



Jefferson County Board of County Commissioners

Thursday, July 20, 2023 at 6:00 pm

REGULAR SESSION AGENDA

Courthouse Annex, 435 W. Walnut Street, Monticello, FL 32344

1. 6 PM CALL TO ORDER, INVOCATION, PLEDGE OF ALLEGIANCE

2. PUBLIC ANNOUNCEMENTS, PRESENTATIONS & AWARDS

a. Suwannee Water Mngmt

3. CITIZENS REQUEST & INPUT ON NON-AGENDA ITEMS

(3 Minute Limit Please)

4. CONSENT AGENDA

a. Vouchers

Attachments:

- **Accounts List** (List_of_Accounts.pdf)
- **Commissioner Report** (Comm_Report_7-20-23.pdf)
- **Vouchers to be Paid** (Vouchers_to_be_paid_7-20-23.pdf)

b. Meeting Minutes

Attachments:

- **6-1-23 Budget Workshop** (Revised-Budget_Workshop_draft_minutes_6-1-2023.docx)
- **6-1-23 TriCounty Workshop** (Revised-6-1-2023_BCC_Draft_Tri-County_Agreement_Workshop_Minutes.docx)
- **6-1-23 BOCC Regular Session** (Revised-6-1-2023_Draft_BCC_Minutes.docx)
- **6-8-23 Budget Workshop** (Revised-Budget_Workshop_draft_minutes_6-8-2023.docx)
- **6-15-23 Budget Workshop** (Revised-6-15-2023_Budget_Workshop_draft_minutes.docx)

5. GENERAL BUSINESS

a. Evergreen Study Presentation

Attachments:

- **Final JeffCo Study** (FR__COMP_AND_CLASS_STUDY_FOR_JEFFERSON_COUNTY__FL.pdf)

b. General Budget Discussion - Millage Topic

c. Aucilla Shores Roadway Maintenance

Attachments:

- **Cover Letter** (Agenda_Item_-_Aucilla_Shores_PRR_2023_v._2.doc)

- **Resolution** (Updated-PRR_Aucilla_Shores_Subdivision_draft1_07_18_23.doc)

d. Fire Assessment

Attachments:

- **Cover Letter** (Agenda_Item_Request_-_Fire_IAR_2023_v.2.doc)
- **A and RIAR Final** (AandRIAR_final_07_17_23.doc)
- **Assessment Report** (Draft_Jefferson_Fire_Assessment_Report_FY_23-24_7-15-23.pdf)

e. Solid Waste Assessment

Attachments:

- **Cover Letter** (Agenda_Item_Request_-_Solid_Waste_IAR_2023.doc)
- **A and RIAR Draft** (AmendedandRestatedIAR_SW_draft1_07_14_23.doc)
- **Assessment Report** (Draft_Jefferson_County_Solid_Waste_Assessment_Report_FY_23-24.pdf)

f. Debris Monitoring Contract Approval

Due to the size of the documents, the contracts are unable to be uploaded. The awarded companies are:

*Debris Tech

*Tetra Tech

*Witt O'brien LLC

Should anyone wish to review, please contact the County Manager's Office.

Attachments:

- **Cover Letter** (Draft_Agenda_Item_Approve_Debris_Monitoring_Contracts.doc)

g. Debris Removal Contract Approval

Due to the size of the documents, the contracts are unable to be uploaded. The awarded companies are:

*CTC Disaster Response

*DRC Emergency Services

*TFR Enterprises

Should anyone wish to review, please contact the County Manager's Office.

Attachments:

- **Cover Letter** (Draft_Agenda_Item_Approve_Debris_Removal_Contracts.doc)

h. Special Exception Moratorium Extension

Attachments:

- **Cover Letter** (Agenda_Item_Request_-_Special_Exception_Moratorium_Regular_Ordinance_8.11.22.doc)
- **Proposed Extension** (Special_Exception_Moratorium_Extension_7-12-23.docx)

6. CLERK OF COURTS
7. COUNTY ENGINEER
8. COUNTY ATTORNEY
9. COUNTY MANAGER
10. COUNTY COMMISSIONERS
11. ADJOURN

From the manual "Government in the Sunshine", page 40: Paragraph C. Each board, commission or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that if a person decides to appeal any decision made by the board, agency or commission with respect to any matter considered at such meeting or hearing, he will need a record of the proceedings, and for such purpose he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

PARTICIPATING IN A COUNTY COMMISSION MEETING: A CITIZEN'S GUIDE

The Jefferson County Commission is pleased to have you at our Commission meeting. We appreciate your presence, welcome your participation, and want your visit to be interesting and informative. The following is a brief summary of the Commission's Meeting Rules of Procedure that apply to citizen participation.

See the meeting agenda so that you can follow each item of business the Commission will be discussing.

SPEAKING BEFORE THE COMMISSION: WHEN CAN I TALK?

If you want to address the Commission about an issue that's not on the agenda, notice there is a place to do this. To reserve a time to speak for up to 3 minutes, please sign a speaker request form usually found near the speaker's rostrum.

The first place to speak is soon after the meeting begins. This time is reserved for citizens who want to make a request or provide input that doesn't require discussion. The spot is frequently used by citizens who don't want to stay for the entire meeting and don't need an immediate response from the Commission.

Citizens may also have a chance to address the Commission about items of interest during the General Business part of the agenda. After the Commissioners have had a chance to discuss a general business item, the Chair usually asks if there are any comments from the audience. Again, if you wish to speak, please limit remarks to no more than 3 minutes.

For the record, always give your name and address before you begin speaking. If you're representing a particular group or organization, state that, too. Always address remarks to the Chair or the Commission as a whole, never to an individual commissioner or the audience. Speakers may speak only once on an issue and may not yield their time to another person.

THE COMMON COURTESY RULE: PLEASE BE BRIEF, RELEVANT, AND ALWAYS CIVIL

Commission meetings can be long. Our Commission works hard to keep meetings moving along in a productive and civil manner. Please plan your remarks so that you can make your point clearly and quickly. Always be courteous and civil.

The Chair may call down speakers (or members of the audience) who violate the Commission's rules of decorum. Here are some "no-no's": personal attacks or threats, booing, heckling, cheering, inappropriate clapping, verbal outbursts, and distracting private conversations during proceedings. Also, signs are okay outside of the meeting room but are not allowed in it.

Commission Meeting Rules of Procedure (available at jeffersoncountyfl.gov) give the Chair control of the meeting, much like a judge controls his courtroom. These same rules also give the Chair a lot of flexibility to use his or her judgment in running an efficient and orderly meeting. So if you think you need help or more time, let the Chair know. If time allows, the Chair will usually grant reasonable requests.

Again, thanks for your interest. We're glad you're here!

NOTE: *Except for Common Courtesy rules, slightly different guidelines may apply to public hearings and workshops.*

General Fund

- 1947 SCRAP
- 1948 SCOP
- 1949 CIGP
- 2101 BOCC
- 2102 Coordinator
- 2103 County Attorney
- 2104 County Administrative
- 2211 Property Appraiser
- 2212 Tax Deed
- 2320 Clerk
- 2322 Circuit Court
- 2324 County Court
- 2332 State Attorney
- 2333 Public Defender
- 2440 Supervisor of Elections
- 2670 Courthouse
- 2671 Admin Buildings
- 2780 Planning Dept
- 2781 Industrial Development
- 3102 Veterans Affairs
- 3440 Building Dept
- 3990 Medical Examiner
- 4212 Animal Control
- 4216 Mosquito Control-Local
- 4217 Mosquito Control-State
- 6101 Recreation
- 6212 Library-Local
- 6213 Library-State
- 6302 Extension

Fund 11

- 4102 Road Dept

Fund 12

- 0018 CDBG

Fund 14

- 3101 Sheriff

Fund 19

- 3211 Fire Rescue

Fund 22

- 4212 Solid Waste

Fund 23

- 2911 E911

Fund 26

- 6214 Literacy

Fund 28

- 3211 EMS

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
01	1948	SOUTHEASTERN CONSULTING	011948525341	SOUTHEAS	LAKE RD FINAL					15,082.00
				COUNT 1						
01	2102	State of Florida-DMS	012102513410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	27.51
01		State of Florida-DMS	012102513410	DEPTMGMT	5/23 CNTY OFFC COORD					26.28
01		Verizon Wireless	012102513410	VERIZONW	A#8425435290001 CTY					40.27
				COUNT 3						
01	2103	Nabors Gibling & Nickerson	012103514120	NABORSNG	MAY 2023 CTY ATTY SE	322568	07	06	2023	11,690.25
01		Nabors Gibling & Nickerson	012103514120	NABORSNG	5/23 SOLAR FARM ORD	322568	07	06	2023	72.00
01		Nabors Gibling & Nickerson	012103514120	NABORSNG	5/23 LAND DEV CODE R	322568	07	06	2023	3,708.00
01		Nabors Gibling & Nickerson	012103514120	NABORSNG	5/23 HOMESTEAD BARN	322568	07	06	2023	5,182.20
01		Nabors Gibling & Nickerson	012103514120	NABORSNG	6/23 ECOPLEXUS #263-					90.00
01		Nabors Gibling & Nickerson	012103514120	NABORSNG	6/23 HOMESTEAD #263-					2,222.16
				COUNT 6						
01	2104	ANSER ADVISORY, LLC	012104513310	ANSERADV	FY23/24 FIRE ASSESSM	322520	07	06	2023	8,125.00
01		ANSER ADVISORY, LLC	012104513310	ANSERADV	FY23/24 SOLID WST AS	322520	07	06	2023	5,875.00
01		Kurt Spitzer & Associates	012104513310	KSA	REDISTRIBUTING SERVIC					3,000.00
01		Moran & Smith LLP	012104513310	MORAN&SM	FY22/23 AUDIT					35,000.00
01		THOMAS HOWELL FERGUSON PA	012104513310	THOMASHO	PHASE 2 FORENSIC AUD	322590	07	06	2023	754.40
01		THOMAS HOWELL FERGUSON PA	012104513310	THOMASHO	JUNE 2023 PHASE 2 SE					620.00
01		TRAVIS WALKER, P.A. Trust	012104513310	WALKERTR	VAB SERVICES JAN-APR	322596	07	06	2023	687.50
01		Preferred Gov't Ins. Trust	012104513451	PREFGOVT	FY23Q4 WORK COMP INS	322574	07	06	2023	57,665.00
01		ECB PUBLISHING INC	012104513490	ECBPUB	WORKSHOP AD & AFFIDA	322542	07	06	2023	49.83
01		ECB PUBLISHING INC	012104513490	ECBPUB	BOCC WORKSHOP					50.20
01		ECB PUBLISHING INC	012104513490	ECBPUB	BOCC WORKSHOP					52.23
01		ECB PUBLISHING INC	012104513490	ECBPUB	RFP AD					54.03
01		ECB PUBLISHING INC	012104513490	ECBPUB	BOCC WORKSHOP					121.38
01		ECB PUBLISHING INC	012104513490	ECBPUB	VETERANS DISPLAY					50.50
01		ECB PUBLISHING INC	012104513490	ECBPUB	A#13848 REMOVE YJ NE	322527	07	06	2023	100.00
01		Big Bend-Eubanks Termite	012104513491	BIGTERM	INFOSEAL LASER CHECK	322536	07	06	2023	200.00
01		Creative Forms & Concepts	012104513510	CREATE						349.41
				COUNT 17						
01	2211	TC Delivers Mail S&S	012211513510	TCDELIVE	2023 TRIM NOTICES P0					5,100.00
				COUNT 1						
01	2320	Jeff. Co. Clerk of Courts	012320513930	JEFFCLERK	JULY 2023 FY23 BUDGE					36,000.00
				COUNT 1						
01	2322	CenturyLink	012322516410	CENTLINK	A#311120982	322533	07	06	2023	76.00
01		CenturyLink	012322516410	CENTUR	A#311120982					60.00
01		State of Florida-DMS	012322516410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	58.98
01		State of Florida-DMS	012322516410	DEPTMGMT	5/23 CNTY OFFC CIRCU					50.52
01		Advanced Business Systems	012322516510	ADVBUSIN	C#CT357401 JUDGE					4.83

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
01	2322	GREAT AMERICA FINANCIAL	012322516510	GAFS	A#0031841366000	322553	07	06	2023	161.00
01		GREAT AMERICA FINANCIAL	012322516510	GAFS	A#0031841366000					139.00
01		Great American, Inc.	012322516510	GREATAME	A#0031841366000					161.00
				COUNT 8						
01	2324	State of Florida-DMS	0123224516410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	62.94
01		State of Florida-DMS	0123224516410	DEPTMGMT	5/23 CNTY OFFC CNTY					60.48
01		Toshiba Financial Service	0123224516441	TOSHIBA5	A#0251689390000					19.00
				COUNT 3						
01	2332	Ricardo Fadel1	012333516340	FADELLRI	8/23 JANITORIAL SAO	322563	07	06	2023	948.00
01		CenturyLink	012333516401	LUMEN	A#91487806 SAO					431.70
01		CenturyLink	012333516410	CENTLINK	A#312248787	322533	07	06	2023	152.50
01		CenturyLink	012333516410	CENTUR	A#312248787 SAO					136.50
				COUNT 4						
01	2333	Ricardo Fadel1	012333516340	FADELLRI	8/23 JANITORIAL PUB	322522	07	06	2023	545.00
01		ARTEZIA WATER	012333516341	ARTEZIA	A#302577					13.00
01		CenturyLink	012333516410	LUMEN	A#91309765 PUBLIC DEF	322563	07	06	2023	500.76
01		American Express	012333516510	AMEXPRES	AMAZON OFFICE SUPPLI					106.63
				COUNT 4						
01	2440	Supervisor of Elections	012440519930	SUPERVIS	FY23 DOS VOTE SECURI	322598	07	10	2023	65,175.37
01		Supervisor of Elections	012440519930	SUPERVIS	AUG 2023 FY23 BUDGET					37,964.58
				COUNT 2						
01	2670	Ricardo Fadel1	012670519340	FADELLRI	8/23 JANITORIAL COUR	322533	07	06	2023	1,195.00
01		CenturyLink	012670519410	CENTLINK	A#312042207					235.34
01		State of Florida-DMS	012670519410	DEPTMGMT	A#AN2-14844	322539	07	06	2023	235.34
01		State of Florida-DMS	012670519410	DEPTMGMT	4/23 COUNTY OFFICES					37.25
01		State of Florida-DMS	012670519410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	340.02
01		State of Florida-DMS	012670519410	DEPTMGMT	4/23 COUNTY OFFICES					110.04
01		State of Florida-DMS	012670519410	DEPTMGMT	A#AN2-14844 MAY 2023	322539	07	06	2023	37.25
01		State of Florida-DMS	012670519410	DEPTMGMT	5/23 CNTY OFFC COURT					325.26
01		State of Florida-DMS	012670519410	DEPTMGMT	5/23 CNTY OFFC COURT	322563	07	06	2023	105.12
01		CenturyLink	012670519410	LUMEN	A#91296821					452.87
01		City of Monticello	012670519430	CITYMONT	A#00010009	322534	07	06	2023	291.73
01		Duke Energy	012670519430	DUKE	A#910085449537					1,495.17
01		Advanced Business Systems	012670519441	ADBUSIN	C#C7333001 COURTHOUS	322541	07	06	2023	298.96
01		Toshiba Financial Service	012670519441	TOSHIBA5	A#0251689390000					692.20
01		Keith Roddenberry	012670519460	RODDENBE	LAWN SERVICE	322592	07	06	2023	50.00
01	Keith Roddenberry	012670519460	RODDENBE	LAWN SERVICE	50.00					
01	Keith Roddenberry	012670519460	RODDENBE	LAWN SERVICE	322583	07	06	2023	50.00	
01	Keith Roddenberry	012670519460	RODDENBE	LAWN SERVICE					50.00	
01	Somitrol of Tallahassee	012670519460	SOMITROL	C#R1M601957 7-9/23 M	322587	07	06	2023	816.06	
01	UniFirst Corporation	012670519460	UNIFIRST	C#1311916 BATHROOM S					217.65	
01	UniFirst Corporation	012670519460	UNIFIRST	C#1311916 BATHROOM S	322594	07	06	2023	161.55	
01	UniFirst Corporation	012670519460	UNIFIRST	C#1311916 BATHROOM S					161.55	
01	UniFirst Corporation	012670519460	UNIFIRST	C#1311913 BATHROOM/M	322594	07	06	2023	251.07	

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
01	2670	UniFirst Corporation	012670519460	UNIFIRST	C#1311913 BATHROOM/M	322592	07	06	2023	161.55
01		Toshiba Financial Service	012670519491	TOSHIBA5	A#0251689390000					349.00
					COUNT 23					
01	2671	Ricardo Fadel	012671519340	FADELLRI	8/23 JANITORIAL SOE					260.00
01		Ricardo Fadel	012671519340	FADELLRI	8/23 JANITORIAL PROP					913.00
01		Ricardo Fadel	012671519340	FADELLRI	8/23 JANITORIAL TAX					752.00
01		Ricardo Fadel	012671519340	FADELLRI	8/23 JANITORIAL PROB					93.33
01		Ricardo Fadel	012671519340	FADELLRI	8/23 JANITORIAL ANNE					563.30
01		Ricardo Fadel	012671519340	FADELLRI	8/23 JANITORIAL PUB					193.50
01		Ricardo Fadel	012671519340	FADELLRI	8/23 JANITORIAL HEAL					1.725.00
01		Ricardo Fadel	012671519340	FADELLRI	8/23 JANITORIAL ANNE					125.00
01		CenturyLink	012671519410	CENTLINK	A#461036495	322533	07	06	2023	147.91
01		CenturyLink	012671519410	CENTLINK	A#312042207	322533	07	06	2023	594.85
01		CenturyLink	012671519410	CENTLINK	A#311176920	322533	07	06	2023	127.06
01		CenturyLink	012671519410	CENTUR	A#461036495					138.70
01		State of Florida-DMS	012671519410	DEPTGMT	A#AN2-1550	322539	07	06	2023	147.85
01		State of Florida-DMS	012671519410	DEPTGMT	4/23 COUNTY OFFICES	322539	07	06	2023	37.25
01		State of Florida-DMS	012671519410	DEPTGMT	4/23 COUNTY OFFICES	322539	07	06	2023	137.55
01		State of Florida-DMS	012671519410	DEPTGMT	4/23 COUNTY OFFICES	322539	07	06	2023	27.51
01		State of Florida-DMS	012671519410	DEPTGMT	4/23 COUNTY OFFICES	322539	07	06	2023	55.02
01		State of Florida-DMS	012671519410	DEPTGMT	A#AN2-1550 MAY 2023	322539	07	06	2023	37.25
01		State of Florida-DMS	012671519410	DEPTGMT	5/23 CNTY OFFC ADMIN					131.40
01		State of Florida-DMS	012671519410	DEPTGMT	5/23 CNTY OFFC ADMIN					26.28
01		State of Florida-DMS	012671519410	DEPTGMT	5/23 CNTY OFFC ADMIN					52.56
01		State of Florida-DMS	012671519410	DEPTGMT	5/23 CNTY OFFC ADMIN					52.56
01		CenturyLink	012671519410	LUMEN	A#90902538	322563	07	06	2023	167.79
01		Verizon Wireless	012671519410	VERIZONW	A#8425435290001 CTY					60.89
01		City of Monticello	012671519430	CITYMONT	A#00010215	322534	07	06	2023	53.31
01		City of Monticello	012671519430	CITYMONT	A#00010409	322534	07	06	2023	195.21
01		City of Monticello	012671519430	CITYMONT	A#00010392	322534	07	06	2023	50.33
01		City of Monticello	012671519430	CITYMONT	A#00010150	322534	07	06	2023	37.82
01		Duke Energy	012671519430	DUKE	A#910085448106	322541	07	06	2023	32.92
01		Duke Energy	012671519430	DUKE	A#910085448974	322541	07	06	2023	32.38
01		Duke Energy	012671519430	DUKE	A#910085450324	322541	07	06	2023	788.09
01		Duke Energy	012671519430	DUKE	A#910085450879	322541	07	06	2023	32.91
01		Duke Energy	012671519430	DUKE	A#930000007581/6708	322541	07	06	2023	2.068.65
01		Duke Energy	012671519430	DUKE	A#910085449644	322541	07	06	2023	32.91
01		Duke Energy	012671519430	DUKE	A#910085448693	322541	07	06	2023	185.25
01		Duke Energy	012671519430	DUKE	A#910085449272	322541	07	06	2023	30.79
01		Duke Energy	012671519430	DUKE	A#910085448974	322541	07	06	2023	32.91
01		Duke Energy	012671519430	DUKE	A#910085448106	322541	07	06	2023	492.52
01		Jefferson Community Water	012671519430	JEFFCOMM	A#0212000 9941 S SAL					30.38
01		Register's Mini Storage	012671519440	REGISMIN	7/23 RENT UNIT#B177					38.50
01		Royal Mini Storage, Inc.	012671519440	ROYALMIN	7/23 RENT UNIT#47					225.00
01		Toshiba Financial Services	012671519441	TOSHIBA5	A#0251689390000					110.00
01		ABC Maintenance Services	012671519460	ABCMNT	JCEO NEW AC BEHIND C					49.00
01		ABC Maintenance Services	012671519460	ABCMNT	JCEO DEHUMIDIFIER CL					3,800.00
01		ABC Maintenance Services	012671519460	ABCMNT	JCEO NEW AC MAIN OFF					6,000.00

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
01	2671	ABC Maintenance Services	012671519460	ABCMANT	JCEQ DEHUMIDIFIER MA	322527	07	06	2023	3,800.00
01		Big Bend-Eubanks Termite	012671519460	BIGBTERM	A#13572 JRCR 4 RODEN	322527	07	06	2023	40.00
01		Big Bend-Eubanks Termite	012671519460	BIGBTERM	A#8522 CTY OFFC MON	322527	07	06	2023	450.00
01		Big Bend-Eubanks Termite	012671519460	BIGBTERM	A#12663 LLOYD WOMANS					35.00
01		Big Bend-Eubanks Termite	012671519460	BIGBTERM	A#8522 CNTY OFFC MON					450.00
01		Big Bend-Eubanks Termite	012671519460	BIGBTERM	A#13572 JRCR RODENT					40.00
01		Redwire	012671519460	REDWIRE	C#N1M1414 ANNEX 5/23	322580	07	06	2023	299.08
01		Redwire	012671519460	REDWIRE	C#N1M1414 ANNEX 6/23	322580	07	06	2023	299.08
01		Redwire	012671519460	REDWIRE	C#N1M1414 ANNEX 7/23	322580	07	06	2023	311.04
01		Sonitrol of Tallahassee	012671519460	SONITROL	C#R1M602878 7-9/23 M	322587	07	06	2023	645.81
01		Sonitrol of Tallahassee	012671519460	SONITROL	C#R1M603291 6/23 SAO	322587	07	06	2023	100.00
01		Stewart Heating & Cooling	012671519460	STEWARTH	NEW AC FOR SAO	322587	07	06	2023	104.00
01		Advanced Business Systems	012671519461	ADVBSUSIN	C#CT216501 ANNEX					7,800.00
				COUNT 61						51.76
01	2780	AE ENGINEERING INC	012780515310	AEENGINE	HEMNIGS POND W003	322514	07	06	2023	1,020.00
01		AE ENGINEERING INC	012780515310	AEENGINE	HEMNIGS POND					902.50
01		Ricardo Fadell	012780515340	FADELLRI	8/23 JANITORIAL PLAN					200.00
01		CenturyLink	012780515410	CENLINK	A#312042207	322533	07	06	2023	82.60
01		State of Florida-DMS	012780515410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	41.26
01		State of Florida-DMS	012780515410	DEPTMGMT	5/23 CNTY OFFC PLANN					39.42
01		Duke Energy	012780515430	DUKE	A#910085450746	322541	07	06	2023	187.16
01		Advanced Business Systems	012780515441	ADVBSUSIN	C#CT254801 PLANNING					123.84
01		Great American, Inc.	012780515441	GRATAME	A#0031868367000	322553	07	06	2023	120.00
01		National Traffic Signs	012780515520	NATLTRAF	SIGNS	322569	07	06	2023	931.00
01		Pitney Bowes Global	012780515540	PIB0GLO	A#0016224117 POSTAGE	322573	07	06	2023	87.61
				COUNT 11						
01	2781	State of Florida-DMS	012781519830	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	27.51
01		State of Florida-DMS	012781519830	DEPTMGMT	5/23 CNTY OFFC INDUS					26.28
01	3102	MADISON COUNTY BOCC	013102553310	MADCOBOC	6/23 SHARED VSO SWIL	322564	07	06	2023	1,440.12
				COUNT 1						
01	3440	RCC INSPECTIONS LLC	013440524310	RCCINSPE	CONTRACTUAL SERVICES	322578	07	06	2023	750.00
01		Ricardo Fadell	013440524340	FADELLRI	8/23 JANITORIAL BUIL					200.00
01		CenturyLink	013440524410	CENLINK	A#312042207	322533	07	06	2023	82.60
01		State of Florida-DMS	013440524410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	41.27
01		State of Florida-DMS	013440524410	DEPTMGMT	5/23 CNTY OFFC BUILD					39.42
01		Verizon Wireless	013440524410	VERIZONW	A#8425435290001 BUIL					97.49
01		Duke Energy	013440524430	DUKE	A#910085450746	322541	07	06	2023	187.15
01		Advanced Business Systems	013440524441	ADVBSUSIN	C#CT332601	322513	07	06	2023	42.06
01		Toshiba Financial Service	013440524441	TOSHIBA5	A#0251689390000					357.10
01		ODP BUSINESS SOLUTIONS LL	013440524510	ODPBSUSIN	PAPER & COFFEE	322592	07	06	2023	55.49
01		Jefferson Co. Road Dept.	013440524521	RDEPT	JUNE 2023 FLEET FUEL					378.33
01		Pitney Bowes Global	013440524540	PIB0GLO	A#0016224117 POSTAGE	322573	07	06	2023	87.62

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
01	3990	Beggs Funeral Home	013990527310							
01		JON R THOGMARTIN MD PA	013990527310							
				COUNT 12						
				BEGGS	M CUNNINGHAM BODY RE	322525	07	06	2023	400.00
				THOGMART	AUTOPSY BROCK/CUNNING	322589	07	06	2023	6,360.00
				COUNT 2						
01	4212	Animal Medical Clinic*	014212562310							
01		Animal Medical Clinic*	014212562310							
01		SGA SPAY & NEUTER CLINIC	014212562492							
01		Animal Medical Clinic*	014212562520							
				COUNT 4						
				ANIMALCL	FERAL CAT EXAM	322519	07	06	2023	30.60
				ANIMALCL	4 DOGS EUTHANASTIA	322519	07	06	2023	200.00
				SGASPAY	SPAY/NEUTER 14 CATS/	322585	07	06	2023	90.00
				ANIMALCL	NEXGUARD KENNELS	322519	07	06	2023	161.34
				COUNT 6						
01	4216	State of Florida-DMS	014216534410							
01		State of Florida-DMS	014216534410							
01		City of Monticello	014216534430							
01		Duke Energy	014216534430							
01		Duke Energy	014216534430							
01		Jefferson Co. Road Dept.	014216534521							
				COUNT 1						
01	4217	ADAPCO, Inc.	014217534522							
				ADAPCO	MOSQUITO CONTROL CHE	322512	07	06	2023	10,080.00
01	5103	Apalachee Center	015103563811							
01		Apalachee Center	015103563812							
				COUNT 2						
01	6101	Calvin Holmes	016101572131							
01		JEREMIAH PREVATT	016101572131							
01		Jeffrey Prevatt	016101572131							
01		TONY STREETMAN	016101572131							
01		State of Florida-DMS	016101572410							
01		State of Florida-DMS	016101572410							
01		Verizon Wireless	016101572410							
01		CenturyLink	016101572430							
01		City of Monticello	016101572430							
01		City of Monticello	016101572430							
01		Duke Energy	016101572430							
01		Duke Energy	016101572430							
01		Howdys Rent A Toilet	016101572430							
01		ABC Maintenance Services	016101572460							
01		GCLMONTICELLO	016101572460							
01		GCLMONTICELLO	016101572460							
01		GCLMONTICELLO	016101572460							
01		GCLMONTICELLO	016101572460							
01		GCLMONTICELLO	016101572460							
01		GCLMONTICELLO	016101572460							
				COUNT 1						
				HOLMESC	BASEBALL UMP AS OF 6	322556	07	06	2023	180.00
				PREVATT	BASEBALL UMP AS OF 6	322575	07	06	2023	150.00
				PREVATT	BASEBALL UMP AS OF 6	322576	07	06	2023	380.00
				STREETMA	BASEBALL UMP AS OF 6	322588	07	06	2023	150.00
				DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	55.02
				DEPTMGMT	5/23 CNTY OFFC REC-P	322539	07	06	2023	52.56
				VERIZONW	A#225011000001 REC	322534	07	06	2023	51.34
				CENTUR	A#463021743 REC PARK	322534	07	06	2023	177.73
				CITYMONT	A#00020119	322534	07	06	2023	96.85
				CITYMONT	A#00020119 1380 MAMI	322541	07	06	2023	32.99
				DUKE	A#9300000012968	322541	07	06	2023	719.68
				DUKE	A#910085450043	322541	07	06	2023	48.89
				HOWDYS	WACTSSA RIVER PORTAL	322511	07	06	2023	278.85
				ABCMAINT	ICE MACHINE CLEANING	322511	07	06	2023	95.00
				GCLMONTI	AIRTOOL OIL	322511	07	06	2023	15.98
				GCLMONTI	SPADE BIT	322511	07	06	2023	4.59
				GCLMONTI	PLUMBING PARTS	322511	07	06	2023	7.76
				GCLMONTI	KEYS & HARDWARE	322511	07	06	2023	36.36
				GCLMONTI	SAND	322511	07	06	2023	99.50
				GCLMONTI	ELECTRICAL OUTLET	322511	07	06	2023	28.99

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
01	6101	GCLMONTICELLO	016101572460	GCLMONTI	STORAGE ROOM DOOR					241.05
01		GCLMONTICELLO	016101572460	GCLMONTI	BLEACH SPRAY					15.78
01		Paul's Septic Service LLC	016101572460	PAULSSEP	SEPTIC PUMP OUT	322572	07	06	2023	300.00
01		JOHNATHAN P WILLIAMS	016101572460	WILLTAMJ	MENS ROOM SHEETROCK					200.00
01		Monticello Carquest Inc.	016101572462	MONTICARQ	GASKET					9.06
01		ECB PUBLISHING INC	016101572490	ECBPUB	PET PAGE AD	322566	07	06	2023	56.00
01		ECB PUBLISHING INC	016101572490	ECBPUB	PET PAGE AD	322542	07	06	2023	55.00
01		GCLMONTICELLO	016101572520	GCLMONTI	DRILLBIT & TOOLS					22.75
01		GCLMONTICELLO	016101572520	GCLMONTI	STAKE FLAG					14.99
01		GCLMONTICELLO	016101572520	GCLMONTI	SLIP CAP					5.94
01		GCLMONTICELLO	016101572520	GCLMONTI	CREDIT APPLIED TO RE					248.20
01		Monticello Carquest Inc.	016101572520	MONTICARQ	SHARPEN CHAIN	322566	07	06	2023	10.00
01		Monticello Carquest Inc.	016101572520	MONTICARQ	OIL & FILTER	322566	07	06	2023	31.99
01		Monticello Carquest Inc.	016101572520	MONTICARQ	OFFSET RACHETS	322566	07	06	2023	23.99
01		Monticello Carquest Inc.	016101572520	MONTICARQ	FUNNEL & TOOLS	322566	07	06	2023	41.21
01		Monticello Carquest Inc.	016101572520	MONTICARQ	SHARPEN CHAINSAW CHA					20.00
01		Monticello Carquest Inc.	016101572520	MONTICARQ	GASKET MATERIAL					9.06
01		Monticello Carquest Inc.	016101572520	MONTICARQ	BLADES					64.86
01		Monticello Carquest Inc.	016101572520	MONTICARQ	TRAILER CONNECTOR					6.99
01		Monticello Carquest Inc.	016101572520	MONTICARQ	MOWER BELT					83.24
01		Monticello Carquest Inc.	016101572520	MONTICARQ	TRAILER ADAPTER					23.99
01		Monticello Carquest Inc.	016101572520	MONTICARQ	OIL ABSORBANT/DRY BA					173.08
01		Monticello Carquest Inc.	016101572520	MONTICARQ	REPAIR HYDRAULIC LINE					61.08
01		Monticello Carquest Inc.	016101572520	MONTICARQ	C#253 CREDIT ON ACCO					211.71
01		Jefferson Co. Road Dept.	016101572521	RDEPT	APRIL 2023 FUEL	322579	07	06	2023	557.55
01		Jefferson Co. Road Dept.	016101572521	RDEPT	MAY 2023 FUEL	322579	07	06	2023	383.32
01		Jefferson Co. Road Dept.	016101572521	RDEPT	JUNE 2023 FLEET FUEL					750.04
01		GCLMONTICELLO	016101572523	GCLMONTI	CONCRETE	322551	07	06	2023	19.40
01		GCLMONTICELLO	016101572523	GCLMONTI	TIN ROOF	322551	07	06	2023	139.40
01		GCLMONTICELLO	016101572523	GCLMONTI	CLEANING SUPPLIES	322551	07	06	2023	134.60
01		GCLMONTICELLO	016101572523	GCLMONTI	PLUMBING	322551	07	06	2023	28.66
01		GCLMONTICELLO	016101572523	GCLMONTI	PEST CONTROL & CONCR	322551	07	06	2023	26.42
01		GCLMONTICELLO	016101572523	GCLMONTI	GARBAGE BAGS	322551	07	06	2023	12.99
01		Odum's Lawn Care & Tree	016101572523	ODOMLAWN	CHANGED/FIXED LIGHTS					250.00
01		O J SLOAN	016101572523	SLOAN00	TENT RENTAL					400.00
COUNT 55										
01	6212	CenturyLink	016212571410	CENTLINK	A#312042207	322533	07	06	2023	328.14
01		State of Florida-DMS	016212571410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	110.04
01		State of Florida-DMS	016212571410	DEPTMGMT	5/23 CNTY OFFC LIBRA					105.12
01		City of Monticello	016212571430	CITYMONT	A#00010166	322534	07	06	2023	110.21
01		Duke Energy	016212571430	DUKE	A#910085449397	322541	07	06	2023	1,036.27
01		GULF SPECIMEN MARINE	016212571662	GULFSPEC	OCEAN OUTREACH PROGR	322554	07	06	2023	1,200.00
COUNT 6										
01	6213	Picardo Fadel'l	016213571340	FADELLRI	8/23 JANITORIAL LIBR					1,300.00
01		LINDA FORD	016213571341	FORDLIND	STORYTELLING PROGRAM	322547	07	06	2023	120.00
01		MadCo	016213571341	MADCO	SUMMER EVENT					250.00
01		Deanna D. Ramsey	016213571341	RAMSEYDE	INTRO TO CHROMEBOOK	322577	07	06	2023	600.00
01		Doris Andrews	016213571400	ANDREWSD	FLA CONF REIMBURSEME	322518	07	06	2023	68.00

