
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2024-2025

	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	582,620	402,380	985,000
Expenditures			
General Government	-	-	-
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Debt Service	582,620	397,815	980,435
Human Services	-	-	-
Economic Environment	-	-	-
Culture and Recreation	-	-	-
Total Expenditures	582,620	397,815	980,435
Other Financing Uses			
Operating Transfers Out	-	4,565	4,565
Transfers to Constitutional Officers	-	-	-
Total Other Financing Uses	-	4,565	4,565

General Fund

Revenues

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
01-311-000.00	Ad Valorem Revenue	\$ 7,847,759	\$ 6,679,799	\$ 8,242,630	\$ 394,871
01-312-000.00	Loc Option Sales Tax-Rev	\$ 1,747,270	\$ 947,580	\$ 1,815,000	\$ 67,730
01-312-200.00	2021-Dirty Pecan	\$ 25,000	\$ -	\$ 25,000	\$ -
01-321-000.00	Home Occup & Business Lic	\$ 2,200	\$ -	\$ 2,200	\$ -
01-322-110.00	County Building Permits	\$ 216,005	\$ 40,861	\$ 221,300	\$ 5,295
01-322-120.00	City Building Permits	\$ 78,500	\$ 21,382	\$ 83,500	\$ 5,000
01-322-130.00	Driveway Permits	\$ 2,500	\$ 1,272	\$ 2,500	\$ -
01-322-140.00	911 Addresses	\$ 4,000	\$ 1,140	\$ 4,000	\$ -
01-324-210.00	Fire Rescue Impact Fee	\$ 7,000	\$ 2,647	\$ 7,000	\$ -
01-324-510.00	Medical Impact Fee	\$ 5,000	\$ 3,327	\$ 5,000	\$ -
01-329-000.00	Contractor Licenses	\$ 250	\$ -	\$ 426	\$ 176
01-329-100.00	Dev Code Permits & Public	\$ 79,677	\$ 18,636	\$ 79,677	\$ -
01-334-720.00	State Library Aid	\$ 300,000	\$ -	\$ 230,000	\$ (70,000)
01-335-120.00	State Revenue Sharing	\$ 582,283	\$ 300,422	\$ 599,000	\$ 16,717
01-335-130.00	Insurance Agents Licenses	\$ 6,000	\$ 11,067	\$ 6,000	\$ -
01-335-140.00	Mobile Home Licenses	\$ 13,000	\$ 9,297	\$ 13,000	\$ -
01-335-150.00	Alcoholic Beverages	\$ 3,000	\$ 5,233	\$ 3,000	\$ -
01-335-160.00	Racing Tax	\$ 111,625	\$ 83,719	\$ 111,625	\$ -
01-335-181.00	Local Gov Half-Cent Sales	\$ 1,943,212	\$ 1,028,689	\$ 2,100,000	\$ 156,788
01-335-190.00	Fiscally Const	\$ 372,665	\$ 151,738	\$ 335,000	\$ (37,665)
01-335-190.01	Amendment 1 Offset	\$ 950,000	\$ 977,222	\$ 1,257,474	\$ 307,474
01-335-190.04	Amendment 4 Offset	\$ 318,250	\$ 340,781	\$ 349,888	\$ 31,638
01-336-000.00	Statement Payment in Lieu Tax	\$ 7,000	\$ -	\$ 7,000	\$ -
01-341-100.00	Record Indexing	\$ 21,000	\$ 6,780	\$ 21,000	\$ -
01-341-510.00	Tax Collector Fees	\$ 450,000	\$ 462,000	\$ 462,000	\$ 12,000
01-341-550.00	Supervisor/Election Fees	\$ 1,000	\$ 301	\$ 1,000	\$ -
01-343-450.01	Mosquito Control Grant	\$ 35,000	\$ 9,735	\$ 35,000	\$ -
01-346-400.00	Animal Control Fees	\$ 13,000	\$ 3,871	\$ 13,000	\$ -
01-347-200.00	Recreation/Regist Fees	\$ 12,000	\$ 3,811	\$ 12,000	\$ -
01-347-200.01	Rec - Sponsorships	\$ -	\$ -	\$ 5,000	\$ 5,000
01-361-000.00	Interest	\$ 5,000	\$ 173	\$ 5,000	\$ -
01-362-000.02	Rent Income/Industri Park	\$ 15,000	\$ 2,433	\$ -	\$ (15,000)
01-362-000.05	Rent Income/POP's Sanitation	\$ 10,000	\$ 3,129	\$ -	\$ (10,000)
01-362-000.06	Jeffco Homeschool Assoc	\$ 500	\$ -	\$ 500	\$ -
01-362-500.00	Valley View Non Ad Valor	\$ 14,150	\$ 10,813	\$ 14,150	\$ -
01-364-410.01	Sale of Surplus Buildings	\$ -	\$ 331,300	\$ -	\$ -
01-366-900.00	Library Unanticipated Rev	\$ -	\$ -	\$ 2,400	\$ 2,400
01-369-900.00	Miscellaneous Revenue	\$ 35,000	\$ 154	\$ 35,000	\$ -
Total General Fund Revenue		\$ 15,233,846	\$ 11,464,664	\$ 16,106,270	\$ 872,424

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
01-2101-511.110	Board of Co Comm. - Salary	\$ 160,170	\$ 79,370	\$ 170,080	\$ 9,910
01-2101-511.210	FICA	\$ 12,253	\$ 5,381	\$ 13,011	\$ 758
01-2101-511.220	Retirement	\$ 93,988	\$ 42,416	\$ 99,803	\$ 5,815
01-2101-511.230	Employee Health Ins	\$ 75,652	\$ 35,798	\$ 102,065	\$ 26,413
01-2101-511.240	Workers Compensation Ins	\$ 240	\$ 109	\$ 255	\$ 15
01-2101-511.400	Travel	\$ 8,000	\$ -	\$ 8,000	\$ -
	Total for BOCC	\$ 350,303	\$ 163,074	\$ 393,214	\$ 42,911
01-2102-513.120	County Coord Salaries	\$ 262,503	\$ 102,520	\$ 327,028	\$ 64,525
01-2102-513.210	FICA	\$ 20,081	\$ 7,787	\$ 25,018	\$ 4,937
01-2102-513.220	Retirement	\$ 55,677	\$ 24,911	\$ 65,296	\$ 9,619
01-2102-513.231	Employee Health Insurance	\$ 19,570	\$ 1,667	\$ 33,343	\$ 13,773
01-2102-513.240	Workers Compensation Ins	\$ 6,405	\$ 2,735	\$ 7,979	\$ 1,574
01-2102-513.400	Travel	\$ 3,000	\$ -	\$ 3,000	\$ -
01-2102-513.410	Communications	\$ 1,500	\$ 272	\$ 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	\$ 9,510	\$ 20,000	\$ -
01-2102-513.520	Operating Supplies	\$ 1,000	\$ -	\$ 1,000	\$ -
	Total for County Manager	\$ 402,578	\$ 149,402	\$ 497,006	\$ 94,428
01-2103-514.120	County Attorney-Retainer	\$ 140,000	\$ 56,860	\$ 147,000	\$ 7,000
01-2103-514.540	Co Attorney-Membership Dues	\$ -	\$ -	\$ 35,000	\$ 35,000
	Total for Legal	\$ 140,000	\$ 56,860	\$ 182,000	\$ 42,000
01-2104-513.230	Health Ins-Comm/Const	\$ 360,000	\$ 180,748	\$ 442,000	\$ 82,000
01-2104-513.310	Professional Services	\$ 150,000	\$ 30,397	\$ 165,000	\$ 15,000
01-2104-513.320	Audit Fees	\$ 100,000	\$ 38,426	\$ 100,000	\$ -
01-2104-513.420	Postage	\$ 6,000	\$ 4,070	\$ 6,000	\$ -
01-2104-513.450	Insurance - Prop/Auto/Liab	\$ 490,950	\$ 500,491	\$ 525,000	\$ 34,050
01-2104-513.451	Workers Compensation Ins	\$ 98,285	\$ 39,778	\$ 98,285	\$ -
01-2104-513.490	Legal Advertising	\$ 5,000	\$ 1,136	\$ 5,000	\$ -
01-2104-513.491	Miscellaneous Expenditure	\$ 25,000	\$ 9,263	\$ 25,000	\$ -
01-2104-513.510	Office Supplies	\$ 2,500	\$ 2,678	\$ 2,500	\$ -
01-2104-513.525	IT Expenses	\$ 30,000	\$ 24,131	\$ 54,000	\$ 24,000
01-2104-513.540	Membership Dues	\$ 9,000	\$ 8,715	\$ 9,000	\$ -
01-2104-513.541	Dues-APLA Red Pln Council	\$ 7,500	\$ 4,648	\$ 7,500	\$ -
01-2104-559.311	Boat Ramp Improvements	\$ 8,350	\$ -	\$ 8,350	\$ -
	Total for General Non-Department	\$ 1,292,585	\$ 844,481	\$ 1,447,635	\$ 155,050
01-2211-513.510	TRIM Notices	\$ 6,250	\$ -	\$ 8,000	\$ 1,750

