



# Flagler County Board of County Commissioners Workshop

Wednesday, May 18, 2022 at 9:00 a.m.

Government Services Building, Building 2, 1769 E. Moody Blvd., Bunnell, FL 32110

## **FY 2022-2023 Budget Workshop Agenda**

1. Call to Order
2. Pledge to the Flag and Moment of Silence
3. Welcome: Flagler County Board Chair
4. General Budget Review Discussion
6. Public Comment
7. Adjournment

While this is a workshop only and no decisions are expected to be made by any of the governmental bodies, if a person decides to appeal any matter that may be discussed for a future proceeding, a record of the workshop may be needed and, for such purposes, the person may need to ensure that a verbatim record of the workshop is made.



**FY 2022-2023**  
**PROPOSED BUDGET**  
**(working document)**  
**(as of May 3, 2022)**

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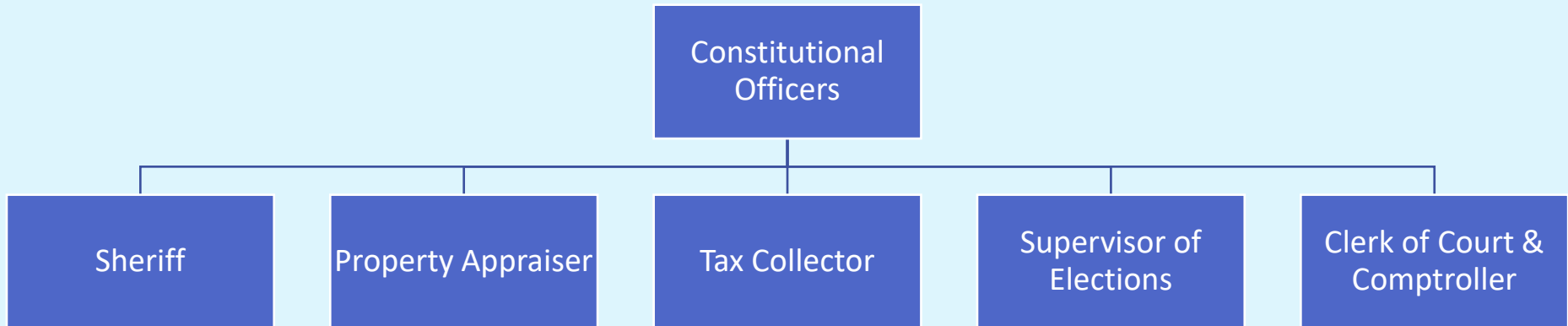
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# Constitutional - Summary

# General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
<b>Revenues</b>						
General Fund - BOCC	34,460,000	35,231,865	38,342,770	43,139,770	4,797,000	
1/2 Cent Discretionary Sales Tax Fund 311	3,000,000	3,000,000	3,000,000	3,000,000	0	Added to Sheriff for Jail Operations
<b>Total Revenues</b>	<b>37,460,000</b>	<b>38,231,865</b>	<b>41,342,770</b>	<b>46,139,770</b>	<b>4,797,000</b>	<b>Overall Revenue Increase/Decrease: 11.60%</b>
<b>Expenditures</b>						
Sheriff	28,626,229	28,743,170	31,472,593	35,162,593	3,690,000	
Property Appraiser	2,532,389	2,621,697	2,772,881	3,141,881	369,000	
Tax Collector	2,803,479	2,917,881	3,286,471	3,655,471	369,000	
Clerk of the Circuit Court and Comptroller	1,971,393	2,045,193	2,145,151	2,391,151	246,000	Emergency Funding of \$250K in FY 21
Supervisor of Elections	1,526,510	1,903,924	1,665,674	1,788,674	123,000	FY 21 One-Time Funding For Election Equipment
<b>Total Expenditures</b>	<b>37,460,000</b>	<b>38,231,865</b>	<b>41,342,770</b>	<b>46,139,770</b>	<b>4,797,000</b>	<b>Overall Expenditure Increase/Decrease: 11.60%</b>
<b>Revenues vs. Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

The Proposed Budget presented on this page represents the continuation of the Pro-Rata Share method. The Tentative FY 22-23 Budget Column is the estimated increases for each Constitutional Officer assuming a 15% Property Valuation Increase and Flat Millage. These numbers do not represent the requests made by our Constitutional Officers.



**Court Services**

**General Fund**

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 1600	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
<b>Expenditures</b>							
601.31-10	Professional Services	150	0	1,200	0	(1,200)	FY22 ADA Accommodations
601.41-10	Communications	2,378	3,176	2,500	4,000	1,500	Local & Long Distance from State of Fla, Verizon
601.51-10	Office Supplies	0	0	150	0	(150)	
601.52-12	Other Operating Expenses	0	0	150	0	(150)	
<b>Total Expenditures</b>		<b>2,528</b>	<b>3,176</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>Overall Expenditure Increase/Decrease:</b>
						<b>0.00%</b>	

## Guardian Ad Litem

General Fund

Fund 001: Dept. 1020	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
	<b>Expenditures</b>						
685.10-12	Regular Salaries	27,278	27,458	28,184	28,795	611	
685.10-14	Overtime	156	105	0	0	0	
685.10-xx	Employee Benefits	15,062	15,406	15,754	16,583	829	
	<b>Total Personnel Services</b>	<b>42,496</b>	<b>42,969</b>	<b>43,938</b>	<b>45,378</b>	<b>1,440</b>	
685.34-10	Other Contracted Services	50	120	100	100	0	
685.40-10	Travel	0	0	400	400	0	
685.41-10	Communications Recurring	1,234	1,000	1,720	1,720	0	Verizon
685.42-01	Postage	239	340	400	400	0	Postage for Holiday Cards, Anniversary & Thank You's
685.47-10	Printing & Binding	0	166	0	0	0	
685.51-10	Office Supplies	364	378	1,000	1,000	0	Paper, Amazon
685.51-11	Office Equipment	86	181	750	750	0	
685.52-12	Other Operating Expenditures	246	57	200	200	0	
685.55-03	Training/Conference & Seminar Regist	0	0	500	500	0	Florida Dependency Summit
	<b>Total Operating Expenditures</b>	<b>2,219</b>	<b>2,242</b>	<b>5,070</b>	<b>5,070</b>	<b>0</b>	
						<b>Overall Expenditure Increase/Decrease:</b>	
<b>Total Expenditures</b>		<b>44,715</b>	<b>45,211</b>	<b>49,008</b>	<b>50,448</b>	<b>1,440</b>	<b>2.94%</b>



**State Attorney**

**General Fund**

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 1200	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
<b>Expenditures</b>							
602.34-10	Other Contracted Services	0	0	2,100	0	(2,100)	
602.41-10	Communications	22,393	22,297	26,000	26,000	0	Fiber Internet, Local & Long Distance: State, Verizon
602.46-30	Maintenance Agreements	0	0	4,500	0	(4,500)	
602.51-10	Office Supplies	0	0	500	0	(500)	
602.51-11	Office Equipment under \$1,000	0	0	500	0	(500)	
<b>Total Expenditures</b>		<b>22,393</b>	<b>22,297</b>	<b>33,600</b>	<b>26,000</b>	<b>(7,600)</b>	<b>Overall Expenditure Increase/Decrease: -22.62%</b>

**Public Defender**

**General Fund**

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 1300	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
<b>Expenditures</b>							
603.34-10	Other Contracted Services	0	0	200	0	(200)	
603.41-10	Communications	136	0	1,000	3,000	2,000	Local & Long Distance: State of Florida
603.41-11	Data Processing Software	0	0	0	0	0	
<b>Total Expenditures</b>		<b>136</b>	<b>0</b>	<b>1,200</b>	<b>3,000</b>	<b>1,800</b>	<b>Overall Expenditure Increase/Decrease: 150.00%</b>

**Pretrial Services Supervision**

**General Fund**

Fund 001: Dept. 4806		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
719.10-12	Regular Salaries	34,560	37,201	38,189	40,658	2,469	
719.10-xx	Employee Benefits	16,140	17,153	17,618	18,870	1,252	
	<b>Total Personnel Services</b>	<b>50,700</b>	<b>54,354</b>	<b>55,807</b>	<b>59,528</b>	<b>3,721</b>	
719.34-10	Other Contracted Expenses	5,820	7,540	10,000	10,000	0	Florida Drug Testing
719.40-10	Travel Expenses	142	0	500	500	0	
719.41-10	Communications Recurring	100	0	100	100	0	
719.42-01	Postage	0	0	50	50	0	
719.47-10	Printing & Binding	0	0	50	50	0	
719.51-10	Office Supplies	98	165	500	500	0	
719-51-10	Office Equipment	41	0	0	0	0	
719.52-12	Other Operating Expenses	413	206	1,500	1,500	0	Drug Testing Supplies
719.54-10	Publications/Memberships	100	175	100	100	0	
719.55-01	Training / Educational Cost	0	0	1,000	1,000	0	
719.55-03	Conference & Seminar Registration	800	825	1,000	1,000	0	
	<b>Total Operating Expenditures</b>	<b>7,514</b>	<b>8,911</b>	<b>14,800</b>	<b>14,800</b>	<b>0</b>	
						<b>Overall Expenditure Increase/Decrease:</b>	
<b>Total Expenditures</b>		<b>58,214</b>	<b>63,265</b>	<b>70,607</b>	<b>74,328</b>	<b>3,721</b>	<b>5.27%</b>

**Description:**

Pursuant to Rule 3.131, Florida Rules of Criminal Procedure, most individuals charged with a crime or ordinance violation are entitled to be released from jail on reasonable conditions pending resolution of the case. The Rule further creates a presumption in favor of non-monetary release and allows for "placement of the defendant in the custody of a designated person or organization agreeing to supervise the defendant." Judges may impose other conditions or restrictions designed to assure the defendant's appearance at court proceedings and reasonably protect the community from risk of physical harm. See also Section 907.041 & Section 907.043, Florida Statutes.

General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
311.10-00	Ad Valorem Taxes	72,328,363	76,024,538	81,849,295	94,126,689	12,277,394	15% Property Valuation Increase @ 95%
311.20-00	Delinquent	41,171	1,021,383	0	0	0	
315.00-00	Communication Services Tx	0	0	0	208,297	208,297	
316.01-00	Occupational Licenses	8,378	5,355	5,000	5,000	0	
329.02-01	Vessel Registration	30,515	33,319	32,000	30,000	(2,000)	
331.11-01	Dept of Educ-Hava Grant	29,427	0	0	0	0	
331.11-02	FDEM HMGP Justice Ctr Gen	748	0	0	0	0	
331.20-01	State Homeland Security	38,244	88,370	0	0	0	Moved to Fund 128
331.20-21	DEM-EMPG Cert Grant (288)	5,000	0	0	0	0	
331.20-24	FEDM HMGP Inmate Fac Gen	168,618	0	0	0	0	
331.20-27	EMPG Covid-19 Supplement	1,950	9,839	0	0	0	
331.20-29	FDEM HMPG FIRE ST 62 HARD	0	51,006	0	0	0	
331.23-00	Fed - Civil Def (SLA) EMPG	68,045	62,250	0	0	0	Moved to Fund 128
331.35-02	FDEM HMGP Plant Bay Ls	1,094	0	0	0	0	
331.39-03	USDWS- Prin PI Hominy Brch	3,517	0	0	0	0	
331.42-02	Grant 5310	275,408	333,784	145,284	207,180	61,896	Partially Moved to Fund 128
331.42-06	FDOT - CARES Operating	74,285	0	0	0	0	
331.42-07	FDOT - CARES CAPITAL	0	143,466	0	0	0	
331.49-05	FDOT Oper Asst Grt (5311)	11,887	69,611	67,040	0	(67,040)	
331.49-10	5311 RURAL OPERATING ASST	0	61,405	0	0	0	
331.50-06	Hurricane Matthew	53,359	0	0	0	0	
331.50-07	Hurricane Irma	195,586	0	0	0	0	
331.62-01	Emergency Hme Energy Asst	10,802	8,697	29,264	10,000	(19,264)	
331.62-02	Older Amer-Title IIIIE	47,652	65,130	48,508	55,000	6,492	
331.62-03	CARES EHEAP	0	9,366	10,736	0	(10,736)	
331.69-02	Title IIIB Support Serv	215,364	210,531	184,507	200,000	15,493	
331.69-03	Title IIIC1 Congr Means	79,013	54,296	38,574	40,000	1,426	
331.69-04	Title IIIC2 Home Del Meal	276,365	157,859	123,148	150,000	26,852	
331.69-05	Nutrition Services	33,605	22,926	24,211	22,000	(2,211)	
331.69-13	CA Title III-C OAA Nutr	0	0	54,527	0	(54,527)	
331.69-14	TITLE IIIC COVID OAA	0	26,996	0	0	0	

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General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues (continued)</b>							
334.17-01	FWC Derelict Vessel Remov	9,820	0	0	0	0	
334.22-00	EMS C9818 & following yrs	13,485	12,594	0	0	0	
334.23-00	9G-19-EMPA	115,732	124,344	0	0	0	Moved to Fund 128
334.24-01	Hazardous Materials Update	2,073	2,344	2,500	2,500	0	
334.24-19	DEM-HLMP Agr # B00037	810	178,626	0	0	0	
334.42-05	Public Transit Block Grt	0	0	264,569	0	(264,569)	
334.42-07	Pub Trans Blk Grt GOY77	247,620	192,491	0	0	0	
334.49-07	Transp Disadvantaged Grt	414,241	376,492	420,000	520,765	100,765	
334.49-59	FDOT - Shirley Conroy Grt	130,690	157,031	0	0	0	
334.49-60	Trans Disadv Inn Svc Dev	127,056	155,365	366,568	0	(366,568)	
334.50-06	Hurricane Matthew	8,893	0	0	0	0	
334.50-07	Hurricane Irma	2,165	0	0	0	0	
334.61-01	Alzheimer's Disease Rspte	135,175	153,716	141,096	150,000	8,904	
334.61-02	Home Care for the Elderly	2,260	3,435	2,727	2,500	(227)	
334.69-01	Comm Care for the Elderly	162,642	207,608	192,667	190,000	(2,667)	
334.69-02	Congregate/Home Del Meals	30,400	30,093	29,922	30,000	78	
334.71-00	Aid to Libraries	26,414	18,437	23,764	23,764	0	
335.12-00	State Revenue Sharing	511,215	612,996	0	0	0	Moved to Fund 212 for Debt Service
335.16-00	Racing Tax	223,250	223,250	223,250	223,250	0	
335.18-01	1/2 Cent Sales Tax	1,096,470	1,355,546	1,356,072	1,356,073	1	
335.21-00	Firefighter Supp Compensa	20,405	12,519	25,200	15,000	(10,200)	
337.10-01	Flagler Co School Board	318,292	215,481	300,000	300,000	0	
337.10-03	CITY OF BUNNELL	0	30,000	0	0	0	
337.10-05	City of Flagler Beach	49,980	49,980	50,000	0	(50,000)	
337.20-02	City of Bunnell	8,335	8,668	9,015	9,376	361	
337.20-03	City of Flag Bch	9,179	9,546	9,929	10,326	397	
337.20-04	City of Palm Coast	11,842	12,315	12,809	13,321	512	
337.20-06	State of Florida	0	23,944	0	0	0	
337.40-07	Grant 5310	34,426	34,914	0	0	0	
337.60-03	City of PC- Utility Assist	11,241	11,053	10,000	10,000	0	
337.70-06	Flagler Co School Bd	10,000	10,000	10,000	10,000	0	
337.70-07	City of Bunnell	10,000	10,000	10,000	10,000	0	

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General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues (continued)</b>							
341.21-00	Gas Reimb - Outside Agencies	495,502	521,531	500,000	640,000	140,000	
341.22-01	Outside Agencies	21,475	16,911	20,000	25,000	5,000	
341.52-00	Sheriff Fees	69,718	82,924	50,000	75,000	25,000	Estimated Fees Based on Actuals
341.52-02	Inmate Fees	87,313	104,737	85,000	85,000	0	Estimated Fees Based on Actuals
341.52-03	Fingerprinting Services	4,658	4,818	5,000	4,000	(1,000)	
341.52-04	Traffic Reports - FS 321.23	7,179	7,219	1,500	6,500	5,000	
341.52-05	Background Checks	5,319	5,034	2,000	4,500	2,500	
341.91-00	Value Adj Brd Filing	830	690	400	400	0	
341.92-00	Staff time/admin chgs	21,743	1,217	80,000	50,000	(30,000)	
341.92-08	Constitutional Officers	15,355	311	0	0	0	
341.92-10	Other Gvt - Service Chgs	420	0	0	0	0	
341.92-11	Staff Time - Equip Chgs	561	420	0	0	0	
341.92-12	Staff Time - Labor Chgs	1,020	540	0	0	0	
341.95-01	Libr - Passport Admin fee	74,222	80,960	75,000	100,000	25,000	Conservative Decrease Due to COVID-19
342.20-01	Annual Fire Inspection	360	180	1,000	200	(800)	
342.20-02	Fire Personnel Standby	2,095	1,785	2,000	2,500	500	
342.60-00	Ambulance Fees	1,838,540	(277,762)	0	0	0	
342.60-02	Medicaid Supplmt Payment	202,302	217,439	90,000	210,000	120,000	
342.60-03	Ambulance Fees	2,292,717	2,719,222	2,000,000	2,500,000	500,000	
342.61-00	Helicopter EMS Services	0	8,479	0	0	0	
342.61-01	Helicopter Fees	48,128	56,897	30,000	50,000	20,000	Billing Performed by Contractor
344.30-01	Bus Fares	132,828	100,980	160,000	120,000	(40,000)	
344.92-12	Staff Time - Labor Chgs	163,534	164,778	0	0	0	
346.90-01	Adult Day Care fees	18,477	8,186	30,000	28,000	(2,000)	
346.90-02	Comm Care - Elderly Copay	8,846	12,949	8,000	10,000	2,000	
346.90-06	Medwaiver Reimb	43,311	10,731	100,000	85,000	(15,000)	
346.90-09	ADI Co-pays	8,066	9,120	10,000	9,000	(1,000)	
347.10-01	Cards	2,608	3,064	2,460	3,700	1,240	
347.10-02	Copies / Print out Fees	13,005	15,755	9,000	15,400	6,400	
347.10-03	Processing Fees	1,396	1,757	3,600	2,200	(1,400)	
347.10-04	Library Convenience Fee	412	3,314	1,080	4,000	2,920	
347.29-00	Recreation Fees	20,463	48,430	45,000	60,000	15,000	
347.29-01	Princess Place Preserve	18,649	32,107	20,000	30,000	10,000	

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**General Fund Revenues**

**General Fund**

Fund 001: Dept. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues (continued)</b>							
347.29-02	Bull Creek - RV Camping	72,553	110,889	79,333	85,000	5,667	
347.29-03	Bull Creek - Boat Slips	771	785	1,000	750	(250)	
347.29-05	Bull Creek - Facility Usage	358	234	700	350	(350)	
347.29-11	Princess Pl Eco Cottages	80,625	122,120	79,480	100,000	20,520	
349.06-00	Fire Inspection Review	2,933	3,869	3,000	3,500	500	
351.10-02	CRIM Just Educ / Training	3,420	4,699	4,000	4,000	0	
351.12-00	Fines for Automation	49,792	51,879	0	0	0	Moved to Fund 182
351.20-01	Cir Crt Criminal Judgment	15,000	400	0	0	0	
352.00-00	Library Fines	4,950	7,052	7,000	6,500	(500)	
354.11-00	Driver Ed TF (ord 2003-07)	26,842	27,426	30,000	30,000	0	
361.10-00	Interest - MMIA & Investments	491,779	63,957	50,000	65,000	15,000	Estimated Based on Actuals
361.14-02	Tax Coll Ambulance Intrst	4	2	0	0	0	
362.01-02	Bings Bait Shop Rent	8,200	8,680	10,320	10,320	0	
362.01-04	Bull Creek Restaurant Rnt	9,000	11,000	12,000	12,000	0	
362.01-05	Billboard Rentals	0	1,875	0	0	0	
362.01-06	Hist Courthouse Rental	64,844	86,459	88,880	95,190	6,310	
362.01-07	Graham Swamp Tower Rental	42,611	49,184	50,659	52,179	1,520	Increased Rent
362.01-09	License Agreement - Non Tax	400	500	0	0	0	
364.41-00	Sale - Fixed Assets	1,650,400	702,820	0	0	0	
364.41-11	Surplus Sale - Taxable	4,841	4,150	0	0	0	
364.41-12	Surplus Sales - Non Tax	5,047	0	0	0	0	
366.01-00	Contributions in Aid	10,000	25,000	1,000	1,000	0	
366.03-00	Donations	14,115	1,800	0	0	0	
366.03-01	Meal Sites-Sen Serv Cl	378	0	650	350	(300)	
366.03-02	Transportation - Senior Srv	183	20	600	200	(400)	
366.03-03	Meals on Wheels - C2	4,473	7,147	3,000	6,000	3,000	
366.03-05	Comm Servs - Wickline Ctr	7,647	700	4,500	1,000	(3,500)	
366.03-06	EMS Donations	3,920	3,460	3,000	3,000	0	
366.03-11	Safe Haven	0	0	14,781	0	(14,781)	
366.05-00	Donations - Princess Place	37,000	3,257	2,000	42,000	40,000	Native American Festival
366.12-01	Title 3B Homemaking Donation	355	320	250	325	75	

(continued on next page)

General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues (continued)</b>							
369.01-00	Admin Fee on Fleet / Fuel	43,993	39,250	40,000	40,000	0	
369.30-00	Refund - Prior Year Expense	26,020	24,433	0	0	0	
369.43-00	Reimb Labor /Veh / Other	205,931	169,550	207,000	207,000	0	
369.90-00	Miscellaneous	27,270	66,525	0	0	0	
369.90-04	Advertising Income	24,120	63,840	35,000	35,000	0	
369.90-08	Emerg Svcs	485	210	0	0	0	
369.90-15	Library Used Book Sales	2,658	2,375	0	0	0	
386.20-00	Excess Fees Clerk of Crt	336,634	140,890	100,000	100,000	0	Estimated Excess Fees Based on Actuals
386.20-01	Clerk - Workers Comp Adj	161	39	0	0	0	
386.20-02	COURT APPROPRIATION	0	250,000	0	0	0	
386.40-10	Law Enforcement	3,158,768	(87,986)	0	50,000	50,000	
386.40-20	Jail Department	250,507	(1,061)	0	0	0	
386.40-40	Bailiff	165,639	96,769	50,000	0	(50,000)	
386.41-02	Technology	84,966	108,330	128,375	164,646	36,271	Estimated Excess Fees Based on Actuals
386.41-03	Reimb for Goods & Servs	805	0	0	0	0	
386.60-00	Transfer From Prop App	127,683	98,580	50,000	100,000	50,000	Estimated Excess Fees Based on Actuals
386.60-01	Prop App - Workers Comp Adj	467	138	0	0	0	
386.60-02	ESRI Contribution	0	10,000	10,000	10,000	0	
386.70-00	Excess Fees - Tax Collector	1,212,070	1,013,078	800,000	800,000	0	Estimated Excess Fees Based on Actuals
386.70-01	Tax Coll - Workers Comp Adj	107	28	0	0	0	
386.71-01	Internet Service	22,200	26,384	22,452	22,452	0	
386.80-00	Excess Fees - Super of Elect	27,539	126,710	15,000	0	(15,000)	Estimated Excess Fees Based on Actuals
386.80-01	SOE - Workers Comp Adj	30	9	0	0	0	
393.10-02	Accident Damage to Property	82,758	47,720	0	0	0	
399.00-00	Cash Carry Forward	0	0	31,939,167	26,536,537	(5,402,630)	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Revenues</b>		<b>91,776,811</b>	<b>90,153,133</b>	<b>123,246,369</b>	<b>130,635,740</b>	<b>7,389,371</b>	<b>6.00%</b>



Board of County Commissioners

General Fund

Fund 001: Dept. 0100		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
511.10-11	Salaries	277,535	292,430	306,385	307,815	1,430	F.S. 145.031
511.10-xx	Employee Benefits	161,177	168,989	203,096	212,429	9,333	
<b>Total Personnel Services</b>		<b>438,712</b>	<b>461,419</b>	<b>509,481</b>	<b>520,244</b>	<b>10,763</b>	
511.31-10	Professional Services	81,000	102,000	117,000	117,000	0	Lobbyists
511.34-10	Other Contracted Services	0	0	50	50	0	
511.40-10	Travel/Conference	6,089	4,866	25,400	28,838	3,438	FAC Conferences and Classes
511.41-01	Devices and Accessories	3,016	176	1,000	1,000	0	
511.41-10	Communications Recurring	3,125	3,282	3,600	3,600	0	
511.42-01	Postage Expense	202	5,239	3,000	3,000	0	
511.47-10	Printing & Binding	529	172	250	250	0	
511.49-10	Other Current Charges	0	727	1,450	1,450	0	
511.49-13	Service Awards/Recognition	5,977	0	100	100	0	
511.49-15	Advertising	27	0	3,000	3,000	0	
511.51-10	Office Supplies	0	21	500	500	0	
511.51-11	Office Equipment	484	0	150	150	0	
511.52-12	Other Operating Expenses	0	331	575	575	0	
511.52-20	Clothing & Wearing Apparel	0	72	0	0	0	
511.52-30	Data Processing Software	510	333	399	399	0	Adobe
511.54.01	Training/Educational Cost	0	600	0	0	0	
511.54-10	Publications/Memberships	9,662	10,731	62,313	62,313	0	NEFRC Dues Moved from Pooled
511.55-03	Conference/Seminar	4,875	5,599	11,215	13,680	2,465	
<b>Total Operating Expenditures</b>		<b>115,496</b>	<b>134,149</b>	<b>230,002</b>	<b>235,905</b>	<b>5,903</b>	
						<b>Overall Expenditure Increase/Decrease:</b>	
<b>Total Expenditures</b>		<b>554,208</b>	<b>595,568</b>	<b>739,483</b>	<b>756,149</b>	<b>16,666</b>	<b>2.25%</b>

## Administration

General Fund

Fund 001: Dept. 0200		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
512.10-11	Salaries	313,648	495,532	612,414	642,743	30,329	Department Reorganization
512.10-14	Overtime	2,315	0	0	0	0	
512.10-xx	Employee Benefits	106,335	182,705	261,399	283,480	22,081	
<b>Total Personnel Services</b>		<b>422,298</b>	<b>678,237</b>	<b>873,813</b>	<b>926,223</b>	<b>52,410</b>	
512.34-10	Other Contracted Services	0	64	100	0	(100)	
512.40-10	Travel Expenses	1,604	95	6,590	8,000	1,410	FAC, FRMA, & ICCMA
512.41-01	Devices and Accessories	1,151	695	1,000	1,000	0	
512.41-10	Communications Recurring	2,024	2,458	3,600	2,400	(1,200)	
512.42-01	Postage Expense	274	57	800	400	(400)	
512.44-10	Rentals & Leases	3,602	3,602	3,602	3,602	0	Postage Machine Lease
512.45-60	Other insurance and bonds	0	242	0	0	0	
512.46-30	Maintenance Agreements	1,679	722	3,000	3,000	0	
512.47-10	Printing & Binding	21	106	380	300	(80)	
512.48-10	Promotional Activities	0	0	0	0	0	
512.49-10	Other Current Charges	144	5,019	200	200	0	
512.49-15	Advertising	0	0	250	250	0	Public Notices
512.51-10	Office Supplies	966	500	650	650	0	
512.51-11	Office Equipment	1,152	1,547	750	750	0	
512.52-10	Gas Oil & Lubricants	0	0	250	250	0	
512.52-12	Other Operating Expenses	795	667	50,500	60,000	9,500	Employee Recognition & Community Engagement
512.52-20	Clothing & Wearing Apparel	54	0	250	250	0	
512.54-10	Publications/Memberships	14,298	9,916	13,194	15,733	2,539	FAC, FCCMA, FACM, ICCMA Dues & FRMA Membership
512.55-01	Training/Educational Cost	495	495	0	0	0	
512.55-03	Conference/Seminar Registration	885	1,257	3,105	3,320	215	FAC, FRMA, & ICCMA
<b>Total Operating Expenditures</b>		<b>29,144</b>	<b>27,442</b>	<b>88,221</b>	<b>100,105</b>	<b>11,884</b>	
<b>Total Expenditures</b>		<b>451,442</b>	<b>705,679</b>	<b>962,034</b>	<b>1,026,328</b>	<b>64,294</b>	<b>Overall Expenditure Increase/Decrease: 6.68%</b>

**Administration - Communications**

**General Fund**

Fund 001: Dept. 0204		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
519.10-12	Regular Salaries	2,750	218,476	218,331	266,951	48,620	Department Reorganization
519.10-14	Overtime	0	5	0	0	0	
519.10-xx	Employee Benefits	527	76,450	80,239	95,577	15,338	
<b>Total Personnel Services</b>		<b>3,277</b>	<b>294,931</b>	<b>298,570</b>	<b>362,528</b>	<b>63,958</b>	
519.34-10	Other Contracted Services	0	18,085	40,500	29,000	(11,500)	Website
519.40-10	Travel	0	0	2,000	2,300	300	
519.41-01	Communications Devices & Accessories	0	2,399	500	500	0	
519.41-10	Communications Recurring	0	1,717	1,800	2,400	600	
519.41-20	Communications Install/Repair	0	0	0	0	0	
519.42-01	Postage	0	133	500	500	0	
519.46-30	Maintenance Agreements	0	30,212	19,000	500	(18,500)	Copier Maintenance
519.46-40	Small Tools and Equipment	0	8,699	500	500	0	
519.47-10	Printing and Binding	0	786	1,000	25,000	24,000	Community Engagement and Marketing
519.49-15	Advertising	0	2,700	5,000	5,000	0	Marketing Campaigns
519.51-10	Office Supplies	0	539	1,000	1,000	0	
519.51-11	Office Equipment	0	14,898	3,000	3,000	0	
519.52-12	Other Operating Expenses	0	4,228	2,000	2,000	0	
519.52-20	Clothing and Wearing Apparel	0	424	1,000	0	(1,000)	
519.52-30	Data Processing Software	0	10,460	14,000	5,000	(9,000)	Creative Cloud, Social Media Software
519.54-10	Publications/Memberships	0	1,751	1,250	1,250	0	
519.55-01	Training/Educational Costs	0	4,519	3,000	3,000	0	
519.55-03	Conferences/Seminar Registration	0	25	1,000	1,350	350	
<b>Total Operating Expenditures</b>		<b>0</b>	<b>101,575</b>	<b>97,050</b>	<b>82,300</b>	<b>(14,750)</b>	
<b>Total Expenditures</b>		<b>3,277</b>	<b>396,506</b>	<b>395,620</b>	<b>444,828</b>	<b>49,208</b>	<b>Overall Expenditure Increase/Decrease: 12.44%</b>

**Economic Development**

**General Fund**

Fund 001: Dept. 0205	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
	<b>Expenditures</b>						
559.10-12	Salaries	136,350	97,245	100,189	106,736	6,547	
559.10-xx	Employee Benefits	49,466	30,244	32,521	35,275	2,754	
	<b>Total Personnel Services</b>	<b>185,816</b>	<b>127,489</b>	<b>132,710</b>	<b>142,011</b>	<b>9,301</b>	
559.31-10	Professional Services	12,000	0	0	0	0	
559.34-10	Other Contracted Services	6,000	0	7,500	0	(7,500)	
559.40-10	Travel Expenses	768	0	0	2,000	2,000	
559.41-01	Devices and Accessories	37	12	0	0	0	
559.41-10	Communications Recurring	1,040	539	0	550	550	
559.42-01	Postage	949	0	250	250	0	
559.45-20	Vehicle Insurance	244	0	0	0	0	
559.46-20	Vehicle Repair & Maintenance	222	0	0	0	0	
559.46-30	Maintenance Agreements	344	58	500	100	(400)	
559.46-40	Small Tools & Equipment	0	0	100	0	(100)	
559.47-10	Printing & Binding	1,785	66	5,000	1,000	(4,000)	Proposal Booklets
559.48-10	Promotional Activities	10,891	20	2,000	2,000	0	
559.49-15	Advertising	0	0	2,000	5,000	3,000	Promote Strategic Plan Initiatives
559.51-10	Office Supplies	331	11	400	1,000	600	
559.51-11	Office Equipment	177	0	0	0	0	
559.52-10	Gas, Oil & Lubricants	185	0	0	0	0	
559.52-12	Other Operating Expenses	3,126	260	500	0	(500)	
559.52-30	Data Processing Software	22,814	10,681	10,000	10,000	0	GIS Planning, Web Tec
559.54-10	Publications/Memberships	24,681	26,400	26,271	26,521	250	Jax USA, Flagler Chamber
559.55-01	Training/Education	19	0	0	0	0	
559.55-03	Conference/ Seminar Regist	849	0	0	4,000	4,000	Professional Development, Networking Events
	<b>Total Operating Expenditures</b>	<b>86,462</b>	<b>38,047</b>	<b>54,521</b>	<b>52,421</b>	<b>(2,100)</b>	
							<b>Overall Expenditure Increase/Decrease:</b>
<b>Total Expenditures</b>		<b>272,278</b>	<b>165,536</b>	<b>187,231</b>	<b>194,432</b>	<b>7,201</b>	<b>3.85%</b>

**Land Management**

**General Fund**

Fund 001: Dept. 0206		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
515.10-12	Regular Salaries	199,177	233,695	225,785	231,310	5,525	
515.10-14	Overtime	309	0	2,000	2,000	0	
515.10-xx	Employee Benefits	71,100	85,854	87,094	91,813	4,719	
<b>Total Personnel Services</b>		<b>270,586</b>	<b>319,549</b>	<b>314,879</b>	<b>325,123</b>	<b>10,244</b>	
515.31-10	Professional Services	24,361	28,682	10,000	30,000	20,000	Unplanned Survey & Appraisal Work
515.34-10	Other Contracted Services	26,797	13,599	30,000	30,000	0	Derelict Vessels & General Tree Work
515.34-20	Governmental Service	5,239	3,981	8,375	37,040	28,665	FDOT Fuel Monitoring/R&B Gas Tax
515.40-10	Travel Expenses	843	670	1,250	2,800	1,550	
515.41-01	Devices & Accessories	837	2,208	0	1,000	1,000	
515.41-10	Communications/Devices	2,581	3,554	2,760	5,000	2,240	Radio User Fees
515.41-20	Communications/Repairs	0	99	0	100	100	
515.42-01	Postage	9	123	50	150	100	
515.44-10	Rentals & Leases	5,952	25,324	2,503	6,500	3,997	Radio Rental Fees
515.45-20	Vehicle Insurance	733	988	1,225	1,500	275	
515.46-10	Building/ Equipment Repairs	1,924	749	1,000	1,000	0	
515.46-20	Vehicle Repair	3,119	6,366	10,000	14,000	4,000	Repairs for Vehicles, Heavy Equip. & UTVs
515.46-40	Small Tools & Equipment	4,810	10,104	3,000	8,000	5,000	Forestry Tools for Supervisor/Tables, Tents
515.48-10	Promotional Activities	0	0	0	250	250	
515.49-10	Other Current Chrgs/ Oblig	90	574	0	300	300	
515.49-15	Advertising	0	0	0	250	250	
515.51-10	Office Supplies/Printing Binding	32	73	0	625	625	
515.51-11	Office Equipment	0	452	0	750	750	
515.52-10	Gas, Oil & Lubricants	2,642	4,356	3,000	4,500	1,500	
515.52-12	Other Operating Expenses	1,611	1,840	250	1,500	1,250	Bottled Water
515.52-20	Clothing & Wearing Apparel	603	0	1,500	6,000	4,500	New FTE Fire PPE/New Fire Shelters and PPE 3 Staff
515.54-10	Publications/Memberships	238	62	100	300	200	Herbicide License Renewal
515.55-01	Training/ Education	675	280	0	2,300	2,300	Herbicide License x 3, Fire Cont. Education, Training
515.55-03	Conference/Seminar	380	275	485	375	(110)	
515.34-24	Tortoise Relocation	0	155	0	0	0	
519.34-90	Taxes & Assessments	0	0	5,000	4,300	(700)	Assessments for County Owned Properties
<b>Total Operating Expenditures</b>		<b>83,476</b>	<b>104,514</b>	<b>80,498</b>	<b>158,540</b>	<b>78,042</b>	
515.64-10	Equipment	21,215	76,647	0	0	0	
<b>Total Capital Expenditures</b>		<b>21,215</b>	<b>76,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	
522.81-15	Aid to other govt - DOF	0	0	18,473	18,480	7	DOF Fire Control Assessment
<b>Total Grants &amp; Aids Expenditures</b>		<b>0</b>	<b>0</b>	<b>18,473</b>	<b>18,480</b>	<b>7</b>	
<b>Total Expenditures</b>		<b>375,277</b>	<b>500,710</b>	<b>413,850</b>	<b>502,143</b>	<b>88,293</b>	<b>Overall Expenditure Increase/Decrease: 21.33%</b>

**Natural Resource Land**

**General Fund**

Fund 001: Dept. 0208	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
515.31-10	Professional Services						
	Bulow (Project #875553)	0	0	70,919	64,901	(6,018)	Future Use
	Graham Swamp (Project #202553)	0	0	119,987	152,367	32,380	Future Use
	Haw Creek (Project #220553)	0	0	50,303	50,216	(87)	Future Use
	Hunters Ridge (Project #780091)	0	0	496,246	386,755	(109,491)	Future Use
	Malacompra (Project #280553)	0	0	68,493	93,440	24,947	Future Use
	Princess Place (Project #31053L)	0	0	22,634	19,904	(2,730)	Future Use
515.34-10	Other Contracted Services						
	Malacompra (Project #280553)	0	0	25,000	0	(25,000)	Security
	Hunters Ridge (Project #780091)	0	0	0	60,000	60,000	Required Management - Firelines
515.34-20	Governmental Service						
	Bulow (Project #875553)	0	0	1,760	1,760	0	Fire Lines
	Haw Creek (Project #220553)	0	0	1,760	1,760	0	Fire Lines
	Hunters Ridge (Project #780091)	0	0	20,000	0	(20,000)	Fire Lines
	Malacompra (Project #280553)	0	0	1,760	1,760	0	Fire Lines
	Princess Place (Project #31053L)	0	0	1,760	1,760	0	Fire Lines
537.34-24	Tortoise Relocation						
	Tortoise Relocation (Project #000553)	0	0	1,500	1,500	0	Financial Assurance
	Tortoise Relocation (Project #000553)	0	0	44,823	21,464	(23,359)	Future Use
	Tortoise Relocation (Project #000553)	0	0	0	8,000	8,000	Mulcher Rental
	<b>Total Operating Expenditures</b>	<b>0</b>	<b>0</b>	<b>926,945</b>	<b>865,587</b>	<b>(45,999)</b>	
515.63-10	Improvements Other Than Bldg						
	Hunters Ridge (Project #780091)	0	0	55,070	55,070	0	Financial Assurance
	Hunters Ridge (Project #780091)	0	0	163,750	163,750	0	Perpetual Management
	<b>Total Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>218,820</b>	<b>218,820</b>	<b>0</b>	
						<b>Overall Expenditure Increase/Decrease:</b>	
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>1,145,765</b>	<b>1,084,407</b>	<b>(45,999)</b>	<b>-4.01%</b>

**Project Totals Summary**

Bulow (Project #875553)	66,661
Graham Swamp (Project #202553)	152,367
Haw Creek (Project #220553)	51,976
Hunters Ridge (Project #780091)	665,575
Malacompra (Project #280553)	95,200
Princess Place (Project #31053L)	21,664
Tortoise Relocation (Project #000553)	22,964
<b>Total</b>	<b>1,076,407</b>

**Description:**

These funds were previously included as part of the 001-0206 Land Management budget.

