



# Jefferson County Board of County Commissioners

Wednesday, September 20, 2023 at 5:00 pm

## FINAL MILLAGE & BUDGET HEARING

1. 5:01 PM CALL TO ORDER, INVOCATION, PLEDGE OF ALLEGIANCE
2. Final Hearing Millage & Budget

### Attachments:

- **Cover Letter** (Final\_Hearing\_-\_Final\_Budget\_Script.docx)
- **Resolution-Millage** (Resolution\_-\_Flnal\_Millage\_Rate\_09-20-23.docx)
- **Resolution-Budget** (Resolution\_-\_Flnal\_Budget\_final-\_09-20-23.docx)
- **FY2324** (FY\_2023-24\_Final\_Budget\_092023.pdf)

## REGULAR SESSION AGENDA

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

3. PUBLIC ANNOUNCEMENTS, PRESENTATIONS & AWARDS
4. CITIZENS REQUEST & INPUT ON NON-AGENDA ITEMS  
(3 Minute Limit Please)
5. CONSENT AGENDA

### a. Vouchers

#### Attachments:

- **Accounts** (List\_of\_Accounts.pdf)
- **Commissioner Report** (Comm\_Report\_9-20-23.pdf)
- **Vouchers to be Paid** (Vouchers\_List\_9-20-23.pdf)

### b. Acceptance of Satisfaction of Lien

#### Attachments:

- **SOL** (Satisfaction\_of\_Lien\_Joseph\_\_\_Lois\_Hankins\_9-13-23.pdf)

### c. 911 Supplemental Budget

G. Rojas / Sheriff

#### Attachments:

- **Sup. Budget 911** (Budget\_Amendment\_2023-911\_Emerg.\_Comms..pdf)

## 6. GENERAL BUSINESS

### a. Sheriff Year End Budget

G. Rojas / Sheriff

### b. Approval of Health Department Contract

S. Metty

**Attachments:**

- **Fee Schedule** (Proposed\_DOH-Jefferson\_Fee\_Schedule\_Clinic\_and\_EH\_2023-24.pdf)
- **Attachments** (Attachments\_-\_CHD33\_CCDW\_FY2324\_9-10-2023\_113319.pdf)
- **Contract** (DOH\_Jefferson\_Core\_Contract\_Document\_2023.2024\_-\_Final.pdf)

**c. Mowermax**

S. Metty

**d. Solid Waste Resolution**

S. Metty

**Attachments:**

- **Cover Letter** (Agenda\_Item\_-\_Solid\_Waste\_Rate\_Resolution\_Amendment.doc)
- **Commercial Rates** (Rental\_Agreement\_10-1-2023.docx)
- **Resolution** (Solid\_Waste\_Rate\_Resolution.8.17.23.docx)

**e. Special Exception Ordinance**

S. Metty

**Attachments:**

- **Cover Letter** (Agenda\_Item\_-\_Special\_Exception\_Ordinance\_First\_Reading.doc)
- **Ordinance** (Special\_Exception\_Ordinance\_8.25.23.docx)

**f. Continuation of Forensic Audit Next Steps**

S. Walker / H. Encinosa

**Attachments:**

- **Cover Letter** (DOC091523-09152023140233.pdf)
- **Option 1-Letter to Governor** (opt1-letter-09192023070941.pdf)
- **Exhibit A** (opt1-exhibitA-09192023071002.pdf)
- **Exhibit B** (opt1-exhibitB-09192023071018.pdf)
- **Option 2-Letter to Ethics Commission** (opt2-letter-09192023071108.pdf)
- **Exhibit A** (opt2-exhibitA-09192023071126.pdf)
- **Exhibit B** (opt2-exhibitB-09192023071208.pdf)
- **Exhibit C** (opt2-exhibitC-09192023071226.pdf)
- **Exhibit D** (opt2-exhibitD-09192023071240.pdf)

**g. Community Center Discussion**

S. Metty / G. Hall

**h. Meeting Time Discussion**

C. Tuten

7. CLERK OF COURTS
8. COUNTY ENGINEER
9. COUNTY ATTORNEY
10. COUNTY MANAGER
11. COUNTY COMMISSIONERS
12. 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](http://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.*

**JEFFERSON COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS  
FINAL PUBLIC HEARING ON THE 23-24 FISCAL YEAR FINAL  
MILLAGE RATE AND FINAL BUDGET  
September 20, 2023 – 5:01 P.M.  
Jefferson County – Commission Chambers  
Public Hearing Agenda**

**CHAIRMAN:**

This is the second of two required public hearings on the Jefferson County Budget for Fiscal Year 2023/2024. If you wish to speak during the public hearing portion of this meeting, please step forward at the appropriate time.

The County Manager will now read the final millage rate and budget into the public record.

**COUNTY MANAGER:**

The Board of County Commissioners of Jefferson County's final countywide millage rate is 7.95 mills, which is 8.8% more than the countywide rolled-back millage rate of 7.3040 mills. The Board of County Commissioners is proposing to adopt a budget that totals \$40,537,238 for appropriated expenditures and reserves. The total budget includes interfund transfers, transfers to constitutional officers and constitutional officers' special revenue funds.

**CHAIRMAN:**

I'm opening the floor for a motion to begin the public hearing.

*(Vote on the motion to open the public hearing)*

At this time, the individuals that have turned in a speaker card can speak.

*(Citizens to speak) Note: The public must be allowed to speak and to ask questions prior to the adoption of any measures by the Board.*

Is there any discussion from the Board?

Is there a motion to close the public hearing?

*(Vote on the motion to close the public hearing)*

**CHAIRMAN:**

Florida Statutes require the Board to address the final millage rate before addressing the final budget. The Board must vote on the millage rate and the budget separately. I will now entertain the following motions (take each one separately):

1. A motion to Adopt the Resolution presented today, approving the Board of County Commissioners FY2023/2024 final countywide millage rate of 7.95 mills.

*(Vote on the motion to approve the millage rate)*

2. A motion to Adopt the Resolution Presented today, approving the Board of County Commissioners FY2023/2024 final countywide budget as presented by the County Manager and as amended through the agenda process today.

*(Vote on the motion to approve the budget)*

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR JEFFERSON COUNTY FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, at approximately 5:01 p.m. on September 20, 2023, the Board of County Commissioners of Jefferson County, Florida (the "Board") held a public hearing on the final millage rate and budget for the Fiscal Year commencing October 1, 2023 and ending September 30, 2024 (the "23-24 Fiscal Year") as required by Section 200.065, Florida Statutes; and

**WHEREAS**, the gross taxable value for operating purposes, not exempt from taxation within Jefferson County has been certified by the County Property Appraiser to the Board as \$1,039,094,185; and

**WHEREAS**, the Board now desires to adopt the 23-24 Fiscal Year final millage rate as required by Section 200.065, Florida Statutes.

**NOW, THEREFORE**, be it resolved by the Board of County Commissioners of Jefferson County, Florida, that:

**SECTION 1. RECITALS.** The above recitals are true and correct and are hereby incorporated herein by reference.

**SECTION 2. 23-24 FISCAL YEAR FINAL MILLAGE RATE.** The 23-24 Fiscal Year final countywide operating millage rate is 7.9500 mills, which is more than the rolled-back rate of 7.3040 mills by 8.8%.

**SECTION 3. EFFECTIVE DATE.** This Resolution shall become effective upon its adoption.

**PASSED AND DULY ADOPTED** at the meeting of the Board of County Commissioners of Jefferson County, Florida on the 20th day of September 2023.

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

\_\_\_\_\_  
Chris Tuten, Chair

ATTEST:

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Clerk of the Circuit Court

APPROVED AS TO FORM:

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Heather J. Encinosa, Esq.

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR JEFFERSON COUNTY FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, at approximately 5:01 p.m. on September 20, 2022, the Board of County Commissioners of Jefferson County, Florida (the "Board") held a public hearing on the final millage rate and budget for the Fiscal Year commencing October 1, 2023 and ending September 30, 2024 (the "23-24 Fiscal Year") as required by Section 200.065, Florida Statutes; and

**WHEREAS**, the Board adopted the 23-24 Fiscal Year final millage rate as required by Section 200.065, Florida Statutes; and

**WHEREAS**, the Board set forth the appropriations and revenue estimate for the Budget for the 23-24 Fiscal Year in the amount of \$40,537,238; and

**WHEREAS**, the Board now desires to adopt the 23-24 Fiscal Year final budget as required by Section 200.065, Florida Statutes.

**NOW, THEREFORE**, be it resolved by the Board of County Commissioners of Jefferson County, Florida, that:

**SECTION 1. RECITALS.** The above recitals are true and correct and are hereby incorporated herein by reference.

**SECTION 2. 23-24 FISCAL YEAR FINAL BUDGET.** The 23-24 Fiscal Year final countywide budget is hereby adopted by fund as it appears in the attached Exhibit A.

**SECTION 3. EFFECTIVE DATE.** This Resolution shall become effective upon its adoption.

**PASSED AND DULY ADOPTED** at the meeting of the Board of County Commissioners of Jefferson County, Florida on the 20th day of September, 2023.

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

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Chris Tuten, Chair

ATTEST:

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Clerk of the Circuit Court

APPROVED AS TO FORM:

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Heather J. Encinosa, Esq.



**EXHIBIT A**  
**23-24 FISCAL YEAR FINAL BUDGET**



**2023 – 2024**

## **BOARD OF COUNTY COMMISSIONERS**

### **JEFFERSON COUNTY, FLORIDA**

#### **County Manager's Final Budget**

**2023 – 2024**

**Final Hearing – September 20, 2023**

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**Chris Tuten**  
District 1- Chair

**Gene Hall**  
District 2

**J T Surles**  
District 3-Vice Chair

**Austin Hosford**  
District 4

**Stephen Walker**  
District 5

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### Overall FY 2023-24 Budget & Revenue Highlights

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

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

## Mandatory, Projected and Elective Increases

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

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

**Pay Study Results**

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

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

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

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

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

## Budget Summary, Highlights & Requests by Fund

### General Fund –

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

### Fine & Forfeiture –

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

### County Transportation Trust Fund –

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

### Capital Projects Trust Fund –

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

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

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

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

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

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

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

Fire Assessment Trust Fund –

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

Emergency Medical Services Fund –

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

Solid Waste –

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

Jeff Co Literacy Alliance –

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

Grant Trust Fund –

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

911 Trust Fund –

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

Tourist Development Trust Fund –

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

## **Budget Summary, Highlights & Requests – Constitutional Offices**

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

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

### *Property Appraiser –*

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

### *Supervisor of Elections –*

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

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

### *Sheriff's Office –*

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

### *Tax Collector –*

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



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

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

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

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

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

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

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

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

	CLERK OF THE COURT*	PROPERTY APPRAISER	Supervisor of Elections	Tax Collector	Sheriff **	Total
<b>Estimated Revenues:</b>						
Ad Valorem						-
Charges for Services	110,912	25,500		1,054,350	33,000	1,223,762
Intergovernmental Revenue	109,092	5,900			823,098	938,090
Licenses and Permits						-
Fines & Forfeitures						-
Interest Earned						-
<b>Total Revenues</b>	220,004	31,400	-	1,054,350	856,098	2,161,852
<b>Other Financing Sources</b>						
Operating Transfers In	394,082	823,197	608,557		6,144,890	7,970,726
<b>Total Revenue and Finance</b>	614,086	854,597	608,557	1,054,350	7,000,988	10,132,578
<b>Expenditures</b>						
General Government	394,082	854,597	608,557	604,350	-	2,461,586
Public Safety					7,000,988	7,000,988
Court Services	220,004					220,004
Physical Environment						-
Transportation						-
Debt Service						-
Human Services						-
Economic Environment						-
Culture and Recreation						-
<b>Total Expenditures</b>	614,086	854,597	608,557	604,350	7,000,988	9,682,578
<b>Other Financing Uses</b>						
Operating Transfers Out				450,000		450,000
Transfers to Constitutional Officers						-
<b>Total Other Financing Uses</b>	-		-	450,000	-	450,000
*Clerk of the Court includes Clerk to Board and Child Support.						
** Sheriff's BOCC Operating Budget includes JCSO, Jail, & 911-Dispatch.						

- - - -

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

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

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

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

## General Fund

### Revenues

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

### Expenditures

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

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

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



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

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

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

# FINE & FORFEITURE FUND

## Revenues

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

## Expenditures

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

<b>Fine &amp; Forfeiture Fund Balance</b>	<b>\$ -</b>
<b>Funds Required from the General Fund</b>	<b>\$ 5,673,525</b>

# **COUNTY TRANSPORTATION TRUST FUND**

## **Revenues**

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

11-381-100.00	TRANSFER FROM GENERAL FUND	\$ 39,858	\$ 848,982	\$ 809,124
<b>Total Revenues</b>		<b>\$ 2,513,257</b>	<b>\$ 6,432,113</b>	<b>\$ (344,272)</b>

## **Expenditures**

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

11-4103-581.913	ROAD CONSTRUCTION - TRANSFER TO DEBT SERVICES	\$ 694,815	\$ 33,091	\$ (661,724)
<b>Total Road Maint./Const.:</b>		<b>\$ 2,513,257</b>	<b>\$ 6,432,113</b>	<b>\$ (661,724)</b>

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

## CAPITAL PROJECTS TRUST FUND

### Revenues

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

### Expenditures

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

<b>Capital Projects Fund Balance</b>	<b>\$ -</b>
<b>Funds Required from the General Fund</b>	<b>\$ -</b>

## DEBT SERVICES FUND - 2012 & 2022 Road Bonds

### Revenues

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

### Expenditures

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

<b>Debt Services 2012 &amp; 2022 Road Bonds Fund Balance</b>	<b>\$ -</b>
<b>Transfer from General Fund to Balance Fund</b>	<b>\$ -</b>

## DEBT SERVICES FUND - 2018 Road Bond

### Revenues

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

### Expenditures

Account Number	Account Description	Approved Budget FY 22-23	Proposed Budget FY 23-24	Increase or (Decrease)
30-4104-582.710	PRINC PAYMENTS RD BONDS	\$ -	\$ 250,000	\$ 250,000
30-4104-582.720	INT PAYMENTS TRD BONDS	\$ -	\$ 145,315	\$ 145,315
<b>TOTALS</b>		<b>\$ -</b>	<b>\$ 395,315</b>	<b>\$ 395,315</b>
30-4104-582.761	Transfer to County Transportation TF	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ -</b>	<b>\$ 395,315</b>	<b>\$ 395,315</b>

<b>Debt Services 2018 Road Bond Fund Balance</b>	<b>\$ -</b>
<b>Transfer from General Fund to Balance Fund</b>	<b>\$ -</b>



## COUNTY ROAD BOND FUND

### Revenues

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

### Expenditures

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

<b>County Road Bond Fund Balance</b>	<b>\$ -</b>
<b>Transfer from General Fund to Balance Fund</b>	<b>\$ -</b>

# FIRE TRUST FUND

## Revenues

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

## Expenditures

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

<b>Fire Fund Balance</b>	<b>\$ -</b>
<b>Funds Required from the General Fund</b>	<b>\$ -</b>

## Emergency Medical Services Fund

### Revenues

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

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

### Expenditures

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

**Emergency Medical Services Fund Balance    \$    -**

**Funds Required from the General Fund    \$    132,196**

# SOLID WASTE TRUST FUND

## Revenues

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

<b>22-381-100.00</b>	<b>TRANSFER FROM GENERAL FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL REVENUES</b>	<b>\$ 2,171,744</b>	<b>\$ 2,208,746</b>	<b>\$ 37,002</b>

## Expenditures

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

<b>Solid Waste Fund Balance</b>	<b>\$ -</b>
<b>Funds Required from the General Fund</b>	<b>\$ -</b>

## GRANTS TRUST FUND

### Revenues

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

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

### Expenditures

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

<b>Grants Fund Balance</b>	<b>\$ -</b>
<b>Funds Required from the General Fund</b>	<b>\$ -</b>

**911 TRUST FUND****Revenues**

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

**Expenditures**

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

<b>911 Trust Fund Balance</b>	<b>\$ -</b>
<b>Funds Required from the General Fund</b>	<b>\$ 390,210</b>

**JEFF CO LITERACY ALLIANCE**

**Revenues**

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

**Expenditures**

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

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

## TOURIST DEVELOPMENT TRUST FUND

### Revenues

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

### Expenditures

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

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



### Clerk of the Court - All Sources

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

**Notes:**

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

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



August 15, 2023

Honorable Angela Gray  
Jefferson County Property Appraiser  
angela.gray@jeffersonpa.net

Dear Ms. Angela Gray:

In accordance with section 195.087, Florida Statutes (F.S.), the Department of Revenue (Department) has made necessary changes to your office's Fiscal Year 2023-24 budget based on review of additional information or testimony you or your county commission provided. The enclosed budget reflects these changes.

The statute provides that this final, Department-approved budget may be amended only through a budget amendment at the property appraiser's request or an appeal to the Governor and Cabinet sitting as the Administration Commission. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the property appraiser's workload in the county under review. You must file a written request no later than 15 days following the public hearing to finalize your county's budget and adopt millage rates. The property appraiser or the county commission's presiding officer may file appeals. The filing of an appeal does not relieve the county commission of its obligation to fund the Department-approved final budget during the pendency of the appeal.

The 2023-24 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, the Department will make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

If you have questions about your budget, please contact me at (850) 617-8849.

Sincerely,

Gavrielle Alday  
Budget Manager  
Property Tax Oversight

Enclosure  
cc: Board of County Commissioners

PROPERTY APPRAISER 2023-24 BUDGET REQUEST

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

Increase/Decrease Justification

Personnell Services

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

Operating Expenses

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

# 2023-2024 Budget

## Jefferson County Supervisor of Elections

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

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

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

Security has been added as it's own category - this will take care of any network or physical security requirements

## 2023-2024 BUDGET WORKSHEET

### Sheriff, Jail, Dispatch & Traffic Costs

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

#### SHERIFF & JAIL Revenue

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

<b>TOTAL Supplemental REVENUE</b>	<b>\$856,098</b>
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## 2023-2024 BUDGET WORKSHEET

### Emergency Management Costs

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

## COUNTRY

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 6/30/23	REQUEST 2023-24	(INCREASE/DECREASE)		AMOUNT APPROVED 2023-24	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$361,092	\$440,818	\$234,357	\$455,950	\$15,132	3.43%			
OPERATING EXPENSES (Sch. II)	\$134,774	\$145,900	\$120,437	\$148,400	\$2,500	1.71%			
OPERATING CAPITAL OUTLAY (Sch. III)						-----			
TOTAL EXPENDITURES	\$495,866	\$586,718	\$374,794	\$604,350	\$17,632	3.01%			
NUMBER OF POSITIONS	8	8	8						
COL (5) - (3) COL (6) / (3)									

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	Capital Asphalt	011948525341	CAPITALA	CASA BIANCA RD	322816	09	07	2023	746,251.60
				COUNT 1						
01	2102	State of Florida-DMS	012102513410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	26.28
				COUNT 1						
01	2103	Nabors Gblin & Nickerson	012103514120	NABORSGL	7/2023 MONTHLY SERVI	322853	09	07	2023	11,849.04
01		Nabors Gblin & Nickerson	012103514120	NABORSGL	7/23 LAND CODE REVIS	322853	09	07	2023	1,980.00
01		Nabors Gblin & Nickerson	012103514120	NABORSGL	8/2023 CITY ATTY SERV					11,701.07
01		Nabors Gblin & Nickerson	012103514120	NABORSGL	8/2023 SUPPLUS PROP					1,952.00
01		Nabors Gblin & Nickerson	012103514120	NABORSGL	8/23 SOLAR FARM ORD					936.00
01		Nabors Gblin & Nickerson	012103514120	NABORSGL	8/23 SCHOOL BRD CONV					662.21
01		Nabors Gblin & Nickerson	012103514120	NABORSGL	8/23 LAND DEV CODE R					4,536.00
01		Nabors Gblin & Nickerson	012103514120	NABORSGL	8/23 HOMESTEAD BARN					8,102.27
				COUNT 8						
01	2104	ANSER ADVISORY, LLC	012104513310	ANSERADV	C#G50300701 SW ASSES	322802	09	07	2023	5,875.00
01		ANSER ADVISORY, LLC	012104513310	ANSERADV	C#G50300601 FIRE ASS	322802	09	07	2023	8,125.00
01		CIVICPLUS LLC	012104513310	CIVICPL	MUNICODE FULL SERV O	322821	09	07	2023	950.00
01		MLD Architects LLC	012104513310	MLD	VA EVALUATION	322849	09	07	2023	6,600.00
01		SOUTHEASTERN CONSULTING	012104513310	SOUTHEAS	SOLAR FARM	322867	09	07	2023	1,160.00
01		SOUTHEASTERN CONSULTING	012104513310	SOUTHEAS	OLD LLOYD RD DANGER					2,303.75
01		SOUTHEASTERN CONSULTING	012104513310	SOUTHEAS	OLD LLOYD RD/CR 158A					17,500.00
01		ECBPUB PUBLISHING INC	012104513490	ECBPUB	SOLAR PUBLIC HEARING					577.00
01		ECBPUB PUBLISHING INC	012104513490	ECBPUB	LAND USE HEARINGS AD					461.50
01		ECBPUB PUBLISHING INC	012104513490	ECBPUB	ASSESSMENT MEETING A					685.90
01		ECBPUB PUBLISHING INC	012104513490	ECBPUB	INVITATION TO BID AD					251.80
01		ECBPUB PUBLISHING INC	012104513490	ECBPUB	NOTICE OF INTENT ADS					140.26
01		ECBPUB PUBLISHING INC	012104513490	ECBPUB	BUDGET/TAX INCREASE					692.00
01		J J Keller & Associates	012104513510	JJKELLER	FED LBR LAW UPD DPT	322844	09	07	2023	1,436.26
01		Avenu Insights & Analytic	012104513525	AVENU	4/23 PACE HOST/TECH	322806	09	07	2023	2,463.00
01		Avenu Insights & Analytic	012104513525	AVENU	5/23 PACE HOST/TECH	322806	09	07	2023	2,463.00
01		Avenu Insights & Analytic	012104513525	AVENU	7/23 PACE HOST/TECH	322806	09	07	2023	2,463.00
01		Avenu Insights & Analytic	012104513525	AVENU	8/2023 PACE HOSTING					2,463.00
01		Jefferson Co. Tax Coll.	012104513525	JEFFCOIX	TC PD INV IN ERROR/R					11,960.00
01		Tim Phillips	012104513525	PHILLIPS	NEW COMPUTER SETUP	322858	09	07	2023	11,250.00
				COUNT 20						
01	2211	TC Delivers Mail S&S	012211513510	TCDELIVE	2023 TRIM NOTICE POS					3,753.52
				COUNT 1						
01	2320	Jeff.Co. Clerk of Courts	012320513930	JEFFCLERK	FY2023 SEPTEMBER BUD					36,000.00
				COUNT 1						
01	2322	CenturyLink	012322516410	CENTLINK	A#311120982					60.00
01		State of Florida-DMS	012322516410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	56.52

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#0071841366000	322838	09	07	2023	139.00
01		HiTouch Business Services	012322516510	HITOUCH	SECURITY ENVL JUDGE	322846	09	07	2023	40.98
01		LISTEN TECHNOLOGIES	012322516640	LISTENTE	DEVICES FOR THE COUR	322846	09	07	2023	49.88
				COUNT 5						
01	2324	State of Florida-DMS	012324516410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	60.48
01		Toshiba Financial Service	012324516441	TOSHIBA5	A#0251689390000 CNTY	322875	09	07	2023	19.00
				COUNT 2						
01	2332	CenturyLink	012332516401	LUMEN	A#91487806 SAO					431.70
01		Verizon Wireless	012332516401	VERIZONW	A#74249991100003	322881	09	07	2023	323.36
01		CenturyLink	012332516410	CENTLINK	A#312248787					136.50
01		State Attorney's Office	012332516461	STATIYOF	FY23 APRIL-JUNE IT S	322869	09	07	2023	1.625.01
01		State Attorney's Office	012332516461	STATIYOF	FY23 JUNE-SEPT IT SA	322869	09	07	2023	1.625.01
01		STATE ATTORNEY'S OFFICE	012332516461	STATIY2	BOOMS/STAC PORTAL JU	322870	09	07	2023	1.625.01
				COUNT 6						1.275.00
01	2333	ARTEZIA WATER	012333516341	ARTEZIA	A#302577 MONTHLY SER	322804	09	07	2023	13.00
01		ARTEZIA WATER	012333516341	ARTEZIA	A#30577 WATER					26.75
01		CenturyLink	012333516410	LUMEN	A#91309765	322847	09	07	2023	501.01
01		CenturyLink	012333516410	LUMEN	A#91309765	322847	09	07	2023	501.01
01		Verizon Wireless	012333516410	VERIZONW	A#84217903100001	322881	09	07	2023	72.14
01		Computer Info & Planning	012333516460	COMPIINFO	STACHEB 2.0 SYSTEM M	322822	09	07	2023	500.00
01		Stewart Heating & Cooling	012333516460	STEWARTH	PUBLIC DEFENDER AC R	322871	09	07	2023	257.50
				COUNT 7						
01	2670	CenturyLink	012670519410	CENTLINK	A#312042207					263.65
01		CenturyLink	012670519410	CENTLINK	A#312042207					34.01
01		State of Florida-DMS	012670519410	DEPTMGMT	A#AN2-14844	322829	09	07	2023	37.25
01		State of Florida-DMS	012670519410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	325.26
01		State of Florida-DMS	012670519410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	105.12
01		City of Monticello	012670519430	CITYMONT	A#00010009					426.99
01		Duke Energy	012670519430	DUKE	A#910085449537	322830	09	07	2023	1.776.25
01		Advanced Business Systems	012670519441	ADVBSIN	C#CT1333001	322799	09	07	2023	159.12
01		Advanced Business Systems	012670519441	ADVBSIN	C#CT1333001	322799	09	07	2023	107.09
01		Advanced Business Systems	012670519441	ADVBSIN	C#CT216601	322799	09	07	2023	60.42
01		Advanced Business Systems	012670519441	ADVBSIN	C#CT216601	322799	09	07	2023	62.99
01		Toshiba Financial Service	012670519441	TOSHIBA5	C#CT16601 CREDIT					68.98
01		Mowrey Elevator Co. of FL	012670519460	TOSHIBA5	A#0251689390000 COUR	322875	09	07	2023	692.20
01		Keith Roddenberry	012670519460	MOWREYEL	A#600483 MONTHLY SER					207.33
01		Keith Roddenberry	012670519460	RODDENBE	LAWN SERVICE	322862	09	07	2023	50.00
01		Sanitrol of Tallahassee	012670519460	SONITROL	LAWN SERVICE					50.00
01		Toshiba Financial Service	012670519491	TOSHIBA5	A#RIM601957 FIX SYST	322875	09	07	2023	174.50
01		Amazon Business	012670519520	A#0251689390000	OFFICE SUPPLIES	322800	09	07	2023	24.99
01		HiTouch Business Services	012670519520	AWAZONBU	OFFICE SUPPLIES	322838	09	07	2023	70.35
01		HiTouch Business Services	012670519520	HITOUCH	OFFICE SUPPLIES	322838	09	07	2023	25.60
01		Unifirst Corporation	012670519520	HITOUCH	OFFICE SUPPLIES	322879	09	07	2023	161.55
01				UNIFIRST	C#1311916 BATHROOM/M					

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
01	2670	UniFirst Corporation	012670519520	UNIFIRST	C#1311916 BATHROOM/M	322879	09	07	2023	182.36
01		UniFirst Corporation	012670519520	UNIFIRST	C#1311916 BATHROOM/M	322879	09	07	2023	182.36
01		UniFirst Corporation	012670519520	UNIFIRST	C#1311916 BATHROOM S	322879	09	07	2023	182.36
01		UniFirst Corporation	012670519520	UNIFIRST	C#1311916 BATHROOM S	322879	09	07	2023	182.36
COUNT 26										
01	2671	CenturyLink	012671519410	CENTLINK	A#461036495	322819	09	07	2023	128.59
01		CenturyLink	012671519410	CENTLINK	A#311176920					138.57
01		CenturyLink	012671519410	CENTLINK	A#461036495					132.01
01		CenturyLink	012671519410	CENTLINK	A#312042207					601.56
01		CenturyLink	012671519410	CENTLINK	A#312042207					288.69
01		CenturyLink	012671519410	CENTLINK	A#312042207					155.33
01		CenturyLink	012671519410	CENTLINK	A#312042207					34.00
01		State of Florida-DMS	012671519410	DEPTMGMT	A#AN2-1550	322829	09	07	2023	37.25
01		State of Florida-DMS	012671519410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	131.40
01		State of Florida-DMS	012671519410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	26.28
01		State of Florida-DMS	012671519410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	52.56
01		State of Florida-DMS	012671519410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	52.56
01		CenturyLink	012671519410	LUMEN	A#90902538	322847	09	07	2023	167.79
01		Verizon Wireless	012671519410	VERIZOWM	A#8425435290001 BOCC					20.62
01		City of Monticello	012671519430	CITYMONT	A#00010409					199.36
01		City of Monticello	012671519430	CITYMONT	A#00010215					56.07
01		City of Monticello	012671519430	CITYMONT	A#00010392					49.29
01		City of Monticello	012671519430	CITYMONT	A#00010150					28.13
01		Duke Energy	012671519430	DUKE	A#910085449272	322830	09	07	2023	32.91
01		Duke Energy	012671519430	DUKE	A#910085448578	322830	09	07	2023	32.91
01		Duke Energy	012671519430	DUKE	A#910085450324	322830	09	07	2023	947.49
01		Duke Energy	012671519430	DUKE	A#910085450879	322830	09	07	2023	1.547.00
01		Duke Energy	012671519430	DUKE	A#910085449644					30.79
01		Jefferson Community Water	012671519430	JEFFCOMW	A#93000007581/6708					265.42
01		Register's Mini Storage	012671519430	REGISTMI	A#0212000 9941 S SAL					38.50
01		Royal Mini Storage, Inc.	012671519440	ROYALMIN	9/23 RENT UNIT#17.					225.00
01		Toshiba Financial Service	012671519441	TOSHIBAS	9/23 RENT UNIT#47					110.00
01		ABC Maintenance Services	012671519460	ABCMATINT	A#0251689390000 ANNE	322875	09	07	2023	49.00
01		ABC Maintenance Services	012671519460	ABCMATINT	PUB DEFENDER AC REPA	322798	09	07	2023	647.50
01		ABC Maintenance Services	012671519460	ABCMATINT	WOMEN'S CENTER AC RE	322798	09	07	2023	570.50
01		Big Bend-Eubanks Termite	012671519460	BIGBTTERM	PUB DEFENDER NEW AC	322798	09	07	2023	6.000.00
01		Big Bend-Eubanks Termite	012671519460	BIGBTTERM	A#13572 JCRC 4 RODEN					40.00
01		Big Bend-Eubanks Termite	012671519460	BIGBTTERM	A#8522 CTY OFFC MON					450.00
01		Big Bend-Eubanks Termite	012671519460	BIGBTTERM	A#10206 OLS TERM BND					300.00
01		Big Bend-Eubanks Termite	012671519460	BIGBTTERM	A#9740 LBRY TERM BND					325.00
01		Big Bend-Eubanks Termite	012671519460	BIGBTTERM	A#12663 LLOYD WOMANS					35.00
01		Fortia Services, LLC	012671519460	FOTIA	ANNUAL ANNEX FIRE EXT					358.00
01		LANCE MAXWELL PLUMBING, I	012671519460	MAXWELL	BAL FWD & FC CHARGE					299.32
01		Redwire	012671519460	REDWIRE	A#1M1414 9/23 ANNEX					311.04
01		Sanitrol	012671519460	SANITROL	A#RLM603291 SAO MGT/					104.00
01		GCLMONTICELLO	012671519461	GCLMONTI	GRABBER TOOL					20.99
01		GCLMONTICELLO	012671519461	GCLMONTI	CREDIT CHARGED WRONG					29.99

COUNT 42

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
01	2780	CenturyLink	012780515410	CENTLINK	A#312042207	322829	09	07	2023	110.89
01		State of Florida-DMS	012780515410	DEPTMGMT	A#AN2 COUNTY OFFICES					39.42
01		Verizon Wireless	012780515410	VERIZONW	A#8425435290001 PLAN					80.56
01		Duke Energy	012780515430	DUKE	A#910085450746	322830	09	07	2023	320.98
01		Advanced Business Systems	012780515441	ADVBUSIN	C#CT254801					161.53
01		GREAT AMERICA FINANCIAL	012780515441	GAFS	A#0091868367000	322836	09	07	2023	172.00
01		GREAT AMERICA FINANCIAL	012780515441	GAFS	A#0031868373000					172.00
01		Pitney Bowes Global	012780515441	PITBOGLO	A#0016224117 PLANNIN					87.62
01		ECB PUBLISHING INC	012780515490	ECBPUB	PLANNING PUB HEARING					85.30
				COUNT 9						
01	2781	Capital Asphalt	012781519830	CAPITALA	INDUST PK STORMWATER					18,705.00
01		State of Florida-DMS	012781519830	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	26.28
01		N FL ECONOMIC DEV PARTNER	012781519830	NFLECONO	2023 NFEDP DUES	322854	09	07	2023	1,459.00
				COUNT 3						
01	3102	MADISON COUNTY BOCC	013102553310	MADCBOCC	8/2023 SHARED VSO SW					1,461.27
01		MADISON COUNTY BOCC	013102553310	MADCBOCC	9/2023 SHARED VSO SW					1,461.27
				COUNT 2						
01	3440	CenturyLink	013440524410	CENTLINK	A#312042207	322829	09	07	2023	110.89
01		State of Florida-DMS	013440524410	DEPTMGMT	A#AN2 COUNTY OFFICES					39.42
01		Verizon Wireless	013440524410	VERIZONW	A#8425435290001 BUIL					96.74
01		Duke Energy	013440524430	DUKE	A#910085450746	322830	09	07	2023	320.68
01		Advanced Business Systems	013440524441	ADVBUSIN	C#CT323601	322799	09	07	2023	66.72
01		Pitney Bowes Global	013440524441	PITBOGLO	A#0016224117 BUILDIN					87.61
01		Toshiba Financial Service	013440524441	TOSHIBA5	A#0251689390000 BUIL	322875	09	07	2023	357.10
01		Big Bend Tire	013440524462	BIGBENT1	TIRES AND OIL CHANGE	322813	09	07	2023	996.24
				COUNT 8						
01	3990	Beggs Funeral Home	013990527310	BEGGS	G WEST BODY REMOVAL	322812	09	07	2023	400.00
01		JON R THOMAS MD PA	013990527310	THOMGART	ME WEST/PYATT/BENJAM	322873	09	07	2023	9,540.00
01		UF JACKSONVILLE PHYSICIAN	013990527310	UFJAXPHY	MED EVAL SUS CHILD A	322878	09	07	2023	250.00
				COUNT 3						
01	4212	Animal Medical Clinic*	014212562310	ANIMALCL	EUTHANASTIA X5	322801	09	07	2023	225.00
01		Animal Medical Clinic*	014212562310	ANIMALCL	HOSPICE BEAGLE RESCU	322801	09	07	2023	135.00
01		Animal Medical Clinic*	014212562310	ANIMALCL	EUTHANASTIA X1	322801	09	07	2023	50.00
01		Animal Medical Clinic*	014212562310	ANIMALCL	EUTHANASTIA X1	322801	09	07	2023	50.00
01		Animal Medical Clinic*	014212562310	ANIMALCL	EUTHANASTIA X2	322801	09	07	2023	100.00
01		Animal Medical Clinic*	014212562310	ANIMALCL	EUTHANASTIA X2	322801	09	07	2023	100.00
01		Animal Medical Clinic*	014212562310	ANIMALCL	ABANDONED FOSTER SER	322801	09	07	2023	214.00
01		Delta Land Surveyors	014212562310	DELTA	SURVEY SCHOOL BOARD	322801	09	07	2023	8,500.00
01		SGA SPAY & NEUTER CLINIC	014212562492	SGASPAY	SPAY/NEUTER 7 CATS/1	322865	09	07	2023	70.00
01		SGA SPAY & NEUTER CLINIC	014212562492	SGASPAY	SPAY/NEUTER 6 CATS/1					160.00
01		Animal Medical Clinic*	014212562520	ANIMALCL	TKX ACO NEWELL	322801	09	07	2023	136.45
01		Animal Medical Clinic*	014212562520	ANIMALCL	GABAPENTIN CAT	322801	09	07	2023	3.60

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
01	4212	Animal Medical Clinic*	014212562520	ANIMALCL	CREDELIO CAT	322801	09	07	2023	22.00
01		Monticello Milling Co.	014212562520	MONTIMIL	DOG FEED KENNELS	322852	09	07	2023	100.00
01		Monticello Milling Co.	014212562520	MONTIMIL	DOG FEED KENNELS	322852	09	07	2023	104.00
				COUNT 15						
01	4216	State of Florida-DMS	014216534410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	26.76
01		City of Monticello	014216534430	CITYMONT	A#00050125 1475 S JE					8.27
01		Duke Energy	014216534430	DUKE	A#910085449785	322830	09	07	2023	206.51
01		Jefferson Co. Road Dept.	014216534521	RDEPT	8/2023 FLEET FUEL					349.56
				COUNT 4						
01	4217	Big Bend Tire	014217534460	BIGBENTI	MC#1 FIRE REPAIR					30.00
				COUNT 1						
01	5103	Apalachee Center	015103563811	APAWENHE	7/23 CRISIS UNIT/BAK	322803	09	07	2023	2,972.66
01		Apalachee Center	015103563812	APAWENHE	7/23 DETOX UNIT/MARC	322803	09	07	2023	1,274.00
				COUNT 2						
01	6101	Wes Rushing	016101572130	RUSHINGM	UMP PAY AS OF 8/18/2	322863	09	07	2023	270.00
01		CenturyLink	016101572410	CENTLINK	A#463021743					177.73
01		State of Florida-DMS	016101572410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	52.56
01		Verizon Wireless	016101572410	VERIZONW	A#2250110000001 REC					51.34
01		City of Monticello	016101572430	CITYMONT	A#00020119 1380 MAMI	322820	09	07	2023	59.77
01		Duke Energy	016101572430	DUKE	A#930000012968	322830	09	07	2023	853.83
01		Duke Energy	016101572430	DUKE	A#910085450043					54.87
01		Howdys Rent A Toilet	016101572430	HOWDYS	MAGISSA RV PORTALETS					288.00
01		BASS ELECTRICAL SERVICES	016101572460	BASSELEC	INSTALL 120V FOR CAM	322809	09	07	2023	630.00
01		GCLMONTICELLO	016101572460	GCLMONTI	CLEANING SUPPLIES	322837	09	07	2023	46.74
01		GCLMONTICELLO	016101572460	GCLMONTI	BIG FOGGER	322837	09	07	2023	13.99
01		GCLMONTICELLO	016101572460	GCLMONTI	RAMP BOARDS	322837	09	07	2023	58.10
01		GCLMONTICELLO	016101572460	GCLMONTI	PLUMBING	322837	09	07	2023	65.79
01		GCLMONTICELLO	016101572460	GCLMONTI	TOOLS	322837	09	07	2023	23.77
01		GCLMONTICELLO	016101572460	GCLMONTI	PLUMBING	322837	09	07	2023	34.48
01		GCLMONTICELLO	016101572460	GCLMONTI	SREW WASHERS	322837	09	07	2023	17.36
01		GCLMONTICELLO	016101572460	GCLMONTI	MISC HARDWARE	322837	09	07	2023	5.13
01		GCLMONTICELLO	016101572460	GCLMONTI	LUBRICANT & TORX BIT	322837	09	07	2023	46.96
01		ECB PUBLISHING INC	016101572490	ECBPUB	ADVERTISING	322831	09	07	2023	55.00
01		Monticello Carquest Inc.	016101572520	MONTICARO	C#253 CHAIN SAW PART	322851	09	07	2023	40.41
01		Monticello Carquest Inc.	016101572520	MONTICARO	C#253 SHARPEN CHAIN	322851	09	07	2023	10.00
01		Monticello Carquest Inc.	016101572520	MONTICARO	C#253 BELT & SPINDLE	322851	09	07	2023	237.38
01		Monticello Carquest Inc.	016101572520	MONTICARO	C#253 TRACTOR HOSE	322851	09	07	2023	87.90
01		Monticello Carquest Inc.	016101572520	MONTICARO	C#253 NEW CHAINSAW	322851	09	07	2023	544.19
01		Jefferson Co. Road Dept.	016101572521	RDEPT	AUGUST 2023 FLEET FU	322859	09	07	2023	717.87
01		Odom S Lawn Care & Tree	016101572523	ODOMLAWN	THREE REMOVAL	322855	09	07	2023	900.00
01		BYO RECREATION LLC	016101572640	BYOREC	PLAYGROUND EQUIPMENT	322815	09	07	2023	2,661.00
01		BYO RECREATION LLC	016101572640	BYOREC	PLAYGROUND EQUIPMENT	322815	09	07	2023	9,947.00
01		Corrine S Winner Center	016101572640	CORRINES	TROPHIES	322815	09	07	2023	992.75

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
COUNT 29										
01	6212	CenturyLink	016212571410	CENTLINK	A#312042207	322829	09	07	2023	356.44
01		State of Florida-DMS	016212571410	DEPTMGMT	A#AN2 COUNTY OFFICES					105.12
01		City of Monticello	016212571430	CITYMONT	A#00010166					109.39
01		Duke Energy	016212571430	DUKE	A#910085449397					1,798.23
01		Duke Energy	016212571430	DUKE	A#910085449397					1,848.40
COUNT 5										
01	6213	BRIAN GOLDEN	016213571400	GOLDENB	9/23 TRAVEL ADV ARSL					134.40
01		Logan Roofing	016213571460	LOGANROO	SEMI-ANNUAL ROOF INS					420.00
01		Redwire	016213571460	REDWIRE	A#1M0485 LIBR PANIC	322860	09	07	2023	317.65
01		Redwire	016213571460	REDWIRE	A#1M0485 PANIC SYS	322860	09	07	2023	17.67
01		Amazon Business	016213571491	AMAZONBU	OFFICE SUPPLIES/ORGA	322800	09	07	2023	41.98
01		Amazon Business	016213571520	AMAZONBU	STORYTIME EVENT SUPP	322800	09	07	2023	548.33
01		Amazon Business	016213571520	AMAZONBU	STORYTIME EVENT SUPP	322800	09	07	2023	333.65
01		Amazon Business	016213571520	AMAZONBU	STORYTIME EVENT SUPP	322800	09	07	2023	235.37
01		Amazon Business	016213571520	AMAZONBU	STORYTIME EVENT SUPP	322800	09	07	2023	257.88
01		Amazon Business	016213571520	AMAZONBU	STORYTIME EVENT SUPP	322800	09	07	2023	128.95
01		Amazon Business	016213571520	AMAZONBU	FLYER HOLDERS	322800	09	07	2023	99.98
01		DEMCO	016213571520	DEMCO	SUMMER READING	322800	09	07	2023	28.57
01		Amazon Business	016213571525	AMAZONBU	CIRCULATION DESK MOB	322828	09	07	2023	11,269.99
01		Amazon Business	016213571525	AMAZONBU	TRANSLATOR	322800	09	07	2023	128.00
01		Amazon Business	016213571660	AMAZONBU	PRINTER INK	322800	09	07	2023	85.96
01		Amazon Business	016213571660	AMAZONBU	BOOKS	322800	09	07	2023	124.79
01		Amazon Business	016213571660	AMAZONBU	ACT PREP BOOKS	322800	09	07	2023	53.98
01		Doll YMOO	016213571660	DOLL YMOO	A#FLJEFFERSON IMAGIN					119.65
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	31.86
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	5.10
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	1,978.43
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	110.01
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	75.88
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	37.73
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	153.56
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	39.61
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	169.47
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	23.14
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	13.41
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	376.75
01		Ingram Library Services	016213571660	INGRAM	BOOKS	322839	09	07	2023	45.47
COUNT 31										
01	6302	James Skipworth	016302537340	SKIPWORJ	9/2023 JANITORIAL SE					460.00
01		State of Florida-DMS	016302537410	DEPTMGMT	A#AN2 COUNTY OFFICES	322866	09	07	2023	107.10
01		Verizon Wireless	016302537410	VERIZONW	A#2250110000001 JCE	322829	09	07	2023	51.34
01		Verizon Wireless	016302537410	VERIZONW	A#8425435290001 JCEO					36.07
01		Duke Energy	016302537430	DUKE	A#930000014564					1,170.50
01		Duke Energy	016302537430	DUKE	A#93000007581/1187					169.21
01		Jeff Co. Health Department	016302537430	HEALTH	P#33-97-00002 LUM CO					330.00
01		Toshiba Financial Service	016302537441	TOSHIBA5	A#0251689390000 EXTE	322875	09	07	2023	337.60

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
01	6302	ABC Maintenance Services	016302537460	ABCMANT	MAIN CLASSRM AC REPL	322799	09	07	2023	9,700.00
01		ABC Maintenance Services	016302537460	ABCMANT	BACK CLASSRM AC REPL					9,700.00
01		ABC Maintenance Services	016302537460	ABCMANT	CREDIT					1,077.50
01		Advanced Business Systems	016302537461	ADVBSIN	C#CT332401	322799	09	07	2023	67.09
01		Advanced Business Systems	016302537461	ADVBSIN	C#CT332101					148.22
01		Carl's Small Engine LLC	016302537461	CARL'S	POLE SAW MAINT/REPAI	322818	09	07	2023	106.54
01		Redwire	016302537461	REDWIRE	C#WMI1603 JCEO CCTV					92.04
01		Jefferson Co. Tax Coll.	016302537462	JEFFCO7X	COUNTY 4H REPLACE TA	322843	09	07	2023	32.60
01		Jefferson Co. Road Dept.	016302537521	RDEPT	8/2023 FLEET FUEL					715.45
01		Bass Electrical Services	016302537525	BASSEL	50% HORSE ARENA DEPO					32,895.00
COUNT 18										
01	9999	B&B Porta-Toilets, Inc	019999511990	B&BPORTA	HALL PARK PORTALET	322807	09	07	2023	195.00
01		City of Monticello	019999511990	CITYMONT	LOUISIANA ST PAVING					4,400.00
01		City of Monticello	019999511990	CITYMONT	SUZANNA ST PAVING SH					4,400.00
01		City of Monticello	019999511990	CITYMONT	SIMPSON ST PAVING SH					8,750.00
01		Jefferson Community Water	019999511990	JEFFCOMM	A#0201800 HALL PARK					203.36
COUNT 5										
11	4102	Cintas	114102541341	CINTAS	P#19616374 UNIFORM R	906535	09	07	2023	117.42
11		Cintas	114102541341	CINTAS	P#19616374 UNIFORM R	906535	09	07	2023	107.09
11		Cintas	114102541341	CINTAS	P#19616374 UNIFORM R					117.42
11		Cintas	114102541341	CINTAS	P#19616374 UNIFORM R					117.42
11		ELI ROBERTS & SONS	114102541341	ELTROB	UNLEADED PUMP REPAIR					375.00
11		Mobile Communications	114102541341	MOBILECO	C#9501 GPS MONTHLY S					523.75
11		Vector Security	114102541341	VECTOR	A#6478853 MONTHLY SE	906544	09	07	2023	39.62
11		Vector Security	114102541341	VECTOR	A#6478853 MONTHLY SE					496.69
11		CenturyLink	114102541410	CENTLINK	A#312168304					21.65
11		Verizon Wireless	114102541410	VERIZONW	A#842543529000001					154.02
11		Verizon Wireless	114102541410	VERIZONW	A#222501100000001					86.59
11		City of Monticello	114102541430	CITYMONT	A#00050112 1484 S JE					21.77
11		City of Monticello	114102541430	CITYMONT	A#00050479 1456 MQ H					32.95
11		DoorKing INC	114102541430	DOORKING	GATE ENTRY MONTHLY S					342.89
11		Duke Energy	114102541430	DUKE	A#910085448247	906537	09	07	2023	1,091.83
11		Duke Energy	114102541430	DUKE	A#930000014176					95.00
11		Potty Man Portables	114102541430	POTTYMAN	PORTALET RENTAL					30.77
11		TRI-COUNTY ELECTRIC COOPE	114102541430	TRICOUNT	A#72001059001 N SALT					30.77
11		TRI-COUNTY ELECTRIC COOPE	114102541430	TRICOUNT	A#72001059012 HNY 90					30.77
11		TRI-COUNTY ELECTRIC COOPE	114102541430	TRICOUNT	A#72001059006 EL DES					372.99
11		TRI-COUNTY ELECTRIC COOPE	114102541430	TRICOUNT	A#72001059014 GAMBLE					172.10
11		Toshiba Financial Service	114102541441	TOSHIBA5	A#0251689390000 ROAD	906543	09	07	2023	82,202.32
11		Santander Leasing LLC	114102541442	SANTANDE	C#0020024928000 #106	906542	09	07	2023	18.42
11		Advanced Business Systems	114102541461	ADVBSIN	C#CT332701	906532	09	07	2023	26.78
11		Advanced Business Systems	114102541461	ADVBSIN	C#CT335601	906532	09	07	2023	22.82
11		Advanced Business Systems	114102541461	ADVBSIN	3RD REMOTE ADDED #60					824.80
11		AG-PRO Companies	114102541462	AGPRO	REPAIR #67	906534	09	07	2023	845.50
11		Beard Equipment Company	114102541462	BEARD	REPAIR #37 3RD FUNCT	906538	09	07	2023	375.00
11		McClellan Five, LLC	114102541462	MCCLELLA	3RD REMOTE #37	906533	09	07	2023	751.30
11		AG-PRO Companies	114102541463	AGPRO						

FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
11	4102	AG-PRO Companies	114102541463	AGPRO	LH GLASS DORR #59	906534	09	07	2023	708.54
11		Beard Equipment Company	114102541463	BEARD	DURAWAX CUT 6" BLADE	906539	09	07	2023	954.12
11		Monticello Carquest Inc.	114102541463	MONTICARQ	#11 REPAIR SUPPLIES	906539	09	07	2023	472.94
11		Monticello Carquest Inc.	114102541463	MONTICARQ	AC PAG 46 OIL #11	906539	09	07	2023	12.32
11		Monticello Carquest Inc.	114102541463	MONTICARQ	OIL/HOSE/GATE/FITTING	906539	09	07	2023	355.70
11		Monticello Carquest Inc.	114102541463	MONTICARQ	CHAIN SAW PARTS					853.79
11		Monticello Carquest Inc.	114102541463	MONTICARQ	COMPRESSOR/REFRIGERA					639.99
11		O'Reilly Automotive. Inc.	114102541463	O'REILLY	OIL & HYD FILTER #11	906540	09	07	2023	475.60
11		O'Reilly Automotive. Inc.	114102541463	O'REILLY	ACP W/ GAUGE & FROG	906540	09	07	2023	199.95
11		O'Reilly Automotive. Inc.	114102541463	O'REILLY	SHOP SUPPLIES #11/60	906540	09	07	2023	454.34
11		Creative Stitches	114102541520	CREATIVE	DECALS & NUMBERS	906536	09	07	2023	440.40
11		Crystal Springs	114102541520	CRYSTALS	C#671493115070266 WA					106.43
11		GCLMONTICELLO	114102541520	GCLMONTI	CHARGED TO WRONG ACC					35.98
11		GCLMONTICELLO	114102541520	GCLMONTI	50' BR5 IMP SPRINKLER					7.10
11		GCLMONTICELLO	114102541520	GCLMONTI	BULBS CHARGED WRONG					7.10
11		GCLMONTICELLO	114102541520	GCLMONTI	CREDIT CHARGED WRONG					91.44
11		GCLMONTICELLO	114102541520	GCLMONTI	SAFETY VEST					91.44
11		GCLMONTICELLO	114102541520	GCLMONTI	SAFETY VEST CREDIT					61.44
11		Jones Welding & Industria	114102541520	JONESWEL	MONTHLY SERVICE					106.33
11		Monticello Carquest Inc.	114102541520	MONTICARQ	CHARGED TO WRONG ACC	906539	09	07	2023	25.90
11		Monticello Carquest Inc.	114102541520	MONTICARQ	BRUSH FLO THRU 10	906539	09	07	2023	25.90
11		Monticello Carquest Inc.	114102541520	MONTICARQ	FUNNEL/HEAD/OIL ABSO	906539	09	07	2023	165.22
11		Monticello Carquest Inc.	114102541520	MONTICARQ	SHOP SUPPLIES					26.78
11		O'Reilly Automotive. Inc.	114102541520	O'REILLY	SHOP SUPPLIES	906540	09	07	2023	97.95
11		Safety-Kleen Systems. Inc	114102541520	SAFETYKL	PARTS WASHER SOLVANT	906541	09	07	2023	53.16
11		ELI ROBERTS & SONS	114102541521	ELIROB	UNLEADED GAS					14,922.57
11		ELI ROBERTS & SONS	114102541521	ELIROB	DIESEL					11,103.65
COUNT 59										
14	3101	Grainger	143101521360	GRAINGER	G#JAGD8C075 DRUG TES					2,146.00
14		Jefferson Co. School Bd.	143101521390	JEFFCOSC	10-12/22 SLOSBERG DR	322841	09	07	2023	1,923.03
14		Jefferson Co. School Bd.	143101521390	JEFFCOSC	1-3/23 SLOSBERG DRIV	322841	09	07	2023	2,429.62
14		Jefferson Co. School Bd.	143101521390	JEFFCOSC	4-6/23 SLOSBERG DRIV	322841	09	07	2023	2,163.90
14		Thomson Nest	143101521450	THOMSONW	A#1004054973 LAW LBR					612.00
14		Brianne Beck	143101521540	BECKB	HCN L3 TRAIN PER DTE	322811	09	07	2023	245.00
14		DATAWORKS PLUS LLC	143101521812	DATAWORK	G#C8C216 FALCON RAP1	322827	09	07	2023	37,409.00
14		Jeff Cnty Sheriff's Offic	143101521930	JEFFCOSH	SEPTEMBER 2023 BUDGE	322842	09	07	2023	410,850.13
14		L3HARRIS TECHNOLOGIES INC	143101521931	L3HARRIS	AUG-SEPT 2023 ACCESS					3,108.00
14		McDonald Tower Service	143101521931	MCDONTOM	PARTS/LABOR COMM TWR					1,500.00
COUNT 10										
19	3211	State of Florida-DMS	193211522410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	13.14
19		State of Florida-DMS	193211522410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	54.41
19		Duke Energy	193211522410	DUKE	A#930000012356	322830	09	07	2023	50.64
19		Duke Energy	193211522410	DUKE	A#930000012356	322830	09	07	2023	52.12
19		Verizon Wireless	193211522410	VERIZONW	A#8425435290001 FIRE					108.21
19		City of Monticello	193211522430	CITYMONT	A#00050135					55.24
19		City of Monticello	193211522430	CITYMONT	A#00050135					9.71
19		City of Monticello	193211522430	CITYMONT	A#00050135					7.47



FUND	DEPT	VENDOR NAME	ACCT. NO.	VENDOR NO.	TRANS Descr.	CHECK NO.	CHECK MONTH	CHECK DAY	CHECK YEAR	TRANS AMOUNT
19	3211	Duke Energy	193211522430	DUKE	A#910085450473	322830	09	07	2023	583.70
19		Duke Energy	193211522430	DUKE	A#910085450473	322830	09	07	2023	595.70
19		Duke Energy	193211522430	DUKE	A#9300000758176826	322830	09	07	2023	32.92
19		Toshiba Financial Service	193211522461	TOSHIBA4	A#0151483084000	322874	09	07	2023	99.00
19		Advanced Business Systems	193211522461	ADVBSIN	C#1292201	322799	09	07	2023	28.75
19		Advanced Business Systems	193211522461	ADVBSIN	C#1292201					16.35
19		Big Bend Tire	193211522463	BIGBENTT	STATION TRUCK AC					127.70
19		GCLMONTICELLO	193211522520	GCLMONTI	CHAINSAM CHAIN					55.98
19		Monticello Carquest Inc.	193211522520	MONTICARQ	C#262 OIL DRY	322851	09	07	2023	55.56
19		Monticello Carquest Inc.	193211522520	MONTICARQ	C#262 OIL DRY	322851	09	07	2023	55.56
19		Monticello Carquest Inc.	193211522520	MONTICARQ	CHAINSAM FUEL/OIL					88.58
19		Monticello Carquest Inc.	193211522520	MONTICARQ	MOWER BLADES					151.34
19		Monticello Carquest Inc.	193211522520	MONTICARQ	CHAINSAM CHAINS					130.98
19		Monticello Carquest Inc.	193211522520	MONTICARQ	CHAINSAM FUEL/OIL					129.99
19		Monticello Carquest Inc.	193211522520	MONTICARQ	CHAINSAM CHAINS					196.47
19		Jefferson Co. Road Dept.	193211522521	RDDPT	8/2023 FIRE FLEET FU					717.54
19		Lexipol	193211522540	LEXIPOL	ONLINE TRAINING RENE					1.124.76
19		Capital City Pest	193211522620	CAPPEST	A#1502 WFFD PEST CON	322817	09	07	2023	65.00
19		Duke Energy	193211522620	DUKE	A#930000012356	322830	09	07	2023	126.75
19		Duke Energy	193211522620	DUKE	A#930000012356	322830	09	07	2023	120.15
19		Jefferson Community Water	193211522620	JEFFCOMW	A#0311200 WFFD WATER					38.79
19		Jefferson Co. Road Dept.	193211522620	RDDPT	8/2023 WFFD FLEET FU					71.91
19		Duke Energy	193211522621	DUKE	A#930000012356	322830	09	07	2023	245.15
19		Duke Energy	193211522621	DUKE	A#930000012356	322830	09	07	2023	241.18
19		Jefferson Community Water	193211522621	JEFFCOMW	A#0403700 8747 OLD L	322840	09	07	2023	225.16
19		Jefferson Community Water	193211522621	JEFFCOMW	A#0311200 LVFD WATER					227.17
19		TRI-COUNTY ELECTRIC COOPE	193211522623	TRICOUNT	A#87301001001 AVFD	322877	09	07	2023	28.72
COUNT 35										
22	4212	Restoration Assistance	224212534315	RESTORAT	7/2023 LANDFILL MAIN					2 250.00
22		Aucilla Area Solid Waste	224212534340	AUCILLAA	JUNE 2023 TIPPING FE	322805	09	07	2023	29.303.07
22		Aucilla Area Solid Waste	224212534340	AUCILLAA	7/2023 TIPPING FEES					26.387.06
22		UniFirst Corporation	224212534341	UNIFIRST	C#1237569 EMPLOYEE U	322879	09	07	2023	145.27
22		UniFirst Corporation	224212534341	UNIFIRST	C#1237569 EMPLOYEE U	322879	09	07	2023	127.90
22		UniFirst Corporation	224212534341	UNIFIRST	C#1237569 EMPLOYEE U	322879	09	07	2023	127.90
22		UniFirst Corporation	224212534341	UNIFIRST	C#1237569 EMPLOYEE U	322879	09	07	2023	145.27
22		UniFirst Corporation	224212534341	UNIFIRST	C#1237569 EMPLOYEE U					145.27
22		CenturyLink	224212534410	CENTLINK	A#461036495	322819	09	07	2023	145.27
22		CenturyLink	224212534410	CENTLINK	A#461036495					97.00
22		State of Florida-DMS	224212534410	DEPTMGT	A#312042207					99.58
22		Verizon Wireless	224212534410	VERIZONW	A#AN2 COUNTY OFFICES	322829	09	07	2023	94.34
22		Verizon Wireless	224212534410	VERIZONW	A#2250110000001 SLD					78.84
22		City of Monticello	224212534430	CITYMONT	A#8425435290001 SOLI					102.68
22		City of Monticello	224212534430	CITYMONT	A#00050204 US 19 SOLI	322820	09	07	2023	130.10
22		City of Monticello	224212534430	CITYMONT	A#00050206 1697 S JE	322820	09	07	2023	24.89
22		City of Monticello	224212534430	CITYMONT	A#00050206 SW MAIN Y					37.76
22		City of Monticello	224212534430	CITYMONT	A#00050206 SW OFFICE					31.77
22		Duke Energy	224212534430	DUKE	A#910085448429	322830	09	07	2023	39.62
22		Duke Energy	224212534430	DUKE	A#930000014879/6394	322830	09	07	2023	421.26
22		Duke Energy	224212534430	DUKE	A#930000014879/6493	322830	09	07	2023	112.21
22		Duke Energy	224212534430	DUKE						195.50

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22	4212	Duke Energy	224212534430	DUKE	A#930000014879/7139	322830	09	07	2023	32.92
22		Duke Energy	224212534430	DUKE	A#930000014879/2144	322830	09	07	2023	85.53
22		Duke Energy	224212534430	DUKE	A#930000014879/0730	322830	09	07	2023	36.80
22		Duke Energy	224212534430	DUKE	A#930000014879/2056	322830	09	07	2023	112.09
22		Duke Energy	224212534430	DUKE	A#930000014879/4992	322830	09	07	2023	126.30
22		Duke Energy	224212534430	DUKE	A#930000014879/1171	322830	09	07	2023	30.80
22		Jefferson Community Water	224212534430	JEFFCOMM	A#0320500 10705 GAMB	322830	09	07	2023	43.06
22		Jefferson Community Water	224212534430	JEFFCOMM	A#0415600 8747 OLD L	322840	09	07	2023	38.50
22		Jefferson Community Water	224212534430	JEFFCOMM	A#0424100 1389 NASH	322840	09	07	2023	45.06
22		Jefferson Community Water	224212534430	JEFFCOMM	A#0415600 8747 OLD L	322840	09	07	2023	44.20
22		Jefferson Community Water	224212534430	JEFFCOMM	A#0320500 10705 GAMB	322840	09	07	2023	45.06
22		Jefferson Community Water	224212534430	JEFFCOMM	A#0424100 1389 NASH	322877	09	07	2023	38.50
22		TRI-COUNTY ELECTRIC COOPE	224212534430	TRICOUNT	A#72001059005 PINCKN	322877	09	07	2023	75.97
22		TRI-COUNTY ELECTRIC COOPE	224212534430	TRICOUNT	A#72001059008 AUCILL	322877	09	07	2023	59.41
22		TRI-COUNTY ELECTRIC COOPE	224212534430	TRICOUNT	A#72001059009 WACISS	322877	09	07	2023	120.36
22		TRI-COUNTY ELECTRIC COOPE	224212534430	TRICOUNT	A#72001059010 FULFOR	322877	09	07	2023	92.63
22		TRI-COUNTY ELECTRIC COOPE	224212534430	TRICOUNT	A#72001059011 LLOYD	322877	09	07	2023	177.60
22		TRI-COUNTY ELECTRIC COOPE	224212534430	TRICOUNT	A#72001059013 AUCILL	322877	09	07	2023	50.72
22		TRI-COUNTY ELECTRIC COOPE	224212534430	TRICOUNT	A#72001059005 PINCKN	322877	09	07	2023	76.86
22		TRI-COUNTY ELECTRIC COOPE	224212534430	TRICOUNT	A#72001059008 AUCILL	322877	09	07	2023	60.62
22		TRI-COUNTY ELECTRIC COOPE	224212534430	TRICOUNT	A#72001059009 WACISS	322877	09	07	2023	129.90
22		TRI-COUNTY ELECTRIC COOPE	224212534430	TRICOUNT	A#72001059009 FULFOR	322877	09	07	2023	97.03
22		TRI-COUNTY ELECTRIC COOPE	224212534430	TRICOUNT	A#72001059011 LLOYD	322877	09	07	2023	188.44
22		TRI-COUNTY ELECTRIC COOPE	224212534430	TRICOUNT	A#72001059013 AUCILL	322877	09	07	2023	51.58
22		Kent Bass	224212534440	BASSKENT	7-9/23 FULFORD RD LE	322826	09	07	2023	1,500.00
22		CSX Transportation Inc	224212534440	CSX	EY2023 NEW MONT SITE	322826	09	07	2023	1,658.30
22		Mitchell McElroy	224212534440	MCELROYM	7-9/23 NASH RD LEASE	322799	09	07	2023	1,600.00
22		Walker & Sons	224212534440	WALKERS	7-9/23 BASSESTT RD L	322799	09	07	2023	450.00
22		Advanced Business Systems	224212534441	ADVBUSTN	C#CT332501	322799	09	07	2023	28.86
22		Advanced Business Systems	224212534441	ADVBUSTN	C#CT332501	322799	09	07	2023	36.90
22		Toshiba Financial Service	224212534441	TOSHIBAS	A#0251689390000 SOLI	322876	09	07	2023	118.00
22		Tower Compactor Rentals	224212534441	TOWERCOM	COMPACTOR MAIN YARD	322876	09	07	2023	474.97
22		Tower Compactor Rentals	224212534441	TOWERCOM	COMPACTOR NEW MONTIC	322876	09	07	2023	474.97
22		Tower Compactor Rentals	224212534441	TOWERCOM	COMPACTORS NASH	322876	09	07	2023	949.94
22		Tower Compactor Rentals	224212534441	TOWERCOM	COMPACTOR WACISSA	322876	09	07	2023	474.97
22		Tower Compactor Rentals	224212534441	TOWERCOM	COMPACTOR FULFORD	322876	09	07	2023	474.97
22		Tower Compactor Rentals	224212534441	TOWERCOM	COMPACTOR AUCILLA	322876	09	07	2023	474.97
22		Tower Compactor Rentals	224212534441	TOWERCOM	COMPACTORS LLOYD	322876	09	07	2023	474.97
22		COUNTRY MILE COMPUTERS	224212534441	COUNTRYM	REPLACE BROKE ESTOP	322825	09	07	2023	555.40
22		Big Bend Tire	224212534461	BIGBENT	SETUP BACKUP HARD DR	322813	09	07	2023	209.99
22		Big Bend Tire	224212534462	BIGBENT	TIRE REPAIR FL2	322813	09	07	2023	65.00
22		Big Bend Tire	224212534462	BIGBENT	NEW TIRE C2	322813	09	07	2023	221.00
22		Big Bend Tire	224212534462	BIGBENT	TIRE REPLACED X2 FL2	322813	09	07	2023	130.00
22		Big Bend Tire	224212534462	BIGBENT	R9 PM SERVICE	322813	09	07	2023	130.00
22		Big Bend Tire	224212534462	BIGBENT	R9 TIRES X3	322813	09	07	2023	130.00
22		FourStar Freightliner, Inc	224212534462	FOURSTAR	R15 REPLACED X3 TIRE	322835	09	07	2023	724.47
22		FourStar Freightliner, Inc	224212534462	FOURSTAR	AC COMPRESSOR R10	322835	09	07	2023	194.00
22		PARKWAY WRECKER SERVICE I	224212534462	FOURSTAR	R10 SENSOR REGULATOR	322856	09	07	2023	1,571.37
22		PERFORMANCE PETERBILT	224212534462	PARKWAY	TOW G2 PETERBILT	322856	09	07	2023	39.95
22		Rudy Scheese Welding Co.	224212534462	PERFOPET	DIFFERENTIAL PRESS S	322857	09	07	2023	626.25
22		McClellan Five, LLC	224212534462	SCHFEESER	G2 REPAIR BOOM	322857	09	07	2023	2,351.70
22			224212534463	MCCLELLA	BAILER CYLINDER SEAL	322848	09	07	2023	546.69

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22	4212	Monticello Carquest Inc.	224212534463	MONTICARQ	TRAILER WIRING HARNE	322851	09	07	2023	58.10
22		Monticello Carquest Inc.	224212534463	MONTICARQ	TESTER CRIMPER WIRIN	322851	09	07	2023	10.44
22		Monticello Carquest Inc.	224212534463	MONTICARQ	HYD HOSE BULK G2	322851	09	07	2023	179.80
22		Monticello Carquest Inc.	224212534463	MONTICARQ	HEADLIGHT FL2	322851	09	07	2023	18.99
22		Monticello Carquest Inc.	224212534463	MONTICARQ	FL2 FLEX HYDRAULIC H					17.59
22		Monticello Carquest Inc.	224212534463	MONTICARQ	G1 WIPER BLADE					21.98
22		O'Reilly Automotive, Inc.	224212534463	OREILLY	FL2 WIPER BLADE					55.58
22		Right Way Welding & Fabri	224212534463	RIGHTWEL	COMPACTOR REPAIRED	322861	09	07	2023	2.912.88
22		Right Way Welding & Fabri	224212534463	RIGHTWEL	8 YD REPAIRED	322861	09	07	2023	362.15
22		Right Way Welding & Fabri	224212534463	RIGHTWEL	20 YD REPAIRED	322861	09	07	2023	655.90
22		Rudy Scheese Welding Co.	224212534463	SCHESER	COMPACTOR ANCHOR BOL	322864	09	07	2023	350.00
22		Wastebuilt	224212534463	WASTEBUT	FL2 ARM CYLINDER					350.00
22		Tallahassee Memorial	224212534491	TALLMEMO	L GRIFFIN DRUG SCREE	322872	09	07	2023	1.052.09
22		GCLMONTICELLO	224212534510	GCLMONTI	CLEANING SUPPLIES/BA	322837	09	07	2023	198.00
22		GCLMONTICELLO	224212534510	GCLMONTI	KEY & LIGHTBULBS					39.51
22		Beall Tire Company	224212534520	BEALL	TIRES X4 CDI TRUCKS	322810	09	07	2023	15.99
22		GCLMONTICELLO	224212534520	BEALL	11R22.5 TRES X4					965.84
22		GCLMONTICELLO	224212534520	GCLMONTI	MURIATIC ACID	322837	09	07	2023	878.04
22		Mobile Communications	224212534520	GCLMONTI	GATE KEY	322837	09	07	2023	1.50
22		Pro Chem, Inc.	224212534520	MOBILECO	FLEET GPS	322850	09	07	2023	314.25
22		ELI ROBERTS & SONS	224212534521	PRO-CHEM	ELECTROLYTE PACKS &					424.15
22		ELI ROBERTS & SONS	224212534521	ELIROB	BOBCAT DIESEL					162.61
22		First Call Truck Parts	224212534521	ELIROB	FUEL PUMP DOWN STORM					76.04
22		Monticello Carquest Inc.	224212534521	FIRSTCAL	FLEET DEF	322851	09	07	2023	234.30
22		Monticello Carquest Inc.	224212534521	MONTICARQ	HYD OIL BULK					434.10
22		Monticello Carquest Inc.	224212534521	MONTICARQ	FUEL TREATMENT					299.94
22		Monticello Carquest Inc.	224212534521	MONTICARQ	JULY 2023 FLEET FUEL	322859	09	07	2023	10.00
22		Jefferson Co. Road Dept.	224212534521	RDDPT	8/2023 FLEET FUEL					7.267.47
22		SOUTHERN QUALITY PROPANE	224212534521	RDDPT	FORKLIFT PROPANE	322868	09	07	2023	9.606.56
22		USA OIL LLC	224212534521	SOUTHQUA	RECYCLED OIL	322880	09	07	2023	48.95
22		USA OIL LLC	224212534521	USA OIL	RECYCLED OIL					75.00
22		Monticello Carquest Inc.	224212534521	USA OIL	CHAINS&W GENERATR GA					75.00
22		Monticello Milling Co.	224212534522	MONTICARQ	CHAINSAW GENERATR GA					596.69
22		Santander Leasing LLC	224212534522	MONTIMIL	SPRAYER	322852	09	07	2023	24.00
22			224212534640	SANTANDE	C#0020024918000 RI5					41.409.65
23	2911	Verizon Wireless	232911525410	VERIZONW	COUNT 109 A#52347594300002 E91	322881	09	07	2023	40.28
25	1945	DebrisTech LLC	251945525341	DEBRISTE	COUNT 1 DEBRIS MONITORING SE					4,995.55
28	3211	WILLIAM THOMAS ARTHUR	283211526150	ARTHURTO	COUNT 1					
28		Aaron Baker	283211526150	BAKERA	8/25 FOOTBALL GAME C					160.00
28		Aaron Baker	283211526150	BAKERA	9/7 FOOTBALL GAME CO					120.00
28		Chase Hunter Barineau	283211526150	BARINECH	9/8 FOOTBALL GAME CO					120.00
28		Derrick Burrus	283211526150	BURRUSDE	8/18 FOOTBALL GAME C	322808	09	07	2023	120.00
28		Nicholas Buzbee	283211526150	BUZBEENI	9/8 FOOTBALL GAME CO					120.00
					8/18 FOOTBALL GAME C	322814	09	07	2023	120.00

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28	3211	Isaac Nehemiah Coston	283211526150	COSTONIS	8/18 FOOTBALL GAME C	322824	09	07	2023	120.00
28		SEAN EVANS	283211526150	EVANSSEA	8/18 FOOTBALL GAME C	322834	09	07	2023	120.00
28		SEAN EVANS	283211526150	EVANSSEA	9/8 FOOTBALL GAME C					120.00
28		Ryan Christopher Flynt	283211526150	FLYNTRYA	9/8 FOOTBALL GAME C					120.00
28		MATT POSTON	283211526150	POSTONWA	8/25 FOOTBALL GAME C					160.00
28		Joey Tillman	283211526150	TILLMANJ	9/7 FOOTBALL GAME C					120.00
28		EMS Management &	283211526320	EMSMC	MONTHLY BILLING COLL	322832	09	07	2023	4,930.41
28		ESO Solutions, Inc.	283211526320	ESO	EHR STE/BILL INTERFA	322833	09	07	2023	2,004.98
28		ESO Solutions, Inc.	283211526320	ESO	EHR CONNECTION	322833	09	07	2023	225.61
28		State of Florida-DMS	283211526320	ES0	HANDTEV INTEGRATION	322833	09	07	2023	395.00
28		State of Florida-DMS	283211526410	DEPTMGMT	A#AN2 COUNTY OFFICES	322833	09	07	2023	13.14
28		Verizon Wireless	283211526410	DEPTMGMT	A#AN2 COUNTY OFFICES	322829	09	07	2023	78.84
28		City of Monticello	283211526430	VERIZONW	A#8425435290001 EMS					108.21
28		City of Monticello	283211526430	CITYMONT	A#00050133					55.25
28		City of Monticello	283211526430	CITYMONT	A#00050135					9.70
28		Duke Energy	283211526430	CITYMONT	A#00050135					7.47
28		Duke Energy	283211526430	DUKE	A#910085450473	322830	09	07	2023	583.71
28		Toshiba Financial Service	283211526441	DUKE	A#910085450473	322830	09	07	2023	595.71
28		Advanced Business Systems	283211526461	TOSHIBA4	A#9151483084000	322874	09	07	2023	98.00
28		Advanced Business Systems	283211526461	ADVBUSIN	C#CT292201	322799	09	07	2023	28.75
28		Big Bend Tire	283211526462	ADVUSIN	C#CT292201					16.34
28		Big Bend Tire	283211526462	BIGBENT1	TIRES 3-2					110.00
28		Big Bend Tire	283211526463	BIGBENT1	3-2 OIL CHANGE	322813	09	07	2023	135.00
28		Big Bend Tire	283211526463	BIGBENT1	STATION TRUCK AC					127.70
28		Big Bend Tire	283211526463	BIGBENT1	PRESSURE SWITCH 3-4					196.42
28		Big Bend Tire	283211526463	BIGBENT1	TIRES 3-2					711.98
28		Agency for Health Care, Ad	283211526520	AHCA	FY22/23 MCO PEMTIT	322882	09	11	2023	70,968.62
28		Jefferson Co. Road Dept.	283211526521	RDEPT	8/2023 EMS FLEET FUE					5,175.64
28		Jones Welding & Industria	283211526522	JONESWEL	OXYGEN	322845	09	07	2023	222.16
28		Jones Welding & Industria	283211526522	JONESWEL	CYLINDER RENTAL					564.19
28		Lexipol	283211526580	LEXIPOL	ONLINE TRAINING RENE					1,124.76
COUNT 37										
29	2781	NORTH FL WILDLIFE CENTER	292781519340	NFWCNTR	WHEELCHAIR RAMP FOR					8,500.00
29		Sinclair Broadcast Group	292781519340	SINCLAIR	23 WATERMELON FEST T					1,090.00
29		Sinclair Broadcast Group	292781519340	SINCLAIR	23 WATERMELON FEST E					1,000.00
COUNT 3										
FINAL TOTAL										
COUNT 510										

\*\*\* END OF REPORT \*\*\*

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VENDOR NAME	DUE DATE	PURCHASE ORDER NUMBER	INVOICE NUMBER	DUE DATE	TY VOUCHER PE NUMBER	TRANSACTION DESCRIPTION	TRANS AMOUNT	DISC/WITH AMOUNT
CASH CODE-01001		G/L CASH ACCOUNT-011010000				CASH-CHECKING-GEN. FUND		
ABC Maintenance Services	09/20/2023	-	CREEXT	08/23/2023	VR 01092023-112	CREDIT	-1077.50	.00
ABC Maintenance Services	09/20/2023	-	05144	06/15/2023	VR 01092023-111	BACK CLASSRM AC REPLACMT	9700.00	.00
ABC Maintenance Services	09/20/2023	-	05149	06/15/2023	VR 01092023-110	MAIN CLASSRM AC REPLACMT	9700.00	.00
CHECK TO VENDOR==>VENDOR ABCMAINT ABC Maintenance Services TOTALS							18322.50	.00
Advanced Business System	09/20/2023	-	216601CR	08/28/2023	VR 01092023-179	C#CT216601 CREDIT	-68.98	.00
Advanced Business System	09/20/2023	-	428152	08/24/2023	VR 01092023-096	C#CT254801	161.53	.00
Advanced Business System	09/20/2023	-	428706	09/06/2023	VR 01092023-019	C#CT332101	148.22	.00
Advanced Business System	09/20/2023	-	428707	09/06/2023	VR 28092023-181	C#CT292201	16.34	.00
CHECK TO VENDOR==>VENDOR ADVBUSIN Advanced Business Systems TOTALS							257.11	.00
ARTEZIA WATER	09/20/2023	-	0586937	09/12/2023	VR 01092023-001	A#302577 WATER	26.75	.00
CHECK TO VENDOR==>VENDOR ARTEZIA ARTEZIA WATER TOTALS							26.75	.00
WILLIAM THOMAS ARTHUR	09/20/2023	-	0823FBTA	09/12/2023	VR 28092023-073	8/25 FOOTBALL GAME COVERG	160.00	.00
CHECK TO VENDOR==>VENDOR ARTHURTO WILLIAM THOMAS ARTHUR TOTALS							160.00	.00
Aucilla Area Solid Waste	09/20/2023	-	7312023	07/31/2023	VR 22092023-053	7/2023 TIPPING FEES	26387.06	.00
CHECK TO VENDOR==>VENDOR AUCILLAA Aucilla Area Solid Waste TOTALS							26387.06	.00
Avenu Insights & Analyti	09/20/2023	-	VB047456	08/24/2023	VR 01092023-129	8/2023 PACE HOSTING	2463.00	.00
CHECK TO VENDOR==>VENDOR AVENU Avenu Insights & Analytic TOTALS							2463.00	.00
Aaron Baker	09/20/2023	-	0923FBAB	09/12/2023	VR 28092023-074	9/7 FOOTBALL GAME COVERAG	120.00	.00
Aaron Baker	09/20/2023	-	0923FBAB	09/12/2023	VR 28092023-076	9/8 FOOTBALL GAME COVERAG	120.00	.00
CHECK TO VENDOR==>VENDOR BAKERA Aaron Baker TOTALS							240.00	.00
Bass Electrical Services	09/20/2023	-	6604	08/28/2023	VR 01092023-109	50% HORSE ARENA DEPOSIT	32895.00	.00
CHECK TO VENDOR==>VENDOR BASSEL Bass Electrical Services TOTALS							32895.00	.00
Kent Bass	09/20/2023	-	FY23Q4KB	07/01/2023	VR 22092023-138	7-9/23 FULFORD RD LEASE	1500.00	.00
CHECK TO VENDOR==>VENDOR BASSKENT Kent Bass TOTALS							1500.00	.00
Beall Tire Company	09/20/2023	-	1126407	08/28/2023	VR 22092023-049	11R22.5 TIRES x4	878.04	.00

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CHECK TO VENDOR==>VENDOR BEALL Beall Tire Company							TOTALS 878.04	.00
Big Bend Tire	09/20/2023	-	1606039	07/12/2023	VR 19092023-070	STATION TRUCK AC	127.70	.00
Big Bend Tire	09/20/2023	-	1606039	07/12/2023	VR 28092023-071	STATION TRUCK AC	127.70	.00
Big Bend Tire	09/20/2023	-	1606514	08/10/2023	VR 22092023-065	R9 PM SERVICE	130.00	.00
Big Bend Tire	09/20/2023	-	1606638	08/17/2023	VR 22092023-066	R9 TIRES X3	724.47	.00
Big Bend Tire	09/20/2023	-	1606660	08/18/2023	VR 22092023-067	R15 REPLACED X3 TIRES	194.00	.00
Big Bend Tire	09/20/2023	-	1606691	08/22/2023	VR 01092023-009	MC#1 FIRE REPAIR	30.00	.00
Big Bend Tire	09/20/2023	-	16067928	08/28/2023	VR 28092023-089	PRESSURE SWITCH 3-4	196.42	.00
Big Bend Tire	09/20/2023	-	16067945	08/29/2023	VR 28092023-090	TIRES 3-2	711.98	.00
Big Bend Tire	09/20/2023	-	16067945	08/29/2023	VR 28092023-091	TIRES 3-2	110.00	.00
CHECK TO VENDOR==>VENDOR BIGBENTI Big Bend Tire							TOTALS 2352.27	.00
Big Bend-Eubanks Termite	09/20/2023	-	254202	08/16/2023	VR 01092023-146	A#10206 OLS TERM BND RENW	300.00	.00
Big Bend-Eubanks Termite	09/20/2023	-	254216	08/01/2023	VR 01092023-147	A#9740 LBRY TERM BND RENW	325.00	.00
Big Bend-Eubanks Termite	09/20/2023	-	254301	08/31/2023	VR 01092023-148	A#12663 LLOYD WOMANS CLUB	35.00	.00
Big Bend-Eubanks Termite	09/20/2023	-	254841	09/06/2023	VR 01092023-144	A#13572 JCRC 4 RODENT BOX	40.00	.00
Big Bend-Eubanks Termite	09/20/2023	-	254847	09/06/2023	VR 01092023-145	A#8522 CTY OFFC MON SERV	450.00	.00
CHECK TO VENDOR==>VENDOR BIGBTERM Big Bend-Eubanks Termite							TOTALS 1150.00	.00
Derrick Burrus	09/20/2023	-	0923FBDB	09/12/2023	VR 28092023-079	9/8 FOOTBALL GAME COVERAG	120.00	.00
CHECK TO VENDOR==>VENDOR BURRUSDE Derrick Burrus							TOTALS 120.00	.00
Capital Asphalt	09/20/2023	-	8232023	08/23/2023	VR 01092023-003	INDUST PK STORMWATER POND	18705.00	.00
CHECK TO VENDOR==>VENDOR CAPITALA Capital Asphalt							TOTALS 18705.00	.00
CenturyLink	09/20/2023	-	0723ANEX	08/16/2023	VR 01092023-005	A#311176920	138.57	.00
CenturyLink	09/20/2023	-	0823JCOF	08/16/2023	VR 01092023-163	A#312042207	601.56	.00
CenturyLink	09/20/2023	-	0823JCOF	08/16/2023	VR 01092023-164	A#312042207	110.89	.00
CenturyLink	09/20/2023	-	0823JCOF	08/16/2023	VR 01092023-165	A#312042207	110.89	.00
CenturyLink	09/20/2023	-	0823JCOF	08/16/2023	VR 01092023-166	A#312042207	263.65	.00
CenturyLink	09/20/2023	-	0823JCOF	08/16/2023	VR 01092023-167	A#312042207	356.44	.00
CenturyLink	09/20/2023	-	0823JCOF	08/16/2023	VR 01092023-168	A#312042207	288.69	.00
CenturyLink	09/20/2023	-	0823JCOF	08/16/2023	VR 01092023-169	A#312042207	155.33	.00
CenturyLink	09/20/2023	-	0823JCOF	08/16/2023	VR 01092023-170	A#312042207	34.00	.00
CenturyLink	09/20/2023	-	0823JCOF	08/16/2023	VR 01092023-171	A#312042207	34.01	.00
CenturyLink	09/20/2023	-	0823JCOF	08/16/2023	VR 22092023-172	A#312042207	94.34	.00
CenturyLink	09/20/2023	-	0823SAO	09/01/2023	VR 01092023-162	A#312248787	136.50	.00
CenturyLink	09/20/2023	-	0823SCFL	09/01/2023	VR 01092023-161	A#311120982	60.00	.00
CenturyLink	09/20/2023	-	0823SDWT	09/02/2023	VR 22092023-159	A#461036495	99.58	.00
CenturyLink	09/20/2023	-	0823WCRV	09/02/2023	VR 01092023-160	A#461036495	132.01	.00
CenturyLink	09/20/2023	-	0923RECP	08/23/2023	VR 01092023-173	A#463021743	177.73	.00
CHECK TO VENDOR==>VENDOR CENTLINK CenturyLink							TOTALS 2794.19	.00

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City of Monticello	09/20/2023	-	RPCSIALS	09/07/2023	VR 01092023-097	LOUISIANA ST PAVING SHARE	4400.00	.00	
City of Monticello	09/20/2023	-	RPCSIASS	09/07/2023	VR 01092023-098	SUZANNA ST PAVING SHARE	4400.00	.00	
City of Monticello	09/20/2023	-	RPCSIASS	09/07/2023	VR 01092023-099	SIMPSON ST PAVING SHARE	8750.00	.00	
City of Monticello	09/20/2023	-	06230135	07/24/2023	VR 19092023-186	A#00050135	7.47	.00	
City of Monticello	09/20/2023	-	06230135	07/24/2023	VR 28092023-187	A#00050135	7.47	.00	
City of Monticello	09/20/2023	-	07230009	08/24/2023	VR 01092023-191	A#00010009	426.99	.00	
City of Monticello	09/20/2023	-	07230125	08/24/2023	VR 01092023-004	A#00050125 1475 S JEFF	8.27	.00	
City of Monticello	09/20/2023	-	07230133	08/24/2023	VR 19092023-182	A#00050133	55.24	.00	
City of Monticello	09/20/2023	-	07230133	08/24/2023	VR 28092023-183	A#00050133	55.25	.00	
City of Monticello	09/20/2023	-	07230135	08/24/2023	VR 19092023-185	A#00050135	9.71	.00	
City of Monticello	09/20/2023	-	07230135	08/24/2023	VR 28092023-184	A#00050135	9.70	.00	
City of Monticello	09/20/2023	-	07230150	08/24/2023	VR 01092023-193	A#00010150	28.13	.00	
City of Monticello	09/20/2023	-	07230166	08/24/2023	VR 01092023-190	A#00010166	109.39	.00	
City of Monticello	09/20/2023	-	07230204	08/24/2023	VR 22092023-054	A#00050204 SW MAIN YARD	31.77	.00	
City of Monticello	09/20/2023	-	07230206	08/24/2023	VR 22092023-055	A#00050206 SW OFFICE	39.62	.00	
City of Monticello	09/20/2023	-	07230215	08/24/2023	VR 01092023-189	A#00010215	56.07	.00	
City of Monticello	09/20/2023	-	07230392	08/24/2023	VR 01092023-192	A#00010392	49.29	.00	
City of Monticello	09/20/2023	-	07230409	08/24/2023	VR 01092023-188	A#00010409	199.36	.00	
CHECK TO VENDOR==>VENDOR CITYMONT City of Monticello							TOTALS	18643.73	.00
DebrisTech LLC	09/20/2023	-	3368	09/02/2023	VR 25092023-140	DEBRIS MONITORING SERVICE	4995.55	.00	
CHECK TO VENDOR==>VENDOR DEBRISTE DebrisTech LLC							TOTALS	4995.55	.00
Delta Land Surveyors	09/20/2023	-	2307428	08/23/2023	VR 01092023-121	SURVEY SCHOOL BOARD PROP	8500.00	.00	
CHECK TO VENDOR==>VENDOR DELTA Delta Land Surveyors							TOTALS	8500.00	.00
Dollywood Foundation	09/20/2023	-	10232623	09/13/2023	VR 01092023-016	A#FLJEFFERSON IMAGIN LBRY	119.65	.00	
CHECK TO VENDOR==>VENDOR DOLLYWOO Dollywood Foundation							TOTALS	119.65	.00
Duke Energy	09/20/2023	-	0723EOA1	08/18/2023	VR 01092023-177	A#93000007581/1187	169.21	.00	
Duke Energy	09/20/2023	-	0723EOA2	08/18/2023	VR 01092023-178	A#93000007581/6708	265.42	.00	
Duke Energy	09/20/2023	-	0723FANX	08/18/2023	VR 19092023-176	A#93000007581/6826	32.92	.00	
Duke Energy	09/20/2023	-	0723LBRY	08/13/2023	VR 01092023-006	A#910085449397	1798.23	.00	
Duke Energy	09/20/2023	-	0823EXT	08/25/2023	VR 01092023-008	A#930000014564	1170.50	.00	
Duke Energy	09/20/2023	-	0823LBRY	09/13/2023	VR 01092023-007	A#910085449397	1848.40	.00	
Duke Energy	09/20/2023	-	0823LIFT	08/23/2023	VR 01092023-175	A#910085449644	30.79	.00	
Duke Energy	09/20/2023	-	0823WSR	08/31/2023	VR 01092023-174	A#910085450043	54.87	.00	
CHECK TO VENDOR==>VENDOR DUKE Duke Energy							TOTALS	5370.34	.00

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ECB PUBLISHING INC	09/20/2023	-	08312301	08/31/2023	VR 01092023-117	ASSESSMENT MEETING ADS	685.90	.00
ECB PUBLISHING INC	09/20/2023	-	27532	09/01/2023	VR 01092023-116	PLANNING PUB HEARING AD	85.30	.00
ECB PUBLISHING INC	09/20/2023	-	27552	06/30/2023	VR 01092023-114	SOLAR PUBLIC HEARING ADS	577.00	.00
ECB PUBLISHING INC	09/20/2023	-	27553	06/30/2023	VR 01092023-115	LAND USE HEARINGS ADS	461.50	.00
ECB PUBLISHING INC	09/20/2023	-	27630	09/13/2023	VR 01092023-118	INVITATION TO BID ADS	251.80	.00
ECB PUBLISHING INC	09/20/2023	-	27631	09/13/2023	VR 01092023-119	NOTICE OF INTENT ADS	140.26	.00
ECB PUBLISHING INC	09/20/2023	-	27649	09/15/2023	VR 01092023-120	BUDGET/TAX INCREASE ADS	692.00	.00
CHECK TO VENDOR==>VENDOR ECBPUB ECB PUBLISHING INC TOTALS							2893.76	.00
ELI ROBERTS & SONS	09/20/2023	-	428784	08/17/2023	VR 22092023-045	BOBCAT DIESEL	162.61	.00
ELI ROBERTS & SONS	09/20/2023	-	67225	08/31/2023	VR 22092023-046	FUEL PUMP DOWN STORM	76.04	.00
CHECK TO VENDOR==>VENDOR ELIROB ELI ROBERTS & SONS TOTALS							238.65	.00
SEAN EVANS	09/20/2023	-	0923FBSE	09/12/2023	VR 28092023-078	9/8 FOOTBALL GAME COVERAG	120.00	.00
CHECK TO VENDOR==>VENDOR EVANSSEA SEAN EVANS TOTALS							120.00	.00
First Call Truck Parts	09/20/2023	-	134119	08/25/2023	VR 22092023-048	FLEET DEF	234.30	.00
CHECK TO VENDOR==>VENDOR FIRSTCAL First Call Truck Parts TOTALS							234.30	.00
Ryan Christopher Flynt	09/20/2023	-	0923FBFR	09/12/2023	VR 28092023-077	9/8 FOOTBALL GAME COVERAG	120.00	.00
CHECK TO VENDOR==>VENDOR FLYNTRYA Ryan Christopher Flynt TOTALS							120.00	.00
Fotia Services, LLC	09/20/2023	-	14065	07/28/2023	VR 01092023-141	ANNUAL ANN X FIRE EXT INSP	358.00	.00
CHECK TO VENDOR==>VENDOR FOTIA Fotia Services, LLC TOTALS							358.00	.00
FourStar Freightliner,In	09/20/2023	-	04011574	06/09/2023	VR 22092023-068	R10 SENSOR REGULATOR	39.95	.00
CHECK TO VENDOR==>VENDOR FOURSTAR FourStar Freightliner,Inc TOTALS							39.95	.00
GREAT AMERICA FINANCIAL	09/20/2023	-	34758193	08/28/2023	VR 01092023-130	A#0031868373000	172.00	.00
GREAT AMERICA FINANCIAL	09/20/2023	-	34813708	09/04/2023	VR 01092023-131	A#0071841366000	139.00	.00
CHECK TO VENDOR==>VENDOR GAFS GREAT AMERICA FINANCIAL TOTALS							311.00	.00
GCLMONTICELLO	09/20/2023	-	141215	07/18/2023	VR 19092023-025	CHAINSAW CHAIN	55.98	.00
GCLMONTICELLO	09/20/2023	-	143365	08/24/2023	VR 22092023-052	KEY & LIGHTBULBS	15.99	.00
GCLMONTICELLO	09/20/2023	-	144090	09/11/2023	VR 01092023-012	GRABBER TOOL	29.99	.00
GCLMONTICELLO	09/20/2023	-	144115	09/11/2023	VR 01092023-013	CREDIT CHARGED WRONG ACCT	-29.99	.00
CHECK TO VENDOR==>VENDOR GCLMONTI GCLMONTICELLO TOTALS							71.97	.00
BRIAN GOLDEN	09/20/2023	-	0923ARSL	09/13/2023	VR 01092023-014	9/23 TRAVEL ADV ARSL CONF	134.40	.00
CHECK TO VENDOR==>VENDOR GOLDENB BRIAN GOLDEN TOTALS							134.40	.00



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Grainger	09/20/2023	-	92393093	09/12/2023	VR 14092023-024	G#JAGD8C075 DRUG TEST EQP	2146.00	.00
						CHECK TO VENDOR==>VENDOR GRAINGER Grainger	TOTALS 2146.00	.00
Jeff.Co.Health Departmen	09/20/2023	-	6853051	09/11/2023	VR 01092023-020	P#33-57-00002 LUW COMM	330.00	.00
						CHECK TO VENDOR==>VENDOR HEALTH Jeff.Co.Health Department	TOTALS 330.00	.00
Howdys Rent A Toilet	09/20/2023	-	681772	08/25/2023	VR 01092023-133	WACISSA RV PORTALETS	288.00	.00
						CHECK TO VENDOR==>VENDOR HOWDYS Howdys Rent A Toilet	TOTALS 288.00	.00
Jeff.Co. Clerk of Courts	09/20/2023	-	FY23RQ12	09/01/2023	VR 01092023-095	FY2023 SEPTEMBER BUDGET	36000.00	.00
						CHECK TO VENDOR==>VENDOR JEFCLERK Jeff.Co. Clerk of Courts	TOTALS 36000.00	.00
Jefferson Community Wate	09/20/2023	-	08230500	09/05/2023	VR 22092023-056	A#0320500 10705 GAMBLE	44.20	.00
Jefferson Community Wate	09/20/2023	-	08231200	09/05/2023	VR 19092023-028	A#0311200 WVFD WATER	38.79	.00
Jefferson Community Wate	09/20/2023	-	08231800	09/05/2023	VR 01092023-010	A#0201800 HALL PARK	203.36	.00
Jefferson Community Wate	09/20/2023	-	08232000	09/05/2023	VR 01092023-132	A#0212000 9941 S SALT RD	38.50	.00
Jefferson Community Wate	09/20/2023	-	08233700	09/05/2023	VR 19092023-029	A#0311200 LVFD WATER	227.17	.00
Jefferson Community Wate	09/20/2023	-	08234100	09/05/2023	VR 22092023-058	A#0424100 1389 NASH RD	38.50	.00
Jefferson Community Wate	09/20/2023	-	08235600	09/05/2023	VR 22092023-057	A#0415600 8747 OLD LLOYD	45.06	.00
						CHECK TO VENDOR==>VENDOR JEFFCOMM Jefferson Community Water	TOTALS 635.58	.00
Jefferson Co. Tax Coll.	09/20/2023	-	AIREPAY	09/11/2023	VR 01092023-128	TC PD INV IN ERROR/REPAY	11960.00	.00
						CHECK TO VENDOR==>VENDOR JEFFCOTX Jefferson Co. Tax Coll.	TOTALS 11960.00	.00
Jones Welding & Industri	09/20/2023	-	00664986	08/31/2023	VR 28092023-088	CYLINDER RENTAL	564.19	.00
						CHECK TO VENDOR==>VENDOR JONESWEL Jones Welding & Industria	TOTALS 564.19	.00
Lexipol	09/20/2023	-	119076	09/01/2023	VR 19092023-087	ONLINE TRAINING RENEWAL	1124.76	.00
Lexipol	09/20/2023	-	119076	09/01/2023	VR 28092023-086	ONLINE TRAINING RENEWAL	1124.76	.00
						CHECK TO VENDOR==>VENDOR LEXIPOL Lexipol	TOTALS 2249.52	.00
Logan Roofing	09/20/2023	-	LR23471	09/01/2023	VR 01092023-015	SEMI-ANNUAL ROOF INSPECTN	420.00	.00
						CHECK TO VENDOR==>VENDOR LOGANROO Logan Roofing	TOTALS 420.00	.00
CenturyLink	09/20/2023	-	52787936	08/16/2023	VR 01092023-022	A#91487806 SAO	431.70	.00
						CHECK TO VENDOR==>VENDOR LUMEN CenturyLink	TOTALS 431.70	.00

