



BOARD OF COUNTY COMMISSIONERS

JEFFERSON COUNTY, FLORIDA

Tentative Fiscal Year Budget

2024 – 2025

Presented on September 12, 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 Board of County Commissioners is proposing to adopt an operating budget that totals \$48,659,592 in budget authority for appropriated expenditures and reserves. This includes \$2,403,570 in operating transfers between funds.
- This budget sets the millage rate to the rolled back rate of 7.8266 per thousand dollars for FY 24-25. An increase of \$264,540 in property tax revenue.
- The General Fund’s contingency is budgeted to be \$500,817. Contingency will make up 1.08% 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 \$399,360 of state levied taxes associated to sales and use tax & fiscally constrained funding.
- Motor Fuel taxes are projected to increase of \$112,744.
- This proposed budget includes the expense of \$17,805,920 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>Coverage Type</u>	<u>Employee</u>	<u>Additional Family Members</u>	<u>Monthly Cost</u>	<u>Employee Contribution</u>	<u>BOCC Contribution</u>
Single	\$ 938.93	\$ -	\$ 938.93	\$ -	\$ 938.93
Spouse	\$ 938.93	\$ 862.75	\$ 1,801.68	\$ 211.94	\$ 1,589.74
Children	\$ 938.93	\$ 592.85	\$ 1,531.78	\$ 308.43	\$ 1,223.35
Family	\$ 938.93	\$ 1,400.72	\$ 2,339.65	\$ 500.00	\$ 1,839.65

Revenues & Appropriation by Category

Revenues by Source	Amount (\$)	% of Budget
Cash Carryforward	\$ 7,018,000	14.42%
Ad Valorem Taxes	\$ 8,112,299	16.67%
Taxes	\$ 4,159,616	8.55%
Sales & Use Taxes	\$ 3,805,546	7.82%
Charges for Services	\$ 2,180,556	4.48%
Grants	\$ 14,278,296	29.34%
Intergovernmental Revenue	\$ 4,852,826	9.97%
Licenses & Permits	\$ 405,603	0.83%
Fines & Forfeitures	\$ 584,400	1.20%
Interest Earned/Other	\$ 396,880	0.82%
Operating Transfers In	\$ 2,403,570	4.94%
Transfer from Constitutional Officers	\$ 462,000	0.95%
Total	\$ 48,659,592	

Appropriations by Use	Amount (\$)	% of Budget
General Governmental	\$ 3,674,869	7.55%
Public Safety	\$ 5,353,598	11.00%
Physical Environment	\$ 2,573,528	5.29%
Transportation	\$ 12,151,518	24.97%
Debt Services	\$ 1,345,265	2.76%
Human Services	\$ 504,495	1.04%
Economic Environment	\$ 9,049,830	18.60%
Culture and Recreation	\$ 1,083,197	2.23%
Court-Related Services	\$ 704,000	1.45%
Contingency	\$ 500,817	1.03%
Operating Transfers Out	\$ 2,403,570	4.94%
Transfers to Constitutional Officers	\$ 9,314,905	19.14%
Total	\$ 48,659,592	

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 Board of County Commissioners proposes a budget that 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.

- Waukeelah 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

Budget Summary by Fund - FY 2024 - 2025

Fund	Revenues			Expenditures				Fund Balance
	Revenues	Transfer In	Total Fund Revenues	Expenditures	Contingency	Transfer out of Fund	Total Fund Expenditures	
General	\$ 16,583,506	\$ -	\$ 16,583,506	\$ 14,770,271	\$ 500,817	\$ 1,312,418	\$ 16,583,506	\$ -
County Road Bond Fund	\$ 1,035,794	\$ -	\$ 1,035,794	\$ -	\$ -	\$ 1,035,794	\$ 1,035,794	\$ -
Debt Service 12 & 22 Rd Bd	\$ -	\$ 582,620	\$ 582,620	\$ 582,620	\$ -	\$ -	\$ 582,620	\$ -
Debt Services 2018 Bond	\$ -	\$ 453,174	\$ 453,174	\$ 397,815	\$ -	\$ 55,359	\$ 453,174	\$ -
Fine & Forfeiture	\$ 201,400	\$ -	\$ 201,400	\$ 201,400	\$ -	\$ -	\$ 201,400	\$ -
Fire	\$ 2,219,240	\$ -	\$ 2,219,240	\$ 2,219,240	\$ -	\$ -	\$ 2,219,240	\$ -
Solid	\$ 2,200,002	\$ -	\$ 2,200,002	\$ 2,200,002	\$ -	\$ -	\$ 2,200,002	\$ -
County Transp. Trust Fund	\$ 1,382,582	\$ 828,846	\$ 2,211,428	\$ 2,211,428	\$ -	\$ -	\$ 2,211,428	\$ -
EMS	\$ 1,737,300	\$ -	\$ 1,737,300	\$ 1,737,300	\$ -	\$ -	\$ 1,737,300	\$ -
911	\$ 194,566	\$ 490,930	\$ 685,496	\$ 685,496	\$ -	\$ -	\$ 685,496	\$ -
FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ 11,689,920	\$ -	\$ 11,689,920	\$ 11,689,920	\$ -	\$ -	\$ 11,689,920	\$ -
Tourist Dev.	\$ 93,145	\$ -	\$ 93,145	\$ 93,145	\$ -	\$ -	\$ 93,145	\$ -
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	\$ 46,256,022	\$ 2,403,570	\$ 48,659,592	\$ 45,755,205	\$ 500,817	\$ 2,403,570	\$ 48,659,592	\$ -

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**	8,112,299	-	-	-	-	8,112,299
Ad Valorem Taxes 7.8266 Mills						
Taxes **	-	4,028,965	130,652	-	-	4,159,616
Sales & Use Taxes**	3,805,546	-	-	-	-	3,805,546
Charges for Services	52,000	2,079,101	49,455	-	-	2,180,556
Grants	760,960	13,017,336	-	500,000	-	14,278,296
Intergovernmental Revenue**	2,662,198	1,013,153	1,177,475	-	-	4,852,826
Licenses & Permits	405,603	-	-	-	-	405,603
Fines & Forfeitures	-	584,400	-	-	-	584,400
Interest Earned/Other	322,900	48,980	25,000	-	-	396,880
TOTAL REVENUES	16,121,506	20,771,934	1,382,582	7,518,000	-	45,794,022
OTHER FINANCING SOURCES						
Other Financing Sources						
Operating Transfers In	-	490,930	828,846	48,000	1,035,794	2,403,570
Transfers from Board of County Commissioners						-
Transfer from Constitutional Officers	462,000	-	-	-	-	462,000
TOTAL OTHER FINANCING SOURCES	462,000	490,930	828,846	48,000	1,035,794	2,865,570
TOTAL ESTIMATED REVENUE AND FINANCING SOURCES AND CASH *	16,583,506	21,262,865	2,211,428	7,566,000	1,035,794	48,659,592
EXPENDITURES						
General Governmental	3,581,724	93,145	-	-	-	3,674,869
Public Safety	604,390	4,749,208	-	-	-	5,353,598
Physical Environment	438,526	2,135,002	-	-	-	2,573,528
Transportation	-	10,239,920	1,911,598	-	-	12,151,518
Debt Services	-	65,000	299,830	-	980,435	1,345,265
Human Services	504,495	-	-	-	-	504,495
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	500,817	-	-	-	-	500,817
TOTAL EXPENDITURES	6,576,679	19,606,575	2,211,428	7,566,000	980,435	36,941,117
OTHER FINANCING USES						
Operating Transfers Out	1,312,418	1,035,794	-	-	55,359	2,403,570
Transfers to Constitutional Officers	8,694,409	620,496	-	-	-	9,314,905
Reserves						-
TOTAL OTHER FINANCING USES	10,006,827	1,656,290	-	-	55,359	11,718,475
TOTAL APPROPRIATED EXPENDITURES AND RESERVES*	16,583,506	21,262,865	2,211,428	7,566,000	1,035,794	48,659,592
	-	-	-	-	-	-

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)(c)