**Human Resources**

**General Fund**

Fund 001: Dept. 0210		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
513.10-12	Regular Salaries	173,398	238,522	325,198	373,114	47,916	HR Manager Added FY 22
513.10-14	Overtime	564		0	0	0	
513.10-xx	Employee Benefits	62,992	89,224	153,284	155,310	2,026	Includes Expense Previously in Pooled
<b>Total Personnel Services</b>		<b>236,954</b>	<b>327,746</b>	<b>478,482</b>	<b>528,424</b>	<b>49,942</b>	
513.31-10	Professional Services	40,833	63,422	33,125	57,000	23,875	EAP Contract increase & Legal Services
513.34-10	Other Contracted Services	44,487	7,369	7,200	6,600	(600)	Increased Fingerprinting & Background Check Info
513.40-10	Travel Expenses	1,414	81	3,400	3,000	(400)	
513.41-11	Communications Recurring	1,099	1,375	0	0	0	
513.42-01	Postage	227	304	275	275	0	
513.45-20	Vehicle Insurance	0	247	250	250	0	
513.46-10	Building/Equipt Repairs	0	12	0	0	0	
513.46-20	Vehicle Repair	55	428	0	0	0	
513.46-30	Maintenance Agreements	816	903	2,000	2,000	0	
513.47-10	Printing & Binding	0	1,988	275	300	25	
513.49-12	Educational Reimbursement	0	0	30,000	30,000	0	Previously in Pooled
513.49-13	Service Awards/Recognition	168	2,151	3,000	3,000	0	
513.49-15	Advertising	14	1,056	1,500	4,200	2,700	Posting Vacancies with Outside Sources
513.51-10	Office Supplies	798	929	950	950	0	
513.51-11	Office Equipment	743	728	4,175	0	(4,175)	
513.52-10	Gas, Oil, & Lubricants	0	53	1,820	1,500	(320)	
513.52-12	Other Operating Expenses	174	2,505	760	760	0	
513.52-30	Data Processing Software	9,923	10,319	13,441	11,489	(1,952)	Neogov
513.54-10	Publications/Memberships	2,663	6,746	2,836	3,290	454	
513.55-01	Training/Educational Cost	13,715	12,484	75,500	75,500	0	Leadership Instructors
513.55-03	Conference Seminar Registration	623	(150)	1,780	4,380	2,600	
<b>Total Operating Expenditures</b>		<b>117,752</b>	<b>112,950</b>	<b>182,287</b>	<b>204,494</b>	<b>22,207</b>	
<b>Total Expenditures</b>		<b>354,706</b>	<b>440,696</b>	<b>660,769</b>	<b>732,918</b>	<b>72,149</b>	<b>Overall Expenditure Increase/Decrease: 10.92%</b>

County Attorney

General Fund

Fund 001: Dept. 0700		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
514.10-12	Regular Salaries	351,649	429,309	502,136	612,541	110,405	Deputy County Attorney Funded Full Year
514.10-14	Overtime	17,747	869	1,000	1,000	0	
514.10-xx	Employee Benefits	122,832	144,006	188,325	241,702	53,377	
	<b>Total Personnel Services</b>	<b>492,228</b>	<b>574,184</b>	<b>691,461</b>	<b>855,243</b>	<b>163,782</b>	
514.31-10	Professional Services	113,887	78,221	100,000	83,000	(17,000)	Decrease Due to Hiring of Deputy County Attorney
514.33-10	Court Reporting Services	773	434	2,000	2,000	0	
514.34-10	Other Contracted Services	3,374	28	12,000	12,000	0	
514.40-10	Travel	1,131	288	2,500	2,500	0	
514.41-01	Devices and Accessories	365	17	200	200	0	
514.41-10	Communications Recurring	1,013	1,331	2,000	2,000	0	
514.42-01	Postage Expense	86	74	250	250	0	
514.45-60	Other Insurance & Bonds	150	75	0	0	0	
514.46-30	Maintenance Agreements	591	265	800	800	0	
514.47-10	Printing & Binding	0	21	0	0	0	
514.49-15	Advertising	0	0	300	300	0	
514.49-17	Settlement	792	0	1,000	1,000	0	
514.51-10	Office Supplies	0	222	500	500	0	
514.51-11	Office Equipment	0	1,127	1,000	1,000	0	
514.52-12	Other Operating Expenses	0	16	500	500	0	
514.52-30	Data Processing Software	0	0	200	200	0	
514.54-10	Publications/Memberships	4,684	3,851	9,100	5,455	(3,645)	Fees Absorbed by Clerk
514.55-01	Training/Educational Costs	680	120	500	500	0	
514.55-03	Conference/Seminar Regist.	0	39	500	500	0	
	<b>Total Operating Expenditures</b>	<b>127,526</b>	<b>86,129</b>	<b>133,350</b>	<b>112,705</b>	<b>(20,645)</b>	
<b>Total Expenditures</b>		<b>619,754</b>	<b>660,313</b>	<b>824,811</b>	<b>967,948</b>	<b>143,137</b>	<b>Overall Expenditure Increase/Decrease: 17.35%</b>



Engineering

General Fund

Fund 001: Dept. 0800		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments				
<b>Expenditures</b>											
541.10-12	Regular Salaries	495,852	542,859	637,563	780,948	143,385	Asst Cty Engineer was budgeted bottom of paygrade				
541.10-13	Other Salaries & Wages	0	0	5,200	5,200	0					
541.10-14	Overtime	1,406	0	0	0	0					
541.10-xx	Employee Benefits	155,421	171,064	223,985	268,807	44,822					
<b>Total Personnel Services</b>		<b>652,679</b>	<b>713,923</b>	<b>866,748</b>	<b>1,054,955</b>	<b>188,207</b>					
541.31-10	Professional Services	900	0	0	0	0					
541.34-10	Other Contracted Services	350	775	0	500	500	Shredding				
541.34-20	Governmental Services	0	0	2,536	2,036	(500)					
541.40-10	Travel Expenses	0	0	3,000	3,000	0					
541.41-01	Devices and Accessories	223	0	0	500	500					
541.41-10	Communications	519	550	1,300	800	(500)					
541.42-01	Postage Expense	5,495	146	700	700	0					
541.44-10	Rentals & Leases	0	1,334	1,335	1,350	15	Copier Lease				
541.45-20	Vehicle Insurance	978	988	1,037	1,179	142					
541.45-60	Other Insurance & Bonds	108	0	0	0	0					
541.46-10	Building/Equipment Repairs	0	0	400	385	(15)					
541.46-20	Vehicle Repair	290	613	700	700	0					
541.46-30	Maintenance Agreements	2,035	656	4,717	4,717	0					
541.46-40	Small Tools & Equipment	0	613	400	400	0					
541.47-10	Printing & Binding	0	98	200	200	0					
541.49-10	Other Current Charges	0	15	1,000	858	(142)					
541.49-13	Service Awards/Recognition	0	95	0	0	0					
541.49-15	Advertising	5,284	2,029	1,400	1,400	0	Legal Ads for Bids & Permits				
541.51-10	Office Supplies	2,223	352	2,500	2,500	0					
541.51-11	Office Equipment	124	642	6,120	4,120	(2,000)	Equipment for New Position				
541.52-10	Gas, Oil & Lubricants	732	360	3,000	5,000	2,000					
541.52-12	Other Operating Expenses	383	298	200	200	0					
541.52-20	Clothing & Wearing Apparel	0	0	100	100	0					
541.52-30	Data Processing Software	2,150	2,395	2,777	0	(2,777)					
541.54-10	Publications/Memberships	1,854	2,139	3,415	14,346	10,931	Approved DU for BeachWatch Membership				
541.55-01	Employee Education/Training	275	553	6,500	7,250	750	FSBOA, APWA, FACERS Conferences				
541.55-03	Conference/Seminar Regist	375	1,276	2,000	2,000	0					
<b>Total Operating Expenditures</b>		<b>24,298</b>	<b>15,927</b>	<b>45,337</b>	<b>54,241</b>	<b>8,904</b>					
541.64-10	Equipment	0	0	27,620	0	(27,620)					
<b>Total Capital Expenditures</b>		<b>0</b>	<b>0</b>	<b>27,620</b>	<b>0</b>	<b>(27,620)</b>					
<b>Total Expenditures</b>						<b>676,977</b>	<b>729,850</b>	<b>939,705</b>	<b>1,109,196</b>	<b>169,491</b>	<b>18.04%</b>
<b>Overall Expenditure Increase/Decrease:</b>											

**Financial Services - Budget**

**General Fund**

<b>Fund 001:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 0201</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
	<b>Expenditures</b>						
513.10-12	Regular Salaries	301,899	381,808	448,718	611,235	162,517	Reorganization
513.10-14	Overtime	793	317	0	500	500	
513.10-xx	Employee Benefits	114,744	146,367	180,876	243,758	62,882	
	<b>Total Personnel Services</b>	<b>417,436</b>	<b>528,492</b>	<b>629,594</b>	<b>855,493</b>	<b>225,899</b>	
513.34-10	Other Contracted Services	2	0	25	25	0	
513.40-10	Travel	191	2,362	9,682	14,988	5,306	FGFOA Conferences, 1 additional FTE per Conf.
513.41-01	Devices and Accessories	32	0	0	0	0	
513.41-10	Communications Recurring	439	830	600	600	0	Directors Cellphone
513.42-01	Postage Expense	14	15	40	20	(20)	
513.46-30	Maintenance Agreements	1,142	1,440	1,800	1,800	0	Copier
513.47-10	Printing & Binding	38	365	50	50	0	
513.49-10	Other Current Charges & Oblig	765	665	665	665	0	
513.49-15	Advertising	3,633	1,083	4,700	5,300	600	Public Hearing, Carryforward, & Mid-year Notices
513.51-10	Office Supplies	989	685	1,333	1,000	(333)	
513.51-11	Office Equipment	1,227	666	1,100	1,000	(100)	
513.52-12	Other Operating Expenses	12	300	0	0	0	
513.54-10	Publications/Memberships	509	415	1,290	1,420	130	FGFOA & GFOA
513.55-01	Training/Educational Cost	1,345	1,805	1,900	1,900	0	
513.55-03	Conference/Seminar Regist	1,230	2,330	3,800	4,735	935	
	<b>Total Operating Expenditures</b>	<b>11,568</b>	<b>12,961</b>	<b>26,985</b>	<b>33,503</b>	<b>6,518</b>	
							<b>Overall Expenditure Increase/Decrease:</b>
	<b>Total Expenditures</b>	<b>429,004</b>	<b>541,453</b>	<b>656,579</b>	<b>888,996</b>	<b>232,417</b>	<b>35.40%</b>

**Financial Services - Purchasing**

**General Fund**

Fund 001: Dept. 0202		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments				
<b>Expenditures</b>											
513.10-12	Regular Salaries	192,482	214,764	270,359	399,982	129,623	4% COLA, 1.0 FTE from Reorganization				
513.10-14	Overtime	1,743	694	500	1,500	1,000					
513.10-xx	Employee Benefits	63,154	88,855	113,485	171,136	57,651					
<b>Total Personnel Services</b>		<b>257,379</b>	<b>304,313</b>	<b>384,344</b>	<b>572,618</b>	<b>188,274</b>					
513.34-10	Other Contracted Services	0	20,960	0	25	25					
513.40-10	Travel Expenses	1,826	2,066	2,700	4,155	1,455					
513.41-10	Communications	377	482	360	720	360					
513.42-01	Postage Expense	138	73	50	50	0					
513.44-10	Rentals and Leases	3,839	3,021	3,160	3,700	540					
513.45-20	Vehicle Insurance	0	494	250	600	350					
513.46-10	Building/Equipmt Repairs	1,486	0	0	0	0					
513.46-20	Vehicle Repair	98	18	200	500	300					
513.46-30	Maintenance Agreements	193	283	3,100	550	(2,550)	FM Live Cloud System Moved to Fleet				
513.46-40	Small Tools & Equipmt	478	0	0	0	0					
513.47-10	Printing and Binding	69	45	50	50	0					
513.49-10	Other Current Charges & Oblig	0	0	0	0	0					
513.49-15	Advertising	180	0	500	500	0					
513.51-10	Office Supplies	1,214	144	760	500	(260)					
513.51-11	Office Equipment	1,641	401	1,000	500	(500)					
513.52-10	Gas, Oil & Lubricants	255	81	100	2,028	1,928					
513.52-12	Other Operating Expenses	(2,265)	(4,169)	0	0	0					
513.52-30	Data Processing Software	3,000	28,648	9,528	3,000	(6,528)	FM Live Cloud Hosting & Licensing Moved to Fleet				
513.54-10	Publications/Memberships	1,544	4,091	1,145	1,540	395					
513.55-01	Training/Educational Cost	4,854	6,132	4,160	4,160	0					
513.55-03	Conference/Seminar Regist	967	850	600	1,200	600					
<b>Total Operating Expenditures</b>		<b>19,894</b>	<b>63,620</b>	<b>27,663</b>	<b>23,778</b>	<b>(3,885)</b>					
513.64-10	Equipment	0	0	11,000	0	(11,000)					
<b>Total Capital Expenditures</b>		<b>0</b>	<b>0</b>	<b>11,000</b>	<b>0</b>	<b>(11,000)</b>					
<b>Total Expenditures</b>						<b>277,273</b>	<b>367,933</b>	<b>423,007</b>	<b>596,396</b>	<b>173,389</b>	<b>Overall Expenditure Increase/Decrease: 40.99%</b>

Innovation Technology - IT Department

General Fund

Fund 001: Dept. 0203		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments				
<b>Expenditures</b>											
519.10-12	Regular Salaries	553,709	605,042	671,015	807,393	136,378	Two IT Support Specialist I positions added in FY-22				
519.10-14	Overtime	9,073	894	5,000	5,000	0					
519.10-xx	Employee Benefits	203,642	217,351	249,510	303,189	53,679					
<b>Total Personnel Services</b>		<b>766,424</b>	<b>823,287</b>	<b>925,525</b>	<b>1,115,582</b>	<b>190,057</b>					
519.31-10	Professional Services	0	1,800	0	0	0					
519.34-10	Other Contracted Services	378,177	337,453	9,200	34,250	25,050	Go Daddy, Smarsh, Mob Dev Mgt moved from Creative Media				
519.40-10	Travel/Training	891	3,136	6,000	6,000	0					
519.41-01	Devices & Accessories	6,810	7,120	14,000	15,000	1,000	Vertek Phones				
519.41-10	Communications Recurring	9,597	14,801	7,700	11,200	3,500	Cell Phones and Zoom Licenses				
519.42-01	Postage Expense	208	336	500	500	0					
519.44-10	Rentals & Leases	24,835	18,263	20,000	20,000	0	Copier Rentals All Depts				
519.45-10	General Liability Ins	368	194	2,100	3,000	900	Insurance for Drones				
519.45-20	Vehicle Insurance	1,736	1,976	1,925	2,200	275					
519.45-60	Other Insurance & Bonds	0	1,994	0	0	0					
519.46-10	Building & Equipment Repairs	9,076	44	32,000	42,000	10,000	Security System Repairs				
519.46-20	Vehicle Repair	2,473	1,923	3,000	4,800	1,800					
519.46-30	Maintenance Agreements	489,981	404,132	419,500	479,400	59,900	Tyler, Central Square, Office 365				
519.46-40	Small Tools & Equipment	3,291	2,574	31,000	31,000	0	Non-Capital Drones				
519.47-10	Printing & Binding	141	261	150	150	0					
519.49-15	Advertising	0	41	200	200	0					
519.51-10	Office Supplies	1,161	515	1,000	1,000	0					
519.51-11	Office Equipment	52,802	280,381	433,500	281,500	(152,000)	Countywide Replacements, Security, Library Self Check Out				
519.52-10	Gas, Oil & Lubricants	2,757	2,925	3,500	5,000	1,500					
519.52-12	Other Operating Expenses	2,099	713	2,000	4,000	2,000					
519.52-20	Clothing & Wearing Apparel	0	1,418	2,000	2,500	500					
519.52-30	Data Processing Software	58,326	64,637	29,500	35,000	5,500	Office 365				
519.54-10	Publications/Memberships	23,773	4,213	1,000	5,400	4,400					
519.55-01	Training/Educational Cost	3,545	3,473	2,500	5,000	2,500					
519.55-03	Conference/Seminar Regist	610	775	4,000	4,000	0					
<b>Total Operating Expenditures</b>		<b>1,072,657</b>	<b>1,155,098</b>	<b>1,026,275</b>	<b>993,100</b>	<b>(33,175)</b>					
519.64-10	Equipment	226,324	65,909	0	0	0	Funding in Capital Project Fund 316				
<b>Total Capital Expenditures</b>		<b>226,324</b>	<b>65,909</b>	<b>0</b>	<b>0</b>	<b>0</b>					
<b>Total Expenditures</b>						<b>2,065,405</b>	<b>2,044,294</b>	<b>1,951,800</b>	<b>2,108,682</b>	<b>156,882</b>	<b>8.04%</b>

Overall Expenditure Increase/Decrease:

**Innovation Technology - Public Safety Software**

**General Fund**

Fund 001: Dept. 0207		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
519.10-12	Regular Salaries	1,316	168,919	211,429	307,797	96,368	Two IT Support Specialist I positions added in FY-22
519.10-14	Overtime	0	58	1,250	1,250	0	
519.10-xx	Employee Benefits	266	59,964	82,154	118,776	36,622	
<b>Total Personnel Services</b>		<b>1,582</b>	<b>228,941</b>	<b>294,833</b>	<b>427,823</b>	<b>132,990</b>	
525.46-30	Maintenance Agreements	268,710	293,182	357,722	411,263	53,541	CAD Software
525.52-30	Data Processing Software	0	31,655	0	0	0	
525.55-03	Conferences/Seminars	0	6,300	7,500	7,500	0	
<b>Total Operating Expenditures</b>		<b>268,710</b>	<b>331,137</b>	<b>365,222</b>	<b>418,763</b>	<b>53,541</b>	
						<b>Overall Expenditure Increase/Decrease:</b>	
<b>Total Expenditures</b>		<b>270,292</b>	<b>560,078</b>	<b>660,055</b>	<b>846,586</b>	<b>186,531</b>	<b>28.26%</b>

**Extension Services**

**General Fund**

Fund 001: Dept. 2400		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenditures</b>							
537.10-12	Regular Salaries	171,426	191,519	208,864	223,668	14,804	
537.10-14	Overtime	26	0	0	0	0	
537.10-xx	Employee Benefits	33,560	44,713	59,687	64,913	5,226	
<b>Total Personnel Services</b>		<b>205,012</b>	<b>236,232</b>	<b>268,551</b>	<b>288,581</b>	<b>20,030</b>	
537.34-10	Other Contracted Services	1,191	292	20,860	20,856	(4)	SEA Grant Position from UF
537.40-10	Travel/Training	0	186	5,304	5,316	12	
537.41-01	Devices and Accessories	0	0	125	125	0	
537.41-10	Communications Recurring	8,453	7,091	10,248	10,360	112	
537.41-20	Communications Inst/Repr	0	0	260	0	(260)	
537.42-01	Postage Expense	97	0	50	50	0	
537.43-10	Utilities Expense	12,555	12,468	16,872	17,160	288	
537.45-20	Vehicle Insurance	489	494	780	885	105	
537.46-10	Building/Equipment Repairs	159	63	1,150	950	(200)	
537.46-20	Vehicle Repair	147	612	1,510	800	(710)	
537.46-30	Maintenance Agreements	1,955	1,064	2,800	1,750	(1,050)	Copier Maintenance
537.46-40	Small Tools & Equipment	445	1,891	1,200	1,100	(100)	
537.47-10	Printing & Binding	12	0	300	300	0	
537.49-10	Other Current Charges	35	35	35	70	35	
537.51-10	Office Supplies	852	600	2,172	1,580	(592)	
537.51-11	Office Equipment	250	0	1,959	5,959	4,000	Relacement of old furniture
537.52-10	Gas, Oil & Lube	419	359	3,240	1,950	(1,290)	
537.52-12	Other Operating Expenses	4,746	2,274	4,460	4,323	(137)	
537.54-10	Publications/Memberships	856	712	1,443	1,408	(35)	
537.55-01	Training/Educational Cost	0	0	150	150	0	
537.55-03	Conference/Seminar Registration	300	200	2,295	2,295	0	
<b>Total Operating Expenditures</b>		<b>32,961</b>	<b>28,341</b>	<b>77,213</b>	<b>77,387</b>	<b>174</b>	
<b>Total Expenditures</b>		<b>237,973</b>	<b>264,573</b>	<b>345,764</b>	<b>365,968</b>	<b>20,204</b>	<b>Overall Expenditure Increase/Decrease: 5.84%</b>

**Health & Human Services - Administration**

**General Fund**

<b>Fund 001:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 2706</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
	<b>Expenditures</b>						
569.10-12	Regular Salaries	157,460	224,023	319,593	283,564	(36,029)	
569.10-14	Overtime	49	0	0	0	0	
569.10-xx	Employee Benefits	58,499	81,791	112,073	98,779	(13,294)	
	<b>Total Personnel Services</b>	<b>216,008</b>	<b>305,814</b>	<b>431,666</b>	<b>382,343</b>	<b>(49,323)</b>	
569.34-10	Other Contracted Services	8	0	50	300	250	
569.40-10	Travel Expenses	0	0	50	800	750	
569.41-01	Devices and Accessories	37	0	0	0	0	
569.41-10	Communications Recurring	9,806	7,821	11,200	13,000	1,800	Rate Increase
569.43-10	Utilities Expense	6,098	5,992	6,700	10,000	3,300	FPL Rate Increase
569.45-60	Other insurance and Bonds	0	170	0	200	200	
569.46-10	Building/Equipment Repairs	28	0	500	1,200	700	
569.47-10	Printing & Binding	27	0	50	100	50	
569.51-10	Office Supplies	78	214	600	600	0	
569.51-11	Office Equipment	108	59	500	500	0	
569.52-12	Other Operating Expenses	11	16	50	300	250	
569.54-10	Publications/Membership	134	0	60	200	140	
569.55-03	Conference & Seminar Fees	595	0	90	800	710	
	<b>Total Operating Expenditures</b>	<b>16,930</b>	<b>14,272</b>	<b>19,850</b>	<b>28,000</b>	<b>8,150</b>	
	<b>Total Expenditures</b>	<b>232,938</b>	<b>320,086</b>	<b>451,516</b>	<b>410,343</b>	<b>(41,173)</b>	<b>Overall Expenditure Increase/Decrease: -9.12%</b>

Health & Human Services - Human Services

General Fund

Fund 001: Dept. 2700		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
569.10-12	Regular Salaries	173,057	187,420	182,583	202,439	19,856	
569.10-14	Overtime	27	0	0	0	0	
569.10-xx	Employee Benefits	70,637	73,524	76,033	83,147	7,114	
<b>Total Personnel Services</b>		<b>243,721</b>	<b>260,944</b>	<b>258,616</b>	<b>285,586</b>	<b>26,970</b>	
569.34-10	Other Contracted Services	42	940	170	170	0	Interpreting Services for ADA Compliance
569.41-10	Communications Recurring	81	0	0	0	0	
569.42-01	Postage	870	553	900	700	(200)	
569.46-10	Building/Equip Repairs	21	0	0	0	0	
569.46-30	Maintenance Agreements	445	284	690	690	0	
569.47-10	Printing & Binding	46	0	100	100	0	
569.51-10	Office Supplies	769	437	1,000	1,000	0	
569.51-11	Office Equip	0	497	250	800	550	
569.52-12	Other Operating Expenses	248	0	300	300	0	
569.52-30	Data Processing Software	0	0	11,600	0	(11,600)	FY 22 DU for Software
569.54-10	Publications/Memberships	0	0	365	400	35	
569.55-01	Training/Educational Cost	0	0	150	500	350	
569.55-03	Conference/Seminar Regist	0	0	100	500	400	Human Services Conference
529.34-10	Other Contracted Srvc (Sally's Safe Haven)	54,174	36,900	62,100	0	(62,100)	Contract ended
<b>Total Operating Expenditures</b>		<b>56,696</b>	<b>39,611</b>	<b>77,725</b>	<b>5,160</b>	<b>(72,565)</b>	
564.82-24	Aid to Children's Home Society	28,500	21,375	28,500	28,500	0	
572.82-16	Boys and Girls Club	30,000	30,000	30,000	30,000	0	
564.82-10	SMA Behavioral Health Services	173,300	173,300	173,300	173,300	0	
564.82-17	Early Learning Coalition	63,200	63,200	63,200	63,200	0	
564.82-18	Family Life Center	77,500	77,500	77,500	77,500	0	
564.82-19	Flagler Volunteer Svcs	0	0	25,000	25,000	0	
564.82-60	Flagler County Free Clinic	60,000	60,000	60,000	60,000	0	
564.82-61	Open Door Re-Entry & Recovery Ministry	9,000	9,000	9,000	9,000	0	
564.82-62	Cold Weather Shelter	0	4,250	24,000	24,000	0	
564.83-70	Grace Community Food Pantry	9,000	7,868	9,000	9,000	0	
572.81-01	Flagler County School Board	25,000	25,000	25,000	25,000	0	Belle Terre Swim & Racquet Club
<b>Total Outside Agency Funding</b>		<b>475,500</b>	<b>471,493</b>	<b>524,500</b>	<b>524,500</b>	<b>0</b>	

(continued on next page)



**Health & Human Services - Human Services**

**General Fund**

Fund 001: Dept. 2700	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenditures (continued)</b>							
561.31-60	Medicaid Reimb - Hospital/Nursing Home	1,313,486	1,338,930	1,397,097	1,397,097	0	Based on Proposed 100% County Funding
562.49-91	Wrtie offs/shortages	0	15,376	0	0	0	
562.83-73	Health Care Responsibility Act - HCRA	75,692	38,892	150,000	150,000	0	Based on Actuals/State Mandated Max \$430,044
564.83-71	Indigent Burial	7,500	8,800	9,000	9,000	0	
<b>Total State Mandated Costs</b>		<b>1,396,678</b>	<b>1,401,998</b>	<b>1,556,097</b>	<b>1,556,097</b>	<b>0</b>	
562.83-72	Indigent Health Care	81,070	67,354	130,000	120,000	(10,000)	
564.83-32	City of Palm Coast Utility Assistance	11,133	12,602	10,000	10,000	0	Actual Expense to be Based on City of PC Funding
564.83-76	Emergency Asst - Utilities/Rent	133,032	105,176	130,000	130,000	0	
<b>Total Public Assistance</b>		<b>225,235</b>	<b>185,132</b>	<b>270,000</b>	<b>260,000</b>	<b>(10,000)</b>	
<b>Total Expenditures</b>		<b>2,397,830</b>	<b>2,359,178</b>	<b>2,686,938</b>	<b>2,631,343</b>	<b>(55,595)</b>	<b>Overall Expenditure Increase/Decrease: -2.07%</b>

**STATE MANDATED FUNDING FOR HUMAN SERVICES**

**MEDICAID REIMBURSEMENT- HOSPITAL/NURSING HOME**

Reimbursement to the State for the County portion of Medicaid costs for hospitalization/nursing home services of Flagler County residents. The annual contribution is the total contribution for the prior fiscal year adjusted by the percentage change in state Medicaid expenditures and weighted by the county's Medicaid enrollees divided by the state enrollees as of March 1st each year. Notice of annual contribution is provided by June 1st each year.

**INDIGENT BURIAL**

Provide emergency cremations for those qualified, unclaimed individuals who die in Flagler County and are without resources. Burial is provided when the deceased is unclaimed or unidentified.

**HEALTH CARE RESPONSIBILTY ACT - HCRA**

Reimburses participating out-of-county hospitals at the Medicaid per diem rate for care provided to indigent County residents. Maximum financial obligation is \$4 per capita, all charges paid at Medicaid rates (uninsured, non-Medicaid eligible). Inpatient is max 45 days per state fiscal year, per individual, outpatient is \$1,500 limit per fiscal year.

**PUBLIC ASSISTANCE FUNDING FOR HUMAN SERVICES**

**INDIGENT HEALTH CARE**

Provides medical assistance and case management to persons whose income is below 200% of Federal poverty guidelines, who do not have resources to obtain medical care, are not eligible for any State or Federal program that provides such care and do not have sufficient third party insurance coverage.

**EMERGENCY ASSISTANCE**

Provides limited assistance to eligible County residents with past due rent or utility payments. Funds can also be paid toward the cost of the first month's rent to assist an individual in establishing a permanent residence. Funds can also be used toward first month's rent to assist an individual to move into a more affordable residence and/or prevent homelessness.

**OUTSIDE AGENCY FUNDING FOR HUMAN SERVICES**

**BOYS & GIRLS CLUB**

Year round (after school and summer) enrichment program for children/youth ages 6-18.

**FLAGLER COUNTY FREE CLINIC**

Free health care for Flagler residents who are not eligible for health insurance and are under 200% of the Federal Poverty Guidelines.

**OPEN DOOR RE-ENTRY & RECOVERY MINISTRY INC.**

Residential drug and alcohol abstinence-based recovery program for men and women in Flagler County. Provides case management/mentoring, counseling & meetings.

**CHILDREN'S HOME SOCIETY**

***Family Transition Program***

Family Home-based prevention/intervention services designed to keep families intact or assist in reunification.

***Flagler County Independent Living Referral Program***

Children's Home Society of Florida provides Flagler County young adults age 18-26 with referral services. A service designed to link Flagler county young adults with services to meet their overall well-being to include: case management, financial support, budgeting, credit building, career resources, supportive housing, and many other supportive services.

**FAMILY LIFE CENTER**

Emergency shelter and services for victims of domestic violence and their dependent children. Services are also provided for adult victims of sexual violence and their families.

**SMA BEHAVIORAL HEALTH SERVICES**

Emergency behavioral health services for adults including 24-hour screening, inpatient crisis stabilization and detox services. Residential addiction treatment for adults and adolescents. Outpatient substance abuse treatment for adolescents. Outpatient behavioral health treatment for adults including medication management, therapy and case management for individuals with severe mental illness who are arrested for minor crimes.

**FLAGLER COUNTY SCHOOL BOARD**

Operation and maintenance assistance for Belle Terre Swim & Racquet Club facility. Various programs are offered to members and the facility participates in the Silver Sneakers program.

**GRACE COMMUNITY FOOD PANTRY**

This funding subsidizes the purchase of food for the Grace Community Food Pantry operated by Pastor Charles Silano and community volunteers.

**THE COLD WEATHER SHELTER**

The Sheltering Tree provides those in need, whether homeless, nearly homeless or simply without heat with a safe warm shelter, food, and clothing when the weather is 40 degrees or colder (The Cold Weather Shelter). Free transportation is provided throughout the county by Flagler County Public Transportation.

**EARLY LEARNING COALITION of FLAGLER/VOLUSIA**

Helps at-risk families pay for quality child care services, allowing them to work and contribute to the community. ELCFV contracts with local businesses, both licensed and licensed exempt and centers as well as family child care homes.

**SALLY'S SAFE HAVEN FAMILY VISITATION CENTER OF FLAGLER COUNTY**

Supervised Visitation Centers provide supervised visitations for children in Foster Care, Family Law and Domestic Violence cases. Monitored exchanges of custody are provided for Family Law cases. Referrals are accepted from Community Partnership for Children, the Department of Children and Families, the Court or from Attorneys for the parties to the case.

**FLAGLER VOLUNTEER SERVICES**

Provides volunteer recruitment, orientation and training, referrals, matching coordination and placement as well as volunteer recognition to local non-profits and government agencies.

**Health & Human Services - Senior Services**

**General Fund**

Fund 001: Dept. 2701		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
<b>Expenditures</b>							
569.10-12	Regular Salaries	194,411	189,831	193,887	206,833	12,946	
569.10-14	Overtime	161	0	0	0	0	
569.10-xx	Employee Benefits	75,974	74,447	78,496	84,365	5,869	
<b>Total Personnel Services</b>		<b>270,546</b>	<b>264,278</b>	<b>272,383</b>	<b>291,198</b>	<b>18,815</b>	
569.34-02	Title III E In Home Respite	46,903	60,900	60,000	60,000	0	Grant Funded
569.34-02	Title III E In Home Respite - CARES	9,078	0	0	0	0	
569.34-05	Title IIIB Home Services	101,319	128,006	118,213	128,000	9,787	Grant Funded
569.34-05	Title IIIB Home Services - CARES	22,725	0	0	0	0	
569.34-06	ADI Home Services	79,541	82,439	110,169	120,000	9,831	Grant Funded
569.34-07	CCE Home Services	143,199	179,643	197,042	205,000	7,958	Grant Funded
569.34-10	Other Contracted Services	142	0	200	500	300	AHCA Required Background Screenings
569.41-10	Communications	135	173	1,685	1,700	15	3 Case Manager Monthly Cell Phone Service
569.42-01	Postage Expense	553	718	700	700	0	
569.44-10	Rentals & Leases	8,465	6,349	7,980	8,500	520	Medical Monitoring Units-Guardian Alert Button
569.45-20	Vehicle Insurance	1,222	988	1,000	1,000	0	
569.46-10	Building & Equipment Repairs	21	0	100	0	(100)	
569.46-20	Vehicle Repair	711	722	1,500	1,500	0	
569.46-30	Maintenance Agreements	465	290	550	550	0	
569.46-40	Small Tools & Equipment	463	540	250	500	250	
569.47-10	Printing & Binding	139	0	100	200	100	Increase Outreach Efforts and Marketing
569.49-10	Other Current Chg	33,644	102,611	34,000	34,000	0	Material Aid Client Supls-Offset by Grants/Donations
569.49-10	Other Current Chg - CARES	5,853	0	0	0	0	
569.51-10	Office Supplies	687	426	950	1,000	50	
569.51-11	Office Equipment	19	54	0	100	100	
569.52-10	Gas, Oil & Lube	2,734	1,966	2,100	4,000	1,900	
569.52-12	Other Operating Expenses	346	479	1,700	1,700	0	Senior Events, Volunteer Recognition
569.54-10	Publications/Memberships	0	399	350	350	0	
569.55-03	Conference Registration/Training	0	155	120	500	380	
<b>Total Operating Expenditures</b>		<b>458,364</b>	<b>566,858</b>	<b>538,709</b>	<b>569,800</b>	<b>31,091</b>	
569.64-10	Equipment	0	0	27,000	0	(27,000)	
<b>Total Capital Expenditures</b>		<b>0</b>	<b>0</b>	<b>27,000</b>	<b>0</b>	<b>(27,000)</b>	
569.83-76	Emergency Assistance	8,895	16,198	10,779	10,000	(779)	EHEAP Grant Funded
<b>Total Grants &amp; Aids</b>		<b>8,895</b>	<b>16,198</b>	<b>10,779</b>	<b>10,000</b>	<b>(779)</b>	
<b>Total Expenditures</b>		<b>737,805</b>	<b>847,334</b>	<b>848,871</b>	<b>870,998</b>	<b>22,127</b>	<b>Overall Expenditure Increase/Decrease: 2.61%</b>

Health & Human Services - Adult Day Care

General Fund

Fund 001: Dept. 2702	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
	<b>Expenditures</b>						
569.10-12	Regular Salaries	83,578	94,709	185,510	208,073	22,563	
569.10-13	Other Salaries & Wages	9,534	4,363	7,725	10,000	2,275	
569.10-xx	Employee Benefits	32,333	40,393	89,000	97,644	8,644	
	<b>Total Personnel Services</b>	<b>125,445</b>	<b>139,465</b>	<b>282,235</b>	<b>315,717</b>	<b>33,482</b>	
569.34-10	Contracted Services	335	110	600	600	0	Background Checks, Permit Fees, Food Hygeine
569.42-01	Freight/Postage	8	0	50	50	0	
569.43-10	Utilities Expense	4,008	2,651	5,200	6,500	1,300	
569.46-10	Building Equip/Repairs	100	0	150	150	0	
569.47-10	Printing & Binding	0	0	25	50	25	
569.49-10	Other Current Chrgs/Oblig	180	185	250	300	50	
569.51-10	Office Supplies	23	157	200	200	0	
569.51-11	Office Equipment	0	55	0	0	0	
569.52-12	Other Operating Expenses	10,353	6,609	24,220	26,650	2,430	CPI Increase for Meals
569.55-01	Education/Training	229	190	300	500	200	Medical Staff Certifications
	<b>Total Operating Expenditures</b>	<b>15,236</b>	<b>9,957</b>	<b>30,995</b>	<b>35,000</b>	<b>4,005</b>	
						<b>Overall Expenditure Increase/Decrease:</b>	
<b>Total Expenditures</b>		<b>140,681</b>	<b>149,422</b>	<b>313,230</b>	<b>350,717</b>	<b>37,487</b>	<b>11.97%</b>

Health & Human Services - Congregate & Home Delivered Meals

General Fund

Fund 001: Dept. 2703		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenditures</b>							
569.10-12	Regular Salaries	28,012	36,523	52,115	56,295	4,180	
569.10-14	Overtime	10	0	0	0	0	
569.10-xx	Employee Benefits	9,868	14,077	25,610	27,555	1,945	
	<b>Total Personnel Services</b>	<b>37,890</b>	<b>50,600</b>	<b>77,725</b>	<b>83,850</b>	<b>6,125</b>	
569.34-01	Contract/FC Transp-Cong Meals	86,000	58,550	86,000	86,000	0	
569.34-10	Contracted Services	3,900	1,613	2,500	2,500	0	Nutrition Contract Specialist
569.41-10	Communications Recurring	1,620	1,679	1,620	1,800	180	Spectrum Senior Center
569.41-20	Communications Inst/Repair	0	99	0	0	0	
569.43-10	Utilities Expense	9,323	2,586	0	0	0	
569.44-10	Rentals & Leases	0	29,700	39,600	40,800	1,200	Church On The Rock Rent and Utilities
569.46-10	Building/Equip	100	18	150	150	0	
569.46-30	Maintenance Agreements	1,253	1,222	1,300	1,300	0	Senior Center License
569.46-40	Small Tools & Equipment	0	254	700	700	0	
569.47-10	Printing & Binding	0	0	50	50	0	
569.49-10	Other Current Chrgs/Obligations	0	173	200	200	0	
569.49-15	Advertising	0	0	50	100	50	
569.51-10	Office Supplies	62	65	300	300	0	
569.51-11	Office Equip	0	2,070	75	100	25	
569.52-12	Other Operating Expenses	94,785	172,939	161,827	170,000	8,173	CPI Increase for Meals
569.52-12	Other Operating Expenses - COVID	89,505	0	0	0	0	
569.52-12	Other Operating Expenses - CARES	138,542	0	0	0	0	CARES Restaurant Meal Funding
569.54-10	Publications/Memberships	72	0	70	100	100	Meal Site Subscription
569.55-01	Training/Educational Cost	0	0	0	0	0	
	<b>Total Operating Expenditures</b>	<b>425,162</b>	<b>270,968</b>	<b>294,442</b>	<b>304,100</b>	<b>9,728</b>	
						<b>Overall Expenditure Increase/Decrease:</b>	
<b>Total Expenditures</b>		<b>463,052</b>	<b>321,568</b>	<b>372,167</b>	<b>387,950</b>	<b>15,853</b>	<b>4.26%</b>

Health & Human Services - Veterans Services

General Fund

Fund 001: Dept. 2800	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
	<b>Expenditures</b>						
553.10-12	Regular Salaries	84,319	93,424	99,923	106,406	6,483	
553.10-xx	Employee Benefits	14,010	16,924	39,626	42,572	2,946	
	<b>Total Personnel Services</b>	<b>98,329</b>	<b>110,348</b>	<b>139,549</b>	<b>148,978</b>	<b>9,429</b>	
553.40-10	Travel	826	0	2,000	2,000	0	
553.42-01	Postage Expense	70	62	150	100	(50)	
553.44-10	Rentals & Leases	0	0	40	25	(15)	
553.46-30	Maintenance Agreements	89	58	100	100	0	
553.47-10	Printing & Binding	195	49	250	250	0	
553.49-10	Other Current Charges	0	0	250	250	0	
553.51-10	Office Supplies	77	109	250	125	(125)	
553.51-11	Office Equipment	0	0	300	300	0	
553.52-12	Other Operating Expenses	688	371	700	500	(200)	
553.54-10	Publications/Memberships	80	80	120	240	120	
553.55-03	Conference/Seminar Registration	320	0	290	360	70	
	<b>Total Operating Expenditures</b>	<b>2,345</b>	<b>729</b>	<b>4,450</b>	<b>4,250</b>	<b>(200)</b>	
553.83-83	Grants & Aids	843	0	2,000	2,000	0	Combat Duty Tax Relief
	<b>Total Grants &amp; Aids</b>	<b>843</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	
	<b>Total Expenditures</b>	<b>101,517</b>	<b>111,077</b>	<b>145,999</b>	<b>155,228</b>	<b>9,229</b>	<b>Overall Expenditure Increase/Decrease: 6.32%</b>

Library - Palm Coast Library

General Fund

Fund 001: Dept. 3400	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments				
<b>Expenditures</b>											
571.10-12	Regular Salaries	530,398	584,221	621,992	703,744	81,752	Reclass of 2 FTE & Added .05 FTE From Law Library in FY22				
571.10-14	Overtime	1,054	960	1,000	1,000	0					
571.10-xx	Employee Benefits	219,560	243,623	300,589	331,726	31,137					
<b>Total Personnel Services</b>		<b>751,012</b>	<b>828,804</b>	<b>923,581</b>	<b>1,036,470</b>	<b>112,889</b>					
571.34-10	Other Contracted Services	70,796	57,754	76,600	73,650	(2,950)	Security Contract - Palm Coast Branch				
571.40-10	Travel Expenses	461	800	5,138	5,148	10	FAC Annual, Legislative Travel				
571.41-01	Devices and Accessories	596	126	0	0	0					
571.41-10	Communications Recurring	6,665	6,995	6,338	6,838	500	Internet Access, Cell Phone				
571.42-01	Postage Expense	3,002	3,806	4,500	6,500	2,000	Priority Mail				
571.43-10	Utilities Expense	62,620	65,537	67,176	72,216	5,040	FPL, City of PC Water (Irrigation)				
571.44-10	Rentals & Leases	6,496	7,833	7,914	7,960	46	Bibliotheca RFID, Dex Copier, Coin Bill Vending				
571.45-20	Vehicle Insurance	0	0	275	294	19					
571.46-10	Building/Equipment Repairs	118	172	0	0	0					
571.46-20	Vehicle Repair	0	20	300	400	100					
571.46-30	Maintenance Agreements	11,474	16,289	19,180	19,880	700	Library Automation - Polaris Library Support				
571.46-40	Small Tools & Equipment	87	1,177	350	350	0					
571.47-10	Printing & Binding	0	2,473	2,230	2,330	100					
571.49-91	Other Current Charges	258	3,829	100	100	0					
571.49-13	Service Awards/Recognition	0	200	0	0	0					
571.49-91	Write Offs/Shortages	0	68	0	0	0					
571.51-10	Office Supplies	7,294	6,779	7,100	7,300	200	Photocopier, Camera System				
571.51-11	Office Equipment	3,774	16,029	500	500	0					
571.52-10	Gas, Oil & Lubricants	0	161	1,000	1,300	300	Fuel Cost at 3.25 per gallon				
571.52-12	Other Operating Expenses	6,111	6,795	8,000	9,000	1,000	Craft & Cleaning Supplies, Batteries, Passports				
571.52-30	Data Processing Software	7,166	6,273	3,150	3,000	(150)					
571.54-10	Publications/Memberships	2,582	1,257	2,235	2,072	(163)					
571.55-03	Conference Registration	1,154	1,307	3,030	1,895	(1,135)					
<b>Total Operating Expenditures</b>		<b>190,654</b>	<b>205,680</b>	<b>215,116</b>	<b>220,733</b>	<b>5,617</b>					
571.64-10	Equipment	38,294	0	0	0	0					
571.66-10	Library Materials	170,422	174,843	192,825	193,325	500	Books - Paper & Digital, Database Subscriptions				
571.66-12	Library Donations & Materials	0	0	500	500	0					
<b>Total Capital Expenditures</b>		<b>208,716</b>	<b>174,843</b>	<b>193,325</b>	<b>193,825</b>	<b>500</b>					
<b>Total Expenditures</b>						<b>1,150,382</b>	<b>1,209,327</b>	<b>1,332,022</b>	<b>1,451,028</b>	<b>119,006</b>	<b>8.93%</b>

Overall Expenditure Increase/Decrease:

Library - Bunnell Library

General Fund

Fund 001: Dept. 3401	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
	<b>Expenditures</b>						
571.10-12	Regular Salaries	48,471	55,118	61,256	75,609	14,353	Reclass of Position in FY22
571.10-14	Overtime	0	0	0	0	0	
571.10-xx	Employee Benefits	20,034	19,803	32,418	36,638	4,220	
	<b>Total Personnel Services</b>	<b>68,505</b>	<b>74,921</b>	<b>93,674</b>	<b>112,247</b>	<b>18,573</b>	
571.34-10	Other Contracted Services	316	0	0	0	0	
571.41-10	Communications Recurring	1,605	1,618	1,618	1,800	182	Internet Access
571.42-01	Postage	0	399	550	750	200	Priority Mail
571.43-10	Utilities Expense	5,590	6,262	6,528	4,500	(2,028)	FPL, City of Bunnell Water
571.44-10	Rentals & Lease	0	1,338	1,380	18,924	17,544	Monthly Rental Unit to House Bunnell Branch
571.46-30	Maintenance Agreements	0	400	1,900	1,900	0	
571.46-40	Small Tools & Equipment	0	125	250	250	0	
571.47-10	Printing/Binding	0	308	0	0	0	
571.51-10	Office Supplies	0	154	1,350	2,025	675	Photocopier, Camera System
571.51-11	Office Equipment	23	549	200	750	550	
571.52-12	Other Operating Expenses	172	1,344	1,200	1,200	0	RFID Security Tags
571.54-10	Publications/Memberships	0	0	100	90	(10)	
	<b>Total Operating Expenditures</b>	<b>7,706</b>	<b>12,497</b>	<b>15,076</b>	<b>32,189</b>	<b>17,113</b>	
571.66-10	Library Materials	19,091	19,073	24,000	24,000	0	Books - Paper & Digital, Other E-Resources
	<b>Total Capital Expenditures</b>	<b>19,091</b>	<b>19,073</b>	<b>24,000</b>	<b>24,000</b>	<b>0</b>	
	<b>Total Expenditures</b>	<b>95,302</b>	<b>106,491</b>	<b>132,750</b>	<b>168,436</b>	<b>35,686</b>	<b>Overall Expenditure Increase/Decrease: 26.88%</b>



**General Services - Administration**

**General Fund**

Fund 001: Dept. 0230		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenditures</b>							
519.10-12	Regular Salaries	323,912	368,056	386,760	524,265	137,505	Project Coordinator & Staff Asst Positions Added in FY 22
519.10-14	Overtime	5,434	888	4,600	4,600	0	
519.10-xx	Employee Benefits	121,404	138,728	159,001	218,256	59,255	
<b>Total Personnel Services</b>		<b>450,750</b>	<b>507,672</b>	<b>550,361</b>	<b>747,121</b>	<b>196,760</b>	
519.40-10	Travel	0	573	220	620	400	
519.41-01	Devices and Accessories	67	0	100	5,840	5,740	Laptop, Dock, Monitors, Cell, Etc for Project Coordinator
519.41-10	Communications	1,610	1,001	2,280	2,388	108	
519.42-01	Postage Expense	112	153	200	200	0	
519.44-10	Rentals & Leases	512	524	700	1,000	300	Uniforms
519.45-20	Vehicle Insurance	0	272	600	750	150	
519.44-10	Other Insurance & Bonds	0	249	0	0	0	
519.44-10	Blgding / equipt repairs	0	605	0	0	0	
519.46-20	Vehicle Repair	3,395	1,469	3,200	3,200	0	
519.46-30	Maintenance Agreements	1,066	3,009	1,500	2,500	1,000	Copier usage based on actuals
519.46-40	Small Tools & Equipment	51	21	200	200	0	
519.47-10	Printing & Binding	0	49	75	75	0	
519.48-10	Promotional Activities	0	0	500	500	0	
519.51-10	Office Supplies	3,871	1,885	4,000	4,000	0	
519.51-11	Office Equipment	608	311	400	600	200	UPC replacement
519.52-10	Gas, Oil & Lubricants	3,036	2,978	4,850	6,305	1,455	
519.52-12	Other Operating Expenses	3	227	200	200	0	
519.52-30	Data Processing Software	290	0	300	300	0	
519.54-10	Publications/Memberships	25	550	1,000	1,000	0	
519.55-01	Training/Educational Cost	0	0	500	500	0	
519.55-03	Conference/Seminar Regist	199	0	500	500	0	
<b>Total Operating Expenditures</b>		<b>14,845</b>	<b>13,876</b>	<b>21,325</b>	<b>30,678</b>	<b>9,353</b>	
						<b>Overall Expenditure Increase/Decrease:</b>	
<b>Total Expenditures</b>		<b>465,595</b>	<b>521,548</b>	<b>571,686</b>	<b>777,799</b>	<b>206,113</b>	<b>36.05%</b>

