

**FRANKLIN COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET WORKSHOP
COURTHOUSE ANNEX, COMMISSION MEETING ROOM
JULY 21, 2022
9:00 AM
MINUTES**

Commissioners Present: Ricky Jones-Chairman, Bert Boldt, II-Vice-Chairman, Noah Lockley, Joseph Parrish, Jessica V. Ward

Others Present: Michele Maxwell-Clerk of Court, Michael Shuler-County Attorney, and Michael Moron—County Coordinator

1. Call to Order

Chairman Jones called the meeting to order.

2. Prayer and Pledge

Chairman Jones led the Board in prayer followed by the Pledge of Allegiance.

3. Public Comments

There were no public comments.

4. Budget Update - Erin Griffith

Mrs. Griffith presented the following from her report.

The Property Appraiser is required to certify to the County Commission the taxable value of real property by July 1st of each year. The certified value is the basis for calculating a proposed millage rate. I am pleased to announce Franklin County has an increase in taxable value of 13.59%. At this increase in value, one mill will generate \$2,651,358 in 2022. In the current budget, the millage rate of 5.4707 generated \$12,769,264. In the upcoming budget, the current millage rate of 5.4707 would generate \$14,504,787. The rolled-back millage rate is the rate that nets the same ad valorem proceeds that a taxing authority operated on in the prior budget year (this does take into account the effect of the amount transferred to the tax increment district and omits the added value of new construction from the calculation). The rolled-back rate is 4.9046 and would generate \$13,003,853 in ad valorem proceeds-the preliminary millage of 5.4707 with \$14,504,787 in property tax proceeds is currently 11.54% over the rolled-back rate of \$1,500,934 over in ad valorem proceeds. The total difference between budgeted property tax revenues from one year to the next excluding the effects of the tax increment districts and the value of new construction is \$1,735,523.

The preliminary budget totals \$84,077,251. The change in the total budget can be attributed in part to some of the special funds: the balance in the Health Care Trust Fund will grow by more than \$1.884 million, Weems Memorial Hospital Fund is more than the prior year by \$2.149 million, and the Tourist Development Fund grew by almost \$3.270 million due to the additional 1% levy less the decreasing balance in certain special funds due to the pending completion of various projects (such as Bald Point Trust fund and the FEMA repairs of Alligator Drive).

In 2022, Homesteaded Properties with just values exceeding taxable values, saw an increase in assessed value of 3% based on the Save Our Homes Cap Increase (which is the lesser of CPI or 3%). A homeowner with a house valued at \$150,000 with a \$50,000 homestead exemption would have paid \$547 in county taxes in 2021. At the proposed 2022 rate and the 3%

adjustment to value, that homeowner would pay \$564 in county taxes.

Items that increased the operational budget (\$2,096,672) less those with decreases (\$274,111) result in a net increase that is approximately the difference in budgeted ad valorem proceeds. The summarized increases and decreases that make up this difference from the 21/22 budget to the 22/23 budget are summarized in the table (attached).

Supplemental Attachments:

Florida Tax Watch Publication - 2022 How Florida Counties Compare April 2022

Page 7: Franklin County was ranked 6th for the tax year 2021 in publication for per capita county government property tax levies. Franklin County is very similar to other counties also near the top of this list (including neighboring Gulf County at 7th) – the areas near the top of the list are all high tourism areas with low full-time resident populations. The areas face the same challenges to provide basic core governmental services and infrastructure for a small number of full-time residents and a large number of visitors. Page 14: Franklin County was ranked 66-67 among Florida Counties in the growth of total property tax levies from tax years 2012 to 2021.

2021 Local Government Financial Information Handbook – Estimates of Taxable Sales Reported by Transient Rental Facilities

Franklin County had an estimated value of taxable sales of transient rental facilities for the state fiscal year ending June 30, 2022, of \$121,481,363. This level of economic activity related to the tourism industry is most similar to areas in Florida with much higher density than Franklin County. Areas of similar taxable sales reported by transient rental facilities include Alachua County/Gainesville, St. Lucie County/Fort Pierce, and Santa Rosa County/Navarre. These areas have populations of 187,521-339,948 residents.

Florida County Population Estimates: April 1, 2021, Florida Legislature, Office of Economic and Demographic Research, 2021

Resident populations of Florida Counties

20-year Millage Rate Comparison

Market high of 4.112 billion in taxable value with budgeted ad valorem proceeds of \$15,808,934 and 191 budgeted positions in the fiscal year 2006/2007. 16 years later: 2.651 billion in taxable value with proposed ad valorem proceeds of \$14,504,787 and 187 positions.

Summarized Total Budget by Fund

Five-year history of budgeted totals by the fund and preliminary budget for 22/23. County operating funds are highlighted in yellow – total budget is \$84,077,254 – county operational funds (day-to-day operations) account for \$25,842,904 – others are special purpose.

Mr. Moron noted that Commissioner Lockley was under the weather and attending the meeting via Zoom.

Commissioner Ward asked Mrs. Griffith if even if we went back with the rollback rate, we still should have enough to fund this budget. Mrs. Griffith said actually no. The rollback rate is 4.9046 so we would need to reduce the budget by \$1,500,934. At our current rate of 5.4707, this will fund the proposed budget in its entirety. Chairman Jones said it is going to be more challenging this year than in years gone by. Historically we have tentatively approved a budget. But since we are looking at budgets needing an increase, we can just ask if everyone agrees and move on, versus tentatively approving.

Commissioner Boldt said he would like to see a more detailed breakdown of the budget.

