



Flagler County

October 1, 2023 - September 30, 2024

ADOPTED BUDGET

FY 2023-2024

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FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

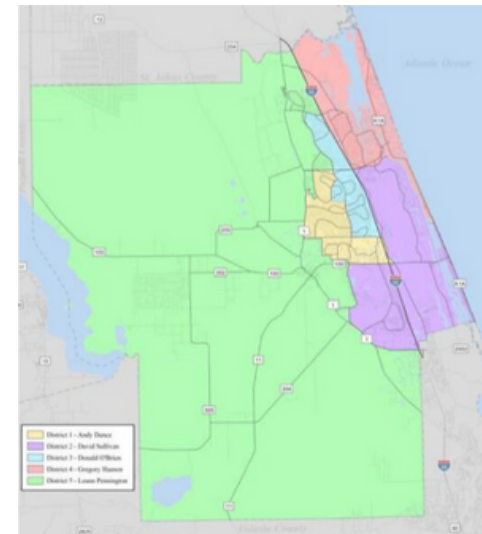


Left to right: Commissioner **Andy Dance** (Vice-Chair), District 1; Commissioner **Gregory Hansen** (Chair), District 2; Commissioner **David Sullivan**, District 3; Commissioner **Leann Pennington**, District 4; and Commissioner **Donald O'Brien**, District 5

Flagler County is one of 67 counties in Florida and was established by the Florida Legislature in 1917. By the authority of the Constitution of the State of Florida, the Board of County Commissioners share the functions of government with Flagler County's Constitutional Officers.

Flagler County's five Commissioners are each elected to serve a four-year term. These terms are staggered, and each member is elected at-large but represents a geographic district within the county. Flagler County's registered voters, regardless of district, can participate in electing all five commissioners on the board. The chair and vice-chair of the commission is elected annually by the other board members, and the chair presides over all board meetings.

Flagler County operates as a council-manager form of government - the County Administrator is appointed by the Board of County Commissioners to oversee all functions, directives and policies. Florida Statutes, Chapter 125, establishes the powers and duties of the County Commission and the County Administrator.





Contact Us

Government Services Complex
1769 E. Moody Blvd., Building 2
Bunnell, FL 32110
(386) 313-4000
www.flaglercounty.gov

Social Media



Departments

Administration
386-313-4001

Airport
386-313-4220

Attorney
386-313-4005

Economic Development
386-313-4070

Emergency Management
386-313-4200

Engineering
386-313-4006

Extension Services
386-437-7464

Financial Services
386-313-4008

General Services
386-313-4020

Growth Management
386-313-4003

Health & Human Services
386-586-2324 ext. 3622

Human Resources
386-313-4035

Innovation Technology
386-313-4284

Land Management
386-313-4064

Library
386-313-4175

Parks & Recreation
386-313-4020

Public Works
386-313-4136

Solid Waste
386-313-4179

Transportation
386-313-4100

Tourism
386-313-4230

Utilities (now FGUA)
904-990-1441

Veterans Services
386-313-4014

Other Contacts

Municipalities

City of Bunnell
604 E. Moody Blvd. Unit 6
Bunnell, FL 32110
(386) 437-7500
<https://www.bunnellcity.us>

City of Flagler Beach
105 S 2nd St
Flagler Beach, FL 32136
(386) 517-2000
<https://www.cityofflaglerbeach.com>

City of Palm Coast
160 Lake Avenue
Palm Coast, FL 32164
(386) 986-2360
<https://www.palmcoast.gov>

Town of Beverly Beach
2735 N Oceanshore Blvd
Flagler Beach, FL 32136
(386) 439-6888
<https://www.mybeverlybeach.org>

Town of Marineland
176 Marina Dr.
St. Augustine, FL 32080
(386) 814-9886
<https://www.marinelandmarina.com>

Constitutionals

Sheriff
1769 E. Moody Blvd.
Bunnell, FL 32110
(386) 313-4911
<https://www.flaglersheriff.com>

Property Appraiser
1769 E. Moody Blvd., Bldg. 2 Suite 201
Bunnell, FL 32110
(386) 313-4150
<https://qpublic.net/fl/flagler>

Tax Collector
1769 E. Moody Blvd., Bldg. 2 Suite 102
Bunnell, FL 32110
(386) 313-4160
<https://www.flaglertax.com>

Supervisor of Elections
1769 E Moody Blvd, Bldg. 2 Suite 101
Bunnell, FL 32110
(386) 313-4170
<https://www.flaglerelections.gov>

Clerk of Court & Comptroller
1769 E. Moody Blvd., Bldg. 1
Bunnell, FL 32110
(386) 313-4400
<https://flaglerclerk.com>

Misc.

Flagler County School Board
1769 E. Moody Blvd., Bldg. 2
Bunnell, FL 32110
(386) 437-7526
<https://www.flaglerschools.com>

East Flagler Mosquito Control
210 Fin Way
Palm Coast, FL 32164
(386) 437-0002
<https://www.flaglermosquito.com>

Florida Inland Navigation District (F.I.N.D.)
1314 Marcinski Rd
Jupiter, FL 33477
(561) 627-3386
http://www.aicw.org/contact_us/index.php

St. Johns River Water Management District
4049 Reid St
Palatka, FL 32177
(386) 329-4500
<https://www.sjrwmd.com>

Waste Pro
401 S Bay St
Bunnell, FL 32110
(386) 586-0800
<https://www.wasteprousa.com/office/palm-coastst-augustine>



FY 2023 - 2024 ADOPTED BUDGET

Prepared by:

**The Flagler County Board of County Commissioners
Office of Management and Budget**

Staff:

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GEOGRAPHY

Located on the northeast coast of Florida, Flagler County is 31 miles south of St. Augustine and 24 miles north of Daytona Beach. The county is bordered by St. Johns County to the north, Putnam County to the west, Volusia County to the south, and the Atlantic Ocean to the east. Flagler County is approximately 23 miles across east to west at its widest point, and 29 miles long from north to south. The county occupies 571 square miles, consisting of 485 square miles of land and 86 square miles of water.

The Atlantic Ocean beach-front is 18 miles long with coquina and sand beaches, for the use of the public. There are more than 40 parks and preserves, as well as 90+ miles of trails for hiking, biking and paddling. Flagler County is a desirable location for tourists, visitors, businesses and residents alike.

Flagler County is comprised of five municipalities – Bunnell, Palm Coast, Flagler Beach, Beverly Beach and Marineland. Combined, the municipalities have incorporated roughly 48 percent of the land area within Flagler County, and the remaining 52 percent of the land is within the unincorporated area of Flagler County. The City of Palm Coast claims the majority of the county's population, and the City of Bunnell has the largest land mass.

There is a developed and connected roadway system that provides access to State Road A1A, Interstate 95, U.S. 1 and State Road 100. The Intracoastal Waterway – navigable from Miami to Canada's St. Lawrence Seaway – bisects eastern Flagler County. The Atlantic Ocean can be accessed from the waterway at Ponce Inlet, Volusia County to the south, or at St. Augustine, St. Johns County to the north.



GOVERNANCE

Flagler County is structured to be responsive to the public. The county is governed by an elected five-member Board of County Commissioners. Residents also elect five Constitutional officers:

Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

Flagler County's administrative departments are operated under the purview of the County Administrator and include:

Airport, Emergency Management, Engineering, Extension Services, Fire/Rescue, Land Management, Financial Services, General Services, Growth Management, Health and Human Services, Human Resources, Innovation Technology, Library, and Tourist Development.

EDUCATION

The Flagler County School District is located in Bunnell, Florida. Ten schools, nearly 13,000 students, and 2,500 teachers, staff and employees make up the largest workforce in Flagler County.

Daytona State College has a Flagler/Palm Coast campus. Nearly 3,000 students attended this campus last year, and the numbers are projected to rise. To accommodate this growth, the campus has expanded with a new high-tech, 24,000 square-foot facility to meet student needs through the next decade.

91.5% of Flagler County citizens (aged 25 and older) have a high school degree or higher and 25.6% have a bachelor's degree or higher.

POPULATION

Flagler County is the 35th most populous county with 0.6% of Florida's population.

Flagler County's estimated population is 124,202 with 246.1 persons per square mile. As of the 2020 Census, there are 55,565 housing units with 87% of them occupied.

Source: Office of Economic and Demographic Research

ECONOMY

The total Just Value of property in Flagler County in 2022 was \$22,509,570,222 with a Taxable Value of \$12,672,461,440.

According to Realtor.com, the median price of homes sold was \$355,000 in January 2023 compared to \$349,700 in January of 2022.

Flagler County's labor force (aged 18 and older) is 50.4% of the County's population. The Per Capital personal income is \$56,336 and the average annual wage is \$41,825. Flagler County had unemployment rate is 4.6%.

New businesses continue to open and local tourism is on the rise. Residential construction and agriculture are important elements of the local economy, as are legacy private sector employers. Though the economy has shown improvement, Flagler County Government operates on a conservative budget.

Sources: Florida Department of Revenue
Office of Economic and Demographic Research
Realtor.com

HISTORY

Flagler County was created in 1917 from portions of Volusia and St. Johns counties. It was named for the famous railroad builder Henry Flagler. The county is rich in history beginning with the Native Americans who migrated seasonally, collecting resources along the eastern shoreline. It is believed that the Timucuan Indians who settled in Northeast Florida as early as 2000 B.C. were among the area's earliest inhabitants.



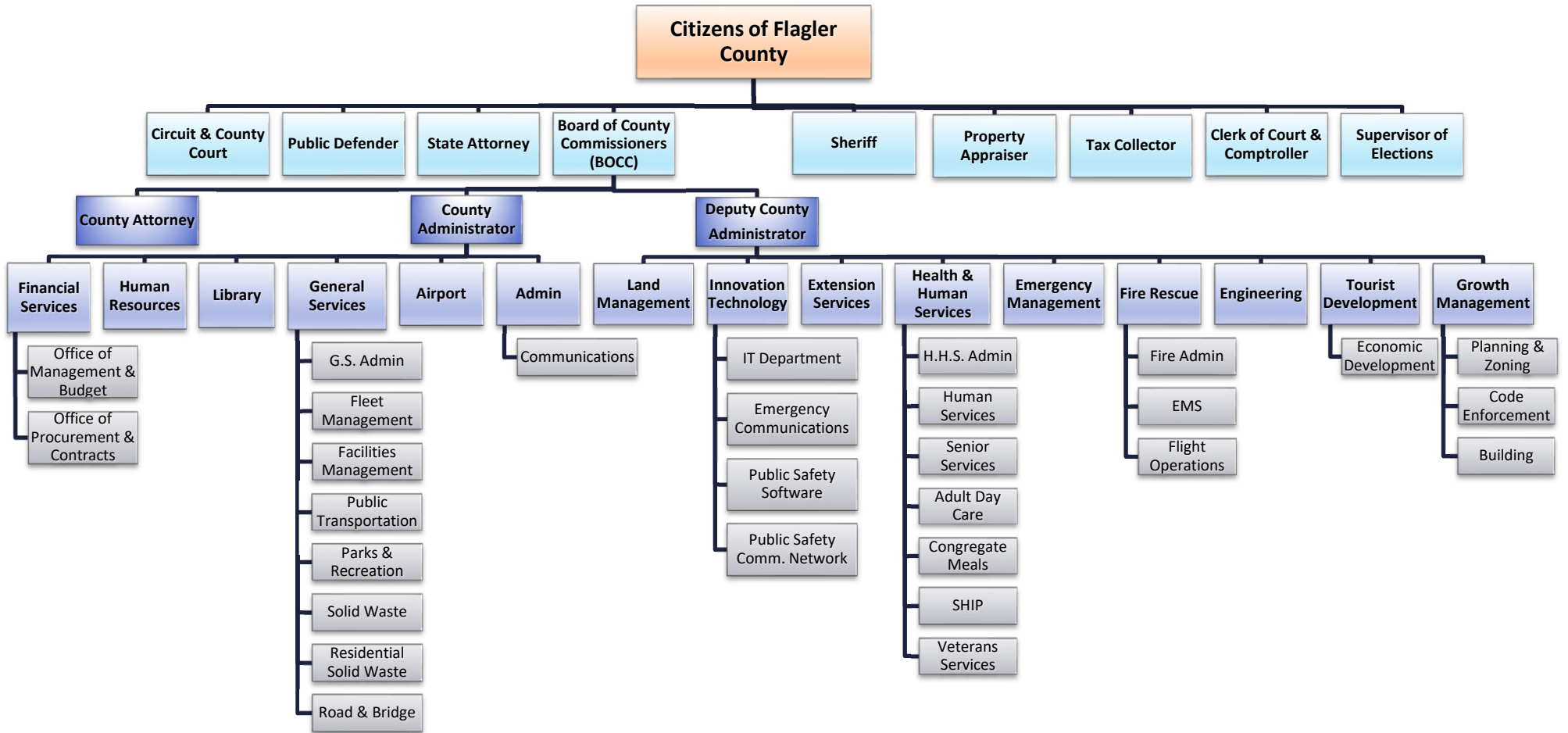
European settlement in Flagler County began during the time of the Spanish occupation of St. Augustine. During the subsequent British occupation, "Kings Road" was built connecting South Georgia with the Turnbull Colony at New Smyrna, which provided greater access to the area. Portions of the road remain today as Old Kings Road, an active and major north-south corridor.

Flagler Beach incorporated in April 1925, and has grown from a sleepy fishing village to a unique seaside community that has retained much of its original charm. The city is home to six miles of uncrowded beaches, great fishing spots – including the Flagler Beach Municipal Pier – restaurants, gift shops, and recreational venues.

The City of Bunnell is the county seat, and is one of the oldest communities on the east coast of Florida. Its history dates back to the 1880s, and it officially incorporated as a town in 1913, and then as a city in 1924. Bunnell's history is tied to the railroad industry. The area grew over time with small farms that raised sugar cane, corn, potatoes, cucumbers and hay.

Palm Coast was developed by the ITT Corporation in 1969 and is now home to more than 86,000 residents. The ITT Community Development Corporation operated the project and targeted retirement-aged urban professionals from the north and midwest U.S. The ITT Corporation offered slices of land cut from miles of forest along with the promise of a 500-mile infrastructure of roads, utilities and sewer lines. As a result Palm Coast became the largest planned unit development in Florida history. On December 31, 1999, the City of Palm Coast was officially incorporated.

Organizational Chart



GOVERNMENT FINANCE OFFICERS ASSOCIATION STATEMENT:

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Flagler County, Florida, for its Annual Budget for the fiscal year beginning October 01, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Flagler County
Florida**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

** This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.*



Message from the County Administrator

To: The Honorable Chair and County Commissioners
From: Heidi Petito, County Administrator
Subject: Fiscal Year 2024 Adopted Budget
Date: October 1, 2023



In accordance with my responsibility, and the provisions of Sections 129.03(3) and 200.065(2), Florida Statutes, I am pleased to present the Adopted Fiscal Year 2024 Budget, including the Capital Improvement Program Financial Plan for Fiscal Years 2024 through 2028. This budget is balanced and provides a fiscally sound approach to budgeting, allowing us to be responsible financial stewards of the community's resources.

The FY 23/24 Budget was developed based upon Board of County Commissioners (BOCC) directives and prior considerations. This budget provides for the implementation of the BOCC's Strategic Goals as well as legislative and other established priorities. While Flagler County has recognized an increase in the assessable tax base for FY24, other revenue source trends are being closely monitored as some revenues are not showing indication of keeping pace with the continuing rising costs of supplies, maintenance and materials that ultimately affect the operational needs of the County. The County continues to see a decline in fuel tax revenues. The absence of an alternative revenue source puts a tremendous strain on the property tax base for capital needs to address much needed improvements to public buildings, replacement of capital equipment or deferred maintenance needs for infrastructure and roadways.

The County's increase in tax base, when compared to the tax rate in FY23, provided additional ad valorem revenue. Departmental budgets reflect each underlying division's needs with any new or enhanced levels of service reflected accordingly. Increases that could not be avoided or absorbed within the operational and capital budgets include repair and maintenance costs, fuel, electricity, contracted services, and the replacement Emergency Services Equipment, including the FireFlight helicopter replacement.

The County is value and service driven, striving to provide the level of service that is not only expected, but in some instances demanded. The largest impact to this budget come from collective bargaining agreement obligations for public safety employees, fully funding increases requested by the Constitutional Officers, increases to City's CRAs, increases to Florida Retirement System (FRS) employer contributions, increases in employer's contribution to health insurance, and property insurance premiums.

The budget would not have been possible without the effort, energy, talent, and commitment of the County's Constitutional Officers, Department Directors, Executive Team, and many dedicated staff members. I also wish to thank the Office of Management and Budget Team, truly, their long hours and dedicated performance make this budget presentation possible.

I am honored and privileged to serve you, County staff, and the citizens of Flagler County and I am truly grateful to you for placing your trust in me and my team. I want to particularly express my appreciation to the Board of County Commissioners for providing direction and allowing me the opportunity to lead them through the development and approval of the FY23/24 Budget.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "HPetito".

Heidi Petito
County Administrator

Flagler County has a defined vision and mission, commitment to excellence in public service, and employees dedicated to our core values. The residents and businesses of Flagler County receive great value for their investment and a high level of service delivered by a highly dedicated and innovative county team. Flagler County continues to make intentional, proactive, and strategic steps to strengthen our financial position while increasing transparency, collaboration, innovation, and ensuring long-term sustainability while operating efficiencies countywide. Informative discussions, public outreach opportunities, and surveys have provided valuable feedback throughout the year. Guidance from the Commission through Strategic Planning sessions, Budget Workshops, Budget Briefings combined with many staff meetings, have guided this process toward the development of the FY2024 budget.

VISION, MISSION STATEMENT, VALUES AND FOCUS AREAS

Vision Statement: To make Flagler County a vibrant and prosperous community with a focus on exceptional quality of life.

Mission Statement: The mission of Flagler County is to provide high-quality services through a responsive workforce committed to excellence, integrity, in collaboration with the cities and to act as a fiscally responsible steward.

Value Commitment: Putting Flagler F.I.R.S.T. ... Making a Difference!

- **Fiscal Accountability**
- **Innovative Solutions**
- **Responsible Growth**
- **Superior Service**
- **Transparent Government**

Strategic Focus Areas:

Effective Government

- Maintain Financial Stability
- Build and Maintain Relationships to Support Effective & Efficient Government
- Provide an Excellent Customer Experience
- Create a Culture of Performance Excellence

Economic Vitality

- Diversify and Enhance the Tax Base to Improve the Local Economy
- Develop Competitive Advantages for New and Existing Businesses
- Promote and Market Flagler County as a Desirable Place to Live, Work, and Visit
- Explore Affordable, Workforce and Attainable Housing Options

Growth and Infrastructure

- Provide Quality Fundamental Infrastructure and Assets

- Protect and Manage Natural Resources
- Preserve and Enhance Cultural, Recreational and Leisure Activities

Public Health and Safety

- Increase Resident Awareness of Available Services of the Health & Human Services Department
- Operate a Risk Reduction Program
- Improve Public Safety Response and Service Delivery Capabilities
- Expand Behavioral Health and Substance Abuse Programs

Each year we utilize a fiscally sound approach to budgeting, allowing us to be responsible financial stewards of the community's resources. This budget has been prepared at a time of great economic uncertainty, with some parts of our community having recovered strongly from the pandemic, and other economic challenges such as the cost of housing and inflation affecting people throughout our community. The budget reflects this uncertainty by providing strategic and limited funding for much needed investments while also limiting the ongoing obligations of the county and adding to our financial reserves.

This has already been a year of extraordinary accomplishments as we continue to invest boldly in our future and workforce to make Flagler County the best place to live, work and play. After nearly two years of addressing the human and economic impacts of the COVID-19 pandemic, our community and County workforce remain resilient and committed to the services this community expects. As our economy continues to rebound, the county's fiscal health remains strong with healthy reserves and outstanding bond ratings. These credit ratings reflect the County's relatively low debt, conservative fiscal management, and strong operating flexibility.



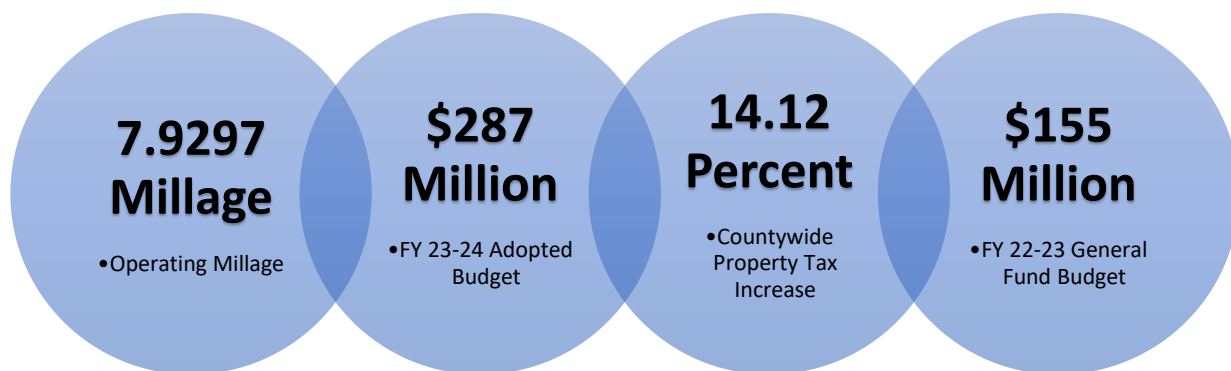
Budget Highlights

Fiscal Year 2023-2024

Budget Summary

Flagler County’s adopted fiscal year 2023-2024 budget of \$287 million is the culmination of a process that included careful consideration of the goals of the Board of County Commissioners, analysis of current and desired levels of service, and availability of funds. The budget was developed utilizing the following guidelines set forth by the Board of County Commissioners:

- Reduction in Millage
- Status-quo operating budgets except for areas of significant need.
- 5.3% cost of living adjustment to salaries except as agreed to in union negotiations.
- Provision for inflation in selected operating and personal services line items.
- New position requests were based on needs analysis, such as life, health, and safety considerations, or the necessity to fulfill service obligations for new or current programs.
- Capital projects were reviewed for necessity and approved based on funding availability.



In early spring, departments submitted their proposed budgets for consideration. The Financial Services Department and the County Administrator reviewed the initial requests and adjusted the budget as necessary to meet the County’s needs, while maintaining fiscal responsibility. We held the County Administrator’s budget hearings in May, provided updates and decision points to the Board throughout the summer, and finished up with two public hearings in September to allow opportunities for citizens to address their concerns and priorities before final decisions were made. The resulting adopted budget for Fiscal Year 2023-24 reflects the priorities and direction you, as a board, directed throughout the process. The first Truth in Millage (TRIM) Public Hearing was held on Wednesday, September 6, 2023 followed by the 2nd and Final Public Hearing was held on Monday, September 18, 2023.

The adopted Fiscal Year 2023-24 balanced budget totals \$287,038,539. As adopted, the countywide and dependent special taxing district budgets for fiscal year 2023-2024 are as follows:

Taxing Entity	Fiscal Year 2023-24 Budget
County Wide Budget	\$285,802,726
Daytona North Service District Fund	310,071
Rima Ridge Mosquito Control District Fund	37,183
Espanola Mosquito Control District Fund	19,974
Painter’s Hill Seawall District	107,463
Bimini Gardens Road Maintenance Fund	39,253
Marineland Acres District	449,692
North Malacompra Drainage District	272,177
Total-All Taxing Entities	\$287,038,539

The countywide operating millage rate is adopted at 8.0547 mills which is 8.46% above the rolled back rate of 7.4265 mills. This represents no change in the countywide operating millage rate from FY 2022-23 to FY 2023-24. The General Fund millage rate of 7.9297 mills will generate a total of \$108,957,519 (@ 95%), which is an increase of \$13,478,436.

Comments on Estimated Revenues & Other Receipts for the FY 2022-23 Budget

Millage Rate – The adopted fiscal year 2023-24 General Fund budget includes an adopted millage rate of 7.9297 mills. Property Taxes represent 88.39% of the current year revenues (i.e., total available resources of \$155,100,144 less cash carried forward of \$31,815,239).

Based on the 2022 certified taxable values, which were received from the Property Appraiser on July 1, 2023. The following is a summary of the property tax revenues included within the adopted fiscal year 2023-24 budget:

Fund	Adopted Millage Rate	Ad Valorem Tax Revenue @ 95%
Operating:		
General Fund	7.9297 Mills	\$108,957,519
Remainder of ESL	0.1250 Mills	1,717,554
Debt Service:		
2016 ESL	0.1250 Mills	1,717,554
2015 General Obligation Bonds	0.1546 Mills	2,124,271
Total - All Funds	8.3343 Mills	\$114,516,898

Non-Ad Valorem (Per Parcel or Per Front Foot) Assessment Revenues – As presented, the FY 2023-24 budget includes a total of \$4,053,561 in non-ad valorem special assessment revenues which will be collected by the tax collector as a part of the uniform methods of tax collections. The specific amounts included within the budget are as follows:

Taxing Entity	FY 2022-23 Special Assessments
Residential Solid Waste Collection Fund	\$3,528,561
Daytona North Service District Fund	260,000
Rima Ridge Mosquito Control Fund	2,300
Espanola Mosquito Control Fund	1,400
Painter’s Hill Seawall District	100,000
Bimini Garden MSTU Fund	5,300
Marineland Acres District	121,000
North Malacompra Drainage District	35,000
Total	\$4,053,561

Sales and Use Taxes – The adopted fiscal year 2023-24 budget contains a total of \$13,126,744 in sales and use taxes from the following sources:

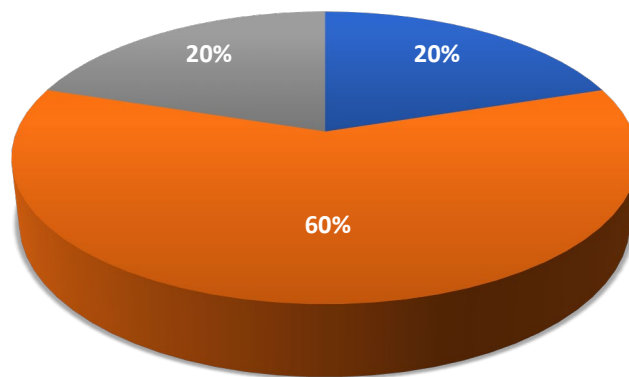
Description	Adopted Fiscal Year 2022-23
Local Government Half Cent Sales Tax	\$3,863,868
Local Option Small County ½ Cent Sales Surtax	4,773,455
Local Communications Services Tax	239,421
Local Option Tourist Development Tax	4,250,000
Total	\$13,126,744

Estimated proceeds from the Local Government Half Cent Sales Tax Clearing Trust Fund of \$3,863,868 have been included in this year’s budget. Also included is \$4,773,455 from the Local Option Small County Sales Surtax. This represents an increase of \$1,023,455 from the \$3,750,000 included in the fiscal year 2022-23 budget. These proceeds from the Local Option Small County ½ Cent Sales Surtax are budgeted in a Capital Projects Fund which includes expenditures for projects including land and design costs of two future fire stations. The Local Government Half Cent Sales Tax revenue is mostly budgeted in the Capital Improvement Bond Fund 1212 that was used for construction of the Jail Expansion, Sheriff’s Operations Center, the GSB Complex and the West Side Fire Station. The amount of proceeds expected to be received from the Local Communications Services Tax is \$239,421.

The Local Option Tourist Development Tax budget is \$4,250,000, an increase of \$250,000 from fiscal year 2022-23.

Funds generated from the tourist development tax are to be allocated to the following categories:

Tourist Development Tax Distribution

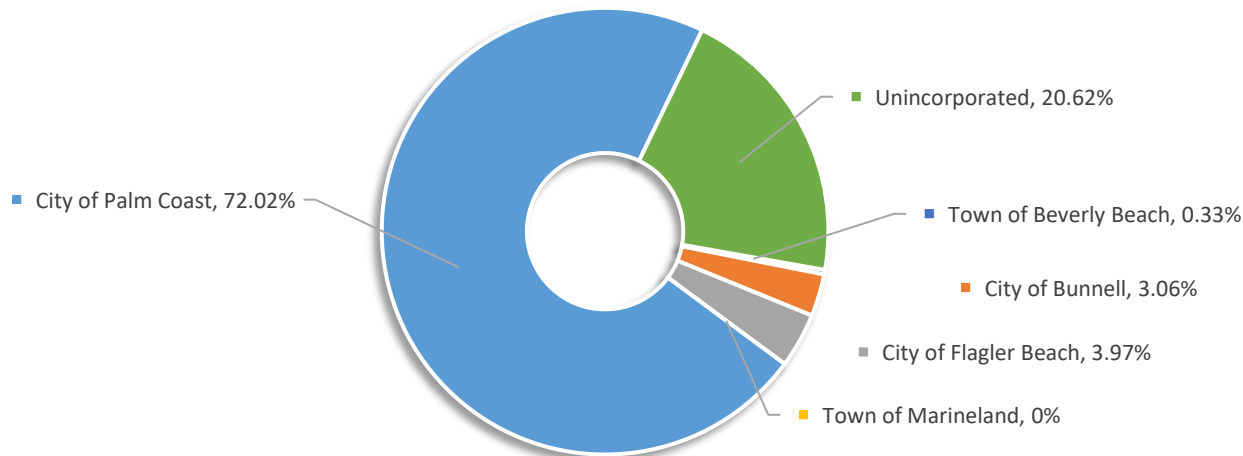


■ Capital Projects (Fund 1109) ■ Beaches & Advertising (Fund 1110) ■ Beach Restoration & Maintenance (Fund 1111)

Motor Fuel Taxes – A total of \$2,965,295 is included in the proposed fiscal year 2023-24 budget in motor fuel tax revenues. This amount may be summarized as follows:

Description	Adopted Fiscal Year 2021-22
Local Option Fuel Tax	\$561,299
Constitutional Fuel Tax	1,328,250
County (Seventh Cent) Fuel Tax	587,363
Ninth Cent Fuel Tax	488,383
Total	\$2,965,295

Each of the four types of motor fuel tax revenues have limitations as to how they can be utilized, for example, Constitutional Fuel Tax is limited to eligible transportation related expenditures. Note that through cooperative agreements between Flagler County and the Flagler County municipalities, the proceeds of the six-cent local option fuel tax are remitted by the State Department of Revenue directly to each jurisdiction. For fiscal year 2023-24, the distribution percentages are as follows:



Licenses, Permits, and Fees – The amounts from these sources total \$2,986,487 which represents an increase of \$541,999 from the \$2,444,488 included within the adopted fiscal year 2022-23 budget. This revenue category includes a number of different sources including building permit fees and right of way utilization fees.

Cash Carry Forward (Fund Balances) or Net Assets – These amounts are defined as the expected amounts that the preceding year’s actual receipts exceed expenditures and are generally used to fund various budgets until receipt of ad valorem tax and non-ad valorem per parcel assessment revenues, which normally occurs in November or early December. This year’s Adopted Budget includes \$70,837,225 in fund balance (or Net Assets) brought forward, which represents 24.68% of the total adopted budget of \$287,038,539. The budgeted amount of fund balance (net assets) brought forward are included in 63 funds, which are summarized as follows:

Fund	Budgeted Fund Balance
General Fund	\$31,815,239
ESL 2008 Referendum	6,420,930
Bond – Cap Imp Ref Rev S2015	5,127,597
County Transportation Trust	2,817,160
Tourist Development Tax – Capital	4,057,682
Bond ESL 2008 Referendum	1,636,406
Health Insurance	1,615,412
Public Safety Communications Network	1,290,476
Airport	544,387
All Other Funds	15,511,936
Totals – All Funds	\$70,837,225

Comments on Expenditures:

Personnel Services – As included, appropriations for personnel services total \$42,109,384, which represents an increase of \$4,167,214 from the \$37,942,170 included in the adopted fiscal year 2022-23 budget. The increase is primarily attributable to a 5.3% cost of living adjustment (COLA). The large COLA increase is attributable to the higher-than-normal increases in Consumer Price Index (CPI).



Employer retirement contributions total \$6,067,001 which represents an increase of \$644,754 from the \$5,422,247 in the adopted fiscal year 2021-22 budget. The following is a retirement rate comparison from last fiscal year to the current adopted budget:

Employee Class	Rates for Fiscal Year	
	2022-23	2023-24
Regular	11.91%	13.57%
Special Risk	27.83%	32.67%
Elected Officers	57.00%	58.68%
Senior Management	31.57%	34.52%
DROP	18.60%	21.13%

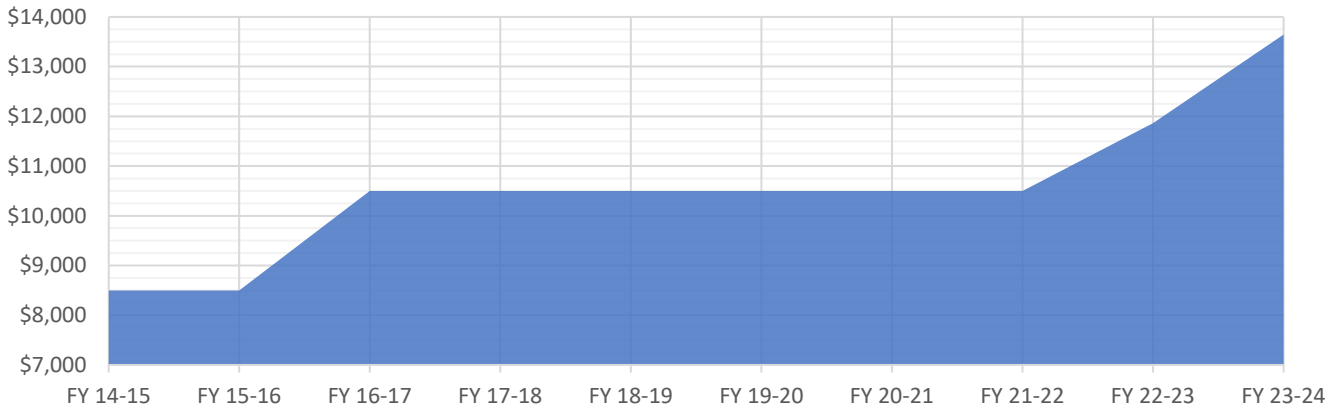
The Adopted Budget includes a total of 412.475 Full-Time Equivalent (FTE) positions in the Flagler County Board of County Commissioner departments (i.e., excluding Constitutional Officers). This represents an increase of 4.15 FTEs from the 408.325 FTE positions included in the fiscal year 2022-23 budget.

There is a total of \$1,532,615 in budgeted overtime costs. This represents an increase of \$157,058 from the \$1,375,557 included in the fiscal year 2022-23 budget. Approximately 89.37% of the budgeted overtime is included in the Fire Rescue Department for Fire Services, in both regular and scheduled overtime.

The county presently provides health care coverage to all full-time employees through a self-insured health care program. This provides for the payment of employee health and medical claims and is managed by the County and a third-party administrator. Key components of the program include a prescription medication plan and a Preferred Provider Organization (PPO). Other efforts to keep medical cost trends at a minimum include the Employee Health Clinic which opened in late November 2010. The clinic offers primary care services to covered employees and their covered dependents at no cost. These services include physician services, blood work, and dispensing of certain maintenance medications. Wellness Incentives are offered to all employees enrolled in the health plan.

The County has historically funded the cost to provide health care coverage for the employee plus a substantial portion of the additional cost of providing dependent health care coverage as a flat amount per employee (i.e., without regard to the cost of providing the service or the dependent care option selected). The amount per employee funded historically is shown below:

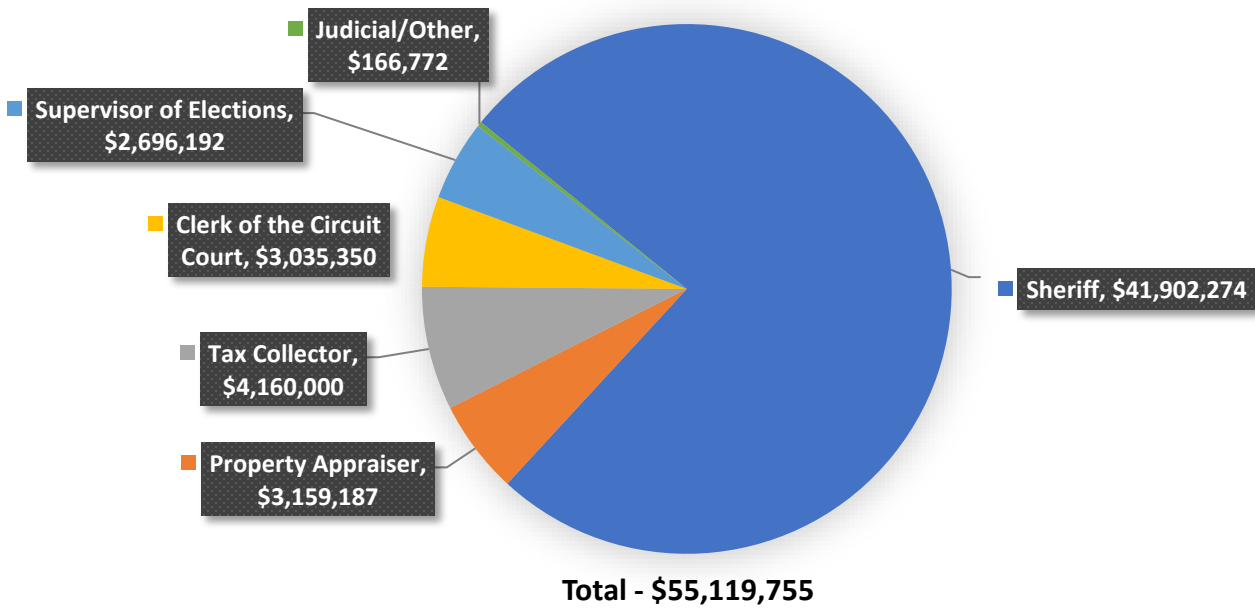
Health Insurance Amount Budgeted per Employee by Fiscal Year



The Health Insurance Fund budget has increased by \$178,902 from \$10,826,281 in the Adopted FY 2022-23 budget to \$11,005,183. The retained earnings in this fund are monitored with the intention of utilizing any undesignated balance (i.e., after subtracting the estimated amount necessary to pay for claims incurred but not paid) for the purpose of creating a method of stabilizing the premiums charged for participation in the health care program.

Operating Expenditures – The total operating expenditures budget increased by \$5,672,065 from \$35,686,171 in fiscal year 2022-23 to \$41,358,236.

Constitutional Officers – The total funding support recommended for the Flagler County Constitutional Officers represents an increase of \$6,169,397 from \$48,950,358 in the fiscal year 2022-23 budget, to \$55,119,755. An additional \$166,772 is provided for Judicial/Other expenditures. The funding provided to each of the five constitutional officers is summarized as follows:



Capital Outlay – Capital Outlay funding totals \$41,950,135, with over \$23,000,000 received from State funded grants. Capital Equipment includes Library Materials and the County’s annual Rolling Stock Replacement Plan.

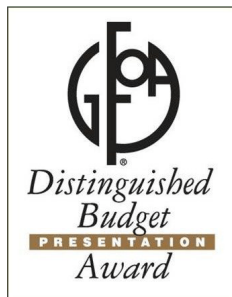
The Adopted Capital Improvement Program for the fiscal year 2023-24 is \$45,337,644 with 21 projects. Projects include two Fire Stations, a Nexus Center, Men’s Substance Abuse Treatment Facility, Bull Creek Pavilion and Concession Stand, Princess Place Covered Bridge Shoreline Stabilization/Improvements, Russell Landing Boardwalk Repairs, Basketball Court Resurfacing at Espanola, Haw Creek, and Hidden Trails. Per our Adopted Capital Improvement Policy, Projects are submitted by members of the Capital Improvement Program Team. Projects that are vested by this team are included in the annually adopted Capital Improvement Plan. Projects included in the 1st year are fully funded. Projects listed in the 2nd year are financially feasible. Projects in the 3rd-5th years are considered reasonably able to be funded. Projects that have insufficient funding sources identified are included in the Unfunded List. Most of the funding for these projects comes from state and federal grants. Other major sources include Gas Taxes, Impact Fees, and the General Fund.

Debt Service – Debt service includes the costs of liquidating long-term liabilities of the County, such as principal and interest on bond issues, notes, and contracts payable and related expenditures. The debt service expenditures of \$10,656,887, included represents a decrease of \$80,142 from the \$10,737,029 included in the fiscal year 2022-23 budget. Debt Service expenditures vary depending on the number of periodic installments of principal and interest due on long-term obligations during a particular fiscal year. Details of all countywide debt service obligations are included in Section 5 of this document.

Interfund Transfers Out – As presented, the adopted budget includes a total of \$17,227,000 in interfund transfers. Some major Interfund Transfers include, the General Fund transferring \$11,036,500 for General Capital and Capital Preservation projects, \$812,930 for Public Safety Communication Network radios and user fees, \$240,332 for the Legal Aid fund, Drug Court, and Teen Court, and \$1,827,421 for the New FCSO Operations Center debt service from Non-Ad Valorem Revenues. Additionally, \$1,500,000 of surplus general revenues will be transferred from Debt Service Fund 1212 to the General Fund to aid in the lease/purchase of a new helicopter.

Reserves and Contingencies – A total of \$63,114,150 has been budgeted for the provision of reserves. Pursuant to the provisions of the Board’s adopted Budget Management Policy, the Board is required to fund a reserve for cash to be carried forward in the General Fund is a minimum of 5%, with a goal to reach two months of operating expenses in the Assigned and Unassigned Fund Balances. The fiscal year 2023-24 budget includes a General Fund Reserve for Contingency of \$5,920,501. This figure represents 5.0% of Operating Revenues.

Distinguished Budget Presentation Award – The Government Finance Officers Association of the United States and Canada (GFOA) established the Distinguished Budget Presentation Awards Program in 1984 to recognize exemplary budget documentation by state, provincial and local governments, as well as public universities and colleges. Entities participating in the program submit copies of their operating budget for review. Each budget document is evaluated using a comprehensive evaluation checklist and those judged proficient receive the Award. Our current budget document for fiscal year 2023-24 and the application for the Distinguished Budget Presentation Award will be submitted to the GFOA to determine its eligibility for another award. We believe that our current budget meets the high standards required by the GFOA as we strive for excellence for the thirteenth straight year.



Acknowledgements – This is a complex budget. Addressing County needs with expanding responsibilities and services where funds are limited is difficult, however County Government will be responsive and respectful to our citizenry. The Adopted Budget is Administration’s best effort to complete this process in a timely and legal manner, while laying out a plan for maintaining the integrity of the organization and achieving the essential objectives of providing effective and efficient services at the lowest possible cost.

FLAGLER BOCC STRATEGIC PLAN 2022





1769 East Moody Boulevard, Building 2, Bunnell, FL 32110
386-313-4001 | www.FlaglerCounty.gov

FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS



*Andy Dance
District 1*

*Vice Chair Greg Hansen
District 2*

*David Sullivan
District 3*

*Chair Joe Mullins
District 4*

*Donald O'Brien
District 5*

VISION

To make Flagler County a vibrant and prosperous community with a focus on exceptional quality of life.

MISSION

The mission of Flagler County is to provide high-quality services through a responsive workforce committed to excellence, integrity, in collaboration with the cities and to act as a fiscally responsible steward.

VALUE COMMITMENT

We are putting Flagler **F.I.R.S.T.** through **F**iscal Accountability, **I**nnovative Solutions, **R**esponsible Growth, **S**uperior Service, and **T**ransparent Government – which help us make a difference in the community.

Flagler County Government leverages partnerships, embraces efficiency and innovation, and requires performance for the benefit of our taxpayers. We actively engage our citizens, not only as taxpayers, but as contributors for the greater good of our community. We provide meaningful opportunities for our residents to offer their knowledge and expertise in making important decisions that will shape our community for future generations.

STRATEGIC FOCUS

I. Effective Government



II. Economic Vitality



III. Growth & Infrastructure



IV. Public Health & Safety



About the Strategic Planning Process

Flagler County began the process of strategic planning with a retreat in November 2021. This retreat was a daylong collaborative planning session including county and municipal administration along with department directors. The goal of this retreat was to discuss best practices, to define the County's vision for the future, and to ensure the budget and staffing allocations are aligned to best provide services that meet the needs of residents.

The county selected Analytica to facilitate the strategic planning process after review and evaluation of the professional proposals submitted by qualified firms to provide this service. Analytica proved to be well qualified to assist Flagler County as it has more than 30 years of specialized experience with public entities, non-profits, and community organizations, including developing strategic plans for several Florida counties.

The Board of County Commissioner's first public Strategic Planning Workshop took place in February 2022. Analytica worked with County Commissioners, administration, and staff to analyze the County's financial condition, operational performance, customer requirements, and the forces at work in the current economic, demographic, and legislative environment. Analytica, in conjunction with administration, held community outreach events to gather ideas and analyze input. This information allows the County to make better informed decisions and will enable us to address future community challenges.

The strategic planning process is used throughout various industries and sectors, private and nonprofits, to direct an organization's priorities, actions and overall direction. Flagler County utilizes the strategic planning process to study broad issues from Commission and resident concerns to propose direct tasks that will be implemented. Through the ongoing framework for performance excellence, the County will focus on 1) Effective Government, 2) Economic Vitality, 3) Public Health & Safety, and 4) Growth & Infrastructure. The County Commission and staff will renew its vision, mission, and strategic goals on an annual basis to ensure we are meeting the needs of the community through our organizational action.

READING THIS PLAN

Performance Indicators –

- Goals:** Planned achievable targets that the County strives to achieve.
- Objectives:** Specific projects, programs or actions departments use or implement to accomplish goals.
- Measures:** Measures are quantifiable actions used to gauge the level at which objectives are being met within divisions and departments.
- Target:** Specific planned level of result to be achieved within an explicit timeframe.

MESSAGE FROM THE FLAGLER COUNTY ADMINISTRATOR

I am pleased to present the 2022 Strategic Plan to you, the residents and businesses of Flagler County. This plan is the guidebook that provides County staff direction to improve or otherwise maintain desired services for our community. Through the strategic planning process the Board of County Commissioners and staff proposed a series of initiatives that will be used to make informed decisions on allocation of human and capital resources to achieve the identified goals within the Strategic Plan.

The Strategic Plan encompasses the County's vision, mission, and organizational values which are reflected in our current focus areas. The County is committed to its financial and legislative priorities and long-term sustainability. Flagler is a county with a defined mission, commitment to excellence in public service, and employees dedicated to our core values. Flagler County continues to make intentional, proactive, and strategic steps to strengthen our financial position while increasing transparency, innovation, and operational efficiencies. Informative discussions, public meetings, and surveys have provided valuable feedback to assist in the development of this strategic plan.



Staff will update the Commission and the public regularly on the progress made, as well as recommend any Strategic Plan amendments to accommodate changes in the County's priorities.

I look forward to the challenges and opportunities that lie ahead. To the community members who contributed to this process, the Board of County Commissioners for their leadership, and the county staff for their hard work and dedication to Flagler County, I thank you.

Sincerely,

A handwritten signature in black ink that reads "HPetito".

Heidi Petito, County Administrator



IMPLEMENTATION PROCESS



FOCUS AREAS

The Flagler County Government Strategic Plan has four primary focus areas that reflect its Vision and Mission statements: Effective Government, Economic Vitality, Growth and Infrastructure, and Public Health and Safety. Specific objectives, and actions will move the organization toward its ideal. To have meaning, the Vision and Mission statements must be accompanied by deliberate planning efforts that move the organization and the community toward a desired future.



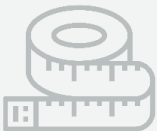
GOALS

Each focus area is followed by the County's primary goals within that subject area for the foreseeable future. These goals serve to strengthen the community and ensure that the optimized resources of the County are aligned to address the focus areas. The goals should remain constant over time and should only be revised to reflect significant community changes or unanticipated events.



OBJECTIVES

Objectives are the specific projects, programs, or activities departments use or implement to accomplish goals within each focus area. Objectives serve as a detailed work plan that lead resource allocation. They will be developed at the department and division levels to align the entire organization with the strategies and objectives.



MEASURES

Measures are quantifiable actions used to gauge the level at which objectives are being met within divisions and departments. Measures ensure projects and programs are moving forward as they are intended. Additionally, measures are used to evaluate customer satisfaction and the overall performance of the county.

2022 FOCUS AREAS



EFFECTIVE GOVERNMENT

Flagler County will pursue four individual goals to ensure it attains its primary function for citizens: to be an effective government. High performing organizations are those that learn to anticipate and adapt to change.

Goals for Effective Government

- Maintain Financial Stability
- Build and Maintain Relationships to Support Effective & Efficient Government
- Provide an Excellent Customer Experience
- Create a Culture of Performance Excellence



ECONOMIC VITALITY

Improve quality of life by enhancing economic vitality in Flagler County.

Goals for Economic Vitality

- Diversify and Enhance the Tax Base to Improve the Local Economy
- Develop Competitive Advantages for New and Existing Businesses
- Promote and Market Flagler County as a Desirable Place to Live, Work, and Visit
- Explore Affordable, Workforce and Attainable Housing Options



GROWTH AND INFRASTRUCTURE

Growth and Infrastructure – defined as any effort based on either physical structures or technology – will be closely monitored and enhanced for the benefit of residents and businesses in Flagler County.

Goals for Growth and Infrastructure

- Provide Quality Fundamental Infrastructure and Assets
- Protect and Manage Natural Resources
- Preserve and Enhance Cultural, Recreational and Leisure Activities



PUBLIC HEALTH AND SAFETY

Flagler County will strive to enhance its public safety component to improve quality of life.

Goals for Public Health and Safety

- Increase Resident Awareness of Available Services of the Health & Human Services Department
- Operate a Risk Reduction Program
- Improve Public Safety Response and Service Delivery Capabilities
- Expand Behavioral Health and Substance Abuse Programs



EFFECTIVE GOVERNMENT

GOALS

Goal 1 – Maintain Financial Stability

Goal 2 – Build & Maintain Relationships to Support Effective & Efficient Government

Goal 3 – Provide an Excellent Customer Experience

Goal 4 – Create a Culture of Performance Excellence

EFFECTIVE GOVERNMENT OBJECTIVES

Goal 1 – Maintain Financial Stability

Objective EG 1.1: Ensure a minimum of 5% operating reserves beginning each fiscal year for unforeseen expenses or natural disasters. (Reserved for contingencies.)

Objective EG 1.2: Achieve an amount equal to 3/12 of annual operating expenses in fund balance for liquidity and security. (Reserved for future use.)

Objective EG 1.3: Ensure the county maintains or exceeds an AA bond rating.

Objective EG 1.4: Create a vehicle and IT replacement fund(s) and a fleet internal service fund to monitor and alleviate potential competition for General Fund dollars.

Objective EG 1.5: Create capital preservation fund(s) to identify and isolate prioritized projects.

Objective EG 1.6: Successfully complete the Board of County Commissioners portion of the Annual Comprehensive Financial Report (ACFR) for financial transparency and accountability.

– Measures on the following page.



EFFECTIVE GOVERNMENT ...

Goal 1 – Maintain Financial Stability

Objective	M. ID	Measure	Lead	Target	22/23	23/24
EG-1.1	1.1.1	Prioritize support and flexibility within budget to successfully navigate unforeseen expenses within a given fiscal year.	Financial Services	≥ 5% Operating Reserves		
EG-1.2	1.2.1	Identify fund balance sources and isolate to avoid unintended use and ensure proper liquidity and cash flow for operations.	Financial Services	3/12 Operating Expenditures in Ending Fund Balance		
EG-1.3	1.3.1	Ensure debt levels remain within industry standards as related to the assessed values of the county's tax base and the total operating revenues.	Financial Services	≥ AA S&P Bond Rating		
EG-1.4	1.4.1	Create an internal service fund for replacement of county Rolling Stock.	Financial Services	≤ 5 years 100% of Rolling Stock accounted for within Replacement Fund		
EG-1.4	1.4.2	Create an internal service fund for replacement of county IT office equipment.	Financial Services	≤ 3 years 100% of IT office equipment accounted for within Replacement Fund		
EG-1.4	1.4.3	Create an internal service fund to account for and track 100% of the Fleet Division's operations.	Financial Services	≤ 3 years 100% of Fleet's day-to-day operations accounted for within fund		
EG-1.5	1.5.1	Create special revenue fund to account for, identify, and manage the county's higher cost Capital Preservation Projects.	Financial Services	≤ 1 Year 100% of Adopted Capital Preservation Projects accounted for within fund		
EG-1.6	1.6.1	Perform due diligence on all financial activities and expedite all requests from the county's external auditors to ensure a timely audit for Board of County Commissioners activities.	Financial Services	100% of the BoCC's Annual External Audit completed by June 30th for inclusion within the Annual Comprehensive Financial Report		

EFFECTIVE GOVERNMENT OBJECTIVES

Goal 2 – Build & Maintain Relationships to Support Effective & Efficient Government

- Objective EG 2.1:** Create a culture of collaboration with municipalities and community partners.
- Objective EG 2.2:** Pursue policy, fiscal and legislative options to provide county leaders with the flexibility and tools needed to respond to the challenges associated with a growing community.
- Objective EG 2.3:** Establish compatible policies, procedures, and other means to operate across county and municipal boundaries.
- Objective EG 2.4:** Establish joint strategies to identify and address needs through leveraging of local resources.

– Measures on the following page.

EFFECTIVE GOVERNMENT ...

Goal 2 – Build & Maintain Relationships to Support Effective & Efficient Government

Objective	M. ID	Measure	Lead	Target	22/23	23/24
EG-2.1	2.1.1	Create a cooperative or joint task force to collaborate on topics of mutual interest.	Administration	Task force created with at least two meetings held annually		
EG-2.2	2.2.1	Hold meetings to coordinate countwide legislative planning.	Administration	One per year		
EG-2.3	2.3.1	Identify compatible policies and procedures as a means to operate across all boundaries.	Administration	Report on the # of policies and procedures reviewed and identified annually		
EG-2.4	2.4.1	Hold an annual meeting with task force to identify areas for joint planning.	Administration	Cooperative established by FY 2023 Q4 with one meeting per year		



EFFECTIVE GOVERNMENT OBJECTIVES

Goal 3 – Provide an Excellent Customer Experience

- Objective EG 3.1:** Create and implement best practices for customer interaction within all county departments/divisions.
- Objective EG 3.2:** Conduct annual customer/resident satisfaction surveys.
- Objective EG 3.3:** Report survey results, identify trends and make necessary improvements.
- Objective EG 3.4:** Enhance communication to the community by using all available communication methods and tailoring messaging to individual needs.
- Objective EG 3.5:** Promote a responsive, proactive and transparent government that is open, participative and encourages citizen engagement.

– Measures on the following page.

EFFECTIVE GOVERNMENT ...

Goal 3 – Provide an Excellent Customer Experience

Objective	M. ID	Measure	Lead	Target	22/23	23/24
EG-3.1	3.1.1	Customer service best practices will be created and shared with all county department/divisions.	Administration	Survey results will ≥ good rating		
EG-3.2	3.2.1	Review, modify, and deploy existing countywide customer service survey.	Customer Service Committee	Updated surveys annually		
EG-3.3	3.3.1	Design database to accumulate data and identify trends.	IT/GIS	Data collected and trends reported annually		
EG-3.3	3.3.2	Review participation rates and make necessary changes to survey.	Customer Service Committee	Data review and modifications made annually		
EG-3.4	3.4.1	Create story maps for a visual method of communicating county information to create a better customer experience.	IT/GIS	number of story maps created annually		
EG-3.5	3.5.1	The county will create a dashboard to engage and inform the citizens on progress of established goals.	Administration	Dashboard created, monitored, and updated annually		

EFFECTIVE GOVERNMENT OBJECTIVES

Goal 4 – Create a Culture of Performance Excellence

- Objective EG 4.1:** Create and implement an employee engagement program in keeping with the county’s core values that will recognize, motivate and inspire employees.
- Objective EG 4.2:** Implement employee performance evaluation and feedback system to include an option for merit pay.
- Objective EG 4.3:** Incorporate discussion of organizational culture into various training and onboarding programs.
- Objective EG 4.4:** Create and implement staff development plans and allow for professional certifications via formal systems for interested employees.
- Objective EG 4.5:** Develop succession plans within all county departments/divisions.
- Objective EG 4.6:** Build a culture of innovation by encouraging collaboration and empowering staff to facilitate positive outcomes.
- Objective EG 4.7:** Obtain International City/County Management Association (ICMA) Certifications in Performance Management that recognizes Flagler County’s commitment to pursue comparative analysis, data-informed decision-making, and promote transparency.

– Measures on the following page.

EFFECTIVE GOVERNMENT ...

Goal 4 – Create a Culture of Performance Excellence

Objective	M. ID	Measure	Lead	Target	22/23	23/24
EG-4.1	4.1.1	Develop Employee Engagement Program.	Employee Engagement Committee	Number of programs, activities, awards or policies created by FY 2023		
EG-4.2	4.2.1	Finalize system and process for formal employee evaluation.	Human Resources	Evaluation updated by FY 2023		
EG-4.2	4.2.2	Finalize the merit pay system and process.	Human Resources	Merit pay implemented within 3 years		
EG-4.3	4.3.1	Review current training materials to ensure inclusion of FIRST principles.	Human Resources	Revised curriculum by FY 2023		
EG-4.3	4.3.2	Incorporate discussion of organizational culture into various training and on-boarding programs.	Human Resources	Revised curriculum by FY 2023		
EG-4.4	4.4.1	Create and implement a formal system for staff to attain professional certifications.	Human Resources	System created and implemented by FY 2023		
EG-4.5	4.5.1	Departments/divisions will create succession plans.	Human Resources	Plans created by FY 2023		
EG-4.6	4.6.1	Hold a bi-annual innovation day.	Human Resources	Event planned bi-annually		
EG-4.6	4.6.2	Establish innovation award.	Employee Engagement Committee	Award created and program implemented by FY 2023 Q1		
EG-4.7	4.7.1	Recieve International City/County Management Association (ICMA) Certificate of Achievement.	Administration	FY 2024 Q4		
EG-4.7	4.7.2	Recieve ICMA Certificate of Distinction.	Administration	FY 2025 Q4		
EG-4.7	4.7.3	Recieve ICMA Certificate of Excellence in Performance Management.	Administration	FY 2026 Q4		





ECONOMIC VITALITY

GOALS

- Goal 1 – Diversify and Enhance the Tax Base to Improve the Local Economy**
- Goal 2 – Develop Competitive Advantages for New and Existing Businesses**
- Goal 3 – Promote and Market Flagler County as a Desirable Place to Live, Work, and Visit**
- Goal 4 – Explore Affordable, Workforce and Attainable Housing Options**

ECONOMIC VITALITY OBJECTIVES

Goal 1 – Diversify and Enhance the Tax Base to Improve the Local Economy

- Objective EV 1.1:** Foster a regulatory framework conducive to sustainable economic growth.
- Objective EV 1.2:** Increase visitor spending in all tourism related sectors.
- Objective EV 1.3:** Collaborate with municipalities to develop a site readiness program for commercial and industrial development.
- Objective EV 1.4:** Assess opportunities and interests within the agricultural community to support local entrepreneurship.

Goal 1 – Diversify and Enhance the Tax Base to Improve the Local Economy

Objective	M. ID	Measure	Lead	Target	22/23	23/24
EV-1.1	1.1.1	Complete Comprehensive Plan.	Growth Mgmt	Revisions adopted by FY 2023 Q3		
EV-1.1	1.1.2	Designation of industrial lands.	Growth Mgmt	Parcels identified by FY 2023 Q4		
EV-1.2	1.2.1	Identify and prioritize specific objectives in the current Tourist Development Strategic Plan that are tied to the local economy.	Tourism	Number of objectives prioritized and executed annually		
EV-1.3	1.3.1	Meetings held and establish timeline for future industrial sites program readiness.	Economic Development	Number of meetings held annually and project progress		
EV-1.3	1.3.2	Assess opportunities and interest of local farmers in agri-tourism.	Extension Office	Number of agri-tourism events planned annually		
EV-1.4	1.4.1	Expansion of business and residential special overlay districts.	Growth Mgmt	Report on the number of overlay districts created annually		
EV-1.4	1.4.2	Update Comprehensive Plan and Land Development Code.	Growth Mgmt	Revisions adopted by FY 2024 Q3		



ECONOMIC VITALITY ...

ECONOMIC VITALITY OBJECTIVES

Goal 2 – Diversify the Tax Base to Improve the Local Economy

- Objective EV 2.1:** Provide assistance to support site selectors and interrelated industry growth.
- Objective EV 2.2:** Research, develop and implement options for economic development incentive program.
- Objective EV 2.3:** Promote business retention and expansion.
- Objective EV 2.4:** Expand facilities and attract aviation related businesses to the Flagler Executive Airport.

– Measures on the following page.

ECONOMIC VITALITY ...

Goal 2 – Diversify the Tax Base to Improve the Local Economy

Objective	M. ID	Measure	Lead	Target	22/23	23/24
EV-2.1	2.1.1	Maintain and provide current county data for county economic profile for proposals and site visit coordination.	Economic Development	Monthly, quarterly, annual reports, and tracking		
EV-2.1	2.1.2	Work with strategic partners on a local, regional, state, and national level.	Economic Development	Partners identified and tracked for meetings & current projects		
EV-2.2	2.2.1	Prepare report on incentive options.	Econ Dev	Report prepared annually		
EV-2.3	2.3.1	Maintain email database for quarterly communication with local businesses.	Economic Development	4 emails annually		
EV-2.3	2.3.2	Assist businesses with local government requirements and regulations.	Economic Development	Annual tracking		
EV-2.3	2.3.3	Partner with established “Buy Local” programs to promote and further develop as opportunities arise.	Economic Development	Annual tracking		
EV-2.4	2.4.1	Pursue aviation related businesses.	Airport	Report annually the number of new leases secured		
EV-2.4	2.4.2	Complete addition of 42 hangars.	Airport	Report on the number of hangars completed by FY 2024 Q1		
EV-2.4	2.4.3	Define steps and develop infrastructure analysis to reach pad-ready status.	Airport	Analysis completed by FY 2023 Q1		
EV-2.4	2.4.4	Improve or create new Airport website.	Airport	Updated or new website completed by FY 2024 Q3		

ECONOMIC VITALITY OBJECTIVES

Goal 3 – Promote and Market Flagler County as a Desirable Place to Live, Work, and Visit

Objective EV 3.1: Execute objectives in the Tourist Development Strategic Plan.

Objective EV 3.2: Create a long-term Tourism Destination Master Plan.

Objective EV 3.3: Increase public communication and outreach.

Goal 3 – Promote and Market Flagler County as a Desirable Place to Live, Work, and Visit

Objective	M. ID	Measure	Lead	Target	22/23	23/24
EV-3.1	3.1.1	Prioritize, plan, and budget identified objectives.	Tourism	Annually		
EV-3.2	3.2.1	Complete Request For Proposal process and establish timeline.	Tourism	Annual updates		
EV-3.3	3.3.1	Develop a specific marketing plan and communication as products are developed.	Economic Development	Marketing and Communication plan completed by FY 2023 Q1		

ECONOMIC VITALITY ...

ECONOMIC VITALITY OBJECTIVES

Goal 4 – Explore Affordable, Workforce and Attainable Housing Options

- Objective EV 4.1:** Develop options and best practices for affordable and workforce housing through public-private partnerships.
- Objective EV 4.2:** Develop policies and incentives to expand housing options.
- Objective EV 4.3:** Develop a master plan for growth in collaboration with local municipalities.
- Objective EV 4.4:** Reduce regulatory and procedural barriers for affordable and workforce housing.
- Objective EV 4.5:** Through the State Housing Initiatives Partnership (SHIP) program, provide incentives that enable and preserve affordable homeownership and multifamily housing.



Goal 4 – Explore Affordable, Workforce and Attainable Housing Options

Objective	M. ID	Measure	Lead	Target	22/23	23/24
EV-4.1	4.1.1	Review best practices for other Florida counties and develop incentive options.	Growth Mgmt	Report on the number of options created annually		
EV-4.2	4.2.1	Policy creation with incentive options.	Growth Mgmt	Policy created by FY 2024 Q2		
EV-4.3	4.3.1	Develop a plan for growth collaboratively with the municipalities.	Growth Mgmt	Plan created by FY 2025 Q4		
EV-4.4	4.4.1	Review best practices and adopt policies related to workforce housing.	Health/Human Services	Policies created, adopted by the BOCC by FY 2025 Q1		
EV-4.5	4.5.1	Create and implement a process to ensure projects are identified and funds are allocated appropriately.	Health/Human Services	Number of projects executed annually		



GROWTH & INFRASTRUCTURE

GOALS

Goal 1 – Provide Quality Fundamental Infrastructure and Assets

Goal 2 – Protect and Manage Natural Resources

Goal 3 – Preserve and Enhance Cultural, Recreational and Leisure Activities

GROWTH & INFRASTRUCTURE OBJECTIVES

Goal 1 – Provide Quality Fundamental Infrastructure

- Objective GI 1.1:** Ensure public safety through continuous planning for future needs and adequate evacuation capacity.
- Objective GI 1.2:** Expand and improve infrastructure to support commercial/industrial and residential growth.
- Objective GI 1.3:** Develop and deploy a cyber security infrastructure which balances the confidentiality, integrity, and availability (CIA) of all county systems and system of systems (SoS).
- Objective GI 1.4:** Improve budget planning and forecasting for Capital Improvement Projects with an emphasis on scalability.

– Measures on the following page.



GROWTH & INFRASTRUCTURE ...

Goal 1 – Provide Quality Fundamental Infrastructure

Objective	M. ID	Measure	Lead	Target	22/23	23/24
GI-1.1	1.1.1	Identify possible North-South corridors and coordinate with municipalities.	General Services	List created by FY 2024 Q2		
GI-1.1	1.1.2	Enhance 800 MHZ radio system	Innov Tech	List enhancements annually		
GI-1.1	1.1.3	Coordinate with municipalities and FDOT to obtain grants to study traffic safety issues.	Engineering	Study completed by FY 2027 Q2		
GI-1.1	1.1.4	Conduct assessment of ADA issues in public facilities and develop transition plan.	Engineering	Report completed and plan developed by FY 2025 Q3		
GI-1.2	1.2.1	Complete broadband access to underserved areas in three phases.	Administration	Phase 1 - 823 connections by end of FY 2023 Q1; Phase 2 - 148 connections; Phase 3 - 67 connections		
GI-1.2	1.2.2	Make surface transportation improvements.	Engineering	Improvements made annually		
GI-1.2	1.2.3	Work with utility providers to develop long-term water and sewer utility plans for unincorporated areas.	Growth Mgmt	Capacity plan created by FY 2025 Q3		
GI-1.3	1.3.1	Establish a formal cyber security branch.	Innov Tech	FY 2023 Q1		
GI-1.3	1.3.2	Establish and maintain a unified county Cyber Security Plan (CSP).	Innov Tech	Initial document established FY 2023 Q2; Review and update annually		
GI-1.3	1.3.3	Identify and deploy necessary hardware and software hardening solutions.	Innov Tech	Identification completed FY 2023 Q3; Deploy in stages in FY 2024 and FY 2025		
GI-1.3	1.3.4	Establish a cyber security system authorization program.	Innov Tech	Program established by FY 2024 Q3; Review annually		
GI-1.4	1.4.1	Review (CIP) Capital Improvement Project practices and modify.	Administration	Review and modify annually		

GROWTH & INFRASTRUCTURE OBJECTIVES

Goal 2 – Protect and Manage Natural Resources

Objective GI 2.1: Develop stewardship plans for county managed natural resources.

Objective GI 2.2: Develop a tourism stewardship and sustainability plan.

Objective GI 2.3: Develop a beach management plan.

Objective GI 2.4: Develop a stormwater management plan.

Objective GI 2.5: Explore opportunities to acquire conservation lands through the Environmentally Sensitive Lands (ESL) program.

– Measures on the following page

GROWTH & INFRASTRUCTURE ...



Goal 2 – Protect and Manage Natural Resources

Objective	M. ID	Measure	Lead	Target	22/23	23/24
GI-2.1	2.1.1	Protect and renourish the dunes/beaches.	Engineering	Complete the design/permit process to start renourishment project by FY 2023 Q1		
GI-2.1	2.1.2	Revise the Land Development Code for enhanced landscape buffers along identified roadways.	Growth Mgmt	Revision of Land Development Code by FY 2024 Q3		
GI-2.1	2.1.3	Update, renew management plans for county managed natural resources.	Land Mgmt	One per year		
GI-2.2	2.2.1	Complete RFP process and establish a timeline.	Tourism	Annual updates		
GI-2.3	2.3.1	Develop beach access and parking plan for county shoreline.	Engineering	Plan completed by FY 2023 Q2		
GI-2.3	2.3.2	Consider use of public transport to meet access requirements.	Engineering	Reviewed annually		
GI-2.4	2.4.1	Complete Stormwater Master Plan.	Engineering	Plan completed by FY 2023 Q1		
GI-2.4	2.4.2	Develop flood recovery and resilience plan.	Engineering	Plan completed by FY 2023 Q3		
GI-2.5	2.5.1	Examine feasibility of density exchanges and transfer of development rights for preservation.	Growth Mgmt	Report prepared by FY 2025 Q3		
GI-2.5	2.5.2	Examine acquisitions of tax parcels or other lands.	Land Mgmt	Analysis report completed by FY 2023 Q3		
GI-2.5	2.5.3	Report status of new acquisitions annually.	Land Mgmt	Report on status annually Q4		
GI-2.5	2.5.4	Examine purchase of paper subdivisions.	Land Mgmt	Analysis report completed by FY 2023 Q3		

GROWTH & INFRASTRUCTURE ...

GROWTH & INFRASTRUCTURE OBJECTIVES

Goal 3 – Preserve & Enhance Cultural, Recreational & Leisure Activities

- Objective GI 3.1:** Develop and implement a parks and recreation master plan in collaboration with the municipalities.
- Objective GI 3.2:** Preserve and expand access to historic structures and unique natural areas.
- Objective GI 3.3:** Expand and enhance options for cultural, leisure and recreational activities.



Goal 3 – Preserve & Enhance Cultural, Recreational & Leisure Activities

Objective	M. ID	Measure	Lead	Target	22/23	23/24
GI-3.1	3.1.1	Develop a parks and recreation master plan in collaboration with the municipalities.	General Services	Plan completed by FY 2025 Q1		
GI-3.2	3.2.1	Report on collaborative projects with the Agricultural Museum.	Land Mgmt	Number of annual projects		
GI-3.2	3.2.2	Examine options for the Old Brick Road.	Engineering	Report completed by FY 2027 Q3 depends on the funds		
GI-3.3	3.3.1	Determine if other options for recreational activities are needed.	Tourism	Analysis completed by FY 2024 Q2		



PUBLIC HEALTH & SAFETY

GOALS

- Goal 1 – Increase Resident Awareness of Available Services of the Health and Human Services Department
- Goal 2 – Operate a Risk Reduction Program
- Goal 3 – Improve Public Safety Response and Service Delivery Capabilities
- Goal 4 – Expand Behavioral Health and Substance Abuse Programs

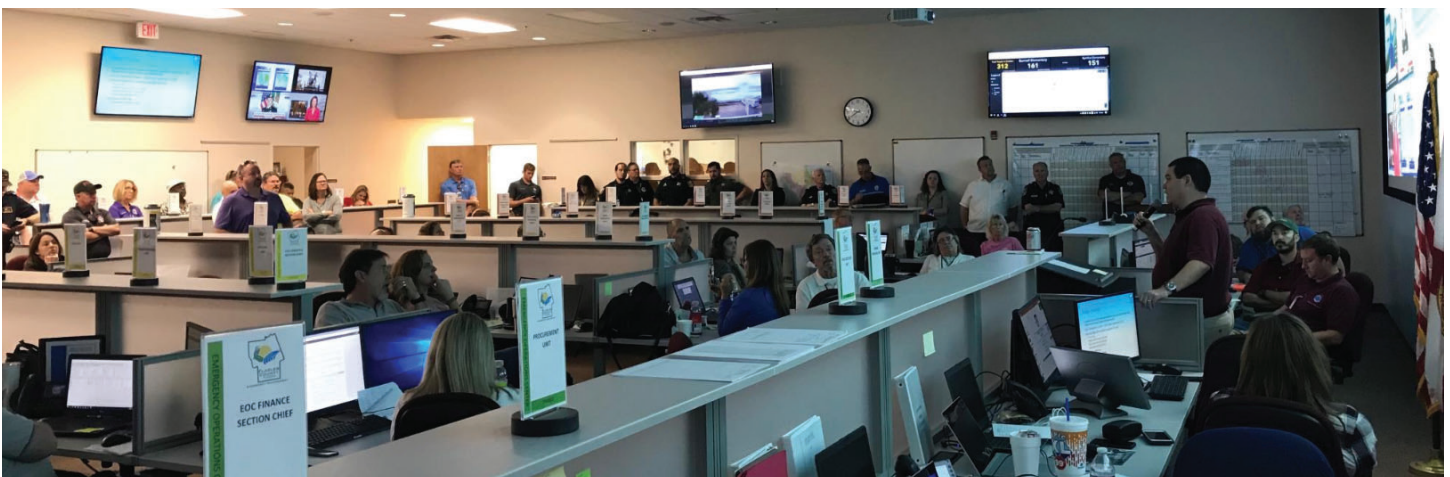
PUBLIC HEALTH & SAFETY OBJECTIVES

Goal 1 – Increase Resident Awareness of Services Available of the Health and Human Services Department

- Objective PHS 1.1:** Provide a range of educational programs.
- Objective PHS 1.2:** Develop and execute a community outreach program.

Goal 1 – Increase Resident Awareness of Services Available of the Health and Human Services Department

Objective	M. ID	Measure	Lead	Target	22/23	23/24
PHS-1.1	1.1.1	Number of programs offered by HHS.	Health/Human Services	At least one per quarter		
PHS-1.2	1.2.1	Develop and publish a catalog of programs and classes available to residents.	Health/Human Services	Catalog created and published by FY 2023 Q3		
PHS-1.2	1.2.2	Number of outreach/engagement events, led or joined.	Health/Human Services	At least one per quarter		



PUBLIC HEALTH & SAFETY ...

PUBLIC HEALTH & SAFETY OBJECTIVES

Goal 2 – Operate a Risk Reduction Program

- Objective PHS 2.1:** Assess needs and utilize data to design and implement a community risk reduction program.
- Objective PHS 2.2:** Collaborate with the Health and Human Services Department to provide programs and services in support of risk management.
- Objective PHS 2.3:** Establish and execute an annual work plan for the Community Paramedicine program.
- Objective PHS 2.4:** Annually update the Emergency Management plans.

Goal 2 – Operate a Risk Reduction Program

Objective	M. ID	Measure	Lead	Target	22/23	23/24
PHS-2.1	2.1.1	Crosswalk the Local Mitigation Strategy (LMS) to determine its compatibility with NFPA (National Fire Protection Association) 1300, NFPA 1600 and document any gaps.	Emergency Mgmt and Fire Rescue	Completed by FY 2023 Q2		
PHS-2.1	2.1.2	Expand the LMS scope and its quarterly meetings to include the entities necessary to close the gaps identified in Measure 2.1.1, and incorporate community climate change resiliency.	Emergency Management	Completed by FY 2023 Q3		
PHS-2.1	2.1.3	Provide documentation to EM to update the LMS specific to Fire Rescue services and standard compliance, including a Fire Rescue Service Addendum for incorporation, if necessary.	Fire Rescue	Completed by FY 2023 Q4		
PHS-2.1	2.1.4	Fill in gaps identified in Measures 2.1.1 and 2.1.3.	Emgcy Mgmt	Completed by FY 2024 Q1		
PHS-2.1	2.1.5	Jointly draft updates to the LMS to better document and incorporate Health & Human Services related community profiles, risks, and mitigation opportunities.	Emgcy Mgmt and Health/ Human Svcs	Updates completed by FY 2025 Q1		
PHS-2.2	2.2.1	Develop, implement, and maintain a resource listing of Health and Human Services programs to which Fire Rescue responders can refer individuals requesting non-emergency services.	Fire Rescue	Resource list created by FY 2024 Q1		
PHS-2.2	2.2.2	Building upon Measure 2.1.5, coordinate with Health & Human Services to identify disaster specific human service gaps/needs and develop plans to address them.	Emergency Management	Plans created by FY 2025 Q4		
PHS-2.3	2.3.1	Conduct a quarterly review of the Community Paramedicine work plan beginning January 30, 2023 and update the plan in January of each year.	Fire Rescue	Review and update completed annually		
PHS-2.4	2.4.1	Create a process to annually track and update EM Plans and Guides to include multi-year adoption processes for the Comprehensive Emergency Management Plan and Local Mitigation Strategy consistent with state and federal requirements.	Emergency Management	Review and update completed annually		
PHS-2.4	2.4.2	Incorporate climate resiliency in the applicable plans.	Emergency Management	Completed by FY 2024 Q1		

PUBLIC HEALTH & SAFETY ...



PUBLIC HEALTH & SAFETY OBJECTIVES

Goal 3 – Improve Public Safety Response and Service Delivery Capabilities

- Objective PHS 3.1:** Prepare for, pursue, achieve and maintain local, regional and national standards, while ensuring each division supports standard-based risk assessments.
- Objective PHS 3.2:** Increase public education and outreach opportunities to provide actionable information to residents during emergencies and to ensure swift and efficient services are provided to our residents.
- Objective PHS 3.3:** Protect life, property and the environment from the effects of fire, medical emergencies, disasters and hazardous materials accidents to current and expanding service delivery areas.
- Objective PHS 3.4:** Ensure adequate training, available resources, and current technology to effectively respond to, mitigate, and recover from any local, state, or national event.

– Measures on the following page

PUBLIC HEALTH & SAFETY ...

Goal 3 – Improve Public Safety Response and Service Delivery Capabilities

Objective	M. ID	Measure	Lead	Target	22/23	23/24
PHS-3.1	3.1.1	Complete self-assessment and identify gaps for the Emergency Management Accreditation Program (EMAP).	Emergency Management	Completed by FY 2023 Q2		
PHS-3.1	3.1.2	Resolve gaps identified in Measure 3.1.1.	Emgcy Mgmt	Completed by FY 2023 Q4		
PHS-3.1	3.1.3	Initiate full EMAP accreditation process.	Emgcy Mgmt	Initiated by FY 2024 Q2		
PHS-3.1	3.1.4	All staff to obtain FL EM certification.	Emgcy Mgmt	Completed by FY 2024 Q2		
PHS-3.1	3.1.5	Complete self-assessment and identify gaps for Commission on Accreditation of Ambulance Services (CAAS).	Fire Rescue	Completed by FY 2023 Q3		
PHS-3.1	3.1.6	Resolve gaps identified in Measure 3.1.5.	Fire Rescue	Completed by FY 2024 Q1		
PHS-3.1	3.1.7	Initiate application for CAAS accreditation.	Fire Rescue	Accred apprvd by FY 2025 Q1		
PHS-3.1	3.1.8	Complete self-assessment and identify gaps for the Center for Public Safety Excellence (CPSE) Accreditation.	Fire Rescue	Completed by 2026 Q3		
PHS-3.1	3.1.9	Resolve gaps identified in Measure 3.1.8.	Fire Rescue	Completed by FY 2027 Q1		
PHS-3.1	3.1.10	Initiate application for CPSE accreditation.	Fire Rescue	Accred apprvd by FY 2027 Q4		
PHS-3.1	3.1.11	All Administrative and Command Officer's obtain position specific professional credentialing through the Center for Public Safety Excellence (CPSE).	Fire Rescue	Completed by FY 2025 Q1		
PHS-3.2	3.2.1	Develop and implement collaborative public safety outreach programs that utilize technology-based tools and traditional forums to ensure all channels of communication are used to reach Flagler County's diverse community w/critical PHS info.	Emergency Management, Fire Rescue, Public Info	Use all channels of communication for inclusivity by FY 2023 Q3		
PHS-3.2	3.2.2	Ensure that public alert and warning systems remain up-to-date and maximize public enrollment, annually.	Emgcy Mgmt	Number annual ALERTFlagler enrollment and notifications		
PHS-3.3	3.3.1	ID and align Fire Rescue & EMS performance metrics with national industry standards to create FC performance criteria.	Fire Rescue	Completed by FY 2024 Q1		
PHS-3.3	3.3.2	ID disaster preparedness & response equipment & supply gaps and develop a multi-year plan to prioritize and close the gap.	Emgcy Mgmt	Completed by FY 2024 Q1		
PHS-3.3	3.3.3	Check feasibility of adapting all evacuation shelters to be special needs capable and if applicable adjust sheltering system plan.	Emgcy Mgmt	Completed by FY 2025 Q1		
PHS-3.4	3.4.1	ID Rescue and EMS training programs and environments best suited to support Flagler County & ID personnel to participate.	Fire Rescue	Annual training by FY23 Q2		
PHS-3.4	3.4.2	Annually ID training & exercises for emergency preparedness, response, recovery, and mitigation partners using the Dept of Homeland Security's Integrated Preparedness Planning process.	Emgcy Mgmt	Number of annual training classes, exercises held and attendee numbers		
PHS-3.4	3.4.3	Develop an annual recurring process to identify short- and long-term resource gaps and needs to ensure that the county remains capable of managing and responding to large-scale emergencies or disasters.	Emgcy Mgmt	Completed by FY 2023 Q3		
PHS-3.4	3.4.4	Identify non-traditional funding sources to fund resource gaps and needs identified in Measure 3.4.3	Emgcy Mgmt	Complete quarterly		



PUBLIC HEALTH & SAFETY OBJECTIVES

Goal 4 – Expand Behavioral Health and Substance Abuse Programs

- Objective PHS 4.1:** Expand public-private partnerships to help remove barriers related to behavioral health access.
- Objective PHS 4.2:** Develop a plan providing education and resources through the Health and Human Services Department.
- Objective PHS 4.3:** Implement an addiction stabilization center in the county that will help to reduce or prevent overdoses and deaths.

Goal 4 – Expand Behavioral Health and Substance Abuse Programs

Objective	M. ID	Measure	Lead	Target	22/23	23/24
PHS-4.1	4.1.1	Pursue public/private partnerships to expand services within Flagler County.	Administration	Number of meetings held annually		
PHS-4.2	4.2.1	Develop a plan for education and resource related services.	Health/Human Services	Plan completed by FY 2026 Q4		
PHS-4.3	4.3.1	Using a public/private partnership begin the process to offer addiction services within Flagler County.	Administration	Open an addiction stabilization center by FY 2027 Q3		

Budget Process Alignment

Strategic planning and budgeting are integral components of good, fiscal management. The Strategic Plan provides direction, while the budget allocates resources to implement the plan. A strategic plan that is not linked to the budget, is an unfunded dream. On the other hand, resource allocation, without big picture thinking would be shortsighted and unresponsive to future conditions. Strategic planning guides the budget process. It provides administration the opportunity to evaluate existing allocations of funds.

Annually, Flagler County will develop initiatives that detail what will be accomplished within the fiscal year. The planning of these initiatives is based off feedback provided by the public through surveys, interpretation of relevant data and trends identified. These initiatives, together with performance measures, provide the strongest links between the operating and capital outlay budgets.

It is significant that the County view the process in this fashion, so we combine top-down and bottom-up input, linking targets and resources to the Strategic Plan.

PERFORMANCE BASED METRICS

The Strategic Plan Initiatives are each designed so that when fully implemented, they will move the County forward towards meeting the Strategic Goals. Key Performance Indicators (KPIs) have been operationalized as metrics to align with the Strategic Goals. The baseline information as of the 2022-23 fiscal year where appropriate will be provided, as well as Targets for future year(s).

The County has adopted the SMARTER goal setting and budget-alignment framework prescribed by the Government Finance Officers Association (GFOA). Targets are set based on a methodology including historical trend analysis; statistical analysis; best practices identified; relevant compliance standards; projections based on both external and internal factors influencing future direction; resource availability; and stakeholder input as consideration toward refinement. Progress will be carefully monitored and regularly reviewed. Targets will be recalibrated annually as needed based on those reviews.





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2022 Strategic Plan



Basis of Budgeting and Requirements

The legal basis for the preparation, adoption, and execution of the county budget is set forth in Chapter 129, Florida Statutes. Legally adopted budgets are required for the Governmental Funds (i.e. the General Fund, Permanent Funds, Special Revenue Funds, Debt Service Funds and Capital Projects Funds). Section 129.01(1), Florida Statutes requires that budgets be adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Accordingly, the budgets for Governmental Funds have been adopted on the modified accrual basis of accounting. Under this approach, revenues are recognized in the accounting period in which they become measurable and available as net current assets. Expenditures are recognized in the accounting period in which goods or services are received and the liability is incurred. Budget for Proprietary Funds are presented in the same manner as Governmental Funds. However, pursuant to GAAP, the Enterprise Funds, and the Internal Service Funds are accounted for on the full accrual basis of accounting. Under this approach, revenues are recognized when they are earned and expenses are recognized when they are incurred. Budget to actual comparisons are not included for financial statement presentation purposes for any of the Proprietary Funds.

In addition to the requirement set forth in Chapter 129 that budgets be adopted in conformity with GAAP, there are a number of additional requirements. The adopted budget for each of the various funds must be balanced with revenues equaling appropriations. All revenues reasonably anticipated from all sources, including taxes to be levied, may be budgeted. 100% of the estimated balances to be brought forward at the beginning of the fiscal year may be budgeted.

On the appropriations side, Chapter 129 permits the creation of the following reserves:

1. A reserve for contingencies in a sum not to exceed 10 percent of the total of the budget.
2. A reserve for cash balance to be carried over for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenues for that year are expected to be available. This reserve may be not more than 20 percent of the total receipts and balances of the budget; provided that for the Debt Service Funds, this reserve may be not more than the total maturities of debt (both principal and interest) that will occur during the ensuing fiscal year, plus the sinking fund requirements, computed on a straight-line basis, for any outstanding obligations to be paid from the fund.
3. A reserve for debt service which may not be greater than the total maturities of debt (both principal and interest) that will occur during the ensuing fiscal year, plus the sinking fund requirements, computed on a straight-line basis, for any outstanding obligations to be paid from the fund.
4. A reserve for future construction and improvements.

(continued on next page)

Basis of Budgeting and Requirements

Budget Amendments:

- The board at any time within a fiscal year may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year
 - Appropriations for expenditures within any fund may be decreased or increased by motion recorded in the minutes if the total appropriations of the fund does not change
 - A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget
 - For an amendment that does change the total appropriations of the fund, the amendment must be authorized by resolution or ordinance following a public hearing
 - The public hearing must be advertised at least 2 days, but not more than 5 days, before the date of the hearing. The advertisement must appear in a newspaper of paid general circulation and must identify the name of the taxing authority, the date, place, and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each fund's appropriations

Annual Budget Process

Q1 Administration

October - November - December

- Prior year Budget is closed
- Administration of newly Adopted Budget, to include publication & public education
- Annual third party audit
- Submit Budget for annual GFOA Distinguished Budget Award

Q2 Preparation

January

- Review current & future State revenue projections
- Review possible legislative impacts
- Compile data that may impact the budget process
- Define the Board's Budget Guidelines for the next fiscal year's budget creation
- Create the ensuing year's budget process calendar

February

- Budget Kick-Off meeting with Departments
- Departmental preparation of budgets

March

- Departments submit budgets
- Department Heads present new & future Capital Projects & Decision Units
- Budget Office reviews to ensure these meet the County's goals, objectives, initiatives, & guidelines per the Strategic Plan

Q3 Review

April - May - June

- Budget review with Department Heads to develop & fine tune the Proposed Budget
- Administrative Budget review with County Administrator
- Receive Preliminary Tax Roll from Property Appraiser's Office
- Constitutional Officers submit their budgets
- Budget workshops held with the Board of County Commissioners regarding the Proposed Budget with the public invited and welcomed

Q4 Adoption

July

- Receive Certified Tax Roll from Property Appraiser's Office
- Submit County Administrator's recommended Tentative Budget to the Board

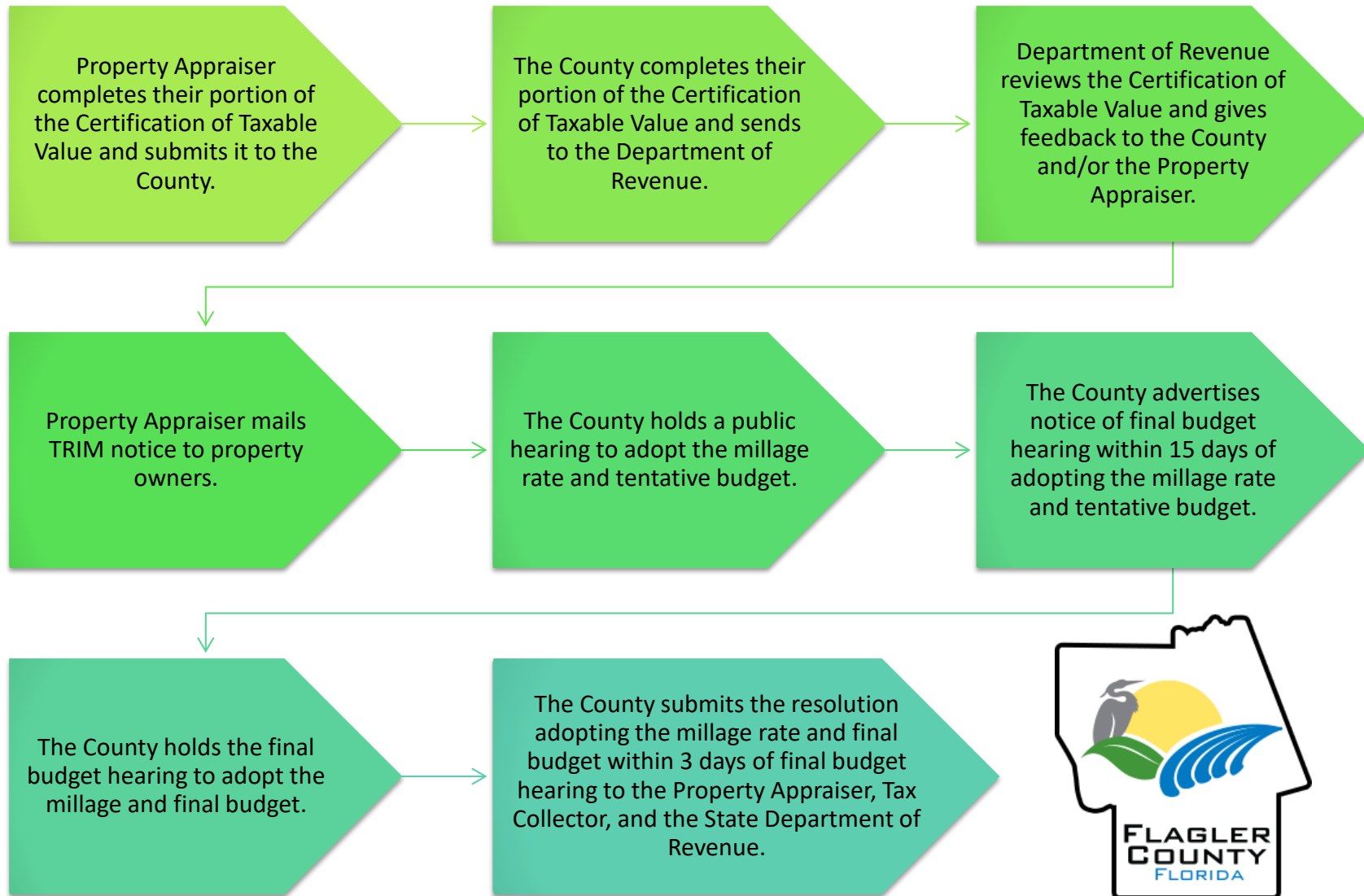
August

- Budget workshops held with the Board of County Commissioners regarding the Tentative Budget

September

- First Public Hearing to adopt Tentative Millage Rates & the Tentative Budget in accordance with the TRIM requirements
- Adopt Special Assessment Rates & Tax Rolls
- Second & Final Public Hearing to adopt the Final Millage Rates & the Final Budget for the upcoming Fiscal Year in accordance with TRIM requirements

TRUTH IN MILLAGE



External (Public) Dates	
Budget Workshop	12/5/22
Budget Workshop	1/17/23
Budget Guidelines & Calendar Presented to BOCC	2/6/23
Budget Workshop for General Fund	6/5/23
Budget Workshop for Constitutionals	6/12/23
Budget Workshop for All Other Funds & CIP	6/19/23
Budget Workshop (if necessary)	6/26/23
FY24 Tentative Budgets Presented to BOCC	7/10/23
Set Proposed Millage Rates	
Announce 1st Public Hearing	
CIP Adoption & Final Proposed Budget Presented to BOCC	8/7/23
Policy Updates	
Budget Workshop (if necessary)	8/21/23
First TRIM Public Hearing to Adopt: Tentative Millage Rates, Assessment Fees, Tentative Budget, and to set Final Public Hearing Date, Time, and Place	9/6/23
Final Public Hearing to Adopt Final Millage	9/18/23

2023 Calendar

BOCC Agenda Meeting Dates in Red

January						
S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February						
S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March						
S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April						
S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May						
S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June						
S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July						
S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August						
S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September						
S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October						
S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November						
S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December						
S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Internal Dates	
1/3/23-1/6/23	1:1 Meetings with Commissioners
2/7/23	CA Kickoff Meeting & Budget Module Open for Entry CA Kickoff with Constitutionals
3/17/23	CIP Year 1 Due
3/20/23	FY24 Budgets, Operating & Capital Outlay, Decision Units, & Performance Measures Due
3/21/23-3/30/23	CA Department Meetings
4/13/23	CIP Year 2-5 Due
5/1/23	Sheriff, Clerk of Circuit Court, & SOE Submit their Certified Budget to BOCC
5/16/23-5/18/23	CA Budget Meetings with all Depts
6/1/23	Property Appraiser Submits Certified Budget to BOCC Preliminary Estimate of Property Tax Value Due from Property Appraiser
7/1/23	Certification of Taxable Value by the Property Appraiser
8/1/23	Tax Collector Submits Certified Budget to BOCC
9/19/23	Submit Budget Adoption Resolutions to Property Appraiser & Tax Collector



Flagler County

BUDGET IN BRIEF



FY 2023-24

VISION: To make Flagler County a vibrant and prosperous community with a focus on exceptional quality of life.
MISSION: To provide high-quality services through a responsive workforce committed to excellence, integrity, in collaboration with the cities and to act as a fiscally responsible steward.

Adopted Millage Rate FY 23-24

Operating Millage:

General Fund	7.9297 mills
Remainder of ESL	0.1250 mills
Total Operating Millage	8.0547 mills

Voted Debt Service:

Series 2016 ESL	0.1250 mills
2015 GO Refunding Bonds	0.1546 mills
Total Voted Debt Service Millage	0.2796 mills

Total Millage 8.3343 mills

Total FTE (Full Time Equivalents)
412.475

(322.10 in General Fund*)

*Does not include 15 SAFER firefighter positions

14.13% ↑

Gross Taxable Value Increase

Existing Properties	\$1,092,036,673
New Construction	699,116,605
Total	1,791,153,278

\$2,084

Property Taxes for a home valued at \$300,000
 (less \$50,000 homestead exemption)
 (based on 8.3343 mills)

AA Credit Rating S&P Global Rating

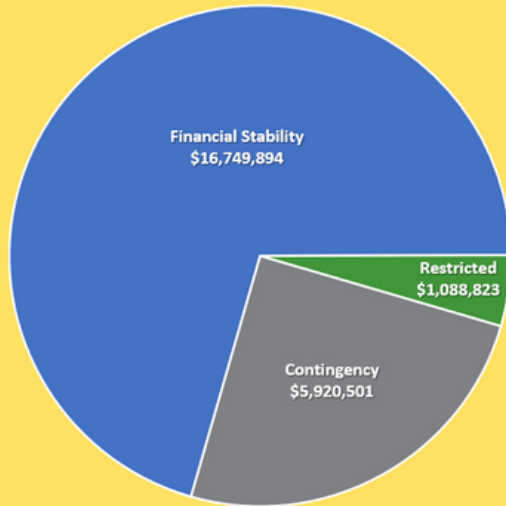
CAPITAL IMPROVEMENTS PLAN HIGHLIGHTS

- Fire Station #62/Administration
- Fire Station #51 Westside
- Wildlife Corridor Tract Acquisitions
- Men's Substance Abuse Treatment Facility
- Nexus Center (Library and Health & Human Svcs)
- Library Book Security/Theft System
- BVLOS unmanned Air System (UAS)
- Parks Augmented Reality
- Old Haw Creek Rd from CR 304 to SR 11
- Princess Place Covered Bridge Shoreline Stabilization
- Russell Landing Boardwalk Repairs
- Energy Plant Cooling Towers
- EOC Roof Hardening
- Various HVAC Replacement
- ADA Projects per Transition Plan
- GSB Flooring & Interior Painting
- Basketball Court Resurfacing at Parks
- Bull Creek Pavilion & Concession Stand

RESERVES

General Fund	\$ 23,759,218
Special Revenue Funds	24,750,286
Debt Service Funds	7,663,721
Capital Project Funds	1,957,070
Enterprise Funds	2,198,543
Internal Service Funds	2,785,312
Total	\$ 63,114,150

GENERAL FUND RESERVES



Financial Stability

- 2/12ths of Operating Revenue
 - Large Scale Emergencies & Protecting Liquidity/Cash Flow
- 3/12ths is the Goal

Restricted

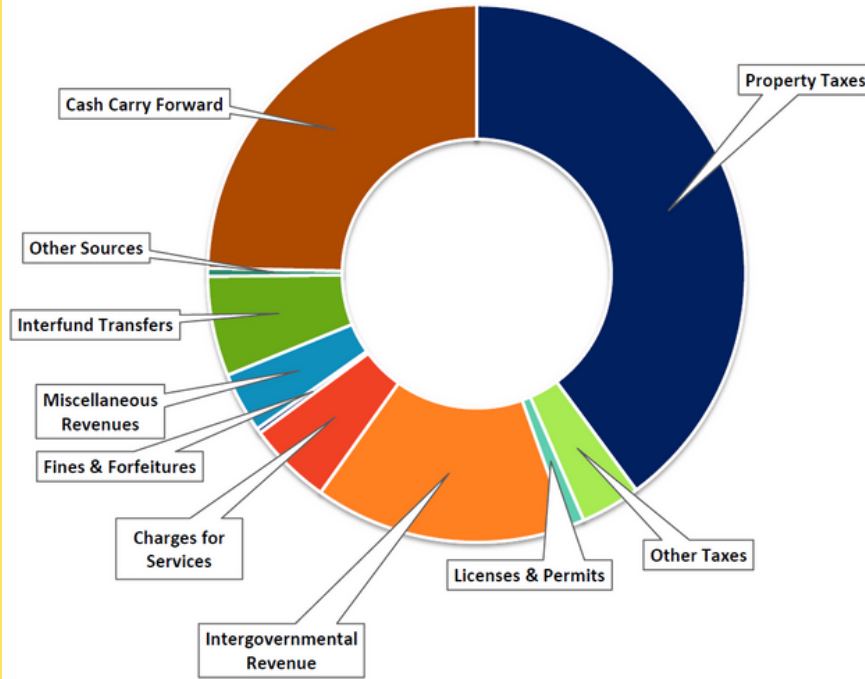
- Library Donation
- DRI Funds
- Personnel Services
- Historic Courthouse HVAC & Roof

Contingency

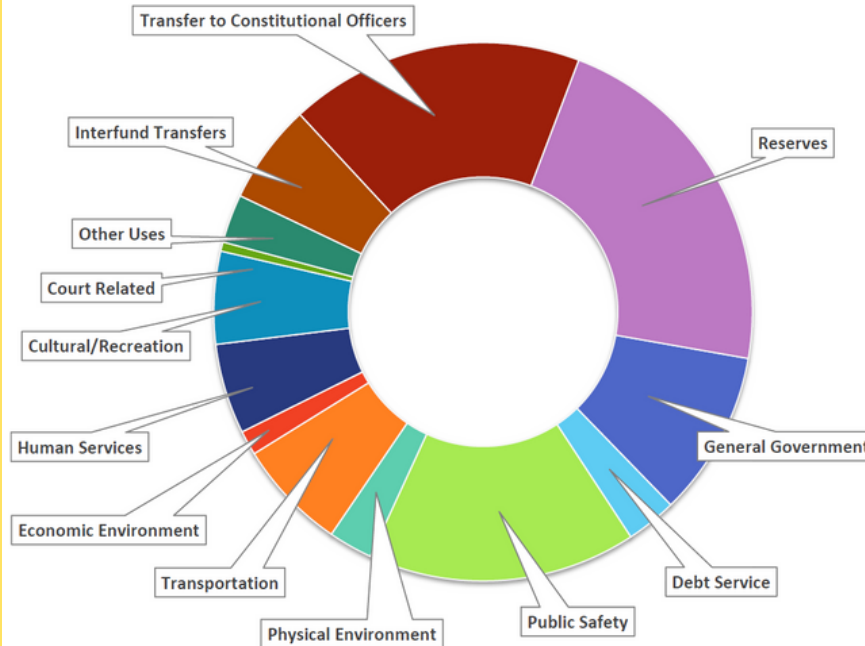
- 5% Operating Reserves

SOURCE & USE OF ALL FUNDS

REVENUES

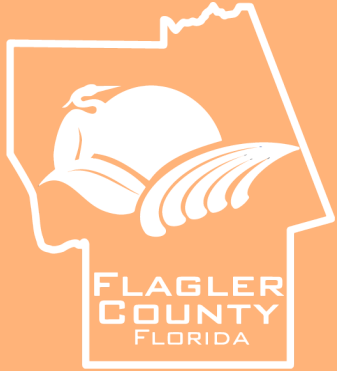


EXPENDITURES



USE OF FUNDS

- Constitutional Officers***
\$50,793,003
 Sheriff, Property Appraiser, Clerk of the Circuit Court & Comptroller, Supervisor of Elections (*not including Tax Collector)
- General Government**
\$28,562,500
 Tax Collector, Administration, Human Resources, IT, Financial Services, Growth Management, Facilities, Fleet
- Public Safety**
\$46,258,082
 Fire/Rescue, EMS, Flight Operations, Emergency Management, Building Dept.
- Transportation**
\$19,056,306
 Airport, Engineering, Public Works, Public Transportation
- Culture & Recreation**
\$15,960,874
 Library, Parks & Recreation, Flagler Beach Lifeguards
- Human Services**
\$15,565,252
 Senior Services, Adult Day Care, Congregate Meals
- Physical Environment**
\$7,609,769
 Solid Waste, Dune Restoration
- Economic Environment**
\$4,231,954
 Economic Opportunity and Development, Housing, Veterans
- Interfund Transfers**
\$17,227,000
 General Capital Projects, Capital Preservation, Public Safety Communications, Drug Court, Teen Court, FCSO Ops Center Debt Service
- Debt Service**
\$8,698,509
 Debt Service
- Other Uses & Court Related**
\$9,961,140
 Other Uses, Court Related
- Reserves**
\$63,114,150



SECTION 1

SUMMARIES

Fund Classifications

Fund	Fund Description	Governmental Funds				Proprietary Funds	
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds
1001	General Fund	✓					
1102	County Transportation Trust		✓				
1103	Emergency Communications E-911		✓				
1104	Daytona North Service District		✓				
1105	Legal Aid Fund		✓				
1106	Law Enforcement Trust		✓				
1107	Law Library		✓				
1108	Court Facilities		✓				
1109	Tourist Development Capital Projects		✓				
1110	Tourist Development Promotions & Advertising		✓				
1111	Tourist Development Beach Restoration		✓				
1112	Constitutional Gas Tax		✓				
1115	IT Replacement Fund		✓				
1117	Environmentally Sensitive Lands		✓				
1119	Environmentally Sensitive Lands 2008		✓				
1120	Utility Regulatory Authority		✓				
1121	Impact Fee - Park D1		✓				
1122	Impact Fee - Park D2		✓				
1123	Impact Fee - Park D3		✓				
1124	Impact Fee - Park D4		✓				
1127	North Malacompra Drainage Basin District		✓				
1128	Grant Special Revenue		✓				
1130	Transportation Impact Fee East- Old		✓				
1131	Transportation Impact Fee West		✓				
1132	Parks Impact Fee Zone 1		✓				
1133	Parks Impact Fee Zone 2		✓				
1134	Parks Impact Fee Zone 3		✓				
1135	Parks Impact Fee Zone 4		✓				
1137	Transportation Impact Fee New East		✓				
1141	Economic Development		✓				
1143	State Housing Initiatives Partnership Program (SHIP)		✓				
1152	CDBG-Neighborhood Stabilization Program		✓				
1153	CDBG-Urban Development		✓				

(continued on next page)

Fund Classifications

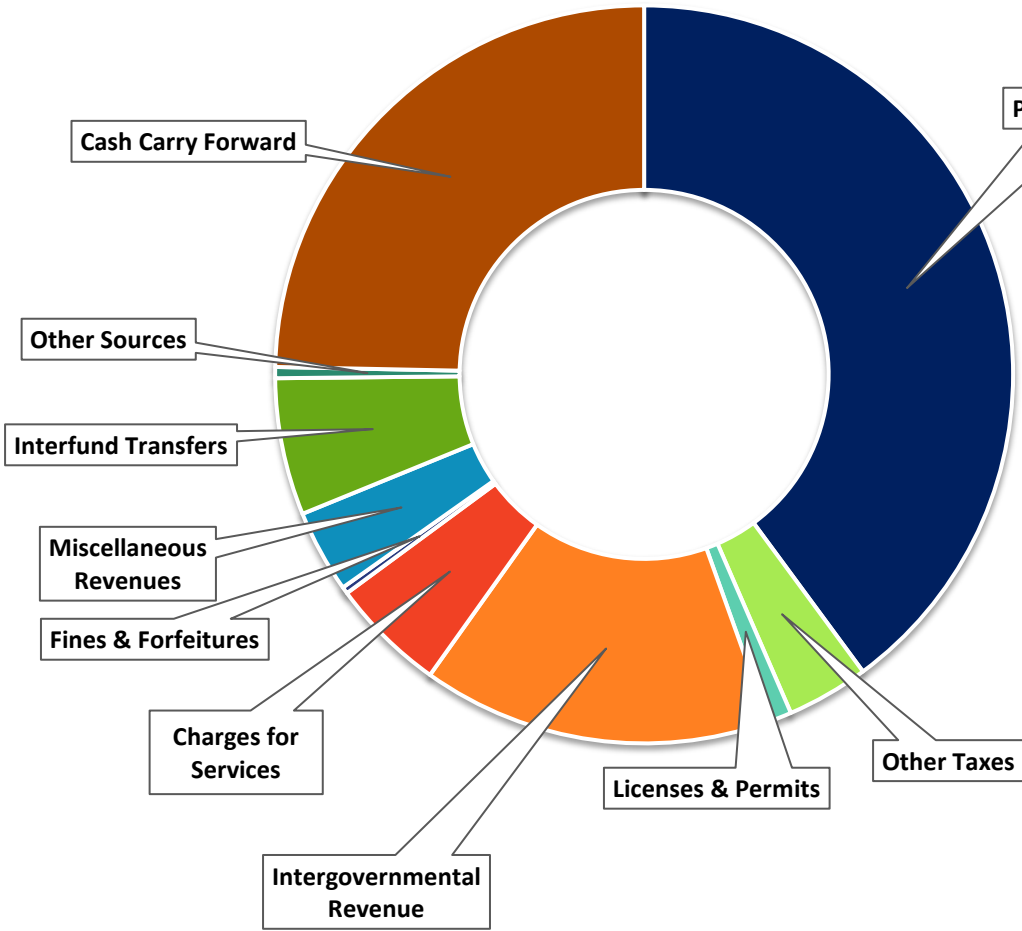
Fund	Fund Description	Governmental Funds				Proprietary Funds	
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds
1154	Impact Fee - Transport D1		✓				
1155	Impact Fee - Transport D2		✓				
1156	Impact Fee - LE Trust		✓				
1157	Impact Fee - Fire Rescue Trust		✓				
1158	Impact Fee - EMS Trust		✓				
1159	Impact Fee - Library Trust		✓				
1175	Bimini Gardens MSTU		✓				
1177	Espanola Special Assessment		✓				
1178	Rima Ridge Special Assessment		✓				
1180	Municipal Services		✓				
1181	Building Department		✓				
1182	Public Safety Communication Network		✓				
1184	Disaster Relief		✓				
1185	Federal Relief		✓				
1187	Capital Preservation		✓				
1192	Domestic Violence		✓				
1193	Alcohol & Drug Abuse Trust		✓				
1194	Court Innovations/Technology		✓				
1195	Juvenile Diversion		✓				
1196	Crime Prevention		✓				
1197	Court Innovations		✓				
1198	Teen Court		✓				
1211	Judicial Center Bond Sink			✓			
1212	Bond- Cap Imp Ref Rev 2015			✓			
1213	Bond-Taxable Spec Assessment Rev S18			✓			
1214	Bond-Taxable Spec Assessment Rev S18B			✓			
1215	Bond Cap Imp Rev S2020			✓			
1219	Environmentally Sensitive Lands 2008			✓			
1220	Bond TDT Revenue Series 2017			✓			
1221	Bond Grant Anticipated Note S2020			✓			

(continued on next page)

Fund Classifications

Fund	Fund Description	Governmental Funds				Proprietary Funds	
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds
1307	Beachfront Parks Capital				✓		
1308	Beachfront Park Maintenance				✓		
1311	1/2 Cent Discretionary Sales Tax				✓		
1312	2015 Capital Improvements Bond				✓		
1314	CPF-Taxable Special Assessment Revenue Series 2018B				✓		
1315	CPF-New Sheriff Op Center				✓		
1316	General Capital Projects				✓		
1318	Marineland Acres Drainage Basin District				✓		
1319	2008 ESL Referendum				✓		
1320	CPF - Beach Renourishment				✓		
1401	Airport					✓	
1402	Sanitary Landfill					✓	
1404	Beverly Beach Utilities					✓	
1405	Residential Solid Waste Collection					✓	
1407	Plantation Bay Utilities					✓	
1408	Old Kings Road Landfill					✓	
1409	Construction & Demolition Debris Landfill					✓	
1410	Bunnell Landfill					✓	
1501	Health Insurance						✓
1502	Risk Fund						✓

Source of All Funds



Revenues	Amount	Percent
Property Taxes*	\$ 114,516,898	39.90%
Other Taxes	10,316,558	3.59%
Licenses & Permits	2,986,487	1.04%
Intergovernmental Revenue	43,982,885	15.32%
Charges for Services	14,491,164	5.05%
Fines & Forfeitures	858,000	0.30%
Miscellaneous Revenues	10,425,030	3.63%
Interfund Transfers	17,227,000	6.00%
Other Sources	1,397,292	0.49%
Cash Carry Forward	70,837,225	24.68%
Total Revenues	\$ 287,038,539	100.00%

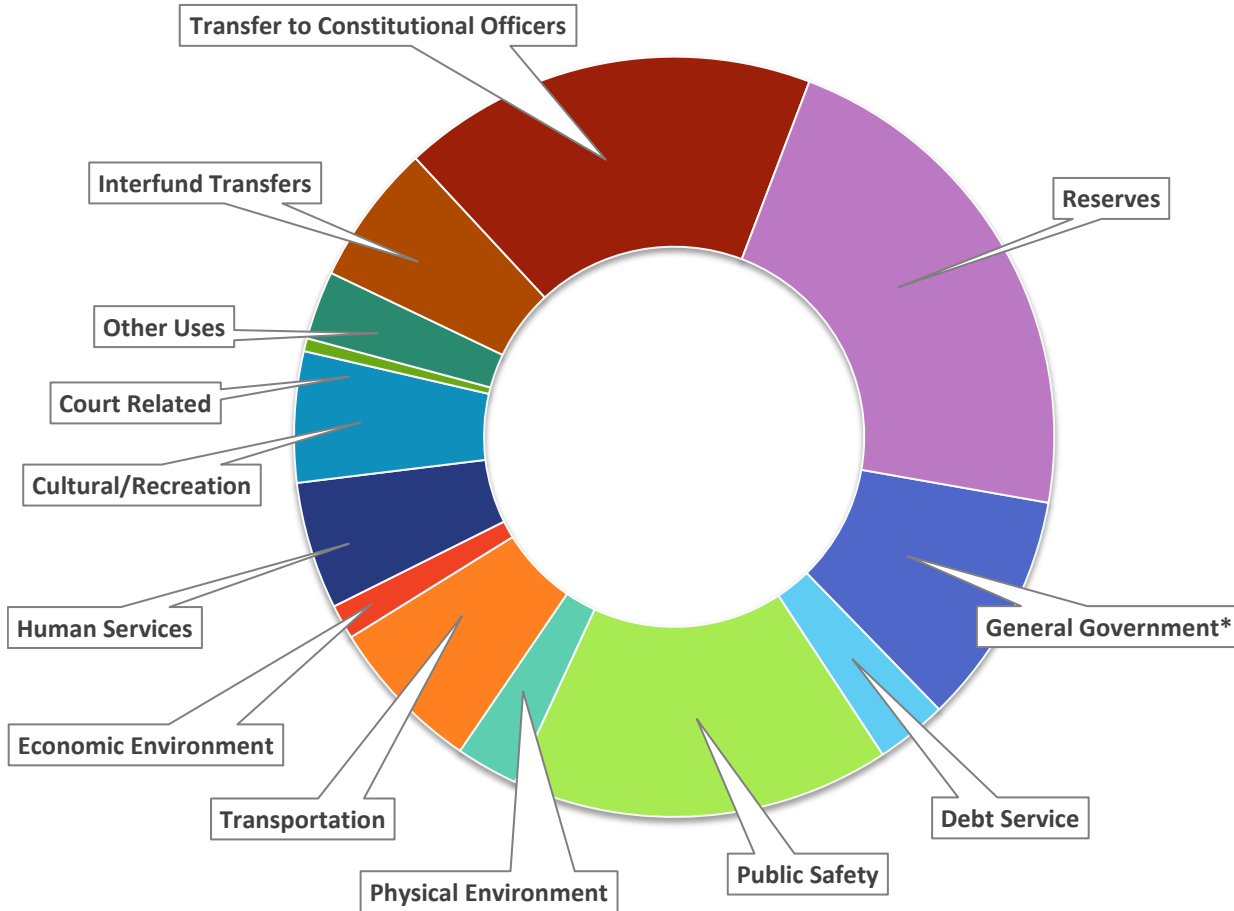
*Property Taxes budgeted at 95%

Total adopted revenues for fiscal year 2023-24 are \$287,038,539 which is an increase of \$65,067,874 from the Adopted Fiscal Year 2022-23 budget. The pie chart above details the sources of funds included in the Adopted Fiscal Year 2023-24 budget.

Flagler County is providing a Cash Carry Forward balance of \$70,837,225. Although the amount is 24.68% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	\$ 31,815,239	44.91%
Special Revenues Funds	23,758,309	33.54%
Debt Service Funds	8,230,600	11.62%
Capital Project Funds	3,230,616	4.56%
Enterprise Funds	2,187,049	3.09%
Internal Service Funds	1,615,412	2.28%
Total Cash Carry Forward	\$ 70,837,225	100.00%

Use of All Funds



Expenditures	Amount	Percent
General Government*	\$ 28,562,500	9.95%
Debt Service	8,698,509	3.03%
Public Safety	46,258,082	16.12%
Physical Environment	7,609,769	2.65%
Transportation	19,056,306	6.64%
Economic Environment	4,231,954	1.47%
Human Services	15,565,252	5.42%
Cultural/Recreation	15,960,874	5.56%
Court Related	1,585,482	0.55%
Other Uses	8,375,658	2.92%
Interfund Transfers	17,227,000	6.00%
Transfer to Constitutional Officers	50,793,003	17.70%
Reserves	63,114,150	21.99%
Total Expenditures	\$ 287,038,539	100.00%

* Includes \$4,160,000 as Tax Collector is a Fee Officer

The pie chart above is a summary of the uses of funds (as included in the Adopted Fiscal Year 2023-2024 budget) by major functional category. Detail of expenditures by department or fund is included within the budget document.

Reserves include reserves for contingencies, reserves for cash carried forward, reserves for debt service and reserves for capital outlay. Funds in special purpose funds such as impact fee funds are frequently budgeted in a reserve for future capital outlay until specific purposes for their use are determined.

Reserves		
General Fund	\$ 23,759,218	37.64%
Special Revenues Funds	24,750,286	39.22%
Debt Service Funds	7,663,721	12.14%
Capital Project Funds	1,957,070	3.10%
Enterprise Funds	2,198,543	3.48%
Internal Service Funds	2,785,312	4.41%
Total Reserves	\$ 63,114,150	100.00%

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1001	General Fund				
	Revenues				
	Taxes	\$ 77,045,921	\$ 83,146,243	\$ 95,479,083	\$ 108,957,519
	Other Taxes	5,355	2,713	213,297	243,421
	Licenses & Permits	33,319	33,155	30,000	251,487
	Intergovernmental Revenue	5,608,320	13,978,966	3,686,055	4,945,535
	Charges for Services	4,631,007	5,397,759	5,183,000	5,243,550
	Fines & Forfeitures	91,456	40,683	40,500	36,500
	Miscellaneous Revenue	1,336,564	1,274,111	323,564	719,636
	Excess Fees	1,531,908	1,924,195	1,050,000	1,350,937
	Other Sources	47,720	121,818	197,098	36,320
	Interfund Transfer	0	0	0	1,500,000
	Cash Carry Forward	0	0	26,536,537	31,815,239
	Total Revenues	\$ 90,331,570	\$ 105,919,643	\$ 132,739,134	\$ 155,100,144
	Expenditures				
	General Government*	18,470,407	20,307,081	24,408,197	26,353,998
	Public Safety	16,281,119	16,297,798	19,637,474	25,303,319
	Physical Environment	264,728	350,254	398,190	472,070
	Transportation	3,200,114	2,962,694	3,543,252	3,867,837
	Debt Service	1,041,536	0	85,000	335,000
	Economic Environment	277,021	305,254	347,118	385,048
	Human Services	4,405,193	4,291,233	5,206,220	5,537,898
	Culture/Recreation	4,115,449	4,016,760	4,925,177	5,147,374
	Transfer to Constitutional Officers	33,521,422	35,710,900	42,250,358	47,793,003
	Court Related	339,248	356,768	359,913	471,007
	Interfund Transfers	2,812,422	13,330,706	5,035,730	15,704,372
	Non-Operating	0	0	0	0
	Reserves	0	0	26,542,505	23,729,218
	Total Expenditures	\$ 84,728,659	\$ 97,929,448	\$ 132,739,134	\$ 155,100,144

* Includes Tax Collector as they are a Fee Officer

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1102	<u>County Transportation Trust</u>				
	Revenues				
	Other Taxes	1,076,517	1,029,421	1,038,636	1,049,682
	Intergovernmental Revenue	1,877,805	1,966,695	1,975,487	1,987,413
	Charges for Services	556,823	53,362	177,000	225,671
	Miscellaneous Revenue	7,242	265,779	5,000	4,500
	Cash Carry Forward	0	0	3,046,414	2,817,160
	Total Revenues	\$ 3,518,387	\$ 3,315,257	\$ 6,242,537	\$ 6,084,426
	Expenditures				
	Transportation	2,601,791	3,142,219	4,202,144	4,104,540
	Interfund Transfer	83,587	0	0	0
	Reserves	0	0	2,040,393	1,979,886
	Total Expenditures	\$ 2,685,378	\$ 3,142,219	\$ 6,242,537	\$ 6,084,426
Fund 1103	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	638,530	737,736	545,000	637,837
	Charges for Services	200	250	300	200
	Miscellaneous Revenue	32,906	(1,418)	1,000	1,500
	Cash Carry Forward	0	0	324,148	271,246
	Total Revenues	\$ 671,636	\$ 736,568	\$ 870,448	\$ 910,783
	Expenditures				
	Public Safety	605,649	710,848	823,084	910,783
	Reserves	0	0	47,364	0
	Total Expenditures	\$ 605,649	\$ 710,848	\$ 870,448	\$ 910,783
Fund 1104	<u>Daytona North Service District</u>				
	Revenues				
	Licenses & Permits	261,987	256,606	260,000	260,000
	Miscellaneous Revenue	895	174	200	5,000
	Excess Fees	1,202	1,351	1,200	1,200
	Cash Carry Forward	0	0	262,377	43,871
	Total Revenues	\$ 264,084	\$ 258,130	\$ 523,777	\$ 310,071
	Expenditures				
	General Government	19,413	20,681	34,450	34,450
	Transportation	511,267	72,429	226,950	275,621
	Reserves	0	0	262,377	0
	Total Expenditures	\$ 530,680	\$ 93,110	\$ 523,777	\$ 310,071

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	19,315	17,781	20,625	18,500
	Miscellaneous Revenue	24	19	25	25
	Interfund Transfers	29,324	27,074	24,424	26,549
	Total Revenues	\$ 48,663	\$ 44,874	\$ 45,074	\$ 45,074
	Expenditures				
	Interfund Transfer	3,591	1,424	0	0
	Court Related	45,071	33,809	45,074	45,074
	Total Expenditures	\$ 45,071	\$ 33,809	\$ 45,074	\$ 45,074
Fund 1106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	60,207	87,123	31,000	60,000
	Miscellaneous Revenue	42	261	150	200
	Cash Carry Forward	0	0	50,766	36,367
	Total Revenues	\$ 60,249	\$ 87,384	\$ 81,916	\$ 96,567
	Expenditures				
	Public Safety	21,519	48,453	81,916	96,567
	Total Expenditures	\$ 21,519	\$ 48,453	\$ 81,916	\$ 96,567
Fund 1107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	19,367	17,812	19,500	18,000
	Miscellaneous Revenue	16	12	20	20
	Total Revenues	\$ 19,383	\$ 17,824	\$ 19,520	\$ 18,020
	Expenditures				
	Interfund Transfers	4,709	161	0	4,598
	Court Related	14,740	16,247	19,520	13,422
	Total Expenditures	\$ 19,449	\$ 16,408	\$ 19,520	\$ 18,020
Fund 1108	<u>Court Facilities</u>				
	Revenues				
	Fines & Forfeitures	173,447	171,926	171,600	172,000
	Miscellaneous Revenue	86	924	75	500
	Cash Carry Forward	0	0	0	192,465
	Total Revenues	\$ 173,533	\$ 172,851	\$ 171,675	\$ 364,965
	Expenditures				
	General Government Services	0	0	0	
	Court Related	134,636	106,544	112,400	190,607
	Reserves	0		59,275	174,358
	Total Expenditures	\$ 134,636	\$ 106,544	\$ 171,675	\$ 364,965

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	721,701	886,443	800,000	850,000
	Miscellaneous Revenue	5,078	(17,996)	1,500	15,000
	Excess Fees	4,968	7,423	0	0
	Cash Carry Forward	0	0	2,981,121	4,057,682
	Total Revenues	\$ 731,747	\$ 875,871	\$ 3,782,621	\$ 4,922,682
	Expenditures				
	Culture/Recreation	112,800	87,225	52,470	30,500
	Interfund Transfers	427,115	0	0	0
	Reserves	0	0	3,730,151	4,892,182
	Total Expenditures	\$ 539,915	\$ 87,225	\$ 3,782,621	\$ 4,922,682
Fund 1110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	2,165,103	2,659,329	2,400,000	2,550,000
	Miscellaneous Revenue	20,976	(12,774)	2,500	15,000
	Excess Fees	14,903	22,270	0	0
	Cash Carry Forward	0	0	2,667,357	1,220,007
	Total Revenues	\$ 2,200,982	\$ 2,668,826	\$ 5,069,857	\$ 3,785,007
	Expenditures				
	Economic Environment	1,522,715	1,772,876	2,116,911	2,158,032
	Reserves	0	0	2,952,946	1,626,975
	Total Expenditures	\$ 1,522,715	\$ 1,772,876	\$ 5,069,857	\$ 3,785,007
Fund 1111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	721,701	886,443	800,000	850,000
	Intergovernmental Revenue	6,730	125,037	0	0
	Miscellaneous Revenue	5,294	(3,959)	1,000	3,000
	Excess Fees	4,968	7,423	0	0
	Cash Carry Forward	0	0	830,568	809,067
	Total Revenues	\$ 738,693	\$ 1,014,945	\$ 1,631,568	\$ 1,662,067
	Expenditures				
	Physical Environment	281,115	587,455	24,000	385,000
	Interfund Transfers	4,761,732	660,524	704,330	0
	Reserves	0	0	903,238	1,277,067
	Total Expenditures	\$ 5,042,847	\$ 1,247,979	\$ 1,631,568	\$ 1,662,067

Revenues & Expenditures/Expenses Summary by Fund

Revenues & Expenditures/Expenses Summary by Fund					
Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1112	Constitutional Gas Tax				
	Revenues				
	Intergovernmental Revenue	138,099	8,022,608	0	5,823,415
	Miscellaneous Revenue	8,005	(8,999)	105,565	107,565
	Interfund Transfer	0	0	0	1,014,660
	Cash Carry Forward	0	0	104,250	151,259
	Total Revenues	\$ 146,104	\$ 8,013,610	\$ 209,815	\$ 7,096,899
	Expenditures				
	Transportation	1,871,271	9,388,548	3,000	6,841,075
	Reserves	0	0	206,815	255,824
	Total Expenditures	\$ 1,871,271	\$ 9,388,548	\$ 209,815	\$ 7,096,899
Fund 1115	IT Replacement Fund				
	Revenues				
	Interfund Transfer	0	0	0	335,556
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 335,556
	Expenditures				
	General Government	0	0	0	335,556
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 335,556
Fund 1117	Environmentally Sensitive Lands				
	Revenues				
	Miscellaneous Revenue	225	(605)	50	100
	Cash Carry Forward	0	0	134,497	64,164
	Total Revenues	\$ 225	\$ (605)	\$ 134,547	\$ 64,264
	Expenditures				
	Physical Environment	583	3,099	625	25,625
	Reserves	0	0	133,922	38,639
	Total Expenditures	\$ 583	\$ 3,099	\$ 134,547	\$ 64,264
Fund 1119	Environmentally Sensitive Lands 2008				
	Revenues				
	Ad Valorem Taxes	1,184,823	1,294,089	1,505,087	1,717,554
	Miscellaneous Revenue	6,388	(25,194)	1,500	2,000
	Cash Carry Forward	0	0	5,370,085	6,420,930
	Total Revenues	\$ 1,191,211	\$ 1,268,895	\$ 6,876,672	\$ 8,140,484
	Expenditures				
	Physical Environment	1,564	9,563	26,450	39,000
	Reserves	0	0	6,850,222	8,101,484
	Total Expenditures	\$ 1,564	\$ 9,563	\$ 6,876,672	\$ 8,140,484

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1120	<u>Utility Regulatory Authority</u>				
	Revenues				
	Miscellaneous Revenue	54	58	50	50
	Cash Carry Forward	0	0	22,218	22,286
	Total Revenues	\$ 54	\$ 58	\$ 22,268	\$ 22,336
	Expenditures				
	Reserves	0	0	22,268	22,336
	Total Expenditures	\$ 0	\$ 0	\$ 22,268	\$ 22,336
Fund 1121	<u>Impact Fee - Park D1</u>				
	Revenues				
	Intergovernmental Revenue	0	23,885	0	30,000
	Miscellaneous Revenue	0	19	0	30
	Cash Carry Forward	0	0	0	53,880
	Total Revenues	\$ 0	\$ 23,905	\$ 0	\$ 83,910
	Expenditures				
	Culture/Recreation	0	0	0	100
	Reserves	0	0	0	83,810
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 83,910
Fund 1122	<u>Impact Fee - Park D2</u>				
	Revenues				
	Intergovernmental Revenue	0	3,814	0	5,500
	Miscellaneous Revenue	0	3	0	10
	Cash Carry Forward	0	0	0	9,277
	Total Revenues	\$ 0	\$ 3,817	\$ 0	\$ 14,787
	Expenditures				
	Culture/Recreation	0	0	0	100
	Reserves	0	0	0	14,687
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 14,787
Fund 1123	<u>Impact Fee - Park D3</u>				
	Revenues				
	Intergovernmental Revenue	0	19,167	0	15,000
	Miscellaneous Revenue	0	21	0	30
	Cash Carry Forward	0	0	0	34,163
	Total Revenues	\$ 0	\$ 19,188	\$ 0	\$ 49,193
	Expenditures				
	Culture/Recreation	0	0	0	100
	Reserves	0	0	0	49,093
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 49,193

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1124	<u>Impact Fee - Park D4</u>				
	Revenues				
	Intergovernmental Revenue	0	19,685	0	25,000
	Miscellaneous Revenue	0	14	0	30
	Cash Carry Forward	0	0	0	42,675
	Total Revenues	\$ 0	\$ 19,700	\$ 0	\$ 67,705
	Expenditures				
	Culture/Recreation	0	0	0	59,581
	Reserves	0	0	0	8,124
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 67,705
Fund 1127	<u>North Malacompra Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	35,100	35,023	35,000	33,500
	Miscellaneous Revenue	847	(776)	60	800
	Excess Fees	161	184	160	185
	Cash Carry Forward	0	0	205,393	237,692
	Total Revenues	\$ 36,108	\$ 34,432	\$ 240,613	\$ 272,177
	Expenditures				
	Physical Environment	3,187	3,189	3,460	3,460
	Reserves	0	0	237,153	268,717
	Total Expenditures	\$ 3,187	\$ 3,189	\$ 240,613	\$ 272,177
Fund 1128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	323,979	1,403,240	1,450,006	1,506,007
	Miscellaneous Revenue	28	620	0	0
	Interfund Transfer	16,042	100,846	0	49,500
	Total Revenues	\$ 340,049	\$ 1,504,706	\$ 1,450,006	\$ 1,555,507
	Expenditures				
	Public Safety	337,306	1,077,477	1,450,006	1,060,507
	Transportation	0	0	0	495,000
	Human Services	0	331,362	0	0
	Culture/Recreation	11,848	14,166	0	0
	Total Expenditures	\$ 349,154	\$ 1,423,006	\$ 1,450,006	\$ 1,555,507

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1130	Transportation Impact Fee East - Old				
	Revenues				
	Miscellaneous Revenue	4,004	(11,268)	3,800	6,000
	Cash Carry Forward	0	0	2,350,532	3,519
	Total Revenues	\$ 4,004	\$ (11,268)	\$ 2,354,332	\$ 9,519
	Expenditures				
	Transportation	99,098	22,402	2,100	2,100
	Reserves	0	0	2,352,232	7,419
	Total Expenditures	\$ 99,098	\$ 22,402	\$ 2,354,332	\$ 9,519
Fund 1131	Transportation Impact Fee West				
	Revenues				
	Miscellaneous Revenue	232	(651)	200	200
	Cash Carry Forward	0	0	98,592	99,236
	Total Revenues	\$ 232	\$ (651)	\$ 98,792	\$ 99,436
	Expenditures				
	Transportation	58	80	250	250
	Reserves	0	0	98,542	99,186
	Total Expenditures	\$ 58	\$ 80	\$ 98,792	\$ 99,436
Fund 1132	Parks Impact Fee Zone 1				
	Revenues				
	Licenses & Permits	115,664	144,097	90,000	0
	Miscellaneous Revenue	0	(1,523)	100	100
	Cash Carry Forward	0	0	261,604	205,811
	Total Revenues	\$ 115,664	\$ 142,574	\$ 351,704	\$ 205,911
	Expenditures				
	Culture/Recreation	19,471	55,900	300,150	150
	Reserves	0	0	51,554	205,761
	Total Expenditures	\$ 19,471	\$ 55,900	\$ 351,704	\$ 205,911
Fund 1133	Parks Impact Fee Zone 2				
	Revenues				
	Licenses & Permits	0	7,676	0	0
	Miscellaneous Revenue	50	7,570	100	100
	Cash Carry Forward	0	0	29,222	7,704
	Total Revenues	\$ 50	\$ 15,246	\$ 29,322	\$ 7,804
	Expenditures				
	Culture/Recreation	39	48	75	75
	Reserves	0	0	29,247	7,729
	Total Expenditures	\$ 39	\$ 48	\$ 29,322	\$ 7,804

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Licenses & Permits	15,091	23,445	17,000	0
	Miscellaneous Revenue	0	(651)	250	250
	Cash Carry Forward	0	0	154,804	179,046
	Total Revenues	\$ 15,091	\$ 22,794	\$ 172,054	\$ 179,296
	Expenditures				
	Culture/Recreation	61	77	150	150
	Reserves	0	0	171,904	179,146
	Total Expenditures	\$ 61	\$ 77	\$ 172,054	\$ 179,296
Fund 1135	<u>Parks Impact Fee Zone 4</u>				
	Revenues				
	Licenses & Permits	31,583	24,809	25,000	0
	Miscellaneous Revenue	0	(366)	300	300
	Cash Carry Forward	0	0	102,143	344
	Total Revenues	\$ 31,583	\$ 24,443	\$ 127,443	\$ 644
	Expenditures				
	Culture/Recreation	51	56	125,125	644
	Reserves	0	0	2,318	0
	Total Expenditures	\$ 51	\$ 56	\$ 127,443	\$ 644
Fund 1137	<u>Transportation Impact Fee East - New</u>				
	Revenues				
	Miscellaneous Revenue	1,394	(4,135)	1,300	1,400
	Cash Carry Forward	0	0	851,168	78,111
	Total Revenues	\$ 1,394	\$ (4,135)	\$ 852,468	\$ 79,511
	Expenditures				
	Transportation	238	288	550	500
	Reserves	0	0	851,918	79,011
	Total Expenditures	\$ 238	\$ 288	\$ 852,468	\$ 79,511
Fund 1141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	319	474	250	1,000
	Cash Carry Forward	0	0	169,606	150,825
	Total Revenues	\$ 319	\$ 474	\$ 169,856	\$ 151,825
	Expenditures				
	Economic Environment	12,806	12,796	169,856	151,825
	Total Expenditures	\$ 12,806	\$ 12,796	\$ 169,856	\$ 151,825

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1143	<u>State Housing Initiatives Partnership Program (SHIP)</u>				
	Revenues				
	Intergovernmental Revenue	719,373	1,185,846	1,156,435	1,438,115
	Miscellaneous Revenue	220,962	120,421	77,500	6,700
	Interfund Transfer	68,232	0	0	0
	Cash Carry Forward	0	0	636,631	0
	Total Revenues	\$ 1,008,567	\$ 1,306,267	\$ 1,870,566	\$ 1,444,815
	Expenditures				
	Economic Environment	759,917	472,672	1,870,566	1,444,815
	Total Expenditures	\$ 759,917	\$ 472,672	\$ 1,870,566	\$ 1,444,815
Fund 1152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Miscellaneous Revenue	29,550	0	0	0
	Cash Carry Forward	0	0	50,518	50,518
	Total Revenues	\$ 29,550	\$ 0	\$ 50,518	\$ 50,518
	Expenditures				
	Economic Environment	0	0	50,518	50,518
	Total Expenditures	\$ 0	\$ 0	\$ 50,518	\$ 50,518
Fund 1153	<u>CDBG-Urban Development</u>				
	Revenues				
	Cash Carry Forward	0	0	0	42,000
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 42,000
	Expenditures				
	Economic Environment	0	0	0	42,000
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 42,000
Fund 1154	<u>Impact Fee - Transport D1</u>				
	Revenues				
	Intergovernmental Revenue	0	234,805	0	200,000
	Miscellaneous Revenue	0	(433)	0	1,000
	Cash Carry Forward	0	0	0	410,165
	Total Revenues	\$ 0	\$ 234,372	\$ 0	\$ 611,165
	Expenditures				
	Transportation	0	0	0	1,000
	Reserves	0	0	0	610,165
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 611,165

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1155	<u>Impact Fee - Transport D2</u>				
	Revenues				
	Intergovernmental Revenue	0	81,118	0	70,000
	Miscellaneous Revenue	0	(97)	0	100
	Cash Carry Forward	0	0	0	150,319
	Total Revenues	\$ 0	\$ 81,021	\$ 0	\$ 220,419
	Expenditures				
	Transportation	0	0	0	1,000
	Reserves	0	0	0	219,419
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 220,419
Fund 1156	<u>Impact Fee - LE Trust</u>				
	Revenues				
	Intergovernmental Revenue	0	47,660	0	55,500
	Miscellaneous Revenue	0	41	0	55
	Cash Carry Forward	0	0	0	103,357
	Total Revenues	\$ 0	\$ 47,701	\$ 0	\$ 158,912
	Expenditures				
	Public Safety	0	0	0	100
	Reserves	0	0	0	158,812
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 158,912
Fund 1157	<u>Impact Fee - Fire Rescue Trust</u>				
	Revenues				
	Intergovernmental Revenue	0	163,455	0	167,000
	Miscellaneous Revenue	0	(184)	0	850
	Cash Carry Forward	0	0	0	326,417
	Total Revenues	\$ 0	\$ 163,271	\$ 0	\$ 494,267
	Expenditures				
	Public Safety	0	0	0	100
	Reserves	0	0	0	494,167
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 494,267

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1158	<u>Impact Fee - EMS Trust</u>				
	Revenues				
	Intergovernmental Revenue	0	13,586	0	15,110
	Miscellaneous Revenue	0	12	0	10
	Cash Carry Forward	0	0	0	28,718
	Total Revenues	\$ 0	\$ 13,598	\$ 0	\$ 43,838
	Expenditures				
	Public Safety	0	0	0	100
	Reserves	0	0	0	43,738
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 43,838
Fund 1159	<u>Impact Fee - Library Trust</u>				
	Revenues				
	Intergovernmental Revenue	0	58,487	0	65,000
	Miscellaneous Revenue	0	(110)	0	85
	Cash Carry Forward	0	0	0	225,263
	Total Revenues	\$ 0	\$ 58,377	\$ 0	\$ 290,348
	Expenditures				
	Culture/Recreation	0	0	0	200,100
	Reserves	0	0	0	90,248
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 290,348
Fund 1175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Licenses and Permits	5,350	5,074	5,400	5,300
	Miscellaneous Revenue	103	125	25	100
	Excess Fees	25	27	0	25
	Cash Carry Forward	0	0	48,822	33,828
	Total Revenues	\$ 5,478	\$ 5,225	\$ 54,247	\$ 39,253
	Expenditures				
	General Government	166	160	325	160
	Transportation	332	15,180	53,922	39,093
	Total Expenditures	\$ 498	\$ 15,340	\$ 54,247	\$ 39,253