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
01-2211-513.930	Propert Appraiser	\$ 823,197	\$ 422,687	\$ 859,207	\$ 36,010
	Total for Property Appraiser	\$ 829,447	\$ 422,687	\$ 867,207	\$ 37,760
01-2320-513.930	Transfer to Clerk Fund 17	\$ 394,082	\$ 197,042	\$ 475,000	\$ 80,918
	Total for Clerk of Courts	\$ 394,082	\$ 197,042	\$ 475,000	\$ 80,918
01-2322-516.120	Circuit Employees/Co Exp	\$ 4,057	\$ 5,897	\$ 4,057	\$ -
01-2322-516.312	Sheriffs Ser./Ch Support	\$ 3,000	\$ (3,309)	\$ 3,000	\$ -
01-2322-516.313	Circuit Fil Fees	\$ 15,000	\$ -	\$ 15,000	\$ -
01-2322-516.410	Communications	\$ 7,655	\$ 526	\$ 7,655	\$ -
01-2322-516.470	Trial Courts Marshall	\$ 2,148	\$ -	\$ 2,148	\$ -
01-2322-516.510	Office Supplies	\$ 1,200	\$ 862	\$ 1,200	\$ -
01-2322-516.640	Capital Outlay	\$ 8,000	\$ 698	\$ 8,000	\$ -
	Total for Circuit Court	\$ 41,060	\$ 4,674	\$ 41,060	\$ -
01-2324-516.410	Communications	\$ 2,000	\$ 285	\$ 2,000	\$ -
01-2324-516.441	Equipment Leases	\$ 300	\$ 95	\$ 300	\$ -
01-2324-516.460	Equipment Maintenance	\$ 100	\$ -	\$ 100	\$ -
01-2324-516.510	Office Supplies	\$ 250	\$ 270	\$ 250	\$ -
	Total for County Court	\$ 2,650	\$ 650	\$ 2,650	\$ -
01-2325-516.410	Communications	\$ 375	\$ -	\$ 375	\$ -
01-2325-516.689	JASC PRO RATA Share	\$ 3,492	\$ -	\$ 3,492	\$ -
	Shared Court Services 1	\$ 3,867	\$ -	\$ 3,867	\$ -
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	\$ 9,000	\$ 8,376	\$ 9,000	\$ -
01-2332-516.401	IT Training	\$ -	\$ -	\$ -	\$ -
01-2332-516.410	Communications	\$ 10,000	\$ 4,102	\$ 10,000	\$ -
01-2332-516.461	Office Equipment Maint	\$ 5,500	\$ 8,050	\$ 5,500	\$ -
01-2332-516.462	Contractual Services	\$ 11,000	\$ -	\$ 11,000	\$ -
01-2332-516.564	Capital Outlay	\$ 3,000	\$ -	\$ 3,000	\$ -
	Total for State Attorney	\$ 38,500	\$ 20,610	\$ 38,500	\$ -
01-2333-516.340	Janitorial Services	\$ 4,716	\$ 3,270	\$ 4,716	\$ -
01-2333-516.341	Contractual Services	\$ 6,000	\$ 3,855	\$ 6,000	\$ -
01-2333-516.410	Communications	\$ 4,337	\$ 2,081	\$ 4,337	\$ -
01-2333-516.460	Building Materials	\$ 1,039	\$ -	\$ 1,039	\$ -
01-2333-516.510	Office Supplies	\$ 3,180	\$ 225	\$ 3,180	\$ -
01-2333-516.520	Equipment <\$750	\$ 2,999	\$ -	\$ 2,999	\$ -
01-2333-516.540	Subscriptions (Only Inv.)	\$ 1,994	\$ -	\$ 1,994	\$ -
	Total for Public Defender	\$ 24,265	\$ 9,431	\$ 24,265	\$ -
01-2440-519.810	Voting Sys Assistance Gr	\$ -	\$ 40,211	\$ -	\$ -
01-2440-519.930	Supervisor Of Elections	\$ 608,557	\$ 359,602	\$ 651,118	\$ 42,561
	Total for Supervisor of Elections	\$ 608,557	\$ 399,813	\$ 651,118	\$ 42,561
01-2670-519.340	Courthouse Janitorial Ser	\$ 16,500	\$ 7,170	\$ 16,500	\$ -
01-2670-519.410	Communications	\$ 13,000	\$ 6,998	\$ 13,000	\$ -
01-2670-519.430	Utilities	\$ 17,500	\$ 8,566	\$ 17,500	\$ -
01-2670-519.441	Rents & Leases	\$ 12,500	\$ 5,216	\$ 12,500	\$ -
01-2670-519.460	Building Maintenance	\$ 32,500	\$ 14,308	\$ 32,500	\$ -
01-2670-519.461	Office Equipment Maint	\$ 2,500	\$ -	\$ 2,500	\$ -
01-2670-519.491	Miscellaneous Expenditure	\$ 5,000	\$ 81	\$ 5,000	\$ -
01-2670-519.520	Operating Supplies	\$ 4,500	\$ 10,509	\$ 4,500	\$ -
	Total for Courthouse	\$ 104,000	\$ 52,848	\$ 104,000	\$ -
01-2671-519.340	Admin Bldg Janitorial Ser	\$ 70,000	\$ 26,711	\$ 70,000	\$ -
01-2671-519.410	Communications	\$ 21,500	\$ 8,808	\$ 21,500	\$ -
01-2671-519.430	Utilities	\$ 42,250	\$ 29,346	\$ 55,000	\$ 12,750
01-2671-519.440	Rent	\$ 7,000	\$ 2,010	\$ 7,000	\$ -
01-2671-519.441	Rent & Leases	\$ 2,000	\$ 17,975	\$ 2,000	\$ -
01-2671-519.460	Building Maintenance	\$ 291,609	\$ 90,247	\$ 200,000	\$ (91,609)
	Total for Other Admin Buildings	\$ 434,359	\$ 175,097	\$ 355,500	\$ (78,859)
01-2780-515.120	County Planning - Salary	\$ 105,000	\$ 23,273	\$ 128,750	\$ 23,750
01-2780-515.210	FICA	\$ 8,033	\$ 1,443	\$ 9,849	\$ 1,816
01-2780-515.220	Retirement	\$ 14,249	\$ 3,158	\$ 17,549	\$ 3,300
01-2780-515.230	Employee Health Insurance	\$ 39,140	\$ 6,910	\$ 44,152	\$ 5,012
01-2780-515.240	Workers Compensation Ins	\$ 158	\$ -	\$ 193	\$ 35
01-2780-515.310	Consultant Fees	\$ 50,000	\$ 7,870	\$ 150,000	\$ 100,000
01-2780-515.340	Janitorial Services	\$ 2,400	\$ 1,400	\$ 2,400	\$ -
01-2780-515.410	Communications	\$ 1,000	\$ 574	\$ 1,000	\$ -
01-2780-515.420	Postage	\$ 1,500	\$ 288	\$ 1,500	\$ -
01-2780-515.430	Utilities	\$ 2,500	\$ 1,161	\$ 2,500	\$ -
01-2780-515.441	Rents & Leases	\$ 3,775	\$ 2,965	\$ 3,775	\$ -
01-2780-515.461	Office Equipment Maint	\$ 500	\$ -	\$ 500	\$ -
01-2780-515.490	Legal Advertising	\$ 1,200	\$ 130	\$ 1,200	\$ -
01-2780-515.510	Office Supplies	\$ 1,200	\$ 391	\$ 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	\$ 235,755	\$ 49,563	\$ 369,668	\$ 133,913
01-2781-519.810	Chamber of Commerce	\$ 12,000	\$ 12,000	\$ -	\$ -
01-2781-519.820	Main Street	\$ 4,000	\$ -	\$ -	\$ (4,000)
01-2781-519.830	Economic Development	\$ 45,000	\$ 295	\$ -	\$ (45,000)
01-2781-519.881	Small Grant Program	\$ -	\$ -	\$ 15,000	\$ 15,000
01-2781-519.882	Senior Center	\$ 30,000	\$ -	\$ 30,000	\$ -
01-2781-519.886	Dirty Pecan	\$ 25,000	\$ 5,000	\$ 25,000	\$ -
01-2781-519.887	Humane Society	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
01-2781-519.888	Soil & Water Conservation District	\$ -	\$ -	\$ 2,500	\$ -

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
	Total for Local Programs	\$ 121,000	\$ 22,295	\$ 89,500	\$ (34,000)
01-3102-553.310	VA Shared Costs	\$ 23,000	\$ 7,899	\$ 30,000	\$ 7,000
01-3102-553.400	Travel	\$ 3,000	\$ -	\$ 3,000	\$ -
01-3102-553.410	Communications	\$ 400	\$ -	\$ 400	\$ -
01-3102-553.491	Miscellaneous Expenditure	\$ 150	\$ 30	\$ 150	\$ -
01-3102-553.510	Office Supplies	\$ 80	\$ -	\$ 80	\$ -
01-3102-553.521	Fuel	\$ 200	\$ -	\$ 200	\$ -
	Totals for Veterans Affairs	\$ 26,830	\$ 7,929	\$ 33,830	\$ 7,000
01-3211-522.342	FLA Board of Forestry	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
01-3211-522.343	Forestry Acreage Fee	\$ 21,297	\$ 21,297	\$ 21,297	\$ -
	Totals For Fire Department	\$ 24,297	\$ 24,297	\$ 24,297	\$ -
01-3440-524.120	Bldg Insp/Salaries	\$ 174,871	\$ 71,004	\$ 184,827	\$ 9,956
01-3440-524.210	FICA	\$ 13,378	\$ 5,121	\$ 14,139	\$ 761
01-3440-524.220	Retirement	\$ 23,730	\$ 9,635	\$ 25,192	\$ 1,462
01-3440-524.230	Employee Health Ins	\$ 36,512	\$ 12,962	\$ 33,802	\$ (2,710)
01-3440-524.240	Workers Compensation Ins	\$ 3,514	\$ 1,501	\$ 3,627	\$ 113
01-3440-524.310	Consultant Fees	\$ 4,500	\$ 500	\$ 4,500	\$ -
01-3440-524.340	Janitorial Services	\$ 2,500	\$ 1,400	\$ 2,500	\$ -
01-3440-524.400	Travel	\$ 500	\$ 521	\$ 500	\$ -
01-3440-524.401	Conferences-Out of County	\$ 500	\$ 495	\$ 500	\$ -
01-3440-524.405	Certification/Education	\$ 1,500	\$ 1,100	\$ 1,500	\$ -
01-3440-524.410	Communications	\$ 2,575	\$ 903	\$ 2,575	\$ -
01-3440-524.420	Postage	\$ 500	\$ 88	\$ 500	\$ -
01-3440-524.430	Utilities	\$ 3,375	\$ 1,161	\$ 3,375	\$ -
01-3440-524.441	Rents & Leases	\$ 3,550	\$ 2,089	\$ 3,550	\$ -
01-3440-524.461	Office Equipment Maint	\$ 1,000	\$ -	\$ 1,000	\$ -
01-3440-524.462	Maintenance of Vehicles	\$ 2,000	\$ 12	\$ 2,000	\$ -
01-3440-524.490	Legal Advertising	\$ 350	\$ -	\$ 350	\$ -
01-3440-524.510	Office Supplies	\$ 1,000	\$ 55	\$ 1,000	\$ -
01-3440-524.520	Operating Supplies	\$ 4,400	\$ 4,000	\$ 4,400	\$ -
01-3440-524.521	Fuel	\$ 4,500	\$ 834	\$ 4,500	\$ -
01-3440-524.540	Subscriptions & Dues	\$ 2,500	\$ -	\$ 2,500	\$ -
01-3440-524.640	Equipment	\$ 7,500	\$ -	\$ 7,500	\$ -
	Total for Building Inspection	\$ 294,755	\$ 113,381	\$ 304,337	\$ 9,582
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	\$ 75,000	\$ 19,076	\$ 75,000	\$ -
	Total for Medical Examier	\$ 75,000	\$ 19,076	\$ 75,000	\$ -
01-4212-562.120	Animal Control - Salaries	\$ 79,901	\$ 378	\$ 106,605	\$ 26,704
01-4212-562.210	FICA	\$ 6,112	\$ -	\$ 8,155	\$ 2,043
01-4212-562.220	Retirement	\$ 10,843	\$ -	\$ 14,530	\$ 3,687
01-4212-562.230	Employee Health Ins	\$ 29,832	\$ -	\$ 37,640	\$ 7,808
01-4212-562.240	Workers Compensation Ins	\$ 4,171	\$ 1,781	\$ 5,565	\$ 1,394
01-4212-562.310	Professional Services	\$ 5,000	\$ 1,145	\$ 5,000	\$ -
01-4212-562.400	Travel	\$ 2,000	\$ -	\$ 2,000	\$ -
01-4212-562.492	Spay & Neuter Exp/Fund	\$ 3,000	\$ 235	\$ 3,000	\$ -
01-4212-562.520	Operating Supplies	\$ 3,000	\$ 1,483	\$ 3,000	\$ -
01-4212-562.522	Tool & Supplies	\$ 500	\$ 55	\$ 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	\$ 146,059	\$ 5,077	\$ 187,695	\$ 41,636
01-4216-534.120	Mosq Control/Local Salary	\$ 21,000	\$ 4,044	\$ 21,000	\$ -
01-4216-534.210	Mosq Control/Local FICA	\$ 1,607	\$ 279	\$ 1,607	\$ -
01-4216-534.220	Mosq Control/Local Ret.	\$ 2,000	\$ 510	\$ 2,000	\$ -
01-4216-534.240	Mosq Control/Local W/C	\$ 2,700	\$ 1,098	\$ 2,700	\$ -
01-4216-534.410	Communications	\$ 1,000	\$ 106	\$ 1,000	\$ -
01-4216-534.430	Utilities	\$ 2,693	\$ 2,262	\$ 2,693	\$ -
01-4216-534.521	Gas/Oil	\$ 4,000	\$ 149	\$ 4,000	\$ -
	Total for Mosquito Control- Local	\$ 35,000	\$ 8,448	\$ 35,000	\$ -
01-4217-534.123	Mosq Control/Statel Salary	\$ 15,000	\$ 5,100	\$ 15,000	\$ -
01-4217-534.210	Mosq Control/State FICA	\$ 1,148	\$ 364	\$ 1,148	\$ -
01-4217-534.220	Mosq Control/State Ret.	\$ 1,000	\$ 692	\$ 1,000	\$ -
01-4217-534.240	Mosq Control/State W/C	\$ 100	\$ 11	\$ 100	\$ -
01-4217-534.460	Maintenance & Repairs	\$ 4,500	\$ 1,116	\$ 4,500	\$ -
01-4217-534.490	Advertising	\$ 500	\$ -	\$ 500	\$ -
01-4217-534.520	Operating Supplies	\$ 1,090	\$ 104	\$ 1,090	\$ -
01-4217-534.522	Chemicals	\$ 8,351	\$ -	\$ 8,351	\$ -
01-4217-534.525	Tools & Imp.	\$ 1,811	\$ -	\$ 1,811	\$ -
01-4217-534.540	Training	\$ 1,500	\$ 46	\$ 1,500	\$ -
	Total for Mosquito Control- State	\$ 35,000	\$ 7,433	\$ 35,000	\$ -
01-5101-562.340	Contribution to Health Department	\$ 41,000	\$ 20,500	\$ 41,000	\$ -
	Total for Health Department	\$ 41,000	\$ 20,500	\$ 41,000	\$ -
01-5103-563.811	Mental Health - Clin. Ser	\$ 43,550	\$ 15,161	\$ 43,550	\$ -
01-5103-563.812	Detox	\$ 7,410	\$ 6,073	\$ 12,500	\$ 5,090
	Total for Mental Health	\$ 50,960	\$ 21,234	\$ 56,050	\$ 5,090
01-5222-562.830	HCRA-Indigent Care	\$ 55,000	\$ 1,092	\$ 45,000	\$ (10,000)
01-5222-564.530	Cont to Guardian Ad Litem	\$ 7,500	\$ -	\$ 7,500	\$ -
01-5222-564.812	Medicaid Responsibilities	\$ 191,289	\$ -	\$ 203,340	\$ 12,051
	Total for Other Welfare Participat	\$ 253,789	\$ 1,092	\$ 255,840	\$ 2,051
01-6101-572.120	Parks & Rec - Salaries	\$ 112,698	\$ 55,280	\$ 116,079	\$ 3,381
01-6101-572.130	Salaries-Softball	\$ 1,000	\$ -	\$ 1,000	\$ -
01-6101-572.131	Little League Salaries	\$ 3,600	\$ -	\$ 3,600	\$ -
01-6101-572.132	Football Salaries	\$ 1,400	\$ 1,450	\$ 1,400	\$ -
01-6101-572.210	FICA	\$ 8,621	\$ 3,984	\$ 8,880	\$ 259
01-6101-572.220	Retirement	\$ 15,293	\$ 7,501	\$ 15,822	\$ 529
01-6101-572.230	Employee Health Insurance	\$ 26,251	\$ 14,672	\$ 29,186	\$ 2,935
01-6101-572.240	Workers Compensation Ins	\$ 3,820	\$ 1,631	\$ 3,935	\$ 115