5. Sheriff

Sheriff Smith presented his proposed budget to the Board. He said they are asking for a couple of new positions and explained to the Board the need for them. The sheriff noted the increase in overdoses from methamphetamine. Some of the ways we are going to try to reduce the risk are to increase our staff, increase community awareness through social media, SMART

campaign, community outreach partner will continue very aggressive response in meeting with those who want help, the outpatient building at NW Florida. Those are some of the ideas we hope to implement to reduce the overdose epidemic that is a problem countrywide. There has been a large increase in the fuel costs for vehicles. Traffic counts have increased so that means we have to do more traffic enforcement and patrolling. The more visible we are the more we are going to reduce crime. We provide A+ service and that is why the costs the money it does. Our officers provide a lot of services to the community. We get a lot of citizen-initiated traffic complaints. This is people calling in to report parking issues, speeding, drunk drivers, etc. Sheriff Smith said he is requesting an additional position for a second full-time traffic enforcement officer. Particularly the island, and the bridges. The food costs at the jail have increased by 12.6%. Sheriff Smith said he appreciates what the commission has done to maintain the jail. He noted the medical costs have been down this year. He noted the raises from Evergreen last year have increased our budget, but it was needed. We are providing a high level of services with fewer employees than we had ten years ago. Sheriff Smith gave a shout to his employees and the services they provide. Sheriff Smith noted an added expense for school security. He noted the increase in active shooter situations which can be anywhere. We want to be prepared and trained. There is not much time to react to the situation. Stop people from being killed, treat the injured and detain the shooter. We are looking into advanced training techniques. There has been a 52% increase in active shootings over the past three years. We want to be prepared and ready to respond, eliminate the threat and save our community. Commissioner Boldt inquired about the number of visitors to St. George Island over the July 4th holiday. Sheriff Smith noted there were around 20,000. Commissioner Ward said she had spoken with Sheriff Smith about a possible position for code enforcement. He said that he would definitely be interested in partnering to clean up some of our problems. Commissioner Ward said she would potentially look at this without increasing taxes. Commissioner Boldt said he would reinforce Commissioner Ward's suggestion. You get a law enforcement officer with code enforcement also. Commissioner Parrish asked what the difference in fuel costs was. Mrs. Ginger said she had a supplier provide her with information that gas prices will increase. She said when she spoke with him, he predicted it to go over \$5. Commissioner Parrish noted that everyone is paying the higher prices of gas, food, etc. We have kind of been behind times and the Sheriff is trying to bring us up to the times. I have to look at the impact on the taxpayer also. Commissioner Parrish applauded the Sheriff for the job he is doing for the community. We have to come to a happy medium. We are the ones he levies the taxes on the people. When it's all said and done, the Franklin County Commissioners raise the taxes. It is a tough position to be in especially this time of the year. Sheriff Smith said there are three letters from Eastpoint, St. George, and Lanark Civic Associations that are on board with the budget increases. We do have their support. They want to continue having a high level of service. I want to continue to make our county one of the nicest places to live. Chairman Jones thanked the Sheriff for the presentation and said no one can argue with the statistics. He asked if we could pay for the ballistic shields out of capital outlay instead of his budget. Mr. Moron said for any of the one-time purchases, just let Erin know and we can allocate it that way. Sheriff Smith said if you have a complaint, please feel free to voice it to me. Commissioner Parrish reminded the Board and the public that even though this is the first budget hearing, it can't go up, it can go down based on the other constitutional offices. Commissioner Ward tentatively approved the Sheriff's budget as presented.

6. Property Appraiser

Mrs. Rhonda Skipper noted she had a small increase and most of it was due to certification pay. Mrs. Skipper noted that one of her goals when she took office, was to get everyone in her office to be a Florida Certified Appraiser. She noted that she has six certified appraisers with only two employees left to go. Each certified appraiser receives \$1,500 per year.

7. Tax Collector

Mr. Watson noted that he had a small 1% decrease in his budget this year. He recognized Mrs. Amy Cook and Ms. Marzetta Davis from his office. Mr. Watson showed the Board the kid's artwork from the tag art contest.

8. Clerk of Courts

Clerk Maxwell noted that she had no increase in her budget, but she was happy to answer any questions they may have. Chairman Jones said he believed it was pretty straightforward. There were no questions.

9. Supervisor of Elections

Mrs. Heather Riley noted that her office had a tiny decrease in the amount of .01%. This was due to no large mail out that we were anticipating. Elections are considered critical infrastructure under federal law. Right now, we contract with Inspire Technologies to do all of our technology, cyber security, and internet services. We receive a federal grant for around \$60k each year that covers this expense. We do not know if we are going to get those funds, and it is a possibility I may have to ask for help mid-year. As things have gone in the past, we should be able to get that funded. It is usually closer to November or December before it is awarded.

10:15 A.M.

10. Road Department

Mr. Howard Nabors reported his budget is basically the same other than fuel costs. The increase in diesel at \$11,537 per load and the increase in gas at \$18,453 per load. Mrs. Griffith said the average cost for a gallon of gas last July was \$2.70 and the current cost is \$4.36. The average cost for a gallon of diesel last July was \$2.29 and the current is \$4.42. She noted they have increased Mr. Nabors's budget by \$40k to account for the higher fuel costs. A 24-month rolling lease purchase of the dump trucks, going through the third or fourth time rolling over the dump trucks. Mr. Nabors noted that he had talked to Thornton and he said we are going to get a good deal this year. Mrs. Griffith noted that there is \$31,603 available from the payoff of a motor grader 120. If you want to finance any of the items, we can include them in your capital improvement plan. Mr. Nabors noted that he had added in a new 938 loader for the next year or two. It is \$276k but may be higher or lower next year. Also, would like to get a small excavator for around \$150k and Dewitt can also use it for mosquito ditches. Chairman Jones said we purchased the lowboy, but weren't you supposed to get a truck, Mr. Howard said they are still working on that, and Mrs. Griffith said they still have the funds in the capital outlay. Commissioner Boldt asked if a roller or compactor for lime rock a useful piece of equipment would be. Mr. Nabors said it would be good for paving roads but not for grading. Is there a reserve savings account we are budgeting for replacing equipment? Mrs. Griffith noted there was \$31,603 set aside for this purpose. Mr. Moron thanked Mr. Nabors for assisting the airport in moving equipment around. Mr. Moron thanked the Sheriff noting that he has agreed to use some of his inmates to assist the road department in getting some things done.

11. Solid Waste, Solid Waste Grant

12. Animal Control

13. Parks & Recreation

Mr. Fonda Davis reported that the Solid Waste Grant budget was unchanged at \$90k and they have no control over it. Mr. Davis reported the Solid Waste budget had a slight increase. The increase is due to increased fuel costs. The budget was increased by \$40,000 to help cover the increase in fuel cost. Mrs. Griffith noted that we are in year two of allocating \$52,810 to capital outlay funds for repaying for vehicle purchases from last year. We have budgeted in the capital outlay fund for the two roll-off trucks, the payment is budgeted but the trucks have still not been received. Mr. Davis said the trucks should be delivered next year. Mrs. Griffith noted that there is an additional expense where Mr. Davis has requested the scales be replaced at the landfill. The ones there are the original when opened possibly in the 80s. The cost of replacement is \$202,207 and that is something that could be broken down into four-year repayment to capital outlay. Commissioner Boldt noted that solid waste had a \$113k increase. Mrs. Griffith said the justification page has the line items broken out which include utility cost increase, the additional cost of insured assets, increase utilization of used oil, and the increase in fuel.