**BUDGET SUMMARY - SPECIAL REVENUES
COUNTY OF JEFFERSON COUNTY - FISCAL YEAR 2024-2025**

	GRANTS	FINES & FORFEITURE	911	FIRE	SOLID WASTE	JEFF CO LIT	COUNTY RD BD	EMS	TOURIST TAX	SHERIFF	COURT	RECORD MODERNIZATION	Totals
Estimated Revenues:													
Taxes	-	-	55,385	1,417,290	1,550,496	-	1,005,794	-	-	-	-	-	4,028,965
Charges for Services	-	-	54,461	1,950	500,756	-	-	1,521,934	-	-	60,000	-	2,139,101
Intergovernmental Revenue	-	-	84,720	-	-	-	30,000	-	93,145	484,288	261,000	-	953,153
Grants	11,689,920	-	-	800,000	145,750	170,300	-	211,366	-	-	-	-	13,017,336
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	201,400	194,566	2,219,240	2,200,002	170,300	1,035,794	1,737,300	93,145	526,268	682,000	22,000	20,771,934
Other Financing Sources													
Operating Transfers In	-	-	490,930	-	-	-	-	-	-	-	-	-	490,930
Total Revenue and Transfers	11,689,920	201,400	685,496	2,219,240	2,200,002	170,300	1,035,794	1,737,300	93,145	526,268	682,000	22,000	21,262,865
Expenditures													
General Government	-	-	-	-	-	-	-	-	93,145	-	-	-	93,145
Public Safety	-	201,400	65,000	2,219,240	-	-	-	1,737,300	-	526,268	-	-	4,749,208
Physical Environment	-	-	-	-	2,135,002	-	-	-	-	-	-	-	2,135,002
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	201,400	65,000	2,219,240	2,200,002	170,300	-	1,737,300	93,145	526,268	682,000	22,000	19,606,575
Other Financing Uses													
Operating Transfers Out	-	-	-	-	-	-	1,035,794	-	-	-	-	-	1,035,794
Transfers to Constitutional Officers	-	-	620,496	-	-	-	-	-	-	-	-	-	620,496
Total Other Financing Uses	-	-	620,496	-	-	-	1,035,794	-	-	-	-	-	1,656,290
Total Expenditures Other	11,689,920	201,400	685,496	2,219,240	2,200,002	170,300	1,035,794	1,737,300	93,145	526,268	682,000	22,000	21,262,865

**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		1,096,568	23,000	1,227,068
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	-	1,096,568	869,082	2,701,050
Other Financing Sources								
Operating Transfers In	475,000			861,303	651,118		6,984,670	8,972,091
Total Revenue and Finance	580,000	577,000	22,000	892,703	651,118	1,096,568	7,853,752	11,673,141
Expenditures								
General Government	475,000			892,703	651,118	634,568	-	2,653,389
Public Safety							7,853,752	7,853,752
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	892,703	651,118	634,568	7,853,752	11,211,141
Other Financing Uses								
Operating Transfers Out						462,000		462,000
Transfers to Constitutional Officers								-
Total Other Financing Uses	-	-	-		-	462,000	-	462,000

*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	453,174	1,035,794
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	-	55,359	55,359
Transfers to Constitutional Officers	-	-	-
Total Other Financing Uses	-	55,359	55,359

General Fund

Revenues

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
01-0000-311.000	Ad Valorem Revenue	\$ 7,847,759	\$ 8,112,299	\$ 264,540
01-0000-312.000	Loc Option Sales Tax-Rev	\$ 1,747,270	\$ 1,640,360	\$ (106,910)
01-2000-312.000	2021-Dirty Pecan	\$ 25,000	\$ -	\$ (25,000)
01-0000-321.000	Home Occup & Business Lic	\$ 2,200	\$ 2,200	\$ -
01-1100-322.000	County Building Permits	\$ 216,005	\$ 221,300	\$ 5,295
01-1200-322.000	City Building Permits	\$ 78,500	\$ 83,500	\$ 5,000
01-1300-322.000	Driveway Permits	\$ 2,500	\$ 2,500	\$ -
01-1400-322.000	911 Addresses	\$ 4,000	\$ 4,000	\$ -
01-2100-324.000	Fire Rescue Impact Fee	\$ 7,000	\$ 7,000	\$ -
01-5100-324.000	Medical Impact Fee	\$ 5,000	\$ 5,000	\$ -
01-0000-329.000	Contractor Licenses	\$ 250	\$ 426	\$ 176
01-1000-329.000	Dev Code Permits & Public	\$ 79,677	\$ 79,677	\$ -
01-7200-334.000	State Library Aid	\$ 300,000	\$ 230,000	\$ (70,000)
01-1200-335.000	State Revenue Sharing	\$ 582,283	\$ 601,170	\$ 18,887
01-1300-335.000	Insurance Agents Licenses	\$ 6,000	\$ 6,000	\$ -
01-1400-335.000	Mobile Home Licenses	\$ 13,000	\$ 13,000	\$ -
01-1500-335.000	Alcoholic Beverages	\$ 3,000	\$ 3,000	\$ -
01-1600-335.000	Racing Tax	\$ 111,625	\$ 111,625	\$ -
01-1810-335.000	Local Gov Half-Cent Sales	\$ 1,943,212	\$ 2,165,186	\$ 221,974
01-1900-335.000	Fiscally Const	\$ 372,665	\$ 298,962	\$ (73,703)
01-1900-335.010	Amendment 1 Offset	\$ 950,000	\$ 1,257,474	\$ 307,474
01-1900-335.040	Amendment 4 Offset	\$ 318,250	\$ 349,888	\$ 31,638
01-0000-336.000	Statement Payment in Lieu Tax	\$ 7,000	\$ 7,000	\$ -
01-2200-337.020	EMPA (State) 1033	\$ -	\$ 105,806	\$ 105,806
01-2200-337.030	EMPG 50/50 (1100)	\$ -	\$ 42,340	\$ 42,340
01-2200-337.040	Cert Grant	\$ -	\$ 5,000	\$ 5,000
01-2200-337.050	Law Enf. Salary Assistance	\$ -	\$ 342,814	\$ 342,814
01-1000-341.000	Record Indexing	\$ 21,000	\$ 21,000	\$ -
01-5100-341.000	Tax Collector Fees	\$ 450,000	\$ 462,000	\$ 12,000
01-5500-341.000	Supervisor/Election Fees	\$ 1,000	\$ 1,000	\$ -
01-4500-343.000	Mosquito Control Grant	\$ 35,000	\$ 35,000	\$ -
01-4000-346.000	Animal Control Fees	\$ 13,000	\$ 13,000	\$ -
01-2000-347.000	Recreation/Regist Fees	\$ 12,000	\$ 12,000	\$ -
01-2000-347.010	Rec - Sponsorships	\$ -	\$ 5,000	\$ 5,000
01-0000-361.000	Interest	\$ 5,000	\$ 285,000	\$ 280,000
01-0000-362.020	Rent Income/Industri Park	\$ 15,000	\$ -	\$ (15,000)
01-0000-362.050	Rent Income/POP's Sanitation	\$ 10,000	\$ -	\$ (10,000)
01-0000-362.060	Jeffco Homeschool Assoc	\$ 500	\$ 500	\$ -
01-5000-362.000	Valley View Non Ad Valor	\$ 14,150	\$ 14,079	\$ (71)
01-9000-366.000	Library Unanticipated Rev	\$ -	\$ 2,400	\$ 2,400
01-9000-369.000	Miscellaneous Revenue	\$ 35,000	\$ 35,000	\$ -
Total General Fund Revenue		\$ 15,233,846	\$ 16,583,506	\$ 1,349,660

Expenditures

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
01-2101.511.110	Board of Co Comm. - Salary	\$ 160,170	\$ 170,080	\$ 9,910
01-2101.511.210	FICA	\$ 12,253	\$ 13,011	\$ 758
01-2101.511.220	Retirement	\$ 93,988	\$ 99,803	\$ 5,815
01-2101.511.230	Employee Health Ins	\$ 75,652	\$ 102,065	\$ 26,413
01-2101.511.240	Workers Compensation Ins	\$ 240	\$ 255	\$ 15
01-2101.511.400	Travel	\$ 8,000	\$ 8,000	\$ -
Total for BOCC		\$ 350,303	\$ 393,214	\$ 42,911
01-2102-513.120	County Coord Salaries	\$ 262,503	\$ 327,028	\$ 64,525
01-2102-513.210	FICA	\$ 20,081	\$ 25,018	\$ 4,937
01-2102-513.220	Retirement	\$ 55,677	\$ 65,296	\$ 9,619
01-2102-513.231	Employee Health Insurance	\$ 19,570	\$ 33,343	\$ 13,773
01-2102-513.240	Workers Compensation Ins	\$ 6,405	\$ 7,979	\$ 1,574
01-2102-513.400	Travel	\$ 3,000	\$ 3,000	\$ -
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	\$ 3,000	\$ 2,358
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 Manager		\$ 402,578	\$ 499,364	\$ 96,786
01-2103-514.120	County Attorney-Retainer	\$ 140,000	\$ 147,000	\$ 7,000
01-2103-514.540	Co Attorney-Additional Services	\$ -	\$ 35,000	\$ 35,000
Total for Legal		\$ 140,000	\$ 182,000	\$ 42,000
01-2104-513.230	Health Ins-Comm/Const	\$ 360,000	\$ 442,000	\$ 82,000
01-2104-513.310	Professional Services	\$ 150,000	\$ 165,000	\$ 15,000
01-2104-513.320	Audit Fees	\$ 100,000	\$ 100,000	\$ -