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
01-6101-572.341	Contractual Services	\$ 100	\$ -	\$ 100	\$ -
01-6101-572.410	Communications	\$ 1,800	\$ 1,563	\$ 1,800	\$ -
01-6101-572.420	Postage	\$ 50	\$ -	\$ 50	\$ -
01-6101-572.430	Utilities	\$ 14,625	\$ 6,946	\$ 14,625	\$ -
01-6101-572.411	Rents & Leases	\$ 500	\$ -	\$ 500	\$ -
01-6101-572.460	Building Maintenance	\$ 4,500	\$ 4,200	\$ 11,904	\$ 7,404
01-6101-572.461	Office Equipment Maint	\$ 200	\$ -	\$ 200	\$ -
01-6101-572.462	Maintenance of Vehicles	\$ 1,000	\$ -	\$ 1,000	\$ -
01-6101-572.490	Advertising	\$ 1,200	\$ 45	\$ 1,200	\$ -
01-6101-572.491	Miscellaneous Expenditure	\$ 300	\$ -	\$ 300	\$ -
01-6101-572.510	Office Supplies	\$ 500	\$ 787	\$ 750	\$ 250
01-6101-572.520	Operating Supplies	\$ 11,000	\$ 2,697	\$ 11,000	\$ -
01-6101-572.521	Gas & Oil	\$ 4,000	\$ 561	\$ 4,000	\$ -
01-6101-572.523	Operating Supplies-Park	\$ 10,000	\$ -	\$ 10,000	\$ -
01-6101-572.540	Subscriptions/Memberships	\$ 200	\$ -	\$ 200	\$ -
01-6101-572.640	Equipment	\$ 35,000	\$ 6,117	\$ 20,000	\$ (15,000)
01-6101-572.641	Equipment < \$1000	\$ 500	\$ -	\$ 500	\$ -
	Total for Parks & Recreation	\$ 258,158	\$ 107,434	\$ 258,031	\$ (127)
01-6212-571.120	Library - Salaries/Local	\$ 249,808	\$ 123,488	\$ 260,473	\$ 10,665
01-6212-571.210	FICA	\$ 19,110	\$ 9,278	\$ 19,926	\$ 816
01-6212-571.220	Retirement	\$ 33,899	\$ 16,696	\$ 35,503	\$ 1,604
01-6212-571.230	Employee Health Insurance	\$ 53,879	\$ 25,934	\$ 58,671	\$ 4,792
01-6212-571.240	Workers Compensation Ins	\$ 375	\$ 162	\$ 391	\$ 16
01-6212-571.340	Janitorial Services	\$ 15,000	\$ 9,100	\$ 17,310	\$ 2,310
01-6212-571.410	Communications	\$ 5,500	\$ -	\$ 5,500	\$ -
01-6212-571.420	Postage	\$ 100	\$ -	\$ 100	\$ -
01-6212-571.430	Utilities	\$ 22,500	\$ 1,740	\$ 23,492	\$ 992
01-6212-571.461	Office Maint Equip	\$ 2,500	\$ 6,596	\$ 2,500	\$ -
01-6212-571.490	Advertising	\$ 1,000	\$ 42	\$ 1,000	\$ -
	Total for Library Local	\$ 403,671	\$ 192,305	\$ 424,866	\$ 21,195
01-6213-571.120	Library - Salaries/State	\$ 10,000	\$ -	\$ -	\$ (10,000)
01-6213-571.210	FICA	\$ 765	\$ -	\$ -	\$ (765)
01-6213-571.220	Retirement	\$ 1,357	\$ -	\$ -	\$ (1,357)
01-6213-571.341	Contractual Services	\$ 5,000	\$ 2,800	\$ 8,000	\$ 3,000
01-6213-571.400	Travel	\$ 1,500	\$ 752	\$ 2,000	\$ 500
01-6213-571.441	Rents & Leases	\$ 1,500	\$ 1,814	\$ 1,500	\$ -
01-6213-571.460	Building Maintenance	\$ 27,000	\$ 6,846	\$ 27,000	\$ -
01-6213-571.491	Miscellaneous Expenditure	\$ 1,000	\$ 832	\$ 2,000	\$ 1,000
01-6213-571.510	Office Supplies	\$ 7,278	\$ 6,121	\$ 11,500	\$ 4,222
01-6213-571.520	Operating Supplies	\$ 32,100	\$ 5,998	\$ 28,000	\$ (4,100)
01-6213-571.525	IT Expenses	\$ 37,500	\$ 14,385	\$ 30,000	\$ (7,500)
01-6213-571.540	Subscriptions/Memberships	\$ 10,000	\$ 2,920	\$ 10,000	\$ -
01-6213-571.640	Capital Outlay	\$ 65,000	\$ 2,199	\$ 45,000	\$ (20,000)
01-6213-571.660	Books & Materials	\$ 100,000	\$ 26,146	\$ 65,000	\$ (35,000)
	Total for Library State	\$ 300,000	\$ 70,813	\$ 230,000	\$ (70,000)
01-6302-537.120	Extension - Salaries	\$ 200,124	\$ 98,221	\$ 190,369	\$ (9,755)
01-6302-537.210	FICA	\$ 15,309	\$ 7,458	\$ 14,563	\$ (746)
01-6302-537.220	Retirement	\$ 27,157	\$ 12,592	\$ 25,947	\$ (1,210)
01-6302-537.240	Workers Compensation Ins	\$ 565	\$ 202	\$ 480	\$ (85)
01-6302-537.242	Employee Health Insurance	\$ 29,832	\$ 6,745	\$ 11,267	\$ (18,565)
01-6302-537.340	Janitorial Services	\$ 8,500	\$ 2,180	\$ 8,500	\$ -
01-6302-537.400	Travel	\$ 2,000	\$ 344	\$ 2,000	\$ -
01-6302-537.410	Communications	\$ 5,400	\$ 710	\$ 5,400	\$ -
01-6302-537.430	Utilities	\$ 11,250	\$ 4,194	\$ 11,250	\$ -
01-6302-537.441	Rents & Leases	\$ 4,100	\$ 1,688	\$ 4,100	\$ -
01-6302-537.460	Building Maintenance	\$ 9,000	\$ 2,258	\$ 9,000	\$ -
01-6302-537.461	Office Equipment Maint	\$ 10,000	\$ 2,971	\$ 10,000	\$ -
01-6302-537.462	Maintenance of Vehicles	\$ 3,000	\$ -	\$ 3,000	\$ -
01-6302-537.490	Advertising	\$ 600	\$ 417	\$ 600	\$ -
01-6302-537.510	Office Supplies	\$ 4,000	\$ -	\$ 4,000	\$ -
01-6302-537.520	Operating Supplies	\$ 6,000	\$ 984	\$ 6,000	\$ -
01-6302-537.521	Fuel	\$ 7,000	\$ 1,116	\$ 7,000	\$ -
01-6302-537.523	IT/Computers	\$ 2,000	\$ 2,050	\$ 2,000	\$ -
01-6302-537.525	Horse Arena/Extension	\$ 5,000	\$ 32,695	\$ 5,000	\$ -
01-6302-537.540	Dues & Subscriptions	\$ 550	\$ 170	\$ 550	\$ -
01-6302-537.640	Equipment	\$ 32,000	\$ 33,732	\$ 5,000	\$ (27,000)
01-6302-537.641	Equipment < \$1000	\$ 1,500	\$ -	\$ 1,500	\$ -
	Total for Agriculture	\$ 384,887	\$ 210,727	\$ 327,526	\$ (57,361)
01-9101-581.301	Transfer to Fine & Forf	\$ 5,673,525	\$ 3,211,035	\$ 6,374,784	\$ 701,259
01-9101-581.302	Transfer to County Trans	\$ 848,982	\$ 206,816	\$ 824,454	\$ (24,528)
01-9101-581.303	Transfer to Fire	\$ -	\$ -	\$ -	\$ -
01-9101-581.304	Transfer to Solid Waste TF	\$ -	\$ -	\$ -	\$ -
01-9101-581.305	Transfer to Debt Services	\$ -	\$ (9,583)	\$ -	\$ -
01-9101-581.307	Transfer to 911 Fund	\$ 390,210	\$ -	\$ 503,731	\$ 113,521
01-9101-581.309	Transfer to EMS	\$ 132,196	\$ 103,976	\$ -	\$ (132,196)
01-9101-581.310	Transfer to Capital Projects	\$ -	\$ -	\$ 48,000	\$ 48,000
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	\$ 7,186,606	\$ 3,512,244	\$ 7,750,969	\$ 706,056
Total Expenditure General Fund		\$ 14,561,405	\$ 6,890,517	\$ 15,804,016	\$ 1,042,611
01-9999-511.990	Reserve for Cont- BCC	\$ 672,441	\$ 4,574,147	\$ 502,254	\$ (170,187)
	Total Reserve for Contingency	\$ 672,441	\$ 4,574,147	\$ 502,254	\$ (170,187)
Total Expenditure General Fund		\$ 15,233,846	\$ 11,464,664	\$ 16,106,270	\$ 872,424
	General Fund Balance				\$ -