**General Services - Fleet Management**

**General Fund**

Fund 001: Dept. 1410		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/( -)	Comments
<b>Expenditures</b>							
519.10-12	Regular Salaries	397,426	430,470	449,895	461,820	11,925	
519.10-14	Overtime	8,935	6,875	5,500	5,500	0	
519.10-xx	Employee Benefits	169,101	181,717	194,542	199,586	5,044	
<b>Total Personnel Services</b>		<b>575,462</b>	<b>619,062</b>	<b>649,937</b>	<b>666,906</b>	<b>16,969</b>	
519.31-10	Professional Services	0	0	90	90	0	
519.34-10	Other Contracted Services	11,286	11,019	16,000	13,500	(2,500)	Disposal of Waste Oil etc, Tank Cleaning, Fuel Polishing
519.34-20	Governmental Services	0	2,033	0	0	0	
519.40-10	Travel Expenses	75	62	150	150	0	
519.41-01	Devices and Accessories	91	555	100	500	400	
519.41-10	Communications Recurring	1,382	2,438	2,216	2,276	60	
519.42-01	Postage	18	0	50	50	0	
519.44-10	Rentals & Leases	4,848	5,649	6,070	7,370	1,300	Shop Towels, Fender Covers, Uniforms, & Radio Fees
519.45-20	Vehicle Insurance	1,858	1,879	1,920	2,208	288	
519.46-10	Building/Equipment Repairs	15,873	12,957	16,000	16,000	0	
519.46-20	Vehicle Repair	323,361	292,184	325,000	11,040	(313,960)	FCSO Vehicle Repair moved to FCSO dept
519.46-30	Maintenance Agreements	6,438	0	6,000	10,500	4,500	FM Live Cloud System Annual Maintenance
519.46-40	Small Tools & Equip	918	8,986	5,000	16,800	11,800	Approved DU for Welder & Diagnostic Scanner
519.47-10	Printing & Binding	0	0	40	40	0	
519.49-10	Other Current Charges	0	0	150	150	0	
519.49-15	Advertising	0	0	100	100	0	
519.51-10	Office Supplies	225	290	400	400	0	
519.51-11	Office Equipment	902	12	500	500	0	
519.52-10	Gas, Oil & Lubricants	5,738	30,775	17,400	22,620	5,220	
519.52-12	Other Operating Expenses	2,543	2,329	4,000	4,000	0	
519.52-30	Data Processing Software	1,495	600	2,300	7,800	5,500	FM Live Cloud Hosting and Licensing
519.54-10	Publications/Memberships	952	800	1,200	1,200	0	
519.55-01	Training/Educational Cost	120	175	800	800	0	
<b>Total Operating Expenditures</b>		<b>378,123</b>	<b>372,743</b>	<b>405,486</b>	<b>118,094</b>	<b>(287,392)</b>	
519.64-10	Equipment	43,197	8,081	0	5,200	5,200	Approved DU for Refrigerant Machine
<b>Total Capital Expenditures</b>		<b>43,197</b>	<b>8,081</b>	<b>0</b>	<b>5,200</b>	<b>5,200</b>	
<b>Total Expenditures</b>		<b>996,782</b>	<b>999,886</b>	<b>1,055,423</b>	<b>790,200</b>	<b>(265,223)</b>	<b>Overall Expenditure Increase/Decrease: -25.13%</b>

**General Services - Facilities Management**

**General Fund**

<b>Fund 001: Dept. 1413</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
	<b>Expenditures</b>						
519.10-12	Regular Salaries	853,617	945,359	1,062,319	1,077,693	15,374	
519.10-14	Overtime	56,190	79,272	37,700	37,700	0	
519.10-xx	Employee Benefits	406,187	468,828	531,459	537,449	5,990	
	<b>Total Personnel Services</b>	<b>1,315,994</b>	<b>1,493,459</b>	<b>1,631,478</b>	<b>1,652,842</b>	<b>21,364</b>	
519.31-10	Professional Services	11,500	51,419	45,000	45,000	0	Indoor Air Quality Testing & Remediation Costs
519.34-10	Other Contracted Services	463,729	619,128	653,819	745,609	91,790	Pest Control, Fire Alarms, Custodial, Lawn, Ect.
519.34-20	Governmental Services	0	1,406	0	0	0	
519.40-10	Travel Expenses	60	0	200	200	0	
519.41-01	Devices and Accessories	210	133	150	150	0	
519.41-10	Communications Recurring	12,194	17,027	12,820	12,820	0	
519.41-20	Communications Inst/Repr	0	0	200	200	0	
519.42-01	Postage	1	122	100	100	0	
519.43-10	Utilities Expense	598,671	630,897	620,000	620,000	0	
519.44-10	Rentals & Leases	16,162	15,893	17,000	17,000	0	
519.45-20	Vehicle Insurance	10,334	10,255	10,330	10,330	0	
519.45-30	Property/Casualty Insurance	28,855	33,196	33,200	33,200	0	
519.46-10	Building/Equipment Repairs	233,135	220,927	269,000	302,818	33,818	Energy Plan & Chiller Maintenance
519.46-20	Vehicle Repair	21,175	25,791	40,000	40,000	0	
519.46-30	Maintenance Agreements	50,681	39,280	80,000	80,000	0	
519.46-40	Small Tools & Equipment	31,667	29,557	36,000	36,000	0	
519.47-10	Printing & Binding	59	148	200	200	0	
519.49-10	Other Current Charges	3,263	5,097	5,000	5,000	0	
519.49-14	Landfill Tipping Fees	17,387	4,430	15,000	15,000	0	
519.49-15	Advertising	0	108	100	100	0	
519.51-10	Office Supplies	442	1,571	1,200	1,200	0	
519.51-11	Office Equipment	3,438	553	4,000	4,000	0	
519.52-10	Gas, Oil & Lubricants	44,423	56,973	65,900	85,683	19,783	
519.52-12	Other Operating Expenses	55,513	50,874	79,000	79,000	0	
519.52-20	Clothing & Wearing Apparel	0	18	300	300	0	
519.52-30	Data Processing Software	0	0	1,500	1,500	0	
519.54-10	Publications and Memberships	509	43	500	500	0	
519.55-03	Training/Conference	621	659	1,800	1,800	0	
	<b>Total Operating Expenditures</b>	<b>1,604,029</b>	<b>1,815,505</b>	<b>1,992,319</b>	<b>2,137,710</b>	<b>145,391</b>	
519.63-10	Improvements other than Buildings	15,296	0	0	0	0	
519.64-10	Equipment	0	111,643	149,750	9,750	(140,000)	Water Pump & VFD Rep. 50%
	<b>Total Capital Expenditures</b>	<b>15,296</b>	<b>111,643</b>	<b>149,750</b>	<b>9,750</b>	<b>(140,000)</b>	
	<b>Total Expenditures</b>	<b>2,935,319</b>	<b>3,420,607</b>	<b>3,773,547</b>	<b>3,800,302</b>	<b>26,755</b>	<b>Overall Expenditure Increase/Decrease: 0.71%</b>

**General Services - Government Services Building (GSB)**

**General Fund**

Fund 001: Dept. 0250		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
519.34-10	Other Contracted Services	178,615	186,690	192,000	192,500	500	Janitorial & Landscaping
519.34-20	Governmental Services	981	0	0	0	0	
519.41-10	Communications Recurring	346	0	600	700	100	
519.43-10	Utilities Expense	262,588	265,204	264,000	303,900	39,900	
519.44-10	Rentals & Leases	965	0	5,000	5,000	0	
519.45-30	Property/Casualty Insurance	135,703	152,547	153,000	180,000	27,000	Increase Based on Actuals
519.46-10	Building/Equipment Repairs	78,049	32,208	78,000	123,518	45,518	Elevator Repairs, Fire Alarm Repairs, Chiller Maintenance
519.46-30	Maintenance Agreements	54,017	48,794	63,800	72,395	8,595	
519.46-40	Small Tools & Equipment	518	1	400	400	0	
519.49-10	Other Current Charges/Oblig	225	225	225	255	30	
519.51-11	Office Equipment	94	18,244	2,000	2,000	0	
519.52-10	Gas, Oil & Lubricants	791	1,219	1,000	1,400	400	
519.52-12	Other Operating Expenses	8,735	11,321	17,000	17,000	0	Cleaning Supplies, HVAC Filters, Mulch, Plants, Etc.
519.52-30	Data Processing Software	0	2,643	0	0	0	
<b>Total Operating Expenditures</b>		<b>721,627</b>	<b>719,096</b>	<b>777,025</b>	<b>899,068</b>	<b>122,043</b>	
519.62-10	Buildings	0	6,114	0	0	0	
519.64-10	Equipment	17,587	38,985	59,750	9,750	(50,000)	Water Secondary Pump, & VFD Replacement
<b>Total Capital Expenditures</b>		<b>17,587</b>	<b>45,099</b>	<b>59,750</b>	<b>9,750</b>	<b>(50,000)</b>	
<b>Total Expenditures</b>						<b>72,043</b>	<b>Overall Expenditure Increase/Decrease:</b>
		<b>739,214</b>	<b>764,195</b>	<b>836,775</b>	<b>908,818</b>	<b>72,043</b>	<b>8.61%</b>

General Services - Princess Place Eco-Cottages

General Fund

Fund 001: Dept. 1436	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
	<b>Expenditures</b>						
572.10-12	Regular Salaries	6,471	9,802	14,872	0	(14,872)	Moved Position to Princess Place
572.10-14	Overtime	143	1,671	0	0	0	
572.10-xx	Employee Benefits	1,368	5,516	8,628	0	(8,628)	
	<b>Total Personnel Services</b>	<b>7,982</b>	<b>16,989</b>	<b>23,500</b>	<b>0</b>	<b>(23,500)</b>	
572.34-10	Other Contracted Services	15,713	23,823	48,535	62,950	14,415	Pest Control, Fire Extinguishers, Janitorial, & Laundry
572.41-10	Communications Recurring	5,898	7,631	6,400	6,600	200	
572.41-20	Communications Install/Repair	0	0	200	200	0	
572.43-10	Utilities Expense	2,201	3,598	4,500	5,500	1,000	
572.46-10	Building/Equipment Repairs	246	1,414	4,000	4,000	0	
572.46-40	Small Tools & Equipt	0	75	0	0	0	
572.49-10	Other Current Charges/Obligations	7,098	15,654	7,200	7,200	0	Reservation and Transaction Fees
572.49-15	Advertising	0	0	1,000	1,000	0	Marketing
572.52-12	Other Operating Expenses	1,193	2,477	14,250	16,500	2,250	Cleaning Supplies, Linens, Dishes, Sales & Bed Tax
	<b>Total Operating Expenditures</b>	<b>32,349</b>	<b>54,672</b>	<b>86,085</b>	<b>103,950</b>	<b>17,865</b>	
						<b>Overall Expenditure Increase/Decrease:</b>	
<b>Total Expenditures</b>		<b>40,331</b>	<b>71,661</b>	<b>109,585</b>	<b>103,950</b>	<b>(5,635)</b>	<b>-5.14%</b>

**General Services - Public Transportation**

**General Fund**

Fund 001: Dept. 1910		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenditures</b>							
544.10-12	Regular Salaries	789,023	900,874	1,086,899	1,118,492	31,593	
544.10-14	Overtime	78,622	48,523	17,600	17,600	0	
544.10-xx	Employee Benefits	394,269	465,271	572,314	597,685	25,371	
<b>Total Personnel Services</b>		<b>1,261,914</b>	<b>1,414,668</b>	<b>1,676,813</b>	<b>1,733,777</b>	<b>56,964</b>	
544.31-10	Professional Services	10,927	9,567	20,000	15,500	(4,500)	Transportation Development Plan Update
544.34-10	Other Contracted Services	1,315	4,960	18,650	18,650	0	Annual Fire Suppression System Inspection
544.40-10	Travel/Training	632	5,492	5,000	8,000	3,000	
544.41-01	Devices & Accessories	94	19	500	500	0	
544.41-10	Communications	16,802	16,789	18,540	19,080	540	Radio User Fees
544.41-20	Communications Installation & Repairs	0	0	2,000	2,000	0	
544.42-01	Postage Expense	840	329	800	800	0	
544.44-10	Rentals & Leases	18,678	18,454	20,925	21,822	897	Uniforms & Radio Rentals
544.45-20	Vehicle Insurance	20,793	25,819	25,900	32,000	6,100	
544.46-10	Building/Equip Repairs	140	8	300	300	0	
544.46-20	Vehicle Repair	110,278	103,517	127,500	127,500	0	
544.46-30	Maintenance Agreements	21,255	23,004	25,700	25,700	0	Trans. Software Service Contract, MDM Software Contract
544.46-40	Small Tools & Equipment	241	0	300	300	0	
544.47-10	Printing & Binding	0	255	500	500	0	
544.49-10	Other Current Charges/Oblig	498	0	1,000	1,000	0	
544.49-15	Advertising	235	410	300	300	0	
544.49-91	Write offs / Shortages	0	100	0	0	0	
544.51-10	Office Supplies	225	460	600	600	0	
544.51-11	Office Equipment	506	2,375	1,000	1,000	0	
544.52-10	Gas, Oil & Lubricants	149,651	192,727	245,000	351,000	106,000	
544.52-12	Other Operating Expenses	886	1,649	4,150	4,150	0	Bus Signage
544.55-01	Training/Educational Cost	1,059	30	2,000	2,000	0	
<b>Total Operating Expenditures</b>		<b>355,055</b>	<b>405,964</b>	<b>520,665</b>	<b>632,702</b>	<b>112,037</b>	
544.64-10	Equipment	47,822	0	0	0	0	
<b>Total Capital Expenditures</b>		<b>47,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Expenditures</b>		<b>1,664,791</b>	<b>1,820,632</b>	<b>2,197,478</b>	<b>2,366,479</b>	<b>169,001</b>	<b>Overall Expenditure Increase/Decrease: 7.69%</b>

**General Services - Public Transportation**

**General Fund**

Fund 001: Dept. 8208	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenditures</b>							
544.34-10	Other Contracted Services	42,570	47,450	0	0	0	
544.46-30	Maintenance Agreements	10,680	0	0	0	0	
544.51-11	Office Equipment	18,070	6,950	0	0	0	
544.52-30	Data Processing Software	59,370	102,631	0	0	0	
<b>Total Expenditures</b>		<b>130,690</b>	<b>157,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Overall Expenditure Increase/Decrease: 0.00%</b>

**Description:**

**Shirley Conroy Capital Assistance Grant aka Transportation Disadvantage Trips Grant**

State grant administered by the Commission for the Transportation Disadvantaged to provide buses and computer hardware and software funding to CTC's.

This grant is applied for each March for the following fiscal year. This is a State grant managed and administered by the Florida Commission for the Transportation Disadvantaged, and its purpose is to reimburse the operating expense related to transporting individuals meeting the requirements for being transportation disadvantaged. There is a 10% local match for this grant. This grant has been received since FY 03-04.

Fund 001: Dept. 8205	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenditures</b>							
544.64-10	Equipment	345,944	349,135	0	0	0	
<b>Total Expenditures</b>		<b>345,944</b>	<b>349,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Overall Expenditure Increase/Decrease: 0.00%</b>

**Description:**

This grant is applied for annually at the start of the fiscal year. This is a Federal grant which is managed and administered by the Florida Department of Transportation, and its purpose is to reimburse costs related to assisting seniors and individuals with disabilities. This grant has a 10% local match.

Beginning in FY22, this grant is budgeted in Fund 128.

General Services - Recreation Facilities

General Fund

Fund 001: Dept. 1440		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenditures</b>							
572.10-12	Regular Salaries	518,107	586,459	676,335	695,914	19,579	
572.10-14	Overtime	37,799	34,209	10,600	10,600	0	
572.10-xx	Employee Benefits	251,230	284,611	337,227	351,440	14,213	
<b>Total Personnel Services</b>		<b>807,136</b>	<b>905,279</b>	<b>1,024,162</b>	<b>1,057,954</b>	<b>33,792</b>	
572.31-10	Professional Services	0	2,500	0	0	0	
572.34-10	Other Contracted Services	210,235	230,945	226,400	226,400	0	Grounds Maintenance, Turf Treatment, Custodial
572.34-20	Governmental Services	1,990	592	2,000	2,000	0	Road & Bridge Staff Time
572.40-10	Travel/Training	120	200	200	200	0	Toll Bridge
572.41-01	Devices and Accessories	1,286	2,017	300	500	200	
572.41-10	Communications Recurring	5,379	16,169	6,400	13,500	7,100	Cell Phones & Radio User Fees
572.41-20	Communications Instl/Repairs	0	0	300	300	0	
572.42-01	Postage	55	55	150	150	0	
572.43-10	Utilities Expense	128,332	139,184	151,140	172,555	21,415	
572.44-10	Rentals & Leases	20,981	23,930	26,180	26,899	719	Knight Jon Boy, Equipment, Uniforms, & Radio Rentals
572.45-20	Vehicle Insurance	8,007	9,412	9,450	9,450	0	
572.46-10	Bldg/Equipment Repairs	109,808	70,591	111,000	121,800	10,800	Additonal Repairs & Increased Material Costs
572.46-20	Vehicle Repair	48,471	42,341	55,000	55,000	0	
572.46-30	Maintenance Agreements	1,122	823	1,000	0	(1,000)	
572.46-40	Small Tools & Equipment	22,763	32,671	21,000	21,000	0	
572.47-10	Printing & Binding	366	67	2,100	2,100	0	
572.48-10	Promotional Activities	487	0	400	400	0	
572.49-10	Other Current Charges	5,980	10,984	7,600	10,000	2,400	
572.49-14	Landfill Tipping Fees	9,835	6,344	10,000	10,000	0	
572.49-15	Advertising	0	0	1,500	1,500	0	
572.49-91	Write Offs/Shortages	125	5,226	0	0	0	
572.51-10	Office Supplies	102	1,245	400	400	0	
572.51-11	Office Equipment	176	15,045	250	250	0	
572.52-10	Gas, Oil & Lubricants	45,411	51,631	65,400	85,020	19,620	
572.52-12	Other Operating Expenses	99,033	112,279	135,000	135,000	0	Turf Supplies & Park Grounds Supplies
572.52-20	Clothing & Wearing Apparel	22	222	250	250	0	
572.52-30	Data Processing Software	12,040	29,148	20,000	20,000	0	
572.54-10	Publications/Memberships	25	0	400	400	0	
572.55-01	Training/Educational Cost	1,213	40	900	900	0	

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**General Services - Carver Center**

**General Fund**

Fund 001: Dept. 1442		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenditures</b>							
572.34-10	Other Contracted Services	431	539	500	575	75	Pest Control, Fire Extinguishers, Alarm Monitoring
572.43-10	Utilities Expense	21,574	28,084	29,000	29,000	0	
572.46-10	Building/Equipment Repairs	545	0	2,000	2,000	0	
572.46-40	Small Tools & Equipment	1,680	0	500	500	0	
572.52-12	Other Operating Expenses	169	0	1,000	1,000	0	
<b>Total Operating Expenditures</b>		<b>24,399</b>	<b>28,623</b>	<b>33,000</b>	<b>33,075</b>	<b>75</b>	
572.81-01	Grants/Aids/Contributions	90,000	109,757	97,500	97,500	0	Staffing per ILA
<b>Total Grants &amp; Aids Expenditures</b>		<b>90,000</b>	<b>109,757</b>	<b>97,500</b>	<b>97,500</b>	<b>0</b>	
						<b>Overall Expenditure Increase/Decrease:</b>	
<b>Total Expenditures</b>		<b>114,399</b>	<b>138,380</b>	<b>130,500</b>	<b>130,575</b>	<b>75</b>	<b>0.06%</b>

**General Services - Bull Creek Fish Camp**

**General Fund**

<b>Fund 001:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 1444</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
	<b>Expenditures</b>						
572.10-12	Regular Salaries	20,845	17,716	29,744	17,164	(12,580)	Moved 0.5 FTE to Princess Place
572.10-14	Overtime	1,475	1,554	1,500	700	(800)	
572.10-xx	Employee Benefits	12,170	6,788	17,583	9,756	(7,827)	
	<b>Total Personnel Services</b>	<b>34,490</b>	<b>26,058</b>	<b>48,827</b>	<b>27,620</b>	<b>(21,207)</b>	
572.34-10	Other Contracted Services	6,517	12,776	14,420	15,188	768	Pest Control, Water Quality Testing, Septic Tank Cleaning
572.34-20	Governmental Services	556	0	0	0	0	
572.41-10	Communications Recurring	1,192	1,072	1,400	1,400	0	
572.43-10	Utilities Expense	8,470	12,346	8,500	8,500	0	
572.44-10	Rentals & Leases	182	264	350	350	0	Uniforms
572.46-10	Building/Equipment Repairs	2,455	7,083	9,000	9,000	0	
572.46-40	Small Tools & Equipment	0	0	500	500	0	
572.47-10	Printing & Binding	0	0	300	300	0	
572.48-10	Promotional Activities	0	0	500	500	0	
572.49-10	Other Current Charges/Oblig	550	3,752	3,450	3,450	0	Boat Slips, Permits, Water/Sweage Treatment
572.51-10	Office Supplies	134	0	0	0	0	
572.52-12	Other Operating Expenses	468	67	4,000	4,000	0	Shell, Gravel, Sales Tax & Bed Tax
	<b>Total Operating Expenditures</b>	<b>20,524</b>	<b>37,360</b>	<b>42,420</b>	<b>43,188</b>	<b>768</b>	
							<b>Overall Expenditure Increase/Decrease:</b>
	<b>Total Expenditures</b>	<b>55,014</b>	<b>63,418</b>	<b>91,247</b>	<b>70,808</b>	<b>(20,439)</b>	<b>-22.40%</b>

General Services - Princess Place

General Fund

Fund 001: Dept. 1445	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
	<b>Expenditures</b>						
572.10-12	Regular Salaries	77,064	78,214	104,104	231,255	127,151	Approved DU - Superintendant & Ranger from Eco-Cottages
572.10-14	Overtime	4,878	7,710	3,500	3,500	0	
572.10-xx	Employee Benefits	42,243	37,497	61,156	65,153	3,997	
	<b>Total Personnel Services</b>	<b>124,185</b>	<b>123,421</b>	<b>168,760</b>	<b>299,908</b>	<b>131,148</b>	
572.31-10	Professional Services	5,430	0	0	0	0	
572.34-10	Other Contracted Services	16,763	19,346	15,800	15,880	80	Pest Control, Septic Tank Services, Tree & Stump Removal
572.34-20	Governmental Services	0	1,469	0	0	0	
572.41-10	Communications	1,891	1,713	2,250	2,730	480	
572.43-10	Utilities Expense	8,269	8,353	11,100	11,100	0	
572.44-10	Rentals & Leases	6,263	7,347	7,000	7,000	0	Uniforms, Port-O-Let, Lift Rental
572.46-10	Building/Equipment Repairs	24,481	15,997	75,000	75,000	0	Interior Lodge Repairs
572.46-20	Vehicle Repair	248	278	1,200	1,200	0	
572.46-30	Maintenance Agreements	71	77	75	75	0	
572.46-40	Small Tools & Equipment	4,746	4,533	4,500	4,500	0	
572.47-10	Printing & Binding	1,255	1,326	2,000	2,000	0	Trail Maps, Brochures, & Signs
572.49-10	Other Current Chrgs/Oblig	70	141	0	0	0	
572.51-10	Office Supplies	165	375	400	400	0	
572.51-11	Office Equipment	0	449	150	150	0	
572.52-10	Gas, oil & Lubricants	0	5	0	0	0	
572.52-12	Other Operating Expenses	2,514	3,965	7,500	7,500	0	Cleaning Supplies, Sod & Shell Materials
572.52-20	Clothing & Wearing Apparel	0	194	50	50	0	
	<b>Total Operating Expenditures</b>	<b>72,166</b>	<b>65,568</b>	<b>127,025</b>	<b>127,585</b>	<b>560</b>	
<b>Total Expenditures</b>		<b>196,351</b>	<b>188,989</b>	<b>295,785</b>	<b>427,493</b>	<b>131,708</b>	<b>Overall Expenditure Increase/Decrease: 44.53%</b>

**Emergency Management**

**General Fund**

Fund 001: Dept. 3812		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
525.10-12	Regular Salaries	209,869	343,822	363,897	387,940	24,043	4% COLA
525.10-14	Overtime	1,204	0	0	0	0	
525.10-xx	Employee Benefits	83,691	128,416	141,878	154,051	12,173	
<b>Total Personnel Services</b>		<b>294,764</b>	<b>472,238</b>	<b>505,775</b>	<b>541,991</b>	<b>36,216</b>	
525.34-10	Other Contracted Services	371	1,387	1,000	1,000	0	CERT Training
525.40-10	Travel Expense	218	92	1,000	1,000	0	
525.41-10	Communications Recurring	21,540	10,799	14,420	14,904	484	Radio User Fees
525.42-01	Postage	20	43	500	500	0	
525.43-10	Utilities Expense	62,545	77,673	75,000	99,200	24,200	
525.44-10	Rentals & Leases	37,372	4,225	7,000	6,246	(754)	Radio Rental Fees
525.45-20	Vehicle Insurance	244	736	1,000	1,250	250	
525.46-10	Building/Equipment Repairs	78	446	5,000	5,000	0	
525.46-20	Vehicle Repair	824	1,459	2,000	4,000	2,000	
525.46-30	Maintenance Agreements	23,379	8,404	0	5,000	5,000	Moved to Fund 128 EMPG
525.46-40	Small Tools & Equipment	153	559	0	0	0	
525.47-10	Printing & Binding	5,216	61	0	0	0	
525.48-10	Promotional Activities	0	542	0	0	0	
525.49-10	Other Current Chrgs & Obligation	60	118	500	500	0	
525.51-10	Office Supplies	706	115	1,000	1,000	0	
525.51-11	Office Equipment	1,235	146	0	0	0	
525.52-10	Gas, Oil & Lubricants	2,389	2,196	3,750	4,550	800	
525.52-12	Other Operating Expenses	1,246	1,098	1,500	2,500	1,000	
525.52-20	Clothing & Wearing Apparel	480	1,242	2,000	2,000	0	Protective Gear and Uniforms
525.52-30	Data Processing Software	833	0	0	0	0	
525.54-10	Publications & Memberships	821	695	1,500	1,500	0	
525.55-01	Training/Educational Cost	549	450	1,000	1,000	0	
<b>Total Operating Expenditures</b>		<b>160,279</b>	<b>112,486</b>	<b>118,170</b>	<b>151,150</b>	<b>32,980</b>	
525.64-10	Equipment	0	0	39,000	0	(39,000)	
<b>Total Capital Expenditures</b>		<b>0</b>	<b>0</b>	<b>39,000</b>	<b>0</b>	<b>(39,000)</b>	
525.82-19	Flagler Volunteer Services	10,200	0	12,000	12,000	0	Flagler Volunteer Services
<b>Total Grants and Aids</b>		<b>10,200</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	
<b>Total Expenditures</b>		<b>465,243</b>	<b>596,724</b>	<b>674,945</b>	<b>705,141</b>	<b>30,196</b>	<b>Overall Expenditure Increase/Decrease: 4.47%</b>

**Fire/Rescue - Administration**

**General Fund**

Fund 001: Dept. 3814		Actual FY 18-19	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
522.10-12	Regular Salaries	0	207	856,566	1,041,750	185,184	4% and FY 22 1/2 Year Fund Positions Fully Funded
522.10-14	Overtime	0	297	38,181	51,375	13,194	
522.10-xx	Employee Benefits	0	191	455,050	538,045	82,995	
<b>Total Personnel Services</b>		<b>0</b>	<b>695</b>	<b>1,349,797</b>	<b>1,631,170</b>	<b>281,373</b>	
522.41-10	Communications Recurring	0	0	3,305	4,056	751	Radio User Fees
522.44-10	Rentals & Leases	0	0	11,062	12,888	1,826	Radio Rental Fees
522.51-11	Office Equipment	0	0	19,400	0	(19,400)	
522.52-20	Clothing & Wearing Apparel	0	0	2,392	3,500	1,108	Staff Uniforms
<b>Total Operating Expenditures</b>		<b>0</b>	<b>0</b>	<b>36,159</b>	<b>20,444</b>	<b>(15,715)</b>	
<b>Total Expenditures</b>		<b>0</b>	<b>695</b>	<b>1,385,956</b>	<b>1,651,614</b>	<b>265,658</b>	<b>Overall Expenditure Increase/Decrease: 19.17%</b>

**Fire/Rescue & EMS**

**General Fund**

<b>Fund 001:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 3815</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
	<b>Expenditures</b>						
	<b>Fire/Rescue</b>						
522.10-12	Regular Salaries	5,138,213	5,074,722	2,243,312	2,695,234	451,922	Estimated Union Negotiated Rates
522.10-14	Sick & Relief/Holiday Overtime	632,779	575,446	284,431	355,525	71,094	
522.10-15	Firefighters Supplemental	22,693	22,666	12,600	25,200	12,600	
522.10-28	Scheduled Overtime	369,469	364,788	190,486	228,865	38,379	
522.10-29	Special Team Pay	59,000	65,100	73,200	73,200	0	
522.10-xx	Employee Benefits	3,250,875	3,173,716	1,514,622	1,816,558	301,936	
	<b>EMS</b>						
526.10-12	Regular Salaries	0	0	2,243,312	2,695,234	451,922	Estimated Union Negotiated Rates
526.10-14	Sick & Relief/Holiday Overtime	0	0	284,431	321,009	36,578	
526.10-15	Firefighters Supplemental	0	0	12,600	0	(12,600)	
526.10-28	Scheduled Overtime	0	0	207,592	228,865	21,273	
526.10-xx	Employee Benefits	0	0	1,495,266	1,804,026	308,760	
	<b>Total Personnel Services</b>	<b>9,473,029</b>	<b>9,276,438</b>	<b>8,561,852</b>	<b>10,243,716</b>	<b>1,681,864</b>	
	<b>Fire/Rescue</b>						
522.31-10	Professional Services	30,600	73,900	31,682	34,482	2,800	Lifescan
522.34-10	Other Contracted Services	211,942	190,983	15,495	15,585	90	Inspections/Testing
522.34-20	Governmental Services	0	2,135	0	0	0	
522.40-10	Travel Expense	7,125	8,474	12,500	12,500	0	Volunteer Fire Fighter Reimbursement
522.41-01	Devices and Accessories	5,840	51	2,000	3,382	1,382	
522.41-10	Communications Recurring	45,377	43,378	24,914	24,988	74	Radio User Fees
522.41-20	Communications Inst/Repr	1,970	555	2,500	2,500	0	
522.42-01	Postage Expense	669	412	400	400	0	
522.43-10	Utilities Expense	39,252	41,041	24,809	29,319	4,510	
522.44-10	Rentals & Leases	74,665	76,809	32,248	30,620	(1,628)	Radio Rentals
522.45-10	General Liability Insurance	17,373	14,346	14,522	14,522	0	FF Cancer Coverage
522.45-20	Vehicle Insurance	16,914	15,010	6,899	7,382	483	
522.46-10	Bldg/Equip Repairs	3,906	6,621	2,500	2,500	0	Repairs to Fire Stations, Equipment, & Training Tower
522.46-20	Vehicle Repair	179,136	179,084	90,000	125,000	35,000	
522.46-30	Maintenance Agreements	48,760	14,029	25,045	38,139	13,094	
522.46-40	Small Tools & Equipment	48,024	23,667	69,757	50,000	(19,757)	
522.47-10	Printing & Binding	1,286	422	1,000	1,000	0	
522.48-10	Promotional Activities	3,084	861	2,500	2,500	0	
522.49-10	Other Current Chgs	1,353	2,035	8,252	8,252	0	Uniform Cleaning, Alterations, & Repairs
522.49-13	Service Awards/recognition	0	1,790	0	0	0	
522.49-91	Write offs/shortages	0	95	0	0	0	
522.51-10	Office Supplies	1,427	2,302	1,500	1,500	0	
522.51-11	Office Equipment	1,178	1,346	1,500	1,500	0	

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**Fire/Rescue & EMS**

**General Fund**

<b>Fund 001:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 3815</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+/(-)</b>	<b>Comments</b>
	<b>Fire/Rescue (continued)</b>						
522.52-10	Gas, Oil & Lubricants	92,243	102,159	60,000	60,000	0	
522.52-12	Other Operating Expenses	41,160	36,228	10,965	10,465	(500)	
522.52-20	Clothing & Wearing Apparel	62,591	175,545	116,764	116,764	0	Uniforms & Bunker Gear
522.52-30	Data Processing Software	41,410	49,980	13,599	5,330	(8,269)	
522.52-40	Ambulance Drugs	180,002	206,093	0	0	0	
522.54-10	Publications/Memberships	6,145	5,005	3,695	3,695	0	
522.55-01	Training/Educational Cost	14,589	12,954	4,520	4,520	0	
522.55-03	Conference/Seminar Registration	1,795	875	1,500	1,500	0	
	<b>EMS</b>						
526.31-10	Professional Services	0	0	62,564	65,042	2,478	Medical Director & Lifescan
526.34-10	Other Contracted Services	0	0	169,890	169,200	(690)	Ambulance Billing
526.40-10	Travel Expense	0	0	1,000	1,000	0	
526.41-01	Devices and Accessories	0	0	2,000	3,382	1,382	
526.41-10	Communications Recurring	0	0	24,914	24,988	74	Radio User Fees
526.41-20	Communications Inst/Repr	0	0	2,500	2,500	0	
526.42-01	Postage Expense	0	0	400	400	0	
526.43-10	Utilities Expense	0	0	16,088	19,597	3,509	
526.44-10	Rentals & Leases	0	0	31,408	29,660	(1,748)	Radio Rentals
526.45-10	General Liability Insurance	0	0	379	405	26	
526.45-20	Vehicle Insurance	0	0	7,835	8,380	545	
526.46-10	Bldg/Equip Repairs	0	0	2,500	2,500	0	
526.46-20	Vehicle Repair	0	0	90,000	125,000	35,000	
526.46-30	Maintenance Agreements	0	0	58,662	84,980	26,318	Power lift stretcher maint. purchased with CARES
526.46-40	Small Tools & Equipment	0	0	31,757	5,000	(26,757)	Opti-Com Decision Unit Approved
526.47-10	Printing & Binding	0	0	1,000	1,000	0	
526.48-10	Promotional Activities	0	0	3,000	3,000	0	
526.49-10	Other Current Chgs	0	0	3,552	3,552	0	ALS Transport License, Uniform Cleaning & Repairs
526.49-18	Bank Analysis Fees	8,437	7,894	8,000	8,000	0	

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**Fire/Rescue & EMS**

**General Fund**

<b>Fund 001:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 3815</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
	<b>EMS (continued)</b>						
526.51-10	Office Supplies	0	0	1,500	1,500	0	
526.51-11	Office Equipment	0	0	1,500	1,500	0	
526.52-10	Gas, Oil & Lubricants	0	0	60,000	60,000	0	
526.52-12	Other Operating Expenses	0	0	13,910	13,410	(500)	Oxygen, CPR Cards, Janitorial Supplies
526.52-20	Clothing & Wearing Apparel	0	0	36,763	36,763	0	Staff Uniforms
526.52-30	Data Processing Software	0	0	45,479	37,210	(8,269)	Patient Care Reporting
526.52-40	Ambulance Drugs	0	0	210,000	210,000	0	Supplies & Drugs to Stock Vehicles
526.54-10	Publications/Memberships	0	0	2,000	2,000	0	
526.55-01	Training/Educational Cost	0	0	11,530	93,530	82,000	Paramedic Licensures & State Certifications
526.55-03	Conference / Seminar Reg	0	0	1,450	1,450	0	
	<b>Total Operating Expenditures</b>	<b>1,188,253</b>	<b>1,296,079</b>	<b>1,482,647</b>	<b>1,623,294</b>	<b>140,647</b>	
522.64-10	Equipment	579,982	886,462	289,000	0	(289,000)	Rolling Stock Replacement, See Below
526.64-10	Equipment	0	0	275,000	0	(275,000)	
	<b>Total Capital Expenditures</b>	<b>579,982</b>	<b>886,462</b>	<b>564,000</b>	<b>0</b>	<b>(564,000)</b>	
522.71-30	Principal on Loan for Equipment	97,460	49,940	0	0	0	Debt Paid Off in FY21
522.72-30	Interest on Loan	5,348	539	0	0	0	
	<b>Total Debt Service Expenditures</b>	<b>102,808</b>	<b>50,479</b>	<b>0</b>	<b>0</b>	<b>0</b>	
							<b>Overall Expenditure Increase/Decrease:</b>
	<b>Total Expenditures</b>	<b>11,344,072</b>	<b>11,509,458</b>	<b>10,608,499</b>	<b>11,867,010</b>	<b>1,258,511</b>	<b>11.86%</b>

**Fire/Rescue - Flight Operations**

**General Fund**

Fund 001: Dept. 3870		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
522.10-12	Regular Salaries	215,595	218,539	204,776	218,950	14,174	
522.10-xx	Employee Benefits	102,589	102,361	99,717	108,068	8,351	
<b>Total Personnel Services</b>		<b>318,184</b>	<b>320,900</b>	<b>304,493</b>	<b>327,018</b>	<b>22,525</b>	
522.31-10	Professional Services	120	140	375	1,495	1,120	Lifescan & FAA Required Drug Screenings
522.34-10	Other Contracted Services	1,143	2,737	3,460	3,460	0	
522.40-10	Travel/Training	3,384	4,912	5,300	6,300	1,000	
522.41-01	Devices and Accessories	0	15	300	300	0	
522.41-10	Communications Recurring	2,600	2,414	2,760	3,696	936	
522.41-20	Communications Inst/Rep	0	1,680	2,000	2,000	0	
522.42-01	Postage Expense	1,888	2,124	1,400	1,400	0	
522.43-10	Utilities Expense	4,135	3,553	4,560	4,560	0	
522.44-10	Rentals & Leases	22,090	26,234	24,000	25,668	1,668	Hangar Rent and Radio Rental Fees
522.45-20	Vehicle Insurance	240	2,242	300	330	30	
522.45-30	Property/Casualty Insurance	41,192	47,303	50,000	55,000	5,000	
522.46-10	Building/Equip Repairs	7,355	860	13,100	3,100	(10,000)	
522.46-20	Vehicle Repair	198,049	59,818	67,645	67,645	0	
522.46-30	Maintenance Agreements	46,466	43,440	82,015	83,500	1,485	Flight Support
522.46-40	Small Tools & Equipment	6,538	10,590	2,000	3,000	1,000	
522.47-10	Printing and Binding	500	0	0	0	0	
522.49-10	Other Current Charges	50	0	0	0	0	
522.51-10	Office Supplies	107	104	300	300	0	
522.51-11	Office Equipment	0	104	750	750	0	
522.52-10	Gas, Oil & Lubricants	1,132	1,209	2,025	2,500	475	
522.52-12	Other Operating Expenses	1,187	1,972	1,900	1,900	0	
522.52-16	Aviation Oil & Jet Fuel	28,882	23,849	50,000	55,000	5,000	
522.52-20	Clothing & Wearing Apparel	287	1,216	1,560	1,560	0	
522.52-30	Data Processing Software	178	260	0	0	0	
522.54-10	Publications/Memberships	1,899	2,320	2,859	3,200	341	FAA Required Publications/Renewals
522.55-01	Training/Educational Cost	14,638	24,618	6,905	32,950	26,045	
<b>Total Operating Expenditures</b>		<b>384,060</b>	<b>263,714</b>	<b>325,514</b>	<b>359,614</b>	<b>34,100</b>	
522.64-10	Equipment	4,083	0	60,000	0	(60,000)	FY22 Approved DU, Crash Resistant Fuel Tank
<b>Total Capital Expenditures</b>		<b>4,083</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>(60,000)</b>	
<b>Total Expenditures</b>		<b>706,327</b>	<b>584,614</b>	<b>690,007</b>	<b>686,632</b>	<b>(3,375)</b>	<b>Overall Expenditure Increase/Decrease: -0.49%</b>

**Value Adjustment Board**

**General Fund**

Fund 001: Dept. 0600		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
513.31-10	Professional Services	5,951	6,157	8,300	8,300	0	Outside Legal Counsel for VAB
513.42-01	Postage Expense	1	0	50	50	0	
513.49-15	Advertising	84	0	2,000	2,000	0	
<b>Total Operating Expenditures</b>		<b>6,036</b>	<b>6,157</b>	<b>10,350</b>	<b>10,350</b>	<b>0</b>	
<b>Total Expenditures</b>						<b>0</b>	<b>Overall Expenditure Increase/Decrease: 0.00%</b>

**Description:**

Based on Section 193.122, Florida Statutes, the Value Adjustment Board must certify that all requirements have been met after all hearings held as required by Section 194.032, Florida Statutes.

Based on Florida Statutes 196.194, the Property Appraiser maintains a list of all applicants who apply for exemption wholly and partially approved and those applicants who have their applications for exemption denied. Types of exemptions include: homestead, senior, widows, widowers, blind, disabled and deployed military.

Effective July 1, 2008, Chapter 2008-197 of Florida Law, the County Attorney may not represent the Property Appraiser, the Tax Collector, any taxing authority or any property owner in any administrative or judicial review of property taxes. Funds to cover expenses for outside counsel are included in the budget.

**Medical Examiner**

**General Fund**

Fund 001: Dept. 2900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
527.31-64	Medical Examiner Expense	383,874	396,165	481,569	470,000	(11,569)	Estimated Decrease based on Current Year Actuals
527.34-15	Medical Examiner Transport	34,137	28,069	30,000	40,000	10,000	New Contract in FY 21
	<b>Total Operating Expenditures</b>	<b>418,011</b>	<b>424,234</b>	<b>511,569</b>	<b>510,000</b>	<b>(1,569)</b>	
527.81-02	Medical Examiner Building	22,481	24,687	26,658	27,000	342	
	<b>Total Grants &amp; Aids</b>	<b>22,481</b>	<b>24,687</b>	<b>26,658</b>	<b>27,000</b>	<b>342</b>	
						<b>Overall Expenditure Increase/Decrease:</b>	
	<b>Total Expenditures</b>	<b>440,492</b>	<b>448,921</b>	<b>538,227</b>	<b>537,000</b>	<b>(1,227)</b>	<b>-0.23%</b>

**Description:**

The Medical Examiner is appointed by the Governor and contracts with the Board of County Commissioners to operate the morgue and fulfill the functions of this service based on the duties and responsibilities required within Chapter 406, Florida Statutes.

On September 19, 2011, an interlocal agreement was entered into with St. Johns County, Putnam County, Flagler County and the Medical Examiner wherein the Medical Examiner agreed to perform all the duties and responsibilities required by Chapter 406, Florida Statutes, and any other laws, statutes or rules applicable to the Office of the Medical Examiner.

Service Objectives:

1. To protect the health and welfare of the citizens of Flagler County.
2. To determine if the cause of death was through means of foul play.
3. To determine if further investigation of circumstances surrounding death is required.

**Law Enforcement Education Funds**

**General Fund**

Fund 001: Dept. 4300	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
521.49-22	Law Enf Education Fund Reimbursement	0	0	51,838	56,537	4,699	
	<b>Total Operating Expenditures</b>	<b>0</b>	<b>0</b>	<b>51,838</b>	<b>56,537</b>	<b>4,699</b>	
						<b>Overall Expenditure Increase/Decrease:</b>	
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>51,838</b>	<b>56,537</b>	<b>4,699</b>	<b>9.06%</b>

**Description:**

The Law Enforcement Education Fund accounts for revenues and expenditures to be used for criminal justice education degree programs and training courses, including basic recruit and support personnel training. In addition to the costs provided for in Florida Statutes 938.01 municipalities and counties may assess an additional \$2 for degree programs.