Mr. Davis reported that Animal Control has a slight increase because they are asking for a full-time position and fuel increase. The capital improvement plan we have is for the crematory systems we asked for earlier in the year. Mrs. Griffith said it was on the list but was not included in the budget. Chairman Jones asked about the quote for around \$55k and how it included taxes for a total of \$59k. Mrs. Griffith confirmed that we do not pay tax, and this is just a quote. Mr. Davis said they also requested a refurbishment quote.

Mr. Davis reported that Parks and Recreation had an increase. They are asking for a new position, utility increase, and fuel. Chairman Jones asked how many parks we have in Franklin County that they maintain. He asked if twelve is a good estimate

and Mr. Davis confirmed. Chairman Jones noted for the record that they currently have eight employees who try to maintain the dozen+ parks. Mrs. Griffith said that just to put things in perspective she had estimated the cost to operate Carrabelle Beach Wayside Park at \$43,733. We have a lot of public spaces that Fonda is trying to maintain with limited staff. There is \$8,500 added to the repayment to capital outlay line item, for a John Deere Gator and John Deere Tractor, which was an urgent immediate need. There are two aging tractors that he is trying to replace for Parks and Recreation. Chairman Jones inquired if these were included in the proposed budget. Mrs. Griffith noted they are fully funded by capital outlay and in addition, there is \$8500 a year set aside from Parks and Recreation.

14. Library

Ms. Roundtree

Maryann Shields Trust \$60k upgrade media center at Carrabelle branch

\$30k for new equipment/computers

Adding additional printers, kiosks,

\$20k towards new furniture

Install café tables with cable inserts

\$10k maintenance – a permanent solution for cooling server room

Quote from Gunn Hearing and Air for 3k (ductless)

Dedicate the new media center as the Maryann Shields Media Center

Chairman Jones said he believed this would highlight what is already accessible in Eastpoint and Carrabelle for the use of the public. Ms. Roundtree noted patrons come in every day for multiple uses of the library. Mrs. Griffith said Ms. Shields was a longtime supporter of the library. Commissioner Ward noted she would concur the library is in dire need of some upgrades. Thank goodness for Ms. Shields's donation.

15. Courthouse Maintenance

Mrs. Griffith said there was an increase of about \$6k due to the addition of the permanent part-time employee who was hired mid-year. Mr. Moron said this position has been working out really well. Mr. Moron noted they had to repair some of the air conditioners at the old Chapman building. Mrs. Griffith noted there were ongoing issues at the courthouse. We are looking to use American Rescue Plan funds to replace the roof and reseal the exterior.

16. Building Department

Mr. Patterson reported there was an increase of 22.9%. With our budget being funded by building permits, they have been crazy lately. We are having to put more money out lately. Mr. Moron said to keep in mind this is the only fee-based department. Mrs. Griffith noted that we are not able to use building permit fees for anything but building code enforcement. Some of the things that we have been able to utilize these funds for are the electronic imaging of building permit files through Citizen Serve online cloud-based software. Now people are able to complete the entire service online. Mr. Patterson said they had met with representatives from Citizen Serve yesterday. They are going to create a video to explain how to use the system. We are trying to spend the money that we have, and not exceed it. Chairman Jones noted that before the department was funded by ad valorem taxes, but now it is completely funded by fees. Mr. Patterson noted there was an \$88k increase due to the five-year salary increase implementation. However, his department will still remain 100% fee-based funded.

17. Planning & Zoning

Mr. Patterson reported there were no increases in the Planning and Zoning budget.

18. Administrative Services, Fiscal Manager / Grants Coordinator

Mrs. Griffith reported there were no increases to the Administrative Services and Fiscal Manager budgets.

19. Emergency Management

Mrs. Griffith noted they received a revised version late yesterday afternoon and it should be uploaded to the website. Mrs.

Brownell introduced Mrs. Daniels to present the budget. Mrs. Daniels apologized for a mistake in the earlier proposed budget draft. The increase in salaries was not previously included in the proposed budget. Chairman Jones asked about a couple of things that were one-time purchase items and said we may want to look at paying for them out of capital outlay funds. Commissioner Boldt said he is coming up with a \$45k increase in the budget. Chairman Jones noted that if we take the \$25k for items to be paid for the outlay capital plan, the increase would be about \$25k.

20. Mosquito Control

Mr. Polous reported a slight increase in the Mosquito Control budget. He would like to hire an additional full-time employee. The other thing is the educational program for the public schools. I've done some of that in the past and it was very beneficial. The other increase is chemicals. I need an additional chemical to put in the rotation. \$4,728 next year would like to replace the three oldest trucks and sprayers and put the mini excavator in there. Maybe we could utilize it. Chairman Jones said he called Mr. Nabors, and the total price is \$150k, so only \$75k for each department. Mr. Nabors asked if Mr. Moron could set up a meeting with the Sheriff to discuss utilizing the inmates during the winter months to treat the ditches. Mr. Nabors confirmed they were all certified to monitor inmates. Mr. Moron noted they would not be able to mix state and county inmates.

21. Veteran's Services

Mrs. Griffith reported that the Veteran's Services budget had no increase. Commissioner Parrish asked about the senior management status and if we are going to do this, now is the time to present it. Mr. Moron said he and Erin had met with Evergreen and they have some information to present later on today or tomorrow.

22. Extension Office

Mr. Lovestrand reported the Extension Office has no increase in their budget.

The Board moved to Item 25. Tourist Development Council at this time.

1:30 P.M.

23. Health Department

24. Weems Hospital

25. Tourist Development Council

Mr. Solomon noted that the TDC will be paying for the insurance on county museums and convention centers as follows: Maritime Museum, SGI Lighthouse, Eastpoint Visitor Center, St. George Island Visitor Center, and Armory Convention Center. Chairman Jones said there is a list of projects that he and I have been talking about doing around the county, so they can have those discussions to bring back a list to the Board.

The Board moved to Item 33. Auditor Fees at this time.

26. Circuit & County Judge

27. State Attorney

28. Public Defender

29. Guardian Ad Litem

30. Franklin Soil & Water Conservation

31. Dog Island Conservation District

32. Apalachee Center

3:30 P.M.