FINE & FORFEITURE FUND

Revenues

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
14-337-220.02	EMPA (State) 1033	\$ 105,806	\$ -	\$ 105,806	\$ -
14-337-220.03	EMPG 50/50 (1100)	\$ 55,128	\$ 34,462	\$ 42,340	\$ (12,788)
14-337-220.13	Law Enforcement Salary Assist	\$ 342,814	\$ 171,407	\$ 342,814	\$ -
14-342-400.00	Impound Fee	\$ -	\$ 250	\$ -	\$ -
14-351-110.01	DORI Slosberg Surcharge	\$ 11,400	\$ 3,201	\$ 11,400	\$ -
14-351-110.02	Court Facilities Surch	\$ 114,000	\$ 32,800	\$ 114,000	\$ -
14-351-110.03	Criminal Surcharge	\$ 11,400	\$ 2,409	\$ 11,400	\$ -
14-351-110.06	Crime Prevention	\$ 9,500	\$ 1,460	\$ 9,500	\$ -
14-351-300.00	Court Education Trust Fund	\$ 7,600	\$ 4,818	\$ 7,600	\$ -
14-351-400.00	Communications Trust Fund	\$ 47,500	\$ 11,852	\$ 47,500	\$ -
14-361-000.12	Cert Grant	\$ 5,000	\$ -	\$ 5,000	\$ -
	TOTAL FINE & FORFITURE REVENUES	\$ 710,148	\$ 262,659	\$ 697,360	\$ (12,788)
14-381-100.00	Transfer from Gen Fund	\$ 5,673,525	\$ 3,211,035	\$ 6,374,784	\$ 701,259
	TOTAL REVENUES	\$ 6,383,673	\$ 3,473,694	\$ 7,072,144	\$ 688,471

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
14-3101-521.132	EMPA (State)	\$ 105,806	\$ 105,806	\$ 105,806	\$ -
14-3101-521.133	EMPG 50/50 (1100)	\$ 55,128	\$ 55,128	\$ 42,340	\$ (12,788)
14-3101-521.136	Cert Grant	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
14-3101-521.138	County In-Kind Match Grant	\$ 35,610	\$ 35,610	\$ 35,610	\$ -
14-3101-521.390	DORI Slosberg	\$ 11,400	\$ 4,611	\$ 11,400	\$ -
14-3101-521.420	Court Facilities	\$ 114,000	\$ 6,728	\$ 114,000	\$ -
14-3101-521.440	Legal AID (Surcharge)	\$ 11,400	\$ 484	\$ 11,400	\$ -
14-3101-521.450	Law Library	\$ 9,500	\$ 1,224	\$ 9,500	\$ -
14-3101-521.540	Court Educ. Trust Fund	\$ 7,600	\$ 15,302	\$ 7,600	\$ -
14-3101-521.930	Sheriffs Budget	\$ 5,637,915	\$ 3,063,070	\$ 6,339,174	\$ 701,259
14-3101-521.931	Communications Trust Fund	\$ 47,500	\$ 9,324	\$ 47,500	\$ -
14-3101-521.993	Law Enf. Salary Assistance	\$ 342,814	\$ 171,407	\$ 342,814	\$ -
	TOTALS	\$ 6,383,673	\$ 3,473,694	\$ 7,072,144	\$ 688,471

Fine & Forfeiture Fund Balance	\$ -
Funds Required from the General Fund	\$ 6,374,784

COUNTY TRANSPORTATION TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
11-312-400.02	9TH CENT FUEL TAX	\$ 118,853	\$ 71,762	\$ 126,000	\$ 7,147
11-335-160.00	RACING TAX	\$ 111,625	\$ 83,719	\$ 111,625	\$ -
11-335-410.00	MOTOR FUEL TAX REBATE	\$ 16,965	\$ 6,428	\$ 16,965	\$ -
11-335-440.00	COUNTY FUEL TAX(7th cent)	\$ 317,717	\$ 168,769	\$ 322,000	\$ 4,283
11-335-441.00	MOTOR FUEL USE TAX	\$ 1,364	\$ 388	\$ 1,364	\$ -
11-335-490.00	5TH & 6TH CENT GAS TAX	\$ 718,479	\$ 382,332	\$ 730,000	\$ 11,521
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	\$ 37,757	\$ 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)
11-381-100.01	TRANSFER FROM DEBT SERVICE - 2012 & 2022	\$ -	\$ -	\$ -	\$ -
11-381-100.02	TRANSFER FROM DEBT SERVICE - 2018	\$ -	\$ -	\$ 4,565	\$ 4,565
TOTAL CO. TRANS TF REVENUES		\$ 5,583,131	\$ 719,937	\$ 1,387,948	\$ 12,951

11-381-100.00	TRANSFER FROM GENERAL FUND	\$ 848,982	\$ 206,816	\$ 824,454	\$ (24,528)
Total Revenues		\$ 6,432,113	\$ 926,753	\$ 2,212,402	\$ (11,577)

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
11-4102-541.120	ROAD DEPARTMENT - SALARIES	\$ 696,821	\$ 307,003	\$ 700,499	\$ 3,678
11-4102-541.122	OVERTIME	\$ 30,000	\$ 8,372	\$ 30,000	\$ -
11-4102-541.210	FICA	\$ 55,602	\$ 22,995	\$ 55,883	\$ 281
11-4102-541.220	RETIREMENT	\$ 98,630	\$ 42,719	\$ 99,567	\$ 937
11-4102-541.230	EMPLOYEE HEALTH INSURANCE	\$ 171,942	\$ 71,641	\$ 190,581	\$ 18,639
11-4102-541.240	WORKERS COMPENSATION INS	\$ 56,291	\$ 23,465	\$ 56,513	\$ 222
11-4102-541.340	TECHNICAL SERVICES	\$ 2,500	\$ -	\$ 2,500	\$ -
11-4102-541.341	CONTRACTOR SERVICES	\$ 30,000	\$ 11,887	\$ 30,000	\$ -
11-4102-541.400	TRAVEL & TRAINING	\$ 2,500	\$ -	\$ 2,500	\$ -
11-4102-541.410	COMMUNICATIONS	\$ 9,250	\$ 3,691	\$ 9,250	\$ -
11-4102-541.420	POSTAGE	\$ 150	\$ 66	\$ 150	\$ -
11-4102-541.430	UTILITIES	\$ 29,500	\$ 10,121	\$ 29,500	\$ -
11-4102-541.441	EQUIPMENT/RENT	\$ 15,000	\$ 6,061	\$ 15,000	\$ -
11-4102-541.442	EQUIPMENT/LEASE PURCHASE	\$ 387,508	\$ 237,254	\$ 299,830	\$ (87,678)
11-4102-541.461	OFFICE EQUIPMENT MAINT	\$ 1,500	\$ 263	\$ 1,500	\$ -
11-4102-541.462	ROAD EQUIPMENT REPAIRS	\$ 80,000	\$ 34,109	\$ 80,000	\$ -
11-4102-541.463	ROAD EQUIPMENT/PARTS	\$ 45,000	\$ 15,116	\$ 45,000	\$ -
11-4102-541.490	ADVERTISING	\$ 500	\$ -	\$ 500	\$ -
11-4102-541.510	OFFICE SUPPLIES	\$ 1,000	\$ 84	\$ 1,000	\$ -
11-4102-541.520	OPERATING SUPPLIES	\$ 25,000	\$ 7,060	\$ 25,000	\$ -
11-4102-541.521	FUEL	\$ 225,000	\$ 43,048	\$ 225,000	\$ -
11-4102-541.525	IT SUPPLIES	\$ 1,000	\$ -	\$ 1,000	\$ -
11-4102-541.530	ROAD MATERIALS	\$ 100,000	\$ 73,755	\$ 75,000	\$ (25,000)
11-4102-541.531	ROAD CONSTRUCTION	\$ -	\$ -	\$ 125,000	\$ 125,000
11-4102-541.532	ROAD SIGNAGE	\$ 6,000	\$ 6,583	\$ 6,000	\$ -
11-4102-541.540	SUBSCRIPTIONS/MEMBERSHIPS	\$ 200	\$ 60	\$ 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	\$ 4,482	\$ 5,000	\$ -
11-4102-541.638	AUCILLA NON AD VAL ROAD MAINT	\$ 50,429	\$ 128	\$ 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		\$ 6,399,022	\$ 926,753	\$ 2,212,402	\$ (4,186,620)

11-4103-581.913	ROAD CONSTRUCTION - TRANSFER TO DEBT SERVICES	\$ 33,091	\$ -	\$ -	\$ (33,091)
Total Road Maint./Const.:		\$ 6,432,113	\$ 931,235	\$ 2,212,402	\$ (33,091)

County Transportation Trust Fund Balance	\$ -
Funds Required from the General Fund	\$ 824,454

CAPITAL PROJECTS TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
18-290-000.01	Surplus Property - Carryforward	\$ -	\$ -	\$ 331,000	\$ 331,000
18-290-000.02	American Rescue Plan - Carryforward	\$ -	\$ -	\$ 3,400,000	\$ 3,400,000
18-290-000.03	Private Road Proceeds - Carryforward	\$ -	\$ -	\$ 3,225,000	\$ 3,225,000
18-290-000.04	DOH Pickleball Proceeds - Carryforward	\$ -	\$ -	\$ 62,000	\$ 62,000
18-362-200.00	Amer Resc Plan Reimb	\$ -	\$ 1,436,592	\$ -	\$ -
18-362-800.01	Historic Preservation Grant	\$ -	\$ -	\$ 500,000	\$ 500,000
18-384-000.00	Road Bond Proceeds - Carryforward	\$ 1,600,000	\$ 218,799	\$ -	\$ (1,600,000)
CAPITAL PROJECTS REVENUE		\$ 1,600,000	\$ 1,655,391	\$ 7,518,000	\$ 5,918,000
18-381-100.02	Transfer from General Fund	\$ -	\$ -	\$ 48,000	\$ 48,000
TOTAL REVENUES		\$ 1,600,000	\$ 1,655,391	\$ 7,566,000	\$ 5,966,000

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
18-4102-541.633	American Rescue Plan	\$ -	\$ 1,436,592	\$ 3,400,000	\$ 3,400,000
18-4102-541.641	2022 Road Bond Expense	\$ 1,600,000.00	\$ 218,799	\$ -	\$ (1,600,000)
18-4102-541.642	Construction - County Buildings	\$ -	\$ -	\$ 941,000	\$ 941,000
18-4102-541.643	Private Road Project	\$ -	\$ -	\$ 3,225,000	\$ 3,225,000
TOTALS		\$ 1,600,000	\$ 1,655,391	\$ 7,566,000	\$ 5,966,000

Capital Projects Fund Balance		\$ -
Funds Required from the General Fund		\$ 48,000