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,340	1,574	1,300	1,400
	Intergovernmental Revenue	0	5,057	0	0
	Miscellaneous Revenue	52	56	20	50
	Excess Fees	6	8	6	10
	Cash Carry Forward	0	0	27,783	18,514
	Total Revenues	\$ 1,398	\$ 6,696	\$ 29,109	\$ 19,974
	Expenditures				
	Human Services	289	5,349	29,109	19,974
	Total Expenditures	\$ 289	\$ 5,349	\$ 29,109	\$ 19,974
Fund 1178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,436	2,040	2,400	2,300
	Intergovernmental Revenue	204	6,155	0	0
	Miscellaneous Revenue	101	107	60	100
	Excess Fees	11	11	15	15
	Cash Carry Forward	0	0	40,316	34,768
	Total Revenues	\$ 2,752	\$ 8,312	\$ 42,791	\$ 37,183
	Expenditures				
	Human Services	519	6,468	6,370	7,380
	Reserves	0	0	36,421	29,803
	Total Expenditures	\$ 519	\$ 6,468	\$ 42,791	\$ 37,183
Fund 1180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	108,135	93,098	90,000	90,000
	Intergovernmental Revenue	177,854	115,035	60,000	60,000
	Charges for Services	447,768	501,365	485,500	485,500
	Fines & Forfeitures	5	30	0	0
	Miscellaneous Revenue	17,049	9,601	12,500	12,500
	Other Sources	0	9,186	0	0
	Cash Carry Forward	0	0	1,040,214	1,260,283
	Total Revenues	\$ 750,811	\$ 728,315	\$ 1,688,214	\$ 1,908,283
	Expenditures				
	General Government	452,694	456,282	834,741	1,003,957
	Public Safety	68,061	59,311	109,571	219,177
	Physical Environment	50,000	0	0	0
	Interfund Transfer	31,361	0	0	0
	Reserves	0	0	743,902	685,149
	Total Expenditures	\$ 602,116	\$ 515,593	\$ 1,688,214	\$ 1,908,283

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	1,512,769	1,834,174	1,474,500	1,474,500
	Charges for Services	2,370	2,236	2,000	2,000
	Fines & Forfeitures	3,214	12,337	2,000	2,000
	Miscellaneous Revenue	8,871	(6,524)	2,300	2,300
	Other Sources	0	4,091	0	0
	Cash Carry Forward	0	0	1,193,295	1,548,005
	Total Revenues	\$ 1,527,224	\$ 1,846,315	\$ 2,674,095	\$ 3,028,805
	Expenditures				
	Public Safety	1,267,969	1,661,481	1,792,329	2,028,029
	Reserves	0	0	881,766	1,000,776
	Total Expenditures	\$ 1,267,969	\$ 1,661,481	\$ 2,674,095	\$ 3,028,805
Fund 1182	<u>Public Safety Communication Network</u>				
	Revenues				
	Charges for Services	562,797	578,634	596,292	1,775,932
	Fines & Forfeitures	0	53,247	50,000	50,000
	Miscellaneous Revenue	4,689	14,601	5,500	32,805
	Interfund Transfer	350,000	700,000	2,000,000	812,930
	Cash Carry Forward	0	0	1,445,463	1,290,476
	Total Revenues	\$ 917,486	\$ 1,346,482	\$ 4,097,255	\$ 3,962,143
	Expenditures				
	Public Safety	2,619,515	2,001,762	2,730,733	2,708,815
	Reserves	0	0	1,366,522	1,253,328
	Total Expenditures	\$ 2,619,515	\$ 2,001,762	\$ 4,097,255	\$ 3,962,143
Fund 1184	<u>Disaster Relief</u>				
	Revenues				
	Intergovernmental Revenue	640,805	5,791	0	0
	Miscellaneous Revenue	1,218	(8,354)	0	0
	Total Revenues	\$ 642,023	\$ (2,563)	\$ 0	\$ 0
	Expenditures				
	Public Safety	1,033,475	0	0	0
	Total Expenditures	\$ 1,033,475	\$ 0	\$ 0	\$ 0

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1185	<u>Federal Relief</u>				
	Revenues				
	Intergovernmental Revenue	8,227,141	11,470,005	0	0
	Miscellaneous Revenue	0	(102,074)	0	0
	Total Revenues	\$ 8,227,141	\$ 11,367,931	\$ 0	\$ 0
	Expenditures				
	General Government Services	0	9,411,552	0	0
	Public Safety	6,711,959	66,372	0	0
	Physical Environment	1,500,000	340,964	0	0
	Human Services	15,182	160,103	0	0
	Interfund Transfer	0	1,491,013	0	0
	Total Expenditures	\$ 8,227,141	\$ 11,470,003	\$ 0	\$ 0
Fund 1187	<u>Capital Preservation</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	565,569
	Miscellaneous Revenue	0	(3,109)	0	0
	Interfund Transfer	0	748,500	605,500	1,249,000
	Total Revenues	\$ 0	\$ 745,391	\$ 605,500	\$ 1,814,569
	Expenditures				
	General Government	0	191,586	605,500	949,000
	Public Safety	0	0	0	865,569
	Culture/Recreation	0	5,304	0	0
	Total Expenditures	\$ 0	\$ 196,890	\$ 605,500	\$ 1,814,569
Fund 1192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	11,243	12,132	10,500	10,500
	Miscellaneous Revenue	58	95	100	100
	Cash Carry Forward	0	0	40,135	52,387
	Total Revenues	\$ 11,301	\$ 12,227	\$ 50,735	\$ 62,987
	Expenditures				
	Reserves	0	0	50,735	62,987
	Total Expenditures	\$ 0	\$ 0	\$ 50,735	\$ 62,987

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	7,819	6,599	6,000	6,000
	Miscellaneous Revenue	36	59	50	50
	Cash Carry Forward	0	0	25,332	32,205
	Total Revenues	\$ 7,855	\$ 6,658	\$ 31,382	\$ 38,255
	Expenditures				
	Reserves	0	0	31,382	38,255
	Total Expenditures	\$ 0	\$ 0	\$ 31,382	\$ 38,255
Fund 1194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	475,582	414,286	475,000	400,000
	Miscellaneous Revenue	1,432	(2,990)	1,200	1,200
	Cash Carry Forward	0	0	412,431	822,396
	Total Revenues	\$ 477,014	\$ 411,296	\$ 888,631	\$ 1,223,596
	Expenditures				
	Court Related	709,021	449,536	358,716	567,487
	Reserves	0	0	529,915	656,109
	Total Expenditures	\$ 709,021	\$ 449,536	\$ 888,631	\$ 1,223,596
Fund 1195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	19,333	17,811	18,600	18,000
	Miscellaneous Revenue	38	68	20	40
	Total Revenues	\$ 19,371	\$ 17,880	\$ 18,620	\$ 18,040
	Expenditures				
	Interfund Transfers	19,361	16,436	18,570	18,030
	Court Related	0	8	50	10
	Total Expenditures	\$ 19,361	\$ 16,444	\$ 18,620	\$ 18,040
Fund 1196	<u>Crime Prevention</u>				
	Revenues				
	Fines & Forfeitures	30,223	29,472	29,800	29,000
	Miscellaneous Revenue	210	(262)	110	150
	Cash Carry Forward	0	0	121,165	100,244
	Total Revenues	\$ 30,433	\$ 29,210	\$ 151,075	\$ 129,394
	Expenditures				
	Public Safety	57	48,010	200	200
	Reserves	0	0	150,875	129,194
	Total Expenditures	\$ 57	\$ 48,010	\$ 151,075	\$ 129,394

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	19,361	17,783	18,800	18,000
	Miscellaneous Revenue	106	41	75	55
	Interfund Transfers	130,464	78,021	152,323	190,644
	Cash Carry Forward	0	0	0	4,527
	Total Revenues	\$ 149,931	\$ 95,845	\$ 171,198	\$ 213,226
	Expenditures				
	Court Related	147,011	148,626	171,198	213,226
	Total Expenditures	\$ 147,011	\$ 148,626	\$ 171,198	\$ 213,226
Fund 1198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	19,663	19,474	19,050	19,500
	Miscellaneous Revenue	81	90	50	50
	Interfund Transfers	0	50,494	46,645	45,767
	Cash Carry Forward	0	0	17,207	15,132
	Total Revenues	\$ 19,744	\$ 70,058	\$ 82,952	\$ 80,449
	Expenditures				
	Court Related	61,333	64,429	82,952	80,449
	Total Expenditures	\$ 61,333	\$ 64,429	\$ 82,952	\$ 80,449
Fund 1211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	1,942,857	2,122,994	2,004,775	2,124,271
	Miscellaneous Revenue	2,118	(4,610)	500	5,000
	Cash Carry Forward	0	0	1,093,609	1,459,134
	Total Revenues	\$ 1,944,975	\$ 2,118,384	\$ 3,098,884	\$ 3,588,405
	Expenditures				
	Debt Service	1,795,706	1,792,839	1,795,065	1,794,065
	Reserves	0	0	1,303,819	1,794,340
	Total Expenditures	\$ 1,795,706	\$ 1,792,839	\$ 3,098,884	\$ 3,588,405

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1212	<u>Bond - Capital Improvement Referendum</u>				
	Revenues				
	Other Taxes	206,374	211,537	0	0
	Intergovernmental Revenue	3,274,860	4,591,694	3,514,803	3,516,384
	Miscellaneous Revenue	3,030	1,455	1,000	5,000
	Cash Carry Forward	0	0	4,007,086	5,127,597
	Total Revenues	\$ 3,484,264	\$ 4,804,687	\$ 7,522,889	\$ 8,648,981
	Expenditures				
	Debt Service	2,952,311	3,483,523	3,489,055	3,490,305
	Interfund Transfer	0	0	0	1,500,000
	Reserves	0	0	4,033,834	3,658,676
	Total Expenditures	\$ 2,952,311	\$ 3,483,523	\$ 7,522,889	\$ 8,648,981
Fund 1213	<u>Bond - Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	163,647	95,528	98,835	100,000
	Miscellaneous Revenue	151	102	0	7,463
	Total Revenues	\$ 163,798	\$ 95,630	\$ 98,835	\$ 107,463
	Expenditures				
	Debt Service	234,297	86,872	86,870	87,020
	Reserves	0	0	11,965	20,443
	Total Expenditures	\$ 234,297	\$ 86,872	\$ 98,835	\$ 107,463
Fund 1214	<u>Bond - Taxable Spec Assessment Rev S18B</u>				
	Revenues				
	Licenses and Permits	705,160	0	0	0
	Miscellaneous Revenues	491	477	0	0
	Interfund Transfer	0	660,524	704,330	0
	Total Revenues	\$ 705,651	\$ 661,001	\$ 704,330	\$ 0
	Expenditures				
	Debt Service	703,886	704,079	704,330	0
	Total Expenditures	\$ 703,886	\$ 704,079	\$ 704,330	\$ 0
Fund 1215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Miscellaneous Revenue	11	489	0	0
	Interfund Transfer	10,000	323,792	1,405,908	1,827,421
	Cash Carry Forward	0	0	8,722	0
	Total Revenues	\$ 10,011	\$ 324,281	\$ 1,414,630	\$ 1,827,421
	Expenditures				
	Debt Service	1,309	325,314	1,414,630	1,827,421
	Total Expenditures	\$ 1,309	\$ 325,314	\$ 1,414,630	\$ 1,827,421

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,184,698	1,294,703	1,505,087	1,717,554
	Miscellaneous Revenue	2,537	(5,279)	1,000	1,000
	Cash Carry Forward	0	0	1,262,197	1,636,406
	Total Revenues	\$ 1,187,235	\$ 1,289,424	\$ 2,768,284	\$ 3,354,960
	Expenditures				
	Debt Service	1,173,765	1,161,807	1,171,710	1,164,698
	Reserves	0	0	1,596,574	2,190,262
	Total Expenditures	\$ 1,173,765	\$ 1,161,807	\$ 2,768,284	\$ 3,354,960
Fund 1220	<u>Bond TDT Revenue Series 2017</u>				
	Revenues				
	Miscellaneous Revenue	151	0	0	0
	Interfund Transfer	4,761,732	0	0	0
	Total Revenues	\$ 4,761,883	\$ 0	\$ 0	\$ 0
	Expenditures				
	Debt Service	4,761,661	87	0	0
	Total Expenditures	\$ 4,761,661	\$ 87	\$ 0	\$ 0
Fund 1221	<u>Bond Grant Anticipated Note S2020</u>				
	Revenues				
	Intergovernmental Revenue	464,461	0	0	0
	Miscellaneous Revenue	644	(1,080)	0	0
	Interfund Transfers	427,115	0	0	0
	Total Revenues	\$ 892,220	\$ (1,080)	\$ 0	\$ 0
	Expenditures				
	Debt Service	19,931	572,742	0	0
	Total Expenditures	\$ 19,931	\$ 572,742	\$ 0	\$ 0
Fund 1307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	683	(1,985)	1,200	1,200
	Cash Carry Forward	0	0	415,519	266,096
	Total Revenues	\$ 683	\$ (1,985)	\$ 416,719	\$ 267,296
	Expenditures				
	Culture/Recreation	217	474	150,700	700
	Reserves	0	0	266,019	266,596
	Total Expenditures	\$ 217	\$ 474	\$ 416,719	\$ 267,296

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	1,327	(3,730)	4,000	4,000
	Cash Carry Forward	0	0	778,491	564,234
	Total Revenues	\$ 1,327	\$ (3,730)	\$ 782,491	\$ 568,234
	Expenditures				
	Culture/Recreation	1,231	19,075	229,700	22,300
	Reserves	0	0	552,791	545,934
	Total Expenditures	\$ 1,231	\$ 19,075	\$ 782,491	\$ 568,234
Fund 1311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	3,608,428	4,340,160	3,750,000	4,773,455
	Intergovernmental Revenue	0	0	0	0
	Miscellaneous Revenue	54,805	(14,631)	10,000	10,000
	Cash Carry Forward	0	0	1,360,884	1,285,281
	Total Revenues	\$ 3,663,233	\$ 4,325,529	\$ 5,120,884	\$ 6,068,736
	Expenditures				
	General Government	547,485	1,486	5,600	2,800
	Public Safety	7,780	1,281,400	1,900,000	3,002,800
	Transportation	0	99,541	0	0
	Physical Environment	0	0	0	0
	Culture/Recreation	78,024	105,528	0	0
	Transfer to Constitutional Officers	3,000,000	3,000,000	3,000,000	3,000,000
	Reserves	0	0	215,284	63,136
	Total Expenditures	\$ 3,633,289	\$ 4,487,955	\$ 5,120,884	\$ 6,068,736
Fund 1312	<u>2015 Capital Improvements Bond</u>				
	Revenues				
	Miscellaneous Revenue	749	35	0	0
	Total Revenues	\$ 749	\$ 35	\$ 0	\$ 0
	Expenditures				
	General Government	245	646	0	0
	Public Safety	774,809	51,313	0	0
	Total Expenditures	\$ 775,054	\$ 51,959	\$ 0	\$ 0

Revenues & Expenditures/Expenses Summary by Fund

Revenues & Expenditures/Expenses Summary by Fund					
Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1314	<u>CPF - Taxable Special Assessment Revenue Series 2018B</u>				
	Revenues				
	Miscellaneous Revenue	107	2	0	0
	Total Revenues	\$ 107	\$ 2	\$ 0	\$ 0
	Expenditures				
	Debt Service	0	0		0
	Physical Environment	119	64,173	0	0
	Total Expenditures	\$ 119	\$ 64,173	\$ 0	\$ 0
Fund 1315	<u>CPF - New Sheriff Op Center</u>				
	Revenues				
	Miscellaneous Revenue	5,591	(5,723)	0	0
	Other Sources	12,250,000	7,750,000	0	0
	Cash Carry Forward	0	0	501,000	0
	Total Revenues	\$ 12,255,591	\$ 7,744,277	\$ 501,000	\$ 0
	Expenditures				
	Public Safety	1,819,866	15,413,642	501,000	0
	Total Expenditures	\$ 1,819,866	\$ 15,413,642	\$ 501,000	\$ 0
Fund 1316	<u>General Capital Projects</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	23,500,000
	Miscellaneous Revenue	0	(51,103)	0	0
	Interfund Transfer	0	11,320,000	819,500	9,787,500
	Total Revenues	\$ 0	\$ 11,268,897	\$ 819,500	\$ 33,287,500
	Expenditures				
	General Government	0	44,755	169,500	137,500
	Public Safety	0	0	250,000	10,000,000
	Physical Environment	0	0	0	3,000,000
	Human Services	0	0	0	10,000,000
	Culture/Recreation	0	185,137	400,000	10,150,000
	Total Expenditures	\$ 0	\$ 229,892	\$ 819,500	\$ 33,287,500

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	121,731	122,533	121,000	121,000
	Intergovernmental Revenue	2,160,693	2,261,785	0	0
	Miscellaneous Revenue	837	(3,772)	0	1,000
	Excess Fees	559	645	0	600
	Cash Carry Forward	0	0	400,657	327,092
	Total Revenues	\$ 2,283,820	\$ 2,381,191	\$ 521,657	\$ 449,692
	Expenditures				
	General Government	2,435	5,512	2,500	2,500
	Transportation	2,338,592	2,263,779	104,065	104,565
	Reserves	0	0	415,092	342,627
	Total Expenditures	\$ 2,341,027	\$ 2,269,292	\$ 521,657	\$ 449,692
Fund 1319	<u>2008 ESL Referendum</u>				
	Revenues				
	Miscellaneous Revenue	1,635	(4,632)	1,500	1,600
	Cash Carry Forward	0	0	739,852	741,677
	Total Revenues	\$ 1,635	\$ (4,632)	\$ 741,352	\$ 743,277
	Expenditures				
	Physical Environment	432	450	0	4,500
	Culture/Recreation	3,973	779	4,500	0
	Reserves	0	0	736,852	738,777
	Total Expenditures	\$ 4,405	\$ 1,229	\$ 741,352	\$ 743,277
Fund 1320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Intergovernmental Revenue	0	43,039	0	0
	Miscellaneous Revenue	183	(90)	20	20
	Other Sources	507,500	0	0	0
	Cash Carry Forward	0	0	46,000	46,236
	Total Revenues	\$ 507,683	\$ 42,949	\$ 46,020	\$ 46,256
	Expenditures				
	Physical Environment	476,738	43,130	46,020	46,256
	Total Expenditures	\$ 476,738	\$ 43,130	\$ 46,020	\$ 46,256

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1401	<u>Airport</u>				
	Revenues				
	Licenses & Permits	0	0	1,500	1,500
	Intergovernmental Revenue	8,800,820	0	0	0
	Charges for Services	2,408,534	3,161,793	2,909,453	3,183,750
	Miscellaneous Revenue	51,652	47,794	48,959	55,793
	Other Sources	0	20,944	0	0
	Cash Carry Forward	0	0	1,408,041	544,387
	Total Revenues	\$ 11,261,006	\$ 3,230,531	\$ 4,367,953	\$ 3,785,430
	Expenses				
	Transportation	3,052,171	3,649,059	3,043,584	3,323,725
	Reserves	0	0	1,324,369	461,705
	Total Expenses	\$ 3,052,171	\$ 3,649,059	\$ 4,367,953	\$ 3,785,430
Fund 1402	<u>Solid Waste</u>				
	Revenues				
	Charges for Services	1,659	696	1,000	1,000
	Miscellaneous Revenue	1,079	(1,200)	0	500
	Other Sources	0	120,500	0	0
	Interfund Transfer	0	0	0	137,473
	Cash Carry Forward	0	0	154,507	11,169
	Total Revenues	\$ 2,738	\$ 119,996	\$ 155,507	\$ 150,142
	Expenses				
	Physical Environment	251,884	196,886	155,507	150,142
	Interfund Transfer	88	0	0	0
	Total Expenses	\$ 251,972	\$ 196,886	\$ 155,507	\$ 150,142
Fund 1404	<u>Beverly Beach Utility</u>				
	Revenues				
	Charges for Services	116,847	0	0	0
	Miscellaneous Revenue	8,101	0	0	0
	Interfund Transfer	1,700,000	0	0	0
	Total Revenues	\$ 1,824,948	\$ 0	\$ 0	\$ 0
	Expenses				
	Physical Environment	412,180	0	0	0
	Total Expenses	\$ 412,180	\$ 0	\$ 0	\$ 0

Revenues & Expenditures/Expenses Summary by Fund

Revenues & Expenditures/Expenses Summary by Fund					
Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Licenses & Permits	170,412	180,137	192,553	0
	Charges for Services	1,723,112	1,758,902	2,381,416	3,573,561
	Miscellaneous Revenue	2,142	(3,673)	5,000	5,000
	Excess Fees	7,709	9,186	8,000	8,000
	Cash Carry Forward	0	0	1,054,119	159,767
	Total Revenues	\$ 1,903,375	\$ 1,944,552	\$ 3,641,088	\$ 3,746,328
	Expenses				
	Physical Environment	1,847,406	2,133,930	2,916,250	3,312,990
	Interfund Transfer	8,304	0	0	0
	Reserves	0	0	724,838	433,338
	Total Expenses	\$ 1,855,710	\$ 2,133,930	\$ 3,641,088	\$ 3,746,328
Fund 1407	<u>Flagler County Utility at Plantation Bay</u>				
	Revenues				
	Charges for Services	230,301	0	0	0
	Miscellaneous Revenue	119,213	0	0	0
	Special Items	94,218	0	0	0
	Total Revenues	\$ 443,732	\$ 0	\$ 0	\$ 0
	Expenses				
	Physical Environment	491,774	0	0	0
	Total Expenses	\$ 491,774	\$ 0	\$ 0	\$ 0
Fund 1408	<u>Old Kings Road Landfill</u>				
	Revenues				
	Miscellaneous Revenue	593	(2,412)	750	800
	Cash Carry Forward	0	0	445,774	359,653
	Total Revenues	\$ 593	\$ (2,412)	\$ 446,524	\$ 360,453
	Expenses				
	Physical Environment	20,389	9,032	87,043	89,613
	Reserves	0	0	359,481	270,840
	Total Expenses	\$ 20,389	\$ 9,032	\$ 446,524	\$ 360,453

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
Fund 1409	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Miscellaneous Revenue	1,084	(4,929)	1,200	1,200
	Cash Carry Forward	0	0	932,045	844,108
	Total Revenues	\$ 1,084	\$ (4,929)	\$ 933,245	\$ 845,308
	Expenses				
	Physical Environment	22,439	22,742	77,093	79,613
	Reserves	0	0	856,152	765,695
	Total Expenses	\$ 22,439	\$ 22,742	\$ 933,245	\$ 845,308
Fund 1410	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	361	(1,263)	400	500
	Cash Carry Forward	0	0	267,285	267,965
	Total Revenues	\$ 361	\$ (1,263)	\$ 267,685	\$ 268,465
	Expenses				
	Physical Environment	0	0	0	1,500
	Reserves	0	0	267,685	266,965
	Total Expenses	\$ 0	\$ 0	\$ 267,685	\$ 268,465
Fund 1501	<u>Health Insurance</u>				
	Revenues				
	Miscellaneous Revenue	9,975,368	10,227,793	8,298,330	9,389,771
	Interfund Transfer	711,019	0	0	0
	Other Sources	197	830	0	0
	Cash Carry Forward	0	0	2,527,951	1,615,412
	Total Revenues	\$ 10,686,584	\$ 10,228,624	\$ 10,826,281	\$ 11,005,183
	Expenses				
	General Government	65,093	61,991	91,531	94,213
	Other Uses	10,951,320	11,120,759	8,191,500	8,375,658
	Reserves	0	0	2,543,250	2,535,312
	Total Expenses	\$ 11,016,413	\$ 11,182,749	\$ 10,826,281	\$ 11,005,183
Fund 1502	<u>Risk Fund</u>				
	Revenues				
	Interfund Transfer	0	0	0	250,000
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 250,000
	Expenses				
	Reserves	0	0	0	250,000
	Total Expenses	\$ 0	\$ 0	\$ 0	\$ 250,000

Summary of Revenues - All Funds

Fund #	Fund	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	% Change
1001	General Fund	\$ 90,521,446	\$ 105,938,056	\$ 132,739,134	\$ 155,100,144	16.8%
Special Revenue Funds						
1102	County Transportation Trust	3,332,407	3,330,621	6,242,537	6,084,426	-2.5%
1103	Emergency Communications E-911	709,581	736,568	870,448	910,783	4.6%
1104	Daytona North Service District	264,085	258,130	523,777	310,071	-40.8%
1105	Legal Aid	48,663	44,874	45,074	45,074	0.0%
1106	Law Enforcement Trust	60,249	87,384	81,916	96,567	17.9%
1107	Law Library	19,383	17,824	19,520	18,020	-7.7%
1108	Court Facilities	173,534	171,002	171,675	364,965	112.6%
1109	Tourist Development Tax-Capital	731,747	875,871	3,782,621	4,922,682	30.1%
1110	Tourist Development Tax-Promotional	2,201,064	2,668,826	5,069,857	3,785,007	-25.3%
1111	Tourist Development Tax-Restoration	738,693	1,014,945	1,631,568	1,662,067	1.9%
1112	Constitutional Gas Tax	1,388,104	8,013,610	209,815	7,096,899	3282.5%
1115	IT Replacement	0	0	0	335,556	100.0%
1117	Environmentally Sensitive Lands	224	-605	134,547	64,264	-52.2%
1119	ESL 2008 Referendum	1,191,210	1,268,895	6,876,672	8,140,484	18.4%
1120	Utility Regulatory	54	58	22,268	22,336	0.3%
1121	Impact Fee - Park D1	0	23,905	0	83,910	100.0%
1122	Impact Fee - Park D2	0	3,817	0	14,787	100.0%
1123	Impact Fee - Park D3	0	19,188	0	49,193	100.0%
1124	Impact Fee - Park D4	0	19,700	0	67,705	100.0%
1127	North Malacompra District	36,108	34,432	240,613	272,177	13.1%
1128	Grant Special Revenue	340,049	1,504,706	1,450,006	1,555,507	7.3%
1130	Transportation Impact Fee East-Old	4,004	-11,268	2,354,332	9,519	-99.6%
1131	Transportation Impact Fee -West	232	-651	98,792	99,436	0.7%
1132	Park Impact Fees-Zone 1	115,664	142,564	351,704	205,911	-41.5%
1133	Park Impact Fees-Zone 2	50	7,570	29,322	7,804	-73.4%
1134	Park Impact Fees-Zone 3	15,091	22,794	172,054	179,296	4.2%
1135	Park Impact Fees-Zone 4	31,584	24,443	127,443	644	-99.5%

(continued on next page)

Summary of Revenues - All Funds

Fund #	Fund	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	% Change
1137	Transportation Impact Fee-East New	1,395	-4,135	852,468	79,511	-90.7%
1141	Economic Development	319	474	169,856	151,825	-10.6%
1143	State Housing Initiatives Partnership Program (SHIP)	1,008,567	1,306,267	1,870,566	1,444,815	-22.8%
1152	CDBG-Neighborhood Stabilization Program	29,550	0	50,518	50,518	0.0%
1153	CDBG-Urban Development	0	0	0	42,000	100.0%
1154	Impact Fee - Transport D1	0	234,372	0	611,165	100.0%
1155	Impact Fee - Transport D2	0	81,021	0	220,419	100.0%
1156	Impact Fee - LE Trust	0	47,701	0	158,912	100.0%
1157	Impact Fee - Fire Rescue Trust	0	163,271	0	494,267	100.0%
1158	Impact Fee - EMS Trust	0	13,598	0	43,838	100.0%
1159	Impact Fee - Library Trust	0	58,377	0	290,348	100.0%
1175	Bimini Gardens MSTU	5,477	5,225	54,247	39,253	-27.6%
1177	Espanola Special Assessment	1,399	6,696	29,109	19,974	-31.4%
1178	Rima Ridge Special Assessment	2,752	8,312	42,791	37,183	-13.1%
1180	Municipal Services	753,503	728,315	1,688,214	1,908,283	13.0%
1181	Building Department	1,527,251	1,846,315	2,674,095	3,028,805	13.3%
1182	Public Safety Communications Network	917,486	1,348,250	4,097,255	3,962,143	-3.3%
1184	Disaster Relief	642,024	-2,563	0	0	0.0%
1185	Federal Relief	8,235,284	11,367,931	0	0	0.0%
1187	Capital Preservation	0	745,391	605,500	1,814,569	199.7%
1192	Domestic Violence	11,301	12,227	50,735	62,987	24.1%
1193	Alcohol & Drug Abuse Trust	7,855	6,658	31,382	38,255	21.9%
1194	Court Innovations/Technology	477,014	411,296	888,631	1,223,596	37.7%
1195	Juvenile Diversion	19,371	17,880	18,620	18,040	-3.1%
1196	Crime Prevention	30,434	29,210	151,075	129,394	-14.4%
1197	Court Innovations	149,933	95,845	171,198	213,226	24.5%
1198	Teen Court	19,743	70,058	82,952	80,449	-3.0%

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Summary of Revenues - All Funds

Fund #	Fund	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	% Change
Debt Service Funds						
1211	Judicial Center Bond Sinking Gnrl Oblig. Series 2005	1,944,976	2,118,384	3,098,884	3,588,405	15.8%
1212	Bond-Capital Imprv Refunding Revenue Bond Series 2015	3,410,140	4,804,687	7,522,889	8,648,981	15.0%
1213	Bond-Taxable Special Assessment Rev Note 2018A	163,798	95,630	98,835	107,463	8.7%
1214	Bond-Taxable Special Assessment Rev Note 2018	705,651	661,001	704,330	0	-100.0%
1215	Bond Capital Imprv Rev S2020	10,011	324,281	1,414,630	1,827,421	29.2%
1219	Limited Ad Valorem Tax Refunding Bond Series 2016	1,187,235	1,289,424	2,768,284	3,354,960	21.2%
1220	Bond-TDT Rev Series 2017	4,761,883	0	0	0	0.0%
1221	Bond-Grt Antc Note S2020	892,220	-1,080	0	0	0.0%
Capital Project Funds						
1307	Beach Front Parks	683	-1,985	416,719	267,296	-35.9%
1308	Beach Front Park Maintenance Trust	1,327	-3,730	782,491	568,234	-27.4%
1311	CPF-1/2 Cent Discretionary Sales Tax	3,869,540	4,325,529	5,120,884	6,068,736	18.5%
1312	CPF-Capital Improvement Revenue Bond	749	35	0	0	0.0%
1314	CPF-Taxable Special Assessment Rev Bond Series 2018B	107	2	0	0	0.0%
1315	CPF - New Sheriff Op Center	12,255,591	7,744,277	501,000	0	-100.0%
1316	General Capital Projects	0	11,268,897	819,500	33,287,500	3961.9%
1318	Marineland Acres Drainage Basin District	2,283,819	2,381,191	521,657	449,692	-13.8%
1319	CPF-2008 Environmentally Sensitive Land Referendum New	1,636	-4,632	741,352	743,277	0.3%
1320	Beach Renourishment	507,683	42,949	46,020	46,256	100.0%
Enterprise Funds						
1401	Airport	11,261,058	4,462,674	4,367,953	3,785,430	-13.3%
1402	Solid Waste	2,738	119,996	155,507	150,142	-3.5%
1404	Beverly Beach Utilities	1,824,948	0	0	0	0.0%
1405	Residential Solid Waste Collection	1,903,376	1,944,552	3,641,088	3,746,328	2.9%
1407	Plantation Bay Utilities	443,731	0	0	0	0.0%
1408	Old Kings Road Landfill	593	-2,412	446,524	360,453	-19.3%
1409	Construction & Demolition Debris Landfill	1,084	-4,929	933,245	845,308	-9.4%
1410	Bunnell Landfill	361	-1,263	267,685	268,465	0.3%
Internal Service Funds						
1501	Health Insurance	10,686,584	10,228,624	10,826,281	11,005,183	1.7%
1502	Risk Fund	0	0	0	250,000	100.0%
Total Revenues		\$ 173,885,402	\$ 196,607,352	\$ 221,970,665	\$ 287,038,539	29.3%

Summary of Expenditures/Expenses - All Funds

Fund #	Fund	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	% Change
1001	General Fund	\$ 84,749,533	\$ 97,831,718	\$ 132,739,134	\$ 155,100,144	16.8%
Special Revenue Funds						
1102	County Transportation Trust	2,685,378	3,142,219	6,242,537	6,084,426	-2.5%
1103	Emergency Communications E-911	605,650	710,848	870,448	910,783	4.6%
1104	Daytona North Service District	530,679	93,110	523,777	310,071	-40.8%
1105	Legal Aid	48,662	35,233	45,074	45,074	0.0%
1106	Law Enforcement Trust	21,519	48,453	81,916	96,567	17.9%
1107	Law Library	19,449	16,408	19,520	18,020	-7.7%
1108	Court Facilities	134,636	106,544	171,675	364,965	112.6%
1109	Tourist Development Tax-Capital	539,914	87,225	3,782,621	4,922,682	30.1%
1110	Tourist Development Tax-Promotional	1,534,963	1,772,876	5,069,857	3,785,007	-25.3%
1111	Tourist Development Tax-Restoration	5,042,847	1,247,979	1,631,568	1,662,067	1.9%
1112	Constitutional Gas Tax	1,871,271	9,388,548	209,815	7,096,899	3282.5%
1115	IT Replacement	0	0	0	335,556	100.0%
1117	Environmentally Sensitive Lands	583	3,099	134,547	64,264	-52.2%
1119	ESL 2008 Referendum	1,563	9,564	6,876,672	8,140,484	18.4%
1120	Utility Regulatory	0	0	22,268	22,336	0.3%
1121	Impact Fee - Park D1	0	0	0	83,910	100.0%
1122	Impact Fee - Park D2	0	0	0	14,787	100.0%
1123	Impact Fee - Park D3	0	0	0	49,193	100.0%
1124	Impact Fee - Park D4	0	0	0	67,705	100.0%
1127	North Malacompra District	3,187	3,189	240,613	272,177	13.1%
1128	Grant Special Revenue	349,156	1,423,006	1,450,006	1,555,507	7.3%
1130	Transportation Impact Fee East-Old	99,097	22,402	2,354,332	9,519	-99.6%
1131	Transportation Impact Fee -West	58	80	98,792	99,436	0.7%
1132	Park Impact Fees-Zone 1	19,472	55,900	351,704	205,911	-41.5%
1133	Park Impact Fees-Zone 2	40	48	29,322	7,804	-73.4%
1134	Park Impact Fees-Zone 3	61	77	172,054	179,296	4.2%
1135	Park Impact Fees-Zone 4	50	56	127,443	644	-99.5%
1137	Transportation Impact Fee-East New	238	288	852,468	79,511	-90.7%
1141	Economic Development	12,806	12,796	169,856	151,825	-10.6%

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Summary of Expenditures/Expenses - All Funds

Fund #	Fund	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	% Change
Special Revenue Funds (continued)						
1143	State Housing Initiatives Partnership Program (SHIP)	773,041	472,672	1,870,566	1,444,815	-22.8%
1152	CDBG-Neighborhood Stabilization Program	0	0	50,518	50,518	0.0%
1153	CDBG-Urban Development	0	0	0	42,000	100.0%
1154	Impact Fee - Transport D1	0	0	0	611,165	100.0%
1155	Impact Fee - Transport D2	0	0	0	220,419	100.0%
1156	Impact Fee - LE Trust	0	0	0	158,912	100.0%
1157	Impact Fee - Fire Rescue Trust	0	0	0	494,267	100.0%
1158	Impact Fee - EMS Trust	0	0	0	43,838	100.0%
1159	Impact Fee - Library Trust	0	0	0	290,348	100.0%
1175	Bimini Gardens MSTU	498	15,340	54,247	39,253	-27.6%
1177	Espanola Special Assessment	289	5,349	29,109	19,974	-31.4%
1178	Rima Ridge Special Assessment	519	6,468	42,791	37,183	-13.1%
1180	Municipal Services	602,117	515,593	1,688,214	1,908,283	13.0%
1181	Building Department	1,281,255	1,661,481	2,674,095	3,028,805	13.3%
1182	Public Safety Communications Network	2,622,140	2,001,762	4,097,255	3,962,143	-3.3%
1184	Disaster Relief Fund	1,033,473	0	0	0	0.0%
1185	Federal Relief	8,227,141	11,470,003	0	0	0.0%
1187	Capital Preservation	0	196,890	605,500	1,814,569	100.0%
1192	Domestic Violence	0	0	50,735	62,987	24.1%
1193	Alcohol & Drug Abuse Trust	0	0	31,382	38,255	21.9%
1194	Court Innovations/Technology	709,022	449,536	888,631	1,223,596	37.7%
1195	Juvenile Diversion	19,361	16,444	18,620	18,040	-3.1%
1196	Crime Prevention	57	48,010	151,075	129,394	-14.4%
1197	Court Innovations	147,011	148,626	171,198	213,226	24.5%
1198	Teen Court	61,334	64,429	82,952	80,449	-3.0%

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Summary of Expenditures/Expenses - All Funds

Fund #	Fund	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	% Change
Debt Service Funds						
1211	Judicial Center Bond Sinking Gnrl Oblig. Series 2005	1,795,706	1,792,839	3,098,884	3,588,405	15.8%
1212	Bond-Capital Imprv Refunding Revenue Bond Series 2015	2,952,311	3,483,523	7,522,889	8,648,981	15.0%
1213	Bond-Taxable Special Assessment Rev Note 2018A	234,296	86,872	98,835	107,463	8.7%
1214	Bond-Taxable Special Assessment Rev Note 2018	703,886	704,079	704,330	0	-100.0%
1215	Bond Capital Imprv Rev S2020	1,309	325,314	1,414,630	1,827,421	29.18%
1219	Limited Ad Valorem Tax Refunding Bond Series 2016	1,173,765	1,161,807	2,768,284	3,354,960	21.19%
1220	Bond- TDT Rev Series 2017	4,761,660	87	0	0	0.00%
1221	Bond- Grt Antc Note S2020	19,931	572,742	0	0	0.00%
Capital Project Funds						
1307	Beach Front Parks	217	474	416,719	267,296	-35.9%
1308	Beach Front Park Maintenance Trust	1,232	19,075	782,491	568,234	-27.4%
1311	CPF-1/2 Cent Discretionary Sales Tax	3,633,288	4,487,955	5,120,884	6,068,736	18.5%
1312	CPF-Capital Improvement Revenue Bond 2015	775,054	51,959	0	0	0.0%
1314	CPF-Taxable Special Assessment Rev Bond Series 2018B	118	64,173	0	0	0.0%
1315	CPF - New Sheriff Op Center	1,819,865	15,413,642	501,000	0	-100.0%
1316	General Capital Projects	0	229,892	819,500	33,287,500	3961.9%
1318	Marineland Acres Drainage Basin District	2,341,026	2,269,292	521,657	449,692	-13.8%
1319	CPF-2008 Environmentally Sensitive Land Referendum New	4,406	1,229	741,352	743,277	0.3%
1320	CPF- Beach Renourishment	476,738	46,130	46,020	46,256	0.5%
Enterprise Funds						
1401	Airport	3,019,341	3,651,373	4,367,953	3,785,430	-13.3%
1402	Solid Waste	243,792	196,886	155,507	150,142	-3.5%
1404	Beverly Beach Utilities	1,716,224	0	0	0	0.0%
1405	Residential Solid Waste Collection	1,851,378	2,133,930	3,641,088	3,746,328	2.9%
1407	Plantation Bay Utilities	7,715,097	0	0	0	0.0%
1408	Old Kings Road Landfill	20,389	9,032	446,524	360,453	-19.3%
1409	Construction & Demolition Debris Landfill	22,439	22,742	933,245	845,308	-9.4%
1410	Bunnell Landfill	0	0	267,685	268,465	0.3%
Internal Service Funds						
1501	Health Insurance	11,013,290	11,182,749	10,826,281	11,005,183	1.7%
1502	Risk Fund	0	0	0	250,000	100.0%
Total		\$ 160,044,829	\$ 180,992,062	\$ 221,970,665	\$ 287,038,539	29.3%

Schedule of Interfund Transfers

Transfers From	Expenditures	Revenues	Transfers To
Fund 1001 - General Fund	\$ 15,704,372	\$ 26,549	Fund 1105 - Legal Aid
		1,014,660	Fund 1112 - Constitutional Gas Tax
		335,556	Fund 1115 - IT Replacement
		49,500	Fund 1128 - Grants
		812,930	Fund 1182 - Public Safety Comm. Network - GF Contribution
		1,249,000	Fund 1187 - Capital Preservation
		168,016	Fund 1197 - Drug Court
		45,767	Fund 1198 - Teen Court
		1,827,421	Fund 1215 - FCSO Operations Center Debt Service (Non Ad Valorem)
		9,787,500	Fund 1316 - General Capital Projects
		137,473	Fund 1402 - Landfill
		250,000	Fund 1502 - Risk Fund
Total General Fund	\$ 15,704,372	\$ 15,704,372	
Fund 1107 - Law Library	\$ 4,598	\$ 4,598	Fund 1197 - Drug Court
Fund 1195 - Juvenile Diversion	18,030	18,030	Fund 1197 - Drug Court
Fund 1212 - Cap Imprv & Ref Rev Bonds, S2015	1,500,000	1,500,000	Fund 1001 - General Fund
Total Other Funds	\$ 1,522,628	\$ 1,522,628	
Total Interfund Transfers	\$ 17,227,000	\$ 17,227,000	

Reserves Summary by Fund

Fund	Description	Amount
Fund 1001	General Fund	\$ 23,759,218
	Reserve for Contingency	5,920,501
	Designated for Future Use	16,749,894
	Library Palm Coast Branch Reserve	200,712
	Personnel Services Reserves	200,000
	Reserve - Restricted for Future Capital Outlay	688,111
	Vessel Registration	169,427
	Passport	731
	Fire Rescue Facility - Palm Coast Plantation	240,902
	Historic Courthouse HVAC/Roof Replacement	196,096
	Harbor View	24,265
	River Club 1st Amendment	16,959
	River Club 2nd Amendment	595
	Fire Rescue - Flagler Polo	12,320
	Plantation Bay Amendment	9,661
	Bulow Plantation DRI	8,075
	Matanzas Shores	5,709
	Matanzas Shores DRI Amendment	2,694
	Grand Haven DRI Amendment	677
Fund 1102	County Transportation Trust Fund	1,979,886
Fund 1108	Court Facilities	142,858
Fund 1109	Tourist Development Tax - Capital	4,892,182
Fund 1110	Tourist Development Tax - Promotion	1,627,259
Fund 1111	Tourist Development Tax - Beach Restoration	1,277,067
Fund 1112	Constitutional Gas Tax	255,824
Fund 1117	Environmentally Sensitive Lands (Old Fund)	38,639
Fund 1119	Environmentally Sensitive Lands	8,101,484
Fund 1120	Utility Regulatory Authority	22,336

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Reserves Summary by Fund

Fund	Description	Amount
Fund 1121	Impact Fee - Park D1	83,810
Fund 1122	Impact Fee - Park D2	14,687
Fund 1123	Impact Fee - Park D3	49,093
Fund 1124	Impact Fee - Park D4	8,124
Fund 1127	North Malacompra District	268,717
Fund 1130	Transportation Impact Fee East - Old	7,419
Fund 1131	Transportation Impact Fee West	99,186
Fund 1132	Park Impact Fee Zone 1	205,761
Fund 1133	Park Impact Fee Zone 2	7,729
Fund 1134	Park Impact Fee Zone 3	179,146
Fund 1137	Transportation Impact Fees East - New	79,011
Fund 1154	Impact Fee - Transport D1	610,165
Fund 1155	Impact Fee - Transport D2	219,419
Fund 1156	Impact Fee - LE Trust	158,812
Fund 1157	Impact Fee - Fire Rescue Team	494,167
Fund 1158	Impact Fee - EMS Trust	43,738
Fund 1159	Impact Fee - Library Trust	90,248
Fund 1178	Rima Ridge Special Assessment	29,803
Fund 1180	Municipal Service	685,080
Fund 1181	Building Department	1,000,776
Fund 1182	Public Safety Communications Network	1,221,345

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Reserves Summary by Fund

Fund	Description	Amount
Fund 1192	Domestic Violence Trust	62,987
Fund 1193	Alcohol & Drug Abuse Trust	38,255
Fund 1194	Court Innovations/Technology	656,109
Fund 1196	Crime Prevention	99,194
Fund 1211	Judicial Center Bond - Sinking	1,794,340
Fund 1212	Bond - Capital Improvement Ref Rec 2015	3,658,676
Fund 1213	Bond - Taxable SP Asmt Rv S2018	20,443
Fund 1219	ESL Series 2009 & 2010	2,190,262
Fund 1307	Beach Front Park	266,596
Fund 1308	Beachfront Park Maintenance	545,934
Fund 1311	1/2 Cent Discretionary Sales Tax	63,136
Fund 1318	Marineland Acres District	342,627
Fund 1319	Environmentally Sensitive Lands	738,777
Fund 1401	Airport	461,705
Fund 1405	Residential Solid Waste Collection	433,338
Fund 1408	Old Kings Rd Landfill	270,840
Fund 1409	Construction & Demolition Debris Landfill	765,695
Fund 1410	Bunnell Landfill	266,965
Fund 1501	Health Insurance	2,535,312
Fund 1502	Risk Fund	250,000
Total Reserves - All Funds		<u>\$ 63,114,180</u>

Fund Balance History by Fund

Fund	Description	Ending Fund	Ending Fund	Ending Fund	Ending Fund	Adopted Beg.	Adopted Beg.	% Change	Explanation
		Balance 09/30/19	Balance 09/30/20	Balance 09/30/21	Balance 09/30/22	Fund Bal. 10/01/23	Fund Bal. 10/01/24		
1001	General Fund	10,305,985	34,486,248	33,749,871	51,140,186	26,536,537	31,815,239	19.89%	ARPA Funding for Lost Revenue Earned
Special Revenue Funds									
1102	County Transportation Trust	3,068,554	2,956,035	3,603,064	3,791,466	3,046,414	2,817,160	-7.53%	
1103	Emergency Communications E-911	580,719	567,949	671,879	697,600	324,148	271,246	-16.32%	Equipment Update
1104	Daytona North Service District	625,487	593,873	327,279	492,300	262,377	43,871	-83.28%	Increased Staff Time Expenditures
1105	Legal Aid	56	(8,290)	(8,290)	1,352	0	0	0.00%	
1106	Law Enforcement Trust	35,997	8,305	47,035	85,967	50,766	36,367	-28.36%	Funds Requested by FCSSO
1107	Law Library	17	(66)	(6)	1,344	0	0	0.00%	
1108	Court Facilities	224,684	100,706	139,605	204,062	0	192,465	100.00%	Interfund Loan Paid Back
1109	Tourist Development Tax - Capital	2,672,063	3,108,662	3,300,494	4,089,139	2,981,121	4,057,682	36.11%	Saving for Visitor Experience Center
1110	Tourist Development Tax - Promotion	1,348,866	666,101	1,551,496	3,113,546	2,667,357	1,220,007	-54.26%	Additional Marketing Efforts
1111	Tourist Development Tax - Restoration	4,844,705	5,897,820	1,593,663	1,360,630	830,568	809,067	-2.59%	
1112	Constitutional Gas Tax	4,094,153	5,077,665	4,594,489	3,219,551	104,250	151,259	45.09%	Contingency Budgets Not Used
1117	Environmentally Sensitive Lands	136,244	137,806	137,447	133,743	134,497	64,164	-52.29%	Spending Original Funding 1st
1119	Environmentally Sensitive Lands 2008	1,939,654	2,913,375	4,103,021	5,362,353	5,370,085	6,420,930	19.57%	ESL Funds Building Up
1120	Utility Regulatory	21,999	22,124	22,178	22,236	22,218	22,286	0.31%	
1121	Impact Fee- Park D1	0	0	0	23,905	0	53,880	100.00%	New Fund
1122	Impact Fee- Park D2	0	0	0	3,817	0	9,277	100.00%	New Fund
1123	Impact Fee- Park D3	0	0	0	19,188	0	34,163	100.00%	New Fund
1124	Impact Fee- Park D4	0	0	0	19,699	0	42,675	100.00%	New Fund
1127	North Malacompra District	106,592	140,651	173,572	204,815	205,393	237,692	15.73%	Maintenance Fund Increasing
1128	Grant Special Revenue Fund	0	0	(9,107)	72,592	0	0	0.00%	
1130	Transportation Impact Fees East-Old	2,752,514	2,465,586	2,370,493	2,336,824	2,350,532	3,519	-99.85%	Commerce Parkway Project
1131	Transportation Impact Fees West	137,414	139,326	139,499	138,769	98,592	99,236	0.65%	
1132	Park Impact Fees-Zone 1	157,056	230,472	325,070	413,329	261,604	205,811	-21.33%	Projects in Process & New Impact Fee Funds
1133	Park Impact Fees-Zone 2	28,854	29,211	29,226	36,744	29,222	7,704	-73.64%	Projects in Process & New Impact Fee Funds
1134	Park Impact Fees-Zone 3	109,378	123,123	138,149	160,869	154,804	179,046	15.66%	Projects in Process & New Impact Fee Funds
1135	Park Impact Fees-Zone 4	121,414	45,551	77,072	101,471	102,143	344	-99.66%	Projects in Process & New Impact Fee Funds
1137	Transportation Impact Fees East-New	837,621	849,610	850,768	846,345	851,168	78,111	-90.82%	Projects in Process & New Impact Fee Funds
1141	Economic Development	216,299	182,636	170,147	157,826	169,606	150,825	-11.07%	Paying Incentives
1143	State Housing Initiatives Partnership	296,859	302,821	538,347	1,958,739	636,631	0	-100.00%	Unspent Grant Revenue Update at CCF

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Fund Balance History by Fund

Fund	Description	Ending Fund	Ending Fund	Ending Fund	Ending Fund	Adopted Beg.	Adopted Beg.	% Change	Explanation
		Balance	Balance	Balance	Balance	Fund Bal.	Fund Bal.		
		09/30/19	09/30/20	09/30/21	09/30/22	10/01/23	10/01/24		
Special Revenue Funds (continued)									
1152	CDBG- Neighborhood Stabilization Program	0	0	29,550	29,550	50,518	50,518	0.00%	
1153	CDBG- Urban Development	0	0	0	42,000	0	42,000	100.00%	Fund Not Closed in FY 22 as Expected
1154	Impact Fee - Transport D1	0	0	0	234,373	0	410,165	100.00%	New Fund
1155	Impact Fee - Transport D1	0	0	0	81,021	0	150,319	100.00%	New Fund
1156	Impact Fee - Law Enforcement	0	0	0	47,701	0	103,357	100.00%	New Fund
1157	Impact Fee - Fire Rescue	0	0	0	163,271	0	326,417	100.00%	New Fund
1158	Impact Fee - EMS	0	0	0	13,598	0	28,718	100.00%	New Fund
1159	Impact Fee - Library	0	0	0	58,377	0	225,263	100.00%	New Fund
1175	Bimini Gardens MSTU	33,324	38,747	43,728	36,613	48,822	33,828	-30.71%	Increased Staff Time Charges
1177	Espanola Special Assessment	24,479	25,667	26,776	28,124	27,783	18,514	-33.36%	Increased Mosquito Spraying
1178	Rima Ridge Special Assessment	39,995	42,361	44,595	46,439	40,316	34,768	-13.76%	Increased Mosquito Spraying
1180	Municipal Services	966,896	1,007,928	1,178,063	1,372,034	1,040,214	1,260,283	21.16%	Increased Plan Reviewed
1181	Building Department	1,704,933	1,330,240	1,576,236	1,761,069	1,193,295	1,548,005	29.73%	Increase in Building Permits
1182	Public Safety Communications Network	3,551,779	3,705,044	3,433,445	1,350,909	1,445,463	1,290,476	-10.72%	User Fee Updated for FY 2023-24
1184	Disaster Relief Fund	2,256	1,241,869	0	59,300	0	0	0.00%	
1192	Domestic Violence	8,063	18,259	29,560	41,787	40,135	52,387	30.53%	No Projects in FY 2022-23
1193	Alcohol & Drug Abuse Trust	8,825	11,641	19,497	26,154	25,332	32,205	27.13%	No Projects in FY 2022-23
1194	Court Innovations/Technology	855,228	1,013,805	781,796	743,557	412,431	822,396	99.40%	No Projects in FY 2022-23
1195	Juvenile Diversion	13	9	20	1,455	0	0	0.00%	
1196	Crime Prevention	80,093	109,029	139,406	120,606	121,165	100,244	-17.27%	Funded Projects by PSCC
1197	Court Innovations	56,461	53,857	56,780	3,999	0	4,527	100.00%	Use of Fund Balance for Operations
1198	Teen Court	46,088	54,881	13,290	18,920	17,207	15,132	-12.06%	Use of Fund Balance for Operations
Total Special Revenue Funds		31,735,634	35,204,389	32,259,332	35,351,078	25,116,177	23,758,309		
Debt Service Funds									
1211	Judicial Center Bond Sinking	749,932	799,500	948,770	1,274,315	1,093,609	1,459,134	33.42%	Additional Ad Valorem Collected
1212	Cap Imp Ref Rev Bond 2015	3,278,502	3,238,590	3,696,419	5,017,583	4,007,086	5,127,597	27.96%	Additional Non-Ad Valorem Revenues
1213	BND TXBL SP ASMT RV S2018	854	57,237	(13,262)	(4,503)	0	7,463	0.00%	
1214	BND TXBL SP ASMT RV S2018 B	35,209	41,885	43,652	574	0	0	0.00%	Debt Paid Off
1215	BND CAP IMP REV S2020	0	0	8,702	7,669	8,722	0	-100.00%	Debt Paid Off
1219	ESL III Series 2008	1,164,949	1,138,060	1,151,530	1,279,148	1,262,197	1,636,406	29.65%	Additional Ad Valorem Collected
1221	Bond Grt Antc Note S2020	0	59,457	931,746	357,925	0	0	0.00%	
Total Debt Service Funds		5,229,446	5,334,729	6,767,557	7,932,711	6,371,614	8,230,600		

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Fund Balance History by Fund

Fund	Description	Ending Fund	Ending Fund	Ending Fund	Ending Fund	Adopted Beg.	Adopted Beg.	% Change	Explanation
		Balance	Balance	Balance	Balance	Fund Bal.	Fund Bal.		
		09/30/19	09/30/20	09/30/21	09/30/22	10/01/23	10/01/24		
Capital Projects Funds									
1307	Beachfront Park	408,690	414,453	414,918	412,459	415,519	266,096	-35.96%	Projects Identified
1308	Beachfront Park Maintenance	796,489	806,895	806,990	784,185	778,491	564,234	-27.52%	Maintenance Projects Identified
1311	1/2 Cent Discretionary Tax	3,953,380	3,582,816	3,819,071	3,656,644	1,360,884	1,285,281	-5.56%	
1312	Cap Impr Rev Bond 2015	815,555	827,154	52,849	924	0	0	0.00%	
1314	CPF Special Assessment S2018B	61,256	64,184	64,173	2	0	0	0.00%	
1315	CPF New Sheriff Op Ctr	0	0	10,435,726	2,766,361	501,000	0	-100.00%	Project Completed
1318	Marineland Acres District	352,802	445,865	388,658	500,557	400,657	327,092	-18.36%	Project Expected to be Completed in FY 24
1319	Environmentally Sensitive Lands-New	731,072	745,621	742,852	736,990	739,852	741,677	0.25%	
1320	Beach Renourishment Fund	0	15,716	46,660	46,479	46,000	46,236	0.51%	
Total Capital Project Funds		7,119,244	6,902,704	16,771,897	8,904,601	4,242,403	3,230,616		
Enterprise Funds									
1401	Airport	1,187,472	1,204,451	1,407,526	438,278	1,408,041	544,387	-61.34%	Completion of Capital Projects
1402	Solid Waste	1,037,995	852,330	329,740	730,115	154,507	11,169	-92.77%	Annual Operating Grant Lost in FY 20
1404	Flagler County Utilities - Beverly Beach	670,151	(515,062)	0	0	0	0	0.00%	
1405	Residential Solid Waste Collection	1,016,942	972,061	1,022,700	834,681	1,054,119	159,767	-84.84%	Increase to Annual Contract
1407	Flagler County Utilities - Plantation Bay	8,739,661	(1,948,724)	0	0	0	0	0.00%	
1408	Old Kings Road Landfill	482,500	485,552	465,761	454,312	445,774	359,653	-19.32%	Increased Staff Time Costs
1409	Construction & Demolition Debris Landfill	968,603	974,900	953,565	925,874	932,045	844,108	-9.43%	
1410	Bunnell Landfill	265,095	266,748	266,853	265,846	267,285	267,965	0.25%	
Total Enterprise Funds		14,368,419	2,292,256	4,446,145	3,649,106	4,261,771	2,187,049		
Internal Service Fund									
1501	Health Insurance	4,517,313	3,188,154	2,663,354	1,907,322	2,527,951	1,615,412	-36.10%	Higher Claims
Total Internal Service Fund		4,517,313	3,188,154	2,663,354	1,907,322	2,527,951	1,615,412		
Total		73,276,041	87,408,480	96,658,156	108,885,004	69,056,453	70,837,225	2.58%	

Note: Figures above are unaudited.

Enterprise Funds and Internal Service Fund report Net Assets instead of Fund Balance as Proprietary Funds.

Population & Authorized Position Counts

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
*Population	101,889	104,436	107,406	109,999	112,085	115,081	115,378	119,662	124,202	126,705
Budgeted BOCC Only Employees	324.05	346.00	368.99	371.85	382.27	386.86	380.25	404.325	408.325	412.475
Employees per Capita (Ratio)	1:314	1:302	1:291	1:296	1:293	1:297	1:303	1:296	1:304	1:307
Population Change	2.10%	2.50%	2.84%	2.41%	1.90%	2.67%	0.26%	3.71%	3.79%	2.02%
Employee Change	4.89%	6.77%	6.64%	0.78%	2.80%	1.20%	-1.71%	6.33%	0.99%	1.02%

The employee count above represents the positions that report to the Board of County Commissioners.
The positions that report to the Judicial Branch and Constitutional Offices are not displayed.

*Population counts obtained from the Bureau of Economic and Business Research & US Census Bureau.

Personnel Services Category All Funds - BOCC Only

Fund Description	Salary	Other	Overtime	FICA	Retirement	Health Insurance	Workers Comp.	Total
General Fund (Fund 1001)	\$ 20,761,839	\$ 924,042	\$ 1,453,086	\$ 1,701,359	\$ 5,182,434	\$ 3,743,727	\$ 675,618	\$ 34,442,105
County Transportation Trust (Fund 1102)	1,347,320	0	4,500	103,416	183,280	395,705	137,026	2,171,247
Emergency Communications E-911 (Fund 1104)	186,932	0	0	14,300	32,892	34,795	318	269,237
Tourist Development (Fund 1110)	407,524	0	0	31,176	84,981	74,706	693	599,080
Grant Special Revenue (Fund 1128)	441,922	0	37,528	36,679	156,636	125,955	25,509	824,229
SHIP (Fund 1143)	50,523	0	0	3,865	6,856	13,645	86	74,975
Municipal Services (Fund 1180)	530,821	0	1,000	40,684	94,196	98,928	3,551	769,180
Building (Fund 1181)	1,068,429	0	20,000	83,263	162,880	201,265	19,854	1,555,691
Public Safety Comm Network (Fund 1182)	169,154	0	0	12,941	28,975	29,338	288	240,696
Court Innovations (Fund 1197)	46,925	0	0	3,590	6,368	13,645	80	70,608
Teen Court (Fund 1198)	48,360	0	0	3,700	6,562	13,645	82	72,349
Airport (Fund 1401)	460,262	11,034	15,000	37,201	97,439	109,160	19,121	749,217
Solid Waste (Fund 1402)	51,708	0	375	3,985	7,055	13,646	3,120	79,889
Residential Solid Waste Collect (Fund 1405)	27,092	0	750	2,129	3,302	6,822	47	40,142
Old Kings Road Landfill (Fund 1408)	25,854	0	188	1,992	3,098	6,822	1,559	39,513
Const. & Demo Debris Landfill (Fund 1409)	25,854	0	188	1,992	3,098	6,822	1,559	39,513
Health Insurance (Fund 1501)	51,208	0	0	3,917	6,949	9,552	87	71,713
Total	\$ 25,701,727	\$ 935,076	\$ 1,532,615	\$ 2,086,189	\$ 6,067,001	\$ 4,898,178	\$ 888,598	\$ 42,109,384

Summary of Personnel Services All Funds - BOCC Only



Note:

15 Firefighter/Paramedics were added during FY 20-21 through the SAFER Grant and were included in the Adopted FY 21-22 Budget.

FTE Authorization Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change	Description of Change
General Fund					
Board of County Commissioners	5.000	5.000	5.000	0.000	
County Administration	6.000	4.700	4.200	(0.500)	Chief of Staff Eliminated; Chief of Special Projects Split Funded with Library
Communications	3.300	3.300	3.300	0.000	Comm. & Engagement Mgr Added; Audio Video Coordinator Moved to IT
Land Management	4.000	4.000	4.000	0.000	
County Attorney	4.000	4.000	4.000	0.000	
Economic Development	1.100	1.000	1.000	0.000	
Engineering	7.000	7.000	7.000	0.000	
Financial Services:					
Office of Management and Budget	7.000	8.000	6.000	(2.000)	Moved Grants & Project Accountants to Other Departments
Office of Procurement and Contracts	6.000	9.500	8.500	(1.000)	Moved Property Control Agent to Fire/Rescue
Total Financial Services	13.000	17.500	14.500	(3.000)	
IT Department	11.300	13.550	13.500	(0.050)	IT Reorganization
Cyber Security	0.000	0.000	1.500	1.500	New Division with 1 Additional Split Funded FTE
Public Safety Software	3.700	4.750	3.450	(1.300)	IT Reorganization
Total Innovation Technology	15.000	18.300	18.450	0.150	
Human Resources	5.300	5.300	5.300	0.000	
County Extension Services	6.000	6.000	7.000	1.000	Added Family and Consumer Sciences Agent III
Social Services Admin	5.000	5.000	5.000	0.000	
Human Services	4.000	4.000	4.000	0.000	
Senior Services	4.000	4.000	4.000	0.000	
Adult Day Care	5.000	5.000	5.000	0.000	
Congregate Meals	1.500	1.500	1.500	0.000	
Veteran's Services	2.000	2.000	2.000	0.000	
Total Health & Human Services	21.500	21.500	21.500	0.000	
Library - Main Branch	15.450	15.500	16.000	0.500	Chief of Special Projects Split Funded with Admin, Added Library Assistant II
Bunnell Library	2.000	2.000	2.000	0.000	
Total Library	17.450	17.500	18.000	0.500	

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FTE Authorization Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change	Description of Change
General Services:					
General Services Administration	5.750	7.500	9.000	1.500	Grant & Project Accountant from OMB & Reorganization
Fleet Management	9.500	9.000	9.000	0.000	
Facilities Management	25.500	24.000	25.000	1.000	Tradesworker II Moved from Recreation Facilities
Public Transportation	33.350	31.850	31.850	0.000	
Recreation Facilities	17.500	17.000	16.000	(1.000)	Tradesworker II Moved to Facilities Management
Princess Place Preserve	3.500	5.500	5.500	0.000	
Princess Place Cottages	0.500	0.000	0.000	0.000	
Bull Creek	1.000	0.500	0.500	0.000	
Total General Services	96.600	95.350	96.850	1.500	
Emergency Management					
Emergency Management	5.000	5.000	5.000	0.000	
Emergency Flight Operations					
Emergency Flight Operations	2.000	2.000	2.000	0.000	
Fire/Rescue Admin	13.000	13.000	14.000	1.000	Property Control Agent Moved from Purchasing
Fire/Rescue	87.000	87.000	89.000	2.000	Added 2.0 FTE
Total Fire/Rescue	102.000	102.000	105.000	3.000	
Total General Fund					
Total General Fund	312.250	317.450	320.100	2.650	
Judicial					
Guardian Ad Litem	1.000	1.000	1.000	0.000	
Pre-Trial Services	1.000	1.000	1.000	0.000	
Total Judicial	2.000	2.000	2.000	0.000	
Special Revenue Funds					
County Transportation Trust:					
Road & Bridge Department	29.000	29.000	29.000	0.000	
Court Innovations (Drug Court)	1.000	1.000	1.000	0.000	
Teen Court	1.000	1.000	1.000	0.000	
Law Library	0.050	0.000	0.000	0.000	
Tourist Development Office	5.375	5.475	5.475	0.000	
Emergency Services Public Safety	1.650	1.650	2.150	0.500	Reorganized Position Split Funding Between IT Divisions

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FTE Authorization Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change	Description of Change
SHIP Program	1.000	0.000	1.000	1.000	Moved Program Coordinator from HHS
Fire/Rescue SAFER Grant	15.000	15.000	15.000	0.000	SAFER Grant ends in March 2024 & FTEs Will Be Moved to Fire/Rescue
Municipal Services Fund:					
Planning & Zoning	4.000	4.600	5.500	0.900	Added 1.0 FTE Planner and Split Funded Land Dev. Tech. with Building
Code Enforcement	1.250	1.250	1.750	0.500	Increased Split Funding from Building
Building Fund	13.750	14.150	14.750	0.600	Added 1.0 FTE Office Mgr and Deacreated Code Enforcement Split Funding
Emergency Communications - E911	4.050	4.050	2.550	(1.500)	Reorganized Position Split Funding Between IT Divisions
Total Special Revenue Funds	77.125	77.175	79.175	2.000	
Enterprise & Internal Service Funds					
Airport	8.000	8.000	8.000	0.000	
Landfill Long Term Mnt (Old Kings)	0.000	0.500	0.500	0.000	
Landfill Long Term Mnt (C&D)	0.000	0.500	0.500	0.000	
Solid Waste - Landfill	2.500	1.000	1.000	0.000	
Residential Solid Waste Collection	1.750	1.000	0.500	(0.500)	Reorganization with General Services
Health Insurance Fund	0.700	0.700	0.700	0.000	
Total Enterprise & Internal Service Funds	12.950	11.700	11.200	(0.500)	
	Adopted	Adopted	Adopted		
	FY 21-22	FY 22-23	FY 23-24	Change	
General Fund (including Judicial)	314.250	319.450	322.100	2.650	
Special Revenue Funds	77.125	77.175	79.175	2.000	
Enterprise and Internal Service Funds	12.950	11.700	11.200	(0.500)	
Total BOCC FTE Count	404.325	408.325	412.475	4.150	

Position Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change
General Fund				
Board of County Commissioners				
County Commissioner	5.000	5.000	5.000	0.000
County Administration				
Chief of Staff	2.000	1.000	0.000	(1.000)
Chief of Special Projects and Initiatives	0.000	0.000	0.500	0.500
County Administrator	1.000	1.000	1.000	0.000
Deputy County Administrator	0.000	1.000	1.000	0.000
Executive Admin Assistant	1.000	1.000	1.000	0.000
Executive Admin Assistant to BOCC	1.000	0.700	0.700	0.000
Public Information Officer	1.000	0.000	0.000	0.000
Total Administration	11.000	9.700	9.200	(0.500)
Communications				
Public Information Officer	0.000	1.000	0.000	(1.000)
Communications and Engagement Manager	0.000	0.000	1.000	1.000
Communications Coordinator	0.000	0.000	1.000	1.000
Digital Media & Events Coordinator	0.000	1.000	1.000	0.000
Audio Video Production Coordinator	0.000	1.000	0.000	(1.000)
Executive Admin Assistant to BOCC	0.000	0.300	0.300	0.000
Total Communications	0.000	3.300	3.300	0.000
Land Management				
Environmental Projects Supervisor	1.000	1.000	1.000	0.000
Land Management Specialist	1.000	1.000	1.000	0.000
Prescribed Fire Program Supervisor	1.000	1.000	1.000	0.000
Public Lands & Natural Resource Manager	1.000	1.000	1.000	0.000
Total Land Management	4.000	4.000	4.000	0.000
County Attorney				
Assistant County Attorney	1.000	1.000	1.000	0.000
County Attorney	1.000	1.000	1.000	0.000
Deputy County Attorney	1.000	1.000	1.000	0.000
Legal Assistant	1.000	1.000	1.000	0.000
Total County Attorney	4.000	4.000	4.000	0.000
Economic Development				
Economic Development Manager	1.000	1.000	1.000	0.000
Tourism Development Director	0.100	0.000	0.000	0.000
Total Economic Development	1.100	1.000	1.000	0.000

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Position Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change
Engineering				
Assistant County Engineer	1.000	1.000	1.000	0.000
CAD Technician	1.000	0.000	0.000	0.000
Coastal Engineer	0.000	1.000	1.000	0.000
Contracts/Grants Coordinator	1.000	1.000	1.000	0.000
County Engineer	1.000	1.000	1.000	0.000
Project Administrator	1.000	1.000	1.000	0.000
Project Manager	2.000	2.000	2.000	0.000
Total Engineering	7.000	7.000	7.000	0.000
Office of Management and Budget				
Administrative Assistant	1.000	1.000	0.000	(1.000)
Financial Services Director	1.000	1.000	1.000	0.000
Grants & Projects Accountant	1.000	2.000	0.000	(2.000)
OMB Analyst	2.000	2.000	3.000	1.000
OMB Manager	1.000	1.000	1.000	0.000
Senior OMB Analyst	1.000	1.000	1.000	0.000
Office of Procurement and Contracts				
Contract Coordinator	0.000	0.750	0.750	0.000
Fixed Assests and Property Coordinator	0.000	0.000	1.000	1.000
OPC Analyst	1.000	3.000	4.000	1.000
Property Control Agent	2.000	2.000	0.000	(2.000)
Procurement and Contract Services Manager	1.000	1.000	1.000	0.000
Senior Contract Coordinator	0.000	0.750	0.750	0.000
Senior OPC Analyst	1.000	1.000	0.000	(1.000)
Assests & Inventory Control Supervisor	1.000	1.000	1.000	0.000
Total Financial Services	13.000	17.500	14.500	(3.000)
IT Department				
Assistant Chief Information Officer	0.300	0.300	0.000	(0.300)
Audio Video Production Coordinator	0.000	0.000	1.000	1.000
Chief Information Officer	0.200	0.200	0.350	0.150
GIS Analyst	1.000	1.000	1.000	0.000
GIS Developer	0.000	0.000	1.000	1.000
GIS Manager	1.000	1.000	1.000	0.000
IT Manager	0.250	0.250	0.350	0.100
IT Network Administrator	1.000	1.000	1.000	0.000
IT Office Manager	0.550	0.550	0.550	0.000
IT Project Manager	1.000	1.000	0.750	(0.250)
IT Support Specialist I	2.250	3.750	1.500	(2.250)
IT Support Specialist II	1.500	1.500	1.500	0.000

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Position Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change
IT Support Supervisor	0.000	0.750	0.750	0.000
Security Analyst	0.000	0.500	0.000	(0.500)
Senior Network Administrator	1.750	1.000	1.000	0.000
Senior Security Analyst	0.500	0.000	0.000	0.000
Senior Systems Administrator	0.000	0.750	0.750	0.000
UAS Program Coordinator	0.000	0.000	1.000	1.000
Digital Media Coordinator	1.000	0.000	0.000	0.000
Marketing Media Manager	1.000	0.000	0.000	0.000
Multimedia Communications Manager	1.000	0.000	0.000	0.000
Office Manager	0.100	0.000	0.000	0.000
Cyber Security				
Information Systems Security Manager	0.000	0.000	0.750	0.750
Security Analyst	0.000	0.000	0.750	0.750
Public Safety Software				
Assistant Chief Information Officer	0.250	0.250	0.000	(0.250)
Chief Information Officer	0.150	0.350	0.200	(0.150)
IT Manager	0.250	0.250	0.200	(0.050)
IT Project Manager	0.000	0.000	0.250	0.250
IT Support Specialist I	0.750	1.250	0.500	(0.750)
IT Support Specialist II	0.500	0.500	0.500	0.000
IT Support Supervisor	0.000	0.250	0.250	0.000
Office Manager	0.100	0.200	0.100	(0.100)
Public Safety Systems Coordinator	0.400	0.000	0.000	0.000
Public Safety Systems Specialist	0.800	0.800	0.800	0.000
Public Safety Systems Supervisor	0.000	0.400	0.400	0.000
Security Analyst	0.000	0.250	0.000	(0.250)
Senior Network Administrator	0.250	0.000	0.000	0.000
Senior Security Analyst	0.250	0.000	0.000	0.000
Senior Systems Administrator	0.000	0.250	0.250	0.000
Total Innovation Technology	18.100	18.300	18.450	0.150
Human Resources				
Benefits & Wellness Manager	0.300	0.300	0.300	0.000
HR Director/Dean of Students	1.000	1.000	1.000	0.000
HR Generalist	1.000	1.000	1.000	0.000
Human Resources Manager	1.000	1.000	1.000	0.000
Human Resources Specialist	1.000	1.000	1.000	0.000
Risk Manager	1.000	1.000	1.000	0.000
Total Human Resources	5.300	5.300	5.300	0.000

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Position Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change
Extension Services				
4H Extension Agent I	1.000	1.000	1.000	0.000
Administrative Assistant	1.000	1.000	1.000	0.000
Agricultural Agent II	1.000	1.000	1.000	0.000
County Extension Director	1.000	1.000	1.000	0.000
Extension Program Assistant	0.500	0.500	0.500	0.000
Family and Consumer Sciences Agent III	0.000	0.000	1.000	1.000
Horticulture Agent I	1.000	1.000	1.000	0.000
Staff Assistant II	0.500	0.500	0.500	0.000
Total Extension Services	6.000	6.000	7.000	1.000
Health & Human Services Admin				
Accounting Clerk	1.000	1.000	1.000	0.000
Administrative Assistant	1.000	1.000	1.000	0.000
Assistant Health & Human Services Director	1.000	0.000	0.000	0.000
Financial Management Coordinator	1.000	0.000	0.000	0.000
Grants & Project Accountant	0.000	0.000	1.000	1.000
Health & Human Services Director	1.000	1.000	1.000	0.000
Housing Program Coordinator (SHIP)	0.000	1.000	0.000	(1.000)
Housing Services Program Manager (SHIP)	0.000	1.000	1.000	0.000
Human Services				
Human Services Case Manager	3.000	3.000	3.000	0.000
Human Services Program Manager	1.000	1.000	1.000	0.000
Senior Services				
Senior Services Case Manager	2.500	2.000	2.000	0.000
Senior Services Case Manager Title III	0.000	0.500	0.500	0.000
Senior Services Program Aide	0.500	0.500	0.500	0.000
Senior Services Program Manager	1.000	1.000	1.000	0.000
Adult Day Care				
ADC CNA	3.000	3.000	3.000	0.000
ADC Coord Substitute	0.200	0.000	0.000	0.000
ADC LPN	1.000	1.000	1.000	0.000
ADC Program Manager	0.800	1.000	1.000	0.000
Congregate Meals				
Senior Services Case Manager	0.500	0.500	0.500	0.000
Site Leader	0.500	0.500	0.500	0.000
Senior Services Program Aide	0.500	0.500	0.500	0.000
Veterans Services				
Veterans Services Counselor	1.000	1.000	1.000	0.000
Veterans Services Officer	1.000	1.000	1.000	0.000
Total Health & Human Services	21.500	21.500	21.500	0.000

(continued on next page)

Position Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change
Library - Palm Coast Branch				
Administrative Assistant	1.000	1.000	1.000	0.000
Assistant Branch Manager	0.000	0.000	1.000	1.000
Assistant Library Director	1.000	1.000	1.000	0.000
Branch Manager	0.000	0.000	1.000	1.000
Librarian II	1.950	1.000	1.000	0.000
Librarian III	0.000	1.000	0.000	(1.000)
Library Associate I	0.000	0.000	2.000	2.000
Library Associate II	0.000	0.000	1.000	1.000
Library Assistant I	5.500	5.500	3.500	(2.000)
Library Assistant II	5.000	5.000	4.000	(1.000)
Library Director/Chief of Special Projects & Initiatives	1.000	1.000	0.500	(0.500)
Bunnell Library				
Assistant Branch Manager	0.000	0.000	1.000	1.000
Library Assistant I	1.000	1.000	1.000	0.000
Library Assistant II	1.000	1.000	0.000	(1.000)
Total Library	17.450	17.500	18.000	0.500
General Services Administration				
Accounting Clerk	0.000	1.000	1.000	0.000
Administrative Assistant	1.000	0.750	1.000	0.250
Financial Management Coordinator	0.750	0.750	1.000	0.250
General Services Assistant Director	1.000	1.000	1.000	0.000
General Services Director	1.000	1.000	1.000	0.000
General Services Project Coordinator	0.000	1.000	1.000	0.000
Grant & Project Accountant	0.000	0.000	1.000	1.000
Office Manager	1.000	1.000	1.000	0.000
Senior Chief of Trades	1.000	1.000	1.000	0.000
Fleet Management				
Accounting Clerk	0.500	0.000	0.000	0.000
Fleet Services Manager	1.000	1.000	1.000	0.000
Mechanic I	1.000	1.000	1.000	0.000
Mechanic II	2.000	2.000	2.000	0.000
Mechanic II EVT	1.000	1.000	1.000	0.000
Mechanic II TVT	1.000	1.000	1.000	0.000
Mechanic II/Service Advisor	1.000	1.000	1.000	0.000
Mechanic III	1.000	1.000	1.000	0.000
Service Mechanic	1.000	1.000	1.000	0.000

(continued on next page)

Position Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change
Facilities Management				
Chief of Trades	2.000	2.000	2.000	0.000
Chief of Trades/Facilities	1.000	1.000	1.000	0.000
Energy Management Coord	1.000	1.000	1.000	0.000
Facilities Contract Coord	0.500	0.000	0.000	0.000
Tradesworker I Maintenance	1.000	0.000	0.000	0.000
Tradesworker II Construction	4.000	4.000	3.000	(1.000)
Tradesworker II Grounds	0.000	0.000	1.000	1.000
Tradesworker II Maintenance	0.000	0.000	1.000	1.000
Tradesworker III Construction	4.000	4.000	4.000	0.000
Tradesworker III Maintenance	4.000	4.000	4.000	0.000
Tradesworker IV Construction	6.000	6.000	6.000	0.000
Tradesworker IV Maintenance	2.000	2.000	2.000	0.000
Public Transportation				
Financial Management Coordinator	0.500	0.000	0.000	0.000
Transportation Coordinator	2.000	2.000	2.000	0.000
Transportation Dispatch Clerks	2.000	3.000	3.000	0.000
Transportation Driver	26.000	23.000	23.000	0.000
Transportation Driver Part-time	2.850	2.850	2.850	0.000
Transportation Manager	0.000	1.000	1.000	0.000
Recreation Facilities				
Accounting Clerk	0.500	0.000	0.000	0.000
Chief of Trades Grounds & Fields	1.000	1.000	1.000	0.000
Maintenance Technician	5.000	5.000	4.000	(1.000)
Parks & Rec Manager	1.000	1.000	1.000	0.000
Parks Supervisor	1.000	1.000	0.000	(1.000)
Staff Assistant	0.000	0.000	1.000	1.000
Tradesworker II Maintenance	3.000	3.000	3.000	0.000
Tradesworker III Construction	2.000	1.000	1.000	0.000
Tradesworker III Grounds	0.000	0.000	1.000	1.000
Tradesworker III Maintenance	1.000	2.000	1.000	(1.000)
Tradesworker IV Construction	2.000	2.000	2.000	0.000
Tradesworker IV Maintenance	1.000	1.000	1.000	0.000
Princess Place Preserve				
Park Ranger	3.500	5.500	5.500	0.000
Princess Place Cottages				
Park Ranger	0.500	0.000	0.000	0.000
Bull Creek				
Park Ranger	1.000	0.500	0.500	0.000
Total General Services	96.600	95.350	96.850	1.500

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Position Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change
Emergency Management				
Emergency Management Director	1.000	1.000	1.000	0.000
Emergency Management Planner	2.000	2.000	2.000	0.000
Emergency Management Senior Planner	1.000	1.000	1.000	0.000
Emergency Management Specialist	1.000	1.000	1.000	0.000
Total Emergency Management	5.000	5.000	5.000	0.000
Flight Operations				
Chief Pilot	1.000	1.000	1.000	0.000
Flight Operations Chief	1.000	1.000	1.000	0.000
Fire/Rescue Admin				
Accountant I	1.000	1.000	0.000	(1.000)
Community Paramedic	2.000	2.000	2.000	0.000
Fire Marshall	1.000	1.000	1.000	0.000
Fire Rescue Battalion Chief	4.000	4.000	4.000	0.000
Fire Rescue Chief	1.000	1.000	1.000	0.000
Fire Rescue Deputy Chief	1.000	1.000	1.000	0.000
Fire Rescue Training Chief	1.000	1.000	1.000	0.000
Fire Rescue Training Officer	1.000	1.000	1.000	0.000
Logistics Manager	1.000	1.000	1.000	0.000
Office Manager	0.000	0.000	1.000	1.000
Property Control Agent	0.000	0.000	1.000	1.000
Fire/Rescue				
Fire Rescue Lieutenant	18.000	18.000	18.000	0.000
Firefighter/Paramedic	69.000	69.000	71.000	2.000
Total Fire/Rescue	102.000	102.000	105.000	3.000
Total General Fund				
	312.050	317.450	320.100	2.650
Judicial				
Guardian Ad Litem				
GAL Case Coordinator	1.000	1.000	1.000	0.000
Pre-Trial Services				
Pre-Trial Services Officer	1.000	1.000	1.000	0.000
Total Judicial	2.000	2.000	2.000	0.000

(continued on next page)

Position Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change
Special Revenue Funds				
County Transportation Trust				
Road & Bridge				
Administrative Assistant	1.000	1.000	1.000	0.000
Assistant Road & Bridge Manager	1.000	1.000	1.000	0.000
Equipment Operator I	0.000	0.000	0.000	0.000
Equipment Operator II	10.000	10.000	10.000	0.000
Equipment Operator III	6.000	6.000	6.000	0.000
Equipment Operator IV	5.000	5.000	5.000	0.000
Public Works Supervisor	3.000	3.000	3.000	0.000
Road & Bridge Manager	1.000	1.000	1.000	0.000
Traffic Sign Technician	1.000	1.000	1.000	0.000
Welder/Mechanic	1.000	1.000	1.000	0.000
Total County Transportation Trust	29.000	29.000	29.000	0.000
Court Innovations				
Drug Court Coordinator	1.000	1.000	1.000	0.000
Total Court Innovations	1.000	1.000	1.000	0.000
Teen Court				
Teen Court Coordinator	1.000	1.000	1.000	0.000
Total Teen Court	1.000	1.000	1.000	0.000
Law Library				
Librarian II	0.050	0.000	0.000	0.000
Total Law Library	0.050	0.000	0.000	0.000
Tourist Development Office				
Administrative Assistant	1.000	1.000	1.000	0.000
Destination Dev & Comm Engagement Manager	1.000	1.000	1.000	0.000
Marketing Media Manager	1.000	1.000	1.000	0.000
Tourism Development Director	0.900	1.000	1.000	0.000
Tourism Marketing Manager	1.000	1.000	1.000	0.000
Tourism Visitor Services Specialist	0.475	0.475	0.475	0.000
Total Tourist Development Office	5.375	5.475	5.475	0.000

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Position Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change
Public Safety Communications Network				
Assistant Chief Information Officer	0.200	0.200	0.000	(0.200)
Chief Information Officer	0.200	0.200	0.200	0.000
IT Manager	0.250	0.250	0.200	(0.050)
IT Office Manager	0.100	0.100	0.250	0.150
Public Safety Systems Coordinator	0.300	0.300	0.000	(0.300)
Public Safety Systems Specialist	0.600	0.600	1.000	0.400
Public Safety Systems Supervisor	0.000	0.000	0.500	0.500
Total Public Safety Communications Network	1.650	1.650	2.150	0.500
SHIP Program				
Housing Program Coordinator	1.000	0.000	1.000	1.000
Total SHIP	1.000	0.000	1.000	1.000
Fire/Rescue SAFER Grant				
FF Paramedic	15.000	15.000	15.000	0.000
Total SAFER Grant	15.000	15.000	15.000	0.000

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Position Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change
Municipal Services				
Planning & Zoning - Growth Management				
Development Engineer	1.000	1.000	1.000	0.000
Development Review Planner	1.000	1.000	1.000	0.000
Growth Management Assistant Director	0.500	0.500	0.500	0.000
Growth Management Director	0.500	0.500	0.500	0.000
Land Development Technician Planner	0.000 1.000	1.000 0.600	0.500 2.000	(0.500) 1.400
Code Enforcement				
Code Enforcement Inspector	1.000	1.000	1.500	0.500
Licensing Coordinator	0.250	0.250	0.250	0.000
Total Municipal Services	5.250	5.850	7.250	1.400
Building Department				
Building Inspector II	3.000	4.000	4.000	0.000
Building Services Manager	1.000	1.000	1.000	0.000
Business Analyst	1.000	0.000	0.000	0.000
Central Permitting Technician	3.000	3.000	3.000	0.000
Chief Building Inspector	1.000	1.000	1.000	0.000
Chief Building Official	1.000	1.000	1.000	0.000
Code Enforcement Inspector	1.000	1.000	0.500	(0.500)
Growth Management Asst Director	0.500	0.500	0.500	0.000
Growth Management Director	0.500	0.500	0.500	0.000
Land Development Technician	0.000	0.000	0.500	0.500
Licensing Coordinator	0.750	0.750	0.750	0.000
Office Manager	0.000	0.000	1.000	1.000
Planner	0.000	0.400	0.000	(0.400)
Senior Building Inspector	1.000	1.000	1.000	0.000
Total Building Department	13.750	14.150	14.750	0.600

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Position Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change
Emergency Communications - E911				
Assistant Chief Information Officer	0.250	0.250	0.000	(0.250)
Chief Information Officer	0.250	0.250	0.250	0.000
GIS Developer	1.000	1.000	0.000	(1.000)
GIS Specialist	1.000	0.000	1.000	1.000
Information Systems Security Manager	0.000	0.000	0.250	0.250
IT Manager	0.250	0.250	0.250	0.000
IT Office Manager	0.150	0.150	0.250	0.100
Public Safety Systems Coordinator	0.300	0.000	0.000	0.000
Public Safety Systems Specialist	0.600	0.600	0.200	(0.400)
Public Safety Systems Supervisor	0.000	0.300	0.100	(0.200)
Security Analyst	0.250	0.250	0.250	0.000
UAS Program Coordinator	0.000	1.000	0.000	(1.000)
Total Emergency Communications - E911	4.050	4.050	2.550	(1.500)
Total Special Revenue Funds	77.125	77.175	79.175	2.000
Enterprise & Internal Service Funds				
Airport				
Accounting Clerk	1.000	1.000	1.000	0.000
Airport Attendant	4.000	4.000	4.000	0.000
Airport Director	1.000	1.000	1.000	0.000
Custodian/Maintenance Technician	1.000	1.000	1.000	0.000
Office Manager	1.000	1.000	1.000	0.000
Total Airport	8.000	8.000	8.000	0.000
Landfill Long Term Mnt (Old Kings)				
Household Hazardous Waste Technician	0.000	0.250	0.250	0.000
Solid Waste Inspector	0.000	0.250	0.250	0.000
Total Landfill Long Term Mnt (Old Kings)	0.000	0.500	0.500	0.000
Landfill Long Term Mnt (C&D)				
Household Hazardous Waste Technician	0.000	0.250	0.250	0.000
Solid Waste Inspector	0.000	0.250	0.250	0.000
Total Landfill Long Term Mnt (C&D)	0.000	0.500	0.500	0.000

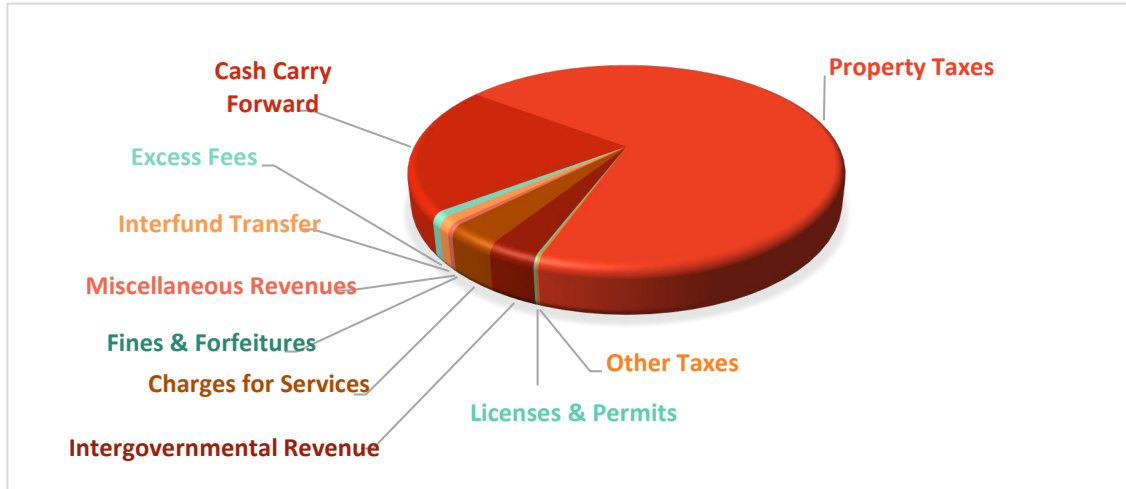
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Position Summary by Department

Department/Division	Adopted FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Change
Solid Waste - Landfill				
Financial Management Coordinator	0.500	0.000	0.000	0.000
Household Hazardous Waste Technician	1.000	0.500	0.500	0.000
Solid Waste Inspector	1.000	0.500	0.500	0.000
Total Solid Waste - Landfill	2.500	1.000	1.000	0.000
Residential Solid Waste Collection				
Accounting Clerk	1.000	0.000	0.000	0.000
Administrative Assistant	0.000	0.250	0.000	(0.250)
Contract Coordinator	0.500	0.250	0.250	0.000
Senior Contract Coordinator	0.000	0.250	0.250	0.000
Financial Management Coordinator	0.250	0.250	0.000	(0.250)
Total Residential Solid Waste Collection	1.750	1.000	0.500	(0.500)
Health Insurance Fund				
Benefits & Wellness Manager	0.700	0.700	0.700	0.000
Total Health Insurance Fund	0.700	0.700	0.700	0.000
Total Enterprise & Internal Service Funds	12.950	11.700	11.200	(0.500)
Grand Total	404.125	408.325	412.475	4.150
	Adopted	Adopted	Adopted	
	FY 21-22	FY 22-23	FY 23-24	Change
General Fund (including Judicial)	314.050	319.450	322.100	2.650
Special Revenue Funds	77.125	77.175	79.175	2.000
Enterprise and Internal Service Funds	12.950	11.700	11.200	(0.500)
Total BOCC FTE Count	404.125	408.325	412.475	4.150

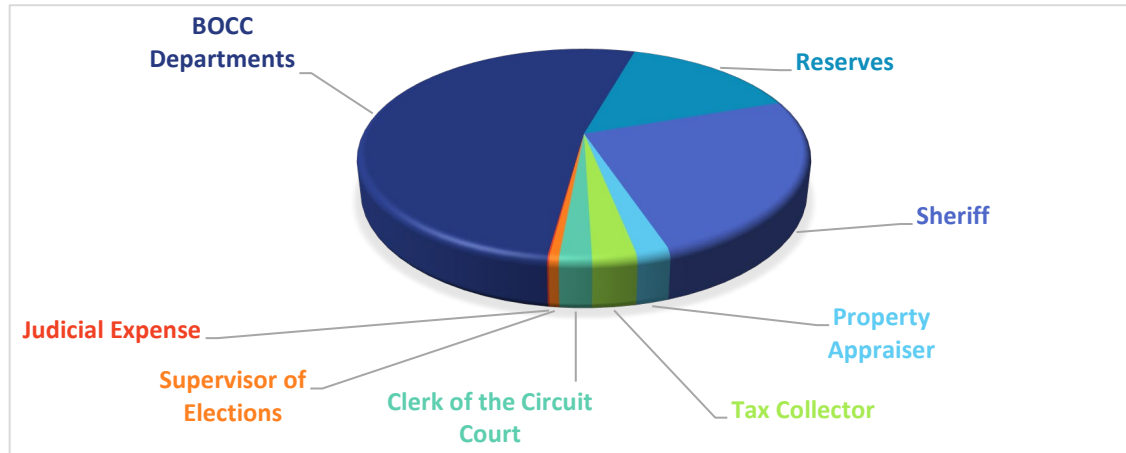
Revenue and Expenditure Summary of the General Fund

The General Fund contains the operating expenditures for services which are Countywide in nature, as well as the budgets of the Constitutional Offices. The projected revenues by category for the General Fund are as follows:



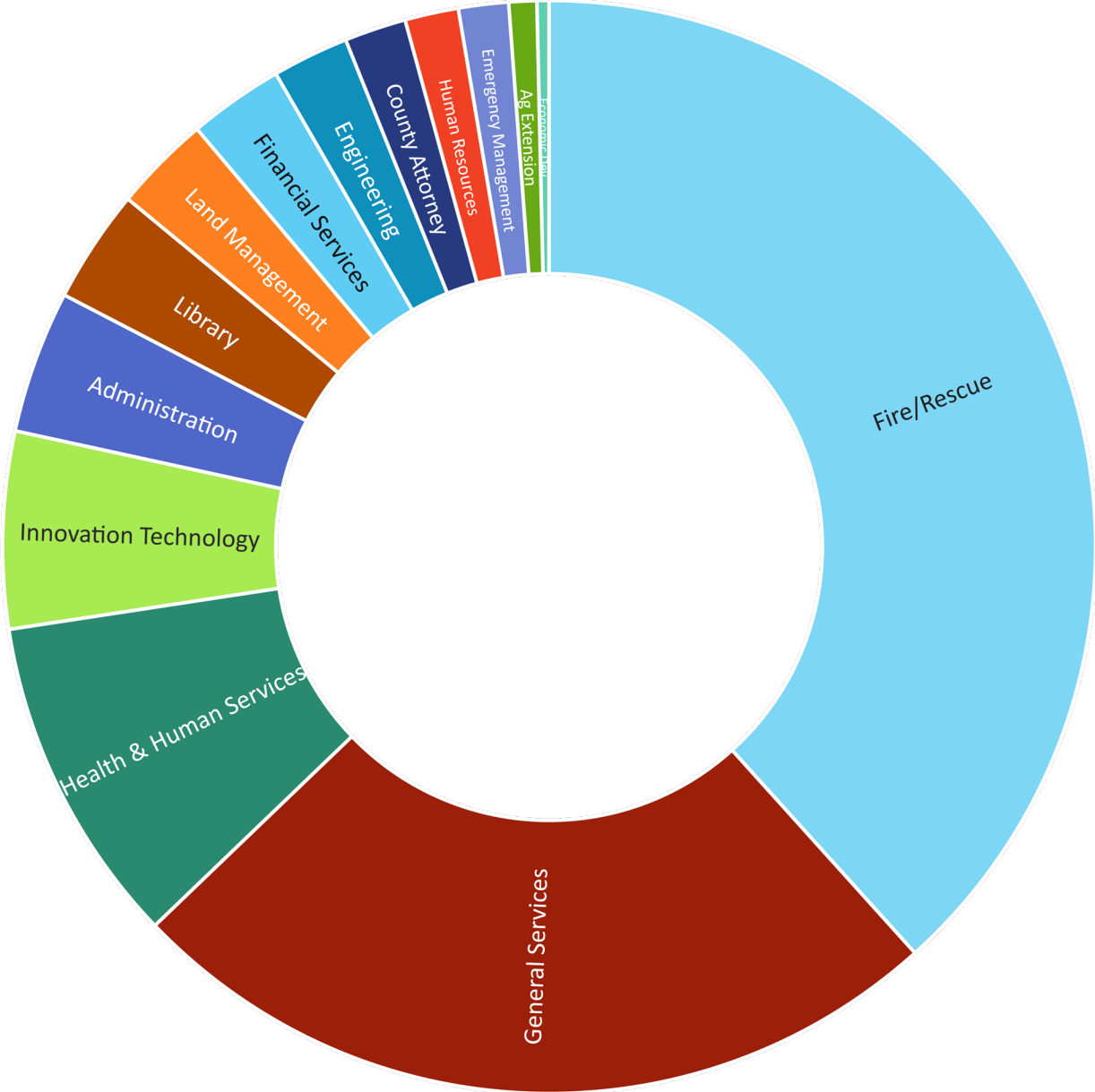
Revenues	
Property Taxes	\$ 108,957,519
Other Taxes	243,421
Licenses & Permits	251,487
Intergovernmental Revenue	4,945,535
Charges for Services	5,243,550
Fines & Forfeitures	36,500
Miscellaneous Revenues	719,636
Interfund Transfer	1,500,000
Excess Fees	1,387,257
Cash Carry Forward	31,815,239
Total Revenues	<u><u>\$ 155,100,144</u></u>

The General Fund services in the budget include: Administration, County Attorney, Economic Development, Land Management, Innovation Technology, Financial Services, Health and Human Services, Library, Extension Services, Human Resources, General Services, and Emergency Services. In addition, the General Fund supports the budget of the Constitutional Offices: Sheriff, Property Appraiser, Tax Collector, Clerk of the Circuit Court, Supervisor of Elections and court related expenses. The operations of these Elected Officials are funded, but not controlled, by the Board of County Commissioners.



Expenditures	
Sheriff	\$ 38,902,274
Property Appraiser	3,159,187
Tax Collector	4,160,000
Clerk of the Circuit Court	3,035,350
Supervisor of Elections	892,027
Judicial Expense	173,272
	<u>50,322,110</u>
BOCC Departments	\$ 81,018,816
Reserves	23,759,218
Total Expenditures	<u><u>\$ 155,100,144</u></u>

BOCC Expenditures of General Fund Departments



Fire/Rescue	\$	20,503,592
General Services	\$	13,108,427
Health & Human Services	\$	5,227,289
Innovation Technology	\$	3,110,490
Administration	\$	2,257,653
Library	\$	1,798,705
Land Management	\$	1,534,879
Financial Services	\$	1,501,994
Engineering	\$	1,210,556
County Attorney	\$	976,680
Human Resources	\$	848,022
Emergency Management	\$	791,746
Ag Extension	\$	441,106
Economic Dev	\$	191,377

Appropriation Summary by Category BOCC Only - General Fund

Department/Division	Personnel Services	Operating Expenditures	Capital Outlay	Debt Service	Other	Total
Administration:						
Board of County Commissioners	597,397	224,654	0	0	0	822,051
Administration	947,141	124,722	0	0	0	1,071,863
Creative Media	328,283	35,456	0	0	0	363,739
Total Administrative	1,872,821	384,832	0	0	0	2,257,653
Financial Services:						
Office of Management and Budget	711,746	32,288	0	0	0	744,034
Office of Procurement and Contracts	708,821	49,139	0	0	0	757,960
Total Financial Services	1,420,567	81,427	0	0	0	1,501,994
Innovation Technology:						
IT Department	1,344,685	681,435	0	0	0	2,026,120
Cyber Security	171,773	169,236	0	0	0	341,009
CAD Public Safety Software	365,475	377,886	0	0	0	743,361
Total Innovation Technology	1,881,933	1,228,557	0	0	0	3,110,490
Economic Development	132,972	58,405	0	0	0	191,377
Land Management:						
Land Management	356,563	184,949	0	0	17,964	559,476
Natural Resource Land Management	0	746,338	229,065	0	0	975,403
Total Land Management	356,563	931,287	229,065	0	17,964	1,534,879
Human Resources	643,944	204,078	0	0	0	848,022
County Attorney	865,975	110,705	0	0	0	976,680
Engineering	1,125,288	85,268	0	0	0	1,210,556
Agriculture Extension Services	365,940	75,166	0	0	0	441,106

Appropriation Summary by Category BOCC Only - General Fund

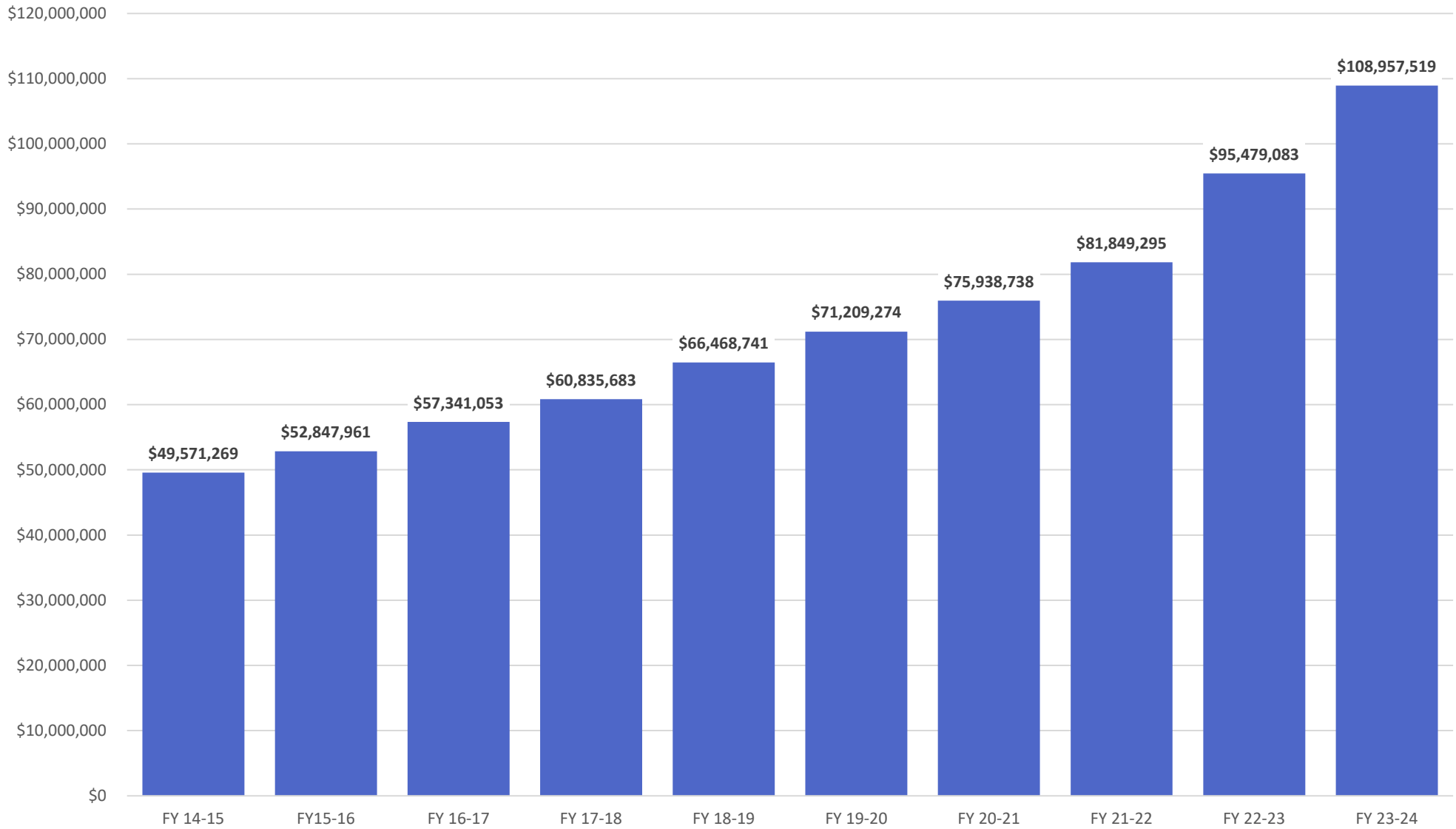
Department/Division	Personnel Services	Operating Expenditures	Capital Outlay	Debt Service	Other	Total
Health & Human Services:						
Social Services Admin	475,947	39,136	0	0	0	515,083
Human Services	314,039	1,408,879	0	0	935,000	2,657,918
Senior Services	312,716	752,816	0	0	10,000	1,075,532
Adult Day Care	351,255	37,500	0	0	0	388,755
Congregate Meals	91,430	304,900	0	0	0	396,330
Veterans Services	187,421	4,250	0	0	2,000	193,671
Total Health & Human Services	1,732,808	2,547,481	0	0	947,000	5,227,289
Library:						
Library	1,240,079	170,173	193,325	0	0	1,603,577
Bunnell Library	139,068	32,060	24,000	0	0	195,128
Total Library	1,379,147	202,233	217,325	0	0	1,798,705
General Services:						
General Services Administration	973,899	27,675	0	0	0	1,001,574
Fleet Management	716,227	136,967	50,000	0	0	903,194
Public Transportation	1,972,764	684,517	0	0	0	2,657,281
Facilities Management	1,899,483	2,168,113	120,000	0	0	4,187,596
Government Services Building	0	1,138,758	25,000	0	0	1,163,758
Recreation Facilities	1,076,532	1,092,795	0	0	169,000	2,338,327
Vessel Registration	0	30,000	0	0	0	30,000
Carver Center	0	65,491	0	0	97,500	162,991
Bull Creek	29,310	47,541	0	0	0	76,851
Princess Place Preserve	386,395	124,140	0	0	0	510,535
Princess Place Eco Cottages	0	76,320	0	0	0	76,320
Total General Services	7,054,610	5,592,317	195,000	0	266,500	13,108,427
Emergency Management General	591,822	187,924	0	0	12,000	791,746

Appropriation Summary by Category BOCC Only - General Fund

Department/Division	Personnel Services	Operating Expenditures	Capital Outlay	Debt Service	Other	Total
Fire/Rescue:						
Fire/Rescue Admin	2,072,608	97,713	0	0	0	2,170,321
Fire/Rescue	6,262,983	844,252	232,300	0	0	7,339,535
EMS	6,162,333	1,153,454	1,285,000	0	0	8,600,787
Emergency Flight Operations	400,569	399,380	1,593,000	0	0	2,392,949
Total Fire/Rescue	14,898,493	2,494,799	3,110,300	0	0	20,503,592
<hr/>						
Subtotal BOCC Departments	34,322,883	14,184,479	3,751,690	0	1,243,464	53,502,516
% of Allocation	64%	27%	7%	0%	2%	100%
<hr/>						
Non-Departmental:						
Pooled Expenditures	0	2,831,672	0	335,000	985,660	4,152,332
Tax Increment Financing	0	0	0	0	2,264,479	2,264,479
Value Adjustment Board	0	10,350	0	0	0	10,350
Interfund Transfers	0	0	0	0	15,704,372	15,704,372
Medical Examiner	0	595,000	0	0	27,000	622,000
Reserves	0	0	0	0	23,759,218	23,759,218
Insurance	0	915,218	0	0	0	915,218
FCSO Internal Charges	0	1,985,020	0	0	0	1,985,020
Law Enforcement Education Funds	0	58,364	0	0	0	58,364
Subtotal Non-Department	0	6,395,624	0	335,000	42,740,729	49,471,353
<hr/>						
Total BOCC Funding	34,322,883	20,580,103	3,751,690	335,000	43,984,193	102,973,869
% of Allocation	33%	20%	4%	0%	43%	100%

Property Tax Levied for the General Fund

(Shown at 95%)



Countywide Taxable Property Value

A major factor in calculating a millage rate is the total value of the properties being taxed. This value is determined by the Property Appraiser's Office and reported to the County in various formats on a schedule established by Florida Statutes. The Financial Services Department uses these estimates to determine millage rates.

FY 22-23 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY 22-23 and reflects countywide values as of January 1, 2022.	\$ 12,672,461,440
FY 22-23 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for the BOCC FY 24. It reflects an estimate of the countywide value on January 1, 2023 and is used for preliminary revenue estimates.	\$ 14,300,000,000
FY 22-23 July 1 Certified Taxable Value	This is a certified report of the January 1, 2023 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	\$ 14,463,614,718

Following is a breakout of the increase (decrease) over the FY 22 Final Prior Year Gross Taxable Value:

Existing Properties	\$1,092,036,673	
New Construction	\$ 699,116,605	
Total	\$1,791,153,278	14.13%

2023 Countywide Taxable Values

Description	2023 Taxable Value**	Adopted Flagler County BOCC Millage Rate (Mills)*	Property Tax Revenue @ 100%	Property Tax Revenue @ 95%	Percent of Countywide Total
City of Palm Coast	\$ 8,764,826,083	8.3343	\$ 73,048,690	\$ 69,396,256	60.39%
City of Flagler Beach	\$ 1,063,370,608	8.3343	\$ 8,862,450	\$ 8,419,327	7.33%
City of Bunnell	\$ 355,686,084	8.3343	\$ 2,964,395	\$ 2,816,175	2.45%
Town of Beverly Beach	\$ 111,948,037	8.3343	\$ 933,009	\$ 886,358	0.77%
Town of Marineland	\$ 13,301,623	8.3343	\$ 110,860	\$ 105,317	0.09%
Subtotal: Incorporated Areas	\$ 10,309,132,435	8.3343	\$ 85,919,402	\$ 81,623,432	71.03%
Plus: Unincorporated Areas	\$ 4,203,964,249	8.3343	\$ 35,037,099	\$ 33,285,244	28.97%
Totals: Countywide	\$ 14,513,096,684	8.3343	\$ 120,956,502	\$ 114,908,677	100.00%

* **Adopted Millage Rate** is the cumulative total of the General Fund (7.9297) plus the voted ESL Operating (0.1250) and ESL Debt (0.1250) and Debt Service (0.1546) millage rates.

** Taxable Value information provided by the Flagler County Property Appraiser's Office based on the DR-422 final property valuation (as of October 2023).

Property Taxes for a Home Valued at \$300,000 (less \$50,000 Homestead Exemption)

County Only - Combined Millage Rates



Breakdown of A Homeowner's Tax Bill

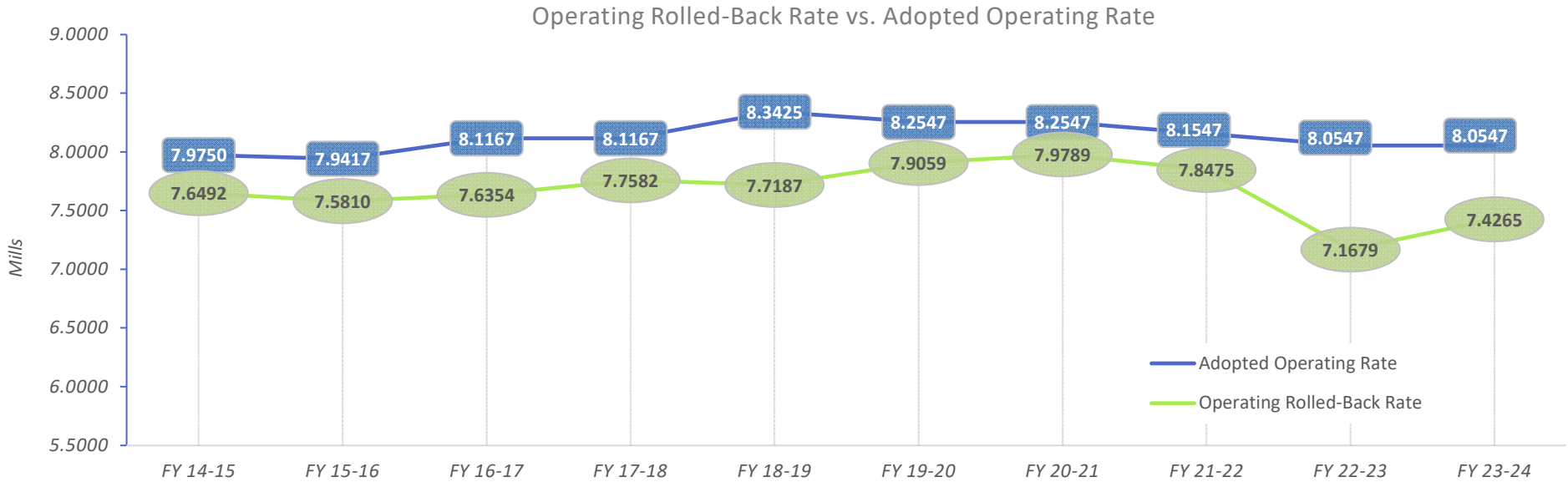
2023 Millage Rates

Example for Residential Taxpayer in Each Municipality Within Flagler County

	Unincorporated	Beverly Beach	Bunnell	Flagler Beach	Marineland	Palm Coast
Total - Municipality		1.1400	7.9300	5.4500	10.0000	4.2570
% of Total Tax Bill	N/A	7.40%	36.25%	27.64%	41.20%	22.98%
Total - Countywide	8.3343	8.3343	8.3343	8.3343	8.3343	8.3343
% of Total Tax Bill	59.76%	54.08%	38.10%	42.26%	34.34%	44.98%
Total - School District	5.4030	5.4030	5.4030	5.4030	5.4030	5.4030
% of Total Tax Bill	38.74%	35.06%	24.70%	27.40%	22.26%	29.16%
St. John's River Water Management District	0.1793	0.1793	0.1793	0.1793	0.1793	0.1793
% of Total Tax Bill	1.29%	1.16%	0.82%	0.91%	0.74%	0.97%
Florida Inland Navigation District	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288
% of Total Tax Bill	0.21%	0.19%	0.13%	0.15%	0.12%	0.16%
East Flager Mosquito Control		0.3250		0.3250	0.3250	0.3250
% of Total Tax Bill	N/A	2.11%	N/A	1.65%	1.34%	1.75%
Total Tax Bill Millage Rate	13.9454	15.4104	21.8754	19.7204	24.2704	18.5274

Note: This breakdown is not inclusive of any special assessments or non ad valorem taxes.

History of Assessed Property Valuation and Millage Rates



<u>Fiscal Year</u>	<u>Assessed Value Nonexempt</u>	<u>General Fund Millage Rate</u>	<u>ESL Operating Millage Rate</u>	<u>ESL Debt Millage Rate</u>	<u>Debt Service Millage Rate</u>	<u>Combined Millage Rate</u>
FY 23-24	14,463,614,718	7.9297	0.1250	0.1250	0.1546	8.3343
FY 22-23	12,674,413,707	7.9297	0.1250	0.1250	0.1665	8.3462
FY 21-22	10,729,809,625	8.0297	0.1250	0.1250	0.2050	8.4847
FY 20-21	9,832,529,332	8.1297	0.1250	0.1250	0.2050	8.5847
FY 19-20	9,220,159,526	8.1297	0.1250	0.1250	0.2050	8.5847
FY 18-19	8,501,779,699	8.2297	0.1128	0.1372	0.2450	8.7247
FY 17-18	7,889,605,514	8.1167	0.0000	0.2500	0.2450	8.6117
FY 16-17	7,436,396,945	8.1167	0.0000	0.2500	0.2650	8.6317
FY 15-16	7,004,726,021	7.9417	0.0000	0.2500	0.2751	8.4668
FY 14-15	6,542,982,200	7.9750	0.0000	0.2500	0.3140	8.5390

Note:

The Adopted Operating Rate is calculated by adding the General Fund Millage Rate and the ESL Operating Millage Rate. The Rolled-Back Rate (which is exclusive of debt millage) is computed using the Adopted Operating Rate.

Flagler County Income Compared to Statewide & Major Employers

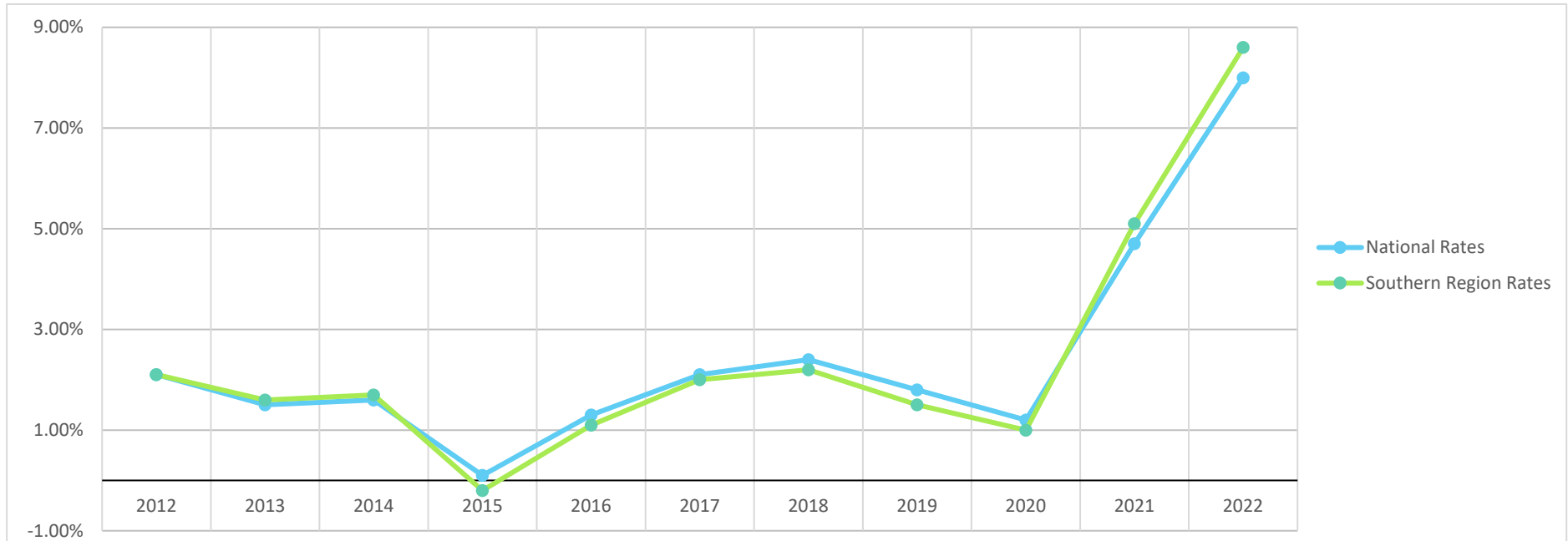
	Flagler County	Florida
Per Capita Personal Income	\$56,336	\$62,270
Median Household Income	\$62,305	\$61,777
Median Family Income	\$72,698	\$74,237
Average Annual Wage	\$41,825	\$60,299
Source: http://edr.state.fl.us/content/area-profiles/county/flagler.pdf		

Flagler County Major Employers

Flagler County School Board	2,147	Coastal Cloud LLC	142
Memorial Hospital Flagler Inc	1,398	United American Security	125
ALSW/Yellowstone/Verdego	986	Flagler Pines Operations	124
Flagler County BOCC & Constitutionals	834	Designs for Health	123
Publix	815	Kanthal Corporation	118
City of Palm Coast	572	Cracker Barrel Old Country Store	116
Aimbridge Employee Service Corp	468	Gioia Sails	115
Wal-Mart Associates Inc	437	Hammock Dunes Club	109
Boston Whaler	430	GMRI	108
Home Depot USA	202	TCC Marlow Enterprises	107
Target Corp	193	Texas Roadhouse Holdings	106
Lowe's Home Centers	189	DBI Services	103
Winn-Dixie Stores	170	Florida Clips	102
US Postal Service	151	City of Flagler Beach	101

Source: Economic Development Office

United States Consumer Price Index (CPI)



National Rates

Year	Average CPI	Inflation Rate
2012	229.6	2.10%
2013	233.0	1.50%
2014	236.7	1.60%
2015	237.0	0.10%
2016	240.0	1.30%
2017	245.1	2.10%
2018	251.1	2.40%
2019	255.7	1.80%
2020	258.8	1.20%
2021	271.0	4.70%
2022	292.7	8.00%

Southern Region Rates

Year	Average CPI	Inflation Rate
2012	223.2	2.10%
2013	226.7	1.60%
2014	230.6	1.70%
2015	230.1	-0.20%
2016	232.7	1.10%
2017	237.5	2.00%
2018	242.7	2.20%
2019	246.3	1.50%
2020	248.6	1.00%
2021	261.3	5.10%
2022	283.7	8.60%

Base Year is chained; 1982-1984 =100. This Table of CPI data is based upon a 1982 base of 100.

Long Term Financial Projections

The following information is provided for projection purposes only.

Five-year revenue proforma statements were prepared for the following major funding categories:

- General Fund (1001)
- Transportation Fund (Fund 1102)
- Tourist Development Funds (Fund 1109, 1110 and 1111)
- ½ Cent Sales Tax Fund (1311)

Proforma Assumptions

Revenues:

- General Fund Ad Valorem Taxes – FY 24-25 projected a 7.9% increase in property valuation and new construction within the county and slowly decreasing to 4.87% by FY 27-28.
- Tourist Development Taxes – FY 24-25 revenues are budgeted at \$4.4M with an annualized increase of 5% thereafter.
- Fuel Taxes – FY 23-24 revenues are budgeted using revenue estimates prepared by the Florida Department of Revenue Office of Tax Research in the Local Government Financial Information Handbook for 2022 and includes a 1% increase in future projected years.
- State Shared Revenue – FY 23-24 revenues are budgeted using the Local Government Financial Information Handbook for 2022 and include an annualized increase of 1% thereafter based on three years average actuals.
- Sales Taxes consist of the Local Government ½ Cent Sales Tax and the Local Discretionary Sales Surtax (50% of total) – FY 23-24 revenues are budgeted using the Local Government Financial Information Handbook for 2022 estimates and includes an annualized increase of 1% thereafter.

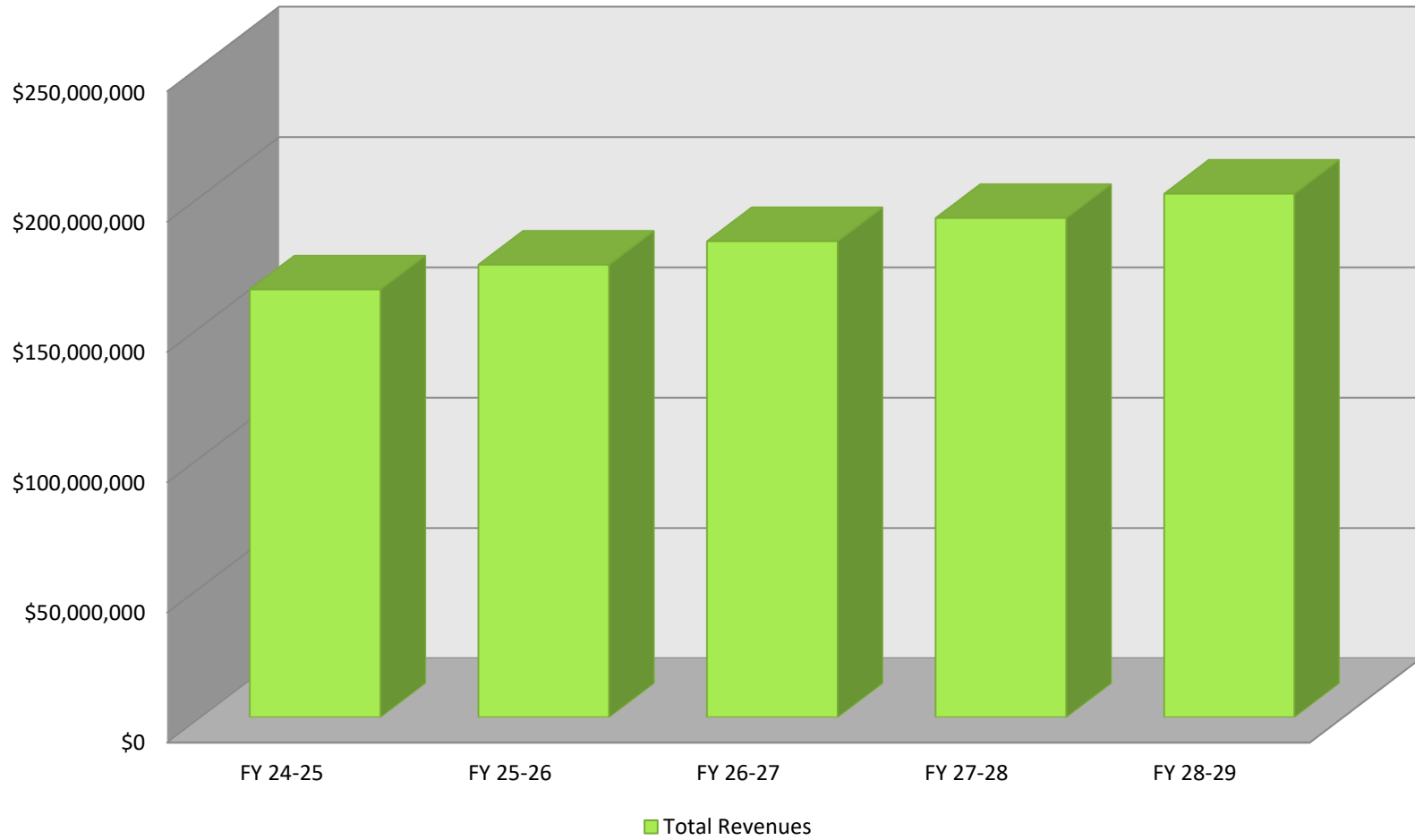
General Assumptions:

- Debt service will be paid from the pledged revenue source.
- Required amount of pledged revenues will be deposited directly into the debt service funds.

General Fund Five-Year Projections

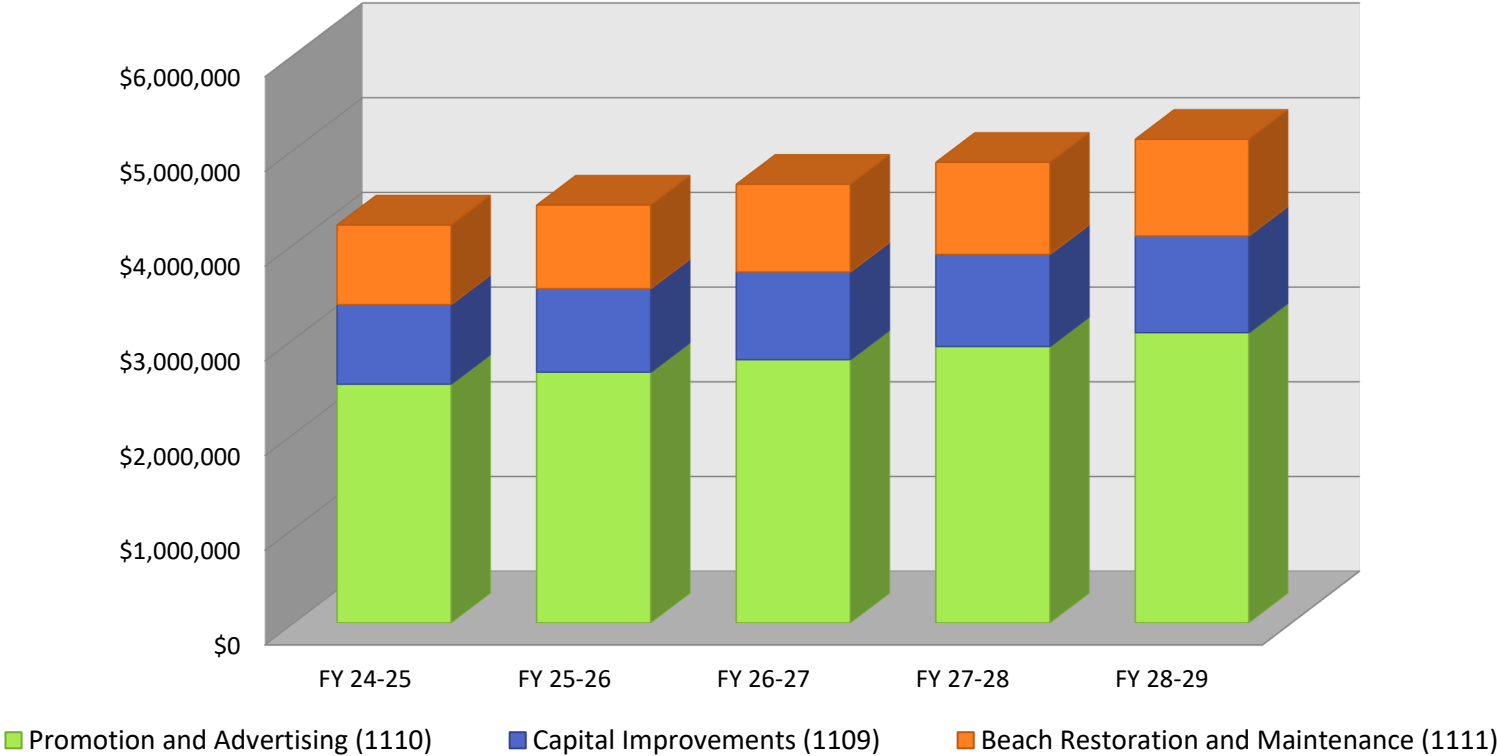
Description	Adopted FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Projected FY 2024-2025	Projected FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029
Summary of Revenue Projections:			Ad Valorem Taxes:	7.90%	5.78%	5.18%	4.87%	4.87%
			Other Taxes:	1.5%	2.0%	2.0%	2.0%	2.0%
			Licenses and Permits:	1.0%	2.0%	2.0%	2.0%	2.0%
			Intergovernmental:	2.0%	3.0%	3.0%	3.0%	3.0%
			Charges for Services:	1.5%	3.0%	3.0%	3.0%	3.0%
			Fines and Forfeitures:	1.5%	2.0%	2.0%	2.0%	2.0%
			Miscellaneous:	1.0%	1.0%	1.0%	1.0%	1.0%
			Other Sources:	0.0%	0.0%	0.0%	0.0%	0.0%
			Excess Fees:	1.0%	1.0%	2.5%	2.5%	2.5%
			Cash Carry Forward:	1.5%	2.0%	2.0%	3.0%	3.0%
General Fund (1001)								
Revenues								
Ad Valorem Taxes	81,849,295	95,479,083	108,957,519	117,565,163	124,360,429	130,802,300	137,172,372	143,852,666
Other Taxes	5,000	213,297	243,421	247,072	252,014	257,054	262,195	267,439
Licenses & Permits	32,000	30,000	251,487	254,002	259,082	264,264	269,549	274,940
Intergovernmental Revenue	4,185,887	3,686,055	4,945,535	5,044,446	5,195,779	5,351,652	5,512,202	5,677,568
Charges for Services	3,494,553	4,936,000	5,243,550	5,322,203	5,481,869	5,646,325	5,815,715	5,990,187
Fines & Forfeitures	41,000	40,500	36,500	37,048	37,788	38,544	39,315	40,101
Miscellaneous Revenue	523,640	570,564	719,636	726,832	734,101	741,442	748,856	756,345
Other Sources	0	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Excess Fees	1,175,827	1,247,098	1,387,257	1,401,130	1,415,141	1,450,519	1,486,782	1,523,952
Cash Carry Forward	31,939,167	26,536,537	31,815,239	32,292,468	32,938,317	33,597,083	34,604,996	35,643,146
Total Revenues	123,246,369	132,739,134	155,100,144	164,390,363	172,174,520	179,649,184	187,411,982	195,526,343
Expenditures								
General Government Services	21,468,218	24,378,197	26,353,998	28,480,766	30,779,163	33,263,042	35,947,369	38,848,322
Public Safety	15,212,298	19,637,474	25,303,319	28,542,144	32,070,642	34,591,279	39,018,963	44,013,391
Physical Environment	392,087	398,190	472,070	510,166	551,336	595,829	643,913	695,876
Transportation	3,137,183	3,543,252	3,867,837	4,179,971	4,517,295	4,881,841	5,275,805	5,701,563
Debt Service	85,000	85,000	335,000	362,035	391,251	422,825	456,947	493,822
Economic Environment	333,230	347,118	385,048	416,121	449,702	485,993	525,213	567,598
Human Services	5,067,506	5,206,220	5,537,898	5,984,806	6,467,780	6,989,730	7,553,801	8,163,393
Culture/Recreation	4,513,421	4,925,177	5,147,374	5,562,767	6,011,682	6,496,825	7,021,119	7,587,723
Transfer to Constitutional Officers	35,056,299	42,250,358	47,793,003	53,910,507	60,811,052	65,778,148	74,197,751	83,695,063
Court Related	378,415	359,913	471,007	509,017	550,095	594,488	642,463	694,310
Interfund Transfers	0	0	15,704,372	0	0	0	0	0
Non-Operating	30,000	30,000	0	0	0	0	0	0
Reserves/Contingency/Anticipated	24,919,913	26,542,505	23,729,218	26,353,220	29,254,390	31,613,615	35,138,778	39,073,087
Total Expenditures	110,593,570	127,703,404	155,100,144	154,811,521	171,854,390	185,713,615	206,422,122	229,534,147

Five-Year Projection of General Fund Revenues



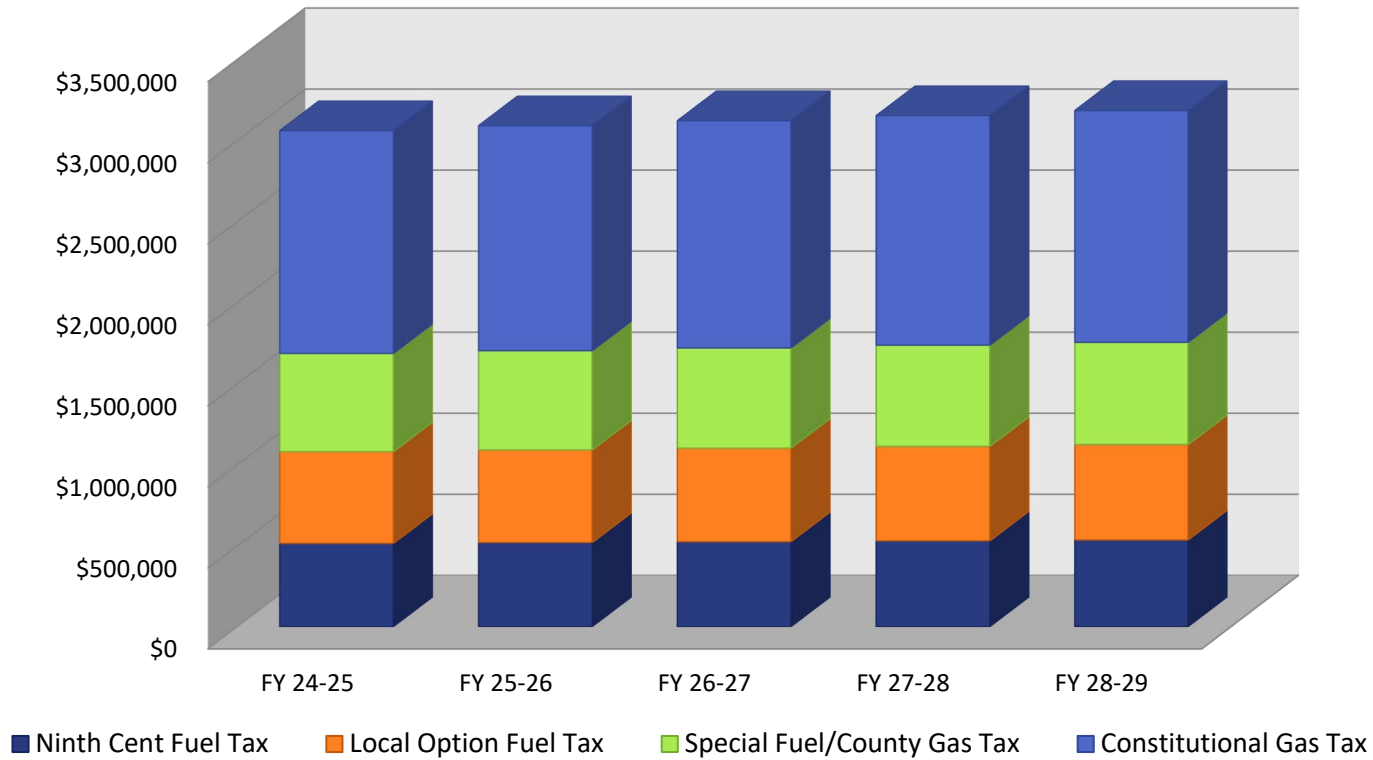
Five-Year Projection of Tourist Development Revenues

The Resort Tax, also known as the Tourist Development Tax, is provided by the levy of a 5% tax on overnight stays in hotels, motels, RV parks, and any other location where the length of stay is six months or less. A five year projection of future revenues with increases of 5.0% per year keeps revenues between the \$4.2M and \$5.1M. Tourist Development Revenues are allocated to three funds: Fund 1109 Capital Projects, Fund 1110 Promotional Activities, and Fund 1111 Beach Restoration and Maintenance. See Section 4-Special Revenue Funds for details regarding these funds.