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L3HARRIS TECHNOLOGIES IN	09/20/2023	-	93415662	09/11/2023	VR 14092023-094	AUG-SEPT 2023 ACCESS FEES	3108.00	.00
CHECK TO VENDOR==>VENDOR L3HARRIS L3HARRIS TECHNOLOGIES INC TOTALS							3108.00	.00
MADISON COUNTY BOCC	09/20/2023	-	0823VSO	08/25/2023	VR 01092023-092	8/2023 SHARED VSO SWILLEY	1461.27	.00
MADISON COUNTY BOCC	09/20/2023	-	0923VSO	09/22/2023	VR 01092023-093	9/2023 SHARED VSO SWILLEY	1461.27	.00
CHECK TO VENDOR==>VENDOR MADCOBOC MADISON COUNTY BOCC TOTALS							2922.54	.00
LANCE MAXWELLL PLUMBING,	09/20/2023	-	09012023	09/01/2023	VR 01092023-108	BAL FWD & FC CHARGE	299.32	.00
CHECK TO VENDOR==>VENDOR MAXWELLL LANCE MAXWELLL PLUMBING,I TOTALS							299.32	.00
Mcdonald Tower Service	09/20/2023	-	2283	08/31/2023	VR 14092023-023	PARTS/LABOR COMM TWR REPR	1500.00	.00
CHECK TO VENDOR==>VENDOR MCDONTOW Mcdonald Tower Service TOTALS							1500.00	.00
Mitchell L. McElroy	09/20/2023	-	FY23Q4MM	07/01/2023	VR 22092023-139	7-9/23 NASH RD LEASE	600.00	.00
CHECK TO VENDOR==>VENDOR MCELROYM Mitchell L. McElroy TOTALS							600.00	.00
Monticello Carquest Inc.	09/20/2023	-	38282534	07/13/2023	VR 19092023-027	MOWER BLADES	151.34	.00
Monticello Carquest Inc.	09/20/2023	-	38282834	07/18/2023	VR 19092023-026	CHAINSAW FUEL/OIL	88.28	.00
Monticello Carquest Inc.	09/20/2023	-	38285468	08/21/2023	VR 22092023-042	FUEL TREATMENT	10.00	.00
Monticello Carquest Inc.	09/20/2023	-	38285498	08/22/2023	VR 22092023-041	HYDRAULIC OIL	299.94	.00
Monticello Carquest Inc.	09/20/2023	-	38286136	08/29/2023	VR 22092023-043	CHAINSAW GENERATR GAS CAN	596.69	.00
Monticello Carquest Inc.	09/20/2023	-	38286137	08/29/2023	VR 19092023-031	CHAINSAW FUEL/OIL	129.99	.00
Monticello Carquest Inc.	09/20/2023	-	38286170	08/29/2023	VR 19092023-032	CHAINSAW CHAINS	196.47	.00
Monticello Carquest Inc.	09/20/2023	-	38286324	08/31/2023	VR 22092023-039	FL2 FLEX HYDRAULIC HOSE	17.59	.00
Monticello Carquest Inc.	09/20/2023	-	38286747	09/06/2023	VR 22092023-040	G1 WIPER BLADE	21.98	.00
Monticello Carquest Inc.	09/20/2023	-	38286826	09/06/2023	VR 19092023-030	CHAINSAW CHAINS	130.98	.00
CHECK TO VENDOR==>VENDOR MONTCARQ Monticello Carquest Inc. TOTALS							1643.26	.00
Mowrey Elevator Co. of F	09/20/2023	-	867761	09/01/2023	VR 01092023-143	A#600483 MONTHLY SERVICE	207.33	.00
CHECK TO VENDOR==>VENDOR MOWREYEL Mowrey Elevator Co. of FL TOTALS							207.33	.00
Nabors Giblin & Nickerso	09/20/2023	-	08232068	09/08/2023	VR 01092023-122	8/2023 CTY ATTY SERVICES	11701.07	.00
Nabors Giblin & Nickerso	09/20/2023	-	08232086	09/08/2023	VR 01092023-123	8/2023 SURPLUS PROP SALES	1952.00	.00
Nabors Giblin & Nickerso	09/20/2023	-	08233026	09/08/2023	VR 01092023-124	8/23 SOLAR FARM ORDINANCE	936.00	.00
Nabors Giblin & Nickerso	09/20/2023	-	08233034	09/08/2023	VR 01092023-125	8/23 SCHOOL BRD CONVEYANC	662.21	.00
Nabors Giblin & Nickerso	09/20/2023	-	08233050	09/08/2023	VR 01092023-126	8/23 LAND DEV CODE REVISN	4536.00	.00
Nabors Giblin & Nickerso	09/20/2023	-	08233057	09/06/2023	VR 01092023-127	8/23 HOMESTEAD BARN CV	8102.27	.00

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CHECK TO VENDOR==>VENDOR NABORS GI Nabors Giblin & Nickerson							TOTALS	27889.55	.00
NORTH FL WILDLIFE CENTER	09/20/2023	-	NFWCRAMP	09/13/2023	VR 29092023-082	WHEELCHAIR RAMP FOR NFWC	8500.00	.00	
CHECK TO VENDOR==>VENDOR NFWCNTR NORTH FL WILDLIFE CENTER							TOTALS	8500.00	.00
O'Reilly Automotive, Inc	09/20/2023	-	75179815	09/03/2023	VR 22092023-051	FL2 WIPER BLADE	65.58	.00	
CHECK TO VENDOR==>VENDOR OREILLY O'Reilly Automotive, Inc.							TOTALS	65.58	.00
Pitney Bowes Global	09/20/2023	-	06242370	08/30/2023	VR 01092023-100	A#0016224117 BUILDING	87.61	.00	
Pitney Bowes Global	09/20/2023	-	06242370	08/30/2023	VR 01092023-101	A#0016224117 PLANNING	87.62	.00	
CHECK TO VENDOR==>VENDOR PITBOGLO Pitney Bowes Global							TOTALS	175.23	.00
MATT POSTON	09/20/2023	-	0823FBMP	09/12/2023	VR 28092023-072	8/25 FOOTBALL GAME COVERG	160.00	.00	
CHECK TO VENDOR==>VENDOR POSTONMA MATT POSTON							TOTALS	160.00	.00
Pro Chem, Inc.	09/20/2023	-	151878	08/24/2023	VR 22092023-050	ELECTROLYTE PACKS & WIPES	424.15	.00	
CHECK TO VENDOR==>VENDOR PRO-CHEM Pro Chem, Inc.							TOTALS	424.15	.00
Jefferson Co. Road Dept.	09/20/2023	-	0823JCEO	09/06/2023	VR 01092023-018	8/2023 FLEET FUEL	715.45	.00	
Jefferson Co. Road Dept.	09/20/2023	-	0823JCFR	09/01/2023	VR 19092023-083	8/2023 WVFD FLEET FUEL	71.91	.00	
Jefferson Co. Road Dept.	09/20/2023	-	0823JCFR	09/01/2023	VR 19092023-084	8/2023 FIRE FLEET FUEL	717.54	.00	
Jefferson Co. Road Dept.	09/20/2023	-	0823JCFR	09/01/2023	VR 28092023-085	8/2023 EMS FLEET FUEL	5175.64	.00	
Jefferson Co. Road Dept.	09/20/2023	-	0823JCMQ	08/31/2023	VR 01092023-011	8/2023 FLEET FUEL	349.56	.00	
Jefferson Co. Road Dept.	09/20/2023	-	0823JCSW	08/31/2023	VR 22092023-044	8/2023 FLEET FUEL	9606.56	.00	
CHECK TO VENDOR==>VENDOR RDDEPT Jefferson Co. Road Dept.							TOTALS	16636.66	.00
Redwire	09/20/2023	-	498432	08/25/2023	VR 01092023-136	A#W1M1414 9/23 ANNEX	311.04	.00	
Redwire	09/20/2023	-	498434	08/25/2023	VR 01092023-017	C#W1M1603 JCEO CCTV MAINT	92.04	.00	
CHECK TO VENDOR==>VENDOR REDWIRE Redwire							TOTALS	403.08	.00
Register's Mini Storage	09/20/2023	-	09012023	09/12/2023	VR 01092023-103	9/23 RENT UNITS#B17,21-22	225.00	.00	
CHECK TO VENDOR==>VENDOR REGISTMI Register's Mini Storage							TOTALS	225.00	.00
Restoration Assistance	09/20/2023	-	AI202307	08/11/2023	VR 22092023-033	7/2023 LANDFILL MAINT	2250.00	.00	
CHECK TO VENDOR==>VENDOR RESTORAT Restoration Assistance							TOTALS	2250.00	.00
Keith Roddenberry	09/20/2023	-	022424	09/01/2023	VR 01092023-113	LAWN SERVICE	50.00	.00	

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CHECK TO VENDOR==>VENDOR RODDENBE Keith Roddenberry						TOTALS	50.00	.00
Royal Mini Storage, Inc.	09/20/2023	-	09012023	09/12/2023	VR 01092023-102	9/23 RENT UNIT#47	110.00	.00
CHECK TO VENDOR==>VENDOR ROYALMIN Royal Mini Storage, Inc.						TOTALS	110.00	.00
Santander Leasing LLC	09/20/2023	-	6592425	08/01/2023	VR 22092023-036	C#0020024918000 R15	41409.65	.00
CHECK TO VENDOR==>VENDOR SANTANDE Santander Leasing LLC						TOTALS	41409.65	.00
Rudy Scheese Welding Co.	09/20/2023	-	8282023	08/28/2023	VR 22092023-069	G2 REPAIR BOOM	100.00	.00
CHECK TO VENDOR==>VENDOR SCHEESER Rudy Scheese Welding Co.						TOTALS	100.00	.00
SGA SPAY & NEUTER CLINIC	09/20/2023	-	2100788	09/05/2023	VR 01092023-002	SPAY/NEUTER 9 CATS/1 DOG	160.00	.00
CHECK TO VENDOR==>VENDOR SGASPAY SGA SPAY & NEUTER CLINIC						TOTALS	160.00	.00
Sinclair Broadcast Group	09/20/2023	-	20116791	06/30/2023	VR 29092023-080	23 WATERMELON FEST TV AD	1090.00	.00
Sinclair Broadcast Group	09/20/2023	-	20117781	06/30/2023	VR 29092023-081	23 WATERMELON FEST EMAILS	1000.00	.00
CHECK TO VENDOR==>VENDOR SINCLAIR Sinclair Broadcast Group						TOTALS	2090.00	.00
Sonitrol of Tallahassee	09/20/2023	-	497613	08/25/2023	VR 01092023-135	A#R1M603291 SAO MGT/MAINT	104.00	.00
Sonitrol of Tallahassee	09/20/2023	-	500725	09/11/2023	VR 01092023-134	A#R1M601957 FIX SYSTEM	59.00	.00
CHECK TO VENDOR==>VENDOR SONITROL Sonitrol of Tallahassee						TOTALS	163.00	.00
SOUTHEASTERN CONSULTING	09/20/2023	-	10058	08/30/2023	VR 01092023-107	OLD LLOYD RD/CR 158A	17500.00	.00
SOUTHEASTERN CONSULTING	09/20/2023	-	10059	08/31/2023	VR 01092023-106	OLD LLOYD RD DANGER CURVE	2303.75	.00
CHECK TO VENDOR==>VENDOR SOUTHEAS SOUTHEASTERN CONSULTING						TOTALS	19803.75	.00
TC Delivers Mail S&S	09/20/2023	-	8235671	08/31/2023	VR 01092023-021	2023 TRIM NOTICE POSTAGE	3753.52	.00
CHECK TO VENDOR==>VENDOR TCDELIVE TC Delivers Mail S&S						TOTALS	3753.52	.00
Thomson West	09/20/2023	-	48869111	09/01/2023	VR 14092023-142	A#1004054973 LAW LBRY SUB	612.00	.00
CHECK TO VENDOR==>VENDOR THOMSONW Thomson West						TOTALS	612.00	.00
Joey Tillman	09/20/2023	-	0923FBJT	09/12/2023	VR 28092023-075	9/7 FOOTBALL GAME COVERAG	120.00	.00
CHECK TO VENDOR==>VENDOR TILLMANJ Joey Tillman						TOTALS	120.00	.00

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Tower Compactor Rentals	09/20/2023	-	2300869	08/02/2023	VR 22092023-037	REPLACE BROKE ESTOP LLOYD	555.40	.00	
CHECK TO VENDOR==>VENDOR TOWERCOM Tower Compactor Rentals							TOTALS	555.40	.00
TRI-COUNTY ELECTRIC COOP	09/20/2023	-	08239005	08/22/2023	VR 22092023-059	A#72001059005 PINCKNEY	76.86	.00	
TRI-COUNTY ELECTRIC COOP	09/20/2023	-	08239008	08/22/2023	VR 22092023-060	A#72001059008 AUCILLA	60.62	.00	
TRI-COUNTY ELECTRIC COOP	09/20/2023	-	08239009	08/22/2023	VR 22092023-061	A#72001059009 WACISSA	129.90	.00	
TRI-COUNTY ELECTRIC COOP	09/20/2023	-	08239010	08/22/2023	VR 22092023-062	A#72001059009 FULFORD	97.03	.00	
TRI-COUNTY ELECTRIC COOP	09/20/2023	-	08239011	08/22/2023	VR 22092023-063	A#72001059011 LLOYD	188.44	.00	
TRI-COUNTY ELECTRIC COOP	09/20/2023	-	08239013	08/22/2023	VR 22092023-064	A#72001059013 AUCILLA 2	51.58	.00	
CHECK TO VENDOR==>VENDOR TRICOUNT TRI-COUNTY ELECTRIC COOPE							TOTALS	604.43	.00
UniFirst Corporation	09/20/2023	-	50033369	08/24/2023	VR 22092023-034	C#1237569 EMPLOYEE UNIFRM	145.27	.00	
UniFirst Corporation	09/20/2023	-	50033371	08/24/2023	VR 01092023-104	C#1311916 BATHROOM SUPPLY	182.36	.00	
UniFirst Corporation	09/20/2023	-	50033716	08/31/2023	VR 22092023-035	C#1237569 EMPLOYEE UNIFRM	145.27	.00	
UniFirst Corporation	09/20/2023	-	50034147	09/07/2023	VR 01092023-105	C#1311916 BATHROOM SUPPLY	182.36	.00	
CHECK TO VENDOR==>VENDOR UNIFIRST UniFirst Corporation							TOTALS	655.26	.00
USA OIL LLC	09/20/2023	-	30786	08/24/2023	VR 22092023-047	RECYCLED OIL	75.00	.00	
CHECK TO VENDOR==>VENDOR USAOIL USA OIL LLC							TOTALS	75.00	.00
Verizon Wireless	09/20/2023	-	42704441	08/23/2023	VR 01092023-149	A#22250110000001 JCEO	51.34	.00	
Verizon Wireless	09/20/2023	-	42704441	08/23/2023	VR 01092023-150	A#22250110000001 REC PARK	51.34	.00	
Verizon Wireless	09/20/2023	-	42704441	08/23/2023	VR 22092023-151	A#22250110000001 SLD WST	102.68	.00	
Verizon Wireless	09/20/2023	-	42808732	08/23/2023	VR 01092023-152	A#8425435290001 BOCC	20.62	.00	
Verizon Wireless	09/20/2023	-	42808732	08/23/2023	VR 01092023-153	A#8425435290001 BUILDING	96.74	.00	
Verizon Wireless	09/20/2023	-	42808732	08/23/2023	VR 01092023-154	A#8425435290001 PLANNING	80.56	.00	
Verizon Wireless	09/20/2023	-	42808732	08/23/2023	VR 01092023-155	A#8425435290001 JCEO	36.07	.00	
Verizon Wireless	09/20/2023	-	42808732	08/23/2023	VR 19092023-156	A#8425435290001 FIRE	108.21	.00	
Verizon Wireless	09/20/2023	-	42808732	08/23/2023	VR 22092023-158	A#8425435290001 SOLID WST	130.10	.00	
Verizon Wireless	09/20/2023	-	42808732	08/23/2023	VR 28092023-157	A#8425435290001 EMS	108.21	.00	
CHECK TO VENDOR==>VENDOR VERIZONW Verizon Wireless							TOTALS	785.87	.00
Walker & Sons	09/20/2023	-	FY23Q4WS	07/01/2023	VR 22092023-137	7-9/23 BASSESTT RD LEASE	450.00	.00	
CHECK TO VENDOR==>VENDOR WALKER&S Walker & Sons							TOTALS	450.00	.00
Wastebuilt	09/20/2023	-	3830480	08/25/2023	VR 22092023-038	FL2 ARM CYLINDER	1052.09	.00	
CHECK TO VENDOR==>VENDOR WASTEBUI Wastebuilt							TOTALS	1052.09	.00
CASH ACCOUNT # 011010000							TOTALS	344986.88	.00
BANK ACCOUNT # 0101001611							TOTALS	344986.88	.00

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CASH CODE-01001		G/L CASH ACCOUNT-011010000				CASH-CHECKING-GEN. FUND		
Advanced Business System	09/20/2032	-	428707	09/06/2023	VR 19092023-180	C#CT292201	16.35	.00
		CHECK TO VENDOR==>VENDOR ADVBUSIN	Advanced Business Systems		TOTALS		16.35	.00
		CASH ACCOUNT # 011010000			TOTALS		16.35	.00
		BANK ACCOUNT # 0101001611			TOTALS		16.35✓	.00
					FINAL REPORT TOTALS		16.35	.00

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CASH CODE-08008		G/L CASH ACCOUNT-111010000				CASH-CHECKING-CO TRANS		
Advanced Business System	09/20/2023	-	428370	09/01/2023	VR 11092023-024	C#CT335601	22.82	.00
						CHECK TO VENDOR==>VENDOR ADVBUSIN Advanced Business Systems	TOTALS 22.82	.00
AG-PRO Companies	09/20/2023	-	P67158	09/08/2023	VR 11092023-007	LH GLASS DORR #59	708.54	.00
AG-PRO Companies	09/20/2023	-	S98326	08/28/2023	VR 11092023-008	3RD REMOTE ADDED #60 REDO	824.80	.00
						CHECK TO VENDOR==>VENDOR AGPRO AG-PRO Companies	TOTALS 1533.34	.00
CenturyLink	09/20/2023	-	0823RDDP	08/16/2023	VR 11092023-020	A#312168304	496.69	.00
						CHECK TO VENDOR==>VENDOR CENTLINK CenturyLink	TOTALS 496.69	.00
Cintas	09/20/2023	-	65343356	08/22/2023	VR 11092023-002	P#19616374 UNIFORM RENTAL	117.42	.00
Cintas	09/20/2023	-	66058626	08/29/2023	VR 11092023-003	P#19616374 UNIFORM RENTAL	117.42	.00
Cintas	09/20/2023	-	66902302	09/06/2023	VR 11092023-001	P#19616374 UNIFORM RENTAL	117.42	.00
						CHECK TO VENDOR==>VENDOR CINTAS Cintas	TOTALS 352.26	.00
City of Monticello	09/20/2023	-	07230112	08/24/2023	VR 11092023-018	A#00050112 1484 S JEFF	86.59	.00
City of Monticello	09/20/2023	-	07230479	08/24/2023	VR 11092023-019	A#00050479 1456 MQ HYDRNT	21.77	.00
						CHECK TO VENDOR==>VENDOR CITYMONT City of Monticello	TOTALS 108.36	.00
Crystal Springs	09/20/2023	-	66082523	08/25/2023	VR 11092023-021	C#671493115070266 WATER	106.43	.00
						CHECK TO VENDOR==>VENDOR CRYSTALS Crystal Springs	TOTALS 106.43	.00
DoorKing INC	09/20/2023	-	2090890	09/03/2023	VR 11092023-023	GATE ENTRY MONTHLY SERVIC	32.95	.00
						CHECK TO VENDOR==>VENDOR DOORKING DoorKing INC	TOTALS 32.95	.00
Duke Energy	09/20/2023	-	0723RDDP	08/30/2023	VR 11092023-017	A#9300000014176	1091.83	.00
						CHECK TO VENDOR==>VENDOR DUKE Duke Energy	TOTALS 1091.83	.00
ELI ROBERTS & SONS	09/20/2023	-	434805	09/06/2023	VR 11092023-004	UNLEADED GAS	14922.57	.00
ELI ROBERTS & SONS	09/20/2023	-	434805A	09/06/2023	VR 11092023-005	DIESEL	11103.65	.00
ELI ROBERTS & SONS	09/20/2023	-	437901	08/03/2023	VR 11092023-006	UNLEADED PUMP REPAIR	375.00	.00
						CHECK TO VENDOR==>VENDOR ELIROB ELI ROBERTS & SONS	TOTALS 26401.22	.00
GCLMONTICELLO	09/20/2023	-	143396	08/24/2023	VR 11092023-027	BULBS CHARGED WRONG ACCT	7.10	.00
GCLMONTICELLO	09/20/2023	-	143427	08/25/2023	VR 11092023-028	CREDIT CHARGED WRONG ACCT	-7.10	.00
GCLMONTICELLO	09/20/2023	-	143666	08/29/2023	VR 11092023-029	SAFETY VEST	91.44	.00
GCLMONTICELLO	09/20/2023	-	143667	08/29/2023	VR 11092023-030	SAFETY VEST CREDIT	-91.44	.00
GCLMONTICELLO	09/20/2023	-	143669	08/29/2023	VR 11092023-031	SAFETY VEST	91.44	.00

REPORT DATE 09/15/2023  
SYSTEM DATE 09/15/2023  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
LIST OF VOUCHERS TO BE PAID - CASH CODE ORDER

PAGE 11  
TIME 20:26:18  
USER NIKKI

VENDOR NAME	DUE DATE	PURCHASE ORDER NUMBER	INVOICE NUMBER	DUE DATE	TY VOUCHER PE NUMBER	TRANSACTION DESCRIPTION	TRANS AMOUNT	DISC/WITH AMOUNT
CHECK TO VENDOR==>VENDOR GCLMONTI GCLMONTICELLO						TOTALS	91.44	.00
Jones Welding & Industri	09/20/2023	-	00664987	08/31/2023	VR 11092023-012	MONTHLY SERVICE	106.33	.00
CHECK TO VENDOR==>VENDOR JONESWEL Jones Welding & Industria						TOTALS	106.33	.00
Mobile Communications	09/20/2023	-	70037920	09/01/2023	VR 11092023-025	C#9501 GPS MONTHLY SERVIC	523.75	.00
CHECK TO VENDOR==>VENDOR MOBILECO Mobile Communications						TOTALS	523.75	.00
Monticello Carquest Inc.	09/20/2023	-	38286043	08/28/2023	VR 11092023-009	CHAIN SAW PARTS	853.79	.00
Monticello Carquest Inc.	09/20/2023	-	38286629	09/05/2023	VR 11092023-010	COMPRESSOR/REFRIGERANT	619.99	.00
Monticello Carquest Inc.	09/20/2023	-	38286629	09/05/2023	VR 11092023-011	SHOP SUPPLIES	26.78	.00
CHECK TO VENDOR==>VENDOR MONTCARQ Monticello Carquest Inc.						TOTALS	1500.56	.00
Potty Man Portables	09/20/2023	-	111068	08/25/2023	VR 11092023-022	PORTALET RENTAL	95.00	.00
CHECK TO VENDOR==>VENDOR POTTYMAN Potty Man Portables						TOTALS	95.00	.00
TRI-COUNTY ELECTRIC COOP	09/20/2023	-	08239001	08/22/2023	VR 11092023-013	A#72001059001 N SALT RD	30.77	.00
TRI-COUNTY ELECTRIC COOP	09/20/2023	-	08239006	08/28/2023	VR 11092023-015	A#72001059006 EL DESTINO	30.77	.00
TRI-COUNTY ELECTRIC COOP	09/20/2023	-	08239012	08/22/2023	VR 11092023-014	A#72001059012 HWY 90/SALT	30.77	.00
TRI-COUNTY ELECTRIC COOP	09/20/2023	-	08239014	08/28/2023	VR 11092023-016	A#72001059014 GAMBLE/CAPP	372.99	.00
CHECK TO VENDOR==>VENDOR TRICOUNT TRI-COUNTY ELECTRIC COOPE						TOTALS	465.30	.00
Vector Security	09/20/2023	-	72711206	09/05/2023	VR 11092023-026	A#6478853 MONTHLY SERVICE	39.62	.00
CHECK TO VENDOR==>VENDOR VECTOR Vector Security						TOTALS	39.62	.00
Verizon Wireless	09/20/2023	-	42704441	08/23/2023	VR 11092023-033	A#22250110000001	154.02	.00
Verizon Wireless	09/20/2023	-	42808732	08/23/2023	VR 11092023-032	A#84254352900001	21.65	.00
CHECK TO VENDOR==>VENDOR VERIZONW Verizon Wireless						TOTALS	175.67	.00
CASH ACCOUNT # 111010000						TOTALS	33143.57	.00
BANK ACCOUNT # 0101006511						TOTALS	33143.57	.00
FINAL REPORT TOTALS							378130.45	.00



## SATISFACTION OF LIEN

THIS IS TO CERTIFY, that the lien in the sum of **\$112,981.00** asserted pursuant to that certain Jefferson County SHIP Mortgage (\$112,981.00) between Jefferson County, Florida and **Joseph and Lois Hankins**, dated May 11, 2020, and recorded in the Public Records of Jefferson County at O.R. Book 783, Pages 740 through 751 against the real property as located as shown in Exhibit A, has been completely satisfied and is hereby released. Jefferson County, Florida hereby directs the Clerk of Circuit Court to cancel and discharge the lien of record.

Dated on the 12<sup>th</sup> day of September, 2023.

WITNESSES:

Jon Sever  
(Signature)

Jon Sever  
(Printed Name)

Diana Bullock  
(Signature)

Diana Bullock  
(Printed Name)

BOARD OF COUNTY COMMISSIONERS  
OF JEFFERSON COUNTY, FLORIDA

Chris Tuten  
CHRIS TUTEN  
CHAIR OF THE BOARD  
1 COURTHOUSE CIRCLE  
MONTICELLO, FL 32344

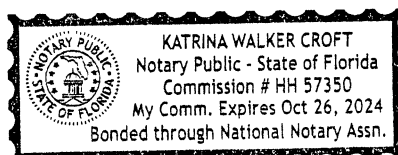
ATTEST:

Kirk Reams  
KIRK REAMS  
CLERK OF THE COURT

STATE OF FLORIDA  
COUNTY OF JEFFERSON

BEFORE ME, the undersigned authority, personally appeared Chris Tuten, and after being duly sworn, states that he/she has read the foregoing and that the information is true and correct to the best of affiant's knowledge and belief.

WITNESS my hand and official seal the date aforesaid.  
(SEAL)



KC Croft  
Signature of Notary Public

Print, Type, or Stamp Name of Notary

Personally Known X  
Produced Identification \_\_\_\_\_  
Type of Identification \_\_\_\_\_

## EXHIBIT "A"

THE FOLLOWING DESCRIBED PROPERTY LYING AND BEING IN JEFFERSON COUNTY, FLORIDA, TO WIT:

That portion of the E ¼ of the SE ¼ (being lot 6) of Section 24, in Township 3, North of Range 4 East and that portion of the SW¼ of Section 19 in Township 3 North of Range 5 East, containing in all 47 ½ acres, more or less, less and except from the foregoing described lands:

- (1) That part thereof lying West of U.S. Highway 19 and formerly owned by Field Massey and Nellie Massey, husband and wife and now owned by his successors, per Deed of Record in the Public Records of Jefferson County, Florida in Deed Book "XXX" page 504, and successive transfers thereof.
- (2) That part thereof lying East of U.S. Highway 19 formerly owned by W. E. Leisy, and now owned by his successors, per Deed of Record in the Public Records of Jefferson County, Florida in Deed Book "KKK" page 28 and successive transfers thereof;

The lands herein conveyed containing 25 ¼ acres, more or less, and being the same lands conveyed by Deeds of Record in the Public Records of Jefferson County, Florida in Deed Book "W" page 316, Deed Book "X" page 437, and Deed Book "UU" page 286, Less that portion thereof previously conveyed by said Deeds of Record as aforesaid in Deed Book "XXX" page 504 and Deed Book "KKK" page 28, and to each of said deeds, reference is hereby expressly directed.

The lands herein conveyed being bounded on the West by U. S. Highway 19 and exception contained in Paragraph 2 above and on the North by said exception in Paragraph 2 above and lands of Jean Shuman Morris and on the East and South by lands of Dr. J. B. Brinson and wife (formerly owned by Ricks).

The land herein conveyed being devised unto N. H. Hankins of the first part by Frances Brookins, formerly Frances Drew Peterson and Frances Drew, per Will of record in Probate File #1730, public records of Jefferson County, Florida.

The said property is commonly known as 6768 North Jefferson Highway, Monticello, Jefferson County, Florida 32344.

**JEFFERSON COUNTY  
RESOLUTION NO. 2023-**

**WHEREAS,** The Board of County Commissioners of Jefferson County, Florida has received funds from sources not anticipated in its budget for 2022-23; and

**WHEREAS,** those funds hereinafter described were received for a particular purpose; and

**WHEREAS,** Chapter 129.06, Florida Statutes, provides that the Budget Officer at any time within a fiscal year may amend a budget for that year when there is a receipt of funds from a source not anticipated in the budget and for a particular purpose, and expend it for a particular purpose; and

**WHEREAS,** there is provision for such receipts and appropriations to be added to the budget of the proper fund:

**NOW, THEREFORE,** The Board of County Commissioners does resolve that the following described funds be appropriated and expended for the purpose indicated:

<u>Fund</u>	<u>Department</u>	<u>Source</u>	<u>Type</u>	<u>Amount</u>
911 Trust Fund	911/Dispatch	Grant	State Reimbursement	\$ 328,662.58

**PASSED AND DULY ADOPTED, on this the 20<sup>th</sup> day of September 2023.**

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

\_\_\_\_\_  
Chris Tuten, Chair

ATTEST:

\_\_\_\_\_  
Kirk Reams, Clerk of the Circuit Court

APPROVED AS TO FORM:

\_\_\_\_\_  
Heather J. Encinosa, Esq.



# BOARD OF COUNTY COMMISSIONERS

## JEFFERSON COUNTY, FLORIDA

THE KEYSTONE COUNTY-ESTABLISHED 1827

1484 SOUTH JEFFERSON STREET; MONTICELLO, FLORIDA 32344

PHONE: (850)-342-0287

**Chris Tuten**

District 1- Chair

**Gene Hall**

District 2

**J T Surles**

District 3-Vice Chair

**Austin Hosford**

District 4

**Stephen Walker**

District 5

September 20, 2023

Chris Tuten, Chairman  
Board of County Commissioners  
1 Courthouse Circle  
Monticello, FL 32344

RE: Supplemental Budget – Fiscal Year 2022-23

Honorable Commissioners of Jefferson County,

We are requesting a supplemental budget increase in the amount of \$328,662.58 due to unanticipated revenues for reimbursements for the expenses listed below.

Upgrades to the county emergency communications system.

23-2911-525.120 – Emergency Communications - \$328,662.58

Thank you for your consideration.

Sincerely,

Gustavo Rojas  
County Budget Officer

CC: Shannon Metty, County Manager  
Kirk Reams, Clerk of the Court  
Heather Encinosa, County Attorney  
Renee Long, Deputy County Manager  
Evan Rosenthal, Deputy County Attorney

**Kirk Reams**

Clerk of Courts

**Shannon Metty**

County Manager

**Heather Encinosa**

County Attorney

FY 2022-23 - Budget Amendment

Fund	Type	Account Number	REVENUES	Approved Budget	Increase	Decrease	Ending Budget
911 Trust Fund	Revenues	23-334-200.08	EOC System Replacement	\$ -	\$ 328,663	\$ -	\$ 328,663
911 Trust Fund	Expenditures	23-2911-525.120	Emergency Communication	\$ 54,819	\$ 328,663	\$ -	\$ 383,482

Justification: Receipt of additional funds not anticipated when budget for FY 2022/23 was approved.

FLORIDA DEPARTMENT OF HEALTH IN JEFFERSON COUNTY  
CLINIC FEE SCHEDULE FY 2023-2024

Effective 10/01/2023

If the client has private insurance (i.e. BCBS, Etna, CHP), the co-pay will be collected at the time of the service				
<b>FAMILY PLANNING SERVICES</b>	<b>MEDICAID (CBR) FEE</b>	<b>SLIDING FEE ELIGIBLE</b>	<b>CURRENT FEE</b>	<b>23/24 RECOMMENDED FEE</b>
FP Physical Exam, New Patient (12 - 17 yrs old)	\$ 163.27	YES	\$ 125.00	\$ 150.00
FP Physical Exam, New Patient (18 - 39 yrs old)	\$ 163.27	YES	\$ 125.00	\$ 150.00
FP Physical Exam, New Patient (40 - 64 yrs old)	\$ 163.27	YES	\$ 125.00	\$ 150.00
FP Physical Exam, Est. Patient (12 - 17 yrs old)	\$ 163.27	YES	\$ 100.00	\$ 125.00
FP Physical Exam, Est. Patient (18 - 39 yrs old)	\$ 163.27	YES	\$ 100.00	\$ 125.00
FP Physical Exam, Est. Patient (40 - 64 yrs old)	\$ 163.27	YES	\$ 100.00	\$ 125.00
Expanded Problem Focused, new patient	\$ 163.27	YES	\$ 65.00	\$ 75.00
Detailed Low, new patient	\$ 163.27	YES	\$ 65.00	\$ 110.00
Problem Focused, established patient	\$ 163.27	YES	\$ 65.00	\$ 75.00
Expanded Problem Focused, established patient	\$ 163.27	YES	\$ 65.00	\$ 75.00
Detailed, established patient	\$ 163.27	YES	\$ 65.00	\$ 110.00
Family Planning Counseling Visit	\$ 163.27	YES	\$ 65.00	\$ 75.00
Family Planning Limited Exam	\$ 163.27	YES	\$ 60.00	\$ 75.00
Family Planning Supply	\$ 163.27	YES	\$ 60.00	\$ 65.00
Medroxyprogesterone Acetate (Depo Provera 150mg)		YES	\$ -	<b>CURRENT 340B PHARMACY COST TO CHD</b>
Paragard IUD		YES	\$ -	
Mirena IUD		YES	\$ -	
Liletta IUD		YES	\$ -	
Nexplanon		YES	\$ -	
Insertion, non-biodegradable drug delivery implant		YES	\$ 125.00	\$ 125.00
Removal, non-biodegradable drug delivery implant		YES	\$ 125.00	\$ 125.00
Removal with reinsertion, non-biodegradable drug delivery implant		YES	\$ 125.00	\$ 150.00
Insertion of intrauterine device (IUD)		YES	\$ 125.00	\$ 125.00
Removal of intrauterine device (IUD)		YES	\$ 60.00	\$ 100.00
Pap Smear (Thin Prep) - Quest test code 35455		YES		<b>LAB WILL BILL INSURANCE OR CLIENT</b>
Pap Smear with HPV - Quest test code 90933		YES		
HPV HR - Quest test code 92079		YES		
Urine Pregnancy Test (in house)		YES	\$ 20.00	\$ 20.00
Sterilization - Male (referred to contracted provider)		YES	<b>PER CONTRACT</b>	
Sterilization - Female (referred to contracted provider)		YES		
<b>OBSTETRIC SERVICES</b>	<b>MEDICAID (CBR) FEE</b>	<b>SLIDING FEE ELIGIBLE</b>	<b>CURRENT FEE</b>	<b>23/24 RECOMMENDED FEE</b>
Antepartum Visit per visit		NO	\$ 100.00	\$ 100.00

FLORIDA DEPARTMENT OF HEALTH IN JEFFERSON COUNTY  
CLINIC FEE SCHEDULE FY 2023-2024

Effective 10/01/2023

Post Partum Visit		NO	\$ 100.00	\$ 125.00
FLORIDA BREAST AND CERVICAL EARLY DETECTION PROGRAM (UNINSURED WOMEN AGE 50-64)	MEDICAID (CBR) FEE	SLIDING FEE ELIGIBLE	CURRENT FEE	23/24 RECOMMENDED FEE
INITIAL CBE & PAP/PELVIC & HPV (APRN)	THIS PROGRAM IS FOR UNINSURED CLIENTS	FEES ARE BILLED TO FBCEDP	\$ 95.89	\$ 95.89
INITIAL CBE ONLY (APRN)			\$ 62.05	\$ 62.05
EST. CBE & PAP/PELVIC			\$ 77.62	\$ 77.62
EST. CBE ONLY (APRN)			\$ 47.40	\$ 47.40
PAP LAB FEE			\$ 17.22	\$ 17.22
PAP LAB FEE (slide)			\$ 12.88	\$ 12.88
HPV CO-TESTING (EVERY 3-5 YRS)			\$ 29.83	\$ 29.83
REPEAT CBE (SHORT TERM FOLLOW UP)			\$ 47.40	\$ 47.40
REPEAT PAP (SHORT TERM FOLLOW UP)			\$ 47.40	\$ 47.40
COMMUNICABLE DISEASE SERVICES	MEDICAID (CBR) FEE	SLIDING FEE ELIGIBLE	CURRENT FEE	23/24 RECOMMENDED FEE
STI Screening (not part of a contact investigation) EST. Patient	\$ 163.27	YES	\$ 25.00	\$ 60.00
STI Screening (not part of a contact investigation) NEW Patient	\$ 163.27	YES	\$ 25.00	\$ 65.00
STI Visit (APRN)	\$ 163.27	YES	\$ 65.00	\$ 75.00
STI Contact Interview and Treatment	\$ 163.27	N/A	\$ -	NO CHARGE
HIV Pre Test Counseling		N/A	\$ -	NO CHARGE
HIV 1&2 test - State Lab		N/A	\$ -	NO CHARGE
Syphilis Test - Qual. & Quant.RPR w/confirmation - State Lab		N/A	\$ -	NO CHARGE
Hepatitis B Surface Antibody (Titer)		N/A		NO CHARGE
Herpes Culture - State Lab		YES		CURRENT STATE LAB FEE COST TO CHD
Amplified Genprobe (GC/CT) - State Lab		YES		
Communicable Disease Medications		N/A		NO CHARGE
Injection fee		YES	\$ 15.00	\$ 15.00
TB Intradermal PPD		NO	\$ 20.00	\$ 20.00
Quanteferin		NO	\$ -	CURRENT LAB FEE COST TO CHD
Expanded Problem Focused, new patient	\$ 163.27	NO	\$ 65.00	\$ 75.00
Detailed Low, new patient	\$ 163.27	NO	\$ 65.00	\$ 110.00
Problem Focused, established patient	\$ 163.27	NO	\$ 65.00	\$ 75.00
Expanded Problem Focused, established patient	\$ 163.27	NO	\$ 65.00	\$ 75.00
Detailed, established patient	\$ 163.27	NO	\$ 65.00	\$ 110.00
RN assessment & counsel	\$ 163.27	NO	\$ 65.00	\$ 75.00

FLORIDA DEPARTMENT OF HEALTH IN JEFFERSON COUNTY  
CLINIC FEE SCHEDULE FY 2023-2024

Effective 10/01/2023

ADULT HEALTH SERVICES				
	MEDICAID (CBR) FEE	SLIDING FEE ELIGIBLE	CURRENT FEE	23/24 RECOMMENDED FEE
Adult Physicals (for employment, college) BRIEF (any required lab tests will be billed separately)		NO	\$ 75.00	\$ 75.00
Female Health Screen (Labs billed separately)		NO	\$ 80.00	\$ 110.00
CHILD HEALTH SERVICES				
	MEDICAID (CBR) FEE	SLIDING FEE ELIGIBLE	CURRENT FEE	23/24 RECOMMENDED FEE
School Physical		NO	\$ 65.00	\$ 75.00
Sports Physical		NO	\$ 65.00	\$ 75.00
Immunizations		N/A	\$ -	NO CHARGE
OTHER LABORATORY TESTS*				
	MEDICAID (CBR) FEE	SLIDING FEE ELIGIBLE	CURRENT FEE	23/24 RECOMMENDED FEE
Hepatitis B titer - State lab		NO	\$ -	CURRENT STATE LAB FEE COST TO CHD
Measles AB, IGG - state lab		NO	\$ -	
Mumps Titer - state lab		NO	\$ -	
Rubella Immune Titer - state lab		NO	\$ -	
Varicella IGG (Chickenpox Titer) - State Lab		NO	\$ -	
MMR Panel (IGG) (Titer) (includes Measles, Mumps, and Rubella Titers) - Quest test code 5259		NO	\$ -	LAB WILL BILL INSURANCE OR CLIENT
Hemoglobin (in house)		NO	\$ -	\$ 10.00
Urinalysis, multistick (in house)		NO	\$ -	\$ 10.00
*This list of lab tests is not all inclusive. All laboratory tests sent to commercial labs (Quest and/or LabCorp) will be billed to client at current cost to CHD unless client has insurance coverage for lab test. Prices subject to change according to state contract				
IMMUNIZATIONS (ADULT, NON VFC)				
	MEDICAID (CBR) FEE	SLIDING FEE ELIGIBLE	CURRENT FEE	23/24 RECOMMENDED FEE
Prices for vaccines are subject to change based on current price to CHD from private vendor				
Immunization Administration		NO	\$ 20.00	\$ 25.00
Immunization Administration - additional imm. during same visit		NO	\$ 20.00	\$ 5.50
Hepatitis A Vaccine - UNINSURED (PC 17 when available)		N/A	\$ -	NO CHARGE
Hepatitis A Vaccine - HEPATITIS PROGRAM (PC 09)		N/A	\$ -	NO CHARGE
Hepatitis B Vaccine - UNINSURED (PC 17 when available)		N/A	\$ -	NO CHARGE
Hepatitis B Vaccine - HEPATITIS PROGRAM (PC 09)		N/A	\$ -	NO CHARGE
Influenza Vaccine - UNINSURED (PC 17 when available)		N/A	\$ -	NO CHARGE



FLORIDA DEPARTMENT OF HEALTH IN JEFFERSON COUNTY  
CLINIC FEE SCHEDULE FY 2023-2024

Effective 10/01/2023

Tdap Vaccine - UNINSURED (PC 17 when available)		N/A	\$ -	<b>NO CHARGE</b>
Rabies Vaccine - REFER TO HOSPITAL FOR 1st DOSE				
Rabies Vaccine - UNINSURED (Utilize Manufacturers Assistance Program)		N/A	\$ -	<b>NO CHARGE</b>
Rabies Vaccine - UNINSURED CLIENT THAT IS NOT ELIGIBLE FOR ASSISTANCE PROGRAM (OVER INCOME)		NO		<b>CURRENT COST TO CHD</b>
<b>INSULIN PROGRAM</b>	<b>MEDICAID (CBR) FEE</b>	<b>SLIDING FEE ELIGIBLE</b>	<b>CURRENT FEE</b>	<b>23/24 RECOMMENDED FEE</b>
Insulin (Regular, 70/30, NPH)		YES	\$ -	<b>CURRENT COST TO CHD</b>
<b>MISCELLANEOUS</b>		<b>SLIDING FEE ELIGIBLE</b>	<b>CURRENT FEE</b>	<b>23/24 RECOMMENDED FEE</b>
Copies of clients' documents		NO	\$ 1.00	\$ 1.00
Copies / Faxes - miscellaneous records (F.S. 119.07(4)) &/or medical records/non-public documents (F.S. 456.057)		NO	\$ 0.15-.20	\$ 0.15-.20
Venipuncture, Draw Fee Only		NO	\$ 20.00	\$ 20.00
<b>VITAL STATISTICS</b>		<b>SLIDING FEE ELIGIBLE</b>	<b>CURRENT FEE</b>	<b>23/24 RECOMMENDED FEE</b>
Certified copy of death certificates, each		NO	\$ 15.00	\$ 15.00
Certified copy of birth certificates, each		NO	\$ 15.00	\$ 15.00

	A	B	C
1	Florida Department of Health in Jefferson County Environmental Health Fees Effective 10/1/2023	Current Fees	Recommended Fee
2			
3			
4			
5	Biomedical Waste 64		
6	EH Biomedical Waste Permit - New or Renewal	\$85.00	
7	EH Biomedical Waste Permit - Renewal Paid After Oct. 1	\$105.00	
8	Body piercing 49		
9	EH Body Piercing Permit - New or Renewal	\$150.00	
10	EH Body Piercing - Temporary	\$75.00	
11	Misc. Fees		
12	EH Citation		
13	EH Copies - Per Copy	\$0.00	
14	Returned Check Fee	25/35/50	\$ 40
15	Food Sanitation 48		
16	EH Food Inspection - Request	\$40.00	
17	EH Food Inspection - Reinspection	\$75.00	
18	EH Food Permit- Bar and Lounge	\$190.00	
19	EH Food Permit - Caterer	\$180.00	
20	EH Food Permit - Civic	\$190.00	
21	EH Food Permit - Detention Center	\$250.00	
22	EH Food Permit - Late Fee	\$25.00	
23	EH Food Permit - Limited	\$110.00	
24	EH Food Permit - Residential Facility	\$135.00	
25	EH Food Permit - School Less Than 9 Mos.	\$170.00	
26	EH Food Permit - School More Than 9 Mos.	\$200.00	
27	EH Food Permit - Temporary For Non Permitted Facility	\$100.00	
28	EH Food Permit - Temporary For Permitted Facility	\$50.00	
29	EH Food Permit - Theater	\$190.00	
30	EH Food Permit - Vending	\$85.00	
31	EH Food Plan Review	\$40.00	
32	Group Care 51		
33	EH Group Care Permit	\$75.00	
34	Limited Use Water 57		
35	EH Limited Use Water Permit	\$90.00	
36	EH Limited Use Water Permit & CHD collect water samples	\$330.00	
37	EH Limited Use Water Sample - Bacteria	\$30.00	
38	EH Limited Use Water Sample - Chemical	\$50.00	
39	Mobile Home Park 54		
40	EH MHP - Over 150 Spaces (100)	\$600.00	
41	EH MHP - 26 to 149 Spaces, per Space (Divide by 4)	\$4.00	
42	EH MHP - 5 to 25 Spaces (600)	\$100.00	
43	Tanning 69		
44	EH Tanning Permit - 1 Bed	\$150.00	
45	EH Tanning Permit - Each Additional Bed	\$55.00	
46	EH Tanning Permit - Late Fee	\$25.00	
47	Septic 61		
48	EH OSTDS - Abandonment	\$50.00	
49	EH OSTDS - Additional Pump Truck	\$35.00	
50	EH OSTDS - Amendment Application	\$55.00	

	A	B	C
51	EH OSTDS - Amendment Operating Permit	\$50.00	
52	EH OSTDS - Existing Application	\$75.00	
53	EH OSTDS - Existing Evaluation	\$100.00	
54	EH OSTDS - Holding Tank Permit	\$235.00	
55	EH OSTDS - Maintenance Entity Permit	\$25.00	
56	EH OSTDS - County Fee	\$50.00	
57	EH OSTDS - Modification - CHD Does Site	\$345.00	
58	EH OSTDS - Modification - Private Site	\$230.00	
59	EH OSTDS - New - Private Site and Private Inspection	\$245.00	
60	EH OSTDS - New - CHD Does Site	\$450.00	
61	EH OSTDS - New - Private Site	\$335.00	
62	EH OSTDS - Operating Permit ATU/PBTS - Biennial	\$100.00	
63	EH OSTDS - Operating Permit ATU/PBTS - One Year	\$50.00	
64	EH OSTDS - Operating Permit Commercial	\$100.00	
65	EH OSTDS - Operating Permit I/M	\$100.00	
66	EH OSTDS - PBTS Permit - CHD Does Site	\$475.00	
67	EH OSTDS - PBTS Permit - Private Site	\$360.00	
68	EH OSTDS - Portable/Temp Toilet	\$75.00	
69	EH OSTDS - Reinspection - Construction	\$50.00	
70	EH OSTDS - Reinspection - Site Evaluation	\$115.00	
71	EH OSTDS - Repair - CHD Does Site	\$350.00	
72	EH OSTDS - Repair - Private Site and Private Inspection	\$195.00	
73	EH OSTDS - Repair - Private Site	\$350.00	
74	EH OSTDS - Septage Disposal Permit	\$75.00	
75	EH OSTDS - Service Permit Late Fee After Oct. 1	\$0.00	
76	EH OSTDS - Site Eval - Additional Service	\$115.00	
77	EH OSTDS - Subdivision Analysis - per 5 lots	\$0.00	
78	EH OSTDS - Variance Commercial	\$300.00	
79	EH OSTDS - Variance Single Family	\$200.00	
80	<b>Pools 60</b>		
81	EH Pool Permit - Exempt	\$50.00	
82	EH Pool Permit - Greater Than 25,000 Gal	\$250.00	
83	EH Pool Permit - Initial	\$150.00	
84	EH Pool Permit - Less Than 25,000 Gal	\$125.00	
85	<b>Tattoo 44</b>		
86	EH Tattoo Permit - Artist New/Renewal	\$60.00	
87	EH Tattoo Permit - Facility New/Renewal	\$200.00	
88	EH Tattoo Permit - Guest Artist	\$35.00	
89	EH Tattoo Permit - Reactivate Artist License	\$25.00	
90	EH Tattoo Permit - Reactivate Facility	\$75.00	
91	EH Tattoo Permit - Temporary	\$200.00	
92	<b>Private Water 59</b>		
93	EH Water Sample - Bacterial	\$75.00	
94	EH Water Sample - Bacterial	\$30.00	

**ATTACHMENT I**  
**JEFFERSON COUNTY HEALTH DEPARTMENT**  
**PROGRAM SPECIFIC REPORTING REQUIREMENTS AND PROGRAMS REQUIRING**  
**COMPLIANCE WITH THE PROVISIONS OF SPECIFIC MANUALS**

Some health services must comply with specific program and reporting requirements in addition to the Personal Health Coding Pamphlet (DHP 50-20), Environmental Health Coding Pamphlet (DHP 50-21) and FLAIR requirements because of federal or state law, regulation or rule. If a county health department is funded to provide one of these services, it must comply with the special reporting requirements for that service. The services and the reporting requirements are listed below:

<u>Service</u>	<u>Requirement</u>
1. Sexually Transmitted Disease Program	Requirements as specified in F.A.C. 64D-3, F.S. 381 and F.S. 384.
2. Dental Health	Periodic financial and programmatic reports as specified by the program office.
3. Special Supplemental Nutrition Program for Women, Infants and Children (including the WIC Breastfeeding Peer Counseling Program)	Service documentation and monthly financial reports as specified in DHM 150-24* and all federal, state and county requirements detailed in program manuals and published procedures.
4. Healthy Start/ Improved Pregnancy Outcome	Requirements as specified in the 2007 Healthy Start Standards and Guidelines and as specified by the Healthy Start Coalitions in contract with each county health department.
5. Family Planning	Requirements as specified in Public Law 91-572, 42 U.S.C. 300, et seq., 42 CFR part 59, subpart A, 45 CFR parts 74 & 92, 2 CFR 215 (OMB Circular A-110) OMB Circular A-102, F.S. 381.0051, F.A.C. 64F-7, F.A.C. 64F-16, and F.A.C. 64F-19. Requirements and Guidance as specified in the Program Requirements for Title X Funded Family Planning Projects (Title X Requirements)(2014) and the Providing Quality Family Planning Services (QFP): Recommendations of CDC and the U.S. Office of Population Affairs published on the Office of Population Affairs website. Programmatic annual reports as specified by the program office as specified in the annual programmatic Scope of Work for Family Planning and Maternal Child Health Services, including the Family Planning Annual Report (FPAR), and other minimum guidelines as specified by the Policy Web Technical Assistance Guidelines.
6. Immunization	Periodic reports as specified by the department pertaining to immunization levels in kindergarten and/or seventh grade pursuant to instructions contained in the Immunization Guidelines-Florida Schools, Childcare Facilities and Family Daycare Homes (DH Form 150-615) and Rule 64D-3.046, F.A.C. In addition, periodic reports as specified by the department pertaining to the surveillance/investigation of reportable vaccine-preventable diseases, adverse events, vaccine accountability, and assessment of immunization

**ATTACHMENT I (Continued)**

- levels as documented in Florida SHOTS and supported by CHD Guidebook policies and technical assistance guidance.
7. Environmental Health Requirements as specified in Environmental Health Programs Manual 150-4\* and DHP 50-21\*
  8. HIV/AIDS Program Requirements as specified in F.S. 384.25 and F.A.C. 64D-3.030 and 64D-3.031. Case reporting should be on Adult HIV/AIDS Confidential Case Report CDC Form DH2139 and Pediatric HIV/AIDS Confidential Case Report CDC Form DH2140.  
  