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
01-2104-513.420	Postage	\$ 6,000	\$ 6,000	\$ -
01-2104-513.450	Insurance - Prop/Auto/Liab	\$ 490,950	\$ 525,000	\$ 34,050
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	\$ 74,000	\$ 44,000
01-2104-513.540	Membership Dues	\$ 9,000	\$ 9,000	\$ -
01-2104-513.541	Dues-APLA Red Pln Council	\$ 7,500	\$ 7,500	\$ -
01-2104-559.311	Boat Ramp Improvements	\$ 8,350	\$ 8,350	\$ -
	Total for General Non-Department	\$ 1,292,585	\$ 1,467,635	\$ 175,050
01-2211-513.510	TRIM Notices	\$ 6,250	\$ 9,500	\$ 3,250
01-2211-513.930	Propert Appraiser	\$ 823,197	\$ 861,303	\$ 38,106
	Total for Property Appraiser	\$ 829,447	\$ 870,803	\$ 41,356
01-2320-513.930	Transfer to Clerk Fund 17	\$ 394,082	\$ 475,000	\$ 80,918
	Total for Clerk of Courts	\$ 394,082	\$ 475,000	\$ 80,918
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	\$ -
	Total for County Court	\$ 2,650	\$ 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	\$ 9,000	\$ -
01-2332-516.410	Communications	\$ 10,000	\$ 10,000	\$ -
01-2332-516.461	Office Equipment Maint	\$ 5,500	\$ 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	\$ 38,500	\$ -
01-2333-516.340	Janitorial Services	\$ 4,716	\$ 4,716	\$ -
01-2333-516.341	Contractual Services	\$ 6,000	\$ 6,000	\$ -
01-2333-516.410	Communications	\$ 4,337	\$ 4,337	\$ -
01-2333-516.460	Building Materials	\$ 1,039	\$ 1,039	\$ -
01-2333-516.510	Office Supplies	\$ 3,180	\$ 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	\$ 24,265	\$ -
01-2440-519.930	Supervisor Of Elections	\$ 608,557	\$ 651,118	\$ 42,561
	Total for Supervisor of Elections	\$ 608,557	\$ 651,118	\$ 42,561
01-2670-519.340	Courthouse Janitorial Ser	\$ 16,500	\$ 16,500	\$ -
01-2670-519.410	Communications	\$ 13,000	\$ 13,000	\$ -
01-2670-519.430	Utilities	\$ 17,500	\$ 17,500	\$ -
01-2670-519.441	Rents & Leases	\$ 12,500	\$ 12,500	\$ -
01-2670-519.460	Building Maintenance	\$ 32,500	\$ 32,500	\$ -
01-2670-519.461	Office Equipment Maint	\$ 2,500	\$ 2,500	\$ -
01-2670-519.491	Miscellaneous Expenditure	\$ 5,000	\$ 5,000	\$ -
01-2670-519.520	Operating Supplies	\$ 4,500	\$ 4,500	\$ -
	Total for Courthouse	\$ 104,000	\$ 104,000	\$ -
01-2671-519.340	Admin Bldg Janitorial Ser	\$ 70,000	\$ 70,000	\$ -
01-2671-519.410	Communications	\$ 21,500	\$ 21,500	\$ -
01-2671-519.430	Utilities	\$ 42,250	\$ 55,000	\$ 12,750
01-2671-519.440	Rent	\$ 7,000	\$ 7,000	\$ -
01-2671-519.441	Rent & Leases	\$ 2,000	\$ 2,000	\$ -
01-2671-519.460	Building Maintenance	\$ 291,609	\$ 235,000	\$ (56,609)
	Total for Other Admin Buildings	\$ 434,359	\$ 390,500	\$ (43,859)
01-2780-515.120	County Planning - Salary	\$ 105,000	\$ 116,905	\$ 11,905
01-2780-515.210	FICA	\$ 8,033	\$ 8,943	\$ 910
01-2780-515.220	Retirement	\$ 14,249	\$ 5,934	\$ (8,315)
01-2780-515.230	Employee Health Insurance	\$ 39,140	\$ 44,152	\$ 5,012
01-2780-515.240	Workers Compensation Ins	\$ 158	\$ 175	\$ 17
01-2780-515.310	Consultant Fees	\$ 50,000	\$ 150,000	\$ 100,000

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
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	\$ 2,500	\$ 2,500	\$ -
01-2780-515.441	Rents & Leases	\$ 3,775	\$ 3,775	\$ -
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	\$ 235,755	\$ 345,284	\$ 109,529
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	\$ -	\$ (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	\$ -	\$ (25,000)
01-2781-519.887	Humane Society	\$ 5,000	\$ 5,000	\$ -
01-2781-519.888	Soil & Water Conservation District	\$ -	\$ 2,500	\$ 2,500
01-2781-519.889	4-H Association	\$ -	\$ 5,000	\$ 5,000
	Total for Local Programs	\$ 121,000	\$ 69,500	\$ (56,500)
01-3102-553.310	VA Shared Costs	\$ 23,000	\$ 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	\$ 150	\$ -
01-3102-553.510	Office Supplies	\$ 80	\$ 80	\$ -
01-3102-553.521	Fuel	\$ 200	\$ 200	\$ -
	Totals for Veterans Affairs	\$ 26,830	\$ 33,830	\$ 7,000
01-3101-521.132	EMPA (State)	\$ -	\$ 105,806	\$ 105,806
01-3101-521.133	EMPG 50/50 (1100)	\$ -	\$ 42,340	\$ 42,340
01-3101-521.136	Cert Grant	\$ -	\$ 5,000	\$ 5,000
01-3101-521.138	County In-Kind Match Grant - Emergency Management	\$ -	\$ 35,610	\$ 35,610
01-3101-521.930	Sheriffs Budget - LEO, 911 & Jail	\$ -	\$ 6,364,174	\$ 6,364,174
01-3101-521.931	Law Enf. Salary Assistance Exp.	\$ -	\$ 342,814	\$ 342,814
	Totals for Sheriff & Emergency Management	\$ -	\$ 6,895,744	\$ 6,552,930
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	\$ 174,871	\$ 184,827	\$ 9,956
01-3440-524.210	FICA	\$ 13,378	\$ 14,139	\$ 761
01-3440-524.220	Retirement	\$ 23,730	\$ 25,192	\$ 1,462
01-3440-524.230	Employee Health Ins	\$ 36,512	\$ 33,802	\$ (2,710)
01-3440-524.240	Workers Compensation Ins	\$ 3,514	\$ 3,627	\$ 113
01-3440-524.310	Consultant Fees	\$ 4,500	\$ 4,500	\$ -
01-3440-524.340	Janitorial Services	\$ 2,500	\$ 2,500	\$ -
01-3440-524.400	Travel	\$ 500	\$ 500	\$ -
01-3440-524.401	Conferences-Out of County	\$ 500	\$ 500	\$ -
01-3440-524.405	Certification/Education	\$ 1,500	\$ 1,500	\$ -
01-3440-524.410	Communications	\$ 2,575	\$ 2,575	\$ -
01-3440-524.420	Postage	\$ 500	\$ 500	\$ -
01-3440-524.430	Utilities	\$ 3,375	\$ 3,375	\$ -
01-3440-524.441	Rents & Leases	\$ 3,550	\$ 3,550	\$ -
01-3440-524.461	Office Equipment Maint	\$ 1,000	\$ 1,000	\$ -
01-3440-524.462	Maintenance of Vehicles	\$ 2,000	\$ 2,000	\$ -
01-3440-524.490	Legal Advertising	\$ 350	\$ 350	\$ -
01-3440-524.510	Office Supplies	\$ 1,000	\$ 1,000	\$ -
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	\$ 2,500	\$ 2,500	\$ -
01-3440-524.640	Equipment	\$ 7,500	\$ 7,500	\$ -
	Total for Building Inspection	\$ 294,755	\$ 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	\$ 75,000	\$ -
	Total for Medical Examier	\$ 75,000	\$ 75,000	\$ -
01-4212-562.120	Animal Control - Salaries	\$ 79,901	\$ 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	\$ 5,565	\$ 1,394
01-4212-562.310	Professional Services	\$ 5,000	\$ 5,000	\$ -
01-4212-562.400	Travel	\$ 2,000	\$ 2,000	\$ -

