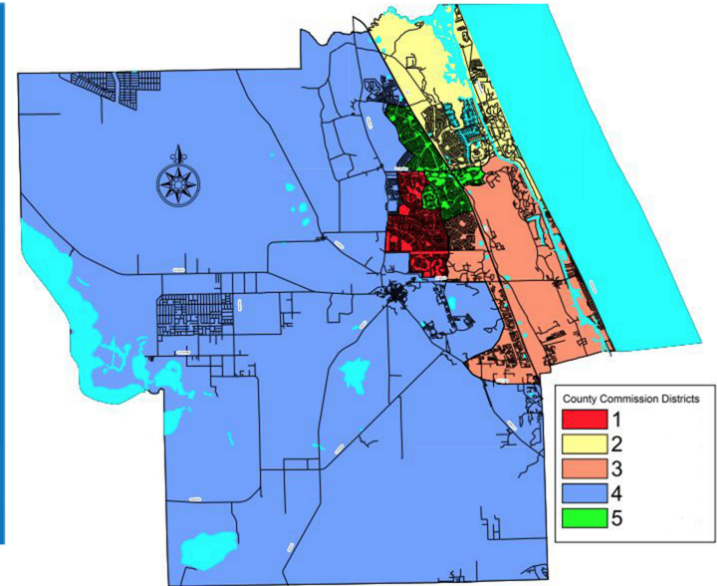
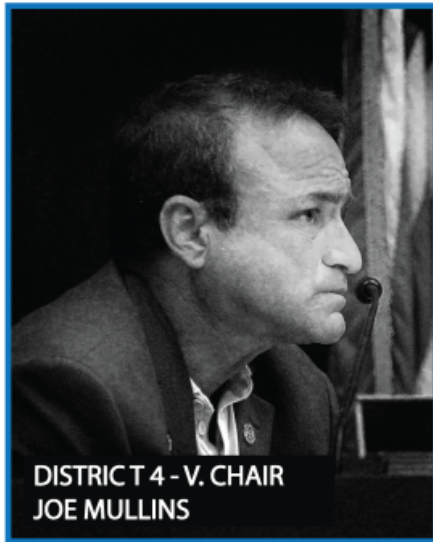
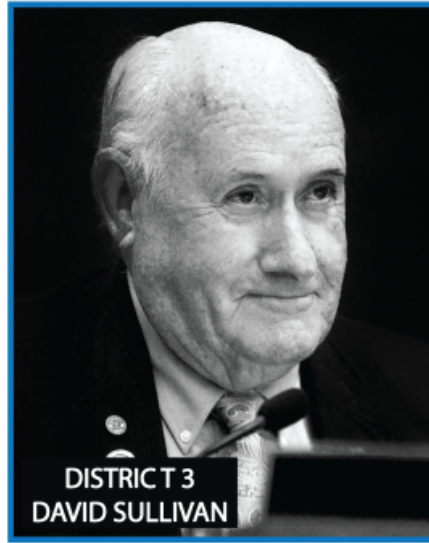
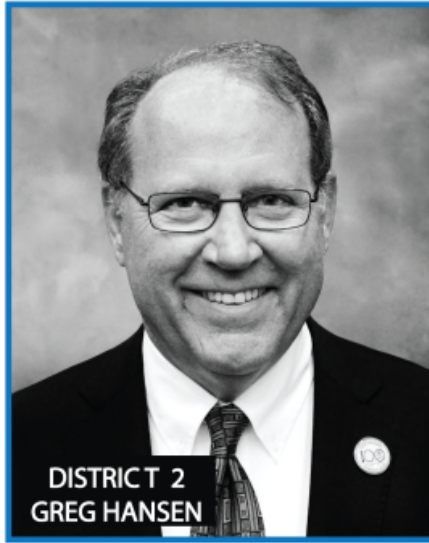
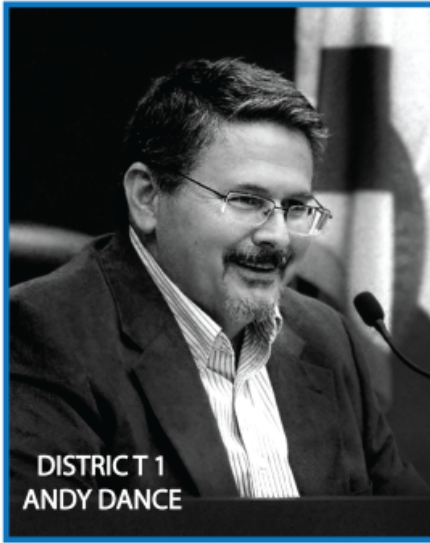


Flagler County



**FY 2021-2022
ADOPTED BUDGET**



FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS



FLAGLER COUNTY GOVERNMENT

FY 2021 - 2022 ADOPTED BUDGET

Prepared by:

**The Flagler County Board of County Commissioners
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FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

ADOPTED BUDGET

Fiscal Year 2021-2022
October 1, 2021 - September 30, 2022

CONTACT US

Government Services Complex
1769 E. Moody Blvd., Building 2
Bunnell, FL 32110
(386) 311-4001

www.flaglercounty.gov



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.

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.

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.

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 continue 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.

92.2% of Flagler County citizens (aged 25 and older) have a high school degree or higher and 25.1% have a bachelor's degree or higher.

POPULATION

Flagler County is the 35th most populous county with 0.5% of Florida's population.

Flagler County's estimated population 115,378 with 237.3 persons per square mile. 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 2020 was \$14,846,646,485 with a Taxable Value of \$9,824,806,225.

According to Realtor.com, the median price of homes sold was \$279,000 in January 2021 compared to \$235,050 in January of 2020.

Flagler County's labor force (aged 18 and older) is 50.4% of the County's population. The Per Capital personal income is \$50,599 and the average annual wage is \$38,514. Flagler County had unemployment rate is 7.8% which is expected to decline.

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: 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.

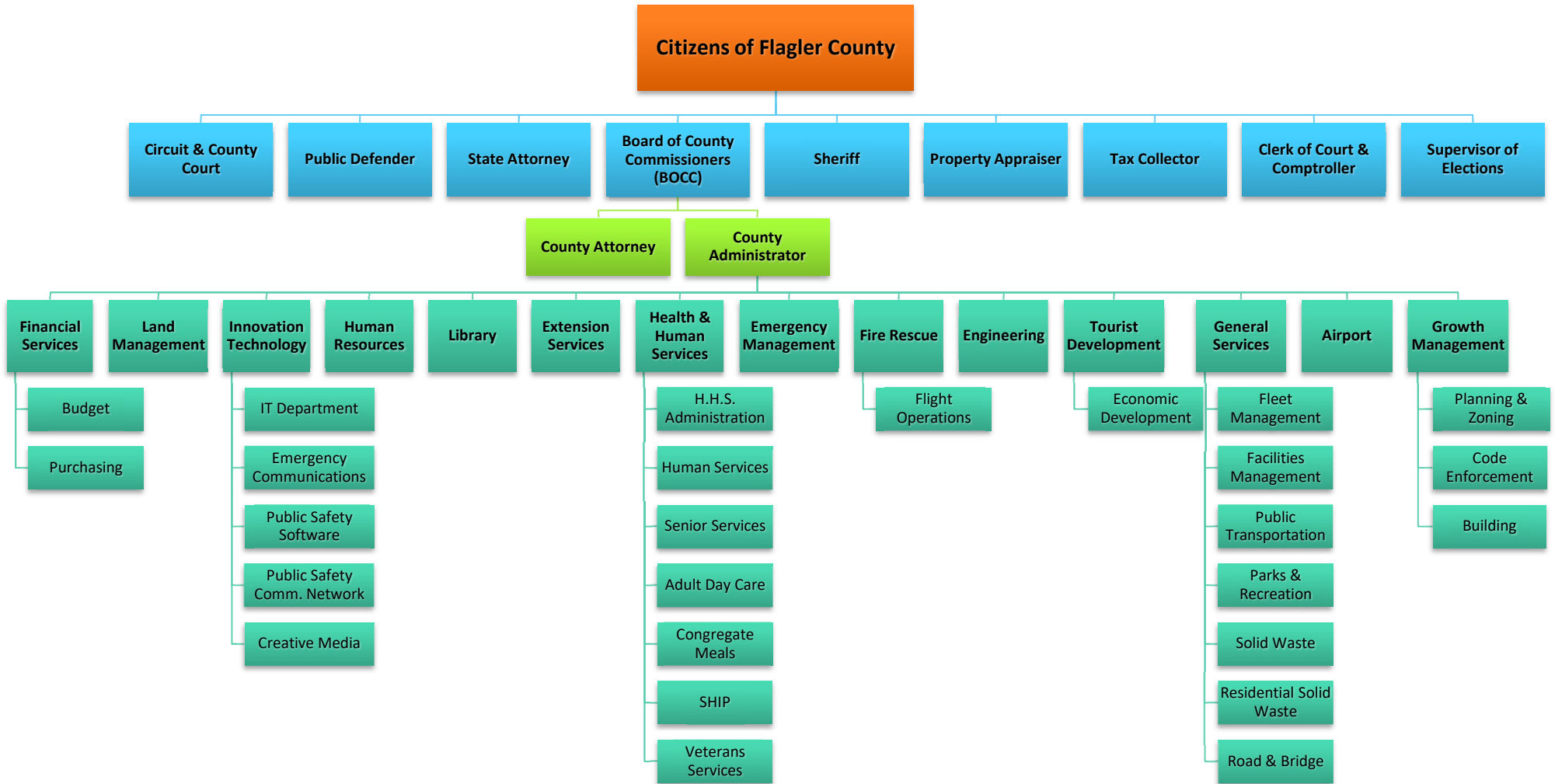
European settlement in Flagler County began during the time of the Spanish occupation of St. Augustine. During the subsequent British occupation, "Kings Road" was built connecting South Georgia with the Turnbull Colony at New Smyrna, which provided greater access to the area. Portions of the road remain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

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.

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.

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:

The 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, 2020. 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, 2020

Christopher P. Morrell

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.*



Flagler County

BUDGET IN BRIEF

FY 2021-22

Total Budget

\$221,094,445

↑ 12.4% over prior year

General Fund Budget

\$123,246,369

↑ 25.6% over prior year

Adopted Millage Rate FY 21-22

Operating Millage:

General Fund	8.0297 mills
Remainder of ESL	0.1250 mills
Total Operating Millage	8.1547 mills

Voted Debt Service:

Series 2016 ESL	0.1250 mills
2015 GO Refunding Bonds	0.2050 mills
Total Voted Debt Service Millage	0.3300 mills

Total Millage 8.4847 mills

\$1,273

Property Taxes for a home valued at \$200,000
(less \$50,000 homestead exemption)
(based on 8.4847 mills)

Breakdown of a Homeowner's Tax Bill

Unincorporated • Beverly Beach • Bunnell • Flagler Beach • Marineland • Palm Coast

Total - Municipality	N/A	1.3640	7.4300	5.4200	10.0000	4.6100
Total - County-wide	8.4847	8.4847	8.4847	8.4847	8.4847	8.4847
Total - School District	5.8650	5.8650	5.8650	5.8650	5.8650	5.8650
St. John's River Water Mgt. District	0.2189	0.2189	0.2189	0.2189	0.2189	0.2189
Florida Inland Navigation District	0.0320	0.320	0.0320	0.0320	0.0320	0.0320
Mosquito Control	N/A	0.2575	N/A	0.2575	0.2575	0.2575
Total Tax Bill Millage Rate	14.6006	16.2221	22.0306	20.2781	24.8581	19.4681

About Flagler County



31 miles south of St. Augustine and 24 miles north of Daytona Beach



Population - 115,378



Median Household Income - \$54,514



Average Household Size - 2.59



Registered Voters - 94,980



Veterans - 10,838

9.21% ↑

Gross Taxable Value Increase

Existing Properties	\$542,743,640
New Construction	\$362,259,760
Total	\$905,003,400

404.325

Total FTE (Full Time Equivalents)

(329.25 in General Fund)

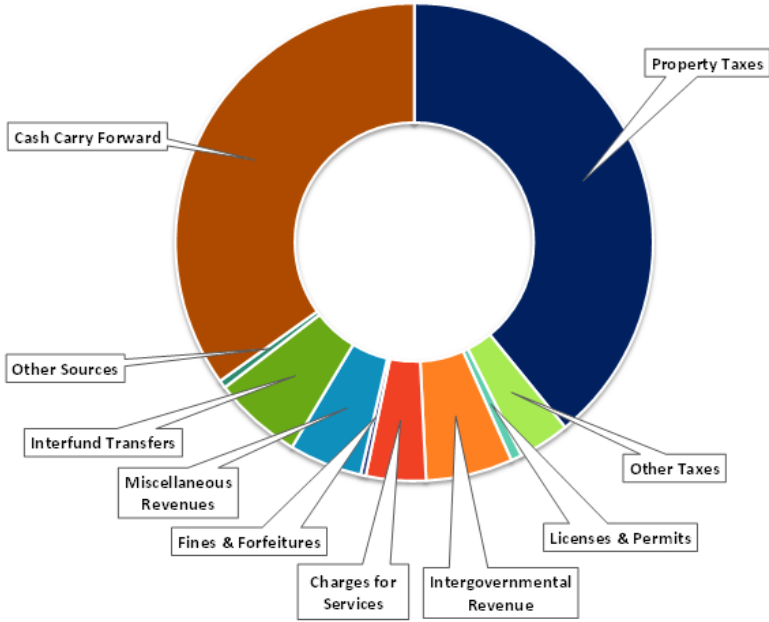


AA Credit Rating

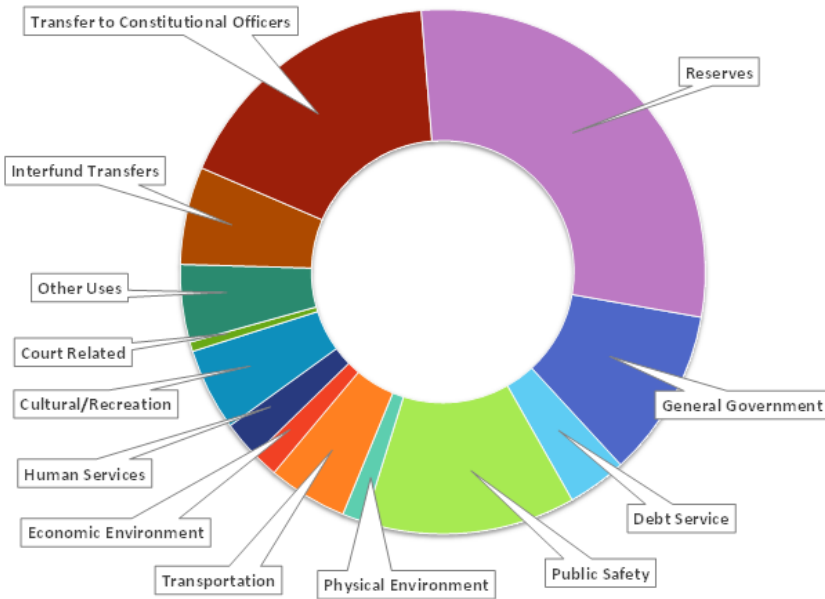
S&P
Global Rating

SOURCE & USE OF ALL FUNDS

REVENUES



EXPENDITURES



CAPITAL IMPROVEMENTS PLAN HIGHLIGHTS

- Carver Center Exterior Painting
- Graham Swamp Restroom Construction & Parking Improvements
- GTMNERR Vinyl Siding Replacement
- Hammock Community Center Pickleball Courts & Lighting
- Herschel King Boat Ramp Improvements
- Hidden Trails Fencing
- Justice Center Roof Replacement
- Southern Library
- Wadsworth Park Racquetball Court Lighting
- Westside Fire Station
- Various Technology Replacement & Upgrades
- Various HVAC Replacements

USE OF FUNDS



Constitutional Officers*

\$38,056,299

Sheriff, Property Appraiser, Clerk of the Circuit Court & Comptroller, Supervisor of Elections (*not including Tax Collector)



General Government

\$22,965,029

Tax Collector, Administration, Human Resources, IT, Financial Services, Growth Management, Facilities, Fleet



Public Safety

\$28,793,183

Fire/Rescue, EMS, Flight Operations, Emergency Management, Building Dept.



Culture & Recreation

\$11,196,541

Library, Parks & Recreation, Flagler Beach Lifeguards



Transportation

\$10,818,276

Airport, Engineering, Public Works, Public Transportation



Human Services

\$5,147,157

Senior Services, Adult Day Care, Congregate Meals



Economic Environment

\$3,511,218

Economic Opportunity and Development, Housing, Veterans



Physical Environment

\$3,063,967

Utility Services, Solid Waste, Dune Restoration



Interfund Transfers

\$13,330,413

General Capital Projects, Capital Preservation, Public Safety Communications, Drug Court, Teen Court, FCSO Ops Center Debt Service



Debt Service

\$8,048,821

Debt Service



Other Uses & Court Related

\$11,855,105

Other Uses, Court Related



Reserves

\$64,308,436

Administration
 1769 E. Moody Blvd Bldg 2
 Bunnell, FL 32110



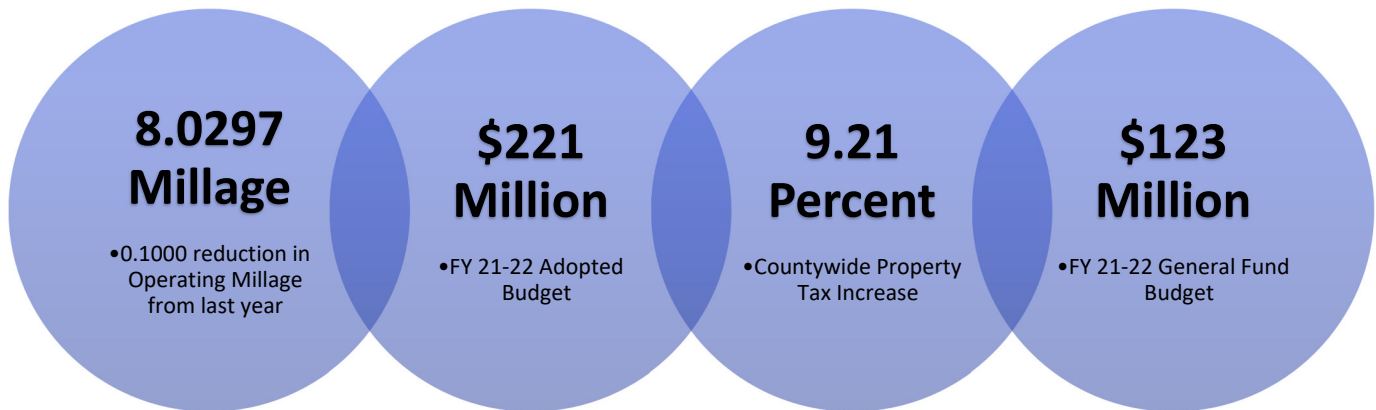
www.flaglercounty.org
 Phone: (386)313-4001
 Fax: (386)313-4101

October 1, 2021

Honorable Chairman and County Commissioners
 Flagler County, Florida

Dear Commissioners:

In accordance with the provisions of Sections 129.03(3) and 200.065(2), Florida Statutes, it is my pleasure to present the Adopted 2021-2022 budget for Flagler County, Florida. This adopted budget 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 adopted Fiscal Year 2021-22 balanced budget totals \$221,094,445. As adopted, the countywide and dependent special taxing district budgets for fiscal year 2021-2022 are as follows:

Taxing Entity	Fiscal Year 2021-22 Budget
County Wide Budget	\$219,861,936
Daytona North Service District Fund	692,530
Rima Ridge Mosquito Control District Fund	44,164
Espanola Mosquito Control District Fund	28,177
Painter’s Hill Seawall District	98,835
Bimini Gardens Road Maintenance Fund	44,164
Marineland Acres District	120,000
North Malacompra Drainage District	204,639
Total-All Taxing Entities	\$221,094,445

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 2021-22 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 8, 2021 followed by the 2nd and Final Public Hearing was held on Monday, September 20, 2021.

The countywide operating millage rate is adopted at 8.1547 mills which is 3.91% above the rolled back rate of 7.8475 mills.. This represents an overall decrease of 0.1000 mills of the countywide operating millage rate from FY 2020-21 to FY 2021-22. The General Fund millage rate of 8.0297 mills will generate a total of \$81,849,295 (@ 95%), which is an increase of \$5,910,557.

Comments on Estimated Revenues & Other Receipts for the FY 2021-22 Budget

Millage Rate – The adopted fiscal year 2021-22 General Fund budget includes an adopted millage rate of 8.0297 mills. Property Taxes represent 89.64% of the current year revenues (i.e. total available resources of \$123,246,369 less cash carried forward of \$31,939,167).

Based on the 2020 certified taxable values, which were received from the Property Appraiser on July 1, 2021. The following is a summary of the property tax revenues included within the adopted fiscal year 2021-22 budget:

Fund	Adopted Millage Rate	Ad Valorem Tax Revenue @ 95%
Operating:		
General Fund	8.0297 Mills	\$81,849,295
Remainder of ESL	0.1250 Mills	1,274,165
Debt Service:		
2016 ESL	0.1250 Mills	1,274,165
2015 General Obligation Bonds	0.2050 Mills	2,089,630
Total - All Funds	8.4847 Mills	\$86,487,255

Non-Ad Valorem (Per Parcel or Per Front Foot) Assessment Revenues – As presented, the FY 2021-22 budget includes a total of \$2,232,365 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 2021-22 Special Assessments
Residential Solid Waste Collection Fund	\$1,712,448
Daytona North Service District Fund	260,000
Rima Ridge Mosquito Control Fund	2,280
Espanola Mosquito Control Fund	1,282
Painter's Hill Seawall District	98,835
Bimini Garden MSTU Fund	5,220
Marineland Acres District	120,000
North Malacompra Drainage District	32,300
Total	\$2,232,365

Sales and Use Taxes – The adopted fiscal year 2021-22 budget contains a total of \$9,598,309 in sales and use taxes from the following sources:

Description	Adopted Fiscal Year 2021-22
Local Government Half Cent Sales Tax	\$3,156,072
Local Option Small County ½ Cent Sales Surtax	3,483,940
Local Communications Services Tax	208,297
Local Option Tourist Development Tax	2,750,000
Total	\$9,598,309

Estimates in this section are mostly related to conservative budgeting efforts in FY 2020-21 as the repercussions of COVID-19 effects on the Sales and Use Taxes was not known. Estimated proceeds from the Local Government Half Cent Sales Tax Clearing Trust Fund of \$3,156,072 have been included in this year's budget. This represents an increase of \$882,014 from \$2,274,058 included in the fiscal year 2020-21 budget. Also included is \$3,483,940 from the Local Option Small County Sales Surtax. This represents an increase of \$1,296,331 from the \$2,187,609 included in the fiscal year 2020-21 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 such as Carver Gym Expansion and the New Sheriff's Operations District Office. The Local Government Half Cent Sales Tax revenue is mainly budgeted in the Capital Improvement Bond Fund 212 that was used for construction of the Jail Expansion, Sheriff's Operations Center, the GSB Complex and the West Side Fire Station.

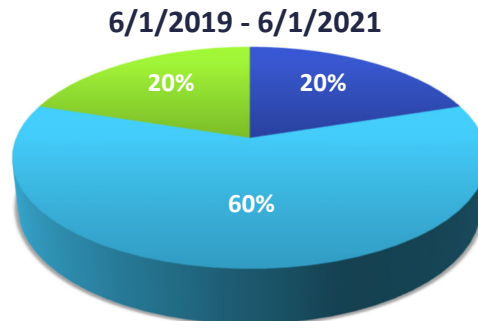
The amount of proceeds expected to be received from the Local Communications Services Tax is \$208,297. This represents an increase of \$22,159 from the \$186,138 included in fiscal year 2020-21.

The \$208,297 in proceeds from the Local Communications Services Tax are being utilized in the Debt Service Fund for Capital Improvement and Refunding Revenue Bond issued for the refunding of prior year bonds and assist with financing of several capital projects including the Sheriff's Operation Center, Flagler County Jail Expansion, and the New Sheriff's Operations District Office Design.

The Local Option Tourist Development Tax budget is \$2,750,000, an increase of \$700,000 from fiscal year 2020-21.

Pursuant to the provisions of Flagler County Ordinance Number 2017-03 in March of 2017, the Board of County Commissioners authorized levying an additional 1% Tourist Development Tax and provided an adjustment of the allocations of tax revenues over a three-year period.

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



■ Capital Projects (Fund 109) ■ Promotions & Advertising (Fund 110) ■ Beach Restoration & Maintenance (Fund 111)

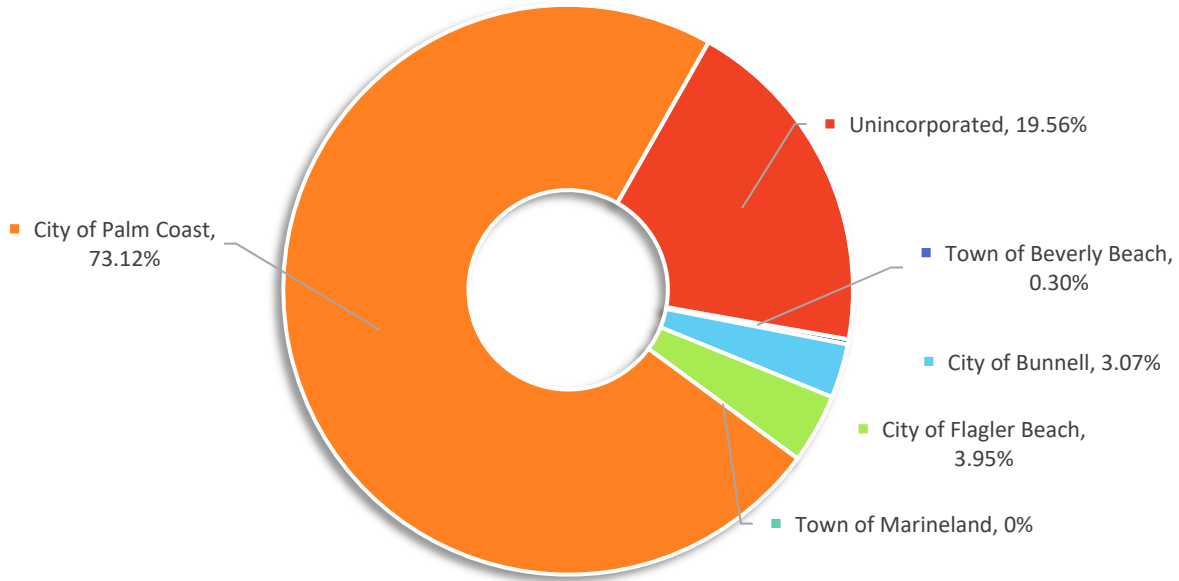
Motor Fuel Taxes – A total of \$2,942,323 is included in the proposed fiscal year 2021-22 budget in motor fuel tax revenues. This amount may be summarized as follows:

Description	Adopted Fiscal Year 2021-22 Revenues at 100%
Local Option Fuel Tax	\$543,190
Constitutional Fuel Tax	1,321,119
County (Seventh Cent) Fuel Tax	582,568
Ninth Cent Fuel Tax	495,446
Total	\$2,942,323

The \$2,942,323 included from these sources in the adopted fiscal year 2021-22 budget represents a decrease of \$292,514 from the \$2,649,809 included in the fiscal year 2020-21 budget.

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 is remitted by the State Department of Revenue directly to each jurisdiction.

For fiscal year 2021-22, the distribution percentages are as follows:



Licenses, Permits, and Fees – The amounts from these sources total \$1,628,417 which represents a decrease of \$562,868 from the \$2,191,285 included within the adopted fiscal year 2020-21 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 \$77,103,014 in fund balance (or Net Assets) brought forward, which represents 34.87% of the total adopted budget of \$221,094,445. The budgeted amount of fund balance (net assets) brought forward are included in 53 funds, which are summarized as follows:

Fund	Budgeted Fund Balance
General Fund	\$31,939,167
ESL 2008 Referendum	4,064,373
Constitutional Gas Tax	3,486,011
Bond – Cap Imp Ref Rev S2016	3,327,805
Health Insurance	3,301,153
CPF – New Sheriff Op Ctr	3,000,000
County Transportation Trust	2,914,117
Transportation Impact Fees East Old	2,671,084
Tourist Development Tax – Capital	2,369,502
Tourist Development Tax – Promos & Advertising	1,551,447
Subtotal	\$58,624,659
All Other Funds	\$18,478,355
Totals – All Funds	\$77,103,014

Comments on Expenditures:

Personnel Services – As included, appropriations for personnel services total \$32,494,799, which represents an increase of \$2,831,993 from the \$29,662,806 included in the adopted fiscal year 2020-21 budget. The increase is primarily attributable to the Florida Amendment 2, \$15 Minimum Wage Initiative that was adopted on November 3, 2020. The county solicited Evergreen Solutions to review the County’s position classifications and salaries and to recommend changes based on the new Amendment. The compensation changes include a 1% cost of living adjustment (COLA).



Employer retirement contributions total \$3,915,976 which represents an increase of \$544,348 from the \$3,371,628 in the adopted fiscal year 2020-21 budget. The following is a retirement rate comparison from last fiscal year to the current adopted budget:

Employee Class	Rates for Fiscal Year	
	2020-21	2021-22
Regular	10%	10.82%
Special Risk	24.45%	25.89%
Elected Officers	49.18%	51.42%
Senior Management	27.29%	29.01%
DROP	16.98%	18.34%

The Adopted Budget includes a total of 404.325 Full-Time Equivalent (FTE) positions in the Flagler County Board of County Commissioner departments (i.e. excluding Constitutional Officers). This represents an increase of 24.075 FTEs from the 380.25 FTE positions included in the fiscal year 2020-21 budget. This increase includes 15 additional firefighters who are funded from the SAFER Grant.

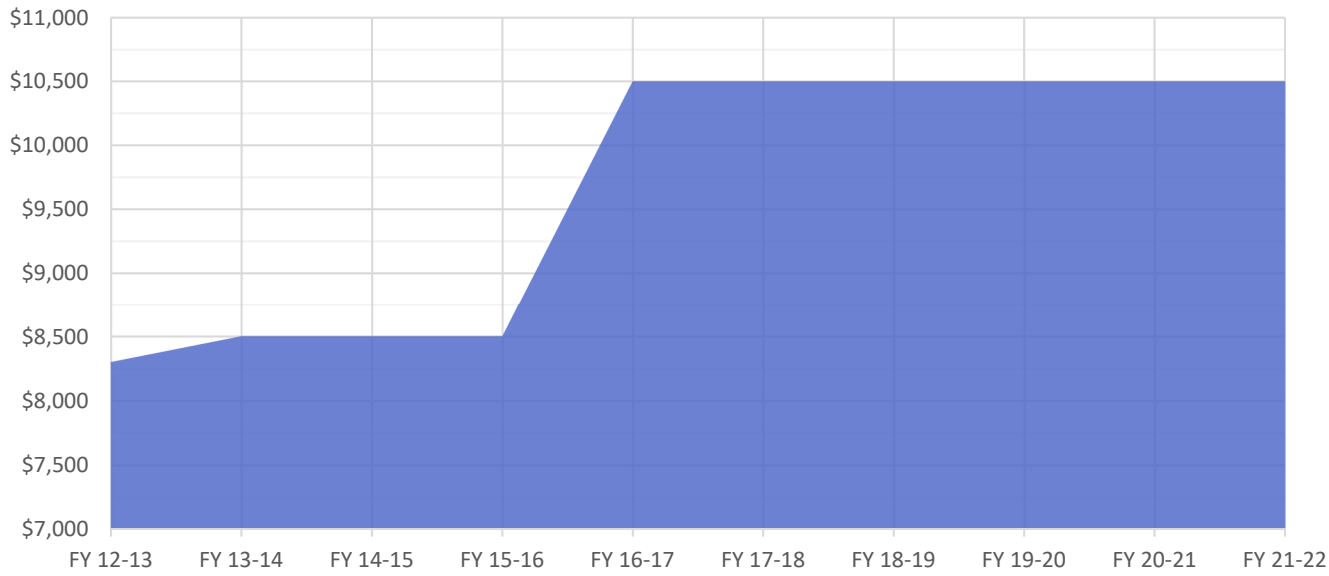
There is a total of \$1,164,130 in budgeted overtime costs. This represents an increase of \$94,029 from the \$1,070,101 included in the fiscal year 2020-20 budget. Approximately 84.87% of the budgeted overtime is included in the Fire Rescue Department for Fire Services, in both regular and scheduled 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:

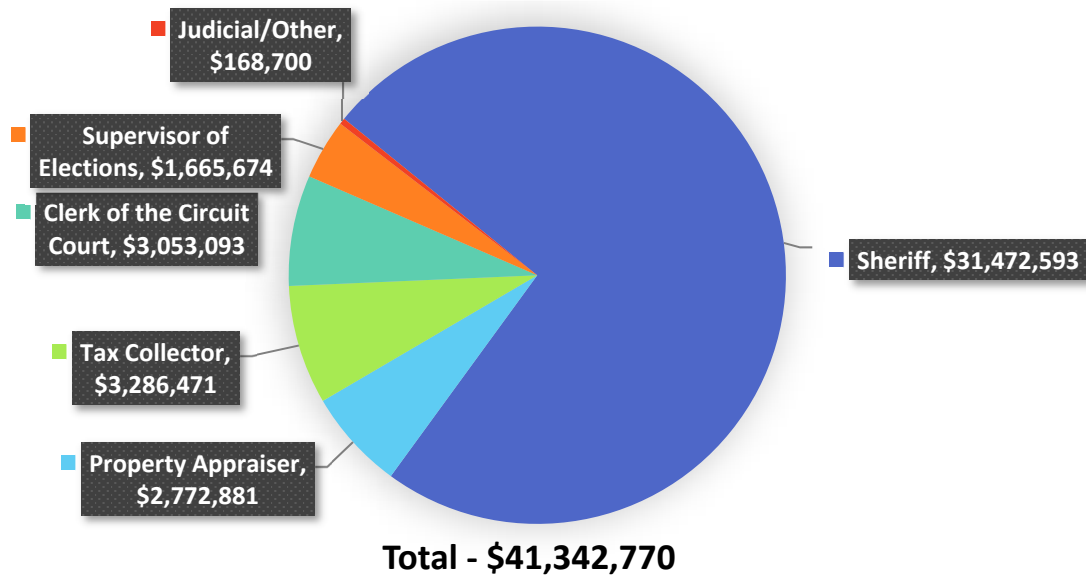
Health Insurance Amount Budgeted per Employee by Fiscal Year



The Insurance Fund budget has increased by \$199,071 from \$13,186,582 in the Adopted FY 2020-21 budget to \$13,385,653. At the end of FY 2020-21, the anticipated retained earnings balance in the health insurance fund is expected to total \$3,301,153. 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 decreased by \$853,802 from \$31,068,492 in fiscal year 2020-21 to \$30,214,690.

Constitutional Officers – The total funding support recommended for the Flagler County Constitutional Officers represents an increase of \$1,883,090 from \$39,459,680 in the fiscal year 2020-21 budget, to \$41,342,770. The funding provided to each of the five constitutional officers is summarized as follows:



Capital Outlay – Capital Outlay funding totals \$17,573,189. Capital Equipment includes a new fan for our Central Stores Warehouse, Library Materials, and the County’s annual Rolling Stock Replacement Plan.

The Adopted Capital Improvement Program for the fiscal year 2021-22 is \$12,145,500 with 22 projects. Projects include the Library & Public Health Mitigation/Prevention Center, Westside Fire Station #51, Pickleball Courts at the Hammock Community Center, the Justice Center roof replacement, Exterior painting of the Carver Center, Graham Swamp parking improvements and restrooms, Herschel King Boat Ramp improvements, and more. 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.

The majority of the funding for these projects comes from state and federal grants. Other major sources include Gas Taxes and the General Fund.

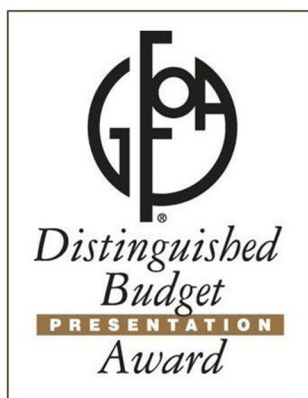
Debt Service – Debt service includes the costs of liquidating long-term liabilities of the County, such as principal and interest on bond issues, notes and contracts payable and related expenditures. The debt service expenditures of \$9,849,360 included represents a decrease of \$7,155,432 from the \$17,004,792 included in the fiscal year 2020-21 budget. Debt Service in the Special Revenue Funds is for Public Safety equipment and infrastructure. Debt service in the Airport Fund is classified as Transportation and totals \$564,301 in the FY 2021-22 Adopted Budget.

Debt Service expenditures vary depending on the amount 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 6 of this document.

Interfund Transfers Out – As presented, the adopted budget includes a total of \$13,330,413 in interfund transfers. The General Fund has planned to transfer \$11,455,000 for General Capital and Capital Preservation projects, \$700,000 to the Public Safety Communication Network fund for radios and user fees, \$137,568 to the Legal Aid fund, Drug Court, and Teen Court, \$36,439 for a grant match for five mini buses, and \$323,792 for the New FCSO Operations Center debt service.

Reserves and Contingencies – A total of \$64,308,436 has been budgeted for the provision of reserves. Pursuant to the provisions of the Board’s adopted Budget Management Policy (Flagler County Resolution 2020-63), 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 2021-22 budget includes a General Fund Reserve for Contingency of \$5,327,006. This figure represents 6% 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. In September 2021, GFOA awarded Flagler County the Distinguished Budget Presentation Award for the adopted fiscal year 2020-21 budget. Flagler County has received the Distinguished Budget Presentation Award for each of the past twelve years. Our current budget document for fiscal year 2021-22 and the application for the Distinguished Budget Presentation Award will be submitted

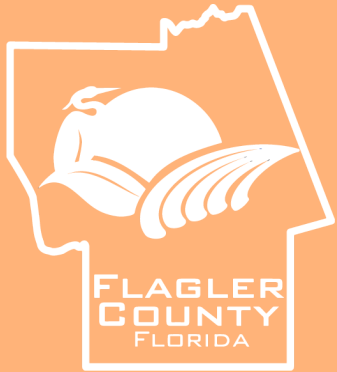
to the GFOA to determine its eligibility for another award. We believe that our current budget meets the high standards required by the GFOA as we strive for excellence for the thirteenth straight year.

Acknowledgements – An annual budget document of this complexity could not have been prepared without the efficient and dedicated service of all staff members involved. I would like to give special recognition for the outstanding efforts of the Budget Team made up of, E. John Brower, Brian Eichinger, Lauren Shank, Lacy Martin, Amanda Gilbert, and Chad Bleuel for their efforts in the creation and preparation of this document.

If there are any questions concerning the Adopted Budget as presented, we would be pleased to discuss them with you, or to explain any of the procedures followed in preparation of this budget document.

Respectfully Submitted,

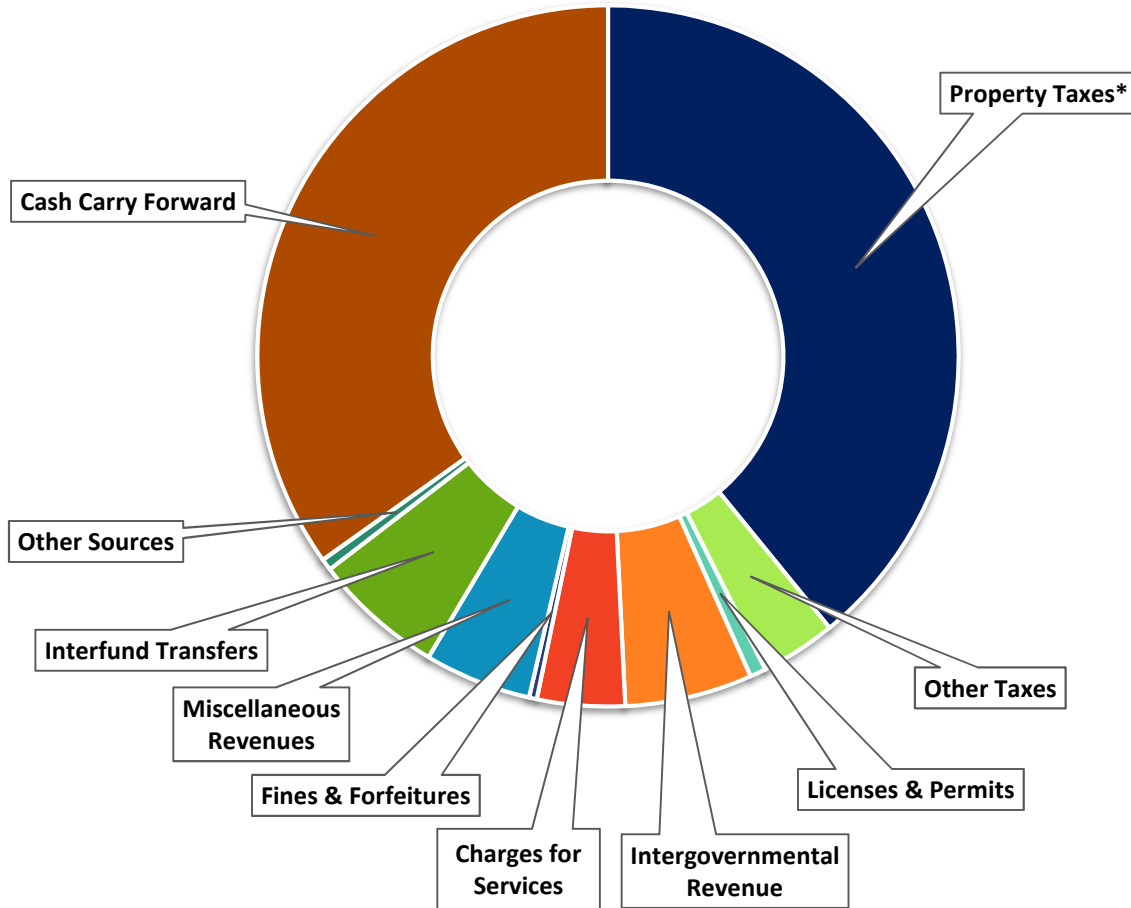
Heidi Petito
County Administrator



SECTION 1

SUMMARIES

Source of All Funds



Revenues	Amount	Percent
Property Taxes*	\$ 86,487,255	39.12%
Other Taxes	7,703,354	3.48%
Licenses & Permits	1,628,417	0.74%
Intergovernmental Revenue	12,990,895	5.88%
Charges for Services	8,946,916	4.05%
Fines & Forfeitures	797,350	0.36%
Miscellaneous Revenues	10,922,779	4.94%
Interfund Transfers	13,330,413	6.03%
Other Sources	1,184,052	0.54%
Cash Carry Forward	77,103,014	34.87%
Total Revenues	\$ 221,094,445	100.00%

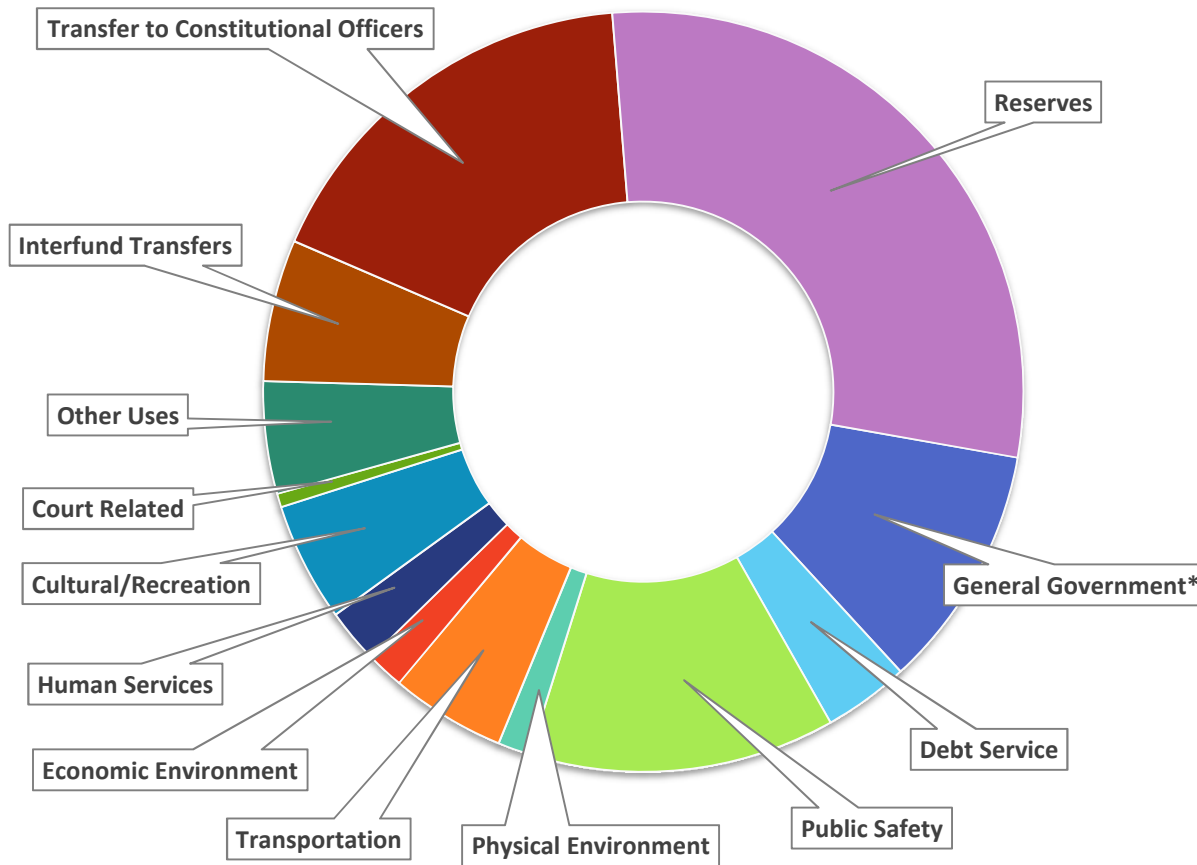
*Property Taxes budgeted at 95%

Total adopted revenues for fiscal year 2021-22 are \$221,094,445 which is an increase of \$24,440,821 from the Adopted fiscal year 2020-21 budget. The pie chart above details the sources of funds included in the Adopted fiscal year 2021-22 budget.

Flagler County is providing a Cash Carry Forward balance of \$77,103,014. Although the amount is 34.87% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	\$ 31,939,167	41.42%
Special Revenues Funds	26,828,127	34.80%
Debt Service Funds	5,866,565	7.61%
Capital Project Funds	6,703,239	8.69%
Enterprise Funds	2,464,763	3.20%
Internal Service Funds	3,301,153	4.28%
Total Cash Carry Forward	\$ 77,103,014	100.00%

Use of All Funds



Expenditures	Amount	Percent
General Government*	\$ 22,965,029	10.39%
Debt Service	8,048,821	3.64%
Public Safety	28,793,183	13.02%
Physical Environment	3,063,967	1.39%
Transportation	10,818,276	4.89%
Economic Environment	3,511,218	1.59%
Human Services	5,147,157	2.33%
Cultural/Recreation	11,196,541	5.06%
Court Related	1,286,104	0.58%
Other Uses	10,569,001	4.78%
Interfund Transfers	13,330,413	6.03%
Transfer to Constitutional Officers	38,056,299	17.21%
Reserves	64,308,436	29.09%
Total Expenditures	\$ 221,094,445	100.00%

* Includes \$3,286,471 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 2021-2022 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	\$ 24,919,913	38.75%
Special Revenues Funds	23,866,384	37.11%
Debt Service Funds	6,078,440	9.45%
Capital Project Funds	4,158,379	6.47%
Enterprise Funds	2,502,235	3.89%
Internal Service Funds	2,783,085	4.33%
Total Reserves	\$ 64,308,436	100.00%

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 001	General Fund				
	Revenues				
	Taxes	\$ 67,434,592	\$ 72,369,534	\$ 75,938,738	\$ 81,849,295
	Other Taxes	7,510	8,378	4,700	5,000
	Licenses & Permits	38,582	30,515	37,000	32,000
	Intergovernmental Revenue	4,838,712	5,334,080	4,899,304	4,185,887
	Charges for Services	4,918,178	5,778,292	3,894,420	3,494,553
	Fines & Forfeitures	111,623	100,004	63,500	41,000
	Miscellaneous Revenue	1,348,647	2,685,674	486,003	523,640
	Interfund Transfer	31,800	0	24,055	0
	Other Sources	1,000,000	0	30,000	0
	Excess Fees	1,580,935	5,387,576	798,938	1,175,827
	Special Items	34,082	82,758	30,000	0
	Cash Carry Forward	0	0	11,913,994	31,939,167
	Total Revenues	\$ 81,344,661	\$ 91,776,811	\$ 98,120,652	\$ 123,246,369
	Expenditures				
	General Government*	17,096,313	16,695,374	21,375,935	21,468,218
	Public Safety	15,232,873	15,337,818	15,886,856	15,212,298
	Physical Environment	253,195	237,973	403,546	392,087
	Transportation	2,556,727	2,818,402	3,255,061	3,137,183
	Debt Service	320,143	454,643	579,242	85,000
	Economic Environment	618,853	374,095	305,228	333,230
	Human Services	4,251,363	4,349,116	4,728,954	5,067,506
	Culture/Recreation	3,734,560	4,077,330	4,270,294	4,513,421
	Transfer to Constitutional Officers**	0	31,656,521	33,344,615	35,056,299
	Court Related	291,777	339,574	418,694	378,415
	Interfund Transfers**	32,493,076	2,074,050	603,870	12,652,799
	Non-Operating	48,212	0	30,000	30,000
	Reserves	0	0	12,918,357	24,919,913
	Total Expenditures	\$ 76,897,092	\$ 78,414,896	\$ 98,120,652	\$ 123,246,369
	* Includes Tax Collector as they are a Fee Officer				
	** Activity Code Changed in FY 19-20				

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 102	<u>County Transportation Trust</u>				
	Revenues				
	Other Taxes	949,644	898,650	952,143	1,038,636
	Intergovernmental Revenue	1,353,692	897,355	1,769,466	1,975,487
	Charges for Services	1,280,540	554,483	800,000	350,000
	Miscellaneous Revenue	75,302	74,107	40,000	6,000
	Cash Carry Forward	0	0	1,314,163	2,914,117
	Total Revenues	\$ 3,659,178	\$ 2,424,595	\$ 4,875,772	\$ 6,284,240
	Expenditures				
	Transportation	3,106,620	2,537,115	3,501,719	4,112,253
	Reserves	0	0	1,374,053	2,171,987
	Total Expenditures	\$ 3,106,620	\$ 2,537,115	\$ 4,875,772	\$ 6,284,240
Fund 105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	18,672	17,483	16,500	18,000
	Miscellaneous Revenue	197	99	75	0
	Interfund Transfers	25,406	19,140	29,324	27,074
	Less 5%	0	0	(825)	0
	Total Revenues	\$ 44,275	\$ 36,722	\$ 45,074	\$ 45,074
	Expenditures				
	Human Services	45,070	45,069	45,074	45,074
	Interfund Transfer	9,959	0	0	0
	Total Expenditures	\$ 45,070	\$ 45,069	\$ 45,074	\$ 45,074
Fund 106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	6,224	8,227	6,500	6,000
	Miscellaneous Revenue	418	147	200	30
	Less 5%	0	0	(378)	0
	Cash Carry Forward	0	0	9,031	10,847
	Total Revenues	\$ 6,642	\$ 8,374	\$ 15,353	\$ 16,877
	Expenditures				
	Public Safety	31,010	36,066	15,353	16,877
	Total Expenditures	\$ 31,010	\$ 36,066	\$ 15,353	\$ 16,877

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	18,630	17,483	16,000	18,500
	Miscellaneous Revenue	92	767	25	0
	Total Revenues	\$ 18,722	\$ 18,250	\$ 16,025	\$ 18,500
	Expenditures				
	Interfund Transfers	17,765	9,003	859	0
	Court Related	8,849	9,270	15,166	18,500
	Total Expenditures	\$ 26,614	\$ 18,273	\$ 16,025	\$ 18,500
Fund 108	<u>Court Facilities</u>				
	Revenues				
	Intergovernmental Revenue	63	156,575	0	0
	Fines & Forfeitures	214,914	168,816	135,700	168,000
	Miscellaneous Revenue	7,742	594	1,000	20
	Special Items	1,000	0	0	0
	Cash Carry Forward	0	0	30,549	0
	Total Revenues	\$ 223,719	\$ 325,985	\$ 167,249	\$ 168,020
	Expenditures				
	General Government Services	83	207,861	0	0
	Court Related	267,993	242,100	139,850	139,100
	Reserves	0	0	27,399	28,920
	Total Expenditures	\$ 268,076	\$ 449,961	\$ 167,249	\$ 168,020
Fund 109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	382,966	475,398	425,000	550,000
	Miscellaneous Revenue	61,265	41,686	30,000	4,000
	Excess Fees	4,319	4,036	0	0
	Cash Carry Forward	0	0	2,856,260	2,369,502
	Total Revenues	\$ 448,550	\$ 521,120	\$ 3,311,260	\$ 2,923,502
	Expenditures				
	Physical Environment	0	0	0	0
	Culture/Recreation	29,247	18,871	498,170	201,020
	Interfund Transfers	0	65,651	427,115	0
	Reserves	0	0	2,385,975	2,722,482
	Total Expenditures	\$ 29,247	\$ 84,522	\$ 3,311,260	\$ 2,923,502

Revenues & Expenditures Summary by Fund

Revenues & Expenditures Summary by Fund					
Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	1,646,833	1,426,195	1,200,000	1,650,000
	Intergovernmental Revenue	0	2,147	0	0
	Miscellaneous Revenue	31,077	18,236	15,000	3,000
	Excess Fees	12,956	12,109	0	0
	Cash Carry Forward	0	0	941,776	1,551,447
	Total Revenues	\$ 1,690,866	\$ 1,458,687	\$ 2,156,776	\$ 3,204,447
	Expenditures				
	Economic Environment	1,700,737	1,256,060	1,642,334	1,877,944
	Reserves	0	0	514,442	1,326,503
	Total Expenditures	\$ 1,700,737	\$ 1,256,060	\$ 2,156,776	\$ 3,204,447
Fund 111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	714,922	475,398	425,000	550,000
	Intergovernmental Revenue	3,428,231	669,617	0	0
	Miscellaneous Revenue	43,426	450,955	30,000	3,000
	Excess Fees	4,319	4,036	0	0
	Cash Carry Forward	0	0	2,362,423	1,040,711
	Total Revenues	\$ 4,190,898	\$ 1,600,006	\$ 2,817,423	\$ 1,593,711
	Expenditures				
	Physical Environment	6,741,130	1,576,891	124,360	306,400
	Interfund Transfers	0	0	481,917	660,524
	Reserves	0	0	2,211,146	626,787
	Total Expenditures	\$ 6,741,130	\$ 1,576,891	\$ 2,817,423	\$ 1,593,711
Fund 112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Intergovernmental Revenue	9,050,828	5,207,783	0	322,500
	Charges for Services	5,471	0	0	0
	Miscellaneous Revenue	92,212	58,151	60,000	6,000
	Cash Carry Forward	0	0	4,609,850	3,486,011
	Total Revenues	\$ 9,148,511	\$ 5,265,934	\$ 4,669,850	\$ 3,814,511
	Expenditures				
	Transportation	9,407,742	4,937,818	228,700	370,500
	Interfund Transfer	0	0	4,000,000	0
	Reserves	0	0	441,150	3,444,011
	Total Expenditures	\$ 9,407,742	\$ 4,937,818	\$ 4,669,850	\$ 3,814,511

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Miscellaneous Revenue	3,347	2,027	1,700	400
	Cash Carry Forward	0	0	127,043	137,505
	Total Revenues	\$ 3,347	\$ 2,027	\$ 128,743	\$ 137,905
	Expenditures				
	Physical Environment	428	465	500	650
	Reserves	0	0	128,243	137,255
	Total Expenditures	\$ 428	\$ 465	\$ 128,743	\$ 137,905
Fund 119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	924,149	1,112,112	1,213,750	1,274,165
	Miscellaneous Revenue	44,837	38,883	20,000	4,000
	Less 5%	0	0	(60,688)	0
	Cash Carry Forward	0	0	2,935,496	4,064,373
	Total Revenues	\$ 968,986	\$ 1,150,995	\$ 4,108,558	\$ 5,342,538
	Expenditures				
	Physical Environment	7,298	177,781	176,200	1,200
	Culture/ Recreation	0	0	12,500	0
	Reserves	0	0	3,919,858	5,341,338
	Total Expenditures	\$ 7,298	\$ 177,781	\$ 4,108,558	\$ 5,342,538
Fund 120	<u>Utility Regulatory Authority</u>				
	Revenues				
	Miscellaneous Revenue	159	125	50	50
	Cash Carry Forward	0	0	22,054	22,159
	Total Revenues	\$ 159	\$ 125	\$ 22,104	\$ 22,209
	Expenditures				
	Reserves	0	0	22,104	22,209
	Total Expenditures	\$ 0	\$ 0	\$ 22,104.00	\$ 22,209.00
Fund 126	<u>800 MHz System Escrow Account</u>				
	Revenues				
	Intergovernmental Revenue	900,000	0	0	0
	Miscellaneous Revenue	8,287	0	0	0
	Total Revenues	\$ 908,287.00	\$ 0	\$ 0	\$ 0
	Expenditures				
	Public Safety	940,804	0	0	0
	Total Expenditures	\$ 940,804.00	\$ 0	\$ 0	\$ 0

Revenues & Expenditures Summary by Fund

Revenues & Expenditures Summary by Fund					
Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 127	<u>North Malacompra Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	35,192	35,167	34,000	32,300
	Miscellaneous Revenue	2,322	1,876	500	200
	Excess Fees	185	217	150	200
	Less 5%	0	0	(1,733)	0
	Cash Carry Forward	0	0	139,878	171,939
	Total Revenues	\$ 37,699	\$ 37,260	\$ 172,795	\$ 204,639
	Expenditures				
	Physical Environment	796	3,201	1,375	3,550
	Reserves	0	0	171,420	201,089
	Total Expenditures	\$ 796	\$ 3,201	\$ 172,795	\$ 204,639
Fund 128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	1,617,074
	Interfund Transfer	0	0	0	36,439
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 1,653,513.00
	Expenditures				
	Public Safety	0	0	0	1,289,128
	Transportation	0	0	0	364,385
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 1,653,513.00
Fund 130	<u>Transportation Impact Fee East- Old</u>				
	Revenues				
	Intergovernmental Revenue	28,427	0	0	0
	Miscellaneous Revenue	69,897	69,897	40,000	10,000
	Cash Carry Forward	0	0	2,649,528	2,671,084
	Total Revenues	\$ 98,324	\$ 69,897	\$ 2,689,528	\$ 2,681,084
	Expenditures				
	Transportation	112,725	325,342	2,500	2,100
	Reserves	0	0	2,687,028	2,678,984
	Total Expenditures	\$ 112,725	\$ 325,342	\$ 2,689,528	\$ 2,681,084
Fund 131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	3,354	2,016	1,500	1,500
	Cash Carry Forward	0	0	138,217	140,177
	Total Revenues	\$ 3,354	\$ 2,016	\$ 139,717	\$ 141,677
	Expenditures				
	Transportation	117	106	400	250
	Reserves	0	0	139,317	141,427
	Total Expenditures	\$ 117	\$ 106	\$ 139,717	\$ 141,677

Revenues & Expenditures Summary by Fund

Revenues & Expenditures Summary by Fund					
Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Miscellaneous Revenue	38,439	73,533	30,500	42,500
	Less 5%	0	0	(1,500)	0
	Cash Carry Forward	0	0	139,901	155,566
	Total Revenues	\$ 38,439	\$ 73,533	\$ 168,901	\$ 198,066
	Expenditures				
	Culture/Recreation	60	118	150	155,150
	Reserves	0	0	168,751	42,916
	Total Expenditures	\$ 60	\$ 118	\$ 168,901	\$ 198,066
Fund 133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Miscellaneous Revenue	5,063	401	1,200	200
	Less 5%	0	0	(50)	0
	Cash Carry Forward	0	0	29,854	29,311
	Total Revenues	\$ 5,063	\$ 401	\$ 31,004	\$ 29,511
	Expenditures				
	Culture/Recreation	12	44	150	100
	Reserves	0	0	30,854	29,411
	Total Expenditures	\$ 12	\$ 44	\$ 31,004	\$ 29,511
Fund 134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Miscellaneous Revenue	49,504	13,832	12,250	12,250
	Less 5%	0	0	(600)	0
	Cash Carry Forward	0	0	115,629	135,224
	Total Revenues	\$ 49,504	\$ 13,832	\$ 127,279	\$ 147,474
	Expenditures				
	Culture/Recreation	36	87	150	150
	Reserves	0	0	127,129	147,324
	Total Expenditures	\$ 36	\$ 87	\$ 127,279	\$ 147,474
Fund 135	<u>Parks Impact Fee Zone 4</u>				
	Revenues				
	Miscellaneous Revenue	25,007	18,978	12,550	15,550
	Less 5%	0	0	(628)	0
	Cash Carry Forward	0	0	38,933	61,000
	Total Revenues	\$ 25,007	\$ 18,978	\$ 50,855	\$ 76,550
	Expenditures				
	Culture/Recreation	57	94,842	150	100
	Reserves	0	0	50,705	76,450
	Total Expenditures	\$ 57	\$ 94,842	\$ 50,855	\$ 76,550

Revenues & Expenditures Summary by Fund

Revenues & Expenditures Summary by Fund					
Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 137	<u>Transportation Impact Fee New East</u>				
	Revenues				
	Miscellaneous Revenue	20,839	12,495	6,000	2,000
	Cash Carry Forward	0	0	842,172	850,612
	Total Revenues	\$ 20,839	\$ 12,495	\$ 848,172	\$ 852,612
	Expenditures				
	Transportation	515	505	950	900
	Reserves	0	0	847,222	851,712
	Total Expenditures	\$ 515	\$ 505	\$ 848,172	\$ 852,612
Fund 141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	2,166	937	1,000	300
	Cash Carry Forward	0	0	183,099	181,935
	Total Revenues	\$ 2,166	\$ 937	\$ 184,099	\$ 182,235
	Expenditures				
	Economic Environment	15,892	34,601	184,099	182,235
	Total Expenditures	\$ 15,892	\$ 34,601	\$ 184,099	\$ 182,235
Fund 143	<u>SHIP</u>				
	Revenues				
	Intergovernmental Revenue	322,440	349,194	350,000	766,144
	Miscellaneous Revenue	57,241	63,213	32,000	32,500
	Interfund Transfer	57,249	58,508	114,418	0
	Cash Carry Forward	0	0	296,037	298,197
	Total Revenues	\$ 436,930	\$ 470,915	\$ 792,455	\$ 1,096,841
	Expenditures				
	Economic Environment	322,140	464,952	792,455	1,096,841
	Total Expenditures	\$ 322,140	\$ 464,952	\$ 792,455	\$ 1,096,841
Fund 145	<u>Old Kings Road Landfill</u>				
	Revenues				
	Intergovernmental Revenue	19,360	19,600	0	0
	Miscellaneous Revenue	6,827	3,052	3,000	750
	Cash Carry Forward	0	0	464,948	486,000
	Total Revenues	\$ 26,187	\$ 22,652	\$ 467,948	\$ 486,750
	Expenditures				
	Physical Environment	19,372	19,600	50,050	50,050
	Reserves	0	0	417,898	436,700
	Total Expenditures	\$ 19,372	\$ 19,600	\$ 467,948	\$ 486,750

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 146	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Intergovernmental Revenue	21,580	21,600	0	0
	Miscellaneous Revenue	13,841	6,297	8,500	1,200
	Cash Carry Forward	0	0	952,953	975,850
	Total Revenues	\$ 35,421	\$ 27,897	\$ 961,453	\$ 977,050
	Expenditures				
	Physical Environment	21,592	21,600	60,100	50,100
	Reserves	0	0	901,353	926,950
	Total Expenditures	\$ 21,592	\$ 21,600	\$ 961,453	\$ 977,050
Fund 148	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	3,669	1,652	1,000	400
	Cash Carry Forward	0	0	264,403	266,874
	Total Revenues	\$ 3,669	\$ 1,652	\$ 265,403	\$ 267,274
	Expenditures				
	Reserves	0	0	265,403	267,274
	Total Expenditures	\$ 0	\$ 0	\$ 265,403	\$ 267,274
Fund 152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Cash Carry Forward	0	0	20,968	20,968
	Total Revenues	\$ 0	\$ 0	\$ 20,968	\$ 20,968
	Expenditures				
	Economic Environment	0	0	20,968	20,968
	Total Expenditures	\$ 0	\$ 0	\$ 20,968	\$ 20,968
Fund 153	<u>CDBG-Urban Development</u>				
	Revenues				
	Interfund Transfer	0	42,000	0	0
	Total Revenues	\$ 0	\$ 42,000	\$ 0	\$ 0
	Expenditures				
	Economic Environment	0	0	0	0
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Licenses and Permits	5,496	5,397	5,500	5,220
	Miscellaneous Revenue	234	206	72	30
	Excess Fees	29	31	30	0
	Less 5%	0	0	(280)	0
	Cash Carry Forward	0	0	38,577	43,815
	Total Revenues	\$ 5,759	\$ 5,634	\$ 43,899	\$ 49,065
	Expenditures				
	General Government	169	167	250	250
	Transportation	49	45	43,649	48,815
	Total Expenditures	\$ 218	\$ 212	\$ 43,899	\$ 49,065
Fund 177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,351	1,343	1,350	1,282
	Intergovernmental Revenue	0	0	450	0
	Miscellaneous Revenue	140	115	70	20
	Excess Fees	7	5	8	10
	Less 5%	0	0	(94)	0
	Cash Carry Forward	0	0	21,017	26,865
	Total Revenues	\$ 1,498	\$ 1,463	\$ 22,801	\$ 28,177
	Expenditures				
	Human Services	290	276	22,801	28,177
	Total Expenditures	\$ 290	\$ 276	\$ 22,801	\$ 28,177
Fund 178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,436	2,436	2,300	2,280
	Miscellaneous Revenue	272	224	90	60
	Excess Fees	13	16	15	15
	Less 5%	0	0	(120)	0
	Cash Carry Forward	0	0	42,098	41,809
	Total Revenues	\$ 2,721	\$ 2,676	\$ 44,383	\$ 44,164
	Expenditures				
	Human Services	322	310	7,450	6,400
	Reserves	0	0	36,933	37,764
	Total Expenditures	\$ 322	\$ 310	\$ 44,383	\$ 44,164

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	30,205	62,200	32,000	60,000
	Intergovernmental Revenue	301,781	100,841	74,000	74,000
	Charges for Services	412,297	311,744	330,500	302,500
	Fines & Forfeitures	50	35	0	0
	Miscellaneous Revenue	34,624	31,666	16,500	16,500
	Cash Carry Forward	0	0	737,364	937,956
	Total Revenues	\$ 778,957	\$ 506,486	\$ 1,190,364	\$ 1,390,956
	Expenditures				
	General Government	460,088	413,608	494,183	607,744
	Public Safety	142,131	51,849	70,146	106,079
	Reserves	0	0	626,035	677,133
	Total Expenditures	\$ 602,219	\$ 465,457	\$ 1,190,364	\$ 1,390,956
Fund 181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	1,021,047	865,971	876,000	1,016,000
	Intergovernmental Revenue	0	488	0	0
	Charges for Services	2,360	2,371	2,000	2,000
	Fines & Forfeitures	9,156	2,957	1,000	1,000
	Miscellaneous Revenue	52,582	22,470	31,500	31,500
	Cash Carry Forward	0	0	1,291,265	1,008,361
	Total Revenues	\$ 1,085,145	\$ 894,257	\$ 2,201,765	\$ 2,058,861
	Expenditures				
	Public Safety	1,215,641	1,268,954	1,123,461	1,840,377
	Reserves	0	0	1,078,304	218,484
	Total Expenditures	\$ 1,215,641	\$ 1,268,954	\$ 2,201,765	\$ 2,058,861
Fund 182	<u>Public Safety Communication Network</u>				
	Revenues				
	Intergovernmental Revenue	600,000	476,961	0	0
	Charges for Services	0	2,043,762	598,121	577,016
	Fines & Forfeitures	0	0	0	50,000
	Miscellaneous Revenue	219,368	33,672	20,000	3,000
	Interfund Transfer	0	360,208	350,000	700,000
	Other Sources	0	28,000	0	0
	Cash Carry Forward	0	0	1,817,000	630,101
	Total Revenues	\$ 819,368	\$ 2,942,603	\$ 2,785,121	\$ 1,960,117
	Expenditures				
	Public Safety	9,684,297	2,789,335	1,325,200	1,879,163
	Reserves	0	0	1,459,921	80,954
	Total Expenditures	\$ 9,684,297	\$ 2,789,335	\$ 2,785,121	\$ 1,960,117

Revenues & Expenditures Summary by Fund

Revenues & Expenditures Summary by Fund					
Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 184	<u>Disaster Relief</u>				
	Revenues				
	Intergovernmental Revenue	0	1,576,898	0	0
	Miscellaneous Revenue	0	1,066	0	0
	Interfund Revenue	800,000	1,500,000	0	0
	Total Revenues	\$ 800,000	\$ 3,077,964	\$ 0	\$ 0
	Expenditures				
	Public Safety	739,565	1,896,531	0	0
	Total Expenditures	\$ 739,565	\$ 1,896,531	\$ 0	\$ 0
Fund 185	<u>Federal Relief</u>				
	Revenues				
	Intergovernmental Revenue	0	13,375,654	0	0
	Total Revenues	\$ 0	\$ 13,375,654	\$ 0	\$ 0
	Expenditures				
	Public Safety	0	13,375,653	0	0
	Total Expenditures	\$ 0	\$ 13,375,653	\$ 0	\$ 0
Fund 187	<u>Capital Preservation</u>				
	Revenues				
	Interfund Transfer	0	0	0	735,000
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 735,000
	Expenditures				
	General Government	0	0	0	735,000
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 735,000
Fund 192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	11,212	10,133	9,500	10,000
	Miscellaneous Revenue	107	63	30	0
	Less 5%	0	0	(475)	0
	Cash Carry Forward	0	0	0	19,206
	Total Revenues	\$ 11,319	\$ 10,196	\$ 9,055	\$ 29,206
	Expenditures				
	Interfund Transfers	16,800	0	9,055	0
	Reserves	0	0	0	29,206
	Total Expenditures	\$ 16,800	\$ 0	\$ 9,055	\$ 29,206

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	4,350	2,760	3,000	2,700
	Miscellaneous Revenue	47	56	20	15
	Less 5%	0	0	(150)	0
	Cash Carry Forward	0	0	12,261	14,307
	Total Revenues	\$ 4,397	\$ 2,816	\$ 15,131	\$ 17,022
	Expenditures				
	Court Related	49	0	60	50
	Reserves	0	0	15,071	16,972
	Total Expenditures	\$ 49	\$ 0	\$ 15,131	\$ 17,022
Fund 194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	266,636	333,184	240,000	400,000
	Miscellaneous Revenue	19,898	12,946	5,200	2,000
	Cash Carry Forward	0	0	856,957	836,131
	Total Revenues	\$ 286,534	\$ 346,130	\$ 1,102,157	\$ 1,238,131
	Expenditures				
	Court Related	181,428	187,554	364,714	517,496
	Reserves	0	0	737,443	720,635
	Total Expenditures	\$ 181,428	\$ 187,554	\$ 1,102,157	\$ 1,238,131
Fund 195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	18,657	17,483	16,500	17,100
	Miscellaneous Revenue	84	36	20	20
	Cash Carry Forward	0	0	2,000	0
	Total Revenues	\$ 18,741	\$ 17,519	\$ 18,520	\$ 17,120
	Expenditures				
	Court Related	0	0	30	30
	Interfund Transfers	25,221	17,523	18,490	17,090
	Total Expenditures	\$ 25,221	\$ 17,523	\$ 18,520	\$ 17,120

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 196	<u>Crime Prevention Fund</u>				
	Revenues				
	Fines & Forfeitures	28,697	27,844	25,000	28,500
	Miscellaneous Revenue	1,868	1,202	500	100
	Less 5%	0	0	(1,250)	0
	Cash Carry Forward	0	0	82,643	139,053
	Total Revenues	\$ 30,565	\$ 29,046	\$ 106,893	\$ 167,653
	Expenditures				
	Public Safety	2,625	111	5,250	48,140
	Interfund Transfers	15,000	0	15,000	0
	Reserves	0	0	86,643	119,513
	Total Expenditures	\$ 17,625	\$ 111	\$ 106,893	\$ 167,653
Fund 197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	18,656	17,478	17,415	18,000
	Miscellaneous Revenue	414	903	146	100
	Interfund Transfers	159,702	94,233	122,212	77,090
	Cash Carry Forward	0	0	0	137,681
	Total Revenues	\$ 178,772	\$ 112,614	\$ 139,773	\$ 232,871
	Expenditures				
	Court Related	127,124	115,217	139,773	154,807
	Reserves	0	0	0	78,064
	Total Expenditures	\$ 127,124	\$ 115,217	\$ 139,773	\$ 232,871
Fund 198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	23,206	18,618	18,550	18,550
	Miscellaneous Revenue	388	370	80	80
	Interfund Transfers	51,023	26,487	7,265	50,494
	Cash Carry Forward	0	0	46,994	8,582
	Total Revenues	\$ 74,617	\$ 45,475	\$ 72,889	\$ 77,706
	Expenditures				
	Court Related	50,686	36,683	72,889	77,706
	Total Expenditures	\$ 50,686	\$ 36,683	\$ 72,889	\$ 77,706

Revenues & Expenditures Summary by Fund

Revenues & Expenditures Summary by Fund					
Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	2,007,617	1,825,164	2,015,668	2,089,630
	Miscellaneous Revenue	28,719	17,871	12,000	1,000
	Less 5%	0	0	(100,783)	0
	Cash Carry Forward	0	0	813,502	765,527
	Total Revenues	\$ 2,036,336	\$ 1,843,035	\$ 2,740,387	\$ 2,856,157
	Expenditures				
	Debt Service	1,793,097	1,793,467	1,794,563	1,793,315
	Reserves	0	0	945,824	1,062,842
	Total Expenditures	\$ 1,793,097	\$ 1,793,467	\$ 2,740,387	\$ 2,856,157
Fund 212	<u>Bond-Capital Improvement Referendum</u>				
	Revenues				
	Other Taxes	185,121	197,530	186,138	208,297
	Intergovernmental Revenue	2,740,130	2,698,975	2,299,305	3,514,803
	Miscellaneous Revenue	51,008	10,936	10,000	1,000
	Cash Carry Forward	0	0	3,027,439	3,327,805
	Total Revenues	\$ 2,976,259	\$ 2,907,441	\$ 5,522,882	\$ 7,051,905
	Expenditures				
	Debt Service	2,957,787	2,947,352	2,953,053	3,492,555
	Reserves	0	0	2,569,829	3,559,350
	Total Expenditures	\$ 2,957,787	\$ 2,947,352	\$ 5,522,882	\$ 7,051,905
Fund 213	<u>Bond-Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	117,139	262,379	118,094	98,835
	Miscellaneous Revenue	1,077	485	300	0
	Interfund Transfers	270,414	0	0	0
	Less 5%	0	0	(2,362)	0
	Cash Carry Forward	0	0	12,579	0
	Total Revenues	\$ 388,630	\$ 262,864	\$ 128,611	\$ 98,835
	Expenditures				
	Debt Service	387,777	206,481	118,494	86,925
	Reserves	0	0	10,117	11,910
	Total Expenditures	\$ 387,777	\$ 206,481	\$ 128,611	\$ 98,835

Revenues & Expenditures Summary by Fund

Revenues & Expenditures Summary by Fund					
Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 214	<u>Bond-Taxable Spec Assessment Rev S18B</u>				
	Revenues				
	Licenses and Permits	710,776	707,968	734,541	0
	Miscellaneous Revenues	6,304	3,550	600	150
	Less 5%	0	0	(36,727)	0
	Interfund Transfer	0	0	0	660,524
	Cash Carry Forward	0	0	30,590	43,500
	Total Revenues	\$ 717,080	\$ 711,518	\$ 729,004	\$ 704,174
	Expenditures				
	Debt Service	681,872	704,841	704,026	704,174
	Reserves	0	0	24,978	0
	Total Expenditures	\$ 681,872	\$ 704,841	\$ 729,004	\$ 704,174
Fund 215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Interfund Transfer	0	0	0	323,792
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 323,792
	Expenditures				
	Debt Service	0	0	0	323,792
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 323,792
Fund 219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,124,416	1,112,896	1,229,066	1,274,165
	Miscellaneous Revenue	39,632	23,659	12,000	3,500
	Less 5%	0	0	(61,453)	0
	Cash Carry Forward	0	0	1,122,341	1,329,733
	Total Revenues	\$ 1,164,048	\$ 1,136,555	\$ 2,301,954	\$ 2,607,398
	Expenditures				
	Debt Service	1,166,660	1,163,443	1,169,082	1,163,060
	Reserves	0	0	1,132,872	1,444,338
	Total Expenditures	\$ 1,166,660	\$ 1,163,443	\$ 2,301,954	\$ 2,607,398
Fund 220	<u>Bond TDT Revenue Series 2017</u>				
	Revenues				
	Interfund Transfer	0	0	481,917	0
	Total Revenues	\$ 0	\$ 0	\$ 481,917	\$ 0
	Expenditures				
	Debt Service	0	0	481,917	0
	Total Expenditures	\$ 0	\$ 0	\$ 481,917	\$ 0

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 221	<u>Bond Grant Anticipated Note S2020</u>				
	Revenues				
	Intergovernmental Revenue	0	0	5,877,900	0
	Interfund Transfers	0	65,651	427,115	0
	Cash Carry Forward	0	0	0	400,000
	Total Revenues	\$ 0	\$ 65,651	\$ 6,305,015	\$ 400,000
	Expenditures				
	Debt Service	0	6,194	6,305,015	400,000
	Total Expenditures	\$ 0	\$ 6,194	\$ 6,305,015	\$ 400,000
Fund 302	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	596,355	649,645	616,542	535,000
	Charges for services	50	100	0	0
	Miscellaneous Revenue	11,791	6,741	4,000	1,000
	Cash Carry Forward	0	0	585,001	512,321
	Total Revenues	\$ 608,196	\$ 656,486	\$ 1,205,543	\$ 1,048,321
	Expenditures				
	Public Safety	450,306	760,799	1,205,543	1,048,321
	Total Expenditures	\$ 450,306	\$ 760,799	\$ 1,205,543	\$ 1,048,321
Fund 307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	10,119	6,058	6,000	1,200
	Cash Carry Forward	0	0	414,309	415,152
	Total Revenues	\$ 10,119	\$ 6,058	\$ 420,309	\$ 416,352
	Expenditures				
	Culture/Recreation	290	295	1,400	700
	Reserves	0	0	418,909	415,652
	Total Expenditures	\$ 290	\$ 295	\$ 420,309	\$ 416,352
Fund 308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	19,667	11,823	8,000	4,000
	Cash Carry Forward	0	0	775,285	804,842
	Total Revenues	\$ 19,667	\$ 11,823	\$ 783,285	\$ 808,842
	Expenditures				
	Culture/Recreation	1,154	1,417	31,200	4,700
	Reserves	0	0	752,085	804,142
	Total Expenditures	\$ 1,154	\$ 1,417	\$ 783,285	\$ 808,842

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	2,892,131	2,907,250	2,187,609	3,483,940
	Intergovernmental Revenue	284,498	2,938	0	0
	Miscellaneous Revenue	975,714	44,740	40,000	30,000
	Cash Carry Forward	0	0	2,531,684	1,671,523
	Total Revenues	\$ 4,152,343	\$ 2,954,928	\$ 4,759,293	\$ 5,185,463
	Expenditures				
	General Government	1,132,792	90,480	2,800	2,800
	Public Safety	255,948	231,925	177,223	2,800
	Physical Environment	2,206,093	1,641	0	0
	Human Services	8,716	0	0	0
	Culture/Recreation	54,627	0	200,000	0
	Transfer to Constitutional Officers	1,000,000	3,000,000	3,000,000	3,000,000
	Reserves	0	0	1,379,270	2,179,863
	Total Expenditures	\$ 4,658,176	\$ 3,324,046	\$ 4,759,293	\$ 5,185,463
Fund 312	<u>2015 Capital Improvements Bond</u>				
	Revenues				
	Miscellaneous Revenue	20,335	12,151	9,000	0
	Cash Carry Forward	0	0	822,055	0
	Total Revenues	\$ 20,335	\$ 12,151	\$ 831,055	\$ 0
	Expenditures				
	General Government	546	551	3,000	0
	Public Safety	26,712	0	828,055	0
	Total Expenditures	\$ 27,258	\$ 551	\$ 831,055	\$ 0
Fund 313	<u>CPF-Taxable Special Assessment Revenue Series 2018</u>				
	Revenues				
	Miscellaneous Revenue	3,333	0	0	0
	Interfund Transfers	10,762	0	0	0
	Total Revenues	\$ 14,095	\$ 0	\$ 0	\$ 0
	Expenditures				
	Physical Environment	2,430	0	0	0
	Interfund Transfers	270,414	0	0	0
	Total Expenditures	\$ 272,844	\$ 0	\$ 0	\$ 0

Revenues & Expenditures Summary by Fund

Revenues & Expenditures Summary by Fund					
Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 314	<u>CPF-Taxable Special Assessment Revenue Series 2018B</u>				
	Revenues				
	Miscellaneous Revenue	82,121	3,288	0	0
	Cash Carry Forward	0	0	0	65,000
	Total Revenues	\$ 82,121	\$ 3,288	\$ 0	\$ 65,000
	Expenditures				
	Debt Service	0		0	
	Physical Environment	343,118	359	0	65,000
	Total Expenditures	\$ 343,118	\$ 359	\$ 0	\$ 65,000
Fund 315	<u>CPF - New Sheriff Op Center</u>				
	Revenues				
	Cash Carry Forward	0	0	0	3,000,000
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 3,000,000
	Expenditures				
	Public Safety	0	0	0	3,000,000
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 3,000,000
Fund 316	<u>General Capital Projects</u>				
	Revenues				
	Interfund Transfer	0	0	0	10,720,000
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 10,720,000
	Expenditures				
	General Government	0	0	0	50,000
	Public Safety	0	0	0	4,350,000
	Culture/Recreation	0	0	0	6,320,000
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 10,720,000
Fund 318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	120,593	120,458	120,000	120,000
	Miscellaneous Revenue	8,633	6,035	5,000	0
	Excess Fees	632	682	0	0
	Cash Carry Forward	0	0	430,663	0
	Total Revenues	\$ 129,858	\$ 127,175	\$ 555,663	\$ 120,000
	Expenditures				
	General Government	2,412	2,409	2,800	3,000
	Public Transportation	13,039	31,703	850	105,000
	Reserves	0	0	552,013	12,000
	Total Expenditures	\$ 15,451	\$ 34,112	\$ 555,663	\$ 120,000

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 319	<u>2008 ESL Referendum</u>				
	Revenues				
	Intergovernmental Revenue	1,680,003	428,735	0	0
	Miscellaneous Revenue	62,688	15,830	20,000	1,200
	Cash Carry Forward	0	0	3,019,572	746,722
	Total Revenues	\$ 1,742,691	\$ 444,565	\$ 3,039,572	\$ 747,922
	Expenditures				
	General Government	0	0	0	0
	Physical Environment	5,242	432	0	0
	Culture/Recreation	1,640,797	429,584	2,500	1,200
	Reserves	0	0	3,037,072	746,722
	Total Expenditures	\$ 1,646,039	\$ 430,016	\$ 3,039,572	\$ 747,922
Fund 320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Miscellaneous Revenue	0	13	0	0
	Other Sources	0	50,100	5,862,900	0
	Cash Carry Forward	0	0	16,100	0
	Total Revenues	\$ 0	\$ 50,113	\$ 5,879,000	\$ 0
	Expenditures				
	Physical Environment	0	34,397	5,879,000	0
	Total Expenditures	\$ 0	\$ 34,397	\$ 5,879,000	\$ 0
Fund 401	<u>Airport</u>				
	Revenues				
	Licenses & Permits	0	0	500	500
	Intergovernmental Revenue	556,596	811,150	0	0
	Charges for Services	2,318,945	2,365,773	2,328,796	2,439,849
	Miscellaneous Revenue	69,488	59,202	55,644	51,314
	Special Items	20,888	0	0	0
	Cash Carry Forward	0	0	130,534	868,193
	Total Revenues	\$ 2,965,917	\$ 3,236,125	\$ 2,515,474	\$ 3,359,856
	Expenses				
	Transportation	3,243,219	3,088,774	2,261,241	2,284,740
	Reserves	0	0	254,233	1,075,116
	Total Expenses	\$ 3,243,219	\$ 3,088,774	\$ 2,515,474	\$ 3,359,856

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 402	<u>Sanitary Landfill</u>				
	Revenues				
	Intergovernmental Revenue	0	77,175	90,909	0
	Charges for Services	1,214	1,042	1,250	1,250
	Miscellaneous Revenue	27,102	12,549	15,000	0
	Cash Carry Forward	0	0	753,102	530,000
	Total Revenues	\$ 28,316	\$ 90,766	\$ 860,261	\$ 531,250
	Expenses				
	Physical Environment	239,998	292,571	318,375	323,301
	Reserves	0	0	541,886	207,949
	Total Expenses	\$ 239,998	\$ 292,571	\$ 860,261	\$ 531,250
Fund 404	<u>Beverly Beach Utility</u>				
	Revenues				
	Intergovernmental Revenue	0	70,384	0	0
	Charges for Services	755,418	723,627	710,431	0
	Miscellaneous Revenue	76,365	42,716	47,460	0
	Special Items	31,680	5,280	0	0
	Cash Carry Forward	0	0	1,106,850	0
	Total Revenues	\$ 863,463	\$ 842,007	\$ 1,864,741	\$ 0
	Expenses				
	Physical Environment	1,286,566	1,482,217	969,084	0
	Reserves	0	0	895,657	0
	Total Expenses	\$ 1,286,566	\$ 1,482,217	\$ 1,864,741	\$ 0
Fund 405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Other Taxes	156,709	164,036	204,780	217,481
	Intergovernmental Revenue	0	382	0	0
	Charges for Services	1,657,858	1,719,078	1,731,880	1,779,748
	Miscellaneous Revenue	31,167	20,262	16,000	20,000
	Excess Fees	8,345	9,360	7,000	7,000
	Cash Carry Forward	0	0	967,956	1,066,570
	Total Revenues	\$ 1,854,079	\$ 1,913,118	\$ 2,927,616	\$ 3,090,799
	Expenses				
	Physical Environment	1,713,256	1,788,084	1,863,951	1,871,629
	Reserves	0	0	1,063,665	1,219,170
	Total Expenses	\$ 1,713,256	\$ 1,788,084	\$ 2,927,616	\$ 3,090,799

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22
Fund 407	<u>Flagler County Utility at Plantation Bay</u>				
	Revenues				
	Intergovernmental Revenue	1,003,406	8,946	0	0
	Charges for Services	2,466,984	2,552,580	2,472,139	0
	Miscellaneous Revenue	488,564	440,398	501,880	0
	Special Items	2,095	0	0	0
	Cash Carry Forward	0	0	637,590	0
	Total Revenues	\$ 3,961,049	\$ 3,001,924	\$ 3,611,609	\$ 0
	Expenses				
	Physical Environment	1,524,064	2,754,228	2,521,495	0
	Reserves	0	0	1,090,114	0
	Total Expenses	\$ 1,524,064	\$ 2,754,228	\$ 3,611,609	\$ 0
Fund 603	<u>Health Insurance</u>				
	Revenues				
	Intergovernmental Revenue	0	643	0	0
	Miscellaneous Revenue	9,841,577	9,752,011	10,062,500	10,084,500
	Special Items	207,730	0	0	0
	Cash Carry Forward	0	0	3,124,082	3,301,153
	Total Revenues	\$ 10,049,307	\$ 9,752,654	\$ 13,186,582	\$ 13,385,653
	Expenditures				
	General Government	62,649	65,109	58,285	63,567
	Other Uses	10,429,484	9,646,100	9,732,250	10,539,001
	Reserves	0	0	3,396,047	2,783,085
	Total Expenditures	\$ 10,492,133	\$ 9,711,209	\$ 13,186,582	\$ 13,385,653
Fund 702	<u>Daytona North Service District</u>				
	Revenues				
	Other Taxes	77,340	65,058	0	0
	Licenses & Permits	260,687	264,428	230,000	260,000
	Miscellaneous Revenue	23,602	8,522	15,000	1,000
	Excess Fees	1,367	1,496	1,000	1,000
	Less 5%	0	0	(12,300)	0
	Cash Carry Forward	0	0	641,984	430,530
	Total Revenues	\$ 362,996	\$ 339,504	\$ 875,684	\$ 692,530
	Expenditures				
	General Government	27,056	21,546	35,600	34,450
	Transportation	586,354	349,573	343,800	392,150
	Reserves	0	0	496,284	265,930
	Total Expenditures	\$ 613,410	\$ 371,119	\$ 875,684	\$ 692,530

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
001	General Fund	✓					
102	County Transportation Trust		✓				
105	Legal Aid Fund		✓				
106	Law Enforcement Trust		✓				
107	Law Library		✓				
108	Court Facilities		✓				
109	Tourist Development Capital Projects		✓				
110	Tourist Development Promotions & Advertising		✓				
111	Tourist Development Beach Restoration		✓				
112	Constitutional Gas Tax		✓				
117	Environmentally Sensitive Lands		✓				
119	Environmentally Sensitive Lands 2008		✓				
120	Utility Regulatory Authority		✓				
126	800 MHz System Escrow Account		✓				
127	North Malacompra Drainage Basin District		✓				
128	Grant Special Revenue		✓				
130	Transportation Impact Fee East- Old		✓				
131	Transportation Impact Fee West		✓				
132	Parks Impact Fee Zone 1		✓				
133	Parks Impact Fee Zone 2		✓				
134	Parks Impact Fee Zone 3		✓				
135	Parks Impact Fee Zone 4		✓				
137	Transportation Impact Fee New East		✓				
141	Economic Development		✓				
143	SHIP		✓				
145	Old Kings Road Landfill		✓				
146	Construction & Demolition Debris Landfill		✓				
148	Bunnell Landfill		✓				
152	CDBG-Neighborhood Stabilization Program		✓				
153	CDBG-Urban Development		✓				
175	Bimini Gardens MSTU		✓				
177	Espanola Special Assessment		✓				
178	Rima Ridge Special Assessment		✓				
180	Municipal Services		✓				
181	Building Department		✓				
182	Public Safety Communication Network		✓				
184	Disaster Relief		✓				

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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
185	Federal Relief		✓				
187	Capital Preservation		✓				
192	Domestic Violence		✓				
193	Alcohol & Drug Abuse Trust		✓				
194	Court Innovations/Technology		✓				
195	Juvenile Diversion		✓				
196	Crime Prevention Fund		✓				
197	Court Innovations		✓				
198	Teen Court		✓				
211	Gen. Obligation Bonds, Series 2005			✓			
212	Bond-Capital Improvement Referendum			✓			
213	Bond-Taxable Spec Assessment Rev S18			✓			
214	Bond-Taxable Spec Assessment Rev S18B			✓			
215	Bond Cap Imp Rev S2020			✓			
219	Environmentally Sensitive Lands 2008			✓			
220	Bond TDT Revenue Series 2017			✓			
221	Bond Grant Anticipated Note S2020			✓			
302	Emergency Communications E-911		✓				
307	Beachfront Parks Capital				✓		
308	Beachfront Park Maintenance				✓		
311	1/2 Cent Discretionary Sales Tax				✓		
312	2015 Capital Improvements Bond				✓		
313	CPF-Taxable Special Assessment Revenue Series 2018				✓		
314	CPF-Taxable Special Assessment Revenue Series 2018B				✓		
315	CPF-NEW SHERIFF OP CTR				✓		
316	General Capital Projects				✓		
318	Marineland Acres Drainage Basin District				✓		
319	2008 ESL Referendum				✓		
320	CPF - Beach Renourishment				✓		
401	Airport					✓	
402	Sanitary Landfill					✓	
405	Residential Solid Waste Collection					✓	
603	Health Insurance						✓
702	Daytona North Service District		✓				

Summary of Revenues - All Funds

Fund	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	% Change
General Fund	\$ 81,344,661	\$ 91,776,811	\$ 98,120,652	\$ 123,246,369	25.6%
Special Revenue Funds					
County Transportation Trust	3,659,178	2,424,595	4,875,772	6,284,240	28.9%
Legal Aid	44,275	36,722	45,074	45,074	0.0%
Law Enforcement Trust	6,642	8,374	15,353	16,877	9.9%
Law Library	18,722	18,250	16,025	18,500	15.4%
Court Facilities	223,719	325,985	167,249	168,020	0.5%
Tourist Development Tax-Capital	448,550	521,120	3,311,260	2,923,502	-11.7%
Tourist Development Tax-Promotional	1,690,866	1,458,687	2,156,776	3,204,447	48.6%
Tourist Development Tax-Restoration	4,190,898	1,600,006	2,817,423	1,593,711	-43.4%
Constitutional Gas Tax	9,148,511	5,265,934	4,669,850	3,814,511	-18.3%
Environmentally Sensitive Lands	3,347	2,027	128,743	137,905	7.1%
ESL 2008 Referendum	968,986	1,151,501	4,108,558	5,342,538	30.0%
Utility Regulatory	159	125	22,104	22,209	0.5%
800 MHZ System Escrow Account	908,287	0	0	0	0.0%
North Malacompra District	37,699	37,260	172,795	204,639	18.4%
Grant Special Revenue	0	0	0	1,653,513	100.0%
Transportation Impact Fee East-Old	98,324	38,413	2,689,528	2,681,084	-0.3%
Transportation Impact Fee -West	3,354	2,016	139,717	141,677	1.4%
Park Impact Fees-Zone 1	38,439	73,533	168,901	198,066	17.3%
Park Impact Fees-Zone 2	5,063	401	31,004	29,511	-4.8%
Park Impact Fees-Zone 3	49,504	13,832	127,279	147,474	15.9%
Park Impact Fees-Zone 4	25,007	18,978	50,855	76,550	50.5%
Transportation Impact Fee-East New	20,839	12,495	848,172	852,612	0.5%
Economic Development	2,166	937	184,099	182,235	-1.0%
State Housing Initiative Program	436,930	470,915	792,455	1,096,841	38.4%
Old Kings Road Landfill	26,187	22,652	467,948	486,750	4.0%
Construction & Demo Debris Landfill	35,421	27,897	961,453	977,050	1.6%