Requirements as specified in F.A.C. 64D-2 and 64D-3, F.S. 381 and F.S. 384. Socio-demographic and risk data on persons tested for HIV in CHD clinics should be reported on Lab Request DH Form 1628 in accordance with the Forms Instruction Guide. Requirements for the HIV/AIDS Patient Care programs are found in the Patient Care Contract Administrative Guidelines.
  9. School Health Services Requirements as specified in the Florida School Health Administrative Guidelines (May 2012). Requirements as specified in F.S. 381.0056, F.S. 381.0057, F.S. 402.3026 and F.A.C. 64F-6.
  10. Tuberculosis Tuberculosis Program Requirements as specified in F.A.C. 64D-3 and F.S. 392.
  11. General Communicable Disease Control Carry out surveillance for reportable communicable and other acute diseases, detect outbreaks, respond to individual cases of reportable diseases, investigate outbreaks, and carry out communication and quality assurance functions, as specified in F.A.C. 64D-3, F.S. 381, F.S. 384 and the CHD Epidemiology Guide to Surveillance and Investigations.
  12. Refugee Health Program Programmatic and financial requirements as specified by the program office.

\*or the subsequent replacement if adopted during the contract period.

**ATTACHMENT II**  
**JEFFERSON COUNTY HEALTH DEPARTMENT**  
**PART I. PLANNED USE OF COUNTY HEALTH DEPARTMENT TRUST FUND BALANCES**

	Estimated State Share of CHD Trust Fund Balance	Estimated County Share of CHD Trust Fund Balance	Total
1. CHD Trust Fund Ending Balance 09/30/23	43354	135444	178798
2. Drawdown for Contract Year October 1, 2023 to September 30, 2024	-43354	-18623	-61977
3. Special Capital Project use for Contract Year October 1, 2023 to September 30, 2024	0	0	0
4. Balance Reserved for Contingency Fund October 1, 2023 to September 30, 2024	0	116821	116821

Special Capital Projects are new construction or renovation projects and new furniture or equipment associated with these projects, and mobile health vans.

ATTACHMENT II

JEFFERSON COUNTY HEALTH DEPARTMENT

Part II, Sources of Contributions to County Health Department

October 1, 2023 to September 30, 2024

	State CHD Trust Fund (cash)	County CHD Trust Fund	Total CHD Trust Fund (cash)	Other Contribution	Total
<b>1. GENERAL REVENUE - STATE</b>					
015040 CHD - TB COMMUNITY PROGRAM	3,000	0	3,000	0	3,000
015040 SCHOOL BASED DENTAL SEALANT	213,595	0	213,595	0	213,595
015040 EPIDEMIOLOGY SURVEILLANCE GENERAL REVENUE	79,035	0	79,035	0	79,035
015040 FAMILY PLANNING GENERAL REVENUE	45,892	0	45,892	0	45,892
015040 FLORIDA SPRINGS AND AQUIFER PROTECTION ACT	24,313	0	24,313	0	24,313
015040 PRIMARY CARE PROGRAM	129,466	0	129,466	0	129,466
015040 RACIAL & ETHNIC DISPARITIES - CHD EXPENSES	52,000	0	52,000	0	52,000
015040 SCHOOL HEALTH SERVICES	68,292	0	68,292	0	68,292
015050 CHD GENERAL REVENUE NON-CATEGORICAL	418,984	0	418,984	0	418,984
<b>GENERAL REVENUE TOTAL</b>	1,034,577	0	1,034,577	0	1,034,577
<b>2. NON GENERAL REVENUE - STATE</b>					
015010 ENVIRONMENTAL BIOMEDICAL WASTE PROGRAM	279	0	279	0	279
015010 TOBACCO STATE AND COMMUNITY INTERVENTIONS	118,697	0	118,697	0	118,697
015010 CESSATION TREATMENT AND COUNSELING	60,000	0	60,000	0	60,000
015010 TOBACCO STATE & COMMUNITY HEALTHY BABY	10,000	0	10,000	0	10,000
<b>NON GENERAL REVENUE TOTAL</b>	188,976	0	188,976	0	188,976
<b>3. FEDERAL FUNDS - STATE</b>					
007000 COMPREHENSIVE COMMUNITY CARDIO - PHBG	37,985	0	37,985	0	37,985
007000 STRENGTHENING STD PREVENTION AND CONTROL	58,467	0	58,467	0	58,467
007000 ELC COVID ENHANCED DETECTION EXPANSION GRANT	2,234	0	2,234	0	2,234
007000 ELC COVID HAI/AR	49,269	0	49,269	0	49,269
007000 ELCCOVID NURSING HOME & LTC FACILITY STRIKE TEAM	49,268	0	49,268	0	49,268
007000 ELC COVID OTHER & LONG TERM CARE FAC STRIKE TEAM	49,268	0	49,268	0	49,268
007000 FAMILY PLANNING TITLE X - GRANT	21,420	0	21,420	0	21,420
007000 HEALTH DISPARITIES GRANT COVID-19	56,491	0	56,491	0	56,491
007000 PUBLIC HLTH INFRASTRUCTURE & WORKFORCE/CENTRAL 1	108,044	0	108,044	0	108,044
007000 IMMUNIZATION & VACCINES CHILDREN COVID 19 RESPON	3,531	0	3,531	0	3,531
007000 INFANT MORTALITY	8,000	0	8,000	0	8,000
007000 IMMUNIZATION ACTION PLAN	3,625	0	3,625	0	3,625
007000 MCH SPECIAL PRJCT UNPLANNED PREGNANCY	11,519	0	11,519	0	11,519
007000 BASE COMMUNITY PREPAREDNESS CAPABILITY	85,475	0	85,475	0	85,475
007000 SEXUAL RISK AVOIDANCE EDUCATION GRANT PROGRAM	337,144	0	337,144	0	337,144
015075 SCHOOL HEALTH SERVICES	129,502	0	129,502	0	129,502
<b>FEDERAL FUNDS TOTAL</b>	1,011,242	0	1,011,242	0	1,011,242
<b>4. FEES ASSESSED BY STATE OR FEDERAL RULES - STATE</b>					
001020 CHD STATEWIDE ENVIRONMENTAL FEES	7,998	0	7,998	0	7,998
001092 ON SITE SEWAGE DISPOSAL PERMIT FEES	27,653	0	27,653	0	27,653
001092 CHD STATEWIDE ENVIRONMENTAL FEES	252	0	252	0	252
001206 ON SITE SEWAGE DISPOSAL PERMIT FEES	2,000	0	2,000	0	2,000
001206 SANITATION CERTIFICATES (FOOD INSPECTION)	182	0	182	0	182
001206 SEPTIC TANK RESEARCH SURCHARGE	485	0	485	0	485
001206 PUBLIC SWIMMING POOL PERMIT FEES-10% HQ TRANSFER	63	0	63	0	63

# ATTACHMENT II

## JEFFERSON COUNTY HEALTH DEPARTMENT

### Part II, Sources of Contributions to County Health Department

October 1, 2023 to September 30, 2024

	State CHD Trust Fund (cash)	County CHD Trust Fund	Total CHD Trust Fund (cash)	Other Contribution	Total
001206 DRINKING WATER PROGRAM OPERATIONS	153	0	153	0	153
001206 TANNING FACILITIES	5	0	5	0	5
001206 ONSITE SEWAGE TRAINING CENTER	50	0	50	0	50
001206 MOBILE HOME & RV PARK FEES	197	0	197	0	197
<b>FEES ASSESSED BY STATE OR FEDERAL RULES TOTAL</b>	<b>39,038</b>	<b>0</b>	<b>39,038</b>	<b>0</b>	<b>39,038</b>
<b>5. OTHER CASH CONTRIBUTIONS - STATE:</b>					
	0	0	0	0	0
090001 DRAW DOWN FROM PUBLIC HEALTH UNIT	43,354	0	43,354	0	43,354
<b>OTHER CASH CONTRIBUTION TOTAL</b>	<b>43,354</b>	<b>0</b>	<b>43,354</b>	<b>0</b>	<b>43,354</b>
<b>6. MEDICAID - STATE/COUNTY:</b>					
001057 CHD CLINIC FEES	0	6,510	6,510	0	6,510
001148 CHD CLINIC FEES	0	69,990	69,990	0	69,990
<b>MEDICAID TOTAL</b>	<b>0</b>	<b>76,500</b>	<b>76,500</b>	<b>0</b>	<b>76,500</b>
<b>7. ALLOCABLE REVENUE - STATE:</b>					
018000 CHD CLINIC FEES	17	0	17	0	17
038000 CHD LOCAL ENVIRONMENTAL FEES	8	0	8	0	8
<b>ALLOCABLE REVENUE TOTAL</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>25</b>
<b>8. OTHER STATE CONTRIBUTIONS NOT IN CHD TRUST FUND - STATE</b>					
ADAP	0	0	0	0	0
PHARMACY DRUG PROGRAM	0	0	0	2,314	2,314
WIC PROGRAM	0	0	0	410,449	410,449
BUREAU OF PUBLIC HEALTH LABORATORIES	0	0	0	1,546	1,546
IMMUNIZATIONS	0	0	0	35,545	35,545
<b>OTHER STATE CONTRIBUTIONS TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>449,854</b>	<b>449,854</b>
<b>9. DIRECT LOCAL CONTRIBUTIONS - BCC/TAX DISTRICT</b>					
008005 CHD LOCAL REVENUE & EXPENDITURES	0	41,000	41,000	0	41,000
<b>DIRECT COUNTY CONTRIBUTIONS TOTAL</b>	<b>0</b>	<b>41,000</b>	<b>41,000</b>	<b>0</b>	<b>41,000</b>
<b>10. FEES AUTHORIZED BY COUNTY ORDINANCE OR RESOLUTION - COUNTY</b>					
001077 CHD CLINIC FEES	0	10,975	10,975	0	10,975
001094 CHD LOCAL ENVIRONMENTAL FEES	0	10,610	10,610	0	10,610
001110 VITAL STATISTICS CERTIFIED RECORDS	0	17,000	17,000	0	17,000
<b>FEES AUTHORIZED BY COUNTY TOTAL</b>	<b>0</b>	<b>38,585</b>	<b>38,585</b>	<b>0</b>	<b>38,585</b>
<b>11. OTHER CASH AND LOCAL CONTRIBUTIONS - COUNTY</b>					
001029 CHD CLINIC FEES	0	140	140	0	140
001090 CHD CLINIC FEES	0	15	15	0	15
010300 STATE UNDERGROUND PETROLEUM RESPONSE ACT	0	500	500	0	500
010300 DOC PHARMACY INTERAGENCY AGREEMENT	0	191,000	191,000	0	191,000
010300 CHD FEDERAL & LOCAL INDIRECT EARNINGS	0	60,000	60,000	0	60,000
010300 MIGRANT LABOR HOUSING INSPECTION H-2A PROGRAM	0	130	130	0	130
090002 DRAW DOWN FROM PUBLIC HEALTH UNIT	0	18,623	18,623	0	18,623



ATTACHMENT II

JEFFERSON COUNTY HEALTH DEPARTMENT

Part II, Sources of Contributions to County Health Department

October 1, 2023 to September 30, 2024

	State CHD Trust Fund (cash)	County CHD Trust Fund	Total CHD Trust Fund (cash)	Other Contribution	Total
OTHER CASH AND LOCAL CONTRIBUTIONS TOTAL	0	270,408	270,408	0	270,408
12. ALLOCABLE REVENUE - COUNTY					
018000 CHD CLINIC FEES	0	17	17	0	17
038000 CHD LOCAL ENVIRONMENTAL FEES	0	8	8	0	8
COUNTY ALLOCABLE REVENUE TOTAL	0	25	25	0	25
13. BUILDINGS - COUNTY					
ANNUAL RENTAL EQUIVALENT VALUE	0	0	0	0	0
OTHER (Specify)	0	0	0	0	0
UTILITIES	0	0	0	0	0
BUILDING MAINTENANCE	0	0	0	0	0
GROUNDS MAINTENANCE	0	0	0	0	0
INSURANCE	0	0	0	0	0
OTHER (Specify)	0	0	0	0	0
OTHER (Specify)	0	0	0	0	0
BUILDINGS TOTAL	0	0	0	0	0
14. OTHER COUNTY CONTRIBUTIONS NOT IN CHD TRUST FUND - COUNTY					
EQUIPMENT / VEHICLE PURCHASES	0	0	0	0	0
VEHICLE INSURANCE	0	0	0	0	0
VEHICLE MAINTENANCE	0	0	0	0	0
OTHER COUNTY CONTRIBUTION (SPECIFY)	0	0	0	0	0
OTHER COUNTY CONTRIBUTION (SPECIFY)	0	0	0	0	0
OTHER COUNTY CONTRIBUTIONS TOTAL	0	0	0	0	0
GRAND TOTAL CHD PROGRAM	2,317,212	426,518	2,743,730	449,854	3,193,584

ATTACHMENT II

JEFFERSON COUNTY HEALTH DEPARTMENT

Part III, Planned Staffing. Clients, Services and Expenditures By Program Service Area Within Each Level of Service

October 1, 2023 to September 30, 2024

	Quarterly Expenditure Plan									
	FTE's	Clients	Services/	1st	2nd	3rd	4th			Grand
	(0.00)	Units	Visits		(Whole dollars only)			State	County	Total

A. COMMUNICABLE DISEASE CONTROL:

IMMUNIZATION (101)	0.49	350	561	11,766	10,086	11,766	10,254	43,124	748	43,872
SEXUALLY TRANS. DIS. (102)	1.65	140	200	38,931	33,371	38,931	33,922	127,278	17,877	145,155
HIV/AIDS PREVENTION (03A1)	0.00	0	8	0	0	0	0	0	0	0
HIV/AIDS SURVEILLANCE (03A2)	0.00	0	0	0	0	0	0	0	0	0
HIV/AIDS PATIENT CARE (03A3)	1.30	457	1,281	77,518	66,448	77,518	67,546	98,030	191,000	289,030
ADAP (03A4)	0.00	0	0	0	0	0	0	0	0	0
TUBERCULOSIS (104)	0.05	11	22	1,509	1,293	1,509	1,314	5,325	300	5,625
COMM. DIS. SURV. (106)	2.30	0	5,451	77,339	66,294	77,339	67,390	288,362	0	288,362
HEPATITIS (109)	0.00	0	0	0	0	0	0	0	0	0
PREPAREDNESS AND RESPONSE (116)	1.12	0	0	28,845	24,726	28,845	25,135	107,551	0	107,551
REFUGEE HEALTH (118)	0.00	0	0	0	0	0	0	0	0	0
VITAL RECORDS (180)	0.24	800	1,250	4,191	3,592	4,191	3,651	0	15,625	15,625
COMMUNICABLE DISEASE SUBTOTAL	7.15	1,758	8,773	240,099	205,810	240,099	209,212	669,670	225,550	895,220

B. PRIMARY CARE:

CHRONIC DISEASE PREVENTION PRO (210)	1.28	0	888	38,873	33,321	38,873	33,872	144,939	0	144,939
WIC (21W1)	0.00	875	875	0	0	0	0	0	0	0
TOBACCO USE INTERVENTION (212)	2.19	0	0	48,874	41,895	48,874	42,587	182,230	0	182,230
WIC BREASTFEEDING PEER COUNSELING (21W2)	0.00	0	0	0	0	0	0	0	0	0
FAMILY PLANNING (223)	2.35	215	380	56,152	48,133	56,152	48,930	175,042	34,325	209,367
IMPROVED PREGNANCY OUTCOME (225)	0.77	84	428	20,600	17,658	20,600	17,951	48,409	28,400	76,809
HEALTHY START PRENATAL (227)	0.00	0	0	0	0	0	0	0	0	0
COMPREHENSIVE CHILD HEALTH (229)	0.11	55	55	2,275	1,950	2,275	1,983	4,733	3,750	8,483
HEALTHY START CHILD (231)	0.00	40	225	0	0	0	0	0	0	0
SCHOOL HEALTH (234)	7.18	0	8,220	170,369	146,040	170,369	148,454	608,726	26,506	635,232
COMPREHENSIVE ADULT HEALTH (237)	0.20	23	26	5,744	4,924	5,744	5,004	3,710	17,706	21,416
COMMUNITY HEALTH DEVELOPMENT (238)	1.88	0	0	58,467	50,118	58,467	50,946	202,520	15,478	217,998
DENTAL HEALTH (240)	0.00	0	0	57,286	49,105	57,286	49,918	213,595	0	213,595
PRIMARY CARE SUBTOTAL	15.96	1,292	11,097	458,640	393,144	458,640	399,645	1,583,904	126,165	1,710,069

C. ENVIRONMENTAL HEALTH:

Water and Onsite Sewage Programs

COSTAL BEACH MONITORING (347)	0.00	0	0	0	0	0	0	0	0	0
LIMITED USE PUBLIC WATER SYSTEMS (357)	0.06	15	125	2,088	1,790	2,088	1,821	3,245	4,542	7,787
PUBLIC WATER SYSTEM (358)	0.00	0	0	2	2	2	2	0	8	8
PRIVATE WATER SYSTEM (359)	0.03	0	0	558	479	558	487	0	2,082	2,082
ONSITE SEWAGE TREATMENT & DISPOSAL (361)	1.21	200	485	27,547	23,613	27,547	24,004	51,966	50,745	102,711
Group Total	1.30	215	610	30,195	25,884	30,195	26,314	55,211	57,377	112,588

Facility Programs

TATTOO FACILITY SERVICES (344)	0.00	0	0	34	29	34	28	0	125	125
FOOD HYGIENE (348)	0.08	12	19	1,696	1,454	1,696	1,477	1,738	4,585	6,323

ATTACHMENT II										
JEFFERSON COUNTY HEALTH DEPARTMENT										
Part III, Planned Staffing. Clients, Services and Expenditures By Program Service Area Within Each Level of Service										
October 1, 2023 to September 30, 2024										
	Quarterly Expenditure Plan								Grand Total	
	FTE's	Clients	Services/	1st	2nd	3rd	4th	State		County
	(0.00)	Units	Visits	(Whole dollars only)						
BODY PIERCING FACILITIES SERVICES (349)	0.00	0	0	0	0	0	0	0	0	0
GROUP CARE FACILITY (351)	0.04	2	1	904	775	904	789	0	3,372	3,372
MIGRANT LABOR CAMP (352)	0.01	1	1	309	265	309	269	125	1,027	1,152
HOUSING & PUB. BLDG. (353)	0.00	0	0	0	0	0	0	0	0	0
MOBILE HOME AND PARK (354)	0.05	14	19	1,039	890	1,039	905	1,879	1,994	3,873
POOLS/BATHING PLACES (360)	0.03	0	0	727	623	727	632	676	2,033	2,709
BIOMEDICAL WASTE SERVICES (364)	0.02	10	10	472	404	472	411	874	885	1,759
TANNING FACILITY SERVICES (369)	0.00	0	0	6	5	6	5	0	22	22
Group Total	0.23	39	50	5,187	4,445	5,187	4,516	5,292	14,043	19,335
Groundwater Contamination										
STORAGE TANK COMPLIANCE SERVICES (355)	0.00	0	0	0	0	0	0	0	0	0
SUPER ACT SERVICES (356)	0.01	0	0	181	155	181	158	0	675	675
Group Total	0.01	0	0	181	155	181	158	0	675	675
Community Hygiene										
COMMUNITY ENVIR. HEALTH (345)	0.01	0	0	194	167	194	170	0	725	725
INJURY PREVENTION (346)	0.00	0	0	0	0	0	0	0	0	0
LEAD MONITORING SERVICES (350)	0.00	0	0	0	0	0	0	0	0	0
PUBLIC SEWAGE (362)	0.00	0	0	0	0	0	0	0	0	0
SOLID WASTE DISPOSAL SERVICE (363)	0.00	0	0	0	0	0	0	0	0	0
SANITARY NUISANCE (365)	0.01	4	4	345	295	345	300	0	1,285	1,285
RABIES SURVEILLANCE (366)	0.01	8	8	135	116	135	118	0	504	504
ARBORVIRUS SURVEIL. (367)	0.00	0	0	0	0	0	0	0	0	0
RODENT/ARTHROPOD CONTROL (368)	0.00	0	0	0	0	0	0	0	0	0
WATER POLLUTION (370)	0.00	0	0	48	41	48	43	0	180	180
INDOOR AIR (371)	0.00	0	0	0	0	0	0	0	0	0
RADIOLOGICAL HEALTH (372)	0.00	0	0	0	0	0	0	0	0	0
TOXIC SUBSTANCES (373)	0.00	0	0	0	0	0	0	0	0	0
Group Total	0.03	12	12	722	619	722	631	0	2,694	2,694
ENVIRONMENTAL HEALTH SUBTOTAL	1.57	266	672	36,285	31,103	36,285	31,619	60,503	74,789	135,292
D. NON-OPERATIONAL COSTS:										
NON-OPERATIONAL COSTS (599)	0.00	0	0	0	0	0	0	0	0	0
ENVIRONMENTAL HEALTH SURCHARGE (399)	0.00	0	0	845	724	845	735	3,135	14	3,149
MEDICAID BUYBACK (611)	0.00	0	0	0	0	0	0	0	0	0
NON-OPERATIONAL COSTS SUBTOTAL	0.00	0	0	845	724	845	735	3,135	14	3,149
TOTAL CONTRACT	24.68	3,316	20,542	735,869	630,781	735,869	641,211	2,317,212	426,518	2,743,730

## **ATTACHMENT III**

### **JEFFERSON COUNTY HEALTH DEPARTMENT**

#### **CIVIL RIGHTS COMPLIANCE AND NON-DISCRIMINATION CERTIFICATE**

1. The CHD agrees to complete the Civil Rights Compliance Questionnaire, DH Forms 946 A and B (or the subsequent replacement if adopted during the contract period), if so requested by the Department.
2. The CHD assures that it will comply with the Omnibus Budget Reconciliation Act of 1981, P.L. 97-35, which prohibits discrimination on the basis of sex and religion in programs and activities receiving or benefiting from federal financial assistance.
3. Assurance of Civil Rights Compliance: The CHD hereby agrees that it will comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d *et seq.*); Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 *et seq.*); Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794); the Age Discrimination Act of 1975 (42 U.S.C. 6101 *et seq.*); Title II and Title III of the Americans with Disabilities Act (ADA) of 1990, as amended by the ADA Amendment Act of 2008 (42 U.S.C. 12131-12189) and as implemented by Department of Justice regulations at 28 CFR Parts 35 and 36; Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency" (August 11, 2000); all provisions required by the implementing regulations of the U.S. Department of Agriculture (7 CFR Part 15 *et seq.*); and FNS directives and guidelines to the effect that no person shall, on the ground of race, color, national origin, age, sex, or disability, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity for which the agency receives Federal financial assistance from FNS; and hereby gives assurance that it will immediately take measures necessary to effectuate this agreement.

By providing this assurance, the CHD agrees to compile data, maintain records and submit records and reports as required to permit effective enforcement of the nondiscrimination laws, and to permit Department personnel during normal working hours to review and copy such records, books and accounts, access such facilities, and interview such personnel as needed to ascertain compliance with the non-discrimination laws. If there are any violations of this assurance, the Department of Agriculture shall have the right to seek judicial enforcement of this assurance.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal financial assistance, grants, and loans of Federal funds, reimbursable expenditures, grant or donation of Federal property and interest in property, the detail of Federal personnel, the sale and lease of, and the permission to use Federal property or interest in such property or the furnishing of services without consideration or at a nominal consideration, or at a consideration that is reduced for the purpose of assisting the recipient, or in recognition of the public interest to be served by such sale, lease, or furnishing of services to the recipient, or any improvements made with Federal financial assistance extended to the Program applicant by USDA. This includes any Federal agreement, arrangement, or other contract that has as one of its purposes the provision of cash assistance for the purchase of food, and cash assistance for purchase or rental of food service equipment or any other financial assistance extended in reliance on the representations and agreements made in this assurance.

This assurance is binding on the CHD, its successors, transferees, and assignees as long as it receives or retains possession of any assistance from the Department. The person or persons whose signatures appear below are authorized to sign this assurance on the behalf of the CHD.

4. Confidentiality of Data, Files, and Records: The CHD agrees to restrict the use and disclosure of confidential USDA, Women, Infant, and Children (WIC) applicant and participant information as specified in 7 CFR § 246.26(d)(1)(i) in accordance with 7 CFR § 246.26(d)(1)(ii), as applicable.

Attachment IV

Fiscal Year - 2023 - 2024

Jefferson County Health Department

Facilities Utilized by the County Health Department

<b>Complete Location</b> (Street Address, City, Zip)	<b>Facility Description And Offical Building Name (if applicable)</b> (Admin, Clinic, Envn Hlth, etc.)	<b>Lease/ Agreement Number</b>	<b>Type of Agreement</b> (Private Lease thru State or County, other - please define)	<b>Complete Legal Name of Owner</b>	<b>SQ Feet</b>	<b>Employee Count</b> (FTE/OPS/ Contract)
<b>1255 W Washington Street Monticello, FL 32344</b>	<b>Florida Department of Health - Jefferson County</b>	<b>N/A</b>	<b>County Core Contract</b>	<b>Jefferson County BOCC</b>	<b>9515</b>	<b>25</b>

**Facility** - a fixed site managed by DOH/CHD personnel for the purpose of providing or supporting public health services. Includes county-owned, state-owned, and leased facilities. Includes DOH/CHD warehouse and administrative sites. Includes facilities managed by DOH/CHD that may be shared with other organizations. Does not include schools, jails or other facilities where DOH/CHD staff are out-posted or sites where services are provided on an episodic basis.

ATTACHMENT V  
JEFFERSON COUNTY HEALTH DEPARTMENT  
SPECIAL PROJECTS SAVINGS PLAN

CASH RESERVED OR ANTICIPATED TO BE RESERVED FOR PROJECTS

<u>CONTRACT YEAR</u>	<u>STATE</u>	<u>COUNTY</u>	<u>TOTAL</u>
2022-2023*	\$ 0	\$ 250000	\$ 250000
2023-2024**	\$ 0	\$ 0	\$ 0
2024-2025***	\$ 0	\$ 0	\$ 0
2025-2026***	\$ 0	\$ 0	\$ 0
PROJECT TOTAL	\$ 0	\$ 250000	\$ 250000

SPECIAL PROJECTS CONSTRUCTION/RENOVATION PLAN

PROJECT NUMBER:7233200

PROJECT NAME:Jefferson CHD-Staff Restroom Renovations

LOCATION/ADDRESS:2155 West Washington St. Monticello, FL 32344

PROJECT TYPE:

NEW BUILDINGROOFING

RENOVATIONX PLANNING STUDY

NEW ADDITIONOTHER

SQUARE FOOTAGE:250

PROJECT SUMMARY:

Describe scope of work in reasonable detail.

Renovation of existing staff bathrooms.

START DATE (Initial expenditure of funds)  
: 1/2024

COMPLETION DATE: 6/2024

DESIGN FEES:\$ 0

CONSTRUCTION COSTS:\$ 0

FURNITURE/EQUIPMENT:\$ 0

TOTAL PROJECT COST:\$ 250000

COST PER SQ FOOT:\$ 1000

Special Capital Projects are new construction or renovation projects and new furniture or equipment associated with these projects and mobile health vans.

\* Cash balance as of 9/30/23  
\*\* Cash to be transferred to FCO account.  
\*\*\* Cash anticipated for future contract years.

**CONTRACT BETWEEN  
JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
AND  
STATE OF FLORIDA DEPARTMENT OF HEALTH  
FOR OPERATION OF THE  
JEFFERSON COUNTY HEALTH DEPARTMENT  
CONTRACT YEAR 2023-2024**

This contract is made and entered into between the State of Florida, Department of Health ("State"), and the Jefferson County Board of County Commissioners ("County"), through their undersigned authorities, effective October 1, 2023. State and County are jointly referred to as the "parties".

**RECITALS**

A. Pursuant to Chapter 154, Florida Statutes, the intent of the legislature is to "promote, protect, maintain, and improve the health and safety of all citizens and visitors of this state through a system of coordinated county health department services."

B. County Health Departments were created throughout Florida to satisfy this legislative intent through the "promotion of the public's health, the control and eradication of preventable diseases, and the provision of primary health care for special populations."

C. Jefferson County Health Department ("CHD") is one of the created County Health Departments.

D. It is necessary for the parties hereto to enter into this contract to ensure coordination between the State and the County in the operation of the CHD.

NOW, THEREFORE, in consideration of the mutual promises set forth herein, the sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. RECITALS. The parties mutually agree that the foregoing recitals are true and correct and incorporated herein by reference.

2. TERM. The parties mutually agree that this contract shall be effective from October 1, 2023, through September 30, 2024, or until a written contract replacing this contract is entered into between the parties, whichever is later, unless this contract is otherwise terminated according to the termination provisions outlined in paragraph 8. below.

3. SERVICES MAINTAINED BY THE CHD. The parties mutually agree that the CHD shall provide those services as outlined in Part III of Attachment II hereof, to maintain the following three levels of service pursuant to section 154.01(2), Florida Statutes, as defined below:

a. "Environmental health services" are those services that are organized and operated to protect the health of the general public by monitoring and regulating activities in the environment that may contribute to the occurrence or transmission of disease. Environmental health services shall be supported by available federal, state, and local funds and shall include



those services mandated on a state or federal level. Examples of environmental health services include but are not limited to, food hygiene, safe drinking water supply, sewage, and solid waste disposal, swimming pools, group care facilities, migrant labor camps, toxic material control, radiological health, and occupational health.

b. "Communicable disease control services" are those services that protect the health of the general public through the detection, control, and eradication of diseases that are transmitted primarily by human beings. Communicable disease services shall be supported by available federal, state, and local funds and shall include those services mandated on a state or federal level. Such services include, but are not limited to, epidemiology, sexually transmissible disease detection and control, HIV/AIDS, immunization, tuberculosis control, and maintenance of vital statistics.

c. "Primary care services" are acute care and preventive services that are made available to well and sick persons who are unable to obtain such services due to lack of income or other barriers beyond their control. These services are provided to benefit individuals, improve the collective health of the public, and prevent and control the spread of disease. Primary health care services are provided at home, in group settings, or in clinics. These services shall be supported by available federal, state, and local funds and shall include services mandated on a state or federal level. Examples of primary health care services include but are not limited to first contact acute care services; chronic disease detection and treatment; maternal and child health services; family planning; nutrition; school health; supplemental food assistance for women, infants, and children; home health; and dental services.

4. FUNDING. The parties further agree that funding for the CHD will be handled as follows:

a. The funding to be provided by the parties and any other sources is outlined in Part II of Attachment II hereof. This funding will be used as shown in Part I of Attachment II.

i. The State's appropriated responsibility (*direct contribution excluding any state fees, Medicaid contributions, or any other funds not listed on the Schedule C*) as provided in Attachment II, Part II is an amount not to exceed \$ 1,866,389 (*State General Revenue, State Funds, Other State Funds and Federal Funds listed on the Schedule C*). The State's obligation to pay under this contract is contingent upon an annual appropriation by the Legislature.

ii. The County's appropriated responsibility (*direct contribution excluding any fees, other cash, or local contributions*) as provided in Attachment II, Part II is an amount not to exceed \$ 41,000 (*amount listed under the "Board of County Commissioners Annual Appropriations section of the revenue attachment*).

b. Overall expenditures will not exceed available funding or budget authority, whichever is less, (either the current year or from surplus trust funds) in any service category. Unless requested otherwise, any surplus at the end of the term of this contract in the County Health Department Trust Fund that is attributed to the CHD shall be carried forward to the next contract period.

c. Either party may establish service fees as allowed by law to fund activities of the CHD. Where applicable, such fees shall be automatically adjusted to at least the Medicaid fee schedule.

d. Either party may increase or decrease funding of this contract during the term hereof by notifying the other party in writing of the amount and purpose for the change in funding. If the State initiates the increase or decrease, the CHD will revise Attachment II and send a copy of the revised pages to the County and the State's Office of Budget and Revenue Management. If the County initiates the increase or decrease, the County shall notify the CHD in writing. The CHD will then revise Attachment II and send a copy of the revised pages to the State's Office of Budget and Revenue Management.

e. The name and address of the official payee to whom payments shall be made is:

County Health Department Trust Fund  
Jefferson County Health Department  
1255 West Washington Street  
Monticello, FL 32344

5. CHD DIRECTOR or ADMINISTRATOR. Both parties agree the director or administrator of the CHD shall be a State employee or under contract with the State and will be under the day-to-day direction of the State's Deputy Secretary for County Health Systems. The director or administrator shall be selected by the State with the concurrence of the County. The director or administrator of the CHD shall ensure that non-categorical sources of funding are used to fulfill public health priorities in the community and the Long-Range Program Plan.

6. ADMINISTRATIVE POLICIES AND PROCEDURES. The parties hereto agree that the following standards should apply in the operation of the CHD:

a. The CHD and its personnel shall follow all State policies and procedures, except to the extent permitted for the use of County purchasing procedures as outlined in subparagraph b., below. All CHD employees shall be State or State-contract personnel subject to State personnel laws, rules, and procedures. Employees will report time in the Health Management System compatible format by program component as specified by the State.

b. The CHD shall comply with all applicable provisions of federal and state laws and regulations relating to its operation with the exception that the use of County purchasing procedures shall be allowed when it will result in a better price or service and no statewide purchasing contract has been implemented for those goods or services. In such cases, the CHD director or administrator must sign a justification, therefore, and all County purchasing procedures must be followed in their entirety, and such compliance shall be documented. Such justification and compliance documentation shall be maintained by the CHD following the terms of this contract. State procedures must be followed for all leases on facilities not enumerated in Attachment IV.

c. The CHD shall maintain books, records, and documents following the Generally Accepted Accounting Principles, as promulgated by the Governmental Accounting Standards Board, and the requirements of federal or state law. These records shall be maintained as

required by the State's Policies and Procedures for Records Management and shall be open for inspection at any time by the parties and the public, except for those records that are not otherwise subject to disclosure as provided by law which is subject to the confidentiality provisions of paragraphs 6.i. and 6.k., below. Books, records, and documents must be adequate to allow the CHD to comply with the following reporting requirements:

- i.* The revenue and expenditure requirements in the Florida Accounting Information Resource System; and
- ii.* The client registration and services reporting requirements of the minimum data set as specified in the most current version of the Client Information System/Health Management Component Pamphlet; and
- iii.* Financial procedures specified in the State's Accounting Procedures Manuals, Accounting memoranda, and Comptroller's memoranda; and
- iv.* The CHD is responsible for assuring that all contracts with service providers include provisions that all subcontracted services be reported to the CHD in a manner consistent with the client registration and service reporting requirements of the minimum data set as specified in the Client Information System/Health Management Component Pamphlet.

d. All funds for the CHD shall be deposited in the County Health Department Trust Fund maintained by the state treasurer. These funds shall be accounted for separately from funds deposited for other CHDs and shall be used only for public health purposes in Jefferson County.

e. That any surplus or deficit funds, including fees or accrued interest, remaining in the County Health Department Trust Fund account at the end of the contract year shall be credited or debited to the State or County, as appropriate, based on the funds contributed by each and the expenditures incurred by each. Expenditures will be charged to the program accounts by State and County based on the ratio of planned expenditures in this contract and funding from all sources is credited to the program accounts by State and County. The equity share of any surplus or deficit funds accruing to the State and County is determined each month and at the contract year-end. Surplus funds may be applied toward the funding requirements of each party in the following year. However, in each such case, all surplus funds, including fees and accrued interest, shall remain in the trust fund until accounted for in a manner that clearly illustrates the amount which has been credited to each party. The planned use of surplus funds shall be reflected in Attachment II, Part I of this contract, with special capital projects explained in Attachment V.

f. There shall be no transfer of funds between the three levels of services without a contract amendment unless the CHD director or administrator determines that an emergency exists wherein a time delay would endanger the public's health and the State's Deputy Secretary for County Health Systems have approved the transfer. The State's Deputy Secretary for County Health Systems shall forward written evidence of this approval to the CHD within 30 days after an emergency transfer.

g. The CHD may execute subcontracts for services necessary to enable the CHD to carry out the programs specified in this contract. Any such subcontract shall include all aforementioned audit and record-keeping requirements.

h. At the request of either party, an audit may be conducted by an independent certified public accountant on the financial records of the CHD, and the results made available to the parties within 180 days after the close of the CHD fiscal year. This audit will follow requirements contained in OMB Circular A-133, as revised, and may be in conjunction with audits performed by the County government. If audit exceptions are found, then the director or administrator of the CHD will prepare a corrective action plan and a copy of that plan and monthly status reports will be furnished to the contract managers for the parties.

i. The CHD shall not use or disclose any information concerning a recipient of services except as allowed by federal or state law or policy.

j. The CHD shall retain all client records, financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to this contract for five years after termination of this contract. If an audit has been initiated and audit findings have not been resolved at the end of five years, the records shall be retained until the resolution of the audit findings.

k. The CHD shall maintain the confidentiality of all data, files, and records that are confidential under the law or are otherwise exempted from disclosure as a public record under Florida law. The CHD shall implement procedures to ensure the protection and confidentiality of all such records and shall comply with sections 384.29, 381.004, 392.65, and 456.057, Florida Statutes, and all other state and federal laws regarding confidentiality. All confidentiality procedures implemented by the CHD shall be consistent with the State's Information Security Policies, Protocols, and Procedures. The CHD shall further adhere to any amendments to the State's security requirements and shall comply with any applicable professional standards of practice concerning client confidentiality.

l. The CHD shall abide by all State policies and procedures, which by this reference are incorporated herein as standards to be followed by the CHD.

m. The CHD shall establish a system through which applicants for services and current clients may present grievances over denial, modification, or termination of services. The CHD will advise applicants of the right to appeal a denial or exclusion from services, of failure to take account of a client's choice of service, and right to a fair hearing to the final governing authority of the CHD. Specific references to existing laws, rules, or program manuals are included in Attachment I of this contract.

n. The CHD shall comply with the provisions contained in the Civil Rights Compliance and Non-Discrimination Certificate, hereby incorporated into this contract as Attachment III.

o. The CHD shall submit quarterly reports to the County that shall include at least the following:

- i.* The DE385L1 Contract Management Variance Report and the DE580L1 Analysis of Fund Equities Report; and
- ii.* A written explanation to the County of service variances reflected in the year-end DE385L1 report if the variance exceeds or falls below 25 percent of the planned expenditure amount for the contract year. However, if the amount of the service-specific variance between actual and planned expenditures does not exceed three percent of the total planned expenditures for the level of service in which the type of service is included, a variance explanation is not required. A copy of the written explanation shall be sent to the State's Office of Budget and Revenue Management.

p. The dates for the submission of quarterly reports to the County shall be as follows unless the generation and distribution of reports are delayed due to circumstances beyond the CHD's control:

- i.* March 1, 2024, for the reporting period of October 1, 2023, through December 31, 2023; and
- ii.* June 1, 2024, for the reporting period of October 1, 2023, through March 31, 2024; and
- iii.* September 1, 2024, for the reporting period of October 1, 2023 through June 30, 2024; and
- iv.* December 1, 2024, for the reporting period of October 1, 2023 through September 30, 2024.

7. FACILITIES AND EQUIPMENT. The parties mutually agree that:

a. CHD facilities shall be provided as specified in Attachment IV to this contract and the County shall own the facilities used by the CHD unless otherwise provided in Attachment IV.

b. The County shall ensure adequate fire and casualty insurance coverage for County-owned CHD offices and buildings and all furnishings and equipment in CHD offices through either a self-insurance program or insurance purchased by the County.

c. All vehicles will be transferred to the ownership of the County and registered as County vehicles. The County shall ensure insurance coverage for these vehicles is available through either a self-insurance program or insurance purchased by the County. All vehicles will be used solely for CHD operations. Vehicles purchased through the County Health Department Trust Fund shall be sold at fair market value when they are no longer needed by the CHD and the proceeds returned to the County Health Department Trust Fund.

8. TERMINATION.

a. Termination at Will. This contract may be terminated by either party without cause upon no less than 180 calendar days' notice in writing to the other party unless a lesser time is mutually agreed upon in writing by both parties.

b. Termination Because of Lack of Funds. In the event funds to finance this contract become unavailable, either party may terminate this contract upon no less than 24 hours' notice.

c. Termination for Breach. This contract may be terminated by either party for a material breach of an obligation hereunder, upon no less than 30 days' notice. Waiver of a breach of any provisions of this contract shall not be deemed to be a waiver of any other breach and shall not be construed to be a modification of the terms of this contract.

9. MISCELLANEOUS. The parties further agree:

a. Availability of Funds. If this contract, any renewal hereof, or any term, performance, or payment hereunder, extends beyond the CHD fiscal year beginning July 1, 2024, it is agreed that the performance and payment under this contract are contingent upon an annual appropriation by the Legislature, under section 287.0582, Florida Statutes.

b. Contract Managers. The name and addresses of the contract managers for the parties under this contract are as follows:

For the State:

Kimberly Allbritton  
Name  
CHD Administrator  
Title  
1255 W. Washington St.

Monticello, FL 32344  
Address

Kimberly.Allbritton@flhealth.gov  
Email Address  
(850) 342-1070  
Telephone

For the County:

Kirk Reams  
Name  
Clerk of Court  
Title  
1 Court House Circle

Monticello, FL 32344  
Address

kreams@jeffersonclerk.com  
Email Address  
(850) 342-0218  
Telephone

If different contract managers are designated after the execution of this contract, the name, address, email address, and telephone number of the new representative shall be furnished in writing to the other parties and attached to the originals of this contract.

c. Captions. The captions and headings contained in this contract are for the convenience of the parties only and do not in any way modify, amplify, or give additional notice of the provisions hereof.

d. Notices. Any notices provided under this contract must be delivered by certified mail, return receipt requested, in person with proof of delivery, or by email to the email address of the respective party identified in Section 9.b., above.

In WITNESS THEREOF, the parties hereto have caused this 8 page contract, with its attachments as referenced, including Attachment I (two pages), Attachment II (six pages), Attachment III (one page), Attachment IV (two pages), and Attachment V (one page), to be executed by their undersigned officials as duly authorized effective the 1st day of October 2023.

**BOARD OF COUNTY COMMISSIONERS  
FOR JEFFERSON COUNTY**

**STATE OF FLORIDA  
DEPARTMENT OF HEALTH**

**SIGNED BY:** \_\_\_\_\_  
**NAME:** Chris Tuten \_\_\_\_\_  
**TITLE:** BOCC Chair \_\_\_\_\_  
**DATE:** \_\_\_\_\_

**SIGNED BY:** \_\_\_\_\_  
**NAME:** Joseph A. Ladapo, M.D., Ph.D. \_\_\_\_\_  
**TITLE:** State Surgeon General \_\_\_\_\_  
**DATE:** \_\_\_\_\_

**ATTESTED TO:**

**SIGNED BY:** \_\_\_\_\_  
**NAME:** Kirk Reams \_\_\_\_\_  
**TITLE:** Clerk of Courts \_\_\_\_\_  
**DATE:** \_\_\_\_\_

**SIGNED BY:** \_\_\_\_\_  
**NAME:** Kimberly Allbritton \_\_\_\_\_  
**TITLE:** CHD Director or Administrator \_\_\_\_\_  
**DATE:** \_\_\_\_\_

# Board of County Commissioners

## Agenda Request

Date of Meeting: September 20, 2023

Date Submitted: September 14, 2023

To: Honorable Chairman and Members of the Board

From: Robbie Slack, Solid Waste Director  
Evan Rosenthal, Assistant County Attorney  
Heather Encinosa, County Attorney

Subject: Amended and Restated Resolution Establishing Schedule of Fees, Rates, and Charges for Commercial Solid Waste Services

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**Statement of Issue:** This agenda item requests Board approval of an Amended and Restated Resolution establishing fees, rates, and charges for commercial solid waste disposal services provided by the County.

**Background and Analysis:** Historically, the County has collected a special assessment for solid waste from residential and non-residential properties located in the unincorporated areas of the County and within the City of Monticello.

The Board has decided to discontinue the assessment for non-residential solid waste effective October 1. As a result, the County needs to adjust its schedule of fees, rates, and charges for commercial solid waste collection and disposal services to cover the costs of providing those services to commercial customers who have entered into commercial solid waste services agreements with the County.