DEBT SERVICES FUND - 2012 & 2022 Road Bonds

Revenues

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
24-381-000.04	TRANS FROM TRANSP TR FUND	\$ -	\$ -	\$ -	\$ -
24-381-000.05	Transfer in from County Road Bond Fund	\$ 583,950	\$ 351,558	\$ 582,620	\$ (1,330)
TOTAL DEBT SERVICES REVENUES		\$ 583,950	\$ 351,558	\$ 582,620	\$ (1,330)
24-381-000.01	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -
Total Revenue		\$ 583,950	\$ 351,558	\$ 582,620	\$ (1,330)

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
24-4104-582.730	PRINC PAYMENTS 2012 RD BONDS	\$ 230,000	\$ 230,000	\$ 235,000	\$ 5,000
24-4104-582.740	INT PAYMENTS 2012 RD BONDS	\$ 67,650	\$ 33,825	\$ 62,820	\$ (4,830)
24-4104-582.750	PRINC PAYMENTS 2022 RD BONDS	\$ 130,000	\$ -	\$ 135,000	\$ 5,000
24-4104-582.760	INT PAYMENTS 2022RD BONDS	\$ 156,300	\$ 78,150	\$ 149,800	\$ (6,500)
TOTALS		\$ 583,950	\$ 341,975	\$ 582,620	\$ (1,330)
24-4104-582.761	Transfer to County Transportation TF	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 583,950	\$ 341,975	\$ 582,620	\$ (1,330)

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 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
30-381-000.05	Transfer in from County Road Bond Fund	\$ 362,224	\$ 176,944	\$ 402,380	\$ 40,156
30-381-000.06	Transfer in from County Transportation Trust Fund	\$ 33,091	\$ -	\$ -	\$ (33,091)
Total Revenue		\$ 395,315	\$ 176,944	\$ 402,380	\$ 7,065

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
30-4104-582.710	PRINC PAYMENTS RD BONDS	\$ 250,000	\$ 250,000	\$ 260,000	\$ 10,000
30-4104-582.720	INT PAYMENTS TRD BONDS	\$ 145,315	\$ 72,658	\$ 137,815	\$ (7,500)
TOTALS		\$ 395,315	\$ 322,658	\$ 397,815	\$ 2,500

30-4104-582.761	Transfer to County Transportation TF	\$ -	\$ -	\$ 4,565	\$ 4,565
TOTALS		\$ 395,315	\$ 322,658	\$ 402,380	\$ 7,065

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 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
27-312-400.01	NEW LOCAL OPTIONS GAS TAX/5TH	\$ 314,935	\$ 176,944	\$ 335,000	\$ 20,065
27-312-400.02	LOCAL OPTION FUEL TAX	\$ 601,239	\$ 351,558	\$ 620,000	\$ 18,761
27-312-400.03	CITY OF MONTICELLO - PAYBACK	\$ 30,000	\$ -	\$ 30,000	\$ -
TOTAL COUNTY ROAD BOND REVENUES		\$ 946,174	\$ 528,502	\$ 985,000	\$ 38,826

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
27-4103-581.900	Transfer to 2018 Debt Service Fund	\$ 362,224	\$ 176,944	\$ 402,380	\$ 40,156
27-4103-581.901	Transfer to 2012/22 Debt Service Fund	\$ 583,950	\$ 351,558	\$ 582,620	\$ (1,330)
TOTALS		\$ 946,174	\$ 528,502	\$ 985,000	\$ 38,826

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

FIRE TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
19-319-000.00	FIRE ASSESSMENT REVENUE	\$ 1,405,367	\$ 1,073,789	\$ 1,419,250	\$ 13,883
19-342-400.00	STATE REIMBURSEMENT SUPP COMP	\$ 1,800	\$ 304	\$ 1,800	\$ -
19-337-230.01	FIRE TRUCK PURCHASE GRANT - REIMBURSEMENT	\$ -	\$ -	\$ 800,000	\$ 800,000
19-342-300.00	FIRE INSPECTIONS	\$ 150	\$ -	\$ 150	\$ -
19-369-900.00	MISCELLANEOUS REVENUE	\$ -	\$ 4,900	\$ -	\$ -
TOTAL Fire REVENUES		\$ 1,407,317	\$ 1,078,993	\$ 2,221,200	\$ 813,883
19-369-940.00	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -
Total Revenue		\$ 1,407,317		\$ 2,221,200	\$ 813,883

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
19-3211-522.121	FIRE DEPARTMENT SALARIES	\$ 712,695	\$ 282,376	\$ 698,862	\$ (13,833)
19-3211-522.122	OVERTIME	\$ 57,870	\$ 39,580	\$ 57,870	\$ -
19-3211-522.210	FICA	\$ 58,948	\$ 23,584	\$ 57,890	\$ (1,058)
19-3211-522.220	RETIREMENT	\$ 251,744	\$ 98,518	\$ 247,224	\$ (4,520)
19-3211-522.230	EMPLOYEE HEALTH INSURANCE	\$ 138,833	\$ 53,442	\$ 139,173	\$ 340
19-3211-522.241	WORKERS COMPENSATION INS	\$ 30,768	\$ 13,138	\$ 30,163	\$ (605)
19-3211-522.311	PROPERTY APPRAISER SERVICES	\$ 8,923	\$ 7,206	\$ 14,193	\$ 5,270
19-3211-522.410	COMMUNICATIONS	\$ 2,000	\$ 1,533	\$ 2,100	\$ 100
19-3211-522.420	POSTAGE	\$ 100	\$ -	\$ 105	\$ 5
19-3211-522.430	UTILITIES	\$ 6,500	\$ 2,940	\$ 6,825	\$ 325
19-3211-522.441	RENTS & LEASES	\$ 528	\$ 571	\$ 554	\$ 26
19-3211-522.460	BUILDING MAINTENANCE	\$ 1,882	\$ 1,586	\$ 1,976	\$ 94
19-3211-522.461	OFFICE EQUIPMENT MAINT	\$ 1,000	\$ 18	\$ 1,050	\$ 50
19-3211-522.462	FIRE EQUIPMENT MAINT	\$ 2,500	\$ 894	\$ 2,625	\$ 125
19-3211-522.463	EQUIP MAINT/PARTS	\$ 8,000	\$ 2,302	\$ 8,400	\$ 400
19-3211-522.491	MISCELLANEOUS EXPENDITURE	\$ 1,000	\$ 217	\$ 1,050	\$ 50
19-3211-522.510	OFFICE SUPPLIES	\$ 65	\$ -	\$ 68	\$ 3
19-3211-522.520	OPERATING SUPPLIES	\$ 28,763	\$ 3,317	\$ 28,000	\$ (763)
19-3211-522.521	FUEL	\$ 8,500	\$ 4,127	\$ 16,383	\$ 7,883
19-3211-522.540	EDUCATION	\$ 2,800	\$ -	\$ 2,800	\$ -
19-3211-522.620	WACISSA VOLUNTEERS	\$ 5,000	\$ 1,897	\$ 5,000	\$ -
19-3211-522.621	LLOYD VOLUNTEERS	\$ 5,000	\$ 969	\$ 5,000	\$ -
19-3211-522.622	MONTICELLO VOLUNTEERS	\$ 5,000	\$ -	\$ 5,000	\$ -
19-3211-522.623	ASHVILLE VOLUNTEERS	\$ 5,000	\$ 633	\$ 5,000	\$ -
19-3211-522.640	EQUIPMENT/COUNTY FIRE DEPT	\$ 15,000	\$ 4,303	\$ 15,000	\$ -
19-3211-522.645	FIRE GRANT	\$ 10,000	\$ -	\$ 10,000	\$ -
19-3211-522.646	FIRE TRUCK PURCHASE GRANT - EXPENSE	\$ -	\$ -	\$ 800,000	\$ 800,000
19-3211-522.650	MONTICELLO VFD FIRE ASSESS. PORTION	\$ 37,098	\$ 56,329	\$ 57,089	\$ 19,991
19-3212-522.150	FIREFIGHTERS SUPP COMP	\$ 1,800	\$ -	\$ 1,800	\$ -
Total Expenses		\$ 1,407,317	\$ 599,480	\$ 2,221,200	\$ 813,883

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

Emergency Medical Services Fund

Revenues

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
28-369-500.01	AMBULANCE FEES	\$ 1,365,000	\$ 590,930	\$ 1,521,934	\$ 156,934
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	\$ -
TOTAL EMS REVENUES		\$ 1,580,366	\$ 590,930	\$ 1,737,300	\$ 156,934
28-381-100.02	TRANSFER FROM GENERAL FUND	\$ 132,196	\$ 103,976	\$ -	\$ (132,196)
Total Revenues		\$ 1,712,562	\$ 694,906	\$ 1,737,300	\$ 24,738

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
28-3211-526.121	EMS - SALARIES	\$ 712,695	\$ 338,565	\$ 804,067	\$ 91,372
28-3211-526.122	OVERTIME	\$ 58,767	\$ 47,292	\$ 105,000	\$ 46,233
28-3211-526.150	SPECIAL EVENT PAY	\$ 13,000	\$ 4,620	\$ 13,000	\$ -
28-3211-526.210	FICA	\$ 59,017	\$ 28,252	\$ 69,544	\$ 10,527
28-3211-526.220	RETIREMENT	\$ 252,037	\$ 113,182	\$ 296,992	\$ 44,955
28-3211-526.230	EMPLOYEE HEALTH INS	\$ 138,833	\$ 64,380	\$ 160,124	\$ 21,291
28-3211-526.240	WORKERS COMPENSATION INS	\$ 30,768	\$ 13,138	\$ 34,334	\$ 3,566
28-3211-526.320	CONTRACT SERVICES	\$ 56,000	\$ 30,345	\$ 56,000	\$ -
28-3211-526.410	COMMUNICATIONS	\$ 3,000	\$ 1,477	\$ 3,000	\$ -
28-3211-526.420	POSTAGE	\$ 220	\$ -	\$ 220	\$ -
28-3211-526.430	UTILITIES	\$ 6,125	\$ 2,731	\$ 6,125	\$ -
28-3211-526.441	RENTS & LEASES	\$ 600	\$ 571	\$ 600	\$ -
28-3211-526.460	BUILDING MAINTENANCE	\$ 2,000	\$ 489	\$ 2,000	\$ -
28-3211-526.461	OFFICE EQUIPMENT MAINT	\$ 900	\$ 18	\$ 900	\$ -
28-3211-526.462	MAINTENANCE OF VEHICLES	\$ 8,300	\$ 4,288	\$ 8,300	\$ -
28-3211-526.463	MAINTENANCE OF VEHICLES - PARTS	\$ 18,000	\$ 6,213	\$ 18,000	\$ -
28-3211-526.464	EMS EQUIPMENT MAINTENANCE	\$ 10,000	\$ 2,069	\$ 8,800	\$ (1,200)
28-3211-526.491	MISCELLANEOUS EXPENDITURE	\$ 40,000	\$ 248	\$ 20,000	\$ (20,000)
28-3211-526.510	OFFICE SUPPLIES	\$ 200	\$ -	\$ 200	\$ -
28-3211-526.520	OPERATING SUPPLIES	\$ 10,000	\$ 863	\$ 1,000	\$ (9,000)
28-3211-526.521	FUEL	\$ 56,000	\$ 20,882	\$ 50,000	\$ (6,000)
28-3211-526.522	MEDICAL SUPPLIES	\$ 46,000	\$ 10,929	\$ 40,000	\$ (6,000)
28-3211-526.540	MEMBERSHIPS/SUBSCRIPTIONS	\$ 600	\$ -	\$ 600	\$ -
28-3211-526.541	EMS LICENSES	\$ 2,500	\$ 754	\$ 2,494	\$ (6)
28-3211-526.580	EDUCATION	\$ 5,000	\$ 3,600	\$ 5,000	\$ -
28-3211-526.640	EQUIPMENT	\$ 95,000	\$ -	\$ 19,000	\$ (76,000)
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)
Total Expenses		\$ 1,712,562	\$ 694,906	\$ 1,737,300	\$ 24,738