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
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 Ctr/Solid Waste	\$ 146,059	\$ 187,695	\$ 41,636
01-4216-534.120	Mosq Control/Local Salary	\$ 21,000	\$ 21,000	\$ -
01-4216-534.210	Mosq Control/Local FICA	\$ 1,607	\$ 1,607	\$ -
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	\$ 1,000	\$ 1,000	\$ -
01-4216-534.430	Utilities	\$ 2,693	\$ 2,693	\$ -
01-4216-534.521	Gas/Oil	\$ 4,000	\$ 4,000	\$ -
	Total for Mosquito Control- Local	\$ 35,000	\$ 35,000	\$ -
01-4217-534.123	Mosq Control/Statal 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	\$ -
01-4217-534.460	Maintenance & Repairs	\$ 4,500	\$ 4,500	\$ -
01-4217-534.490	Advertising	\$ 500	\$ 500	\$ -
01-4217-534.520	Operating Supplies	\$ 1,090	\$ 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	\$ 1,500	\$ -
	Total for Mosquito Control- State	\$ 35,000	\$ 35,000	\$ -
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	\$ 191,289	\$ 203,340	\$ 12,051
	Total for Other Welfare Participat	\$ 253,789	\$ 265,840	\$ 12,051
01-6101-572.120	Parks & Rec - Salaries	\$ 112,698	\$ 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	\$ 1,400	\$ -
01-6101-572.210	FICA	\$ 8,621	\$ 8,880	\$ 259
01-6101-572.220	Retirement	\$ 15,293	\$ 15,822	\$ 529
01-6101-572.230	Employee Health Insurance	\$ 26,251	\$ 29,186	\$ 2,935
01-6101-572.240	Workers Compensation Ins	\$ 3,820	\$ 3,935	\$ 115
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	\$ 14,625	\$ 14,625	\$ -
01-6101-572.411	Rents & Leases	\$ 500	\$ 500	\$ -
01-6101-572.460	Building Maintenance	\$ 4,500	\$ 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	\$ 1,200	\$ -
01-6101-572.491	Miscellaneous Expenditure	\$ 300	\$ 300	\$ -
01-6101-572.510	Office Supplies	\$ 500	\$ 750	\$ 250
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	\$ 10,000	\$ 10,000	\$ -
01-6101-572.540	Subscriptions/Memberships	\$ 200	\$ 200	\$ -
01-6101-572.640	Equipment	\$ 35,000	\$ 20,000	\$ (15,000)
01-6101-572.641	Equipment < \$1000	\$ 500	\$ 500	\$ -
	Total for Parks & Recreation	\$ 258,158	\$ 258,031	\$ (127)
01-6212-571.120	Library - Salaries/Local	\$ 249,808	\$ 260,473	\$ 10,665
01-6212-571.210	FICA	\$ 19,110	\$ 19,926	\$ 816
01-6212-571.220	Retirement	\$ 33,899	\$ 35,503	\$ 1,604
01-6212-571.230	Employee Health Insurance	\$ 53,879	\$ 58,671	\$ 4,792
01-6212-571.240	Workers Compensation Ins	\$ 375	\$ 391	\$ 16
01-6212-571.340	Janitorial Services	\$ 15,000	\$ 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	\$ 23,492	\$ 992
01-6212-571.461	Office Maint Equip	\$ 2,500	\$ 2,500	\$ -
01-6212-571.490	Advertising	\$ 1,000	\$ 1,000	\$ -
	Total for Library Local	\$ 403,671	\$ 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	\$ 8,000	\$ 3,000

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
01-6213-571.400	Travel	\$ 1,500	\$ 2,000	\$ 500
01-6213-571.441	Rents & Leases	\$ 1,500	\$ 1,500	\$ -
01-6213-571.460	Building Maintenance	\$ 27,000	\$ 27,000	\$ -
01-6213-571.491	Miscellaneous Expenditure	\$ 1,000	\$ 2,000	\$ 1,000
01-6213-571.510	Office Supplies	\$ 7,278	\$ 11,500	\$ 4,222
01-6213-571.520	Operating Supplies	\$ 32,100	\$ 28,000	\$ (4,100)
01-6213-571.525	IT Expenses	\$ 37,500	\$ 30,000	\$ (7,500)
01-6213-571.540	Subscriptions/Memberships	\$ 10,000	\$ 10,000	\$ -
01-6213-571.640	Capital Outlay	\$ 65,000	\$ 45,000	\$ (20,000)
01-6213-571.660	Books & Materials	\$ 100,000	\$ 65,000	\$ (35,000)
	Total for Library State	\$ 300,000	\$ 230,000	\$ (70,000)
01-6302-537.120	Extension - Salaries	\$ 200,124	\$ 190,369	\$ (9,755)
01-6302-537.210	FICA	\$ 15,309	\$ 14,563	\$ (746)
01-6302-537.220	Retirement	\$ 27,157	\$ 25,947	\$ (1,210)
01-6302-537.240	Workers Compensation Ins	\$ 565	\$ 480	\$ (85)
01-6302-537.242	Employee Health Insurance	\$ 29,832	\$ 11,267	\$ (18,565)
01-6302-537.340	Janitorial Services	\$ 8,500	\$ 8,500	\$ -
01-6302-537.400	Travel	\$ 2,000	\$ 2,000	\$ -
01-6302-537.410	Communications	\$ 5,400	\$ 5,400	\$ -
01-6302-537.430	Utilities	\$ 11,250	\$ 11,250	\$ -
01-6302-537.441	Rents & Leases	\$ 4,100	\$ 4,100	\$ -
01-6302-537.460	Building Maintenance	\$ 9,000	\$ 9,000	\$ -
01-6302-537.461	Office Equipment Maint	\$ 10,000	\$ 10,000	\$ -
01-6302-537.462	Maintenance of Vehicles	\$ 3,000	\$ 3,000	\$ -
01-6302-537.490	Advertising	\$ 600	\$ 600	\$ -
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	\$ 7,000	\$ 7,000	\$ -
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	\$ 550	\$ 550	\$ -
01-6302-537.640	Equipment	\$ 32,000	\$ 5,000	\$ (27,000)
01-6302-537.641	Equipment < \$1000	\$ 1,500	\$ 1,500	\$ -
	Total for Agriculture	\$ 384,887	\$ 327,526	\$ (57,361)
01-9101-581.301	Transfer to Fine & Forf	\$ 5,673,525	\$ -	\$ (5,673,525)
01-9101-581.302	Transfer to County Trans	\$ 848,982	\$ 773,488	\$ (75,494)
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	\$ 390,210	\$ 490,930	\$ 100,720
01-9101-581.309	Transfer to EMS	\$ 132,196	\$ -	\$ (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	\$ 1,312,418	\$ (5,732,495)
Total Expenditure General Fund		\$ 14,561,405	\$ 16,082,689	\$ 1,521,284
01-9999-511.990	Reserve for Cont- BCC	\$ 672,441	\$ 500,817	\$ (171,624)
	Total Reserve for Contingency	\$ 672,441	\$ 500,817	\$ (171,624)
Total Expenditure General Fund		\$ 15,233,846	\$ 16,583,506	\$ 1,349,660
General Fund Balance		\$ -	\$ -	\$ -

FINE & FORFEITURE FUND

Revenues

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
14-2200-337.020	EMPA (State) 1033	\$ 105,806	\$ -	\$ (105,806)
14-2200-337.030	EMPG 50/50 (1100)	\$ 55,128	\$ -	\$ (55,128)
14-2200-337.130	Law Enforcement Salary Assist	\$ 342,814	\$ -	\$ (342,814)
14-4000-342.000	Impound Fee	\$ -	\$ -	\$ -
14-1100-351.010	DORI Slosberg Surcharge	\$ 11,400	\$ 11,400	\$ -
14-1100-351.020	Court Facilities Surch	\$ 114,000	\$ 114,000	\$ -
14-1100-351.030	Criminal Surcharge	\$ 11,400	\$ 11,400	\$ -
14-1100-351.060	Crime Prevention	\$ 9,500	\$ 9,500	\$ -
14-3000-351.000	Court Education Trust Fund	\$ 7,600	\$ 7,600	\$ -
14-4000-351.000	Communications Trust Fund	\$ 47,500	\$ 47,500	\$ -
14-0000-361.120	Cert Grant	\$ 5,000	\$ -	\$ (5,000)
TOTAL FINE & FORFITURE REVENUES		\$ 710,148	\$ 201,400	\$ (508,748)
14-0000-381.000	Transfer from Gen Fund	\$ 5,673,525	\$ -	\$ (5,673,525)
TOTAL REVENUES		\$ 6,383,673	\$ 201,400	\$ (6,182,273)