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Summary of Revenues - All Funds

Fund	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	% Change
Bunnell Landfill	3,669	1,652	265,403	267,274	0.7%
CDBG-Neighborhood Stabilization Program	0	0	20,968	20,968	0.0%
CDBG-Urban Development	0	42,000	0	0	0.0%
Bimini Gardens MSTU	5,759	5,634	43,899	49,065	11.8%
Espanola Special Assessment	1,498	1,463	22,801	28,177	23.6%
Rima Ridge Special Assessment	2,721	2,676	44,383	44,164	-0.5%
Municipal Services	778,957	506,486	1,190,364	1,390,956	16.9%
Building Department	1,085,145	894,257	2,201,765	2,058,861	-6.5%
Public Safety Communications Network	819,368	2,942,603	2,785,121	1,960,117	-29.6%
Disaster Relief Fund	800,000	3,077,964	0	0	0.0%
Federal Relief	0	13,375,654	0	0	0.0%
Capital Preservation	0	0	0	735,000	0.0%
Domestic Violence	11,319	10,196	9,055	29,206	222.5%
Alcohol & Drug Abuse Trust	4,397	2,816	15,131	17,022	12.5%
Court Innovations/Technology	286,534	346,130	1,102,157	1,238,131	12.3%
Juvenile Diversion	18,741	17,519	18,520	17,120	-7.6%
Crime Prevention	30,565	29,046	106,893	167,653	56.8%
Court Innovations	178,772	112,614	139,773	232,871	66.6%
Teen Court	74,617	45,475	72,889	77,706	6.6%
Emergency Communications E-911	608,196	656,486	1,205,543	1,048,321	-13.0%
Daytona North Service District	362,996	339,504	875,684	692,530	-20.9%
Debt Service Funds					
Judicial Center Bond Sinking Gnrl Oblig. Series 2005	2,036,336	1,843,035	2,740,387	2,856,157	4.2%
Bond-Capital Imprv Refunding Revenue Bond Series 2015	2,976,259	2,907,441	5,522,882	7,051,905	27.7%
Bond-Taxable Special Assessment Rev Note 2018A	388,630	262,864	128,611	98,835	-23.2%
Bond-Taxable Special Assessment Rev Note 2018	717,080	711,518	729,004	704,174	-3.4%
Bond Capital Imprv Rev S2020	0	0	0	323,792	100.0%
Limited Ad Valorem Tax Refunding Bond Series 2016	1,164,048	1,136,555	2,301,954	2,607,398	13.3%
Bond-TDT Rev Series 2017	0	0	481,917	0	-100.0%
Bond-Grt Antc Note S2020	0	65,651	6,305,015	400,000	-93.7%

Summary of Revenues - All Funds

Fund	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	% Change
Capital Project Funds					
Beach Front Parks	10,119	6,058	420,309	416,352	-0.9%
Beach Front Park Maintenance Trust	19,667	11,823	783,285	808,842	3.3%
CPF-1/2 Cent Discretionary Sales Tax	4,152,343	2,954,928	4,759,293	5,185,463	9.0%
CPF-Capital Improvement Revenue Bond	20,335	12,151	831,055	0	-100.0%
CPF-Taxable Special Assessment Rev Bond Series 2018	14,095	0	0	0	0.0%
CPF-Taxable Special Assessment Rev Bond Series 2018B	82,121	3,288	0	65,000	100.0%
CPF - New Sheriff Op Center	0	0	0	3,000,000	100.0%
General Capital Projects	0	0	0	10,720,000	100.0%
Marineland Acres Drainage Basin District	129,858	127,175	555,663	120,000	-78.4%
CPF-2008 Environmentally Sensitive Land Referendum New	1,742,691	444,565	3,039,572	747,922	-75.4%
Beach Renourishment	0	50,113	5,879,000	0	-100.0%
Enterprise Funds					
Airport	2,965,917	3,236,125	2,515,474	3,359,856	33.6%
Solid Waste	28,316	90,766	860,261	531,250	-38.2%
Beverly Beach Utilities	863,463	842,007	1,864,741	0	-100.0%
Residential Solid Waste Collection	1,854,079	1,913,118	2,927,616	3,090,799	5.6%
Plantation Bay Utilities	3,961,049	3,001,924	3,611,609	0	-100.0%
Internal Service Funds					
Health Insurance	10,049,307	9,753,144	13,186,582	13,385,653	1.5%
Total	\$ 141,684,701	\$ 157,093,890	\$ 196,653,624	\$ 221,094,445	12.4%

Summary of Expenditures/Expenses - All Funds

Fund	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	% Change
General Fund	\$ 76,895,874	\$ 78,418,907	\$ 98,120,652	\$ 123,246,369	25.6%
Special Revenue Funds					
County Transportation Trust	3,106,620	2,537,115	4,875,772	6,284,240	28.9%
Legal Aid	55,029	45,069	45,074	45,074	0.0%
Law Enforcement Trust	31,010	36,066	15,353	16,877	9.9%
Law Library	26,614	18,273	16,025	18,500	15.4%
Court Facilities	268,076	449,961	167,249	168,020	0.5%
Tourist Development Tax-Capital	29,247	84,522	3,311,260	2,923,502	-11.7%
Tourist Development Tax-Promotional	1,700,737	1,256,060	2,156,776	3,204,447	48.6%
Tourist Development Tax-Restoration	6,741,130	1,576,891	2,817,423	1,593,711	-43.4%
Constitutional Gas Tax	9,407,742	4,937,818	4,669,850	3,814,511	-18.3%
Environmentally Sensitive Lands	428	465	128,743	137,905	7.1%
ESL 2008 Referendum	7,298	177,781	4,108,558	5,342,538	30.0%
Utility Regulatory	0	0	22,104	22,209	0.5%
800 MHZ System Escrow Account	940,804	0	0	0	0%
North Malacompra District	796	3,201	172,795	204,639	18.4%
Grant Special Revenue	0	0	0	1,653,513	100.0%
Transportation Impact Fee East-Old	112,725	325,342	2,689,528	2,681,084	-0.3%
Transportation Impact Fee -West	117	106	139,717	141,677	1.4%
Park Impact Fees-Zone 1	60	118	168,901	198,066	17.3%
Park Impact Fees-Zone 2	12	44	31,004	29,511	-4.8%
Park Impact Fees-Zone 3	36	87	127,279	147,474	15.9%
Park Impact Fees-Zone 4	57	94,842	50,855	76,550	50.5%
Transportation Impact Fee-East New	515	505	848,172	852,612	0.5%
Economic Development	15,892	34,601	184,099	182,235	-1.0%
State Housing Initiative Program	322,140	464,952	792,455	1,096,841	38.4%
Old Kings Road Landfill	19,372	19,600	467,948	486,750	4.0%
Construction & Demo Debris Landfill	21,592	21,600	961,453	977,050	1.6%

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Summary of Expenditures/Expenses - All Funds

Fund	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	% Change
Bunnell Landfill	0	0	265,403	267,274	0.7%
CDBG-Neighborhood Stabilization Program	0	0	20,968	20,968	0.0%
CDBG-Urban Development	0	0	0	0	0.0%
Bimini Gardens MSTU	218	212	43,899	49,065	11.8%
Espanola Special Assessment	290	276	22,801	28,177	23.6%
Rima Ridge Special Assessment	322	310	44,383	44,164	-0.5%
Municipal Services	602,219	465,457	1,190,364	1,390,956	16.9%
Building Department	1,215,641	1,268,954	2,201,765	2,058,861	-6.5%
Public Safety Communications Network	9,684,297	2,789,335	2,785,121	1,960,117	-29.6%
Disaster Relief Fund	739,565	1,896,531	0	0	0.0%
Federal Relief	0	13,375,653	0	0	0.0%
Capital Preservation	0	0	0	735,000	100.0%
Domestic Violence	16,800	0	9,055	29,206	222.5%
Alcohol & Drug Abuse Trust	49	0	15,131	17,022	12.5%
Court Innovations/Technology	181,428	187,554	1,102,157	1,238,131	12.3%
Juvenile Diversion	25,221	17,523	18,520	17,120	-7.6%
Crime Prevention	17,625	111	106,893	167,653	56.8%
Court Innovations	127,124	115,217	139,773	232,871	66.6%
Teen Court	50,686	36,683	72,889	77,706	6.6%
Emergency Communications E-911	450,306	760,799	1,205,543	1,048,321	-13.0%
Daytona North Service District	613,410	371,119	875,684	692,530	-20.9%
Debt Service Funds					
Judicial Center Bond Sinking Gnrl Oblig. Series 2005	1,793,097	1,793,467	2,740,387	2,856,157	4.2%
Bond-Capital Imprv Refunding Revenue Bond Series 2015	2,957,787	2,947,352	5,522,882	7,051,905	27.7%
Bond-Taxable Special Assessment Rev Note 2018A	387,777	206,481	128,611	98,835	-23.2%
Bond-Taxable Special Assessment Rev Note 2018	681,872	704,841	729,004	704,174	-3.4%
Bond Capital Imprv Rev S2020	0	0	0	323,792	100.0%
Limited Ad Valorem Tax Refunding Bond Series 2016	1,166,660	1,163,443	2,301,954	2,607,398	13.3%
Bond- TDT Rev Series 2017	0	0	481,917	0	0.0%
Bond- Grt Antc Note S2020	0	6,194	6,305,015	400,000	0.0%

Summary of Expenditures/Expenses - All Funds

Fund	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	% Change
Capital Project Funds					
Beach Front Parks	290	295	420,309	416,352	-0.9%
Beach Front Park Maintenance Trust	1,154	1,417	783,285	808,842	3.3%
CPF-1/2 Cent Discretionary Sales Tax	4,658,176	3,324,046	4,759,293	5,185,463	9.0%
CPF-Capital Improvement Revenue Bond 2015	27,258	551	831,055	0	-100.0%
CPF-Taxable Special Assessment Rev Bond Series 2018	272,844	0	0	0	0.0%
CPF-Taxable Special Assessment Rev Bond Series 2018B	343,118	359	0	65,000	0.0%
CPF - New Sheriff Op Center	0	0	0	3,000,000	100.0%
General Capital Projects	0	0	0	10,720,000	200.0%
Marineland Acres Drainage Basin District	15,451	34,112	555,663	120,000	-78.4%
CPF-2008 Environmentally Sensitive Land Referendum New	1,646,039	430,016	3,039,572	747,922	-75.4%
CPF- Beach Renourishment	0	34,397	5,879,000	0	0.0%
Enterprise Funds					
Airport	3,697,608	4,088,592	2,515,474	3,359,856	33.6%
Solid Waste	239,998	399,145	860,261	531,250	-38.2%
Beverly Beach Utilities	1,378,412	1,481,838	1,864,741	0	-100.0%
Residential Solid Waste Collection	1,713,256	1,788,084	2,927,616	3,090,799	5.6%
Plantation Bay Utilities	5,779,977	3,351,001	3,611,609	0	-100.0%
Internal Service Funds					
Health Insurance	10,492,133	9,711,209	13,186,582	13,385,653	1.5%
Total	\$ 150,682,031	\$ 143,256,500	\$ 196,653,624	\$ 221,094,445	12.4%

Schedule of Interfund Transfers

Schedule of Interfund Transfers			
Transfers From	Expenditures	Revenues	Transfers To
Fund 001 - General Fund	\$ 12,652,799	\$ 27,074	Fund 105 - Legal Aid
		36,439	Fund 128 - Grant Match for 5 Mini Buses
		700,000	Fund 182 - General Fund Contribution
		735,000	Fund 187 - Capital Preservation
		60,000	Fund 197 - Drug Court
		50,494	Fund 198 - Teen Court
		323,792	Fund 215 - FCSO Operations Center Debt Service (Non Ad Valorem)
		10,720,000	Fund 316 - General Capital Projects
Total General Fund	\$ 12,652,799	\$ 12,652,799	
Fund 111 - Tourist Development Beach Restoration	\$ 660,524	660,524	Fund 214 - Bond-Taxable Spec Assessment Rev S18B
Fund 195 - Juvenile Diversion	17,090	17,090	Fund 197 - Drug Court
Total Other Funds	\$ 677,614	\$ 677,614	
Total Interfund Transfers	\$ 13,330,413	\$ 13,330,413	

Reserves Summary by Fund

Fund	Description	Amount
Fund 001	General Fund	\$ 24,919,913
	Reserve for Contingency	5,327,006
	Reserve for Future Use	17,211,354
	Personal Services Reserves	200,000
	Reserve - Restricted for Future Capital Outlay	819,553
	Vessel Registration	197,696
	Passport	75,000
	Fire Rescue Facility - Palm Coast Plantation	240,902
	Solid Waste Debt Retirement	225,000
	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
	Reserve - Future Capital O/L Bldg.	112,000
	Reserve for Helicopter Replacement	1,250,000
Fund 102	County Transportation Trust Fund	2,171,987
Fund 108	Court Facilities Fund	28,920
Fund 109	Tourist Development Tax - Capital	2,722,482
Fund 110	Tourist Development Tax - Promotion	1,326,503
Fund 111	Tourist Development Tax - Beach Restoration	626,787
Fund 112	Constitutional Gas Tax	3,444,011
Fund 117	Environmentally Sensitive Lands (Old Fund)	137,255
Fund 119	Environmentally Sensitive Lands	5,341,338
Fund 120	Utility Regulatory Authority Fund	22,209
Fund 127	North Malacompra District	201,089

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Reserves Summary by Fund

Fund	Description	Amount
Fund 130	Transportation Impact Fee East - Old	2,678,984
Fund 131	Transportation Impact Fee West	141,427
Fund 132	Park Impact Fee Zone 1	42,916
Fund 133	Park Impact Fee Zone 2	29,411
Fund 134	Park Impact Fee Zone 3	147,324
Fund 135	Park Impact Fee Zone 4	76,450
Fund 137	Transportation Impact Fees East - New	851,712
Fund 145	Old Kings Rd Landfill	436,700
Fund 146	Construction & Demolition Debris Landfill	926,950
Fund 148	Bunnell Landfill	267,274
Fund 178	Rima Ridge Special Assessment	37,764
Fund 180	Municipal Service Fund	677,133
Fund 181	Building Department Fund	218,484
Fund 182	Public Safety Communications Network	80,954
Fund 192	Domestic Violence Trust	29,206
Fund 193	Alcohol & Drug Abuse Trust	16,972
Fund 194	Court Innovations/Technology Fund	720,635
Fund 196	Crime Prevention Fund	119,513
Fund 197	Court Innovations	78,064

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Reserves Summary by Fund

Fund	Description	Amount
Fund 211	Judicial Center Bond - Sinking Fund	1,062,842
Fund 212	Bond - Capital Improvement Ref Rec 2015	3,559,350
Fund 213	Bond - Taxable SP Asmt Rv S2018	11,910
Fund 219	ESL Series 2009 & 2010	1,444,338
Fund 307	Beach Front Park Fund	415,652
Fund 308	Beachfront Park Maintenance	804,142
Fund 311	1/2 Cent Discretionary Sales Tax	2,179,863
Fund 318	Marineland Acres District	12,000
Fund 319	Environmentally Sensitive Lands	746,722
Fund 401	Airport Fund	1,075,116
Fund 402	Solid Waste Fund	207,949
Fund 405	Residential Solid Waste Collection	1,219,170
Fund 603	Health Insurance	2,783,085
Fund 702	Daytona North Service District Fund	265,930
Total Reserves - All Funds		<u>\$ 64,308,436</u>

Fund Balance History by Fund

Fund	Description	Ending Fund Balance 09/30/17	Ending Fund Balance 09/30/18	Ending Fund Balance 09/30/19	Ending Fund Balance 09/30/20	Est. Beg. Fund Bal. 10/01/21	Est. Beg. Fund Bal. 10/01/22	% Change	Explanation
001	General Fund	6,990,283	8,316,770	10,305,985	34,486,248	11,913,994	31,939,167	168.08%	Restatement of Audited Fund Balance, CARES Act
Special Revenue Funds									
102	County Transportation Trust	1,401,149	2,493,996	3,058,554	2,946,035	1,314,163	2,914,117	121.75%	100% of Gas Tax Shifted to Fund 102
105	Legal Aid	5,077	10,811	57	(8,290)	0	0	0.00%	
106	Law Enforcement Trust	35,521	60,364	35,997	8,305	9,031	10,847	20.11%	Additional Seizures
107	Law Library	2,365	7,909	17	(6)	0	0	0.00%	
108	Court Facilities	715,848	64,408	224,684	100,706	30,549	0	-100.00%	Outstanding Interfund Loan
109	Tourist Development Tax - Capital	2,331,018	1,949,770	2,672,062	3,108,661	2,856,260	2,369,502	-17.04%	Flagler Beach Project Nearing Completion
110	Tourist Development Tax - Promotion	1,340,008	1,289,076	1,348,864	1,551,946	941,776	1,551,447	64.74%	Effects of COVID-19 Less than Expected
111	Tourist Development Tax - Restoration	(4,478,902)	7,063,972	4,844,705	5,897,818	2,362,423	1,040,711	-55.95%	Additional Costs of Dune Restoration
112	Constitutional Gas Tax	(1,317,635)	3,664,835	4,094,153	5,031,213	4,609,850	3,486,011	-24.38%	100% of Gas Tax Shifted to Fund 102
117	Environmentally Sensitive Lands	131,581	133,324	136,243	137,806	127,043	137,505	8.24%	
119	Environmentally Sensitive Lands 2008	962,795	801,982	1,939,655	2,913,375	2,935,496	4,064,373	38.46%	Increase in Property Valuation
120	Utility Regulatory	21,784	21,840	21,999	22,124	22,054	22,159	0.48%	
126	800 MHz System Escrow Account	17,913	32,517	0	0	0	0	0.00%	
127	North Malacompra District	34,897	69,690	106,592	140,651	139,878	171,939	22.92%	Minimal Operating Expenditures
130	Transportation Impact Fees East-Old	2,488,533	2,511,567	2,378,455	2,223,489	2,649,528	2,671,084	0.81%	
131	Transportation Impact Fees West	132,128	134,178	137,415	139,325	138,217	140,177	1.42%	
132	Park Impact Fees-Zone 1	74,448	118,677	157,056	230,472	139,901	155,566	11.20%	Increased Construction in Zone
133	Park Impact Fees-Zone 2	16,458	23,803	28,854	29,211	29,854	29,311	-1.82%	
134	Park Impact Fees-Zone 3	33,663	59,911	109,378	123,123	115,629	135,224	16.95%	Increased Construction in Zone
135	Park Impact Fees-Zone 4	71,744	1,684	121,414	45,551	38,933	61,000	56.68%	Increased Construction in Zone
137	Transportation Impact Fees East-New	728,968	739,941	758,871	770,601	842,172	850,612	1.00%	
141	Economic Development	230,160	230,026	216,299	182,635	183,099	181,935	-0.64%	
143	State Housing Initiatives Partnership	161,487	182,065	296,857	302,821	296,037	298,197	0.73%	
145	Old Kings Road Landfill	472,822	475,685	482,500	485,552	464,948	486,000	4.53%	
146	Construction & Demolition Debris Landfill	948,545	954,774	968,603	974,900	952,953	975,850	2.40%	
148	Bunnell Landfill	259,799	261,427	265,095	266,748	264,403	266,874	0.93%	
152	CDBG- Neighborhood Stabilization Program	0	0	0	0	20,968	20,968	0.00%	

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Fund Balance History by Fund

Fund	Description	Ending Fund Balance 09/30/17	Ending Fund Balance 09/30/18	Ending Fund Balance 09/30/19	Ending Fund Balance 09/30/20	Est. Beg. Fund Bal. 10/01/21	Est. Beg. Fund Bal. 10/01/22	% Change	Explanation
Special Revenue Funds (continued)									
175	Bimini Gardens MSTU	22,543	27,784	33,325	38,748	38,577	43,815	13.58%	Minimal Operating Expenditures
177	Espanola Special Assessment	22,183	23,271	24,480	25,667	21,017	26,865	27.83%	Minimal Operating Expenditures
178	Rima Ridge Special Assessment	35,408	37,596	39,994	42,361	42,098	41,809	-0.69%	
180	Municipal Services	641,073	776,956	966,896	1,007,928	737,364	937,956	27.20%	Increase in Plan Reviews
181	Building Department	1,341,679	1,786,534	1,704,933	1,330,239	1,291,265	1,008,361	-21.91%	Increase Spending due to Legislative Change
182	Public Safety Communications Network	0	12,416,709	3,551,779	3,705,044	1,817,000	630,101	-65.32%	Radio System Project Install Completed
184	Disaster Relief Fund	0	0	2,256	1,241,869	0	0	0.00%	
192	Domestic Violence	9,621	13,544	8,063	18,259	0	19,206	100.00%	Funding Not Transferred to GF
193	Alcohol & Drug Abuse Trust	709	4,478	8,825	11,642	12,261	14,307	16.69%	Additional Fines Collected
194	Court Innovations/Technology	718,311	750,122	855,228	1,013,805	856,957	836,131	-2.43%	
195	Juvenile Diversion	1,837	6,493	13	10	2,000	0	-100.00%	Sweeping Fund
196	Crime Prevention	58,287	67,153	80,094	109,029	82,643	139,053	68.26%	Grant Program Temporarily Paused
197	Court Innovations	24,000	4,813	56,460	53,858	0	137,681	100.00%	Additional Funds were Swept
198	Teen Court	1,991	22,159	46,089	54,881	46,994	8,582	-81.74%	Reduced GF Funding
302	Emergency Communications E-911	700,912	295,856	580,719	567,948	585,001	512,321	-12.42%	Additional Staff Added
702	Daytona North Service District	874,817	875,899	625,487	593,874	641,984	430,530	-32.94%	Staff Time Costs Increased
Total Special Revenue Funds		11,275,545	40,467,598	32,989,023	37,439,934	27,660,326	26,828,127		
Debt Service Funds									
209	Environmentally Sensitive Lands II	45,335	0	0	0	0	0	0.00%	
211	Judicial Center Bond Sinking	422,306	506,693	749,932	799,500	813,502	765,527	-5.90%	
212	Cap Imp Ref Rev Bond 2015	3,542,364	3,260,029	3,278,501	3,238,590	3,027,439	3,327,805	9.92%	
213	BND TXBL SP ASMT RV S2018	0	0	854	57,237	12,579	0	-100.00%	Outstanding Interfund Loan
214	BND TXBL SP ASMT RV S2018 B	0	0	35,208	41,886	30,590	43,500	42.20%	Closeout of Construction CPF
219	ESL III Series 2008	365,927	1,167,561	1,164,949	1,138,061	1,122,341	1,329,733	18.48%	Increase in Property Valuation
221	Bond Grt Antc Note S2020	0	0	0	59,457	0	400,000	100.00%	Grant Not Completed in FY 21
Total Debt Service Funds		4,375,933	4,934,283	5,229,445	5,334,731	5,006,451	5,866,565		

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Fund Balance History by Fund

Fund	Description	Ending Fund Balance 09/30/17	Ending Fund Balance 09/30/18	Ending Fund Balance 09/30/19	Ending Fund Balance 09/30/20	Est. Beg. Fund Bal. 10/01/21	Est. Beg. Fund Bal. 10/01/22	% Change	Explanation
Capital Projects Funds									
307	Beachfront Park	392,662	398,861	408,691	414,453	414,309	415,152	0.20%	
308	Beachfront Park Maintenance	775,648	777,976	796,489	806,894	775,285	804,842	3.81%	
311	1/2 Cent Discretionary Tax	3,278,664	4,372,721	3,953,381	3,582,818	2,531,684	1,671,523	-33.98%	Design for New FCSO Ops Center Project
312	Cap Impr Rev Bond 2015	1,457,460	822,478	815,555	827,154	822,055	0	-100.00%	Closing Out of Fund
313	CPF Special Assessment S2018	(26,951)	258,749	0	0	0	0	0.00%	
314	CPF Special Assessment S2018B	0	322,253	61,256	64,184	0	65,000	100.00%	Recognized Residual Construction Savings
315	CPF New Sheriff Op Ctr	0	0	0	0	0	3,000,000	100.00%	New CPF
318	Marineland Acres District	72,905	206,141	352,802	445,865	430,663	0	-100.00%	Project Rolled at CFWD
319	Environmentally Sensitive Lands-New	60,091	213,044	731,072	745,621	3,019,572	746,722	-75.27%	Bay Drive Park Project Completed
320	Beach Renourishment Fund	0	0	0	15,716	16,100	0	-100.00%	Project Rolled at CFWD
Total Capital Project Funds		6,010,479	7,372,223	7,119,246	6,902,705	8,009,668	6,703,239		
Enterprise Funds									
401	Airport	759,500	1,200,025	1,187,472	1,204,451	130,534	868,193	565.11%	Grant Reimbursements Received
402	Solid Waste	1,462,699	1,230,832	1,037,995	852,330	753,102	530,000	-29.62%	Solid Waste Grant Lost due to Population
404	Flagler County Utilities - Beverly Beach	732,572	829,566	670,151	(515,062)	1,106,850	0	-100.00%	Divested Utility
405	Residential Solid Waste Collection	624,611	866,708	1,016,942	972,061	967,956	1,066,570	10.19%	Minimal Operating Expenditures
407	Flagler County Utilities - Plantation Bay	2,702,723	4,248,847	8,739,661	(1,948,724)	637,590	0	-100.00%	Divested Utility
Total Enterprise Funds		6,282,106	8,375,979	12,652,221	565,056	3,596,032	2,464,763		
Internal Service Fund									
603	Health Insurance	3,742,259	4,593,227	4,517,313	3,188,154	3,124,082	3,301,153	5.67%	
Total Internal Service Fund		3,742,259	4,593,227	4,517,313	3,188,154	3,124,082	3,301,153		
Total		38,676,604	74,060,081	72,813,232	87,916,828	59,310,553	77,103,014	30.00%	

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 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
*Population	98,434	99,798	101,889	104,436	107,406	109,999	112,085	115,081	115,378	119,662
Budgeted BOCC Only Employees	302.13	308.95	324.05	346.00	368.99	371.85	382.27	386.86	380.25	404.325
Employees per Capita (Ratio)	1:317	1:321	1:314	1:298	1:285	1:291	1:289	1:291	1:303	1:285
Population Change	0.99%	1.39%	2.10%	2.50%	2.84%	2.41%	1.90%	2.67%	0.26%	3.71%
Employee Change	5.73%	2.26%	4.89%	6.77%	6.64%	0.78%	2.80%	1.20%	-1.71%	6.33%

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 001)	\$ 16,245,009	\$ 136,525	\$ 1,079,765	\$ 1,325,199	\$ 3,229,166	\$ 3,211,950	\$ 516,306	\$ 25,743,920
County Transportation Trust (Fund 102)	1,207,404	0	4,500	92,708	141,820	304,500	118,354	1,869,286
Law Library (Fund 107)	2,383	0	0	182	258	525	4	3,352
Tourist Development (Fund 110)	341,176	0	0	26,101	57,577	56,438	581	481,873
Grant Special Revenue (Fund 128)	557,815	0	47,365	46,300	156,680	157,500	32,190	997,850
State Housing Int Partnership (Fund 143)	39,874	0	0	3,050	4,314	10,500	68	57,806
Municipal Services (Fund 180)	394,436	0	1,000	30,251	60,539	55,125	2,467	543,818
Building (Fund 181)	897,746	0	20,000	70,207	116,841	144,375	17,643	1,266,812
Public Safety Comm Network (Fund 182)	109,935	0	0	8,409	16,785	17,325	186	152,640
Court Innovations (Fund 197)	37,981	0	0	2,906	4,110	10,500	65	55,562
Teen Court (Fund 198)	43,077	0	0	3,295	4,661	10,500	73	61,606
Emergency Communications E-911 (Fund 302)	247,478	0	0	18,932	32,889	42,525	420	342,244
Airport (Fund 401)	384,685	0	10,000	30,193	65,763	84,000	16,140	590,781
Solid Waste (Fund 402)	112,861	0	750	8,690	12,287	26,250	5,162	166,000
Residential Solid Waste Collect (Fund 405)	69,686	0	750	5,388	7,615	18,375	868	102,682
Health Insurance (Fund 603)	43,170	0	0	3,303	4,671	7,350	73	58,567
Total	\$ 20,734,716	\$ 136,525	\$ 1,164,130	\$ 1,675,114	\$ 3,915,976	\$ 4,157,738	\$ 710,600	\$ 32,494,799

Summary of Personnel Services All Funds - BOCC Only



Note:
15 Firefighter/Paramedics were added in FY 20-21 through the SAFER Grant.

FTE Authorization Summary by Department

Department/Division	Adopted FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Change	Description of Change
General Fund					
Board of County Commissioners	5.000	5.000	5.000	0.000	
County Administration	6.000	4.000	6.000	2.000	Reorganization of Dept & Additional Chief of Staff
Land Management	4.000	4.000	4.000	0.000	
County Attorney	3.000	4.000	4.000	0.000	
Economic Development	3.600	1.100	1.100	0.000	
Engineering	7.000	7.000	7.000	0.000	
Financial Services:					
Budget	6.000	7.000	7.000	0.000	
Purchasing	4.600	5.000	6.000	1.000	Added Property Control Agent for Surplus
Total Financial Services	10.600	12.000	13.000	1.000	
IT Department	11.250	11.350	11.300	(0.050)	IT Reorganization
Creative Media	0.000	4.250	3.300	(0.950)	IT Reorganization
Public Safety Software	0.000	3.450	3.700	0.250	IT Reorganization
Total Innovation Technology	11.250	19.050	18.300	(0.750)	
Human Resources	3.300	4.300	5.300	1.000	Added HR Manager
County Extension Services	6.030	6.000	6.000	0.000	
Social Services Admin	4.000	4.000	5.000	1.000	Reclassified SHIP Position to Assistant Health & Human Svcs Director
Human Services	4.000	4.000	4.000	0.000	
Senior Services	4.500	4.500	4.000	(0.500)	
Adult Day Care	5.000	5.000	5.000	0.000	
Congregate Meals	1.000	1.000	1.500	0.500	
Veteran's Services	2.000	2.000	2.000	0.000	
Total Health & Human Services	20.500	20.500	21.500	1.000	

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FTE Authorization Summary by Department

Department/Division	Adopted FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Change	Description of Change
Library - Main Branch	15.600	15.450	15.450	0.000	
Bunnell Library	2.000	2.000	2.000	0.000	
Total Library	17.600	17.450	17.450	0.000	
General Services:					
General Services Administration	5.500	5.750	5.750	0.000	
Fleet Management	9.000	9.500	9.500	0.000	
Facilities Management	25.500	25.500	25.500	0.000	
Public Transportation	29.830	33.350	33.350	0.000	
Recreation Facilities	16.000	17.500	17.500	0.000	
Princess Place Preserve	3.500	3.500	3.500	0.000	
Princess Place Cottages	0.500	0.500	0.500	0.000	
Bull Creek	1.000	1.000	1.000	0.000	
Total General Services	90.830	96.600	96.600	0.000	
Emergency Management:					
Emergency Management General	4.570	5.000	5.000	0.000	
Emergency Services Grants	0.430	0.000	0.000	0.000	
Total Emergency Management	5.000	5.000	5.000	0.000	
Emergency Flight Operations	2.000	2.000	2.000	0.000	
Fire/Rescue Admin	0.000	0.000	13.000	13.000	Admin Dept Created FY21, Added Battalion Chief & Comm Paramedic
Fire/Rescue	98.000	98.000	87.000	(11.000)	Moved to Admin department
Total Fire/Rescue	100.000	100.000	102.000	2.000	
Total General Fund	293.710	306.000	312.250	6.250	
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	

(continued on next page)

FTE Authorization Summary by Department

Department/Division	Adopted FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Change	Description of Change
Special Revenue Funds					
County Transportation Trust:					
Road & Bridge Department	33.000	31.000	29.000	(2.000)	Removed 2 Equipment Operators in FY 20-21
Court Innovations (Drug Court)	1.000	1.000	1.000	0.000	
Teen Court	1.000	1.000	1.000	0.000	
Law Library	0.000	0.050	0.050	0.000	
Tourist Development Office	5.400	5.300	5.375	0.075	Increased Part Time Hours
Emergency Services Public Safety	1.850	1.250	1.650	0.400	IT Reorganization
SHIP Program	1.000	2.000	1.000	(1.000)	Reclassified Housing Program Coordinator in FY 20-21
CDBG	1.000	0.000	0.000	0.000	Grant Ended
Fire/Rescue SAFER Grant	0.000	0.000	15.000	15.000	SAFER Grant in FY 20-21
Municipal Services Fund:					
Planning & Zoning	5.900	5.150	4.000	(1.150)	Growth Management Reorganization
Code Enforcement	1.900	0.750	1.250	0.500	Growth Management Reorganization
Building Fund	10.200	11.100	13.750	2.650	Added Building Analyst & Growth Management Reorganization
Emergency Communications - E911	3.900	1.700	4.050	2.350	IT Reorganization
Total Special Revenue Funds	66.150	60.300	77.125	16.825	

(continued on next page)

FTE Authorization Summary by Department

Department/Division	Adopted FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Change	Description of Change
Enterprise & Internal Service Funds					
Airport	7.000	7.000	8.000	1.000	Added Accounting Clerk
Utilities	2.600	0.000	0.000	0.000	Utilities Transferred in FY 20-21
Utilities at Plantation Bay	10.200	0.000	0.000	0.000	Utilities Transferred in FY 20-21
Solid Waste - Landfill	2.500	2.500	2.500	0.000	
Residential Solid Waste Collection	2.000	1.750	1.750	0.000	
Health Insurance Fund	0.700	0.700	0.700	0.000	
Total Enterprise & Internal Service Funds	25.000	11.950	12.950	1.000	
	Adopted	Adopted	Adopted	Change	
	FY 19-20	FY 20-21	FY 21-22		
General Fund (including Judicial)	295.710	308.000	314.250	6.250	
Special Revenue Funds	66.150	60.300	77.125	16.825	
Enterprise and Internal Service Funds	25.000	11.950	12.950	1.000	
Total BOCC FTE Count	386.860	380.250	404.325	24.075	

Position Summary by Department

Department/Division	Adpoted FY 19-20	Adpoted FY 20-21	Adpoted FY 21-22	Change
General Fund				
Board of County Commissioners				
County Commissioner	5.000	5.000	5.000	0.000
County Administration				
Chief of Staff	0.000	1.000	2.000	1.000
County Administrator	1.000	1.000	1.000	0.000
Executive Admin Assistant	1.000	1.000	1.000	0.000
Executive Admin Assistant to BOCC	1.000	1.000	1.000	0.000
Public Information Officer	1.000	0.000	1.000	1.000
Public Relations/Marketing Specialist	1.000	0.000	0.000	0.000
Special Projects Coordinator	1.000	0.000	0.000	0.000
Total Administration	11.000	9.000	11.000	2.000
Land Management				
Environmental Projects Supervisor	0.000	1.000	1.000	0.000
Land Management Control Burns	1.000	0.000	0.000	0.000
Land Management Coordinator	1.000	0.000	0.000	0.000
Land Management Specialist	0.000	1.000	1.000	0.000
Prescribed Fire Program Supervisor	0.000	1.000	1.000	0.000
Public Lands & Natural Resource Manager	1.000	0.000	0.000	0.000
Resiliency/Resource Stewardship Manager	0.000	1.000	1.000	0.000
Total Land Management	3.000	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	0.000	1.000	1.000	0.000
Legal Assistant	1.000	1.000	1.000	0.000
Total County Attorney	3.000	4.000	4.000	0.000
Economic Development				
Economic Development Manager	0.000	1.000	1.000	0.000
Economic Development Specialist	0.600	0.000	0.000	0.000
Economic Opportunity Project Manager	1.000	0.000	0.000	0.000
Executive Director of Econ Opportunity	1.000	0.000	0.000	0.000
Marketing Specialist	1.000	0.000	0.000	0.000
Tourism Development Director	0.000	0.100	0.100	0.000
Total Economic Development	3.600	1.100	1.100	0.000

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Position Summary by Department

Department/Division	Adpoted FY 19-20	Adpoted FY 20-21	Adpoted FY 21-22	Change
Engineering				
Assistant County Engineer	0.000	0.000	1.000	1.000
Asst. Public Works Dir./Asst. County Engineer	1.000	1.000	0.000	(1.000)
CAD Technician	1.000	1.000	1.000	0.000
Contracts/Grants Coordinator	0.000	0.000	1.000	1.000
County Engineer	0.000	0.000	1.000	1.000
Office Manager	1.000	1.000	0.000	(1.000)
Project Administrator	1.000	1.000	1.000	0.000
Project Manager	2.000	2.000	2.000	0.000
Public Works Director/County Engineer	1.000	1.000	0.000	(1.000)
Total Engineering	7.000	7.000	7.000	0.000
Budget				
Administrative Assistant	1.000	1.000	1.000	0.000
Budget Analyst	2.000	2.000	0.000	(2.000)
Budget Manager	0.000	0.000	1.000	1.000
Financial Analyst	0.000	0.000	2.000	2.000
Financial Services Director	1.000	1.000	1.000	0.000
Grants & Projects Accountant	0.000	1.000	1.000	0.000
Senior Budget Analyst	2.000	2.000	0.000	(2.000)
Senior Financial Analyst	0.000	0.000	1.000	1.000
Purchasing				
Procurement Analyst	1.000	1.000	1.000	0.000
Property Control Agent	1.600	2.000	2.000	0.000
Purchasing Manager	1.000	1.000	1.000	0.000
Senior Procurement Analyst	1.000	1.000	1.000	0.000
Warehouse Supervisor	0.000	0.000	1.000	1.000
Total Financial Services	10.600	12.000	13.000	1.000
IT Department				
Assistant Chief Information Officer	0.000	0.000	0.300	0.300
Chief Information Officer	0.650	0.200	0.200	0.000
Digital Media Coordinator	1.000	0.000	0.000	0.000
GIS Analyst	0.000	1.000	1.000	0.000
GIS Manager	0.000	1.000	1.000	0.000
IT Admin & Asset Specialist	0.000	0.550	0.000	(0.550)
IT Logistics Clerk	0.850	0.000	0.000	0.000
IT Manager	1.000	0.750	0.250	(0.500)
IT Network Administrator	1.000	0.800	1.000	0.200

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Position Summary by Department

Department/Division	Adpoted FY 19-20	Adpoted FY 20-21	Adpoted FY 21-22	Change
IT Office Manager	0.750	0.000	0.550	0.550
IT Project Manager	0.000	1.000	1.000	0.000
IT Senior Network Administrator	1.000	0.800	1.750	0.950
IT Senior Software Administrator	1.000	0.000	0.000	0.000
IT Support Specialist I	2.000	2.250	2.250	0.000
IT Support Specialist II	2.000	1.500	1.500	0.000
Security Analyst	0.000	0.750	0.000	(0.750)
Senior Security Analyst	0.000	0.750	0.500	(0.250)
Creative Media				
Chief Information Officer	0.000	0.200	0.200	0.000
Communications Coordinator	0.000	1.000	0.000	(1.000)
Communications Manager	0.000	1.000	0.000	(1.000)
Digital Media Coordinator	0.000	1.000	1.000	0.000
Graphic Artist	0.000	1.000	0.000	(1.000)
IT Admin & Asset Specialist	0.000	0.050	0.000	(0.050)
Marketing Media Manager	0.000	0.000	1.000	1.000
Multimedia Communications Manager	0.000	0.000	1.000	1.000
Office Manager	0.000	0.000	0.100	0.100
Public Safety Software				
Assistant Chief Information Officer	0.000	0.000	0.250	0.250
Chief Information Officer	0.000	0.150	0.150	0.000
IT Admin & Asset Specialist	0.000	0.100	0.000	(0.100)
IT Manager	0.000	0.250	0.250	0.000
IT Support Specialist I	0.000	0.750	0.750	0.000
IT Support Specialist II	0.000	0.500	0.500	0.000
Network Administrator	0.000	0.100	0.000	(0.100)
Office Manager	0.000	0.000	0.100	0.100
Public Safety Systems Coordinator	0.000	0.500	0.400	(0.100)
Public Safety Systems Specialist	0.000	0.500	0.800	0.300
Security Analyst	0.000	0.250	0.000	(0.250)
Senior Network Administrator	0.000	0.100	0.250	0.150
Senior Security Analyst	0.000	0.000	0.250	0.250
Senior Systems Network Administrator	0.000	0.250	0.000	(0.250)
Total Innovation Technology	11.250	19.050	18.300	(0.750)
Human Resources				
Administrative Assistant	1.000	0.000	0.000	0.000
Benefits & Wellness Manager	0.300	0.300	0.300	0.000
Community Services Director	1.000	0.000	0.000	0.000
HR Director/Dean of Students	0.000	1.000	1.000	0.000

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Position Summary by Department

Department/Division	Adpoted FY 19-20	Adpoted FY 20-21	Adpoted FY 21-22	Change
HR Generalist	0.000	1.000	1.000	0.000
Human Resources Manager	0.000	0.000	1.000	1.000
Human Resources Specialist	0.000	1.000	1.000	0.000
Risk Manager	1.000	1.000	1.000	0.000
Total Human Resources	3.300	4.300	5.300	1.000
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
Horticulture Agent I	1.000	1.000	1.000	0.000
Staff Assistant II	0.530	0.500	0.500	0.000
Total Extension Services	6.030	6.000	6.000	0.000
Social 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	0.000	0.000	1.000	1.000
Financial Management Coordinator	1.000	1.000	1.000	0.000
Health & Human Services Director	1.000	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	3.000	3.000	2.500	(0.500)
Senior Services Clerk	0.000	0.000	0.000	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	0.200	0.200	0.000
ADC LPN	1.000	1.000	1.000	0.000
ADC Program Manager	0.800	0.800	0.800	0.000
Congregate Meals				
Senior Services Case Manager	0.000	0.000	0.500	0.500
Site Leader	0.500	0.500	0.500	0.000
Senior Services Program Aide	0.500	0.500	0.500	0.000

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Position Summary by Department

Department/Division	Adpoted FY 19-20	Adpoted FY 20-21	Adpoted FY 21-22	Change
Veteran's 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	20.500	20.500	21.500	1.000
Library - Main Branch				
Administrative Assistant	1.000	1.000	1.000	0.000
Assistant Library Director	1.000	1.000	1.000	0.000
Librarian II	2.000	1.950	1.950	0.000
Library Assistant I	5.600	5.500	5.500	0.000
Library Assistant II	5.000	5.000	5.000	0.000
Library Director	1.000	1.000	1.000	0.000
Staff Assistant III	0.000	0.000	0.000	0.000
Bunnell Library				
Library Assistant I	1.000	1.000	1.000	0.000
Library Assistant II	1.000	1.000	0.000	(1.000)
Library Assistant III	0.000	0.000	1.000	1.000
Total Library	17.600	17.450	17.450	0.000
General Services Administration				
Accounting Clerk	0.000	0.000	0.000	0.000
Administrative Assistant	1.000	1.000	1.000	0.000
Financial Management Coordinator	0.000	0.750	0.750	0.000
General Services Assistant Director	1.000	1.000	1.000	0.000
General Services Director	1.000	1.000	1.000	0.000
Office Manager	1.000	1.000	1.000	0.000
Operations & Financial Manager	0.500	0.000	0.000	0.000
Senior Chief of Trades	1.000	1.000	1.000	0.000
Fleet Management				
Accounting Clerk	0.000	0.500	0.500	0.000
Fleet Services Manager	1.000	1.000	1.000	0.000
Mechanic I	2.000	1.000	1.000	0.000
Mechanic II	1.000	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

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Position Summary by Department

Department/Division	Adpoted FY 19-20	Adpoted FY 20-21	Adpoted FY 21-22	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	0.500	0.500	0.000
Tradesworker I Maintenance	1.000	1.000	1.000	0.000
Tradesworker II Construction	5.000	4.000	4.000	0.000
Tradesworker III Construction	0.000	4.000	4.000	0.000
Tradesworker III Maintenance	8.000	4.000	4.000	0.000
Tradesworker IV Construction	0.000	6.000	6.000	0.000
Tradesworker IV Maintenance	8.000	2.000	2.000	0.000
Public Transportation				
Accountant I	0.500	0.000	0.000	0.000
Financial Management Coordinator	0.000	0.500	0.500	0.000
Transportation Coordinator	1.000	2.000	2.000	0.000
Transportation Dispatch Clerks	3.000	2.000	2.000	0.000
Transportation Driver	21.000	26.000	26.000	0.000
Transportation Driver Part-time	3.330	2.850	2.850	0.000
Transportation Manager	1.000	0.000	0.000	0.000
Recreation Facilities				
Accounting Clerk	0.000	0.500	0.500	0.000
Chief of Trades	1.000	1.000	1.000	0.000
Custodian I	0.000	0.000	0.000	0.000
Maintenance Technician	5.000	5.000	5.000	0.000
Parks & Rec Manager	1.000	1.000	1.000	0.000
Parks Supervisor	0.000	1.000	1.000	0.000
Tradesworker II Maintenance	3.000	3.000	3.000	0.000
Tradesworker III Construction	2.000	2.000	2.000	0.000
Tradesworker III Maintenance	1.000	1.000	1.000	0.000
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	3.500	3.500	0.000
Princess Place Cottages				
Park Ranger	0.500	0.500	0.500	0.000
Bull Creek				
Park Ranger	1.000	1.000	1.000	0.000
Total General Services	91.830	96.600	96.600	0.000

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Position Summary by Department

Department/Division	Adpoted FY 19-20	Adpoted FY 20-21	Adpoted FY 21-22	Change
Emergency Management				
EM Planner - Grant Funded	1.000	0.000	0.000	0.000
EM Senior Planner - Grant Funded	0.570	0.570	0.000	(0.570)
Emergency Management Technician	1.000	0.000	0.000	0.000
Emergency Management Coordinator	1.000	1.000	0.000	(1.000)
Emergency Management Director	0.000	1.000	1.000	0.000
Emergency Management Planner	1.000	1.000	2.000	1.000
Emergency Management Senior Planner	0.430	0.430	1.000	0.570
Emergency Management Specialist	0.000	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	0.000	0.000	1.000	0.000
Community Paramedic	0.000	0.000	2.000	1.000
Fire Marshall	0.000	0.000	1.000	0.000
Fire Rescue Battalion Chief	0.000	0.000	4.000	1.000
Fire Rescue Chief	0.000	0.000	1.000	0.000
Fire Rescue Deputy Chief	0.000	0.000	1.000	0.000
Fire Rescue Training Chief	0.000	0.000	1.000	0.000
Fire Rescue Training Officer	0.000	0.000	1.000	0.000
Logistics Manager	0.000	0.000	1.000	0.000
Fire/Rescue				
Accountant I	1.000	1.000	0.000	(1.000)
Community Paramedic	1.000	1.000	0.000	(1.000)
Fire Marshall	1.000	1.000	0.000	(1.000)
Fire Rescue Battalion Chief	3.000	3.000	0.000	(3.000)
Fire Rescue Chief	1.000	1.000	0.000	(1.000)
Fire Rescue Deputy Chief	1.000	1.000	0.000	(1.000)
Fire Rescue Lieutenant	18.000	18.000	18.000	0.000
Fire Rescue Training Chief	1.000	1.000	0.000	(1.000)
Fire Rescue Training Officer	1.000	1.000	0.000	(1.000)
Firefighter/Paramedic	69.000	69.000	69.000	0.000
Logistics Manager	1.000	1.000	0.000	(1.000)
Total Fire/Rescue	100.000	100.000	102.000	(9.000)
Total General Fund				
	293.710	306.000	312.250	(4.750)

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Position Summary by Department

Department/Division	Adpoted FY 19-20	Adpoted FY 20-21	Adpoted FY 21-22	Change
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
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	5.000	2.000	0.000	(2.000)
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	6.000	5.000	5.000	0.000
Public Works Supervisor	2.000	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	0.000	1.000	1.000	0.000
Total County Transportation Trust	33.000	31.000	29.000	(2.000)
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	0.000	0.050	0.050	0.000
Total Law Library	0.000	0.050	0.050	0.000

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Position Summary by Department

Department/Division	Adpoted FY 19-20	Adpoted FY 20-21	Adpoted FY 21-22	Change
Tourist Development Office				
Administrative Assistant	1.000	1.000	1.000	0.000
Destination Dev & Comm Engagement Manager	0.000	0.000	1.000	1.000
Marketing Media Manager	0.000	0.000	1.000	1.000
Receptionist	0.400	0.400	0.000	(0.400)
Tourism Development Director	1.000	0.900	0.900	0.000
Tourism Development Manager	1.000	1.000	0.000	(1.000)
Tourism Marketing Assistant	1.000	1.000	0.000	(1.000)
Tourism Marketing Manager	1.000	1.000	1.000	0.000
Tourism Visitor Services Specialist	0.000	0.000	0.475	0.475
Total Tourist Development Office	5.400	5.300	5.375	0.075
Public Safety Communications Network				
Assistant Chief Information Officer	0.000	0.000	0.200	0.200
Chief Information Officer	0.150	0.200	0.200	0.000
IT Admin and Asset Specialist	0.000	0.150	0.000	(0.150)
IT Logistics Clerk	0.100	0.000	0.000	0.000
IT Manager	0.000	0.000	0.250	0.250
IT Office Manager	0.100	0.000	0.100	0.100
Network Administrator	0.000	0.050	0.000	(0.050)
Public Safety Systems Coordinator	0.750	0.400	0.300	(0.100)
Public Safety Systems Specialist	0.750	0.400	0.600	0.200
Senior Network Administrator	0.000	0.050	0.000	(0.050)
Total Public Safety Communications Network	1.850	1.250	1.650	0.400
SHIP Program				
Housing Program Coordinator	0.000	1.000	1.000	0.000
Housing Services Program Manager	0.000	1.000	0.000	(1.000)
SHIP Administrator	1.000	0.000	0.000	0.000
Total SHIP	1.000	2.000	1.000	(1.000)
CDBG				
Housing Program Coordinator	1.000	0.000	0.000	0.000
Total CDBG	1.000	0.000	0.000	0.000
Fire/Rescue SAFER Grant				
FF Paramedic	0.000	0.000	15.000	15.000
Total SAFER Grant	0.000	0.000	15.000	15.000

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Position Summary by Department

Department/Division	Adpoted FY 19-20	Adpoted FY 20-21	Adpoted FY 21-22	Change
Municipal Services Fund				
Planning & Zoning - Growth Management				
Central Permitting Tech	1.500	0.750	0.000	(0.750)
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	0.000	0.000	0.500	0.500
Growth Management Director	0.500	0.500	0.500	0.000
Lead Permit Tech	0.500	0.500	0.000	(0.500)
Office Manager	0.400	0.400	0.000	(0.400)
Planner	1.000	1.000	1.000	0.000
Code Enforcement				
Code Enforcement Inspector	0.950	0.500	1.000	0.500
Code Enforcement Supervisor/Inspector	0.950	0.250	0.000	(0.250)
Licensing Coordinator	0.000	0.000	0.250	0.250
Total Municipal Services Fund	7.800	5.900	5.250	(0.650)
Building Fund				
Building Inspector II	3.000	3.000	3.000	0.000
Building Services Manager	0.000	0.000	1.000	1.000
Business Analyst	0.000	0.000	1.000	1.000
Central Permitting Technician	1.500	2.250	3.000	0.750
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	0.050	0.750	1.000	0.250
Code Enforcement Sup/Inspector	0.050	0.500	0.000	(0.500)
Growth Management Asst Director	0.000	0.000	0.500	0.500
Growth Management Director	0.500	0.500	0.500	0.000
IT Project Manager	1.000	0.000	0.000	0.000
Lead Permit Technician	0.500	0.500	0.000	(0.500)
Licensing Coordinator	0.000	0.000	0.750	0.750
Office Manager	0.600	0.600	0.000	(0.600)
Senior Building Inspector	1.000	1.000	1.000	0.000
Total Building Fund	10.200	11.100	13.750	2.650

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Position Summary by Department

Department/Division	Adpoted FY 19-20	Adpoted FY 20-21	Adpoted FY 21-22	Change
Emergency Communications - E911				
Assistant Chief Information Officer	0.000	0.000	0.250	0.250
Chief Information Officer	0.200	0.250	0.250	0.000
GIS Analyst	1.000	0.000	0.000	0.000
GIS Developer	0.000	0.000	1.000	1.000
GIS Manager	1.000	0.000	0.000	0.000
GIS Specialist	1.000	1.000	1.000	0.000
IT Admin & Asset Specialist	0.000	0.150	0.000	(0.150)
IT Logistics Clerk	0.050	0.000	0.000	0.000
IT Manager	0.000	0.000	0.250	0.250
IT Office Manager	0.150	0.000	0.150	0.150
Network Administrator	0.000	0.050	0.000	(0.050)
Public Safety Systems Coordinator	0.250	0.100	0.300	0.200
Public Safety Systems Specialist	0.250	0.100	0.600	0.500
Senior Network Administrator	0.000	0.050	0.000	(0.050)
Senior Security Analyst	0.000	0.000	0.250	0.250
Total Emergency Communications - E911	3.900	1.700	4.050	2.350
Total Special Revenue Funds	66.150	60.300	77.125	16.825
Enterprise & Internal Service Funds				
Airport				
Accounting Clerk	0.000	0.000	1.000	1.000
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	7.000	7.000	8.000	1.000
Utilities				
Accounting Clerk	0.500	0.000	0.000	0.000
Operations & Financial Manager	0.100	0.000	0.000	0.000
Utility Services Coordinator	1.000	0.000	0.000	0.000
Utility Technician	1.000	0.000	0.000	0.000
Total Utilities	2.600	0.000	0.000	0.000

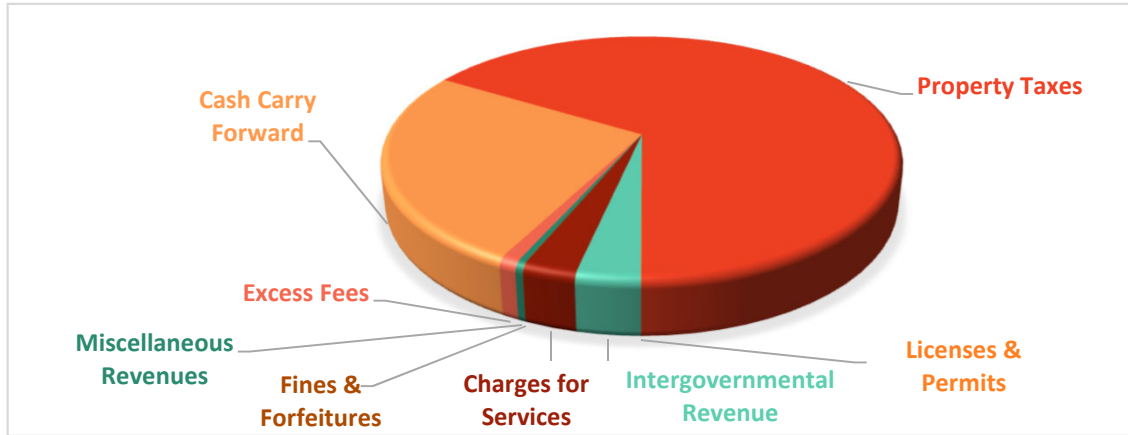
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Position Summary by Department

Department/Division	Adpoted FY 19-20	Adpoted FY 20-21	Adpoted FY 21-22	Change
Utilities at Plantation Bay				
Accounting Clerk	1.000	0.000	0.000	0.000
Operations & Financial Manager	0.200	0.000	0.000	0.000
Utilities Maintenance Technician I	1.000	0.000	0.000	0.000
Utilities Maintenance Technician II	1.000	0.000	0.000	0.000
Utilities Maintenance Technician III	1.000	0.000	0.000	0.000
Utility Maintenance Supervisor	1.000	0.000	0.000	0.000
Utility Services Coordinator	1.000	0.000	0.000	0.000
Waste Water Treatment Plant Operator	2.000	0.000	0.000	0.000
Water Treatment Plant Operator	2.000	0.000	0.000	0.000
Total Utilities at Plantation Bay	10.200	0.000	0.000	0.000
Solid Waste - Landfill				
Accountant	0.500	0.000	0.000	0.000
Financial Management Coordinator	0.000	0.500	0.500	0.000
Household Hazardous Waste Technician	1.000	1.000	1.000	0.000
Solid Waste Inspector	1.000	1.000	1.000	0.000
Total Solid Waste - Landfill	2.500	2.500	2.500	0.000
Residential Solid Waste Collection				
Accounting Clerk	1.500	1.000	1.000	0.000
Facilities Contract Coordinator	0.500	0.500	0.500	0.000
Financial Management Coordinator	0.000	0.250	0.250	0.000
Total Residential Solid Waste Collection	2.000	1.750	1.750	0.000
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	25.000	11.950	12.950	1.000
Grand Total	386.860	380.250	404.325	13.075
	Adpoted	Adpoted	Adpoted	
	FY 19-20	FY 20-21	FY 21-22	Change
General Fund (including Judicial)	295.710	308.000	314.250	6.250
Special Revenue Funds	66.150	60.300	77.125	16.825
Enterprise and Internal Service Funds	25.000	11.950	12.950	1.000
Total BOCC FTE Count	386.860	380.250	404.325	24.075

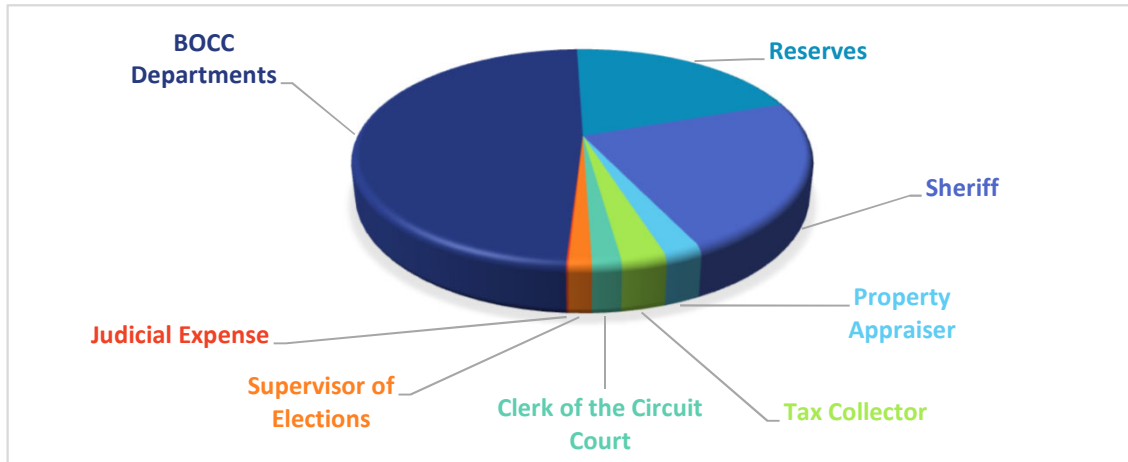
Revenue and Expenditure Summary of the General Fund

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	\$ 81,849,295
Licenses & Permits	37,000
Intergovernmental Revenue	4,185,887
Charges for Services	3,494,553
Fines & Forfeitures	41,000
Miscellaneous Revenues	523,640
Excess Fees	1,175,827
Cash Carry Forward	31,939,167
Total Revenues	<u>\$ 123,246,369</u>

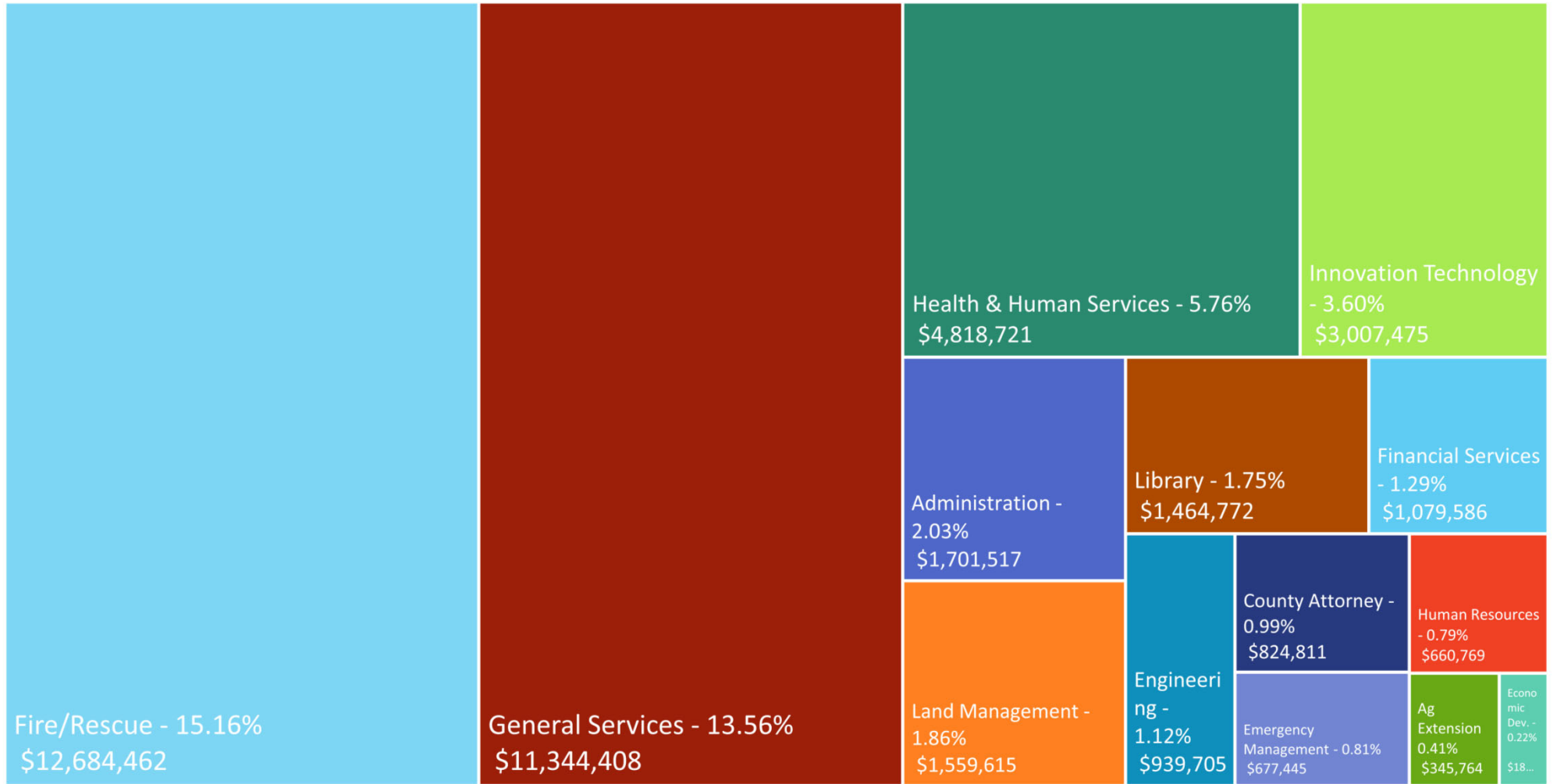
The General Fund services in the budget include: Administration, County Attorney, Economic Development, Land Management, Innovation Technology, Financial Services, Community Services, General Services, and Emergency Services. In addition, the General Fund supports the budget of the Constitutional Offices: 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	\$ 28,472,593
Property Appraiser	2,772,881
Tax Collector	3,286,471
Clerk of the Circuit Court	2,145,151
Supervisor of Elections	1,665,674
Judicial Expense	158,415
	<hr/>
	38,501,185
BOCC Departments	59,825,271
Reserves	24,919,913
Total Expenditures	<u>\$ 123,246,369</u>

BOCC Expenditures of General Fund Departments

- Administration - 2.03%
- Financial Services - 1.29%
- Innovation Technology - 3.60%
- Economic Dev. - 0.22%
- Land Management - 1.86%
- Human Resources - 0.79%
- County Attorney - 0.99%
- Engineering - 1.12%
- Ag Extension 0.41%
- Health & Human Services - 5.76%
- Library - 1.75%
- General Services - 13.56%
- Emergency Management - 0.81%
- Fire/Rescue - 15.16%



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	509,481	230,002	0	0	0	739,483
Administration	873,813	88,221	0	0	0	962,034
Total Administrative	1,383,294	318,223	0	0	0	1,701,517
Financial Services:						
Budget	629,594	26,985	0	0	0	656,579
Purchasing	384,344	27,663	11,000	0	0	423,007
Total Financial Services	1,013,938	54,648	11,000	0	0	1,079,586
Innovation Technology:						
IT Department	925,525	1,026,275	0	0	0	1,951,800
Creative Media	298,570	97,050	0	0	0	395,620
IT CAD Public Safety Software	294,833	365,222	0	0	0	660,055
Total Innovation Technology	1,518,928	1,488,547	0	0	0	3,007,475
Economic Development	132,710	54,521	0	0	0	187,231
Land Management:						
Land Management	314,879	80,498	0	0	18,473	413,850
Natural Resource Land Management	0	926,945	218,820	0	0	1,145,765
Total Land Management	314,879	1,007,443	218,820	0	18,473	1,559,615
Human Resources	478,482	182,287	0	0	0	660,769
County Attorney	691,461	133,350	0	0	0	824,811
Engineering	866,748	45,337	27,620	0	0	939,705
County Extension Services	268,551	77,213	0	0	0	345,764

Appropriation Summary by Category BOCC Only - General Fund

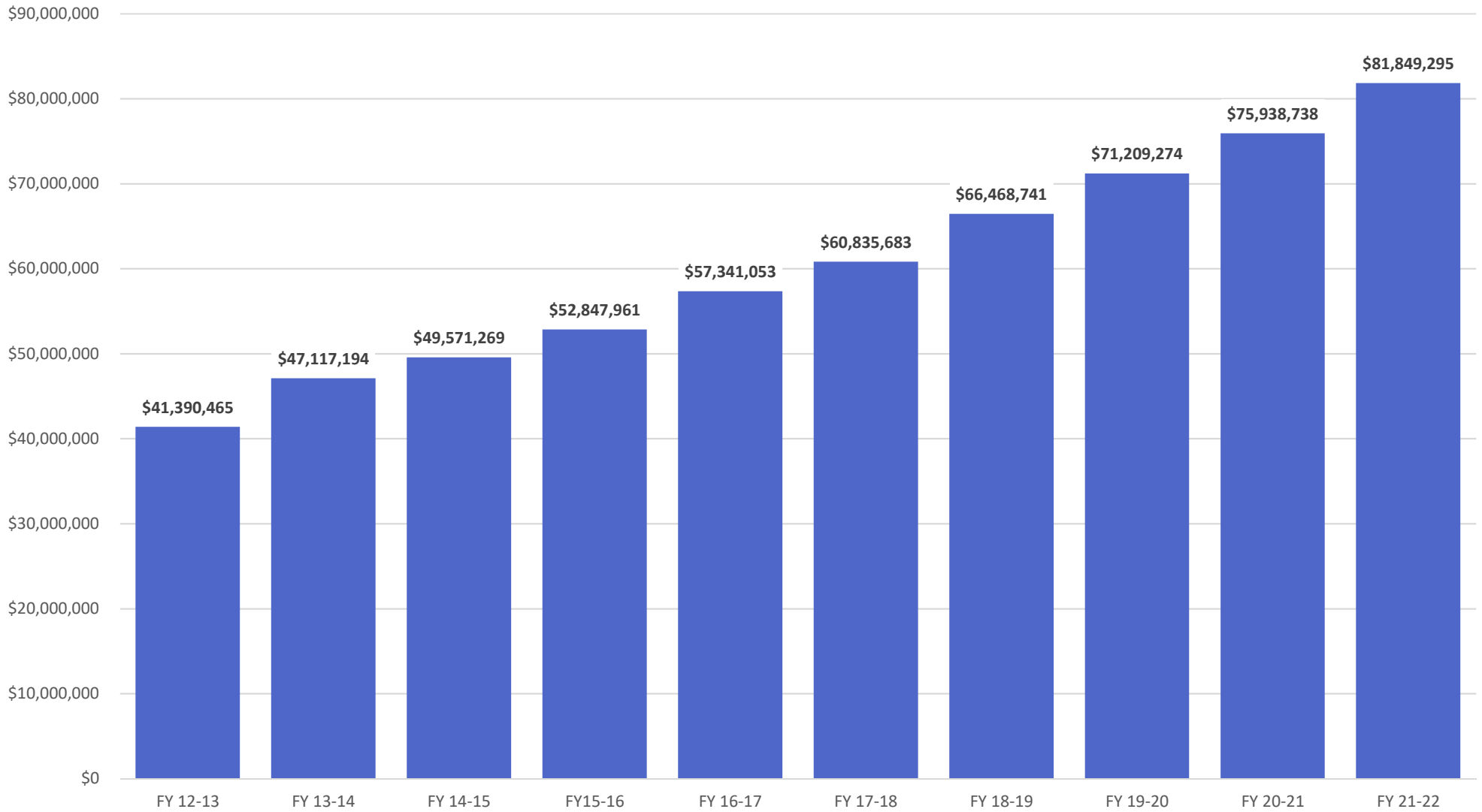
Department/Division	Personnel Services	Operating Expenditures	Capital Outlay	Debt Service	Other	Total
Health & Human Services:						
Social Services Admin	431,666	19,850	0	0	0	451,516
Human Services	258,616	1,474,822	0	0	953,500	2,686,938
Senior Services	272,383	538,709	27,000	0	10,779	848,871
Adult Day Care	282,235	30,995	0	0	0	313,230
Congregate Meals	77,725	294,442	0	0	0	372,167
Veterans Services	139,549	4,450	0	0	2,000	145,999
Total Health & Human Services	1,462,174	2,363,268	27,000	0	966,279	4,818,721
Library:						
Library	923,581	215,116	193,325	0	0	1,332,022
Bunnell Library	93,674	15,076	24,000	0	0	132,750
Total Library	1,017,255	230,192	217,325	0	0	1,464,772
General Services:						
General Services Administration	550,361	21,325	0	0	0	571,686
Fleet Management	649,937	405,486	0	0	0	1,055,423
Facilities Management	1,631,478	1,992,319	149,750	0	0	3,773,547
Government Services Building	0	777,025	59,750	0	0	836,775
Princess Place Eco Cottages	23,500	86,085	0	0	0	109,585
Public Transportation	1,676,813	520,665	0	0	0	2,197,478
Recreation Facilities	1,024,162	884,720	174,500	0	169,000	2,252,382
Vessel Registration	0	30,000	0	0	0	30,000
Carver Center	0	33,000	0	0	97,500	130,500
Bull Creek	48,827	42,420	0	0	0	91,247
Princess Place Preserve	168,760	127,025	0	0	0	295,785
Total General Services	5,773,838	4,920,070	384,000	0	266,500	11,344,408

Appropriation Summary by Category BOCC Only - General Fund

Department/Division	Personnel Services	Operating Expenditures	Capital Outlay	Debt Service	Other	Total
Emergency Services:						
Emergency Management General	505,775	118,170	39,000	0	12,000	674,945
Emergency Services Grants	0	2,500	0	0	0	2,500
Total Emergency Services	505,775	120,670	39,000	0	12,000	677,445
Fire/Rescue:						
Fire/Rescue	8,561,852	1,482,647	564,000	0	0	10,608,499
Fire/Rescue Admin	1,349,797	36,159	0	0	0	1,385,956
Emergency Flight Operations	304,493	325,514	0	0	60,000	690,007
Total Fire/Rescue	10,216,142	1,844,320	564,000	0	60,000	12,684,462
Subtotal BOCC Departments	25,644,175	12,840,089	1,488,765	0	1,323,252	41,296,281
% of Allocation	1	0	0	0	0	1
Non-Departmental:						
Value Adjustment Board	0	10,350	0	0	0	10,350
Medical Examiner	0	511,569	0	0	26,658	538,227
Law Enforcement	0	51,838	0	0	0	51,838
Interfund Transfers	0	0	0	0	12,652,799	12,652,799
Pooled Expenditures	0	1,495,694	0	85,000	846,034	2,426,728
Tax Increment Financing	0	0	0	0	1,887,448	1,887,448
Reserves	0	0	0	0	24,919,913	24,919,913
Insurance	0	961,600	0	0	0	961,600
Subtotal Non-Department	0	3,031,051	0	85,000	40,332,852	43,448,903
Total BOCC Funding	25,644,175	15,871,140	1,488,765	85,000	41,656,104	84,745,184
% of Allocation	30%	19%	2%	0%	49%	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 20-21 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY 20-21 and reflects countywide values as of January 1, 2020.	\$ 9,824,806,225
FY 20-21 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for the BOCC FY 22. It reflects an estimate of the countywide value on January 1, 2021 and is used for preliminary revenue estimates.	\$ 10,400,000,000
FY 20-21 July 1 Certified Taxable Value	This is a certified report of the January 1, 2021 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	\$ 10,729,809,625

Following is a breakout of the increase (decrease) over the FY 20 Final Prior Year Gross Taxable Value:

Existing Properties	\$	542,743,640	
New Construction	\$	362,259,760	
Total	\$	905,003,400	9.21%

2021 Countywide Taxable Values

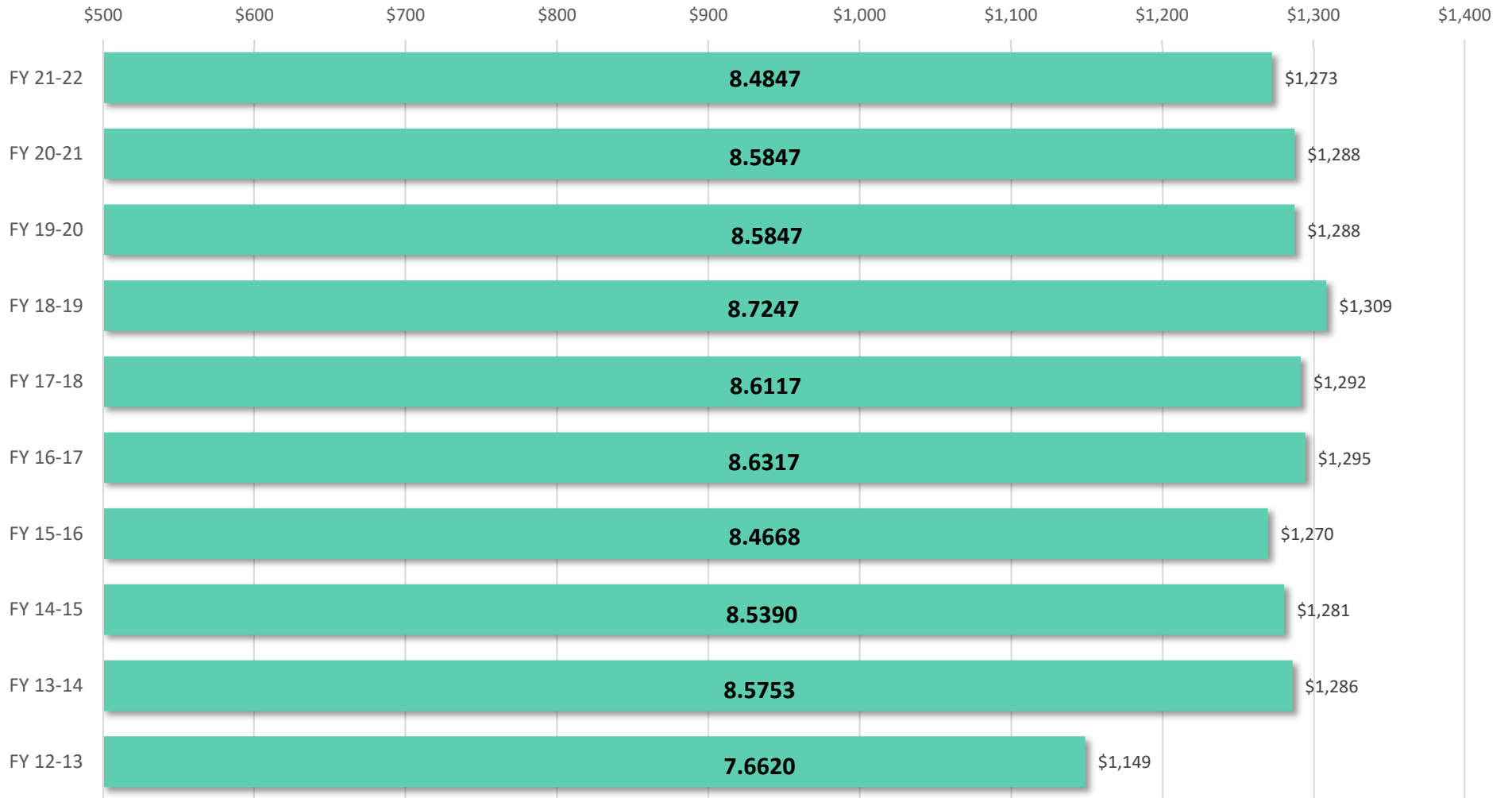
Description	2021 Taxable Value**	Adopted Flagler County BOCC Millage Rate (Mills)*	Property Tax Revenue @ 100%	Property Tax Revenue @ 95%	Percent of Countywide Total
City of Palm Coast	\$ 6,396,639,746	8.4847	\$ 54,273,569	\$ 51,559,891	59.58%
City of Flagler Beach	\$ 839,169,492	8.4847	\$ 7,120,101	\$ 6,764,096	7.82%
City of Bunnell	\$ 252,091,804	8.4847	\$ 2,138,923	\$ 2,031,977	2.35%
Town of Beverly Beach	\$ 90,256,121	8.4847	\$ 765,796	\$ 727,506	0.84%
Town of Marineland	\$ 11,949,213	8.4847	\$ 101,385	\$ 96,316	0.11%
Subtotal: Incorporated Areas	\$ 7,590,106,376	8.4847	\$ 64,399,776	\$ 61,179,787	70.69%
Plus: Unincorporated Areas	\$ 3,146,832,300	8.4847	\$ 26,699,928	\$ 25,364,932	29.31%
Totals: Countywide	\$ 10,736,938,676	8.4847	\$ 91,099,704	\$ 86,544,718	100.00%

* **Adopted Millage Rate** is the cumulative total of the General Fund (8.0297) plus the voted ESL operating (0.1250) and debt (0.1250) and Debt Service (0.2050) millage rates.

** Taxable Value information provided by the Flagler County Property Appraiser's Office based on the DR-422 final property valuation.

Property Taxes for a home valued at \$200,000 (less \$50,000 homestead exemption)

County Only - Combined Millage Rates



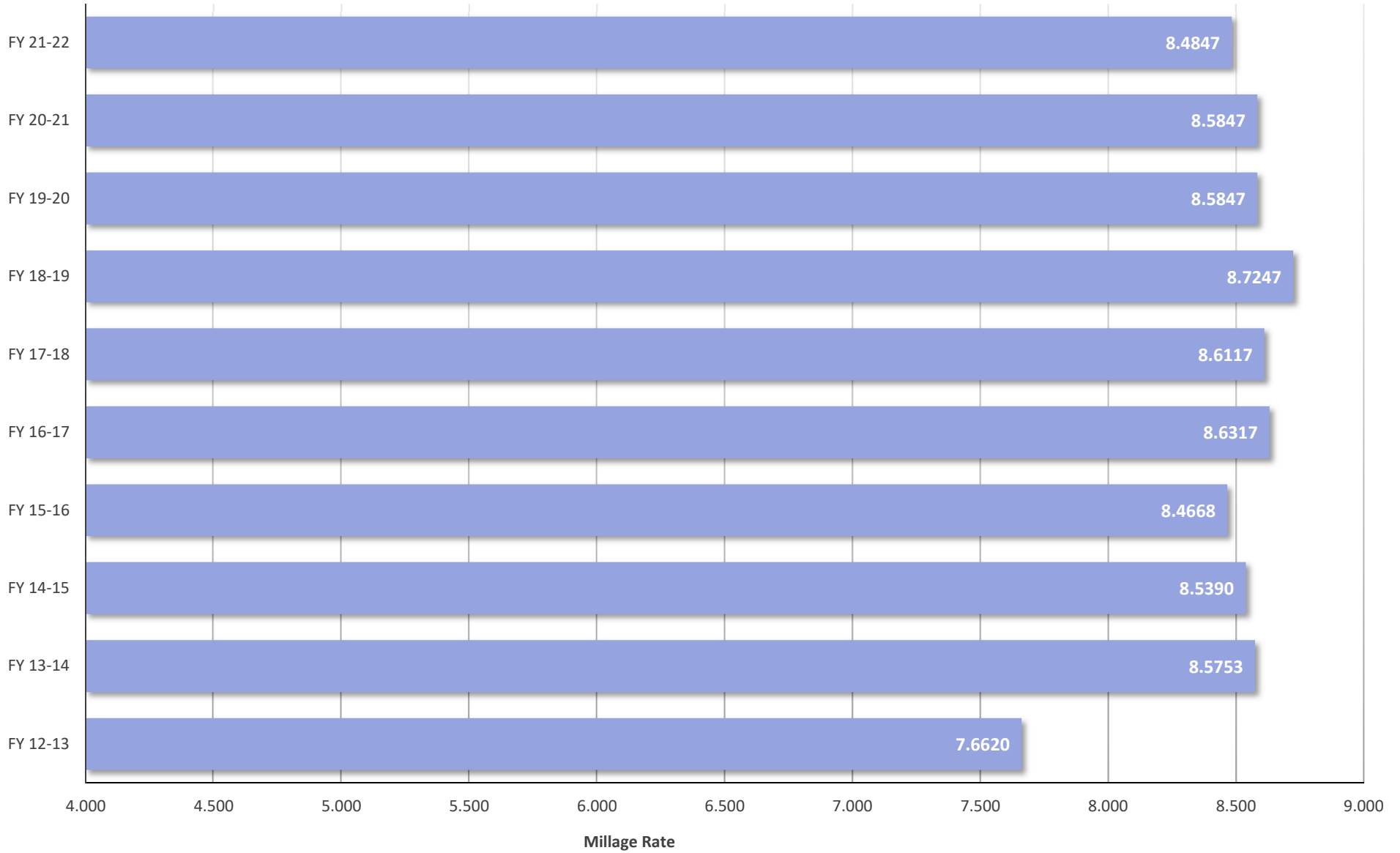
Breakdown of A Homeowner's Tax Bill

2021 Millage Rates

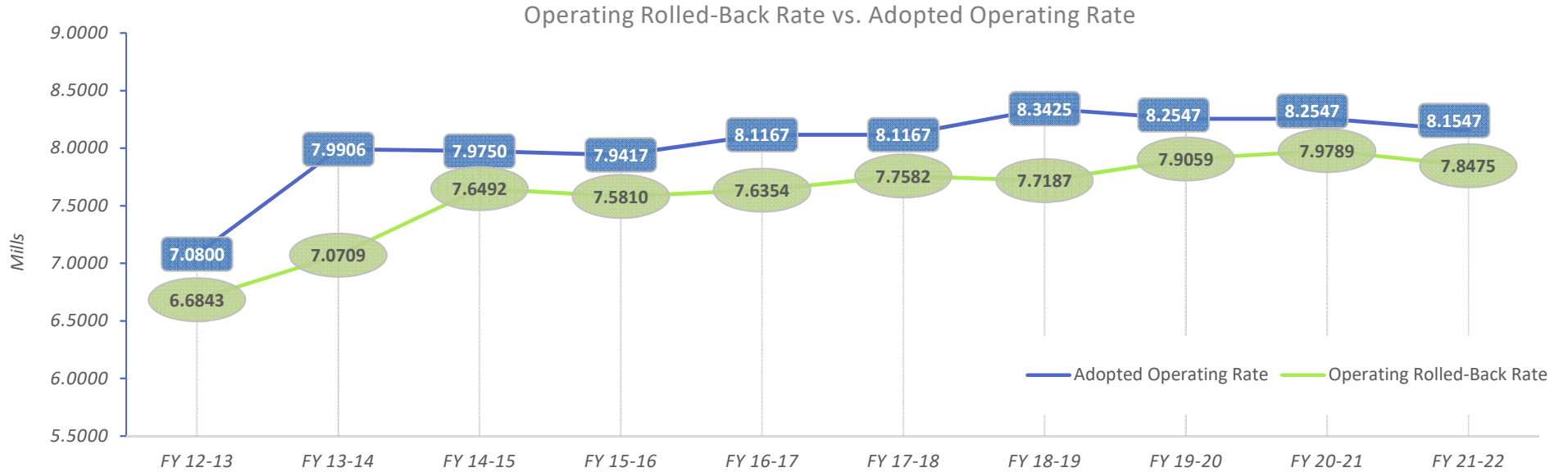
Example for Residential Taxpayer in Each Municipality Within Flagler County

	Unincorporated	Beverly Beach	Bunnell	Flagler Beach	Marineland	Palm Coast
Total - Municipality		1.3640	7.4300	5.4200	10.0000	4.6100
% of Total Tax Bill	N/A	8.41%	33.73%	26.73%	40.23%	23.68%
Total - Countywide	8.4847	8.4847	8.4847	8.4847	8.4847	8.4847
% of Total Tax Bill	58.11%	52.30%	38.51%	41.84%	34.13%	43.58%
Total - School District	5.8650	5.8650	5.8650	5.8650	5.8650	5.8650
% of Total Tax Bill	40.17%	36.15%	26.62%	28.92%	23.59%	30.13%
St. John's River Water Management District	0.2189	0.2189	0.2189	0.2189	0.2189	0.2189
% of Total Tax Bill	1.50%	1.35%	0.99%	1.08%	0.88%	1.12%
Florida Inland Navigation District	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320
% of Total Tax Bill	0.22%	0.20%	0.15%	0.16%	0.13%	0.16%
Mosquito Control		0.2575		0.2575	0.2575	0.2575
% of Total Tax Bill	N/A	1.59%	N/A	1.27%	1.04%	1.32%
Total Tax Bill Millage Rate	14.6006	16.2221	22.0306	20.2781	24.8581	19.4681

History of Combined Millage Rate



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 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
FY 13-14	6,206,923,927	7.9906	0.0000	0.2500	0.3347	8.5753
FY 12-13	6,153,800,977	7.0800	0.0000	0.2500	0.3320	7.6620

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

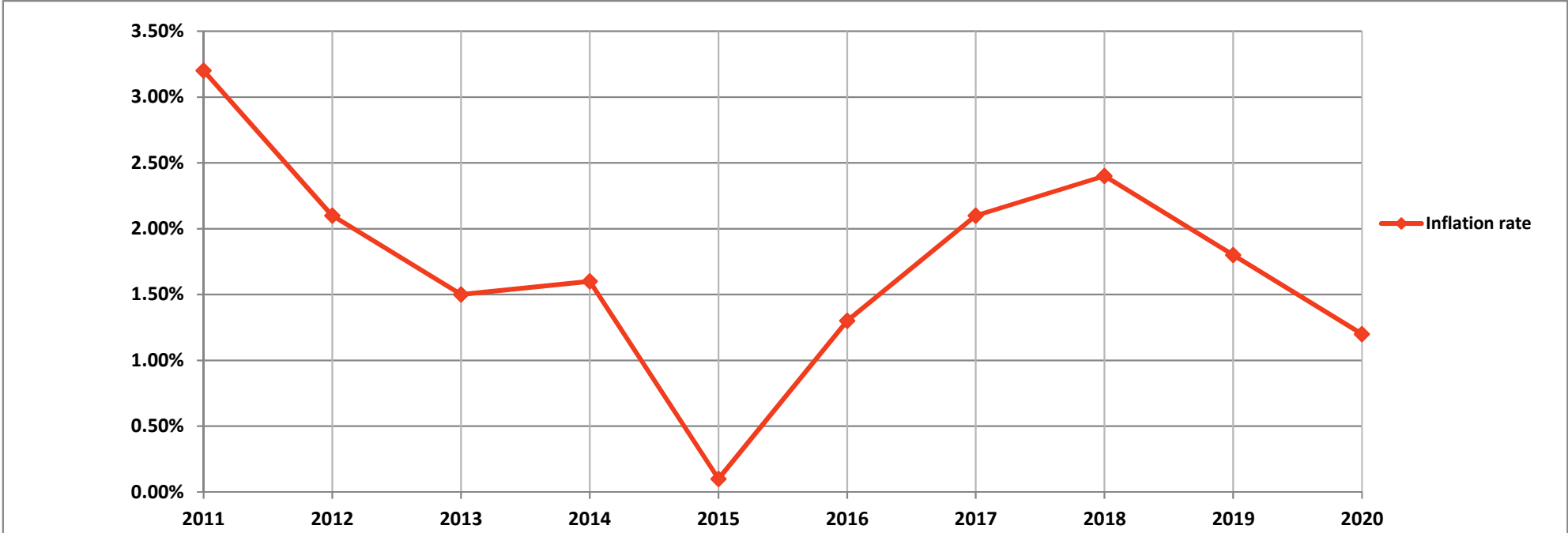
	Flagler County	Florida
Per Capita Personal Income	\$50,599	\$55,675
Median Household Income	\$54,514	\$55,680
Median Family Income	63,028	67,414
Average Annual Wage	38,514	55,845
Source: http://edr.state.fl.us/content/area-profiles/county/flagler.pdf		

Flagler County Major Employers

- Flagler County School Board
- Advent Health Palm Coast
- Publix Super Market Inc
- City of Palm Coast
- Flagler County Board of County Commissioners
- Wal-Mart
- The Reunion Club of Orlando
- Flagler County Sheriff
- ALSW LLC
- Palm Coast Data LLC
- Atlantic SR LLC
- Target Corp
- Yellowstone Landscape
- Home Depot
- Lowe's Home Centers
- Verdego
- United American Security LLC
- Kruse & Associates
- USPS Flagler-Palm Coast Branch
- City of Flagler Beach
- Flagler Health & Rehabilitation Corp
- 1Up Logistics LLC
- MM Business & Accounting Services
- Tree Town USA
- FKA Kanthan Corporation
- Designs for Health Inc
- TME Enterprises Inc
- Coastal Cloud
- Texas Roadhouse
- Winn-Dixie Stores
- Imagine Schools
- Cracker Barrel Old Country
- BGP Auto LLC
- East Coast Habilitation Options Inc
- Hammock Dunes Club Inc
- ADP Total Source Co XXI Inc
- DOH Flagler County
- Chick-Fil-A
- GMRI Inc
- Tom Gibbs Chevrolet
- The Golden Lion Café
- Oceanside Beach Grill
- McDonald's
- The Funky Pelican
- TJX Co Inc
- TYVE II LP

Source: Department Of Economic Opprotunity, 2020 4th Quarter Reporting

United States Consumer Price Index (CPI)



Year	Avg. Consumer Price Index	Inflation rate
2011	224.9	3.20%
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%

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

What does this mean? A CPI of 195.3, as an example from 2005, indicates 95.3% inflation since 1982.

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 (001)
- Tourist Development Funds (Fund 109, 110 and 111)
- Transportation Funds (Fund 102, 112 and 702)
- ½ Cent Sales Tax Fund (311)
- Municipal Services Fund (180)

Proforma Assumptions

Revenues:

- General Fund Ad Valorem Taxes – FY 22-23 projected with a 7% increase in property valuation and new construction within the county and slowly building back up to 5% by FY 26-27.
- Tourist Development Taxes – FY 21-22 revenues are budgeted at \$2,760,000 with an annualized increase of 5% thereafter.
- Fuel Taxes – FY 21-22 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 2020 and includes a 2% increase in FY 22-23 and an increase of 1% thereafter.
- State Shared Revenue – FY 21-22 revenues are budgeted using the Local Government Financial Information Handbook for 2020, and includes 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 21-22 revenues are budgeted using the Local Government Financial Information Handbook for 2020 estimates and includes an annualized increase of 1% thereafter.