Five-Year Projection of Fuel Tax Revenues

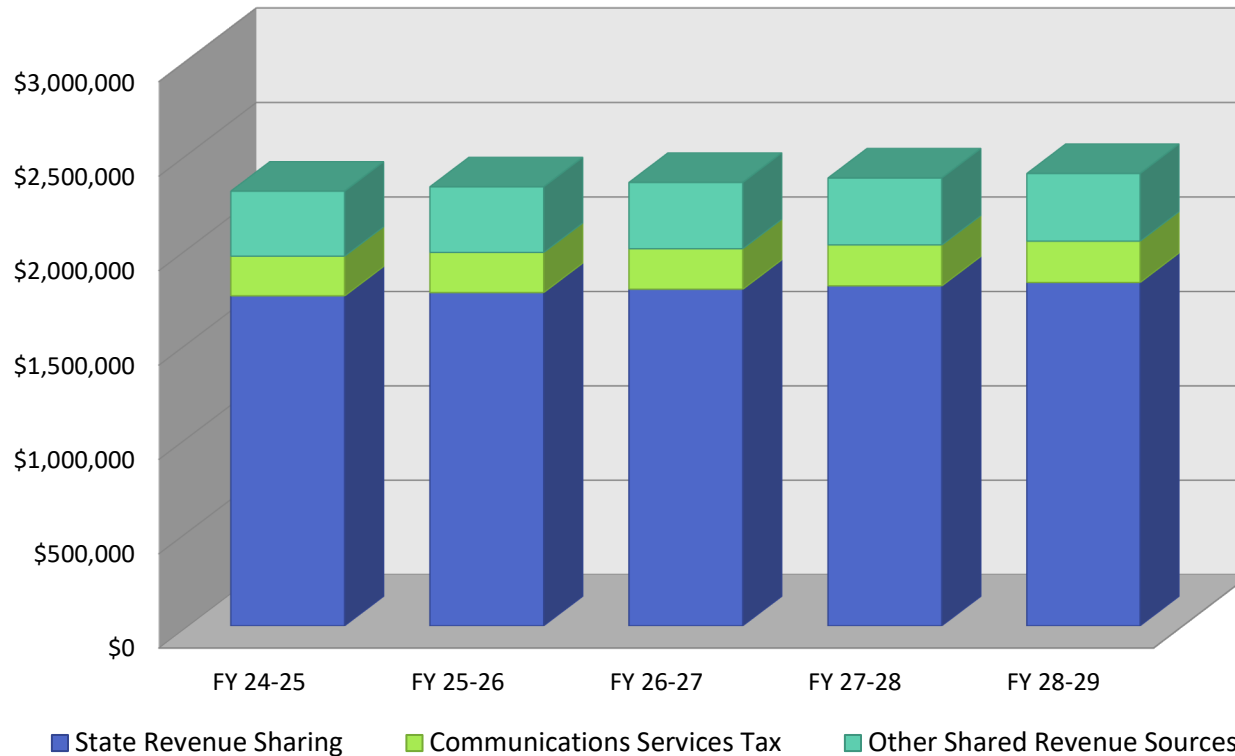
The State of Florida levies 3-cents and Flagler County levies 7-cents in fuel tax on each gallon of gasoline purchased. The State of Florida distributes the revenue generated from the fuel tax and strictly regulates its use for transportation related expenditures such as construction or maintenance of roads and bridges, and the purchase of rights-of-way. A five year projection of future revenues with level 1% increases each year, increases revenues from approximately \$3.185M over five years. Budget estimates are based upon data provided by the Office of Economic and Demographic Research. For further details regarding the specific taxes and their use, please refer to Section 4 of this document-Special Revenue Funds.



Five-Year Projection of Shared Revenues

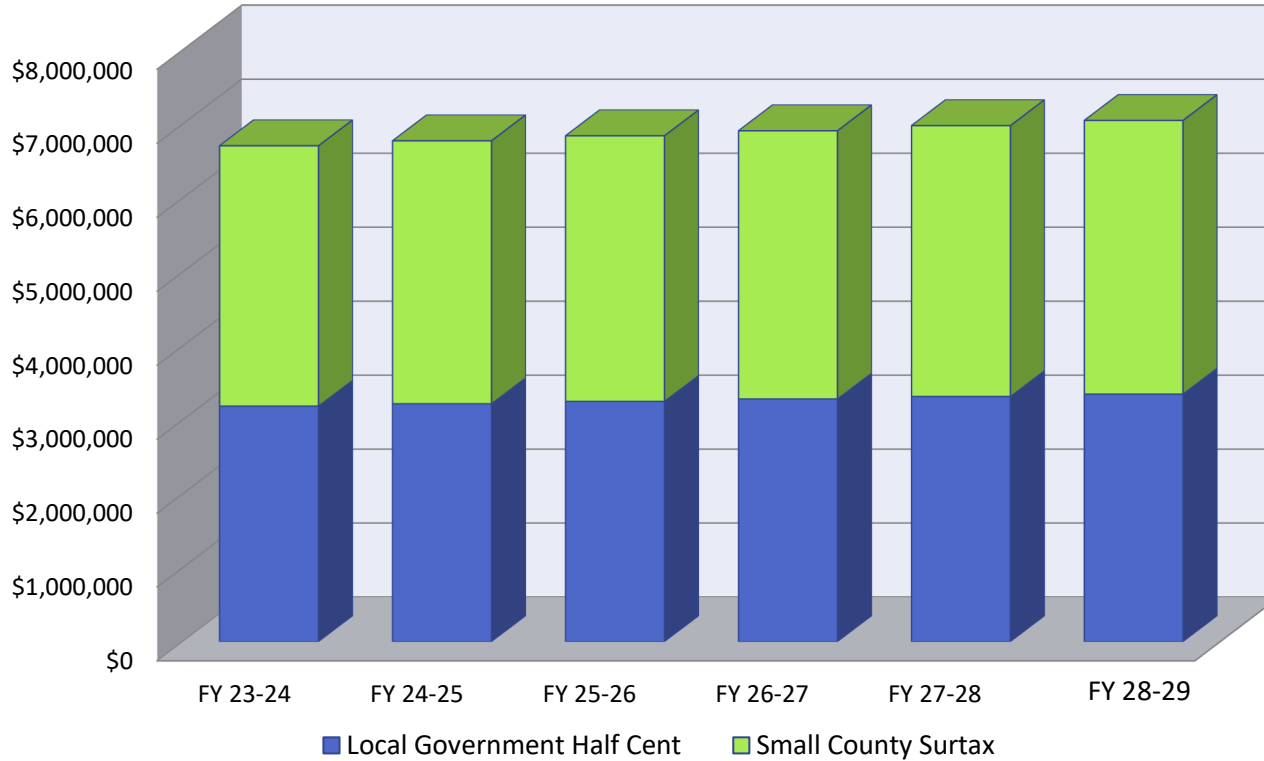
Shared revenues are revenues that are collected at the state level and distributed by the state to counties or municipalities or collected by other local entities and shared with counties or municipalities per agreement. Shared revenues that are distributed by the state include State Shared Revenue, the Communications Service Tax, Mobile Home License Tax, Alcoholic Beverage License Tax, Racing Tax, and Public Safety program revenues to offset county Fire/Rescue expenses. A five year projection of future revenues is projected with a 1% increase each year.

The State's revenue sharing program was designed to help maintain a relative equality of revenue receipts across units of local government. Distribution to eligible counties is based on an allocation formula using county population, unincorporated county population, and county sales tax collection factors. With the exception of public safety revenues, these funds can be used for any purpose, however, limitations are placed on funds used as a pledge for indebtedness.



Five-Year Projection of Sales Tax Revenues

A sales tax of 7% is charged in Flagler County on all applicable goods and services. Of the 7%, the State retains 5.5% and distributes 0.5% to the County for distribution of the Local Government Half-Cent Sales Tax and 1% for distribution of the Local Discretionary Sales Surtax (0.5% for County and 0.5% for School Board). A five year projection of future revenues is projected with a 1% increase each year.





SECTION 2

CONSTITUTIONAL/ JUDICIAL

General Fund

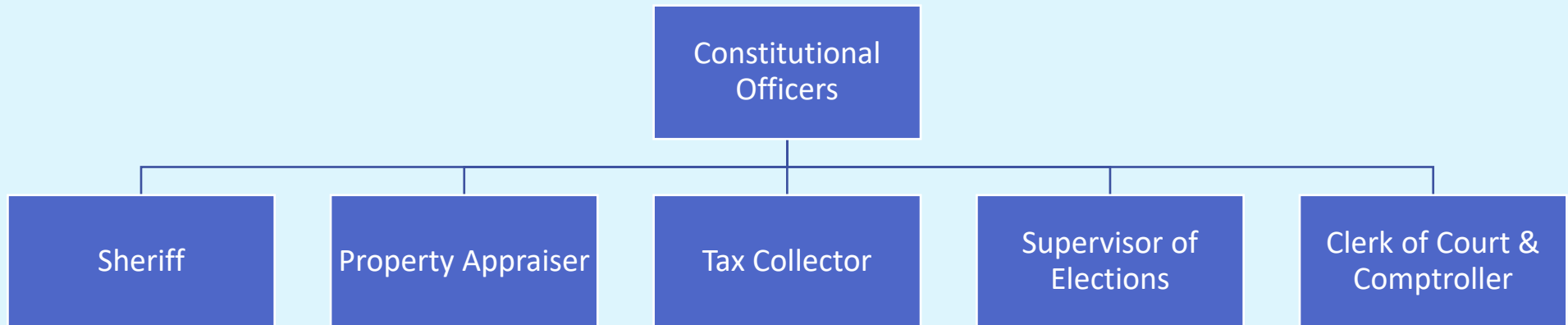
Constitutional - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues						
General Fund - BOCC	36,470,933	38,848,952	45,131,512	51,953,003	6,821,491	
1/2 Cent Discretionary Sales Tax Fund 1311 - BOCC	3,000,000	3,000,000	3,000,000	3,000,000	0	Added to Sheriff for Jail Operations
Non-BOCC Revenues	6,437,517	8,377,456	9,185,497	9,912,972	727,475	
Total Revenues	45,908,450	50,226,408	57,317,009	64,865,975	7,548,966	Overall Revenue Increase/Decrease: 13.17%
Expenditures						
Sheriff*	35,093,490	39,152,075	44,509,509	50,832,591	6,323,082	
Property Appraiser	2,610,675	2,730,877	3,168,547	3,247,094	78,547	
Tax Collector	2,930,007	3,138,180	3,700,000	4,160,000	460,000	
Clerk of the Circuit Court and Comptroller	3,288,583	3,279,441	3,805,704	3,930,098	124,394	
Supervisor of Elections	1,709,408	1,665,546	2,133,249	2,696,192	562,943	
Total Expenditures	45,632,163	49,966,119	57,317,009	64,865,975	7,548,966	Overall Expenditure Increase/Decrease: 13.17%
Revenues vs. Expenditures	276,287	260,289	0	0	0	

* Includes 1/2 Cent Discretionary Sales Tax

Note: Information displayed in this summary is reported by the Constitutional Officers



For more information please visit <https://flaglersheriff.com/>

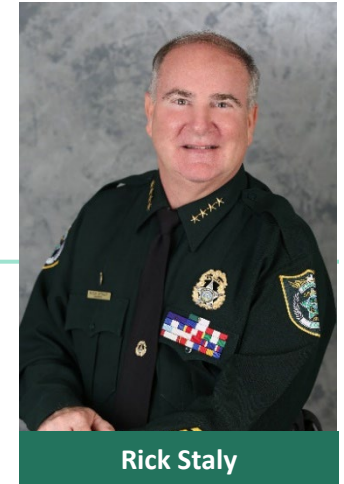
Description

The Flagler County Sheriff's Office has the solemn duty of serving and protecting the citizens of Flagler County. The Sheriff's Office provides dedicated and professional service to all of Flagler County, whether through law enforcement, corrections services, court security, neighborhood and community policing, or in a support staff role.

The Sheriff's mission is to protect our County and its residents and visitors at a reasonable cost, to make sure that gangs and illegal drug use are eliminated, to constantly work at lowering the crime rate, to protect our schools and children, and to maintain community-oriented policing.

Primary Functions

- ❖ Respond to emergency calls and actively patrol the neighborhoods and rural communities of Flagler County
- ❖ Address quality of life issues and small crime, deter more serious crimes from occurring within the community
- ❖ Increase communication and build a relationship of trust and understanding between the Sheriff's Department and the residents of the community
- ❖ Develop partnerships between the Flagler County Sheriff's Office and the community
- ❖ Maintain all applicable statistical data and continually conduct analysis of information in an effort to identify trends; make recommendations for appropriate corrective actions
- ❖ Conduct investigations on homicides, sexual assault/battery, child abuse, armed robbery, missing persons, and crimes against the elderly
- ❖ Investigate all drug related complaints including organized crime, drug trafficking organizations, money laundering, pharmaceutical drug diversion and prostitution
- ❖ Manage the care, custody, and control of all incarcerated persons within the jail and the admission and release of inmates



Rick Staly

Bailiff

The Bailiff is an officer of the Court. He is required to perform numerous functions by law and as requested by the Judge. The bailiff is an assistant to the Sheriff. The Sheriff designates the number of bailiffs required by the circumstances and must assign this duty to as many of his deputies as the Court may request. The bailiff, generally, safeguards the jury and the witnesses.

Dispatch

The Flagler County Sheriff's Office telecommunications handle three areas of communication (law enforcement, fire service, & emergency medical) and receive specialized training in each area. The operators are responsible to provide medical instructions via the telephone (referred to as pre-arrival instructions). These operators are multifunctional, having the ability to instantaneously switch from field to field of communications.

Inmate Facility

The Flagler County Sheriff's Office operates the only inmate facility within Flagler County on behalf of the Board of County Commissioners. It houses all un-sentenced inmates and those inmates that have been sentenced to 364 days or less in jail. The purpose of the inmate facility is to provide supervision, care, custody, treatment, housing and general handling of inmates in accordance with the Florida Model Jail Standards.

Law Enforcement

The Law Enforcement services are the largest function of the Sheriff's Office to include but not limited to patrol, administration, investigations, school resources, police athletic league, citizen's observer patrol, judicial process, and training.

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9201	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
	General Fund - BOCC	26,700,608	28,872,593	33,622,750	37,735,687	4,112,937	
	IT Costs - BOCC	0	0	0	1,166,587	1,166,587	
	1/2 Cent Discretionary Sales Tax	3,000,000	3,000,000	3,000,000	3,000,000	0	
	Total BOCC Revenues	29,700,608	31,872,593	36,622,750	41,902,274	5,279,524	
	Other Revenues	66,939	297,584	56,640	135,000	78,360	
	Sale of Assets	160,898	234,960	175,000	175,000	0	
	Contracts	5,165,045	6,746,939	7,655,119	8,620,317	965,198	
	Total Sheriff Revenues	5,392,882	7,279,483	7,886,759	8,930,317	1,043,558	
	Total Revenues	35,093,490	39,152,076	44,509,509	50,832,591	6,323,082	
Expenditures							
521 - Law Enforcement							
	591005 Regular Salaries	12,804,945	13,412,946	16,377,543	18,277,228	1,899,685	
	591005 Overtime	611,377	1,824,550	1,955,200	1,530,594	(424,606)	
	591005 Benefits	6,944,871	7,741,795	9,320,513	11,336,343	2,015,830	
	Total Law Enforcement Personnel Services	20,361,193	22,979,291	27,653,256	31,144,165	3,490,909	
	591005 Professional Services	1,180,276	20,477	30,000	30,000	0	
	591005 Contractual Services	94,317	751,073	1,123,200	1,306,200	183,000	
	591005 SHR Investigative Fund	5,901	10,795	20,000	20,000	0	
	591005 Travel and Per Diem	49,471	128,149	72,000	72,000	0	
	591005 Communications Services	216,485	222,607	200,000	200,000	0	
	591005 Freight and Postage	6,138	10,291	7,000	7,000	0	
	591005 Utility Services	1,749	2,392	4,000	4,000	0	
	591005 Rentals and Leases	132,531	103,515	94,000	94,000	0	
	591005 Insurance	571,516	642,213	580,000	590,700	10,700	
	591005 Repair and Maintenance Services	81,681	52,147	185,500	193,680	8,180	
	591005 Printing and Binding	53,931	36,823	20,000	20,000	0	
	591005 Other Current Charges	79,971	311,950	311,878	311,878	0	
	591005 Office Supplies	37,301	30,685	50,000	50,000	0	
	591005 Operating Supplies	1,583,866	2,072,646	1,732,500	1,941,029	208,529	Includes IT Costs Transferred from BOCC
	591005 Books, Pub, Subscriptions, Training	83,208	142,943	111,000	111,000	0	
	591005 Reversion	7,723	36,456	0	0	0	
	Total Law Enforcement Operating Expenditures	4,186,065	4,575,162	4,541,078	4,951,487	410,409	
	591005 Capital Equipment	1,489,552	964,428	285,000	285,000	0	
	Total Law Enforcement Capital	1,489,552	964,428	285,000	285,000	0	

(continued on next page)

Div.9202/9203	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures Continued							
591005	Debt Principal/Interest	616,299	680,279	1,228,800	1,228,800	0	
	Total Law Enforcement Debt Service	616,299	680,279	1,228,800	1,228,800	0	
	Total Law Enforcement Expenditures	26,653,109	29,199,160	33,708,134	37,609,452	3,901,318	
523 - Detention and/or Correction							
591005	Regular Salaries	3,697,217	3,928,213	4,333,065	4,904,042	570,977	
591005	Overtime	304,804	559,570	558,000	515,749	(42,251)	
591005	Benefits	2,049,961	2,361,073	2,735,335	3,256,856	521,521	
	Total Inmate Personnel Services	6,051,982	6,848,856	7,626,400	8,676,647	1,050,247	
591005	Professional Services	1,119,418	1,287,502	1,267,300	1,267,300	0	
591005	Contractual Services	154,237	416,192	425,000	521,913	96,913	
591005	Travel and Per Diem	5,147	3,259	2,000	2,000	0	
591005	Transportation, Freight & Postage	25,901	48,954	50,000	50,000	0	
591005	Utility Services	4,456	4,441	4,500	4,500	0	
591005	Rentals and Leases	8,162	9,537	8,000	8,000	0	
591005	Insurance	107,532	151,154	90,000	90,000	0	
591005	Repair and Maintenance Services	0	1,216	20,000	20,000	0	
591005	Printing and Binding	0	285	1,500	1,500	0	
591005	Other Current Charges	0	1,147	3,000	3,000	0	
591005	Office Supplies	13,305	13,813	10,000	10,000	0	
591005	Operating Supplies	106,071	196,734	137,000	137,000	0	
591005	Books, Pub, Subscriptions, Training	4,440	6,853	2,000	2,000	0	
591005	Reversion	0	0	0	0	0	
	Total Inmate Operating Expenditures	1,548,669	2,141,087	2,020,300	2,117,213	96,913	
591005	Capital	7,780	6,974	20,000	20,000	0	
	Total Inmate Capital Expenditures	7,780	6,974	20,000	20,000	0	
	Total Inmate Facility	7,608,431	8,996,917	9,666,700	10,813,860	1,147,160	

Div.9202/9203	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
711 - Courthouse Security							
591005	Regular Salaries	503,723	577,466	686,390	719,659	33,269	
591005	Overtime	28,695	41,163	46,500	56,715	10,215	
591005	Benefits	279,250	313,497	373,785	438,318	64,533	
	Total Bailiffs Personnel Services	811,668	932,126	1,106,675	1,214,692	108,017	
591005	Travel and Per Diem	0	202	1,000	1,000	0	
591005	Rentals and Leases	350	380	1,000	1,000	0	
591005	Insurance	18,295	21,319	24,000	24,000	0	
591005	Office Supplies	699	356	500	500	0	
591005	Operating Supplies	938	1,615	1,000	1,000	0	
591005	Books, Pub, Subscriptions, Training	0	0	500	500	0	
591005	Reversion	0	0	0	0	0	
	Total Bailiffs Operating Expenditures	20,282	23,872	28,000	28,000	0	
	Total Bailiffs	831,950	955,998	1,134,675	1,242,692	108,017	
591005	IT Costs	0	0	0	1,166,587	1,166,587	Originally Funded in BOCC
	Total Sheriff Expenditures	35,093,490	39,152,075	44,509,509	50,832,591	6,323,082	Overall Expenditure Increase/Decrease: 14.21%

Note:
Expenditure details and amounts provided by the Flagler County Sheriff's Office.

For more information please visit <http://www.flaglerpa.com/>

Description

The Property Appraiser and staff are statutorily charged with placing fair market values on each property in Flagler County. These values are used by the taxing authorities (including the County Commission, School Board, St. Johns River Water Management district, local municipalities and others) as a base for setting the millage rate. The millage rates provide for the total taxes needed by all authorities. Subsequently, taxes go up or down as a result of millage rates set by the taxing authorities and property valuation changes.

Setting just values requires a thorough knowledge of the marketplace. Real estate values fluctuate due to many factors. Property use and size and condition of improvements to the site are other examples of factors affecting value. All of the factors are reflected by selling prices throughout the County. It is important to remember that the Property Appraiser does not create the market, but places values in response to market changes.

The Property Appraiser is also responsible for administering property tax exemptions. Every person who has legal or equitable title to real property in the State of Florida and who resides thereon and in good faith makes it his or her permanent home is eligible to receive a homestead exemption of up to \$50,000. The first \$25,000 applies to all property taxes. The additional \$25,000 applies to any assessed value over \$50,000 and only to nonschool taxes. Persons 65 and older who meet specific circumstances are eligible to receive an additional \$50,000 homestead exemption.



James E. Gardner, Jr.

Primary Functions

- ❖ Place fair market value on each property in Flagler County
- ❖ Value tangible personal property of businesses located in Flagler County
- ❖ Administer exemptions

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9220	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
591003	General Fund BOCC	2,663,001	2,807,482	3,085,363	3,159,187	73,824	
	Non-BOCC Revenue	29,445	73,683	83,184	87,907	4,723	
	Total Revenues	2,692,446	2,881,165	3,168,547	3,247,094	78,547	
Expenditures							
586- Intra-Governmental Transfers							
	Personnel Services	2,238,034	2,371,284	2,774,374	2,734,820	(39,554)	
	Operating Expenses	316,807	295,558	393,073	466,174	73,101	
	Capital Outlay	55,834	64,035	0	30,000	30,000	
	Non-Operating	0	0	1,100	16,100	15,000	
	Total Expenditures	2,610,675	2,730,877	3,168,547	3,247,094	78,547	Overall Expenditure Increase/Decrease: 2.48%

Note:

Expenditure details and amounts provided by the Flagler County Property Appraiser's Office.

For more information please visit <http://www.flaglertax.com/>

Description

The Office of the Tax Collector is a separate and independent government entity to ensure freedom from influence by local or state agencies that have the power to levy taxes. This means that the Tax Collector can and does operate independently of the Flagler County Board of County Commissioners and other Constitutional Offices. The Tax Collector's budget is approved by the Florida Department of Revenue.

The Tax Collector's Office is a fee-based office meaning operations are funded as services are rendered. The Fees collected for the services provided are used to fund the operating budget, which is approved by the Florida Department of Revenue. Cost-effective operations result in unused revenue, which is then returned to the local government agencies and the County in proportion to the amount paid.

The Tax Collector is committed to providing the highest level of customer services at a low cost, so our residents are better served.



Suzanne Johnston

Primary Functions

- ❖ Collects property taxes for every local government agency that has the power to levy taxes.
- ❖ Acts as Flagler County's agent for the administration of Business Tax Receipts.
- ❖ Serves as the State of Florida's agent for The Department of Highway Safety and Motor vehicles (driver license, vehicle registrations and titles, mobile homes, vessels, disabled parking placards), The Florida Fish & Wildlife Conservation Commission (hunting and fishing licenses) and the Florida Department of Revenue (property taxes, special assessments and sales tax on vehicle/mobile home/vessel transfers). The Flagler County Tax Collector's office also began taking applications for Concealed Weapons Permits in June 2016, allowing for an applicant to complete the entire application process, including photo, fingerprinting and electronic filing of the application itself.
- ❖ Provides information and educational resources about our services to the public.

Tax Collector

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9230	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
534008	General Fund BOCC	2,930,007	3,138,180	3,700,000	4,160,000	460,000	
Total Revenues		2,930,007	3,138,180	3,700,000	4,160,000	460,000	
Expenditures							
586- Intra-Governmental Transfers							
534008	Commissions	2,930,007	3,138,180	3,700,000	4,160,000	460,000	Overall Expenditure Increase/Decrease: 12.43%
Total Expenditures		2,930,007	3,138,180	3,700,000	4,160,000	460,000	

For more information please visit <https://flaglerclerk.com/>

Description

As one of the five constitutional officers established in Article VIII, Section 1 of the Florida Constitution, the Clerk of the Circuit Court serves as both the clerk of court and as the ex officio clerk of the Board of County Commissioners, auditor, recorder and custodian of all County funds.

Primary Functions

The Clerk's office functions, statutorily defined, can be further broken down into three financial components:

- ❖ Court related function responsible for, and not limited to; maintaining custody and control of all court records, supporting and attending each court session, child support depository, conducting judicial sales, assisting victims of domestic violence, processing jury summons and disbursing payments, preparing appellate records, assisting parties filing small claims, civil traffic citation processing and all other court related processes.
- ❖ Non-court clerk function responsible for, and not limited to; official records custodian, processing marriage licenses, performing marriage ceremonies, clerk related financial processes to include court and non-court vendor payment, payroll, financial and statistical data reporting, annual financial report for the clerk as well as record management. This function's budget is supported by revenues generated from clerk services such as the recording of official records.
- ❖ Non-court BOCC function responsible for, and not limited to; BOCC minutes and records to include records management of BOCC financial and other original records, BOCC financial processes to include vendor payment, payroll, annual financial report for Flagler County and investment of public funds. This function's budget is supported by contributions from the BOCC general fund (ad valorem taxes) and may be supported by other revenues generated by clerk functions such as recording of official records.



Tom Bexley

County Government

- Accountant and auditor for the Board of County Commissioners
- Chief financial officer for the County
- Collector, maintainer and distributor of all County funds
- Collector and distributor of statutory assessment
- Guardian of public records and public funds

State Government

- Collects and disburses documentary stamps and intangible taxes for the Department of Revenue
- Collects and disburses numerous fees and assessments for the benefit of State Trust Funds
- Provides informational, financial and statistical data to the State Legislature, the Supreme Court, Florida Department of Law Enforcement, Auditor General, Department of Revenue and other agencies

Courts

- Ensure that the court's orders, judgments or directives are carried out within the parameters allowed by law
- Maintains the court's records
- Collects and disburses court fines, fees and assessments
- Collects and disburses court-ordered child support and alimony payments

Citizen's Protection

- As custodian of county funds, the clerk ensures that the taxpayer's money is managed according to law
- Provides access to public records
- Provides assistance to citizens in accessing the courts
- Processes and maintains court documents to ensure that litigant's court cases are handled in a timely manne

Clerk of the Circuit Court & Comptroller

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9250	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
591004	General Fund BOCC	2,273,393	2,255,151	2,441,828	3,035,350	593,522	
	One Time Enhancement BOCC	0	0	148,322	0	(148,322)	
	Clerk Excess Fees	(390,890)	(245,619)	0	0	0	
	Clerk Earned Revenues	1,406,080	1,269,909	1,215,554	894,748	(320,806)	
	Total Revenues	3,288,583	3,279,441	3,805,704	3,930,098	124,394	
Expenditures							
586- Intra-Governmental Transfers							
591004	Regular Salaries	2,001,000	2,165,711	2,600,928	2,645,585	44,657	
591004	Overtime	15,193	22,360	0	0	0	
591004	Employee Benefits	845,977	917,765	1,193,374	1,374,825	181,451	
	Total Personnel Services	2,862,170	3,105,836	3,794,302	4,020,410	226,108	
591004	Professional Services	12,550	12,893	19,000	19,000	0	
591004	Contracted Services	307,136	187,030	85,190	51,450	(33,740)	
591004	Travel Expense	15,205	31,529	40,750	18,450	(22,300)	
591004	Communications Expense	28,151	35,984	31,140	9,900	(21,240)	
591004	Postage Expense	3,741	1,968	2,500	1,500	(1,000)	
591004	Rental of Equipment	66,745	86,006	78,970	77,224	(1,746)	
591004	Maintenance Agreements	121,788	85,457	93,930	87,410	(6,520)	
591004	Printing and Binding	1,706	790	3,000	2,500	(500)	
591004	Other Current Charges	18,935	9,875	9,000	0	(9,000)	
591004	Office Supplies	9,204	7,897	13,650	12,150	(1,500)	
591004	Office Equipment Under \$750	263,941	76,897	720	0	(720)	
591004	Other Operating Expenses	84,565	121,510	63,180	76,980	13,800	
591004	Books, Publications & Memberships	4,869	4,258	5,820	4,480	(1,340)	
591004	Education/Conference/Training	3,275	19,929	15,630	10,930	(4,700)	
591004	Capital Outlay Equipment	18,058	0	0	0	0	
	Total Operating Expenditures	959,869	682,023	462,480	371,974	(90,506)	
	Court Related Expense	(533,456)	(508,418)	(451,078)	(462,286)	(11,208)	
	Total Expenditures	3,288,583	3,279,441	3,805,704	3,930,098	124,394	Overall Expenditure Increase/Decrease: 3.27%

Note:

Expenditure details and amounts provided by the Flagler County Clerk of the Court and Comptroller's Office.

For more information please visit <http://www.flaglerelections.com/>

Description

The mission of the Flagler County Supervisor of Elections is to encourage citizen participation and enhance public confidence by conducting fair, secure, and accurate elections.

Primary Functions

The Supervisor of Elections Office has five main functions within its purview. They include:

Maintaining Flagler County Voter Registration Rolls

- ❖ Registration of citizens to the Florida Voter Registration System
- ❖ Processing of address changes, party changes, name changes
- ❖ Processing of felony records
- ❖ Processing of deceased records
- ❖ List maintenance statutory requirements
- ❖ Printing and mailing of voter information cards, both for new registrations and changes

Administration of Elections – Federal, State, County, Special District, and Municipal

- ❖ Develop training manuals
- ❖ Train poll workers, clerks, deputies, inspectors, specialized technicians
- ❖ Establish polling locations
- ❖ Establish early voting sites, setup/train workers for sites
- ❖ Ballot layout, audio preparation, ordering requirements, printing, inventory
- ❖ Preparation of memory cards and testing of optical scan and touch screen units
- ❖ Preparation of precinct registers, master lists, street indexes
- ❖ Precinct phone lines and modem verification for election results
- ❖ Testing of official ballots/public logic and accuracy
- ❖ Mail (absentee) ballot processing
- ❖ Distribution of voting equipment/inventory/chain of custody
- ❖ Poll worker payroll

Process of Candidates, Political Committees, Appointed Boards, & Officers

- ❖ Qualify candidates for public office
- ❖ Prepare handbooks, qualifying paperwork
- ❖ Political committee filing
- ❖ Financial disclosures

Mapping of Precincts & Districts

- ❖ Maintain current mapping system
- ❖ Precinct maps, District maps for Congressional, Senate, House, County Commission, School Board and Special Districts, and Municipal maps
- ❖ Redistricting and Reprecincting

Voter Education

- ❖ Website maintenance
- ❖ Voter's Guides
- ❖ Sample ballots
- ❖ Election Guides
- ❖ Other materials, forms, and legal advertisements
- ❖ Voter Registration Outreach



Supervisor of Elections

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9240	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
591006	General Fund BOCC	1,903,924	1,665,546	1,814,013	2,696,192	882,179	
	One Time Enhancement BOCC	0	110,000	319,236	0	(319,236)	
	Total Revenues	1,903,924	1,775,546	2,133,249	2,696,192	562,943	
Expenditures							
586- Intra-Governmental Transfers							
591006	Salary/Executive	130,165	134,720	138,088	151,720	13,632	Estimated
591006	Regular Salary	451,840	571,840	639,920	738,080	98,160	1 FTE plus COLA
591006	Overtime	37,440	40,200	37,680	85,440	47,760	2 Elections: PPP & Primary
591006	Benefits	255,101	307,484	354,727	440,034	85,307	FRS and Medical Insurance Increases
	Total Admin Voter Reg Personnel Services	874,546	1,054,244	1,170,415	1,415,274	244,859	
591006	Certification	2,000	2,000	2,000	2,000	0	
591006	Auto-Gas, Oil, Auto Insurance	1,600	1,600	2,050	2,050	0	
591006	Communications Expense	720	900	900	2,280	1,380	Additional Mobile Phone
591006	Contingency	2,500	2,500	2,500	2,500	0	
591006	Contractual Services	4,340	6,210	6,410	7,372	962	Vendor Cost Increase
591006	Dues - sub/memberships	2,610	2,734	2,802	3,075	273	FSE Membership Increase
591006	Equipment Lease/Rental	16,940	20,408	20,900	20,900	0	
591006	Equipment Maintenance	38,231	24,560	16,675	20,275	3,600	Vendor Cost Increase
591006	Legal Advertising/Printing	3,240	5,700	5,980	7,410	1,430	Cost of Advertising Increase
591006	List Maintenance	17,460	0	17,460	15,750	(1,710)	Less Annual List Maintenance is Estimated
591006	Notary Insurance	0	0	0	0	0	
591006	Office Supplies	55,064	26,383	52,035	70,645	18,610	SB 7050 New Voter Info Cards, All New List Maint. Forms
591006	Other Current	0	0	0	0	0	
591006	Postage	37,015	50,811	60,516	77,044	16,528	Postage Increase, Additional Voter List Maint.
591006	Software License and Support	41,434	36,431	97,898	122,743	24,845	Backup Solution, Vendor Cost Increase
591006	Training - Admin	21,150	3,500	26,500	32,250	5,750	FCEP Training for Additional FTE
591006	Travel	1,611	2,573	2,573	2,597	24	Estimated
591006	Voter Education	0	0	0	0	0	
591006	Capital O/L	0	0	0	0	0	
	Total Admin Voter Reg Operating Expenditures	245,915	186,310	317,199	388,891	71,692	
	Total Admin Voter Reg Expenditures	1,120,461	1,240,554	1,487,614	1,804,165	316,551	

Supervisor of Elections

General Fund

Fund 1001 Div. 9241	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments				
Expenditures											
591006	Election Worker Salary	99,237	99,380	136,134	243,918	107,784	2 Elections: PPP & Primary				
591006	Benefits	8,754	8,330	16,693	20,930	4,237	2 Elections: PPP & Primary				
Total Elections Personnel Services		107,991	107,710	152,827	264,848	112,021					
591006	Auto - Gas, Oil	400	300	2,050	2,050	0					
591006	Ballots	155,608	120,053	126,565	228,998	102,433	2 Elections: PPP & Primary				
591006	Communications	8,700	3,251	4,160	5,610	1,450	Additional Precinct Connectivity Equipment				
591006	Contingency	2,500	2,500	2,500	2,500	0					
591006	Contractual Services	9,435	7,075	13,050	24,500	11,450	Vendor Cost Increase				
591006	Equipment/Facility/Truck Rental	3,050	3,200	4,800	11,600	6,800	2 Elections: PPP & Primary; Vendor Cost Increase				
591006	Equipment Maintenance	58,305	73,984	71,000	55,603	(15,397)	Estimated Last Year - Actual Cost is Lower				
591006	Legal Advertising	5,225	10,500	34,300	15,630	(18,670)	No VBM Expiry Notice this Year				
591006	Office Supplies	29,505	19,045	56,725	98,000	41,275	Election Seals, Envelopes, Bags, VBM, BOD Printer Ink, Etc				
591006	Other Current	0	0	0	0	0					
591006	Poll Worker Training (HAVA Match Eligible)	0	0	0	0	0					
591006	Postage	44,513	35,654	72,383	68,890	(3,493)	No VBM Expiry Notice This Year				
591006	Software License and Support	48,086	35,775	97,700	107,488	9,788	Vendor Cost Increase				
591006	Travel	629	945	575	1,310	735	Early Voting Staff Travel for 2 Elections				
591006	Voter Education	5,000	5,000	7,000	5,000	(2,000)					
591006	Capital O/L	110,000	0	0	0	0					
Total Elections Operating Expenditures		480,956	317,282	492,808	627,179	134,371					
Total Election Expenditures		588,947	424,992	645,635	892,027	246,392					
Total Supervisor of Elections Expenditures						1,709,408	1,665,546	2,133,249	2,696,192	562,943	Overall Expenditure Increase/Decrease: 26.39%

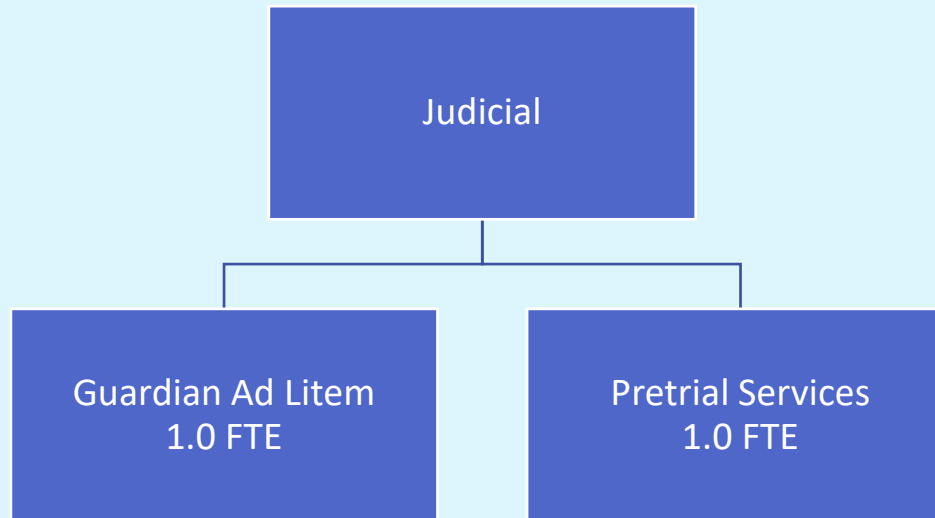
Note:

Expenditure details and amounts provided by the Flagler County Supervisor of Elections Office.

Judicial - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Expenditures						
Court Services	3,176	2,657	4,000	6,500	2,500	
Pretrial Services	63,265	64,725	74,402	80,283	5,881	
State Attorney	22,297	20,715	26,000	26,000	0	
Public Defender	0	0	3,000	3,000	0	
Guardian Ad Litem	45,211	46,668	50,971	57,489	6,518	
Total Expenditures	88,738	88,096	107,402	115,783	8,381	Overall Expenditures Increase/Decrease: 7.80%



Court Services

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9000	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
601- Court Administration							
531000	Professional Services	0	263	0	1,000	1,000	FY22 ADA Accommodations
541002	Communications	3,176	2,394	4,000	3,000	(1,000)	Local & Long Distance from State of Fla, Verizon
552002	Other Operating Expenses	0	0	0	2,500	2,500	Overall Expenditure Increase/Decrease:
Total Expenditures		3,176	2,657	4,000	6,500	2,500	62.50%

Pretrial Services Supervision

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
719- Other Operating Court Costs							
512000	Regular Salaries	37,201	38,450	40,706	42,869	2,163	1.0 FTE with 5.3% COLA
52XXXX	Employee Benefits	17,153	17,706	19,896	22,814	2,918	
	Total Personnel Services	54,354	56,156	60,602	65,683	5,081	
534006	Other Contracted Expenses	7,540	8,040	10,000	10,000	0	Florida Drug Testing Services
540000	Travel Expenses	0	0	500	1,700	1,200	
541002	Communications Recurring	0	0	100	50	(50)	
542000	Postage	0	0	50	50	0	
547000	Printing & Binding	0	0	50	0	(50)	
551000	Office Supplies	165	101	500	500	0	
551000	Office Equipment	0	59	0	0	0	
552002	Other Operating Expenses	206	269	1,500	1,300	(200)	Drug Testing Supplies
554001	Publications/Memberships	175	100	100	100	0	
555001	Training / Educational Cost	0	0	0	200	200	
555002	Conference & Seminar Registration	825	0	1,000	700	(300)	
	Total Operating Expenditures	8,911	8,569	13,800	14,600	800	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	63,265	64,725	74,402	80,283	5,881	7.90%

State Attorney

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9100	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
602- State Attorney Administration							
541002	Communications	22,297	20,715	26,000	26,000	0	Overall Expenditure Increase/Decrease:
Total Expenditures		22,297	20,715	26,000	26,000	0	

Public Defender

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9101	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
603- Public Defender Administration							
541002	Communications	0	0	3,000	3,000	0	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	3,000	3,000	0	

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9104	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
685- Guardian Ad Litem- Circuit Juvenile							
	512000 Regular Salaries	27,458	30,309	29,120	32,864	3,744	1.0 FTE with 5.3% COLA
	514000 Overtime	105	0	0	0	0	
	52XXXX Employee Benefits	15,406	14,372	16,781	20,675	3,894	
	Total Personnel Services	42,969	44,681	45,901	53,539	7,638	
	534006 Other Contracted Services	120	93	100	150	50	
	540000 Travel	0	0	400	100	(300)	
	541002 Communications Recurring	1,000	1,088	1,720	1,500	(220)	Verizon
	542000 Postage	340	218	400	300	(100)	Postage for Holiday Cards, Anniversary & Thank You's
	547000 Printing & Binding	166	0	0	0	0	
	551000 Office Supplies	378	154	1,000	500	(500)	Paper, Amazon
	551001 Office Equipment	181	11	750	1,000	250	
	552002 Other Operating Expenditures	57	97	200	400	200	
	555002 Training/Conference & Seminar Regist	0	325	500	0	(500)	Florida Dependency Summit
	Total Operating Expenditures	2,242	1,987	5,070	3,950	(1,120)	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	45,211	46,668	50,971	57,489	6,518	12.79%



SECTION 3

GENERAL FUND

A governmental fund used to account for all financial resources not accounted for and reported in another fund.

General Fund Revenues - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Revenues						
Ad Valorem Taxes	77,045,921	83,146,243	95,479,083	108,957,519	13,478,436	
Other Taxes	5,355	2,713	213,297	243,421	30,124	
Licenses & Permits	33,319	33,155	30,000	251,487	221,487	
Intergovernmental Revenue	5,547,057	13,978,966	3,686,055	4,945,535	1,259,480	
Charges for Services	4,670,257	5,397,760	5,183,000	5,243,550	60,550	
Fines & Forfeitures	91,456	40,683	40,500	36,500	(4,000)	
Miscellaneous Revenues	1,298,451	1,053,855	323,564	719,636	396,072	
Interfund Transfer	0	0	0	1,500,000	1,500,000	
Excess Fees	1,781,908	1,924,194	1,247,098	1,387,257	140,159	
Other Sources/Special Items	47,720	360,486	0	0	0	
Cash Carry Forward	0	0	26,536,537	31,815,239	5,278,702	
Total Revenues	90,521,444	105,938,057	132,739,134	155,100,144	22,361,010	Overall Revenue Increase/Decrease: 16.85%

General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
311000	Ad Valorem Taxes	76,024,538	82,015,835	95,479,083	108,957,519	13,478,436	14.12% Property Valuation Increase @ 95%
311001	Delinquent	1,021,383	1,130,408	0	0	0	
315000	Communication Services Tx	0	0	208,297	239,421	31,124	Previously in Fund 1212
316001	Occupational Licenses	5,355	2,713	5,000	4,000	(1,000)	
323700	Franchise Fee-Solid Waste	0	0	0	221,487	221,487	Previously in Fund 1405
329003	Vessel Registration	33,319	33,155	30,000	30,000	0	
331200	State Homeland Security	88,370	16,926	0	0	0	Moved to Fund 1128
331200	EMPG Covid-19 Supplement	9,839	0	0	0	0	
331200	FDEM HMPG Fire St 62 Hard	51,006	0	0	0	0	
331200	Fed - Civil Def (SLA) EMPG	62,250	0	0	0	0	Moved to Fund 1128
331310	Ged Grt-Phys Env-Water Supp	0	69,764	0	0	0	
331420	Federal Grant - Transp. - Mass Transit	477,250	117,009	207,180	215,790	8,610	5310 Operating Grant
331490	Fed Grt-Transp-Other	131,016	135,807	0	0	0	
331620	Federal Grant- Hum Srv- Public Asst	83,193	70,266	65,000	85,000	20,000	Includes Em. Hme Eng. Asst, Older Amer & CARES
331690	Federal Grant - Hum Srv- Other	472,609	362,503	412,000	345,000	(67,000)	Includes Title IIIB-Title IIIC & Nutrition Svcs
334200	EMS C9818 & following yrs	12,594	0	0	0	0	
334200	9G-19-EMPA	124,344	0	0	0	0	Moved to Fund 1128
334200	Hazardous Materials Update	2,344	6,163	2,500	0	(2,500)	Moved to Fund 1128
334200	DEM-HLMP Agr # B00037	178,627	0	0	0	0	
334200	Pub Trans Blk Grt GOY77	192,491	0	0	0	0	
334490	State Grant- Transportation - Other	688,888	454,535	520,765	520,648	(117)	Includes Transp Disadv. & Shirley Conroy Grts
334610	State Grant- Han Srv- Health/Hosp	157,151	76,692	152,500	152,500	0	Includes Alzheimer's Dis. & Home Care for Elderly
334690	State Grant - Hum Srv - Other	237,701	230,568	220,000	200,000	(20,000)	Includes Comm Care- Elderly & Congregate Meals
334700	Aid to Libraries	18,437	24,197	23,764	24,197	433	
335120	State Revenue Sharing	662,875	0	0	0	0	Moved to Fund 1212 for Debt Service
335160	Racing Tax	223,250	223,250	223,250	223,250	0	
335181	1/2 Cent Sales Tax	1,244,402	1,652,681	1,356,073	2,666,069	1,309,996	69/31 Split with Fund 1212 for Debt Service
335210	Firefighter Supp Compensa	12,519	36,188	15,000	15,000	0	
336000	State Payments in Lieu of Taxes	0	6,024	0	0	0	
337101	Flagler Co School Board	215,481	384,006	300,000	300,000	0	
337103	City of Bunnell	30,000	0	0	0	0	
337103	City of Bunnell	8,668	18,943	9,376	9,740	364	CAD Fees
337104	City of Flagler Beach	49,980	49,980	125,000	133,750	8,750	ILA for IT Services
337105	ARPA Reimbursement	0	8,508,987	0	0	0	
337201	City of Palm Coast	12,315	12,808	13,321	13,853	532	CAD Fees
337202	City of Flag Bch	9,546	0	10,326	10,738	412	CAD Fees
337203	State of Florida	23,944	0	0	0	0	
337400	Grant 5310	34,914	0	0	0	0	
337601	City of PC- Utility Assist	11,053	10,656	10,000	10,000	0	

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General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues (continued)							
337702	Flagler Co School Bd	10,000	10,000	10,000	10,000	0	Carver Center Contribution
337703	City of Bunnell	10,000	10,000	10,000	10,000	0	Carver Center Contribution
337708	LG Grt- ARPA Reimbursement	0	1,491,013	0	0	0	
341201	Gas Reimb - Outside Agencies	521,531	808,601	640,000	750,000	110,000	
341202	Parts - Outside Agencies	16,911	18,110	651,000	20,000	(631,000)	FCSO Costs Were Not Transferred in FY 23
341520	Fees Rmt to Co from Sheriff	82,924	102,253	75,000	90,000	15,000	Estimated Fees Based on Actuals
341521	Inmate Fees	104,737	146,411	85,000	100,000	15,000	Estimated Fees Based on Actuals
341522	Fingerprinting Services	4,818	3,706	4,000	4,000	0	
341523	Traffic Reports - FS 321.23	7,219	8,165	6,500	6,500	0	
341524	Background Checks	5,034	6,616	4,500	4,500	0	
341901	Admin Fee on Fleet / Fuel	39,250	39,598	40,000	40,000	0	
341902	Value Adj Brd Filing	690	940	400	400	0	
341903	Staff time/admin chgs	100	2,000	50,000	50,000	0	
341908	Constitutional Officers	311	0	0	0	0	
341910	Libr - Passport Admin fee	80,960	137,745	100,000	120,000	20,000	
341915	Staff Time - Equip Chgs	420	0	0	0	0	
341916	Staff Time - Labor Chgs	540	0	207,000	207,000	0	Moved from Reimb Labor
342201	Annual Fire Inspection	180	4,195	200	3,500	3,300	
342202	Fire Personnel Standby	1,785	4,850	2,500	4,000	1,500	
342600	Ambulance Fees	150,626	4,918	0	0	0	
342601	Medicaid Supplmt Payment	217,439	283,464	210,000	300,000	90,000	
342602	Ambulance Fees	2,719,222	3,274,974	2,500,000	3,000,000	500,000	Estimated Fees Based on Actuals
342603	Helicopter EMS Services	8,479	0	0	0	0	
342604	Helicopter Fees	56,897	15,388	50,000	50,000	0	Billing Performed by Contractor
344301	Bus Fares	100,980	129,667	120,000	125,000	5,000	
344902	Staff Time - Labor Chgs	165,894	24,366	0	0	0	
346901	Adult Day Care fees	8,186	34,333	28,000	30,000	2,000	
346902	Comm Care - Elderly Copay	12,949	18,714	10,000	15,000	5,000	
346903	Medwaiver Reimb	10,731	26,839	85,000	18,000	(67,000)	
346904	ADI Co-pays	9,120	5,987	9,000	3,000	(6,000)	
347101	Cards	3,064	3,752	3,700	3,700	0	
347102	Copies / Print out Fees	15,755	16,727	15,400	12,000	(3,400)	
347103	Processing Fees	1,757	2,154	2,200	1,700	(500)	
347104	Library Convenience Fee	3,314	5,539	4,000	4,000	0	
347201	Recreation Fees	48,430	84,484	60,000	70,000	10,000	Estimated Based on Actuals
347202	Princess Place Preserve	32,107	28,725	30,000	27,000	(3,000)	Estimated Based on Actuals
347203	Bull Creek - RV Camping	110,889	51,058	85,000	80,000	(5,000)	Estimated Based on Actuals
347204	Bull Creek - Boat Slips	785	530	750	750	0	
347205	Bull Creek - Facility Usage	234	389	350	0	(350)	

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General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues (continued)							
347206	Princess Pl Eco Cottages	122,120	97,633	100,000	100,000	0	
349005	Fire Inspection Review	3,869	4,930	3,500	3,500	0	
351101	CRIM Just Educ / Training	4,699	4,826	4,000	5,000	1,000	LEEF
351102	Fines for Automation	51,879	0	0	0	0	Moved to Fund 1182
351200	Cir Crt Criminal Judgment	400	200	0	0	0	
352000	Library Fines	7,052	8,321	6,500	6,500	0	
354002	Driver Ed TF (ord 2003-07)	27,426	27,336	30,000	25,000	(5,000)	Estimated Based on Actuals
361100	Misc - Interest	72,558	148,955	65,000	500,000	435,000	Estimated Based on Actuals
361101	Tax Coll Ambulance Intrst	2	1	0	0	0	
361201	Fair Value of Investments	(8,601)	(245,589)	0	0	0	
362001	Bings Bait Shop Rent	8,680	0	10,320	11,800	1,480	
362002	Bull Creek Restaurant Rnt	11,000	8,000	12,000	0	(12,000)	Per Lease Agreement
362003	Billboard Rentals	1,875	1,500	0	0	0	
362004	Hist Courthouse Rental	86,459	0	95,190	101,092	5,902	CPI Increase
362005	Graham Swamp Tower Rental	49,184	50,827	52,179	53,744	1,565	3% Annual Increase
362007	License Agreement - Non Tax	500	500	0	0	0	
364000	Sale - Fixed Assets	702,820	1,000	0	0	0	
364001	Surplus Sale - Taxable	4,150	62,636	0	0	0	
366001	Contributions in Aid	25,000	0	1,000	0	(1,000)	
366003	Donations	1,800	200,812	0	0	0	
366005	Donations - Princess Place	3,257	67,103	42,000	5,000	(37,000)	Native American Festival
366006	Meal Sites-Sen Serv C1	0	377	350	300	(50)	
366007	Transportation - Senior Srv	20	57	200	100	(100)	
366008	Meals on Wheels - C2	7,147	7,098	6,000	4,000	(2,000)	
366009	Comm Servs - Wickline Ctr	700	100	1,000	1,000	0	
366010	EMS Donations	3,460	15,325	3,000	2,500	(500)	
366013	Title 3B Homemaking Donation	320	165	325	100	(225)	
369301	Refund - Prior Year Expense	25,570	5,542	0	0	0	
369903	Advertising Income	63,840	46,290	35,000	40,000	5,000	
369904	Emerg Svcs	210	495	0	0	0	
369908	Library Used Book Sales	2,375	2,073	0	0	0	
369911	Miscellaneous	66,575	328,997	0	0	0	
369916	Reimb Labor /Veh / Other	169,550	351,593	0	0	0	

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General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues (continued)							
381000	Interfund Transfer In	0	0	0	1,500,000	1,500,000	Transfer from Fund 1212 for Helicopter Purchase
383101	Lease - GASB 87	0	83,190	0	0	0	
383102	GASB Interest Revenue	0	31,302	0	0	0	
386201	Clerk - Workers Comp Adj	39	116	0	0	0	
386202	Excess Fees Clerk of Crt	140,890	245,619	100,000	100,000	0	
386203	COURT APPROPRIATION	250,000	0	0	0	0	
386401	Excess Fee Law Enforcement	(87,986)	952,332	50,000	50,000	0	
386402	Excess Fee Jail Department	(1,061)	(889,620)	0	0	0	
386403	Excess Fee Bailiff	96,769	(26,256)	0	0	0	
386404	Technology Fees	108,330	142,892	164,646	0	(164,646)	
386601	Prop App - Workers Comp Adj	138	408	0	0	0	
386602	Excess Fees - Property Appraiser	98,580	165,847	100,000	100,000	0	
386603	ESRI Contribution	10,000	0	10,000	11,000	1,000	
386701	Tax Coll - Workers Comp Adj	28	81	0	0	0	
386702	Excess Fees - Tax Collector	1,013,078	1,190,608	800,000	1,000,000	200,000	
386703	Transfer from Tax Collector	0	0	0	937	937	
386704	Trans from TC Internet Service	26,384	25,320	22,452	25,320	2,868	
386801	SOE - Workers Comp Adj	9	27	0	0	0	
386802	Excess Fees - Super of Elect	126,710	116,821	0	100,000	100,000	Estimated Excess Fees Based on Actuals
388100	Sale of General Capital Assets	0	124,176	0	0	0	
393003	Accident Damage to Property	47,720	121,818	0	0	0	
399000	Cash Carry Forward	0	0	26,536,537	31,815,239	5,278,702	Overall Revenue Increase/Decrease:
Total Revenues		90,521,444	105,938,057	132,739,134	155,100,144	22,361,010	16.85%

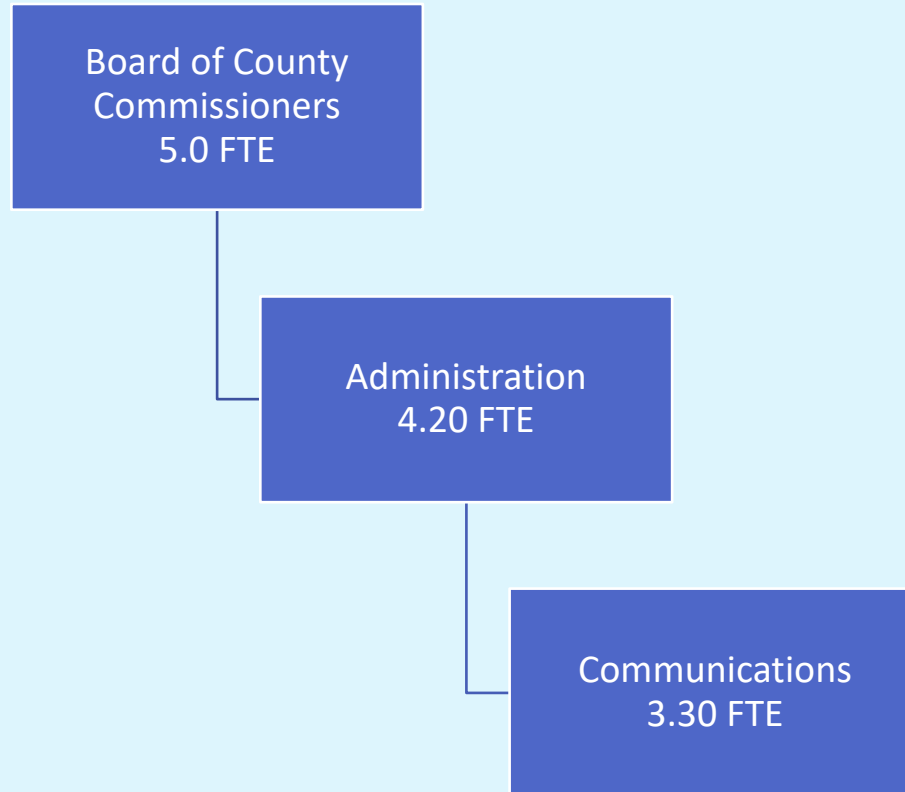
Section 3 - General Fund - BOCC Appropriation Summary

Department	Adopted FY 22-23	Adopted FY 23-24	Budget Variance	Positions FY 22-23	Positions FY 23-24	Department	Adopted FY 22-23	Adopted FY 23-24	Budget Variance	Positions FY 22-23	Positions FY 23-24
County Administration						Library					
Board of County Commissioners	709,259	822,051	15.90%	5.00	5.00	Main Branch	1,385,713	1,603,577	15.72%	15.50	16.00
Administration	1,038,598	1,071,863	3.20%	4.70	4.20	Bunnell Branch	170,869	195,128	14.20%	2.00	2.00
Communications	380,177	363,739	-4.32%	3.30	3.30						
	<u>\$ 2,128,034</u>	<u>\$ 2,257,653</u>	6.09%	13.00	12.50		<u>\$ 1,556,582</u>	<u>\$ 1,798,705</u>	15.55%	17.50	18.00
Land Management						General Services					
Land Management	513,365	559,476	8.98%	4.00	4.00	General Services-Administration	794,152	1,001,574	26.12%	7.50	9.00
Natural Resource Land	1,084,407	975,403	-10.05%	0.00	0.00	Fleet Management	800,025	903,194	12.90%	9.00	9.00
	<u>\$ 1,597,772</u>	<u>\$ 1,534,879</u>	-3.94%	4.00	4.00	Public Transportation	2,423,504	2,657,281	9.65%	31.85	31.85
						Facilities Management	3,543,941	4,187,596	18.16%	24.00	25.00
Economic Development	\$ 167,141	\$ 191,377	14.50%	1.10	1.00	Government Services Building	908,818	1,163,758	28.05%	0.00	0.00
						Recreation Facilities	2,393,962	2,338,327	-2.32%	17.00	16.00
County Attorney	\$ 913,590	\$ 976,680	6.91%	4.00	4.00	Vessel Registration	30,000	30,000	0.00%	0.00	0.00
						Recreation Services/Carver Center	130,575	162,991	24.83%	0.00	0.00
Human Resources	\$ 713,211	\$ 848,022	18.90%	5.30	5.30	Bull Creek	71,336	76,851	7.73%	0.50	0.50
						Princess Place Preserve	487,797	510,535	4.66%	5.50	5.50
Engineering	\$ 1,119,748	\$ 1,210,556	8.11%	7.00	7.00	Princess Place Eco Cottages	103,950	76,320	-26.58%	0.00	0.00
							<u>\$ 11,688,060</u>	<u>\$ 13,108,427</u>	12.15%	95.35	96.85
Financial Services						Emergency Services					
Office of Management & Budget	881,835	744,034	-15.63%	8.00	6.00	Emergency Management	711,662	791,746	11.25%	5.00	5.00
Office of Procurement & Contracts	729,350	757,960	3.92%	9.50	8.50	Emergency Services Grants	2,500	0	-100.00%	0.00	0.00
	<u>\$ 1,611,185</u>	<u>\$ 1,501,994</u>	-6.78%	17.50	14.50		<u>\$ 714,162</u>	<u>\$ 791,746</u>	10.86%	5.00	5.00
Innovation Technology						Fire/Rescue					
Cyber Security	0	341,009	100.00%	0.00	1.50	Fire/Rescue Admin	1,755,102	2,170,321	23.66%	13.00	14.00
Public Safety Software	690,219	743,361	7.70%	4.75	3.45	Fire/Rescue	7,215,089	7,339,535	1.72%	43.50	43.50
	<u>\$ 2,754,766</u>	<u>\$ 3,110,490</u>	12.91%	18.30	18.45	EMS	6,601,043	8,600,787	30.29%	43.50	43.50
						Emergency Flight Operations	689,788	2,392,949	246.91%	2.00	2.00
							<u>\$ 16,261,022</u>	<u>\$ 20,503,592</u>	26.09%	102.00	103.00
Ag Extension Services	\$ 367,226	\$ 441,106	20.12%	6.00	7.00	Non Departmental					
						Pooled Expenditures	3,610,242	4,152,332	15.02%	0.00	0.00
Health & Human Services						Tax Increment Financing	2,001,500	2,264,479	13.14%	0.00	0.00
Health & Human Services Admin	457,740	515,083	12.53%	5.00	5.00	Value Adjustment Board	10,350	10,350	0.00%	0.00	0.00
Human Services	2,631,249	2,657,918	1.01%	4.00	4.00	Interfund Transfers	5,035,730	15,704,372	211.86%	0.00	0.00
Senior Services	872,758	1,075,532	23.23%	4.00	4.00	Medical Examiner	537,000	622,000	15.83%	0.00	0.00
Adult Day Care	358,953	388,755	8.30%	5.00	5.00	Reserves	26,542,505	23,759,218	-10.49%	0.00	0.00
Congregate Meals	389,520	396,330	1.75%	1.50	1.50	Insurance	1,265,000	915,218	-27.65%	0.00	0.00
Veterans Services	179,977	193,671	7.61%	2.00	2.00	FCSO Internal Charges	2,011,790	1,985,020	-1.33%	0.00	0.00
	<u>\$ 4,890,197</u>	<u>\$ 5,227,289</u>	6.89%	21.50	21.50	Law Enforcement Education Fund	56,537	58,364	3.23%	0.00	0.00
							<u>\$ 41,070,654</u>	<u>\$ 49,471,353</u>	20.45%	0.00	0.00
Total BOCC General Fund							\$ 87,553,350	\$ 102,973,869	17.61%	317.55	318.10

Administrative - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures						
BOCC - Personnel	461,419	479,022	538,434	597,397	58,963	
BOCC - Operating	134,149	188,887	170,825	224,654	53,829	
Administration - Personnel	678,237	1,107,541	942,493	947,141	4,648	
Administration - Operating	27,582	94,835	96,105	124,722	28,617	
Communications - Personnel	294,931	260,292	301,377	328,283	26,906	
Communications - Operating	101,575	59,663	78,800	35,456	(43,344)	
Total Expenditures	1,697,893	2,190,240	2,128,034	2,257,653	129,619	Overall Expenditure Increase/Decrease: 6.09%



Fund 1001 Div. 0100	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures							
511- Legislative							
511100	Salaries	292,430	298,785	311,895	342,135	30,240	F.S. 145.031
52XXXX	Employee Benefits	168,989	180,237	226,539	255,262	28,723	
	Total Personnel Expenditures	461,419	479,022	538,434	597,397	58,963	
531000	Professional Services	102,000	102,000	70,000	102,000	32,000	Lobbyists
534006	Other Contracted Services	0	0	50	0	(50)	
540000	Travel/Conference	4,866	10,616	10,758	34,902	24,144	FAC Conferences and Classes, FSBPA
541001	Devices and Accessories	176	0	1,000	1,000	0	
541002	Communications Recurring	3,282	3,035	3,600	3,000	(600)	
542000	Postage Expense	5,239	2,815	3,000	3,000	0	
546006	Printing & Binding	172	156	250	250	0	
547000	Other Current Charges	727	625	1,450	970	(480)	
549000	Service Awards/Recognition	0	0	100	0	(100)	
549002	Advertising	0	4,759	3,000	3,000	0	
549004	Office Supplies	21	0	500	500	0	
551000	Office Equipment	0	170	150	150	0	
551001	Other Operating Expenses	331	229	575	575	0	
552002	Clothing & Wearing Apparel	72	0	0	0	0	
552006	Data Processing Software	333	0	399	399	0	
554001	Publications/Memberships	10,731	58,599	62,313	62,313	0	NEFRC, Chamber and NACO Dues, Municode
555001	Training/Educational Cost	600	600	0	600	600	FAC Training 1 Commissioner ACC1 or ACC2
555002	Conference/Seminar	5,599	5,283	13,680	11,995	(1,685)	
	Total Operating Expenditures	134,149	188,887	170,825	224,654	53,829	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		595,568	667,909	709,259	822,051	112,792	15.90%

Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0200	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
512- Executive							
512000	Regular Salaries	495,532	805,593	594,455	586,209	(8,246)	4.20 FTE with 5.3% COLA & Department Reorganization
514000	Overtime	0	4,981	0	0	0	
51XXXX	Employee Benefits	182,705	296,967	348,038	360,932	12,894	
	Total Personnel Expenditures	678,237	1,107,541	942,493	947,141	4,648	
531000	Professional Services	0	45,000	0	0	0	
534006	Other Contracted Services	64	3,603	0	0	0	
540000	Travel Expenses	95	5,089	4,000	9,970	5,970	FAC, FRMA, & ICCMA, Legislative Conference
555001	Devices and Accessories	695	0	1,000	1,000	0	
541001	Communications Recurring	2,458	2,421	2,400	3,000	600	
542000	Postage Expense	57	36	400	400	0	
544000	Rentals & Leases	3,602	3,602	3,602	3,602	0	Postage Machine Lease
545006	Other Insurance and Bonds	242	0	0	0	0	
546003	Vehicle Repair	0	266	0	400	400	
546004	Maintenance Agreements	722	536	3,000	1,900	(1,100)	
547000	Printing & Binding	107	67	300	1,080	780	
549002	Service Awards/Recognition	115	0	0	0	0	
549004	Other Current Charges	5,019	3,772	200	200	0	
549004	Advertising	0	15	250	250	0	Public Notices
549008	Write Offs/Shortages	24	0	0	0	0	
551000	Office Supplies	500	415	650	650	0	
551001	Office Equipment	1,547	1,066	750	750	0	
552001	Gas Oil & Lubricants	0	0	250	250	0	
552002	Other Operating Expenses	667	10,997	60,000	55,000	(5,000)	Community Engagement Decreased Based on Actuals
552005	Clothing & Wearing Apparel	0	22	250	250	0	
554001	Publications/Memberships	9,916	15,559	15,733	42,200	26,467	FAC, FCCMA, FACM, ICCMA, Transparency Software
555001	Training/Educational Cost	495	0	0	0	0	
555002	Conference/Seminar Registration	1,257	2,370	3,320	3,820	500	FAC, FRMA, & ICCMA
	Total Operating Expenditures	27,582	94,835	96,105	124,722	28,617	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		705,819	1,202,376	1,038,598	1,071,863	33,265	3.20%

Description

The Communications department (previously the Information and Creative Media department) brings together the skills, talents, and abilities of all facets of internal and external communications – the words (text and audio), the images (graphic design and photography), and digital media (videography, websites, and social media). This division also includes a portion of geographic information systems (GIS), which has useful tools for public-facing dashboards, surveys, reporting systems, and drone operations. The division is available to help other divisions and departments brainstorm and execute solutions to meet their communications needs.

The highest priority for the division is to operate as a complete information outlet for Flagler County with videos and a regular audio podcast to deliver news and information in a variety of user-friendly formats and platforms in addition to text (print). This is especially important given that Flagler County is outside the two major media markets of Orlando and Jacksonville. This priority includes effectively providing crisis communications support during a physical disaster, such as a hurricane, or during an event such as the coronavirus pandemic, when it is essential to communicate accurate facts about the situation; minimize conjecture and correct inaccuracies; and, help to provide information and confidence within the community.

Primary Functions

- ❖ Ensure the accuracy and reliability of communications products released to the public
- ❖ Create informational documents, graphics, photographs, videos, as well as website pages and elements for public dissemination through traditional and social media assets
- ❖ Host and/or support public outreach campaigns or events
- ❖ Ensure the mission and goals of Flagler County as set by the Board of County Commissioners are accurately communicated
- ❖ Maintain and populate Flagler County’s website and governmental social media accounts
- ❖ Provide research and informational support to other divisions and departments as requested
- ❖ Collaborate with other entities and municipalities, when appropriate, to ensure unity of messaging when there is an overarching goal

Administration - Communications

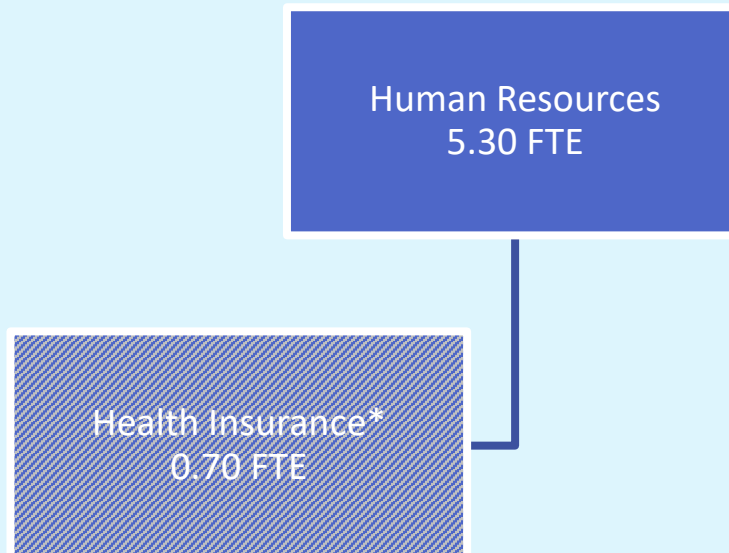
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0201	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
519- Other General Government Services							
512000	Regular Salaries	218,476	190,681	219,011	233,343	14,332	3.30 FTE with 5.3% COLA & Department Reorganization
514000	Overtime	5	64	0	0	0	
52XXXX	Employee Benefits	76,450	69,548	82,366	94,940	12,574	
	Total Personnel Expenditures	294,931	260,292	301,377	328,283	26,906	
534006	Other Contracted Services	18,085	10,114	29,000	0	(29,000)	Website Moved to IT Budget FY24
540000	Travel	0	217	0	0	0	
541001	Communications Devices & Accessories	2,399	125	500	1,000	500	
541002	Communications Recurring	1,717	985	2,400	1,200	(1,200)	
542000	Postage	133	0	500	500	0	
546004	Maintenance Agreements	30,212	32,641	500	500	0	Copier Maintenance
546006	Small Tools and Equipment	8,699	4,861	500	500	0	
547000	Printing and Binding	786	0	25,000	10,000	(15,000)	Community Engagement and Marketing
549004	Advertising	2,700	0	5,000	2,500	(2,500)	Marketing Campaigns
551000	Office Supplies	539	200	1,000	500	(500)	
551001	Office Equipment	14,898	4,382	3,000	3,000	0	
552002	Other Operating Expenses	4,228	51	2,000	1,000	(1,000)	
552005	Clothing and Wearing Apparel	424	0	0	0	0	
552006	Data Processing Software	10,460	2,279	5,000	1,168	(3,832)	Social Media Software, Password Manager Software
554001	Publications/Memberships	1,751	3,279	1,250	10,388	9,138	Software Subscriptions Moved from IT
555001	Training/Educational Costs	4,519	0	1,800	1,800	0	
555002	Conferences/Seminar Registration	25	530	1,350	1,400	50	Document Management Training
	Total Operating Expenditures	101,575	59,663	78,800	35,456	(43,344)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		396,506	319,955	380,177	363,739	(16,438)	-4.32%

Human Resources - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures						
Personnel	327,746	418,150	584,097	643,944	59,847	
Operating	112,950	141,678	129,114	204,078	74,964	
Total Expenditures	440,696	559,828	713,211	848,022	134,811	Overall Expenditure Increase/Decrease: 18.90%



*Health Insurance is not part of the General Fund

Description

Our mission in Human Resources is to provide innovative leadership, support, and guidance to our Flagler County officials in the planning and delivery of Human Resources Systems, processes, and services in a professional, sensitive, efficient and cooperative manner. It is our belief that Human Resources is not only about policies and procedures, it is about people and relationships. Therefore, the knowledge of the principles and practices of public human resources management including selection practices, collective bargaining, affirmative action, equal employment opportunity, public and employee relations, unemployment compensation, risk management and current trends and issues in the field is important in maintaining these relationships.

The Human Resources Department provides administrative and technical support services to employees and supervisors to assist in the management of the County's workforce of over 400 employees. While policies and procedures play a major role in daily operations, Human Resources also strives to help employees reach their potential and grow both personally and professionally. By taking an interest in the well-being of employees, Human Resources is able to help shape Flagler County's organizational culture, one that promotes leadership and delivery of the best customer service possible.

Other technical expertise in areas such as defining and classifying rates of pay, recruitment, maintenance of personnel records, administration of employee benefits, and negotiating collective bargaining agreements, fall under the scope of responsibilities of the Human Resources Department.

Another major function of the Human Resources Department is monitoring and compliance with the County's adopted Safety Program. Initial education and periodic training on pertinent safety issues assist in keeping Worker's Compensation injuries low. The Safety Committee, comprised of a representative from every department, evaluates potential risks and makes recommendations for corrective action to eliminate or reduce potential injuries.

Just like other government organizations or businesses, the County retains liability insurance covering property and inland marine coverage, general liability coverage, public official's liability and automobile coverage. The Human Resources department coordinates the filing and resolution of all claims that may occur against the County relating to property and casualty insurance, professional liability and workers' compensation.

Primary Functions

- ❖ Maintain employee pay and classification system in an effort to remain competitive with area employers
- ❖ Assist supervisors with recruitment and selection of new employees and upon employment, provide a new employee orientation
- ❖ Administer the County's group medical and benefits programs
- ❖ Design employee and supervisory training programs that will promote positive personal and professional growth

(Continued on next page)

Primary Functions (continued)

- ❖ Operate wellness programs and activities in collaboration with the County’s Wellness Committee to inspire personal health and mental well-being.
- ❖ Oversee the County’s Risk Management to minimize risk and keep accidents and injuries to citizens and employees to a minimum.
- ❖ Coordinate the filing and resolution of all insurance claims related to property and casualty insurance, professional liability, and workers’ compensation.
- ❖ Administer County’s Tuition Reimbursement Program
- ❖ Oversee the Employee Health and Wellness Center to ensure that our employees receive quality care
- ❖ Provide damage assessments after disaster events for Emergency Management

Goals FY 2023-2024

- Continue to recommend changes to the Policy & Procedures sections to ensure compliance with the ever-changing labor and employment laws.
- Promote recruiting to diverse audiences
- Continue to minimize workers’ compensation claims and maintain lowest Lost Time claims
- Continue to reduce the County’s Insurance premiums
- Continue educating employees on benefits throughout the year as well as during open enrollment
- Promote activities that increase morale such as Halloween Costume Contests, Thanksgiving Food Drive, and Holiday Door Decorating Contest
- Continue to evaluate salary structures across the organization to ensure compensation is more in line with industry standards
- Continue programs that recognize and reward employees
- Continue facilitation of six month and annual evaluations, longevity pay, and step increases
- Continue to host the annual Health & Wellness Fair and find creative ways to bring on new vendors for increased engagement
- Hire, through MHO, a licensed mental health clinician for employees to meet with at our onsite Employee Health & Wellness Center
- Completion of Risk Management State Certification Courses
- Revamp our monthly New Employee Orientation to include a “Welcome Bus Tour” to showcase County departments and parks and the services we provide
- Participate in job fairs through collaboration with local government agencies
- Implement efficient paperless payroll software through Munis that interfaces and streamlines human capital management
- Implement employee self service that gives employees greater access and control over their personal information
- Continue to evaluate health insurance benefits annually to offer a robust benefit package while also evaluating cost containment measures to ensure solvency in the health insurance fund

Strategic Plan Focus Area

- ✓ Effective Government
 - Create a culture of performance excellence

Strategic Objectives

- ✓ Human resources staff members formulate labor policies and interpret state and federal employment and labor laws and ensure the County complies with regulations regarding equal opportunity employment and fair labor standards. The HR department's staff members help workers understand their rights while also protecting employer interests
- ✓ The HR department will screen potential candidates and assist departments making hiring decisions to fill open positions
- ✓ HR department will provide information regarding County-sponsored programs, health & wellness benefits, and employee assistance programs
- ✓ Train employees on safety, employment law, and leadership for managers and supervisors
- ✓ Create compelling job descriptions
- ✓ Identify new ways to attract job candidates
- ✓ Host job/hiring fair in the Government Services Building

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Workers Compensation Claims	#	66	176	26	20
2. Leadership Academy Graduates	#	18	0	0	36
3. Safety/Supervisor Training/Employee	#	425	90	400	425
4. Turnover Rate	%	20.14%	23.68%	17.01%	20.37%
5. Health Risk Assessments	#	403	490	448	460
6. Participate in Job Fairs Through Collaboration with Local Government Agencies	#	0	0	3	5

Major Initiatives / Highlights

- Reduced insurance costs and worker’s compensation claims substantially after COVID
- Settled two major WC claims for significantly less using constant monitoring and tracking
- Heightened level of employee engagement and recognition via staff dedicated to the Employee Engagement Committee
- Implement bringing Munis online for HR to include payroll
- Continuation of Leadership Academy though FY 2024
- Trained supervisors on Harassment Prevention & Discrimination in the Workplace
- Bringing Munis online for HR and payroll

Human Resources

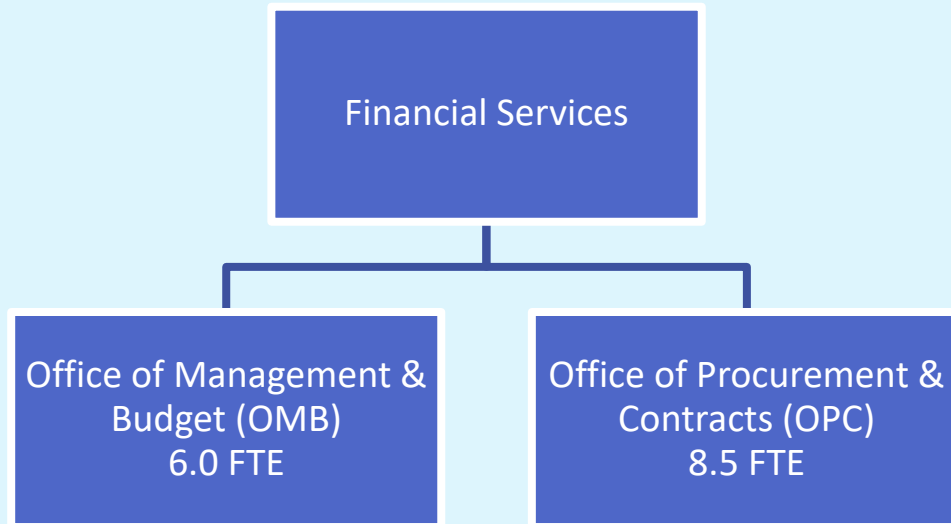
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0205	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
513- Financial and Administrative							
512000	Regular Salaries	238,522	298,629	413,899	429,148	15,249	5.30 FTE with 5.3% COLA
52XXXX	Employee Benefits	89,224	119,521	170,198	214,796	44,598	Includes Expense Previously in Pooled
	Total Personnel Expenditures	327,746	418,150	584,097	643,944	59,847	
531000	Professional Services	63,422	63,449	57,000	57,000	0	EAP Contract Increase & Legal Services
534006	Other Contracted Services	7,369	5,237	6,600	6,900	300	Fingerprinting & Background Check Info
540000	Travel Expenses	81	1,772	620	6,160	5,540	Labor Relations & AWI Conference
541001	Communications Devices and Accessories	0	274	0	0	0	
541002	Communications Recurring	1,375	1,139	0	2,064	2,064	Cell Phones for 3 Employees
542000	Postage	304	401	275	300	25	
544000	Rentals and Leases	0	0	0	7,080	7,080	SUV Lease
545003	Vehicle Insurance	247	273	250	336	86	
545006	Other Insurance & Bonds	0	182	0	0	0	
546001	Building/Equipt Repairs	12	0	0	0	0	
546003	Vehicle Repair	428	315	0	250	250	
546004	Maintenance Agreements	903	1,063	2,000	2,000	0	
547000	Printing & Binding	1,988	119	300	300	0	
548001	Promotional Activities	0	72	0	0	0	
549000	Other Current Charges & Obligations	0	6,460	0	0	0	
549001	Educational Reimbursement	0	22,560	30,000	30,000	0	
549002	Service Awards/Recognition	2,151	468	3,000	3,000	0	
549004	Advertising	1,056	784	4,200	2,850	(1,350)	Posting Vacancies with Outside Sources
551000	Office Supplies	929	1,568	950	970	20	
551001	Office Equipment	728	3,781	0	0	0	
552001	Gas, Oil, & Lubricants	53	203	1,500	1,413	(87)	
552002	Other Operating Expenses	2,505	1,520	760	3,680	2,920	New Employee Orientation
552006	Data Processing Software	10,319	10,990	11,489	0	(11,489)	Moved to Memberships
554001	Publications/Memberships	6,746	4,189	3,290	15,455	12,165	Previously in Data Processing
555001	Training/Educational Cost	12,484	12,584	2,500	62,500	60,000	Employee Development & Other Training
555002	Conference Seminar Registration	(150)	2,274	4,380	1,820	(2,560)	
	Total Operating Expenditures	112,950	141,678	129,114	204,078	74,964	
Total Expenditures		440,696	559,828	713,211	848,022	134,811	Overall Expenditure Increase/Decrease: 18.90%

Financial Services - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures						
OMB - Personnel	528,492	619,451	850,832	711,746	(139,086)	
OMB - Operating	12,961	19,809	31,003	32,288	1,285	
OPC - Personnel	304,313	416,595	703,892	708,821	4,929	
OPC - Operating	63,619	157,730	25,458	49,139	23,681	
Total Expenditures	909,385	1,213,584	1,611,185	1,501,994	(109,191)	Overall Expenditure Increase/Decrease: -6.78%



Description

The Office of Management and Budget is responsible for developing, preparing, executing and monitoring Flagler County's annual operating budget and capital improvements program in accordance with applicable laws, statutes, and policies of the Board of County Commissioners. In addition, the division provides analysis assistance on special projects as requested and assists departments in the development and revision of fees for service. Grants coordination services are provided to assist departments in the financial aspects of grant related activities according to established grant requirements.

The Office of Management and Budget also provides financial services in coordination with Constitutional Officers, County departments, Municipal Service Benefit Units and non-profit agencies by providing information needed for policy, program, and service level decisions. Currently, the County has several Municipal Service Benefit Units, organized for the specific purpose of providing municipal services in accordance with Chapter 125 of the Florida Statutes, providing road maintenance and improvements, mosquito control services, and residential garbage collection services, all in the unincorporated area of Flagler County.



Primary Functions

- ❖ Annually develop a complete comprehensive and financially responsible budget in accordance with statutory requirements for Truth in Millage and budgetary compliance as established by Florida Statutes, local laws and County Policy
- ❖ Facilitate annual development of a comprehensive Capital Improvement Program, which includes specific project information and related operating requirements while providing flexibility in project funding with available resources
- ❖ Augment the dissemination of financial information with period reports summarizing budget to actual data
- ❖ Analyze various legislative initiatives to determine impacts to the County's budget
- ❖ Assist the County Administrator with strategies to reduce the budget
- ❖ Successfully implement the budget that was adopted by the Board of County Commissioners to fund the services provided to the citizens of Flagler County
- ❖ Process various budget transfers as needed

Goals FY 2023-2024

- To continue a fiscally sound approach to County finances to ensure that expenditures do not exceed the resources available and a balanced budget is maintained

Strategic Plan Focus Area

- ✓ Effective Government
 - Maintain financial stability

Strategic Objectives

- ✓ Develop a General Fund budget that strives to reduce the millage rate without compromising levels of service
- ✓ Publish a budget document that meets Government Finance Officers Association (GFOA) standards as a policy document, financial plan, operations guide, and communications device
- ✓ Facilitate the goal of increasing reserve funds to 4% of total county budget. Being a coastal county/community increasing the reserve fund is imperative to be prepared for emergencies. Another reason a significant fund balance is critical to the operation of the county is to serve as a contingency fund which enables the county to respond to unanticipated events, such as a steep decline in the economy. Having a significant fund balance is an important indicator of a county’s fiscal situation.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Budget Transfers Processed	#	124	82	100	115
2. Number of Consecutive years earning the GFOA Distinguished Budget Award	#	13	14	15	16
3. Adjusting Journal Entries Submitted	#	46	33	30	35
4. Unanticipated Revenue Resolutions	#	30	87	55	60
5. Adopted County-Wide Budget	\$	\$196,653,624	\$221,094,445	\$221,970,665	\$287,038,539

Major Initiatives / Highlights

- In coordination with the other departments, Fund Balance is expected to be sufficient enough to avoid taking a Tax Anticipation Note (TAN) for 4 straight years

Financial Services - Office of Management and Budget (OMB)

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0210	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
513- Financial and Administrative							
512000	Regular Salaries	381,808	445,945	605,462	493,127	(112,335)	6.0 FTE with 5.3% COLA & Reorganization
514000	Overtime	317	200	500	500	0	
52XXXX	Employee Benefits	146,367	173,305	244,870	218,119	(26,751)	
	Total Personnel Expenditures	528,492	619,451	850,832	711,746	(139,086)	
534006	Other Contracted Services	0	38	25	25	0	
540000	Travel	2,362	5,045	12,488	15,144	2,656	FGFOA Annual Conference & School of Finance
541002	Communications Recurring	830	723	600	750	150	Director's Cellphone Based on Actuals
542000	Postage Expense	15	18	20	20	0	
544000	Rentals and Leases	0	13	0	24	24	
546003	Vehicle Repair	0	5	0	0	0	
546004	Maintenance Agreements	1,440	939	1,800	1,200	(600)	Copier
547000	Printing & Binding	365	24	50	50	0	
549000	Other Current Charges & Oblig	665	665	665	665	0	
549004	Advertising	1,083	7,562	5,300	6,000	700	Public Hearing, Carryforward, & Mid-year Notices
551000	Office Supplies	685	508	1,000	650	(350)	
551001	Office Equipment	666	409	1,000	600	(400)	
552002	Other Operating Expenses	300	374	0	770	770	
554001	Publications/Memberships	415	687	1,420	390	(1,030)	FGFOA & Local Chapter
555001	Training/Educational Cost	1,805	299	1,900	1,900	0	
555002	Conference/Seminar Regist	2,330	2,500	4,735	4,100	(635)	
	Total Operating Expenditures	12,961	19,809	31,003	32,288	1,285	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		541,453	639,260	881,835	744,034	(137,801)	-15.63%

Description

The Office of Procurement and Contracts is responsible for the supervision and management aspects of the County’s procurement processes. This division provides professional oversight and end-user support to ensure best purchasing practices are met throughout the County. OPC is also responsible for supply chain coordination, strategic sourcing methods, vendor analysis and general oversight of all spend thresholds. Other duties include effective contract management and negotiation, budget verification, purchase process execution and professional support to end using departments and external vendors.

Primary Functions

- ❖ Successfully manage all public procurement activities within Flagler County including, but not limited to strategic sourcing, contractual services, capital acquisition and technical purchasing requirements in accordance with applicable Federal, State and local laws, ordinances, rules and regulations
- ❖ Formulate both short and long-term strategic procurement initiatives in order to maximize buying power and minimize inefficiencies
- ❖ Prepare and issue formal solicitation documents; evaluate formal proposals and bid submissions; monitor all selection processes and consistently recommend contract awards as applicable
- ❖ Review and execute requisitions, purchase orders, change orders, work authorizations, contracts and other applicable documents within delegated authority
- ❖ Maintain open communications with the supplier community to provide a comprehensive understanding of the procurement practices and maintain supplier confidence
- ❖ Prescribe operational procedures governing the procurement functions, and the disposal, transfer and reutilization of personal property and equipment consistent with all applicable laws, policies, and rules
- ❖ Exercise general supervision and control over all inventories of supplies, the Central Stores Warehouse, and County Fuel Farm

Goals FY 2023-2024

- Formulate both short and long-term strategic procurement initiatives in order to maximize buying power and minimize inefficiencies within the department.
- Ensure all purchasing practices are consistent, transparent, and designed to encourage maximum competition and best value.
- Transition to a fully electronic procurement process to promote green initiatives and innovative advancement within the department.
- Utilize cooperative procurement opportunities to promote best value contracting efficient resource use.
- Standardize internal processes to improve overall efficiency and promote cost reduction within Central Stores Warehouse.

Strategic Plan Focus Area

- ✓ Effective Government
 - Maintain financial stability

(continued on next page)

Strategic Objectives

- ✓ Utilize technological advancements to improve the overall efficiency of the County’s procurement processes
- ✓ Use best practice models and guidance to set goals and standards that promote open competition and procurement transparency

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Formal Solicitations – ITB and RFP	#	25	30	30	34
2. Number of Purchase Orders Processed by Department	#	772	1,122	1,150	1,300
3. Number of P-Card Transitions Overseen as Administrators	#	8,714	6,956	7,200	7,300
4. Turnaround Time from Requisition Entry to Purchase Order Execution	Avg/Days	12	10	10	10
5. Turnaround Time from P-Card Purchase to End User Sign Off	Days	30	30	30	30

Major Initiatives / Highlights

- Successfully facilitated all procurement & contracting requirements related to the construction of the Flagler County Sheriff Administrative Headquarters & District 3 Facility
- Contracted with multiple vendors under 2 CFR Compliance for use during emergency declaration
- Surplus sales approximately \$500,000
- Converted to a new accounting system while maintaining all requisitions and P card transactions

Financial Services - Office of Procurement and Contracts (OPC)

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0215	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
512000	Regular Salaries	214,764	297,318	488,407	486,918	(1,489)	8.50 FTE with 5.3% COLA & Reorganization
514000	Overtime	694	2,473	1,500	1,500	0	
52XXXX	Employee Benefits	88,855	116,803	213,985	220,403	6,418	
	Total Personnel Expenditures	304,313	416,595	703,892	708,821	4,929	
531000	Professional Services	0	70,767	0	0	0	
534006	Other Contracted Services	20,960	167	25	25	0	
540000	Travel Expenses	2,066	811	3,155	2,680	(475)	
541001	Communications Devices and Accessories	0	274	0	0	0	
541002	Communications Recurring	482	618	1,080	2,520	1,440	
542000	Postage Expense	73	142	50	50	0	
544000	Rentals and Leases	3,021	3,651	4,020	24,228	20,208	Uniforms & 2 Vehicle Leases
545003	Vehicle Insurance	494	546	600	1,008	408	
545006	Other Insurance & Bonds	0	104	0	0	0	
546001	Building/Equipmt Repairs	0	10,696	0	0	0	
546003	Vehicle Repair	18	1,076	2,500	2,750	250	
546004	Maintenance Agreements	283	4,707	550	0	(550)	
546006	Small Tools & Equipt	0	826	0	0	0	
546008	IT Maintenance Agreements	0	0	0	550	550	
547000	Printing and Binding	45	145	50	50	0	
549000	Other Current Charges & Oblig	0	818	0	0	0	
549004	Advertising	0	1,779	500	750	250	
551000	Office Supplies	143	847	500	500	0	
551001	Office Equipment	401	4,689	500	500	0	
552001	Gas, Oil & Lubricants	81	648	2,028	2,574	546	
552002	Other Operating Expenses	(4,169)	44,067	0	600	600	
552006	Data Processing Software	28,648	8,088	3,000	3,000	0	
554001	Publications/Memberships	4,091	1,370	1,540	1,814	274	
555001	Training/Educational Cost	6,132	400	4,160	4,340	180	
555002	Conference/Seminar Regist	850	495	1,200	1,200	0	
	Total Operating Expenditures	63,619	157,730	25,458	49,139	23,681	
	Total Expenditures	367,932	574,324	729,350	757,960	28,610	Overall Expenditure Increase/Decrease: 3.92%

Economic Development - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Expenditures						
Personnel	127,489	132,587	122,720	132,972	10,252	
Operating	38,047	45,156	44,421	58,405	13,984	
Total Expenditures	165,536	177,743	167,141	191,377	24,236	Overall Expenditure Increase/Decrease: 14.50%

Economic Development
1.00 FTE

Primary Functions

- ❖ Support Flagler County efforts to become a competitive location of choice to live, learn, play, and work.
- ❖ Support programs and incentives that aid in the creation, retention, and expansion of the number of jobs in the County; the development of a stable tax base; the enhancement of wealth; and promote the quality of life for the community at large.
- ❖ Provide superior services to retain existing and entice new businesses and residents to Flagler County.
- ❖ Foster strategic relationships with local organizations to promote “learn” component of economic development.

Goals FY 2023-2024

- Determine feasibility of incentive programs moving forward; present findings to County Commission for possible adoption.
- Continue to form working relationships with external strategic partners including, but not limited to, International Economic Development Council, Florida Department of Commerce, Florida Economic Development Council, JaxUSA, Foreign Trade Zone #64, Flagler Chamber, and municipalities.
- Enhance working relationships with internal strategic partners including, but not limited to, Growth Management, Executive Airport, GIS Mapping, etc.
- Connect prospects with appropriate agencies, both internal and external, in order to provide superior customer service.
- Maintain all economic development web-pages providing data necessary for companies to further explore relocation/expansion in Flagler County.
- Develop collateral materials in conjunction with municipal partners for economic development purposes.

Strategic Plan Focus Area

- ✓ Economic Vitality
 - Diversify and enhance the tax base to improve the local economy
 - Develop competitive advantages for new and existing businesses
 - Promote and market Flagler County as a desirable place to live, work, and visit

Strategic Objectives

- ✓ Provide assistance to support site selectors and interrelated industry growth.
- ✓ Research, develop, and implement options for economic development incentive program.
- ✓ Promote business retention and expansion.
- ✓ Increase public communication and outreach.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Evaluation of Incentive Programs / Adoption of Program	#	N/A	N/A	1	1
2. Prospect Requests for Information	#	65	54	61	50
3. Internal/Interagency Requests for Information	#	9	18	42	40
4. Other Requests for Information	#	23	16	15	15
5. Marketing Analysis & Site Selectors Information Requests	#	30	19	8	10
6. Micro Economic Development Web Site	#	N/A	0	1	0
7. Collateral Development / PR	#	N/A	2	0	4
8. Author Economic Development Element / Data & Analysis	#	1	0	0	0
9. Identify Possible Site Location(s) for Light Industrial Park	#	N/A	N/A	1	1
10. Workshops / Outreach	#	N/A	8	14	8

Major Initiatives / Highlights

- A basic principle: It is not government’s responsibility to create the jobs, but rather government can and should create the proper conditions and policies for job creation.
- Authored text & collaborated with graphic designer in the creation and implementation of an Economic Development micro-website. Site went live in January 2023 & is updated on regular basis with monthly economic statistics, trends, and other information affecting Flagler County
 - Major contributor to NE FL Regional Comprehensive Economic Development Strategy (CEDS) including research & analysis of the economic impact of the tourism industry regarding the number of jobs supported & validated sales tax revenue. Counties included in research included: Baker, Clay, Duval, Flagler, Nassau, Putnam, & St. Johns. CEDS adopted in 2022 and is updated every five years
 - Continued to strengthen partnerships with municipalities, chambers of commerce, workforce boards, & surrounding counties to assist with relocating or expanding businesses
 - Appointed to Board of Directors for CareerSource Flagler/Volusia
 - Coordinated / hosted seven in-person project site visits and meetings

Economic Development

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0220	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
559- Other Economic Environment							
512000	Salaries	97,245	99,591	86,864	98,301	11,437	1.0 FTE with 5.3% COLA
514000	Overtime	0	295	0	0	0	
52XXXX	Employee Benefits	30,244	32,701	35,856	34,671	(1,185)	FY23 TDC Director Benefits Reduced From Salary Line
Total Personnel Expenditures		127,489	132,587	122,720	132,972	10,252	
534006	Other Contracted Services	0	3,800	0	12,500	12,500	Video/Photography
540000	Travel Expenses	0	0	0	1,000	1,000	FED Conference
541001	Devices and Accessories	12	0	0	0	0	
541002	Communications Recurring	539	545	550	645	95	
542000	Postage	0	0	250	100	(150)	
546004	Maintenance Agreements	58	0	100	0	(100)	
547000	Printing & Binding	66	2,670	1,000	2,000	1,000	Promotional Materials
548001	Promotional Activities	20	953	2,000	2,000	0	
549000	Other Current Charges and Obligations	0	73	0	0	0	
549004	Advertising	0	2,400	0	2,000	2,000	"Buy Local" Advertising
551000	Office Supplies	11	53	1,000	500	(500)	
551001	Office Equipment	0	290	0	0	0	
552002	Other Operating Expenses	260	110	0	2,000	2,000	Partner Meetings and Site Visits
552006	Data Processing Software	10,681	10,000	10,000	10,000	0	GIS Planning, Web Tec
554001	Publications/Memberships	26,400	23,760	25,521	23,910	(1,611)	Jax USA, Flagler Chamber
555001	Training/Education	0	0	0	0	0	
555002	Conference/ Seminar Regist	0	504	4,000	1,750	(2,250)	Professional Development, Networking Events
Total Operating Expenditures		38,047	45,156	44,421	58,405	13,984	
Total Expenditures		165,536	177,743	167,141	191,377	24,236	Overall Expenditure Increase/Decrease: 14.50%

Land Management - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures						
Land Management - Personnel	319,549	314,879	338,861	356,563	17,702	
Land Management - Operating	104,514	80,498	156,540	184,949	28,509	
Land Management - Capital	76,647	0	0	0	0	
Land Management - Grants & Aids	0	18,473	17,964	17,964	0	
Natural Resource Land - Operating	0	111,506	865,587	746,338	(119,249)	
Natural Resource Land - Capital	0	0	218,820	229,065	10,245	
Total Expenditures	500,710	525,356	1,597,772	1,534,879	(62,793)	Overall Expenditure Increase/Decrease: -3.93%

Land Management
4.0 FTE

Description

The Land Management Department is responsible for numerous activities associated with natural resource stewardship of internal and external projects.

Internal stewardship projects include the coordination with local, state, and federal agencies regarding county environmental issues, long range park-related natural resource planning, and natural resource maintenance, restoration, or enhancement projects.

Internal collateral duties include general project management, technical support for Flagler County natural resource issues and Resilience planning, participation in County projects managed by other departments and identifying natural resource and conservation projects which create revenue, and serves as staff representative to the Land Acquisition Committee (LAC) and oversees the County’s Environmentally Sensitive Lands Acquisition program.

External stewardship projects include the review of development proposals for compliance with natural resource portions of the land development code, identifying and managing any contaminated site concerns and general public outreach.



Primary Functions

- ❖ Act as County liaison for the Environmentally Sensitive Land (ESL) Referendum and the Land Acquisition Committee (LAC)
- ❖ Prepare and submit to the LAC Committee all requests from the public for County purchase of lands within the guidance of the ESL Program
- ❖ Coordinate all Commission-approved ESL purchases and all aspects of property appraisals, closings, etc
- ❖ Provide land management expertise and activities to include natural resource monitoring, invasive plant and animal management, project planning, and implementation over the County’s natural areas
- ❖ Assist other departments in the provision of wetland mitigation necessary to complete projects
- ❖ Monitor and maintain compliance with conservation and preservation related easements, deed restrictions, and permits
- ❖ Prepare, maintain, update, and implement the County’s land management plans
- ❖ Provide general environmental support to other County departments
- ❖ Serve as the County’s liaison with environmental organizations and regulatory bodies
- ❖ Administers the Flagler County Manatee Protection Plan
- ❖ Administers the County’s prescribed fire program
- ❖ Lead the development of the County resiliency program
- ❖ Respond to major events as a part of the Planning Unit in the Emergency Operations Center

Goals FY 2023-2024

- Continue post-hurricane Land Management backlog abatement
- Lead on various County real estate transactions
- Provide technical support to the Growth Management Department by assisting with application review
- Continue to develop the County prescribed fire program for wildfire mitigation hazards on county lands and ecosystem restoration and maintenance
- Provide stewardship of public lands to include timber assessments for future harvest planning, invasive plant and animal management, natural community maintenance and restoration, and monitoring with law enforcement for poachers, trespassing and vandalism
- Increase coordination and communication with various government agencies (FDEP, SJRWMD, GTMNERR) for natural resource protection and management
- Coordinate with the law enforcement task force (FWC and Sheriff's Office) for manatee speed zone enforcement, trespass, poaching, etc.
- Continue vegetation management using chemical and mechanical means where necessary to reduce invasive plant coverage and safely reintroduce fire as an ecosystem management tool
- Grow the resiliency program within Flagler County by securing outside funding for projects

Strategic Plan Focus Area

- ✓ Growth & Infrastructure
 - Protect and manage natural resources
 - Preserve & enhance cultural, recreational & leisure activities

Strategic Objectives

- ✓ Treat 35 acres of invasive plants on Flagler County natural areas
- ✓ Map and describe 95% of management units in Flagler County natural areas
- ✓ Increase acres of hardwood reduction treatment within pyrogenic communities
- ✓ Continue growth of prescribed fire program with increases in number of burn days, acres burned, and training/certifications

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Invasive Plant Treatment	Acres	30	17	25	30
2. Citizen Work Days	Days	3	10	7	9
3. Personnel Hours Spent on Prescribed Fire and Wildfire Mitigation	Hours	480	924	500	1500

Major Initiatives / Highlights

- Lead on various County real estate transactions
- Leveraged personnel and equipment from several state agencies to implement and grow prescribed fire program.
- Lead on coordinating with Flagler County Fire Department in identifying and planning controlled burns for wildlife mitigation hazards and ecosystem restoration needs.
- Stewardship of public lands to include natural community management, removal of 80+ feral hogs, and invasive plant and animal management

Land Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0225	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+/-	Comments
Expenditures							
515- Comprehensive Planning							
512000	Regular Salaries	233,695	225,785	239,054	244,379	5,325	4.0 FTE with 5.3% COLA
514000	Overtime	0	2,000	2,000	2,000	0	
52XXXX	Employee Benefits	85,854	87,094	97,807	110,184	12,377	
Total Personnel Expenditures		319,549	314,879	338,861	356,563	17,702	
531000	Professional Services	28,682	10,000	30,000	70,000	40,000	Unplanned Survey & Appraisals (Add Betty Steflik Amendment)
534006	Other Contracted Services	13,599	30,000	30,000	30,000	0	Derelict Vessels & General Tree Work
534010	Governmental Service	3,981	8,375	37,040	0	(37,040)	FDOT Fuel Monitoring in FY23
540000	Travel Expenses	670	1,250	800	800	0	
541001	Devices & Accessories	2,208	0	1,000	0	(1,000)	New Staff in FY23
541002	Communications/Devices	3,554	2,760	5,000	7,388	2,388	
541003	Communications/Repairs	99	0	100	100	100	
542000	Postage	123	50	150	100	(50)	
544000	Rentals & Leases	25,324	2,503	6,500	23,822	17,322	Radio Lease & Truck Leases
545003	Vehicle Insurance	988	1,225	1,500	2,083	583	Increase in Rates
546001	Building/ Equipment Repairs	749	1,000	1,000	1,000	0	
546003	Vehicle Repair	6,366	10,000	14,000	14,000	0	Repairs for Vehicles, Heavy Equip. & UTVs
546006	Small Tools & Equipment	10,104	3,000	8,000	8,000	0	Extra Costs in FY23 for New Staff/Tables, Tents
547000	Printing and Binding	0	0	0	100	100	Printing Supplies
548001	Promotional Activities	0	0	250	100	(150)	
549000	Other Current Chrgs/ Oblig	574	0	300	300	0	
549004	Advertising	0	0	250	250	0	
551000	Office Supplies/Printing Binding	73	0	625	1,000	375	
551001	Office Equipment	452	0	750	0	(750)	New Staff in FY23
552001	Gas, Oil & Lubricants	4,356	3,000	4,500	6,650	2,150	
552002	Other Operating Expenses	1,840	250	1,500	6,956	5,456	Includes Chemicals, Batteries, etc. Bull Creek Canal Maint
552005	Clothing & Wearing Apparel	0	1,500	6,000	2,000	(4,000)	
554001	Publications/Memberships	62	100	300	0	(300)	Herbicide License Renewal
555001	Training/ Education	280	0	2,300	6,300	4,000	CDL Training
555002	Conference/Seminar	275	485	375	400	25	
534006	Tortoise Relocation	155	0	0	0	0	
519- Other General Governmental Services							
534012	Taxes & Assessments	0	5,000	4,300	3,600	(700)	Assessments for Properties Based on FY23 Actuals
Total Operating Expenditures		104,514	80,498	156,540	184,949	28,509	

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Land Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0225	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures (contiuned)							
515- Comprehensive Planning							
564000	Equipment	76,647	0	0	0	0	
	Total Capital Expenditures	76,647	0	0	0	0	
522- Fire Control							
581008	Aid to other govt - DOF	0	18,473	17,964	17,964	0	DOF Fire Control Assessment
	Total Grant & Aid Expenditures	0	18,473	17,964	17,964	0	
	Total Expenditures	500,710	413,850	513,365	559,476	46,211	Overall Expenditure Increase/Decrease: 9.00%

Natural Resource Land

General Fund

Fund 1001 Div. 0325	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures							
515- Comprehensive Planning							
531000	Professional Services						
	Bulow (Project LM00005)	0	0	64,901	43,883	(21,018)	Future Use
	Graham Swamp (Project LM00008)	0	21,980	152,367	122,681	(29,686)	Future Use
	Haw Creek (Project LM00009)	0	0	50,216	49,292	(924)	Future Use
	Hunters Ridge (Project LM00021)	0	0	386,755	256,598	(130,157)	Future Use
	Malacompra (Project LM00010)	0	0	93,440	69,293	(24,147)	Future Use
	Princess Place (Project LM00012)	0	0	19,904	0	(19,904)	Future Use
534006	Other Contracted Services						
	Hunters Ridge (Project LM00021)	0	89,110	60,000	60,000	0	Required Management - Firelines
534010	Governmental Service						
	Bulow (Project LM00005)	0	0	1,760	1,760	0	Fire Lines
	Haw Creek (Project LM00009)	0	417	1,760	1,760	0	Fire Lines
	Malacompra (Project LM00010)	0	0	1,760	1,760	0	Fire Lines
	Princess Place (Project LM00021)	0	0	1,760	1,760	0	Fire Lines
544000	Rentals and Leases						
	Bulow (Project LM00005)	0	0	0	10,000	10,000	Equipment Rental
	Graham Swamp (Project LM00008)	0	0	0	24,147	24,147	25% of Tractor Lease
	Malacompra (Project LM00010)	0	0	0	24,147	24,147	25% of Tractor Lease
	Princess Place (Project LM00012)	0	0	0	9,659	9,659	10% of Tractor Lease
	Hunters Ridge (Project LM00021)	0	0	0	38,634	38,634	40% of Tractor Lease
537- Conservation and Resource Management							
534000	Other Services						
	Tortoise Relocation (Project LM00001)	0	0	1,500	1,500	0	Financial Assurance
	Tortoise Relocation (Project LM00001)	0	0	21,464	21,464	0	Future Use
	Tortoise Relocation (Project LM00001)	0	0	8,000	8,000	0	Mulcher Rental
	Total Operating Expenditures	0	111,506	865,587	746,338	(119,249)	

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Natural Resource Land

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0325	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+/-	Comments
Expenditures (continued)							
515- Comprehensive Planning							
563000	Improvements Other Than Bldg						
	Hunters Ridge (Project LM00021)	0	0	55,070	55,070	0	Financial Assurance
	Princess Place (Project LM00012)	0	0	0	10,245	10,245	Financial Assurance
	Hunters Ridge (Project LM00021)	0	0	163,750	163,750	0	Perpetual Management
	Total Capital Expenditures	0	0	218,820	229,065	10,245	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		0	111,506	1,084,407	975,403	(109,004)	-10.05%

Project Totals Summary

Bulow (Project LM00005)	55,643
Graham Swamp (Project LM00008)	146,828
Haw Creek (Project LM00009)	51,052
Hunters Ridge (Project LM00021)	574,052
Malacompra (Project LM00010)	95,200
Princess Place (Project LM00012)	21,664
Tortoise Relocation (Project LM00021)	30,964
Total	975,403

Description:

These funds were previously included as part of the 1001-103-0225 Land Management budget.

Project Descriptions

Tortoise Relocation - Project LM00001:

In 2006 Flagler County was provided funding to start a gopher tortoise relocation from the Harborview project to start a gopher tortoise recipient site. Flagler County has permitted a recipient site within the Bulow Park site with these funds. As a condition of the permit, Flagler County is required to budget funds annually for financial assurance that the Bulow Creek Gopher Tortoise management plan activities will continue to take place. This financial assurance amount is specifically \$1,163 and will be shown in the budget every year. In 2015 Flagler County received \$28,000 for the relocation of tortoises to this site from the Florida Inland Navigation District DMMA site FL-3.

**Bulow Land Management Plan - Project LM00022:**

By assessing timber resources, planning timber management activities, and implementing properly-timed timber harvests Flagler County Land Management is able to balance the revenue potential of many of our public "timber lands" with the maintenance of intact, healthy forest systems. Healthy forests maintain clean water, diverse wildlife, clean air, and provide recreation and enjoyment for Flagler County's citizens. Revenue received for timber sales in designated areas is set aside and tracked via project # to ensure that the funds are utilized for their intended purpose in the appropriate geographic area.

Graham Swamp - Wireless Communications - Project LM00008:

The Graham Swamp property was acquired from St. Johns River Water Management District in June 2014 with a perpetual conservation agreement (Instrument No. 2014019001 6/24/14 Bk 2010 Pg 696). Section 2 (5) restricts the use of revenue produced from this property to be dedicated to the program for management or restoration of the property.

A firm was awarded the contract to construct, support and operate a wireless communications facility including a communication tower, antennas, cables, and related structures and improvements on approximately 2,500 square feet of space on a parcel of real property located at Flagler County Graham Swamp, to be leased from the BOCC for the purpose of providing improved wireless voice and data services to the general public and public safety employees in Flagler County. The terms of the lease include an initial capital contribution to the County of \$20,000, an initial monthly rent of \$3,000 with an annual rent increase of 3%. The terms also include a per tenant capital contribution of \$7,500 and an associated 30% revenue share for each additional tenant.

**Princess Place - Project #LM00012:**

In February through May of 2018 Land Management staff oversaw the thinning of 120 acres of planted longleaf pine in northwest Princess Place Preserve. This project consisted of removal of planted trees to a density of 150 trees per acre in order to ecologically enhance the sandhill ecosystem. Revenue from this project exceeded \$34,900. Project funds will be utilized for the purchase and rental of equipment to further enhance Princess Place ecosystems as well as for contractor services in accordance with the management plan.

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Project Descriptions

Haw Creek Management of Natural Resources - Project LM00009:

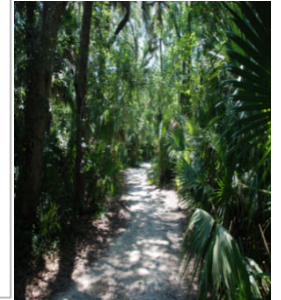
By assessing timber resources, planning timber management activities and implementing properly-timed timber harvests, Flagler County Land Management is able to balance the revenue potential of many of our public “timber lands” with the maintenance of intact, healthy forest systems. Healthy forests maintain clean water, diverse wildlife, clean air, and provide recreation and enjoyment for Flagler County’s citizens. Revenue received for timber sales in designated areas is set aside and tracked via project number to ensure that the funds are utilized for their intended purpose in the appropriate geographic area.

In January 2013, \$78,027.65 was received as proceeds from timber sales in this area. As part of the Haw Creek Management Plan, 50% of any revenue generated shall be used to maintain and improve recreational uses of the Preserve and 50% to the management of the Preserve's natural resources, including reforestation, prescribed burning and wildlife management. In FY 16-17 \$112,762 was received as proceeds from additional timber sales in this area. The same distribution is used for these funds, allocating 50% to maintain and preserve recreational uses and 50% for management of natural resources.

The funds allocated in the budget as shown above are for the management of the natural resources. These funds are used annually for prescribed burns and wildlife management. The other 50% of the revenue that was collected is held for recreational use.

Hunters Ridge - Project LM00021:

A total of \$800,000 was received in 2009 in accordance with the Hunter Ridge Golf Course Settlement Agreement (Exhibit 3 to Exhibit A of Section III of Resolution 2010-61) and was designated to be used for “passive recreational purposes and/or nature tourism and development of facilities for such purposes”. These funds comprise the initial payment of a \$4.505M settlement which allowed the Hunters Ridge Developer to opt out of the DRI requirement to construct a golf course and convey it to Flagler County. Of this \$800,000, \$300,000 are subject to Section III - 6 paragraphs (b) & (c). Section III - 6 paragraphs (b) & (c) set aside these monies to fund a hydrological restoration project within the Hunters Ridge Conservation/Regional Park Area. Section III - 6 paragraphs (b) & (c) set a timeframe for the contemplated hydrological restoration of three years. This three year timeframe has expired, and in accordance with the aforementioned document the funds may now be moved out of escrow and the County shall, at its sole discretion, use these funds for other purposes within the Conservation Regional Park Area.

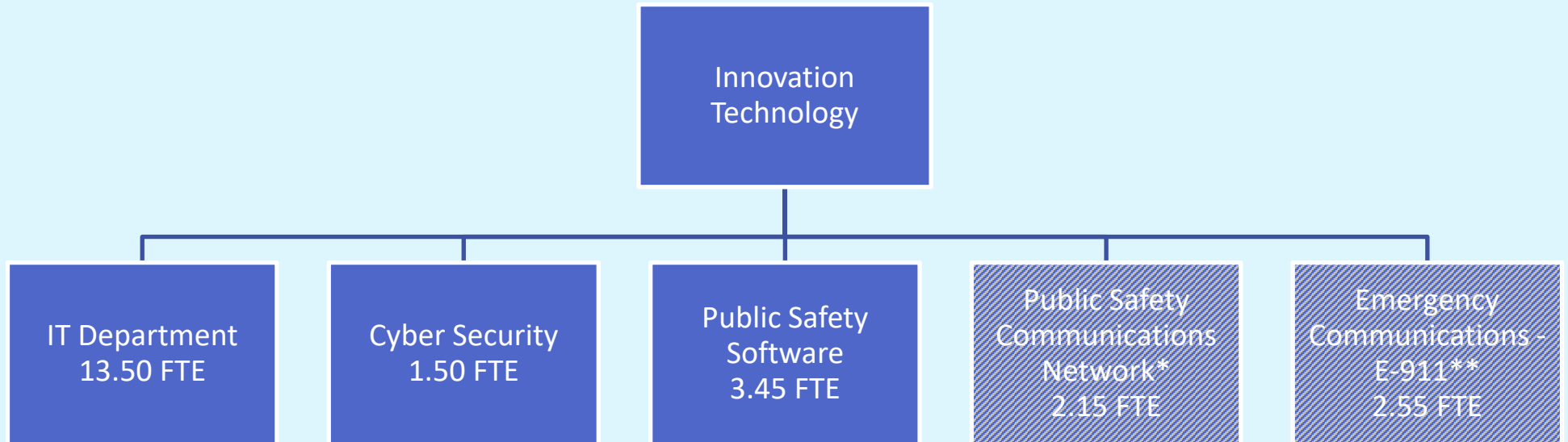
**Malacompra Easement - Project LM00010:**

In November 2012, the BOCC approved a park management program to be funded from the sale of Dune Walkover Easements for North Malacompra Oceanfront Park. Three easements were sold at \$35,000 each, providing a total of \$105,000 for this endeavor. These funds are accounted for in an account set aside specifically for natural resource management activities at the 23 acre North Malacompra Oceanfront Park and the 5 acre South Malacompra Oceanfront Park. The use of these funds is restricted to the management of these properties, including a provision for a cash match should a grant become available in the future.

Innovation Technology - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures						
IT Department - Personnel	823,287	853,137	1,024,141	1,344,685	320,544	
IT Department - Operating	1,155,598	1,028,371	1,040,406	681,435	(358,971)	
IT Department - Capital	65,909	0	0	0	0	
Cyber Security - Personnel	0	0	0	171,773	171,773	
Cyber Security - Operating	0	0	0	169,236	169,236	
Public Safety Software - Personnel	228,941	259,663	401,551	365,475	(36,076)	
Public Safety Software - Operating	331,137	324,217	288,668	377,886	89,218	
800 MHz - Operating	128,375	0	0	0	0	
800 MHz - Debt Service	408,418	0	0	0	0	
Total Expenditures	3,141,665	2,465,387	2,754,766	3,110,490	355,724	Overall Expenditure Increase/Decrease: 12.91%



*Public Safety Communications Network is included in Section 4, not part of the General Fund

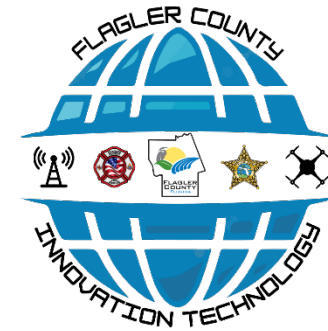
**Emergency Communications - E-911 is included in Section 4, not part of the General Fund

Description

The Innovation Technology Department manages Flagler County Board of County Commissioners’ and the City of Flagler Beach’s (city, PD, and FR) central information technology infrastructure and provides numerous services and applications for use in administrative, business, and public safety activities. As part of the perpetual forward-thinking necessary to maintain and improve enterprise IT services within the budgetary framework of the County, IT adheres to a lifecycle replacement plan.

Innovation Technology provides solutions that are reliable, secure, paced with technological advances, and enable high-quality client support services. IT’s solutions are structured to help reduce the technology overhead needed within departments. The solutions also enable Flagler County to meet its regulatory compliance, institutional policy, emergency management requirements, and risk management objectives in the most cost-effective manner possible.

Innovation Technology also provides infrastructure and services for audio/visual and digital media content production, recording, and broadcasting. These services are extensively utilized to broadcast Board of County Commissioners meetings on local cable government access channels (Spectrum Network Channel 492) as well as providing an audio/visual stream via the internet. Also, these services are utilized to produce, record, and broadcast training videos, public service announcements, promotional materials, and other locally originated programming highlighting Flagler County.



Primary Functions

- ❖ Provide computer hardware, software, and audio/visual support, including virtual and physical server infrastructure.
- ❖ Maintain, secure, and ensure the confidentiality, integrity, and availability of Flagler County’s data, telecommunications, and audio/visual networks, including Flagler County Board of County Commissioners and the City of Flagler Beach entities.
- ❖ Provide countywide support for the Public Safety Communications Network (800MHz Radio System), Public Safety Software (CAD), E-911 services, and GIS (Geographic Information System, addressing, etc.).
- ❖ Provide unmanned air vehicle program management and flight operations for county business and emergency needs.
- ❖ Provide countywide VoIP and analog telephone support (BOCC and Constitutionals).
- ❖ Maintain data backups for campus and remote sites.
- ❖ Liaison to vendors and departments to determine effective business solutions.
- ❖ Inventory management of all essential and non-essential IT equipment.
- ❖ Produce a variety of audio/visual and digital media programming for the County’s government channel and streaming media sources.

Goals FY 2023-2024

- Provide timely systems management while strategically focusing efforts to upgrade existing software and hardware.
- Complete implementation of projects including Tyler Munis (EAM & HCM), Network Upgrades, Access Control Upgrades, and Cyber Security Upgrades.
- Create and deploy new cyber security authorization program titled, “Third-Party Information Security Assessment (TPISA)” and related workflow.

Strategic Plan Focus Area

- ✓ Effective Government
 - Provide an excellent customer experience.
- ✓ Growth & Infrastructure
 - Provide quality fundamental infrastructure.

Strategic Objectives

- ✓ Provide exceptional customer support, while keeping server and network downtime to an absolute minimum.
- ✓ Balance and align department growth and resources with support expectations and work order requests.
- ✓ Monitor end-user help desk request trends to optimize efficiencies within the supported entities.
- ✓ Ensure County infrastructure and assets are secure through the implementation of a robust cyber security program.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Help Desk Requests	#	7,072	8,983	11,830	7,800
2. Work Orders Complete in 1 Hour or Less	%	78.5%	78.8%	83%	90%
3. Average Completed Work Orders Monthly	#	589.33	748.58	985.83	650
4. Average Work Orders Opened per Week	#	136	172.75	227.5	150
5. Enterprise Network Downtime	%	<1%	<1%	<5%	<1%
6. Enterprise Server Downtime	%	<1%	<1%	<5%	<1%

Major Initiatives / Highlights

- Smart Card deployment and system integration.
- Network equipment upgrade.
- Enhance the employee security training and testing program to meet State cyber security standards.
- Create or update IT and Cyber Security policies and procedures.
- Implement the financial software project with the Board of County Commissioners and Clerk of Court.
- Acquire and deploy new fixed-wing drone platform capable of flying BVLOS with Lidar payload.
- Implement cyber security authorization program.

Innovation Technology - IT Department

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0403	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	605,042	621,169	702,411	942,458	240,047	13.5 FTE with 5.3% COLA & Reorganization
514000	Overtime	894	10,697	5,000	5,000	0	
52XXXX	Employee Benefits	217,351	221,270	316,730	397,227	80,497	
Total Personnel Expenditures		823,287	853,137	1,024,141	1,344,685	320,544	
531000	Professional Services	1,800	0	0	0	0	
534006	Other Contracted Services	337,453	384,713	50,000	32,550	(17,450)	Website Moved from Creative Media
534013	IT Other Contracted Services	0	0	0	33,696	33,696	Archiving, App Hosting, Device Mgmt. Moved from Other Contracted Svcs
540000	Travel/Training	3,136	3,603	1,000	6,000	5,000	FLGISA Conference
541001	Devices & Accessories	7,120	8,351	15,000	17,760	2,760	Phone Replacements
541002	Communications Recurring	14,801	8,679	10,700	10,488	(212)	Cell Phones
541003	Communications Install/Repair	500	500	500	500	0	
542000	Postage Expense	336	254	500	500	0	
544000	Rentals & Leases	18,263	17,557	20,000	19,380	(620)	Copier Leases
545001	General Liability Ins	194	2,339	3,000	4,700	1,700	Insurance for Drones
545003	Vehicle Insurance	1,976	24,613	2,200	2,352	152	6 Vehicles
545006	Other Insurance & Bonds	1,994	0	0	0	0	
546001	Building & Equipment Repairs	44	38,501	42,000	45,000	3,000	Security System Repairs
546003	Vehicle Repair	1,923	3,464	4,800	2,700	(2,100)	6 Vehicles
546004	Maintenance Agreements	404,132	329,558	479,400	0	(479,400)	Moved to IT Maintenance Agreements
546006	Small Tools & Equipment	2,574	6,068	31,000	1,000	(30,000)	
546008	IT Maintenance Agreements	0	0	0	445,977	445,977	Previously in Maintenance Agreements
546010	IT Sm Tools & Equipment	0	0	0	1,630	1,630	Replacement Parts & Maintenance for Drone
547000	Printing & Binding	261	285	150	333	183	
549004	Advertising	41	0	200	100	(100)	
549020	IT Oth Curr Chgs & Obligations	0	0	0	36	36	Drone Registrations
551000	Office Supplies	515	1,267	1,000	1,200	200	
551001	Office Equipment	280,381	134,283	318,056	19,000	(299,056)	Moved to IT Replacement Fund
552001	Gas, Oil & Lubricants	2,925	5,701	5,000	4,950	(50)	
552002	Other Operating Expenses	713	7,186	4,000	1,774	(2,226)	Consumables
552005	Clothing & Wearing Apparel	1,418	0	2,500	2,200	(300)	
552006	Data Processing Software	64,637	39,965	35,000	8,055	(26,945)	Archiving Moved to Communications, Email Quarantine Due FY25
554000	Books, Publ, Subscript & Mbrshp	4,213	5,992	5,400	7,317	1,917	FLGISA, NACO Memberships
554003	IT Books, Pub, Sub & Mbrshp	0	0	0	7,737	7,737	Mobility, Metrics, GIS, Drone, Domain Subscriptions
555001	Training/Educational Cost	3,473	4,365	5,000	2,500	(2,500)	Split with Cyber Security
555002	Conference/Seminar Regist	775	1,125	4,000	2,000	(2,000)	FLGISA, CJIS
Total Operating Expenditures		1,155,598	1,028,371	1,040,406	681,435	(358,971)	
564000	Equipment	65,909	0	0	0	0	Funding in Capital Project Fund 1115/1316
Total Capital Expenditures		65,909	0	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		2,044,794	1,881,508	2,064,547	2,026,120	(38,427)	-1.86%

Innovation Technology - Cyber Security

General Fund

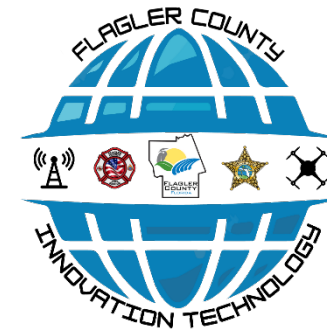
Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0405	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+/-	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	0	0	0	124,644	124,644	New Division Created, Previously Budgeted in IT (0403)
52XXXX	Employee Benefits	0	0	0	47,129	47,129	1.50 FTE Including New ISSM with 5.3% COLA
	Total Personnel Expenditures	0	0	0	171,773	171,773	
534013	IT Other Contracted Services	0	0	0	96	96	Text Archiving
541001	Communications Devices & Acess	0	0	0	500	500	
541002	Communications Recurring	0	0	0	552	552	
545006	Other Insurance & Bonds	0	0	0	7,150	7,150	Cyber Insurance
546004	Maintenance Agreements	0	0	0	97,548	97,548	Access Control
547000	Printing and Binding	0	0	0	40	40	
551001	Office Equipment	0	0	0	3,500	3,500	Office Furniture for New FTE
552002	Other Operating Expenses	0	0	0	2,550	2,550	ID Card Replacements
552006	Data Processing Software	0	0	0	13,800	13,800	Antivirus Software
554000	Books, Publ, Subscript & Membshp	0	0	0	41,000	41,000	Security & PW Manager
555001	Training and Educational Costs	0	0	0	2,500	2,500	
	Total Operating Expenditures	0	0	0	169,236	169,236	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	0	0	0	341,009	341,009	100.00%

Description

The Public Safety Software is a 24-hour continuous operation of Flagler County’s CAD or Computer Aided Dispatch, used by all public safety entities (Fire, EMS, and Law) in the County. This includes the Cities of Bunnell, Flagler Beach, and Palm Coast, the Flagler County Sheriff’s Office, and the State’s Attorney’s Office. The system is monitored 24 hours a day with staff assigned to manage the system.

The highest priority for the Public Safety Software is to provide call information between the dispatchers and the end user throughout the county. It is used to send messages via a mobile data terminal and is used to store and retrieve data. This software consists of a suite of software packages used to initiate public safety calls for service, dispatch, and maintain the status of responding resources in the field.

This system consists of several modules that provide services at multiple levels in a dispatch center and in the field of public safety. These services include call input, call dispatching, call status maintenance, event notes, field unit status and tracking, and call resolution and disposition. This includes law enforcement functions (e-ticketing, dispatch, GPS location, etc.), fire (dispatch and GPS location), jail operations (jail records management, inmate management, booking information and other interfaces), and law enforcement records management.



Primary Functions

- ❖ Maintain the system for all agencies using the system.
- ❖ Ensure reliable system coverage without disruption/downtime.
- ❖ Provide security for the system and its hardware and software.
- ❖ Ensure adequate storage and bandwidth for system uptime requirements.
- ❖ Comply with all Federal, State and Local rules and regulations.
- ❖ Prepare expansion plans for future growth.
- ❖ Maintain user groups to ensure communication with all agencies.
- ❖ Prepare bid specification documents for maintenance contracts, equipment, and system upgrades.

Innovation Technology - Public Safety Software

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0407	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
525- Emergency & Disaster							
512000	Regular Salaries	168,919	190,826	275,534	256,123	(19,411)	3.45 FTE with 5.3% COLA & Reorganization
514000	Overtime	58	1,168	1,250	1,250	0	
52XXXX	Employee Benefits	59,964	67,669	124,767	108,102	(16,665)	
	Total Personnel Expenditures	228,941	259,663	401,551	365,475	(36,076)	
534006	Other Contracted Services	0	4,350	0	0	0	
546004	Maintenance Agreements	293,182	319,867	281,168	372,886	91,718	CAD Software
552006	Data Processing Software	31,655	0	0	0	0	
555003	Conferences/Seminars	6,300	0	7,500	5,000	(2,500)	
	Total Operating Expenditures	331,137	324,217	288,668	377,886	89,218	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		560,078	583,880	690,219	743,361	53,142	7.70%

Innovation Technology - 800 MHz Radio System

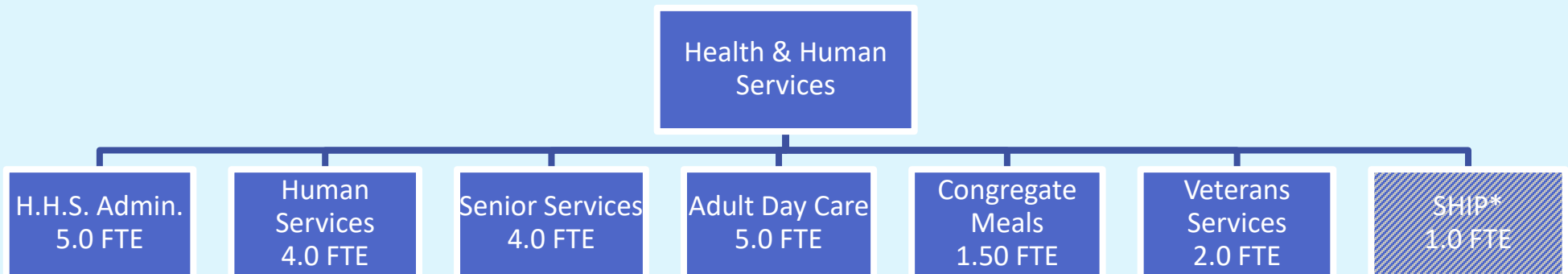
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0416	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
529- Other Public Safety							
541001	Devices and Accessories	6,205	0	0	0	0	All Expenses Moved to Fund 1182
543000	Utilities Expenses	104	0	0	0	0	
544000	Rentals and Leases	97,283	0	0	0	0	
546004	Maintenance Agreements	24,783	0	0	0	0	
	Total Operating Expenditures	128,375	0	0	0	0	
571002	Principal on Loan	404,060	0	0	0	0	Purchase of 800 MHz Communication System
572002	Interest on Loan	4,358	0	0	0	0	Maturity Date 10/01/2020-details in Debt Svc. Section
	Total Debt Service	408,418	0	0	0	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	536,793	0	0	0	0	0.00%

Health & Human Services Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures						
H.H.S. Administration - Personnel	305,814	276,987	429,740	475,947	46,207	
H.H.S. Administration - Operating	14,272	18,930	28,000	39,136	11,136	
Human Services - Personnel	260,944	199,270	298,992	314,039	15,047	
Human Services - Operating	39,611	5,650	5,160	5,095	(65)	
Human Services - Outside Agency	471,493	480,125	511,000	511,000	0	
Human Services - State Mandated	1,401,998	1,364,304	1,556,097	1,567,784	11,687	
Human Services - Public Assistance	185,132	198,706	260,000	260,000	0	
Senior Services - Personnel	264,278	273,513	292,958	312,716	19,758	
Senior Services - Operating	566,858	428,274	569,800	752,816	183,016	
Senior Services - Grants & Aids	16,198	22,094	10,000	10,000	0	
Adult Day Care - Personnel	139,465	251,804	323,953	351,255	27,302	
Adult Day Care - Operating	9,957	17,868	35,000	37,500	2,500	
Congregate & Home Del. Meals - Personnel	50,600	51,086	85,420	91,430	6,010	
Congregate & Home Del. Meals - Operating	270,968	249,866	304,100	304,900	800	
Veterans Services - Personnel	110,348	125,255	173,727	187,421	13,694	
Veterans Services - Operating	729	3,077	4,250	4,250	0	
Veterans Services - Grants & Aids	0	0	2,000	2,000	0	
Total Expenditures	4,108,665	3,966,809	4,890,197	5,227,289	337,092	Overall Expenditure Increase/Decrease: 6.89%



*SHIP is included in Section 4, not part of the General Fund

REVENUE SOURCE NARRATIVES FOR SOCIAL SERVICES

EHEAP

Elderly Heat and Energy Assistance Program (EHEAP) consists of pass through funds that provide assistance with utility (electric, fuel) bills to individuals meeting income criteria and are 60 years of age or older. Final shut off or delinquent notice is required. Family size and gross income determine final eligibility.

TITLE III C-1

Title III-C-1 provides congregate dining, nutrition education and outreach. Meals meet federal government compliance of 1/3 of the Recommended Daily Allowance. Nutrition education is provided by a state licensed, registered dietitian. Dining services are available to those seniors 60 years of age and older. Senior diners are provided opportunity to contribute to this program by donation. Administered via the Older Americans Act, Title III-C-1 is partially funded with a federal grant.

CCE

Community Care for the Elderly offers services and case management to frail elders, making it possible for them to live independently. Services include homemaker services, personal care, adult day care, in-home respite, and Meals on Wheels. CCE is funded in part with state general revenue funds. Seniors are fee-assessed and pay a co-pay for services per state mandate. No medical care is provided.

LSP

Local Service Program provides funding for home-delivered meals to assist elders to live in the least restrictive environment that meets their needs.

TITLE III-B

Title III-B provides support services under the Older Americans Act and is partially funded with a federal grant. Examples of services include: companionship, counseling, information and referral, screening and assessment, public education, homemaking, personal care and transportation. Seniors are provided an opportunity to contribute to these programs by donation.

TITLE III C-2

Title III-C-2 provides Home Delivered Meals (Meals on Wheels) to those seniors 60 years of age and older with a functional impairment that restricts their ability to perform the normal activities of daily living. Meals meet 1/3 of the Recommended Daily Allowance. Nutrition education is provided with information provided by a state licensed, registered dietitian. Meals on Wheels clients are provided an opportunity to contribute to this program by donation. Administered via the Older Americans Act Title III-C-2 is partially funded with a federal grant.

Medicaid Managed Care Long Term Care (LTC)

Formerly known as Medicaid Waiver, **LTC** provides Adult Day Care and some Case Management to eligible senior services clients. Contracts are with approved managed care plans, payment is received from Medicaid (AHCA).

TITLE III-E

Title III-E is administered via the Older Americans Act and is partially funded with a federal grant. This is a respite service for caregivers of seniors 60 years of age and older. Caregivers are provided an opportunity to contribute to this program by donation.

ADI

Alzheimer's Disease Initiative provides a continuum of services to meet the needs of individuals with Alzheimer's disease and other memory-related disorders and their caregivers. Services include in-home and/or in-facility caregiver respite. ADI is funded in part with state general revenue funds. Seniors are fee-assessed and pay a co-pay for services per state mandate. No medical care is provided.

Home Care for the Elderly

HCE gives caregivers a monthly subsidy to assist them in keeping frail elders in their own homes. The program may also provide special subsidies to purchase additional services or supplies, such as respite care and medical supplies. This service has historically been limited to 10 seniors. This program is funded by state general revenue funds.

City of Palm Coast Utility Assistance Interlocal

Provides \$10,000 for utility assistance for eligible residents of the City of Palm Coast.

Health & Human Services - Administration

General Fund

Fund 1001 Div. 0504	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	224,023	210,341	278,993	335,879	56,886	5.0 FTE with 5.3% COLA & Reorganization
52XXXX	Employee Benefits	81,791	66,646	150,747	140,068	(10,679)	
	Total Personnel Expenditures	305,814	276,987	429,740	475,947	46,207	
534006	Other Contracted Services	0	2	300	300	0	
540000	Travel Expenses	0	0	800	800	0	
541002	Communications Recurring	7,821	11,056	13,000	13,700	700	Cell Phones & Landlines
543000	Utilities Expense	5,992	6,801	10,000	11,500	1,500	FPL Rate Increase
544000	Rentals and Leases	0	0	0	7,200	7,200	1 Additional Vehicle Lease
545006	Other insurance and Bonds	170	0	200	536	336	Insurance for Vehicle
546001	Building/Equipment Repairs	0	0	1,200	1,200	0	
546003	Vehicle Repair	0	0	0	400	400	Add 1 Vehicle
547000	Printing & Binding	0	89	100	100	0	
551000	Office Supplies	214	503	600	600	0	
551001	Office Equipment	59	365	500	500	0	
552001	Gas, Oil & Lube	0	0	0	1,000	1,000	Add 1 Vehicle
552002	Other Operating Expenses	16	40	300	300	0	
552006	Data Processing Software	0	20	0	0	0	
554001	Publications/Membership	0	54	200	200	0	
555002	Conference & Seminar Fees	0	0	800	800	0	
	Total Operating Expenditures	14,272	18,930	28,000	39,136	11,136	
	Total Expenditures	320,086	295,917	457,740	515,083	57,343	Overall Expenditure Increase/Decrease: 12.53%

Description

Human Services coordinates medical care (including medical supplies), emergency dental, and prescription assistance, specialist and surgeries through the Indigent Health Care program to low-income medically needy residents of Flagler County who are uninsured. Medically needy is defined as a person whose income is below 200% of Federal Poverty Guidelines, does not have resources to obtain needed medical care and is not eligible for any State or Federal programs. In addition to the actual provision of services, extensive case management is provided to ascertain other needs the individual may have and to make every effort to help her/him obtain assistance from other resources.

Mortgage, rent and/or utility assistance is provided to eligible households that are at risk of becoming homeless or who are already homeless. The purpose of this assistance is to help individuals/families to retain or obtain affordable housing as well as maintain utility service, avoiding utility shut off.

Primary Functions

- ❖ Provide assistance to eligible residents who are homeless or at risk of becoming homeless.
- ❖ Provide an indigent health care program to assist uninsured residents with their healthcare needs, and to help reduce ER visits and costs.
- ❖ Refer residents to appropriate resources, advocate on their behalf and support care coordination with other service providers.
- ❖ Comply with funding obligations of State mandates – the Health Care Responsibility Act, Medicaid Contribution, Healthy Kids Program, and Indigent Cremation.
- ❖ Coordinate and manage grants for nonprofit organizations that provide services to County residents.