The County's Solid Waste Director developed a revised rate schedule which is incorporated into the attached Amended and Restated Resolution, which repeals and replaces the previously adopted Resolution No. 2022-07192022-02 (related to commercial solid waste service) in its entirety. The revised rate schedule is as follows:

### **4 yard container**

- Site service: \$40 per pick-up
- Delivery & Set-up: \$25.00
- Rental: \$1.00 per day (minimum 20 days) - \$20 monthly
- Tipping: \$11 per pick-up
- Deposit: \$25.00
- Late Fee: \$20 per day



- Unauthorized Disposal: \$50 per item

**6 yard container**

- Site service: \$60.00 per pick-up
- Delivery & Set-up: \$25.00
- Rental: \$1.00 per day (minimum 20 days) - \$25.00 monthly
- Tipping: \$17 per pick-up
- Deposit: \$25.00
- Late Fee: \$20.00 per day
- Unauthorized Disposal: \$50.00 per item

**8 yard container**

- Site service: \$80.00 per pick-up
- Delivery & Set-up: \$25.00
- Rental: \$1.00 per day (minimum 20 days) - \$30.00 monthly
- Tipping: \$22 per pick-up
- Deposit: \$25.00
- Late Fee: \$20.00 per day
- Unauthorized Disposal: \$50.00 per item

**20 yard roll-off container**

- Site Service: \$100.00 per pick-up
- Delivery & Set-up: \$50.00
- Rental: \$2.00 per day
- Tipping: Aucilla Tipping Fee
- Deposit: \$50.00
- Late Fee: \$20.00 per day
- Unauthorized Disposal: \$50.00 per item

**Grapple Truck Service**

- Tree Debris Load/Trip: \$250.00 per pick-up, No Tipping Fee
- Bulk Load: \$250.00 per pick-up, plus Aucilla Tipping Fee
- Unauthorized Disposal: \$50.00 per item

**Tire Disposal Service**

- Load/Trip: \$250.00 per pick-up

- Tipping: Aucilla Tipping Fee

**Options:**

1. Approve Amended and Restated Resolution Establishing Schedule of Fees, Rates, and Charges for Commercial Solid Waste Services
2. Do Not Approve Amended and Restated Resolution Establishing Schedule of Fees, Rates, and Charges for Commercial Solid Waste Services
3. Board Direction.

**Recommendation:**

Option #1

**Attachments:**

1. Amended and Restated Resolution Establishing Schedule of Fees, Rates, and Charges for Commercial Solid Waste Services
2. Resolution No. 2022-07192022-02



## JEFFERSON COUNTY SOLID WASTE DEPARTMENT

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1697 South Jefferson Street  
Monticello, Florida 32344  
Phone: (850) 342-0184  
Fax: (850) 342-0185

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### SOLID WASTE SERVICES AGREEMENT

#### ✓ Customer Selection Below:

- ☐ **4 yard container**
- Site service: \$40 per pick-up
  - Tipping Fee: \$11.00 per pick-up
  - Delivery & Set-up: \$25.00
  - Rental: \$1 per day (minimum 20 days) - \$20 monthly
  - Deposit: \$25.00
  - Late Fee: \$20.00 per day
  - Unauthorized Disposal \$50.00 per item
- ☐ **6 yard container**
- Site service: \$60 per pick-up
  - Tipping Fee: \$17.00 per pick-up
  - Delivery & Set-up: \$25.00
  - Rental: \$1 per day (minimum 20 days) - \$25 monthly
  - Deposit: \$25.00
  - Late Fee: \$20.00 per day
  - Unauthorized Disposal \$50.00 per item
- ☐ **8 yard container**
- Site service: \$80 per pick-up
  - Tipping Fee: \$22 per pick-up
  - Delivery & Set-up: \$25.00
  - Rental: \$1 per day (minimum 20 days) - \$30 monthly
  - Deposit: \$25.00
  - Late Fee: \$20.00 per day
  - Unauthorized Disposal \$50.00 per item

☐ **20 yard roll-off container**

- Site Service: \$250.00 per pick-up
- Delivery & Set-up: \$50.00
- Rental: \$2.00 per day
- Tipping: Aucilla Tipping Fee
- Deposit: \$50.00
- Late Fee: \$20.00 per day
- Unauthorized Disposal \$50.00 per item

☐ **Grapple Truck Service**

- Tree Debris Load/Trip: \$250.00 per pick-up, No Tipping Fee
- Bulk Load \$250.00 per pick-up, plus Aucilla Tipping Fee

☐ **Tire Disposal Service**

- Load/Trip: \$250.00 per pick-up
- Tipping: Aucilla Tipping Fee

The undersigned hereby agrees to rent the refuse container indicated above and understands the following:

- The Delivery & Set-up fee and the Minimum Rental fee is payable to the Jefferson County Solid Waste Department at the time of the execution of this Agreement, and before the container is delivered.
- The Customer will promptly pay all applicable fees and charges in the monthly bill, prior to the due date, or incur a Late Fee.
- The disposal of Biohazardous Waste, Hazardous Waste, Special Waste, and White Goods, as defined below, in any rented roll-off container is prohibited. Any unauthorized items will be subject to the Unauthorized Disposal fee indicated above and the actual costs incurred by the County for handling and disposal of said unauthorized items. The Customer is responsible for all items deposited in the container.

- The disposal of Construction Debris in any rented roll-off container requires advance approval of the County and may be subject to an extra charge to cover the actual costs incurred by the County for handling and disposal of the Construction Debris.
- The Customer agrees to indemnify, defend, and hold Jefferson County, its officers, employees, and agents, harmless from and against any and all liability arising (1) during the customer's possession of the container; (2) from the failure of the customer, its officers, employees, or agents to adhere to or comply with applicable laws, rules, or regulations, or with the terms of this agreement; or (3) from the negligence, errors, omissions, or intentional or willful misconduct of customer, its officers, employees, or agents.
- All containers furnished under this agreement are the property of Jefferson County. Customer shall have care, custody, and control of the container and shall bear responsibility and liability for all loss or damage to the container and for its contents during the rental period. Customer shall not move or alter the container and shall use the container only for its intended purpose. Customer shall provide unobstructed access to the container for pick up. Customer warrants that the right of way abutting the container's physical location is sufficient to bear the weight and physical dimensions of the container and associated pickup and delivery vehicles. Jefferson County is not responsible for any damage to Customer's property, including walkways, lawn, curing, pavement, driveways, irrigation wells, or septic resulting from the provision of services.
- The container will be collected by the County if payment has not been made within 60 days from the due date. An additional delivery & set-up fee will be charged to return the container and all past-due charges must be paid prior to re-initiation of service.

Definitions for terms used herein:

"Aucilla Tipping Fee" means the prevailing tipping fee rate charged to the County for disposal at the Aucilla Landfill, as it may be amended.

"Biohazardous Waste" means any solid 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.

"Construction Debris" means 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 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.

“Hazardous Waste” means solid waste 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.

“Customer” means the person or entity who rents a commercial solid waste disposal container or subscribes for commercial solid waste disposal services from Jefferson County by entering into a Solid Waste Services Agreement with the County.

"Special Waste" means solid waste that requires special handling and management, including, but not limited to, asbestos, whole tires, used tires, used oil, and lead-acid batteries.

"White Goods" means discarded refrigerators, washing machines, dryers, ranges, water heaters, freezers, air conditioning units, and other similar large appliances.

Requested container delivery date	Actual container delivery date
Anticipated time of usage	Physical location of container
Billing address	Phone number (required)

Customer Signature	Printed Name	Date
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Jefferson County Representative Signature	Printed Name	Date
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**RESOLUTION NO. 2023-\_\_\_\_\_**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, ADOPTING AN AMENDED AND RESTATED SCHEDULE OF RATES, FEES, AND CHARGES FOR COMMERCIAL SOLID WASTE DISPOSAL SERVICES; PROVIDING DEFINITIONS; ADOPTING PROCEDURES FOR THE COLLECTION OF SAID RATES, FEES, AND CHARGES FOR COMMERCIAL SOLID WASTE DISPOSAL SERVICES; APPROVING THE FORM SOLID WASTE SERVICES AGREEMENT; REPEALING RESOLUTION NO. 2022-0719022-02; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to Article VIII, Section 1 of the Florida Constitution and Chapter 125, Florida Statutes, Jefferson County (County) is authorized to prescribe a schedule of rates, fees, and charges for solid waste disposal by resolution; and

**WHEREAS**, on July 19, 2022, the Board adopted Resolution No. 2022-07192022-02 setting rates, fees, and charges for commercial solid waste disposal; and

**WHEREAS**, effective October 1, 2023, the County will no longer collect a special assessment from non-residential properties for solid waste disposal services, thus necessitating that the County fund the provision of this service to non-residential properties via alternative means; and

**WHEREAS**, the Board now desires to adopt an amended and restated schedule of rates, fees, and charges for commercial solid waste disposal, as set forth herein, to cover the costs of providing those services to commercial customers who have entered into commercial solid waste services agreements with the County.

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

**SECTION 1. DEFINITIONS.** As used in this Resolution, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

“Aucilla Tipping Fee” means the prevailing tipping fee rate charged to the County for disposal at the Aucilla Landfill, as it may be amended.

"Biohazardous Waste" means any solid 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.

"Construction Debris" means 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 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.

"Hazardous Waste" means solid waste 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.

"Customer" means the person or entity who rents a commercial solid waste disposal container or subscribes for commercial solid waste disposal services from Jefferson County by entering into a Solid Waste Services Agreement with the County.

"Special Waste" means solid waste that requires special handling and management, including, but not limited to, asbestos, whole tires, used tires, used oil, and lead-acid batteries.

"White Goods" means discarded refrigerators, washing machines, dryers, ranges, water heaters, freezers, air conditioning units, and other similar large appliances.

## **SECTION 2. ADOPTION OF AMENDED AND RESTATED RATE SCHEDULE.**

The schedule of rates, fees, and charges for commercial solid waste disposal services as set forth below are hereby approved effective on October 1, 2023:

### **4 yard container**

- Site service: \$40 per pick-up
- Delivery & Set-up: \$25.00
- Rental: \$1.00 per day (minimum 20 days) - \$20 monthly
- Tipping: \$11 per pick-up
- Deposit: \$25.00
- Late Fee: \$20 per day
- Unauthorized Disposal: \$50 per item

### **6 yard container**

- Site service: \$60.00 per pick-up
- Delivery & Set-up: \$25.00
- Rental: \$1.00 per day (minimum 20 days) - \$25.00 monthly
- Tipping: \$17 per pick-up
- Deposit: \$25.00
- Late Fee: \$20.00 per day
- Unauthorized Disposal: \$50.00 per item



**8 yard container**

- Site service: \$80.00 per pick-up
- Delivery & Set-up: \$25.00
- Rental: \$1.00 per day (minimum 20 days) - \$30.00 monthly
- Tipping: \$22 per pick-up
- Deposit: \$25.00
- Late Fee: \$20.00 per day
- Unauthorized Disposal: \$50.00 per item

**20 yard roll-off container**

- Site Service: \$100.00 per pick-up
- Delivery & Set-up: \$50.00
- Rental: \$2.00 per day
- Tipping: Aucilla Tipping Fee
- Deposit: \$50.00
- Late Fee: \$20.00 per day
- Unauthorized Disposal: \$50.00 per item

**Grapple Truck Service**

- Tree Debris Load/Trip: \$250.00 per pick-up, No Tipping Fee
- Bulk Load: \$250.00 per pick-up, plus Aucilla Tipping Fee
- Unauthorized Disposal: \$50.00 per item

**Tire Disposal Service**

- Load/Trip: \$250.00 per pick-up
- Tipping: Aucilla Tipping Fee

**SECTION 3. APPROVAL OF SOLID WASTE SERVICES AGREEMENT.** The updated form Solid Waste Services Agreement for commercial solid waste customers, attached hereto as Exhibit A, is hereby approved. The Director of the Jefferson County Solid Waste Department or such person's designee, is hereby authorized to enter into said Solid Waste Services Agreement with commercial Customers within the County.

**SECTION 4. ADOPTION OF PROCEDURES.** The following procedures shall apply to all Solid Waste Services Agreements:

(A) The Delivery & Set-up fee and the Minimum Rental fee are payable at the time of the execution of any Solid Waste Services Agreement and before the container is delivered.

(B) The Customer will promptly pay all applicable fees and charges in the monthly bill, prior to the due date, or incur an additional Late Fee.

(C) The disposal of Biohazardous Waste, Hazardous Waste, Special Waste, and White Goods in any rented roll-off container is prohibited. Any unauthorized items will be subject to the Unauthorized Disposal fee indicated above and the actual costs incurred by the County for handling and disposal of said unauthorized items. The Customer is responsible for all items deposited in the container.

(D) The disposal of Construction Debris in any rented roll-off container requires advance approval of the County and may be subject to an extra charge to cover the actual costs incurred by the County for handling and disposal of the Construction Debris.

(E) The Customer will be liable for any damage to or replacement of the container due to damage or destruction.

(F) The container will be collected by the County if payment has not been made within 60 days from the due date. An additional delivery & set-up fee will be charged to return the container and all past-due charges must be paid prior to re-initiation of service.

**SECTION 5. REPEALER.** Resolution No. 2022-07192022-02 is hereby repealed in its entirety.

**SECTION 6. SEVERABILITY.** If any phrase or portion or part of this Resolution is found to be invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall become effective October 1, 2023.

**PASSED AND DULY ADOPTED** at the meeting of the Board of County Commissioners of Jefferson County, Florida on the \_\_\_\_ day of \_\_\_\_\_, 2023.

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

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Chris Tuten, Chair

ATTEST:

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Clerk of the Circuit Court

APPROVED AS TO FORM:

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Heather J. Encinosa, Esq.

**EXHIBIT A**  
**FORM SOLID WASTE SERVICES AGREEMENT**



**JEFFERSON COUNTY SOLID WASTE DEPARTMENT**

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1697 South Jefferson Street  
Monticello, Florida 32344  
Phone: (850) 342-0184  
Fax: (850) 342-0185

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**SOLID WASTE SERVICES AGREEMENT**

**✓ Customer Selection Below:**

☐ **4 yard container**

- Site service: \$40 per pick-up
- Delivery & Set-up: \$25.00
- Rental: \$1.00 per day (minimum 20 days) - \$20 monthly
- Tipping: \$11 per pick-up
- Deposit: \$25.00
- Late Fee: \$20 per day
- Unauthorized Disposal: \$50 per item

☐ **6 yard container**

- Site service: \$60.00 per pick-up
- Delivery & Set-up: \$25.00
- Rental: \$1.00 per day (minimum 20 days) - \$25.00 monthly
- Tipping: \$17 per pick-up
- Deposit: \$25.00
- Late Fee: \$20.00 per day
- Unauthorized Disposal: \$50.00 per item

☐ **8 yard container**

- Site service: \$80.00 per pick-up
- Delivery & Set-up: \$25.00
- Rental: \$1.00 per day (minimum 20 days) - \$30.00 monthly
- Tipping: \$22 per pick-up
- Deposit: \$25.00
- Late Fee: \$20.00 per day
- Unauthorized Disposal: \$50.00 per item

**EXHIBIT A**  
**FORM SOLID WASTE SERVICES AGREEMENT**

☐ **20 yard roll-off container**

- Site Service: \$250.00 per pick-up
- Delivery & Set-up: \$50.00
- Rental: \$2.00 per day
- Tipping: Aucilla Tipping Fee
- Deposit: \$50.00
- Late Fee: \$20.00 per day
- Unauthorized Disposal \$50.00 per item

☐ **Grapple Truck Service**

- Tree Debris Load/Trip: \$250.00 per pick-up, No Tipping Fee
- Bulk Load \$250.00 per pick-up, plus Aucilla Tipping Fee

☐ **Tire Disposal Service**

- Load/Trip: \$250.00 per pick-up
- Tipping: Aucilla Tipping Fee

The undersigned hereby agrees to rent the refuse container indicated above and understands the following:

- The Delivery & Set-up fee and the Minimum Rental fee is payable to the Jefferson County Solid Waste Department at the time of the execution of this Agreement, and before the container is delivered.
- The Customer will promptly pay all applicable fees and charges in the monthly bill, prior to the due date, or incur a Late Fee.
- The disposal of Biohazardous Waste, Hazardous Waste, Special Waste, and White Goods, as defined below, in any rented roll-off container is prohibited. Any unauthorized items will be subject to the Unauthorized Disposal fee indicated above and the actual costs incurred by the County for handling and disposal of said unauthorized items. The Customer is responsible for all items deposited in the container.
- The disposal of Construction Debris in any rented roll-off container requires advance approval of the County and may be subject to an extra charge to cover the actual costs incurred by the County for handling and disposal of the Construction Debris.
- The Customer agrees to indemnify, defend, and hold Jefferson County, its officers, employees, and agents, harmless from and against any and all liability arising (1) during the customer's possession of the container; (2) from the failure of the

**EXHIBIT A**  
**FORM SOLID WASTE SERVICES AGREEMENT**

customer, its officers, employees, or agents to adhere to or comply with applicable laws, rules, or regulations, or with the terms of this agreement; or (3) from the negligence, errors, omissions, or intentional or willful misconduct of customer, its officers, employees, or agents.

- All containers furnished under this agreement are the property of Jefferson County. Customer shall have care, custody, and control of the container and shall bear responsibility and liability for all loss or damage to the container and for its contents during the rental period. Customer shall not move or alter the container and shall use the container only for its intended purpose. Customer shall provide unobstructed access to the container for pick up. Customer warrants that the right of way abutting the container's physical location is sufficient to bear the weight and physical dimensions of the container and associated pickup and delivery vehicles. Jefferson County is not responsible for any damage to Customer's property, including walkways, lawn, curing, pavement, driveways, irrigation wells, or septic resulting from the provision of services.
- The container will be collected by the County if payment has not been made within 60 days from the due date. An additional delivery & set-up fee will be charged to return the container and all past-due charges must be paid prior to re-initiation of service.
- Definitions for terms used herein:

"Aucilla Tipping Fee" means the prevailing tipping fee rate charged to the County for disposal at the Aucilla Landfill, as it may be amended.

"Biohazardous Waste" means any solid 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.

"Construction Debris" means 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 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.

"Hazardous Waste" means solid waste 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

**EXHIBIT A**  
**FORM SOLID WASTE SERVICES AGREEMENT**

or potential hazard to human health or the environment when improperly transported, disposed of, stored, treated, or otherwise managed.

“Customer” means the person or entity who rents a commercial solid waste disposal container or subscribes for commercial solid waste disposal services from Jefferson County by entering into a Solid Waste Services Agreement with the County.

"Special Waste" means solid waste that requires special handling and management, including, but not limited to, asbestos, whole tires, used tires, used oil, and lead-acid batteries.

"White Goods" means discarded refrigerators, washing machines, dryers, ranges, water heaters, freezers, air conditioning units, and other similar large appliances.

Requested container delivery date	Actual container delivery date
Anticipated time of usage	Physical location of container
Billing address	Phone number (required)

Customer signature	Printed Name	Date
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Jefferson County Representative signature	Printed Name	Date
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# **Planning Commission of County Commissioners**

## **Agenda Request**

Date of Meeting: September 20, 2023

Date Submitted: September 14, 2023

To: Honorable Chairman and Members of the Board of County Commissioners

From: Shannon Metty, County Manager  
Heather Encinosa, County Attorney  
Evan Rosenthal, Assistant County Attorney

Subject: Request Board Approval to Conduct a Public Hearing on First Reading for Proposed Special Exception Ordinance

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### **Statement of Issue:**

This agenda item requests Board approval to conduct the first of two required public hearings regarding an ordinance making revisions to the County's regulations concerning permitted, prohibited, and used permitted upon special exception approval within the County Land Development Code. The ordinance requires two public hearing before the Board of County Commissioners, due to the fact that the ordinance proposes changes to the list of permitted, prohibited, and conditional uses within land use categories. The final adoption hearing is scheduled to occur on October 5.

### **Background:**

In August 2022, the Board adopted Ordinance No. 2022-08042022-01, which imposed a moratorium on the County's acceptance of applications for, the processing of, and the issuance of Special Exception approvals in order 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. The primary task was to identify suitable uses that would be allowable upon special exception approval by the Board within each land use district. Such moratorium was later extended for three months by the Board in August 2023 pursuant to Ordinance No. 2023-05, and is slated to expire on October 7, 2023. As a result, it is critical that the contemplated changes to the County's regulations concerning special exceptions are adopted prior to October 7, 2023.

### **Analysis:**

The ordinance makes the following changes to the County's Land Development Code:



- (1) Adopts definitions for Commercial Recreation, Hunting Lodges and Hunting Clubs, Neighborhood Commercial Uses, Outdoor Recreation, Primitive Campground, and Wastewater Package Plant.
- (2) Distinguishes between Outdoor Recreation uses (which are noncommercial in nature) and Commercial Recreation uses (which are commercial in nature and require special exception approval in land use districts where permitted). Removes passive/active outdoor recreation distinction.
- (3) Makes changes to principal uses within various land use districts to ensure consistency with County's Comprehensive Plan.
- (4) Revises Section 9.15 of the LDC, related to special exceptions, to remove the ability of the Planning Director to determine uses that require special exception approval.
- (5) Provides that all new wastewater Utility Plants, including wastewater package plants of any size, located within the County shall comply with the following effluent standards: Total Nitrogen Concentration Limits for Rapid Infiltration Basins (RIBs) and Absorption Fields – 3 mg/L. Total Nitrogen Concentration Limits for All Other Land Disposal Methods – 3 mg/L.
- (6) Identifies specific uses allowable upon special exception approval of the Board within each land use district as follows:
  - a. AG-20
    - Commercial Recreation.
    - Livestock auction facilities.
    - Marinas for three or more boats.
    - Junkyards, salvage yards, and/or recycling collection centers.
    - Permanent roadside produce stand located on an Arterial or Collector Road.
    - Retail greenhouse or nursery located on an Arterial or Collector Road.
    - Commercial Cemetery.
    - Primitive Campgrounds.
    - Slaughterhouses of 1000 sf or greater located on a minimum of 20 contiguous acres or more subject to Section 10. .
    - Mining subject to Article 5.
    - Animal Kennels and veterinary services.
    - Utility Plants.
  - b. AG-5
    - Commercial Recreation.
    - Livestock Auction Facilities,
    - Marinas for three or more boats
    - Junkyards, Salvage yards, and/or recycling collection centers,
    - Permanent roadside produce stand located on an Arterial or Collector Road.
    - Retail greenhouse or nursery located on an Arterial or Collector Road.
    - Commercial Cemetery

- Primitive Campgrounds on a minimum of 20 contiguous acres or more.
- Retreat or spa on a minimum of 50 contiguous acres or more.
- Slaughterhouses of 1000 sf or greater on a minimum of 20 contiguous acres or more.
- Utility Plants.

c. AG-3

- Livestock auction facilities,
- Marinas for three or more boats.
- Permanent roadside produce stand located on an Arterial or Collector Road.
- Retail greenhouse or nursery located on an Arterial or Collector Road.

d. Residential 1 & Residential 2

- Neighborhood Commercial in an existing platted neighborhood or residential area.

e. Industrial

- Utility Plants

f. Mixed Use – Suburban/Residential

- Light industrial uses are allowed on properties along Arterials or at intersections of Major Collectors, and shall be limited to thirty thousand (30,000) square feet gross floor area and activities such as small-scale assembly/handicrafts, high tech facilities, small-scale printing and publishing facilities, and low-impact industrial facilities with general overall characteristics similar to general commercial. Outside storage areas shall be visually screened from roads and adjacent residences.
- Non-commercial (Private) Sawmills subject to Section 2.1.11.B.

g. Mixed Use Business

- Industrial uses on properties along Arterial roads or at intersections of Major Collectors, limited to one hundred thousand (100,000) square feet gross floor area and activities such as handicrafts, high tech facilities, small-scale printing and publishing facilities, and low-impact industrial facilities with general overall characteristics similar to general commercial. Outside storage areas shall be visually screened from roads and adjacent residences.
- Any Principal Use exceeding 500,000 square feet (11.48 acres) total impervious surface ratio.
- Any Principal Use which has storage capacity for more than 50,000 gallons of liquid product(s).

- Utility Plants.

h. Interchange Business

- Multi-family residential where public or community water and sewer services are available.
- Utility Plants.

Additionally, the following utility and transportation-related uses are permitted in all land use district subject to special exception approval:

- Linear Transmission Facilities and Linear Transmission Facility corridors, rights-of-way, easements and other activities for the purpose of construction, operation and maintenance of facilities such as natural gas pipelines, petroleum pipelines and electric lines used for the cross-country transmission of product over a linear distance;
- Maintenance facilities and storage yards, greater than one (1) acre, for schools, government agencies and, electric, telephone and cable companies;
- LP storage and/or distribution facility in excess of 1000 gallons;
- Airports and airfields;
- Hazardous waste collection and handling facilities and recycling facilities; and
- Railroad Rights-of-way.
- Electric power plants.

The Planning Commission considered the Ordinance at a meeting on August 24 and voted to recommend approval, subject to several recommended changes that have been incorporated into the Ordinance, including making animal kennels a permitted (rather than special exception) use in AG-20, making animal kennels and veterinary services a special exception use in AG-5, and allowing pig stys, chicken coops, live stock pens, dog kennels, and slaughterhouses on AG-3 parcels of at least 5 acres in size.

The Planning Commission also recommended making changes to the LDC to allow for borrow pits for the purpose of personal or on-site use to be allowed on any property within the County. This recommendation has not been incorporated in the Ordinance.

**Options:**

1. Conduct a Public Hearing and Approve on First Reading the Attached Ordinance Revising Special Exception Regulations
2. Do Not Conduct a Public Hearing and Approve on First Reading the Attached Ordinance Revising Special Exception Regulations
3. Board Direction.

**Recommendation:**

Option #1

**Attachments:**

1. Draft Special Exception Ordinance

**ORDINANCE NO. 2023-\_\_**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATED TO PERMITTED USES, PROHIBITED USES, AND USES PERMITTED BY SPECIAL EXCEPTION IN THE COUNTY'S LAND USE DISTRICTS; AMENDING SECTION 1.3.0 OF THE JEFFERSON COUNTY LAND DEVELOPMENT CODE RELATED TO DEFINITIONS; AMENDING SECTION 2.1.3 OF THE LAND DEVELOPMENT CODE RELATED TO OUTDOOR RECREATIONAL USES; AMENDING SECTION 2.1.7 OF THE LAND DEVELOPMENT CODE RELATED TO LOCAL PUBLIC SERVICE ACTIVITIES; AMENDING SECTION 2.2.0 OF THE LAND DEVELOPMENT CODE RELATED TO ALLOWABLE USES WITHIN EACH LAND USE DISTRICT; REVISING THE PRINCIPAL USES AND USES ALLOWED BY SPECIAL EXCEPTION WITHIN VARIOUS LAND USE DISTRICTS; AMENDING SECTION 2.9.0 OF THE LAND DEVELOPMENT CODE RELATED TO TRANSPORTATION AND UTILITIES; PROVIDING ADDITIONAL REGULATIONS RELATING TO EFFLUENT STANDARDS APPLICABLE TO WASTEWATER UTILITY PLANTS; AMENDING SECTION 5.3.4 OF THE LAND DEVELOPMENT CODE RELATED TO BUFFERING AND LANDSCAPE BUFFERS; AMENDING SECTION 9.15.0 OF THE LAND DEVELOPMENT CODE PERTAINING TO SPECIAL EXCEPTIONS; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, it is the intent of the Jefferson County Board of County Commissioners ("Board") to regulate the use and development of land within the County to promote, protect, and improve the public health, safety, and welfare of Jefferson County's residents, while maximizing economic benefits and minimizing threats to the environment and natural and man-made resources; and

**WHEREAS**, to encourage the most appropriate use of land, discourage incompatible uses of adjacent properties, preserve and protect the environment, natural resources and beauty of Jefferson County, and to help accomplish the goals and objectives of the County comprehensive plan, the Board finds it necessary to revise and update the principal uses and uses allowed by special exception within the County's land use districts; and

**WHEREAS**, pursuant to Chapter 403, Florida Statutes, the State has authorized the creation of Basin Management Action Plans ("BMAP"), which set forth strategies designed to achieve pollutant reductions established by a total maximum daily load (TMDL) to improve damaged waterways; and

**WHEREAS**, the vast majority of the County is located within the Wacissa River and Wacissa Spring Group Basin Management Action Plan (“Wacissa BMAP”) or the Wakulla Springs Basin Management Action Plan (“Wakulla Springs BMAP”); and

**WHEREAS**, the springs, rivers, lakes, and other surface water and ground water resources located within Jefferson County are of vital importance to the County; and

**WHEREAS**, to protect the public health, safety, and welfare and in furtherance of the goals and objectives set forth of in the Wacissa BMAP and the Wakulla Springs BMAP, the Board wishes to adopt effluent standards applicable to wastewater treatment facilities.

**NOW, THEREFORE, BE IT ORDAINED** by the Jefferson County Board of County Commissioners as follows:

**SECTION 1. AMENDMENT OF SECTION 1.3.0 OF THE JEFFERSON COUNTY LAND DEVELOPMENT CODE.** Section 1.3.0 of the Jefferson County Land Development Code, entitled “Definitions Used Throughout This Code,” is hereby amended as follows:

All general provisions, terms, phrases and expressions contained in this Code shall be liberally construed in order that the true intent and meaning of the Board of County Commissioners (the Board) may be fully carried out. The words, terms, and phrases, used throughout this Code shall be interpreted so as to give them the meaning they have in common usage and to give this Code it’s most reasonable application. The definitions and meanings ascribed to them are outlined below and are to be used in this Code, except where the context clearly indicates a different meaning. Unless otherwise specifically provided herein, terms shall have the meanings prescribed by the statutes of the State of Florida for such terms.

\* \* \*

*Animal Kennel:* Any place where six or more dogs, cats, or combination thereof, are kept or maintained for breeding, boarding, grooming, training, sale, or other commercial purposes.

\* \* \*

*Commercial Recreation:* The use of land for recreational services, facilities, entertainment, exhibitions, competitions, special events or other attractions offered to the public for a fee, entry fee, or admission charge. This includes, but shall not be limited to, racetracks of any kind, off-road vehicular trail facilities, mudbogging and motocross/dirt bike facilities, golf courses and driving ranges, shooting and firing ranges, sports arenas/stadiums, swimming pools, any Outdoor Recreation use that is offered to the public for a fee, entry fee, or admission charge, and other similar uses that have the potential to generate high volumes of traffic and/or create noise, dust, odor or lighting that is detectable beyond the property line. This use does not include any form of camping or overnight stays.

\* \* \*

Hunting Lodges and Hunting Clubs: Structure used to accommodate and provide lodging for persons engaged in the lawful pursuit of trapping, shooting, fishing, capturing, or collection of wildlife, but not including any form of camping.

\* \* \*

Livestock: Includes include all animals of the equine, bovine, or swine class, including goats, sheep, mules, horses, hogs, cattle, ostriches, and other grazing animals.

\* \* \*

Neighborhood Commercial Uses: Commercial uses which serve residential districts as a matter of convenience and are located in proximity to the residential neighborhoods which they serve. Neighborhood Commercial Uses do not attract significant traffic from outside the neighborhood the use serves and must be located on either an Arterial or Collector road.

\* \* \*

Outdoor Recreation: Has the meaning described in Section 2.1.3 hereof.

\* \* \*

Primitive Campground: Land used for overnight stays by temporary guests using equipment, such as tents or self-contained campers, that is removed at the end of the guest's stay and characterized by lack of permanent electrical, sanitary wastewater, and plumbing facilities available at individual campsites. Primitive Campgrounds may include communal restroom facilities (with connection to central sewer or an on-site septic system) but may not include a recreational vehicle dumping station.

\* \* \*

Utility Plant: a water production or wastewater treatment facility, including Wastewater Package Plants.

\* \* \*

Wastewater Package Plant: a prefabricated factory-assembled wastewater treatment unit or units generally used to treat smaller quantities of wastewater where a central wastewater system is not available. This does not include an onsite septic tank system.

[underline indicates addition; ~~striketrough~~ indicates deletion; \* \* \* indicates text following \* \* \* remains unchanged]

**SECTION 2. AMENDMENT OF SECTION 2.1.3 OF THE JEFFERSON COUNTY LAND DEVELOPMENT CODE.** Section 2.1.3 of the Jefferson County Land Development Code, entitled “Outdoor Recreational,” is hereby amended as follows:

**2.1.3. OUTDOOR RECREATION~~AL~~**

- A. Outdoor Recreation uses involve the noncommercial use of land for recreation afforded by natural resources such as springs, native vegetation, wildlife and open space and the scenic appeal of natural settings, requiring minimal development, except for restrooms, dressing rooms, equipment storage, maintenance buildings, open air pavilions, and similar structures and services provided in connection with the primary recreational use. This includes walking and hiking trails, picnic areas, bridle paths, equestrian facilities, archery ranges, greenways, and other similar resource-based uses. This use does not include any form of camping or overnight stays. This use also does not include any commercial use of land, such as outdoor recreational services, facilities, entertainment, exhibitions, competitions, special events or other attractions offered to the public for a fee, entry fee, or admission charge.

~~These uses include areas for outdoor recreational activities such as picnicking, jogging, cycling, arboretums, licensed airstrips, hiking, golf courses, playgrounds, ballfields, outdoor ball courts, stables, rodeo arenas, outdoor swimming pools, and water-related or water-dependent uses such as boat ramps, fishing docks and piers, hunting, recreational shooting, firing ranges, marinas, miniature golf courses, race tracks, and similar recreational or quasi-recreational activities and all similar outdoor recreational uses, whether public or private, together with ordinary amenities and service normally associated with such uses. Commercial uses of these shall require a special exception permit.~~

- B. ~~Commercial Outdoor Shooting and Firing Ranges. Development order approval shall be required for~~ Commercial recreational outdoor shooting and firing ranges shall be considered a Commercial Recreation use. A 40 acre minimum parcel size is required. Firing positions shall be separated a minimum of 300 feet from the boundary of the subject property with any adjacent parcel in separate ownership, and 1,250 feet from the nearest residence in existence at the time of initial review not located on the subject property. Perimeter security fencing shall be provided and warning signs shall be posted along the perimeter fence and at the entry gate. Range design shall follow a professionally accepted source such as “The Range Source Book 2012” published by the National Rifle Association or “Range Design Criteria” published by the U.S. Department of Energy.

[underline indicates addition; ~~striketrough~~ indicates deletion; \* \* \* indicates text following \* \* \* remains unchanged]

**SECTION 3. AMENDMENT OF SECTION 2.1.7 OF THE JEFFERSON COUNTY LAND DEVELOPMENT CODE.** Section 2.1.7 of the Jefferson County Land Development Code, entitled “Local Public Service Activities,” is hereby amended as follows:



### 2.1.7. LOCAL PUBLIC SERVICE ACTIVITIES

This group of activities includes those uses which generally provide essential or important public services directly to the consumer ~~or are small-scale facilities~~, and which may have characteristics of potential nuisance to adjacent properties due to noise, light and glare, or appearance. Government offices or government agency offices specifically are not included in this group of uses. Uses include the following, and substantially similar activities, based upon similarity of characteristics:

1. Emergency service activities such as buildings, garages, parking, and/or dispatch centers for ambulances, fire, police and rescue.
2. Radio and television transmission towers 1000 feet or less in height.
3. Utility facilities, ~~such as~~ including water and wastewater pumping stations and utility linear distribution/collection facilities' ~~corridors/easements/right-of-way which contain water or wastewater lines as part of a consumer distribution or collection system, but not including~~ Utility Plants.
4. Maintenance facilities and storage yards of 1 acre or less for school, government agencies, and electric, telephone and cable companies.
5. Bus terminals.
6. Public Service linear distribution/collection facilities such as electric distribution lines and natural gas lines, telephone lines, and cable TV lines for customer distribution.
7. Electric utility substations ~~which serve only the surrounding area through distribution lines providing service directly to customers.~~

[underline indicates addition; ~~strike through~~ indicates deletion; \* \* \* indicates text following \* \* \* remains unchanged]

**SECTION 4. AMENDMENT OF SECTION 2.2.0 OF THE JEFFERSON COUNTY LAND DEVELOPMENT CODE.** Section 2.2.0 of the Jefferson County Land Development Code, entitled “Allowable Uses Within Each Land Use District,” is hereby amended as follows:

### 2.2.0. ALLOWABLE USES WITHIN EACH LAND USE DISTRICT

#### 2.2.1. AGRICULTURAL LAND USE DISTRICTS: AG-20, AG-5, AND AG-3

The Comprehensive Plan 2025 Jefferson County, Florida, specifically makes the following statement: *“Farming is the basic intent of Agricultural land use areas. Residential use is allowed but is secondary in nature and must accept all characteristic farm activities of: noise, smells, dust, spray odors, timber clearing, etc.”* The three Agriculture land use districts generally differ in density standards for residential development, some permitted uses, and some setback standards.

##### 2.2.1.1 AGRICULTURE 20 (AG-20)

A. **Principal Uses.** The following ~~types of~~ uses are allowed in the Agriculture 20 Land Use District:

1. Agricultural.
2. Residential, subject to the density standards in **Table 2.6.0.** and **sub-Section 2.3.1. Note:** ~~As stated in the Comprehensive Plan, “properties in this Land Use Category are used and appropriate for continued use primarily in very large scale agricultural activities. Included are the plantations and timber producing lands”. While there are provisions for clustering and conservation subdivisions for residential use, there are also instances where some smaller parcels are desired to create individual housing parcels on larger farm or plantation properties. The intention is to allow the creation of such smaller homesite parcels; however, each parcel shall count as twenty (20) acres for density purposes and shall be reflected in subdivision approval as a decrease in the total allowable developable density of the remainder of the parent tract.~~
3. Institutional, public or private schools subject to Policy FLU-8-3 of the Jefferson County Comprehensive Plan; ~~excluding residential care facilities and nursing homes.~~
4. Outdoor Recreational.
5. Local Public Service Activities.
6. ~~Roadside Produce Stands, Temporary or Permanent~~ Temporary roadside produce stands associated with the agricultural activity on the property.
- 7) ~~Commercial Outdoor Firing ranges with a Business Permit/Minor Development Site plan in accordance with Section 2.1.3.2. above.~~
- 8) ~~Special Exception approval by the Board of County Commissioners shall be required for permanent commercial use as a primary activity for any of the following:~~
  - ~~— a. outdoor arenas~~
  - ~~— b. livestock auction facilities,~~
  - ~~—— c. race tracks,~~
  - ~~—— d. marinas for more than three boats,~~
  - ~~—— e. junkyards, salvage yards, and/or major recycling collection centers,~~
- 9) ~~Other commercial activities associated with agricultural and/or outdoor recreational uses including, but not limited to, wholesale or retail nurseries; taxidermy services; horseback riding facilities and stables; canoe/kayak/tubing rental facilities, kennels, and/or similar facilities utilized for commercial breeding or boarding, veterinary services, including veterinary hospitals; and similar uses may be allowed subject to a home business permit approved by the Planning Official via a Minor Development Site Plan review.~~
7. ~~10~~ Any pig sty, chicken coop, livestock pen, dog kennel, slaughterhouse, or similar structure or activity must be located at least five hundred (500) feet from any dwelling unit located on any other lot or parcel of land and at least one hundred (100) feet from any boundary of the lot or parcel on which it is located. Notwithstanding the preceding, when the size of the outbuilding and/or pen is clearly indicative that the facilities are for individual use as a pet(s) or raised as food for the homeowner family, the above structures and activities may be located within one-hundred (100) feet from any dwelling unit located on any other lot or parcel and within fifty (50) feet from any boundary of the lot or parcel on which it is located. Slaughterhouses of 1000 sf or greater also require special exception approval and are only allowed in AG 20 and AG 5 provided such uses are located on a lot or parcel of greater than 20 acres and satisfy the above applicable setbacks.

- ~~11) Public or private waste collection facilities are allowed at specific locations established by the Board of County Commissioners.~~
- ~~8). 12) Sawmills and planing mills, and other similar wood product facilities are allowed in Agriculture 20 and Agriculture 5; however, not allowable in Agriculture 3- subject to Section 2.1.11.~~
- ~~13) Mining is a use allowed as an overlay district permitted in the Agriculture 20 Land Use District only when approved by the Board of County Commissioners through Special Exception review as a major site plan to allow resource extraction as defined in Florida Statutes. The types of uses in this group include surface mining, rock quarries, strip mining, borrow pits, and any extraction activities. Buildings and businesses for the refinement, processing, packaging, and transportation of extracted materials are included in this group of uses~~
- 9. Bed and Breakfasts subject to Section 9.13.2.
- 10. Hunting lodges and hunting clubs.
- 11. Animal Kennels and veterinary services.
- 12. Solar Photovoltaic Collector Systems as are allowed by LDC Section 2.11.0 (Large Scale Solar Photovoltaic Collector Systems require approval as a major development and special exception).

**B. Special Exception Uses.** The following uses may be allowed in the Agriculture 20 Land Use District subject to Special Exception approval:

- 1. Commercial Recreation.
- 2. Livestock auction facilities.
- 3. Marinas for three or more boats.
- 4. Junkyards, salvage yards, and/or recycling collection centers.
- 5. Permanent roadside produce stand located on an Arterial or Collector Road.
- 6. Retail greenhouse or nursery located on an Arterial or Collector Road.
- 7. Commercial Cemetery.
- 8. Primitive Campgrounds.
- 9. Slaughterhouses of 1000 sf or greater located on a minimum of 20 contiguous acres or more subject to Section 10.
- 10. Mining subject to Article 5.
- 11. Utility Plants.
- 12. Retreat or spa on a minimum of 50 contiguous acres or more.

**2.2.1.2 AGRICULTURE 5 (AG-5)**

**A. Principal Uses.** The following ~~types of~~ uses are allowed in the Agriculture 5 Land Use District:

- 1. Agricultural.
- 2. Residential, subject to the density standards in **Table 2.6.0.** and **sub-Section 2.3.0.** ~~While there are provisions for clustering and conservation subdivisions for residential use, there~~

~~are also instances where some smaller parcels are desired to create individual housing parcels on larger farm or plantation properties. The intention is to allow the creation of such smaller homesite parcels; however, each parcel shall count as five (5) acres for density purposes and shall be reflected in subdivision approval as a decrease in the total allowable developable density of the remainder of the parent tract.~~

- ~~3. Institutional, public or private schools subject to Policy FLU-8-3 of the Jefferson County Comprehensive Plan, excluding residential care facilities and nursing homes.~~
- ~~4. Outdoor Recreational.~~
- ~~5. Local Public Service Activities.~~
- ~~6. Temporary roadside produce stands associated with the agricultural activity on the property.~~
- ~~6) Roadside Produce Stands, Temporary or Permanent.~~
- ~~7) Commercial Outdoor Firing ranges with a Business Permit/Minor Development Site plan in accordance with Section 2.1.3.2. above.~~
- ~~8) Special Exception approval by the Board of County Commissioners shall be required for permanent commercial use as a primary activity for any of the following:~~
  - ~~a. outdoor arenas~~
  - ~~b. livestock auction facilities,~~
  - ~~c. race tracks,~~
  - ~~d. marinas for more than three boats,~~
  - ~~e. junkyards, salvage yards, and/or major recycling collection centers,~~
- ~~9) Other commercial activities associated with agricultural and/or outdoor recreational uses including, but not limited to, wholesale or retail nurseries; taxidermy services; horseback riding facilities and stables; canoe/kayak/tubing rental facilities, kennels, and/or similar facilities utilized for commercial breeding or boarding, veterinary services, including veterinary hospitals; and similar uses may be allowed subject to a home business permit approved by the Planning Official via a Minor Development Site Plan review.~~
- ~~7. 10. Any pig sty, chicken coop, livestock pen, dog kennel, slaughterhouse, or similar structure or activity must be located at least five hundred (500) feet from any dwelling unit located on any other lot or parcel of land and at least one hundred (100) feet from any boundary of the lot or parcel on which it is located. Notwithstanding the preceding, when the size of the outbuilding and/or pen is clearly indicative that the facilities are for individual use as a pet(s) or raised as food for the homeowner family, the above structures and activities may be located within one-hundred (100) feet from any dwelling unit located on any other lot or parcel and within fifty (50) feet from any boundary of the lot or parcel on which it is located. Slaughterhouses of 1000 sf or greater also require special exception approval and are only allowed in AG 20 and AG 5 provided such uses are located on a lot or parcel of greater than 20 acres and satisfy the above applicable setbacks.~~
- ~~11) Public or private waste collection facilities are allowed at specific locations established by the Board of County Commissioners.~~
- ~~8. 12) Sawmills and planing mills, and other similar wood product facilities are allowed in Agriculture 20 and Agriculture 5; however, not allowable in Agriculture 3 subject to Section 2.1.11.~~
- ~~9. Bed and Breakfasts subject to Section 9.13.2.~~
- ~~10. Hunting lodges and hunting clubs.~~

11. Solar Photovoltaic Collector Systems as are allowed by LDC Section 2.11.0 (Large Scale Solar Photovoltaic Collector Systems require approval as a major development and special exception).

**B. Special Exception Uses.** The following uses may be allowed in the Agriculture 5 Land Use District subject to Special Exception approval:

- 1) Commercial Recreation.
- 2) Livestock Auction Facilities.
- 3) Marinas for three or more boats
- 4) Junkyards, Salvage yards, and/or recycling collection centers.
- 5) Permanent roadside produce stand located on an Arterial or Collector Road.
- 6) Retail greenhouse or nursery located on an Arterial or Collector Road.
- 7) Commercial Cemetery
- 8) Primitive Campgrounds on a minimum of 20 contiguous acres or more.
- 9) Retreat or spa on a minimum of 50 contiguous acres or more.
- 10) Slaughterhouses of 1000 sf or greater on a minimum of 20 contiguous acres or more.
- 11) Utility Plants.
- 12) Animal Kennels and veterinary services.

**2.2.1.3 AGRICULTURE 3 (AG-3)**

**A. Principal Uses.** The following types of uses are allowed in the Agriculture 3 Land Use District:

1. Agricultural, but not including livestock related uses.
2. Residential, subject to the density standards in Table 2.6.0. and sub-Section 2.3.0. While there are provisions for clustering and conservation subdivisions for residential use, there are also instances where some smaller parcels are desired to create individual housing parcels on larger farm or plantation properties. The intention is to allow the creation of such smaller homesite parcels; however, each parcel shall count as three (3) acres for density purposes and shall be reflected in subdivision approval as a decrease in the total allowable developable density of the remainder of the parent tract.
3. Institutional, public or private schools subject to Policy FLU-8-3 of the Jefferson County Comprehensive Plan, excluding residential care facilities and nursing homes.
4. Outdoor Recreational.
5. Local Public Service Activities.
6. Temporary roadside produce stands; associated with agricultural activity on the property Temporary or Permanent.
7. Other commercial activities associated with agricultural and/or outdoor recreational uses including, but not limited to, wholesale or retail nurseries; taxidermy services; horseback riding facilities and stables; canoe/kayak/tubing rental facilities, kennels, and/or similar facilities utilized for commercial breeding or boarding, veterinary services, including veterinary hospitals; and similar uses may be allowed subject to a home business permit approved by the Planning Official via a Minor Development Site Plan review.

8. If located on a parcel of at least five acres or contiguous parcels consisting of at least five acres in total, Any a pig sty, chicken coop, livestock pen, dog kennel, slaughterhouse, or similar structure or activity, provided such is must be located at least five hundred (500) feet from any dwelling unit located on any other lot or parcel of land and at least one hundred (100) feet from any boundary of the lot or parcel on which it is located. Notwithstanding the preceding, when the size of the outbuilding and/or pen is clearly indicative that the facilities are for individual use as a pet(s) or raised as food for the homeowner family, the above structures and activities may be located within one-hundred (100) feet from any dwelling unit located on any other lot or parcel and within fifty (50) feet from any boundary of the lot or parcel on which it is located. Slaughterhouses of 1000 sf or greater also require special exception approval and are only allowed in AG 20 and AG 5 provided such uses are located on a lot or parcel of greater than 20 acres and satisfy the above applicable setbacks.
- ~~9. Public or private waste collection facilities are allowed at specific locations established by the Board of County Commissioners.~~
7. Bed and Breakfasts subject to Section 9.13.2.
8. Hunting lodges and hunting clubs.
9. Small Scale Solar Photovoltaic Collector Systems as are allowed by LDC Section 2.11.0.