**Interfund Transfers**

**General Fund**

Fund 001: Dept. 4600		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
581.91-10	Fund 105 (Legal Aid)	19,140	29,324	27,074	24,424	(2,650)	Subsidy for Legal Aid Fund
581.91-10	Fund 128 (Grants)	0	16,042	36,439	22,483	(13,956)	Local Match for Section 5310 (Replacement of 3)
581.91-10	Fund 143 (SHIP)	58,508	68,232	0	0	0	SHIP Personnel
581.91-10	Fund 153 (CDBG - Urban Development)	42,000	0	0	0	0	CDBG Personnel
581.91-10	Fund 182 (Public Safety Comm. Network)	360,208	350,000	700,000	2,000,000	1,300,000	Transfer to Public Safety Comm. Network
581.91-10	Fund 184 (Disaster Relief Fund)	1,500,000	0	0	0	0	
581.91-10	Fund 187 (Capital Preservation)	0	0	735,000	1,155,500	420,500	Capital Preservation Projects
581.91-10	Fund 197 (Drug Court)	67,707	102,863	60,000	132,672	72,672	Subsidy for Court Innovations
581.91-10	Fund 198 (Teen Court)	26,487	0	50,494	45,544	(4,950)	Subsidy for Teen Court Program
581.91-10	Fund 215 (New FCSO Ops)	0	10,000	323,792	1,405,908	1,082,116	New Sheriffs Office Ops Center Debt Service
581.91-10	Fund 316 (CIP)	0	0	0	1,600,000	1,600,000	Ag Museum \$1.6 Million
581.91-10	Fund 316 (CIP)	0	0	5,600,000	0	(5,600,000)	Library & Public Health Mitigation/Prevention Center
581.91-10	Fund 316 (CIP)	0	0	4,100,000	400,000	(3,700,000)	Westside Fire Station
581.91-10	Fund 316 (CIP)	0	0	300,000	444,500	144,500	Technology Projects
581.91-10	Fund 316 (CIP)	0	0	120,000	0	(120,000)	Graham Swamp Bathroom
581.91-10	Fund 316 (CIP)	0	0	175,000	0	(175,000)	Hammock CC Pickleball Split Funded w/ Impact Fees
581.91-10	Fund 316 (CIP)	0	0	400,000	0	(400,000)	Southern Library Design
581.91-10	Fund 316 (CIP)	0	0	25,000	0	(25,000)	Wadsworth Park Electrical
581.91-10	Fund 404 (Beverly Beach)	0	1,700,000	0	0	0	Formally Recognize Interfund Loan to Fund 404
581.91-10	Trans to Health Ins Fund	0	535,961	0	0	0	Transfer for Budgeted FTEs with Vacancy
<b>Total Interfund Transfers</b>		<b>2,074,050</b>	<b>2,812,422</b>	<b>12,652,799</b>	<b>7,231,031</b>	<b>(5,421,768)</b>	
							<b>Overall Expenditure Increase/Decrease:</b>
<b>Total Expenditures</b>		<b>2,074,050</b>	<b>2,812,422</b>	<b>12,652,799</b>	<b>7,231,031</b>	<b>(5,421,768)</b>	<b>-42.85%</b>

Pooled Expenditures

General Fund

Fund 001: Dept. 4900		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures</b>							
519.10-25	Unemployment Compensation Expense	9,895	13,092	0	0	0	Moved to Human Resources
	<b>Total Personnel Services</b>	<b>9,895</b>	<b>13,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	
513.31-10	Professional Services	26,799	26,621	28,000	28,000	0	Investment Advisory fees, Wells Custodian Fee
513.32-90	CPA Fees	206,250	180,500	215,000	215,000	0	
513.34-10	Other Contracted Services	0	0	18,000	115,000	97,000	PA Charges, Indirect Cost Study
513.41-10	Communications Recurring	0	0	1,500	1,000	(500)	TC Charges Previously Budgeted in 001-0500
513.41-20	Communications Inst/Repair	0	4,124	0	0	0	
513.42-01	Postage	0	0	47,500	47,500	0	PA \$33K/TC \$14.5K Prev. Budgeted in 001-0400/0500
513.49-10	Other Current Charges	0	10,000	1,000	1,000	0	TC Charges Previously Budgeted in 001-0500
519.34-90	Taxes & Assessments	69,559	41,334	0	0	0	Assessments for County Owned Tax Certificates
519.41-10	Communications Recurring	119,496	35,648	114,496	240,000	125,504	Internet - Co,SOE,Tax Coll,FCSO, Local Phone Svc - SOE
519.43-10	Utilities Expense	5,227	5,689	0	0	0	Transferred to General Services - Facilities
519.46-20	Vehicle Repair	21,475	16,911	22,000	25,000	3,000	City of Flagler Beach Repairs Offset by Revenue
519.49-12	Employee Educational Reimbursement	15,123	19,686	0	0	0	Moved to Human Resources
519.49-15	Advertising	1,469	3,876	500	2,000	1,500	Public Notice Regarding Outstanding Checks
519.49-18	Bank Analysis Fees	21,361	32,945	28,000	35,000	7,000	Percentage Based on Amount of Transactions
519.52-10	Gas, Oil & Lubricants	495,502	521,531	500,000	640,000	140,000	Fuel Purchases to O/S Agencies (Sheriff)-Offset by Rev.
519.54-30	Membership - NEFRC	44,080	44,080	0	0	0	Moved to BOCC Budget
521.41-10	Communications Recurring	61,560	67,716	78,192	0	(78,192)	FCSO Radio Rental Moved
521.44-10	Rentals & Leases	200,438	200,438	200,439	0	(200,439)	FCSO Radio Rental Moved
523.31-63	Medical Services - Prisoner	142,984	238,710	200,000	230,000	30,000	Inmate Medical Services
525.41-10	Communications Recurring	0	7,260	7,920	8,580	660	User Fees for Go Kits
525.44-10	Rentals and Leases	0	33,147	33,147	33,147	0	Radio Rentals for Go Kits
525.49-10	Other Current Charges	0	186,994	0	0	0	Repayment of FEMA Reimbursements
559.34-10	Other Contracted Services	300	408	0	0	0	Billboard License Renewal & Permit Fees
	<b>Total Operating Expenditures</b>	<b>1,431,623</b>	<b>1,677,618</b>	<b>1,495,694</b>	<b>1,621,227</b>	<b>125,533</b>	
513.64-10	Equipment	0	0	0	1,800,000	1,800,000	GF Rolling Stock Replacement Placeholder
519.64-10	Equipment	115,640	0	0	0	0	SOE - Digital Scanner & Mail Ballot Processor
	<b>Total Capital Expenditures</b>	<b>115,640</b>	<b>0</b>	<b>0</b>	<b>1,800,000</b>	<b>1,800,000</b>	

(continued on next page)



Pooled Expenditures

General Fund

Fund 001: Dept. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
	<b>Expenditures (continued)</b>						
519.82-19	RSVP - Social Services	25,000	25,000	0	0	0	Flagler Volunteer Services - Moved to Human Services
522.81-15	Division of Forestry	18,472	18,472	0	0	0	Fire Control Assessment - Moved to Land Management
562.81-10	Aid to Health Department	275,000	275,000	275,000	275,000	0	
562.83-79	Flagler Humane Society	210,975	224,505	236,884	276,000	39,116	Estimated Contract Increase
572.81-13	Aid to Flagler Beach - Lifeguards	72,500	82,500	84,150	95,975	11,825	Estimated CPI Increase
590.81-01	Aid to School Board - Driver Education	0	0	30,000	30,000	0	Dori Slosberg
689.81-03	Juvenile Justice - Detention	218,326	205,299	220,000	232,000	12,000	Juvenile Detention Svcs - Increase Based on State FY
	<b>Total Grants and Aids</b>	<b>820,273</b>	<b>830,776</b>	<b>846,034</b>	<b>908,975</b>	<b>62,941</b>	
517.71-10	Principal	429,000	1,033,000	0	0	0	
517.72-30	Interest	15,745	2,822	60,000	60,000	0	Tax Anticipation Note
517.73-10	Other Debt Service Cost	9,898	5,714	25,000	25,000	0	Tax Anticipation Note - Admin Fees
	<b>Total Debt Service</b>	<b>454,643</b>	<b>1,041,536</b>	<b>85,000</b>	<b>85,000</b>	<b>0</b>	
	<b>Total Expenditures</b>	<b>2,832,074</b>	<b>3,563,022</b>	<b>2,426,728</b>	<b>4,415,202</b>	<b>1,988,474</b>	<b>Overall Expenditure Increase/Decrease: 81.94%</b>

**FCSO Internal Charges**

**General Fund**

Fund 001: Dept. 4912		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenditures</b>							
574.34-10	Other Contracted Services	0	0	0	5,000	5,000	Fire Extinguishers
574.44-10	Rentals and Leases	0	0	0	285,147	285,147	Radio User Fees and Rentals
574.48-10	Promotional Activities	0	0	0	142,500	142,500	Jail Integration System & Office 365
574.49-10	Other Current Chrgs	0	0	0	7,200	7,200	Social Media Archiving
574.52-12	Other Operating Expenses	0	0	0	626,000	626,000	Repairs to Vehicles & Insurance Deductibles
<b>Total Operating Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,065,847</b>	<b>1,065,847</b>	
							<b>Overall Expenditure Increase/Decrease:</b>
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,065,847</b>	<b>1,065,847</b>	<b>100.00%</b>

**Tax Increment Value**

**General Fund**

Fund 001: Dept. 4901	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenditures</b>							
519.81-26	Town of Marineland CRA	0	37,994	42,512	55,344	12,832	
519.81-xx	City of Bunnell CRA	0	0	0	26,368	26,368	
519.81-31	City of Flagler Beach CRA	181,234	198,309	218,269	282,983	64,714	
519.81-32	City of Palm Coast CRA	1,296,849	1,349,990	1,626,667	1,773,151	146,484	
<b>Total Grants and Aids</b>		<b>1,478,083</b>	<b>1,586,293</b>	<b>1,887,448</b>	<b>2,137,846</b>	<b>250,398</b>	
<b>Total CRA Expenditures</b>						<b>250,398</b>	<b>Overall Expenditure Increase/Decrease:</b>
							<b>11.71%</b>

**1. Flagler Beach CRA - Created 5/8/2002**

Description	Amount
Current Year (2022) Certified Taxable Value	\$ 61,250,980
Base Year (2001) Taxable Value	- \$ 24,154,210
	<u>37,096,770</u>
Tax Increment Value (difference divided by 1000)	37,097
	x <u>95%</u>
CRA Taxable Value Subject to Increment Payment	\$ 35,242
Multiplied by est. FY 21-22 County Millage Rate (Mills)	<u>8.0297</u>
Estimated FY 21-22 TIF Payment	<b>\$ 282,983</b>

**3. Town of Marineland CRA - Created 11/28/2000**

Description	Amount
Current Year (2022) Certified Taxable Value	\$ 12,468,560
Base Year (2002) Taxable Value	- \$ 5,213,466
	<u>7,255,094</u>
Tax Increment Value (difference divided by 1000)	7,255
	x <u>95%</u>
CRA Taxable Value Subject to Increment Payment	\$ 6,892
Multiplied by est. FY 21-22 County Millage Rate (Mills)	<u>8.0297</u>
Estimated FY 21-22 TIF Payment	<b>\$ 55,344</b>

**2. City of Palm Coast CRA - Created 11/28/2000**

Description	Amount
Current Year (2022) Certified Taxable Value	\$ 272,537,368
Base Year (2003) Taxable Value	- \$ 40,091,077
	<u>232,446,291</u>
Tax Increment Value (difference divided by 1000)	232,446
	x <u>95%</u>
CRA Taxable Value Subject to Increment Payment	\$ 220,824
Multiplied by est. FY 21-22 County Millage Rate (Mills)	<u>8.0297</u>
Estimated FY 21-22 TIF Payment	<b>\$ 1,773,151</b>

**4. City of Bunnell CRA - Created FY 07/08**

Description	Amount
Current Year (2022) Certified Taxable Value	\$ 71,890,534
Base Year (2006) Taxable Value	- \$ 68,433,905
	<u>3,456,629</u>
Tax Increment Value (difference divided by 1000)	3,457
	x <u>95%</u>
CRA Taxable Value Subject to Increment Payment	\$ 3,284
Multiplied by est. FY 21-22 County Millage Rate (Mills)	<u>8.0297</u>
Estimated FY 21-22 TIF Payment	<b>\$ 26,368</b>

## Reserves

General Fund

Fund 001: Dept. 5000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Reserves</b>							
587.98-10	Reserve for Contingency	0	0	5,327,006	6,079,890	752,884	6% of Operating Revenues for Fund Balance
587.98-11	Reserve for Designated Future Use	0	0	17,211,354	17,202,877	(8,477)	
587.98-41	Reserve for Personnel Services	0	0	200,000	200,000	0	
587.98-16	Library Palm Coast Branch	0	0	0	200,712	200,712	
587.98-50	Vessel Registration	0	0	197,696	139,428	(58,268)	
587.98-50	Library Passport Reserve	0	0	75,000	191,823	116,823	
587.98-50	Solid Waste Debt Retirement	0	0	225,000	225,000	0	
587.98-50	River Club - 1st Amendment - Land	0	0	16,959	16,959	0	DRI Fees
587.98-50	River Club - 2nd Amendment	0	0	595	595	0	DRI Fees
587.98-50	Plantation Bay Amendment	0	0	9,661	9,661	0	DRI Fees
587.98-50	Matanzas Shore DRI Amendment	0	0	2,694	2,694	0	DRI Fees
587.98-50	Fire EMS Facility PC Plant	0	0	240,902	240,902	0	
587.98-50	Reserve - Fire Service Flagler Polo	0	0	12,320	12,320	0	
587.98-50	Grand Haven DRI Amendment	0	0	677	677	0	DRI Fees
587.98-50	Harbor View	0	0	24,265	24,265	0	
587.98-50	Bulow Plantation DRI	0	0	8,075	8,075	0	DRI Fees
587.98-50	Matanzas Shore	0	0	5,709	5,709	0	
587.98-57	Reserve for Future Capital O/L	0	0	112,000	128,000	16,000	Historic Courthouse HVAC/Roof Replacement
587.98-58	Reserve for Helicopter Replacement	0	0	1,250,000	1,500,000	250,000	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>24,919,913</b>	<b>26,189,587</b>	<b>1,269,674</b>	
							<b>Overall Expenditure Increase/Decrease:</b>
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>24,919,913</b>	<b>26,189,587</b>	<b>1,269,674</b>	<b>5.10%</b>

**Insurance**

**General Fund**

<b>Fund 001: Dept. 7000</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
	<b>Expenditures</b>						
519.45-10	General Liability Insurance	226,566	228,940	249,600	257,000	7,400	PSSIP, Tank, PGIT General, Inland Marine & Voting
519.45-11	Workers Comp Claims Exp	0	10,000	50,000	38,500	(11,500)	
519.45-30	Property/Casualty Insurance	498,577	543,191	520,000	690,000	170,000	Commercial Property
519.45-51	Public Officials Liability Insurance	89,082	110,451	113,000	120,000	7,000	
519.45-60	Other Insurance & Bonds	3,911	92	9,000	9,000	0	ADP Vehicle Premium, Lease Vehicles
519.45-70	Public Safety AD&D	12,096	12,096	20,000	15,500	(4,500)	Crime Liability & Statutory Death Liability
	<b>Total Operating Expenditures</b>	<b>830,232</b>	<b>904,770</b>	<b>961,600</b>	<b>1,130,000</b>	<b>168,400</b>	
							<b>Overall Expenditure Increase/Decrease</b>
	<b>Total Expenditures</b>	<b>830,232</b>	<b>904,770</b>	<b>961,600</b>	<b>1,130,000</b>	<b>168,400</b>	<b>17.51%</b>

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 102: Dept. 1420		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Revenues</b>							
312.30-00	Ninth Cent Fuel Tax	409,904	513,874	495,446	495,446	0	
312.40-00	Local Option Fuel Tax	488,746	562,643	543,190	543,190	0	
335.42-00	Constitutional Gas Tax	233,038	1,253,881	1,321,119	1,321,119	0	100% of Constitutional Gas Tax previously in Fund 112
335.49-00	Special Fuel/County Tax	509,896	552,673	582,568	582,568	0	
335.49-01	Quarterly Fuel Tax Refund	69,684	69,487	70,000	70,000	0	
335.50-00	Motor Fuel Use Tax	1,260	1,764	1,800	1,800	0	
33x.50-06	Hurricane Matthew	21,674	0	0	0	0	
33x.50-06	Hurricane Irma	61,803	0	0	0	0	
341.92-00	Staff Time	554,483	556,823	350,000	177,000	(173,000)	
361.10-00	Interest	40,329	4,846	6,000	3,000	(3,000)	
364.41-11	Surplus Sale	0	0	0	1,000	1,000	
369.90-00	Miscellaneous	33,778	2,396	0	1,000	1,000	
399.00-00	Cash Carry Forward	0	0	2,914,117	3,046,414	132,297	
<b>Total Fund Revenues</b>		<b>2,424,595</b>	<b>3,518,387</b>	<b>6,284,240</b>	<b>6,242,537</b>	<b>(41,703)</b>	<b>Overall Revenue Increase/Decrease: -0.66%</b>
<b>Expenditures</b>							
541.10-12	Regular Salaries	1,106,858	1,074,037	1,207,404	1,316,300	108,896	
541.10-14	Overtime	3,207	1,815	4,500	4,500	0	
541.10-xx	Employee Benefits	579,011	546,446	657,382	709,167	51,785	
<b>Total Personnel Services</b>		<b>1,689,076</b>	<b>1,622,298</b>	<b>1,869,286</b>	<b>2,029,967</b>	<b>160,681</b>	
541.31-10	Professional Services	1,451	25,467	1,650	1,650	0	
541.34-10	Other Contracted Services	77,093	166,237	225,996	434,938	208,942	Striping
541.40-10	Travel	0	0	1,250	1,250	0	
541.41-01	Devices and Accessories	2,717	41	900	5,900	5,000	Assistant manager position Computer, Phone, Etc
541.41-10	Communications	11,642	13,550	19,136	20,684	1,548	Radio User Fees
541.42-01	Postage Expense	6	4	150	150	0	
541.43-10	Utilities Expense	2,913	239	900	960	60	
541.44-10	Rentals & Leases	22,881	21,873	69,436	68,292	(1,144)	Equipment, Uniforms, Radio Rental Fees
541.45-20	Vehicle Insurance	22,567	25,580	29,220	33,112	3,892	
541.45-30	Property Insurance	2,279	2,729	170	221	51	
541.46-10	Building/Equip Repairs	208,438	137,270	185,800	214,000	28,200	5 More Pieces of Equipment, Increased Costs
541.46-20	Vehicle Repair	127,347	92,158	153,730	169,320	15,590	Fleet Hourly Rate Increase
541.46-30	Maintenance Agreements	8,883	8,233	27,644	30,991	3,347	Year 1 of Preventative Maintenance on Motorgrader
541.46-40	Small Tools & Equipment	10,459	12,600	12,700	12,700	0	
541.47-10	Printing & Binding	0	0	500	500	0	
541.49-10	Other Current Chrgs/Oblig	470	36	1,400	1,400	0	
541.49-14	Landfill Tipping Fees	24,206	6,749	30,000	34,500	4,500	Increase in Cost
541.49-18	Bank Analysis Fees	732	857	1,000	1,000	0	

(continued on next page)

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 102: Dept 1420	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenditures (continued)</b>							
541.51-10	Office Supplies	259	713	1,200	1,700	500	
541.51-11	Office Equipment	1,302	23	1,000	1,000	0	
541.52-10	Gas, Oil & Lubricants	152,593	143,115	247,865	321,813	73,948	\$3.25 per Gallon
541.52-12	Other Operating Expenses	4,498	3,661	13,075	13,075	0	
541.52-20	Clothing & Wearing Apparel	22	244	2,300	2,300	0	
541.52-30	Data Processing Software	1,600	1,600	5,262	7,962	2,700	Office 365
541.53-10	Road Materials & Supplies	108,071	147,180	346,908	391,444	44,536	Material Cost Increase
541.54-10	Publications/Memberships	46	0	750	750	0	
541.55-01	Training/Educational Cost	768	2,386	9,500	9,500	0	
<b>Total Operating Expenditures</b>		<b>793,243</b>	<b>812,545</b>	<b>1,389,442</b>	<b>1,781,112</b>	<b>391,670</b>	
541.64-10	Equipment	11,249	123,401	853,525	320,080	(533,445)	See Rolling Stock Below
<b>Total Capital Expenditures</b>		<b>11,249</b>	<b>123,401</b>	<b>853,525</b>	<b>320,080</b>	<b>(533,445)</b>	
541.71-30	Principal on Loan	40,998	42,389	0	53,883	53,883	Motorgrader 3yr Lease
541.72-30	Interest on Loan	2,549	1,158	0	0	0	
<b>Total Debt Service</b>		<b>43,547</b>	<b>43,547</b>	<b>0</b>	<b>53,883</b>	<b>53,883</b>	
587.91-10	Interfund Transfer	0	83,587	0	0	0	
<b>Total Interfund Transfers</b>		<b>0</b>	<b>83,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	
587.98-11	Designated For Future Use	0	0	2,146,987	2,032,495	(114,492)	
587.98-41	Personnel Service Reserves	0	0	25,000	25,000	0	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>2,171,987</b>	<b>2,057,495</b>	<b>(114,492)</b>	
<b>Total Fund Expenditures</b>						<b>Overall Expenditure Increase/Decrease:</b>	
		<b>2,537,115</b>	<b>2,685,378</b>	<b>6,284,240</b>	<b>6,242,537</b>	<b>(41,703)</b>	<b>-0.66%</b>

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Offroad Utility Vehicle	17,000	#9176
Ford F-250 Pickup	35,000	#902
Ford F-250 Pickup Utility Body	36,500	#8858
Agricultural Tractor	101,307	#887
Agricultural Tractor w/Boom Mower	215,273	#886
Motorgrader (lease)		#9487
Trade-In Motorgrader	(85,000)	
<b>Total</b>	<b>320,080</b>	

**Description:**  
 Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes:  
 Local governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The Ninth Cent fuel tax may be used for road and right of way maintenance, equipment maintenance, equipment, drainage, street lighting, traffic signs, and engineering.

**Constitutional Gas Tax Fund**

**Special Revenue Fund**

Fund 112: Dept. 1450		Actual FY 19-20	Actual FY 20-21	Budgeted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
335.43-00	Constitutional Gas Tax	932,152	0	0	0	0	Tax Distribution 100% to Fund 102
361.10-00	Interest	55,213	8,005	6,000	3,000	(3,000)	
366.01-00	Contributions in Aid	2,938	0	0	102,565	102,565	Marineland Acres
399.00-00	Cash Carry Forward	0	0	3,486,011	982,408	(2,503,603)	
<b>Total Revenues</b>		<b>990,303</b>	<b>8,005</b>	<b>3,492,011</b>	<b>1,087,973</b>	<b>(2,404,038)</b>	<b>Overall Revenue Increase/Decrease: -68.84%</b>
<b>Expenditures</b>							
541.31-10	Professional Services	2,168	1,099	3,000	3,000	0	
541.53-10	Road Materials and Supplies	0	43,232	0	0	0	
541.49-18	Bank Analysis Fees	389	341	0	0	0	
<b>Total Operating Expenditures</b>		<b>2,557</b>	<b>44,672</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	
<b>Capital Expenditures</b>							
541.63-10	Improvements Other than Building	39,957	0	0	0	0	
541.63-77	Engineering Staff Time Capital Projects	122,302	164,778	45,000	45,000	0	
541.64-10	Equipment	497,370	0	0	0	0	
<b>Total Capital Expenditures</b>		<b>659,629</b>	<b>164,778</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>	
<b>Reserves</b>							
587.98-10	Reserve For Contingency	0	0	3,410,275	993,529	(2,416,746)	
587.98-10	Reserve For Contingency	0	0	33,736	46,444	12,708	Bike Paths, Signals, Paving Projects
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>3,444,011</b>	<b>1,039,973</b>	<b>(2,404,038)</b>	
<b>Capital Improvements</b>							
541.63-10	Improvements Other than Building	0	264,637	0	0	0	
541.63-57	Design Permitting	0	17,085	0	0	0	
<b>Total Capital Improvements</b>		<b>0</b>	<b>281,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Expenditures</b>		<b>662,186</b>	<b>491,172</b>	<b>3,492,011</b>	<b>1,087,973</b>	<b>(2,404,038)</b>	<b>Overall Expenditure Increase/Decrease: -68.84%</b>



**Constitutional Gas Tax Fund**

**Special Revenue Fund**

<b>Fund 112:</b>		<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 8xxx</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
<b>Grant Revenues</b>							
331.49-26	FDOT Graham Swamp Design Trail & Ped. Bridge	790,531	0	0	0	0	
331.49-27	FDOT Graham Swamp Construct Trail & Ped. Bridge	0	638,744	0	0	0	
334.49-41	FDOT Design CR 2006 Resurfacing	191,611	0	0	0	0	
334.49-45	FDOT CR 304 to US1 Repl Bridges #734010-734012	291,791	3,930	0	0	0	
334.49-49	FDOT Old Haw Creek Rd	25,093	0	0	0	0	
334.49-50	Water Oak Road Imprvmnts - CR 2006 to Mahogany Blvd	5,578	25,926	0	0	0	
334.49-53	FDOT Mahogany Blvd	1,925,528	0	0	0	0	
334.49-54	Malacompra Rd	28,236	44,630	0	0	0	
334.49-55	Otis Stone Hunter Rd from CR 13 to US 1	228,687	181,011	0	0	0	
334.49-56	Apache Dr from Osceola Ave to First Ave	180,959	75,070	0	0	0	
334.49-57	FDOT Briarwood Drive Paving Design	314,287	0	0	0	0	
334.49-58	Hargrove Rd from Otis Stone Hunter Rd to US 1	293,330	197,557	0	0	0	
334.49-61	FDOT Rima Ridge Resurface	0	213,231	0	0	0	
334.49-63	FDOT Armand Beach Drive	0	0	100,000	0	(100,000)	
334.49-64	FDOT East Daytona North	0	0	165,000	0	(165,000)	
334.49-65	FDOT Seascape Drive	0	0	57,500	0	(57,500)	
337.30-06	SJRWMD - Malacompra Basin	0	0	0	0	0	
<b>Total Grant Revenues</b>		<b>4,275,631</b>	<b>1,380,099</b>	<b>322,500</b>	<b>0</b>	<b>(322,500)</b>	<b>-100.00%</b>
<b>Grant Expenditures</b>							
541.31-10	CR 304 Bridge Replacement	291,791	3,930	0	0	0	
541.63-10	Briarwood Drive Paving Design	314,288	0	0	0	0	
541.63-10	Mahogany Blvd Resurfacing - Water Oak Rd to CR 305	1,925,528	0	0	0	0	
541.63-10	CR 2006 Resurfacing from Dead Lake Park to CR 305	191,611	0	0	0	0	
541.63-57	Apache Dr from Osceola Ave to First Ave	180,959	75,070	0	0	0	
541.63-57	Hargrove Rd from Otis Stone Hunter Rd to US 1	293,330	197,557	0	0	0	
541.63-57	Old Haw Creek Rd from CR304 to SR100 Resurfacing	25,093	0	0	0	0	
541.63-57	Water Oak Road Imprvmnts - CR2006 to Mahogany Blvd	5,578	25,926	0	0	0	
541.63-57	Graham Swamp Design Trail & Pedestrian Bridge	790,531	0	0	0	0	
541.63-10	Graham Swamp Construct Trail & Pedestrian Bridge	0	638,744	0	0	0	
541.63-10	Rima Ridge Resurfacing	0	213,231	0	0	0	
541.63-57	Malacompra Rd from A1A to end of Atlantic	28,236	44,630	0	0	0	
541.63-57	Otis Stone Hunter Rd from CR 13 to US 1	228,687	181,011	0	0	0	
541.63-57	Armand Beach Drive (Project #405558)	0	0	100,000	0	(100,000)	
541.63-57	East Daytona North (Project #407558)	0	0	165,000	0	(165,000)	
541.63-57	Seascape Drive (Project #406558)	0	0	57,500	0	(57,500)	
<b>Total Grant Expenditures</b>		<b>4,275,632</b>	<b>1,380,099</b>	<b>322,500</b>	<b>0</b>	<b>(322,500)</b>	<b>-100.00%</b>
							<b>Overall Expenditure Increase/Decrease:</b>
<b>Total Fund Expenditures</b>		<b>4,937,818</b>	<b>1,871,271</b>	<b>3,814,511</b>	<b>1,087,973</b>	<b>(2,726,538)</b>	<b>-71.48%</b>

**Legal Aid**

**Special Revenue Fund**

Fund 105: Dept. 4401		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
359.20-01	Legal Aid Fees	17,483	19,315	18,000	20,625	2,625	
361.10-00	Interest	99	24	0	25	25	
381.00-00	Interfund Transfer (General Fund)	19,140	29,324	27,074	24,424	(2,650)	
<b>Total Fund Revenues</b>		<b>36,722</b>	<b>48,663</b>	<b>45,074</b>	<b>45,074</b>	<b>0</b>	<b>Overall Revenue Increase/Decrease: 0.00%</b>
<b>Expenditures</b>							
564.49-18	Bank Fees	15	17	20	20	0	
564.82-34	Aid to Legal Services	45,054	45,054	45,054	45,054	0	Funding for Community Legal Svcs of Mid-Florida
<b>Total Operating Expenditures</b>		<b>45,069</b>	<b>45,071</b>	<b>45,074</b>	<b>45,074</b>	<b>0</b>	
581.91-10	Interfund Transfer	0	3,591	0	0	0	
<b>Total Interfund Transfers</b>		<b>0</b>	<b>3,591</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Fund Expenditures</b>		<b>45,069</b>	<b>48,662</b>	<b>45,074</b>	<b>45,074</b>	<b>0</b>	<b>Overall Expenditure Increase/Decrease: 0.00%</b>

**Description:**

Florida Statutes 939.185 (1) (a) 2 authorizes additional court costs to be used to assist counties in providing legal aid programs required under Section 29.008 (3)(a). The additional fee of \$65 is imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense with 25% of the amount collected to fund legal aid programs.

Unspent funds at the end of the county fiscal year shall be transferred to and deposited in the innovations and supplemental court funding account.

**Law Enforcement Trust**

**Special Revenue Fund**

<b>Fund 106: Dept. 4910</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
<b>Revenues</b>							
351.20-00	Sale of Confiscated Equipment	8,227	60,207	6,000	31,000	25,000	
361.10-00	Interest	147	42	30	150	120	
399.00-00	Cash Carry Forward	0	0	10,847	50,766	39,919	
<b>Total Fund Revenues</b>		<b>8,374</b>	<b>60,249</b>	<b>16,877</b>	<b>81,916</b>	<b>65,039</b>	<b>Overall Revenue Increase/Decrease: 385.37%</b>
<b>Expenditures</b>							
521.49-10	Other Current Charges & Obligations	35,642	20,956	16,477	81,466	64,989	
521.49-18	Bank Analysis Fees	424	563	400	450	50	
<b>Total Operating Expenditures</b>		<b>36,066</b>	<b>21,519</b>	<b>16,877</b>	<b>81,916</b>	<b>65,039</b>	
<b>Total Fund Expenditures</b>		<b>36,066</b>	<b>21,519</b>	<b>16,877</b>	<b>81,916</b>	<b>65,039</b>	<b>Overall Expenditure Increase/Decrease: 385.37%</b>

**Description:**

The Law Enforcement Trust Fund accounts for revenues and expenditures to be used for law enforcement in accordance with Chapter 932.7055, Florida Statutes. Revenues are generated from the sale of confiscated property acquired by the Flagler County Sheriff's Office.

Property is sold at a public auction or by sealed bid to the highest bidder, except for real property which should be sold in a commercially reasonable manner.

The remaining proceeds shall be used for school resource officers, crime prevention, safe neighborhood, drug abuse education and prevention programs. Proceeds may also be used for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise and providing matching funds to obtain federal grants.

Fund 107: Dept. 3451		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
359.20-02	Law Library \$16.25	17,483	19,367	18,500	19,500	1,000	
361.10-00	Interest	33	16	0	20	20	
369.30-00	Refund - Prior Year Expense	734	0	0	0	0	
<b>Total Fund Revenues</b>		<b>18,250</b>	<b>19,383</b>	<b>18,500</b>	<b>19,520</b>	<b>1,020</b>	<b>Overall Revenue Increase/Decrease: 5.51%</b>
<b>Expenditures</b>							
714.10-12	Regular Salaries	25	2,303	2,383	0	(2,383)	
714.10-14	Overtime	0	8	0	0	0	
714.10-xx	Employee Benefits	5	887	969	0	(969)	
<b>Total Personnel Services</b>		<b>30</b>	<b>3,198</b>	<b>3,352</b>	<b>0</b>	<b>(3,352)</b>	
714.49-18	Bank Analysis Fees	45	50	100	50	(50)	
<b>Total Operating Expenditures</b>		<b>45</b>	<b>50</b>	<b>100</b>	<b>50</b>	<b>(50)</b>	
714.66-10	Library Materials	9,195	11,492	15,048	19,470	4,422	Westlaw & Legal Forms Online, Printed Books
<b>Total Capital Outlay</b>		<b>9,195</b>	<b>11,492</b>	<b>15,048</b>	<b>19,470</b>	<b>4,422</b>	
581.91-10	Transfer to Court Innovations Fund 197	9,003	4,709	0	0	0	
<b>Total Interfund Transfers</b>		<b>9,003</b>	<b>4,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Fund Expenditures</b>		<b>18,273</b>	<b>19,449</b>	<b>18,500</b>	<b>19,520</b>	<b>1,020</b>	<b>Overall Expenditure Increase/Decrease: 5.51%</b>

**Description:**

Ord. No. 2005-08, and Florida Statutes 939.185 (1) (a) 3 authorizes additional court costs to be used to fund personnel and legal material for the public as part of a law library. The additional fee of \$65 is imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense with 25% of the amount collected to fund a law library.

Unspent funds at the end of the county fiscal year shall be transferred to and deposited in the innovations and supplemental court funding account.

**Courthouse Facilities**

**Special Revenue Fund**

<b>Fund 108: Dept. 3701</b>		<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
<b>Revenues</b>							
331.11-02	FDEM HMGP Justice Center Gen	156,575	0	0	0	0	
359.20-03	Court Facilities	168,816	173,447	168,000	171,600	3,600	
361.10-00	Interest	594	86	20	75	55	
399.00-00	Cash Carry Forward	0	0	0	0	0	
<b>Total Fund Revenues</b>		<b>325,985</b>	<b>173,533</b>	<b>168,020</b>	<b>171,675</b>	<b>3,655</b>	<b>Overall Revenue Increase/Decrease: 2.18%</b>
<b>Expenditures</b>							
712.31-10	Professional Services	28	0	200	200	0	
712.34-10	Other Contracted Services	144,687	35,130	19,500	0	(19,500)	
712.44-10	Rentals & Leases	684	0	1,000	0	(1,000)	
712.46-10	Building/Equipment Repairs	31,310	33,666	35,500	43,560	8,060	Elevator and other minor repairs
712.46-30	Maintenance Agreements	60,203	61,817	75,800	68,640	(7,160)	Elevator & HVAC Maintenance
712.46-40	Small Tools & Equip	314	402	1,000	0	(1,000)	
712.49-10	Other Current Chrgs/Oblig	993	993	1,100	0	(1,100)	
712.49-18	Bank Analysis Fees	433	457	700	0	(700)	
712.51-11	Office Equipment	236	0	500	0	(500)	
712.52-12	Other Operating Expenses	3,212	1,824	3,800	0	(3,800)	
<b>Total Operating Expenditures</b>		<b>242,100</b>	<b>134,289</b>	<b>139,100</b>	<b>112,400</b>	<b>(26,700)</b>	
712.64-10	Equipment	207,861	0	0	0	0	
<b>Total Capital Expenditures</b>		<b>207,861</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
712.72-32	Interest on Advances	0	347	0	0	0	
587.98-10	Reserve for Contingency	0	0	28,920	59,275	30,355	
<b>Total Reserves</b>		<b>0</b>	<b>347</b>	<b>28,920</b>	<b>59,275</b>	<b>30,355</b>	
<b>Total Fund Expenditures</b>		<b>449,961</b>	<b>134,636</b>	<b>168,020</b>	<b>171,675</b>	<b>3,655</b>	<b>Overall Expenditure Increase/Decrease: 2.18%</b>

**Description:**

The Flagler County Board of County Commissioners adopted Ordinance 2004-08 on July 12, 2004 to assess a \$15 surcharge on non-criminal traffic infractions or criminal violations of Section 318.18, Florida Statutes. Funds collected are used to fund State court facilities, and expended as provided by the Board of County Commissioners in consultation with the Chief Judge of the Seventh Judicial Circuit of Florida, or his/her designee. The surcharge was effective July 1, 2004.

During fiscal year 2008-09, Chapter 2009-204 was signed into Florida law raising the allowable surcharge on noncriminal traffic infractions and on certain listed criminal violations from \$15 to \$30. On July 20, 2009 the Flagler County Board of County Commissioners adopted Ordinance 2009-05 amending Sec. 10.33(3), Flagler County Code to increase the surcharge from \$15 to \$30.

**Domestic Violence Trust**

**Special Revenue Fund**

Fund 192: Dept. 4600		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
351.13-00	Judgments & Fines	10,133	11,243	10,000	10,500	500	
361.10-00	Interest	63	58	0	100	100	
399.00-00	Cash Carry Forward	0	0	19,206	40,135	20,929	
<b>Total Fund Revenues</b>		<b>10,196</b>	<b>11,301</b>	<b>29,206</b>	<b>50,735</b>	<b>21,529</b>	<b>Overall Revenue Increase/Decrease: 73.71%</b>
<b>Expenditures</b>							
587.98-11	Designated for Future Use	0	0	29,206	50,735	21,529	Offset D/V incarceration costs, FCSO D/V Training
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>29,206</b>	<b>50,735</b>	<b>21,529</b>	
<b>Total Fund Expenditures</b>		<b>0</b>	<b>0</b>	<b>29,206</b>	<b>50,735</b>	<b>21,529</b>	<b>Overall Expenditure Increase/Decrease: 73.71%</b>

**Description:**

Pursuant to § 938.08, Florida Statutes, a surcharge of \$201.00 is imposed in certain domestic violence related cases. \$85.00 of the sum collected is deposited in a State Domestic Violence Trust Fund, \$1.00 is retained by the Clerk of Court, and the remainder is provided to the County to be used to defray costs of incarcerating persons sentenced under § 741.283, Florida Statutes, and to provide additional training to law enforcement personnel in combating domestic violence.

**Alcohol & Drug Abuse Trust**

**Special Revenue Fund**

Fund 193: Dept. 1600		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
351.14-00	Alcohol & Other Drug Abuse	2,760	7,819	2,700	6,000	3,300	
361.10-00	Interest	56	36	15	50	35	
399.00-00	Cash Carry Forward	0	0	14,307	25,332	11,025	
<b>Total Fund Revenues</b>		<b>2,816</b>	<b>7,855</b>	<b>17,022</b>	<b>31,382</b>	<b>14,360</b>	<b>Overall Revenue Increase/Decrease: 84.36%</b>
<b>Expenditures</b>							
622.49-18	Bank Analysis Fees	0	0	50	0	(50)	
<b>Total Operating Expenditures</b>		<b>0</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>(50)</b>	
587.98-10	Reserve	0	0	16,972	31,382	14,410	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>16,972</b>	<b>31,382</b>	<b>14,410</b>	
<b>Total Fund Expenditures</b>		<b>0</b>	<b>0</b>	<b>17,022</b>	<b>31,382</b>	<b>14,360</b>	<b>Overall Expenditure Increase/Decrease: 84.36%</b>

**Description:**

The Flagler County Alcohol and Drug Abuse Trust Fund was created pursuant to § 893.165, Florida Statutes and Flagler County Ordinance 2002-31. Fees and court costs are imposed pursuant to §§ 938.13, 938.21 & 938.23, Florida Statutes, and the sums collected, less Clerk fees, are deposited in the Trust Fund to be used to fund alcohol and other drug abuse programs designated by the Board. Unexpended funds at year-end, if any, remain in this fund (Fund 193) and carry forward to the next year.

**Court Technology - Court Services**

**Special Revenue Fund**

<b>Fund 194: Dept. 1600</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
<b>Revenues</b>							
359.20-04	Court Innovations Recording Fees \$2	333,184	475,582	400,000	475,000	75,000	
361.10-00	Interest	12,946	1,432	2,000	1,200	(800)	
399.00-00	Cash Carry Forward	0	0	836,131	412,431	(423,700)	
<b>Total Fund Revenues</b>		<b>346,130</b>	<b>477,014</b>	<b>1,238,131</b>	<b>888,631</b>	<b>(349,500)</b>	<b>Overall Revenue Increase/Decrease: -28.23%</b>
<b>Expenditures</b>							
601.31-10	Professional Services	479	179	400	400	0	
601.34-10	Other Contracted Services	2,615	6,988	500	6,500	6,000	Web Site Redesign & Maintenance
601.41-01	Devices and Accessories	26	251	0	0	0	
601.41-10	Communications Recurring	11,716	18,780	25,000	32,000	7,000	Network Circuit between Flagler & Volusia
601.46-30	Maintenance Agreements	1,342	12,029	27,000	25,000	(2,000)	Benchmark Viewer, Office 365 Licenses
601.46-40	Small Tools & Equipmt	0	450	0	0	0	
601.49-18	Bank Analysis Fees	404	532	750	750	0	
601.51-11	Office Equipment	12,005	5,524	10,000	15,000	5,000	Laptops, docks, printers, monitors, UPS units
601.52-12	Other Operating Expenses	0	210	250	250	0	
601.52-30	Data Processing Software	3,988	4,119	7,500	7,500	0	Software Upgrades
<b>Total Operating Expenditures</b>		<b>32,575</b>	<b>49,062</b>	<b>71,400</b>	<b>87,400</b>	<b>16,000</b>	
601.64-10	Equipment	11,739	9,999	30,000	20,000	(10,000)	
<b>Total Capital Expenditures</b>		<b>11,739</b>	<b>9,999</b>	<b>30,000</b>	<b>20,000</b>	<b>(10,000)</b>	
<b>Total Expenditures</b>		<b>44,314</b>	<b>59,061</b>	<b>101,400</b>	<b>107,400</b>	<b>6,000</b>	<b>Overall Expenditure Increase/Decrease: 5.92%</b>

**Court Technology - State Attorney**

**Special Revenue Fund**

<b>Fund 194: Dept. 1200</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
<b>Expenditures</b>							
602.34-10	Other Contracted Services	0	4,271	0	0	0	
602.41-01	Devices and Accessories	331	0	0	0	0	
602.41-10	Communications Recurring	8,500	9,800	10,500	10,500	0	
602.46-30	Maintenance Agreements	8,151	6,219	10,000	15,000	5,000	
602.51-10	Office Supplies	0	592	2,000	2,000	0	
602.51-11	Office Equipment	0	22,517	8,000	8,000	0	
602.52-12	Other Operating Expense	0	0	1,000	1,000	0	
602.52-30	Data Processing Software	6,242	6,892	9,500	10,000	500	
<b>Total Operating Expenditures</b>		<b>23,224</b>	<b>50,291</b>	<b>41,000</b>	<b>46,500</b>	<b>5,500</b>	
602.64-10	Equipment	10,981	0	12,500	10,000	(2,500)	Hardware for Servers/Storage
<b>Total Capital Expenditures</b>		<b>10,981</b>	<b>0</b>	<b>12,500</b>	<b>10,000</b>	<b>(2,500)</b>	
<b>Total Expenditures</b>		<b>34,205</b>	<b>50,291</b>	<b>53,500</b>	<b>56,500</b>	<b>3,000</b>	<b>Overall Expenditure Increase/Decrease: 5.61%</b>



**Court Technology - Public Defender**

**Special Revenue Fund**

<b>Fund 194:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 1300</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
	<b>Expenditures</b>						
603.41-01	Devices and Accessories	111	511	0	0	0	
603.41-10	Communications Recurring	22,379	19,729	23,607	23,607	0	
603.46-30	Maintenance Agreements	4,210	4,507	8,255	7,267	(988)	
603.51-10	Office Supplies	1,141	475	3,000	3,000	0	
603.51-11	Office Equipment	942	10,017	300	3,000	2,700	
603.52-12	Other Operating Expenses	0	409	0	0	0	
603.52-30	Data Processing Software	3,852	2,540	13,170	16,342	3,172	
	<b>Total Operating Expenditures</b>	<b>32,635</b>	<b>38,188</b>	<b>48,332</b>	<b>53,216</b>	<b>4,884</b>	
603.64-10	Equipment	0	6,570	19,264	15,500	(3,764)	
	<b>Total Capital Expenditures</b>	<b>0</b>	<b>6,570</b>	<b>19,264</b>	<b>15,500</b>	<b>(3,764)</b>	
	<b>Total Expenditures</b>	<b>32,635</b>	<b>44,758</b>	<b>67,596</b>	<b>68,716</b>	<b>1,120</b>	<b>Overall Expenditure Increase/Decrease: 1.66%</b>

**Court Technology - Criminal Conflict & Civil Regional Counsel**

**Special Revenue Fund**

<b>Fund 194:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 1301</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
	<b>Expenditures</b>						
603.34-10	Other Contracted Services	0	0	0	500	500	
603.41-10	Communications Recurring	0	0	0	1,900	1,900	
603.46-30	Maintenance Agreements	0	0	0	2,600	2,600	
603.51-10	Office Supplies	0	0	0	700	700	
	<b>Total Operating Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,700</b>	<b>5,700</b>	
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,700</b>	<b>5,700</b>	<b>Overall Expenditure Increase/Decrease: 100.00%</b>

**Court Technology - Court Related Technology**

**Special Revenue Fund**

<b>Fund 194:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 4801</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
	<b>Expenditures</b>						
713.34-10	Other Contracted Services	64,500	73,104	20,000	66,000	46,000	Clerk Support
713.46-30	Maintenance Agreements	11,900	41,005	0	0	0	
713.51-11	Office Equipment	0	15,425	120,000	0	(120,000)	
713.52-12	Other Operating Expenses	0	96	0	0	0	
713.52-30	Data Processing Software	0	33,091	0	0	0	Equipment Upgrade
	<b>Total Operating Expenditures</b>	<b>76,400</b>	<b>162,721</b>	<b>140,000</b>	<b>66,000</b>	<b>(74,000)</b>	
603.64-10	Equipment	0	392,190	155,000	50,000	(105,000)	Network Upgrades
	<b>Total Capital Expenditures</b>	<b>0</b>	<b>392,190</b>	<b>155,000</b>	<b>50,000</b>	<b>(105,000)</b>	
587.98-10	Reserve for Contingency	0	0	720,635	534,315	(186,320)	
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>720,635</b>	<b>534,315</b>	<b>(186,320)</b>	
	<b>Total Expenditures</b>	<b>76,400</b>	<b>554,911</b>	<b>1,015,635</b>	<b>650,315</b>	<b>(365,320)</b>	
	<b>Total Fund Expenditures</b>	<b>187,554</b>	<b>709,021</b>	<b>1,243,831</b>	<b>888,631</b>	<b>(349,500)</b>	<b>Overall Expenditure Increase/Decrease: -28.10%</b>

Juvenile Diversion

Special Revenue Fund

Fund 195: Dept. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
<b>Revenues</b>							
359.21-06	Juvenile Diversion \$5.41	5,822	6,438	5,700	6,200	500	
359.21-07	Juvenile Alternatives	5,822	6,438	5,700	6,200	500	
359.21-08	Teen Court	5,839	6,457	5,700	6,200	500	
361.10-00	Interest	36	38	20	20	0	
399.00-00	Cash Carry Forward	0	0	0	0	0	
<b>Total Fund Revenues</b>		<b>17,519</b>	<b>19,371</b>	<b>17,120</b>	<b>18,620</b>	<b>1,500</b>	<b>Overall Revenue Increase/Decrease: 8.76%</b>
<b>Expenditures</b>							
719.49-18	Bank Analysis Fees	0	0	30	50	20	
<b>Total Operating Expenditures</b>		<b>0</b>	<b>0</b>	<b>30</b>	<b>50</b>	<b>20</b>	
581.91-10	Transfer to Court Innovations Fund 197	17,523	19,361	17,090	18,570	1,480	
<b>Total Interfund Transfers</b>		<b>17,523</b>	<b>19,361</b>	<b>17,090</b>	<b>18,570</b>	<b>1,480</b>	
<b>Total Fund Expenditures</b>		<b>17,523</b>	<b>19,361</b>	<b>17,120</b>	<b>18,620</b>	<b>1,500</b>	<b>Overall Expenditure Increase/Decrease: 8.76%</b>

**Description:**

Pursuant to Florida Statutes 939.185 and Flagler County Ordinance 2005-08, a court cost of \$65.00 is imposed in certain cases. 25% of the sum collected is deposited in a Juvenile Alternative Programs account to be used to fund juvenile assessment centers (see § 938.17, Florida Statutes) and other juvenile alternative programs.