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
01	6213	NATALIE BINDER	016213571400	BINDER	ALA CONF REIMBURSEME	322528	07	06	2023	35.60
01		ASHLEY GARCIA	016213571400	GARCIAAS	FLA CONF REIMBURSEME	322550	07	06	2023	68.00
01		Terez Washington	016213571400	WASHITERE	ALA CONF REIMBURSEME	322597	07	06	2023	35.60
01		Campbell's Plumbing, LLC	016213571460	CAMPBPLU	WATER FOUNTAIN	322530	07	06	2023	125.00
01		Campbell's Plumbing, LLC	016213571460	CAMPBPLU	FLUSH VALVE					157.00
01		Redwire	016213571460	REDWIRE	C#WIM0485 INSTALL SY	322580	07	06	2023	1.350.00
01		Redwire	016213571460	REDWIRE	C#WIM0485 LIBRARY SR	322580	07	06	2023	6.00
01		Redwire	016213571460	REDWIRE	C#WIM0485 LIBR 7-9/2					673.02
01		Amazon Business	016213571510	AMAZONBU	DOOR MAT	322516	07	06	2023	82.49
01		Amazon Business	016213571510	AMAZONBU	PENCIL CUPS	322516	07	06	2023	13.78
01		Amazon Business	016213571510	AMAZONBU	OFFICE SUPPLIES	322516	07	06	2023	471.85
01		Amazon Business	016213571510	AMAZONBU	BROOM	322516	07	06	2023	23.99
01		Amazon Business	016213571520	AMAZONBU	ENTRANCE MAT	322516	07	06	2023	93.00
01		Amazon Business	016213571520	AMAZONBU	MAGNETS	322516	07	06	2023	8.49
01		Amazon Business	016213571520	AMAZONBU	REPLACEMENT CHAIR WH	322516	07	06	2023	94.84
01		Amazon Business	016213571520	AMAZONBU	THUMBALL KIDS ACTIVI	322516	07	06	2023	19.99
01		Amazon Business	016213571520	AMAZONBU	PHOTO BOOTH SUPPLIES	322516	07	06	2023	174.60
01		Amazon Business	016213571520	AMAZONBU	TRACING TABLE SUPPLI	322516	07	06	2023	154.83
01		Amazon Business	016213571520	AMAZONBU	GAME DAY					650.51
01		Amazon Business	016213571520	AMAZONBU	SILVERFISH PAKS					27.54
01		Amazon Business	016213571520	AMAZONBU	YARD SIGN					16.44
01		Amazon Business	016213571520	AMAZONBU	POPSICLE MOULDS/CRAF					136.59
01		Amazon Business	016213571520	AMAZONBU	PRIZE BOX					106.77
01		Amazon Business	016213571520	AMAZONBU	WIPE STAND					214.95
01		Amazon Business	016213571520	AMAZONBU	STORYTIME SUPPLIES					320.41
01		Amazon Business	016213571520	AMAZONBU	AIR FRESHNER/CLEANIN					156.51
01		Amazon Business	016213571520	AMAZONBU	INSTANT CAMERA FILM					41.30
01		Amazon Business	016213571520	AMAZONBU	COMPUTER MICE					104.45
01		Amazon Business	016213571525	AMAZONBU	EARBUDS	322516	07	06	2023	79.97
01		Amazon Business	016213571525	AMAZONBU	TONER	322516	07	06	2023	88.88
01		Amazon Business	016213571525	AMAZONBU	3D PRINTER SPOOLS					56.98
01		Amazon Business	016213571525	AMAZONBU	ELECTRONICS DUSTER					37.99
01		Amazon Business	016213571525	AMAZONBU	COMPUTER SCREEN FILT					374.24
01		Amazon Business	016213571525	AMAZONBU	KINDLE KITIS/SUMMER R					391.74
01		Amazon Business	016213571600	AMAZONBU	FLY SWATTER/BOOK CLU	322516	07	06	2023	110.05
01		Amazon Business	016213571600	AMAZONBU	PATRON BOOK REQUEST					25.00
01		Amazon Business	016213571660	AMAZONBU	BOOK CLUB BOOKS					149.90
01		Gale/Cengage Learning	016213571660	CENGAGE	A#213809 LARGE PRINT	322532	07	06	2023	127.35
01		Gale/Cengage Learning	016213571660	CENGAGE	A#213809 LARGE PRINT	322540	07	06	2023	53.23
01		Doi lywood Foundation	016213571660	DOLLYM00	A#FLJEFFERSON IMAGIN	322532	07	06	2023	111.43
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322538	07	06	2023	334.63
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322538	07	06	2023	6.19
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322538	07	06	2023	148.53
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322538	07	06	2023	85.89
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322538	07	06	2023	13.48
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322538	07	06	2023	284.64
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322538	07	06	2023	12.17
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322538	07	06	2023	133.53
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322538	07	06	2023	499.52
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322538	07	06	2023	9.76
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322538	07	06	2023	86.20
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322538	07	06	2023	276.42

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
01	6213	Ingram Library Services	016213571660	INGRAM	BOOKS	322558	07	06	2023	12.66
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322558	07	06	2023	131.21
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322558	07	06	2023	395.41
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322558	07	06	2023	49.44
01		Overdrive, Inc.	016213571660	OVERDRIV	AUDIOBOOKS & E-BOOKS	322571	07	06	2023	4.916.00
01		Overdrive, Inc.	016213571660	OVERDRIV	E-BOOKS					2.083.63
01		Overdrive, Inc.	016213571660	OVERDRIV	E-BOOKS					850.31
COUNT 64										
01	6302	James Skipworth	016302537340	SKIPWORJ	JULY 2023 JANITORIAL	322586	07	06	2023	460.00
01		State of Florida-DMS	016302537410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	112.02
01		State of Florida-DMS	016302537410	DEPTMGMT	5/23 CNTY OFFC JCEO					107.10
01		Verizon Wireless	016302537410	VERIZONW	A#8425435290001 JCEO					36.07
01		Verizon Wireless	016302537410	VERIZONW	A#22250110000001 JCEO					51.34
01		Duke Energy	016302537430	DUKE	A#930000007581/1187	322541	07	06	2023	90.13
01		Duke Energy	016302537430	DUKE	A#930000014564					671.00
01		Toshiba Financial Service	016302537441	TOSHIBA5	A#9300000014564					814.34
01		Doorman LLC	016302537460	DOORMAN	A#0251689390000	322592	07	06	2023	430.00
01		Advanced Business Systems	016302537461	ADVBLUSTN	INSTALL 2 DOORS					66.20
01		Advanced Business Systems	016302537461	ADVBLUSTN	C#CT332401	322513	07	06	2023	142.04
01		Redwire	016302537461	REDWIRE	C#CT332101					92.04
01		Redwire	016302537461	REDWIRE	C#NIMI603 JCEO CCTV					92.04
01		Jefferson Co. Road Dept.	016302537521	RDEPT	C#NIMI603 CCTV/INTRU					510.69
01		Jefferson Co. Road Dept.	016302537521	RDEPT	5/2023 FLEET FUEL					638.34
01		Dept Environmental Protec	016302537525	RDEPT	JUNE 2023 FLEET FUEL					300.00
01		Dept Environmental Protec	016302537525	DEP	FY23/24 UPLAND FEE A					300.00
01		Dept Environmental Protec	016302537525	DEP	FY23/24 UPLAND FEE H					300.00
COUNT 18										
01	9999	B&B Porta-Toilets, Inc	019999511990	B&BPORTA	HALL PARK PORTALET	322523	07	06	2023	195.00
01		FLOCK SAFETY GROUP INC	019999511990	FLOCKSFA	FALCON CAMERAS	322546	07	06	2023	6.250.00
01		Jefferson Community Water	019999511990	JEFFCOMM	A#0201800 290 HALL R					47.62
COUNT 3										
11	4102	AE ENGINEERING INC	114102541341	AEENGINE	PHASE 1 ROAD BOND LA	906471	07	06	2023	3.925.00
11		L BLOUNT SEPTIC TANK AND	114102541341	BLOUNTSE	SEPTIC TANK LID REPL	906473	07	06	2023	264.25
11		Bruce Fire & Safety, Inc*	114102541341	BRUCEFIR	FIRE EXTINGUISHER IN	906474	07	06	2023	576.00
11		Cintas	114102541341	CINTAS	CREDIT H BROWN UNIFO	906476	07	06	2023	143.33-
11		Cintas	114102541341	CINTAS	P#19616374 UNIFORM R	906476	07	06	2023	107.09
11		Cintas	114102541341	CINTAS	P#19616374 UNIFORM R	906476	07	06	2023	107.09
11		Cintas	114102541341	CINTAS	P#19616374 UNIFORM R	906476	07	06	2023	107.09
11		Vector Security	114102541341	VECTOR	A#6478853 MONTHLY SE	906488	07	06	2023	39.62
11		CenturyLink	114102541410	CENTLINK	A#312168304	906475	07	06	2023	498.17
11		Verizon Wireless	114102541410	VERIZONW	A#22250110000001 ROA					154.02
11		Verizon Wireless	114102541410	VERIZONW	A#84254352900001 ROA					24.40
11		City of Monticello	114102541430	CITYMONT	A#00050112	906477	07	06	2023	57.19
11		City of Monticello	114102541430	CITYMONT	A#00050479	906479	07	06	2023	10.33
11		Duke Energy	114102541430	DUKE	A#910085448247	906479	07	06	2023	449.89
11		Potty Man Portables	114102541430	POTTYMAN	PORTALET RENTALS	906484	07	06	2023	95.00

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
11	4102	TRI-COUNTY ELECTRIC COOPERATIVE	114102541430	TRICOUNT	A#72001059012	906487	07	06	2023	30.77
11		TRI-COUNTY ELECTRIC COOPERATIVE	114102541430	TRICOUNT	A#72001059001	906487	07	06	2023	30.77
11		Toshiba Financial Service	114102541441	TOSHIBA5	A#0251689390000	906486	07	06	2023	172.10
11		Advanced Business Systems	114102541461	ADVBSIN	C#CT332701 ROAD DEPT	906470	07	06	2023	19.68
11		Beard Equipment Company	114102541462	BEARD	SERVICE CREDIT MEMO					722.40
11		AG-PRO Companies	114102541463	AGPRO	CENTER SHEAV #37	906472	07	06	2023	100.72
11		AG-PRO Companies	114102541463	AGPRO	ALTERNATOR & V-BELT	906472	07	06	2023	1175.51
11		AG-PRO Companies	114102541463	AGPRO	BOLT & HEX NUTS #59	906472	07	06	2023	134.80
11		Monticello Carquest, Inc.	114102541463	MONTCARQ	SPARK PLUG #23	906482	07	06	2023	13.41
11		O'Reilly Automotive, Inc.	114102541463	O'REILLY	FLUIDS & FILTERS #95	906483	07	06	2023	223.32
11		O'Reilly Automotive, Inc.	114102541463	O'REILLY	BEARINGS & SEALS BUS	906483	07	06	2023	150.01
11		O'Reilly Automotive, Inc.	114102541463	O'REILLY	OIL & FILTER #74	906483	07	06	2023	119.31
11		Crystal Springs	114102541520	CRYSTALS	SUPPLIES FOR #11	906483	07	06	2023	65.40
11		Monticello Carquest, Inc.	114102541520	MONTICARQ	A#671493115070266 WA	906478	07	06	2023	88.45
11		O'Reilly Automotive, Inc.	114102541520	O'REILLY	SAW FILE & WASHER FL	906482	07	06	2023	67.86
11		Safety-Kleen Systems, Inc.	114102541520	SAFETYKL	SHOP SUPPLIES	906483	07	06	2023	176.36
11		ELI ROBERTS & SONS	114102541521	ELIROB	WASHER PART SOLVENT	906485	07	06	2023	53.16
11		ELI ROBERTS & SONS	114102541521	ELIROB	DIESEL FUEL	906480	07	06	2023	11,432.44
11		ELI ROBERTS & SONS	114102541521	ELIROB	UNLEADED FUEL	906480	07	06	2023	11,452.23
11		ELI ROBERTS & SONS	114102541521	ELIROB	UNLEADED FUEL	906480	07	06	2023	11,107.48
11		GCLMONTICELLO	114102541530	GCLMONTI	DIESEL FUEL	906480	07	06	2023	11,684.74
11					CONCRETE MIX W HUMMI	906481	07	06	2023	75.92
COUNT 37										
12	0018	JESSE DEAN	120018554300	DEANJESS	J DEAN 4-5/23 & MOVE	322538	07	06	2023	300.00
12		Fred Fox Enterprises, Inc	120018554300	FREDFOX	GRANT ADMIN 2/23-4/2	322549	07	06	2023	10,000.00
12		SUZANNE GILL	120018554300	GILLSUZ	S GILL 4-5/23 & MOVE	322552	07	06	2023	400.00
12		SHERICA HOWARD	120018554300	HOWARDH	S HOWARD 4-5/23 & MO	322557	07	06	2023	400.00
12		Royster's Storage Van	120018554300	ROYSTER	BOX 652 GILL 11/22-6	322584	07	06	2023	1,275.00
12		Royster's Storage Van	120018554300	ROYSTER	BOX 699 HOWARD 3/23 RE	322584	07	06	2023	375.00
12		Royster's Storage Van	120018554300	ROYSTER	BOX 632 DEAN 3/23 RE	322584	07	06	2023	375.00
COUNT 7										
14	3101	GUTTER SOLUTIONS &	143101521420	GUTTERS0	CLEAN GUTTERS/INSPEC					480.00
14		Legal Svcs of N.Florida	143101521440	LEGALSER	LASF 25% REV APR-JUN					579.20
14		Thomson West	143101521450	THOMSONW	A#1004054973 LAW LIB					612.00
14		Jeff Cnty Sheriff's Offic	143101521930	JEFFCOSH	FY23 REQ#10 JULY BUD	322561	07	06	2023	405,850.17
COUNT 4										
18	4102	AE ENGINEERING INC	184102541631	AENGINE	ROAD BOND					4,080.00
18		BRIAN T ALTMAN	184102541637	ALTMANBR	RIDGE RD ASSESSMENT	322599	07	11	2023	548.25
18		HOWARD L BARNETT	184102541637	BARNETH	RIDGE RD ASSESSMENT	322601	07	11	2023	548.25
18		MARLAINE BECKHAM	184102541637	BECKHAM	RIDGE RD ASSESSMENT	322602	07	11	2023	548.25
18		LONNIE S BOZEMAN SR	184102541637	BOZEMAN	RIDGE RD ASSESSMENT	322603	07	11	2023	548.25
18		SUSAN L HARRIS	184102541637	HARRISUS	RIDGE RD ASSESSMENT	322604	07	11	2023	548.25
18		JEREMY D HOORNSTRA	184102541637	HOORNSTR	RIDGE RD ASSESSMENT	322605	07	11	2023	548.25
18		BRYAN KOCHER	184102541637	KOCHERB	RIDGE RD ASSESSMENT	322606	07	11	2023	548.25
18		SAMUEL A MADISON JR	184102541637	MADSA	RIDGE RD ASSESSMENT	322607	07	11	2023	548.25
18		EDWARD L MAXWELL	184102541637	MAXWELLE	RIDGE RD ASSESS REF	322607	07	11	2023	548.25

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
18	4102	EDWARD L MAXWELL	184102541637	MAXWELLE	RIDGE RD ASSESS REF	322607	07	11	2023	548.25
18		MCPHERSON CONSTRUCTION &	184102541637	MCPHERSON	RIDGE RD ASSESSMENT	322608	07	11	2023	548.25
18		ROBERT D OWINGS	184102541637	OWINGSR	RIDGE RD ASSESSMENT	322609	07	11	2023	548.25
18		N RENEE SWANLEY-COMBS	184102541637	SWANLEYC	RIDGE RD ASSESSMENT	322610	07	11	2023	548.25
18		GEORGE D TAYLOR JR	184102541637	TAYLORG	RIDGE RD ASSESSMENT	322611	07	11	2023	548.25
18		MICHAEL C WEVER	184102541637	WEVERM	RIDGE RD ASSESSMENT	322612	07	11	2023	548.25
COUNT 16										
19	3211	State of Florida-DMS	193211522410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	13.76
19		State of Florida-DMS	193211522410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	57.00
19		State of Florida-DMS	193211522410	DEPTMGMT	5/23 CNTY OFFC FIRE	322539	07	06	2023	13.14
19		State of Florida-DMS	193211522410	DEPTMGMT	5/23 CNTY OFFC ADMIN	322541	07	06	2023	54.54
19		Duke Energy	193211522410	DUKE	A#9300000012356/7640	322541	07	06	2023	19.49
19		Verizon Wireless	193211522410	VERIZONW	A#9300000012356/7640	322541	07	06	2023	10.77
19		City of Monticello	193211522430	CITYMONT	A#00050135	322534	07	06	2023	46.42
19		City of Monticello	193211522430	CITYMONT	A#00050135	322534	07	06	2023	46.42
19		COMCAST	193211522430	COMCAST	A#8535102080006860 J	322535	07	06	2023	88.15
19		COMCAST	193211522430	COMCAST	A#8535102080006860 J	322535	07	06	2023	88.15
19		Duke Energy	193211522430	DUKE	A#910085423462	322541	07	06	2023	580.37
19		Duke Energy	193211522430	DUKE	A#910085423462	322541	07	06	2023	16.46
19		Duke Energy	193211522430	DUKE	A#930000007581/6826	322541	07	06	2023	45.65
19		Duke Energy	193211522430	DUKE	A#910085423462	322541	07	06	2023	16.46
19		Dept Environmental Protec	193211522441	DEP	FY23/24 UPLAND FEE J	322591	07	06	2023	150.00
19		Toshiba Financial Service	193211522441	TOSHIBA4	A#0151483084000	322591	07	06	2023	121.00
19		Fotia Services, LLC	193211522460	FOTIA	SERVICE EXTINGUISHER	322548	07	06	2023	222.25
19		Advanced Business Systems	193211522461	ADVBSIN	CHCT292201	322513	07	06	2023	14.31
19		M&M TRUCK & MARINE	193211522462	M&MTRUCK	SQUAD 1 REPAIR-LABOR	322566	07	06	2023	1.040.00
19		Stewart's Towing & Recov	193211522462	STEWATOW	TOW SQUAD TO M&M	322570	07	06	2023	150.00
19		M&M TRUCK & MARINE	193211522463	M&MTRUCK	SQUAD 1 REPAIR-PARTS	322566	07	06	2023	891.48
19		Monticello Carquest Inc.	193211522463	MONTRCARQ	OIL & FILTER LMTV	322570	07	06	2023	28.59
19		O'Reilly Automotive, Inc.	193211522491	OREILLY	FUEL PUMP LMTV	322570	07	06	2023	43.86
19		GCLMONTICELLO	193211522520	GCLMONTI	FINANCE CHARGE	322551	07	06	2023	8.91
19		GCLMONTICELLO	193211522520	GCLMONTI	WOOD FOR SHED RAMP	322551	07	06	2023	84.39
19		Monticello Carquest Inc.	193211522520	GCLMONTI	AC REPAIR PARTS	322566	07	06	2023	12.14
19		O'Reilly Automotive, Inc.	193211522520	MONTRCARQ	CHAINS&W FUEL	322566	07	06	2023	69.05
19		ELI ROBERTS & SONS	193211522521	OREILLY	OIL ABSORBENT	322570	07	06	2023	32.08
19		Monticello Carquest Inc.	193211522521	ELTROB	FUEL FOR BRUSH TRUCK	322566	07	06	2023	59.29
19		Jefferson Co. Road Dept.	193211522521	MONTRCARQ	DEF	322566	07	06	2023	122.99
19		Jefferson Co. Road Dept.	193211522521	RDEPT	5/23 FIRE FLEET FUEL	322579	07	06	2023	979.91
19		Capital City Pest	193211522620	CAPPEST	5/23 JCPR FIRE FLEET	322531	07	06	2023	694.76
19		Capital City Pest	193211522620	CAPPEST	A#1502 WVFD PEST CON	322531	07	06	2023	65.00
19		Duke Energy	193211522620	DUKE	A#1502 WVFD PEST CON	322531	07	06	2023	65.00
19		Jefferson Community Water	193211522620	JEFFCOMM	A#9300000012356/6609	322541	07	06	2023	32.99
19		Jefferson Co. Road Dept.	193211522620	RDEPT	A#0311200 LVFD	322560	07	06	2023	36.79
19		Jefferson Co. Road Dept.	193211522620	RDEPT	5/23 WVFD FLEET FUEL	322579	07	06	2023	1.22
19		Duke Energy	193211522621	DUKE	5/23 WVFD FLEET FUEL	322541	07	06	2023	60.43
19		GCLMONTICELLO	193211522621	JEFFCOMM	A#9300000012356/8206	322560	07	06	2023	97.47
19		Jefferson Community Water	193211522621	JEFFCOMM	LVFD MISC BLDG PARTS	322560	07	06	2023	144.81
19		TRI-COUNTY ELECTRIC COOPE	193211522623	TRICOUNT	A#40403700	322593	07	06	2023	38.50
19					A#87301001001 AVFD	322593	07	06	2023	28.72

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
22	4212	Darabi & Associates, Inc.	224212534315		COUNT 42					
22		Unifirst Corporation	224212534341	DARABI	TYSON GROUNDWATER MO	322537	07	06	2023	3,500.00
22		Unifirst Corporation	224212534341	UNIFIRST	C#1237569 EMPLOYEE U	322594	07	06	2023	153.26
22		CenturyLink	224212534410	CENTLINK	C#1237569 EMPLOYEE U	322594	07	06	2023	155.46
22		CenturyLink	224212534410	CENTLINK	A#461036495	322533	07	06	2023	111.59
22		CenturyLink	224212534410	CENTLINK	A#312042207	322533	07	06	2023	66.09
22		State of Florida-DMS	224212534410	CENTUR	A#461036495					111.54
22		State of Florida-DMS	224212534410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	82.53
22		Verizon Wireless	224212534410	DEPTMGMT	5/23 CNTY OFFC SOLID					78.84
22		Verizon Wireless	224212534410	DEPTMGMT	A#8425435290001 SOLI					172.93
22		City of Monticello	224212534430	VERIZONW	A#22250110000001 SOL					102.74
22		City of Monticello	224212534430	CITYMONT	A#00050204 SW MAIN Y					17.72
22		City of Monticello	224212534430	CITYMONT	A#00050206 SW MAIN O					38.59
22		Duke Energy	224212534430	DUKE	A#930000014879/6394	322534	07	06	2023	38.47
22		Duke Energy	224212534430	DUKE	A#930000014879/6394	322541	07	06	2023	38.47
22		Duke Energy	224212534430	DUKE	A#930000014879/6493	322541	07	06	2023	42.32
22		Duke Energy	224212534430	DUKE	A#930000014879/6493	322541	07	06	2023	42.31
22		Duke Energy	224212534430	DUKE	A#930000014879/7139	322541	07	06	2023	13.46
22		Duke Energy	224212534430	DUKE	A#930000014879/7139	322541	07	06	2023	13.47
22		Duke Energy	224212534430	DUKE	A#930000014879/2144	322541	07	06	2023	25.01
22		Duke Energy	224212534430	DUKE	A#930000014879/2144	322541	07	06	2023	25.00
22		Duke Energy	224212534430	DUKE	A#930000014879/0730	322541	07	06	2023	11.54
22		Duke Energy	224212534430	DUKE	A#930000014879/0730	322541	07	06	2023	11.54
22		Duke Energy	224212534430	DUKE	A#930000014879/2056	322541	07	06	2023	28.85
22		Duke Energy	224212534430	DUKE	A#930000014879/2056	322541	07	06	2023	21.15
22		Duke Energy	224212534430	DUKE	A#930000014879/4992	322541	07	06	2023	21.16
22		Duke Energy	224212534430	DUKE	A#930000014879/4992	322541	07	06	2023	11.55
22		Duke Energy	224212534430	DUKE	A#930000014879/1171	322541	07	06	2023	11.54
22		Duke Energy	224212534430	DUKE	A#930000014879/1171	322541	07	06	2023	11.55
22		Jefferson Community Water	224212534430	JEFFCOMM	A#0320500 WACISSA	322560	07	06	2023	39.36
22		Jefferson Community Water	224212534430	JEFFCOMM	A#0415600 LLOYD	322560	07	06	2023	38.79
22		Jefferson Community Water	224212534430	JEFFCOMM	A#0424100 NASH	322560	07	06	2023	38.50
22		Toshiba Financial Service	224212534441	TOSHIBA5	A#0251689390000	322592	07	06	2023	118.00
22		Big Bend Tire	224212534462	BIGBENT1	REPLACE TIRE R15	322526	07	06	2023	45.00
22		Big Bend Tire	224212534462	BIGBENT1	REPLACE TIRE FL2	322526	07	06	2023	65.00
22		Big Bend Tire	224212534462	BIGBENT1	REPLACE TIRE FL2	322526	07	06	2023	65.00
22		Big Bend Tire	224212534462	BIGBENT1	REPLACE TIRE X2 FL2	322526	07	06	2023	130.00
22		Big Bend Tire	224212534462	BIGBENT1	REPLACE TIRE X2 FL2	322526	07	06	2023	65.00
22		Big Bend Tire	224212534462	BIGBENT1	REPLACE TIRE FL2	322526	07	06	2023	180.00
22		Right Way Welding & Fabri	224212534463	RIGHTWEL	2-8YD REPAIRS	322526	07	06	2023	65.00
22		ECB PUBLISHING INC	224212534490	ECBPUB	MEMORIAL DAY AD	322581	07	06	2023	1,841.05
22		Beall Tire Company	224212534520	BEALL	CREDIT FOR TIRE	322542	07	06	2023	55.00
22		Beall Tire Company	224212534520	BEALL	TIRES X6 11R22.5	322524	07	06	2023	481.80
22		Beall Tire Company	224212534520	BEALL	RIM FL2	322524	07	06	2023	1,390.26
22		Mobile Communications	224212534520	MOBILECO	FLEET GPS	322524	07	06	2023	475.00
22		Monticello Garquest Inc.	224212534520	MONTICARQ	PIPE TAPE R6	322524	07	06	2023	314.25
22		ELI ROBERTS & SONS	224212534521	ELIROB	DIESEL G1	322565	07	06	2023	1.19
22		Jefferson Co. Road Dept.	224212534521	RDOPT	5/23 FLEET FUEL	322543	07	06	2023	95.16
22		Monticello Milling Co.	224212534522	MONTMIL	PUMP UP SPRAYER	322579	07	06	2023	7,579.66
22		USA OIL LLC	224212534544	USA01L	RECYCLED OIL 150 GAL	322567	07	06	2023	25.00
22						322595	07	06	2023	295.00

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
23	2911	AK ASSOCIATES	232911525410	AKASSOC	911 MOTOROLA HARDWAR	322515	07	06	2023	238,884.40
23		INTERACTION INSIGHT CORP	232911525410	INTERACT	911 NEXLOG RECORDER	322559	07	06	2023	70,564.00
23		Ring Power Corporation*	232911525427	RINGPOWC	#024325 SERVICE GEN	322582	07	06	2023	395.00
26				COUNT 50						
26	6214	Amazon Business	266214571520	AMAZONBU	LITERACY ALLIANCE SU	305009	07	06	2023	225.15
26		Amazon Business	266214571520	AMAZONBU	Puzzle MAKING EVENT	305009	07	06	2023	63.87
26		Amazon Business	266214571520	AMAZONBU	JCLA EVENT SUPPLIES					371.65
28	3211	EMS Management &	283211526320	EMSMC	MONTHLY BILLING COLL	322544	07	06	2023	4,648.42
28		EMS Management &	283211526320	EMSMC	MONTHLY BILLING COLL					4,630.19
28		ESO Solutions, Inc.	283211526320	ESO	BIDIRECTIONAL EXCHAN	322545	07	06	2023	225.61
28		State of Florida-DMS	283211526410	DEPTMGMT	REPORTING PLATFORM S	322545	07	06	2023	2,004.98
28		State of Florida-DMS	283211526410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	13.75
28		State of Florida-DMS	283211526410	DEPTMGMT	4/23 COUNTY OFFICES	322539	07	06	2023	82.53
28		State of Florida-DMS	283211526410	DEPTMGMT	5/23 CNTY OFFC EMS	322539	07	06	2023	13.14
28		Verizon Wireless	283211526410	DEPTMGMT	5/23 CNTY OFFC ADMIN					13.84
28		City of Monticello	283211526410	VERIZONW	#8425435290001 EMS					108.22
28		City of Monticello	283211526430	CITYMONT	A#00050133	322534	07	06	2023	46.42
28		COMCAST	283211526430	CITYMONT	A#00050135	322534	07	06	2023	10.77
28		COMCAST	283211526430	COMCAST	A#8535102080006860 J	322535	07	06	2023	88.15
28		Duke Energy	283211526430	COMCAST	A#8535102080006860 J	322535	07	06	2023	88.15
28		Duke Energy	283211526430	COMCAST	A#910085450473	322541	07	06	2023	580.37
28		Duke Energy	283211526430	DUKE	A#910085423462	322541	07	06	2023	16.46
28		Duke Energy	283211526430	DUKE	A#910085423462	322541	07	06	2023	16.46
28		Dept Environmental Protec	283211526441	DEP	F123/24 UPLAND FEE J					150.00
28		Toshiba Financial Service	283211526441	TOSHIBA4	A#0151483084000	322591	07	06	2023	121.00
28		Advanced Business Systems	283211526461	ADVBSUST	#CT292201	322513	07	06	2023	14.31
28		Big Bend Tire	283211526461	BIGBENT	TIRES & OIL CHANGE 3	322526	07	06	2023	429.00
28		Big Bend Tire	283211526462	BIGBENT	BRAKES 3-4 LABOR					440.00
28		Donalson Diesel Performan	283211526462	DONALSON	3-6 MAP SENSOR/OIL C					1,000.00
28		Donalson Diesel Performan	283211526462	DONALSON	3-1 EXHAUST REPAIR	322526	07	06	2023	625.00
28		Big Bend Tire	283211526463	BIGBENT	OIL CHANGE 3-4	322526	07	06	2023	222.12
28		Big Bend Tire	283211526463	BIGBENT	OIL CHANGE 3-4	322526	07	06	2023	160.00
28		Big Bend Tire	283211526463	BIGBENT	TIRES & OIL CHANGE 3	322526	07	06	2023	1,897.69
28		Big Bend Tire	283211526463	BIGBENT	TIRES 3-4					1,121.35
28		Big Bend Tire	283211526463	BIGBENT	BRAKES 3-4 PARTS					344.02
28		Donalson Diesel Performan	283211526463	BIGBENT	CHIEF TRUCK OIL CHAN					110.00
28		Donalson Diesel Performan	283211526463	DONALSON	3-6 MAP SENSOR/OIL C					1,832.26
28		Monticello Carquest Inc.	283211526463	DONALSON	3-1 EXHAUST REPAIR					1,617.20
28		Monticello Carquest Inc.	283211526463	MONTICARQ	OIL FOR 3-6					64.50
28		O'Reilly Automotive, Inc.	283211526463	MONTICARQ	CH262 CREDIT					22.70
28		GCLMONTICELLO	283211526463	O'REILLY	WIPER BLADE 3-2	322570	07	06	2023	32.08
28		GCLMONTICELLO	283211526520	GCLMONTI	WOOD FOR SHED RAMP	322551	07	06	2023	84.39
28		Monticello Carquest Inc.	283211526521	GCLMONTI	AC REPAIR PARTS					12.14
28		Jefferson Co. Road Dept.	283211526521	MONTICARQ	DEF	322566	07	06	2023	123.00
28			283211526521	RUDEPT	5/23 EMS FLEET FUEL	322579	07	06	2023	3,551.50

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
28	3211	Jefferson Co. Road Dept.	283211526521	RODEPT	6/23 JCFR EMS FLEET	322529	07	06	2023	3,644.07
28		BoundTree Medical LLC	283211526522	BOUNDTRE	MEDICAL SUPPLIES	322555	07	06	2023	335.74
28		HANDTEVY PEDIATRIC	283211526522	HANDTEVY	PEDIATRIC KIT	322555	07	06	2023	2,782.18
28		Jones Welding & Industria	283211526522	JONESWEL	OXYGEN	322562	07	06	2023	273.68
28		Jones Welding & Industria	283211526522	JONESWEL	OXYGEN					171.40
28		Jones Welding & Industria	283211526522	JONESWEL	CYLINDER RENTAL					561.98
28		Jones Welding & Industria	283211526522	JONESWEL	CYLINDER RENTAL					546.15
28		Jones Welding & Industria	283211526522	JONESWEL	SERVICE CHARGE					53.17
28		QuadMed, Inc.	283211526522	QUADMED	AIRWAY SUPPLIES					176.68

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*** END OF REPORT ***

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CASH CODE-01001		G/L CASH ACCOUNT-011010000		CASH-CHECKING-GEN. FUND				
ABC Maintenance Services	07/20/2023	-	05145	06/15/2023	VR 01072023-032	JCEO DEHUMIDIFIER MAIN OF	3800.00	.00
ABC Maintenance Services	07/20/2023	-	05146	06/15/2023	VR 01072023-030	JCEO DEHUMIDIFIER CLASSRM	3800.00	.00
ABC Maintenance Services	07/20/2023	-	05147	06/15/2023	VR 01072023-031	JCEO NEW AC MAIN OFFICE	6000.00	.00
ABC Maintenance Services	07/20/2023	-	05148	06/15/2023	VR 01072023-029	JCEO NEW AC BEHIND CLASS	6000.00	.00
CHECK TO VENDOR==>VENDOR ABCMAINT ABC Maintenance Services TOTALS							19600.00	.00
Advanced Business System	07/20/2023	-	423484	06/02/2023	VR 01072023-026	C#CT332101	142.04	.00
Advanced Business System	07/20/2023	-	424641	06/23/2023	VR 01072023-144	C#CT333001 COURTHOUSE	298.96	.00
Advanced Business System	07/20/2023	-	424666	06/24/2023	VR 01072023-143	C#CT216501 ANNEX	51.76	.00
Advanced Business System	07/20/2023	-	424733	06/27/2023	VR 01072023-053	C#CT254801 PLANNING	123.84	.00
Advanced Business System	07/20/2023	-	424789	06/28/2023	VR 01072023-142	C#CT357401 JUDGE	4.83	.00
CHECK TO VENDOR==>VENDOR ADVBUSIN Advanced Business Systems TOTALS							621.43	.00
AE ENGINEERING INC	07/20/2023	-	27165	06/24/2023	VR 18072023-036	ROAD BOND	4080.00	.00
AE ENGINEERING INC	07/20/2023	-	27166	06/24/2023	VR 01072023-035	HEMMINGS POND	902.50	.00
CHECK TO VENDOR==>VENDOR AEENGINE AE ENGINEERING INC TOTALS							4982.50	.00
Amazon Business	07/20/2023	-	FHLDJC9C	06/29/2023	VR 01072023-017	STORYTIME SUPPLIES	320.41	.00
Amazon Business	07/20/2023	-	FHLD4FK4	06/28/2023	VR 01072023-016	WIPE STAND	214.95	.00
Amazon Business	07/20/2023	-	JRKG6L9J	06/06/2023	VR 01072023-006	PATRON BOOK REQUEST	25.00	.00
Amazon Business	07/20/2023	-	K73MDMYC	06/29/2023	VR 01072023-018	AIR FRESHNER/CLEANING SUP	156.51	.00
Amazon Business	07/20/2023	-	K73MRPMY	07/02/2023	VR 01072023-020	KINDLE KITS/SUMMER READNG	391.74	.00
Amazon Business	07/20/2023	-	MGHLHHQX	06/11/2023	VR 01072023-007	TRACING TABLE SUPPLIES	154.83	.00
Amazon Business	07/20/2023	-	MLF6CX3V	06/14/2023	VR 01072023-009	SILVERFISH PAKS	27.54	.00
Amazon Business	07/20/2023	-	RLMMF7XG	06/29/2023	VR 01072023-019	COMPUTER SCREEN FILTERS	374.24	.00
Amazon Business	07/20/2023	-	VKVWYT39	06/27/2023	VR 01072023-014	ELECTRONICS DUSTER	37.99	.00
Amazon Business	07/20/2023	-	WNDQ3LWH	06/28/2023	VR 01072023-015	BOOK CLUB BOOKS	149.90	.00
Amazon Business	07/20/2023	-	W7GX3VNH	06/21/2023	VR 01072023-013	PRIZE BOX	106.77	.00
Amazon Business	07/20/2023	-	X4KQCPYT	06/17/2023	VR 01072023-011	3D PRINTER SPOOLS	56.98	.00
Amazon Business	07/20/2023	-	YVMFN4XF	06/12/2023	VR 01072023-008	GAME DAY	650.51	.00
Amazon Business	07/20/2023	-	113XKPXX	06/19/2023	VR 01072023-012	POPSICLE MOULDS/CRAFT ACT	136.59	.00
Amazon Business	07/20/2023	-	3F9KXQ19	07/03/2023	VR 01072023-021	INSTANT CAMERA FILM	41.30	.00
Amazon Business	07/20/2023	-	79WVJD3D	06/15/2023	VR 01072023-010	YARD SIGN	16.44	.00
CHECK TO VENDOR==>VENDOR AMAZONBU Amazon Business TOTALS							2861.70	.00
Big Bend Tire	07/20/2023	-	1605821	06/22/2023	VR 28072023-179	CHIEF TRUCK OIL CHANGE	110.00	.00
Big Bend Tire	07/20/2023	-	1605843	06/23/2023	VR 28072023-176	BRAKES 3-4 LABOR	440.00	.00
Big Bend Tire	07/20/2023	-	1605843	06/23/2023	VR 28072023-177	BRAKES 3-4 PARTS	1121.35	.00
Big Bend Tire	07/20/2023	-	1605850	06/26/2023	VR 28072023-178	TIRE 3-4	344.02	.00