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

SOLID WASTE TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
22-343-400.02	RESIDENTIAL ASSESSMENT	\$ 1,551,240	\$ 1,170,605	\$ 1,550,992	\$ (248)
22-343-410.00	REFUSE RECEIPTS(COUNTY)	\$ 250,000	\$ 155,764	\$ 250,000	\$ -
22-343-410.02	REFUSE RECEIPTS(CITY)	\$ -	\$ 5,889	\$ -	\$ -
22-343-420.00	ROLLOFF RENTAL	\$ 120,000	\$ 58,706	\$ 120,000	\$ -
22-343-400.01	RECYCLE SALES	\$ 28,000	\$ 13,582	\$ 20,000	\$ (8,000)
22-343-900.01	REG LANDFILL SHARED REV	\$ 110,756	\$ -	\$ 110,756	\$ -
22-369-000.00	REGIONAL LANDFILL ESCROW	\$ 3,000	\$ 4,209	\$ 3,000	\$ -
22-334-900.00	SMALL COUNTY GRANT	\$ 93,750	\$ 93,750	\$ 93,750	\$ -
22-343-905.00	HAZARDOUS WASTE GRANT	\$ 52,000	\$ 5,639	\$ 52,000	\$ -
	TOTAL SOLID WASTE REVENUES	\$ 2,208,746	\$ 1,508,144	\$ 2,200,498	\$ (8,248)
22-381-100.00	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 2,208,746	\$ 1,508,144	\$ 2,200,498	\$ (8,248)

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
22-4212-534.120	SOLID WASTE - SALARIES	\$ 682,383	\$ 352,635	\$ 721,072	\$ 38,689
22-4212-534.122	OVERTIME	\$ 30,000	\$ 17,248	\$ 30,000	\$ -
22-4212-534.212	FICA	\$ 54,497	\$ 24,901	\$ 57,457	\$ 2,960
22-4212-534.220	RETIREMENT	\$ 96,670	\$ 44,656	\$ 101,920	\$ 5,250
22-4212-534.230	EMPLOYEE HEALTH INSURANCE	\$ 125,168	\$ 53,177	\$ 156,779	\$ 31,611
22-4212-534.240	WORKERS COMPENSATION INS	\$ 35,620	\$ 15,024	\$ 37,640	\$ 2,020
22-4212-534.315	CLOSURE COSTS	\$ 40,000	\$ 18,500	\$ 40,000	\$ -
22-4212-534.340	TIPPING FEES	\$ 456,000	\$ 46,043	\$ 400,000	\$ (56,000)
22-4212-534.341	CONTRACTOR SERVICES	\$ 8,500	\$ 3,507	\$ 8,500	\$ -
22-4212-534.342	PROPERTY APPRAISER SERVICES	\$ 14,500	\$ 7,776	\$ 14,500	\$ -
22-4212-534.400	TRAVEL	\$ 540	\$ -	\$ 540	\$ -
22-4212-534.410	COMMUNICATIONS	\$ 6,500	\$ 2,505	\$ 6,500	\$ -
22-4212-534.420	POSTAGE	\$ 750	\$ 17	\$ 750	\$ -
22-4212-534.430	UTILITIES	\$ 36,000	\$ 15,623	\$ 36,000	\$ -
22-4212-534.440	RENTS & LEASES	\$ 16,000	\$ 2,550	\$ 16,000	\$ -
22-4212-534.441	EQUIPMENT LEASES	\$ 132,394	\$ 88,595	\$ 65,000	\$ (67,394)
22-4212-534.461	OFFICE EQUIPMENT MAINT	\$ 3,500	\$ 1,319	\$ 3,500	\$ -
22-4212-534.462	MAINTENANCE OF VEHICLES	\$ 60,000	\$ 36,936	\$ 55,000	\$ (5,000)
22-4212-534.463	EQUIPMENT MAINT/PARTS	\$ 40,000	\$ 4,512	\$ 35,000	\$ (5,000)
22-4212-534.465	ADOPT A ROAD	\$ 100	\$ -	\$ 100	\$ -
22-4212-534.490	ADVERTISING	\$ 2,500	\$ 1,573	\$ 2,500	\$ -
22-4212-534.491	MISCELLANEOUS EXPENDITURE	\$ 2,000	\$ 209	\$ 2,000	\$ -
22-4212-534.510	OFFICE SUPPLIES	\$ 1,500	\$ 146	\$ 1,500	\$ -
22-4212-534.520	OPERATING SUPPLIES	\$ 30,000	\$ 14,138	\$ 30,000	\$ -
22-4212-534.521	GAS, DIESEL & OIL	\$ 137,174	\$ 44,436	\$ 128,290	\$ (8,884)
22-4212-534.522	TOOLS & SUPPLIES	\$ 2,000	\$ 608	\$ 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	\$ 93,750	\$ -
22-4212-534.542	EXP PD FROM HAZ WASTE GRANT	\$ 52,000	\$ 10,048	\$ 52,000	\$ -
22-4212-534.550	EDUCATION & TRAINING	\$ 1,500	\$ -	\$ 1,500	\$ -
22-4212-534.610	CITY OF MONTICELLO ASSMNT PORTION	\$ -	\$ -	\$ 83,500	\$ 83,500
22-4212-534.640	EQUIPMENT	\$ 45,000	\$ -	\$ 15,000	\$ (30,000)
22-4212-534.641	EQUIPMENT < 1,000	\$ 2,000	\$ 310	\$ 2,000	\$ -
	TOTALS	\$ 2,208,746	\$ 900,742	\$ 2,200,498	\$ (8,248)

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

GRANTS TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
12-331-550.00	Sec 8 Program	\$ 200,000	\$ -	\$ 200,000	\$ -
12-331-550.18	CDBG Housing Rehab	\$ 100,000	\$ 521,104	\$ 400,000	\$ 300,000
12-331-550.65	SHIP	\$ 350,000	\$ 341,000	\$ 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)
12-344-900.07	Scrap-Small Co Rd Ast Prg	\$ -	\$ -	\$ 932,663	\$ 932,663
12-344-900.08	SCOP-Small Co Outreach PR	\$ -	\$ -	\$ 9,307,257	\$ 9,307,257
12-369-600.00	Refund Prior Yr Expense	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 1,779,078	\$ 862,164	\$ 11,689,920	\$ 9,910,842

12-331-550.69	Transfer from General Fund/Matching Revenue	\$ 141,693.00	\$ -	\$ -	\$ (141,693)
TOTAL REVENUES		\$ 1,920,771	\$ 1,724,328	\$ 11,689,920	\$ 9,769,149

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
12-0001-554.300	Section 8 - O/E	\$ 200,000	\$ -	\$ 200,000	\$ -
12-0018-554.300	CDBG Housing Rehab/Admini	\$ 100,000	\$ -	\$ 400,000	\$ 300,000
12-0098-551.300	SHIP>Oth Exp	\$ 350,000	\$ 26,100	\$ 350,000	\$ -
12-0098-551.302	Mass Transit - Big Bend Transit	\$ 500,000	\$ -	\$ 500,000	\$ -
12-0098-525.310	Scrap-Small Co Rd Ast Prg-Exp	\$ -	\$ -	\$ 932,663	\$ 932,663
12-0098-525.311	SCOP-Small Co Outreach PR-Exp	\$ -	\$ -	\$ 9,307,257	\$ 9,307,257
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		\$ 1,920,771	\$ 26,100	\$ 11,689,920	\$ 9,769,149

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

911 TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
23-315-000.00	Communications Services Tax	\$ 47,120.00	\$ 16,158	\$ 47,120	\$ -
23-334-200.01	911 Supplemental Award	\$ 84,720.00	\$ 36,403	\$ 84,720	\$ -
23-342-400.00	EOC Surcharge/Wireless	\$ 41,280.00	\$ 117,596	\$ 41,280	\$ -
23-342-400.01	Prepaid Wireless	\$ 3,645.00	\$ 3,803	\$ 3,645	\$ -
23-342-400.02	Non-Wireless	\$ 5,000.00	\$ 4,493	\$ 5,000	\$ -
23-381-100.01	Transfer From General Fund	\$ 390,210.00	\$ 133,155	\$ 503,731	\$ 113,521
TOTAL REVENUES		\$ 571,975	\$ 311,608	\$ 685,496	\$ 113,521

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
23-2911-525.410	Emergency Communication	\$ 65,000.00	\$ 58,120	\$ 65,000	\$ -
23-2911-521.931	911/Dispatch Budget - Sheriff	\$ 506,975.00	\$ 253,488	\$ 620,496	\$ 113,521
TOTALS		\$ 571,975	\$ 311,608	\$ 685,496	\$ 113,521

911 Trust Fund Balance		\$ -
Funds Required from the General Fund		\$ 503,731

JEFF CO LITERACY ALLIANCE

Revenues

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
26-389-400.00	JEFF CO LITERACY ALLIANCE GRANT	\$ 145,000	\$ 145,000	\$ 170,300	\$ 25,300
TOTAL REVENUES		\$ 145,000	\$ 145,000	\$ 170,300	\$ 25,300

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
26-6214-571.341	CONTRACT SERVICES	\$ 145,000	\$ 44,714	\$ 170,300	\$ 25,300
TOTAL EXPEENDITURES		\$ 145,000	\$ 44,714	\$ 170,300	\$ 25,300

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

TOURIST DEVELOPMENT TRUST FUND

Revenues

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
29-312-100.01	Tourist Bed Tax	\$ 85,000	\$ 43,746	\$ 86,700	\$ 1,700
29-361-100.00	TBT Interest	\$ -	\$ -	\$ -	\$ -
29-369-900.01	Prior Year Carryforward	\$ 108,785	\$ 108,785	\$ -	\$ (108,785)
TOTAL REVENUES		\$ 193,785	\$ 152,531	\$ 86,700	\$ (107,085)

Expenditures

Account Number	Account Description	Approved Budget FY 23-24	Actuals Thru 03/31/2024	Proposed Budget FY 24-25	Increase or (Decrease)
29-2781-519.341	North Florida Wildlife Center - Non-Promotional	\$ 8,500	\$ -	\$ 4,335	\$ (4,165)
29-2781-519.342	Administrative Services - Admin/Ops	\$ 9,000	\$ -	\$ 4,335	\$ (4,665)
29-2781-519.310	Legal Services - Admin/Ops	\$ 7,000	\$ -	\$ 4,335	\$ (2,665)
29-2781-519.480	TDC Promotional Printing - Promo/Adver	\$ 10,000	\$ -	\$ 12,360	\$ 2,360
29-2781-519.481	Tourism Events - Promo/Adver	\$ 8,500	\$ -	\$ 8,500	\$ -
29-2781-519.482	Conferences - Promo/Adver	\$ 1,500	\$ -	\$ 2,500	\$ 1,000
29-2781-519.483	Co-Op Advertising- Visit Florida/ VNNF Partnership - Promo/Adver	\$ 2,000	\$ -	\$ 5,000	\$ 3,000
29-2781-519.484	Monticello Opera House - Promo/Adver	\$ 8,500	\$ -	\$ 4,335	\$ (4,165)
29-2781-519.485	Watermelon Festival - Promo/Adver	\$ 3,000	\$ -	\$ 3,000	\$ -
29-2781-519.486	Promotional Services - Promo/Adver	\$ 8,200	\$ -	\$ 13,500	\$ 5,300
29-2781-519.487	Advertising and Promotional Services - Promo/Adver	\$ 17,000	\$ -	\$ 17,000	\$ -
29-2781-519.488	Marketing Plan - Promo Adver	\$ 80,000	\$ -	\$ -	\$ (80,000)
29-2781-519.340	Other Contractual Services	\$ -	\$ 36,294	\$ -	\$ -
29-2781-519.999	Contingency	\$ 30,585	\$ 116,237	\$ -	\$ (30,585)
29-2781-519.801	TDC Grants - Special Events	\$ -	\$ -	\$ 7,500	\$ 7,500
TOTALS		\$ 193,785	\$ 152,531	\$ 86,700	\$ (107,085)