Goals FY 2023-2024

- Educate residents on how to develop a household budget
- Encourage residents to pursue affordable housing through home ownership and other affordable housing programs
- Explore alternative healthcare options for medical insurance within resident’s budget
- Implement use of Flagler/Volusia database, to support care coordination and collaboration amongst service providers
- To encourage and schedule free training for the Case Managers through other agencies re: Domestic Violence, Behavioral Health, and Substance Abuse Disorder, etc.
- Increase Outreach and Community education

Strategic Plan Focus Area

- ✓ Public Health & Safety
 - Increase resident awareness of services available of the Health and Human Services department
 - Expand behavioral health and substance abuse programs

Strategic Objectives

- ✓ Assist residents in developing a financial plan by creating financial strategies.
- ✓ Discuss affordable housing options such as downsizing, and home ownership programs such as SHIP, Habitat for Humanity and USRDA to prevent homelessness and rehouse homeless residents.
- ✓ Provide referrals for families to explore cost effective healthcare options and partner with other Federal, State, and local entities to ensure continuity of care.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Households assisted with strategies and information for affordable healthcare alternatives	#	213	221	225	225

Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
Boys and Girls Club	Youth Service Hours	15,076	30,771	32,648	17,857.5	15,076
	Flagler Students Served	N/A	266 – New 185 - Renewed	274 – New 193 - Renewed	N/A	N/A
	Free/Reduced Lunch Students	N/A	207	227	N/A	N/A
	Single Parent Youth Students	N/A	131	147	N/A	N/A
Children's Home Society	Family Transition Program	37 Families	11 Families	5 Families	Contract not renewed	Contract not renewed
	Independent Living Services	25 Referrals	8 Referrals	2 Referrals	0	0
Early Learning Coalition	At-risk, Low-Income Children (Unduplicated Children Served)	350	554	707	350	350
	Days of Service per Year (One Day of Child Care)	60,546	76,886	72,925	60,546	60,546
	Flagler Children Remaining on Waitlist for Services	N/A	22	47	N/A	N/A
	Flagler Children Currently Being Served Using Alternate Funding	N/A	109	139	N/A	N/A

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Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
Family Life Center	Total New Clients	N/A	106 (1 Man, 67 Women, 38 Children)	97 (0 Men, 55 Women, 42 Children)	N/A	N/A
	Flagler County Residents in Shelter	32	70	48	32	32
Family Life Center – Sexual Assault Victim Empowerment Program	Total New Clients	N/A	47	91	N/A	N/A
	Total Flagler Clients	N/A	35	72	N/A	N/A
	Hotline Calls	N/A	61	63	N/A	N/A
Flagler Free Clinic	Primary Care	1,500	1,511	1,514	1,500	1,500
	Dental	125	0-due to covid	0	125	125
	Medical Specialists	100	587	514	100	100
Grace Community Food Pantry	On-Site Distribution-Households	500	7946	9,417	500	500
	Deliveries-Households	75	80	98	75	75
	Backpack Program	65	185	127	65	65
Open Door Re-Entry and Recovery Ministry	Unduplicated Men	14	13	13	14	14
	Unduplicated Women	14	8	6	14	14
	Case Management Hours	8,000	7392	12,777	8,000	8,000
	Unduplicated Inmates	50	424	256	50	50
Sally's Safe Haven	Referrals	N/A	2	closed	closed	closed
	Open Domestic Violence Cases	N/A	7	0	0	0
	Open Domestic violence and Dependency Cases	N/A	0	0	0	0
	Open Dependency Cases	N/A	8	0	0	0

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Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
SMA Healthcare	Medical Outpatient Services	82 hours	509	663	82	82
	Case Management Services	160 hours	172	610	160	160
	Crisis Stabilization Services	70 days	1190	1,059	70	70
	Mental Health Screening	62 hours	328	315	62	62
	Residential Substance Abuse Services	22 days	6,061	5,999	22	22
	Substance Abuse Detox Services	219.9 days	248	194	219.9	219.9
	Adult SA Outpatient Services	306 hours	462	534	306	306
	Adolescent SA Outpatient Services	285 hours	109	134	285	285

Major Initiatives / Highlights

- **Flagler Resource Council** - Continue to host and expand the councils’ mission of better serving the public through providing opportunities to engage, encourage, and educate our social services community through virtual meetings.
- **Flagler County Resource Directories** - Continue to update and publish our monthly directory of local social service providers, food banks, education and vocational opportunities, as well as employment resources.
- **Outreach** – Starting January 1, 2023, we have scheduled a monthly outreach with other non-profit agencies, to educate on the programs we offer and to learn about the programs that agency offers, to better assist our clients.
- **Database** – Preparing to pilot a new data system (Linking Individuals to Networks of Care) to help refer individuals to assistance outside of our department and to collaborate with other agencies on behalf of our clients.
- **Flagler Fall Outreach** – Our outreach on 11/18/22 hosted 35 agencies, and served 137 families, and gave 22 haircuts. We hope to have this event every November moving forward. We are scheduled for our 2nd large outreach on May 5, 2023, and will continue biannually in FY 23-24.
- **Collaboration** – with other community agencies as well as departments inside Health & Human Services to serve clients holistically.

Health & Human Services - Human Services

General Fund

Fund 1001 Div. 0500	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	187,420	141,596	210,081	213,742	3,661	4.0 FTE with 5.3% COLA
52XXXX	Employee Benefits	73,524	57,673	88,911	100,297	11,386	
	Total Personnel Expenditures	260,944	199,270	298,992	314,039	15,047	
534006	Other Contracted Services	940	21	170	170	0	Interpreting Services for ADA Compliance
542000	Postage	553	420	700	700	0	
546004	Maintenance Agreements	284	308	690	800	110	Projected Increase
547000	Printing & Binding	0	21	100	100	0	
548001	Promotional Activities	0	54	0	0	0	
551000	Office Supplies	437	504	1,000	1,000	0	
551001	Office Equip	497	221	800	800	0	
552002	Other Operating Expenses	0	0	300	300	0	
554001	Publications/Memberships	0	0	400	200	(200)	Reduced Publication/Memberships
555001	Training/Educational Cost	0	0	500	500	0	\$125/Staff Training x 4
555002	Conference/Seminar Regist	0	0	500	525	25	Human Services Conference \$175 x 3 staff
529- Other Public Safety							
534006	Other Contracted Srvcs (Sally's Safe Haven)	36,900	4,100	0	0	0	Contract Ended
	Total Operating Expenditures	39,611	5,650	5,160	5,095	(65)	
564- Public Assistance Services							
582006	Aid to Children's Home Society	21,375	7,125	0	0	0	
582001	SMA Behavioral Health Services	173,300	173,300	173,300	173,300	0	
582003	Early Learning Coalition	63,200	63,200	63,200	63,200	0	
582004	Family Life Center	77,500	77,500	92,500	92,500	0	
582005	Flagler Volunteer Svcs	0	25,000	25,000	25,000	0	
582010	Flagler County Free Clinic	60,000	60,000	60,000	60,000	0	
583015	Open Door Re-Entry & Recovery Ministry	9,000	6,750	9,000	9,000	0	
582013	Cold Weather Shelter	4,250	3,250	24,000	24,000	0	
583007	Grace Community Food Pantry	7,868	9,000	9,000	9,000	0	
572- Parks and Recreation							
581001	Flagler County School Board	25,000	25,000	25,000	25,000	0	Belle Terre Swim & Racquet Club
582002	Boys and Girls Club	30,000	30,000	30,000	30,000	0	
	Total Outside Agency Funding	471,493	480,125	511,000	511,000	0	

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Health & Human Services - Human Services

General Fund

Fund 1001 Div. 0500	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures (continued)							
561- Hospital Services							
531002	Medicaid Reimb - Hospital/Nursing Home	1,338,930	1,317,134	1,397,097	1,403,784	6,687	Based on Proposed 100% County Funding
562- Health Services							
549008	Write offs/shortages	15,376	0	0	0	0	
583010	Health Care Responsibility Act - HCRA	38,892	30,970	150,000	150,000	0	
564- Public Assistance Services							
583008	Indigent Burial	8,800	16,200	9,000	14,000	5,000	Increase in Services and Program Costs
Total State Mandated Costs		1,401,998	1,364,304	1,556,097	1,567,784	11,687	
562- Health Services							
583009	Indigent Health Care	67,354	62,443	120,000	105,000	(15,000)	Reduced \$10k to Emerg. Asst. & \$5K to Burial
564- Public Assistance Services							
583002	City of Palm Coast Utility Assistance	12,602	14,655	10,000	10,000	0	Actual Expense Based on City of PC Funding
583011	Emergency Asst - Utilities/Rent	105,176	121,609	130,000	145,000	15,000	
Total Public Assistance		185,132	198,706	260,000	260,000	0	
Total Expenditures		2,359,178	2,248,055	2,631,249	2,657,918	26,669	Overall Expenditure Increase/Decrease: 1.01%

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 RESPONSIBILITY 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.

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.

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.

Description

Senior Services are available to Flagler seniors 60 years of age and older, funded by the Federal Older Americans Act, State General Revenues, and Flagler County’s General Fund. Senior services have been active in Flagler County since 1974.

Support services, such as homemaking, personal care, respite, and transportation are provided through Title III-B/III-E of the Older Americans Act. In-home services are provided by licensed, contracted home health and/or registered homemaker/companion agencies. Flagler County Public Transportation (FCPT) provides service to medical appointments, shopping, recreational outings, and the senior dining program. Respite care, subsidized under Title III-E provides peace of mind and a well-deserved break to that 24/7 caregiver to address their own medical care, shopping, etc.

Congregate dining is provided through Title III-C-1 of the Older Americans Act. The Senior Center provides a daily noon meal, socialization, recreation, entertainment, health support activities, along with guest speakers offering a variety of senior-pertinent topics.

Home Delivered Meals, commonly referred to as Meals on Wheels (MOWs) are provided through Title III-C-2 of the Older Americans Act. Weekly deliveries are available to eligible seniors qualifying with a functional impairment that restricts their ability to perform the normal activities of daily living. Meals are delivered frozen and prepared either by microwave or conventional oven. The success of this program rests with those volunteers dedicated to the weekly delivery.

As the designated Lead Agency for Flagler County, Senior Services administers case management, adult day care, home delivered meals, homemaking, personal care, and respite with State General Revenue funds through Community Care for the Elderly (CCE), Alzheimer’s Disease Initiative (ADI), Home Care for the Elderly (HCE) and Local Service Program (LSP). In-home and day care recipients are processed through the Aging & Disability Resource Center (ADRC) administered by the Northeast Florida Area Agency on Aging d/b/a ElderSource. This statewide waitlist process begins with a screening and subsequent home assessment based on risk and priority results. This process also provides for enrollment to the State’s long-term managed care (Medicaid) program. Senior Services also receives high-risk referrals established through the Department of Children and Families/Adult Protective Services.

Primary Functions

- ❖ Support “aging in place” by maintaining quality of life with in-home services
- ❖ Provide care to functionally impaired seniors who are at risk of institutionalization
- ❖ Provide relief to full-time caregivers who face the risk of “burning out”
- ❖ Provide a daily recreation and socialization program with emphasis on nutrition and provision of noon meal
- ❖ Maintain compliance with all established Federal and State mandates for service provision and administrative responsibilities

Strategic Plan Focus Area

- ✓ Public Health and Safety
 - Increase resident awareness of services available of the Health and Human Services department

Goals FY 2023-2024

- Maintain and improve client functional abilities in order to avoid cognitive decline and institutionalization, focusing on home care (non-medical) and nutrition.
- Grow congregate meal site as well as increase number of residents receiving home delivered meals.

Strategic Objectives

- ✓ Provide nutritional care with both congregate and home delivered meals with standard to meet 1/3 Recommended Daily Allowance by increasing Congregate Meals on Wheels within grant and budget parameters.
- ✓ Assist caregivers in maintaining clients with both in-home and day center care by increasing Respite within grant and budget parameters.
- ✓ Provide support services to assist clients with Activities of Daily Living (ADLs) by increasing Homemaking and Personal Care hours within grant and budget parameters.

Performance Measures	Unit of Measure	Actual FY 20-21*	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Congregate Meals	Meals	1,102	3,637	3,700	3,700
2. Meals on Wheels	Meals	45,383	26,310	29,000	32,000
3. Respite: In-Home, In-Facility	Hours	10,017	5,351	5,500	6,000
4. Homemaking	Hours	10,014	11,830	12,000	14,000
5. Personal Care	Hours	3,016	2,117	2,000	4,000

* Senior Center was closed most of FY 20-21; Center opened June 2, 2021

Major Initiatives / Highlights

- Senior Services has hired a new Title III Case Manager, this will allow us to continue to grow the home delivery meals program.
- When the Senior Center moved to Church on the Rock, the program lost 20 clients due to the change of location. Now that the Pandemic is passing and Senior Services is fully staffed, the program will start doing outreach again starting January 2023.
- Flagler Senior Services put out an RSQ, with hopes of bringing in more stable service providers who will have staff to fill our Respite and Personal Care client’s needs.
- Senior Services is in the process of hiring a Case Manger to fill an opening.

Health & Human Services - Senior Services

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0501	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	189,831	198,905	204,723	212,327	7,604	4.0 FTE with 5.3% COLA
52XXXX	Employee Benefits	74,447	74,608	88,235	100,389	12,154	
Total Personnel Expenditures		264,278	273,513	292,958	312,716	19,758	
534002	Title III E In Home Respite	60,900	31,355	60,000	52,000	(8,000)	Grant Funded with Offsetting Revenue
534004	Title IIIB Home Services	128,006	137,098	128,000	170,000	42,000	Grant Funded with Offsetting Revenue
534004	ADI Home Services	82,439	34,959	120,000	194,000	74,000	Grant Funded with Offsetting Revenue
534005	CCE Home Services	179,643	148,785	205,000	264,000	59,000	Grant Funded with Offsetting Revenue
534006	Other Contracted Services	0	491	500	500	0	AHCA Required Background Screenings
541002	Communications	173	324	1,700	2,000	300	3 Case Manager Monthly Cell Phone Service
542000	Postage Expense	718	632	700	700	0	
544000	Rentals & Leases	6,349	4,708	8,500	23,692	15,192	Medical Monitoring Units & Vehicle Leases
545003	Vehicle Insurance	988	1,092	1,000	1,344	344	Projected Increase
546001	Building & Equipment Repairs	0	145	0	100	100	Upkeep of Offices
546003	Vehicle Repair	722	2,388	1,500	1,500	0	
546004	Maintenance Agreements	290	252	550	630	80	Projected Increase
546006	Small Tools & Equipment	540	0	500	500	0	
547000	Printing & Binding	0	37	200	200	0	Outreach Efforts and Marketing
548001	Promotional Activities	0	399	0	0	0	
549000	Other Current Chg	102,611	61,731	34,000	34,000	0	Material Aid Client Supls-Offset by Grants/Donations
551000	Office Supplies	426	494	1,000	1,000	0	
551001	Office Equipment	54	51	100	100	0	
552001	Gas, Oil & Lube	1,966	2,723	4,000	4,000	0	
552002	Other Operating Expenses	479	610	1,700	1,700	0	Senior Events & Volunteer Recognition
554001	Publications/Memberships	399	0	350	350	0	
555002	Conference Registration/Training	155	0	500	500	0	
Total Operating Expenditures		566,858	428,274	569,800	752,816	183,016	
583011	Emergency Assistance	16,198	22,094	10,000	10,000	0	EHEAP Grant Funded 100%
Total Grant & Aid Expenditures		16,198	22,094	10,000	10,000	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		847,334	723,881	872,758	1,075,532	202,774	23.23%

Description

Health and Human Services operates an adult day care center, named in honor of longtime Flagler County senior advocate, David I. Siegel. The Siegel Center provides therapeutic social and health activities to functionally impaired adults (over age 18) in a warm, non-institutional atmosphere. The cost of service for eligible clients may be subsidized by grant funds or paid under Medicaid Long Term Managed Care. Fees can also be paid privately at an hourly rate.

The purpose of adult day care is to delay or prevent institutionalization by providing respite to the primary caregivers. The Center also helps clients to maintain or increase their functional independence through group and individual therapeutic activities based on individual treatment/activity plans that are prepared by a case manager with input from the Adult Day Care Manager. The amount of time that a client spends at the center depends on the caregiver/family’s needs and the care plan that is developed by the case managers.

The Center provides a nutritional hot lunch and snacks that furnish the minimum RDA requirements. Activities and social interaction help to reduce or prevent the loneliness and isolation sometimes experienced by older persons. Games and exercise programs are designed to be both entertaining and stimulating. The Center is licensed by the Agency for Health Care Administration (AHCA) and maintains a staff to client ratio of 1:5 with a licensed registered nurse (Adult Day Care Manager). A licensed practical nurse and three certified nursing assistants for the daily enrollment of 22. The RN is on-site or on-call during hours of operation, M-F from 8 to 4:30, and provides such services as, monitoring vital signs, administering/monitoring medications, proper daily nutrition and assistance with Activities of daily living as needed. The Center has a handicap accessible shower and a washer/dryer to accommodate personal hygiene needs.

Community members frequently visit the Center to entertain the clients with their musical and dancing talents and regular visits from therapy dogs is a favorite. The Center, in an agreement with the University of Central Florida’s College of Nursing, provides the opportunity for nursing students to meet curriculum requirements by practicing limited hands-on and interviewing techniques with day care clients.

**2021-2022
Adult Day Care Facts**

Average attendance:
7

Total number of attendees:
21 unduplicated

Total hours of care:
10,444

Average client stay:
6.5 hours

Primary Functions

- ❖ Support “aging in place” by maintaining quality of life in an appropriate setting that is both comfortable and familiar
- ❖ Provide care to functionally impaired seniors who are at risk of institutionalization
- ❖ Provide relief to full-time caregivers who face the risk of “burning out”
- ❖ Maintain compliance with all established Federal and State mandates for service provision and administrative responsibilities

Goals FY 2023-2024

- Maintain and improve client functional abilities in order to avoid cognitive decline and institutionalization
- Address waiting list and assist more caregivers with Adult Day Care services to alleviate caregiver “burn out”
- Provide safety and support to clients and their caregivers

Strategic Plan Focus Area

- ✓ Public Health and Safety
 - Increase resident awareness of available services of the Health and Human Services Department

Strategic Objectives

- ✓ Assist caregivers by providing resources and support to delay placement in a long term care facility
- ✓ Provide appropriate activities that stimulate client cognitive function
- ✓ Continue to safely provide services while expanding our client numbers

Performance Measures	Unit of Measure	Actual FY 20-21*	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Respite / Client Care	Hours	3,663	10,444	10,118	10,500

*Due to Covid-19, the Adult Day Care Center closed on March 16, 2020 and did not reopen until June 2, 2021.

Major Initiatives / Highlights

- Significant increase in unduplicated clients during FY 2021-2022 and first half of FY 2022-2023
- Client numbers expected to continue increasing in remainder of FY 2022-2023 as we continue to safely expand the number of participants on our roster
- Increase in private pay rate from \$8/hr to \$10/hr to take effect in January 2023
- Expanding contracts with Medicaid Health Plan providers, to increase referrals to program and reimbursement for services.

Health & Human Services - Adult Day Care

General Fund

Div. 0502 Fund 1001 Div. 0502	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	94,709	177,720	211,079	222,914	11,835	5.0 FTE with 5.3% COLA
513000	Other Salaries & Wages	4,363	5,195	10,000	10,000	0	
52XXXX	Employee Benefits	40,393	68,889	102,874	118,341	15,467	
	Total Personnel Expenditures	139,465	251,804	323,953	351,255	27,302	
534006	Contracted Services	110	218	600	600	0	Background Checks, Permit Fees, Food Hygiene
542000	Freight/Postage	0	0	50	200	150	Mailing Invoices
543000	Utilities Expense	2,651	4,134	6,500	7,500	1,000	Projected Increase
546001	Building Equip/Repairs	0	0	150	0	(150)	Repairs Performed by General Services
547000	Printing & Binding	0	25	50	50	0	
549000	Other Current Chrgs/Oblig	185	255	300	200	(100)	
551000	Office Supplies	157	123	200	200	0	
551001	Office Equipment	55	0	0	0	0	
552002	Other Operating Expenses	6,609	13,064	26,650	28,250	1,600	Replace Lift Chairs
555001	Education/Training	190	49	500	500	0	Medical Staff Certifications
	Total Operating Expenditures	9,957	17,868	35,000	37,500	2,500	
	Total Expenditures	149,422	269,672	358,953	388,755	29,802	Overall Expenditure Increase/Decrease: 8.30%

Health & Human Services - Congregate & Home Delivered Meals

General Fund

Fund 1001 Div. 0503	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	36,523	37,827	56,346	58,323	1,977	1.50 FTE with 5.3% COLA
52XXXX	Employee Benefits	14,077	13,259	29,074	33,107	4,033	
	Total Personnel Expenditures	50,600	51,086	85,420	91,430	6,010	
534001	Contract/FC Transp-Cong Meals	58,550	86,000	86,000	86,000	0	
534006	Contracted Services	1,613	2,778	2,500	2,500	0	Nutrition Contract Specialist
541002	Communications Recurring	1,679	2,887	1,800	1,800	0	
541003	Communications Inst/Repair	99	0	0	0	0	
543000	Utilities Expense	2,586	0	0	0	0	
544000	Rentals & Leases	29,700	40,500	40,800	41,700	900	Church On The Rock Rent and Utilities
546001	Building/Equip	18	0	150	150	0	
546004	Maintenance Agreements	1,222	1,222	1,300	1,300	0	Senior Center License
546006	Small Tools & Equipment	254	253	700	700	0	
547000	Printing & Binding	0	19	50	50	0	
549000	Other Current Chrgs/Obligations	173	125	200	200	0	
549004	Advertising	0	0	100	0	(100)	Advertising
551000	Office Supplies	65	3	300	300	0	
551001	Office Equip	2,070	69	100	100	0	
552002	Other Operating Expenses	172,939	116,011	170,000	170,000	0	Meals
554001	Publications/Memberships	0	0	100	100	0	Meal Site Subscription
	Total Operating Expenditures	270,968	249,866	304,100	304,900	800	
	Total Expenditures	321,568	300,952	389,520	396,330	6,810	Overall Expenditure Increase/Decrease: 1.75%

Description

The Veterans Services Office (VSO) acts as an advocate for all former, present, and future members of the Armed Forces and their dependents in preparing claims for and securing benefits including compensation, hospitalization, vocational training, and all other benefits or privileges to which they may be entitled to under Federal or State law.

Section 292 of the Florida Statutes enables the County to employ a County Veterans Services Officer and staff. The statute also requires that services provided by the County be rendered without charge to veterans and their dependents. Resources are offered to those individuals and their families with service connected and non-service connected disabilities.

The Flagler County Veterans Services staff was instrumental in the passage of an additional tax exemption for those County residents deployed overseas in a combat area. This tax exemption helps to alleviate the financial burden on the families of those service men and women in combat zones.

The VSO works closely with agencies and veteran service groups such as the Veterans Administration, American Legion Posts and Auxiliaries, Disabled American Veterans, Veterans of Foreign Wars, Marine Corps League, Military Officers Association of America, and Jewish War Veterans, providing proper recognition and education on veteran related issues.

Primary Functions

- ✓ Assist veterans/dependents with:
 - applying for federal benefits from the United States Department of Veterans Affairs Regional Office (VARO), by initiating or reopening claims
 - appealing denied claims to the local VA Regional Office, local Decision Review Officers, or the Board of Veterans Appeals in Washington D.C.
 - obtaining necessary inpatient and outpatient care from the VA Medical Centers (VAMCs) and Community Based Outreach Clinics (CBOCS).
 - applying for available state benefits from the Florida Department of Veterans Affairs (FDVA) and County Government Agencies
 - obtaining their benefits from the Department of Defense (DOD)
 - claims and proceedings involving the military services such as correction of military records and combat zone benefits
 - obtaining benefits or services from other agencies such as the Social Security Administration, Small Business Administration, Human Services Department, local hospitals, clinics, and nursing homes
- ✓ Attend workshops, seminars, and conferences and confer with professionals in order to keep up to date on the latest changes in Federal and State laws and regulations
- ✓ Assist members and dependents of the National Guard and Reserve Components in obtaining appropriate benefits and assistance
- ✓ Serve as the County’s liaison to the veterans service organizations in the County

Goals FY 2024-2025

- Be the County’s most respected source for veterans and their families to receive unrivaled assistance with all matters important to veterans.

Strategic Objectives

- ✓ Assist veterans to file 800 service-connected disability compensation claims
- ✓ Assist veterans to file 35 Non service-connected pension claims
- ✓ Assist 75 surviving spouses in obtaining VA benefits
- ✓ Assist 39 veterans in implementing their VA education benefits
- ✓ Register 75 veterans for access to the VA healthcare system
- ✓ Assist 50 surviving spouses in obtaining DOD benefits
- ✓ Assist 50 veterans/next of kin in obtaining military records
- ✓ Assist 600 veterans/surviving spouses with miscellaneous VA request (ie. Change of Address, Change of Direct Deposit, etc.)

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Service-Connected Disability Compensation Claims Assistance	#	180	227	541	900
2. Non Service-Connected / Misc. Compensation Claims Assistance	#	330	478	576	600
3. Surviving Spouses Assisted in Obtaining VA Benefits	#	47	48	58	75
4. Veterans Assisted in Obtaining Education Benefits	#	10	14	10	10
5. Veterans Registered for Access to VA Healthcare System	#	21	32	40	100

Major Initiatives / Highlights

- VSO is in its 6th year hosting a local radio show called “Veterans on Point”, which delivers information about Veterans Affairs, services we offer, and highlights our county’s veterans and activities of their interest. Feedback has provided ample evidence of increased public awareness of our outreach efforts.
- VSO has a much higher the national average in benefit application success rate through counseling and educating veterans and families on developing/providing best evidence and holding the VA accountable for decisions.
- Helps claimants procure best evidence by understanding medical conditions, conducting research, writing draft opinions, and working in partnership with providers.
- Mentors local Disabled American Veterans service officer volunteers who also help Veterans with benefits; this serves to improve the quality of their submitted claims.
- Facilitates the Veteran of the Week article in the Palm Coast Observer; it serves to recognize our county’s Veterans and advertise the services we provide.

Health & Human Services - Veterans Services

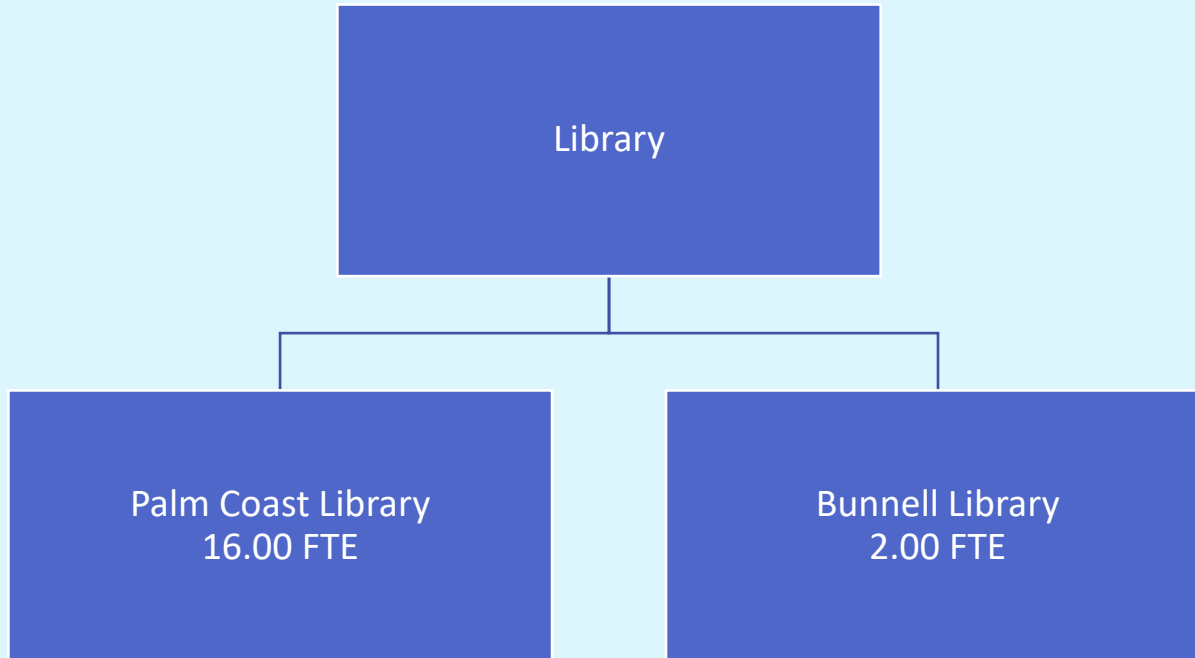
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0520	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
553- Veteran's Services							
512000	Regular Salaries	93,424	105,275	125,279	131,914	6,635	2.0 FTE with 5.3% COLA
52XXXX	Employee Benefits	16,924	19,980	48,448	55,507	7,059	
	Total Personnel Expenditures	110,348	125,255	173,727	187,421	13,694	
540000	Travel	0	1,622	2,000	2,000	0	
542000	Postage Expense	62	86	100	100	0	
544000	Rentals & Leases	0	0	25	0	(25)	
546004	Maintenance Agreements	58	74	100	125	25	
547000	Printing & Binding	49	298	250	250	0	
549000	Other Current Charges	0	0	250	250	0	
551000	Office Supplies	109	145	125	125	0	
551001	Office Equipment	0	0	300	300	0	
552002	Other Operating Expenses	371	453	500	500	0	
554001	Publications/Memberships	80	80	240	240	0	
555002	Conference/Seminar Registration	0	320	360	360	0	
	Total Operating Expenditures	729	3,077	4,250	4,250	0	
583013	Grants & Aids	0	0	2,000	2,000	0	Combat Duty Tax Relief
	Total Grant & Aid Expenditures	0	0	2,000	2,000	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	111,077	128,332	179,977	193,671	13,694	7.61%

Library - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures						
Palm Coast Library - Personnel	828,804	938,016	1,063,155	1,240,079	176,924	
Palm Coast Library - Operating	205,680	195,660	148,733	170,173	21,440	
Palm Coast Library - Capital	174,843	173,436	173,825	193,325	19,500	
Bunnell Library - Personnel	74,921	92,132	114,680	139,068	24,388	
Bunnell Library - Operating	12,497	9,779	32,189	32,060	(129)	
Bunnell Library - Capital	19,073	20,931	24,000	24,000	0	
Total Expenditures	1,315,818	1,429,954	1,556,582	1,798,705	242,123	Overall Expenditure Increase/Decrease: 15.55%



Description

The Flagler County Public Library provides more than 30 different products and services to all residents regardless of age, race, ethnic, or financial backgrounds. The Library provides materials and services of popular interest to the community, emphasizing and encouraging literacy for all ages, supplementing the educational needs of the community, and furnishing timely, accurate information.

The Library acts as the heart of this community with just under 60,000 registered borrowers. Residents can register to vote, have their taxes prepared, file for a U.S. Passport, obtain their passport photo, access the Internet, use our e-book service and other online resources or attend one of our many classes, workshops or events. The Library contributes to the educational needs and quality of life by providing the resources to inform, educate, and entertain the public.

The library is a one stop shopping center or an “edutainment complex”. This allows each person the ability to redistribute their money they would have spent on books, movies, music, internet and other forms of entertainment to areas of more importance such as gas, food, home and medicine. When you take into consideration the overall savings to each household as a result of the existence of the Public Library, there is a large return on investment.



Primary Functions

- ❖ Provide more than 30 different products and services to all residents.
- ❖ Serve as a nexus for passport filing applications and passport photos.
- ❖ Provide literacy classes for all ages and partners with local organizations.
- ❖ Provide electronic educational tools and resources for learning such as computer hardware and e-books.
- ❖ Annually evaluate periodical/journal usage and adjust subscription service accordingly.
- ❖ Acquire new books and maintain all collections as necessary to ensure up to date materials are available.

Goals FY 2023-2024

- Customers can pursue self-determined and self-paced study on various subjects through use of library collections, resources, and services. The library supports an educated, self-reliant, and productive citizenry.
- The library research and instruction staff assist all users in meeting educational objectives through a varied curriculum of services, resources, classes, and workshops.
- Library collections, resources and classes provide a curriculum to excite the imagination featuring high demand, high interest materials for all ages.
- Through use of cultural and community center concepts, events, and partnerships, the library will provide a comfortable place to visit, enlightening experiences to participate in, and an engaging and skilled staff to assist and instruct.

Strategic Plan Focus Area

- ✓ Effective Government
 - Ensure Positive Customer Experiences

Strategic Objectives

- ✓ Educate and support a self-reliant citizenry by maintaining and adding 5% annually to library resources.
- ✓ Access to educational classes for all ages will increase annually by 5%.
- ✓ The number of residents using the library will increase annually with the number of new cards issued increasing by 5%.
- ✓ Use of online resources will increase by 5% annually.
- ✓ Reduce overall costs associated to provide quality library service to Flagler County residents by 5% annually.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Collection Items Added Including E-books	#	13,517	6,317	5,883	6,178
2. Classes, Workshops or Events Held	#	368	500	649	682
3. Annual Circulation Including E-books	#	422,619	458,477	485,934	510,230
4. Annual Use of Digital Resources	#	272,215	317,382	325,965	342,264
5. Library Fee Driven Revenue	\$	\$105,212	\$165,034	\$223,191	\$234,351

2022-2023 Combined Service Statistics

- Circulated more than 485,934 collection items including E-books.
- Provided service to almost 235,063 people who visited the library.
- Registered over 4,573 persons for a library borrower’s card.
- Presented almost 385 youth programs attended by almost 8,848 children and teens.
- Presented 264 programs for adults and families including technology classes attended by almost 9,980.
- Answered over 24,000 reference and informational questions asked by citizens and visitors.
- Provided more than 58,640 public internet workstations and wireless sessions to citizens and visitors.
- Supported 166,565 uses of various informational databases accessed through the Library Web page.
- Borrowed more than 356 books from other libraries (interlibrary loan) for use by local patrons and loaned almost 278 books to other libraries for use by their patrons.
- Added almost 5,900 new books and other materials, including non-print and e-material.
- Volunteers contributed more than 7,300 service hours, enabling staff to provide improved services to the public and saved the County more than \$210,000 in personnel expenses.
- Processed more than 3,900 passport applications and 4,700 passport photos (more than \$181,000 in revenue this fiscal year and more than \$1,335,000 total).

Library - Palm Coast Library

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes					
Div. 0600	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments				
Expenditures											
571 - Libraries											
512000	Regular Salaries	584,221	652,743	711,964	826,698	114,734	16.0 FTE with 5.3% COLA & Reorganization				
514000	Overtime	960	252	1,000	1,000	0	& Add New 1.0 FTE Library Assistant II				
52XXXX	Employee Benefits	243,623	285,021	350,191	412,381	62,190					
Total Personnel Expenditures		828,804	938,016	1,063,155	1,240,079	176,924					
534006	Other Contracted Services	57,754	56,580	4,650	1,000	(3,650)	Courier Services				
534013	IT Other Contracted Services	0	0	0	4,050	4,050	Music and Movie Licensing				
540000	Travel Expenses	800	1,159	2,148	2,355	207	FLA Library Conference				
541001	Devices and Accessories	126	10	0	0	0					
541002	Communications Recurring	6,995	7,553	6,838	3,238	(3,600)					
542000	Postage Expense	3,806	5,865	6,500	6,150	(350)	Priority Mail				
543000	Utilities Expense	65,537	75,861	72,216	88,620	16,404	FPL, City of PC Water (Irrigation)				
544000	Rentals & Leases	7,833	9,485	7,960	16,660	8,700	RFID, Lease Vehicle				
544001	IT Rentals & Leases	0	0	0	1,380	1,380	Copier and Coin Bill Rental				
545003	Vehicle Insurance	0	273	294	336	42					
546001	Building/Equipment Repairs	172	0	0	0	0					
546003	Vehicle Repair	20	48	400	400	0					
546004	Maintenance Agreements	16,289	16,218	19,880	13,800	(6,080)	Library Automation & Locker Maintenance				
546006	Small Tools & Equipment	1,177	0	350	3,350	3,000	Passport Camera				
546008	IT Maintenance Agreements	0	0	0	5,381	5,381	Kiosk & Point of Service Maintenance				
547000	Printing & Binding	2,473	122	2,330	1,630	(700)	Library Cards				
549000	Other Current Charges	4,097	2,588	100	100	0					
551000	Office Supplies	6,779	6,114	7,300	7,660	360	Photocopier, Camera System				
551001	Office Equipment	16,029	1,611	500	500	0					
552001	Gas, Oil & Lubricants	161	444	1,300	1,100	(200)					
552002	Other Operating Expenses	6,795	7,540	9,000	8,500	(500)	Materials Processing, Programs, RFID				
552006	Data Processing Software	6,273	2,092	3,000	0	(3,000)	Scan App				
554001	Publications/Memberships	1,257	1,200	2,072	3,708	1,636	NEFL Library Info Membership, FL Library Association				
555002	Conference Registration	1,307	900	1,895	255	(1,640)	Legislative Moved to Admin				
Total Operating Expenditures		205,680	195,660	148,733	170,173	21,440					
566000	Library Materials	174,843	173,436	173,825	193,325	19,500	Books - Paper & Digital, Database Subscriptions				
Total Capital Expenditures		174,843	173,436	173,825	193,325	19,500					
Total Expenditures						1,209,327	1,307,112	1,385,713	1,603,577	217,864	Overall Expenditure Increase/Decrease:
											15.72%

Library - Bunnell Library

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0601	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
571 - Libraries							
512000	Regular Salaries	55,118	65,262	75,962	92,082	16,120	2.0 FTE with 5.3% COLA
52XXXX	Employee Benefits	19,803	26,870	38,718	46,986	8,268	
	Total Personnel Expenditures	74,921	92,132	114,680	139,068	24,388	
541002	Communications Recurring	1,618	1,528	1,800	1,800	0	Internet Access
542000	Postage	399	539	750	750	0	Priority Mail
543000	Utilities Expense	6,262	4,113	4,500	4,500	0	FPL, City of Bunnell Water
544000	Rentals & Lease	1,338	1,226	18,924	18,960	36	Location Rent
544001	IT Rentals & Leases	0	0	0	1,380	1,380	Copier and Coin Bill Vending
546004	Maintenance Agreements	400	1,300	1,900	1,995	95	
546006	Small Tools & Equipment	125	0	250	250	0	
547000	Printing/Binding	308	0	0	0	0	
551000	Office Supplies	154	125	2,025	2,025	0	
551001	Office Equipment	549	0	750	200	(550)	
552002	Other Operating Expenses	1,344	948	1,200	200	(1,000)	RFID Tags
554001	Publications/Memberships	0	0	90	0	(90)	
	Total Operating Expenditures	12,497	9,779	32,189	32,060	(129)	
566000	Library Materials	19,073	20,931	24,000	24,000	0	Books - Paper & Digital, Other E-Resources
	Total Capital Expenditures	19,073	20,931	24,000	24,000	0	
	Total Expenditures	106,491	122,842	170,869	195,128	24,259	Overall Expenditure Increase/Decrease: 14.20%

County Attorney - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures						
Personnel	574,184	613,474	802,885	865,975	63,090	
Operating	86,129	107,872	110,705	110,705	0	
Total Expenditures	660,313	721,346	913,590	976,680	63,090	Overall Expend. Increase/Decrease: 6.91%

County Attorney
4.0 FTE

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0700	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
514- Legal Counsel							
512000	Regular Salaries	429,309	451,594	570,784	594,842	24,058	4.0 FTE with 5.3% COLA
514000	Overtime	869	46	1,000	1,000	0	
52XXXX	Employee Benefits	144,006	161,833	231,101	270,133	39,032	
	Total Personnel Expenditures	574,184	613,474	802,885	865,975	63,090	
531000	Professional Services	78,221	97,222	83,000	83,000	0	Legal Support
533000	Court Reporting Services	434	0	2,000	2,000	0	
534006	Other Contracted Services	28	0	12,000	8,750	(3,250)	Potential Litigation/Appraisal/Titlework
540000	Travel	288	333	500	3,000	2,500	FAC/FACA Travel
541001	Devices and Accessories	17	34	200	200	0	
541002	Communications Recurring	1,331	1,139	2,000	2,000	0	Cellular Service
542000	Postage Expense	74	144	250	250	0	
544000	Rentals and Leases	0	6	0	250	250	Watercooler
545006	Other Insurance & Bonds	75	154	0	0	0	
546004	Maintenance Agreements	265	260	800	800	0	Copier
547000	Printing & Binding	21	33	0	0	0	
549004	Advertising	0	1,418	300	300	0	Public Notice
549000	Settlement	0	326	1,000	1,000	0	Filing Fees
551000	Office Supplies	222	0	500	500	0	
551001	Office Equipment	1,127	99	1,000	1,000	0	
552002	Other Operating Expenses	16	32	500	500	0	
552006	Data Processing Software	0	0	200	200	0	
554001	Publications/Memberships	3,851	6,032	5,455	5,455	0	Fees Absorbed by Clerk
555001	Training/Educational Costs	120	540	500	1,000	500	Training Increase Due to Additional Staff
555002	Conference/Seminar Regist.	39	100	500	500	0	
	Total Operating Expenditures	86,129	107,872	110,705	110,705	0	
	Total Expenditures	660,313	721,346	913,590	976,680	63,090	Overall Expenditure Increase/Decrease: 6.91%

Engineering - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures						
Personnel	713,923	863,465	1,083,161	1,125,288	42,127	
Operating	15,927	13,742	36,587	85,268	48,681	
Total Expenditures	729,850	877,207	1,119,748	1,210,556	90,808	Overall Expenditure Increase/Decrease: 8.11%

Engineering
7.0 FTE

Description

Flagler County's Engineering Department provides professional and technical assistance on capital projects initiated by the Board of County Commissioners. The department also develops and recommends improvements to the County highway system as well as plans for long range projects and other capital improvements needed for the safety and welfare of the citizens of Flagler County. The Engineers share the design and completion duties for capital projects and activities concerned with capital projects as well as other work performed within county rights-of-way associated with commercial developments and subdivisions.

Engineering also administers Florida Department of Environmental Protection (FDEP), Florida Inland Navigation District (FIND), St. Johns River Water Management District (SJRWMD) Florida Department of Transportation (FDOT) and Department of Community Affairs (DCA) grant funds for projects such as road and drainage improvements, artificial reef, park development and beautification programs. Some projects require collaboration with municipalities (Beverly Beach, Bunnell, Flagler Beach, Marineland and Palm Coast) and local citizen groups such as Scenic A1A PRIDE, the organization that steers the efforts of Flagler County's celebrated National Scenic Byway and Florida Scenic Highway.

Although grants help fund some capital improvement and transportation infrastructure projects, the Engineering Department plays an active role in negotiating and securing the best value for Flagler County citizens. The department's expertise is essential in developing bid specifications and contracts. After a contract has been executed, the Engineering Department is responsible for guaranteeing the terms of the contracts are fulfilled. The Engineering Department's role is critical to the safety and welfare of citizens in Flagler County. Florida Statutes (Section 336.03) require the County Engineer be licensed as a Professional Engineer. This standard ensures that the necessary infrastructure is provided at a quality level that conforms to the industry's most stringent standards.

Primary Functions

- ❖ Supervises capital projects from inception to completion including conceptual planning, design, permitting with State and Federal agencies, and construction
- ❖ Monitors safety and functional operation of the County's transportation infrastructure and public resources such as parks and community facilities
- ❖ Develops bid specifications and performs contract administration to make certain that projects are completed within budget and on time
- ❖ Works with FDOT in coordinating funding opportunities for the County's 5-year work program
- ❖ Provides technical support to other County departments

Goals FY 2023-2024

- Maximize life expectancy of County's transportation infrastructure and public resources by ensuring all projects are built and maintained to an acceptable industry standard within the set schedule and budget.

Strategic Plan Focus Area

- ✓ Growth & Infrastructure
 - Provide quality fundamental infrastructure
 - Protect and manage natural resources
 - Preserve & enhance cultural, recreational & leisure activities

Strategic Objectives

- ✓ To invest resources effectively and maximize the use of revenue to maintain public services.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Total Amount of Grants Awarded for all Projects*	\$	\$19,950,609	\$8,745,098	\$24,426,957	\$5,653,223
2. Total Amount of Grants Awarded for Resurfacing/Paving/Stabilizing*	\$	\$565,000	\$6,091,933	\$12,201,739	\$4,142,750
3. Number of Projects with Grant Funding*	#	6	6	7	5
4. Number of Construction Projects Completed with Grant Funding**	#	2	0	5	13

* Annual data based on contract execution date

** Annual data based on final reimbursement submittal date

Major Initiatives / Highlights

- **Modified Federal Coastal Storm Risk Management Project/SR A1A Dune Restoration – Final Design ,Easement Acquisition, preparation for procurement (Summer 2024)**
 The Memorandum of Agreement between the Army Corps of Engineers and Flagler County provides for the combined construction phase/implementation of non-federal and federal project segments described as follows:

(Federal) Coastal Storm Risk Management Project (ACOE) – The Flagler County Coastal Storm Risk Management Project will place sand on approximately three miles of critically eroded beaches in the City of Flagler Beach (7th Street South to 28th Street South). The project includes construction of an elevated 140 foot wide beach and reconstruction of the eroded dune to approximately 19 feet in height with vegetation planting of sea oats. The completed project will help reduce future risk and vulnerability for homes, businesses, and public infrastructure, while creating potential habitat for sea turtles and shorebirds and recreational areas for the public.

(Non-Federal) State Road A1A Dune Restoration from Gamble Rogers State Park to 28th St South and 7th St South to 7th St North (FDOT) – The intent of the Project is to construct a 10-foot dune and beach profile extension along shoreline adjacent to SR A1A in the City of Flagler Beach from near 7th St North to 7th Street South and 28th St South to Gamble Rogers Recreation Area.

- **Hurricane Dorian – Engineered County Beach Dune Repair – Project Construction Complete, Reimbursement Efforts Underway** – FEMA and FDEM approved obligation of funds to participate 75% and 12.5%, respectively, with additional FDEP emergency recovery funds to pay the local participation of 12.5%. The project includes furnishing and installation of engineered dune sand and dune plants along 8,350FT of shoreline. The restoration will take place between FDEP monument marker R-15.9 to R-24.3. Project does not include Washington Oaks State Park, Hammock Dunes HOA, Ocean Hammock HOA and Hammock Beach LLC.
- **Hurricane Ian & Nicole Dune Emergency Recovery - Ongoing** - The FDEP emergency grant financial assistance for the 2022 Hurricane Ian and Nicole Recovery Plan provided approximately \$35 Million to Flagler County for beach and dune sand placement along the Flagler County Atlantic Ocean shoreline.
- **Beach Management Plan–Completed** - The Beach Management Plan was based on the Flagler County Beach Management Study (BMS, 2022) that was presented to the Board of County Commissioners in a Workshop on August 28th, 2023. The study evaluated existing beach and dune conditions and with County and stakeholder input and options for scopes of future management activities and efforts, including alternative approaches of funding. The Goals and Implementation Strategies based on the Beach Management Study were incorporated into the Beach Management Plan which was adopted by the BoCC on October 16th, 2023.
- **Marineland Acres Road Improvements – Construction Ongoing** - The project consists of multiple two-lane residential roadway and related improvements, for a total of approximately 3.7 miles in length, in the Marineland Acres community and area of unincorporated Flagler County. This area currently has multiple dirt roads that are to be improved with a uniform structural travel lane section and cross-section, cul-de-sacs, and others that are to be resurfaced using hot mix asphaltic concrete. The work will also include right of way drainage improvements in the form of roadside grassed swales, pipe culvert stormwater collection system and/or curb and gutter that will convey storm water runoff to the planned treatment area. Utility, including conflict resolution, coordination will be required. This project will include signing & pavement markings, as applicable.
- **Graham Swamp Pedestrian Trail – Construction Complete, Reimbursement Underway** - The project will include the construction of a 12-foot-wide paved shared use path through the Graham Swamp Conservation system from just south of SR 100 to the Lehigh Trail for a total approximate length of 1.6 miles. The project includes the construction of an enclosed pedestrian bridge spanning SR100. The project also includes the construction of an 8 ft wide concrete sidewalk along the south side of SR 100 from Old Kings Road to the west to the shared use path and pedestrian bridge.
- **Stormwater Master Plan – Ongoing** - Flagler County with the aid of a Stormwater Consultant conducted a Countywide Engineering study to develop a Stormwater Master Plan. After a little more than 18 months, the Engineering study is nearly complete. Presently a final draft Stormwater Master Plan report has been provided to the public, circulated through the County and adjoining/neighborhood municipalities, and provided to relevant regulatory agencies (i.e. SJRWMD) for final review and comment. The final Stormwater Master Plan report will be revised based on the final input received with anticipated completion date expected to occur sometime in January of 2024 with a corresponding BOCC presentation. The purpose of the Engineering Stormwater Study is to identify public stormwater related problems and develop a Stormwater Master Plan to address flooding and water quality needs of the County.

- **Water Oak Road Improvements from CR 2006 to Mahogany Blvd. – Construction Complete** - Engineering design services, permitting and construction efforts for roadway paving improvements and existing unpaved portion of roadway for Water Oak Road from County Road 2006 to Mahogany Boulevard. Total project length is approximately 2.5 miles.
- **Flagler Central Commerce Parkway Connector** - This project will include the construction of the new Commerce Parkway Connector in the City of Bunnell, Florida. The project limits are between US-1 and SR-100 and will include the construction of a 2-lane, 1.7-mile roadway with 12-ft lanes, 8-ft shoulders (5-ft paved), a 5-ft sidewalk, a wildlife fence, five (5) stormwater management ponds, drainage improvements, traffic monitoring site, and associated utility improvements. In addition, the County is constructing both left and right turns lanes on US-1. At the direction of the FDOT, the project underwent and completed a design plans update (including permitting activities) to modernize the 2017 shelved plans. Funding for the project was provided through a combination of State Legislation Appropriation (FDOT Administering), City allocations via impact fees, and County contributions. The project is currently FDOT programmed for construction funding in the work program within FDOT FY-23 with the County and FDOT entering a State Grant Funding Agreement (SFGA) that encumbered the State Legislative Appropriation funding for the project. As of Oct 18, 2023, the project has been advertised for construction and is anticipated to break ground with contractor NTP sometime in February 2024. Active construction is anticipated to take approximately 16-months and be completed July/August of 2025 with final project closeout to follow later that fall. The project is being administered by the County on behalf of the City of Bunnell through the FDOT as a Specific Appropriation project.
- **County Road 90 Stabilization – Procurement Phase Ongoing** - The project scope consists of roadway stabilization and associated stormwater improvements to include a 20' wide roadway along CR 90 from the westerly termini approximately 1 mile west of CR 305 (near Hickory) to the easterly termini at CR 75, approximately 3 miles total within Flagler County maintained right-of-way.
- **Canal Avenue Paving – Design Phase Procurement** – Design and permitting for roadway and stormwater improvements for approximately 2.5 mi. of existing unpaved roadway from Coconut Blvd. to Forest Park Street.

Fund 1001 Div. 0800	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
541- Road and Street Facilities							
512000	Regular Salaries	542,859	650,754	777,701	810,327	32,626	7.0 FTE with 5.3% COLA
513000	Other Salaries & Wages	0	0	5,200	5,200	0	
52XXXX	Employee Benefits	171,064	212,710	300,260	309,761	9,501	
	Total Personnel Expenditures	713,923	863,465	1,083,161	1,125,288	42,127	
531000	Professional Services	0	0	0	25,000	25,000	SS4A
534006	Other Contracted Services	775	491	500	500	0	Shredding
534010	Governmental Services	0	0	2,036	0	(2,036)	
540000	Travel Expenses	0	0	750	3,000	2,250	Increase Due to LAP Cert & FSBPA
541001	Devices and Accessories	0	0	500	500	0	
541002	Communications	550	548	800	800	0	
542000	Postage Expense	146	135	700	700	0	
534006	Rentals & Leases	1,334	334	1,350	16,368	15,018	Truck Lease, SUV Lease
544001	IT Rentals & Leses	0	0	0	700	700	Copier Lease
545003	Vehicle Insurance	988	1,092	1,179	1,337	158	
546001	Building/Equipment Repairs	0	0	385	385	0	Office Repairs
546003	Vehicle Repair	613	77	700	700	0	
546004	Maintenance Agreements	656	670	4,717	0	(4,717)	Moved to IT Maintenance Agreements
546006	Small Tools & Equipment	613	0	400	400	0	
546008	IT Maintenance Agreements	0	0	0	3,000	3,000	Copier/Scanner Maintenance
547000	Printing & Binding	98	29	200	200	0	
549000	Other Current Charges	15	0	858	858	0	
549002	Service Awards/Recognition	95	0	0	0	0	
549004	Advertising	2,029	182	1,400	1,400	0	Legal Ads for Bids & Permits
551000	Office Supplies	352	745	2,500	2,500	0	
551001	Office Equipment	642	756	4,120	4,120	0	Replace Chairs & Binders
552001	Gas, Oil & Lubricants	360	509	5,000	3,000	(2,000)	
552002	Other Operating Expenses	298	560	200	1,200	1,000	Drinking Water
552005	Clothing & Wearing Apparel	0	907	100	100	0	Safety PPE
552006	Data Processing Software	2,395	0	0	0	0	
554001	Publications/Memberships	2,139	5,019	6,192	10,000	3,808	FACERS, FSBPA, ASCE & Autodesk Memberships
555001	Employee Education/Training	553	39	0	6,500	6,500	
555002	Conference/Seminar Regist	1,276	1,650	2,000	2,000	0	FSBOA, APWA, FACERS Conferences
	Total Operating Expenditures	15,927	13,742	36,587	85,268	48,681	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		729,850	877,207	1,119,748	1,210,556	90,808	8.11%

Emergency Management - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures						
Emergency Management - Personnel	472,238	507,467	548,512	591,822	43,310	
Emergency Management - Operating	112,486	120,886	151,150	187,924	36,774	
Emergency Management - Grants & Aids	12,000	12,000	12,000	12,000	0	
Emergency Management - EMPG Grant	61,879	0	0	0	0	
Emergency Management - EMPA Grant	124,345	0	0	0	0	
Emergency Management - HazMat Facilities Grant	2,344	2,500	2,500	0	(2,500)	
Emergency Management - Homeland Security Grant	88,370	88,370	0	0	0	
Total Expenditures	873,662	731,223	714,162	791,746	77,584	Overall Expenditure Increase/Decrease: 10.86%

Emergency Management
5.0 FTE

Description

The Emergency Management Office provides 24-hour/365 day public safety services for all of Flagler County. Emergency Management is responsible for preparedness, planning, mitigation, response, and recovery from all disaster events such as hurricanes, tornadoes, wildfires, plane crashes, and more. Florida Statutes (Chapter 252) requires every County to have an Emergency Management program to ensure adequate preparedness.

The highest priority for Emergency Management is to provide countywide disaster preparedness to ensure continuity of government and public safety during any unusual incident. Emergency Management defines a disaster as any incident that disrupts the normal day-to-day operations in Flagler County. An Emergency Management incident could be as nominal as a hazardous material contamination from an auto accident or as large as a regional evacuation. Operational mandates for Emergency Management include Florida Statutes Chapter 252, Florida Administrative Code 27P, Flagler County Codes, Presidential Directives, the federal Stafford Act, and various sheltering programs. Agencies providing direct input to responsibilities include the Department of Homeland Security, National Weather Service, Florida Division of Emergency Management, Federal Emergency Management Agency, Florida Department of Transportation, and Volunteer Florida.

Several grants supplement the Emergency Management Office's budget including, the State Emergency Management Preparedness and Assistance (EMPA) grant, the State Hazardous Materials Analysis (HA) grant, the Federal Emergency Management Performance Grant (EMPG) grant, and the Federal Homeland Security Grant Program (HSGP) grant.

Primary Functions

- ❖ Maintain, train on, exercise, and activate as needed, the Flagler County Comprehensive Emergency Management Plan.
- ❖ Develop, review, train on, and exercise necessary plans and procedures to ensure effective management and coordination of emergencies and disasters.
- ❖ Maintain, ensure adequate staffing, train on, exercise and activate as needed, the Flagler County Emergency Operations Center.
- ❖ Build partnerships with municipal, district, constitutional, regional, State, Federal, and private partners.
- ❖ Improve communitywide disaster preparedness through education and outreach.
- ❖ Provide 24-hour coverage for any unusual event or emergency in Flagler County and respond as needed.
- ❖ Ensure adequate public warning and notification of threats that require public protective actions.
- ❖ Support the documentation and submission of appropriate material for expense reimbursement to Flagler County after declared emergencies.
- ❖ Manage a variety of State and Federal grant programs to maximize access to both formula-based and competitive funding opportunities.
- ❖ Organize and plan for secure and adequate continuity of operations of Flagler County governments during disasters.
- ❖ Recruit and train disaster volunteers as authorized by County Code Chapter 12.

Goals FY 2023-2024

- Enhance preparedness through planning, training, exercise, and outreach to responders, support agencies, and the whole community.
- Strengthen response capabilities through increased intergovernmental collaboration among Flagler’s municipalities and districts.
- Build a more resilient community through outreach and the implementation of innovative mitigation strategies.
- Initiate process to obtain accreditation through the Emergency Management Accreditation Program.

Strategic Plan Focus Area

- ✓ Public Health & Safety
 - Operate a risk reduction program
 - Improve public safety response and service delivery capabilities

Strategic Objectives

- ✓ Improve preparedness through continued training and exercise opportunities.
 - Schedule a minimum of 4 exercises per year.
 - Offer monthly basic ICS classes for all new employees and those needing a refresher course.
 - Offer 300 and 400 Level ICS Classes at least annually.
 - Annually review the County’s Multi-Year Training and Exercise Plan (MYTEP).
- ✓ Enhance outreach initiatives to create a culture of preparedness across Flagler County.
 - Distribute 10,000 Disaster Preparedness Guides per fiscal year.
 - Increase Persons with Special Needs (PSN) registration among vulnerable populations, to match our population growth.
 - Increase ALERTFlagler enrollment, to match our population growth.
- ✓ Encourage cooperation and collaboration with municipal partners.
 - Bolster community based disaster volunteer involved with strategic partnerships and appreciation events.
 - Increase joint training and exercise opportunities by 10% per fiscal year.
- ✓ Identify and apply for various funding sources to broaden programmatic revenue streams to enhance community preparedness and mitigation efforts.
 - Annually review the best practices for mitigation, and pursue available funding.
 - Quarterly review and update the Local Mitigation Strategy project list.
 - Annually research additional funding sources for emergency management related programs.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Training Classes Held	#	36	73	45	30
2. Training Classes Attendance	#	336	633	450	400
3. Exercises Held	#	2	3	6	4
4. Exercises Held Attendance	#	71	91	168	100
5. PSN Enrollment	#	435	300	280	275
6. ALERTFlagler Enrollment	#	91,221	91,808	104,992	100,000
7. Community Outreach and Preparedness Presentations	#	25	30	36	30
8. Estimated Audience Reached for Outreach and Preparedness Presentations	#	21,930	25,159	9,087	10,000
9. Disaster Preparedness Guides Distributed	#	9,250	9,400	9,500	9,750
10. Social Media Followers	#	20,655	24,601	27,819	27,500

Major Initiatives / Highlights

- Continued to enhance the strong partnerships with municipal partners, constitutional offices, local/special districts, non-governmental agencies, and State/Federal agencies to increase the ability to serve our community in a disaster.
- Significant upgrades were completed to the online disaster management system.
- Increased emergency and disaster volunteer training and participation opportunities.
- Coordinated the response to Hurricanes Nicole and Idalia, to include support to Madison County.
- Obtained accreditation through the Emergency Management Accreditation Program (EMAP).

Emergency Management

General Fund

Fund 1001 Div. 1000	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
525- Emergency and Disaster Relief Services							
512000	Regular Salaries	343,822	364,844	387,838	408,386	20,548	5.0 FTE with 5.3% COLA
52XXXX	Employee Benefits	128,416	142,623	160,674	183,436	22,762	
	Total Personnel Expenditures	472,238	507,467	548,512	591,822	43,310	
534006	Other Contracted Services	1,387	91	1,000	1,000	0	CERT Training
540000	Travel Expense	92	550	1,000	1,000	0	
541001	Communications Devices & Accessories	0	432	0	500	500	Mobile Replacements Moved from Comm Recur.
541002	Communications Recurring	10,799	6,925	14,904	17,475	2,571	Radio User Fees
541003	Communications Install/Repair	0	9	0	2,500	2,500	Install/Repair Equipment Moved from Comm Recur.
542000	Postage	43	101	500	500	0	
543000	Utilities Expense	77,673	93,246	99,200	125,712	26,512	FPL Rate Increase Plus \$2,500 for AHU in VSB.
544000	Rentals & Leases	4,225	5,705	6,246	1,500	(4,746)	Moved to IT Rentals & Leases
544001	IT Rentals & Leases	0	0	0	4,746	4,746	Radio Rentals
545003	Vehicle Insurance	736	0	1,250	1,707	457	
546001	Building/Equipment Repairs	446	61	5,000	5,000	0	Freight Lift Maintenance
546003	Vehicle Repair	1,459	2,333	4,000	4,000	0	
546004	Maintenance Agreements	8,404	4,441	5,000	1,000	(4,000)	Moved to IT Maintenance Agreements
546006	Small Tools & Equipment	559	1,582	0	250	250	
546008	IT Maintenance Agreements	0	0	0	5,000	5,000	A/V System Maintenance
547000	Printing & Binding	61	33	0	0	0	
548001	Promotional Activities	542	0	0	0	0	
549000	Other Current Chrgs & Obligation	118	123	500	250	(250)	
549004	Advertising	0	0	0	500	500	Required per Contractual Agreement
551000	Office Supplies	115	102	1,000	1,000	0	
551001	Office Equipment	146	15	0	0	0	
552001	Gas, Oil & Lubricants	2,196	3,193	4,550	5,009	459	
552002	Other Operating Expenses	1,098	965	2,500	2,500	0	
552005	Clothing & Wearing Apparel	1,242	0	2,000	2,000	0	Protective Gear and Uniforms
554001	Publications & Memberships	695	829	1,500	2,275	775	
555001	Training/Educational Cost	450	150	1,000	2,500	1,500	
	Total Operating Expenditures	112,486	120,886	151,150	187,924	36,774	
582005	Flagler Volunteer Services	12,000	12,000	12,000	12,000	0	Flagler Volunteer Services
	Total Grants and Aids	12,000	12,000	12,000	12,000	0	
Total Expenditures						80,084	Overall Expenditure Increase/Decrease:
							11.25%

Emergency Management - EMPG Grant

General Fund

Fund 1001 Div. 8001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
525- Emergency and Disaster Relief Services							
52XXXX	Employee Benefits	376	0	0	0	0	This Grant was Moved to Fund 1128
	Total Personnel Services	376	0	0	0	0	
543000	Utilities Expense	7,500	0	0	0	0	
546003	Vehicle Repair	5,792	0	0	0	0	
546006	Small Tools & Equipment	14,553	0	0	0	0	
551001	Office Equipment	2,945	0	0	0	0	
552002	Other Operating Expenses	864	0	0	0	0	
555001	Training/Educational Cost	1,795	0	0	0	0	
	Total Operating Expenditures	33,449	0	0	0	0	
564000	Equipment	28,054	0	0	0	0	
	Total Capital Expenditures	28,054	0	0	0	0	
	Total Expenditures	61,879	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

The Emergency Management Preparedness Grant 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 moved to Fund 1128.

Emergency Management - EMPA Grant

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
	Expenditures						
534006	Other Contracted Services	18,417	0	0	0	0	This Grant was Moved to Fund 1128
540000	Travel Expenses	1,303	0	0	0	0	
541001	Devices and Accessories	6,907	0	0	0	0	
541002	Communications	237	0	0	0	0	
546004	Maintenance Agreements	24,643	0	0	0	0	
546006	Small Tools & Equipment	22,372	0	0	0	0	
551000	Office Supplies	806	0	0	0	0	
551001	Office Equipment	14,849	0	0	0	0	
552002	Other Operating Expenses	2,951	0	0	0	0	
554001	Publications/Memberships	638	0	0	0	0	
555002	Conference/Seminar Registration	2,300	0	0	0	0	
	Total Operating Expenditures	95,423	0	0	0	0	
564000	Equipment	28,922	0	0	0	0	
	Total Capital Expenditures	28,922	0	0	0	0	
	Total Expenditures	124,345	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

The Emergency Management Preparedness Agreement is a recurring grant developed by 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 moved to Fund 1128.

Emergency Management - HazMat Facilities Grant

General Fund

Fund 1001 Div. 8001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
546001	Small Tools and Equipment	2,301	2,500	2,000	0	(2,000)	This Grant was Moved to Fund 1128
551000	Office Supplies	0	0	500	0	(500)	
552002	Other Operating Expenses	43	0	0	0	0	
	Total Operating Expenditures	2,344	2,500	2,500	0	(2,500)	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	2,344	2,500	2,500	0	(2,500)	-100.00%

Description:

HazMat - The Hazardous Materials Planning Agreement is a recurring grant developed by Congress through the Superfund Amendment and Reauthorization Act (SARA Title III) which was passed after the Union Carbide Methyl Isocyanate disaster in Bhopal, India. Funding is provided based on reportable chemical facilities within each county. This grant is to provide funding for annual Emergency Management planning and inspections of facilities meeting the Right To Know Act criteria. The source of this funding is provided by fees charged to chemical companies by the Federal government. This grant was moved to Fund 1128.

Emergency Management - Homeland Security Grant

General Fund

Fund 1001 Div. 8001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
534006	Other Contracted Services	60,960	60,960	0	0	0	This Grant was Moved to Fund 1128
546004	Maintenance Agreements	19,010	19,010	0	0	0	
555001	Training/Educational Cost	8,400	8,400	0	0	0	
	Total Operating Expenditures	88,370	88,370	0	0	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	88,370	88,370	0	0	0	0.00%

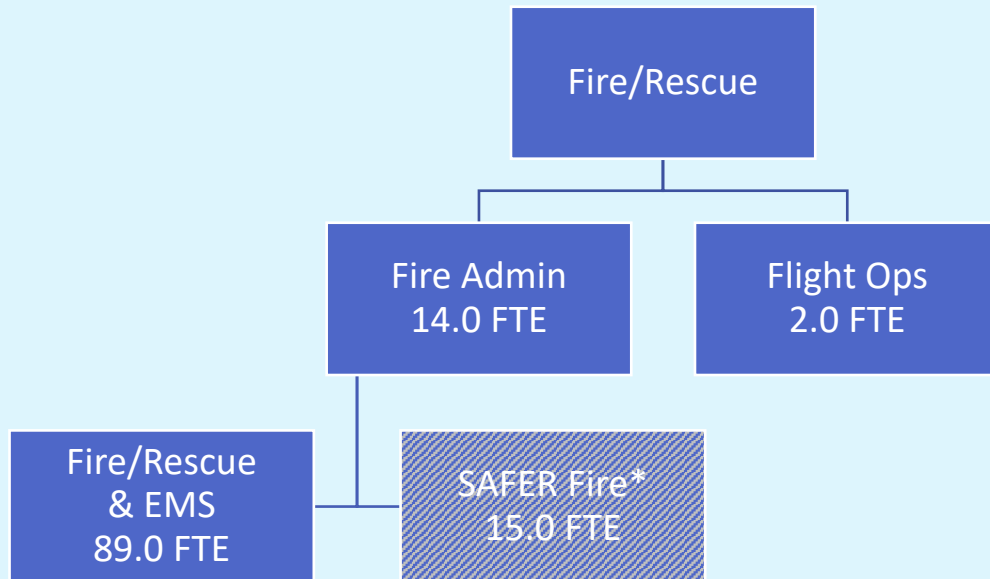
Description:

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 Congress 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 moved to Fund 1128.

Fire/Rescue - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Expenditures						
Fire Admin - Personnel	695	1,460,029	1,734,658	2,072,608	337,950	
Fire Admin - Operating	0	7,027	20,444	97,713	77,269	
Fire/Rescue - Personnel	9,276,438	4,339,272	5,330,744	6,262,983	932,239	
EMS - Personnel	0	4,031,442	5,190,094	6,162,333	972,239	
Fire/Rescue - Operating	1,288,185	770,827	640,345	844,252	203,907	
EMS - Operating	7,894	1,015,447	1,035,949	1,153,454	117,505	
Fire/Rescue - Capital	886,462	1,327,131	1,244,000	232,300	(1,011,700)	
EMS - Capital	0	28,884	375,000	1,285,000	910,000	
Fire/Rescue - Debt Service	50,479	0	0	0	0	
Flight Ops - Personnel	320,900	332,652	330,174	400,569	70,395	
Flight Ops - Operating	263,714	277,425	359,614	399,380	39,766	
Flight Ops - Capital	0	11,045	0	1,593,000	93,000	
Total Expenditures	12,094,767	13,601,180	16,261,022	20,503,592	2,742,570	Overall Expenditure Increase/Decrease: 16.87%



*SAFER Fire included in Section 4, not part of General Fund

Fire/Rescue - Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1120	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	207	927,322	1,098,923	1,278,721	179,798	Equity Adjustments & 1.0 FTE Moved from OPC
514000	Overtime	297	60,914	56,591	62,948	6,357	
52XXXX	Employee Benefits	191	471,792	579,144	730,939	151,795	
	Total Personnel Expenditures	695	1,460,029	1,734,658	2,072,608	337,950	
534006	Other Contracted Services	0	3	0	0	0	
540000	Travel and Per Diem	0	0	0	4,600	4,600	
541002	Communications Recurring	0	2,859	4,056	16,625	12,569	Radio User Fees
541003	Communications Install/Repair	0	0	0	5,800	5,800	
544000	Rentals & Leases	0	0	12,888	48,000	35,112	4 Vehicle Leases
544001	IT Rentals & Leases	0	0	0	12,888	12,888	Radio Rentals
546004	Maintenance Agreements	0	275	0	0	0	
551001	Office Equipment	0	1,510	0	5,000	5,000	
552005	Clothing & Wearing Apparel	0	2,380	3,500	4,800	1,300	Staff Uniforms
	Total Operating Expenditures	0	7,027	20,444	97,713	77,269	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		695	1,467,056	1,755,102	2,170,321	415,219	23.66%

Description

Flagler County Fire Rescue (FCFR) provides 24-hour/365-day emergency response, non-emergency response, and public safety services throughout Flagler County. As part of the overall emergency services countywide public safety effort, the highest priority as part of these services is to provide countywide fire and ambulance service. Flagler County is responsible for fire protection services to the unincorporated areas of Flagler County as well as the municipalities of Marineland, Beverly Beach, and Bunnell. FCFR is also the only emergency transport service for the entirety of Flagler County.

Fire/Rescue operates with 118 full-time employee (FTE) positions. This includes 15 positions funded through a SAFER Grant award of \$3.26 million. All members of Fire Rescue are certified in the delivery of fire protection and emergency medical services to provide the highest quality of care. Dual Certified personnel have the knowledge to perform fire suppression activities, vehicle extrication, confined space rescues, high and low angle rescues, Hazardous Material mitigation, ocean and flood water rescue, as well as both basic and advanced medical procedures following established protocols approved by the County Medical Director and the Fire Chief.

The Fire/Rescue Division staffs Station 16 (Halifax), Station 41 (Hammock), Station 51 (Espanola), Station 62 (Bunnell), 71 (St Johns Park), and 92 (Airport) with fire and EMS full time personnel. Station 31 (Korona) and Station 81 (Rima Ridge) are staffed with Volunteers for fire response with support personnel. In addition to County owned facilities, FCFR staffs EMS/transport units in Palm Coast Fire Department Stations 21, 22, 24, and Flagler Beach Fire Department Station 11.

Operational mandates for Fire/Rescue include Florida Statutes Chapter 633, 401, Florida Administrative Code 69A, 64J, OSHA CFR 1910, NFPA Fire Codes, Flagler County Codes, and Presidential Directive #5. Agencies providing direct input into operations and responsibilities include Insurance Service Organization (ISO), Nuclear Regulatory Commission, Department of Homeland Security, Department of Defense, Florida Fire Marshal Office, Florida Department of Transportation, Occupational Safety and Health Administration, Florida Department of Health, and Florida Fire Chief's Association. The department continually strives to be in alignment with national consensus standards (National Fire Protection Association) and industry "best practices" whenever applicable.



Primary Functions

- ❖ Provide primary fire suppression activities in unincorporated areas of Flagler County as well as the municipalities of Marineland, Beverly Beach, and Bunnell.
- ❖ Provide automatic aid fire suppression activities to the municipalities of Palm Coast and Flagler Beach.
- ❖ Provide emergency medical transports services to all areas of Flagler County.
- ❖ Conduct Community Risk Reduction activities in alignment with National Fire Protection Association (NFPA) 1300: Standard on Community Risk Assessment and Community Risk Reduction Plan Development.

(continued on next page)

Primary Functions (continued)

- ❖ Conduct quality assurance/quality improvement activities to ensure all EMS services are following medical guidelines consistent with Florida's pre-hospital nationwide protocols and County Medical Direction.
- ❖ Provide in-house training opportunities for staff and volunteers with Flagler County in conjunction with Palm Coast and Flagler Beach Fire Departments.
- ❖ Provide accurate plan review and building inspections following the Life Safety Code provisions.
- ❖ Maintain all fire/EMS equipment to assure effective operation during emergency and non-emergency events.
- ❖ Work collaboratively with all other County and municipal agencies for large scale community events that require Fire Rescue services.
- ❖ Participate with Technical Rescue Team Response with the State of Florida, as one of Florida's authorized technical rescue teams.
- ❖ Provide mutual aid to other jurisdictions as needed through local and statewide agreements.

Goals FY 2023-2024

- Develop and effectively implement a replacement plan for all outdated capital equipment.
- Customer Focus – Monitor operations to enhance customer service and raise the quality of fire and EMS services.
- Financial Stability – Foster a correlative relationship between function and process of fire and EMS services in order to live within financial resource limits.
- Future Vision – Strategically identify and respond to critical opportunities and challenges to enhance services provided and quality of life.
- Complete an agency self-assessment in anticipation of earning accreditation from the Commission on Accreditation on Ambulance Services (CAAS).

Strategic Plan Focus Area

- ✓ Public Health & Safety
 - Operate a risk reduction program
 - Improve public safety response and service delivery capabilities
 - Expand behavioral health and substance abuse programs

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Strategic Objectives

- ✓ Work with county administration to implement a replacement plan by developing a master equipment list and designating funds to be set aside each year to accomplish a 10-year replacement plan of capital equipment.
- ✓ Develop department members to provide quality service, through training and by encouraging higher education.
- ✓ Foster total quality customer service through employee empowerment, customer-oriented service, and loyalty to County services.
- ✓ Promote an awareness of fiscal responsibility.
- ✓ Enhance the services provided by continually assessing the needs of the community and keeping pace with growth.
- ✓ Provide a force with the ability to respond with proficiency to any hazards presented.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Annual Training Expense	\$	\$12,594	\$38,716	\$88,801	\$108,160
2. Medical Transports	#	8,790	9,868	10,760	11,029
3. Emergency Response - Fire Related Calls	#	811	98	220	225
4. Emergency Response - EMS Related Calls	#	12,242	12,942	14,138	14,491
5. Fire Prevention: Annual Fire Safety Inspections	#	24	208	214	250

Major Initiatives / Highlights

- Continued FEMA SAFER Grant program (\$3.26 million).
- Supported State of Florida’s “Coordinated Opioid Recovery Program (CORE)” using the department’s Community Paramedics.
- Replaced a Marine Rescue Team “side-by-side” all terrain unit.
- Placed orders for the purchase of two fire engines to be delivered in March 2024.
- Took delivery and placed in-service two “wildland” suppression units that had been ordered in FY 21/22.
- Placed an order for one “rescue” (ambulance) which will be delivered in 2025.
- Placed an order for three stock “rescues” which will be delivered in January 2024.

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1100	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	5,074,722	2,152,236	2,811,948	3,126,509	314,561	Union Negotiated Rates
514000	Sick & Relief/Holiday Overtime	575,446	413,316	359,165	375,858	16,693	
515000	Firefighters Supplemental	22,666	30,235	25,200	25,200	0	
514001	Scheduled Overtime	364,788	171,221	227,561	272,486	44,925	
513001	Special Team Pay	65,100	66,150	73,200	73,200	0	
52XXXX	Employee Benefits	3,173,716	1,506,115	1,833,670	2,389,730	556,060	
	Total Personnel Expenditures	9,276,438	4,339,272	5,330,744	6,262,983	932,239	
531000	Professional Services	73,900	28,021	34,482	37,254	2,772	Lifescan
534006	Other Contracted Services	190,983	23,985	15,585	14,607	(978)	Inspections/Testing
534010	Governmental Services	2,135	186	0	0	0	
540000	Travel Expense	8,474	7,372	12,500	10,500	(2,000)	Volunteer Fire Fighter Reimbursement
541001	Devices and Accessories	51	2,853	3,382	1,476	(1,906)	Replacement Phones Now Paid by IT
541002	Communications Recurring	43,378	31,413	24,988	77,035	52,047	Radio User Fees
541003	Communications Inst/Repr	555	0	2,500	2,500	0	
542000	Postage Expense	412	300	400	1,000	600	
543000	Utilities Expense	41,041	31,406	29,319	32,576	3,257	
544000	Rentals & Leases	76,809	40,585	30,620	17,480	(13,140)	Truck Lease, Water Dispenser, Water Softener
544001	IT Rentals & Leases	0	0	0	29,550	29,550	Radio Rentals
545001	General Liability Insurance	14,346	9,569	25,522	27,958	2,436	FF Cancer Coverage
545003	Vehicle Insurance	15,010	8,698	28,382	34,716	6,334	Collision Insurance
546001	Bldg/Equip Repairs	6,621	8,996	2,500	22,500	20,000	Repairs, Equipment, & Training Tower
546003	Vehicle Repair	179,084	167,187	125,000	125,000	0	
546004	Maintenance Agreements	14,029	7,245	38,139	35,677	(2,462)	Extrication, & Equipment Increase
546006	Small Tools & Equipment	23,667	127,777	50,000	85,000	35,000	Hose & Special Teams Equipment Replacements
546008	IT Maintenance Agreements	0	0	0	2,350	2,350	Copier Maintenance, CAD Reporting
547000	Printing & Binding	422	262	1,000	1,000	0	
548001	Promotional Activities	861	2,863	2,500	2,675	175	
549000	Other Current Chgs	2,035	348	8,252	11,270	3,018	Bunker Gear Cleaning, Alterations, & Repairs
549002	Service Awards/recognition	1,790	0	0	2,000	2,000	
549008	Write offs/shortages	95	0	0	0	0	
551000	Office Supplies	2,302	932	1,500	2,000	500	
551001	Office Equipment	1,346	8,632	1,500	2,000	500	
552001	Gas, Oil & Lubricants	102,159	90,960	60,000	75,000	15,000	
552002	Other Operating Expenses	36,228	31,500	10,465	26,358	15,893	
552005	Clothing & Wearing Apparel	175,545	99,619	116,764	133,384	16,620	Uniforms & Bunker Gear
552006	Data Processing Software	49,980	13,977	5,330	150	(5,180)	

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Fire/Rescue

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1100	Description	FY 20-21	FY 20-21	FY 22-23	FY 23-24	+ / (-)	Comments
522- Fire Control Continued							
552007	Ambulance Drugs	206,093	11,681	0	0	0	
554001	Publications/Memberships	5,005	8,119	3,695	16,211	12,516	Moved from Maintenance Agreements
555001	Training/Educational Cost	12,954	2,420	4,520	9,825	5,305	Special Teams Fire Training Classes
555002	Conference/Seminar Registration	875	3,924	1,500	5,200	3,700	
	Total Operating Expenditures	1,288,185	770,827	640,345	844,252	203,907	
564000	Equipment	886,462	1,327,131	1,244,000	232,300	(1,011,700)	Rolling Stock Rplcmt. Bushog, TIC, Extraction Equip.
	Total Capital Expenditures	886,462	1,327,131	1,244,000	232,300	(1,011,700)	
571002	Principal on Loan for Equipment	49,940	0	0	0	0	
572002	Interest on Loan	539	0	0	0	0	
	Total Debt Expenditures	50,479	0	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		11,501,564	6,437,230	7,215,089	7,339,535	124,446	1.72%

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1110	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
526- Ambulance and Rescue Services							
512000	Regular Salaries	0	2,101,518	2,811,948	3,126,509	314,561	Union Negotiated Rates
514000	Sick & Relief/Holiday Overtime	0	240,593	319,165	375,858	56,693	
514001	Scheduled Overtime	0	304,412	227,561	272,486	44,925	
52XXXX	Employee Benefits	0	1,384,918	1,831,420	2,387,480	556,060	
Total Personnel Expenditures		0	4,031,442	5,190,094	6,162,333	972,239	
531000	Professional Services	0	63,783	65,042	67,859	2,817	Medical Director & Lifescan
534006	Other Contracted Services	0	237,262	169,200	173,685	4,485	Ambulance Billing
540000	Travel Expense	0	504	1,000	1,000	0	
541001	Devices and Accessories	0	1,275	3,382	3,382	0	
541002	Communications Recurring	0	21,550	24,988	76,160	51,172	Radio User Fees
541003	Communications Inst/Repr	0	1,220	2,500	2,500	0	
542000	Postage Expense	0	98	400	500	100	
543000	Utilities Expense	0	19,161	19,597	20,974	1,377	
544000	Rentals & Leases	0	36,898	29,660	7,370	(22,290)	Moved to IT Rentals & Leases
544001	IT Rentals & Leases	0	0	0	29,550	29,550	Radio Rentals
545001	General Liability Insurance	0	8,580	405	0	(405)	
545003	Vehicle Insurance	0	8,698	29,380	19,541	(9,839)	Collision Insurance
546001	Bldg/Equip Repairs	0	144	2,500	2,500	0	
546003	Vehicle Repair	0	108,935	125,000	125,000	0	
546004	Maintenance Agreements	0	52,991	84,980	116,055	31,075	Annual ESO Interface Prev. in Data Processing
546006	Small Tools & Equipment	0	36,625	5,000	5,000	0	
547000	Printing & Binding	0	75	1,000	1,500	500	
548001	Promotional Activities	0	1,381	3,000	3,125	125	Community Outreach Program
549000	Other Current Chgs	0	1,152	3,552	26,125	22,573	ALS, BLS, PALS Recertification, Bunker Gear Cleaning
549005	Bank Analysis Fees	7,894	9,083	8,000	8,000	0	
551000	Office Supplies	0	965	1,500	2,000	500	
551001	Office Equipment	0	2,305	1,500	2,000	500	
552001	Gas, Oil & Lubricants	0	94,698	60,000	75,000	15,000	
552002	Other Operating Expenses	0	16,837	13,410	19,975	6,565	Oxygen, Janitorial Supplies, Household Items
552005	Clothing & Wearing Apparel	0	16,020	36,763	37,973	1,210	Staff Uniforms
552006	Data Processing Software	0	35,050	37,210	0	(37,210)	Moved to Maintenance Agreements
552007	Ambulance Drugs	0	211,057	210,000	231,000	21,000	Supplies & Drugs to Stock Vehicles
554001	Publications/Memberships	0	13,769	2,000	14,155	12,155	
555001	Training/Educational Cost	0	15,332	93,530	77,625	(15,905)	Recertifications Moved to Other Current Charges
555002	Conference / Seminar Reg	0	0	1,450	3,900	2,450	
Total Operating Expenditures		7,894	1,015,447	1,035,949	1,153,454	117,505	

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Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1110	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
526- Ambulance and Rescue Services Continued							
564000	Equipment	0	28,884	375,000	1,285,000	910,000	Rolling Stock - 3 Rescues, New Technical Rescue
	Total Capital Expenditures	0	28,884	375,000	1,285,000	910,000	
	Total Expenditures	7,894	5,075,773	6,601,043	8,600,787	1,999,744	Overall Expenditure Increase/Decrease: 30.29%

Description

The Flight Operations Division operates “FireFlight” on a 12-hour schedule from 8 a.m. to 8 p.m. for immediate response and recovery to public safety incidents for all of Flagler County. FireFlight has the following four distinct mission profiles:

1. Wildfire suppression/detection
2. Air ambulance services (trauma and medical),
3. Law enforcement support, and
4. Search & rescue operations.

The remaining 12-hour operational periods Flagler County utilizes mutual aid agencies for emergency response support. This division has two employees that operate and maintain the FireFlight helicopter.

Flight Operations provides wildfire/ structural fire support and emergency medical services as directed by incident commanders. Flight Operations plans and participates with all local law enforcement agencies to provide aerial surveillance on request, as well as search and rescue operations. FireFlight is also utilized to support the prescribed burning activities conducted by Flagler County’s Land Management team, Florida Forest Service, and Florida’s Department of Environmental protection.



The highest priority for Flight Operations is to provide countywide aerial fire suppression support efficiently and effectively when requested. Flight Operations is an integral part of mitigation and response for containment of wildfires in Flagler County. Since FireFlight went into service in January 2002, it has flown over 1,000 hours, delivered nearly 2 million gallons of water on wildfires, transported more than 760 trauma patients, conducted 726 law enforcement missions, and nearly 280 search and rescue missions. Operational mandates for Flight Operations include directives from the Federal Aviation Authority, Department of Homeland Security, Department of Defense, Florida Forest Service, Florida Department of Transportation, Flagler County Airport Procedures, Flagler County Codes, and Florida Department of Law Enforcement.

Primary Functions

- ❖ Survey Flagler County in its entirety for potential wildfires.
- ❖ Respond to all wildfires and provide a first response effort to extinguish.
- ❖ Maintain all transport requirements for aerial trauma transport per F.A.A. part 135 requirements.
- ❖ Provide air transport for trauma and medical patients.
- ❖ Provide public education and training relative to FireFlight’s operations.
- ❖ Train and exercise with all public safety agencies in Flagler County (FCSO, Bunnell PD, Palm Coast FD, and Flagler Beach FD).
- ❖ Provide reconnaissance, search & rescue for law enforcement and Fire Rescue.
- ❖ Provide damage assessments after disaster events for Emergency Management.

Goals FY 2023-2024

- Customer Focus – Monitor operations to enhance customer service and raise the quality of fire and EMS services.
- Financial Stability – Foster a collaborative relationship between function and process of fire and EMS services to operate within fiscal resource limits.
- Future Vision – Strategically identify and respond to critical opportunities and challenges to enhance services provided and quality of life.

Strategic Plan Focus Area

- ✓ Public Health & Safety
 - Operate a risk reduction program
 - Improve public safety response and service delivery capabilities

Strategic Objectives

- ✓ Develop department members to provide quality service, through training, and by encouraging and supporting college education.
- ✓ Foster total quality customer service through employee empowerment, customer oriented service, and loyalty to County services.
- ✓ Promote an awareness of fiscal responsibility.
- ✓ Enhance the services provided by continually assessing the needs of the community and keeping pace with growth.
- ✓ Provide a force with the ability to respond with proficiency to any hazards presented.
- ✓ Seek FAA Part 133 certification to potentially recover fire suppression costs when providing fire suppression services to state and federally owned land.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. EMS Flights	#	33	22	26	30
2. Fire Reconnaissance Flights	#	135	169	87	90
3. Fire Suppression Flights	#	14	17	35	30
4. Mutual Aid Fire Flights	#	0	0	5	3
5. Law Enforcement Flights	#	49	62	44	45
6. Maintenance Flights	#	10	14	12	12
7. Search & Rescue Flights	#	11	7	6	10
8. Training Flights	#	27	31	15	12
9. Community Service Flights	#	32	23	31	30

Major Initiatives / Highlights

- Pilots attended Annual training at the Airbus Helicopters Training Center in Grand Prairie, Texas, and completed annual check rides with the FAA. All 7 flight medics completed annual Air Crewmember and Night Vision Goggle training.
- Filled the Chief Pilot Vacancy cause by retirement of the previous Chief Pilot following 24 years of service.
- Flight Operations passed all FAA base inspections, maintenance records check and FAA/DOT Drug/Alcohol Program Inspection.
- Pilots and flight medics completed in house water survival-training course.
- Director of Maintenance completed two 100-hour inspections, and one annual inspection.
- Supported Flagler County Land Management and Department of Environmental Protection prescribed burns.
- Responded mutual aid to Volusia County and Florida Forest Service for wildfire incidents. FireFlight operations successfully helped to keep these fires from entering Flagler County.
- BOCC approved purchase/replacement of the current helicopter (25 years in age) which will be delivered in 2nd quarter of 2024.

Fire/Rescue - Flight Operations

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1105	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	218,539	226,553	218,296	225,306	7,010	
513000	Other Salaries and Wages	0	0	0	30,061	30,061	On-Call Mechanic
514000	Overtime	0	0	0	10,000	10,000	Changed from Exempt to Non-Exempt
52XXXX	Employee Benefits	102,361	106,099	111,878	135,202	23,324	
	Total Personnel Expenditures	320,900	332,652	330,174	400,569	70,395	
531000	Professional Services	140	205	1,495	2,596	1,101	Lifescan & FAA Required Drug Screenings
534006	Other Contracted Services	2,737	1,859	3,460	3,460	0	
540000	Travel/Training	4,912	2,872	6,300	6,300	0	
541001	Devices and Accessories	15	1,815	300	300	0	
541002	Communications Recurring	2,414	3,425	3,696	6,196	2,500	Inflight Tracking & Radio User Fees
541003	Communications Inst/Rep	1,680	0	2,000	2,000	0	
542000	Postage Expense	2,124	1,336	1,400	1,600	200	
543000	Utilities Expense	3,553	4,270	4,560	4,875	315	
544000	Rentals & Leases	26,234	20,221	25,668	36,720	11,052	Hangar Rent, Lease Vehicle
544001	IT Rentals & Leases	0	0	0	1,668	1,668	Radio Rental Fees
545003	Vehicle Insurance	2,242	268	330	336	6	
545004	Property/Casualty Insurance	47,303	51,960	55,000	62,382	7,382	
546001	Building/Equip Repairs	860	4,057	3,100	3,100	0	
546003	Vehicle Repair	59,818	44,131	67,645	59,725	(7,920)	
546004	Maintenance Agreements	43,440	47,396	83,500	87,247	3,747	Flight Support
546006	Small Tools & Equipment	10,590	5,292	3,000	5,000	2,000	
549000	Other Current Charges	0	0	0	280	280	
551000	Office Supplies	104	36	300	1,000	700	
551001	Office Equipment	104	1,914	750	800	50	
552001	Gas, Oil & Lubricants	1,209	5,903	2,500	2,650	150	
552002	Other Operating Expenses	1,972	3,977	1,900	7,900	6,000	
552003	Aviation Oil & Jet Fuel	23,849	50,472	55,000	57,750	2,750	
552005	Clothing & Wearing Apparel	1,216	2,525	1,560	3,825	2,265	
552006	Data Processing Software	260	0	0	0	0	
554001	Publications/Memberships	2,320	2,529	3,200	8,260	5,060	FAA Required Publications/Renewals
555001	Training/Educational Cost	24,618	20,965	32,950	33,410	460	
	Total Operating Expenditures	263,714	277,425	359,614	399,380	39,766	
564000	Machinery and Equipment	0	11,045	0	93,000	93,000	Overhead Hoist
564001	Fleet Equipment & Machinery	0	0	0	1,500,000	1,500,000	Helicopter Purchase
	Total Capital Expenditures	0	11,045	0	1,593,000	1,593,000	
Total Expenditures		584,614	621,122	689,788	2,392,949	1,703,161	Overall Expenditure Increase/Decrease: 246.91%

Description

The County Extension Service is a federal-state-county partnership created in 1914 by the Smith-Lever Act. The Smith-Lever Act provided federal support for land-grant institutions to offer educational programs to enhance the application of useful and practical information beyond their campuses through cooperative extension efforts with states and local communities. The State of Florida has solidified the partnership in Section 1004.37 of the Florida Statutes.

The Flagler County Extension Service provides research-based information and educational programs on topics related to agriculture, horticulture, the environment, marine ecology, consumer sciences, nutrition, food safety and youth development. As a branch of the University of Florida Institute of Food and Agricultural Sciences (UF/IFAS), this expertise is available to all Flagler County residents to help them solve problems and make practical decisions.

By partnering with local government, advisory committees, concerned citizens, commodity groups and the youth of Florida, UF/IFAS Extension creates an important link between the public and research conducted on campus and at 13 research and education centers.



Primary Functions

- ❖ Provide agriculture information and support to growers of vegetable crops, sod production, livestock and forage, and silvaculture
- ❖ Provide education of Florida Friendly Landscaping, water conservation, preservation of natural resources, plant and insect identification and soil and water testing
- ❖ Train and develop Master Gardener volunteers, who educate others and give back to the local community, in the area of horticulture
- ❖ Teach nutrition and wellness, food safety and family economic stability through educational programs
- ❖ Assist youth to develop life skills through the 4-H program, specifically 4-H clubs and projects
- ❖ Educate individuals on the importance of protecting Flagler County’s marine ecology system, including estuaries, watersheds & beaches & promote positive marine practices

Goals FY 2023-2024

- To provide research based educational programs and information related to the University of Florida Institute of Food and Agricultural Sciences (UF/IFAS) statewide initiatives as outlined in the Extension Roadmap 2013-2023. This educational information will empower citizens of Flagler County to make decisions and behavior changes that foster healthy people, a healthy environment, and a healthy economy

(continued on next page)

Strategic Plan Focus Area

- ✓ Economic Vitality
 - Diversify and enhance the tax base to improve the local economy

Strategic Objectives

- ✓ Agricultural producers will adopt best management practices that will improve their product yield while reducing the risk to the environment
- ✓ Agricultural and horticulture pesticide applicators will receive training for licensure and renewal of state regulated pesticide applicator licenses
- ✓ Master Gardener Volunteers will be trained to implement Florida Friendly Landscape principles in the demonstration gardens at the Flagler County Extension office and other community sites
- ✓ Youth will gain basic knowledge and develop competencies in science, technology, engineering and math (STEM) citizenship, leadership and workforce readiness skills as a result of participating in the 4-H Youth Development program
- ✓ Youth and adults will increase their knowledge about the coastal environment and human impacts on coastal areas
- ✓ Youth and adults participating in the Family Nutrition Program will increase their knowledge and report healthy lifestyle behavior changes

Major Initiatives / Highlights

- Increase the sustainability, profitability & competitiveness of agricultural and horticultural enterprises
- Enhance and protect water quality, quantity and supply
- Enhance and conserve Florida’s natural resources and environmental quality
- Educate individuals and families to build healthy lives and achieve social and economic success
- Strengthen urban and rural community resources and economic development
- Prepare youth to be responsible citizens and productive members of the workforce

Ag Extension Services - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures						
Personnel	236,232	177,015	292,839	365,940	73,101	
Operating	28,341	45,939	74,387	75,166	779	
Capital	0	34,906	0	0	0	
Total Expenditures	264,573	222,954	367,226	441,106	73,880	Overall Expenditure Increase/Decrease: 20.12%

Extension Services
7.0 FTE

Ag Extension Services

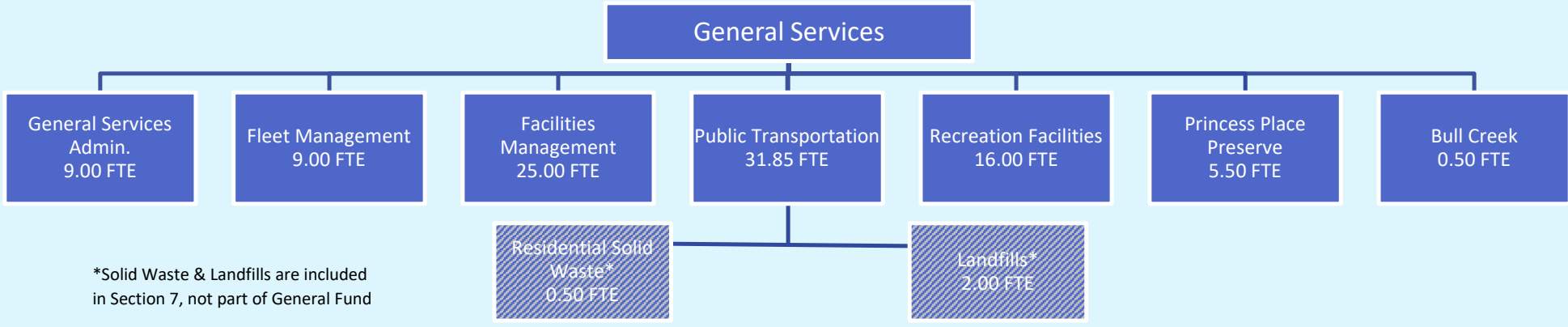
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1200	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+/-	Comments
Expenditures							
537- Conservation and Resource Management							
512000	Regular Salaries	191,519	146,705	224,983	278,283	53,300	7.0 FTE with 5.3% COLA
514000	Overtime	0	0	0	1,000	1,000	Added for Increased Coverage Needed
52XXXX	Employee Benefits	44,713	30,310	67,856	86,657	18,801	
	Total Personnel Expenditures	236,232	177,015	292,839	365,940	73,101	
534006	Other Contracted Services	292	10,072	20,856	20,621	(235)	SEA Grant Position from UF
540000	Travel/Training	186	1,618	2,316	3,750	1,434	Extension Professional Association of FL Conference
541001	Devices and Accessories	0	0	125	125	0	
541002	Communications Recurring	7,091	11,550	10,360	8,928	(1,432)	
542000	Postage Expense	0	300	50	0	(50)	
543000	Utilities Expense	12,468	14,693	17,160	17,280	120	FPL, City of Bunnell Water Services
545003	Vehicle Insurance	494	546	885	672	(213)	
546001	Building/Equipment Repairs	63	0	950	950	0	
546003	Vehicle Repair	612	345	800	1,000	200	
546004	Maintenance Agreements	1,064	1,662	1,750	0	(1,750)	Moved to IT Maintenance Agreements
546006	Small Tools & Equipment	1,891	124	1,100	1,100	0	
546008	IT Maintenance Agreements	0	0	0	1,884	1,884	Copier Maintenance
547000	Printing & Binding	0	0	300	300	0	
549000	Other Current Charges	35	118	70	70	0	
551000	Office Supplies	600	539	1,580	1,986	406	
551001	Office Equipment	0	228	5,959	5,450	(509)	Replacement of Old Furniture
552001	Gas, Oil & Lube	359	427	1,950	1,980	30	
552002	Other Operating Expenses	2,274	3,131	4,323	4,275	(48)	
554001	Publications/Memberships	712	585	1,408	1,415	7	
555001	Training/Educational Cost	0	0	150	150	0	
555002	Conference/Seminar Registration	200	0	2,295	3,230	935	EPAF Annual Conference
	Total Operating Expenditures	28,341	45,939	74,387	75,166	779	
564000	Machinery and Equipment	0	34,906	0	0	0	
	Total Capital Expenditures	0	34,906	0	0	0	
	Total Expenditures	264,573	257,860	367,226	441,106	73,880	Overall Expenditure Increase/Decrease: 20.12%

General Services - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures						
General Services Admin - Personnel	507,672	564,962	763,419	973,899	210,480	
General Services Admin - Operating	13,876	19,307	30,733	27,675	(3,058)	
Fleet Management - Personnel	619,062	628,538	677,131	716,227	39,096	
Fleet Management - Operating	372,743	451,407	117,694	136,967	19,273	
Fleet Management - Capital	8,081	0	5,200	50,000	44,800	
Facilities Management - Personnel	1,493,459	1,348,891	1,688,478	1,899,483	211,005	
Facilities Management - Operating	1,815,505	2,150,383	1,845,713	2,168,113	322,400	
Facilities Management - Capital	111,643	127,012	9,750	120,000	110,250	
GSB - Operating	719,096	699,706	899,068	1,138,758	239,690	
GSB - Capital	45,099	37,753	9,750	25,000	15,250	
Princess Place Eco Cottages - Personnel	16,989	26,783	0	0	0	
Princess Place Eco Cottages - Operating	54,672	54,689	103,950	76,320	(27,630)	
Public Transportation - Personnel	1,414,668	1,464,510	1,792,732	1,972,764	180,032	
Public Transportation - Operating	562,995	622,180	630,772	684,517	53,745	
Recreation Facilities - Personnel	905,279	840,923	1,061,148	1,076,532	15,384	
Recreation Facilities - Operating	803,659	809,116	946,314	1,092,795	146,481	
Recreation Facilities - Capital	13,103	102,788	117,500	0	(117,500)	
Recreation Facilities - Grants & Aids	143,566	169,000	269,000	169,000	(100,000)	
Vessel Registration - Operating	5,587	0	30,000	30,000	0	
Carver Center - Personnel	28,623	28,596	33,075	65,491	32,416	
Carver Center - Grants & Aids	109,757	94,909	97,500	97,500	0	
Bull Creek - Personnel	26,058	43,209	28,148	29,310	1,162	
Bull Creek - Operating	37,360	35,314	43,188	47,541	4,353	
Princess Place - Personnel	123,421	128,931	360,132	386,395	26,263	
Princess Place - Operating	63,855	60,178	127,665	124,140	(3,525)	
Total Expenditures	10,015,828	10,509,086	11,688,060	13,108,427	1,420,367	Overall Expenditure Increase/Decrease: 12.15%



General Services - Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1400	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	368,056	400,151	532,214	665,371	133,157	9.0 FTE with 5.3% COLA & Reorganization
514000	Overtime	888	3,555	4,600	4,600	0	
52XXXX	Employee Benefits	138,728	161,257	226,605	303,928	77,323	
	Total Personnel Expenditures	507,672	564,962	763,419	973,899	210,480	
534006	Other Contracted Services	0	468	0	0	0	
540000	Travel	573	0	620	620	0	
541001	Devices and Accessories	0	274	5,840	150	(5,690)	Devices For New Position in FY22
541002	Communications	1,001	1,281	2,388	2,620	232	5 Phone Lines
542000	Postage Expense	153	138	200	200	0	
544000	Rentals & Leases	524	1,989	1,055	1,000	(55)	Employee Uniforms
545003	Vehicle Insurance	272	300	750	705	(45)	
544000	Other Insurance & Bonds	249	0	0	0	0	
544000	Building/Equipment Repairs	605	0	0	0	0	
546003	Vehicle Repair	1,469	1,500	3,200	2,000	(1,200)	Basic Service 5 Vehicles
546004	Maintenance Agreements	3,009	3,272	2,500	2,580	80	Copier Usage Based on IT Projection
546006	Small Tools & Equipment	21	0	200	325	125	
547000	Printing & Binding	49	27	75	250	175	
548001	Promotional Activities	0	0	500	0	(500)	
551000	Office Supplies	1,885	1,554	4,000	2,500	(1,500)	Based on Actuals
551001	Office Equipment	311	4,048	600	2,000	1,400	
552001	Gas, Oil & Lubricants	2,978	3,945	6,305	6,525	220	
552002	Other Operating Expenses	227	509	200	200	0	
552006	Data Processing Software	0	0	300	0	(300)	
554001	Publications/Memberships	550	0	1,000	500	(500)	Amazon Prime, FGFOA, Rotary, Etc
555001	Training/Educational Cost	0	0	500	3,500	3,000	
555002	Conference/Seminar Regist	0	0	500	2,000	1,500	FGFOA, FAC
	Total Operating Expenditures	13,876	19,307	30,733	27,675	(3,058)	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	521,548	584,269	794,152	1,001,574	207,422	26.12%

Description

The Fleet Management Division provides support to all departments of the County, Flagler County Sheriff’s Office, Flagler Beach, and City of Bunnell, by maintaining and repairing all vehicles and equipment in a timely and cost effective manner.

Types of Equipment Maintained by Fleet Management include:

- Emergency Preparedness – Fire Engines, Ambulances, Mini-pumper Attack Trucks, All-terrain Wildland Firefighting Apparatus/Woods Trucks, Water Tanker Trucks, Ocean Rescue Jet-Ski and ATVs
- Law Enforcement – Marked and Unmarked Units, Marine Patrol Boats, Motorcycles, RV Mobile Command, SWAT Vehicles
- Road Equipment – Excavators, Loaders, Motorgraders, Dozers, Dump Trucks
- Public Transportation – Buses, Passenger Vehicles
- Other Vehicles – Fuel Truck, Passenger Vehicles, Light Duty Trucks, Heavy Duty Trucks, Trailers, Utility Vehicles

Fleet Management Facts

Annually, over 560,000 gallons of fuel are dispensed to the County’s fleet.

The Fleet Management division receives approximately 3,000 service requests and provides maintenance and repairs for 970 County vehicles and pieces of equipment.

Primary Functions

- ❖ Provides repairs and maintenance services for over 700 vehicles and large equipment
- ❖ Provides repairs and maintenance services for 90 pieces of small engine equipment
- ❖ Performs an average of 3,000 fleet service requests annually
- ❖ Performs quarterly preventative maintenance to all County equipment
- ❖ Maintains service records on all County equipment
- ❖ Provides 2,480 on-field service requests for fuel/maintenance annually
- ❖ Prepares specifications for new equipment and vehicle purchases
- ❖ Provides annual safety inspections of all County vehicles and equipment
- ❖ Provides a mobile fuel and service truck 248 days a year (Monday thru Friday, except holidays)

Goals FY 2023-2024

- Maintain vehicles and equipment to promote the safety and comfort of passengers, operators and the public

Strategic Plan Focus Area

- ✓ Growth & Infrastructure
 - Provide quality fundamental infrastructure and assets
 - Preserve and enhance cultural, recreational and leisure activities

Strategic Objectives

- ✓ Conduct basic preventative maintenance services in a timely manner to identify problems and keep equipment in good repair
- ✓ Conduct vehicle repairs in a timely manner and in accordance with industry standards while promoting cost efficiency
- ✓ Maintain vehicles and equipment to maximize the useful life, including the useful life of key components such as tires, brakes, batteries, etc

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Annual Fuel Usage	Gallon	523,596	524,009	525,000	530,000
2. Percentage of Shop Time Spent on Preventative Maintenance	%	52%	55%	55%	60%
3. Percentage of Shop Time Spent on Equipment Repairs	%	48%	45%	45%	40%
4. Percentage of Service Mechanic Time Spent on Generator Maintenance	%	7%	8%	8%	10%
5. Percentage of Service Mechanic Time Spent on Mobile Fuel Delivery & Service	%	93%	92%	92%	90%

Major Initiatives / Highlights

- Fleet Management continues to perform all maintenance and repairs to the Flagler County Sheriff's Office fleet and equipment, as well as maintenance and repairs to the City of Flagler Beach's and City of Bunnell's fleet
- Fleet Management will be upgrading various shop equipment such as refrigerant machines and welders

General Services - Fleet Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1405	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	430,470	437,209	462,093	474,596	12,503	9.0 FTE with 5.3% COLA
514000	Overtime	6,875	6,441	5,500	5,500	0	
52XXXX	Employee Benefits	181,717	184,888	209,538	236,131	26,593	
	Total Personnel Expenditures	619,062	628,538	677,131	716,227	39,096	
531000	Professional Services	0	0	90	0	(90)	
534006	Other Contracted Services	11,019	7,802	13,500	10,000	(3,500)	Disposal of Waste Oil, Tank Cleaning, Fuel Polishing
534010	Governmental Services	2,033	0	0	0	0	
540000	Travel Expenses	62	57	150	150	0	
541001	Devices and Accessories	555	0	500	0	(500)	Based on Actuals
541002	Communications Recurring	2,438	2,704	2,276	5,680	3,404	Cell Phones & Radio User Fees
542000	Postage	0	41	50	50	0	
544000	Rentals & Leases	5,649	5,183	7,370	19,500	12,130	Uniforms, Towels & Lease Vehicle
544001	IT Rentals & Leases	0	0	0	870	870	Radio Rentals
545003	Vehicle Insurance	1,879	2,075	2,208	2,217	9	
546001	Building/Equipment Repairs	12,957	6,133	16,000	10,000	(6,000)	Based on Actuals
546003	Vehicle Repair	292,184	422,869	11,040	30,000	18,960	
546004	Maintenance Agreements	0	0	10,500	13,500	3,000	
546006	Small Tools & Equip	8,986	2,371	16,800	8,000	(8,800)	Based on Actuals
546008	IT Maintenance Agreements	0	0	0	1,500	1,500	Copier
547000	Printing & Binding	0	32	40	0	(40)	
549000	Other Current Charges	0	8	150	50	(100)	
549004	Advertising	0	0	100	100	0	
551000	Office Supplies	290	141	400	300	(100)	
551001	Office Equipment	12	0	500	500	0	
552001	Gas, Oil & Lubricants	30,775	(3,942)	22,620	20,750	(1,870)	
552002	Other Operating Expenses	2,329	4,082	4,000	4,000	0	
552006	Data Processing Software	600	900	7,800	7,800	0	
554001	Publications/Memberships	800	950	800	1,200	400	Based on Actuals
555001	Training/Educational Cost	175	0	800	800	0	Based on Actuals
	Total Operating Expenditures	372,743	451,407	117,694	136,967	19,273	
564000	Equipment	8,081	0	5,200	50,000	44,800	Approved DU for Replacement Lift & Jacks
	Total Capital Expenditures	8,081	0	5,200	50,000	44,800	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	999,886	1,079,945	800,025	903,194	103,169	12.90%

Description

Flagler County Public Transportation (FCPT) is a pre-scheduled, demand-response, para-transit transportation system. Demand for service centers on transportation for employment, education, nonemergency medical transportation, and quality of life trips. Specialized services include general passenger assistance and wheelchair assistance.

FCPT continues to maximize transportation benefits to the general public with focus on elderly persons and persons with disabilities. Elders provide the largest segment of the riders, providing an opportunity to educate and transport seniors in need.

FCPT acts as the Community Transportation Coordinator for Flagler County. In doing so, the County is the sole transportation provider responsible for coordinating and delivering all transportation disadvantaged services within the Flagler County Service Area. This includes determining client eligibility, trip scheduling, service routing, billing, criteria priorities, collecting operating data and preparation of the Annual Operating Report.

In 2015, Flagler County finalized the process of planning the future of public transportation through the creation of the Transportation Development Plan (TDP). This plan is necessary to assess public transportation needs and to prepare for the impact of a change to urbanized area status. In 2013, the Census Bureau published a federal register listing all new and revised urbanized areas. Palm Coast is now part of an urbanized area in combination with Daytona Beach and Port Orange. This opens the door to additional funding through the Section 5307 and block grant funding programs. Completion of the Transportation Development Plan (TDP) will meet the Federal and State planning requirement to enable Flagler County to secure available funding, which may be used to enhance services and add a fixed-route transportation system.

Public Transportation Information

- Provides transportation services to over 1,100 people.
- Average age of customers is 63 years old.
- 25% of customer base are wheelchair clients.
- 72% of riders have City of Palm Coast destinations.
- Provides over 370 trips a day, 24 days a month.
- Operates 33 vehicles (Many are wheelchair-capable).
- Average trip length is over 6 miles.

Primary Functions

- ❖ Provides transportation to doctor appointments for the elderly and disabled population.
- ❖ Provides transportation to work for Transportation Disadvantaged individuals.
- ❖ Provides transportation to dialysis patients both during the week and on weekends.
- ❖ Provides transportation to the Community Services congregate dining site five days a week.
- ❖ Provides transportation to the Community Services Adult Day Care Center five days a week.
- ❖ Provides clients with quality-of-life trips (shopping, religious, etc.).
- ❖ Provides emergency evacuation transportation to shelters during County disasters.
- ❖ Provides safe transportation for disabled individuals.

Goals FY 2023-2024

- Promote and enhance the level of public transit services available in Flagler County while promoting efficient system management and operation.

Strategic Plan Focus Area

- ✓ Public Health and Safety
 - Increase resident awareness of available services

Strategic Objectives

- ✓ Aggressively seek alternative funding to subsidize Public Transportation.
- ✓ Maintain and expand the level of ridership and availability of transportation services.
- ✓ Increase efficiencies in the delivery of transportation services.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Passengers Served	#	7,623	809	874	1,182
2. Total Trips	#	79,478	79,566	82,645	88,962
3. Vehicle Miles Driven	#	512,363	654,934	682,521	718,842
4. Cost per Paratransit Trip	\$	\$16.20	\$16.20	\$16.20	\$16.20
5. Grant Dollars & Other Revenues/Tax Dollars (Percentage %)	%	25/75	25/75	25/75	25/75
6. Tax Dollar Cost/Resident (Ratio)	\$	\$18.00	\$18.00	\$18.00	\$18.00

Major Initiatives / Highlights

- Pursue Federal Transit Administration 5307 grant funding to expand transit services in Flagler County.
- Flagler County has upgraded the transportation software to include a customer portal for easier access to scheduling and interaction in tracking trips and status updates.

General Services - Public Transportation

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1410	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
544- Mass Transit Systems							
512000	Regular Salaries	900,874	889,270	1,130,219	1,238,065	107,846	31.85 FTE with 5.3% COLA
514000	Overtime	48,523	106,006	17,600	17,600	0	
52XXXX	Employee Benefits	465,271	469,234	644,913	717,099	72,186	
	Total Personnel Expenditures	1,414,668	1,464,510	1,792,732	1,972,764	180,032	
531000	Professional Services	9,567	85,413	15,500	82,500	67,000	Section 5307 Grant Submission Guidance
534006	Other Contracted Services	4,960	4,556	18,650	10,550	(8,100)	Based on Actuals
540000	Travel/Training	5,492	3,071	6,000	3,700	(2,300)	
541001	Devices & Accessories	19	0	500	0	(500)	
541002	Communications Recurring	16,789	14,821	19,080	49,270	30,190	Radio User Fees
541003	Communications Installation & Repairs	0	1,050	2,000	1,000	(1,000)	
542000	Postage Expense	329	169	800	250	(550)	
544000	Rentals & Leases	18,454	18,930	21,892	23,760	1,868	Uniforms, & 2 Lease Vehicles
544001	IT Rentals & Leases	0	0	0	10,822	10,822	Radio Rentals
545003	Vehicle Insurance	25,819	30,500	32,000	23,615	(8,385)	
546001	Building/Equip Repairs	8	0	300	300	0	
564003	Vehicle Repair	103,517	125,803	127,500	140,000	12,500	Market Cost on Outside Parts
546004	Maintenance Agreements	23,004	24,273	25,700	0	(25,700)	Moved to IT Maintenance Agreements
546006	Small Tools & Equipment	0	228	300	300	0	
546008	IT Maintenance Agreements	0	0	0	27,900	27,900	Transportation Software & Copier
547000	Printing & Binding	255	106	500	500	0	
549000	Other Current Charges/Oblig	0	751	1,000	4,000	3,000	CDL Cost Increase
549002	Service Awards/Recognition	0	60	0	0	0	
549004	Advertising	410	30	300	300	0	
549008	Write offs / Shortages	100	0	0	0	0	
551000	Office Supplies	460	615	600	600	0	
551001	Office Equipment	2,375	1,353	1,000	1,000	0	
552001	Gas, Oil & Lubricants	192,727	307,735	351,000	297,000	(54,000)	
552002	Other Operating Expenses	1,649	457	4,150	4,150	0	Bus Signage
554001	Publications/Memberships	0	350	0	0	0	
555001	Training/Educational Cost	30	1,357	2,000	2,000	0	
555002	Conference/Seminar Registration	0	550	0	1,000	1,000	
	Total Operating Expenditures	405,964	622,180	630,772	684,517	53,745	
	Total Expenditures	1,820,632	2,086,690	2,423,504	2,657,281	233,777	Overall Expenditure Increase/Decrease: 9.65%

General Services - Public Transportation Grant

General Fund

Fund 1001 Div. 1410	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures							
534010	Other Contracted Services	47,450	0	0	0	0	
551001	Office Equipment	6,950	0	0	0	0	
552006	Data Processing Software	102,631	0	0	0	0	
Total Expenditures		157,031	0	0	0	0	

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.

Beginning in FY22, this grant is budgeted in Fund 1128.

General Services - Public Transportation Grant

General Fund

Fund 1001 Div. 1410	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures							
564000	Equipment	349,135	0	0	0	0	
Total Expenditures		349,135	0	0	0	0	

Description:

Section 5310 Grant

This grant is applied for each December for the following fiscal year. This Federal Grant administered by the Florida Department of Transportation to provide replacement buses for aging buses from the transportation fleet. This grant has a 10% local match.

Beginning in FY22, this grant is budgeted in Fund 1128.

Total Expenditures	2,326,798	2,086,690	2,423,504	2,657,281	233,777	Overall Expenditure Increase/Decrease: 9.65%
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Description

The Facilities Management Division maintains 125 County owned/operated buildings, including the Government Services Building, Justice Center/Courthouse, Sheriff’s Office and Jail Complex, Emergency Operations Center, all fire stations, libraries and other administration buildings. Duties performed at these buildings include preventative and corrective maintenance such as electrical, plumbing, air conditioning, carpentry, painting, grounds care and janitorial work. A computerized work order system records all service activities, creating a service history on each facility to enable planning for future needs.

Effective September 8, 2005, the Flagler County Board of County Commissioners and the School Board of Flagler County entered into an interlocal agreement for the ownership, construction, use and operation of an administrative office facility. The ownership interests of the participants as of the effective date of this agreement are the Board of County Commissioners 55.8% and the School Board 44.2%. The participants share equally all items of operating costs, obligation and liability incurred in connected with the use, equipping, operation, maintenance, repair, removal and replacement of the common areas. Each participant is solely responsible for all cost and expense to occupy, use, furnish, equip, operate, maintain, repair and replace its office space. The operating budget and expense billings for the Government Services Building are prepared and maintained by the General Services Department.

Flagler County Facilities Maintained

- Government Services Building (GSB) – County Offices
- Kim C. Hammond Judicial Center
- Emergency Operations Center
- General Services and Public Works Building
- Employee Health Clinic
- Inmate Facility & Administration
- Sheriff’s Office Headquarters
- Flagler County Public Library
- Stewart Marchman Act Behavioral Healthcare Building
- Health Department
- Agricultural Center
- Cattleman’s Hall
- Social Services Office
- David Siegel Adult Day Care Center
- 7 Fire Stations
- Airport Buildings
- Community Centers
- Other misc. properties owned by Flagler County

Primary Functions

- ❖ Maintain approximately 927,000 square feet of County facilities
- ❖ Maintain 347 air conditioning units, 5 chillers, 39 generators and 12 ice machines
- ❖ Maintain approximately 200 acres of grounds throughout the County
- ❖ Perform in-house and coordinate contractual electrical, plumbing, air conditioning and minor construction for all County facilities
- ❖ Provide remodeling and renovation services for all County facilities
- ❖ Provide facility assessment of all County owned and operated facilities
- ❖ Provide staff support and expertise for capital construction and other County projects
- ❖ Provide long range capital planning services and assist with construction cost estimates for all new County projects

Goals FY 2023-2024

- Maintain and improve a physical environment that is physically viable for its intended purpose, including promoting health, safety, and operation of all county facilities

Strategic Plan Focus Area

- ✓ Growth & Infrastructure
 - Provide quality fundamental infrastructure and assets
 - Preserve and enhance cultural, recreational and leisure activities

Strategic Objectives

- ✓ Plan, design, construct, monitor and complete projects in a timely and cost effective manner
- ✓ Conduct routine inspections and implement maintenance accountability to ensure each facility is being maintained to accepted standards, and identify any building deficiencies along with deferred maintenance issues

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Cost/Square Foot of Buildings Maintained	\$	\$4.06	\$4.62	\$5.17	\$3.26
2. Number of Capital Improvement Projects Completed	#	8	6	6	8
3. Number of General Maintenance Projects Completed	#	8	4	4	6
4. Percentage of Time spent of Preventative Maintenance	%	12%	9%	10%	15%

Major Initiatives / Highlights

- Emergency Operations Center will receive a new 180+mph rated roof.
- The Energy Plant will receive two new cooling towers.
- 22,000 sq ft Nexus Center will be begin construction in government complex.
- Government Services Building will receive an exterior paint restoration.

General Services - Facilities Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1415	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	945,359	868,978	1,085,053	1,190,738	105,685	25.0 FTE with 5.3% COLA
514000	Overtime	79,272	55,492	37,700	37,700	0	
52XXXX	Employee Benefits	468,828	424,421	565,725	671,045	105,320	
	Total Personnel Expenditures	1,493,459	1,348,891	1,688,478	1,899,483	211,005	
531000	Professional Services	51,419	2,818	45,000	65,000	20,000	Testing & Inspections
534006	Other Contracted Services	619,128	690,205	693,122	694,590	1,468	
534010	Governmental Services	1,406	0	0	2,000	2,000	Staff Time
540000	Travel Expenses	0	60	200	150	(50)	Bridge Tolls
541001	Devices and Accessories	133	18	150	150	0	
541002	Communications Recurring	17,027	20,453	12,420	19,296	6,876	Based on Actuals
542000	Postage	122	1	100	100	0	
543000	Utilities Expense	630,897	753,528	421,140	450,000	28,860	FPL Increase
544000	Rentals & Leases	15,893	10,021	17,000	155,000	138,000	Uniforms, Equipment, & Truck Leases
545003	Vehicle Insurance	10,255	12,137	10,330	12,117	1,787	
545004	Property/Casualty Insurance	33,196	36,423	33,200	48,274	15,074	Historic Courthouse
546001	Building/Equipment Repairs	220,927	303,540	288,218	350,000	61,782	Based on Actuals
546003	Vehicle Repair	25,791	61,019	40,000	34,800	(5,200)	
546004	Maintenance Agreements	39,280	32,643	54,800	53,631	(1,169)	
546006	Small Tools & Equipment	29,557	23,359	36,000	36,000	0	
546008	IT Maintenance Agreements	0	0	0	6,200	6,200	X-ray & UPS Maintenance
547000	Printing & Binding	148	0	200	200	0	
549000	Other Current Charges	5,097	50,126	4,750	60,000	55,250	Based on Actuals
549003	Landfill Tipping Fees	4,430	3,939	15,000	15,000	0	
549004	Advertising	108	0	100	100	0	
551000	Office Supplies	1,571	741	1,200	1,200	0	
551001	Office Equipment	553	803	4,000	2,000	(2,000)	Based on Actuals
552001	Gas, Oil & Lubricants	56,973	94,719	85,683	80,805	(4,878)	
552002	Other Operating Expenses	50,874	51,943	79,000	79,000	0	
552005	Clothing & Wearing Apparel	18	48	300	500	200	
552006	Data Processing Software	0	0	1,500	0	(1,500)	Based on Actuals
554001	Publications and Memberships	43	189	500	200	(300)	
555001	Training/Conference	659	1,648	1,800	1,800	0	
	Total Operating Expenditures	1,815,505	2,150,383	1,845,713	2,168,113	322,400	
563000	Improvements other than Buildings	0	38,810	0	0	0	
564000	Equipment	111,643	88,202	9,750	120,000	110,250	Water Pump, VFD Rep. 50%, & Rolling Stock Bobcat
	Total Capital Expenditures	111,643	127,012	9,750	120,000	110,250	
	Total Expenditures	3,420,607	3,626,286	3,543,941	4,187,596	643,655	Overall Expenditure Increase/Decrease: 18.16%

General Services - Government Services Building (GSB)

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes					
Div. 1416	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments				
Expenditures											
519- Other General Governmental Services											
534006	Other Contracted Services	186,690	185,814	192,500	183,771	(8,729)	Janitorial & Landscaping				
534013	IT Other Contracted Services	0	0	0	700	700					
541001	Communications Devices & Acces	0	18,393	0	0	0					
541002	Communications Recurring	0	0	700	600	(100)					
541003	Communications Install/Repair	0	2,000	0	0	0					
543000	Utilities Expense	265,204	316,721	303,900	315,696	11,796	Based on Actuals				
544000	Rentals & Leases	0	2,742	5,000	5,000	0					
545004	Property/Casualty Insurance	152,547	0	180,000	332,678	152,678	Increased Based on Insurance Estimate				
546001	Building/Equipment Repairs	32,208	77,670	123,518	194,718	71,200	Elevator & HVAC Repairs, Chiller Maintenance				
546004	Maintenance Agreements	48,794	51,159	72,395	70,740	(1,655)					
546006	Small Tools & Equipment	1	75	400	400	0					
546009	IT Bldg/Equip Repairs	0	0	0	13,800	13,800	Fire Alarm & Security System Repairs				
549000	Other Current Charges/Oblig	225	1,563	255	255	0					
551001	Office Equipment	18,244	34,682	2,000	0	(2,000)	Moved to IT Office Equipment				
551003	IT Office Equipment	0	0	0	2,000	2,000					
552001	Gas, Oil & Lubricants	1,219	0	1,400	1,400	0					
552002	Other Operating Expenses	11,321	8,888	17,000	17,000	0	Cleaning Supplies, HVAC Filters, Mulch, Plants, Etc.				
552006	Data Processing Software	2,643	0	0	0	0					
Total Operating Expenditures		719,096	699,706	899,068	1,138,758	239,690					
562000	Buildings	6,114	0	0	0	0					
564000	Equipment	38,985	37,753	9,750	25,000	15,250	Water Secondary Pump, & VFD Replacement				
Total Capital Expenditures		45,099	37,753	9,750	25,000	15,250					
Total Expenditures						764,195	737,460	908,818	1,163,758	254,940	28.05%
Overall Expenditure Increase/Decrease:											

Description

The Flagler County Parks and Recreation Division provides exceptional services and facilities essential to enhancing the quality of life of all Flagler County citizens while preserving natural and historic areas.

The Parks and Recreation Division concentrates on optimizing those leisure activities that directly contributes to the overall happiness, well-being, and quality of life in Flagler County. Parks and Recreation strives to provide opportunities, within the constraints of available resources, for quality parks, sports programs, natural preserves, facilities, and services. Specific activities and attractions include nature walks, historic sites, a museum, boating, fishing, camping, observing wildlife in its natural habitat or direct participation in more active recreational sports activities (courts, ball fields, etc.).

The division works in cooperation with other organizations and agencies, such as the St. Johns River Water Management District, Florida Department of Environmental Protection, Flagler Audubon Society and the Florida Fish and Wildlife Conservation Commission to protect and promote our precious natural resources.

Primary Functions

- ❖ Maintains and manages approximately 6,400 acres of park land and preserves, protecting valuable pristine land and wildlife
- ❖ Maintains seven boat ramps and three canoe/kayak launches
- ❖ Maintains approximately 71,000 square feet of wooden boardwalks and docks which promote fishing, hiking, and wildlife observation
- ❖ Maintains approximately 50 +/- miles of trails (13 miles of equestrian trails, 37 miles hiking/biking trails) which meander through diverse terrain
- ❖ Management of a central Reservation System whereby residents and guests request and schedule use of County park facilities for special events
- ❖ Provides approximately 9,100 historical and informational tours annually of the Princess Place Lodge
- ❖ Contributes and supports local events such as the Creekside Festival and Native American Festival at Princess Place Preserve & the County Youth Fair & Cracker Day at the Flagler County Recreation Area
- ❖ Performs in-house services, such as custodial, building maintenance and ground maintenance of all County park facilities
- ❖ Provides annual facilities assessments of all County parks

Goals FY 2023-2024

Parks and Recreation Facilities

- Bay Drive
- Betty Steflik Memorial Preserve
- Bing’s Landing
- Bull Creek Campground
- Carver Center
- Community Centers – Espanola, Hammock, Haw Creek, Hidden Trails, Pelicer, St. Johns Park
- Flagler County Recreation Complex - Fairgrounds, Civic Arena, Ball Fields, and Cattleman’s Hall
- Graham Swamp
- Haw Creek Preserve
- Herschel C. King, Sr. Park
- Hidden Trails Park
- Jungle Hut Road Park
- Lake Disston Boat Launch
- Lehigh Trail
- Malacompra Community Park
- Moody Boat Launch
- Old Dixie Park
- Old Salt Road / 16th Road Park
- Princess Place Preserve
- River to Sea Preserve
- Shell Bluff
- Varn Park
- Wadsworth Park

- Continue to provide and enhance the experience of our visitors to our parks, preserves and recreational facilities

Strategic Plan Focus Area

- ✓ Growth & Infrastructure
 - Provide quality fundamental infrastructure and assets
 - Protect and manage natural resources
 - Preserve and enhance cultural, recreational and leisure activities

Strategic Objectives

- ✓ Evaluate and maintain, repair or replace existing facilities to address the needs of all residents
- ✓ Increase park facility usage and rentals thru online park reservation system
- ✓ Provide recreational facilities and programs that address the needs of the community

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Acres of County Park/1,000 residents	Acres	66	56	56	53
2. Maintenance Cost/Acres of County Parks	Dollars	\$314.56	\$291.83	\$300.00	\$320.00
3. Number of Park Facility Rentals	#	3,040	2,851	3,000	3,000
4. Number of Capital Improvement Projects Completed	#	5	4	5	6

Major Initiatives / Highlights

- Flagler County Parks & Recreation organized their 7th Annual Native American Festival at Princess Place Preserve
- Flagler County continues to support active recreation programs such as, Flagler Baseball, Pop-Warner Football, Flagler Youth Soccer, Men’s Softball, Co-Ed Softball, and Flagler F.A.S.T Softball through a partnership with strong volunteer groups
- Flagler County trails system will be interconnected from Colbert Ave to US1 with the new pedestrian bridge on SR100

General Services - Recreation Facilities

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1440	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	586,459	544,220	683,863	673,755	(10,108)	16.0 FTE with 5.3% COLA
514000	Overtime	34,209	39,462	10,600	10,600	0	
52XXXX	Employee Benefits	284,611	257,240	366,685	392,177	25,492	
Total Personnel Expenditures		905,279	840,923	1,061,148	1,076,532	15,384	
531000	Professional Services	2,500	45	0	2,500	2,500	Future Design
534006	Other Contracted Services	230,945	257,731	226,400	276,122	49,722	Grounds Maintenance, Turf Treatment, Custodial
534010	Governmental Services	592	0	2,000	2,000	0	Road & Bridge Staff Time
540000	Travel/Training	200	20	200	200	0	Toll Bridge
541001	Devices and Accessories	2,017	91	500	620	120	
541002	Communications Recurring	16,169	11,610	13,500	26,510	13,010	Cell Phones & Radio User Fees
541003	Communications Instl/Repairs	0	0	300	0	(300)	
542000	Postage	55	191	150	200	50	
543000	Utilities Expense	139,184	157,736	172,555	178,509	5,954	
544000	Rentals & Leases	23,930	22,022	27,239	119,788	92,549	Knight Jon Boy, Uniforms, & Truck Leases
544001	IT Rentals & Leases	0	0	0	2,659	2,659	Radio Rentals
545003	Vehicle Insurance	9,412	10,068	9,450	11,229	1,779	
546001	Bldg/Equipment Repairs	70,591	74,175	121,800	138,000	16,200	Additonal Repairs & Increased Material Costs
546003	Vehicle Repair	42,341	49,306	55,000	57,700	2,700	
546004	Maintenance Agreements	823	520	0	0	0	
546006	Small Tools & Equipment	32,671	14,633	21,000	21,000	0	
547000	Printing & Binding	67	860	2,100	2,000	(100)	Trail Brochures
548001	Promotional Activities	0	0	400	2,000	1,600	
549000	Other Current Charges	10,984	10,493	10,000	6,586	(3,414)	
549003	Landfill Tipping Fees	6,344	6,477	10,000	10,000	0	
549004	Advertising	0	424	1,500	500	(1,000)	
549008	Write Offs/Shortages	5,226	(200)	0	0	0	
549020	IT Oth Curr Chgs & Obligations	0	0	0	8,630	8,630	Moved from Other Current Charges
551000	Office Supplies	1,245	780	400	1,000	600	
551001	Office Equipment	15,045	80	250	400	150	
552001	Gas, Oil & Lubricants	51,631	66,821	85,020	75,992	(9,028)	
552002	Other Operating Expenses	112,279	92,263	135,000	135,000	0	Turf Supplies, Park Grounds Supplies, & Signs
552005	Clothing & Wearing Apparel	222	556	250	750	500	
552006	Data Processing Software	29,148	9,855	20,000	0	(20,000)	Moved to Publications
554001	Publications/Memberships	0	30	400	12,000	11,600	Previously in Data Processing Software
555001	Training/Educational Cost	40	824	900	900	0	

(continued on next page)

General Services - Recreation Facilities

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1440	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures (continued)							
574- Special Events							
534006	Other Contracted Services	0	19,750	18,000	0	(18,000)	Native American Festival New Agreement
547000	Printing & Binding	0	415	1,000	0	(1,000)	
548001	Promotional Activities	0	1,425	0	0	0	
549000	Other Current Charges	0	117	2,300	0	(2,300)	
549004	Advertising	0	0	2,100	0	(2,100)	
552002	Other Operating Expenses	0	0	6,600	0	(6,600)	
	Total Operating Expenditures	803,659	809,116	946,314	1,092,795	146,481	
572- Parks and Recreation							
564000	Equipment	13,103	102,788	117,500	0	(117,500)	Rolling Stock Now Being Leased
	Total Capital Expenditures	13,103	102,788	117,500	0	(117,500)	
581001	Aid/Contribution - School Board	143,566	169,000	269,000	169,000	(100,000)	Youth Center per ILA
	Total Grant & Aid Expenditures	143,566	169,000	269,000	169,000	(100,000)	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	1,865,607	1,921,827	2,393,962	2,338,327	(55,635)	-2.32%

General Services - Vessel Registration

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1441	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
546001	Building/Equipment Repairs	5,587	0	30,000	30,000	0	General Repairs
	Total Operating Expenditures	5,587	0	30,000	30,000	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	5,587	0	30,000	30,000	0	0.00%

General Services - Carver Center

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1442	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
534006	Other Contracted Services	539	458	575	22,171	21,596	Janitorial Previously in Facilities
534013	IT Other Contracted Services	0	0	0	120	120	Security Monitoring
543000	Utilities Expense	28,084	27,638	29,000	40,000	11,000	Additional Wing
546001	Building/Equipment Repairs	0	500	2,000	2,000	0	
546006	Small Tools & Equipment	0	0	500	500	0	
552002	Other Operating Expenses	0	0	1,000	700	(300)	
	Total Operating Expenditures	28,623	28,596	33,075	65,491	32,416	
581001	Grants/Aids/Contributions	109,757	94,909	97,500	97,500	0	Staffing per ILA
	Total Grant & Aid Expenditures	109,757	94,909	97,500	97,500	0	
	Total Expenditures	138,380	123,505	130,575	162,991	32,416	Overall Expenditure Increase/Decrease: 24.83%

General Services - Bull Creek Fish Camp

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1443	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	17,716	26,479	17,254	17,243	(11)	0.50 FTE with 5.3% COLA
514000	Overtime	1,554	2,605	700	700	0	
52XXXX	Employee Benefits	6,788	14,124	10,194	11,367	1,173	
	Total Personnel Expenditures	26,058	43,209	28,148	29,310	1,162	
534006	Other Contracted Services	12,776	17,699	15,188	17,801	2,613	Pest Control, Water Quality Testing, Septic Tank Cleaning
541002	Communications Recurring	1,072	1,349	1,400	1,400	0	
543000	Utilities Expense	12,346	10,716	8,500	11,000	2,500	
544000	Rentals & Leases	264	269	350	240	(110)	Uniforms
546001	Building/Equipment Repairs	7,083	1,351	9,000	9,000	0	
546006	Small Tools & Equipment	0	0	500	50	(450)	Based on Actuals
547000	Printing & Binding	0	60	300	100	(200)	Based on Actuals
548001	Promotional Activities	0	0	500	0	(500)	Based on Actuals
549000	Other Current Charges/Oblig	3,752	3,380	3,450	3,450	0	Boat Slips, Permits, Water/Sewage Treatment
549008	Write Offs/Shortages	0	60	0	0	0	
552002	Other Operating Expenses	67	430	4,000	4,500	500	
	Total Operating Expenditures	37,360	35,314	43,188	47,541	4,353	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	63,418	78,522	71,336	76,851	5,515	7.73%

General Services - Princess Place

General Fund

Fund 1001 Div. 1444	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	78,214	78,284	230,662	246,791	16,129	5.50 FTE with 5.3% COLA
514000	Overtime	7,710	8,174	4,300	3,500	(800)	
52XXXX	Employee Benefits	37,497	42,473	125,170	136,104	10,934	
	Total Personnel Expenditures	123,421	128,931	360,132	386,395	26,263	
534006	Other Contracted Services	19,346	16,501	15,880	17,074	1,194	Pest Control, Septic Tank Services, Tree & Stump Removal
534010	Governmental Services	1,469	0	0	0	0	
541002	Communications Recurring	0	2,099	2,730	2,736	6	
543000	Utilities Expense	8,353	9,181	11,100	11,100	0	
544000	Rentals & Leases	7,347	6,774	7,080	7,080	0	Uniforms & Portable Toilet
546001	Building/Equipment Repairs	15,997	18,437	75,000	70,000	(5,000)	
546003	Vehicle Repair	278	1,023	1,200	1,200	0	
546004	Maintenance Agreements	77	0	75	0	(75)	
546006	Small Tools & Equipment	4,533	2,025	4,500	4,500	0	
547000	Printing & Binding	1,326	210	2,000	2,000	0	Trail Maps, Brochures, & Signs
549000	Other Current Chrgs/Oblig	141	181	0	200	200	Based on Actuals
551000	Office Supplies	375	29	400	400	0	
551001	Office Equipment	449	0	150	150	0	
552001	Gas, oil & Lubricants	5	0	0	50	50	Based on Actuals
552002	Other Operating Expenses	3,965	3,656	7,500	7,500	0	Cleaning Supplies, Sod, & Shell Materials
552005	Clothing & Wearing Apparel	194	62	50	150	100	
	Total Operating Expenditures	63,855	60,178	127,665	124,140	(3,525)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		187,276	189,109	487,797	510,535	22,738	4.66%

General Services - Princess Place Eco-Cottages

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1445	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	9,802	14,824	0	0	0	Moved Position to Princess Place
514000	Overtime	1,671	3,605	0	0	0	
52XXXX	Employee Benefits	5,516	8,353	0	0	0	
	Total Personnel Expenditures	16,989	26,783	0	0	0	
541001	Communications Devices & Acces	0	29	0	0	0	
534006	Other Contracted Services	23,823	24,403	62,950	30,000	(32,950)	Pest Control, Janitorial, & Laundry
541002	Communications Recurring	7,631	7,864	6,600	7,920	1,320	Based on Actuals
541003	Communications Install/Repair	0	0	200	0	(200)	Based on Actuals
543000	Utilities Expense	3,598	4,980	5,500	5,000	(500)	
546001	Building/Equipment Repairs	1,414	509	4,000	4,000	0	
546006	Small Tools & Equipt	75	110	0	200	200	
549000	Other Current Charges/Obligations	15,654	14,938	7,200	23,200	16,000	Reservation and Transaction Fees
549004	Advertising	0	0	1,000	0	(1,000)	Based on Actuals
552002	Other Operating Expenses	2,477	1,857	16,500	6,000	(10,500)	Cleaning Supplies, Linens, Dishes, Sales & Bed Tax
	Total Operating Expenditures	54,672	54,689	103,950	76,320	(27,630)	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	71,661	81,472	103,950	76,320	(27,630)	-26.58%

Non-Departmental - Summary

General Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures						
Pooled Expenditures - Personnel	13,092	0	0	0	0	
Pooled Expenditures - Operating	1,677,618	1,495,694	2,646,727	2,831,672	184,945	
Pooled Expenditures - Grants & Aids	830,776	846,034	878,515	985,660	107,145	
Pooled Expenditures - Debt Service	1,041,536	85,000	85,000	335,000	250,000	
Tax Increment Value	1,586,243	1,766,956	2,001,500	2,264,479	262,979	
Value Adjustment Board - Operating	6,157	7,342	10,350	10,350	0	
Interfund Transfers	2,812,422	7,089,251	5,035,730	15,704,372	10,668,642	
Medical Examiner - Operating	424,234	511,304	510,000	595,000	85,000	
Medical Examiner - Grants & Aids	24,687	26,658	27,000	27,000	0	
Reserves	0	0	26,542,505	23,759,218	(2,783,287)	
General Liability Insurance	904,770	1,097,194	1,265,000	915,218	(349,782)	
FCSO Expenditures	0	0	2,011,790	1,985,020	(26,770)	
Law Enforcement Education	0	0	56,537	58,364	1,827	
Capital Improvements	325,490	0	0	0	0	
Total Expenditures	9,647,025	12,925,433	41,070,654	49,471,353	8,400,699	Overall Expenditure Increase/Decrease: 20.45%

Pooled Expenditures

General Fund

Fund 1001 Div. 4900	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
519- Other General Governmental Services							
525000	Unemployment Compensation Expense	13,092	0	0	0	0	Moved to Human Resources
	Total Personnel Expenditures	13,092	0	0	0	0	
513- Financial and Administrative							
531000	Professional Services	26,621	28,000	28,000	34,000	6,000	Investment Advisory Fees, Wells Custodian Fee
532000	CPA Fees	180,500	215,000	215,000	224,000	9,000	
534006	Other Contracted Services	0	18,000	30,500	0	(30,500)	PA Charges, Indirect Cost Study
541002	Communications Recurring	0	1,500	1,000	0	(1,000)	
541003	Communications Inst/Repair	4,124	0	0	0	0	
542000	Postage	0	47,500	47,500	47,500	0	PA \$33K/TC \$14.5K
549000	Other Current Charges	10,000	1,000	1,001,000	1,000,000	(1,000)	Strategic Plan Initiatives
519- Other General Governmental Services							
534012	Taxes & Assessments	41,334	0	0	0	0	Assessments for County Owned Tax Certificates
534006	Other Contracted Services	0	0	0	17,500	17,500	
541002	Communications Recurring	35,648	114,496	240,000	116,800	(123,200)	Internet - Co,SOE,Tax Coll,FCSO, Local Phone Svc - SOE
543000	Utilities Expense	5,689	0	0	0	0	Transferred to General Services - Facilities
546003	Vehicle Repair	16,911	22,000	25,000	20,000	(5,000)	City of Flagler Beach Repairs Offset by Revenue
549018	Employee Educational Reimbursement	19,686	0	0	0	0	Moved to Human Resources
549004	Advertising	3,876	500	2,000	2,000	0	Public Notice Regarding Outstanding Checks
549005	Bank Analysis Fees	32,945	28,000	35,000	35,000	0	Percentage Based on Amount of Transactions
552001	Gas, Oil & Lubricants	521,531	500,000	750,000	750,000	0	Fuel Purchases to O/S Agencies (Sheriff)-Offset by Rev.
554000	Books, Publ, Subsript & Mmbshp	0	0	0	3,600	3,600	
554002	Membership - NEFRC	44,080	0	0	0	0	Moved to BOCC Budget
521- Law Enforcement							
541002	Communications Recurring	67,716	78,192	0	0	0	FCSO Radio Rental Moved
544000	Rentals & Leases	200,438	200,439	0	0	0	FCSO Radio Rental Moved
523- Detention and/or Correction							
531003	Medical Services - Prisoner	238,710	200,000	230,000	500,000	270,000	Inmate Medical Services
525- Emergency and Disaster Relief Services							
541002	Communications Recurring	7,260	7,920	8,580	48,125	39,545	User Fees for Go Kits
544000	Rentals and Leases	33,147	33,147	33,147	0	(33,147)	Moved to IT Rentals and Leases
544001	IT Rentals and Leases	0	0	0	33,147	33,147	Radio Rentals for Go Kits
549000	Other Current Charges	186,994	0	0	0	0	Repayment of FEMA Reimbursements
559- Other Economic Environment							
534006	Other Contracted Services	408	0	0	0	0	Billboard License Renewal & Permit Fees
	Total Operating Expenditures	1,677,618	1,495,694	2,646,727	2,831,672	184,945	

(continued on next page)

Pooled Expenditures

General Fund

Fund 1001 Div. 4900	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures (continued)							
519- Other General Governmental Services							
582005	RSVP - Social Services	25,000	0	0	0	0	Flagler Volunteer Services - Moved to Human Services
522- Fire Control							
581008	Division of Forestry	18,472	0	0	0	0	Fire Control Assessment - Moved to Land Management
562- Health Services							
581005	Aid to Health Department	275,000	275,000	275,000	275,000	0	
583012	Flagler Humane Society	224,505	236,884	276,000	284,280	8,280	Estimated Contract Increase
572- Parks and Recreation							
581006	Aid to Flagler Beach - Lifeguards	82,500	84,150	95,975	98,645	2,670	Estimated CPI Increase
590- Proprietary - Other Non-Operating Disbursements							
581001	Aid to School Board - Driver Education	0	30,000	30,000	30,000	0	Dori Slosberg
689- Other Circuit Court- Juvenile							
581003	Juvenile Justice - Detention	205,299	220,000	201,540	297,735	96,195	Juvenile Detention Svcs - Increase Based on State FY
	Total Grant and Aid Expenditures	830,776	846,034	878,515	985,660	107,145	
517- Debt Service Payments							
571001	Principal	1,033,000	0	0	250,000	250,000	Helicopter Future Debt Service Payment
572002	Interest	2,822	60,000	60,000	60,000	0	Tax Anticipation Note
573000	Other Debt Service Cost	5,714	25,000	25,000	25,000	0	Tax Anticipation Note - Admin Fees
	Total Debt Service	1,041,536	85,000	85,000	335,000	250,000	
	Total Expenditures	3,563,022	2,426,728	3,610,242	4,152,332	542,090	Overall Expenditure Increase/Decrease: 15.02%

Tax Increment Financing

General Fund

Fund 1001 Div. 4901	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures							
519- Other General Government							
581010	City of Flagler Beach CRA	198,309	222,039	272,242	312,829	40,587	
581011	City of Palm Coast CRA	1,349,990	1,501,980	1,679,958	1,872,071	192,113	
581014	Town of Marineland CRA	37,944	42,937	49,300	52,823	3,523	
581028	City of Bunnell - CRA	0	0	0	26,756	26,756	
Total Grant and Aid Expenditures		1,586,243	1,766,956	2,001,500	2,264,479	262,979	
						Overall Expenditure Increase/Decrease:	
Total Tax Increment Financing Expenditures		1,586,243	1,766,956	2,001,500	2,264,479	262,979	13.14%

1. Flagler Beach CRA

Description	Amount
Current Year (2023) Certified Taxable Value	\$ 65,680,786
Base Year (2001) Taxable Value	- \$ 24,154,210
	<u>41,526,576</u>
Tax Increment Value (difference divided by 1000)	41,527
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 39,450
Multiplied by est. FY 23-24 County Millage Rate (Mills)	<u>7.9297</u>
Estimated FY 23-24 TIF Payment	\$ 312,829

3. Town of Marineland CRA

Description	Amount
Current Year (2023) Certified Taxable Value	\$ 12,225,377
Base Year (2002) Taxable Value	- \$ 5,213,466
	<u>7,011,911</u>
Tax Increment Value (difference divided by 1000)	7,012
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 6,661
Multiplied by est. FY 23-24 County Millage Rate (Mills)	<u>7.9297</u>
Estimated FY 23-24 TIF Payment	\$ 52,823

2. City of Palm Coast CRA

Description	Amount
Current Year (2023) Certified Taxable Value	\$ 288,599,914
Base Year (2003) Taxable Value	- \$ 40,091,077
	<u>248,508,837</u>
Tax Increment Value (difference divided by 1000)	248,509
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 236,083
Multiplied by est. FY 23-24 County Millage Rate (Mills)	<u>7.9297</u>
Estimated FY 23-24 TIF Payment	\$ 1,872,071

4. City of Bunnell CRA

Description	Amount
Current Year (2023) Certified Taxable Value	\$ 71,985,629
Base Year (2006) Taxable Value	- \$ 68,433,905
	<u>3,551,724</u>
Tax Increment Value (difference divided by 1000)	3,552
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 3,374
Multiplied by est. FY 23-24 County Millage Rate (Mills)	<u>7.9297</u>
Estimated FY 23-24 TIF Payment	\$ 26,756

Value Adjustment Board

General Fund

Fund 1001 Div. 4902	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
513 - Financial and Administrative							
531000	Professional Services	6,157	7,342	8,300	8,300	0	Outside Legal Counsel for VAB
542000	Postage Expense	0	0	50	50	0	
549004	Advertising	0	0	2,000	2,000	0	
	Total Operating Expenditures	6,157	7,342	10,350	10,350	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	6,157	7,342	10,350	10,350	0	0.00%

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.