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CHECK TO VENDOR==>VENDOR BIGBENTI Big Bend Tire							TOTALS 2015.37	.00
Big Bend-Eubanks Termite	07/20/2023	-	252833	06/08/2023	VR 01072023-088 A#12663	LLOYD WOMANS CLUB	35.00	.00
Big Bend-Eubanks Termite	07/20/2023	-	253380	07/05/2023	VR 01072023-139 A#13572	JCRC RODENT BOXES	40.00	.00
Big Bend-Eubanks Termite	07/20/2023	-	253385	07/05/2023	VR 01072023-138 A#8522	CNTY OFFC MON PEST	450.00	.00
CHECK TO VENDOR==>VENDOR BIGBTERM Big Bend-Eubanks Termite							TOTALS 525.00	.00
Campbell's Plumbing, LLC	07/20/2023	-	15828	07/03/2023	VR 01072023-005	FLUSH VALVE	157.00	.00
CHECK TO VENDOR==>VENDOR CAMPBPLU Campbell's Plumbing, LLC							TOTALS 157.00	.00
Capital City Pest	07/20/2023	-	12830	07/10/2023	VR 19072023-162 A#1502	WVFD PEST CONTROL	65.00	.00
CHECK TO VENDOR==>VENDOR CAPPEST Capital City Pest							TOTALS 65.00	.00
CenturyLink	07/20/2023	-	0723RECP	06/23/2023	VR 01072023-155 A#463021743	REC PARK	177.73	.00
CenturyLink	07/20/2023	-	0723SAO	07/01/2023	VR 01072023-156 A#312248787	SAO	136.50	.00
CenturyLink	07/20/2023	-	0723SCFL	07/01/2023	VR 01072023-157 A#311120982		60.00	.00
CenturyLink	07/20/2023	-	0723SDWT	07/02/2023	VR 22072023-159 A#461036495		111.54	.00
CenturyLink	07/20/2023	-	0723WCRV	07/02/2023	VR 01072023-158 A#461036495		147.85	.00
CHECK TO VENDOR==>VENDOR CENTUR CenturyLink							TOTALS 633.62	.00
City of Monticello	07/20/2023	-	05230119	06/23/2023	VR 01072023-075 A#00020119	1380 MAMIE SCO	32.99	.00
CHECK TO VENDOR==>VENDOR CITYMONT City of Monticello							TOTALS 32.99	.00
Dept Environmental Prote	07/20/2023	-	130975	07/01/2023	VR 19072023-042 FY23/24	UPLAND FEE JAIL	150.00	.00
Dept Environmental Prote	07/20/2023	-	130975	07/01/2023	VR 28072023-043 FY23/24	UPLAND FEE JAIL	150.00	.00
Dept Environmental Prote	07/20/2023	-	131502	07/01/2023	VR 01072023-044 FY23/24	UPLAND FEE AG ED	300.00	.00
Dept Environmental Prote	07/20/2023	-	131602	07/01/2023	VR 01072023-045 FY23/24	UPLAND FEE HORSE	300.00	.00
CHECK TO VENDOR==>VENDOR DEP Dept Environmental Protec							TOTALS 900.00	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-113 5/23	CNTY OFFC COURTHOUSE	325.26	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-114 5/23	CNTY OFFC ADMIN BLDG	131.40	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-118 5/23	CNTY OFFC JCEO	107.10	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-119 5/23	CNTY OFFC CNTY COURT	60.48	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-120 5/23	CNTY OFFC LIBRARY	105.12	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-121 5/23	CNTY OFFC PLANNING	39.42	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-122 5/23	CNTY OFFC BUILDING	39.42	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-123 5/23	CNTY OFFC REC PARK	52.56	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-124 5/23	CNTY OFFC CIRCUIT CR	56.52	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-125 5/23	CNTY OFFC ADMIN BLDG	26.28	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-126 5/23	CNTY OFFC ADMIN BLDG	52.56	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-127 5/23	CNTY OFFC ADMIN BLDG	52.56	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-128 5/23	CNTY OFFC COORDINATR	26.28	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-129 5/23	CNTY OFFC COURTHOUSE	105.12	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-130 5/23	CNTY OFFC INDUST DEV	26.28	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 01072023-131 5/23	CNTY OFFC MOSQ CONTR	26.76	.00

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State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 19072023-111	5/23 CNTY OFFC FIRE	13.14	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 19072023-115	5/23 CNTY OFFC ADMIN FIRE	54.54	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 22072023-117	5/23 CNTY OFFC SOLID WST	78.84	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 28072023-112	5/23 CNTY OFFC EMS	13.14	.00
State of Florida-DMS	07/20/2023	-	2V8409	06/15/2023	VR 28072023-116	5/23 CNTY OFFC ADMIN EMS	78.84	.00
State of Florida-DMS	07/20/2023	-	2V8410	06/15/2023	VR 01072023-109	A#AN2-14844 MAY 2023	37.25	.00
State of Florida-DMS	07/20/2023	-	2V8411	06/15/2023	VR 01072023-110	A#AN2-1550 MAY 2023	37.25	.00
CHECK TO VENDOR==>VENDOR DEPTMGMT State of Florida-DMS TOTALS							1546.12	.00
Donalson Diesel Performa	07/20/2023	-	13315	04/22/2023	VR 28072023-186	3-6 MAP SENSOR/OIL CHANGE	1000.00	.00
Donalson Diesel Performa	07/20/2023	-	13315	04/22/2023	VR 28072023-187	3-6 MAP SENSOR/OIL CHANGE	1832.26	.00
Donalson Diesel Performa	07/20/2023	-	13815	07/03/2023	VR 28072023-188	3-1 EXHAUST REPAIR	1617.20	.00
Donalson Diesel Performa	07/20/2023	-	13815	07/03/2023	VR 28072023-189	3-1 EXHAUST REPAIR	625.00	.00
CHECK TO VENDOR==>VENDOR DONALSON Donalson Diesel Performan TOTALS							5074.46	.00
Doorman LLC	07/20/2023	-	4179	04/19/2023	VR 01072023-023	INSTALL 2 DOORS	430.00	.00
CHECK TO VENDOR==>VENDOR DOORMAN Doorman LLC TOTALS							430.00	.00
Duke Energy	07/20/2023	-	0523EXT	05/24/2023	VR 01072023-025	A#930000014564	671.00	.00
Duke Energy	07/20/2023	-	0623ARTS	07/06/2023	VR 01072023-153	A#910085448974	492.52	.00
Duke Energy	07/20/2023	-	0623EMSL	07/06/2023	VR 28072023-152	A#910085423462	16.46	.00
Duke Energy	07/20/2023	-	0623EXT	06/26/2023	VR 01072023-105	A#930000014564	814.34	.00
Duke Energy	07/20/2023	-	0623FRSL	07/06/2023	VR 19072023-151	A#910085423462	16.46	.00
Duke Energy	07/20/2023	-	0623JCCM	07/06/2023	VR 01072023-154	A#910085448106	30.38	.00
Duke Energy	07/20/2023	-	0623WSR	06/30/2023	VR 01072023-150	A#910085450043	48.89	.00
CHECK TO VENDOR==>VENDOR DUKE Duke Energy TOTALS							2090.05	.00
ECB PUBLISHING INC	07/20/2023	-	26878	06/02/2023	VR 01072023-047	BOCC WORKSHOP	52.23	.00
ECB PUBLISHING INC	07/20/2023	-	26967	06/14/2023	VR 01072023-046	BOCC WORKSHOP	50.20	.00
ECB PUBLISHING INC	07/20/2023	-	27000	06/21/2023	VR 01072023-078	PET PAGE AD	55.00	.00
ECB PUBLISHING INC	07/20/2023	-	27034	06/28/2023	VR 01072023-051	VETERANS DISPLAY	100.00	.00
ECB PUBLISHING INC	07/20/2023	-	27047	06/28/2023	VR 01072023-050	BOCC WORKSHOP	50.50	.00
ECB PUBLISHING INC	07/20/2023	-	27142	07/07/2023	VR 01072023-048	BOCC WORKSHOP	54.03	.00
ECB PUBLISHING INC	07/20/2023	-	27143	07/07/2023	VR 01072023-049	RFP AD	121.38	.00
CHECK TO VENDOR==>VENDOR ECBPUB ECB PUBLISHING INC TOTALS							483.34	.00
ELI ROBERTS & SONS	07/20/2023	-	63299	06/11/2023	VR 19072023-166	FUEL FOR BRUSH TRUCK	59.29	.00
CHECK TO VENDOR==>VENDOR ELIROB ELI ROBERTS & SONS TOTALS							59.29	.00
EMS Management &	07/20/2023	-	051884	06/30/2023	VR 28072023-185	MONTHLY BILLING COLLECTN	4630.19	.00

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CHECK TO VENDOR==>VENDOR EMSMC EMS Management &							TOTALS 4630.19	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-089	8/23 JANITORIAL SOE	260.00	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-090	8/23 JANITORIAL SAO	948.00	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-091	8/23 JANITORIAL PUB DEF	545.00	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-092	8/23 JANITORIAL COURTHOUS	1195.00	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-093	8/23 JANITORIAL PROP APPR	913.00	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-094	8/23 JANITORIAL TAX COLL	752.00	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-095	8/23 JANITORIAL PROB OFFC	93.33	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-096	8/23 JANITORIAL ANNEX	563.30	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-097	8/23 JANITORIAL PUB REST	193.50	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-098	8/23 JANITORIAL HEALTH DP	1725.00	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-099	8/23 JANITORIAL PLANNING	200.00	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-100	8/23 JANITORIAL BUILDING	200.00	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-101	8/23 JANITORIAL LIBRARY	1300.00	.00
Ricardo Fadell	07/20/2023	-	230801JB	07/10/2023	VR 01072023-102	8/23 JANITORIAL ANNEX DRS	125.00	.00
CHECK TO VENDOR==>VENDOR FADELLRI Ricardo Fadell							TOTALS 9013.13	.00
GREAT AMERICA FINANCIAL	07/20/2023	-	34195563	06/05/2023	VR 01072023-107	A#0031841366000	161.00	.00
GREAT AMERICA FINANCIAL	07/20/2023	-	34386614	07/03/2023	VR 01072023-108	A#0031841366000	139.00	.00
CHECK TO VENDOR==>VENDOR GAFS GREAT AMERICA FINANCIAL							TOTALS 300.00	.00
GCLMONTICELLO	07/20/2023	-	CREDITRP	06/25/2023	VR 01072023-074	CREDIT APPLIED TO REC PRK-248.20		.00
GCLMONTICELLO	07/20/2023	-	0623FC	06/25/2023	VR 19072023-170	FINANCE CHARGE	8.91	.00
GCLMONTICELLO	07/20/2023	-	133382	03/02/2023	VR 01072023-071	STORAGE ROOM DOOR	241.05	.00
GCLMONTICELLO	07/20/2023	-	135441	04/04/2023	VR 01072023-072	SLIP CAP	5.94	.00
GCLMONTICELLO	07/20/2023	-	135747	04/10/2023	VR 19072023-169	LVFD MISC BLDG PARTS	144.81	.00
GCLMONTICELLO	07/20/2023	-	138822	06/01/2023	VR 01072023-073	BLEACH SPRAY	15.78	.00
GCLMONTICELLO	07/20/2023	-	139175	06/09/2023	VR 01072023-063	AIRTOOL OIL	15.98	.00
GCLMONTICELLO	07/20/2023	-	139341	06/13/2023	VR 01072023-065	PLUMBING PARTS	7.76	.00
GCLMONTICELLO	07/20/2023	-	139364	06/13/2023	VR 01072023-064	SPADE BIT	4.59	.00
GCLMONTICELLO	07/20/2023	-	139673	06/19/2023	VR 01072023-066	KEYS & HARDWARE	36.36	.00
GCLMONTICELLO	07/20/2023	-	139839	06/22/2023	VR 01072023-067	DRILLBIT & TOOLS	22.75	.00
GCLMONTICELLO	07/20/2023	-	139906	06/22/2023	VR 01072023-068	SAND	99.50	.00
GCLMONTICELLO	07/20/2023	-	140001	06/24/2023	VR 01072023-069	ELECTRICAL OUTLET	28.99	.00
GCLMONTICELLO	07/20/2023	-	140045	06/26/2023	VR 01072023-070	STAKE FLAG	14.99	.00
GCLMONTICELLO	07/20/2023	-	140059	06/26/2023	VR 19072023-167	AC REPAIR PARTS	12.14	.00
GCLMONTICELLO	07/20/2023	-	140059	06/26/2023	VR 28072023-168	AC REPAIR PARTS	12.14	.00
CHECK TO VENDOR==>VENDOR GCLMONTI GCLMONTICELLO							TOTALS 423.49	.00
GUTTER SOLUTIONS &	07/20/2023	-	39825	06/26/2023	VR 14072023-160	CLEAN GUTTERS/INSPECT RF	480.00	.00
CHECK TO VENDOR==>VENDOR GUTTERSO GUTTER SOLUTIONS &							TOTALS 480.00	.00
Howdys Rent A Toilet	07/20/2023	-	680034	06/30/2023	VR 01072023-137	WACISSA RIVER PORTALET	278.85	.00

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CHECK TO VENDOR==>VENDOR HOWDYS Howdys Rent A Toilet							TOTALS	278.85	.00
Jeff.Co. Clerk of Courts	07/20/2023	-	FY23RQ10	07/11/2023	VR 01072023-132	JULY 2023 FY23 BUDGET	36000.00	.00	
CHECK TO VENDOR==>VENDOR JEFCLERK Jeff.Co. Clerk of Courts							TOTALS	36000.00	.00
Jefferson Community Wate	07/20/2023	-	06231800	06/29/2023	VR 01072023-028	A#0201800 290 HALL RD	47.62	.00	
Jefferson Community Wate	07/20/2023	-	06232000	06/29/2023	VR 01072023-106	A#0212000 9941 S SALT RD	38.50	.00	
CHECK TO VENDOR==>VENDOR JEFFCOMM Jefferson Community Water							TOTALS	86.12	.00
Jones Welding & Industri	07/20/2023	-	46239	06/22/2023	VR 28072023-180	OXYGEN	171.40	.00	
Jones Welding & Industri	07/20/2023	-	58675FC	06/30/2023	VR 28072023-183	SERVICE CHARGE	53.17	.00	
Jones Welding & Industri	07/20/2023	-	657510	05/31/2023	VR 28072023-181	CYLINDER RENTAL	561.98	.00	
Jones Welding & Industri	07/20/2023	-	659978	06/30/2023	VR 28072023-182	CYLINDER RENTAL	546.15	.00	
CHECK TO VENDOR==>VENDOR JONESWEL Jones Welding & Industria							TOTALS	1332.70	.00
Kurt Spitzer & Associate	07/20/2023	-	4	07/08/2023	VR 01072023-038	REDISTRICTING SERVICES	3000.00	.00	
CHECK TO VENDOR==>VENDOR KSA Kurt Spitzer & Associates							TOTALS	3000.00	.00
Legal Svcs of N.Florida	07/20/2023	-	Q3-23	07/03/2023	VR 14072023-161	LASF 25% REV APR-JUN 2023	579.20	.00	
CHECK TO VENDOR==>VENDOR LEGALSER Legal Svcs of N.Florida							TOTALS	579.20	.00
M&M TRUCK & MARINE	07/20/2023	-	1195	06/23/2023	VR 19072023-163	SQUAD 1 REPAIR-LABOR	1040.00	.00	
M&M TRUCK & MARINE	07/20/2023	-	1195	06/23/2023	VR 19072023-164	SQUAD 1 REPAIR-PARTS	891.48	.00	
CHECK TO VENDOR==>VENDOR M&MTRUCK M&M TRUCK & MARINE							TOTALS	1931.48	.00
MadCo	07/20/2023	-	DCC27523	07/07/2023	VR 01072023-004	SUMMER EVENT	250.00	.00	
CHECK TO VENDOR==>VENDOR MADCO MadCo							TOTALS	250.00	.00
Monticello Carquest Inc.	07/20/2023	-	CREDT253	07/01/2023	VR 01072023-062	C#253 CREDIT ON ACCOUNT	-211.71	.00	
Monticello Carquest Inc.	07/20/2023	-	C262REF	07/01/2023	VR 28072023-175	C#262 CREDIT	-22.70	.00	
Monticello Carquest Inc.	07/20/2023	-	27975	06/06/2023	VR 01072023-055	GASKET MATERIAL	9.06	.00	
Monticello Carquest Inc.	07/20/2023	-	279978	06/06/2023	VR 01072023-054	SHARPEN CHAINSAW CHAIN	20.00	.00	
Monticello Carquest Inc.	07/20/2023	-	280066	06/07/2023	VR 01072023-056	BLADES	64.86	.00	
Monticello Carquest Inc.	07/20/2023	-	280213	06/09/2023	VR 01072023-057	TRAILER CONNECTOR	6.99	.00	
Monticello Carquest Inc.	07/20/2023	-	280489	06/14/2023	VR 01072023-058	MOWER BELT	83.24	.00	
Monticello Carquest Inc.	07/20/2023	-	280514	06/14/2023	VR 01072023-059	TRAILER ADAPTER	23.99	.00	
Monticello Carquest Inc.	07/20/2023	-	281152	06/23/2023	VR 01072023-060	OIL ABSORBANT/DRY BAG	173.08	.00	
Monticello Carquest Inc.	07/20/2023	-	281385	06/27/2023	VR 01072023-061	REPAR HYDRAULIC LINE	61.08	.00	
Monticello Carquest Inc.	07/20/2023	-	38282186	07/08/2023	VR 28072023-174	OIL FOR 3-6	64.50	.00	

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CHECK TO VENDOR==>VENDOR MONTCARQ Monticello Carquest Inc.							TOTALS	272.39	.00
Moran & Smith LLP	07/20/2023	-	2022ADT3	06/25/2023	VR 01072023-039	FY22/23 AUDIT	35000.00	.00	
CHECK TO VENDOR==>VENDOR MORAN&SM Moran & Smith LLP							TOTALS	35000.00	.00
Nabors Giblin & Nickerso	07/20/2023	-	06233009	07/07/2023	VR 01072023-040	6/23 ECOPLEXUS #263-23009	90.00	.00	
Nabors Giblin & Nickerso	07/20/2023	-	06233057	07/07/2023	VR 01072023-041	6/23 HOMESTEAD #263-23057	2222.16	.00	
CHECK TO VENDOR==>VENDOR NABORS GI Nabors Giblin & Nickerson							TOTALS	2312.16	.00
Odom's Lawn Care & Tree	07/20/2023	-	118	06/26/2023	VR 01072023-079	CHANGED/FIXED LIGHTS	250.00	.00	
CHECK TO VENDOR==>VENDOR ODOMLAWN Odom's Lawn Care & Tree							TOTALS	250.00	.00
ODP BUSINESS SOLUTIONS,LL	07/20/2023	-	27065525	06/30/2023	VR 01072023-001	PAPER & COFFEE	55.49	.00	
CHECK TO VENDOR==>VENDOR ODPBUSIN ODP BUSINESS SOLUTIONS,LL							TOTALS	55.49	.00
Overdrive, Inc.	07/20/2023	-	02396038	06/21/2023	VR 01072023-003	E-BOOKS	850.31	.00	
Overdrive, Inc.	07/20/2023	-	24186295	06/12/2023	VR 01072023-002	E-BOOKS	2083.63	.00	
CHECK TO VENDOR==>VENDOR OVERDRIV Overdrive, Inc.							TOTALS	2933.94	.00
QuadMed, Inc.	07/20/2023	-	238124	06/23/2023	VR 28072023-184	AIRWAY SUPPLIES	176.68	.00	
CHECK TO VENDOR==>VENDOR QUADMED QuadMed, Inc.							TOTALS	176.68	.00
Jefferson Co. Road Dept.	07/20/2023	-	0523JCEO	06/01/2023	VR 01072023-022	5/2023 FLEET FUEL	510.69	.00	
Jefferson Co. Road Dept.	07/20/2023	-	0623JCBD	07/07/2023	VR 01072023-052	JUNE 2023 FLEET FUEL	378.33	.00	
Jefferson Co. Road Dept.	07/20/2023	-	0623JCEO	07/07/2023	VR 01072023-103	JUNE 2023 FLEET FUEL	638.34	.00	
Jefferson Co. Road Dept.	07/20/2023	-	0623JCFR	07/07/2023	VR 19072023-172	6/23 JCFR FIRE FLEET FUEL	694.76	.00	
Jefferson Co. Road Dept.	07/20/2023	-	0623JCFR	07/07/2023	VR 28072023-173	6/23 JCFR EMS FLEET FUEL	3644.07	.00	
Jefferson Co. Road Dept.	07/20/2023	-	0623MOSQ	07/07/2023	VR 01072023-027	JUNE 2023 FLEET FUEL	256.92	.00	
Jefferson Co. Road Dept.	07/20/2023	-	0623RECP	07/07/2023	VR 01072023-077	JUNE 2023 FLEET FUEL	750.04	.00	
Jefferson Co. Road Dept.	07/20/2023	-	0623WVFD	07/07/2023	VR 19072023-171	6/23 WVFD FLEET FUEL	60.43	.00	
CHECK TO VENDOR==>VENDOR RDDEPT Jefferson Co. Road Dept.							TOTALS	6933.58	.00
Redwire	07/20/2023	-	485909	05/25/2023	VR 01072023-024	C#W1M1603 JCEO CCTV MAINT	92.04	.00	
Redwire	07/20/2023	-	490111	06/25/2023	VR 01072023-146	C#W1M0485 LIBR 7-9/23	673.02	.00	
Redwire	07/20/2023	-	490126	06/25/2023	VR 01072023-104	C#W1M1603 CCTV/INTRUSION	92.04	.00	
CHECK TO VENDOR==>VENDOR REDWIRE Redwire							TOTALS	857.10	.00
Register's Mini Storage	07/20/2023	-	07012023	07/10/2023	VR 01072023-133	7/23 RENT UNITS#B17/21/22	225.00	.00	

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						CHECK TO VENDOR==>VENDOR REGISTMI Register's Mini Storage TOTALS	225.00	.00
Royal Mini Storage, Inc.	07/20/2023	-	07012023	07/10/2023	VR 01072023-134	7/23 RENT UNIT#47	110.00	.00
						CHECK TO VENDOR==>VENDOR ROYALMIN Royal Mini Storage, Inc. TOTALS	110.00	.00
O J SLOAN	07/20/2023	-	3	06/22/2023	VR 01072023-080	TENT RENTAL	400.00	.00
						CHECK TO VENDOR==>VENDOR SLOANOJ O J SLOAN TOTALS	400.00	.00
Sonitrol of Tallahassee	07/20/2023	-	489159	06/25/2023	VR 01072023-145	C#R1W603291 SAO ACCESS	104.00	.00
						CHECK TO VENDOR==>VENDOR SONITROL Sonitrol of Tallahassee TOTALS	104.00	.00
SOUTHEASTERN CONSULTING	07/20/2023	-	9855	06/19/2023	VR 01072023-034	LAKE RD FINAL	15082.00	.00
						CHECK TO VENDOR==>VENDOR SOUTHEAS SOUTHEASTERN CONSULTING TOTALS	15082.00	.00
Stewart Heating & Coolin	07/20/2023	-	06222301	07/11/2023	VR 01072023-033	NEW AC FOR SAO	7800.00	.00
						CHECK TO VENDOR==>VENDOR STEWARTH Stewart Heating & Cooling TOTALS	7800.00	.00
Stewart's Towing & Recov	07/20/2023	-	3637	06/02/2023	VR 19072023-165	TOW SQUAD TO M&M	150.00	.00
						CHECK TO VENDOR==>VENDOR STEWATOW Stewart's Towing & Recov TOTALS	150.00	.00
Supervisor of Elections	07/20/2023	-	FY23RQ11	07/10/2023	VR 01072023-135	AUG 2023 FY23 BUDGET	37964.58	.00
						CHECK TO VENDOR==>VENDOR SUPERVIS Supervisor of Elections TOTALS	37964.58	.00
TC Delivers Mail S&S	07/20/2023	-	PS101098	07/13/2023	VR 01072023-190	2023 TRIM NOTICES POSTAGE	5100.00	.00
						CHECK TO VENDOR==>VENDOR TCDELIVE TC Delivers Mail S&S TOTALS	5100.00	.00
THOMAS HOWELL FERGUSON P	07/20/2023	-	135278	06/30/2023	VR 01072023-037	JUNE 2023 PHASE 2 SERVICE	620.00	.00
						CHECK TO VENDOR==>VENDOR THOMASHO THOMAS HOWELL FERGUSON PA TOTALS	620.00	.00
Thomson West	07/20/2023	-	48555585	07/01/2023	VR 14072023-136	A#1004054973 LAW LIBR SUB	612.00	.00
						CHECK TO VENDOR==>VENDOR THOMSONW Thomson West TOTALS	612.00	.00
UniFirst Corporation	07/20/2023	-	50030382	06/29/2023	VR 01072023-140	C#1311913 BATHROOM/MATS	251.07	.00
UniFirst Corporation	07/20/2023	-	50030805	07/06/2023	VR 01072023-141	C#1311913 BATHROOM/MATS	161.55	.00
						CHECK TO VENDOR==>VENDOR UNIFIRST UniFirst Corporation TOTALS	412.62	.00

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Verizon Wireless	07/20/2023	-	37936000	06/23/2023	VR 01072023-147	A#22250110000001 JCEO	51.34	.00	
Verizon Wireless	07/20/2023	-	37936000	06/23/2023	VR 01072023-148	A#22250110000001 REC PARK	51.34	.00	
Verizon Wireless	07/20/2023	-	37936000	06/23/2023	VR 22072023-149	A#22250110000001 SOLID WS	102.94	.00	
Verizon Wireless	07/20/2023	-	38040011	06/23/2023	VR 01072023-084	A#8425435290001 BUILDING	97.49	.00	
Verizon Wireless	07/20/2023	-	38040011	06/23/2023	VR 01072023-085	A#8425435290001 JCEO	36.07	.00	
Verizon Wireless	07/20/2023	-	38040011	06/23/2023	VR 01072023-086	A#8425435290001 CTY MANGR	40.27	.00	
Verizon Wireless	07/20/2023	-	38040011	06/23/2023	VR 01072023-087	A#8425435290001 CTY ADMIN	60.89	.00	
Verizon Wireless	07/20/2023	-	38040011	06/23/2023	VR 19072023-082	A#8425435290001 FIRE	108.22	.00	
Verizon Wireless	07/20/2023	-	38040011	06/23/2023	VR 22072023-081	A#8425435290001 SOLID WST	172.93	.00	
Verizon Wireless	07/20/2023	-	38040011	06/23/2023	VR 28072023-083	A#8425435290001 EMS	108.22	.00	
CHECK TO VENDOR==>VENDOR VERIZONW Verizon Wireless							TOTALS	829.71	.00
JOHNATHAN P WILLIAMS	07/20/2023	-	61923RP	06/19/2023	VR 01072023-076	MENS ROOM SHEETROCK REP	200.00	.00	
CHECK TO VENDOR==>VENDOR WILLIAMJ JOHNATHAN P WILLIAMS							TOTALS	200.00	.00
CASH ACCOUNT # 011010000							TOTALS	218784.28	.00
BANK ACCOUNT # 0101001611							TOTALS	218784.28 ✓	.00

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CASH CODE-08008		G/L CASH ACCOUNT-111010000				CASH-CHECKING-CO TRANS		
Verizon Wireless	07/20/2023	-	37936000	06/23/2023	VR 11072023-001	A#222501100000001 ROAD	154.02	.00
Verizon Wireless	07/20/2023	-	38040011	06/23/2023	VR 11072023-002	A#842543529000001 ROAD	24.40	.00
		CHECK TO VENDOR==>VENDOR VERIZONW	Verizon Wireless			TOTALS	178.42	.00
		CASH ACCOUNT # 111010000				TOTALS	178.42	.00
		BANK ACCOUNT # 0101006511				TOTALS	178.42 ✓	.00

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CASH CODE-13013		G/L CASH ACCOUNT-261010000				FMB-JEFF CO LITERACY ALLI		
Amazon Business	07/20/2023	-	V7WCT9DY	07/02/2023	VR 26072023-001	JCLA EVENT SUPPLIES	371.65	.00
		CHECK TO VENDOR==>	VENDOR AMAZONBU	Amazon Business		TOTALS	371.65	.00
			CASH ACCOUNT #	261010000		TOTALS	371.65	.00
			BANK ACCOUNT #	180384001		TOTALS	371.65 ✓	.00
						FINAL REPORT TOTALS	219334.35 ✓	.00

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SUMMARY PAGE INFORMATION

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END OF REPORT

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS
CFY 2023-2024 Budget Workshop
June 1, 2023
4:00 P.M.

The Board met on this date for a County Budget Workshop.

Present were Chairman Chris Tuten and Commissioners Stephen Walker, Austin Hosford, Gene Hall, and JT Surles. Also present were Clerk of Court, Kirk Reams, County Manager Shannon Metty and County Attorneys Heather Encinosa and Evan Rosenthal.

1. Chairman Tuten called the meeting to order.
2. For today's budget workshop, the Commission is scheduled to discuss the draft budgets for CFY 23-24 for:
3. Extension Office, presented by Director John Lilly, who briefly reviewed the programs offered and status of this year's activities. He noted that his main increases were due to utilities and fuel costs being higher. His request included the purchase of a small tractor.
4. Mosquito Control, presented by Interim Director Christie Newell, who stated chemical costs were higher than before, but noted the live traps will not be needed this year.
5. Parks & Recreation, presented by Director Mike Holm, who briefly reviewed this year's activities and stated that participation is growing. His request included upgrading equipment and the need for more umpires.
6. Library, presented by Director Natalie Binder, who also stated she has seen a growth in participation. She explained how her budget is shared with State Grant Funds and Private Donors. Her request included exterior landscaping improvements and an emergency generator, but overall showed a small decrease due to over budgeting for salaries.
7. Building Department, presented by Building Official James Kaufman, who expressed his feelings on needing an additional inspector. His request included upgrading office equipment and software to be able to accept and process electronically.
8. County Manager Shannon Metty reminded the Commissioners that the next Budget workshop would be on June 8th at 5:00 pm
9. Chairman Tuten closed the workshop.

Board of County Commissioners
Jefferson County, Florida

Chris Tuten, Chairman

ATTEST:

Kirk Reams, Clerk of Court

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS
Special Session – Tri-County Agreement Workshop
June 1, 2023
5:00 P.M.

The Board met on this date for a special session on the County's draft Solar Ordinance.

Present were Chairman Chris Tuten, Commissioners Gene Hall, Austin Hosford, Stephen Walker, and JT Surles. Also present were Clerk of Court, Kirk Reams, County Manager Shannon Metty, and the County Attorneys.

1. Chairman Tuten called the Tri-County Agreement Workshop meeting to order, and Commissioner Hall led the pledge of allegiance and opening prayer.
2. Julius Hackett of Tri-County gave a power point presentation to the Commissioners about the history and future of the partnership between Jefferson County and Tri-County Electric. He also answered specific questions concerning several issues moving forward but felt confident saying the project should be completed by the end of 2025 .
3. Chairman Tuten closed the workshop.

Board of County Commissioners
Jefferson County, Florida

Chris Tuten, Chairman

ATTEST:

Kirk Reams, Clerk of Court

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS
Regular Session
June 1, 2023
6:00 P.M.

The Board met this date in regular session. Present were Chairman Chris Tuten, Commissioners Austin Hosford, Stephen Walker, Gene Hall, and JT Surles. Also present were County Manager Shannon Metty, Clerk of Court Kirk Reams and County Attorneys Heather Encinosa and Evan Rosenthal.

1. Chairman Tuten called the meeting to order, and Commissioner Hall led the invocation and pledge of allegiance.
2. Katrina Richardson gave a power point presentation on the County's current bed tax spending and discussed a potential increase to 5%. The Board questioned the need for an increase as there is currently a surplus in funds. Mrs. Richardson stated that those funds were being built up to reach their 5-year goal of building an event venue. This item was set to go on the agenda for the next County Commission meeting.
3. **A motion was made by Commissioner Surles, seconded by Commissioner Walker, and unanimously carried, the Board approved the Consent Agenda consisting of the attached vouchers to be paid, the account list and the Commissioners report.**
4. County Manager, Shannon Metty introduced item 11a, Road Abandonment – Bippus Road. Many citizens voiced their concern for this abandonment. Mrs. Metty stated that this was for informational purposes only as the item had been removed from the agenda.
5. County Attorney Heather Encinosa introduced item 11b, the County Defense Policy. **On a motion by Commissioner Walker, seconded by Commissioner Surles, the Board unanimously approved the attached policy.**
6. County Manager Metty introduced item 11c, the Renewal of the Home School Association Lease. **On a motion by Commissioner Surles, seconded by Commissioner Walker, the Board unanimously approved the attached lease.**
7. County Manager Metty introduced item 11d, the Road Bond ITB Award. **On a motion by Commissioner Surles, seconded by Commissioner Hall, the Board unanimously approved granting the road bond award to Peavy & Sons who was the low bidder.**
8. Commissioner Hall led a discussion on item 11e, potential USDA Grant Opportunities. It was the consensus of the Board to have Commissioner Hall work on this and bring it back at a later meeting.
9. County Manager Metty informed the Board that there were going to be improvements at Hall Park that were being led by the Health Department. She also let the Board know that the Ridge Road prepaid refunds would be sent out on Friday June 2nd and the others would be completed soon.