33. Auditor Fees

Mrs. Griffith reported a \$3,200 increase in Mr. Ralph Roberson's costs. The total cost is \$82,125.00.

34. Insurance

Mrs. Griffith reported a 3.99% rate increase from Capital Health Plan which calculates to \$160,781.00 over last year's cost. This increase includes the health and dental insurance increase and new positions added. The new positions include (2) new positions at the Sheriff's Office, (1) new position at Parks & Recs, (1) new position at Animal Control, and (1) new position at Mosquito Control.

35. Carrabelle Redevelopment Trust

Mrs. Griffith reported the budget calculations for the Carrabelle Redevelopment Trust as follows:

2022 Current Year Taxable Value in the Tax Increment Area	\$26,586,530
1996 (Base Year) Taxable Value in the Tax Increment Area	\$7,426,025
Current Year Tax Increment Value	\$19,163,505

Est. Based on FY 2020/2021 Millage Rate of 5.7761
Current Year Tax Increment Value \$19,163,505
Estimate using FY 2020/2021 Millage Rate of 5.7761 0.0054707
Estimated Ad Valorem Proceeds on Tax Increment Value \$104,838
Less 5% \$5,242
Estimated Payment to Carrabelle Redevelopment Trust \$99,596

36. Apalachicola Redevelopment Trust

Mrs. Griffith reported that the Apalachicola Redevelopment Trust expired after 30 years. It is interesting because the county has only been sending distributions since 2014. The trust expired in 2019 and they had to refund \$248,127 back from the City of Apalachicola. She noted that Mr. Moron was going to discuss possibly using some of those funds to do repairs on Forbes Street.

37. Grants

Mrs. Griffith reported the following have signed grant agreements and currently have expenditures and/or revenues or have active grant agreements that have not been signed.

EOC Design Grant \$168,620
SGI Stormwater Improvements \$68,825
FWC FBIP SGI Boat Ramp Improvement Design Grant \$80,000
Triumph Airport Fuel Farm Project \$963,605
TRIP Airport Pavements Apron \$604,051
American Rescue Plan Funds Draft Spending Plan \$2,355,000

In Progress/ Purchased

- FCSO (2) Message Boards \$35,036.50
- FCSO Antimicrobial Surfacing Franklin County Jail \$83,265.30
- Clerk Imaging of Records Phase II Sales Order \$192,632.67

Pending/Planned Purchases

- EOC Storage Point of Distribution @ Airport Building Rehab \$60,000

- Beach Parking Improvements \$350,0000
- Alligator Point Firehouse Acquisition (if unfunded by DEO) \$400,000
- Courthouse Roof Replacement and Structural Sealant \$500,000
- SOE Office Construction or Location \$734,205

SCRAP Widen & Resurface CR67 Phase II from Crooked Creek Bridge to SFR 66 \$1,816,440

SCRAP Widen & Resurface CR67 from SR 166 to SFR 172 Phase III \$58,667

SCOP Womack Creek Bridge Culvert Repairs \$79,462

SCOP C30A Resurfacing Project \$2,460,558

SHIP \$639,173

HHRP \$133,816

CDBG Pending Grant Application

Chairman Jones said he was under the understanding there were no HHRP funds left. Mrs. Phillips noted that we still have to include in the budget the amount of remaining funds.

38. Other Funds

Mrs. Griffith presented the following information to the Board.

SPECIAL FUNDS

FUND 122, Law Enforcement Educational Fund

\$2.00 Fee Collected on County Criminal, County Traffic, and Circuit Criminal Cases – see FS 318, which outlines the assessment of these fees – and FS 938.15, which specifies how the fees are to be spent. Eligible expenditures include criminal justice education degree programs, training courses, and basic recruit training for law enforcement personnel. There is approximately \$84,297 available in this fund.

FUND 123, Law Enforcement Trust Fund

A small balance of \$3,191 remains in the fund to be used for investigation expenses by the Sheriff's Department – this balance is from years ago when the County Commission received the proceeds from forfeitures.

FUND 125, Healthcare Trust Fund

As passed by voters, the Franklin County Discretionary Sales Surtax of 1% took effect on January 1, 2008. The estimated proceeds this year will be \$2,742,140. 50% of the sales tax proceeds each year acts to defray the operating costs of Weems Memorial Hospital, \$120,000 goes to support clinical operations, and the balance of the sales tax proceeds as well as 100% of the interest earnings is held for capital outlay projects. At the end of 2023, barring any additional capital expenditures from the fund, there will be approximately \$9,170,044 available in the fund.

FUND 139, Bald Point Trust Fund

This fund has been in existence since 1999 when the state purchased a large tract of land on Alligator Point. The county received approximately \$500,000. Per the Agreement dated the 20th of October 1998 - \$50,000 was to be used to asphalt the realigned main road along the new right-of-way. The \$450,000 balance was then placed into a county trust fund whereas principal and interest may only be used for expenditures in the Bald Point/Alligator Point area. This fund has been utilized over the years as a grant match for FEMA funds and there is approximately \$374,147 available.

FUND 141, Local Option Gas Tax Road Paving Fund

In the early nineties, the Local Option Gas Tax was voted in for Franklin County. This was a five-cent sales tax on every gallon of motor fuel and diesel fuel sold in Franklin County. In August of 2016, the Board voted to increase the local option gas tax rate to six cents per gallon. Franklin County was the only county in Florida that had not adopted the sixth cent and due to that reason, the county was not eligible to apply for SCRAP program grants with the Florida Department of Transportation. The state revenue estimate of sales tax collections for the next fiscal year is \$324,581. The expenditures provided for by these sales tax proceeds are governed by FS 336.025 – for authorized “transportation expenditures”. For the first time since 2008/2009, a transfer of \$334,068 in ad valorem proceeds to the road paving fund was included in the preliminary budget for your consideration. At the end of this next budget year, there will be approximately \$1,786,864 accumulated in the fund to go towards the ongoing county road paving project. These funds are split between the (5) districts and the balances by commissioner do vary. There is over \$6 million budgeted in State grant proceeds for various eligible transportation projects including C30 Gulf Avenue, C30 West, and CR67.