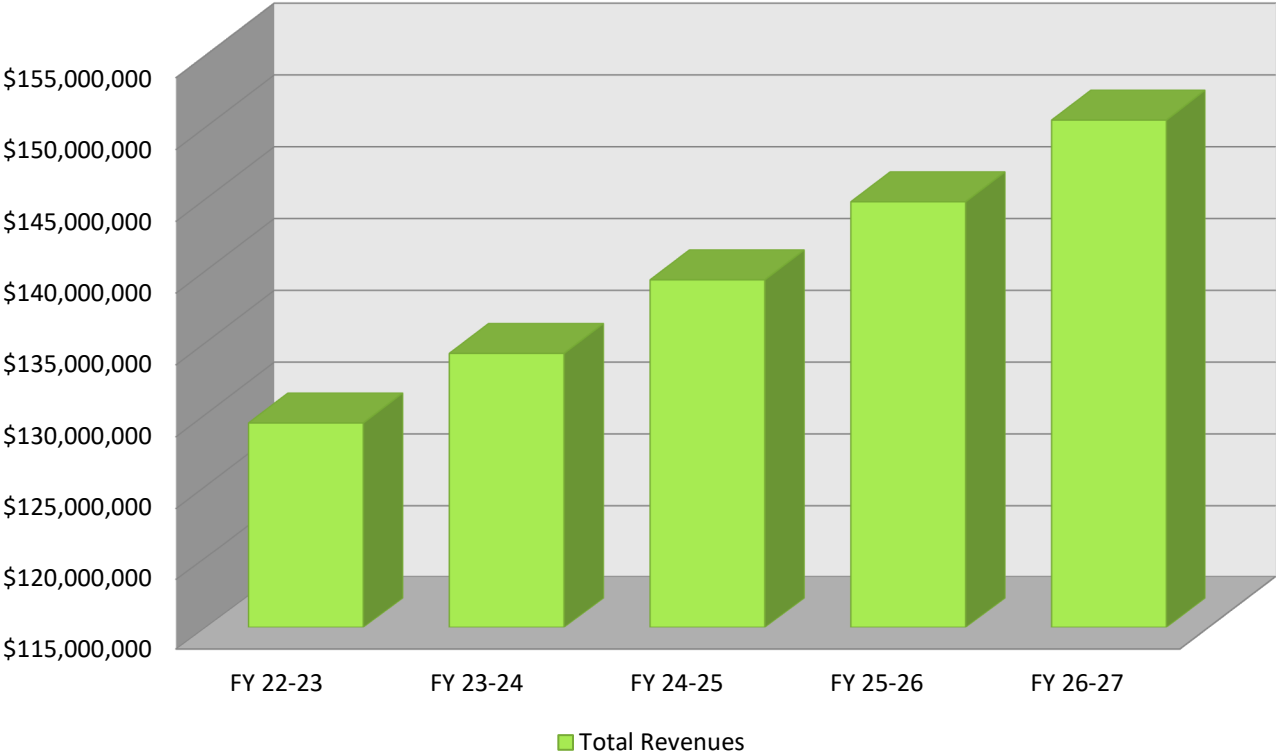
General Assumptions:

- 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

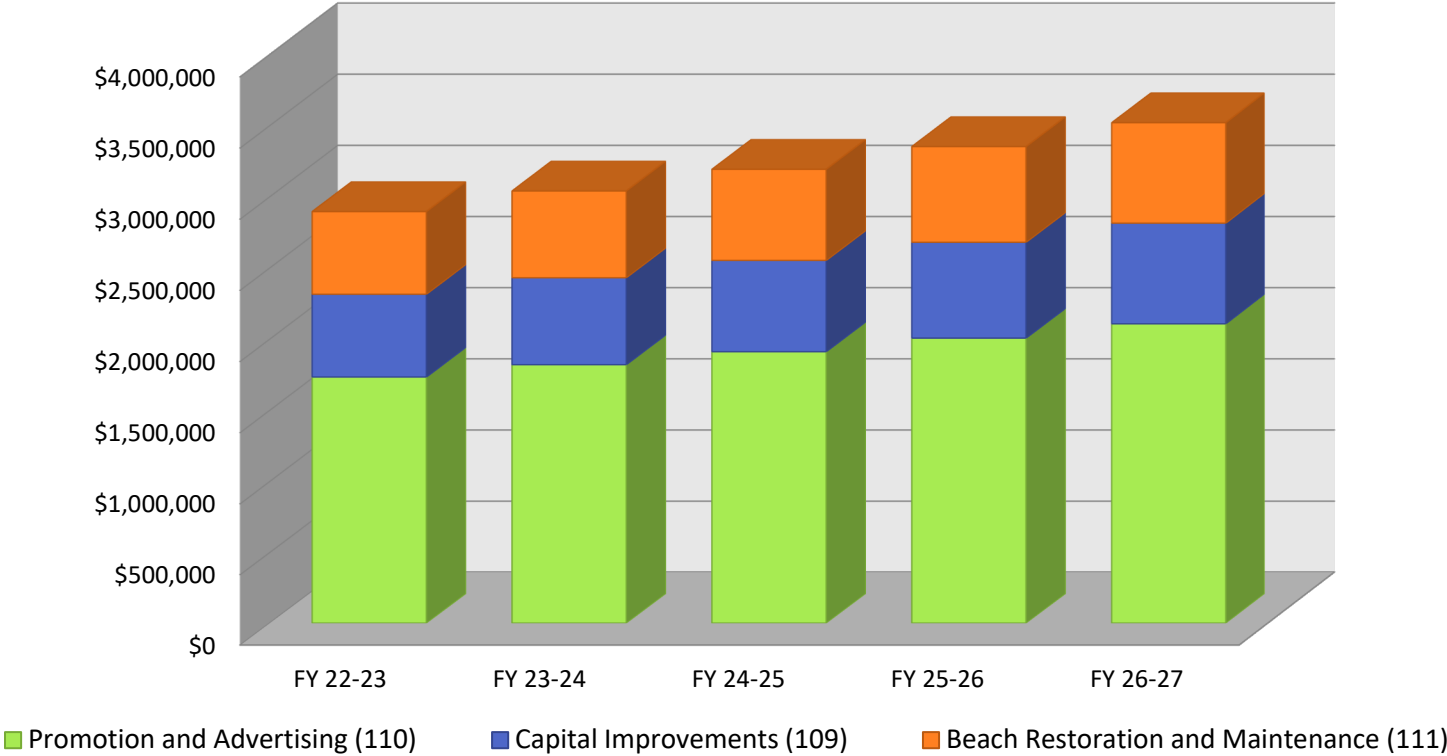
Description	Actual FY 2019-20	Adopted FY 2020-2021	Adopted FY 2021-2022	Projected FY 2022-2023	Projected FY 2023-2024	Projected FY 2024-2025	Projected FY 2025-2026	Projected FY 2026-2027
Summary of Revenue Projections:								
			Ad Valorem Taxes:	7.0%	5.0%	5.0%	5.0%	5.0%
			Other Taxes:	1.5%	1.5%	1.5%	2.0%	2.0%
			Licenses and Permits:	1.0%	1.0%	1.5%	2.0%	2.0%
			Intergovernmental:	1.0%	2.0%	2.5%	3.0%	3.0%
			Charges for Services:	1.5%	1.5%	2.0%	3.0%	3.0%
			Fines and Forfeitures:	1.0%	1.5%	1.5%	2.0%	2.0%
			Miscellaneous:	1.0%	1.0%	1.0%	1.0%	1.0%
			Interfund Transfers:	1.0%	1.0%	1.0%	1.0%	1.0%
			Other Sources:	0.0%	0.0%	1.0%	2.5%	2.5%
			Excess Fees:	0.0%	0.0%	1.0%	2.5%	2.5%
			Cash Carry Forward:	1.0%	1.0%	1.0%	1.0%	1.0%
General Fund (001)								
Revenues								
Ad Valorem Taxes	72,369,534	75,938,738	81,849,295	87,578,746	91,957,683	96,555,567	101,383,345	106,452,513
Other Taxes	8,378	4,700	5,000	5,075	5,151	5,228	5,333	5,440
Licenses & Permits	30,515	37,000	32,000	32,320	32,643	33,133	33,796	34,471
Intergovernmental Revenue	5,334,080	4,899,304	4,185,887	4,227,746	4,312,301	4,420,108	4,552,712	4,689,293
Charges for Services	5,778,292	3,894,420	3,494,553	3,546,971	3,600,176	3,672,179	3,782,345	3,895,815
Fines & Forfeitures	100,004	63,500	41,000	41,410	42,031	42,662	43,515	44,385
Miscellaneous Revenue	2,685,674	486,003	523,640	528,876	534,165	539,507	544,902	550,351
Interfund Transfers	0	24,055	0	0	0	0	0	0
Other Sources	82,758	30,000	0	0	0	0	0	0
Excess Fees	5,387,576	828,938	1,175,827	1,175,827	1,175,827	1,187,585	1,217,275	1,247,707
Cash Carry Forward	0	11,913,994	31,939,167	32,258,559	32,581,144	32,906,956	33,236,025	33,568,386
Total Revenues	91,776,811	98,120,652	123,246,369	129,395,530	134,241,121	139,362,925	144,799,247	150,488,360
Expenditures								
General Government Services	16,695,374	21,375,935	21,468,218	21,732,900	22,237,760	23,174,249	24,474,412	25,972,877
Public Safety	15,337,818	15,886,856	15,212,298	15,395,359	16,380,243	17,326,651	17,923,417	18,526,336
Physical Environment	237,973	403,546	392,087	396,008	401,948	561,618	581,274	604,525
Transportation	2,818,402	3,255,061	3,137,183	3,168,555	3,366,083	3,567,066	3,674,078	3,784,300
Debt Service	454,643	579,242	85,000	1,600,845	1,648,870	1,648,870	1,648,870	1,648,870
Economic Environment	374,095	305,228	333,230	336,562	341,611	351,859	365,933	384,230
Human Services	4,349,116	4,728,954	5,067,506	5,118,181	5,407,416	5,542,601	5,736,592	5,994,739
Culture/Recreation	4,077,330	4,270,294	4,513,421	4,598,555	4,667,534	4,873,710	5,086,071	5,261,815
Transfer to Constitutional Officers	31,656,521	33,344,615	35,056,299	38,561,929	40,104,406	41,708,582	43,376,926	45,112,003
Court Related	339,574	418,694	378,415	382,199	387,932	399,570	413,555	428,029
Interfund Transfers	2,074,050	603,870	12,652,799	12,818,428	13,010,704	13,270,918	13,669,046	14,215,808
Non-Operating	4,011	30,000	30,000	30,300	30,906	31,524	32,627	33,933
Reserves/Contingency/Anticipated	0	12,918,357	24,919,913	25,255,708	26,255,708	26,905,708	27,816,445	28,520,896
Total Expenditures	78,418,907	98,120,652	123,246,369	129,395,530	134,241,122	139,362,925	144,799,247	150,488,360

Five-Year Projection of General Fund Revenues



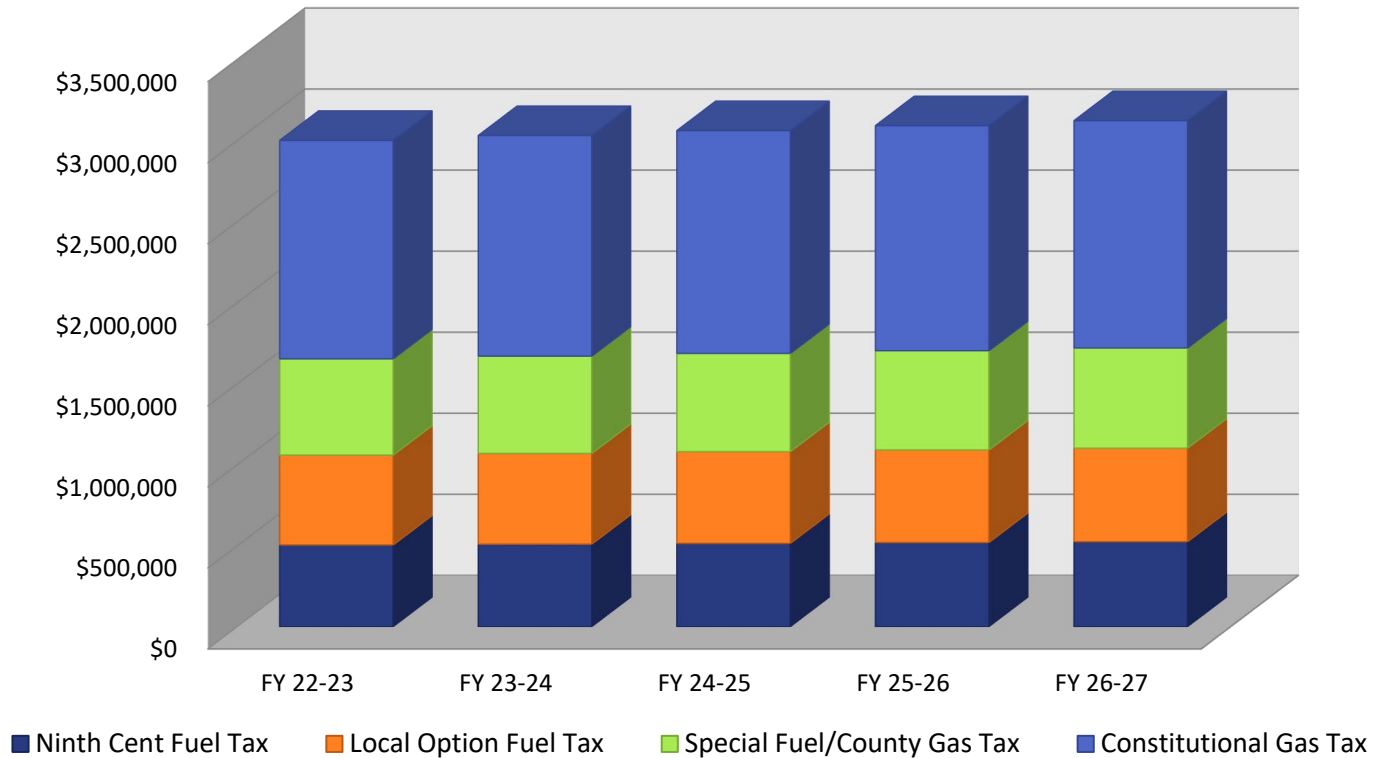
Five-Year Projection of Tourist Development Revenues

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. Due to the recent impacts of COVID-19, a conservative budget of \$2.760M is included in the FY 2021-22 Approved Budget. A five year projection of future revenues with increases of 5.0% per year keeps revenues between the \$2.89M and \$3.52M. Tourist Development Revenues are allocated to three funds: Fund 109 Capital Projects, Fund 110 Promotional Activities, and Fund 111 Beach Restoration and Maintenance. See Section 5-Special Revenue Funds for details regarding these funds.



Five-Year Projection of Fuel Tax Revenues

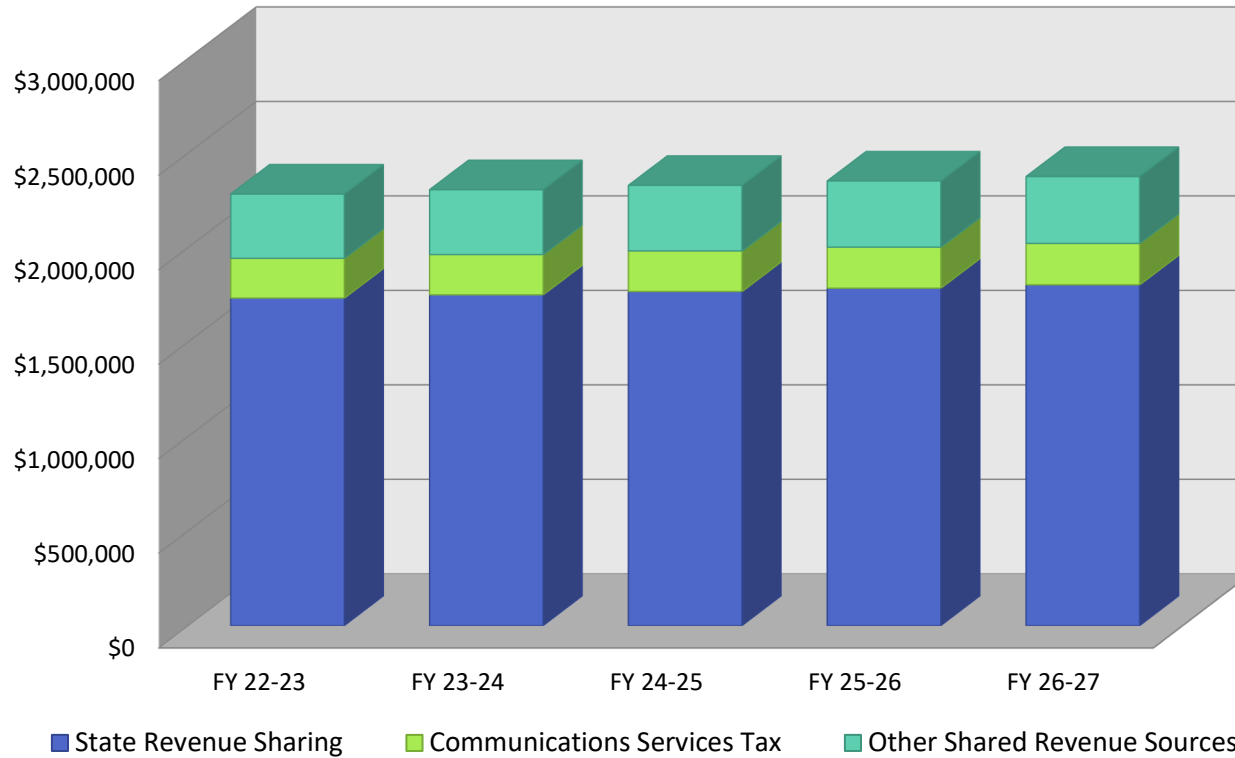
The State of Florida levies 3-cents and Flagler County levies 7-cents in fuel tax on each gallon of gasoline purchased. The State of Florida distributes the revenue generated from the fuel tax and strictly regulates its use for transportation related expenditures such as construction or maintenance of roads and bridges, and the purchase of rights-of-way. Due to the recent impacts of Covid 19 and rising fuel costs, conservative projections were used. A five year projection of future revenues with an initial 2% increase in FY 22-23 (and then level 1% increases each year thereafter) increases revenues from approximately \$3.002M to \$3.123M 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-Other Operating Funds.



Five-Year Projection of Shared Revenues

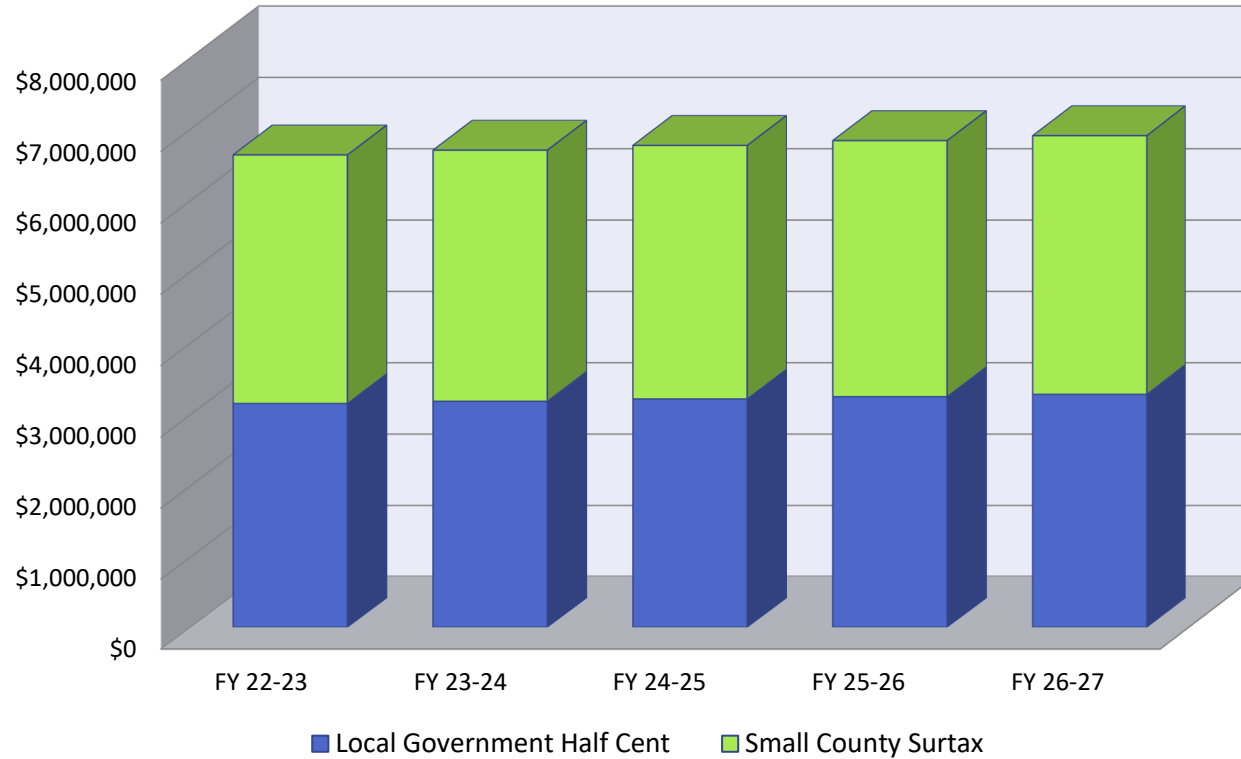
Shared revenues are revenues that are collected at the state level and distributed by the state to counties or municipalities or collected by other local entities and shared with counties or municipalities per agreement. Shared revenues that are distributed by the state include State Shared Revenue, 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 increased 1% for FY 21-22 over FY 20-21 Budget with a 1% projected increase each year following.

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).





SECTION 2

CONSTITUTIONAL/ JUDICIAL

General Fund

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 manner

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

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

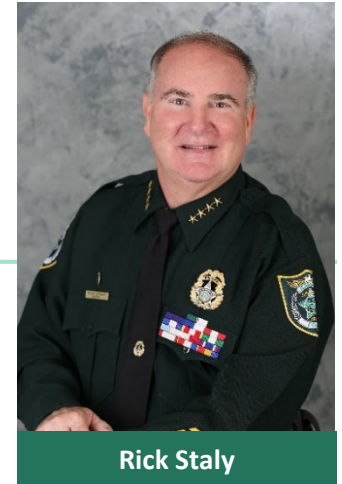
Description

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.

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



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

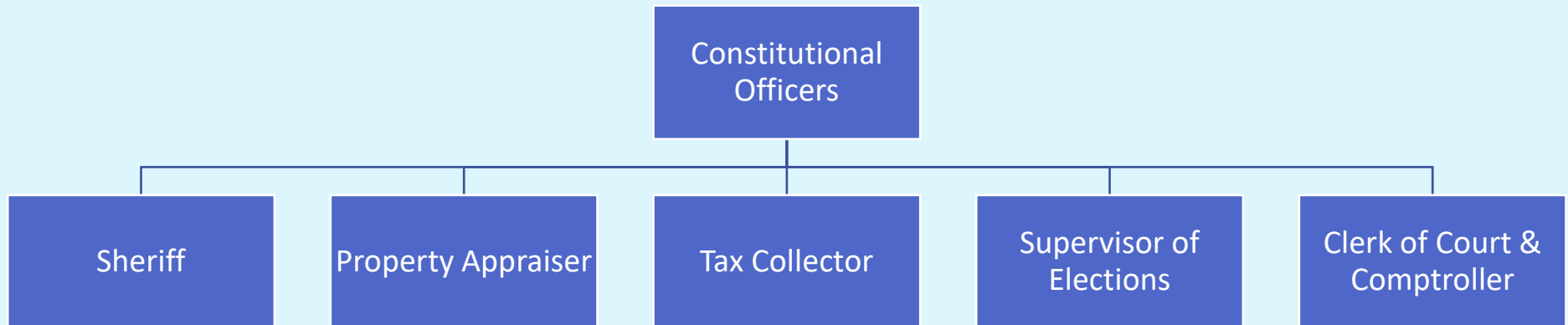
Primary Functions

- ❖ 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.

Constitutional - Summary

General Fund

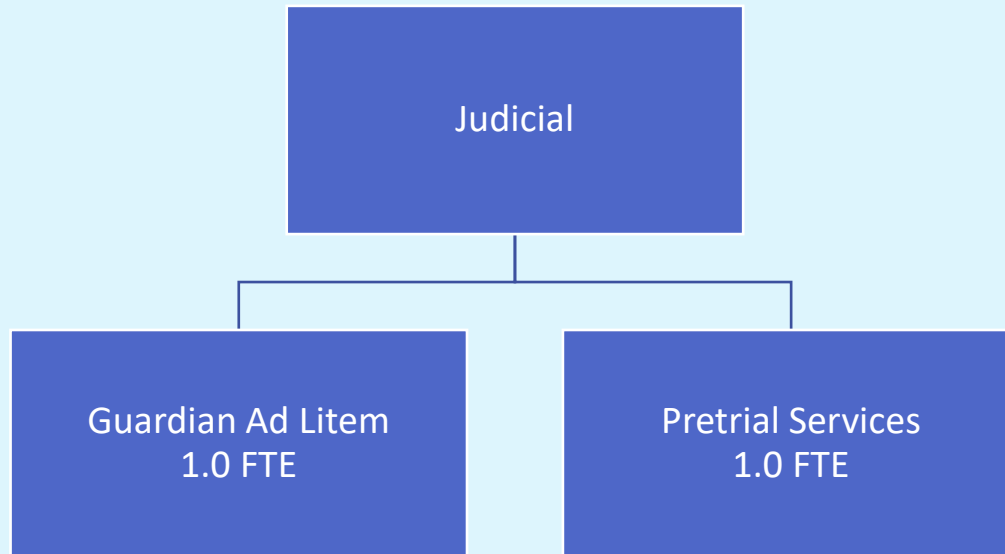
Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Revenues						
General Fund - BOCC	34,082,127	34,460,000	36,459,680	38,342,770	1,883,090	
1/2 Cent Discretionary Sales Tax Fund 311	1,000,000	3,000,000	3,000,000	3,000,000	0	Added to Sheriff for Jail Operations
Total Revenues	35,082,127	37,460,000	39,459,680	41,342,770	1,883,090	Overall Revenue Increase/Decrease: 4.77%
Expenditures						
Sheriff	27,004,828	28,626,229	29,700,608	31,472,593	1,771,985	
Property Appraiser	2,592,705	2,532,389	2,661,207	2,772,881	111,674	
Tax Collector	2,640,247	2,803,479	3,115,065	3,286,471	171,406	
Clerk of the Circuit Court and Comptroller	1,767,127	1,971,393	2,273,393	2,145,151	(128,242)	Emergency Funding of \$250K in FY 21
Supervisor of Elections	1,077,220	1,526,510	1,709,407	1,665,674	(43,733)	FY 21 One-Time Funding For Election Equipment
Total Expenditures	35,082,127	37,460,000	39,459,680	41,342,770	1,883,090	Overall Expenditure Increase/Decrease: 4.77%
Revenues vs. Expenditures	0	0	0	0	0	



Judicial - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures						
Court Services	1,671	2,528	13,000	4,000	(9,000)	
Guardian Ad Litem	41,351	44,715	47,832	49,008	1,176	
State Attorney	21,286	22,393	31,600	33,600	2,000	
Public Defender	487	136	3,200	1,200	(2,000)	
Pretrial Services	45,619	58,214	73,066	70,607	(2,459)	
Total Expenditures	110,414	127,986	168,698	158,415	(10,283)	Overall Expenditures Increase/Decrease: -6.10%



Court Services

General Fund

Fund 001: Dept. 1600		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
601.31-10	Professional Services	0	150	4,000	1,200	(2,800)	Costs Assoc w/ADA Accommodations
601.41-10	Communications	1,671	2,378	8,000	2,500	(5,500)	
601.51-10	Office Supplies	0	0	500	150	(350)	
601.52-12	Other Operating Expenses	0	0	500	150	(350)	
Total Expenditures		1,671	2,528	13,000	4,000	(9,000)	Overall Expenditure Increase/Decrease: -69.23%

Guardian Ad Litem

General Fund

Fund 001: Dept. 1020	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
	Expenditures						
685.10-12	Regular Salaries	24,650	27,431	27,382	28,184	802	
685.10-xx	Employee Benefits	12,891	15,065	15,380	15,754	374	
	Total Personnel Services	37,541	42,496	42,762	43,938	1,176	
685.34-10	Other Contracted Services	100	50	100	100	0	
685.40-10	Travel	141	0	400	400	0	
685.41-10	Communications Recurring	1,120	1,234	1,720	1,720	0	
685.42-01	Postage	177	239	300	400	100	Postage for Holiday Cards, Anniversary & Thank You's
685.47-10	Printing & Binding	261	0	0	0	0	
685.49-13	Services Awards/ Recognition	514	0	0	0	0	
685.51-10	Office Supplies	493	364	1,100	1,000	(100)	
685.51-11	Office Equipment	745	86	750	750	0	
685.52-12	Other Operating Expenditures	34	246	200	200	0	
685.55-03	Training/Conference & Seminar Regist	225	0	500	500	0	Florida Dependency Summit
	Total Operating Expenditures	3,810	2,219	5,070	5,070	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	41,351	44,715	47,832	49,008	1,176	2.46%

Fund 001: Dept. 1200		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
602.34-10	Other Contracted Services	0	0	2,100	2,100	0	
602.41-10	Communications	21,286	22,393	24,000	26,000	2,000	
602.46-30	Maintenance Agreements	0	0	4,500	4,500	0	
602.51-10	Office Supplies	0	0	500	500	0	
602.51-11	Office Equipment under \$1,000	0	0	500	500	0	
Total Expenditures		21,286	22,393	31,600	33,600	2,000	Overall Expenditure Increase/Decrease: 6.33%

Public Defender

General Fund

Fund 001: Dept. 1300		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
603.34-10	Other Contracted Services	0	0	200	200	0	
603.41-10	Communications	216	136	3,000	1,000	(2,000)	
603.41-11	Data Processing Software	271	0	0	0	0	
Total Expenditures		487	136	3,200	1,200	(2,000)	Overall Expenditure Increase/Decrease: -62.50%

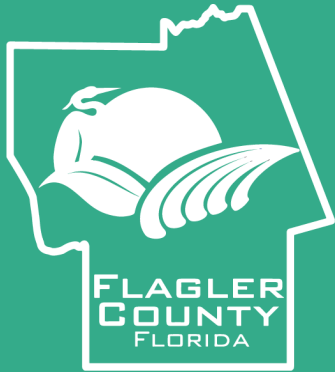
Pretrial Services Supervision

General Fund

Fund 001: Dept. 4806		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
719.10-12	Regular Salaries	26,416	34,560	37,079	38,189	1,110	
719.10-xx	Employee Benefits	11,173	16,140	17,112	17,618	506	
Total Personnel Services		37,589	50,700	54,191	55,807	1,616	
719.34-10	Other Contracted Expenses	5,920	5,820	13,000	10,000	(3,000)	Florida Drug Testing
719.40-10	Travel Expenses	0	142	1,000	500	(500)	
719.41-10	Communications Recurring	0	100	100	100	0	
719.42-01	Postage	0	0	50	50	0	
719.47-10	Printing & Binding	20	0	100	50	(50)	
719.51-10	Office Supplies	146	98	500	500	0	
719.51-10	Office Equipment	99	41	0	0	0	
719.52-12	Other Operating Expenses	1,720	413	1,500	1,500	0	Drug Testing Supplies
719.54-10	Publications/Memberships	125	100	125	100	(25)	
719.55-01	Training / Educational Cost	0	0	1,250	1,000	(250)	
719.55-03	Conference & Seminar Registration	0	800	1,250	1,000	(250)	
Total Operating Expenditures		8,030	7,514	18,875	14,800	(4,075)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		45,619	58,214	73,066	70,607	(2,459)	-3.37%

Description:

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



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 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues						
Ad Valorem Taxes	67,434,592	72,369,534	75,938,738	81,849,295	5,910,557	
Other Taxes	7,510	8,378	4,700	5,000	300	
Licenses & Permits	38,582	30,515	37,000	32,000	(5,000)	
Intergovernmental Revenue	4,838,712	5,334,080	4,899,304	4,185,887	(713,417)	
Charges for Services	4,918,178	5,778,292	3,894,420	3,494,553	(399,867)	
Fines & Forfeitures	111,623	100,004	63,500	41,000	(22,500)	
Miscellaneous Revenues	1,348,647	2,685,674	486,003	523,640	37,637	
Interfund Transfers	31,800	0	24,055	0	(24,055)	
Other Sources	1,000,000	0	0	0	0	
Excess Fees	1,580,935	5,387,576	828,938	1,175,827	346,889	
Special Items	34,082	82,758	30,000	0	(30,000)	
Cash Carry Forward	0	0	11,913,994	31,939,167	20,025,173	
Total Revenues	81,344,661	91,776,811	98,120,652	123,246,369	25,125,717	Overall Revenue Increase/Decrease: 25.61%

General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
311.10-00	Ad Valorem Taxes	66,336,656	72,328,363	75,938,738	81,849,295	5,910,557	9.21% Property Valuation Increase Budgeted @ 95%
311.20-00	Delinquent	1,097,936	41,171	0	0	0	
316.01-00	Occupational Licenses	7,510	8,378	4,700	5,000	300	
329.02-01	Vessel Registration	38,582	30,515	37,000	32,000	(5,000)	
331.11-01	Dept of Educ-Hava Grant	29,427	29,427	0	0	0	
331.11-02	FDEM HMGP Justice Ctr Gen	0	748	0	0	0	
331.20-01	State Homeland Security	0	38,244	88,500	0	(88,500)	Moved to Fund 128
331.20-16	DOJ - Safe Haven Program	26,176	0	0	0	0	
331.20-21	DEM-EMPG Cert Grant (288)	5,000	5,000	5,000	0	(5,000)	
331.20-23	FDEM HMGP Fire St 71 Hard	63,581	0	0	0	0	
331.20-24	FEDM HMGP Inmate Fac Gen	63	168,618	0	0	0	
331.20-25	FDEM HMGP Fire St 51 Hard	55,186	0	0	0	0	
331.20-27	EMPG Covid-19 Supplement	0	1,950	0	0	0	
331.23-00	Fed - Civil Def (SLA) EMPG	69,291	68,045	67,996	0	(67,996)	Moved to Fund 128
331.35-02	FDEM HMGP Plant Bay Ls	8,203	1,094	0	0	0	
331.35-03	FDEM HMGP Bev Plant Gen	86	0	0	0	0	
331.39-03	USDWS- Prin PI Hominy Brch	7,082	3,517	0	0	0	
331.42-02	Grant 5310	493,317	275,408	440,136	145,284	(294,852)	Partially Moved to Fund 128
331.42-06	FDOT - CARES Operating	0	74,285	0	0	0	
331.49-05	FDOT Oper Asst Grt (5311)	26,487	11,887	67,040	67,040	0	
331.50-06	Hurricane Matthew	16,105	53,359	0	0	0	
331.50-07	Hurricane Irma	157,572	195,586	0	0	0	
331.62-01	Emergency Hme Energy Asst	9,833	10,802	12,920	29,264	16,344	
331.62-02	Older Amer-Title IIIIE	55,691	47,652	48,508	48,508	0	
331.62-03	CARES EHEAP	0	0	0	10,736	10,736	
331.69-02	Title IIIB Support Serv	149,674	215,364	184,507	184,507	0	
331.69-03	Title IIIC1 Congr Means	38,102	79,013	38,574	38,574	0	
331.69-04	Title IIIC2 Home Del Meal	119,219	276,365	123,148	123,148	0	
331.69-05	Nutrition Services	22,813	33,605	24,211	24,211	0	
331.69-13	CA Title III-C OAA Nutr	0	0	0	54,527	54,527	
331.73-11	FDEM HMGP Espanola CC Har	40,013	0	0	0	0	
331.73-12	FDEM HMGP Haw Crk CC Hard	51,603	0	0	0	0	

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General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues (continued)							
334.17-01	FWC Derelict Vessel Remov	5,562	9,820	0	0	0	
334.22-00	EMS C9818 & following yrs	0	13,485	13,830	0	(13,830)	
334.23-00	9G-19-EMPA	104,989	115,732	105,806	0	(105,806)	Moved to Fund 128
334.24-01	Hazardous Materials Update	13,447	2,073	2,284	2,500	216	
334.24-05	DEM-Shelter Retrofit Prog	23,279	0	0	0	0	
334.24-19	DEM-HLMP Agr # B00037	0	810	194,000	0	(194,000)	
334.42-05	Public Transit Block Grt	0	0	264,569	264,569	0	
334.42-07	Pub Trans Blk Grt GOY77	302,156	247,620	0	0	0	
334.49-07	Transp Disadvantaged Grt	398,270	414,241	456,857	420,000	(36,857)	
334.49-12	Trans Disadv Admin Suppor	16,602	0	0	0	0	
334.49-59	FDOT - Shirley Conroy Grt	0	130,690	0	0	0	
334.49-60	Trans Disadv Inn Svc Dev	0	127,056	366,568	366,568	0	
334.50-06	Hurricane Matthew	2,684	8,893	0	0	0	
334.50-07	Hurricane Irma	0	2,165	0	0	0	
334.61-01	Alzheimer's Disease Rspte	124,707	135,175	141,096	141,096	0	
334.61-02	Home Care for the Elderly	2,340	2,260	1,595	2,727	1,132	
334.69-01	Comm Care for the Elderly	179,669	162,642	192,667	192,667	0	
334.69-02	Congregate/Home Del Meals	27,460	30,400	29,922	29,922	0	
334.71-00	Aid to Libraries	26,107	26,414	19,782	23,764	3,982	
335.12-00	State Revenue Sharing	541,279	511,215	474,558	0	(474,558)	Moved to Fund 212 for Debt Service
335.16-00	Racing Tax	223,250	223,250	223,250	223,250	0	
335.18-01	1/2 Cent Sales Tax	893,760	1,096,470	895,954	1,356,072	460,118	
335.21-00	Firefighter Supp Compensa	21,429	20,405	25,200	25,200	0	
337.10-01	Flagler Co School Board	299,504	318,292	280,000	300,000	20,000	
337.10-05	City of Flagler Beach	49,980	49,980	50,000	50,000	0	
337.20-02	City of Bunnell	8,171	8,335	8,752	9,015	263	
337.20-03	City of Flag Bch	9,277	9,179	9,639	9,929	290	
337.20-04	City of Palm Coast	11,610	11,842	12,435	12,809	374	
337.20-06	State of Florida	65,241	0	0	0	0	
337.20-07	St of Fl - Fish/Wildlife Cm	7,140	0	0	0	0	
337.40-07	Grant 5310	0	34,426	0	0	0	
337.60-03	City of PC- Utility Assist	11,760	11,241	10,000	10,000	0	
337.70-03	FIND - Vessel Removal	4,234	0	0	0	0	
337.70-06	Flagler Co School Bd	10,000	10,000	10,000	10,000	0	
337.70-07	City of Bunnell	10,000	10,000	10,000	10,000	0	
337.70-10	Library Contributions	281	0	0	0	0	

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General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues (continued)							
341.21-00	Gas Reimb - Outside Agencies	556,728	495,502	500,000	500,000	0	
341.22-01	Outside Agencies	22,885	21,475	15,000	20,000	5,000	
341.52-00	Sheriff Fees	93,874	69,718	0	50,000	50,000	Estimated Fees Based on Actuals
341.52-02	Inmate Fees	85,982	87,313	0	85,000	85,000	Estimated Fees Based on Actuals
341.52-03	Fingerprinting Services	6,691	4,658	0	5,000	5,000	
341.52-04	Traffic Reports - FS 321.23	1,548	7,179	0	1,500	1,500	
341.52-05	Background Checks	3,942	5,319	0	2,000	2,000	
341.91-00	Value Adj Brd Filing	450	830	500	400	(100)	
341.92-00	Staff time/admin chgs	30,000	21,743	501,500	80,000	(421,500)	Adjustments Made Once Projects are Approved
341.95-05	Engineering	0	0	200,000	0	(200,000)	Adjustments Made Once Projects are Approved
341.92-08	Constitutional Officers	2,922	15,355	0	0	0	
341.92-10	Other Gvt - Service Chgs	0	420	0	0	0	
341.92-11	Staff Time - Equip Chgs	56,494	561	0	0	0	
341.92-12	Staff Time - Labor Chgs	74,460	1,020	0	0	0	
341.95-01	Libr - Passport Admin fee	118,000	74,222	117,500	75,000	(42,500)	Conservative Decrease Due to COVID-19
342.10-02	Faulty Equipment Verific	12	0	0	0	0	
342.20-01	Annual Fire Inspection	1,035	360	2,400	1,000	(1,400)	
342.20-02	Fire Personnel Standby	5,183	2,095	3,000	2,000	(1,000)	
342.60-00	Ambulance Fees	128,081	1,838,540	0	0	0	Billing Performed by Contractor
342.60-02	Medicaid Supplmt Payment	18,739	202,302	35,000	90,000	55,000	
342.60-03	Ambulance Fees	2,939,299	2,292,717	1,900,000	2,000,000	100,000	
342.61-00	Helicopter EMS Services	5,729	0	10,000	0	(10,000)	Billing Performed by Contractor
342.61-01	Helicopter Fees	24,217	48,128	0	30,000	30,000	
344.30-01	Bus Fares	154,912	132,828	176,000	160,000	(16,000)	
344.92-12	Staff Time - Labor Chgs	213,883	163,534	0	0	0	
346.90-01	Adult Day Care fees	48,855	18,477	48,855	30,000	(18,855)	
346.90-02	Comm Care - Elderly Copay	8,988	8,846	8,988	8,000	(988)	
346.90-06	Medwaiver Reimb	109,797	43,311	109,796	100,000	(9,796)	
346.90-09	ADI Co-pays	11,788	8,066	11,788	10,000	(1,788)	
347.10-01	Cards	3,316	2,608	3,060	2,460	(600)	
347.10-02	Copies / Print out Fees	16,366	13,005	20,520	9,000	(11,520)	
347.10-03	Processing Fees	2,653	1,396	2,500	3,600	1,100	
347.10-04	Library Convenience Fee	0	412	0	1,080	1,080	
347.29-00	Recreation Fees	37,211	20,463	45,000	45,000	0	
347.29-01	Princess Place Preserve	20,740	18,649	20,000	20,000	0	

(continued on next page)

General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues (continued)							
347.29-02	Bull Creek - RV Camping	85,179	72,553	79,333	79,333	0	
347.29-03	Bull Creek - Boat Slips	869	771	1,000	1,000	0	
347.29-05	Bull Creek - Facility Usage	367	358	700	700	0	
347.29-11	Princess Pl Eco Cottages	22,723	80,625	79,480	79,480	0	
347.90-01	Event Equipment - Non Tx	900	0	0	0	0	
349.06-00	Fire Inspection Review	3,360	2,933	2,500	3,000	500	
351.10-02	CRIM Just Educ / Training	5,272	3,420	0	4,000	4,000	
351.12-00	Fines for Automation	61,757	49,792	55,000	0	(55,000)	Moved to Fund 182
351.20-01	Cir Crt Criminal Judgment	0	15,000	0	0	0	
352.00-00	Library Fines	10,248	4,950	8,500	7,000	(1,500)	
354.11-00	Driver Ed TF (ord 2003-07)	34,346	26,842	0	30,000	30,000	
361.10-00	Interest - MMIA & Investments	614,327	554,279	0	50,000	50,000	Estimated Based on Actuals
361.14-02	Tax Coll Ambulance Intrst	24	4	0	0	0	
361.30-00	Fair Value of Investments	33,161	(62,500)	0	0	0	
362.01-02	Bings Bait Shop Rent	10,157	8,200	9,840	10,320	480	
362.01-04	Bull Creek Restaurant Rnt	12,000	9,000	12,000	12,000	0	
362.01-05	Billboard Rentals	1,500	0	0	0	0	
362.01-06	Hist Courthouse Rental	85,858	64,844	86,458	88,880	2,422	
362.01-07	Graham Swamp Tower Rental	37,729	42,611	39,329	50,659	11,330	Increased Rent
362.01-09	License Agreement - Non Tax	0	400	0	0	0	
362.01-10	Easement Consideration	500	0	0	0	0	
364.41-00	Sale - Fixed Assets	0	1,650,400	0	0	0	
364.41-11	Surplus Sale - Taxable	13,867	4,841	0	0	0	
364.41-12	Surplus Sales - Non Tax	4,149	5,047	0	0	0	
365.10-03	Hunters Ridge	24,040	0	0	0	0	
366.01-00	Contributions in Aid	0	10,000	1,000	1,000	0	
366.01-07	Career Source Flag Vol	26,496	0	0	0	0	
366.03-00	Donations	17,972	14,115	1,000	0	(1,000)	
366.03-01	Meal Sites-Sen Serv Cl	735	378	735	650	(85)	
366.03-02	Transportation - Senior Srv	664	183	664	600	(64)	
366.03-03	Meals on Wheels - C2	4,165	4,473	4,165	3,000	(1,165)	
366.03-05	Comm Servs - Wickline Ctr	3,766	7,647	3,766	4,500	734	
366.03-06	EMS Donations	6,730	3,920	2,500	3,000	500	
366.03-11	Safe Haven	20,000	0	14,781	14,781	0	
366.05-00	Donations - Princess Place	35,872	37,000	32,000	2,000	(30,000)	Conservative Decrease Due to COVID-19
366.12-01	Title 3B Homemaking Donation	265	355	265	250	(15)	

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General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
	Revenues (continued)						
369.01-00	Admin Fee on Fleet / Fuel	38,601	43,993	35,000	40,000	5,000	
369.30-00	Refund - Prior Year Expense	46,081	26,020	0	0	0	
369.43-00	Reimb Labor /Veh / Other	236,601	205,931	207,000	207,000	0	
369.90-00	Miscellaneous	38,055	27,270	0	0	0	
369.90-04	Advertising Income	20,640	24,120	35,000	35,000	0	
369.90-08	Emerg Svcs	560	485	500	0	(500)	
369.90-10	Geographic Info Copies	50	0	0	0	0	
369.90-15	Library Used Book Sales	14,082	2,658	0	0	0	
381.00-00	Interfund Transfer	31,800	0	24,055	0	(24,055)	
384.01-00	Loan Proceeds	1,000,000	0	0	0	0	
386.20-00	Excess Fees Clerk of Crt	271,010	336,634	0	100,000	100,000	Estimated Excess Fees Based on Actuals
386.20-01	Clerk - Workers Comp Adj	76	161	0	0	0	
386.40-10	Law Enforcement	(196,182)	3,158,768	0	0	0	
386.40-20	Jail Department	91,061	250,507	0	0	0	
386.40-40	Bailiff	126,032	165,639	0	50,000	50,000	Estimated Excess Fees Based on Actuals
386.41-02	Technology	93,403	84,966	96,738	128,375	31,637	Estimated Excess Fees Based on Actuals
386.41-03	Reimb for Goods & Servs	0	805	0	0	0	
386.60-00	Transfer From Prop App	121,822	127,683	10,000	50,000	40,000	Estimated Excess Fees Based on Actuals
386.60-01	Prop App - Workers Comp Adj	186	467	0	0	0	
386.60-02	ESRI Contribution	0	0	0	10,000	10,000	
386.70-00	Excess Fees - Tax Collector	1,008,281	1,212,070	700,000	800,000	100,000	Estimated Excess Fees Based on Actuals
386.70-01	Tax Coll - Workers Comp Adj	54	107	0	0	0	
386.71-01	Internet Service	22,200	22,200	22,200	22,452	252	
386.80-00	Excess Fees - Super of Elect	42,979	27,539	0	15,000	15,000	Estimated Excess Fees Based on Actuals
386.80-01	SOE - Workers Comp Adj	13	30	0	0	0	
393.10-02	Accident Damage to Property	34,082	82,758	30,000	0	(30,000)	
399.00-00	Cash Carry Forward	0	0	11,913,994	31,939,167	20,025,173	Overall Revenue Increase/Decrease:
	Total Revenues	81,344,661	91,776,811	98,120,652	123,246,369	25,125,717	25.61%

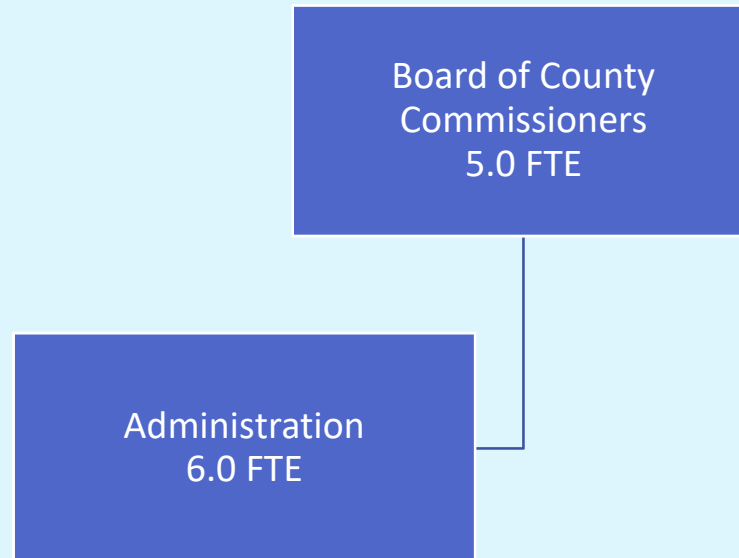
Section 3 - General Fund - BOCC Appropriation Summary

Department	Adopted FY 20-21	Adopted FY 21-22	Budget Variance	Positions FY 20-21	Positions FY 21-22	Department	Adopted FY 20-21	Adopted FY 21-22	Budget Variance	Positions FY 20-21	Positions FY 21-22
County Administration						Library					
Board of County Commissioners	696,576	739,483	6.16%	5.00	5.00	Main Branch	1,263,916	1,332,022	5.39%	15.45	15.45
Administration	616,830	962,034	55.96%	4.00	6.00	Bunnell Branch	125,314	132,750	5.93%	2.00	2.00
	<u>\$ 1,313,406</u>	<u>\$ 1,701,517</u>	<u>29.55%</u>	<u>9.00</u>	<u>11.00</u>		<u>\$ 1,389,230</u>	<u>\$ 1,464,772</u>	<u>5.44%</u>	<u>17.45</u>	<u>17.45</u>
Land Management						General Services					
Land Management	1,625,440	413,850	-74.54%	4.00	4.00	General Services-Administration	616,470	571,686	-7.26%	5.75	5.75
Natural Resource Land	0	1,145,765	100.00%	0.00	0.00	Fleet Management	977,917	1,055,423	7.93%	9.50	9.50
	<u>\$ 1,625,440</u>	<u>\$ 1,559,615</u>	<u>-4.05%</u>	<u>4.00</u>	<u>4.00</u>	Facilities Management	3,669,729	3,773,547	2.83%	25.50	25.50
						Government Services Building	876,467	836,775	-4.53%	0.00	0.00
Economic Development	\$ 160,868	\$ 187,231	16.39%	1.10	1.10	Princess Place Eco Cottages	107,750	109,585	1.70%	0.50	0.50
						Public Transportation	2,444,427	2,197,478	-10.10%	33.35	33.35
County Attorney	\$ 908,486	\$ 824,811	-9.21%	4.00	4.00	Recreation Facilities	2,004,304	2,252,382	12.38%	17.50	17.50
						Vessel Registration	140,491	30,000	-78.65%	0.00	0.00
Human Resources	\$ 498,761	\$ 660,769	32.48%	4.30	5.30	Recreation Services/Carver Center	127,650	130,500	2.23%	0.00	0.00
						Bull Creek	87,599	91,247	4.16%	1.00	1.00
Engineering	\$ 810,634	\$ 939,705	15.92%	7.00	7.00	Princess Place Preserve	275,770	295,785	7.26%	3.50	3.50
							<u>\$ 11,328,574</u>	<u>\$ 11,344,408</u>	<u>0.14%</u>	<u>96.60</u>	<u>96.60</u>
Financial Services						Emergency Services					
Budget	609,813	656,579	7.67%	7.00	7.00	Emergency Management	605,835	674,945	11.41%	5.00	5.00
Purchasing	350,814	423,007	20.58%	5.00	6.00	Emergency Services Other Grants	477,416	2,500	-99.48%	0.00	0.00
	<u>\$ 960,627</u>	<u>\$ 1,079,586</u>	<u>12.38%</u>	<u>12.00</u>	<u>13.00</u>		<u>\$ 1,083,251</u>	<u>\$ 677,445</u>	<u>-37.46%</u>	<u>5.00</u>	<u>5.00</u>
Innovation Technology						Fire/Rescue					
Info and Creative Media	486,103	395,620	-18.61%	4.25	3.30	Fire/Rescue Admin	0	1,385,956	100.00%	0.00	13.00
IT- Public Safety Software	591,127	660,055	11.66%	3.45	3.70	Fire/Rescue & EMS	11,929,274	10,608,499	-11.07%	98.00	87.00
Emergency Comm. 800 MHz	524,195	0	-100.00%	0.00	0.00	Emergency Flight Operations	612,250	690,007	12.70%	2.00	2.00
	<u>\$ 2,939,956</u>	<u>\$ 3,007,475</u>	<u>2.30%</u>	<u>19.05</u>	<u>18.30</u>		<u>\$ 12,541,524</u>	<u>\$ 12,684,462</u>	<u>1.14%</u>	<u>100.00</u>	<u>102.00</u>
Extension Services	\$ 356,475	\$ 345,764	-3.00%	6.00	6.00	Non Departmental					
						Value Adjustment Board	10,350	10,350	0.00%	0.00	0.00
Health & Human Services						Medical Examiner	493,786	538,227	9.00%	0.00	0.00
Health & Human Services Admin	321,770	451,516	40.32%	4.00	5.00	Law Enforcement Education Fund	43,838	51,838	18.25%	0.00	0.00
Human Services	2,621,076	2,686,938	2.51%	4.00	4.00	Interfund Transfers	603,870	12,652,799	1995.29%	0.00	0.00
Senior Services	791,802	848,871	7.21%	4.50	4.00	Pooled Expenditures	3,342,278	2,426,728	-27.39%	0.00	0.00
Adult Day Care	303,072	313,230	3.35%	5.00	5.00	Tax Increment Financing	1,583,429	1,887,448	19.20%	0.00	0.00
Congregate Meals	300,409	372,167	23.89%	1.00	1.50	Reserves (*Includes Anticipated Grants)	12,918,357	24,919,913	92.90%	0.00	0.00
Veterans Services	143,360	145,999	1.84%	2.00	2.00	General Fund Capital Projects	643,358	0	-100.00%	0.00	0.00
	<u>\$ 4,481,489</u>	<u>\$ 4,818,721</u>	<u>7.52%</u>	<u>20.50</u>	<u>21.50</u>	General Liability Insurance	879,096	961,600	9.39%	0.00	0.00
							<u>\$ 20,518,362</u>	<u>\$ 43,448,903</u>	<u>111.76%</u>	<u>0.00</u>	<u>0.00</u>
Total BOCC General Fund							\$ 60,917,083	\$ 84,745,184	39.12%	256.40	259.65

Administrative - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures						
BOCC - Personnel	432,571	438,712	512,339	509,481	(2,858)	
BOCC - Operating	90,027	115,496	184,237	230,002	45,765	
Administration - Personnel	751,163	422,298	587,074	873,813	286,739	
Administration - Operating	33,115	29,219	29,756	88,221	58,465	
Total Expenditures	1,306,876	1,005,725	1,313,406	1,701,517	388,111	Overall Expenditure Increase/Decrease: 29.55%



Fund 001: Dept. 0100		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Expenditures							
511.10-11	Salaries	274,285	277,535	292,430	306,385	13,955	F.S. 145.031
511.10-xx	Employee Benefits	158,286	161,177	219,909	203,096	(16,813)	
	Total Personnel Services	432,571	438,712	512,339	509,481	(2,858)	
511.31-10	Professional Services	50,000	81,000	121,000	117,000	(4,000)	Lobbyists
511.34-10	Other Contracted Services	0	0	50	50	0	
511.40-10	Travel/Conference	13,423	6,089	25,520	25,400	(120)	
511.41-01	Devices and Accessories	400	0	0	1,000	1,000	
511.41-10	Communications Recurring	2,945	3,016	3,120	3,600	480	
511.42-01	Postage Expense	2,821	3,125	3,000	3,000	0	
511.47-10	Printing & Binding	489	202	250	250	0	
511.49-10	Other Current Charges	545	529	1,450	1,450	0	
511.49-13	Service Awards/Recognition	0	0	100	100	0	
511.49-15	Advertising	717	5,977	3,000	3,000	0	
511.51-10	Office Supplies	385	27	500	500	0	
511.51-11	Office Equipment	210	0	150	150	0	
511.52-12	Other Operating Expenses	1,174	484	575	575	0	
511.52-20	Clothing & Wearing Apparel	116	0	0	0	0	
511.52-30	Data Processing Software	480	510	399	399	0	
511.54-10	Publications/Memberships	9,939	9,662	13,583	62,313	48,730	NEFRC Dues Moved from Pooled
511.55-03	Conference/Seminar	6,383	4,875	11,540	11,215	(325)	
	Total Operating Expenditures	90,027	115,496	184,237	230,002	45,765	
Total Expenditures		522,598	554,208	696,576	739,483	42,907	Overall Expenditure Increase/Decrease: 6.16%

Administration

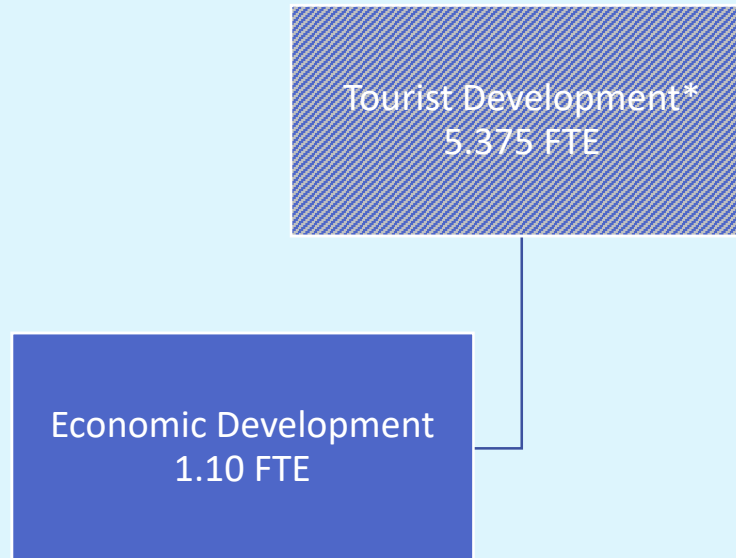
General Fund

Fund 001:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 0200	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
	Expenditures						
512.10-11	Salaries	565,493	313,648	417,896	612,414	194,518	Department Reorganization
512.10-14	Overtime	7,516	2,315	0	0	0	
512.10-xx	Employee Benefits	178,154	106,335	169,178	261,399	92,221	
	Total Personnel Services	751,163	422,298	587,074	873,813	286,739	
512.34-10	Other Contracted Services	164	0	100	100	0	
512.40-10	Travel Expenses	5,190	1,604	3,410	6,590	3,180	FRMA & ICMA
512.41-01	Devices and Accessories	414	1,151	1,000	1,000	0	
512.41-10	Communications Recurring	2,600	2,024	1,200	3,600	2,400	Additional Cellphones
512.42-01	Postage Expense	264	274	800	800	0	
512.44-10	Rentals & Leases	3,602	3,602	3,602	3,602	0	
512.46-30	Maintenance Agreements	1,606	1,679	3,000	3,000	0	
512.47-10	Printing & Binding	735	21	350	380	30	
512.48-10	Promotional Activities	376	0	0	0	0	
512.49-10	Other Current Charges	83	144	200	200	0	
512.49-13	Service Awards/Recognition	0	75	0	0	0	
512.49-15	Advertising	6	0	250	250	0	
512.51-10	Office Supplies	1,010	966	1,200	650	(550)	
512.51-11	Office Equipment	1,022	1,152	200	750	550	
512.52-10	Gas Oil & Lubricants	69	0	250	250	0	
512.52-12	Other Operating Expenses	1,226	795	500	50,500	50,000	Employee Recognition & Community Engagement
512.52-20	Clothing & Wearing Apparel	0	54	250	250	0	
512.52-30	Data Processing Software	2,886	0	0	0	0	
512.54-10	Publications/Memberships	9,096	14,298	11,569	13,194	1,625	ICMA
512.55-01	Training/Educational Cost	209	495	0	0	0	
512.55-03	Conference/Seminar Registration	2,557	885	1,875	3,105	1,230	ICMA
	Total Operating Expenditures	33,115	29,219	29,756	88,221	58,465	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	784,278	451,517	616,830	962,034	345,204	55.96%

Economic Development - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Expenditures						
Personnel	311,805	185,816	107,618	132,710	25,092	
Operating	193,519	86,462	53,250	54,521	1,271	
Grants & Aids	3,000	0	0	0	0	
Total Expenditures	508,324	272,278	160,868	187,231	26,363	Overall Expenditure Increase/Decrease: 16.39%



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

Primary Functions

- ❖ Position Flagler County to be a competitive location of choice to live, learn, play, and work.
- ❖ Offer 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.
- ❖ Adopt and implement clear, concise, consistent, and predictable rules, regulations and processes regarding economic incentives.
- ❖ Provide superior services to retain existing and entice new businesses and residents to Flagler County.
- ❖ Collaborate with the Growth Management Division to ensure variety of housing stock.
- ❖ Foster strategic relationships with schools to promote “learn” component of economic development.

Goals FY 2021-22

- Author data and analysis for the Economic Development Element of the Comprehensive Plan.
- Determine feasibility of incentive programs moving forward.
- Continue to form working relationships with external strategic partners including, but not limited to, International Economic Development Council, Enterprise Florida, Florida Economic Development Council, JaxUSA, Foreign Trade Zone #64, new 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.

Strategic Objectives

- ✓ Develop new economic development plan with the understanding of current economic realities based upon historical baseline presented to County Commissioners in April 2021.
- ✓ Increase individual wealth of citizenry through providing value-added job opportunities. Value-added jobs should be at least 10% higher than average wage offerings in the County.
- ✓ Stabilize tax-base through diversification of industry sectors.
- ✓ Work strategically with internal and external organizations to maximize efforts.

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Evaluation of Incentive Programs	#	N/A	N/A	2	2
2. Prospect Requests for Information	#	N/A	N/A	30	40
3. Internal Requests for Information	#	N/A	N/A	12	12
4. Economic Development Plan	#	N/A	N/A	1	1
5. Micro Economic Development Web Site	#	N/A	N/A	2	1
6. Author Data & Analysis for the Economic Development Element if the Comprehensive Plan	#	N/A	N/A	N/A	1
7. Work in Tandem with Growth Management of Attainable Housing Plan	#	N/A	N/A	N/A	1

Major Initiatives / Highlights

A basic principle: It is not government’s responsibility to create the jobs, but rather governmnt can and should create the proper conditions for job creation.

- Uploaded more than 100 individual property listings into two separate web-sites (GIS WebTech & GIS Planning) in order to present appropriate options to prospective companies wanting to relocate/expand operations in Flagler County. GIS WebTech is utilized by Enterprise Florida and JaxUSA for recruitment purposes, whereas GIS Planning is used by the economic development team at Florida Power & Light. Each program has its individual strengths with site and demographic data. Both are featured on economic development page on county website and are updated weekly with new listings.
- Conducted extensive research on the economic drivers combined with historical analysis of Flagler County. Presented findings to County Commissioners. Results will serve as the basis for data/analysis component necessary for Economic Development Element for Comprehensive Plan.
- Entered into confidentiality agreements with State of Florida Department of Economic Opportunity to obtain statistical information in order to gauge business conditions and growth in County. Data used in developing plans by Economic Development, Emergency Operations, and Growth Management.

Economic Development

General Fund

Fund 001: Dept. 0205	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures							
559.10-12	Salaries	224,067	136,350	79,792	100,189	20,397	
559.10-xx	Employee Benefits	87,738	49,466	27,826	32,521	4,695	
Total Personnel Services		311,805	185,816	107,618	132,710	25,092	
559.31-10	Professional Services	12,495	12,000	5,000	0	(5,000)	
559.34-10	Other Contracted Services	68,670	6,000	6,200	7,500	1,300	Approved DU's - Collateral Dev/Graphic Design
559.40-10	Travel	10,226	768	0	0	0	
559.41-10	Communications/Accessories	1,738	1,077	0	0	0	
559.42-01	Postage	536	949	0	250	250	
559.45-20	Vehicle Insurance	242	244	0	0	0	
559.46-20	Vehicle Repair & Maintenance	231	222	0	0	0	
559.46-30	Maintenance Agreements	574	344	1,000	500	(500)	
559.46-40	Small Tools & Equipment	0	0	100	100	0	
559.47-10	Printing & Binding	754	1,785	750	5,000	4,250	Prospect Mailers
559.48-10	Promotional Activities	27,203	10,891	2,000	2,000	0	
559.49-10	Other Current Chgs/Oblig	1,205	0	0	0	0	
559.49-15	Advertising	985	0	50	2,000	1,950	
559.51-10	Office Supplies	843	331	200	400	200	
559.51-11	Office Equipment	622	177	0	0	0	
559.52-10	Gas, Oil & Lubricants	655	185	0	0	0	
559.52-12	Other Operating Expenses	3,781	3,126	0	500	500	
559.52-30	Data Processing Software	14,779	22,814	14,220	10,000	(4,220)	
559.54-10	Publications/Memberships	26,679	24,681	23,730	26,271	2,541	
559.55-01	Training/Education	1,000	19	0	0	0	
559.55-03	Conference/ Seminar Regist	20,301	849	0	0	0	
Total Operating Expenditures		193,519	86,462	53,250	54,521	1,271	
559.82-40	Future Aid to Organizations	3,000	0	0	0	0	
Total Grants & Aids Expenditures		3,000	0	0	0	0	
Total Expenditures		508,324	272,278	160,868	187,231	26,363	Overall Expenditure Increase/Decrease: 16.39%

Land Management - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures						
Land Management - Personnel	255,953	270,586	303,223	314,879	11,656	
Land Management - Operating	173,144	83,476	1,036,569	80,498	(956,071)	
Land Management - Capital	0	21,215	285,648	0	(285,648)	
Land Management - Grants & Aids	0	0	0	18,473	18,473	
Natural Resource Land - Operating	0	0	0	926,945	880,622	
Natural Resource Land - Capital	0	0	0	218,820	218,820	
Total Expenditures	429,097	375,277	1,625,440	1,559,615	(112,148)	Overall Expenditure Increase/Decrease: -6.90%

Land Management
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Land Management

General Fund

Fund 001: Dept. 0206		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
515.10-12	Regular Salaries	185,470	199,177	217,528	225,785	8,257	
515.10-14	Overtime	1,280	309	2,000	2,000	0	
515.10-xx	Employee Benefits	69,203	71,100	83,695	87,094	3,399	
Total Personnel Services		255,953	270,586	303,223	314,879	11,656	
515.31-10	Professional Services	42,358	24,361	900,786	10,000	(890,786)	Unplanned Survey & Appraisal Work
515.34-10	Other Contracted Services	68,798	26,797	25,000	30,000	5,000	Derelict Vessels & General Tree Work
515.34-20	Governmental Service	4,376	5,239	27,040	8,375	(18,665)	Approved Decision Unit - FDOT Fuel Monitoring
515.40-10	Travel Expenses	2,207	843	2,800	1,250	(1,550)	
515.41-10	Communications/Devices	2,615	3,418	2,544	2,760	216	Radio User Fees
515.42-01	Postage	89	9	50	50	0	
515.44-10	Rentals & Leases	15,429	5,952	17,403	2,503	(14,900)	Radio Rental Fees
515.45-20	Vehicle Insurance	485	733	1,225	1,225	0	
515.46-10	Building/ Equipment Repairs	1,503	1,924	1,000	1,000	0	
515.46-20	Vehicle Repair	4,579	3,119	2,000	10,000	8,000	Repairs for Vehicles, Heavy Equip. & UTVs
515.46-40	Small Tools & Equipment	5,356	4,810	3,000	3,000	0	
515.49-10	Other Current Chrgs/ Oblig	259	90	0	0	0	
515.49-15	Advertising	174	0	0	0	0	
515.51-10	Office Supplies/Printing Binding	0	32	50	0	(50)	
515.51-11	Office Equipment	1,716	0	0	0	0	
515.52-10	Gas, Oil & Lubricants	4,052	2,642	2,000	3,000	1,000	
515.52-12	Other Operating Expenses	17,486	1,611	0	250	250	Bottled Water
515.52-20	Clothing & Wearing Apparel	245	603	1,500	1,500	0	
515.54-10	Publications/Memberships	7	238	100	100	0	Herbicide License Renewal
515.55-01	Training/ Education	40	675	1,500	0	(1,500)	
515.55-03	Conference/Seminar	1,370	380	1,500	485	(1,015)	
515.34-24	Tortoise Relocation	0	0	47,071	0	(47,071)	
519.34-90	Taxes & Assessments	0	0	0	5,000	5,000	Assessments for County Owned Properties
Total Operating Expenditures		173,144	83,476	1,036,569	80,498	(956,071)	
515.63-10	Improvements Other Than Bldg	0	0	218,820	0	(218,820)	
515.64-10	Equipment	0	21,215	66,828	0	(66,828)	
Total Capital Expenditures		0	21,215	285,648	0	(285,648)	
522.81-15	Aid to other govt - DOF	0	0	0	18,473	18,473	DOF Fire Control Assessment
Total Grants & Aids Expenditures		0	0	0	18,473	18,473	
Total Expenditures		429,097	375,277	1,625,440	413,850	(1,211,590)	Overall Expenditure Increase/Decrease: -74.54%

Natural Resource Land

General Fund

Fund 001: Dept. 0208	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
515.31-10	Professional Services						
	Bulow (Project #875553)	0	0	0	70,919	70,919	Future Use
	Graham Swamp (Project #202553)	0	0	0	119,987	119,987	Future Use
	Haw Creek (Project #220553)	0	0	0	50,303	50,303	Future Use
	Hunters Ridge (Project #780091)	0	0	0	496,246	496,246	Future Use
	Malacompra (Project #280553)	0	0	0	68,493	68,493	Future Use
	Princess Place (Project #31053L)	0	0	0	22,634	22,634	Future Use
515.34-10	Other Contracted Services						
	Malacompra (Project #280553)	0	0	0	25,000	25,000	Security
515.34-20	Governmental Service						
	Bulow (Project #875553)	0	0	0	1,760	1,760	Fire Lines
	Haw Creek (Project #220553)	0	0	0	1,760	1,760	Fire Lines
	Hunters Ridge (Project #780091)	0	0	0	20,000	20,000	Fire Lines
	Malacompra (Project #280553)	0	0	0	1,760	1,760	Fire Lines
	Princess Place (Project #31053L)	0	0	0	1,760	1,760	Fire Lines
537.34-24	Tortoise Relocation						
	Tortoise Relocation (Project #000553)	0	0	0	1,500	1,500	Financial Assurance
	Tortoise Relocation (Project #000553)	0	0	0	44,823	44,823	Future Use
	Total Operating Expenditures	0	0	0	926,945	880,622	
515.63-10	Improvements Other Than Bldg						
	Hunters Ridge (Project #780091)	0	0	0	55,070	55,070	Financial Assurance
	Hunters Ridge (Project #780091)	0	0	0	163,750	163,750	Perpetual Management
	Total Capital Expenditures	0	0	0	218,820	218,820	
Total Expenditures		0	0	0	1,145,765	1,099,442	Overall Expenditure Increase/Decrease: 100.00%

Project Totals Summary

Bulow (Project #875553)	72,679
Graham Swamp (Project #202553)	119,987
Haw Creek (Project #220553)	52,063
Hunters Ridge (Project #780091)	735,066
Malacompra (Project #280553)	95,253
Princess Place (Project #31053L)	24,394
Tortoise Relocation (Project #000553)	46,323
Total	1,145,765

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

Project Descriptions

Tortoise Relocation - Project #000553:

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 #875553:**

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 #202553:

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 #31053L:**

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.

(continued on next page)

Project Descriptions

Haw Creek Management of Natural Resources - Project #220553:

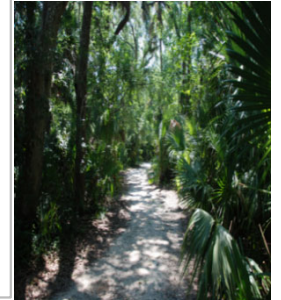
By assessing timber resources, planning timber management activities and implementing properly-timed timber harvests, Flagler County Land Management is able to balance the revenue potential of many of our public "timber lands" with the maintenance of intact, healthy forest systems. Healthy forests maintain 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 #780091:

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.

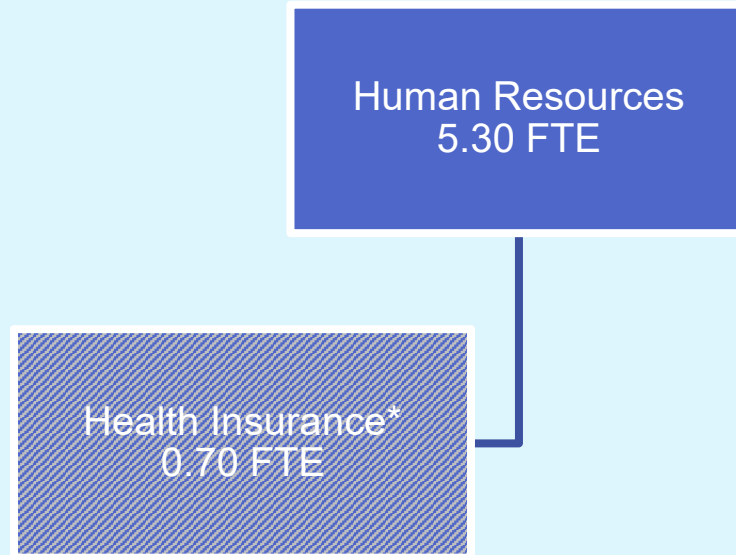
**Malacompra Easement - Project #280553:**

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.

Human Resources - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures						
Personnel	247,218	236,954	382,584	478,482	95,898	
Operating	56,683	117,752	116,177	182,287	66,110	
Total Expenditures	303,901	354,706	498,761	660,769	162,008	Overall Expenditure Increase/Decrease: 32.48%



*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 350 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 2021-22

- Continue to recommend changes to the Policy & Procedures sections to ensure compliance with the ever-changing labor and employment laws.
- Improve the employment application process by vetting applications in Human Resources.
- Continue to make progress in reducing employee turnover by remaining competitive in the market and implementing cultural change.
- Continue to minimize worker's compensation claims.
- Reduce the County's Insurance premiums.
- Promote activities that increase morale such as Halloween Costume Contests, Thanksgiving Food Drive, and Holiday Door Decorating Contest.
- Establish a program that recognizes and rewards employees.

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.

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Workers Compensation Claims	#	31	25	37	20
2. Leadership Academy Graduates	#	0	16	18	20
3. Safety/Supervisor Training/Employee	#	25	57	357	100
4. Turnover Ratio	%	15%	22%	12%	14%
5. Health Risk Assessments	#	576	469	600	600

Major Initiatives / Highlights

- Facilitated and implemented pay study to assist with retention.
- Reduced insurance costs and worker’s compensation claims.
- NEOGOV implemented and fully functional. Staff trained to vet all applicants.
- Established a comprehensive, innovative Leadership Academy curriculum to develop Directors, Managers and Supervisors into highly effective leaders within our organization. The Leadership Academy is continuous throughout the year.
- Trained supervisors in ADA, Harassment Prevention, Discrimination in the Workplace and FMLA.

Human Resources

General Fund

Fund 001: Dept. 0210		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
513.10-12	Regular Salaries	184,438	173,398	269,943	325,198	55,255	Approved Decision Unit - HR Manager FTE
513.10-14	Overtime	1,102	564	0	0	0	
513.10-xx	Employee Benefits	61,678	62,992	112,641	153,284	40,643	Includes Expense Previously in Pooled
Total Personnel Services		247,218	236,954	382,584	478,482	95,898	
513.31-10	Professional Services	45,930	40,833	30,000	33,125	3,125	Contract increase
513.34-10	Other Contracted Services	4,123	44,487	5,200	7,200	2,000	Increased Fingerprinting
513.40-10	Travel Expenses	887	1,414	2,700	3,400	700	
513.41-01	Devices and Accessories	(70)	0	0	0	0	
513.41-11	Communications Recurring	353	1,099	0	0	0	
513.42-01	Postage	58	227	275	275	0	
513.45-20	Vehicle Insurance	0	0	244	250	6	
513.46-20	Vehicle Repair	0	55	0	0	0	
513.46-30	Maintenance Agreements	134	816	1,550	2,000	450	
513.47-10	Printing & Binding	53	0	225	275	50	
513.49-10	Other Current Chrgs/Oblig	175	0	0	0	0	
513.49-12	Educational Reimbursement	0	0	0	30,000	30,000	Previously in Pooled
513.49-13	Service Awards/Recognition	1,505	168	3,000	3,000	0	
513.49-15	Advertising	215	14	500	1,500	1,000	Posting Vacancies with Outside Sources
513.51-10	Office Supplies	527	798	950	950	0	
513.51-11	Office Equipment	63	743	0	4,175	4,175	Approved Decision Unit - New FTE Equipment
513.52-10	Gas, Oil, & Lubricants	0	0	1,820	1,820	0	
513.52-12	Other Operating Expenses	410	174	4,915	760	(4,155)	
513.52-30	Data Processing Software	0	9,923	10,420	13,441	3,021	Ping Board
513.54-10	Publications/Memberships	1,696	2,663	2,598	2,836	238	
513.55-01	Training/Educational Cost	0	13,715	50,500	75,500	25,000	Approved Decision Unit - Leadership Instructors
513.55-03	Conference Seminar Registration	624	623	1,280	1,780	500	
Total Operating Expenditures		56,683	117,752	116,177	182,287	66,110	
Total Expenditures		303,901	354,706	498,761	660,769	162,008	Overall Expenditure Increase/Decrease: 32.48%

County Attorney - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures						
Personnel	479,287	492,228	773,636	691,461	(82,175)	
Operating	122,077	127,526	134,850	133,350	(1,500)	
Total Expenditures	601,364	619,754	908,486	824,811	(83,675)	Overall Expend. Increase/Decrease: -9.21%

County Attorney
4.0 FTE

County Attorney

General Fund

Fund 001: Dept. 0700	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
	Expenditures						
514.10-12	Regular Salaries	356,240	351,649	553,707	502,136	(51,571)	Deputy County Attorney being funded for 1/2 year
514.10-14	Overtime	3,863	17,747	11,606	1,000	(10,606)	Overtime Decision Unit for FY 21
514.10-xx	Employee Benefits	119,184	122,832	208,323	188,325	(19,998)	
	Total Personnel Services	479,287	492,228	773,636	691,461	(82,175)	
514.31-10	Professional Services	107,484	113,887	100,000	100,000	0	
514.33-10	Court Reporting Services	0	773	1,000	2,000	1,000	
514.34-10	Other Contracted Services	5,064	3,374	12,000	12,000	0	
514.40-10	Travel	1,507	1,131	5,000	2,500	(2,500)	
514.41-01	Devices and Accessories	37	365	200	200	0	
514.41-10	Communications Recurring	1,013	1,013	2,000	2,000	0	
514.42-01	Postage Expense	66	86	250	250	0	
514.44-10	Rentals & Leases	5	0	0	0	0	
514.45-60	Other Insurance & Bonds	0	150	0	0	0	
514.46-30	Maintenance Agreements	344	591	400	800	400	
514.47-10	Printing & Binding	12	0	0	0	0	
514.49-15	Advertising	370	0	300	300	0	
514.49-17	Settlement	0	792	1,000	1,000	0	
514.51-10	Office Supplies	457	0	500	500	0	
514.51-11	Office Equipment	335	0	1,000	1,000	0	
514.52-12	Other Operating Expenses	46	0	500	500	0	
514.52-30	Data Processing Software	0	0	200	200	0	
514.54-10	Publications/Memberships	4,596	4,684	8,800	9,100	300	
514.55-01	Training/Educational Costs	600	680	500	500	0	
514.55-03	Conference/Seminar Regist.	141	0	1,200	500	(700)	
	Total Operating Expenditures	122,077	127,526	134,850	133,350	(1,500)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		601,364	619,754	908,486	824,811	(83,675)	-9.21%

Engineering - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures						
Personnel	677,185	652,679	771,197	866,748	95,551	
Operating	28,810	24,298	39,437	45,337	5,900	
Capital	0	0	0	27,620	27,620	
Total Expenditures	705,995	676,977	810,634	939,705	129,071	Overall Expenditure Increase/Decrease: 15.92%

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 2021-22

- 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 Objectives

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

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Total amount of grants awarded for all projects*	\$	\$27,462,502	\$6,123,000	\$18,085,174	\$7,873,124
2. Total amount of grants awarded for resurfacing/paving/stabilizing*	\$	\$14,586,502	N/A	\$250,000	\$5,219,959
3. Number of projects with grant funding*	#	10	1	3	6
4. Number of construction projects completed with grant funding**	#	4	6	8	3

* Annual data based on contract execution date

** Annual data based on final reimbursement submittal date.

Fiscal Year 18-19 and 19-20 includes Dune Restoration Projects

Major Initiatives / Highlights

- **Coastal Storm Risk Management Project (ACOE) – Ongoing** - 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 reconstruction of the eroded dune to approximately 19 feet in height and includes 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.
- **State Road A1A Dune Restoration from South 28th Street to South of Osprey Drive (FDOT) – Ongoing** - The intent of the Project is to construct a 10-foot dune and beach profile extension along approximately 2.6 miles of shoreline adjacent to SR A1A in the City of Flagler Beach from near 20th St North to 7th Street South to Gamble Rogers Recreation Area and from Gamble Rogers Recreation Area to the Volusia County Line. Project construction is located immediately adjacent to and coterminous with the east right-of-way line of SR A1A.
- **Hurricane Dorian – Engineered County Beach Dune Repair – Upcoming** - FEMA and FDEM recently approved obligation of funds to participate 75% and 12.5% respectively with local participation of 12.5%. The project includes furnishing and installation of engineered dune sand and dune plants along 31,325 ft of shoreline. The restoration will take place between FDEP monument marker R-3 to R-65. Approximately 6 miles of the 11.4 miles Emergency Dune Project is eligible. Project does not include Washington Oaks State Park, Hammock Dunes HOA, Ocean Hammock HOA or Hammock Beach LLC.

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Major Initiatives / Highlights (continued)

- **Marineland Acres Road Improvements – 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 and pavement markings, as applicable.
- **Graham Swamp Pedestrian Trail – Ongoing** - 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.
- **Emergency Dune Restoration – Project Completed** - The primary focus of emergency restoration activities includes placement of varying amounts of sand and added vegetation to restore the lost dune system. The project limits extended from the north end of River to Sea Park through to the north end of Flagler Beach, a total of approximately 11.4 miles. This project commenced in January 2019 and was completed February 2019. The placement of sand was performed by the Road & Bridge Department with combined forces of other supporting agencies.
- **Bay Drive Park – Project Completed** - Constructed improvements include a 7 acre stormwater which serves as both a park amenity as well as the heart of an overall stormwater improvement project to help alleviate drainage and flooding problems in the Marineland Acres residential area. Other constructed improvements include the installation of stormwater pipes, box culvert and stormwater structures, water & sewer improvements, entry drive and parking area, sidewalk along Bay Drive connecting the park site to the sidewalk along SR A1A, construction of a two story building which includes restroom facilities, water fountain and showers on the first level and an observation deck on the upper level. A beach dune walkover boardwalk was constructed to provide access to the beach as well as provide ADA access to the upper deck. An observation deck was constructed to overlook the pond. Additional recreational elements constructed include a Bocce Ball court and Horseshoe pit.

Engineering

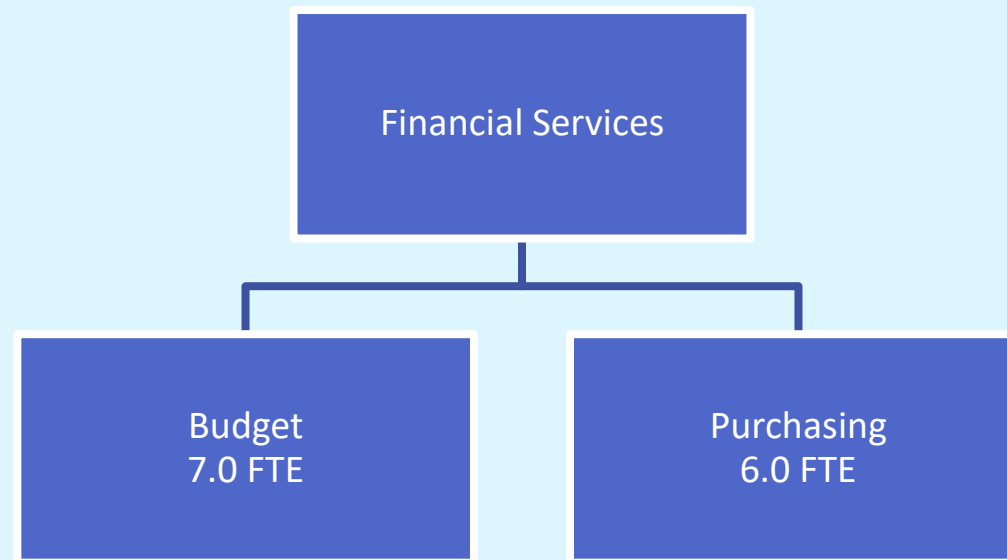
General Fund

Fund 001: Dept. 0800		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments				
Expenditures											
541.10-12	Regular Salaries	513,184	495,852	568,241	637,563	69,322					
541.10-13	Other Salaries & Wages	0	0	0	5,200	5,200					
541.10-14	Overtime	4,600	1,406	0	0	0					
541.10-xx	Employee Benefits	159,401	155,421	202,956	223,985	21,029					
Total Personnel Services		677,185	652,679	771,197	866,748	95,551					
541.31-10	Professional Services	9,254	900	0	0	0					
541.34-10	Other Contracted Services	0	350	0	0	0					
541.34-20	Governmental Services	0	0	2,536	2,536	0					
541.40-10	Travel Expenses	1,518	0	3,000	3,000	0					
541.41-01	Devices and Accessories	0	223	0	0	0					
541.41-10	Communications	557	519	1,300	1,300	0					
541.42-01	Postage Expense	33	5,495	700	700	0					
541.44-10	Rentals & Leases	0	0	0	1,335	1,335	Copier Lease				
541.45-20	Vehicle Insurance	969	978	992	1,037	45					
541.45-60	Other Insurance & Bonds	0	108	0	0	0					
541.46-10	Building/Equipment Repairs	0	0	400	400	0					
541.46-20	Vehicle Repair	2,449	290	700	700	0					
541.46-30	Maintenance Agreements	1,607	2,035	4,717	4,717	0					
541.46-40	Small Tools & Equipment	0	0	400	400	0					
541.47-10	Printing & Binding	60	0	200	200	0					
541.49-10	Other Current Charges	100	0	1,000	1,000	0					
541.49-15	Advertising	1,170	5,284	1,400	1,400	0					
541.51-10	Office Supplies	1,176	2,223	2,500	2,500	0					
541.51-11	Office Equipment	1,915	124	1,600	6,120	4,520	Equipment for New Position				
541.52-10	Gas, Oil & Lubricants	1,672	732	3,000	3,000	0					
541.52-12	Other Operating Expenses	341	383	200	200	0					
541.52-20	Clothing & Wearing Apparel	0	0	100	100	0					
541.52-30	Data Processing Software	2,291	2,150	2,777	2,777	0					
541.54-10	Publications/Memberships	1,777	1,854	3,415	3,415	0					
541.55-01	Employee Education/Training	1,071	275	6,500	6,500	0					
541.55-03	Conference/Seminar Regist	850	375	2,000	2,000	0					
Total Operating Expenditures		28,810	24,298	39,437	45,337	5,900					
541.64-10	Equipment	0	0	0	27,620	27,620	Ref #948 - Rolling Stock Replacement F-150				
Total Capital Expenditures		0	0	0	27,620	27,620					
Total Expenditures						705,995	676,977	810,634	939,705	129,071	15.92%
Overall Expenditure Increase/Decrease:											

Financial Services - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Expenditures						
Budget - Personnel	380,780	417,436	582,828	629,594	46,766	
Budget - Operating	19,349	11,568	26,985	26,985	0	
Purchasing - Personnel	247,587	257,379	332,719	384,344	51,625	
Purchasing - Operating	2,248	19,894	18,095	27,663	9,568	
Purchasing - Capital	0	0	0	11,000	11,000	
Total Expenditures	649,964	706,277	960,627	1,079,586	118,959	Overall Expenditure Increase/Decrease: 12.38%



Description

The Budget Office 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 Budget Office 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 2021-22

- 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 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

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Budget Transfers Processed	#	114	131	120	102
2. Number of consecutive years earning the GFOA Distinguished Budget Award	#	11	12	13	14
3. Adjusting Journal Entries Submitted	#	55	151	45	40
4. Unanticipated Revenue Resolutions	#	19	20	25	22
5. Adopted County-Wide Budget	\$	\$226,956,260	\$231,013,508	\$196,653,624	\$219,865,069

Major Initiatives / Highlights

- Submitted over \$20 Million of CARES Act eligible expenditures through the State of Florida’s Portal
- In coordination with the other departments, Fund Balance is expected to be sufficient enough to avoid taking a Tax Anticipation Note (TAN) for 2 straight years
- Updated and implemented Financial Management, Budget Management, and Capital Improvement Program (CIP) Policies

Financial Services - Budget

General Fund

Fund 001:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 0201	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
	Expenditures						
513.10-12	Regular Salaries	264,786	301,899	414,247	448,718	34,471	
513.10-14	Overtime	6,793	793	0	0	0	
513.10-xx	Employee Benefits	109,201	114,744	168,581	180,876	12,295	
	Total Personnel Services	380,780	417,436	582,828	629,594	46,766	
513.34-10	Other Contracted Services	45	2	50	25	(25)	
513.40-10	Travel	7,179	191	10,045	9,682	(363)	FGFOA Conferences
513.41-01	Devices and Accessories	0	32	0	0	0	
513.41-10	Communications Recurring	611	439	600	600	0	
513.42-01	Postage Expense	25	14	50	40	(10)	
513.44-10	Rentals & Leases	51	0	0	0	0	
513.46-30	Maintenance Agreements	1,103	1,142	1,800	1,800	0	Copier
513.47-10	Printing & Binding	105	38	50	50	0	
513.49-10	Other Current Charges & Oblig	550	765	700	665	(35)	
513.49-15	Advertising	3,662	3,633	4,700	4,700	0	Public Hearing, Carryforward, & Mid-year Notices
513.51-10	Office Supplies	801	989	2,000	1,333	(667)	
513.51-11	Office Equipment	364	1,227	1,000	1,100	100	
513.52-12	Other Operating Expenses	9	12	0	0	0	
513.54-10	Publications/Memberships	862	509	1,290	1,290	0	FGFOA & GFOA
513.55-01	Training/Educational Cost	220	1,345	900	1,900	1,000	
513.55-03	Conference/Seminar Regist	3,762	1,230	3,800	3,800	0	
	Total Operating Expenditures	19,349	11,568	26,985	26,985	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		400,129	429,004	609,813	656,579	46,766	7.67%

Description

The Purchasing Division 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. Purchasing 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 2021-22

- 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 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 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Formal Solicitations (Note: Formal threshold increased from \$25k to \$50k on 10/01/2019)	#	32	25	40	40
2. Number of Purchase Orders Processed by Department	#	969	854	820	820
3. Number of P-Card Transitions Overseen as Administrators	#	9769	8932	9500	9500
4. Turnaround Time from Requisition Entry to Purchase Order Execution	Days	14	14	3	3
5. Turnaround Time from P-Card Purchase to End User Sign Off	Days	35	37	14	10

Major Initiatives / Highlights

- Successfully facilitated all procurement and contracting requirements related to the construction of the Flagler County Sheriff Administrative Headquarters and District 3 Facility.
- Contracted with multiple vendors under 2CFR Compliance for use during emergency declaration.
- Maintained a fully functional Central Stores Warehouse while securing PPE for first responders and staff during COVID-19 Pandemic.
- Disposed of the former Sheriff Operations Center parcel via open auction and fair competition.