10. Commissioner Surles indicated that he would like to revisit the road bond paving work schedule to ensure each district benefitted from the project.
11. Commissioner Hall expressed concern for the cleanliness of the Wacissa River Park and requested additional services be provided during the summer months.
12. **On motion by Commissioner Surles, seconded by Commissioner Walker, and unanimously carried, the meeting was adjourned.**

**Board of County Commissioners
Jefferson County, Florida**

Chris Tuten, Chairman

ATTEST:

Kirk Reams, Clerk of Court

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS
CFY 2023-2024 Budget Workshop
June 8, 2023
5:00 P.M.

The Board met on this date for a County Budget Workshop. Present were Chairman Tuten and Commissioners Austin Hosford and Gene Hall. Also present were the Clerk of Court, Kirk Reams, County Manager Shannon Metty and County Attorney.

1. Chairman Tuten called the meeting to order and led the invocation and pledge.
2. For today's budget workshop, the Commission is scheduled to discuss the draft budgets for CFY 23-24 for:
3. The Sheriff's Department, presented by Sheriff Mac McNeil who stated most of the increases were the same being seen by all departments (utilities, retirement, insurance, etc.). His request included the upgrades to the Flock System.
4. Emergency Management, presented by Sheriff Mac McNeil who stated this would be part of the Sheriff Department moving forward. He introduced Director Paula Carroll, who stated there was an overall decrease. Her request included updates to office equipment and software.
5. Property Appraisers Office, presented by Property Appraiser Angela Gray who gave detailed information for each line item as instructed by the auditor. She echoed the increases as all departments and added vendor rates are also on the rise. She questioned the need to budget for health insurance and ended by proudly saying this will be the first year 100% of her staff is state certified.
6. Fire and EMS, presented by Chief Derrick Burrus who again is seeing the same increases in day-to-day process. He informed the Board they were continuing with payment collection services and stressed to the Board that he would work within whatever budget he was given but did ask for additional staff to be considered as there were 200 incidents this year where they were short-staffed.
7. Planning Department, presented by County Manager Shannon Metty who stated that the budget will remain the same in all areas except for health insurance. She explained that she has never utilized the health insurance plan but with hiring new staff, it may be used.
8. County Managers Office, presented by County Manager Shannon Metty, who reiterated the same increases for the day-to-day bills. She noted that the salary increases appear larger but only because they were not included in the previous budget adoption. Her request included the potential need for a new budget system and invoice processing system.
9. County Health Department, presented by Budget Officer Gus Rojas, who explained this included all health-related items and aside from the generalized increases was going to remain the same.

10. The Debt Services Fund and Capital Projects, presented by Budget Officer Gus Rojas.
11. County Manager Metty reminded the Commissioners that the next Budget workshop would be on June 15th at 4:00 pm and we would be discussing the draft budgets for the Supervisor of Elections Office, Solid Waste and Animal Control and Code Enforcement.
12. Chairman Tuten closed the workshop.

**Board of County Commissioners
Jefferson County, Florida**

Chris Tuten, Chairman

ATTEST:

Kirk Reams, Clerk of Court

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS
CFY 2023-2024 Budget Workshop
June 15, 2023
4:00 P.M.

The Board met on this date for a County Budget Workshop. Present were Chairman Tuten and Commissioners Austin Hosford, JT Surles, and Gene Hall. Also present were Clerk of Court Kirk Reams, County Manager Shannon Metty, and our County Attorney Evan Rosenthal.

1. Chairman Tuten called the budget workshop to order.
2. For today's budget workshop, the Commission is scheduled to discuss the following draft budgets for CFY 23-24:
3. The Supervisor of Elections Office, presented by Supervisor Michelle Milligan, explained there were several items needing to be updated prior to the 2024 election. Her request included one additional staff member and network security.
4. Solid Waste, presented by Director Robbie Slack, who after much discussion explained the main increase in his budget was salary for the site workers to maintain the State required minimum wage. He is request included updating and installing camera systems at the remote sites.
5. Animal Control and Code Enforcement, presented by County Manager Shannon Metty, who explained the need for an additional employee and the possible option of a microchip program for animals. Director Robbie Slack mentioned the option of working with inmates to assist with rehabilitating animals for adoptions.
6. County Manager Metty reminded the Commissioners that the next Budget workshop would be on June 22nd at 5:00 pm and the Board would be discussing the draft budgets for the Clerk of Court, Courthouse Administrative Expenses, Judicial Services, County Road Department, and the County's Capital Projects.
7. Chairman Tuten closed the workshop.

Board of County Commissioners
Jefferson County, Florida

Chris Tuten, Chairman

ATTEST:

Kirk Reams, Clerk of Court

Compensation and Classification Study for Jefferson County, FL

FINAL REPORT



Evergreen Solutions, LLC

July 17, 2023

Compensation and Classification Study for Jefferson

SECTION 1 - INTRODUCTION AND METHODOLOGY

1.1 INTRODUCTION

Evergreen Solutions, LLC (Evergreen) was retained by Jefferson County, FL (the County) to conduct a Compensation and Classification Study for all employees. This analysis provides the County's leadership and management team invaluable information related to their employee demographics, opinions, market data, as well as internal and external equity.

Internal equity relates to the fairness of an organization's compensation practices among its current employees. Specifically, by reviewing the skills, capabilities, and duties of each position, it can be determined whether similar positions are being compensated in a similar manner within an organization. External equity relates to the differences between how an organization's classifications are valued and the compensation available in the marketplace for the same skills, capabilities, and duties. This component of the study aims to address how the County is positioned in the market relative to other organizations with similar positions and to develop recommendations that allow the County to recruit and retain quality employees. The classification component of this study aims to resolve any inconsistencies related to job requirements and ensures that jobs are appropriately aligned with the work performed.

1.2 STUDY METHODOLOGY

Evergreen Solutions combines qualitative with quantitative data analysis to produce recommendations that maximize the fairness and competitiveness of an organization's compensation structure and practices. Project activities included:

- Conducting a project kick-off meeting;
- Meeting with employees to complete job analysis;
- Compiling and analyzing employee perceptions;
- Conducting an external market salary survey;
- Developing recommendations for compensation management;
- Revising classification descriptions based on employee feedback;
- Developing detailed implementation plans;
- Creating draft and final reports; and
- Conducting training sessions with human resources staff in the methodology used to systematically assess job classifications.

Kickoff Meeting

The kickoff meeting provided an opportunity to discuss the history of the County, finalize the work plan, and begin the data collection process. Data collection included the gathering of relevant background material including existing pay plans, organization charts, policies, procedures, training materials, job descriptions, and other pertinent material.

Employee Outreach

Through the orientation sessions, Evergreen associates briefed County employees on the purpose and major processes of the study. This process addressed employee questions in an effort to resolve misconceptions about the study and related tasks.

In addition, employees participated in focus group sessions designed to gather input from their varied perspectives as to the strengths and weaknesses of the current system. Feedback received from employees in this context was helpful in highlighting aspects of the compensation and classification structures which needed particular attention and consideration. This information provided some basic perceptual background, as well as a starting point for the research process.

Evergreen also conducted a job analysis with the individual employees during outreach. Employees were given the opportunity to describe their duties, explain the complexity, and suggest possible changes to the job descriptions.

Salary Survey

The external market is defined as identified peer organizations similar positions as well as similar characteristics, demographics, and service offerings. Benchmark positions are identified from each area and level of the organization and typically include a large cross-section of positions in the County. Once the target and benchmark information were finalized, classification information from the County was used to find comparable positions from peer organizations.

Classification/Job Description Revision

Based on employee feedback and supervisor comments classification descriptions will be updated to better reflect actual work performed and revisions to the class structure.

Recommendations: Pay Schedule and Transition Costing

During the solution and recommendation phase, alternative pay structures were designed to provide different scenarios to the County on how it can best address challenges observed throughout the study. Once the structures were created, classifications were then slotted into the proposed pay grade structures using market data, the results of the job analysis, and management feedback, including the desired market position of the County.

The final step in the development of recommendations consisted of identifying the costs associated with each step of the analysis, where data from the classification slotting process are applied to the individual employees in the organization. This allowed the County to view the total costs associated with proposed structural changes. Information was then provided to the County on various ways to implement the proposed structure and additional

recommendations were provided to ensure the County could maintain the structure for years to come.

1.3 REPORT ORGANIZATION

This report includes the following additional sections:

- Section 2 – Summary of Employee Outreach
- Section 3 – Market Summary
- Section 4 – Recommendations

SECTION 2 SUMMARY OF EMPLOYEE OUTREACH

Orientation sessions were facilitated to inform employees about the purpose of the study, while also informing employees of the different ways they'll be asked to participate in the process. The focus groups were designed to solicit open feedback from employees concerning a number of topics related to compensation and classification – and were conducted at the end of each orientation session. Overall, the goal of these groups was to gauge the general employee sentiment towards the current compensation and classification structures, while also gathering specific concerns employees had about challenges that could be present in these structures.

The observations in this section are a generalized summary of opinions, general themes and trends expressed by employees who either participated in a focus group or provided direct feedback to Evergreen. Information that may identify the commenter has been removed. It is important to note that the views shared in this summary are perceptual in nature and may not necessarily reflect actual conditions in the County.

Comments are separated by the following four categories below:

- 2.1 General Feedback
- 2.2 Compensation & Classification
- 2.3 Summary

2.1 GENERAL FEEDBACK

While the primary focus of the study was to address the County's compensation and classification structures, it was important for Evergreen to understand how employees currently view employment at large within the County, and as a result general feedback was sourced from employees on what brought them to work for the County and what were the primary factors for their continued employment. The elements described in this section reflect the factors that incentivize prospective applicants to pursue employment with the County, and also reflect the reasons employees have continued employment over time. These elements are important to highlight as compensation, while an important factor, is

often not the sole determinant for where employees seek employment. The responses varied from the health coverage benefits to the work environment. Below is a summary of employee feedback for this area.

- The County's employees cited the benefits package as a primary draw for employment with the County. The specific area of the package that employees commended was the quality coverage of the health plan.
- A number of employees also spoke highly of the County's location as a strong retention mechanism. Employees enjoyed working in a more rural setting, away from traffic and with a higher probability of getting to know the people they serve,

Overall, employees cited the County as a positive working environment that offers a number of beneficial aspects to employment.

2.2 COMPENSATION AND CLASSIFICATION

Feedback was also sourced from employees on the state of the current compensation and classification structures. Employees were asked to identify any concerns, challenges, or limitations observed with how the County currently compensates and classifies its positions. It is important to note that the perceptions of employees listed below do not necessarily reflect or align with the findings of the market survey, found in **Section 4**.

Specific feedback shared by employees related to current compensation and classifications practices included the following:

- Employees expressed concerns regarding the current hiring process and the ability to receive raises. Employees felt the current system is arbitrary and the County needs an established pay plan and promotional process.
- Employees desired to see regular COLA raises, but also acknowledged the cost on the budget.
- Classification titles caused concern for some, as some employees believed they are working at a higher level than their title reflects.

Overall, the employees are happy and enjoy working for the County.

2.3 SUMMARY

The feedback received from employees in these sessions provided a helpful backdrop to Evergreen's assessment of the current compensation and classification structures. The willingness of employees to contribute to this process with their commendations and concerns speaks to the strong working environment within the County. Employees were generally enthusiastic when describing their passion for their job, and painted employment with the County as a positive experience. Employees cited a number of advantages of



working in higher education, and while employees did express concern in some of the areas discussed, these concerns are commonly present in higher education and public-sector organizations in general.

SECTION 3 MARKET SUMMARY

The purpose of the market summary section is to benchmark the County's compensation practices against those of its market peers in order to establish how competitive the County is for employees within its market. To complete this market study, Evergreen compared pay ranges of select benchmark positions that the County possesses against the compensation of positions performing those same duties within peer organizations. By aggregating the differences in pay ranges across all the positions, a reasonable determination is made as to the County's competitive position within the market.

It is important to note that individual salaries are not analyzed in this methodology, since individual compensation can be affected by a number of variables such as experience and performance. For this reason, Evergreen looked at average pay ranges across the entire classification to make the most accurate comparison. The results of this market study should be considered reflective of the current state of the market at the time of this study; however, market conditions can change rapidly. Consequently, it is necessary to perform market surveys of peer organizations at regular intervals in order for an organization to consistently monitor its position within the market. Furthermore, the market results detailed in this section provide a foundation for understanding the County's overall structural standing to the market, and the rates reflected in this section, while an important factor, are not the sole determinant for how classifications were placed into the proposed salary ranges outlined in **Section 4**.

Evergreen conducted a comprehensive market salary survey for the County and received information from the following Counties and Cities:

- Madison County, FL
- Wakulla County, FL
- The City of Bainbridge, GA
- The City of Live Oak, FL
- The City of Thomasville, GA
- Franklin County, FL
- Santa Rosa County, FL

Peers were selected based on a number of factors, including geographic proximity and population size. Target organizations were also identified for their competition to the County for employee recruitment and retention efforts. It should be noted that some of these peers also did not utilize pay ranges. For these peers, as with the County, Evergreen created ranges by utilizing the lowest and highest paid individual within each classification.

3.1 MARKET DATA

The results of the market study are displayed in **Exhibit 3-1**, which includes the benchmark job titles and the market median salaries for each position at the minimum, midpoint, and maximum points of the pay ranges. Also included within the exhibit are the percentage differentials of the County's pay ranges at each respective point, relative to the market average pay. A positive percent differential is indicative of the County's pay range exceeding that of the average of its market peers; alternatively, a negative percent differential indicates the County's compensation for a given position lagging behind the average of its peers. The exhibit also includes the average pay range for the market respondents for each position, as well as how many responses each benchmark received.

While all benchmarks are surveyed by each peer, not every peer organization possesses an appropriate match to supply salary information for. Consequently, the benchmarks receive varying levels of response. For the purpose of this study, all positions that received less than five matches from market peers were not considered in establishing the County's competitive position. The rationale behind these positions being excluded is that insufficient response can lead to unreliable averages that may skew the aggregated data, blurring the reality of the County's actual position in the market.

**EXHIBIT 3-1
MARKET SUMMARY**

Classification	Average	% Diff	Average	% Diff	Average	% Diff	Survey Range Spread	# of Responses
Admin Asst	\$35,737.15	-21.4%	\$45,769.92	-22.5%	\$55,802.68	-23.2%	56.4%	7
Animal Control Officer	\$34,036.98		\$43,214.96		\$52,392.95		54.3%	6
Building Official	\$63,080.00	-37.3%	\$78,923.35	-20.7%	\$94,766.69	-10.8%	50.4%	7
Deputy	\$42,222.12		\$51,733.30		\$61,244.48		44.8%	6
Eq Operator I	\$33,807.90	-15.9%	\$43,290.42	-17.0%	\$52,772.94	-17.7%	56.3%	6
Permit Tech	\$34,404.13	0.4%	\$43,707.94	-15.3%	\$53,011.75	-26.9%	54.4%	6
Planning Official	\$62,647.67		\$80,341.08		\$98,034.49		56.7%	7
Rec Park Director	\$61,574.86	-35.0%	\$80,226.35	-22.3%	\$98,877.85	-15.1%	60.5%	5
Road Superintendent	\$62,276.05	-36.0%	\$79,849.61	-21.8%	\$97,423.16	-13.6%	56.6%	7
Sergeant - Sheriff/Law Enforcement	\$48,755.83		\$61,672.45		\$74,589.06		53.2%	5
Shop Mechanic	\$39,138.01	-63.8%	\$49,927.76	-70.4%	\$60,717.51	-74.9%	55.4%	6
Solid Waste Director	\$61,697.73	-35.1%	\$78,979.43	-20.7%	\$96,261.13	-12.4%	56.2%	5
Outliers removed		-25.8%		-20.1%		-17.1%		

3.2 SALARY SURVEY CONCLUSION

The standing of individual classifications' pay ranges relative to the market should not be considered a definitive assessment of actual employee salaries being similarly above or below the market; however, such differentials can, in part, explain symptomatic issues with recruitment and retention of employees.

Overall, it appears as though the County is significantly below market expectations. Keeping in mind, the County currently has no established pay grades and pay grades were assigned by utilizing the salary of the lowest and highest paid employee in each classification. Ultimately, the market survey shows your lowest paid employees are approximately 25 percent below market average, while your highest paid employees are approximately 17 percent below market average.

While the results of the market summary Section are pivotal in the formulation of recommendations, it is important to note very few positions received enough responses to truly be considered indicative of the market. With this in mind, Evergreen slotted positions based on job factors, to include complexity, leadership, relationships, working conditions, and decision making, Section 5 of this report will detail recommendations for improvements that can be made to the County's pay plan and pay policies to ensure the County is able to recruit and retain high quality employees.

SECTION 4 RECOMMENDATIONS

After reviewing the information provided in the preceding sections of this report, Evergreen developed recommendations to improve the County's current classification and compensation system. The recommendations, as well as the findings that led to each recommendation, are discussed in detail in this section. The recommendations are organized into three sections: classification, compensation, and administration of the system.

4.1 CLASSIFICATION RECOMMENDATIONS

An organization's classification system establishes how its human resources are employed to perform its core services. The classification system consists of the titles and descriptions of the different classifications, or positions, which define how work is organized and assigned. It is essential that the titles and descriptions of an organization's classifications accurately depict the work being performed by employees in the classifications in order to ensure equity within the organization and to enable comparisons with positions at peer organizations. The purpose of a classification analysis is to identify such issues as incorrect titles, outdated job descriptions, and inconsistent titles across departments. Recommendations are then made to remedy the identified concerns based on human resources best practices.

In the analysis of the County's classification system, Evergreen Solutions met with employees on an individual basis to assess the job factors and determine appropriate classifications for each employee.

FINDING

The classification system being utilized by the County was generally accurate, and titles described the work being performed by employees. However, based on the size of the County, many employees are working at a higher level of responsibility than their title would normally reflect.

Additionally, some of the County's classifications require some modification to better describe the work being performed. Current job descriptions and corresponding Fair Labor Standards Act (FLSA) exemption status require review, updates, and revisions.

RECOMMENDATION 1: Adopt a new classification system for all staff employees.

Evergreen has developed a new proposed classification system for the County's consideration. The foundation for these recommendations was the work performed by employees in these classifications as described by employees and confirmed by supervisors. Changes were recommended based on duties and reviewed for compliance with FLSA.

RECOMMENDATION 2: Update existing class description to reflect the new classification system and review all updated descriptions for FLSA status.

In conjunction with the County making the proposed title changes, Evergreen will provide the County with updated classification descriptions to ensure that they accurately reflect the work being carried out by employees. These are being provided under separate cover. Upon completion and approval of the proposed class descriptions, Evergreen will further recommend an updated FLSA status for the roles based on the new, updated content contained within the description.

4.2 COMPENSATION RECOMMENDATIONS

The compensation analysis consisted of two parts: an external market assessment and an internal equity assessment. During the external market assessment, the County's compensation for selected benchmark classifications was compared to average compensation offered in the market the County competes for employees in. The external assessment consisted of comparing the County against its peer institutions and organizations within its market and revealed that the County is currently lagging the market slightly.

During the internal equity assessment, consideration of the relationships between and the type of work being performed by the County's employees in their classifications was reviewed and analyzed.

FINDING

The lack of pay grades caused confusion in the hiring and promotional opportunities for employees. The lack of structure has the potential to allow for missteps in the hiring process, leading to inequitable salaries or an inability to maintain marketability.

RECOMMENDATION 3: Adopt a new, market responsive compensation structure and assign all positions to it equitably.

Evergreen has developed a new pay plan for the County's consideration. The new structure consists of 19 unique pay grades, each with a range spread of 60 percent between the minimum and the maximum of the range for general employees and 9 pay grades for Fire and EMS employees. Furthermore, the progression between grades is standardized to a static 5 percent. The details of the proposed plan are located in **Exhibit 4-1**.



**EXHIBIT 4-1
PROPOSED PAY PLAN**

Grade	Minimum	Midpoint	Maximum	Range Spread	Midpoint Progression
101	\$ 27,040.00	\$ 35,152.00	\$ 43,264.00	60.0%	-
102	\$ 28,392.00	\$ 36,909.60	\$ 45,427.20	60.0%	5.0%
103	\$ 29,811.60	\$ 38,755.08	\$ 47,698.56	60.0%	5.0%
120	\$ 31,302.18	\$ 40,692.83	\$ 50,083.49	60.0%	5.0%
121	\$ 32,867.29	\$ 42,727.48	\$ 52,587.66	60.0%	5.0%
122	\$ 34,510.65	\$ 44,863.85	\$ 55,217.05	60.0%	5.0%
123	\$ 36,236.19	\$ 47,107.04	\$ 57,977.90	60.0%	5.0%
124	\$ 38,048.00	\$ 49,462.39	\$ 60,876.79	60.0%	5.0%
125	\$ 39,950.40	\$ 51,935.51	\$ 63,920.63	60.0%	5.0%
126	\$ 41,947.91	\$ 54,532.29	\$ 67,116.66	60.0%	5.0%
127	\$ 44,045.31	\$ 57,258.90	\$ 70,472.50	60.0%	5.0%
128	\$ 46,247.58	\$ 60,121.85	\$ 73,996.12	60.0%	5.0%
129	\$ 48,559.96	\$ 63,127.94	\$ 77,695.93	60.0%	5.0%
130	\$ 50,987.95	\$ 66,284.34	\$ 81,580.72	60.0%	5.0%
131	\$ 53,537.35	\$ 69,598.56	\$ 85,659.76	60.0%	5.0%
132	\$ 56,214.22	\$ 73,078.48	\$ 89,942.75	60.0%	5.0%
133	\$ 59,024.93	\$ 76,732.41	\$ 94,439.89	60.0%	5.0%
134	\$ 61,976.18	\$ 80,569.03	\$ 99,161.88	60.0%	5.0%
135	\$ 65,074.98	\$ 84,597.48	\$ 104,119.97	60.0%	5.0%
UNG	-	-	-	-	-
Grade	Minimum	Midpoint	Maximum	Range Spread	Midpoint Progression
F124	\$ 38,048.00	\$ 49,462.40	\$ 60,876.80	60.0%	-
F125	\$ 39,950.40	\$ 51,935.52	\$ 63,920.64	60.0%	5.0%
F126	\$ 41,947.92	\$ 54,532.30	\$ 67,116.67	60.0%	5.0%
F127	\$ 44,045.32	\$ 57,258.91	\$ 70,472.51	60.0%	5.0%
F128	\$ 46,247.58	\$ 60,121.86	\$ 73,996.13	60.0%	5.0%
F129	\$ 48,559.96	\$ 63,127.95	\$ 77,695.94	60.0%	5.0%
F130	\$ 50,987.96	\$ 66,284.35	\$ 81,580.73	60.0%	5.0%
F131	\$ 53,537.36	\$ 69,598.56	\$ 85,659.77	60.0%	5.0%
F132	\$ 56,214.22	\$ 73,078.49	\$ 89,942.76	60.0%	5.0%
F133	\$ 59,024.94	\$ 76,732.42	\$ 94,439.90	60.0%	5.0%



Implementation of the new compensation structure requires two steps. First, all positions were assigned to an appropriate pay grade within the overall plan. Assigning pay grades to classifications requires a balance of internal equity and desired market position, and recruitment and retention concerns also played a role in the process. Thus, the market results discussed in **section 3** were not the sole criteria for the proposed pay ranges.

RECOMMENDATION 4: Evergreen recommends the County adopt a methodology to transition employee salaries into the proposed pay plan that aligns with its established compensation philosophy and meets the available financial resources of the institution.

The second step in implementing the proposed structure is then to transition employee salaries into their newly recommended pay ranges. This step can be done via a variety of methods, each with their own strengths and drawbacks, however, after discussion with County leadership, Evergreen recommends that the institution pursue implementing the following transition methodology:

Bring to minimum, with 3 percent COLA.

This option consists of placing employees into their proposed pay ranges and granting a 3 percent cost of living adjustment for all employees. To meet market needs and prepare current and upcoming pay ranges, part-time employees are all moved to a minimum of \$13.00 an hour, with full-time employees starting a minimum of \$15.05 an hour. This option will resolve the compression issue related to employees making more than their supervisor, but it does not resolve compression issues related to tenure. The cost for this implementation option is **\$220,868.31** and affects all **88** employees.

4.3 COMPENSATION AND CLASSIFICATION SYSTEM ADMINISTRATION

Any organization's compensation and classification system will need periodic maintenance. The recommendations provided in this chapter were developed based on conditions at the time the study was conducted. Without proper upkeep of the system, the potential for recruitment and retention issues may increase as the compensation and classification system becomes dated and less competitive.

RECOMMENDATION 5: Conduct small-scale salary surveys as needed to assess the market competitiveness of hard-to-fill classifications and/or classifications with retention issues and adjust pay grade assignments if necessary.

While it is unlikely that the pay plan as a whole will need to be adjusted for several years, a small number of classifications' pay grades may need to be reassigned more frequently. If one or more classifications are exhibiting high turnover or are having difficulty with recruitment, the County should collect salary range data from peer organizations to determine whether an adjustment is needed for the pay grade of the classification(s).

RECOMMENDATION 6: Conduct a comprehensive classification and compensation study every three to five years.

While small-scale salary surveys can improve the market position of specific classifications, it is recommended that a full classification and compensation study be conducted every two to three years to preserve both internal and external equity for the County. Changes to classification and compensation do occur, and while the increments of change may seem minor, they can compound over time. A failure to react to these changes quickly has the potential to place the County in a poor position for recruiting and retaining quality employees.

While the previous two recommendations intend to maintain the competitiveness over time of the classification and compensation structure as a whole, it is also necessary to establish procedures for determining equitable pay practices for individual employees.

RECOMMENDATION 7: Revise policies and practices for moving employees' salaries through the pay plan, including procedures for determining salaries of newly hired employees and employees who have been promoted, demoted, or transferred to a different classification.

The method of moving salaries through the pay plan and setting new salaries for new hires, promotions, demotions, and transfers depends largely on an organization's compensation philosophy. However, it is important for the County to have established guidelines for each of these situations, and that they are followed consistently for all employees. Common practices for progressing and establishing employee salaries are outlined below.

Salary Progression

As outlined above, Evergreen recommends County enact the second phase of implementing the new pay plan which would involve a one-time salary adjustment for employees to ensure they are placed in the proper percentile of their salary range. While this major adjustment should be performed when the County has the financial resources to do so, the County should continue to adjust salaries annually when financially feasible. Based on the feedback from employees and County leadership, Evergreen recommends that the basis of salary adjustment in the future be done at three distinct levels.

- **Structural:** Adjustment to the ranges should be made annually and with the aim of adjusting for the changes in the cost of living. Evergreen recommends the County tie the annual compensation structure movement to the local change in the Consumer-Price-Index (CPI). This annual adjustment will ensure the County's pay ranges do not rapidly fall out of line with that of its peers; however, when conducting the small-scale surveys referenced above, the County should also collect pay plan movement and anticipated movement from its peers to gauge if market movement is keeping pace with CPI movement.
- **Classification:** As a result of the market surveys, the County may identify classifications or job families that are experiencing considerable market movement and as a result, reassignment of the pay grades should be considered when this occurs. Alternatively, if the County identifies classifications that have become hard to recruit and retain, pay grade reassignment should also be considered to ensure the County is competitive for both recruiting new talent and retaining existing employees.



- Individual: To tie into the adjustment of the structure, Evergreen recommends the County adjust employee salaries annually for Cost-of-living adjustment (COLA). This adjustment would be done for all employees who receive a satisfactory performance evaluation, and the percentage adjustment would need to be roughly 2.0 percent more than the movement of the compensation structure in any given years, in order to allow for employee progression into the range. Moreover, based on the feedback from employees and County's desire to recruit and retain a high-quality workforce, Evergreen recommends the County grant additional adjustment to employees who receive above average performance evaluations. Keeping in mind, the County does not currently have a set process to grant merit raises. The County should exercise a differentiated percentage for high performers that met the financial constraints of the budget but still providing a meaningful incentive for high performance.

New Hires

A new employee's starting salary largely depends on the amount of education and experience the employee possesses beyond the minimum requirements for the job. Typically, an employee holding only the minimum education and experience requirements for a classification is hired at or near the classification's pay grade minimum. An upper limit to the percentage above the minimum that can be offered to a new employee with only the minimum requirements should be established, where approval is needed to offer a starting salary that is a higher percentage above minimum. Another threshold should be established as the maximum starting salary possible without approval for new employees with considerable experience and/or education above the requirements for the position. It is common for the midpoint to be used as the maximum starting salary for most classifications. Once the County has performed the initial implementation adjustment for current employee salaries, new employee starting salaries should take into consideration internal equity, meaning that new hires should be offered comparable salaries to existing employees in the classification with similar levels of education and experience.

RECOMMENDATION 8: Evergreen recommends the County adopt a hiring grid that aligns with its selected implementation methodology.

Dependent upon which route the County elects to transition employees into the new salary ranges, a hiring grid should be adopted that provides guidance where new employee salaries should be set. The adoption of a new hiring grid should be done after an implementation methodology is selected in order to ensure alignment of salary placement between current employees and new hires, and to prevent new compression issues from arising both within classifications and departments, as well as throughout the County as a whole. Evergreen will work with the County's leadership team to develop a structure that aligns with any selected method of implementation.

Promotions/Demotions

When an employee is promoted to a new classification, it is important to have guidelines for calculating the employee's new salary that rewards the employee for his or her new responsibilities, moves the salary into the new pay grade, and ensures internal equity in the

new classification. It is common for organizations to establish a minimum percentage salary increase that depends on the increase in pay grade as a result of the promotion. Regardless of the minimum percent increase, the employee's new salary should be within the new pay grade's range, and internal equity of salaries within the classification should be preserved.

Transfers

An employee transfer occurs when an employee is reassigned to a classification at the same pay grade as his or her current classification or when an employee's classification stays the same, but his or her department changes. In either of these cases, it is likely that no adjustment is necessary to the employee's salary. The only situation in which a salary adjustment would be needed for a transferred employee would be if his or her current salary is not aligned with the salaries of employees in the new classification or department. If that occurs, it may be necessary to adjust the salary of the employee or the incumbents of the classification to ensure salary equity within the new classification.

RECOMMENDATION 9: Evergreen recommends the County update its policy regarding promotions/demotions and transfers to align with its new compensation structure.

Evergreen recommends the County Implement a minimum increase of six percent per grade of base salary for employees receiving promotion. However, the employee's salary should always be increased to at least the minimum of the new salary range. In the case of demotions, Evergreen recommends a minimum salary decrease of six percent per grade, except in cases where this percent decrease would reduce the employee's salary below the new range minimum. If the employee's salary exceeds the new range maximum after the pay decrease, the employee should be capped from receiving any salary adjustments until the pay moves upward to allow for increases.

Critical Classifications

The County's human resources staff should assess all classifications each year to determine those that should be categorized as "critical" based on market data collected for that year and County turnover. In the first year, we recommend that the critical class supplement be ten percent for those found to classifications with more than 30 percent turnover and/or a market rate percent difference of 20 percent or more (after accounting for the new salary range assignments). Furthermore, if adopted by the County, a critical class supplement could be increased to a larger percent of base pay. For example, if the County in the future experiences considerable competitive pressure in hiring candidates for a specific classification. Some of the pressure may relate to the pay ranges, but other factors such as the available supply of labor, compared to demand of experienced candidates may also be present. As a result, the base pay of the associated classification would be increased so long as the external market pressures remain prevalent.

RECOMMENDATION 10: Evergreen recommends the County implement a critical classification program and compensate those classifications that qualify ten percent above their current base rate of compensation.

4.4 SUMMARY

The County should be commended for its desire and commitment to provide competitive and fair compensation for its employees. The recommendations in this report establish a new competitive pay plan, externally and internally equitable classification titles and pay grade assignments, and system administration practices that will provide the County with a responsive compensation and classification system for years to come. While the upkeep of this recommended system will require concrete effort, the County will find that having a competitive compensation and classification system that encourages strong recruitment and employee retention is worth this commitment.

Board of County Commissioners

Agenda Request

Date of Meeting: July 20, 2022

Date Submitted: July 13, 2022

To: Honorable Chairman and Members of the Board

From: Evan Rosenthal, Assistant County Attorney

Subject: Request Board Approval of Adoption of the Preliminary Rate Resolution for Aucilla Shores Road Maintenance Program

Statement of Issue:

This agenda item requests the Board approve a Preliminary Rate Resolution for Aucilla Shores Road Maintenance Program, which is the first step in the process for re-imposing assessments within the Aucilla Shores Subdivisions assessment area for road maintenance services.

Background and Analysis:

In 2022, the County created a special assessment program to fund road maintenance services within the Aucilla Shores Subdivisions assessment area.

The County's master assessment ordinance (Ordinance No. 2020-050720-02) provides that the re-imposition of a service assessment requires the adoption of two resolutions: a preliminary rate resolution and an annual rate resolution. The attached resolution constitutes the preliminary rate resolution for the County's solid waste special assessment.

Based upon the County's final costs for the Aucilla Shores Subdivision Roadway Paving Project, an assessment rate of \$157.00 per lot and \$31.41 per Hanger Lot is proposed for FY 23-24. This is consistent with the assessment rates imposed for FY 22-23.

In 2023, Chapter 2023-157, Laws of Florida was enacted by the State, which mandates that the County cannot impose assessments on property classified as agricultural land pursuant to Section 193.461, Florida Statutes, and buildings of non-residential property on property classified as agricultural lands pursuant to Section 193.461, Florida Statutes. Residential structures on agriculturally classified property may still be assessed.

Pursuant to information provided by the County and the consultant who assisted in creating the program, there are 460 parcels within the assessment area. Of those 460 parcels, there are 23 parcels that are classified as agricultural lands and do not contain a residential structure.¹ As stated above,

¹ This represents approximately 5% of the total number of parcels within the assessment area.

these 23 parcels cannot be assessed and the County will lose an estimated \$3,611 in assessment revenue as a result of this statutorily mandated exemption.

Options:

1. Adopt the Preliminary Rate Resolution for Aucilla Shores Road Maintenance Program
2. Do Not Adopt the Preliminary Rate Resolution for Aucilla Shores Road Maintenance Program
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. Preliminary Rate Resolution for Aucilla Shores Road Maintenance Program

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS

**PRELIMINARY RATE RESOLUTION
FOR AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE
PROJECT**

RESOLUTION NO. 2023-_____

ADOPTED JULY 20, 2023

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RESOLUTION NO. 2023-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENNACE PROJECT; ESTABLISHING THE ESTIMATED ASSESSMENT RATES FOR ROADWAY MAINTENANCE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023; DIRECTING THE PREPARATION OF AN UPDATED ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02, the "Ordinance"), Resolution No. 06052021-01, adopted by the County on June 2, 2022 (the "Initial Assessment Resolution"), Resolution No. 06232022-02, adopted by the County on June 23, 2022 (the "Final Assessment Resolution"), Article VIII, section 1(f), Florida Constitution, section 125.01, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance, which initiates the annual process for updating the Assessment Roll and directs the reimposition of the Assessments for the Fiscal Year beginning October 1, 2023.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the

Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

(C) As used herein, the term "Dwelling Unit" means a building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

SECTION 3. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.