FUND 143, Boating Improvement Fund

Boating Improvement Fees are deposited monthly from fees collected by the Franklin County Tax Collector – the county anticipates \$11,652 in annual fees will be deposited to the fund this next year. This fund provides the local grant match for projects funded by the Florida Fish and Wildlife Commissions’ Boating Improvement Grant Program. Boating Improvement Grants are awarded on a competitive score on a grant application. The ability to provide a local match increases the County’s appeal for program grants. In the upcoming budget, there is approximately \$81,964 that can be used as a grant match for future applications. The SGI Boat Ramp Design Improvements Grant is also budgeted for this next fiscal year.

FUND 144, SGI Fishing Pier Maintenance Fund

In 1999 Franklin County entered into a Joint Participation Agreement with the Florida Department of Transportation to take ownership of the ½-mile remnants on both sides of the bay of the Old Bryant Patton Bridge to St. George Island. The agreement transferred the \$1.52 million dollars that the state would have incurred to tear down the old bridge over to Franklin County. The county received the \$1.52 million on February 22, 2006, and now has fishing piers on St. George Island and Eastpoint. In June of 2012, during Tropical Storm Debby, a barge broke loose from a Progress Energy construction project and drifted into the St. George Island Fishing Pier – approximately 165 feet near the causeway was demolished by the barge. To provide access to the severed fishing pier, the county paid \$654,367 to bridge the 165-foot gap. There was a lengthy legal battle with the Progress Energy subcontractor Orion Construction (the owner of the barge) to seek reimbursement for the damage. In January 2016, a mediated settlement agreement was reached and in February of 2016, the county received a check for \$575,000 as payment for the damages. At this time, there is \$1,616,742 available in the St. George Island Fishing Pier Maintenance Fund. The Joint Participation Agreement with the state specified that with the county’s receipt of the funds “the COUNTY agrees that it will assume full responsibility for maintenance of those portions of the bridge transferred and shall assume sole liability for said portions immediately upon said transfer”. The funds received from this JPA with the state came with the condition that Franklin County is now responsible for these portions of the old St. George Island Bridge. In the event the fishing piers are damaged in a storm, the repair or demolition of the remnants of the old bridge would be the responsibility of the county. The responsibility for the repair and maintenance indefinitely of the SGI Fishing Piers should discourage any expenditure not relative to the direct and necessary repairs of the fishing piers.

FUND 151, Revolving Loan

In 1996 there was disastrous flooding and through the Department of Community Affairs, the county was awarded an Emergency Assistance Community Development Block Grant. Apalachee Regional Planning Council handled the administration of the grant and in 1997 the CDBG grant provided emergency loans for businesses and individuals involved in the Seafood Industry. The idea behind the grant was for the county to set up a ‘revolving loan’ fund to use in future emergency situations. Many loans have been repaid, however, ARPC turned the administration of the loan program over to the county and the county has been unable to recoup some of the loans due to insufficient collateral. DCA inquiries about the delinquencies of these loans when they conduct their annual monitoring visits. Right now, the loan fund has a balance of

approximately \$303,369.

FUND 160, Municipal Service Benefit Unit (MSBU)

This special assessment funds the fire departments throughout the county – revenues for each district are estimated from rolls generated by the Tax Collector’s Office. The total estimated operating revenue for the MSBU fund for the next fiscal year is \$525,349 – the volunteer firefighters of each district are covered under the Workers Compensation Policy of the County – the transfer out to each district takes the estimated revenue for each fire district less the share of expenditures (workers comp and administrative expense for the postage and assessment notices). The county set up the MSBU in 1987. The rates currently in effect were set by a resolution dated 08/18/09 for all districts with the exception of Alligator Point and St. George Island. Voters approved an increased rate on single-family residences for Alligator Point and St. George Island and the rates were revised for those two districts by a resolution dated 05/21/13 – the rates and budgeted revenues and distributions are currently as follows:

TYPE OF PROPERTY	ANNUAL ASSESSMENT
SINGLE-FAMILY RESIDENCE	\$50.00, ALLIGATOR POINT & SGI \$95.00
MULTI-FAMILY RENTAL UNITS	\$50.00 PER UNIT NO MAXIMUM
MOBILE HOME PARK RENTAL SPACES	\$16.00 PER SPACE, \$160.00 MINIMUM, \$375.00 MAXIMUM
TRAVEL TRAILER-RECREATION VEHICLE RENTAL SPACES	\$8.00 PER SPACE OVER 16', \$100.00 MINIMUM, \$375.00 MAXIMUM
MOTELS, HOTELS, INNS, B&B	\$10.00 PER UNIT, \$100.00 MINIMUM, \$500.00 MAXIMUM
COMMERCIAL ESTABLISHMENTS	\$100.00 PER BUILDING, \$375.00 MAXIMUM
MULTIPLE BUSINESS ACTIVITIES	\$375.00
VACANT PARCELS	\$10.00

FIRE DISTRICT	ESTIMATED REVENUE CURRENT ASSESSMENT	DELINQUENT ASSESSMENTS	INTEREST ON DELINQUENT ASSESSMENTS	REVENUE TOTAL
# 21 APALACHICOLA	\$38,690	\$5,148	\$86	\$43,924
# 22 EASTPOINT	\$74,355	\$14,330	\$1,734	\$90,419
# 23 ST. GEORGE ISLAND	\$201,990	\$1,880	\$233	\$204,103
# 24 CARRABELLE	\$35,740	\$2,624	\$245	\$38,609
# 25 DOG ISLAND	\$8,870	\$1,337	\$141	\$10,348
# 26 ALLIGATOR POINT	\$97,905	\$2,021	\$193	\$100,119
# 27 LANARK/ ST. JAMES	\$59,455	\$5,633	\$389	\$65,477
TOTALS	\$517,005	\$32,973	\$3,021	\$552,999

EXPENDITURES					
FIRE DISTRICT	REVENUE TOTAL	REVENUES LESS 5%	LESS WORKERS COMP	LESS ADMIN EXP	TRANSFER OUT TO DISTRICT

# 21 APALACHICOLA	\$43,924	\$41,728	-	\$486	\$41,241
# 22 EASTPOINT	\$90,419	\$85,898	1,055	\$935	\$83,907
# 23 ST. GEORGE ISLAND	\$204,103	\$193,898	2,040	\$2,540	\$189,318
# 24 CARRABELLE	\$38,609	\$36,679	-	\$449	\$36,230
# 25 DOG ISLAND	\$10,348	\$9,831	492	\$112	\$9,227
# 26 ALLIGATOR POINT	\$100,119	\$95,113	1,969	\$1,231	\$91,913
# 27 LANARK/ ST. JAMES	\$65,477	\$62,203	844	\$747	\$60,612
TOTALS	\$552,999	\$525,349	\$ 6,400	\$6,500	\$512,449

FUND 163, E911 Fund

Revenue for this fund is generated by fees collected by each voice communication service provider located within a county at a rate of 50 cents per month per service identifier. The intent of the fee is to provide funds to county governments to pay certain costs associated with their E911 systems. FS 365.172 outlines eligible expenditures of this fund and in this next fiscal year there is a percentage of the E911-related employees and other E911 expenditures being paid for by this communication charge and Supplemental Grant.