Unspent funds at the end of the county fiscal year shall be transferred to and deposited in the innovations and supplemental court funding account.

**Crime Prevention**

**Special Revenue Fund**

Fund 196 Dept. 4300	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
359.20-06	Crime Prevention	27,844	30,223	28,500	29,800	1,300	
361.10-00	Interest/Investments	1,202	210	100	110	10	
399.00-00	Cash Carry Forward	0	0	139,053	121,165	(17,888)	
<b>Total Fund Revenues</b>		<b>29,046</b>	<b>30,433</b>	<b>167,653</b>	<b>151,075</b>	<b>(16,578)</b>	<b>Overall Revenue Increase/Decrease: -9.89%</b>
<b>Expenditures</b>							
521.31-10	Professional Services	44	24	100	0	(100)	
521.49-18	Bank Analysis Fees	67	33	100	200	100	
<b>Total Operating Expenditures</b>		<b>111</b>	<b>57</b>	<b>200</b>	<b>200</b>	<b>0</b>	
521.81-05	Aid to Other Governments	0	0	47,940	0	(47,940)	PSCC Grants Temporarily Suspended
<b>Total Grants and Aids</b>		<b>0</b>	<b>0</b>	<b>47,940</b>	<b>0</b>	<b>(47,940)</b>	
581.91-10	Interfund Transfer	0	0	0	0	0	PSCC Grants Temporarily Suspended
<b>Total Interfund Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
587.98-10	Reserve for Contingency	0	0	119,513	150,875	31,362	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>119,513</b>	<b>150,875</b>	<b>31,362</b>	
<b>Total Fund Expenditures</b>		<b>111</b>	<b>57</b>	<b>167,653</b>	<b>151,075</b>	<b>(16,578)</b>	<b>Overall Expenditure Increase/Decrease: -9.89%</b>

**Description:**

Pursuant to § 775.083(2), Florida Statutes, court costs shall be assessed and collected in each instance a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under state law, or a violation of any municipal or county ordinance if the violation constitutes a misdemeanor under state law. The court costs imposed by this section shall be \$50 for a felony and \$20 for any other offense.

The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under § 163.501-163.523.

Note: Funding allocation is subject to the approval of the Board of County Commissioners as part of the annual budget process. Funding will continue on an annual basis with the annual allocation being subject to available funding and the successful continuation of the named agency program. This budget appropriation voids the Public Safety Coordinating Council Crime Prevention Grant application process.

**Court Innovations**

**Special Revenue Fund**

Fund 197: Dept. 4805		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
359.20-05	Court Innovations	17,478	19,362	18,000	18,800	800	
361.10-00	Interest	903	106	100	75	(25)	
381.00-00	Interfund Transfer from General Fund	67,707	130,464	60,000	132,672	72,672	
381.00-00	Interfund Transfer from Juvenile Diversion	17,523	0	17,090	18,570	1,480	
381.00-00	Interfund Transfer from Law Library	9,003	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	137,681	0	(137,681)	
<b>Total Fund Revenues</b>		<b>112,614</b>	<b>149,932</b>	<b>232,871</b>	<b>170,117</b>	<b>(62,754)</b>	<b>Overall Revenue Increase/Decrease: -26.95%</b>
<b>Expenditures</b>							
719.10-12	Regular Salaries	30,140	38,390	37,981	40,444	2,463	
719.10-xx	Employee Benefits	13,651	17,241	17,581	18,828	1,247	
<b>Total Personnel Expenditures</b>		<b>43,791</b>	<b>55,631</b>	<b>55,562</b>	<b>59,272</b>	<b>3,710</b>	
719.34-10	Other Contracted Services	70,843	91,139	93,400	105,000	11,600	Substance Testing, Drug Treatment Services
719.40-10	Travel Expenses	0	0	1,000	1,000	0	NADCP Conference
719.41-10	Communications Recurring	0	0	100	100	0	
719.42-01	Postage	0	0	100	100	0	
719.49-18	Bank Analysis Fees	105	125	220	220	0	
719.51-10	Office Supplies	99	0	300	300	0	
719.52-12	Other Operating Expenses	379	66	1,500	1,500	0	Screening Kits
719.54-10	Publications/Memberships	0	50	125	125	0	
719.55-01	Employee Education/Training	0	0	1,250	1,250	0	
719.55-03	Conference/Seminar Registration	0	0	1,250	1,250	0	
<b>Total Operating Expenditures</b>		<b>71,426</b>	<b>91,380</b>	<b>99,245</b>	<b>110,845</b>	<b>11,600</b>	
587.98-10	Reserve for Contingency	0	0	78,064	0	(78,064)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>78,064</b>	<b>0</b>	<b>(78,064)</b>	
<b>Total Fund Expenditures</b>		<b>115,217</b>	<b>147,011</b>	<b>232,871</b>	<b>170,117</b>	<b>(62,754)</b>	<b>Overall Expenditure Increase/Decrease: -26.95%</b>

**Description:**

Pursuant to § 939.185, Florida Statutes, and § 10-33(1), Flagler County Code of Ordinances, a court cost of \$65.00 is imposed in certain cases. 25% of the sum collected is deposited in an Innovations and Supplemental Court Funding account to be used to fund innovative court programs, to supplement state funding of state court elements, and to aid the county in funding local requirements. Funds may not be expended without the consent of the Chief Judge or his/her designee or the Court Administrator. The Chief Judge has authorized the use of these funds for the continued administrative costs associated with operating the Adult Drug Court program under the auspices of the Court Administrator. Unspent funds at the end of the county fiscal year shall remain in this account.

Teen Court

Special Revenue Fund

Fund 198: Dept. 4804	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
359.21-09	Teen Court - 7/2005 \$3	18,618	19,663	18,550	19,050	500	
361.10-00	Interest	370	81	80	50	(30)	
381.00-00	Interfund Transfer (General Fund)	26,487	0	50,494	45,544	(4,950)	
399.00-00	Cash Carry Forward	0	0	8,582	17,207	8,625	
<b>Total Fund Revenues</b>		<b>45,475</b>	<b>19,744</b>	<b>77,706</b>	<b>81,851</b>	<b>4,145</b>	<b>Overall Revenue Increase/Decrease: 5.33%</b>
<b>Expenditures</b>							
719.10-12	Regular Salaries	26,672	41,958	43,077	45,877	2,800	
719.10-xx	Employee Benefits	7,864	17,888	18,529	19,874	1,345	
<b>Total Personnel Expenditures</b>		<b>34,536</b>	<b>59,846</b>	<b>61,606</b>	<b>65,751</b>	<b>4,145</b>	
719.34-10	Other Contracted Services	1,760	1,026	11,700	11,700	0	Counseling and Substance Testing Services
719.40-10	Travel Expenses	0	0	1,000	1,000	0	
719.42-01	Postage Expense	62	35	100	100	0	
719.47-10	Printing & Binding	0	0	100	100	0	
719.49-18	Bank Analysis Fees	75	75	200	200	0	
719.51-10	Office Supplies	0	151	300	300	0	
719.54-10	Publications/Memberships	200	200	200	200	0	
719.55-03	Conference & Seminar Registration	50	0	2,500	2,500	0	
<b>Total Operating Expenditures</b>		<b>2,147</b>	<b>1,487</b>	<b>16,100</b>	<b>16,100</b>	<b>0</b>	
<b>Total Fund Expenditures</b>		<b>36,683</b>	<b>61,333</b>	<b>77,706</b>	<b>81,851</b>	<b>4,145</b>	<b>Overall Expenditure Increase/Decrease: 5.33%</b>

**Description:**

Pursuant to § 938.19, Florida Statutes, and § 10-33(2), Flagler County Code Of Ordinances, a court cost of \$3.00 is assessed in certain cases to aid in the funding of Teen Court, a juvenile diversion program. Funds may not be expended without the consent of the Chief Judge or his/her designee, or the Court Administrator. Unexpended funds at year-end, if any, remain in this fund and roll over to the next year.

**Tourist Development - Capital Projects**

**Special Revenue Fund**

Fund 109: Dept. 4700		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
312.10-00	Tourist Dev Tax - Sales, Use & Fuel	475,398	721,701	550,000	800,000	250,000	Local Option Tourist Tax Levy is 5% (this Fund Receives 20% of Allocation)
361.10-00	Interest	41,686	5,078	4,000	1,500	(2,500)	
386.70-00	Excess Fees - Tax Collector	4,036	4,968	0	0	0	
399.00-00	Cash Carry Forward	0	0	2,369,502	3,720,279	1,350,777	
<b>Total Fund Revenues</b>		<b>521,120</b>	<b>731,747</b>	<b>2,923,502</b>	<b>4,521,779</b>	<b>1,598,277</b>	<b>Overall Revenue Increase/Decrease: 54.67%</b>
<b>Expenditures</b>							
575.31-10	Professional Services	4,543	671	4,500	0	(4,500)	
575.34-16	Comm Fees - Tax Collector	14,268	21,651	18,000	24,000	6,000	3% Fee for Tax Collector
575.49-18	Bank Analysis Fees	60	42	150	100	(50)	
575.82-51	Flagler County Parks	0	0	28,370	28,370	0	Princess Place Exhibit
<b>Total Operating Expenditures</b>		<b>18,871</b>	<b>22,364</b>	<b>51,020</b>	<b>52,470</b>	<b>1,450</b>	
573.81-05	Aid to other GOVTS	0	90,436	0	0	0	
573.82-53	Florida Agricultural Museum	0	0	150,000	0	(150,000)	
<b>Total Awards</b>		<b>0</b>	<b>90,436</b>	<b>150,000</b>	<b>0</b>	<b>(150,000)</b>	
581.91-10	Interfund Transfers	65,651	427,115	0	0	0	Transfer for Debt Service (completed)
<b>Total Interfund Transfers</b>		<b>65,651</b>	<b>427,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	
587.98-11	Designated for Future Use	0	0	2,722,482	4,469,309	1,746,827	\$1.1 Million for Visitor Center
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>2,722,482</b>	<b>4,469,309</b>	<b>1,746,827</b>	
<b>Total Fund Expenditures</b>		<b>84,522</b>	<b>539,915</b>	<b>2,923,502</b>	<b>4,521,779</b>	<b>1,598,277</b>	<b>Overall Expenditure Increase/Decrease: 54.67%</b>

**Tourist Development - Promos & Advertising**

**Special Revenue Fund**

Fund 110: Dept. 4700		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
312.10-00	Tourist Dev Tax - Sales, Use & Fuel	1,426,195	2,165,103	1,650,000	2,400,000	750,000	Local Option Tourist Tax Levy is 5% (this Fund Receives 60% of Allocation)
331.50-07	Hurricane Irma	2,147	0	0	0	0	
361.10-00	Interest	18,086	2,873	3,000	1,000	(2,000)	
366.01-00	Contributions in Aid	0	13,103	0	0	0	
369.30-00	Refund-Prior Year Expense	0	5,000	0	0	0	
369.90-00	Miscellaneous	150	0	0	1,500	1,500	Billboard Rental
386.70-00	Excess Fees - Tax Collector	12,109	14,903	0	0	0	
399.00-00	Cash Carry Forward	0	0	1,551,447	2,667,357	1,115,910	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Fund Revenues</b>		<b>1,458,687</b>	<b>2,200,982</b>	<b>3,204,447</b>	<b>5,069,857</b>	<b>1,865,410</b>	<b>58.21%</b>
<b>Expenditures</b>							
513.10-12	Regular Salaries	220,220	282,500	341,176	363,792	22,616	
513.10-14	Overtime	160	121	0	0	0	
559.10-xx	Employee Benefits	93,358	108,423	140,697	152,550	11,853	
<b>Total Personnel Services</b>		<b>313,738</b>	<b>391,044</b>	<b>481,873</b>	<b>516,342</b>	<b>34,469</b>	
559.31-10	Professional Services	14,047	2,240	44,000	24,000	(20,000)	Audit Fees w FC Tax Collector, Starry Nights
559.34-10	Other Contracted Services	299,852	260,419	291,103	367,826	76,723	Agency Services, Simpleview, FC Cultural Council
559.34-16	Comm Fees - Tax Collector	42,803	64,953	54,000	72,000	18,000	A fee of 3% is paid on taxes collected
559.40-10	Travel Expenses	0	1,282	5,000	7,000	2,000	
559.41-01	Devices and Accessories	132	0	0	500	500	
559.41-10	Communications Recurring	6,873	7,074	5,720	7,720	2,000	Cable, Wireless, Surfcam
559.42-01	Postage Expense	22,571	17,217	20,000	15,000	(5,000)	
559.43-10	Utilities Expense	2,346	2,947	2,500	4,000	1,500	
559.44-10	Rentals & Lease	38,613	50,188	50,000	52,014	2,014	FC Airport office space
559.45-10	General Liability Insurance	888	1,180	0	1,190	1,190	
559.45-20	Vehicle Insurance	489	494	250	585	335	
559.45-60	Other Insurance & Bonds	194	(10)	0	0	0	
559.46-10	Bldg/Equip Repairs	0	8	0	0	0	
559.46-20	Vehicle Repair	412	608	500	1,300	800	
559.46-30	Maintenance Agreements	6,769	8,177	8,127	7,830	(297)	Canon Copier, Fortinet Fortiswitch
559.46-40	Small Tools & Equipment	0	190	0	0	0	
559.47-10	Printing & Binding	18,727	24,626	20,000	30,000	10,000	Trek & Artwalk brochures, Dining Guide

(continued on next page)



**Tourist Development - Promos & Advertising**

**Special Revenue Fund**

<b>Fund 110: Dept. 4700</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
	<b>Expenditures (continued)</b>						
559.48-10	Promotional Activities	34,474	30,526	25,250	40,250	15,000	Webcam, Holiday decorations, Promo items
559.48-44	Promotional - City of Palm Coast	0	20,000	20,000	0	(20,000)	FY 21-22 Fireworks
559.48-45	Promotional - Special Event	62,450	55,000	80,000	80,000	0	Sporting events, NCCAA, Jaga Charitable Trust
559.48-46	Special Event - Overnight Stay Events	28,000	0	0	0	0	
559.48-47	Regional Drive Market	8,750	0	0	0	0	
559.48-48	Promotional - City of Flagler Beach	0	0	25,000	0	(25,000)	FY 21-22 Fireworks
559.48-49	Promotional - SEMG	0	0	80,000	80,000	0	Spec Event Mktg Grant, FC Corvette Club
559.49-10	Other Current Charges/Obligations	2,909	1,079	6,000	17,500	11,500	Friends of A1A Scenic & Historic Biway
559.49-15	Advertising	296,404	514,247	600,000	650,000	50,000	Zimmerman Agcy, Vist Fla, Florida's First Coast of Golf
559.49-18	Bank Analysis Fees	1,069	1,065	1,300	1,300	0	
559.51-10	Office Supplies	1,384	936	2,000	2,000	0	
559.51-11	Office Equipment	259	4,126	1,000	5,000	4,000	
559.52-10	Gas, Oil, & Lubricants	212	201	800	2,000	1,200	
559.52-12	Other Operating Expenses	2,305	1,958	3,000	15,000	12,000	Destination Signage/Improvements
559.52-30	Data Processing Software	16,620	17,427	17,155	22,300	5,145	CrowdRiff, Office 365, Copier Lease
559.54-10	Publications and Memberships	31,401	40,740	26,366	55,736	29,370	
559.55-01	Training & Education	1,330	495	2,000	2,000	0	
559.55-03	Conferences & Seminars	39	2,278	5,000	8,000	3,000	
	<b>Total Operating Expenditures</b>	<b>942,322</b>	<b>1,131,671</b>	<b>1,396,071</b>	<b>1,572,051</b>	<b>175,980</b>	
587.98-11	Designated for Future Use	0	0	1,326,503	2,981,464	1,654,961	
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>1,326,503</b>	<b>2,981,464</b>	<b>1,654,961</b>	
	<b>Total Fund Expenditures</b>	<b>1,256,060</b>	<b>1,522,715</b>	<b>3,204,447</b>	<b>5,069,857</b>	<b>1,865,410</b>	<b>Overall Expenditure Increase/Decrease: 58.21%</b>

**Tourist Development - Beach Restoration**

**Special Revenue Fund**

Fund 111: Dept. 4700		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
312.10-00	Tourist Dev Tax - Sales, Use & Fuel	475,398	721,701	550,000	800,000	250,000	Local Option Tourist Tax Levy is 5% (this Fund
334.39-03	TDT Beach Restore - State Design	669,617	6,730	0	0	0	Receives 20% of Allocation)
361.10-00	Interest Earnings	50,955	5,294	3,000	1,000	(2,000)	
366.01-00	Contributions & Donations	400,000	0	0	0	0	
386.70-00	Excess Fees - Tax Collector	4,036	4,968	0	0	0	
399.00-00	Cash Carry Forward	0	0	1,040,711	830,568	(210,143)	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Fund Revenues</b>		<b>1,600,006</b>	<b>738,693</b>	<b>1,593,711</b>	<b>1,631,568</b>	<b>37,857</b>	<b>2.38%</b>
<b>Expenditures</b>							
513.10-12	Regular Salaries	0	0	0	46,241	46,241	Coastal Engineer (in 31.10 until account # created)
559.10-xx	Employee Benefits	0	0	0	14,554	14,554	
<b>Total Personnel Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>60,795</b>	<b>60,795</b>	
537.31-10	Professional Services	92,670	150,508	100,000	0	(100,000)	Project #105721 Dune Restoration Post Monitoring
537.34-16	Comm Fees - Tax Collector	14,268	21,651	20,400	24,000	3,600	A fee of 3% is paid on taxes collected
537.34-20	Governmental Services	1,971	0	30,000	0	(30,000)	Project #105721 Dune Restoration Post Monitoring
537.49-10	Other Current chrgs/oblig	0	99,798	0	0	0	
537.49-18	Bank Analysis Fees	411	133	2,000	0	(2,000)	
537.52-12	Other Operating	3,490	0	0	0	0	
<b>Total Operating Expenditures</b>		<b>112,810</b>	<b>272,090</b>	<b>152,400</b>	<b>24,000</b>	<b>(128,400)</b>	
537.82-53	Other Entities	0	0	154,000	0	(154,000)	
<b>Total Grants and Aids</b>		<b>0</b>	<b>0</b>	<b>154,000</b>	<b>0</b>	<b>(154,000)</b>	
537.81-14	Grants/Aid/Contributions to Flagler Beach	669,617	9,025	0	0	0	FY 19-20 Project #090566, Shoreline Protection (ongoing)
<b>Total Beach Restore SR A1A</b>		<b>669,617</b>	<b>9,025</b>	<b>0</b>	<b>0</b>	<b>0</b>	
537.71-10	TDT Revenue Bond, Series 2017 - Principal	675,000	0	0	0	0	Moved to Interfund Transfer in FY 21
537.72-10	TDT Revenue Bond, Series 2017 - Interest	119,464	0	0	0	0	
<b>Total Debt Service</b>		<b>794,464</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
581.91-10	Interfund Transfer for Debt Service	0	4,761,732	660,524	704,330	43,806	TDT Series 2017 Paid off Early
<b>Total Interfund Transfers</b>		<b>0</b>	<b>4,761,732</b>	<b>660,524</b>	<b>704,330</b>	<b>43,806</b>	
587.98-11	Designated for Future Use	0	0	626,787	842,443	215,656	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>626,787</b>	<b>842,443</b>	<b>215,656</b>	
<b>Total Fund Expenditures</b>							<b>Overall Expenditure Increase/Decrease:</b>
		<b>1,576,891</b>	<b>5,042,847</b>	<b>1,593,711</b>	<b>1,631,568</b>	<b>37,857</b>	<b>2.38%</b>

**Environmentally Sensitive Lands (Old Fund)**

**Special Revenue Fund**

Fund 117: Dept. 5200		Actual FY 19-20	Actual FY 20-21	Adopted FY 20-21	Tentative FY 20-21	Changes +/-	Comments
<b>Revenues</b>							
361.10-00	Interest	2,027	225	400	50	(350)	
399.00-00	Cash Carry Forward	0	0	137,505	134,497	(3,008)	
<b>Total Fund Revenues</b>		<b>2,027</b>	<b>225</b>	<b>137,905</b>	<b>134,547</b>	<b>(3,358)</b>	<b>Overall Revenue Increase/Decrease: -2.44%</b>
<b>Operating Expenditures</b>							
537.31-10	Professional Services	76	33	100	75	(25)	
537.49-18	Bank Fees	389	550	550	550	0	
<b>Total Operating Expenditures</b>		<b>465</b>	<b>583</b>	<b>650</b>	<b>625</b>	<b>(25)</b>	
<b>Reserves</b>							
587.98-11	Reserve for Future Use	0	0	137,255	133,922	(3,333)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>137,255</b>	<b>133,922</b>	<b>(3,333)</b>	
<b>Total Fund Expenditures</b>		<b>465</b>	<b>583</b>	<b>137,905</b>	<b>134,547</b>	<b>(3,358)</b>	<b>Overall Expenditure Increase/Decrease: -2.44%</b>

**Description:**

Note: Proceeds from the \$6,665,000 Limited Tax General Obligation Bonds, Series 2005 were deposited into this fund for the acquisition of environmentally sensitive lands.

**Environmentally Sensitive Lands**

**Special Revenue Fund**

<b>Fund 119: Dept. 6200</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 20-21</b>	<b>Tentative FY 20-21</b>	<b>Changes +/-</b>	<b>Comments</b>
<b>Revenues</b>							
311.10-00	Ad Valorem Taxes	1,112,112	1,169,164	1,274,165	1,465,290	191,125	0.1250 Mills
311.20-00	Ad Valorem Taxes/Delinquent Taxes	506	15,659	0	0	0	
361.10-00	Interest	38,883	6,388	4,000	1,500	(2,500)	
399.00-00	Cash Carry Forward	0	0	4,064,373	5,370,085	1,305,712	
<b>Total Revenues</b>		<b>1,151,501</b>	<b>1,191,211</b>	<b>5,342,538</b>	<b>6,836,875</b>	<b>1,494,337</b>	<b>Overall Revenue Increase/Decrease: 27.97%</b>
<b>Expenditures</b>							
537.31-10	Professional Services	177,392	793	1,200	26,000	24,800	Appraisals & Fees
537.49-18	Bank Analysis Fees	389	771	0	450	450	
<b>Total Operating Expenditures</b>		<b>177,781</b>	<b>1,564</b>	<b>1,200</b>	<b>26,450</b>	<b>25,250</b>	
587.98-11	Reserve for Future Use	0	0	5,341,338	6,810,425	1,469,087	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>5,341,338</b>	<b>6,810,425</b>	<b>1,469,087</b>	
<b>Total Expenditures</b>		<b>177,781</b>	<b>1,564</b>	<b>5,342,538</b>	<b>6,836,875</b>	<b>1,494,337</b>	<b>Overall Expenditure Increase/Decrease: 27.97%</b>

**Description:**

This fund was created in FY 2010 for the Environmentally Sensitive Lands Program with the remainder of the .25 mills not required for Debt Service. Flagler County Resolution 2008-53 Section II (J) states that it is in the public interest that there be appropriate public access and proper stewardship through land management of all properties acquired under the ESL program. To facilitate these goals, up to ten percent (10%) of the purchase price for each new property acquisition, is for improvements to the acquired property. Improvements may include public access improvements, passive recreational site improvements, natural community restoration, and habitat enhancement. Such utilization shall be made on a one-time basis for each required property. Funds from the Bing's Landing property were utilized for accessibility improvements. To date, the County is holding funds for Bay Drive Park Improvements and Sweetbottom Plantation Improvements.

Utility Regulatory Authority

Special Revenue Fund

Fund 120: Dept. 0150	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Revenues</b>							
361.10-00	Interest	125	54	50	50	0	
399.00-00	Cash Carry Forward	0	0	22,159	22,218	59	
<b>Total Fund Revenues</b>		<b>125</b>	<b>54</b>	<b>22,209</b>	<b>22,268</b>	<b>59</b>	<b>Overall Revenue Increase/Decrease: 0.27%</b>
<b>Expenditures</b>							
587.98-10	Reserve for Contingency	0	0	22,209	22,268	59	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>22,209</b>	<b>22,268</b>	<b>59</b>	
<b>Total Fund Expenditures</b>		<b>0</b>	<b>0</b>	<b>22,209</b>	<b>22,268</b>	<b>59</b>	<b>Overall Expenditure Increase/Decrease: 0.27%</b>

**Description:**

Chapter 367, Florida Statutes, authorizes counties to regulate local water and wastewater utilities. In 1996, the County enacted Ordinance 96-17, creating Flagler County Utility Regulatory Interim Authority (FCURIA). On May 6, 2002, the staff and counsel of FCURIA recommended a detailed regulatory ordinance, Ordinance 2002-10, to replace the interim regulations enacted through Ordinance 96-17. In this ordinance, the Board temporarily reduced the regulatory and franchise fee to zero (0%) percent until amended by the Board.

This fund is maintained for the purpose of receiving, holding and expending utility funds, fees and penalty monies.

Park Impact Fee Zone 1

Special Revenue Fund

Fund 132: Dept. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
361.10-00	Interest	2,446	475	500	100	(400)	
363.27-01	Zone 1 - Recreation Impact Fee	71,087	115,189	42,000	90,000	48,000	
399.00-00	Cash Carry Forward	0		155,566	261,604	106,038	
<b>Total Fund Revenues</b>		<b>73,533</b>	<b>115,664</b>	<b>198,066</b>	<b>351,704</b>	<b>153,638</b>	<b>Overall Revenue Increase/Decrease: 77.57%</b>
<b>Expenditures</b>							
572.31-10	Professional Services	88	52	0	0	0	
572.49-18	Bank Analysis Fees	30	33	150	150	0	
<b>Total Operating Expenditures</b>		<b>118</b>	<b>85</b>	<b>150</b>	<b>150</b>	<b>0</b>	
572.63-10	Capital Outlay Building	0	0	155,000	300,000	145,000	River to Sea Restrooms & Wadsworth Pickleball
<b>Total Capital Expenditures</b>		<b>0</b>	<b>0</b>	<b>155,000</b>	<b>300,000</b>	<b>145,000</b>	
587.98-50	Reserve for Future Capital Outlay	0	0	42,916	51,554	8,638	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>42,916</b>	<b>51,554</b>	<b>8,638</b>	
<b>Total Fund Expenditures</b>		<b>118</b>	<b>85</b>	<b>198,066</b>	<b>351,704</b>	<b>153,638</b>	<b>Overall Expenditure Increase/Decrease: 77.57%</b>

Park Impact Fee Zone 2

Special Revenue Fund

Fund 133: Dept. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
361.10-00	Interest	401	50	200	100	(100)	
399.00-00	Cash Carry Forward	0	0	29,311	29,222	(89)	
<b>Total Fund Revenues</b>		<b>401</b>	<b>50</b>	<b>29,511</b>	<b>29,322</b>	<b>(189)</b>	<b>Overall Revenue Increase/Decrease: -0.64%</b>
<b>Expenditures</b>							
572.31-10	Professional Services	14	6	50	0	(50)	
572.49-18	Bank Analysis Fees	30	33	50	75	25	
<b>Total Operating Expenditures</b>		<b>44</b>	<b>39</b>	<b>100</b>	<b>75</b>	<b>(25)</b>	
587.98-50	Improvmts other than bldg	0	0	0	29,247	29,247	Graham Swamp Disc Golf
<b>Total Capital Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>29,247</b>	<b>29,247</b>	
587.98-50	Reserve for Future Capital Outlay	0	0	29,411	0	(29,411)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>29,411</b>	<b>0</b>	<b>(29,411)</b>	
<b>Total Fund Expenditures</b>		<b>44</b>	<b>39</b>	<b>29,511</b>	<b>75</b>	<b>(29,436)</b>	<b>Overall Expenditure Increase/Decrease: -99.75%</b>

**Park Impact Fee Zone 3**

**Special Revenue Fund**

Fund 134: Dept. 4900		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
361.10-00	Interest	1,582	218	250	250	0	
363.27-01	Zone 3 - Recreation Impact Fee	12,250	14,873	12,000	17,000	5,000	
399.00-00	Cash Carry Forward	0	0	135,224	154,804	19,580	
<b>Total Fund Revenues</b>		<b>13,832</b>	<b>15,091</b>	<b>147,474</b>	<b>172,054</b>	<b>24,580</b>	<b>Overall Revenue Increase/Decrease: 16.67%</b>
<b>Expenditures</b>							
572.31-10	Professional Services	57	28	50	50	0	
572.49-18	Bank Analysis Fees	30	33	100	100	0	
<b>Total Operating Expenditures</b>		<b>87</b>	<b>61</b>	<b>150</b>	<b>150</b>	<b>0</b>	
587.98-50	Reserve for Future Capital Outlay	0	0	147,324	171,904	24,580	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>147,324</b>	<b>171,904</b>	<b>24,580</b>	
<b>Total Fund Expenditures</b>		<b>87</b>	<b>61</b>	<b>147,474</b>	<b>172,054</b>	<b>24,580</b>	<b>Overall Expenditure Increase/Decrease: 16.67%</b>



Park Impact Fee Zone 4

Special Revenue Fund

Fund 135: Dept. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
361.10-00	Interest	750	104	550	300	(250)	
363.27-01	Zone 4 - Recreation Impact Fee	18,228	31,479	15,000	25,000	10,000	
399.00-00	Cash Carry Forward	0		61,000	102,143	41,143	
<b>Total Fund Revenues</b>		<b>18,978</b>	<b>31,583</b>	<b>76,550</b>	<b>127,443</b>	<b>50,893</b>	<b>Overall Revenue Increase/Decrease: 66.48%</b>
<b>Expenditures</b>							
572.31-10	Professional Services	31	9	50	25	(25)	
572.49-18	Bank Analysis Fees	30	42	50	100	50	
<b>Total Operating Expenditures</b>		<b>61</b>	<b>51</b>	<b>100</b>	<b>125</b>	<b>25</b>	
572.63-10	Improvements other than bldg	94,781	0	0	125,000	125,000	Hidden Trails Playground Expansion & Add Sunshades
<b>Total Capital Expenditures</b>		<b>94,781</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>125,000</b>	
587.98-50	Reserve for Future Capital Outlay	0	0	76,450	2,318	(74,132)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>76,450</b>	<b>2,318</b>	<b>(74,132)</b>	
<b>Total Fund Expenditures</b>		<b>94,842</b>	<b>51</b>	<b>76,550</b>	<b>127,443</b>	<b>50,893</b>	<b>Overall Expenditure Increase/Decrease: 66.48%</b>

Transportation Impact Fee East - Old East

Special Revenue Fund

Fund 130: Dept. 1450	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
334.49-26	FDOT	0	0	0	0	0	
361.10-00	Interest	38,413	4,004	10,000	3,800	(6,200)	
399.00-00	Cash Carry Forward	0	0	2,671,084	2,350,532	(320,552)	
<b>Total Fund Revenues</b>		<b>38,413</b>	<b>4,004</b>	<b>2,681,084</b>	<b>2,354,332</b>	<b>(326,752)</b>	<b>Overall Revenue Increase/Decrease: -12.19%</b>
<b>Expenditures</b>							
541.31-10	Professional Services	31,443	98,872	2,000	2,000	0	
541.49-18	Bank Analysis Fees	98	226	100	100	0	
541.63-10	Improvements other than Bldg	211,466	0	0	0	0	
541.63-57	Design & Permitting	82,335	0	0	0	0	
<b>Total Operating Expenditures</b>		<b>325,342</b>	<b>99,098</b>	<b>2,100</b>	<b>2,100</b>	<b>0</b>	
587.98-11	Reserve - Designated for Future Use	0	0	2,678,984	2,352,232	(326,752)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>2,678,984</b>	<b>2,352,232</b>	<b>(326,752)</b>	
<b>Total Fund Expenditures</b>		<b>325,342</b>	<b>99,098</b>	<b>2,681,084</b>	<b>2,354,332</b>	<b>(326,752)</b>	<b>Overall Expenditure Increase/Decrease: -12.19%</b>

**Description:**

Note: Collections within this impact fee fund ceased in FY 02-03, after the City Of Palm Coast became a city. The City and the County entered into an interlocal agreement in 2000 to account for funds collected within the city limits separately. Subsequent to that interlocal agreement, Old East was divided into smaller districts through newly created impact fee areas (i.e. Palm Coast East and New East).

Transportation Impact Fee - West

Special Revenue Fund

Fund 131: Dept. 1450	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
361.10-00	Interest	2,016	232	1,500	200	(1,300)	
399.00-00	Cash Carry Forward	0	0	140,177	139,449	(728)	
<b>Total Fund Revenues</b>		<b>2,016</b>	<b>232</b>	<b>141,677</b>	<b>139,649</b>	<b>(2,028)</b>	<b>Overall Revenue Increase/Decrease: -1.43%</b>
<b>Expenditures</b>							
541.31-10	Professional Services	69	33	100	100	0	
541.49-18	Bank Analysis Fees	37	25	150	150	0	
<b>Total Operating Expenditures</b>		<b>106</b>	<b>58</b>	<b>250</b>	<b>250</b>	<b>0</b>	
587.98-50	Reserve - Future Capital Projects	0	0	141,427	139,399	(2,028)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>141,427</b>	<b>139,399</b>	<b>(2,028)</b>	
<b>Total Fund Expenditures</b>		<b>106</b>	<b>58</b>	<b>141,677</b>	<b>139,649</b>	<b>(2,028)</b>	<b>Overall Expenditure Increase/Decrease: -1.43%</b>

Transportation Impact Fee - East New

Special Revenue Fund

Fund 137: Dept. 1450		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Revenues</b>							
361.10-00	Interest	12,495	1,394	2,000	1,300	(700)	
399.00-00	Cash Carry Forward	0	0	850,612	851,168	556	
<b>Total Fund Revenues</b>		<b>12,495</b>	<b>1,394</b>	<b>852,612</b>	<b>852,468</b>	<b>(144)</b>	<b>Overall Revenue Increase/Decrease: -0.02%</b>
<b>Expenditures</b>							
541.31-10	Professional Services	468	205	600	400	(200)	
541.49-18	Bank Analysis Fees	37	33	300	150	(150)	
<b>Total Operating Expenditures</b>		<b>505</b>	<b>238</b>	<b>900</b>	<b>550</b>	<b>(350)</b>	
587.98-50	Reserves	0	0	851,712	851,918	206	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>851,712</b>	<b>851,918</b>	<b>206</b>	
<b>Total Fund Expenditures</b>		<b>505</b>	<b>238</b>	<b>852,612</b>	<b>852,468</b>	<b>(144)</b>	<b>Overall Expenditure Increase/Decrease: -0.02%</b>

Economic Opportunity

Special Revenue Fund

Fund 141: Dept. 1720		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
361.10-00	Interest	937	319	300	250	(50)	
399.00-00	Cash Carry Forward	0	0	181,935	169,606	(12,329)	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Fund Revenues</b>		<b>937</b>	<b>319</b>	<b>182,235</b>	<b>169,856</b>	<b>(12,379)</b>	<b>-7.29%</b>
<b>Expenditures</b>							
559.49-18	Bank Analysis Fees	851	806	1,000	1,000	0	
559.82-40	Economic Development Incentives	33,750	12,000	181,235	168,856	(12,379)	<b>Overall Expenditure Increase/Decrease:</b>
<b>Total Fund Expenditures</b>		<b>34,601</b>	<b>12,806</b>	<b>182,235</b>	<b>169,856</b>	<b>(12,379)</b>	<b>-7.29%</b>

**Description:**

Established to account for the repayment of Community Development Block Grant funding by International Tool Machines, Inc (ITM). The final payment was received from ITM on September 12, 2002. The adopted budget will be used to fund the County's Economic Development Incentive Program, as originally established by the Board of County Commissioners on October 20, 1997 (Flagler County Ordinance Number 97-19), and as later amended and restated on September 24, 2002 by Flagler County Ordinance Number 02-26. The Flagler County Economic Development Incentive Program (EDIP) is codified in the Flagler County Code of Ordinances as §§19.201 through 19.205. Expenditures of Economic Development Incentive Program funds will be governed by the provisions of these sections of the code.

Old Kings Road Landfill

Special Revenue Fund

Fund 145: Dept. 3030		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
334.34-10	Consolidated Solid Waste Grant	19,600	0	0	0	0	
361.10-00	Interest	3,052	593	750	750	0	
399.00-00	Cash Carry Forward	0	0	486,000	445,774	(40,226)	
<b>Total Fund Revenues</b>		<b>22,652</b>	<b>593</b>	<b>486,750</b>	<b>446,524</b>	<b>(40,226)</b>	<b>Overall Revenue Increase/Decrease: -9.01%</b>
<b>Expenditures</b>							
534.10-12	Regular Salaries	0	0	0	22,554	22,554	Split From Fund 402 (in 31-10 until account #s made)
534.10-14	Overtime	0	0	0	188	188	
534.10-xx	Employee Benefits	0	0	0	11,183	11,183	
<b>Total Personnel Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>33,925</b>	<b>33,925</b>	
534.31-10	Professional Services	19,600	20,300	50,000	50,000	0	
534.49-18	Bank Analysis Fees	0	89	50	50	0	
<b>Total Operating Expenditures</b>		<b>19,600</b>	<b>20,389</b>	<b>50,050</b>	<b>50,050</b>	<b>0</b>	
587.98-52	Reserves	0	0	436,700	362,549	(74,151)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>436,700</b>	<b>362,549</b>	<b>(74,151)</b>	
<b>Total Fund Expenditures</b>		<b>19,600</b>	<b>20,389</b>	<b>486,750</b>	<b>446,524</b>	<b>(40,226)</b>	<b>Overall Expenditure Increase/Decrease: -9.01%</b>

**Construction & Demolition Debris Landfill**

**Special Revenue Fund**

Fund 146: Dept. 3030		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
334.34-10	Consolidated Solid Waste Grant	21,600	0	0	0	0	
361.10-00	Interest	6,297	1,084	1,200	1,200	0	
399.00-00	Cash Carry Forward	0	0	975,850	932,045	(43,805)	
<b>Total Fund Revenues</b>		<b>27,897</b>	<b>1,084</b>	<b>977,050</b>	<b>933,245</b>	<b>(43,805)</b>	<b>Overall Revenue Increase/Decrease: -4.69%</b>
<b>Expenditures</b>							
534.10-12	Regular Salaries	0	0	0	22,554	22,554	Split From Fund 402 (in 31-10 until account #s made)
534.10-14	Overtime	0	0	0	188	188	
534.10-xx	Employee Benefits	0	0	0	11,183	11,183	
<b>Total Personnel Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>33,925</b>	<b>33,925</b>	
534.31-10	Professional Services	21,600	22,350	50,000	40,000	(10,000)	
534.49-18	Bank Analysis Fees	0	89	100	100	0	
<b>Total Operating Expenditures</b>		<b>21,600</b>	<b>22,439</b>	<b>50,100</b>	<b>40,100</b>	<b>(10,000)</b>	
587.98-52	Reserves	0	0	926,950	859,220	(67,730)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>926,950</b>	<b>859,220</b>	<b>(67,730)</b>	
<b>Total Fund Expenditures</b>		<b>21,600</b>	<b>22,439</b>	<b>977,050</b>	<b>933,245</b>	<b>(43,805)</b>	<b>Overall Expenditure Increase/Decrease: -4.69%</b>

**Bunnell Landfill**

**Special Revenue Fund**

<b>Fund 148: Dept. 3030</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
<b>Revenues</b>							
361.10-00	Interest	1,652	361	400	400	0	
399.00-00	Cash Carry Forward	0	0	266,874	267,285	411	
<b>Total Fund Revenues</b>		<b>1,652</b>	<b>361</b>	<b>267,274</b>	<b>267,685</b>	<b>411</b>	<b>Overall Revenue Increase/Decrease: 0.15%</b>
<b>Expenditures</b>							
587.98-52	Reserves	0	0	267,274	267,685	411	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>267,274</b>	<b>267,685</b>	<b>411</b>	
<b>Total Fund Expenditures</b>		<b>0</b>	<b>0</b>	<b>267,274</b>	<b>267,685</b>	<b>411</b>	<b>Overall Expenditure Increase/Decrease: 0.15%</b>



North Malacompra Drainage Basin District

Special Revenue Fund

Fund 127: Dept. 1811	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Revenues</b>							
325.20-01	N Malacompra District Special Assessment	35,167	34,496	32,300	35,000	2,700	
325.20-02	Delinquent Spec Assessment	0	604	0	0	0	
361.10-00	Interest - MMIA & Investments	1,876	304	200	60	(140)	
386.70-00	Excess Fees - Tax Collector	217	161	200	160	(40)	
369.30-00	Refund-Prior Year Expense	0	543	0	0	0	
399.00-00	Cash Carry Forward	0	0	171,939	205,393	33,454	
<b>Total Fund Revenues</b>		<b>37,260</b>	<b>36,108</b>	<b>204,639</b>	<b>240,613</b>	<b>35,974</b>	<b>Overall Revenue Increase/Decrease: 17.58%</b>
<b>Expenditures</b>							
538.31-10	Professional Services	63	31	150	0	(150)	
538.34-16	Commission Fees - Tax Collector	703	702	850	850	0	
538.34-19	Property Appraiser	2,360	2,354	2,400	2,400	0	
538.49-18	Bank Analysis Fees	75	100	150	210	60	
<b>Total Operating Expenditures</b>		<b>3,201</b>	<b>3,187</b>	<b>3,550</b>	<b>3,460</b>	<b>(90)</b>	<b>Overall Expenditure Increase/Decrease: 17.58%</b>
587.98-11	Designated for Future Use	0	0	201,089	237,153	36,064	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>201,089</b>	<b>237,153</b>	<b>36,064</b>	
<b>Total Fund Expenditures</b>		<b>3,201</b>	<b>3,187</b>	<b>204,639</b>	<b>240,613</b>	<b>35,974</b>	

**Description:**

The North Malacompra District includes all of the parcels in the Marineland Acres District and also includes neighborhoods south to Malacompra Road, including Rollins Dunes, Armand Beach, Johnson Beach, Sea Colony and adjacent parcels to the west, but east of A1A; the District consists of approximately 390 acres. This fund was created for the maintenance of these areas.

**Bimini Gardens MSTU**

**Special Revenue Fund**

Fund 175: Dept. 1810		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Revenues</b>							
325.20-01	Bimini Gardens Assessment	5,397	4,952	5,220	5,400	180	
325.20-02	Delinquent Spec Asses	0	398	0	0	0	
361.10-00	Interest	206	103	30	25	(5)	
386.70-00	Excess Fees - Tax Collector	31	25	0	0	0	
399.00-00	Cash Carry Forward	0	0	43,815	48,822	5,007	
<b>Total Fund Revenues</b>		<b>5,634</b>	<b>5,478</b>	<b>49,065</b>	<b>54,247</b>	<b>5,182</b>	<b>Overall Revenue Increase/Decrease: 10.56%</b>
<b>Expenditures</b>							
513.34-16	Comm Fees - Tax Collector	108	107	150	200	50	
513.34-19	Property Appraiser Fees	59	59	100	125	25	
541.34-20	Governmental Services	0	282	48,765	53,872	5,107	
541.49-18	Bank Analysis Fees	45	50	50	50	0	
<b>Total Operating Expenditures</b>		<b>212</b>	<b>498</b>	<b>49,065</b>	<b>54,247</b>	<b>5,182</b>	<b>Overall Expenditure Increase/Decrease: 10.56%</b>
<b>Total Fund Expenditures</b>		<b>212</b>	<b>498</b>	<b>49,065</b>	<b>54,247</b>	<b>5,182</b>	

**Description:**

On November 15, 1999, Flagler County Ordinance No. 99-10 authorized creation of a municipal service benefit unit for road projects and services, and adopted on December 20, 1999 Resolution No. 99-91, establishing the Bimini Gardens Municipal Service Taxing Unit.