(A) The legislative determinations of special benefit and fair and reasonable apportionment embodied in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

(B) The legislative determinations affirmed in paragraph (A) above are hereby supplemented with the following legislative determination:

In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt from the Assessment lands classified as agricultural land pursuant to Section 193.461, Florida Statutes, that do not contain a residential structure. Accordingly, it is fair and reasonable not to impose Assessments upon Tax Parcels classified as agricultural pursuant to Section 193.461, Florida Statutes, that do not contain a Dwelling Unit.

SECTION 4. ESTIMATED ROADWAY MAINTENANCE SERVICES COST.

(A) The total estimated Services Cost to be assessed and apportioned among all Tax Parcels within the Assessment Area to provide the Project for the Fiscal Year commencing October 1, 2023, including an estimated Assessment Administration Amount and Transaction Cost, is \$60,696.58.

(B) The Services Cost will be funded through the reimposition of Assessments against property located in the Assessment Area in the manner set forth in this Preliminary Rate Resolution.

SECTION 5. IMPOSITION OF ROADWAY MAINTENANCE ASSESSMENTS.

(A) Assessments shall be reimposed against all Tax Parcels located within the Assessment Area for the Fiscal Year commencing on October 1, 2023, except as otherwise provided herein.

(B) When imposed, the Assessments shall constitute a lien upon the Tax Parcels located in the Assessment Area pursuant to Section 2.05 of the Ordinance.

(C) The Assessment for the Fiscal Year commencing on October 1, 2023 shall be computed for each Tax Parcel located in the Assessment Area in the manner set forth in Section 3.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

(D) Based upon the Services Cost specified in Section 4 hereof, the estimated Assessment is \$157.00 per lot and \$31.41 per Hanger Lot for the Fiscal Year commencing October 1, 2023.

(E) In accordance with Section 125.01(1)(r), Florida Statutes, no Assessment shall be imposed upon any Tax Parcel classified as agricultural land pursuant to Section 193.461, Florida Statutes, which does not contain a Dwelling Unit.

SECTION 6. UPDATED ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or direct the preparation of, the updated Assessment Roll in the manner provided in Section 3.03 of the Ordinance. The County Manager shall apportion the Services Costs among the Tax

Parcels within the Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, this Preliminary Rate Resolution, and the updated Assessment Roll shall be maintained on file in the office of the County Manager, or such person's designee, and be open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Assessment for each Tax Parcel can be determined by use of an available computer terminal.

SECTION 7. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act as provided in Section 4.01 of the Ordinance.

SECTION 8. PUBLIC HEARING. There is hereby established a public hearing to be held at 6:00 p.m. on September 14, 2023, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, at which time the Board will receive and consider any comments on the Assessments from the public and affected property owners and to consider imposition of the Assessments, approval of the Assessment Roll, and collection of the Assessments on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

SECTION 9. NOTICE BY PUBLICATION. The County Manager or such person's designee shall publish a notice of the public hearing authorized by Section 8 hereof in the manner and the time provided in Section 3.04 of the Ordinance. The published notice shall be published no later than August 24, 2023, in substantially the form attached hereto as Appendix A.

SECTION 10. NOTICE BY MAIL.

(A) If required by Section 3.05 of the Ordinance, the County Manager or such person's designee shall, at the time and in the manner specified in 3.05 of the Ordinance, provide first class mailed notice of the public hearing authorized in Section 4 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll, if required. The notices shall be mailed no later than August 24, 2023, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Assessments will be utilized for the provision of Project within the Assessment Area from which the Assessments were collected. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund the Project.

SECTION 12. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 13. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED, ADOPTED AND APPROVED THIS 20th DAY OF JULY, 2023.

**BOARD OF COUNTY COMMISSIONERS OF
JEFFERSON COUNTY, FLORIDA**

(SEAL)

By: _____
Chris Tuten, Chair

ATTEST:

Kirk Reams, County Clerk

APPROVED FOR FORM
AND CORRECTNESS

Heather J. Encinosa, County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 24, 2023

[INSERT MAP OF ASSESSMENT AREA]

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF ROADWAY MAINTENANCE ASSESSMENTS IN THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT ASSESSMENT AREA

Notice is hereby given that the Jefferson County Board of County Commissioners will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of roadway maintenance services within the boundaries of the Aucilla Shores Subdivisions Roadway Maintenance Project Assessment Area, as shown below, for the Fiscal Year beginning October 1, 2023.

The hearing will be held at 6:00 p.m. on September 14, 2023, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. Pursuant to Section 286.0105, Florida Statutes, if a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Manager at (850) 342-0287, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The assessment for each parcel of property will be calculated based upon such parcel's classification as a lot (a parcel on which a single dwelling unit has been or can be sited) or a Hanger Lot (a parcel suitable for storage only and on which a dwelling

cannot be sited). The proposed rate of Assessment is \$157.00 per lot and \$31.41 per Hanger Lot for the Fiscal Year commencing October 1, 2023.

Copies of the Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02), the Initial Assessment Resolution (Resolution No. 06052021-01), the Final Assessment Resolution (Resolution No. 06232022-02), the Preliminary Rate Resolution (Resolution No. 2023-____), and the updated Assessment Roll are available for inspection at the Office of the Office of the Property Appraiser, 480 Walnut Street, Monticello, Florida 32344.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the office of the County Coordinator at (850) 342-0287, Monday through Friday between 8:00 a.m. and 5:00 p.m. for additional information.

[INSERT MAP OF ASSESSMENT AREA]

**BOARD OF COUNTY COMMISSIONERS
JEFFERSON COUNTY, FLORIDA**

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

**Jefferson County Board of
County Commissioners**
[Address]
[City], Florida [zip code]

JEFFERSON COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF ROADWAY
MAINTENANCE NON-AD VALOREM
ASSESSMENTS

NOTICE DATE: August 24, 2023

Owner Name
Address
City, State Zip

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by section 197.3632, Florida Statutes, and the direction of the Board of County Commissioners of Jefferson County, notice is hereby given that Jefferson County will consider the continued imposition of a special assessment for roadway maintenance services using the tax bill collection method which may be levied on your property for the fiscal year beginning October 1, 2023 and for future fiscal years. The purpose of this assessment is to fund roadway maintenance services within the Aucilla Shores Subdivisions Roadway Maintenance Assessment Area, including but not limited to road grading, earth moving and clearing and restoration of ditches, swales and other drainage features.

The total annual assessment revenue related to the Assessment to be collected within the Aucilla Shores Subdivisions Roadway Maintenance Project is estimated to be \$60,696.58. The annual assessment will include your fair share of the roadway maintenance costs and amounts related to collection of assessments. The assessment for each parcel of property will be calculated based upon such parcel's classification as a lot (a parcel on which a single dwelling unit has been or can be sited) or a Hanger Lot (a parcel suitable for storage only and on which a dwelling cannot be sited). The estimated Assessment is \$157.00 per lot and \$31.41 per Hanger Lot for the Fiscal Year

commencing October 1, 2023. A more specific description of the Assessment program is included in the Preliminary Rate Resolution adopted by the County Commission on July 20, 2023.

Your property has been classified as a Regular Lot ☐ Hanger Lot ☐
for purposes of the assessment program.

The maximum annual for the above parcel is \$_____ for Fiscal Year 2023-24 and future fiscal years.

A public hearing will be held at 6:00 p.m. on September 14, 2023, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, 5:30 p.m. on September 3, 2020, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the County Commission with respect to any matter considered at the hearing or at any subsequent meeting to which the Board has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Manager at (850) 342-0287, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of County Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02 (the "Ordinance"), Resolution No. 06052021-01 (the "Initial Assessment Resolution"), Resolution No. 06232022-02 (the "Final Assessment Resolution"), and the updated Assessment Rolls for the upcoming fiscal year are

available for inspection at the Office of the Property Appraiser, 480 Walnut Street, Monticello, Florida 32344.

The assessment for tax parcels in the Aucilla Shores Subdivisions Roadway Maintenance Assessment Area will be collected on the ad valorem tax bill mailed in November 2023. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the office of the County Coordinator at (850) 342-0287, Monday through Friday between 8:00 a.m. and 5:00 p.m. for additional information.

[INSERT MAP OF ASSESSMENT AREA]

**BOARD OF COUNTY COMMISSIONERS
JEFFERSON COUNTY, FLORIDA**

*** * * * * THIS IS NOT A BILL * * * * ***

Board of County Commissioners

Agenda Request

Date of Meeting: July 20, 2023

Date Submitted: July 14, 2023

To: Honorable Chairman and Members of the Board

From: Evan Rosenthal, Assistant County Attorney
Heather Encinosa, County Attorney

Subject: Request Board Consideration of an Amended and Restated Initial Assessment Resolution Initiating the Process to Re-Impose Fire Protection Special Assessments for FY23-24

Statement of Issue:

This agenda item requests Board consideration of an Amended and Restated Initial Assessment Resolution which initiates the process for re-imposing a special assessment to fund fire protection services to all property within the incorporated and unincorporated areas of the County for FY 23-24.

Background and Analysis:

The County contracted with Anser Advisory (“Anser”) for the purposes of conducting a new study to update the County’s existing fire protection assessment program.

Anser worked with County staff to evaluate the County’s provision of fire protection services. Anser prepared the attached Fire Protection Assessment Report which establishes the assessable budget (attributable to the County’s provision of fire protection and first response services but not including EMS costs), the determination of fire protection services demand by property use category (residential and non-residential) based upon an evaluation of the County’s 2022 fire call data, and the proposed assessment rates to be apportioned amongst all benefitted properties. The below table illustrates the assessment rates after application of the assessment methodology based on 100% funding of the five-year average (Fiscal Year 2023-24 through Fiscal Year 2027-28) assessable costs. These rates represent the maximum rates that the County could elect to impose for FY 23-24 and for future fiscal years.

Request Board Consideration of an Amended and Restated Initial Assessment Resolution
Initiating the Process to Re-Impose Fire Protection Special Assessments for FY23-24
July 20, 2023
Page 2

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$297
Non-Residential Property Use Categories	Rate Per Square Foot
Non-Residential	\$0.06

At the Board's July 6 meeting, the Board directed staff to proceed with the following rates, which are 63% of the maximum rates:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$198
Non-Residential Property Use Categories	Rate Per Square Foot
Non-Residential	\$0.04

The estimated gross revenue for FY23-24 based upon the above rates \$1,476,220.

The Amended and Restated Initial Assessment Resolution initiates the process for re-imposing the solid waste assessment for FY23-24 at the above-described rates. If the Board approves the resolution, the County Manager will be directed to prepare an assessment roll in conformance with the resolution. Further, a public hearing will be noticed for September 14 (by newspaper advertisement and by mailed notice provided as part of the TRIM Notice) at which time the Board will consider adoption of an Amended and Restated Final Assessment Resolution, which is the final step in the process for levying fire protection assessments for FY 23-24 and collecting same on the ad valorem tax bill.

The Resolution continues existing exemptions from the fire protection assessment for institutional properties, government properties, and properties that are the homesteaded property of a totally and permanently disabled veteran or their surviving spouse. Additionally, in 2023, Chapter 2023-157, Laws of Florida was enacted by the State, which mandates that the County cannot impose assessments on property classified as agricultural land pursuant to Section 193.461, Florida Statutes, and buildings of non-residential property on property classified as agricultural lands pursuant to Section 193.461, Florida Statutes. Residential structures on agriculturally classified property may still be assessed. As a result, no fire protection assessment is imposed upon lands classified as agricultural land pursuant to Section 193.461, Florida Statutes, and Buildings of Non-Residential property located on agriculturally classified property. For all of the above-described exemptions, any shortfall in the assessment proceeds must be paid for by other legally available funds and cannot be paid from assessment proceeds.

Options:

1. Adopt the Amended and Restated Initial Assessment Resolution for Fire Protection Services.
2. Do not Adopt the Amended and Restated Initial Assessment Resolution for Fire Protection Services.

3. Board Direction.

Recommendation:

Option #1

Attachments:

1. Fire Assessment Report Prepared by Anser Advisory, Dated July 2023
2. Amended and Restated Initial Assessment Resolution for Fire Protection Services.

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS

**AMENDED AND RESTATED
INITIAL ASSESSMENT RESOLUTION
FOR FIRE PROTECTION SERVICES
RESOLUTION NO. 2023-_____**

ADOPTED JULY 20, 2023

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RESOLUTION NO. 2023-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE UNINCORPORATED AND ALL INCORPORATED AREAS OF JEFFERSON COUNTY, FLORIDA; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; DESCRIBING THE METHOD OF ASSESSING FIRE PROTECTION ASSESSED COST AGAINST ASSESSED PROPERTY LOCATED WITHIN JEFFERSON COUNTY, FLORIDA; DETERMINING THE FIRE PROTECTION ASSESSED COST AND THE INITIAL FIRE PROTECTION SPECIAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Capital Project and Service Assessment Ordinance, Ordinance No. 2020-050720-02, (the "Ordinance"), Article VIII, section 1(f) of the Florida Constitution, sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Amended and Restated Initial Assessment Resolution and serves as the Preliminary Rate Resolution as defined in the Ordinance. It initiates the annual process for updating the Assessment Roll, directs the reimposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2023, and for future ease of reference and consistency, this Resolution will also amend and restate the Initial Assessment Resolution in its entirety.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

(C) As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Building Area" means the actual area of a Building expressed in square feet as reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined by the County.

"Building Codes" mean the building interior finish codes assigned by the Property Appraiser to Tax Parcels within the County as specified in Appendix A attached hereto and incorporated herein by reference.

"Code Descriptions" mean the descriptions listed in the Fixed Property Use Codes, Building Codes, and the DOR Codes attached hereto.

"Cost Apportionment" means the apportionment of the Fire Protection Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 6 of this Amended and Restated Initial Assessment Resolution.

"Demand Percentage" means the percentage of demand for fire protection services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire protection services as reflected in Incident Reports under the methodology described in Section 6 of this Amended and Restated Initial Assessment Resolution.

"DOR Code" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the County as specified in Appendix B attached hereto and incorporated herein by reference.

"Dwelling Unit" means (1) a Building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes for residential purposes.

"Emergency Medical Services" means those services recorded in Incident Reports that assign a "type of situation found" code of 300, 311, 322, and 381. The "type of situation found codes" are attached hereto as Appendix D.

"Estimated Fire Protection Assessment Rate Schedule" means that rate schedule set forth in Section 8 hereof specifying the Fire Protection Assessed Cost and the estimated Fire Protection Assessments.

"FFIRS" means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshal.

"Fire Protection Assessed Cost" means the Service Cost, as defined in the Ordinance, and hereby more specifically defined as:

(1) the amount determined by the Board to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire protection services, facilities, or programs which provide a special benefit to Assessable Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D)

the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the County to provide fire protection services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection Assessments, including any service charges of the Tax Collector or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Protection Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Assessments collected pursuant to Section 4.01 of the Ordinance; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire protection services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the Board by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Protection Assessments; and (P) reimbursement to the County or any other Person for any moneys advanced for any costs incurred by the County or such Person in connection with any of the foregoing components of Fire Protection Assessed Cost.

(2) In the event the County also imposes an impact fee upon that part of new growth or development for fire protection services related capital improvements paid by

impact fees, the Fire Protection Assessed Cost shall not include that part of such costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

(3) In no event shall the Fire Protection Assessed Cost include any amount attributable to Emergency Medical Services.

"Fire Protection Assessment" means the Service Assessment as defined in the Ordinance lawfully imposed by the Board against Assessed Property to fund all or any portion of the cost of the provision of fire protection services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Assessed Property.

"Fire Protection Assessment Roll" means the Assessment Roll as defined in the Ordinance relating to the Fire Protection Assessments.

"Fixed Property Use Codes" mean the property use codes used by FFIRS as specified in Appendix C attached hereto and incorporated herein by reference.

"Incident Report" means an individual report filed with FFIRS or other reporting system that documents a County fire protection service response, the type of situation found, and the property response address.

"Institutional Property" means those Tax Parcels with a Code Description of 7100, 7110, 7200, 7400, 7500, 7600, 7700, or 7800, as designated in the DOR Codes. In the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, "Institutional Property" shall also include those properties determined by the County to be an institutional use.

"Mixed Use Property" means a Tax Parcel that contains Buildings whose use descriptions are capable of assignment under a Code Description in the Building Codes in more than one Property Use Category.

"Mobile Home Park Property" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more mobile homes; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "mobile home park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Non-Residential Property" means those Tax Parcels with a Code Description designated as "Non-Residential" in the Building Codes specified in Appendix A, including those Tax Parcels that meet the definition of "Recreational Vehicle Park" herein.

"Parcel Apportionment" means the further apportionment of the Fire Protection Assessed Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 7 of this Amended and Restated Initial Assessment Resolution.

"Property Use Categories" mean, collectively, Residential Property and Non-Residential Property.

"Recreational Vehicle Park" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" or "lodging park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Residential Property" means those Tax Parcels with a Code Description designated as "Residential" in the Building Codes specified in Appendix A, including Mobile Home Park Property, but excluding those Tax Parcels that meet the definition of Recreational Vehicle Park. In the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, "Residential Property" shall also include those properties determined by the County to be a residential use.

"Tax Parcel" means a parcel of property located within the County to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

SECTION 3. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.

(A) Upon the imposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the County, including the municipal area of the City of Monticello that has previously consented to the inclusion of the City within the Fire Protection Assessment program, the County shall provide fire protection services to such Assessed Property. All or a portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining cost, if any, required to provide fire protection services, facilities, and programs shall be funded by available County revenues other than Fire Protection Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the County will be benefitted by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth in this Amended and Restated Initial Assessment Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS.

Unless otherwise exempted as provided herein, Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories.

Fire Protection Assessments shall be computed in the manner set forth in this Amended and Restated Initial Assessment Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.

It is hereby ascertained, determined, and declared that the Fire Protection Assessed Cost provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon that certain report entitled "Jefferson County Fire Assessment Report," _____ 2023, prepared by Anser Advisory, which report is hereby incorporated herein by reference.

general

(A) Upon the adoption of this Amended and Restated Initial Assessment Resolution determining the Fire Protection Assessed Cost and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations ascertained and declared in Section 1.03 of the Ordinance are hereby ratified and confirmed.

(B) Fire protection services possess a logical relationship to the use and enjoyment of property by: (1) protecting the value and integrity the improvements and structures through the provision of available fire protection services; (2) protecting the life and safety of intended occupants in the use and enjoyment of property; (3) stabilizing or lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program within the County; (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger property and property features on improved properties within the County; and (5) preserving and

enhancing the value and marketability of property due to the availability of comprehensive fire protection services.

(C) The availability and provision of comprehensive fire protection services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property and rental values within the County.

(D) It is fair and reasonable to use the Building Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the County and (2) the Tax Roll database employing the use of such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll. This compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(E) The data available in the Building Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Codes alone because (1) the data maintained in the Building Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and (2) the Building Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

cost apportionment

(F) Apportioning Fire Protection Assessed Cost among classifications of property based upon historical demand for fire protection services is fair and reasonable method of Cost Apportionment because it reflects the property uses' potential fire risk based upon Building use and is a reasonable proxy for the amount of fire flow, fire fighters, quantity and size of apparatus, and other special fire-fighting equipment that must be available in accordance with the County's standards and practices.

(G) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Protection Assessed Cost amounts determined to fund Emergency Medical Services.

(H) Apportioning the Fire Protection Assessed Cost among classifications of improved property based upon historical demand for fire protection services, but not emergency medical services, is fair and reasonable and proportional to the special benefit received, and will ensure that no property is assessed an amount greater than the special benefit received.

(I) The Incident Reports are the most reliable data available to determine the potential demand for fire protection services from property use and to determine the benefit to property use resulting from the availability of fire protection services to protect and serve Buildings located within Assessed Property and their intended occupants. There exists sufficient Incident Reports that document the historical demand for fire protection services from Assessed Property within the Property Use Categories. The Demand Percentage that has been determined for each Property Use Category by an examination of such Incident Reports is consistent with the experience of the County. Therefore, the use of Demand

Percentages that were determined by an examination of Incident Reports is a fair and reasonable method to apportion the Fire Protection Assessed Cost among the Property Use Categories.

(J) The level of services required to meet anticipated demand for fire protection services and the corresponding annual fire protection budget required to fund fire protection services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Incident Reports documenting fire protection services provided to non-specific property uses.

(K) Fire protection services on vacant property which does not contain a Building primarily benefits the Buildings located on adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Additionally, pursuant to Section 125.01(1)(r), Florida Statutes, the County is prohibited from imposing a Fire Protection Assessment on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Incident Reports documenting fire protection services provided to vacant property.

residential parcel apportionment

(L) Neither the size nor the value of the Residential Property determines the scope of the required fire protection response. The potential demand for fire protection services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(M) Apportioning the Fire Protection Assessed Cost for fire protection services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost

inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

(N) The historical demand for fire protection service availability for multi-family and single family Residential Property is substantially similar and any difference in the percentage of documented fire protection calls to such specific property uses is statistically insignificant.

non-residential parcel apportionment

(O) The assessment of Non-Residential Property by actual square footage is fair and reasonable for the purpose of Parcel Apportionment because the demand for fire protection service, fire flow, fire fighters, quantity and size of apparatus, and other special fire-fighting equipment is determined and measured by the square footage of structures and improvements within benefited parcels.

(P) The greater the Building Area, the greater the potential for a large fire and the greater amount of fire-fighting resources that must be available in the event of a fire in a structure of that Building's size. Therefore, it is fair and reasonable to use Building Area as a proxy for determining the Tax Parcel's Fire Protection Assessment.

(Q) The demand for the availability of fire protection services diminishes at the outer limit of Building size because a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions with the County's existing fire flow, equipment resources and staffing, and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent Buildings. Therefore, it is fair and reasonable to place a cap of 97,700 square feet on the Building Area of benefitted parcels within Non-Residential Property.

(R) Section 125.0168, Florida Statutes, mandates that the County treat Recreational Vehicle Park property as commercial property in the same manner as hotel, motel, or other similar property for non-ad valorem special assessments levied by the County. Thus, it is fair and reasonable to treat each space within Recreational Vehicle Park property as a Building of Non-Residential Property and assign the square footage of 191 square feet, the average size of a recreational vehicle according to the Florida Association of RV Parks and Campgrounds.

(S) In accordance with available data and field surveying, the County has determined that the average mobile home located on Recreational Vehicle Park property has a Building Area of 720 square feet. Given that the actual Building Area for these mobile homes may not be available and that the cost of measuring or verifying the Building Area for each individual mobile home greatly exceeds any benefit to be derived from individual measurement and verification, if actual Building Area is not available, it is fair and reasonable to assign each mobile home located on Recreational Vehicle Park property an assumed Building Area of 720 square feet.

policies

(T) In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt the following from the Fire Protection Assessment: (i) lands classified as agricultural land pursuant to Section 193.461, Florida Statutes, and (ii) Buildings of Non-Residential property on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes. Accordingly, it is fair and reasonable not to impose Fire Protection Assessments upon Land classified as agricultural land pursuant to Section 193.461, Florida Statutes, and Buildings of Non-Residential property located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes .

(U) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to their ownership, occupants, and membership as well as the public in general that otherwise might be requested or required to be provided by the County and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Protection Assessments upon Buildings located upon such parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Protection Assessments shall be imposed upon Buildings located upon a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(V) Government Property provides facilities and uses to the community, local constituents and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Protection Assessments upon such parcels of Government Property.

(W) Government Property that is owned by federal government mortgage entities, such as the VA and HUD, due to foreclosures are not serving a governmental purpose nor providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall not be considered Government Property for purposes of the Fire Protection Assessments and shall not be afforded an exemption from the Fire Protection Assessment that is granted to other Government Property.

(X) Because it is in the best interest of the citizens of the County to assist totally and permanently disabled veterans and their surviving spouses who are Owners of homesteaded residential property with the financial burden created by the imposition of a

Fire Protection Assessment, no Fire Protection Assessment shall be imposed against a Tax Parcel of Residential Property that is the homesteaded property of a totally and permanently disabled veteran or their surviving spouse and who receive a total property tax exemption for said Tax Parcel pursuant to either Sections 196.081 or 196.091, Florida Statutes.

SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) The County examined the Incident Reports related to the type of calls and physical location of each call and using FFIRS data where available or verification of the physical location indicated in the Incident Reports, the County assigned fire protection incidents to specific properties located within the County by correlating the Fixed Property Use codes in the Incident Reports to the DOR Codes and the Building Codes.

(B) Based upon such assignment of Incident Reports to specific properties, the number of Incident Reports filed within a sampling period was determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Incident Reports allocated to each Property Use Category bear to the total number of Incident Reports documented for all Property Use Categories within the sampling period.

(C) The Demand Percentage for each Property Use Category was then applied to the Fire Protection Assessed Cost and the resulting product is the cost allocation of that portion of the Fire Protection Assessed Cost allocated to each individual Property Use Category.

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Protection Assessed Cost apportioned to each Property Use Category under the Cost Apportionment

shall be consistent with the Parcel Apportionment methodology described and determined in this Section 7.

(B) It is hereby acknowledged that the Parcel Apportionment methodology is to be applied in the calculation of the estimated Fire Protection Assessment rates established in Section 8 of this Resolution.

(C) The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows:

(1) RESIDENTIAL PROPERTY. The Fire Protection Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Protection Assessed Cost, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the County, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

(2) NON-RESIDENTIAL PROPERTY. The Fire Protection Assessments for each Building of Non-Residential Property, except Recreational Vehicle Property, shall be computed as follows:

(a) Multiply the Fire Protection Assessed Cost by the Demand Percentage attributable to the Non-Residential Property Use Category. The resulting dollar amount reflects the portion of the County's fire protection budget to be funded from Fire Protection Assessment revenue derived from the Non-Residential Property Use Category.

(b) Add the Building Area of all the Buildings in the Non-Residential Property Use Category. All Buildings with a Building Area exceeding 97,700 square feet will be included in the calculation at 97,700 square feet. This sum reflects the aggregate

square footage area for the Non-Residential Property Use Category to be used by County in the computation of Fire Protection Assessments.

(c) Divide the sum of the square footage determined in subsection (C)(2)(b) above by the total assessable cost for the Non-Residential Property Use Category calculated in subsection (C)(2)(a) above. The resulting quotient expresses a dollar amount per square foot of Building Area to be used in computing the Fire Protection Assessments.

(d) For each Tax Parcel in the Non-Residential Property Use Category, multiply the applicable square foot rate calculated under subsection (C)(2)(c) above by the number of square feet of Building Area located on the Tax Parcel. All Buildings on the Tax Parcel with a square footage of Building Area exceeding 97,700 will be included in the calculation at 97,700 square feet. The resulting product is the amount of Fire Protection Assessments to be imposed on each Tax Parcel of Non-Residential Property.

(3) RECREATIONAL VEHICLE PARK PROPERTY. The Fire Protection Assessments for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows:

(a) Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park property, with recreational vehicle spaces, as reported to the Department of Health, at 191 square feet each, mobile home spaces, as reported to the Department of Health, at actual Building Area or 720 square feet each if actual square footage is not available, and actual Building Area or acreage for all other Buildings and uses.

(b) For each Tax Parcel of Recreational Vehicle Park property, multiply the applicable square foot rate determined in Non-Residential Property subsection

(C)(2)(c) of this Section 7 for Non-Residential Property by the number of square feet on each Tax Parcel. The resulting product is the amount of Fire Protection Assessments to be imposed on each Tax Parcel of Recreational Vehicle Park Property.

(c) In the event that any Recreational Vehicle Park contains multiple property uses, such as mobile homes or other Non-Residential Property, such Recreational Vehicle Park property shall be treated as Mixed Use Property and each Building shall be assessed in accordance with its proper Property Use Category.

(4) MIXED USE PROPERTY. The Fire Protection Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Protection Assessments computed for each Property Use Category. For each Tax Parcel of Mobile Home Park Property, the Fire Protection Assessment shall be computed as Mixed Use Property as follows:

(a) Multiply the applicable rate for Residential Property as determined in subsection (C)(1) above by the number of mobile home spaces within the Mobile Home Park Property, as reported to the Department of Health.

(b) Aggregate the amount of square footage for the recreational vehicle spaces within the Mobile Home Park Property, as reported to the Department of Health, at 191 square feet per space and then multiply the total square footage by the applicable rate for Commercial Property as determined in subsection (C)(2)(c) above.

(c) The resulting products from subsections (C)(4)(a) and (C)(4)(b) is the amount of the Fire Rescue Assessment to be imposed on each Tax Parcel of Mobile Home Park Property.

**SECTION 8. DETERMINATION OF FIRE PROTECTION ASSESSED COST;
ESTABLISHMENT OF PRELIMINARY FIRE PROTECTION ASSESSMENTS.**

(A) The Fire Protection Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2023, is \$1,476,220.00.

(B) The estimated Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2023, are hereby established as follows for the purpose of this Amended and Restated Initial Assessment Resolution:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$198.00
Non-Residential Property Use Category	Rate Per Square Foot
Non-Residential	\$0.04

(C) The following exemptions shall apply to the Fire Protection Assessment program:

(1) No Fire Protection Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Protection Assessment;

(2) No Fire Protection Assessment shall be imposed upon a Building of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law; and;

(3) No Fire Protection Assessment shall be imposed against any land that is classified as agricultural land pursuant to Section 193.461, Florida Statutes, or Buildings

of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes.

(4) No Fire Protection Assessment shall be imposed against a Tax Parcel of Residential Property that is the homesteaded property of a totally and permanently disabled veteran or their surviving spouse and who receive a total property tax exemption for said Tax Parcel pursuant to either Sections 196.081 or 196.091, Florida Statutes.

(D) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(E) The approval of the Estimated Fire Protection Assessment Rate Schedule by the adoption of this Amended and Restated Initial Assessment Resolution determines the amount of the Fire Protection Assessed Cost. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available County revenue other than Fire Protection Assessment proceeds.

(F) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule are hereby established to fund the specified Fire Protection Assessed Cost determined to be assessed in the Fiscal Year commencing

October 1, 2023. No portion of such Fire Protection Assessed Cost are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Protection Assessed Cost are attributable to the provision of emergency medical services.

(G) The estimated Fire Protection Assessments established in this Amended and Restated Initial Assessment Resolution shall be the estimated assessment rates applied by the County Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2023, as provided in Section 9 of this Resolution.

SECTION 9 FIRE PROTECTION ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or cause to be prepared, an updated Fire Protection Assessment Roll for the Fiscal Year commencing October 1, 2023, in the manner provided in the Ordinance. Unless otherwise exempted as provided herein, the updated Fire Protection Assessment Roll shall include all Tax Parcels within the Property Use Categories. The County Manager shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Amended and Restated Initial Assessment Resolution.

(B) A copy of the Ordinance, this Amended and Restated Initial Assessment Resolution, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the updated Fire Protection Assessment Roll shall be maintained on file in the office of the County Manager and open to public inspection. The foregoing shall not be construed to require that the updated Fire Protection Assessment Roll be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments for fire protection services as set forth in this Amended and Restated Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the County.

SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:00 p.m. on September 14, 2023, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, at which time the Board will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider reimposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 11. NOTICE BY PUBLICATION. The County Manager shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in 3.04 of the Ordinance. The notice shall be published no later than August 24, 2023, in substantially the form attached hereto as Appendix C.

SECTION 12. NOTICE BY MAIL. Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the Board elects to combine notice of the public hearing authorized by Section 10 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Fire Protection Assessments for the Fiscal Year beginning October 1, 2023. All first class mailed notices must be mailed no later than August 24, 2023.

SECTION 13. METHOD OF COLLECTION. It is hereby declared that the Fire Protection Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2023.

SECTION 14. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Fire Protection Assessments shall be used for the provision of fire protection services, facilities, and programs within the County. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs.

SECTION 15. EFFECTIVE DATE. This Amended and Restated Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 20th DAY OF JULY, 2023.