Expenditures

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
14-3101-521.132	EMPA (State)	\$ 105,806	\$ -	\$ (105,806)
14-3101-521.133	EMPG 50/50 (1100)	\$ 55,128	\$ -	\$ (55,128)
14-3101-521.136	Cert Grant	\$ 5,000	\$ -	\$ (5,000)
14-3101-521.138	County In-Kind Match Grant	\$ 35,610	\$ -	\$ (35,610)
14-3101-521.390	DORI Slosberg	\$ 11,400	\$ 11,400	\$ -
14-3101-521.420	Court Facilities	\$ 114,000	\$ 114,000	\$ -
14-3101-521.440	Legal AID (Surcharge)	\$ 11,400	\$ 11,400	\$ -
14-3101-521.450	Law Library	\$ 9,500	\$ 9,500	\$ -
14-3101-521.540	Court Educ. Trust Fund	\$ 7,600	\$ 7,600	\$ -
14-3101-521.930	Sheriffs Budget	\$ 5,637,915	\$ -	\$ (5,637,915)
14-3101-521.931	Communications Trust Fund	\$ 47,500	\$ 47,500	\$ -
14-3101-521.993	Law Enf. Salary Assistance	\$ 342,814	\$ -	\$ (342,814)
TOTALS		\$ 6,383,673	\$ 201,400	\$ (6,182,273)

Fine & Forfeiture Fund Balance	\$ -
Funds Required from the General Fund	\$ -

COUNTY TRANSPORTATION TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
11-4000-312.020	9TH CENT FUEL TAX	\$ 118,853	\$ 130,652	\$ 11,799
11-4000-312.000	NEW LOCAL OPTIONS GAS TAX/5TH	\$ -	\$ -	\$ -
11-1600-335.000	RACING TAX	\$ 111,625	\$ 111,625	\$ -
11-4100-335.000	MOTOR FUEL TAX REBATE	\$ 16,965	\$ 16,965	\$ -
11-4400-335.000	COUNTY FUEL TAX(7th cent)	\$ 317,717	\$ 320,456	\$ 2,739
11-4410-335.000	MOTOR FUEL USE TAX	\$ 1,364	\$ 1,364	\$ -
11-4900-335.000	5TH & 6TH CENT GAS TAX	\$ 718,479	\$ 727,065	\$ 8,586
11-9000-344.010	NON-PUBLIC ROAD MTCE/REPAIRS	\$ 10,000	\$ -	\$ (10,000)
11-0000-361.000	INTEREST	\$ -	\$ -	\$ -
11-4100-364.000	SALE SURPLUS EQUIP/MISC REV	\$ 25,000	\$ 25,000	\$ -
11-5000-362.000	Aucilla Shore Non Ad Valor	\$ 50,429	\$ 49,455	\$ (974)
11-9000-344.070	Scrap-Small Co Rd Ast Prg	\$ 906,012	\$ -	\$ (906,012)
11-9000-344.080	SCOP-Small Co Outreach PR	\$ 3,306,687	\$ -	\$ (3,306,687)
11-1000-381.010	TRANSFER FROM DEBT SERVICE - 2012 & 2022	\$ -	\$ -	\$ -
11-1000-381.020	TRANSFER FROM DEBT SERVICE - 2018	\$ -	\$ 55,359	\$ 55,359
TOTAL CO. TRANS TF REVENUES		\$ 5,583,131	\$ 1,437,940	\$ (4,145,191)
11-1000-381.000	TRANSFER FROM GENERAL FUND	\$ 848,982	\$ 773,488	\$ (75,494)
Total Revenues		\$ 6,432,113	\$ 2,211,428	\$ (4,220,685)

Expenditures

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
11-4102-541.120	ROAD DEPARTMENT - SALARIES	\$ 696,821	\$ 700,499	\$ 3,678
11-4102-541.122	OVERTIME	\$ 30,000	\$ 30,000	\$ -
11-4102-541.210	FICA	\$ 55,602	\$ 55,883	\$ 281
11-4102-541.220	RETIREMENT	\$ 98,630	\$ 99,567	\$ 937
11-4102-541.230	EMPLOYEE HEALTH INSURANCE	\$ 171,942	\$ 190,581	\$ 18,639
11-4102-541.240	WORKERS COMPENSATION INS	\$ 56,291	\$ 56,513	\$ 222
11-4102-541.340	TECHNICAL SERVICES	\$ 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	\$ 9,250	\$ 9,250	\$ -
11-4102-541.420	POSTAGE	\$ 150	\$ 150	\$ -
11-4102-541.430	UTILITIES	\$ 29,500	\$ 29,500	\$ -
11-4102-541.441	EQUIPMENT/RENT	\$ 15,000	\$ 15,000	\$ -
11-4102-541.442	EQUIPMENT/LEASE PURCHASE	\$ 387,508	\$ 299,830	\$ (87,678)
11-4102-541.461	OFFICE EQUIPMENT MAINT	\$ 1,500	\$ 1,500	\$ -
11-4102-541.462	ROAD EQUIPMENT REPAIRS	\$ 80,000	\$ 80,000	\$ -
11-4102-541.463	ROAD EQUIPMENT/PARTS	\$ 45,000	\$ 45,000	\$ -
11-4102-541.490	ADVERTISING	\$ 500	\$ 500	\$ -
11-4102-541.510	OFFICE SUPPLIES	\$ 1,000	\$ 1,000	\$ -
11-4102-541.520	OPERATING SUPPLIES	\$ 25,000	\$ 25,000	\$ -
11-4102-541.521	FUEL	\$ 225,000	\$ 225,000	\$ -
11-4102-541.525	IT SUPPLIES	\$ 1,000	\$ 1,000	\$ -
11-4102-541.530	ROAD MATERIALS	\$ 100,000	\$ 75,000	\$ (25,000)
11-4102-541.531	ROAD CONSTRUCTION	\$ -	\$ 125,000	\$ 125,000
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	\$ 49,455	\$ (974)
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	\$ 2,211,428	\$ (4,187,594)
11-4103-581.913	ROAD CONSTRUCTION - TRANSFER TO DEBT SERVICES	\$ 33,091	\$ -	\$ (33,091)
Total Road Maint./Const.:		\$ 6,432,113	\$ 2,211,428	\$ (33,091)

County Transportation Trust Fund Balance	\$ -
Funds Required from the General Fund	\$ 773,488

CAPITAL PROJECTS TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 23-24	Actuals Thru 03/31/2024	Requested Budget FY 24-25	Increase or (Decrease)
18-0000-290.010	Surplus Property - Carryforward	\$ -	\$ -	\$ 331,000	\$ 331,000
18-0000-290.020	American Rescue Plan - Carryforward	\$ -	\$ -	\$ 3,400,000	\$ 3,400,000
18-0000-290.030	Private Road Proceeds - Carryforward	\$ -	\$ -	\$ 3,225,000	\$ 3,225,000
18-0000-290.040	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
18-0000-384.000	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	Adopted Budget FY 23-24	Actuals Thru 03/31/2024	Requested 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	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
24-0000-381.040	TRANS FROM TRANSP TR FUND	\$ -	\$ -	\$ -
24-0000-381.050	Transfer in from County Road Bond Fund	\$ 583,950	\$ 582,620	\$ (1,330)
TOTAL DEBT SERVICES REVENUES		\$ 583,950	\$ 582,620	\$ (1,330)
24-0000-381.010	Transfer From General Fund	\$ -	\$ -	\$ -
Total Revenue		\$ 583,950	\$ 582,620	\$ (1,330)

Expenditures

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
24-4104-582.730	PRINC PAYMENTS 2012 RD BONDS	\$ 230,000	\$ 235,000	\$ 5,000
24-4104-582.740	INT PAYMENTS 2012 RD BONDS	\$ 67,650	\$ 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	\$ 149,800	\$ (6,500)
TOTALS		\$ 583,950	\$ 582,620	\$ (1,330)
24-4104-582.761	Transfer to County Transportation TF	\$ -	\$ -	\$ -
TOTALS		\$ 583,950	\$ 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	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
30-0000-381.050	Transfer in from County Road Bond Fund	\$ 362,224	\$ 453,174	\$ 90,950
30-0000-381.060	Transfer in from County Transportation Trust Fund	\$ 33,091	\$ -	\$ (33,091)
Total Revenue		\$ 395,315	\$ 453,174	\$ 57,859