Financial Services - Purchasing

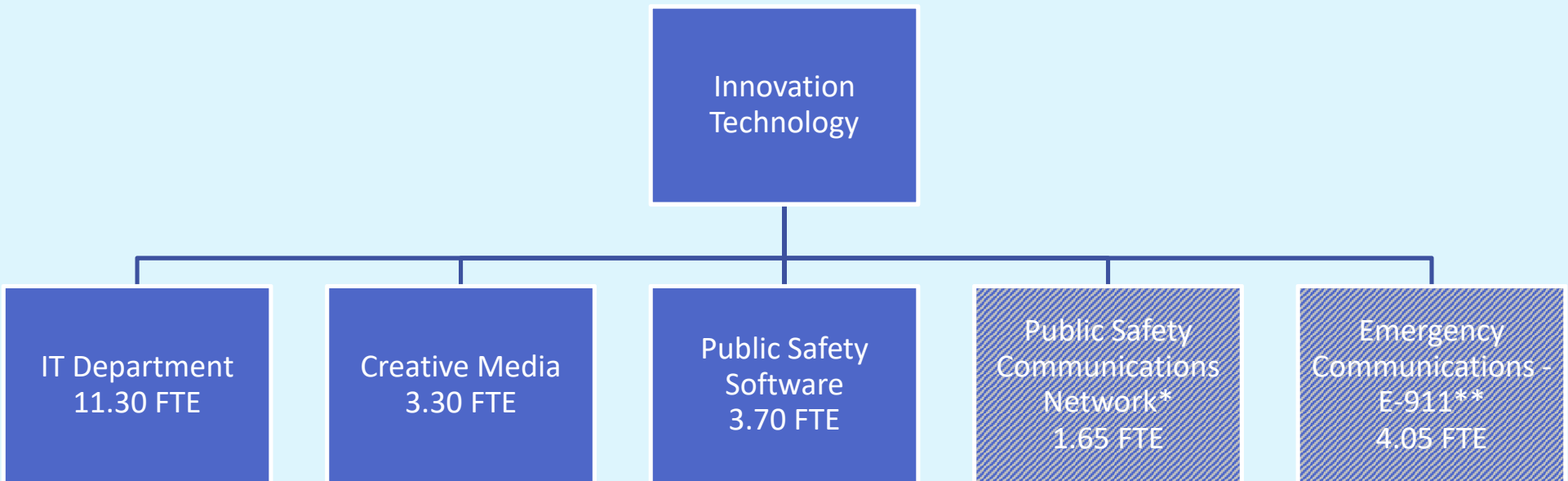
General Fund

Fund 001: Dept. 0202		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments				
Expenditures											
513.10-12	Regular Salaries	177,686	192,482	242,378	270,359	27,981	Approved Decision Unit of Additional FTE				
513.10-14	Overtime	1,642	1,743	500	500	0					
513.10-xx	Employee Benefits	68,259	63,154	89,841	113,485	23,644					
Total Personnel Services		247,587	257,379	332,719	384,344	51,625					
513.40-10	Travel Expenses	3,231	1,826	2,700	2,700	0					
513.41-10	Communications	195	377	360	360	0					
513.42-01	Postage Expense	123	138	50	50	0					
513.44-10	Rentals and Leases	3,018	3,839	2,930	3,160	230					
513.45-20	Vehicle Insurance	242	0	250	250	0					
513.46-10	Building/Equipmt Repairs	0	1,486	0	0	0					
513.46-20	Vehicle Repair	1	98	200	200	0					
513.46-30	Maintenance Agreements	285	193	550	3,100	2,550	FM Live Cloud System Annual Maintenance				
513.46-40	Small Tools & Equipmt	0	478	0	0	0					
513.47-10	Printing and Binding	116	69	50	50	0					
513.49-10	Other Current Charges & Oblig	388	0	0	0	0					
513.49-15	Advertising	157	180	500	500	0					
513.51-10	Office Supplies	407	1,214	500	760	260	Supplies for Additional FTE				
513.51-11	Office Equipment	65	1,641	1,000	1,000	0					
513.52-10	Gas, Oil & Lubricants	0	255	100	100	0					
513.52-12	Other Operating Expenses	(12,938)	(2,265)	0	0	0					
513.52-30	Data Processing Software	1,000	3,000	3,000	9,528	6,528	FM Live Cloud Hosting & Licensing				
513.54-10	Publications/Memberships	2,389	1,544	1,145	1,145	0					
513.55-01	Training/Educational Cost	1,530	4,854	4,160	4,160	0					
513.55-03	Conference/Seminar Regist	2,039	967	600	600	0					
Total Operating Expenditures		2,248	19,894	18,095	27,663	9,568					
513.64-10	Equipment	0	0	0	11,000	11,000	Approved Decision Unit of Warehouse Fan				
Total Capital Expenditures		0	0	0	11,000	11,000					
Total Expenditures						249,835	277,273	350,814	423,007	72,193	Overall Expenditure Increase/Decrease: 20.58%

Innovation Technology - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Expenditures						
IT Department - Personnel	811,207	766,424	851,629	925,525	73,896	
IT Department - Operating	1,192,064	1,072,657	893,597	1,026,275	132,678	
IT Department - Capital	103,015	226,324	117,500	0	(117,500)	
Creative Media - Personnel	0	3,277	344,603	298,570	(46,033)	
Creative Media - Operating	0	0	141,500	97,050	(44,450)	
Public Safety Software - Personnel	0	1,582	258,469	294,833	36,364	
Public Safety Software - Operating	286,534	268,710	332,658	365,222	32,564	
800 MHz - Operating	442,356	265,748	110,573	0	(110,573)	
800 MHz - Debt Service	831,458	831,810	413,622	0	(413,622)	
Total Expenditures	2,392,820	2,338,974	2,939,956	3,007,475	67,519	Overall Expend. Increase/Decrease: 2.30%



*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’, Flagler County Sheriff’s Office’s and the City of Flagler Beach’s central information technology infrastructure and provides numerous services and applications for use in administrative and business activities. As part of the continual forward-thinking, that is necessary to maintain and improve enterprise IT services within the budgetary framework of the County, IT adheres to a 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. IT’s solutions enable Flagler County to meet its regulatory compliance, institutional policy, emergency management, 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 (Bright House 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.

Innovation Technology also houses the Communications Division. This team provides public information internally and externally, through social media, and other media sources.



Primary Functions

- ❖ Provide computer hardware, software and audio/visual support, including virtual and physical server infrastructure
- ❖ Maintain, secure and ensure the integrity of Flagler County’s data, telecommunications and audio/visual networks, including Flagler County Board of County Commissioners, Flagler County Sheriff’s Office, and the City of Flagler Beach
- ❖ 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 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 equipment
- ❖ Produce a variety of audio/visual and digital media programming for the County’s government channel and streaming media sources
- ❖ Provide communications for the County, including public information during emergencies

Goals FY 2021-22

- Provide timely systems management while strategically focusing efforts to upgrade existing software and hardware
- Implement a large number of projects, including Tyler Munis, Tyler Energov, Credit Card Processing, Network Upgrades, Security System Upgrades, and much more

Strategic Objectives

- ✓ Provide top-notch 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

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Help Desk requests	#	10817	13063	13942	15000
2. Work orders complete in 1 hour or less	%	28.16%	29.09%	31.62%	33%
3. Average completed work orders monthly	#	901.42	1088.58	1161.83	1250
4. Average work orders opened per week	#	208.02	251.21	268.12	288.46
5. Enterprise Network downtime	%	<1%	<1%	<1%	<1%
6. Enterprise Server downtime	%	<1%	<1%	<1%	<1%

Major Initiatives / Highlights

- Network equipment upgrade
- Upgrade Access Control Equipment to encrypted cards
- Completing the Bunnell evidence facility needs
- Enhance the employee security training and testing program
- Create or update IT policies and procedures
- Implement the Tyler Munis project with the Board of County Commissioners and Clerk of Court system
- EOC UPS and Justice Center UPS and Server Room A/C replacement
- Backup Dispatch Center furniture replacement
- Office 365 migration from on premise Exchange, including multi-factor authentication

Innovation Technology - IT Department

General Fund

Fund 001: Dept. 0203	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
519.10-12	Regular Salaries	593,664	553,709	612,954	671,015	58,061	IT Reorganization & Approved DU's for FTE & Reclass
519.10-14	Overtime	5,104	9,073	5,000	5,000	0	
519.10-xx	Employee Benefits	212,439	203,642	233,675	249,510	15,835	
	Total Personnel Services	811,207	766,424	851,629	925,525	73,896	
519.34-10	Other Contracted Services	156,452	378,177	9,200	9,200	0	Archive Social Media
519.40-10	Travel/Training	6,174	891	5,820	6,000	180	
519.41-01	Devices & Accessories	3,463	6,810	7,500	14,000	6,500	Vertek Phones
519.41-10	Communications	7,277	9,597	9,152	7,700	(1,452)	
519.42-01	Postage Expense	64	208	200	500	300	
519.44-10	Rentals & Leases	0	24,835	27,500	20,000	(7,500)	Copier Rentals All Depts
519.45-10	General Liability Ins	0	368	0	2,100	2,100	
519.45-20	Vehicle Insurance	1,696	1,736	1,925	1,925	0	
519.46-10	Building & Equipment Repairs	20	9,076	43,000	32,000	(11,000)	Security System Repairs
519.46-20	Vehicle Repair	2,680	2,473	3,000	3,000	0	
519.46-30	Maintenance Agreements	147,533	489,981	374,850	419,500	44,650	Tyler & Central Square
519.46-40	Small Tools & Equipment	1,324	3,291	31,000	31,000	0	Non-Capital Drones
519.47-10	Printing & Binding	15	141	150	150	0	
519.49-15	Advertising	0	0	200	200	0	
519.51-10	Office Supplies	667	1,161	1,000	1,000	0	
519.51-11	Office Equipment	94,142	52,802	336,500	433,500	97,000	Capital Threshold Increased/Computer Replacement and Equipment for New Positions
519.52-10	Gas, Oil & Lubricants	4,319	2,757	3,500	3,500	0	
519.52-12	Other Operating Expenses	989	2,099	1,500	2,000	500	
519.52-20	Clothing & Wearing Apparel	992	0	1,500	2,000	500	
519.52-30	Data Processing Software	756,177	58,326	29,000	29,500	500	Office 365
519.54-10	Publications/Memberships	1,978	23,773	600	1,000	400	
519.55-01	Training/Educational Cost	3,338	3,545	2,500	2,500	0	
519.55-03	Conference/Seminar Regist	2,764	610	4,000	4,000	0	
	Total Operating Expenditures	1,192,064	1,072,657	893,597	1,026,275	132,678	
519.64-10	Equipment	103,015	226,324	117,500	0	(117,500)	Funding in Capital Project Fund 316
	Total Capital Expenditures	103,015	226,324	117,500	0	(117,500)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		2,106,286	2,065,405	1,862,726	1,951,800	89,074	4.78%

Description

The Information and Creative Media division within the Innovation Technology 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 wonderful 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 rumors 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

Innovation Technology - Creative Media

General Fund

Fund 001: Dept. 0204	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
519.10-12	Regular Salaries	0	2,750	250,889	218,331	(32,558)	IT Reorganization
519.10-xx	Employee Benefits	0	527	93,714	80,239	(13,475)	
	Total Personnel Services	0	3,277	344,603	298,570	(46,033)	
519.34-10	Other Contracted Services	0	0	94,500	40,500	(54,000)	Website Redesign in FY21
519.40-10	Travel	0	0	2,000	2,000	0	
519.41-01	Communications Devices & Accessories	0	0	500	500	0	
519.41-10	Communications Recurring	0	0	0	1,800	1,800	
519.41-20	Communications Install/Repair	0	0	1,200	0	(1,200)	
519.42-01	Postage	0	0	500	500	0	
519.46-30	Maintenance Agreements	0	0	11,800	19,000	7,200	Copier Maintenance & Website
519.46-40	Small Tools and Equipment	0	0	500	500	0	
519.47-10	Printing and Binding	0	0	1,000	1,000	0	
519.49-15	Advertising	0	0	5,000	5,000	0	Marketing Campaigns
519.51-10	Office Supplies	0	0	1,000	1,000	0	
519.51-11	Office Equipment	0	0	1,000	3,000	2,000	
519.52-12	Other Operating Expenses	0	0	2,000	2,000	0	
519.52-20	Clothing and Wearing Apparel	0	0	750	1,000	250	
519.52-30	Data Processing Software	0	0	14,000	14,000	0	ESRI License, Creative Cloud, Social Media Software
519.54-10	Publications/Memberships	0	0	1,750	1,250	(500)	
519.55-01	Training/Educational Costs	0	0	3,000	3,000	0	
519.55-03	Conferences/Seminar Registration	0	0	1,000	1,000	0	
	Total Operating Expenditures	0	0	141,500	97,050	(44,450)	
Total Expenditures		0	3,277	486,103	395,620	(90,483)	Overall Expenditure Increase/Decrease: -18.61%

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 the 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 001: Dept. 0207		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures							
519.10-12	Regular Salaries	0	1,316	184,594	211,429	26,835	IT Reorganization & Approved DU's for FTEs
519.10-14	Overtime	0	0	1,250	1,250	0	
519.10-xx	Employee Benefits	0	266	72,625	82,154	9,529	
Total Personnel Services		0	1,582	258,469	294,833	36,364	
525.34-10	Other Contracted Services	2,320	0	0	0	0	
525.46-30	Maintenance Agreements	259,364	268,710	325,158	357,722	32,564	CAD Software
525.52-30	Data Processing Software	24,850	0	0	0	0	
525.55-03	Conferences/Seminars	0	0	7,500	7,500	0	
Total Operating Expenditures		286,534	268,710	332,658	365,222	32,564	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		286,534	270,292	591,127	660,055	68,928	11.66%

Innovation Technology - 800 MHz Radio System

General Fund

Fund 001: Dept. 3816		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
529.34-10	Other Contracted Services	2,030	0	0	0	0	
529.40-10	Travel Expenses	2,607	0	0	0	0	
529.41-01	Devices and Accessories	6,913	9,755	0	0	0	
529.41-10	Communications Recurring	1,624	0	0	0	0	
529.41-20	Communications Inst/Repr	2,475	25,515	0	0	0	
529.43-10	Utilities Expenses	24,259	20,558	0	0	0	Expenses Moved to Fund 182
529.44-10	Rentals and Leases	174,462	181,336	110,573	0	(110,573)	Tower Lease
529.46-10	Building/Equip Repairs	129	0	0	0	0	
529.46-20	Vehicle Repair	0	43	0	0	0	
529.46-30	Maintenance Agreements	225,050	20,007	0	0	0	Expenses Moved to Fund 182
529.46-40	Small Tools & Equipment	1,022	1,519	0	0	0	
529.47-10	Printing and Binding	128	0	0	0	0	
529.49-10	Other Current Charges	118	0	0	0	0	
529.51-11	Office Equipmt	985	6,947	0	0	0	
529.52-10	Gas, Oil & Lubricants	415	68	0	0	0	
529.52-12	Other Operating Expenses	139	0	0	0	0	
Total Operating Expenditures		442,356	265,748	110,573	0	(110,573)	
529.71-30	Principal on Loan	754,720	788,540	404,060	0	(404,060)	Purchase of 800 MHz Communication System
529.72-30	Interest on Loan	76,738	43,270	9,562	0	(9,562)	Maturity Date 10/01/2020-details in Debt Svc. Section
Total Debt Service		831,458	831,810	413,622	0	(413,622)	
Total Expenditures		1,273,814	1,097,558	524,195	0	(524,195)	Overall Expenditure Increase/Decrease: -100.00%

Extension Services - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures						
Personnel	208,991	205,012	261,493	268,551	7,058	
Operating	44,204	32,961	60,182	77,213	17,031	
Capital	0	0	34,800	0	(34,800)	
Total Expenditures	253,195	237,973	356,475	345,764	(10,711)	Overall Expenditure Increase/Decrease: -3.00%

Extension Services
6.0 FTE

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 silviculture
- ❖ 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 and beaches and promote positive marine practices

Goals FY 2021-22

- The goal of the Extension Service division is 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 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

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20*	Expected FY 20-21*	Projected FY 21-22
1. Participants at Group Learning Events	#	14,613	10,786	11,286	14,000
2. Field and Office Consultations	#	924	527	938	1,200
3. Phone and Email Consultations	#	2,027	4,255	3,623	3,000
4. Soil and Water Diagnostic Tests	#	358	136	400	500
5. Number of Volunteer Hours	#	3,847	4,378	4,136	4,200
6. Value of Volunteer Hours	\$	\$92,482	\$119,082	\$119,680	\$110,000
7. Value of Grants Received	\$	\$155,025	\$148,031	\$128,000	\$132,000

*due to COVID-19 programs, events, and gatherings were significantly impacted in 2020 and expected to continue

Major Initiatives / Highlights

- Increase the sustainability, profitability and 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

Extension Services

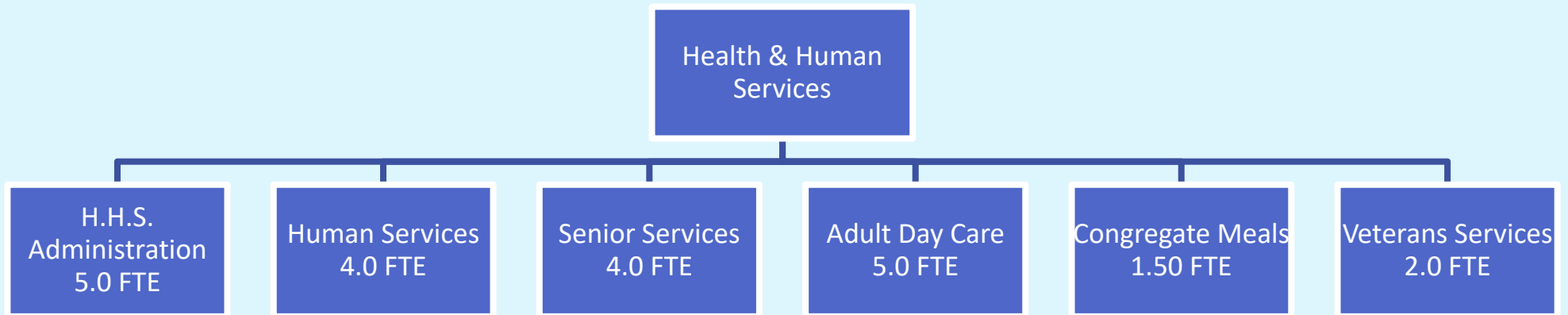
General Fund

Fund 001: Dept. 2400		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures							
537.10-12	Regular Salaries	165,925	171,426	204,326	208,864	4,538	
537.10-14	Overtime	163	26	0	0	0	
537.10-xx	Employee Benefits	42,903	33,560	57,167	59,687	2,520	
Total Personnel Services		208,991	205,012	261,493	268,551	7,058	
537.34-10	Other Contracted Services	1,260	1,191	4,732	20,860	16,128	SEA Grant Position from UF
537.40-10	Travel/Training	2,684	0	5,304	5,304	0	
537.41-01	Devices and Accessories	159	0	125	125	0	
537.41-10	Communications Recurring	7,895	8,453	9,660	10,248	588	
537.41-20	Communications Inst/Repr	0	0	260	260	0	
537.42-01	Postage Expense	54	97	50	50	0	
537.43-10	Utilities Expense	15,215	12,555	16,872	16,872	0	
537.44-10	Rentals & Leases	495	0	0	0	0	
537.45-20	Vehicle Insurance	485	489	747	780	33	
537.46-10	Building/Equipment Repairs	260	159	1,150	1,150	0	
537.46-20	Vehicle Repair	320	147	1,510	1,510	0	
537.46-30	Maintenance Agreements	1,720	1,955	2,800	2,800	0	
537.46-40	Small Tools & Equipment	4,766	445	1,200	1,200	0	
537.47-10	Printing & Binding	60	12	300	300	0	
537.49-10	Other Current Charges	0	35	35	35	0	
537.51-10	Office Supplies	926	852	2,414	2,172	(242)	
537.51-11	Office Equipment	3,384	250	1,475	1,959	484	
537.52-10	Gas, Oil & Lube	1,075	419	3,000	3,240	240	
537.52-12	Other Operating Expenses	2,315	4,746	4,460	4,460	0	
537.52-30	Data Processing Software	0	0	200	0	(200)	
537.54-10	Publications/Memberships	766	856	1,443	1,443	0	
537.55-01	Training/Educational Cost	165	0	150	150	0	
537.55-03	Conference/Seminar Registration	200	300	2,295	2,295	0	
Total Operating Expenditures		44,204	32,961	60,182	77,213	17,031	
537.64-10	Equipment	0	0	34,800	0	(34,800)	
Total Capital Expenditures		0	0	34,800	0	(34,800)	
Total Expenditures		253,195	237,973	356,475	345,764	(10,711)	Overall Expenditure Increase/Decrease: -3.00%

Health & Human Services Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures						
H.H.S. Administration - Personnel	175,285	216,008	302,920	431,666	128,746	
H.H.S. Administration - Operating	13,500	16,930	18,850	19,850	1,000	
Human Services - Personnel	222,400	243,721	261,500	258,616	(2,884)	
Human Services - Operating	3,083	56,705	65,925	77,725	11,800	
Human Services - Outside Agency	466,500	475,500	475,500	524,500	49,000	
Human Services - State Mandated	1,420,003	1,396,678	1,548,151	1,556,097	7,946	
Human Services - Public Assistance	249,711	225,235	270,000	270,000	0	
Senior Services - Personnel	269,794	270,546	291,748	272,383	(19,365)	
Senior Services - Operating	461,103	458,364	489,275	538,709	49,434	
Senior Services - Capital	22,350	0	0	27,000	27,000	
Senior Services - Grants & Aids	6,952	8,895	10,779	10,779	0	
Adult Day Care - Personnel	226,528	125,445	273,797	282,235	8,438	
Adult Day Care - Operating	27,039	15,236	29,275	30,995	1,720	
Congregate & Home Del. Meals - Personnel	29,901	37,890	47,668	77,725	30,057	
Congregate & Home Del. Meals - Operating	228,068	425,162	252,741	294,442	41,701	
Safe Haven Grant - Operating	59,448	0	0	0	0	
Veterans Services - Personnel	106,395	98,329	136,550	139,549	2,999	
Veterans Services - Operating	2,834	2,345	4,810	4,450	(360)	
Veterans Services - Grants & Aids	1,000	843	2,000	2,000	0	
Total Expenditures	3,991,894	4,073,832	4,481,489	4,818,721	337,232	Overall Expenditure Increase/Decrease: 7.52%



Health & Human Services - Administration

General Fund

Fund 001: Dept. 2706		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures							
569.10-12	Regular Salaries	123,922	157,460	221,457	319,593	98,136	Reorganization to Add Assistant Dir.
569.10-14	Overtime	842	49	0	0	0	
569.10-xx	Employee Benefits	50,521	58,499	81,463	112,073	30,610	
Total Personnel Services		175,285	216,008	302,920	431,666	128,746	
569.34-10	Other Contracted Services	6	8	50	50	0	
569.40-10	Travel Expenses	0	0	50	50	0	
569.41-01	Devices and Accessories	0	37	0	0	0	
569.41-10	Communications Recurring	8,300	9,806	10,200	11,200	1,000	Allowance for Rate Increase
569.43-10	Utilities Expense	4,906	6,098	6,700	6,700	0	
569.46-10	Building/Equipment Repairs	0	28	500	500	0	
569.47-10	Printing & Binding	27	27	50	50	0	
569.51-10	Office Supplies	205	78	600	600	0	
569.51-11	Office Equipment	18	108	500	500	0	
569.52-12	Other Operating Expenses	36	11	50	50	0	
569.54-10	Publications/Membership	2	134	0	60	60	
569.55-03	Conference & Seminar Fees	0	595	150	90	(60)	
Total Operating Expenditures		13,500	16,930	18,850	19,850	1,000	
Total Expenditures		188,785	232,938	321,770	451,516	129,746	Overall Expenditure Increase/Decrease: 40.32%

Description

Human Services coordinates medical care (including medical supplies), emergency dental, and prescription assistance 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 medically needy residents.
- ❖ 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 2021-22

- Educate residents on how to develop a household budget
- Encourage residents to pursue affordable housing through home ownership programs
- Explore alternative healthcare options for medical insurance within resident’s budget

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 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Households assisted with developing budgets and financial strategies	#	490 individual sessions	1167	1170	1200
2. Households assisted with affordable housing alternatives to prevent homelessness.	#	467	847	850	900
3. Households assisted with strategies and information for affordable healthcare alternatives	#	366	498	500	550

Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
Boys and Girls Club	Youth Service Hours	15,076	17,174	30,771	31,000
	Flagler Students Served	N/A	204 - New 134 - Renewed	266	275
	Free/Reduced Lunch Students	N/A	175	207	225
	Single Parent Youth Students	N/A	116	131	150
Children's Home Society	Family Transition Program	37 Families	20 Families	37 Families	37 Families
	Independent Living Services	25 Referrals	5 Referrals	25 Referrals	25 Referrals
Early Learning Coalition	At-risk,Low-Income Children (Unduplicated Children Served)	350	474	367	350
	Days of Service per Year (One Day of Child Care)	60,546	61,940	76,886	60,546
	Flagler Children Remaining on Waitlist for Services	N/A	20	22	20
	Flagler Children Currently Being Served Using Alternate Funding	N/A	171	109	100

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Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
Family Life Center	Total New Clients	N/A	138 (3 Men, 88 Women, 47 Children)	106 (1 Man, 67 Women, 38 Children)	125
	Flagler County Residents in Shelter	32	79	70	85
Family Life Center - Sexual Assault Victim Empowerment Program	Total New Clients	N/A	111	47	75
	Total Flagler Clients	N/A	86	35	60
	Hotline Calls	N/A	61	61	61
Flagler Free Clinic	Primary Care	1,500	1,208	1,511	1,500
	Dental	125	76	0 (COVID-19)	125
	Medical Specialists	100	362	587	500
Grace Community Food Pantry	On-Site Distribution-Households	500	3,942	7,945	7,000
	Deliveries-Households	75	82	80	85
	Backpack Program	65	87	185	200
Open Door Re-Entry and Recovery Ministry	Unduplicated Men	14	9	5	14
	Unduplicated Women	14	1	3	14
	Case Management Hours	8,000	5,365	7,392	8,000
	Unduplicated Inmates	50	428	424	425
Sally's Safe Haven	Referrals	N/A	38	1	1
	Open Domestic Violence Cases	N/A	60	7	7
	Open Domestic violence and Dependency Cases	N/A	17	0	0
	Open Dependency Cases	N/A	148	9	9

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Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
SMA Healthcare	Medical Outpatient Services	82 hrs	383.65 hrs	509.10 hrs	500 hrs
	Case Management Services	160 hrs	330.53 hrs	172.57 hrs	175 hrs
	Crisis Stabilization Services	70 bed days	768 bed days	1,190 bed days	1,000 bed days
	Mental Health Screening	62 hrs	300.18 hrs	328.15 hrs	325 hrs
	Residential Substance Abuse Services	22 bed days	6,408 bed days	6,061 bed days	6,000 bed days
	Substance Abuse Detox Services	219.9 bed days	228 bed days	248 bed days	250 bed days
	Adult SA Outpatient Services	306 hrs	410.43 hrs	462.58 hrs	465 hrs
	Adolescent SA Outpatient Services	285 hrs	113.70 hrs	109.32 hrs	110 hrs

Major Initiatives / Highlights

- **Access Flagler First** – Due to COVID-19 safety restrictions, this event is temporarily suspended until further notice. Flagler County Human Services co-created and continues to organize & co-host, a regularly scheduled social services outreach event designed to serve the needs of the community through the collaborative efforts of 30+ agencies.
- **Flagler Resource Council / Housing & Homeless Task Force** - 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 Zoom meetings.
- **Flagler County Resource Directories** - Continue to update and publish our monthly directory of local social service providers.
- **Increased income guidelines to 200%** - Emergency Assistance & Indigent Health Care Programs due to increased cost of living as reflected in rents and utilities.
- **Mortgage assistance is available** - to those *qualified* homeowners whose mortgages are in need of assistance, one time per year.

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).

Safe Haven Grant

This will provide a supervised visitation and safe exchange location to enhance safety for children and adult victims of domestic violence.

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 - Human Services

General Fund

Fund 001: Dept. 2700		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
569.10-12	Regular Salaries	158,343	173,057	186,301	182,583	(3,718)	
569.10-14	Overtime	1,339	27	0	0	0	
569.10-xx	Employee Benefits	62,718	70,637	75,199	76,033	834	
Total Personnel Services		222,400	243,721	261,500	258,616	(2,884)	
569.34-10	Other Contracted Services	136	42	170	170	0	Interpreting Services for ADA Compliance
569.41-10	Communications Recurring	0	81	0	0	0	
569.42-01	Postage	1,079	870	500	900	400	Increased Client Interaction via Mail
569.46-10	Building/Equip Repairs	0	21	0	0	0	
569.46-30	Maintenance Agreements	547	445	690	690	0	
569.47-10	Printing & Binding	84	46	100	100	0	
569.51-10	Office Supplies	972	769	1,000	1,000	0	
569.51-11	Office Equip	69	0	250	250	0	
569.52-12	Other Operating Expenses	196	257	300	300	0	
569.52-30	Data Processing Software	0	0	0	11,600	11,600	Approved Decision Units - HMIS & Flagler Cares
569.54-10	Publications/Memberships	0	0	365	365	0	
569.55-01	Training/Educational Cost	0	0	300	150	(150)	
569.55-03	Conference/Seminar Regist	0	0	150	100	(50)	
529.34-10	Other Contracted Srvcs (Sally's Safe Haven)	0	54,174	62,100	62,100	0	Children's Home Society & Allied Security
Total Operating Expenditures		3,083	56,705	65,925	77,725	11,800	
564.82-24	Aid to Children's Home Society	28,500	28,500	28,500	28,500	0	
572.82-16	Boys and Girls Club	30,000	30,000	30,000	30,000	0	
564.82-10	SMA Behavioral Health Services	173,300	173,300	173,300	173,300	0	
564.82-17	Early Learning Coalition	63,200	63,200	63,200	63,200	0	
564.82-18	Family Life Center	77,500	77,500	77,500	77,500	0	
564.82-19	Flagler Volunteer Svcs	0	0	0	25,000	25,000	
564.82-60	Flagler County Free Clinic	60,000	60,000	60,000	60,000	0	
564.82-61	Open Door Re-Entry & Recovery Ministry	0	9,000	9,000	9,000	0	
564.82-62	Cold Weather Shelter	0	0	0	24,000	24,000	
564.83-70	Grace Community Food Pantry	9,000	9,000	9,000	9,000	0	
572.81-01	Flagler County School Board	25,000	25,000	25,000	25,000	0	Belle Terre Swim & Racquet Club
Total Outside Agency Funding		466,500	475,500	475,500	524,500	49,000	

(continued on next page)

Health & Human Services - Human Services

General Fund

Fund 001: Dept. 2700	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures (continued)							
561.31-60	Medicaid Reimb - Hospital/Nursing Home	1,268,541	1,313,486	1,389,151	1,397,097	7,946	Based on Proposed 100% County Funding
562.83-73	Health Care Responsibility Act - HCRA	142,462	75,692	150,000	150,000	0	Based on Actuals/State Mandated Max \$430,044
564.83-71	Indigent Burial	9,000	7,500	9,000	9,000	0	Based on Actuals
	Total State Mandated Costs	1,420,003	1,396,678	1,548,151	1,556,097	7,946	
562.83-72	Indigent Health Care	129,187	81,070	140,000	130,000	(10,000)	
564.83-32	City of Palm Coast Utility Assistance	11,688	11,133	10,000	10,000	0	Actual Expense to be Based on City of PC Funding
564.83-76	Emergency Asst - Utilities/Rent	108,836	133,032	120,000	130,000	10,000	
	Total Public Assistance	249,711	225,235	270,000	270,000	0	
Total Expenditures		2,361,697	2,397,839	2,621,076	2,686,938	65,862	Overall Expenditure Increase/Decrease: 2.51%

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.

EARLY LEARNING COALITION of FLAGLER/VOLUSIA

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

SALLY'S SAFE HAVEN FAMILY VISITATION CENTER OF FLAGLER COUNTY

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

FLAGLER VOLUNTEER SERVICES

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

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, 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

Goals FY 2021-22

- Maintain and improve client functional abilities in order to avoid cognitive decline and institutionalization, focusing on home care (non-medical) and nutrition

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 client 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 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Congregate Meals	Meals	5,290	13,793	5,453	6,000
2. Meals on Wheels	Meals	27,600	40,394	28,786	30,000
3. Respite: In-Home, In-Facility	Hours	12,538	9,742	11,285	10,000
4. Homemaking	Hours	9,734	10,935	10,888	11,250
5. Personal Care	Hours	3,294	2,184	3,413	2,000

* COVID-19 Pandemic resulted in additional funding for meals reflected in FY19-20 Actuals; additional funds anticipated for meal service in FY20-21

Major Initiatives / Highlights

- The George Wickline Center closed due to COVID19 Pandemic on March 16, 2020. Meal service continued for these participants by way of meals on wheels delivery. When the Center is ready to reopen it will be a grand reopening as the site will be moved to the Church on the Rock, Bunnell, FL. The City of Flagler Beach has supported senior programming since 1978, first in their City Hall and then moving to the Wickline Center space in 1993. The Center participants are anxious to get back to meet up with old friends and see their new Center location.
- The COVID Pandemic resulted in increased funding and direction from the State to keep Flagler’s seniors safe at home with no worries about going hungry while supporting local restaurants. The normal once a week delivery of five meals increased to delivering meals Monday through Friday with additional meals to cover the weekends. Working with the County’s Registered Dietitian, pre-approved menus were prepared to meet federal guidelines. Senior Services was successful in completing its objective and recognizes the following restaurants: Subway (SR 100), High Jackers, Green Lion, Hammock Wine & Cheese, Breakfast Station, Honey Baked Ham, Beach Front Grille, World Plate, Don Luigi’s Gourmet Kitchen, Texas Roadhouse, and La’s Bistro. Additional entrees also provided through Feed Northeast Florida. Senior Services also recognizes the dedicated volunteers that assisted in this effort.
- Federal and State grant subsidies totaling over \$20,000 assisted seniors with minor home repairs, grab bar purchases and installations, and appliances.
- Senior Services staff completed the 4-part series “2020 Alzheimer’s Disease Initiative (ADI) Special Series: COVID-19 and Dementia Care: Meeting the Challenge,” University of Miami/Memory Disorder Clinic (MDC). Additional training included: Understanding the Basics of Dementia; Adult Protective Services High Risk Referral Overview; Elder Abuse Awareness and Prevention; and, LivingWorks Start, i.e., TASC steps to recognize thoughts of suicide and engage safety resources using LivingWorks Connect.

Health & Human Services - Senior Services

General Fund

Fund 001: Dept. 2701	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures							
569.10-12	Regular Salaries	191,589	194,411	207,179	193,887	(13,292)	Reorganization with Congregate Meals
569.10-14	Overtime	2,029	161	0	0	0	
569.10-xx	Employee Benefits	76,176	75,974	84,569	78,496	(6,073)	
Total Personnel Services		269,794	270,546	291,748	272,383	(19,365)	
569.34-02	Title III E In Home Respite	59,834	46,903	60,000	60,000	0	
569.34-02	Title III E In Home Respite - CARES	0	9,078	0	0	0	CARES In-Home Services Funding
569.34-05	Title III B Home Services	87,404	101,319	100,000	118,213	18,213	
569.34-05	Title III B Home Services - CARES	0	22,725	0	0	0	CARES In-Home Services Funding
569.34-06	ADI Home Services	99,916	79,541	101,400	110,169	8,769	
569.34-07	CCE Home Services	161,193	143,199	180,000	197,042	17,042	
569.34-10	Other Contracted Services	417	142	200	200	0	AHCA Required Background Screenings
569.41-01	Devices and Accessories	72	0	0	115	115	
569.41-10	Communications	93	135	200	1,570	1,370	Upgrade Case Mgr Flip Phones to Smart Phones
569.42-01	Postage Expense	528	553	700	700	0	
569.44-10	Rentals & Leases	8,015	8,465	7,980	7,980	0	Medical Monitoring Units
569.45-20	Vehicle Insurance	969	1,222	1,000	1,000	0	
569.46-10	Building & Equipment Repairs	0	21	100	100	0	
569.46-20	Vehicle Repair	3,993	711	1,500	1,500	0	
569.46-30	Maintenance Agreements	596	465	700	550	(150)	Based on Actuals
569.46-40	Small Tools & Equipment	0	463	200	250	50	
569.47-10	Printing & Binding	35	139	75	100	25	Based on Actuals
569.49-10	Other Current Chg	33,109	33,644	30,000	34,000	4,000	Material Aid/Spec Client Supls-Offset by Grants/Donations
569.49-10	Other Current Chg - CARES	0	5,853	0	0	0	CARES Material Aid/Home Imprvmnt/Medical Supls
569.51-10	Office Supplies	675	687	950	950	0	
569.51-11	Office Equipment	522	19	0	0	0	
569.52-10	Gas, Oil & Lube	1,864	2,734	2,100	2,100	0	
569.52-12	Other Operating Expenses	1,385	346	1,700	1,700	0	
569.54-10	Publications/Memberships	483	0	350	350	0	
569.55-03	Conference Registration/Training	0	0	120	120	0	
Total Operating Expenditures		461,103	458,364	489,275	538,709	49,434	
569.64-10	Equipment	22,350	0	0	27,000	27,000	Rolling Stock Replacement Ref #867 Dodge Caravan
Total Capital Expenditures		22,350	0	0	27,000	27,000	
569.83-76	Emergency Assistance	6,952	8,895	10,779	10,779	0	EHEAP Grant funded
Total Grants & Aids		6,952	8,895	10,779	10,779	0	
Total Expenditures						57,069	Overall Expenditure Increase/Decrease: 7.21%

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 injections. 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.

**2020-2021
Adult Day Care Facts**

Average attendance:
6

Total number of attendees:
8 unduplicated

Total hours of care:
3,663 hours

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 2021-22

- 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”
- Re-open the Adult Day Care Center and get back to helping caregivers and their loved ones

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
- ✓ Create a safe re-opening strategy while maintaining Covid-19 safety precautions

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Respite / client care	Hours	24,554	10,018	12,245	24,655

Due to Covid-19, the Adult Day Care Center closed on March 16, 2020 and did not reopen until June 2, 2021 so the 20-21 expected will actually be much lower than originally expected. The number of clients will be lower than normal in the beginning in order to maintain social distancing to keep all safe.

Major Initiatives / Highlights

- Relocated staff throughout county facilities to assist with Covid-19 pandemic
- RN and LPN assisted with Moderna vaccinations at the Flagler County Fairgrounds

Health & Human Services - Adult Day Care

General Fund

Fund 001: Dept. 2702	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
569.10-12	Regular Salaries	144,757	83,578	179,656	185,510	5,854	
569.10-13	Other Salaries & Wages	18,425	9,534	7,725	7,725	0	
569.10-14	Overtime	760	0	0	0	0	
569.10-xx	Employee Benefits	62,586	32,333	86,416	89,000	2,584	
	Total Personnel Services	226,528	125,445	273,797	282,235	8,438	
569.34-10	Contracted Services	659	335	600	600	0	
569.42-01	Freight/Postage	0	8	50	50	0	
569.43-10	Utilities Expense	4,876	4,008	5,200	5,200	0	
569.46-10	Building Equip/Repairs	125	100	150	150	0	
569.47-10	Printing & Binding	0	0	25	25	0	
569.49-10	Other Current Chrgs/Oblig	214	180	250	250	0	
569.51-10	Office Supplies	17	23	200	200	0	
569.51-11	Office Equipment	16	0	0	0	0	
569.52-12	Other Operating Expenses	20,982	10,353	22,500	24,220	1,720	CPI Increase for Meals
569.55-01	Education/Training	150	229	300	300	0	
	Total Operating Expenditures	27,039	15,236	29,275	30,995	1,720	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		253,567	140,681	303,072	313,230	10,158	3.35%

Health & Human Services - Congregate & Home Delivered Meals

General Fund

Fund 001: Dept. 2703	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
569.10-12	Regular Salaries	22,048	28,012	29,693	52,115	22,422	Reorganization with Senior Services
569.10-14	Overtime	130	10	0	0	0	
569.10-xx	Employee Benefits	7,723	9,868	17,975	25,610	7,635	
Total Personnel Services		29,901	37,890	47,668	77,725	30,057	
569.34-01	Contract/FC Transp-Cong Meals	86,000	86,000	86,000	86,000	0	
569.34-10	Contracted Services	2,627	3,900	2,500	2,500	0	
569.41-10	Communications Recurring	1,600	1,620	1,620	1,620	0	
569.43-10	Utilities Expense	10,613	9,323	11,000	0	(11,000)	
569.44-10	Rentals & Leases	0	0	0	39,600	39,600	Church On The Rock Rent and Utilities
569.46-10	Building/Equip	117	100	150	150	0	
569.46-30	Maintenance Agreements	1,282	1,253	1,300	1,300	0	
569.46-40	Small Tools & Equipment	0	0	700	700	0	
569.47-10	Printing & Binding	12	0	50	50	0	
569.49-10	Other Current Chrgs/Obligations	105	0	200	200	0	
569.49-15	Advertising	0	0	50	50	0	
569.51-10	Office Supplies	206	62	300	300	0	
569.51-11	Office Equip	31	0	75	75	0	
569.52-12	Other Operating Expenses	125,368	94,785	148,726	161,827	13,101	CPI Increase for Meals
569.52-12	Other Operating Expenses - COVID	0	89,505	0	0	0	Family First COVID Restaurant Meal Funding
569.52-12	Other Operating Expenses - CARES	0	138,542	0	0	0	CARES Restaurant Meal Funding
569.54-10	Publications/Memberships	60	72	70	70	0	
569.55-01	Training/Educational Cost	47	0	0	0	0	
Total Operating Expenditures		228,068	425,162	252,741	294,442	41,701	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		257,969	463,052	300,409	372,167	71,758	23.89%

Health & Human Services - Safe Haven: Supervised Visitation & Safe Exchange Grant

General Fund

Fund 001:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 8617	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
	Expenditures						
529.34-10	Other Contracted Services	58,552	0	0	0	0	
529.43-10	Utilities	896	0	0	0	0	
	Total Expenditures	59,448	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

Safe Haven: Supervised Visitation and Safe Exchange Grant Program’s purpose is to enhance safety for children and adult victims by increasing opportunities for supervised visitation and safe exchange, by and between custodial and non-custodial parents, in cases involving domestic violence, dating violence, child abuse, sexual assault, or stalking. Services provided reflect a clear understanding of the dynamics of domestic violence, dating violence, sexual assault, and stalking; the impact of domestic violence on children; and the importance of holding offenders accountable for their actions. This program is funded through the Office of Violence Against Women, a component of the U.S. Department of Justice through 2/28/19.

*This grant ended 2/28/19. Expenditures were transferred to the Human Services Budget.

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 in applying for federal benefits from the United States Department of Veterans Affairs Regional Office (VARO), by initiating or reopening claims
- ✓ Assist veterans/dependents in appealing denied claims to the local VA Regional Office, local Decision Review Officers, or the Board of Veterans Appeals in Washington D.C.
- ✓ Assist veterans in obtaining necessary inpatient and outpatient care from the VA Medical Centers (VAMCs) and Community Based Outreach Clinics (CBOCS).
- ✓ Assist veterans/dependents in applying for available state benefits from the Florida Department of Veterans Affairs (FDVA) and County Government Agencies
- ✓ Assist military retirees/dependents or survivors in obtaining their benefits from the Department of Defense (DOD)
- ✓ Assist veterans in claims and proceedings involving the military services such as correction of military records and combat zone benefits
- ✓ Assist veterans in 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 2021-22

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

Strategic Objectives

- ✓ Assist veterans to file 270 service-connected disability compensation claims
- ✓ Assist veterans to file 125 Non service-connected pension claims
- ✓ Assist 50 surviving spouses in obtaining VA benefits
- ✓ Assist 39 veterans in implementing their VA education benefits
- ✓ Register 57 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 200 veterans/surviving spouses with miscellaneous VA request (ie. Change of Address, Change of Direct Deposit, etc.)

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Service-connected disability compensation claims assistance	#	240	262	200	270
2. Non service-connected / Msc. Compensation claims assistance	#	330	339	300	325
3. Surviving spouses assisted in obtaining VA benefits	#	55	53	50	50
4. Veterans assisted in obtaining education benefits	#	10	19	15	25
5. Veterans registered for access to VA healthcare system	#	29	39	25	50

Major Initiatives / Highlights

- The VSO responded to COVID19 restrictions by innovating; using telephone and email to process claims with remotely generated signatures when in-person counseling was not possible. The VSO picked up the slack from locally closed alternative VA claims sources like the Disabled American Veterans and Florida Department of Veterans Affairs (FDVA).
- VSO hosts 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. Regular listener feedback has demonstrated increased awareness of the VSO continues to be realized through our outreach efforts.
- VSO has demonstrated an increase in benefit application success rate by counseling and educating veterans and families on developing/providing best evidence.
- VSO streamlined and quickened the process for county veterans receiving a combat disability tax discount letter by assuming the responsibility from the FDVA and generating the letter locally.
- VSO reviewed over 2200 county veteran client electronic folders; compared disability rating in cooperation with the property appraiser office to identify and notify dozens of veterans not receiving their property tax discounts.
- VSO with the assistance of the county’s creative team developed a virtual Memorial Day ceremony broadcast on YouTube and WNZF News Radio.
- In lieu of the COVID19 canceled annual ceremony, VSO members personally delivered graduation cords and congratulatory letters from Congressman Waltz to the homes of forty-six high school seniors who enlisted in the military.
- Collaborated with the Mayor and City of Palm Coast to bring a Veterans Day ceremony and free picnic to the county’s veterans and families.

Health & Human Services - Veterans Services

General Fund

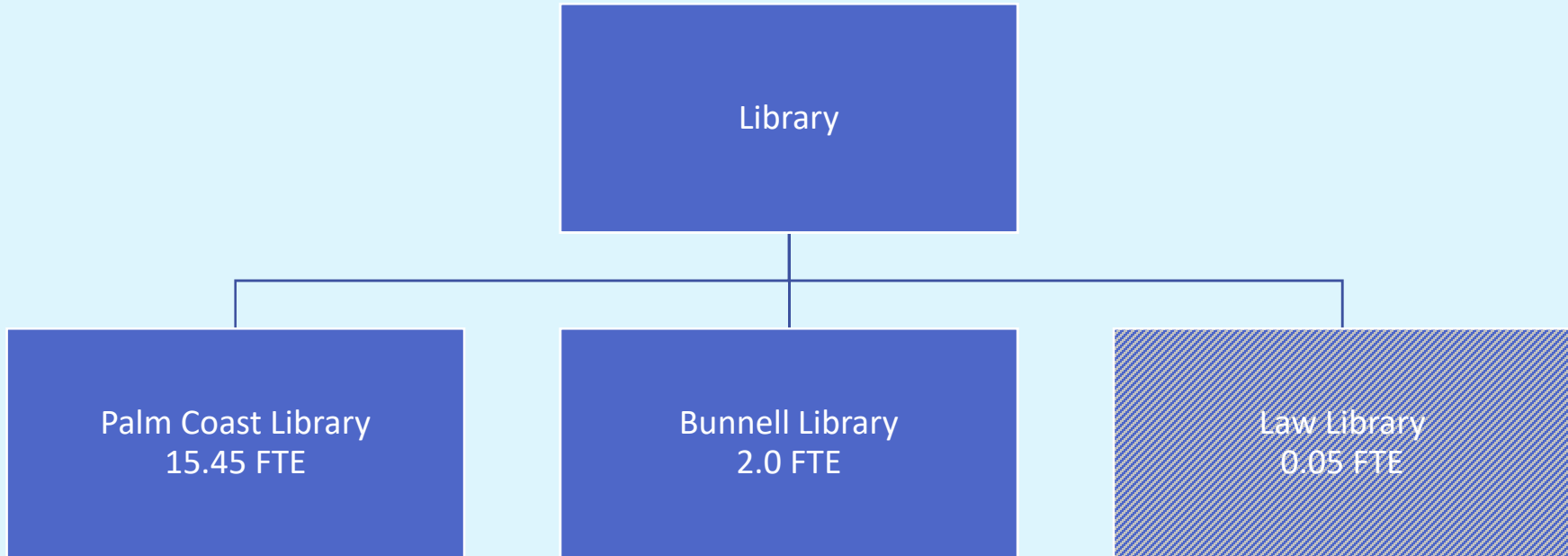
Fund 001: Dept. 2800	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments				
Expenditures											
553.10-12	Regular Salaries	91,200	84,319	98,073	99,923	1,850					
553.10-14	Overtime	568	0	0	0	0					
553.10-xx	Employee Benefits	14,627	14,010	38,477	39,626	1,149					
Total Personnel Services		106,395	98,329	136,550	139,549	2,999					
553.34-10	Other Contracted Services	15	0	0	0	0					
553.40-10	Travel	1,747	826	2,100	2,000	(100)					
553.42-01	Postage Expense	59	70	150	150	0					
553.44-10	Rentals & Leases	0	0	40	40	0					
553.46-30	Maintenance Agreements	50	89	50	100	50					
553.47-10	Printing & Binding	215	195	350	250	(100)					
553.49-10	Other Current Charges	226	0	250	250	0					
553.51-10	Office Supplies	153	77	300	250	(50)					
553.51-11	Office Equipment	0	0	400	300	(100)					
553.52-12	Other Operating Expenses	129	688	700	700	0					
553.54-10	Publications/Memberships	80	80	120	120	0					
553.55-03	Conference/Seminar Registration	160	320	350	290	(60)					
Total Operating Expenditures		2,834	2,345	4,810	4,450	(360)					
553.83-83	Grants & Aids	1,000	843	2,000	2,000	0	Combat Duty Tax Relief				
Total Grants & Aids		1,000	843	2,000	2,000	0					
Total Expenditures						110,229	101,517	143,360	145,999	2,639	1.84%

Overall Expenditure Increase/Decrease:

Library - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Expenditures						
Palm Coast Library - Personnel	737,090	751,012	849,786	923,581	73,795	
Palm Coast Library - Operating	131,276	190,654	220,205	215,116	(5,089)	
Palm Coast Library - Capital	173,799	208,716	193,925	193,325	(600)	
Bunnell Library - Personnel	62,379	68,505	86,618	93,674	7,056	
Bunnell Library - Operating	8,002	7,706	14,971	15,076	105	
Bunnell Library - Capital	23,029	19,091	23,725	24,000	275	
Total Expenditures	1,135,575	1,245,684	1,389,230	1,464,772	75,542	Overall Expenditure Increase/Decrease: 5.44%



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

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. Flagler County Public 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 more than 60,000 registered borrowers. Residents can register to vote, 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 medicines. When you take into consideration the overall savings to each household as a result of the existence of the Public Library there would be 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 2021-22

- 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 assists 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 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 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Collection items added including e-books	#	9,311	13,146	13,803	14,500
2. Classes, workshops or events held	#	432	247	252	265
3. Annual circulation including e-books	#	479,115	383,618	399,600	419,580
4. Annual use of digital resources	#	346,503	344,201	282,000	396,100
5. Library fee driven revenue	\$	\$169,102	\$96,593	\$85,000	\$125,000

2019-2020 Combined Service Statistics

- Circulated more than 380,000 collection items including E-books.
- Provided service to almost 185,000 persons who visited the library.
- Registered over 2,700 persons for a library borrower's card.
- Presented almost 375 youth programs attended by almost 4,000 children and teens.
- Presented 75 programs for adults including technology classes attended by almost 1,500.
- Answered almost 21,000 reference and informational questions asked by citizens and visitors.
- Provided more than 123,000 public Internet workstation and wireless sessions to citizens and visitors.
- Supported 157,000 uses of various informational databases accessed through the Library Web page.
- Borrowed more than 250 books from other libraries (interlibrary loan) for use by local patrons and loaned almost 420 books to other libraries for use by their patrons.
- Added almost 14,000 new books and other materials, including non-print and e-material.
- Volunteers contributed more than 6,800 service hours, enabling staff to provide improved services to the public and saved the County more than \$185,000 in personnel expenses.
- Processed more than 1,500 passport applications and 2,000 passport photos (more than \$74,000 in revenue this fiscal year and more than \$860,000 total).

Library - Palm Coast Library

General Fund

Fund 001: Dept. 3400	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments				
Expenditures											
571.10-12	Regular Salaries	514,156	530,398	568,324	621,992	53,668					
571.10-14	Overtime	3,301	1,054	1,000	1,000	0					
571.10-xx	Employee Benefits	219,633	219,560	280,462	300,589	20,127					
	Total Personnel Services	737,090	751,012	849,786	923,581	73,795					
571.34-10	Other Contracted Services	4,817	70,796	70,544	76,600	6,056	Addition of Security				
571.40-10	Travel Expenses	700	461	5,150	5,138	(12)	Legislative Conference Travel				
571.41-01	Devices and Accessories	100	596	0	0	0					
571.41-10	Communications Recurring	10,933	6,665	6,338	6,338	0					
571.42-01	Postage Expense	5,024	3,002	4,450	4,500	50					
571.43-10	Utilities Expense	66,787	62,620	67,176	67,176	0					
571.44-10	Rentals & Leases	565	6,496	7,914	7,914	0	Self Check-Out Equip, Dex Copier & Coin Bill Vending				
571.45-20	Vehicle Insurance	0	0	0	275	275					
571.46-10	Building/Equipment Repairs	254	118	500	0	(500)					
571.46-20	Vehicle Repair	0	0	0	300	300					
571.46-30	Maintenance Agreements	17,040	11,474	16,488	19,180	2,692					
571.46-40	Small Tools & Equipment	90	87	250	350	100					
571.47-10	Printing & Binding	2,069	0	1,530	2,230	700					
571.49-91	Other Current Charges	55	258	0	100	100					
571.51-10	Office Supplies	5,968	7,294	7,100	7,100	0					
571.51-11	Office Equipment	3,826	3,774	17,600	500	(17,100)	FY21 Decision Units				
571.52-10	Gas, Oil & Lubricants	0	0	0	1,000	1,000					
571.52-12	Other Operating Expenses	7,362	6,111	7,000	8,000	1,000					
571.52-30	Data Processing Software	3,892	7,166	3,050	3,150	100					
571.54-10	Publications/Memberships	1,259	2,582	2,085	2,235	150					
571.55-03	Conference Registration	535	1,154	3,030	3,030	0					
	Total Operating Expenditures	131,276	190,654	220,205	215,116	(5,089)					
571.64-10	Equipment	3,398	38,294	0	0	0					
571.66-10	Library Materials	170,401	170,422	192,925	192,825	(100)					
571.66-12	Library Donations & Materials	0	0	1,000	500	(500)					
	Total Capital Expenditures	173,799	208,716	193,925	193,325	(600)					
Total Expenditures						1,042,165	1,150,382	1,263,916	1,332,022	68,106	Overall Expenditure Increase/Decrease: 5.39%

Library - Bunnell Library

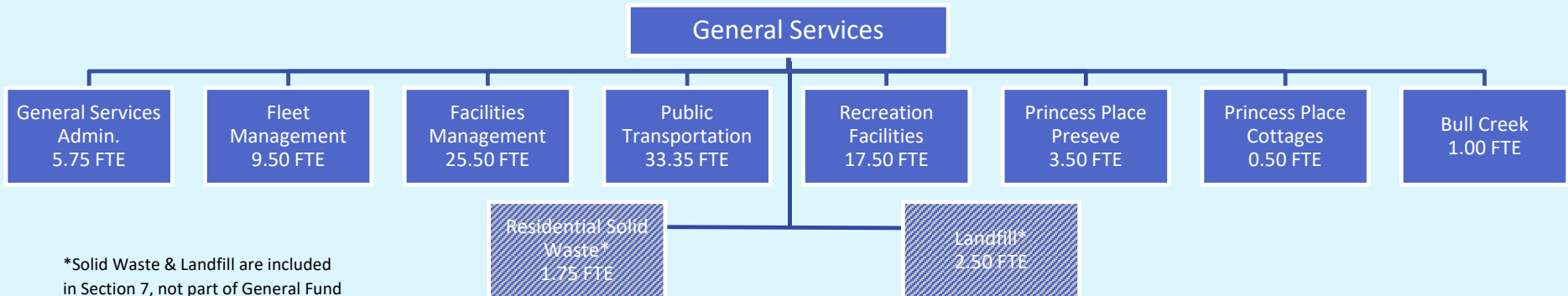
General Fund

Fund 001: Dept. 3401	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments				
Expenditures											
571.10-12	Regular Salaries	44,516	48,471	55,693	61,256	5,563					
571.10-14	Overtime	122	0	0	0	0					
571.10-xx	Employee Benefits	17,741	20,034	30,925	32,418	1,493					
Total Personnel Services		62,379	68,505	86,618	93,674	7,056					
571.34-10	Other Contracted Services	0	316	0	0	0					
571.41-10	Communications Recurring	1,585	1,605	1,618	1,618	0	Internet Access				
571.42-01	Postage	0	0	550	550	0	Passport Priority Envelopes with Postage				
571.43-10	Utilities Expense	6,017	5,590	6,228	6,528	300					
571.44-10	Rentals & Lease	0	0	1,380	1,380	0	Dex Copier & Coin Bill Vending Unit				
571.46-30	Maintenance Agreements	50	0	1,895	1,900	5					
571.46-40	Small Tools & Equipment	0	0	200	250	50					
571.51-10	Office Supplies	0	0	1,300	1,350	50					
571.51-11	Office Equipment	122	23	100	200	100					
571.52-12	Other Operating Expenses	228	172	1,700	1,200	(500)	RFID Security Tags				
571.54-10	Publications/Memberships	0	0	0	100	100					
Total Operating Expenditures		8,002	7,706	14,971	15,076	105					
571.64-10	Equipment	1,273	0	0	0	0					
571.66-10	Library Materials	21,756	19,091	23,725	24,000	275					
Total Capital Expenditures		23,029	19,091	23,725	24,000	275					
Total Expenditures						93,410	95,302	125,314	132,750	7,436	Overall Expenditure Increase/Decrease:
											5.93%

General Services - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures						
General Services Admin - Personnel	440,557	450,750	545,538	550,361	4,823	
General Services Admin - Operating	17,341	14,845	19,932	21,325	1,393	
General Services Admin - Capital	0	0	51,000	0	(51,000)	
Fleet Management - Personnel	556,900	575,462	631,174	649,937	18,763	
Fleet Management - Operating	379,181	378,123	330,243	405,486	75,243	
Fleet Management - Capital	0	43,197	16,500	0	(16,500)	
Facilities Management - Personnel	1,176,596	1,315,994	1,561,905	1,631,478	69,573	
Facilities Management - Operating	1,569,598	1,604,029	2,029,574	1,992,319	(37,255)	
Facilities Management - Capital	371,848	15,296	78,250	149,750	71,500	
GSB - Operating	810,344	721,627	815,717	777,025	(38,692)	
GSB - Capital	15,300	17,587	60,750	59,750	(1,000)	
Princess Place Eco Cottages - Personnel	17,611	7,982	21,725	23,500	1,775	
Princess Place Eco Cottages - Operating	12,251	32,349	86,025	86,085	60	
Public Transportation - Personnel	1,063,446	1,261,914	1,616,120	1,676,813	60,693	
Public Transportation - Operating	426,424	485,745	533,307	520,665	(12,642)	
Public Transportation - Capital	344,260	393,766	295,000	0	(295,000)	
Recreation Facilities - Personnel	793,396	807,136	985,287	1,024,162	38,875	
Recreation Facilities - Operating	806,790	760,555	850,017	884,720	34,703	
Recreation Facilities - Capital	157,297	220,722	0	174,500	174,500	
Recreation Facilities - Grants & Aids	125,000	125,000	169,000	169,000	0	
Vessel Registration - Operating	0	0	25,000	30,000	5,000	
Vessel Registration - Capital	0	5,310	115,491	0	(115,491)	
Carver Center - Personnel	24,538	24,399	30,150	33,000	2,850	
Carver Center - Grants & Aids	90,000	90,000	97,500	97,500	0	
Bull Creek - Personnel	35,251	34,490	45,279	48,827	3,548	
Bull Creek - Operating	29,826	20,524	42,320	42,420	100	
Princess Place - Personnel	139,998	124,185	157,450	168,760	11,310	
Princess Place - Operating	43,773	72,166	118,320	127,025	8,705	
Total Expenditures	9,447,526	9,603,153	11,328,574	11,344,408	15,834	Overall Expenditure Increase/Decrease: 0.14%



General Services - Administration

General Fund

Fund 001: Dept. 0230		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
519.10-12	Regular Salaries	310,223	323,912	387,417	386,760	(657)	
519.10-14	Overtime	9,263	5,434	4,600	4,600	0	
519.10-xx	Employee Benefits	121,071	121,404	153,521	159,001	5,480	
Total Personnel Services		440,557	450,750	545,538	550,361	4,823	
519.40-10	Travel	245	0	220	220	0	
519.41-01	Devices and Accessories	0	1,677	100	100	0	
519.41-10	Communications	2,048	112	3,100	2,280	(820)	
519.42-01	Postage Expense	62	512	200	200	0	
519.44-10	Rentals & Leases	1,136	0	700	700	0	
519.45-20	Vehicle Insurance	267	0	987	600	(387)	
519.46-20	Vehicle Repair	1,532	3,395	1,700	3,200	1,500	
519.46-30	Maintenance Agreements	442	1,066	1,500	1,500	0	
519.46-40	Small Tools & Equipment	0	51	200	200	0	
519.47-10	Printing & Binding	0	0	75	75	0	
519.48-10	Promotional Activities	1,432	0	500	500	0	
519.51-10	Office Supplies	4,115	3,871	3,000	4,000	1,000	
519.51-11	Office Equipment	321	608	400	400	0	
519.52-10	Gas, Oil & Lubricants	4,577	3,036	4,850	4,850	0	
519.52-12	Other Operating Expenses	32	3	200	200	0	
519.52-30	Data Processing Software	395	290	200	300	100	
519.54-10	Publications/Memberships	112	25	1,000	1,000	0	
519.55-01	Training/Educational Cost	335	0	500	500	0	
519.55-03	Conference/Seminar Regist	290	199	500	500	0	
Total Operating Expenditures		17,341	14,845	19,932	21,325	1,393	
519.64-10	Equipment	0	0	51,000	0	(51,000)	
Total Capital Expenditures		0	0	51,000	0	(51,000)	
Total Expenditures		457,898	465,595	616,470	571,686	(44,784)	Overall Expenditure Increase/Decrease: -7.26%

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 (10), Ambulances (10), Mini-pumper Attack Trucks (7), All-terrain Wildland Firefighting Apparatus/Woods Trucks (7), Water Tanker Trucks (5), Ocean Rescue Jet-Ski and ATV (3)
- Law Enforcement – Marked and Unmarked Units (310), Marine Patrol Boats (4), Motorcycles (7), RV Mobile Command (1) SWAT Vehicles (5)
- Road Equipment – Excavators (2), Loaders (8), Motorgraders (2), Dozers (5), Dump Trucks (12)
- Public Transportation – Buses (32), Minivans (2), Passenger Vehicles (3)
- Other Vehicles – Fuel Truck (2), Passenger Vehicles (27), Light Duty Trucks (31), Heavy Duty Trucks (46), Trailers (20), Utility Vehicles (7)

Fleet Management Facts

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

The Fleet Management division receives approximately 2,500 service requests and provides maintenance and repairs for 960 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 2,400 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 2021-22

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

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 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Annual Fuel Usage	Gallon	559,798	562,357	560,000	570,000
2. Percentage of shop time spent on preventative maintenance	%	46%	48%	48%	55%
3. Percentage of shop time spent on equipment repairs	%	54%	52%	52%	45%
4. Percentage of Service Mechanic time spent on generator maintenance	%	8%	9%	10%	10%
5. Percentage of Service Mechanic time spent on mobile fuel delivery and service	%	92%	91%	90%	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, Tire Balance Machine and an additional four post Bendpak Lift.

General Services - Fleet Management

General Fund

Fund 001: Dept. 1410		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
519.10-12	Regular Salaries	375,576	397,426	437,341	449,895	12,554	
519.10-14	Overtime	19,681	8,935	5,500	5,500	0	
519.10-xx	Employee Benefits	161,643	169,101	188,333	194,542	6,209	
Total Personnel Services		556,900	575,462	631,174	649,937	18,763	
519.31-10	Professional Services	0	0	90	90	0	
519.34-10	Other Contracted Services	5,283	11,286	16,000	16,000	0	Fire Extinguishers for FCSO Vehicles
519.40-10	Travel Expenses	0	75	150	150	0	
519.41-01	Devices and Accessories	0	91	100	100	0	
519.41-10	Communications Recurring	1,021	1,382	1,968	2,216	248	
519.41-20	Communications Inst/Repr	0	0	50	0	(50)	
519.42-01	Postage	28	18	50	50	0	
519.44-10	Rentals & Leases	4,277	4,848	5,200	6,070	870	
519.45-20	Vehicle Insurance	1,866	1,858	1,920	1,920	0	
519.46-10	Building/Equipment Repairs	12,231	15,873	15,000	16,000	1,000	
519.46-20	Vehicle Repair	313,849	323,361	254,000	325,000	71,000	FCSO Vehicle Repair
519.46-30	Maintenance Agreements	0	6,438	3,600	6,000	2,400	
519.46-40	Small Tools & Equip	3,502	918	5,000	5,000	0	
519.47-10	Printing & Binding	720	0	40	40	0	
519.49-10	Other Current Charges	212	0	150	150	0	
519.49-15	Advertising	0	0	100	100	0	
519.51-10	Office Supplies	295	225	400	400	0	
519.51-11	Office Equipment	175	902	500	500	0	
519.52-10	Gas, Oil & Lubricants	31,346	5,738	17,400	17,400	0	
519.52-12	Other Operating Expenses	3,453	2,543	4,000	4,000	0	
519.52-20	Clothing & Wearing Apparel	0	0	225	0	(225)	
519.52-30	Data Processing Software	600	1,495	2,300	2,300	0	
519.54-10	Publications/Memberships	14	952	1,200	1,200	0	
519.55-01	Training/Educational Cost	309	120	800	800	0	
Total Operating Expenditures		379,181	378,123	330,243	405,486	75,243	
519.64-10	Equipment	0	43,197	16,500	0	(16,500)	
Total Capital Expenditures		0	43,197	16,500	0	(16,500)	
Total Expenditures		936,081	996,782	977,917	1,055,423	77,506	Overall Expenditure Increase/Decrease: 7.93%

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 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
- Sally’s Safe Haven
- 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 284 air conditioning units, 4 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 2021-22

- 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 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 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Cost/Square Foot of Buildings Maintained	\$	\$3.94	\$4.02	\$4.15	\$4.15
2. Number of Capital Improvement Projects Completed	#	6	6	7	7
3. Number of General Maintenance Projects Completed	#	7	8	8	8
4. Percentage of time spent of Preventative Maintenance	%	18%	17%	20%	20%

Major Initiatives / Highlights

- Wadsworth Park will receive new restroom facilities and a renovation of the dog park.
- Graham Swamp will receive new restroom facilities and expanded parking for the East trailhead.
- Carver Center will receive their phase 1 facility expansion, which will add approx. 3,300 sq. ft. of program space.
- Fire Station #62 will receive a generator, and be retrofitted and hardened for wind mitigation.
- The Government Services Complex lift station will receive a generator to ensure operability during times of power loss.

General Services - Facilities Management

General Fund

Fund 001: Dept. 1413	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
519.10-12	Regular Salaries	744,260	853,617	1,018,752	1,062,319	43,567	
519.10-14	Overtime	70,742	56,190	37,700	37,700	0	
519.10-xx	Employee Benefits	361,594	406,187	505,453	531,459	26,006	
	Total Personnel Services	1,176,596	1,315,994	1,561,905	1,631,478	69,573	
519.31-10	Professional Services	78,793	11,500	45,000	45,000	0	Indoor Air Quality Testing & Remediation Costs
519.34-10	Other Contracted Services	492,677	463,729	653,819	653,819	0	Courthouse Expenses Formerly in Fund 108
519.40-10	Travel Expenses	0	60	200	200	0	
519.41-01	Devices and Accessories	112	210	125	150	25	
519.41-10	Communications Recurring	12,709	12,194	12,800	12,820	20	
519.41-20	Communications Inst/Repr	50	0	200	200	0	
519.42-01	Postage	74	1	100	100	0	
519.43-10	Utilities Expense	338,705	598,671	656,300	620,000	(36,300)	
519.44-10	Rentals & Leases	47,729	16,162	14,000	17,000	3,000	
519.45-20	Vehicle Insurance	9,955	10,334	10,330	10,330	0	
519.45-30	Property/Casualty Insurance	28,855	28,855	29,000	33,200	4,200	
519.46-10	Building/Equipment Repairs	311,673	233,135	266,200	269,000	2,800	
519.46-20	Vehicle Repair	32,871	21,175	40,000	40,000	0	
519.46-30	Maintenance Agreements	34,148	50,681	99,000	80,000	(19,000)	
519.46-40	Small Tools & Equipment	32,775	31,667	36,000	36,000	0	
519.47-10	Printing & Binding	0	59	200	200	0	
519.49-10	Other Current Charges	5,720	3,263	5,000	5,000	0	
519.49-14	Landfill Tipping Fees	11,813	17,387	7,000	15,000	8,000	
519.49-15	Advertising	3	0	100	100	0	
519.51-10	Office Supplies	1,236	442	1,200	1,200	0	
519.51-11	Office Equipment	1,966	3,438	4,000	4,000	0	
519.52-10	Gas, Oil & Lubricants	58,977	44,423	65,900	65,900	0	
519.52-12	Other Operating Expenses	66,350	55,513	79,000	79,000	0	
519.52-20	Clothing & Wearing Apparel	0	0	300	300	0	
519.52-30	Data Processing Software	485	0	1,500	1,500	0	
519.54-10	Publications and Memberships	267	509	500	500	0	
519.55-03	Training/Conference	1,655	621	1,800	1,800	0	
	Total Operating Expenditures	1,569,598	1,604,029	2,029,574	1,992,319	(37,255)	

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General Services - Facilities Management

General Fund

Fund 001: Dept. 1413	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Capital Expenditures							
519.63-10	Improvements other than Buildings	0	15,296	0	0	0	
519.64-10	Equipment	371,848	0	78,250	149,750	71,500	Water Pump & VFD Rep. 50% & Rolling Stock Below
Total Capital Expenditures		371,848	15,296	78,250	149,750	71,500	

Overall Expenditure Increase/Decrease:

Total Expenditures	3,118,042	2,935,319	3,669,729	3,773,547	103,818	2.83%
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Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Ford F-350 Utility	38,500	Ford F-350 Utility
Ford F-250 Utility	36,500	Ford E-350 Van - Inmate
Ford T-150 Midroof Van	29,000	Ford E-350 Van
Ford Explorer	36,000	Ford Escape
Total Capital Equipment	140,000	

General Services - Government Services Building (GSB)

General Fund

Fund 001: Dept. 0250		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments				
Expenditures											
519.34-10	Other Contracted Services	166,859	178,615	175,642	192,000	16,358	Janitorial & Landscaping				
519.34-20	Governmental Services	122,374	981	120,000	0	(120,000)	Non-Billable Work Orders Being Used				
519.41-10	Communications Recurring	414	346	600	600	0					
519.42-01	Postage	26	0	0	0	0					
519.43-10	Utilities Expense	237,995	262,588	245,600	264,000	18,400					
519.44-10	Rentals & Leases	10,032	965	5,000	5,000	0					
519.45-30	Property/Casualty Insurance	135,707	135,703	137,000	153,000	16,000					
519.46-10	Building/Equipment Repairs	71,432	78,049	49,000	78,000	29,000	Elevator Repairs				
519.46-30	Maintenance Agreements	53,004	54,017	63,800	63,800	0					
519.46-40	Small Tools & Equipment	417	518	350	400	50					
519.49-10	Other Current Charges/Oblig	225	225	225	225	0					
519.51-11	Office Equipment	182	94	500	2,000	1,500					
519.52-10	Gas, Oil & Lubricants	927	791	1,000	1,000	0					
519.52-12	Other Operating Expenses	10,750	8,735	17,000	17,000	0					
Total Operating Expenditures		810,344	721,627	815,717	777,025	(38,692)					
519.64-10	Equipment	15,300	17,587	60,750	59,750	(1,000)	Water Secondary Pump, VFD Repl, Chamber Overhaul				
Total Capital Expenditures		15,300	17,587	60,750	59,750	(1,000)					
Total Expenditures						825,644	739,214	876,467	836,775	(39,692)	Overall Expenditure Increase/Decrease: -4.53%

General Services - Princess Place Eco-Cottages

General Fund

Fund 001: Dept. 1436	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
	Expenditures						
572.10-12	Regular Salaries	10,782	6,471	13,516	14,872	1,356	
572.10-14	Overtime	726	143	0	0	0	
572.10-xx	Employee Benefits	6,103	1,368	8,209	8,628	419	
	Total Personnel Services	17,611	7,982	21,725	23,500	1,775	
572.34-10	Other Contracted Services	4,395	15,713	48,535	48,535	0	Janitorial, Pest Control, Fire Extinguishers
572.41-10	Communications Recurring	5,608	5,898	6,540	6,400	(140)	
572.41-20	Communications Install/Repair	155	0	200	200	0	
572.43-10	Utilities Expense	0	2,201	5,000	4,500	(500)	
572.46-10	Building/Equipment Repairs	204	246	4,000	4,000	0	
572.49-10	Other Current Charges/Obligations	1,254	7,098	6,500	7,200	700	Reservation and Transaction Fees
572.49-15	Advertising	0	0	1,000	1,000	0	Marketing
572.52-12	Other Operating Expenses	635	1,193	14,250	14,250	0	Cleaning Supplies, Linens, Dishes
	Total Operating Expenditures	12,251	32,349	86,025	86,085	60	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	29,862	40,331	107,750	109,585	1,835	1.70%

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 for a fixed-route transportation system.

Public Transportation Information

- Provides transportation services to over 7,500 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
- 3% of riders have destinations outside of Flagler County
- Provides over 350 trips a day, 24 days a month
- Operates 33 vehicles (30 of which are wheelchair-capable vehicles)
- Average trip length is over 7 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 for clients to visit out-of-county doctors and hospitals
- ❖ 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 handicapped individuals

Goals FY 2021-22

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

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 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Passengers Served	#	7,438	7,867	7,850	9,000
2. Total Trips	#	101,089	37,476	85,500	120,000
3. Vehicle Miles Driven	#	617,365	228,426	585,500	750,000
4. Cost per Paratransit Trip	\$	\$14.39	\$16.20	\$16.80	\$15.00
5. Grant Dollars & Other Revenues/Tax Dollars (Percentage %)	%	68/32	68/32	70/30	80/20
6. Tax Dollar Cost/Resident (Ratio)	\$	\$4.10	\$4.25	\$4.70	\$4.10

Major Initiatives / Highlights

- The Transportation Development Plan will be updated this year. This plan will allow Flagler County to continue to receive state and federal grant dollars.
- 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 001: Dept. 1910		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
544.10-12	Regular Salaries	620,132	789,023	1,045,036	1,086,899	41,863	
544.10-14	Overtime	92,851	78,622	17,600	17,600	0	
544.10-xx	Employee Benefits	350,463	394,269	553,484	572,314	18,830	
Total Personnel Services		1,063,446	1,261,914	1,616,120	1,676,813	60,693	
544.31-10	Professional Services	7,638	10,927	48,000	20,000	(28,000)	Transportation Development Plan Update
544.34-10	Other Contracted Services	8,851	1,315	18,650	18,650	0	Annual Fire Suppression System Inspection
544.40-10	Travel/Training	5,426	632	5,000	5,000	0	
544.41-01	Devices & Accessories	16	94	500	500	0	
544.41-10	Communications	11,259	16,802	17,040	18,540	1,500	Radio User Fees
544.41-20	Communications Installation & Repairs	2,072	0	2,000	2,000	0	
544.42-01	Postage Expense	755	840	775	800	25	
544.44-10	Rentals & Leases	6,663	18,678	20,922	20,925	3	Radio Rentals
544.45-20	Vehicle Insurance	20,856	20,793	23,270	25,900	2,630	
544.46-10	Building/Equip Repairs	150	140	300	300	0	
544.46-20	Vehicle Repair	145,213	110,278	121,000	127,500	6,500	
544.46-30	Maintenance Agreements	20,070	21,255	23,000	25,700	2,700	MDM Software Contract
544.46-40	Small Tools & Equipment	180	241	300	300	0	
544.47-10	Printing & Binding	192	0	500	500	0	
544.49-10	Other Current Charges/Oblig	274	498	1,000	1,000	0	
544.49-15	Advertising	159	235	300	300	0	
544.51-10	Office Supplies	303	225	600	600	0	
544.51-11	Office Equipment	464	506	1,000	1,000	0	
544.52-10	Gas, Oil & Lubricants	192,308	149,651	245,000	245,000	0	
544.52-12	Other Operating Expenses	2,212	886	2,150	4,150	2,000	Bus Signage
544.55-01	Training/Educational Cost	1,363	1,059	2,000	2,000	0	
Total Operating Expenditures		426,424	355,055	533,307	520,665	(12,642)	
544.64-10	Equipment	0	47,822	0	0	0	
Total Capital Expenditures		0	47,822	0	0	0	
Total Expenditures		1,489,870	1,664,791	2,149,427	2,197,478	48,051	Overall Expenditure Increase/Decrease: 2.24%

General Services - Public Transportation

General Fund

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

Description:

Shirley Conroy Capital Assistance Grant aka Transportation Disadvantage Trips Grant

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

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

Fund 001: Dept. 8205		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures							
544.64-10	Equipment	344,260	345,944	295,000	0	(295,000)	
Total Expenditures		344,260	345,944	295,000	0	(295,000)	Overall Expenditure Increase/Decrease: -100.00%

Description:

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

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

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 and the County Youth Fair and 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

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

Goals FY 2021-22

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

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 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Acres of County Park/ 1,000 residents	Acres	57	55	55	53
2. Maintenance Cost/Acres of County Parks	Dollars	\$283.61	\$284.78	\$285.75	\$286.50
3. Number of Park Facility Rentals	#	2,424	2,213	2,450	2,500
4. Number of Capital Improvement Projects Completed	#	7	5	6	6

Major Initiatives / Highlights

- Flagler County Parks & Recreation will organize 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.
- Wadsworth Park will receive upgrades to the Dog Park, along with construction of restrooms facilities and additional parking close to Roberts Road.

General Services - Recreation Facilities

General Fund

Fund 001: Dept. 1440		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
572.10-12	Regular Salaries	502,562	518,107	648,793	676,335	27,542	
572.10-14	Overtime	41,105	37,799	10,600	10,600	0	
572.10-xx	Employee Benefits	249,729	251,230	325,894	337,227	11,333	
Total Personnel Services		793,396	807,136	985,287	1,024,162	38,875	
572.31-10	Professional Services	5,000	0	0	0	0	
572.34-10	Other Contracted Services	222,953	210,235	226,400	226,400	0	
572.34-20	Governmental Services	2,445	1,990	0	2,000	2,000	Road & Bridge Staff Time
572.40-10	Travel/Training	0	120	200	200	0	
572.41-01	Devices and Accessories	157	1,286	150	300	150	
572.41-10	Communications Recurring	3,957	5,379	6,168	6,400	232	Radio User Fees
572.41-20	Communications Instl/Repairs	0	0	300	300	0	
572.42-01	Postage	71	55	150	150	0	
572.43-10	Utilities Expense	139,646	128,332	151,140	151,140	0	
572.44-10	Rentals & Leases	12,794	20,981	22,659	26,180	3,521	Radio Rentals
572.45-20	Vehicle Insurance	6,946	8,007	7,700	9,450	1,750	
572.46-10	Bldg/Equipment Repairs	97,616	109,808	92,000	111,000	19,000	
572.46-20	Vehicle Repair	51,405	48,471	50,000	55,000	5,000	
572.46-30	Maintenance Agreements	1,430	1,122	1,450	1,000	(450)	
572.46-40	Small Tools & Equipment	19,274	22,763	19,000	21,000	2,000	
572.47-10	Printing & Binding	409	366	2,100	2,100	0	
572.48-10	Promotional Activities	0	487	400	400	0	
572.49-10	Other Current Charges	15,493	5,980	14,500	7,600	(6,900)	
572.49-14	Landfill Tipping Fees	6,728	9,835	10,000	10,000	0	
572.49-15	Advertising	2,049	125	700	1,500	800	
572.51-10	Office Supplies	77	102	400	400	0	
572.51-11	Office Equipment	411	176	250	250	0	
572.52-10	Gas, Oil & Lubricants	52,323	45,411	65,400	65,400	0	
572.52-12	Other Operating Expenses	152,875	99,033	135,000	135,000	0	Turf Supplies & Park Grounds Supplies
572.52-20	Clothing & Wearing Apparel	0	22	250	250	0	
572.52-30	Data Processing Software	12,000	12,040	13,000	20,000	7,000	
572.54-10	Publications/Memberships	128	25	400	400	0	
572.55-01	Training/Educational Cost	408	1,213	300	900	600	

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General Services - Recreation Facilities

General Fund

Fund 001: Dept. 1440	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments				
Expenditures (continued)											
574.34-10	Other Contracted Services	0	17,685	18,000	18,000	0	Native American Festival				
574.47-10	Printing & Binding	0	224	1,000	1,000	0	Native American Festival				
574.49-10	Other Current Charges	0	2,160	2,300	2,300	0	Native American Festival				
574.49-15	Advertising	0	1,638	2,100	2,100	0	Native American Festival				
574.52-12	Other Operating Expenses	195	5,484	6,600	6,600	0	Native American Festival				
Total Operating Expenditures		806,790	760,555	850,017	884,720	34,703					
572.64-10	Equipment	157,297	220,722	0	174,500	174,500	See Detailed List Below				
Total Capital Expenditures		157,297	220,722	0	174,500	174,500					
572.81-01	Aid/Contribution - School Board	125,000	125,000	169,000	169,000	0					
Total Grants & Aids		125,000	125,000	169,000	169,000	0					
Total Expenditures						1,882,483	1,913,413	2,004,304	2,252,382	248,078	Overall Expenditure Increase/Decrease: 12.38%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Compact P/U 4x4	26,000	ATV
8x20 Flat bed Trailer	11,500	EH820-10 Trailer
Ford F-350 Utility	38,500	Ford F-350 4x4
48" Scag Mower	9,500	48" Scag Mower
48" Scag Mower	9,500	48" Scag Mower
48" Scag Mower	9,500	48" Scag Mower
Ford F-550 4x4 6 yd Pump	70,000	Ford F-550 4x4
Total Capital Equipment	174,500	

General Services - Vessel Registration

General Fund

Fund 001: Dept. 1446	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
	Expenditures						
572.46-10	Building/Equipment Repairs	0	0	25,000	30,000	5,000	
	Total Operating Expenditures	0	0	25,000	30,000	5,000	
572.63-10	Improvements Other Than Building	0	5,310	115,491	0	(115,491)	Funding Moved to Reserves
	Total Capital Expenditures	0	5,310	115,491	0	(115,491)	
	Total Expenditures	0	5,310	140,491	30,000	(110,491)	Overall Expenditure Increase/Decrease: -78.65%

General Services - Carver Center

General Fund

Fund 001:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 1442	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
	Expenditures						
572.34-10	Other Contracted Services	232	431	500	500	0	
572.43-10	Utilities Expense	23,306	21,574	25,950	29,000	3,050	
572.46-10	Building/Equipment Repairs	941	545	2,000	2,000	0	
572.46-40	Small Tools & Equipment	59	1,680	500	500	0	
572.52-12	Other Operating Expenses	0	169	1,200	1,000	(200)	
	Total Operating Expenditures	24,538	24,399	30,150	33,000	2,850	
572.81-01	Grants/Aids/Contributions	90,000	90,000	97,500	97,500	0	
	Total Grants & Aids Expenditures	90,000	90,000	97,500	97,500	0	
	Total Expenditures	114,538	114,399	127,650	130,500	2,850	Overall Expenditure Increase/Decrease: 2.23%

General Services - Bull Creek Fish Camp

General Fund

Fund 001: Dept. 1444		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
572.10-12	Regular Salaries	21,359	20,845	27,033	29,744	2,711	
572.10-14	Overtime	1,556	1,475	1,500	1,500	0	
572.10-xx	Employee Benefits	12,336	12,170	16,746	17,583	837	
Total Personnel Services		35,251	34,490	45,279	48,827	3,548	
572.34-10	Other Contracted Services	5,668	6,517	14,420	14,420	0	Septic Tank Cleaning
572.34-20	Governmental Services	2,706	556	0	0	0	
572.41-10	Communications Recurring	1,206	1,192	1,400	1,400	0	
572.43-10	Utilities Expense	7,739	8,470	7,900	8,500	600	
572.44-10	Rentals & Leases	288	182	350	350	0	
572.46-10	Building/Equipment Repairs	6,439	2,455	9,000	9,000	0	
572.46-40	Small Tools & Equipment	151	0	500	500	0	
572.47-10	Printing & Binding	220	0	300	300	0	
572.48-10	Promotional Activities	495	0	1,000	500	(500)	
572.49-10	Other Current Charges/Oblig	3,194	550	3,450	3,450	0	
572.49-14	Landfill tipping fees	33	0	0	0	0	
572.51-10	Office Supplies	0	134	0	0	0	
572.52-12	Other Operating Expenses	1,687	468	4,000	4,000	0	
Total Operating Expenditures		29,826	20,524	42,320	42,420	100	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		65,077	55,014	87,599	91,247	3,648	4.16%

General Services - Princess Place

General Fund

Fund 001: Dept. 1445	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments				
Expenditures											
572.10-12	Regular Salaries	84,757	77,064	95,524	104,104	8,580					
572.10-14	Overtime	4,559	4,878	3,500	3,500	0					
572.10-xx	Employee Benefits	50,682	42,243	58,426	61,156	2,730					
Total Personnel Services		139,998	124,185	157,450	168,760	11,310					
572.31-10	Professional Services	0	5,430	0	0	0					
572.34-10	Other Contracted Services	8,800	16,763	9,250	15,800	6,550	Tree and Stump Removal				
572.41-10	Communications	1,517	1,891	2,250	2,250	0					
572.43-10	Utilities Expense	10,614	8,269	11,100	11,100	0					
572.44-10	Rentals & Leases	4,318	6,263	7,000	7,000	0					
572.46-10	Building/Equipment Repairs	7,055	24,481	75,000	75,000	0	Interior Lodge Repairs				
572.46-20	Vehicle Repair	1,020	248	1,200	1,200	0					
572.46-30	Maintenance Agreements	68	71	70	75	5					
572.46-40	Small Tools & Equipment	2,355	4,746	2,350	4,500	2,150					
572.47-10	Printing & Binding	2,420	1,255	2,000	2,000	0					
572.49-10	Other Current Chrgs/Oblig	0	70	0	0	0					
572.51-10	Office Supplies	468	165	400	400	0					
572.51-11	Office Equipment	60	0	150	150	0					
572.52-12	Other Operating Expenses	5,078	2,514	7,500	7,500	0	Sod and Shell Materials				
572.52-20	Clothing & Wearing Apparel	0	0	50	50	0					
Total Operating Expenditures		43,773	72,166	118,320	127,025	8,705					
Total Expenditures						183,771	196,351	275,770	295,785	20,015	7.26%
Overall Expenditure Increase/Decrease:											

Emergency Management - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures						
Emergency Management - Personnel	355,272	294,764	480,503	505,775	25,272	
Emergency Management - Operating	84,398	160,279	113,332	118,170	4,838	
Emergency Management - Capital	9,577	0	0	39,000	39,000	
Emergency Management - Grants & Aids	0	10,200	12,000	12,000	0	
Emergency Management - EMPG Grant	69,392	68,045	67,996	0	(67,996)	
Emergency Management - EMPA Grant	104,570	115,733	105,806	0	(105,806)	
Emergency Management - HazMat Facilities Grant	13,658	2,073	2,284	2,500	216	
Emergency Management - Homeland Security Grant	0	38,244	88,500	0	(88,500)	
Emergency Management - CERT Grant	5,000	5,000	5,000	0	(5,000)	
Total Expenditures	641,867	694,338	875,421	677,445	(197,976)	Overall Expenditure Increase/Decrease: -22.61%

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 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 2021-22

- 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 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 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Training classes held*	#	33	21	25	26
2. Training classes attendance*	#	459	211	400	415
3. Exercises held*	#	4	1	4	5
4. Exercises held attendance*	#	72	6	50	52
5. PSN enrollment	#	570	506	500	515
6. ALERTFlagler enrollment	#	79,333	100,053	100,000	103,000
7. Community Outreach and Preparedness Presentations*	#	39	12	15	16
8. Estimated audience reached for Outreach and Preparedness Presentations	#	14,011	9,136	10,000	10,300
9. Disaster Preparedness Guides distributed	#	10,000	9,000	10,000	10,300
10. Social Media Followers	#	14,980	19,100	20,000	20,600

* COVID-19 created unexpected limitations in FY19-20

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, as was evidenced in the response to Hurricane Isaias, and COVID-19.
- Emergency Management coordinated preparedness, response, and recovery efforts for COVID-19 working with the Emergency Operations Center, various County and municipal agencies, as well as many non-profit organizations.
 - Emergency Management spearheaded the filling of the public health COVID-19 testing gap for three months, with support from various partners, until the public health agency was able to support this need directly.
 - Emergency Management handled the logistics of the COVID-19 vaccination program, filled appointment scheduling voids, and coordinated the homebound vaccination program with the Fire Rescue Department.
- Emergency Management, in partnership with the Finance, Tourism & Economic Development, and Social Services departments, spearheaded the development and management of \$20 Million in Coronavirus Relief Funds.
- Significant progress was made in receiving Public Assistance funds from the Federal Emergency Management Agency for eligible expenses incurred during the response to and recovery from Hurricanes Matthew, Irma, and Dorian.
- The Flagler County School Board, Flagler County Emergency Management, Flagler County General Services, and the Florida Division of Emergency Management continue to work closely together to identify additional geographically diverse shelter spaces.
- In FY21 Emergency Management received State approval for the Countywide Comprehensive Emergency Management Plan and Local Mitigation Strategy.

Emergency Management

General Fund

Fund 001: Dept. 3812		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments				
Expenditures											
525.10-12	Regular Salaries	250,351	209,869	348,940	363,897	14,957					
525.10-14	Overtime	11,653	1,204	0	0	0					
525.10-xx	Employee Benefits	93,268	83,691	131,563	141,878	10,315					
Total Personnel Services		355,272	294,764	480,503	505,775	25,272					
525.34-10	Other Contracted Services	1,051	371	1,000	1,000	0	CERT Training				
525.40-10	Travel Expense	1,225	218	1,500	1,000	(500)					
525.41-10	Communications Recurring	8,775	21,540	12,856	14,420	1,564	Radio User Fees				
525.42-01	Postage	248	20	500	500	0					
525.43-10	Utilities Expense	58,793	62,545	73,000	75,000	2,000					
525.44-10	Rentals & Leases	180	37,372	4,726	7,000	2,274	Radio Rental Fees				
525.45-20	Vehicle Insurance	242	244	1,000	1,000	0					
525.46-10	Building/Equipment Repairs	817	78	1,000	5,000	4,000					
525.46-20	Vehicle Repair	360	824	2,000	2,000	0					
525.46-30	Maintenance Agreements	6,964	23,379	6,500	0	(6,500)	Moved to Fund 128 EMPG				
525.46-40	Small Tools & Equipment	34	153	0	0	0					
525.47-10	Printing & Binding	326	5,216	0	0	0					
525.49-10	Other Current Chrgs & Obligation	276	60	500	500	0					
525.51-10	Office Supplies	377	706	1,000	1,000	0					
525.51-11	Office Equipment	159	1,235	0	0	0					
525.52-10	Gas, Oil & Lubricants	1,499	2,389	3,750	3,750	0					
525.52-12	Other Operating Expenses	1,172	1,246	1,000	1,500	500					
525.52-20	Clothing & Wearing Apparel	0	480	2,000	2,000	0	Protective Gear and Uniforms				
525.52-30	Data Processing Software	833	833	0	0	0					
525.54-10	Publications & Memberships	1,038	821	1,000	1,500	500					
525.55-01	Training/Educational Cost	29	549	0	1,000	1,000					
Total Operating Expenditures		84,398	160,279	113,332	118,170	4,838					
525.64-10	Equipment	9,577	0	0	39,000	39,000	Rolling Stock Replacement Ref #935 F-150 4x4				
Total Capital Expenditures		9,577	0	0	39,000	39,000					
525.82-19	Flagler Volunteer Services	0	10,200	12,000	12,000	0	Flagler Volunteer Services				
Total Grants and Aids		0	10,200	12,000	12,000	0					
Total Expenditures						449,247	465,243	605,835	674,945	69,110	11.41%
Overall Expenditure Increase/Decrease:											

Emergency Management - EMPG Grant

General Fund

Fund 001: Dept. 8612		Actual FY 18-19	Actual FY 19-20	Budgeted FY 20-21	Tentative FY 21-22	Changes +/-	Comments
Expenditures							
525.10-12	Regular Salaries	22,115	16,785	0	0	0	This grant was moved to Fund 128
525.10-xx	Employee Benefits	7,367	6,076	0	0	0	
Total Personnel Services		29,482	22,861	0	0	0	
525.40-10	Travel Expenses	0	6	0	0	0	
525.41-01	Devices and Accessories	0	1,136	0	0	0	
525.43-10	Utilities Expense	8,631	7,000	12,000	0	(12,000)	
525.46-10	Building/Equipment Repairs	0	198	0	0	0	
525.46-40	Small Tools & Equipment	0	7,140	0	0	0	
525.51-11	Office Equipment	0	18,788	0	0	0	
525.52-12	Other Operating Expenses	0	5,981	35,996	0	(35,996)	
525.52-20	Clothing & Wearing Apparel	0	190	0	0	0	
Total Operating Expenditures		8,631	40,439	47,996	0	(47,996)	
525.64-10	Equipment	31,279	4,745	20,000	0	(20,000)	
Total Capital Expenditures		31,279	4,745	20,000	0	(20,000)	
Total Expenditures		69,392	68,045	67,996	0	(67,996)	Overall Expenditure Increase/Decrease: -100.00%

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.

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

Emergency Management - EMPA Grant

General Fund

Fund 001: Dept. 8613		Actual FY 18-19	Actual FY 19-20	Budgeted FY 20-21	Tentative FY 21-22	Changes + / (-)	Comments
Expenditures							
525.34-10	Other Contracted Services	17,929	0	15,000	0	(15,000)	This grant was moved to Fund 128
525.40-10	Travel Expenses	2,856	1,901	7,500	0	(7,500)	
525.41-10	Communications	2,244	289	2,950	0	(2,950)	
525.42-01	Postage Expense	9	0	0	0	0	
525.43-10	Utilities Expense	587	0	0	0	0	
525.45-20	Vehicle Insurance	722	729	0	0	0	
525.46-10	Building/Equipment Repairs	36	0	0	0	0	
525.46-20	Vehicle Repair	849	204	0	0	0	
525.46-30	Maintenance Agreements	1,901	16,264	25,000	0	(25,000)	
525.46-40	Small Tools & Equipment	398	40,923	3,000	0	(3,000)	
525.47-10	Printing & Binding	0	0	7,500	0	(7,500)	
525.49-13	Service Awards/Recognition	0	175	0	0	0	
525.51-10	Office Supplies	989	530	4,000	0	(4,000)	
525.51-11	Office Equipment	16,780	3,140	1,500	0	(1,500)	
525.52-10	Gas, Oil & Lubricants	2,023	469	0	0	0	
525.52-12	Other Operating Expenses	3,024	2,120	34,356	0	(34,356)	
525.52-20	Clothing & Wearing Apparel	0	480	0	0	0	
525.52-30	Data Processing Software	25,186	44,625	0	0	0	
525.54-10	Publications/Memberships	0	584	500	0	(500)	
525.55-03	Conference/Seminar Registration	1,685	3,300	4,500	0	(4,500)	
	Total Operating Expenditures	77,218	115,733	105,806	0	(105,806)	
525.64-10	Equipment	27,352	0	0	0	0	
	Total Capital Expenditures	27,352	0	0	0	0	
	Total Expenditures	104,570	115,733	105,806	0	(105,806)	Overall Expenditure Increase/Decrease: -100.00%

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.