This assessment has remained \$0.58 per front foot since FY 00-01.

**Espanola Special Assessment**

**Special Revenue Fund**

<b>Fund 177</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 4920</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
<b>Revenues</b>							
325.20-01	Mosquito Control Assessment	1,343	1,223	1,282	1,300	18	
325.20-02	Delinquent Special Assessments	0	117	0	0	0	
334.61-03	State Grant Mosquito Control	0	0	0	0	0	
361.10-00	Interest	115	52	20	20	0	
386.70-00	Excess Fees - Tax Collector	5	6	10	6	(4)	
399.00-00	Cash Carry Forward	0	0	26,865	27,783	918	<b>Overall Revenue Increase/Decrease:</b>
	<b>Total Fund Revenues</b>	<b>1,463</b>	<b>1,398</b>	<b>28,177</b>	<b>29,109</b>	<b>932</b>	<b>3.31%</b>
<b>Expenditures</b>							
562.34-10	Other Contracted Services	0	0	27,837	28,799	962	
562.34-16	Comm Fees - Tax Collector	27	27	30	30	0	
562.34-19	Property Appraiser Fees	204	204	210	210	0	
562.49-18	Bank Analysis Fees	45	58	100	70	(30)	
	<b>Total Operating Expenditures</b>	<b>276</b>	<b>289</b>	<b>28,177</b>	<b>29,109</b>	<b>932</b>	<b>Overall Expenditure Increase/Decrease:</b>
	<b>Total Fund Expenditures</b>	<b>276</b>	<b>289</b>	<b>28,177</b>	<b>29,109</b>	<b>932</b>	<b>3.31%</b>

**Description:**

In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and Rima Ridge areas. On April 21, 2003 the Board agreed to contract services for these new areas known as the West Flagler Mosquito Control District (WFMCD) and the East Flagler Mosquito Control District (EFMCD). Funding is for inspection services, surveillance, and truck and aerial spraying.

Cost per special assessment unit is \$11.76 each.

**Rima Ridge Special Assessment**

**Special Revenue Fund**

<b>Fund 178:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 4920</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
<b>Revenues</b>							
325.20-01	Mosquito Control Assessment	2,436	2,579	2,280	2,400	120	
325.20-02	Delinquent Special Assessments	0	61	0	0	0	
361.10-00	Interest	224	101	60	60	0	
386.70-00	Excess Fees - Tax Collector	16	11	15	15	0	
399.00-00	Cash Carry Forward	0	0	41,809	40,316	(1,493)	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Fund Revenues</b>		<b>2,676</b>	<b>2,752</b>	<b>44,164</b>	<b>42,791</b>	<b>(1,373)</b>	<b>-3.11%</b>
<b>Expenditures</b>							
562.34-10	Other Contracted Services	0	204	6,000	6,000	0	Mosquito Control
562.34-16	Comm Fees - Tax Collector	49	49	50	45	(5)	
562.34-19	Property Appraiser Fees	216	216	250	225	(25)	
562.49-18	Bank Analysis Fees	45	50	100	100	0	
<b>Total Operating Expenditures</b>		<b>310</b>	<b>519</b>	<b>6,400</b>	<b>6,370</b>	<b>(30)</b>	
587.98-11	Designated for Future Use	0	0	37,764	36,421	(1,343)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>37,764</b>	<b>36,421</b>	<b>(1,343)</b>	
<b>Total Fund Expenditures</b>		<b>310</b>	<b>519</b>	<b>44,164</b>	<b>42,791</b>	<b>(1,373)</b>	<b>Overall Expenditure Increase/Decrease: -3.11%</b>

**Description:**

In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and Rima Ridge areas. On April 21, 2003, the Board agreed to contract services for these new areas known as the West Flagler Mosquito Control District (WFMCD) and the East Flagler Mosquito Control District (EFMCD).

Cost per special assessment unit is \$14.62 each.

## Daytona North Service District

## Special Revenue Fund

Fund 702: Dept. 4500		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Revenues</b>							
312.30-00	Ninth Cent Fuel Tax	52,526	0	0	0	0	
312.40-00	Local Option Fuel Tax	12,532	0	0	0	0	
325.20-01	DNSD/Front Foot	254,297	233,177	260,000	260,000	0	Rate \$0.58 per front foot
325.20-02	DNSD Delinquent Front Foot	10,131	28,810	0	0	0	
361.10-00	Interest	8,522	895	1,000	200	(800)	
386.70-00	Excess Fees - Tax Collector	1,496	1,202	1,000	1,200	200	
399.00-00	Cash Carry Forward	0	0	430,530	262,377	(168,153)	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Fund Revenues</b>		<b>339,504</b>	<b>264,084</b>	<b>692,530</b>	<b>523,777</b>	<b>(168,753)</b>	<b>-24.37%</b>
<b>Expenditures</b>							
513.34-10	Other Contracted Services	2,414	0	14,000	14,000	0	Mosquito Control
513.34-16	Comm Fees - Tax Collector	5,289	5,240	5,350	5,350	0	
513.34-19	Property Appraiser Fees	3,839	3,839	4,100	4,100	0	
519.43-10	Utilities Expense	10,004	10,334	11,000	11,000	0	
541.31-10	Professional Services	364	158	450	450	0	
541.34-10	Other Contracted Services	0	0	0	1,500	1,500	Possible Tree Removal, Etc.
541.34-20	Governmental Services	348,685	509,559	350,000	177,000	(173,000)	Road and Bridge Staff Time
541.42-01	Postage Expense	0	0	0	100	100	
541.46-20	Vehicle Repair	0	0	0	1,000	1,000	
541.46-40	Samll tools & Equipt	0	95	0	0	0	
541.49-14	Landfill Tipping Fees	382	1,280	1,200	1,400	200	
541.49-18	Bank Analysis Fees	142	175	500	500	0	
541.53-10	Road Materials & Supplies	0	0	40,000	45,000	5,000	
<b>Total Operating Expenditures</b>		<b>371,119</b>	<b>530,680</b>	<b>426,600</b>	<b>261,400</b>	<b>(165,200)</b>	
587.98-50	Reserve for Future Capital Outlay	0	0	265,930	262,377	(3,553)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>265,930</b>	<b>262,377</b>	<b>(3,553)</b>	
<b>Total Fund Expenditures</b>		<b>371,119</b>	<b>530,680</b>	<b>692,530</b>	<b>523,777</b>	<b>(168,753)</b>	<b>Overall Expenditure Increase/Decrease: -24.37%</b>

**Description:**

The Flagler County Board of County Commissioners, acting as the Daytona North Service District, has the power and authority permitted by law to provide and maintain streets, recreation facilities and services within the boundaries of the Daytona North Service District, and to expend monies for those purposes. The District shall in the manner prescribed by law, prescribe, establish and maintain such services, special assessments or taxes, and raise funds and revenues in any other manner permitted by law within the District, only as shall be necessary to produce sufficient revenues for the special services, facilities and administration. The front foot assessment has remained at \$0.58 per front foot since Fiscal Year 1993.

State Housing Initiatives Partnership Program (SHIP)

Special Revenue Fund

Fund 143: Dept. 1720	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
331.51-05	DEM-HLMP AGR# B00037	0	14,564	0	0	0	
335.51-00	State Housing Assistance	349,194	441,552	766,144	1,156,435	390,291	
337.50-01	State of Florida	0	0	0	0	0	
361.10-00	Interest	3,592	1,415	2,500	2,500	0	
369.30-00	Refund - Prior Year Expense	59,621	219,547	30,000	75,000	45,000	
381.00-00	Interfund Transfer	58,508	68,232	0	0	0	
399.00-00	Cash Carry Forward	0	0	298,197	636,631	338,434	
<b>Total Revenues</b>		<b>470,915</b>	<b>745,310</b>	<b>1,096,841</b>	<b>1,870,566</b>	<b>773,725</b>	<b>Overall Revenue Increase/Decrease: 70.54%</b>
<b>Personnel Services</b>							
559.10-12	Regular Salaries	47,607	38,685	39,874	49,795	9,921	
559.10-xx	Employee Benefits	19,427	14,702	17,932	20,630	2,698	
<b>Total Personnel Services</b>		<b>67,034</b>	<b>53,387</b>	<b>57,806</b>	<b>70,425</b>	<b>12,619</b>	
<b>Expenditures</b>							
559.34-10	Other Contracted Services	0	0	20,808	10,000	(10,808)	Misc Contracted Services & Req.Client Classes
559.40-10	Travel/Conference Seminar	204	0	1,000	1,000	0	
559.41-10	Communications Recurring	411	0	510	600	90	
559.42-01	Postage Expense	68	0	200	250	50	
559.44-10	Rentals & Leases	20	0	0	0	0	
559.46-30	Maintenance Agreements	62	25	150	150	0	
559.47-10	Printing & Binding	0	0	50	50	0	
559.49-15	Advertising	0	31	1,000	1,000	0	
559.49-18	Bank Analysis Fees	1,978	1,918	1,600	1,600	0	
559.51-10	Office Supplies	42	0	200	200	0	
559.51-11	Office Equipment	217	6	250	250	0	
559.52-12	Other Operating Expenses	0	0	100	100	0	
559.52-30	Data Processing Software	0	0	300	300	0	
559.54-10	Publications/Memberships	200	200	300	300	0	
559.55-01	Training/Educational Cost	0	0	500	500	0	
559.55-03	Conference/Seminar Regist	260	0	500	500	0	
<b>Total Operating Expenditures</b>		<b>3,462</b>	<b>2,180</b>	<b>27,468</b>	<b>16,800</b>	<b>(10,668)</b>	
<b>Grants &amp; Aids Expenditures</b>							
559.83-50	Foreclosure Intervention	18,975	0	20,000	20,000	0	
559.83-52	Grant - Rapid Re-Housing	68,481	0	34,000	34,000	0	
559.83-53	Primary Residence Buy Assistance	305,000	120,000	300,000	300,000	0	
559.83-54	Replacement Housing Strategy/Rehab	2,000	8,769	657,567	1,429,341	771,774	
<b>Total Grants &amp; Aids Expenditures</b>		<b>394,456</b>	<b>128,769</b>	<b>1,011,567</b>	<b>1,783,341</b>	<b>771,774</b>	
<b>Total Expenditures</b>		<b>464,952</b>	<b>184,336</b>	<b>1,096,841</b>	<b>1,870,566</b>	<b>773,725</b>	<b>Overall Expenditure Increase/Decrease: 70.54%</b>

**Neighborhood Stabilization Program 3 (NSP3)**

**Special Revenue Fund**

<b>Fund 152:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 8303</b>		<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
<b>Revenues</b>							
369.30-00	Refund-Prior Year Expense	0	29,550	0	0	0	
399.00-00	Cash Carry Forward	0	0	20,968	50,518	29,550	
<b>Total Revenues</b>		<b>0</b>	<b>29,550</b>	<b>20,968</b>	<b>50,518</b>	<b>29,550</b>	<b>Overall Revenue Increase/Decrease: 140.93%</b>
<b>Expenditures</b>							
559.34-20	Governmental Services	0	0	20,968	50,518	29,550	
<b>Total Operating Expenditures</b>		<b>0</b>	<b>0</b>	<b>20,968</b>	<b>50,518</b>	<b>29,550</b>	
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>20,968</b>	<b>50,518</b>	<b>29,550</b>	<b>Overall Expenditure Increase/Decrease: 140.93%</b>

**Description:**

Flagler County was identified for grant funding in the amount of \$1,029,844 under the Neighborhood Stabilization Program 3 (NSP3) authorized by the Wall Street Reform and Consumer Protection Act of 2010 (Dodd-Frank Act). The County used its funds in State Strategy 1 for the acquisition and rehabilitation of eligible foreclosed properties to rent to qualified households. As per State requirements, 25% of the funds were used to purchase properties and rent them to households whose incomes are not more than 50% of the area median income.

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 180: Dept. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Revenues</b>							
329.02-02	ROW Utilization/Permit & Review Fees	62,200	108,135	60,000	90,000	30,000	
331.50-07	ROW Utilization/Permit & Review Fees	2,037	0	0	0	0	
334.39-13	FL RESILIENT COASTAL PRG	0	50,000	0	0	0	
335.13-00	Insurance Agent County License	35,446	58,178	9,000	0	(9,000)	Revenue to GF
335.14-00	Mobile Home Licenses	27,768	30,776	35,000	30,000	(5,000)	
335.15-00	Alcoholic Beverage Licenses	35,590	38,900	30,000	30,000	0	
341.92-00	Development Engineering Review Fees	85,810	120,232	130,000	100,000	(30,000)	
341.92-02	Administrative Fee (Impact Fee - Schools)	0	15,828	0	60,000	60,000	
341.92-03	Administrative Fees (Impact Fee - Transp)	0	0	0	11,000	11,000	
341.92-04	Administrative Fees (Impact Fee - Parks)	5,709	9,446	2,000	30,000	28,000	
341.92-13	Administrative Fees (Impact Fee - LE)	0	0	0	3,500	3,500	
341.92-14	Administrative Fees (Impact Fee - Fire)	0	0	0	14,000	14,000	
341.92-15	Administrative Fees (Impact Fee - Library)	0	0	0	4,000	4,000	
342.50-00	Construction Plan Review (fees subdiv)	24,620	41,404	20,000	40,000	20,000	
342.51-00	Development Engineering Inspections	0	8,130	20,000	8,000	(12,000)	
342.52-00	Swale Grade Sheet Review Fees	120	30	500	0	(500)	
349.01-01	Dev Svcs Application Fees	110,975	154,246	60,000	80,000	20,000	
349.05-00	LUC/Planning Review Fees	84,510	98,452	70,000	135,000	65,000	
354.01-01	Animal Control Surcharge	35	5	0	0	0	
361.10-00	Interest - Investments	17,059	2,498	9,000	500	(8,500)	
364.41-11	Surplus Sale - Taxable	3,430	0	0	0	0	
369.90-12	Code Enforcement Copies	11,177	14,551	7,500	12,000	4,500	
399.00-00	Cash Carry Forward	0	0	937,956	1,040,214	102,258	
<b>Total Fund Revenues</b>		<b>506,486</b>	<b>750,811</b>	<b>1,390,956</b>	<b>1,688,214</b>	<b>297,258</b>	<b>Overall Revenue Increase/Decrease: 21.37%</b>



**Municipal Services Fund - Planning & Zoning, Code Enforcement**

**Special Revenue Fund**

<b>Fund 180: Dept. 1700</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 19-20</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes + / (-)</b>	<b>Comments</b>
	<b>Planning &amp; Zoning Expenditures</b>						
515.10-12	Regular Salaries	303,639	335,287	333,049	357,189	24,140	
515.10-14	Overtime	5,368	2,471	0	0	0	
515.10-xx	Employee Benefits	92,475	103,663	122,070	132,008	9,938	
	<b>Total Personnel Services</b>	<b>401,482</b>	<b>441,421</b>	<b>455,119</b>	<b>489,197</b>	<b>34,078</b>	
515.31-10	Professional Services	616	284	0	300	300	
515.34-10	Other Contracted Services	0	0	125,100	240,000	114,900	Land Development Code, Comp and Economic Plan
515.40-10	Travel Expenses	0	0	500	500	0	
515.41-01	Devices & Accessories	10	203	150	700	550	
515.41-10	Communications Recurring	1,609	1,799	1,800	2,030	230	
515.42-01	Postage Expense	532	279	1,500	1,500	0	
515.44-10	Rentals & Leases	0	1,334	2,000	1,050	(950)	Building 2 Copier
515.45-20	Vehicle Insurance	489	494	500	900	400	
515.45-60	Other Insurance & Bonds	0	0	200	200	0	
515.46-20	Vehicle Repair	192	642	200	900	700	
515.46-30	Maintenance Agreements	412	638	2,250	2,000	(250)	
515.46-40	Small Tools and Equipment	0	0	100	100	0	
515.47-10	Printing & Binding	35	0	2,000	2,000	0	Public Notice Signs
515.49-10	Other Current Charges	0	0	200	100	(100)	
515.49-15	Advertising	557	1,510	2,000	2,650	650	
515.49-18	Bank Analysis Fees	329	341	400	400	0	
515.51-10	Office Supplies	3,015	742	2,000	2,000	0	
515.51-11	Office Equipment	703	338	1,000	3,500	2,500	Computer Replacement Development Review Planner
515.52-10	Gas, Oil, & Lubricants	1,687	2,064	2,000	5,200	3,200	
515.52-12	Other Operating Expenses	200	0	500	200	(300)	
515.52-20	Clothing & Wearing Apparel	0	0	625	625	0	
515.52-30	Data Processing Software	0	0	2,200	3,300	1,100	Office 365
515.54-10	Publications/Memberships	765	605	2,800	2,800	0	
515.54-10	Training/Educational Cost	975	0	1,800	1,800	0	
515.55-01	Conference/Seminar Regist	0	0	800	800	0	FFPMA Seminar, 3 Staff Members
	<b>Total Operating Expenditures</b>	<b>12,126</b>	<b>11,273</b>	<b>152,625</b>	<b>275,555</b>	<b>122,930</b>	

**Municipal Services Fund - Planning & Zoning, Code Enforcement**

**Special Revenue Fund**

<b>Fund 180: Dept. 2001</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 19-20</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes + / (-)</b>	<b>Comments</b>
	<b>Code Enforcement Expenditures</b>						
529.10-12	Regular Salaries	36,295	39,440	61,387	65,407	4,020	
529.10-14	Overtime	0	146	1,000	1,000	0	Contractor Review Board
529.10-xx	Employee Benefits	9,475	10,687	26,312	28,198	1,886	
	<b>Total Personnel Services</b>	<b>45,770</b>	<b>50,273</b>	<b>88,699</b>	<b>94,605</b>	<b>5,906</b>	
529.31-10	Professional Services	0	10,283	0	0	0	
529.34-10	Other Contracted Services	0	0	0	90	90	
529.40-10	Travel Expenses	0	0	500	1,400	900	
529.41-01	Devices and Accessories	0	52	100	700	600	
529.41-10	Communications Recurring	1,969	1,679	2,000	1,440	(560)	
529.42-01	Postage	422	382	700	800	100	
529.44-10	Rentals & Leases	97	1,101	0	0	0	
529.45-20	Vehicle Insurance	978	988	1,000	450	(550)	
529.45-60	Other Insurance & Bonds	0	0	300	150	(150)	
529.46-10	Bldg/Equip Repairs	166	0	0	0	0	
529.46-20	Vehicle Repair	136	51	1,000	500	(500)	
529.46-30	Maintenance Agreements	777	1,015	1,500	0	(1,500)	Copier Moved to Code Enforcement
529.46-40	Small Tools & Equipment	0	0	250	100	(150)	
529.47-10	Printing & Binding	0	33	500	250	(250)	
529.51-10	Office Supplies	631	302	1,000	500	(500)	
529.51-11	Office Equip	34	897	1,000	500	(500)	
529.52-10	Gas, Oil, & Lubricants	116	57	2,000	2,700	700	
529.52-12	Other Operating Expenditures	194	0	0	0	0	
529.52-20	Clothing & Wearing Apparel	0	0	1,250	700	(550)	
529.52-30	Data Processing Software	0	0	1,480	850	(630)	Office 365
529.54-10	Publications/Memberships	200	100	100	100	0	
529.55-01	Training/Educational Cost	199	199	200	200	0	
529.55-03	Conference/Seminar Regist	160	650	2,500	2,100	(400)	
	<b>Total Operating Expenditures</b>	<b>6,079</b>	<b>17,789</b>	<b>17,380</b>	<b>13,530</b>	<b>(3,850)</b>	
587.98-11	Reserves	0	0	662,133	815,327	153,194	
587.98-41	Personal Services Reserve	0	0	15,000	0	(15,000)	
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>677,133</b>	<b>815,327</b>	<b>138,194</b>	
<b>Total Fund Expenditures</b>		<b>465,457</b>	<b>520,756</b>	<b>1,390,956</b>	<b>1,688,214</b>	<b>297,258</b>	<b>Overall Expenditure Increase/Decrease: 21.37%</b>

**Building Department Fund**

**Special Revenue Fund**

<b>Fund 181: Dept. 2000</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
<b>Revenues</b>							
322.00-00	Building Permit Revenue	815,477	1,452,596	940,000	1,400,000	460,000	
322.01-00	Education Fee for Inspectors	113	1,610	20,000	16,000	(4,000)	
322.03-01	Technology Fee	17,865	32,744	20,000	32,000	12,000	
329.01-01	Contractor Licenses	22,625	16,400	30,000	20,000	(10,000)	
329.02-03	Inspection Fee for School Board	9,891	9,419	6,000	6,500	500	
329.02-03	Hurricane Irma	488	0	0	0	0	
342.20-00	Fire Protection Fee	1,180	1,620	1,000	1,000	0	
349.06-00	Fire Inspection Review	1,191	750	1,000	1,000	0	
354.12-01	Unlicensed Contractor Fines	0	0	1,000	2,000	1,000	
354.12-02	Unsafe Structure Lien Satisfaction	2,957	3,214	0	0	0	
361.10-00	Interest Earnings	22,004	8,321	30,000	800	(29,200)	
369.90-00	Miscellaneous	466	550	0	0	0	
369.90-03	Radon Gas	0	0	1,500	1,500	0	
399.00-00	Cash Carry Forward	0	0	1,008,361	1,193,295	184,934	
	<b>Total Revenues</b>	<b>894,257</b>	<b>1,527,224</b>	<b>2,058,861</b>	<b>2,674,095</b>	<b>615,234</b>	<b>Overall Revenue Increase/Decrease: 29.88%</b>
<b>Expenditures</b>							
524.10-12	Regular Salaries	704,709	757,037	897,746	1,016,059	118,313	Department Reorg & Decision Unit New Position
524.10-14	Overtime	11,281	7,686	20,000	20,000	0	
524.10-xx	Employee Benefits	246,894	269,735	349,066	398,721	49,655	
	<b>Total Personnel Services</b>	<b>962,884</b>	<b>1,034,458</b>	<b>1,266,812</b>	<b>1,434,780</b>	<b>167,968</b>	
524.31-10	Professional Services	1,987	8,963	0	200	200	
524.34-10	Other Contracted Services	49,244	62,685	378,000	22,000	(356,000)	Tyler Implementation
524.40-10	Travel	512	375	10,000	6,400	(3,600)	
524.41-01	Devices and Accessories	3,178	18,708	5,000	5,000	0	iPads & Cell Phones
524.41-10	Communications Recurring	6,658	10,319	12,000	12,850	850	Current Billing Trend
524.42-01	Postage	230	353	1,000	1,000	0	Certified Mail DBPR
524.44-10	Rentals & Leases	634	1,545	2,000	1,100	(900)	Copier Lease
524.45-10	General Liability Insurance	2,205	0	2,400	0	(2,400)	
524.45-20	Vehicle Insurance	3,667	2,223	2,205	4,100	1,895	
524.45-60	Other Insurance & Bonds	0	2,564	800	3,000	2,200	
524.46-10	Building/Equipment Repairs	4,663	2,705	0	5,000	5,000	
524.46-20	Vehicle Repair	5,214	2,950	2,000	5,000	3,000	
524.46-30	Maintenance Agreements	52,960	17,713	53,720	68,000	14,280	Current Billing Trend - Tyler

(continued on next page)

**Building Department Fund**

**Special Revenue Fund**

<b>Fund 181: Dept. 2000</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
<b>Expenditures (continued)</b>							
524.46-40	Small Tools & Equipment	39	4,250	1,400	6,000	4,600	Upgrades
524.47-10	Printing & Binding	45	109	4,320	1,400	(2,920)	
524.48-10	Promotional Activities	2,135	0	2,000	2,000	0	CLOAF, FACE, HBA Events
524.49-10	Other Current Charges	1,043	485	150	750	600	
524.49-18	Bank Analysis Fees	426	449	450	0	(450)	
524.51-10	Office Supplies	3,757	5,666	6,000	6,000	0	Restock
524.51-11	Office Equipment	12,351	27,927	10,000	40,700	30,700	Upgrades monitors, scanners
524.52-10	Gas, Oil, & Lubricants	10,197	11,266	15,000	22,000	7,000	
524.52-12	Other Operating Expenditures	1,190	1,627	2,500	2,500	0	Inspector - Water
524.52-20	Clothing & Wearing Apparel	0	5,037	8,500	8,500	0	Annual Replacement
524.52-30	Data Processing Software	7,528	30,820	34,120	90,000	55,880	Bluebeam & Office 365, & Tyler and new Archive Software
524.54-10	Publications/Memberships	1,449	8,019	8,000	7,700	(300)	Code books
524.55-03	Conference/Seminar Regist	2,331	6,753	2,000	3,150	1,150	
524.55-01	Employee Education & Training Cost	0	0	10,000	19,500	9,500	
<b>Total Operating Expenditures</b>		<b>173,643</b>	<b>233,511</b>	<b>573,565</b>	<b>343,850</b>	<b>(240,365)</b>	
524.64-10	Equipment	132,427	0	0	0	0	
<b>Total Capital Expenditures</b>		<b>132,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
587.98-10	Reserves for Contingency	0	0	218,484	895,465	676,981	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>218,484</b>	<b>895,465</b>	<b>676,981</b>	
<b>Total Expenditures</b>		<b>1,268,954</b>	<b>1,267,969</b>	<b>2,058,861</b>	<b>2,674,095</b>	<b>604,584</b>	<b>Overall Expenditure Increase/Decrease: 29.36%</b>

Innovation Technology - Emergency Communications E-911

Special Revenue Fund

Fund 302: Dept 1722	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
331.50-07	Hurricane Irma	3,451	0	0	0	0	
334.xx-xx	E-911 Grants	89,420	91,542	0	0	0	
335.22-01	E-911 Assessment \$0.40 per land line	142,603	132,258	140,000	120,000	(20,000)	
335.22-02	E-911 Assessment \$0.40 per wireless	414,171	414,730	395,000	425,000	30,000	
342.90-01	E-911 Address Assignment Fee	100	200	0	300	300	
361.10-00	Interest	6,741	32,906	1,000	1,000	0	
399.00-00	Cash Carry Forward	0	0	512,321	324,148	(188,173)	<b>Overall Revenue Increase/Decrease:</b>
	<b>Total Revenues</b>	<b>656,486</b>	<b>671,636</b>	<b>1,048,321</b>	<b>870,448</b>	<b>(177,873)</b>	<b>-16.97%</b>
<b>Expenditures</b>							
529.10-12	Regular Salaries	176,126	115,010	247,478	278,923	31,445	
529.10-14	Overtime	3,569	16	0	0	0	
529.10-xx	Employee Benefits	65,595	45,077	94,766	105,284	10,518	
	<b>Total Personnel Services</b>	<b>245,290</b>	<b>160,103</b>	<b>342,244</b>	<b>384,207</b>	<b>41,963</b>	
529.34-10	Other Contracted Services	15,250	101,739	17,200	17,600	400	Staff Time Charges
529.40-10	Travel Expenses	2,901	4,263	11,500	11,500	0	
529.41-01	Devices & Accessories	3,719	1,029	1,500	3,500	2,000	
529.41-10	Communications Recurring	76,333	74,284	98,000	159,700	61,700	911 Line Charges
529.41-20	Communications Inst/Repr	0	0	3,000	3,000	0	
529.42-01	Postage Expense	12	6	250	250	0	
529.45-20	Vehicle Insurance	244	247	275	275	0	
529.46-10	Building/Equipment Repairs	0	0	2,500	2,500	0	
529.46-20	Vehicle Repair	143	270	750	750	0	
529.46-30	Maintenance Agreements	124,970	126,180	185,500	173,000	(12,500)	
529.46-40	Small tool& Equipt	0	39	0	0	0	
529.47-10	Printing & Binding	0	895	0	0	0	
529.48-10	Promotional Activities	0	796	3,000	3,000	0	To Promote Text to 911 when Operable
529.51-10	Office Supplies	98	313	1,000	1,000	0	
529.51-11	Office Equipment	26,706	58,730	42,000	27,500	(14,500)	Change in Capital Threshold
529.52-10	Gas, Oil, & Lubricants	1,154	1,706	1,000	1,500	500	
529.52-12	Other Operating Expenses	884	512	0	0	0	
529.52-30	Data Processing Software	3,441	4,814	2,650	2,650	0	Office 365
529.54-10	Publications/Memberships	597	996	2,250	3,750	1,500	
529.55-01	Training/Educational Cost	2,954	5,596	16,500	16,500	0	
529.55-03	Conference/Seminar Registration	95	1,820	500	500	0	
	<b>Total Operating Expenditures</b>	<b>259,501</b>	<b>384,235</b>	<b>389,375</b>	<b>428,475</b>	<b>39,100</b>	

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**Innovation Technology - Emergency Communications E-911**

**Special Revenue Fund**

<b>Fund 302:</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
	<b>Expenditures (continued)</b>						
529.64-10	Equipment	75,046	61,311	0	0	0	
529.64-80	Future Capital Outlay	0	0	316,702	57,766	(258,936)	
	<b>Total Capital Expenditures</b>	<b>75,046</b>	<b>61,311</b>	<b>316,702</b>	<b>57,766</b>	<b>(258,936)</b>	
529.34-10	Other Contracted Services	180,962	0	0	0	0	
	<b>Total E-911 Grant Expenditures</b>	<b>180,962</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Expenditures</b>	<b>760,799</b>	<b>605,649</b>	<b>1,048,321</b>	<b>870,448</b>	<b>(177,873)</b>	<b>Overall Expenditure Increase/Decrease: -16.97%</b>

**Description:**

Sixty-seven percent of the monies in the wireless category shall be distributed each month to counties based on the total number of service identifiers in each county, and shall be used exclusively for payment of:

1. Authorized expenditures, as specified in s. 365.172(9)
2. Costs to comply with the requirements for E-911 service contained in the order and any future rules related to the order

Public Safety Communications Network

Special Revenue Fund

Fund 182: Dept. 3816	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
337.20-01	City of Palm Coast Contribution	23,733	0	0	0	0	
342.90-05	Volusia County	453,228	0	0	0	0	
342.90-04	Municipalities and School Board Rental/User Fees	1,590,101	96,899	107,116	115,072	7,956	
342.90-05	Radio Repairs	5,894	7,307	0	0	0	
342.90-06	General Fund Equipment and User Fees	423,497	433,289	447,166	457,754	10,588	Includes Sheriff's Office
342.90-07	Non-GF Departments' Equipment and User Fees	24,270	25,302	22,734	23,466	732	Fund 102 - County Transportation Trust
351.12-00	Fines for Automations	0	0	50,000	50,000	0	Previously Budgeted in General Fund
361.00-00	Interest	33,672	4,689	3,000	2,500	(500)	
381.00-00	General Fund Additional Transfer	360,208	350,000	700,000	2,000,000	1,300,000	
384.03-00	Lease Proceeds	28,000	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	630,101	1,445,463	815,362	
<b>Total Revenues</b>		<b>2,942,603</b>	<b>917,486</b>	<b>1,960,117</b>	<b>4,094,255</b>	<b>2,134,138</b>	<b>Overall Revenue Increase/Decrease: 108.88%</b>
<b>Expenditures</b>							
529.10-12	Regular Salaries	95,350	67,755	109,935	132,415	22,480	
529.10-xx	Employee Benefits	35,284	27,197	42,705	49,203	6,498	
<b>Total Personnel Services</b>		<b>130,634</b>	<b>94,952</b>	<b>152,640</b>	<b>181,618</b>	<b>28,978</b>	
529.31-10	Professional Services	416	9,675	0	0	0	
529.34-10	Other Contracted Services	3,155	16,646	12,500	116,500	104,000	ISSI with Volusia County
529.34-20	Governmental Services	654	0	0	0	0	
529.40-10	Travel/Training	0	0	5,000	5,000	0	Travel for Conferences
529.41-01	Communications - Devices & Accessories	12,169	19,513	30,000	31,000	1,000	Reimbursable Radio Parts
529.41-10	Communications - Recurring	2,876	3,269	3,500	4,200	700	Wireless Services
529.41-20	Communications - Installation & Repair	0	0	5,000	10,000	5,000	Radio Repairs
529.43-10	Utilities Expense	18,914	25,395	25,000	30,000	5,000	Electric for Tower Sites
529.45-20	Vehicle Insurance	244	20,141	550	550	0	
529.45-30	Property/Casualty Insurance	6,173	0	34,000	34,000	0	
529.46-10	Building/Equipment Repairs	711	3,030	19,000	13,000	(6,000)	UPS Maintenance, 800 MHZ Repairs
529.46-20	Vehicle Repair	3,799	1,537	500	1,200	700	
529.46-30	Maintenance Agreements	3,705	6,400	321,985	1,037,000	715,015	Load Bank Testing & Motorola Maint
529.46-40	Small Tools & Equipment	(1,466)	(6,003)	1,500	1,500	0	
529.49-18	Bank Analysis Fees	149	491	0	0	0	

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Public Safety Communications Network

Special Revenue Fund

Fund 182: Dept. 3816	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Expenditures (cont.)</b>							
529.51-10	Office Supplies	242	187	250	250	0	
529.51-11	Office Equipment	173	18,573	12,500	3,000	(9,500)	Equipment for current staff
529.52-10	Gas, Oil, & Lubricants	482	422	2,500	2,500	0	
529.52-12	Other Operating Expenses	2,818	1,139	500	1,250	750	
529.52-30	Data Processing Software	0	6,389	0	0	0	Programming Software
529.54-10	Publications/Memberships	250	335	0	500	500	
<b>Total Operating Expenditures</b>		<b>55,464</b>	<b>127,139</b>	<b>474,285</b>	<b>1,291,450</b>	<b>817,165</b>	
529.63-10	Improvements other than Building	2,142,248	1,582,494	0	0	0	
529.64-10	Equipment	50,181	0	0	0	0	
<b>Total Capital Expenditures</b>		<b>2,192,429</b>	<b>1,582,494</b>	<b>0</b>	<b>0</b>	<b>0</b>	
529.72-30	Principal on loan/lease	0	513,000	489,000	498,000	9,000	
529.72-30	Principal on Infrastructure	0	0	477,000	488,000	11,000	
529.72-30	Interest on loan/lease	138,015	301,930	89,660	79,866	(9,794)	
529.72-30	Interest on Infrastructure	247,608	0	196,578	185,070	(11,508)	
529.73-10	Other Debt Service Costs	25,185	0	0	0	0	
<b>Total Debt Service</b>		<b>410,808</b>	<b>814,930</b>	<b>1,252,238</b>	<b>1,250,936</b>	<b>(1,302)</b>	
587.98-11	Designated for Future Use	0	0	80,954	1,370,251	1,289,297	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>80,954</b>	<b>1,370,251</b>	<b>1,289,297</b>	
<b>Total Expenditures</b>		<b>2,789,335</b>	<b>2,619,515</b>	<b>1,960,117</b>	<b>4,094,255</b>	<b>2,134,138</b>	<b>Overall Expenditure Increase/Decrease: 108.88%</b>



**Public Safety Communications Network**

**Special Revenue Fund**

**Amortization Schedule**

**Debt:** Public Safety Equipment Lease - Radios and Software  
**Amount:** \$5,241,000  
**Rate:** 1.985%  
**Lender:** Bank of America

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2020					2025	12/01/24	516,000	32,430	548,430
	06/01/20	0	51,721	51,721		06/01/25	0	27,310	27,310
2021	12/01/20	479,000	52,010	531,010	2026	12/01/25	529,000	27,310	556,310
	06/01/21	0	47,256	47,256		06/01/26	0	22,060	22,060
2022	12/01/21	489,000	47,256	536,256	2027	12/01/26	537,000	22,060	559,060
	06/01/22	0	42,404	42,404		06/01/27	0	16,732	16,732
2023	12/01/22	498,000	42,404	540,404	2028	12/01/27	550,000	16,732	566,732
	06/01/23	0	37,462	37,462		06/01/28	0	11,274	11,274
2024	12/01/23	507,000	37,462	544,462	2029	12/01/28	562,000	11,274	573,274
	06/01/24	0	32,430	32,430		06/01/29	0	5,697	5,697
					2030	12/01/29	574,000	5,697	579,697
					<b>TOTALS</b>		<b>\$ 5,241,000</b>	<b>\$ 588,981</b>	<b>\$ 5,829,981</b>

**Amortization Schedule**

**Debt:** Public Safety Equipment Lease - Infrastructure  
**Amount:** \$8,517,000  
**Rate:** 2.384%  
**Lender:** Bank of America

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2020	12/01/19	0	0	0	2029	12/01/28	563,000	58,380	621,380
	06/01/20	0	100,972	100,972		06/01/29	0	51,668	51,668
2021	12/01/20	34,000	101,536	135,536	2030	12/01/29	576,000	51,668	627,668
	06/01/21	0	101,131	101,131		06/01/30	0	44,801	44,801
2022	12/01/21	477,000	101,131	578,131	2031	12/01/30	590,000	44,801	634,801
	06/01/22	0	95,444	95,444		06/01/31	0	37,768	37,768
2023	12/01/22	488,000	95,444	583,444	2032	12/01/31	604,000	37,768	641,768
	06/01/23	0	89,626	89,626		06/01/32	0	30,567	30,567
2024	12/01/23	500,000	89,626	589,626	2033	12/01/32	619,000	30,567	649,567
	06/01/24	0	83,666	83,666		06/01/33	0	23,188	23,188
2025	12/01/24	512,000	83,666	595,666	2034	12/01/33	633,000	23,188	656,188
	06/01/25	0	77,562	77,562		06/01/34	0	15,642	15,642
2026	12/01/25	524,000	77,562	601,562	2035	12/01/34	648,000	15,642	663,642
	06/01/26	0	71,315	71,315		06/01/35	0	7,916	7,916
2027	12/01/26	536,000	71,315	607,315	2036	12/01/35	664,000	7,916	671,916
	06/01/27	0	64,925	64,925					
2028	12/01/27	549,000	64,925	613,925	<b>TOTALS</b>		<b>\$ 8,517,000</b>	<b>\$ 1,909,706</b>	<b>\$ 10,426,706</b>
	06/01/28	0	58,380	58,380					

**Grants - Section 5310 Grant**

**Special Revenue Fund**

Fund 128: Dept. 8205		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
331.42-02	Grant 5310	0	0	291,508	179,822	(111,686)	
334.49-07	Transp Disadvantaged Grant	0	0	36,438	22,476	(13,962)	
381.00-00	Interfund Transfer	0	0	36,439	22,483	(13,956)	
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>364,385</b>	<b>224,781</b>	<b>(139,604)</b>	<b>Overall Revenue Increase/Decrease: -62.11%</b>
<b>Expenditures</b>							
544.64-10	Equipment	0	0	364,385	224,781	(139,604)	
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>364,385</b>	<b>224,781</b>	<b>(139,604)</b>	<b>Overall Expenditure Increase/Decrease: -62.11%</b>

**Replacement Vehicles and Equipment on Rolling Stock**

Proposed Replacement	Cost	Existing Equipment
Ford Transit 2 wheel chair	74,927	Chevrolet Malibu
Ford Transit 2 wheel chair	74,927	Chevrolet Uplander
Ford Transit 2 wheel chair	74,927	Ford E-450
<b>Total Capital Equipment</b>	<b>224,781</b>	

**Description:**

This grant is applied for annually at the beginning of the fiscal year. This is a Federal grant which is managed and administered by the Florida Department of Transportation, and its purpose is to reimburse costs related to assisting seniors and individuals with disabilities. This grant has a 10% local match.

This grant was previously budgeted in the General Fund.

**Grants - State Homeland Security Grant**

**Special Revenue Fund**

Fund 128: Dept. 8602		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
331.20-01	State Homeland Security	0	0	88,500	56,000	(32,500)	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>88,500</b>	<b>56,000</b>	<b>(32,500)</b>	
<b>Expenditures</b>							
525.31-10	Professional Services	0	0	69,490	36,000	(33,490)	Regional Web EOC
525.46-30	Maintenance Agreements	0	0	19,010	20,000	990	<b>Overall Expenditure Increase/Decrease:</b>
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>88,500</b>	<b>56,000</b>	<b>(32,500)</b>	

**Description:**

The Homeland Security grant is a recurring grant resulting from Presidential Directive 5 which dictates funding for local public safety agencies. The Department of Homeland Security provides a different level of funding each year and every county is allowed to provide a planning or training grant application to obtain a portion of the funding. One important issue with this grant is that no equipment or capital items can be purchased. The funds must go to training, education, software, or travel. The funding for this grant comes from Congressional allocations to the Department of Homeland Security. While this grant is scheduled to be issued every year, Congress can decline to fund the grant as there is no Act of Congress that dictates funding.

This grant was previously budgeted in the General Fund.

**Grants - EMPG Base Grant**

**Special Revenue Fund**

Fund 128: Dept. 8612		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
331.23-00	Federal Civil Defense (SLA) EMPG	0	0	68,472	56,472	(12,000)	<b>Overall Revenue Increase/Decrease: -21.25%</b>
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>68,472</b>	<b>56,472</b>	<b>(12,000)</b>	
<b>Expenditures</b>							
525.43-10	Utilities Expense	0	0	12,000	12,000	0	Electric at the EOC
525.46-30	Maintenance Agreements	0	0	6,000	0	(6,000)	Kitchen and AV Equipment
525.46-40	Small Tools & Equip	0	0	20,000	20,000	0	EOC Furniture
525.51-11	Office Equip	0	0	5,000	5,500	500	
525.52-12	Other Operating Expenses	0	0	18,972	18,972	0	Disaster Supplies
<b>Total Operating Expenditures</b>		<b>0</b>	<b>0</b>	<b>61,972</b>	<b>56,472</b>	<b>(5,500)</b>	
525.64-10	Equipment	0	0	6,500	0	(6,500)	
<b>Total Capital Expenditures</b>		<b>0</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	<b>(6,500)</b>	
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>68,472</b>	<b>56,472</b>	<b>(12,000)</b>	<b>Overall Expenditure Increase/Decrease: -21.25%</b>

**Description:**

The Emergency Management Preparedness Grant (EMPG) is a recurring grant developed by FEMA as part of the 1950 Stafford Act. This funding is allocated to each state for allocation to every county based on population and general threats. The purpose of this grant is to assist all counties with maintaining an Emergency Management program. The funding is part of the overall Department of Homeland Security budget and must be approved by Congress every year. This is a matching grant with an annual historical amount of over \$60,000.

This grant was previously budgeted in the General Fund.

**Grants - EMPA Base Grant**

**Special Revenue Fund**

Fund 128: Dept. 8613		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
334.23-00	9G-19-EMPA	0	0	105,806	105,806	0	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>105,806</b>	<b>105,806</b>	<b>0</b>	
<b>Expenditures</b>							
525.34-10	Other Contracted Services	0	0	15,000	10,000	(5,000)	
525.40-10	Travel Expenses	0	0	7,500	7,500	0	
525.41-01	Devices and Accessories	0	0	2,500	5,000	2,500	Radio and Mobile Devices
525.41-10	Communications recurring	0	0	0	3,000	3,000	
525.46-30	Maintenance Agreements	0	0	25,000	29,500	4,500	Web EOC Annual Maintenance
525.46-40	Small Tools & Equip	0	0	5,000	4,000	(1,000)	
525.47-10	Printing & Binding	0	0	7,500	7,500	0	Disaster Preparedness Materials
525.51-10	Office Supplies	0	0	4,000	5,000	1,000	
525.52-12	Other Operating Expenses	0	0	33,806	28,556	(5,250)	Disaster Supplies
525.54-10	Publications/Memberships	0	0	500	750	250	
525.55-03	Conference/Seminar Regist	0	0	5,000	5,000	0	<b>Overall Expenditure Increase/Decrease:</b>
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>105,806</b>	<b>105,806</b>	<b>0</b>	

**Description:**

The Emergency Management Preparedness Agreement is a recurring grant developed by the Florida Legislature in the mid-90's after Hurricane Andrew. The purpose of this grant is to provide a minimum amount of funding to assure adequate planning, response, and recovery by every county. The mandate for this grant is contained in Florida Statutes Chapter 252. The source of these funds comes from the \$2.00/\$4.00 (\$2.00 for homes and \$4.00 for businesses) surcharge on property insurance. The annual amount of this grant for Flagler County is approximately \$105,000 which historically was awarded in September. The State of Florida migrated the EMPA Grant to a July fiscal cycle in 2010.