**BOARD OF COUNTY COMMISSIONERS OF
JEFFERSON COUNTY, FLORIDA**

(SEAL)

By: _____
Chris Tuten, Chair

ATTEST:

Kirk Reams, County Clerk

APPROVED FOR FORM
AND CORRECTNESS

Heather J. Encinosa, County Attorney

APPENDIX A
BUILDING CODES

BUILDING CODES

Building Use	Category
00000 - EXTRA FEATURES	No Charge
00001 - COMM EXTRA FEATURES	No Charge
00100 - SINGLE FAM	Residential
00102 - A-FRAME	Residential
00120 - SFR MODULAR	Residential
00210 - SFR MANUF	Residential
00300 - SFR PILING	Residential
00400 - LOG HOME	Residential
00600 - RECREATINL	Residential
00700 - DAY CARE	Non-Residential
00800 - MOBILE HME pre2000	Residential
00810 - TAGGED MOBILE HME	Residential
00820 - MOBILE HME	Residential
00860 - BARN LOW-NON AG	Undetermined - requires fieldwork
00864 - BARN EX NON AG	No Charge
01200 - MIXED USE	Non-Residential
01201 - MIXED USE=COMM RES	Non-Residential
01700 - DORMITORY	Non-Residential
02200 - M/FAM LOW	Residential
02300 - M/FAM HGH	Residential
02500 - M/FAM ROW	Residential
02700 - DUPLEX	Residential
02800 - TRI/QUAD	Residential
03300 - NCLUB/BARS	Non-Residential
03450 - PHYSFITCTR	Non-Residential
03500 - STORE RETL-AVG	Non-Residential
03530 - STORE BB	Non-Residential
03600 - STORE DISC	Non-Residential
03700 - STORE RETAIL-LARGE	Non-Residential
03800 - SHOP NBHD	Non-Residential
03900 - SHOP COMTY	Non-Residential
04200 - SUPER MRKT	Non-Residential
04300 - NBHD CONVE	Non-Residential
04600 - MOTEL LOW	Non-Residential
04700 - MOTEL HIGH	Non-Residential
04900 - OFFICE LOW	Non-Residential
05000 - OFFICE HGH	Non-Residential
05200 - OFFICE MEDICAL	Non-Residential
05300 - HOSPITAL	Non-Residential

Building Use	Category
05400 - NURS HOME	Non-Residential
05410 - ADULT CARE	Non-Residential
05600 - RESTAURANT	Non-Residential
05700 - RES F/FOOD	Non-Residential
05750 - REST FF PL	Non-Residential
05800 - REC FACIL	Non-Residential
06000 - AUDITORIUM	Non-Residential
06200 - BANK	Non-Residential
06400 - SERV STATN	Non-Residential
06405 - GASSTA/MRT	Non-Residential
06500 - AG GARAGE	No Charge
06520 - RES GARAGE	Undetermined - requires fieldwork
06550 - SVC GARAGE	Non-Residential
06600 - VEH SALE/R	Non-Residential
06610 - CAR WASH	Non-Residential
06700 - SERV SHOP	Non-Residential
06800 - MORTUARY	Non-Residential
06900 - CLUB HOUSE	Non-Residential
07100 - TRANS TERM	Non-Residential
07900 - EXCEP COMM	Non-Residential
08000 - MANUF LGHT	Non-Residential
08051 - MANF CROP-CLIMATE CONTROL	Non-Residential
08100 - MANUF HEVY	Non-Residential
08200 - WAREH DIST	Non-Residential
08250 - WAREH NEW	Non-Residential
08300 - WAREH MINI	Non-Residential
08400 - WAREH STOR	Non-Residential
08405 - RETAIL JOB	Non-Residential
08407 - WARE DIST2	Non-Residential
08490 - KENNELS	Non-Residential
08500 - AIR HANGAR	Non-Residential
08600 - BARNS LOW	Undetermined - requires fieldwork
08601 - OPEN/STRG	Non-Residential
08602 - BARNS AVG	Undetermined - requires fieldwork
08603 - BARNS ABOVE	Undetermined - requires fieldwork
08604 - BARNS EX	Undetermined - requires fieldwork
08700 - PREF MET B	Undetermined - requires fieldwork
08800 - PREF MTOFC	Undetermined - requires fieldwork
08801 - C B RETAIL	Non-Residential
09000 - SCHOOL	Non-Residential
09100 - CHURCH	Non-Residential

Building Use	Category
09200 - ED RELIGOS	Non-Residential
09250 - ED RELIGOS	Non-Residential
09300 - GOVT BLDG	Non-Residential
09400 - LUMB YD BD	Non-Residential
09600 - RES EXEMPT	Residential
09900 - INDS EXEMP	Non-Residential
4950 - OFFICE AVG	Non-Residential
6530 - RES METAL GARAGE	Undetermined - requires fieldwork
8050 - MANUF LGHT-CLIMATE CONTROL	Non-Residential

APPENDIX B

DOR CODES

DOR CODES

Property Use Code & Description	
0000 - VACANT	
0080 - VACANT W/ XFOB	
0100 - SINGLE FAMILY	
0120 - MODULAR	
0200 - MOBILE HOME	
0210 - SFR MANUFAC	
0220 - MH W/TAG	
0300 - MULTI-FAMILY	
0511 - HLOA-HANGR LOTS	
0700 - MISCELLANEOUS	
0800 - MULTI-FAMILY	
0801 - DUPLEX	
0900 - RES COMMON AREA	No Charge
1000 - VACANT COMMERCIAL	
1001 - VACANT COMMERCIAL W/XFOB	
1010 - COMMERCIAL RURAL	
1030 - DOWNTN COMMERCIAL	
1034 - US 19 & I-10 COMM	
1038 - OUTER DOWNTN COMM	
1040 - RAILRD ST COMM	
1042 - NE AUCILLA INTRCHG	
1046 - LLOYD INTRCHG PLUS	
1100 - STORES, 1 STORY	
1101 - CONVENIENCE W/O FUEL	
1102 - CONVENIENCE W/ FUEL	
1200 - STORE/OFFICE/RESID	
1205 - DAYCARE	
1210 - LAUNDROMAT	
1400 - SUPERMARKET	
1600 - COMMUNITY SHOPPING	
1700 - OFFICE BUILDINGS	
1800 - MULTI STORY OFFICE	
1900 - PROFESSIONAL BLDG	
2010 - RECREATIONAL BLDG	
2100 - RESTAURANTS/CAF	
2200 - DRIVE-IN REST.	
2300 - FINANCIAL BLDG	
2500 - REPAIR SERVICE	
2610 - CAR WASH-SELF	

Property Use Code & Description
2700 - VEH SALE/REPAIR
2800 - TRALR PARK
2810 - PARKING LOT
2900 - WHOLESALE OUTLET
3200 - THEATER/AUDITORIUM
3300 - NIGHTCLUB/BARS
3450 - PHYSICAL FITNESS CTR
3500 - TOURIST ATTRACTION
3600 - CAMPS
3700 - RACE TRACKS
3710 - GO CART TRACK
3800 - GOLF COURSES
3900 - HOTELS AND MOTELS
4000 - VACANT INDUSTRIAL
4001 - VACANT INDUSTRIAL W/XFOB
4100 - LIGHT MANUFACTURE
4300 - LUMBER YARD
4400 - PACKING PLANTS
4800 - WAREHOUSE-STORAGE
4810 - BARNS
4820 - GARAGE
4900 - FUEL STORAGE
5000 - IMPROVED AG
5010 - IMPR AG SFR
5015 - IMP AG COMM
5020 - IMPR AG MH
5022 - IMPR AG TAG
5030 - IMPR AG MULTI
5080 - IMPR AG XFOB
5100 - CROPLAND CLASS 1
5200 - CROPLAND CLASS 2
5300 - CROPLAND CLASS 3
5400 - TIMBERLAND 90+
5420 - PLANTED PINES
5430 - MIXED PINE/HDWD
5500 - TIMBERLAND 80-89
5520 - PLANTED PINES
5530 - MIXED PINE/HDWD
5600 - TIMBERLAND 70-79
5700 - TIMBERLAND 60-69
5900 - TIMBERLAND UNCLASS

Property Use Code & Description	
5930 - TIMBER SWAMP	
5990 - NON-PRODUCTIVE	
5995 - ROADS EASMENTS ETC	
5997 - PONDS	
6100 - PASTURELAND 2	
6200 - PASTURELAND 3	
6600 - ORCHARDS, GROVES	
6670 - PECANS	
6740 - BEES	
6900 - ORNAMENTALS,MISC	
6915 - NURSERY CROPS	
6930 - CONTAINER NURSERIES	
7100 - CHURCHES	
7110 - RELIGIOUS	
7200 - PRIVATE SCHOOLS	
7400 - HOMES FOR THE AGED	
7500 - NON-PROFIT SERVICE	
7600 - MORTUARY/CEMETE	
7700 - CLUBS/LODGES/HALLS	
7800 - REST HOMES	
8000 - WATER MANAGEMENT	
8200 - FOREST, PARKS, REC	
8300 - PUBLIC SCHOOLS	
8400 - COLLEGES	
8600 - COUNTY	
8700 - STATE	
8710 - STATE TIITF	
8800 - FEDERAL	
8900 - MUNICIPAL	
9100 - UTILITIES	
9101 - COMM TOWER	
9300 - SUB-SURFACE RIGHTS	No Charge
9400 - RIGHTS-OF-WAY	No Charge
9410 - COMMON AREA	No Charge
9500 - RIVERS AND LAKES	No Charge
9525 - RETENTION POND	No Charge
9600 - WASTELAND/DUMPS	No Charge
9700 - CONSERVATION	
9736 - CONSERVATION -100%	
9740 - IMPROVD-CONSERVATION	
9800 - CENTRALLY ASSESSED	No Charge

Property Use Code & Description

9900 - NO AG ACREAGE

APPENDIX C
FIXED PROPERTY USE CODES

FIXED PROPERTY USE CODES

Fixed Property Use	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	NON-RESIDENTIAL
155	COURT ROOM	NON-RESIDENTIAL
161	RESTAURANT	NON-RESIDENTIAL
210	SCHOOLS NON-ADULT OTHER	NON-RESIDENTIAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	NON-RESIDENTIAL
300	HEALTHCARE/DETENTION OTHER	NON-RESIDENTIAL
311	CARE OF THE AGED/NURSING STAFF	NON-RESIDENTIAL
323	ASYLUM/MENTAL INSTITUTION	NON-RESIDENTIAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	NON-RESIDENTIAL
500	MERCANTILE PROPERTIES OTHER	NON-RESIDENTIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	NON-RESIDENTIAL
580	GENERAL ITEM STORES, OTHER	NON-RESIDENTIAL
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	NON-RESIDENTIAL
669	FOREST, TIMBERLAND	NON-SPECIFIC
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
931	OPEN LAND, FIELD	NON-SPECIFIC
935	CAMPSITE WITH UTILITIES	NON-RESIDENTIAL
936	VACANT LOT	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

APPENDIX D

SITUATION FOUND CODES

Situation Found	Description	EMS Type Call
100	Fire, Other	No
111	Building Fire	No
113	Cooking fire, confined to a container	No
116	Fuel burner/boiler malfunction, fire confined	No
121	Fire in mobile home used as a fixed residence	No
123	Fire in portable building, fixed location	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
137	Camper or RV fire	No
138	Off Road vehicle or heavy equipment fire	No
140	Natural vegetation fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
150	Outside rubbish fire, other	No
151	Outside rubbish, trash or waste fire	No
154	Dumpster or other outside trash receptacle fire	No
160	Special outside fire, other	No
161	Outside storage fire	No
162	Outside equipment fire	No
200	Overpressure rupture, explosion, overheat, other	No
300	Rescue, EMS call, other	Yes
311	Medical assist, assist EMS crew	Yes
322	Vehicle accident with injuries	Yes
324	Motor Vehicle Accident, No Injuries	No
352	Extrication of victim(s) from vehicle	No
381	Rescue or EMS standby	Yes
400	Hazardous condition, other	No
412	Gas leak	No
413	Oil or other combustible liquid spill	No
422	Chemical spill or leak	No
440	Electrical wiring/equipment problem, other	No
441	Heat from short circuit (wiring), defective/worn	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
460	Accident, potential accident, other	No
463	Vehicle accident, general cleanup	No
500	Service call, other	No

Situation Found	Description	EMS Type Call
511	Lock-out	No
531	Smoke or odor removal	No
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No
600	Good intent call, other	No
611	Dispatched & canceled en route	No
651	Smoke scare, odor of smoke	No
700	False alarm or false call, other	No
730	System malfunction	No
733	Smoke detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
743	Smoke detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No
900	Special type of incident, other, Dumpster fire	No
911	Citizen complaint	No

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 24, 2023

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Jefferson County, Florida will conduct a public hearing to consider the continued imposition of annual fire protection special assessments for the provision of fire protection services within all unincorporated and incorporated areas of Jefferson County, including the City of Monticello, and to authorize the collection of such assessments on the tax bill.

The hearing will be held at 6:00 p.m. on September 14, 2023, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Manager at (850) 342-0287, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-

955-8770 (Voice) or 1-800-955-8771 (TDD).

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment schedule.

FIRE PROTECTION ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$198.00
Non-Residential Property Use Category	Rate Per Square Foot
Non-Residential	\$0.04

Copies of the Master Capital Project and Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, and the updated Assessment Roll are available for inspection at the Office of the Property Appraiser, 480 Walnut Street, Monticello, Florida 32344.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the office of the County Manager at (850) 342-0287, Monday through Friday between 8:00 a.m. and 5:00 p.m. for additional information.

[INSERT MAP OF COUNTY]

**BOARD OF COUNTY COMMISSIONERS
JEFFERSON COUNTY, FLORIDA**

Jefferson County

Fire Assessment Report

JULY 2023

Presented by:

Government Services Group, Inc.
An Anser Advisory company
1500 Mahan Drive, Suite 250
Tallahassee, Florida 32308
(850) 681-3717
(850) 224-7206 - Fax

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Introduction

Jefferson County has entered into a professional services agreement with Government Services Group, Inc. (GSG), an Anser Advisory company, to provide specialized services in updating the County's non-ad valorem assessment program to fund fire services within the entire County (Fire Assessment Project).

GSG specializes in government finance and taxation issues by working with cities, counties, special districts and state agencies to develop unique funding and service delivery solutions for critical infrastructure and service needs. GSG has developed extensive experience in structuring and implementing alternative revenue sources in Florida.

The objective of the Fire Assessment Project was to develop a revised assessment program to fund the County's provision of fire services (Fire Assessment). The annual assessment will, subject to County Commission approval, be collected by using the property tax bill beginning in November 2023. This document is the Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified in the scope of services.

The work effort, documented by this Assessment Memorandum, focused on the calculation of assessment rates and classifications required to fully fund the identified assessable costs to provide fire services within the County for Fiscal Year 2023-24. However, the County has the choice of funding all or only a portion of the assessable costs based on policy direction. In addition, the work effort recorded in this Assessment Memorandum required the identification of the full fire services assessable costs (minus all revenues) and the allocation of those costs to properties that specially benefit from the provision of such fire services.

OBJECTIVES

The County retained GSG to develop a revised annual recurring special assessment program so that it is capable of funding all of the assessable costs associated with providing fire services.

Accordingly, GSG has been charged to fully cost the services to be provided by the County, develop a fair and reasonable apportionment methodology for such assessable costs, and determine assessment rates and parcel classifications that are accurate, fair and reasonable.

The fire services non-ad valorem assessments must meet the Florida case law requirements for a valid special assessment. These requirements are:

1. The service provided must confer a special benefit to the property being assessed; and
2. The costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit.

The work effort of this project required the evaluation of data obtained from the County to develop a fire assessment program that focuses upon the proposed Fiscal Year 2023-24 assessable cost calculations. The objectives of this initial effort were to:

- Determine the full costs of providing fire services within the County.

- Review such final cost determination with the County to determine which elements provide the requisite special benefit to the assessed properties.
- Determine the relative benefit anticipated to be derived by categories of property use within the County from the delivery of fire services.
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use.
- Calculate assessment rates and parcel classifications for Fiscal Year 2023-24 based on the full cost of the Fire Assessment Program for Fiscal Year 2023-24 through Fiscal Year 2027-28 (5-year average).
- Ensure that the recommended assessment rates and parcel classifications conform to the statutory requirements of the Uniform Method.

APPORTIONMENT METHODOLOGY

The calculation of assessment rates for fire services depends on three separate, but interconnected, pieces of data.

1. The first data element is the identification of the full cost of providing fire services through the development and determination of the assessable costs of providing such services.
2. The second data element is the analysis of service delivery data, segregated to property use categories (i.e., fire call data).
3. The third and final data component is a comprehensive analysis of all property use categories within the County to determine which parcels receive a special benefit from the provision of fire services and to identify a fair and reasonable method of apportioning the assessable costs among all benefited parcels within each property use category.

The recommended fire services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire services by categories of real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. The assessable fire costs are allocated among real property use categories based upon the historical demand for these services. This demand is identified by examining the fire incident data as reported by the County to the State Fire Marshal's office.

BACKGROUND

The County currently imposes fire assessments based on a prior study conducted by Government Services Group, Inc. in June 2013. In Fiscal Year 2022-23 the assessment program funded approximately \$967,000 of the County's total fire costs. Table 1 lists the County's current fire assessment rates as implemented by the County for Fiscal Year 2022-23.

Table 1
Jefferson County Fire Assessment Rates (Fiscal Year 2022-23)

Residential Property Use Categories	Rate Per Dwelling Unit
Single Family Residential	\$113.40
Multi-Family Residential	\$64.41
Non-Residential Property Use Category	Rate Per Square Foot
Building Area (Square Feet)	\$0.06

Estimated Revenue: \$967,000

For Fiscal Year 2023-24, the County has decided to update the fire assessment program to reflect changes in the fire call data, the County's property composition, and the provision of fire rescue services within the County.

Service Delivery Description

SERVICE DESCRIPTION

Fire and EMS services are provided to the entire County, via the operation of one paid station and four volunteer stations strategically located throughout the County. The one paid Jefferson County Fire Rescue station provides the primary response to all calls for service. The four volunteer stations provide first responder services as a secondary response. Table 2 provides a list of the paid and volunteer stations:

Table 2
Jefferson County Fire Rescue and Volunteer Fire Station Locations

Station	Address
Ashville	10108 Ashville highway
Volunteer Fire Department	Greenville, Florida 32331
Lloyd	8747 Old Lloyd Road
Volunteer Fire Department	Lloyd, Florida 32337
Monticello	1200 N Jefferson Street
Volunteer Fire Department	Monticello, Florida 32344
Wacissa	14496 Waukeenah Hwy
Volunteer Fire Department	Monticello, Florida 34344
Jefferson County Fire Rescue Department	1456 South Jefferson Street Monticello, Florida 32344

Jefferson County (2023)

Tables 3 through 5 outline the current fire rescue service operations and service components within the County. Table 3 outlines the fire services organizational structure within Jefferson County. Table 4 describes the normal staffing for Jefferson County Fire Rescue apparatus. Table 5 lists the location and the fire flow/pumping capacity of the fire rescue apparatus within the County.

Table 3
Jefferson County Fire Services Organizational Chart

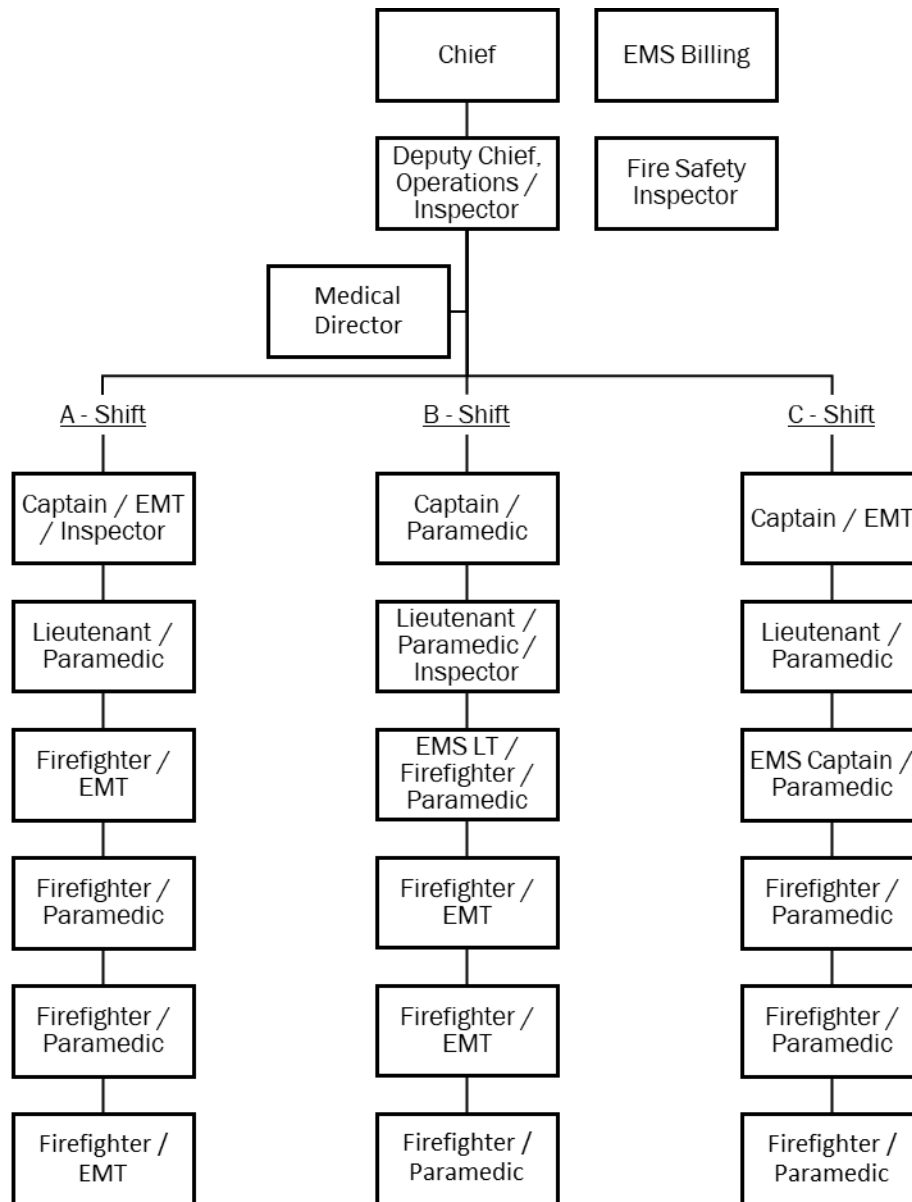


Table 4
Jefferson County Fire Rescue Apparatus Normal Staffing

Apparatus	Normal Staffing
Rescue Apparatus	2 Personnel
Fire Apparatus	2 Personnel
Tanker	1 Personnel
Quick Response Squad	1 Personnel

Source: Jefferson County (2023).

Table 5
Jefferson County Fire Rescue Services Apparatus Inventory and Fire Flow (GPM)

Station Name	Apparatus	Fire Flow (GPM)
Monticello Volunteer Fire Department	Pumper	1,250
	Water Tender	N/A
Lloyd Volunteer Fire Department	Brush Truck	N/A
	Squad	N/A
	Tanker/Pumper	1,250
Wacissa Volunteer Fire Department	Pumper	1,250
	Brush (FFS loan)	N/A
Asheville Volunteer Fire Department	Pumper	750
	Water Tender (FFS loan)	N/A
	Brush Truck	N/A
Jefferson County Fire Rescue	Pumper	1,250
	Tanker/Pumper	750
	Squad	N/A
	Brush Truck	N/A
	ALS Ambulance	N/A
	ALS Ambulance	N/A
	ALS Ambulance	N/A
	ALS Ambulance (Reserve)	N/A
	ALS Ambulance (Reserve)	N/A
	BLS Ambulance (Reserve)	N/A
	Station Pickup	N/A
	Chief's Vehicle	N/A
Total		6,500

Source: Jefferson County (2023).

Jefferson County Fire Rescue provides both fire and rescue services on a County-wide basis. They provide the primary response to all fire rescue calls for service throughout the County. The four volunteer departments are generally a secondary response used to supplement Jefferson County Fire Rescue. The volunteer departments' primary area of operations is within a five-mile radius of their department. All calls are responded to as they come in and with the equipment needed depending on the type and severity of each call and the number of staff available at that time since some of the on-duty personnel may already be involved in another call. This would generally include a Rescue and/or Engine from Jefferson County Fire Rescue and a page to the closest volunteer department.

The current pumping capacity is defined as the combined amount of water that all personnel and primary apparatus in the Fire Department can pump to a first alarm, non-residential fire in gallons per minute (GPM). As outlined in Table 5, the pumping capacity for all apparatus of the Fire Department is 6,500 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire-flow, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving non-residential structures of 97,700 square feet.¹

¹ Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

Assessable Cost Calculations

DEVELOPMENT OF FACTORS

FIRE V. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the “North Lauderdale” case). The Fourth District Court of Appeals concluded that emergency medical services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property. In August 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals.

To address these concerns, GSG developed a methodology that removed the costs associated with emergency medical services. This method of splitting the fire and EMS portions of a consolidated public safety department’s budget was upheld by the Fourth District Court of Appeals in July 2010 in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010). The apportionment methodology only utilizes fire incident report data related to non-EMS calls.

The projected Fiscal Year 2023-24 departmental costs were allocated between fire rescue and emergency medical services because of the Florida Supreme Court’s opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) does not provide a special benefit to property. Accordingly, the fire rescue costs were split from emergency medical service costs based on the following general guidelines.

DIRECT ALLOCATIONS

To the extent that certain line-items could be allocated directly between fire and EMS, direct allocations were made. For example, the costs associated with the budget line-item “Equip Maint/Parts - Fire” was allocated 100% to fire. The costs associated with the budget line-item “EMS Equipment Maintenance” was allocated 100% to EMS.

ADMINISTRATIVE FACTOR

Certain line-items, which could not be directly allocated, were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel across all shifts within a 24-hour period. On average, under minimal staffing, the County has 4 non-EMS personnel and 2 EMS personnel, for a total of 6 combat personnel. This minimal staffing yields a 66.67% non-EMS Administrative Factor. The percentage is then applied to administrative line-items to allocate the costs. For example, the budget line-items for “Salaries”, “FICA” and “Retirement” are all allocated based on the Administrative Factor.

ASSESSABLE COST CALCULATIONS

The fire assessable cost calculations for Fiscal Years 2023-24 through 2027-28 are based on the following assumptions for the purpose of this Fire Assessment Report.

- The County provided the Fiscal Year 2022-23 adopted budget.
- Unless more accurate information was available, a four percent annual increase was applied across all expenditure line items.
- The County provided the 5-year CIP for fire services. The actual projected costs were used.
- The County intends to enhance the level of services and increase the staffing starting in Fiscal Year 2024-25. The County provided the additional salary and benefit costs for six firefighters. The additional expenditures were included in the 5-year proforma budget.
- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.

The line-item "TC Costs (@ 2%)" under "Miscellaneous Assessable Expenditures" reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statutes, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. Accordingly, the Tax Collector's collection costs are estimated to be 2% of the total assessable costs. The applied collection charge is estimated to be adequate to cover the Tax Collector's actual collection costs.

The line-item "PA Costs (@ 2%)" under "Miscellaneous Assessment Expenditures" reflects reimbursement associated with the non-ad valorem assessments incurred by the Property Appraiser. Accordingly, the Property Appraiser's costs are estimated at 2% of the total assessable costs. The applied charge is estimated to be adequate to cover the Property Appraiser's actual costs.

- The line-item "Statutory Discount @ 5% (4% early payment/1% non-collection)" under "Miscellaneous Assessment Expenditures" reflects a 95% collection of the Fire Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.

Table 6 provides a calculation of the assessable costs for Fiscal Year 2023-24 based on an application of the above factors to the Fiscal Year 2022-23 projected budget as provided by the County. The calculation yields an estimated assessable cost of \$1,947,051 for Fiscal Year 2023-24.

Table 6
Single Year Assessable Budget (Fiscal Year 2023-24)

Expenditures	FY 23-24 Projected Budget	FY 23-24 Assessable Budget
SALARIES	1,154,120	769,413
OVERTIME	90,796	60,531
SPECIAL EVENT PAY	4,992	3,328
FICA	95,550	63,700
RETIREMENT	309,890	206,593
EMPLOYEE HEALTH INSURANCE	220,656	147,104
WORKERS COMPENSATION INS	112,128	74,752

Expenditures	FY 23-24 Projected Budget	FY 23-24 Assessable Budget
CONTRACT SERVICES	58,240	-
PROPERTY APPRAISER SERVICES	9,280	9,280
COMMUNICATIONS	6,988	4,659
POSTAGE	333	222
UTILITIES	9,256	6,171
RENTS & LEASES	644	429
BUILDING MAINTENANCE	3,205	2,137
OFFICE EQUIPMENT MAINT	2,548	1,699
FIRE EQUIPMENT MAINT	1,612	1,075
EQUIP MAINT/PARTS - Fire	9,256	9,256
MAINTENANCE OF VEHICLES - EMS	5,200	-
MAINTENANCE OF VEHICLES - PARTS - EMS	12,480	-
EMS EQUIPMENT MAINTENANCE	5,200	-
MISCELLANEOUS EXPENDITURE	83,304	-
OFFICE SUPPLIES	520	347
OPERATING SUPPLIES	29,328	19,552
FUEL - Fire	7,280	7,280
FUEL - EMS	38,480	-
MEDICAL SUPPLIES	47,840	-
MEMBERSHIPS/SUBSCRIPTIONS - EMS	624	-
EMS LICENSES	1,040	-
EDUCATION	6,552	4,368
EQUIPMENT	98,800	-
EQUIPMENT < \$1000	2,080	-
EMS COUNTY GRANT	10,400	-
EMS AMBULANCE GRANT	78,000	-
REFUND OF AMBULANCE FEES	2,080	-
WACISSA VOLUNTEERS	5,200	5,200
LLOYD VOLUNTEERS	5,200	5,200
MONTICELLO VOLUNTEERS	2,600	2,600
ASHVILLE VOLUNTEERS	2,600	2,600
EQUIPMENT/COUNTY FIRE DEPT	15,600	15,600
FIRE GRANT	10,400	10,400
FIREFIGHTERS SUMP COMP	1,872	1,872
MONTICELLO VFD FIRE ASSESS. PORTION	38,250	38,250
Total Fire-Rescue Expenditures	\$2,600,423	\$1,473,616
CIP		
Tankers/Pumpers (2x)	120,000	120,000
Brush Trucks w/Skid Units (4x)	156,000	156,000
SCBA Replacement (x24)	24,000	24,000
Total CIP	\$300,000	\$300,000
Total Expenditures	\$2,900,423	\$1,773,616
Revenues		
STATE REIMBURSEMENT SUMP COMP	1,800	1,800
AMBULANCE FEES	1,100,000	-
SPECIAL EVENT REIMBURSEMENT	4,000	-
EMS COUNTY GRANT	10,000	-

Expenditures	FY 23-24 Projected Budget	FY 23-24 Assessable Budget
EMS GRANT	201,366	-
Total Revenues	\$1,317,166	\$1,800
Total Expenditures	\$2,900,423	\$1,773,616
Total Revenues	\$1,317,166	\$1,800
Net Expenditures	\$1,583,257	\$1,771,816
Miscellaneous Assessable Expenditures		
PA Costs (@ 2%)		38,941
TC Costs (@ 2%)		38,941
Stat. Discount & Undercollection (@ 5%)		97,353
Total Miscellaneous Assessable Expenditures		\$175,235
Total Assessable Expenditures		\$1,947,051

Table 7 shows the Fiscal Year 2024-25 through Fiscal Year 2027-28 annual assessable budgets along with the five-year average assessable budget for Fiscal Year 2023-24 through Fiscal Year 2027-28.

Table 7
Proforma Assessable Budget (Fiscal Year 2024-25 through Fiscal Year 2027-28 and Five-Year Average)

Expenditures	FY 24-25 Assessable Budget	FY 25-26 Assessable Budget	FY 26-27 Assessable Budget	FY 27-28 Assessable Budget	5-Year Average Budget
Total Fire-Rescue Expenditures	\$1,532,561	\$1,593,863	\$1,657,618	\$1,723,923	\$1,596,316
Total CIP	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Total Enhanced Services	\$280,000	\$291,200	\$302,848	\$314,962	\$237,802
Total Expenditures	\$2,112,561	\$2,185,063	\$2,260,466	\$2,338,884	\$2,134,118
Total Revenues	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
Net Expenditures	\$2,110,761	\$2,183,263	\$2,258,666	\$2,337,084	\$2,132,318
Total Misc. Assessable Expenditures	\$208,757	\$215,927	\$223,385	\$231,140	\$210,889
Total Assessable Expenditures	\$2,319,517	\$2,399,190	\$2,482,050	\$2,568,225	\$2,343,207

Determination of Fire Services Demand

INCIDENT DATA

GSG obtained information from the County in an electronic format, identifying the number and type of fire rescue incidents within the County for Calendar Year 2022.

The County uses the Florida Fire Incident Reporting System (FFIRS) to record its fire rescue incidents. The FFIRS is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner.

Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. A data field in the FFIRS, “type of situation found,” identifies the incident as an EMS or non-EMS type of call for each incident. Appendix A provides a codes list for the “type of situation found” as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

Another data field in the FFIRS, “fixed property use,” identifies the type of property that fire rescue departments respond to for each fire rescue incident. The fixed property uses correlate to property uses determined by the County Property Appraiser on the ad valorem tax roll. Appendix B provides a codes list for the “fixed property use” as recorded on the fire rescue incident reports.

GSG analyzed the Calendar Year 2022 fire rescue incident data from the FFIRS to evaluate trends and determine if any aberrations were present. The County fire incident data from Calendar Year 2022 represent 3,372 fire rescue incidents.

Of the 3,372 total fire rescue incidents, there were 2,982 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 2,982 EMS type incidents were not included in this analysis.

Of the remaining 390 fire type incidents, there were 227 incidents classified as non-specific type incidents based on the fixed property use indicated on the incident report. These 227 non-specific type incidents were not included in this analysis. The County’s budget is sized based upon its ability to provide service to specific property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire services and the corresponding annual fire budget required to fund fire services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use.

Using the fixed property use codes, the remaining 163 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, non-residential and land.

Table 8 details the property use category assignment of the remaining fire type incidents based on Calendar Year 2022 fire call data.

Table 8
Fire Calls by Property Use Category (Calendar Year 2022)

Property Use Category	Number of Calls	Percentage of Total
Residential	142	87.12%
Non-Residential	21	12.88%
Total	163	100.00%

Source: Jefferson County (2023)

PROPERTY DATA

GSG obtained information from the ad valorem tax roll from the Jefferson County Property Appraiser's office to develop the preliminary assessment roll.

Each property use within the assessable area on the ad valorem tax roll was assigned to one or more of the property use categories based on their assignment of use by the Jefferson County Property Appraiser or verification of use obtained through field research. The Property Appraiser assigns a building improvement code based on a building's assigned use on a parcel of property. GSG conducted an analysis regarding building improvement types based on the assignment of use by the Jefferson County Property Appraiser or verification obtained through field research. A list of building use codes used by the Jefferson County Property Appraiser is provided as Appendix C.

Further analysis was conducted of the parcels based on the Florida Department of Revenue (DOR) four-digit property use codes reflected in the Rule 12D-8.008, Florida Administrative Code. A listing of DOR codes and associated property description is provided as Appendix D.

For parcels assigned to the Residential Property Use Category, GSG utilized the total number of dwelling units within the County as determined from the building files on the ad valorem tax roll or through the use of field research.

For parcels within the Non-Residential Property Use Category, GSG utilized the amount of square footage of the non-residential structures as determined from the building files on the ad valorem tax roll or through the use of field research.

For RV Park and Lodge Parks, in accordance with section 125.0168, Florida Statutes, which mandates that the County treat RV and Lodge park property as commercial property for non-ad valorem special assessments levied by the County, like the fire assessment, it is fair and reasonable to treat each RV space within a recreational vehicle park and lodge park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds. Each mobile home space within an RV Park and Lodge Park was assigned the actual square footage of the mobile home when known or 720 square feet, the average size of a single-wide mobile home 12' x 60'. Each cabin within a Lodge Park was assigned the actual square footage. This square footage was then aggregated by parcel.

Computation of Fire Assessments

ASSESSMENT CLASSIFICATIONS

This section of the memorandum includes the recommended parcel classifications and preliminary assessment rates.

The fire services assessment cost calculations provided herein are primarily based on information supplied by the County. The assessable cost projections developed by GSG are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2023-24 based on the five-year average assessable budget.

SPECIAL BENEFIT ASSUMPTIONS

The following assumptions support a finding that the fire services, facilities, and programs provided by the County provide a special benefit to the assessed parcels.

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire rescue services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) stabilizing or lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property and rental values within the assessable area.

APPORTIONMENT METHODOLOGY

The following section describes the assessment apportionment methodology for fire services based on: (i) the fire assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser; and (iii) the fire incident data.

COST APPORTIONMENT

The five-year average (Fiscal Year 2023-24 through Fiscal Year 2027-28) assessable costs were also apportioned among property use categories based upon the historical demand for fire rescue services reflected by the fire incident data for Calendar Year 2022 as recorded in Table 8 above. This apportionment is illustrated in Table 9.

Table 9
Five Year Average Cost Apportionment (Fiscal Year 2023-24 through Fiscal Year 2027-28)

Category	Number of Calls	Percentage of Total	Percentage of Five Year Average Assessable Costs
Residential	142	87.12%	\$2,041,321
Non-Residential	21	12.88%	\$301,886
Total Incidents	163	100.00%	\$2,343,207

PARCEL APPORTIONMENT

The share of the fire assessable costs apportioned to each property use category was further apportioned among the individual dwelling units on parcels of property within the residential property use category; the aggregate square footage of building space on non-residential parcels; and acreage for land parcels in the manner described in Table 10.

Table 10
Parcel Apportionment within Property Use Categories

Category	Parcel Apportionment
Residential	Dwelling Unit
Non-Residential	Square Footage

Applying the foregoing parcel apportionment methodology, fire assessment rates were computed for each property use category. The specific methodology, underlying special benefit and fair apportionment assumptions are included below and generally described.

RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use Category is fair and reasonable. The Residential Property Use Category includes such properties as single-family dwelling units, multi-family dwelling units, and mobile homes.

- The size or the value of the residential parcel does not determine the scope of the required fire services. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of parcel apportionment based upon historical call data.

RESIDENTIAL PARCEL APPORTIONMENT CALCULATIONS

Based upon the historical demand for fire services, the percentage of the County's total fire assessable costs attributable to residential properties was calculated. The amount of the assessable costs allocable to property in this residential property use category was divided by the number of dwelling units in the residential category to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire assessment for each parcel.

Table 11 illustrates the assignment of dwelling units, for the assessment area, under this apportionment methodology to the Residential Property Use Category.

Table 11
Residential Property Use Category with Dwelling Units

Residential Property Use Category	Number of Dwelling Units
Residential Dwelling Units	6,495

Source: Jefferson County (2023)

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The capacity to handle fires and other emergencies in Non-Residential Property Use Category is governed by the following:

- The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Department can pump to a first alarm non-residential fire. As outlined by Table 5, the pumping capacity of the Fire Department is 6,500 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire-flow, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure of 97,700 square feet.² Therefore, based upon the findings outlined herein, the current fire-flow capacity is sufficient to provide service coverage to 97,700 square feet.

The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use Category is fair and reasonable.

- The separation of the non-residential buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment because the demand for fire rescue services is determined and measured by the actual square footage of structures and improvements within benefited parcels.
- The greater the building area, the greater the potential for a large fire and the greater amount of fire fighting resources that must be available. Therefore, it is fair and reasonable to use the total building square footage on a parcel to calculate a tax parcel's demand for fire services.
- In accordance with section 125.0168, Florida Statutes, which mandates that the County treat recreational vehicle park property as commercial property for non-ad valorem special assessments levied by the County, like the fire rescue assessment, it is fair and reasonable to treat each space within recreational vehicle park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds. Each mobile home space within an RV Park was assigned the actual square footage of the mobile home when known or 720 square feet, the average size of a single-wide mobile home 12' x 60'. This square footage was then aggregated by parcel.

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATIONS

Based upon the historical demand for fire services, property in the Non-Residential Property Use Classification will be responsible for funding a percentage of the County's total fire assessable costs. The amount of the assessable costs allocable to each parcel will be based upon the aggregate of all building square footage situated on the parcel, with each building capped at a maximum of 97,700 square feet. For buildings containing non-residential improvements over 97,700 square feet, an assignment of improvement area of 97,700 was made.

The non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential property by the total assessable costs. This calculated amount of assessable costs was then divided by the number of non-residential square feet, up to a maximum of 97,700 per building, to obtain an assessment per square foot.

² Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

Table 12 illustrates the assignment of capped square footage for parcels under this apportionment methodology in the Non-Residential Property Use Category.

Table 12
Non-Residential Property Use Category with Total Square Footage

Non-Residential Property Use Category	Total Square Feet
Building Area (Square Feet)	5,471,737

Source: Jefferson County (2023)

COMPUTATION OF FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories, Table 13 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the five-year average (Fiscal Year 2023-24 thru Fiscal Year 2027-28) assessable costs.

Table 13
Five Year Average Assessment Rates (FY 2023-24 through FY 2027-28) (100% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$315.00
Non-Residential Property Use Categories	Rate Per Square Foot
Non-Residential	\$0.06

*Estimated Gross Revenue: \$2,343,207; Estimated Exempt Buy-down: \$185,344; Estimated Net Revenue: \$2,157,863.

Table 14 illustrates the assessment rates after application of the assessment methodology based on 63 percent funding of the five-year average (Fiscal Year 2023-24 thru Fiscal Year 2027-28) assessable costs.

Table 14
Five Year Average Assessment Rates (FY 2023-24 through FY 2027-28) (63% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$198.00
Non-Residential Property Use Categories	Rate Per Square Foot
Non-Residential	\$0.04

*Estimated Gross Revenue: \$1,476,220; Estimated Exempt Buy-down: \$123,419; Estimated Net Revenue: \$1,352,802.

EXEMPTIONS AND IMPACT OF EXEMPTIONS

Because the fire assessment is being developed to meet the case law standards for a valid special assessment, any proposed exemptions require special scrutiny. The crafting of an exemption must be founded upon a legitimate public purpose, and not tramp on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the County's general funds.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the fiscal costs of any special assessment from exempt landowners to other non-exempt landowners. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the County's general fund. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.

Whether or not the County decides to fund exemptions for fire assessments on property owned by non-governmental entities would be based upon a determination that such exemptions constituted a valid public purpose. The importance of special assessments on non-governmental, tax-exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995) (In reciting the facts of the case on appeal, the Court stated that the party challenging the assessment consisted of religious organizations or entities owning developed real property in Sarasota County [the Churches] that are exempt from ad valorem taxes but not from special assessments.) The funding of exemptions for non-governmentally owned institutional property wholly exempt from ad valorem taxes could be based on a finding that such properties provide facilities and uses to their ownership, occupants or membership, as well as the public in general, that otherwise might be required to be provided by the County. Such a finding would be the basis for a determination that such properties served a legitimate public purpose or provided a public benefit that merited the County's funding of an exemption from the fire assessment.

In identifying an appropriate exemption scheme, the County should be cautious not to confuse the ownership of a parcel with the parcel's use. For example, a determination to exempt properties used for institutional purposes would have to be extended to similar institutional property owned by entities created for profit, as well as institutional property owned by non-profit or governmental entities. However, if the County wanted to make the policy decision to narrow the exemption to only institutional property owned by not-for-profit entities, it might consider adding a second test to the exemption which afforded exemptions to institutional properties which were wholly exempt from ad valorem taxes. Adding the tax-exempt criteria further narrows the exemption on a well-tested tax-exempt premise.

Whether the County decides to charge governmental entities or fund exemptions on governmentally-owned property requires somewhat different considerations. First, a forced sale of government property is not available as an enforcement mechanism. The charge to governmentally-owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of fire services by the County. The billing would be direct, received by government buildings and facilities. Enforcement would be by judicial proceedings to require payment. As to each level of government, differing concepts of immunity and other statutory provisions or case law decisions may prevent collection or frustrate special assessment imposition.

State and federal laws contain a patchwork of provisions exempting certain governmental property owners from the payment of special assessments. For example, section 423.02, Florida Statutes, exempts certain housing projects from the payment of special assessments. This general law does provide that a housing authority may agree with a local government to make payments in lieu of taxes, but past experience is that such an agreement, if in existence at all, under-funds the impact of such properties on a County's fire assessable cost calculations.

Accordingly, if the County chooses to exempt governmentally-owned property from the fire assessment and fund such costs from inter-local agreement with the affected government or from the County's general fund, it is important that the County take steps to set up a reasonable contingency within its general budget to fund the cost incurred in providing fire services to governmentally-owned properties.

In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt the following from the fire assessment:

- Land classified as agricultural land pursuant to Section 193.461, Florida Statutes;

- All buildings of Non-Residential property that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes; and
- Any Pole Barns that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes.

Table 15 summarizes the estimated five-year average (Fiscal Year 2023-24 through Fiscal Year 2027-28) impact of exempting institutional, wholly tax-exempt property; governmental property; and statutorily exempt agricultural land and buildings based on 100 percent of assessable costs.

Table 15

Five Year Average Estimated Exemptions (Fiscal Year 2023-24 through Fiscal Year 2027-28) (100% Funding)

Financial Classification	Amount
Estimated Assessable Costs	\$2,343,207
Estimated Institutional Tax-Exempt Buy-down	\$30,562
Estimated Governmental Buy-down	\$50,259
Estimated Agricultural Buy-down	\$104,523
Estimated Revenue Generated	\$2,157,863

Outstanding Issues

EXEMPTION OF INSTITUTIONAL, TAX-EXEMPT PARCELS (NON-GOVERNMENTAL)

The aggregate cost for the fire services that are available to institutional, wholly tax-exempt properties was estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Report require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt institutional, tax-exempt property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels. With any exemption, care should be taken to craft and ensure a non-discriminatory exemption class based upon valid public purpose concepts.

EXEMPTION OF GOVERNMENTAL PARCELS

In addition to the institutional, wholly tax-exempt properties, the aggregate cost for fire services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) was also estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Report require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt governmental property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels.

NON-SPECIFIC CALLS

In the fire call analysis, certain fire related calls were classified as non-property specific, because of the location of occurrence in the incident report. These calls represent non-specific incidents that either could not be correlated to a specific parcel or involved auto accidents or other types of incidents along roads and highways. These calls are excluded from the analysis that determines the percentage of calls for service to respective property types and therefore, are not considered in the determination of the extent of budget required to fund the department. Because the budget is established based on the ability of the department to adequately protect structures, no adjustment has been made to the budget due to non-property specific calls. Further, even if such calls did affect the cost of the department's operations, there are sufficient non-assessment revenues available to offset any impact upon the budget.

EXTENSION OF RATES

To accurately calculate the rates for this fiscal year GSG apportioned the assessable cost amongst properties using a particular methodology as detailed in this Report. In order to ensure that the special assessment program is not compromised the person/persons that prepare the assessment roll and extend the rates to particular properties should do so in the same manner as the rates were calculated in this Report. Failure to do so may result in inconsistencies between the methodology used to calculate rates for a specific property and the rates that a specific property is billed.

Appendix A

SITUATION FOUND CODES AND DESCRIPTIONS

Situation Found	Description	EMS Type Call
100	Fire, Other	No
111	Building Fire	No
113	Cooking fire, confined to a container	No
116	Fuel burner/boiler malfunction, fire confined	No
121	Fire in mobile home used as a fixed residence	No
123	Fire in portable building, fixed location	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
137	Camper or RV fire	No
138	Off Road vehicle or heavy equipment fire	No
140	Natural vegetation fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
150	Outside rubbish fire, other	No
151	Outside rubbish, trash or waste fire	No
154	Dumpster or other outside trash receptacle fire	No
160	Special outside fire, other	No
161	Outside storage fire	No
162	Outside equipment fire	No
200	Overpressure rupture, explosion, overheat, other	No
300	Rescue, EMS call, other	Yes
311	Medical assist, assist EMS crew	Yes
322	Vehicle accident with injuries	Yes
324	Motor Vehicle Accident, No Injuries	No
352	Extrication of victim(s) from vehicle	No
381	Rescue or EMS standby	Yes
400	Hazardous condition, other	No
412	Gas leak	No
413	Oil or other combustible liquid spill	No
422	Chemical spill or leak	No
440	Electrical wiring/equipment problem, other	No
441	Heat from short circuit (wiring), defective/worn	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
460	Accident, potential accident, other	No
463	Vehicle accident, general cleanup	No
500	Service call, other	No
511	Lock-out	No
531	Smoke or odor removal	No

Situation Found	Description	EMS Type Call
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No
600	Good intent call, other	No
611	Dispatched & canceled en route	No
651	Smoke scare, odor of smoke	No
700	False alarm or false call, other	No
730	System malfunction	No
733	Smoke detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
743	Smoke detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No
900	Special type of incident, other, Dumpster fire	No
911	Citizen complaint	No

Appendix B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

Fixed Property Use	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	NON-RESIDENTIAL
155	COURT ROOM	NON-RESIDENTIAL
161	RESTAURANT	NON-RESIDENTIAL
210	SCHOOLS NON-ADULT OTHER	NON-RESIDENTIAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	NON-RESIDENTIAL
300	HEALTHCARE/DETENTION OTHER	NON-RESIDENTIAL
311	CARE OF THE AGED/NURSING STAFF	NON-RESIDENTIAL
323	ASYLUM/MENTAL INSTITUTION	NON-RESIDENTIAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	NON-RESIDENTIAL
500	MERCANTILE PROPERTIES OTHER	NON-RESIDENTIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	NON-RESIDENTIAL
580	GENERAL ITEM STORES, OTHER	NON-RESIDENTIAL
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	NON-RESIDENTIAL
669	FOREST, TIMBERLAND	NON-SPECIFIC
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
931	OPEN LAND, FIELD	NON-SPECIFIC
935	CAMPSITE WITH UTILITIES	NON-RESIDENTIAL
936	VACANT LOT	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

PROPERTY APPRAISER
BUILDING USE CODES & DESCRIPTIONS

Building Use	Category
00000 - EXTRA FEATURES	No Charge
00001 - COMM EXTRA FEATURES	No Charge
00100 - SINGLE FAM	Residential
00102 - A-FRAME	Residential
00120 - SFR MODULAR	Residential
00210 - SFR MANUF	Residential
00300 - SFR PILING	Residential
00400 - LOG HOME	Residential
00600 - RECREATINL	Residential
00700 - DAY CARE	Non-Residential
00800 - MOBILE HME pre2000	Residential
00810 - TAGGED MOBILE HME	Residential
00820 - MOBILE HME	Residential
00860 - BARN LOW-NON AG	Undetermined - requires fieldwork
00864 - BARN EX NON AG	No Charge
01200 - MIXED USE	Non-Residential
01201 - MIXED USE=COMM RES	Non-Residential
01700 - DORMITORY	Non-Residential
02200 - M/FAM LOW	Residential
02300 - M/FAM HGH	Residential
02500 - M/FAM ROW	Residential
02700 - DUPLEX	Residential
02800 - TRI/QUAD	Residential
03300 - NCLUB/BARS	Non-Residential
03450 - PHYSFITCTR	Non-Residential
03500 - STORE RETL-AVG	Non-Residential
03530 - STORE BB	Non-Residential
03600 - STORE DISC	Non-Residential
03700 - STORE RETAIL-LARGE	Non-Residential
03800 - SHOP NBHD	Non-Residential
03900 - SHOP COMTY	Non-Residential
04200 - SUPER MRKT	Non-Residential
04300 - NBHD CONVE	Non-Residential
04600 - MOTEL LOW	Non-Residential
04700 - MOTEL HIGH	Non-Residential
04900 - OFFICE LOW	Non-Residential
05000 - OFFICE HGH	Non-Residential
05200 - OFFICE MEDICAL	Non-Residential
05300 - HOSPITAL	Non-Residential
05400 - NURS HOME	Non-Residential
05410 - ADULT CARE	Non-Residential
05600 - RESTAURANT	Non-Residential
05700 - RES F/FOOD	Non-Residential

Building Use	Category
05750 - REST FF PL	Non-Residential
05800 - REC FACIL	Non-Residential
06000 - AUDITORIUM	Non-Residential
06200 - BANK	Non-Residential
06400 - SERV STATN	Non-Residential
06405 - GASSTA/MRT	Non-Residential
06500 - AG GARAGE	No Charge
06520 - RES GARAGE	Undetermined - requires fieldwork
06550 - SVC GARAGE	Non-Residential
06600 - VEH SALE/R	Non-Residential
06610 - CAR WASH	Non-Residential
06700 - SERV SHOP	Non-Residential
06800 - MORTUARY	Non-Residential
06900 - CLUB HOUSE	Non-Residential
07100 - TRANS TERM	Non-Residential
07900 - EXCEP COMM	Non-Residential
08000 - MANUF LGHT	Non-Residential
08051 - MANF CROP-CLIMATE CONTROL	Non-Residential
08100 - MANUF HEVY	Non-Residential
08200 - WAREH DIST	Non-Residential
08250 - WAREH NEW	Non-Residential
08300 - WAREH MINI	Non-Residential
08400 - WAREH STOR	Non-Residential
08405 - RETAIL JOB	Non-Residential
08407 - WARE DIST2	Non-Residential
08490 - KENNELS	Non-Residential
08500 - AIR HANGAR	Non-Residential
08600 - BARNS LOW	Undetermined - requires fieldwork
08601 - OPEN/STRG	Non-Residential
08602 - BARNS AVG	Undetermined - requires fieldwork
08603 - BARNS ABOVE	Undetermined - requires fieldwork
08604 - BARNS EX	Undetermined - requires fieldwork
08700 - PREF MET B	Undetermined - requires fieldwork
08800 - PREF MTOFC	Undetermined - requires fieldwork
08801 - C B RETAIL	Non-Residential
09000 - SCHOOL	Non-Residential
09100 - CHURCH	Non-Residential
09200 - ED RELIGOS	Non-Residential
09250 - ED RELIGOS	Non-Residential
09300 - GOVT BLDG	Non-Residential
09400 - LUMB YD BD	Non-Residential
09600 - RES EXEMPT	Residential
09900 - INDS EXEMP	Non-Residential

Building Use	Category
4950 - OFFICE AVG	Non-Residential
6530 - RES METAL GARAGE	Undetermined - requires fieldwork
8050 - MANUF LGHT-CLIMATE CONTROL	Non-Residential

Appendix D

DEPARTMENT OF REVENUE
PROPERTY USE CODES & DESCRIPTIONS

Property Use Code & Description	
0000 - VACANT	
0080 - VACANT W/ XFOB	
0100 - SINGLE FAMILY	
0120 - MODULAR	
0200 - MOBILE HOME	
0210 - SFR MANUFAC	
0220 - MH W/TAG	
0300 - MULTI-FAMILY	
0511 - HLOA-HANGR LOTS	
0700 - MISCELLANEOUS	
0800 - MULTI-FAMILY	
0801 - DUPLEX	
0900 - RES COMMON AREA	NO CHARGE
1000 - VACANT COMMERCIAL	
1001 - VACANT COMMERCIAL W/XFOB	
1010 - COMMERCIAL RURAL	
1030 - DOWNTN COMMERCIAL	
1034 - US 19 & I-10 COMM	
1038 - OUTER DOWNTN COMM	
1040 - RAILRD ST COMM	
1042 - NE AUCILLA INTRCHG	
1046 - LLOYD INTRCHG PLUS	
1100 - STORES, 1 STORY	
1101 - CONVENIENCE W/O FUEL	
1102 - CONVENIENCE W/ FUEL	
1200 - STORE/OFFICE/RESID	
1205 - DAYCARE	
1210 - LAUNDROMAT	
1400 - SUPERMARKET	
1600 - COMMUNITY SHOPPING	
1700 - OFFICE BUILDINGS	
1800 - MULTI STORY OFFICE	
1900 - PROFESSIONAL BLDG	
2010 - RECREATIONAL BLDG	
2100 - RESTAURANTS/CAF	
2200 - DRIVE-IN REST.	
2300 - FINANCIAL BLDG	
2500 - REPAIR SERVICE	
2610 - CAR WASH-SELF	
2700 - VEH SALE/REPAIR	
2800 - TRALR PARK	
2810 - PARKING LOT	
2900 - WHOLESALE OUTLET	

Property Use Code & Description	
3200 - THEATER/AUDITORIUM	
3300 - NIGHTCLUB/BARS	
3450 - PHYSICAL FITNESS CTR	
3500 - TOURIST ATTRACTION	
3600 - CAMPS	
3700 - RACE TRACKS	
3710 - GO CART TRACK	
3800 - GOLF COURSES	
3900 - HOTELS AND MOTELS	
4000 - VACANT INDUSTRIAL	
4001 - VACANT INDUSTRIAL W/XFOB	
4100 - LIGHT MANUFACTURE	
4300 - LUMBER YARD	
4400 - PACKING PLANTS	
4800 - WAREHOUSE-STORAGE	
4810 - BARNs	
4820 - GARAGE	
4900 - FUEL STORAGE	
5000 - IMPROVED AG	
5010 - IMPR AG SFR	
5015 - IMP AG COMM	
5020 - IMPR AG MH	
5022 - IMPR AG TAG	
5030 - IMPR AG MULTI	
5080 - IMPR AG XFOB	
5100 - CROPLAND CLASS 1	
5200 - CROPLAND CLASS 2	
5300 - CROPLAND CLASS 3	
5400 - TIMBERLAND 90+	
5420 - PLANTED PINES	
5430 - MIXED PINE/HDWD	
5500 - TIMBERLAND 80-89	
5520 - PLANTED PINES	
5530 - MIXED PINE/HDWD	
5600 - TIMBERLAND 70-79	
5700 - TIMBERLAND 60-69	
5900 - TIMBERLAND UNCLASS	
5930 - TIMBER SWAMP	
5990 - NON-PRODUCTIVE	
5995 - ROADS EASMENTS ETC	
5997 - PONDS	NO CHARGE
6100 - PASTURELAND 2	
6200 - PASTURELAND 3	

Property Use Code & Description	
6600 - ORCHARDS, GROVES	
6670 - PECANS	
6740 - BEES	
6900 - ORNAMENTALS,MISC	
6915 - NURSERY CROPS	
6930 - CONTAINER NURSERIES	
7100 - CHURCHES	
7110 - RELIGIOUS	
7200 - PRIVATE SCHOOLS	
7400 - HOMES FOR THE AGED	
7500 - NON-PROFIT SERVICE	
7600 - MORTUARY/CEMETE	
7700 - CLUBS/LODGES/HALLS	
7800 - REST HOMES	
8000 - WATER MANAGEMENT	
8200 - FOREST, PARKS, REC	
8300 - PUBLIC SCHOOLS	
8400 - COLLEGES	
8600 - COUNTY	
8700 - STATE	
8710 - STATE TIITF	
8800 - FEDERAL	
8900 - MUNICIPAL	
9100 - UTILITIES	
9101 - COMM TOWER	
9300 - SUB-SURFACE RIGHTS	NO CHARGE
9400 - RIGHTS-OF-WAY	NO CHARGE
9410 - COMMON AREA	NO CHARGE
9500 - RIVERS AND LAKES	NO CHARGE
9525 - RETENTION POND	NO CHARGE
9600 - WASTELAND/DUMPS	NO CHARGE
9700 - CONSERVATION	
9736 - CONSERVATION -100%	
9740 - IMPROVD-CONSERVATION	
9800 - CENTRALLY ASSESSED	NO CHARGE
9900 - NO AG ACREAGE	

Board of County Commissioners

Agenda Request

Date of Meeting: July 20, 2023

Date Submitted: July 14, 2023

To: Honorable Chairman and Members of the Board

From: Evan Rosenthal, Assistant County Attorney
Heather Encinosa, County Attorney

Subject: Request Board Consideration of an Amended and Restated Initial Assessment Resolution Initiating the Process to Re-Impose Solid Waste Special Assessments for FY23-24

Statement of Issue:

This agenda item requests Board consideration of an Amended and Restated Initial Assessment Resolution which initiates the process for re-imposing a special assessment to fund solid waste disposal and management services to all residential property within the incorporated and unincorporated areas of the County for FY23-24.

Background and Analysis:

The County contracted with Anser Advisory (“Anser”) for the purposes of conducting a new study to update the County’s existing solid waste management and disposal assessment program. Additionally, pursuant to prior Board direction, staff has proceeded with removing non-residential property from the solid waste assessment program.

Anser worked with County staff to evaluate the solid waste management and disposal services provided by the County. Anser prepared the attached Solid Waste Assessment Report which establishes the assessable budget (attributable to the County’s cost of providing solid waste management and disposal services to residential property only) and the proposed assessment rate to be apportioned amongst all improved residential property that contains one or more dwelling units on a per dwelling unit basis. The maximum assessment rate for FY 23-24 and future fiscal years is \$248/dwelling unit.¹ At the Board’s July 6 meeting, the Board directed staff to proceed with the \$248/dwelling unit rate.

The attached Amended and Restated Initial Assessment Resolution initiates the process for re-imposing the solid waste assessment for FY23-24 at the above-described rate of \$248/dwelling unit. If the Board approves the resolution, the County Manager will be directed to prepare an assessment

¹ As mentioned above, non-residential properties have not been included in the solid waste assessment program. As a result, the County will need to determine an alternative approach to collect the solid waste management and disposal services allocable to non-residential properties from non-residential properties.

roll in conformance with the resolution. Further, a public hearing will be noticed for September 14 (by newspaper advertisement and by mailed notice provided as part of the TRIM Notice) at which time the Board will consider adoption of an Amended and Restated Final Assessment Resolution, which is the final step in the process for levying solid waste special assessments for FY 23-24 and collecting same on the ad valorem tax bill.

Upon final approval by the Board, the solid waste assessment will be imposed against all residential property within the incorporated and unincorporated areas of the County. With respect to residential property located within the City of Monticello, County staff is in the process of negotiating an interlocal agreement with the City for the County to remit a percentage of the solid waste assessments collected within the City to the City. The County would retain a percentage of the assessments collected within the City to account for continued use of County residential disposal sites by City residents. Further, the City would assume responsibility for paying its (or its franchised hauler's) landfill tipping fees commencing October 1, 2023. Historically, the City's landfill tipping fees have been forwarded to the County for payment.

Options:

1. Adopt the Amended and Restated Initial Assessment Resolution for Solid Waste Management and Disposal Services.
2. Do not Adopt the Amended and Restated Initial Assessment Resolution for Solid Waste Management and Disposal Services.
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. Solid Waste Assessment Report Prepared by Anser Advisory, Dated June 2023
2. Amended and Restated Initial Assessment Resolution for Solid Waste Management and Disposal Services.

JEFFERSON COUNTY, FLORIDA

**AMENDED AND RESTATED
INITIAL ASSESSMENT RESOLUTION
FOR SOLID WASTE MANAGEMENT AND DISPOSAL SERVICES
RESOLUTION NO. 2023-_____**

ADOPTED JULY 20, 2023

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RESOLUTION NO. 2023-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO SOLID WASTE MANAGEMENT AND DISPOSAL IN THE UNINCORPORATED AND ALL INCORPORATED AREAS OF JEFFERSON COUNTY, FLORIDA; PROVIDING AUTHORITY, PURPOSE, DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; DESCRIBING THE METHOD OF ASSESSING SOLID WASTE COST AGAINST RESIDENTIAL PROPERTY LOCATED IN THE COUNTY; DETERMINING THE SOLID WASTE COST AND THE INITIAL SOLID WASTE SERVICE ASSESSMENTS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02) ("Ordinance"), Article VIII, Section 1(f) of Florida Constitution, sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Amended and Restated Initial Assessment Resolution and serves as the Preliminary Rate Resolution as defined in the Ordinance. It initiates the annual process for updating the Assessment Roll, directs the reimposition of Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2023, and for future ease of reference and consistency, this Resolution will also amend and restate the Initial Assessment Resolution in its entirety.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

(C) As used in this Amended and Restated Initial Assessment Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Biomedical Waste" means any Solid Waste or liquid waste which may present a threat of infection to humans. The term includes, but is not limited to, non-liquid human tissue and body parts, laboratory and veterinary waste which contains human disease-causing agents, used disposable sharps, human blood, and human blood products and body fluids, and other materials which represent a significant risk of infection to persons outside of the generating facility.

"Commercial Property" means all Improved Property other than Residential Property.

"Construction and Demolition Debris" means discarded materials generally not water soluble and nonhazardous in nature, including, but not limited to, steel, glass, brick, concrete, or roofing material, pipe, gypsum wallboard, and lumber. Construction and Demolition Debris shall include materials from the construction or destruction of a structure as part of a construction or demolition project, and including rocks, soils, stumps, and other vegetative matter which normally results from land clearing or land development operations for a construction or home improvement project.

"Dwelling Unit" means a Building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

"Garbage" means every refuse accumulation of animal, fruit, vegetable, or organic matter that attends the preparation, use, cooking and dealing in, or storage of, meats, fish, fowl, fruit or vegetables, and decay, putrefaction and the generation of noxious or offensive gases or odors, or which, during or after decay, may serve as breeding or feeding material for flies or other germ carrying insects.

"Hazardous Waste" means Solid Waste, or a combination of Solid Wastes, which, because of its quantity, concentration, or physical, chemical, or infectious characteristics, may cause, or significantly contribute to, an increase in mortality or an increase in serious irreversible or incapacitating reversible illness or may pose a substantial present or potential hazard to human health or the environment when improperly transported, disposed of, stored, treated, or otherwise managed.

"Improved Property" means all property within the County on which a Building or other improvements have been placed or constructed, which improvements result in such property generating Solid Waste or being capable of generating Solid Waste.

"Mobile Home Park Property" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more mobile homes; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "mobile home park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Prohibited Waste" means any Hazardous Waste, Biohazardous Waste, Construction and Demolition Debris, and Special Waste.

"Residential Property" means all Improved Property that contains at least one Dwelling Unit, but excluding any Mobile Home Park or multi-family property that contracts with a hauler for commercial collection service and provides proof of such contract to the County.

"Rubbish" means every accumulation of paper, rags, wooden and paper boxes or containers, sweepings and all other accumulations of materials, other than Garbage, which are usual to household keeping, including bottles, cans or containers.

"Solid Waste" includes Garbage, Yard Trash, Rubbish, or other discarded material resulting from normal housekeeping activities, and shall exclude Prohibited Waste.

"Solid Waste Assessment Roll" means the Assessment Roll as defined in the Ordinance relating to the Solid Waste Service Assessments.

"Solid Waste Cost" means the Service Cost, as defined in the Ordinance, which is the amount necessary to fund the County's collection, management, and disposal of Solid Waste that is allocable to Residential Property during a Fiscal Year and shall include, but not be limited to: (A) the cost, whether direct or indirect, of all services, programs or facilities, provided by the County, or through contractual arrangements with the County relating to Solid Waste management and disposal activities; (B) the cost of any indemnity or surety bonds and premiums for insurance; (C) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (D) the cost of computer services, data processing, and communications; (E) the cost of training, travel and per diem; (F) the recovery of unpaid or delinquent fees or charges advanced by the County and due for Solid

Waste management and disposal services, programs or facilities allocable to specific parcels; (G) the cost of engineering, financial, legal or other professional services; (H) all costs associated with the structure, implementation, collection, and enforcement of the Solid Waste Service Assessments or a prior year's assessment for a comparable service, facility or program, including any service charges of the Tax Collector or Property Appraiser; (I) all other costs and expenses necessary or incidental to the acquisition, provision, or delivery of the services, programs or facilities funded by the Solid Waste Service Assessment, and such other expenses as may be necessary or incidental to any related financing authorized by the Board; (J) a reasonable amount for contingency and anticipated delinquencies and uncollectible Solid Waste Service Assessments; and (K) reimbursement to the County or any other Person for any monies advanced for any costs incurred by the County or such Person in connection with any of the foregoing items of Solid Waste Cost.

"Solid Waste Service Assessment" means a Service Assessment, as defined in the Ordinance, lawfully imposed by the County against Residential Property to fund all or any portion of the cost of the provision of Solid Waste management and disposal services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Residential Property.

"Special Waste" means Solid Waste that requires special handling and management, including, but not limited to, asbestos, Biomedical Wastes, and such other forms as Solid Waste as may be designated by the County.

"Yard Trash" means vegetative matter resulting from normal yard and landscaping maintenance and shall include materials such as tree and shrub trimmings, grass clippings, palm fronds or small tree branches that shall not exceed four feet in length and four inches in diameter.

SECTION 3. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained, declared and determined that the Solid Waste Cost provide a special benefit to the Residential Property based upon the following legislative determinations and based up that certain report entitled "Jefferson County Solid Waste Assessment Program Report" dated as of _____ 2023 and prepared by Anser Advisory, which report is hereby incorporated herein by reference:

General

(A) Upon the adoption of this Amended and Restated Initial Assessment Resolution determining the Solid Waste Cost and identifying the Residential Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 1.03 of the Ordinance are hereby ratified and confirmed.

(B) Pursuant to section 403.706(1), Florida Statutes, the general responsibility and authority to provide for the operation of Solid Waste management and disposal facilities to meet the needs of all incorporated and unincorporated areas of the County has been legislatively granted and preempted to the County. Accordingly, the Solid Waste Service Assessment for Solid Waste management and disposal services, facilities, and programs will be imposed throughout the County, including all unincorporated areas and all incorporated municipal areas.

(C) The imposition of a recurring annual Solid Waste Service Assessment is an alternative, equitable and efficient method to fairly and reasonably apportion and recover the Solid Waste Cost experienced by the County among the parcels of Residential Property within the County.

Special Benefit

(D) Solid Waste management and disposal services, facilities, and programs furnished by the County possess a logical relationship to the use and enjoyment of Residential Property by providing: (1) Solid Waste management and disposal services, facilities, and programs to the Owners and occupants of Residential Property for proper, safe, and cost effective disposal of these materials generated on such property, (2) better service to Owners and tenants, (3) the enhancement of environmentally responsible use and enjoyment of Residential Property, and (4) the protection of property values and the health and safety of the Owners and occupants of Residential Property resulting from the uniform delivery and availability of such services, facilities, and programs.

(E) The provision of comprehensive Solid Waste management and disposal services, facilities, and programs furnished by or through the County to Residential Property enhances and strengthens the relationship of such services and programs to the use and enjoyment of Residential Property within the County.

Apportionment

(F) It is fair and reasonable to first divide the County's Solid Waste budget between Residential Properties and Commercial Properties by (1) allocating costs that can be entirely attributed to the provision of Solid Waste management and disposal services, facilities, and programs to Residential Properties to such Residential Properties; (2)

allocating costs that can be entirely attributed to the provision of Solid Waste management and disposal services, facilities, and programs to Commercial Properties to such Commercial Properties; and (3) for costs that cannot be entirely attributed to the provision of Solid Waste management and disposal services, facilities, and programs to Residential Properties or Commercial Properties, allocating such costs based on the percent of total annual Solid Waste tonnage attributable to each property category.

(G) The County also provides Solid Waste management and disposal services, facilities, and programs to certain Commercial Properties within the County, however, due to the varying solid waste generation rates among Commercial Properties and limitations on available data, the County cannot implement a non-ad valorem assessment program for Commercial Properties at this time. Accordingly, such Commercial Properties will pay the full cost for their Solid waste management and disposal services, facilities, and programs through fees collected by the County from such Commercial Properties.

(H) The existence of a Dwelling Unit on Residential Property results in such property generating Solid Waste or being capable of generating Solid Waste, regardless of whether such Residential Property is currently occupied.

(I) The size or value of Residential Property does not determine the scope and cost of Solid Waste management and disposal services to be provided to such property. The use of Solid Waste management and disposal services, facilities, and programs is driven by the existence of a Dwelling Unit and the average occupant population.

(L) Apportioning the Solid Waste Cost for Solid Waste management and disposal services provided to Residential Property within the County on a per Dwelling Unit basis is compatible with the use of the Tax Roll data base, is required to avoid cost inefficiency and

unnecessary administration, and is a fair and reasonable method of apportioning Solid Waste Cost.

(M) Because it is in the best interest of the citizens of the County to assist totally and permanently disabled veterans and their surviving spouses who are Owners of homesteaded residential property with the financial burden created by the imposition of a Solid Waste Service Assessment, no Solid Waste Service Assessment shall be imposed against a Tax Parcel of Residential Property that is the homesteaded property of a totally and permanently disabled veteran or their surviving spouse and who receive a total property tax exemption for said Tax Parcel pursuant to either Sections 196.081 or 196.091, Florida Statutes.

(N) Government property provides facilities and uses to the community, local constituents and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Solid Waste Service Assessments upon Residential Property that is owned by a governmental entity. However, Residential Property that is owned by federal government mortgage entities, such as the VA and HUD, due to foreclosures are not serving a governmental purpose nor providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall continue to be subject to the Solid Waste Service Assessment.

SECTION 4. SOLID WASTE MANAGEMENT AND DISPOSAL SERVICES.