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

Emergency Management - HazMat Facilities Grant

General Fund

Fund 001:		Actual	Actual	Budgeted	Tentative	Changes	
Dept. 8026		FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Expenditures							
525.34-10	Other Contracted Services	5,000	0	0	0	0	
525.46-40	Small Tools and Equipment	2,560	1,917	0	2,500	2,500	
525.51-10	Office Supplies	0	156	0	0	0	
525.51-11	Office Equipment	6,098	0	0	0	0	
525.52-12	Other Operating Expenses	0	0	2,284	0	(2,284)	
Total Operating Expenditures		13,658	2,073	2,284	2,500	216	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		13,658	2,073	2,284	2,500	216	9.46%

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.

Emergency Management - Homeland Security Grant

General Fund

Fund 001:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 8602	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Expenditures							
525.34-10	Other Contracted Services	0	7,200	50,000	0	(50,000)	WebEOC Development and Training
525.46-30	Maintenance Agreements	0	31,044	38,500	0	(38,500)	WebEOC Annual Maintenance
	Total Operating Expenditures	0	38,244	88,500	0	(88,500)	
Total Expenditures		0	38,244	88,500	0	(88,500)	Overall Expenditure Increase/Decrease: -100.00%

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.

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

Emergency Management - CERT Grant

General Fund

Fund 001: Dept. 8624		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
525.34-10	Other Contracted Services	5,000	0	0	0	0	
525.41-01	Devices and Accessories	0	183	0	0	0	
525.46-40	Small Tools & Equip	0	2,369	5,000	0	(5,000)	
525.51-10	Office Supplies	0	606	0	0	0	
525.52-12	Other Operating Expenses	0	1,842	0	0	0	
Total Operating Expenditures		5,000	5,000	5,000	0	(5,000)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		5,000	5,000	5,000	0	(5,000)	-100.00%

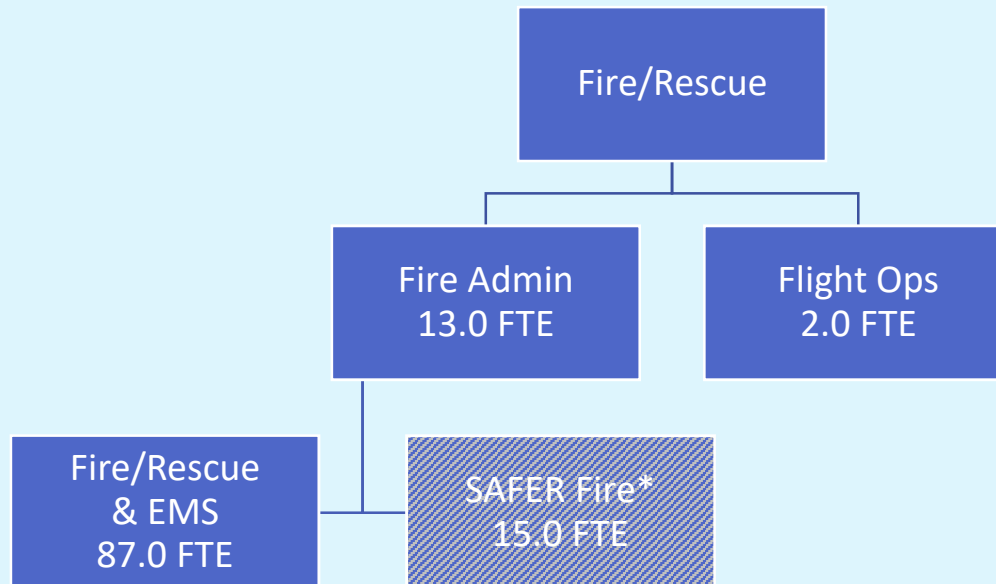
Description:

The Community Emergency Response Team program grant is awarded to Flagler County by the Florida Department of Community Affairs to enhance and expand the existing Community Emergency Response Team program through training and equipment. This training helps the CERT members prepare citizens for emergency situations in their community and neighborhood. CERT members give critical support to first responders in emergencies, provide immediate assistance to victims, collect disaster information to support first responder efforts, and provide the initial neighborhood help in the immediate hours following a major emergency. The concept is families helping themselves and neighbors helping neighbors to prepare, respond and recover in their own neighborhood. The funding is categorized into planning, training, exercise and equipment-related purchases.

Fire/Rescue - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures						
Fire Admin - Personnel	0	0	0	1,349,797	1,349,797	
Fire Admin - Operating	0	0	0	36,159	36,159	
Fire/Rescue & EMS - Personnel	8,830,527	9,473,029	9,651,443	8,561,852	(1,089,591)	
Fire/Rescue & EMS - Operating	1,185,097	1,188,253	1,395,708	1,482,647	86,939	
Fire/Rescue & EMS - Capital	1,239,756	579,982	831,000	564,000	(267,000)	
Fire/Rescue & EMS - Debt Service	102,764	102,808	51,123	0	(51,123)	
Flight Ops - Personnel	294,699	318,184	293,371	304,493	11,122	
Flight Ops - Operating	300,205	384,060	318,879	325,514	6,635	
Flight Ops - Capital	26,904	4,083	0	60,000	60,000	
EMS Grant - Operating	0	9,145	0	0	0	
EMS Grant - Capital	0	4,340	13,830	0	(13,830)	
Total Expenditures	11,979,952	12,063,884	12,555,354	12,684,462	129,108	Overall Expenditure Increase/Decrease: 1.03%



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

Description

Flagler County Fire/Rescue (FCFR) provides 24-hour/365 day emergency response and public safety services for all of 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 efficiently and effectively when help is needed. Flagler County is the sole provider of emergency ambulance services in the County.

Fire/Rescue has 117 full-time employee (FTE) positions as of October 2021, with the SAFER Grant award of \$3.26 million over the next three (3) years for 15 new positions. All members of Fire Rescue are dual certified in fire and emergency medical services to provide the highest quality of care. These 15 new positions will increase our current staffing on our fire apparatus from two to a minimum of three personnel at all times on each unit to meet NFPA standards, and improve the safety of our personnel.

Dual Certified personnel have the knowledge to perform fire 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. Station 31 (Korona) and Station 81 (Rima Ridge) are staffed with Volunteers for fire response with support personnel. In addition, Fire Rescue staffs EMS/transport units in Palm Coast Stations 21, 22, 24, and Flagler Beach 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 Marshall Office, Florida Department of Transportation, Occupational Safety and Health Administration, Florida Department of Health and Florida Fire Chief's Association.



Primary Functions

- ❖ Provide the appropriate response and equipment to all emergency calls with professionalism, accuracy, good customer service, compassion, and expertise
- ❖ Assure that all EMS responses are following medical guidelines consistent with Florida's pre-hospital nationwide protocols and our Medical Director
- ❖ Train, educate, and exercise staff as well as the general public on fire prevention, fire suppression, and wildfire mitigation.
- ❖ Provide medical classes to the public such as CPR and first aid, as Fire Rescue is a recognized American Heart Association training facility.
- ❖ Provide in-house training opportunities for staff and volunteers with Flagler County and all municipalities.
- ❖ Provide accurate plan review and building inspections following the Life Safety Code provisions.
- ❖ Maintain all fire/EMS equipment to assure operation during emergency events.
- ❖ Team with all other County and municipal agencies for large scale community events that require Fire Rescue.
- ❖ Participate with Technical Rescue Team Response with the State of Florida, as our agency is recognized for technical rescue and water rescue responses.
- ❖ Provide mutual aid to other jurisdictions through local and statewide agreements.

Goals FY 2021-22

- 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

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

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Annual Training Expense	\$	\$18,641	\$14,589	\$15,500	\$19,000
2. Medical Transports	#	7,767	7,574	7,920	8,016
3. Emergency Response - Fire Related Calls	#	1,789	909	965	1,055
4. Emergency Response - EMS Related Calls	#	13,279	12,070	13,650	13,820
5. Fire Prevention: Annual Fire Safety Inspections	#	100	40	75	196

Major Initiatives / Highlights

- FCFR was awarded \$3.26 million from FEMA for Staffing for Adequate Fire and Emergency Response (SAFER) Grant to add 15 new positions in April 2021.
- FCFR received two new rescues/ambulances that were placed into service at Station 21 and Station 62.
- Our Community Paramedic and FCFR personnel assisted Emergency Management in providing COVID testing sites and vaccinations to our community.
- FCFR’s newly established apparatus committee designed and ordered a 2020 Braun Ambulance and a 2021 Pierce Impel Pumper to be delivered in the fall of 2021.
- Six power-lift/power-load Stryker stretchers were purchased to upgrade the front line ambulance.

Fire/Rescue - Administration

General Fund

Fund 001: Dept. 3814		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments				
Expenditures											
522.10-12	Regular Salaries	0	0	0	856,566	856,566	Approved DUs, 1.0 FTE Community Paramedic & 1.0 FTE Battalion Chief - Admin - Funded 1/2 Year				
522.10-14	Overtime	0	0	0	38,181	38,181					
522.10-xx	Employee Benefits	0	0	0	455,050	455,050					
Total Personnel Services		0	0	0	1,349,797	1,349,797					
522.41-10	Communications Recurring	0	0	0	3,305	3,305	Radio User Fees (15% of total Fire/Rescue)				
522.44-10	Rentals & Leases	0	0	0	11,062	11,062	Radio User Fees (15% of total Fire/Rescue)				
522.51-11	Office Equipment	0	0	0	19,400	19,400	Approved DUs, Equipment for New Positions				
522.52-20	Clothing & Wearing Apparel	0	0	0	2,392	2,392	Staff Uniforms				
Total Operating Expenditures		0	0	0	36,159	36,159					
Total Expenditures						0	0	0	1,385,956	1,385,956	Overall Expenditure Increase/Decrease:
											100.00%

Fire/Rescue

General Fund

Fund 001: Dept. 3815		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
Fire/Rescue							
522.10-12	Regular Salaries	4,883,962	5,138,213	5,238,627	2,243,312	(2,995,315)	2.5% Step for Union Employees
522.10-14	Sick & Relief/Holiday Overtime	483,749	632,779	555,053	284,431	(270,622)	
522.10-15	Firefighters Supplemental	21,429	22,693	25,200	12,600	(12,600)	
522.10-28	Scheduled Overtime	353,174	369,469	395,742	190,486	(205,256)	
522.10-29	Special Team Pay	19,600	59,000	84,000	73,200	(10,800)	
522.10-xx	Employee Benefits	3,068,613	3,250,875	3,352,821	1,514,622	(1,838,199)	
EMS							
526.10-12	Regular Salaries	0	0	0	2,243,312	2,243,312	2.5% Step for Union Employees
526.10-14	Sick & Relief/Holiday Overtime	0	0	0	284,431	284,431	
526.10-15	Firefighters Supplemental	0	0	0	12,600	12,600	
526.10-28	Scheduled Overtime	0	0	0	207,592	207,592	
526.10-xx	Employee Benefits	0	0	0	1,495,266	1,495,266	
Total Personnel Services		8,830,527	9,473,029	9,651,443	8,561,852	(1,089,591)	Fire Rescue Admin Department Created in FY 22
Fire/Rescue							
522.31-10	Professional Services	77,622	30,600	84,964	31,682	(53,282)	Lifescan
522.34-10	Other Contracted Services	175,949	211,942	184,344	15,495	(168,849)	Inspections/Testing
522.40-10	Travel Expense	6,376	7,125	8,000	12,500	4,500	Volunteer Fire Fighter Reimbursement
522.41-01	Devices and Accessories	7,058	5,840	4,000	2,000	(2,000)	
522.41-10	Communications Recurring	25,012	45,377	45,562	24,914	(20,648)	Radio User Fees
522.41-20	Communications Inst/Repr	7,403	1,970	5,000	2,500	(2,500)	
522.42-01	Postage Expense	591	669	600	400	(200)	
522.43-10	Utilities Expense	40,323	39,252	43,855	24,809	(19,046)	
522.44-10	Rentals & Leases	1,329	74,665	74,700	32,248	(42,452)	Radio Rentals
522.45-10	General Liability Insurance	497	17,373	17,252	14,522	(2,730)	FF Cancer Coverage
522.45-20	Vehicle Insurance	16,171	16,914	18,396	6,899	(11,497)	
522.46-10	Bldg/Equip Repairs	45,886	3,906	5,000	2,500	(2,500)	Repairs to Fire Stations, Equipment, & Training Tower
522.46-20	Vehicle Repair	180,883	179,136	160,379	90,000	(70,379)	
522.46-30	Maintenance Agreements	55,797	48,760	78,895	25,045	(53,850)	
522.46-40	Small Tools & Equipment	53,063	48,024	46,390	69,757	23,367	Opti-Com Decision Unit Approved
522.47-10	Printing & Binding	527	1,286	2,000	1,000	(1,000)	
522.48-10	Promotional Activities	1,635	3,084	5,500	2,500	(3,000)	
522.49-10	Other Current Chgs	2,885	1,353	11,629	8,252	(3,377)	Uniform Cleaning, Alterations, & Repairs
522.51-10	Office Supplies	2,313	1,427	2,600	1,500	(1,100)	
522.51-11	Office Equipment	5,144	1,178	2,800	1,500	(1,300)	

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Fire/Rescue

General Fund

Fund 001:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 3815	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+/(-)	Comments
	Fire/Rescue (continued)						
522.52-10	Gas, Oil & Lubricants	117,141	92,243	120,000	60,000	(60,000)	
522.52-12	Other Operating Expenses	50,594	41,160	28,338	10,965	(17,373)	
522.52-20	Clothing & Wearing Apparel	64,914	62,591	165,529	116,764	(48,765)	Uniforms & Bunker Gear
522.52-30	Data Processing Software	40,580	41,410	40,880	13,599	(27,281)	Mobileyes Software Decision Unit Approved
522.52-40	Ambulance Drugs	171,209	180,002	210,000	0	(210,000)	
522.54-10	Publications/Memberships	4,146	6,145	3,095	3,695	600	
522.55-01	Training/Educational Cost	18,641	14,589	15,500	4,520	(10,980)	
522.55-03	Conference/Seminar Registration	3,105	1,795	2,500	1,500	(1,000)	
	EMS						
526.31-10	Professional Services	0	0	0	62,564	62,564	Medical Director & Lifescan
526.34-10	Other Contracted Services	0	0	0	169,890	169,890	Ambulance Billing
526.40-10	Travel Expense	0	0	0	1,000	1,000	
526.41-01	Devices and Accessories	0	0	0	2,000	2,000	
526.41-10	Communications Recurring	0	0	0	24,914	24,914	Radio User Fees
526.41-20	Communications Inst/Repr	0	0	0	2,500	2,500	
526.42-01	Postage Expense	0	0	0	400	400	
526.43-10	Utilities Expense	0	0	0	16,088	16,088	
526.44-10	Rentals & Leases	0	0	0	31,408	31,408	Radio Rentals
526.45-10	General Liability Insurance	0	0	0	379	379	
526.45-20	Vehicle Insurance	0	0	0	7,835	7,835	
526.46-10	Bldg/Equip Repairs	0	0	0	2,500	2,500	
526.46-20	Vehicle Repair	0	0	0	90,000	90,000	
526.46-30	Maintenance Agreements	0	0	0	58,662	58,662	Stryker Physio-Control
526.46-40	Small Tools & Equipment	0	0	0	31,757	31,757	Opti-Com Decision Unit Approved
526.47-10	Printing & Binding	0	0	0	1,000	1,000	
526.48-10	Promotional Activities	0	0	0	3,000	3,000	
526.49-10	Other Current Chgs	10	0	0	3,552	3,552	ALS Transport License, Uniform Cleaning & Repairs
526.49-18	Bank Analysis Fees	8,293	8,437	8,000	8,000	0	

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Fire/Rescue

General Fund

Fund 001: Dept. 3815	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
	EMS (continued)						
526.51-10	Office Supplies	0	0	0	1,500	1,500	
526.51-11	Office Equipment	0	0	0	1,500	1,500	
526.52-10	Gas, Oil & Lubricants	0	0	0	60,000	60,000	
526.52-12	Other Operating Expenses	0	0	0	13,910	13,910	Oxygen, CPR Cards, Janitorial Supplies
526.52-20	Clothing & Wearing Apparel	0	0	0	36,763	36,763	Staff Uniforms
526.52-30	Data Processing Software	0	0	0	45,479	45,479	Patient Care Reporting & Mobileyes Software DU Appr.
526.52-40	Ambulance Drugs	0	0	0	210,000	210,000	Supplies & Drugs to Stock Vehicles
526.54-10	Publications/Memberships	0	0	0	2,000	2,000	
526.55-01	Training/Educational Cost	0	0	0	11,530	11,530	Paramedic Licensures & State Certifications
526.55-03	Conference / Seminar Reg	0	0	0	1,450	1,450	
	Total Operating Expenditures	1,185,097	1,188,253	1,395,708	1,482,647	86,939	
522.64-10	Equipment	1,239,756	579,982	831,000	289,000	(542,000)	Rolling Stock Replacement, See Below
526.64-10	Equipment	0	0	0	275,000	275,000	
	Total Capital Expenditures	1,239,756	579,982	831,000	564,000	(267,000)	
522.71-30	Principal on Loan for Equipment	93,280	97,460	49,940	0	(49,940)	Debt Paid Off in FY21
522.72-30	Interest on Loan	9,484	5,348	1,183	0	(1,183)	
	Total Debt Service Expenditures	102,764	102,808	51,123	0	(51,123)	
	Total Expenditures	11,358,144	11,344,072	11,929,274	10,608,499	(1,320,775)	Overall Expenditure Increase/Decrease: -11.07%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
F-150 with topper	39,000	F-150 4x4
F-550 4x4 1 ton Attack Truck	\$ 125,000	Attack 51 - Espanola
F-550 4x4 1 ton Attack Truck	\$ 125,000	Attack 31 - Korona
Med Duty Ambulance	\$ 275,000	Rescue 21 - Palm Coast
	\$ 564,000	

Description

The Flight Operations Division provides 12-hour immediate response and recovery public safety services for all of Flagler County. For the other 12 hours, on call staff is prepared to respond, if needed, for aerial support. This division has 2 employees that operate and maintain the FireFlight helicopter. FireFlight has three missions prioritized as wildfire mitigation as its first priority, medical transport as its second priority, and law enforcement, search & rescue as its third priority.

Flight Operations provides wildfire and structural fire support as directed by incident commanders. Flight Operations also provides E911 EMS helicopter transport for trauma patients and other medical emergencies. Flight Operations plans and participates with all local law enforcement agencies to provide aerial surveillance on request, as well as search and rescue operations.

The highest priority for Flight Operations is to provide countywide aerial 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 875 hours and delivered over 1.8 million gallons of water on wildfires. Operational mandates for Flight Operations include directives from the Federal Aviation Authority, Department of Homeland Security, Department of Defense, Florida Division of Forestry, 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
- ❖ Provide air transport for medical patients
- ❖ Maintain the helicopter following Federal requirements
- ❖ Provide public education and training on FireFlight’s capabilities
- ❖ Train and exercise with all public safety agencies in Flagler County
- ❖ Provide reconnaissance, search & rescue for law enforcement and Fire Rescue
- ❖ Provide damage assessments after disaster events for Emergency Management

Goals FY 2021-22

- 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

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

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. EMS Flights	#	23	35	30	33
2. Fire Reconnaissance Flights	#	121	121	120	125
3. Fire Suppression Flights	#	14	12	15	20
4. Mutual Aid Fire Flights	#	1	0	5	5
5. Law Enforcement Flights	#	44	46	50	50
6. Maintenance Flights	#	8	7	10	10
7. Search & Rescue Flights	#	11	13	14	14
8. Training Flights	#	22	24	24	24
9. Community Service Flights	#	32	66	40	40

Major Initiatives / Highlights

- Both 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.
- Chief Pilot and Director of Maintenance completed a one week AS350B3 Field maintenance refresher course in Grand Prairie Texas. Flight Operations passed 4 FAA base inspections, maintenance records check and FAA/DOT Drug/Alcohol Program Inspection.
- Both pilots and all the flight medics completed our in house water survival-training course.
- Director of Maintenance completed two 100-hour inspections, and one annual inspection. Completed the 144 month/1200/600/300 hour inspections.
- Participated in community service events including the Flagler County Airshow, orientation to the Citizens Academy, Sheriffs Youth Camp, University High School EMS/Military Expo in Orange City and flew the American flag over the Memorial Day, 9/11 and Veterans Day Services.

Fire/Rescue - Flight Operations

General Fund

Fund 001:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 3870	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
	Expenditures						
522.10-12	Regular Salaries	199,320	215,595	198,811	204,776	5,965	
522.10-xx	Employee Benefits	95,379	102,589	94,560	99,717	5,157	
	Total Personnel Services	294,699	318,184	293,371	304,493	11,122	
522.31-10	Professional Services	120	120	400	375	(25)	
522.34-10	Other Contracted Services	2,058	1,143	3,460	3,460	0	
522.40-10	Travel/Training	2,277	3,384	4,723	5,300	577	
522.41-01	Devices and Accessories	1,560	0	300	300	0	
522.41-10	Communications Recurring	3,021	2,600	2,760	2,760	0	
522.41-20	Communications Inst/Rep	0	0	2,000	2,000	0	
522.42-01	Postage Expense	1,282	1,888	1,370	1,400	30	
522.43-10	Utilities Expense	3,629	4,135	4,560	4,560	0	
522.44-10	Rentals & Leases	18,847	22,090	24,000	24,000	0	
522.45-20	Vehicle Insurance	242	240	300	300	0	
522.45-30	Property/Casualty Insurance	38,784	41,192	45,000	50,000	5,000	
522.46-10	Building/Equip Repairs	10,817	7,355	13,100	13,100	0	
522.46-20	Vehicle Repair	101,987	198,049	56,525	67,645	11,120	Wirestrike
522.46-30	Maintenance Agreements	57,622	46,466	80,605	82,015	1,410	
522.46-40	Small Tools & Equipment	2,975	6,538	1,000	2,000	1,000	
522.47-10	Printing and Binding	0	500	0	0	0	
522.49-10	Other Current Charges	305	50	0	0	0	
522.51-10	Office Supplies	99	107	300	300	0	
522.51-11	Office Equipment	826	0	750	750	0	
522.52-10	Gas, Oil & Lubricants	1,704	1,132	2,025	2,025	0	
522.52-12	Other Operating Expenses	770	1,187	1,900	1,900	0	
522.52-16	Aviation Oil & Jet Fuel	33,077	28,882	49,948	50,000	52	
522.52-20	Clothing & Wearing Apparel	1,478	287	1,560	1,560	0	
522.52-30	Data Processing Software	417	178	0	0	0	
522.54-10	Publications/Memberships	1,732	1,899	2,859	2,859	0	FAA Required Publications/Renewals
522.55-01	Training/Educational Cost	14,576	14,638	19,434	6,905	(12,529)	Training Credit for Purchasing Fuel Tank
	Total Operating Expenditures	300,205	384,060	318,879	325,514	6,635	
522.64-10	Equipment	26,904	4,083	0	60,000	60,000	Approved DU, Crash Resistant Fuel Tank
	Total Capital Expenditures	26,904	4,083	0	60,000	60,000	
	Total Expenditures	621,808	706,327	612,250	690,007	77,757	Overall Expenditure Increase/Decrease: 12.70%

Fire/Rescue - EMS Grant

General Fund

Fund 001: Dept. 8079		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures							
526.46-40	Small Tools & Equip	0	4,895	0	0	0	
526.52-40	Ambulance Drugs	0	4,250	0	0	0	
Total Operating Expenditures		0	9,145	0	0	0	
526.64-10	Equipment	0	4,340	13,830	0	(13,830)	
Total Capital Expenditures		0	4,340	13,830	0	(13,830)	
Total Expenditures						0	13,485
						13,830	0
						(13,830)	-100.00%

Overall Expenditure Increase/Decrease:

Description:
 EMS Grant - The Emergency Medical Services grant is provided by the State of Florida to provide funding for EMS projects that will enhance pre-hospital care. This grant is awarded annually at the beginning of the year after the adoption of the budget. The funding for this grant comes from traffic ticket surcharges and DUI (Driving Under the Influence) penalties. All Florida counties apply for projects and are awarded the grants based on Department of Health criteria. The amount of this grant varies from year to year and can be used for the purchase of equipment, training, education, and safety.

Non-Departmental - Summary

General Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures						
Value Adjustment Board - Operating	9,839	6,036	10,350	10,350	0	
Medical Examiner - Operating	346,665	418,011	469,128	511,569	42,441	
Medical Examiner - Grants & Aids	22,990	22,481	24,658	26,658	2,000	
Law Enforcement Education - Operating	7,000	0	43,838	51,838	8,000	
Interfund Transfers	1,051,196	2,074,050	603,870	12,652,799	12,048,929	
Pooled Expenditures - Personnel	8,549	9,895	25,000	0	(25,000)	
Pooled Expenditures - Operating	1,692,039	1,431,623	1,809,138	1,495,694	(313,444)	
Pooled Expenditures - Capital	0	115,640	0	0	0	
Pooled Expenditures - Grants & Aids	816,003	820,273	928,898	846,034	(82,864)	
Pooled Expenditures - Debt Service	320,143	454,643	579,242	85,000	(494,242)	
Special Events - Operating	20,256	0	0	0	0	
Tax Increment Value	1,423,499	1,478,083	1,583,429	1,887,448	304,019	
Reserves	0	0	12,918,357	24,919,913	12,001,556	
Capital Improvements	463,874	755,463	643,358	0	(643,358)	
General Liability Insurance	811,344	830,232	879,096	961,600	82,504	
Total Expenditures	6,993,397	8,416,430	20,518,362	43,448,903	22,930,541	Overall Expenditure Increase/Decrease: 111.76%

Value Adjustment Board

General Fund

Fund 001: Dept. 0600		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
513.31-10	Professional Services	8,446	5,951	8,300	8,300	0	Outside Legal Counsel for VAB
513.42-01	Postage Expense	1	1	50	50	0	
513.49-15	Advertising	1,392	84	2,000	2,000	0	
Total Operating Expenditures		9,839	6,036	10,350	10,350	0	
Total Expenditures						0	Overall Expenditure Increase/Decrease: 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.

Medical Examiner

General Fund

Fund 001: Dept. 2900	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
527.31-64	Medical Examiner Expense	321,211	383,874	439,128	481,569	42,441	Additional Staffing Cost
527.34-15	Medical Examiner Transport	25,454	34,137	30,000	30,000	0	
	Total Operating Expenditures	346,665	418,011	469,128	511,569	42,441	
527.81-02	Medical Examiner Building	22,990	22,481	24,658	26,658	2,000	
	Total Grants & Aids	22,990	22,481	24,658	26,658	2,000	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	369,655	440,492	493,786	538,227	44,441	9.00%

Description:

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

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

Service Objectives:

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

Law Enforcement Education Funds

General Fund

Fund 001: Dept. 4300	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
521.49-22	Law Enf Education Fund Reimbursement	7,000	0	43,838	51,838	8,000	
	Total Operating Expenditures	7,000	0	43,838	51,838	8,000	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	7,000	0	43,838	51,838	8,000	18.25%

Description:

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

Interfund Transfers

General Fund

Fund 001: Dept. 4600		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
581.91-10	Fund 105 (Legal Aid)	25,406	19,140	29,324	27,074	(2,250)	Subsidy for Legal Aid Fund
581.91-10	Fund 128 (Grants)	0	0	0	36,439	36,439	Local Match for Section 5310 (5 Mini Buses)
581.91-10	Fund 143 (SHIP)	57,249	58,508	114,418	0	(114,418)	SHIP Personnel
581.91-10	Fund 153 (CDBG - Urban Development)	0	42,000	0	0	0	CDBG Personnel
581.91-10	Fund 182 (Public Safety Comm. Network)	0	360,208	350,000	700,000	350,000	Transfer to Public Safety Comm. Network
581.91-10	Fund 184 (Disaster Relief Fund)	810,762	0	0	0	0	
581.91-10	Fund 187 (Capital Preservation)	0	0	0	735,000	735,000	Capital Preservation Projects
581.91-10	Fund 197 (Drug Court)	106,756	67,707	102,863	60,000	(42,863)	Subsidy for Court Innovations
581.91-10	Fund 198 (Teen Court)	51,023	26,487	7,265	50,494	43,229	Subsidy for Teen Court Program
581.91-11	Fund 215 (New FCSO Ops)	0	0	0	323,792	323,792	New Sheriffs Office Ops Center Debt Service
581.91-11	Fund 316 (CIP)	0	0	0	5,600,000	5,600,000	Library & Public Health Mitigation/Prevention Center
581.91-12	Fund 316 (CIP)	0	0	0	4,100,000	4,100,000	Westside Fire Station
581.91-10	Fund 316 (CIP)	0	0	0	300,000	300,000	Technology Projects
581.91-10	Fund 316 (CIP)	0	0	0	120,000	120,000	Graham Swamp Bathroom
581.91-10	Fund 316 (CIP)	0	0	0	175,000	175,000	CIP Projects
581.91-10	Fund 316 (CIP)	0	0	0	400,000	400,000	Southern Library Design
581.91-10	Fund 316 (CIP)	0	0	0	25,000	25,000	Wadsworth Park Electrical
581.91-10	Fund 404 (Beverly Beach)	0	1,500,000	0	0	0	Formally Recognize Interfund Loan to Fund 404
Total Interfund Transfers		1,051,196	2,074,050	603,870	12,652,799	12,048,929	
							Overall Expenditure Increase/Decrease:
Total Expenditures		1,051,196	2,074,050	603,870	12,652,799	12,048,929	1995.29%

Pooled Expenditures

General Fund

Fund 001: Dept. 4900	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
519.10-25	Unemployment Compensation Expense	8,549	9,895	25,000	0	(25,000)	Moved to Human Resources
	Total Personnel Services	8,549	9,895	25,000	0	(25,000)	
513.31-10	Professional Services	22,345	26,799	25,000	28,000	3,000	Investment Advisory fees, Wells Custodian Fee
513.32-90	CPA Fees	150,000	206,250	162,500	215,000	52,500	Estimated Increase for Audit
513.34-10	Other Contracted Services	0	0	0	18,000	18,000	PA Charges Previously Budgeted in 001-0400
513.41-10	Communications Recurring	0	0	0	1,500	1,500	TC Charges Previously Budgeted in 001-0500
513.42-01	Postage	0	0	0	47,500	47,500	PA \$33K/TC \$14.5K Prev. Budgeted in 001-0400/0500
513.49-10	Other Current Charges	0	0	0	1,000	1,000	TC Charges Previously Budgeted in 001-0500
519.34-10	Other Contracted Services	0	0	275,000	0	(275,000)	FGUA Payment
519.34-90	Taxes & Assessments	68,696	69,559	78,000	0	(78,000)	Assessments for County Owned Tax Certificates
519.41-10	Communications Recurring	128,772	119,496	114,496	114,496	0	Internet - Co,SOE,Tax Coll,FCSO, Local Phone Svc - SOE
519.43-10	Utilities Expense	247,063	5,227	0	0	0	Transferred to General Services - Facilities
519.46-20	Vehicle Repair	22,885	21,475	20,000	22,000	2,000	City of Flagler Beach Repairs Offset by Revenue
519.49-12	Employee Educational Reimbursement	12,231	15,123	30,000	0	(30,000)	Increase in Usage by Employees
519.49-15	Advertising	352	1,469	500	500	0	Public Notice Regarding Outstanding Checks
519.49-18	Bank Analysis Fees	19,272	21,361	30,000	28,000	(2,000)	Percentage Based on Amount of Transactions
519.52-10	Gas, Oil & Lubricants	556,728	495,502	500,000	500,000	0	Fuel Purchases to O/S Agencies (Sheriff)-Offset by Rev.
519.54-30	Membership - NEFRC	43,114	44,080	44,080	0	(44,080)	Moved to BOCC Budget
521.41-10	Communications Recurring	0	61,560	67,716	78,192	10,476	
521.44-10	Rentals & Leases	0	200,438	200,439	200,439	0	FCSO Radio Rental
523.31-63	Medical Services - Prisoner	398,705	142,984	220,000	200,000	(20,000)	Inmate Medical Services
525.41-10	Communications Recurring	0	0	7,260	7,920	660	User Fees for Go Kits
525.44-10	Rentals and Leases	0	0	33,147	33,147	0	Radio Rentals for Go Kits
525.49-10	Other Current Charges	21,576	0	0	0	0	
559.34-10	Other Contracted Services	300	300	1,000	0	(1,000)	Billboard License Renewal & Permit Fees
	Total Operating Expenditures	1,692,039	1,431,623	1,809,138	1,495,694	(313,444)	
519.64-10	Equipment	0	115,640	0	0	0	SOE - Digital Scanner & Mail Ballot Processor
	Total Capital Expenditures	0	115,640	0	0	0	

(continued on next page)

Pooled Expenditures

General Fund

Fund 001:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 4900	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+/-	Comments
	Expenditures (continued)						
519.82-53	Other Entities	0	0	15,000	0	(15,000)	Veterans Court
519.82-19	RSVP - Social Services	25,000	25,000	25,000	0	(25,000)	Flagler Volunteer Services - Moved to Human Services
522.81-15	Division of Forestry	18,472	18,472	18,473	0	(18,473)	Fire Control Assessment - Moved to Land Management
562.81-10	Aid to Health Department	275,000	275,000	275,000	275,000	0	
562.83-79	Flagler Humane Society	195,456	210,975	232,925	236,884	3,959	CPI Increase
572.81-13	Aid to Flagler Beach - Lifeguards	72,500	72,500	82,500	84,150	1,650	
590.81-01	Aid to School Board - Driver Education	48,212	0	30,000	30,000	0	Dori Slosberg
689.81-03	Juvenile Justice - Detention	181,363	218,326	250,000	220,000	(30,000)	Juvenile Detention Svcs - Increase Based on State FY
	Total Grants and Aids	816,003	820,273	928,898	846,034	(82,864)	
517.71-10	Principal	224,000	429,000	433,000	0	(433,000)	Paid Off
517.72-30	Interest	80,640	15,745	94,242	60,000	(34,242)	Tax Anticipation Note
517.73-10	Other Debt Service Cost	15,503	9,898	52,000	25,000	(27,000)	Tax Anticipation Note - Admin Fees
	Total Debt Service	320,143	454,643	579,242	85,000	(494,242)	
	Total Expenditures	2,836,734	2,832,074	3,342,278	2,426,728	(915,550)	Overall Expenditure Increase/Decrease: -27.39%

Special Events

General Fund

Fund 001: Dept. 4912		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures							
574.34-10	Other Contracted Services	16,600	0	0	0	0	Native American Festival Project #090137
574.44-10	Rentals and Leases	691	0	0	0	0	
574.47-10	Printing & Binding	175	0	0	0	0	
574.48-10	Promotional Activities	700	0	0	0	0	
574.49-10	Other Current Charges/Obligations	1,610	0	0	0	0	
574.52-12	Other Operating Expenses	480	0	0	0	0	
Total Operating Expenditures		20,256	0	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		20,256	0	0	0	0	0.00%

Tax Increment Value

General Fund

Fund 001: Dept. 4901	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures							
519.81-26	Town of Marineland CRA	0	0	1,399	42,512	41,113	
519.81-31	City of Flagler Beach CRA	160,723	181,234	204,857	218,269	13,412	
519.81-32	City of Palm Coast CRA	1,262,776	1,296,849	1,377,173	1,626,667	249,494	
Total Grants and Aids		1,423,499	1,478,083	1,583,429	1,887,448	304,019	
Total CRA Expenditures						304,019	Overall Expenditure Increase/Decrease:
							16.11%

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

Description	Amount
Current Year (2021) Certified Taxable Value	\$ 52,767,571
Base Year (2001) Taxable Value	- \$ 24,154,210
	<u>28,613,361</u>
Tax Increment Value (difference divided by 1000)	28,613
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 27,183
Multiplied by est. FY 21-22 County Millage Rate (Mills)	8.0297
Estimated FY 21-22 TIF Payment	\$ 218,269

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

Description	Amount
Current Year (2021) Certified Taxable Value	\$ 10,786,338
Base Year (2002) Taxable Value	- \$ 5,213,466
	<u>5,572,872</u>
Tax Increment Value (difference divided by 1000)	5,573
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 5,294
Multiplied by est. FY 21-22 County Millage Rate (Mills)	8.0297
Estimated FY 21-22 TIF Payment	\$ 42,512

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

Description	Amount
Current Year (2021) Certified Taxable Value	\$ 253,334,477
Base Year (2003) Taxable Value	- \$ 40,091,077
	<u>213,243,400</u>
Tax Increment Value (difference divided by 1000)	213,243
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 202,581
Multiplied by est. FY 21-22 County Millage Rate (Mills)	8.0297
Estimated FY 21-22 TIF Payment	\$ 1,626,667

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

Description	Amount
Current Year (2021) Certified Taxable Value	\$ 61,730,775
Base Year (2006) Taxable Value	- \$ 68,433,905
	<u>(6,703,130)</u>
Tax Increment Value (difference divided by 1000)	(6,703)
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ (6,368)
Multiplied by est. FY 21-22 County Millage Rate (Mills)	8.0297
Estimated FY 21-22 TIF Payment	\$ (51,133)

Reserves

General Fund

Fund 001: Dept. 5000		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Reserves							
587.98-10	Reserve for Contingency	0	0	4,240,800	5,327,006	1,086,206	6% of Operating Revenues for Fund Balance
587.98-11	Reserve for Designated Future Use	0	0	6,327,098	17,211,354	10,884,256	
587.98-41	Reserve for Personnel Services	0	0	200,000	200,000	0	
587.98-50	Vessel Registration	0	0	0	197,696	197,696	
587.98-50	Library Passport Reserve	0	0	757,602	75,000	(682,602)	Southern Library Land Purchase and Design
587.98-50	Solid Waste Debt Retirement	0	0	225,000	225,000	0	
587.98-50	River Club - 1st Amendment - Land	0	0	16,959	16,959	0	DRI Fees
587.98-50	River Club - 2nd Amendment	0	0	595	595	0	DRI Fees
587.98-50	Plantation Bay Amendment	0	0	9,661	9,661	0	DRI Fees
587.98-50	Matanzas Shore DRI Amendment	0	0	2,694	2,694	0	DRI Fees
587.98-50	Fire EMS Facility PC Plant	0	0	240,902	240,902	0	
587.98-50	Reserve - Fire Service Flagler Polo	0	0	12,320	12,320	0	
587.98-50	Grand Haven DRI Amendment	0	0	677	677	0	DRI Fees
587.98-50	Harbor View	0	0	24,265	24,265	0	
587.98-50	Bulow Plantation DRI	0	0	8,075	8,075	0	DRI Fees
587.98-50	Matanzas Shore	0	0	5,709	5,709	0	
587.98-57	Reserve for Future Capital O/L	0	0	96,000	112,000	16,000	Historic Courthouse HVAC/Roof Replacement
587.98-58	Reserve for Helicopter Replacement	0	0	750,000	1,250,000	500,000	
Total Reserves		0	0	12,918,357	24,919,913	12,001,556	
							Overall Expenditure Increase/Decrease:
Total Reserves		0	0	12,918,357	24,919,913	12,001,556	92.90%

Capital Improvements

General Fund

Fund 001: Dept. xxxxx	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures							
	Facilities Heating & A/C Replacement	56,106	26,715	70,000	0	(70,000)	
	Facilities Roof Replacement	64,934	55,250	70,000	0	(70,000)	
	Land Management Facility Improvements	0	0	75,000	0	(75,000)	
	Future CIP Projects	0	0	428,358	0	(428,358)	
	FCSO Evidence Storage	0	7,465	0	0	0	
	FCSO Palm Coast District Office	0	82,433	0	0	0	
	FCSO Training Building	0	600	0	0	0	
	Library Restroom Renovations	3,095	30,601	0	0	0	
	Social Services Building Improvements	14,465	0	0	0	0	
	Total Dept. 6000 Expenditures	138,600	203,064	643,358	0	(643,358)	
	Bay Drive Park	21,577	301,108	0	0	0	
	Clegg Property Demolition	0	179	0	0	0	
	FCRA Ballfield Improvements	14,720	0	0	0	0	
	Old Dixie Park Improvements	11,402	0	0	0	0	
	Wadsworth Improvements	6,026	0	0	0	0	
	Total Dept. 6010 Expenditures	53,725	301,287	0	0	0	
	Hardening Fire Station #71	80,989	0	0	0	0	
	Hardening Fire Station #51	71,799	0	0	0	0	
	Haw Creek Community Center Generator/Hardening	67,242	0	0	0	0	
	Espanola Community Center Generator/Hardening	51,436	0	0	0	0	
	Inmate Facility Generator	83	207,701	0	0	0	
	River to Sea FEMA Repairs	0	43,411	0	0	0	
	Total Dept. 8xxx Expenditures	271,549	251,112	0	0	0	
	Total Expenditures	463,874	755,463	643,358	0	(643,358)	Overall Expenditure Increase/Decrease -100.00%

Description:

All expenditures moved to Funds 187 & 316 in FY 21-22.

Insurance

General Fund

Fund 001: Dept. 7000		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures							
519.45-10	General Liability Insurance	216,489	226,566	220,000	249,600	29,600	
519.45-11	Workers Comp Claims Exp	90	0	50,000	50,000	0	
519.45-30	Property/Casualty Insurance	491,100	498,577	500,000	520,000	20,000	
519.45-51	Public Officials Liability Insurance	90,940	89,082	92,000	113,000	21,000	
519.45-60	Other Insurance & Bonds	1,938	3,911	5,000	9,000	4,000	
519.45-70	Public Safety AD&D	10,787	12,096	12,096	20,000	7,904	PRIA and Hunt AD&D Policies
Total Operating Expenditures		811,344	830,232	879,096	961,600	82,504	
						Overall Expenditure Increase/Decrease	
Total Expenditures		811,344	830,232	879,096	961,600	82,504	9.39%



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

Department	Adopted FY 20-21	Adopted FY 21-22	Budget Variance	Positions FY 20-21	Positions FY 21-22	Department	Adopted FY 20-21	Adopted FY 21-22	Budget Variance	Positions FY 20-21	Positions FY 21-22
County Transportation Trust						Economic Opportunity	\$ 184,099	\$ 182,235	-1.01%	0.00	0.00
Road & Bridge	\$ 4,875,772	\$ 6,284,240	28.89%	31.00	29.00						
Constitutional Fuel Tax	\$ 4,669,850	\$ 3,814,511	-18.32%	0.00	0.00	Landfills					
						Old Kings Road Landfill	467,948	486,750	4.02%	0.00	0.00
Law & Legal						Const. & Demo. Debris Landfill	961,453	977,050	1.62%	0.00	0.00
Legal Aid	45,074	45,074	0.00%	0.00	0.00	Bunnell Landfill	265,403	267,274	0.70%	0.00	0.00
Law Enforcement Trust	15,353	16,877	9.93%	0.00	0.00		\$ 1,694,804	\$ 1,731,074	2.14%	0.00	0.00
Law Library	16,025	18,500	15.44%	0.05	0.05	Special Assessments					
Courthouse Facilities	167,249	168,020	0.46%	0.00	0.00	N. Malacompra Drainage Basin District	172,795	204,639	18.43%	0.00	0.00
Domestic Violence Trust	9,055	29,206	222.54%	0.00	0.00	Bimini Gardens MSTU	43,899	49,065	11.77%	0.00	0.00
Alcohol & Drug Abuse Trust	15,131	17,022	12.50%	0.00	0.00	Espanola Special Assessment	22,801	28,177	23.58%	0.00	0.00
Court Innovations Technology	1,102,157	1,238,131	12.34%	0.00	0.00	Rima Ridge Special Assessment	44,383	44,164	-0.49%	0.00	0.00
Juvenile Diversion	18,520	17,120	-7.56%	0.00	0.00	Daytona North Service District	875,684	692,530	-20.92%	0.00	0.00
Crime Prevention	106,893	167,653	56.84%	0.00	0.00		\$ 875,684	\$ 692,530	-20.92%	0.00	0.00
Court Innovations	139,773	232,871	66.61%	1.00	1.00	Housing					
Teen Court	72,889	77,706	6.61%	1.00	1.00	State Housing Initiative Program	792,455	1,096,841	38.41%	2.00	1.00
	\$ 1,708,119	\$ 2,028,180	18.74%	2.05	2.05	Neighborhood Stabilization Program 3	20,968	20,968	0.00%	0.00	0.00
Tourist Development							\$ 813,423	\$ 1,117,809	37.42%	2.00	1.00
Capital Projects	3,311,260	2,923,502	-11.71%	0.00	0.00	Growth Management					
Promos & Advertising	2,156,776	3,204,447	48.58%	5.30	5.38	Planning & Zoning/Code Enforcement	1,190,364	1,390,956	16.85%	5.90	5.25
Beach Restoration	2,817,423	1,593,711	-43.43%	0.00	0.00	Building	2,201,765	2,058,861	-6.49%	11.10	13.75
	\$ 8,285,459	\$ 7,721,660	-6.80%	5.30	5.38		\$ 3,392,129	\$ 3,449,817	1.70%	17.00	19.00
Environmentally Sensitive Lands						Emergency Communications E-911	\$ 1,205,543	\$ 1,048,321	-13.04%	1.70	4.05
ESL Old Fund	128,743	137,905	7.12%	0.00	0.00	Public Safety Communications Network	\$ 2,785,121	\$ 1,960,117	-29.62%	1.25	1.65
ESL New Fund	4,108,558	5,342,538	30.03%	0.00	0.00	Grants	\$ -	\$ 1,653,513	100.00%	0.00	15.00
	\$ 4,237,301	\$ 5,480,443	29.34%	0.00	0.00	Capital Preservation Fund	\$ -	\$ 735,000	100.00%	0.00	0.00
Utility Authority	\$ 22,104	\$ 22,209	0.48%	0.00	0.00						
Impact Fees						Total Special Revenue Funds	\$ 38,426,825	\$ 41,597,032	8.25%	60.30	77.13
Parks Impact Fee Zone 1	168,901	198,066	17.27%	0.00	0.00						
Parks Impact Fee Zone 2	31,004	29,511	-4.82%	0.00	0.00						
Parks Impact Fee Zone 3	127,279	147,474	15.87%	0.00	0.00						
Parks Impact Fee Zone 4	50,855	76,550	50.53%	0.00	0.00						
Trans. Impact Fee - Old East	2,689,528	2,681,084	-0.31%	0.00	0.00						
Trans. Impact Fee - West	139,717	141,677	1.40%	0.00	0.00						
Trans. Impact Fee - East New	848,172	852,612	0.52%	0.00	0.00						
	\$ 3,677,417	\$ 3,675,373	-0.06%	0.00	0.00						

County Transportation Trust Fund - Road & Bridge - Summary

Special Revenue Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues						
Fuel Taxes	949,644	898,650	952,143	1,038,636	86,493	
Intergovernmental Revenue	1,353,692	897,355	1,769,466	1,975,487	206,021	
Charges for Services	1,280,540	554,483	800,000	350,000	(450,000)	
Miscellaneous	75,302	74,107	40,000	6,000	(34,000)	
Cash Carry Forward	0	0	1,314,163	2,914,117	1,599,954	Overall Revenue Increase/Decrease:
Total Revenues	3,659,178	2,424,595	4,875,772	6,284,240	1,408,468	28.89%
Expenditures						
Personnel	1,844,253	1,689,076	1,971,000	1,869,286	(101,714)	
Operating	1,212,343	793,243	1,359,526	1,389,442	29,916	
Capital	6,476	11,249	127,500	853,525	726,025	
Debt Service	43,548	43,547	43,693	0	(43,693)	
Reserves	0	0	1,374,053	2,171,987	797,934	Overall Expenditure Increase/Decrease:
Total Expenditures	3,106,620	2,537,115	4,875,772	6,284,240	1,408,468	28.89%
Revenues vs. Expenditures	552,558	(112,520)	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 97.602 miles of paved and 135.709 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. 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 233.311 miles of road right-of-ways (97.602 miles paved and 135.709 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; and
- ❖ 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

Goals FY 2021-22

- 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 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 right-of-ways, 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 to ensure safe travel conditions for citizens

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Safety Meetings	#	2	6	6	6
2. Employees sent for training (CDL, MOT, ETC)	#	10	5	6	6
3. Mow road right-of-way, ditches, canals and guardrails	Acres	13,452	19,529	20,000	20,000
4. Dragging and grading unpaved roads	Miles	10,236	10,091	10,500	10,500

Major Initiatives / Highlights

- **Site Preparations to Government Complex** – The Department provides support on an as needed basis to clear trees and vegetation from the future sites of the Sheriff Operations Center and Southern Library. This also includes the hauling and disposing of debris cleared from these sites.
- **GIS Work Assignment Initiative** – Flagler County Road & Bridge will continue to collaborate with the GIS Department to improve scheduling and tracking of maintenance, construction activities, asset data collection and other tasks related to Public Works function. Road & Bridge is committed to providing assistance to other divisions to help accomplish their data analysis goals in an effort to continually improve overall levels of service.

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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.
- **Drainage Maintenance Plan** – Road & Bridge has created a priority schedule of culverts, ditches, swales and canals that require heavy maintenance. 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 requires 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.

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 102: Dept. 1420	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
312.30-00	Ninth Cent Fuel Tax	428,086	409,904	452,182	495,446	43,264	
312.40-00	Local Option Fuel Tax	521,558	488,746	499,961	543,190	43,229	
335.42-00	Constitutional Gas Tax	254,452	233,038	1,178,523	1,321,119	142,596	100% of Constitutional Gas Tax previously in Fund 112
335.49-00	Special Fuel/County Tax	562,341	509,896	519,143	582,568	63,425	
335.49-01	Quarterly Fuel Tax Refund	72,686	69,684	70,000	70,000	0	
335.50-00	Motor Fuel Use Tax	2,090	1,260	1,800	1,800	0	
337.40-04	FDOT Traffic Signal Maintenance	10,749	0	0	0	0	
33x.50-06	Hurricane Matthew	0	21,674	0	0	0	
33x.50-06	Hurricane Irma	451,374	61,803	0	0	0	
341.92-00	Staff Time	1,280,540	554,483	800,000	350,000	(450,000)	
361.10-00	Interest	44,375	40,329	40,000	6,000	(34,000)	
364.41-00	Sale of Fixed Assets	29,955	0	0	0	0	
369.90-00	Miscellaneous	972	33,778	0	0	0	
399.00-00	Cash Carry Forward	0	0	1,314,163	2,914,117	1,599,954	
Total Fund Revenues		3,659,178	2,424,595	4,875,772	6,284,240	1,408,468	28.89%
Expenditures							
541.10-12	Regular Salaries	1,142,645	1,106,858	1,278,160	1,207,404	(70,756)	
541.10-14	Overtime	79,839	3,207	4,500	4,500	0	
541.10-xx	Employee Benefits	621,769	579,011	688,340	657,382	(30,958)	
Total Personnel Services		1,844,253	1,689,076	1,971,000	1,869,286	(101,714)	
541.31-10	Professional Services	2,150	1,451	650	1,650	1,000	
541.34-20	Other Contracted Services	174,189	77,093	222,548	225,996	3,448	FEC Railway increase
541.40-10	Travel	100	0	1,250	1,250	0	
541.41-01	Devices and Accessories	2,567	2,717	500	900	400	
541.41-10	Communications	3,127	11,642	18,368	19,136	768	Radios
541.42-01	Postage Expense	6	6	150	150	0	
541.43-10	Utilities Expense	3,102	2,913	6,000	900	(5,100)	
541.44-10	Rentals & Leases	11,916	22,881	53,673	69,436	15,763	Equipment, Uniforms, Radio Rental Fees
541.45-20	Vehicle Insurance	21,044	22,567	27,265	29,220	1,955	
541.45-30	Property Insurance	2,279	2,279	170	170	0	
541.46-10	Building/Equip Repairs	208,680	208,438	208,672	185,800	(22,872)	
541.46-20	Vehicle Repair	111,836	127,347	153,729	153,730	1	
541.46-30	Maintenance Agreements	0	8,883	8,233	27,644	19,411	
541.46-40	Small Tools & Equipment	8,201	10,459	12,700	12,700	0	
541.47-10	Printing & Binding	0	0	500	500	0	
541.49-10	Other Current Chrgs/Oblig	268	470	1,400	1,400	0	
541.49-14	Landfill Tipping Fees	8,916	24,206	20,000	30,000	10,000	
541.49.15	Advertising	0	0	120	0	(120)	

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County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 102: Dept 1420	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenditures (continued)							
541.49-18	Bank Analysis Fees	698	732	1,000	1,000	0	
541.51-10	Office Supplies	784	259	1,200	1,200	0	
541.51-11	Office Equipment	187	1,302	1,000	1,000	0	
541.52-10	Gas, Oil & Lubricants	214,400	152,593	247,865	247,865	0	
541.52-12	Other Operating Expenses	15,072	4,498	13,075	13,075	0	
541.52-20	Clothing & Wearing Apparel	0	22	2,300	2,300	0	
541.52-30	Data Processing Software	0	1,600	0	5,262	5,262	Office 365
541.53-10	Road Materials & Supplies	421,002	108,071	346,908	346,908	0	
541.54-10	Publications/Memberships	2	46	750	750	0	
541.55-01	Training/Educational Cost	1,817	768	9,500	9,500	0	
Total Operating Expenditures		1,212,343	793,243	1,359,526	1,389,442	29,916	
541.64-10	Equipment	6,476	11,249	127,500	570,000	442,500	See Rolling Stock Below
541.64-10	Equipment	0	0	0	283,525	283,525	Approved Decision Unit - Amphibious Excavator
Total Capital Expenditures		6,476	11,249	127,500	853,525	726,025	
541.71-30	Principal on Loan	39,911	40,998	40,043	0	(40,043)	
541.72-30	Interest on Loan	3,637	2,549	3,650	0	(3,650)	
Total Debt Service		43,548	43,547	43,693	0	(43,693)	
587.98-11	Designated For Future Use	0	0	1,349,053	2,146,987	797,934	
587.98-41	Personnel Service Reserves	0	0	25,000	25,000	0	
Total Reserves		0	0	1,374,053	2,171,987	797,934	
Total Fund Expenditures						1,408,468	Overall Expenditure Increase/Decrease: 28.89%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Mini Excavator	70,000	Bobcat
Gooseneck Trailer	16,000	New Holland TS-100A
1-Ton Pickup Flatbed	53,000	F-250 3/4 Ton
52" Scag Zero-Turn Mower	9,000	Scag
Ford F-250 Utility Body	36,500	F-250 3/4 Ton
F-250 Pickup 4x4	36,500	E-350 Van
Lowboy Tractor	82,000	Sterling Tractor
Lowboy Trailer	75,000	JD 650 Dozer
Cat 950 Loader	265,000	JD Loader
Trade-In Long Reach Excavator	(73,000)	
Total	570,000	

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 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues						
Intergovernmental	9,050,828	5,207,783	0	322,500	322,500	
Charges for Services	5,471	0	0	0	0	
Miscellaneous	92,212	58,151	60,000	6,000	(54,000)	
Cash Carry Forward	0	0	4,609,850	3,486,011	(1,123,839)	
Total Revenues	9,148,511	5,265,934	4,669,850	3,814,511	(855,339)	Overall Revenue Increase/Decrease: -18.32%
Expenditures						
Operating	17,551	2,557	3,700	3,000	(700)	
Capital	9,390,191	4,935,261	225,000	367,500	142,500	
Reserves	0	0	4,441,150	3,444,011	(997,139)	
Total Expenditures	9,407,742	4,937,818	4,669,850	3,814,511	(855,339)	Overall Expenditure Increase/Decrease: -18.32%
Revenues vs. Expenditures	(259,231)	328,116	0	0	0	

Constitutional Gas Tax Fund

Special Revenue Fund

Fund 112: Dept. 1450		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
335.43-00	Constitutional Gas Tax	1,017,809	932,152	0	0	0	Tax Distribution 100% to Fund 102
361.10-00	Interest	92,212	55,213	60,000	6,000	(54,000)	
344.92-00	Staff Time	5,471	0	0	0	0	
366.01-00	Contributions in Aid	0	2,938	0	0	0	
399.00-00	Cash Carry Forward	0	0	4,609,850	3,486,011	(1,123,839)	
Total Revenues		1,115,492	990,303	4,669,850	3,492,011	(1,177,839)	Overall Revenue Increase/Decrease: -25.22%
Expenditures							
541.31-10	Professional Services	16,926	2,168	3,000	3,000	0	
541.34-20	Governmental Services	313	0	0	0	0	
541.49-18	Bank Analysis Fees	312	389	700	0	(700)	
Total Operating Expenditures		17,551	2,557	3,700	3,000	(700)	
541.63-10	Improvements Other than Building	685,457	39,957	0	0	0	
541.63-77	Engineering Staff Time Capital Projects	103,382	122,302	225,000	45,000	(180,000)	
541.64-10	Equipment	278,933	497,370	0	0	0	
Total Capital Expenditures		1,067,772	659,629	225,000	45,000	(180,000)	
587.98-50	Reserve for Future Capital Outlay	0	0	4,404,990	3,410,275	(994,715)	
587.98-50	Reserved Funds	0	0	36,160	33,736	(2,424)	
Total Reserves		0	0	4,441,150	3,444,011	(997,139)	
Total Expenditures		1,085,323	662,186	4,669,850	3,492,011	(1,177,839)	Overall Expenditure Increase/Decrease: -25.22%

Constitutional Gas Tax Fund

Special Revenue Fund

Fund 112:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 8xxx	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+/-	Comments
Grant Revenues							
331.49-26	FDOT Graham Swamp Multi Use Trail & Ped. Bridge	687,630	790,531	0	0	0	
334.49-37	FDOT CR305 Resurfacing from Br #734084 to SR100	1,474,362	0	0	0	0	
334.49-38	FDOT Old Dixie Highway from US 1 to I-95 Widening	1,381,150	0	0	0	0	
334.49-40	FDOT CR 304 Resurfacing from CR 305 to US 1	4,631	0	0	0	0	
334.49-41	FDOT Design CR 2006 Resurfacing	2,305,544	191,611	0	0	0	
334.49-45	FDOT CR 304 to US1 Repl Bridges #734010-734012	1,160,730	291,791	0	0	0	
334.49-47	Marineland Acres Pave, Resurface, Drainage 8 Roads	429,248	0	0	0	0	
334.49-49	FDOT Old Haw Creek Rd	314,883	25,093	0	0	0	
334.49-50	Water Oak Road Imprvmts - CR 2006 to Mahogany Blvd	203,606	5,578	0	0	0	
334.49-53	FDOT Mahogany Blvd	0	1,925,528	0	0	0	
334.49-54	Malacompra Rd	0	28,236	0	0	0	
334.49-55	Otis Stone Hunter Rd from CR 13 to US 1	0	228,687	0	0	0	
334.49-56	Apache Dr from Osceola Ave to First Ave	0	180,959	0	0	0	
334.49-57	FDOT Briarwood Drive Paving Design	0	314,287	0	0	0	
334.49-58	Hargrove Rd from Otis Stone Hunter Rd to US 1	0	293,330	0	0	0	
334.49-63	FDOT Armand Beach Drive	0	0	0	100,000	100,000	
334.49-64	FDOT East Daytona North	0	0	0	165,000	165,000	
334.49-65	FDOT Seascape Drive	0	0	0	57,500	57,500	
337.30-06	SJRWMD - Malacompra Basin	71,235	0	0	0	0	
Total Grant Revenues		8,033,019	4,275,631	0	322,500	322,500	Overall Revenue Increase/Decrease: 100.00%

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Constitutional Gas Tax Fund

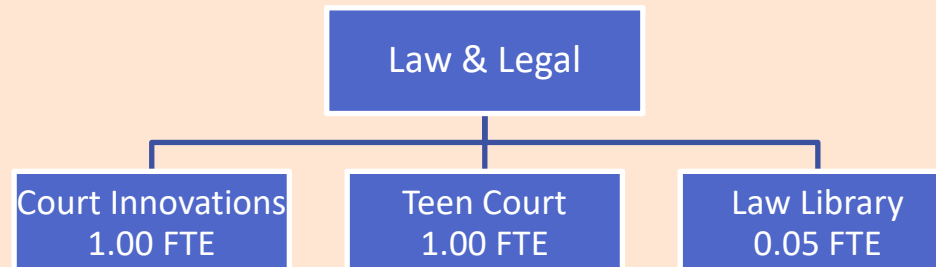
Special Revenue Fund

Fund 112:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 8xxx	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+/-	Comments
Grant Expenditures							
541.31-10	CR 304 Bridge Replacement	1,160,730	291,791	0	0	0	
541.63-10	Briarwood Drive Paving Design	0	314,288	0	0	0	
541.63-10	CR 305 Resurfacing from Bridge #734084 to SR 100	1,779,501	0	0	0	0	
541.63-10	Old Dixie Highway From US 1 to I-95 Widening	1,436,646	0	0	0	0	
541.63-10	Mahogany Blvd Resurfacing - Water Oak Rd to CR 305	0	1,925,528	0	0	0	
541.63-10	CR 2006 Resurfacing from Dead Lake Park to CR 305	2,305,544	191,611	0	0	0	
541.63-57	Apache Dr from Osceola Ave to First Ave	0	180,959	0	0	0	
541.63-57	Hargrove Rd from Otis Stone Hunter Rd to US 1	0	293,330	0	0	0	
541.63-57	CR 304 Resurfacing from CR 305 to US 1	4,631	0	0	0	0	
541.63-57	Old Haw Creek Rd from CR304 to SR100 Resurfacing	314,883	25,093	0	0	0	
541.63-57	Water Oak Road Imprvmts - CR2006 to Mahogany Blvd	203,606	5,578	0	0	0	
541.63-57	Graham Swamp Multi Use Trail & Pedestrian Bridge	687,630	790,531	0	0	0	
541.63-57	Marineland Acres Pave, Resurface, Drainage 8 Roads	429,248	0	0	0	0	
541.63-57	Malacompra Rd from A1A to end of Atlantic	0	28,236	0	0	0	
541.63-57	Otis Stone Hunter Rd from CR 13 to US 1	0	228,687	0	0	0	
541.63-57	Armand Beach Drive	0	0	0	100,000	100,000	Project #405558
541.63-57	East Daytona North	0	0	0	165,000	165,000	Project #407558
541.63-57	Seascape Drive	0	0	0	57,500	57,500	Project #406558
Total Grant Expenditures		8,322,419	4,275,632	0	322,500	322,500	Overall Expenditure Increase/Decrease: 100.00%
Total Fund Expenditures		9,407,742	4,937,818	4,669,850	3,814,511	(855,339)	

Law & Legal Funds - Summary

Special Revenue Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues						
Legal Aid (Fund 105)	44,275	36,722	45,074	45,074	0	
Law Enforcement Trust (Fund 106)	6,642	8,374	15,353	16,877	1,524	
Law Library (Fund 107)	18,722	18,250	16,025	18,500	2,475	
Courthouse Facilities (Fund 108)	223,719	325,985	167,249	168,020	771	
Domestic Violence Trust (Fund 192)	11,319	10,196	9,055	29,206	20,151	
Alcohol & Drug Abuse Trust (Fund 193)	4,397	2,816	15,131	17,022	1,891	
Court Innovations Technology (Fund 194)	286,534	346,130	1,102,157	1,238,131	135,974	
Juvenile Diversion (Fund 195)	18,741	17,519	18,520	17,120	(1,400)	
Crime Prevention (Fund 196)	30,565	29,046	106,893	167,653	60,760	
Court Innovations (Fund 197)	178,772	112,614	139,773	232,871	93,098	
Teen Court (Fund 198)	74,617	45,475	72,889	77,706	4,817	
Total Revenues	898,303	953,127	1,708,119	2,028,180	320,061	Overall Revenue Increase/Decrease: 18.74%
Expenditures						
Legal Aid (Fund 105)	55,029	45,069	45,074	45,074	0	
Law Enforcement Trust (Fund 106)	31,010	36,066	15,353	16,877	1,524	
Law Library (Fund 107)	26,614	18,273	16,025	18,500	2,475	
Courthouse Facilities (Fund 108)	268,076	449,961	167,249	168,020	771	
Domestic Violence Trust (Fund 192)	16,800	0	9,055	29,206	20,151	
Alcohol & Drug Abuse Trust (Fund 193)	49	0	15,131	17,022	1,891	
Court Innovations Technology (Fund 194)	181,428	187,554	1,102,157	1,238,131	135,974	
Juvenile Diversion (Fund 195)	25,221	17,523	18,520	17,120	(1,400)	
Crime Prevention (Fund 196)	17,625	111	106,893	167,653	60,760	
Court Innovations (Fund 197)	127,124	115,217	139,773	232,871	93,098	
Teen Court (Fund 198)	50,686	36,683	72,889	77,706	4,817	
Total Expenditures	799,662	906,457	1,708,119	2,028,180	320,061	Overall Expenditure Increase/Decrease: 18.74%
Revenues vs. Expenditures	98,641	46,670	0	0	0	



Fund 105: Dept. 4401	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
359.20-01	Legal Aid Fees	18,672	17,483	16,500	18,000	1,500	
361.10-00	Interest	197	99	75	0	(75)	
381.00-00	Interfund Transfer (General Fund)	25,406	19,140	29,324	27,074	(2,250)	
398.00-00	Less 5% Statutory Reduction	0	0	(825)	0	825	
Total Fund Revenues		44,275	36,722	45,074	45,074	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
564.49-18	Bank Fees	16	15	20	20	0	
564.82-34	Aid to Legal Services	45,054	45,054	45,054	45,054	0	
Total Operating Expenditures		45,070	45,069	45,074	45,074	0	
581.91-10	Interfund Transfer	9,959	0	0	0	0	
Total Interfund Transfers		9,959	0	0	0	0	
Total Fund Expenditures		55,029	45,069	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 106: Dept. 4910	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
351.20-00	Sale of Confiscated Equipment	6,224	8,227	6,500	6,000	(500)	
361.10-00	Interest	418	147	200	30	(170)	
398.00-00	Less 5% Statutory Reduction	0	0	(378)	0	378	
399.00-00	Cash Carry Forward	0	0	9,031	10,847	1,816	
Total Fund Revenues		6,642	8,374	15,353	16,877	1,524	Overall Revenue Increase/Decrease: 9.93%
Expenditures							
521.49-10	Other Current Charges & Obligations	30,649	35,642	14,953	16,477	1,524	
521.49-18	Bank Analysis Fees	361	424	400	400	0	
Total Operating Expenditures		31,010	36,066	15,353	16,877	1,524	
Total Fund Expenditures		31,010	36,066	15,353	16,877	1,524	Overall Expenditure Increase/Decrease: 9.93%

Description:

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

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

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

Fund 107: Dept. 3451	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
359.20-02	Law Library \$16.25	18,630	17,483	16,000	18,500	2,500	
361.10-00	Interest	92	33	25	0	(25)	
369.30-00	Refund - Prior Year Expense	0	734	0	0	0	
Total Fund Revenues		18,722	18,250	16,025	18,500	2,475	Overall Revenue Increase/Decrease: 15.44%
Expenditures							
714.10-12	Regular Salaries	0	25	2,313	2,383	70	5% Salary for Librarian II
714.10-xx	Employee Benefits	0	5	953	969	16	
Total Personnel Services		0	30	3,266	3,352	86	
714.49-18	Bank Analysis Fees	57	45	100	100	0	
Total Operating Expenditures		57	45	100	100	0	
714.66-10	Library Materials	8,792	9,195	11,800	15,048	3,248	Online Database Subscription
Total Capital Outlay		8,792	9,195	11,800	15,048	3,248	
581.91-10	Transfer to Court Innovations Fund 197	17,765	9,003	859	0	(859)	
Total Interfund Transfers		17,765	9,003	859	0	(859)	
Total Fund Expenditures		26,614	18,273	16,025	18,500	2,475	Overall Expenditure Increase/Decrease: 15.44%

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 108: Dept. 3701	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
331.11-02	FDEM HMGP Justice Center Gen	63	156,575	0	0	0	
359.20-03	Court Facilities	214,914	168,816	135,700	168,000	32,300	
361.10-00	Interest	5,580	594	1,000	20	(980)	
369.30-00	Refund - Prior Year Expenses	2,162	0	0	0	0	
393.01-01	Lawsuit Settlement	1,000	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	30,549	0	(30,549)	
Total Fund Revenues		223,719	325,985	167,249	168,020	771	Overall Revenue Increase/Decrease: 0.46%
Expenditures							
712.31-10	Professional Services	141	28	500	200	(300)	
712.34-10	Other Contracted Services	148,837	144,687	17,500	19,500	2,000	
712.34-20	Governmental Services	81	0	0	0	0	
712.44-10	Rentals & Leases	9,636	684	3,000	1,000	(2,000)	
712.46-10	Building/Equipment Repairs	26,212	31,310	35,750	35,500	(250)	Eddy Current Testing, Energy Plant Pump Repairs
712.46-30	Maintenance Agreements	78,045	60,203	75,800	75,800	0	Security System & HVAC Maintenance
712.46-40	Small Tools & Equip	552	314	1,000	1,000	0	
712.49-10	Other Current Chrgs/Oblig	993	993	1,100	1,100	0	
712.49-18	Bank Analysis Fees	608	433	900	700	(200)	
712.51-11	Office Equipment	0	236	500	500	0	
712.52-12	Other Operating Expenses	2,888	3,212	3,800	3,800	0	
Total Operating Expenditures		267,993	242,100	139,850	139,100	(750)	
712.64-10	Equipment	83	207,861	0	0	0	HMGP Generator - 25% Local Grant Match
Total Capital Expenditures		83	207,861	0	0	0	
587.98-10	Reserve for Contingency	0	0	27,399	28,920	1,521	
Total Reserves		0	0	27,399	28,920	1,521	
Total Fund Expenditures		268,076	449,961	167,249	168,020	771	Overall Expenditure Increase/Decrease: 0.46%

Description:

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

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

Domestic Violence Trust

Special Revenue Fund

Fund 192: Dept. 4600		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
351.13-00	Judgments & Fines	11,212	10,133	9,500	10,000	500	
361.10-00	Interest	107	63	30	0	(30)	
398.10-00	Less 5% Statutory Reduction	0	0	(475)	0	475	
399.00-00	Cash Carry Forward	0	0	0	19,206	19,206	
Total Fund Revenues		11,319	10,196	9,055	29,206	20,151	Overall Revenue Increase/Decrease: 222.54%
Expenditures							
581.91-16	Transfer to General Fund	16,800	0	9,055	0	(9,055)	
Total Interfund Transfers		16,800	0	9,055	0	(9,055)	
587.98-10	Reserve for Contingency	0	0	0	29,206	29,206	
Total Reserves		0	0	0	29,206	29,206	
Total Fund Expenditures		16,800	0	9,055	29,206	20,151	Overall Expenditure Increase/Decrease: 222.54%

Description:

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

Alcohol & Drug Abuse Trust

Special Revenue Fund

Fund 193: Dept. 1600	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
351.14-00	Alcohol & Other Drug Abuse	4,350	2,760	3,000	2,700	(300)	
361.10-00	Interest	47	56	20	15	(5)	
398.10-00	Less 5% Statutory Reduction	0	0	(150)	0	150	
399.00-00	Cash Carry Forward	0	0	12,261	14,307	2,046	
	Total Fund Revenues	4,397	2,816	15,131	17,022	1,891	Overall Revenue Increase/Decrease: 12.50%
Expenditures							
622.49-18	Bank Analysis Fees	49	0	60	50	(10)	
	Total Operating Expenditures	49	0	60	50	(10)	
587.98-10	Reserve	0	0	15,071	16,972	1,901	
	Total Reserves	0	0	15,071	16,972	1,901	
	Total Fund Expenditures	49	0	15,131	17,022	1,891	Overall Expenditure Increase/Decrease: 12.50%

Description:

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

Court Innovations Technology - Court Services

Special Revenue Fund

Fund 194: Dept. 1600	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Revenues							
359.20-04	Court Innovations Recording Fees \$2	266,636	333,184	240,000	400,000	160,000	
361.10-00	Interest	19,898	12,946	5,200	2,000	(3,200)	
399.00-00	Cash Carry Forward	0	0	856,957	836,131	(20,826)	
Total Fund Revenues		286,534	346,130	1,102,157	1,238,131	135,974	Overall Revenue Increase/Decrease: 12.34%
Expenditures							
601.31-10	Professional Services	431	479	400	400	0	
601.34-10	Other Contracted Services	0	2,615	6,800	500	(6,300)	Web Site Redesign & Maintenance
601.41-01	Devices and Accessories	7	26	0	0	0	
601.41-02	Communications	12,008	11,716	32,000	25,000	(7,000)	Network Circuit between Flagler & Volusia
601.41-03	Maintenance Agreements	420	1,342	25,000	27,000	2,000	Benchmark Viewer, Office 365 Licenses
601.49-18	Bank Analysis Fees	419	404	750	750	0	
601.51-11	Office Equipment	11,166	12,005	30,000	10,000	(20,000)	Misc. Equipment
601.52-12	Other Operating Expenses	247	0	250	250	0	
601.52-30	Data Processing Software	0	3,988	6,500	7,500	1,000	Software Upgrades
Total Operating Expenditures		24,698	32,575	101,700	71,400	(30,300)	
601.64-10	Equipment	5,352	11,739	0	30,000	30,000	
Total Capital Expenditures		5,352	11,739	0	30,000	30,000	
Total Expenditures		30,050	44,314	101,700	101,400	(300)	Overall Expenditure Increase/Decrease: -0.29%

Court Innovations Technology - State Attorney

Special Revenue Fund

Fund 194: Dept. 1200	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Expenditures							
602.34-10	Other Contracted Services	3,980	0	0	0	0	
602.41-10	Communication Services	6,000	8,500	10,500	10,500	0	
602.41-01	Devices and Accessories	1,137	331	0	0	0	
602.46-30	Maintenance Agreements	6,570	8,151	10,000	10,000	0	
602.51-10	Office Supplies	1,439	0	2,000	2,000	0	
602.51-11	Office Equipment	6,879	0	25,000	8,000	(17,000)	
602.52-12	Other Operating Expense	0	0	1,000	1,000	0	
602.52-30	Data Processing Software	10,011	6,242	8,500	9,500	1,000	
Total Operating Expenditures		36,016	23,224	57,000	41,000	(16,000)	
602.64-10	Equipment	4,748	10,981	10,000	12,500	2,500	Hardware for Servers/Storage
Total Capital Expenditures		4,748	10,981	10,000	12,500	2,500	
Total Expenditures		40,764	34,205	67,000	53,500	(13,500)	Overall Expenditure Increase/Decrease: -20.15%

Court Innovations Technology - Public Defender

Special Revenue Fund

Fund 194: Dept. 1300	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Expenditures							
603.41-10	Communications Recurring	23,942	22,490	23,607	23,607	0	
603.46-30	Maintenance Agreements	4,066	4,210	7,510	8,255	745	
603.51-10	Office Supplies	1,020	1,141	3,000	3,000	0	
603.51-11	Office Equipment	508	942	4,770	300	(4,470)	Equipment for Server Room Temperature Device
603.52-30	Data Processing Software	2,124	3,852	14,129	13,170	(959)	Upgrade of WestLaw Research Software
	Total Operating Expenditures	31,660	32,635	53,016	48,332	(4,684)	
603.64-10	Equipment	2,570	0	12,930	19,264	6,334	
	Total Capital Expenditures	2,570	0	12,930	19,264	6,334	
	Total Expenditures	34,230	32,635	65,946	67,596	1,650	Overall Expenditure Increase/Decrease: 2.50%

Court Innovations Technology - Court Related Technology

Special Revenue Fund

Fund 194: Dept. 4801	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Expenditures							
713.34-10	Other Contracted Services	63,000	64,500	65,468	20,000	(45,468)	
713.46-30	Maintenance Agreements	13,384	11,900	14,600	0	(14,600)	
713.51-11	Office Equipment	0	0	50,000	120,000	70,000	Equipment Upgrade
	Total Operating Expenditures	76,384	76,400	130,068	140,000	9,932	
603.64-10	Equipment	0	0	0	155,000	155,000	
	Total Capital Expenditures	0	0	0	155,000	155,000	
587.98-10	Reserve for Contingency	0	0	737,443	720,635	(16,808)	
	Total Reserves	0	0	737,443	720,635	(16,808)	
	Total Expenditures	76,384	76,400	867,511	1,015,635	148,124	
	Total Fund Expenditures	181,428	187,554	1,102,157	1,238,131	135,974	Overall Expenditure Increase/Decrease: 12.34%

Juvenile Diversion

Special Revenue Fund

Fund 195: Dept. 4900		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
359.21-06	Juvenile Diversion \$5.41	6,213	5,822	5,500	5,700	200	
359.21-07	Juvenile Alternatives	6,213	5,822	5,500	5,700	200	
359.21-08	Teen Court	6,231	5,839	5,500	5,700	200	
361.10-00	Interest	84	36	20	20	0	
399.00-00	Cash Carry Forward	0	0	2,000	0	(2,000)	
Total Fund Revenues		18,741	17,519	18,520	17,120	(1,400)	Overall Revenue Increase/Decrease: -7.56%
Expenditures							
719.49-18	Bank Analysis Fees	0	0	30	30	0	
Total Operating Expenditures		0	0	30	30	0	
581.91-10	Transfer to Court Innovations Fund 197	25,221	17,523	18,490	17,090	(1,400)	
Total Interfund Transfers		25,221	17,523	18,490	17,090	(1,400)	
Total Fund Expenditures		25,221	17,523	18,520	17,120	(1,400)	Overall Expenditure Increase/Decrease: -7.56%

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.

Fund 196 Dept. 4300	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
359.20-06	Crime Prevention	28,697	27,844	25,000	28,500	3,500	
361.10-00	Interest/Investments	1,868	1,202	500	100	(400)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,250)	0	1,250	
399.00-00	Cash Carry Forward	0	0	82,643	139,053	56,410	
Total Fund Revenues		30,565	29,046	106,893	167,653	60,760	Overall Revenue Increase/Decrease: 56.84%
Expenditures							
521.31-10	Professional Services	35	44	125	100	(25)	
521.49-18	Bank Analysis Fees	90	67	125	100	(25)	
Total Operating Expenditures		125	111	250	200	(50)	
521.81-05	Aid to Other Governments	2,500	0	5,000	47,940	42,940	PSCC Grants Temporarily Suspended
Total Grants and Aids		2,500	0	5,000	47,940	42,940	
581.91-10	Interfund Transfer	15,000	0	15,000	0	(15,000)	PSCC Grants Temporarily Suspended
Total Interfund Transfers		15,000	0	15,000	0	(15,000)	
587.98-10	Reserve for Contingency	0	0	86,643	119,513	32,870	
Total Reserves		0	0	86,643	119,513	32,870	
Total Fund Expenditures		17,625	111	106,893	167,653	60,760	Overall Expenditure Increase/Decrease: 56.84%

Description:

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

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

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

Court Innovations

Special Revenue Fund

Fund 197: Dept. 4805	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
359.20-05	Court Innovations	18,656	17,478	17,415	18,000	585	
361.10-00	Interest	414	903	146	100	(46)	
381.00-00	Interfund Transfer from General Fund	140,011	67,707	102,863	60,000	(42,863)	
381.00-00	Interfund Transfer from Juvenile Diversion	16,832	17,523	18,490	17,090	(1,400)	
381.00-00	Interfund Transfer from Law Library	2,859	9,003	859	0	(859)	
399.00-00	Cash Carry Forward	0	0	0	137,681	137,681	
Total Fund Revenues		178,772	112,614	139,773	232,871	93,098	Overall Revenue Increase/Decrease: 66.61%
Expenditures							
719.10-12	Regular Salaries	35,989	30,140	36,856	37,981	1,125	
719.10-xx	Employee Benefits	15,273	13,651	17,072	17,581	509	
Total Personnel Expenditures		51,262	43,791	53,928	55,562	1,634	
719.34-10	Other Contracted Services	72,498	70,843	80,000	93,400	13,400	Drug Testing/Treatment Srvcs(CPI) & SCRAM
719.40-10	Travel Expenses	1,552	0	1,000	1,000	0	NADCP Conference
719.41-10	Communications Recurring	0	0	100	100	0	
719.42-01	Postage	0	0	100	100	0	
719.49-18	Bank Analysis Fees	156	105	220	220	0	
719.51-10	Office Supplies	117	99	300	300	0	
719.52-12	Other Operating Expenses	1,539	379	1,500	1,500	0	Screening Kits
719.54-10	Publications/Memberships	0	0	125	125	0	
719.55-03	Conference/Seminar Registration	0	0	1,250	1,250	0	
719.55-01	Employee Education/Training	0	0	1,250	1,250	0	
Total Operating Expenditures		75,862	71,426	85,845	99,245	13,400	
587.98-10	Reserve for Contingency	0	0	0	78,064	78,064	
Total Reserves		0	0	0	78,064	78,064	
Total Fund Expenditures		127,124	115,217	139,773	232,871	93,098	Overall Expenditure Increase/Decrease: 66.61%

Description:

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

Teen Court

Special Revenue Fund

Fund 198: Dept. 4804	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
359.21-09	Teen Court	23,206	18,618	18,550	18,550	0	
361.10-00	Interest	388	370	80	80	0	
381.00-00	Interfund Transfer (General Fund)	51,023	26,487	7,265	50,494	43,229	
399.00-00	Cash Carry Forward	0	0	46,994	8,582	(38,412)	
Total Fund Revenues		74,617	45,475	72,889	77,706	4,817	Overall Revenue Increase/Decrease: 6.61%
Expenditures							
719.10-12	Regular Salaries	40,195	26,672	41,831	43,077	1,246	
719.10-xx	Employee Benefits	6,472	7,864	17,958	18,529	571	
Total Personnel Expenditures		46,667	34,536	59,789	61,606	1,817	
719.34-10	Other Contracted Services	3,519	1,760	8,700	11,700	3,000	
719.40-10	Travel Expenses	0	0	1,000	1,000	0	
719.42-01	Postage Expense	30	62	100	100	0	
719.47-10	Printing & Binding	0	0	100	100	0	
719.49-18	Bank Analysis Fees	131	75	200	200	0	
719.51-10	Office Supplies	89	0	300	300	0	
719.54-10	Publications/Memberships	200	200	200	200	0	
719.55-03	Conference & Seminar Registration	50	50	2,500	2,500	0	
Total Operating Expenditures		4,019	2,147	13,100	16,100	3,000	
Total Fund Expenditures		50,686	36,683	72,889	77,706	4,817	Overall Expenditure Increase/Decrease: 6.61%

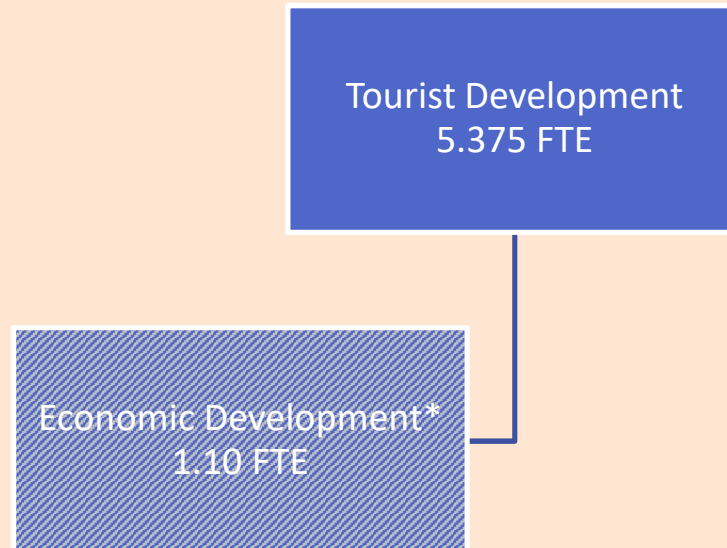
Description:

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 18-19	Actual FY 19-20	Budgeted FY 20-21	Tentative FY 21-22	Changes + / (-)	Comments
Revenues						
Tourist Development Tax	2,744,721	2,376,991	2,050,000	2,750,000	700,000	
Intergovernmental	3,428,231	671,764	0	0	0	
Miscellaneous	135,768	510,877	75,000	10,000	(65,000)	
Other - Excess Fees	21,594	20,181	0	0	0	
Cash Carry Forward	0	0	6,160,459	4,961,660	(1,198,799)	
Total Fund Revenues	6,330,314	3,579,813	8,285,459	7,721,660	(563,799)	Overall Revenue Increase/Decrease: -6.80%
Expenditures						
TDC Capital Projects (Fund 109)	29,247	84,522	3,311,260	2,923,502	(387,758)	
TDC Promos & Advertising (Fund 110)	1,700,737	1,256,060	2,156,776	3,204,447	1,047,671	
TDC Beach Restoration (Fund 111)	6,741,130	1,576,891	2,817,423	1,593,711	(1,223,712)	
Total Fund Expenditures	8,471,114	2,917,473	8,285,459	7,721,660	(563,799)	Overall Expenditure Increase/Decrease: -6.80%
Revenues vs. Expenditures	(2,140,800)	662,340	0	0	0	



*Economic Development is included in Section 3

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 2021-22

- Continue to implement the 2020-2022 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 in order 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 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

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 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Increase Tourist Development Tax	%	-0.94%	-13.40%	+51.81%	-10%
2. Rooms sold (12 months)	#	415,141	382,712	436,264	400,000
3. Occupancy (12 months)	%	38.94%	33.32%	40.22%	36%
4. Average Daily Rate (12 months)	\$	\$137.09	\$128.31	\$172.29	\$157.50

Major Initiatives / Highlights

- Redefined TDC Grant Programs and Capital Projects Fund to Achieve a Higher ROI
- Increased Social Media and website traffic
- Developed and executed the “Pledge to Prevent” campaign in response to COVID-19
- Launched the \$10 million Small Business CARES Act Small Business Grant Program
- Integrated the Economic Development Department with the Tourism Development Office
- Hosted department’s first Community Outreach event - Turtles, Taco’s and Tourism

Tourist Development - Capital Projects

Special Revenue Fund

Fund 109: Dept. 4700		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Revenues							
312.10-00	Tourist Dev Tax - Sales, Use & Fuel	382,966	475,398	425,000	550,000	125,000	Local Option Tourist Tax Levy is 5%
361.10-00	Interest	61,265	41,686	30,000	4,000	(26,000)	This Fund Receives 20% of Allocation
386.70-00	Excess Fees - Tax Collector	4,319	4,036	0	0	0	
399.00-00	Cash Carry Forward	0	0	2,856,260	2,369,502	(486,758)	
Total Fund Revenues		448,550	521,120	3,311,260	2,923,502	(387,758)	Overall Revenue Increase/Decrease: -11.71%
Expenditures							
575.31-10	Professional Services	4,336	4,543	4,500	4,500	0	Investment Advisor Fees & Audit Agency for TC
575.34-16	Comm Fees - Tax Collector	11,489	14,268	15,000	18,000	3,000	
575.34-20	Governmental Services	605	0	0	0	0	
575.49-18	Bank Analysis Fees	57	60	300	150	(150)	
575.82-51	Flagler County Parks	0	0	28,370	28,370	0	Princess Place Exhibit
Total Operating Expenditures		16,487	18,871	48,170	51,020	2,850	
573.63-10	Improvements other than Building	12,760	0	0	0	0	
Total Capital Expenditures		12,760	0	0	0	0	
573.81-05	City of Flagler Beach Pier	0	0	150,000	0	(150,000)	
573.81-05	Town of Marineland - Marina Phases	0	0	150,000	0	(150,000)	
573.82-53	Florida Agricultural Museum	0	0	150,000	150,000	0	Additional \$150K Funding
Total Awards		0	0	450,000	150,000	(300,000)	
581.91-10	Interfund Transfers	0	65,651	427,115	0	(427,115)	Transfer for Debt Service
Total Interfund Transfers		0	65,651	427,115	0	(427,115)	
587.98-11	Designated for Future Use	0	0	2,385,975	2,722,482	336,507	\$1.1 Million for Visitor Center
Total Reserves		0	0	2,385,975	2,722,482	336,507	
Total Fund Expenditures		29,247	84,522	3,311,260	2,923,502	(387,758)	Overall Expenditure Increase/Decrease: -11.71%

Tourist Development - Promos & Advertising

Special Revenue Fund

Fund 110: Dept. 4700		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Revenues							
312.10-00	Tourist Dev Tax - Sales, Use & Fuel	1,646,833	1,426,195	1,200,000	1,650,000	450,000	Local Option Tourist Tax Levy is 5%
331.50-07	Hurricane Irma	0	2,147	0	0	0	This Fund Receives 60% of Allocation
361.10-00	Interest	31,077	18,086	15,000	3,000	(12,000)	
369.90-00	Miscellaneous	0	150	0	0	0	
386.70-00	Excess Fees - Tax Collector	12,956	12,109	0	0	0	
399.00-00	Cash Carry Forward	0	0	941,776	1,551,447	609,671	
Total Fund Revenues		1,690,866	1,458,687	2,156,776	3,204,447	1,047,671	Overall Revenue Increase/Decrease: 48.58%
Expenditures							
513.10-12	Regular Salaries	294,157	220,220	299,672	341,176	41,504	
559.10-xx	Employee Benefits	111,165	93,518	123,362	140,697	17,335	
Total Personnel Services		405,322	313,738	423,034	481,873	58,839	
559.31-10	Professional Services	9,646	14,047	11,000	44,000	33,000	Experience Center Rendering, Starry Nights
559.34-10	Other Contracted Services	288,799	299,852	300,000	291,103	(8,897)	Agency Services, Simpleview
559.34-16	Comm Fees - Tax Collector	49,405	42,803	36,000	54,000	18,000	
559.40-10	Travel Expenses	15,189	0	6,000	5,000	(1,000)	
559.41-01	Devices and Accessories	781	132	0	0	0	
559.41-10	Communications Recurring	7,635	6,873	5,000	5,720	720	
559.42-01	Postage Expense	21,692	22,571	20,000	20,000	0	
559.43-10	Utilities Expense	2,449	2,346	3,000	2,500	(500)	
559.44-10	Rentals & Lease	37,775	38,613	47,300	50,000	2,700	
559.45-10	General Liability Insurance	888	888	1,000	0	(1,000)	
559.45-20	Vehicle Insurance	485	489	500	250	(250)	
559.45-60	Other Insurance & Bonds	0	194	0	0	0	
559.46-10	Bldg/Equip Repairs	137	0	200	0	(200)	
559.46-20	Vehicle Repair	1,225	412	500	500	0	
559.46-30	Maintenance Agreements	13,040	6,769	6,000	8,127	2,127	Simpleview Website Maintenance
559.46-40	Small Tools & Equipment	0	0	200	0	(200)	
559.47-10	Printing & Binding	18,796	18,727	20,000	20,000	0	

(continued on next page)

Tourist Development - Promos & Advertising

Special Revenue Fund

Fund 110:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 4700	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+/(-)	Comments
	Expenditures (continued)						
559.48-10	Promotional Activities	17,759	34,474	20,000	25,250	5,250	
559.48-11	Chamber of Commerce	4,200	0	0	0	0	
559.48-44	Promotional - City of Palm Coast	15,000	0	20,000	20,000	0	Fireworks
559.48-45	Promotional - Discretionary Event Funding	125,340	62,450	80,000	80,000	0	
559.48-46	Special Event - Overnight Stay Events	56,500	28,000	0	0	0	
559.48-47	Regional Drive Market	17,500	8,750	0	0	0	
559.48-48	Promotional - City of Flagler Beach	25,000	0	25,000	25,000	0	Fireworks
559.48-49	Promotional - SEMG	0	0	0	80,000	80,000	
559.49-10	Other Current Charges/Obligations	9,628	2,909	5,000	6,000	1,000	
559.49-15	Advertising	494,426	296,404	550,000	600,000	50,000	
559.49-18	Bank Fees	1,552	1,069	1,600	1,300	(300)	
559.51-10	Office Supplies	1,207	1,384	2,000	2,000	0	
559.51-11	Office Equipment	776	259	2,000	1,000	(1,000)	
559.52-10	Fuel for County Vehicle	794	212	1,000	800	(200)	
559.52-12	Other Operating Expenses	2,742	2,305	5,000	3,000	(2,000)	
559.52-30	Data Processing Software	17,158	16,620	20,000	17,155	(2,845)	CrowdRiff, Office 365
559.54-10	Publications and Memberships	24,429	31,401	23,000	26,366	3,366	
559.55-01	Training & Education	2,972	1,330	3,000	2,000	(1,000)	
559.55-03	Conferences & Seminars	10,490	39	5,000	5,000	0	
	Total Operating Expenditures	1,295,415	942,322	1,219,300	1,396,071	176,771	
587.98-11	Designated for Future Use	0	0	514,442	1,326,503	812,061	
	Total Reserves	0	0	514,442	1,326,503	812,061	
	Total Fund Expenditures	1,700,737	1,256,060	2,156,776	3,204,447	1,047,671	Overall Expenditure Increase/Decrease: 48.58%

Tourist Development - Beach Restoration

Special Revenue Fund

Fund 111:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 4700	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Revenues							
312.10-00	Tourist Dev Tax - Sales, Use & Fuel	714,922	475,398	425,000	550,000	125,000	Local Option Tourist Tax Levy is 5%
331.50-06	Hurricane Matthew - Federal	333,508	0	0	0	0	This Fund Receives 20% of Allocation
334.50-06	Hurricane Matthew - State	55,585	0	0	0	0	
334.39-03	TDT Beach Restore - State Design	498,980	669,617	0	0	0	
334.39-11	State Grant, FDEP Hurricane Matthew	2,540,158	0	0	0	0	
361.10-00	Interest Earnings	43,426	50,955	30,000	3,000	(27,000)	
366.01-00	Contributions & Donations	0	400,000	0	0	0	
386.70-00	Excess Fees - Tax Collector	4,319	4,036	0	0	0	
399.00-00	Cash Carry Forward	0	0	2,362,423	1,040,711	(1,321,712)	Overall Revenue Increase/Decrease:
Total Fund Revenues		4,190,898	1,600,006	2,817,423	1,593,711	(1,223,712)	-43.43%
Expenditures							
537.31-10	Professional Services	14,833	92,670	73,160	100,000	26,840	Project #105721 Dune Restoration Post Monitoring
537.34-16	Comm Fees - Tax Collector	21,448	14,268	20,000	20,400	400	
537.34-20	Governmental Services	0	1,971	30,000	30,000	0	Project #105721 Dune Restoration Post Monitoring
537.46-20	Vehicle Repair	6,210	0	0	0	0	
537.49-18	Bank Analysis Fees	1,060	411	1,200	2,000	800	
537.52-12	Other Operating	0	3,490	0	0	0	
Total Operating Expenditures		43,551	112,810	124,360	152,400	28,040	
537.81-05	Aid to Other Governments	104	0	0	0	0	
537.81-14	Aid to Flagler Beach	12,840	0	0	0	0	
537.82-53	Other Entities	308	0	0	154,000	154,000	
Total Grants and Aids		13,252	0	0	154,000	154,000	
6040/8410	Dune Restoration	4,843,477	0	0	0	0	
Total Dune Restoration Expenditures		4,843,477	0	0	0	0	
537.81-14	Grants/Aid/Contributions to Flagler Beach	498,980	669,617	0	0	0	Project #090566, Shoreline Protection
Total Beach Restore SR A1A		498,980	669,617	0	0	0	
537.71-10	TDT Revenue Bond, Series 2017 - Principal	1,200,000	675,000	0	0	0	Moved to Interfund Transfer in FY 21
537.72-10	TDT Revenue Bond, Series 2017 - Interest	141,870	119,464	0	0	0	
Total Debt Service		1,341,870	794,464	0	0	0	
581.91-10	Interfund Transfer for Debt Service	0	0	481,917	660,524	178,607	TDT Series 2017 Paid off Early
Total Interfund Transfers		0	0	481,917	660,524	178,607	
587.98-11	Designated for Future Use	0	0	2,211,146	626,787	(1,584,359)	TDT Series 2017 Paid off Early
Total Reserves		0	0	2,211,146	626,787	(1,584,359)	
Total Fund Expenditures		6,741,130	1,576,891	2,817,423	1,593,711	(1,223,712)	Overall Expenditure Increase/Decrease: -43.43%

Environmentally Sensitive Lands - Summary

Special Revenue Fund

Description	Actual FY 18-19	Actual FY 19-20	Budgeted FY 20-21	Tentative FY 21-22	Changes + / (-)	Comments
Revenues						
Ad Valorem Tax	924,149	1,112,618	1,153,062	1,274,165	121,103	
Interest	48,184	40,910	21,700	4,400	(17,300)	
Cash Carry Forward	0	0	3,062,539	4,201,878	1,139,339	
Total Fund Revenues	972,333	1,153,528	4,237,301	5,480,443	1,243,142	Overall Revenue Increase/Decrease: 29.34%
Expenditures						
Old Fund (Fund 117)	428	465	128,743	137,905	9,162	
New Fund (Fund 119)	7,298	177,781	4,108,558	5,342,538	1,233,980	
Total Fund Expenditures	7,726	178,246	4,237,301	5,480,443	1,243,142	Overall Expenditure Increase/Decrease: 29.34%
Revenues vs. Expenditures	964,607	975,282	0	0	0	

Environmentally Sensitive Lands (Old Fund)

Special Revenue Fund

Fund 117: Dept. 5200		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
361.10-00	Interest	3,347	2,027	1,700	400	(1,300)	
399.00-00	Cash Carry Forward	0	0	127,043	137,505	10,462	
Total Fund Revenues		3,347	2,027	128,743	137,905	9,162	Overall Revenue Increase/Decrease: 7.12%
Operating Expenditures							
537.31-10	Professional Services	75	76	100	100	0	
537.49-18	Bank Fees	353	389	400	550	150	
Total Operating Expenditures		428	465	500	650	150	
Reserves							
587.98-11	Reserve for Future Use	0	0	128,243	137,255	9,012	
Total Reserves		0	0	128,243	137,255	9,012	
Total Fund Expenditures		428	465	128,743	137,905	9,162	Overall Expenditure Increase/Decrease: 7.12%

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 119: Dept. 6200		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Revenues							
311.10-00	Ad Valorem Taxes	909,243	1,112,112	1,213,750	1,274,165	60,415	0.1250 Mills
311.20-00	Ad Valorem Taxes/Delinquent Taxes	14,906	506	0	0	0	
361.10-00	Interest	44,837	38,883	20,000	4,000	(16,000)	
398.00-00	Less 5% Statutory Reduction	0	0	(60,688)	0	60,688	
399.00-00	Cash Carry Forward	0	0	2,935,496	4,064,373	1,128,877	
Total Revenues		968,986	1,151,501	4,108,558	5,342,538	1,233,980	Overall Revenue Increase/Decrease: 30.03%
Expenditures							
537.31-10	Professional Services	6,945	177,392	12,500	1,200	(11,300)	Legal Fees and Title Searches
537.34-10	Other Contracted Services	0	0	175,700	0	(175,700)	Wildfire Activities
537.49-18	Bank Analysis Fees	353	389	500	0	(500)	
Total Operating Expenditures		7,298	177,781	188,700	1,200	(187,500)	
587.98-11	Reserve for Future Use	0	0	3,919,858	5,341,338	1,421,480	CF - \$249,000 Improv in Accord with Res 2008-53
Total Reserves		0	0	3,919,858	5,341,338	1,421,480	
Total Expenditures		7,298	177,781	4,108,558	5,342,538	1,233,980	Overall Expenditure Increase/Decrease: 30.03%

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.