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

2024-2025 BUDGET WORKSHEET

Sheriff, Traffic, Court, Dispatch & Jail Costs

LAW ENFORCEMENT EXPENSES	23/24 Budget	24/25 Budget Request *3% raises* *9.79% CHP*	Increase (Decrease) from Prior Yr Budget	% Increase (Decrease)
PERSONNEL COSTS (Law Enforcement & Civilian)	\$ 2,541,611	\$ 2,682,461	140,850	
HEALTH INSURANCE (+ 9.79%)	\$ 236,000	\$ 312,618	76,618	
TOTAL PERSONNEL SERVICES	\$ 2,777,611	\$ 2,995,078	217,467	
INSURANCE (auto, professional liability, cyber)	\$ 145,000	\$ 159,750	14,750	
REPAIR & MAINT. (auto, radios, electronics)	\$ 57,000	\$ 77,500	20,500	
SURVEILLANCE EQUIP. (Flock, Arlo)	\$ 25,000	\$ 42,947	17,947	
OFFICE EXPENSE (Annual software, office supplies, phones, internet, atty fees, etc.)	\$ 167,500	\$ 242,380	74,880	
OPERATING SUPPLIES (GAS & LUB.)	\$ 160,000	\$ 160,000	-	
OPERATING SUPPLIES (guns/ammo, fingerprint, K9, uniforms) + TASER	\$ 40,000	\$ 72,672	32,672	
TOTAL OPERATING SERVICES	\$ 594,500	\$ 755,249	160,749	
CAPITAL OUTLAY - AUTOS	\$ 115,000	\$ 130,000	15,000	
CAPITAL OUTLAY - RADIOS (Tower antenna)	\$ 2,500	\$ 10,000	7,500	
CAPITAL OUTLAY - OTHER EQUIPMENT	\$ 6,000	\$ 8,000	2,000	
TOTAL CAPITAL OUTLAY	\$ 123,500	\$ 148,000	24,500	
CONTINGENCY	\$ 5,000	\$ 5,000	-	
TOTAL CONTINGENCY	\$ 5,000	\$ 5,000	-	
Total Law Enforcement	\$ 3,500,611	\$ 3,903,327	402,716	11.50%

TRAFFIC Unit (2)	23/24 Budget	24/25 Budget Request *3% raises* *9.79% CHP*	Increase (Decrease) from Prior Yr Budget	% Increase (Decrease)
PERSONNEL COSTS	\$ 159,270	\$ 159,610	340	
HEALTH INSURANCE	\$ 10,400	\$ 44,896	34,496	
TOTAL PERSONNEL SERVICES	\$ 169,670	\$ 204,506	34,836	
REPAIR EQUIPMENT	\$ 10,000	\$ 10,000	-	
OPERATING SUPPLIES (Gas & Office)	\$ 25,000	\$ 22,000	(3,000)	
CAPITAL OUTLAY - Autos	\$ 44,000	\$ 44,000	-	
TOTAL OPERATING SERVICES	\$ 79,000	\$ 76,000	(3,000)	
TOTAL Traffic	\$248,670	\$280,506	31,836	12.80%

COURT SECURITY	23/24 Budget	24/25 Budget Request *3% raises* *9.79% CHP*	Increase (Decrease) from Prior Yr Budget	% Increase (Decrease)
PERSONNEL COSTS	\$ -	\$ 82,610	82,610	
HEALTH INSURANCE	\$ -	\$ 18,292	18,292	
TOTAL PERSONNEL SERVICES	\$ -	\$ 100,902	100,902	
REPAIR EQUIPMENT	\$ -	\$ 1,000	1,000	
OPERATING SUPPLIES (Gas & Office)	\$ -	\$ 1,700	1,700	
TOTAL OPERATING SERVICES	\$ -	\$ 2,700	2,700	
TOTAL Court Security	\$-	\$103,602	103,602	

DISPATCH / 911	23/24 Budget	24/25 Budget Request *3% raises* *9.79% CHP*	Increase (Decrease) from Prior Yr Budget	% Increase (Decrease)
PERSONNEL COSTS (8 staff, 1 Director)	\$ 423,975	\$ 470,893	46,918	
HEALTH INSURANCE	\$ 70,000	\$ 137,603	67,603	
TOTAL PERSONNEL SERVICES	\$ 493,975	\$ 608,496	114,521	
REPAIR EQUIPMENT	\$ 3,000	\$ 2,000	(1,000)	
OTHER CHARGES (admin, software, phones)	\$ 5,000	\$ 5,000	-	
OPERATING SUPPLIES (gas, office)	\$ 5,000	\$ 5,000	-	
TOTAL OPERATING SERVICES	\$ 13,000	\$ 12,000	(1,000)	
TOTAL Dispatch / 911	\$506,975	\$620,496	113,521	22.39%

CORRECTIONS	23/24 Budget	24/25 Budget Request *3% raises* *9.79% CHP*	Increase (Decrease) from Prior Yr Budget	% Increase (Decrease)
PERSONNEL COSTS	\$ 1,172,884	\$ 1,264,513	91,629	
HEALTH INSURANCE	\$ 200,000	\$ 210,726	10,726	
TOTAL PERSONNEL SERVICES	\$ 1,372,884	\$ 1,475,239	102,355	
CARE OF PRISONERS/MEDICAL	\$ 225,000	\$ 245,500	20,500	
UTILITIES	\$ 100,000	\$ 115,000	15,000	
<i>REPAIR & MAINTENANCE (Bldg)</i>		\$ 50,000	50,000	
OPERATING SUPPLIES (janitorial, uniforms)	\$ 68,000	\$ 17,500	(50,500)	
OPERATING SUPPLIES (inmate food)	\$ 135,000	\$ 148,500	13,500	
TOTAL OPERATING SERVICES	\$ 528,000	\$ 576,500	48,500	
TOTAL Corrections	\$1,900,884	\$2,051,739	150,855	7.94%

Total Sheriff: \$ 6,157,140 \$ 6,959,670 \$ 802,530 13.03%

SHERIFF & JAIL Revenue

Jefferson Co. School District (SRD contract, 7/1 renewal)	\$ 300,000	Renewal based on state funding to DOE
VOCA (Victim's Advocate grant, 10/1 renewal)	\$ -	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)	\$ 23,000	
Misc. Revenue (tower rent, surplus equipment, etc)	\$ 15,000	
FSA Bulletproof vest grant (capped reimbursement)	\$ 3,980	
TOTAL Supplemental REVENUE	\$818,333	

2024-2025 BUDGET WORKSHEET

Emergency Management

EXPENSES	23/24 Budget Req.	24/25 Budget Req.	Increase or (Decrease)
PERSONNEL COSTS (Director only 24/25)	90,200	69,000	(21,200)
OVERTIME	4,460	5,000	540
FICA	7,250	5,662	(1,588)
RETIREMENT	25,500	25,546	46
HEALTH INSURANCE (CHP Family)	11,012	22,448	11,436
TOTAL PERSONNEL SERVICES	138,422	127,656	(10,766)
PROFESSIONAL SERVICES	10,000	10,000	0
TRAVEL	2,600	2,600	0
COMMUNICATIONS	10,000	6,000	(4,000)
UTILITIES	8,000	5,000	(3,000)
REPAIR EQUIP. (auto, bldg, generator)	4,000	6,000	2,000
OTHER CHARGES-ADMINISTRATIVE	9,500	9,500	0
OFFICE SUPPLIES-LE	4,000	8,933	4,933
OPERATING SUPPLIES (Fuel, etc)	6,000	5,000	(1,000)
OPERATING SUPPLIES (inc. Uniforms)	500	1,000	500
BOOKS & PUBLICATIONS	600	600	0
TOTAL OPERATING SERVICES	55,200	54,633	(567)
CAPITAL OUTLAY - AUTOS			0
CAPITAL OUTLAY - BLDG	10,400		(10,400)
CAPITAL OUTLAY - OTHER EQUIP/TECH	20,500	6,467	(14,033)
TOTAL CAPITAL OUTLAY	30,900	6,467	(24,433)
TOTAL EOC	224,522	188,756	(35,766)
EOC REVENUE			
50-50 FEDERAL GRANT	55,128	42,340	\$ (12,788)
EMPG-AARP GRANT			\$ -
CERT GRANT (Community Emerg. Response)	5,000	5,000	\$ -
Base/State Grant Revenue	105,806	105,806	\$ -
County In-kind Revenue	35,610	35,610	\$ -
TOTAL EOC REVENUE	\$201,544	\$188,756	\$ (12,788)