**B. Special Exception Uses.** The following uses may be allowed in the Agriculture 3 Land Use District subject to Special Exception approval:

1. Livestock auction facilities,
2. Marinas for three or more boats.
3. Permanent roadside produce stand located on an Arterial or Collector Road.
4. Retail greenhouse or nursery located on an Arterial or Collector Road.
5. Veterinary services

\* \* \*

**2.2.3. Residential 1 & Residential 2**

**A. Principal Uses.** The following ~~types of~~ uses are allowed in the Residential 1 I and Residential 2 H Land Use Districts:

1. Residential, subject to the density standards in Table 2.6.0. and sub-Section 2.3.0.
2. ~~Outdoor Recreational, including licensed airstrips as an accessory use~~ Outdoor Recreation.
3. Local Public Service Activities., ~~provided that all above-ground electric power lines are located on single pole structures~~
4. As part of ~~In~~ new residential developments, Neighborhood Commercial designated as commercial activities designed by size and function to serve and compliment the immediate surrounding residential area within a one mile radius is allowed. Such commercial shall be limited to five percent (5%) of the overall development area and

located ~~a minimum of~~ 2 or more miles from another commercial property. Intensity of development shall not exceed 65% impervious lot ratio.

5. Small Scale Solar Photovoltaic Collector Systems as are allowed by LDC Section 2.11.0.
6. Houses of worship.
7. Public or private schools subject to Policy FLU-8-3 of the Jefferson County Comprehensive Plan.
8. Day care facilities (young or old).
9. Nursing homes.

**B. Special Exception Uses.** The following uses may be allowed in the Residential 1 and 2 Land Use Districts subject to Special Exception approval:

1. Neighborhood Commercial in an existing platted neighborhood or residential area.

\* \* \*

**2.2.5. INDUSTRIAL**

**A. Principal Uses.** The following ~~types of~~ uses are allowed in the Industrial Land Use District. Specifically prohibited are hazardous waste and medical waste disposal facilities.

1. General industrial uses, particularly industrial uses listed by the North American Industry Classification System (NAICS) in Division D: Manufacturing, of the U.S. Department of Labor Occupational Safety & Health Administration (OSHA) meeting any of the following criteria:
  - a. Uses requiring any special permits from Federal, State, or Regional agencies, such as any Special Environmental or Air Quality Permits, but not including standard Stormwater Management Permits normally associated with all types of developments.
  - b. Those industrial activities involving large-scale manufacturing equipment.
  - c. Those industrial activities including high volume distribution/collection facilities.
2. Local Public Service Activities.
3. Commercial Recycling Centers.
4. Sawmills and planing mills, and other similar wood product facilities (see Section 2.1.11 above), including wood treatment facilities not allowed in other Land Use Districts, are allowed in an Industrial District with no limitation on hours of operation. Minimum site size in an Industrial District may be reduced to 10 acres, with the provision that no building used for these activities shall be located within 300 feet of any side or rear lot line that is adjacent to any other Land Use District not Industrial or 100 feet of another parcel within the same Industrial District.
5. Small Scale Solar Photovoltaic Collector Systems as are allowed by LDC Section 2.11.0 (Large Scale Solar Photovoltaic Collector Systems require approval as a major development and special exception).
6. Self Storage Warehouse.

7. Houses of worship.

**B. Special Exception Uses.** The following uses may be allowed in the Industrial Land Use District subject to Special Exception approval:

1) Utility Plants.

**2.2.6. MIXED USE - SUBURBAN/RESIDENTIAL**

**A. Principal Uses.** The following ~~types of~~ uses are allowed in the Mixed Use - Suburban/Residential Land Use District.

1. Residential.
2. Institutional, public or private schools subject to Policy FLU-8-3 of the Jefferson County Comprehensive Plan.
3. ~~Outdoor Recreational~~ Professional Service and Office.
4. General Commercial.
5. Local Public Service Activities
6. Small Scale Solar Photovoltaic Collector Systems as are allowed by LDC Section 2.11.0.
- ~~7. Light industrial uses are allowed on properties along Arterials or at intersections of Major Collectors, and shall be limited to thirty thousand (30,000) square feet gross floor area and activities such as small-scale assembly/handicrafts, high tech facilities, small-scale printing and publishing facilities, and low-impact industrial facilities with general overall characteristics similar to general commercial. Outside storage areas shall be visually screened from roads and adjacent residences.~~
- ~~8. Non-commercial (Private) Sawmills (see Section 2.1.11.B. above)~~

**B. Special Exception Uses.** The following uses may be allowed in the Mixed Use – Suburban/Residential Land Use District subject to Special Exception approval:

1. Light industrial uses are allowed on properties along Arterials or at intersections of Major Collectors, and shall be limited to thirty thousand (30,000) square feet gross floor area and activities such as small-scale assembly/handicrafts, high tech facilities, small-scale printing and publishing facilities, and low-impact industrial facilities with general overall characteristics similar to general commercial. Outside storage areas shall be visually screened from roads and adjacent residences.
2. Non-commercial (Private) Sawmills subject to Section 2.1.11.B.

**2.2.7. MIXED USE - BUSINESS/RESIDENTIAL**

**A. Principal Uses.** The following ~~types of~~ uses are allowed in the Mixed Use - Business/Residential Land Use District:

1. Residential.



2. Institutional, public or private schools subject to Policy FLU-8-3 of the Jefferson County Comprehensive Plan.
3. ~~Outdoor Recreational.~~
3. Professional Service and Office.
4. General Commercial..
5. High Intensity Commercial.
6. Local Public Service Activities.
7. Small Scale Solar Photovoltaic Collector Systems as are allowed by LDC Section 2.11.0.
8. ~~Industrial uses are allowed on properties along Arterials or at intersections of Major Collectors, and shall be limited to one hundred thousand (100,000) square feet gross floor area and activities such as handicrafts, high tech facilities, small-scale printing and publishing facilities, and low impact industrial facilities with general overall characteristics similar to general commercial. Outside storage areas shall be visually screened from roads and adjacent residences.~~
9. ~~The following uses are allowed by Special Exception approval from the Board of County Commissioners:~~
  - a. ~~uses exceeding 500,000 square feet (11.48 acres) total impervious surface ratio;~~
  - b. ~~uses which have storage capacity for more than 50,000 gallons of liquid product(s).~~
10. ~~Non-commercial (Private) Sawmills (see Section 2.1.11.B. above)~~

**B. Special Exception Uses.** The following uses may be allowed in the Mixed Use - Business/Residential Land Use District subject to Special Exception approval:

1. Industrial uses on properties along Arterial roads or at intersections of Major Collectors, limited to one hundred thousand (100,000) square feet gross floor area and activities such as handicrafts, high tech facilities, small-scale printing and publishing facilities, and low-impact industrial facilities with general overall characteristics similar to general commercial. Outside storage areas shall be visually screened from roads and adjacent residences.
2. Any Principal Use exceeding 500,000 square feet (11.48 acres) total impervious surface.
3. Any Principal Use which has storage capacity for more than 50,000 gallons of liquid product(s).
4. Utility Plants.

## 2.2.8. Interchange Business

**A. Principal Uses.** The following ~~types of~~ uses are allowed in the Interchange Business Land Use District:

1. Institutional, but excluding public and private schools.
2. Professional Service and Office.
3. General Commercial.
4. High Intensity Commercial.
5. Local Public Service Activities

6. Industrial (Note: Outside storage areas and loading docks, particularly for distribution centers, shall be visually screened from roads and adjacent residences.)
7. Small Scale Solar Photovoltaic Collector Systems as are allowed by LDC Section 2.11.0.

**B. Special Exception Uses.** The following uses may be allowed in the Interchange Business Land Use District subject to Special Exception approval:

1. Multi-family residential where public or community water and sewer services are available.
2. Utility Plants.

[underline indicates addition; ~~striketrough~~ indicates deletion; \* \* \* indicates text following \* \* \* remains unchanged]

**SECTION 5. AMENDMENT OF SECTION 2.9.0 OF THE JEFFERSON COUNTY LAND DEVELOPMENT CODE.** Section 2.9.0 of the Jefferson County Land Development Code, entitled “Transportation/Utilities,” is hereby amended as follows:

**2.9.0 Transportation/Utilities**

**2.9.1. GENERALLY.**

These standards are for those public or private transportation or utility facilities ~~allowed in all Land Use categories~~ which may have characteristics with potential nuisance levels to adjacent property due to noise, light, glare, appearance, or safety concerns which require additional standards.

**2.9.2. ~~PERMISSIBLE AND PROHIBITED~~ USES SUBJECT TO SPECIAL EXCEPTION APPROVAL.**

A. In addition to the uses permitted in the underlying Land Use Districts, the following uses shall be permitted in all Land Use Districts and substantially similar activities, based upon similarity of characteristics are allowed, subject to approval as a Special Exception approval. ~~Uses not named or not found to be substantially similar are prohibited.~~

~~A.~~ ~~Utility facility sites, such as water plants with treatment beyond disinfection and storage above 100,000 25,000 gallons, Type I & II (Chap. 17 600.200 F.A.R), wastewater treatment plants, all electric substations, and petroleum tank farms in excess of 500,000 gallons;~~

~~B.~~ 1. Linear Transmission Facilities and Linear Transmission Facility corridors, rights-of-way, easements and other activities for the purpose of construction, operation and maintenance of facilities such as natural gas pipelines, petroleum pipelines and electric lines used for the cross-country transmission of product over a linear distance;

~~C.~~ 2. Maintenance facilities and storage yards, greater than one (1) acre, for schools, government agencies and, electric, telephone and cable companies;

~~D.~~ 3. LP storage and/or distribution facility in excess of 1000 gallons;

~~E.~~ 4. Airports and airfields;

~~F.~~ 5. Hazardous waste collection and handling facilities and recycling facilities; and

~~G.~~ 6. Railroad Rights-of-way.

7. Electric power plants.  
~~H. Solar Photovoltaic facilities~~

### 2.9.3. ADDITIONAL REGULATIONS.

In addition to the appropriate development design criteria and standards of Chapter 5, the following standards will apply to Transportation/Utility facilities:

\* \* \*

E. All new wastewater Utility Plants located within the County shall comply with the following effluent standards:

1. Total Nitrogen Concentration Limits for Rapid Infiltration Basins (RIBs) and Absorption Fields – 3 mg/L.

2. Total Nitrogen Concentration Limits for All Other Land Disposal Methods – 3 mg/L.

\* \* \*

[underline indicates addition; ~~strike through~~ indicates deletion; \* \* \* indicates text following \* \* \* remains unchanged]

**SECTION 6. AMENDMENT OF SECTION 5.3.4 OF THE JEFFERSON COUNTY LAND DEVELOPMENT CODE.** Section 5.3.4 of the Jefferson County Land Development Code, entitled “Buffering and Landscape Buffers,” is hereby amended as follows:

#### **5.3.4. BUFFERING AND LANDSCAPE BUFFERS**

##### **A. Purpose and Intent.**

This Section requires buffers comprised of landscaping, while also allowing some forms of fencing, to be provided and maintained for various reasons such as, but not limited to:

1. when certain land uses are adjacent to or directly across from others that may have incompatible elements of the development; and/or
2. to protect some uses from the traffic, noise, glare, trash, vibration and odor likely to be associated with a more intensive land use; and/or
3. to enhance the conservation of the values of existing adjacent land and buildings; and/or
4. to provide adequate light and air.

Widths and required plantings within landscape buffers vary depending upon the relative intensities of the abutting or adjacent uses. Buffer requirements are intended to be flexible to allow the developer to satisfy the intent of the landscape buffer requirement.

## B. How to Determine Landscape Buffer Requirements.

Depending on whether sound buffering or visual screening is required, landscape buffers should be located at the perimeter of the site for any given use. Landscape buffers shall not be located in any portion of a public or private right-of-way. The following procedure shall be followed to determine the type of landscape buffer required:

1. Identify the land use district of the proposed use and the land use district and existing use of the adjacent or adjoining properties and rate the actual uses as high, medium, or low impact types of uses. (see **Table 5.2.4.A.** below)

***Note:** Single-family residential and Agriculture/Silviculture uses are exempt from providing buffers; however, they are listed herein to determine requirements on adjacent non-residential or multi-family development parcels if new uses are constructed.*

**Uses.** For the purposes of determining landscaped buffer requirements, nonresidential land uses are classified as high, medium, or low impact uses as follows in **Table 5.3.4.A.:**

<b>TABLE 5.3.4.A. - TYPES OF USE BY IMPACT</b>		
<b>High Impact Uses.</b>	<b>Medium Impact Uses.</b>	<b>Low Impact Uses.</b>
Strong effect on adjacent uses.	Moderate effect on adjacent uses.	Limited effect on adjacent uses.
Industrial; Mining; Water or Wastewater Treatment Plants; Electric Utility substations; <u>Large Scale Solar Facility</u>	General Commercial; Feedlots; <del>“Active”</del> <u>Commercial Outdoor</u> Recreation Uses; Agriculture & Silviculture	Institutional; “Passive” Outdoor Recreation Uses; Professional Service/Office

~~Note: “Active” Outdoor Recreational Uses/Facilities can be characterized as those types of uses/activities involving motorized vehicles and/or equipment or activities drawing relatively large numbers of participants and/or spectators and are generally activities requiring Special Exception approval. “Passive” Outdoor Recreational Uses/Facilities can be characterized as uses or activities generally unnoticeable by adjacent property owners due to public participation being mostly low numbers of small groups of people generating little traffic or noise.~~

\* \* \*

[underline indicates addition; ~~striethrough~~ indicates deletion; \* \* \* indicates text following \* \* \* remains unchanged]

**SECTION 7. AMENDMENT OF SECTION 9.15.0, 9.15.1, AND 9.15.2 OF THE JEFFERSON COUNTY LAND DEVELOPMENT CODE.** Section 9.15.0 – 9.15.2 (inclusive) of the Jefferson County Land Development Code, entitled “Special Exceptions,” is hereby amended as follows:

### **9.15.0. SPECIAL EXCEPTIONS**

~~During a pre-application conference, the Planning Official may make a determination to require Special Exception review for a use meeting criteria defined in Article 1 of this Code. The application for Special Exception shall be submitted concurrently with a development plan (whether major or minor) and shall include all standard submittal requirements, additionally addressing the Performance Standards listed below:~~

**9.15.1 DESIGNATION OF SPECIAL EXCEPTIONS** ~~For purposes of these review procedures, all special exceptions shall be designated by the Planning Official. The Planning Official's determination shall be supported by written findings. The specific uses allowable upon special exception approval within each land use district are identified in Section 2.2.0 of this Code.~~

**9.15.2. PRE-APPLICATION CONFERENCE** ~~The Planning Official determines that an application for a development should be reviewed as a Special Exception as part of the initial discussion during the normal pre-application process. Prior to submittal of an application for special exception approval, the owner(s) or designated representative involved in the preparation of the application shall meet with the Planning Official and/or staff to discuss the proposed use and the application review and approval process. Applicants are also encouraged to meet with neighboring property owners as early as possible in the process to discuss pertinent issues that may affect the project. No person may rely upon any comment concerning a proposed special exception, or any expression of any nature about the proposal made by any participant at the pre-application conference as a representation or implication that the proposal will be ultimately approved or rejected in any form.~~

\* \* \*

[underline indicates addition; ~~strike through~~ indicates deletion; \* \* \* indicates text following \* \* \* remains unchanged]

## **SECTION 8. CODIFICATION.**

It is the intention of the Board, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Jefferson County Land Development Code, and that the sections of this Ordinance may be renumbered to accomplish such intent.

## **SECTION 9. SEVERABILITY.**

Should any section or provision of this Ordinance or any portion thereof, or any paragraph, sentence or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof other than the part declared to be invalid.

## **SECTION 10. CONFLICT.**

All ordinances or parts of ordinances in conflict herewith are, to the extent of such of

conflict, hereby repealed.

**SECTION 11. EFFECTIVE DATE.**

A certified copy of this Ordinance shall be filed with the Department of State within ten (10) days after its enactment by the Board and shall take effect as provided by law.

**PASSED AND DULY ADOPTED** with a quorum present and voting by the Board of County Commissioners of Jefferson County this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

BOARD OF COUNTY COMMISSIONERS  
OF JEFFERSON COUNTY, FLORIDA

\_\_\_\_\_  
Chris Tuten, Chairman

ATTESTED BY:

\_\_\_\_\_  
Kirk Reams, Clerk of Court

APPROVED AS TO FORM:

\_\_\_\_\_  
Heather Encinosa, County Attorney

# Board of County Commissioners

## Agenda Request

Date of Meeting: September 20, 2023

Date Submitted: September 15, 2023

To: Honorable Chairman and Members of the Board

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

Subject: Direction Regarding Clerk of Court Issues

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### **Statement of Issue:**

This agenda item requests Board direction on future actions regarding potential financial irregularities in the office of Kirk Reams, Jefferson County Clerk of Court ("Clerk's Office") in light of information revealed in the forensic audit presented to the Board on November 3, 2022, and the Board's discussion on September 6, 2023.

### **Background:**

On May 13, 2022, the Board of County Commissioners sent the Governor a request for the Governor's office to contact the Florida Department of Law Enforcement and State Attorney Jack Campbell regarding the investigation of the Clerk's Office. On March 24, 2022, the Board of County Commissioners engaged Thomas Howell Ferguson, P.A. ("THF"), to conduct a forensic audit. On August 30, 2022, Thomas Howell Ferguson, P.A., notified the Board of County Commissioners via letter that the Clerk's Office had not provided many requested items, including the sworn Clerk Reports described in Section 218.36, Florida Statutes, for Fiscal Years 2019-2020, 2020-2021, and 2021-2022. On November 3, 2022, THF presented its forensic audit to the Board of County Commissioners.

The presentation included information that the Clerk's Office spent approximately \$829,387 in unauthorized excess net funds beyond what was approved by the Board of County Commissioners throughout that time frame and that should have been returned to the County under Section 218.36, Florida Statutes. The presentation also called attention to the Clerk's Office's issuance of numerous checks to nonprofit organizations for sponsorships and advertising and charge of travel expenditures to the County's purchasing card without adequate documentation of the travel's public purpose, as further described in the County's Comprehensive Annual Financial Report for Fiscal Year 2021-2022 ("CAFR").

Following the Board meeting held September 6, 2023, the County also became aware of three checks that the Clerk's Office issued to W. Charles Culp, Jr. ("Mr. Culp"), purporting to be for severance



payments. The checks are entitled "30 Day Severance," and are in the amounts of \$25,950 (Check Dated August 22, 2023), \$25,950 (Check Dated September 1, 2023), and \$24,775 (Check Dated September 5, 2023), for a total of \$76,675. Upon request, the Clerk's Office produced Mr. Culp's employment agreement, which is dated July 1, 2023. The employment agreement does not provide for Mr. Culp to receive severance pay upon leaving employment. There are no provisions in the Employment Agreement establishing the amount of severance pay to which Mr. Culp would be entitled or the duration of such payments.

The employment agreement between the Clerk's Office and Mr. Culp does not comport with Section 215.425(4)(a), Florida Statutes, which requires that any severance pay provisions between a governmental entity and an officer, agent, employee, or contractor be set forth in an employment contract. Additionally, the employment agreement states that it may be terminated "for cause" upon 90 days' notice. However, Section 215.425(4)(a)2., Florida Statutes, explicitly prohibits a public employee from receiving severance pay when terminated for cause. The severance payments to Culp also appear to exceed 20 weeks of compensation, which is the maximum amount allowed by law if set forth in a preexisting agreement. See Section 215.425(4)(a)1., Fla. Stat. Based on the foregoing, it appears that the above-described severance payments to Mr. Culp are not in accordance with Florida law. Notably, Section 215.425(1), Florida Statutes, prohibits extra compensation being paid to any officer, agent, employee, or contractor after the service has been rendered or the contract made. The County has made demand for return of these payments to Mr. Culp and, based upon information received from the Clerk's attorney, David Collins, the matter has been turned over to the Jefferson County Sheriff's Office for investigation.

At the Board's September 6 meeting, the Board discussed the status of the Clerk of Court investigation. The Board expressed frustration with the slow-moving nature of the investigation and requested that the County Attorney contact the State Attorney's Office to request an update regarding the status of the investigation. Following the meeting, the County Attorney spoke with a representative from FDLE who stated that the investigation is active at this time.

At the September 6 meeting, following discussion regarding the next steps by the Board, the County Attorney mentioned two additional avenues for seeking resolution regarding the alleged financial irregularities identified in the Clerk's Office, those being (1) filing a complaint with the Commission on Ethics, and (2) sending a letter to the Governor pursuant to Section 218.36(3), Florida Statutes, regarding the Clerk's Office' failure to remit excess fee revenue receive to the County at the end of the fiscal year. Both options are discussed in further detail below, and a draft complaint to the Commission on Ethics and letter to the Governor are attached hereto for consideration by the Board.

### **Analysis:**

#### **Letter to the Governor Pursuant to Section 218.36(3), Florida Statutes**

The County has the ability to request that Governor DeSantis suspend the Clerk of Court due to his failure to comply with Chapter 218, Florida Statutes. This suspension is at the sole discretion of



Governor DeSantis. Specifically, the statute states as follows:

The board of county commissioners may notify the Governor of the failure of any county officer to comply with the provisions of this section. Such notification shall specify the name of the officer and the office held by him or her at the time of such failure and shall subject said officer to suspension from the office at the Governor's discretion.

Section 218.36(3), Florida Statutes. Under Section 218.36, Florida Statutes, the Clerk is required to remit any funds in excess of what he was entitled to the County's general fund within 31 days of the close of the fiscal year. Based upon the findings of the forensic audit, he failed to do so for fiscal years for Fiscal Years 2019-2020, 2020-2021, and 2021-2022. If the Board elects to submit it, the attached letter to the Governor specifies the name of the officer and his office and requests that Governor DeSantis take appropriate action against the Clerk's Office based upon this statutory violation.

#### **Complaint to Commission on Ethics**

Section 112.324, Florida Statutes, provides that the Commission on Ethics shall investigate an alleged violation of Chapter 112 or other alleged breach of the public trust upon written complaint executed on a form prescribed by the commission and signed under oath or affirmation by any person. The form for such complaints is established by Rule 34-7.010(1)(b), Florida Administrative Code. The attached "Statement of Facts Concerning Jefferson County Clerk of Court Kirk Reams," which could be attached to the Commission on Ethics completed, sworn complaint form identifies the above-referenced activities of the clerk that may violate the Code of Ethics for Public Officers and Employees set forth in Part III, Chapter 112, Florida Statutes. If the Board elects to file such a complaint, upon receipt, the Commission on Ethics is responsible for processing the complaint in compliance with Section 112.324, Florida Statutes.

#### **Options:**

1. Board Direction.

#### **Recommendation:**

Option #1

#### **Attachments:**

1. Letter to the Governor
2. Complaint to Commission on Ethics





# BOARD OF COUNTY COMMISSIONERS

## JEFFERSON COUNTY, FLORIDA

THE KEYSTONE COUNTY-ESTABLISHED 1827

1484 SOUTH JEFFERSON STREET; MONTICELLO, FLORIDA 32344

PHONE: (850)-342-0287

**Chris Tuten**

District 1- Chair

**Gene Hall**

District 2

**J T Surles**

District 3-Vice Chair

**Austin Hosford**

District 4

**Stephen Walker**

District 5

September 20, 2023

Dear Honorable Governor Ron DeSantis,

On May 13, 2022, the Board of County Commissioners sent you a request for your office to contact FDLE and State Attorney Jack Campbell regarding the investigation of the Office of the Clerk of Court, Kirk B. Reams ("Clerk Reams"). The Board of County Commissioners is now writing to notify you, pursuant to Section 218.36(3), Florida Statutes, of the failure of Clerk Reams to comply with Section 218.36, Florida Statutes.

On March 24, 2022, the Board of County Commissioners engaged Thomas Howell Ferguson, P.A. ("THF"), to conduct a forensic audit. On August 30, 2022, THF notified the Board of County Commissioners via letter that Clerk Reams had not provided many requested items, including the sworn Clerk reports described in Section 218.36, Florida Statutes, for Fiscal Years 2019-2020, 2020-2021, and 2021-2022. See Attachment A, August 30, 2022 Forensic Audit Status Report Letter. THF's request to Clerk Reams to provide these reports made on May 9, 2022, remains outstanding.

In addition, on November 3, 2022, Thomas Howell Ferguson, P.A. presented its forensic audit to the Board of County Commissioners. The presentation noted that Clerk Reams spent approximately \$829,387 in unauthorized excess net transfers beyond what was approved by the Board of County Commissioners throughout that time frame and that should have been returned to the County under Section 218.36, Florida Statutes. See Attachment B, November 3, 2022 Forensic Audit Presentation, Page 32.

The Board of County Commissioners will support any actions you deem appropriate regarding Clerk Reams, including suspension pursuant to Section 218.36(3), Florida Statutes, and Article IV, Section 7 of the Florida Constitution.

Respectfully,

On Behalf of the Jefferson County Board of County Commissioners

Enclosures:

Attachment A, August 30, 2022 Forensic Audit Status Report Letter  
Attachment B, November 3, 2022 Forensic Audit Presentation

**Kirk Reams**

Clerk of Courts

**Shannon Metty**

County Manager

**Heather Encinosa**

County Attorney



Attachment A  
August 30, 2022 Forensic Audit Status Report Letter



Certified Public Accountants

www.thf.cpa

August 30, 2022

Board of County Commissioners  
Jefferson County, Florida

**Introduction**

In accordance with the scope of our March 24, 2022, engagement letter with the Jefferson County, Florida Board of County Commissioners ("the Board"), Thomas Howell Ferguson P.A. CPAs (hereafter, "we") have made various document requests of the office of the Jefferson County, Florida Clerk of Court and Comptroller ("the Clerk's Office"). Specifically, we requested items identified as ID 1 through 13 on or about May 9, 2022, and items identified as ID 14 through 15 on or about July 9, 2022.

This letter is intended to provide you with a status report of those document requests in advance of your September 1, 2022, Board meeting. We are not able to provide a detailed status report about the specific procedures we have performed, primarily because such other procedures are ongoing and such a status report would be premature at this time.

**Requests Made on May 9, 2022**

We submitted a document request via email to Kirk Reams, Clerk of Court and Comptroller for Jefferson County, Florida ("the Clerk") on May 9, 2022. Later that day the Clerk replied stating, "We are in receipt of this request and I will appoint Charles and John to begin compiling this information."

On May 23, 2022, we sent an email about this public records request and seeking "an ETA for delivery of the requested information." On May 24, 2022, we received an email from attorney David Collins stating in part, "Please be advised this office is assisting the Clerk of Court in complying with your public records request."

We emailed Mr. Collins on June 20, 2022, to, in part, "see how the public records request is coming along and if there is an estimated delivery date for the requested materials." Mr. Collins replied on June 24, 2022, "For the Clerk" reporting that, "We should have the documents to you by the end of next week. Sorry for the inconvenience."

On Friday, July 1, 2022, the Clerk sent four emails with attachments to Mr. Collins, who that same day forward those four emails with attachments to attorney Elizabeth Ellis, who in turn provided such information to us on Sunday, July 3, 2022. What follows is a summary of the May 9, 2022, requests, including the high-level "category" and "name" we assigned to such requests and the status of the requested information, as of the date of our most recent comparison of the documents received against the request list provided to the Clerk.

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2615 Centennial Boulevard, Suite 200  
Tallahassee, Florida 32308

201 East Kennedy Boulevard, Suite 325  
Tampa, Florida 33602

1022 West 23rd Street, Suite 590  
Panama City, Florida 32405

501 South West Street  
Bainbridge, Georgia 39819

Attachment A  
August 30, 2022 Forensic Audit Status Report Letter



Board of County Commissioners  
Jefferson County, Florida

August 30, 2022  
Page 2

Category ID	Name	Discussion
<b>Policies and Procedures</b>		
1	Policies and procedures	Our requests related to all "policies in effect from October 1, 2018 through April 30, 2022" including any prior versions of such policies and the dates the various versions were in effect.
1.1	Procurement policies and procedures	Not provided.
1.2	P-Cards	This Word document is titled "final draft" and has a creation date of May 10, 2022. It is unclear if this is the policy in effect since October 1, 2018 or if no written policy existed during the relevant period of time.
1.3	Travel	Not provided.
1.4	Disbursements and A/P	Not provided.
1.5	Cash receipts and revenue recording	Not provided.
1.6	Budget processes	The procedures sent for our review were only those provided by the CCOC related to Article V funding. It is unclear if there are any written instructions related to the creation or amendment of the BOCC's budget or the other elements of the Clerk's budget, including the Clerk funding provided by the BOCC General Revenue Fund.
1.7	IT security policies	The Clerk stated "We contract with the Florida Association of Court Clerks and Comptrollers for our IT services. They would be the entity to contact concerning IT security policies." It is unclear if there are any internally developed IT security policies, including remote access policies and procedures as we specifically requested.
1.8	Payroll and benefits	The documents provided were not responsive to the request we made. We requested, for both the Board and the Clerk, details about "benefits arrangements, including employer vs employee portions of premiums, for fiscal years 2018-2022" to include "insurance options, policies for sick, personal, and other types of leave, etc."
1.9	Expense allocations	Not provided.
<b>Budgets</b>		
2	The approved budget for the BOCC appropriation to the Clerk's general fund for the fiscal years 2019, 2020, 2021, and 2022	Although various general Board and Clerk budget information was provided in some manner in response to other requests, we did not receive copies of the sworn Clerk reports described in Section 218.36, <i>Florida Statutes</i> . Further, despite our repeated searches of the Board's and the Clerk's Office websites, we were unable to locate the Clerk's Office budget in the format required under Section 218.35, <i>Florida Statutes</i> .

Attachment A  
August 30, 2022 Forensic Audit Status Report Letter



Board of County Commissioners  
Jefferson County, Florida

August 30, 2022  
Page 3

<i>Category</i>	<i>ID</i>	<i>Name</i>	<i>Discussion</i>
	2.1	Certified BOCC Excess Fees report	The documents provided were not responsive to the request we made. We requested the "certified excess fees report submitted to the BOCC" but what was provided relates to the funding provided to the Clerk via the CCOC.
	3	The initial approved budget for the CCOC appropriation for each of the fiscal years 2019-2022	The documents provided appear to be incomplete. Outstanding requests related to fiscal year 2020-2021 include both the Budget Program Expenditure Certification Form and the CCOC Budget Approval Letter, and for fiscal year 2018-2019 we did not receive any of the requested documents.
	3.1	Clerk of Court Monthly Expenditure and Collections reports	Received.
<b><i>Trial Balances and General Ledgers</i></b>			
	4	Trial balances for the Clerk's office financial statements for the fiscal years 2019-2022	We did not receive the Clerk's Office year-to-date trial balance through April 30, 2022.
	4.1	Trial Balance groupings	Not provided.
	5	Detailed general ledger FY 2019-2022	We did not receive the Clerk's Office year-to-date general ledger through April 30, 2022.
<b><i>Other</i></b>			
	6	Reimbursements	Not provided.
	7	Charles Culp 10/1/2018 - 4/30/2022	The documents provided appear to be incomplete. Outstanding requests include (1) any and all payments issued to either WCCJR Consulting LLC or Mr. Culp during the months of June 2020 and October 2021 or confirmation that no such payments were issued, (2) the original contract between the Clerk's Office and either WCCJR Consulting LLC or Mr. Culp, which is apparently dated April 1, 2014, and (3) any and all original, amendment, extension, or renewal procurement file documentation related to the services at issue in this request (ID 7).
	8	P-Card listing	Although a listing of P-Cards was provided, "documentation for the approval of the P-Card" was not provided for any of the P-Cards indicated in the Excel file we received.
	9	Signature cards	Received, to the best of our current knowledge.
	10	Organizational chart - current	This was provided for the Clerk's Office but we have not received any such organizational chart that is specific to the BOCC.
	11	Organizational chart - FY2021	This was provided for the Clerk's Office but we have not received any such organizational chart that is specific to the BOCC.
	12	Organizational chart - FY2020	This was provided for the Clerk's Office but we have not received any such organizational chart that is specific to the BOCC.



Attachment A  
August 30, 2022 Forensic Audit Status Report Letter



Board of County Commissioners  
Jefferson County, Florida

August 30, 2022  
Page 4

Category	ID	Name	Discussion
	13	Year-end payroll reports	The Clerk's Office Form W-3 was requested but not provided for calendar year 2019. Also, for reference, please note that we requested that the Clerk's Office redact Social Security Numbers on the payroll reports it provided to us, but the files we received were unredacted with respect to Social Security Numbers.

As evidenced in the table above, a significant amount information we requested on May 9, 2022, has yet to be provided to us. Certain requests were not responded to at all or were responded to with documents that were nonresponsive to our request, such as IDs 1.1, 1.3, 1.4, 1.5, 1.8, 1.9, 2.1, 4.1, and 6, while other requests were partially responded to with varying degrees of completeness, such as IDs 1.6, 2, 3, 4, 5, 7, 8, 10, 11, 12, and 13. Only two requests (ID 3.1 and ID 9) were received in their entirety. For many of our requests, including ID 1.2 and 1.7, the documentation we received raised new questions that have no readily apparent answers.

For example, ID 1.2 requested "all policies and procedures for P-Card authorization, use, termination, review and approval, and reimbursement" that were "in effect from October 1, 2018 through April 30, 2022" with a further request that "if policies changed during this time, provide all such policies and the dates each version was in effect." The only documentation purporting to be responsive to this request as provided by the Clerk was a "final draft" of a Purchasing Card Policy that, according to the document's metadata, was created on May 10, 2022. Remaining questions include, for example, was such "final draft" document the policy that was in effect for the entire subject period, was there no written policy in effect for the entire subject period, or is there some other explanation related to this policy?

As a second example, ID 1.7 requested "internal IT security policies, including remote access policies and protocols." Although we understand the CCOC provides general IT support and system consistency for the Clerks of Court in Florida, our request relates specifically to the Board and Clerk's Office internal policies and protocols for employees seeking remote work access.

#### Requests Made on July 9, 2022

We submitted this request via email to the Clerk and Mr. Collins on July 9, 2022. To the best of our knowledge, receipt of this request has not been acknowledged by either the Clerk or Mr. Collins. We have not yet received any of the requested information. What follows is a summary of the July 9, 2022, requests. All three requests (ID 14, 14.1, and 15) relate to the Board's financial statements, general ledgers, and trial balances – as compared to earlier request IDs 4, 4.1, and 5 which relate to the Clerk's Office.

Attachment A  
August 30, 2022 Forensic Audit Status Report Letter



Board of County Commissioners  
Jefferson County, Florida

August 30, 2022  
Page 5

Category	ID	Name	Discussion
<b><i>Trial Balances and General Ledgers</i></b>			
	14	Trial balances for the Board's financial statements for the fiscal years 2019-2022	Not provided.
	14.1	Trial Balance groupings	Not provided.
	15	Detailed general ledgers FY 2019-2022	Not provided.

As evidenced in the table above and stated in the first paragraph of this section, none of the information we requested on July 9, 2022, has been provided to us.

#### Next Steps

We intend to send the Clerk a list of detailed questions about the incomplete or otherwise outstanding requests from our requests made on May 9, 2022, and July 9, 2022. We anticipate this list of follow-up questions and/or other requests for clarification will be sent to the Clerk no later than September 7, 2022. We will keep the Board informed about the status of our analysis as specific observations, findings, or recommendations are developed.

#### Work is Ongoing

Our analyses are ongoing as of the date of this letter. Beyond the content of this letter, and for a variety of reasons, we are unable to provide a detailed status report about the specific analyses we are performing on the Board's behalf. Our March 24, 2022, engagement letter designated the Board's Vice Chairman as the Board's representative who is overseeing our services, and we continue to keep the Vice Chairman apprised of our progress. We also continue to answer her questions about the nature, timing, and extent of our procedures as any such questions arise. This project's main point of contact at Thomas Howell Ferguson P.A. is Julian Dozier, CPA. He can be reached at either [jdozier@thf.cpa](mailto:jdozier@thf.cpa) or (850) 668-8100; email preferred.

#### Closing

We are available to answer questions about the status of our work, although we respectfully request that any such questions be directed to the Board's Vice Chairman for her to address in her role overseeing this engagement as described above.

Sincerely,

*Thomas Howell Ferguson P.A.*

cc: Clerk of Court and Comptroller  
Jefferson County, Florida



# Jefferson County, Florida Board of County Commissioners

## Clerk of the Circuit Court Forensic Accounting Project – Handout

Dated: November 3, 2022

This handout should be considered in conjunction with the verbal report presented at the November 3, 2022, Jefferson BOCC meeting. Captions, abbreviations, jargon, shorthand, and other similar items may lose important context outside of such verbal report, and significant information is expected to be presented only verbally as opposed to being included in this handout. This handout, even when considered in conjunction with the above-described verbal report, does not represent a "written report" as THF uses that term; it is a demonstrative aid. Per the terms of our March 24, 2022, engagement letter, the scope of this phase of the project does not include issuing a written report.

**Thomas Howell  
Ferguson P.A.**  
Certified Public Accountants

## INTRODUCTION

- ▶ Our engagement letter is dated March 24, 2022
- ▶ Multiple public records requests were issued to the Clerk on behalf of the BOCC
- ▶ Requests began in May; correspondence about requests occurred through October, with responses coming to us via the Clerk's counsel
- ▶ Many items THF requested apparently do not exist, were not provided to THF, or were provided in some fashion but are deemed incomplete
- ▶ THF has formed certain observations and conclusions that will be discussed in the BOCC meeting on November 3, 2022

## SUMMARY OF OBSERVATIONS AND CONCLUSIONS

- ▶ Clerk's Budget and Finances
  - ▶ Statutory framework for County-wide budgeting (BOCC and Clerk)
  - ▶ Gross versus net expenses; BOCC general revenue funding; excess fees
  - ▶ DFS's Uniform Accounting System Manual
  - ▶ Growth in Clerk's budget; Clerk's office exceeding its budgeted expenses
  - ▶ Net transfers from BOCC to Clerk in excess of authorized amounts
- ▶ Specific Transactions
- ▶ Inadequate Policies and Procedures; Incomplete Records
- ▶ Deficiencies Identified by the Auditor
- ▶ Recommendations

## BUDGETS – FLORIDA STATUTES

§218.35, F.S., *County fee officers; financial matters*

(1) Each county fee officer shall establish an annual budget for carrying out the powers, duties, and operations of his or her office for the next county fiscal year. The budget must be balanced so that the total of estimated receipts, including balances brought forward, equals the total of estimated expenditures and reserves. The budgeting of segregated funds must be made in a manner that retains the relation between program and revenue source, as provided by law.

(2) The clerk of the circuit court, functioning in his or her capacity as clerk of the circuit and county courts and as clerk of the board of county commissioners, shall prepare his or her budget in two parts:

(a) The budget for funds necessary to perform court-related functions as provided in s. 28.36.



## BUDGETS – FLORIDA STATUTES

§218.35, F.S., *County fee officers; financial matters (continued)*

(b) The budget relating to the requirements of the clerk as clerk of the board of county commissioners, county auditor, and custodian or treasurer of all county funds and other county-related duties, which shall be annually prepared and submitted to the board of county commissioners pursuant to s. 129.03(2), for each fiscal year. Expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

## BUDGETS – FLORIDA STATUTES

§218.36, F.S., *County officers; record and report of fees and disposition of same*

(1) Each county officer who receives any expenses or compensation in fees, commissions, or other remuneration shall keep a complete record of all fees, commissions, or other remuneration collected by that county officer and shall make an annual report to the board of county commissioners within 31 days of the close of his or her fiscal year. Such report shall specify in detail the purposes, character, and amount of all official expenses and the amount of net income or unexpended budget balance as of the close of the fiscal year. All officers shall prepare such reports and subscribe under oath as to their accuracy and propriety.

(2) On or before the date for filing the annual report, each county officer shall pay into the county general fund all money in excess of the sum to which he or she is entitled under the provisions of chapter 145...

## BUDGETS – FLORIDA STATUTES

§129.021, F.S., *County officer budget information*

Notwithstanding other provisions of law, the budgets of all county officers, as submitted to the board of county commissioners, must be in sufficient detail and contain such information as the board of county commissioners may require in furtherance of their powers and responsibilities provided in ss. 125.01(1)(q), (r), and (v), and (6) and 129.01(2)(b).

## BUDGETS – FLORIDA STATUTES

### §129.025, F.S., *County budget officer*

- (1) Each board of county commissioners may designate a county budget officer to carry out the duties set forth in this chapter. Unless the board designates a different officer, the clerk of the circuit court or the county comptroller, if applicable, shall be the budget officer for the purposes of this chapter.
- (2) The Legislature finds that the duties of county budget officer set forth in this chapter do not fall within the constitutional responsibilities performed by the several clerks of the circuit court as auditor and custodian of county funds. The position of county budget officer shall not constitute an office in the meaning of s. 5, Art. II of the State Constitution.



## BUDGETS – FLORIDA STATUTES

§129.03, F.S., *Preparation and adoption of budget*

(2) On or before June 1 of each year, the sheriff, the clerk of the circuit court and county comptroller, the tax collector subject to a resolution entered into pursuant to s. 145.022(1), and the supervisor of elections shall each submit to the board of county commissioners a tentative budget for their respective offices for the ensuing fiscal year. However, the board of county commissioners may, by resolution, require the tentative budgets to be submitted by May 1 of each year.

## BUDGETS – FLORIDA STATUTES

§129.03, F.S., *Preparation and adoption of budget*

(3)

(c) The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065. The hearings shall be primarily for the purpose of hearing requests and complaints from the public regarding the budgets and the proposed tax levies and for explaining the budget and any proposed or adopted amendments. The tentative budget must be posted on the county's official website at least 2 days before the public hearing to consider such budget and must remain on the website for at least 45 days. The final budget must be posted on the website within 30 days after adoption and must remain on the website for at least 2 years. The tentative budgets, adopted tentative budgets, and final budgets shall be filed in the office of the county auditor as a public record. Sufficient reference in words and figures to identify the particular transactions must be made in the minutes of the board to record its actions with reference to the budgets.

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## DFS's UNIFORM ACCOUNTING SYSTEM MANUAL

### PERSONNEL SERVICES

Expense for salaries, wages and related employee benefits provided for all persons employed by the reporting entity whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits as well as other costs such as Other Post Employment Benefits (OPEB) expense accrual, Worker's Compensation and Unemployment Compensation Insurance.

### INCLUDES:

- ▲ Executive Salaries
- ▲ Regular Salaries and Wages
- ▲ Other Salaries and Wages
- ▲ Overtime
- ▲ Special Pay
- ▲ Compensated Annual, Sick & Compensatory Leave
- ▲ FICA Taxes
- ▲ Retirement Contributions
- ▲ Life and Health Insurance [paid for employees]
- ▲ Workers' Compensation
- ▲ Unemployment Compensation
- ▲ OPEB

## DFS's UNIFORM ACCOUNTING SYSTEM MANUAL

### OPERATING EXPENSES

Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as Personnel services or capital outlays.