(A) Upon the imposition of Solid Waste Service Assessments for Solid Waste management and disposal services, facilities, and programs against Residential Property located within the incorporated and unincorporated areas of the County, including the

municipal area of the City of Monticello that has previously consented to the inclusion of the City within the Solid Waste Service Assessment program, the County shall cause Solid Waste management and disposal services, facilities, and programs to be provided to such Residential Property. The Solid Waste Cost shall be paid from proceeds of the Solid Waste Service Assessments.

(B) It is hereby ascertained, determined, and declared that each parcel of Residential Property will be benefited by the County's provision of Solid Waste management and disposal services, facilities, and programs in an amount not less than the Solid Waste Service Assessment upon such parcel computed in the manner set forth in this Amended and Restated Initial Assessment Resolution.

SECTION 5. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF INITIAL SOLID WASTE SERVICE ASSESSMENTS.

(A) The Solid Waste Cost to be assessed and apportioned among benefited parcels for the Fiscal Year commencing October 1, 2023, is \$1,565,047.00. The approval of this Amended and Restated Initial Assessment Resolution determines the amount of the Solid Waste Cost. The remainder of such Fiscal Year budget Solid Waste management and disposal services, facilities, and programs shall be funded from available County revenue other than Solid Waste Service Assessments.

(B) For the Fiscal Year in which Solid Waste Service Assessments for Solid Waste management and disposal services, facilities, and programs are imposed, the Solid Waste Cost shall be allocated among all parcels of Residential Property within the County, based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. A rate of assessment equal to \$248.00 for each Dwelling Unit for

Solid Waste management and disposal services, facilities, and programs is hereby approved for the Fiscal Year beginning October 1, 2023.

(C) The following exemptions shall apply to the Solid Waste Service Assessment program:

(1) No Solid Waste Service Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Solid Waste Service Assessment; and

(2) No Solid Waste Service Assessment shall be imposed against a Tax Parcel of Residential Property that is the homesteaded property of a totally and permanently disabled veteran or their surviving spouse and who receive a total property tax exemption for said Tax Parcel pursuant to either Sections 196.081 or 196.091, Florida Statutes.

(D) Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Service Assessment required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Solid Waste Service Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Solid Waste Service Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Solid Waste Service Assessment upon each affected Tax Parcel in the amount of the Solid Waste Service Assessment that

would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(E) The rate of the Solid Waste Service Assessments established in this Amended and Restated Initial Assessment Resolution shall be the rates applied by the County Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2023, as provided in Section 6 of this Amended and Restated Initial Assessment Resolution.

SECTION 6. SOLID WASTE ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or cause to be prepared, an updated Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2023, in the manner provided in the Ordinance. Unless otherwise exempted as provided herein, the updated Solid Waste Assessment Roll shall include all Tax Parcels of Residential Property within the County. The County Manager shall apportion the estimated Solid Waste Cost to be recovered through Solid Waste Service Assessments in the manner set forth in this Amended and Restated Initial Assessment Resolution.

(B) A copy of the Ordinance, this Amended and Restated Initial Assessment Resolution, documentation related to the estimated amount of the Solid Waste Cost to be recovered through the imposition of Solid Waste Service Assessments, and the updated Solid Waste Assessment Roll shall be maintained on file in the office of the County Manager and open to public inspection. The foregoing shall not be construed to require that the updated Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the foregoing method of determining the Solid Waste Service Assessments for Solid Waste management and disposal services, facilities, and programs is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Residential Property.

SECTION 7. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:00 p.m. on September 14, 2023, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida at which time the Board will receive and consider any comments on the Solid Waste Service Assessments from the public and affected property owners and consider reimposing Solid Waste Service Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 8. NOTICE BY PUBLICATION. The County Manager shall publish a notice of the public hearing authorized by Section 7 hereof in the manner and time provided in Section 3.04 of the Ordinance. The notice shall be published no later than August 24, 2023, in substantially the form attached hereto as Appendix A.

SECTION 9. NOTICE BY MAIL. Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the Board elects to combine notice of the public hearing authorized by Section 7 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2023. All first class mailed notices must be mailed no later than August 24, 2023.

SECTION 10. METHOD OF COLLECTION. It is hereby declared that the Solid Waste Service Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2023.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from Solid Waste Service Assessments shall be used for the provision of Solid Waste management and disposal services, facilities, and programs provided to Residential Property within the County. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Solid Waste management services, facilities, and programs to Residential Property.

SECTION 12. EFFECTIVE DATE. This Amended and Restated Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 20th DAY OF JULY, 2023.

**BOARD OF COUNTY
COMMISSIONERS OF JEFFERSON
COUNTY, FLORIDA**

(SEAL)

Chris Tuten, Chair

ATTEST:

Kirk Reams, County Clerk

APPROVED FOR FORM
AND CORRECTNESS

Heather J. Encinosa, County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 24, 2023

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR
COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS**

Notice is hereby given that the Board of County Commissioners of Jefferson County, Florida will conduct a public hearing to consider reimposing solid waste non-ad valorem special assessments against improved residential properties located within the unincorporated and all incorporated areas of the County, including the City of Monticello, for the Fiscal Year commencing October 1, 2023, to fund the cost Solid Waste management and disposal services, facilities, and programs as provided to such properties and to authorize collection of such assessments on the tax bill.

The hearing will be held at 6:00 p.m. on September 14, 2023, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Manager at (850) 342-0287, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The assessments will be computed by applying the rate of assessment to each dwelling unit located on a parcel of improved residential property in the County. The rate of assessment for the fiscal year commencing October 1, 2023, and for future fiscal years shall be \$248.00 per dwelling unit. Copies of the assessment roll, showing the amount of the assessment to be imposed against each parcel of property, and the legal

documentation relating to the assessments are available for inspection at the office of the Property Appraiser, 480 Walnut St, Monticello, Florida 32344.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the office of the County Manager at (850) 342-0287, Monday through Friday between 8:00 a.m. and 5:00 p.m. for additional information.

[INSERT MAP OF JEFFERSON COUNTY]

JEFFERSON COUNTY, FLORIDA

Jefferson County

Solid Waste Assessment Report

JUNE 2023

Presented By:

Government Services Group, Inc.
An Anser Advisory company
1500 Mahan Drive, Suite 250
Tallahassee, Florida 32308
(850) 681-3717
(850) 224-7206 Fax

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Appendix

Appendix A – Property Appraiser Building Use Codes & Categories

Introduction

Jefferson County (County) has engaged Government Services Group, Inc. (GSG), an Anser Advisory company, to assist the County in the update of the County's existing solid waste assessment program for Fiscal Year 2023-24 (Solid Waste Assessment Project). The County has decided to update the annual assessment program for solid waste services that was initially implemented in Fiscal Year 1989-90. GSG was hired by the County in December 2022 to provide consulting services to the County to update the County's Solid Waste Assessment Program.

GSG is a consulting firm that specializes in addressing and resolving governmental finance and taxation issues by working with cities, counties, special districts and state agencies to develop uniquely tailored funding and service delivery solutions for critical infrastructure and service needs.

This document is the Jefferson County Solid Waste Assessment Report (Assessment Report), which is one of the project deliverables specified by the agreed-to Scope of Services.

BACKGROUND

In Fiscal Year 2022-23, the assessment program funded approximately \$1.42 million of the County's total solid waste department costs. Table 1 shows current solid waste special assessment rates as implemented by the County for Fiscal Year 2022-23.

Table 1

Jefferson County Residential Solid Waste Assessment Rate (Fiscal Year 2022-23)

Residential Property Use Category	Rate Per Dwelling Unit
Dwelling Unit	\$225

For Fiscal Year 2023-24, the County has decided to update the solid waste assessment program to reflect changes in the property data, budget and services provided.

Service Delivery Description and Assessable Cost Calculations

SERVICE DELIVERY DESCRIPTION

The County Solid Waste Department is responsible for the disposal of all solid waste produced within both the incorporated and unincorporated areas of the County. The Solid Waste Department operates eleven solid waste collection centers located throughout the County that are available for use by all County residents. To provide for the safe disposal of all solid waste produced in the county, loaded trucks transport solid waste to the Aucilla Area Solid Waste facility for final disposal. Table 2 lists the residential solid waste collection centers, as well as the corresponding physical location address for each facility.

Table 2
Residential Solid Waste Collection Centers

Facility	Address
Pinckney Hill	6640 Ashville Hwy Monticello, FL 32344
Fulford Road	2576 Fulford Road Monticello, FL 32344
Bassett Dairy Road	30 Bassett Dairy Road Monticello, FL 32344
New Monticello	405 New Monticello Road Monticello, FL 32344
Lloyd	8540 Old Lloyd Road Monticello, FL 32344
Wacissa	10705 Gamble Road Monticello, FL 32344
Nash Road	1389 Nash Road Monticello, FL 32344
Main Yard	1591 S. Waukeenah St. Lamont, FL 32344
Old Landfill	8639 Landfill Road Lamont, FL 32336
Lamont	9939 South Salt Road Monticello, FL 32344
Aucilla	1171 South Salt Road Monticello, FL 32344
Solid Waste Department Offices	1697 S. Jefferson St. Monticello, FL 32344

Source: Jefferson County, (2023).

ALLOCATION OF COSTS

DIRECT ALLOCATIONS

To the extent that certain line-items could be allocated directly between residential and commercial, direct allocations were made. For example, the line-items associated with “Contractor Services” and “Site Improvements” were allocated entirely to residential. Similarly, the revenues associated with “Commercial SW Fees – Base” and “Rolloff Rental” were allocated entirely to commercial.

RESIDENTIAL V. COMMERCIAL COST ALLOCATIONS

Certain line-items, that could not be directly allocated, were allocated between residential and commercial based on the estimated percentage of residential to commercial solid waste generated within the County annually. County staff estimated that on an annual basis approximately 35.57% of the total solid waste generated within the County was attributable to commercial properties and the remaining 64.43% was attributable to residential properties. Therefore, 64.43% of all the costs were determined to be residential and therefore were included in the assessable budget to determine the residential solid waste assessment. For example, the budget line-items for “Solid Waste - Salaries”, “FICA” and “Retirement” are all allocated using this factor.

ASSESSABLE COST CALCULATIONS

To determine the residential solid waste assessment rates, GSG obtained proforma budget information from the Jefferson County Solid Waste Department for Fiscal Year 2022-23. These costs were then utilized to form the basis of a five-year average assessable budget. All costs incurred to implement and maintain the proposed assessment have also been included.

The solid waste services assessable cost calculations for Fiscal Years 2023-24 through 2027-28 are based on the following assumptions for the purpose of this Solid Waste Assessment Program Report.

- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.

The line-item “TC Costs (@ 2%)” under “Miscellaneous Assessable Expenditures” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statutes, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. Accordingly, the Tax Collector’s collection costs are estimated to be 2% of the total assessable costs. The applied collection charge is estimated to be adequate to cover the Tax Collector’s actual collection costs.

The line-item “PA Costs (@ 2%)” under “Miscellaneous Assessable Expenditures” reflects reimbursement associated with the non-ad valorem assessments incurred by the Property Appraiser. Accordingly, the Property Appraiser’s costs are estimated at 2% of the total assessable costs. The applied charge is estimated to be adequate to cover the Property Appraiser’s actual costs.

- The line-item “Statutory Discount (@ 5%)” under “Miscellaneous Assessable Expenditures” reflects a 95% collection of the Solid Waste Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.

Table 3 provides a calculation of the assessable costs for Fiscal Year 2022-23 based on the allocation of costs to the Fiscal Year 2022-23 budget as provided by the County. The calculation yields an assessable cost of \$1,384,467 for Fiscal Year 2022-23.

Table 3
Proforma Assessable Budget (Fiscal Year 2022-23)

Expenditures	FY 2022-23 Budget	FY 2022-23 Assessable Budget
SOLID WASTE - SALARIES	\$668,512	\$430,748
OVERTIME	\$20,000	\$20,000
FICA	\$52,671	\$33,938
RETIREMENT	\$82,001	\$52,836
EMPLOYEE HEALTH INSURANCE	\$109,856	\$70,784
WORKERS COMPENSATION INS	\$133,263	\$85,866
PROFESSIONAL SERVICES	\$0	\$0
CLOSURE COSTS	\$57,999	\$57,999
TIPPING FEES	\$600,000	\$386,603
CONTRACTOR SERVICES	\$8,500	\$8,500
PROPERTY APPRAISER SERVICES	\$14,500	\$14,500
TRAVEL	\$540	\$540
COMMUNICATIONS	\$6,000	\$3,866
POSTAGE	\$1,000	\$644
UTILITIES	\$20,000	\$20,000
RENTS & LEASES	\$11,500	\$11,500
EQUIPMENT LEASES	\$53,266	\$34,321
BUILDING MAINTENANCE	\$0	\$0
OFFICE EQUIPMENT MAINT	\$2,500	\$1,611
MAINTENANCE OF VEHICLES	\$50,000	\$32,217
EQUIPMENT MAINT/PARTS	\$40,000	\$25,774
SITE IMPROVEMENTS	\$0	\$0
ADOPT A ROAD	\$100	\$100
ADVERTISING	\$1,500	\$967
MISCELLANEOUS EXPENDITURE	\$500	\$322
OFFICE SUPPLIES	\$1,500	\$967
OPERATING SUPPLIES	\$20,000	\$12,887
GAS, DIESEL & OIL	\$80,000	\$51,547
TOOLS & SUPPLIES	\$2,000	\$1,289
MEMBERSHIPS AND SUBSCRIPTIONS	\$200	\$129
EXP PD FROM SMALL CO GRANT	\$93,750	\$60,407
EXP PD FROM HAZ WASTE GRANT	\$20,000	\$20,000
HAZARDOUS WASTE COOP COLLECTION	\$32,000	\$32,000
EDUCATION & TRAINING	\$1,500	\$967
OFFICE BUILDING	\$0	\$0
EQUIPMENT	\$42,141	\$27,153
EQUIPMENT < 1,000	\$2,000	\$1,289
LANDFILL EMERGENCY COSTS	\$40,000	\$25,774
Total Expenditures	\$2,269,299	\$1,528,043
Revenues		
COMMERCIAL SW FEES - BASE	\$0	\$0
COMMERCIAL SW CITY DISPOSAL FEES	\$0	\$0
REFUSE RECEIPTS(COUNTY)	\$250,000	\$0
REFUSE RECEIPTS(CITY)	\$32,000	\$0
ROLLOFF RENTAL	\$150,000	\$0

RECYCLE SALES	\$33,000	\$21,263
SALE OF SURPLUS EQUIPMENT	\$0	\$0
REG LANDFILL SHARED REV	\$110,756	\$71,364
REGIONAL LANDFILL ESCROW	\$0	\$0
SMALL COUNTY GRANT	\$93,750	\$60,407
INTEREST/MISC./FEMA	\$0	\$0
HAZARDOUS WASTE GRANT	\$52,000	\$52,000
RESERVE FOR EMERGENCY CLOSURE	\$40,000	\$25,774
RESERVE FOR CLOSURE	\$57,999	\$37,371
Total Revenues	\$819,505	\$268,179
Total Expenditures	\$2,269,299	\$1,528,043
Total Revenues	\$819,505	\$268,179
Net Expenditures	\$1,449,794	\$1,259,865
Miscellaneous Assessable Expenditures		
PA Costs (@ 2%)		\$27,689
TC Costs (@ 2%)		\$27,689
Statutory Discount (@ 5%)		\$69,223
Total Miscellaneous Assessable Expenditures		\$124,602
Total Assessable Expenditures		\$1,384,467

Table 4 shows the Fiscal Year 2023-24 through Fiscal Year 2027-28 annual assessable budget as well as the five-year average cost of the Solid Waste Assessment Program.

Table 4

Proforma Assessable Budgets

(Fiscal Year 2023-24 through Fiscal Year 2027-28 and Five-Year Average)

	FY 23-24 Assessable Budget	FY 24-25 Assessable Budget	FY 25-26 Assessable Budget	FY 26-27 Assessable Budget	FY 27-28 Assessable Budget	5-Year Avg. Assessable Budget
Total Expenditures	\$1,587,768	\$1,649,979	\$1,714,785	\$1,782,300	\$1,852,645	\$1,717,495
Total Revenues	\$276,224	\$284,511	\$293,046	\$301,838	\$310,893	\$293,302
Net Expenditures	\$1,311,544	\$1,365,468	\$1,421,739	\$1,480,463	\$1,541,752	\$1,424,193
Total Miscellaneous Assessable Expenditures	\$129,713	\$135,046	\$140,612	\$146,419	\$152,481	\$140,854
Total Assessable Expenditures	\$1,441,257	\$1,500,514	\$1,562,350	\$1,626,882	\$1,694,233	\$1,565,047

Computation of Solid Waste Assessments

SPECIAL BENEFIT ASSUMPTIONS

The following assumptions support a finding that the solid waste collection sites providing disposal services by the County provides a special benefit to the assessed parcels.

- The provision of solid waste collection sites, providing disposal, possesses a logical relationship to the use and enjoyment of improved residential property by: (i) properly and safely disposing of solid waste generated on improved property, (ii) enhancing improved property through the environmentally responsible use of and enjoyment of the property, and (iii) potentially increasing and preserving the value of property due to the proper disposal of waste within the County.
- The provision of solid waste collection sites, providing disposal, protects property values and the health and safety of the owners or occupants of all property resulting from the delivery and availability of such services.
- All improved residential properties produce solid waste or are capable of generating solid waste that requires disposal.
- All improved residential properties produce approximately the same amount of solid waste per dwelling unit annually.

The following assumption supports the findings that the parcel apportionment applied in the apportionment methodology is fair and reasonable.

- Apportioning the assessed costs for the provision of solid waste collection sites attributable to the residential properties on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of parcel apportionment based upon an average annual dwelling unit solid waste generation amount.

APPORTIONMENT METHODOLOGY

The following section describes apportionment methodology used for the Solid Waste Assessment program, which provides lawful disposal of solid waste.

All residential properties within the benefit area benefit from solid waste collection sites based upon each parcel's classification as residential property and the number of dwelling units contained on such parcels. Only those parcels with buildings assigned a residential building use code by the Property Appraiser on the ad valorem tax roll shall be classified as assessed property. Accordingly, the assessable costs of the Solid Waste Assessment are proposed to be apportioned based on the number of dwelling units or their equivalent on each parcel of property. Each resultant dwelling unit or its equivalent within the benefit area is expected to benefit equally.

An assessment for any given parcel will be calculated by multiplying the number of equivalent dwelling units assigned to the parcel by the rate per equivalent dwelling unit to determine the total assessment amount.

The assessment rate presented on a per dwelling unit basis for the budget scenario in Tables 3 and 4 are based on the total Solid Waste Management budget minus the revenue that will be generated from grants and other miscellaneous fees. The net budget is then divided by the number of dwelling units to calculate an assessment rate per dwelling unit.

PROPERTY DATA

The County provided GSG with information from the non-ad valorem assessment roll and the ad valorem tax roll from the Jefferson County Property Appraiser's office to determine the total number of residential dwelling units.

Table 5 shows the total number of dwelling units, in the residential property use category, as used for rate calculation purposes.

Table 5
Residential Dwelling Units

Residential Property Use Category	Number of Dwelling Units
Residential	6,311

COMPUTATION OF SOLID WASTE ASSESSMENT RATES

Applying the apportionment methodology, solid waste assessment rates were computed on a per dwelling unit basis based on the assessable costs of providing residential solid waste services and the number of residential dwelling units. Table 6 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2023-24.

Table 6
Residential Solid Waste Assessment Rate (Fiscal Year 2023-24)

Total Five-year Average Assessable Budget	\$1,441,257
Number of Residential Dwelling Units	6,311
Rate Per Dwelling Unit	\$229

Applying the apportionment methodology, solid waste assessment rates were computed on a per dwelling unit basis based on the assessable costs of providing residential solid waste services and the number of residential dwelling units.

Table 7 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2024-25 through Fiscal Year 2027-28 as well as the five-year average.

Table 7
Residential Solid Waste Assessment Rates
(FY 2024-25 through FY 2027-28 and Five-Year Average)

	FY 2024-25 Assessable Budget	FY 2025-26 Assessable Budget	FY 2026-27 Assessable Budget	FY 2027-28 Assessable Budget	5-Year Avg. Assessable Budget
Total Assessable Budget	\$1,500,514	\$1,562,350	\$1,626,882	\$1,694,233	\$1,565,047
Number of Residential Dwelling Units	6,311	6,311	6,311	6,311	6,311
Rate Per Dwelling Unit	\$238	\$248	\$258	\$269	\$248

Outstanding Issues

NON-RESIDENTIAL PROPERTIES

As non-residential properties are not included in the solid waste assessment, the County will need to determine the solid waste generation and associated cost of disposal for all non-residential properties in the unincorporated area. They will also need to determine the best way to collect these costs from these non-residential properties. Additionally, the County will need to work with the City of Monticello (City) to address these same issues for the non-residential properties within the incorporated area.

To calculate solid waste generation for non-residential parcels, the frequency of collection, the number of containers, and the size of each container are generally needed to calculate an estimated annual amount of solid waste generated. If this information is not available for all non-residential properties, the County may want to charge an interim estimated fee. Once all of the necessary information is available to accurately calculate the solid waste generation the County can then reconcile any under or over payments.

Appendix A

PROPERTY APPRAISER
BUILDING USE CODES & DESCRIPTIONS

Building Use	Category
00000 - EXTRA FEATURES	Non-Residential
00001 - COMM EXTRA FEATURES	Non-Residential
00100 - SINGLE FAM	Residential
00102 - A-FRAME	Residential
00120 - SFR MODULAR	Residential
00210 - SFR MANUF	Residential
00300 - SFR PILING	Residential
00400 - LOG HOME	Residential
00600 - RECREATINL	Residential
00700 - DAY CARE	Non-Residential
00800 - MOBILE HME pre2000	Residential
00810 - TAGGED MOBILE HME	Residential
00820 - MOBILE HME	Residential
00860 - BARN LOW-NON AG	Non-Residential
00864 - BARN EX NON AG	Non-Residential
01200 - MIXED USE	Non-Residential
01201 - MIXED USE=COMM RES	Non-Residential
01700 - DORMITORY	Non-Residential
02200 - M/FAM LOW	Non-Residential
02300 - M/FAM HGH	Non-Residential
02500 - M/FAM ROW	Residential
02700 - DUPLEX	Residential
02800 - TRI/QUAD	Residential
03300 - NCLUB/BARS	Non-Residential
03450 - PHYSFITCTR	Non-Residential
03500 - STORE RETL-AVG	Non-Residential
03530 - STORE BB	Non-Residential
03600 - STORE DISC	Non-Residential
03700 - STORE RETAIL-LARGE	Non-Residential
03800 - SHOP NBHD	Non-Residential
03900 - SHOP COMTY	Non-Residential
04200 - SUPER MRKT	Non-Residential
04300 - NBHD CONVE	Non-Residential
04600 - MOTEL LOW	Non-Residential
04700 - MOTEL HIGH	Non-Residential
04900 - OFFICE LOW	Non-Residential
05000 - OFFICE HGH	Non-Residential
05200 - OFFICE MEDICAL	Non-Residential
05300 - HOSPITAL	Residential
05400 - NURS HOME	Residential
05410 - ADULT CARE	Residential
05600 - RESTAURANT	Non-Residential
05700 - RES F/FOOD	Non-Residential
05750 - REST FF PL	Non-Residential

Building Use	Category
05800 - REC FACIL	Non-Residential
06000 - AUDITORIUM	Non-Residential
06200 - BANK	Non-Residential
06400 - SERV STATN	Non-Residential
06405 - GASSTA/MRT	Non-Residential
06500 - AG GARAGE	Non-Residential
06520 - RES GARAGE	Non-Residential
06550 - SVC GARAGE	Non-Residential
06600 - VEH SALE/R	Non-Residential
06610 - CAR WASH	Non-Residential
06700 - SERV SHOP	Non-Residential
06800 - MORTUARY	Non-Residential
06900 - CLUB HOUSE	Non-Residential
07100 - TRANS TERM	Non-Residential
07900 - EXCEP COMM	Non-Residential
08000 - MANUF LGHT	Non-Residential
08051 - MANF CROP-CLIMATE CONTROL	Non-Residential
08100 - MANUF HEVY	Non-Residential
08200 - WAREH DIST	Non-Residential
08250 - WAREH NEW	Non-Residential
08300 - WAREH MINI	Non-Residential
08400 - WAREH STOR	Non-Residential
08405 - RETAIL JOB	Non-Residential
08407 - WARE DIST2	Non-Residential
08490 - KENNELS	Non-Residential
08500 - AIR HANGAR	Non-Residential
08600 - BARNS LOW	Non-Residential
08601 - OPEN/STRG	Non-Residential
08602 - BARNS AVG	Non-Residential
08603 - BARNS ABOVE	Non-Residential
08604 - BARNS EX	Non-Residential
08700 - PREF MET B	Non-Residential
08800 - PREF MTOFC	Non-Residential
08801 - C B RETAIL	Non-Residential
09000 - SCHOOL	Non-Residential
09100 - CHURCH	Non-Residential
09200 - ED RELIGOS	Non-Residential
09250 - ED RELIGOS	Non-Residential
09300 - GOVT BLDG	Non-Residential
09400 - LUMB YD BD	Non-Residential
09600 - RES EXEMPT	Residential
09900 - INDS EXEMP	Non-Residential
4950 - OFFICE AVG	Non-Residential
6530 - RES METAL GARAGE	Non-Residential

Building Use	Category
8050 - MANUF LGHT-CLIMATE CONTROL	Non-Residential

Board of County Commissioners

Agenda Request

Date of Meeting: July 20, 2023

Date Submitted: July 14, 2022

To: Honorable Chairman and Members of the Board

From: Gus Rojas, Budget Director

Subject: Approval of Contracts for Debris Monitoring Services

Statement of Issue: This agenda item requests Board approval of Contracts for Debris and Derelict Vessel Removal with the 3 firms selected pursuant to RFP No. 2023-06: Tetra Tech; DebrisTech; and WITT O'Briens (collectively, the "Contractors").

Background: The County, through RFP No. 2023-06, received proposals from 4 firms. The RFP was advertised in compliance with relevant Florida and Federal Law beginning on May 5, 2023, 2023. Proposals were received on June 5, 2023. The Selection Committee met on June 16, 2023, to evaluate the proposals. At its meeting held July 6, 2023, the Board directed staff to enter Contract Negotiations with the top 3 ranked firms, Tetra Tech; DebrisTech; and WITT O'Briens.

Analysis: Pursuant to Board Direction, Contractors and County staff negotiated the terms of each Agreement. The Agreements negotiated pursuant to Section 287.055, Florida Statutes, are presented for Board approval.

Options:

1. Approve Contracts for Debris Monitoring Services with Tetra Tech; DebrisTech; and WITT O'Briens.
2. Do Not Approve Contracts for Debris Monitoring Services with Tetra Tech; DebrisTech; and WITT O'Briens.
3. Board Direction.

Recommendation:

Option #1

Attachments:

Contract with Tetra Tech

Contract DebrisTech

Contract with WITT O'Briens

Board of County Commissioners

Agenda Request

Date of Meeting: July 20, 2023

Date Submitted: July 14, 2022

To: Honorable Chairman and Members of the Board

From: Gus Rojas, Budget Director

Subject: Approval of Contracts for Debris and Derelict Vessel Removal Services

Statement of Issue: This agenda item requests Board approval of Contracts for Debris and Derelict Vessel Removal with the 3 firms selected pursuant to RFP No. 2023-05: TFR Enterprises; CTC Disaster Response; and DRC Emergency Services (collectively, the “Contractors”).

Background: The County, through RFP No. 2023-03, received proposals from 6 firms. The RFP was advertised in compliance with relevant Florida and Federal Law beginning on May 17, 2023. Proposals were received on June 16, 2023. The Selection Committee met on July 5, 2023, to evaluate the proposals. At its meeting held July 6, 2023, the Board directed staff to enter Contract Negotiations with the top 3 ranked firms, TFR Enterprises, Inc., CTC Disaster Response, and DRC Emergency Services.

Analysis: Pursuant to Board Direction, Contractors and County staff negotiated the terms of each Agreement. The Agreements negotiated pursuant to Section 287.055, Florida Statutes, are presented for Board approval.

Options:

1. Approve Contracts for Debris and Derelict Vessel Removal Services with TFR Enterprises, Inc., CTC Disaster Response, and DRC Emergency Services.
2. Do Not Approve Contracts for Debris and Derelict Vessel Removal Services with TFR Enterprises, Inc., CTC Disaster Response, and DRC Emergency Services.
3. Board Direction.

Recommendation:

Option #1

Attachments:

Contract with TFR Enterprises

Contract CTC Disaster Response

Contract with DRC Emergency Services

Board of County Commissioners

Agenda Request

Date of Meeting: July 20, 2023

Date Submitted: July 14, 2023

To: Honorable Chairman and Members of the Board

From: Heather Encinosa, County Attorney
Evan Rosenthal, Assistant County Attorney

Subject: Request Board Consideration to Schedule a Public Hearing for August 3, 2023, to Consider an Ordinance Extending the Declared Moratorium on Special Exceptions for an Additional Three Months

Statement of Issue:

This agenda item requests the Board to Schedule a Public Hearing on August 3, 2023, to consider an ordinance extending the declared moratorium on the County's acceptance of applications for, the processing of, and the issuance and/or approval of Special Exceptions pursuant to Sections 9.15.0 – 9.15.7 of the LDC for an additional three (3) months.

Background:

On August 4, 2022, the Board adopted Ordinance No. 2022-08042022-01 pursuant to the emergency enactment procedures described in Section 125.66(3), Florida Statutes, which imposed a moratorium on the County's acceptance of applications for, the processing of, and the issuance of Special Exception approvals, and the Board ratified and confirmed that moratorium in Ordinance No. 2022-08182022-01 (the "Moratorium").

The existing Moratorium will expire on August 5, 2023. As the Board knows, while the moratorium was in effect, the planning director was promoted to the County Manager position. The Planning Director position remains unfilled so the County Manager is serving in both roles at present. While the County has made significant progress in finalizing its policy proposal for handling Special Exceptions, due to staffing and resource limitations, the County requires additional time to review, study, hold public hearings, prepare, and consider proposed revisions to the LDC related to Special Exceptions in order to ensure that Special Exceptions are properly regulated within the County in a manner which furthers the compatibility of land uses and sound land use planning principles.

Analysis:

The County Attorney's Office prepared the attached Ordinance, which extends the existing moratorium on the Board's acceptance of applications, processing of applications, and issuance of Special Exceptions, for an additional three (3) months through October 7, 2023, or until repealed by subsequent action of the Board.

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Options:

1. Schedule a Public Hearing for August 3, 2023, to Consider a Proposed Ordinance Extending the Declared Moratorium on the County's Issuance of Special Exception Approvals.
2. Do Not Schedule a Public Hearing for August 3, 2023, to Consider a Proposed Ordinance Extending the Declared Moratorium on the County's Issuance of Special Exception Approvals.
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. Proposed Ordinance

ORDINANCE NO. 23- _____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, EXTENDING THE DECLARED MORATORIUM ON THE ISSUANCE OF SPECIAL EXCEPTIONS FOR PROPERTY LOCATED IN THE UNINCORPORATED AREA OF JEFFERSON COUNTY, FLORIDA; EXTENDING THE DECLARED MORATORIUM ON THE COUNTY'S ACCEPTANCE OF APPLICATIONS FOR, THE PROCESSING OF, AND THE ISSUANCE OF SPECIAL EXCEPTION LAND USE APPROVALS; PROVIDING FOR THE AREA OF APPLICABILITY; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Article VIII, Section 1(f) of the Florida Constitution and section 125.66, Florida Statutes, Jefferson County (the "County") possesses the authority to enact ordinances to protect the health, safety, and welfare of its citizens; and

WHEREAS, "Special Exceptions" are defined in Section 1.3.0 of the Jefferson County Land Development Code ("LDC") as "[a] use that would not be appropriate generally or without restriction throughout the zoning district, but which, if controlled as to number, area, location, or relation to the neighborhood, would promote the public health, safety, morals, order, comfort, convenience, appearance, prosperity, or general welfare;" and

WHEREAS, Special Exceptions are not allowed as of right on any property within the County, but are rather subject to an application, review, and approval process that is set forth in Sections 9.15.0 – 9.15.7 of the LDC; and

WHEREAS, the Jefferson County Board of County Commissioners ("Board") is in the process of evaluating the requirements and standards in the LDC related to Special

Exceptions, including the compatibility of certain Special Exception uses with the County's future land use map classifications; and

WHEREAS, on August 4, 2022, the Board adopted Ordinance No. 2022-08042022-01 pursuant to the emergency enactment procedures described in Section 125.66(3), Florida Statutes, which imposed a moratorium on the County's acceptance of applications for, the processing of, and the issuance of Special Exception approvals, and the Board ratified and confirmed that moratorium in Ordinance No. 2022-08182022-01 (the "Moratorium"); and

WHEREAS, the County has made significant progress is finalizing its policy proposal for handling Special Exceptions, but requires additional time to review, study, hold public hearings, prepare, and consider proposed revisions to the LDC related to Special Exceptions in order to ensure that Special Exceptions are properly regulated within the County in a manner which furthers the compatibility of land uses and sound land use planning principles; and

WHEREAS, it is accordingly necessary to extend the existing Moratorium for an additional three (3) months through October 7, 2023; and

WHEREAS, the adoption of this Ordinance is undertaken in good faith and is intended to further the goals of the Comprehensive Plan and the comprehensive planning process set forth in Chapter 163, Florida Statutes; and

WHEREAS, adoption of this Ordinance will further the health, safety, and welfare of the citizens of Jefferson County.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA:

SECTION 1. Recitals. The above recitals are true and correct and are hereby incorporated herein.

SECTION 2. Moratorium Imposed.

A. The County hereby imposes and extends the Moratorium adopted in Ordinance No. 2022-08042022-01, as ratified and confirmed in Ordinance No. 2022-08182022-01, on the acceptance of applications for, the processing of, and the issuance and/or approval of Special Exceptions pursuant to Sections 9.15.0 – 9.15.7 of the LDC.

B. The moratorium on Special Exceptions imposed pursuant to this Ordinance shall be in effect until October 7, 2023, or until such time as repealed by the County, whichever occurs first. The moratorium may be extended by subsequent ordinance adopted by the Board to the extent permitted by law.

SECTION 3. Existing Special Exception Approvals. The moratorium imposed pursuant to this Ordinance shall not affect the validity of any existing Special Exception approvals obtained prior to the effective date of this Ordinance.

SECTION 4. Applicability. This Ordinance shall be applicable in the unincorporated areas of Jefferson County.

SECTION 5. Severability. If any section, subsection, sentence, clause, phrase, or provision of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such section, subsection, sentence, clause, phrase, or provision shall be deemed severable and shall not be construed to render the remaining provisions of this ordinance invalid or unconstitutional.

SECTION 6. Filing of Ordinance and Effective Date. A certified copy of this Ordinance shall be filed by the Clerk with the Department of State within 10 days after its enactment by the Board and shall be effective upon filing with the Department of State.

PASSED AND ADOPTED by the Board of County Commissioners this ____ day of _____, 2023.

BOARD OF COUNTY COMMISSIONERS
OF JEFFERSON COUNTY, FLORIDA

Chris Tuten, Chair

ATTEST:

Kirk Reams, Clerk

APPROVED AS TO FORM:

Heather Encinosa, Esq.
County Attorney