Interfund Transfers

General Fund

Fund 1001 Div. 4903	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
581- Inter-Fund Transfers Out							
591008	Fund 1105 (Legal Aid)	29,324	27,074	24,424	26,549	2,125	Subsidy for Legal Aid Fund
591008	Fund 1112 (Constitutional Gas Tax)	0	0	0	1,014,660	1,014,660	Local Match for Old Haw Creek Rd
591008	Fund 1115 (IT Replacement)	0	0	0	335,556	335,556	New Fund
591008	Fund 1128 (Grants)	16,042	100,846	0	49,500	49,500	5307 Grant Local Match
591008	Fund 1143 (SHIP)	68,232	0	0	0	0	SHIP Personnel
591008	Fund 1182 (Public Safety Comm. Network)	350,000	700,000	2,000,000	812,930	(1,187,070)	Transfer to Public Safety Comm. Network
591008	Fund 1187 (Capital Preservation)	0	748,500	605,500	949,000	343,500	Capital Preservation Projects
591008	Fund 1197 (Drug Court)	102,863	78,021	133,753	168,016	34,263	Subsidy for Court Innovations
591008	Fund 1198 (Teen Court)	0	50,494	46,645	45,767	(878)	Subsidy for Teen Court Program
591008	Fund 1214 (Bond-Txb Sp Asmt S2018B)	0	660,524	0	0	0	
591008	Fund 1215 (New FCSO Ops)	10,000	323,792	1,405,908	1,827,421	421,513	New Sheriffs Office Ops Center Debt Service
591008	Fund 1316 (CIP)	0	4,100,000	400,000	9,890,000	9,490,000	New Construction Projects
591008	Fund 1316 (CIP)	0	300,000	419,500	197,500	(222,000)	Technology Projects
591008	Fund 1404 (Beverly Beach)	1,700,000	0	0	0	0	Formally Recognize Interfund Loan to Fund 1404
591008	Fund 1402 (Landfill)	0	0	0	137,473	137,473	
591008	Fund 1501 (Health Insurance)	535,961	0	0	0	0	
591008	Fund 1502 (Risk Fund)	0	0	0	250,000	250,000	New Fund
Total Interfund Transfers		2,812,422	7,089,251	5,035,730	15,704,372	10,668,642	
							Overall Expenditure Increase/Decrease:
Total Expenditures		2,812,422	7,089,251	5,035,730	15,704,372	10,668,642	211.86%

Medical Examiner

General Fund

Fund 1001 Div. 4905	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures							
527- Medical Examiners							
531004	Medical Examiner Expense	396,165	457,754	470,000	535,000	65,000	Est. 5% Increase from FY 23 Actual Contract Amount
534007	Medical Examiner Transport	28,069	53,550	40,000	60,000	20,000	New Contract in FY 21
	Total Operating Expenditures	424,234	511,304	510,000	595,000	85,000	
581002	Medical Examiner Building	24,687	26,658	27,000	27,000	0	
	Total Grant and Aid Expenditures	24,687	26,658	27,000	27,000	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		448,921	537,961	537,000	622,000	85,000	15.83%

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.

Reserves

General Fund

Fund 1001 Div. 5000	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Reserves							
598010	Reserve for Contingency	0	0	5,609,769	5,920,501	310,732	5% of Operating Revenues for Fund Balance
598020	Reserve for Designated Future Use	0	0	18,025,916	16,749,894	(1,276,022)	2/12 ^{ths} (Approx. \$10.7 Million in Interfund Loans)
598030	Reserve for Personnel Services	0	0	200,000	200,000	0	
598066	Library Palm Coast Branch	0	0	200,712	200,712	0	
598040	Vessel Registration	0	0	139,428	169,427	29,999	
598050	Library Passport Reserve	0	0	191,823	731	(191,092)	Nexus Center
598050	Solid Waste Debt Retirement	0	0	225,000	0	(225,000)	Reserve Requirement Lifted
598050	River Club - 1st Amendment - Land	0	0	16,959	16,959	0	DRI Fees
598050	River Club - 2nd Amendment	0	0	595	595	0	DRI Fees
598050	Plantation Bay Amendment	0	0	9,661	9,661	0	DRI Fees
598050	Matanzas Shore DRI Amendment	0	0	2,694	2,694	0	DRI Fees
598050	Fire EMS Facility PC Plant	0	0	240,902	240,902	0	
598050	Reserve - Fire Service Flagler Polo	0	0	12,320	12,320	0	
598050	Grand Haven DRI Amendment	0	0	677	677	0	DRI Fees
598050	Harbor View	0	0	24,265	24,265	0	
598050	Bulow Plantation DRI	0	0	8,075	8,075	0	DRI Fees
598050	Matanzas Shore	0	0	5,709	5,709	0	
598050	Reserve for Future Capital O/L	0	0	128,000	196,096	68,096	Historic Courthouse HVAC/Roof Replacement
598060	Reserve for Helicopter Replacement	0	0	1,500,000	0	(1,500,000)	Helicopter Replacement Estimated for FY 23
Total Reserves		0	0	26,542,505	23,759,218	(2,783,287)	
							Overall Expenditure Increase/Decrease:
Total Reserves		0	0	26,542,505	23,759,218	(2,783,287)	-10.49%

Capital Improvements

General Fund

Fund 1001 Dept. xxxxx	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
	Facilities Heating & A/C Replacement	28,352	0	0	0	0	
	Facilities Roof Replacement	17,307	0	0	0	0	
	Land Management Facility Improvements	15,912	0	0	0	0	
	FCSO Palm Coast District Office	248,721	0	0	0	0	
	Sheriff's Qualification Range	1,425	0	0	0	0	
	Land & Perm Easemts	3,889	0	0	0	0	
	Total Dept. 6000 Expenditures	315,606	0	0	0	0	
	Wadsworth Improvements	34	0	0	0	0	
	Total Dept. 6010 Expenditures	34	0	0	0	0	
	Inmate Facility Generator	9,850	0	0	0	0	
	Total Dept. 8635 Expenditures	9,850	0	0	0	0	
	Total Expenditures	325,490	0	0	0	0	Overall Expenditure Increase/Decrease 0.00%

Description:

All expenditures moved to Funds 1187 & 1316 in FY 21-22.

Insurance

General Fund

Fund 1001 Div. 7000	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
519- Other General Governmental Services							
545001	General Liability Insurance	228,940	211,238	257,000	168,153	(88,847)	General Liability, FSSIP, Tank Liability
545002	Workers Comp Claims Exp	10,000	0	38,500	35,000	(3,500)	
545003	Vehicle Insurance	0	847	0	0	0	
545004	Property/Casualty Insurance	543,191	765,225	825,000	579,619	(245,381)	Portion of Budget Now in Facilities, GSB, & FCSSO
545005	Public Officials Liability Insurance	110,451	99,037	120,000	104,473	(15,527)	
545006	Other Insurance & Bonds	92	7,517	9,000	16,121	7,121	ADP Vehicle Premium, Lease Vehicles
545007	Public Safety AD&D	12,096	13,330	15,500	11,852	(3,648)	Crime Liability & Statutory Death Liability
	Total Operating Expenditures	904,770	1,097,194	1,265,000	915,218	(349,782)	
						Overall Expenditure Increase/Decrease	
	Total Expenditures	904,770	1,097,194	1,265,000	915,218	(349,782)	-27.65%

Fund 1001 Div. 9205	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
521- Law Enforcement							
534006	Other Contracted Services	0	0	311,187	74,364	(236,823)	Custodial, Water Treatment, & Stove Inspections
534013	IT Other Contracted Services	0	0	0	15,360	15,360	Security and Fire Monitoring
543000	Utilities Expense	0	0	398,860	369,396	(29,464)	Electric & Water/Sewer
545004	Public Officials Liability Insurance	0	0	0	589,035	589,035	Previously in Insurance
546001	Bldg/Eqpt Repairs	0	0	34,600	75,000	40,400	General Repairs & Maintenance
546003	Vehicle Repair	0	0	656,000	656,000	0	Repairs to Vehicles & Insurance Deductibles
546004	Maintenance Agreements	0	0	610,893	7,069	(603,824)	Elevator, Kitchen Appliance, Generator Maintenance
546008	IT Maintenance Agreements	0	0	0	198,796	198,796	CAD Software, UPS Maintenance
549000	Other Current Chrgs	0	0	250	0	(250)	DEP Fuel Tank Inspections
	Total Operating Expenditures	0	0	2,011,790	1,985,020	(26,770)	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	0	0	2,011,790	1,985,020	(26,770)	-1.33%

Description:

These funds were previously included as part of various BOCC departments. To better account for the total Law Enforcement annual costs, division 9205 was created in FY 23.

Law Enforcement Education Funds

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9210	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures							
521- Law Enforcement							
549006	Law Enf Education Fund Reimbursement	0	0	56,537	58,364	1,827	
	Total Operating Expenditures	0	0	56,537	58,364	1,827	
	Total Expenditures	0	0	56,537	58,364	1,827	Overall Expenditure Increase/Decrease: 3.23%

Description:

State Statute 938.15 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.



SECTION 4

SPECIAL REVENUE FUNDS

Governmental funds used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Section 4 - Special Revenue Funds - Appropriation Summary

Fund	Adopted		Budget Variance	Positions		Fund	Adopted		Budget Variance	Positions	
	FY 22-23	FY 23-24		FY 22-23	FY 23-24		FY 22-23	FY 23-24		FY 22-23	FY 23-24
County Transportation Trust						Culture & Recreation Impact Fees					
Road & Bridge	\$ 6,242,537	\$ 6,084,426	-2.53%	29.00	29.00	Trans. Impact Fee - Old East	2,354,332	9,519	-99.60%	0.00	0.00
Constitutional Fuel Tax	\$ 209,815	\$ 7,096,899	3282.46%	0.00	0.00	Trans. Impact Fee - West	98,792	99,436	0.65%	0.00	0.00
Law & Legal						Trans. Impact Fee - East New	852,468	79,511	-90.67%	0.00	0.00
Legal Aid	45,074	45,074	0.00%	0.00	0.00	Trans. Impact Fee - D1	0	611,165	100.00%	0.00	0.00
Law Enforcement Trust	81,916	96,567	17.89%	0.00	0.00	Trans. Impact Fee - D2	0	220,419	100.00%	0.00	0.00
Law Library	19,520	18,020	-7.68%	0.00	0.00	Public Safety Impact Fees					
Courthouse Facilities	171,675	364,965	112.59%	0.00	0.00	Law Enforcement Trust Impact Fee	0	158,912	100.00%	0.00	0.00
Domestic Violence Trust	50,735	62,987	24.15%	0.00	0.00	Fire Rescue Trust - Impact Fee	0	494,267	100.00%	0.00	0.00
Alcohol & Drug Abuse Trust	31,382	38,255	21.90%	0.00	0.00	EMS Trust Impact Fee	0	43,838	100.00%	0.00	0.00
Court Innovations Technology	888,631	1,223,596	37.69%	0.00	0.00		\$ 0	\$ 697,017	100.00%	0.00	0.00
Juvenile Diversion	18,620	18,040	-3.11%	0.00	0.00	Economic Opportunity	\$ 169,856	\$ 151,825	-10.62%	0.00	0.00
Crime Prevention	151,075	129,394	-14.35%	0.00	0.00	Special Assessments					
Court Innovations	171,198	213,226	24.55%	1.00	1.00	Daytona North Service District	523,777	310,071	-40.80%	0.00	0.00
Teen Court	82,952	80,449	-3.02%	1.00	1.00	N. Malacompra Drainage Basin District	240,613	272,177	13.12%	0.00	0.00
	\$ 1,712,778	\$ 2,290,573	33.73%	2.00	2.00	Bimini Gardens MSTU	54,247	39,253	-27.64%	0.00	0.00
Tourist Development						Espanola Special Assessment	29,109	19,974	-31.38%	0.00	0.00
Capital Projects	3,782,621	4,922,682	30.14%	0.00	0.00	Rima Ridge Special Assessment	42,791	37,183	-13.11%	0.00	0.00
Promos & Advertising	5,069,857	3,785,007	-25.34%	5.48	5.48		\$ 890,537	\$ 678,658	-23.79%	0.00	0.00
Beach Restoration	1,631,568	1,662,067	1.87%	0.00	0.00	Housing					
	\$ 10,484,046	\$ 10,369,756	-1.09%	5.48	5.48	State Housing Initiative Partnership Progra	1,870,566	1,444,815	-22.76%	0.00	1.00
Environmentally Sensitive Lands						Neighborhood Stabilization Program 3	50,518	50,518	0.00%	0.00	0.00
ESL Old Fund	134,547	64,264	-52.24%	0.00	0.00	CDBG Urban Development	0	42,000	100.00%	0.00	0.00
ESL New Fund	6,876,672	8,140,484	18.38%	0.00	0.00		\$ 1,921,084	\$ 1,537,333	-19.98%	0.00	1.00
	\$ 7,011,219	\$ 8,204,748	17.02%	0.00	0.00	Growth Management					
Utility Authority	\$ 22,268	\$ 22,336	0.31%	0.00	0.00	Planning & Zoning/Code Enforcement	1,688,214	1,908,283	13.04%	5.25	7.25
Culture & Recreation Impact Fees						Building	2,674,095	3,028,805	13.26%	13.75	14.75
Impact Fee - Park D1	0	83,910	100.00%	0.00	0.00		\$ 4,362,309	\$ 4,937,088	13.18%	19.00	22.00
Impact Fee - Park D2	0	14,787	100.00%	0.00	0.00	Innovation Technology					
Impact Fee - Park D3	0	49,193	100.00%	0.00	0.00	Emergency Communications E-911	870,448	910,783	4.63%	4.05	2.26
Impact Fee - Park D4	0	67,705	100.00%	0.00	0.00	IT Replacement Fund	0	335,556	100.00%	0.00	0.00
Parks Impact Fee Zone 1	351,704	205,911	-41.45%	0.00	0.00	Public Safety Communications Network	4,097,255	3,962,143	-3.30%	1.65	2.15
Parks Impact Fee Zone 2	29,322	7,804	-73.39%	0.00	0.00		\$ 4,967,703	\$ 5,208,482	4.85%	5.70	4.41
Parks Impact Fee Zone 3	172,054	179,296	4.21%	0.00	0.00	Grants	\$ 1,450,006	\$ 1,555,507	7.28%	15.00	15.00
Parks Impact Fee Zone 4	127,443	644	-99.49%	0.00	0.00	Capital Preservation Fund	\$ 605,500	\$ 1,814,569	199.68%	0.00	0.00
Library Trust	0	290,348	100.00%	0.00	0.00						
	\$ 680,523	\$ 899,598	32.19%	0.00	0.00	Total Special Revenue Funds	\$ 44,035,773	\$ 52,568,865	19.38%	76.18	78.88

County Transportation Trust Fund - Road & Bridge - Summary

Special Revenue Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Revenues						
Fuel Taxes	992,088	1,029,421	1,038,636	1,049,682	11,046	
Intergovernmental Revenue	1,776,254	1,966,695	1,975,487	1,987,413	11,926	
Charges for Services	556,823	53,362	177,000	225,671	48,671	
Miscellaneous	7,242	486,149	5,000	4,500	(500)	
Cash Carry Forward	0	0	3,046,414	2,817,160	(229,254)	
Total Revenues	3,332,407	3,535,627	6,242,537	6,084,426	(158,111)	Overall Revenue Increase/Decrease: -2.53%
Expenditures						
Personnel	1,622,298	1,566,440	2,047,069	2,171,247	124,178	
Operating	812,545	825,057	1,781,112	1,592,761	(188,351)	
Capital	123,401	753,178	320,080	240,000	(80,080)	
Debt Service	43,547	0	53,883	100,532	46,649	
Interfund Transfer	83,587	0	0	0	0	
Reserves	0	0	2,040,393	1,979,886	(60,507)	
Total Expenditures	2,685,378	3,144,675	6,242,537	6,084,426	(158,111)	Overall Expenditure Increase/Decrease: -2.53%
Revenues vs. Expenditures	647,029	390,952	0	0	0	

Road & Bridge
29.00 FTE

Description

The Road and Bridge Division is responsible for the repair, maintenance and reconstruction of the County's road network, including 100.345 miles of paved and 132.417 miles of unpaved roads, 15.44 miles of sidewalk and 37 bridge structures. Proper maintenance of this infrastructure includes mowing, grading, tree trimming, pavement repair, shoulder rehabilitation, repair and replacement of roadside drainage structures, guardrail maintenance and aquatic vegetation control on 11 retention ponds (along Colbert Lane), as well as 45.41 miles of canals and drainage ditches throughout unincorporated Flagler County.

This division also installs and maintains all regulatory signage, in accordance with the guidelines stipulated in the Manual of Uniform Traffic Control Devices (MUTCD). Road and Bridge also provides in-house services to various County departments such as the Airport, General Services and Engineering for implementation and completion of projects included in the 5-year Capital Improvement Plan and Emergency Services for fire suppression and storm cleanup efforts as required.

The Road and Bridge Division plays an important role in the coordination and completion of emergency activities before, during and after natural disasters. These tasks include preparation in the days prior to a storm's landfall, activation during and after the disaster, and extensive reporting to FEMA for reimbursement purposes. Staff perform emergency activities such as debris removal, post-storm road repairs, waterway clean up and provide assistance to other government agencies to make roads passable and safe for the public.

Staff is responsible for administering, tracking, and providing in-house labor and equipment required for the completion of various grant and capital projects related to the construction and maintenance of county roads and facilities.

Primary Functions

- ❖ Develop a paving/resurfacing plan for County roads. Maintain County roads to address safety hazards including installation of guardrails, widening narrow roads, pothole patching, culvert replacement and removal of debris.
- ❖ Mow and trim 232.762 miles of road rights-of-way (100.345 miles of paved and 132.417 miles unpaved roads) throughout the year.
- ❖ Provide drainage maintenance and aquatic herbicidal vegetation control to 11 retention ponds, along Colbert Lane, as well as 45.41 miles of drainage ditches and canals throughout Flagler County.
- ❖ Provide welding and fabrication of equipment to County Departments and other local municipalities.
- ❖ Assist with fire suppression and clean-up efforts associated with wildfires as well as natural disasters such as hurricanes, storms, etc. that also result in health, safety, and welfare concerns to the residents of Flagler County.
- ❖ Assist Land Management with control burns and fire mitigation activities.
- ❖ Assist the Planning and Zoning Department in identifying culvert requirements for new construction and permitting.
- ❖ Maintain 15.44 miles of sidewalk along County roads.
- ❖ Maintain 37 bridge structures in the unincorporated area.
- ❖ Provide a rapid response to malfunctions and corrective action work orders for regulatory signage under Flagler County's jurisdiction, as set forth by the Manual of Uniform Traffic Control Devices (MUTCD).

Goals FY 2023-2024

- The Goals of the Road and Bridge Division are to provide the citizens of the County with the safest possible roadway infrastructure with the funds that are available, to take pride in the maintenance of the roadway system and the equipment used to complete the same and to provide value to our community through integrity, innovation, and a culture of collaboration.

Strategic Plan Focus Area

- ✓ Growth & Infrastructure
 - Provide quality fundamental infrastructure and assets

Strategic Objectives

- ✓ To continue providing staff with training refreshers on the operation of various equipment, safety procedures to be followed to ensure safety and well-being of staff, and methods utilized for maintenance of roadways and drainage systems
- ✓ To encourage employees to pursue professional development through in-house and external training opportunities
- ✓ To mow road rights-of-way, ditches, and canal banks, as well as around guardrails and signage on a rotation basis
- ✓ To drag and grade unpaved roads in a proactive manner on a rotation basis to ensure safe travel conditions for citizens
- ✓ To continue the formulation of a biannual drainage maintenance schedule

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Safety Meetings	#	9	22	25	24
2. Employees Sent for Training (CDL, MOT, ETC)	#	4	2	2	5
3. Mow Road Right-of-Way, Ditches, Canals, and Guardrails	Acres	13,949.38	14,515.39	15,688.78	15,000
4. Dragging and Grading Unpaved Roads	Miles	11,180.94	10,306.063	10,051.1	10,000
5. Drainage Ditches Cleaned	Feet	-	163,902	134,930	150,000
6. Private Residential Driveway Culverts Installed	#	-	23	25	25
7. Non-Private Drainage Structures Installed	#	-	18	13	15

(continued on next page)

Major Initiatives / Highlights

- **Pavement Management Plan** – The Department has partnered with Pavement Management Group to identify a PCI (Pavement Condition Index) on all County maintained paved roads. This will then create a data driven pavement improvement plan to assist in the scheduling of repairs, replacements, and new paving initiatives. Current and future plans include an annual or bi-annual collection of paved roads to be analyzed and graded by software. A separate collection of unpaved roads will be performed annually to inventory and document condition prior to Hurricane Season, in the event of damages.
- **Drainage Maintenance Plan** – Road & Bridge has created a priority schedule of culverts, ditches, swales, and canals that require heavy maintenance. A biannual schedule is formulated to proactively enhance stormwater runoff. As new maintenance issues arise, the schedule is revised on a weekly basis and social media is updated to allow the public the advance notice of possible road closures, temporary changes in traffic patterns and a general idea of when issues may be addressed and resolved.
- **Sidewalk Maintenance Plan** – The Department has identified areas of the County’s 15+ miles of concrete sidewalk that require repair or replacement. These areas will be prioritized by usage, safety and budgetary restrictions for attention moving forward. Continuous inspections by staff will adjust the priority list as needed.
- **Asset Management Plan** – Road & Bridge continued development of a comprehensive plan that will compile, organize, and prioritize staff activities to display a more complete picture of Road & Bridge standard operations. Data will be collected periodically to track equipment usage, maintenance, and repairs, along with other activities that are not normally quantified, such as illegal dumping, roadkill disposal, signage repairs and installations, etc.

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 1102		Actual	Actual	Adopted	Adopted	Changes	
Div. 0820	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+/-	Comments
Revenues							
312100	Local Option Fuel Tax	518,448	540,617	543,190	561,299	18,109	
312300	Ninth Cent Fuel Tax	473,640	488,803	495,446	488,383	(7,063)	
335492	Constitutional Gas Tax	1,152,330	1,315,950	1,321,119	1,328,250	7,131	
335495	Special Fuel/County Tax	552,673	574,175	582,568	587,363	4,795	
33XXXX	Grant-Public Safety	0	152	0	0	0	
335491	Quarterly Fuel Tax Refund	69,487	73,304	70,000	70,000	0	
335494	Motor Fuel Use Tax	1,764	3,115	1,800	1,800	0	
34190X	Staff Time	556,823	53,362	177,000	225,671	48,671	
361100	Interest	4,846	11,132	3,000	3,500	500	
364000	Disposition of Fixed Assets	0	115,000	0	0	0	
364001	Surplus Sale	0	335,153	1,000	1,000	0	
369911	Miscellaneous	2,396	9,500	1,000	0	(1,000)	
393002	Insurance Recovery	0	15,364	0	0	0	
399000	Cash Carry Forward	0	0	3,046,414	2,817,160	(229,254)	
	Total Fund Revenues	3,332,407	3,535,627	6,242,537	6,084,426	(158,111)	Overall Revenue Increase/Decrease: -2.53%
Expenditures							
541- Road and Street Facilities							
512000	Regular Salaries	1,074,037	1,049,753	1,303,039	1,347,320	44,281	29.0 FTE with 5.3% COLA
514000	Overtime	1,815	1,690	4,500	4,500	0	
52XXXX	Employee Benefits	546,446	514,997	739,530	819,427	79,897	
	Total Personnel Expenditures	1,622,298	1,566,440	2,047,069	2,171,247	124,178	
531000	Professional Services	25,467	989	1,650	1,650	0	
534006	Other Contracted Services	166,237	48,245	434,938	436,692	1,754	Paving Services & Railroad Crossing Maintenance
540000	Travel	0	0	1,250	1,250	0	
541001	Devices and Accessories	41	0	5,900	1,550	(4,350)	
541002	Communications Recurring	13,550	14,298	17,484	58,489	41,005	Radio User Fees
541003	Communications Install/Repair	0	0	3,200	3,200	0	
542000	Postage Expense	4	4	150	150	0	
543000	Utilities Expense	239	259	960	300	(660)	
544000	Rentals & Leases	21,873	22,396	68,292	162,679	94,387	Equipment, Uniforms
544001	IT Rentals & Leases	0	0	0	13,579	13,579	Radio Rental Fees
545003	Vehicle Insurance	25,580	29,463	33,112	39,548	6,436	
545004	Property Insurance	2,729	206	221	0	(221)	Removed from Insurance Quote
546001	Building/Equip Repairs	137,270	130,405	214,000	214,000	0	
546003	Vehicle Repair	92,158	92,921	169,320	177,000	7,680	
546004	Maintenance Agreements	8,233	8,304	30,991	31,070	79	Year 2 of Preventative Maintenance on Motorgrader
546006	Small Tools & Equipment	12,600	9,678	12,700	9,200	(3,500)	
547000	Printing & Binding	0	0	500	500	0	

(continued on next page)

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 1102 Div. 0820	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments				
Expenditures (continued)											
549000	Other Current Chrgs/Oblig	36	7,410	1,400	1,400	0					
549003	Landfill Tipping Fees	6,749	4,529	34,500	20,000	(14,500)	Based on Actuals				
549005	Bank Analysis Fees	857	848	1,000	1,000	0					
551000	Office Supplies	713	696	1,700	1,700	0					
551001	Office Equipment	23	946	1,000	1,000	0					
552001	Gas, Oil & Lubricants	143,115	226,109	321,813	234,701	(87,112)	Based on Current Fuel Costs & Usage				
552002	Other Operating Expenses	3,661	4,404	13,075	13,075	0					
552005	Clothing & Wearing Apparel	244	0	2,300	2,300	0					
552006	Data Processing Software	1,600	1,600	7,962	4,612	(3,350)	Based on Actuals				
553000	Road Materials & Supplies	147,180	220,664	391,444	131,834	(259,610)	Based on Planned Usage				
554001	Publications/Memberships	0	0	750	782	32	Added Text Archiving				
555001	Training/Educational Cost	2,386	682	9,500	29,500	20,000	CDL Training Cost Increase				
Total Operating Expenditures		812,545	825,057	1,781,112	1,592,761	(188,351)					
564000	Equipment	123,401	753,178	320,080	240,000	(80,080)	See Rolling Stock Below				
Total Capital Expenditures		123,401	753,178	320,080	240,000	(80,080)					
571002	Principal on Loan	42,389	0	53,883	89,267	35,384	Motorgrader & Tractor with Boom Mower 3yr Lease				
572002	Interest on Loan	1,158	0	0	11,265	11,265					
Total Debt Expenditures		43,547	0	53,883	100,532	46,649					
591008	Interfund Transfer	83,587	0	0	0	0					
Total Interfund Transfers		83,587	0	0	0	0					
598020	Designated For Future Use	0	0	2,015,393	1,954,886	(60,507)					
598030	Personnel Service Reserves	0	0	25,000	25,000	0					
Total Reserves		0	0	2,040,393	1,979,886	(60,507)					
Total Fund Expenditures						2,685,378	3,144,675	6,242,537	6,084,426	(158,111)	Overall Expenditure Increase/Decrease: -2.53%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Scag Mower	9,000	#8708
Scag Mower	9,000	#9719
12 CY Dump Truck	130,000	#9485
Tractor	92,000	#396
Total	240,000	

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 - Summary

Special Revenue Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues						
Intergovernmental	1,380,099	8,022,609	0	5,823,415	5,823,415	
Miscellaneous Revenues	8,005	8,009	105,565	107,565	2,000	
Interfund Transfer	0	0	0	1,014,660	1,014,660	
Cash Carry Forward	0	0	104,250	151,259	47,009	
Total Revenues	1,388,104	8,030,618	209,815	7,096,899	6,887,084	Overall Revenue Increase/Decrease: 3282.46%
Expenditures						
Operating	44,672	1,103	3,000	3,000	0	
Capital	1,826,600	9,387,445	0	6,838,075	6,838,075	
Reserves	0	0	206,815	255,824	49,009	
Total Expenditures	1,871,272	9,388,547	209,815	7,096,899	6,887,084	Overall Expenditure Increase/Decrease: 3282.46%
Revenues vs. Expenditures	(483,168)	(1,357,929)	0	0	0	

Constitutional Gas Tax Fund

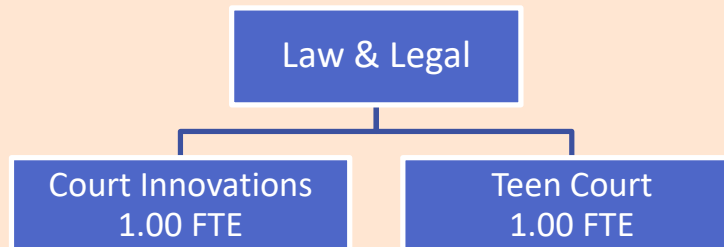
Special Revenue Fund

Fund 1112		Actual	Actual	Adopted	Adopted	Changes	
Div. 0820	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
331490	Fed Grt - Transp - Other	638,744	7,254,398	0	0	0	
334490	State Grt - Transp - Other	741,355	768,211	0	5,823,415	5,823,415	Old Haw Creek Grant
361100	Interest	8,005	8,009	3,000	5,000	2,000	
366000	Contributions in Aid	0	0	102,565	102,565	0	
381000	Interfund Transfer In	0	0	0	1,014,660	1,014,660	
399000	Cash Carry Forward	0	0	104,250	151,259	47,009	
	Total Revenues	1,388,104	8,030,618	209,815	7,096,899	6,887,084	Overall Revenue Increase/Decrease: 3282.46%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	1,099	855	3,000	2,500	(500)	
553000	Road Materials and Supplies	43,232	0	0	0	0	
549005	Bank Analysis Fees	341	248	0	500	500	
	Total Operating Expenditures	44,672	1,103	3,000	3,000	0	
563000	Infrastructure	164,778	27,189	0	0	0	
	Total Capital Expenditures	164,778	27,189	0	0	0	
598010	Reserve For Contingency	0	0	160,371	209,380	49,009	
598010	Reserve For Contingency (Restricted)	0	0	46,444	46,444	0	Bike Paths, Signals, Paving Projects
	Total Reserves	0	0	206,815	255,824	49,009	
541- Road and Street Facilities							
563000	Infrastructure	281,722	1,337,648	0	1,014,660	1,014,660	Old Haw Creek Local Contribution
	Total Capital Improvements	281,722	1,337,648	0	1,014,660	1,014,660	
563000	Infrastructure	1,380,100	8,022,608	0	5,823,415	5,823,415	Old Haw Creek Grant
	Total Grant Expenditures	1,380,100	8,022,608	0	5,823,415	5,823,415	
	Total Fund Expenditures	1,871,272	9,388,547	209,815	7,096,899	6,887,084	Overall Expenditure Increase/Decrease: 3282.46%

Law & Legal Funds - Summary

Special Revenue Fund

Description	Actual FY 19-20	Adopted FY 19-20	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues						
Legal Aid (Fund 1105)	48,663	44,874	45,074	45,074	0	
Law Enforcement Trust (Fund 1106)	60,249	87,384	81,916	96,567	14,651	
Law Library (Fund 1107)	19,383	17,824	19,520	18,020	(1,500)	
Courthouse Facilities (Fund 1108)	173,533	172,587	171,675	364,965	193,290	
Domestic Violence Trust (Fund 1192)	11,301	12,227	50,735	62,987	12,252	
Alcohol & Drug Abuse Trust (Fund 1193)	7,855	6,658	31,382	38,255	6,873	
Court Innovations Technology (Fund 1194)	477,014	416,480	888,631	1,223,596	334,965	
Juvenile Diversion (Fund 1195)	19,371	17,880	18,620	18,040	(580)	
Crime Prevention (Fund 1196)	30,433	29,840	151,075	129,394	(21,681)	
Court Innovations (Fund 1197)	149,932	95,845	171,198	213,226	42,028	
Teen Court (Fund 1198)	19,744	70,058	82,952	80,449	(2,503)	
Total Revenues	1,017,478	971,657	1,712,778	2,290,573	577,795	Overall Revenue Increase/Decrease: 33.73%
Expenditures						
Legal Aid (Fund 1105)	48,662	35,233	45,074	45,074	0	
Law Enforcement Trust (Fund 1106)	21,519	48,453	81,916	96,567	14,651	
Law Library (Fund 1107)	19,449	16,408	19,520	18,020	(1,500)	
Courthouse Facilities (Fund 1108)	135,330	106,778	171,675	364,965	193,290	
Domestic Violence Trust (Fund 1192)	0	0	50,735	62,987	12,252	
Alcohol & Drug Abuse Trust (Fund 1193)	0	0	31,382	38,255	6,873	
Court Technology (Fund 1194)	709,021	449,536	888,631	1,223,596	334,965	
Juvenile Diversion (Fund 1195)	19,361	16,444	18,620	18,040	(580)	
Crime Prevention (Fund 1196)	57	48,010	151,075	129,394	(21,681)	
Court Innovations (Fund 1197)	147,011	148,626	171,198	213,226	42,028	
Teen Court (Fund 1198)	61,333	64,429	82,952	80,449	(2,503)	
Total Expenditures	1,161,743	933,916	1,712,778	2,290,573	577,795	Overall Expenditure Increase/Decrease: 33.73%
Revenues vs. Expenditures	(144,265)	37,740	0	0	0	



Fund 1105		Actual	Actual	Adopted	Adopted	Changes	
Div. 9102	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
359001	Legal Aid Fees	19,315	17,781	20,625	18,500	(2,125)	
361100	Interest	24	19	25	25	0	
381000	Interfund Transfer from General Fund	29,324	27,074	24,424	26,549	2,125	
	Total Fund Revenues	48,663	44,874	45,074	45,074	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
564- Public Assistance Services							
549005	Bank Fees	17	19	20	20	0	
582007	Aid to Legal Services	45,054	33,791	45,054	45,054	0	Funding for Community Legal Svcs of Mid-Florida
	Total Operating Expenditures	45,071	33,809	45,074	45,074	0	
581- Inter-Fund Group Transfers Out							
591008	Transfer to Court Innovations Fund 1197	3,591	1,424	0	0	0	
	Total Interfund Transfers	3,591	1,424	0	0	0	
	Total Fund Expenditures	48,662	35,233	45,074	45,074	0	Overall Expenditure Increase/Decrease: 0.00%

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.

Fund 1106 Div. 9210	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
351201	Sale of Confiscated Equipment	60,207	87,123	31,000	60,000	29,000	
361100	Interest	42	261	150	200	50	
399000	Cash Carry Forward	0	0	50,766	36,367	(14,399)	
Total Fund Revenues		60,249	87,384	81,916	96,567	14,651	Overall Revenue Increase/Decrease: 17.89%
Expenditures							
521- Law Enforcement							
549000	Other Current Charges & Obligations	20,956	47,781	81,466	96,107	14,641	
549005	Bank Analysis Fees	563	671	450	460	10	
Total Operating Expenditures		21,519	48,453	81,916	96,567	14,651	
Total Fund Expenditures		21,519	48,453	81,916	96,567	14,651	Overall Expenditure Increase/Decrease: 17.89%

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 1107 Div. 9103	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
359002	Law Library \$16.25	19,367	17,812	19,500	18,000	(1,500)	
361100	Interest	16	12	20	20	0	
369301	Refund - Prior Year Expense	0	0	0	0	0	
Total Fund Revenues		19,383	17,824	19,520	18,020	(1,500)	Overall Revenue Increase/Decrease: -7.68%
Expenditures							
714 - Public Law Library							
512000	Regular Salaries	2,303	1,261	0	0	0	Split Funded Employee Moved Back to GF
514000	Overtime	8	4	0	0	0	
52XXXX	Employee Benefits	887	537	0	0	0	
Total Personnel Expenditures		3,198	1,802	0	0	0	
549005	Bank Analysis Fees	50	64	50	50	0	
Total Operating Expenditures		50	64	50	50	0	
566000	Books, Publ & Library Material	11,492	14,382	19,470	13,372	(6,098)	Online Access
Total Capital Expenditures		11,492	14,382	19,470	13,372	(6,098)	
581 - Interfund Transfer Out							
591008	Transfer to Court Innovations Fund 1197	4,709	161	0	4,598	4,598	
Total Interfund Transfers		4,709	161	0	4,598	4,598	
Total Fund Expenditures		19,449	16,408	19,520	18,020	(1,500)	Overall Expenditure Increase/Decrease: -7.68%

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

Fund 1108		Actual	Actual	Adopted	Adopted	Changes	
Div. 1417	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
359003	Court Facilities	173,447	171,926	171,600	172,000	400	
361100	Interest	86	661	75	500	425	
399000	Cash Carry Forward	0	0	0	192,465	192,465	
	Total Fund Revenues	173,533	172,587	171,675	364,965	193,290	Overall Revenue Increase/Decrease: 112.59%
Expenditures							
712- Courthouse Facilities							
531000	Professional Services	0	13	200	200	0	
534006	Other Contracted Services	35,130	21,768	0	41,432	41,432	HVAC, Water Treatment, Pest Control
534013	IT Other Contracted Services	0	0	0	3,588	3,588	Security and Fire Monitoring
544000	Rentals & Leases	0	898	0	1,000	1,000	
546001	Building/Equipment Repairs	33,666	24,899	43,560	62,000	18,440	VAV Heater & Other Repairs
546004	Maintenance Agreements	61,817	54,389	68,640	72,887	4,247	Elevator, HVAC Maintenance, Lactation Pod Svc. Contract
546006	Small Tools & Equip	402	1,165	0	1,400	1,400	
546009	IT Bldg/Equip Repairs	0	0	0	8,500	8,500	Fire Panel Repair
549000	Other Current Chrgs/Oblig	993	1,169	0	900	900	Elevator Renewal
549005	Bank Analysis Fees	457	320	0	500	500	
551000	Office Supplies	0	19	0	0	0	
552002	Other Operating Expenses	1,824	1,787	0	2,400	2,400	HVAC Filters
	Total Operating Expenditures	134,289	106,427	112,400	194,807	82,407	
564000	Machinery and Equipment	0	0	0	27,300	27,300	Lactation Pods
	Total Capital Expenditures	0	0	0	27,300	27,300	
572002	Interest on Advances	347	117	0	0	0	
	Total Debt Expenditures	347	117	0	0	0	
598010	Reserve for Contingency	0	0	59,275	142,858	83,583	
	Total Reserves	694	234	59,275	142,858	83,583	
	Total Fund Expenditures	135,330	106,778	171,675	364,965	193,290	Overall Expenditure Increase/Decrease: 112.59%

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 1192 Div. 5000	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
351103	Judgments & Fines	11,243	12,132	10,500	10,500	0	
361100	Interest	58	95	100	100	0	
399000	Cash Carry Forward	0	0	40,135	52,387	12,252	
Total Fund Revenues		11,301	12,227	50,735	62,987	12,252	Overall Revenue Increase/Decrease: 24.15%
Expenditures							
598020	Designated for Future Use	0	0	50,735	62,987	12,252	
Total Reserves		0	0	50,735	62,987	12,252	
Total Fund Expenditures		0	0	50,735	62,987	12,252	Overall Expenditure Increase/Decrease: 24.15%

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 1193		Actual	Actual	Adopted	Adopted	Changes	
Div. 1600	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
351104	Alcohol & Other Drug Abuse	7,819	6,599	6,000	6,000	0	
361100	Interest	36	59	50	50	0	
399000	Cash Carry Forward	0	0	25,332	32,205	6,873	
	Total Fund Revenues	7,855	6,658	31,382	38,255	6,873	Overall Revenue Increase/Decrease: 21.90%
Expenditures							
598010	Reserve	0	0	31,382	38,255	6,873	
	Total Reserves	0	0	31,382	38,255	6,873	
	Total Fund Expenditures	0	0	31,382	38,255	6,873	Overall Expenditure Increase/Decrease: 21.90%

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 1193) and carry forward to the next year.

Court Technology - Court Services

Special Revenue Fund

Fund 1194 Div. 9000	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
359004	Court Innovations Recording Fees \$2	475,582	414,286	475,000	400,000	(75,000)	
361100	Interest	1,432	2,194	1,200	1,200	0	
399000	Cash Carry Forward	0	0	412,431	822,396	409,965	
Total Fund Revenues		477,014	416,480	888,631	1,223,596	334,965	Overall Revenue Increase/Decrease: 37.69%
Expenditures							
601- Court Administration							
531000	Professional Services	179	184	400	400	0	
534006	Other Contracted Services	6,988	13,295	6,500	6,000	(500)	Courtroom Audio Maintenance and Repair
541002	Communications Recurring	19,031	38,005	32,000	30,600	(1,400)	Network Circuit between Flagler & Volusia
546004	Maintenance Agreements	12,029	3,704	25,000	0	(25,000)	Moved to IT Maintenance Agreements
546008	IT Maintenance Agreements	0	0	0	27,500	27,500	Licenses
546006	Small Tools & Equipt	450	94	0	0	0	
549005	Bank Analysis Fees	532	680	750	750	0	
551000	Office Equipment	5,524	26,533	15,000	0	(15,000)	Moved to IT Office Equipment
551004	IT Office Equipment	0	0	0	20,000	20,000	Laptops, Docks, Printers, Monitors, UPS Units
552002	Other Operating Expenses	210	652	250	250	0	
552006	Data Processing Software	4,119	2,076	7,500	7,500	0	Software Upgrades
Total Operating Expenditures		49,062	85,222	87,400	93,000	5,600	
564000	Equipment	9,999	0	20,000	0	(20,000)	Moved to IT Equipment & Machinery
564002	IT Equipment & Machinery	0	0	0	120,000	120,000	Courtroom A/V Upgrades
Total Capital Expenditures		9,999	0	20,000	120,000	100,000	
Total Expenditures		59,061	85,222	107,400	213,000	105,600	Overall Expenditure Increase/Decrease: 98.32%

Fund 1194 Div. 9100	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
602- State Attorney Administration							
534006	Other Contracted Services	4,271	0	0	0	0	
541002	Communications Recurring	9,800	9,600	10,500	26,255	15,755	
546004	Maintenance Agreements	6,219	11,368	15,000	15,000	0	
551000	Office Supplies	592	0	2,000	2,000	0	
551001	Office Equipment	22,517	16,950	8,000	8,000	0	
552002	Other Operating Expense	0	0	1,000	1,000	0	
552006	Data Processing Software	6,892	6,943	10,000	60,000	50,000	Upgrade to Management Software System
	Total Operating Expenditures	50,291	44,861	46,500	112,255	65,755	
564000	Equipment	0	0	10,000	0	(10,000)	Moved to IT Equipment & Machinery
564002	IT Equipment & Machinery	0	0	0	15,000	15,000	Hardware for Servers/Storage
	Total Capital Expenditures	0	0	10,000	15,000	5,000	
	Total Expenditures	50,291	44,861	56,500	127,255	70,755	Overall Expenditure Increase/Decrease: 125.23%

Court Technology - Public Defender

Special Revenue Fund

Fund 1194 Div. 9101	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
603- Public Defender Administration							
541001	Devices and Accessories	511	0	0	0	0	
541002	Communications Recurring	19,729	23,341	23,607	34,637	11,030	Wireless Communications
546004	Maintenance Agreements	4,507	4,751	7,267	7,778	511	
551000	Office Supplies	475	441	3,000	3,000	0	
551001	Office Equipment	10,017	145	3,000	800	(2,200)	
552002	Other Operating Expenses	409	0	0	0	0	
552006	Data Processing Software	2,540	1,415	16,342	14,562	(1,780)	Research Software
	Total Operating Expenditures	38,188	30,093	53,216	60,777	7,561	
564000	Equipment	6,570	0	15,500	0	(15,500)	Moved to IT Equipment & Machinery
564002	IT Equipment & Machinery	0	0	0	7,675	7,675	Laptop, Smart-UPS, Desk Top Printers
	Total Capital Expenditures	6,570	0	15,500	7,675	(7,825)	
	Total Expenditures	44,758	30,093	68,716	68,452	(264)	Overall Expenditure Increase/Decrease: -0.38%

Court Technology - Criminal Conflict & Civil Regional Counsel

Special Revenue Fund

Fund 1194 Div. 9105	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
534006	Other Contracted Services	0	0	500	500	0	
541002	Communications Recurring	0	0	1,900	1,900	0	
546004	Maintenance Agreements	0	0	2,600	2,600	0	
551000	Office Supplies	0	0	700	700	0	
	Total Operating Expenditures	0	0	5,700	5,700	0	
	Total Expenditures	0	0	5,700	5,700	0	Overall Expenditure Increase/Decrease: 0.00%

Court Technology - Court Related Technology

Special Revenue Fund

Fund 1194 Div. 9002	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures							
713- Information Systems							
534006	Other Contracted Services	73,104	69,372	70,400	102,680	32,280	Internet
546004	Maintenance Agreements	41,005	37,909	0	400	400	
551001	Office Equipment	15,425	36,640	0	0	0	
552002	Other Operating Expenses	96	388	0	0	0	
552006	Data Processing Software	33,091	0	0	0	0	Equipment Upgrade
	Total Operating Expenditures	162,721	144,309	70,400	103,080	32,680	
603- Public Defender Administration							
564000	Equipment	392,190	145,051	50,000	50,000	0	Network Upgrades
	Total Capital Expenditures	392,190	145,051	50,000	50,000	0	
	Total Expenditures	554,911	289,360	120,400	153,080	32,680	
598010	Reserve for Contingency	0	0	529,915	656,109	126,194	
	Total Reserves	0	0	529,915	656,109	126,194	
	Total Fund Expenditures	709,021	449,536	888,631	1,223,596	334,965	Overall Expenditure Increase/Decrease: 37.69%

Fund 1195 Div. 4900	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
359007	Juvenile Assessment	6,438	5,931	6,200	6,000	(200)	
359008	Juvenile Alternatives	6,438	5,931	6,200	6,000	(200)	
359009	Teen Court	6,457	5,949	6,200	6,000	(200)	
361100	Interest	38	68	20	40	20	
Total Fund Revenues		19,371	17,880	18,620	18,040	(580)	Overall Revenue Increase/Decrease: -3.11%
Expenditures							
719- Other Operating Court Costs							
549005	Bank Analysis Fees	0	8	50	10	(40)	
Total Operating Expenditures		0	8	50	10	(40)	
581- Inter-Fund Group Transfers Out							
591008	Transfer to Court Innovations Fund 1197	19,361	16,436	18,570	18,030	(540)	
Total Interfund Transfers		19,361	16,436	18,570	18,030	(540)	
Total Fund Expenditures		19,361	16,444	18,620	18,040	(580)	Overall Expenditure Increase/Decrease: -3.11%

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 1196 Div. 9210	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
359006	Crime Prevention	30,223	29,472	29,800	29,000	(800)	
361100	Interest/Investments	210	368	110	150	40	
399000	Cash Carry Forward	0	0	121,165	100,244	(20,921)	
Total Fund Revenues		30,433	29,840	151,075	129,394	(21,681)	Overall Revenue Increase/Decrease: -14.35%
Expenditures							
521- Law Enforcement							
531000	Professional Services	24	30	0	100	100	
549005	Bank Analysis Fees	33	40	200	100	(100)	
Total Operating Expenditures		57	70	200	200	0	
581004	Aid to Other Governments	0	47,940	50,000	30,000	(20,000)	Epic Behavioral Health Care & Flagler PAL
Total Grant and Aid Expenditures		0	47,940	50,000	30,000	(20,000)	
598010	Reserve for Contingency	0	0	100,875	99,194	(1,681)	
Total Reserves		0	0	100,875	99,194	(1,681)	
Total Fund Expenditures		57	48,010	151,075	129,394	(21,681)	Overall Expenditure Increase/Decrease: -14.35%

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 1197 Div. 4903	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
359005	Court Innovations	19,362	17,783	18,800	18,000	(800)	
361100	Interest	106	41	75	55	(20)	
381000	Interfund Transfer from General Fund	130,464	60,000	133,753	168,016	34,263	
381000	Interfund Transfer from Juvenile Diversion	0	16,436	18,570	18,030	(540)	
381000	Interfund Transfer from Legal Aid	0	1,424	0	0	0	
381000	Interfund Transfer from Law Library	0	161	0	4,598	4,598	
399000	Cash Carry Forward	0	0	0	4,527	4,527	
	Total Fund Revenues	149,932	95,845	171,198	213,226	42,028	Overall Revenue Increase/Decrease: 24.55%
Expenditures							
719- Other Operating Court Costs							
512000	Regular Salaries	38,390	38,241	40,498	46,925	6,427	1.0 FTE with 5.3% COLA
52XXXX	Employee Benefits	17,241	17,553	19,855	23,683	3,828	
	Total Personnel Expenditures	55,631	55,794	60,353	70,608	10,255	
534006	Other Contracted Services	91,139	91,486	105,000	136,598	31,598	Substance Testing, Drug Treatment Services
540000	Travel Expenses	0	0	1,000	2,500	1,500	NADCP Conference
541002	Communications Recurring	0	0	100	50	(50)	
542000	Postage	0	0	100	50	(50)	
549005	Bank Analysis Fees	125	136	220	220	0	
551000	Office Supplies	0	0	300	300	0	
552002	Other Operating Expenses	66	1,210	1,500	1,300	(200)	Screening Kits
554001	Publications/Memberships	50	0	125	100	(25)	
555001	Training and Educational Costs	0	0	1,250	500	(750)	
555002	Conference/Seminar Registration	0	0	1,250	1,000	(250)	
	Total Operating Expenditures	91,380	92,832	110,845	142,618	31,773	
	Total Fund Expenditures	147,011	148,626	171,198	213,226	42,028	Overall Expenditure Increase/Decrease: 24.55%

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 1198 Div. 9003	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
359010	Teen Court - 7/2005 \$3	19,663	19,474	19,050	19,500	450	
361100	Interest	81	90	50	50	0	
381000	Interfund Transfer (General Fund)	0	50,494	46,645	45,767	(878)	
399000	Cash Carry Forward	0	0	17,207	15,132	(2,075)	
Total Fund Revenues		19,744	70,058	82,952	80,449	(2,503)	Overall Revenue Increase/Decrease: -3.02%
Expenditures							
719- Other Operating Court Costs							
512000	Regular Salaries	41,958	43,372	45,926	48,360	2,434	1.0 FTE with 5.3% COLA
52XXXX	Employee Benefits	17,888	18,524	20,926	23,989	3,063	
Total Personnel Expenditures		59,846	61,896	66,852	72,349	5,497	
534006	Other Contracted Services	1,026	1,906	11,700	6,000	(5,700)	Counseling and Substance Testing Services
564000	Travel & Per Diem	0	0	1,000	500	(500)	
542000	Postage	35	10	100	50	(50)	
547000	Printing & Binding	0	0	100	50	(50)	
549005	Bank Analysis Fees	75	72	200	75	(125)	
551000	Office Supplies	151	294	300	175	(125)	
551001	Office Equipment	0	52	0	0	0	
554001	Publications/Memberships	200	200	200	200	0	
555001	Education/Training	0	0	0	550	550	
555002	Conference & Seminar Registration	0	0	2,500	500	(2,000)	
Total Operating Expenditures		1,487	2,533	16,100	8,100	(8,000)	
Total Fund Expenditures		61,333	64,429	82,952	80,449	(2,503)	Overall Expenditure Increase/Decrease: -3.02%

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 Summary

Special Revenue Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues						
Tourist Development Tax	3,608,505	4,432,216	4,000,000	4,250,000	250,000	
Intergovernmental	6,730	125,037	0	0	0	
Interest	13,245	23,404	3,500	33,000	29,500	
Miscellaneous	18,184	0	1,500	0	(1,500)	
Other - Excess Fees	24,839	37,117	0	0	0	
Cash Carry Forward	0	0	6,479,046	6,086,756	(392,290)	
Total Fund Revenues	3,671,503	4,617,774	10,484,046	10,369,756	(114,290)	Overall Revenue Increase/Decrease: -1.09%
Expenditures						
TDC Capital Projects (Fund 1109)	539,915	87,225	3,782,621	4,922,682	1,140,061	
TDC Promos & Advertising (Fund 1110)	1,522,715	1,772,876	5,069,857	3,785,007	(1,284,850)	
TDC Beach Restoration (Fund 1111)	5,042,847	1,247,979	1,631,568	1,662,067	30,499	
Total Fund Expenditures	7,105,477	3,108,080	10,484,046	10,369,756	(114,290)	Overall Expenditure Increase/Decrease: -1.09%
Revenues vs. Expenditures	(3,433,974)	1,509,695	0	0	0	

Tourist Development
5.475 FTE

Primary Functions

- ❖ Contribute to the economic well-being of Flagler County and its citizens
- ❖ Be great stewards of the Tourist Development Tax, using all industry standards
- ❖ Promote the County as a first-class visitor destination
- ❖ Solicitation and servicing of group-related business
- ❖ Enhance Flagler County’s brand and reputation
- ❖ Act as the tourism information source for visitors to and the citizens of Flagler County, FL
- ❖ Manage the County’s Visitors Centers through distribution of collateral materials
- ❖ Report to the Board of County Commissioners, County Administration and Tourist Development Council
- ❖ Management of several grant program opportunities



Goals FY 2023-2024

- Continue to implement the 2021-2022 Strategic Plan which is focused on three pillars:
 - **Destination Development:** The TDC and TDO must become more active and collaborative in advocating for vital destination improvements and enhancements to remain competitive and improve quality of place.
 - **Visitor Experience:** Cultivate an authentic, positive experience that highlights our values and environmental practices.
 - **Organizational Excellence:** The TDC and TDO's commitment to community, excellence, and fiscal responsibility.

Strategic Plan Focus Area

- | | |
|---|---|
| <ul style="list-style-type: none"> ✓ Economic Vitality <ul style="list-style-type: none"> ○ Diversify and enhance the tax base to improve the local economy ○ Promote and market Flagler County as a desirable place to live, work, and visit | <ul style="list-style-type: none"> ✓ Growth & Infrastructure <ul style="list-style-type: none"> ○ Protect and manage natural resources ○ Preserve and enhance cultural, recreational and leisure activities |
|---|---|

Strategic Objectives

Destination Development

- ✓ Increase the Exposure of Eco-Tourism Magnets
- ✓ Improve Destination Signage and Environmental Messaging
- ✓ Strengthen the County's Arts & Culture Offerings
- ✓ Enhance Event Facilities

Strategic Objectives (continued)

Visitor Experience

- ✓ Advance Flagler County's Festival Culture
- ✓ Support the Sustainability of Flagler County's Beaches & Environment
- ✓ Target Efforts to Lure Meetings and Sports Events from Sectors and Affinities that mirror the County's Strengths
- ✓ Enhance Event Facilities

Organizational Excellence

- ✓ Redefine TDC Grant Programs and Capital Projects Fund to Achieve a Higher ROI
- ✓ Develop a State-of-the-Art Visitor/Destination Center to Increase Awareness and In-Market Experience
- ✓ Expand Community Outreach to Communicate the Value of a Visitor Economy
- ✓ Optimize Staff and Operational Responsibilities

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Increase Tourist Development Tax	%	40.91%	21.93%	0.00%	0.00%
2. Rooms sold (12 months)	#	436,624	536,990	500,000	500,000
3. Occupancy (12 months)	%	40.22%	53.52%	45%	45%
4. Average Daily Rate (12 months)	\$	\$172.29	\$166.30	\$178.60	\$178.60

Major Initiatives / Highlights

- Identify and receive approval for location of future Tourism Eco-Discovery Center
- Launch Partner Newsletter
- Recommend and seek BOCC approval through resolution for the newly formed Flagler County Cultural Council as the official Local Arts Agency (LAA)
- Creation of TDC Bylaws
- Introduction of additional data driven platforms that are utilized to make more informed decisions and predict trends to optimize resource allocation for a more efficient operation
- Implementation of [online monthly performance reports](#) for better transparency and public accessibility
- Launched our first [State of Flagler County Tourism Annual Meeting](#)

Tourist Development - Capital Projects

Special Revenue Fund

Fund 1109 Div. 4700	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
312101	Tourist Dev Tax - Sales, Use & Fuel	721,701	886,443	800,000	850,000	50,000	Local Option Tourist Tax Levy is 5% (This Fund Receives 20% of Allocation)
361100	Interest	5,078	11,652	1,500	15,000	13,500	
386702	Excess Fees - Tax Collector	4,968	7,423	0	0	0	
399000	Cash Carry Forward	0	0	2,981,121	4,057,682	1,076,561	
Total Fund Revenues		731,747	905,519	3,782,621	4,922,682	1,140,061	Overall Revenue Increase/Decrease: 30.14%
Expenditures							
575- Special Recreation Facilities							
531000	Professional Services	671	1,012	0	2,500	2,500	
534008	Comm Fees - Tax Collector	21,651	26,593	24,000	25,500	1,500	Tax Collector Commissions
549005	Bank Analysis Fees	42	56	100	2,500	2,400	
581004	Flagler County Parks	0	0	28,370	0	(28,370)	Princess Place Exhibit
Total Operating Expenditures		22,364	27,661	52,470	30,500	(21,970)	
573- Cultural Services							
581004	Aid to Other Govts	90,436	59,564	0	0	0	
Total Award Expenditures		90,436	59,564	0	0	0	
581- Inter-Fund Group Transfers Out							
591008	Interfund Transfers	427,115	0	0	0	0	
Total Interfund Transfers		427,115	0	0	0	0	
598020	Designated for Future Use	0	0	3,730,151	4,892,182	1,162,031	\$1.6 Million for Visitor Center
Total Reserves		0	0	3,730,151	4,892,182	1,162,031	
Total Fund Expenditures		539,915	87,225	3,782,621	4,922,682	1,140,061	Overall Expenditure Increase/Decrease: 30.14%

Tourist Development - Operating: Promos & Advertising

Special Revenue Fund

Fund 1110		Actual	Actual	Adopted	Adopted	Changes	
Div. 4700	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
312101	Tourist Dev Tax - Sales, Use & Fuel	2,165,103	2,659,329	2,400,000	2,550,000	150,000	Local Option Tourist Tax Levy is 5% (This Fund
361100	Interest	2,873	8,556	1,000	15,000	14,000	Receives 20% of Allocation)
366001	Contributions in Aid	13,103	0	0	0	0	
369900	Refund-Prior Year Expense	5,081	0	0	0	0	
369900	Miscellaneous	0	0	1,500	0	(1,500)	Billboard Rental
386702	Excess Fees - Tax Collector	14,903	22,270	0	0	0	
399000	Cash Carry Forward	0	0	2,667,357	1,220,007	(1,447,350)	Overall Revenue Increase/Decrease:
Total Fund Revenues		2,201,063	2,690,156	5,069,857	3,785,007	(1,284,850)	-25.34%
Expenditures							
559- Other Economic Environment							
512000	Regular Salaries	282,500	341,471	385,212	407,524	22,312	5.475 FTE with 5.3% COLA
514000	Overtime	121	287	0	0	0	
52XXXX	Employee Benefits	108,423	125,778	159,648	191,556	31,908	
Total Personnel Expenditures		391,044	467,536	544,860	599,080	54,220	
531000	Professional Services	2,240	9,234	24,000	5,600	(18,400)	Audit Fees w/ Tax Collector
534006	Other Contracted Services	260,419	233,702	417,826	203,137	(214,689)	Reduced By Using In-House Services
534008	Comm Fees - Tax Collector	64,953	79,780	72,000	76,500	4,500	Tax Collector Commissions
534013	IT Other Contracted Services	0	0	0	77,500	77,500	Media Services Moved from Other Contracted Services
540000	Travel Expenses	1,282	2,358	7,000	12,000	5,000	
541001	Devices and Accessories	0	66	500	650	150	
541002	Communications Recurring	7,074	10,639	7,720	9,456	1,736	Cable, Wireless, Surfcam
542000	Postage Expense	17,217	8,451	15,000	12,000	(3,000)	Visitor Packages
543000	Utilities Expense	2,947	3,987	4,000	4,280	280	
544000	Rentals & Lease	50,188	51,269	52,014	61,276	9,262	FC Airport Office Space & Rolling Stock Vehicle
544001	IT Rentals & Leases	0	0	0	1,335	1,335	Copier
545001	General Liability Insurance	1,180	1,112	1,190	1,309	119	
545003	Vehicle Insurance	494	546	585	336	(249)	
545006	Other Insurance & Bonds	(10)	0	0	0	0	
546001	Bldg/Equip Repairs	8	149	0	0	0	
546003	Vehicle Repair	608	374	1,300	550	(750)	
546004	Maintenance Agreements	8,177	4,976	7,830	662	(7,168)	Hosting Services
546006	Small Tools & Equipment	190	746	0	0	0	Copier
546008	IT Maintenance Agreements	0	0	0	7,225	7,225	
547000	Printing & Binding	24,626	20,468	30,000	50,000	20,000	Trek & Artwalk Brochures, Dining Guide

(continued on next page)

Tourist Development - Operating: Promos & Advertising

Special Revenue Fund

Fund 1110		Actual	Actual	Adopted	Adopted	Changes	
Div. 4700	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Expenditures (continued)							
548001	Promotional Activities	30,526	46,255	40,250	90,480	50,230	Promotional Items and SEMG
548003	Promotional - City of Palm Coast	20,000	20,000	0	0	0	
548004	Promotional - Special Event	55,000	100,099	80,000	100,000	20,000	Sporting Events, NCCAA, Jaga Charitable Trust
548001	Promotional - SEMG	0	0	80,000	0	(80,000)	
549000	Other Current Charges/Obligations	1,079	6,160	17,500	25,000	7,500	Friends of A1A Scenic Hist. & Starry Nights
549004	Advertising	514,247	628,992	600,000	700,000	100,000	Vist Fla, Florida's First Coast of Golf
549005	Bank Analysis Fees	1,065	1,016	1,300	800	(500)	
551000	Office Supplies	936	1,524	2,000	2,000	0	
551001	Office Equipment	4,126	8,663	5,000	5,000	0	
552001	Gas, Oil, & Lubricants	201	572	2,000	1,000	(1,000)	
552002	Other Operating Expenses	1,958	2,171	15,000	7,500	(7,500)	Destination Signage/Improvements
552006	Data Processing Software	17,427	17,390	22,300	20,680	(1,620)	Copier Lease
554001	Publications and Memberships	40,740	39,369	55,736	67,122	11,386	Annual Subscription Increases
555001	Training & Education	495	1,244	2,000	2,000	0	
555002	Conferences & Seminars	2,278	4,027	8,000	13,270	5,270	
Total Operating Expenditures		1,131,671	1,305,339	1,572,051	1,558,668	(13,383)	
598020	Designated for Future Use	0	0	2,952,946	1,627,259	(1,325,687)	
Total Reserves		0	0	2,952,946	1,627,259	(1,325,687)	
Total Fund Expenditures		1,522,715	1,772,876	5,069,857	3,785,007	(1,284,850)	Overall Expenditure Increase/Decrease: -25.34%

Tourist Development - Beach Restoration

Special Revenue Fund

Fund 1111 Div. 4700	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
312101	Tourist Dev Tax - Sales, Use & Fuel	721,701	886,443	800,000	850,000	50,000	Local Option Tourist Tax Levy is 5% (This Fund Receives 20% of Allocation)
334390	TDT Beach Restore - State Design	6,730	58,284	0	0	0	
361100	Interest Earnings	5,294	3,196	1,000	3,000	2,000	
337200	Local Gov Grant- Public Safety	0	9,536	0	0	0	
331390	Fed Grant - Phys Env-Other	0	57,217	0	0	0	
386702	Excess Fees - Tax Collector	4,968	7,423	0	0	0	
399000	Cash Carry Forward	0	0	830,568	809,067	(21,501)	
Total Fund Revenues		738,693	1,022,100	1,631,568	1,662,067	30,499	Overall Revenue Increase/Decrease: 1.87%
Expenditures							
537- Conservation and Resource Management							
531000	Professional Services	150,508	38,149	0	220,000	220,000	Misc. Professional Services For Dune Repairs
534008	Comm Fees - Tax Collector	21,651	26,593	24,000	25,500	1,500	Tax Collector Commissions
534010	Governmental Services	0	125,750	0	0	0	
549000	Other Current Chrgs/Oblig	99,798	149,374	0	0	0	
549005	Bank Analysis Fees	133	96	0	2,000	2,000	
Total Operating Expenditures		272,090	339,961	24,000	247,500	223,500	
564000	Machinery and Equipment	0	0	0	137,500	137,500	50% of Drone
Total Capital Expenditures		0	0	0	137,500	137,500	
581007	Aid to Flagler Beach	0	107,895	0	0	0	
582009	Other Entities	0	5,025	0	0	0	
Total Grant and Aid Expenditures		0	112,920	0	0	0	
537- Conservation and Resource Management							
582009	Other Entities	0	76,290	0	0	0	
581007	Grants/Aid/Contributions to Flagler Beach	9,025	58,284	0	0	0	
Total Grants and Aids		9,025	134,574	0	0	0	
581- Inter-Fund Group Transfers Out							
591001	Interfund Transfer for Debt Service	4,761,732	660,524	704,330	0	(704,330)	TDT Series 2017 Paid off Early
Total Interfund Transfers		4,761,732	660,524	704,330	0	(704,330)	
598020	Designated for Future Use	0	0	903,238	1,277,067	373,829	
Total Reserves		0	0	903,238	1,277,067	373,829	
Total Fund Expenditures		5,042,847	1,247,979	1,631,568	1,662,067	30,499	Overall Expenditure Increase/Decrease: 1.87%

Environmentally Sensitive Lands - Summary

Special Revenue Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues						
Ad Valorem Tax	1,184,823	1,294,088	1,505,087	1,717,554	212,467	
Interest	6,613	16,961	1,550	2,100	550	
Cash Carry Forward	0	0	5,504,582	6,485,094	980,512	
Total Fund Revenues	1,191,436	1,311,049	7,011,219	8,204,748	1,193,529	Overall Revenue Increase/Decrease: 17.02%
Expenditures						
Old Fund (Fund 1117)	583	3,099	134,547	64,264	(70,283)	
New Fund (Fund 1119)	1,564	9,564	6,876,672	8,140,484	1,263,812	
Total Fund Expenditures	2,147	12,663	7,011,219	8,204,748	1,193,529	Overall Expenditure Increase/Decrease: 17.02%
Revenues vs. Expenditures	1,189,289	1,298,386	0	0	0	

Environmentally Sensitive Lands (Old Fund)

Special Revenue Fund

Fund 1117 Div. 0326	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
361100	Interest	225	408	50	100	50	
399000	Cash Carry Forward	0	0	134,497	64,164	(70,333)	
Total Fund Revenues		225	16,553	134,547	64,264	(70,283)	Overall Expenditure Increase/Decrease: -52.24%
537- Conservation and Resource Management							
531000	Professional Services	33	2,537	75	25,075	25,000	Surveys and Appraisals
549005	Bank Fees	550	562	550	550	0	
Total Operating Expenditures		583	3,099	625	25,625	25,000	
598020	Reserve for Future Use	0	0	133,922	38,639	(95,283)	
Total Reserves		0	0	133,922	38,639	(95,283)	
Total Fund Expenditures		583	3,099	134,547	64,264	(70,283)	Overall Expenditure Increase/Decrease: -52.24%

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

Fund 1119 Div. 6001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
311000	Ad Valorem Taxes	1,169,164	1,276,764	1,505,087	1,717,554	212,467	0.1250 Mills
311001	Ad Valorem Taxes/Delinquent Taxes	15,659	17,324	0	0	0	
361100	Interest	6,388	16,553	1,500	2,000	500	
399000	Cash Carry Forward	0	0	5,370,085	6,420,930	1,050,845	
Total Revenues		1,191,211	1,310,641	6,876,672	8,140,484	1,263,812	Overall Revenue Increase/Decrease: 18.38%
Expenditures							
537- Conservation and Resources Management							
531000	Professional Services	793	8,993	26,000	38,500	12,500	Appraisals & Fees
549005	Bank Analysis Fees	771	570	450	500	50	
Total Operating Expenditures		1,564	9,564	26,450	39,000	12,550	
598020	Reserve for Future Use	0	0	6,850,222	8,101,484	1,251,262	
Total Reserves		0	0	6,850,222	8,101,484	1,251,262	
Total Expenditures		1,564	9,564	6,876,672	8,140,484	1,263,812	Overall Expenditure Increase/Decrease: 18.38%

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.

Fund 1120 Div. 5000	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
361100	Interest	54	58	50	50	0	
399000	Cash Carry Forward	0	0	22,218	22,286	68	Overall Revenue Increase/Decrease:
	Total Fund Revenues	54	58	22,268	22,336	68	0.31%
Reserves							
598010	Reserve for Contingency	0	0	22,268	22,336	68	
	Total Reserves	0	0	22,268	22,336	68	
	Total Fund Expenditures	0	0	22,268	22,336	68	Overall Expenditure Increase/Decrease: 0.31%

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.

Culture & Recreation Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues						
Interest	847	2,209	750	935	185	
Recreation Impact Fee	161,541	317,379	132,000	140,500	8,500	
Cash Carry Forward	0	0	547,773	758,163	210,390	
Total Fund Revenues	162,388	319,588	680,523	899,598	219,075	Overall Revenue Increase/Decrease: 32.19%
Expenditures						
Impact Fee - Park D1 (Fund 1121)	0	0	0	83,910	83,910	
Impact Fee - Park D2 (Fund 1122)	0	0	0	14,787	14,787	
Impact Fee - Park D3 (Fund 1123)	0	0	0	49,193	49,193	
Impact Fee - Park D4 (Fund 1124)	0	0	0	67,705	67,705	
Parks Impact Fee Zone 1 (Fund 1132)	19,471	55,900	351,704	205,911	(145,793)	
Parks Impact Fee Zone 2 (Fund 1133)	39	48	29,322	7,804	(21,518)	
Parks Impact Fee Zone 3 (Fund 1134)	61	77	172,054	179,296	7,242	
Parks Impact Fee Zone 4 (Fund 1135)	51	56	127,443	644	(126,799)	
Library Trust (Fund 1159)	0	0	0	290,348	290,348	
Total Fund Expenditures	19,622	56,080	680,523	899,598	219,075	Overall Expenditure Increase/Decrease: 32.19%
Revenues vs. Expenditures	142,766	263,507	0	0	0	

Brief Overview

On December 6, 2021, the Board of County Commissioners adopted Ordinance No. 2021-09 amending previous ordinances establishing the Parks and Recreation Impact Fee.

The Local Comprehensive Planning Act, Chapter 163 of the Florida Statutes, requires that public facilities necessary to support new development should be available concurrent with the impact of that development, and the Flagler County Comprehensive Plan establishes the acceptable level of service (LOS) for public recreation facilities.

Parks Impact Fees are imposed in order to regulate the use and development of land so as to assure that new development bears a proportionate share of the cost of the capital expenditures necessary to provide parklands, and the funds necessary to construct improvements to such lands in the County.

The ordinance establishes four parks districts geographically dividing the land area of the County.

Expenditure District No. 1 – generally includes the coastal portion of Flagler County along the Atlantic Ocean from St. Johns County down to Volusia County.

Expenditure District No. 2 – generally includes the northeast portion of Flagler County.

Expenditure District No. 3 – generally includes the area of Flagler County in and around the City of Bunnell.

Expenditure District No. 4 – generally includes the western portion of Flagler County.

Authorized Uses

Parks Impact Fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district in unincorporated Flagler County. Such acquisitions and improvements shall be consistent with the levels of service and standards set forth in the comprehensive plan. In no case shall trust funds ever be expended for maintenance or operations of parks and recreational facilities.

Park Impact Fee D1

Special Revenue Fund

Fund 1121 Div. 6001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
361100	Interest	0	19	0	30	30	
324610	Impact Fee-Resi-Cultr Rec	0	23,885	0	30,000	30,000	
399000	Cash Carry Forward	0	0	0	53,880	53,880	
Total Fund Revenues		0	23,904	0	83,910	83,910	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	0	0	0	50	50	
549005	Bank Analysis Fees	0	0	0	50	50	
Total Operating Expenditures		0	0	0	100	100	
598020	Reserve for Future Capital Outlay	0	0	0	83,810	83,810	
Total Reserves		0	0	0	83,810	83,810	
Total Fund Expenditures		0	0	0	83,910	83,910	Overall Expenditure Increase/Decrease: 100.00%

Park Impact Fee D2

Special Revenue Fund

Fund 1122		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	0	3	0	10	10	
324610	Impact Fee-Resi-Cultr Rec	0	3,814	0	5,500	5,500	
399000	Cash Carry Forward	0	0	0	9,277	9,277	
	Total Fund Revenues	0	3,817	0	14,787	14,787	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	0	0	0	50	50	
549005	Bank Analysis Fees	0	0	0	50	50	
	Total Operating Expenditures	0	0	0	100	100	
598020	Reserve for Future Capital Outlay	0	0	0	14,687	14,687	
	Total Reserves	0	0	0	14,687	14,687	
	Total Fund Expenditures	0	0	0	14,787	14,787	Overall Expenditure Increase/Decrease: 100.00%

Park Impact Fee D3

Special Revenue Fund

Fund 1123		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	0	21	0	30	30	
324610	Impact Fee-Resi-Cultr Rec	0	19,167	0	15,000	15,000	
399000	Cash Carry Forward	0	0	0	34,163	34,163	
Total Fund Revenues		0	19,188	0	49,193	49,193	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	0	0	0	50	50	
549005	Bank Analysis Fees	0	0	0	50	50	
Total Operating Expenditures		0	0	0	100	100	
598020	Reserve for Future Capital Outlay	0	0	0	49,093	49,093	
Total Reserves		0	0	0	49,093	49,093	
Total Fund Expenditures		0	0	0	49,193	49,193	Overall Expenditure Increase/Decrease: 100.00%

Park Impact Fee D4

Special Revenue Fund

Fund 1124 Div. 6001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
361100	Interest	0	14	0	30	30	
324610	Impact Fee-Resi-Cultr Rec	0	19,685	0	25,000	25,000	
399000	Cash Carry Forward	0	0	0	42,675	42,675	
Total Fund Revenues		0	19,699	0	67,705	67,705	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	0	0	0	50	50	
549005	Bank Analysis Fees	0	0	0	50	50	
Total Operating Expenditures		0	0	0	100	100	
563000	Improvements other than bldg	0	0	0	59,481	59,481	Bull Creek Pavilion & Concession Stand (split funded)
Total Capital Expenditures		0	0	0	59,481	59,481	
598020	Reserve for Future Capital Outlay	0	0	0	8,124	8,124	
Total Reserves		0	0	0	8,124	8,124	
Total Fund Expenditures		0	0	0	67,705	67,705	Overall Expenditure Increase/Decrease: 100.00%

Park Impact Fee Zone 1

Special Revenue Fund

Fund 1132		Actual	Actual	Adopted	Adopted	Changes	
Div. 4900	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	475	1,141	100	100	0	
324610	Zone 1 - Recreation Impact Fee	115,189	144,087	90,000	0	(90,000)	New Impact Fee Funds
399000	Cash Carry Forward	0	0	261,604	205,811	(55,793)	
Total Fund Revenues		115,664	145,228	351,704	205,911	(145,793)	-41.45%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	52	83	0	75	75	
549005	Bank Analysis Fees	33	56	150	75	(75)	
Total Operating Expenditures		85	139	150	150	0	
563000	Capital Outlay Building	19,386	55,761	300,000	0	(300,000)	River to Sea Restrooms & Wadsworth Pickleball
Total Capital Expenditures		19,386	55,761	300,000	0	(300,000)	
598040	Reserve for Future Capital Outlay	0	0	51,554	205,761	154,207	
Total Reserves		0	0	51,554	205,761	154,207	
Total Fund Expenditures		19,471	55,900	351,704	205,911	(145,793)	-41.45%
							Overall Expenditure Increase/Decrease:

Park Impact Fee Zone 2

Special Revenue Fund

Fund 1133		Actual	Actual	Adopted	Adopted	Changes	
Div. 4900	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	50	100	100	100	0	
324610	Zone 2 - Recreation Impact Fee	0	7,676	0	0	0	
399000	Cash Carry Forward	0	0	29,222	7,704	(21,518)	Overall Revenue Increase/Decrease:
	Total Fund Revenues	50	7,776	29,322	7,804	(21,518)	-73.39%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	6	8	0	25	25	
549005	Bank Analysis Fees	33	40	75	50	(25)	
	Total Operating Expenditures	39	48	75	75	0	
598040	Improvmts other than bldg	0	0	29,247	0	(29,247)	Graham Swamp Disc Golf
	Total Capital Expenditures	0	0	29,247	0	(29,247)	
598040	Reserve for Future Capital Outlay	0	0	0	7,729	7,729	
	Total Reserves	0	0	0	7,729	7,729	
	Total Fund Expenditures	39	48	29,322	7,804	(21,518)	Overall Expenditure Increase/Decrease: -73.39%

Park Impact Fee Zone 3

Special Revenue Fund

Fund 1134		Actual	Actual	Adopted	Adopted	Changes	
Div. 4900	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	218	489	250	250	0	
324610	Zone 3 - Recreation Impact Fee	14,873	23,445	17,000	0	(17,000)	
399000	Cash Carry Forward	0	0	154,804	179,046	24,242	
Total Fund Revenues		15,091	23,934	172,054	179,296	7,242	Overall Revenue Increase/Decrease: 4.21%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	28	37	50	50	0	
549005	Bank Analysis Fees	33	40	100	100	0	
Total Operating Expenditures		61	77	150	150	0	
598040	Reserve for Future Capital Outlay	0	0	171,904	179,146	7,242	
Total Reserves		0	0	171,904	179,146	7,242	
Total Fund Expenditures		61	77	172,054	179,296	7,242	Overall Expenditure Increase/Decrease: 4.21%

Park Impact Fee Zone 4

Special Revenue Fund

Fund 1135 Div. 4900	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
361100	Interest	104	334	300	300	0	
324610	Zone 4 - Recreation Impact Fee	31,479	24,809	25,000	0	(25,000)	
399000	Cash Carry Forward	0	0	102,143	344	(101,799)	
Total Fund Revenues		31,583	25,143	127,443	644	(126,799)	Overall Revenue Increase/Decrease: -99.49%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	9	16	25	25	0	
549005	Bank Analysis Fees	42	40	100	100	0	
Total Operating Expenditures		51	56	125	125	0	
563000	Infrastructure	0	0	125,000	519	(124,481)	Bull Creek Pavilion & Concession Stand (split funded)
Total Capital Expenditures		0	0	125,000	519	(124,481)	
598040	Reserve for Future Capital Outlay	0	0	2,318	0	(2,318)	
Total Reserves		0	0	2,318	0	(2,318)	
Total Fund Expenditures		51	56	127,443	644	(126,799)	Overall Expenditure Increase/Decrease: -99.49%

Library Trust Impact Fee

Special Revenue Fund

Fund 1159 Div. 6001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
361100	Interest	0	88	0	85	85	
324610	Impact Fee - Res Cul/Rec	0	58,487	0	65,000	65,000	
399000	Cash Carry Forward	0	0	0	225,263	225,263	
Total Fund Revenues		0	58,575	0	290,348	290,348	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
571- Libraries							
531000	Professional Services	0	0	0	50	50	
549005	Bank Analysis Fees	0	0	0	50	50	
Total Operating Expenditures		0	0	0	100	100	
562000	Buildings	0	0	0	200,000	200,000	Nexus Center
Total Capital Expenditures		0	0	0	200,000	200,000	
598020	Reserve for Future Capital Outlay	0	0	0	90,248	90,248	
Total Reserves		0	0	0	90,248	90,248	
Total Fund Expenditures		0	0	0	290,348	290,348	Overall Expenditure Increase/Decrease: 100.00%

Transportation Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues						
Impact Fees	0	314,229	0	270,000	270,000	
Interest	5,630	10,668	5,300	8,700	2,300	
Cash Carry Forward	0	0	3,300,292	741,350	(2,558,942)	
Total Fund Revenues	5,630	324,897	3,305,592	1,020,050	(2,285,542)	Overall Revenue Increase/Decrease: -69.14%
Expenditures						
Trans. Impact Fee - Old East (Fund 1130)	99,098	22,402	2,354,332	9,519	(2,344,813)	
Trans. Impact Fee - West (Fund 1131)	58	80	98,792	99,436	644	
Trans. Impact Fee - East New (Fund 1137)	238	288	852,468	79,511	(772,957)	
Trans. Impact Fee - D1 (Fund 1154)	0	0	0	611,165	611,165	
Trans. Impact Fee - D2 (Fund 1155)	0	0	0	220,419	220,419	
Total Fund Expenditures	99,394	22,769	3,305,592	1,020,050	(2,285,542)	Overall Expenditure Increase/Decrease: -69.14%
Revenues vs. Expenditures	(93,764)	302,127	0	0	0	

Brief Overview

There is hereby established the county transportation facilities impact fee ordinance trust fund for the purpose of ensuring that the fees collected pursuant to this article are designated for the accommodation of impacts reasonably attributable to the proposed land development activity.

For the purpose of ensuring that fee payers receive sufficient benefit for fees paid, three transportation impact fee districts are established. The road construction districts are:

District No. 1 — All lands, other than those within the Corporate Limits of the City of Palm Coast, lying east of the FEC Railroad right-of-way.

District No. 2 — All lands, other than those within the Corporate Limits of the City of Palm Coast, lying west of the FEC Railroad right-of-way.

Authorized Uses

Transportation Impact Fees shall be used solely for transportation capital facilities on the county's major road network system within the road construction district from which the fees have been collected.

Transportation Impact Fee East - Old East

Special Revenue Fund

Fund 1130		Actual	Actual	Adopted	Adopted	Changes	
Div. 0821	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	4,004	7,186	3,800	6,000	2,200	
399000	Cash Carry Forward	0	0	2,350,532	3,519	(2,347,013)	Overall Revenue Increase/Decrease:
Total Fund Revenues		4,004	7,186	2,354,332	9,519	(2,344,813)	-99.60%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	98,872	22,338	2,000	2,000	0	
549005	Bank Analysis Fees	226	64	100	100	0	
Total Operating Expenditures		99,098	22,402	2,100	2,100	0	
598020	Reserve - Designated for Future Use	0	0	2,352,232	7,419	(2,344,813)	
Total Reserves		0	0	2,352,232	7,419	(2,344,813)	
Total Fund Expenditures		99,098	22,402	2,354,332	9,519	(2,344,813)	Overall Expenditure Increase/Decrease: -99.60%

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 1131 Div. 0821	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
361100	Interest	232	424	200	200	0	
399000	Cash Carry Forward	0	0	98,592	99,236	644	Overall Revenue Increase/Decrease:
Total Fund Revenues		232	424	98,792	99,436	644	0.65%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	33	40	100	200	100	
549005	Bank Analysis Fees	25	40	150	50	(100)	
Total Operating Expenditures		58	80	250	250	0	
598040	Reserve - Future Capital Projects	0	0	98,542	99,186	644	
Total Reserves		0	0	98,542	99,186	644	
Total Fund Expenditures		58	80	98,792	99,436	644	Overall Expenditure Increase/Decrease: 0.65%

Transportation Impact Fee - East New

Special Revenue Fund

Fund 1137		Actual	Actual	Adopted	Adopted	Changes	
Div. 0821		FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	1,394	2,597	1,300	1,400	100	
399000	Cash Carry Forward	0	0	851,168	78,111	(773,057)	Overall Revenue Increase/Decrease:
Total Fund Revenues		1,394	2,597	852,468	79,511	(772,957)	-90.67%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	205	248	400	400	0	
549005	Bank Analysis Fees	33	40	150	100	(50)	
Total Operating Expenditures		238	288	550	500	(50)	
598040	Reserve - Future Capital Projects	0	0	851,918	79,011	(772,907)	
Total Reserves		0	0	851,918	79,011	(772,907)	
Total Fund Expenditures		238	288	852,468	79,511	(772,957)	Overall Expenditure Increase/Decrease: -90.67%

Transportation Impact Fee - D1

Special Revenue Fund

Fund 1154		Actual	Actual	Adopted	Adopted	Changes	
Div. 0821		FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
324310	Impact Fees- Resi- Transport	0	233,110	0	200,000	200,000	
324320	Impact Fee- Comm- Transport	0	1,695	0	0	0	
361100	Interest	0	360	0	1,000	1,000	
399000	Cash Carry Forward	0	0	0	410,165	410,165	
Total Fund Revenues		0	235,165	0	611,165	611,165	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	0	0	0	1,000	1,000	
Total Operating Expenditures		0	0	0	1,000	1,000	
598040	Reserve - Future Capital Projects	0	0	0	610,165	610,165	
Total Reserves		0	0	0	610,165	610,165	
Total Fund Expenditures		0	0	0	611,165	611,165	Overall Expenditure Increase/Decrease: 100.00%

Transportation Impact Fee - D2

Special Revenue Fund

Fund 1155		Actual	Actual	Adopted	Adopted	Changes	
Div. 0821	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
324310	Impact Fees - Transportation	0	81,118	0	70,000	70,000	
361100	Interest	0	101	0	100	100	
399000	Cash Carry Forward	0	0	0	150,319	150,319	
	Total Fund Revenues	0	81,219	0	220,419	220,419	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	0	0	0	1,000	1,000	
	Total Operating Expenditures	0	0	0	1,000	1,000	
598040	Reserve - Future Capital Projects	0	0	0	219,419	219,419	
	Total Reserves	0	0	0	219,419	219,419	
	Total Fund Expenditures	0	0	0	220,419	220,419	Overall Expenditure Increase/Decrease: 100.00%

Public Safety Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues						
Interest	0	265	0	915	915	
Public Safety Impact Fee	0	224,701	0	237,610	237,610	
Cash Carry Forward	0	0	0	458,492	458,492	
Total Fund Revenues	0	224,966	0	697,017	697,017	Overall Revenue Increase/Decrease: 100.00%
Expenditures						
Law Enforcement Trust (Fund 1156)	0	0	0	158,912	158,912	
Fire Rescue Trust (Fund 1157)	0	0	0	494,267	494,267	
EMS Trust (Fund 1158)	0	0	0	43,838	43,838	
Total Fund Expenditures	0	0	0	697,017	697,017	Overall Expenditure Increase/Decrease: 100.00%
Revenues vs. Expenditures	0	224,966	0	0	0	

Law Enforcement Trust Impact Fee

Special Revenue Fund

Fund 1156		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001		FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	0	41	0	55	55	
324110	Impact Fees- Res Pub Safety	0	47,513	0	55,000	55,000	
324120	Impact Fees- Com Pub Safety	0	147	0	500	500	
399000	Cash Carry Forward	0	0	0	103,357	103,357	
Total Fund Revenues		0	47,701	0	158,912	158,912	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
521- Law Enforcement							
531000	Professional Services	0	0	0	50	50	
549005	Bank Analysis Fees	0	0	0	50	50	
Total Operating Expenditures		0	0	0	100	100	
598020	Reserve for Future Capital Outlay	0	0	0	158,812	158,812	
Total Reserves		0	0	0	158,812	158,812	
Total Fund Expenditures		0	0	0	158,912	158,912	Overall Expenditure Increase/Decrease: 100.00%

Fire Rescue Trust- Impact Fee

Special Revenue Fund

Fund 1157 Div. 6001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
361100	Interest	0	213	0	850	850	
324110	Impact Fees - Res Pub Safety	0	162,972	0	165,000	165,000	
324120	Impact Fees - Com Pub Safety	0	483	0	2,000	2,000	
399000	Cash Carry Forward	0	0	0	326,417	326,417	
Total Fund Revenues		0	163,668	0	494,267	494,267	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
522- Fire Control							
531000	Professional Services	0	0	0	50	50	
549005	Bank Analysis Fees	0	0	0	50	50	
Total Operating Expenditures		0	0	0	100	100	
598020	Reserve for Future Capital Outlay	0	0	0	494,167	494,167	
Total Reserves		0	0	0	494,167	494,167	
Total Fund Expenditures		0	0	0	494,267	494,267	Overall Expenditure Increase/Decrease: 100.00%

EMS Trust Impact Fee

Special Revenue Fund

Fund 1158 Div. 6001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
361100	Interest	0	12	0	10	10	
324110	Impact Fees - Res Pub Safety	0	13,548	0	15,000	15,000	
324120	Impact Fees - Com Pub Safety	0	38	0	110	110	
399000	Cash Carry Forward	0	0	0	28,718	28,718	
Total Fund Revenues		0	13,598	0	43,838	43,838	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
525- Emergency and Disaster Relief Services							
531000	Professional Services	0	0	0	50	50	
549005	Bank Analysis Fees	0	0	0	50	50	
Total Operating Expenditures		0	0	0	100	100	
598020	Reserve for Future Capital Outlay	0	0	0	43,738	43,738	
Total Reserves		0	0	0	43,738	43,738	
Total Fund Expenditures		0	0	0	43,838	43,838	Overall Expenditure Increase/Decrease: 100.00%

Fund 1141 Div. 2009	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
361100	Interest	319	474	250	1,000	750	
399000	Cash Carry Forward	0	0	169,606	150,825	(18,781)	Overall Revenue Increase/Decrease:
Total Fund Revenues		319	474	169,856	151,825	(18,031)	-11.88%
Expenditures							
559- Other Economic Environment							
549005	Bank Analysis Fees	806	796	1,000	1,000	0	
582008	Economic Development Incentives	12,000	12,000	168,856	150,825	(18,031)	Overall Expenditure Increase/Decrease:
Total Fund Expenditures		12,806	12,796	169,856	151,825	(18,031)	-11.88%

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.

Special Assessment Funds - Summary

Special Revenue Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adpoted FY 23-24	Changes +/(-)	Comments
Revenues						
Assessments	306,417	300,317	304,100	302,500	(1,600)	
Intergovernmental Revenue	0	11,212	0	0	0	
Miscellaneous Revenues	1,998	2,277	365	6,050	5,685	
Excess Fees	1,405	1,581	1,381	1,435	54	
Cash Carry Forward	0	0	584,691	368,673	(216,018)	
Total Revenues	309,820	315,387	890,537	678,658	(211,879)	Overall Revenue Increase/Decrease: -23.79%
Expenditures						
Daytona North Service District (Fund 1104)	530,680	93,110	523,777	310,071	(213,706)	
North Malacompra Drainage Basin District (Fund 1127)	3,187	3,189	240,613	272,177	31,564	
Bimini Gardens MSTU (Fund 1175)	498	15,340	54,247	39,253	(14,994)	
Espanola Special Assessment (Fund 1177)	289	5,349	29,109	19,974	(9,135)	
Rima Ridge Special Assessment (Fund 1178)	519	6,468	42,791	37,183	(5,608)	
Total Expenditures	535,173	123,457	890,537	678,658	(211,879)	Overall Expenditure Increase/Decrease: -23.79%
Revenues vs. Expenditures	(225,353)	191,930	0	0	0	

Fund 1104 Div. 1703	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
325201	DNSD/Front Foot	233,177	232,733	260,000	260,000	0	Rate \$0.58 Per Front Foot
325202	DNSD Delinquent Front Foot	28,810	23,873	0	0	0	
361100	Interest	895	1,345	200	5,000	4,800	
386702	Excess Fees - Tax Collector	1,202	1,351	1,200	1,200	0	
399000	Cash Carry Forward	0	0	262,377	43,871	(218,506)	Overall Revenue Increase/Decrease:
Total Fund Revenues		264,084	259,301	523,777	310,071	(213,706)	-40.80%
Expenditures							
513- Financial and Administrative							
534006	Other Contracted Services	0	2,414	14,000	14,000	0	Mosquito Control
534008	Comm Fees - Tax Collector	5,240	5,132	5,350	5,350	0	
534009	Property Appraiser Fees	3,839	3,833	4,100	4,100	0	
519- Other General Governmental Services							
543000	Utilities Expense	10,334	9,303	11,000	11,000	0	
541- Road and Street Facilities							
531000	Professional Services	158	129	450	450	0	
534006	Other Contracted Services	0	2,414	1,500	1,500	0	Possible Tree Removal, Etc.
534010	Governmental Services	509,559	28,875	177,000	225,671	48,671	Road and Bridge Staff Time
542000	Postage Expense	0	0	100	100	0	
546003	Vehicle Repair	0	3,036	1,000	1,000	0	
546006	Small tools & Equipt	95	0	0	0	0	
549003	Landfill Tipping Fees	1,280	115	1,400	1,400	0	
549005	Bank Analysis Fees	175	160	500	500	0	
553000	Road Materials & Supplies	0	37,700	45,000	45,000	0	
Total Operating Expenditures		530,680	93,110	261,400	310,071	48,671	
598010	Reserve - Contingency	0	0	262,377	0	(262,377)	
Total Reserves		0	0	262,377	0	(262,377)	
Total Fund Expenditures		530,680	93,110	523,777	310,071	(213,706)	Overall Expenditure Increase/Decrease: -40.80%

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 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 been \$0.58 per front foot from Fiscal Year 1993-2024.

Fund 1127		Actual	Actual	Adopted	Adopted	Changes	
Div. 1702	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
325201	N Malacompra District Special Assessment	34,496	34,341	35,000	33,500	(1,500)	
325202	Delinquent Spec Assessment	604	682	0	0	0	
361100	Interest - MMIA & Investments	304	645	60	800	740	
369301	Refund-Prior Year Expense	543	0	0	0	0	
386702	Excess Fees - Tax Collector	161	184	160	185	25	
399000	Cash Carry Forward	0	0	205,393	237,692	32,299	
	Total Fund Revenues	36,108	35,853	240,613	272,177	31,564	Overall Revenue Increase/Decrease: 13.12%
Expenditures							
538- Flood Control/Stormwater Management							
531000	Professional Services	31	42	0	100	100	
534008	Commission Fees - Tax Collector	702	700	850	850	0	
534009	Commission Fees - Property Appraiser	2,354	2,351	2,400	2,400	0	
549005	Bank Analysis Fees	100	96	210	110	(100)	
	Total Operating Expenditures	3,187	3,189	3,460	3,460	0	
598020	Designated for Future Use	0	0	237,153	268,717	31,564	
	Total Reserves	0	0	237,153	268,717	31,564	
	Total Fund Expenditures	3,187	3,189	240,613	272,177	31,564	Overall Expenditure Increase/Decrease: 13.12%

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 1175		Actual	Actual	Adopted	Adopted	Changes	
Div. 1701	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
325201	Bimini Gardens Assessment	4,952	4,794	5,400	5,300	(100)	
325202	Delinquent Spec Asses	398	280	0	0	0	
361100	Interest	103	125	25	100	75	
386702	Excess Fees - Tax Collector	25	27	0	25	25	
399000	Cash Carry Forward	0	0	48,822	33,828	(14,994)	Overall Revenue Increase/Decrease:
Total Fund Revenues		5,478	5,225	54,247	39,253	(14,994)	-27.64%
Expenditures							
513- Financial and Administrative							
534008	Comm Fees - Tax Collector	107	101	200	100	(100)	
534009	Property Appraiser Fees	59	59	125	60	(65)	
534010	Governmental Services	282	15,140	53,872	39,043	(14,829)	Based on Actuals
549005	Bank Analysis Fees	50	40	50	50	0	
Total Operating Expenditures		498	15,340	54,247	39,253	(14,994)	
Total Fund Expenditures		498	15,340	54,247	39,253	(14,994)	Overall Expenditure Increase/Decrease: -27.64%

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.

Fund 1177 Div. 1704	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
325201	Mosquito Control Assessment	1,223	1,414	1,300	1,400	100	
325202	Delinquent Special Assessments	117	160	0	0	0	
334610	State Grt- Han Srv- Health/Hosp	0	5,057	0	0	0	
361100	Interest	52	56	20	50	30	
386702	Excess Fees - Tax Collector	6	8	6	10	4	
399000	Cash Carry Forward	0	0	27,783	18,514	(9,269)	Overall Revenue Increase/Decrease:
Total Fund Revenues		1,398	6,696	29,109	19,974	(9,135)	-31.38%
Expenditures							
562- Health Services							
534006	Other Contracted Services	0	5,057	28,799	19,664	(9,135)	Monitoring/Treatment of Mosquitos
534008	Comm Fees - Tax Collector	27	31	30	30	0	
534009	Property Appraiser Fees	204	204	210	210	0	
549005	Bank Analysis Fees	58	56	70	70	0	
Total Operating Expenditures		289	5,349	29,109	19,974	(9,135)	Overall Expenditure Increase/Decrease:
Total Fund Expenditures		289	5,349	29,109	19,974	(9,135)	-31.38%

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

Fund 1178 Div. 1704	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
325201	Mosquito Control Assessment	2,579	1,964	2,400	2,300	(100)	
325202	Delinquent Special Assessments	61	76	0	0	0	
334610	State Grt- Han Srv- Health/Hosp	0	6,155	0	0	0	
361100	Interest	101	107	60	100	40	
386702	Excess Fees - Tax Collector	11	11	15	15	0	
399000	Cash Carry Forward	0	0	40,316	34,768	(5,548)	
Total Fund Revenues		2,752	8,312	42,791	37,183	(5,608)	Overall Revenue Increase/Decrease: -13.11%
Expenditures							
562- Health Services							
534006	Other Contracted Services	204	6,156	6,000	7,010	1,010	Mosquito Control
534008	Comm Fees - Tax Collector	49	41	45	45	0	
534009	Property Appraiser Fees	216	216	225	225	0	
549005	Bank Analysis Fees	50	56	100	100	0	
Total Operating Expenditures		519	6,468	6,370	7,380	1,010	
598020	Designated for Future Use	0	0	36,421	29,803	(6,618)	
Total Reserves		0	0	36,421	29,803	(6,618)	
Total Fund Expenditures		519	6,468	42,791	37,183	(5,608)	Overall Expenditure Increase/Decrease: -13.11%

Description:

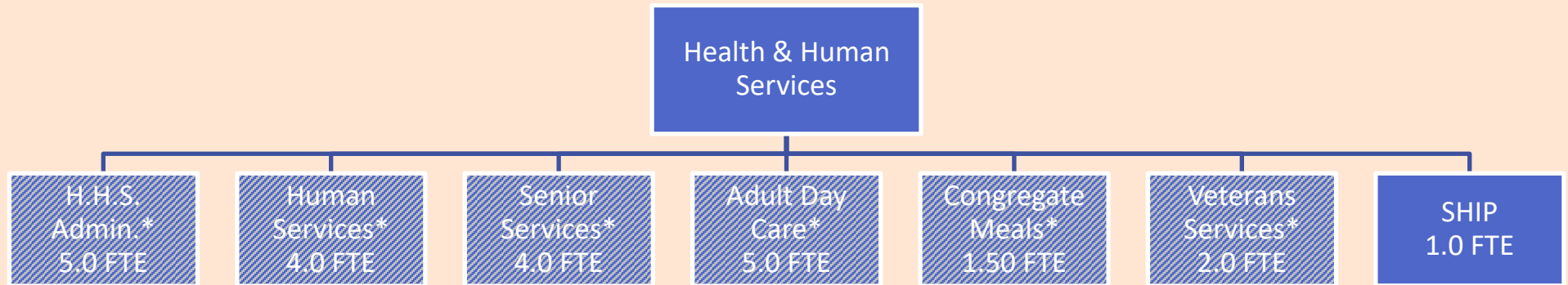
In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and 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.

Housing - Summary

Special Revenue Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Revenues						
Intergovernmental Revenue	719,373	1,185,846	1,156,435	1,438,115	281,680	
Misc Revenue	250,512	140,421	77,500	6,700	(70,800)	
Interfund Transfer	68,232	0	0	0	0	
Cash Carry Forward	0	0	687,149	92,518	(636,631)	
Total Revenues	1,038,117	1,326,267	1,921,084	1,537,333	(425,751)	Overall Revenue Increase/Decrease: -22.16%
Expenditures						
SHIP - Personnel (Fund 1143)	53,387	71,268	0	74,975	74,975	
SHIP - Operating (Fund 1143)	2,180	4,829	16,800	68,381	51,581	
SHIP - Grants & Aids (Fund 1143)	704,350	396,575	1,853,766	1,301,459	(552,307)	
Neighborhood Stabilization Program 3 (Fund 1152)	0	0	50,518	50,518	0	
CDBG Urban Development (Fund 1152)	0	0	0	42,000	0	
Total Expenditures	759,917	472,672	1,921,084	1,537,333	(425,751)	Overall Expenditure Increase/Decrease: -22.16%
Revenues vs. Expenditures	278,200	853,595	0	0	0	



*Theses are included in Section 3 - General Fund

Description

The mission of the Housing Services Division of the Health and Human Services Department is to preserve and expand the availability and affordability of housing for our citizens. This mission is carried out through a variety of activities, which includes staffing the County’s Affordable Housing Advisory committee, as well as advocating for and supporting affordable housing related projects. Another major component of Housing Services is administering the SHIP (State Housing Initiatives Partnership) program, which provides funds to local governments as an incentive to create partnerships that produce and preserve affordable home ownership and multifamily housing. Local governments develop three year plans to implement and spend the funding in ways that serves very low-, low- and moderate-income families with a focus on homeownership and home preservation. Communities may use the funding to repair and rehabilitate housing, help homeowners purchase homes, increase accessibility for homeowners, or to pay for building and developer fees for approved affordable housing projects. As part of an interlocal agency agreement, the Housing division also administers the SHIP program on behalf of the City of Palm Coast, which due to its designation as a Community Development Block Grant (CDBG) entitlement area, also receives a SHIP funding allocation from the state.

Primary Functions

- ❖ Provide down payment and closing cost assistance for eligible applicants
- ❖ Fund emergency housing repair, accessibility, and rehabilitation construction projects in accordance with program criteria
- ❖ Facilitate the Affordable Housing Advisory Committee’s completion of the annual report of recommendations for affordable housing incentives
- ❖ Provide post-disaster assistance to very low to moderate income homeowners and renters during disaster declarations
- ❖ Work with other assistance and housing related programs to partner funds and initiatives
- ❖ Ensure compliance with legislative regulations

**2021-2022
Housing Services Facts**

Number of Housing Applications
53

Total Homes Rehabilitated
19

Homes Purchased with SHIP Funds
4

Goals FY 2023-2024

- Preserve Flagler County’s housing inventory by improving or restoring the current housing stock
- Expand homeownership opportunities for Flagler County Citizens
- Expand Flagler County’s capacity to increase and preserve housing
- Expand awareness of Housing Services
- Develop qualified pool of general and residential contractors for whole-home projects
- Expand housing and financial counseling for Flagler County Citizens
- Leverage SHIP funding to strengthen the local economy

Strategic Plan Focus Area

- ✓ Economic Vitality
 - Explore affordable, workforce and attainable housing options
- ✓ Public Health & Safety
 - Increase resident awareness of services available of the Health and Human Services department

Strategic Objectives

- ✓ Rehabilitate, repair, and mitigate housing units for Flagler County homeowners
- ✓ Provide down payment, closing, and gap financing assistance for first time home buyers in Flagler County
- ✓ Develop collaborative relationship with local nonprofits to leverage SHIP funding
- ✓ Work with local vendors, contractors, and lending partners to expand economic activity within Flagler County through partner orientations, collaboration, and qualified pool of vendors and contractors
- ✓ Issue invitation to bid for HUD-Certified housing counseling agencies to provide foreclosure prevention counseling, credit counseling, and first-time homebuyer education
- ✓ Apply for additional grant funding to leverage SHIP, such as the Hurricane Loss Mitigation Program (HLMP), and the USDA Rural Preservation Grant, to increase capacity to preserve the local housing stock
- ✓ Provide post-disaster housing assistance for repairs, insurance deductibles, and temporary shelter.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Homes Rehabilitated or Repaired with SHIP Funds	#	1	19	14	22
2. Homes Purchased with SHIP Funds	#	13	4	6	10
3. Private Funds Expended as Leveraged with SHIP	\$	\$431,294.00	\$272,000.00	\$400,000.00	\$500,000.00
4. Public Moneys Expended as Leveraged with SHIP	\$	\$869,000.00	\$568,000.00	\$615,000.00	\$800,000.00
5. Citizens Completing First Time Home Buyer’s Class	#	16	8	10	20
6. Citizens Receiving Financial Counseling as a Result of SHIP Funding	#	0	0	1	10
7. Units preserved, mitigated, or repaired using other grants aside from SHIP	#	9	0	0	9

Flagler County Housing Services initiated a new program to partner with Senior Services to increase accessibility in homes owned by homeowners aged 60 and up. The division has partnered with the Flagler County Association of Realtors to develop an intermunicipal housing forum in which citizens and stakeholders may participate with elected officials and public planning staff to define strategic priorities in encouraging the development of the availability and affordability of housing options Flagler County’s workforce and long-time citizens need so that the local economy continues to stay strong and grow.

Flagler County Housing Services has held three public orientations with the lending and real estate community, participated in three public radio shows, and connected with multiple agencies to strengthen the local strategic alliance supporting housing affordability for our workforce, retirees, and local families.

Flagler County Housing Services is working in collaboration with the City of Palm Coast to work on a significant housing project, and that city-county partnership extends into the joint staffing of the locally appointed Affordable Housing Advisory Committee, whose housing recommendations included provisions which were recently adopted by the state legislature.

Major Initiatives / Highlights

- Facilitated the development of a multi-municipal housing forum in 2023
- Developed a new process to implement the Hurricane Loss Mitigation Program (Flagler Strong Homes) for homeowners in Flagler County to harden their homes against wind storms in 2023
- Partnered with Flagler Habitat for Humanity to expand the reach of the owner-occupied rehabilitation program in Flagler County
- Staffed and supported the the AHAC, most recently completing the statutorily required AHAC Annual Affordable Housing Incentives report. Completed triennially prior, this now annual report provides recommendations to the Board of County Commissioners and Palm Coast City Council on possible modifications of, exceptions to, or creation of new plans, policies and procedures which would encourage production of affordable housing in the community.
- Pursue implementation of software solution that will reduce administrative burden while enhancing program data security and compliance.

State Housing Initiatives Partnership Program (SHIP)

Special Revenue Fund

Fund 1143		Actual	Actual	Adopted	Adopted	Changes	
Div. 0505	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
334200	DEM-HLMP AGR# B00037	14,564	0	0	0	0	
335501	State Housing Assistance	704,809	1,185,846	1,156,435	1,438,115	281,680	
361100	Interest	1,415	4,501	2,500	6,700	4,200	
369301	Refund - Prior Year Expense	219,547	135,920	75,000	0	(75,000)	
381000	Interfund Transfer	68,232	0	0	0	0	
399000	Cash Carry Forward	0	0	636,631	0	(636,631)	
	Total Revenues	1,008,567	1,326,267	1,870,566	1,444,815	(425,751)	Overall Revenue Increase/Decrease: -22.76%
559- Other Economic Environment							
512000	Regular Salaries	38,685	54,366	0	50,523	50,523	1.0 FTE with 5.3% COLA Moved From General Fund
52XXXX	Employee Benefits	14,702	16,903	0	24,452	24,452	
	Total Personnel Expenditures	53,387	71,268	0	74,975	74,975	
Expenditures							
534006	Other Contracted Services	0	550	10,000	54,421	44,421	Misc Contracted Services & Req.Client Classes
540000	Travel/Conference Seminar	0	0	1,000	1,000	0	
541002	Communications Recurring	0	0	600	600	0	
542000	Postage Expense	0	60	250	250	0	
546004	Maintenance Agreements	25	26	150	160	10	
547000	Printing & Binding	0	40	50	50	0	
549004	Advertising	31	777	1,000	1,000	0	
549005	Bank Analysis Fees	1,918	3,062	1,600	1,600	0	
551000	Office Supplies	0	24	200	200	0	
551001	Office Equipment	6	91	250	200	(50)	Reduced based on average costs
552002	Other Operating Expenses	0	0	100	100	0	
552006	Data Processing Software	0	0	300	0	(300)	
554001	Publications/Memberships	200	200	300	7,800	7,500	Added Housing Services Program
555001	Training/Educational Cost	0	0	500	500	0	
555002	Conference/Seminar Regist	0	0	500	500	0	
	Total Operating Expenditures	2,180	4,829	16,800	68,381	51,581	
583003	Foreclosure Intervention	0	1,400	20,000	0	(20,000)	
583004	Grant - Rapid Re-Housing	0	0	34,000	0	(34,000)	
583005	Primary Residence Buy Assistance	120,000	160,000	300,000	140,000	(160,000)	
583006	Replacement Housing Strategy/Rehab	8,769	235,175	1,499,766	1,161,459	(338,307)	
582014	Coronavirus Relief Funds	573,077	0	0	0	0	
583011	Emergency Assistance	2,504	0	0	0	0	
	Total Grants & Aids Expenditures	704,350	396,575	1,853,766	1,301,459	(552,307)	
	Total Fund Expenditures	759,917	472,672	1,870,566	1,444,815	(425,751)	Overall Expenditure Increase/Decrease: -22.76%

Neighborhood Stabilization Program 3 (NSP3)

Special Revenue Fund

Fund 1152 Div. 8001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
369301	Refund-Prior Year Expense	29,550	0	0	0	0	
399000	Cash Carry Forward	0	0	50,518	50,518	0	
Total Revenues		29,550	0	50,518	50,518	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
559- Other Economic Environment							
534010	Governmental Services	0	0	50,518	50,518	0	
Total Operating Expenditures		0	0	50,518	50,518	0	
Total Expenditures		0	0	50,518	50,518	0	Overall Expenditure Increase/Decrease: 0.00%

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.

Fund 1153 Div. 8001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
399000	Cash Carry Forward	0	0	0	42,000	0	Overall Revenue Increase/Decrease:
Total Revenues		0	0	0	42,000	0	
Expenditures							
559- Other Economic Environment							
534006	Other Contracted Services	0	0	0	42,000	0	Overall Expenditure Increase/Decrease:
Total Operating Expenditures		0	0	0	42,000	0	
Total Expenditures		0	0	0	42,000	0	

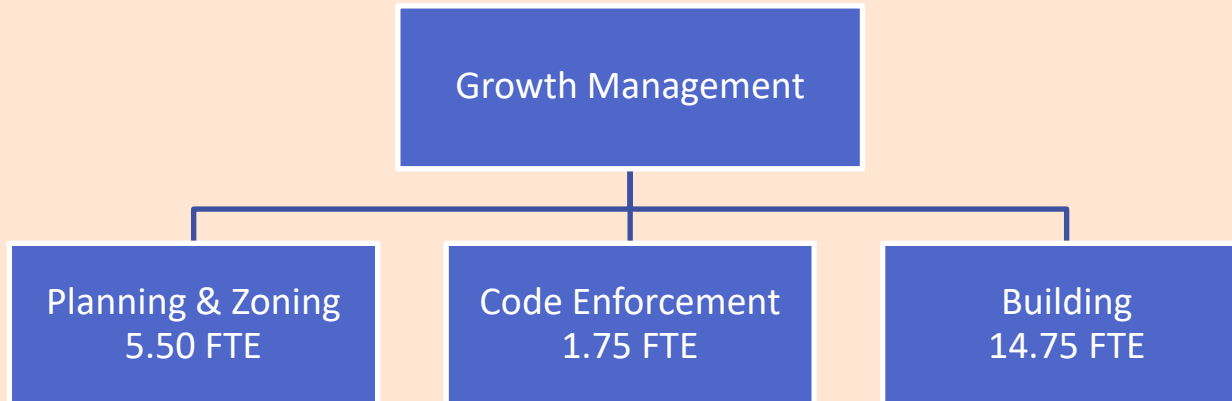
Description:

The Florida Small Cities CDBG Program, administered by the Florida Department of Economic Opportunity (DEO), is a competitive grant program that provides funding to local governments in small urban and rural areas for housing and community development activities. In August 2018, Flagler County applied for the CDNG grant specifically for Housing Rehabilitation. The awarded funds of \$700,000 will be used to repair or replace substandard single family homes owned and occupied by low and moderate income (up to 80% of an area median income) residents in unincorporated Flagler County.

Growth Management - Summary

Special Revenue Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues						
Licenses & Permits	1,534,126	1,861,160	1,498,000	1,498,000	0	
Intergovernmental Revenue	189,596	169,629	164,500	164,500	0	
Charges for Service	542,423	529,408	461,500	461,500	0	
Fines & Forfeitures	12,112	18,669	2,800	2,800	0	
Misc Revenues	2,498	9,801	2,000	2,000	0	
Cash Carry Forward	0	0	2,233,509	2,808,288	574,779	
Total Revenues	2,280,755	2,588,667	4,362,309	4,937,088	574,779	Overall Revenue Increase/Decrease: 13.18%
Expenditures						
Planning & Zoning (Fund 1180)	452,694	456,282	834,741	1,004,023	169,282	
Code Enforcement (Fund 1180)	118,062	59,311	109,571	219,210	109,639	
Growth Mgmt. Reserves (Fund 1180)	0	0	743,902	685,050	(58,852)	
Building Department (Fund 1181)	1,267,969	1,661,481	1,792,329	2,028,029	235,700	
Building Department Reserves (Fund 1181)	0	0	881,766	1,000,776	119,010	
Total Expenditures	1,838,725	2,177,074	4,362,309	4,937,088	574,779	Overall Expenditure Increase/Decrease: 13.18%
Revenues vs. Expenditures	442,030	411,592	0	0	0	



Description

The Planning and Zoning section is an important link when communicating with land developers, property owners, and citizens the standards and procedures for developing land in unincorporated Flagler County. These considerations are outlined in Flagler County’s Comprehensive Plan and Land Development Code. The Comprehensive Plan is the regulatory source document for future building and expansion in the County, while the County’s Land Development Code provides the specific guidance to complete specific land development activities.

The Planning and Zoning section responds to inquiries about the development potential of properties and provides zoning verifications. The section also assists applicants in pursuing land use approvals and amendments, including site plan reviews. Staff prepares technical reports and analyses for land use, zoning, site plans, and other land development applications for presentation to a staff-level Technical Review Committee, the appointed Planning and Development Board, and the elected Board of County Commissioners for their review and decision as applicable.

The majority of the essential functions of the Planning and Zoning section are mandated by the state as part of Florida’s coordinated growth management program. Therefore, the section works closely with the municipalities within the County to accomplish this mission.

Primary Functions

- ❖ Ensure health, safety, and general welfare of the public through the adoption of codes and regulations related to the development of property within unincorporated Flagler County.
- ❖ Maintain and regularly update the Comprehensive Plan and Land Development Code as necessary to ensure continued consistency and compliance with state law and accepted standard planning principles and practices.
- ❖ Review all land development and building permits for compliance with the Comprehensive Plan’s goals, objectives, and policies, and zoning regulations, including concurrency availability.
- ❖ Complete reviews of plans for compliance with drainage regulations and perform development-related engineering inspections.
- ❖ Perform floodplain management functions of the National Flood Insurance Program, and the County’s voluntary participation in the Community Rating System program.
- ❖ Inform the public through the public hearing process of land development activities occurring within the unincorporated area of the County and solicit public comment.
- ❖ Work closely with municipalities within the County, neighboring jurisdictions, and state and federal agencies on coordinated, cooperative planning efforts that maximize the public benefit while minimizing the expenditure of public resources.

Goals FY 2023-2024

- Coordination of planning and zoning efforts for the purpose of maintaining quality of life.
- Update the Comprehensive Plan to reflect changing growth trends.
- Provide electronic agendas to Planning and Development Board members.

Strategic Plan Focus Area

- ✓ Growth & Infrastructure
 - Provide quality fundamental infrastructure

Strategic Objectives

- ✓ Maintain planning and zoning training opportunities for the upcoming year.
- ✓ Explore the creation of collaborative planning programs with adjacent governments.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Applications for Review, Buildable Lot/Parcel, Future Land Use Map Amendment, Rezoning, Re-submittal of TRC Project –Plans, Site Dev Plan Review Under 5 Acres, Special Exception, Special Event, Variance and Special Use	#	93	39	40	35
2. Site Development Plan In PUD, Preliminary Plat to TRC/PB, Planned Unit Development, Site Development Plan Review Under 5 Acres, Preliminary Plat to BCC, Final Plat to BCC and Re-submittal Final Plat to BCC	#	13	18	10	12
3. Coastal Construction Control Line – FDEP Review	#	9	12	5	5
4. Short Term Vacation Rental Applications	#	33	35	35	35
5. Planning and zoning training opportunities	#	5	5	5	5
6. Interlocal Agreement Impact Fee Collection	\$	\$66	\$241	\$0	\$0

Major Initiatives / Highlights

- Complete update of Comprehensive Plan.
- Process Plan amendments and rezonings on an as-needed basis.
- Evaluate land development applications for streamlining and process improvement.

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 1180		Actual	Actual	Adopted	Adopted	Changes	
Div. 0000	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
329004	ROW Utilization/Permit & Review Fees	108,135	93,098	90,000	90,000	0	
334390	FL Resilient Coastal Prg	50,000	0	0	0	0	
335130	Insurance Agent County License	58,178	44,593	0	0	0	Revenue to GF
335140	Mobile Home Licenses	30,776	32,501	30,000	30,000	0	
335150	Alcoholic Beverage Licenses	41,593	37,941	30,000	30,000	0	
341903	Staff Time/Admin Chrgs	120,232	110,429	100,000	100,000	0	
341904	Administrative Fee (Impact Fee - Schools)	15,828	44,810	60,000	60,000	0	
341917	Administrative Fees (Impact Fee - Transp)	0	9,725	30,000	30,000	0	
341905	Administrative Fees (Impact Fee - Parks)	9,446	8,043	11,000	11,000	0	
341918	Administrative Fees (Impact Fee - LE)	0	1,474	3,500	3,500	0	
341919	Administrative Fees (Impact Fee - Fire)	0	5,476	14,000	14,000	0	
341920	Administrative Fees (Impact Fee - Library)	0	1,809	4,000	4,000	0	
342501	Construction Plan Review (fees subdiv)	41,404	63,830	40,000	40,000	0	
342502	Development Engineering Inspections	8,130	29,142	8,000	8,000	0	
342503	Swale Grade Sheet Review Fees	30	691	0	0	0	
349001	Dev Svcs Application Fees	154,246	92,470	80,000	80,000	0	
349003	DRI Fees/CDD Fees	0	1,500	0	0	0	
349004	LUC/Planning Review Fees	98,452	131,966	135,000	135,000	0	
354001	Animal Control Surcharge	5	30	0	0	0	
361100	Interest - Investments	2,498	5,710	500	500	0	
364001	Surplus Sale - Taxable	0	4,091	0	0	0	
369907	Code Enforcement Copies	14,551	15,758	12,000	12,000	0	
399000	Cash Carry Forward	0	0	1,040,214	1,260,283	220,069	
Total Fund Revenues		753,504	735,087	1,688,214	1,908,283	220,069	Overall Revenue Increase/Decrease: 13.04%

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 1180		Actual	Actual	Adopted	Adopted	Changes	
Div. 2003	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Planning & Zoning Expenditures							
512000	Regular Salaries	335,287	331,790	405,789	436,592	30,803	5.50 FTE with 5.3% COLA
514000	Overtime	2,471	338	0	0	0	
52XXXX	Employee Benefits	103,663	102,500	153,397	190,754	37,357	
	Total Personnel Services	441,421	434,628	559,186	627,346	68,160	
515- Comprehensive Planning							
531000	Professional Services	284	5,461	300	0	(300)	
534006	Other Contracted Services	0	556	240,000	325,000	85,000	Land Development Code, Comp and Economic Plan
540000	Travel Expenses	0	0	500	500	0	
541001	Devices & Accessories	203	0	700	700	0	
541002	Communications Recurring	1,799	1,703	2,030	4,430	2,400	Wireless Services for 7 Devices
542000	Postage Expense	279	644	1,500	1,500	0	
544000	Rentals & Leases	1,334	1,112	1,050	0	(1,050)	Moved to IT Rentals & Leases
544001	IT Rentals & Leases	0	0	0	1,100	1,100	Building 2 Copier
545003	Vehicle Insurance	494	819	900	672	(228)	
545006	Other Insurance & Bonds	0	0	200	200	0	
546003	Vehicle Repair	642	139	900	1,000	100	
546004	Maintenance Agreements	638	2,019	2,000	3,575	1,575	Copier Maintenance and Supplies
546006	Small Tools and Equipment	0	0	100	100	0	
547000	Printing & Binding	0	242	2,000	2,500	500	Business Cards and Signs
549000	Other Current Charges	0	0	100	1,000	900	
549004	Advertising	1,510	5,107	2,650	10,200	7,550	Public Notice
549005	Bank Analysis Fees	341	448	400	400	0	
551000	Office Supplies	742	181	2,000	2,500	500	
551001	Office Equipment	338	333	3,500	1,000	(2,500)	Moved to IT Office Equipment
551004	IT Office Equipment	0	0	0	2,500	2,500	Computer Replacement Development Review Planner
552001	Gas, Oil, & Lubricants	2,064	1,842	5,200	5,200	0	
552002	Other Operating Expenses	0	14	200	200	0	
552005	Clothing & Wearing Apparel	0	0	625	2,200	1,575	Uniforms
552006	Data Processing Software	0	0	3,300	4,800	1,500	VPN
554001	Publications/Memberships	605	150	2,800	2,800	0	
555001	Training/Educational Cost	0	885	1,800	1,800	0	
555002	Conference/Seminar Regist	0	0	800	800	0	FFPMA Seminar, 3 Staff Members
	Total Operating Expenditures	11,273	21,654	275,555	376,677	101,122	

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 1180 Div. 2001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Code Enforcement Expenditures							
529- Other Public Safety							
512000	Regular Salaries	39,440	42,327	65,448	94,229	28,781	1.75 FTE with 5.3% COLA
514000	Overtime	146	129	1,000	1,000	0	Contractor Review Board
52XXXX	Employee Benefits	10,687	11,473	29,593	46,605	17,012	
	Total Personnel Services	50,273	53,929	96,041	141,834	45,793	
531000	Professional Services	60,283	0	0	25,000	25,000	Magistraight for Code Enforcement
534006	Other Contracted Services	0	0	90	40,000	39,910	Demolition of Unsafe Structures
540000	Travel Expenses	0	288	1,400	1,000	(400)	
541001	Devices and Accessories	52	0	700	0	(700)	
541002	Communications Recurring	1,679	713	1,440	2,040	600	
542000	Postage	382	509	800	800	0	
544000	Rentals & Leases	1,101	946	0	0	0	
545003	Vehicle Insurance	988	818	450	336	(114)	
545006	Other Insurance & Bonds	0	0	150	150	0	Notary Renewal
546001	Blding/Equip Repairs	0	0	0	0	0	
546003	Vehicle Repair	51	171	500	500	0	
546004	Maintenance Agreements	1,015	854	0	0	0	Copier Moved to Code Enforcement
546006	Small Tools & Equipment	0	0	100	100	0	
547000	Printing & Binding	0	40	250	300	50	
551000	Office Supplies	302	10	500	500	0	
551001	Office Equip	897	728	500	500	0	
552001	Gas, Oil, & Lubricants	57	252	2,700	2,200	(500)	
552002	Other Operating Expenditures	33	53	0	0	0	
552005	Clothing & Wearing Apparel	0	0	700	700	0	
552006	Data Processing Software	0	0	850	850	0	
554001	Publications/Memberships	100	0	100	100	0	
555001	Training/Educational Cost	199	0	200	200	0	
555002	Conference/Seminar Regist	650	0	2,100	2,100	0	
	Total Operating Expenditures	67,789	5,382	13,530	77,376	63,846	
591001	Interfund Transfer	31,361	0	0	0	0	
	Total Interfund Transfer	31,361	0	0	0	0	
598020	Reserves	0	0	743,902	670,050	(73,852)	
598030	Personal Services Reserve	0	0	0	15,000	15,000	
	Total Reserves	0	0	743,902	685,050	(58,852)	
	Total Fund Expenditures	602,117	515,593	1,688,214	1,908,283	220,069	Overall Expenditure Increase/Decrease: 13.04%

Description

Flagler County Building section is comprised of permitting and inspection. Building plan review and inspections are supported by a special revenue fund using only permitting, plan review, and licensing fees to operate.

Permitting and inspection personnel are responsible for code-compliant plan reviews and required inspections for construction projects located in unincorporated Flagler County, within the Town of Marineland, and for the Flagler County School District. In December 2008, Flagler County entered into an interlocal agreement to conduct permitting and plan review services for the Flagler County School District projects. In July 2014, the BOCC and the Town of Marineland entered into an interlocal agreement that provides for building code and fire plan review, planning permit review and engineering, and permit and development review services.

In March 2022, the BOCC approved a contract for the purchase and implementation of a new permitting and development review software. IT provides planning, permitting, licensing, and code enforcement functions. It allows a concurrent review process and online permitting. The system reduces paper applications and reviews.

Primary Functions

- ❖ Conduct plan reviews and required inspections for code compliance to protect the property and the health, safety, and general welfare of all citizens who occupy and utilize buildings and structures.
- ❖ Assess potentially dangerous structures and post unsafe notices as deemed appropriate.
- ❖ Communicate with contractors, developers, citizens, and design professionals on code-related issues.
- ❖ Maintain all permitting records in accordance with Florida Statutes Chapter 119, the public records management law.
- ❖ Complete lien searches submitted to the Department.
- ❖ Educate the contractors and public as to the functions of the Building section, including associated codes, ordinances, laws, and rules. This is accomplished through monthly Flagler Home Builders Association newsletters, mass e-mails, the County’s website and press releases, and educational videos.

Goals FY 2023-2024

- Provide exceptional internal and external customer service, including online permitting, inspections, and review.
- Provide exceptional customer service relating to inspections and guidance in the construction of safe and sustainable buildings.
- Achieve code compliance through efficient plan reviews, permitting, inspection, and public education, ensuring a safe-built environment that will promote fire prevention.
- Apply statute requirements, codes, and procedures in a fair and consistent manner.
- Provide an efficient, pleasant environment for residents and businesses to conduct business through a transparent and accessible process.

Strategic Plan Focus Area

- ✓ Economic Vitality
 - Diversify and enhance the tax base to improve the local economy
 - Explore affordable, workforce and attainable housing options

Strategic Objectives

- ✓ Be fiscally responsible and accountable.
- ✓ Enhance employee excellence and development by providing for multiple training opportunities.
- ✓ Enhance technology and other job-related tools to increase productivity.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Single Family Residential Permits	#	559	588	360	350
2. New Commercial Building Permits	#	6	15	12	10
3. Permits Issued “Other”	#	3,156	2,914	3,066	2,800
4. Total Inspections	#	15,324	21,651	21,600	20,000
5. Lien Searches*	#	-	-	-	550
6. Construction Valuation of Issued Permits	\$	\$273,384,258	\$356,093,684	\$293,000,000	\$300,000,000
7. Training Opportunities Accomplished	#	21	25	28	25

*Lien Searches completed by Central Permitting after March 2023.

Major Initiatives / Highlights

- Implementation of the drone program for inspections and the performance of damage assessment flights (six staff members have drone pilot licenses).
- Provided technologically advanced customer service with real-time inspection results.
- Launched online permit applications, review, and inspections.
- Implementation of the Building Officials Association of Florida (BOAF) cross-training program for inspectors to qualify for additional State licenses.
- Educate building community on use of online permit submittal and inspection requests using the new software portal.
- Coordination and participation with the Flagler Home Builders Association.
- Restructure the permit record retention process to comply with Florida Statutes.

Description

The Board of County Commissioners adopted a Contractor Licensing Ordinance (Ordinance No. 2007-10) outlining regulations for specialty trades and Registered State Licenses. Subsequently, a licensing program was established in July 2007 to provide for and enforce licensing requirements and to administer testing locally for registered state and local contractor exams. The regulations also allow for Flagler County to reciprocate with most jurisdictions in Florida, meaning that if a contractor is licensed in one county, his or her license is valid in Flagler County as well.

The Contractor Review Board reviews complaints received by citizens and participating jurisdictions relating to contractor issues such as unlicensed activities, work abandonment, and working outside the scope of licensure. An interlocal agreement between the municipalities in the County designate the County's licensing program and the Contractor Review Board as the sole contractor licensing authority for the County.

Primary Functions

- ❖ Provide a mechanism for locally licensed and registered contractors to work in Flagler County through the implementation of a licensing program in compliance with the Florida Statutes.
- ❖ Reciprocate contractor's licenses to persons already licensed as contractors in many other Florida jurisdictions.
- ❖ Monitor and regulate contractor files to ensure proper licenses and insurances are in compliance with local and state regulations.
- ❖ Communicate with all local, state, and federal agencies.
- ❖ Conduct Contractor Review Board disciplinary hearings.
- ❖ Coordinate and notify the proper agencies of licensing violations.
- ❖ Bring unlicensed contractors before the Contractor Licensing Board.

Goals FY 2023-2024

- Provide a high-level of customer service through training and continued education.
- Communicate with the Contractor Review Board and other agencies in order to issue contractor licenses in a timely manner.
- Provide advanced notification to license holders of license status prior to renewal date.

Strategic Plan Focus Area

- ✓ Economic Vitality
 - Diversify and enhance the tax base to improve the local economy
 - Explore affordable, workforce and attainable housing options

Strategic Objectives

- ✓ Assist local contractors to obtain, retain, and renew their license.
- ✓ Provide exceptional internal and external customer service.
- ✓ Protect the general public from unlicensed contractors.