#### INCLUDES:

- ▴ Professional Services
- ▴ Accounting and Auditing
- ▴ Court Reporter Services
- ▴ Other Services
- ▴ Investigations
- ▴ Pension Benefits
- ▴ Travel and Per Diem
- ▴ Communication Services, Devices and Accessories
- ▴ Freight & Postage Services
- ▴ Utility Services
- ▴ Rentals and Leases
- ▴ Insurance
- ▴ Repair and Maintenance Services
- ▴ Printing and Binding
- ▴ Promotional Activities
- ▴ Other Current Charges and Obligations
- ▴ Office Supplies
- ▴ Operating Supplies
- ▴ Road Materials and Supplies
- ▴ Books, Publications, Subscriptions, and Memberships
- ▴ Training
- ▴ Depreciation



## CLERK'S BUDGET WORKSHEET, FY2019 AND FY2020

	A	B	C	E	F
1	<b>2019-2020 BUDGET WORKSHEET</b>				
2	Clerk of Court				
3		<b>2018-2019</b>		<b>2019-2020</b>	
4	<b>REVENUES</b>	<b>Est Revenue</b>	<b>Actual Rev thru 05/31</b>	<b>Est Revenue</b>	
5	RECORD INDEXING	171,000	\$ 93,325.00	\$	186,000
6				\$	-
7	<b>Total Revenues</b>	<b>\$ 171,000</b>	<b>\$ 93,325.00</b>	<b>\$</b>	<b>186,000</b>
8					
9	<b>EXPENSES</b>	<b>Budget</b>	<b>Actual Exp thru 05/31</b>	<b>19/20 Budget Req.</b>	<b>Increase or (Decrease)</b>
10	SALARIES	\$ 230,000	\$ 153,875	\$ 240,000	\$ 10,000
11	RETIREMENT	\$ 35,000	\$ 24,133	\$ 43,000	\$ 8,000
12	FICA	\$ 22,000	\$ 14,600	\$ 25,000	\$ 3,000
13	WORKERS COMP	\$ 3,000	\$ 2,175	\$ 4,000	\$ 1,000
14	EDUCATION/TRAVEL	\$ 10,000	\$ 3,775	\$ 10,000	\$ -
15	MAINTENANCE OF EQUIPMENT	\$ 10,000	\$ 6,347	\$ 12,000	\$ 2,000
16	OFFICE SUPPLIES	\$ 10,000	\$ 5,675	\$ 11,000	\$ 1,000
17	POSTAGE	\$ 5,000	\$ 2,789	\$ 6,000	\$ 1,000
18	IT EXPENDITURES	\$ 35,000	\$ 23,003	\$ 35,000	\$ -
20	<b>Total Expenses</b>	<b>\$ 360,000</b>	<b>\$ 236,372</b>	<b>\$ 386,000</b>	<b>\$ 26,000</b>
21	<b>Funds Required from General Revenue</b>	<b>\$ 360,000</b>		<b>\$ 386,000</b>	

## CLERK'S BUDGET WORKSHEET, FY2021

	A	B	C	E	F
1	<b>2020-2021 BUDGET WORKSHEET</b>				
2	Clerk of Court				
3		<b>2019-2020</b>		<b>2020-2021</b>	
4	<b>REVENUES</b>	<b>Est Revenue</b>	<b>Actual Rev thru 05/31</b>	<b>Est Revenue</b>	
5	RECORD INDEXING	186,000	\$ 123,725.00	\$	200,000
6				\$	-
7	<b>Total Revenues</b>	<b>\$ 186,000</b>	<b>\$ 123,725.00</b>	<b>\$</b>	<b>200,000</b>
8					
9	<b>EXPENSES</b>	<b>Budget</b>	<b>Actual Exp thru 05/31</b>	<b>19/20 Budget Req.</b>	<b>Increase or (Decrease)</b>
10	SALARIES	\$ 240,000	\$ 157,835	\$ 242,000	\$ 2,000
11	RETIREMENT	\$ 43,000	\$ 28,453	\$ 44,000	\$ 1,000
12	FICA	\$ 25,000	\$ 14,600	\$ 26,000	\$ 1,000
13	WORKERS COMP	\$ 4,000	\$ 2,475	\$ 4,500	\$ 500
14	EDUCATION/TRAVEL	\$ 10,000	\$ 2,785	\$ 9,000	\$ (1,000)
15	MAINTENANCE OF EQUIPMENT	\$ 12,000	\$ 9,342	\$ 15,000	\$ 3,000
16	OFFICE SUPPLIES	\$ 11,000	\$ 8,671	\$ 15,000	\$ 4,000
17	POSTAGE	\$ 6,000	\$ 4,400	\$ 7,000	\$ 1,000
18	IT EXPENDITURES	\$ 35,000	\$ 27,057	\$ 39,500	\$ 4,500
20	<b>Total Expenses</b>	<b>\$ 386,000</b>	<b>\$ 255,618</b>	<b>\$ 402,000</b>	<b>\$ 16,000</b>
21	<b>Funds Required from General Revenue</b>	<b>\$ (200,000)</b>		<b>\$ (202,000)</b>	

## CLERK'S BUDGET WORKSHEET, FY2022

	A	B	C	E	F
1	<b>2021-2022 BUDGET WORKSHEET</b>				
2	Clerk of Court				
3		<b>2020-2021</b>		<b>2021-2022</b>	
4	<b>REVENUES</b>	<b>Est Revenue</b>	<b>Actual Rev thru 05/31</b>	<b>Est Revenue</b>	
5	RECORD INDEXING	200,000	\$ 111,345.90	\$	225,000
6				\$	-
7	<b>Total Revenues</b>	<b>\$ 200,000</b>	<b>\$ 111,345.90</b>	<b>\$</b>	<b>225,000</b>
8					
9	<b>EXPENSES</b>	<b>Budget</b>	<b>Actual Exp thru 05/31</b>	<b>21/22 Budget Req.</b>	<b>Increase or (Decrease)</b>
10	SALARIES	\$ 242,000	\$ 157,835	\$ 293,500	\$ 51,500
11	RETIREMENT	\$ 44,000	\$ 28,453	\$ 67,500	\$ 23,500
12	FICA	\$ 26,000	\$ 14,600	\$ 39,000	\$ 13,000
13	WORKERS COMP	\$ 4,500	\$ 2,475	\$ 6,500	\$ 2,000
14	EDUCATION/TRAVEL	\$ 9,000	\$ 2,785	\$ 9,000	\$ -
15	MAINTENANCE OF EQUIPMENT	\$ 15,000	\$ 9,342	\$ 15,000	\$ -
16	OFFICE SUPPLIES	\$ 15,000	\$ 8,671	\$ 15,000	\$ -
17	POSTAGE	\$ 7,000	\$ 4,400	\$ 7,000	\$ -
18	IT EXPENDITURES	\$ 39,500	\$ 27,057	\$ 47,500	\$ 8,000
20	<b>Total Expenses</b>	<b>\$ 402,000</b>	<b>\$ 255,618</b>	<b>\$ 500,000</b>	<b>\$ 98,000</b>
21	<b>Funds Required from General Revenue</b>	<b>\$ (202,000)</b>		<b>\$ (275,000)</b>	



### CLERK'S BUDGET WORKSHEETS: FY2019 TO FY2022

	FY2019	FY2020	FY2021	FY2022
Salaries	\$ 230,000	\$ 240,000	\$ 242,000	\$ 293,500
Retirement	35,000	43,000	44,000	67,500
FICA	22,000	25,000	26,000	39,000
Workers Comp	3,000	4,000	4,500	6,500
Education/Travel	10,000	10,000	9,000	9,000
Maint. of Equip.	10,000	12,000	15,000	15,000
Office Supplies	10,000	11,000	15,000	15,000
Postage	5,000	6,000	7,000	7,000
IT Expenditures	<u>35,000</u>	<u>35,000</u>	<u>39,500</u>	<u>47,500</u>
<b>Total Expenses</b>	<b>\$ 360,000</b>	<b>\$ 386,000</b>	<b>\$ 402,000</b>	<b>\$ 500,000</b>
Less: Revenues	<u>(171,000)</u>	<u>(186,000)</u>	<u>(200,000)</u>	<u>(225,000)</u>
<b>Funding Needed</b>	<b>\$ 189,000</b>	<b>\$ 200,000</b>	<b>\$ 202,000</b>	<b>\$ 275,000</b>



## CLERK'S BUDGET CAPTIONS vs. DFS's UAS MANUAL

Per Clerk's Budget Worksheet	Per Uniform Accounting System Manual
Salaries	Personnel Services
Retirement	Personnel Services
FICA	Personnel Services
Workers Comp	Personnel Services
Education/Travel	Operating Expenses
Maintenance of Equipment	Operating Expenses
Office Supplies	Operating Expenses
Postage	Operating Expenses
IT Expenditures	Operating Expenses

CLERK'S BUDGET WORKSHEETS: FY2019 TO FY2022  
USING DFS's UNIFORM ACCOUNTING SYSTEM MANUAL

Caption	FY2019	FY2020	FY2021	FY2022	4-year Change
Personnel Services	\$ 290,000	\$ 312,000	\$ 316,500	\$ 406,500	\$ 116,500
Operating Expenses	<u>70,000</u>	<u>74,000</u>	<u>85,500</u>	<u>93,500</u>	<u>23,500</u>
<b>Budgeted Expenses</b>	<b>\$ 360,000</b>	<b>\$ 386,000</b>	<b>\$ 402,000</b>	<b>\$ 500,000</b>	<b>\$ 140,000</b>
Budgeted Revenue	<u>(171,000)</u>	<u>(186,000)</u>	<u>(200,000)</u>	<u>(225,000)</u>	<u>(54,000)</u>
<b>Budget Deficiency</b>	<b>\$ 189,000</b>	<b>\$ 200,000</b>	<b>\$ 202,000</b>	<b>\$ 275,000</b>	<b>\$ 86,000</b>
<b>Growth by caption:</b>					
Personnel Services	n/a	7.6%	1.4%	28.4%	40.2%
Operating Expenses	n/a	5.7%	15.5%	9.4%	33.6%
Budgeted Expenses	n/a	7.2%	4.1%	24.4%	38.9%
Budget Deficiency	n/a	5.8%	1.0%	36.1%	45.5%

## BUDGET APPROVAL LETTER FY2020



**KIRK REAMS**  
Jefferson County  
Clerk of Court & CFO

1 Courthouse Circle  
Monticello, FL 32344  
(850) 342-0218  
Fax (850) 342-0222

### MEMORANDUM

To: Constitutional Officers  
From: Kirk Reams  
Subject: FY 2019-2020  
Date: September 30, 2019

The budgets approved by the Board of County Commissioners for the 2019-2020 Fiscal Year are as follows:

Clerk of the Circuit Court	\$386,000
Sheriff	\$4,191,174
Property Appraiser	\$652,607
Supervisor of Elections	\$324,960

Sincerely,

Kirk B. Reams  
Clerk of the Circuit Court  
Ex Officio Clerk to the Board

## BUDGET APPROVAL LETTER FY2021



**KIRK REAMS**  
Jefferson County  
Clerk of Court & CFO

1 Courthouse Circle  
Monticello, FL 32344  
(850) 342-0218  
Fax (850) 342-0222

### MEMORANDUM

To: Constitutional Officers  
From: Kirk Reams  
Subject: FY 2020-2021  
Date: September 24, 2020

The budgets approved by the Board of County Commissioners for the 2020-2021 Fiscal Year are as follows:

Clerk of the Circuit Court	\$402,000
Sheriff	\$4,316,130 (plus \$33,610 match for EOC)
Property Appraiser	\$680,624
Supervisor of Elections	\$318,890

Sincerely,

Kirk B. Reams  
Clerk of the Circuit Court  
Ex Officio Clerk to the Board



BUDGET APPROVAL LETTER FY2022



**KIRK REAMS**  
Jefferson County  
Clerk of Court & CFO

1 Courthouse Circle  
Monticello, FL 32344  
(850) 342-0218  
Fax (850) 342-0222

MEMORANDUM

To: Constitutional Officers  
From: Kirk Reams  
Subject: FY 2021-2022  
Date: October 5, 2021

The budgets approved by the Board of County Commissioners for the 2020-2021 Fiscal Year are as follows:

Clerk of the Circuit Court	\$500,000
Sheriff	\$4,316,130 (plus \$35,610 match for EOC)
Property Appraiser	\$662,270
Supervisor of Elections	\$429,780

Sincerely,

Kirk B. Reams  
Clerk of the Circuit Court  
Ex Officio Clerk to the Board

## CLERK'S FINANCIAL STATEMENTS, FY2019 AND FY2020

JEFFERSON COUNTY, FLORIDA  
CLERK OF THE CIRCUIT COURT  
SPECIAL-PURPOSE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
SEPTEMBER 30, 2019

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 76,000	\$ 76,000	\$ 83,379	\$ 7,379
Intergovernmental	0	0	0	0
Fines and Forfeitures	0	0	0	0
<b>Total Revenues</b>	<b>76,000</b>	<b>76,000</b>	<b>83,379</b>	<b>7,379</b>
<b>Expenditures</b>				
General Government				
Personal Services	370,500	370,500	257,451	(113,049)
Operating Expenses	65,500	65,500	156,378	90,878
Court-Related:				
Personal Services	0	0	0	0
Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>436,000</b>	<b>436,000</b>	<b>413,829</b>	<b>(22,170)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(360,000)</b>	<b>(360,000)</b>	<b>(330,450)</b>	<b>29,550</b>
<b>Other Financing sources (Uses)</b>				
Transfers In	360,000	360,000	360,000	0
Transfers Out	0	0	(29,550)	(29,550)
<b>Net other Financing Sources (Uses)</b>	<b>360,000</b>	<b>360,000</b>	<b>330,450</b>	<b>(29,550)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

JEFFERSON COUNTY, FLORIDA  
CLERK OF THE CIRCUIT COURT  
SPECIAL-PURPOSE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
SEPTEMBER 30, 2020

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 186,000	\$ 186,000	\$ 75,426	\$ (110,574)
Intergovernmental	0	0	141,358	141,358
Fines and Forfeitures	0	0	0	0
<b>Total Revenues</b>	<b>186,000</b>	<b>186,000</b>	<b>216,814</b>	<b>30,814</b>
<b>Expenditures</b>				
General Government				
Personal Services	312,000	312,000	281,678	30,322
Operating Expenses	74,000	74,000	242,166	(168,166)
Court-Related:				
Personal Services	0	0	96,959	(96,959)
Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>386,000</b>	<b>386,000</b>	<b>600,803</b>	<b>(214,803)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(383,989)</b>	<b>(183,989)</b>
<b>Other Financing sources (Uses)</b>				
Transfers In	386,000	386,000	386,000	0
Transfers Out	0	0	(2,011)	2,011
<b>Net other Financing Sources (Uses)</b>	<b>386,000</b>	<b>386,000</b>	<b>383,989</b>	<b>2,011</b>
<b>Net Change in Fund Balance</b>	<b>\$ 186,000</b>	<b>\$ 186,000</b>	<b>\$ 0</b>	<b>(186,000)</b>

## CLERK'S FINANCIAL STATEMENTS, FY2021

JEFFERSON COUNTY, FLORIDA  
CLERK OF THE CIRCUIT COURT  
SPECIAL-PURPOSE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
SEPTEMBER 30, 2021

	General Fund			Variance
	Budgeted Amounts		Actual Amounts	With Final Budget
	Original	Final		Favorable (Unfavorable)
Revenues				
Charges for services	\$ 160,000	\$ 160,000	\$ 103,882	\$ (56,118)
Intergovernmental	0	0	53,072	53,072
Fines and forfeitures	0	0	0	0
Total Revenues	160,000	160,000	156,954	(3,046)
Expenditures				
General government:				
Personal services	308,237	308,237	260,449	47,788
Operating expenses	332,711	332,711	281,129	51,582
Court related:				
Personal services	0	0	96,325	(96,325)
Operating expenses	0	0	0	0
Capital outlay	0	0	0	0
Total Expenditures	640,948	640,948	637,902	3,046
Excess (Deficiency) of revenues over (under) expenditures				
	(480,948)	(480,948)	(480,948)	0
Other financing sources (uses)				
Transfers in	480,948	480,948	480,948	0
Transfers out	0	0	0	0
Net other financing sources (uses)	480,948	480,948	480,948	0
Net change in fund balance				
	\$ 0	\$ 0	\$ 0	0

## BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2019

REPORT DATE 09/21/2022	JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS	PAGE 11
SYSTEM DATE 09/21/2022	CLERK-OFFICE ACCOUNT	TIME 13:09:51
FILES ID 8	REVENUE LEDGER	USER GULPCNA

17-338-000.00 BOCC BUDGET APPROPRIATION	* BEGINNING BALANCE	.00
CR 17011519-012 01/2019 30420 01/04/2019	BOCC BUDGET APPROPRIATION	30000.00
CR 17021419-008 02/2019 30554 02/06/2019	BOCC BUDGET APPROPRIATION	30000.00
CR 17032219-018 03/2019 30697 03/07/2019	BOCC MONTHLY BUDGET APPROP	30000.00
CR 17041519-011 04/2019 30775 04/03/2019	BOCC MONTHLY BUDGET APPROP	30000.00

REPORT DATE 09/21/2022	JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS	PAGE 12
SYSTEM DATE 09/21/2022	CLERK-OFFICE ACCOUNT	TIME 13:09:51
FILES ID 8	REVENUE LEDGER	USER GULPCNA

ACCOUNT NUMBER/DESCRIPTION	POST DATE	JRNL. TRANS NO. DATE	REF. NUMBER	VENDOR NUMBER	CHECK NUMBER	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
CR 17051519-007 05/2019 30694 05/02/2019						BOCC BUDGET APPROPRIATION		30000.00	
CR 17051719-012 06/2019 31004 06/06/2019						BOCC MONTHLY BUDGET APPROP		30000.00	
CR 17071519-011 07/2019 31123 07/03/2019						BOCC BUDGET APPROPRIATION		30000.00	
CR 17080519-011 08/2019 31205 08/02/2019						BOCC MONTHLY BUDGET APPROP		30000.00	
CR 17081219-013 09/2019 31368 09/04/2019						BOCC BUDGET APPROPRIATION		30000.00	
CR 17101519-006 10/2019 30057 10/04/2019						BOCC BUDGET APP-10/2019		30000.00	
CR 17112019-008 11/2019 30181 11/02/2019						MONTHLY BOCC APPROPRIATIO		30000.00	
CR 17120719-010 12/2019 30266 12/06/2019						BOCC BUDGET APPROPRIATION		30000.00	
TOTAL CASH RECEIPTS							.00	360000.00	
TOTAL BOCC BUDGET APPROPRIATION							.00	360000.00	
** ACCOUNT TOTALS							.00	360000.00	
*** ENDING BALANCE									-360000.00

\$30,000.00 x  
12 = \$360,000



## BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2019

REPORT DATE 09/21/2022	JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS	PAGE 24
SYSTEM DATE 09/21/2022	CLERK-OFFICE ACCOUNT	TIME 13:09:51
FILES ID B	EXPENDITURE LEDGER	USER SULFONA

ACCOUNT NUMBER/DESCRIPTION	POST NO.	JRNL. DATE	TRANS NO.	REF. NUMBER	VENDOR NUMBER	CHECK NUMBER	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
17-2340-513.700 EXCESS FEES/BOCC							* BEGINNING BALANCE			.00
VF 17083119-001 08/2019 31300 08/21/2019 09302018 BOCC						008519	EXCESS FUNDS/BOC FY 17/18	\$211.00		
							TOTAL PREPAID VOUCHERS	\$211.00	.00	
							TOTAL EXCESS FEES/BOCC			
							** ACCOUNT TOTALS	\$211.00	.00	
							*** ENDING BALANCE			\$211.00

JEFFERSON COUNTY, FLORIDA  
CLERK OF THE CIRCUIT COURT  
NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019

Note 8 – Excess Revenue

Pursuant to Section 218.36(2), Florida Statutes, each County Officer shall pay into the County General Fund all money in excess of the sum to which he or she is entitled under the provisions of Chapter 145. Excess revenues over expenditures were returned to the Board of County Commissioners as required by Florida Statutes are accrued and reported as a transfer out. During the year the Clerk returned \$23,875 and had excess revenue of \$29,550 which was added to the amount owed the previous year. This resulted in a due to the Board of County Commissioner of \$66,137 at year end.

Through inspection of the Clerk's FY2019 general ledger, THF was unable to locate:

- the purported \$23,875 returned to the BOCC
- the liability due to the BOCC of \$66,137 as shown on the Clerk's balance sheet

## BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2020

REPORT DATE 09/21/2022 JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS PAGE 13  
SYSTEM DATE 09/21/2022 CLERK-OFFICE ACCOUNT TIME 13:18:09  
FILES ID 8 REVENUE LEDGER USER GULFCHA

17-338-000.00 BOCC BUDGET APPROPRIATION	* BEGINNING BALANCE	.00
CR 17011720-010 02/2020 31866 01/09/2020	BOCC MONTHLY BUDGET APPRO	32166.66
CR 17021420-010 02/2020 31871 02/07/2020	BOCC MONTHLY BUDGET APPRO	32166.66
CR 17031720-021 03/2020 32078 03/06/2020	BOCC BUDGET APPROP	32166.66
CR 17031720-026 03/2020 32078 03/17/2020	BOCC BUDGET-APR MAY JUN	96499.86

REPORT DATE 09/21/2022 JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS PAGE 14  
SYSTEM DATE 09/21/2022 CLERK-OFFICE ACCOUNT TIME 13:18:09  
FILES ID 8 REVENUE LEDGER USER GULFCHA

ACCOUNT NUMBER/DESCRIPTION	POST DATE	JENL. TRANS NO. DATE	REF. NUMBER	VENDOR NUMBER	CHECK NUMBER	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
--TRANSACTION--									
CR 17070820-014	07/2020	32454	07/01/2020			BOCC BUDGET APPROPRIATION		32166.66	
CR 17080720-009	08/2020	32546	08/05/2020			BOCC BUDGET APPROP		32166.66	
CR 17091520-013	09/2020	32684	09/03/2020			BOCC BUDGET APPROPRIATION		32166.74	
CR 17093020-009	09/2020	32743	09/29/2020			CARES ACT FUNDING		18024.00	
CR 17101519-011	10/2019	31488	10/07/2019			BOCC MONTHLY BUDGET		32166.66	
CR 17112019-011	11/2019	31652	11/07/2019			MONTHLY BUDGET APPROP		32166.66	
CR 17121319-006	12/2019	31745	12/04/2019			BOCC BUDGET APPROPRIATION		32166.66	
TOTAL CASH RECEIPTS							.00	404024.00	

**\$32,166.66 x  
12 = \$386,000  
Plus \$18,024  
"CARES Act"**

## BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2020

REPORT DATE 09/21/2022	JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS	PAGE 14
SYSTEM DATE 09/21/2022	CLERK-OFFICE ACCOUNT	TIME 13:18:09
FILES ID 8	REVENUE LEDGER	USER GULPCHA

FY 17093020-002 09/2020 34005 09/30/2020	C-AJEL-MSCFA	56402.00	*	
FY 17093020-005 09/2020 34005 09/30/2020	C-AJEL-MSCFA	58651.00	*	
FY 17093020-203 09/2020 33358 09/30/2020	FY ADJ/SG 04152021			11562.50 *
FY 17093020-217 09/2020 33358 09/30/2020	FY ADJ/SG 04152021			29264.65 *
FY 17093020-219 09/2020 33358 09/30/2020	FY ADJ/SG 04152021			56402.01 *
TOTAL PRIOR YEAR ADJ.		115253.00	97229.16	
TOTAL BOCC BUDGET APPROPRIATION				
		** ACCOUNT TOTALS	115253.00	501253.16
		*** ENDING BALANCE		-386000.16

REPORT DATE 09/21/2022	JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS	PAGE 26
SYSTEM DATE 09/21/2022	CLERK-OFFICE ACCOUNT	TIME 13:18:09
FILES ID 8	EXPENDITURE LEDGER	USER GULPCHA

17-2340-513.700 EXCESS FEES/BOCC	* BEGINNING BALANCE	2011.00	*	.00
FY 17093020-008 09/2020 34005 09/30/2020	C-AJEL-MSCFA	2011.00		
TOTAL PRIOR YEAR ADJ.		2011.00	.00	
TOTAL EXCESS FEES/BOCC				
		** ACCOUNT TOTALS	2011.00	.00
		*** ENDING BALANCE		2011.00

### Note 8 - Excess Revenue

Pursuant to Section 218.36(2), Florida Statutes, each County Officer shall pay into the County General Fund all money in excess of the sum to which he or she is entitled under the provisions of Chapter 145. Excess revenues over expenditures were returned to the Board of County Commissioners as required by Florida Statutes are accrued and reported as a transfer out. The Clerk had excess revenue of \$2,011 which was added to the amount owed the previous year. This resulted in a due to the Board of County Commissioner of \$68,148 at year end.

## BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2021

REPORT DATE 09/21/2022  
SYSTEM DATE 09/21/2022  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
CLERK-OFFICE ACCOUNT  
REVENUE LEDGER

PAGE 13  
TIME 13:22:28  
USER GULPCHA

ACCOUNT NUMBER/DESCRIPTION	REF. NUMBER	VENDOR NUMBER	CHECK NUMBER	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
--TRANSACTION-- DATE	JRNL. TRANS NO.	DATE					
CF 17012521-010	01/06/2021	33150	01/06/2021	BOCC MONTHLY BUDGET APPROP	33500.00		
CF 17021521-013	02/04/2021	33225	02/04/2021	BOCC BUDGET APPROPRIATION	33500.00		
CF 17031521-017	03/08/2021	33335	03/08/2021	BOCC MONTHLY BUDGET APPROP	33500.00		
CF 17041521-013	04/05/2021	33417	04/05/2021	BOCC BUDGET APPROPRIATION	33500.00		
CF 17051521-010	05/06/2021	33497	05/06/2021	BOCC BUDGET APPROPRIATION	33500.00		
CF 17061521-015	06/03/2021	33579	06/03/2021	BOCC BUDGET APPROPRIATION	33500.00		
CF 17071521-016	07/01/2021	33682	07/01/2021	BOCC BUDGET APPROP	33500.00		
CF 17081721-010	08/05/2021	33765	08/05/2021	BOCC BUDGET APPROP	33500.00		
CF 17091721-015	09/02/2021	33864	09/02/2021	BOCC BUDGET APPROPRIATION	33500.00		
CF 17093021-015	09/24/2021	33925	09/24/2021	BOCC PANDEMIC BONUS	10800.00		
CF 17101520-011	10/01/2020	32754	10/01/2020	BOCC BUDGET APPROP/OCT'20	33500.00		
CF 17111620-008	11/08/2020	32907	11/08/2020	CARES ACT/PHASE 1	29264.65		
CF 17111620-005	11/05/2020	32907	11/05/2020	BOCC BUDGET APPROPRIATION	33500.00		
CF 17121520-008	12/03/2020	33041	12/03/2020	BOCC BUDGET APPROPRIATION	33500.00		
TOTAL CASH RECEIPTS					.00	442064.65	
JV 17093021-006	09/30/2021	34092	09/30/2021	REVERSE BY	29264.65		
JV 17093021-011	09/30/2021	34092	09/30/2021	PAYBACK TO BOCC		68148.29	
TOTAL JOURNAL VOUCHERS					29264.65	68148.29	
TOTAL BOCC BUDGET APPROPRIATION					29264.65	510212.94	
** ACCOUNT TOTALS					29264.65	510212.94	
*** ENDING BALANCE							-480948.29

**\$33,500.00 x  
12 = \$402,000  
Plus \$29,265  
"Cares Act"  
and \$10,800  
"Pandemic  
bonus"**



## BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2021

REPORT DATE 09/21/2022	JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS	PAGE 26
SYSTEM DATE 09/21/2022	CLERK-OFFICE ACCOUNT	TIME 13:22:20
FILES ID B	EXPENDITURE LEDGER	USER GULFCHA
17-2340-513,700 EXCESS FEES/BOCC	* BEGINNING BALANCE	.00
	* NO ACTIVITY FOR PERIOD	
TOTAL EXCESS FEES/BOCC	** ACCOUNT TOTALS	.00 .00
	*** ENDING BALANCE	.00

**JEFFERSON COUNTY, FLORIDA  
CLERK OF THE CIRCUIT COURT  
NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021**

**Note 9 – Excess Revenue**

Pursuant to Section 218.36(2), Florida Statutes, each County Officer shall pay into the County General Fund all money in excess of the sum to which he or she is entitled under the provisions of Chapter 145. Excess revenues over expenditures were returned to the Board of County Commissioners as required by Florida Statutes are accrued and reported as a transfer out. The Clerk had excess revenue of \$0, and no amounts were due to the Board of County Commissioner at year end.

THF has not yet determined why the "due to BOCC" account was removed from the Clerk's general fund balance sheet as of September 30, 2021. The Clerk's general ledger does not appear to indicate the prior balance being repaid (the balance was \$68,148 at September 30, 2020) and the Clerk's office operated at a deficit for FY2021.

## BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2022

REPORT DATE 09/21/2022  
SYSTEM DATE 09/21/2022  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
CLERK-OFFICE ACCOUNT  
REVENUE LEDGER

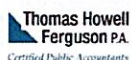
PAGE 6  
TIME 12:48:05  
USER CULPCA

ACCOUNT NUMBER/DESCRIPTION	POST --TRANSACTION--	JRNL. DATE	TRANS NO.	REF. NUMBER	VENDOR NUMBER	CHECK NUMBER	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
17-338-000.00 BOCC BUDGET APPROPRIATION							* BEGINNING BALANCE			.00
CR 17013122-026 01/2022 34510 01/03/2022							BOCC BUDGET APPROPRIATION	125000.00		
CR 17101521-009 10/2021 33961 10/06/2021							BOCC BUDGET OCT-DEC	125000.00		
							TOTAL CASH RECEIPTS	.00	250000.00	
										\$125,000.00 x 4 = \$500,000 (annualized)
TOTAL BOCC BUDGET APPROPRIATION							** ACCOUNT TOTALS	.00	250000.00	
							*** ENDING BALANCE			-250000.00

## CLERK'S ASSERTION REGARDING EXCESS FEES

Thomas Howell Ferguson P.A. CPAs Public Records Request – Follow Up

Category ID	Name	Original Request Description	THF Discussion as of 9/7/2022	Yes	No	Additional Clerk Comments
<b>Budgets</b>						
2.1	Certified BOCC Excess Fess report	Please provide the certified excess fees report submitted to the BOCC in the time frame required by F.S.  Include all details provided in the report initially submitted to the Board including schedules reconciling amounts of excess fees.	The documents provided were not responsive to the request we made. We requested the "certified excess fees report submitted to the BOCC" but what was provided relates to the funding provided to the Clerk via the CCOC.		X	Other than one fiscal year where the excess was allowed to be kept, the Clerk has had no excess fees. Agenda materials and minutes regarding this will be provided ASAP.  Per the Clerk "as of" 9/12/2022; received by THF 9/23/2022



Board of County Commissioners  
Jefferson County, Florida

As summarized by THF in  
our 10/5/2022 status report

October 5, 2022  
Page 4

Category ID	Name	Discussion
<b>Budgets</b>		
2.1	Certified BOCC Excess Fess report	The Clerk responded that no excess fees existed except for one fiscal year where the excess fees were allowed to be kept.  No documents were provided regarding the certified report required by §218.36, F.S. Responses indicate that the Clerk has not submitted the required reports to the Board.

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### CLERK'S BUDGET WORKSHEET vs. ACTUAL RESULTS

	FY2019	FY2020	FY2021	FY2022
Revenue (per budget worksheet)	\$ 171,000	\$ 186,000	\$ 200,000	\$ 225,000
Expenses (per budget worksheet)	<u>(360,000)</u>	<u>(386,000)</u>	<u>(402,000)</u>	<u>(500,000)</u>
Authorized net BOCC transfer	189,000	200,000	202,000	275,000
Actual net BOCC transfer	<u>(330,450)<sup>1</sup></u>	<u>(383,989)<sup>2</sup></u>	<u>(480,948)<sup>2</sup></u>	<u>(500,000)<sup>3</sup></u>
<b>Unauthorized excess net transfer</b>	<b>\$ (141,450)<sup>1</sup></b>	<b>\$ (183,989)<sup>2</sup></b>	<b>\$ (278,948)<sup>2</sup></b>	<b>\$ (225,000)<sup>3</sup></b>
Expenses:				
Per budget worksheet	\$ 360,000	\$ 386,000	\$ 402,000	\$ 500,000
General government per audit	(413,830)	(503,844)	(541,577)	<i>pending</i>
Court-related per audit	<u>0</u>	<u>(96,959)</u>	<u>(96,325)</u>	<i>pending</i>
Excess unbudgeted expenses	(53,830)	(214,803)	(235,902)	<i>pending</i>
Revenue variance vs budget	<u>(87,620)</u>	<u>30,814</u>	<u>(43,046)</u>	<i>pending</i>
<b>Unauthorized excess net transfer</b>	<b>\$ (141,450)<sup>1</sup></b>	<b>\$ (183,989)<sup>2</sup></b>	<b>\$ (278,948)<sup>2</sup></b>	<b><i>pending</i></b>

<sup>1</sup>: THF is unable to locate the purported \$29,550 excess fees to be returned to the BOCC as shown in the FY2019 audit

<sup>2</sup>: Treatment of unbudgeted pandemic-related transfers to the Clerk for FY2020 (\$18,024) and FY2021 (\$40,065) is somewhat unclear

<sup>3</sup>: Annualized per the first two quarterly transfers of \$125,000 each, with the Clerk's FY2022 expenditure budget equaling \$500,000

No amounts above include adjustment for UAS captions vs budgeted amounts vs actual expenditures, which may result in material adjustments.

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## CLERK'S BUDGET DEFICIENCY – DFS's UAS MANUAL

Due to significant delays obtaining relevant financial information pursuant to our public records requests of the Clerk's office, THF has not prepared a recalculation of "allowable" Clerk's office expenditures as compared to the BOCC-approved budget.

However, THF has identified a material and ongoing financial statement and budget misclassification of expenditures related to the "contractual employment agreement" between the Clerk's office and Mr. Charles Culp and/or WCCJR Consulting, LLC.

Further analysis in this area is warranted in order to determine the extent to which the Clerk's office expended BOCC funding toward approved transactions based on the approved budget captions; i.e., Personnel Services versus Operating Expenses. Other misclassification errors could be developed following such further analysis.

## SPECIFIC TRANSACTIONS

At this time, THF is unable to provide copies of transaction-level documentation or engage in detailed discussions regarding our observations, findings, and conclusions related to specific questioned or unallowable costs that have been paid by the Clerk's office during FY2019-FY2022.

THF is available to discuss such transactions generally.

## CLERK'S POLICIES AND PROCEDURES

Multiple Clerk's office policies and procedures that THF expected to exist were either not provided to THF or do not exist, including:

### ▲ Procurement

("The BOCC has a procurement policy that was approved... July 1, 2014. However, I am unaware that any of the Constitutional officers have a separate policy, nor are they required to follow the BOCC policy.")

### ▲ Travel

("The BOCC has a travel policy that was approved... on July 1, 2014. This policy was updated on July 21, 2015. However, I am unaware that any of the Constitutional officers have a separate policy, nor are they required to follow the BOCC policy.")

### ▲ Budget

("BOCC does not have written procedures for its budget process.")

### ▲ IT Security

("The Clerk's office has no IT security policy and I am unaware of any such policy for the BOCC.")

## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Board of County Commissioners**

#### **B2008-001, *Segregation of Duties***

“The internal control environment should include proper segregation of duties and responsibilities over accounting functions.”

“Separation of certain accounting and administrative duties among employees, which is recommended as an effective internal control procedure, was not considered feasible by the County because of its size and limited number of employees.”

“The possibility exists that unintentional or intentional errors or irregularities could occur and not be promptly detected.”



## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Board of County Commissioners**

#### **B2008-002, *Deficiency over Financial Reporting***

“The County has an individual providing bookkeeping services; however, the County does not have an individual on staff with accounting education and experience to properly record more complex accounting transactions and prepare financial statements in accordance with generally accepted accounting principles. Outside accountants are assisting with the process, but... it is difficult to obtain all the required documents to record the transactions correctly.”

“The fact the County does not have someone on staff to prepare the financial statements in accordance with generally accepted accounting principles and to record complex transactions results in a material weakness under professional standards.”

## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Board of County Commissioners**

#### **B2015-001, *Grant Accounting***

“Accounting staff recorded transactions on the cash basis.”

“Accrual basis accounting must be followed to accurately record grant revenues and expenditures in the proper period. Account balances must be reviewed for proper cutoff and correct period of recognition...”

“We further recommend the County seek assistance from an accounting professional to work with existing staff and provide accounting guidance and oversight.”

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## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Board of County Commissioners**

#### **B2018-001, *County Budget***

“The county budget was not prepared on a basis consistent with how the financial statements are prepared. It does not include budgets for the Constitutional officers that is [sic] consistent with their actual results... It was noted that several funds are not budgeted at all.”

“The County does not have a detailed budget of consistent detail to make a budget vs actual computation for each fund.”

“The County overspent the budget for the 2021 [sic] in several funds.”

## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Board of County Commissioners**

#### **B2020-001, *Lease-Purchase of Equipment***

Related to equipment purchased: “The amounts were not budgeted, and no Board approval was documented... it is clear the accounting department still does not know how to correctly record the transactions related to debt.”

“Accounting staff was unfamiliar with the requirements related to recording lease-purchase transactions. It appears the actual source documents related to the numerous transactions were never forwarded to the finance department... they clearly are lacking the proper documentation to record these transactions correctly.”

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## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Clerk of the Circuit Court**

#### **C2008-001, *Segregation of Duties***

“The internal control environment should include proper segregation of duties and responsibilities over accounting functions.”

“Separation of certain accounting and administrative duties among employees, which is recommended as an effective internal control procedure, was not considered feasible by the County because of its size and limited number of employees.”

“The possibility exists that unintentional or intentional errors or irregularities could occur and not be promptly detected.”

## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Clerk of the Circuit Court**

#### **C2021-001, *Travel Documentation***

“The internal control environment should address controls regarding expenditures being in compliance with the Florida Statutes and the adopted budget.”

“The Clerk charged travel expenditures to the County’s purchasing card for several trips made during the year. The Clerk’s office reimbursed the County for the expenditures. However, the Clerk did not provide adequate documentation for the checks issued to the board, to support the public purpose served by the trips.”

“The Clerk’s office incurred expenses that do not have adequate documentation to support the public purpose served of the original travel expenses... He is held to a standard of documenting how the public was served by the nature of all expenditures.”

## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Clerk of the Circuit Court**

#### *C2021-002, Advertising Sponsorship Expenditures*

“The internal control environment should address controls regarding expenditures being in compliance with the Florida Statutes and the adopted budget.”

“During the year, the Clerk’s office issued numerous checks to various not-for-profit organizations in the community for sponsorships and advertising. There is not adequate documentation in all cases that supports how the public was served by the expenditures.”

“The Clerk’s office incurred expenses that do not have adequate documentation to support how the public benefited... He is held to a standard of documenting how the public was served by the nature of all expenditures.”

## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Clerk of the Circuit Court**

C2021-003, *Clerk's Court Budget Submitted to  
Florida Clerks of Court Operations Corporation*

"The Clerk's office is required to comply with Florida Statute section 28.35 and 28.36 (Florida Clerks of Court Operations Corporation and budget procedures)"

"The submitted budget includes expenses for employees not charged to court and for an independent contractor listed as a paid employee with benefits."

"The budget submitted to the Florida Clerks of Court Operations Corporation is not completed according to the required rules."



## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Clerk of the Circuit Court**

#### *C2021-004, Health Insurance Benefits*

“The Clerk of the Court is required to submit a budget to the BCC to be approved. The budget should be complete and reflect the costs of operating the office. The County has been paying for the basic coverage of health insurance for all county and Constitutional Officers. Any additional coverage is required to be paid by the employee as a payroll deduction item.”

“The Clerk’s office, which operates the County’s human resources department, has not been deducting the cost of family coverage for any of the Clerk’s employees including the Clerk. The office has also not been reimbursing the BCC for the cost of the family coverage. This also includes the cost of family coverage on an independent contractor working for the Clerk.”

“The Board’s general fund incurred expenses of over \$85,000 in health insurance costs for the Clerk’s office and did not provide this benefit to any other employees in the County.”

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## CONTACT INFORMATION



**Julian Dozier, CPA, ABV, CFF, CFE**  
Shareholder, Assurance Services; Assurance Department Leader  
Thomas Howell Ferguson P.A. CPAs

Main: 850.668.8100 | Direct: 850.521.3189  
Mobile: 850.556.3003 | Fax: 850.668.8199

2615 Centennial Blvd., Suite 200  
Tallahassee, Florida 32308

[jdozier@thf.cpa](mailto:jdozier@thf.cpa)

[www.thf.cpa](http://www.thf.cpa)

*(end of handout)*



# BOARD OF COUNTY COMMISSIONERS

## JEFFERSON COUNTY, FLORIDA

THE KEYSTONE COUNTY-ESTABLISHED 1827

1484 SOUTH JEFFERSON STREET; MONTICELLO, FLORIDA 32344

PHONE: (850)-342-0287

**Chris Tuten**

District 1- Chair

**Gene Hall**

District 2

**J T Surles**

District 3-Vice Chair

**Austin Hosford**

District 4

**Stephen Walker**

District 5

**September 20, 2023**

Florida Commission on Ethics  
P.O. Drawer 15709  
Tallahassee, FL 32317

**Re: Statement of Facts Concerning Jefferson County Clerk of Court Kirk Reams**

To Whom It May Concern,

I have been authorized and directed by the Jefferson County Board of County Commissioners to submit this complaint. Jefferson County ("County") has been made aware of potential financial irregularities involving public moneys by the office of the Jefferson County Clerk of Court, Kirk Reams (the "Clerk" or "Mr. Reams"). The County wishes to bring these concerns to your attention for investigation and any appropriate actions. This document constitutes the "Statement of Facts" and is submitted along with CE Form 50, attached hereto.

In 2022, a forensic audit of the Clerk's office was conducted by the County's external auditor, Thomas Howell Ferguson, P.A. ("THF"), which resulted in the report attached hereto as Exhibit "A" which was presented to the Board of County Commissioners in November 2022 (the "THF Report"). As a County fee officer, the Clerk is required to comply with Section 218.36, Florida Statutes, which requires each County fee officer (including the Clerk) to return to the County any funds in excess of what they are entitled to under the provisions of chapter 145 within 31 days of the close of the fiscal year. As further detailed in the THF Report, it appears that from FY2019-FY2022, Mr. Reams retained approximately \$829,387.00 that should have been returned to the County under Section 218.36, Florida Statutes.<sup>1</sup> These funds were in excess of the Clerk's approved budget for the above-described fiscal years and are the County's property pursuant to law.

Additionally, the County is aware of other issues related to the Clerk's office alleged misuse of public funds for private purposes, as documented in the THF Report as well as the County's Comprehensive Annual Financial Audit Report for FY 2021-22 ("CAFR"), excerpts of which are attached hereto as Exhibit "B":

Travel Documentation – C2021-001

Condition: During the year, the Clerk's office issued numerous checks to various not-for-profit organizations in the community for

<sup>1</sup> See THF Report at p. 32. The total amount of unauthorized excess net transfers equates to \$829,387.00.

**Kirk Reams**  
Clerk of Courts

**Shannon Metty**  
County Manager

**Heather Encinosa**  
County Attorney



sponsorships and advertising. There is not adequate documentation in all cases that supports how the public was served by the expenditures.

...

#### Advertising Sponsorship Expenditures – C2021-002

Condition: The Clerk charged travel expenditures to the County's purchasing card for several trips made during the year. The Clerk's office reimbursed the County for the expenditures. However, the Clerk did not provide adequate documentation for the checks issued to the board, to support the public purpose served by the trips.

Recently, the County also became aware of three checks issued by the Clerk's office to W. Charles Culp Jr ("Mr. Culp"). The checks, which are attached hereto as Exhibit "C," are entitled "30 Day Severance," and are in the amounts of \$25,950 (Check Dated August 22, 2023), \$25,950 (Check Dated September 1, 2023), and \$24,775 (Check Dated September 5, 2023), for a total of \$76,675. Upon request, the Clerk produced Mr. Culp's employment agreement, which is attached hereto as Exhibit "D." The employment agreement, which is dated July 1, 2023, does not provide for Mr. Culp to receive severance pay upon leaving employment with your office. There are no provisions in the Employment Agreement establishing the amount of severance pay to which Mr. Culp would be entitled or the duration of such payments.

Section 215.425(4)(a), Florida Statutes, requires that any severance pay provisions between a governmental entity and an officer, agent, employee, or contractor be set forth in an employment contract. Additionally, the employment agreement states that it may be terminated "for cause" upon 90 days' notice. However, Section 215.425(4)(a)2., Florida Statutes, explicitly prohibits a public employee from receiving severance pay when terminated for cause. The severance payments to Mr. Culp also appear to exceed 20 weeks of compensation, which is the maximum amount allowed by law if set forth in a preexisting agreement. See Section 215.425(4)(a)1., Fla. Stat. Based on the foregoing, it appears to the County that the above-described severance payments to Mr. Culp are not in accordance with Florida law. Notably, Section 215.425(1), Florida Statutes, prohibits extra compensation being paid to any officer, agent, employee, or contractor after the service has been rendered or the contract made.

Based on the facts summarized above, the County is concerned that Mr. Reams or those under his control may have violated the Code of Ethics for Public Officers and Employees, including, but not limited to, potential violations concerning misuse of public position and unauthorized compensation. If you would like to discuss these matters in further detail or if you require copies of any of the documents or materials referenced herein, please feel free to contact me at your convenience.



Respectfully,

---

On Behalf of the Jefferson County Board of County Commissioners

Attachments



# Florida Commission on Ethics

P. O. Drawer 15709, Tallahassee, Florida 32317-5709

"A Public Office is a Public Trust"

## COMPLAINT

### 1. PERSON BRINGING COMPLAINT:

Name: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

### 2. PERSON AGAINST WHOM COMPLAINT IS BROUGHT:

Use a separate complaint form for each person you wish to complain against:

Name: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Title of office or position held or sought: \_\_\_\_\_

### 3. STATEMENT OF FACTS:

Please provide a full explanation of your complaint, describing the facts and the actions of the person named above and why you believe he or she violated the law. Include relevant dates and the names and addresses of persons whom you believe may be witnesses. Please do not submit more than 15 pages, including this form. Please do not submit video or audio tapes, CDs, DVDs, flash drives or other electronic media; such material will not be considered part of the complaint and will be returned.

### 4. OATH

I, the person bringing this complaint, do swear or affirm that the facts set forth in the foregoing complaint and attachments thereto are true and correct to the best of my knowledge and belief.

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ (name of person making statement)

SIGNATURE OF COMPLAINANT

(Signature of Notary Public)

(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known \_\_\_\_\_ OR Produced Identification \_\_\_\_\_  
Type of Identification Produced: \_\_\_\_\_

**Exhibit A**

**Thomas Howell Ferguson Report**

# Jefferson County, Florida Board of County Commissioners

## Clerk of the Circuit Court Forensic Accounting Project – Handout

Dated: November 3, 2022

*This handout should be considered in conjunction with the verbal report presented at the November 3, 2022, Jefferson BOCC meeting. Captions, abbreviations, jargon, shorthand, and other similar items may lose important context outside of such verbal report, and significant information is expected to be presented only verbally as opposed to being included in this handout. This handout, even when considered in conjunction with the above-described verbal report, does not represent a "written report" as THF uses that term; it is a demonstrative aid. Per the terms of our March 24, 2022, engagement letter, the scope of this phase of the project does not include issuing a written report.*

 **Thomas Howell  
Ferguson P.A.**  
*Certified Public Accountants*



## INTRODUCTION

- ▲ Our engagement letter is dated March 24, 2022
- ▲ Multiple public records requests were issued to the Clerk on behalf of the BOCC
- ▲ Requests began in May; correspondence about requests occurred through October, with responses coming to us via the Clerk's counsel
- ▲ Many items THF requested apparently do not exist, were not provided to THF, or were provided in some fashion but are deemed incomplete
- ▲ THF has formed certain observations and conclusions that will be discussed in the BOCC meeting on November 3, 2022

## SUMMARY OF OBSERVATIONS AND CONCLUSIONS

### ▲ Clerk's Budget and Finances

- ▲ Statutory framework for County-wide budgeting (BOCC and Clerk)
- ▲ Gross versus net expenses; BOCC general revenue funding; excess fees
- ▲ DFS's Uniform Accounting System Manual
- ▲ Growth in Clerk's budget; Clerk's office exceeding its budgeted expenses
- ▲ Net transfers from BOCC to Clerk in excess of authorized amounts

### ▲ Specific Transactions

### ▲ Inadequate Policies and Procedures; Incomplete Records

### ▲ Deficiencies Identified by the Auditor

### ▲ Recommendations



## BUDGETS – FLORIDA STATUTES

### §218.35, F.S., *County fee officers; financial matters*

- (1) Each county fee officer shall establish an annual budget for carrying out the powers, duties, and operations of his or her office for the next county fiscal year. The budget must be balanced so that the total of estimated receipts, including balances brought forward, equals the total of estimated expenditures and reserves. The budgeting of segregated funds must be made in a manner that retains the relation between program and revenue source, as provided by law.
- (2) The clerk of the circuit court, functioning in his or her capacity as clerk of the circuit and county courts and as clerk of the board of county commissioners, shall prepare his or her budget in two parts:
  - (a) The budget for funds necessary to perform court-related functions as provided in s. 28.36.

## BUDGETS – FLORIDA STATUTES

### §218.35, F.S., *County fee officers; financial matters (continued)*

(b) The budget relating to the requirements of the clerk as clerk of the board of county commissioners, county auditor, and custodian or treasurer of all county funds and other county-related duties, which shall be annually prepared and submitted to the board of county commissioners pursuant to s. 129.03(2), for each fiscal year. Expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.



## BUDGETS – FLORIDA STATUTES

§218.36, F.S., *County officers; record and report of fees and disposition of same*

- (1) Each county officer who receives any expenses or compensation in fees, commissions, or other remuneration shall keep a complete record of all fees, commissions, or other remuneration collected by that county officer and shall make an annual report to the board of county commissioners within 31 days of the close of his or her fiscal year. Such report shall specify in detail the purposes, character, and amount of all official expenses and the amount of net income or unexpended budget balance as of the close of the fiscal year. All officers shall prepare such reports and subscribe under oath as to their accuracy and propriety.
- (2) On or before the date for filing the annual report, each county officer shall pay into the county general fund all money in excess of the sum to which he or she is entitled under the provisions of chapter 145...

## BUDGETS – FLORIDA STATUTES

### §129.021, F.S., *County officer budget information*

Notwithstanding other provisions of law, the budgets of all county officers, as submitted to the board of county commissioners, must be in sufficient detail and contain such information as the board of county commissioners may require in furtherance of their powers and responsibilities provided in ss. 125.01(1)(q), (r), and (v), and (6) and 129.01(2)(b).



## BUDGETS – FLORIDA STATUTES

### §129.025, F.S., *County budget officer*

- (1) Each board of county commissioners may designate a county budget officer to carry out the duties set forth in this chapter. Unless the board designates a different officer, the clerk of the circuit court or the county comptroller, if applicable, shall be the budget officer for the purposes of this chapter.
- (2) The Legislature finds that the duties of county budget officer set forth in this chapter do not fall within the constitutional responsibilities performed by the several clerks of the circuit court as auditor and custodian of county funds. The position of county budget officer shall not constitute an office in the meaning of s. 5, Art. II of the State Constitution.

## BUDGETS – FLORIDA STATUTES

### §129.03, F.S., *Preparation and adoption of budget*

(2) On or before June 1 of each year, the sheriff, the clerk of the circuit court and county comptroller, the tax collector subject to a resolution entered into pursuant to s. 145.022(1), and the supervisor of elections shall each submit to the board of county commissioners a tentative budget for their respective offices for the ensuing fiscal year. However, the board of county commissioners may, by resolution, require the tentative budgets to be submitted by May 1 of each year.



## BUDGETS – FLORIDA STATUTES

### §129.03, F.S., *Preparation and adoption of budget*

(3)

(c) The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065. The hearings shall be primarily for the purpose of hearing requests and complaints from the public regarding the budgets and the proposed tax levies and for explaining the budget and any proposed or adopted amendments. The tentative budget must be posted on the county's official website at least 2 days before the public hearing to consider such budget and must remain on the website for at least 45 days. The final budget must be posted on the website within 30 days after adoption and must remain on the website for at least 2 years. The tentative budgets, adopted tentative budgets, and final budgets shall be filed in the office of the county auditor as a public record. Sufficient reference in words and figures to identify the particular transactions must be made in the minutes of the board to record its actions with reference to the budgets.

## DFS's UNIFORM ACCOUNTING SYSTEM MANUAL

### PERSONNEL SERVICES

Expense for salaries, wages and related employee benefits provided for all persons employed by the reporting entity whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits as well as other costs such as Other Post Employment Benefits (OPEB) expense accrual, Worker's Compensation and Unemployment Compensation Insurance.

### INCLUDES:

- ▶ Executive Salaries
- ▶ Regular Salaries and Wages
- ▶ Other Salaries and Wages
- ▶ Overtime
- ▶ Special Pay
- ▶ Compensated Annual, Sick & Compensatory Leave
- ▶ FICA Taxes
- ▶ Retirement Contributions
- ▶ Life and Health Insurance [paid for employees]
- ▶ Workers' Compensation
- ▶ Unemployment Compensation
- ▶ OPEB



# DFS's UNIFORM ACCOUNTING SYSTEM MANUAL

## OPERATING EXPENSES

Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as Personnel services or capital outlays.