Environmentally Sensitive Lands - Summary

Special Revenue Fund

Description	Actual FY 18-19	Actual FY 19-20	Budgeted FY 20-21	Tentative FY 21-22	Changes + / (-)	Comments
Revenues						
Ad Valorem Tax	924,149	1,112,618	1,153,062	1,274,165	121,103	
Interest	48,184	40,910	21,700	4,400	(17,300)	
Cash Carry Forward	0	0	3,062,539	4,201,878	1,139,339	
Total Fund Revenues	972,333	1,153,528	4,237,301	5,480,443	1,243,142	Overall Revenue Increase/Decrease: 29.34%
Expenditures						
Old Fund (Fund 117)	428	465	128,743	137,905	9,162	
New Fund (Fund 119)	7,298	177,781	4,108,558	5,342,538	1,233,980	
Total Fund Expenditures	7,726	178,246	4,237,301	5,480,443	1,243,142	Overall Expenditure Increase/Decrease: 29.34%
Revenues vs. Expenditures	964,607	975,282	0	0	0	

Fund 120: Dept. 0150	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
361.10-00	Interest	159	125	50	50	0	
399.00-00	Cash Carry Forward	0	0	22,054	22,159	105	
Total Fund Revenues		159	125	22,104	22,209	105	Overall Revenue Increase/Decrease: 0.48%
Expenditures							
587.98-10	Reserve for Contingency	0	0	22,104	22,209	105	
Total Reserves		0	0	22,104	22,209	105	
Total Fund Expenditures		0	0	22,104	22,209	105	Overall Expenditure Increase/Decrease: 0.48%

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.

Recreation Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues						
Interest	8,825	5,179	1,500	1,500	0	
Recreation Impact Fee	109,188	101,565	52,222	69,000	16,778	
Cash Carry Forward	0	0	324,317	381,101	56,784	
Total Fund Revenues	118,013	106,744	378,039	451,601	73,562	Overall Revenue Increase/Decrease: 19.46%
Expenditures						
Parks Impact Fee Zone 1 (Fund 132)	60	118	168,901	198,066	29,165	
Parks Impact Fee Zone 2 (Fund 133)	12	44	31,004	29,511	(1,493)	
Parks Impact Fee Zone 3 (Fund 134)	36	87	127,279	147,474	20,195	
Parks Impact Fee Zone 4 (Fund 135)	57	94,842	50,855	76,550	25,695	
Total Fund Expenditures	165	95,091	378,039	451,601	73,562	Overall Expenditure Increase/Decrease: 19.46%
Revenues vs. Expenditures	117,848	11,653	0	0	0	

Brief Overview

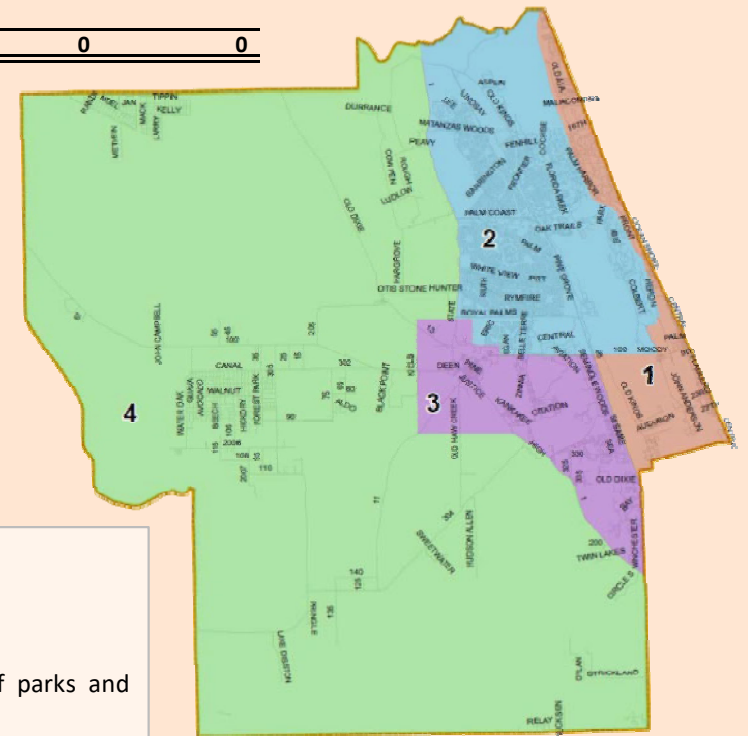
On November 21, 2003, the Board of County Commissioners adopted Ordinance No. 2003-22 amending previous ordinances establishing the Parks and Recreation Impact Fee.

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.

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 Zone 1

Special Revenue Fund

Fund 132: Dept. 4900	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
361.10-00	Interest	3,342	2,446	500	500	0	
363.27-01	Zone 1 - Recreation Impact Fee	35,097	71,087	30,000	42,000	12,000	
398.00-00	Less 5% Statutory Reduction	0	0	(1,500)	0	1,500	
399.00-00	Cash Carry Forward	0	0	139,901	155,566	15,665	
Total Fund Revenues		38,439	73,533	168,901	198,066	29,165	Overall Revenue Increase/Decrease: 17.27%
Expenditures							
572.49-18	Bank Analysis Fees	60	118	150	150	0	
Total Operating Expenditures		60	118	150	150	0	
572.63-10	Capital Outlay Building	0	0	0	155,000	155,000	Wadsworth Racquetball Court Lighting
Total Capital Expenditures		0	0	0	155,000	155,000	Hammock CC Pickleball Court Lighting Hammock CC Pickleball Courts Split Funded w/GF
587.98-50	Reserve for Future Capital Outlay	0	0	168,751	42,916	(125,835)	
Total Reserves		0	0	168,751	42,916	(125,835)	
Total Fund Expenditures		60	118	168,901	198,066	29,165	Overall Expenditure Increase/Decrease: 17.27%

Park Impact Fee Zone 2

Special Revenue Fund

Fund 133: Dept. 4900	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
361.10-00	Interest	641	401	200	200	0	
363.27-01	Zone 2 - Recreation Impact Fee	4,422	0	1,000	0	(1,000)	No fees collected since Aug 2019
398.00-00	Less 5% Statutory Reduction	0	0	(50)	0	50	
399.00-00	Cash Carry Forward	0	0	29,854	29,311	(543)	
Total Fund Revenues		5,063	401	31,004	29,511	(1,493)	Overall Revenue Increase/Decrease: -4.82%
Expenditures							
572.31-10	Professional Services	12	14	50	50	0	PFM Fees
572.49-18	Bank Analysis Fees	0	30	100	50	(50)	
Total Operating Expenditures		12	44	150	100	(50)	
587.98-50	Reserve for Future Capital Outlay	0	0	30,854	29,411	(1,443)	
Total Reserves		0	0	30,854	29,411	(1,443)	
Total Fund Expenditures		12	44	31,004	29,511	(1,493)	Overall Expenditure Increase/Decrease: -4.82%

Park Impact Fee Zone 3

Special Revenue Fund

Fund 134: Dept. 4900		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
361.10-00	Interest	2,155	1,582	250	250	0	
363.27-01	Zone 3 - Recreation Impact Fee	47,349	12,250	12,000	12,000	0	
398.00-00	Less 5% Statutory Reduction	0	0	(600)	0	600	
399.00-00	Cash Carry Forward	0	0	115,629	135,224	19,595	
Total Fund Revenues		49,504	13,832	127,279	147,474	20,195	Overall Revenue Increase/Decrease: 15.87%
Expenditures							
572.31-10	Professional Services	36	57	50	50	0	
572.49-18	Bank Analysis Fees	0	30	100	100	0	
Total Operating Expenditures		36	87	150	150	0	
587.98-50	Reserve for Future Capital Outlay	0	0	127,129	147,324	20,195	
Total Reserves		0	0	127,129	147,324	20,195	
Total Fund Expenditures		36	87	127,279	147,474	20,195	Overall Expenditure Increase/Decrease: 15.87%

Park Impact Fee Zone 4

Special Revenue Fund

Fund 135: Dept. 4900	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
361.10-00	Interest	2,687	750	550	550	0	
363.27-01	Zone 4 - Recreation Impact Fee	22,320	18,228	12,000	15,000	3,000	
398.00-00	Less 5% Statutory Reduction	0	0	(628)	0	628	
399.00-00	Cash Carry Forward	0	0	38,933	61,000	22,067	
Total Fund Revenues		25,007	18,978	50,855	76,550	25,695	Overall Revenue Increase/Decrease: 50.53%
Expenditures							
572.31-10	Professional Services	49	31	50	50	0	
572.49-18	Bank Analysis Fees	8	30	100	50	(50)	
Total Operating Expenditures		57	61	150	100	(50)	
572.63-10	Improvements other than bldg	0	94,781	0	0	0	Playground Equipment
Total Capital Expenditures		0	94,781	0	0	0	
587.98-50	Reserve for Future Capital Outlay	0	0	50,705	76,450	25,745	
Total Reserves		0	0	50,705	76,450	25,745	
Total Fund Expenditures		57	94,842	50,855	76,550	25,695	Overall Expenditure Increase/Decrease: 50.53%

Transportation Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues						
Interest	94,090	52,924	47,500	13,500	(34,000)	
Transportation Impact Fee	28,427	0	0	0	0	
Cash Carry Forward	0	0	3,629,917	3,661,873	31,956	
Total Fund Revenues	122,517	52,924	3,677,417	3,675,373	(2,044)	Overall Revenue Increase/Decrease: -0.06%
Expenditures						
Trans. Impact Fee - Old East (Fund 130)	112,725	325,342	2,689,528	2,681,084	(8,444)	
Trans. Impact Fee - West (Fund 131)	117	106	139,717	141,677	1,960	
Trans. Impact Fee - East New (Fund 137)	515	505	848,172	852,612	4,440	
Total Fund Expenditures	113,357	325,953	3,677,417	3,675,373	(2,044)	Overall Expenditure Increase/Decrease: -0.06%
Revenues vs. Expenditures	9,160	(273,029)	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 within the Corporate Limits of the City of Palm Coast.

District No. 2 — 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. 3 — All lands, other than those within the Corporate Limits of the City of Palm Coast, lying west of the FEC Railroad rights-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 130: Dept. 1450	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
334.49-26	FDOT - Old Kings Road Thru Lane	28,427	0	0	0	0	
361.10-00	Interest	69,897	38,413	40,000	10,000	(30,000)	
399.00-00	Cash Carry Forward	0	0	2,649,528	2,671,084	21,556	Overall Revenue Increase/Decrease:
Total Fund Revenues		98,324	38,413	2,689,528	2,681,084	(8,444)	-0.31%
Expenditures							
541.31-10	Professional Services	11,677	31,443	2,200	2,000	(200)	
541.49-18	Bank Analysis Fees	41	98	300	100	(200)	
541.63-10	Improvements other than Bldg	0	211,466	0	0	0	
541.63-57	Design & Permitting	72,580	82,335	0	0	0	
Total Operating Expenditures		84,298	325,342	2,500	2,100	(400)	
587.98-11	Reserve - Designated for Future Use	0	0	2,687,028	2,678,984	(8,044)	
Total Reserves		0	0	2,687,028	2,678,984	(8,044)	
587.81-36	City of PC - PC Pkwy Widen	28,427	0	0	0	0	
Total Grands & Aids		28,427	0	0	0	0	
Total Fund Expenditures						(8,444)	Overall Expenditure Increase/Decrease:
		112,725	325,342	2,689,528	2,681,084	(8,444)	-0.31%

Description:

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

Transportation Impact Fee - West

Special Revenue Fund

Fund 131: Dept. 1450	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
361.10-00	Interest	3,354	2,016	1,500	1,500	0	
399.00-00	Cash Carry Forward	0	0	138,217	140,177	1,960	
Total Fund Revenues		3,354	2,016	139,717	141,677	1,960	Overall Revenue Increase/Decrease: 1.40%
Expenditures							
541.31-10	Professional Services	76	69	100	100	0	
541.49-18	Bank Analysis Fees	41	37	300	150	(150)	
Total Operating Expenditures		117	106	400	250	(150)	
587.98-50	Reserve - Future Capital Projects	0	0	139,317	141,427	2,110	
Total Reserves		0	0	139,317	141,427	2,110	
Total Fund Expenditures		117	106	139,717	141,677	1,960	Overall Expenditure Increase/Decrease: 1.40%

Transportation Impact Fee - East New

Special Revenue Fund

Fund 137: Dept. 1450	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
361.10-00	Interest	20,839	12,495	6,000	2,000	(4,000)	
399.00-00	Cash Carry Forward	0	0	842,172	850,612	8,440	
Total Fund Revenues		20,839	12,495	848,172	852,612	4,440	Overall Revenue Increase/Decrease: 0.52%
Expenditures							
541.31-10	Professional Services	474	468	600	600	0	
541.49-18	Bank Analysis Fees	41	37	350	300	(50)	
Total Operating Expenditures		515	505	950	900	(50)	
587.98-50	Reserves	0	0	847,222	851,712	4,490	
Total Reserves		0	0	847,222	851,712	4,490	
Total Fund Expenditures		515	505	848,172	852,612	4,440	Overall Expenditure Increase/Decrease: 0.52%

Fund 141: Dept. 1720		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
361.10-00	Interest	2,166	937	1,000	300	(700)	
399.00-00	Cash Carry Forward	0	0	183,099	181,935	(1,164)	Overall Revenue Increase/Decrease:
Total Fund Revenues		2,166	937	184,099	182,235	(1,864)	-1.02%
Expenditures							
559.49-18	Bank Analysis Fees	892	851	1,200	1,000	(200)	
559.82-40	Economic Development Incentives	15,000	33,750	182,899	181,235	(1,664)	Overall Expenditure Increase/Decrease:
Total Fund Expenditures		15,892	34,601	184,099	182,235	(1,864)	-1.02%

*See Next Page for Programmed Incentives

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.

Programmed Incentives



Designs for Health

Annual Incentive (\$125/job for a period of 4 years = \$500/job) Total Allocation = \$25,000
 Economic Development Grant Incentive Program executed on Feb. 16, 2016. Terms: Create 50 jobs by Feb. 2021 at a minimum wage of \$33k.
 Total County allocation = \$25,000 ending in FY 2023 at a rate of \$1,000/job pro-rated @ \$250 for 4 years.

One disbursement made April 5, 2017 for \$250. \$6,187.50 scheduled each year from FY 20-21 through FY 22-23. 2 qualified positions as of June 2021.

Kimble Aviation Logistical Services

Economic Development Grant Incentive Program executed on Sept. 27, 2018. Terms: Create 40 jobs by Sept 2022 at a minimum wage of \$45k. Total County allocation = \$40,000 ending in FY 2024 at a rate of \$1,000/job pro-rated @ \$250 for 4 years.

Awarded \$4,750 as of June 2021 for 6 qualified positions.
 \$10,000 planned for FY 20-21, \$7,500 for FY 21-22, and \$5,000 for FY 22-23.



Gioia Sails South (Project GS2)

Economic Development New Construction Grant Incentive Program executed Dec. 28, 2016.
 Terms: Construct 20,000 sf facility; 53 FTE; Payment of Ad-Valorem Taxes. Total County allocation \$90,000 over 10 years ending in FY 2027.

30,000 sf facility constructed exceeding requirement.
 Employment = 92.6 as of March 2021. 2nd phase under construction January 2021.
 \$12,000 planned for FY 20-21, \$12,000 planned for FY 21-22, and \$9,000 planned for FY 22-23

Beutlich Pharmaceutical

New Construction Incentive in amount of \$90,000 was granted June 5, 2017. CO issued Jan 31, 2019 with 1st payment of \$15,000 awarded on March 26, 2020. Property was sold on May 5, 2020 thereby cancelling the incentive agreement.



Landfills - Summary

Special Revenue Fund

Description	Actual FY 18-19	Actual FY 19-20	Budgeted FY 20-21	Tentative FY 21-22	Changes + / (-)	Comments
Revenues						
Consolidated Solid Waste Grant	40,940	41,200	0	0	0	
Interest	24,337	11,001	12,500	2,350	(10,150)	
Cash Carry Forward	0	0	1,682,304	1,728,724	46,420	
Total Fund Revenues	65,277	52,201	1,694,804	1,731,074	36,270	Overall Revenue Increase/Decrease: 2.14%
Expenditures						
Old Kings Road Landfill (Fund 145)	19,372	19,600	467,948	486,750	18,802	
Const. & Demo. Debris Landfill (Fund 146)	21,592	21,600	961,453	977,050	15,597	
Bunnell Landfill (Fund 148)	0	0	265,403	267,274	1,871	
Total Fund Expenditures	40,964	41,200	1,694,804	1,731,074	36,270	Overall Expenditure Increase/Decrease: 2.14%
Revenues vs. Expenditures	24,313	11,001	0	0	0	

Old Kings Road Landfill

Special Revenue Fund

Fund 145: Dept. 3030		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
334.34-10	Consolidated Solid Waste Grant	19,360	19,600	0	0	0	
361.10-00	Interest	6,827	3,052	3,000	750	(2,250)	
399.00-00	Cash Carry Forward	0	0	464,948	486,000	21,052	
Total Fund Revenues		26,187	22,652	467,948	486,750	18,802	Overall Revenue Increase/Decrease: 3.86%
Expenditures							
534.31-10	Professional Services	19,360	19,600	50,000	50,000	0	
534.49-18	Bank Analysis Fees	12	0	50	50	0	
Total Operating Expenditures		19,372	19,600	50,050	50,050	0	
587.98-52	Reserves	0	0	417,898	436,700	18,802	
Total Reserves		0	0	417,898	436,700	18,802	
Total Fund Expenditures		19,372	19,600	467,948	486,750	18,802	Overall Expenditure Increase/Decrease: 3.86%

Construction & Demolition Debris Landfill

Special Revenue Fund

Fund 146: Dept. 3030		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
334.34-10	Consolidated Solid Waste Grant	21,580	21,600	0	0	0	
361.10-00	Interest	13,841	6,297	8,500	1,200	(7,300)	
399.00-00	Cash Carry Forward	0	0	952,953	975,850	22,897	
Total Fund Revenues		35,421	27,897	961,453	977,050	15,597	Overall Revenue Increase/Decrease: 1.60%
Expenditures							
534.31-10	Professional Services	21,580	21,600	60,000	50,000	(10,000)	
534.49-18	Bank Analysis Fees	12	0	100	100	0	
Total Operating Expenditures		21,592	21,600	60,100	50,100	(10,000)	
587.98-52	Reserves	0	0	901,353	926,950	25,597	
Total Reserves		0	0	901,353	926,950	25,597	
Total Fund Expenditures		21,592	21,600	961,453	977,050	15,597	Overall Expenditure Increase/Decrease: 1.60%

Fund 148: Dept. 3030		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
361.10-00	Interest	3,669	1,652	1,000	400	(600)	
399.00-00	Cash Carry Forward	0	0	264,403	266,874	2,471	
Total Fund Revenues		3,669	1,652	265,403	267,274	1,871	Overall Revenue Increase/Decrease: 0.70%
Expenditures							
587.98-52	Reserves	0	0	265,403	267,274	1,871	
Total Reserves		0	0	265,403	267,274	1,871	
Total Fund Expenditures		0	0	265,403	267,274	1,871	Overall Expenditure Increase/Decrease: 0.70%

Special Assessment Funds - Summary

Special Revenue Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues						
Assessments	304,988	308,771	273,150	301,082	27,932	
Misc. Fuel Taxes	77,340	65,058	0	0	0	
Misc. Excess Fees	1,601	1,765	1,203	1,225	22	
Interest	26,570	10,943	15,732	1,310	(14,422)	
Grant	0	0	450	0	(450)	
Less 5% Statutory Reduction	0	0	(14,527)	0	14,527	
Cash Carry Forward	0	0	883,554	714,958	(168,596)	
Total Revenues	410,499	386,537	1,159,562	1,018,575	(140,987)	Overall Revenue Increase/Decrease: -12.16%
Expenditures						
North Malacompra Drainage Basin District (Fund 127)	796	3,201	172,795	204,639	31,844	
Bimini Gardens MSTU (Fund 175)	218	212	43,899	49,065	5,166	
Espanola Special Assessment (Fund 177)	290	276	22,801	28,177	5,376	
Rima Ridge Special Assessment (Fund 178)	322	310	44,383	44,164	(219)	
Daytona North Service District (Fund 702)	613,410	371,119	875,684	692,530	(183,154)	
Total Expenditures	615,036	375,118	1,159,562	1,018,575	(140,987)	Overall Expenditure Increase/Decrease: -12.16%
Revenues vs. Expenditures	(204,537)	11,419	0	0	0	

Fund 127: Dept. 1811	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
325.20-01	N Malacompra District Special Assessment	34,596	35,167	34,000	32,300	(1,700)	
325.20-02	Delinquent Spec Assessment	596	0	0	0	0	
361.10-00	Interest - MMIA & Investments	2,322	1,876	500	200	(300)	
386.70-00	Excess Fees - Tax Collector	185	217	150	200	50	
398.00-00	Less 5% Statutory Reduction	0	0	(1,733)	0	1,733	
399.00-00	Cash Carry Forward	0	0	139,878	171,939	32,061	
Total Fund Revenues		37,699	37,260	172,795	204,639	31,844	Overall Revenue Increase/Decrease: 18.43%
Expenditures							
538.31-10	Professional Services	43	63	300	150	(150)	
538.34-16	Commission Fees - Tax Collector	704	703	850	850	0	
538.34-19	Property Appraiser	0	2,360	0	2,400	2,400	
538.49-18	Bank Analysis Fees	49	75	225	150	(75)	
Total Operating Expenditures		796	3,201	1,375	3,550	2,175	Overall Expenditure Increase/Decrease: 18.43%
587.98-11	Designated for Future Use	0		171,420	201,089	29,669	
Total Reserves		0	0	171,420	201,089	29,669	
Total Fund Expenditures		796	3,201	172,795	204,639	31,844	

Description:

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

Bimini Gardens MSTU

Special Revenue Fund

Fund 175: Dept. 1810		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
325.20-01	Bimini Gardens Assessment	5,496	5,397	5,500	5,220	(280)	
361.10-00	Interest	234	206	72	30	(42)	
386.70-00	Excess Fees - Tax Collector	29	31	30	0	(30)	
398.00-00	Less 5% Statutory Reduction	0	0	(280)	0	280	
399.00-00	Cash Carry Forward	0	0	38,577	43,815	5,238	
Total Fund Revenues		5,759	5,634	43,899	49,065	5,166	Overall Revenue Increase/Decrease: 11.77%
Expenditures							
513.34-16	Comm Fees - Tax Collector	110	108	150	150	0	
513.34-19	Property Appraiser Fees	59	59	100	100	0	
541.34-20	Governmental Services	0	0	43,399	48,765	5,366	
541.49-18	Bank Analysis Fees	49	45	250	50	(200)	
Total Operating Expenditures		218	212	43,899	49,065	5,166	
Total Fund Expenditures		218	212	43,899	49,065	5,166	Overall Expenditure Increase/Decrease: 11.77%

Description:

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

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

Espanola Special Assessment

Special Revenue Fund

Fund 177		Actual	Actual	Adopted	Adopted	Changes	
Dept. 4920	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Revenues							
325.20-01	Mosquito Control Assessment	1,177	1,343	1,350	1,282	(68)	
325.20-02	Delinquent Special Assessments	174	0	0	0	0	
334.61-03	State Grant Mosquito Control	0	0	450	0	(450)	
361.10-00	Interest	140	115	70	20	(50)	
386.70-00	Excess Fees - Tax Collector	7	5	8	10	2	
398.00-00	Less 5% Statutory Reduction	0	0	(94)	0	94	
399.00-00	Cash Carry Forward	0	0	21,017	26,865	5,848	
	Total Fund Revenues	1,498	1,463	22,801	28,177	5,376	Overall Revenue Increase/Decrease: 23.58%
Expenditures							
562.34-10	Other Contracted Services	0	0	22,461	27,837	5,376	
562.34-16	Comm Fees - Tax Collector	27	27	30	30	0	
562.34-19	Property Appraiser Fees	206	204	210	210	0	
562.49-18	Bank Analysis Fees	57	45	100	100	0	
	Total Operating Expenditures	290	276	22,801	28,177	5,376	
	Total Fund Expenditures	290	276	22,801	28,177	5,376	Overall Expenditure Increase/Decrease: 23.58%

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 178: Dept. 4920		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
325.20-01	Mosquito Control Assessment	2,436	2,436	2,300	2,280	(20)	
361.10-00	Interest	272	224	90	60	(30)	
386.70-00	Excess Fees - Tax Collector	13	16	15	15	0	
398.00-00	Less 5% Statutory Reduction	0	0	(120)	0	120	
399.00-00	Cash Carry Forward	0	0	42,098	41,809	(289)	
Total Fund Revenues		2,721	2,676	44,383	44,164	(219)	Overall Revenue Increase/Decrease: -0.49%
Expenditures							
562.34-10	Other Contracted Services	0	0	7,000	6,000	(1,000)	Mosquito Control
562.34-16	Comm Fees - Tax Collector	49	49	50	50	0	
562.34-19	Property Appraiser Fees	216	216	250	250	0	
562.49-18	Bank Analysis Fees	57	45	150	100	(50)	
Total Operating Expenditures		322	310	7,450	6,400	(1,050)	
587.98-11	Designated for Future Use	0	0	36,933	37,764	831	
Total Reserves		0	0	36,933	37,764	831	
Total Fund Expenditures		322	310	44,383	44,164	(219)	Overall Expenditure Increase/Decrease: -0.49%

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.

Fund 702: Dept. 4500		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
312.30-00	Ninth Cent Fuel Tax	63,967	52,526	0	0	0	
312.40-00	Local Option Fuel Tax	13,373	12,532	0	0	0	
325.20-01	DNSD/Front Foot	225,997	254,297	230,000	260,000	30,000	Rate \$0.58 per front foot
325.20-02	DNSD Delinquent Front Foot	34,690	10,131	0	0	0	
361.10-00	Interest	23,602	8,522	15,000	1,000	(14,000)	
386.70-00	Excess Fees - Tax Collector	1,367	1,496	1,000	1,000	0	
398.00-00	Less 5% Statutory Reduction	0	0	(12,300)	0	12,300	
399.00-00	Cash Carry Forward	0	0	641,984	430,530	(211,454)	Overall Revenue Increase/Decrease:
Total Fund Revenues		362,996	339,504	875,684	692,530	(183,154)	-20.92%
Expenditures							
513.34-10	Other Contracted Services	7,579	2,414	14,000	14,000	0	
513.34-16	Comm Fees - Tax Collector	5,214	5,289	5,300	5,350	50	
513.34-19	Property Appraiser Fees	3,846	3,839	4,300	4,100	(200)	
519.43-10	Utilities Expense	10,417	10,004	12,000	11,000	(1,000)	
541.31-10	Professional Services	563	364	600	450	(150)	
541.34-10	Other Contracted Services	0	0	1,500	0	(1,500)	
541.34-20	Governmental Services	584,912	348,685	300,000	350,000	50,000	Road and Bridge Staff Time
541.42-01	Postage Expense	0	0	100	0	(100)	
541.49-14	Landfill Tipping Fees	382	382	1,000	1,200	200	
541.49-18	Bank Analysis Fees	497	142	500	500	0	
541.51-10	Office Supplies	0	0	100	0	(100)	
541.53-10	Road Materials & Supplies	0	0	40,000	40,000	0	
Total Operating Expenditures		613,410	371,119	379,400	426,600	47,200	
587.98-50	Reserve for Future Capital Outlay	0	0	496,284	265,930	(230,354)	
Total Reserves		0	0	496,284	265,930	(230,354)	
Total Fund Expenditures		613,410	371,119	875,684	692,530	(183,154)	Overall Expenditure Increase/Decrease: -20.92%

Description:

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

Housing - Summary

Special Revenue Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues						
Intergovernmental Revenue	322,440	349,194	350,000	766,144	416,144	
Misc Revenue	57,241	63,213	32,000	32,500	500	
Interfund Transfer	57,249	100,508	114,418	0	(114,418)	
Cash Carry Forward	0	0	317,005	319,165	2,160	
Total Revenues	436,930	512,915	813,423	1,117,809	304,386	Overall Revenue Increase/Decrease: 37.42%
Expenditures						
SHIP - Personnel	82,626	67,034	132,058	57,806	(74,252)	
SHIP - Operating	11,896	3,462	17,360	27,468	10,108	
SHIP - Grants & Aids	227,618	394,456	643,037	1,011,567	368,530	
NSP3	0	0	20,968	20,968	0	
Total Expenditures	322,140	464,952	813,423	1,117,809	304,386	Overall Expenditure Increase/Decrease: 37.42%
Revenues vs. Expenditures	114,790	47,963	0	0	0	

SHIP
1.0 FTE

State Housing Initiatives Partnership Program (SHIP)

Special Revenue Fund

Fund 143: Dept. 1720		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
335.51-00	State Housing Assistance	321,750	349,194	350,000	766,144	416,144	
337.50-01	State of Florida	690	0	0	0	0	
361.10-00	Interest	6,095	3,592	2,000	2,500	500	
366.01-00	Contributions in Aid	500	0	0	0	0	
369.30-00	Refund - Prior Year Expense	50,646	59,621	30,000	30,000	0	
381.00-00	Interfund Transfer	57,249	58,508	114,418	0	(114,418)	Employee Salary Shifted to General Fund
399.00-00	Cash Carry Forward	0	0	296,037	298,197	2,160	
Total Revenues		436,930	470,915	792,455	1,096,841	304,386	38.41%
Expenditures							
559.10-12	Regular Salaries	62,225	47,607	94,261	39,874	(54,387)	1 FTE Moved to General Fund in FY22
559.10-xx	Employee Benefits	20,401	19,427	37,797	17,932	(19,865)	
Total Personnel Services		82,626	67,034	132,058	57,806	(74,252)	
Operating Expenditures							
559.34-10	Other Contracted Services	4,700	0	9,800	20,808	11,008	Miscellaneous Contracted Services
559.40-10	Travel/Conference Seminar	3,602	204	1,500	1,000	(500)	
559.41-10	Communications Recurring	490	411	510	510	0	
559.42-01	Postage Expense	209	68	200	200	0	
559.44-10	Rentals & Leases	0	20	0	0	0	
559.46-30	Maintenance Agreements	116	62	150	150	0	
559.47-10	Printing & Binding	12	0	50	50	0	
559.49-15	Advertising	212	0	1,000	1,000	0	
559.49-18	Bank Analysis Fees	1,646	1,978	1,600	1,600	0	
559.51-10	Office Supplies	208	42	500	200	(300)	
559.51-11	Office Equipment	0	217	250	250	0	
559.52-12	Other Operating Expenses	10	0	100	100	0	
559.52-30	Data Processing Software	0	0	300	300	0	
559.54-10	Publications/Memberships	231	200	300	300	0	
559.55-01	Training/Educational Cost	0	0	100	500	400	
559.55-03	Conference/Seminar Regist	460	260	1,000	500	(500)	
Total Operating Expenditures		11,896	3,462	17,360	27,468	10,108	
Grants & Aids Expenditures							
559.83-50	Foreclosure Intervention	3,618	18,975	10,000	20,000	10,000	
559.83-52	Grant - Rapid Re-Housing	0	68,481	35,000	34,000	(1,000)	
559.83-53	Primary Residence Buy Assistance	220,000	305,000	294,019	300,000	5,981	
559.83-54	Replacement Housing Strategy/Rehab	4,000	2,000	304,018	657,567	353,549	
Total Grants & Aids Expenditures		227,618	394,456	643,037	1,011,567	368,530	
Total Expenditures		322,140	464,952	792,455	1,096,841	304,386	38.41%

Overall Expenditure Increase/Decrease:

Neighborhood Stabilization Program 3 (NSP3)

Special Revenue Fund

Fund 152: Dept. 8303		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
399.00-00	Cash Carry Forward	0	0	20,968	20,968	0	Overall Revenue Increase/Decrease:
Total Revenues		0	0	20,968	20,968	0	
Expenditures							
559.34-20	Governmental Services	0	0	20,968	20,968	0	Overall Expenditure Increase/Decrease:
Total Operating Expenditures		0	0	20,968	20,968	0	
Total Expenditures		0	0	20,968	20,968	0	

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 153: Dept. 8305		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
331.51-04	CDBG Federal Grant	0	0	0	0	0	
381-00-00	Interfund Transfer	0	42,000	0	0	0	
Total Revenues		0	42,000	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
559.10-12	Regular Salaries	0	0	0	0	0	
559.10-xx	Employee Benefits	0	0	0	0	0	
Total Personnel Services		0	0	0	0	0	
Total Operating Expenditures		0	0	0	0	0	
Total Expenditures		0	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

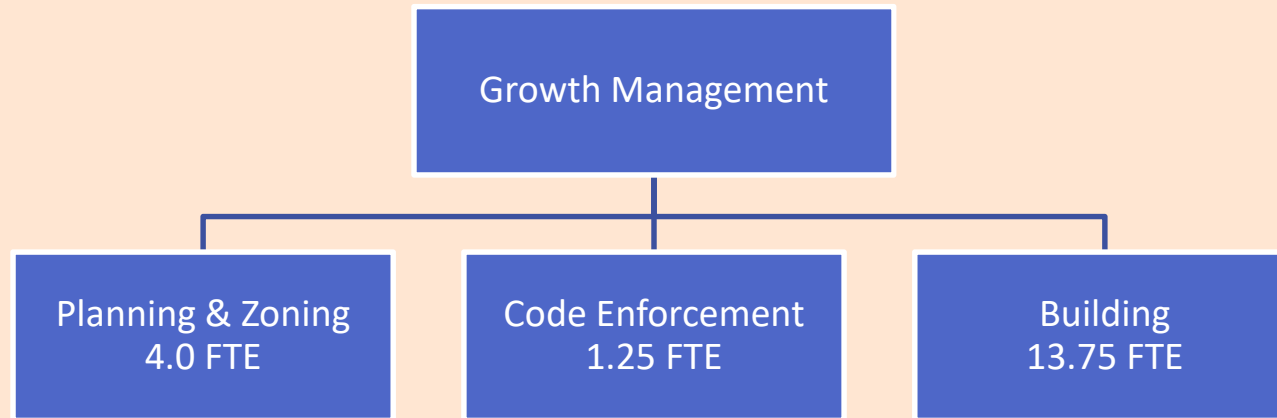
Description:

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 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues						
Licenses & Permits	1,051,252	928,659	908,000	1,076,000	168,000	
Intergovernmental Revenue	301,781	100,841	74,000	74,000	0	
Charges for Service	414,657	314,115	332,500	304,500	(28,000)	
Fines & Forfeitures	9,206	2,992	1,000	1,000	0	
Misc Revenues	87,206	54,136	48,000	48,000	0	
Cash Carry Forward	0	0	2,028,629	1,946,317	(82,312)	
Total Revenues	1,864,102	1,400,743	3,392,129	3,449,817	57,688	Overall Revenue Increase/Decrease: 1.70%
Expenditures						
Planning & Zoning	460,088	413,608	494,183	607,744	113,561	
Code Enforcement	142,131	51,849	70,146	106,079	35,933	
Planning & Zoning - Growth Management Reserves	0	0	626,035	677,133	51,098	
Building Department	1,215,641	1,268,954	1,123,461	1,840,377	710,916	
Building Department Reserves	0	0	1,078,304	218,484	(859,820)	
Total Expenditures	1,817,860	1,734,411	3,392,129	3,449,817	57,688	Overall Expenditure Increase/Decrease: 1.70%
Revenues vs. Expenditures	46,242	(333,668)	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, changes, 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 Planning & Development Board, and the Board of County Commissioners, as applicable, for their review and decision.

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 incorporated cities and towns within the County to accomplish this mission.

Primary Functions

- ❖ Ensure the health, safety, and general welfare of the public through the adoption and enforcement 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 goals, objectives, and policies and zoning regulations, including concurrency availability
- ❖ 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 incorporated cities and towns 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
- ❖ Perform environmental protection and preservation activities, including gopher tortoise relocation, wetland permitting, manatee protection, and related functions in coordination with State and Federal agencies

Goals FY 2021-22

- To coordinate land use planning and zoning administration efforts for the purpose of maintaining the high quality of life currently enjoyed by its residents, promoting a diverse housing stock, preserving existing unique environmental resources and promoting the future social, economic, and environmental sustainability

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 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
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	#	89	76	93	90
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	#	33	10	13	15
3. Coastal Construction Control Line – FDEP Review	#	4	3	9	10
4. Short Term Vacation Rental Applications	#	12	37	33	35
5. Planning and zoning training opportunities	#	3	5	5	5
6. Interlocal Agreement Impact Fee Collection	\$	N/A	\$113	\$66	\$60

Major Initiatives / Highlights

- Complete update of Comprehensive Plan
- Complete rewrite of current Land Development Code
- Developing a number of major ordinances
- Processing a number of major plan amendments
- Administering the increase in development activity and processing various requests for consideration before the Technical Advisory Committee, Planning and Development Board and the Board of County Commissioners
- Evaluate applications for streamlining and process improvement

Description

The Code Enforcement Section is comprised of code enforcement and contractor licenses. The responsibilities of the code include but are not limited to identifying potentially unsafe structures and coordinating with the building inspection personnel in an effort to obtain compliance through repairs or removal.

Florida Statutes Chapter 162 authorizes a county, by ordinance to adopt a code enforcement system that gives authority to impose administrative fines and other noncriminal penalties to provide an equitable, expeditious, effective, and inexpensive method of enforcing any codes and ordinances. The intent is to promote, protect, and improve the health, safety, and welfare of the citizens of the county and of this state.

The County Commission adopted a Contractor Licensing Ordinance (2007-10) outlining regulations for specialty trades and licenses not regulated on the state level. Subsequently, a Licensing program was established in July 2007 to provide for and enforce licensing requirements and to administer testing locally for state and local contractor exams. The regulations also allow for Flagler County to reciprocate with most jurisdictions in Florida, meaning that if a specialty 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.

Primary Functions

- ❖ Monitor abandoned structure demolition projects throughout Flagler County
- ❖ Communicate with all State, local and federal agencies
- ❖ Address and seek resolution of code violations to complaints received from various entities
- ❖ Monitor approximately 10 miles of Flagler County beaches to maintain turtle lighting compliance during turtle nesting season
- ❖ 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
- ❖ Coordinate and notify the proper agencies of licensing violations
- ❖ Monitor and regulate contractor files to ensure proper licenses and insurances are in compliance with local and state regulation
- ❖ Conduct Contractor Review Board Disciplinary hearings

Goals FY 2021-22

- Provide a high level of customer service through training and continued education
- Communicate with the Contractor License Review Board and other agencies in order to issue Contractor Licenses in a timely manner
- Coordinate compliance (enforcement) actions to be consistent with the policies and procedures of the Florida Department of Business and Professional Regulations, Florida Fish and Wildlife Conservation Commission and/or with local Law Enforcement
- Provide advanced notification to license holders of license status prior to renewal date

Strategic Objectives

- ✓ Assist local contractors to obtain, retain, and renew their license
- ✓ Educate the public on code regulations, in order to reduce number of complaints issued
- ✓ Maintain Code Enforcement training opportunities for the future
- ✓ Provide exceptional internal and external customer service
- ✓ Provide initial response to all complaints within 48 hours

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Contractor License Renewal Fees Collected	\$	\$46,315	\$44,265	\$16,400	\$30,000
2. Local Licenses Issued	#	256	442	164	300
3. Lien Searches	#	*	350	574	575
4. Code Enforcement Cases Opened	#	*	119	96	120
5. Code Enforcement Cases Closed	#	*	21	21	40
6. Training Opportunities	#	4	6	4	5

Major Initiatives / Highlights

- Continued education via Florida Association of Code Enforcement Annual Conference attendance
- Coordination with Humane Society
- Coordination with Florida Fish and Wildlife Commission
- Coordination with local Law Enforcement
- Coordination with Florida Department of Business and Professional Regulations
- Host Business and Law Training Course

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 180: Dept. 0000	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
329.02-02	ROW Utilization/Permit & Review Fees	30,205	62,200	32,000	60,000	28,000	
331.50-07	ROW Utilization/Permit & Review Fees	0	2,037	0	0	0	
335.13-00	Insurance Agent County License	44,019	35,446	9,000	9,000	0	
335.14-00	Mobile Home Licenses	32,158	27,768	35,000	35,000	0	
335.15-00	Alcoholic Beverage Licenses	34,851	35,590	30,000	30,000	0	
335.18-01	Sales Tax 1/2 Cent Revenue	190,753	0	0	0	0	
341.92-00	Development Engineering Review Fees	127,796	85,810	130,000	130,000	0	
341.92-02	Administrative Fee (Impact Fee - Schools)	20,892	0	28,000	0	(28,000)	
341.92-04	Administrative Fees (Impact Fee - Parks)	3,413	5,709	2,000	2,000	0	
341.92-11	Staff Time - Equip Charges	48	0	0	0	0	
342.50-00	Construction Plan Review (fees subdiv)	37,473	24,620	20,000	20,000	0	
342.51-00	Development Engineering Inspections	24,380	0	20,000	20,000	0	
342.52-00	Swale Grade Sheet Review Fees	1,300	120	500	500	0	
349.01-01	Dev Svcs Application Fees	83,869	110,975	60,000	60,000	0	
349.01-02	Dev Svcs - Admin - Other Cities	87	0	0	0	0	
349.05-00	LUC/Planning Review Fees	113,039	84,510	70,000	70,000	0	
354.01-01	Animal Control Surcharge	50	35	0	0	0	
361.10-00	Interest - Investments	27,274	17,059	9,000	9,000	0	
364.41-11	Surplus Sale - Taxable	0	3,430	0	0	0	
369.90-12	Code Enforcement Copies	7,350	11,177	7,500	7,500	0	
399.00-00	Cash Carry Forward	0	0	737,364	937,956	200,592	
Total Fund Revenues		778,957	506,486	1,190,364	1,390,956	200,592	Overall Revenue Increase/Decrease: 16.85%

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 180:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 1700	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
	Planning & Zoning Expenditures						
515.10-12	Regular Salaries	319,259	303,639	345,182	333,049	(12,133)	
515.10-14	Overtime	11,030	5,368	500	0	(500)	
515.10-xx	Employee Benefits	96,176	92,475	126,976	122,070	(4,906)	
	Total Personnel Services	426,465	401,482	472,658	455,119	(17,539)	
515.31-10	Professional Services	10,275	616	0	0	0	
515.34-40	Other Contracted Services	0	0	100	125,100	125,000	Land Development Code
515.40-10	Travel Expenses	0	0	0	500	500	
515.41-01	Devices & Accessories	16	10	150	150	0	
515.41-10	Communications Recurring	1,049	1,609	1,800	1,800	0	
515.42-01	Postage Expense	573	532	1,500	1,500	0	
515.44-10	Rentals & Leases	0	0	0	2,000	2,000	Building 2 Copier
515.45-20	Vehicle Insurance	485	489	500	500	0	
515.45-60	Other Insurance & Bonds	0	0	200	200	0	
515.46-20	Vehicle Repair	485	192	200	200	0	
515.46-30	Maintenance Agreements	4,606	412	2,250	2,250	0	
515.46-40	Small Tools and Equipment	0	0	100	100	0	
515.47-10	Printing & Binding	0	35	400	2,000	1,600	Public Notice Signs
515.49-10	Other Current Charges	71	0	200	200	0	
515.49-15	Advertising	1,310	557	2,000	2,000	0	
515.49-18	Bank Analysis Fees	435	329	400	400	0	
515.51-10	Office Supplies	1,884	3,015	2,000	2,000	0	
515.51-11	Office Equipment	8,475	703	1,000	1,000	0	
515.52-10	Gas, Oil, & Lubricants	2,144	1,687	2,000	2,000	0	
515.52-12	Other Operating Expenses	144	200	500	500	0	
515.52-20	Clothing & Wearing Apparel	0	0	625	625	0	
515.52-30	Data Processing Software	317	0	1,000	2,200	1,200	Office 365
515.54-10	Publications/Memberships	1,274	765	2,800	2,800	0	
515.54-10	Training/Educational Cost	80	975	1,000	1,800	800	
515.55-01	Conference/Seminar Regist	0	0	800	800	0	FFPMA Seminar, 3 Staff Members
	Total Operating Expenditures	33,623	12,126	21,525	152,625	131,100	

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 180: Dept. 2001	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
	Code Enforcement Expenditures						
529.10-12	Regular Salaries	75,969	36,295	38,287	61,387	23,100	
529.10-14	Overtime	0	0	200	1,000	800	Contractors Review Board
529.10-xx	Employee Benefits	21,594	9,475	15,699	26,312	10,613	
	Total Personnel Services	97,563	45,770	54,186	88,699	34,513	
529.31-10	Professional Services	400	0	0	0	0	
529.34-10	Other Contracted Services	0	0	0	0	0	
529.40-10	Travel Expenses	1,242	0	500	500	0	
529.41-01	Devices and Accessories	122	0	100	100	0	
529.41-10	Communications Recurring	1,589	1,969	2,000	2,000	0	
529.42-01	Postage	513	422	700	700	0	
529.44-10	Rentals & Leases	95	97	0	0	0	
529.45-20	Vehicle Insurance	727	978	1,000	1,000	0	
529.45-60	Other Insurance & Bonds	108	0	300	300	0	
529.46-10	Bldg/Equip Repairs	0	166	0	0	0	
529.46-20	Vehicle Repair	1,483	136	1,000	1,000	0	
529.46-30	Maintenance Agreements	4,606	777	560	1,500	940	Copier
529.46-40	Small Tools & Equipment	95	0	250	250	0	
529.47-10	Printing & Binding	15	0	500	500	0	
529.51-10	Office Supplies	533	631	1,000	1,000	0	
529.51-11	Office Equip	3,680	34	1,000	1,000	0	
529.52-10	Gas, Oil, & Lubricants	2,142	116	2,000	2,000	0	
529.52-12	Other Operating Expenditures	414	194	0	0	0	
529.52-20	Clothing & Wearing Apparel	0	0	1,250	1,250	0	
529.52-30	Data Processing Software	0	0	1,000	1,480	480	Office 365
529.54-10	Publications/Memberships	0	200	100	100	0	
529.55-01	Training/Educational Cost	475	199	200	200	0	
529.55-03	Conference/Seminar Regist	420	160	2,500	2,500	0	
	Total Operating Expenditures	18,659	6,079	15,960	17,380	1,420	
529.64-10	Capital Outlay - Equipment	25,909	0	0	0	0	
	Total Capital Expenditures	25,909	0	0	0	0	
587.98-11	Reserves	0	0	611,035	662,133	51,098	
587.98-41	Personal Services Reserve	0	0	15,000	15,000	0	
	Total Reserves	0	0	626,035	677,133	51,098	
	Total Fund Expenditures	602,219	465,457	1,190,364	1,390,956	200,592	Overall Expenditure Increase/Decrease: 16.85%

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, the Town of Marineland, and Flagler County School Board.

In July 2014, the BOCC and the Town of Marineland entered into an interlocal agreement that provides for building code and fire plans review, planning permit review and engineering and permit and development review services.

In December 2008 Flagler County entered into an interlocal agreement to conduct permitting and plan review services for the Flagler County School Board projects.

In June 2017, the BOCC approved a contract with Tyler Technologies for the purchase and implementation of the EnerGov platform. EnerGov provides planning, permitting, licensing, and code enforcement functions. EnerGov eliminates silos in the review process by replacing multiple disparate outmoded systems.



Direct and indirect costs associated with performing these functions are paid in accordance to Florida Statutes.

Primary Functions

- ❖ Conduct code compliant plan review and required inspections to protect the property and the general health, safety and 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 records management law
- ❖ Educate the contractors and public as to the functions of the Building Section, associated codes, ordinances, laws, and rules. This is accomplished through monthly Flagler County Homebuilders Association newsletters, mass e-mails, the County Website, and educational videos

Goals FY 2021-22

- Provide exceptional internal and external customer service
- 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 and for that process to be transparent and accessible

Strategic Objectives

- ✓ Be fiscally responsible and accountable by increasing reserves by 2 percent
- ✓ Enhance employee excellence and development by providing for multiple training opportunities
- ✓ Enhance technology and other job-related tools to increase productivity by 5 percent

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Single Family Residential Permits	#	489	312	559	500
2. New Commercial Building Permits	#	11	7	6	10
3. Permits Issued “Other”	#	1411	3003	3156	3400
4. Total Inspections	#	10041	13436	15324	16000
5. Construction Valuation of Issued Permits	\$	\$118,487,497	\$151,301,013	\$273,384,259	\$285,500,000
6. Training Opportunities Accomplished	#	12	12	21	35

Major Initiatives / Highlights

- Implementation of the drone program for inspections and the performance of damage assessment flights, three staff members obtained pilot licenses.
- Introduce technologically advanced customer service with real time inspection results and online permitting.
- Implementation of the Building Association of Florida cross training program for inspectors to qualify for additional State licenses.
- Launched the Employee Salary Incentive Program.
- Educate building community on use of online permit submittal and inspection requests using the Customer Self Service (CSS)
- Coordination and participation with the Flagler County Home Builders Association
- Integrate Tyler permitting software updates including Engergov on the Munis platform.
- Restructuring of the permit record retention process to be in compliance with Florida Statutes.

Building Department Fund

Special Revenue Fund

Fund 181: Dept. 2000	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
322.00-00	Building Permit Revenue	925,423	815,477	800,000	940,000	140,000	
322.01-00	Education Fee for Inspectors	17,608	113	20,000	20,000	0	
322.03-01	Technology Fee	21,277	17,865	20,000	20,000	0	
329.01-01	Contractor Licenses	44,265	22,625	30,000	30,000	0	
329.02-03	Inspection Fee for School Board	12,474	9,891	6,000	6,000	0	
329.02-03	Hurricane Irma	0	488	0	0	0	
342.20-00	Fire Protection Fee	1,475	1,180	1,000	1,000	0	
349.06-00	Fire Inspection Review	885	1,191	1,000	1,000	0	
354.12-01	Unlicensed Contractor Fines	6,200	0	1,000	1,000	0	
354.12-02	Unsafe Structure Lien Satisfaction	2,956	2,957	0	0	0	
361.10-00	Interest Earnings	50,981	22,004	30,000	30,000	0	
369.90-00	Miscellaneous	0	466	0	0	0	
369.90-03	Radon Gas	1,601	0	1,500	1,500	0	
399.00-00	Cash Carry Forward	0	0	1,291,265	1,008,361	(282,904)	Overall Revenue Increase/Decrease:
	Total Revenues	1,085,145	894,257	2,201,765	2,058,861	(142,904)	-6.49%
Expenditures							
524.10-12	Regular Salaries	531,296	704,709	690,685	897,746	207,061	Department Reorg & Decision Unit New Position
524.10-14	Overtime	15,486	11,281	500	20,000	19,500	
524.10-xx	Employee Benefits	189,741	246,894	268,621	349,066	80,445	
	Total Personnel Services	736,523	962,884	959,806	1,266,812	307,006	
524.31-10	Professional Services	1,073	1,987	0	0	0	
524.34-10	Other Contracted Services	75,952	49,244	76,500	378,000	301,500	FCSO, Tyler Implementation
524.40-10	Travel	648	512	27,000	10,000	(17,000)	
524.41-01	Devices and Accessories	1,309	3,178	200	5,000	4,800	iPads & Cell Phones
524.41-10	Communications Recurring	4,976	6,658	6,000	12,000	6,000	Current Billing Trend
524.42-01	Postage	866	230	500	1,000	500	Certified Mail DBPR
524.44-10	Rentals & Leases	487	634	0	2,000	2,000	Copier Lease
524.45-10	General Liability Insurance	0	2,205	2,210	2,400	190	
524.45-20	Vehicle Insurance	1,212	3,667	2,205	2,205	0	
524.45-60	Other Insurance & Bonds	0	0	800	800	0	
524.46-10	Building/Equipment Repairs	3,964	4,663	0	0	0	
524.46-20	Vehicle Repair	4,159	5,214	2,000	2,000	0	
524.46-30	Maintenance Agreements	7,490	52,960	720	53,720	53,000	Current Billing Trend - Tyler

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Building Department Fund

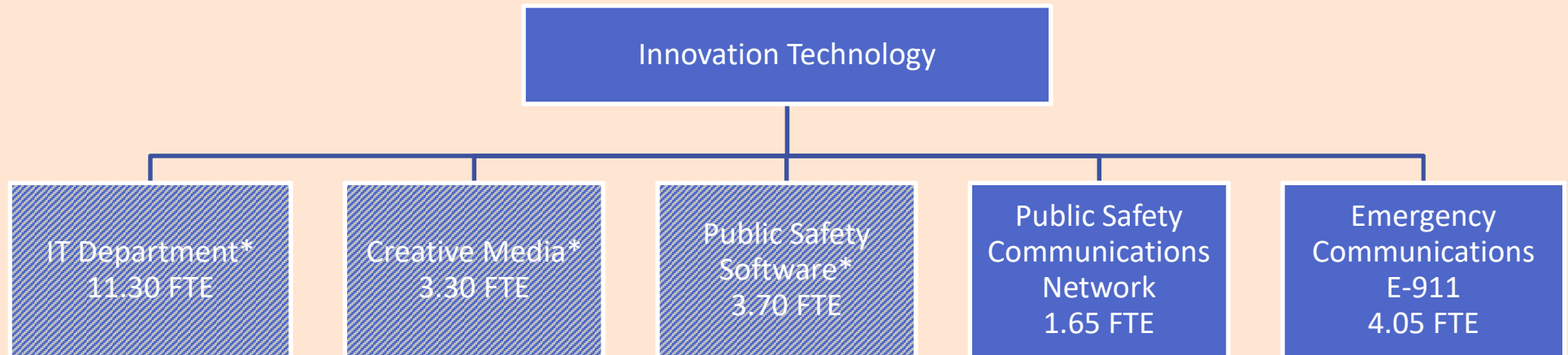
Special Revenue Fund

Fund 181: Dept. 2000	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
	Expenditures (continued)						
524.46-40	Small Tools & Equipment	478	39	600	1,400	800	Upgrades
524.47-10	Printing & Binding	214	45	4,320	4,320	0	
524.48-10	Promotional Activities	0	2,135	2,000	2,000	0	CLOAF, FACE, HBA Events
524.49-10	Other Current Charges	416	1,043	150	150	0	
524.49-18	Bank Analysis Fees	386	426	450	450	0	
524.51-10	Office Supplies	3,206	3,757	4,000	6,000	2,000	Restock
524.51-11	Office Equipment	35,597	12,351	3,000	10,000	7,000	Upgrades
524.52-10	Gas, Oil, & Lubricants	9,875	10,197	15,000	15,000	0	
524.52-12	Other Operating Expenditures	1,188	1,190	1,500	2,500	1,000	Inspector - Water
524.52-20	Clothing & Wearing Apparel	0	0	3,000	8,500	5,500	Annual Replacement
524.52-30	Data Processing Software	317	7,528	0	34,120	34,120	Bluebeam & Office 365, & Tyler
524.54-10	Publications/Memberships	1,061	1,449	5,500	8,000	2,500	Code books
524.55-03	Conference/Seminar Regist	2,710	2,331	2,000	2,000	0	
524.55-01	Employee Education & Training Cost	424	0	4,000	10,000	6,000	
	Total Operating Expenditures	158,008	173,643	163,655	573,565	403,910	
524.64-10	Equipment	321,110	132,427	0	0	0	
	Total Capital Expenditures	321,110	132,427	0	0	0	
587.98-10	Reserves for Contingency	0	0	1,078,304	218,484	(859,820)	
	Total Reserves	0	0	1,078,304	218,484	(859,820)	
	Total Expenditures	1,215,641	1,268,954	2,201,765	2,058,861	(148,904)	Overall Expenditure Increase/Decrease: -6.76%

Innovation Technology - Summary

Special Revenue Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues						
Intergovernmental Revenue	2,096,355	673,378	616,542	535,000	(81,542)	
Charges for Services	50	2,497,090	598,121	577,016	(21,105)	
Fines & Forfeitures	0	0	0	50,000	50,000	
Miscellaneous Revenues	239,446	40,413	24,000	4,000	(20,000)	
Interfund Transfer	0	360,208	350,000	700,000	350,000	
Other Sources	0	28,000	0	0	0	
Cash Carry Forward	0	0	2,402,001	1,142,422	(1,259,579)	
Total Revenues	2,335,851	3,599,089	3,990,664	3,008,438	(982,226)	Overall Revenue Increase/Decrease: -24.61%
Expenditures						
Emergency Communications E-911	450,306	760,799	1,205,543	1,048,321	(157,222)	
Public Safety Communications Network	9,684,297	2,789,335	2,785,121	1,960,117	(825,004)	
800MHz Radio System Expansion Reserves	940,804	0	0	0	0	
Total Expenditures	10,134,603	3,550,134	3,990,664	3,008,438	(982,226)	Overall Expenditure Increase/Decrease: -24.61%
Revenues vs. Expenditures	(7,798,752)	48,955	0	0	0	



*These are included in Section 3 - General Fund

Innovation Technology – Emergency Communications E-911

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. E-911 is funded by a state statute collected monthly surcharge 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 that is used in the Computer-Aided Dispatch (CAD) system. While rarely seen by the public, the work performed by E-911 is very important 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 dispatchers when a 911 call is received. The Flagler County 911 System operates under the State Emergency Number Plan administered by the Florida Department of Management Services in accordance with Florida Statutes 365.171. 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 received over \$839,500 in grants since moving under Innovation Technology 3 years ago, as well as staff has achieved the goal of having over a 98% match between the E-911 Master Street Address Guide (MSAG), CAD, and Geographic Information Systems (GIS). This 98% match is a National Emergency Number Association standard.

Primary Functions

- ❖ Manage County Enhanced 911 system and implement the Next Generation 911 service delivery
- ❖ 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

Innovation Technology - Emergency Communications E-911

Special Revenue Fund

Fund 302: Dept 1722	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
331.50-07	Hurricane Irma	0	3,451	0	0	0	
334.xx-xx	E-911 Grants	89,420	89,420	91,542	0	(91,542)	
335.22-01	E-911 Assessment \$0.40 per land line	148,740	142,603	147,000	140,000	(7,000)	
335.22-02	E-911 Assessment \$0.40 per wireless	358,195	414,171	378,000	395,000	17,000	
342.90-01	E-911 Address Assignment Fee	50	100	0	0	0	
361.10-00	Interest	11,791	6,741	4,000	1,000	(3,000)	
399.00-00	Cash Carry Forward	0	0	585,001	512,321	(72,680)	Overall Revenue Increase/Decrease:
Total Revenues		608,196	656,486	1,205,543	1,048,321	(157,222)	-13.04%
Expenditures							
529.10-12	Regular Salaries	110,826	176,126	92,708	247,478	154,770	IT Department Reorg. & Approved DU Positions
529.10-14	Overtime	2,213	3,569	0	0	0	
529.10-xx	Employee Benefits	39,555	65,595	39,845	94,766	54,921	
Total Personnel Services		152,594	245,290	132,553	342,244	209,691	
529.34-10	Other Contracted Services	0	15,250	201,542	17,200	(184,342)	Staff Time Charges
529.40-10	Travel Expenses	4,148	2,901	11,500	11,500	0	
529.41-01	Devices & Accessories	2,270	3,719	1,500	1,500	0	
529.41-10	Communications Recurring	73,983	76,333	94,600	98,000	3,400	911 Line Charges
529.41-20	Communications Inst/Repr	0	0	2,800	3,000	200	
529.42-01	Postage Expense	92	12	50	250	200	
529.44-10	Rentals & Leases	2,800	0	0	0	0	
529.45-20	Vehicle Insurance	242	244	550	275	(275)	
529.46-10	Building/Equipment Repairs	0	0	2,500	2,500	0	
529.46-20	Vehicle Repair	8	143	1,000	750	(250)	
529.46-30	Maintenance Agreements	83,873	124,970	162,500	185,500	23,000	
529.48-10	Promotional Activities	865	0	3,000	3,000	0	To Promote Text to 911 when Operable
529.51-10	Office Supplies	180	98	750	1,000	250	
529.51-11	Office Equipment	6,394	26,706	26,000	42,000	16,000	Change in Capital Threshold
529.52-10	Gas, Oil, & Lubricants	273	1,154	1,400	1,000	(400)	
529.52-12	Other Operating Expenses	260	884	0	0	0	
529.52-30	Data Processing Software	1,500	3,441	0	2,650	2,650	Office 365
529.54-10	Publications/Memberships	425	597	750	2,250	1,500	
529.55-01	Training/Educational Cost	399	2,954	16,500	16,500	0	
529.55-03	Conference/Seminar Registration	1,609	95	500	500	0	
Total Operating Expenditures		179,321	259,501	527,442	389,375	(138,067)	

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Fund 302: Dept 1722	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures (continued)							
529.64-10	Equipment	28,971	75,046	0	0	0	
529.64-80	Future Capital Outlay	0	0	454,006	316,702	(137,304)	
	Total Capital Expenditures	28,971	75,046	454,006	316,702	(137,304)	
529.34-10	Other Contracted Services	89,420	180,962	91,542	0	(91,542)	
	Total E-911 Grant Expenditures	89,420	180,962	91,542	0	(91,542)	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	450,306	760,799	1,205,543	1,048,321	(157,222)	-13.04%

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

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 and currently has .83 FTE staff assigned to manage the system. 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 182: Dept. 3816		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
337.20-01	City of Palm Coast Contribution	600,000	23,733	0	0	0	
342.90-05	Volusia County	0	453,228	0	0	0	
342.90-04	Municipalities and School Board Rental/User Fees	0	1,590,101	141,637	107,116	(34,521)	
342.90-05	Radio Repairs	0	5,894	0	0	0	
342.90-06	General Fund Equipment and User Fees	0	423,497	434,482	447,166	12,684	Includes Sheriff's Office
342.90-07	Non-GF Departments' Equipment and User Fees	0	24,270	22,002	22,734	732	Fund 102
351.12-00	Fines for Automation	0	0	0	50,000	50,000	Previously Budgeted in General Fund
361.00-00	Interest	145,826	33,672	20,000	3,000	(17,000)	
366.01-00	Contributions in Aid	73,542	0	0	0	0	
381.00-00	General Fund Additional Transfer	0	360,208	350,000	700,000	350,000	
384.03-00	Lease Proceeds	0	28,000	0	0	0	
399.00-00	Cash Carry Forward	0	0	1,817,000	630,101	(1,186,899)	
Total Revenues		819,368	2,942,603	2,785,121	1,960,117	(825,004)	Overall Revenue Increase/Decrease: -29.62%
Expenditures							
529.10-12	Regular Salaries	79,347	95,350	73,887	109,935	36,048	IT Reorganization & Approved FTE
529.10-xx	Employee Benefits	25,832	35,284	30,671	42,705	12,034	
Total Personnel Services		105,179	130,634	104,558	152,640	48,082	
529.31-10	Professional Services	121	416	0	0	0	
529.34-10	Other Contracted Services	0	3,155	12,500	12,500	0	Repairs to Towers and Grounds Maint
529.34-20	Governmental Services	0	654	0	0	0	
529.40-10	Travel/Training	4,966	0	5,000	5,000	0	Travel for Conferences
529.41-01	Communications - Devices & Accessories	339,133	12,169	30,000	30,000	0	Reimbursable Radio Parts
529.41-10	Communications - Recurring	447	2,876	4,680	3,500	(1,180)	Wireless Services
529.41-20	Communications - Installation & Repair	2,643	0	5,000	5,000	0	Radio Repairs
529.42-01	Postage	10	0	0	0	0	
529.43-10	Utilities Expense	2,345	18,914	27,000	25,000	(2,000)	Electric for Tower Sites
529.45-20	Vehicle Insurance	0	244	275	550	275	
529.45-30	Property/Casualty Insurance	0	6,173	34,000	34,000	0	
529.46-10	Building/Equipment Repairs	0	711	18,000	19,000	1,000	UPS Maintenance, 800 MHZ Repairs
529.46-20	Vehicle Repair	484	3,799	250	500	250	
529.46-30	Maintenance Agreements	9,711	3,705	261,250	321,985	60,735	Load Bank Testing & Motorola Maint
529.46-40	Small Tools & Equipment	91	(1,466)	1,500	1,500	0	
529.49-18	Bank Analysis Fees	108	149	0	0	0	

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Public Safety Communications Network

Special Revenue Fund

Fund 182: Dept. 3816	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures (cont.)							
529.51-10	Office Supplies	0	242	300	250	(50)	
529.51-11	Office Equipment	1,625	173	2,000	12,500	10,500	Equipment for New Position
529.52-10	Gas, Oil, & Lubricants	0	482	2,250	2,500	250	
529.52-12	Other Operating Expenses	15	2,818	500	500	0	
529.52-30	Data Processing Software	0	0	1,200	0	(1,200)	Programming Software
529.54-10	Publications/Memberships	85	250	0	0	0	
Total Operating Expenditures		361,784	55,464	405,705	474,285	68,580	
529.63-10	Improvements other than Building	4,519,054	2,142,248	0	0	0	
529.64-10	Equipment	4,225,982	50,181	0	0	0	
Total Capital Expenditures		8,745,036	2,192,429	0	0	0	
529.72-30	Principal on Equipment	0	0	479,000	489,000	10,000	
529.72-30	Principal on Infrastructure	0	0	34,000	477,000	443,000	
529.72-30	Interest on Equipment	175,946	138,015	99,268	89,660	(9,608)	
529.72-30	Interest on Infrastructure	296,352	247,608	202,669	196,578	(6,091)	
529.73-10	Other Debt Service Costs	0	25,185	0	0	0	
Total Debt Service		472,298	410,808	814,937	1,252,238	437,301	
587.98-11	Designated for Future Use	0	0	1,459,921	80,954	(1,378,967)	
Total Reserves		0	0	1,459,921	80,954	(1,378,967)	
Total Expenditures		9,684,297	2,789,335	2,785,121	1,960,117	(825,004)	Overall Expenditure Increase/Decrease: -29.62%

Public Safety Communications Network

Special Revenue Fund

Amortization Schedule

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

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

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					

Emergency Communications - 800MHz Radio System Expansion Reserves

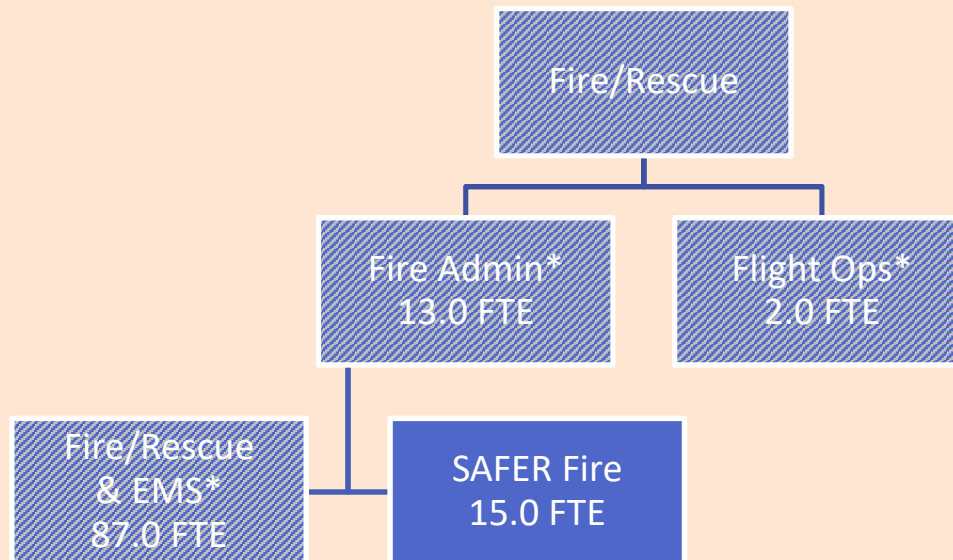
Special Revenue Fund

Fund 126: Dept. 3816		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
361.10-00	Interest	8,287	0	0	0	0	
337.20-01	City of Palm Coast	900,000	0	0	0	0	
Total Revenues		908,287	0	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
529.46.30	Maintenance Agreements	1,129	0	0	0	0	
529.31-10	Professional Services	359	0	0	0	0	PFM investment fees
Total Operating Expenditures		1,488	0	0	0	0	
529.64-10	Equipment	939,316	0	0	0	0	Expansion of Radio System
Total Capital Expenditures		939,316	0	0	0	0	
Reserves							
Total Expenditures		940,804	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Grants - Summary

Special Revenue Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues						
Intergovernmental Revenue	0	0	0	1,617,074	1,617,074	
Interfund Transfer	0	0	0	36,439	36,439	Overall Revenue Increase/Decrease:
Total Revenues	-	-	-	1,653,513	1,653,513	100.00%
Expenditures						
Section 5310 Grant	0	0	0	364,385	364,385	
State Homeland Security Grant	0	0	0	88,500	88,500	
EMPG Base Brant	0	0	0	68,472	68,472	
EMPA Base Grant	0	0	0	105,806	105,806	
EMAP Accreditation Reimbursement Grant	0	0	0	28,500	28,500	
FEMA/SAFER Grant	0	0	0	997,850	997,850	Overall Expenditure Increase/Decrease:
Total Expenditures	0	0	0	1,653,513	1,653,513	100.00%
Revenues vs. Expenditures	0	0	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 128: Dept. 8205		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
331.42-01	Grant 5310	0	0	0	291,508	291,508	
334.49-07	Transp Disadvantaged Grant	0	0	0	36,438	36,438	
381.00-00	Interfund Transfer	0	0	0	36,439	36,439	
Total Revenues		0	0	0	364,385	364,385	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
544.64-10	Equipment	0	0	0	364,385	364,385	
Total Expenditures		0	0	0	364,385	364,385	Overall Expenditure Increase/Decrease: 100.00%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Ford Transit 2 wheel chair	72,877	Goshen 25-ft Bus
Ford Transit 2 wheel chair	72,877	Goshen 25-ft Bus
Ford Transit 2 wheel chair	72,877	E-450 FTD
Ford Transit 2 wheel chair	72,877	E-450 FTD
Ford Transit 2 wheel chair	72,877	E-450 FTD
Total Capital Equipment	364,385	

Description:

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

This grant was previously budgeted in the General Fund.

Grants - State Homeland Security Grant

Special Revenue Fund

Fund 128: Dept. 8602		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
331.20-01	State Homeland Security	0	0	0	88,500	88,500	Overall Revenue Increase/Decrease:
Total Revenues		0	0	0	88,500	88,500	
Expenditures							
525.31-10	Professional Services	0	0	0	69,490	69,490	Regional Web EOC
525.46-30	Maintenance Agreements	0	0	0	19,010	19,010	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	0	88,500	88,500	

Description:

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

This grant was previously budgeted in the General Fund.

Grants - EMPG Base Grant

Special Revenue Fund

Fund 128: Dept. 8612		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
331.23-00	Federal Civil Defense (SLA) EMPG	0	0	0	68,472	68,472	Overall Revenue Increase/Decrease: 100.00%
Total Revenues		0	0	0	68,472	68,472	
Expenditures							
525.43-10	Utilities Expense	0	0	0	12,000	12,000	Electric at the EOC
525.46-30	Maintenance Agreements	0	0	0	6,000	6,000	Kitchen and AV Equipment
525.46-40	Small Tools & Equip	0	0	0	20,000	20,000	EOC Furniture
525.51-11	Office Equip	0	0	0	5,000	5,000	
525.52-12	Other Operating Expenses	0	0	0	18,972	18,972	Disaster Supplies
Total Operating Expenditures		0	0	0	61,972	61,972	
525.64-10	Equipment	0	0	0	6,500	6,500	
Total Capital Expenditures		0	0	0	6,500	6,500	
Total Expenditures		0	0	0	68,472	68,472	Overall Expenditure Increase/Decrease: 100.00%

Description:

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

This grant was previously budgeted in the General Fund.

Grants - EMPA Base Grant

Special Revenue Fund

Fund 128: Dept. 8613		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
334.23-00	9G-19-EMPA	0	0	0	105,806	105,806	Overall Revenue Increase/Decrease:
Total Revenues		0	0	0	105,806	105,806	
Expenditures							
525.34-10	Other Contracted Services	0	0	0	15,000	15,000	
525.40-10	Travel Expenses	0	0	0	7,500	7,500	
525.41-01	Devices and Accessories	0	0	0	2,500	2,500	Radio and Mobile Devices
525.46-30	Maintenance Agreements	0	0	0	25,000	25,000	Web EOC Annual Maintenance
525.46-40	Small Tools & Equip	0	0	0	5,000	5,000	
525.47-10	Printing & Binding	0	0	0	7,500	7,500	Disaster Preparedness Materials
525.51-10	Office Supplies	0	0	0	4,000	4,000	
525.52-12	Other Operating Expenses	0	0	0	33,806	33,806	Disaster Supplies
525.54-10	Publications/Memberships	0	0	0	500	500	
525.55-03	Conference/Seminar Regist	0	0	0	5,000	5,000	
Total Expenditures		0	0	0	105,806	105,806	Overall Expenditure Increase/Decrease: 100.00%

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.

This grant was previously budgeted in the General Fund.

Grants - EMAP Accreditation Reimbursement Grant

Special Revenue Fund

Fund 128: Dept. 8645		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
334.53-02	FDEM EMAP Accred Reimb	0	0	0	28,500	28,500	Overall Revenue Increase/Decrease:
Total Revenues		0	0	0	28,500	28,500	
Expenditures							
525.34-10	Other Contracted Services	0	0	0	28,500	28,500	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	0	28,500	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.

This grant was previously budgeted in the General Fund.

Grants - FEMA/SAFER Grant

Special Revenue Fund

Fund 128: Dept. 8646		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
331.20-30	Grant Special Revenue	0	0	0	997,850	997,850	Overall Revenue Increase/Decrease: 100.00%
Total Revenues		0	0	0	997,850	997,850	
Expenditures							
522.10-12	Regular Salaries	0	0	0	557,815	557,815	15 FTEs
522.10-xx	Employee Benefits	0	0	0	392,670	392,670	
522.10-25	Scheduled Overtime	0	0	0	47,365	47,365	Overall Expenditure Increase/Decrease: 100.00%
Total Expenditures		0	0	0	997,850	997,850	

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.