Performance Measures	Unit of Measure	Actual FY 20-21	Actual FY 21-22	Expected FY 22-23	Projected FY 23-24
1. Contractor License Renewal Fees Collected	\$	\$16,400	\$17,600	\$8,800	\$9,700
2. Local Licenses Issued	#	164	176	88*	97
3. Training Opportunities	#	2	2	2	2

*House Bill 735 (2021) – Local & Some Class II Licenses will expire without opportunity to renew on July 1, 2023.

Major Initiatives / Highlights

- Continued education via Contractor Licensing Association of Florida (CLOAF).
- Coordination with Florida Department of Business and Professional Regulation.
- Host Business and Law Training Course.

Building Department Fund

Special Revenue Fund

Fund 1181 Div. 2000	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
322001	Building Plan Review/Permit	1,452,596	1,719,377	1,400,000	1,400,000	0	
322002	Education Fee for Inspectors	1,610	25,741	16,000	16,000	0	
322003	Building Permit Fees	32,744	42,616	32,000	32,000	0	
329001	Contractor Licenses	16,400	40,924	20,000	20,000	0	
329005	Inspection Fee for School Board	9,419	5,516	6,500	6,500	0	
342200	Fire Protection Fee	1,620	603	1,000	1,000	0	
349005	Fire Inspection Review	750	1,633	1,000	1,000	0	
354003	Unlicensed Contractor Fines	0	4,100	2,000	2,000	0	
354003	Unsafe Structure Lien Satisfaction	3,214	8,237	0	0	0	
361100	Interest Earnings	8,321	6,332	800	800	0	
369911	Miscellaneous	577	0	0	0	0	
369902	Radon Gas	0	0	1,500	1,500	0	
399000	Cash Carry Forward	0	0	1,193,295	1,548,005	354,710	
	Total Revenues	1,527,251	1,855,080	2,674,095	3,028,805	354,710	Overall Revenue Increase/Decrease: 13.26%
Expenditures							
524- Protective Inspections							
512000	Regular Salaries	757,037	901,578	1,019,681	1,068,429	48,748	14.75 FTE with 5.3% COLA & Reorganization
514000	Overtime	7,686	866	20,000	20,000	0	
52XXXX	Employee Benefits	269,735	318,077	408,798	467,262	58,464	
	Total Personnel Services	1,034,458	1,220,522	1,448,479	1,555,691	107,212	
531000	Professional Services	8,963	531	200	15,200	15,000	Magistraight for Unsafe Structure Appeal
534006	Other Contracted Services	62,685	200,263	22,000	79,000	57,000	3rd Party Inspections, Demo Structures
534013	IT Other Contracted Services	0	0	0	11,000	11,000	Software & Mobile Device Mgmt
540000	Travel	375	2,285	6,400	6,200	(200)	
541001	Devices and Accessories	18,708	574	5,000	5,000	0	Tablets & Cell Phones
541002	Communications Recurring	10,319	11,698	12,850	11,200	(1,650)	
542000	Postage	353	241	1,000	1,000	0	Certified Mail DBPR
544000	Rentals & Leases	1,545	946	1,100	12,000	10,900	Rolling Stock Truck
544001	IT Rentals & Leases	0	0	0	2,100	2,100	Copier
545003	Vehicle Insurance	2,223	2,456	4,100	3,030	(1,070)	
545006	Other Insurance & Bonds	2,564	2,335	3,000	3,126	126	Notary Renewal
546001	Building/Equipment Repairs	2,705	0	5,000	10,000	5,000	Office Renovation
546003	Vehicle Repair	2,950	5,073	5,000	5,000	0	

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Building Department Fund

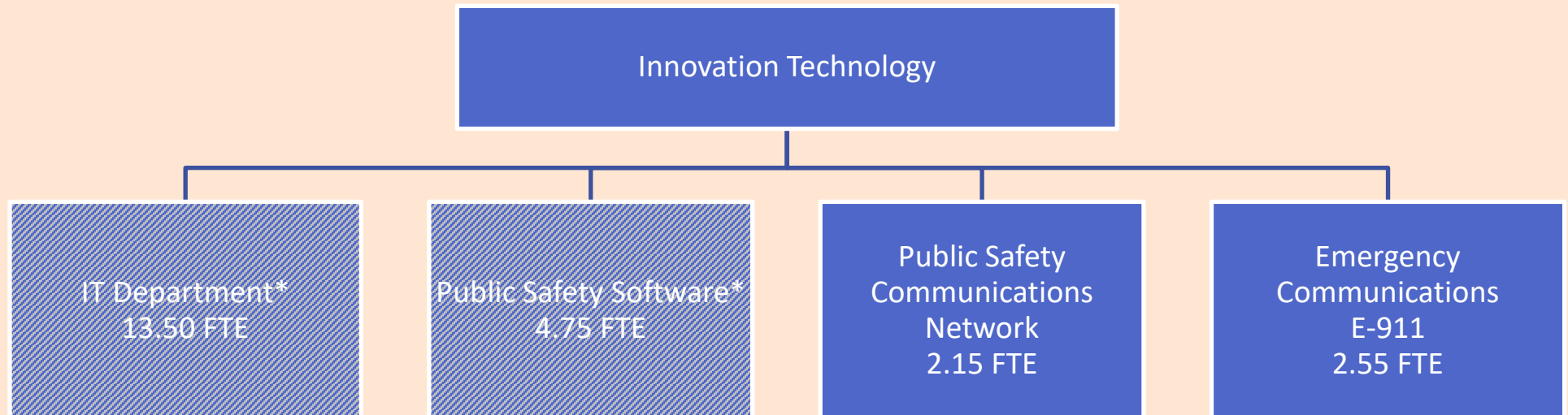
Special Revenue Fund

Fund 1181		Actual	Actual	Adopted	Adopted	Changes	
Div. 2000	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
	Expenditures (continued)						
546004	Maintenance Agreements	17,713	17,233	68,000	81,200	13,200	Data Systems Maintenance
546006	Small Tools & Equipment	4,250	916	6,000	4,500	(1,500)	
546008	IT Maintenance Agreements	0	0	0	6,332	6,332	Copier and Software Maintenance
547000	Printing & Binding	109	361	1,400	1,400	0	
548001	Promotional Activities	0	0	2,000	2,000	0	CLOAF, FACE, HBA Events
549000	Other Current Charges	485	243	600	1,000	400	
549004	Advertising	0	0	150	150	0	
549005	Bank Analysis Fees	449	600	0	0	0	
551000	Office Supplies	5,666	2,610	6,000	6,000	0	
551001	Office Equipment	27,927	37,177	40,700	0	(40,700)	Moved to IT Office Equipment
551003	IT Office Equipment	0	0	0	38,700	38,700	Equipment and Replacements
552001	Gas, Oil, & Lubricants	11,266	20,270	22,000	25,000	3,000	
552002	Other Operating Expenditures	1,627	904	2,500	2,500	0	Inspector - Water
552005	Clothing & Wearing Apparel	5,037	1,115	8,500	10,000	1,500	Annual Replacement
552006	Data Processing Software	30,820	92,733	90,000	92,700	2,700	Archive Software
554001	Publications/Memberships	8,019	514	7,700	9,700	2,000	Code Books, Red Vector
555002	Conference/Seminar Regist	6,753	350	3,150	5,300	2,150	CLOAF, ICC
555001	Employee Education & Training Cost	0	1,109	19,500	22,000	2,500	BOADF Cross Training, Flood Certificates
	Total Operating Expenditures	233,511	402,539	343,850	472,338	128,488	
546000	Equipment	0	38,421	0	0	0	
	Total Capital Expenditures	0	38,421	0	0	0	
598010	Reserves for Contingency	0	0	881,766	1,000,776	119,010	
	Total Reserves	0	0	881,766	1,000,776	119,010	
	Total Expenditures	1,267,969	1,661,481	2,674,095	3,028,805	354,710	Overall Expenditure Increase/Decrease: 13.26%

Innovation Technology - Summary

Special Revenue Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Revenues						
Intergovernmental Revenue	676,475	692,056	545,000	637,837	92,837	
Charges for Services	562,997	578,884	596,592	1,776,132	1,179,540	
Fines & Forfeitures	0	53,247	50,000	50,000	0	
Miscellaneous Revenues	37,595	28,757	6,500	34,305	27,805	
Interfund Transfer	350,000	700,000	2,000,000	1,148,486	(851,514)	
Cash Carry Forward	0	0	1,769,611	1,561,722	(207,889)	
Total Revenues	1,627,067	2,052,944	4,967,703	5,208,482	240,779	Overall Revenue Increase/Decrease: 4.85%
Expenditures						
Emergency Communications E-911 (Fund 1103)	605,649	710,848	870,448	910,783	40,335	
IT Replacement (Fund 1115)	0	0	0	335,556	335,556	
Public Safety Communications Network (Fund 1182)	2,619,515	2,001,762	4,097,255	3,962,143	(135,112)	
Total Expenditures	3,225,164	2,712,610	4,967,703	5,208,482	240,779	Overall Expenditure Increase/Decrease: 4.85%
Revenues vs. Expenditures	(1,598,097)	(659,666)	0	0	0	



*These are included in Section 3 - General Fund

Description

The E-911 Division provides for the management of the County's Next Generation 911 System and ensures the accuracy and reliability of the local 911 Service. This includes continuous timely revisions and maintenance to the various E-911 location databases, the E-911 GIS mapping information used for locating callers, as well as the management of the E-911 equipment needed to receive and process 911 calls. Operation of the County's E-911 system is supported by funding from a state statute collected monthly surcharges on subscriber phone lines, prepaid wireless phones, and wireless cellphone carriers within Flagler County.

E-911 also issues addresses and provides street designations, investigates, and corrects potential 911 problems, creates mapping data utilized in the Computer-Aided Dispatch (CAD) system. While rarely seen by the public, the work performed by E-911 is critical in nature and the information utilized must be highly accurate. Anytime a person calls 911 for help, the location information retrieved from E-911 databases and the supporting GIS mapping information are the first systems utilized by dispatch to help the caller.

The highest priority for the E-911 database is to provide countywide accurate, dependable, and timely information for emergency communicators when a 911 call is received. The Flagler County E911 System operates under the State Emergency Number Plan administered by the Florida Department of Management Services in accordance with Florida Statutes 365.171, 365.172, 365.173, 365.174, and 365.175, as well as Florida Administrative Code 60FF-5. Additional mandates from the Florida Department of Law Enforcement, Florida Department of Management Services, and Flagler County Code apply. Operational directives come from the same agencies, as well as the National Emergency Number Association.

This division has been successful in being awarded more than 1,600,298 in grants. The Division continues to be successful in maintaining a 98% match between the E-911 Master Street Address Guide (MSAG), CAD, and Geographic Information Systems (GIS) system which is in alignment with the 98% match standard established by the National Emergency Number Association.

Primary Functions

- ❖ Manage County Enhanced 911 system.
- ❖ Continue implementation of Next Generation 911 service delivery requirements.
- ❖ Ensure the accuracy and reliability of the E-911 service and coordinate with all telephone service providers.
- ❖ Create and maintain mapping for Computer-Aided Dispatch (CAD) system.
- ❖ Create and maintain the Master Street Address Guide (MSAG) and Automatic Location Identification (ALI) databases.
- ❖ Assign addresses for new developments and streets.
- ❖ Create, maintain, synchronize, and quality control data for use in the CAD system, coordinate data with Master Street Address Guide (MSAG) and displays data using mapping programs.
- ❖ Coordinate County E-911 system training and programs.
- ❖ Ensure systems are compatible with the Next Generation (text message and video) 911 technology.
- ❖ Maintain all E-911 requirements as dictated by the Florida Department of Management Services and the National Emergency Number Association.

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Goals FY 2023-2024

- Customer Focus – Monitor operations to ensure alignment with national standards and industry best practices.
- Financial Stability – Seek grant funding opportunities to enhance the County’s E911 system wherever possible. Foster a collaborative relationship between function and process of fire and EMS services to operate within financial resource limits.
- Future Vision – Strategically identify opportunities to continue implementation of Next Generation 911 standards.

Strategic Plan Focus Area

- ✓ Growth & Infrastructure
 - Provide quality fundamental infrastructure.
- ✓ Public Health & Safety
 - Improve public safety response and service delivery capabilities.

Strategic Objectives

- ❖ Complete “refresh” of 911 phone system hardware and software of Primary PSAP (Side B).
- ❖ Complete the updating of all E911 addressing activities to ensure alignment with National Emergency Numbering Association (NENA) standards.
- ❖ Foster total quality customer service through employee empowerment, customer-oriented service, and loyalty to County services.
- ❖ Promote an awareness of fiscal responsibility.
- ❖ Enhance the services provided by continually assessing the needs of the community and keeping pace with growth.

Performance Measures	Unit of Measure	Actual FY 22-23	Expected FY 23-24
Call/Alarm Answering Time – Goal = 10 seconds 90% of the time	%	97.59	97%
Number of 911 calls handled – Landline	#	8,494	8,749
Number of 911 calls handled - Wireless	#	41,793	43,047
Text to 911 calls	#	1,575	1,622
Master Street Address Guide (MSAG) / GIS Synchronization Rate	%	98%	98%

Innovation Technology - Emergency Communications E-911

Special Revenue Fund

Fund 1103 Div. 0422	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
334XXX	E-911 Grants	91,542	0	0	37,837	37,837	
335221	E-911 Land Line	132,258	123,110	120,000	100,000	(20,000)	Based on Actuals
355222	E-911 Wireless	452,675	568,946	425,000	500,000	75,000	Based on Actuals
342605	Other Public Safety Chgs	200	250	300	200	(100)	
361100	Interest	32,906	1,703	1,000	1,500	500	
399000	Cash Carry Forward	0	0	324,148	271,246	(52,902)	Overall Revenue Increase/Decrease:
Total Revenues		709,581	694,009	870,448	910,783	40,335	4.63%
Expenditures							
529- Other Public Safety							
512000	Regular Salaries	115,010	220,071	283,847	186,932	(96,915)	2.55 FTE with 5.3% COLA & Reorganization
514000	Overtime	16	363	0	0	0	
52XXXX	Employee Benefits	45,077	80,325	110,762	82,305	(28,457)	
Total Personnel Expenditures		160,103	300,759	394,609	269,237	(125,372)	
534006	Other Contracted Services	101,739	20,965	17,600	7,200	(10,400)	Cleaning Fees
534013	IT Other Contracted Services	0	0	0	10,217	10,217	Network Repairs & GIS Consulting
540000	Travel Expenses	4,263	3,000	11,500	4,500	(7,000)	
541001	Devices & Accessories	1,029	5,656	3,500	4,130	630	Cordless Push
541002	Communications Recurring	74,284	87,072	159,700	89,672	(70,028)	Routing & Text to 911
541003	Communications Inst/Repr	0	11,898	3,000	3,000	0	
542000	Postage Expense	6	81	250	200	(50)	
545003	Vehicle Insurance	247	273	275	336	61	
546001	Building/Equipment Repairs	0	0	2,500	2,500	0	
546003	Vehicle Repair	270	460	750	750	0	
546004	Maintenance Agreements	126,180	115,381	173,000	0	(173,000)	Moved to IT Maintenance Agreements
546000	Small Tool & Equipt	39	0	0	0	0	
546008	IT Maintenance Agreements	0	0	0	163,750	163,750	Mapping, Dispatch, Databases
547000	Printing & Binding	895	0	0	48	48	
548001	Promotional Activities	796	0	3,000	3,000	0	
549000	Other Current Charges and Obligations	0	118	0	0	0	
551000	Office Supplies	313	94	1,000	500	(500)	
551001	Office Equipment	58,730	26,205	27,500	30,700	3,200	
552001	Gas, Oil, & Lubricants	1,706	1,489	1,500	1,750	250	
552002	Other Operating Expenses	512	189	0	0	0	
552006	Data Processing Software	4,814	0	2,650	2,500	(150)	

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Fund 1103 Div. 0422	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures (continued)							
554001	Publications/Memberships	996	898	3,750	48,013	44,263	911 Database, Address Validation, Mapping Add-Ons
555001	Training/Educational Cost	5,596	5,343	16,500	10,000	(6,500)	
555002	Conference/Seminar Registration	1,820	950	500	525	25	
	Total Operating Expenditures	384,235	280,073	428,475	383,291	(45,184)	
564000	Equipment	61,311	0	0	0	0	
564000	Future Capital Outlay	0	130,016	47,364	220,418	173,054	
	Total Capital Expenditures	61,311	130,016	47,364	220,418	173,054	
534006	Other Contracted Services	0	0	0	37,837	37,837	Address Validation
	Total Grant & Aid Expenditures	0	0	0	37,837	37,837	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	605,649	710,848	870,448	910,783	40,335	4.63%

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

IT Replacement Fund

Special Revenue Fund

Fund 1115		Actual	Actual	Adopted	Adopted	Changes	
Div. 0403		FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
381000	Interfund Transfer In	0	0	0	335,556	335,556	Transfer in from General Fund
399000	Cash Carry Forward	0	0	0	0	0	Overall Revenue Increase/Decrease:
Total Fund Revenues		0	0	0	335,556	335,556	100.00%
Expenditures							
519- Other General Governmental Services							
546010	IT Small Tools & Equipment	0	0	0	12,500	12,500	Drone Replacement
551004	IT Office Equipment	0	0	0	323,056	323,056	Computer, Misc Equipment, Switch & Server Replacements
Total Operating Expenditures		0	0	0	335,556	335,556	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		0	0	0	335,556	335,556	100.00%

Description: This is a new fund to be created and beginning with the FY 2023-24 Budget. The IT Replacement Fund is utilized as a source for county wide technology replacements. Sending General Revenues from the General Fund to the IT Replacement Fund, commits it for this dedicated purpose. Returning any of this money back to the General Fund would require action from the Board.

Description

The Public Safety Communications Network (800MHz Radio System) provides for 24-hour continuous operation of Flagler County's trunked radio system, used by all public safety entities (Fire, EMS, and Law), as well as the Flagler County School Board and other municipalities, to communicate with one another and dispatch. The radio system is monitored 24 hours a day. The radio system operates countywide and serves all government agencies within Flagler County and outside agencies responding to Flagler County.

The highest priority for the Public Safety Communications Network is to provide immediate and dependable radio communications throughout the county. The county has six (6) tower sites used to provide this communication along with nearly 1,900 radios in use. Operational mandates for Public Safety Communications Network include directives from the Federal Communications Commission, Federal Aviation Authority, Department of Homeland Security, Department of Defense, United States Secret Service, Florida Department of Management Services, Flagler County Codes, and the Florida Department of Health.

It provides countywide coverage to the cities of Palm Coast, Flagler Beach, and Bunnell, Flagler County, and the Flagler County Sheriff's Office. In 2020 the new system went online with an initial cost of \$15,222,000 for the infrastructure and user equipment. This project was funded through a bond issue. The system receives over three million calls per year.

Primary Functions

- ❖ Maintain radio interoperability with all agencies using the radio system
- ❖ Design and maintain radio interoperability with agencies in adjoining counties to support mutual aid response
- ❖ Comply with all mutual aid frequency allocations and radio system usage
- ❖ Ensure reliable system coverage without disruption/downtime
- ❖ Provide security at all tower sites
- ❖ Ensure adequate non-commercial power availability at tower sites
- ❖ Comply with all Federal State and Local rules and regulations
- ❖ Prepare expansion plans for the future growth of the radio system
- ❖ Maintain user groups to ensure communication with all agencies
- ❖ Prepare bid specification documents for maintenance contracts and user equipment and system upgrades

Public Safety Communications Network

Special Revenue Fund

Fund 1182 Div. 0416	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
342902	Municipalities and School Board Rental/User Fees	96,899	103,516	115,072	1,273,558	1,158,486	Includes Sheriff's Office
342903	Radio Repairs	7,307	0	0	60,000	60,000	
342904	General Fund Equipment and User Fees	433,289	448,785	457,754	375,049	(82,705)	Previously Included Sheriff's Office
342905	Non-GF Departments' Equipment and User Fees	25,302	26,334	23,466	67,325	43,859	Airport & Public Works
351102	Fines for Automation	0	53,247	50,000	50,000	0	
361100	Interest	4,689	5,454	2,500	4,800	2,300	
362009	Tower Rental Revenue	0	21,600	3,000	28,005	25,005	Tower Lease
381000	Interfund Transfer In	350,000	700,000	2,000,000	812,930	(1,187,070)	
399000	Cash Carry Forward	0	0	1,445,463	1,290,476	(154,987)	
Total Revenues		917,486	1,358,935	4,097,255	3,962,143	(135,112)	-3.30%
Expenditures							
529- Other Public Safety							
512000	Regular Salaries	67,739	95,435	136,477	169,154	32,677	2.15 FTE with 5.3% COLA
514000	Overtime	16	7	0	0	0	
52XXXX	Employee Benefits	27,197	34,661	51,870	71,542	19,672	
Total Personnel Expenditures		94,952	130,103	188,347	240,696	52,349	
531000	Professional Services	9,675	422	0	0	0	
534006	Other Contracted Services	16,646	1,653	116,500	116,030	(470)	ISSI with Volusia County
540000	Travel/Training	0	0	5,000	2,500	(2,500)	Travel for Conferences
541001	Communications - Devices & Accessories	19,513	12,937	31,000	31,000	0	Radio Parts for Upgraded System
541002	Communications - Recurring	3,269	4,405	4,200	3,876	(324)	Wireless Services
541003	Communications - Installation & Repair	0	16,748	10,000	60,000	50,000	Radio Repairs
543000	Utilities Expense	25,395	30,186	30,000	41,100	11,100	Electric for Tower Sites
545003	Vehicle Insurance	20,141	0	550	672	122	
545004	Property/Casualty Insurance	0	0	34,000	69,417	35,417	Addition of Blanket Equipment Coverage
546001	Building/Equipment Repairs	3,030	466	13,000	8,000	(5,000)	UPS Maintenance, 800 MHZ Repairs
546003	Vehicle Repair	1,537	25	1,200	900	(300)	
546004	Maintenance Agreements	6,400	548,507	1,037,000	50,132	(986,868)	Moved to IT Maintenance Agreements
546006	Small Tools & Equipment	(6,003)	(575)	1,500	1,500	0	
546008	IT Maintenance Agreements	0	0	0	857,383	857,383	Radio Maintenance and GPS
549005	Bank Analysis Fees	491	456	0	0	0	
549000	Other Current Charges and Obligations	0	15	0	0	0	

(continued on next page)

Public Safety Communications Network

Special Revenue Fund

Fund 1182		Actual	Actual	Adopted	Adopted	Changes	
Div. 0416	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+/-	Comments
Expenditures (cont.)							
551000	Office Supplies	187	26	250	250	0	
551001	Office Equipment	18,573	889	3,000	3,000	0	Equipment for Current Staff
552001	Gas, Oil, & Lubricants	422	101	2,500	3,150	650	
552002	Other Operating Expenses	1,139	2,870	1,250	500	(750)	
552006	Data Processing Software	6,389	209	0	0	0	Programming Software
554001	Publications/Memberships	335	85	500	500	0	
	Total Operating Expenditures	127,139	619,426	1,291,450	1,249,910	(41,540)	
563000	Improvements other than Building	1,582,494	0	0	0	0	
	Total Capital Expenditures	1,582,494	0	0	0	0	
571002	Principal on Loan/Lease	513,000	489,000	498,000	507,000	9,000	
571002	Principal on Infrastructure	0	477,000	488,000	500,000	12,000	
572002	Interest on Loan/Lease	301,930	89,660	79,866	69,896	(9,970)	
572002	Interest on Infrastructure	0	196,572	185,070	173,296	(11,774)	
	Total Debt Expenditures	814,930	1,252,232	1,250,936	1,250,192	(744)	
598020	Designated for Future Use	0	0	1,366,522	1,221,345	(145,177)	
	Total Reserves	0	0	1,366,522	1,221,345	(145,177)	
						Overall Expenditure Increase/Decrease:	
	Total Fund Expenditures	2,619,515	2,001,762	4,097,255	3,962,143	(135,112)	-3.30%

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
Length: 11 Years
Remaining: 7 Years Remaining as of FY 2024

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

Amortization Schedule

Debt: Public Safety Equipment Lease - Infrastructure
Amount: \$8,517,000
Rate: 2.384%

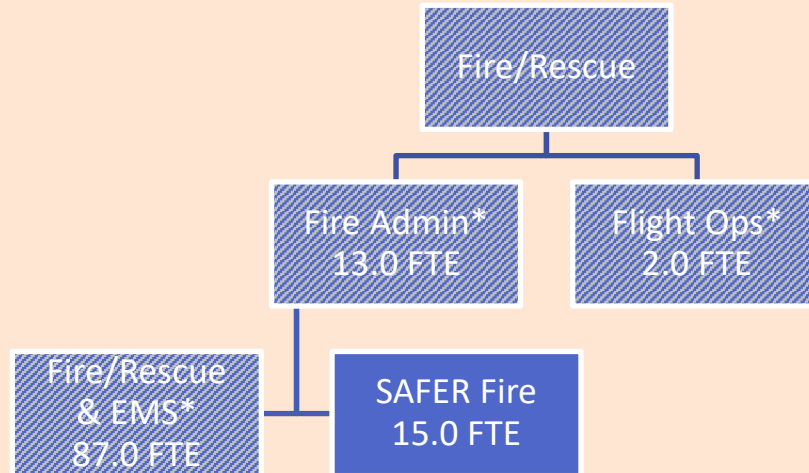
Lender: Bank of America
Length: 17 Years
Remaining: 13 Years Remaining as of FY 2024

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	TOTALS		\$ 8,517,000	\$ 1,909,706	\$ 10,426,706
	06/01/28	0	58,380	58,380					

Grants - Summary

Special Revenue Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Revenues						
Intergovernmental Revenue	323,979	1,403,240	1,450,006	1,506,007	56,001	
Interest	28	620	0	0	0	
Interfund Transfer	16,042	36,439	0	49,500	49,500	
Total Revenues	340,049	1,440,299	1,450,006	1,555,507	105,501	Overall Revenue Increase/Decrease: 7.28%
Expenditures						
Section 5310 Grant	0	0	0	495,000	495,000	
State Homeland Security Grant	0	34,370	56,000	60,000	4,000	
EMPG Base Grant	0	64,829	56,472	68,472	12,000	
EMPA Base Grant	0	159,842	105,806	105,806	0	
EMAP Accreditation Reimbursement Grant	0	0	28,500	0	(28,500)	
FEMA/SAFER Grant	337,306	817,965	1,203,228	824,229	(378,999)	
CJMMSA	0	331,362	0	0	0	
FIND - Bing's Seawall	11,848	14,818	0	0	0	
HazMat Facilities	0	0	0	2,000	2,000	
Total Expenditures	349,154	1,423,186	1,450,006	1,555,507	105,501	Overall Expenditure Increase/Decrease: 7.28%
Revenues vs. Expenditures	(9,105)	17,113	0	0	0	



* Fire Admin, Flight Ops, & Fire/Rescue are included in Section 1, only SAFER included in Grants

Grants - Section 5310 Grant

Special Revenue Fund

Fund 1128		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
331420	Grant 5310	0	0	0	396,000	396,000	
334490	Transp Disadvantaged Grant	0	0	0	49,500	49,500	
381000	Interfund Transfer	0	36,439	0	49,500	49,500	
	Total Revenues	0	36,439	0	495,000	495,000	
Expenditures							
544- Mass Transit Systems							Replacement of 3 Vehicles
564000	Equipment	0	0	0	495,000	495,000	Overall Expenditure Increase/Decrease:
	Total Expenditures	0	0	0	495,000	495,000	100.00%

Description:

The Section 5310 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.

Grants - State Homeland Security Grant

Special Revenue Fund

Fund 1128		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
331200	State Homeland Security	0	34,370	56,000	60,000	4,000	Overall Revenue Increase/Decrease:
Total Revenues		0	34,370	56,000	60,000	4,000	
Expenditures							
525- Emergency and Disaster Relief Services							
531000	Professional Services	0	15,360	36,000	0	(36,000)	Overall Expenditure Increase/Decrease:
546004	Maintenance Agreements	0	0	20,000	20,000	0	
534006	Other Contracted Services	0	0	0	40,000	40,000	
552006	Data Processing Software	0	19,010	0	0	0	
Total Expenditures		0	34,370	56,000	60,000	4,000	

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.

Grants - EMPG Base Grant

Special Revenue Fund

Fund 1128 Div. 8001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
331200	EMPG Grant	0	61,828	56,472	68,472	12,000	Overall Revenue Increase/Decrease:
Total Revenues		0	61,828	56,472	68,472	12,000	
Expenditures							
525- Emergency and Disaster Relief Services							
541001	Communication Devices & Acces	0	2,003	0	0	0	
543000	Utilities Expense	0	9,000	12,000	0	(12,000)	Electric at the EOC
546006	Small Tools & Equip	0	49,870	20,000	42,472	22,472	EOC Furniture
547000	Printing and Binding	0	245	0	0	0	
551000	Office Supplies	0	44	0	0	0	
551001	Office Equip	0	399	5,500	6,000	500	
552002	Other Operating Expenses	0	848	18,972	20,000	1,028	Disaster Supplies
555001	Training and Educational Costs	0	2,420	0	0	0	
Total Operating Expenditures		0	64,829	56,472	68,472	12,000	Overall Expenditure Increase/Decrease:
Total Expenditures		0	64,829	56,472	68,472	12,000	

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.

Grants - EMPA Base Grant

Special Revenue Fund

Fund 1128 Div. 8001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Revenues							
334200	EMPA Grant	0	157,112	105,806	105,806	0	Overall Revenue Increase/Decrease:
Total Revenues		0	157,112	105,806	105,806	0	
Expenditures							
525- Emergency and Disaster Relief Services							
534006	Other Contracted Services	0	13,599	10,000	10,000	0	
540000	Travel Expenses	0	4,444	7,500	7,500	0	
541001	Devices and Accessories	0	10,762	5,000	5,000	0	Radio and Mobile Devices
541002	Communications recurring	0	2,068	3,000	3,000	0	
543000	Utility Services	0	3,000	0	0	0	
546001	Building/Equipment Repairs	0	35,218	0	0	0	
546004	Maintenance Agreements	0	23,143	29,500	39,500	10,000	Annual Maintenance
546006	Small Tools & Equip	0	9,210	4,000	2,500	(1,500)	
547000	Printing & Binding	0	414	7,500	0	(7,500)	Disaster Preparedness Materials
551000	Office Supplies	0	532	5,000	4,000	(1,000)	
551001	Office Equipment	0	4,902	0	0	0	
552001	Gas, Oil, & Other Lubricants	0	163	0	0	0	
552002	Other Operating Expenses	0	53	28,556	29,306	750	Disaster Supplies
552006	Data Processing Software	0	120	0	0	0	
554001	Publications/Memberships	0	534	750	0	(750)	
555002	Conference/Seminar Regist	0	1,680	5,000	5,000	0	
Total Operating Expenditures		0	109,842	105,806	105,806	0	
564000	Equipment	0	50,000	0	0	0	
Total Capital Expenditures		0	50,000	0	0	0	
Total Expenditures		0	159,842	105,806	105,806	0	Overall Expenditure Increase/Decrease:
							0.00%

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.

Grants - EMAP Accreditation Reimbursement Grant

Special Revenue Fund

Fund 1128		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
334500	FDEM EMAP Accrued Reimb	0	0	28,500	0	(28,500)	Overall Revenue Increase/Decrease:
Total Revenues		0	0	28,500	0	(28,500)	
Expenditures							
525- Emergency and Disaster Relief Services							
534006	Other Contracted Services	0	0	28,500	0	(28,500)	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	28,500	0	(28,500)	

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.

Not anticipating receiving for FY24 and will bring to board if received.

Grants - FEMA/SAFER Grant

Special Revenue Fund

Fund 1128 Div. 8001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Revenues							
331200	Grant Special Revenue	317,464	818,568	1,203,228	824,229	(378,999)	
361100	Interest-MMIA & Investmts	28	620	0	0	0	
381000	Interfund Transfer	16,042	0	0	0	0	
Total Revenues		333,534	819,188	1,203,228	824,229	(378,999)	-31.50%
Expenditures							
522- Fire Control							
512000	Regular Salaries	201,168	471,841	681,953	441,922	(240,031)	Grant Ends 03/09/24
52XXXX	Employee Benefits	119,067	306,183	467,272	344,779	(122,493)	
514000	Scheduled Overtime	17,071	39,941	54,003	37,528	(16,475)	
Total Expenditures		337,306	817,965	1,203,228	824,229	(378,999)	-31.50%

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.

Fund 1128		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
334100	State Grt- General Government	0	331,362	0	0	0	Overall Revenue Increase/Decrease:
Total Revenues		0	331,362	0	0	0	
Expenditures							
563- Mental Health Services							
581022	CJMHSA FL City School	0	152,810	0	0	0	Overall Expenditure Increase/Decrease:
581023	CJMHSA Sheriff	0	67,112	0	0	0	
581024	FL Cares- CJMHSA	0	41,440	0	0	0	
582015	CJMHSA Halifax Health	0	70,000	0	0	0	
Total Expenditures		0	331,362	0	0	0	

Description:

The Criminal Justice, Mental Health, and Substance Abuse (CJMHSA) Expansion Grant was awarded by the Florida Department of Children and Families (DCF). This grant provides funding to Flagler Cares Inc., the Flagler County Sheriff's Office, and Flagler Schools.

Grants - FIND Bings Seawall

Special Revenue Fund

Fund 1128		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
337700	LG Grt-CR-FIND-Bings Seawall	6,515	0	0	0	0	
381000	Interfund Transfer	0	64,407	0	0	0	Overall Revenue Increase/Decrease:
Total Revenues		6,515	64,407	0	0	0	0.00%
Expenditures							
572- Parks and Recreation							
549000	Other Current Charges & Obligations	10,520	652	0	0	0	
563000	Infrastructure	1,328	14,166	0	0	0	Overall Expenditure Increase/Decrease:
Total Expenditures		11,848	14,818	0	0	0	0.00%

Description:

The Replacement of a Seawall at Bings Landing via a Florida Inland Navigation District (FIND) Grant. Grant completed in FY 2021-22.

Grants - HazMat Facilities Grant

Special Revenue Fund

Fund 1128 Div. 8001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
334200	HA Agreement	0	0	0	2,000	2,000	Overall Revenue Increase/Decrease:
Total Revenues		0	0	0	2,000	2,000	
Expenditures							
546006	Small Tools and Equipment	0	0	0	2,000	2,000	Multi Gas Meters
Total Operating Expenditures		0	0	0	2,000	2,000	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	0	2,000	2,000	

Description:

HazMat - The Hazardous Materials Planning Agreement is a recurring grant developed by Congress through the Superfund Amendment and Reauthorization Act (SARA Title III) which was passed after the Union Carbide Methyl Isocyanate disaster in Bhopal, India. Funding is provided based on reportable chemical facilities within each county. This grant is to provide funding for annual Emergency Management planning and inspections of facilities meeting the Right To Know Act criteria. The source of this funding is provided by fees charged to chemical companies by the Federal government.

This grant was previously budgeted in General Fund.

Capital Preservation Fund

Special Revenue Fund

Fund 1187		Actual	Actual	Adopted	Adopted	Changes	
Div. 1421	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+/-	Comments
Revenues							
331200	Fed Grant-Publ Safety	0	0	0	565,569	565,569	HMGP Grant
381000	Interfund Transfer	0	748,500	605,500	1,249,000	643,500	
361100	Misc- Interest	0	1,334	0	0	0	
Total Revenues		0	749,834	605,500	1,814,569	1,209,069	199.68%
Expenditures							
519- Other General Government Services							
546001	Building/Equipment Repairs	0	191,586	605,500	0	(605,500)	JC Roof, HVAC, Herschel King Boat Ramp, & FY23 Projects
534006	Other Contracted Services	0	4,306	0	0	0	Hershel King Boat Ramp Parking Spaces/Striping
546001	Building/Equipment Repairs	0	0	0	75,000	75,000	HVAC Replacement - Various Facilities
546001	Building/Equipment Repairs	0	0	0	75,000	75,000	ADA Projects per Transition Plan
546001	Building/Equipment Repairs	0	0	0	50,000	50,000	GSB Carpet Flooring 3rd Floor
546001	Building/Equipment Repairs	0	0	0	150,000	150,000	GSB Painting Interior
546001	Building/Equipment Repairs	0	0	0	250,000	250,000	Energy Plant Cooling Towers
572- Parks and Recreation							
552003	Other Operating Expense	0	972	0	0	0	Herschel King Boat Ramp Shell
546001	Building/Equipment Repairs	0	26	0	0	0	Herschel King Boat Ramp Concrete
546001	Building/Equipment Repairs	0	0	0	250,000	250,000	Princess Pl. Covered Bridge Shoreline Stabilization/Imprvmts
546001	Building/Equipment Repairs	0	0	0	63,000	63,000	Russell Landing Boardwalk Repairs
546001	Building/Equipment Repairs	0	0	0	12,000	12,000	Basketball Court Resurface Espanola
546001	Building/Equipment Repairs	0	0	0	12,000	12,000	Basketball Court Resurface Haw Creek
546001	Building/Equipment Repairs	0	0	0	12,000	12,000	Basketball Court Resurface Hidden Trails
525- Emergency & Disaster Recovery							
546001	Building/Equipment Repairs	0	0	0	300,000	300,000	EOC Roof Hardening
546001	Building/Equipment Repairs	0	0	0	565,569	565,569	EOC Roof Hardening - HMGP Grant
Total Operating Expenditures		0	196,890	605,500	1,814,569	1,209,069	
Total Expenditures		0	196,890	605,500	1,814,569	1,209,069	199.68%

Description:

Established in FY 2021-22 per the Capital Improvement Policy to account for major repair and maintenance projects that do not expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$10,000 or greater, but not exceed \$49,999

Disaster Fund

Special Revenue Fund

Fund 1184 Div. 3890	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
331500	Hurricane Dorian	0	5,791	0	0	0	
337200	CARES Act Reimbursement	640,805	0	0	0	0	
361100	Interest	1,218	3,697	0	0	0	
	Total Fund Revenues	642,023	9,488	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures - Hurricane Ian							
512000	Regular Salaries	0	211,081	0	0	0	
514000	Overtime	0	361,370	0	0	0	
52XXXX	Employee Benefits	0	170,720	0	0	0	
	Total Personnel Expenditures	0	743,171	0	0	0	Overall Expenditure Increase/Decrease: 0.00%
525- Emergency and Disaster Relief Services							
534006	Other Contracted Services	0	6,508	0	0	0	
544000	Rentals and Leases	0	1,714	0	0	0	
551000	Office Supplies	0	656	0	0	0	
552002	Other Operating Expenses	0	36,892	0	0	0	
	Total Operating Expenditures	0	45,770	0	0	0	
	Total Hurricane Ian Expenditures	0	788,941	0	0	0	

Description:

The Disaster Fund was initially created in FY 18-19 to better account for possible FEMA reimbursable events. By using this fund, expenditures are separated from a department's annual budget which facilitates the reconciliation process.

Disaster Fund

Special Revenue Fund

Fund 1184 Div. 3891	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Expenditures - COVID-19							
512000	Regular Salaries	130,879	0	0	0	0	
514000	Overtime	11,136	0	0	0	0	
52XXXX	Employee Benefits	63,590	0	0	0	0	
	Total Personnel Expenditures	205,605	0	0	0	0	
525- Emergency and Disaster Relief Services							
534006	Other Contracted Services	228,103	0	0	0	0	
540000	Communications - Recurring	140	0	0	0	0	
544000	Rentals & Leases	35,309	0	0	0	0	
546001	Building/Equipment Repairs	39,602	0	0	0	0	
546006	Small Tools & Equipment	12,026	0	0	0	0	
549000	Other Current Chrgs/Oblig	24	0	0	0	0	
549004	Advertising	94,780	0	0	0	0	
552002	Other Operating Expenses	23,724	0	0	0	0	
554001	Publications/Memberships	140	0	0	0	0	
	Total Operating Expenditures	433,848	0	0	0	0	
546000	Equipment	375,207	0	0	0	0	
566000	Library Materials	1,202	0	0	0	0	
	Total Capital Expenditures	376,409	0	0	0	0	
582011	FL Cares-Small Business	9,259	0	0	0	0	
	Total Grants & Aids	9,259	0	0	0	0	
	Total COVID-19 Expenditures	1,025,121	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Disaster Fund

Special Revenue Fund

Fund 1184: Dept. 3892	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Expenditures - Hurricane Isaias							
525- Emergency and Disaster Relief Services							
552002	Other Operating Expenses	8,354	0	0	0	0	
	Total Operating Expenditures	8,354	0	0	0	0	
	Total Hurricane Isaias Expenditures	8,354	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%
	Total Fund Revenues	642,023	9,488	0	0	0	
	Total Fund Expenditures	1,033,475	788,941	0	0	0	Overall Expenditure Increase/Decrease: 0.00%



SECTION 5

DEBT SERVICE FUNDS

Governmental funds used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest

Debt Service Payments for FY 23-24

Description	Other	Principal	Interest	Total
Governmental Funds				
General Fund				
Anticipated Helicopter Debt Service	\$ 0	\$ 250,000.00	\$ 0	\$ 250,000
Tax Anticipation Note	25,000	0	60,000	85,000
Total General Fund	\$ 25,000	\$ 250,000	\$ 60,000	\$ 335,000
Special Revenue Funds				
Public Safety Communications Network Fund				
Public Safety Communications Network Fund - Equipment	\$ 0	\$ 507,000	\$ 69,892	\$ 576,892
Public Safety Communications Network Fund - Infrastructure	0	500,000	173,292	673,292
Total Special Revenue Funds	\$ 0	\$ 1,007,000	\$ 243,184	\$ 1,250,184
Debt Service Funds				
General Obligation Bonds, Series 2015 (Justice Center)	\$ 825	\$ 1,175,000	\$ 616,740	\$ 1,792,565
Capital Improvement and Refunding Revenue Bonds, Series 2015 (Govt. Svcs. Complex)	825	2,230,000	1,249,480	3,480,305
Taxable Special Assessment Revenue Note, Series 2018 (Painter's Hill Seawall)	0	65,000	21,620	86,620
Capital Improvement Revenue Note, Series 2020 (New FCSO Operations Center)	0	1,495,000	331,921	1,826,921
Limited General Obligation Bonds, Series 2009 and Series 2010 (ESL)	0	1,020,000	141,698	1,161,698
Total Debt Service Funds	\$ 1,650	\$ 5,985,000	\$ 2,361,459	\$ 8,348,109
Total Governmental Funds	\$ 26,650	\$ 7,242,000	\$ 2,664,643	\$ 9,933,293
Proprietary Funds				
Enterprise Funds				
Flagler County Taxable Airport Refunding Revenue Bond, Series 2015 (Airport Improvements)	\$ 0	\$ 198,000	\$ 49,176	\$ 247,176
Flagler County Taxable Airport Refunding Revenue Note, Series 2015B (Airport Improvements)	0	168,000	43,479	211,479
Airport CAPT, ES Hangar & Grant Matches (Airport Business Park)	0	27,637	204	27,841
Repayment of T-Hangar 2024 GF Interfund Loan	0	130,000	6,546	136,546
Total Proprietary Funds	\$ 0	\$ 523,637	\$ 99,405	\$ 623,042
Total All Funds	\$ 26,650	\$ 7,765,637	\$ 2,764,048	\$ 10,556,335

Debt Summary for FY 23-24

Fund	Purpose/Source of Revenue	Original Amount Issued	Original or Refinanced Issue Date	Final Maturity	Principal Outstanding as of 10/1/23	Interest Payable to Maturity as of 10/1/23	Total Outstanding as of 10/1/23
Fund 1182	Public Safety Communications Network - Equipment Revenue Source - User Fees	\$ 5,241,000	12/02/19	12/01/29	\$ 3,775,000	\$ 268,468	\$ 4,043,468
Fund 1182	Public Safety Communications Network - Infrastructure Revenue Source - User Fees	8,517,000	12/02/19	12/01/35	7,518,000	1,224,422	8,742,422
Fund 1211	General Obligation Bonds, Series 2015 (Justice Center) Revenue Source - Special Ad Valorem Tax Millage	32,990,000	09/01/05	07/01/35	17,520,000	3,967,028	21,487,028
Fund 1212	Capital Improvement Revenue Bonds, Series 2015 (Govt. Svcs. Complex) Revenue Source - Half-Cent Sales Tax, Discretionary Sales Surtax, Communication Services Tax & State Revenue Sharing	42,775,000	02/01/15	10/01/35	31,655,000	7,572,095	39,227,095
Fund 1213	Taxable Special Assessment Revenue Note, Series 2018 Revenue Source - Special Taxing District	1,520,000	07/12/21	07/01/33	735,211	123,895	859,106
Fund 1215	Capital Improvement Revenue Note, Series 2020 Revenue Source - Non Ad Valorem	20,000,000	04/01/21	10/01/35	18,785,000	2,321,950	21,106,950
Fund 1219	Limited General Obligation Bonds, Series 2009 and 2010 (ESL) Revenue Source - Special Ad Valorem Tax Millage	14,500,000	08/01/09	07/01/29	6,470,000	504,910	6,974,910
Fund 1401	Capital Improvements - Taxable Airport Refunding Revenue Bonds, Series 2015 Revenue Source - Airport Revenues	2,595,932	10/01/15	06/01/30	1,489,932	188,457	1,678,389
Fund 1401	Flagler County Taxable Airport Refunding Revenue Note, Series 2015B Revenue Source - Airport Revenues	2,211,000	07/08/15	02/01/30	1,337,000	170,117	1,507,117
Fund 1401	Capital Improvements - Cap. Improv. Bonds, Series 2004 (Hangar, CAPT, Grant Match) Revenue Source - Airport Revenues	1,440,626	11/01/04	10/01/23	27,637	204	27,841
Fund 1401	Repayment of T-Hangar 2024 GF Interfund Loan	654,414	02/01/24	02/01/28	654,414	19,720	674,134
Totals		\$ 132,444,972	-	-	\$ 89,967,194	\$ 16,361,266	\$ 106,328,460

Summary of Outstanding Debt

Governmental Funds	
Special Revenue Funds	\$ 12,785,890
Debt Service Funds	89,655,089
Governmental Funds Total	\$ 102,440,979
Proprietary Funds	
Airport	\$ 3,887,481
Proprietary Funds Total	\$ 3,887,481
Total Outstanding Debt	\$ 106,328,460

Ratio	Debt Ratios*			
	2019	2020	2021	2022
Debt to Assets	0.46	0.48	0.33	0.41
Debt to Equity	0.77	0.83	0.55	0.68

* Ratios derived from Annual Comprehensive Financial Report.

Debt Service Overview:

This section provides comprehensive information regarding Flagler County's Debt Service (principal and interest payments related to Long-Term Debt) for fiscal year 23-24, and future years.

Flagler County has established a practice of paying for capital projects and capital improvements on a "pay-as-you-go" basis using current revenues whenever possible. However if a project or improvement cannot be financed within the current revenues, the issuance of long-term debt may be utilized to finance the improvements. The County considers the cost versus the benefit of financing and only when the benefits outweigh the costs is the issuance of debt recommended. The County also attempts to refinance outstanding debt if it is determined that the benefit to the County will be realized by reduced interest expense over the remaining life of the debt.

Flagler County has an AA Credit Rating from S&P Global Rating.

Debt Services - Summary

Debt Service Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues						
Ad Valorem Taxes - ESL millage	1,184,698	1,294,702	1,505,087	1,717,554	212,467	
Ad Valorem Taxes - Justice Center	1,942,857	2,122,995	2,004,775	2,124,271	119,496	
Sales Tax 1/2 Cent (State)	1,913,979	2,193,447	1,800,000	1,197,799	(602,201)	
State Revenue Sharing	1,286,758	2,398,248	1,714,803	2,318,585	603,782	
Communication Services Tax (State)	206,374	211,537	0	0	0	
Special Assessment Collections	681,756	87,573	98,835	100,000	1,165	
Interfund Transfers	437,115	5,746,048	2,110,238	1,827,421	(282,817)	
Interest	8,327	19,139	2,500	11,000	8,500	
Cash Carry Forward	0	0	6,371,614	8,230,600	1,858,986	Overall Revenue Increase/Decrease:
Total Revenues	7,661,864	14,073,689	15,607,852	17,527,230	1,919,378	12.30%
Expenditures						
Fund 1211 Justice Center \$32,990,000 General Obligation Bonds, Series 2005	1,795,706	1,792,840	3,098,884	3,588,405	489,521	
Fund 1212 Capital Improvement and Refunding Revenue Bond, Series 2015	2,952,311	3,483,523	7,522,889	8,648,981	1,126,092	
Fund 1213 Taxable Special Assessment Revenue Note, Series 2018	234,297	86,872	98,835	107,463	8,628	
Fund 1214 Bond Dune Restoration Project Special Assessment, Series 2018B	703,886	704,080	704,330	0	(704,330)	
Fund 1215 Capital Improvement Revenue Note, Series 2020	1,309	325,314	1,414,630	1,827,421	412,791	
Fund 1219 Limited Ad Valorem Tax Refunding Bonds, Series 2016	1,173,765	1,161,807	2,768,284	3,354,960	586,676	
Fund 1220 Tourist Development Tax Revenue Bond, Series 2017	0	4,761,661	0	0	0	
Fund 1221 Bond Grant Anticipation Note, Series 2020	19,931	(41)	0	0	0	Overall Expenditure Increase/Decrease:
Total Expenditures	6,881,205	12,316,056	15,607,852	17,527,230	1,919,378	12.30%
Revenues vs. Expenditures	(780,659)	(1,757,633)	0	0	0	

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

Debt Service Fund

Fund 1211 Div. 3606	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
311000	Ad Valorem Taxes	1,917,057	2,093,863	2,004,775	2,124,271	119,496	Millage Rate Reduction from 0.1665 to 0.1546
311001	Delinquent	25,800	29,132	0	0	0	
361100	Interest	2,118	4,974	500	5,000	4,500	
399000	Cash Carry Forward	0	0	1,093,609	1,459,134	365,525	
Total Fund Revenues		1,944,975	2,127,969	3,098,884	3,588,405	489,521	Overall Revenue Increase/Decrease: 15.80%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	2,862	551	1,000	1,000	0	
549005	Bank Analysis Fees	283	477	500	500	0	
571001	Principal Series 2015	1,015,000	1,065,000	1,120,000	1,175,000	55,000	
572001	Interest Series 2015	776,736	725,987	672,740	616,740	(56,000)	
573000	Other Debt Service Costs	825	825	825	825	0	
Total Expenditures		1,795,706	1,792,840	1,795,065	1,794,065	(1,000)	
Reserves							
598020	Reserve for Future Use	0	0	1,303,819	1,794,340	490,521	
Total Reserves		0	0	1,303,819	1,794,340	490,521	
Total Fund Expenditures		1,795,706	1,792,840	3,098,884	3,588,405	489,521	Overall Expenditure Increase/Decrease: 15.80%

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 pledge 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 2017	0.2751	Fiscal Year 2021	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.
Fiscal Year 2014	0.3347	Fiscal Year 2018	0.2450	Fiscal Year 2022	0.2050	
Fiscal Year 2015	0.3140	Fiscal Year 2019	0.2450	Fiscal Year 2023	0.1665	
Fiscal Year 2016	0.2751	Fiscal Year 2020	0.2050	Fiscal Year 2024	0.1546	

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%
Lender: BNY Mellon
Length: 21 Years
Remaining: 12 Years Remaining as of FY 2024

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					
TOTALS							25,500,000	10,467,002	35,967,002

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

Debt Service Fund

Fund 1212 Dept. 3604	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
315000	Communication Services Tax (CST)	206,374	211,537	0	0	0	
335120	State Revenue Sharing	1,286,758	2,398,248	1,714,803	2,318,585	603,782	Based on EDR Estimates
335181	State Sales Tax 1/2 Cent	1,913,979	2,193,447	1,800,000	1,197,799	(602,201)	Based on EDR Estimates & % Change with GF
361100	Interest	3,030	8,780	1,000	5,000	4,000	
399000	Cash Carry Forward	0	0	4,007,086	5,127,597	1,120,511	Overall Revenue Increase/Decrease:
	Total Fund Revenues	3,410,141	4,812,012	7,522,889	8,648,981	1,126,092	14.97%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	3,809	428	6,000	6,000	0	
549005	Bank Analysis Fees	452	545	4,000	4,000	0	
571001	Principal	1,400,000	2,020,000	2,120,000	2,230,000	110,000	
572001	Interest	1,547,225	1,461,725	1,358,230	1,249,480	(108,750)	
573000	Other Debt Service Costs	825	825	825	825	0	
	Total Expenditures	2,952,311	3,483,523	3,489,055	3,490,305	1,250	
581- Interfund Transfer Out							
591001	Interfund Transfer	0	0	0	1,500,000	1,500,000	Helicopter Purchase
	Total Interfund Transfer	0	0	0	1,500,000	1,500,000	
Reserves							
598020	Designated for Future Use	0	0	4,033,834	3,658,676	(375,158)	
	Total Reserves	0	0	4,033,834	3,658,676	(375,158)	
	Total Fund Expenditures	2,952,311	3,483,523	7,522,889	8,648,981	1,126,092	Overall Expenditure Increase/Decrease: 14.97%

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%
Lender: BNY Mellon
Length: 21 Years
Remaining: 13 Years Remaining as of FY 2024

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
					TOTALS		42,775,000	20,781,581	63,556,581

Fund 1213 Div. 3607	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
325201	Special Assessment Collections	155,592	87,573	98,835	100,000	1,165	
325202	Delinquent	8,055	7,956	0	0	0	
361100	Interest	151	102	0	0	0	
399000	Cash Carry Forward	0	0	0	7,463	7,463	
Total Fund Revenues		163,798	95,631	98,835	107,463	8,628	Overall Revenue Increase/Decrease: 8.73%
Expenditures							
517- Debt Service Payments							
549005	Bank Analysis Fees	326	292	400	400	0	
571001	Principal	189,894	61,000	63,000	65,000	2,000	
572001	Interest	41,577	25,580	23,470	21,620	(1,850)	
573002	Loan Issuance Costs	2,500	0	0	0	0	
Total Expenditures		234,297	86,872	86,870	87,020	150	
598020	Designated for Future Use	0	0	11,965	20,443	8,478	
Total Reserves		0	0	11,965	20,443	8,478	
Total Fund Expenditures		234,297	86,872	98,835	107,463	8,628	Overall Expenditure Increase/Decrease: 8.73%

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%
Lender: CenterState Bank
Length: 12 Years
Remaining: 10 Years Remaining as of FY 2024

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
TOTALS							859,211	172,886	1,032,097

Fund 1214 Div. 3608	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
325201	Special Assessment Collections	526,164	0	0	0	0	
325202	Delinquent	178,996	0	0	0	0	
361100	Interest & Investments	491	478	0	0	0	
381000	Interfund Transfer	0	660,524	704,330	0	(704,330)	Overall Revenue Increase/Decrease:
Total Fund Revenues		705,651	661,002	704,330	0	(704,330)	-100.00%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	63	17	300	0	(300)	
549005	Bank Analysis Charges	249	341	150	0	(150)	
571001	Principal	626,000	651,000	677,000	0	(677,000)	
572001	Interest	77,574	52,722	26,880	0	(26,880)	
Total Expenditures		703,886	704,080	704,330	0	(704,330)	
Total Fund Expenditures		703,886	704,080	704,330	0	(704,330)	Overall Expenditure Increase/Decrease: -100.00%

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.

Fund 1215 Div. 3611	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
361100	Interest-MMIA & Investmts	11	491	0	0	0	
381000	Interfund Transfer	10,000	323,792	1,405,908	1,827,421	421,513	
399000	Cash Carry Forward	0	0	8,722	0	(8,722)	
Total Fund Revenues		10,011	324,283	1,414,630	1,827,421	412,791	29.18%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	0	0	0	500	500	
549005	Bank Analysis Fees	0	402	500	0	(500)	
571001	Principal	0	150,000	1,065,000	1,495,000	430,000	\$200,000 To Repay Cash Advance from GF
572001	Interest	1,309	174,410	349,130	331,921	(17,209)	
572003	Interest on Advances	0	502	0	0	0	
Total Fund Expenditures		1,309	325,314	1,414,630	1,827,421	412,791	29.18%
Total Fund Expenditures		1,309	325,314	1,414,630	1,827,421	412,791	29.18%

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%
Lender: SouthState Bank
Length: 16 Years
Remaining: 13 Years Remaining as of FY 2024

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
					TOTALS		20,000,000	2,845,675	22,845,675

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

Debt Service Fund

Fund 1219 Div. 3605	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
361100	Ad Valorem Taxes	1,168,939	1,276,771	1,505,087	1,717,554	212,467	Millage Rate 0.1250
311001	Delinquent	15,759	17,931	0	0	0	
361100	Interest	2,537	4,805	1,000	1,000	0	
399000	Cash Carry Forward	0	0	1,262,197	1,636,406	374,209	
Total Fund Revenues		1,187,235	1,299,507	2,768,284	3,354,960	586,676	Overall Revenue Increase/Decrease: 21.19%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	6,201	522	1,000	1,000	0	
549005	Bank Analysis Fees	1,485	1,230	2,000	2,000	0	
571001	Principal Series 2016	960,000	975,000	1,005,000	1,020,000	15,000	
572001	Interest Series 2016	206,079	185,055	163,710	141,698	(22,012)	
Total Expenditures		1,173,765	1,161,807	1,171,710	1,164,698	(7,012)	
Reserves							
598020	Designated for Future Use	0	0	1,596,574	2,190,262	593,688	
Total Reserves		0	0	1,596,574	2,190,262	593,688	
Total Fund Expenditures		1,173,765	1,161,807	2,768,284	3,354,960	586,676	Overall Expenditure Increase/Decrease: 21.19%

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 2019	0.1372
Fiscal Year 2014	0.1732	Fiscal Year 2020	0.1250
Fiscal Year 2015	1.1659	Fiscal Year 2021	0.1250
Fiscal Year 2016	0.1581	Fiscal Year 2022	0.1250
Fiscal Year 2017	0.1531	Fiscal Year 2023	0.1250
Fiscal Year 2018	0.2500	Fiscal Year 2024	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%
Lender: Ameris Bank
Length: 14 Years
Remaining: 6 Years Remaining as of FY 2024

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	
					TOTALS		11,380,000	2,061,998	13,441,998	

Tourist Development Tax Revenue Bond, Series 2017

Debt Service Fund

Fund 1220 Div. 3609	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 23-24	Changes +/-	Comments
Revenues							
361100	Interest	0	151	0	0	0	
381003	Interfund Transfer	0	4,761,732	0	0	0	
Total Fund Revenues		0	4,761,883	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	0	29	0	0	0	
571001	Principal	0	4,661,000	0	0	0	
572002	Interest	0	100,632	0	0	0	
Total Fund Expenditures		0	4,761,661	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

On August 21, 2017 the Flagler County Board of County Commissioners approved Resolution 2017-47 authorizing a loan from CenterState Bank not to exceed \$6,560,000 for the purpose of providing funds for Beach Restoration as a result of damage by Hurricane Matthew. The term is approximately 13 years at 2.39% interest with a 2030 maturity date. The County is able to prepay the Note at any time without a prepayment penalty.

This debt was paid off early in FY 21.

Fund 1221 Div. 3610	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
337304	FDOT-SR A1A Dune Rest	464,461	0	0	0	0	
361100	Interest	644	2,075	0	0	0	
381003	Interfund Transfer	427,115	0	0	0	0	
	Total Fund Revenues	892,220	2,075	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	0	9	0	0	0	
549005	Bank Analysis Fees	112	(50)	0	0	0	
572002	Interest	2,963	0	0	0	0	
573000	Other Debt Service Costs	16,856	0	0	0	0	
	Total Fund Expenditures	19,931	(41)	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

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.



SECTION 6

CAPITAL PROJECT FUNDS

Governmental funds used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.

Capital Project Fund Summary

Capital Project Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues						
1/2 Cent Small County Discretionary Sales Tax	3,814,735	4,340,160	3,750,000	4,773,455	1,023,455	
Special Assessment	121,731	122,533	121,000	121,000	0	
Intergovernmental	2,160,693	2,261,785	0	23,500,000	23,500,000	
Interest	9,577	21,384	16,720	17,820	1,100	
Interfund Transfer	0	11,345,470	819,500	9,787,500	8,968,000	
Excess Fees/Other Sources	508,059	2,345	0	600	600	
Cash Carry Forward	0	0	4,242,403	3,230,616	(1,011,787)	
Total Fund Revenues	6,614,795	18,093,676	8,949,623	41,430,991	32,481,368	Overall Revenue Increase/ Decrease: 362.94%
Expenditures						
Beachfront Parks (Fund 1307)	217	474	416,719	267,296	(149,423)	
Beachfront Park Maintenance (Fund 1308)	1,231	19,075	782,491	568,234	(214,257)	
1/2 Cent Discretionary Sales Tax (Fund 1311)	3,633,289	4,487,955	5,120,884	6,068,736	947,852	
Capital Improvement Revenue Bond (Fund 1312)	775,054	51,959	0	0	0	
Dune Restoration Special Assessment 2018B (Fund 1314)	119	64,173	0	0	0	
CPF - New Sheriff Ops Center (Fund 1315)	1,819,866	15,177,682	501,000	0	(501,000)	
General Capital Projects (Fund 1316)	0	229,892	819,500	33,287,500	32,468,000	
Marineland Acres Drainage Basin District (Fund 1318)	2,341,027	2,266,230	521,657	449,692	(71,965)	
ESL-Growth Management (Fund 1319)	4,405	1,229	741,352	743,277	1,925	
Capital Project Fund - Beach Renourishment (Fund 1320)	476,738	43,128	46,020	46,256	236	
Total Fund Expenditures	9,051,946	22,341,796	8,949,623	41,430,991	32,481,368	Overall Expenditure Increase/ Decrease: 362.94%
Revenues vs. Expenditures	(2,437,151)	(4,248,120)	0	0	0	

Fund 1307		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenue							
361100	Interest	683	1,268	1,200	1,200	0	
399000	Cash Carry Forward	0	0	415,519	266,096	(149,423)	
Total Fund Revenues		683	1,268	416,719	267,296	(149,423)	Overall Revenue Increase/ Decrease: -35.86%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	99	120	500	300	(200)	
549005	Bank Analysis Fees	118	354	200	400	200	
Total Operating Expenditures		217	474	700	700	0	
562000	Capital Outlay / Buildings	0	0	150,000	0	(150,000)	New Restroom Budgeted in FY23
Total Capital		0	0	150,000	0	(150,000)	
598040	Reserve-Future Capital Outlay	0	0	266,019	266,596	577	
Total Reserves		0	0	266,019	266,596	577	
Total Fund Expenditures		217	474	416,719	267,296	(149,423)	Overall Expenditure Increase/ Decrease: -35.86%

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 1307 (capital park improvements) and 1308 (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 1307/1308 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 1308 Div. 1440	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
361100	Interest	1,327	2,428	4,000	4,000	0	
399000	Cash Carry Forward	0	0	778,491	564,234	(214,257)	
Total Fund Revenues		1,327	2,428	782,491	568,234	(214,257)	Overall Revenue Increase/ Decrease: -27.38%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	193	7,415	600	600	0	PFM Investment Fees & Tortoise Relocation
534006	Other Contract Services	831	602	600	900	300	
534010	Governmental Services	0	8,237	0	20,000	20,000	Staff Time
534400	Rentals and Leases	0	2,123	0	0	0	
546001	Building/Equipment Repairs	0	0	228,000	0	(228,000)	Dune & Pavilion Repairs Budgeted in FY23
549003	Landfill Tipping Fees	0	61	0	0	0	
549005	Bank Analysis Fees	207	637	500	800	300	
Total Expenditures		1,231	19,075	229,700	22,300	(207,400)	
598040	Reserve for Future Capital	0	0	552,791	545,934	(6,857)	
Total Reserves		0	0	552,791	545,934	(6,857)	
Total Fund Expenditures		1,231	19,075	782,491	568,234	(214,257)	Overall Expenditure Increase/ Decrease: -27.38%

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1/2 Cent Discretionary Sales Tax

Capital Project Fund

Fund 1311 Div. 6001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
312601	1/2 Cent Small County Discretionary Sales Tax	3,814,735	4,340,160	3,750,000	4,773,455	1,023,455	
361100	Interest	4,805	11,286	10,000	10,000	0	
366003	Donations	50,000	0	0	0	0	
399000	Cash Carry Forward	0	0	1,360,884	1,285,281	(75,603)	
	Total Fund Revenue	3,869,540	4,351,446	5,120,884	6,068,736	947,852	Overall Revenue Increase/Decrease: 18.51%
Expenditures							
519- Other General Governmental Services							
549005	Bank Analysis Fees	1,480	1,486	2,800	2,800	0	
529- Other Public Safety							
531000	Professional Services	622	875	2,800	2,800	0	
	Total Operating Expenditures	2,102	2,361	5,600	5,600	0	
521- Law Enforcement							
562000	Buildings	0	1,204,786	0	0	0	FY22 FCSO Ops Storage Building
563000	Infrastructure	7,158	75,739	0	0	0	FY22 FCSO Ops Storage Building
522- Fire Control							
561000	Land & Permanent Easemts	0	0	1,900,000	500,000	(1,400,000)	Fire Station #62/Admin
563000	Buildings	0	0	0	2,500,000	2,500,000	Fire Station #51 Westside
529- Other Public Safety							
563000	Improvmts Other Than Bldg	546,005	0	0	0	0	FY21 GSB Parking Expansion/Drainage
541- Road/Street Facilities							
563000	Infrastructure	0	99,541	0	0	0	FY22 1st Ave & Water Oak Improvements
572- Parks and Recreation							
562000	Buildings	78,024	105,528	0	0	0	Carver Gym Expansion
	Total Capital Improvements Expenditures	631,187	1,485,594	1,900,000	3,000,000	1,100,000	
586- Intragovernmental Transfers Out from Constitutional Fee Officers							
591005	Jail Operations	3,000,000	3,000,000	3,000,000	3,000,000	0	
	Total Jail Expenditures	3,000,000	3,000,000	3,000,000	3,000,000	0	
598040	Reserve-Future	0	0	215,284	63,136	(152,148)	
	Total Reserves	0	0	215,284	63,136	(152,148)	
	Total Fund Expenditures	3,633,289	4,487,955	5,120,884	6,068,736	947,852	Overall Expenditure Increase/Decrease: 18.51%

Capital Improvement Revenue Bond 2015

Capital Project Fund

Fund 1312		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	749	35	0	0	0	Overall Revenue Increase/ Decrease:
Total Fund Revenues		749	35	0	0	0	
Expenditures							
519- Other General Governmental Services							
531000	Professional Services	127	9	0	0	0	
549005	Bank Analysis Fees	118	637	0	0	0	
Total Operating Expenditures		245	646	0	0	0	
521- Law Enforcement							
562000	Capital Outlay	774,809	51,313	0	0	0	FSCO New Ops Center
Total Capital Expenditures		774,809	51,313	0	0	0	
						Overall Expenditure Increase/ Decrease:	
Total Fund Expenditures		775,054	51,959	0	0	0	0.00%

Dune Restoration Project Special Assessment 2018B

Capital Project Fund

Fund 1314		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	107	2	0	0	0	
399000	Cash Carry Forward	0	0	0	0	0	
	Total Fund Revenues	107	2	0	0	0	Overall Revenue Increase/ Decrease: 0.00%
Expenditures							
537- Conservation and Resource Management							
531000	Professional Services	13	0	0	0	0	
549005	Bank Analysis Fees	106	0	0	0	0	
549000	Other Current Charges and Obligations	0	64,173	0	0	0	
	Total Operating Expenditures	119	64,173	0	0	0	
	Total Fund Expenditures	119	64,173	0	0	0	Overall Expenditure Increase/ Decrease: 0.00%

New Sheriff Ops Center

Capital Project Fund

Fund 1315		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest-MMIA & Investmts	5,591	25,915	0	0	0	
384001	Cap Imp Rev Note S2020	12,250,000	7,750,000	0	0	0	
399000	Cash Carry Forward	0	0	501,000	0	(501,000)	
Total Fund Revenues		12,255,591	7,775,915	501,000	0	(501,000)	Overall Revenue Increase/ Decrease: -100.00%
Expenditures							
521- Law Enforcement							
531000	Professional Services	322	2,524	0	0	0	
532000	Accounting and Auditing	0	7,000	0	0	0	
549005	Bank Analysis Fees	0	1,061	1,000	0	(1,000)	
546006	Small Tools & Equipt	35	0	0	0	0	
551001	Office Equipment	0	381,985	0	0	0	
552002	Other Operating Expenses	0	8,414	0	0	0	
Total Operating Expenditures		357	400,984	1,000	0	(1,000)	
562000	Buildings	1,749,484	14,776,698	500,000	0	(500,000)	
563000	Public Works Staff Time	32,436	0	0	0	0	
Total Capital Expenditures		1,781,920	14,776,698	500,000	0	(500,000)	
573002	Loan Issuance Costs	37,589	0	0	0	0	
Total Debt Service Expenditures		37,589	0	0	0	0	
Total Fund Expenditures		1,819,866	15,177,682	501,000	0	(501,000)	Overall Expenditure Increase/ Decrease: -100.00%

General Capital Projects

Capital Project Fund

Fund 1316 Div. 6001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
334XXX	State Grant	0	0	0	23,500,000	23,500,000	Legislative Funding
361100	Interest	0	31,037	0	0	0	
366003	Donations	0	1,700	0	0	0	
381000	Interfund Transfer from General Fund	0	11,345,470	819,500	9,787,500	8,968,000	Overall Revenue Increase/Decrease:
Total Fund Revenues		0	11,378,207	819,500	33,287,500	32,468,000	3961.93%
Expenditures							
519- Other General Governmental Services							
564000	Equipment	0	44,755	0	0	0	EOC UPS
564000	Equipment	0	0	35,000	0	(35,000)	Camera Access Control Upgrades
564000	Equipment	0	0	134,500	0	(134,500)	IT Equipment
564000	Equipment	0	0	0	137,500	137,500	BVLOS Unmanned Air System (50% Split w/ 1111)
522- Fire Control							
562000	Buildings	0	0	400,000	10,000,000	9,600,000	Combined Fire Administration and Fire Station #62
523- Detention and/or Correction							
564000	Equipment	0	0	250,000	0	(250,000)	Jail Camera System Upgrade
537- Conservation/ Res Mgmt							
561000	Land	0	0	0	3,000,000	3,000,000	Wildlife Corridor Tract Acquisitions
563- Mental Health							
562000	Buildings	0	0	0	10,000,000	10,000,000	Men's Substance Abuse Treatment Facility
571- Library							
563000	Design/Permitting	0	85,137	0	0	0	Library & Public Health Mitigation/Prevention Ctr
564000	Equipment	0	0	0	25,000	25,000	Library - Replace Book Security/Theft System
562000	Buildings	0	0	0	9,800,000	9,800,000	Nexus Center (Library and Health & Human Services)
572- Parks and Recreation							
562000	Buildings	0	0	0	290,000	290,000	Bull Creek Pavillion & Concession Stand
563000	Infrastructure	0	0	0	35,000	35,000	Parks Augmented Reality
563000	Infrastructure	0	100,000	0	0	0	Wadsworth Park Electrical
Total Capital Expenditures		0	229,892	819,500	33,287,500	32,468,000	
Total Fund Expenditures		0	229,892	819,500	33,287,500	32,468,000	Overall Expenditure Increase/Decrease: 3961.93%

Description:

Established in FY 2021-22 per the Capital Improvement Policy to account for major capital projects that do expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$50,000 or greater and a useful life of 5-years or more. Innovation Technology (IT) greater than \$10,000 are included in this fund.

Marineland Acres Drainage Basin District

Capital Project Fund

Fund 1318		Actual	Actual	Adopted	Adopted	Changes	
Div. XXXX	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
325201	Special Assessment	119,228	120,704	121,000	121,000	0	Improved Property \$435, Vacant \$220
325202	Delinquent Special Assessment	2,503	1,829	0	0	0	
334490	Marinld Acrs Rdwy Imp Cons	2,160,693	2,261,785	0	0	0	
361100	Marineland Acres District - Interest	837	3,187	0	1,000	1,000	
386702	Excess Fees - Tax Collector	559	645	0	600	600	
399000	Cash Carry Forward	0	0	400,657	327,092	(73,565)	
Total Fund Revenues		2,283,820	2,388,150	521,657	449,692	(71,965)	Overall Revenue Increase/ Decrease: -13.80%
Expenditures							
519- Other General Governmental Services							
534008	Commission Fees - Tax Collector	2,435	2,451	2,500	2,500	0	
541- Road and Street Facilities							
531000	Professional Services	626	296	103,565	104,065	500	
549005	Bank Analysis Fees	385	1,698	500	500	0	
Total Operating Expenditures		3,446	4,445	106,565	107,065	500	
563000	Improvements other than building	65,626	0	0	0	0	
563000	Marineland Acres Drainage Design/Permitting	111,262	0	0	0	0	
Total Capital Expenditures		176,888	0	0	0	0	
563000	Improvements other than bldg	2,160,693	2,261,785	0	0	0	
Total Grant Expenditures		2,160,693	2,261,785	0	0	0	
598020	Reserve for Future Use	0	0	415,092	342,627	(72,465)	
Total Reserves		0	0	415,092	342,627	(72,465)	
Total Fund Expenditures		2,341,027	2,266,230	521,657	449,692	(71,965)	Overall Expenditure Increase/ Decrease: -13.80%

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

Fund 1319 Div. 6001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
361100	Interest	1,635	3,065	1,500	1,600	100	
399000	Cash Carry Forward	0	0	739,852	741,677	1,825	
Total Fund Revenues		1,635	3,065	741,352	743,277	1,925	Overall Revenue Increase/Decrease: 0.26%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	3,740	284	4,500	4,000	(500)	
549005	Bank Analysis Fees	233	450	0	500	500	
537- Conservation and Resource Management							
531000	Professional Services	432	0	0	0	0	
549005	Bank Analysis Fees	0	495	0	0	0	
Total Operating Expenditures		4,405	1,229	4,500	4,500	0	
598020	Reserve	0	0	736,852	738,777	1,925	
Total Reserves		0	0	736,852	738,777	1,925	
Total Fund Expenditures		4,405	1,229	741,352	743,277	1,925	Overall Expenditure Increase/Decrease: 0.26%

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.

Capital Project Fund - Beach Renourishment

Capital Project Fund

Fund 1320 Div. 6001	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues							
337300	Loc Gov Grt-{hysical Enviromnt	0	43,039	0	0	0	
361100	Interest	183	148	20	20	0	
384006	Grant Anticipation Note S2020	507,500	0	0	0	0	
399000	Cash Carry Forward	0	0	46,000	46,236	236	
Total Fund Revenues		507,683	43,187	46,020	46,256	236	Overall Revenue Increase/Decrease: 0.51%
Expenditures							
537- Conservation and Resource Management							
531000	Professional Services	0	2	0	0	0	
549005	Bank Analysis Fees	92	89	500	500	0	
Total Capital Expenditures		92	89	500	500	0	
582009	Other Entities	476,646	43,039	45,520	45,756	236	
Total Grants & Aids Expenditures		476,646	43,039	45,520	45,756	236	
Total Fund Expenditures		476,738	43,128	46,020	46,256	236	Overall Expenditure Increase/Decrease: 0.51%

Description:
 This fund was created for the payments to the Army Corps of Engineers. The ACOE Grant Anticipation Note, Series 2020 Debt Service Fund 1221 and ACOE Grant Anticipation Note, Series 2020 Capital Fund 1320 are necessary to account for and administer the revenue received for the SR A1A Dune Restoration project.

Capital Equipment Replacement Program

The purpose of this program is to establish a capital equipment plan for the replacement of County vehicles and equipment. The objective is to standardize the capital equipment replacement process in order to create a managed system of purchasing and funding capital equipment, thereby allowing the County to accurately plan and budget for future departmental capital equipment requirements. The listing is broken down by funding source and two categories: major equipment purchases with a value of \$50,000 or greater, and minor equipment purchases under \$50,000.

The Capital Equipment Program provides for replacement intervals on an annual basis to reduce capital, operating and maintenance costs in order to maximize the safety and efficiency of the fleet. In fiscal year 2022-23 due to several factors including product availability and upfront costs, Flagler County began leasing some vehicles. This helped turnover a large amount of the aged fleet and helped alleviate supply chain issues due to a lack of purchasing power.

The objective of the program is to control the overall cost of operating and maintaining the County fleet of vehicles and equipment; to maintain vehicles and equipment in a manner that extends their useful life; to control the growth in size of the fleet; to standardize the composition of the fleet and equipment; and to accurately budget for maintenance and replacement costs.

This program consists of three plans: short-term, mid-term and long-term. The short-term plan consists of the approved purchases in the current budget year and the proposed capital equipment purchases for the upcoming budget year. The mid-term, five-year plan rotates through each budget year and seeks to forecast upcoming mid-term expenditures. The long-term, master plan, at a minimum lists every piece of capital equipment by department, the purchase date, purchase price, the current status, estimated useful life, and replacement cost. The targeted replacement cycles, in terms of years and miles for the current capital equipment, are as follows.

Equipment Description with Age/Miles:

- ❖ Automobiles – *Sedan* – 10 years/100,000 miles
- ❖ Vans – *Cargo* – 10 years/120,000 miles
- ❖ Vans – *Passenger* – 10 years/100,000 miles
- ❖ Light Duty Trucks – *Sports Utility, Pickup and 4x4* – 10 years/100,000 miles
- ❖ Medium & Heavy Duty Trucks – 15 years/150,000 miles
- ❖ Ambulances – 8 years/100,000 miles
- ❖ Buses – 15 years/150,000 miles
- ❖ Replacement of Fixed, Add-on Equipment – 10 years
- ❖ Miscellaneous Equipment – By condition

Capital Equipment Replacement Program

General Procedures

- A. The Fleet Management office will conduct an annual utilization study of the existing capital equipment. The study will identify vehicles and equipment that meet the minimum replacement criteria.
- B. Based on this study, Fleet Management will initiate the capital equipment request cycle each fiscal year in March. Fleet Management will recommend specific vehicles and equipment for replacement based on factors identified below.
- C. Fleet Management will review recommended capital equipment replacements with Department Heads and will submit a final recommendation to the County Administrator and Financial Services Office for further analysis.

Vehicle and Equipment Replacement Criteria

The criteria that will be used to determine specific annual replacements each fiscal year as part of the budget process is as follows:

- A. Type of equipment: new technology and manpower savings are all considerations for this criteria. Safer equipment may also fall into this category.
- B. Mission/service: new or additional equipment may be needed for new County services/tasks. Also, mission essential vehicles may be given a higher priority.
- C. Maintenance costs: excessive breakdowns, repairs or proprietary parts may make it no longer feasible (financially or operationally) to retain a certain piece, type or brand of equipment.
- D. Useful life: safety is a primary concern. Older vehicles present significant challenges to keep operational and acquire parts, and may present unique safety issues once past their useful life.
- E. Use of equipment: under-utilized equipment will be recommended for reassignment, sale or declared surplus/salvage. Heavily used equipment will also be given a higher priority for replacement since daily use is generally more important than monthly, seasonal or sporadic use.
- F. Odometer miles or hours of use: high miles/hours create excessive wear and tear on major system components. Wear and tear of county equipment is a key measure.
- G. Miscellaneous criteria: safety features, fuel economy and vehicle emission characteristics will be used as additional criteria.
- H. Availability of funds: monies available each year may require modification of the proposed capital equipment list necessary, even if many of the other criteria are met.

Detail of Capital Outlay

Fund	Fund/Department	Description	Amount
Capital Improvement Plan			
Fund 1124	Impact Fee - Park D4	Bull Creek Pavilion & Concession Stand	59,481
Fund 1135	Park Impact Fees - Zone 4	Bull Creek Pavilion & Concession Stand	519
Fund 1159	Impact Fee - Library Trust	Nexus Center	200,000
Fund 1311	1/2 Cent Sales Tax	Combined Fire Administration and Fire Station #62	500,000
Fund 1316	General Capital Projects	Westside Fire Station #51	2,500,000
Fund 1316	General Capital Projects	BVLOS Unmanned Air System (UAS)	137,500
Fund 1316	General Capital Projects	Combined Fire Administration and Fire Station #62	10,000,000
Fund 1316	General Capital Projects	Wildlife Corridor Tract Acquisitions	3,000,000
Fund 1316	General Capital Projects	Men's Substance Abuse Treatment Facility	10,000,000
Fund 1316	General Capital Projects	Nexus Center	9,800,000
Fund 1316	General Capital Projects	Library - Replace Book Security/Theft System	25,000
Fund 1316	General Capital Projects	Bull Creek Pavilion & Concession Stand	290,000
Fund 1316	General Capital Projects	Parks Augmented Reality	35,000
Total			\$ 36,547,500
Other Budgeted Capital			
Fund 1001	Library	Library Materials	193,325
Fund 1001	Bunnell Library	Library Materials	24,000
Fund 1001	Fire/Rescue	Thermal Imaging Cameras	48,000
Fund 1001	Fire/Rescue	Extraction Equipment	165,000
Fund 1001	Flight Operations	Overhead Hoist	93,000
Fund 1001	Flight Operations	Helicopter Purchase	1,500,000
Fund 1001	EMS	Technical Rescue	85,000
Fund 1001	Facilities	Chilled Water Secondary Pump Replacement (50%)	15,000
Fund 1001	Facilities	VFD Replacement (50%)	10,000
Fund 1001	GSB	Chilled Water Secondary Pump Replacement (50%)	15,000
Fund 1001	GSB	VFD Replacement (50%)	10,000
Fund 1103	Emergency Communications E-911	Future Capital Outlay	220,418
Fund 1107	Law Library	Legal Databases	13,372
Fund 1108	Court Facilities	Lactation Pods	27,300
Fund 1112	Constitutional Gas Tax	Old Haw Creek Road	6,838,075
Fund 1194	Court Innovations - Court Services	Courtroom A/V Upgrades	120,000
Fund 1194	Court Innovations - Court Related Technology	Network Upgrades	50,000
Fund 1194	Court Innovations - State Attorney	Hardware for Servers/Storage	15,000
Fund 1194	Court Innovations - Public Defender	Laptop, UPS, Printers	7,675
Fund 1401	Airport	AC Replacement (x5)	34,500
Fund 1401	Airport	Runway Light Repairs	10,000
Total			\$ 9,494,665

(continued on next page)

Detail of Capital Outlay

Fund	Department	Description	Amount
Rolling Stock			
Fund 1001	Fire/Rescue	Bushog 4430 4x4 (Replace #1037)	19,300
Fund 1001	Facilities	Bobcat T250 (Replace #1032)	95,000
Fund 1001	EMS	Rescue 51 - Espanola (Replace #9299)	400,000
Fund 1001	EMS	Rescue 11 - Flagler Beach (Replace #9682)	400,000
Fund 1001	EMS	Rescue 41 - Hammock (Replace #9687)	400,000
Fund 1401	Airport	Scag Mower 72' (Replace #8747)	17,000
Fund 1102	Road & Bridge	Scag Mower 52" (Replace #8708)	9,000
Fund 1102	Road & Bridge	Scag Mower 52" (Replace #9719)	9,000
Fund 1102	Road & Bridge	12 CY Dump Truck (Replace #9485)	130,000
Fund 1102	Road & Bridge	Tractor (#396)	92,000
Fund 1128	Grant Special Revenue	Replacement of 5 Transportation Vehicles	495,000
Total			\$ 2,066,300
Decision Units			
Fund 1001	Fleet	Replacement Lift & Jacks	50,000
Total			\$ 50,000
Total Capital Outlay			\$ 48,158,465

Detail of Capital Equipment

Department	Description	Amount	Total
General Fund (Fund 1001)			
Fire/Rescue		\$	232,300
	Bushog Replacement	19,300	
	Thermal Imaging Cameras	48,000	
	Extraction Equipment	165,000	
Flight Operations		\$	1,593,000
	Overhead Hoist	93,000	
	Helicopter Purchase	1,500,000	
EMS		\$	1,285,000
	3 Rescues	1,200,000	
	Technical Rescue	85,000	
Fleet Management		\$	50,000
	Replacement Lift & Jacks	50,000	
Facilities Management		\$	120,000
	Chilled Water Secondary Pump Replacement (50%)	15,000	
	VFD Replacement (50%)	10,000	
	Bobcat Replacement	95,000	
Government Services Building		\$	25,000
	Chilled Water Secondary Pump Replacement (50%)	15,000	
	VFD Replacement (50%)	10,000	
Total General Fund		\$	3,305,300

(contined on next page)

Detail of Capital Equipment

Department	Description	Amount	Total
Road & Bridge (Fund 1102)			\$ 240,000
	Scag Mower (x2)	18,000	
	12 CY Dump Truck	130,000	
	Tractor	92,000	
Emergency Communications E-911 (Fund 1103)			\$ 220,418
	Future Capital Outlay	220,418	
Court Facilities (Fund 1108)			\$ 27,300
	Lactation Pods	27,300	
Grant Special Revenue (Fund 1128)			\$ 495,000
	Replacement of 5 Transportation Vehicles	495,000	
Court Innovations Fund (Fund 1194)			\$ 120,000
Court Services			
	Courtroom A/V Upgrades	120,000	
Court Innovations Fund (Fund 1194)			\$ 50,000
Court Related Technology			
	Network Upgrades	50,000	
Court Innovations Fund (Fund 1194)			\$ 15,000
State Attorney			
	Hardware for Servers/Storage	15,000	
Court Innovations Fund (Fund 1194)			\$ 7,675
Public Defender			
	Laptop, UPS, & Printers	7,675	
General Capital Projects (Fund 1316)			\$ 162,500
	Library - Replace Book Security/Theft System	25,000	
	BVLOS Unmanned Air System (UAS)	137,500	
Airport (Fund 1401)			\$ 27,000
	Runway Light Repairs	10,000	
	Scag Mower Replacement	17,000	
Total Capital Equipment - All Funds			\$ 4,670,193

**Capital Improvement Program FY 2024-2028
Anticipated Maintenance & New Construction Projects**

Capital Preservation Projects - Fund 1187								Project
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
1	Princess Pl. Covered Bridge Shoreline Stabilization/Imprvmts	General Fund	250,000					250,000
2	Russell Landing Boardwalk Repairs	General Fund	63,000					63,000
3	Energy Plant Cooling Towers	General Fund	250,000	250,000				500,000
4	EOC Roof Hardening (\$565,569 Grant)	GF/ HMGP Grant	865,569					865,569
5	HVAC Replacement - Various Facilities	General Fund	75,000	75,000	75,000	75,000	75,000	375,000
6	ADA Projects per Transition Plan	General Fund	75,000	75,000	75,000	75,000	75,000	375,000
7	GSB Flooring 3rd Floor	General Fund	50,000					50,000
8	GSB Painting Interior	General Fund	150,000	85,000				235,000
9	Basketball Court Resurface Espanola	General Fund	12,000					12,000
10	Basketball Court Resurface Haw Creek	General Fund	12,000					12,000
11	Basketball Court Resurface Hidden Trails	General Fund	12,000					12,000
12	Gvmnt Complex GSB Replace Gutters and Downspouts	General Fund		150,000				150,000
13	Recreation Area Sand Blasting/Painting	General Fund		100,000				100,000
14	Gvmnt Complex GSB Exterior Painting	General Fund		352,000				352,000
15	GSB Carpet Flooring 2nd Floor	General Fund		397,000				397,000
16	Roof Replacement - Palm Coast Library	General Fund		437,000				437,000
17	Carver Center Painting Interior	General Fund		20,000				20,000
18	Justice Center Flooring 3rd Floor	General Fund		100,000	150,000			250,000
19	FCRA Painting Misc Buildings	General Fund			34,000			34,000
20	Princess Place - Pool Preservation	General Fund			200,000			200,000
21	Princess Place - Green Trail Bridge	General Fund			75,000			75,000
22	Haw Creek Community Center Remodel & Soundproofing	General Fund			260,000			260,000
23	Roof Replacement - Various Facilities	General Fund			100,000	250,000	250,000	600,000
24	Roof Replacement - Bing's Landing Dig Site Pavilion	General Fund			49,000			49,000
25	Justice Center Flooring 4th Floor	General Fund			250,000			250,000
26	Social Services David Siegel Center Int/Ext Painting	General Fund			14,000			14,000
27	GSB Carpet Flooring 1st Floor	General Fund			487,000			487,000

**Capital Improvement Program FY 2024-2028
Anticipated Maintenance & New Construction Projects**

Capital Preservation Projects - Fund 1187 (continued)								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
28	FCSO Inmate Facility Painting	General Fund				244,000		244,000
29	Gvmnt Complex Re-Stripe Roadway & Parking Lots	General Fund				40,000		40,000
30	Bull Creek Campground - Replace Drainfield	General Fund				50,000		50,000
31	Carver Center - Basketball Court Resurfacing	General Fund				68,000		68,000
32	Princess Place Restoration of Caretakers Quarters	General Fund				400,000		400,000
33	Ag Extension Office Exterior Paint	General Fund				25,000		25,000
34	FCSO Jail Administration Exterior Paint	General Fund				21,000		21,000
35	Fire Station #41 - Hammock - Interior & Exterior Paint	General Fund				20,000		20,000
36	Fire Station #92 - Airport - Interior & Exterior Paint	General Fund				17,000		17,000
37	Gvmnt Complex EOC Exterior Painting	General Fund				51,000		51,000
38	Hammock Community Center Interior & Exterior Paint	General Fund				12,000		12,000
39	Health Department Main Office Exterior Paint	General Fund				25,000		25,000
40	Palm Coast Library Exterior Paint	General Fund				57,000		57,000
41	Wadsworth Park Basketball Court Resurfacing	General Fund				30,000		30,000
42	Wadsworth Park Basketball Court Lighting Replacement	General Fund				65,000		65,000
43	FCSO Jail Administration Interior Paint	General Fund				21,000		21,000
44	Gvmnt Complex EOC Interior Paint	General Fund				51,000		51,000
45	Gvmnt Complex Justice Center Interior Paint	General Fund				273,000		273,000
46	Health Department Main Office Interior Paint	General Fund				25,000		25,000
47	Palm Coast Library Interior Paint	General Fund				57,000		57,000
48	Gvmnt Complex Energy Plant Epoxy Floors	General Fund				20,000		20,000
49	FCRA Baseball Concession Epoxy Floors	General Fund				13,000		13,000
50	FCRA Arena Restroom/Concession Epoxy Floors	General Fund				15,000		15,000
51	Fire Station #41 - Hammock - Epoxy Floors	General Fund				23,000		23,000
52	FCRA Arena Install Gutters	General Fund				13,000		13,000
53	Fire Station #51 - Espanola - Epoxy Bay Floors	General Fund				10,000		10,000
54	Fire Station #81 - Rima Ridge - Upgrade Existing Kitchen	General Fund				10,000		10,000

**Capital Improvement Program FY 2024-2028
Anticipated Maintenance & New Construction Projects**

Capital Preservation Projects - Fund 1187 (continued)								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
55	Fire Station #92 - Airport - Epoxy Bay Floors	General Fund				11,000		11,000
56	Gvmnt Complex Fleet South Parking Area Drainage Imprvmts	General Fund				16,000		16,000
57	Fire Flight Renovate Hangar Offices	General Fund					300,000	300,000
58	Princess Place Hominy Walkway	General Fund					300,000	300,000
59	Legacy House Exterior Renovation	General Fund					200,000	200,000
	Subtotal		\$ 1,814,569	\$ 2,041,000	\$ 1,769,000	\$ 2,083,000	\$ 1,200,000	\$ 8,907,569

New Construction Projects - Fund 1316								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
1	Bull Creek Pavilion & Concession Stand	GF/ Impact Fees	290,000					290,000
2	Fire Admin & Fire Station	Legislative Grant	10,000,000					10,000,000
3	Wildlife Corridor Tract Acquisitions	Legislative Grant	3,000,000					3,000,000
4	Men's Substance Abuse Treatment Facility	Legislative Grant	10,000,000					10,000,000
5	Nexus Center (Library and Health & Human Services)	GF/ Passport /Leg. Grant /Impact Fees	9,800,000					9,800,000
6	Red Roof Inn Fuel Depot	General Fund		250,000				250,000
7	Cattleman's Hall Bldg Reno./Upgrades & ADA Bathrooms	General Fund					825,000	825,000
	Subtotal		\$ 33,090,000	\$ 250,000	\$ -	\$ -	\$ 825,000	\$ 34,165,000

Technology Projects - Fund 1316								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
1	Library - Replace Book Security/Theft System	General Fund	25,000					25,000
2	BVLOS Unmanned Air System (UAS)	General Fund/ TDC	137,500					137,500
3	Parks Augmented Reality	General Fund	35,000					35,000
4	County-wide - Replace Backup System	General Fund			125,000			125,000
5	Library - Migrate to New ILS	General Fund			85,000			85,000
6	EOC Operations Overhaul	General Fund			75,000			75,000
	Subtotal		\$ 197,500	\$ -	\$ 285,000	\$ -	\$ -	\$ 482,500

**Capital Improvement Program FY 2024-2028
Anticipated Maintenance & New Construction Projects**

Tourist Development - Beach Renourishment - Fund 1111								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
1	BVLOS Unmanned Air System (UAS)	TDC/ General Fund	137,500					137,500
	Subtotal		\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ 137,500

Impact Fee Projects								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
1	Nexus Center (Library and Health & Human Services)	Library Impact Fee /GF Passport /Leg. Grant	200,000					200,000
2	Bull Creek Pavilion & Concession Stand	Zone 4/ D4/ GF	60,000					60,000
3	Moody Homestead Park - New Restrooms & Utility	Zone 3		150,000				150,000
	Subtotal		\$ 260,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 410,000

Constitutional Gas Tax - Fund 1112								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
1	Old Haw Creek Road from CR 304 to SR 11	GF / FDOT Grant	6,838,075					6,838,075
	Subtotal		\$ 6,838,075	\$ -	\$ -	\$ -	\$ -	\$ 6,838,075

1/2 Cent Sales Tax - Fund 1311								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
1	Fire Station #51 - Westside	1/2 Cent	2,500,000					2,500,000
2	Fire Station #62/Administration - Land/Design	1/2 Cent	500,000					500,000
	Subtotal		\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000

Total General Fund	\$ 43,555,069
Total Other Funds	\$ 10,385,575
Grand Total	\$ 53,940,644

**Capital Improvement Program
FY 2024 Project Funding Summary**

Project		Funding Source						Project Total
Project Name/Description	Project Type	General Revenue	Passport	Grant Funds	Impact Fees	TDC - Beach Restor.	1/2 Cent Sales Tax	
Princess Pl. Covered Bridge Shoreline Stabilization/Imprvmts	Capital Preservation	250,000						250,000
Russell Landing Boardwalk Repairs	Capital Preservation	63,000						63,000
Energy Plant Cooling Towers	Capital Preservation	250,000						250,000
EOC Roof Hardening	Capital Preservation	300,000		565,569				865,569
HVAC Replacement - Various Facilities	Capital Preservation	75,000						75,000
ADA Projects per Transition Plan	Capital Preservation	75,000						75,000
GSB Flooring 3rd Floor	Capital Preservation	50,000						50,000
GSB Painting Interior	Capital Preservation	150,000						150,000
Basketball Court Resurface Espanola	Capital Preservation	12,000						12,000
Basketball Court Resurface Haw Creek	Capital Preservation	12,000						12,000
Basketball Court Resurface Hidden Trails	Capital Preservation	12,000						12,000
Bull Creek Pavilion & Concession Stand	New Construction	290,000			60,000			350,000
Fire Station #62/Administration*	New Construction			10,000,000			500,000	10,500,000
Fire Station #51 - Westside*	New Construction						2,500,000	2,500,000
Wildlife Corridor Tract Acquisitions	New Construction			3,000,000				3,000,000
Men's Substance Abuse Treatment Facility	New Construction			10,000,000				10,000,000
Nexus Center (Library and Health & Human Services)*	New Construction	8,900,000	400,000	500,000	200,000			10,000,000
Library - Replace Book Security/Theft System	Technology	25,000						25,000
BVLOS Unmanned Air System (UAS)	Technology	137,500				137,500		275,000
Parks Augmented Reality	Technology	35,000						35,000
Old Haw Creek Road from CR 304 to SR 11	Engineering	1,014,660		5,823,415				6,838,075
Subtotal		\$ 11,651,160	\$ 400,000	\$ 29,888,984	\$ 260,000	\$ 137,500	\$ 3,000,000	\$ 45,337,644

*Prior Year Funding to be Appropriated via Carryforward Process

**Capital Improvement Program FY 2024-2028
Projects Pending Grant Awards**

Daytona North Service District - Fund 1104

Priority	Project Name/Description	Estimate	Funding Source
1	Construction - East Daytona North Paving - Phase 1 (Various Locations)	4,162,800	FDOT
2	Design - Forest Park Street / CR 35 (CR 90 to SR 100)	442,750	FDOT
3	Design - Walnut Avenue (Water Oak to Forest Park St)	250,000	FDOT
	Subtotal	\$ 4,855,550	

County Fuel Tax Transportation Projects - Fund 1112

Priority	Project Name/Description	Estimate	Funding Source
1	Construction - Flagler Central Commerce Pkwy Connector (US-1 to SR 100)	14,252,000	FDOT/Local/Bunnell
2	Construction - Hargrove Road (Otis Stone Hunter Rd to east of the FEC RR)	5,500,000	FDOT/Local
3	Planning & Design - Bulow Creek Headwaters Regional Park	1,510,473	FED/FDOT
4	Design - CR 302 (Water Oak Rd to Forest Park St)	292,750	FDOT
5	Design - Westmayer Place (End of Road to N Ocean Shore Blvd)	50,000	FDOT
6	Construction - CR 205 (SR 100 to Private Dirt Road)	3,000,000	FDOT/Local
7	Design - Jungle Hut Road (N Ocean Shore Blvd to Beach Access Point)	120,000	FDOT
8	Design - US-1 Trailhead for Lehigh Rail Trail	220,000	FDOT
9	Design - Old Kings Road South Multi-Use Trail (Flagler/Volusia Cnty Line to SR 100)	280,000	FDOT
10	Construction - CR 304 Resurfacing (CR 305 to SR 11)	4,262,500	FDOT/Local
11	Construction - Rima Ridge Resurfacing (Various Roadways)	5,000,000	FDOT/Local
12	Construction - US-1 Trailhead for Lehigh Rail Trail	1,004,080	FDOT
13	Construction - Old Kings Road South Multi-Use Trail (Flagler/Volusia Cnty Line to SR 100)	2,527,650	FDOT
14	Construction - Armand Beach Drive Resurfacing (Various Roadways)	560,000	FDOT
	Subtotal	\$ 38,579,453	

**Capital Improvement Program FY 2024-2028
Projects Pending Grant Awards**

Flagler Executive Airport - Fund 1401

Priority	Project Name/Description	Estimate	Funding Source
1	Construction of GA Terminal	9,000,000	FAA / FDOT / Local
2	Construction of Terminal Area Landside Improvements	1,500,000	FDOT / Local
3	Relocate Fuel Farm	1,000,000	FDOT / Local
4	Rehabilitate Seaplane Base	650,000	FDOT / Local
5	Environmental Assessment for Parallel Runway 11R/29L	350,000	FAA / FDOT / Local
6	Design of Parallel Runway 11R/29L	800,000	FAA / FDOT / Local
7	Construction of Parallel Runway 11R/29L	16,000,000	FAA / FDOT / Local
8	Airport Master Plan Update	1,000,000	FAA / FDOT / Local
	Subtotal	\$ 30,300,000	

**Capital Improvement Program FY 2024-2028
Unfunded Projects**

New Construction Projects - Fund 1316				
Priority	Location/Facility	Description	Estimate	Funding Source
1	Fire Station #92	New Station - Location TBD	8,000,000	General Fund
2	Government Complex Energy Plant	Replacement of 4 Chillers	10,000,000	General Fund
3	FCSO Training/Gun Range	New Training/Gun Range for FCSO	10,000,000	General Fund
4	Fire Training Center	New Training Center for Fire Rescue	3,000,000	General Fund
5	Public Works Facility (Red Roof Inn)	Build out Offices, Storage, Restrooms for Public Works Facility (Red Roof Inn Remodel)	350,000	General Fund
6	Public Transportation	Stand Alone Public Transportation Facility (Remodel HHS Facility)	1,000,000	General Fund / 5307 Grant
7	Fire Station #71	Construct New Station at CR304/SR11	8,000,000	General Fund
8	FCRA Mutli-Purpose Building	Construct New Open Air 80x200 (16K sqft) Multipurpose Building with Bathrooms	4,000,000	General Fund
9	Cattleman's Hall	Building Renovation/Upgrades & ADA Bathrooms	825,000	General Fund
10	Princess Place Restrooms	Construction of New Restrooms Outside of the Historic District & Demolition of Existing Facilities	200,000	Partial Impact Fees
11	Princess Place Restrooms	Construction of New Restrooms with Showers, Installation of Drainfield at 'The Hill'	200,000	Partial Impact Fees
12	Palm Coast Library	Driveway and Parking Stormwater Repairs	2,000,000	General Fund
13	Health Department	Health Dept 8,000 sqft Expansion	3,200,000	General Fund / Grant
14	Health Department	Construction of 20,000 sqft Palm Coast Facility	14,000,000	General Fund
15	Carver Center	Construction of Bathroom & Pavillion	200,000	General Fund
16	Wadsworth Park	Athletic Field Improvements	7,000,000	General Fund
17	FCRA Mutli-Purpose Fields	Athletic Field Improvements	10,000,000	General Fund
18	Hammock FCSO Substation	FCSO Hammock Substation	1,230,000	General Fund
19	Land Management Building	Office Addition 600 sqft	250,000	General Fund
20	Hidden Trails Park	Construction of Skate Park	1,200,000	General Fund
21	SOE	SOE Early Voting Expansion	TBD	General Fund
22	Ag Museum	Connect Utilities	1,600,000	General Fund
		Subtotal	\$ 84,655,000	

Princess Place Covered Bridge Shoreline Stabilization/Improvements

Project #:	GS24CIP001	FY Adopted:	2024	Original Budget:	\$ 250,000
Department:	General Services	Expected Completion:	9/30/2024	Current Year Budget:	\$ 250,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 250,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 250,000	\$ -	\$ 250,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 250,000	\$ -	\$ 250,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 250,000	\$ -	\$ 250,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 250,000	\$ -	\$ 250,000



Description:	The purpose of this project is to stabilize a rapidly-eroding bank along a popular fishing and wildlife viewing area within Princess Place Preserve in Flagler County. The bank will be cut back to remove the cantilevered section and prevent water from forming eddies along the eroding area, then stabilized with rip-rap and native vegetation.
Operating Impact:	No Negative Impacts
Strategic Plan:	Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities

Russell Landing Boardwalk Repairs

Project #:	GS24CIP002	FY Adopted:	2024	Original Budget: \$ 63,000
Department:	General Services	Expected Completion:	9/30/2024	Current Year Budget: \$ 63,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget: \$ 63,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 63,000	\$ -	\$ 63,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 63,000	\$ -	\$ 63,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 63,000	\$ -	\$ 63,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 63,000	\$ -	\$ 63,000



Description:	Replace all deteriorated wood on the boardwalk and install spread footing on the cantilevered overlook section.
Operating Impact:	No Negative Impact
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Energy Plant Cooling Towers

Project #:	GS24CIP0003	FY Adopted:	2024	Current Year Budget: \$ 250,000
Department:	General Services	Expected Completion:	9/30/2024	Future Year Budget: \$ 250,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget: \$ 500,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 250,000	\$ 250,000	\$ 500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 250,000	\$ 250,000	\$ 500,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 250,000	\$ 250,000	\$ 500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 250,000	\$ 250,000	\$ 500,000



Description:	Remove the following items in one (1) cell of the four (4) cell Cooling Towers. Remove gear reducer, fan assembly, fan motor, drift eliminators, fill media and louvers. Clean the inside of the Cooling Tower and re-seal the cold water basin. Install new louvers, fill media, drift eliminators, fan motor, fan assembly, and gear reducer.
Operating Impact:	No Negative Impacts
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

EOC Roof Hardening

Project #:	GS24CIP004	FY Adopted:	2024	Original Budget:	\$ 865,569
Department:	General Services	Expected Completion:	9/30/2024	Current Year Budget:	\$ 865,569
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 865,569

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 300,000	\$ -	\$ 300,000
CDBG-MIT Grant	\$ -	\$ 565,569	\$ -	\$ 565,569
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 865,569	\$ -	\$ 865,569
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 865,569	\$ -	\$ 865,569
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 865,569	\$ -	\$ 865,569



Description:	Remove +/- 30,991 square feet of existing roofing materials down to the corrugated metal deck. Install one (1) layer of 3" rigid roof insulation, install one (1) layer of 1/2" DensDeck roof deck insulation. Install one (1) layer of Polystick underlayment. Install new Pac-Clad Tite Loc Plus 24 gauge roof panels.
Operating Impact:	No Negative Impacts
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

HVAC Replacement - Various Facilities

Project #:	GS24CIP005	FY Adopted:	2024	Original Budget:	\$ 75,000
Department:	General Services	Expected Completion:	9/30/2024	Current Year Budget:	\$ 75,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 75,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 75,000	\$ -	\$ 75,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 75,000	\$ -	\$ 75,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 75,000	\$ -	\$ 75,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 75,000	\$ -	\$ 75,000



Description:	Various HVAC replacements based on a ten (10) year life expectancy documented by the Facilities Division.
Operating Impact:	These are all HVAC projects that should be replaced periodically for the preservation of the facility.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

ADA Projects per Transition Plan

Project #:	GS24CIP006	FY Adopted:	2024	Original Budget:	\$ 75,000
Department:	General Services	Expected Completion:	9/30/2024	Current Year Budget:	\$ 75,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 75,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 75,000	\$ -	\$ 75,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 75,000	\$ -	\$ 75,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 75,000	\$ -	\$ 75,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 75,000	\$ -	\$ 75,000



Description:	An ongoing project to be used to design, study, and improve existing county-owned buildings, facilities, and other infrastructure up to current American's with Disabilities Act (ADA) standards. The specific improvements are outlined in the county's transition plan.
Operating Impact:	No additional operating impact is expected at this time.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

GSB Flooring 3rd Floor

Project #:	GS24CIP007	FY Adopted:	2024	Original Budget:	\$ 50,000
Department:	General Services	Expected Completion:	9/30/2024	Current Year Budget:	\$ 50,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 50,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 50,000	\$ -	\$ 50,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 50,000	\$ -	\$ 50,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 50,000	\$ -	\$ 50,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 50,000	\$ -	\$ 50,000



Description:	Remove existing carpeting and replace with carpet tiles on the third floor of the Government Services Building that is maintained by the Flagler County Board of County Commissioners.
Operating Impact:	Will contribute to the preservation of the facility.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

GSB Painting Interior

Project #:	GS24CIP008	FY Adopted:	2024	Original Budget:	\$ 150,000
Department:	General Services	Expected Completion:	9/30/2024	Current Year Budget:	\$ 150,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 150,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 150,000	\$ -	\$ 150,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 150,000	\$ -	\$ 150,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 150,000	\$ -	\$ 150,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 150,000	\$ -	\$ 150,000



Description:	Apply two (2) coats of paint to the interior walls on the first, second, and third floors of the Government Services Building that are maintained by the Flagler County Board of County Commissioners.
Operating Impact:	Will contribute to the preservation of the facility.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Basketball Court Resurface Espanola

Project #:	GS24CIP009	FY Adopted:	2024	Original Budget: \$	12,000
Department:	General Services	Expected Completion:	9/30/2024	Current Year Budget: \$	12,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget: \$	12,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 12,000	\$ -	\$ 12,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 12,000	\$ -	\$ 12,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 12,000	\$ -	\$ 12,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 12,000	\$ -	\$ 12,000



Description:	Machine sand court surface, level low spots, apply one (1) coat of acrylic resurfacer, apply two (2) of acrylic sports surface paint and then line court to regulation specifications.
Operating Impact:	No Negative Impacts.
Strategic Plan:	Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Basketball Court Resurface Haw Creek

Project #:	GS24CIP010	FY Adopted:	2024	Original Budget: \$ 12,000
Department:	General Services	Expected Completion:	9/30/2024	Current Year Budget: \$ 12,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget: \$ 12,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 12,000	\$ -	\$ 12,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 12,000	\$ -	\$ 12,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 12,000	\$ -	\$ 12,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 12,000	\$ -	\$ 12,000



Description:	Machine sand court surface, level low spots, apply one (1) coat of acrylic resurfacer, apply two (2) of acrylic sports surface paint and then line court to regulation specifications.
Operating Impact:	No Negative Impacts.
Strategic Plan:	Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Basketball Court Resurface Hidden Trails

Project #:	GS24CIP011	FY Adopted:	2024	Original Budget:	\$ 12,000
Department:	General Services	Expected Completion:	9/30/2024	Current Year Budget:	\$ 12,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 12,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 12,000	\$ -	\$ 12,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 12,000	\$ -	\$ 12,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 12,000	\$ -	\$ 12,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 12,000	\$ -	\$ 12,000



Description:	Machine sand court surface, level low spots, apply one (1) coat of acrylic resurfacer, apply two (2) of acrylic sports surface paint and then line court to regulation specifications.
Operating Impact:	No Negative Impacts.
Strategic Plan:	Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Bull Creek Pavilion & Concession Stand

Project #:	GS24CIP012	FY Adopted:	2024	Original Budget:	\$ 350,000
Department:	General Services	Expected Completion:	9/30/2024	Current Year Budget:	\$ 350,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 350,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 290,000	\$ -	\$ 290,000
Impact Fee D4	\$ -	\$ 59,481	\$ -	\$ 59,481
Impact Fee Zone 4	\$ -	\$ 519	\$ -	\$ 519
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 350,000	\$ -	\$ 350,000
Expenditures				
Buildings	\$ -	\$ 350,000	\$ -	\$ 350,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 350,000	\$ -	\$ 350,000



Description:	Install a screened-in pavilion overlooking Dead Lake and a prefabricated kitchen/concession stand with walk-up window for take out orders.
Operating Impact:	Increased utility costs.
Strategic Plan:	Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Wildlife Corridor Tract Acquisitions

Project #:	LM24CIP001	FY Adopted:	2024	Original Budget:	\$ 3,000,000
Department:	Land Management	Expected Completion:	9/30/2024	Current Year Budget:	\$ 3,000,000
Project Manager:	Michael Lagasse	Percent Complete:	0%	Total Budget:	\$ 3,000,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Legislative Grant	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000
Expenditures				
Impvts othr than bldg	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000



Description:	State appropriated funds for purchasing land identified as Townsend - Lake Disston, Townsend - Haw Creek, Townsend - Dead Lake, Pringle Forest, or the Melvin Tract. Funds are limited for acquisition of all or part of these 5 parcels in whole or part, fee simple or via conservation easement.
Operating Impact:	Depending on acquisition details, there will be costs for property maintenance including installation and annual maintenance of firelines, periodic prescribed fire, and access enforcement (monitoring, signage, gates). Opportunities for revenue generation include timber harvest, gopher tortoise recipient sites, and possibly wetland mitigation for county projects.
Strategic Plan:	Growth & Infrastructure Goal 2 - Protect and Manage Natural Resources

Men's Substance Abuse Treatment Facility

Project #:	GS24CIP013	FY Adopted:	2024	Original Budget: \$ 10,000,000
Department:	General Services	Expected Completion:	9/30/2024	Current Year Budget: \$ 10,000,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget: \$ 10,000,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Legislative Grant	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Expenditures				
Buildings	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000



Description:	Dedicated to Men's Health, Substance Abuse Treatment Facility located on Justice Lane.
Operating Impact:	Increased facilities maintenance cost and staff needs.
Strategic Plan:	Public Health and Safety Goal 4 - Expand Behavioral Health and Substance Abuse Programs Objective PHS 4.3: Using a public/private partnership begin the process to offer addiction services within Flagler County.

Nexus Center (Library and Health & Human Services)

Project #:	GS23001	FY Adopted:	2022	Original Budget:	\$ 6,000,000
Department:	General Services	Expected Completion:	TBD	Current Year Budget:	\$ 10,000,000
Project Manager:	Mike Dickson	Percent Complete:	1%	Total Budget:	\$ 16,000,000

	Original Budget	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ 6,000,000	\$ 9,100,000	\$ -	\$ 15,100,000
Passport	\$ -	\$ 400,000	\$ -	\$ 400,000
Legislative Grant	\$ -	\$ 500,000	\$ -	\$ 500,000
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 6,000,000	\$ 10,000,000	\$ -	\$ 16,000,000
Expenditures				
Buildings	\$ 6,000,000	\$ 10,000,000	\$ -	\$ 16,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,000,000	\$ 10,000,000	\$ -	\$ 16,000,000



Description:	Design and construction of a 22,000 sq. foot, joint-use facility for the Bunnell Branch Library and Administrative Offices (12,000 sqft), Health and Human Services (4,000 sqft), and a Conference Center/Community Room (5,300 sqft including pre-function lobby), with 129 parking spaces. Includes mechanical, electrical, and canopy.
Operating Impact:	Increased utilities, janitorial, and maintenance costs associated. Additional maintenance staff required.
Strategic Plan:	Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Library Book Security/Theft System Replacement

Project #:	IT24CIP001	FY Adopted:	2024	Original Budget:	\$ 25,000
Department:	Innovation Technology	Expected Completion:	9/30/2024	Current Year Budget:	\$ 25,000
Project Manager:	Matthew Rivera	Percent Complete:	0%	Total Budget:	\$ 25,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 25,000	\$ -	\$ 25,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 25,000	\$ -	\$ 25,000
Expenditures				
Equipment	\$ -	\$ 25,000	\$ -	\$ 25,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 25,000	\$ -	\$ 25,000



Description:	Secure physical vulnerabilities between public and restricted sections of the facility. Upgrade and consolidate MDF security equipment to accommodate expansion with the limited available space.
Operating Impact:	None
Strategic Plan:	Growth & Infrastructure Goal 1 - Provide Quality Fundamental Infrastructure Objective GI 1.3 - Develop and deploy a cyber security infrastructure which balances the confidentiality, integrity, and availability (CIA) of all county systems and systems of systems (SoS).

BVLOS Unmanned Air System (UAS)

Project #:	IT24CIP002	FY Adopted:	2024	Original Budget:	\$ 275,000
Department:	Innovation Technology	Expected Completion:	9/30/2024	Current Year Budget:	\$ 275,000
Project Manager:	Matthew Rivera	Percent Complete:	0%	Total Budget:	\$ 275,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 137,500	\$ -	\$ 137,500
TDC	\$ -	\$ 137,500	\$ -	\$ 137,500
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 275,000	\$ -	\$ 275,000
Expenditures				
Equipment	\$ -	\$ 275,000	\$ -	\$ 275,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 275,000	\$ -	\$ 275,000



Description:	Upgrade UAS capabilities by acquiring a Beyond Visual Line of Sight (BVLOS) drone via FAA waiver and on-board sensors allowing longer flights with higher data accuracy in fewer flights and less time.
Operating Impact:	Requires pilot training upon FAA BVLOS approval.
Strategic Plan:	Growth & Infrastructure Goal 2 - Protect and Manage Natural Resources Objective 2.1 - Develop stewardship plans for county managed natural resources.

Parks Augmented Reality

Project #:	IT24CIP003	FY Adopted:	2024	Original Budget:	\$ 35,000
Department:	Innovation Technology	Expected Completion:	9/30/2024	Current Year Budget:	\$ 35,000
Project Manager:	Matthew Rivera	Percent Complete:	0%	Total Budget:	\$ 35,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 35,000	\$ -	\$ 35,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 35,000	\$ -	\$ 35,000
Expenditures				
Infrastructure	\$ -	\$ 35,000	\$ -	\$ 35,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 35,000	\$ -	\$ 35,000



Description:	Introduce QR codes inside County parks which invoke an immersive augmented reality experience for visitors providing historic, wildlife, and cultural information.
Operating Impact:	None
Strategic Plan:	Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Westside Fire Station #51 with FSCO Substation

Project #:	GS23009	FY Adopted:	2022	Original Budget: \$ 4,500,000
Department:	General Services	Expected Completion:	TBD	Current Year Budget: \$ 2,500,000
Project Manager:	Mike Dickson	Percent Complete:	1%	Total Budget: \$ 7,000,000

	Original Budget	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ 4,500,000	\$ 2,500,000	\$ -	\$ 7,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,500,000	\$ 2,500,000	\$ -	\$ 7,000,000
Expenditures				
Buildings	\$ 4,500,000	\$ 2,500,000	\$ -	\$ 7,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,500,000	\$ 2,500,000	\$ -	\$ 7,000,000



Description:	<p>Planning, design, permitting, and construction of approx. 10,000 sqft, new Fire Station #51 to include FCSO substation. Includes well, septic, water storage tank, and generator.</p> <p>Building Footprint: Administration - 320 sqft, Apparatus Bay and Support - 5,522 sqft, Day Space & Crew Quarters - 2,011 sqft, Building Support - 445 sqft, Public Access/FCSO - 300 sqft</p>
Operating Impact:	Additional utility and maintenance costs associated. Additional facilities maintenance staff and associated costs may be required.
Strategic Plan:	<p>Public Health & Safety</p> <p>Goal 3 - Improve Public Safety Response and Service Delivery Capabilities</p>

Fire Station #62 / Administration - Land/Design/Construction

Project #:	GS23017	FY Adopted:	2023	Original Budget: \$ 1,900,000
Department:	General Services	Expected Completion:	TBD	Current Year Budget: \$ 10,500,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget: \$ 12,400,000

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
½ Cent Sales Tax	\$ 1,900,000	\$ 500,000	\$ -	\$ 2,400,000
Legislative Grant	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,900,000	\$ 10,500,000	\$ -	\$ 12,400,000
Expenditures				
Buildings	\$ 1,900,000	\$ 10,500,000	\$ -	\$ 12,400,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,900,000	\$ 10,500,000	\$ -	\$ 12,400,000



Description:	Purchase land, design and construct the Flagler County Fire Services Station 62/Administrative Offices.
Operating Impact:	Increased utilities and maintenance services once constructed.
Strategic Plan:	Public Health & Safety Goal 3 - Improve Public Safety Response and Service Delivery Capabilities

Old Haw Creek Road from CR 304 to SR 11

Project #:	CE23005	FY Adopted:	2024	Original Budget:	\$ 6,838,075
Department:	Engineering	Expected Completion:	TBD	Current Year Budget:	\$ 6,838,075
Project Manager:	Faith Alkhatib	Percent Complete:	0%	Total Budget:	\$ 6,838,075

	Actuals	FY 23-24 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 1,014,660	\$ -	\$ 1,014,660
FDOT Grant	\$ -	\$ 5,823,415	\$ -	\$ 5,823,415
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 6,838,075	\$ -	\$ 6,838,075
Expenditures				
Infrastructure	\$ -	\$ 6,838,075	\$ -	\$ 6,838,075
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 6,838,075	\$ -	\$ 6,838,075



Description:	The project consists of full depth construction (approximately 3.4 miles) and milling and resurfacing (approximately 1.5 miles) of Old Haw Creek Road from County Road 304 (MP 4.90) to SR 11. The project also includes earthwork, drainage improvements, new driveways, traffic controls, signage, as well as upgrades to existing bridge numbers 734048 and 734049 consisting of upgraded barrier railings, repairs to the existing bridge deck and support structures. There will be on-system impacts within the SR 11 right-of-way include intersection realignment, pavement removal, regrading, drainage work, and MOT.
Operating Impact:	Not performing this capital maintenance will result in accelerated deterioration of the roadway and bridges, impacting regular and emergency vehicle access for residents on Old Haw Creek Road, as well as commuter and commercial traffic utilizing SR 11 as an alternate route to SR 100.
Strategic Plan:	Growth and Infrastructure Goal 1 - Provide Quality Fundamental Infrastructure and Assets

FY 23-24 Rolling Stock

General Fund Minor and Major Replacement (FY 23-24)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Department
00001037	2009	BUSHOG	BUSHHOG 4430 4X4	2009	10,150	15	Minor	19,300	2024	Fire Rescue
00001032	2009	BOBCAT	BOBCAT T-250	2009	48,959	15	Major	95,000	2024	Facilities
00009299	2016	FORD	RESCUE 51 - ESPANOLA	2016	212,628	6	Major	400,000	2024	Fire Rescue
00009682	2017	FORD	RESCUE 11 FLAGLER BEACH	2018	211,181	6	Major	400,000	2024	Fire Rescue
00009687	2017	FORD	RESCUE 41 - HAMMOCK	2017	214,000	6	Major	400,000	2024	Fire Rescue
0FCT-109	2015	FORD	FORD E450 FTS	2015	79,365	8	Major	9,900	2024	Transportation
0FCT-110	2015	FORD	FORD E450 FTS	2015	79,365	8	Major	9,900	2024	Transportation
0FCT-112	2016	FORD	FORD E450 FTS	2016	80,689	9	Major	9,900	2024	Transportation
0FCT-114	2017	FORD	FORD E450 FTS	2017	80,689	8	Major	9,900	2024	Transportation
00FCT-96	2012	FORD	FORD GOSHEN 28FT BUS	2012	84,949	11	Major	9,900	2024	Transportation

Total General Fund Replacement Cost \$ 1,363,800

Other Funds Minor and Major Replacement (FY 23-24)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Department
00008747	2014	SCAG	CHEETAH 72" MOWER	2014	12,000	10	Minor	17,000	2024	Airport
00008708	2014	SCAG	52" MOWER	2014	7,253	10	Minor	9,000	2024	Public Works
00009719	2018	SCAG	SCAG 52" MOWER	2018	7,524	8	Minor	9,000	2024	Public Works
00000396	1999	STERLING	STERLING TRACTOR	1999	88,927	24	Major	92,000	2024	Public Works
00009485	2017	FREIGHTLINER	DUMP TRUCK M2	2016	93,759	10	Major	130,000	2024	Public Works

Total Other Funds Replacement Cost \$ 240,000

FY 23-24 Rolling Stock - Continued

General Fund Lease Replacement (FY 23-24)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Annual Lease Cost	Replacement Year	Department
00009654	2017	FORD	FORD F250 4X2 UTILITY	2016	27,374	10	N/A	12,000	2024	Facilities
00000876	2005	GENERAL MOTORS	CHEVY IMPALA	2004	15,011	16	N/A	7,800	2024	Finance
00009346	2016	FORD	1/2 TON PICKUP F-150 4X4	2016	21,629	12	N/A	12,000	2024	Finance
00008693	2014	FORD	FORD TRANSIT VAN	2014	18,963	10	N/A	12,000	2024	Fire Rescue
00009255	2015	FORD	1/2 TON PICKUP F-150 4X4	2015	26,858	10	N/A	12,000	2024	Fire Rescue
00009679	2017	FORD	1/2 TON PICKUP F-150 4X4	2017	22,099	10	N/A	12,000	2024	Fire Rescue
00009701	2017	FORD	1/2 TON PICKUP F-150 4X4	2017	26,851	10	N/A	12,000	2024	Fire Rescue
00009678	2017	FORD	1/2 TON PICKUP F-150 4X4	2017	22,099	10	N/A	12,000	2024	Fleet
00008772	2014	FORD	FORD F250 4X4 3/4 TON	2014	26,676	10	N/A	12,000	2024	Flight Ops
00001061	2010	FORD	3/4 TON PICKUP 4X4 (F250)	2010	25,992	10	N/A	12,000	2024	Land Management
00008259	2014	FORD	FUSION 4DR SEDAN	2013	22,456	12	N/A	7,800	2024	Library
00001071	2010	FORD	RANGER 4X4 SMALL P/U	2010	13,091	13	N/A	12,000	2024	Parks & Recreation
00008996	2015	FORD	3/4 TON PICKUP F-250 4X4	2015	23,649	10	N/A	12,000	2024	Parks & Recreation
00000844	2004	CHRYSLER	DODGE STRATUS	2004	13,524	13	N/A	7,800	2024	Senior Services
00FCT-21	2007	GENERAL MOTORS	CHEVY MALIBU	2007	13,554	16	N/A	7,800	2024	Transportation
00FCT-52	2006	FORD	FORD TAURUS	2006	12,184	19	N/A	7,800	2024	Transportation

Total General Fund Annual Lease Cost \$ 171,000

Other Funds Lease Replacement (FY 23-24)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Annual Lease Cost	Replacement Year	Department
00001070	2010	FORD	ESCAPE	2010	18,510	10	N/A	7,800	2024	Airport
00010345	2018	FORD	FORD F-150 4X4	2018	26,851	5	N/A	12,000	2024	Building
00008915	2015	FORD	FORD EXPLORER	2015	27,000	12	N/A	12,000	2024	Tourist Development

Total Other Funds Annual Lease Cost \$ 31,800

FY 24-25 Rolling Stock

General Fund Minor and Major Replacement (FY 24-25)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Department
00001090	2010	BOBCAT	ROOT GRAPPLE	2010	2,460	15	Minor	4,000	2025	Facilities
00008699	2013	ECHO	BEARCAT CHIPPER	2014	6,371	10	Minor	8,500	2025	Facilities
00001038	2009	ANDERSON	6X12 OPEN TRAILER	2009	1,150	15	Minor	5,000	2025	Fire Rescue
00009108	2015	YAMAHA	WAVE RUNNER	2015	12,297	10	Minor	16,000	2025	Fire Rescue
00009109	2015	YAMAHA	WAVE RUNNER	2015	12,297	10	Minor	16,000	2025	Fire Rescue
00009155	2015	MAGIC TILT	JETSKI TRAILER	2015	1,393	8	Minor	1,800	2025	Fire Rescue
00009158	2015	HONDA	ATV	2015	9,217	10	Minor	14,000	2025	Fire Rescue
00009159	2015	HONDA	ATV	2015	9,217	10	Minor	14,000	2025	Fire Rescue
00000929	1999	FORD	ATTACK 81 - RIMA RIDGE	1999	35,760	20	Major	130,000	2025	Fire Rescue
00010094	2018	FORD	RESCUE 22 - PALM COAST	2018	238,094	6	Major	410,000	2025	Fire Rescue
00000772	2003	CATERPILLAR	CATERPILLAR 950G LOADER	2003	150,810	20	Major	245,000	2025	Parks & Recreation
00001026	2009	JOHN DEERE	TRACTOR	2009	21,854	15	Minor	32,000	2025	Parks & Recreation
00001044	2009	DG TILLER	TILLER	2009	1,600	15	Minor	2,500	2025	Parks & Recreation
00001064	2009	TRAILER	6X16 FLATBED TRAILER	2009	1,564	15	Minor	2,500	2025	Parks & Recreation
00001065	2009	TRAILER	6X16 FLATBED TRAILER	2009	1,564	15	Minor	2,500	2025	Parks & Recreation
00001066	2009	DUMP TRAILER	DUMP TRAILER	2009	7,545	15	Minor	11,000	2025	Parks & Recreation
00001068	2009	TRAILER	18ft FLAT BED TRAILER	2009	3,550	15	Minor	5,500	2025	Parks & Recreation
00008545	2013	FIELD MASTER	INFIELD GROOMER IMPLEMENT	2013	3,474	10	Minor	5,500	2025	Parks & Recreation
00009005	2015	BUSHOG	MOWER 3815	2015	14,988	10	Minor	20,000	2025	Parks & Recreation
00009101	2015	SCAG	48" SCAG MOWER	2015	6,889	10	Minor	9,500	2025	Parks & Recreation
00009333	2015	PROPASS	TOPDRESSER PROPASS 200	2015	12,813	10	Minor	19,000	2025	Parks & Recreation
00009334	2016	TORO	WORKMAN ATV	2016	11,223	10	Minor	14,500	2025	Parks & Recreation
00FCT-97	2012	FORD	FORD GOSHEN 28FT BUS	2012	84,949	8	Major	103,000	2025	Transportation
0FCT-106	2015	FORD	FORD E450 FTS	2015	72,805	8	Major	103,000	2025	Transportation
0FCT-108	2015	FORD	FORD E450 FTS	2015	79,365	10	Major	103,000	2025	Transportation
0FCT-111	2016	FORD	FORD E450 FTS	2016	80,689	9	Major	103,000	2025	Transportation

Total General Fund Replacement Cost \$ 1,400,800

FY 24-25 Rolling Stock - Continued

Other Funds Minor and Major Replacement (FY 24-25)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Department
00000968	2006	JOHN DEERE	JOHN DEERE COMBO TRACTOR	2006	31,064	15	Major	60,000	2025	Airport
00000820	2005	STERLING	FLATBED DUMP	2005	44,183	20	Major	80,000	2025	Public Works
00000821	2004	NEW HOLLAND	TS115-A	2004	37,549	20	Major	67,000	2025	Public Works
00000864	2005	CATERPILLAR	CAT ROAD RECLAIMER	2005	200,000	20	Major	320,000	2025	Public Works
00009660	2018	FREIGHTLINER	DUMP TRUCK M2	2018	97,685	10	Major	132,000	2025	Public Works
00000889	2006	CATERPILLAR	CAT 430 BACKHOE	2005	125,000	20	Major	225,000	2025	Public Works
00000920	2000	RAINBOW	PUMP PN9000	2005	12,500	10	Minor	17,000	2025	Landfill

Total Other Funds Replacement Cost \$ 901,000

General Fund Lease Replacement (FY 24-25)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Annual Lease Cost	Replacement Year	Department
00010083	2018	FORD	FORD F-250 4X4	2018	30,534	10	N/A	12,000	2025	Facilities
00010084	2018	FORD	FORD F-250 4X2	2018	28,032	10	N/A	12,000	2025	Facilities
00010085	2018	FORD	FORD F-250 4X2	2018	28,032	10	N/A	12,000	2025	Facilities
00010081	2018	FORD	FORD F-150 4X4	2018	27,610	10	N/A	12,000	2025	Fire Rescue
00000769	2002	FORD	FORD F 250 3/4 TON U/T BODY	2002	17,500	21	N/A	12,000	2025	Fleet
00010082	2018	FORD	FORD F-250 4X4	2018	27,461	10	N/A	12,000	2025	Parks & Recreation
00010091	2018	FORD	FORD F-250 4X2	2018	26,207	10	N/A	12,000	2025	Parks & Recreation
00009704	2017	FORD	FORD FUSION	2017	19,350	12	N/A	7,800	2025	Senior Services

Total General Fund Annual Lease Cost \$ 91,800

FY 24-25 Rolling Stock - Continued

Other Funds Lease Replacement (FY 24-25)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Annual Lease Cost	Replacement Year	Department
00000966	2007	FORD	FORD RANGER	2006	15,281	15	N/A	12,000	2025	Airport
00001007	2008	FORD	FORD EXPLORER XLT 4X4	2008	21,286	15	N/A	7,800	2025	Airport
00010632	2019	FORD	FORD F-150 CREW CAB 4X4	2019	31,023	5	N/A	12,000	2025	Building
00010634	2019	FORD	FORD F-150 CREW CAB 4X4	2019	31,023	5	N/A	12,000	2025	Building
00010092	2018	FORD	FORD F-150 4X4	2018	24,803	7	N/A	12,000	2025	Code Enforcement
00000925	2006	FORD	FORD F250 4X4 3/4 TON	2006	27,746	20	N/A	12,000	2025	Landfill
00010086	2018	FORD	FORD F-150 4X2 1/2 TON	2018	24,803	10	N/A	12,000	2025	Planning
00010087	2018	FORD	FORD F-250 4X4	2018	27,507	10	N/A	12,000	2025	Public Works
00010088	2018	FORD	FORD F-250 4X4	2018	27,507	10	N/A	12,000	2025	Public Works
00010089	2018	FORD	FORD F-250 4X4	2018	27,507	10	N/A	12,000	2025	Public Works

Total Other Funds Annual Lease Cost \$ 12,000

FY 25-26 Rolling Stock

General Fund Minor and Major Replacement (FY 25-26)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Department
00010028	2018	ANDERSON	MOBILE PRESSURE WASHER	2018	1,973	8	Minor	2,500	2026	Facilities
00009175	2015	TRIPLE CROWN	TRAILER 7X16 UTILITY	2015	1,541	10	Minor	6,000	2026	Fire Rescue
00008833	2015	DIAMOND	72" MOWER	2015	9,284	7	Minor	11,500	2026	Land Management
00009336	2016	AMERICAN	200 GAL 2 WHEEL SPRAYER	2016	4,667	10	Minor	6,500	2026	Parks & Recreation
00009442	2016	TORO	GROUNDMASTER 3505-D	2016	27,598	10	Minor	36,000	2026	Parks & Recreation
00009651	2016	TORO	BLOWER PRO FORCE 44552	2016	6,940	10	Minor	9,000	2026	Parks & Recreation
00009652	2016	TORO	FIELD GROOMER SAND PRO 3040	2016	13,561	10	Minor	18,000	2026	Parks & Recreation
00FCT-82	2008	GENERAL MOTORS	CHEVY UPLANDER VAN	2008	37,220	15	Minor	35,000	2026	Transportation
00000713	2002	STERLING	TANKER 31 - KORONA	2002	176,434	25	Major	350,000	2026	Fire Rescue
00000931	2004	FORD	ATTACK 92 - AIRPORT	2006	89,995	20	Major	200,000	2026	Fire Rescue
00010475	2019	FORD	RESCUE 92 - AIRPORT	2019	260,000	6	Major	420,000	2026	Fire Rescue
00010660	2020	FORD	RESCUE 24 - PALM COAST	2020	252,615	6	Major	420,000	2026	Fire Rescue
00010792	2021	FORD	RESCUE 62 - BUNNELL	2020	224,485	6	Major	420,000	2026	Fire Rescue
0FCT-113	2016	FORD	FORD E450 FTS	2016	80,689	9	Major	106,000	2026	Transportation
0FCT-115	2017	FORD	FORD E450 FTS	2017	82,000	9	Major	106,000	2026	Transportation
0FCT-116	2017	FORD	FORD E450 FTS	2017	82,000	9	Major	106,000	2026	Transportation
0FCT-117	2017	FORD	FORD E450 FTS	2017	82,000	9	Major	106,000	2026	Transportation
0FCT-118	2017	FORD	FORD E450 FTS	2017	82,000	9	Major	106,000	2026	Transportation

Total General Fund Replacement Cost \$ 2,464,500

FY 25-26 Rolling Stock - Continued

Other Funds Minor and Major Replacement (FY 25-26)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Department
00010000	2017	SCAG	61" TIGER CAT MOWER	2017	7,908	7	Minor	10,000	2026	Landfill
00009900	2018	BUSHOG	10' FLEX WING ROTARY CUTTER	2018	13,699	8	Minor	17,000	2026	Landfill
00000665	2001	MILCO	WACKER ROLLER	2001	19,544	24	Minor	35,000	2026	Public Works
00000711	2001	VERMEER	VERMEER BRUSH CHIPPER	2001	22,115	21	Minor	36,000	2026	Public Works
00000755	2005	VERMEER	STUMP GRINDER	2006	9,995	10	Minor	13,000	2025	Public Works
00000905	2005	TERRA RISER	FIRE PLOW MODEL 3000	2005	9,800	15	Minor	15,000	2026	Public Works
00008169	2011	TRIPLE CROWN	TRAILER 6X12	2011	1,289	15	Minor	2,000	2026	Public Works
00009490	2016	BUSHOG	MOWER 3815	2016	15,230	10	Minor	20,000	2026	Public Works
00009720	2018	SCAG	SCAG 52" MOWER	2018	7,524	8	Minor	10,000	2026	Public Works
00000734	2001	CATERPILLAR	CAT H12 MOTOR GRADER	2001	140,940	20	Major	205,000	2026	Public Works
00000923	2005	CATERPILLAR	950G OPEN CAB LOADER	2005	196,733	21	Major	360,000	2026	Public Works
00009483	2016	FORD	FORD F-350 DUMP TRUCK	2016	37,101	10	Major	52,000	2026	Public Works

Total Other Funds Replacement Cost \$ 775,000

FY 25-26 Rolling Stock - Continued

General Fund Lease Replacement (FY 25-26)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Annual Lease Cost	Replacement Year	Department
00009709	2017	FORD	1/2 TON PICKUP F-150 4X4	2017	22,500	10	N/A	12,000	2026	Ag Extension
00010093	2018	FORD	FORD EXPLORER 4X4	2018	27,921	10	N/A	7,800	2026	Emergency Management
00010621	2019	FORD	FORD T-150 MID ROOF VAN	2019	23,760	10	N/A	7,800	2026	Facilities
00010644	2019	FORD	FORD F-350 4X4 UTILITY	2019	35,428	10	N/A	12,000	2026	Facilities
00009699	2017	FORD	FORD EXPLORER	2017	27,707	10	N/A	7,800	2026	Information Technology
00010027	2018	FORD	FORD F-150 4X4	2018	32,368	10	N/A	12,000	2026	Information Technology
00010090	2018	FORD	FORD EXPLORER	2018	26,245	10	N/A	7,800	2026	Information Technology
00010095	2018	FORD	FORD TRANSIT VAN	2018	23,412	10	N/A	7,800	2026	Information Technology
00010096	2018	FORD	FORD TRANSIT VAN	2018	23,412	10	N/A	7,800	2026	Information Technology
00010609	2019	FORD	FORD F-150 4X4 EXT	2019	24,618	10	N/A	12,000	2026	Information Technology
00010036	2018	FORD	FORD F-150 4X4	2018	30,350	10	N/A	12,000	2026	Land Management
00010605	2019	FORD	FORD F-150 4X4	2019	24,053	10	N/A	12,000	2026	Parks & Recreation
00010606	2019	FORD	FORD F-150 4X4	2019	24,053	10	N/A	12,000	2026	Parks & Recreation
00010607	2019	FORD	FORD F-150 4X4	2019	24,053	10	N/A	12,000	2026	Parks & Recreation
00010608	2019	DODGE	DODGE CARAVAN	2019	22,350	10	N/A	7,800	2026	Senior Services

Total General Fund Annual Lease Cost \$ 150,600

Other Funds Lease Replacement (FY 25-26)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Annual Lease Cost	Replacement Year	Department
00010629	2019	FORD	FORD F-150 4X4	2019	29,506	10	N/A	12,000	2026	Building
00010631	2019	FORD	FORD F-150 CREW CAB 4X4	2019	33,877	10	N/A	12,000	2026	Building
00010635	2019	FORD	FORD F-150 CREW CAB 4X4	2019	31,026	10	N/A	12,000	2026	Building
00010636	2019	FORD	FORD EXPEDITION 4X4	2019	42,828	10	N/A	7,800	2026	Building
00010612	2019	FORD	FORD F-150 4X4	2019	26,500	10	N/A	12,000	2026	Public Works

Total Other Funds Annual Lease Cost \$ 55,800

FY 26-27 Rolling Stock

General Fund Minor and Major Replacement (FY 26-27)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Department
00008210	2012	ANDERSON	12 TON GOOSENECK TRAILER	2012	11,000	15	Minor	16,000	2027	Facilities
00009684	2017	KAWASKI	ATV MULE	2017	15,000	10	Minor	19,500	2027	Land Management
00009694	2017	TORO	48" MOWER	2017	7,700	10	Minor	10,000	2027	Parks & Recreation
00009695	2017	TORO	48" MOWER	2017	7,700	10	Minor	10,000	2027	Parks & Recreation
00009712	2017	TORO	WORKMAN ATV	2017	12,500	10	Minor	16,500	2027	Parks & Recreation
00009716	2017	TORO	48" MOWER	2017	7,589	10	Minor	10,000	2027	Parks & Recreation
00009717	2017	TORO	48" MOWER	2017	7,598	10	Minor	10,000	2027	Parks & Recreation
00009718	2017	TORO	48" MOWER	2017	7,589	10	Minor	10,000	2027	Parks & Recreation
00010471	2019	SCAG	TIGERCAT MOWER 48" MOWER	2019	6,888	8	Minor	8,500	2027	Parks & Recreation
00010472	2019	SCAG	TIGERCAT MOWER 48" MOWER	2019	6,888	8	Minor	8,500	2027	Parks & Recreation
00010473	2019	SCAG	TIGERCAT MOWER 48" MOWER	2019	6,888	8	Minor	8,500	2027	Parks & Recreation
00010474	2019	SCAG	TIGERCAT MOWER 48" MOWER	2019	6,888	8	Minor	8,500	2027	Parks & Recreation
00000898	2004	PIERCE	FIRE ENGINE - SPARE	2005	284,828	20	Major	650,000	2027	Fire Rescue
00000977	2008	FORD	SERVICE TRUCK WITH CRANE	2007	57,017	20	Major	150,000	2027	Fleet
00009714	2017	JACOBSEN	SPRAYER RIG	2017	37,582	10	Major	55,000	2027	Parks & Recreation
00FCT119	2018	FORD	FORD E450 FTS	2018	83,717	9	Major	109,000	2027	Transportation
00FCT120	2018	FORD	FORD E450 FTS	2018	83,717	9	Major	109,000	2027	Transportation
00FCT121	2018	FORD	FORD E450 FTS	2018	83,717	9	Major	109,000	2027	Transportation
00FCT122	2018	FORD	FORD E450 FTS	2018	83,717	8	Major	109,000	2027	Transportation

Total General Fund Replacement Cost \$ 1,427,000

Other Funds Minor and Major Replacement (FY 26-27)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Department
00009398	2017	FREIGHTLINER	DUMP TRUCK M2	2017	97,685	10	Major	235,000	2027	Public Works
00009399	2017	CATERPILLAR	CHALLENGER TRACTOR	2017	88,785	10	Major	150,000	2027	Public Works

Total Other Funds Replacement Cost \$ 385,000

FY 26-27 Rolling Stock - Continued

General Fund Lease Replacement (FY 26-27)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Annual Lease Cost	Replacement Year	Department
00010593	2019	FORD	FORD F-250 4X2	2019	29,919	10	N/A	12,000	2027	Facilities
00010641	2019	FORD	FORD F-350 4X4 UTILITY	2019	35,428	10	N/A	12,000	2027	Facilities
00010642	2019	FORD	FORD F-350 4X4 UTILITY	2019	35,428	10	N/A	12,000	2027	Facilities
00010643	2019	FORD	FORD F-350 4X4 UTILITY	2019	35,428	10	N/A	12,000	2027	Facilities
00010865	2020	FORD	FORD F-150 4X4 EXT	2020	31,261	10	N/A	12,000	2027	Fire Rescue
00010802	2020	FORD	FORD F-250 4X4	2020	28,294	10	N/A	12,000	2027	Parks & Recreation
00010803	2020	FORD	FORD F-250 4X4	2020	28,294	10	N/A	12,000	2027	Parks & Recreation
00010804	2020	FORD	FORD F-250 4X4	2020	28,294	10	N/A	12,000	2027	Parks & Recreation
00010561	2019	FORD	FORD F-150 4X4	2019	27,940	10	N/A	12,000	2027	Fire Rescue

Total General Fund Annual Lease Cost \$ 108,000

Other Funds Lease Replacement (FY 26-27)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Annual Lease Cost	Replacement Year	Department
00009978	2017	FORD	1/2 TON PICKUP F-150 4X2	2017	22,094	10	N/A	12,000	2027	Airport
00010630	2019	FORD	FORD F-150 4X4	2019	29,506	10	N/A	12,000	2027	Building
00010633	2019	FORD	FORD F-150 CREW CAB 4X4	2019	31,023	10	N/A	12,000	2027	Building
00010610	2019	FORD	FORD F-150 4X4	2019	25,909	10	N/A	12,000	2027	Code Enforcement
00010383	2020	FORD	CHEVY TAHOE	2020	38,532	10	N/A	12,000	2027	E-911
00010613	2019	FORD	FORD F-150 4X4	2019	26,500	10	N/A	12,000	2027	Public Works
00010800	2020	FORD	FORD F-250 4X4	2020	29,048	10	N/A	12,000	2027	Public Works
00010801	2020	FORD	FORD F-250 4X4	2020	29,048	10	N/A	12,000	2027	Public Works

Total Other Funds Annual Lease Cost \$ 96,000

FY 27-28 Rolling Stock

General Fund Minor and Major Replacement (FY 27-28)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Department
00008639	2013	FREEDOM	DUAL AXLE TRAILER 20'	2013	6,185	15	Minor	9,000	2028	Fire Rescue
00010655	2019	SCAG	SCAG 48" MOWER	2019	7,913	8	Minor	10,000	2028	Parks & Recreation
00010656	2019	SCAG	SCAG 48" MOWER	2019	7,913	8	Minor	10,000	2028	Parks & Recreation
00010657	2019	SCAG	SCAG 61" MOWER	2019	10,165	8	Minor	13,500	2028	Parks & Recreation
00010658	2019	SCAG	SCAG 61" MOWER	2019	10,165	8	Minor	13,500	2028	Parks & Recreation
00008180	2013	FREEDOM	ENCLOSED TRAILER 7X16	2013	3,552	15	Minor	5,500	2028	Parks & Recreation
00000778	2003	INT'L HARVESTER	TANKER 81 - RIMA RIDGE	2003	191,147	25	Major	450,000	2028	Fire Rescue
00FCT123	2019	FORD	FORD E450 FTS	2019	86,065	8	Major	115,000	2028	Transportation
00FCT124	2019	FORD	FORD E450 FTS	2019	86,065	8	Major	115,000	2028	Transportation
00FCT125	2019	FORD	FORD E450 FTS	2019	86,065	9	Major	115,000	2028	Transportation
00FCT126	2019	FORD	FORD E450 FTS	2019	86,065	9	Major	115,000	2028	Transportation

Total General Fund Replacement Cost \$ 962,500

Other Funds Minor and Major Replacement (FY 27-28)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Department
00009689	2017	CONTINENTAL	TRAILER 7X16 ENCLOSED	2017	3,803	10	Minor	5,000	2028	Tourist Development
00000904	2005	TERRA RISER	DISC HARROW MODEL EBH1626	2005	8,800	23	Minor	17,000	2028	Public Works
00000652	2001	KALYN SIEBERT	GOOSE NECK TRAILER	2001	46,067	27	Major	100,000	2028	Public Works
00008361	2008	CHALLENGER	TRACTOR MT535B	2012	50,000	16	Major	150,000	2028	Public Works
00008362	2008	CHALLENGER	TRACTOR MT535B	2012	50,000	16	Major	150,000	2028	Public Works
00008363	2008	CHALLENGER	TRACTOR MT525B SLOPE MOWER	2012	65,000	16	Major	165,000	2028	Public Works
00009626	2018	FREIGHTLINER	DUMP TRUCK M2	2018	97,685	10	Major	240,000	2028	Public Works
00000785	2003	CATERPILLAR	950G LOADER	2003	135,000	25	Major	280,000	2028	Public Works

Total Other Funds Replacement Cost \$ 1,107,000

FY 27-28 Rolling Stock - Continued

General Fund Lease Replacement (FY 27-28)

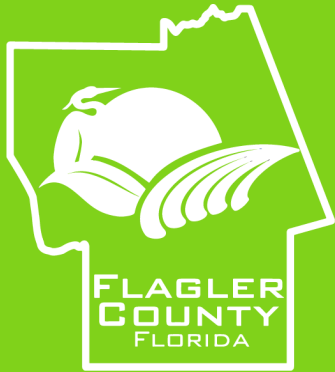
Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Annual Lease Cost	Replacement Year	Department
00010871	2022	FORD	TRANSIT VAN 15 PASS	2022	34,906	10	N/A	12,000	2028	Ag Extension
00011010	2022	FORD	FORD EXPLORER AWD	2022	32,838	10	N/A	7,800	2028	Fire Rescue
00011062	2022	FORD	FORD F-150 4x4 S-CAB	2022	34741	10	N/A	12,000	2028	Emergency Management
00011020	2022	FORD	FORD F-150 4x4	2021	27338	10	N/A	12,000	2028	Engineering
00010968	2020	FORD	FORD F-250 4X4 ULT	2020	36064	10	N/A	12,000	2028	Facilities
00011019	2022	FORD	FORD EXPLORER AWD	2021	32893	10	N/A	7,800	2028	Facilities
00011023	2022	FORD	FORD F-150 4x4	2022	27089	10	N/A	12,000	2028	Parks & Recreation

Total General Fund Annual Lease Cost \$ 75,600

Other Funds Lease Replacement (FY 27-28)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Annual Lease Cost	Replacement Year	Department
00011043	2022	FORD	F-150 EXT CAB 4X4	2022	38000	10		12,000	2028	Building

Total Other Funds Annual Lease Cost \$ 12,000



SECTION 7

ENTERPRISE & INTERNAL SERVICE FUNDS

Proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises and to account for the financing of services provided by one department or agency to other departments or agencies of the governmental unit.