### INCLUDES:

- ▲ Professional Services
- ▲ Accounting and Auditing
- ▲ Court Reporter Services
- ▲ Other Services
- ▲ Investigations
- ▲ Pension Benefits

- ▲ Travel and Per Diem
- ▲ Communication Services, Devices and Accessories
- ▲ Freight & Postage Services
- ▲ Utility Services
- ▲ Rentals and Leases
- ▲ Insurance
- ▲ Repair and Maintenance Services
- ▲ Printing and Binding
- ▲ Promotional Activities
- ▲ Other Current Charges and Obligations
- ▲ Office Supplies
- ▲ Operating Supplies
- ▲ Road Materials and Supplies
- ▲ Books, Publications, Subscriptions, and Memberships
- ▲ Training
- ▲ Depreciation



## CLERK'S BUDGET WORKSHEET, FY2019 AND FY2020

	A	B	C	E	F
1	<b>2019-2020 BUDGET WORKSHEET</b>				
2	Clerk of Court				
3		<b>2018-2019</b>		<b>2019-2020</b>	
4	<b>REVENUES</b>	<b>Est Revenue</b>	<b>Actual Rev thru 05/31</b>	<b>Est Revenue</b>	
5	RECORD INDEXING	171,000	\$ 93,325.00	\$	186,000
6				\$	-
7	<b>Total Revenues</b>	<b>\$ 171,000</b>	<b>\$ 93,325.00</b>	<b>\$</b>	<b>186,000</b>
8					
9	<b>EXPENSES</b>	<b>Budget</b>	<b>Actual Exp thru 05/31</b>	<b>19/20 Budget Req.</b>	<b>Increase or (Decrease)</b>
10	SALARIES	\$ 230,000	\$ 153,875	\$ 240,000	\$ 10,000
11	RETIREMENT	\$ 35,000	\$ 24,133	\$ 43,000	\$ 8,000
12	FICA	\$ 22,000	\$ 14,600	\$ 25,000	\$ 3,000
13	WORKERS COMP	\$ 3,000	\$ 2,175	\$ 4,000	\$ 1,000
14	EDUCATION/TRAVEL	\$ 10,000	\$ 3,775	\$ 10,000	\$ -
15	MAINTENANCE OF EQUIPMENT	\$ 10,000	\$ 6,347	\$ 12,000	\$ 2,000
16	OFFICE SUPPLIES	\$ 10,000	\$ 5,675	\$ 11,000	\$ 1,000
17	POSTAGE	\$ 5,000	\$ 2,789	\$ 6,000	\$ 1,000
18	IT EXPENDITURES	\$ 35,000	\$ 23,003	\$ 35,000	\$ -
20	<b>Total Expenses</b>	<b>\$ 360,000</b>	<b>\$ 236,372</b>	<b>\$ 386,000</b>	<b>\$ 26,000</b>
21	<b>Funds Required from General Revenue</b>	<b>\$ 360,000</b>		<b>\$ 386,000</b>	

## CLERK'S BUDGET WORKSHEET, FY2021

	A	B	C	E	F
1	<b>2020-2021 BUDGET WORKSHEET</b>				
2	Clerk of Court				
3		<b>2019-2020</b>		<b>2020-2021</b>	
4	<b>REVENUES</b>	<b>Est Revenue</b>	<b>Actual Rev thru 05/31</b>	<b>Est Revenue</b>	
5	RECORD INDEXING	186,000	\$ 123,725.00	\$	200,000
6				\$	-
7	<b>Total Revenues</b>	<b>\$ 186,000</b>	<b>\$ 123,725.00</b>	<b>\$</b>	<b>200,000</b>
8					
9	<b>EXPENSES</b>	<b>Budget</b>	<b>Actual Exp thru 05/31</b>	<b>19/20 Budget Req.</b>	<b>Increase or (Decrease)</b>
10	SALARIES	\$ 240,000	\$ 157,835	\$ 242,000	\$ 2,000
11	RETIREMENT	\$ 43,000	\$ 28,453	\$ 44,000	\$ 1,000
12	FICA	\$ 25,000	\$ 14,600	\$ 26,000	\$ 1,000
13	WORKERS COMP	\$ 4,000	\$ 2,475	\$ 4,500	\$ 500
14	EDUCATION/TRAVEL	\$ 10,000	\$ 2,785	\$ 9,000	\$ (1,000)
15	MAINTENANCE OF EQUIPMENT	\$ 12,000	\$ 9,342	\$ 15,000	\$ 3,000
16	OFFICE SUPPLIES	\$ 11,000	\$ 8,671	\$ 15,000	\$ 4,000
17	POSTAGE	\$ 6,000	\$ 4,400	\$ 7,000	\$ 1,000
18	IT EXPENDITURES	\$ 35,000	\$ 27,057	\$ 39,500	\$ 4,500
20	<b>Total Expenses</b>	<b>\$ 386,000</b>	<b>\$ 255,618</b>	<b>\$ 402,000</b>	<b>\$ 16,000</b>
21	<b>Funds Required from General Revenue</b>	<b>\$ (200,000)</b>		<b>\$ (202,000)</b>	



## CLERK'S BUDGET WORKSHEET, FY2022

	A	B	C	E	F
1	<b>2021-2022 BUDGET WORKSHEET</b>				
2	Clerk of Court				
3		<b>2020-2021</b>		<b>2021-2022</b>	
4	<b>REVENUES</b>	<b>Est Revenue</b>	<b>Actual Rev thru 05/31</b>	<b>Est Revenue</b>	
5	RECORD INDEXING	200,000	\$ 111,345.90	\$	225,000
6				\$	-
7	<b>Total Revenues</b>	<b>\$ 200,000</b>	<b>\$ 111,345.90</b>	<b>\$</b>	<b>225,000</b>
8					
9	<b>EXPENSES</b>	<b>Budget</b>	<b>Actual Exp thru 05/31</b>	<b>21/22 Budget Req.</b>	<b>Increase or (Decrease)</b>
10	SALARIES	\$ 242,000	\$ 157,835	\$ 293,500	\$ 51,500
11	RETIREMENT	\$ 44,000	\$ 28,453	\$ 67,500	\$ 23,500
12	FICA	\$ 26,000	\$ 14,600	\$ 39,000	\$ 13,000
13	WORKERS COMP	\$ 4,500	\$ 2,475	\$ 6,500	\$ 2,000
14	EDUCATION/TRAVEL	\$ 9,000	\$ 2,785	\$ 9,000	\$ -
15	MAINTENANCE OF EQUIPMENT	\$ 15,000	\$ 9,342	\$ 15,000	\$ -
16	OFFICE SUPPLIES	\$ 15,000	\$ 8,671	\$ 15,000	\$ -
17	POSTAGE	\$ 7,000	\$ 4,400	\$ 7,000	\$ -
18	IT EXPENDITURES	\$ 39,500	\$ 27,057	\$ 47,500	\$ 8,000
20	<b>Total Expenses</b>	<b>\$ 402,000</b>	<b>\$ 255,618</b>	<b>\$ 500,000</b>	<b>\$ 98,000</b>
21	<b>Funds Required from General Revenue</b>	<b>\$ (202,000)</b>		<b>\$ (275,000)</b>	

## CLERK'S BUDGET WORKSHEETS: FY2019 TO FY2022

	FY2019	FY2020	FY2021	FY2022
Salaries	\$ 230,000	\$ 240,000	\$ 242,000	\$ 293,500
Retirement	35,000	43,000	44,000	67,500
FICA	22,000	25,000	26,000	39,000
Workers Comp	3,000	4,000	4,500	6,500
Education/Travel	10,000	10,000	9,000	9,000
Maint. of Equip.	10,000	12,000	15,000	15,000
Office Supplies	10,000	11,000	15,000	15,000
Postage	5,000	6,000	7,000	7,000
IT Expenditures	<u>35,000</u>	<u>35,000</u>	<u>39,500</u>	<u>47,500</u>
<b>Total Expenses</b>	<b>\$ 360,000</b>	<b>\$ 386,000</b>	<b>\$ 402,000</b>	<b>\$ 500,000</b>
Less: Revenues	<u>(171,000)</u>	<u>(186,000)</u>	<u>(200,000)</u>	<u>(225,000)</u>
<b>Funding Needed</b>	<b>\$ 189,000</b>	<b>\$ 200,000</b>	<b>\$ 202,000</b>	<b>\$ 275,000</b>



## CLERK'S BUDGET CAPTIONS vs. DFS's UAS MANUAL

Per Clerk's Budget Worksheet	Per Uniform Accounting System Manual
Salaries	Personnel Services
Retirement	Personnel Services
FICA	Personnel Services
Workers Comp	Personnel Services
Education/Travel	Operating Expenses
Maintenance of Equipment	Operating Expenses
Office Supplies	Operating Expenses
Postage	Operating Expenses
IT Expenditures	Operating Expenses

## CLERK'S BUDGET WORKSHEETS: FY2019 TO FY2022 USING DFS's UNIFORM ACCOUNTING SYSTEM MANUAL

Caption	FY2019	FY2020	FY2021	FY2022	4-year Change
Personnel Services	\$ 290,000	\$ 312,000	\$ 316,500	\$ 406,500	\$ 116,500
Operating Expenses	<u>70,000</u>	<u>74,000</u>	<u>85,500</u>	<u>93,500</u>	<u>23,500</u>
<b>Budgeted Expenses</b>	<b>\$ 360,000</b>	<b>\$ 386,000</b>	<b>\$ 402,000</b>	<b>\$ 500,000</b>	<b>\$ 140,000</b>
Budgeted Revenue	<u>(171,000)</u>	<u>(186,000)</u>	<u>(200,000)</u>	<u>(225,000)</u>	<u>(54,000)</u>
<b>Budget Deficiency</b>	<b>\$ 189,000</b>	<b>\$ 200,000</b>	<b>\$ 202,000</b>	<b>\$ 275,000</b>	<b>\$ 86,000</b>
<b>Growth by caption:</b>					
Personnel Services	n/a	7.6%	1.4%	28.4%	<b>40.2%</b>
Operating Expenses	n/a	5.7%	15.5%	9.4%	<b>33.6%</b>
Budgeted Expenses	n/a	7.2%	4.1%	24.4%	<b>38.9%</b>
Budget Deficiency	n/a	5.8%	1.0%	36.1%	<b>45.5%</b>



## BUDGET APPROVAL LETTER FY2020



**KIRK REAMS**

Jefferson County  
Clerk of Court & CFO

1 Courthouse Circle  
Monticello, FL 32344  
(850) 342-0218  
Fax (850) 342-0222

### MEMORANDUM

To: Constitutional Officers  
From: Kirk Reams  
Subject: FY 2019-2020  
Date: September 30, 2019

The budgets approved by the Board of County Commissioners for the 2019-2020 Fiscal Year are as follows:

Clerk of the Circuit Court	\$386,000
Sheriff	\$4,191,174
Property Appraiser	\$652,607
Supervisor of Elections	\$324,960

Sincerely,

Kirk B. Reams  
Clerk of the Circuit Court  
Ex Officio Clerk to the Board



## BUDGET APPROVAL LETTER FY2021



**KIRK REAMS**  
Jefferson County  
Clerk of Court & CFO

1 Courthouse Circle  
Monticello, FL 32344  
(850) 342-0218  
Fax (850) 342-0222

### MEMORANDUM

To: Constitutional Officers  
From: Kirk Reams  
Subject: FY 2020-2021  
Date: September 24, 2020

The budgets approved by the Board of County Commissioners for the 2020-2021 Fiscal Year are as follows:

Clerk of the Circuit Court	\$402,000
Sheriff	\$4,316,130 (plus \$35,610 match for EOC)
Property Appraiser	\$680,624
Supervisor of Elections	\$318,890

Sincerely,

Kirk B. Reams  
Clerk of the Circuit Court  
Ex Officio Clerk to the Board

## BUDGET APPROVAL LETTER FY2022



**KIRK REAMS**

Jefferson County  
Clerk of Court & CFO

1 Courthouse Circle  
Monticello, FL 32344  
(850) 342-0218  
Fax (850) 342-0222

### MEMORANDUM

To: Constitutional Officers  
From: Kirk Reams  
Subject: FY 2021-2022  
Date: October 5, 2021

The budgets approved by the Board of County Commissioners for the 2020-2021 Fiscal Year are as follows:

Clerk of the Circuit Court	\$500,000
Sheriff	\$4,316,130 (plus \$35,610 match for EOC)
Property Appraiser	\$662,270
Supervisor of Elections	\$429,780

Sincerely,

Kirk B. Reams  
Clerk of the Circuit Court  
Ex Officio Clerk to the Board

# CLERK'S FINANCIAL STATEMENTS, FY2019 AND FY2020

JEFFERSON COUNTY, FLORIDA  
CLERK OF THE CIRCUIT COURT  
SPECIAL-PURPOSE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
SEPTEMBER 30, 2019

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 76,000	\$ 76,000	\$ 83,379	\$ 7,379
Intergovernmental	0	0	0	0
Fines and Forfeitures	0	0	0	0
<b>Total Revenues</b>	<b>76,000</b>	<b>76,000</b>	<b>83,379</b>	<b>7,379</b>
<b>Expenditures</b>				
General Government:				
Personal Services	370,500	370,500	257,451	(113,049)
Operating Expenses	65,500	65,500	156,378	90,878
Court-Related:				
Personal Services	0	0	0	0
Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>436,000</b>	<b>436,000</b>	<b>413,830</b>	<b>(22,170)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(360,000)</b>	<b>(360,000)</b>	<b>(330,450)</b>	<b>29,550</b>
<b>Other Financing sources (Uses)</b>				
Transfers In	360,000	360,000	360,000	0
Transfers Out	0	0	(29,550)	(29,550)
<b>Net other Financing Sources (Uses)</b>	<b>360,000</b>	<b>360,000</b>	<b>330,450</b>	<b>(29,550)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

JEFFERSON COUNTY, FLORIDA  
CLERK OF THE CIRCUIT COURT  
SPECIAL-PURPOSE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
SEPTEMBER 30, 2020

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 186,000	\$ 186,000	\$ 75,426	\$ (110,574)
Intergovernmental	0	0	141,388	141,388
Fines and Forfeitures	0	0	0	0
<b>Total Revenues</b>	<b>186,000</b>	<b>186,000</b>	<b>216,814</b>	<b>30,814</b>
<b>Expenditures</b>				
General Government:				
Personal Services	312,000	312,000	261,678	50,322
Operating Expenses	74,000	74,000	242,166	(168,166)
Court-Related:				
Personal Services	0	0	96,959	(96,959)
Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>386,000</b>	<b>386,000</b>	<b>600,803</b>	<b>(214,803)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(383,989)</b>	<b>(183,989)</b>
<b>Other Financing sources (Uses)</b>				
Transfers In	386,000	386,000	386,000	0
Transfers Out	0	0	(2,011)	2,011
<b>Net other Financing Sources (Uses)</b>	<b>386,000</b>	<b>386,000</b>	<b>383,989</b>	<b>2,011</b>
<b>Net Change in Fund Balance</b>	<b>\$ 186,000</b>	<b>\$ 186,000</b>	<b>\$ 0</b>	<b>(186,000)</b>



# CLERK'S FINANCIAL STATEMENTS, FY2021

JEFFERSON COUNTY, FLORIDA  
CLERK OF THE CIRCUIT COURT  
SPECIAL-PURPOSE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
SEPTEMBER 30, 2021

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 160,000	\$ 160,000	\$ 103,882	\$ (56,118)
Intergovernmental	0	0	53,072	53,072
Fines and forfeitures	0	0	0	0
<b>Total Revenues</b>	<b>160,000</b>	<b>160,000</b>	<b>156,954</b>	<b>(3,046)</b>
<b>Expenditures</b>				
General government:				
Personal services	308,237	308,237	260,449	47,788
Operating expenses	332,711	332,711	281,129	51,582
Court-related:				
Personal services	0	0	96,325	(96,325)
Operating expenses	0	0	0	0
Capital outlay	0	0	0	0
<b>Total Expenditures</b>	<b>640,948</b>	<b>640,948</b>	<b>637,902</b>	<b>3,046</b>
<b>Excess (Deficiency) of revenues over (under) expenditures</b>	<b>(480,948)</b>	<b>(480,948)</b>	<b>(480,948)</b>	<b>0</b>
<b>Other financing sources (uses)</b>				
Transfers in	480,948	480,948	480,948	0
Transfers out	0	0	0	0
<b>Net other financing sources (uses)</b>	<b>480,948</b>	<b>480,948</b>	<b>480,948</b>	<b>0</b>
<b>Net change in fund balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2019

REPORT DATE 09/21/2022  
SYSTEM DATE 09/21/2022  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
CLERK-OFFICE ACCOUNT  
REVENUE LEDGER

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TIME 13:09:51  
USER CULPCHA

17-338-000.00 BOCC BUDGET APPROPRIATION	* BEGINNING BALANCE		.00
CR 17011519-012 01/2019 30420 01/04/2019	BOCC BUDGET APPROPRIATION	30000.00	
CR 17021419-008 02/2019 30554 02/06/2019	BOCC BUDGET APPROPRIATION	30000.00	
CR 17032119-018 03/2019 30697 03/07/2019	BOCC MONTHLY BUDGET AFROP	30000.00	
CR 17041519-011 04/2019 30775 04/03/2019	BOCC MONTHLY BUDGET AFROP	30000.00	

REPORT DATE 09/21/2022  
SYSTEM DATE 09/21/2022  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
CLERK-OFFICE ACCOUNT  
REVENUE LEDGER

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TIME 13:09:51  
USER CULPCHA

## ACCOUNT NUMBER/DESCRIPTION

--TRANSACTION--	POST DATE	JRNL. NO.	TRANS DATE	REF. NUMBER	VENDOR NUMBER	CHECK NUMBER	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
CR 17051519-007	05/2019	30894	05/02/2019				BOCC BUDGET APPROPRIATION		30000.00	
CR 17061719-012	06/2019	31004	06/06/2019				BOCC MONTHLY BUDGET AFROP		30000.00	
CR 17071519-011	07/2019	31128	07/03/2019				BOCC BUDGET APPROPRIATION		30000.00	
CR 17080519-011	08/2019	31205	08/02/2019				BOCC MONTHLY BUDGET AFROP		30000.00	
CR 17091219-013	09/2019	31368	09/04/2019				BOCC BUDGET APPROPRIATION		30000.00	
CR 17101518-008	10/2018	30057	10/04/2018				BOCC BUDGET APP-10/2018		30000.00	
CR 17112018-009	11/2018	30181	11/02/2018				MONTHLY BOCC APPROPRIATIO		30000.00	
CR 17120718-010	12/2018	30266	12/06/2018				BOCC BUDGET APPROPRIATION		30000.00	
TOTAL CASH RECEIPTS								.00	360000.00	
TOTAL BOCC BUDGET APPROPRIATION										
** ACCOUNT TOTALS								.00	360000.00	
*** ENDING BALANCE										-360000.00

\$30,000.00 x  
12 = \$360,000



## BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2019

REPORT DATE 09/21/2022  
SYSTEM DATE 09/21/2022  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
CLERK-OFFICE ACCOUNT  
EXPENDITURE LEDGER

PAGE 24  
TIME 13:09:51  
USER CULPCHA

ACCOUNT NUMBER/DESCRIPTION	POST DATE	JRNL. NO.	TRANS DATE	REF. NUMBER	VENDOR NUMBER	CHECK NUMBER	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
17-2340-513.700 EXCESS FEES/BOCC							* BEGINNING BALANCE			.00
VF 17093119-001 08/2019 31300 09/21/2019 09302018 BOCC						008519	EXCESS FUNDS/BOC FY 17/18	5211.00		
							TOTAL PREPAID VOUCHERS	5211.00	.00	
							TOTAL EXCESS FEES/BOCC			
							** ACCOUNT TOTALS	5211.00	.00	
							*** ENDING BALANCE			5211.00

### JEFFERSON COUNTY, FLORIDA CLERK OF THE CIRCUIT COURT NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS SEPTEMBER 30, 2019

#### Note 8 – Excess Revenue

Pursuant to Section 218.36(2), Florida Statutes, each County Officer shall pay into the County General Fund all money in excess of the sum to which he or she is entitled under the provisions of Chapter 145. Excess revenues over expenditures were returned to the Board of County Commissioners as required by Florida Statutes are accrued and reported as a transfer out. During the year the Clerk returned \$23,875 and had excess revenue of \$29,550 which was added to the amount owed the previous year. This resulted in a due to the Board of County Commissioner of \$66,137 at year end.

Through inspection of the Clerk's FY2019 general ledger, THF was unable to locate:

- the purported \$23,875 returned to the BOCC
- the liability due to the BOCC of \$66,137 as shown on the Clerk's balance sheet



## BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2020

REPORT DATE 09/21/2022  
SYSTEM DATE 09/21/2022  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
CLERK-OFFICE ACCOUNT  
REVENUE LEDGER

PAGE 13  
TIME 13:18:09  
USER CULFCHA

17-338-000.00 BOCC BUDGET APPROPRIATION	* BEGINNING BALANCE		.00
CR 17011720-010 01/2020 31868 01/08/2020	BOCC MONTHLY BUDGET APPRO	32166.66	
CR 17021420-010 02/2020 31971 02/07/2020	BOCC MONTHLY BUDGET APPRO	32166.66	
CR 17031720-021 03/2020 32078 03/06/2020	BOCC BUDGET APPRO	32166.66	
CR 17031720-029 03/2020 32078 03/17/2020	BOCC BUDGET-APR MAY JUN	96499.98	

REPORT DATE 09/21/2022  
SYSTEM DATE 09/21/2022  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
CLERK-OFFICE ACCOUNT  
REVENUE LEDGER

PAGE 14  
TIME 13:18:09  
USER CULFCHA

ACCOUNT NUMBER/DESCRIPTION		POST	JRNL. TRANS	REF.	VENDOR	CHECK	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
--TRANSACTION--	DATE	NO.	DATE	NUMBER	NUMBER	NUMBER				
CR 17070820-014	07/2020	32454	07/01/2020				BOCC BUDGET APPROPRIATION		32166.66	
CR 17080720-009	08/2020	32546	08/05/2020				BOCC BUDGET APPRO		32166.66	
CR 17091520-013	09/2020	32684	09/03/2020				BOCC BUDGET APPROPRIATION		32166.74	
CR 17093020-009	09/2020	32743	09/29/2020				CARES ACT FUNDING		18024.00	
CR 17101519-011	10/2019	31488	10/07/2019				BOCC MONTHLY BUDGET		32166.66	
CR 17112019-011	11/2019	31652	11/07/2019				MONTHLY BUDGET APPRO		32166.66	
CR 17121919-006	12/2019	31748	12/04/2019				BOCC BUDGET APPROPRIATION		32166.66	
TOTAL CASH RECEIPTS								.00	404024.00	

\$32,166.66 x  
12 = \$386,000  
Plus \$18,024  
"CARES Act"

## BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2020

REPORT DATE 09/21/2022  
SYSTEM DATE 09/21/2022  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
CLERK-OFFICE ACCOUNT  
REVENUE LEDGER

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TIME 13:18:09  
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PY 17093020-002 09/2020 34005 09/30/2020	C-AJE1-MSCFA	56402.00	*
PY 17093020-009 09/2020 34005 09/30/2020	C-AJE4-MSCFA	58851.00	*
PY 17093020-203 09/2020 33398 09/30/2020	PY ADJ/SG 04152021	11562.50	*
PY 17093020-217 09/2020 33398 09/30/2020	PY ADJ/SG 04152021	29264.65	*
PY 17093020-215 09/2020 33398 09/30/2020	PY ADJ/SG 04152021	56402.01	*
TOTAL PRIOR YEAR ADJ.		115253.00	97229.16
TOTAL BOCC BUDGET APPROPRIATION		** ACCOUNT TOTALS	115253.00 501253.16
		*** ENDING BALANCE	-386000.16

REPORT DATE 09/21/2022  
SYSTEM DATE 09/21/2022  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
CLERK-OFFICE ACCOUNT  
EXPENDITURE LEDGER

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TIME 13:18:09  
USER CULPCHA

17-2340-513.700 EXCESS FEES/BOCC	* BEGINNING BALANCE		.00
PY 17093020-008 09/2020 34005 09/30/2020	C-AJE3-MSCFA	2011.00	*
TOTAL PRIOR YEAR ADJ.		2011.00	.00
TOTAL EXCESS FEES/BOCC		** ACCOUNT TOTALS	2011.00 .00
		*** ENDING BALANCE	2011.00

### Note 8 - Excess Revenue

Pursuant to Section 218.36(2), Florida Statutes, each County Officer shall pay into the County General Fund all money in excess of the sum to which he or she is entitled under the provisions of Chapter 145. Excess revenues over expenditures were returned to the Board of County Commissioners as required by Florida Statutes are accrued and reported as a transfer out. The Clerk had excess revenue of \$2,011 which was added to the amount owed the previous year. This resulted in a due to the Board of County Commissioner of \$68,148 at year end.



# BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2021

REPORT DATE 09/21/2022  
SYSTEM DATE 09/21/2022  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
CLERK-OFFICE ACCOUNT  
REVENUE LEDGER

PAGE 13  
TIME 13:22:28  
USER CULPCHA

ACCOUNT NUMBER/DESCRIPTION	POST DATE	JRNL. NO.	TRANS DATE	REF. NUMBER	VENDOR NUMBER	CHECK NUMBER	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
--TRANSACTION--	DATE	NO.	DATE	NUMBER	NUMBER	NUMBER	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
CR 17012521-010	01/2021	33150	01/06/2021				BOCC MONTHLY BUDGET APPRO		33500.00	
CR 17021521-013	02/2021	33225	02/04/2021				BOCC BUDGET APPROPRIATION		33500.00	
CR 17031821-017	03/2021	33335	03/08/2021				BOCC MONTHLY BUDGET APROP		33500.00	
CR 17042221-013	04/2021	33417	04/05/2021				BOCC BUDGET APPROPRIATION		33500.00	
CR 17051921-010	05/2021	33497	05/06/2021				BOCC BUDGET APPROPRIATION		33500.00	
CR 17061521-015	06/2021	33579	06/03/2021				BOCC BUDGET APPROPRIATION		33500.00	
CR 17071521-016	07/2021	33682	07/01/2021				BOCC BUDGET APROP		33500.00	
CR 17081721-010	08/2021	33765	08/05/2021				BOCC BUDGET APROP		33500.00	
CR 17091721-008	09/2021	33864	09/02/2021				BOCC BUDGET APPROPRIATION		33500.00	
CR 17093021-019	09/2021	33929	09/24/2021				BOCC PANDEMIC BONUS		10800.00	
CR 17101520-011	10/2020	32799	10/01/2020				BOCC BUDGET APROP/OCT'20		33500.00	
CR 17111620-008	11/2020	32907	11/05/2020				CARES ACT/PHASE I		29264.65	
CR 17111620-009	11/2020	32907	11/05/2020				BOCC BUDGET APPROPRIATION		33500.00	
CR 17121520-008	12/2020	33041	12/03/2020				BOCC BUDGET APPROPRIATION		33500.00	
TOTAL CASH RECEIPTS								.00	442064.65	
JV 17093021-006	09/2021	34092	09/30/2021				REVERSE PY	29264.65		
JV 17093021-031	09/2021	34092	09/30/2021				PAYBACK TO BOCC		68148.29	
TOTAL JOURNAL VOUCHERS								29264.65	68148.29	
TOTAL BOCC BUDGET APPROPRIATION								29264.65	510212.94	
** ACCOUNT TOTALS								29264.65	510212.94	
*** ENDING BALANCE										-480948.29

\$33,500.00 x  
12 = \$402,000  
Plus \$29,265  
"Cares Act"  
and \$10,800  
"Pandemic  
bonus"

## BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2021

REPORT DATE 09/21/2022  
SYSTEM DATE 09/21/2022  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
CLERK-OFFICE ACCOUNT  
EXPENDITURE LEDGER

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TIME 13:22:28  
USER CULPCHA

17-2340-513.700 EXCESS FEES/BOCC	* BEGINNING BALANCE		.00
	* NO ACTIVITY FOR PERIOD		
TOTAL EXCESS FEES/BOCC	** ACCOUNT TOTALS	.00	.00
	*** ENDING BALANCE		.00

**JEFFERSON COUNTY, FLORIDA  
CLERK OF THE CIRCUIT COURT  
NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021**

**Note 9 – Excess Revenue**

Pursuant to Section 218.36(2), Florida Statutes, each County Officer shall pay into the County General Fund all money in excess of the sum to which he or she is entitled under the provisions of Chapter 145. Excess revenues over expenditures were returned to the Board of County Commissioners as required by Florida Statutes are accrued and reported as a transfer out. The Clerk had excess revenue of \$0, and no amounts were due to the Board of County Commissioner at year end.

THF has not yet determined why the "due to BOCC" account was removed from the Clerk's general fund balance sheet as of September 30, 2021. The Clerk's general ledger does not appear to indicate the prior balance being repaid (the balance was \$68,148 at September 30, 2020) and the Clerk's office operated at a deficit for FY2021.



## BOCC TRANSFERS TO/FROM CLERK'S OFFICE FY2022

REPORT DATE 09/21/2022  
SYSTEM DATE 09/21/2022  
FILES ID B

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
CLERK-OFFICE ACCOUNT  
REVENUE LEDGER

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TIME 12:48:05  
USER CULPCHA

ACCOUNT NUMBER/DESCRIPTION

ACCOUNT NUMBER/DESCRIPTION	POST --TRANSACTION--	DATE	JRNL. NO.	TRANS DATE	REF. NUMBER	VENDOR NUMBER	CHECK NUMBER	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
17-338-000.00 BOCC BUDGET APPROPRIATION								* BEGINNING BALANCE			.00
CR 17013122-026 01/2022 34510 01/03/2022								BOCC BUDGET APPROPRIATION		125000.00	
CR 17101521-009 10/2021 33961 10/06/2021								BOCC BUDGET OCT-DEC		125000.00	
								TOTAL CASH RECEIPTS	.00	250000.00	
								TOTAL BOCC BUDGET APPROPRIATION			
								** ACCOUNT TOTALS	.00	250000.00	
								*** ENDING BALANCE			-250000.00

\$125,000.00 x  
4 = \$500,000  
(annualized)

## CLERK'S ASSERTION REGARDING EXCESS FEES

Thomas Howell Ferguson P.A. CPAs Public Records Request – Follow Up

Category ID	Name	Original Request Description	THF Discussion as of 9/7/2022	Yes	No	Additional Clerk Comments
<b>Budgets</b>						
2.1	Certified BOCC Excess Fess report	<p>Please provide the certified excess fees report submitted to the BOCC in the time frame required by F.S.</p> <p>Include all details provided in the report initially submitted to the Board including schedules reconciling amounts of excess fees.</p>	<p>The documents provided were not responsive to the request we made. We requested the "certified excess fees report submitted to the BOCC" but what was provided relates to the funding provided to the Clerk via the CCOC.</p>		X	<p>Other than one fiscal year where the excess was allowed to be kept, the Clerk has had no excess fees. Agenda materials and minutes regarding this will be provided ASAP.</p> <p>Per the Clerk "as of" 9/12/2022; received by THF 9/23/2022</p>

**Thomas Howell  
Ferguson P.A.**  
*Certified Public Accountants*

Board of County Commissioners  
Jefferson County, Florida

As summarized by THF in  
our 10/5/2022 status report

October 5, 2022  
Page 4

Category ID	Name	Discussion
<b>Budgets</b>		
2.1	Certified BOCC Excess Fess report	<p>The Clerk responded that no excess fees existed except for one fiscal year where the excess fees were allowed to be kept.</p> <p>No documents were provided regarding the certified report required by §218.36, F.S. Responses indicate that the Clerk has not submitted the required reports to the Board.</p>



## CLERK'S BUDGET WORKSHEET vs. ACTUAL RESULTS

	FY2019	FY2020	FY2021	FY2022
Revenue (per budget worksheet)	\$ 171,000	\$ 186,000	\$ 200,000	\$ 225,000
Expenses (per budget worksheet)	<u>(360,000)</u>	<u>(386,000)</u>	<u>(402,000)</u>	<u>(500,000)</u>
Authorized net BOCC transfer	189,000	200,000	202,000	275,000
Actual net BOCC transfer	<u>(330,450)<sup>1</sup></u>	<u>(383,989)<sup>2</sup></u>	<u>(480,948)<sup>2</sup></u>	<u>(500,000)<sup>3</sup></u>
<b>Unauthorized excess net transfer</b>	<b>\$ (141,450)<sup>1</sup></b>	<b>\$ (183,989)<sup>2</sup></b>	<b>\$ (278,948)<sup>2</sup></b>	<b>\$ (225,000)<sup>3</sup></b>
Expenses:				
Per budget worksheet	\$ 360,000	\$ 386,000	\$ 402,000	\$ 500,000
General government per audit	(413,830)	(503,844)	(541,577)	pending
Court-related per audit	<u>0</u>	<u>(96,959)</u>	<u>(96,325)</u>	pending
Excess unbudgeted expenses	(53,830)	(214,803)	(235,902)	pending
Revenue variance vs budget	<u>(87,620)</u>	<u>30,814</u>	<u>(43,046)</u>	pending
<b>Unauthorized excess net transfer</b>	<b>\$ (141,450)<sup>1</sup></b>	<b>\$ (183,989)<sup>2</sup></b>	<b>\$ (278,948)<sup>2</sup></b>	<b>pending</b>

<sup>1</sup>: THF is unable to locate the purported \$29,550 excess fees to be returned to the BOCC as shown in the FY2019 audit

<sup>2</sup>: Treatment of unbudgeted pandemic-related transfers to the Clerk for FY2020 (\$18,024) and FY2021 (\$40,065) is somewhat unclear

<sup>3</sup>: Annualized per the first two quarterly transfers of \$125,000 each, with the Clerk's FY2022 expenditure budget equaling \$500,000

**No amounts above include adjustment for UAS captions vs budgeted amounts vs actual expenditures, which may result in material adjustments.**



## CLERK'S BUDGET DEFICIENCY – DFS's UAS MANUAL

Due to significant delays obtaining relevant financial information pursuant to our public records requests of the Clerk's office, THF has not prepared a recalculation of "allowable" Clerk's office expenditures as compared to the BOCC-approved budget.

However, THF has identified a material and ongoing financial statement and budget misclassification of expenditures related to the "contractual employment agreement" between the Clerk's office and Mr. Charles Culp and/or WCCJR Consulting, LLC.

Further analysis in this area is warranted in order to determine the extent to which the Clerk's office expended BOCC funding toward approved transactions based on the approved budget captions; i.e., Personnel Services versus Operating Expenses. Other misclassification errors could be developed following such further analysis.

## SPECIFIC TRANSACTIONS

At this time, THF is unable to provide copies of transaction-level documentation or engage in detailed discussions regarding our observations, findings, and conclusions related to specific questioned or unallowable costs that have been paid by the Clerk's office during FY2019-FY2022.

THF is available to discuss such transactions generally.



## CLERK'S POLICIES AND PROCEDURES

Multiple Clerk's office policies and procedures that THF expected to exist were either not provided to THF or do not exist, including:

### ▲ Procurement

("The BOCC has a procurement policy that was approved... July 1, 2014. However, I am unaware that any of the Constitutional officers have a separate policy, nor are they required to follow the BOCC policy.")

### ▲ Travel

("The BOCC has a travel policy that was approved... on July 1, 2014. This policy was updated on July 21, 2015. However, I am unaware that any of the Constitutional officers have a separate policy, nor are they required to follow the BOCC policy.")

### ▲ Budget

("BOCC does not have written procedures for its budget process.")

### ▲ IT Security

("The Clerk's office has no IT security policy and I am unaware of any such policy for the BOCC.")

## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Board of County Commissioners**

#### **B2008-001, *Segregation of Duties***

“The internal control environment should include proper segregation of duties and responsibilities over accounting functions.”

“Separation of certain accounting and administrative duties among employees, which is recommended as an effective internal control procedure, was not considered feasible by the County because of its size and limited number of employees.”

“The possibility exists that unintentional or intentional errors or irregularities could occur and not be promptly detected.”



## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Board of County Commissioners**

#### **B2008-002, *Deficiency over Financial Reporting***

“The County has an individual providing bookkeeping services; however, the County does not have an individual on staff with accounting education and experience to properly record more complex accounting transactions and prepare financial statements in accordance with generally accepted accounting principles. Outside accountants are assisting with the process, but... it is difficult to obtain all the required documents to record the transactions correctly.”

“The fact the County does not have someone on staff to prepare the financial statements in accordance with generally accepted accounting principles and to record complex transactions results in a material weakness under professional standards.”



## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Board of County Commissioners**

#### **B2015-001, *Grant Accounting***

“Accounting staff recorded transactions on the cash basis.”

“Accrual basis accounting must be followed to accurately record grant revenues and expenditures in the proper period. Account balances must be reviewed for proper cutoff and correct period of recognition...”

“We further recommend the County seek assistance from an accounting professional to work with existing staff and provide accounting guidance and oversight.”

## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Board of County Commissioners**

#### **B2018-001, *County Budget***

“The county budget was not prepared on a basis consistent with how the financial statements are prepared. It does not include budgets for the Constitutional officers that is [sic] consistent with their actual results... It was noted that several funds are not budgeted at all.”

“The County does not have a detailed budget of consistent detail to make a budget vs actual computation for each fund.”

“The County overspent the budget for the 2021 [sic] in several funds.”



## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Board of County Commissioners**

#### **B2020-001, *Lease-Purchase of Equipment***

Related to equipment purchased: “The amounts were not budgeted, and no Board approval was documented... it is clear the accounting department still does not know how to correctly record the transactions related to debt.”

“Accounting staff was unfamiliar with the requirements related to recording lease-purchase transactions. It appears the actual source documents related to the numerous transactions were never forwarded to the finance department... they clearly are lacking the proper documentation to record these transactions correctly.”

## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Clerk of the Circuit Court**

#### *C2008-001, Segregation of Duties*

“The internal control environment should include proper segregation of duties and responsibilities over accounting functions.”

“Separation of certain accounting and administrative duties among employees, which is recommended as an effective internal control procedure, was not considered feasible by the County because of its size and limited number of employees.”

“The possibility exists that unintentional or intentional errors or irregularities could occur and not be promptly detected.”



## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Clerk of the Circuit Court**

#### **C2021-001, *Travel Documentation***

“The internal control environment should address controls regarding expenditures being in compliance with the Florida Statutes and the adopted budget.”

“The Clerk charged travel expenditures to the County’s purchasing card for several trips made during the year. The Clerk’s office reimbursed the County for the expenditures. However, the Clerk did not provide adequate documentation for the checks issued to the board, to support the public purpose served by the trips.”

“The Clerk’s office incurred expenses that do not have adequate documentation to support the public purpose served of the original travel expenses... He is held to a standard of documenting how the public was served by the nature of all expenditures.”

## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Clerk of the Circuit Court**

#### *C2021-002, Advertising Sponsorship Expenditures*

“The internal control environment should address controls regarding expenditures being in compliance with the Florida Statutes and the adopted budget.”

“During the year, the Clerk’s office issued numerous checks to various not-for-profit organizations in the community for sponsorships and advertising. There is not adequate documentation in all cases that supports how the public was served by the expenditures.”

“The Clerk’s office incurred expenses that do not have adequate documentation to support how the public benefited... He is held to a standard of documenting how the public was served by the nature of all expenditures.”



## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Clerk of the Circuit Court**

C2021-003, *Clerk's Court Budget Submitted to  
Florida Clerks of Court Operations Corporation*

“The Clerk’s office is required to comply with Florida Statute section 28.35 and 28.36 (Florida Clerks of Court Operations Corporation and budget procedures)”

“The submitted budget includes expenses for employees not charged to court and for an independent contractor listed as a paid employee with benefits.”

“The budget submitted to the Florida Clerks of Court Operations Corporation is not completed according to the required rules.”

## DEFICIENCIES IDENTIFIED BY THE AUDITOR

### **Clerk of the Circuit Court**

#### **C2021-004, *Health Insurance Benefits***

“The Clerk of the Court is required to submit a budget to the BCC to be approved. The budget should be complete and reflect the costs of operating the office. The County has been paying for the basic coverage of health insurance for all county and Constitutional Officers. Any additional coverage is required to be paid by the employee as a payroll deduction item.”

“The Clerk’s office, which operates the County’s human resources department, has not been deducting the cost of family coverage for any of the Clerk’s employees including the Clerk. The office has also not been reimbursing the BCC for the cost of the family coverage. This also includes the cost of family coverage on an independent contractor working for the Clerk.”

“The Board’s general fund incurred expenses of over \$85,000 in health insurance costs for the Clerk’s office and did not provide this benefit to any other employees in the County.”



## CONTACT INFORMATION



**Julian Dozier, CPA, ABV, CFF, CFE**

Shareholder, Assurance Services; Assurance Department Leader  
Thomas Howell Ferguson P.A. CPAs

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**Mobile:** 850.556.3003 | **Fax:** 850.668.8199

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Tallahassee, Florida 32308

[jdozier@thf.cpa](mailto:jdozier@thf.cpa)

[www.thf.cpa](http://www.thf.cpa)

*(end of handout)*

**Exhibit B**

**Excerpts from County's Comprehensive Annual Financial Audit Report for FY 2021-22**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF SPECIAL-PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)**

**PRIOR YEAR FINDINGS and CURRENT YEAR FINDINGS AND RECOMMENDATIONS:**

**Segregation of Duties – C2008-001**

CRITERIA: The internal control environment should include proper segregation of duties and responsibilities over accounting functions.

CONDITION: Separation of certain accounting and administrative duties among employees, which is recommended as an effective internal control procedure, was not considered feasible by the Clerk's office because of its size and limited number of employees. The Clerk recognizes that the cost of its internal control structure should not exceed the benefits expected to be derived. The Clerk also recognizes the inherent limitations of an internal control structure. Mistakes and irregularities may occur in any event with or without an adequate internal control structure. Furthermore, adequate segregation of duties can be circumvented by collusion among persons. Nevertheless, internal control is strengthened when incompatible duties are separated, and review procedures are established and adhered to.

CAUSE: The Clerk's office has limited personnel in the accounting department.

EFFECT: The possibility exists that unintentional or intentional errors or irregularities could occur and not be promptly detected.

RECOMMENDATION: We recommend that the Clerk's office continue to seek ways to strengthen internal control through segregation of duties. The Clerk should document their review of transactions, bank reconciliations and financial reports to provide evidence of compensating controls.

STATUS: This condition continues to exist.

**Travel Documentation – C2021-001**

CRITERIA: The internal control environment should address controls regarding expenditures being in compliance with the Florida Statutes and the adopted budget.

CONDITION: The Clerk charged travel expenditures to the County's purchasing card for several trips made during the year. The Clerk's office reimbursed the County for the expenditures. However, the Clerk did not provide adequate documentation for the checks issued to the board, to support the public purpose served by the trips.

CAUSE: The Clerk's office issued checks to the BCC's general fund to reimburse the Board for travel expenses that had originally been charged to the BCC's purchasing card.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF SPECIAL-PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)**

EFFECT: The Clerk's office incurred expenses that do not have adequate documentation to support the public purpose served of the original travel expenses.

RECOMMENDATION: We recommend the Clerk document all expenses incurred as to the purpose, allowability, and the reason for all expenditures. He is held to a standard of documenting how the public was served by the nature of all expenditures.

**Advertising Sponsorship Expenditures – C2021-002**

CRITERIA: The internal control environment should address controls regarding expenditures being in compliance with the Florida Statutes and the adopted budget.

CONDITION: During the year, the Clerk's office issued numerous checks to various not-for-profit organizations in the community for sponsorships and advertising. There is not adequate documentation in all cases that supports how the public was served by the expenditures.

CAUSE: The Clerk issued numerous checks for sponsorships without actual documentation to what the public purpose served was.

EFFECT: The Clerk's office incurred expenses that do not have adequate documentation to support how the public benefited.

RECOMMENDATION: We recommend the Clerk document all expenses incurred as to the purpose, allowability, and the reason for all expenditures. He is held to a standard of documenting how the public was served by the nature of all expenditures.

**Clerk's Court Budget Submitted to Florida Clerks of Court Operations Corporation C2021-003**

CRITERIA: The Clerk's office is required to comply with Florida Statute section 28.35 and 28.36 (Florida Clerks of Court Operations Corporation and budget procedures)



CONDITION: The Clerk's office submitted an approved budget request to operate the Clerk's court system. The Clerk's court fund is funded by fees they collect and by checks from the Florida Clerks of Court Operations Corporation. The budget submitted for the year was not completed correctly according to the budget submission rules.

CAUSE: The submitted budget includes expenses for employees not charged to court and for an independent contractor listed as a paid employee with benefits.

EFFECT: The budget submitted to the Florida Clerks of Court Operations Corporation is not completed according to the required rules. It was noted the actual expenses submitted to the Florida Clerks of Court Operations Corporation were agreed to time allocations and to journal entries posted to the court fund.

**Exhibit C**

**Severance Checks to Charles Culp**

FOR SECURITY PURPOSES THE VALUE OF THIS DOCUMENT CONTAINS NO DIRECT BACKGROUND AND MICROPRINTING			
	<b>KIRK B. REAMS</b> CLERK OF THE CIRCUIT COURT SUSPENSE ACCOUNT 1 COURTHOUSE CIRCLE MONTICELLO, FLORIDA 32344	<b>THE FIRST BANK</b> MONTICELLO, FL 32345  VOID AFTER 6 MONTHS	<b>63-336</b> 653
	<b>072205</b>		
		DATE	AMOUNT
		9/1/2023	\$25,950.00
<b>THE EXACT AMOUNT OF</b> Twenty Five Thousand Nine Hundred and Fifty Dollars and 00/100			
PAY TO THE ORDER OF			
	W. Charles Culp Jr. 2 <sup>nd</sup> 30 day Severance (per contract)		
THE REVERSE SIDE OF THIS DOCUMENT CONTAINS AN INTEGRAL WATERMARK IDENTICAL TO THE FRONT			
⑈072205⑈ ⑆065303360⑆ 0101020611⑈			

[illegible]



KIRK B. REAMS  
CLERK OF THE CIRCUIT COURT  
SUSPENSE ACCOUNT  
1 COURTHOUSE CIRCLE  
MONTICELLO, FLORIDA 32344

THE FIRST BANK  
MONTICELLO, FL 32345  
VOID AFTER 6 MONTHS

82-325  
653

072229

DATE

AMOUNT

9/5/2023

\$24,775.00

THE EXACT AMOUNT OF

Twenty Four Thousand Seven Hundred Seventy Five Dollars and 00/100

PAY  
TO THE  
ORDER  
OF

W. Charles Culp Jr.  
3rd 30 day Severance  
(per contract)

*Kirk Reams*

072229 065303360 0101020611

>053101121< 09/05/2023 007418137

8531101 0009 00188

FEDERAL RESERVE BOARD OF GOVERNORS REG. C. D.

>053101121< 09/05/2023 007418137  
8531101 0009 00188

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE

W. Charles Culp Jr.

**Exhibit D**

**Charles Culp Employment Agreement**





# KIRK REAMS

**Jefferson County  
Clerk of Court & CFO**

1 Courthouse Circle  
Monticello, FL 32344  
(850) 342-0218  
Fax (850) 342-0222

July 1, 2023

The following contractual employment agreement is as follows:

Charles Culp will provide the below detailed services to the Jefferson County Clerk of the Circuit Court, beginning July 1, 2023. The payment for the services will be capped at \$150.00 per work hour as well as \$15,000 per calendar month. Any time worked that exceeds the monthly maximum will be documented but will not be paid or carried forward to the following month. Each party may terminate this agreement for cause but is required to give a 3-month (90 day) work notice/severance to help ensure a seamless transition.


1. Each month, Mr. Culp will ensure that all court-related revenue collected in the Clerks case management system is accounted for and distributed to each of the Clerks stakeholders.
2. Mr. Culp is responsible for the Clerk's monthly, quarterly, and annual Article V court-related reporting requirements in accordance with all State and Federal policies and procedures.
3. Mr. Culp will prepare and submit the annual Article V court-related budget in accordance with all requirements.
4. Assists the Clerk of Court with the preparation of the Counties annual budget.
5. Mr. Culp will be responsible for administering the Clerk's court-related Juror program. He will remit payments to Juror's and be responsible for all quarterly and annual reporting requirements as prescribed by the Clerks of Court Operations Corporation and Justice Administration Commission. Mr. Culp will also be responsible for the quarterly cost reimbursement request from the State of Florida.
6. Mr. Culp will be responsible for all reporting and auditing requirements for the County's Child Support program. This includes managing the Direct and Indirect cost rate audits with Purvis Gray and Maximus. Mr. Culp will also be responsible for the monthly Title IV-D reimbursement request to the Department of Revenue.
7. Assists the Clerk and staff with the on-going monitoring of the Clerk's budget(s) and operations. This includes ensuring that all Clerk of Court bank accounts are reconciled to the general ledger and that all accounting entries have been properly made.
8. Mr. Culp will ensure that all Refunds, Restitutions, and payments from the Court Registry account are made timely and properly accounted for.
9. Mr. Culp will be the liaison between the Clerk's Office and the Counties External Auditors as they prepare the Counties Comprehensive Annual Financial Report (CAFR). He will assist the external auditors and provide any necessary Clerk and Board information and documentation as requested. Mr. Culp will assist the Clerk in responding to any findings and recommendations. Mr. Culp will also ensure that the final CAFR is distributed to Clerk shareholders.
10. Performs any additional duties and responsibilities as requested by the Clerk of Court.

Thank you for your consideration of this proposed agreement.

Kirk B. Reams.

Jefferson County Clerk of the Circuit Court

  
Charles Culp

  
7/1/23

Date