This grant was previously budgeted in the General Fund.

**Grants - EMAP Accreditation Reimbursement Grant**

**Special Revenue Fund**

<b>Fund 128:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 8645</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
<b>Revenues</b>							
334.53-02	FDEM EMAP Accred Reimb	0	0	28,500	28,500	0	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>28,500</b>	<b>28,500</b>	<b>0</b>	
<b>Expenditures</b>							
525.34-10	Other Contracted Services	0	0	28,500	28,500	0	<b>Overall Expenditure Increase/Decrease:</b>
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>28,500</b>	<b>28,500</b>	<b>0</b>	

**Description:**

EMAP Accreditation is a voluntary, non-governmental process of self-assessment and external independent peer review. The EMAP Accreditation evaluates an Emergency Management Program’s organization, resources, plans, processes, procedures, and capabilities against the current Emergency Management Standard to increase the effectiveness of the Program in protecting the lives and property of the people it serves.

This grant was previously budgeted in the General Fund.

**Grants - FEMA/SAFER Grant**

**Special Revenue Fund**

Fund 128: Dept. 8646		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Revenues</b>							
331.20-30	Grant Special Revenue	0	317,464	997,850	1,188,345	190,495	
337.70-13	FIND-BINGS LNDG SEAWALL	0	6,515	0	0	0	
361.10-00	Interest-MMIA & Investmts	0	28	0	0	0	
381.00-00	Interfund Transfer	0	16,042	0	0	0	
<b>Total Revenues</b>		<b>0</b>	<b>340,049</b>	<b>997,850</b>	<b>1,188,345</b>	<b>190,495</b>	<b>Overall Revenue Increase/Decrease: 16.03%</b>
<b>Expenditures</b>							
522.10-12	Regular Salaries	0	201,168	557,815	669,575	111,760	15 FTEs
522.10-xx	Employee Benefits	0	119,067	392,670	461,910	69,240	
522.10-25	Scheduled Overtime	0	17,071	47,365	56,860	9,495	
<b>Total Expenditures</b>		<b>0</b>	<b>337,306</b>	<b>997,850</b>	<b>1,188,345</b>	<b>190,495</b>	<b>Overall Expenditure Increase/Decrease: 16.03%</b>

**Description:**

The Staffing for Adequate Fire and Emergency Response (SAFER) grant is a 3-year grant developed by FEMA. The purpose of this grant is to assist in funding for fire department staffing. This has allowed Flagler County to fill 15 new positions. The total amount for this grant is over \$3,250,000. Local match requirements have been waived by FEMA.

This grant was added during the FY21 budget.

<b>Total Fund Revenues</b>	<b>0</b>	<b>340,049</b>	<b>1,653,513</b>	<b>1,659,904</b>	<b>6,391</b>
<b>Total Fund Expenditures</b>	<b>0</b>	<b>337,306</b>	<b>1,653,513</b>	<b>1,659,904</b>	<b>6,391</b>

**Capital Preservation Fund**

**Special Revenue Fund**

Fund 187:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 1401	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
<b>Revenues</b>							
381.00-00	Interfund Transfer	0	0	735,000	1,155,500	420,500	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>735,000</b>	<b>1,155,500</b>	<b>420,500</b>	
<b>Expenditures</b>							
519.46-10	Building/Equipment Repairs	0	0	120,000	70,000	(50,000)	HVAC Replacement - Various Facilities
519.46-10	Building/Equipment Repairs	0	0	479,000	0	(479,000)	Roof Replacement - Justice Center
519.46-10	Building/Equipment Repairs	0	0	0	10,000	10,000	Roof Replacement - Wadsworth Park Pavilion #1
519.46-10	Building/Equipment Repairs	0	0	0	60,000	60,000	Roof Replacement - Fire Station #41
519.46-10	Building/Equipment Repairs	0	0	0	55,000	55,000	Roof Replacement - Various Facilities
519.46-10	Building/Equipment Repairs	0	0	0	100,000	100,000	ADA Projects per Transition Plan
519.46-10	Building/Equipment Repairs	0	0	0	135,000	135,000	GSB Carpet Flooring 3rd Floor
519.46-10	Building/Equipment Repairs	0	0	0	75,000	75,000	Recreation Area Sand Blasting/Painting
519.46-10	Building/Equipment Repairs	0	0	0	126,500	126,500	Justice Center Flooring 1st Floor
519.46-10	Building/Equipment Repairs	0	0	0	184,000	184,000	Justice Center Flooring 2nd Floor
519.46-10	Building/Equipment Repairs	0	0	0	130,000	130,000	GSB Carpet Flooring 2nd Floor
519.46-10	Building/Equipment Repairs	0	0	0	210,000	210,000	GSB Painting Interior
519.46-10	Building/Equipment Repairs	0	0	23,000	0	(23,000)	GTMNERR Vinyl Siding Replacement
519.46-10	Building/Equipment Repairs	0	0	20,000	0	(20,000)	Carver Center Painting Exterior
519.46-10	Building/Equipment Repairs	0	0	13,000	0	(13,000)	Hidden Trails Fencing
519.46-10	Building/Equipment Repairs	0	0	80,000	0	(80,000)	Herschel King Boat Ramp Improv. (Vessel Reg.)
<b>Total Operating Expenditures</b>		<b>0</b>	<b>0</b>	<b>735,000</b>	<b>1,155,500</b>	<b>420,500</b>	<b>Overall Expenditure Increase/Decrease:</b>
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>735,000</b>	<b>1,155,500</b>	<b>420,500</b>	



**Justice Center - \$25,500,000 General Obligation Bonds, Series 2015**

**Debt Service Fund**

Fund 211:		Actual	Actual	Adopted	Tentative	Changes	
Dept.	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
<b>Revenues</b>							
311.10-00	Ad Valorem Taxes	1,823,853	1,917,057	2,089,630	2,004,516	(85,114)	Millage Rate reduction from 0.2050 to 0.1710
311.20-00	Delinquent	1,311	25,800	0	0	0	
361.10-00	Interest	17,871	2,118	1,000	500	(500)	
399.00-00	Cash Carry Forward	0	0	765,527	981,800	216,273	
<b>Total Fund Revenues</b>		<b>1,843,035</b>	<b>1,944,975</b>	<b>2,856,157</b>	<b>2,986,816</b>	<b>130,659</b>	<b>Overall Revenue Increase/Decrease: 4.57%</b>
<b>Expenditures</b>							
517.31-10	Professional Services	768	2,862	1,000	1,000	0	
517.49-18	Bank Analysis Fees	238	283	500	500	0	
517.71-10	Principal Series 2015	995,000	1,015,000	1,065,000	1,120,000	55,000	
517.72-10	Interest Series 2015	796,636	776,736	725,990	672,740	(53,250)	
517.73-10	Other Debt Service Costs	825	825	825	825	0	
<b>Total Expenditures</b>		<b>1,793,467</b>	<b>1,795,706</b>	<b>1,793,315</b>	<b>1,795,065</b>	<b>1,750</b>	
<b>Reserves</b>							
587.98-11	Reserve for Future Use	0	0	1,062,842	1,191,751	128,909	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>1,062,842</b>	<b>1,191,751</b>	<b>128,909</b>	
<b>Total Fund Expenditures</b>		<b>1,793,467</b>	<b>1,795,706</b>	<b>2,856,157</b>	<b>2,986,816</b>	<b>130,659</b>	<b>Overall Expenditure Increase/Decrease: 4.57%</b>

**Description:**

On November 2, 2004 a majority of the qualified electors residing in Flagler County approved a referendum authorizing the issuance of general obligation bonds in an amount not to exceed \$33,000,000 payable from and secured by a pledge of ad valorem taxes, with a debt service term not exceeding thirty (30) years. There is no stated limit on the millage rate which may be levied to pay the debt service on the bonds. The bonds were issued for the purpose of financing the construction of a new County Justice Center.

The \$32,990,000 General Obligation Bonds, Series 2005 were issued in September 2005. Interest rates range from 3.00% to 4.375%. The payment of the principal and interest on the bonds is payable from and secured by a pledge of ad valorem taxes on all taxable property within the County.

On March 16, 2015 the Flagler County Board of County Commissioners authorized the issuance of the \$25,500,000 General Obligation Refunding Bonds Series 2015 to refund the Series 2005 General Obligation Bonds. This current refunding resulted in a reduction of total debt service payments over 20 years of approximately \$2,892,300 and an economic gain of approximately \$2,966,000. Interest is paid at 3.300%. The bonds are general obligations of the County. The payment of principal and interest on the bond is payable from and secured by a pedge of ad valorem taxes on all taxable property within the County. Principal payments are due on July 1. Interest payments are due on January 1 and July 1 of each year. Maturity is July 1, 2035.

**History of Millage Rate:**

Fiscal Year 2013	0.3320	Fiscal Year 2016	0.2751	Fiscal Year 2019	0.2450
Fiscal Year 2014	0.3347	Fiscal Year 2017	0.2751	Fiscal Year 2020	0.2050
Fiscal Year 2015	0.3140	Fiscal Year 2018	0.2450	Fiscal Year 2021	0.2050
				Fiscal Year 2022	0.2050

A separate millage rate was established for the first time in fiscal year 2008. In prior years (fiscal year 2006 and 2007), the ad valorem taxes required to service this debt were included within the general fund and then transferred to the debt service fund.

**Justice Center - \$25,500,000 General Obligation Refunding Bonds, Series 2015**

**Debt Service Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida General Obligation Refunding Bonds, Series 2015  
**Amount:** \$25,500,000  
**Rate:** 3.30%  
**Fund:** 211  
**Lender:** BNY Mellon

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2015	01/01/15	0	0		2026	01/01/26	0	248,118	
	07/01/15	0	150,236	150,236		07/01/26	1,295,000	248,118	1,791,236
2016	01/01/16	0	436,168		2027	01/01/27	0	222,218	
	07/01/16	920,000	436,168	1,792,336		07/01/27	1,345,000	222,218	1,789,436
2017	01/01/17	0	426,968		2028	01/01/28	0	195,318	
	07/01/17	935,000	426,968	1,788,936		07/01/28	1,400,000	195,318	1,790,636
2018	01/01/18	0	417,618		2029	01/01/29	0	174,318	
	07/01/18	955,000	417,618	1,790,236		07/01/29	1,440,000	174,318	1,788,636
2019	01/01/19	0	408,068		2030	01/01/30	0	152,718	
	07/01/19	975,000	408,068	1,791,136		07/01/30	1,485,000	152,718	1,790,436
2020	01/01/20	0	398,318		2031	01/01/31	0	130,443	
	07/01/20	995,000	398,318	1,791,636		07/01/31	1,530,000	130,443	1,790,886
2021	01/01/21	0	388,368		2032	01/01/32	0	106,537	
	07/01/21	1,015,000	388,368	1,791,736		07/01/32	1,575,000	106,537	1,788,074
2022	01/01/22	0	362,993		2033	01/01/33	0	81,928	
	07/01/22	1,065,000	362,993	1,790,986		07/01/33	1,625,000	81,928	1,788,855
2023	01/01/23	0	336,368		2034	01/01/34	0	55,928	
	07/01/23	1,120,000	336,368	1,792,736		07/01/34	1,680,000	55,928	1,791,855
2024	01/01/24	0	308,368		2035	01/01/35	0	28,628	
	07/01/24	1,175,000	308,368	1,791,736		07/01/35	1,735,000	28,628	1,792,255
2025	01/01/25	0	278,993						
	07/01/25	1,235,000	278,993	1,792,986		<b>TOTALS</b>	<b>25,500,000</b>	<b>10,467,002</b>	<b>35,967,002</b>

**Capital Improvement and Refunding Revenue Bonds, Series 2015 \$42,775,000**

**Debt Service Fund**

Fund 212: Dept. 3600	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Revenues</b>							
315.00-00	Communication Services Tax (CST)	197,530	206,374	208,297	0	(208,297)	Moved back to General Fund
335.12-00	State Revenue Sharing	1,012,526	1,189,933	1,714,803	1,714,803	0	% Allocation Change with General Fund
335.18-01	State Sales Tax 1/2 Cent	1,686,449	2,084,927	1,800,000	1,800,000	0	% Allocation Change with General Fund
361.10-00	Interest	10,936	3,030	1,000	1,000	0	
399.00-00	Cash Carry Forward	0	0	3,327,805	4,007,086	679,281	<b>Overall Revenue Increase/Decrease:</b>
	<b>Total Fund Revenues</b>	<b>2,907,441</b>	<b>3,484,264</b>	<b>7,051,905</b>	<b>7,522,889</b>	<b>470,984</b>	<b>6.68%</b>
<b>Expenditures</b>							
517.31-10	Professional Services	775	3,809	6,000	6,000	0	
517.49-18	Bank Analysis Fees	277	452	4,000	4,000	0	
517.71-10	Principal	1,330,000	1,400,000	2,020,000	2,120,000	100,000	
517.72-10	Interest	1,615,475	1,547,225	1,461,730	1,358,230	(103,500)	
517.73-10	Other Debt Service Costs	825	825	825	825	0	
	<b>Total Expenditures</b>	<b>2,947,352</b>	<b>2,952,311</b>	<b>3,492,555</b>	<b>3,489,055</b>	<b>(3,500)</b>	
<b>Reserves</b>							
587.98-11	Designated for Future Use	0	0	3,559,350	4,033,834	474,484	
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>3,559,350</b>	<b>4,033,834</b>	<b>474,484</b>	
	<b>Total Fund Expenditures</b>	<b>2,947,352</b>	<b>2,952,311</b>	<b>7,051,905</b>	<b>7,522,889</b>	<b>470,984</b>	<b>Overall Expenditure Increase/Decrease: 6.68%</b>

**Description:**

The \$42,775,000 Capital Improvement and Refunding Revenue Bonds, Series 2015 were issued in February 2015 to advance refund all of the County's outstanding Capital Improvement Revenue Bonds, Series 2005 along with closing costs incurred, and to finance the costs of acquisition, construction and equipping of a consolidated Sheriff's Operations Center and expansion of the County's correctional facility. Interest is paid at 4.00%. This advance refunding resulted in a reduction of total debt service payments over 20 years of approximately \$6,500,300 and an economic gain of approximately \$4,950,200. The bonds are special obligations of the County. The payment of principal and interest on the bond is payable from appropriate Non-Ad Valorem revenues received. Principal payments are due on October 1. Interest payments are due on April 1 and October 1 each year. Maturity is October 1, 2035.

**Capital Improvement and Refunding Revenue Bonds, Series 2015 \$42,775,000**

**Debt Service Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida Capital Improvement and Refunding Revenue Bonds, Series 2015  
**Amount:** \$42,775,000  
**Rate:** 4.00%  
**Fund:** 212  
**Lender:** BNY Mellon

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2016	10/01/15	600,000	1,097,441		2026	10/01/25	2,450,000	538,238	
	04/01/16	0	909,788	2,607,229		04/01/26	0	476,988	3,465,226
2017	10/01/16	1,165,000	909,788		2027	10/01/26	2,580,000	476,988	
	04/01/17	0	886,488	2,961,276		04/01/27	0	412,488	3,469,476
2018	10/01/17	1,210,000	886,488		2028	10/01/27	2,710,000	412,488	
	04/01/18	0	856,238	2,952,726		04/01/28	0	344,738	3,467,226
2019	10/01/18	1,275,000	856,238		2029	10/01/28	2,840,000	344,738	
	04/01/19	0	824,363	2,955,601		04/01/29	0	302,138	3,486,876
2020	10/01/19	1,330,000	824,363		2030	10/01/29	2,930,000	302,138	
	04/01/20	0	791,113	2,945,476		04/01/30	0	258,188	3,490,326
2021	10/01/20	1,400,000	791,113		2031	10/01/30	3,020,000	258,188	
	04/01/21	0	756,113	2,947,226		04/01/31	0	211,000	3,489,188
2022	10/01/21	2,020,000	756,113		2032	10/01/31	3,110,000	211,000	
	04/01/22	0	705,613	3,481,726		04/01/32	0	148,800	3,469,800
2023	10/01/22	2,120,000	705,613		2033	10/01/32	3,235,000	148,800	
	04/01/23	0	652,613	3,478,226		04/01/33	0	84,100	3,467,900
2024	10/01/23	2,230,000	652,613		2034	10/01/33	1,350,000	84,100	
	04/01/24	0	596,863	3,479,476		04/01/34	0	57,100	1,491,200
2025	10/01/24	2,345,000	596,863		2035	10/01/34	1,400,000	57,100	
	04/01/25	0	538,238	3,480,101		04/01/35	0	29,100	1,486,200
					2036	10/01/35	1,455,000	29,100	
									1,484,100
					<b>TOTALS</b>		<b>42,775,000</b>	<b>20,781,581</b>	<b>63,556,581</b>

**Taxable Special Assessment Revenue Note, Series 2018**

**Debt Service Fund**

<b>Fund 213: Dept. 3607</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes + / (-)</b>	<b>Comments</b>
<b>Revenues</b>							
325.20-01	Special Assessment Collections	262,379	155,592	98,835	98,835	0	
325.20-02	Delinquent	0	8,055	0	0	0	
398.10-00	Interest	485	151	0	0	0	
399.00-00	Cash Carry Forward	0	0	0	0	0	
<b>Total Fund Revenues</b>		<b>262,864</b>	<b>163,798</b>	<b>98,835</b>	<b>98,835</b>	<b>0</b>	<b>Overall Revenue Increase/Decrease: 0.00%</b>
<b>Expenditures</b>							
517.49-18	Bank Analysis Charges	164	326	400	400	0	
517.71-10	Principal	159,895	189,894	61,000	63,000	2,000	
517.72-10	Interest	46,422	41,577	25,525	23,470	(2,055)	
517.73-21	Loan Issuance Costs	0	2,500	0	0		
<b>Total Expenditures</b>		<b>206,481</b>	<b>234,297</b>	<b>86,925</b>	<b>86,870</b>	<b>(55)</b>	
587.98-11	Designated for Future Use	0	0	11,910	11,965	55	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>11,910</b>	<b>11,965</b>	<b>55</b>	
<b>Total Fund Expenditures</b>		<b>206,481</b>	<b>234,297</b>	<b>98,835</b>	<b>98,835</b>	<b>0</b>	<b>Overall Expenditure Increase/Decrease: 0.00%</b>

**Description:**

On March 5, 2018 the Flagler County Board of County Commissioners approved Resolution 2018-20 authorizing a loan from CenterState Bank not to exceed \$1,650,000 to construct a new vinyl seawall with concrete cap to protect adjacent homes along the shoreline and authorizing the execution of a Taxable Special Assessment Revenue Note payable from special assessments collected from real property comprising the Painter's Hill Seawall Special Assessment District. The loan closed on March 20, 2018 for \$1,520,000 at an interest rate of 3.94%, prepayable at any time in whole or in part without penalty for a period of 15 years. Payments of principal and interest are due on July 1 and January 1 each year. Maturity is July 1, 2033. On July 12, 2021 the Board was able to renegotiate an interest rate reduction down to 2.94%, saving approximately \$60,000 over the remaining life of the loan.

**Taxable Special Assessment Revenue Note, Series 2018**

**Debt Service Fund**

**Estimated Amortization Schedule**

**Debt:** Flagler County, Florida Taxable Special Assessment Revenue Bond, Series 2018A  
**Amount:** \$1,520,000  
**Rate:** 2.94%  
**Fund:** 213  
**Lender:** CenterState Bank  
**Other:** 15 year Assessment starting November 2018

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2022	01/01/22		12,893		2028	01/01/28		6,853	
	07/01/22	61,000	12,630	86,523		07/01/28	72,000	6,853	85,707
2023	01/01/23		11,734		2029	01/01/29		5,795	
	07/01/23	63,000	11,734	86,467		07/01/29	75,000	5,795	86,590
2024	01/01/24		10,808		2030	01/01/30		4,692	
	07/01/24	65,000	10,808	86,615		07/01/30	77,000	4,692	86,385
2025	01/01/25		9,852		2031	01/01/31		3,561	
	07/01/25	66,000	9,852	85,704		07/01/31	79,000	3,561	86,121
2026	01/01/26		8,882		2032	01/01/32		2,399	
	07/01/26	68,000	8,882	85,764		07/01/32	80,000	2,399	84,798
2027	01/01/27		7,882		2033	01/01/33		1,223	
	07/01/27	70,000	7,882	85,765		07/01/33	83,211	1,223	85,657
<b>TOTALS</b>							<b>859,211</b>	<b>172,886</b>	<b>1,032,097</b>

**Taxable Special Assessment Revenue Note, Series 2018B**

**Debt Service Fund**

<b>Fund 214: Dept. 3608</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes + / (-)</b>	<b>Comments</b>
<b>Revenues</b>							
325.20-01	Special Assessment Collections	707,968	526,164	0	0	0	
325.20-01	Delinquent	0	178,996	0	0	0	
361.10-00	Interest & Investments	3,550	491	150	0	(150)	
381.00-00	Interfund Transfer	0	0	660,524	704,330	43,806	
399.00-00	Cash Carry Forward	0	0	43,500	0	(43,500)	
<b>Total Fund Revenues</b>		<b>711,518</b>	<b>705,651</b>	<b>704,174</b>	<b>704,330</b>	<b>156</b>	<b>Overall Revenue Increase/Decrease: 0.02%</b>
<b>Expenditures</b>							
517.31-10	Professional Services	147	63	300	300	0	
517.49-18	Bank Analysis Charges	181	249	150	150	0	
517.71-10	Principal	603,000	626,000	651,000	677,000	26,000	
517.72-10	Interest	101,513	77,574	52,724	26,880	(25,844)	
<b>Total Expenditures</b>		<b>704,841</b>	<b>703,886</b>	<b>704,174</b>	<b>704,330</b>	<b>156</b>	
<b>Total Fund Expenditures</b>		<b>704,841</b>	<b>703,886</b>	<b>704,174</b>	<b>704,330</b>	<b>156</b>	<b>Overall Expenditure Increase/Decrease: 0.02%</b>

**Description:**

On June 18, 2018 the Flagler County Board of County Commissioners approved Resolution 2018-40 authorizing a loan from Branch Banking and Trust Company (BB&T) not to exceed \$3,125,000 for financing the restoration of emergency berm (dune) and partial engineered dune to mitigate against the loss of land and structures. The Note is payable from the special assessments from the real property comprising the Dune Restoration Project Special Assessment District created by Resolution 2017-68 adopted by the Board on December 20, 2017. The loan closed on June 22, 2018 for \$3,112,000 at 3.97%. Payments of principal and interest are due on July 1 and January 1 each year. Maturity is July 1 2023.

**Taxable Special Assessment Revenue Note, Series 2018B**

**Debt Service Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida Taxable Special Assessment Revenue Bond, Series 2018B  
**Amount:** \$3,112,000  
**Rate:** 3.97%  
**Fund:** 214  
**Lender:** BB&T  
**Other:** 5 year Assessment starting November 2018

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2019	01/01/19		64,862		2022	01/01/22		26,361	
	07/01/19	555,000	61,774	681,636		07/01/22	651,000	26,361	703,722
2020	01/01/20		50,757		2023	01/01/23		13,439	
	07/01/20	603,000	50,757	704,514		07/01/23	677,000	13,439	703,878
2021	01/01/21		38,787		<b>TOTALS</b>				
	07/01/21	626,000	38,787	703,574			<b>3,112,000</b>	<b>385,324</b>	<b>3,497,324</b>



**Capital Improvement Revenue Note, Series 2020**

**Debt Service Fund**

Fund 215: Dept. 3611		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments					
<b>Revenues</b>												
361.10-00	Interest-MMIA & Investmts	0	11	0	0	0						
381.00-00	Interfund Transfer	0	10,000	323,792	1,405,908	1,082,116	<b>Overall Revenue Increase/Decrease:</b>					
399.00-00	Cash Carry Forward	0	0	0	8,722	8,722						
<b>Total Fund Revenues</b>		<b>0</b>	<b>10,011</b>	<b>323,792</b>	<b>1,414,630</b>	<b>1,090,838</b>		<b>336.89%</b>				
<b>Expenditures</b>												
517.49-18	Bank Analysis Fees	0	0	500	500	0						
517.71-10	Principal	0	0	150,000	1,065,000	915,000						
517.72-10	Interest	0	1,309	173,292	349,130	175,838						
<b>Total Fund Expenditures</b>		<b>0</b>	<b>1,309</b>	<b>323,792</b>	<b>1,414,630</b>	<b>1,090,838</b>						
<b>Total Fund Expenditures</b>						<b>0</b>	<b>1,309</b>	<b>323,792</b>	<b>1,414,630</b>	<b>1,090,838</b>	<b>Overall Expenditure Increase/Decrease:</b>	<b>336.89%</b>

**Description:**

On December 14, 2020 the Flagler County Board of County Commissioners approved Resolution 2020-95 authorizing issuance of a loan from Center State Bank, N.A. not to exceed \$20,000,000 Capital Improvement Revenue Note, Series 2020 for the purpose of financing the design, construction and other costs of certain public safety capital projects. The loan closed on December 18, 2020 at an interest rate of 1.83% prepayable without penalty after one year over the next 15 years.

**Capital Improvement Revenue Note, Series 2020**

**Debt Service Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida Capital Improvement Revenue Note, Series 2020  
**Amount:** \$20,000,000  
**Rate:** 1.83%  
**Fund:** 215  
**Lender:** CenterState Bank  
**Other:** 15 years

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	
2021	04/01/21		1,309	1,309	2029	10/01/28	1,415,000	110,578		
						04/01/29		97,631	1,623,208	
2022	10/01/21	150,000	43,818		2030	10/01/29	1,440,000	97,631		
	04/01/22		129,473	323,291		04/01/30		84,455	1,622,085	
2023	10/01/22	1,065,000	177,243		2031	10/01/30	1,470,000	84,455		
	04/01/23		171,883	1,414,126		04/01/31		71,004	1,625,459	
2024	10/01/23	1,295,000	171,883		2032	10/01/31	1,500,000	71,004		
	04/01/24		160,034	1,626,916		04/01/32		57,279	1,628,283	
2025	10/01/24	1,320,000	160,034		2033	10/01/32	1,525,000	57,279		
	04/01/25		147,956	1,627,989		04/01/33		43,325	1,625,604	
2026	10/01/25	1,340,000	147,956		2034	10/01/33	1,550,000	43,325		
	04/01/26		135,695	1,623,650		04/01/34		29,143	1,622,468	
2027	10/01/26	1,360,000	135,695		2035	10/01/34	1,580,000	29,143		
	04/01/27		123,251	1,618,945		04/01/35		14,686	1,623,829	
2028	10/01/27	1,385,000	123,251		2036	10/01/35	1,605,000	14,686		
	04/01/28		110,578	1,618,828					1,619,686	
					<b>TOTALS</b>					
							<b>20,000,000</b>	<b>2,845,675</b>	<b>22,845,675</b>	

**Flagler County, Florida Limited Ad Valorem Tax Refunding Bonds, Series 2016**

**Debt Service Fund**

<b>Fund 219:</b>							
<b>Dept.</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes + / (-)</b>	<b>Comments</b>
<b>Revenues</b>							
311.10-00	Ad Valorem Taxes	1,112,121	1,168,939	1,274,165	1,465,290	191,125	Millage Rate 0.1250
311.20-00	Delinquent	775	15,759	0	0	0	
361.10-00	Interest	23,659	2,537	3,500	1,000	(2,500)	
399.00-00	Cash Carry Forward	0	0	1,329,733	1,262,197	(67,536)	
<b>Total Fund Revenues</b>		<b>1,136,555</b>	<b>1,187,235</b>	<b>2,607,398</b>	<b>2,728,487</b>	<b>121,089</b>	<b>Overall Revenue Increase/Decrease: 4.64%</b>
<b>Expenditures</b>							
517.31-10	Professional Services	937	6,201	1,000	1,000	0	
517.49-18	Bank Analysis Fees	950	1,485	2,000	2,000	0	
517.71-10	Principal Series 2016	935,000	960,000	975,000	1,005,000	30,000	
517.72-10	Interest Series 2016	226,556	206,079	185,060	163,710	(21,350)	
<b>Total Expenditures</b>		<b>1,163,443</b>	<b>1,173,765</b>	<b>1,163,060</b>	<b>1,171,710</b>	<b>8,650</b>	
<b>Reserves</b>							
587.98-11	Designated for Future Use	0	0	1,444,338	1,556,777	112,439	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>1,444,338</b>	<b>1,556,777</b>	<b>112,439</b>	
<b>Total Fund Expenditures</b>		<b>1,163,443</b>	<b>1,173,765</b>	<b>2,607,398</b>	<b>2,728,487</b>	<b>121,089</b>	<b>Overall Expenditure Increase/Decrease: 4.64%</b>

**Description:**

On November 4, 2008 a majority of the qualified electors residing in Flagler County authorized the levy of an ad valorem tax in an amount not to exceed 0.250 mills for 20 years for the purpose of acquiring certain lands within the County to protect the drinking water supply, wildlife habitat and environmentally sensitive lands. The referendum authorized the County to issue up to \$40 million in limited tax general obligation bonds to finance the cost to acquire the lands and, with certain limitations, make the land available for access, passive recreational uses, and natural community restoration. Proceeds from the \$10,000,000 Series 2009 Bonds were used to finance the cost of land acquisition for Bings Landing Addition, Sweetbottom Plantation and Bay Drive Addition. Proceeds from the \$4,500,000 Series 2010 Bonds were used to finance the cost of land acquisition for the Pellicer Flats property, and other eligible ESL Projects.

**History of Millage Rate:**

Fiscal Year 2013	0.1653	Fiscal Year 2018	0.2500
Fiscal Year 2014	0.1732	Fiscal Year 2019	0.1372
Fiscal Year 2015	1.1659	Fiscal Year 2020	0.1250
Fiscal Year 2016	0.1581	Fiscal Year 2021	0.1250
Fiscal Year 2017	0.1531	Fiscal Year 2022	0.1250
		Fiscal Year 2023	0.1250

In April 2016, Flagler County refunded the series 2010 Bonds and the callable 2009 series Bonds resulting in a reduction of total debt service payments over 20 years of approximately \$1,736,664 and an economic gain of approximately \$1,064,591. Interest is paid at 2.190%. The bonds are limited obligations of the County. Principal payments are due on July 1. Interest payments are due on January 1 and July 1 of each year. Maturity is July 1, 2029.

**Flagler County, Florida Limited Ad Valorem Tax Refunding Bonds, Series 2016**

**Debt Service Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida Limited Ad Valorem Tax Refunding Bonds, Series 2016  
**Amount:** \$11,380,000  
**Rate:** 2.19%  
**Fund:** 219  
**Lender:** Ameris Bank  
**Other:** N/A

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2016	01/01/16	0	0		2023	01/01/23	0	81,852	
	07/01/16	0	44,998	44,998		07/01/23	1,005,000	81,852	1,168,704
2017	01/01/17	0	124,611		2024	01/01/24	0	70,847	
	07/01/17	175,000	124,611	424,222		07/01/24	1,020,000	70,847	1,161,694
2018	01/01/18	0	122,695		2025	01/01/25	0	59,678	
	07/01/18	425,000	122,695	670,390		07/01/25	1,040,000	59,678	1,159,356
2019	01/01/19	0	118,041		2026	01/01/26	0	48,290	
	07/01/19	435,000	118,041	671,082		07/01/26	1,070,000	48,290	1,166,580
2020	01/01/20	0	113,278		2027	01/01/27	0	36,573	
	07/01/20	935,000	113,278	1,161,556		07/01/27	1,090,000	36,573	1,163,146
2021	01/01/21	0	103,040		2028	01/01/28	0	24,638	
	07/01/21	960,000	103,040	1,166,080		07/01/28	1,115,000	24,638	1,164,276
2022	01/01/22	0	92,528		2029	01/01/29	0	12,429	
	07/01/22	975,000	92,528	1,160,056		07/01/29	1,135,000	12,429	1,159,858
					<b>TOTALS</b>				
					<b><u>11,380,000</u>      <u>2,061,998</u>      <u>13,441,998</u></b>				

**Bond Grant Anticipation Note Series 2020**

**Debt Service Fund**

<b>Fund 221: Dept. 3610</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
<b>Revenues</b>							
337.30-10	FDOT-SR A1A Dune Rest	0	464,461	0	0	0	
361.10-00	Interest	0	644	0	0	0	
337.30-10	Intergovernmental Revenue	0	0	0	0	0	
381.11-02	Interfund Transfer	65,651	427,115	0	0	0	
399.00-00	Cash Carry Forward	0	0	400,000	0	(400,000)	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Fund Revenues</b>		<b>65,651</b>	<b>892,220</b>	<b>400,000</b>	<b>0</b>	<b>(400,000)</b>	<b>-100.00%</b>
<b>Expenditures</b>							
517.49-18	Bank Analysis Fees	0	112	150	0	(150)	
517.71-10	Principal	0	0	0	0	0	
517.72-30	Interest	136	2,963	399,850	0	(399,850)	
517.73-10	Other Debt Service Costs	6,058	16,856	0	0	0	<b>Overall Expenditure Increase/Decrease:</b>
<b>Total Fund Expenditures</b>		<b>6,194</b>	<b>19,931</b>	<b>400,000</b>	<b>0</b>	<b>(400,000)</b>	<b>-100.00%</b>

**Description:**

On May 18, 2020 the Flagler County Board of County Commissioners approved Resolution 2020-22 and Resolution 2020-23 authorizing the County to expend the funds to be reimbursed by the Florida Department of Transportation. The County will pay nominal holding and interest costs and receive in return the beginning of a long-term beach renourishment and maintenance program with the Army Corps of Engineers.

**Beachfront Parks Capital**

**Capital Project Fund**

Fund 307: Dept. 6010		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Revenue</b>							
361.10-00	Interest	6,058	683	1,200	1,200	0	
399.00-00	Cash Carry Forward	0	0	415,152	415,519	367	
<b>Total Fund Revenues</b>		<b>6,058</b>	<b>683</b>	<b>416,352</b>	<b>416,719</b>	<b>367</b>	<b>Overall Revenue Increase/ Decrease: 0.09%</b>
<b>Expenditures</b>							
572.31-10	Professional Services	226	99	600	500	(100)	
572.49-18	Bank Analysis Fees	69	118	100	200	100	
<b>Total Operating Expenditures</b>		<b>295</b>	<b>217</b>	<b>700</b>	<b>700</b>	<b>0</b>	
572.62-10	Capital Outlay / Buildings	0	0	0	150,000	0	New Restroom Construction
<b>Total Capital</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	
587.98-50	Reserve-Future Capital Outlay	0	0	415,652	266,019	415,652	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>415,652</b>	<b>266,019</b>	<b>(149,633)</b>	
<b>Total Fund Expenditures</b>		<b>295</b>	<b>217</b>	<b>416,352</b>	<b>416,719</b>	<b>367</b>	<b>Overall Expenditure Increase/ Decrease: 0.09%</b>

**Description:**

On March 30, 1984 the Flagler County Board of County Commissioners approved Resolution 84-7, the Development Order for the Development of Regional Impact (DRI) for Hammock Dunes. Within this document, Section 14.1 (the Recreation and Open Space section of the DRI) addressed park conveyances, and among other topics, certain park improvement and maintenance as well as funding to perform those activities. As a result of the DRI conditions, the County received a 47.01 acre parcel known as the Malacompra Beach Front Park on a 306.98 acre parcel known as the Malacompra Greenway located along SR A1A.

A number of BOCC resolutions have modified the Hammock Dunes Development Order over the years (95-50, 98-10, 2001-135, 2002-107, 2003-21, and 2010-22). Ultimately, in December of 2011, Flagler County and the DRI's developer entered into an Essentially Built-Out Agreement (EBOA). The EBOA set terms for the closeout of the DRI and supersedes the previous resolutions and agreements. The EBOA also established that the developer had satisfied its obligations relating to the park conveyances and the County and developer released each other from all claims, demands, and obligations set forth in the Development Order and all of the aforementioned resolutions.

The original Development Order as well as the subsequent resolutions addressed the park improvements and maintenance, including how certain developer financial contributions would be managed. These funds were placed in the 307 (capital park improvements) and 308 (park maintenance) accounts. A review of the EBOA with the County Attorney's Office produced consensus that the direction for and restrictions of the financial contributions have been removed. While obligations of both sides are resolved in the EBOA, Flagler County intends to adhere to the "spirit" of the developer contributions by applying these funds to the Mala Compra Parks in, generally, the historical manner. The funds previously assigned to 307/308 should be limited to the parks along Mala Compra Road and the Malacompra Greenway Park. Uses should be for park amenities, construction and maintenance, as well as enhancement of the park's natural resources.

**Beachfront Park Maintenance**

**Capital Project Fund**

Fund 308: Dept. 1440		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
361.10-00	Interest	11,823	1,327	4,000	4,000	0	
399.00-00	Cash Carry Forward	0	0	804,842	778,491	(26,351)	
<b>Total Fund Revenues</b>		<b>11,823</b>	<b>1,327</b>	<b>808,842</b>	<b>782,491</b>	<b>(26,351)</b>	<b>Overall Revenue Increase/ Decrease: -3.26%</b>
<b>Expenditures</b>							
572.31-10	Professional Services	442	193	600	600	0	PFM investment fees
572.34-10	Other Contract Services	602	831	600	600	0	
572.46-10	Building/Equipment Repairs	263	0	3,000	228,000	225,000	Dune & Pavillion Repairs
519.49-18	Bank Analysis Fees	110	207	500	500	0	
<b>Total Expenditures</b>		<b>1,417</b>	<b>1,231</b>	<b>4,700</b>	<b>229,700</b>	<b>225,000</b>	
587.98-50	Reserve for Future Capital	0	0	804,142	552,791	(251,351)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>804,142</b>	<b>552,791</b>	<b>(251,351)</b>	
<b>Total Fund Expenditures</b>		<b>1,417</b>	<b>1,231</b>	<b>808,842</b>	<b>782,491</b>	<b>(26,351)</b>	<b>Overall Expenditure Increase/ Decrease: -3.26%</b>

**Description:**

On March 30, 1984 the Flagler County Board of County Commissioners approved Resolution 84-7, the Development Order for the Development of Regional Impact (DRI) for Hammock Dunes. Within this document, Section 14.1 (the Recreation and Open Space section of the DRI) addressed park conveyances, and among other topics, certain park improvement and maintenance as well as funding to perform those activities. As a result of the DRI conditions, the County received a 47.01 acre parcel known as the Malacompra Beach Front Park on a 306.98 acre parcel known as the Malacompra Greenway located along SR A1A.

A number of BOCC resolutions have modified the Hammock Dunes Development Order over the years (95-50, 98-10, 2001-135, 2002-107, 2003-21, and 2010-22). Ultimately, in December of 2011, Flagler County and the DRI's developer entered into an Essentially Built-Out Agreement (EBOA). The EBOA set terms for the closeout of the DRI and supersedes the previous resolutions and agreements. The EBOA also established that the developer had satisfied its obligations relating to the park conveyances and the County and developer released each other from all claims, demands, and obligations set forth in the Development Order and all of the aforementioned resolutions.

The original Development Order as well as the subsequent resolutions addressed the park improvements and maintenance, including how certain developer financial contributions would be managed. These funds were placed in the 307 (capital park improvements) and 308 (park maintenance) accounts. A review of the EBOA with the County Attorney's Office produced consensus that the direction for and restrictions of the financial contributions have been removed. While obligations of both sides are resolved in the EBOA, Flagler County intends to adhere to the "spirit" of the developer contributions by applying these funds to the Mala Compra Parks in, generally, the historical manner. The funds previously assigned to 307/308 should be limited to the parks along Mala Compra Road and the Malacompra Greenway Park. Uses should be for park amenities, construction and maintenance, as well as enhancement of the park's natural resources.