Section 7 - Enterprise and Internal Service Funds - Appropriation Summary

Department	Adopted FY 22-23	Adopted FY 23-24	% Change	Positions FY 22-23	Positions FY 23-24
Enterprise Funds:					
Airport (Fund 1401)	4,367,953	3,785,430	-13.34%	7.00	8.00
Solid Waste - Landfills (Fund 1402)	155,507	150,142	-3.45%	2.50	1.00
Residential Solid Waste Collection (Fund 1405)	3,641,088	3,746,328	2.89%	1.75	1.00
Old Kings Road Landfill (Fund 1408)	446,524	360,453	-19.28%	0.00	0.50
Const. & Demo. Debris Landfill (Fund 1409)	933,245	845,308	-9.42%	0.00	0.50
Bunnell Landfill (Fund 1410)	267,685	268,465	0.29%	0.00	0.00
Total Enterprise Funds	9,812,002	9,156,126	-6.68%	11.25	11.00
Internal Service Funds:					
Health Insurance (Fund 1501)	13,385,653	10,826,281	-19.12%	0.70	0.70
Risk (Fund 1502)	-	250,000	100.00%	0.00	0.00
Total Internal Service Funds	13,385,653	11,076,281	-17.25%	0.70	0.70
Total Enterprise and Internal Service Funds	23,197,655	20,232,407	-12.78%	11.95	11.70

Airport - Summary

Enterprise Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Revenues						
Licenses & Permits	0	0	1,500	1,500	0	
Intergovernmental Revenue	8,800,820	856,693	0	0	0	
Charges for Service	2,408,534	3,160,537	2,909,453	3,183,750	274,297	
Misc Revenues	51,652	53,896	48,959	55,793	6,834	
Cash Carry Forward	0	0	1,408,041	544,387	(863,654)	
Total Revenues	11,261,006	4,071,126	4,367,953	3,785,430	(582,523)	Overall Revenue Increase/Decrease: -13.34%
Expenses						
Personnel	538,985	638,790	660,274	749,217	88,943	
Operating	9,774,354	2,505,653	1,651,910	1,889,954	238,044	
Capital	18,805	0	30,000	61,500	31,500	
Debt Service	561,905	563,980	701,400	623,054	(78,346)	
Reserves	0	0	1,324,369	461,705	(862,664)	
Total Expenses	10,894,049	3,708,423	4,367,953	3,785,430	(582,523)	Overall Expense Increase/Decrease: -13.34%
Revenues vs. Expenses	366,957	362,703	0	0	0	



 Airport
 8.0 FTE

Airport Fund

Enterprise Fund

Fund 1401		Actual	Actual	Adopted	Adopted	Changes	
Div. 4100	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
329006	Business Operating Permit	0	0	1,500	1,500	0	
344102	Ramp Parking / Tie Down Rent	20,450	24,239	19,000	21,000	2,000	
344103	Sale of Aviation Fuel	300,273	540,133	625,000	560,000	(65,000)	100,000 @ \$5.60 - Cost Per Gallon Decrease
344104	Sale of Oil	2,835	2,327	4,000	4,000	0	
344105	Land Leases/Rentals	43,797	51,857	42,582	54,832	12,250	Land Leases
334106	Sale of Jet Fuel	545,784	920,634	696,000	880,000	184,000	160,000 @ \$5.50
344107	T-Hangar Rent	217,856	218,945	217,020	377,670	160,650	New Hangars Beginning Jan 2024
344108	Airport User Fees	19,810	25,075	12,000	13,000	1,000	
344109	Lease Parking 6.0%	50,833	112,800	46,800	28,800	(18,000)	Lease Parking
344110	Utilities Reimbursement	37,513	53,147	32,400	33,600	1,200	Avg Water Reimbursement \$2,800/month
344111	Building Maintenance	4,225	3,900	3,900	3,900	0	
344112	Custodial Service	3,000	0	0	0	0	
344113	Pest Control (CAM)	300	300	300	0	(300)	
344114	Space Use Agreement Rent 6.0%	959,682	1,016,700	1,019,474	1,017,193	(2,281)	
344116	Property Association Fees	5,842	5,842	5,842	5,842	0	
344117	CAM - Triangle Air Bus Pk	60,834	63,447	64,106	73,183	9,077	
344118	CAM Airport Corp Ctr	24,751	26,241	27,000	12,294	(14,706)	Health Dept Moving in July
344119	Space Use Agreement Rent 7.0%	110,529	94,610	93,529	98,061	4,532	
344120	Overnight Vehicle Parking 7.0%	220	340	500	375	(125)	
344121	Airport Spc Rent	0	1,256	0	0	0	
361100	Interest	3,584	3,874	0	5,000	5,000	
362009	Cell Tower Lease	46,327	45,712	46,959	49,293	2,334	
369911	Miscellaneous	1,571	4,246	1,500	1,500	0	
369901	Miscellaneous - Taxable Items	170	64	500	0	(500)	
393003	Accident Damage to Property	0	20,944	0	0	0	
399000	Cash Carry Forward	0	0	1,408,041	544,387	(863,654)	Overall Revenue Increase/Decrease:
Total Revenues		2,460,186	3,236,633	4,367,953	3,785,430	(582,523)	-13.34%
Expenses							
542- Airports							
512000	Regular Salaries	360,429	415,894	426,568	460,262	33,694	8.0 FTE with 5.3% COLA
513000	Other Salaries and Wages	0	0	0	11,034	11,034	On-Call Airport Attendant
514000	Overtime	13,176	14,518	10,000	15,000	5,000	
52XXXX	Employee Benefits	165,380	208,378	223,706	262,921	39,215	
Total Personnel Expenses		538,985	638,790	660,274	749,217	88,943	

Airport Fund

Enterprise Fund

Fund 1401		Actual	Actual	Adopted	Adopted	Changes	
Div. 4100	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+/(-)	Comments
Expenses (continued)							
531000	Professional Services	5,353	6,623	15,000	10,000	(5,000)	Legal Fees, Surveys, Environmental Studies
534006	Other Contracted Services	38,485	44,260	54,830	61,039	6,209	Landscaping, Pest Control, Alarm Monitoring, Weather Services
534010	Government Services	139	24,366	30,000	30,000	0	
540000	Travel Expense	2,470	4,861	12,800	12,800	0	
541001	Communications Devices and Accessories	0	862	0	1,000	1,000	
541002	Communications Recurring	6,749	8,170	7,272	8,710	1,438	Radio User Fees
541003	Communications Install/Repair	0	0	500	500	0	
542000	Postage Expense	85	197	300	300	0	
543000	Utilities Expense	103,506	110,130	89,400	127,800	38,400	Rate Increase
544000	Rentals & Leases	5,989	25,142	21,275	29,047	7,772	Fuel Truck Rentals & Rolling Stock Vehicle
545001	General Liability Insurance	4,725	5,434	6,000	6,300	300	
545003	Vehicle Insurance	2,046	2,260	2,400	2,780	380	
545004	Property/Casualty Insurance	70,009	77,306	113,000	190,955	77,955	Corporate Center & Triangle Air Prem.
546001	Building/Equipment Repairs	85,186	119,370	82,000	83,000	1,000	
546003	Vehicle Repair	7,652	5,548	5,600	5,600	0	
546004	Maintenance Agreements	6,193	8,087	9,611	11,886	2,275	
546006	Small Tools & Equipment	462	4,468	2,500	2,500	0	
547000	Printing & Binding	0	96	200	1,000	800	Printing for Event Flyers, Passes, and Posters
549005	Promotional Activities	3,510	1,930	26,540	26,175	(365)	Freedom Fest & Promo Items
549000	Other Current Charges	30,068	39,435	30,000	30,000	0	Credit Card Processing Fees
549004	Advertising	0	135	1,000	1,000	0	
549005	Bank Analysis Fees	1,272	1,400	3,000	3,000	0	
551000	Office Supplies	588	993	1,000	1,000	0	
551001	Office Equipment	595	10,481	16,500	16,500	0	
552001	Gas, Oil, & Lubricants	7,580	11,850	10,000	11,800	1,800	
552002	Other Operating Expenses	13,027	10,118	12,000	12,700	700	Freedom Fest Meals, Supplies for Pilots Lounge
552003	Aviation Oil & Jet Fuel (Avgas)	240,832	445,484	550,000	475,000	(75,000)	Offset by Revenue
552004	Jet Fuel (Jet A)	351,132	622,812	540,000	720,000	180,000	Offset by Revenue
552005	Clothing & Wearing Apparel	762	0	1,000	1,000	0	
552006	Data Processing Software	0	507	2,620	1,000	(1,620)	
554001	Publications/Memberships	1,967	1,807	3,477	3,477	0	
555002	Conference/Seminar Registration	845	1,035	2,085	2,085	0	
Total Operating Expenses		991,227	1,595,168	1,651,910	1,889,954	238,044	
562000	Capital Outlay/Buildings	0	0	20,000	34,500	14,500	A/C Replacement New Way Church & Corporate Center
564000	Equipment	18,805	0	10,000	27,000	17,000	Runway Light Repairs & Rolling Stock Scag Mower
Total Capital Expenses		18,805	0	30,000	61,500	31,500	
571002	Principal	420,961	438,434	592,115	523,637	(68,478)	
572002	Interest	140,944	125,546	109,285	99,417	(9,868)	
Total Debt Expenses		561,905	563,980	701,400	623,054	(78,346)	
Total Expenses		2,110,922	2,797,938	3,043,584	3,323,725	280,141	

Airport Fund - Projects & Reserves

Enterprise Fund

Fund 1401		Actual	Actual	Adopted	Adopted	Changes	
Div. 82XX	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
331410	Wildlife Hazz/Master Plan	6,978	0	0	0	0	
331410	Runway 06-24 Rehab Const	6,592,956	105,597	0	0	0	
331410	FAA Coronavirus Relief	57,162	59,000	0	0	0	
334410	Design of T-Hangars	109,080	7,920	0	0	0	
334410	Construction of T-Hangars	0	493,256	0	0	0	
334410	Runway 06-24 Rehab Design	1,945,787	0	0	0	0	
334410	Air Traffic Control Tower Equipment	18,340	9,460	0	0	0	
334410	Sanitary Swr Lift Station Reh	50,000	0	0	0	0	
334410	Taxiway A Rehab	0	181,460	0	0	0	
334420	General Aviation Term Fac Proj	20,517	0	0	0	0	
	Total Grant Revenue	8,800,820	856,693	0	0	0	
Expenses							
XXX000	Air Traffic Ctrl Tow Eqp	18,340	9,460	0	0	0	
546001	Sanitary Swr Lift Station Reh	50,000	0	0	0	0	
XXXXXX	FAA Coronavirus Relief	34,197	59,000	0	0	0	
563000	FDOT Design of T-Hangars	109,080	7,920	0	0	0	
563000	T-Hangar Construction	0	547,048	0	0	0	
563000	General Aviation Term Fac Proj	25,647	0	0	0	0	
531000	FAA Wildlife Haz/Mst Pln Std	7,120	0	0	0	0	
563000	Taxiway A Rehab	0	181,460	0	0	0	
563XXX	Runway 06-24 Rehab Design	8,538,743	105,597	0	0	0	
	Total Grant Expenses	8,783,127	910,485	0	0	0	
598010	Reserve for Contingency	0	0	932,899	50,519	(882,380)	
598030	Personnel Services Reserve	0	0	10,000	10,000	0	
598040	Reserve - CAM	0	0	381,470	401,186	19,716	
	Total Reserves	0	0	1,324,369	461,705	(862,664)	
Total Fund Revenues		11,261,006	4,093,326	4,367,953	3,785,430	(582,523)	
Total Fund Expenses		10,894,049	3,708,423	4,367,953	3,785,430	(582,523)	Overall Expense Increase/Decrease: -13.34%

Amortization Schedule

Debt: Flagler County, Florida Taxable Airport Revenue Note, Series 2015
Amount: \$2,595,932
Rate: 3.47%
Lender: Ameris Bank
Length: 14 Years
Remaining: 7 Years Remaining as of FY 2024

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	120,590
2018	10/01/17	38,000	21,869	59,869			
	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	241,481
	10/01/18	40,000	20,516	60,516			
2019	01/01/19	40,000	20,169	60,169			
	04/01/19	40,000	19,822	59,822			
	07/01/19	41,000	19,475	60,475	161,000	79,981	240,981
	10/01/19	41,000	19,119	60,119			
2020	01/01/20	41,000	18,763	59,763			
	04/01/20	44,000	18,408	62,408			
	07/01/20	43,000	18,026	61,026	169,000	74,316	243,316
	10/01/20	43,000	17,653	60,653			
2021	01/01/21	43,000	17,280	60,280			
	04/01/21	44,000	16,907	60,907			
	07/01/21	45,000	16,525	61,525	175,000	68,365	243,365
	10/01/21	45,000	16,135	61,135			
2022	01/01/22	45,000	15,745	60,745			
	04/01/22	45,000	15,354	60,354			
	07/01/22	46,000	14,964	60,964	181,000	62,197	243,197
	10/01/22	46,000	14,565	60,565			
2023	01/01/23	46,000	14,166	60,166			
	04/01/23	49,000	13,767	62,767			
	07/01/23	48,000	13,342	61,342	189,000	55,839	244,839
	10/01/23	48,000	12,925	60,925			
2024	01/01/24	48,000	12,509	60,509			
	04/01/24	51,000	12,092	63,092			
	07/01/24	51,000	11,650	62,650	198,000	49,176	247,176

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Amortization Schedule

Debt: Flagler County, Florida Taxable Airport Revenue Note, Series 2015
Amount: \$2,595,932
Rate: 3.47%
Lender: Ameris Bank
Length: 14 Years
Remaining: 7 Years Remaining as of FY 2024

Fiscal Year	Date	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
					Principal	Interest	Total
	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			
2025	07/01/25	53,000	9,889	62,889	205,000	42,210	247,210
	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			
2026	07/01/26	54,000	8,058	62,058	212,000	34,993	246,993
	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			
2027	07/01/27	56,000	6,159	62,159	221,000	27,523	248,523
	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			
2028	07/01/28	60,000	4,189	64,189	231,000	19,751	250,751
	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			
2029	07/01/29	62,000	2,133	64,133	239,000	11,605	250,605
	10/01/29	61,000	1,596	62,596			
	01/01/30	61,000	1,066	62,066			
2030	04/01/30	61,932	537	62,469	183,932	3,199	187,131
Totals:					2,595,932	660,228	3,256,160

Amortization Schedule

Debt: Flagler County, Florida Taxable Airport Revenue Note, Series 2015B
Amount: \$2,211,000
Rate: 3.47%
Lender: Ameris Bank
Length: 13 Years
Remaining: 7 Years Remaining as of FY 2024

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

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
Lender: Bank of America
Length: 20 Years
Remaining: 0 Years Remaining as of FY 2024

Fiscal Year	Principal Payment	Interest Payment	Total P&I	Payments 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	110,487
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	111,211
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	111,217
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	111,378
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	111,378
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	111,382
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	111,643
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	111,127

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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
Lender: Bank of America
Length: 20 Years
Remaining: 0 Years Remaining as of FY 2024

Fiscal Year	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
				Principal	Interest	Total
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	111,380
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	111,378
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	111,378
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	111,557
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	111,299
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	111,312
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	111,379
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	111,379

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Amortization Schedule

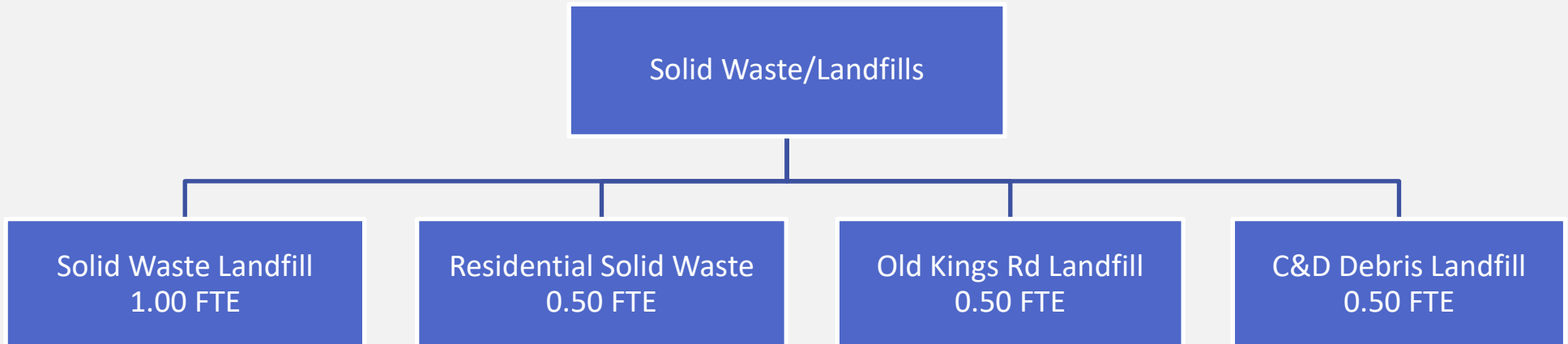
Debt: Flagler FL County of USD 3.5M DEC03 - Airport CAPT, ES Hangar & Grant Matches
Amount: \$1,440,626
Rate: Fixed Floating Fate: 30-day LIB Reuters 2 Bus Day Fwd
Lender: Bank of America
Length: 20 Years
Remaining: 0 Years Remaining as of FY 2024

Fiscal Year	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
				Principal	Interest	Total
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	111,385
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	111,425
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	111,369
2024	27,637	204	27,841	27,637	204	27,841
Totals:				1,440,626	702,278	2,142,904

Solid Waste/Landfills - Summary

Enterprise Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes + / (-)	Comments
Revenues						
Other Taxes - Franchise Fees	170,412	180,137	192,553	0	(192,553)	
Charges for Service	1,841,618	1,759,597	2,382,416	3,574,561	1,192,145	
Misc Revenues - Interest	13,360	9,895	7,350	8,000	650	
Interfund Transfer	1,700,000	0	0	137,473	137,473	
Excess Fees	7,709	9,186	8,000	8,000	0	
Cash Carry Forward	0	0	2,853,730	1,642,662	(1,211,068)	Overall Revenue Increase/Decrease:
Total Revenues	3,733,099	1,958,815	5,444,049	5,370,696	(73,353)	-1.35%
Expenses						
Solid Waste (Landfill) - Personnel	153,774	125,272	73,987	79,889	5,902	
Solid Waste (Landfill) - Operating	63,130	53,753	81,520	70,253	(11,267)	
Residential Solid Waste - Personnel	79,041	11,155	76,587	40,142	(36,445)	
Residential Solid Waste - Operating	1,763,310	2,122,777	2,839,663	3,272,848	433,185	
Residential Solid Waste - Reserves	0	0	724,838	433,338	(291,500)	
Old Kings Road Landfill (Fund 1408)	20,389	9,032	446,524	360,453	(86,071)	
Const. & Demo. Debris Landfill (Fund 1409)	22,439	22,742	933,245	845,308	(87,937)	
Bunnell Landfill (Fund 1410)	0	0	267,685	268,465	780	
Utilities	1,606,570	0	0	0	0	Overall Expense Increase/Decrease:
Total Expenses	2,102,083	2,344,730	5,444,049	5,370,696	(73,353)	-1.35%
Revenues vs. Expenses	1,631,016	(385,915)	0	0	0	



General Services - Solid Waste (Landfills)

Enterprise Fund

Fund 1402		Actual	Actual	Adopted	Adopted	Changes	
Div. 1460	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
343405	Recycling Fees	1,659	696	1,000	1,000	0	
361100	Interest	1,079	1,270	0	500	500	
381000	Interfund Transfer	0	0	0	137,473	137,473	
399000	Cash Carry Forward	0	0	154,507	11,169	(143,338)	
Total Fund Revenues		2,738	1,966	155,507	150,142	(5,365)	Overall Revenue Increase/Decrease: -3.45%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	110,788	84,447	49,109	51,708	2,599	1.0 FTE with 5.3% COLA
514000	Overtime	0	413	375	375	0	
52XXXX	Employee Benefits	42,986	40,412	24,503	27,806	3,303	
Total Personnel Expenses		153,774	125,272	73,987	79,889	5,902	
531000	Professional Services	157	124	2,078	150	(1,928)	
534006	Other Contracted Services	51,072	40,882	63,862	56,833	(7,029)	Hazmat Pick Ups, Aquatic Vegetation, & Janitorial
541002	Communications Recurring	1,275	1,454	1,585	1,585	0	
541003	Communications Install/Repair	0	0	100	0	(100)	
542000	Postage Expense	236	5	100	0	(100)	
543000	Utilities Expense	2,239	2,585	2,300	3,200	900	Based on Actuals
544000	Rentals & Leases	705	464	1,000	480	(520)	Uniforms
545003	Vehicle Insurance	247	273	445	310	(135)	Based on Insurance Estimate
545004	Property/Casualty Insurance	1,261	1,392	1,500	1,500	0	
546001	Building/Equipment Repairs	312	37	1,500	1,500	0	
546003	Vehicle Repair	1,934	616	2,000	2,000	0	
546004	Maintenance Agreements	229	138	250	180	(70)	Copier
546006	Small Tools & Equip	438	0	100	0	(100)	
549005	Bank Analysis Fees	582	632	700	610	(90)	
551000	Office Supplies	206	25	200	200	0	
551001	Office Equipment	33	0	0	0	0	
552001	Gas, Oil, & Lubricants	1,194	1,137	1,800	1,165	(635)	Based on Actuals
552002	Other Operating Expenses	1,010	3,990	2,000	540	(1,460)	
Total Operating Expenses		63,130	53,753	81,520	70,253	(11,267)	
Total Fund Expenses		216,904	179,025	155,507	150,142	(5,365)	Overall Expense Increase/Decrease: -3.45%

General Services - Residential Solid Waste

Enterprise Fund

Fund 1405		Actual	Actual	Adopted	Adopted	Changes	
Div. 1462	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
386702	Solid Waste Franchise Fees	170,412	180,137	192,553	0	(192,553)	Moved to General Fund
343401	Solid Waste Collection Charges (billed)	21,647	31,022	40,000	45,000	5,000	
343402	Recycling Fees	21,495	22,298	31,416	0	(31,416)	
343403	Solid Waste Collection Charges	1,679,970	1,705,582	2,310,000	3,528,561	1,218,561	\$428.90 per Residential Unit
361100	Interest	2,142	4,561	5,000	5,000	0	
386702	Tax Collector Excess Fees	7,709	9,186	8,000	8,000	0	
399000	Cash Carry Forward	0	0	1,054,119	159,767	(894,352)	
	Total Fund Revenues	1,903,375	1,952,786	3,641,088	3,746,328	105,240	Overall Revenues Increase/Decrease: 2.89%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	55,952	12,659	53,321	27,092	(26,229)	0.50 FTE with 5.3% COLA & Reorganization
514000	Overtime	1,875	25	750	750	0	
52XXXX	Employee Benefits	21,214	(1,529)	22,516	12,300	(10,216)	
	Total Personnel Expenses	79,041	11,155	76,587	40,142	(36,445)	
531000	Professional Services	388	511	800	800	0	
534006	Other Contracted Services	1,704,124	2,069,159	2,750,748	3,188,381	437,633	Increased Customers & Increased Contract
534008	Collection Fees - Tax Collector	33,599	34,112	56,665	59,067	2,402	
534009	Property Appraiser Fees	11,393	11,604	13,800	13,800	0	
542000	Postage Expense	161	199	500	500	0	
544000	Rentals and Leases	700	0	0	0	0	
546004	Maintenance Agreements	6,841	0	6,850	0	(6,850)	Software Charged to IT
549005	Bank Analysis Fees	183	276	300	300	0	
549008	Write Offs	5,898	6,891	10,000	10,000	0	
551001	Office Equipment	23	25	0	0	0	
	Total Operating Expenses	1,763,310	2,122,777	2,839,663	3,272,848	433,185	
598020	Designated for Future Use	0	0	724,838	433,338	(291,500)	
	Total Reserves	0	0	724,838	433,338	(291,500)	
	Total Fund Expenses	1,842,351	2,133,932	3,641,088	3,746,328	105,240	Overall Expense Increase/Decrease: 2.89%

Old Kings Road Landfill

Enterprise Fund

Fund 1408		Actual	Actual	Adopted	Adopted	Changes	
Div. 1461	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	593	1,151	750	800	50	
399000	Cash Carry Forward	0	0	445,774	359,653	(86,121)	Overall Revenue Increase/Decrease:
Total Fund Revenues		593	1,151	446,524	360,453	(86,071)	-23.88%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	0	0	24,554	25,854	1,300	0.50 FTE - Split From C&D Landfill Fund & Solid Waste Fund
514000	Overtime	0	0	188	188	0	
52XXXX	Employee Benefits	0	0	12,251	13,471	1,220	
Total Personnel Expenses		0	0	36,993	39,513	2,520	
531000	Professional Services	20,300	8,890	50,000	50,000	0	
549005	Bank Analysis Fees	89	142	50	100	50	
Total Operating Expenditures		20,389	9,032	50,050	50,100	50	
598064	Reserves	0	0	359,481	270,840	(88,641)	
Total Reserves		0	0	359,481	270,840	(88,641)	
Total Fund Expenses		20,389	9,032	446,524	360,453	(86,071)	Overall Expense Increase/Decrease: -23.88%

Construction & Demolition Debris Landfill

Enterprise Fund

Fund 1409		Actual	Actual	Adopted	Adopted	Changes	
Div. 1461	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	1,084	2,196	1,200	1,200	0	
399000	Cash Carry Forward	0	0	932,045	844,108	(87,937)	Overall Revenue Increase/Decrease:
Total Fund Revenues		1,084	2,196	933,245	845,308	(87,937)	-10.40%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	0	0	24,554	25,854	1,300	0.50 FTE - Split From O.K. Landfill Fund & Solid Waste Fund
514000	Overtime	0	0	188	188	0	
52XXXX	Employee Benefits	0	0	12,251	13,471	1,220	
Total Personnel Expenses		0	0	36,993	39,513	2,520	
531000	Professional Services	22,350	22,600	40,000	40,000	0	
549005	Bank Analysis Fees	89	142	100	100	0	
Total Operating Expenditures		22,439	22,742	40,100	40,100	0	
598064	Reserves	0	0	856,152	765,695	(90,457)	
Total Reserves		0	0	856,152	765,695	(90,457)	
Total Fund Expenses		22,439	22,742	933,245	845,308	(87,937)	Overall Expense Increase/Decrease: -10.40%

Fund 1410		Actual	Actual	Adopted	Adopted	Changes	
Div. 1461	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest	361	717	400	500	100	
399000	Cash Carry Forward	0	0	267,285	267,965	680	
Total Fund Revenues		361	717	267,685	268,465	780	Overall Revenue Increase/Decrease: 0.29%
Expenses							
534- Garbage/Solid Waste Control Services							
531000	Professional Services	0	0	0	1,500	1,500	PFM Fees
Total Operating Expenditures		0	0	0	1,500	1,500	
598064	Reserves	0	0	267,685	266,965	(720)	
Total Reserves		0	0	267,685	266,965	(720)	
Total Fund Expenses		0	0	267,685	268,465	780	Overall Expense Increase/Decrease: 0.29%

Flagler County Utilities - Beverly Beach/Eagle Lakes

Enterprise Fund

Fund 1404 Summary	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Revenues							
	Charges for Services	116,847	0	0	0	0	
	Interest and Other Earnings	(178)	0	0	0	0	
	Special Assessments/Impact Fees	8,279	0	0	0	0	
	Interfund Transfer	1,700,000	0	0	0	0	
	Total Fund Revenues	1,824,948	0	0	0	0	
Expenses							
	Personnel Services	(2,702)	0	0	0	0	
	Operating Expenditures	381,514	0	0	0	0	
	Debt Service	30,306	0	0	0	0	
	Grants & Aids	828,820	0	0	0	0	
	Total Fund Expenses	1,237,938	0	0	0	0	

Flagler County Utilities - Plantation Bay

Enterprise Fund

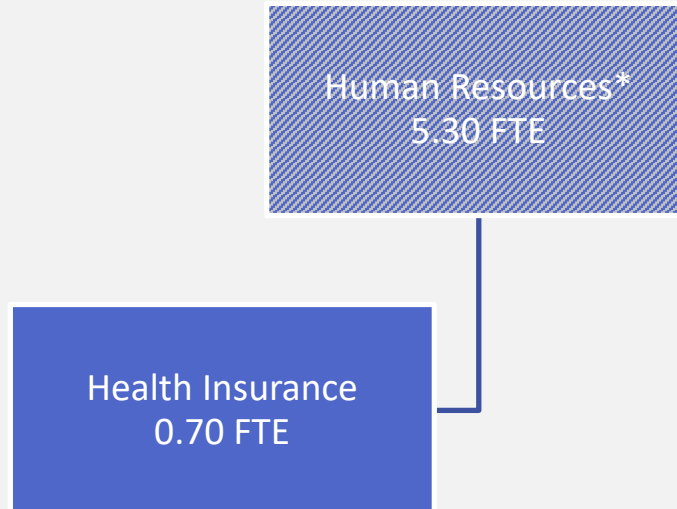
Fund 1407 Summary	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/(-)	Comments
Revenues							
	Charges for Services	230,301	0	0	0	0	
	Interest and Other Earnings	(3,914)	0	0	0	0	
	Special Assessments/Impact Fees/Misc	217,345	0	0	0	0	
	Total Fund Revenues	443,732	0	0	0	0	
Expenses							
	Personnel Services	(19,767)	0	0	0	0	
	Operating Expenditures	266,899	0	0	0	0	
	Debt Service	121,500	0	0	0	0	
	Total Fund Expenses	368,632	0	0	0	0	

Description: Flagler County BOCC divested themselves of both the Beverly Beach (Fund 1404) and Plantation Bay (Fund 1407) Utilities in December of 2020. Data on this page is presented and summarized for historical purposes only.

Health Insurance Fund - Summary

Internal Service Fund

Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues						
Interest	6,998	9,887	8,000	15,000	7,000	
Contributions	9,968,370	10,234,531	8,289,830	9,374,771	1,084,941	
Interfund Transfer	711,019	0	0	0	0	
Miscellaneous & Special Revenue	197	830	500	0	(500)	
Cash Carry Forward	0	0	2,527,951	1,615,412	(912,539)	
Total Revenues	10,686,584	10,245,248	10,826,281	11,005,183	178,902	Overall Revenue Increase/Decrease: 1.65%
Expenses						
Personnel	53,251	54,969	66,531	71,713	5,182	
Health Insurance Expenditures	10,104,452	10,247,160	7,334,000	7,391,152	57,152	
Health Clinic Expenditures	850,256	875,793	882,500	1,007,006	124,506	
Reserves	0	0	2,543,250	2,535,312	(7,938)	
Total Expenses	11,007,959	11,177,922	10,826,281	11,005,183	178,902	Overall Expense Increase/Decrease: 1.65%
Revenues vs. Expenses	(321,375)	(932,674)	0	0	0	



* Human Resources is included in Section 3, not a part of the Health Insurance Fund.

Health Insurance Fund

Internal Service Fund

Fund 1501		Actual	Actual	Adopted	Adopted	Changes	
Div. 0205	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+ / (-)	Comments
Revenues							
361100	Interest - MMIA & Investments	6,998	9,887	8,000	15,000	7,000	
369101	BOCC Premium Contribution	3,907,899	3,242,690	4,746,000	5,580,805	834,805	Premium Contribution - \$13,645
369102	Clerk of Court Premium Contribution	608,287	538,904	711,900	845,990	134,090	
369103	Sheriff Premium Contribution	3,678,571	3,249,323	0	0	0	FCSO No Longer Participating in Group Plan
369104	Supervisor of Elections Premium Contribution	121,284	104,727	118,650	136,450	17,800	
369105	Tax Collector Premium Contribution	519,478	432,799	510,195	586,735	76,540	
369106	Property Appraiser Premium Contribution	318,060	280,921	344,085	395,705	51,620	
369107	Retired Employees Premium Contribution	258,516	315,804	300,000	250,000	(50,000)	
369108	Cobra Premium Contribution	30,912	12,799	50,000	15,000	(35,000)	
369109	Pharmacy Rebate	440,363	566,505	365,000	365,000	0	
369111	BCBS Incentives	85,000	0	40,000	50,000	10,000	
369112	BCC Employee Portion	0	717,641	836,000	839,885	3,885	New Accounts to Separate Employee Portion
369113	Clerk Employee Portion	0	104,681	120,000	125,580	5,580	
369114	Sheriff Employee Portion	0	501,942	0	0	0	
369115	SOE Employee Portion	0	19,115	21,000	16,100	(4,900)	
369116	Tax Collector Employee Portion	0	87,371	87,000	96,600	9,600	
369117	Property Appraiser Employee Portion	0	59,307	40,000	70,921	30,921	Based on Actuals
369911	Miscellaneous	0	0	500	0	(500)	
381000	Interfund Transfer	711,019	0	0	0	0	
393002	Insurance Recovery	197	830	0	0	0	
399000	Cash Carry Forward	0	0	2,527,951	1,615,412	(912,539)	Overall Revenue Increase/Decrease:
Total Fund Revenues		10,686,584	10,245,248	10,826,281	11,005,183	178,902	1.65%
Expenses							
513- Financial and Administrative							
512000	Regular Salaries	41,872	43,815	48,630	51,208	2,578	0.70 FTE with 5.3% COLA
520000	Pension Expense/Other Pst Emp Benefits	(3,144)	(4,288)	0	0	0	
52XXXX	Employee Benefits	14,523	15,442	17,901	20,505	2,604	
Total Personnel Expenses		53,251	54,969	66,531	71,713	5,182	

Health Insurance Fund

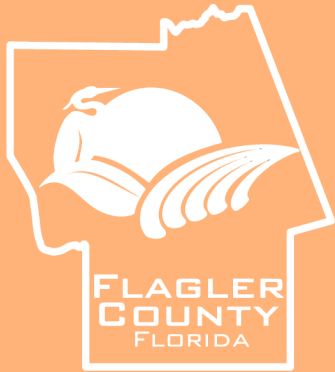
Internal Service Fund

Fund 1501		Actual	Actual	Adopted	Adopted	Changes	
Div. 49XX	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	+/(-)	Comments
Expenses (continued)							
590 - Other Non-Operating							
531000	Professional Services	960	899	2,500	2,500	0	
549005	Bank Analysis Fees	2,428	794	2,500	2,500	0	
531000	Professional Services	0	12,000	20,000	20,000	0	Actuary
534006	Other Contracted Services	0	0	5,000	0	(5,000)	
549004	Advertising	0	0	0	2,500	2,500	
549007	PHA Incentives	59,095	59,173	78,000	65,000	(13,000)	Estimated Maximum Wellness Incentives
599003	Insurance - Admin Fees	581,173	609,154	580,000	372,000	(208,000)	
599004	Life Insurance Premiums	21,143	13,293	25,000	19,800	(5,200)	
599005	Stop Loss Premiums	1,363,930	1,403,595	1,700,000	880,000	(820,000)	Based on Actuals, Includes 10% Fee for Plan Admin
599006	Flex Administrative Fees	22,273	23,650	30,000	20,000	(10,000)	
599007	Claims - Health Insurance	7,830,502	8,286,646	4,800,000	5,900,000	1,100,000	Based on Actuals
599008	Reinsurance Claims	211,265	(176,644)	0	0	0	
599009	Vision Premiums	857	828	76,000	75,000	(1,000)	
599010	Affordable Care Act - Medical Hth Cr Fees	10,826	13,773	15,000	31,852	16,852	Based on Actuals
Total Health Insurance Expenses		10,104,452	10,247,160	7,334,000	7,391,152	57,152	
Expenses - Health Clinic							
541002	Communications Recurring	0	0	300	1,140	840	
541002	Rentals & Leases	4,785	1,223	1,350	1,380	30	Dex Copier
545004	Property/Casualty Insurance	908	1,003	1,100	0	(1,100)	
546004	Maintenance Agreements	582	707	1,750	1,950	200	Toshiba Copier, Audiometer, Breathalyzer Maintenance
546006	Small tools & Equipt	4,527	0	0	0	0	
551000	Office Supplies	1,201	869	2,000	6,800	4,800	
551001	Office Equipment	2,372	4,604	4,000	2,000	(2,000)	
552002	Other Operating	6,025	8,237	10,000	10,000	0	
534006	Other Contracted Services	822,158	851,985	855,000	817,972	(37,028)	Moved to Emplpyee Clinic Medication
552008	Health Clinic Medications	7,698	7,165	7,000	165,764	158,764	Previously in Clinic
Total Health Clinic Expenses		850,256	875,793	882,500	1,007,006	124,506	
598020	Reserve - Future Use	0	0	2,543,250	2,535,312	(7,938)	
Total Reserves		0	0	2,543,250	2,535,312	(7,938)	
Total Fund Expenses						118,902	1.65%
						Overall Expense Increase/Decrease:	

Risk Fund

Internal Service Fund

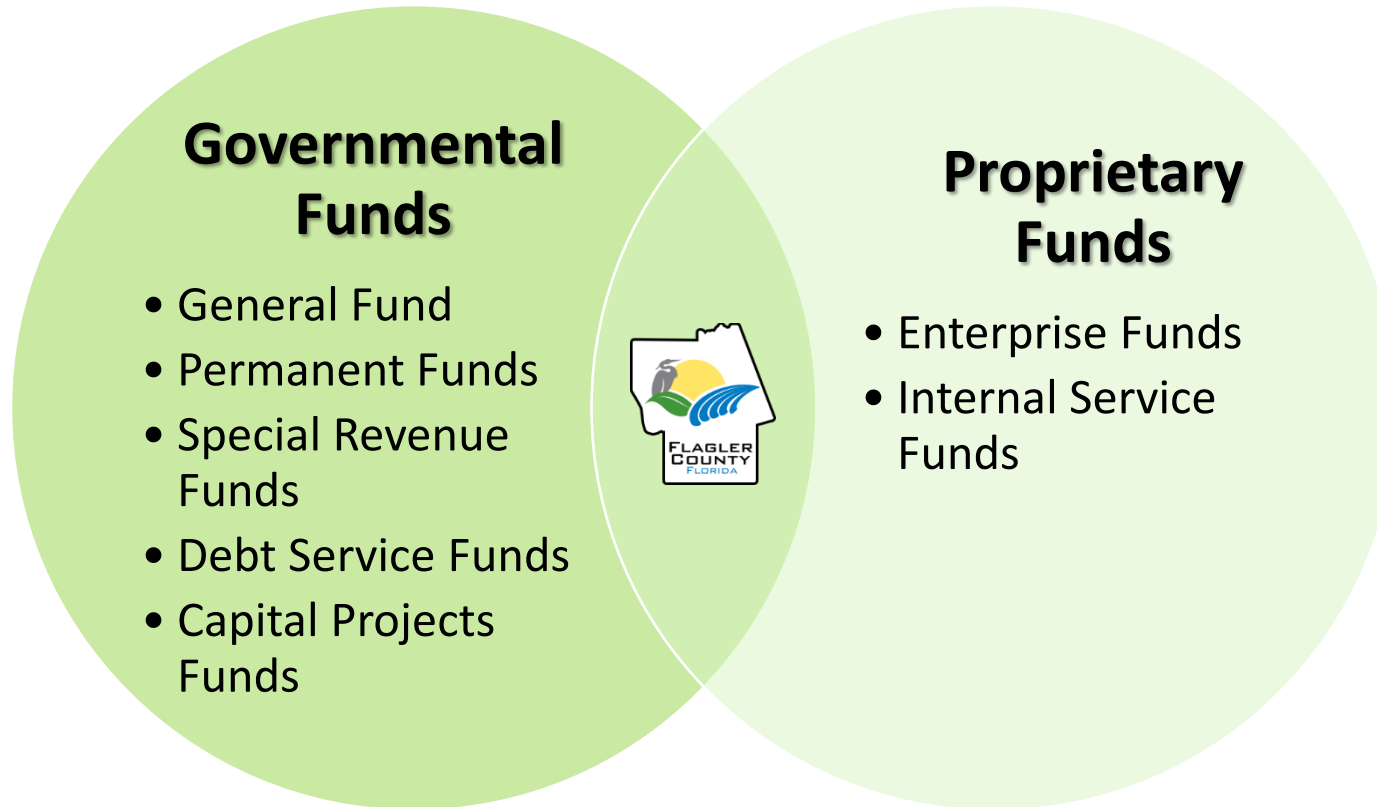
Fund 1502 Div. XXXX	Description	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24	Changes +/-	Comments
Revenues							
381000	Interfund Transfer	0	0	0	250,000	250,000	Overall Revenue Increase/Decrease:
Total Fund Revenues		<u>0</u>	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>	
Expenses							
598020	Reserve - Future Use	0	0	0	250,000	250,000	Overall Expense Increase/Decrease:
Total Reserves		<u>0</u>	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>	
Total Fund Expenses		<u>0</u>	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>	100.00%



SECTION 8

APPENDICES

Classification of Funds



Generally accepted accounting principles (GAAP) provide for the following fund types used by Flagler County.

Governmental Funds: Governmental Funds are used to account for tax-supported (governmental) activities. See Sections 2 and 3 for General Fund, Section 4 for Special Revenue Funds, Section 5 for Debt Service Funds, and Section 6 will display the County's Capital Project funds. The County does not currently have any Permanent Funds.

Proprietary Funds: Proprietary Funds are comprised of two fund types, Enterprise and Internal Service. Enterprise Funds are used to account for a government's business-type activities. This relates specifically to funds, which are supported by fees and charges. Section 7 contains the Landfills, Solid Waste, and Airport funds. Internal Service funds account for the financing of goods or services provided by a department or agency to other departments or agencies of the governmental unit or other governmental units, on a cost reimbursement basis. Section 7 contains the County's Health Insurance Fund.

Classification of Funds

Section 218.33, Florida Statutes (F.S.), states “Each local governmental entity shall follow uniform accounting practices and procedures as promulgated by rule of the department to assure the use of proper accounting and fiscal management by such units. Such rule shall include a uniform classification of accounts.” Additionally, Section 218.32, F.S., requires that each local government reporting entity submit annual financial information to the Department of Financial Services.

In accordance with generally accepted principles, governmental accounting systems are organized and operated on a fund basis. However, due to the inflexibility, complexity and expense involved in the administration of a large number of funds, only a minimum number consistent with legal and operational requirements should be established by the local unit. Separate bank accounts are not necessary for funds. Centralized bank accounts which are reconciled to separate cash statements for each fund will maintain cash control over each fund.

The classification of funds shown below is required to be used by all reporting entities.

Fund Groups

Governmental Fund Types

- | | |
|-----------|--|
| 1001 | General Fund: To account for all financial resources not accounted for and reported in another fund. |
| 1051-1099 | Permanent Funds: To account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs – that is, for the benefit of the government or its citizens. |
| 1100-1199 | Special Revenue Funds: To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. |
| 1200-1299 | Debt Service Funds: To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest. |
| 1300-1399 | Capital Projects Funds: To account for financial resources that are restricted, committed or assigned to expenditure for capital outlays. |

Proprietary Fund Types

- | | |
|-----------|--|
| 1400-1499 | Enterprise Funds: To account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. |
| 1500-1599 | Internal Service Funds: To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. |

Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

Tyler-Munis Reference Number	Naviline Reference Number	
<u>510-529</u>	<u>10</u>	<p><u>Personnel Services</u> Expenses for salaries, wages and related employee benefits provided for all persons employed by the local unit of government whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as Workers’ Compensation Insurance.</p>
511000	10-11	<p><u>Executive Salaries</u> Includes elected and constitutional officials, and top-level management positions; for Constitutional Officers, include the Officer’s salary only. Also, include special qualification salary for elected officials (Chapter 145, Florida Statutes), if earned.</p>
512000	10-12	<p><u>Regular Salaries and Wages</u> Employees, who are or will become members of a retirement system, condition on their employment. Includes all full-time and part-time employees who make up the regular workforce. If under the State Retirement System, include employees whose expected duration of employment is 4 or more consecutive months in a 12-month period. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements. This includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers and persons supervising these activities.</p>
513000	10-13	<p><u>Other Salaries and Wages</u> Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time temporary employees who are not part of the regular workforce and who are filing positions having a temporary duration, usually less than 4 consecutive months in a 12-month period.</p>
514000	10-14	<p><u>Overtime</u> Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers.</p>
514001	10-28	<p><u>Scheduled Overtime</u> Current year expenditures related to scheduled/planned overtime.</p>
515000	10-15	<p><u>Special Pay</u> Includes incentive pay for sheriffs, law enforcement officers and firefighters along with certification pay for employees in the Clerk, Tax Collector, Property Appraiser and Supervisor of Elections offices.</p>

Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

521000	10-21	<u>FICA Taxes</u> Social Security and Medicare matching amounts.
522000	10-22	<u>Retirement Contributions</u> Amounts contributed to a retirement fund.
523000	10-23	<u>Life and Health Insurance</u> Includes life and health insurance premiums and benefits paid for employees.
524000	10-24	<u>Workers' Compensation</u> Premiums and benefits paid for Workers' Compensation insurance.
525000	10-25	<u>Unemployment Compensation</u> Amounts contributed to the unemployment compensation fund.
526000	10-26	<u>Other Postemployment Benefits</u> Current year expenditures related to other post-employment benefits.
<u>530-555</u>	<u>30</u>	<u>OPERATING EXPENDITURE/EXPENSES</u> Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as Personnel services or capital outlays.
531000	31-10	<u>Professional Services</u> Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etcetera, where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.
531001	31-11	<u>Administrative Staff Time</u>
531002	31-60	<u>Medicaid Reimbursement</u> Monthly fee paid to the Florida Department of Revenue for Medicaid.
531003	31-63	<u>Medical Services - Prisoner</u> Expenses incurred for local medical care of inmates.

Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

531004	31-64	<u>Medical Examiner Expense</u> Includes costs for contracted medical examiner function.
532000	32-90	<u>Accounting and Auditing</u> Generally, includes all services received from independent certified public accountants.
533000	33-10	<u>Court Reporter Services</u> This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.
534000	34-10	<u>Other Services</u> Custodial, janitorial, pest control, permit fees, fire extinguisher maintenance, fire alarm inspections, pressure cleaning and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services, which are defined under object codes 31, 32, 33, 46, or 47.
534013	XX-XX	<u>IT Other Contracted Services</u> Contracted services related to an IT product or purchase including archiving, mobile device management, and app hosting.
534007	34-15	<u>Medical Examiner Transport</u> This includes expenses associated with the transfer of bodies to funeral homes from the medical examiner facility.
534008	34-16	<u>Commission Fees - Tax Collector</u> This includes fees paid by governmental entities to the Tax Collector's office for the collection of taxes which fund governmental operations.
534009	34-19	<u>Commission Fees - Property Appraiser</u> This includes fees paid by governmental entities to the Property Appraiser's office for valuation services provided.
534010	34-20	<u>Governmental Services</u> This account is strictly for interdepartmental billing
534012	34-90	<u>Taxes and Assessments</u> Includes any assessed taxes/user fees paid for by the county; does not include Ad Valorem, Special Assessments or CDD payments.

Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

540000	40-10	<p><u>Travel and Per Diem</u> This includes the costs of public transportation and reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses. Include <u>hotel costs</u> in this account. (NOTE: All conference and seminar registration fees <u>55-03</u>. Training and education costs for certifications required by job description in 55-01)</p>
541001	41-01	<p><u>Communications Devices & Accessories</u> Device charges for telephones and cellular phones, and their accessories.</p>
541002	41-10	<p><u>Communications Services - Recurring Charges</u> Telephone, cellular phone and other monthly or annual communications charges.</p>
541003	41-20	<p><u>Communications - Installation and Repair</u> Installation and repair charges for telephone, radio, and other communication sources.</p>
542000	42-01	<p><u>Freight and Postage Services</u> Freight and express charges, postage, and messenger services (if freight is for delivery of machinery and equipment greater than \$5,000 include in cost of equipment).</p>
543000	43-10	<p><u>Utility Services</u> Electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.</p>
544000	44-10	<p><u>Rentals and Leases</u> Amounts paid for the lease or rent of land, buildings, uniforms, or equipment. This would also include the leasing of vehicles. The County would not have ownership of item once lease expires. (NOTE: Rentals for projects would be included in the project cost and would be a Capital Outlay)</p>
544001	XX-XX	<p><u>IT Rentals & Leases</u> Amounts paid for copier leases and plotter leases.</p>
545001	45-10	<p><u>General Liability Insurance</u> Amounts paid for premiums for general liability coverage.</p>
545002	45-11	<p><u>Workers Comp Claims Expense</u> Amounts paid for workers compensation deductible expense.</p>
545003	45-20	<p><u>Vehicle Insurance</u> Amounts paid for automobile insurance premiums.</p>

Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

545004	45-30	<u>Property/Casualty Insurance</u> Amounts paid for premiums for property and casualty coverage.
545005	45-51	<u>Public Officials Liability Insurance</u> Amounts paid for premiums for public officials' liability coverage.
545006	45-60	<u>Other Insurance and bonds</u> Amounts paid for Notary fees.
545007	45-70	<u>Law Enforcement Accidental Death and Dismemberment</u> Amounts paid for premiums for AD&D coverage.
546001	46-10	<u>Building/Equipment Repairs</u> Costs incurred for the repair and maintenance of buildings and equipment (i.e., window a/c unit.). Items include: paint, keys, primer/sealer, locks, nuts, bolts, screws, anchors, fasteners, etc.
546003	46-20	<u>Repair and Maintenance Services - Automotive</u> Costs of repair and maintenance for all automotive equipment/rolling stock.
546004	46-30	<u>Maintenance Agreements</u> Maintenance agreements and service contracts expenses for equipment (copiers, printers, telephone systems, computer/software support, etcetera).
546006	46-40	<u>Small Tools and Equipment</u> Includes small tools or equipment, not related to office, with a unit value estimated to be less than \$5,000 (includes cameras, radios, cellular phones, playground equipment, a/c units, gas cans, paint brushes, roller covers, hoses, pneumatic staples, saw blades, drill bits).
546008	XX-XX	<u>IT Maintenance Agreements</u> Includes maintenance agreements or contracts for IT related purchases such as copier maintenance, phone maintenance support agreements, email services, GIS services, time and attendance services, security system maintenance, ERP annual maintenance.
546009	XX-XX	<u>IT Building/Equipment Repairs</u> Includes security system access control, generator repairs and maintenance, ups repairs.

Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

546010	XX-XX	<u>IT Small Tools and Equipment</u> Includes drone and drone related parts, and rechargeable batteries.
547000	47-10	<u>Printing and Binding</u> Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors.
548001	48-XX	<u>Promotional Activities</u> Includes any type of promotional advertising on behalf of the local unit or support of other local event.
549000	49-10	<u>Other Current Charges and Obligations</u> Includes current charges and obligations not otherwise classified.
549001	49-12	<u>Education Reimbursement</u> Includes reimbursement for educational coursework successfully completed by governmental unit employees.
549002	49-13	<u>Service Awards/Recognition</u> Costs of monthly and annual awards per departmental policy and procedures.
549003	49-14	<u>Landfill Tipping Fees</u> Costs of landfill tipping fees charged to local departments.
549004	49-15	<u>Advertising</u> Costs of employment ads, classified ads, and legal ads.
549005	49-18	<u>Bank Analysis Fees</u> Costs of account maintenance and transactional fees.
549007	49-25	<u>PHA (VHP) Incentives</u> Incentive award monies provided to employees who complete Vital Health Profiles for the purpose of medical expense reductions attained through early detection.
549020	XX-XX	<u>IT Other Current Charges and Obligations</u> Includes annual registrations for IT related products.
549021	XX-XX	<u>IT Advertising</u> Costs of IT related ads.

Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

551000	51-10	<u>Office Supplies</u> Includes consumable materials and supplies such as stationery, pre-printed forms, paper, charts, pens, pencils, paperclips, and maps.
551001	51-11	<u>Office Equipment</u> Includes equipment items with a unit value less than \$5,000 . Examples office furniture.
551004	XX-XX	<u>IT Office Equipment</u> Includes equipment items with a unit value less than \$5,000 . Examples would be calculators, surge protectors, scanners, computers, monitors, docks, switches, and computer related accessories such as keyboards, mice calculators, surge protectors.
552001	52-10	<u>Operating Supplies - Gas, Oil, & Lubricants</u> Fuel and kerosene, oil and lubricants used in the conduct of operations.
552002	52-12	<u>Other Operating Expenses</u> All types of supplies consumed in the conduct of operations. This category may include food, bottled water, flags, chemicals, laboratory supplies, household items, institutional supplies, glue, liquid nails, Freon, recording tapes, transcript production, and other supplies.
552003	52-16	<u>Aviation Oil and Avgas</u> Includes costs of oil and avgas.
552004	52-17	<u>Jet Fuel</u> Includes costs of aviation fuel.
552005	52-20	<u>Clothing and Wearing Apparel</u> Includes costs of purchased uniforms, bunker gear, and other clothing. If items are rented see 44-10 rental and leases.
552006	52-30	<u>Data Processing Software</u> Includes costs of computer software, software upgrades, and licensing.
552007	52-40	<u>Ambulance Drugs</u> Includes costs of Emergency Medical Services ambulance drugs.
552008	52-41	<u>Health Clinic Medicines</u> Includes cost of medication for the Health Clinic.

Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

553000	53-10	<p><u>Road Materials and Supplies</u> Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges. This object code would be used primarily for the County Transportation Trust fund.</p>
554000	54-10	<p><u>Books, Publications, Subscriptions, and Memberships</u> Includes books, or sets of books if purchased by set, of unit value less than \$5,000 and not purchased for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, professional data costs, and training manuals.</p>
554002	54-30	<p><u>Membership in NEFRPC</u> Includes costs associated with membership in the Northeast Florida Regional Planning Council, one of ten councils in the State of Florida, which promotes area-wide coordination and related cooperative activities of federal, state, and local governments; Flagler is one of seven county members.</p>
554003	XX-XX	<p><u>IT Books, Publications, Subscriptions, and Memberships</u> Includes software annual or monthly subscriptions, and domain listings.</p>
555000	55-01	<p><u>Employee Education and Training</u> Includes training and education certification costs only as required by job description; would also include professional licenses.</p>
555002	55-03	<p><u>Conference and Seminar Fees</u> Includes costs of registration fees associated with conferences or seminars.</p>
<u>560-566</u>	<u>60</u>	<p><u>Capital Outlay</u> Outlays with a unit value of \$5,000 and greater, for the acquisition of or addition to fixed assets.</p>
561000	61-10	<p><u>Land and Permanent Easements</u> Costs include land (and acquisition related), easements and right-of-way.</p>
562000	62-10	<p><u>Capital Outlay - Buildings</u> Costs for office buildings, firehouses, garages, jails, zoos, and parks and recreational buildings; also, replacement of A/C units (greater than \$5,000)</p>
563000	63-57	<p><u>Infrastructure</u> Infrastructure costs associated with private professional design and permitting consultation.</p>

Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

563001	XX-XX	<u>IT Infrastructure</u> Includes fiber and ethernet lines.
564000	64-10	<u>Capital Outlay - Equipment and Machinery</u> Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Freight is included in the cost of the item when applicable as part of the cost of delivery.
564002	XX-XX	<u>IT Equipment and Machinery</u> Includes generators, UPS, security equipment, and BDA's. Also includes court recording, duplicating, and transcribing equipment. Freight is included in the cost of the item when applicable as part of the cost of delivery.
566000	66-10	<u>Books, Publications, and Library Materials</u> This object includes all books, publications, and other media, regardless of value, when purchased for use by libraries, educational institutions, and other institutions or facilities. This object is also used for those items with a unit value of \$5,000 or more, regardless of the institution or facility purchasing them.
<u>570-573</u>	<u>71</u>	<u>Debt Service</u> Outlays for repayment of debt on Bond Issues, Lease Purchases, and any other debt purposes.
571001-571002	71-10	<u>Debt Service Principal</u> The amount of principal re-payment.
572001-572002	72-10	<u>Debt Service Interest</u> The cost of interest on debt.
573000	73-10	<u>Other Debt Service Costs</u> Issue costs, fees, etcetera for debt issues.
<u>580-584</u>	<u>80</u>	<u>Grants and Aids</u> Includes all grants, subsidies, and contributions to other government entities/reporting units and private organizations. All Constitutional Fee Officers are considered part of the county government for AFR reporting purposes. Therefore, any exchanges between officers are considered transfers and should not be categorized as grants, subsidies, or contributions. Transfers should be placed in the 91 object code series.
581000	81-XX	<u>Aids to Government Agencies</u> This includes all grants, subsidies, and contributions to other governmental entities/reporting units. Exclude transfers to agencies within the same governmental entity like those for Constitutional Fee Officers.

Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

581001-583015	83-XX	<p><u>Other Grants and Aids</u> This includes all other contributions (not including transfers within the same reporting unit) not otherwise classified.</p>
<u>591-599</u>	<u>90</u>	<p><u>Other Uses</u> Includes items not already classified above, to include transfers, advances, and proprietary fund/non-operating activity.</p>
591001	91-XX	<p><u>Intragovernmental Transfers</u> Includes all monies exchanged within the same governmental entity (also called AFR reporting unit) that should be classified as intra governmental transfers. This includes 381/581 Inter-Fund Group Transfers as well as 386/586 Intra-Governmental Transfers.</p>
592000	92-XX	<p><u>Advances</u> Includes advances to establish working capital and petty cash funds, which are expected to be returned when the fund is liquidated.</p>
598010-598066	98-XX	<p><u>Reserves</u> Includes budgeted amounts for contingency, future use (capital outlay, loans, etcetera), and other similar needs.</p>
599000	99-XX	<p><u>Other Uses</u> Includes accounts for cash clearing, personnel insurance costs/premiums and other uses not classified elsewhere.</p>

Summary of Financial Policies

1. The Flagler County Board of County Commissioners will adopt a balanced budget, that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves.
2. The operating budget authorizing the expenditure of ad valorem taxes, user charges, fees and other revenues will be adopted annually by the Flagler County Board of County Commissioners Board at fund level.
3. The basis of budgeting (modified accrual) is the same as the basis of accounting used in the audited financial statements for Governmental Funds financial statements with revenues budgeted when available and measurable and expenditures budgeted when the services or goods are received and the liabilities are incurred. Proprietary Funds and Enterprise Funds are reported using the accrual basis of accounting in the audited financial statements. Revenues are recognized when they are earned, and expenses are recognized when they are incurred, regardless of the timing of cash flows. The Government-wide financial statements are also reported using the accrual basis.
4. All revenues that are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as “cash carry forward” in the budget of the following fiscal year.
5. Capital Outlay is the purchase of fixtures and other tangible personal property of a non-consumable nature. Capital assets costing more than \$5,000 and having a useful life of more than one year are capitalized.
6. A five-year Capital Improvement Program (CIP) is prepared and presented to the Board for approval as part of the budget adoption process. In order to qualify for inclusion in the CIP a project must have both an estimated useful life of at least 5 years and a total cost of at least \$50,000 or Innovation Technology projects that are at least \$10,000.
7. A reservation of Assigned and Unassigned fund balance at a minimum of 2 months of operating revenues (exclusive of Fund Balance for operating reserves) is required. Since we are a coastal community, we strive for an Assigned and Unassigned fund balance of 3 months of operating revenues.
8. The Sheriff, Clerk of the Circuit Court, and Supervisor of Elections submit their proposed budget request by May 1 of each year.
9. The proposed operating budget of the Property Appraiser must be submitted to the Board on or before June 1 of each year and is simultaneously submitted by the Property Appraiser to the State of Florida, Department of Revenue, from which the final approval of the budget of the Property Appraiser must estimate.
10. Following successful completion of the 1st Public hearing, the Board advertises and conducts a second Public hearing to adopt a final millage rate and budget for each of the taxing entities. These Public hearings are held prior to October 1 each year.

Summary of Florida Statutes Pertaining to County Budgets

Chapter 129 County Annual Budget:

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0129/0129.html

- An annual balanced budget must be approved by the Board of County Commissioners
- At least 95% of revenues is required to be budgeted
- Reserve for contingency may not exceed 10% of total budget and reserve for cash balance may not exceed 20%
- Departments of the General Fund may be consolidated and presented together as the General Fund
- The Board of County Commissioners may elect a County Budget Officer to carry out the duties of Chapter 129
- Public hearings must be held before the adoption of the approved budget
- A county's fiscal year begins on October 1st and ends on September 30th
- Accounting basis must be modified-accrual or accrual
- The Board of County Commissioners can amend the prior year's budget up to 60 days after fiscal year end of September 30th
- The Board can amend the current year's budget by:
 - Approving an Unanticipated Revenue Resolution
 - At a Public Hearing that was advertised 2 days prior to the date of the hearing, stating the place and time of the meeting
 - Ad must include: name of taxing authority, funds to be amended, the source and use of the funds, and the total of each budget
- County auditor cannot sign illegal warrants
- Rules for Constitutional officer budgets

Chapter 200.065 Method of Fixing Millage:

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html

- Property Appraiser certifies taxable value within taxing authority
- While preparing a tentative budget, a proposed millage rate must be established to fund the tentative budget
- The Board of County Commissioners shall inform the Property Appraiser of the proposed millage rate, rolled back rate, and the time and date of the two required public hearings to adopt the final budget and the final millage rate
- Property Appraiser shall mail notices of property taxes
- Includes regulations for advertisements for public hearings

Chapter 200.068 Certification of Compliance with Chapter 200:

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.068.html

- Within 30 days following adoption of an ordinance or resolution establishing a property tax levy, taxing authority must certify compliance with all provisions of Chapter 200 with the Department of Revenue

Glossary of Terms

Activity Code:

Designates the purpose of an expense as opposed to “object” or “sub-object” codes that drill down to what was purchased.

Accounting System:

A system of financial record-keeping that records, classifies, and reports information on the financial status and operation of an organization.

Accrual Basis:

A method of accounting in which transactions are recognized when they occur, regardless of when cash is actually exchanged.

Accrued Expenditures:

An expenditure recognized but not yet paid.

Accrued Income:

Money earned but not yet received.

Acquisition Cost of Equipment:

Net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient’s regular accounting practices.

Ad Valorem Tax:

The primary source of revenue for the County. A tax levied on the assessed value (net of the exemption) of real or personal property. This is commonly referred to as “Property Tax.” The Property Appraiser determines the value of all taxable real property.

Adopted Budget:

The financial plan of revenues and expenditures as approved by the Board of County Commissioners at the beginning of the fiscal year.

Advance Payment:

A payment made to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.

Advisory Committee:

A citizen’s board, or commission, appointed by the County Commissioners to review and recommend policies for specific programs and functional areas, such as Tourist Development, Libraries, Parks & Recreation and special service districts like the Daytona North Service District in Flagler County.

Agency:

A principal unit of the county government or a governmental unit outside the county government which receives county funding.

Aggregate Millage Rate:

Operating millage rates either adopted by the Board or by Citizen’s approval via referendum.

Amendment:

A change to an adopted budget that may increase or decrease a fund total. The change must be approved by the Board of County Commissioners.

Amendment 10 Value Cap:

The amount homesteaded properties can increase since Amendment 10 was implemented (Save Our Homes).

Amortization:

The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a number of years.

Application Package:

A group of specific forms and documents for a specific funding opportunity which are used to apply for a grant.

Appropriation:

An authorization by the County Commission to make expenditures and incur obligations from County funds for purposes approved by the Commission.

Assessed Valuation:

A value established by the County Property Appraiser for real or personal property for the use as a basis for levying property taxes.

Asset:

Resources owned or held by a government which has monetary value.

Audit:

A review of the County’s accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law.

Award:

Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Federal Government to an eligible recipient.

Glossary of Terms

Balanced Budget:

A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the income equals expenditures.

Base Budget:

The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year. Normally, the only differences between the current-year budget and the base budget are costs that cannot be avoided such as salary increases for existing personnel. All other costs are budgeted as service level adjustments.

Board of County Commissioners:

The governing body of Flagler County composed of five persons elected County-wide from districts.

Bond:

A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.

Bond Funds:

The revenues derived from issuance of bonds used to finance capital projects.

Budget:

A financial plan for a specified period of time (fiscal year) that matches proposed expenditures with anticipated revenues.

Budget Calendar:

The schedule of key dates involved in the process of adopting and executing the annual budget.

Budget Hearing:

The public hearing conducted by the Board of County Commissioners to consider and adopt an annual budget.

Budget Message:

A brief, written statement presented by the County Administrator to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.

Capital Improvement Plan:

A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity available for growth.

Capital Outlay:

Appropriations for the acquisition or construction of physical assets with a life expectancy greater than one year and a cost greater than \$5,000.

Cash and Cash Equivalents:

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments, including restricted assets, with original maturities of three months or less from acquisition date.

Cash Basis:

Method that recognizes revenues when cash is received and recognizes expenses when cash is paid out. In contrast, the accrual method recognizes revenues when goods or services are sold and recognizes expenses when obligations are incurred.

Certificates of Participation (COPs):

Certificates issued by a Trustee pursuant to a Trust Agreement, the proceeds from the sale of which shall be used to finance the acquisition, construction and installation of a project.

Chart of Accounts:

A systematic structure for classifying similar financial transactions of the County.

Closeout:

Process by which the awarding grant agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and the awarding agency.

Community Development Block Grant:

A flexible Federal entitlement program used to provide communities with resources to address a wide range of unique community development needs (CDBG).

Constitutional Officers:

Elected officials that are funded in part or in total by the Board of County Commissioners, but maintain autonomy of their own offices. The constitutional officers are the Clerk of the Circuit Court, the Property Appraiser, the Tax Collector, the Supervisor of Elections and the Sheriff.

Consumer Price Index (CPI):

Measures the prices of consumer goods and is a measure of U.S. Inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

Glossary of Terms

Contingencies:

A budgetary reserve to provide for an emergency or unanticipated expenditure during the fiscal year. OR- An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, short-falls in revenue and unanticipated expenditures.

Continuation Level Budget:

The level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. Continuation level budgets should not include any inflationary increases unless specific rate increases have been established and approved as assumptions for the following year(s). A continuation level budget does not necessarily provide funding for growth in demand of services. (see also, Base Budget)

Contractual Service:

A service rendered to the County by private firms, individuals or other County departments on a contract basis.

Cooperative Agreement:

An award of financial assistance that is used to enter into the same kind of relationship as a grant; and is distinguished from a grant in that it provides for substantial involvement between the Federal agency and the recipient in carrying out the activity contemplated by the award.

Cost Allocation:

The method used to charge non-general fund operations for their share of central administrative costs.

Cost Sharing or Matching:

The County's portion of project or program costs of a grant not borne by the Federal or State Government.

County Administrator:

The Chief Executive Officer of the County, appointed by the Board of County Commissioners.

Debt Service:

Payment of interest and principal on an obligation resulting from the issuance of bonds or other financing.

Decision Units:

Groups of inputs which make a measurable contribution to the achievement of an established department purpose-a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units build department budgets. They are rank ordered in a hierarchical format.

Department:

A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.

Depreciation:

A decrease or loss of value of an item due to age, wear, or market conditions. Flagler County does not budget depreciation expense, but does budget for the related capital replacement during the year when the replacement or expenditure occurs.

Deficit:

The excess of expenditures over revenues during the fiscal year.

Desired Level Budget:

The level of funding which enables an organization to provide additional or enhanced services in the following fiscal year as the organization provides in the current fiscal year. Desired level budgets may include new initiatives or additional positions for growth or increased demand for services.

Discretionary Grant:

A grant (or cooperative agreement) for which the Federal awarding agency generally may select the recipient from among all eligible recipients, may decide to make or not make an award based on the programmatic, technical, or scientific content of an application, and can decide the amount of funding to be awarded.

Division:

A basic organizational unit of the County that is functionally unique in its service delivery.

Encumbrance:

An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.

Enterprise Fund:

A fund that pays for its costs of operations from user fees and does not generally receive property tax support. County enterprise funds include the Airport, and Solid Waste/Landfill.

Glossary of Terms

Exempt, Exemption, Nonexempt:

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance; amounts remaining are called the nonexempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homestead at \$25,000. That means that a homeowner with property assessed at \$50,000 would have to pay taxes on \$25,000 of the assessment. Newly eligible homeowners must apply for exemption by March 1. Other exemptions apply to agricultural land and property owned by widows, the blind and permanently and totally disabled people who must meet income requirements. An additional \$25,000 exemption (on assessed value greater than \$50,000 and less than \$75,000) is available on non-school taxes as an addition Homestead Exemption (see also Homestead Exemption)

Expenditure:

Decrease in fund financial resources for the procurement of assets or the cost of goods and/or services received.

Final Millage:

The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Year:

The annual budget period for the County, which runs from October 1 through September 30.

Fixed Assets:

Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).

Franchise Fee:

Fees levied on a corporation in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.

Fringe Benefits:

Payments made by the County for retirement, social security, health insurance contribution, worker's compensation, general liability, and life insurance.

Full Time Equivalent:

FTE-One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

Fund:

Mechanism for separating resources and accounting for them separately in order to ensure that the funds are spent as required.

Fund Balance:

The amount available within a fund at the close of a fiscal period that can be carried over as a source of available funding for the succeeding fiscal period. The excess of assets (or revenue) over liabilities (or expenditures) of a government's funds.

GAAFR:

(Governmental Accounting, Auditing and Financial Reporting) – The “blue book” published by the Municipal Finance Officers Association (now the Governmental Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.

GAAP:

(Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are different for government than for business.

General Fund:

The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

General Obligation Bond:

Bonds for which the full faith and credit of the issuing government are pledged through an affirmative vote of the citizenry.

Goal:

A long, or short-term, attainable target for an organization.

Governmental Funds:

The category of funds, which include general, special revenue, capital project, debt service, and permanent funds. These funds account for short-term activities.

Grant:

A contribution of assets (usually cash) by one governmental unit or organization to another, given for a specified purpose.

Homestead Exemption:

A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$50,000.

Glossary of Terms

Impact Fee:

A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.

Improvements Other Than Buildings:

Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

Indirect Costs:

Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Inflationary Increase:

An increase in the cost of a project due to the rising cost of materials and labor.

Infrastructure:

Permanent installation, such as roads and bridges, schools, and water and sewer systems, on which the continuance and growth of the County depends.

Interest Income:

Revenues earned on cash balances within each fund.

Interfund Activity:

Interfund activity within and among the County's three fund categories (governmental, proprietary, and fiduciary) are classified as reciprocal interfund activity and non-reciprocal interfund activity.

Interfund Transfers:

Budgeted amounts transferred from one fund to another fund. These represent "double counting" of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.

Interlocal Agreement:

A written agreement between the County and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Fund:

A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Internal Service:

The revenues and expenses that are generated through internal service funds. The main internal service fund is the County's Insurance Fund.

Inventory:

Inventory of proprietary funds is valued at the lower cost (first-in, first-out) or market. Inventory of the special revenue funds is valued at cost, which approximates market value, using the first-in, first-out method. The cost of inventory of the special revenue funds is recorded as an expenditure when consumed, rather than when purchased. An off-setting reserve is reported to indicate that the asset is not available for appropriation or expenditure.

Just Value:

Florida Statute 193.011(1) defines just value in part, as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase.

Landfill Closure Costs:

The County recognizes municipal solid waste landfill closure and post closure care costs under the State of Florida's Solid Waste Management Act of 1988, regulations of the Federal Environmental Protection Agency, and GASB Statement No. 18, "Accounting for Municipal Solid Waste Landfill Closure and Post closure Care Costs." The County is required to place a final cover on closed landfills and to provide long-term care for up to thirty years after final cover. These obligations for closure and post closure are recognized in the enterprise fund for the County's sanitary landfill operations over the active life of the landfill, based on capacity.

License and Permit Fees:

A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.

Levy:

To impose taxes, special assessments or service charges.

Line Item Budget:

A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or capital purchases. A copy of the line item budget is available for review in the Financial Services Department.

Glossary of Terms

Long-Term Debt:

Debt with a maturity of more than one year after the date of issuance.

Major Funds:

Represent the government's most important funds and are determined by a mathematical calculation.

Mandate:

Any responsibility, action, or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mandated Program:

A program that Flagler County must provide according to federal law, state law or a judge's order.

Mandatory Grant:

A grant (or cooperative agreement) awarded under a program where the authorizing statute requires the head of the agency or designee to make an award to each eligible entity under the conditions and in the amount (or based on the formula) specified in the statute.

Market Equity Adjustment:

(MEA) An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.

Matching Funds:

A type of grant that requires the government organization or agency receiving the grant to commit a certain amount of funds to a program before funding is made available by the granting authority.

Measureable:

The timing requirements on when to recognize revenues and expenditures/expenses. Determined by the basis of accounting.

Millage Rate:

The rate of taxation applied to the taxable value of property. One mill equals \$1.00 for every \$1,000 of taxable value.

Minimum Level of Service:

The level of resources and performance below which is unreasonable to operate; based on demonstrated need, professional standards, impact on citizens, comparisons with similar jurisdictions, economy of scale, and past history.

Mission Statement:

Statement of purpose that establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

Modified Accrual Basis:

A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

Municipal Service Benefit Unit:

(MSBU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non ad valorem taxes) to provide municipal-type services. Example: Daytona North Service District.

Municipal Service Taxing Unit:

(MSTU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

Net Expenses:

Total County expenses less reserves, transfers and internal service interfund transfers.

Non-Departmental Expenditures:

Expenditures which benefit all or several County departments, such as property and liability insurance.

Non-Operating Budget:

The capital budget and the internal services budget.

Non-Tax Revenue:

The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

Object Code:

An account to which an expense or expenditure is recorded in order to more specifically accumulate and categorize the various types of payments that are made by governments. These are normally grouped into personal services, operating expenditures, capital outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Glossary of Terms

Objective:

A specific measurable and observable result of an organization's activity that advances the organization towards its goal.

Obligations:

Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenditures:

Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.

Ordinance:

A formal legislative enactment by the County Commission. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

Outside Agencies:

Private not-for-profit agencies located within the County who provide community services which supplement and support County programs and for which County dollars may be made available.

Permanent Fund:

A fund that is used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

Personal Property:

Property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities. Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under State law.

Personal Property Tax:

A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.

Personal Services:

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Potable Water:

Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption (drinking water).

Principal:

The original amount borrowed through a loan, bond issue, or other form of debt.

Property (Ad Valorem) Taxes:

A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.

Proposed Millage:

The tax rate certified by the governing body of each taxing authority within a fiscal year. The proposed millage is sent to the Property Appraiser within 35 days after the County's tax roll is certified. This proposed millage is placed on the proposed tax notice sent to property owners.

Proprietary Fund/Agency:

Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

Purchase Order:

A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Real Property:

Land, buildings and other structures attached to it that are taxable under Florida Law.

Recipient:

An organization receiving financial assistance directly from an awarding agency to carry out a project or program.

Requirement:

A monetary obligation reflected in the financial accounts as an inter-fund transfer of cash from one fund to another.

Glossary of Terms

<p>Reserve: An account used to indicate that a portion of the budget is legally restricted for a contingency or other lawful purpose and is therefore not available for general appropriation.</p>	<p>Revenue Estimates: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.</p>	<p>Tax Base: The total property evaluations on which each taxing authority levies its tax rate.</p>
<p>Restricted Revenue: A source of funds which is mandated by law or policy to be used for a specific purpose.</p>	<p>Rolled-Back Millage Rate: A tax rate that will generate the same tax dollar revenue as in the current fiscal year based on the new assessed value exclusive of new construction.</p>	<p>Tax Increment Financing: Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.</p>
<p>Resolution: A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.</p>	<p>Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.</p>	<p>Tax Roll: The certification of assessed taxable values prepared by the Property Appraiser and presented to a taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.</p>
<p>Restricted Cash: Restricted cash consists of cash held in escrow for the long term maintenance and care of sanitary landfills as required by Rule 62-701.630 (Financial Assurance) of the Florida Administrative Code.</p>	<p>Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.</p>	<p>Tax Year: The property evaluations in a specific calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year's budget. For example, the tax roll for January 1, 2008 would be used to compute an ad valorem tax levied effective October 1, 2008.</p>
<p>Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Services Fund.</p>	<p>State Housing Initiatives Partnership (SHIP): A state entitlement program designed to foster public/private partnerships to create and preserve affordable housing.</p>	<p>Taxable Value: The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount.</p>
<p>Revenue: The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county in order to support the services provided.</p>	<p>Statute: A written law enacted by a duly organized and constituted legislative body.</p>	<p>Tentative Millage: The tax rate adopted at the first public hearing of a taxing authority. Under state law, the authority may reduce, but not increase, the tentative millage during the final budget hearing without first providing written notification to all affected property owners.</p>
<p>Revenue Bonds: A government-issued bond sold for construction of a capital project. Debt service requirements are met from the proceeds of a specific revenue source.</p>	<p>Surplus: The difference between revenues received and expenditures made within the current fiscal year.</p>	<p>Transfer: Transfers of cash or other resources between funds.</p>
	<p>Sub-Object Code: Part of an account used in conjunction with object codes to further define what was purchased.</p>	

Glossary of Terms

TRIM (Truth In Millage):

Defines a tax increase or decrease given the relationship of assessed values and millage rates. If the average assessed value increases, the millage rate should decrease (see Rolled-Back Millage Rate).

Trust Fund:

Funds used to account for assets held by a government for individuals, private organizations, other governments, and/or other funds.

Uniform Accounting System:

The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

Unincorporated Area:

Those areas of the County, which lie outside the boundaries of the cities.

Unreserved Fund Balance:

The portion of a fund's balance that is not legally restricted for a specific purpose.

Unrestricted Reserve:

Monies that can be used for any lawful expenditure supporting a wide variety of functions or objectives.

User Charges (Proprietary):

The payment of a fee for direct receipt of goods or services by the person benefiting from the services.

Valuation:

The dollar value of property assigned by the County Property Appraiser.

Voted Millage:

A tax levied to support a program(s) that has been approved by voter referendum.

Working Capital:

Reserves kept on hand to ensure a positive cash flow.

Zero-Base Budgeting:

A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. Zero-Base Budgeting starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. It is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

Acronyms

ACOE – Army Corps of Engineers	CDBG – Community Development Block Grant	EEOC – Equal Employment Opportunity Commission	FDOT – Florida Department of Transportation
ADA – Americans with Disabilities Act	CEDS – Comprehensive Economic Development Strategy	EFT – Electronic Fund Transfer	FDVA – Florida Department of Veterans Affairs
ADI – Alzheimer’s Disease Initiative	CERT – Community Emergency Response Team	EMPA – Emergency Management Preparedness and Assistance	FEMA – Federal Emergency Management Administration
ADC – Adult Day Care	CFDA – Catalog of Federal Domestic Assistance	EMPG – Emergency Management Performance Grant	FICA – Federal Insurance Contributions Act (Medicare and Social Security taxes)
ADL – Activities of Daily Living	CIP – Capital Improvement Program	EMS – Emergency Medical Services	FIND – Florida Inland Navigational District
ADRC – Aging & Disability Resource Center	COVID-19 – Coronavirus Disease of 2019	EMT – Emergency Medical Technician	FMLA – Family Medical Leave Act
AHCA – Agency for Health Care Administration	COLA – Cost of Living Adjustment	ESL – Environmentally Sensitive Lands	FS – Financial Services
AHU – Air Handling Unit	CPI – Consumer Price Index	EOC – Emergency Operations Center	FTE – Full Time Equivalent
AIP – Airport Improvement Program	CPR – Cardiopulmonary Resuscitation	FAA – Federal Aviation Administration	FY – Fiscal Year
ALS – Advanced Life Support	CRA – Community Redevelopment Agency	FASB – Financial Accounting Standards Board	FYE – Fiscal Year End
BOCC – Board of County Commissioners	DEP – Department of Environmental Protection	FCFR – Flagler County Fire Rescue	GA – General Aviation
BVLOS – Beyond Visual Line of Sight	DOD – Department of Defense	FCPT – Flagler County Public Transportation	GAAFR – Governmental Accounting, Auditing and Financial Reporting
CAD – Computer Aided Dispatch	DR 420/422 – Department of Revenue Forms Certifying Taxable Assessed Value	FCSO – Flagler County Sheriff’s Office	GAAP – Generally Accepted Accounting Principles
CARES – Coronavirus Aid, Relief, and Economic Security	DU – Decision Unit	FDEM – Florida Department of Emergency Management	GASB – Governmental Accounting Standards Board
CAAS – Commission on Accreditation on Ambulance Services	E-911 – Emergency Telephone System	FDEP – Florida Department of Environmental Protection	GIS – Geographic Information Systems
CBOCS – Community Based Outreach Clinics	EAM – Enterprise Asset Management	FDER – Florida Department of Environmental Regulation	GFOA – Government Finance Officers Association
CCE – Community Care for the Elderly	EOC – Emergency Operation Center	FDLE – Florida Department of Law Enforcement	GO – General Obligation
CCR – Central Contractor Registry			

Acronyms

GTMNERR – Guana Tolomato Matanzas National Estuarine Research Reserve

HA – Hazardous Materials Analysis

HAZMAT – Hazardous Material

HCE – Home Care for the Elderly

HCM – Human Capital Management

HHS – Health and Human Services

HSGP – Homeland Security Grant Program

HUD – Housing and Urban Development

HVAC – Heating, Ventilation and Air Conditioning

IFAS – Institute of Food and Agricultural Sciences

ILS – Integrated Library System

ISO – Insurance Service Organization

IT – Information Technology

LAC – Land Acquisition Committee

LAP – Local Agency Program

LETf – Law Enforcement Trust Fund

LSP – Local Service Program

MCLS – Maintain the Current Level of Service

MDF – Main Distribution Frame

MGD – Million Gallons per Day

MHz – Megahertz radio frequency unit

MOT – Maintenance of Traffic

MOW – Meals on Wheels

MSD – Municipal Service District

MUTCD – Manual of Uniform Traffic Control Devices

NFPA – National Fire Protection Association

NPDES – National Pollutant Discharge Elimination System

OMB – Office of Management & Budget

OPC – Office of Procurement and Contracts

OSHA – Occupational Safety & Health Administration

PAL – Police Athletic League

PCI – Pavement Condition Index

POC – Point of Contact

PPO – Preferred Provider Organization

PSAP's – Public Safety Answering Points

PSN – Person with Special Needs

RFP – Request For Proposal

RFQ – Request For Quotes

RN – Registered Nurse

ROI – Return On Investment

ROW – Right-of-Way

RSQ – Request for Statement of Qualifications

SAFER – Staffing for Adequate Fire and Emergency Response

SCRAM – Secure Continuous Remote Alcohol Monitoring

SEMG – Special Event Marketing Grant

SHIP – State Housing Initiatives Partnerships

SJRWMD – St. Johns River Water Management District

SR – State Road

TDP – Transportation Development Plan

TDt – Tourist Development Tax

TIC – Thermal Imaging Camera

TIF – Tax Increment Financing

TPISA – Third-Party Information Security Assessment

TRIM – Truth in Millage

UAS – Unmanned Air System

VA – Veteran's Affairs

VAB – Value Adjustment Board

VARO – Veterans Affairs Regional Office

VSB – Vehicle Storage Building

VSO – Veterans Services Office

Description of Funds and Accounts

Governmental Fund Types - Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position rather than upon net income determination. The following are the County's Governmental Fund Types:

The General Fund (Fund 1001) – is used to account for all revenues and expenditures applicable to the general operations of County Government which are not accounted for in another fund. All general operating revenues which are not restricted or designated as to be used by outside sources are recorded in the General Fund.

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted or committed to expenditures for specified purposes. The County currently has the following forty-two special revenue funds:

County Transportation Trust Fund (Fund 1102) – Created pursuant to the provisions of Section 129.02, Florida Statutes, to account for transportation related revenues and expenditures not more properly accounted for elsewhere. Major revenue sources include the local option gas tax, the county gas tax and the ninth cent fuel tax. The Public Works Department is the major activity funded from this fund.

Emergency Communications E911 (Fund 1103) – Established, pursuant to the provisions of Section 365.173(2)(c), Florida Statutes, to account for the proceeds of the monthly fee (currently 50¢) collected by voice communication service providers on both wireless and non-wireless communication services. Authorized uses of the E911 fees, as set forth in Section 365.172(9), Florida Statutes, include all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services. In addition, eligible costs include the functions of database management, call taking, location verification, and call transfer. However, the moneys may not be used to pay for any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity or for the costs of constructing, leasing, maintaining, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and E911 equipment rooms.

Daytona North Service District (Fund 1104) – Established pursuant to the provisions of Section 125.01(1)(q), Florida Statutes, Flagler County Ordinance Number 83-15 (as amended by Flagler County Ordinance 90-9, 91-4, and 93-07) to account for the proceeds of a special per front foot assessment levied by the Board of County Commissioners and collected by the Tax Collector as a part of the tax roll. The per front foot assessment rate has remained unchanged since fiscal year 1992-93 at \$0.58 per front foot. Authorized purposes for which the funds so generated may legally be expended is limited to providing and maintaining streets, recreation facilities, drainage facilities and services from funds derived from service charges, special assessments or taxes and any other sources of funds and revenues permitted by law, within such district only. In addition to special assessments collected with the Daytona North Service District, the Board of County Commissioners also “shares” portions of the ninth cent fuel tax and local option gas taxes received by the County with the Daytona North Service District.

Legal Aid Fund (Fund 1105) – Created pursuant to the provisions of Section 939.185(1)(a)2, Florida Statutes, which requires “Twenty-five percent of the amount (of additional court costs and surcharges, not to exceed \$65) collected shall be allocated to assist counties in providing legal aid programs required under s. 29.008(3)(a).” Section 29.008(3)(a), Florida Statutes provides “Legal aid programs, which shall be funded at a level equal to or greater than the amount provided from filing fees and surcharges to legal aid programs from October 1, 2002, to September 30, 2003” “shall be considered a local requirement.” The County contracts with Community Legal Services of Mid-Florida, Inc. for the provision of legal aid services.

Law Enforcement Trust (Fund 1106) - Created pursuant to the provisions of Section 932.704, Florida Statutes, to account for the net proceeds from the sale or conversion of forfeited properties. Expenditures payable from this fund are legally restricted to nonrecurring obligations of the Sheriff’s office, including equipment purchases in accordance with Chapter 932.7055 F.S. Although legally entitled as a trust fund, this fund is more properly accounted for as a special revenue fund due to the nature of the transactions recorded therein.

Description of Funds and Accounts

Law Library (Fund 1107) – Created pursuant to the provisions of Section 939.185(1)(a)2, Florida Statutes, which requires “Twenty-five percent of the amount (of additional court costs and surcharges, not to exceed \$65) collected shall be allocated to fund personnel and legal materials for the public as part of a law library.

Court Facilities (Fund 1108) – Established pursuant to the provisions of § 318.18(13)(a), Florida Statutes, to account for the surcharge of thirty dollars (\$30.00) assessed against each person who pays a fine or civil penalty for any violation of a non-criminal traffic infraction pursuant to Chapter 318, Florida Statutes and each person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, a violation of a noncriminal traffic infraction or a criminal violation of § 318.17, Florida Statutes. The clerk shall add this surcharge to all payments of fines and civil penalties for any violation of a noncriminal traffic infraction or a criminal violation of F.S. § 318.17. 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 318.17, 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. 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 Number 2009-05 amending Section 10.33(3) of the Flagler County Code of Ordinances which increased the surcharge from \$15 to \$30.

Tourist Development Capital Projects (Fund 1109) – Created pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion of the Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c), (d) and (l), Florida Statutes which is allocated for capital outlay. In March 2017, the Board of County Commissioners amended Section 19-48 of the Flagler County Code of Ordinances to increase the levy from 4% to 5% and revise the Tourist Development Plan. The first year of the development plan (effective 6/1/17) redistributed the percentage of annual revenue to be credited to each category. For the period of June 1, 2017 through May 31, 2018, the Capital Projects allocation is 0%. The distribution will change effective 6/1/18, allowing for a 10% distribution to capital projects and effective 6/1/19 it will increase to 20%. The provisions of Section 125.0104(5)(a)1, Florida Statutes, limit the uses of the capital outlay portion of the Tourist Development Tax to “acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums, or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county...”

Tourist Development Promotions & Advertising (Fund 1110) – Established pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion of the Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c), (d) and (l), Florida Statutes which is allocated for promotion and advertising. In March 2017, the Board of County Commissioners amended Section 19-48 of the Flagler County Code of Ordinances to increase the levy from 4% to 5% and revise the Tourist Development Plan. The first year of the development plan (effective 6/1/17) redistributed the percentage of annual revenue to be credited to each category. For the period of June 1, 2017 through May 31, 2018, the Promotions and Advertising allocation is 40%. The distribution will change effective 6/1/18, allowing for a 60% distribution to Promotions & Advertising and effective 6/1/19 it will remain at the 60% allocation. The provisions of Section 125.0104(5)(a)2, Florida Statutes, limit the uses of the promotion and advertising portion of the Tourist Development Tax to “promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists...”

Description of Funds and Accounts

Tourist Development Beach Restoration (Fund 1111) – Created pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion of the Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c), (d) and (l), Florida Statutes which is allocated for beach restoration and maintenance. In March 2017, the Board of County Commissioners amended Section 19-48 of the Flagler County Code of Ordinances to increase the levy from 4% to 5% and revise the Tourist Development Plan. The first year of the development plan (effective 6/1/17) redistributed the percentage of annual revenue to be credited to each category. For the period of June 1, 2017 through May 31, 2018, the Beach Restoration and Maintenance allocation is 60%. The distribution will change effective 6/1/18, allowing for a 30% distribution to Beach Restoration and Maintenance and effective 6/1/19 it will decrease to 20%. The provisions of Section 125.0104(5)(a)2, Florida Statutes, limit the uses of the beach restoration and maintenance portion of the Tourist Development Tax to “finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of less than 100,000 population, no more than 10 percent of the revenues from the tourist development tax may be used for beach park facilities.”

Constitutional Gas Tax (Fund 1112) – Established to account for the proceeds received from the Constitutional Gas Tax (2 cents per gallon) which is collected and distributed by the State of Florida pursuant to provisions of Sections 206.41(1)(a) and 206.47, Florida Statutes. Authorized uses of the constitutional gas tax, as provided by the provisions of Section 206.47(7), Florida Statutes, are limited to “the acquisition, construction, and maintenance of roads. For the purposes of this subsection, the term ‘maintenance’ includes periodic maintenance and routine maintenance, as defined in s. 334.03, and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.”

Opioid Settlement (Fund 1113) – Established in FY 2022-23 to account for funding expected to be received in response to multiple lawsuits related to the over utilization of Opioid medications and the adverse effects it had in the state of Florida and the United States as a whole.

IT Replacement (Fund 1115) – Established in FY 2023-24 to account for the replacement of drones, computers, monitors, servers, firewalls, and other IT hardware.

Environmentally Sensitive Lands (Fund 1117) – Initially established for the first time in fiscal year 2004-05 to account for the proceeds from the \$6,665,000 Limited Tax General Obligation Bonds, Series 2005 issued in January of 2005 which were used to fund the acquisition of environmentally sensitive lands.

ESL 2008 Referendum (Fund 1119) – Established to account for that portion of the 0.25 mill ad valorem tax levy authorized (or reauthorized) by the voters on November 4, 2008, which is not required to fund debt service associated with either the \$6,665,000 Limited General Obligation Bonds, Series 2005 or the \$10,000,000 Limited General Obligation Bonds, Series 2009. Pursuant to the ballot language approved by the voters on November 4, 2008, expenditures of this special ad valorem tax levy are authorized to continue to acquire and improve land to protect drinking water sources, preserve wildlife habitat and environmentally sensitive lands, reduce risk of wildfires, improve water quality of lakes, streams and the Intracoastal Waterway, and seek matching funds, shall Flagler County be authorized to levy 0.25 mill ad valorem tax for twenty years and issue bonds not exceeding \$40 Million at interest rates not exceeding the legal maximum, subject to an annual independent audit.

Utility Regulatory Authority (Fund 1120) – Created to account for activities undertaken by Flagler County in conducting rate reviews and other consumer related activities related to the regulation of privately owned water and wastewater utilities operating in Flagler County. In the past, these activities were the responsibility of the Florida Public Service Commission, however, several years ago, the County reassumed this responsibility. At that point in time, the Florida Public Service Commission transferred funding to Flagler County to assist in their regulatory efforts. Although the bulk of this funding (\$1,000,000) was subsequently paid the City of Palm Coast (following their incorporation and takeover of the primary utility company serving City residents), there remains a small amount of funding (approximately \$20,000) that is included in the approved budget. Authority for the Flagler County Utility Regulatory Authority is set forth in Chapter 30, Article II of the Flagler County Code of Ordinances.

Description of Funds and Accounts

Impact Fee – Park D1 (Fund 1121) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 1 generally includes the coastal portion of Flagler County along the Atlantic Ocean from St. Johns County down to Volusia County.

Impact Fee – Park D2 (Fund 1122) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 2 generally includes the northeast portion of Flagler County.

Impact Fee – Park D3 (Fund 1123) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 3 generally includes the area of Flagler County in and around the City of Bunnell.

Impact Fee – Park D4 (Fund 1124) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 4 generally includes the western portion of Flagler County.

North Malacompra Drainage District (Fund 1127) - Collection of a Special Assessment was approved by the Board of County Commissioners beginning in FY 2016-17. The purpose of this Special Assessment District is to operate and maintain a backbone stormwater management system for the portion of the Hammock that lies between the south side of Malacompra Canal to Washington Oaks State Park and lying east of State Road A1A. A map is provided in the attached letter showing the District. The stormwater management system is intended to protect properties in this area in the event of potentially hazardous storms by maintaining stormwater outfalls to the Intracoastal Waterway. The system is designed to minimize any hazards, minimize damage to property and protect the general public health of the area. The system will also better assure that stormwater runoff entering the Matanzas River/Intracoastal Waterway is less polluted than today's runoffs. These activities and functions of the District will provide benefits to all property owners within the District. The maximum annual assessment for any lot within the district is \$75 dollars. The first year annual assessment was set at \$30 dollars. Each lot within the District is subject to the assessment.

Grant Special Revenue (Fund 1128) – Established in FY 2020-21 to separate grants from the General Fund. This provides a more accurate depiction of general revenue sources most associated with a General Fund. Grant Matches required from the General are provided via Interfund Transfers.

Description of Funds and Accounts

Transportation Impact Fee East - Old (Fund 1130) – Established to account for transportation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-64 of the Flagler County Code of Ordinances. The amounts budgeted in this fund represent impact fees collected prior to September 30, 2003, and grant funds and interest collected to the present time. Impact fees collected are credited to the geographic quadrant from which collected, where they may be used only within the quadrant from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations. For the 130 Fund, the geographic area includes all land east of the Florida East Coast (FEC) Railroad Right of Way.

Transportation Impact Fee West (Fund 1131) – Created to account for transportation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-64 of the Flagler County Code of Ordinances. Transportation impact fees were first collected following the passage of Flagler County Ordinance Number 89-19 on November 6, 1989. These funds represent amounts collected and credited to the geographic quadrant from which collected, which, for the 131 Fund, includes all land west of the Florida East Coast (FEC) Railroad Right of Way. Funds collected may only be used within the quadrant from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Parks Impact Fee Zone 1 (Fund 1132) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included in Zone 1 may be generally described as lands lying north of State Road 100 and east of the Intracoastal Waterway, lands lying within the corporate limits of the City of Flagler Beach and lands lying south of State Road 100 and east of Interstate 95.

Parks Impact Fee Zone 2 (Fund 1133) – Created to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 2 may be generally described as lands lying North of State Road 100 and East of U.S. Highway 1 and West of the Intracoastal Waterway, other than those areas within the corporate limits of the City of Bunnell, the City of Flagler Beach and the City of Palm Coast.

Parks Impact Fee Zone 3 (Fund 1134) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 3 may be generally described as lands lying within the corporate limits of the City of Bunnell (as they existed in 1994) plus the area south of State Road 100, east of U.S. Highway 1 and west of Interstate 95.

Parks Impact Fee Zone 4 (Fund 1135) – Created to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 4 may be generally described as lands lying west of U.S. Highway 1 and outside the corporate limits of the City of Bunnell (as they existed in 1994).

Description of Funds and Accounts

Transportation Impact Fee Palm Coast (Fund 1136) – Established following the adoption of Flagler County Ordinance Number 2002-27 on October 7, 2002, to account for the amount of transportation impact fees levied and collected by the Board of County Commissioners within the corporate limits of the City of Palm Coast. Funds collected could only be used within the geographic area from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations. The City of Palm Coast subsequently enacted their own transportation impact fee ordinance, and the County discontinued the practice of collecting impact fees within the City of Palm Coast some time on or before September 30, 2004. Per an interlocal agreement, the funds have been used for pass through grant projects. Upon completion of the final projects (Old Kings Road), the balance of the funds remaining were returned to the City of Palm Coast and the fund was closed in FY17.

Transportation Impact Fee New East (Fund 1137) – Created following the adoption of Flagler County Ordinance Number 2002-27 on October 7, 2002, to account for the amount of transportation impact fees levied and collected by the Board of County Commissioners within the geographic area lying outside the corporate limits of the City of Palm Coast and east of the Florida East Coast (FEC) Railroad Right of Way. Funds collected may only be used within the geographic area from which they were collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Economic Development (Fund 1141) – 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 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.

SHIP Program (Fund 1143) – Established pursuant to the provisions of Section 420.9075(5), Florida Statutes, to account for the local housing distribution monies received from the State of Florida in connection with the State Housing Initiatives Partnership Act (SHIP) Program. The State Housing Initiatives Partnership Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production of and preserve affordable housing, to further the housing element of the local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax collected by the State of Florida are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans. Authorized expenditures from the Local Housing Assistance Trust Fund are limited to the administration and implementation of the local housing assistance program. Flagler County has historically utilized the SHIP funds to provide down payment assistance, repair or replacement of substandard housing, and mortgage foreclosure prevention assistance.

CDBG-Neighborhood Stabilization Program (Fund 1152) – Established during FY12 to account for grant funding 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 plans to use its funds in state Strategy 1 for the acquisition and rehabilitation of eligible foreclosed properties to rent to qualified households. A minimal balance remains that will be used to provide monitoring of the contracts for compliance with program requirements.

CDBG – Urban Development (Fund 1153) – Established as part of the FY 20 Adopted Budget, this grant was anticipated to provide affordable housing with the unincorporated area of Flagler County. Due to unforeseen circumstances, this grant had to be returned to the grant agency. The county plans to reapply for this grant in the coming fiscal years.

Impact Fee – Transport D1 (Fund 1154) – Created following to account for transportation impact fees levied and collected by the Board of County Commissioners within the Expenditure District No. 1 which includes all lands in the unincorporated area of the County lying east of the FEC Railroad right-of-ways. Funds collected may only be used within the geographic area from which they were collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Description of Funds and Accounts

Impact Fee – Transport D2 (Fund 1155) – Created following to account for transportation impact fees levied and collected by the Board of County Commissioners within the Expenditure District No. 1 which includes all lands in the unincorporated area of the County lying west of the FEC Railroad right-of-ways. Funds collected may only be used within the geographic area from which they were collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Impact Fee – LE Trust (Fund 1156) – Established for the Impact Fee imposed to fund growth-necessitated capital improvements to the Law Enforcement System consisting of the buildings, vehicles, apparatus, and capital equipment provided by the County that are used for calls for service for the apprehension of criminals or prevention of criminal violations and investigation of illegal actions within the County.

Impact Fee – Fire Rescue Trust (Fund 1157) – Established for the Impact Fee imposed to fund growth-necessitated capital improvements to the Fire Rescue System consisting of the buildings, vehicles, apparatus, and capital equipment provided by the County that are used for the suppression and prevention of fires or other disasters and the handling of incidents involving hazardous materials.

Impact Fee – EMS Trust (Fund 1158) – Established for the Impact Fee imposed to fund growth-necessitated capital improvements to the Emergency Medical Services System consisting of the buildings, vehicles, apparatus, and capital equipment provided by the County that are used for the provision of emergency medical care and transport of the sick, injured, or incapacitated within the County.

Impact Fee - Library Trust (Fund 1159) – Established to accommodate the new development generated by such growth and maintain the standards of service provided by the Library System. These funds shall be used solely for the purpose of providing growth-necessitated capital improvements to the Library System.

Bimini Gardens MSTU (Fund 1175) – Created, pursuant to the provisions of Section 125.01(1)(q), Florida Statutes, Flagler County Ordinance Number 99-10, and Flagler County Resolution Number 99-91, to account for the proceeds of a special per front foot assessment levied by the Board of County Commissioners and collected by the Tax Collector as a part of the tax roll. The per front foot assessment rate has remained unchanged since initially levied in fiscal year 2000-01 at \$0.58 per front foot. Authorized purposes for which the funds so generated may legally be expended are limited to the “acquisition, construction, and improvement from time to time of roads and related drainage improvements” within Bimini Gardens.

Espanola Special Assessment (Fund 1177) – Established pursuant to the provisions of Flagler County Resolution Number 2002-31 (as adopted on February 28, 2002) to account for the proceeds of a per parcel special assessment of \$11.76 per residential unit levied for the purpose of funding mosquito control services (including inspection services, surveillance and truck and aerial spraying) in the Espanola area. On April 21, 2003, the Board agreed to contract mosquito control services for these areas as well as the Rima Ridge Area (collectively known as the West Flagler Mosquito Control District, or WFMCD) to the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County annually applies for (and has annually received) state financial assistance from the Department of Agriculture and Consumer Services (DACS).

Rima Ridge Special Assessment (Fund 1178) – Created pursuant to the provisions of Flagler County Resolution Number 2002-31 (as adopted on February 28, 2002) to account for the proceeds of a per parcel special assessment of \$14.62 per residential unit levied for the purpose of funding mosquito control services (including inspection services, surveillance and truck and aerial spraying) in the Rima Ridge area. On April 21, 2003, the Board agreed to contract mosquito control services for this area as well as the Espanola Area (collectively known as the West Flagler Mosquito Control District, or WFMCD) to the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County annually applies for (and has annually received) state financial assistance from the Department of Agriculture and Consumer Services (DACS).

Description of Funds and Accounts

Municipal Services (Fund 1180) – Established to account for services provided by Board of County Commissioners Departments to geographically limited areas of Flagler County (i.e., the unincorporated areas). Services provided include engineering, code enforcement, planning and zoning (the Building Inspection Division is budgeted in another fund). In addition to self-generated revenues (i.e., planning and zoning fees or code enforcement charges) significant sources of revenue in this fund include a portion of the state shared ½ cent sales tax as well as staff time charges (charges made by a department for the provision of services to another fund or department). This fund is illustrated as part of the General Fund for financial reporting.

Building Department (Fund 1181) – Created to account for building permit fees authorized by Chapter 553.80(1), Florida Statutes which provides “The governing bodies of local governments may provide a schedule of fees, as authorized by s. 125.56(2) or s. 166.222 and this section, for the enforcement of the provisions of this part. Such fees shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code.” As a consequence, only costs associated with the inspection and enforcement of the provisions of Section 125.56, Florida Statutes, and of the Florida Building Code and the Florida Fire Prevention Code (i.e., building and fire inspections) are funded from this source.

Public Safety Communications Network (Fund 1182) – Created to account for loan proceeds for the upgrade of the 800 MHz Radio System. This fund will also be responsible for maintaining the equipment with revenues collected through user fees. Flagler County BOCC, Flagler County Sheriff’s Office, Flagler County School Board, City of Palm Coast, City of Flagler Beach, City of Bunnell, as well as other outside agencies will be able to utilize this radio system. The newly acquired debt service payments for the upgrade of the 800 MHz Radio System will also be accounted for in this fund.

Disaster Relief (Fund 1184) – Created to account for all possible FEMA reimbursable expenses related to disaster events. This allows for one centralized fund to account for all disaster expenses. A new department is designated for each disaster.

CARES Act Relief (Fund 1185) – This fund was created to account for the roughly \$20 Million of CARES Act funding received for the BOCC and the municipalities of Flagler County.

Capital Preservation Fund (Fund 1187) – Established in FY 2021-22 per the Capital Improvement Policy to account for major repair and maintenance projects that do not expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$10,000 or greater, but not exceed \$49,999.

Domestic Violence (Fund 1192) – Established to account for that portion of the \$201.00 surcharge levied pursuant to the provisions of Section 938.08, Florida Statutes (S.S.115.00) which is “provided to the governing board of the county and must be used only to defray the costs of incarcerating persons sentenced under Section 741.283, Florida Statutes and provide additional training to law enforcement personnel in combating domestic violence.”

Alcohol & Drug Abuse Trust Fund (Fund 1193) – Created pursuant the provisions of § 893.165, Florida Statutes and Flagler County Ordinance Number 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 “roll-over” to the next year.

Court Innovations /Technology (Fund 1194) – Established pursuant to the provisions of § 28.24(12)(e)1, Florida Statutes, to account for that portion (\$2.00) of the additional \$4.00 per page recording fee collected by the Clerk and distributed to the board of county commissioners to be used exclusively to fund court-related technology, and court technology needs as defined in Sections 29.008(1)(f)2. and (h), Florida Statutes, for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county. Unexpended funds at year-end remain in this fund (Fund 194) and “roll-over” to the next year.

Description of Funds and Accounts

Juvenile Diversion (Fund 1195) – Created Pursuant to § 939.185(1)(a)4., Florida Statutes, and Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05), to account for the ¼ portion of the additional court cost of \$65.00 imposed by the Board of County Commissioners to be used “as determined by the Board of County Commissioners to support teen court programs, except as provided in s. 938.19(7), juvenile assessment centers, and other juvenile alternative programs.” Inasmuch as the Board of County Commissioners, pursuant to the provisions of Section 938.19, Florida Statutes, and Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05) has chosen to impose the \$3.00 additional court cost specifically in support of the Teen Court Program, this portion of the \$65.00 additional court cost may not be used to support the Teen Court Program (See Section 938.19(7), Florida Statutes). Unexpended funds at year-end, if any, are transferred to the Court Innovations Fund (Fund 197).

Crime Prevention Fund (Fund 1196) – Established Pursuant to § 775.083(2), Florida Statutes, to account for the court costs 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 and shall be deposited by the clerk of the court into an appropriate county account for disbursement for the purposes provided in this subsection. The county shall account for the funds separately from other county funds as crime prevention funds. The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under ss. 163.501-163.523.

Court Innovations (Fund 1197) – Created to account for that portion (25%) of the additional court cost authorized pursuant to § 939.185, Florida Statutes, and imposed by the Board of County Commissioners by the provisions of Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05) which is required 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. During prior fiscal years, significant funding was also received in this fund from Annual “Drug Court” Grants. This grant funding is no longer available. Unexpended funds at year-end, if any, remain in this fund (Fund 197) and “roll-over” to the next year.

Teen Court (Fund 1198) – Created pursuant to the provisions of Section 938.19, Florida Statutes, as further implemented by the provisions of Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05), to account for the additional court cost of \$3 assessed in the circuit and county court in the county against each person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, or adjudicated delinquent for a violation of a criminal law, a delinquent act, or a municipal or county ordinance, or who pays a fine or civil penalty for any violation of chapter 316. Any person whose adjudication is withheld under s. 318.14(9) or (10) shall also be assessed the cost. All amounts collected by the Clerk of the Circuit Court under this section shall be deposited into an account specifically for the operation and administration of the Flagler County Teen Court Program. Unexpended funds at year-end, if any, remain in this fund (Fund 198) and “roll-over” to the next year.

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The County has seven debt service funds.

Judicial Center \$25,500,000 General Obligation Bonds, Series 2015 (Fund 1211) – Established to account for the debt service required in connection with the \$32,990,000 General Obligation Bonds, Series 2005, which 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. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. Average annual debt service totals \$1,980,000. The final maturity date is July 1, 2035. 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 Judicial Center. 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. In March 2015, the BOCC authorized the issuance of General Obligation Refunding Bonds Series 2015 to refund the Series 2005 General Obligation Bonds with the same maturity date. By refunding the loan, the coupon rates now range from 2% to 5% depending on the year of maturity and savings of approximately \$3,000,000 over the next 20 years.

Description of Funds and Accounts

Capital Improvement and Refunding Revenue Bonds, Series 2015 \$42,775,000 (Fund 1212) – Established February 2015 to refund Capital Improvement Revenue Bonds, Series 2005 and finance the construction of the Sheriff's Operation Center, Flagler County Jail Expansion, and other capital projects. Flagler County agreed to appropriate Non-Ad Valorem revenues amounts sufficient to pay principal and interest on the Bonds when due. Principal payments are due October 1st and interest payments are due October 1st and April 1st of each year. The final maturity date is October 1, 2035.

Taxable Special Assessment Revenue Note, Series 2018A, \$1,520,000 (Fund 1213) - Established March 2018, to finance the construction of sea walls in Painter's Hill. The vinyl seawall with a concrete cap will protect adjacent homes along the shoreline. The Note is issued pursuant to Chapter 125, Florida Statutes, Article VII of the Florida Constitution and other applicable provisions of law, and Resolution No. 2018-20 duly adopted by the Board of County Commissioners of the County on March 5, 2018, Resolution No. 2017-69 duly adopted by the Board Of County Commissioners on December 20, 2017, and the Loan Agreement by and between the County and CenterState Bank, N.A. A public hearing was held September 5, 2018, to levy non-ad valorem assessments for the Painters Hill Seawall. The Board utilized the uniform method for the levy, collection and enforcement of non-ad valorem assessments to defray a portion of the costs of the project. The Note shall bear interest at a fixed rate not greater than 3.94% per annum, calculated on a 30/360-day basis, and shall be dated the date of delivery. Interest on the Note shall be payable semi-annually commencing January 1, 2019, and on each January 1 and July 1 thereafter until the Note is paid in full. Principal on the Note will be payable annually commencing on July 1, 2019, and on each July 1 thereafter and the Note shall mature on July 1, 2033. The County may prepay the Note in whole or in part, at any time, without a prepayment premium or penalty. The County may also make additional principal payments on the Note between July 1 and July 31 of each year.

Taxable Special Assessment Revenue Note, Series 2018B, \$3,112,000 (Fund 1214) - Established June 2018, to finance the Restoration of Emergency Berm (Dune) and partial Engineered Dune to mitigate against the loss of land and structures. The Board of County Commissioners created the Dune Restoration Project Special Assessment District in December of 2017 to address hurricane damage to the portion of the beach within this Assessment District. The Note is issued pursuant to Chapter 125, Florida Statutes, Article VII of the Florida Constitution and other applicable provisions of law, and Resolution No. 2018-40 duly adopted by the Board of County Commissioners of the County on June 18, 2018, Resolution No. 2017-68 duly adopted by the Board of County Commissioners on December 20, 2017, and the Loan Agreement by and between the County and Branch Banking and Trust Company. A public hearing to levy non-ad valorem assessments was held on September 5, 2018. The Note shall bear interest per annum at the rate of 3.97%, which shall be calculated on the basis of a 360-day year consisting of twelve (12) thirty (30) day months. Interest on the Note shall be paid semi-annually on every July 1 and January 1, commencing January 1, 2019 until the Note is paid in full. Principal on the Note shall be paid in annual installments beginning July 1, 2019, and thereafter on each July 1 without presentation of the Note, except with respect to the final payment of principal after all amounts due and owing to the Lender have been paid. The County may prepay this Note in whole, at any time, without a prepayment premium or penalty. The County may also make additional partial prepayments on the Note on any interest payment date from Dune Assessments that have been prepaid to the County.

Bond-Cap Imp Rev S2020 (Fund 1215) – Created to account for the required principal and interest payments in connection with the \$20,000,000 Capital Improvement Revenue Note, Series 2020 for the new Sheriff's Operations Center. The Note shall bear interest per annum at the rate of 1.83%, Final maturity date is October 1, 2035. The funding source of the required debt service payments is the legally available Non-Ad Valorem proceeds of the General Fund.

(ESL) III Series 2009 (Fund 1219) – Created to account for the required principal and interest payments in connection with the \$10,000,000 Limited General Obligation Tax Bonds, Series 2009 which were issued in August 2009. The interest rate is fixed at 5.11%. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. Given the fixed interest rate, the annual debt service requirement declines over the life of the bonds. The final maturity date is July 1, 2029. 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 0.25 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 \$40,000,000 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 will be used to finance the cost of land acquisitions for Bings Landing Addition, Sweetbottom Plantation and Bay Drive Addition.

Description of Funds and Accounts

Bond TDT Revenue Series 2017 (Fund 1220) – Created to account for the required principal and interest payments in connection with the County’s Dune Restoration project from damages caused by Hurricane Matthew. The original issuance in September of 2017 in the amount of \$6,536,000. Final maturity date is November 1, 2030. Funding for the debt service payments is provided by Tourist Development Taxes.

Bond Grant Anticipated Note Series 2020 (Fund 1221) – Created to account for a short-term borrowing to pay for the Army Corp Dune Restoration Project. The Florida Department of Transportation (FDOT) has provided a reimbursement grant with no local match. This issuance is used to pay the Army Corp upfront and will be repaid once the reimbursement from FDOT is received.

Capital Projects Funds are used to account for resources designated to construct or acquire general fixed assets and major improvements. The County has four capital projects funds.

Beachfront Parks Capital (Fund 1307) – Established during fiscal year 1997-98 to account for that portion (\$1,075,000) of the contribution received from the developer, to be used for capital improvements to the Malacompra Beach Front Park. On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with Lowes Ocean Hammock, Ltd., and the simultaneous contribution of \$1,675,000 from the developer. In exchange for 33 acres of property known as the 16th Road Park, 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 S.R. A1A. Fund 1307 was established with \$1,075,000 of the total contribution to cover the cost of Park improvements. The improvements may consist of restrooms, pavilions, benches, walkways, pedestrian and bike paths, picnic areas, site development, extension of water and sewer within the parks and all costs and fees associated with the planning, design, permitting and construction, as well as reconnection, of the wetlands bifurcated by Malacompra Road are all considered permissible uses of this construction/development money.

Beachfront Park Maintenance (Fund 1308) – Created during FY1997-98 to account for that portion (\$600,000) of the contribution received from the developer, to be used for maintenance of the capital improvements at the Malacompra Beach Front Park. On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with Lowes Ocean Hammock, Ltd., and the simultaneous contribution of \$1,675,000 from the developer. In exchange for 33 acres of property known as the 16th Road Park, 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 S.R. A1A. Fund 1308 was established with \$600,000 of the total contribution to be deposited in an interest-bearing account as a trust fund for the maintenance of the Parks. Parks maintenance is to be provided from the interest generated from the Park Maintenance Trust Fund. In the event these monies are insufficient in any given year to cover the maintenance costs, up to 10% of the principal may be used to cover these costs. Monies were placed in reserves until construction of parks is completed in Fund 1307.

½ Cent Discretionary Sales Tax (Fund 1311) - Established with the adoption of the Small County Surtax approved on October 1, 2012, this fund was created to account for the revenue and related capital projects, such as the Jail Design and expansion. This funding replaced the Infrastructure Surtax that expired on January 1, 2013, which was pledged for the repayment of Capital Improvement Revenue Bonds, Series 2005. The debt service schedule of the bonds took this expiration into account and decreased accordingly. The intent of the Small County Surtax is to maintain and to improve the quality of life of the residents of Flagler County. The revenues and any interest accrued will be used for the purpose of paying cost that are associated with construction, reconstruction, or improvement of public facilities, including but not limited to public safety facilities, roads, bridges and storm water projects, beach restoration, recreational improvements, and general public infrastructure. This ½ cent Small County Surtax is to include operational expenses of any infrastructure and any other public purpose defined and authorized by Section 212.055 (3), Florida Statutes. The proceeds from the Small County Surtax are distributed to the County and its municipalities using the state prescribed default formula.

Description of Funds and Accounts

Capital Improvement Revenue Bond (Fund 1312) – Established during the fiscal year 2014-15 to account for a portion of the proceeds of the \$42,775,000 Capital Improvement & Refunding Revenue Bonds Series 2015 obligated to finance the construction of the Sheriff's Operation Center, Flagler County Jail Expansion, and other capital projects. The proceeds were transferred to this fund to be used for the construction of these projects.

Dune Restoration Project (Fund 1314) – Established during Fiscal Year 2017-18 to account for the loan proceeds (Taxable Special Assessment Revenue Note, Series 2018B) to cover cost of the restoration of emergency berm (dune) and partial engineered dune to mitigate against the loss of land and structures. The Flagler County Board of County Commissioners adopted Resolution 2017-68 to assess and collect non-ad valorem assessments associated with the costs of installing and financing an emergency protective berm along the beach. An emergency protective berm will help ensure the future viability of the parcels along the coastline belonging to Ocean Hammock Property Owners Association, Inc., Hammock Dunes Owners' Association Inc. and LRA Hammock Beach Ocean, LLC. The cost for the restoration of the Emergency berm will include final design and permit costs, dune sand and vegetative plantings, surveying, construction inspection and management, procurement and finance costs and engineer certifications plus all labor and equipment and all other costs associated with the dune construction and to pay the cost of issuance. This project will continue through May 2019.

CPF –New Sheriff Ops Center (Fund 1315) – Established to account for all funding and expenditures related to the New Sheriff Ops Center built beginning in Fiscal Year 2020-21.

General Capital Projects (Fund 1316) – Established in FY 2021-22 per the Capital Improvement Policy to account for major capital projects that do expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$50,000 or greater and a useful life of 5 years or more. Innovation Technology (IT) greater than \$10,000 are included in this fund.

Marineland Acres District (Fund 1318) - Collection of a Special Assessment was approved by the Board of County Commissioners beginning in FY 2016-17. The purpose of the District is to create and maintain a stormwater management system for the portion of the Hammock that lies between the south side of MalaCompra Canal and Washington Oaks State Park, and lying east of State Road A I A. The stormwater management system is intended to protect each owner's property in the event of potentially hazardous storms. The system is designed to minimize any hazards, minimize damage to property and protect the general public health of the area. This system will also better assure that stormwater runoff entering the Matanzas River/Intracoastal Waterway is environmentally less polluted than today's runoff. These activities and functions of the District will provide benefits to all property owners within the District. Properties within the Marineland Acres Drainage Basin District will be subject to an annual maximum assessment of \$600. The assessment is based on whether the property is developed or vacant. The initial recommended assessment for developed lots is \$435.00 for the first year. For vacant lots, the initial recommended assessment is \$220.00 for the first year. Each lot within the District will be subject to the assessment.

2009 ESL (Environmentally Sensitive Lands) Capital Projects Fund (Fund 1319) – Established during fiscal year 2008-09 to account for the net proceeds of the \$10,000,000 Limited Tax General Obligation Bonds, Series 2009. The net proceeds (after subtracting the estimated costs of issuance of \$51,000) of \$9,949,000 were deposited into this fund in September 2009 and used to fund the cost of acquiring the Bing's Landing Addition, Sweetbottom Plantation, and Bay Drive properties.

Capital Projects Fund Beach Renourishment (Fund 1320) – This fund was created to account for the Army Corp Dune Restoration Project. Funding for this project is tied to the Fund 1221 debt service fund.

Description of Funds and Accounts

Proprietary Fund Types - Proprietary funds are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on the balance sheet, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for the Proprietary Fund Types report increases (revenues) and decreases (expenses) in total economic net worth. The County has five enterprise funds and one internal service fund as follows:

Enterprise Funds

Airport (Fund 1401) – Created to account for the Flagler County Airport, a public use, General Aviation (GA) airport that is owned, operated and maintained under the direction of the Flagler County Board of County Commissioners. The Airport primarily serves corporate aviation and general aviation activity. There are no scheduled airlines providing service at the airport. The airport covers 1,257 acres with two lighted 5,000-foot-long runways with associated lighted taxiways and aprons. The airport also has a 3,000-foot water runway. According to the Federal Aviation Administration (FAA) data, the airport ranks as the 2nd busiest in Florida, and 4th in the country out of the 252 General Aviation airports participating in the Contract Tower program with a 176,000 takeoff and landings per year. The high amounts of air traffic led to the construction of an Air Traffic Control Tower, which went operational in October 2009. There are currently 80 aircraft based at the airport. Significant operating revenues are derived from the sale of fuel (both Avgas and Jet Fuel) as well as the rental of hangars, aircraft tie-downs and other building and land leases at the Airport. Capital Improvement Program (CIP) grants for airport operational and economic development projects are received from the FDOT and FAA and require varying percentage levels of local matching funds. The FAA provides entitlement grant funding for operational and safety related projects via the federal Airport Improvement Program (AIP). FDOT provides grant assistance for FAA, AIP and economic development projects.

Landfill (Fund 1402) – Established to account for the operation, closure and postclosure care costs of the Old Kings Road Landfill, the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old Kings Road Landfill, and the Bunnell Landfill, as well as the costs associated with the household hazardous waste collection center and the used oil collection center. The Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste, was opened in 1977 and closed in 1991. The Old Kings Road Construction and Demolition Debris C&D facility was opened in 1991 and closed in 2006. The Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture was opened in 1974 and closed in 1989. The County continues to operate the household hazardous waste collection center and the used oil collection center although there is currently no dedicated revenue source to pay for them. Please see the fund descriptions for the Old Kings Road Landfill (Fund 1145), the Construction & Demolition Debris Landfill (Fund 1146), and the Bunnell Landfill (Fund 1148), for a more complete discussion of closure and postclosure care cost funding. In addition, please note that these three special revenue funds are not separately stated for financial reporting purposes but rather they are consolidated into the sanitary landfill fund (Fund 1402).

Flagler County Utilities – Beverly Beach /Eagle Lakes (Fund 1404) – Originally established during fiscal year 2003-04 to account for the operation of the Beverly Beach Water and Wastewater Utility Systems, a relatively small utility, servicing 551 customers most of whom reside within the corporate limits of the Town of Beverly Beach. The anticipated user population at the build out of the system is estimated to be approximately 1,200 customers. The Beverly Beach Water and Wastewater System currently purchases bulk water from the City of Palm Coast and treats its own wastewater. In addition to the Town of Beverly Beach Water and Wastewater System, the Board of County Commissioners has also entered into two different Developer's Agreements to accept the Eagle Lakes water and wastewater facilities to serve that development and the Old Kings Road corridor. Additionally, through the 2007 water settlement agreement with the Cities of Flagler Beach and Palm Coast, Flagler County will be the retail water and wastewater provider along the John Anderson Highway corridor. Under the Hunter's Ridge Development Order, Flagler County will provide water and wastewater service to the portion of Hunter's Ridge Development which lies in Flagler County. Flagler County BOCC divested themselves of these Utilities in December of 2020.

Residential Solid Waste Collection (Fund 1405) – Created to account for residential solid waste collection services provided in the unincorporated areas of Flagler County. Actual solid waste collection services are performed by a contracted vendor. Prior to January 1, 2008, billing for these services was performed by County Staff. As part of the fiscal year 2008-09 budget adoption process, a non-ad valorem per parcel special assessment was added to the tax bills. These special assessments represent the most significant revenue source in this fund. Solid Waste services provided include collection of residential solid waste twice a week, collection of recyclable materials once a week, and collection of yard trash once a week.

Description of Funds and Accounts

Flagler County Utilities – Plantation Bay (Fund 1407) – Created in FY 2015-16 when ownership of the Bunnell Flagler County Utility was transferred to Flagler County, for the operation of the Plantation Bay Water & Wastewater utility systems. This utility currently serves approximately 1,800 customers with approximately half in Volusia and the other half in Flagler County. The anticipated user population at build out of the system is approximately 8,000 customers. This utility is currently under a consent order and Flagler County has been working on meeting the requirements of the order. Design is underway for three wastewater projects; master plant collection/pump station, reject tank and redundancy as well as plans for improvements to the water treatment process. Flagler County BOCC divested themselves of these Utilities in December of 2020.

Old Kings Road Landfill (Fund 1408) – Created, pursuant to the provisions of Flagler County Resolution Number 96-54, to account for the funds placed in escrow for long-term maintenance (i.e., closure and post-closure care costs for up to thirty years after final closure) for the Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste. The Old Kings Road Landfill was opened in 1977 and closed in 1991. Since this landfill was closed prior to the implementation of regulations providing for the funding of closure and post-closure care costs, no revenue source existed to fund these costs. Consequently, this fund received initial funding during fiscal year 1995-96 from an interfund transfer in the amount of \$120,000 from the capital projects fund. Subsequently, during fiscal year 2000-01, additional funding was provided (totaling approximately \$750,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Construction & Demolition Debris Landfill (Fund 1409) – Established to account for the funds placed in escrow for long-term maintenance (i.e., closure and post-closure care costs for up to thirty years after final closure) for the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old Kings Road Landfill. The Old Kings Road C&D facility was opened in 1991 and closed in 2006. Although as a C&D facility the requirements for the funding of closure and post-closure care costs are significantly different from those associated with a Class I Landfill, there was no specific revenue source collected during the years it was in operation to fund these costs. Consequently, during fiscal year 2000-01, significant funding was provided (totaling \$270,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Bunnell Landfill (Fund 1410) – Created to account for the funds placed in escrow for long-term maintenance (i.e., closure and post-closure care costs for up to thirty years after final closure) for the Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture. The Bunnell Landfill was opened in 1974 and closed in 1989. Since this landfill was closed prior to the implementation of regulations providing for the funding of closure and post-closure care costs, no revenue source existed to fund these costs. Consequently, this fund received funding during fiscal year 2000-01 (totaling approximately \$570,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Internal Service Fund

Health Insurance Fund (Fund 1501) – Established to account for the amounts collected and the claims paid in connection with the self-insured health benefits coverage provided to employees of the Board of County Commissioners, as well as employees of the various constitutional officers. In addition to major medical coverage, the County also self-insures dental coverage. This fund also serves as a conduit for the payment of insurance premiums in the areas of vision insurance and life insurance.

Risk Fund (Fund 1502) – Established in FY 2023-24 this fund was created due to the rising cost of property insurance for county-owned facilities. The Board determined that buildings that had a replacement value of less than \$1,000,000 and or had not received any fundings for repair from FEMA would be self-insured by the County.