CLERK OF COURT CFY 2024-25 County Budget Request

	CFY 23-24 County Budget (CFO & Board)	CFY 24-25 County Budget Request	Increase or decrease	CFY 23-24 Fee Budget	CFY 24-25 Fee Budget Request	Increase or decrease	CFY 23-24 State Budget	CFY 24-25 State Budget Request	Increase or decrease	CFY 23-24 Total Budget	CFY 24-25 Total Budget Request	Increase or decrease
Clerk Revenue/Budget:												
Article V Court Related State Budget	\$ -	\$ -	\$ -				\$ 530,898.00	\$ 562,000.00	\$ 31,102.00	\$ 530,898.00	\$ 562,000.00	\$ 31,102.00
JAC Juror Program	\$ -	\$ -	\$ -				\$ 47,600.00	\$ 15,000.00	\$ (32,600.00)	\$ 47,600.00	\$ 15,000.00	\$ (32,600.00)
\$1.50 Records Mod.	\$ -	\$ -	\$ -	\$ 9,000.00	\$ 6,000.00	\$ (3,000.00)				\$ 9,000.00	\$ 6,000.00	\$ (3,000.00)
\$1.90 Records Mod.	\$ -	\$ -	\$ -	\$ 27,000.00	\$ 16,000.00	\$ (11,000.00)				\$ 27,000.00	\$ 16,000.00	\$ (11,000.00)
BCC Budget Appropriation	\$ 394,083.00	\$ 475,000.00	\$ 80,917.00							\$ 394,083.00	\$ 475,000.00	\$ 80,917.00
Clerk Recording	\$ -	\$ -	\$ -	\$ 104,000.00	\$ 60,000.00	\$ (44,000.00)				\$ 104,000.00	\$ 60,000.00	\$ (44,000.00)
Title IV-D Child Support Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,000.00	\$ 45,000.00	\$ (1,000.00)	\$ 46,000.00	\$ 45,000.00	\$ (1,000.00)
Total:	\$ 394,083.00	\$ 475,000.00	\$ 80,917.00	\$ 140,000.00	\$ 82,000.00	\$ (58,000.00)	\$ 624,498.00	\$ 622,000.00	\$ (2,498.00)	\$ 1,158,581.00	\$ 1,179,000.00	\$ 20,419.00
Personel Expenses:												
Salary - Official	\$ 60,000.00	\$ 61,000.00	\$ 1,000.00				\$ 60,000.00	\$ 61,000.00	\$ 1,000.00	\$ 120,000.00	\$ 122,000.00	\$ 2,000.00
Salary - Other Employees	\$ 185,583.00	\$ 251,000.00	\$ 65,417.00	\$ 83,200.00	\$ 48,000.00	\$ (35,200.00)	\$ 292,000.00	\$ 306,000.00	\$ 14,000.00	\$ 560,783.00	\$ 605,000.00	\$ 44,217.00
Payroll Expenses - Official	\$ 13,000.00	\$ 13,000.00	\$ -				\$ 13,000.00	\$ 13,000.00	\$ -	\$ 26,000.00	\$ 26,000.00	\$ -
Payroll Expenses - Employees	\$ 26,000.00	\$ 28,000.00	\$ 2,000.00	\$ 10,400.00	\$ 6,000.00	\$ (4,400.00)	\$ 43,600.00	\$ 60,000.00	\$ 16,400.00	\$ 80,000.00	\$ 94,000.00	\$ 14,000.00
Retirement-Official	\$ 35,000.00	\$ 36,000.00	\$ 1,000.00				\$ 35,000.00	\$ 36,000.00	\$ 1,000.00	\$ 70,000.00	\$ 72,000.00	\$ 2,000.00
Retirement-Employee's	\$ 23,000.00	\$ 31,000.00	\$ 8,000.00	\$ 10,400.00	\$ 6,000.00	\$ (4,400.00)	\$ 43,600.00	\$ 43,600.00	\$ -	\$ 77,000.00	\$ 80,600.00	\$ 3,600.00
Operating Expenses:												
Maintenance & Equipment	\$ 4,000.00	\$ 3,500.00	\$ (500.00)				\$ 2,500.00	\$ 2,500.00	\$ -	\$ 6,500.00	\$ 6,000.00	\$ (500.00)
Office Supplies	\$ 4,000.00	\$ 3,500.00	\$ (500.00)				\$ 8,500.00	\$ 8,500.00	\$ -	\$ 12,500.00	\$ 12,000.00	\$ (500.00)
Postage	\$ 1,500.00	\$ 1,500.00	\$ -				\$ 1,500.00	\$ 1,500.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
IT Expenses/Communication	\$ 5,000.00	\$ 9,500.00	\$ 4,500.00	\$ 36,000.00	\$ 22,000.00	\$ (14,000.00)	\$ 24,998.00	\$ 17,000.00	\$ (7,998.00)	\$ 65,998.00	\$ 48,500.00	\$ (17,498.00)
Contractual Services	\$ 36,000.00	\$ 36,000.00	\$ -				\$ 93,800.00	\$ 66,900.00	\$ (26,900.00)	\$ 129,800.00	\$ 102,900.00	\$ (26,900.00)
Legal Advertising	\$ 1,000.00	\$ 1,000.00	\$ -				\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
rent or leases	\$ -	\$ -	\$ -				\$ 1,500.00	\$ -	\$ (1,500.00)	\$ 1,500.00	\$ -	\$ (1,500.00)
Education & Training	\$ -	\$ -	\$ -				\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00
Travel	\$ -	\$ -	\$ -				\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
Total Expense:	\$ 394,083.00	\$ 475,000.00	\$ 80,917.00	\$ 140,000.00	\$ 82,000.00	\$ (58,000.00)	\$ 624,498.00	\$ 622,000.00	\$ (2,498.00)	\$ 1,158,581.00	\$ 1,179,000.00	\$ 20,419.00
Check Line	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Submitted By:

1-Jun-24

	2023-24 BUDGET					2024-25 BUDGET REQUEST				
	APPROVED BUDGET TOTAL	DOR / BOCC FUNDED	OTHER FUNDING	INCOME/ EXPENDITURES AS OF 3/31	%	BUDGET TOTAL	DOR / BOCC FUNDED	OTHER FUNDING	INCREASE OR (DECREASE)	%
Income										
Revenues										
Board of County Commission	834,286	834,286		422,688	50.66%	859,207	859,207		24,921	2.99%
Special Assessments	30,806		30,806	15,303	49.68%	30,200	0	30,200	-606	-1.97%
Maps	500		500	1,145	229.10%	500	0	500	0	0.00%
Water Mgmt District	7,734		7,734	3,980	51.46%	7,500	0	7,500	-234	-3.02%
Total Income	873,326	834,286	39,040	443,116	50.74%	897,407	859,207	38,200	24,081	
Total Revenues	873,326	834,286	39,040	443,116	50.74%	897,407	859,207	38,200	24,081	2.76%
Expense										
Personnell Services										
11 · Salary - Official	121,764	121,764	0	60,882	50.00%	121,764	121,764	0	\$ -	0.00%
12 · Salary - Other Employees	392,234	359,000	33,234	172,540	43.99%	396,323	371,323	25,000	\$ 4,089	1.04%
13 · Salary - Temp Employees	9,000	9,000	0	2,711	30.12%	9,270	9,270	0	\$ 270	3.00%
15 OVERTIME	0	0	0	127		0	0	0	\$ -	
15 · SPECIAL PAY	14,000	14,000	0	6,667	47.62%	15,000	10,000	5,000	\$ 1,000	7.14%
2152 · Payroll Expenses Regular	41,080	38,538	2,542	17,651	42.97%	41,593	39,298	2,295	\$ 513	1.25%
2251 · Retirement-Official	71,451	71,451	0	35,726	50.00%	71,451	71,451	0	\$ -	0.00%
2252 · Retirement - Employee	46,010	42,746	3,264	20,898	45.42%	49,508	45,419	4,089	\$ 3,498	7.60%
2254 · DROP	9,297	9,297	0	5,071	54.54%	10,162	10,162	0	\$ 865	9.30%
	704,836	665,796	39,040	322,273	45.72%	715,071	678,687	36,384	10,235	1.45%
Operating Expenses										
3151 · EDP Contract	33,115	33,115	0	23,382	70.61%	36,400	36,400		3,285	9.92%
3153 · Mapping	3,400	3,400	0	3,150	92.65%	3,150	3,150		\$ (250)	-7.35%
3154 · Legal Services	8,000	8,000	0	5,005	62.56%	13,000	13,000		\$ 5,000	62.50%
34 · Contract Services	43,598	43,598	0	23,448	53.78%	47,332	47,332		\$ 3,734	8.56%
40 · Travel & Registration	17,310	17,310	0	3,772	21.79%	16,992	16,992		\$ (318)	-1.84%
41 · Communication	13,000	13,000	0	5,822	44.78%	12,000	12,000		\$ (1,000)	-7.69%
4251 · Postage	3,111	3,111	0	770	24.75%	2,640	2,640		\$ (471)	-15.14%
4652 · Vehicles	4,000	4,000	0	2,333	58.33%	4,500	4,500		\$ 500	12.50%
4653 - Office Space	1,000	1,000	0	3,047	304.65%	3,000	3,000		\$ 2,000	200.00%
47 · Printing & Binding	8,000	8,000	0	5,106	63.83%	6,500	6,500		\$ (1,500)	-18.75%
4951 · Legal Advertising	2,000	2,000	0	1,237	61.85%	2,000	2,000		\$ -	0.00%
51 · Office Supplies	6,000	6,000	0	4,321	72.02%	6,000	6,000		\$ -	0.00%
5451 · Books	700	700	0	0	0.00%	700	700		\$ -	0.00%
5453 · Education	6,300	6,300	0	1,260	20.00%	7,350	7,350		\$ 1,050	16.67%
5454 · Dues/Memberships	7,000	7,000	0	2,832	40.45%	7,000	7,000		\$ -	0.00%
	156,534	156,534	0	85,484	54.61%	168,564	168,564	0	12,030	7.69%

	2023-24 BUDGET				
	APPROVED BUDGET TOTAL	DOR / BOCC FUNDED	OTHER FUNDING	INCOME/ EXPENDITURES AS OF 3/31	%
Operating Capital Outlay					
6453 · Office equipment	9,956	9,956	0	0	0.00%
	9,956	9,956	0	0	0.00%
Non-Operating					
94 · Emergency Contingency	2,000	2,000	0	0	0.00%
	2,000	2,000	0	0	0.00%
Total Expense	873,325.75	834,286.00	39,039.75	407,757	46.69%

	2024-25 BUDGET REQUEST				
	BUDGET TOTAL	DOR / BOCC FUNDED	OTHER FUNDING	INCREASE OR (DECREASE)	%
	9,956	9,956		0	
	9,956	9,956	0	0	
	2,000	2,000	1,816	0	
	3,816	2,000	1,816	0	
	897,407	859,207	38,200	\$ 22,265	2.55%
		24,921.00	(839.75)		
		2.99%	-2.15%		

Increase/Decrease Justification for DOR/BOCC Funding

Personnell Services				
12 · Salary - Other Employees	\$	12,323	3% COLA \$10,770; employee changes	
13 · Salary - Temp Employees	\$	270	3% COLA	
15 · SPECIAL PAY	\$	(4,000)	employee changes	
2152 · Payroll Expenses Regular	\$	760	3% COLA; employee changes	
2252 · Retirement - Employee	\$	2,673	3% COLA; employee changes	
2254 · DROP	\$	865	3% COLA	
1.94% Increase	\$	12,891	SUBTOTAL FOR PERSONNELL SERVICES	
Operating Expenses				
3151 · EDP Contract	\$	3,285	vendor rate increase	
3153 · Mapping	\$	(250)	adjusted licensing	
3154 · Legal Services	\$	5,000	VAB & court representation	
34 · Contract Services	\$	3,734	vendor rate increase	
40 · Travel & Registration	\$	(318)	reduced local & added ESRI	
41 · Communication	\$	(1,000)	adjusted for new vendor	
4251 · Postage	\$	(471)	more bulk mail postcard vs letter	
4652 · Vehicles	\$	500	increased maintenance & fuel costs	
4653 Office Space	\$	2,000	increased maintenance - aging facility	
47 Printing & Binding	\$	(1,500)	more bulk mail postcard vs letter	
5453 · Education	\$	1,050	reduced local & added ESRI	
7.68% Increase	\$	12,030	SUBTOTAL FOR OPERATING EXPENSES	
2.99% Increase	\$	24,921	GRANDTOTAL	

2024-2025 Budget Worksheet

Jefferson County Supervisor of Elections

EXPENSES	FY 2023/2024 Budget	EXPENSES	FY 2024/2025 Request	Increase/Decrease
Salaries/Personnel Services				
Official	\$ 113,097.12	Official	\$ 119,764.00	
Deputies	\$ 120,859.88	Deputies	\$ 171,345.98	
Overtime	\$ 4,931.25	Overtime	\$ 5,300.00	
Total	\$ 238,888.25	Total	\$ 296,409.98	
FICA x 6.2%	\$ 14,811.08	FICA x 6.2%	\$ 18,377.42	
Medicare x 1.45%	\$ 3,463.88	Medicare x 1.45%	\$ 4,297.94	
Retirement Employees	\$ 83,435.27	Retirement Employees	\$ 93,631.98	
Total Salaries/Benefits	\$ 340,598.48	Total Salaries/Benefits	\$ 412,717.32	\$ 72,118.84
Election Expenses	\$140,000	Election Expenses	\$100,000	(\$40,000)
Operating Expenses	\$82,400.00	Operating Expenses	\$82,400.00	
Security	\$ 35,000.00	IT/Security	\$ 51,000.00	\$ 16,000.00
CONTINGENCY	\$ 5,000.00	CONTINGENCY	\$ 5,000.00	
TOTAL	\$ 602,998.48	TOTAL	\$ 651,117.32	\$ 48,118.84
ACTUAL	\$ 602,998.48	ACTUAL	\$ 651,117.32	