Total Fund Revenues	0	0	0	1,653,513	1,653,513
Total Fund Expenditures	0	0	0	1,653,513	1,653,513

Capital Preservation Fund

Special Revenue Fund

Fund 187:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 1401	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Revenues							
381.00-00	Interfund Transfer	0	0	0	735,000	735,000	Overall Revenue Increase/Decrease:
Total Revenues		0	0	0	735,000	735,000	
Expenditures							
519.46-10	Building/Equipment Repairs	0	0	0	120,000	120,000	HVAC Replacement - Various Facilities
519.46-10	Building/Equipment Repairs	0	0	0	479,000	479,000	Roof Replacement - Justice Center
519.46-10	Building/Equipment Repairs	0	0	0	23,000	23,000	GTMNERR Vinyl Siding Replacement
519.46-10	Building/Equipment Repairs	0	0	0	20,000	20,000	Carver Center Painting Exterior
519.46-10	Building/Equipment Repairs	0	0	0	13,000	13,000	Hidden Trails Fencing
519.46-10	Building/Equipment Repairs	0	0	0	80,000	80,000	Herschel King Boat Ramp Improv. (Vessel Reg.)
Total Operating Expenditures		0	0	0	735,000	735,000	
Overall Expenditure Increase/Decrease:							
Total Expenditures		0	0	0	735,000	735,000	100.00%

Disaster Fund

Special Revenue Fund

Fund 184:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 3890	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Revenues							
331.50-08	Hurricane Dorian	0	252,149	0	0	0	
337.20-11	HHS Covid-19 Relief Payment	0	102,834	0	0	0	
337.20-12	Hurricane Dorian	0	23,720	0	0	0	
337.20-13	CARES Act Reimbursement	0	1,198,195	0	0	0	
361.10-00	Interest	0	1,066	0	0	0	
381.00-00	Interfund Transfer	800,000	1,500,000	0	0	0	Overall Revenue Increase/Decrease:
Total Fund Revenues		800,000	3,077,964	0	0	0	0.00%
Expenditures - Hurricane Dorian							
525.10-12	Regular Salaries	209,305	0	0	0	0	
525.10-14	Overtime	168,224	0	0	0	0	
525.10-xx	Employee Benefits	131,537	0	0	0	0	
Total Personnel Services		509,066	0	0	0	0	
525.34-10	Other Contracted Services	122,862	0	0	0	0	
525.41-01	Communications - Devices & Accessories	1,234	0	0	0	0	
525.41-10	Communications - Recurring	1,474	0	0	0	0	
525.44-10	Rentals & Leases	6,275	0	0	0	0	
525.46-10	Building/Equipment Repairs	1,407	0	0	0	0	
525.46-20	Vehicle Repair	443	0	0	0	0	
525.46-40	Small Tools & Equipment	6,492	0	0	0	0	
525.49-18	Bank Analysis Fees	237	0	0	0	0	
525.51-10	Office Supplies	40	0	0	0	0	
525.51-11	Office Equipment	1,387	0	0	0	0	
525.52-10	Gas, Oil, & Lubricants	178	0	0	0	0	
525.52-12	Other Operating Expenses	86,599	0	0	0	0	
525.52-40	Ambulance Drugs	911	0	0	0	0	
525.53-10	Road Materials and Supplies	960	0	0	0	0	
Total Operating Expenditures		230,499	0	0	0	0	
Total Hurricane Dorian Expenditures		739,565	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

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 184: Dept. 3891		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures - Covid-19							
525.10-12	Regular Salaries	0	532,022	0	0	0	
525.10-14	Overtime	0	155,111	0	0	0	
525.10-xx	Employee Benefits	0	263,739	0	0	0	
	Total Personnel Services	0	950,872	0	0	0	
525.31-10	Professional Services	0	12,350	0	0	0	
525.34-10	Other Contracted Services	0	267,369	0	0	0	
525.41-01	Communications - Devices & Accessories	0	7,769	0	0	0	
525.41-10	Communications - Recurring	0	1,726	0	0	0	
525.42-01	Postage	0	34	0	0	0	
525.44-10	Rentals & Leases	0	25,265	0	0	0	
525.46-10	Building/Equipment Repairs	0	22,501	0	0	0	
525.46-30	Maintenance Agreements	0	319	0	0	0	
525.46-40	Small Tools & Equipment	0	29,716	0	0	0	
525.47-10	Printing & Binding	0	2,640	0	0	0	
525.48-10	Promotional Activities	0	4,072	0	0	0	
525.49-10	Other Current Chrgs/Oblig	0	15	0	0	0	
525.49-15	Advertising	0	106,418	0	0	0	
525.51-10	Office Supplies	0	2,788	0	0	0	
525.51-11	Office Equipment	0	12,625	0	0	0	
525.52-10	Gas, Oil, & Lubricants	0	410	0	0	0	
525.52-12	Other Operating Expenses	0	238,200	0	0	0	
525.52-30	Data Processing Software	0	38,288	0	0	0	
525.52-40	Ambulance Drugs	0	134	0	0	0	
525.54-10	Publications/Memberships	0	72	0	0	0	
	Total Operating Expenditures	0	772,711	0	0	0	
525.64-10	Equipment	0	141,039	0	0	0	
525.66-10	Library Materials	0	2,453	0	0	0	
	Total Capital Expenditures	0	143,492	0	0	0	
	Total Covid-19 Expenditures	0	1,867,075	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Disaster Fund

Special Revenue Fund

Fund 184: Dept. 3892		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenditures - Hurricane Isaias							
525.10-12	Regular Salaries	0	3,981	0	0	0	
525.10-14	Overtime	0	4,783	0	0	0	
525.10-xx	Employee Benefits	0	4,549	0	0	0	
	Total Personnel Services	0	13,313	0	0	0	
525.34-10	Other Contracted Services	0	3,016	0	0	0	
525.52-12	Other Operating Expenses	0	13,127	0	0	0	
	Total Operating Expenditures	0	16,143	0	0	0	
						Overall Expenditure Increase/Decrease:	
	Total Hurricane Isaias Expenditures	0	29,456	0	0	0	0.00%
	Total Fund Revenues	800,000	3,077,964	0	0	0	
						Overall Expenditure Increase/Decrease:	
	Total Fund Expenditures	739,565	1,896,531	0	0	0	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 21-22

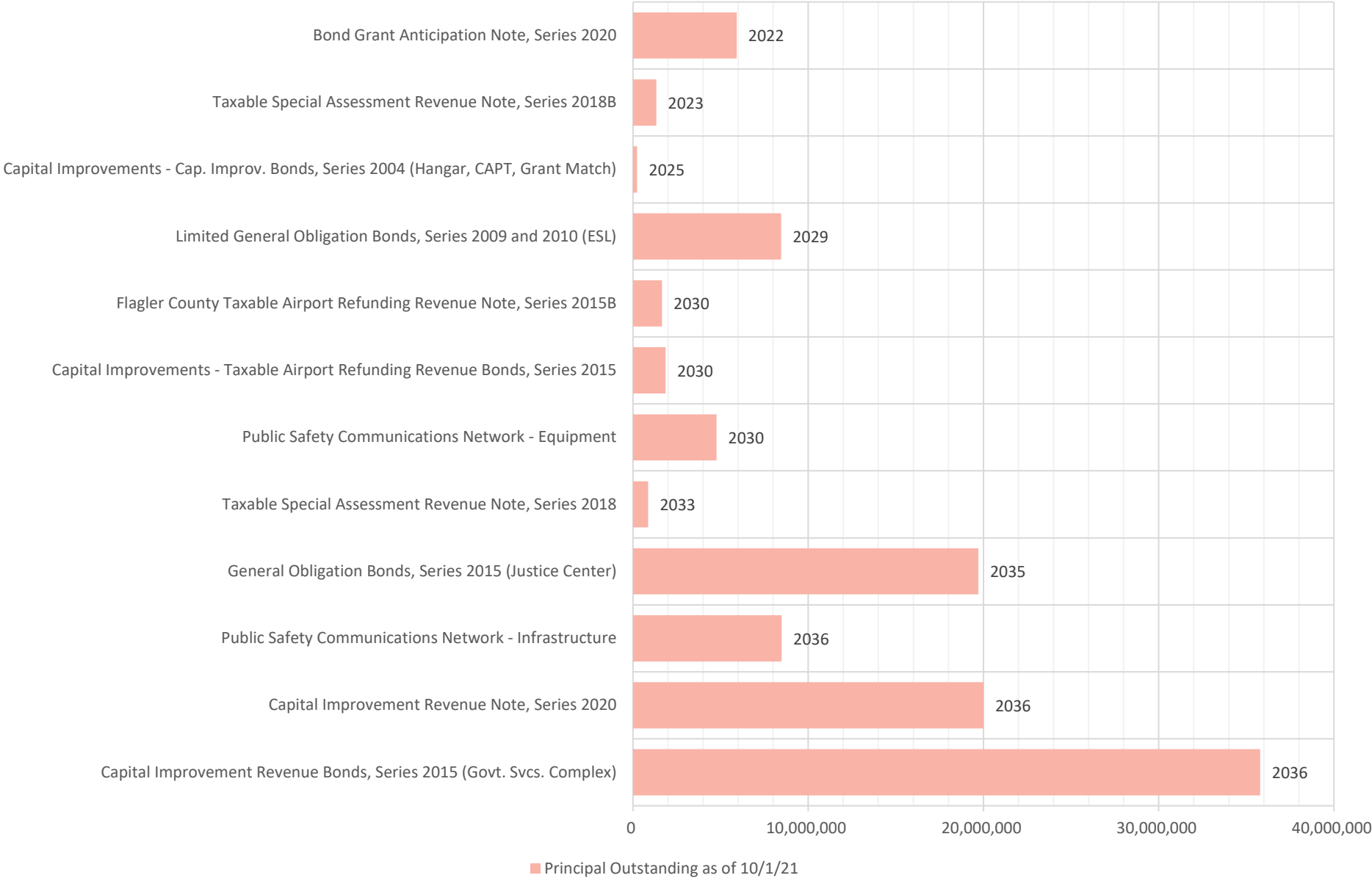
Description	Other	Principal	Interest	Total
Governmental Funds				
General Fund				
Tax Anticipation Note	\$ 25,000	\$ 0	\$ 60,000	\$ 85,000
Total General Fund	\$ 25,000	\$ 0	\$ 60,000	\$ 85,000
Special Revenue Funds				
Public Safety Communications Network Fund				
Public Safety Communications Network Fund - Equipment	\$ 0	\$ 489,000	\$ 89,660	\$ 578,660
Public Safety Communications Network Fund - Infrastructure	0	477,000	196,578	673,578
Total Special Revenue Funds	\$ 0	\$ 966,000	\$ 286,238	\$ 1,252,238
Debt Service Funds				
General Obligation Bonds, Series 2015 (Justice Center)	\$ 825	\$ 1,065,000	\$ 725,990	\$ 1,791,815
Capital Improvement and Refunding Revenue Bonds, Series 2015 (Govt. Svcs. Complex)	825	2,020,000	1,461,730	3,482,555
Taxable Special Assessment Revenue Note, Series 2018 (Painter's Hill Seawall)	0	61,000	25,525	86,525
Taxable Special Assessment Revenue Note, Series 2018B (HOA Dune Restoration)	0	651,000	52,724	703,724
Capital Improvement Revenue Note, Series 2020 (New FCSO Operations Center)	0	150,000	173,292	323,292
Limited General Obligation Bonds, Series 2009 and Series 2010 (ESL)	0	975,000	185,060	1,160,060
Bond Grant Anticipation Note, Series 2020 (ACOE Dune Restoration)	0	0	399,850	399,850
Total Debt Service Funds	\$ 1,650	\$ 4,922,000	\$ 3,024,171	\$ 7,947,821
Total Governmental Funds	\$ 26,650	\$ 5,888,000	\$ 3,370,409	\$ 9,285,059
Proprietary Funds				
Enterprise Funds				
Flagler County Taxable Airport Refunding Revenue Bond, Series 2015 (Airport Improvements)	\$ 0	\$ 181,000	\$ 62,197	\$ 243,197
Flagler County Taxable Airport Refunding Revenue Note, Series 2015B (Airport Improvements)	0	155,000	54,670	209,670
Airport CAPT, ES Hangar & Grant Matches (Airport Business Park)	0	102,434	9,000	111,434
Total Proprietary Funds	\$ 0	\$ 438,434	\$ 125,867	\$ 564,301
Total All Funds	\$ 26,650	\$ 6,326,434	\$ 3,496,276	\$ 9,849,360

Debt Summary for FY 21-22

Fund	Purpose/Source of Revenue	Original Amount Issued	Original or Refinanced Issue Date	Final Maturity	Principal Outstanding as of 10/1/21	Interest Payable to Maturity as of 10/1/21	Total Outstanding as of 10/1/21
Fund 182	Public Safety Communications Network - Equipment Revenue Source - User Fees	\$ 5,241,000	12/02/19	12/01/29	\$ 4,762,000	\$ 437,994	\$ 5,199,994
Fund 182	Public Safety Communications Network - Infrastructure Revenue Source - User Fees	8,517,000	12/02/19	12/01/35	8,483,000	1,606,067	10,089,067
Fund 211	General Obligation Bonds, Series 2015 (Justice Center) Revenue Source - Special Ad Valorem Tax Millage	32,990,000	09/01/05	07/01/35	19,705,000	5,365,750	25,070,750
Fund 212	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	35,795,000	10,392,047	46,187,047
Fund 213	Taxable Special Assessment Revenue Note, Series 2018 Revenue Source - Special Taxing District	1,520,000	07/12/21	07/01/33	859,211	172,886	1,032,097
Fund 214	Taxable Special Assessment Revenue Note, Series 2018B Revenue Source - Special Taxing District	3,112,000	06/22/18	07/01/23	1,328,000	79,600	1,407,600
Fund 215	Capital Improvement Revenue Note, Series 2020 Revenue Source - Non Ad Valorem	20,000,000	04/01/21	10/01/35	20,000,000	1,938,745	21,938,745
Fund 219	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	8,450,000	853,670	9,303,670
Fund 221	Bond Grant Anticipation Note, Series 2020* Revenue Source - Tourist Development Tax and Loan Proceeds	5,913,000	05/18/20	05/18/22	5,913,000	36,321	5,949,321
Fund 401	Capital Improvements - Taxable Airport Refunding Revenue Bonds, Series 2015 Revenue Source - Airport Revenues	2,595,932	10/01/15	06/01/30	1,859,932	306,493	2,166,425
Fund 401	Flagler County Taxable Airport Refunding Revenue Note, Series 2015B Revenue Source - Airport Revenues	2,211,000	07/08/15	02/01/30	1,653,000	273,974	1,926,974
Fund 401	Capital Improvements - Cap. Improv. Bonds, Series 2004 (Hangar, CAPT, Grant Match) Revenue Source - Airport Revenues	1,440,626	11/01/04	10/01/24	237,183	13,452	250,635
Totals		\$ 140,815,558	-	-	\$ 109,045,326	\$ 21,476,999	\$ 130,522,325

* Estimated Interest Payable

Flagler County's Total Outstanding Debt by Final Payoff Year



Summary of Outstanding Debt

Governmental Funds

Special Revenue Funds	\$	15,289,061
Debt Service Funds		110,889,230
Governmental Funds Total	\$	126,178,291

Proprietary Funds

Airport	\$	4,344,034
Proprietary Funds Total	\$	4,344,034

Total Outstanding Debt \$ 130,522,325

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 21-22, 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 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues						
Ad Valorem Taxes - ESL millage	1,124,416	1,112,896	1,229,066	1,274,165	45,099	
Ad Valorem Taxes - Justice Center	2,007,617	1,825,164	2,015,668	2,089,630	73,962	
Sales Tax 1/2 Cent (State)	1,668,058	1,686,449	1,378,104	1,800,000	421,896	
State Revenue Sharing	1,072,072	1,012,526	921,201	1,714,803	793,602	
Communication Services Tax (State)	185,121	197,530	186,138	208,297	22,159	
Special Assessment Collections	827,915	970,347	852,635	98,835	(753,800)	
Interfund Transfers	272,589	65,651	909,032	984,316	75,284	
Intergovernmental Revenue	0	0	5,877,900	0	(5,877,900)	
Interest	124,565	56,607	34,900	5,650	(29,250)	
Less 5% Statutory Reduction	0	(106)	(201,325)	0	201,325	
Cash Carry Forward	0	0	5,006,451	5,866,565	860,114	
Total Revenues	7,282,353	6,927,064	18,209,770	14,042,261	(4,167,509)	Overall Revenue Increase/Decrease: -22.89%
Expenditures						
Fund 211 Justice Center \$32,990,000 General Obligation Bonds, Series 2005	1,793,097	1,793,467	2,740,387	2,856,157	115,770	
Fund 212 Capital Improvement and Refunding Revenue Bond, Series 2015	2,957,787	2,947,352	5,522,882	7,051,905	1,529,023	
Fund 213 Taxable Special Assessment Revenue Note, Series 2018	387,777	206,481	128,611	98,835	(29,776)	
Fund 214 Bond Dune Restoration Project Special Assessment, Series 2018B	681,872	704,841	729,004	704,174	(24,830)	
Fund 215 Capital Improvement Revenue Note, Series 2020	0	0	0	323,792	323,792	
Fund 219 Limited Ad Valorem Tax Refunding Bonds, Series 2016	1,166,660	1,163,443	2,301,954	2,607,398	305,444	
Fund 220 Tourist Development Tax Revenue Bond, Series 2017	0	0	481,917	0	(481,917)	
Fund 221 Bond Grant Anticipation Note, Series 2020	0	6,194	6,305,015	400,000	(5,905,015)	
Total Expenditures	6,987,193	6,821,778	18,209,770	14,042,261	(4,167,509)	Overall Expenditure Increase/Decrease: -22.89%
Revenues vs. Expenditures	(295,160)	(105,286)	0	0	0	

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

Debt Service Fund

Fund 211:							
Dept.	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
311.10-00	Ad Valorem Taxes	1,974,858	1,823,853	2,015,668	2,089,630	73,962	Millage Rate .2050
311.20-00	Delinquent	32,759	1,311	0	0	0	
361.10-00	Interest	28,719	17,871	12,000	1,000	(11,000)	
398.00-00	Less 5% Statutory Reduction	0	0	(100,783)	0	100,783	
399.00-00	Cash Carry Forward	0	0	813,502	765,527	(47,975)	
Total Fund Revenues		2,036,336	1,843,035	2,740,387	2,856,157	115,770	Overall Revenue Increase/Decrease: 4.22%
Expenditures							
517.31-10	Professional Services	697	768	1,000	1,000	0	
517.49-18	Bank Analysis Fees	439	238	1,000	500	(500)	
517.71-10	Principal Series 2015	975,000	995,000	1,015,000	1,065,000	50,000	
517.72-10	Interest Series 2015	816,136	796,636	776,738	725,990	(50,748)	
517.73-10	Other Debt Service Costs	825	825	825	825	0	
Total Expenditures		1,793,097	1,793,467	1,794,563	1,793,315	(1,248)	
Reserves							
587.98-11	Reserve for Future Use	0	0	945,824	1,062,842	117,018	
Total Reserves		0	0	945,824	1,062,842	117,018	
Total Fund Expenditures		1,793,097	1,793,467	2,740,387	2,856,157	115,770	Overall Expenditure Increase/Decrease: 4.22%

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

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

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

Debt Service Fund

Amortization Schedule

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

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2015	01/01/15	0	0		2026	01/01/26	0	248,118	
	07/01/15	0	150,236	150,236		07/01/26	1,295,000	248,118	1,791,236
2016	01/01/16	0	436,168		2027	01/01/27	0	222,218	
	07/01/16	920,000	436,168	1,792,336		07/01/27	1,345,000	222,218	1,789,436
2017	01/01/17	0	426,968		2028	01/01/28	0	195,318	
	07/01/17	935,000	426,968	1,788,936		07/01/28	1,400,000	195,318	1,790,636
2018	01/01/18	0	417,618		2029	01/01/29	0	174,318	
	07/01/18	955,000	417,618	1,790,236		07/01/29	1,440,000	174,318	1,788,636
2019	01/01/19	0	408,068		2030	01/01/30	0	152,718	
	07/01/19	975,000	408,068	1,791,136		07/01/30	1,485,000	152,718	1,790,436
2020	01/01/20	0	398,318		2031	01/01/31	0	130,443	
	07/01/20	995,000	398,318	1,791,636		07/01/31	1,530,000	130,443	1,790,886
2021	01/01/21	0	388,368		2032	01/01/32	0	106,537	
	07/01/21	1,015,000	388,368	1,791,736		07/01/32	1,575,000	106,537	1,788,074
2022	01/01/22	0	362,993		2033	01/01/33	0	81,928	
	07/01/22	1,065,000	362,993	1,790,986		07/01/33	1,625,000	81,928	1,788,855
2023	01/01/23	0	336,368		2034	01/01/34	0	55,928	
	07/01/23	1,120,000	336,368	1,792,736		07/01/34	1,680,000	55,928	1,791,855
2024	01/01/24	0	308,368		2035	01/01/35	0	28,628	
	07/01/24	1,175,000	308,368	1,791,736		07/01/35	1,735,000	28,628	1,792,255
2025	01/01/25	0	278,993						
	07/01/25	1,235,000	278,993	1,792,986					
						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 212: Dept. 3600	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
315.00-00	Communication Services Tax (CST)	185,121	197,530	186,138	208,297	22,159	
335.12-00	State Revenue Sharing	1,072,072	1,012,526	921,201	1,714,803	793,602	% Allocation Change with General Fund
335.18-01	State Sales Tax 1/2 Cent	1,668,058	1,686,449	1,378,104	1,800,000	421,896	% Allocation Change with General Fund
361.10-00	Interest	51,008	10,936	10,000	1,000	(9,000)	
399.00-00	Cash Carry Forward	0	0	3,027,439	3,327,805	300,366	Overall Revenue Increase/Decrease:
Total Fund Revenues		2,976,259	2,907,441	5,522,882	7,051,905	1,529,023	27.69%
Expenditures							
517.31-10	Professional Services	861	775	2,500	6,000	3,500	
517.49-18	Bank Analysis Fees	501	277	2,500	4,000	1,500	
517.71-10	Principal	1,275,000	1,330,000	1,400,000	2,020,000	620,000	
517.72-10	Interest	1,680,600	1,615,475	1,547,228	1,461,730	(85,498)	
517.73-10	Other Debt Service Costs	825	825	825	825	0	
Total Expenditures		2,957,787	2,947,352	2,953,053	3,492,555	539,502	
Reserves							
587.98-11	Designated for Future Use	0	0	2,569,829	3,559,350	989,521	
Total Reserves		0	0	2,569,829	3,559,350	989,521	
Total Fund Expenditures		2,957,787	2,947,352	5,522,882	7,051,905	1,529,023	Overall Expenditure Increase/Decrease: 27.69%

Description:

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

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

Debt Service Fund

Amortization Schedule

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

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

Taxable Special Assessment Revenue Note, Series 2018

Debt Service Fund

Fund 213: Dept. 3607	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
325.20-01	Special Assessment Collections	117,139	262,379	118,094	98,835	(19,259)	
398.10-00	Interest	1,077	485	300	0	(300)	
398.10-00	Less 5% Statutory Reduction	0	0	(2,362)	0	2,362	
381.00-00	Interfund Transfer	270,414	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	12,579	0	(12,579)	
Total Fund Revenues		388,630	262,864	128,611	98,835	(29,776)	Overall Revenue Increase/Decrease: -23.15%
Expenditures							
517.49-18	Bank Analysis Charges	87	164	400	400	0	
517.71-10	Principal	311,000	159,895	77,000	61,000	(16,000)	
517.72-10	Interest	76,690	46,422	41,094	25,525	(15,569)	
Total Expenditures		387,777	206,481	118,494	86,925	(31,569)	
587.98-11	Designated for Future Use	0	0	10,117	11,910	1,793	
Total Reserves		0	0	10,117	11,910	1,793	
Total Fund Expenditures		387,777	206,481	128,611	98,835	(29,776)	Overall Expenditure Increase/Decrease: -23.15%

Description:

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

Taxable Special Assessment Revenue Note, Series 2018

Debt Service Fund

Estimated Amortization Schedule

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

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

Taxable Special Assessment Revenue Note, Series 2018B

Debt Service Fund

Fund 214:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 3608	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Revenues							
325.20-01	Special Assessment Collections	710,776	707,968	734,541	0	(734,541)	
361.10-00	Interest & Investments	6,304	3,656	600	150	(450)	
381.00-00	Interfund Transfer	0	0	0	660,524	660,524	
398.00-00	Less 5% Statutory Reduction	0	(106)	(36,727)	0	36,727	
399.00-00	Cash Carry Forward	0	0	30,590	43,500	12,910	
	Total Fund Revenues	717,080	711,518	729,004	704,174	(24,830)	Overall Revenue Increase/Decrease: -3.41%
Expenditures							
517.31-10	Professional Services	174	147	300	300	0	
517.49-18	Bank Analysis Charges	63	181	150	150	0	
517.71-10	Principal	555,000	603,000	626,000	651,000	25,000	
517.72-10	Interest	126,635	101,513	77,576	52,724	(24,852)	
	Total Expenditures	681,872	704,841	704,026	704,174	148	
Reserves							
587.98-11	Designated for Future Use	0	0	24,978	0	(24,978)	
	Total Reserves	0	0	24,978	0	(24,978)	
	Total Fund Expenditures	681,872	704,841	729,004	704,174	(24,830)	Overall Expenditure Increase/Decrease: -3.41%

Description:

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

Taxable Special Assessment Revenue Note, Series 2018B

Debt Service Fund

Amortization Schedule

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

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

Capital Improvement Revenue Note, Series 2020

Debt Service Fund

Fund 215: Dept. 3611		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/(-)	Comments
Revenues							
381.00-00	Interfund Transfer	0	0	0	323,792	323,792	Overall Revenue Increase/Decrease:
Total Fund Revenues		0	0	0	323,792	323,792	
Expenditures							
517.49-18	Bank Analysis Fees	0	0	0	500	500	Overall Expenditure Increase/Decrease:
517.71-10	Principal	0	0	0	150,000	150,000	
517.72-10	Interest	0	0	0	173,292	173,292	
Total Fund Expenditures		0	0	0	323,792	323,792	

Description:

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

Capital Improvement Revenue Note, Series 2020

Debt Service Fund

Amortization Schedule

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

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2021	04/01/21		1,309	1,309	2029	10/01/28	1,415,000	110,578	
						04/01/29		97,631	1,623,208
2022	10/01/21	150,000	43,818		2030	10/01/29	1,440,000	97,631	
	04/01/22		129,473	323,291		04/01/30		84,455	1,622,085
2023	10/01/22	1,065,000	177,243		2031	10/01/30	1,470,000	84,455	
	04/01/23		171,883	1,414,126		04/01/31		71,004	1,625,459
2024	10/01/23	1,295,000	171,883		2032	10/01/31	1,500,000	71,004	
	04/01/24		160,034	1,626,916		04/01/32		57,279	1,628,283
2025	10/01/24	1,320,000	160,034		2033	10/01/32	1,525,000	57,279	
	04/01/25		147,956	1,627,989		04/01/33		43,325	1,625,604
2026	10/01/25	1,340,000	147,956		2034	10/01/33	1,550,000	43,325	
	04/01/26		135,695	1,623,650		04/01/34		29,143	1,622,468
2027	10/01/26	1,360,000	135,695		2035	10/01/34	1,580,000	29,143	
	04/01/27		123,251	1,618,945		04/01/35		14,686	1,623,829
2028	10/01/27	1,385,000	123,251		2036	10/01/35	1,605,000	14,686	
	04/01/28		110,578	1,618,828					1,619,686
					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 219:							
Dept.	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
311.10-00	Ad Valorem Taxes	1,105,919	1,112,121	1,229,066	1,274,165	45,099	Millage Rate 0.1250
311.20-00	Delinquent	18,497	775	0	0	0	
361.10-00	Interest	37,457	23,659	12,000	3,500	(8,500)	
381.00-00	Interfund Transfer	2,175	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(61,453)	0	61,453	
399.00-00	Cash Carry Forward	0	0	1,122,341	1,329,733	207,392	
Total Fund Revenues		1,164,048	1,136,555	2,301,954	2,607,398	305,444	Overall Revenue Increase/Decrease: 13.27%
Expenditures							
517.71-10	Principal Series 2009	470,000	0	0	0	0	
517.72-10	Interest Series 2009	24,017	0	0	0	0	
517.31-10	Professional Services	934	937	1,000	1,000	0	
517.49-18	Bank Analysis Fees	627	950	2,000	2,000	0	
517.71-10	Principal Series 2016	435,000	935,000	960,000	975,000	15,000	
517.72-10	Interest Series 2016	236,082	226,556	206,082	185,060	(21,022)	
Total Expenditures		1,166,660	1,163,443	1,169,082	1,163,060	(6,022)	
Reserves							
587.98-11	Designated for Future Use	0	0	1,132,872	1,444,338	311,466	
Total Reserves		0	0	1,132,872	1,444,338	311,466	
Total Fund Expenditures		1,166,660	1,163,443	2,301,954	2,607,398	305,444	Overall Expenditure Increase/Decrease: 13.27%

Description:

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

History of Millage Rate:

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

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

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

Debt Service Fund

Amortization Schedule

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

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

Tourist Development Tax Revenue Bond, Series 2017

Debt Service Fund

Fund 220:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 3609	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Revenues							
381.10-00	Interfund Transfer	0	0	481,917	0	(481,917)	Overall Revenue Increase/Decrease:
Total Fund Revenues		0	0	481,917	0	(481,917)	
Expenditures							
517.71-10	Principal	0	0	375,000	0	(375,000)	Overall Expenditure Increase/Decrease:
517.72-30	Interest	0	0	106,917	0	(106,917)	
Total Fund Expenditures		0	0	481,917	0	(481,917)	

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.

Bond Grant Anticipation Note Series 2020

Debt Service Fund

Fund 221: Dept. 3610	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
337.30-10	Intergovernmental Revenue	0	0	5,877,900	0	(5,877,900)	
381.11-02	Interfund Transfer	0	65,651	427,115	0	(427,115)	
399.00-00	Cash Carry Forward	0	0	0	400,000	400,000	
	Total Fund Revenues	0	65,651	6,305,015	400,000	(5,905,015)	Overall Revenue Increase/Decrease: -93.66%
Expenditures							
517.49-18	Bank Analysis Fees	0	0	0	150	150	
517.71-10	Principal	0	0	5,913,000	0	(5,913,000)	
517.72-30	Interest	0	136	392,015	399,850	7,835	
517.73-10	Other Debt Service Costs	0	6,058	0	0	0	
	Total Fund Expenditures	0	6,194	6,305,015	400,000	(5,905,015)	Overall Expenditure Increase/Decrease: -93.66%

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 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues						
1/2 Cent Small County Discretionary Sales Tax	2,892,131	2,907,250	2,187,609	3,483,940	1,296,331	
Special Assessment	120,593	120,458	120,000	120,000	0	
Intergovernmental	1,964,501	431,673	0	0	0	
Interest	282,489	99,938	88,000	36,400	(51,600)	
Contributions/Donations & Misc Revenue	900,121	0	0	0	0	
Interfund Transfer	10,762	0	0	10,720,000	10,720,000	
Excess Fees/Other Sources	632	50,782	5,862,900	0	(5,862,900)	
Cash Carry Forward	0	0	8,009,668	6,703,239	(1,306,429)	
Total Fund Revenues	6,171,229	3,610,101	16,268,177	21,063,579	4,795,402	Overall Revenue Increase/ Decrease: 29.48%
Expenditures						
Beachfront Parks (Fund 307)	290	295	420,309	416,352	(3,957)	
Beachfront Park Maintenance (Fund 308)	1,154	1,417	783,285	808,842	25,557	
1/2 Cent Discretionary Sales Tax (Fund 311)	4,658,176	3,324,046	4,759,293	5,185,463	426,170	
Capital Improvement Revenue Bond (Fund 312)	27,258	551	831,055	0	(831,055)	
Painters Hill Seawall Special Assessment 2018 (Fund 313)	272,844	0	0	0	0	
Dune Restoration Special Assessment 2018B (Fund 314)	343,118	359	0	65,000	65,000	
CPF - New Sheriff Ops Center (Fund 315)	0	0	0	3,000,000	3,000,000	
General Capital Projects (Fund 316)	0	0	0	10,720,000	10,720,000	
Marineland Acres Drainage Basin District (Fund 318)	15,451	34,112	555,663	120,000	(435,663)	
ESL-Growth Management (Fund 319)	1,646,039	430,016	3,039,572	747,922	(2,291,650)	
Capital Project Fund - Beach Renourishment (Fund 320)	0	34,397	5,879,000	0	(5,879,000)	
Total Fund Expenditures	6,964,330	3,825,193	16,268,177	21,063,579	4,795,402	Overall Expenditure Increase/ Decrease: 29.48%
Revenues vs. Expenditures	(793,101)	(215,092)	0	0	0	

Beachfront Parks Capital

Capital Project Fund

Fund 307: Dept. 6010		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenue							
361.10-00	Interest	10,119	6,058	6,000	1,200	(4,800)	
399.00-00	Cash Carry Forward	0	0	414,309	415,152	843	
Total Fund Revenues		10,119	6,058	420,309	416,352	(3,957)	Overall Revenue Increase/ Decrease: -0.94%
Expenditures							
572.31-10	Professional Services	229	226	1,000	600	(400)	
572.49-18	Bank Analysis Fees	61	69	400	100	(300)	
Total Operating Expenditures		290	295	1,400	700	(700)	
587.98-50	Reserve-Future Capital Outlay	0	0	418,909	415,652	418,909	
Total Reserves		0	0	418,909	415,652	(3,257)	
Total Fund Expenditures		290	295	420,309	416,352	(3,957)	Overall Expenditure Increase/ Decrease: -0.94%

Description:

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

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

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

Beachfront Park Maintenance

Capital Project Fund

Fund 308: Dept. 1440		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
361.10-00	Interest	19,667	11,823	8,000	4,000	(4,000)	
399.00-00	Cash Carry Forward	0	0	775,285	804,842	29,557	
Total Fund Revenues		19,667	11,823	783,285	808,842	25,557	Overall Revenue Increase/ Decrease: 3.26%
Expenditures							
572.31-10	Professional Services	442	442	600	600	0	PFM investment fees
572.34-10	Other Contract Services	602	602	500	600	100	
572.34-20	Governmental Services	0	0	26,500	0	(26,500)	Staff time no longer charged
572.46-10	Building/Equipment Repairs	0	263	3,000	3,000	0	
519.49-18	Bank Analysis Fees	110	110	600	500	(100)	
Total Expenditures		1,154	1,417	31,200	4,700	(26,500)	
587.98-50	Reserve for Future Capital	0	0	752,085	804,142	52,057	
Total Reserves		0	0	752,085	804,142	52,057	
Total Fund Expenditures		1,154	1,417	783,285	808,842	25,557	Overall Expenditure Increase/ Decrease: 3.26%

Description:

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

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

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

1/2 Cent Discretionary Sales Tax

Capital Project Fund

Fund 311		Actual	Actual	Adopted	Adopted	Changes	
Dept. xxxx	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Revenues							
312.61-00	1/2 Cent Small County Discretionary Sales Tax	2,892,131	2,907,250	2,187,609	3,483,940	1,296,331	
337.30-00	Physical Enviro Contribution	0	2,938	0	0	0	
337.30-06	SJRWMD-Malacompra Basin Grant	284,498	0	0	0	0	
361.10-00	Interest	75,593	44,740	40,000	30,000	(10,000)	
366.03-00	Donations for Carver Center Project	900,121	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	2,531,684	1,671,523	(860,161)	
Total Fund Revenue		4,152,343	2,954,928	4,759,293	5,185,463	426,170	Overall Revenue Increase/Decrease: 8.95%
Expenditures							
586.91-23	Jail Operations	1,000,000	3,000,000	3,000,000	3,000,000	0	
519.49-18	Bank Analysis Fees	793	689	2,800	2,800	0	
529.31-10	Professional Services	73,230	1,653	2,800	2,800	0	
529.63-10	GSB Parking Expansion - Design & Permitting	3,507	89,791	0	0	0	Project #611550
Total Dept. 6000 Capital Improvements		1,077,530	3,092,133	3,005,600	3,005,600	0	
Dept. 6010	Fairground Improvements/Upgrade	3,644	0	0	0	0	Project #320569
Dept. 6010	Island House Restoration	13,350	0	0	0	0	Project #310110
Dept. 6014	Carver Gym Expansion	3,617	0	200,000	0	(200,000)	Project #180557
Dept. 6023	Southern Library	3,925	0	0	0	0	Project #612558
Dept. 6027	N. Malacompra Backbone	1,406,093	1,641	0	0	0	Project #285361
Dept. 8408	N. Malacompra Backbone	300,000	0	0	0	0	FDEP Grant
Dept. 8409	N. Malacompra Backbone	500,000	0	0	0	0	SJRWMD
Dept. 6029	Storage Facility	60,933	218,875	0	0	0	Project #644115/Project #644731
Dept. 6047	New Sheriff Operations Center	92,228	6,650	174,423	0	(174,423)	Project #644630
Dept. 6047	FCSO Renovation Judicial Center	168	4,747	0	0	0	Project #644630
Dept. 6043	FCSO PC Substation	29,389	0	0	0	0	Project #644301
Dept. 6044	Health Department Parking Lot Drainage	8,716	0	0	0	0	Project #640052
Dept. 6046	Sears Building Purchase	1,128,492	0	0	0	0	Project #600630
Dept. 8132	Princess Place Eco-Cottages	30,091	0	0	0	0	Project #310085
Total Project Expenditures		3,580,646	231,913	374,423	0	(374,423)	
587.98-50	Reserve-Future	0	0	1,379,270	2,179,863	800,593	
Total Reserves		0	0	1,379,270	2,179,863	800,593	
Total Fund Expenditures		4,658,176	3,324,046	4,759,293	5,185,463	426,170	Overall Expenditure Increase/Decrease: 8.95%

Capital Improvement Revenue Bond 2015

Capital Project Fund

Fund 312 Dept. 60xx	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
361.10-00	Interest	20,335	12,151	9,000	0	(9,000)	
399.00-00	Cash Carry Forward	0	0	822,055	0	(822,055)	
Total Fund Revenues		20,335	12,151	831,055	0	(831,055)	Overall Revenue Increase/ Decrease: -100.00%
Expenditures							
Dept 6000 Capital Improvements							
519.31-10	Professional Services	461	455	1,000	0	(1,000)	
519.49-18	Bank Analysis Fees	85	96	2,000	0	(2,000)	
Total Dept 6000 Capital Improvements		546	551	3,000	0	(3,000)	
Project #644630 New Sheriff Ops Center							
521.63-10	Capital Outlay	0	0	828,055	0	(828,055)	
Total New Sheriff Ops Center Project		0	0	828,055	0	(828,055)	
Project #645555 Jail Expansion							
529.63-10	Jail Expansion Construction	11,730	0	0	0	0	Project Complete
Total Jail Expansion Project		11,730	0	0	0	0	
Project #995630 West Side Fire Station							
529.63-10	Land Acquisition	14,982	0	0	0	0	
Total West Side Fire Station Project		14,982	0	0	0	0	
Total Fund Expenditures						(831,055)	Overall Expenditure Increase/ Decrease: -100.00%

Painters Hill Seawall Special Assessment 2018

Capital Project Fund

Fund 313: Dept. 6041		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
361.10-00	Interest	3,333	0	0	0	0	
381.00-00	Interfund Transfer	10,762	0	0	0	0	
Total Fund Revenues		14,095	0	0	0	0	Overall Revenue Increase/ Decrease: 0.00%
Expenditures							
537.49-18	Bank Analysis Charges	94	0	0	0	0	
537.82-53	Painters Hill Seawall Expenses	272,750	0	0	0	0	
Total Fund Expenditures		272,844	0	0	0	0	Overall Expenditure Increase/ Decrease: 0.00%

Dune Restoration Project Special Assessment 2018B

Capital Project Fund

Fund 314: Dept. 6042		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
361.10-00	Interest	82,121	3,288	0	0	0	
399.00-00	Cash Carry Forward	0	0	0	65,000	65,000	
Total Fund Revenues		82,121	3,288	0	65,000	65,000	Overall Revenue Increase/ Decrease: 100.00%
Expenditures							
537.31-10	Professional Services	2,076	166	0	0	0	
537.49-18	Bank Analysis Fees	561	193	0	0	0	
Total Operating Expenditures		2,637	359	0	0	0	
537.82-53	Other Entities	340,481	0	0	65,000	65,000	
Total Grants & Aids Expenditures		340,481	0	0	65,000	65,000	Overall Expenditure Increase/ Decrease: 100.00%
Total Fund Expenditures		343,118	359	0	65,000	65,000	

New Sheriff Ops Center

Capital Project Fund

Fund 315: Dept. 6047		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues							
399.00-00	Cash Carry Forward	0	0	0	3,000,000	3,000,000	
Total Fund Revenues		0	0	0	3,000,000	3,000,000	Overall Revenue Increase/ Decrease: 100.00%
Expenditures							
521.49-18	Bank Analysis Fees	0	0	0	1,000	1,000	
Total Operating Expenditures		0	0	0	1,000	1,000	
521.62-10	Buildings	0	0	0	2,999,000	2,999,000	
Total Capital Expenditures		0	0	0	2,999,000	2,999,000	
Total Fund Expenditures		0	0	0	3,000,000	3,000,000	Overall Expenditure Increase/ Decrease: 100.00%

General Capital Projects

Capital Project Fund

Fund 316: Dept. 6000		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
381.10-00	Interfund Transfer from General Fund	0	0	0	10,720,000	10,720,000	Overall Revenue Increase/Decrease:
Total Fund Revenues		0	0	0	10,720,000	10,720,000	
Expenditures							
519.64-10	Equipment	0	0	0	50,000	50,000	EOC UPS
523.64-10	Equipment	0	0	0	250,000	250,000	Jail Camera System Upgrade
571.63-57	Design/Permitting	0	0	0	400,000	400,000	Library & Public Health Mitigation/Prevention Ctr
522.62-10	Buildings	0	0	0	4,100,000	4,100,000	Westside Fire Station
571.62-10	Buildings	0	0	0	5,600,000	5,600,000	Library & Public Health Mitigation/Prevention Ctr
572.62-10	Buildings	0	0	0	120,000	120,000	Graham Swamp Restroom & Improvements
572.63-10	Improvements Other than Building	0	0	0	25,000	25,000	Wadsworth Park Electrical
572.63-10	Improvements Other than Building	0	0	0	175,000	175,000	Hammock Community Center Pickleball Courts
Total Capital Expenditures		0	0	0	10,720,000	10,720,000	Overall Expenditure Increase/Decrease:
Total Fund Expenditures		0	0	0	10,720,000	10,720,000	

Marineland Acres Drainage Basin District

Capital Project Fund

Fund 318: Dept. 0500		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
325.20-01	Special Assessment	118,545	120,458	120,000	120,000	0	Improved Property \$435, Vacant \$220
325.20-02	Delinquent Special Assessment	2,048	0	0	0	0	
361.10-00	Marineland Acres District - Interest	8,633	6,035	5,000	0	(5,000)	
386.70-00	Excess Fees - Tax Collector	632	682	0	0	0	
399.00-00	Cash Carry Forward	0	0	430,663	0	(430,663)	Overall Revenue Increase/ Decrease:
Total Fund Revenues		129,858	127,175	555,663	120,000	(435,663)	-78.40%
Expenditures							
519.34-16	Commission Fees - Tax Collector	2,412	2,409	2,800	3,000	200	
541.31-10	Professional Services	170	222	350	104,500	104,150	To Payback Fund 112 for Construction Costs
541.49-18	Bank Analysis Fees	134	151	500	500	0	
541.63-57	Marineland Acres Drainage	12,735	31,330	0	0	0	Project #599061
Total Operating Expenditures		15,451	34,112	3,650	108,000	104,350	
587.98-11	Reserve for Future Use	0	0	552,013	12,000	(540,013)	
Total Reserves		0	0	552,013	12,000	(540,013)	
Total Fund Expenditures		15,451	34,112	555,663	120,000	(435,663)	Overall Expenditure Increase/ Decrease: -78.40%

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 319		Actual	Actual	Adopted	Adopted	Changes	
Dept. xxxx	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Revenues							
334.70-13	FCT Grant - Bay Drive Park	1,638,896	428,735	0	0	0	
337.30-06	SJRWMD - Malacompra Basin	41,107	0	0	0	0	
361.10-00	Interest	62,688	15,830	20,000	1,200	(18,800)	
399.00-00	Cash Carry Forward	0	0	3,019,572	746,722	(2,272,850)	
Total Fund Revenues		1,742,691	444,565	3,039,572	747,922	(2,291,650)	Overall Revenue Increase/Decrease: -75.39%
Expenditures							
572.31-10	Professional Services	1,559	680	2,000	1,200	(800)	
572.49-18	Bank Analysis Fees	342	169	500	0	(500)	
537.31-10	Professional Services	5,242	432	0	0	0	
Total Operating Expenditures		7,143	1,281	2,500	1,200	(1,300)	
572.63-10	FCT - Bay Drive Park	1,638,896	428,735	0	0	0	
Total Capital Expenditures		1,638,896	428,735	0	0	0	
587.98-11	Reserve	0	0	3,037,072	746,722	(2,290,350)	
Total Reserves		0	0	3,037,072	746,722	(2,290,350)	
							Overall Expenditure Increase/Decrease: -75.39%
Total Fund Expenditures		1,646,039	430,016	3,039,572	747,922	(2,291,650)	

Description:

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

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

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

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

Capital Project Fund - Beach Renourishment

Capital Project Fund

Fund 320 Dept. xxxx	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
361.10-00	Interest	0	13	0	0	0	
384.01-05	Grant Anticipation Note S2020	0	50,100	5,862,900	0	(5,862,900)	
399.00-00	Cash Carry Forward	0	0	16,100	0	(16,100)	
Total Fund Revenues		0	50,113	5,879,000	0	(5,879,000)	Overall Revenue Increase/Decrease: -100.00%
Expenditures							
537.49-18	Bank Analysis Fees	0	0	1,100	0	(1,100)	
537.73-21	Loan Issuance Costs	0	34,397	0	0	0	
537.82-53	Other Entities	0	0	5,877,900	0	(5,877,900)	
Total Capital Expenditures		0	34,397	5,879,000	0	(5,879,000)	
Total Fund Expenditures		0	34,397	5,879,000	0	(5,879,000)	Overall Expenditure Increase/Decrease: -100.00%

Description:

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

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.

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	Account #	Fund/Department	Description	Amount
Capital Improvement Plan				
Fund 001	001-0250-519.64-10	GSB	Board Chambers Overhaul	\$ 50,000
Fund 132	132-6010-572.62-10	Park Impact Fees - Zone 1	Wadsworth Park Racquetball Court Lighting	10,000
Fund 132	132-6010-572.62-10	Park Impact Fees - Zone 1	Hammock CC Pickleball Court Lighting	20,000
Fund 132	132-6010-572.62-10	Park Impact Fees - Zone 1	Hammock CC Pickleball Courts	125,000
Fund 316	316-6000-519.64-10	General Capital Projects	EOC UPS Replacement	50,000
Fund 316	316-6000-522.62-10	General Capital Projects	Westside Fire Station	4,100,000
Fund 316	316-6000-523.64-10	General Capital Projects	Jail Camera System Upgrade	250,000
Fund 316	316-6000-571.62-10	General Capital Projects	Library & Public Health Mitigation/Prevention Center	5,600,000
Fund 316	316-6000-571.63-57	General Capital Projects	Southern Library Design	400,000
Fund 316	316-6000-572.62-10	General Capital Projects	Graham Swamp Restroom & Parking Improvements	120,000
Fund 316	316-6000-572.63-10	General Capital Projects	Hammock CC Pickleball Courts	175,000
Fund 316	316-6000-572.63-10	General Capital Projects	Wadsworth Park Electrical	25,000
Total				\$ 10,925,000
Other Budgeted Capital				
Fund 001	001-0250-519.64-10	GSB	Chilled Water Secondary Pump Replacement (50%)	7,500
Fund 001	001-0250-519.64-10	GSB	VFD Replacement (50%)	2,250
Fund 001	001-1413-519.64-10	Facilities	Chilled Water Secondary Pump Replacement (50%)	7,500
Fund 001	001-1413-519.64-10	Facilities	VFD Replacement (50%)	2,250
Fund 001	001-3400-571.66-10	Library	Library Materials	192,825
Fund 001	001-3400-571.66-12	Library	Library Donations	500
Fund 001	001-3401-571.66-10	Bunnell Library	Library Materials	24,000
Fund 107	107-3451-714.66-10	Law Library	Library Materials	15,048
Fund 112	112-1450-541.63-77	Constitutional Gas Tax	Seascape Drive Project #406558 Staff Time	15,000
Fund 112	112-1450-541.63-77	Constitutional Gas Tax	Armand Beach Drive Project #405558 Staff Time	15,000
Fund 112	112-1450-541.63-77	Constitutional Gas Tax	E. Daytona North Improvements Project #407558 Staff Time	15,000
Fund 112	112-8225-541.63-57	Constitutional Gas Tax	Armand Beach Drive Project #405558 Design, Permitting	100,000
Fund 112	112-8226-541.63-77	Constitutional Gas Tax	Seascape Drive Project #406558 Design, Permitting	57,500
Fund 112	112-8228-541.63-77	Constitutional Gas Tax	E. Daytona North Improvements Project #407558 Design, Permitting	165,000
Fund 128	128-8612-525.64-10	Grant Special Revenue	Disaster Equipment	6,500
Fund 194	194-1200-602.64-10	Court Innovations - State Attorney	IT Equipment	12,500
Fund 194	194-1300-603.64-10	Court Innovations - Public Defender	Dell Server Hardware	10,000
Fund 194	194-1300-603.64-10	Court Innovations - Public Defender	Dell Laptop	1,500
Fund 194	194-1300-603.64-10	Court Innovations - Public Defender	APC Smart UPS SRT	2,764
Fund 194	194-1300-603.64-10	Court Innovations - Public Defender	Synology Server/Hard Drive	5,000
Fund 194	194-1600-601.64-10	Court Innovations - Court Admin.	AV Display, Zoom, Configure 5 Courtrooms	30,000
Fund 194	194-4801-713.64-10	Court Innovations - General Operations	Server Room Upgrades	125,000
Fund 194	194-4801-713.64-10	Court Innovations - General Operations	Switches	30,000
Fund 315	315-6047-521.62-10	New Sheriff Op Center	New Sheriff Op Center	2,999,000
Fund 401	401-4100-542.62-10	Airport	Enterprise AC Replacement	10,000
Total				\$ 3,851,637

Detail of Capital Outlay

Fund	Account #	Department	Description	Amount
Rolling Stock				
Fund 001	001-0800-541.64-10	Engineering	Ford F-150 (replace #948)	27,620
Fund 001	001-1413-519.64-10	Facilities	Ford F-350 Utility (replace #8695)	38,500
Fund 001	001-1413-519.64-10	Facilities	Ford F-250 Utility (replace #1031)	36,500
Fund 001	001-1413-519.64-10	Facilities	Ford T-150 Midroof Van (replace #984)	29,000
Fund 001	001-1413-519.64-10	Facilities	Ford Explorer (replace #976)	36,000
Fund 001	001-1440-572.64-10	Recreation Facilities	Compact P/U 4x4 (replace #1069)	26,000
Fund 001	001-1440-572.64-10	Recreation Facilities	8x20 Flat Bed Trailer (replace #6716)	11,500
Fund 001	001-1440-572.64-10	Recreation Facilities	Ford F-350 Utility (replace #8199)	38,500
Fund 001	001-1440-572.64-10	Recreation Facilities	48" Scag Mower (replace #8542)	9,500
Fund 001	001-1440-572.64-10	Recreation Facilities	48" Scag Mower (replace #8543)	9,500
Fund 001	001-1440-572.64-10	Recreation Facilities	48" Scag Mower (replace #8544)	9,500
Fund 001	001-1440-572.64-10	Recreation Facilities	Ford F-550 4x4 6yd Dump (replace #926)	70,000
Fund 001	001-2701-569.64-10	Senior Services	Dodge Caravan Stow n Go (replace #867)	27,000
Fund 001	001-3812-525.64-10	Emergency Management	Ford F-150 4x4 with Topper (replace #935)	39,000
Fund 001	001-3815-522.64-10	Fire/Rescue	Ford F-150 with Topper (replace #933)	39,000
Fund 001	001-3815-522.64-10	Fire/Rescue	Ford F-550 4x4 1-Ton Attack Truck (replace #740)	125,000
Fund 001	001-3815-522.64-10	Fire/Rescue	Ford F-550 4x4 1-Ton Attack Truck (replace #930)	125,000
Fund 001	001-3815-526.64-10	EMS	Med. Duty Ambulance (replace #9688)	275,000
Fund 102	102-1420-541.64-10	Road & Bridge	Mini Excavator (replace #729)	70,000
Fund 102	102-1420-541.64-10	Road & Bridge	Gooseneck Trailer (replace #818)	16,000
Fund 102	102-1420-541.64-10	Road & Bridge	Ford F-450 1-Ton Flat Bed Pickup (replace #903)	53,000
Fund 102	102-1420-541.64-10	Road & Bridge	52" Scag Zero-Turn Mower (replace #8707)	9,000
Fund 102	102-1420-541.64-10	Road & Bridge	Ford F-250 Utility (replace #1018)	36,500
Fund 102	102-1420-541.64-10	Road & Bridge	Ford F-250 4x4 (replace 8858)	36,500
Fund 102	102-1420-541.64-10	Road & Bridge	Lowboy Tractor (replace #374)	82,000
Fund 102	102-1420-541.64-10	Road & Bridge	Lowboy Trailer (replace #650)	75,000
Fund 102	102-1420-541.64-10	Road & Bridge	CAT 950 (replace #663)	192,000
Fund 128	128-8205-544.64-10	Grant Special Revenue	5 Mini Busses (90% Grant Funded)	364,385
Total				\$ 1,906,505
Decision Units				
Fund 001	001-0202-513.64-10	Purchasing	Commercial Warehouse Fan	11,000
Fund 001	001-3870-522.64-10	Flight Operations	Fuel Tank Replacement	60,000
Fund 102	102-1420-541.64-10	Road & Bridge	Amphibious Excavator	283,525
Total				\$ 354,525
Total Capital Outlay				\$ 17,037,667

FY 21-22 Rolling Stock

General Fund Minor and Major Replacement (FY 21-22)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department	Comments
00000935	2006	Ford	F-150 1/2 Ton 4x4	2006	20,998	8	Minor	39,000	2022	101,254	Emergency Mgmt.	Replace w/ F-150 4x4 with topper
00000948	2006	GM	1/2 Ton Pickup	2006	14,799	15	Minor	27,620	2022	57,035	Engineering	Replace w/ F-150 pickup (Surplus)
00000984	2007	Ford	E-350 1 Ton Van	2007	18,364	15	Minor	29,000	2022	90,250	Facilities	Replace w/ mid roof T-150 (Surplus)
00000976	2008	Ford	Escape	2008	17,280	14	Minor	36,000	2022	90,210	Facilities	Replace w/ Explorer (Surplus)
00001031	2009	Ford	E-350 Van - Inmate	2009	21,707	13	Minor	36,500	2022	99,800	Facilities	Replace w/ F-250 Utility body (Surplus)
00008695	2014	Ford	F-350 Utility 4x4	2014	29,304	10	Minor	38,500	2022	109,460	Facilities	Replace w/ F-350 Utility
00008771	2014	Ford	F-250 3/4 Ton 4x4	2014	26,676	7	Minor	41,500	2022	110,422	Fire - Flight Ops	Replace w/ F-250 4x4 w/ Light Bar
00000933	2006	Ford	F-150 1/2 Ton 4x4	2006	20,998	10	Minor	39,000	2022	105,535	Fire Rescue	Replace w/ F-150 with Topper
00000930	1999	Ford	Attack 31 - Korona	1999	35,761	20	Major	125,000	2022	24,540	Fire Rescue	Replace w/ F-550 4x4 1 Ton
00000740	2002	Ford	Attack 51 - Espanola	2001	61,284	20	Major	125,000	2022	27,425	Fire Rescue	Replace w/ F-550 4x4 1 Ton
00009688	2017	Ford	Rescue 21 - Palm Coast	2017	214,000	6	Major	275,000	2022	131,110	Fire Rescue	Replace w/ Med. Duty Ambulance
00008542	2012	Scag	48" Mower	2012	6,751	10	Minor	9,500	2022	2,165	Parks & Recreation	Replace w/ 48" Scag Mower
00008543	2012	Scag	48" Mower	2012	6,751	10	Minor	9,500	2022	1,985	Parks & Recreation	Replace w/ 48" Scag Mower
00008544	2012	Scag	48" Mower	2012	6,751	10	Minor	9,500	2022	1,875	Parks & Recreation	Replace w/ 48" Scag Mower
00006716	2006	Bri-Mar	EH820-10 Trailer	2006	4,759	17	Minor	11,500	2022	N/A	Parks & Recreation	Replace w/ 8x20 Flat bed Trailer
00001069	2009	Kawasaki	ATV	2010	15,500	12	Minor	26,000	2022	8,900	Parks & Recreation	Replace w/ Compact P/U 4x4 (Surplus)
00008199	2012	Ford	F-350 4x4 Truck	2012	28,168	11	Minor	38,500	2022	102,865	Parks & Recreation	Replace w/ F-350 Utility
00000926	2006	Ford	F-550 Dumptruck	2006	32,561	10	Major	70,000	2022	100,660	Parks & Recreation	Replace w/ F-550 4x4 6 yard Dump
00000867	2005	Ford	Freestar Van	2005	15,050	17	Minor	27,000	2022	109,784	Senior Services	Replace w/ Dodge Caravan Stow n Go

Total Fund Replacement Cost \$ 1,013,620

(continued on next page)

FY 21-22 Rolling Stock - Continued

Transportation Grant Minor and Major Replacement (FY 21-22)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department	Comments
00FCT-94	2012	Ford	Goshen 25ft Bus	2012	67,386	10	Major	72,877	2022	176,582	Transportation	Replace w/ Ford Transit 2 wheel chair
00FCT-96	2012	Ford	Goshen 25ft Bus	2012	84,949	10	Major	72,877	2022	153,965	Transportation	Replace w/ Ford Transit 2 wheel chair
00FCT-99	2013	Ford	E-450 FTS	2013	65,854	8	Major	72,877	2022	175,607	Transportation	Replace w/ Ford Transit 2 wheel chair
0FCT-100	2013	Ford	E-450 FTS	2013	65,854	8	Major	72,877	2022	176,104	Transportation	Replace w/ Ford Transit 2 wheel chair
0FCT-105	2014	Ford	E-450 FTS	2014	75,533	8	Major	72,877	2022	170,426	Transportation	Replace w/ Ford Transit 2 wheel chair

Total Fund Replacement Cost \$ 364,385

Road and Bridge Minor and Major Replacement (FY 21-22)

Reference Number	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years		Replacement Cost	Replacement Year	Current Meter Reading	Department	Comments
00008707	2014	Scag	52" Mower	2014	7,253	10	Minor	9,000	2022	1,800	Road & Bridge	Replace w/ 52" Scag Mower
00000818	2004	New Holland	TS-100A	2004	21,900	19	Minor	16,000	2022	7,335	Road & Bridge	Replace w/ Goose Neck Trailer
00001018	2009	Ford	E-350 Van - Inmate	2009	33,356	6	Minor	36,500	2022	102,505	Road & Bridge	Replace w/ F-250 PU 4x4
00008858	2015	Ford	F-250 3/4 Ton 4x4	2015	33,189	7	Minor	36,500	2022	133,666	Road & Bridge	Replace w/ F-250 PU 4x4
00000903	2006	Ford	F-250 3/4 Ton 4x4	2005	19,833	10	Major	53,000	2022	148,556	Road & Bridge	Replace w/ F-450 Flat Bed
00000729	2001	Bobcat	Bobcat	2001	23,343	22	Major	70,000	2022	2,054	Road & Bridge	Replace w/ Mini Excavator
00000650	2001	John Deere	650 Dozer	2001	89,618	22	Major	75,000	2022	6,052	Road & Bridge	Replace w/ Lowboy Trailer
00000374	1999	Sterling	Tractor	1998	66,711	25	Major	82,000	2022	90,386	Road & Bridge	Replace w/ Freightliner Tractor
00000663	2001	John Deere	Loader	2001	141,895	21	Major	265,000	2022	5,204	Road & Bridge	Replace w/ CAT 950

Total Fund Replacement Cost \$ 643,000

FY 22-23 Rolling Stock

General Fund Minor and Major Replacement (FY 22-23)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00009155	2015	Magic Tilt	Jetski Trailer	2015	1,393	8	Minor	1,800	2023	N/A	Fire Rescue
00001038	2009	Anderson	6x12 Open Trailer	2009	1,150	15	Minor	5,000	2023	N/A	Fire Rescue
00008693	2014	Ford	Transit Van	2014	18,963	10	Minor	25,000	2023	58,870	Fire Rescue
00000929	1999	Ford	Attack 81 - Rima Ridge	1999	35,760	20	Major	130,000	2023	19,521	Fire Rescue
00009681	2017	Ford	Rescue 24 - Palm Coast	2018	211,181	6	Major	285,000	2023	78,195	Fire Rescue
00000918	2006	Pierce	Engine 41 - Hammock	2006	349,846	20	Major	560,000	2023	141,525	Fire Rescue
00000769	2002	Ford	F-250 3/4 Ton U/T Body	2002	17,500	21	Minor	29,000	2023	97,005	Fleet
00008833	2015	Diamond	72" Mower	2015	9,284	7	Minor	11,500	2023	N/A	Land Management
00001061	2010	Ford	F-250 3/4 Ton 4x4 Pickup	2010	25,992	10	Minor	34,000	2023	80,009	Land Management
00001044	2009	DG Tiller	Tiller	2009	1,600	15	Minor	2,500	2023	N/A	Parks & Recreation
00008545	2013	Field Master	Infield Groomer Implement	2013	3,474	10	Minor	5,500	2023	N/A	Parks & Recreation
00008546	2013	Scag	48" Mower	2013	6,750	10	Minor	8,500	2023	1,018	Parks & Recreation
00001062	2010	Ford	F-250 3/4 Ton 4x4 Pickup	2009	18,309	10	Minor	24,000	2023	85,680	Parks & Recreation
00008061	2011	Ford	F-250 4x2 Truck	2011	20,791	12	Minor	30,000	2023	97,750	Parks & Recreation
00000772	2003	Caterpillar	950G Loader	2003	150,810	20	Major	245,000	2023	12,031	Parks & Recreation
00001071	2010	Ford	Ranger 4x4 Small Pickup	2010	13,091	13	Minor	25,000	2023	71,627	Parks & Recreation
00FCT-21	2007	GM	Malibu	2007	13,554	16	Minor	25,000	2023	91,547	Transportation
00FCT-82	2008	GM	Uplander Van	2008	37,220	15	Major	54,000	2023	119,680	Transportation
0FCT-107	2015	Ford	E-450 FTS	2015	79,365	8	Major	95,000	2023	147,868	Transportation
0FCT-110	2015	Ford	E-450 FTS	2015	79,365	8	Major	95,000	2023	155,725	Transportation
0FCT-114	2017	Ford	E-450 FTS	2017	80,689	8	Major	95,000	2023	154,179	Transportation

Total Fund Replacement Cost \$ 1,785,800

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FY 22-23 Rolling Stock - Continued

Airport Minor and Major Replacement (FY 22-23)

Reference Number	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00001070	2010	Ford	Escape	2010	18,510	10	Minor	24,500	2023	94,521	Airport
00000968	2006	John Deere	Combo Tractor	2006	31,064	15	Major	60,000	2023	3,151	Airport

Total Fund Replacement Cost \$ 84,500

Road and Bridge Minor and Major Replacement (FY 22-23)

Reference Number	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00000902	2006	Ford	F-250 3/4 Ton 4x4	2005	19,883	18	Minor	31,000	2023	90,419	Public Works
00000801	2004	Ford	F-250 3/4 Ton Utility Body	2004	20,321	20	Minor	35,000	2023	123,769	Public Works
00000711	2001	Vemeer	Brush Chipper	2001	22,115	21	Minor	36,000	2023	465	Public Works
00000886	2005	Caterpillar	Challenger Tractor	2005	36,262	18	Major	62,000	2023	4,725	Public Works
00000887	2005	Caterpillar	Challenger Tractor	2005	36,262	18	Major	62,000	2023	5,186	Public Works
00000389	1999	Sterling	Tractor	1999	80,034	24	Major	90,000	2023	98,402	Public Works
00000396	1999	Sterling	Tractor	1999	88,927	24	Major	90,000	2023	125,800	Public Works
00000662	2001	John Deere	Backhoe/Loader	2001	66,552	25	Major	128,000	2023	2,527	Public Works
00009485	2017	Freightliner	Dump Truck M2	2016	93,759	10	Major	131,000	2023	120,075	Public Works
00000734	2001	Caterpillar	H12 Motor Grader	2001	140,940	20	Major	205,000	2023	12,752	Public Works

Total Fund Replacement Cost \$ 870,000

FY 23-24 Rolling Stock

General Fund Minor and Major Replacement (FY 23-24)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00010345	2018	Ford	F-150 4x4	2018	26,851	5	Minor	38,500	2024	36,198	Building
00010632	2019	Ford	F-150 Crew Cab 4x4	2019	31,023	5	Minor	38,500	2024	21,310	Building
00010634	2019	Ford	F-150 Crew Cab 4x4	2019	31,023	5	Minor	38,500	2024	33,481	Building
00008772	2014	Ford	F-250 3/4 Ton 4x4	2014	26,676	10	Minor	35,000	2024	36,228	Emergency Management
00008699	2013	Echo	Bearcat Chipper	2014	6,371	10	Minor	8,500	2024	N/A	Facilities
00000978	2008	Ford	F-250 3/4 Ton 4x2 Pickup	2007	20,166	12	Minor	28,000	2024	68,541	Facilities
00008200	2012	Ford	F-350 4x4	2012	28,168	10	Minor	37,000	2024	74,081	Facilities
00008692	2014	Ford	F-350 4x4 Utility	2014	29,304	10	Minor	38,500	2024	69,400	Facilities
00001032	2009	Bobcat	T-250	2009	48,959	15	Major	71,000	2024	2,685	Facilities
00001037	2009	Bushog	4430 4x4	2009	10,150	15	Minor	14,500	2024	1,140	Fire Rescue
00009299	2016	Ford	Rescue 51 - Espanola	2016	212,628	6	Major	295,000	2024	77,421	Fire Rescue
00009687	2017	Ford	Rescue 41 - Hammock	2017	214,000	6	Major	295,000	2024	75,240	Fire Rescue
00000899	2004	Pierce	Fire Engine - Spare	2005	284,828	20	Major	570,000	2024	130,585	Fire Rescue
00000808	2004	GM	2500 3/4 Ton Pickup	2004	16,145	19	Minor	26,000	2024	89,591	Fleet
00000876	2005	GM	Impala	2004	15,011	16	Minor	28,000	2024	57,750	Fleet
00001064	2009	Flatbed Trailer	6X16 Flatbed Trailer	2009	1,564	15	Minor	2,500	2024	N/A	Parks & Recreation
00001065	2009	Flatbed Trailer	6X16 Flatbed Trailer	2009	1,564	15	Minor	2,500	2024	N/A	Parks & Recreation
00001068	2009	Flatbed Trailer	18ft Flatbed Trailer	2009	3,550	15	Minor	5,500	2024	N/A	Parks & Recreation
00001066	2009	Dump Trailer	Dump Trailer	2009	7,545	15	Minor	11,000	2024	N/A	Parks & Recreation
00001026	2009	John Deere	Tractor	2009	21,854	15	Minor	32,000	2024	1,135	Parks & Recreation
00009342	2016	Ford	F-250 3/4 Ton Pickup 4x4	2016	25,236	10	Minor	35,000	2024	64,700	Parks & Recreation
00008536	2013	Ford	F-350 4x4 Utility	2013	29,080	10	Minor	38,000	2024	63,085	Parks & Recreation
00FCT-95	2012	Ford	Goshen 28ft Bus	2012	84,949	11	Major	99,000	2024	141,800	Transportation
00FCT-98	2012	Ford	Goshen 28ft Bus	2012	84,949	11	Major	99,000	2024	146,500	Transportation
0FCT-109	2015	Ford	E-450 FTS	2015	79,365	8	Major	99,000	2024	144,671	Transportation
0FCT-112	2016	Ford	E-450 FTS	2016	80,689	9	Major	99,000	2024	135,887	Transportation

Total Fund Replacement Cost \$ 2,084,500

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FY 23-24 Rolling Stock - Continued

Road & Bridge Minor and Major Replacement (FY 23-24)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00000755	2005	Vermeer	Stump Grinder	2006	9,995	10	Minor	13,000	2024	456	Public Works
00000835	2003	Thompson	6TSVE-005 Pump	2004	17,000	20	Minor	31,000	2024	5,611	Public Works
00000905	2005	Terra Riser	Fire Plow Model 3000	2005	9,800	15	Minor	15,000	2024	N/A	Public Works
00008708	2014	Scag	52" Mower	2014	7,253	10	Minor	10,000	2024	825	Public Works
00000821	2004	New Holland	TS115-A	2004	37,549	20	Major	67,000	2024	6,718	Public Works
00000885	2005	Caterpillar	Challenger Tractor	2005	36,262	20	Major	64,000	2024	3,613	Public Works
00000888	2005	Caterpillar	Challenger Tractor	2005	36,262	20	Major	64,000	2024	3,014	Public Works

Total Fund Replacement Cost \$ 264,000

Airport Minor and Major Replacement (FY 23-24)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00000966	2007	Ford	Ranger	2006	15,281	15	Minor	22,500	2024	39,278	Airport
00001007	2008	Ford	Explorerer XLT 4x4	2008	21,286	15	Minor	31,000	2024	37,401	Airport
00008747	2014	Scag	Cheetah 72" Mower	2014	12,000	10	Minor	17,000	2024	763	Airport

Total Fund Replacement Cost \$ 70,500

Landfill Minor and Major Replacement (FY 23-24)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00010000	2017	Scag	61" Tiger Cat Mower	2017	7,908	7	Minor	10,000	2024	251	Landfill
00000920	2000	Rainbow	PN9000 Pump	2005	12,500	10	Minor	17,000	2024	N/A	Landfill

Total Fund Replacement Cost \$ 27,000

FY 24-25 Rolling Stock

General Fund Minor and Major Replacement (FY 24-25)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00001090	2010	Bobcat	Root Grapple	2010	2,460	15	Minor	4,000	2025	N/A	Facilities
00008260	2015	Ford	Transit Van	2015	18,712	10	Minor	24,500	2025	39,409	Facilities
00008696	2014	Ford	F-250 3/4 Ton 4x2 Pickup	2014	25,353	10	Minor	33,000	2025	46,938	Facilities
00009654	2017	Ford	F-250 4x2 Utility	2016	27,374	10	Minor	35,500	2025	55,009	Facilities
00009108	2015	Yamaha	Wave Runner	2015	12,297	10	Minor	16,000	2025	67	Fire Rescue
00009109	2015	Yamaha	Wave Runner	2015	12,297	10	Minor	16,000	2025	51	Fire Rescue
00009158	2015	Honda	ATV	2015	9,217	10	Minor	14,000	2025	260	Fire Rescue
00009159	2015	Honda	ATV	2015	9,217	10	Minor	14,000	2025	400	Fire Rescue
00009175	2015	Triple Crown	7X16 Utility Trailer	2015	1,541	10	Minor	6,000	2025	N/A	Fire Rescue
00009255	2015	Ford	F-150 1/2 Ton 4x4 Pickup	2015	26,858	10	Minor	35,000	2025	30,108	Fire Rescue
00008518	2013	Pierce	Impel Pumper - Engine 16 Halifax	2013	427,249	20	Major	680,000	2025	105,548	Fire Rescue
00009682	2017	Ford	Rescue 62 - Bunnell	2018	211,181	6	Major	300,000	2025	50,121	Fire Rescue
00010094	2018	Ford	Rescue 22 - Palm Coast	2018	238,094	6	Major	300,000	2025	50,060	Fire Rescue
00008259	2014	Ford	Fusion 4-door Sedan	2013	22,456	12	Minor	31,000	2025	53,454	Human Resources
00008694	2014	Ford	F-350 4x4 Utility	2014	29,304	10	Minor	39,000	2025	59,211	Parks & Recreation
00009005	2015	Bushog	Mower 3815	2015	14,988	10	Minor	20,000	2025	N/A	Parks & Recreation
00009101	2015	Scag	48" Mower	2015	6,889	10	Minor	9,500	2025	1,268	Parks & Recreation
00009333	2015	Propass	Topdresser Propass 200	2015	12,813	10	Minor	19,000	2025	98	Parks & Recreation
00009334	2016	Toro	Workman ATV	2016	11,223	10	Minor	14,500	2025	785	Parks & Recreation
00009343	2016	Ford	F-250 3/4 Ton Utility Pickup	2016	26,530	10	Minor	35,000	2025	53,547	Parks & Recreation
00FCT-52	2006	Ford	Taurus	2006	12,184	19	Minor	25,000	2025	68,548	Transportation
00FCT-97	2012	Ford	Goshen 28ft Bus	2012	84,949	8	Major	103,000	2025	130,252	Transportation
0FCT-106	2015	Ford	E-450 FTS	2015	72,805	8	Major	103,000	2025	135,366	Transportation
0FCT-108	2015	Ford	E-450 FTS	2015	79,365	10	Major	103,000	2025	116,088	Transportation
0FCT-111	2016	Ford	E-450 FTS	2016	80,689	9	Major	103,000	2025	122,821	Transportation

Total Fund Replacement Cost 2,083,000

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FY 24-25 Rolling Stock - Continued

Code Enforcement Minor and Major Replacement (FY 24-25)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00010092	2018	Ford	F-150 4x4	2018	24,803	7	Minor	32,500	2025	43,212	Code Enforcement

Total Fund Replacement Cost 32,500

Road & Bridge Minor and Major Replacement (FY 24-25)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00000665	2001	Milco	Wacker Roller	2001	19,544	24	Minor	35,000	2025	729	Public Works
00008716	2014	Ford	F-250 4x4 Truck	2014	26,516	10	Minor	35,000	2025	61,909	Public Works
00009176	2015	Honda	Pioneer ATV	2015	11,489	10	Minor	16,000	2025	9,905	Public Works
00000763	2000	Caterpillar	Dozer	2000	192,000	25	Major	384,000	2025	3,571	Public Works
00000820	2005	Sterling	Flatbed Dump	2005	44,183	20	Major	80,000	2025	34,475	Public Works
00000864	2005	Caterpillar	Road Reclaimer	2005	200,000	20	Major	320,000	2025	1,010	Public Works
00000889	2006	Caterpillar	430 Backhoe	2005	125,000	20	Major	225,000	2025	2,780	Public Works
00000919	2006	Sterling	Tractor	2005	76,877	20	Major	138,000	2025	22,635	Public Works

Total Fund Replacement Cost 1,233,000

FY 25-26 Rolling Stock

General Fund Minor and Major Replacement (FY 25-26)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00010028	2018	Anderson	Mobile Pressure Washer	2018	1,973	8	Minor	2,500	2026	N/A	Facilities
00009341	2016	Ford	F-350 4x4 Utility	2016	32,115	10	Minor	42,000	2026	34,138	Facilities
00000931	2004	Ford	Attack 92 - Airport	2006	89,995	20	Major	150,000	2026	15,547	Fire Rescue
00000931	2004	Ford	Attack 92 - Airport	2006	89,995	20	Major	150,000	2026	15,547	Fire Rescue
00000713	2002	Sterling	Tanker 31 - Korona	2002	176,434	25	Major	300,000	2026	30,789	Fire Rescue
00000713	2002	Sterling	Tanker 31 - Korona	2002	176,434	25	Major	300,000	2026	30,789	Fire Rescue
00010475	2019	Ford	Rescue 92 - Airport	2019	260,000	6	Major	310,000	2026	30,295	Fire Rescue
00010475	2019	Ford	Rescue 92 - Airport	2019	260,000	6	Major	310,000	2026	30,295	Fire Rescue
00008703	2015	Pierce	Enforcer - Engine 92 Airport	2015	426,487	20	Major	585,000	2026	92,070	Fire Rescue
00008703	2015	Pierce	Enforcer - Engine 92 Airport	2015	426,487	20	Major	585,000	2026	92,070	Fire Rescue
00009707	2017	Ford	F-150 1/2 Ton 4x4 Pickup	2017	22,897	10	Minor	30,000	2026	36,007	General Services
00009336	2016	American	200 Gal 2-wheel Sprayer	2016	4,667	10	Minor	6,500	2026	95	Parks & Recreation
00009651	2016	Toro	Blower Pro Force 44552	2016	6,940	10	Minor	9,000	2026	587	Parks & Recreation
00009652	2016	Toro	Field Groomer Sand Pro 3040	2016	13,561	10	Minor	18,000	2026	200	Parks & Recreation
00009702	2017	Ford	F-150 1/2 Ton 4x4 Pickup	2017	22,500	10	Minor	30,000	2026	48,500	Parks & Recreation
00008996	2015	Ford	F-250 3/4 Ton 4x4 Pickup	2015	23,649	10	Minor	35,000	2026	46,075	Parks & Recreation
00009442	2016	Toro	Groundsmaster 3505-D	2016	27,598	10	Minor	36,000	2026	394	Parks & Recreation
OFCT-113	2016	Ford	E-450 FTS	2016	80,689	9	Major	106,000	2026	111,521	Transportation
OFCT-115	2017	Ford	E-450 FTS	2017	82,000	9	Major	106,000	2026	84,905	Transportation
OFCT-116	2017	Ford	E-450 FTS	2017	82,000	9	Major	106,000	2026	66,662	Transportation
OFCT-117	2017	Ford	E-450 FTS	2017	82,000	9	Major	106,000	2026	84,183	Transportation
OFCT-118	2017	Ford	E-450 FTS	2017	82,000	9	Major	106,000	2026	89,409	Transportation

Total Fund Replacement Cost \$ 3,429,000

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FY 25-26 Rolling Stock - Continued

Road & Bridge Minor and Major Replacement (FY 25-26)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00008169	2011	Triple Crown	6x12 Trailer	2011	1,289	15	Minor	2,000	2026	N/A	Public Works
00009719	2018	Scag	52" Mower	2018	7,524	8	Minor	10,000	2026	N/A	Public Works
00009720	2018	Scag	52" Mower	2018	7,524	8	Minor	10,000	2026	N/A	Public Works
00009490	2016	Bushog	Mower 3815	2016	15,230	10	Minor	20,000	2026	N/A	Public Works
00009483	2016	Ford	F-350 Dump Truck	2016	37,101	10	Major	52,000	2026	25,700	Public Works
0000946	2005	Caterpillar	287B Multi-Terrain Loader	2005	51,859	21	Major	85,000	2026	2,425	Public Works
00009487	2015	Caterpillar	120M Motograder	2016	129,984	10	Major	182,000	2026	4,495	Public Works
0000923	2005	Caterpillar	950G Open Cab Loader	2005	196,733	21	Major	360,000	2026	3,129	Public Works
00000735	2001	Caterpillar	BL Excavator	2001	199,352	25	Major	398,000	2026	8,045	Public Works

Total Fund Replacement Cost \$ 1,119,000

Landfill Minor and Major Replacement (FY 25-26)

Reference #	Year	Manufacturer Description	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Current Meter Reading	Department
00009900	2018	Bushog	10' Flex Wing Rotary Cutter	2018	13,699	8	Minor	17,000	2026	N/A	Landfill
0000925	2006	Ford	F-250 3/4 Ton 4x4	2006	27,746	20	Minor	45,000	2026	35,548	Landfill

Total Fund Replacement Cost \$ 62,000

Capital Improvement Program FY 22-26
Anticipated Maintenance & New Construction Projects (including bonded projects)

General Fund Capital Preservation Projects Fund 001								Project
Priority	Project Name/Description	Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
1	HVAC Replacement - Various Facilities	General Fund	120,000	70,000	69,700	66,000	75,000	400,700
2	Roof Replacement - Justice Center	General Fund	479,000					479,000
3	GTMNERR Vinyl Siding replacement	General Fund	23,000					23,000
4	Carver Center Painting Exterior	General Fund	20,000					20,000
5	Hidden Trails Fencing	General Fund	13,000					13,000
6	Roof Replacement - Wadsworth Park Pavilion #1	General Fund		8,600				8,600
7	Roof Replacement - Fire Station #41	General Fund		36,400				36,400
8	Roof Replacement - Palm Coast Library	General Fund			311,750			311,750
9	Roof Replacement - Bing's Landing Dig Site Pavilion	General Fund				48,100		48,100
10	Roof Replacement - Various Facilities	General Fund		55,000		251,900	100,000	406,900
11	GSB Carpet Flooring 3rd Floor	General Fund		135,000				135,000
12	Justice Center Flooring 4th Floor	General Fund		120,000				120,000
13	Recreation Area Sand Blasting/Painting	General Fund		75,000				75,000
14	Palm Coast Library Driveway and Parking	General Fund		435,000				435,000
15	Carver Center Painting Interior	General Fund			20,000			20,000
16	GSB Carpet Flooring 2nd Floor	General Fund			120,000			120,000
17	Justice Center Flooring 3rd Floor	General Fund			95,000			95,000
18	Recreation Area Painting	General Fund			33,300			33,300
19	FCSO Inmate Facility Painting	General Fund			30,000			30,000
20	Hidden Trails Park - Shade Structure	General Fund			15,000			15,000
21	Princess Place - Pool Preservation	General Fund			200,000			200,000
22	Princess Place - Legacy Island bridge/walkway	General Fund			15,000			15,000
23	Hawcreek Community Center Flooring	General Fund			17,000			17,000
24	Social Services David Siegel Center Int/Ext Painting	General Fund				14,000		14,000
25	GSB Carpet Flooring 1st Floor	General Fund					195,000	195,000
26	Justice Center Flooring 2nd Floor	General Fund					160,000	160,000
27	Justice Center Flooring 1st Floor	General Fund					110,000	110,000
28	Gvmnt Complex Re-Stripe Roadway & Parking Lots	General Fund					40,000	40,000
	Subtotal		\$ 655,000	\$ 935,000	\$ 926,750	\$ 380,000	\$ 680,000	\$ 3,576,750

Capital Improvement Program FY 22-26
Anticipated Maintenance & New Construction Projects (including bonded projects)

General Fund New Construction Projects Fund 001								Project Total
Priority	Project Name/Description	Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
1	Library & Public Health Mitigation/Prevention Center	General Fund/Passport	6,000,000					6,000,000
2	Westside Fire Station #51 with FSCO Substation	General Fund	4,100,000	400,000				4,500,000
3	Hammock Comm. Center - Pickleball Courts	G.F. (split funded)	175,000					175,000
4	Wadsworth Re-Align Electrical Service	General Fund	25,000					25,000
5	FCSO Purchasing/Storage Building	G.F. (split funded)		600,000				600,000
	Subtotal		\$ 10,300,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 11,300,000

General Fund Technology Projects Fund 001								Project Total
Priority	Project Name/Description	Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
1	Board Chambers Overhaul	General Fund	50,000					50,000
2	EOC UPS Replacement	General Fund	50,000					50,000
3	Jail - Replace Management and Camera System	General Fund	250,000	250,000				500,000
4	Library - Replace Book Security/Theft System	General Fund		25,000				25,000
5	Library - Replace Self-Check Kiosk	General Fund		5,000				5,000
6	County-wide - Camera and Access Control Upgrades	General Fund		35,000	35,000	35,000	35,000	140,000
7	County-wide - Replace Servers, Storage, and O/S	General Fund				250,000		250,000
8	County-wide - Replace Backup System	General Fund					125,000	125,000
9	Library - Migrate to new ILS	General Fund					85,000	85,000
10	EOC Ops Overhaul	General Fund					75,000	75,000
	Subtotal		\$ 350,000	\$ 315,000	\$ 35,000	\$ 285,000	\$ 320,000	\$ 1,305,000

Capital Improvement Program FY 22-26
Anticipated Maintenance & New Construction Projects (including bonded projects)

County Fuel Tax Transportation Projects Fund 112								Project Total
Priority	Project Name/Description	Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
1	Armand Beach Drive Roadway Improvements Design	FDOT/Gas Tax	115,000					115,000
2	Seascape Drive Design	FDOT/Gas Tax	72,500					72,500
3	East Daytona North Roadway Improv. PH II Design	FDOT/Gas Tax	180,000					180,000
Subtotal			\$ 367,500	\$ -	\$ -	\$ -	\$ -	\$ 367,500

Other Funding								Project Total
Priority	Project Name/Description	Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
1	Graham Swamp -Construct Restroom & Improve Parking	Rental Revenue	120,000					120,000
2	Herschel King Boat Ramp Improvements	Vessel Registration	80,000					80,000
Subtotal			\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Impact Fee Projects								Project Total
Priority	Project Name/Description	Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
1	Hammock CC - Pickleball Court Lighting	Impact Fees	20,000					20,000
2	Wadsworth Park - Racquetball Court Lighting	Impact Fees	10,000					10,000
3	Hammock Comm. Center - Pickleball Courts	Impact Fees (split fund)	125,000					125,000
Subtotal			\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ 155,000

State Court Technology Projects Fund 194								Project Total
Priority	Project Name/Description	Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
1	JC Leibert Unit	Court Innov.-Tech	80,000					80,000
2	JC UPS Replacement	Court Innov.-Tech	38,000					38,000
3	Justice Center - Upgrade Switches	Court Innov.-Tech		30,000				30,000
Subtotal			\$ 118,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 148,000

**Capital Improvement Program FY 22-26
Unfunded Projects**

General Fund New Construction Projects Fund 001						
Priority	Location	Facility	Project Name	Description	Budget Estimate	Funding Source
1	Southern Library	SOE	Expansion	SOE Early Voting Expansion	TBD	General Fund
2	Fire Station #62/Administration	Fire Station	Land & Construction	Construct New Station @ US1/Bunnell	9,000,000	General Fund
3	Red Roof Inn	Fuel Depot	Refurbish Facilities	Installation of above ground fuel storage and dispensary	250,000	General Fund
4	Government Complex	EOC	Roof Hardening	EOC Roof Hardening	750,000	CDBG-MIT (CFHP)
5	Government Complex	EOC	Expansion	EOC Expansion	1,875,000	CDBG-MIT (GI)
6	Fire Station #71	Fire Station	Construction	Construct New Station @ CR305/SR110	4,500,000	General Fund
7	Flagler Cnty Recreation Area	Multi-Purpose Building	Construction	Construct new 80x200 (16K sq. ft.) multi-purpose building	500,000	General Fund
8	Palm Coast Library	Library	Construction	PalM Coast Library Addition	4,015,000	Grant/Donation/GF/½ Cent
9	Fire Station #92	Fire Station	Construction	New Station @ US 1 South	4,500,000	General Fund
10	TBD	Fire Training Center	Construction	New Training Center for Fire Rescue	1,000,000	General Fund
11	TBD	FCSO Training/Gun Range	Construction	New Training/Gun Range for FCSO	2,000,000	General Fund
12	Hammock	FCSO Substation	Construction	FCSO Hammock Substation	1,230,000	General Fund
13	Government Complex	Sheriffs Ops Center	Expansion	Sheriffs Ops Center Expansion	TBD	General Fund
14	TBD	HHS	Expansion	Expansion of HHS	TBD	TBD
15	TBD	Public Transportation	Expansion	Expansion of Public Transportation	TBD	TBD
				SUBTOTAL	\$ 29,620,000	

**Capital Improvement Program FY 22-26
Unfunded Projects**

General Fund Capital Preservation Projects Fund 001						
Priority	Location	Facility	Project Name	Description	Budget Estimate	Funding Source
1	Library Services	Palm Coast Branch	Roof Replacement	Replace Roof	300,000	General Fund
2	Government Complex	GSB	Gutters	Replace Gutters & Downspouts	100,000	General Fund
3	Princess Place	Caretakers Quarters	Restoration	Complete restoration of old caretakers quarters	125,000	General Fund
4	Ag Extension Office	Facility	Painting	Exterior	21,000	General Fund
5	FCSO	Jail Administration	Painting	Exterior	18,000	General Fund
6	Fire Station #41 - Hammock	Fire Station	Painting	Interior & Exterior	20,000	General Fund
7	Fire Station #92 - Airport	Fire Station	Painting	Interior & Exterior	17,000	General Fund
8	Government Complex	EOC	Painting	Exterior	43,750	General Fund
9	Government Complex	GSB	Painting	Exterior	160,000	General Fund
10	Hammock	Community Center	Painting	Interior & Exterior	11,200	General Fund
11	Hawcreek Community Center	Community Center	Painting	Interior & Exterior	10,000	General Fund
12	Health Department	Main Office	Painting	Exterior	22,000	General Fund
13	Library Services	Palm Coast Branch	Painting	Exterior	40,000	General Fund
14	Hidden Trails Park	Playground	Playground Replacement	Replace worn-out equipment	35,000	General Fund
15	Hidden Trails Park	Community Center	Court Resurfacing	Basketball Court	14,000	General Fund
16	Hawcreek Community Center	Community Center	Court Resurfacing	Basketball Court	16,000	General Fund
17	Wadsworth Park	Basketball Courts	Court Resurfacing	Basketball Courts	23,000	General Fund
18	Wadsworth Park	Basketball Courts	Lighting Replacement	Court Lighting	65,000	General Fund
19	FCSO	Jail Administration	Painting	Interior	18,000	General Fund
20	Government Complex	EOC	Painting	Interior	43,750	General Fund
21	Government Complex	GSB	Painting	Interior	210,000	General Fund
22	Government Complex	Justice Center	Painting	Interior	260,000	General Fund/Fund 108
23	Health Department	Main Office	Painting	Interior	22,000	General Fund
24	Library Services	Palm Coast Branch	Painting	Interior	40,000	General Fund
25	Government Complex	Energy Plant	Painting	Epoxy Floors	20,000	General Fund
26	Government Complex	EOC	Flooring Replacement	Carpet Flooring	75,000	General Fund

(continued on next page)

**Capital Improvement Program FY 22-26
Unfunded Projects**

General Fund Capital Preservation Projects Fund 001 (continued)						
Priority	Location	Facility	Project Name	Description	Budget Estimate	Funding Source
27	Recreation Area	Baseball Concession	Painting	Epoxy Floors	13,000	General Fund
28	Recreation Area	Arena Restrm/Concession	Painting	Epoxy Floors	15,000	General Fund
29	Fire Station #41 - Hammock	Fire Station	Painting	Epoxy Floors	23,000	General Fund
30	Recreation Area	Arena	Gutters	Install Gutters	13,000	General Fund
31	Fire Station #51 - Espanola	Fire Station	Painting	Epoxy Bay Floors	10,000	General Fund
32	Fire Station #81 - Rima Ridge	Fire Station	Kitchen Upgrade	Upgrade existing kitchen	10,000	General Fund
33	Fire Station #92 - Airport	Fire Station	Painting	Epoxy Bay Floors	11,000	General Fund
34	Government Complex	Fleet South Parking Area	Drainage	Drainage improvements	16,000	General Fund
35	Fire Flight Headquarters	Fire Station	Office Renovation	Renovate Hangar Offices	300,000	General Fund
					SUBTOTAL	\$ 2,140,700

County Fuel Tax Transportation Projects Fund 112				
Priority	Project Name/Description	Description	Budget Estimate	Funding Source
1	CR90 Paving		905,000	FDOT / Gas Tax
2	Seascape Drive Repaving & Reconstruction (Central Ave to end of road)		435,000	FDOT / Gas Tax
3	Old Haw Creek Rd from CR304 to SR100		4,360,000	FDOT / Gas Tax
4	Hargrove Road from Otis Stone Hunter to US1		3,550,000	FDOT / Gas Tax
5	CR205 - Phase II (SR100 to private dirt road)		2,115,000	FDOT / Gas Tax
6	CR304 Resurfacing Phase I (CR305 to SR11)		3,005,400	FDOT / Gas Tax
7	Jungle Hut Road Resurfacing		135,000	FDOT / Gas Tax
8	Westmayer Place (end of road to SR A1A)		65,000	FDOT / Gas Tax
			SUBTOTAL	\$ 14,570,400

Tourist Development Projects				
Priority	Project Name/Description	Description	Budget Estimate	Funding Source
1	Dune - Hurricane Dorian - Flagler County Beach Dune Repair		2,653,165	FEMA/FDEM/Local Match
			SUBTOTAL	\$ 2,653,165

**Capital Improvement Program FY 22-26
Unfunded Projects**

Daytona North Service District				
Priority	Project Name/Description	Description	Budget Estimate	Funding Source
1	East Daytona North Roadway Improvements (Multi-Phase Project)		295,000	FDOT / Daytona North
2	Forest Park St and CR35 Paving (CR302 to SR100)		457,750	FDOT / Daytona North
3	Walnut Avenue from Water Oak to Forest Park Widening		265,000	FDOT / Daytona North
		SUBTOTAL	\$ 1,017,750	

Flagler Executive Airport Fund 401				
Priority	Project Name/Description	Description	Budget Estimate	Funding Source
1	Constructions of T-Hangars		2,740,000	FDOT/Local
2	Design - Rehab of Taxiway A	Started in FY21	182,500	FAA/FDOT/Local
3	Constructions of GA Terminal		7,000,000	FAA / FDOT / Local
4	Construction of Taxiway A		2,000,000	FAA/FDOT/Local
5	Construction of Apron Expansion		2,500,000	FAA / FDOT / Local
6	Construction of Terminal Area Landside Improvements		1,500,000	FDOT / Local
7	Relocate Fuel Farm		1,000,000	FDOT / Local
8	Rehabilitate Seaplane Base		650,000	FDOT / Local
9	Environmental Assessment for Parallel Runway 11R/29L		350,000	FAA / FDOT / Local
10	Design Parallel Runway 11R/29L		800,000	FAA / FDOT / Local
11	Construction of Parallel Runway 11R/29L		16,000,000	FAA / FDOT / Local
12	Airport Master Plan Update		1,000,000	FAA / FDOT / Local
		SUBTOTAL	\$ 35,722,500	

TOTAL	\$ 85,724,515
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Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	General Services HVAC Replacement	FY Adopted:	2022
Project #:	630125	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	These are all HVAC projects that should be done periodically for the preservation of the facility. Included is Unit #1 at the Emergency Ops Center: a 6.5 ton R22 with a 6.5 ton 410 unit replacement; Unit #1a at the EOC: a 3 ton R22 with a 3 ton 410 unit; General Services Building #5: Unit #1 replacement, 12 ton R22 with a 12 ton 410 unit; Building #5: Unit #2 replacement, a 3.5 ton R22 with a 3.5 ton 410 unit; Building #5: Unit #3 replacement, a 5 ton R22 with a 5 ton 410 unit; Building #5: Unit #4 replacement, a 3 ton R22 with a 3 ton 410 unit; Bunnell Branch Library: Unit #1 replacement, a 7.5 ton R22 with a 7.5 ton 410 unit; Fire Station #92: Unit #1 replacement, a 5 ton R22 with a 5 ton 410 unit; Inmate Facility Unit #1 replacement, 5 ton 410 unit; Unit #3, 5 ton 410 unit; Unit #4 7.5, ton 410 unit; Unit #5, 4 ton 410 unit. Energy plant chiller pump replacement.		
Operating Impact:	These are all HVAC projects that should be replaced periodically for the preservation of each facility. The expectation is that each replacement due to age, will be more efficient and less costly to operate.		
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future.		

FY 21-22 Funding	
General Fund	120,000
Total Revenues	\$ 120,000
EOC: 2 Units	11,400
Building 5: 4 Units	28,200
Bunnell Library: 1 Unit	9,000
Station 92: 1 Unit	6,000
Inmate Facility: 5 Units	40,400
Energy Plant chill pump	25,000
Total Expenditures	\$ 120,000



Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	General Services Roofing Replacement	FY Adopted:	2022
Project #:	610571	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	This is for a roofing project which should be done periodically for the preservation of the facility. Included is 19,691sqft of modified bitumen roof replacement at the Justice Center.		
Operating Impact:	This is a roofing project that should be done routinely for the preservation of the facility.		
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future.		

FY 21-22 Funding

General Fund	479,000	
Total Revenues	\$ 479,000	
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Justice Center	479,000	
Total Expenditures	\$ 479,000	
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Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	GTMNERR Vinyl Siding Replacement	FY Adopted:	2022
Project #:	63112	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	GTMNERR: 9741 Town of Marineland; Replace existing 3700 sq. ft. of damaged wood siding with new vinyl siding.		

Operating Impact: This project is designed to extend the life of the building and to support Flagler County's strategic plans of preserving public facilities.

Strategic Plan: Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future.

FY 21-22 Funding

General Fund		23,000	
Total Revenues	\$	23,000	
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GTMNERR Vinyl Siding		23,000	
Total Expenditures	\$	23,000	
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Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	Carver Gym Exterior Painting	FY Adopted:	2022
Project #:	180456	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	Carver Gym: 201 Drain Street, Bunnell, FL 32110. Repaint exterior of existing building.		

Operating Impact: This project is designed to extend the life of the building and to support Flagler County's strategic plans of preserving public facilities.

Strategic Plan: Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future.

FY 21-22 Funding

General Fund	20,000	
Total Revenues	\$ 20,000	
Carver Gym	20,000	
Total Expenditures	\$ 20,000	



Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	Hidden Trails Fencing Replacement	FY Adopted:	2022
Project #:	240091	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	Hidden Trails Community Park: 6108 Mahogany Boulevard, Bunnell, FL 32110. Replace 700 linear feet of chain link fencing.		

Operating Impact: This project is designed to extend the life of community spaces and surrounding support structures as well as support Flagler County's strategic plans of preserving public facilities.

Strategic Plan: Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future.

FY 21-22 Funding	
General Fund	13,000
Total Revenues	\$ 13,000
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Hidden Trails Fencing	13,000
Total Expenditures	\$ 13,000



Capital Improvement Plan - FY 21-22 Project Sheet

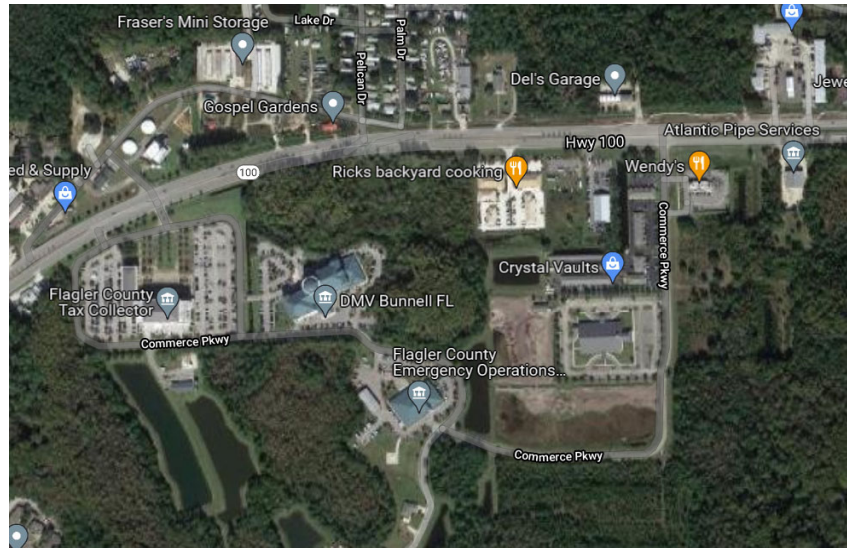
Project Name:	Southern Library Design & Construction	FY Adopted:	2022
Project #:	612558	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	New Southern Library Design & Construction		

Operating Impact: This project is designed to support Flagler County's strategic plans of preserving public facilities.

Strategic Plan: Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future.

FY 21-22 Funding

General Fund	6,000,000
Total Revenues	\$ 6,000,000
Library Design	400,000
Library Construction	5,600,000
Total Expenditures	\$ 6,000,000



Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	Westside Fire Station	FY Adopted:	2022
Project #:	996558	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	New construction of westside fire station to include FCSO substation		

Operating Impact: This project is designed to improve the safety of west Flalger County

Strategic Plan: Goal J.1. - Ensure that departments responsible for Public Safety for our community provide a high level of public protection and quality response during emergency situations.

FY 21-22 Funding

General Fund	4,100,000
Total Revenues	\$ 4,100,000
Firehouse Construction	4,100,000
Total Expenditures	\$ 4,100,000



Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	Hammock Community Center Pickleball Courts	FY Adopted:	2022
Project #:	206737	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	New construction of pickleball courts at Hammock Community Center.		

Operating Impact: This project is designed to improve recreation opportunities in the Hammock community of Flagler County.

Strategic Plan: Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future.

FY 21-22 Funding

General Fund	175,000
Impact Fees	125,000
Total Revenues	<u>\$ 300,000</u>
Pickleball Courts	300,000
Total Expenditures	<u>\$ 300,000</u>



Capital Improvement Plan - FY 21-22 Project Sheet

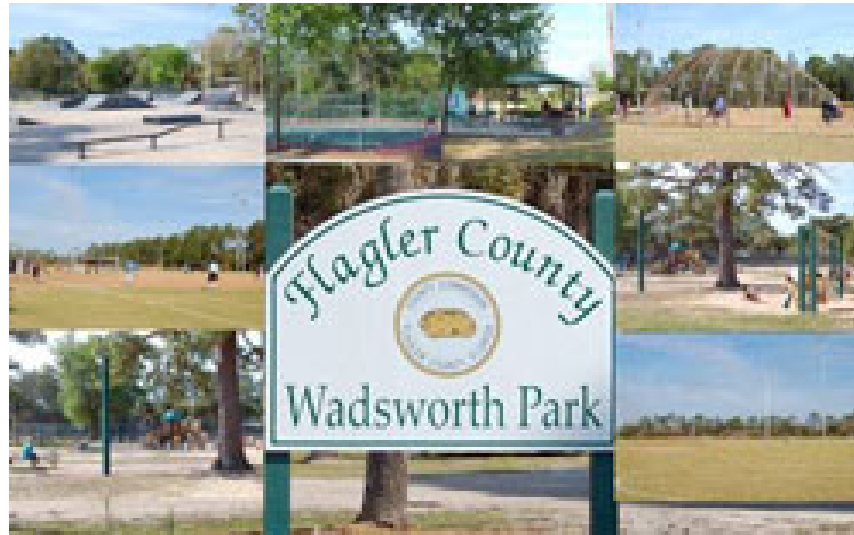
Project Name:	Wadsworth Park Electrical	FY Adopted:	2022
Project #:	360569	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	Wadsworth Park: 2200 Moody Boulevard, Flagler Beach, FL 32136. Move 800 amp electrical service out of the playing field.		

Operating Impact: This project is designed to extend the life of community spaces and surrounding support structures as well as support Flagler County's strategic plans of preserving public facilities.

Strategic Plan: Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future.

FY 21-22 Funding

General Fund	25,000	
Total Revenues	\$ 25,000	
Wadsworth Electrical	25,000	
Total Expenditures	\$ 25,000	



Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	Board Chambers Overhaul	FY Adopted:	2022
Project #:	N/A	Completion Date:	9/30/2022
Department:	Innovation Technology		
Project Manager:	Jarrod Shupe		
Description:	Upgrade some of the chambers audio visual equipment, and programming for such. FY22 is expected to be camera replacements.		

Operating Impact: Very little impact to operating costs and will enhance services provided.

Strategic Plan: Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future.

FY 21-22 Funding

General Fund	50,000
Total Revenues	\$ 50,000
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Board Chambers Overhaul	50,000
Total Expenditures	\$ 50,000



Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	EOC UPS Replacement	FY Adopted:	2022
Project #:	925736	Completion Date:	9/30/2022
Department:	Innovation Technology		
Project Manager:	Jarrod Shupe		
Description:	Replace existing 15+ year old UPS with new modern unit. Install maintenance bypass switch.		

Operating Impact: Complete shutdown of EOC power during cutover. Expected to be less than 1/2 of a day. Will provide upgrade to system.

Strategic Plan: Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future.

FY 21-22 Funding

General Fund	50,000	
Total Revenues	\$ 50,000	
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EOC UPS Replacement	50,000	
Total Expenditures	\$ 50,000	
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Capital Improvement Plan - FY 21-22 Project Sheet

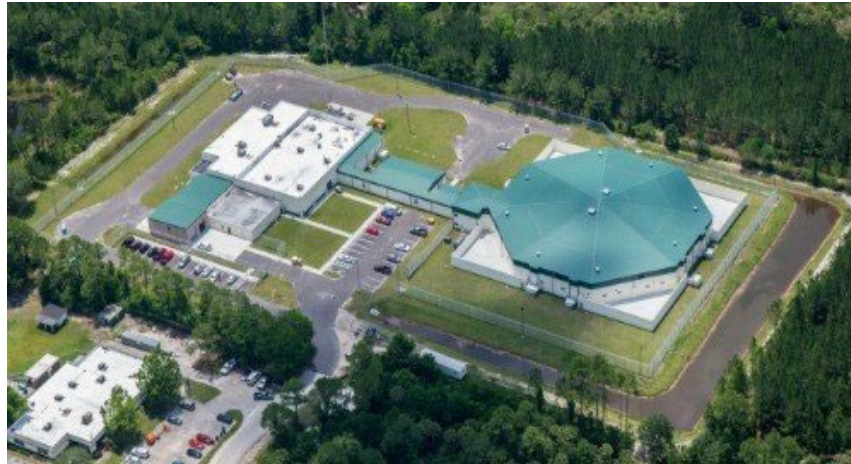
Project Name:	Jail Camera and Access Control System Upgrade	FY Adopted:	2022
Project #:	645476	Completion Date:	9/30/2023
Department:	Innovation Technology		
Project Manager:	Jarrod Shupe		
Description:	Augment camera system as needed and update the touchscreen interface		

Operating Impact: Rolling outages as work is performed.

Strategic Plan: Goal J.1. – Ensure that departments responsible for Public Safety for our community provide a high level of public protection and quality response during emergency situations.

FY 21-22 Funding

General Fund	250,000	
Total Revenues	\$ 250,000	
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Jail Camera Upgrade	250,000	
Total Expenditures	\$ 250,000	
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Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	Armand Beach Drive Roadway Improvements (and other Various Roadways) - Design	FY Adopted:	2022
Project #:	405558	Completion Date:	1/31/2023
Department:	Engineering		
Project Manager:	Faith Alkhatib		
Description:	Flagler County received funding from the Florida Department of Transportation (FDOT) Work Program to begin the design of Armand Beach Subdivision Resurfacing Improvements. This project consists of pavement repair, milling, resurfacing and associated roadway improvements of approximately 2.05 miles of roadways in the Armand Beach Subdivision located in the northeast quadrant. Roadways include Solee Road, Armand Beach Drive, Mahoe Drive North, Mahoe Drive South, Cottonwood Trail, Susan Place, Rosemary Place, Laurel Drive, Laurel Lane, and Willow Drive.		
Operating Impact:	No operating impact anticipated at this time.		
Strategic Plan:	Goal G.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future. Goal H.1.5 Develop an plan for the County Road Resurfacing/ Maintenance Program to include bridges, walks and stormwater facilities that lie within the public right-of-way.		