Expenditures

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
30-4104-582.710	PRINC PAYMENTS RD BONDS	\$ 250,000	\$ 260,000	\$ 10,000
30-4104-582.720	INT PAYMENTS TRD BONDS	\$ 145,315	\$ 137,815	\$ (7,500)
TOTALS		\$ 395,315	\$ 397,815	\$ 2,500
30-4104-582.761	Transfer to County Transportation TF	\$ -	\$ 55,359	\$ 55,359
TOTALS		\$ 395,315	\$ 453,174	\$ 57,859

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

COUNTY ROAD BOND FUND

Revenues

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
27-4000-312.010	NEW LOCAL OPTIONS GAS TAX/5TH	\$ 314,935	\$ 349,489	\$ 34,554
27-4000-312.020	LOCAL OPTION FUEL TAX	\$ 601,239	\$ 656,305	\$ 55,066
27-4000-312.030	CITY OF MONTICELLO - PAYBACK	\$ 30,000	\$ 30,000	\$ -
TOTAL COUNTY ROAD BOND REVENUES		\$ 946,174	\$ 1,035,794	\$ 89,620

Expenditures

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
27-4103-581.900	Transfer to 2018 Debt Service Fund	\$ 362,224	\$ 453,174	\$ 90,950
27-4103-581.901	Transfer to 2012/22 Debt Service Fund	\$ 583,950	\$ 582,620	\$ (1,330)
TOTALS		\$ 946,174	\$ 1,035,794	\$ 89,620

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

FIRE TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
19-0000-319.000	FIRE ASSESSMENT REVENUE	\$ 1,405,367	\$ 1,417,290	\$ 11,923
19-4000-342.000	STATE REIMBURSEMENT SUPP COMP	\$ 1,800	\$ 1,800	\$ -
19-2300-337.010	FIRE TRUCK PURCHASE GRANT - REIMBURSEMENT	\$ -	\$ 800,000	\$ 800,000
19-3000-342.000	FIRE INSPECTIONS	\$ 150	\$ 150	\$ -
19-9000-369.000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
TOTAL Fire REVENUES		\$ 1,407,317	\$ 2,219,240	\$ 811,923
19-369-940.00	Transfer From General Fund	\$ -	\$ -	\$ -
Total Revenue		\$ 1,407,317	\$ 2,219,240	\$ 811,923

Expenditures

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
19-3211-522.121	FIRE DEPARTMENT SALARIES	\$ 712,695	\$ 698,862	\$ (13,833)
19-3211-522.122	OVERTIME	\$ 57,870	\$ 57,870	\$ -
19-3211-522.210	FICA	\$ 58,948	\$ 57,890	\$ (1,058)
19-3211-522.220	RETIREMENT	\$ 251,744	\$ 247,224	\$ (4,520)
19-3211-522.230	EMPLOYEE HEALTH INSURANCE	\$ 138,833	\$ 139,173	\$ 340
19-3211-522.241	WORKERS COMPENSATION INS	\$ 30,768	\$ 30,163	\$ (605)
19-3211-522.311	PROPERTY APPRAISER SERVICES	\$ 8,923	\$ 14,173	\$ 5,250
19-3211-522.410	COMMUNICATIONS	\$ 2,000	\$ 2,100	\$ 100
19-3211-522.420	POSTAGE	\$ 100	\$ 105	\$ 5
19-3211-522.430	UTILITIES	\$ 6,500	\$ 6,825	\$ 325
19-3211-522.441	RENTS & LEASES	\$ 528	\$ 554	\$ 26
19-3211-522.460	BUILDING MAINTENANCE	\$ 1,882	\$ 1,976	\$ 94
19-3211-522.461	OFFICE EQUIPMENT MAINT	\$ 1,000	\$ 1,050	\$ 50
19-3211-522.462	FIRE EQUIPMENT MAINT	\$ 2,500	\$ 2,625	\$ 125
19-3211-522.463	EQUIP MAINT/PARTS	\$ 8,000	\$ 8,400	\$ 400
19-3211-522.491	MISCELLANEOUS EXPENDITURE	\$ 1,000	\$ 1,050	\$ 50
19-3211-522.510	OFFICE SUPPLIES	\$ 65	\$ 68	\$ 3
19-3211-522.520	OPERATING SUPPLIES	\$ 28,763	\$ 26,060	\$ (2,703)
19-3211-522.521	FUEL	\$ 8,500	\$ 16,383	\$ 7,883
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	\$ 5,000	\$ 5,000	\$ -
19-3211-522.623	ASHVILLE VOLUNTEERS	\$ 5,000	\$ 5,000	\$ -
19-3211-522.640	EQUIPMENT/COUNTY FIRE DEPT	\$ 15,000	\$ 15,000	\$ -
19-3211-522.645	FIRE GRANT	\$ 10,000	\$ 10,000	\$ -
19-3211-522.646	FIRE TRUCK PURCHASE GRANT - EXPENSE	\$ -	\$ 800,000	\$ 800,000
19-3211-522.650	MONTICELLO VFD FIRE ASSESS. PORTION	\$ 37,098	\$ 57,089	\$ 19,991
19-3212-522.150	FIREFIGHTERS SUPP COMP	\$ 1,800	\$ 1,800	\$ -
Total Expenses		\$ 1,407,317	\$ 2,219,240	\$ 811,923

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

Emergency Medical Services Fund

Revenues

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
28-5000-369.010	AMBULANCE FEES	\$ 1,365,000	\$ 1,521,934	\$ 156,934
28-5000-369.020	EMS COUNTY GRANT	\$ 10,000	\$ 10,000	\$ -
28-5000-369.030	EMS MONITOR GRANT	\$ 201,366	\$ 201,366	\$ -
28-5000-369.040	SPECIAL EVENT REIMBURSEMENT	\$ 4,000	\$ 4,000	\$ -
TOTAL EMS REVENUES		\$ 1,580,366	\$ 1,737,300	\$ 156,934
28-1000-381.020	TRANSFER FROM GENERAL FUND	\$ 132,196	\$ -	\$ (132,196)
Total Revenues		\$ 1,712,562	\$ 1,737,300	\$ 24,738

Expenditures

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
28-3211-526.121	EMS - SALARIES	\$ 712,695	\$ 804,067	\$ 91,372
28-3211-526.122	OVERTIME	\$ 58,767	\$ 105,000	\$ 46,233
28-3211-526.150	SPECIAL EVENT PAY	\$ 13,000	\$ 13,000	\$ -
28-3211-526.210	FICA	\$ 59,017	\$ 69,544	\$ 10,527
28-3211-526.220	RETIREMENT	\$ 252,037	\$ 296,992	\$ 44,955
28-3211-526.230	EMPLOYEE HEALTH INS	\$ 138,833	\$ 160,124	\$ 21,291
28-3211-526.240	WORKERS COMPENSATION INS	\$ 30,768	\$ 34,334	\$ 3,566
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	\$ 6,125	\$ 6,125	\$ -
28-3211-526.441	RENTS & LEASES	\$ 600	\$ 600	\$ -
28-3211-526.460	BUILDING MAINTENANCE	\$ 2,000	\$ 2,000	\$ -
28-3211-526.461	OFFICE EQUIPMENT MAINT	\$ 900	\$ 900	\$ -
28-3211-526.462	MAINTENANCE OF VEHICLES	\$ 8,300	\$ 8,300	\$ -
28-3211-526.463	MAINTENANCE OF VEHICLES - PARTS	\$ 18,000	\$ 18,000	\$ -
28-3211-526.464	EMS EQUIPMENT MAINTENANCE	\$ 10,000	\$ 8,800	\$ (1,200)
28-3211-526.491	MISCELLANEOUS EXPENDITURE	\$ 40,000	\$ 20,000	\$ (20,000)
28-3211-526.510	OFFICE SUPPLIES	\$ 200	\$ 200	\$ -
28-3211-526.520	OPERATING SUPPLIES	\$ 10,000	\$ 1,000	\$ (9,000)
28-3211-526.521	FUEL	\$ 56,000	\$ 50,000	\$ (6,000)
28-3211-526.522	MEDICAL SUPPLIES	\$ 46,000	\$ 40,000	\$ (6,000)
28-3211-526.540	MEMBERSHIPS/SUBSCRIPTIONS	\$ 600	\$ 600	\$ -
28-3211-526.541	EMS LICENSES	\$ 2,500	\$ 2,494	\$ (6)
28-3211-526.580	EDUCATION	\$ 5,000	\$ 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	\$ 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	Adopted Budget FY 23- 24	Requested Budget FY 24- 25	Increase or (Decrease)
22-4000-343.020	RESIDENTIAL ASSESSMENT	\$ 1,551,240	\$ 1,550,496	\$ (744)
22-4100-343.000	REFUSE RECEIPTS(COUNTY)	\$ 250,000	\$ 250,000	\$ -
22-4100-343.020	REFUSE RECEIPTS(CITY)	\$ -	\$ -	\$ -
22-4200-343.000	ROLLOFF RENTAL	\$ 120,000	\$ 120,000	\$ -
22-4000-343.010	RECYCLE SALES	\$ 28,000	\$ 20,000	\$ (8,000)
22-9000-343.010	REG LANDFILL SHARED REV	\$ 110,756	\$ 110,756	\$ -
22-0000-369.000	REGIONAL LANDFILL ESCROW	\$ 3,000	\$ 3,000	\$ -
22-9000-334.000	SMALL COUNTY GRANT	\$ 93,750	\$ 93,750	\$ -
22-9050-343.000	HAZARDOUS WASTE GRANT	\$ 52,000	\$ 52,000	\$ -
	TOTAL SOLID WASTE REVENUES	\$ 2,208,746	\$ 2,200,002	\$ (8,744)
22-1000-381.010	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 2,208,746	\$ 2,200,002	\$ (8,744)