FY 23-24 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Agriculture Agent I	99	\$ 13,411.42	\$ 31,981.08	\$ 50,550.74	\$ 6.45	\$ 15.38	\$ 24.30
4H Extension Agent I	99	\$ 13,411.42	\$ 31,981.08	\$ 50,550.74	\$ 6.45	\$ 15.38	\$ 24.30
County Extension Director/Consumer Science Agent II	99	\$ 13,411.42	\$ 31,981.08	\$ 50,550.74	\$ 6.45	\$ 15.38	\$ 24.30
Horticulture Agent I	99	\$ 13,411.42	\$ 31,981.08	\$ 50,550.74	\$ 6.45	\$ 15.38	\$ 24.30
GAL Case Coordinator	102	\$ 32,136.00	\$ 42,756.07	\$ 53,376.15	\$ 15.45	\$ 20.56	\$ 25.66
Household Hazardous Waste Tech	102	\$ 32,136.00	\$ 42,756.07	\$ 53,376.15	\$ 15.45	\$ 20.56	\$ 25.66
Intern	102	\$ 32,136.00	\$ 42,756.07	\$ 53,376.15	\$ 15.45	\$ 20.56	\$ 25.66
Library Assistant I	102	\$ 32,136.00	\$ 42,756.07	\$ 53,376.15	\$ 15.45	\$ 20.56	\$ 25.66
Maintenance Technician	102	\$ 32,136.00	\$ 42,756.07	\$ 53,376.15	\$ 15.45	\$ 20.56	\$ 25.66
Staff Assistant II	102	\$ 32,136.00	\$ 42,756.07	\$ 53,376.15	\$ 15.45	\$ 20.56	\$ 25.66
Tourism Visitor Services Specialist	102	\$ 32,136.00	\$ 42,756.07	\$ 53,376.15	\$ 15.45	\$ 20.56	\$ 25.66
Adult Daycare Certified Nursing Assist	102	\$ 32,136.00	\$ 42,756.07	\$ 53,376.15	\$ 15.45	\$ 20.56	\$ 25.66
Adult Daycare CNA- On Call	102	\$ 32,136.00	\$ 42,756.07	\$ 53,376.15	\$ 15.45	\$ 20.56	\$ 25.66
Library Assistant I	102	\$ 32,136.00	\$ 42,756.07	\$ 53,376.15	\$ 15.45	\$ 20.56	\$ 25.66
Custodian/Maintenance Technician	103	\$ 33,742.80	\$ 45,256.91	\$ 56,771.02	\$ 16.22	\$ 21.76	\$ 27.29
Library Assistant II	103	\$ 33,742.80	\$ 45,256.91	\$ 56,771.02	\$ 16.22	\$ 21.76	\$ 27.29
Park Ranger	103	\$ 33,742.80	\$ 45,256.91	\$ 56,771.02	\$ 16.22	\$ 21.76	\$ 27.29
Transportation Driver	103	\$ 33,742.80	\$ 45,256.91	\$ 56,771.02	\$ 16.22	\$ 21.76	\$ 27.29
19 Hour Transportation Driver	103	\$ 33,742.80	\$ 45,256.91	\$ 56,771.02	\$ 16.22	\$ 21.76	\$ 27.29
Equipment Operator II	105	\$ 35,092.51	\$ 46,479.33	\$ 57,866.14	\$ 16.87	\$ 22.35	\$ 27.82
Land Management Specialist	105	\$ 35,092.51	\$ 46,479.33	\$ 57,866.14	\$ 16.87	\$ 22.35	\$ 27.82
Service Mechanic	105	\$ 35,092.51	\$ 46,479.33	\$ 57,866.14	\$ 16.87	\$ 22.35	\$ 27.82
Site Leader	105	\$ 35,092.51	\$ 46,479.33	\$ 57,866.14	\$ 16.87	\$ 22.35	\$ 27.82
Tradesworker II Grounds	105	\$ 35,092.51	\$ 46,479.33	\$ 57,866.14	\$ 16.87	\$ 22.35	\$ 27.82
Tradesworker II Maintenance	105	\$ 35,092.51	\$ 46,479.33	\$ 57,866.14	\$ 16.87	\$ 22.35	\$ 27.82
Traffic Sign Technician	105	\$ 35,092.51	\$ 46,479.33	\$ 57,866.14	\$ 16.87	\$ 22.35	\$ 27.82
Transportation Dispatch Clerk	105	\$ 35,092.51	\$ 46,479.33	\$ 57,866.14	\$ 16.87	\$ 22.35	\$ 27.82

FY 23-24 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Accounting Clerk	106	\$ 36,013.74	\$ 48,385.50	\$ 60,757.26	\$ 17.31	\$ 23.26	\$ 29.21
Airport Attendant	106	\$ 36,013.74	\$ 48,385.50	\$ 60,757.26	\$ 17.31	\$ 23.26	\$ 29.21
Extension Program Assistant	106	\$ 36,013.74	\$ 48,385.50	\$ 60,757.26	\$ 17.31	\$ 23.26	\$ 29.21
Mechanic I	106	\$ 36,013.74	\$ 48,385.50	\$ 60,757.26	\$ 17.31	\$ 23.26	\$ 29.21
Senior Services Program Aide	106	\$ 36,013.74	\$ 48,385.50	\$ 60,757.26	\$ 17.31	\$ 23.26	\$ 29.21
Veterans Services Counselor	106	\$ 36,013.74	\$ 48,385.50	\$ 60,757.26	\$ 17.31	\$ 23.26	\$ 29.21
Administrative Assistant	107	\$ 37,813.36	\$ 50,807.53	\$ 63,801.69	\$ 18.18	\$ 24.43	\$ 30.67
Central Permitting Technician	107	\$ 37,813.36	\$ 50,807.53	\$ 63,801.69	\$ 18.18	\$ 24.43	\$ 30.67
Equipment Operator III	107	\$ 37,813.36	\$ 50,807.53	\$ 63,801.69	\$ 18.18	\$ 24.43	\$ 30.67
Property Control Agent	107	\$ 37,813.36	\$ 50,807.53	\$ 63,801.69	\$ 18.18	\$ 24.43	\$ 30.67
Tradesworker II Construction	107	\$ 37,813.36	\$ 50,807.53	\$ 63,801.69	\$ 18.18	\$ 24.43	\$ 30.67
Transportation Coordinator	107	\$ 37,813.36	\$ 50,807.53	\$ 63,801.69	\$ 18.18	\$ 24.43	\$ 30.67
Emergency Management Specialist	108	\$ 39,720.10	\$ 53,359.77	\$ 66,999.44	\$ 19.10	\$ 25.65	\$ 32.21
Contract Coordinator	108	\$ 39,720.10	\$ 53,359.77	\$ 66,999.44	\$ 19.10	\$ 25.65	\$ 32.21
Library Associate I	108	\$ 39,720.10	\$ 53,359.77	\$ 66,999.44	\$ 19.10	\$ 25.65	\$ 32.21
Fixed Assets and Property Coordinator	108	\$ 39,720.10	\$ 53,359.77	\$ 66,999.44	\$ 19.10	\$ 25.65	\$ 32.21
Records Clerk	108	\$ 39,720.10	\$ 53,359.77	\$ 66,999.44	\$ 19.10	\$ 25.65	\$ 32.21
Tradesworker III Maintenance	108	\$ 39,720.10	\$ 53,359.77	\$ 66,999.44	\$ 19.10	\$ 25.65	\$ 32.21
Tradesworker III Grounds	108	\$ 39,720.10	\$ 53,359.77	\$ 66,999.44	\$ 19.10	\$ 25.65	\$ 32.21
Adult Daycare LPN	109	\$ 41,712.53	\$ 56,031.52	\$ 70,350.51	\$ 20.05	\$ 26.94	\$ 33.82
Assets and Inventory Control Supervisor	109	\$ 41,712.53	\$ 56,031.52	\$ 70,350.51	\$ 20.05	\$ 26.94	\$ 33.82
Court Services Coordinator	109	\$ 41,712.53	\$ 56,031.52	\$ 70,350.51	\$ 20.05	\$ 26.94	\$ 33.82
Drafter/CAD Technician	109	\$ 41,712.53	\$ 56,031.52	\$ 70,350.51	\$ 20.05	\$ 26.94	\$ 33.82
Drug Court Coordinator	109	\$ 41,712.53	\$ 56,031.52	\$ 70,350.51	\$ 20.05	\$ 26.94	\$ 33.82
Human Resources Specialist	109	\$ 41,712.53	\$ 56,031.52	\$ 70,350.51	\$ 20.05	\$ 26.94	\$ 33.82
Pretrial Services Officer	109	\$ 41,712.53	\$ 56,031.52	\$ 70,350.51	\$ 20.05	\$ 26.94	\$ 33.82
Procurement Analyst	109	\$ 41,712.53	\$ 56,031.52	\$ 70,350.51	\$ 20.05	\$ 26.94	\$ 33.82
Solid Waste Inspector	109	\$ 41,712.53	\$ 56,031.52	\$ 70,350.51	\$ 20.05	\$ 26.94	\$ 33.82

FY 23-24 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Tradesworker III Construction	109	\$ 41,712.53	\$ 56,031.52	\$ 70,350.51	\$ 20.05	\$ 26.94	\$ 33.82
Tradesworker IV Maintenance	109	\$ 41,712.53	\$ 56,031.52	\$ 70,350.51	\$ 20.05	\$ 26.94	\$ 33.82
Warehouse Supervisor	109	\$ 41,712.53	\$ 56,031.52	\$ 70,350.51	\$ 20.05	\$ 26.94	\$ 33.82
Code Enforcement Inspector	110	\$ 43,790.66	\$ 58,833.73	\$ 73,876.80	\$ 21.05	\$ 28.29	\$ 35.52
Equipment Operator IV	110	\$ 43,790.66	\$ 58,833.73	\$ 73,876.80	\$ 21.05	\$ 28.29	\$ 35.52
Housing Program Coordinator	110	\$ 43,790.66	\$ 58,833.73	\$ 73,876.80	\$ 21.05	\$ 28.29	\$ 35.52
Human Services Case Manager	110	\$ 43,790.66	\$ 58,833.73	\$ 73,876.80	\$ 21.05	\$ 28.29	\$ 35.52
Library Associate II	110	\$ 43,790.66	\$ 58,833.73	\$ 73,876.80	\$ 21.05	\$ 28.29	\$ 35.52
Licensing Coordinator	110	\$ 43,790.66	\$ 58,833.73	\$ 73,876.80	\$ 21.05	\$ 28.29	\$ 35.52
Mechanic II	110	\$ 43,790.66	\$ 58,833.73	\$ 73,876.80	\$ 21.05	\$ 28.29	\$ 35.52
Mechanic II EVT	110	\$ 43,790.66	\$ 58,833.73	\$ 73,876.80	\$ 21.05	\$ 28.29	\$ 35.52
Mechanic II TVT	110	\$ 43,790.66	\$ 58,833.73	\$ 73,876.80	\$ 21.05	\$ 28.29	\$ 35.52
Senior Services Case Manager	110	\$ 43,790.66	\$ 58,833.73	\$ 73,876.80	\$ 21.05	\$ 28.29	\$ 35.52
Senior Services Case Manager Title III	110	\$ 43,790.66	\$ 58,833.73	\$ 73,876.80	\$ 21.05	\$ 28.29	\$ 35.52
Accountant I	111	\$ 45,975.90	\$ 61,755.20	\$ 77,534.50	\$ 22.10	\$ 29.69	\$ 37.28
Energy Management Coordinator	111	\$ 45,975.90	\$ 61,755.20	\$ 77,534.50	\$ 22.10	\$ 29.69	\$ 37.28
Human Resources Generalist	111	\$ 45,975.90	\$ 61,755.20	\$ 77,534.50	\$ 22.10	\$ 29.69	\$ 37.28
IT Office Manager	111	\$ 45,975.90	\$ 61,755.20	\$ 77,534.50	\$ 22.10	\$ 29.69	\$ 37.28
Legal Assistant	111	\$ 45,975.90	\$ 61,755.20	\$ 77,534.50	\$ 22.10	\$ 29.69	\$ 37.28
Mechanic II/Service Advisor	111	\$ 45,975.90	\$ 61,755.20	\$ 77,534.50	\$ 22.10	\$ 29.69	\$ 37.28
Mechanic III	111	\$ 45,975.90	\$ 61,755.20	\$ 77,534.50	\$ 22.10	\$ 29.69	\$ 37.28
Office Manager	111	\$ 45,975.90	\$ 61,755.20	\$ 77,534.50	\$ 22.10	\$ 29.69	\$ 37.28
Tradesworker IV Construction	111	\$ 45,975.90	\$ 61,755.20	\$ 77,534.50	\$ 22.10	\$ 29.69	\$ 37.28
Transportation Manager	111	\$ 45,975.90	\$ 61,755.20	\$ 77,534.50	\$ 22.10	\$ 29.69	\$ 37.28
Welder/Mechanic	111	\$ 45,975.90	\$ 61,755.20	\$ 77,534.50	\$ 22.10	\$ 29.69	\$ 37.28
Chief of Trades Facilities	112	\$ 48,246.85	\$ 64,818.08	\$ 81,389.32	\$ 23.20	\$ 31.16	\$ 39.13
Chief of Trades Grounds & Fields	112	\$ 48,246.85	\$ 64,818.08	\$ 81,389.32	\$ 23.20	\$ 31.16	\$ 39.13

FY 23-24 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Financial Analyst	112	\$ 48,246.85	\$ 64,818.08	\$ 81,389.32	\$ 23.20	\$ 31.16	\$ 39.13
GIS Specialist	112	\$ 48,246.85	\$ 64,818.08	\$ 81,389.32	\$ 23.20	\$ 31.16	\$ 39.13
Grant & Project Accountant	112	\$ 48,246.85	\$ 64,818.08	\$ 81,389.32	\$ 23.20	\$ 31.16	\$ 39.13
IT Support Specialist I	112	\$ 48,246.85	\$ 64,818.08	\$ 81,389.32	\$ 23.20	\$ 31.16	\$ 39.13
Land Development Technician	112	\$ 48,246.85	\$ 64,818.08	\$ 81,389.32	\$ 23.20	\$ 31.16	\$ 39.13
Librarian II	112	\$ 48,246.85	\$ 64,818.08	\$ 81,389.32	\$ 23.20	\$ 31.16	\$ 39.13
OMB Analyst	112	\$ 48,246.85	\$ 64,818.08	\$ 81,389.32	\$ 23.20	\$ 31.16	\$ 39.13
Procurement Analyst	112	\$ 48,246.85	\$ 64,818.08	\$ 81,389.32	\$ 23.20	\$ 31.16	\$ 39.13
Adult Daycare Coordinator Sub	113	\$ 51,160.51	\$ 68,717.03	\$ 86,273.55	\$ 24.60	\$ 33.04	\$ 41.48
Adult Daycare Program Manager Sub	113	\$ 51,160.51	\$ 68,717.03	\$ 86,273.55	\$ 24.60	\$ 33.04	\$ 41.48
Asset Management Technician	113	\$ 51,160.51	\$ 68,717.03	\$ 86,273.55	\$ 24.60	\$ 33.04	\$ 41.48
Building Inspector II	113	\$ 51,160.51	\$ 68,717.03	\$ 86,273.55	\$ 24.60	\$ 33.04	\$ 41.48
Chief of Trades Construction	113	\$ 51,160.51	\$ 68,717.03	\$ 86,273.55	\$ 24.60	\$ 33.04	\$ 41.48
Contracts Grant Coordinator	113	\$ 51,160.51	\$ 68,717.03	\$ 86,273.55	\$ 24.60	\$ 33.04	\$ 41.48
Energy Management Coordinator	113	\$ 51,160.51	\$ 68,717.03	\$ 86,273.55	\$ 24.60	\$ 33.04	\$ 41.48
Executive Assistant to the BOCC	114	\$ 54,224.14	\$ 72,844.28	\$ 91,464.42	\$ 26.07	\$ 35.02	\$ 43.97
Fire Rescue Community Paramedic	114	\$ 54,224.14	\$ 72,844.28	\$ 91,464.42	\$ 26.07	\$ 35.02	\$ 43.97
IT Support Specialist II	114	\$ 54,224.14	\$ 72,844.28	\$ 91,464.42	\$ 26.07	\$ 35.02	\$ 43.97
Librarian III	114	\$ 54,224.14	\$ 72,844.28	\$ 91,464.42	\$ 26.07	\$ 35.02	\$ 43.97
Senior Procurement Analyst	114	\$ 54,224.14	\$ 72,844.28	\$ 91,464.42	\$ 26.07	\$ 35.02	\$ 43.97
Senior Contract Coordinator	114	\$ 54,224.14	\$ 72,844.28	\$ 91,464.42	\$ 26.07	\$ 35.02	\$ 43.97
Digital Media and Events Coordinator	115	\$ 57,459.17	\$ 77,199.60	\$ 96,940.02	\$ 27.62	\$ 37.12	\$ 46.61
GIS Analyst	115	\$ 57,459.17	\$ 77,199.60	\$ 96,940.02	\$ 27.62	\$ 37.12	\$ 46.61
Marketing Media Manager	115	\$ 57,459.17	\$ 77,199.60	\$ 96,940.02	\$ 27.62	\$ 37.12	\$ 46.61
Tourism Marketing Manager	115	\$ 57,459.17	\$ 77,199.60	\$ 96,940.02	\$ 27.62	\$ 37.12	\$ 46.61
Benefits & Wellness Manager	116	\$ 60,908.43	\$ 81,826.30	\$ 102,744.16	\$ 29.28	\$ 39.34	\$ 49.40
Destination Development & Community Engagement Manager	116	\$ 60,908.43	\$ 81,826.30	\$ 102,744.16	\$ 29.28	\$ 39.34	\$ 49.40

FY 23-24 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Executive Administrative Assistant	116	\$ 60,908.43	\$ 81,826.30	\$ 102,744.16	\$ 29.28	\$ 39.34	\$ 49.40
Logistics Manager	116	\$ 60,908.43	\$ 81,826.30	\$ 102,744.16	\$ 29.28	\$ 39.34	\$ 49.40
Network Administrator	116	\$ 60,908.43	\$ 81,826.30	\$ 102,744.16	\$ 29.28	\$ 39.34	\$ 49.40
Risk Manager	116	\$ 60,908.43	\$ 81,826.30	\$ 102,744.16	\$ 29.28	\$ 39.34	\$ 49.40
Senior Building Inspector	116	\$ 60,908.43	\$ 81,826.30	\$ 102,744.16	\$ 29.28	\$ 39.34	\$ 49.40
Senior Chief of Trades	116	\$ 60,908.43	\$ 81,826.30	\$ 102,744.16	\$ 29.28	\$ 39.34	\$ 49.40
Senior Financial Analyst	116	\$ 60,908.43	\$ 81,826.30	\$ 102,744.16	\$ 29.28	\$ 39.34	\$ 49.40
Senior OMB Analyst	116	\$ 60,908.43	\$ 81,826.30	\$ 102,744.16	\$ 29.28	\$ 39.34	\$ 49.40
Senior Procurement Analyst	116	\$ 60,908.43	\$ 81,826.30	\$ 102,744.16	\$ 29.28	\$ 39.34	\$ 49.40
Fire Rescue Battalion Chief (2990)	117	\$ 68,954.48	\$ 92,912.84	\$ 116,871.21	\$ 23.06	\$ 31.07	\$ 39.09
Flight Mechanic - On Call	118	\$ 78,881.72	\$ 103,877.72	\$ 128,873.72	\$ 39.06	\$ 49.94	\$ 61.96
Helicopter Pilot /Director of Operations and Maintenance	119	\$ 83,614.62	\$ 110,109.94	\$ 136,605.27	\$ 41.41	\$ 52.94	\$ 65.68
Chief Pilot	119	\$ 83,614.62	\$ 110,109.94	\$ 136,605.27	\$ 41.41	\$ 52.94	\$ 65.68
Parks & Recreation Supervisor	201	\$ 45,954.48	\$ 61,733.54	\$ 77,512.59	\$ 22.09	\$ 29.68	\$ 37.27
Prescribed Fire Program Manager/Aerial Ignitions Specialist	201	\$ 45,954.48	\$ 61,733.54	\$ 77,512.59	\$ 22.09	\$ 29.68	\$ 37.27
Public Works Supervisor	201	\$ 45,954.48	\$ 61,733.54	\$ 77,512.59	\$ 22.09	\$ 29.68	\$ 37.27
Veterans Services Officer	201	\$ 45,954.48	\$ 61,733.54	\$ 77,512.59	\$ 22.09	\$ 29.68	\$ 37.27
Assistant Branch Manager (Library)	202	\$ 49,275.20	\$ 66,208.36	\$ 83,141.51	\$ 23.69	\$ 31.83	\$ 39.97
Audio Video Production Coordinator	203	\$ 52,595.92	\$ 70,672.22	\$ 88,748.52	\$ 25.29	\$ 33.98	\$ 42.67
Adult Daycare Program Manager	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
Assistant Library Director	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
Branch Manager	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65

FY 23-24 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Development Engineer	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
Emergency Management Planner	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
Fire Marshal	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
Fire Rescue Training Officer	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
Communications Coordinator	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
Forestry Supervisor	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
General Services Project Coordinator	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
Planner	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
Security Analyst	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
Transportation Manager	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
Fleet Manager	204	\$ 56,302.27	\$ 75,624.59	\$ 94,946.90	\$ 27.07	\$ 36.36	\$ 45.65
Building Services Manager	205	\$ 60,222.86	\$ 80,903.10	\$ 101,583.33	\$ 28.95	\$ 38.90	\$ 48.84
Development Review Planner	205	\$ 60,222.86	\$ 80,903.10	\$ 101,583.33	\$ 28.95	\$ 38.90	\$ 48.84
Emergency Management Senior Planner	205	\$ 60,222.86	\$ 80,903.10	\$ 101,583.33	\$ 28.95	\$ 38.90	\$ 48.84
Financial Management Coordinator	205	\$ 60,222.86	\$ 80,903.10	\$ 101,583.33	\$ 28.95	\$ 38.90	\$ 48.84
GIS Developer	205	\$ 60,222.86	\$ 80,903.10	\$ 101,583.33	\$ 28.95	\$ 38.90	\$ 48.84
Housing Program Manager	205	\$ 60,222.86	\$ 80,903.10	\$ 101,583.33	\$ 28.95	\$ 38.90	\$ 48.84
Human Services Program Manager	205	\$ 60,222.86	\$ 80,903.10	\$ 101,583.33	\$ 28.95	\$ 38.90	\$ 48.84
Parks & Recreation Manager	205	\$ 60,222.86	\$ 80,903.10	\$ 101,583.33	\$ 28.95	\$ 38.90	\$ 48.84
Public Lands and Natural Resource Manager	205	\$ 60,222.86	\$ 80,903.10	\$ 101,583.33	\$ 28.95	\$ 38.90	\$ 48.84
Public Safety Systems Specialist	205	\$ 60,222.86	\$ 80,903.10	\$ 101,583.33	\$ 28.95	\$ 38.90	\$ 48.84
Senior Services Program Manager	205	\$ 60,222.86	\$ 80,903.10	\$ 101,583.33	\$ 28.95	\$ 38.90	\$ 48.84
Junior Database Administrator	205	\$ 60,222.86	\$ 80,903.10	\$ 101,583.33	\$ 28.95	\$ 38.90	\$ 48.84
Chief Building Inspector	206	\$ 64,443.39	\$ 86,572.50	\$ 108,701.61	\$ 30.98	\$ 41.62	\$ 52.26
IT Support Supervisor	206	\$ 64,443.39	\$ 86,572.50	\$ 108,701.61	\$ 30.98	\$ 41.62	\$ 52.26
Project Manager	206	\$ 64,443.39	\$ 86,572.50	\$ 108,701.61	\$ 30.98	\$ 41.62	\$ 52.26
Purchasing Manager	206	\$ 64,443.39	\$ 86,572.50	\$ 108,701.61	\$ 30.98	\$ 41.62	\$ 52.26
Public Safety Systems Coordinator	206	\$ 64,443.39	\$ 86,572.50	\$ 108,701.61	\$ 30.98	\$ 41.62	\$ 52.26

FY 23-24 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
GIS Manager	207	\$ 68,942.43	\$ 92,906.82	\$ 116,871.21	\$ 33.15	\$ 44.67	\$ 56.19
Public Information Officer	207	\$ 68,942.43	\$ 92,906.82	\$ 116,871.21	\$ 33.15	\$ 44.67	\$ 56.19
Road & Bridge Manager	207	\$ 68,942.43	\$ 92,906.82	\$ 116,871.21	\$ 33.15	\$ 44.67	\$ 56.19
Senior Systems Administrator	207	\$ 68,942.43	\$ 92,906.82	\$ 116,871.21	\$ 33.15	\$ 44.67	\$ 56.19
Battalion Chief 40 hour Administration	207	\$ 68,942.43	\$ 92,906.82	\$ 116,871.21	\$ 33.15	\$ 44.67	\$ 56.19
Assistant Library Director	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
Budget Manager	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
Chief Pilot	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
Economic Development Manager	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
Fire Rescue Training Chief	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
Flight Operations Chief	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
Communications and Engagement Manager	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
General Services Assistant Director	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
Growth Management Assistant Director	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
Human Resources Manager	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
OMB Manager	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
Project Administrator	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
Procurement & Contract Services Manager	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
Senior Network Administrator	208	\$ 73,784.26	\$ 99,127.80	\$ 124,471.34	\$ 35.47	\$ 47.66	\$ 59.84
Assistant County Attorney	209	\$ 78,947.44	\$ 106,057.02	\$ 133,166.59	\$ 37.96	\$ 50.99	\$ 64.02
Chief Building Official	209	\$ 78,947.44	\$ 106,057.02	\$ 133,166.59	\$ 37.96	\$ 50.99	\$ 64.02
Fire Rescue Deputy Chief	209	\$ 78,947.44	\$ 106,057.02	\$ 133,166.59	\$ 37.96	\$ 50.99	\$ 64.02
IT Manager	209	\$ 78,947.44	\$ 106,057.02	\$ 133,166.59	\$ 37.96	\$ 50.99	\$ 64.02
IT Project Manager	209	\$ 78,947.44	\$ 106,057.02	\$ 133,166.59	\$ 37.96	\$ 50.99	\$ 64.02
Information Systems Security Manager	209	\$ 78,947.44	\$ 106,057.02	\$ 133,166.59	\$ 37.96	\$ 50.99	\$ 64.02
Assistant County Engineer	210	\$ 84,474.83	\$ 113,485.92	\$ 142,497.01	\$ 40.61	\$ 54.56	\$ 68.51

FY 23-24 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Coastal Engineering Administrator	210	\$ 84,474.83	\$ 113,485.92	\$ 142,497.01	\$ 40.61	\$ 54.56	\$ 68.51
Airport Director	214	\$ 110,719.23	\$ 148,751.45	\$ 186,783.67	\$ 53.23	\$ 71.52	\$ 89.80
Chief Information Officer	214	\$ 110,719.23	\$ 148,751.45	\$ 186,783.67	\$ 53.23	\$ 71.52	\$ 89.80
County Engineer	214	\$ 110,719.23	\$ 148,751.45	\$ 186,783.67	\$ 53.23	\$ 71.52	\$ 89.80
Emergency Management Director	214	\$ 110,719.23	\$ 148,751.45	\$ 186,783.67	\$ 53.23	\$ 71.52	\$ 89.80
Financial Services Director	214	\$ 110,719.23	\$ 148,751.45	\$ 186,783.67	\$ 53.23	\$ 71.52	\$ 89.80
Fire Rescue Chief	214	\$ 110,719.23	\$ 148,751.45	\$ 186,783.67	\$ 53.23	\$ 71.52	\$ 89.80
General Services Director	214	\$ 110,719.23	\$ 148,751.45	\$ 186,783.67	\$ 53.23	\$ 71.52	\$ 89.80
Growth Management Director	214	\$ 110,719.23	\$ 148,751.45	\$ 186,783.67	\$ 53.23	\$ 71.52	\$ 89.80
Health & Human Services Director	214	\$ 110,719.23	\$ 148,751.45	\$ 186,783.67	\$ 53.23	\$ 71.52	\$ 89.80
Human Resources Director/Dean of Students	214	\$ 110,719.23	\$ 148,751.45	\$ 186,783.67	\$ 53.23	\$ 71.52	\$ 89.80
Library Director/Legislative Liaison	214	\$ 110,719.23	\$ 148,751.45	\$ 186,783.67	\$ 53.23	\$ 71.52	\$ 89.80
Tourism Development Director	214	\$ 110,719.23	\$ 148,751.45	\$ 186,783.67	\$ 53.23	\$ 71.52	\$ 89.80
Chief of Special Projects/Library Director	215	\$ 107,910.40	\$ 142,979.20	\$ 199,859.40	\$ 56.96	\$ 76.52	\$ 96.09
Deputy County Administrator	216	\$ 124,280.62	\$ 166,965.20	\$ 209,649.77	\$ 59.75	\$ 80.27	\$ 100.79
Deputy County Attorney	216	\$ 124,280.62	\$ 166,965.20	\$ 209,649.77	\$ 59.75	\$ 80.27	\$ 100.79
Firefighter/EMT 56 Hours	302	\$ 44,840.13	N/A	\$ 77,195.49	\$ 15.45	-	\$ 26.57
Fire Rescue Firefighter/Paramedic	400	\$ 54,941.55	N/A	\$ 94,585.80	\$ 18.93	-	\$ 32.58
Fire Rescue Firefighter/Paramedic/LT	401	\$ 65,082.64	N/A	\$ 104,044.38	\$ 22.42	-	\$ 35.85
Paramedic (Single Cert) 2080	402	\$ 46,854.08	N/A	\$ 80,662.64	\$ 23.21	-	\$ 39.97
Captain	503	\$ 76,514.10	\$ 93,467.40	\$ 110,420.70	\$ 25.59	-	\$ 38.01
County Administrator	550	Contract					
County Attorney	550	Contract					

RESOLUTION NO. 2023- 77

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, RELATING TO ITS BUDGET FOR THE 2023-24 FISCAL YEAR; REVISING THE COUNTY BUDGET OFFICER'S ESTIMATE OF RECEIPTS AND OF BALANCES TO BE BROUGHT FORWARD; APPROVING A TENTATIVE COUNTY BUDGET IN THE AMOUNT OF \$287,038,539; ANNOUNCING A SECOND HEARING TO ADOPT THE FINAL MILLAGE RATE AND FINAL BUDGET; PROVIDING FOR PUBLICATION OF NOTICE OF SAID HEARING; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners began the FY 2023-24 Budget creation process in December 2022 by agreeing on the budget guidelines to be followed for the purpose of creating the Tentative Fiscal Year 2023-24 Budget; and

WHEREAS, the County Administrator, as the Flagler County Budget Officer, used those guidelines, held budget hearings in the Spring of 2023 to create the FY 24 Tentative Budget that was presented to the Board on July 10, 2023; and

WHEREAS, the Board of County Commissioners held discussions subsequent to receiving the Tentative Budget and provided changes to the document; and

WHEREAS, the County Administrator received those changes and recommended others to be implemented within the Tentative Budget as adjustments to the document originally submitted; and

WHEREAS, all of said changes are detailed in the attached Schedule A; and

WHEREAS, the Board of County Commissioners wishes to approve all of the changes detailed in Schedule A and desires by means of this Resolution to incorporate said changes into the Tentative Fiscal Year 2023-24 Budget as provided in the provisions of Section 129.03(3)(a), Florida Statutes; and

WHEREAS, the Board as of this date adopted a resolution approving the proposed millage rates to fund the Tentative Budget; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Flagler County, Florida as follows:

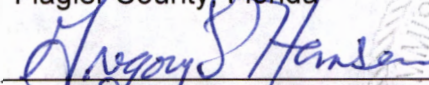
SECTION I: Attached hereto and made a part hereof as Schedule A are revisions to the Tentative Budget of Flagler County for the fiscal year ending September 30, 2024, which said budget revisions are hereby approved, adopted and accepted in all material respects.

SECTION II: A second public hearing will be held to consider and adopt the final millage rates and final budget no later than 20 days from adoption of this resolution, and such hearing shall be publicly advertised in accordance with Section 200.065(3), Florida Statutes.

SECTION III: If any section, subsection, sentence, clause or provision of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION IV: This Resolution shall take effect immediately upon its adoption.
PASSED AND ADOPTED this 6th day of September 2023.

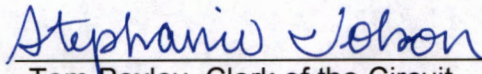
Board of County Commissioners
Flagler County, Florida



Gregory L. Hansen, Chair



Attest:



Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:



Sean S. Moylan, Deputy County Attorney

Digitally signed by Sean S. Moylan
Date: 2023.08.31 16:02:04 -04'00'

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1001	General Fund				
	Revenues				
	Ad Valorem Taxes	\$ 108,957,519		\$ 108,957,519	
	Other Taxes	239,706	3,715	243,421	EDR Update
	Licenses & Permits	30,000	221,487	251,487	Solid Waste Franchise Fees
	Intergovernmental Revenue	4,341,041	604,494	4,945,535	EDR Update
	Charges for Services	5,243,550		5,243,550	
	Fines & Forfeitures	36,500		36,500	
	Miscellaneous Revenue	719,636		719,636	
	Excess Fees	1,350,937		1,350,937	
	Other Sources	36,320		36,320	
	Interfund Transfer	0	1,500,000	1,500,000	Transfer from Fund 1212 for Helo purchase
	Cash Carry Forward	31,763,597	51,642	31,815,239	Additional Passport Rev CCF
	Total Revenues	\$ 152,718,806	\$ 2,381,338	\$ 155,100,144	
	Expenditures				
	General Government*	26,155,996	198,002	26,353,998	Insurance Increase, Increase CRAs Increase for Fire Rental of Conex and Helo Purchase, & Insurance Quote & Personnel
	Public Safety	23,896,682	1,406,637	25,303,319	Equity Increase
	Physical Environment	466,598	5,472	472,070	Insurance Increase & Personnel
	Transportation	3,859,145	8,692	3,867,837	SS4A Funding Engineering & Decrease from
	Debt Service	85,000	250,000	335,000	Future Debt Service Payment for Helicopter
	Economic Environment	385,048		385,048	
	Human Services	5,537,733	165	5,537,898	Insurance Increase
	Culture/Recreation	5,140,992	6,382	5,147,374	Insurance Increase & Personnel
	Transfer to Constitutional Officers	47,793,003		47,793,003	
	Court Related	377,272	93,735	471,007	Juvenile Justice Unfunded Mandated
	Interfund Transfers	15,389,712	314,660	15,704,372	Funding Change for Nexus Center & Funding
	Non-Operating	0		0	
	Reserves	23,631,625	97,593	23,729,218	Rebalance & Adjust 5% Operating Reserve
	Total Expenditures	\$ 152,718,806	\$ 2,381,338	\$ 155,100,144	

* Includes Tax Collector as they are a Fee Officer

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1102	<u>County Transportation Trust</u>				
	Revenues				
	Other Taxes	1,067,428	(17,746)	1,049,682	EDR Estimates
	Intergovernmental Revenue	2,004,672	(17,259)	1,987,413	EDR Estimates
	Charges for Services	865,000	(639,329)	225,671	Decreased Staff Time
	Miscellaneous Revenue	4,500		4,500	
	Cash Carry Forward	2,817,160		2,817,160	
	Total Revenues	\$ 6,758,760	\$ (674,334)	\$ 6,084,426	
	Expenditures				
	Transportation	4,100,559	3,981	4,104,540	Insurance Increase
	Reserves	2,658,201	(678,315)	1,979,886	
	Total Expenditures	\$ 6,758,760	\$ (674,334)	\$ 6,084,426	
Fund 1103	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	637,837		637,837	
	Charges for Services	200		200	
	Miscellaneous Revenue	1,500		1,500	
	Cash Carry Forward	271,246		271,246	
	Total Revenues	\$ 910,783	\$ -	\$ 910,783	
	Expenditures				
	Public Safety	910,783		910,783	
	Reserves	0		0	
	Total Expenditures	\$ 910,783	\$ -	\$ 910,783	
Fund 1104	<u>Daytona North Service District</u>				
	Revenues				
	Licenses & Permits	510,000	(250,000)	260,000	
	Miscellaneous Revenue	200	4,800	5,000	
	Excess Fees	1,200	0	1,200	
	Cash Carry Forward	491,547	(447,676)	43,871	
	Total Revenues	\$ 1,002,947	\$ (692,876)	\$ 310,071	
	Expenditures				
	General Government	34,450		34,450	
	Transportation	874,950	(599,329)	275,621	
	Reserves	93,547	(93,547)	0	
	Total Expenditures	\$ 1,002,947	\$ (692,876)	\$ 310,071	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	18,500		18,500	
	Miscellaneous Revenue	25		25	
	Interfund Transfers	26,549		26,549	
	Total Revenues	\$ 45,074	\$ -	\$ 45,074	
	Expenditures				
	Interfund Transfer	0		0	
	Court Related	45,074		45,074	
	Total Expenditures	\$ 45,074	\$ -	\$ 45,074	
Fund 1106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	60,000		60,000	
	Miscellaneous Revenue	200		200	
	Cash Carry Forward	36,367		36,367	
	Total Revenues	\$ 96,567	\$ -	\$ 96,567	
	Expenditures				
	Public Safety	96,567		96,567	
	Total Expenditures	\$ 96,567	\$ -	\$ 96,567	
Fund 1107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	18,000		18,000	
	Miscellaneous Revenue	20		20	
	Total Revenues	\$ 18,020	\$ -	\$ 18,020	
	Expenditures				
	Interfund Transfers	4,598		4,598	
	Court Related	13,422		13,422	
	Total Expenditures	\$ 18,020	\$ -	\$ 18,020	
Fund 1108	<u>Court Facilities</u>				
	Revenues				
	Fines & Forfeitures	172,000		172,000	
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	192,465		192,465	
	Total Revenues	\$ 364,965	\$ -	\$ 364,965	
	Expenditures				
	General Government Services				
	Court Related	190,607	31,500	222,107	Lactation Pods Install and Service Contract
	Reserves	174,358	(31,500)	142,858	Lactation Pods Install and Service Contract
	Total Expenditures	\$ 364,965	\$ -	\$ 364,965	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	850,000		850,000	
	Miscellaneous Revenue	15,000		15,000	
	Excess Fees	0		0	
	Cash Carry Forward	4,057,682		4,057,682	
	Total Revenues	\$ 4,922,682	\$ -	\$ 4,922,682	
	Expenditures				
	Culture/Recreation	30,500		30,500	
	Interfund Transfers	0		0	
	Reserves	4,892,182		4,892,182	
	Total Expenditures	\$ 4,922,682	\$ -	\$ 4,922,682	
Fund 1110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	2,550,000		2,550,000	
	Miscellaneous Revenue	15,000		15,000	
	Excess Fees	0		0	
	Cash Carry Forward	1,220,007		1,220,007	
	Total Revenues	\$ 3,785,007	\$ -	\$ 3,785,007	
	Expenditures				
	Economic Environment	2,158,032	(284)	2,157,748	Insurance Adjustment
	Reserves	1,626,975	284	1,627,259	
	Total Expenditures	\$ 3,785,007	\$ -	\$ 3,785,007	
Fund 1111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	850,000		850,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	3,000		3,000	
	Excess Fees	0		0	
	Cash Carry Forward	809,067		809,067	
	Total Revenues	\$ 1,662,067	\$ -	\$ 1,662,067	
	Expenditures				
	Physical Environment	385,000		385,000	
	Interfund Transfers	0		0	
	Reserves	1,277,067		1,277,067	
	Total Expenditures	\$ 1,662,067	\$ -	\$ 1,662,067	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Intergovernmental Revenue	0	5,823,415	5,823,415	
	Miscellaneous Revenue	107,565		107,565	
	Interfund Transfer	0	1,014,660	1,014,660	
	Cash Carry Forward	151,259		151,259	
	Total Revenues	\$ 258,824	\$ 6,838,075	\$ 7,096,899	
	Expenditures				
	Transportation	3,000	6,838,075	6,841,075	
	Reserves	255,824		255,824	
	Total Expenditures	\$ 258,824	\$ 6,838,075	\$ 7,096,899	
Fund 1115	<u>IT Replacement Fund</u>				
	Revenues				
	Interfund Transfer	335,556		335,556	
	Total Revenues	\$ 335,556	\$ -	\$ 335,556	
	Expenditures				
	General Government	335,556		335,556	
	Total Expenditures	\$ 335,556	\$ -	\$ 335,556	
Fund 1117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	64,164		64,164	
	Total Revenues	\$ 64,264	\$ -	\$ 64,264	
	Expenditures				
	Physical Environment	25,625		25,625	
	Reserves	38,639		38,639	
	Total Expenditures	\$ 64,264	\$ -	\$ 64,264	
Fund 1119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,717,554		1,717,554	
	Miscellaneous Revenue	2,000		2,000	
	Cash Carry Forward	6,420,930		6,420,930	
	Total Revenues	\$ 8,140,484	\$ -	\$ 8,140,484	
	Expenditures				
	Physical Environment	39,000		39,000	
	Reserves	8,101,484		8,101,484	
	Total Expenditures	\$ 8,140,484	\$ -	\$ 8,140,484	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1120	<u>Utility Regulatory Authority</u>				
	Revenues				
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	22,286		22,286	
	Total Revenues	\$ 22,336	\$ 0	\$ 22,336	
	Expenditures				
	Reserves	22,336		22,336	
	Total Expenditures	\$ 22,336	\$ 0	\$ 22,336	
Fund 1121	<u>Impact Fee - Park D1</u>				
	Revenues				
	Licenses and Permits	0	30,000	30,000	Account Number Correction
	Intergovernmental Revenue	30,000	(30,000)	0	Account Number Correction
	Miscellaneous Revenue	30		30	
	Cash Carry Forward	53,880		53,880	
	Total Revenues	\$ 83,910	\$ 0	\$ 83,910	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	83,810		83,810	
	Total Expenditures	\$ 83,910	\$ 0	\$ 83,910	
Fund 1122	<u>Impact Fee - Park D2</u>				
	Revenues				
	Licenses and Permits	0	5,500	5,500	Account Number Correction
	Intergovernmental Revenue	5,500	(5,500)	0	Account Number Correction
	Miscellaneous Revenue	10		10	
	Cash Carry Forward	9,277		9,277	
	Total Revenues	\$ 14,787	\$ 0	\$ 14,787	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	14,687		14,687	
	Total Expenditures	\$ 14,787	\$ 0	\$ 14,787	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1123	<u>Impact Fee - Park D3</u>				
	Revenues				
	Licenses and Permits	0	15,000	15,000	Account Number Correction
	Intergovernmental Revenue	15,000	(15,000)	0	Account Number Correction
	Miscellaneous Revenue	30		30	
	Cash Carry Forward	34,163		34,163	
	Total Revenues	\$ 49,193	\$ 0	\$ 49,193	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	49,093		49,093	
	Total Expenditures	\$ 49,193	\$ 0	\$ 49,193	
Fund 1124	<u>Impact Fee - Park D4</u>				
	Revenues				
	Licenses and Permits	0	25,000	25,000	Account Number Correction
	Intergovernmental Revenue	25,000	(25,000)	0	Account Number Correction
	Miscellaneous Revenue	30		30	
	Cash Carry Forward	42,675		42,675	
	Total Revenues	\$ 67,705	\$ 0	\$ 67,705	
	Expenditures				
	Culture/Recreation	59,581		59,581	
	Reserves	8,124		8,124	
	Total Expenditures	\$ 67,705	\$ 0	\$ 67,705	
Fund 1127	<u>North Malacompra Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	33,500		33,500	
	Miscellaneous Revenue	800		800	
	Excess Fees	185		185	
	Cash Carry Forward	237,692		237,692	
	Total Revenues	\$ 272,177	\$ 0	\$ 272,177	
	Expenditures				
	Physical Environment	3,460		3,460	
	Reserves	268,717		268,717	
	Total Expenditures	\$ 272,177	\$ 0	\$ 272,177	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	1,506,007		1,506,007	
	Miscellaneous Revenue	0		0	
	Interfund Transfer	49,500		49,500	
	Total Revenues	\$ 1,555,507	\$ 0	\$ 1,555,507	
	Expenditures				
	Public Safety	1,060,507		1,060,507	
	Transportation	495,000		495,000	
	Human Services	0		0	
	Culture/Recreation	0		0	
	Total Expenditures	\$ 1,555,507	\$ 0	\$ 1,555,507	
Fund 1130	<u>Transportation Impact Fee East - Old</u>				
	Revenues				
	Miscellaneous Revenue	6,000		6,000	
	Cash Carry Forward	3,519		3,519	
	Total Revenues	\$ 9,519	\$ -	\$ 9,519	
	Expenditures				
	Transportation	2,100		2,100	
	Reserves	7,419		7,419	
	Total Expenditures	\$ 9,519	\$ -	\$ 9,519	
Fund 1131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	200		200	
	Cash Carry Forward	99,236		99,236	
	Total Revenues	\$ 99,436	\$ -	\$ 99,436	
	Expenditures				
	Transportation	250		250	
	Reserves	99,186		99,186	
	Total Expenditures	\$ 99,436	\$ -	\$ 99,436	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Licenses & Permits	0		0	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	205,811		205,811	
	Total Revenues	\$ 205,911	\$ -	\$ 205,911	
	Expenditures				
	Culture/Recreation	150		150	
	Reserves	205,761		205,761	
	Total Expenditures	\$ 205,911	\$ -	\$ 205,911	
Fund 1133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Licenses & Permits	0		0	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	7,704		7,704	
	Total Revenues	\$ 7,804	\$ -	\$ 7,804	
	Expenditures				
	Culture/Recreation	75		75	
	Reserves	7,729		7,729	
	Total Expenditures	\$ 7,804	\$ -	\$ 7,804	
Fund 1134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Licenses & Permits	0		0	
	Miscellaneous Revenue	250		250	
	Cash Carry Forward	179,046		179,046	
	Total Revenues	\$ 179,296	\$ -	\$ 179,296	
	Expenditures				
	Culture/Recreation	150		150	
	Reserves	179,146		179,146	
	Total Expenditures	\$ 179,296	\$ -	\$ 179,296	
Fund 1135	<u>Parks Impact Fee Zone 4</u>				
	Revenues				
	Licenses & Permits	0		0	
	Miscellaneous Revenue	300		300	
	Cash Carry Forward	344		344	
	Total Revenues	\$ 644	\$ -	\$ 644	
	Expenditures				
	Culture/Recreation	644		644	
	Reserves	0		0	
	Total Expenditures	\$ 644	\$ -	\$ 644	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1137	<u>Transportation Impact Fee East - New</u>				
	Revenues				
	Miscellaneous Revenue	1,400		1,400	
	Cash Carry Forward	78,111		78,111	
	Total Revenues	\$ 79,511	\$ -	\$ 79,511	
	Expenditures				
	Transportation	500		500	
	Reserves	79,011		79,011	
	Total Expenditures	\$ 79,511	\$ -	\$ 79,511	
Fund 1141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	150,825		150,825	
	Total Revenues	\$ 151,825	\$ -	\$ 151,825	
	Expenditures				
	Economic Environment	151,825		151,825	
	Total Expenditures	\$ 151,825	\$ -	\$ 151,825	
Fund 1143	<u>State Housing Initiatives Partnership Program (SHIP)</u>				
	Revenues				
	Intergovernmental Revenue	1,438,115		1,438,115	
	Miscellaneous Revenue	99,700	(93,000)	6,700	Refunds No Longer Adopted
	Interfund Transfer	0		0	
	Cash Carry Forward	0		0	
	Total Revenues	\$ 1,537,815	\$ (93,000)	\$ 1,444,815	
	Expenditures				
	Economic Environment	1,537,815	(93,000)	1,444,815	Refunds No Longer Adopted
	Total Expenditures	\$ 1,537,815	\$ (93,000)	\$ 1,444,815	
Fund 1152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Miscellaneous Revenue				
	Cash Carry Forward	50,518		50,518	
	Total Revenues	\$ 50,518	\$ 0	\$ 50,518	
	Expenditures				
	Economic Environment	50,518		50,518	
	Total Expenditures	\$ 50,518	\$ 0	\$ 50,518	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1153	<u>CDBG-Urban Development</u>				
	Revenues				
	Cash Carry Forward	42,000		42,000	
	Total Revenues	\$ 42,000	\$ 0	\$ 42,000	
	Expenditures				
	Economic Environment	42,000		42,000	
	Total Expenditures	\$ 42,000	\$ 0	\$ 42,000	
Fund 1154	<u>Impact Fee - Transport D1</u>				
	Revenues				
	Licenses & Permits	0	200,000	200,000	Account Number Correction
	Intergovernmental Revenue	200,000	(200,000)	0	Account Number Correction
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	410,165		410,165	
	Total Revenues	\$ 611,165	\$ 0	\$ 611,165	
	Expenditures				
	Transportation	1,000		1,000	
	Reserves	610,165		610,165	
	Total Expenditures	\$ 611,165	\$ 0	\$ 611,165	
Fund 1155	<u>Impact Fee - Transport D2</u>				
	Revenues				
	Licenses & Permits	0	70,000	70,000	Account Number Correction
	Intergovernmental Revenue	70,000	(70,000)	0	Account Number Correction
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	150,319		150,319	
	Total Revenues	\$ 220,419	\$ 0	\$ 220,419	
	Expenditures				
	Transportation	1,000		1,000	
	Reserves	219,419		219,419	
	Total Expenditures	\$ 220,419	\$ 0	\$ 220,419	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1156	<u>Impact Fee - LE Trust</u>				
	Revenues				
	Licenses & Permits	0	55,500	55,500	Account Number Correction
	Intergovernmental Revenue	55,500	(55,500)	0	Account Number Correction
	Miscellaneous Revenue	55		55	
	Cash Carry Forward	103,357		103,357	
	Total Revenues	\$ 158,912	\$ 0	\$ 158,912	
	Expenditures				
	Public Safety	100		100	
	Reserves	158,812		158,812	
	Total Expenditures	\$ 158,912	\$ 0	\$ 158,912	
Fund 1157	<u>Impact Fee - Fire Rescue Trust</u>				
	Revenues				
	Licenses & Permits	0	167,000	167,000	Account Number Correction
	Intergovernmental Revenue	167,000	(167,000)	0	Account Number Correction
	Miscellaneous Revenue	850		850	
	Cash Carry Forward	326,417		326,417	
	Total Revenues	\$ 494,267	\$ 0	\$ 494,267	
	Expenditures				
	Public Safety	100		100	
	Reserves	494,167		494,167	
	Total Expenditures	\$ 494,267	\$ 0	\$ 494,267	
Fund 1158	<u>Impact Fee - EMS Trust</u>				
	Revenues				
	Licenses & Permits	0	15,110	15,110	Account Number Correction
	Intergovernmental Revenue	15,110	(15,110)	0	Account Number Correction
	Miscellaneous Revenue	10		10	
	Cash Carry Forward	28,718		28,718	
	Total Revenues	\$ 43,838	\$ 0	\$ 43,838	
	Expenditures				
	Public Safety	100		100	
	Reserves	43,738		43,738	
	Total Expenditures	\$ 43,838	\$ 0	\$ 43,838	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1159	<u>Impact Fee - Library Trust</u>				
	Revenues				
	Licenses & Permits	0	65,000	65,000	Account Number Correction
	Intergovernmental Revenue	65,000	(65,000)	0	Account Number Correction
	Miscellaneous Revenue	85		85	
	Cash Carry Forward	123,648	101,615	225,263	Updated CCF
	Total Revenues	\$ 188,733	\$ 101,615	\$ 290,348	
	Expenditures				
	Culture/Recreation	100	200,000	200,100	Funding for Nexus Center
	Reserves	188,633	(98,385)	90,248	Updated CCF
	Total Expenditures	\$ 188,733	\$ 101,615	\$ 290,348	
Fund 1175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Licenses and Permits	5,300		5,300	
	Miscellaneous Revenue	100		100	
	Excess Fees	25		25	
	Cash Carry Forward	33,828		33,828	
	Total Revenues	\$ 39,253	\$ -	\$ 39,253	
	Expenditures				
	General Government	160		160	
	Transportation	39,093		39,093	
	Total Expenditures	\$ 39,253	\$ -	\$ 39,253	
Fund 1177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,400		1,400	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	50		50	
	Excess Fees	10		10	
	Cash Carry Forward	18,514		18,514	
	Total Revenues	\$ 19,974	\$ -	\$ 19,974	
	Expenditures				
	Human Services	19,974		19,974	
	Total Expenditures	\$ 19,974	\$ -	\$ 19,974	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,300		2,300	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	100		100	
	Excess Fees	15		15	
	Cash Carry Forward	34,768		34,768	
	Total Revenues	\$ 37,183	\$ -	\$ 37,183	
	Expenditures				
	Human Services	7,380		7,380	
	Reserves	29,803		29,803	
	Total Expenditures	\$ 37,183	\$ -	\$ 37,183	
Fund 1180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	90,000		90,000	
	Intergovernmental Revenue	60,000		60,000	
	Charges for Services	485,500		485,500	
	Fines & Forfeitures	0		0	
	Miscellaneous Revenue	12,500		12,500	
	Other Sources	0		0	
	Cash Carry Forward	1,260,283		1,260,283	
	Total Revenues	\$ 1,908,283	\$ -	\$ 1,908,283	
	Expenditures				
	General Government	1,003,957	66	1,004,023	Insurance Increase
	Public Safety	219,177	33	219,210	Insurance Increase
	Physical Environment	0		0	
	Interfund Transfer	0		0	
	Reserves	685,149	(99)	685,050	
	Total Expenditures	\$ 1,908,283	\$ -	\$ 1,908,283	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	1,474,500		1,474,500	
	Intergovernmental Revenue	0		0	
	Charges for Services	2,000		2,000	
	Fines & Forfeitures	2,000		2,000	
	Miscellaneous Revenue	2,300		2,300	
	Other Sources	0		0	
	Cash Carry Forward	1,548,005		1,548,005	
	Total Revenues	\$ 3,028,805	\$ -	\$ 3,028,805	
	Expenditures				
	Public Safety	2,028,029		2,028,029	
	Reserves	1,000,776		1,000,776	
	Total Expenditures	\$ 3,028,805	\$ -	\$ 3,028,805	
Fund 1182	<u>Public Safety Communication Network</u>				
	Revenues				
	Charges for Services	1,775,932		1,775,932	
	Fines & Forfeitures	50,000		50,000	
	Miscellaneous Revenue	32,805		32,805	
	Interfund Transfer	812,930		812,930	
	Cash Carry Forward	1,290,476		1,290,476	
	Total Revenues	\$ 3,962,143	\$ -	\$ 3,962,143	
	Expenditures				
	Public Safety	2,708,815	31,983	2,740,798	Insurance Increase
	Reserves	1,253,328	(31,983)	1,221,345	
	Total Expenditures	\$ 3,962,143	\$ -	\$ 3,962,143	
Fund 1187	<u>Capital Preservation</u>				
	Revenues				
	Intergovernmental Revenue	0	565,569	565,569	HMPG Grant
	Miscellaneous Revenue	0		0	
	Interfund Transfer	949,000	300,000	1,249,000	
	Total Revenues	\$ 949,000	\$ 865,569	\$ 1,814,569	
	Expenditures				
	General Government	949,000		949,000	
	Public Safety	0	865,569	865,569	EOC Roof Hardening
	Culture/Recreation	0		0	
	Total Expenditures	\$ 949,000	\$ 865,569	\$ 1,814,569	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	10,500		10,500	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	52,387		52,387	
	Total Revenues	\$ 62,987	\$ 0	\$ 62,987	
	Expenditures				
	Reserves	62,987		62,987	
	Total Expenditures	\$ 62,987	\$ 0	\$ 62,987	
Fund 1193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	6,000		6,000	
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	32,205		32,205	
	Total Revenues	\$ 38,255	\$ 0	\$ 38,255	
	Expenditures				
	Reserves	38,255		38,255	
	Total Expenditures	\$ 38,255	\$ 0	\$ 38,255	
Fund 1194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	400,000		400,000	
	Miscellaneous Revenue	1,200		1,200	
	Cash Carry Forward	822,396		822,396	
	Total Revenues	\$ 1,223,596	\$ 0	\$ 1,223,596	
	Expenditures				
	Court Related	567,487		567,487	
	Reserves	656,109		656,109	
	Total Expenditures	\$ 1,223,596	\$ 0	\$ 1,223,596	
Fund 1195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	18,000		18,000	
	Miscellaneous Revenue	40		40	
	Total Revenues	\$ 18,040	\$ 0	\$ 18,040	
	Expenditures				
	Interfund Transfers	18,030		18,030	
	Court Related	10		10	
	Total Expenditures	\$ 18,040	\$ 0	\$ 18,040	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1196	<u>Crime Prevention</u>				
	Revenues				
	Fines & Forfeitures	29,000		29,000	
	Miscellaneous Revenue	150		150	
	Cash Carry Forward	100,244		100,244	
	Total Revenues	\$ 129,394	\$ 0	\$ 129,394	
	Expenditures				
	Public Safety	200	30,000	30,200	PSCC Grant Allocation
	Reserves	129,194	(30,000)	99,194	PSCC Grant Allocation
	Total Expenditures	\$ 129,394	\$ 0	\$ 129,394	
Fund 1197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	18,000		18,000	
	Miscellaneous Revenue	55		55	
	Interfund Transfers	186,046	4,598	190,644	
	Cash Carry Forward	4,527		4,527	
	Total Revenues	\$ 208,628	\$ 4,598	\$ 213,226	
	Expenditures				
	Court Related	208,628	4,598	213,226	
	Total Expenditures	\$ 208,628	\$ 4,598	\$ 213,226	
Fund 1198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	19,500		19,500	
	Miscellaneous Revenue	50		50	
	Interfund Transfers	45,767		45,767	
	Cash Carry Forward	15,132		15,132	
	Total Revenues	\$ 80,449	\$ -	\$ 80,449	
	Expenditures				
	Court Related	80,449		80,449	
	Total Expenditures	\$ 80,449	\$ -	\$ 80,449	
Fund 1211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	2,124,271		2,124,271	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	1,459,134		1,459,134	
	Total Revenues	\$ 3,588,405	\$ -	\$ 3,588,405	
	Expenditures				
	Debt Service	1,794,065		1,794,065	
	Reserves	1,794,340		1,794,340	
	Total Expenditures	\$ 3,588,405	\$ -	\$ 3,588,405	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1212	<u>Bond - Capital Improvement Referendum</u>				
	Revenues				
	Intergovernmental Revenue	3,486,052	30,332	3,516,384	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	5,127,597		5,127,597	
	Total Revenues	\$ 8,618,649	\$ 30,332	\$ 8,648,981	
	Expenditures				
	Debt Service	3,490,305		3,490,305	
	Interfund Transfer	0	1,500,000	1,500,000	Transfer for Helicopter
	Reserves	5,128,344	(1,469,668)	3,658,676	Transfer for Helicopter
	Total Expenditures	\$ 8,618,649	\$ 30,332	\$ 8,648,981	
Fund 1213	<u>Bond - Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	100,000		100,000	
	Miscellaneous Revenue	7,463		7,463	
	Total Revenues	\$ 107,463	\$ -	\$ 107,463	
	Expenditures				
	Debt Service	87,020		87,020	
	Reserves	20,443		20,443	
	Total Expenditures	\$ 107,463	\$ -	\$ 107,463	
Fund 1215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Miscellaneous Revenue	0		0	
	Interfund Transfer	1,827,421		1,827,421	
	Cash Carry Forward	0		0	
	Total Revenues	\$ 1,827,421	\$ 0	\$ 1,827,421	
	Expenditures				
	Debt Service	1,827,421		1,827,421	
	Total Expenditures	\$ 1,827,421	\$ 0	\$ 1,827,421	
Fund 1219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,717,554		1,717,554	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	1,636,406		1,636,406	
	Total Revenues	\$ 3,354,960	\$ 0	\$ 3,354,960	
	Expenditures				
	Debt Service	1,164,698		1,164,698	
	Reserves	2,190,262		2,190,262	
	Total Expenditures	\$ 3,354,960	\$ 0	\$ 3,354,960	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	1,200		1,200	
	Cash Carry Forward	266,096		266,096	
	Total Revenues	\$ 267,296	\$ -	\$ 267,296	
	Expenditures				
	Culture/Recreation	700		700	
	Reserves	266,596		266,596	
	Total Expenditures	\$ 267,296	\$ -	\$ 267,296	
Fund 1308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	4,000		4,000	
	Cash Carry Forward	564,234		564,234	
	Total Revenues	\$ 568,234	\$ -	\$ 568,234	
	Expenditures				
	Culture/Recreation	22,300		22,300	
	Reserves	545,934		545,934	
	Total Expenditures	\$ 568,234	\$ -	\$ 568,234	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	3,750,000	1,023,455	4,773,455	EDR Estimates
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	10,000		10,000	
	Cash Carry Forward	1,752,727	(467,446)	1,285,281	Updated CCF
	Total Revenues	\$ 5,512,727	\$ 556,009	\$ 6,068,736	
	Expenditures				
	General Government	2,800		2,800	
	Public Safety	2,502,800	500,000	3,002,800	EDR Estimates
	Transportation	0		0	
	Physical Environment	0		0	
	Culture/Recreation	0		0	
	Transfer to Constitutional Officers	3,000,000		3,000,000	
	Reserves	7,127	56,009	63,136	EDR Estimates
	Total Expenditures	\$ 5,512,727	\$ 556,009	\$ 6,068,736	
Fund 1316	<u>General Capital Projects</u>				
	Revenues				
	Intergovernmental Revenue	24,760,000	(1,260,000)	23,500,000	Grant Estimated Decrease
	Miscellaneous Revenue	0		0	
	Interfund Transfer	10,787,500	(1,000,000)	9,787,500	Change to Library Funding
	Total Revenues	\$ 35,547,500	\$ (2,260,000)	\$ 33,287,500	
	Expenditures				
	General Government	437,500	(300,000)	137,500	
	Public Safety	10,000,000		10,000,000	
	Physical Environment	4,260,000	(1,260,000)	3,000,000	Grant Estimated Decrease
	Human Services	10,000,000		10,000,000	
	Culture/Recreation	10,850,000	(700,000)	10,150,000	Change to Library Funding
	Total Expenditures	\$ 35,547,500	\$ (2,260,000)	\$ 33,287,500	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	121,000		121,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	1,000		1,000	
	Excess Fees	600		600	
	Cash Carry Forward	327,092		327,092	
	Total Revenues	\$ 449,692	\$ -	\$ 449,692	
	Expenditures				
	General Government	2,500		2,500	
	Transportation	104,565		104,565	
	Reserves	342,627		342,627	
	Total Expenditures	\$ 449,692	\$ -	\$ 449,692	
Fund 1319	<u>2008 ESL Referendum</u>				
	Revenues				
	Miscellaneous Revenue	1,600		1,600	
	Cash Carry Forward	741,677		741,677	
	Total Revenues	\$ 743,277	\$ -	\$ 743,277	
	Expenditures				
	Physical Environment	4,500		4,500	
	Culture/Recreation	0		0	
	Reserves	738,777		738,777	
	Total Expenditures	\$ 743,277	\$ -	\$ 743,277	
Fund 1320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	20		20	
	Other Sources	0		0	
	Cash Carry Forward	46,236		46,236	
	Total Revenues	\$ 46,256	\$ 0	\$ 46,256	
	Expenditures				
	Physical Environment	46,256		46,256	
	Total Expenditures	\$ 46,256	\$ 0	\$ 46,256	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1401	<u>Airport</u>				
	Revenues				
	Licenses & Permits	1,500		1,500	
	Intergovernmental Revenue	0		0	
	Charges for Services	3,183,750		3,183,750	
	Miscellaneous Revenue	55,793		55,793	
	Other Sources	0		0	
	Cash Carry Forward	473,487	70,900	544,387	Additional Fuel Sales in FY23
	Total Revenues	\$ 3,714,530	\$ 70,900	\$ 3,785,430	
	Expenses				
	Transportation	3,254,747	68,978	3,323,725	Insurance Increase
	Reserves	459,783	1,922	461,705	
	Total Expenses	\$ 3,714,530	\$ 70,900	\$ 3,785,430	
Fund 1402	<u>Sanitary Landfill</u>				
	Revenues				
	Charges for Services	1,000		1,000	
	Miscellaneous Revenue	500		500	
	Other Sources	0		0	
	Interfund Transfer	137,473		137,473	
	Cash Carry Forward	11,169		11,169	
	Total Revenues	\$ 150,142	\$ -	\$ 150,142	
	Expenses				
	Physical Environment	150,142		150,142	
	Interfund Transfer	0		0	
	Total Expenses	\$ 150,142	\$ -	\$ 150,142	
Fund 1405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Licenses & Permits	0		0	
	Charges for Services	3,338,523	235,038	3,573,561	Increased House Count
	Miscellaneous Revenue	5,000		5,000	
	Excess Fees	8,000		8,000	
	Cash Carry Forward	159,767		159,767	
	Total Revenues	\$ 3,511,290	\$ 235,038	\$ 3,746,328	
	Expenses				
	Physical Environment	3,077,952	235,038	3,312,990	
	Interfund Transfer	0		0	
	Reserves	433,338		433,338	
	Total Expenses	\$ 3,511,290	\$ 235,038	\$ 3,746,328	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1408	<u>Old Kings Road Landfill</u>				
	Revenues				
	Miscellaneous Revenue	800		800	
	Cash Carry Forward	359,653		359,653	
	Total Revenues	\$ 360,453	\$ -	\$ 360,453	
	Expenses				
	Physical Environment	89,613		89,613	
	Reserves	270,840		270,840	
	Total Expenses	\$ 360,453	\$ -	\$ 360,453	
Fund 1409	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Miscellaneous Revenue	1,200		1,200	
	Cash Carry Forward	844,108		844,108	
	Total Revenues	\$ 845,308	\$ -	\$ 845,308	
	Expenses				
	Physical Environment	79,613		79,613	
	Reserves	765,695		765,695	
	Total Expenses	\$ 845,308	\$ -	\$ 845,308	
Fund 1410	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	267,965		267,965	
	Total Revenues	\$ 268,465	\$ -	\$ 268,465	
	Expenses				
	Physical Environment	1,500		1,500	
	Reserves	266,965		266,965	
	Total Expenses	\$ 268,465	\$ -	\$ 268,465	
Fund 1501	<u>Health Insurance</u>				
	Revenues				
	Miscellaneous Revenue	9,389,771		9,389,771	
	Interfund Transfer	0		0	
	Other Sources	0		0	
	Cash Carry Forward	815,412	800,000	1,615,412	
	Total Revenues	\$ 10,205,183	\$ 800,000	\$ 11,005,183	
	Expenses				
	General Government	94,213		94,213	
	Other Uses	8,375,658		8,375,658	
	Reserves	1,735,312	800,000	2,535,312	
	Total Expenses	\$ 10,205,183	\$ 800,000	\$ 11,005,183	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1502	Risk Fund				
	Revenues				
	Interfund Transfer	0	250,000	250,000	
	Total Revenues	\$ -	\$ 250,000	\$ 250,000	
	Expenses				
	Reserves	0	250,000	250,000	
	Total Expenses	\$ -	\$ 250,000	\$ 250,000	
	Revenues	278,625,275	8,413,264	287,038,539	
	Expenditures/Expenses	278,625,275	8,413,264	287,038,539	

RESOLUTION 2023 - 85

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA LEVYING AD VALOREM TAXES FOR FISCAL YEAR 2023–2024; ADOPTING FINAL AD VALOREM TAX MILLAGE RATES; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED BACK RATES; PROVIDING FOR CONFLICTS AND SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes, requires the Board of County Commissioners of Flagler County, Florida, to adopt a resolution specifying the final millage rates to be levied for taxing entities of which the Board of County Commissioners of Flagler County, Florida, is the taxing authority; and

WHEREAS, Section 200.065, Florida Statutes, further requires that said resolution state the percent, if any, by which the millage rates to be levied exceed the rolled back millage rates; and

WHEREAS, the Board of County Commissioners of Flagler County, Florida, has duly advertised notice of its intent to adopt millage rates for fiscal year 2023–2024, pursuant to Section 200.065, Florida Statutes; and

WHEREAS, the Board of County Commissioners of Flagler County, Florida, conducted a public hearing to consider adoption of the final millage rates for fiscal year 2023–2024, as required by Section 200.065, Florida Statutes; and

WHEREAS, the millage rates to be levied by the Board of County Commissioners for fiscal year 2023–2024, together with the percentage increase of the final millage rate over the rolled back rate, as set forth below in Section 2 have been publicly read.

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

SECTION 1. AUTHORITY. This Resolution is adopted under the provisions of Section 200.065, Florida Statutes.

SECTION 2. LEVY OF AD VALOREM TAXES AND PERCENTAGE INCREASES. The Board of County Commissioners of Flagler County, Florida, as taxing authority for the taxing entities in the table below, does hereby finally levy the millage rates specified and does hereby state the percent, if any, by which the millage rate levied exceeds the rolled back millage rate, as follows:

[Table on Following Page]

Taxing Entity	Tentative Millage Rate	Rolled Back Millage Rate	Percentage Increase Over/ (Under) the Rolled Back Rate
<u>Operating Millage:</u>			
General Fund	7.9297 Mills	N/A	N/A
Environmentally Sensitive Lands	0.1250 Mills	N/A	N/A
Total Operating Millage	8.0547 Mills	7.4265 Mills	8.46%
<u>Voted Debt Service Millages:</u>			
2016 Environmentally Sensitive Lands Bonds	0.1250 Mills	N/A	N/A
2015 General Obligation Bonds	0.1546 Mills	N/A	N/A
Total Millage	8.3343 Mills		

SECTION 3. PROVISION OF CERTIFIED COPIES. Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Flagler County, Florida and the Department of Revenue of the State of Florida.

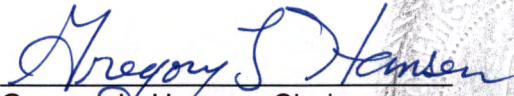
SECTION 4. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provision of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

[Signature Page to Follow.]

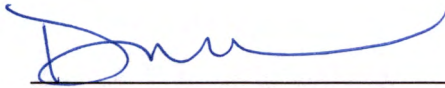
DONE, ORDERED, AND ADOPTED this 18th day of September 2023.

**Board of County Commissioners
Flagler County, Florida**


Gregory L. Hansen, Chair



Attest:


Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:

Sean S. Moylan Digitally signed by Sean S. Moylan
Date: 2023.09.08 08:39:51 -04'00'
Sean S. Moylan, Deputy County Attorney

RESOLUTION 2023 - 86

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA TO ADOPT THE FINAL BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2024 IN THE TOTAL AMOUNT OF \$287,038,539 PURSUANT TO THE PROVISIONS OF CHAPTERS 129 AND 200, FLORIDA STATUTES; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the County Administrator, in her role as County Budget Officer, pursuant to the provisions of Section 129.025, Florida Statutes, has caused to be prepared, for the fiscal year ending September 30, 2023, a Tentative Budget, including estimated revenues and proposed appropriations, for Flagler County, Florida; and

WHEREAS, the County Administrator, using those guidelines, held budget hearings in the Spring of 2023 to create the FY 24 Tentative Budget that was presented to the Board of County Commissioners on July 10, 2023; and

WHEREAS, the Board of County Commissioners held a public hearing on Wednesday, September 6, 2023 for the purpose of hearing public input and adopting the Tentative Budget for the fiscal year ending September 30, 2024; and

WHEREAS, the Board of County Commissioners recommended changes to the Tentative Budget document as originally submitted, and those changes were incorporated into the budget Resolution presented to, and accepted by, the Board of County Commissioners at the first public hearing on Wednesday, September 6, 2023; and

WHEREAS, the Board of County Commissioners has duly advertised notice of its intent to adopt its final budget for the fiscal year ending September 30, 2024, as required by Sections 129.03(3)(c) and 200.065, Florida Statutes; and

WHEREAS, the Board of County Commissioners held a public hearing on September 18, 2023 for the purpose of finally adopting the budget for the fiscal year ending September 30, 2024, as required by the provisions of Sections 129.03(3)(c) and 200.065, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. Attached hereto and marked for identification as "Schedule A" is the adopted annual budget by fund and revenue/expense category for Flagler County for Fiscal Year 2023-24 beginning on October 1, 2023, and ending on September 30, 2024, in the total amount of \$287,038,539 which said budget is hereby finally approved, adopted, and accepted in all respects.

SECTION 2. It is hereby found and determined that each of the expenditures authorized by the budget for the fiscal year ending September 30, 2024, as summarized in Schedule A, is required to fund programs and facilities necessary for essential public purposes affecting the health, welfare and safety of the inhabitants of Flagler County or which are legally mandated by applicable law.

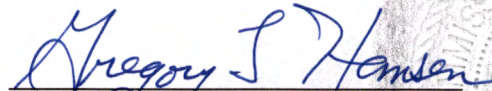
SECTION 3. There are hereby expressly and tentatively appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget.

SECTION 4. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provision of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 5. This Resolution shall take effect immediately upon its adoption.

DONE, ORDERED, AND ADOPTED this 18th day of September 2023.

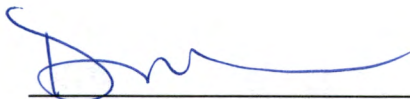
Board of County Commissioners
Flagler County, Florida



Gregory J. Hansen, Chair



Attest:



Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:

Sean S. Moylan Digitally signed by Sean S. Moylan
Date: 2023.09.08 09:58:18 -04'00'

Sean S. Moylan, Deputy County Attorney

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1001	General Fund				
	Revenues				
	Ad Valorem Taxes	\$ 108,957,519		\$ 108,957,519	
	Other Taxes	243,421		243,421	
	Licenses & Permits	251,487		251,487	
	Intergovernmental Revenue	4,945,535		4,945,535	
	Charges for Services	5,243,550		5,243,550	
	Fines & Forfeitures	36,500		36,500	
	Miscellaneous Revenue	719,636		719,636	
	Excess Fees	1,350,937		1,350,937	
	Other Sources	36,320		36,320	
	Interfund Transfer	1,500,000		1,500,000	
	Cash Carry Forward	31,815,239		31,815,239	
	Total Revenues	\$ 155,100,144	\$ -	\$ 155,100,144	
	Expenditures				
	General Government*	26,353,998		26,353,998	
	Public Safety	25,303,319		25,303,319	
	Physical Environment	472,070		472,070	
	Transportation	3,867,837		3,867,837	
	Debt Service	335,000		335,000	
	Economic Environment	385,048		385,048	
	Human Services	5,537,898		5,537,898	
	Culture/Recreation	5,147,374		5,147,374	
	Transfer to Constitutional Officers	47,793,003		47,793,003	
	Court Related	471,007		471,007	
	Interfund Transfers	15,704,372		15,704,372	
	Non-Operating	0		0	
	Reserves	23,729,218		23,729,218	
	Total Expenditures	\$ 155,100,144	\$ -	\$ 155,100,144	

* Includes Tax Collector as they are a Fee Officer

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1102	<u>County Transportation Trust</u>				
	Revenues				
	Other Taxes	1,049,682		1,049,682	
	Intergovernmental Revenue	1,987,413		1,987,413	
	Charges for Services	225,671		225,671	
	Miscellaneous Revenue	4,500		4,500	
	Cash Carry Forward	2,817,160		2,817,160	
	Total Revenues	\$ 6,084,426	\$ -	\$ 6,084,426	
	Expenditures				
	Transportation	4,104,540		4,104,540	
	Reserves	1,979,886		1,979,886	
	Total Expenditures	\$ 6,084,426	\$ -	\$ 6,084,426	
Fund 1103	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	637,837		637,837	
	Charges for Services	200		200	
	Miscellaneous Revenue	1,500		1,500	
	Cash Carry Forward	271,246		271,246	
	Total Revenues	\$ 910,783	\$ -	\$ 910,783	
	Expenditures				
	Public Safety	910,783		910,783	
	Reserves	0		0	
	Total Expenditures	\$ 910,783	\$ -	\$ 910,783	
Fund 1104	<u>Daytona North Service District</u>				
	Revenues				
	Licenses & Permits	260,000		260,000	
	Miscellaneous Revenue	5,000		5,000	
	Excess Fees	1,200		1,200	
	Cash Carry Forward	43,871		43,871	
	Total Revenues	\$ 310,071	\$ -	\$ 310,071	
	Expenditures				
	General Government	34,450		34,450	
	Transportation	275,621		275,621	
	Reserves	0		0	
	Total Expenditures	\$ 310,071	\$ -	\$ 310,071	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	18,500		18,500	
	Miscellaneous Revenue	25		25	
	Interfund Transfers	26,549		26,549	
	Total Revenues	\$ 45,074	\$ -	\$ 45,074	
	Expenditures				
	Interfund Transfer	0		0	
	Court Related	45,074		45,074	
	Total Expenditures	\$ 45,074	\$ -	\$ 45,074	
Fund 1106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	60,000		60,000	
	Miscellaneous Revenue	200		200	
	Cash Carry Forward	36,367		36,367	
	Total Revenues	\$ 96,567	\$ -	\$ 96,567	
	Expenditures				
	Public Safety	96,567		96,567	
	Total Expenditures	\$ 96,567	\$ -	\$ 96,567	
Fund 1107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	18,000		18,000	
	Miscellaneous Revenue	20		20	
	Total Revenues	\$ 18,020	\$ -	\$ 18,020	
	Expenditures				
	Interfund Transfers	4,598		4,598	
	Court Related	13,422		13,422	
	Total Expenditures	\$ 18,020	\$ -	\$ 18,020	
Fund 1108	<u>Court Facilities</u>				
	Revenues				
	Fines & Forfeitures	172,000		172,000	
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	192,465		192,465	
	Total Revenues	\$ 364,965	\$ -	\$ 364,965	
	Expenditures				
	General Government Services				
	Court Related	222,107		222,107	
	Reserves	142,858		142,858	
	Total Expenditures	\$ 364,965	\$ -	\$ 364,965	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	850,000		850,000	
	Miscellaneous Revenue	15,000		15,000	
	Excess Fees	0		0	
	Cash Carry Forward	4,057,682		4,057,682	
	Total Revenues	\$ 4,922,682	\$ -	\$ 4,922,682	
	Expenditures				
	Culture/Recreation	30,500		30,500	
	Interfund Transfers	0		0	
	Reserves	4,892,182		4,892,182	
	Total Expenditures	\$ 4,922,682	\$ -	\$ 4,922,682	
Fund 1110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	2,550,000		2,550,000	
	Miscellaneous Revenue	15,000		15,000	
	Excess Fees	0		0	
	Cash Carry Forward	1,220,007		1,220,007	
	Total Revenues	\$ 3,785,007	\$ -	\$ 3,785,007	
	Expenditures				
	Economic Environment	2,157,748	(284)	2,157,464	
	Reserves	1,627,259	284	1,627,543	
	Total Expenditures	\$ 3,785,007	\$ -	\$ 3,785,007	
Fund 1111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	850,000		850,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	3,000		3,000	
	Excess Fees	0		0	
	Cash Carry Forward	809,067		809,067	
	Total Revenues	\$ 1,662,067	\$ -	\$ 1,662,067	
	Expenditures				
	Physical Environment	385,000		385,000	
	Interfund Transfers	0		0	
	Reserves	1,277,067		1,277,067	
	Total Expenditures	\$ 1,662,067	\$ -	\$ 1,662,067	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Intergovernmental Revenue	5,823,415		5,823,415	
	Miscellaneous Revenue	107,565		107,565	
	Interfund Transfer	1,014,660		1,014,660	
	Cash Carry Forward	151,259		151,259	
	Total Revenues	\$ 7,096,899	\$ -	\$ 7,096,899	
	Expenditures				
	Transportation	6,841,075		6,841,075	
	Reserves	255,824		255,824	
	Total Expenditures	\$ 7,096,899	\$ -	\$ 7,096,899	
Fund 1115	<u>IT Replacement Fund</u>				
	Revenues				
	Interfund Transfer	335,556		335,556	
	Total Revenues	\$ 335,556	\$ -	\$ 335,556	
	Expenditures				
	General Government	335,556		335,556	
	Total Expenditures	\$ 335,556	\$ -	\$ 335,556	
Fund 1117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	64,164		64,164	
	Total Revenues	\$ 64,264	\$ -	\$ 64,264	
	Expenditures				
	Physical Environment	25,625		25,625	
	Reserves	38,639		38,639	
	Total Expenditures	\$ 64,264	\$ -	\$ 64,264	
Fund 1119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,717,554		1,717,554	
	Miscellaneous Revenue	2,000		2,000	
	Cash Carry Forward	6,420,930		6,420,930	
	Total Revenues	\$ 8,140,484	\$ -	\$ 8,140,484	
	Expenditures				
	Physical Environment	39,000		39,000	
	Reserves	8,101,484		8,101,484	
	Total Expenditures	\$ 8,140,484	\$ -	\$ 8,140,484	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1120	<u>Utility Regulatory Authority</u>				
	Revenues				
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	22,286		22,286	
	Total Revenues	\$ 22,336	\$ 0	\$ 22,336	
	Expenditures				
	Reserves	22,336		22,336	
	Total Expenditures	\$ 22,336	\$ 0	\$ 22,336	
Fund 1121	<u>Impact Fee - Park D1</u>				
	Revenues				
	Licenses and Permits	30,000		30,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	30		30	
	Cash Carry Forward	53,880		53,880	
	Total Revenues	\$ 83,910	\$ 0	\$ 83,910	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	83,810		83,810	
	Total Expenditures	\$ 83,910	\$ 0	\$ 83,910	
Fund 1122	<u>Impact Fee - Park D2</u>				
	Revenues				
	Licenses and Permits	5,500		5,500	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	10		10	
	Cash Carry Forward	9,277		9,277	
	Total Revenues	\$ 14,787	\$ 0	\$ 14,787	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	14,687		14,687	
	Total Expenditures	\$ 14,787	\$ 0	\$ 14,787	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1123	<u>Impact Fee - Park D3</u>				
	Revenues				
	Licenses and Permits	15,000		15,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	30		30	
	Cash Carry Forward	34,163		34,163	
	Total Revenues	\$ 49,193	\$ 0	\$ 49,193	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	49,093		49,093	
	Total Expenditures	\$ 49,193	\$ 0	\$ 49,193	
Fund 1124	<u>Impact Fee - Park D4</u>				
	Revenues				
	Licenses and Permits	25,000		25,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	30		30	
	Cash Carry Forward	42,675		42,675	
	Total Revenues	\$ 67,705	\$ 0	\$ 67,705	
	Expenditures				
	Culture/Recreation	59,581		59,581	
	Reserves	8,124		8,124	
	Total Expenditures	\$ 67,705	\$ 0	\$ 67,705	
Fund 1127	<u>North Malacompria Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	33,500		33,500	
	Miscellaneous Revenue	800		800	
	Excess Fees	185		185	
	Cash Carry Forward	237,692		237,692	
	Total Revenues	\$ 272,177	\$ 0	\$ 272,177	
	Expenditures				
	Physical Environment	3,460		3,460	
	Reserves	268,717		268,717	
	Total Expenditures	\$ 272,177	\$ 0	\$ 272,177	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	1,506,007		1,506,007	
	Miscellaneous Revenue	0		0	
	Interfund Transfer	49,500		49,500	
	Total Revenues	\$ 1,555,507	\$ 0	\$ 1,555,507	
	Expenditures				
	Public Safety	1,060,507		1,060,507	
	Transportation	495,000		495,000	
	Human Services	0		0	
	Culture/Recreation	0		0	
	Total Expenditures	\$ 1,555,507	\$ 0	\$ 1,555,507	
Fund 1130	<u>Transportation Impact Fee East - Old</u>				
	Revenues				
	Miscellaneous Revenue	6,000		6,000	
	Cash Carry Forward	3,519		3,519	
	Total Revenues	\$ 9,519	\$ -	\$ 9,519	
	Expenditures				
	Transportation	2,100		2,100	
	Reserves	7,419		7,419	
	Total Expenditures	\$ 9,519	\$ -	\$ 9,519	
Fund 1131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	200		200	
	Cash Carry Forward	99,236		99,236	
	Total Revenues	\$ 99,436	\$ -	\$ 99,436	
	Expenditures				
	Transportation	250		250	
	Reserves	99,186		99,186	
	Total Expenditures	\$ 99,436	\$ -	\$ 99,436	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Licenses & Permits	0		0	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	205,811		205,811	
	Total Revenues	\$ 205,911	\$ -	\$ 205,911	
	Expenditures				
	Culture/Recreation	150		150	
	Reserves	205,761		205,761	
	Total Expenditures	\$ 205,911	\$ -	\$ 205,911	
Fund 1133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Licenses & Permits	0		0	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	7,704		7,704	
	Total Revenues	\$ 7,804	\$ -	\$ 7,804	
	Expenditures				
	Culture/Recreation	75		75	
	Reserves	7,729		7,729	
	Total Expenditures	\$ 7,804	\$ -	\$ 7,804	
Fund 1134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Licenses & Permits	0		0	
	Miscellaneous Revenue	250		250	
	Cash Carry Forward	179,046		179,046	
	Total Revenues	\$ 179,296	\$ -	\$ 179,296	
	Expenditures				
	Culture/Recreation	150		150	
	Reserves	179,146		179,146	
	Total Expenditures	\$ 179,296	\$ -	\$ 179,296	
Fund 1135	<u>Parks Impact Fee Zone 4</u>				
	Revenues				
	Licenses & Permits	0		0	
	Miscellaneous Revenue	300		300	
	Cash Carry Forward	344		344	
	Total Revenues	\$ 644	\$ -	\$ 644	
	Expenditures				
	Culture/Recreation	644		644	
	Reserves	0		0	
	Total Expenditures	\$ 644	\$ -	\$ 644	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1137	<u>Transportation Impact Fee East - New</u>				
	Revenues				
	Miscellaneous Revenue	1,400		1,400	
	Cash Carry Forward	78,111		78,111	
	Total Revenues	\$ 79,511	\$ -	\$ 79,511	
	Expenditures				
	Transportation	500		500	
	Reserves	79,011		79,011	
	Total Expenditures	\$ 79,511	\$ -	\$ 79,511	
Fund 1141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	150,825		150,825	
	Total Revenues	\$ 151,825	\$ -	\$ 151,825	
	Expenditures				
	Economic Environment	151,825		151,825	
	Total Expenditures	\$ 151,825	\$ -	\$ 151,825	
Fund 1143	<u>State Housing Initiatives Partnership Program (SHIP)</u>				
	Revenues				
	Intergovernmental Revenue	1,438,115		1,438,115	
	Miscellaneous Revenue	6,700		6,700	
	Interfund Transfer	0		0	
	Cash Carry Forward	0		0	
	Total Revenues	\$ 1,444,815	\$ -	\$ 1,444,815	
	Expenditures				
	Economic Environment	1,444,815		1,444,815	
	Total Expenditures	\$ 1,444,815	\$ -	\$ 1,444,815	
Fund 1152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Miscellaneous Revenue	50,518		50,518	
	Cash Carry Forward	0		0	
	Total Revenues	\$ 50,518	\$ 0	\$ 50,518	
	Expenditures				
	Economic Environment	50,518		50,518	
	Total Expenditures	\$ 50,518	\$ 0	\$ 50,518	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1153	<u>CDBG-Urban Development</u>				
	Revenues				
	Cash Carry Forward	42,000		42,000	
	Total Revenues	\$ 42,000	\$ 0	\$ 42,000	
	Expenditures				
	Economic Environment	42,000		42,000	
	Total Expenditures	\$ 42,000	\$ 0	\$ 42,000	
Fund 1154	<u>Impact Fee - Transport D1</u>				
	Revenues				
	Licenses & Permits	200,000		200,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	410,165		410,165	
	Total Revenues	\$ 611,165	\$ 0	\$ 611,165	
	Expenditures				
	Transportation	1,000		1,000	
	Reserves	610,165		610,165	
	Total Expenditures	\$ 611,165	\$ 0	\$ 611,165	
Fund 1155	<u>Impact Fee - Transport D2</u>				
	Revenues				
	Licenses & Permits	70,000		70,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	150,319		150,319	
	Total Revenues	\$ 220,419	\$ 0	\$ 220,419	
	Expenditures				
	Transportation	1,000		1,000	
	Reserves	219,419		219,419	
	Total Expenditures	\$ 220,419	\$ 0	\$ 220,419	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1156	<u>Impact Fee - LE Trust</u>				
	Revenues				
	Licenses & Permits	55,500		55,500	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	55		55	
	Cash Carry Forward	103,357		103,357	
	Total Revenues	\$ 158,912	\$ 0	\$ 158,912	
	Expenditures				
	Public Safety	100		100	
	Reserves	158,812		158,812	
	Total Expenditures	\$ 158,912	\$ 0	\$ 158,912	
Fund 1157	<u>Impact Fee - Fire Rescue Trust</u>				
	Revenues				
	Licenses & Permits	167,000		167,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	850		850	
	Cash Carry Forward	326,417		326,417	
	Total Revenues	\$ 494,267	\$ 0	\$ 494,267	
	Expenditures				
	Public Safety	100		100	
	Reserves	494,167		494,167	
	Total Expenditures	\$ 494,267	\$ 0	\$ 494,267	
Fund 1158	<u>Impact Fee - EMS Trust</u>				
	Revenues				
	Licenses & Permits	15,110		15,110	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	10		10	
	Cash Carry Forward	28,718		28,718	
	Total Revenues	\$ 43,838	\$ 0	\$ 43,838	
	Expenditures				
	Public Safety	100		100	
	Reserves	43,738		43,738	
	Total Expenditures	\$ 43,838	\$ 0	\$ 43,838	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1159	<u>Impact Fee - Library Trust</u>				
	Revenues				
	Licenses & Permits	65,000		65,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	85		85	
	Cash Carry Forward	225,263		225,263	
	Total Revenues	\$ 290,348	\$ 0	\$ 290,348	
	Expenditures				
	Culture/Recreation	200,100		200,100	
	Reserves	90,248		90,248	
	Total Expenditures	\$ 290,348	\$ 0	\$ 290,348	
Fund 1175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Licenses and Permits	5,300		5,300	
	Miscellaneous Revenue	100		100	
	Excess Fees	25		25	
	Cash Carry Forward	33,828		33,828	
	Total Revenues	\$ 39,253	\$ -	\$ 39,253	
	Expenditures				
	General Government	160		160	
	Transportation	39,093		39,093	
	Total Expenditures	\$ 39,253	\$ -	\$ 39,253	
Fund 1177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,400		1,400	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	50		50	
	Excess Fees	10		10	
	Cash Carry Forward	18,514		18,514	
	Total Revenues	\$ 19,974	\$ -	\$ 19,974	
	Expenditures				
	Human Services	19,974		19,974	
	Total Expenditures	\$ 19,974	\$ -	\$ 19,974	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,300		2,300	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	100		100	
	Excess Fees	15		15	
	Cash Carry Forward	34,768		34,768	
	Total Revenues	\$ 37,183	\$ -	\$ 37,183	
	Expenditures				
	Human Services	7,380		7,380	
	Reserves	29,803		29,803	
	Total Expenditures	\$ 37,183	\$ -	\$ 37,183	
Fund 1180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	90,000		90,000	
	Intergovernmental Revenue	60,000		60,000	
	Charges for Services	485,500		485,500	
	Fines & Forfeitures	0		0	
	Miscellaneous Revenue	12,500		12,500	
	Other Sources	0		0	
	Cash Carry Forward	1,260,283		1,260,283	
	Total Revenues	\$ 1,908,283	\$ -	\$ 1,908,283	
	Expenditures				
	General Government	1,004,023	66	1,004,089	
	Public Safety	219,210	33	219,243	
	Physical Environment	0		0	
	Interfund Transfer	0		0	
	Reserves	685,050	(99)	684,951	
	Total Expenditures	\$ 1,908,283	\$ -	\$ 1,908,283	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	1,474,500		1,474,500	
	Intergovernmental Revenue	0		0	
	Charges for Services	2,000		2,000	
	Fines & Forfeitures	2,000		2,000	
	Miscellaneous Revenue	2,300		2,300	
	Other Sources	0		0	
	Cash Carry Forward	1,548,005		1,548,005	
	Total Revenues	\$ 3,028,805	\$ -	\$ 3,028,805	
	Expenditures				
	Public Safety	2,028,029		2,028,029	
	Reserves	1,000,776		1,000,776	
	Total Expenditures	\$ 3,028,805	\$ -	\$ 3,028,805	
Fund 1182	<u>Public Safety Communication Network</u>				
	Revenues				
	Charges for Services	1,775,932		1,775,932	
	Fines & Forfeitures	50,000		50,000	
	Miscellaneous Revenue	32,805		32,805	
	Interfund Transfer	812,930		812,930	
	Cash Carry Forward	1,290,476		1,290,476	
	Total Revenues	\$ 3,962,143	\$ -	\$ 3,962,143	
	Expenditures				
	Public Safety	2,740,798		2,740,798	
	Reserves	1,221,345		1,221,345	
	Total Expenditures	\$ 3,962,143	\$ -	\$ 3,962,143	
Fund 1187	<u>Capital Preservation</u>				
	Revenues				
	Intergovernmental Revenue	565,569		565,569	
	Miscellaneous Revenue	0		0	
	Interfund Transfer	1,249,000		1,249,000	
	Total Revenues	\$ 1,814,569	\$ 0	\$ 1,814,569	
	Expenditures				
	General Government	949,000		949,000	
	Public Safety	865,569		865,569	
	Culture/Recreation	0		0	
	Total Expenditures	\$ 1,814,569	\$ 0	\$ 1,814,569	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	10,500		10,500	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	52,387		52,387	
	Total Revenues	\$ 62,987	\$ 0	\$ 62,987	
	Expenditures				
	Reserves	62,987		62,987	
	Total Expenditures	\$ 62,987	\$ 0	\$ 62,987	
Fund 1193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	6,000		6,000	
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	32,205		32,205	
	Total Revenues	\$ 38,255	\$ 0	\$ 38,255	
	Expenditures				
	Reserves	38,255		38,255	
	Total Expenditures	\$ 38,255	\$ 0	\$ 38,255	
Fund 1194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	400,000		400,000	
	Miscellaneous Revenue	1,200		1,200	
	Cash Carry Forward	822,396		822,396	
	Total Revenues	\$ 1,223,596	\$ 0	\$ 1,223,596	
	Expenditures				
	Court Related	567,487		567,487	
	Reserves	656,109		656,109	
	Total Expenditures	\$ 1,223,596	\$ 0	\$ 1,223,596	
Fund 1195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	18,000		18,000	
	Miscellaneous Revenue	40		40	
	Total Revenues	\$ 18,040	\$ 0	\$ 18,040	
	Expenditures				
	Interfund Transfers	18,030		18,030	
	Court Related	10		10	
	Total Expenditures	\$ 18,040	\$ 0	\$ 18,040	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1196	<u>Crime Prevention</u>				
	Revenues				
	Fines & Forfeitures	29,000		29,000	
	Miscellaneous Revenue	150		150	
	Cash Carry Forward	100,244		100,244	
	Total Revenues	\$ 129,394	\$ 0	\$ 129,394	
	Expenditures				
	Public Safety	30,200		30,200	
	Reserves	99,194		99,194	
	Total Expenditures	\$ 129,394	\$ 0	\$ 129,394	
Fund 1197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	18,000		18,000	
	Miscellaneous Revenue	55		55	
	Interfund Transfers	190,644		190,644	
	Cash Carry Forward	4,527		4,527	
	Total Revenues	\$ 213,226	\$ 0	\$ 213,226	
	Expenditures				
	Court Related	213,226		213,226	
	Total Expenditures	\$ 213,226	\$ 0	\$ 213,226	
Fund 1198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	19,500		19,500	
	Miscellaneous Revenue	50		50	
	Interfund Transfers	45,767		45,767	
	Cash Carry Forward	15,132		15,132	
	Total Revenues	\$ 80,449	\$ -	\$ 80,449	
	Expenditures				
	Court Related	80,449		80,449	
	Total Expenditures	\$ 80,449	\$ -	\$ 80,449	
Fund 1211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	2,124,271		2,124,271	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	1,459,134		1,459,134	
	Total Revenues	\$ 3,588,405	\$ -	\$ 3,588,405	
	Expenditures				
	Debt Service	1,794,065		1,794,065	
	Reserves	1,794,340		1,794,340	
	Total Expenditures	\$ 3,588,405	\$ -	\$ 3,588,405	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1212	<u>Bond - Capital Improvement Referendum</u>				
	Revenues				
	Intergovernmental Revenue	3,516,384		3,516,384	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	5,127,597		5,127,597	
	Total Revenues	\$ 8,648,981	\$ -	\$ 8,648,981	
	Expenditures				
	Debt Service	3,490,305		3,490,305	
	Interfund Transfer	1,500,000		1,500,000	
	Reserves	3,658,676		3,658,676	
	Total Expenditures	\$ 8,648,981	\$ -	\$ 8,648,981	
Fund 1213	<u>Bond - Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	100,000		100,000	
	Miscellaneous Revenue	7,463		7,463	
	Total Revenues	\$ 107,463	\$ -	\$ 107,463	
	Expenditures				
	Debt Service	87,020		87,020	
	Reserves	20,443		20,443	
	Total Expenditures	\$ 107,463	\$ -	\$ 107,463	
Fund 1215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Miscellaneous Revenue	0		0	
	Interfund Transfer	1,827,421		1,827,421	
	Cash Carry Forward	0		0	
	Total Revenues	\$ 1,827,421	\$ 0	\$ 1,827,421	
	Expenditures				
	Debt Service	1,827,421		1,827,421	
	Total Expenditures	\$ 1,827,421	\$ 0	\$ 1,827,421	
Fund 1219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,717,554		1,717,554	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	1,636,406		1,636,406	
	Total Revenues	\$ 3,354,960	\$ 0	\$ 3,354,960	
	Expenditures				
	Debt Service	1,164,698		1,164,698	
	Reserves	2,190,262		2,190,262	
	Total Expenditures	\$ 3,354,960	\$ 0	\$ 3,354,960	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	1,200		1,200	
	Cash Carry Forward	266,096		266,096	
	Total Revenues	\$ 267,296	\$ -	\$ 267,296	
	Expenditures				
	Culture/Recreation	700		700	
	Reserves	266,596		266,596	
	Total Expenditures	\$ 267,296	\$ -	\$ 267,296	
Fund 1308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	4,000		4,000	
	Cash Carry Forward	564,234		564,234	
	Total Revenues	\$ 568,234	\$ -	\$ 568,234	
	Expenditures				
	Culture/Recreation	22,300		22,300	
	Reserves	545,934		545,934	
	Total Expenditures	\$ 568,234	\$ -	\$ 568,234	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	4,773,455		4,773,455	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	10,000		10,000	
	Cash Carry Forward	1,285,281		1,285,281	
	Total Revenues	\$ 6,068,736	\$ -	\$ 6,068,736	
	Expenditures				
	General Government	2,800		2,800	
	Public Safety	3,002,800		3,002,800	
	Transportation	0		0	
	Physical Environment	0		0	
	Culture/Recreation	0		0	
	Transfer to Constitutional Officers	3,000,000		3,000,000	
	Reserves	63,136		63,136	
	Total Expenditures	\$ 6,068,736	\$ -	\$ 6,068,736	
Fund 1316	<u>General Capital Projects</u>				
	Revenues				
	Intergovernmental Revenue	23,500,000		23,500,000	
	Miscellaneous Revenue	0		0	
	Interfund Transfer	9,787,500		9,787,500	
	Total Revenues	\$ 33,287,500	\$ 0	\$ 33,287,500	
	Expenditures				
	General Government	137,500		137,500	
	Public Safety	10,000,000		10,000,000	
	Physical Environment	3,000,000		3,000,000	
	Human Services	10,000,000		10,000,000	
	Culture/Recreation	10,150,000		10,150,000	
	Total Expenditures	\$ 33,287,500	\$ 0	\$ 33,287,500	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	121,000		121,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	1,000		1,000	
	Excess Fees	600		600	
	Cash Carry Forward	327,092		327,092	
	Total Revenues	\$ 449,692	\$ -	\$ 449,692	
	Expenditures				
	General Government	2,500		2,500	
	Transportation	104,565		104,565	
	Reserves	342,627		342,627	
	Total Expenditures	\$ 449,692	\$ -	\$ 449,692	
Fund 1319	<u>2008 ESL Referendum</u>				
	Revenues				
	Miscellaneous Revenue	1,600		1,600	
	Cash Carry Forward	741,677		741,677	
	Total Revenues	\$ 743,277	\$ -	\$ 743,277	
	Expenditures				
	Physical Environment	4,500		4,500	
	Culture/Recreation	0		0	
	Reserves	738,777		738,777	
	Total Expenditures	\$ 743,277	\$ -	\$ 743,277	
Fund 1320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	20		20	
	Other Sources	0		0	
	Cash Carry Forward	46,236		46,236	
	Total Revenues	\$ 46,256	\$ 0	\$ 46,256	
	Expenditures				
	Physical Environment	46,256		46,256	
	Total Expenditures	\$ 46,256	\$ 0	\$ 46,256	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1401	<u>Airport</u>				
	Revenues				
	Licenses & Permits	1,500		1,500	
	Intergovernmental Revenue	0		0	
	Charges for Services	3,183,750		3,183,750	
	Miscellaneous Revenue	55,793		55,793	
	Other Sources	0		0	
	Cash Carry Forward	544,387		544,387	
	Total Revenues	\$ 3,785,430	\$ -	\$ 3,785,430	
	Expenses				
	Transportation	3,323,725		3,323,725	
	Reserves	461,705		461,705	
	Total Expenses	\$ 3,785,430	\$ -	\$ 3,785,430	
Fund 1402	<u>Sanitary Landfill</u>				
	Revenues				
	Charges for Services	1,000		1,000	
	Miscellaneous Revenue	500		500	
	Other Sources	0		0	
	Interfund Transfer	137,473		137,473	
	Cash Carry Forward	11,169		11,169	
	Total Revenues	\$ 150,142	\$ -	\$ 150,142	
	Expenses				
	Physical Environment	150,142		150,142	
	Interfund Transfer	0		0	
	Total Expenses	\$ 150,142	\$ -	\$ 150,142	
Fund 1405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Licenses & Permits	0		0	
	Charges for Services	3,573,561		3,573,561	
	Miscellaneous Revenue	5,000		5,000	
	Excess Fees	8,000		8,000	
	Cash Carry Forward	159,767		159,767	
	Total Revenues	\$ 3,746,328	\$ -	\$ 3,746,328	
	Expenses				
	Physical Environment	3,312,990		3,312,990	
	Interfund Transfer	0		0	
	Reserves	433,338		433,338	
	Total Expenses	\$ 3,746,328	\$ -	\$ 3,746,328	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1408	<u>Old Kings Road Landfill</u>				
	Revenues				
	Miscellaneous Revenue	800		800	
	Cash Carry Forward	359,653		359,653	
	Total Revenues	\$ 360,453	\$ -	\$ 360,453	
	Expenses				
	Physical Environment	89,613		89,613	
	Reserves	270,840		270,840	
	Total Expenses	\$ 360,453	\$ -	\$ 360,453	
Fund 1409	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Miscellaneous Revenue	1,200		1,200	
	Cash Carry Forward	844,108		844,108	
	Total Revenues	\$ 845,308	\$ -	\$ 845,308	
	Expenses				
	Physical Environment	79,613		79,613	
	Reserves	765,695		765,695	
	Total Expenses	\$ 845,308	\$ -	\$ 845,308	
Fund 1410	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	267,965		267,965	
	Total Revenues	\$ 268,465	\$ -	\$ 268,465	
	Expenses				
	Physical Environment	1,500		1,500	
	Reserves	266,965		266,965	
	Total Expenses	\$ 268,465	\$ -	\$ 268,465	
Fund 1501	<u>Health Insurance</u>				
	Revenues				
	Miscellaneous Revenue	9,389,771		9,389,771	
	Interfund Transfer	0		0	
	Other Sources	0		0	
	Cash Carry Forward	1,615,412		1,615,412	
	Total Revenues	\$ 11,005,183	\$ -	\$ 11,005,183	
	Expenses				
	General Government	94,213		94,213	
	Other Uses	8,375,658		8,375,658	
	Reserves	2,535,312		2,535,312	
	Total Expenses	\$ 11,005,183	\$ -	\$ 11,005,183	

Schedule A

Fund	Description	Adopted Tentative FY 23-24	Adjustments to Tentative	Final Budget FY 23-24	Description Of Changes
Fund 1502	<u>Risk Fund</u>				
	Revenues				
	Interfund Transfer	250,000		250,000	
	Total Revenues	\$ 250,000	\$ -	\$ 250,000	
	Expenses				
	Reserves	250,000		250,000	
	Total Expenses	\$ 250,000	\$ -	\$ 250,000	
	Revenues	287,038,539	0	287,038,539	
	Expenditures/Expenses	287,038,539	0	287,038,539	



Administrative Policy

Resolution Number: 2023-69

Effective Date: October 1, 2023

Revised Date: August 7, 2023

This Administrative Procedure supersedes and replaces any previous versions

BUDGET MANAGEMENT

Purpose: To establish and maintain practices for the adoption, administration, and amendment of the annual budget in accordance with Florida Statutes Chapter 129.

Policy: To exercise the highest level of budgetary control per Florida Statute Chapter 129 with an emphasis on transparency to communicate the County's annual budget process from conception to finality including adjustments made throughout the fiscal year.

The Board of County Commissioners (BOCC) designates the County Administrator to be the County Budget Officer pursuant to Florida Statute 129.025(1).

Procedure:

1. Revenues
 - A. The Financial Services Department will estimate revenues as early as possible in the budget process in order to provide expenditure guidelines. The BOCC will establish the County's budget priorities based upon the revenue estimates and expenditure guidelines.
 - B. The budget shall be balanced; the total estimated receipts (including balances brought forward) shall equal the total appropriations and reserves in accordance with Florida Statute Chapter 129.01(2)(b).
 - C. In general, current operating revenue should be sufficient to support current operating expenditures, with adjustments made to budgeted fund balance or appropriations if necessary.
 - D. In recognition of the overall dependence on ad valorem taxes, the County will strive to develop a diversified and stable revenue system.
 - E. "Earmarking" of available revenues that would unnecessarily restrict the full range of potential uses of such revenues will be avoided. The use of various revenues will be consistent with Generally Accepted Accounting Principles (GAAP) and Florida Statute Chapter 129.02.
 - F. One-time revenues will be utilized to fund one-time expenditures wherever possible. If one-time revenues are assigned to pay for recurring expenditures a plan, not to exceed five years, for transferring the expenditure to a recurring

revenue source will be determined by the County in the initial year as a part of the budget process.

- G.** The BOCC is authorized to establish and collect fees and charges for certain services rendered by the County. These services are available to all residents of the County but are not needed by the majority of residents, therefore, those utilizing the services are charged for the service. All Proprietary Fees are to be reasonable, in relation to the County's provided privilege or service, to the fee payer that receives the special benefit. All Regulatory Fees may not exceed the actual cost to the County of providing the service to the individual fee payer. Additionally, fees are solely based on the actual cost of providing what the user is consuming or are charged per direction from a regulatory authority. All requested changes to the Schedule of Fees during the fiscal year are presented to the BOCC for its review and approval.

A fee schedule is therefore adopted and/or amended by resolution when warranted. Annually, fees will be reviewed by Departments and any requested modifications will include the full cost of activities, including direct and indirect costs currently supported by the fees to identify the impact of inflation and other cost increases. Supporting documentation showing calculations for fees changed will be submitted by Departments as part of the annual budget process. A thorough review of the countywide fee schedule will be conducted periodically.

2. Expenditures

- A.** The financial impact associated with new programs or program modifications will be analyzed and determined prior to adoption by the Board. When new programs or increased levels of service are proposed, departments will identify any applicable Federal or State mandates; outline client benefits and strategic initiatives; demonstrate alignment to organizational goals, objectives, and agreements; identify related health and safety issues; demonstrate conformance to industry/professional standards; and identify all funding sources including fees or tax increases needed to partially or fully fund the program or service. The department will document any offsetting revenue or cost avoidance associated with the program as well as identify the possible consequences of the program not being funded.
- B.** Understanding what a program or activity costs, and what benefits are derived from these programs or activities allows the County to make informed funding decisions. To that end, all expenditures will be analyzed to ensure service alignment with current Board priorities.
- C.** Departments shall utilize performance measures in order to track performance, support operational improvement, and determine effective use of resources for each program.

- D.** Internal Service Funds will be self-supporting whenever possible. Internal service fees and the direct impact to County operating budgets shall be analyzed annually as part of the budget process.
 - E.** All grant applications to fund services/programs will be recommended to the Board upon review by the Financial Services Department and the County Administrator, or designee, with significant consideration given to:
 - I.** The cost of administering the grant relative to the awarded amount of the grant
 - II.** The availability of matching funds
 - III.** The extent to which locally generated funds will be required to support the program when the grant funding is no longer available.
- 3.** Operating Budget – For purposes of budgetary control, expenditures cannot legally exceed the total annual budgeted appropriations at the financial reporting fund level (The Laws of Florida Chapter 65-1236 Sub 1 and County Ordinance 233.01).
- A financial reporting fund is defined as an accounting entity with a self-balancing set of accounts. The County maintains a number of these funds to carry out its mission.
- 4.** Budget Request – The County shall develop a proposed budget to include personal services, operating, capital outlay, debt service, grants and aids, and other uses categories.
- A.** All Board Departments shall submit a budget request in the manner and form prescribed by the Financial Services Department no later than the date set forth in the budget calendar.
 - B.** The Clerk of Court and Comptroller, Sheriff, and Supervisor of Elections shall submit a budget request in the manner and form prescribed by the BOCC through the Financial Services Department no later than May 1st (F.S. 129.03(2) and Resolution 2020-3A).
 - C.** It is requested that the Property Appraiser, Tax Collector, and Judicial Officers submit their budgets no later than May 1st of each year.
 - D.** This policy does not supersede any other Statutory or Constitutional authority.
- 5.** Budget Adjustments – Budgetary levels of authority are as follows:
- A.** Amendments to the budget (Budget Amendments that change a fund’s total appropriation) require approval of the Board of County Commissioners in accordance with Florida Statute 129.06. The Board, at any time within a fiscal

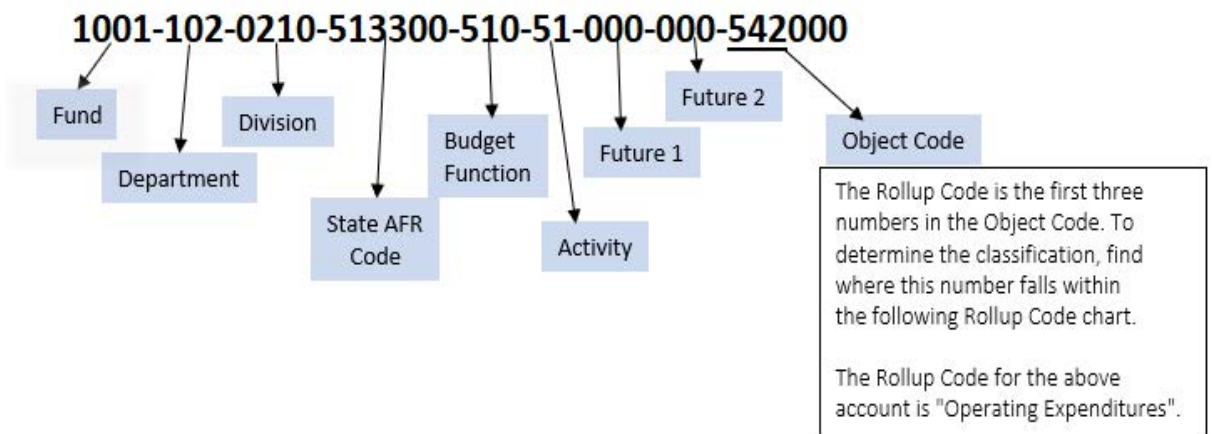
year, may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year.

- B. Budget transfers within reporting funds:**
 - I.** Within the same department, can be approved by the Financial Services Director, or designee.
 - II.** Between departments, up to \$100,000 can be approved by the County Administrator. Transfers of more than \$100,000 require approval of the Board of County Commissioners.
 - III.** Transfers from a fund's reserve account requires BOCC approval. In the case of transfers from a Reserve for Future Construction account, the BOCC must approve a resolution stating the funds are being used for the purposes for which the reserve was made (F.S. 129.06(2)(b)and(c)).
 - IV.** Budget Transfer approvals are to be made within the County's Enterprise Resource Planning (ERP) system. Any additional signatures or approvals are not necessary.
- C. Carry Forward Process –** Current year appropriations related to prior year non-operating encumbrances, grants, and capital projects not completed shall be identified by the respective departments and submitted to their Analyst no later than the deadline set by the Financial Services Department or November 15th of each fiscal year whichever is earlier. Approved adjustments will then be presented to the BOCC as a properly advertised budget amendment for their approval (F.S. 129.06(2)).
- D.** Establishing a budget for revenues that were not anticipated during the annual budget process requires that the BOCC adopt a resolution to recognize, appropriate, and expend it for the stated purpose (F.S. 129.06(2)(d)and(e)).
- E.** Amendments not specifically authorized in Florida Statute Chapter 129.06(2) (a-e) require the amendment be authorized by resolution or ordinance of the BOCC and adopted following a public hearing. The public hearing must be advertised at least two (2) days, but not more than five (5) days, before the date of the hearing/meeting at which the amendment would be heard (F.S. 129.06(2)(f)).
- F.** Pursuant to F.S. 129.06(2)(f)2, budget amendments must be posted to the County's official website within 5 days of adoption/approval.
- G. Mid-Year Process –** Upon completion of the prior fiscal year's Annual Comprehensive Financial Report, the current budget may be amended following proper advertisement and a public hearing to reflect audited beginning fund balances if deemed necessary by the Financial Services Director.

6. Budget Appropriation

- A.** Appropriations will be made at the Fund, Functional Category, and Object Classification (AKA “categories”; personal services, operating expense, capital outlay, debt service, grants and aids, and “other use” expenses). Revenues will be by Fund and Source.

Example:



Object Rollup Codes (A.K.A "Categories")

511-529	Personnel Services
531-559	Operating Expenditures
561-569	Capital Outlay
571-573	Debt Service
581-583	Grants and Aids
591-599	Other Uses

- B.** The County Administrator or designee has the authority to make capital outlay substitutions within the adopted budget if deemed appropriate.
- C.** All requests to fund discretionary court programs, otherwise known as “local requirements,” as defined within Article V of the Florida Constitution and the supporting Florida Statutes (28.24, 29.008) will be considered along with any other requests for the County’s finite resources and, ultimately, require Board approval during each budget process.

7. Fund Balance

- A. General Fund** – The County will take steps necessary to build up the level of the Assigned plus Unassigned Fund Balances to a minimum of two months of operating revenue. Efforts will continue until this level is attained exclusive of reserves.
- B. Special Revenue Funds** – By definition, special revenue funds are created to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted and, as such, can only be used for their specified purposes. No specific reservation of fund balance is created by virtue of this section, rather the amount of any reserves/fund balance shall be governed by the legal authority underlying the creation of the individual fund.
- C. Debt Service Funds** – These funds are typically subjected to the creation of very specific reserve amounts as a part of the ordinance, bond covenants, or resolution which authorizes the issuance of the bonds which are to be repaid. Therefore, this policy does not create any specific reservation of fund balance within the debt service fund, rather, reserve requirements for any outstanding county bond issues will be as derived from the issuing documents of the bonds.
- D. Capital Project Fund** – The capital projects funds account for resources designated for capital projects as described within the Capital Improvement Program Policy. No specific reserve requirement is established for the capital project funds. The fund balance, coupled with estimated additional revenues for the fiscal year, must be sufficient to fund all outstanding fund obligations.
- E. Enterprise Funds** – These funds shall be created with a recommended reservation of retained earnings equal to ten percent (10%) of the current fiscal year budget excluding capital project costs and equipment within the fund. For the purposes of this calculation, the current fiscal year budget shall be the total budget as originally adopted in September for the ensuing fiscal year. This budget shall be prepared on the modified accrual basis of accounting and therefore include such items as capital outlay and operating transfers out. This reserve shall be in addition to all other reservations of retained earnings including, but not limited to, amounts reserved for debt service and/or amounts reserved for renewal and replacement of long lived assets. However, it is understood that from time to time these funds may not reach this 10% goal for a particular year. As part of the budget process the County Administrator shall attempt to the extent possible to reach this 10% goal.
- F. Internal Service Funds** – By definition, internal service funds are used to account for the financing of goods of services provided by one department or

agency to other departments or agencies of the county, or to other governmental units, on a cost-reimbursement basis. When appropriate, internal service funds will include a recommended fund balance/reserve level. Each year these funds will be analyzed to ensure sufficient revenue to pay expected expenditures as well as to solidify the appropriate level of fund balance/reserves. Adjustments in fees/charges/rates or other actions will be made to ensure recommended fund balance/reserves are maintained.

- G.** During Carry Forward and Midyear Processes, fund balance may be used for:
 - I.** Appropriations related to prior year non-operating encumbrances, grants, and capital projects not completed
 - II.** Funding for authorized mid-year increases that will provide for a level of service that was not anticipated during the budget process
 - III.** Funding for unexpected increases in the cost of providing existing levels of service
 - IV.** Temporary and nonrecurring funding for unanticipated projects
 - V.** Funding of a local match for public or private grants
 - VI.** Funding to off-set losses in revenue caused by actions of other governmental bodies and/or unanticipated economic downturns
 - VII.** Funding to accommodate unanticipated program mandates from other governmental bodies
 - VIII.** Funding for emergencies, whether economic, natural disaster, or other
 - IX.** Funding for market and economic fluctuations in enterprise and internal service funds
 - X.** Funding for contamination remediation
 - XI.** Funding for rate stabilization
 - XII.** Any other legal purpose the Financial Services Director deems appropriate

8. Budgeted Reserve for Contingency

A. Reserve for Contingency requests must be approved by the BOCC as provided for in F.S. 129.06(2)(b) and County policy. The BOCC and County staff will use the procedures and evaluation criteria set forth in this, and other, policies. Such requests will be evaluated as to the:

- I.** Urgency of the request

- II.** Scope of services to be provided
 - III.** Short and long-term fiscal impact of the request
 - IV.** Potential for alternative methods of funding or providing the service(s)
 - V.** Review for duplication of service(s) with other agencies
 - VI.** Review of efforts to secure non-County funding
 - VII.** Discussion of why funding was not sought during the normal budget cycle
 - VIII.** Review of the impact of not funding or delaying funding to the next fiscal year.
- B.** A Reserve for Contingency shall be calculated and budgeted by the Financial Services Department at a level not less than 5% of the General Fund's operating revenues and not greater than 10% of the fund's total appropriations in accordance with Florida Statute Chapter 129.01(2)(c).
 - C.** If the Reserve for Contingency falls below 50% of the minimum level, the reserves shall be reestablished over a period not to exceed three fiscal years.
 - D.** All requests for the use of Reserve for Contingency shall be accompanied by information prepared by the Financial Services Department showing the 5% budgeted per policy, the year-to-date activity of the reserve account, and the net effect on the account balance if said request is approved.
 - E.** Health Insurance Fund will be maintained at a level that will, together with purchased insurance policies, adequately fund medical claims risk.
 - I.** A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels.
 - II.** Although no Florida Statute or County Code sets a required minimum reserve for this fund, the Florida Office of Insurance Regulation strongly encourages an amount equaling at least 60 days of anticipated claims, as set by an actuary.
 - III.** For both BOCC departments and non-BOCC departments (Constitutional and Judicial Offices), any excess budgetary dollars remaining in the health insurance line item of a department's budget at the end of the fiscal year, will be returned to the Health Insurance Fund. This is to avoid a funding shortfall due to vacant positions not being charged although rates were inclusive of the position.

IV. The Health Insurance Fund shall be analyzed as part of the annual budget process.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS
RESOLUTION **2023-69**
DATED **10/01/2023**



Administrative Policy

Resolution Number: 2021-xx
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Revised Date: September 8, 2021

This Administrative Procedure supersedes and replaces any previous versions

FINANCIAL MANAGEMENT

Purpose: To establish the framework for the County’s overall financial planning and management.

Policy: To show the citizens, credit rating industry, and prospective investors (bond buyers) the County’s commitment to sound financial management and fiscal integrity. To improve the County’s fiscal stability by helping County officials plan fiscal strategy in a consistent manner.

Procedure:

1. Financial Goals
 - A. To maintain the financial viability of the County in order to ensure adequate levels of County services.
 - B. To maintain financial flexibility in order to continually adapt to local and regional economic and demographic changes.
 - C. To maintain and enhance public infrastructure in order to provide for the health, safety and welfare of the County’s citizens.
2. Interfund Loan Policy – Interfund Loan Policies are intended to provide parameters and guidance for the management of loans between funds. Interfund loans may be necessary to provide adequate cash flow for reimbursable grants and contractual obligations with deferred revenues.
 - A. Repayment of any loan shall not exceed one year without approval of the Board of County Commissioners (BOCC). Loans outstanding at fiscal year-end will be reported to the Board of County Commissioners.
 - B. Any fund may receive an interfund loan of up to and including \$250,000 with approval from the Financial Services Director, or designee, and County Administrator, or designee. An exception to this includes a local State of Emergency Declaration at which time the amount restriction is lifted.
 - C. Any fund may receive an interfund loan in excess of \$250,000 with approval from the BOCC.
 - D. Due to the receipts of ad-valorem taxes not being sufficiently received until the end of November, the County may not have sufficient cash to maintain an adequate cash flow in the beginning of the fiscal year. Therefore, upon the approval from the

Financial Services Director, or designee, and County Administrator, or designee, the General Fund may borrow, short-term, from other appropriate funds an amount necessary to fund County operations until the receipt of ad-valorem taxes provides adequate cash flow. In no instance, without approval of the BOCC, shall the loan remain unpaid past December 31 of the year the loan is made.

3. Replacement Funds

- A. The County shall maintain the replacement plan and the internal service funds that provide for the acquisition/replacement of fleet, computers, and other designated equipment. The replacement plan and funds will be maintained in such a way as to minimize the impact on other funds. It is the intent of the funds to capitalize as many purchases as appropriate under the County's capitalization guidelines.
- B. A Vehicle/Fleet Replacement Fund will be maintained to ensure adequate systemic replacement of fleet vehicles. Operating departments will be charged for fleet operating costs per vehicle and replacement costs will be spread out over the useful life of the vehicles. Fleet vehicles and equipment being purchased may be excluded from the vehicle replacement fund as recommended by the General Services Director
- C. A Gas Tax Vehicle/Fleet Replacement Fund shall be maintained to ensure adequate resources are available for the systematic replacement of rolling stock and fleet vehicles. Annual contributions will be based upon the replacement schedules developed and maintained by the General Services Director.
- D. Vehicle/Fleet Replacement surplus sale proceeds, insurance claims, and investment income will be maintained within the applicable Vehicle Replacement Fund to help offset future vehicle and equipment cost increases.
- E. An E-911 Equipment Replacement Reserve shall be maintained in the Emergency Services E-911 Communication Fund to ensure adequate resources are available for the replacement and/or upgrade of equipment at the primary and back-up PSAPs (Public Safety Answering Points) as allowed by F.S. 365.172. Annual contributions will be made in accordance with F.S. 365.173 which restricts the amount of E-911 carryover revenues.

4. Fund Balance

- A. The County will report Fund Balance in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Government Fund Type Definitions. Each financial reporting fund's Fund Balance shall be composed of non-spendable, restricted, committed, assigned, and unassigned amounts.
- B. The County will take steps necessary to build up the level of the Assigned plus Unassigned Fund Balances to a minimum of two months of operating revenue. Efforts will continue until this level is attained exclusive of reserves. Once attained,

in any fiscal year where the County is unable to maintain the minimum fund balance as required in this section, the County shall reestablish the minimum amount over a period not to exceed 3 years. During the reestablishment period, the County shall not appropriate any amounts of such fund balance for the purpose of balancing the budget until the minimum is reached.

5. Reporting and Audits

- A.** Balanced revenue and expenditure forecasts will be prepared to examine the County's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements.
- B.** The County's accounting and financial reporting systems will be maintained in conformance with all state, federal and local laws, and generally accepted accounting principles as required in Florida Statutes Chapters 129 and 200.
- C.** An annual audit will be performed by an independent public accounting firm, as required by Florida Statute. The results of the audit will be reported to the BOCC and the audit opinion will be included in the County's Comprehensive Annual Financial Report (CAFR).
- D.** The Financial Services Department will submit the County's Adopted Budget to the Government Finance Officers Association (GFOA) each year to be considered for the organization's Distinguished Budget Presentation Award.
- E.** Financial information including the CAFR and the Adopted Budget will be published on the Clerk's and County's websites, respectively.
- F.** The Financial Services Department will perform quarterly reviews to determine if the budgetary plan is being followed and if budgetary expectations are being achieved. Any problems discovered in this process will be corrected at the appropriate level of budgetary control.
- G.** Property control shall be applied to all assets valued at the level required by State Statute, the current minimum monetary threshold for capitalization and the item shall be tagged and identified by asset number when appropriate. Each item is physically identified and assessed as to its condition at least once per fiscal year.
- H.** Travel reimbursement will be in accordance with Florida Statute 112.061 (14).

6. Annexation

- A.** The Financial Services Department will be responsible for providing a fiscal analysis of the impact related to proposed annexations. The analysis will be performed using the following criteria:
 - I.** Unincorporated area population reduction between 1% and 3% - base analysis

- II.** Unincorporated area taxable property value reduction between 1% and 3% - base analysis
 - III.** Unincorporated area population reduction greater than 3% - countywide analysis
 - IV.** Unincorporated area taxable property value reduction greater than 3% - countywide analysis
- B.** A base analysis will include projections for all major revenues and expenditures that are impacted by unincorporated area population changes. A report on the base analysis will be completed within 5 business days of the request.
- C.** A countywide analysis will include a base analysis as well as a review by all departments of service delivery impacts in the area being annexed. A report on the countywide analysis will be completed within 30 days of the receipt of the request. All department reviews/reports will be completed and submitted to the Financial Services Department within 10 days of the request. The Financial Services Department will also request that the Constitutional Officers determine the impact of annexations on their operations.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS
RESOLUTION **2021-xx**
DATED **09/08/2021**



Administrative Policy

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Revised Date: September 8, 2021

This Administrative Procedure supersedes and replaces any previous versions

CAPITAL IMPROVEMENT PROGRAM

Purpose: To compile an accurate, comprehensive, and timely Capital Improvement Program (CIP). To provide guidelines and set processes and procedures for the efficient operation and management of the Flagler County Capital Improvement Program, to establish an annual capital improvement review process, and to abide by applicable requirements as put forth within the Flagler County Comprehensive Plan (Capital Improvement Element). To provide a central point of communication and organization in the development and review of the CIP and ensure that issues and decisions related to the CIP undergo effective and appropriate internal processing along with bringing forth issues and decisions through the County's approval and information process (the CIP Team, County Administrator, Board of County Commissioners, et cetera).

Policy: To allow for continuity and cohesiveness throughout Flagler County's CIP projects including the many different departments, divisions, and individuals which have a stake in the CIP. The goal is to assemble and implement a comprehensive CIP management procedure that incorporates all CIP best practices.

Definitions:

Capital Improvement Element (CIE) – A section within the Flagler County Comprehensive Plan defining the objectives and policies the County must adhere to when creating and implementing the CIP. Objectives include: project coordination with other jurisdictions when feasible, level of service guidelines, land use conservation and coordination, fiscal responsibility, and project prioritization.

Capital Improvement Program – A document listing the County's direction and priorities regarding its assets and infrastructure. Flagler County's program includes capital funds for new space and infrastructure as well as a separate fund for capital preservation. Synonyms include CIP, 5-Year CIP, and Five-year CIP.

Capital Improvement Program Team (CIP Team) – A team comprised of the County's Chief of Staff, Financial Services Director, General Services Director, Chief Information Officer, Growth Management Director, Airport Director, and County Engineer that hold regular meetings throughout the year. Responsibilities include, but are not limited to, creating the 5-Year CIP and overseeing the progress of funded and ongoing CIP projects.

Capital Project Manager (CPM) – The department or division liaison responsible for developing and championing their respective project(s). Their role morphs into the administration and managing of their respective adopted and funded projects.

Master CIP – The list of all the projects being requested that were submitted correctly and on time. The list will be paired down throughout the process and those projects that remain will become part of the 5-Year CIP. Those with a lower priority as to not be included in the 5-Year CIP, yet are viable future projects, shall be included on the Unfunded CIP list.

Capital Projects – Projects/equipment with a cost estimate at or above \$50,000 and an asset life of at least five (5) years. For the purpose of this policy, Innovation Technology (IT) minimum cost estimate for project inclusion is at or above \$10,000.

The IRS indicates what constitutes a real property capital improvement as follows:

- Fixing a defect or design flaw
- Creating an addition, physical enlargement or expansion
- Creating an increase in capacity, productivity or efficiency
- Rebuilding property after the end of its economic useful life
- Replacing a major component or structural part of the property
- Adapting property to a new or different use

Capital Preservation Projects – Major repair and maintenance projects not reaching the above capital project definition and having a cost at or above \$10,000 will be placed in the Capital Preservation Fund.

Procedure:

1. General Requirements

- A.** Annually, the CIP Team will develop the County’s Five-Year Capital Improvement Program using input from stakeholders including citizens, end users, committees, and implementers. The CIP will be consistent with, and implement, the Capital Improvement Element (CIE) of the County’s Comprehensive Plan. The CIE establishes Level of Service Standards required by law to address the impacts of development as well as guidelines for other public facilities. Where applicable, priorities for capital improvement projects shall be consistent with the CIE as well as within the Flagler County Comprehensive Plan. Projects needed to maintain adopted Level of Service Standards shall be financially feasible by having identified funding sources based on current revenue projections for the five year period of the CIP.

- B.** A Capital Project Unallocated Account shall be established and used as a centralized location in each capital fund to address shortcomings in project budget verses actual cost once individual project contingency accounts have been used. These accounts are funded using remaining budget, minus any pertinent encumbrances, of completed projects within each fund. The “unallocated” account may be used to increase the budget of any project within its fund following County Administrator (or designee) approval or, if the increase is 10% or greater of the project’s original budget, Board of County Commissioners approval. Projects added throughout the year (also with Board approval) may also be funded using this account.
- C.** The CPM shall calculate and include all operating costs for each applicable project as part of the project’s submission for CIP inclusion consideration.
- D.** The CIP Team led by the Chief of Staff, or designee, is responsible for coordinating the preparation of the Annual Capital Improvement Program and overseeing the progress of funded projects until completion.
- E.** The General Services Director, or designated CPM, is responsible for developing the Master CIP for Capital Projects and Capital Preservation Projects related to all County-owned facilities. This responsibility includes the receipt, processing, and evaluation of all requests from departments and constitutional offices; the preparation of cost estimates including ongoing operating and maintenance costs; the priority ranking of projects; and making recommendations for funding within budget constraints. Information on projects in the Master CIP that were not funded in prior fiscal years will be updated and included in the evaluation and priority setting process.
- F.** The Chief Information Officer (CIO), or designated CPM, is responsible for developing the Master CIP for Technology.
- G.** The County Engineer, or designated CPM, is responsible for developing the Master CIP for Transportation.
- H.** The General Services Director, or designated CPM, is responsible for developing the Master CIP for Parks.
- I.** The Resiliency and Resource Stewardship Manager, or designated CPM, is responsible for developing the Master CIP for Land Conservation.

- J.** The Growth Management Director, or designated CPM, is responsible for evaluating proposed projects and making recommendations on the appropriate allocation of Impact Fees.
- K.** Department Directors and Constitutional Officers, or their designated CPMs, are responsible for providing General Services and IT their CIP requests in accordance with the budget preparation calendar established each year.
- L.** Capital expenditures for court-related facility needs should be funded first from revenue generated through the collection of the traffic citation surcharge as provided for by F.S. 318.18(13)(a). Revenues from this surcharge may also be used to fund court facilities, including office space leases and utilities. Project priorities will be established through the annual CIP process and will be coordinated with the affected Constitutional and Judicial Offices.
- M.** Requests for additional facility space due to new or expanded program requirements must include prior approval by the County Administrator, Constitutional Officer, or Board of County Commissioners, as appropriate, before such requests can be considered for inclusion in the CIP.
- N.** The submittal of a request for a Capital Project or Capital Preservation Project does not guarantee inclusion in the 5-Year Adopted CIP.
- O.** Capital improvement life cycle and operating costs shall be determined and coordinated with the development of the operating budget. Future operating, maintenance, replacement, and energy costs associated with the new capital improvements will be forecasted, matched to available revenue sources, and included in the initial and ongoing costs within future operating budgets. Additionally, all known future operating costs shall be included within all project detail and description information. If, after review, the County determines it is unable to provide for future operating costs the project will be delayed until the operating costs can be funded.
- P.** Projects will not be considered for inclusion in the CIP unless specific, available funding is identified. No projects in the CIP will be shown as not funded, N/A, TBD, or any other variant denoting a lack of funding. Projects meeting this standard shall be placed on the Unfunded CIP.
- Q.** The county shall utilize a combination of debt and pay-as-you-go financing for capital projects. The particular funding mechanism for each project will be determined and included in the CIP.

R. The purchase of vehicles or equipment within an existing replacement fund or on a fleet/equipment replacement schedule shall not constitute a CIP project or be considered part of the 5-Year CIP.

2. CIP 5-year plan preparation

A. The CIP Team is the primary venue for CIP preparation and ongoing CIP issues.

B. Projects to be considered for inclusion in the CIP by the CIP Team shall include the most accurate cost available and include ongoing operating and maintenance costs if applicable.

C. The CIP Kickoff occurs no later than January 31st prior to the upcoming fiscal year (considered Year 1) and includes all Departments and Constitutional Offices requesting projects for inclusion in said fiscal year's 5-year CIP plan. The Kickoff can be an in-person or virtual meeting (or a combination of the two).

D. The meeting shall include an overall CIP strategy based on the Board's Budget Guidelines previously determined as aided by the Capital Improvement Element within the Comprehensive Plan, the Land Development Regulations, and Flagler County's Mission, Vision, and Values.

E. The Chief of Staff, or designee, will coordinate CIP Preparation Meetings beginning two weeks after the CIP Kickoff meeting and continuing until the end of March or until this phase of work is complete. The first of these meetings shall be the deadline for submitting a CIP request for consideration to be included in the upcoming fiscal year's 5-Year CIP. The subsequent meetings will focus on these requests for each functional area of the CIP and inclusion in the upcoming fiscal year's budget preparation. **It is highly recommended to begin compiling and calculating a project's supporting information (operating costs, maintenance costs, et cetera) well in advance of the first CIP Prep Meeting as incomplete project requests will not be considered.**

F. The recommendation for the upcoming fiscal year's 5-year CIP, resulting from the CIP Preparation Meetings, is presented to the County Administrator in May. Any suggestions or changes shall be incorporated into the CIP. If deemed appropriate and/or necessary, additional meetings may occur in order to put forth the most accurate and professional CIP.

G. Project appropriations from prior years for which expenditures have not been incurred during the current fiscal year shall be re-evaluated, re-prioritized, and

re-incorporated into the new fiscal year's CIP budget (with the previous budget being returned to the fund from which it came). The re-prioritization may result in previously included projects dropping off the CIP due to budget, priorities, and/or personnel constraints. This process allows for any increase in cost due to the passage of time or economic changes to be addressed on a yearly basis. Additionally, this process increases the ability to examine the possibilities of refocused priorities, project scope changes, available budget, et cetera.

H. CIP funding is as directed by the Board and subject to re-evaluation based on budget constraints.

I. The first year of the five year CIP will be used as the basis for formal fiscal year appropriations (i.e. "funded") during the annual budget process. The remaining four years are technically not funded.

II. The second year shall be financially feasible.

III. The last three years will be considered "reasonably able to be funded" to allow for a more accurate picture of Flagler County's CIP direction.

IV. An Unfunded Projects list will be maintained in order to document identified projects that are needed, yet cannot be addressed due to insufficient funding.

3. Project Budgeting

Projects below \$10,000 are accomplished using the appropriate Department's general operating budget. A quick breakdown for these projects is as follows:

- \$1 to \$9,999 Regular Operating Budget
- \$10,000 and above Capital Preservation Fund (including projects not meeting CIP requisites)
- \$50,000 and above Capital Project Fund

A. CIP Contingency Account

I. Each CIP project budget shall include a reserve for contingency. The amount shall be between 5% and 10% of the estimated project cost, as determined appropriate by the project's CPM, and be explicitly identified within the project or in a contingency line within a Guaranteed Maximum Price (GMP) contract.

- 1) If project costs require the budgeted contingency account, the project shall be brought to the Board to increase the project's budget/scope.
- 2) The contingency account cannot be used to change the scope of the CIP, add a project, or delete a project without the approval of the Board of County Commissioners.

B. Project audit

- I.** A construction manager-at-risk (CMAR) contract audit shall be performed on all projects with budgets of \$2 million or more.
- II.** A construction manager-at-risk contract audit shall be performed on all new construction regardless of the project's budget.
- III.** Cost for the audit shall be included in the project's budget.

4. CIP Implementation

- A.** If an ongoing capital project is to span more than one fiscal year, it shall first be agreed to continue the project, then recommended that the remaining budget for these projects carry forward to the new fiscal year.
- B.** Capital projects being added, deleted, or changing scope (to include cost increases of 10% or more) that must be made during the fiscal year must be approved by the Board along with an amendment to the Adopted CIP and a budget amendment/transfer, if needed, prior to project start or adjusting any project budgets.
- C.** Any capital project additions deemed an emergency by the County Administrator, or designee, shall be initialized immediately and subsequently submitted to the Board for approval at the first regularly scheduled Board meeting following the emergency action.
- D.** Revenue from materials recycled as part of a construction project may be made available as a funding resource for said project.

5. CIP Project Closeout

- A. Project closeout procedures**
 - I.** The Capital Project Manager is tasked to send a Closeout Form to the Chief of Staff, Financial Services Director, Clerk of Court, and all other

relevant parties. Closeout Forms are to include the total cost of the project and the length of time to completion at a minimum. Absent a Closeout Form template, the CPM will create a memorandum that includes all pertinent project information and data.

B. Account closure

- I.** The party responsible for the project determines the amount of the outstanding encumbrances and moves the remaining funds to the CIP Unallocated Account (described earlier).
- II.** Budget remaining 90 days after the completion of a project is considered available to be transferred to the CIP Unallocated Account.
- III.** After remaining funds are transferred to the Unallocated Account, the Financial Services Department shall request the Clerk of Court to close the project’s account/number as appropriate.

6. Quarterly CIP Report

A. After each quarter, Capital Project Managers must create an electronic quarterly report outlining each of their capital projects and submit it to the Financial Services Department no later than the last day of the month subsequent to the end of a quarter (i.e. January, April, July, and October) for inclusion into the Comprehensive CIP Quarterly Report that is submitted to the CIP Team for review. Information on each project shall include, at a minimum:

- I.** Project name and description
- II.** Fiscal year the project was adopted
- III.** Current budget amount
- IV.** Current actual expenditures
- V.** Current encumbered amount
- VI.** Current “phase” of the project
 - 1) Percent of the total project that is complete
 - 2) If completed, the Closeout Form shall be included within the Quarterly CIP Report submittal package

VII. Any project specific issues that may change the Board’s originally expected project parameters

- 1) Over/under budget
- 2) Over/under completion time
- 3) Other

VIII. Expected/Actual completion date and total cost of project

IX. Any other pertinent information that is deemed important

7. Emergency CIP Purchases

- A.** CIP projects are deemed to be an emergency by the County Administrator, or designee. As such, reasonable funding latitude is given to stabilize the emergency then followed up with the required documents and action detailed previously.
- B.** Emergency purchase protocols must be followed as defined by the Flagler County Purchasing Manual.
- C.** This section is not meant to delay any immediate actions necessary to address emergency health and safety issues present.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS
RESOLUTION **2021-xx**
DATED **09/08/2021**

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FY 2023-2024
ADOPTED BUDGET