FUND 170, Airport Fund

The Airport Fund is self-sufficient in the upcoming year. Revenues for this fund include: the annual lease with TP Auto Transport will generate \$12,000 in the next year, annual land leases with CAAZ and Kasper for airport land will generate \$3,140, annual lease with Smiling Skies will generate \$6,000, annual lease with Forgotten Coast Flyers, LLC will generate \$30,000, FBO Rent with Centric Aviation will generate \$30,000 and site rent with Jingoli will generate \$180,000. The \$.25/gallon fuel commission paid to Franklin County by Centric Aviation is anticipated to generate about \$31,210. These revenues all defray the costs of operating expenses for the Apalachicola Airport including the insurance expense for the hangar facilities and storage tank liability policies. The airport manager position can be funded at \$30,000 and the new revenues from Jingoli Power will fund needed improvements to the FBO hangar roof should FDOT funding not be approved and mowing equipment. There are several grant projects for the Airport in the next fiscal year. In grant-funded projects: there is \$963,605 from TRIUMPH for the replacement of the fuel farm and generator, \$604,051 available to rehabilitate the airfield pavements, and \$24,856 in insurance proceeds to assist in the demolition of the collapsed roof at one of the work camp dormitory buildings.

FUND 180 and 181, Affordable Housing Assistance Trust Fund, and HHRP Trust Fund

Franklin County has funds available for rehabilitation or down-payment assistance for qualifying residents in next year's budget through the SHIP Program. There is approximately \$315,000 in budgeted assistance for homeowners. The Florida Housing Finance Corporation through the Hurricane Housing Relief Program has provided funding to harden existing residences for qualified homeowners or provide for full replacement of mobile homes built before 1994 as part of community resilience measures. Fund 181 is newly created as these funds were required to be in a separate fund as part of the grant agreement, at this time the remaining balance of grant funding is \$132,377 for the program.

FUND 301, Capital Outlay Reserve Fund

In the capital outlay fund, there will be \$120,764 available in the fund for mandated future GIS mapping updates for the Property Appraiser's Office, \$100,000 in annual debt service payments for the Franklin Boulevard property, and \$168,878 is budgeted for equipment purchases for the Road Department funded by a repayment plan transfer (Truck for low-boy approved

but unpurchased last year + payment funds from the payoff of Motor grader), \$30,570 budgeted for a new truck for the Parks and Recreation Department, \$28,881 for an animal control truck, \$241,249 budgeted for new equipment for the Landfill (Roll-off trucks ordered in 2021, still not delivered due to manufacturing delays, replace scales \$202,207, re-pay with budgeted payment), \$42,500 Parks and Recreation Equipment funded by additional annual payment transfer (John Deere Gator \$14,500+ John Deere Tractor 28,000) and \$14,142 available for other capital improvements.

FUND 302, Landfill Management Escrow, and FUND 304 Landfill Tipping Fee Fund

Per FS 403.7125 – Franklin County must maintain an escrow fund for future closure and long-term care requirements of the Franklin County Landfill. At this time, there are adequate funds in the escrow account to meet the minimum funding requirement of Rule 62-701.630(5) Florida Administrative Code. Every five years, the county is required to have an engineer evaluate the remaining capacity of the landfill, estimate closure costs based on current construction pricing and estimate the remaining useful life of the landfill. This is called a re-cost. In the past months after Hurricane Michael, landfill revenues are four times greater than and thus four times the normal volume of waste has been processed by the landfill. These numbers exclude the volume of amnesty/curb-side debris pickup which continued for months after the Hurricane without revenue. The 2022 closure cost estimates were \$4,493,486 for closure and \$1,631,799 for long-term care post closure and an estimated remaining useful life of ten years for the landfill. Based on trend and volume, at the next re-cost cycle to be completed in 2027, Franklin County must have a minimum balance in the landfill management escrow of \$4,865,911. The minimum financial assurance balance at year-end 09/30/2023 is \$3,704,953. The county has budgeted a transfer from the landfill tipping fee fund of \$500,000. This transfer will bring the balance in the escrow fund to \$3,823,190 which will be just 3% above the minimum.

Higher than average revenues persist for the Landfill Tipping Fee fund due to the uptick in construction activity. This allowed for a transfer of \$500,000 to the landfill management escrow account in addition to the third year of a \$200,000 recurring transfer to the general fund to offset the cost of operations. Recurring revenues also fund the principal and interest payments on the 2016 purchase of a compactor and the 2020 tub grinder. The replacement of the Scale House was approved in the current fiscal year, but the delivery is not anticipated until December. There is approximately \$118,124 available to meet another one-time repair needs at the landfill.

It is necessary for the county to preserve any spread between tipping fee rates charged by the county and those charged by vendor Waste Management for the processing of household garbage to ensure that the county has funds available to meet the mandated assurance. As we near the end of the life of our existing landfill, it will be necessary for our county to explore alternatives moving forward as the permitting process for waste processing is lengthy and difficult. I have asked county engineers Dewberry and Associates for a proposal to present for consideration by the Board at the next meeting to assist the county by outlining options and providing cost estimates to move the county beyond the existing landfill, whether it be trying to construct and permit a new landfill site or the transition to a transfer station operation similar to many other coastal counties (Gulf County in particular).

Mrs. Griffith noted that there would be an impact from the FRS Retirement Increases. She told the Board that the county is a compulsory member, as all counties must participate. The increase will be \$139,592. Mrs. Griffith noted there would be a budget impact from the year two implementation of the Evergreen pay plan. The increase will be \$340,237.

Chairman Jones said one of the things is potentially putting a convention center on the island on the Armistead property. I would think the TDC could, if not pay for it, at least assume paying the note.