Expenditures

Account Number	Account Description	Adopted Budget FY 23- 24	Requested Budget FY 24- 25	Increase or (Decrease)
22-4212-534.120	SOLID WASTE - SALARIES	\$ 682,383	\$ 721,072	\$ 38,689
22-4212-534.122	OVERTIME	\$ 30,000	\$ 30,000	\$ -
22-4212-534.212	FICA	\$ 54,497	\$ 57,457	\$ 2,960
22-4212-534.220	RETIREMENT	\$ 96,670	\$ 101,920	\$ 5,250
22-4212-534.230	EMPLOYEE HEALTH INSURANCE	\$ 125,168	\$ 156,779	\$ 31,611
22-4212-534.240	WORKERS COMPENSATION INS	\$ 35,620	\$ 37,640	\$ 2,020
22-4212-534.315	CLOSURE COSTS	\$ 40,000	\$ 62,450	\$ 22,450
22-4212-534.340	TIPPING FEES	\$ 456,000	\$ 360,554	\$ (95,446)
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	\$ 6,500	\$ 6,500	\$ -
22-4212-534.420	POSTAGE	\$ 750	\$ 750	\$ -
22-4212-534.430	UTILITIES	\$ 36,000	\$ 36,000	\$ -
22-4212-534.440	RENTS & LEASES	\$ 16,000	\$ 16,000	\$ -
22-4212-534.441	EQUIPMENT LEASES	\$ 132,394	\$ 65,000	\$ (67,394)
22-4212-534.461	OFFICE EQUIPMENT MAINT	\$ 3,500	\$ 3,500	\$ -
22-4212-534.462	MAINTENANCE OF VEHICLES	\$ 60,000	\$ 55,000	\$ (5,000)
22-4212-534.463	EQUIPMENT MAINT/PARTS	\$ 40,000	\$ 35,000	\$ (5,000)
22-4212-534.465	ADOPT A ROAD	\$ 100	\$ 100	\$ -
22-4212-534.490	ADVERTISING	\$ 2,500	\$ 2,500	\$ -
22-4212-534.491	MISCELLANEOUS EXPENDITURE	\$ 2,000	\$ 2,000	\$ -
22-4212-534.510	OFFICE SUPPLIES	\$ 1,500	\$ 1,500	\$ -
22-4212-534.520	OPERATING SUPPLIES	\$ 30,000	\$ 30,000	\$ -
22-4212-534.521	GAS, DIESEL & OIL	\$ 137,174	\$ 128,290	\$ (8,884)
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	\$ 52,000	\$ 52,000	\$ -
22-4212-534.550	EDUCATION & TRAINING	\$ 1,500	\$ 1,500	\$ -
22-4212-534.610	CITY OF MONTICELLO ASSMNT PORTION	\$ -	\$ 100,000	\$ 100,000
22-4212-534.640	EQUIPMENT	\$ 45,000	\$ 15,000	\$ (30,000)
22-4212-534.641	EQUIPMENT < 1,000	\$ 2,000	\$ 2,000	\$ -
	TOTALS	\$ 2,208,746	\$ 2,200,002	\$ (8,744)

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

GRANTS TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
12-3600-331.000	Interest	\$ -	\$ -	\$ -
12-3610-331.010	Interest - Section 8	\$ -	\$ -	\$ -
12-5500-331.000	Sec 8 Program	\$ 200,000	\$ 200,000	\$ -
12-5500-331.180	CDBG Housing Rehab	\$ 100,000	\$ 400,000	\$ 300,000
12-5500-331.600	SHIP/Interest	\$ -	\$ -	\$ -
12-5500-331.650	SHIP	\$ 350,000	\$ 350,000	\$ -
12-0000-381.010	FDOT Mass Transit	\$ 500,000	\$ 500,000	\$ -
12-5500-331.670	LMS Grant - Hurricane Sally	\$ 320,000	\$ -	\$ (320,000)
12-5500-331.680	LMS Grant - Hurricane Ian	\$ 309,078	\$ -	\$ (309,078)
12-9000-344.070	Scrap-Small Co Rd Ast Prg	\$ -	\$ 932,663	\$ 932,663
12-9000-344.080	SCOP-Small Co Outreach PR	\$ -	\$ 9,307,257	\$ 9,307,257
TOTAL REVENUES		\$ 1,779,078	\$ 11,689,920	\$ 9,910,842

12-5500-331.690	Transfer from General Fund/Matching Revenue	\$ 141,693.00	\$ -	\$ (141,693)
TOTAL REVENUES		\$ 1,920,771	\$ 11,689,920	\$ 9,769,149

Expenditures

Account Number	Account Description	Adopted Budget FY 23-24	Requested 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	\$ 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	\$ 11,689,920	\$ 9,769,149

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

911 TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
23-0000-315.000	Communications Services Tax	\$ 47,120.00	\$ 55,385	\$ 8,265
23-2000-334.010	911 Supplemental Award	\$ 84,720.00	\$ 84,720	\$ -
23-4000-342.000	EOC Surcharge/Wireless	\$ 41,280.00	\$ 45,816	\$ 4,536
23-4000-342.010	Prepaid Wireless	\$ 3,645.00	\$ 3,645	\$ -
23-4000-342.020	Non-Wireless	\$ 5,000.00	\$ 5,000	\$ -
23-1000-381.010	Transfer From General Fund	\$ 390,210.00	\$ 490,930	\$ 100,720
TOTAL REVENUES		\$ 571,975	\$ 685,496	\$ 113,521

Expenditures

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
23-2911-525.410	Emergency Communication	\$ 65,000.00	\$ 65,000	\$ -
23-2911-521.931	911/Dispatch Budget - Sheriff	\$ 506,975.00	\$ 620,496	\$ 113,521
TOTALS		\$ 571,975	\$ 685,496	\$ 113,521

911 Trust Fund Balance	\$ -
Funds Required from the General Fund	\$ 490,930

JEFF CO LITERACY ALLIANCE

Revenues

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
26-4000-389.000	JEFF CO LITERACY ALLIANCE GRANT	\$ 145,000	\$ 170,300	\$ 25,300
TOTAL REVENUES		\$ 145,000	\$ 170,300	\$ 25,300

Expenditures

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
26-6214-571.341	CONTRACT SERVICES	\$ 145,000	\$ 170,300	\$ 25,300
TOTAL EXPEENDITURES		\$ 145,000	\$ 170,300	\$ 25,300

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

TOURIST DEVELOPMENT TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
29-1000-312.010	Tourist Bed Tax	\$ 85,000	\$ 93,145	\$ 8,145
29-9000-369.010	Prior Year Carryforward	\$ 108,785	\$ -	\$ (108,785)
TOTAL REVENUES		\$ 193,785	\$ 93,145	\$ (100,640)