**1/2 Cent Discretionary Sales Tax**

**Capital Project Fund**

Fund 311		Actual	Actual	Adopted	Tentative	Changes	
Dept. xxxx	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
<b>Revenues</b>							
312.61-00	1/2 Cent Small County Discretionary Sales Tax	2,907,250	3,608,428	3,483,940	3,483,940	0	
337.30-00	Physical Enviro Contribution	2,938	0	0	0	0	
337.30-06	SJRWMD-Malacompra Basin Grant	0	0	0	0	0	
361.10-00	Interest	44,740	4,805	30,000	30,000	0	
361.30-00	FAIR VALUE OF INVESTMENTS	0	50,000	0	0	0	
366.03-00	Donations for Carver Center Project	0	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	1,671,523	2,267,601	596,078	
<b>Total Fund Revenue</b>		<b>2,954,928</b>	<b>3,663,233</b>	<b>5,185,463</b>	<b>5,781,541</b>	<b>596,078</b>	<b>Overall Revenue Increase/Decrease: 11.50%</b>
<b>Expenditures</b>							
586.91-23	Jail Operations	3,000,000	3,000,000	3,000,000	3,000,000	0	
519.49-18	Bank Analysis Fees	689	1,480	2,800	2,800	0	
522.61-10	Land & Permanent Easemts	0	0	0	1,900,000	1,900,000	Fire Station #62/Administration
529.31-10	Professional Services	1,653	622	2,800	2,800	0	
529.63-10	GSB Parking Expansion - Design & Permitting	89,791	546,005	0	0	0	
<b>Total Dept. 6000 Capital Improvements</b>		<b>3,092,133</b>	<b>3,548,107</b>	<b>3,005,600</b>	<b>4,905,600</b>	<b>1,900,000</b>	
Dept. 6014	Carver Gym Expansion	0	78,024	0	0	0	
Dept. 6027	N. Malacompra Backbone	1,641	0	0	0	0	
Dept. 6029	Storage Facility	218,875	0	0	0	0	
Dept. 6047	New Sheriff Operations Center	6,650	7,158	0	0	0	
Dept. 6047	FCSO Renovation Judicial Center	4,747	0	0	0	0	
<b>Total Project Expenditures</b>		<b>231,913</b>	<b>85,182</b>	<b>0</b>	<b>0</b>	<b>0</b>	
587.98-50	Reserve-Future	0	0	2,179,863	875,941	(1,303,922)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>2,179,863</b>	<b>875,941</b>	<b>(1,303,922)</b>	
<b>Total Fund Expenditures</b>		<b>3,324,046</b>	<b>3,633,289</b>	<b>5,185,463</b>	<b>5,781,541</b>	<b>596,078</b>	<b>Overall Expenditure Increase/Decrease: 11.50%</b>



**Capital Improvement Revenue Bond 2015**

**Capital Project Fund**

<b>Fund 312</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 60xx</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
<b>Revenues</b>							
361.10-00	Interest	12,151	749	0	0	0	
399.00-00	Cash Carry Forward	0	0	0	0	0	
<b>Total Fund Revenues</b>		<b>12,151</b>	<b>749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Overall Revenue Increase/ Decrease: 0.00%</b>
<b>Expenditures</b>							
519.31-10	Professional Services	455	127	0	0	0	
519.49-18	Bank Analysis Fees	96	118	0	0	0	
<b>Total Operating Expenditures</b>		<b>551</b>	<b>245</b>	<b>0</b>	<b>0</b>	<b>0</b>	
521.62-10	Capital Outlay	0	774,809	0	0	0	FSCO New Ops Center Project #644630
<b>Total Capital Expenditures</b>		<b>0</b>	<b>774,809</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Fund Expenditures</b>		<b>551</b>	<b>775,054</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Overall Expenditure Increase/ Decrease: 0.00%</b>

Dune Restoration Project Special Assessment 2018B

Capital Project Fund

Fund 314: Dept. 6042		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
361.10-00	Interest	3,288	107	0	0	0	
399.00-00	Cash Carry Forward	0	0	65,000	0	(65,000)	
<b>Total Fund Revenues</b>		<b>3,288</b>	<b>107</b>	<b>65,000</b>	<b>0</b>	<b>(65,000)</b>	<b>Overall Revenue Increase/ Decrease: -100.00%</b>
<b>Expenditures</b>							
537.31-10	Professional Services	166	13	0	0	0	
537.49-18	Bank Analysis Fees	193	106	0	0	0	
<b>Total Operating Expenditures</b>		<b>359</b>	<b>119</b>	<b>0</b>	<b>0</b>	<b>0</b>	
537.82-53	Other Entities	0	0	65,000	0	(65,000)	
<b>Total Grants &amp; Aids Expenditures</b>		<b>0</b>	<b>0</b>	<b>65,000</b>	<b>0</b>	<b>(65,000)</b>	
<b>Total Fund Expenditures</b>		<b>359</b>	<b>119</b>	<b>65,000</b>	<b>0</b>	<b>(65,000)</b>	<b>Overall Expenditure Increase/ Decrease: -100.00%</b>

**New Sheriff Ops Center**

**Capital Project Fund**

Fund 315: Dept. 6047		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Revenues</b>							
361.10-00	Interest-MMIA & Investmts	0	5,591	0	0	0	
384.01-06	CAP IMP REV NOTE S2020	0	12,250,000	0	0	0	
399.00-00	Cash Carry Forward	0	0	3,000,000	501,000	(2,499,000)	
<b>Total Fund Revenues</b>		<b>0</b>	<b>12,255,591</b>	<b>3,000,000</b>	<b>501,000</b>	<b>(2,499,000)</b>	<b>Overall Revenue Increase/ Decrease: -83.30%</b>
<b>Expenditures</b>							
521.31-10	Professional Services	0	322	0	0	0	
521.49-18	Bank Analysis Frees	0	0	1,000	1,000	0	
521.46-40	Small Tools & Equipt	0	35	0	0	0	
<b>Total Operating Expenditures</b>		<b>0</b>	<b>357</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	
521.62-10	Buildings	0	1,749,484	2,999,000	500,000	(2,499,000)	
521.63-78	Public Works Staff Time	0	32,436	0	0	0	
<b>Total Capital Expenditures</b>		<b>0</b>	<b>1,781,920</b>	<b>2,999,000</b>	<b>500,000</b>	<b>(2,499,000)</b>	
521.73-21	Loan Issuance Costs	0	37,589	0	0	0	
<b>Total Debt Service Expenditures</b>		<b>0</b>	<b>37,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Fund Expenditures</b>		<b>0</b>	<b>1,819,866</b>	<b>3,000,000</b>	<b>501,000</b>	<b>(2,499,000)</b>	<b>Overall Expenditure Increase/ Decrease: -83.30%</b>

**General Capital Projects**

**Capital Project Fund**

Fund 316: Dept. 6000		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
<b>Revenues</b>							
381.10-00	Interfund Transfer from General Fund	0	0	10,720,000	844,500	(9,875,500)	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Fund Revenues</b>		<b>0</b>	<b>0</b>	<b>10,720,000</b>	<b>844,500</b>	<b>(9,875,500)</b>	
<b>Expenditures</b>							
519.64-10	Equipment	0	0	50,000	0	(50,000)	EOC UPS
519.64-10	Equipment	0	0	0	35,000	35,000	Camera Access Control Upgrades
519.64-10	Equipment	0	0	0	134,500	134,500	IT Equipment
519.64-10	Equipment	0	0	0	25,000	25,000	Library - Replace Book Security/Theft System
523.64-10	Equipment	0	0	250,000	250,000	0	Jail Camera System Upgrade
571.63-57	Design/Permitting	0	0	400,000	0	(400,000)	Library & Public Health Mitigation/Prevention Ctr
522.62-10	Buildings	0	0	4,100,000	400,000	(3,700,000)	Westside Fire Station
571.62-10	Buildings	0	0	5,600,000	0	(5,600,000)	Library & Public Health Mitigation/Prevention Ctr
572.62-10	Buildings	0	0	120,000	0	(120,000)	Graham Swamp Restroom & Improvements
572.63-10	Improvements Other than Building	0	0	0	1,600,000	1,600,000	Ag Museum
572.63-10	Improvements Other than Building	0	0	25,000	0	(25,000)	Wadsworth Park Electrical
572.63-10	Improvements Other than Building	0	0	175,000	0	(175,000)	Hammock Community Center Pickleball Courts
<b>Total Capital Expenditures</b>		<b>0</b>	<b>0</b>	<b>10,720,000</b>	<b>2,444,500</b>	<b>(8,275,500)</b>	<b>Overall Expenditure Increase/Decrease:</b>
<b>Total Fund Expenditures</b>		<b>0</b>	<b>0</b>	<b>10,720,000</b>	<b>2,444,500</b>	<b>(8,275,500)</b>	

**Marineland Acres Drainage Basin District**

**Capital Project Fund**

<b>Fund 318: Dept. 0500</b>	<b>Description</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes +/-</b>	<b>Comments</b>
<b>Revenues</b>							
325.20-01	Special Assessment	120,458	119,228	120,000	121,000	1,000	Improved Property \$435, Vacant \$220
325.20-02	Delinquent Special Assessment	0	2,503	0	0	0	
334.49-62	MARINL ACRS RDWY IMP CONS	0	2,160,693	0	0	0	
361.10-00	Marineland Acres District - Interest	6,035	837	0	0	0	
386.70-00	Excess Fees - Tax Collector	682	559	0	0	0	
399.00-00	Cash Carry Forward	0	0	0	400,657	400,657	<b>Overall Revenue Increase/ Decrease:</b>
<b>Total Fund Revenues</b>		<b>127,175</b>	<b>2,283,820</b>	<b>120,000</b>	<b>521,657</b>	<b>401,657</b>	<b>334.71%</b>
<b>Expenditures</b>							
519.34-16	Commission Fees - Tax Collector	2,409	2,435	3,000	2,500	(500)	
541.31-10	Professional Services	222	626	104,500	103,565	(935)	FY22: To Payback Fund 112 for Construction Costs
541.49-18	Bank Analysis Fees	151	385	500	500	0	
<b>Total Operating Expenditures</b>		<b>2,782</b>	<b>3,446</b>	<b>108,000</b>	<b>106,565</b>	<b>(1,435)</b>	
541.63-10	Improvements other than building	0	65,626	0	0	0	
541.63-57	Marineland Acres Drainage Design/Permitting	31,330	111,262	0	0	0	Project #599061
<b>Total Capital Expenditures</b>		<b>31,330</b>	<b>176,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	
541.63-10	Improvements other than bldg	0	2,160,693	0	0	0	Project #599061
<b>Total Grant Expenditures</b>		<b>0</b>	<b>2,160,693</b>	<b>0</b>	<b>0</b>	<b>0</b>	
587.98-11	Reserve for Future Use	0	0	12,000	415,092	403,092	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>12,000</b>	<b>415,092</b>	<b>403,092</b>	
<b>Total Fund Expenditures</b>		<b>34,112</b>	<b>2,341,027</b>	<b>120,000</b>	<b>521,657</b>	<b>401,657</b>	<b>Overall Expenditure Increase/ Decrease: 334.71%</b>

**Description:**

The Marineland Acres Assessment District is comprised of Marineland Acres, Sea Scape, Oceanside Acres, and portions of Washington Oaks Garden east of A1A that drain into the project area. It lies within the boundaries of the North Malacompra District, and can be generally considered to be the northern half of the North Malacompra District. The Marineland Acres District consists of approximately 167 acres, and once fully developed is expected to have 393 primarily single-family parcels. The proposed improvements to serve the Marineland Acres District will consist of stormwater management improvements that will collect the stormwater runoff from the individual parcels in the Marineland Acres District and carry it to the backbone outfall. The planned improvements include a stormwater pond, collection trunk line, a pipe crossing under A1A, and side street collection laterals.

**Environmentally Sensitive Lands**

**Capital Project Fund**

<b>Fund 319</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. xxxx</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+/-</b>	<b>Comments</b>
<b>Revenues</b>							
334.70-13	FCT Grant - Bay Drive Park	428,735	0	0	0	0	
361.10-00	Interest	15,830	1,635	1,200	1,500	300	
399.00-00	Cash Carry Forward	0	0	746,722	739,852	(6,870)	
<b>Total Fund Revenues</b>		<b>444,565</b>	<b>1,635</b>	<b>747,922</b>	<b>741,352</b>	<b>(6,570)</b>	<b>Overall Revenue Increase/Decrease: -0.88%</b>
<b>Expenditures</b>							
572.31-10	Professional Services	680	3,740	1,200	4,500	3,300	
572.49-18	Bank Analysis Fees	169	233	0	0	0	
537.31-10	Professional Services	432	432	0	0	0	
<b>Total Operating Expenditures</b>		<b>1,281</b>	<b>4,405</b>	<b>1,200</b>	<b>4,500</b>	<b>3,300</b>	
572.63-10	FCT - Bay Drive Park	428,735	0	0	0	0	
<b>Total Capital Expenditures</b>		<b>428,735</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
587.98-11	Reserve	0	0	746,722	736,852	(9,870)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>746,722</b>	<b>736,852</b>	<b>(9,870)</b>	
<b>Total Fund Expenditures</b>						<b>(6,570)</b>	<b>Overall Expenditure Increase/Decrease: -0.88%</b>

**Description:**

This fund was created in FY09 for the Environmentally Sensitive Lands program property purchases. Series 2009 GO bonds were issued in the amount of \$10,000,000 in September 2009 for the purchase of Bing's Landing Addition, Sweetbottom Plantation, and Bay Drive.

FY09 Actuals totaled \$7.35M for two property purchases. The third property was purchased in FY10 for \$2.49M.

Series 2010 GO bonds were issued in the amount of \$4,050,000 in September 2010 for the purchase of the Pellicer Flats property. Pellicer Flats was purchased in FY11 for \$3.25M.

Flagler County received \$2,342,334 in grant funds from the Florida Communities Trust in FY16. A portion of these funds (\$1,500,000) will be used, along with a Developer's contribution of \$500,000 in order to make improvements to Bay Drive Park. The developer's donation is recorded in the General Fund, so that portion of the project was funded in account 001-6010.

**Capital Project Fund - Beach Renourishment**

**Capital Project Fund**

<b>Fund 320</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. xxxx</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+ / (-)</b>	<b>Comments</b>
<b>Revenues</b>							
361.10-00	Interest	13	183	0	20	20	
384.01-05	Grant Anticipation Note S2020	50,100	507,500	0	0	0	
399.00-00	Cash Carry Forward	0	0	0	46,000	46,000	
	<b>Total Fund Revenues</b>	<b>50,113</b>	<b>507,683</b>	<b>0</b>	<b>46,020</b>	<b>46,020</b>	<b>Overall Revenue Increase/Decrease: 100.00%</b>
<b>Expenditures</b>							
537.49-18	Bank Analysis Fees	0	92	0	500	500	
537.73-21	Loan Issuance Costs	34,397	0	0	0	0	
537.82-53	Other Entities	0	476,646	0	45,520	45,520	
	<b>Total Capital Expenditures</b>	<b>34,397</b>	<b>476,738</b>	<b>0</b>	<b>46,020</b>	<b>46,020</b>	
	<b>Total Fund Expenditures</b>	<b>34,397</b>	<b>476,738</b>	<b>0</b>	<b>46,020</b>	<b>46,020</b>	<b>Overall Expenditure Increase/Decrease: 100.00%</b>

**Description:**  
 This fund was created for the payments to the Army Corps of Engineers. The ACOE Grant Anticipation Note, Series 2020 Debt Service Fund 221 and ACOE Grant Anticipation Note, Series 2020 Capital Fund 320 are necessary to account for and administer the revenue received for the SR A1A Dune Restoration project.

**Airport Fund**

**Enterprise Fund**

Fund 401:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 4100	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
<b>Revenues</b>							
329.02-04	Business Operating Permit	0	0	500	1,500	1,000	
344.10-05	Ramp Partking / Tie Down Rent	21,495	20,450	18,840	19,000	160	
344.10-06	Sale of Aviation Fuel	451,755	300,273	478,500	625,000	146,500	
344.10-07	Sale of Oil	5,267	2,835	4,000	4,000	0	
344.10-08	Land Leases/Rentals	40,626	43,797	32,517	42,582	10,065	Land Leases
344.10-10	Sale of Jet Fuel	419,064	545,784	412,500	696,000	283,500	
344.10-11	T-Hangar Rent	218,350	217,856	217,020	217,020	0	
344.10-12	Airport User Fees	15,588	19,810	13,000	12,000	(1,000)	
344.10-14	Lease Parking 6.0%	46,800	50,833	46,800	46,800	0	AT&T Parking
344.10-15	Utilities Reimbursement	30,253	37,513	32,400	32,400	0	
344.10-16	Building Maintenance	3,900	4,225	3,900	3,900	0	Delta Engineering
344.10-18	Custodial Service	7,250	3,000	0	0	0	Delta Engineering
344.10-19	Pest Control (CAM)	300	300	660	300	(360)	Delta Engineering
344.10-20	Space Use Agreement Rent 6.0%	918,656	959,682	992,791	1,019,474	26,683	
344.10-23	Property Association Fees	5,842	5,842	5,842	5,842	0	
344.10-24	CAM - Triangle Air Bus Pk	56,693	60,834	63,210	64,106	896	
344.10-25	CAM Airport Corp Ctr	22,928	24,751	26,214	27,000	786	
344.10-26	Space Use Agreement Rent 7.0%	100,826	110,529	90,805	93,529	2,724	
344.10-27	Overnight Vehicle Parking 7.0%	180	220	850	500	(350)	
361.10-00	Interest	12,517	3,584	2,000	0	(2,000)	
362.04-01	Cell Tower Lease	43,230	46,327	45,814	46,959	1,145	
364.33-10	Loss to Equipment/Building	830	0	0	0	0	
369.90-00	Miscellaneous	2,422	1,571	3,000	1,500	(1,500)	
369.90-01	Miscellaneous - Taxable Items	184	170	500	500	0	
369.96-02	Taxable Promo Sales	22	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	868,193	1,408,041	539,848	Overall Revenue Increase/Decrease:
	<b>Total Revenues</b>	<b>2,424,978</b>	<b>2,460,186</b>	<b>3,359,856</b>	<b>4,367,953</b>	<b>1,008,097</b>	<b>30.00%</b>
<b>Expenses</b>							
542.10-12	Regular Salaries	333,380	360,429	384,685	404,552	19,867	
542.10-14	Overtime	11,029	13,176	10,000	10,000	0	
542.10-xx	Employee Benefits	247,016	165,380	196,096	209,663	13,567	
	<b>Total Personnel Services</b>	<b>591,425</b>	<b>538,985</b>	<b>590,781</b>	<b>624,215</b>	<b>33,434</b>	



**Airport Fund**

**Enterprise Fund**

Fund 401:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 4100	Description	FY 19-20	FY 19-20	FY 21-22	FY 22-23	+ / (-)	Comments
	<b>Expenses (continued)</b>						
542.31-10	Professional Services	20,640	5,353	15,000	15,000	0	Legal Fees, Surveys, Environmental Studies
542.34-10	Other Contracted Services	21,273	38,485	54,830	54,830	0	Landscaping, Pest Control, Alarm Monitoring, Weather
542.34-20	Government Services	21,495	139	30,000	30,000	0	
542.40-10	Travel Expense	2,956	2,470	12,800	12,800	0	
542.41-10	Communications Recurring	7,137	6,749	7,248	7,272	24	Radio User Fees
542.41-20	Communications Install/Repair	0	0	500	500	0	
542.42-01	Postage Expense	116	85	300	300	0	
542.43-10	Utilities Expense	90,889	103,506	89,400	89,400	0	
542.44-10	Rentals & Leases	17,601	5,989	21,247	21,247	0	Fuel Truck Rentals
542.45-10	General Liability Insurance	3,523	4,725	5,000	6,000	1,000	
542.45-20	Vehicle Insurance	2,024	2,046	2,200	2,400	200	
542.45-30	Property/Casualty Insurance	64,050	70,009	75,000	80,000	5,000	Corporate Center & Triangle Air Prem.
542.46-10	Building/Equipment Repairs	57,920	85,186	64,000	82,000	18,000	
542.46-20	Vehicle Repair	3,148	7,652	5,600	5,600	0	
542.46-30	Maintenance Agreements	6,305	6,193	9,611	9,611	0	
542.46-40	Small Tools & Equipment	1,758	462	2,500	2,500	0	
542.47-10	Printing & Binding	0	0	200	200	0	
542.48-10	Promotional Activities	9,140	3,510	16,540	26,540	10,000	Freedom Fest, Promo Items
542.49-10	Other Current Charges	31,528	29,738	30,000	30,000	0	Credit Card Processing Fees
542.49-14	Landfill tipping fees	0	330	0	0	0	
542.49-15	Advertising	287	0	1,000	1,000	0	
542.49-18	Bank Analysis Fees	1,233	1,272	3,000	3,000	0	
542.51-10	Office Supplies	564	588	1,000	1,000	0	
542.51-11	Office Equipment	1,009	595	16,500	16,500	0	
542.52-10	Gas, Oil, & Lubricants	9,236	7,580	10,000	10,000	0	
542.52-12	Other Operating Expenses	13,590	13,027	12,000	12,000	0	Freedom Fest Meals, Supplies for Pilots Lounge
542.52-16	Aviation Oil & Jet Fuel (Avgas)	329,748	240,832	350,000	550,000	200,000	Offset by Revenue
542.52-17	Jet Fuel (Jet A)	228,295	351,132	275,000	540,000	265,000	Offset by Revenue
542.52-20	Clothing & Wearing Apparel	0	762	1,000	1,000	0	
542.52-30	Data Processing Software	0	0	2,620	2,620	0	
542.54-10	Publications/Memberships	2,259	1,967	3,477	3,477	0	
542.55-03	Conference/Seminar Registration	580	845	2,085	2,085	0	
	<b>Total Operating Expenses</b>	<b>948,304</b>	<b>991,227</b>	<b>1,119,658</b>	<b>1,618,882</b>	<b>499,224</b>	
542.61-10	Land & Permanent Easements	253,004	0	0	0	0	
542.62-10	Capital Outlay/Buildings	0	0	10,000	20,000	10,000	Enterprise AC Replacement AT&T & ATCT
542.63-10	Improvements Other Than Building	1,700	0	0	0	0	
542.64-10	Equipment	13,441	18,805	0	10,000	10,000	Possible Runway Light Repairs
	<b>Total Capital Expenses</b>	<b>268,145</b>	<b>18,805</b>	<b>10,000</b>	<b>30,000</b>	<b>20,000</b>	
542.71-30	Principal	0	0	438,434	592,115	153,681	Includes Estimated Repayment to General Fund
542.72-30	Interest	153,448	140,944	125,867	109,285	(16,582)	
	<b>Total Debt Service Expenses</b>	<b>153,448</b>	<b>140,944</b>	<b>564,301</b>	<b>701,400</b>	<b>137,099</b>	
	<b>Total Expenses</b>	<b>1,961,322</b>	<b>1,689,961</b>	<b>2,284,740</b>	<b>2,974,497</b>	<b>689,757</b>	

**Airport Fund - Projects & Reserves**

**Enterprise Fund**

Fund 401:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 82xx	Description	FY 19-20	FY 19-20	FY 21-22	FY 22-23	+ / (-)	Comments
<b>Revenues</b>							
331.41-20	Wildlife Hazz/Master Plan	52,185	6,978	0	0	0	
331.41-21	FAA CARES Act	69,000	0	0	0	0	
331.41-22	Runway 06-24 Rehab Const	9,200	6,592,956	0	0	0	
331.41-23	FAA Coronavirus Relief	0	57,162	0	0	0	
331.50-07	Hurricane Irma	33	0	0	0	0	
334.41-02	Design of T-Hangars	0	109,080	0	0	0	
334.41-43	Runway 06-24 Rehab Design	549,720	1,945,787	0	0	0	
334.41-44	Air Traffic Control Tower Equipment	0	18,340	0	0	0	
334.41-45	Sanitary Swr Lift Station Reh	0	50,000	0	0	0	
334.42-06	General Aviation Term Fac Proj	131,012	20,517	0	0	0	
	<b>Total Grant Revenue</b>	<b>811,150</b>	<b>8,800,820</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses</b>							
542.52-xx	FAA CARES Act Grant	69,000	0	0	0	0	
542.xx-10	Air Traffic Ctrl Tow Eqp	0	18,340	0	0	0	
542.46-10	Sanitary Swr Lift Station Reh	0	50,000	0	0	0	
542.xx-xx	FAA Coronavirus Relief	0	34,197	0	0	0	
542.63-57	FDOT Design of T-Hangars	0	109,080	0	0	0	
542.63-57	General Aviation Term Fac Proj	163,765	25,647	0	0	0	
542.31-10	FAA Wildlife Haz/Mst Pln Std	53,250	7,120	0	0	0	
542.63-xx	Runway 06-24 Rehab Design	557,220	8,538,743	0	0	0	
	<b>Total Grant Expenses</b>	<b>843,235</b>	<b>8,783,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	
587.98-10	Reserve for Contingency	0	0	761,144	1,001,986	240,842	
587.98-41	Personnel Services Reserve	0	0	10,000	10,000	0	
587.98-50	Reserve - CAM	0	0	303,972	381,470	77,498	
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>1,075,116</b>	<b>1,393,456</b>	<b>318,340</b>	
<b>Total Fund Revenues</b>		<b>3,236,128</b>	<b>11,261,006</b>	<b>3,359,856</b>	<b>4,367,953</b>	<b>1,008,097</b>	
<b>Total Fund Expenses</b>		<b>2,804,557</b>	<b>10,473,088</b>	<b>3,359,856</b>	<b>4,367,953</b>	<b>1,008,097</b>	<b>Overall Expense Increase/Decrease: 30.00%</b>

**Airport Fund**

**Enterprise Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida Taxable Airport Revenue Note, Series 2015  
**Amount:** \$2,595,932  
**Rate:** 3.47%  
**Account:** 401-4100-542  
**Lender:** Ameris Bank  
**Length:** 13 years

Fiscal Year	Date	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
					Principal	Interest	Total
2017	04/01/17	37,000	23,392	60,392			
	07/01/17	38,000	22,199	60,199	75,000	45,590	<b>120,590</b>
	10/01/17	38,000	21,869	59,869			
2018	01/01/18	38,000	21,539	59,539			
	04/01/18	40,000	21,210	61,210			
	07/01/18	40,000	20,863	60,863	156,000	85,481	<b>241,481</b>
	10/01/18	40,000	20,516	60,516			
	01/01/19	40,000	20,169	60,169			
2019	04/01/19	40,000	19,822	59,822			
	07/01/19	41,000	19,475	60,475	161,000	79,981	<b>240,981</b>
	10/01/19	41,000	19,119	60,119			
	01/01/20	41,000	18,763	59,763			
2020	04/01/20	44,000	18,408	62,408			
	07/01/20	43,000	18,026	61,026	169,000	74,316	<b>243,316</b>
	10/01/20	43,000	17,653	60,653			
	01/01/21	43,000	17,280	60,280			
2021	04/01/21	44,000	16,907	60,907			
	07/01/21	45,000	16,525	61,525	175,000	68,365	<b>243,365</b>
	10/01/21	45,000	16,135	61,135			
	01/01/22	45,000	15,745	60,745			
	04/01/22	45,000	15,354	60,354			
2022	07/01/22	46,000	14,964	60,964	181,000	62,197	<b>243,197</b>
	10/01/22	46,000	14,565	60,565			
	01/01/23	46,000	14,166	60,166			
	04/01/23	49,000	13,767	62,767			
2023	07/01/23	48,000	13,342	61,342	189,000	55,839	<b>244,839</b>
	10/01/23	48,000	12,925	60,925			
	01/01/24	48,000	12,509	60,509			
2024	04/01/24	51,000	12,092	63,092			
	07/01/24	51,000	11,650	62,650	198,000	49,176	<b>247,176</b>

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**Airport Fund**

**Enterprise Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida Taxable Airport Revenue Note, Series 2015  
**Amount:** \$2,595,932  
**Rate:** 3.47%  
**Account:** 401-4100-542  
**Lender:** Ameris Bank  
**Length:** 13 years

Fiscal Year	Date	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
					Principal	Interest	Total
2025	10/01/24	50,000	11,208	61,208			
	01/01/25	50,000	10,774	60,774			
	04/01/25	52,000	10,340	62,340			
	07/01/25	53,000	9,889	62,889	205,000	42,210	<b>247,210</b>
2026	10/01/25	52,000	9,429	61,429			
	01/01/26	52,000	8,978	60,978			
	04/01/26	54,000	8,527	62,527			
	07/01/26	54,000	8,058	62,058	212,000	34,993	<b>246,993</b>
2027	10/01/26	54,000	7,590	61,590			
	01/01/27	54,000	7,122	61,122			
	04/01/27	57,000	6,653	63,653			
	07/01/27	56,000	6,159	62,159	221,000	27,523	<b>248,523</b>
2028	10/01/27	56,000	5,673	61,673			
	01/01/28	56,000	5,187	61,187			
	04/01/28	59,000	4,701	63,701			
	07/01/28	60,000	4,189	64,189	231,000	19,751	<b>250,751</b>
2029	10/01/28	59,000	3,669	62,669			
	01/01/29	59,000	3,157	62,157			
	04/01/29	59,000	2,645	61,645			
	07/01/29	62,000	2,133	64,133	239,000	11,605	<b>250,605</b>
2030	10/01/29	61,000	1,596	62,596			
	01/01/30	61,000	1,066	62,066			
	04/01/30	61,932	537	62,469	183,932	3,199	<b>187,131</b>
<b>Totals:</b>					<b>2,595,932</b>	<b>660,228</b>	<b>3,256,160</b>

**Airport Fund**

**Enterprise Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida Taxable Airport Revenue Note, Series 2015B  
**Amount:** \$2,211,000  
**Rate:** 3.47%  
**Account:** 401-4100-542  
**Lender:** Ameris Bank  
**Length:** 13 years

Fiscal Year	Date	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
					Principal	Interest	Total
2017	08/01/17	0	38,680	38,680	0	38,680	<b>38,680</b>
2018	02/01/18	131,000	38,361	169,361			
	08/01/18	0	36,088	36,088	131,000	74,449	<b>205,449</b>
2019	02/01/19	137,000	36,088	173,088			
	08/01/19	0	33,711	33,711	137,000	69,799	<b>206,799</b>
2020	02/01/20	142,000	33,711	175,711			
	08/01/20	0	31,247	31,247	142,000	64,958	<b>206,958</b>
2021	02/01/21	148,000	31,247	179,247			
	08/01/21	0	28,680	28,680	148,000	59,927	<b>207,927</b>
2022	02/01/22	155,000	28,680	183,680			
	08/01/22	0	25,990	25,990	155,000	54,670	<b>209,670</b>
2023	02/01/23	161,000	25,990	186,990			
	08/01/23	0	23,197	23,197	161,000	49,187	<b>210,187</b>
2024	02/01/24	168,000	23,197	191,197			
	08/01/24	0	20,282	20,282	168,000	43,479	<b>211,479</b>
2025	02/01/25	175,000	20,282	195,282			
	08/01/25	0	17,246	17,246	175,000	37,528	<b>212,528</b>
2026	02/01/26	183,000	17,246	200,246			
	08/01/26	0	14,071	14,071	183,000	31,317	<b>214,317</b>
2027	02/01/27	190,000	14,071	204,071			
	08/01/27	0	10,774	10,774	190,000	24,845	<b>214,845</b>
2028	02/01/28	198,000	10,774	208,774			
	08/01/28	0	7,339	7,339	198,000	18,113	<b>216,113</b>
2029	02/01/29	207,000	7,339	214,339			
	08/01/29	0	3,748	3,748	207,000	11,087	<b>218,087</b>
2030	02/01/30	216,000	3,748	219,748	216,000	3,748	<b>219,748</b>
<b>Totals:</b>					<b>2,211,000</b>	<b>581,787</b>	<b>2,792,787</b>

**Amortization Schedule**

**Debt:** Flagler FL County of USD 3.5M DEC03 - Airport CAPT, ES Hangar & Grant Matches  
**Amount:** \$1,440,626  
**Rate:** Fixed Floating Rate: 30-day LIB Reuters 2 Bus Day Fwd  
**Account:** 401-4100-542  
**Lender:** Bank of America  
**Length:** 20 years

Fiscal Year	Principal Payment	Interest Payment	Total P&I	By Fiscal Year		
				Principal	Interest	Total
2005	22,348	4,786	27,135			
	12,137	15,184	27,320			
	12,098	15,746	27,844			
	12,062	16,125	28,187	58,645	51,842	<b>110,487</b>
2006	12,198	15,646	27,844			
	12,674	15,170	27,844			
	12,647	15,197	27,844			
	12,623	15,055	27,679	50,142	61,068	<b>111,211</b>
2007	12,766	15,078	27,844			
	13,235	14,609	27,844			
	13,221	14,623	27,844			
	13,210	14,475	27,685	52,433	58,784	<b>111,217</b>
2008	13,360	14,642	28,001			
	13,667	14,021	27,688			
	13,820	14,024	27,844			
	13,822	14,022	27,844	54,668	56,709	<b>111,378</b>
2009	13,979	14,016	27,995			
	14,435	13,260	27,695			
	14,448	13,397	27,844			
	14,464	13,380	27,844	57,325	54,053	<b>111,378</b>
2010	14,628	13,647	28,275			
	15,077	12,342	27,418			
	15,104	12,740	27,844			
	15,135	12,709	27,844	59,943	51,438	<b>111,382</b>

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**Amortization Schedule**

**Debt:** Flagler FL County of USD 3.5M DEC03 - Airport CAPT, ES Hangar & Grant Matches  
**Amount:** \$1,440,626  
**Rate:** Fixed Floating Rate: 30-day LIB Reuters 2 Bus Day Fwd  
**Account:** 401-4100-542  
**Lender:** Bank of America  
**Length:** 20 years

Fiscal Year	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
				Principal	Interest	Total
2011	15,306	12,947	28,253			
	15,748	11,693	27,441			
	15,790	12,054	27,844			
	15,837	12,268	28,105	62,681	48,961	<b>111,643</b>
2012	16,016	11,828	27,844			
	16,324	11,394	27,717			
	16,507	11,337	27,844			
	16,569	11,153	27,721	65,415	45,712	<b>111,127</b>
2013	16,756	11,208	27,965			
	17,183	10,661	27,844			
	17,257	10,471	27,728			
	17,336	10,508	27,844	68,533	42,848	<b>111,380</b>
2014	17,532	10,424	27,956			
	17,951	9,783	27,734			
	18,042	9,802	27,844			
	18,138	9,706	27,844	71,663	39,715	<b>111,378</b>
2015	18,344	9,604	27,947			
	18,753	8,990	27,743			
	18,862	8,982	27,844			
	18,977	8,867	27,844	74,936	36,442	<b>111,378</b>
2016	19,192	8,934	28,126			
	19,501	8,068	27,569			
	19,719	8,125	27,844			
	19,853	8,164	28,018	78,265	33,291	<b>111,557</b>
2017	20,078	7,766	27,844			
	20,469	7,375	27,844			
	20,616	7,228	27,844			
	20,770	6,997	27,767	81,934	29,365	<b>111,299</b>

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**Airport Fund**

**Enterprise Fund**

**Amortization Schedule**

**Debt:** Flagler FL County of USD 3.5M DEC03 - Airport CAPT, ES Hangar & Grant Matches  
**Amount:** \$1,440,626  
**Rate:** Fixed Floating Fate: 30-day LIB Reuters 2 Bus Day Fwd  
**Account:** 401-4100-542  
**Lender:** Bank of America  
**Length:** 20 years

Fiscal Year	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
				Principal	Interest	Total
2018	21,006	6,838	27,844			
	21,387	6,529	27,916			
	21,555	6,220	27,775			
	21,730	6,048	27,778	85,677	25,636	<b>111,312</b>
2019	21,976	5,932	27,908			
	22,347	5,436	27,783			
	22,536	5,308	27,844			
	22,732	5,112	27,844	89,590	21,789	<b>111,379</b>
2020	22,990	4,907	27,897			
	23,300	4,494	27,794			
	23,561	4,283	27,844			
	23,781	4,063	27,844	93,631	17,748	<b>111,379</b>
2021	24,050	3,918	27,968			
	24,399	3,331	27,729			
	24,634	3,210	27,844			
	24,877	2,967	27,844	97,959	13,426	<b>111,385</b>
2022	25,159	2,773	27,932			
	25,496	2,270	27,766			
	25,755	2,089	27,844			
	26,024	1,860	27,884	102,434	8,991	<b>111,425</b>
2023	26,319	1,526	27,844			
	26,643	1,201	27,844			
	26,928	916	27,844			
	27,223	614	27,837	107,113	4,257	<b>111,369</b>
2024	27,637	204	27,841	27,637	204	<b>27,841</b>
<b>Totals:</b>				<b>1,440,626</b>	<b>702,278</b>	<b>2,142,904</b>



**General Services - Solid Waste (Landfills)**

**Enterprise Fund**

<b>Fund 402: Dept. 3020</b>		<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes + / (-)</b>	<b>Comments</b>
<b>Revenues</b>							
334.34-10	Consolidated Solid Waste Mgmt Grant	77,175	0	0	0	0	
343.47-00	Recycling Fees	1,042	1,659	1,250	1,000	(250)	
361.10-00	Interest	12,549	1,079	0	0	0	
399.00-00	Cash Carry Forward	0	0	530,000	154,507	(375,493)	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Fund Revenues</b>		<b>90,766</b>	<b>2,738</b>	<b>531,250</b>	<b>155,507</b>	<b>(375,743)</b>	<b>-70.73%</b>
<b>Expenses</b>							
534.10-12	Regular Salaries	112,879	110,788	112,861	45,107	(67,754)	Split With Other Landfill Funds
534.10-14	Overtime	0	0	750	375	(375)	
534.10-xx	Employee Benefits	71,713	51,166	52,389	22,367	(30,022)	
<b>Total Personnel Services</b>		<b>184,592</b>	<b>161,954</b>	<b>166,000</b>	<b>67,849</b>	<b>(98,151)</b>	
534.31-10	Professional Services	499	157	78,100	2,078	(76,022)	Based on actuals
534.34-10	Other Contracted Services	69,821	51,072	47,600	70,000	22,400	
534.40-10	Travel	0	0	50	0	(50)	
534.41-01	Comm. Devices and Accessories	0	0	50	0	(50)	
534.41-10	Communications Recurring	1,253	1,275	1,585	1,585	0	
534.41-20	Communications Install/Repair	0	0	100	100	0	
534.42-01	Postage Expense	16	236	100	100	0	
534.43-10	Utilities Expense	2,148	2,239	2,100	2,300	200	
534.44-10	Rentals & Leases	681	705	2,700	1,000	(1,700)	
534.45-20	Vehicle Insurance	244	247	445	445	0	
534.45-30	Property/Casualty Insurance	1,109	1,261	2,155	1,500	(655)	
534.46-10	Building/Equipment Repairs	1,334	312	8,000	1,500	(6,500)	
534.46-20	Vehicle Repair	665	1,934	2,000	2,000	0	
534.46-30	Maintenance Agreements	139	229	100	250	150	
534.46-40	Small Tools & Equip	0	438	100	100	0	
534.47-10	Printing & Binding	0	0	220	0	(220)	
534.48-10	Promotional Activities	0	0	3,000	0	(3,000)	
534.49-15	Advertising	0	0	100	0	(100)	
534.49-18	Bank Analysis Fees	546	582	700	700	0	
534.51-10	Office Supplies	6	206	200	200	0	
534.51-11	Office Equipment	0	33	100	0	(100)	
534.52-10	Gas, Oil, & Lubricants	1,480	1,194	1,800	1,800	0	
534.52-12	Other Operating Expenses	596	1,010	4,096	2,000	(2,096)	
534.55-01	Training/Educational Cost	0	0	1,500	0	(1,500)	
534.55-03	Conference/Seminar Registration	0	0	400	0	(400)	
<b>Total Operating Expenses</b>		<b>80,537</b>	<b>63,130</b>	<b>157,301</b>	<b>87,658</b>	<b>(69,643)</b>	

**General Services - Solid Waste (Landfills)**

**Enterprise Fund**

Fund 402: Dept. 3020		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
<b>Expenses (cont.)</b>							
587.98-10	Reserve for Contingency	0	0	202,949	0	(202,949)	
587.98-41	Personnel Services Reserve	0	0	5,000	0	(5,000)	
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>207,949</b>	<b>0</b>	<b>(207,949)</b>	
<b>Total Fund Expenses</b>		<b>265,129</b>	<b>225,084</b>	<b>531,250</b>	<b>155,507</b>	<b>(375,743)</b>	<b>Overall Expense Increase/Decrease: -70.73%</b>

**General Services - Residential Solid Waste**

**Enterprise Fund**

<b>Fund 405: Dept. 3201</b>		<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Adopted FY 21-22</b>	<b>Tentative FY 22-23</b>	<b>Changes + / (-)</b>	<b>Comments</b>
<b>Revenues</b>							
313.70-00	Solid Waste Franchise Fees	164,036	170,412	217,481	192,553	(24,928)	
331.50-07	Hurricane Irma	382	0	0	0	0	
343.40-01	Solid Waste Collection Charges (billed)	43,346	21,647	45,000	40,000	(5,000)	
343.40-02	Recycling Fees	20,691	21,495	21,600	31,416	9,816	
343.40-03	Solid Waste Collection Charges	1,654,345	1,679,970	1,712,448	2,310,000	597,552	
343.40-04	Trash Penalties	696	0	700	0	(700)	
361.10-00	Interest	20,262	2,142	20,000	5,000	(15,000)	
386.70-00	Tax Collector Excess Fees	8,156	7,709	7,000	8,000	1,000	
399.00-00	Cash Carry Forward	0	0	1,066,570	1,054,119	(12,451)	
<b>Total Fund Revenues</b>		<b>1,911,914</b>	<b>1,903,375</b>	<b>3,090,799</b>	<b>3,641,088</b>	<b>550,289</b>	<b>Overall Revenues Increase/Decrease: 17.80%</b>
<b>Expenses</b>							
534.10-12	Regular Salaries	62,308	55,952	69,686	14,748	(54,938)	
534.10-14	Overtime	1,870	1,875	750	0	(750)	
534.10-xx	Employee Benefits	23,197	21,214	32,246	5,601	(26,645)	
<b>Total Personnel Services</b>		<b>87,375</b>	<b>79,041</b>	<b>102,682</b>	<b>20,349</b>	<b>(82,333)</b>	
534.31-10	Professional Services	781	388	800	800	0	
534.34-10	Other Contracted Services	1,643,248	1,704,124	1,712,448	2,750,748	1,038,300	Increased Customers & Increased Contract
534.34-16	Collection Fees - Tax Collector	33,087	33,599	34,249	56,665	22,416	
534.34-19	Property Appraiser Fees	10,773	11,393	13,800	13,800	0	
534.42-01	Postage Expense	385	161	500	500	0	
534.44-10	Rentals and Leases	0	700	0	0	0	
534.46-30	Maintenance Agreements	4,023	6,841	6,850	6,850	0	
534.49-18	Bank Analysis Fees	194	183	300	300	0	
534.49-91	Write Offs	8,218	5,898	0	10,000	10,000	Based on Actuals
534.51-11	Office Equipment	0	23	0	0	0	
<b>Total Operating Expenses</b>		<b>1,700,709</b>	<b>1,763,310</b>	<b>1,768,947</b>	<b>2,839,663</b>	<b>1,070,716</b>	
587.98-11	Designated for Future Use	0	0	1,219,170	781,076	(438,094)	
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>1,219,170</b>	<b>781,076</b>	<b>(438,094)</b>	
<b>Total Fund Expenses</b>		<b>1,788,084</b>	<b>1,842,351</b>	<b>3,090,799</b>	<b>3,641,088</b>	<b>550,289</b>	<b>Overall Expense Increase/Decrease: 17.80%</b>

**Health Insurance Fund**

**Internal Service Fund**

<b>Fund 603:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 4900</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+/(-) </b>	<b>Comments</b>
<b>Revenues</b>							
331.50-07	Hurricane Irma	643	0	0	0	0	
361.10-00	Interest - MMIA & Investments	67,279	6,998	40,000	8,000	(32,000)	
369.10-01	BOCC Premium Contribution	3,841,022	3,907,899	4,150,000	4,500,000	350,000	Premium Contribution - \$11,035 (prev. \$10,500)
369.10-02	Clerk of Court Premium Contribution	634,598	608,287	625,000	541,000	(84,000)	
369.10-03	Sheriff Premium Contribution	3,634,350	3,678,571	3,674,000	3,200,000	(474,000)	
369.10-04	Supervisor of Elections Premium Contribution	105,542	121,284	100,000	102,000	2,000	
369.10-05	Tax Collector Premium Contribution	468,553	519,478	470,000	427,000	(43,000)	
369.10-06	Property Appraiser Premium Contribution	320,422	318,060	320,000	225,000	(95,000)	
369.10-07	Retired Employees Premium Contribution	222,718	258,516	250,000	260,000	10,000	
369.10-08	Cobra Premium Contribution	44,911	30,912	40,000	40,000	0	
369.10-09	Pharmacy Rebate	362,616	440,363	365,000	365,000	0	
369.10-11	BCBS Incentives	50,000	85,000	50,000	50,000	0	
369.10-12	BCC Employee Portion	0	0	0	825,000	825,000	New Accounts to Separate Employee Portion
369.10-13	Clerk Employee Portion	0	0	0	120,000	120,000	
369.10-14	Sheriff Employee Portion	0	0	0	525,000	525,000	
369.10-15	SOE Employee Portion	0	0	0	21,000	21,000	
369.10-16	Tax Collector Employee Portion	0	0	0	87,000	87,000	
369.10-17	Property Appraiser Employee Portion	0	0	0	40,000	40,000	
369.90-00	Miscellaneous	0	0	500	500	0	
-81.00-00	Interfund Transfer	0	711,019	0	0	0	
393.10-01	Lawsuit Settlement	490	197	0	0	0	
399.00-00	Cash Carry Forward	0	0	3,301,153	2,527,951	(773,202)	<b>Overall Revenue Increase/Decrease:</b>
<b>Total Fund Revenues</b>		<b>9,753,144</b>	<b>10,686,584</b>	<b>13,385,653</b>	<b>13,864,451</b>	<b>478,798</b>	<b>3.58%</b>
<b>Expenses</b>							
513.10-12	Regular Salaries	35,993	41,872	43,170	45,979	2,809	
513.10-14	Overtime	34	0	0	0	0	
513.10-xx	Pension Expense/Other Pst Emp Benefits	6,154	(18)	0	0	0	
513-10-xx	Employee Benefits	13,068	14,523	15,397	16,584	1,187	
<b>Total Personnel Services</b>		<b>55,249</b>	<b>56,377</b>	<b>58,567</b>	<b>62,563</b>	<b>3,996</b>	

**Health Insurance Fund**

**Internal Service Fund**

<b>Fund 603:</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Tentative</b>	<b>Changes</b>	
<b>Dept. 4900</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>+/(-)</b>	<b>Comments</b>
	<b>Expenses (continued)</b>						
519.31-10	Professional Services	2,380	960	2,500	2,500	0	
519.49-18	Bank Analysis Fees & Advertising	2,152	2,428	2,500	2,500	0	
580.31-10	Professional Services	16,488	0	20,000	20,000	0	Actuary
580.34-10	Other Contracted Services	0	0	5,000	5,000	3,000	
580.49-25	PHA Incentives	75,981	59,095	78,000	78,000	0	Estimated Maximum Wellness Incentives
580.99-30	Insurance - Admin Fees	525,367	581,173	530,000	570,000	40,000	
580.99-31	Life Insurance - Premiums	20,783	21,143	25,000	25,000	0	
580.99-32	Stop Loss Premiums	1,254,589	1,363,930	1,673,701	1,700,000	26,299	Includes 10% fee for Bailey Group
580.99-33	P & A Admin Fees	22,818	22,273	30,000	30,000	0	
580.99-40	Claims - Health Insurance	7,317,112	7,830,502	7,200,000	8,400,000	1,200,000	Based on Actuals
580.99-41	Reinsurance Claims	(323,832)	211,265	0	0	0	
580.99-42	Vision Premiums	349	857	72,000	75,000	3,000	
580.99-43	Affordable Care Act - Medical Hth Cr Fees	10,829	10,826	30,000	15,000	(15,000)	Based on Actuals
	<b>Total Health Insurance Expenses</b>	<b>8,925,016</b>	<b>10,104,452</b>	<b>9,668,701</b>	<b>10,923,000</b>	<b>1,257,299</b>	
<b>Dept. 4902</b>	<b>Expenses - Health Clinic</b>						
580.34-10	Clinic	703,093	822,158	852,000	855,000	3,000	
580.41-10	Communications Recurring	0	0	300	300	0	
580.41-10	Rentals & Leases	0	4,785	1,350	1,350	0	Dex Copier
580.45-30	Property/Casualty Insurance	802	908	900	1,100	200	
580.46-30	Maintenance Agreements	547	582	750	1,750	1,000	Toshiba Copier & Breathalyzer Maintenance
580.46-40	Small tools & Equipt	0	4,527	0	0	0	
580.51-10	Office Supplies	1,227	1,201	2,000	2,000	0	
580.51-11	Office Equipment	5,972	2,372	1,000	4,000	3,000	Breathalyzer
580.52-12	Other Operating	5,847	6,025	10,000	10,000	0	
580.52-41	Employee Clinic Medications	8,128	7,698	7,000	7,000	0	
	<b>Total Health Clinic Expenses</b>	<b>725,616</b>	<b>850,256</b>	<b>875,300</b>	<b>882,500</b>	<b>7,200</b>	
587.98-11	Designated for Future Use	0	0	2,783,085	1,996,388	(786,697)	
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>2,783,085</b>	<b>1,996,388</b>	<b>(786,697)</b>	
	<b>Total Fund Expenses</b>	<b>9,705,881</b>	<b>11,011,085</b>	<b>13,385,653</b>	<b>13,864,451</b>	<b>481,798</b>	<b>Overall Expense Increase/Decrease: 3.60%</b>