Commissioner Boldt inquired as to the number of funds accumulated to pay for the closure of the landfill. Mrs. Griffith noted that this fund continues to build a balance but when the landfill closes, you will see this fund go away. Commissioner Boldt asked if we have a new fund set aside for creating a new landfill, Mrs. Griffith noted that we don't have a fund for this. Mrs. Griffith said when the landfill is closed, we are still going to have a staff requirement. to maintain there is a certain level of cover on debris. There have been a lot of changes and it is estimated to be around \$15-20 million to build a new one, even if the county had the property for it. Mrs. Griffith noted that finding a site that is not environmentally sensitive will be challenging. She said that she has reached out to the RESTORE consultant and if we chose to transition to a transfer station,

we may qualify for funding. It is estimated to costs around \$2.5 to \$4 million for a transfer station.

Mr. Moron noted that Commissioner Lockley was on the line, and he wants to go ahead and address the senior management issue. Mr. Moron noted that some of the employees are unhappy with their position in the pay plan. Mr. Mark Holcomb with Evergreen suggested doing a review of only the job descriptions. He said that we would ask employees who feel that are not at their correct level, to reach out to Mark. Mark will review and assist them with revising their job description. Afterward, Mr. Holcomb will present recommended changes to the Board, and we will go from there.

Mr. Moron noted that in regard to the senior management issue, Mr. Holcomb will look at the Florida state rules of what qualifies a senior management position. Mr. Moron noted that in order to qualify for the senior he is going to look at whom we have now and will have a more formal presentation on the 2nd. Mrs. Griffith noted that since the Board had voted to address the mechanics' pay differential, it would be addressed separately. Mr. Moron said that Mr. Holcomb had suggested at the three-year mark, having employees complete the job assessment questionnaire again for a review of the plan. Mr. Moron noted that in the review, Evergreen will look at the impact of certifications and how they should affect pay/class. Mr. Moron let the Board know that this would not affect the 2022-23 budget. Chairman Jones noted that he has had several conversations with employees who were not happy with the pay plan. Chairman Jones said after a review, he went back and explained to the employee the actual increase in pay over the next four years. He noted that a lot of employees misunderstood the importance of job assessments. Chairman Jones noted the management status would carry with the position. Commissioner Lockley inquired as to the number of senior management positions assigned and how many are available. Mr. Moron noted that there are ten senior management positions and one vacancy at this time. Commissioner Lockley asked if there is a list of the ones designated. Mr. Moron said yes, and that is why we believe Evergreen will be able to assist us with the review. Commissioner Lockley said we need to know how we have. Do you count ten throughout the county? Mr. Moron said the ten is for county employees. Mrs. Griffith said we would not be able to assign additional senior management positions until our employee total is over 100. Commissioner Lockley asked Mr. Moron to provide the Board with a list of senior management designees.

The Board recessed until 1:30 pm.

The Board addressed the following items at this time.

Health Department

Ms. Sara Quaranta introduced Ms. Kari Williams, the Business Manager. Ms. Sara Quaranta presented the budget request for the Franklin County Florida Department of Health. They are requesting a renewal of the \$49k to support the core public health services to residents in Franklin County. This money goes directly to funding an RNs salary, Ms. Emerald Larkin. The Board's CORE contract funding is used to support core public health services in Franklin County. These services include communicable disease control services and medical services that include immunizations, maternal and child health services, family planning services, and vital statistics. Attached you will find a summary of the 2022-23 Clinical Budget. 100% of the \$46k is allocated to the clinical service's budget that provides these clinical health services regardless of the ability to pay.

Thanks to your leadership we have been able to provide better services to the people of our community.

The Health Hub of Franklin or Gulf is your one-stop shop for all things health-related. Anything health-related can be shared on this page. Ms. Quaranta shared a short video of Nurse Practitioner Brittany Beauchamp outlining the various services the health department provides to the community.

Weems Memorial Hospital

Mr. David Walker, CEO introduced Mr. Tom Ramsey, CFO for Alliant, and Mr. Richard Lewis, EMS Director. Mr. Walker thanked the Board for their continued support of the hospital. Mr. Walker noted that in the coming year they plan to create more access to care for the community. Some of the ways they plan to do that are through a psychiatric program for senior citizens dealing with mental illness, a veterans' mental health program, as well as other additional programs. One of the things we are working on with TMH is to enter an agreement to have a shared regional marketing program. We want to increase our swing bed program and our clinical services. Mr. Ramsey presented the proposed budget. The net and gross revenues are up

based on the growth we expect at this time. We had to increase the costs due to some of the programs we plan to implement. The ambulance budget has a shortfall of \$108k and the hospital is making up. The ambulance services do not operate at a profit at this point even with the subsidy we receive.

Circuit and County Judge

Mrs. Griffith presented the proposed budget request at \$50,145 which is an increase of \$356 from last year. Most of the budget is covered by fines and fees collected.

Public Defender

Mrs. Griffith presented the proposed budget request at \$17,208 which is the same as last year.

State Attorney

Mrs. Griffith presented the proposed budget request at \$24,150 which is the same as last year.

Guardian Ad Litem

Mrs. Griffith presented the proposed budget request at \$7,449 which is a decrease from last year which was \$7,219. Commissioner Parrish inquired as to the amount showing due from last year. Mrs. Griffith explained that she would look into the matter noting it was a possibility an invoice was not received.

Franklin Soil and Water Conservation

Mrs. Griffith presented the proposed budget request at \$13,574 which is an increase from last year which was \$12,162. This is a shared expense between multiple counties that will participate. Mrs. Griffith said there is a discussion that this board will be resolved, and if the board dissolves we will not have to fund this.

Dog Island Conservation District

Mr. David Brady presented the proposed budget request at a \$6,000 tipping fee credit at the landfill and a \$19,900 unrestricted balance allocation. Mr. Brady noted that this is the same request as last year. These funds are used for recurring and standard District operating costs, including waste management, equipment operation/maintenance/repair, road maintenance/repair, dock maintenance/repair, landing craft operations and to lease a new tractor. Last year we requested the funds to help defer the cost of leasing a new tractor. This was necessary as we needed to lease a new tractor to assist with the maintenance of the island. The rental is \$1200 a month. Without this increase, the district would not have been able to afford this lease. The district collects and delivers its own trash to the landfill and makes no waste management demands on County equipment or collection staff. The property owners continue to make significant contributions to the county budget through the property, school district, and other local taxes. We greatly value the County's continued support and look forward to working with you in this process. Mr. Brady noted that this year a small number of residents purchased 40 acres on the island and designated it as a conservatory.