Expenditures

Account Number	Account Description	Adopted Budget FY 23-24	Requested Budget FY 24-25	Increase or (Decrease)
29-2781-519.341	North Florida Wildlife Center - Non-Promotional	\$ 8,500	\$ 5,000	\$ (3,500)
29-2781-519.342	Administrative Services - Admin/Ops	\$ 9,000	\$ 4,657	\$ (4,343)
29-2781-519.310	Legal Services - Admin/Ops	\$ 7,000	\$ 4,657	\$ (2,343)
29-2781-519.480	TDC Promotional Printing - Promo/Adver	\$ 10,000	\$ 13,581	\$ 3,581
29-2781-519.481	Tourism Events - Promo/Adver	\$ 8,500	\$ 9,250	\$ 750
29-2781-519.482	Conferences - Promo/Adver	\$ 1,500	\$ 3,500	\$ 2,000
29-2781-519.483	Co-Op Advertising- Visit Florida/ VNNF Partnership - Promo/Adver	\$ 2,000	\$ 5,500	\$ 3,500
29-2781-519.484	Monticello Opera House - Promo/Adver	\$ 8,500	\$ 5,000	\$ (3,500)
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	\$ 18,000	\$ 1,000
29-2781-519.488	Marketing Plan - Promo Adver	\$ 80,000	\$ -	\$ (80,000)
29-2781-519.340	Other Contractual Services	\$ -	\$ -	\$ -
29-2781-519.999	Contingency	\$ 30,585	\$ -	\$ (30,585)
29-2781-519.801	TDC Grants - Special Events	\$ -	\$ 7,500	\$ 7,500
TOTALS		\$ 193,785	\$ 93,145	\$ (100,640)

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	
Wacissa River Detail		\$ 25,000	25,000	
TOTAL PERSONNEL SERVICES	\$ 2,777,611	\$ 3,020,078	242,467	
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	\$ 3,928,327	427,716	12.22%
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 \$ 6,984,670 \$ 827,530 13.44%

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)	\$ -	
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

**BUDGET REQUEST FOR PROPERTY APPRAISERS
 SUMMARY OF THE 2024-2025 BUDGET BY APPROPRIATION CATEGORY**

**JEFFERSON
 COUNTY**

8/15/2024
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	(INCREASE/DECREASE)		AMOUNT APPROVED 2024-25	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$580,085	\$665,796	\$322,273	\$678,584	\$12,788	1.92%	\$678,584	\$12,788	1.92%
OPERATING EXPENSES (Sch. II)	\$143,543	\$156,534	\$85,485	\$165,763	\$9,229	5.90%	\$170,763	\$14,229	9.09%
OPERATING CAPITAL OUTLAY (Sch. III)	\$9,578	\$9,956	\$0	\$9,956	\$0	0.00%	\$9,956	\$0	0.00%
NON-OPERATING (Sch. IV)		\$2,000		\$2,000	\$0	0.00%	\$2,000	\$0	0.00%
TOTAL AMOUNT	\$733,206	\$834,286	\$407,758	\$856,303	\$22,017	2.64%	\$861,303	\$27,017	3.24%
NUMBER OF POSITIONS		8		8	0	0.00%	8	0	0.00%
					COL (5) - (3)	COL (6)/(3)			

DETAIL OF SALARIES

FY 2024-2025
JEFFERSON

SCHEDULE I

DOR USE ONLY

Pos. No.	Position Classification	Annual Rate 9/30/24	Position Designation	REQUESTED INCREASES			APPROVED INCREASES				
				Guideline	Other	Funding	Annual Rate 9/30/25	Guideline	Other	Funding	Annual Rate 9/30/25
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
1	Official	121,764		0	0	121,764	121,764	0	0	121,764	121,764
7	Current Positions	360,028		9,450	2,873	371,323	372,351	9,450	2,873	371,323	372,351
0	New Positions					0	0			0	0
8	TOTAL	\$481,792		\$9,450	\$2,873	\$493,087	\$494,115	\$9,450	\$2,873	\$493,087	\$494,115

DETAIL OF PERSONNEL SERVICES

JEFFERSON

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	115,097	121,764	60,882	121,764	0	0.00%	121,764
12 EMPLOYEES (REGULAR)	286,809	359,000	172,540	371,323	12,323	3.43%	371,323
13 EMPLOYEES (TEMPORARY)	28,989	9,000	2,711	9,270	270	3.00%	9,270
14 OVERTIME	411	0	127		0	----	0
15 SPECIAL PAY	7,000	14,000	6,667	10,000	(4,000)	-28.57%	10,000
21 FICA							
2152 REGULAR	33,194	38,538	17,651	39,195	657	1.70%	39,195
2153 OTHER		0			0	----	0
22 RETIREMENT							
2251 OFFICIAL	66,089	71,451	35,726	71,451	0	0.00%	71,451
2252 EMPLOYEE	34,872	42,746	20,898	45,419	2,673	6.25%	45,419
2253 SMS/SES		0			0	----	0
2254 DROP	7,624	9,297	5,071	10,162	865	9.30%	10,162
23 LIFE & HEALTH INSURANCE		0			0	----	0
24 WORKER'S COMPENSATION		0			0	----	0
25 UNEMPLOYMENT COMP.		0			0	----	0
TOTAL PERSONNEL SERVICES	\$580,085	\$665,796	\$322,273	\$678,584	\$12,788	1.92%	\$678,584

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DETAIL OF OPERATING EXPENSES

JEFFERSON

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	33,498	33,115	23,382	36,400	3,285	9.92%	36,400
3152 APPRAISAL		0			0	----	0
3153 MAPPING	2,800	3,400	3,150	3,150	(250)	-7.35%	3,150
3154 LEGAL	6,484	8,000	5,005	13,000	5,000	62.50%	18,000
3159 OTHER		0			0	----	0
32 ACCOUNTING & AUDITING							
33 COURT REPORTER							
34 OTHER CONTRACTUAL	38,483	43,598	23,448	47,332	3,734	8.56%	47,332
40 TRAVEL	6,846	17,310	3,772	13,691	(3,619)	-20.91%	13,691
41 COMMUNICATIONS	11,555	13,000	5,822	12,000	(1,000)	-7.69%	12,000
42 TRANSPORTATION							
4251 POSTAGE	1,710	3,111	770	2,640	(471)	-15.14%	2,640
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT		0			0	----	0
4452 VEHICLES		0			0	----	0
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY							
		0			0	----	0

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT		0			0	----	0
4652 VEHICLES	4,508	4,000	2,333	4,500	500	12.50%	4,500
4653 OFFICE SPACE	923	1,000	3,047	3,000	2,000	200.00%	3,000
4654 E.D.P.		0			0	----	0
47 PRINTING & BINDING	6,740	8,000	5,106	6,500	(1,500)	-18.75%	6,500
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	3,889	2,000	1,237	2,000	0	0.00%	2,000
4952 AERIAL PHOTOS		0			0	----	0
4959 OTHER		0			0	----	0
51 OFFICE SUPPLIES	9,229	6,000	4,321	6,000	0	0.00%	6,000
52 OPERATING SUPPLIES		0			0	----	0
54 BOOKS & PUBLICATIONS							
5451 BOOKS	1,338	700		700	0	0.00%	700
5452 SUBSCRIPTIONS		0			0	----	0
5453 EDUCATION	4,850	6,300	1,260	7,850	1,550	24.60%	7,850
5454 DUES/MEMBERSHIPS	10,690	7,000	2,832	7,000	0	0.00%	7,000
TOTAL OPERATING EXPENSES	\$143,543	\$156,534	\$85,485	\$165,763	\$9,229	5.90%	\$170,763

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DETAIL OF OPERATING CAPITAL OUTLAY

JEFFERSON

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0			0	-----	0
6452 OFFICE FURNITURE		0			0	-----	0
6453 OFFICE EQUIPMENT	9,578	9,956		9,956	0	0.00%	9,956
6454 VEHICLES		0			0	-----	0
66 BOOKS		0			0	-----	0
68 INTANGIBLE ASSETS		0			0	-----	0
TOTAL OPERATING CAPITAL OUTLAY	\$9,578	\$9,956	\$0	\$9,956	\$0	0.00%	\$9,956

Post this total to
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Col. (3) Ex. A

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Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING

JEFFERSON

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0			0	----	0
92 OTHER CONTRACT RESERVE		0			0	----	0
93 SPECIAL CONTINGENCY		0			0	----	0
94 EMERGENCY CONTINGENCY		2,000		2,000	0	0.00%	2,000
TOTAL NON-OPERATING		\$2,000		\$2,000	\$0	0.00%	\$2,000

Post this total to
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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	