Apalachee Center

Mr. Dean Hilton presented the proposed budget for the total requested funding of \$31,720. Mr. Dean noted that the request is a 30% increase from last year. This funding represents a local match as required by Florida Statutes Chapter 394 to support emergency mental health services provided to residents of Franklin County. It is anticipated that these funds will be expended between the two emergency units as follows: Crisis Stabilization Unit \$21,970 (Baker Act) and Detoxification Unit \$9,750 (Marchman Act).

Mr. Moron noted that this ends today's agenda, and we will move forward with tomorrow's agenda at this time. Does the Board want to go ahead and review the nonprofits today? Chairman Jones noted that unless there is something the Board has a problem with, we may as well go ahead and approve today. Commissioner Ward said that she is okay with moving forward today.

Franklin's Promise Coalition

Mrs. Griffith presented the proposed budget as \$9,765. The Hunger and Nutrition Committee of Franklin's Promise Coalition works across the County to support the basic needs of our most vulnerable community members. In the last ten years, board members, staff, and volunteers have worked collaboratively with the food pantries in Eastpoint and Carrabelle, and as a result, more supplemental food continues to be distributed than ever before. No donated funds or county funds are used to cover the cost of operating the pantry. A private philanthropic foundation funds the coordinator and the minimal cost to operate the pantry. The Franklin County Food Pantry serves over 250 families (per month), which is a total of over 500 people (per month) with an average of 418 bags of food plus bread, dry goods, and vegetables. The pantry also provides biweekly allotments of groceries and fresh vegetables to ECCC (Elder Care Community Council) for the daily fresh meals which are prepared and delivered to senior citizens. Although the majority of our participants reside in Apalachicola and Eastpoint, we serve clients from Carrabelle, Eastpoint, and the surrounding communities. Supplemental food bags are prepared and placed at the Apalachicola Pantry for those who experienced a food crisis in between distributions. No one is ever denied food.

Carrabelle Food Pantry

Mrs. Griffith presented the proposed budget as \$4,883. The Carrabelle Food Pantry respectfully requests its budget be funded to continue its efforts in fighting hunger in Franklin County. This amount reflects our current budgeted allocation.

Humane Society

Mrs. Griffith presented the proposed budget as \$36,278. Although our costs continue to rise, we are asking for the same amount appropriated for the prior year. The Society greatly appreciates your support, helping us without ongoing programs and activities which include the following: Provide full health care work-ups for every animal that comes through the doors, provide low-cost spay/neuter vouchers for those who need help getting their pets to the vet care, provide emergency care/surgery to pets with major health needs, work closely with Animal Control, taking in all adoptable animals they bring to us, work closely with the Sheriff's Department, taking in pets impounded from drug raids, do regular transports for homeless pets to partner shelters around the state, have a 95% live return rate when the state average is 87%, public education on animal care provided via social media, receive pets relinquished by local owners who can no longer afford them, attend local events including Seafood Festival, Barkus Mardi Gras, Oyster Cook-Off, Brew Fest, Carrabelle Riverfront Festival, and Shrimp Fest, sponsor photos with Santa with pets and children. All of these efforts require continued financial backing from the county.

Refuge House

Mrs. Griffith presented the proposed budget as \$4,466. The support of Franklin County has supported the salary and benefits for our Franklin County Domestic Violence Counselor, and a portion of the expenses to support our local office in Apalachicola. Refuge House provides 24-hour hotline counseling/crisis intervention, face-to-face counseling, assistance in filing for injunctions and victim's compensation support, rape crisis/SANE response, as well as a safe shelter for Franklin County victims in our emergency shelters in Leon and Taylor counties.

Transportation Disadvantage

Mrs. Griffith presented the proposed budget as \$11,600. There was an increase of \$1,521 due to the increase in fuel costs. For the fiscal year 2021-2022, during the months of July 2021 through April 2022, we provided 1,842 trips to 95 Gulf County residents that traveled 112,950 passenger miles.

Area Agency on Aging

Mrs. Griffith presented the proposed budget as \$51,581. They are requesting this amount to serve seniors in the Franklin County area. These funds will be disseminated to Liberty County Senior Citizens Association, the AAANF lead agency in Franklin County as matching funds and for serving the most vulnerable older adults in the county through services such as congregate meals, home-delivered meals, respite, and other home and community-based services. In addition, these funds

would ensure continued support to the Franklin County Senior Citizens Council, Inc., and the Elder Care Community Council in their efforts to provide educational, health, and wellness programs and socialization to seniors throughout the county. Support of home and community-based services and senior center activities supports our mission of helping older adults and their caregivers live at home and avoid premature nursing home placement.

Franklin Foods

Mrs. Griffith presented the proposed budget of \$7,863. Franklin Food is a food distribution service, providing nutritional assistance to families in Franklin County, primarily through distribution sites in Eastpoint and Carrabelle. Utilizing a network of unpaid volunteers, food is picked up free of charge from Farm Share's warehouse in Quincy, Florida, and transported to the distribution sites. From there, the food items are broken down and repackaged to be placed in county residents' vehicles as they pass through the pickup sites. During the past year, we have assisted approximately 754 families, totaling more than 2,300 individuals monthly. In the last few months, we have experienced an approximate 15% increase in the number of people we are serving. Relying primarily on small donations from area residents and the generosity of volunteers we have managed to absorb the associated costs of travel and maintaining a 21-year-old trailer. With inflation pressures straining family budgets, donations have decreased while fuel costs have almost tripled. In an effort to raise additional funds, we have started to buy and prepare foods for resale at various festivals in Franklin County. Even with this increase, we are struggling.

The Board had no questions regarding the nonprofit organizations' budgets. Commissioner Boldt noted that he had attended some of the events for the food pantries and they are very good programs.

Commissioners' Comments & Adjournment

39. Commissioners' Comments

The Board discussed and scheduled the remaining budget hearings as follows:

1st Budget Public Hearing – September 6, 2022, at 5:15 pm

Final Budget Public Hearing – September 19, 2022, at 5:15 pm

There were no further Commissioner comments.

40. Recess/Adjournment

There being no further business to come before the Board, the meeting was adjourned.

Ricky Jones – Chairman

Attest:

Michele Maxwell – Clerk of Courts