FY 21-22 Funding

FDOT Grant	100,000
Constitutional Gas Tax	15,000
Total Revenues	\$ 115,000
Design & Permitting	100,000
Engineering Staff Time	15,000
Total Expenditures	\$ 115,000



Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	Seascape Drive Repaving Reconstruction - Design	FY Adopted:	2022
Project #:	406558	Completion Date:	12/31/2022
Department:	Engineering		
Project Manager:	Faith Alkhatib		

Description: Flagler County received funding from the Florida Department of Transportation (FDOT) Work Program to begin the design of rehabilitation and resurfacing of Seascape Drive from Central Avenue to the end of the roadway, approximately 0.23 mile. This street is located between State Road A1A (N. Ocean Shore Blvd.) and the Atlantic coastline, within the vicinity of Marineland Acres. The FDOT has funding currently allocated for the design phase of the project through the State-Funded Grant Agreement. Construction funds are planned to be available in FDOT fiscal year 2025 (after July 1, 2024).

Operating Impact: No operating impact anticipated at this time.

Strategic Plan: Goal G.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.
 Goal H.1.5 Develop an plan for the County Road Resurfacing/ Maintenance Program to include bridges, walks and stormwater facilities that lie within the public right-of-way.

FY 21-22 Funding

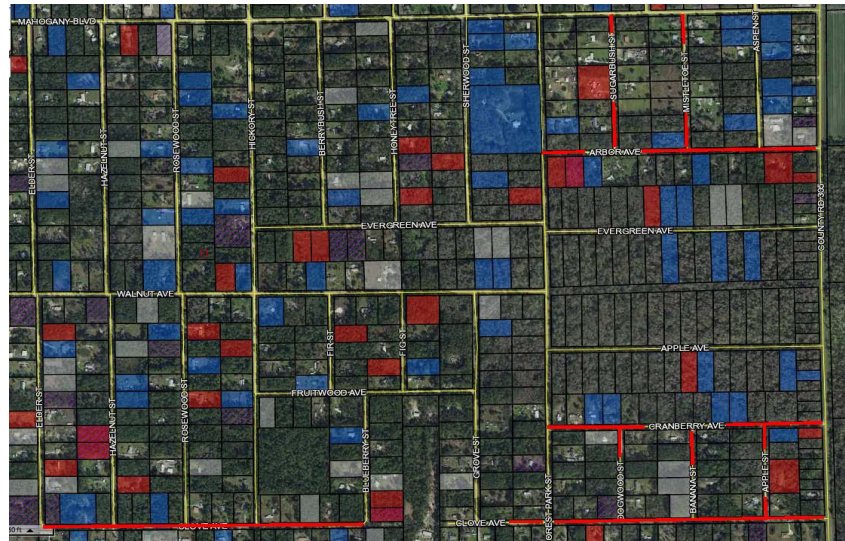
FDOT Grant	57,500	
Constitutional Gas Tax	15,000	
Total Revenues	\$ 72,500	
Design & Permitting	57,500	
Engineering Staff Time	15,000	
Total Expenditures	\$ 72,500	



Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	East Daytona North Roadway Improvements (Various Locations) Phase II - Design	FY Adopted:	2022
Project #:	407558	Completion Date:	3/31/2023
Department:	Engineering		
Project Manager:	Faith Alkhatib		
Description:	The project consists of paving of existing unpaved roadways in the area known as Daytona North in Flagler County. Proposed improvements include 10' paved travel lanes with stabilized shoulders and associated stormwater improvements. Roads included in Phase II: Sugarbush Street (from Mahogany Boulevard to Arbor Avenue), Mistletoe Street (from Mahogany Boulevard to Arbor Avenue), Arbor Avenue (from Forest Park Street to County Road 305), Dogwood Street (from Cranberry Avenue to Clove Avenue), Banana Street (from Cranberry Avenue to Clove Avenue), Apple Street (from Cranberry Avenue to Clove Avenue), Clove Avenue (from Elder Street to Blueberry Street and from Grove Street to County Road 305), and includes approximately 0.5 mi. of milling and resurfacing of existing pavement on Clove Avenue.		
Operating Impact:	No operating impact anticipated at this time.		
Strategic Plan:	Goal G.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future. Goal H.1.5 Develop an plan for the County Road Resurfacing/ Maintenance Program to include bridges, walks and stormwater facilities that lie within the public right-of-way.		

FY 21-22 Funding	
FDOT Grant	165,000
Constitutional Gas Tax	15,000
Total Revenues	\$ 180,000
Design & Permitting	165,000
Engineering Staff Time	15,000
Total Expenditures	\$ 180,000



Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	Graham Swamp Restroom & Parking Construction	FY Adopted:	2022
Project #:	202290	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	Install one ADA concrete parking space, improve overall parking, construct one new 529 sq. ft. ADA accessible, hurricane rated restroom.		

Operating Impact: This project is designed to improve recreation opportunities in Flagler County.

Strategic Plan: Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future.

FY 21-22 Funding

Rental Revenue	120,000	
Total Revenues	\$ 120,000	
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Construction	120,000	
Total Expenditures	\$ 120,000	



Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	Herschel King Park Boat Ramp Improvements	FY Adopted:	2022
Project #:	230030	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	Add ten (10) parking spots and include a split drive for egress/ingress for boat ramp improvement.		

Operating Impact: Will require momentarily closures of ramp use while work is performed. This project is designed to improve recreation opportunities in Flagler County.

Strategic Plan: Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future.

FY 21-22 Funding

Vessel Registration	80,000
Total Revenues	\$ 80,000
Construction	80,000
Total Expenditures	\$ 80,000



Capital Improvement Plan - FY 21-22 Project Sheet

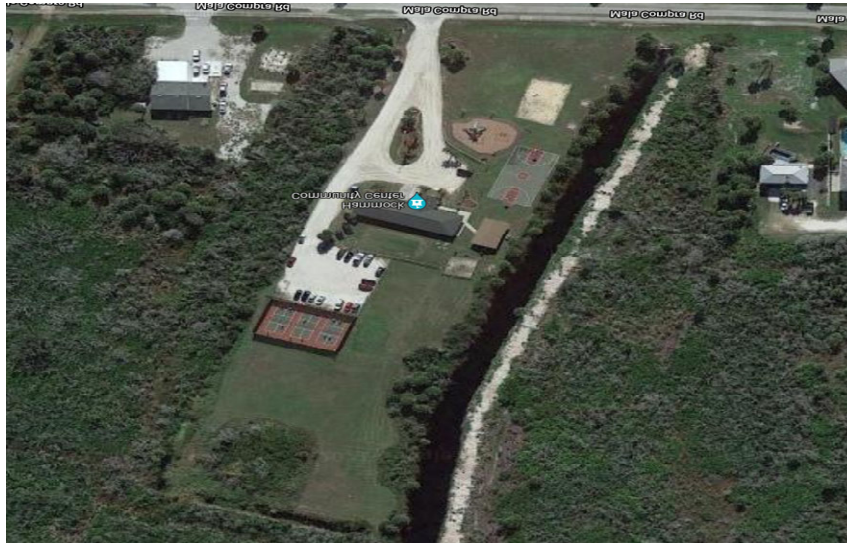
Project Name:	Hammock Community Center Pickleball Courts Lighting	FY Adopted:	2022
Project #:	TBD	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	Installation of lighting for pickleball courts at Hammock Community Center		

Operating Impact: This project is designed to improve recreation opportunities in the Hammock community of Flagler County.

Strategic Plan: Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future.

FY 21-22 Funding

Impact Fees	20,000	
Total Revenues	\$ 20,000	
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Lighting	20,000	
Total Expenditures	\$ 20,000	
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Capital Improvement Plan - FY 21-22 Project Sheet

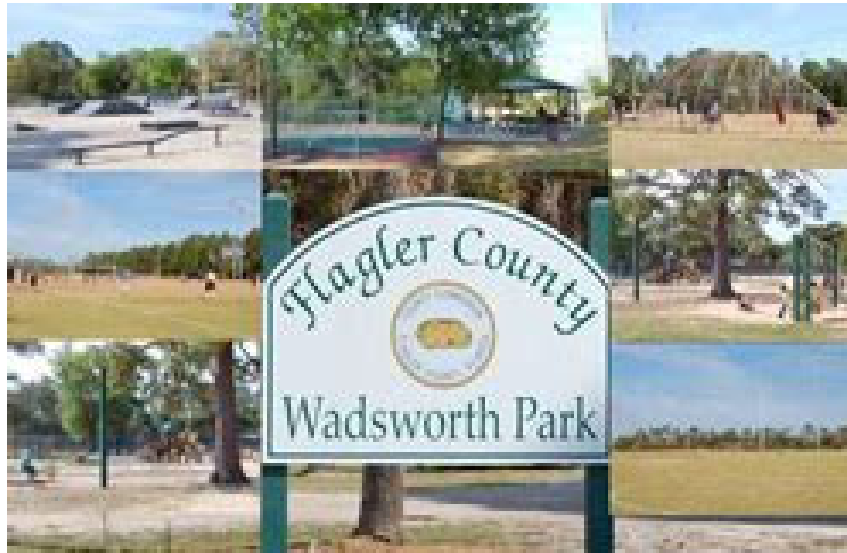
Project Name:	Wadsworth Park Racquetball Courts Lighting	FY Adopted:	2022
Project #:	360569	Completion Date:	9/30/2022
Department:	General Services		
Project Manager:	Mike Dickson		
Description:	Installation of lighting at racquetball courts in Wadsworth Park.		

Operating Impact: This project is designed to improve recreation opportunities in Flagler County.

Strategic Plan: Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future.

FY 21-22 Funding

Impact Fees	10,000		
Total Revenues	\$ 10,000		
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Lighting	10,000		
Total Expenditures	\$ 10,000		



Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	JC Server A/C Replacement	FY Adopted:	2022
Project #:	N/A	Completion Date:	9/30/2022
Department:	Innovation Technology		
Project Manager:	Jarrod Shupe		
Description:	Replace existing 15+ year old server room air conditioning with new modern unit.		

Operating Impact: Little to no impact.

Strategic Plan: Goal H.1. – Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future.

FY 21-22 Funding

Court Technology	80,000	
Total Revenues	\$ 80,000	
Leibert Unit	80,000	
Total Expenditures	\$ 80,000	



Capital Improvement Plan - FY 21-22 Project Sheet

Project Name:	JC UPS Replacement	FY Adopted:	2022
Project #:	N/A	Completion Date:	9/30/2022
Department:	Innovation Technology		
Project Manager:	Jarrod Shupe		
Description:	Replace existing 15+ year old US with new modern unit. Install maintenance bypass switch.		

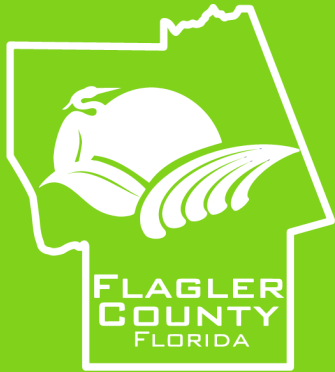
Operating Impact: Complete shutdown of JC power during cutover. Expected to be less than half of a day.

Strategic Plan: Goal H.1. – Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future.

FY 21-22 Funding

Court Technology	38,000	
Total Revenues	\$ 38,000	
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Leibert Unit	38,000	
Total Expenditures	\$ 38,000	
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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 20-21	Adopted FY 21-22	% Change	Positions FY 20-21	Positions FY 21-22
Enterprise Funds:					
Airport (Fund 401)	2,515,474	3,359,856	33.57%	7.00	8.00
Solid Waste - Landfills (Fund 402)	860,261	531,250	-38.25%	2.50	2.50
Residential Solid Waste Collection (Fund 405)	2,927,616	3,090,799	5.57%	1.75	1.75
Flagler County Utilities Beverly Beach/Eagle Lakes (Fund 404)	1,864,741	-	-100.00%	0.00	0.00
Flagler County Utilities Plantation Bay (Fund 407)	3,611,609	-	-100.00%	0.00	0.00
Total Enterprise Funds	11,779,701	6,981,905	-40.73%	11.25	12.25
Internal Service Fund:					
Health Insurance (Fund 603)	13,186,582	13,385,653	1.51%	0.70	0.70
Total Internal Service Funds	13,186,582	13,385,653	1.51%	0.70	0.70
Total Enterprise and Internal Service Funds	24,966,283	20,367,558	-18.42%	11.95	12.95

Description



The Flagler Executive Airport is a full-service, award winning corporate and general aviation airport. The county-owned, public use airport is operated and maintained by the Airport Director and staff, under the direction of the Flagler County Board of County Commissioners. The airfield consists of a 5,500-foot primary runway, a 5,000-foot crosswind runway and a 3,000-foot water runway. According to Federal Aviation Administration (FAA) operations data, Flagler Executive Airport is one of the busiest General Aviation airports in Florida approaching 190,000 takeoff and landings per year.

Flagler Executive Airport operates as an enterprise fund. All operations of the Airport, including salaries, operating expenses, repairs and capital projects are funded by internally generated revenues from sales of fuel, building and land leases and T-hangar rentals. The Airport does not receive ad valorem tax dollars.

In addition to revenues obtained from airport operations, the Airport receives grant funding for capital improvements, operational and safety related projects and economic development opportunities from the Florida Department of Transportation (FDOT) and the Federal Aviation Administration (FAA).

The Airport’s development is guided by the approved Airport Master Plan. Three major development areas remain on the Airport; Airpark Phase A – approximately 7 acres of airside area; Airpark Phase B – approximately 45 acres of airside and 57 acres of landside area; and the Airport Entrance on State Road 100 – approximately 5 acres of landside area.

Major Airport Tenants

- Florida Army National Guard
- Delta Engineering Corp.
- Four Star Aviation
- High Jackers Restaurant
- Rvan Aviation. Inc.

Major Multi-Tenant Facilities on the Airport

- Airport Corporate Center
- Triangle Air Business Park

Primary Functions

- ❖ The Airport fulfills a vital role for corporate and flight training activity as well as for recreational and sport aviation activities.
- ❖ Full and self-service fueling services are available for more than 80 based aircraft and itinerant aircraft, including services after hours
- ❖ Airfield and facility maintenance includes airfield lighting repair, foreign object debris (FOD) inspection, routine equipment maintenance, mowing and custodial duties
- ❖ Issue of Notice to Airmen (NOTAM) as necessary
- ❖ Property management of airport businesses and tenants
- ❖ Maintain an Airport Security Plan
- ❖ Coordination of economic development opportunities in accordance with the Airport Master Plan
- ❖ Enforcement of FAA and FDOT policies, applicable laws, the Airport Minimum Rules and Standards
- ❖ Administration of Federal and State grant contracts
- ❖ The monitoring of UNICOM radio traffic

Goals FY 2021-22

- Continue to improve the infrastructure of the Flagler Executive Airport to attract more business to the community
- Exceed customer expectations
- Maintain a safe, efficient and environmentally friendly airport

Strategic Objectives

- ✓ Obtain long term leases with aviation related businesses
- ✓ To maintain 100% occupancy of T-Hangar and office space
- ✓ To obtain military contract fuel program

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Total number of takeoffs/landings	#	186,842	172,997	125,000	150,000
2. Total amount of Jet A sold	gallons	112,891	130,832	110,000	110,000
3. Total amount of AVGAS sold	gallons	106,122	120,618	110,000	110,000
4. Total \$ of capital projects grant funding	\$	\$13,344,073	\$9,296,302	\$5,885,000	\$5,994,000

Major Initiatives / Highlights

- Rehabilitation of Runway 6-24 and Relocate Electrical Vault - **\$8,746,302** (Funding FAA \$6,769,818 / FDOT \$1,976,484)
- Construction of General Aviation Terminal - **\$5,700,000** (Funding FDOT \$4,560,000 / Airport Enterprise Fund \$1,140,000)
- Design the Rehabilitation of Taxiway "A" - **\$185,000** (Funding FAA \$185,000)

Airport - Summary

Enterprise Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues						
Licenses & Permits	0	0	500	500	0	
Intergovernmental Revenue	556,596	811,150	0	0	0	
Charges for Service	2,318,945	2,365,773	2,328,796	2,439,849	111,053	
Misc Revenues	69,488	59,202	55,644	51,314	(4,330)	
Special Items	20,888	0	0	0	0	
Cash Carry Forward	0	0	130,534	868,193	737,659	
Total Revenues	2,965,917	3,236,125	2,515,474	3,359,856	844,382	Overall Revenue Increase/Decrease: 33.57%
Expenses						
Personnel	544,019	591,425	536,314	590,781	54,467	
Operating	1,648,720	1,722,504	1,088,643	1,119,658	31,015	
Capital	10,510	268,145	73,600	10,000	(63,600)	
Debt Service	559,816	558,079	562,684	564,301	1,617	
Reserves	0	0	254,233	1,075,116	820,883	
Total Expenses	2,763,065	3,140,153	2,515,474	3,359,856	844,382	Overall Expense Increase/Decrease: 33.57%
Revenues vs. Expenses	202,852	95,972	0	0	0	

Airport
8.0 FTE

Airport Fund

Enterprise Fund

Fund 401:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 4100	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Revenues							
329.02-04	Business Operating Permit	0	0	500	500	0	
331.41-21	FAA CARES Act	0	69,000	0	0	0	
331.50-07	Hurricane Irma	13,818	33	0	0	0	
344.10-05	Tie Down Rent	19,350	21,495	18,840	18,840	0	
344.10-06	Sale of Aviation Fuel	436,878	451,755	425,000	478,500	53,500	
344.10-07	Sale of Oil	3,459	5,267	4,000	4,000	0	
344.10-08	Land Leases/Rentals	39,840	40,626	22,292	32,517	10,225	Land Leases Only
344.10-10	Sale of Jet Fuel	421,319	419,064	423,500	412,500	(11,000)	
344.10-11	T-Hangar Rent	215,957	218,350	217,020	217,020	0	
344.10-12	User Fees	10,500	15,588	11,990	13,000	1,010	
344.10-14	Auto/Truck Parking	33,300	46,800	46,800	46,800	0	AT&T Parking
344.10-15	Utilities Reimbursement	31,935	30,253	32,400	32,400	0	
344.10-16	Building Maintenance	3,900	3,900	3,900	3,900	0	Delta Engineering
344.10-18	Custodial Service	6,000	7,250	6,000	0	(6,000)	Delta Engineering
344.10-19	Pest Control (CAM)	300	300	660	660	0	Delta Engineering
344.10-20	Space Use Agreement Rent 6.0%	895,544	918,656	916,117	992,791	76,674	
344.10-23	Property Association Fees	5,842	5,842	5,842	5,842	0	
344.10-24	Triangle Air Bus Pk	58,820	56,693	62,161	63,210	1,049	
344.10-25	CAM Airport Corp Ctr	22,788	22,928	15,577	26,214	10,637	
344.10-26	Space Use Agreement Rent 7.0%	112,418	100,826	115,847	90,805	(25,042)	
344.10-27	Overnight Vehicle Parking	795	180	850	850	0	
361.10-00	Interest	22,207	12,514	7,500	2,000	(5,500)	
362.04-01	Cell Tower Lease	43,866	43,230	44,644	45,814	1,170	
364.33-10	Loss to Equipment/Building	0	830	0	0	0	
369.90-00	Miscellaneous	3,104	2,422	3,000	3,000	0	
369.90-01	Miscellaneous - Taxable Items	204	184	500	500	0	
369.96-02	Taxable Promo Sales	107	22	0	0	0	
393.10-02	Accident Damage to Property	20,888	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	130,534	868,193	737,659	Overall Revenue Increase/Decrease:
Total Revenues		2,423,139	2,494,008	2,515,474	3,359,856	844,382	33.57%
Expenses							
542.10-12	Regular Salaries	314,772	333,380	352,654	384,685	32,031	
542.10-14	Overtime	11,715	11,029	10,000	10,000	0	
542.10-xx	Employee Benefits	217,532	247,016	173,660	196,096	22,436	
Total Personnel Services		544,019	591,425	536,314	590,781	54,467	

Airport Fund

Enterprise Fund

Fund 401: Dept. 4100		Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Expenses (continued)							
542.31-10	Professional Services	5,096	20,640	15,000	15,000	0	Consultant Services & Investment Advisory Fees
542.34-10	Other Contracted Services	17,669	21,273	54,830	54,830	0	
542.34-20	Government Services	32,063	21,495	30,000	30,000	0	
542.40-10	Travel Expense	7,852	2,956	12,800	12,800	0	
542.41-10	Communications Recurring	6,668	7,137	7,224	7,248	24	
542.41-20	Communications Install/Repair	279	0	500	500	0	
542.42-01	Postage Expense	269	116	300	300	0	
542.43-10	Utilities Expense	88,704	90,889	89,400	89,400	0	
542.44-10	Rentals & Leases	15,933	17,601	14,047	21,247	7,200	Corporate Hangar, Truck Rental, Light Tower Rental
542.45-10	General Liability Insurance	3,203	3,523	3,700	5,000	1,300	
542.45-20	Vehicle Insurance	2,007	2,024	2,200	2,200	0	
542.45-30	Property/Casualty Insurance	64,052	64,050	65,110	75,000	9,890	Corporate Center & Triangle Air Prem.
542.46-10	Building/Equipment Repairs	53,734	57,920	52,000	64,000	12,000	Self Serve Fueling Terminal Repair
542.46-20	Vehicle Repair	5,787	3,148	5,600	5,600	0	
542.46-30	Maintenance Agreements	7,096	6,305	10,500	9,611	(889)	
542.46-40	Small Tools & Equipment	757	1,758	2,500	2,500	0	
542.47-10	Printing & Binding	177	0	200	200	0	
542.48-10	Promotional Activities	11,656	9,140	16,540	16,540	0	
542.49-10	Other Current Charges	30,532	31,528	30,000	30,000	0	Water/Sewer, Water/Wastewater Impact Fees
542.49-15	Advertising	5	287	1,000	1,000	0	
542.49-18	Bank Analysis Fees	1,248	1,233	3,000	3,000	0	
542.51-10	Office Supplies	729	564	1,000	1,000	0	
542.51-11	Office Equipment	771	1,009	2,500	16,500	14,000	
542.52-10	Gas, Oil, & Lubricants	8,131	9,201	8,300	10,000	1,700	
542.52-12	Other Operating Expenses	15,642	13,590	12,000	12,000	0	
542.52-16	Aviation Oil & Jet Fuel (Avgas)	368,399	329,748	350,000	350,000	0	Offset by Revenue
542.52-17	Jet Fuel (Jet A)	277,556	228,295	291,500	275,000	(16,500)	Offset by Revenue
542.52-20	Clothing & Wearing Apparel	0	0	1,000	1,000	0	
542.52-30	Data Processing Software	634	0	0	2,620	2,620	
542.54-10	Publications/Memberships	3,736	2,259	3,807	3,477	(330)	
542.55-03	Conference/Seminar Registration	1,196	580	2,085	2,085	0	
Total Operating Expenses		1,031,581	948,269	1,088,643	1,119,658	31,015	
542.61-10	Land	0	253,004	0	0	0	
542.62-10	Capital Outlay/Buildings	0	0	33,600	0	(33,600)	FL Army Natl Guard & Enterprise AC Replacement
542.63-10	Improvements Other Than Building	10,510	1,700	0	0	0	
542.64-10	Equipment	0	13,441	40,000	10,000	(30,000)	Enterprise HVAC
Total Capital Expenses		10,510	268,145	73,600	10,000	(63,600)	

Airport Fund

Enterprise Fund

Fund 401: Dept. 4100	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Expenses (continued)							
542.71-30	Principal	387,590	404,631	420,961	438,434	17,473	
542.72-30	Interest	172,226	153,448	141,723	125,867	(15,856)	
	Total Debt Service Expenses	559,816	558,079	562,684	564,301	1,617	
	Total Expenses	2,145,926	2,365,918	2,261,241	2,284,740	23,499	Overall Expense Increase/Decrease: 1.04%

Airport Fund - Projects & Reserves

Enterprise Fund

Fund 401: Dept. 82xx	Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes +/-	Comments
Revenues							
331.41-20	Wildlife Hazard Mgmt Plan	169,795	52,185	0	0	0	Project #050537
334.41-39	Repl PAPI's RW 11-29/6-24	0	9,200	0	0	0	Project #050296 Complete
334.41-43	Rehabilitation of Runway 6-24	89,400	549,720	0	0	0	Project #050504
334.42-06	Gen Aviat'n Terminal/Admin Bldg Design	283,583	131,012	0	0	0	Project #050630
	Total Grant Revenue	542,778	742,117	0	0	0	
Expenses							
542.31-10	Wildlife Hazard Assessment	173,260	53,250	0	0	0	Project #050536 Complete
542.63-57	General Aviation Terminal Facility	354,479	163,765	0	0	0	Project #050630
542.63-57	Rehabilitation of Runway 6-24	89,400	557,220	0	0	0	Project #050504
	Total Grant Expenses	617,139	774,235	0	0	0	
587.98-10	Reserve for Contingency	0	0	25,759	761,144	735,385	
587.98-41	Personnel Services Reserve	0	0	5,000	10,000	5,000	
587.98-50	Reserve - CAM (CCF)	0	0	223,474	303,972	80,498	
	Total Reserves	0	0	254,233	1,075,116	820,883	
	Total Fund Revenues	2,965,917	3,236,125	2,515,474	3,359,856	844,382	
	Total Fund Expenses	2,763,065	3,140,153	2,515,474	3,359,856	844,382	Overall Expense Increase/Decrease: 33.57%

Amortization Schedule

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

Fiscal Year	Date	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
					Principal	Interest	Total
2017	04/01/17	37,000	23,392	60,392			
	07/01/17	38,000	22,199	60,199	75,000	45,590	120,590
	10/01/17	38,000	21,869	59,869			
2018	01/01/18	38,000	21,539	59,539			
	04/01/18	40,000	21,210	61,210			
	07/01/18	40,000	20,863	60,863	156,000	85,481	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

(continued on next page)

Amortization Schedule

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

Fiscal Year	Date	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
					Principal	Interest	Total
2025	10/01/24	50,000	11,208	61,208			
	01/01/25	50,000	10,774	60,774			
	04/01/25	52,000	10,340	62,340			
	07/01/25	53,000	9,889	62,889	205,000	42,210	247,210
2026	10/01/25	52,000	9,429	61,429			
	01/01/26	52,000	8,978	60,978			
	04/01/26	54,000	8,527	62,527			
	07/01/26	54,000	8,058	62,058	212,000	34,993	246,993
2027	10/01/26	54,000	7,590	61,590			
	01/01/27	54,000	7,122	61,122			
	04/01/27	57,000	6,653	63,653			
	07/01/27	56,000	6,159	62,159	221,000	27,523	248,523
2028	10/01/27	56,000	5,673	61,673			
	01/01/28	56,000	5,187	61,187			
	04/01/28	59,000	4,701	63,701			
	07/01/28	60,000	4,189	64,189	231,000	19,751	250,751
2029	10/01/28	59,000	3,669	62,669			
	01/01/29	59,000	3,157	62,157			
	04/01/29	59,000	2,645	61,645			
	07/01/29	62,000	2,133	64,133	239,000	11,605	250,605
2030	10/01/29	61,000	1,596	62,596			
	01/01/30	61,000	1,066	62,066			
	04/01/30	61,932	537	62,469	183,932	3,199	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%
Account: 401-4100-542
Lender: Ameris Bank
Length: 13 years

Fiscal Year	Date	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
					Principal	Interest	Total
2017	08/01/17	0	38,680	38,680	0	38,680	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
Account: 401-4100-542
Lender: Bank of America
Length: 20 years

Fiscal Year	Principal Payment	Interest Payment	Total P&I	By Fiscal Year		
				Principal	Interest	Total
2005	22,348	4,786	27,135			
	12,137	15,184	27,320			
	12,098	15,746	27,844			
	12,062	16,125	28,187	58,645	51,842	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

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Amortization Schedule

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

Fiscal Year	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
				Principal	Interest	Total
2011	15,306	12,947	28,253			
	15,748	11,693	27,441			
	15,790	12,054	27,844			
	15,837	12,268	28,105	62,681	48,961	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
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

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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
Account: 401-4100-542
Lender: Bank of America
Length: 20 years

Fiscal Year	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
				Principal	Interest	Total
2018	21,006	6,838	27,844			
	21,387	6,529	27,916			
	21,555	6,220	27,775			
	21,730	6,048	27,778	85,677	25,636	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
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

Description

The Flagler County Solid Waste Division operates as a Household Hazardous Waste Collection Center and provides a safe disposal of hazardous waste for County residents. The Solid Waste Division provides for the long-term care and maintenance of the Construction and Demolition Facility and the Old Kings Road Landfill. The Bunnell Landfill no longer requires long-term care or monitoring. The division also performs the necessary site inspections as required by the Department of Environmental Protection’s Small Quantity Generator Program.

This division’s operating costs are partially funded through a grant from the Florida Department of Environmental Protection (FDEP). The Flagler County Solid Waste Division office also provides contract management, billing, and collection services for residential solid waste services within the unincorporated areas of Flagler County. Actual solid waste collection is performed by a contracted vendor with the billing process performed by County staff. In January 2008, billing for these services was placed on the tax roll. 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.

Primary Functions

- ❖ Provide long-term care to two closed landfills (approximately 77 acres)
- ❖ Oversee the contractual responsibilities of the engineering service provider related to FDEP long-term care responsibilities
- ❖ Oversee and maintain a household hazardous waste collection center
- ❖ Oversee Flagler County’s Small Quantity Generators Program
- ❖ Ensure compliance with all Florida Department of Environmental Protection rules and procedures for County facilities and services
- ❖ Oversee the contractual obligations of the County Solid Waste Collection provider
- ❖ Provide customer service to approximately 6,500 residential solid waste accounts participating in the County Solid Waste Collection program
- ❖ Maintain the current customer database and evaluate eligibility for exemptions of service for the County Solid Waste Collection program
- ❖ Coordinate with the Property Appraiser and Tax Collector for annual billing of the County Solid Waste Collection program
- ❖ Provide information to County residents on trash collection and recycling programs

Closed Landfill Facilities

Bunnell Landfill

Opened: 1974

Closed: 1989

Type: Class 3, Furniture, Household Garbage

Old Kings Road Solid Waste Facility

Opened: 1977

Closed: 1991

Type: Class 1, Household Garbage, Yard Waste

Construction and Demolition Debris Facility

Opened: 1991

Closed: 2006

Type: C & D Facility, Yard Waste

Goals FY 2021-22

- Provide safe recycling and disposal options for waste that may pose harm to the environment and/or public health and safety

Strategic Objectives

- ✓ Operate an effective hazardous waste collection program
- ✓ Protect the environment from hazardous material discharges
- ✓ Maximize customer service by aiding the community in proper solid waste, yard waste, and recycling efforts

Performance Measures	Unit of Measure	Actual FY 18-19	Actual FY 19-20	Expected FY 20-21	Projected FY 21-22
1. Number of Customers Served	#	6,887	6,913	7,150	7,250
2. Annual Cost/Resident	\$	\$238	\$238	\$238	\$238
3. Solid Waste Collected Curbside	Tons	6324	6638	6850	7000
4. Yard Waste Collected Curbside	Tons	1828	2010	2050	2100
5. Recycling Collected Curbside	Tons	894	905	915	935
6. Number of SQG inspections conducted	#	42	38	40	42
7. Household Hazardous Waste Collected – Liquid	Gallons	4,746	4,563	4,600	4,750
8. Household Hazardous Waste Collected – Solids	Tons	69	70	65	68

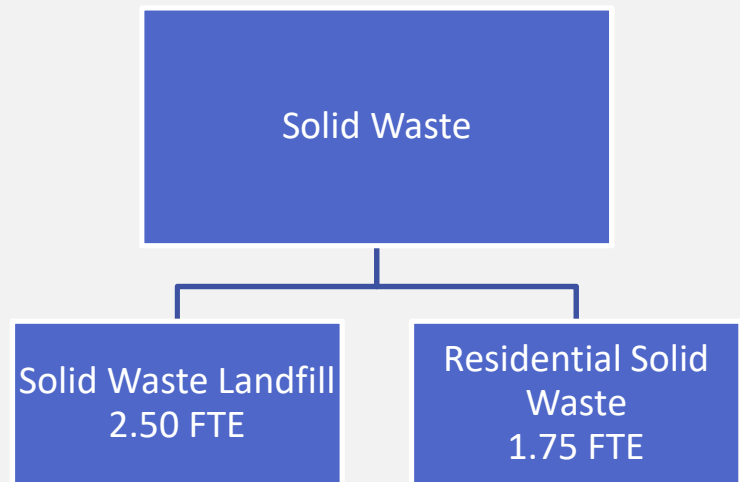
Major Initiatives / Highlights

- In addition to regular daily activities, we conduct two special amnesty days for disposal of residential household hazardous waste in the City of Flagler Beach and the City of Bunnell
- The Flagler County Sheriff's Office (FCSO) utilizes the closed landfills for K-9 and SWAT training
- The Flagler Radio Aero Modelers Club (RAM's) utilizes one of the closed landfills for recreational purposes

Solid Waste - Summary

Enterprise Fund

Description	Actual FY 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues						
Other Taxes - Franchise Fees	156,709	164,036	204,780	217,481	12,701	
Intergovernmental Revenue	0	77,557	90,909	0	(90,909)	
Charges for Service	1,659,072	1,720,120	1,733,130	1,780,998	47,868	
Misc Revenues - Interest	58,269	32,811	31,000	20,000	(11,000)	
Excess Fees	8,345	8,156	7,000	7,000	0	
Cash Carry Forward	0	0	1,721,058	1,596,570	(124,488)	
Total Revenues	1,882,395	2,002,680	3,787,877	3,622,049	(165,828)	Overall Revenue Increase/Decrease: -4.38%
Expenses						
Personnel	242,790	271,967	259,328	268,682	9,354	
Operating	1,697,264	1,781,246	1,922,998	1,926,248	3,250	
Capital	0	106,574	0	0	0	
Reserves	0	0	1,605,551	1,427,119	(178,432)	
Total Expenses	1,940,054	2,159,787	3,787,877	3,622,049	(165,828)	Overall Expense Increase/Decrease: -4.38%
Revenues vs. Expenses	(57,659)	(157,107)	0	0	0	



General Services - Solid Waste (Landfills)

Enterprise Fund

Fund 402:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 3020	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Revenues							
334.34-10	Consolidated Solid Waste Mgmt Grant	0	77,175	90,909	0	(90,909)	
343.47-00	Recycling Fees	1,214	1,042	1,250	1,250	0	
361.10-00	Interest	27,102	12,549	15,000	0	(15,000)	
399.00-00	Cash Carry Forward	0	0	753,102	530,000	(223,102)	
Total Fund Revenues		28,316	90,766	860,261	531,250	(329,011)	Overall Revenue Increase/Decrease: -38.25%
Expenses							
534.10-12	Regular Salaries	98,047	112,879	109,585	112,861	3,276	
534.10-14	Overtime	980	0	750	750	0	
534.10-xx	Employee Benefits	54,658	71,713	50,739	52,389	1,650	
Total Personnel Services		153,685	184,592	161,074	166,000	4,926	
534.31-10	Professional Services	637	499	78,100	78,100	0	
534.34-10	Other Contracted Services	51,932	69,821	47,600	47,600	0	
534.40-10	Travel	16	0	50	50	0	
534.41-01	Comm. Devices and Accessories	0	0	50	50	0	
534.41-10	Communications Recurring	1,281	1,253	1,585	1,585	0	
534.41-20	Communications Install/Repair	0	0	100	100	0	
534.42-01	Postage Expense	5	16	100	100	0	
534.43-10	Utilities Expense	2,120	2,148	2,100	2,100	0	
534.44-10	Rentals & Leases	663	681	2,700	2,700	0	
534.45-20	Vehicle Insurance	242	244	445	445	0	
534.45-30	Property/Casualty Insurance	1,109	1,109	2,155	2,155	0	
534.46-10	Building/Equipment Repairs	8,684	1,334	8,000	8,000	0	
534.46-20	Vehicle Repair	1,409	665	2,000	2,000	0	
534.46-30	Maintenance Agreements	68	139	100	100	0	
534.46-40	Small Tools & Equip	0	0	100	100	0	
534.47-10	Printing & Binding	0	0	220	220	0	
534.48-10	Promotional Activities	0	0	3,000	3,000	0	
534.48-11	Other Current Charges	142	0	0	0	0	
534.49-15	Advertising	3	0	100	100	0	
534.49-18	Bank Analysis Fees	534	546	700	700	0	
534.51-10	Office Supplies	10	6	200	200	0	
534.51-11	Office Equipment	0	0	100	100	0	
534.52-10	Gas, Oil, & Lubricants	1,002	1,480	1,800	1,800	0	
534.52-12	Other Operating Expenses	3,256	596	4,096	4,096	0	
534.55-01	Training/Educational Cost	0	0	1,500	1,500	0	
534.55-03	Conference/Seminar Registration	0	0	400	400	0	
Total Operating Expenses		73,113	80,537	157,301	157,301	0	

General Services - Solid Waste (Landfills)

Enterprise Fund

Fund 402:		Actual	Actual	Adopted	Adopted	Changes		
Dept. 3020	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments	
	Expenses (cont.)							
534.62-10	Buildings	0	48,811	0	0	0		
534.64-10	Equipment	0	57,763	0	0	0		
	Total Capital	0	106,574	0	0	0		
587.98-10	Reserve for Contingency	0	0	536,886	202,949	(333,937)		
587.98-41	Personnel Services Reserve	0	0	5,000	5,000	0		
	Total Reserves	0	0	541,886	207,949	(333,937)		
							Overall Expense Increase/Decrease:	
	Total Fund Expenses	226,798	371,703	860,261	531,250	(329,011)	-38.25%	

General Services - Residential Solid Waste

Enterprise Fund

Fund 405:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 3201	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Revenues							
313.70-00	Solid Waste Franchise Fees	156,709	164,036	204,780	217,481	12,701	
331.50-07	Hurricane Irma	0	382	0	0	0	
343.40-01	Solid Waste Collection Charges (billed)	46,013	43,346	45,000	45,000	0	
343.40-02	Recycling Fees	19,767	20,691	21,000	21,600	600	
343.40-03	Solid Waste Collection Charges	1,591,011	1,654,345	1,664,880	1,712,448	47,568	
343.40-04	Trash Penalties	1,067	696	1,000	700	(300)	
361.10-00	Interest	31,167	20,262	16,000	20,000	4,000	
386.70-00	Tax Collector Excess Fees	8,345	8,156	7,000	7,000	0	
399.00-00	Cash Carry Forward	0	0	967,956	1,066,570	98,614	
Total Fund Revenues		1,854,079	1,911,914	2,927,616	3,090,799	163,183	Overall Revenues Increase/Decrease: 5.57%
Expenses							
534.10-12	Regular Salaries	58,680	62,308	67,297	69,686	2,389	
534.10-14	Overtime	2,734	1,870	500	750	250	
534.10-xx	Employee Benefits	27,691	23,197	30,457	32,246	1,789	
Total Personnel Services		89,105	87,375	98,254	102,682	4,428	
534.31-10	Professional Services	697	781	800	800	0	
534.34-10	Other Contracted Services	1,568,713	1,643,248	1,709,964	1,712,448	2,484	
534.34-16	Collection Fees - Tax Collector	31,820	33,087	33,298	34,249	951	
534.34-19	Property Appraiser Fees	14,114	10,773	14,500	13,800	(700)	
534.41-10	Communications Recurring	0	0	360	0	(360)	
534.42-01	Postage Expense	480	385	550	500	(50)	
534.46-30	Maintenance Agreements	3,832	4,023	5,350	6,850	1,500	
534.47-10	Printing & Binding	360	0	100	0	(100)	
534.49-18	Bank Analysis Fees	230	194	375	300	(75)	
534.49-91	Write Offs	3,814	8,218	0	0	0	
534.51-10	Office Supplies	16	0	100	0	(100)	
534.51-11	Office Equipment	75	0	300	0	(300)	
Total Operating Expenses		1,624,151	1,700,709	1,765,697	1,768,947	3,250	
587.98-11	Designated for Future Use	0	0	1,063,665	1,219,170	155,505	
Total Reserves		0	0	1,063,665	1,219,170	155,505	
Total Fund Expenses		1,713,256	1,788,084	2,927,616	3,090,799	163,183	Overall Expense Increase/Decrease: 5.57%

Flagler County Utilities - Beverly Beach/Eagle Lakes

Enterprise Fund

Fund 404:		Actual	Actual	Adopted	Adopted	Changes	
Summary	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+/(-)	Comments
Revenues							
331.xx-xx	Intergovernmental Revenues	0	70,384	0	0	0	
343.xx-xx	Charges for Services	755,418	723,627	710,431	0	(710,431)	
361.xx-xx	Interest and Other Earnings	19,675	8,536	8,000	0	(8,000)	
363.xx-xx	Special Assessments/Impact Fees	56,690	34,180	39,460	0	(39,460)	
389.80-04	Eagle Lakes Development Fees (Non-operating)	31,680	5,280	0	0	0	
399.00-00	Cash Carry Forward	0	0	1,106,850	0	(1,106,850)	
	Total Fund Revenues	863,463	842,007	1,864,741	0	(1,864,741)	
Expenses							
53x.10-xx	Personnel Services	197,832	44,164	0	0	0	
53x.xx-xx	Operating Expenditures	939,182	1,301,072	812,854	0	(812,854)	
53x.6x-xx	Capital Expenditures	0	379	0	0	0	
53x.7x-xx	Debt Service	149,552	136,602	156,230	0	(156,230)	
587-98.xx	Reserves	0	0	895,657	0	(895,657)	
	Total Fund Expenses	1,286,566	1,482,217	1,864,741	0	(1,864,741)	

Flagler County Utilities - Plantation Bay

Enterprise Fund

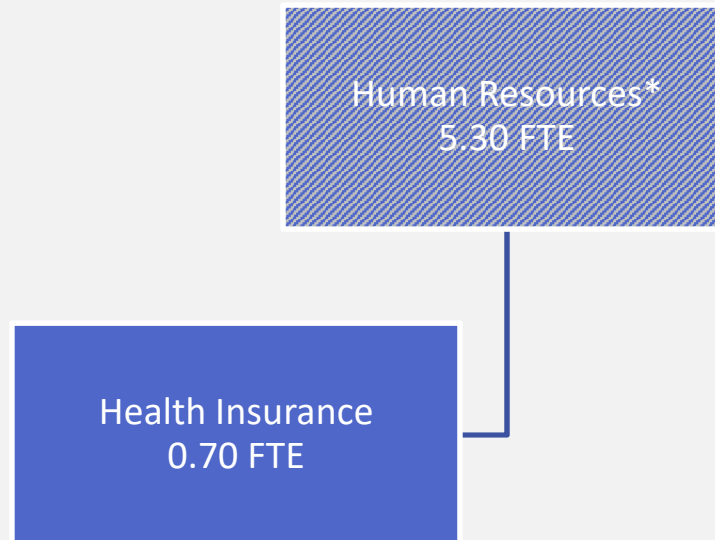
Fund 407:		Actual	Actual	Adopted	Adopted	Changes	
Summary	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+/(-)	Comments
Revenues							
33x.xx-xx	Intergovernmental Revenues	1,003,406	8,946	0	0	0	
343.xx-xx	Charges for Services	2,466,984	2,552,580	2,472,139	0	(2,472,139)	
361.xx-xx	Interest and Other Earnings	167,369	133,006	55,000	0	(55,000)	
36x.xx-xx	Special Assessments/Impact Fees/Misc	321,195	307,392	446,880	0	(446,880)	
39x.xx-xx	Other Sources/Cash Carry Forward	2,095	0	637,590	0	(637,590)	
	Total Fund Revenues	3,961,049	3,001,924	3,611,609	0	(3,611,609)	
Expenses							
533.10-xx	Personnel Services	570,888	183,399	0	0	0	
53x.xx-xx	Operating Expenditures	746,015	2,217,100	1,567,848	0	(1,567,848)	
53x.6x-xx	Capital Expenditures	(2)	0	20,000	0	(20,000)	
53x.7x-xx	Debt Service	207,163	353,729	933,647	0	(933,647)	
587-98.xx	Reserves	0	0	1,090,114	0	(1,090,114)	
	Total Fund Expenses	1,524,064	2,754,228	3,611,609	0	(3,611,609)	

Description: Flagler County BOCC divested themselves of both the Beverly Beach (Fund 404) and Plantation Bay (Fund 407) 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 18-19	Actual FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Changes + / (-)	Comments
Revenues						
Intergovernmental Revenue	0	643	0	0	0	
Misc Revenues	9,841,577	9,752,011	10,062,500	10,084,500	22,000	
Special Items	207,730	490	0	0	0	
Cash Carry Forward	0	0	3,124,082	3,301,153	177,071	
Total Revenues	10,049,307	9,753,144	13,186,582	13,385,653	199,071	Overall Revenue Increase/Decrease: 1.51%
Expenses						
Personnel	52,802	55,249	53,585	58,567	4,982	
Health Insurance Expenditures	9,647,476	8,925,016	8,885,000	9,668,701	783,701	
Health Clinic Expenditures	791,855	730,944	851,950	875,300	23,350	
Reserves	0	0	3,396,047	2,783,085	(612,962)	
Total Expenses	10,492,133	9,711,209	13,186,582	13,385,653	199,071	Overall Expense Increase/Decrease: 1.51%
Revenues vs. Expenses	(442,826)	41,935	0	0	0	



* Human Resources is included in Section 3, not a part of the Health Insurance Fund.

Health Insurance Fund

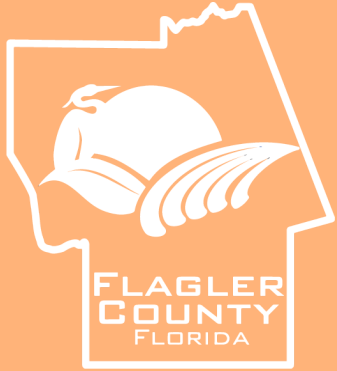
Internal Service Fund

Fund 603:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 4900	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
Revenues							
331.50-07	Hurricane Irma	0	643	0	0	0	
361.10-00	Interest - MMIA & Investments	96,796	67,279	40,000	40,000	0	
369.10-01	BOCC Premium Contribution	4,016,073	3,841,022	4,200,000	4,150,000	(50,000)	Premium contribution - \$10,500 (since FY17)
369.10-02	Clerk of Court Premium Contribution	578,646	634,598	625,000	625,000	0	
369.10-03	Sheriff Premium Contribution	3,601,257	3,634,350	3,600,000	3,674,000	74,000	
369.10-04	Supervisor of Elections Premium Contribution	94,534	105,542	100,000	100,000	0	
369.10-05	Tax Collector Premium Contribution	466,665	468,553	470,000	470,000	0	
369.10-06	Property Appraiser Premium Contribution	310,304	320,422	320,000	320,000	0	
369.10-07	Retired Employees Premium Contribution	243,051	222,718	250,000	250,000	0	
369.10-08	Cobra Premium Contribution	33,257	44,911	40,000	40,000	0	
369.10-09	Pharmacy Rebate	350,994	362,616	367,000	365,000	(2,000)	
369.10-11	BCBS Incentives	50,000	50,000	50,000	50,000	0	
369.90-00	Miscellaneous	0	0	500	500	0	
393.10-01	Lawsuit Settlement	207,730	490	0	0	0	
399.00-00	Cash Carry Forward	0	0	3,124,082	3,301,153	177,071	Overall Revenue Increase/Decrease:
Total Fund Revenues		10,049,307	9,753,144	13,186,582	13,385,653	199,071	1.51%
Expenses							
513.10-12	Regular Salaries	34,836	35,993	38,758	43,170	4,412	
513.10-14	Overtime	742	34	0	0	0	
513.10-xx	Pension Expense/Other Pst Emp Benefits	4,474	6,154	0	0	0	
513-10-xx	Employee Benefits	12,750	13,068	14,827	15,397	570	
Total Personnel Services		52,802	55,249	53,585	58,567	4,982	
519.31-10	Professional Services	2,146	2,380	2,200	2,500	300	
519.49-18	Bank Analysis Fees & Advertising	2,373	2,152	2,500	2,500	0	
580.31-10	Professional Services	4,862	16,488	20,000	20,000	0	Actuary
580.34-10	Other Contracted Services	0	0	5,000	5,000	0	
580.49-15	Advertising	0	0	500	0	(500)	
580.49-25	PHA Incentives	76,629	75,981	78,000	78,000	0	Estimated Maximum Wellness Incentives
580.99-30	Insurance - Admin Fees	524,877	525,367	525,000	530,000	5,000	
580.99-31	Life Insurance - Premiums	20,493	20,783	25,000	25,000	0	
580.99-32	Stop Loss Premiums	871,038	1,254,589	875,000	1,673,701	798,701	Includes 10% fee for Bailey Group
580.99-33	P & A Admin Fees	22,612	22,818	34,000	30,000	(4,000)	
580.99-40	Claims - Health Insurance	9,935,808	7,317,112	7,200,000	7,200,000	0	
580.99-41	Reinsurance Claims	(1,824,283)	(323,832)	0	0	0	
580.99-42	Vision Premiums	295	349	67,800	72,000	4,200	
580.99-43	Affordable Care Act - Medical Hth Cr Fees	10,626	10,829	50,000	30,000	(20,000)	Based on Actuals
Total Health Insurance Expenses		9,647,476	8,925,016	8,885,000	9,668,701	783,701	

Health Insurance Fund

Internal Service Fund

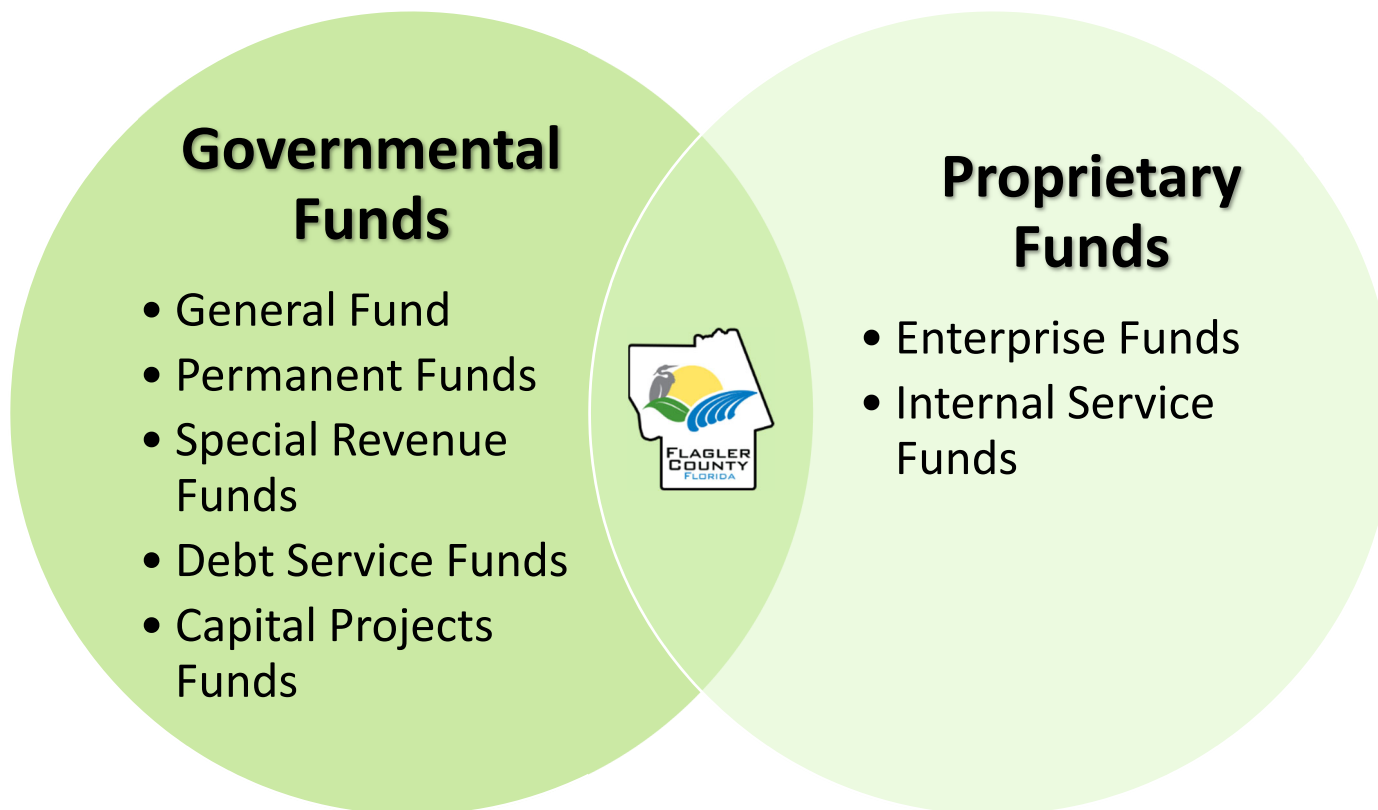
Fund 603:		Actual	Actual	Adopted	Adopted	Changes	
Dept. 4902	Description	FY 18-19	FY 19-20	FY 20-21	FY 21-22	+ / (-)	Comments
	Expenditures - Health Clinic						
519.59-10	Depreciation Expense	5,328	5,328	0	0	0	
580.34-10	Clinic	769,830	703,093	820,000	852,000	32,000	
580.41-10	Communications Recurring	0	0	300	300	0	
580.41-10	Rentals & Leases	0	0	0	1,350	1,350	Dex Copier
580.45-30	Property/Casualty Insurance	802	802	900	900	0	
580.46-30	Maintenance Agreements	94	547	750	750	0	Toshiba Copier Maintenance
580.51-10	Office Supplies	1,008	1,227	2,000	2,000	0	
580.51-11	Office Equipment	2,401	5,972	11,000	1,000	(10,000)	Wellness Money for Gym Upgrades in FY21
580.52-12	Other Operating	6,598	5,847	10,000	10,000	0	
580.52-41	Employee Clinic Medications	5,794	8,128	7,000	7,000	0	
	Total Health Clinic Expenses	791,855	730,944	851,950	875,300	23,350	
587.98-11	Designated for Future Use	0	0	3,396,047	2,783,085	(612,962)	
	Total Reserves	0	0	3,396,047	2,783,085	(612,962)	
	Total Fund Expenditures	10,492,133	9,711,209	13,186,582	13,385,653	199,071	Overall Expense Increase/Decrease: 1.51%



SECTION 8

APPENDICES

Fund Structure



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

001 General Fund: To account for all financial resources not accounted for and reported in another fund.

051-099 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.

100-199 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.

200-299 Debt Service Funds: To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

300-399 Capital Projects Funds: To account for financial resources that are restricted, committed or assigned to expenditure for capital outlays.

Proprietary Fund Types

400-499 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.

500-599 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.

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

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.

Budget Process Highlights



January

- Budget Office begins to review current and future state revenue projections
- Begin to review and understand legislative impacts
- Compile data that is applicable and may impact the budget process

February

- Budget kickoff meeting with Departments
- Departmental preparation of budgets (including Capital Improvement Budgets)

March

- All departments submit Operating Budgets (Including Capital Improvement Budgets)
- Meet with Department Heads to give direction on new Capital projects and 5-year Capital Outlay Plan
- Review and analyze budgets for completeness and adherence to the County Manager's goals, objectives, initiatives, & guidelines

March

- Begin budget reviews with Department Directors

April

- Administrative budget reviews with County Administrator

May - June

- Receive Preliminary Tax Roll Information from Property Appraiser's Office
- Budget submissions due from Constitutional Officers
- Budget Workshops with the Board regarding the Tentative Budget

July

- Receive Certified Tax Roll from Property Appraiser's Office
- Submit County Administrator's Recommended Proposed Budget to the Board
- Budget workshops with Board to discuss any modifications following submission of recommended budget

September

- First Public Hearing to Adopt Tentative Millage Rates and the Budget in accordance with the Truth In Millage (TRIM) requirements and to adopt Special Assessment Rates & Rolls
- Second and Final Public Hearing to Adopt the Final Millage Rates and the Budget for the Fiscal Year in accordance with the Truth In Millage (TRIM) Requirements

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.

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.

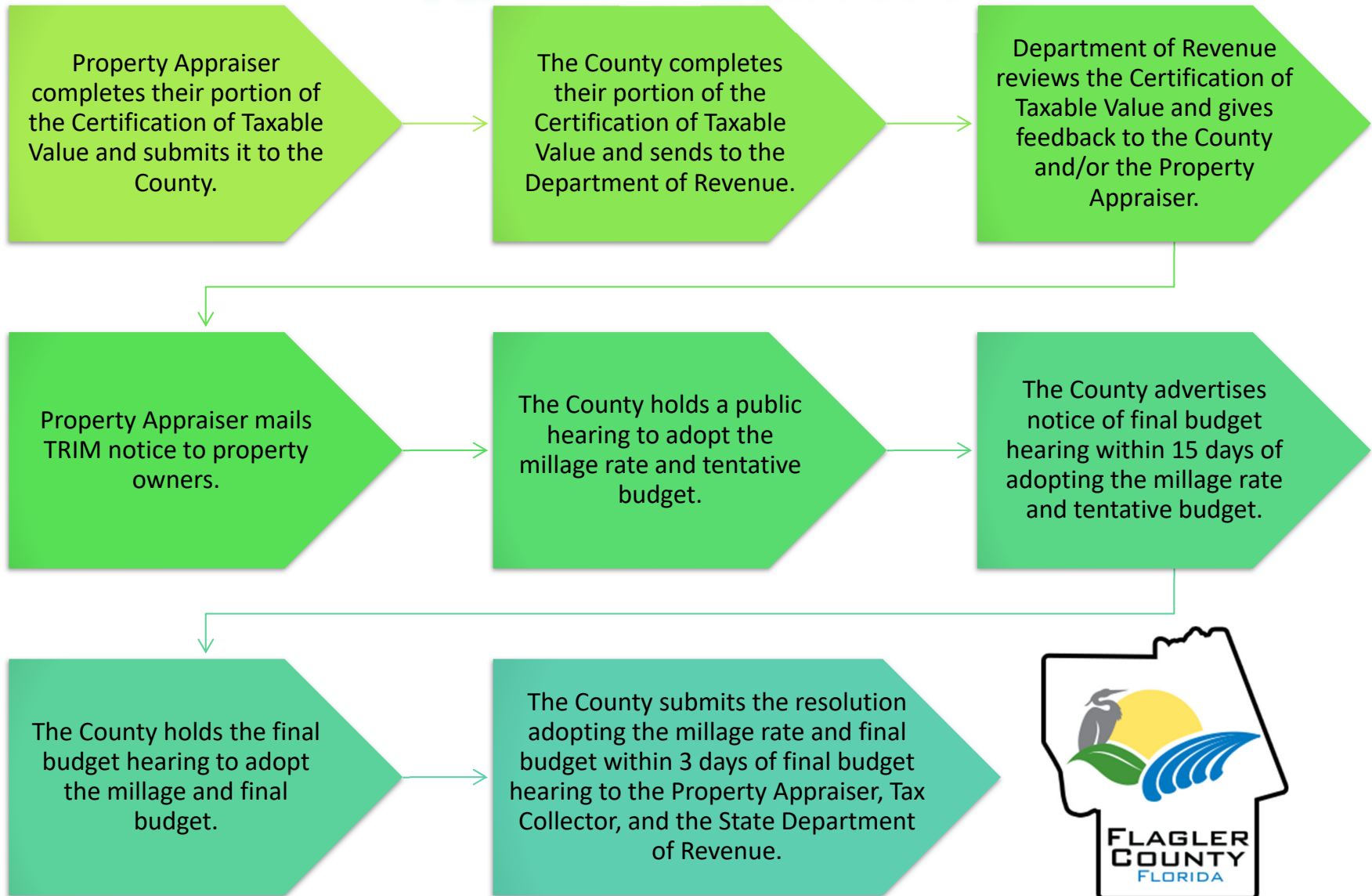
August

- 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



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.

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.

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.

Glossary of Terms

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.

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.

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.

Restricted Revenue

A source of funds which is mandated by law or policy to be used for a specific purpose.

Resolution:

A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

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.

Retained Earnings:

An equity account reflecting the accumulated earnings of an Enterprise or Internal Services Fund.

Glossary of Terms

<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>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>Sub-Object Code: Part of an account used in conjunction with object codes to further define what was purchased.</p>	<p>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).</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 Base: The total property evaluations on which each taxing authority levies its tax rate.</p>	<p>Trust Fund Funds used to account for assets held by a government for individuals, private organizations, other governments, and/or other funds.</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 Increment Financing: Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.</p>	<p>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.</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 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>Unincorporated Area: Those areas of the County, which lie outside the boundaries of the cities.</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>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>Unreserved Fund Balance: The portion of a fund's balance that is not legally restricted for a specific purpose.</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>Unrestricted Reserve: Monies that can be used for any lawful expenditure supporting a wide variety of functions or objectives.</p>

Glossary of Terms

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

ADA – Americans with Disabilities Act	EMT – Emergency Medical Technician	GAAFR – Governmental Accounting, Auditing and Financial Reporting	PAL – Police Athletic League
AIP – Airport Improvement Program	EOC – Emergency Operations Center	GAAP – Generally Accepted Accounting Principles	POC – Point of Contact
ALS – Advanced Life Support	FAA – Federal Aviation Administration	GASB – Governmental Accounting Standards Board	PSAP's – Public Safety Answering Points
CCR – Central Contractor Registry	FASB – Financial Accounting Standards Board	GFOA – Government Finance Officers Association	PSN – Person with Special Needs
CDBG – Community Development Block Grant	FCPT – Flagler County Public Transportation	HAZMAT – Hazardous Material	RFP – Request For Proposal
CERT – Citizen's Emergency Response Team	FDEP – Florida Department of Environmental Protection	HUD – Housing and Urban Development	RFQ – Request For Quotes
CFDA – Catalog of Federal Domestic Assistance	FDER – Florida Department of Environmental Regulation	HVAC – Heating, Ventilation and Air Conditioning	ROI – Return On Investment
CIP – Capital Improvement Program	FDLE – Florida Department of Law Enforcement	IT – Information Technology	ROW – Right-of-Way
CPI – Consumer Price Index	FDOT – Florida Department of Transportation	LAP – Local Agency Program	SAFER – Staffing for Adequate Fire and Emergency Response
CPR – Cardio Pulmonary Resuscitation	FEMA – Federal Emergency Management Administration	LETf – Law Enforcement Trust Fund	SCRAM – Secure Continuous Remote Alcohol Monitoring
CRA – Community Redevelopment Agency	FICA – Federal Insurance Contributions Act (Medicare and Social Security taxes)	MCLS – Maintain the Current Level of Service	SEMG – Special Event Marketing Grant
DEP – Department of Environmental Protection	FIND – Florida Inland Navigational District	MGD – Million Gallons per Day	SHIP – State Housing Initiatives Partnerships
DR 420/422 – Department of Revenue Forms Certifying Taxable Assessed Value	FMLA – Family Medical Leave Act	MHz – Megahertz radio frequency unit	SJRWMD – St. Johns River Water Management District
E-911 – Emergency Telephone System	FS – Financial Services	MSD – Municipal Service District	TIF – Tax Increment Financing
EEOC – Equal Employment Opportunity Commission	FY – Fiscal Year	NPDES – National Pollutant Discharge Elimination System	TRIM – Truth in Millage
EFT – Electronic Fund Transfer	FYE – Fiscal Year End	OMB – Office of Management & Budget	VA – Veteran's Affairs
EMS – Emergency Medical Services	GA – General Aviation	OSHA – Occupational Safety & Health Administration	VAB – Value Adjustment Board
			WTP – Water Treatment Plant
			WWTP – Waste Water Treatment Plan

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 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 use 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 102) - 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.

Legal Aid Fund (Fund 105) – 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 106) - 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.

Law Library (Fund 107) – 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 108) – 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.

Description of Funds and Accounts

Tourist Development Capital Projects (Fund 109) – 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 110) – 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...”

Tourist Development Beach Restoration (Fund 111) – 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 112) – 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.”

Environmentally Sensitive Lands (Fund 117) – 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.

Description of Funds and Accounts

ESL 2008 Referendum (Fund 119) – 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 120) – 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.

800 MHZ System Escrow Acct. (Fund 126) - Created in FY2009-10 to account for the interlocal agreement between Flagler County and the City of Palm Coast authorizing the City's use of the County's 800 MHz Radio System and to provide for a planned future upgrade of the system. According to the interlocal agreement, the City shall make five annual deposits of \$300,000 for Phase II Upgrade. The costs of the upgrade will be shared equally between the City and County.

North Malacompra Drainage District (Fund 127) - 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 128) – 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.

Transportation Impact Fee East - Old (Fund 130) – Established to account for the amount of 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.

Description of Funds and Accounts

Transportation Impact Fee West (Fund 131) – Created to account for the amount of 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 132) – Established to account for the amount of 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 133) – Created to account for the amount of 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 134) – Established to account for the amount of 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 135) – Created to account for the amount of 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).

Transportation Impact Fee Palm Coast (Fund 136) – 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.

Description of Funds and Accounts

Transportation Impact Fee New East (Fund 137) – 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 141) – 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 143) – 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.

Old Kings Road Landfill (Fund 145) – 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. As a consequence, 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 146) – 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. As a consequence, 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.

Description of Funds and Accounts

Bunnell Landfill (Fund 148) – 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. As a consequence, 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.

CDBG-Neighborhood Stabilization Program (Fund 152) – 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 the contracts for compliance with program requirements.

CDBG – Urban Development (Fund 153) – 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.

Bimini Gardens MSTU (Fund 175) – 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 is limited to the “acquisition, construction, and improvement from time to time of roads and related drainage improvements” within Bimini Gardens.

Espanola Special Assessment (Fund 177) – 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 178) – 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).

Municipal Services (Fund 180) – 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.

Description of Funds and Accounts

Building Department (Fund 181) – 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 182) – 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 184) – 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 185) – 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 187) – 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 192) – 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 193) – 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 194) – 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.

Juvenile Diversion (Fund 195) – 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).

Description of Funds and Accounts

Crime Prevention Fund (Fund 196) – 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 197) – 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 198) – 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.

Emergency Communications E911 (Fund 302) – 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 702) – 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.

Description of Funds and Accounts

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.

(ESL) II Series 2005 (Fund 209) – Established to account for the service principal and interest associated with the \$6,665,000 Limited General Obligation Bonds, Series 2005, which were issued in February, 2005. Interest rates range from 3.00% to 3.625%. Principal payments are due on July 1 of each year. Interest payments are due on January 1 and July 1 of each year. The final maturity date is July 1, 2017. Annual debt service requirements associated with the 2005 ESL Bonds totals approximately \$660,000. On November 5, 2002, qualified electors residing in Flagler County approved a referendum authorizing the issuance of general obligation bonds in an amount not to exceed \$6,700,000 payable from and secured by a pledge of ad valorem taxes levied at a rate not to exceed 0.163 mills annually on all taxable property within the County, with a debt service term not exceeding fourteen (14) years. The bonds were issued for the purpose of financing the acquisition of environmentally sensitive lands, including but not limited to, water recharge, parks, and recreation areas in Flagler County as provided in Resolution No. 2002-97 adopted by the Flagler County Board of County Commissioners on September 12, 2002. Reserves consist, at least in part, of amounts accumulated to make the next occurring installment of principal and interest. In addition, during a previous fiscal year, excess ad valorem tax revenues were generated. These funds are being depleted gradually over a period of several years in order to minimize the amount of millage rate variability from one fiscal year to the next. This fund was closed in FY17 and residuals were transferred to Fund 219.

Judicial Center \$25,500,000 General Obligation Bonds, Series 2015 (Fund 211) – 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.

Capital Improvement and Refunding Revenue Bonds, Series 2015 \$42,775,000 (Fund 212) – 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 213) - 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.

Description of Funds and Accounts

Taxable Special Assessment Revenue Note, Series 2018B, \$3,112,000 (Fund 214) - 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.

(ESL) III Series 2009 (Fund 219) – 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.

Bond TDT Revenue Series 2017 (Fund 220) – 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 are provided by Tourist Development Taxes.

Bond Grant Anticipated Note Series 2020 (Fund 221) – 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 307) – 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. A-1-A. Fund 307 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.

Description of Funds and Accounts

Beachfront Park Maintenance (Fund 308) – 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 Lowe 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. A-1-A. Fund 308 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 on 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 are completed in Fund 307.

½ Cent Discretionary Sales Tax (Fund 311) - 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.

Capital Improvement Revenue Bond (Fund 312) – 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.

Painters Hill Seawall Construction (Fund 313) – Established during Fiscal Year 2017-18 to account for the loan proceeds (Taxable Special Assessment Revenue Note, Series 2018A) to cover the cost for constructing a seawall in Painters Hill to protect the adjacent homes along the shoreline. The Flagler County Board of County Commissioners adopted Resolution 2017-69 to assess and collect non-ad valorem assessments associated with the construction and financing of the emergency protective berm project. Constructing a seawall in Painters Hill serves a paramount public purpose in avoiding further erosion and loss of property, in preventing contamination of the beach and ocean from collapsing debris and structures and in averting a hazardous condition on public beaches. Seawall construction costs shall include but shall not be limited to: all costs related to the Seawall such as final design and permit costs, seawall caps, anchoring, pilings and the proportionate share of any seawall returns for termination or stability shared among all other participating owners. Additionally, seawall construction costs will include any backfill, sand in front of the seawall and planting on the backfill or sand, surveying for construction, "as built" surveys, construction inspection and management, any financial procurement and finance costs, engineer certifications, plus all labor and all other costs associated with the Seawall Construction.

Dune Restoration Project (Fund 314) – 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.

Description of Funds and Accounts

CPF –New Sheriff Ops Center (Fund 315) – Established to account for all funding and expenditures related to the New Sheriff Ops Center being built beginning in Fiscal Year 2020-21.

General Capital Projects (Fund 316) – 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 318) - 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 319) – 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 320) – This fund was created to account for the Army Corp Dune Restoration Project. Funding for this projects is tied to the Fund 221 debt service fund.

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 401) – 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

Description of Funds and Accounts

Landfill (Fund 402) – 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 in spite of the fact that there is currently no dedicated revenue source to pay for them. Please see the fund descriptions for the Old Kings Road Landfill (Fund 145), the Construction & Demolition Debris Landfill (Fund 146), and the Bunnell Landfill (Fund 148), 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 402).

Flagler County Utilities – Beverly Beach /Eagle Lakes (Fund 404) – 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 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 405) – Created in order 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.

Flagler County Utilities – Plantation Bay (Fund 407) – 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.

Internal Service Fund

The Health Insurance Fund (Fund 603) was 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.

RESOLUTION 2021-65

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, RELATING TO ITS BUDGET FOR THE 2021-22 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 \$221,094,445; SETTING A PUBLIC HEARING DATE; PROVIDING FOR PUBLICATION OF NOTICE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners began the FY22 budget creation process in February 2021 by agreeing on the budget guidelines to be followed for the purpose of creating the proposed fiscal year 2021-22 budget; and

WHEREAS, the County Administrator, as the Flagler County Budget Officer, used those guidelines, held budget hearings in the Spring of 2021 to create the FY22 Tentative Budget that was presented to the Board on July 12, 2021; 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 wish 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 2021-22 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 County budget;

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, 2022, which said budget revisions are hereby approved, adopted and accepted in all material respects.

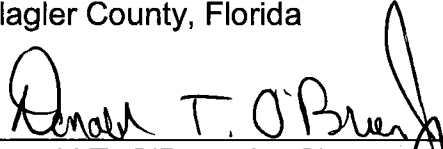
SECTION II: A second public hearing will be held to consider and adopt the final millage rates and final budget no later than 20 days from adoption of this resolution.

SECTION III: If any section, subsection, sentence, clause or provisions 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.

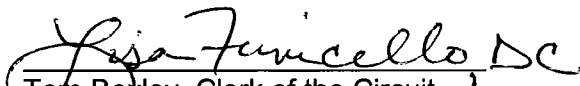
PASSED AND ADOPTED this 8th day of September 2021.

Board of County Commissioners
Flagler County, Florida



Donald T. O'Brien Jr., Chair

Attest:

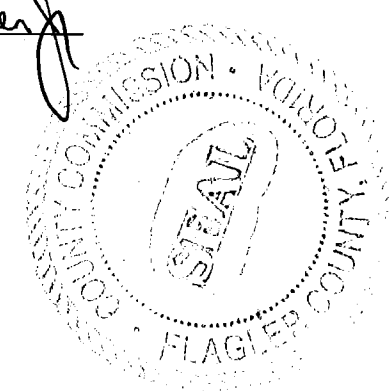


Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:



Al Hadeed, County Attorney



Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 001	General Fund				
	Revenues				
	Taxes	\$ 82,868,627	\$ (1,019,332)	\$ 81,849,295	Millage Reduction
	Other Taxes	5,000	0	5,000	
	Licenses & Permits	32,000	0	32,000	
	Intergovernmental Revenue	3,822,460	363,427	4,185,887	Library State Aid & EDR Estimate for Sales Tax Increase
	Charges for Services	3,494,553	0	3,494,553	
	Fines & Forfeitures	41,000	0	41,000	
	Miscellaneous Revenue	523,640	0	523,640	
	Interfund Transfer	0	0	0	
	Other Sources	0	0	0	
	Excess Fees	1,175,827	0	1,175,827	
	Cash Carry Forward	31,939,167	0	31,939,167	
	Total Revenues	\$ 123,902,274	\$ (655,905)	\$ 123,246,369	
	Expenditures				
	General Government*	21,773,149	(304,931)	21,468,218	CRA Dec., TC Commission Dec., Salaries, Removed Dec Unit, Inc. Train
	Public Safety	15,264,208	(51,910)	15,212,298	Medical Examiner Contract Decrease, Personnel
	Physical Environment	397,828	(5,741)	392,087	Personnel Adjustments
	Transportation	3,166,006	(28,823)	3,137,183	Personnel Adjustments
	Debt Service	85,000	0	85,000	
	Economic Environment	332,727	503	333,230	Personnel Adjustments
	Human Services	5,035,074	32,432	5,067,506	Personnel Adjustments
	Culture/Recreation	4,503,754	9,667	4,513,421	Personnel Adjustments
	Transfer to Constitutional Officers**	35,399,202	(342,903)	35,056,299	Reduction and Reallocation
	Court Related	378,415	0	378,415	
	Interfund Transfers**	12,698,799	(46,000)	12,652,799	CIP project decrease
	Non-Operating	30,000	0	30,000	
	Reserves	24,838,112	81,801	24,919,913	Rebalancing
	Total Expenditures	\$ 123,902,274	\$ (655,905)	\$ 123,246,369	

* Includes Tax Collector as they are a Fee Officer

** Activity Code Changed in FY 19-20

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 102	<u>County Transportation Trust</u>				
	Revenues			0	
	Other Taxes	952,143	292,514	1,244,657	EDR Revenue Estimate Increase
	Intergovernmental Revenue	1,769,466	0	1,769,466	
	Charges for Services	350,000	0	350,000	
	Miscellaneous Revenue	6,000	0	6,000	
	Cash Carry Forward	2,914,117	0	2,914,117	
	Total Revenues	\$ 5,991,726	\$ 292,514	\$ 6,284,240	
	Expenditures				
	Transportation	4,110,290	1,963	4,112,253	Personnel Adjustments
	Reserves	1,881,436	290,551	2,171,987	Rebalancing
	Total Expenditures	\$ 5,991,726	\$ 292,514	\$ 6,284,240	
Fund 105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	18,000	0	18,000	
	Miscellaneous Revenue	0	0	0	
	Interfund Transfers	27,074	0	27,074	
	Less 5%	0	0	0	
	Total Revenues	\$ 45,074	\$ -	\$ 45,074	
	Expenditures				
	Human Services	45,074	0	45,074	
	Interfund Transfer	0	0	0	
	Total Expenditures	\$ 45,074	\$ -	\$ 45,074	
Fund 106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	6,000	0	6,000	
	Miscellaneous Revenue	30	0	30	
	Less 5%	0	0	0	
	Cash Carry Forward	10,847	0	10,847	
	Total Revenues	\$ 16,877	\$ -	\$ 16,877	
	Expenditures				
	Public Safety	16,877	0	16,877	
	Total Expenditures	\$ 16,877	\$ -	\$ 16,877	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	18,500	0	18,500	
	Miscellaneous Revenue	0	0	0	
	Total Revenues	\$ 18,500	\$ -	\$ 18,500	
	Expenditures				
	Interfund Transfers	0	0	0	
	Court Related	18,500	0	18,500	
	Total Expenditures	\$ 18,500	\$ -	\$ 18,500	
Fund 108	<u>Court Facilities</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Fines & Forfeitures	168,000	0	168,000	
	Miscellaneous Revenue	20	0	20	
	Special Items	0	0	0	
	Cash Carry Forward	0	0	0	
	Total Revenues	\$ 168,020	\$ -	\$ 168,020	
	Expenditures				
	General Government Services	0		0	
	Court Related	139,100		139,100	
	Reserves	28,920		28,920	
	Total Expenditures	\$ 168,020	\$ -	\$ 168,020	
Fund 109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	550,000	0	550,000	
	Miscellaneous Revenue	4,000	0	4,000	
	Excess Fees	0	0	0	
	Cash Carry Forward	2,369,502	0	2,369,502	
	Total Revenues	\$ 2,923,502	\$ -	\$ 2,923,502	
	Expenditures				
	Physical Environment	0	0	0	
	Culture/Recreation	201,020	0	201,020	
	Interfund Transfers	0	0	0	
	Reserves	2,722,482	0	2,722,482	
	Total Expenditures	\$ 2,923,502	\$ -	\$ 2,923,502	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	1,650,000	0	1,650,000	
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	3,000	0	3,000	
	Excess Fees	0	0	0	
	Cash Carry Forward	1,551,447	0	1,551,447	
	Total Revenues	\$ 3,204,447	\$ -	\$ 3,204,447	
	Expenditures				
	Economic Environment	1,863,465	4,534	1,867,999	Personnel Adjustment
	Reserves	1,340,982	(4,534)	1,336,448	Rebalancing
	Total Expenditures	\$ 3,204,447	\$ -	\$ 3,204,447	
Fund 111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	550,000	0	550,000	
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	3,000	0	3,000	
	Excess Fees	0	0	0	
	Cash Carry Forward	1,040,711	0	1,040,711	
	Total Revenues	\$ 1,593,711	\$ -	\$ 1,593,711	
	Expenditures				
	Physical Environment	152,400	154,000	306,400	Debt Svc Transfers
	Interfund Transfers	0	660,524	660,524	Debt Svc Transfers
	Reserves	1,441,311	(814,524)	626,787	Debt Svc Transfers
	Total Expenditures	\$ 1,593,711	\$ -	\$ 1,593,711	
Fund 112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Intergovernmental Revenue	0	322,500	322,500	New Grants Awarded
	Charges for Services	0	0	0	
	Miscellaneous Revenue	6,000	0	6,000	
	Cash Carry Forward	3,486,011	0	3,486,011	
	Total Revenues	\$ 3,492,011	\$ 322,500	\$ 3,814,511	
	Expenditures				
	Transportation	3,000	367,500	370,500	Staff Time, Design & Permitting
	Interfund Transfer	0	0	0	
	Reserves	3,489,011	(45,000)	3,444,011	Rebalancing
	Total Expenditures	\$ 3,492,011	\$ 322,500	\$ 3,814,511	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Miscellaneous Revenue	400	0	400	
	Cash Carry Forward	137,505	0	137,505	
	Total Revenues	\$ 137,905	\$ -	\$ 137,905	
	Expenditures				
	Physical Environment	650	0	650	
	Reserves	137,255	0	137,255	
	Total Expenditures	\$ 137,905	\$ -	\$ 137,905	
Fund 119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,274,165	0	1,274,165	
	Miscellaneous Revenue	4,000	0	4,000	
	Less 5%	0	0	0	
	Cash Carry Forward	4,064,373	0	4,064,373	
	Total Revenues	\$ 5,342,538	\$ -	\$ 5,342,538	
	Expenditures				
	Physical Environment	1,200	0	1,200	
	Culture/ Recreation	0	0	0	
	Reserves	5,341,338	0	5,341,338	
	Total Expenditures	\$ 5,342,538	\$ -	\$ 5,342,538	
Fund 120	<u>Utility Regulatory Authority</u>				
	Revenues				
	Miscellaneous Revenue	50	0	50	
	Cash Carry Forward	22,159	0	22,159	
	Total Revenues	\$ 22,209	\$ -	\$ 22,209	
	Expenditures				
	Reserves	22,209	0	22,209	
	Total Expenditures	\$ 22,209	\$ -	\$ 22,209	
Fund 126	<u>800 MHz System Escrow Account</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	Public Safety	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 127	<u>North Malacompra Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	32,300	0	32,300	
	Miscellaneous Revenue	200	0	200	
	Excess Fees	200	0	200	
	Less 5%	0	0	0	
	Cash Carry Forward	171,939	0	171,939	
	Total Revenues	\$ 204,639	\$ -	\$ 204,639	
	Expenditures				
	Physical Environment	3,550	0	3,550	
	Reserves	201,089	0	201,089	
	Total Expenditures	\$ 204,639	\$ -	\$ 204,639	
Fund 128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	1,617,074	0	1,617,074	
	Interfund Transfer	36,439	0	36,439	
	Total Revenues	\$ 1,653,513	\$ -	\$ 1,653,513	
	Expenditures				
	Public Safety	1,289,128	0	1,289,128	
	Transportation	364,385	0	364,385	
	Total Expenditures	\$ 1,653,513	\$ -	\$ 1,653,513	
Fund 130	<u>Transportation Impact Fee East- Old</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	10,000	0	10,000	
	Cash Carry Forward	2,671,084	0	2,671,084	
	Total Revenues	\$ 2,681,084	\$ -	\$ 2,681,084	
	Expenditures				
	Transportation	2,100	0	2,100	
	Reserves	2,678,984	0	2,678,984	
	Total Expenditures	\$ 2,681,084	\$ -	\$ 2,681,084	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	1,500	0	1,500	
	Cash Carry Forward	140,177	0	140,177	
	Total Revenues	\$ 141,677	\$ -	\$ 141,677	
	Expenditures				
	Transportation	250	0	250	
	Reserves	141,427	0	141,427	
	Total Expenditures	\$ 141,677	\$ -	\$ 141,677	
Fund 132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Miscellaneous Revenue	42,500	0	42,500	
	Less 5%	0	0	0	
	Cash Carry Forward	155,566	0	155,566	
	Total Revenues	\$ 198,066	\$ -	\$ 198,066	
	Expenditures				
	Culture/Recreation	155,150	0	155,150	
	Reserves	42,916	0	42,916	
	Total Expenditures	\$ 198,066	\$ -	\$ 198,066	
Fund 133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Miscellaneous Revenue	200	0	200	
	Less 5%	0	0	0	
	Cash Carry Forward	29,311	0	29,311	
	Total Revenues	\$ 29,511	\$ -	\$ 29,511	
	Expenditures				
	Culture/Recreation	100	0	100	
	Reserves	29,411	0	29,411	
	Total Expenditures	\$ 29,511	\$ -	\$ 29,511	
Fund 134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Miscellaneous Revenue	12,250	0	12,250	
	Less 5%	0	0	0	
	Cash Carry Forward	135,224	0	135,224	
	Total Revenues	\$ 147,474	\$ -	\$ 147,474	
	Expenditures				
	Culture/Recreation	150	0	150	
	Reserves	147,324	0	147,324	
	Total Expenditures	\$ 147,474	\$ -	\$ 147,474	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 135	<u>Parks Impact Fee Zone 4</u>				
	Revenues				
	Miscellaneous Revenue	15,550	0	15,550	
	Less 5%	0	0	0	
	Cash Carry Forward	61,000	0	61,000	
	Total Revenues	\$ 76,550	\$ -	\$ 76,550	
	Expenditures				
	Culture/Recreation	100	0	100	
	Reserves	76,450	0	76,450	
	Total Expenditures	\$ 76,550	\$ -	\$ 76,550	
Fund 137	<u>Transportation Impact Fee New East</u>				
	Revenues				
	Miscellaneous Revenue	2,000	0	2,000	
	Cash Carry Forward	850,612	0	850,612	
	Total Revenues	\$ 852,612	\$ -	\$ 852,612	
	Expenditures				
	Transportation	900	0	900	
	Reserves	851,712	0	851,712	
	Total Expenditures	\$ 852,612	\$ -	\$ 852,612	
Fund 141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	300	0	300	
	Cash Carry Forward	181,935	0	181,935	
	Total Revenues	\$ 182,235	\$ -	\$ 182,235	
	Expenditures				
	Economic Environment	182,235	0	182,235	
	Total Expenditures	\$ 182,235	\$ -	\$ 182,235	
Fund 143	<u>SHIP</u>				
	Revenues				
	Intergovernmental Revenue	766,144	0	766,144	
	Miscellaneous Revenue	32,500	0	32,500	
	Interfund Transfer	0	0	0	
	Cash Carry Forward	298,197	0	298,197	
	Total Revenues	\$ 1,096,841	\$ -	\$ 1,096,841	
	Expenditures				
	Economic Environment	1,096,841	0	1,096,841	
	Total Expenditures	\$ 1,096,841	\$ -	\$ 1,096,841	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 145	<u>Old Kings Road Landfill</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	750	0	750	
	Cash Carry Forward	486,000	0	486,000	
	Total Revenues	\$ 486,750	\$ -	\$ 486,750	
	Expenditures				
	Physical Environment	50,050	0	50,050	
	Reserves	436,700	0	436,700	
	Total Expenditures	\$ 486,750	\$ -	\$ 486,750	
Fund 126	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	1,200	0	1,200	
	Cash Carry Forward	975,850	0	975,850	
	Total Revenues	\$ 977,050	\$ -	\$ 977,050	
	Expenditures				
	Physical Environment	50,100	0	50,100	
	Reserves	926,950	0	926,950	
	Total Expenditures	\$ 977,050	\$ -	\$ 977,050	
Fund 148	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	400	0	400	
	Cash Carry Forward	266,874	0	266,874	
	Total Revenues	\$ 267,274	\$ -	\$ 267,274	
	Expenditures				
	Reserves	267,274	0	267,274	
	Total Expenditures	\$ 267,274	\$ -	\$ 267,274	
Fund 152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Cash Carry Forward	20,968	0	20,968	
	Total Revenues	\$ 20,968	\$ -	\$ 20,968	
	Expenditures				
	Economic Environment	20,968	0	20,968	
	Total Expenditures	\$ 20,968	\$ -	\$ 20,968	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 153	<u>CDBG-Urban Development</u>				
	Revenues				
	Interfund Transfer	0	0	0	
	Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
	Expenditures				
	Economic Environment	0	0	0	
	Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Fund 175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Licenses and Permits	5,220	0	5,220	
	Miscellaneous Revenue	30	0	30	
	Excess Fees	0	0	0	
	Less 5%	0	0	0	
	Cash Carry Forward	43,815	0	43,815	
	Total Revenues	<u>\$ 49,065</u>	<u>\$ -</u>	<u>\$ 49,065</u>	
	Expenditures				
	General Government	250	0	250	
	Transportation	48,815	0	48,815	
	Total Expenditures	<u>\$ 49,065</u>	<u>\$ -</u>	<u>\$ 49,065</u>	
Fund 177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,282	0	1,282	
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	20	0	20	
	Excess Fees	10	0	10	
	Less 5%	0	0	0	
	Cash Carry Forward	26,865	0	26,865	
	Total Revenues	<u>\$ 28,177</u>	<u>\$ -</u>	<u>\$ 28,177</u>	
	Expenditures				
	Human Services	28,177	0	28,177	
	Total Expenditures	<u>\$ 28,177</u>	<u>\$ -</u>	<u>\$ 28,177</u>	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,280	0	2,280	
	Miscellaneous Revenue	60	0	60	
	Excess Fees	15	0	15	
	Less 5%	0	0	0	
	Cash Carry Forward	41,809	0	41,809	
	Total Revenues	\$ 44,164	\$ -	\$ 44,164	
	Expenditures				
	Human Services	6,400	0	6,400	
	Reserves	37,764	0	37,764	
	Total Expenditures	\$ 44,164	\$ -	\$ 44,164	
Fund 180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	60,000	0	60,000	
	Intergovernmental Revenue	74,000	0	74,000	
	Charges for Services	302,500	0	302,500	
	Fines & Forfeitures	0	0	0	
	Miscellaneous Revenue	16,500	0	16,500	
	Cash Carry Forward	937,956	0	937,956	
	Total Revenues	\$ 1,390,956	\$ -	\$ 1,390,956	
	Expenditures				
	General Government	605,937	1,807	607,744	Personnel Adjustments
	Public Safety	106,079	0	106,079	
	Reserves	678,940	(1,807)	677,133	Rebalancing
	Total Expenditures	\$ 1,390,956	\$ -	\$ 1,390,956	
Fund 181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	1,016,000	0	1,016,000	
	Intergovernmental Revenue	0	0	0	
	Charges for Services	2,000	0	2,000	
	Fines & Forfeitures	1,000	0	1,000	
	Miscellaneous Revenue	31,500	0	31,500	
	Cash Carry Forward	1,008,361	0	1,008,361	
	Total Revenues	\$ 2,058,861	\$ -	\$ 2,058,861	
	Expenditures				
	Public Safety	1,836,649	3,728	1,840,377	Personnel Adjustments
	Reserves	222,212	(3,728)	218,484	Rebalancing
	Total Expenditures	\$ 2,058,861	\$ -	\$ 2,058,861	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 182	<u>Public Safety Communication Network</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Charges for Services	577,016	0	577,016	
	Fines & Forfeitures	50,000	0	50,000	
	Miscellaneous Revenue	3,000	0	3,000	
	Interfund Transfer	700,000	0	700,000	
	Other Sources	0	0	0	
	Cash Carry Forward	630,101	0	630,101	
	Total Revenues	\$ 1,960,117	\$ -	\$ 1,960,117	
	Expenditures				
	Public Safety	1,879,163	0	1,879,163	
	Reserves	80,954	0	80,954	
	Total Expenditures	\$ 1,960,117	\$ -	\$ 1,960,117	
Fund 184	<u>Disaster Relief</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	0	0	0	
	Interfund Revenue	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	Public Safety	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	
Fund 185	<u>Federal Relief</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	Public Safety	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	
Fund 187	<u>Capital Preservation</u>				
	Revenues				
	Interfund Transfer	556,000	179,000	735,000	Increased Justice Center Roof Repl cost
	Total Revenues	\$ 556,000	\$ 179,000	\$ 735,000	
	Expenditures				
	General Government	556,000	179,000	735,000	Increased Justice Center Roof Repl cost
	Total Expenditures	\$ 556,000	\$ 179,000	\$ 735,000	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	10,000	0	10,000	
	Miscellaneous Revenue	0	0	0	
	Less 5%	0	0	0	
	Cash Carry Forward	19,206	0	19,206	
	Total Revenues	\$ 29,206	\$ -	\$ 29,206	
	Expenditures				
	Interfund Transfers	0	0	0	
	Reserves	29,206	0	29,206	
	Total Expenditures	\$ 29,206	\$ -	\$ 29,206	
Fund 193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	2,700	0	2,700	
	Miscellaneous Revenue	15	0	15	
	Less 5%	0	0	0	
	Cash Carry Forward	14,307	0	14,307	
	Total Revenues	\$ 17,022	\$ -	\$ 17,022	
	Expenditures				
	Court Related	50	0	50	
	Reserves	16,972	0	16,972	
	Total Expenditures	\$ 17,022	\$ -	\$ 17,022	
Fund 194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	400,000	0	400,000	
	Miscellaneous Revenue	2,000	0	2,000	
	Cash Carry Forward	836,131	0	836,131	
	Total Revenues	\$ 1,238,131	\$ -	\$ 1,238,131	
	Expenditures				
	Court Related	517,496	0	517,496	
	Reserves	720,635	0	720,635	
	Total Expenditures	\$ 1,238,131	\$ -	\$ 1,238,131	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	17,100	0	17,100	
	Miscellaneous Revenue	20	0	20	
	Cash Carry Forward	0	0	0	
	Total Revenues	\$ 17,120	\$ -	\$ 17,120	
	Expenditures				
	Court Related	30	0	30	
	Interfund Transfers	17,090	0	17,090	
	Total Expenditures	\$ 17,120	\$ -	\$ 17,120	
Fund 196	<u>Crime Prevention Fund</u>				
	Revenues				
	Fines & Forfeitures	28,500	0	28,500	
	Miscellaneous Revenue	100	0	100	
	Less 5%	0	0	0	
	Cash Carry Forward	139,053	0	139,053	
	Total Revenues	\$ 167,653	\$ -	\$ 167,653	
	Expenditures				
	Public Safety	200	47,940	48,140	New Project Approved
	Interfund Transfers	0	0	0	
	Reserves	167,453	(47,940)	119,513	New Project Approved
	Total Expenditures	\$ 167,653	\$ -	\$ 167,653	
Fund 197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	18,000	0	18,000	
	Miscellaneous Revenue	100	0	100	
	Interfund Transfers	77,090	0	77,090	
	Cash Carry Forward	137,681	0	137,681	
	Total Revenues	\$ 232,871	\$ -	\$ 232,871	
	Expenditures				
	Court Related	154,807	0	154,807	
	Reserves	78,064	0	78,064	
	Total Expenditures	\$ 232,871	\$ -	\$ 232,871	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	18,550	0	18,550	
	Miscellaneous Revenue	80	0	80	
	Interfund Transfers	50,494	0	50,494	
	Cash Carry Forward	8,582	0	8,582	
	Total Revenues	\$ 77,706	\$ -	\$ 77,706	
	Expenditures				
	Court Related	77,706	0	77,706	
	Total Expenditures	\$ 77,706	\$ -	\$ 77,706	
Fund 211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	2,089,630	0	2,089,630	
	Miscellaneous Revenue	1,000	0	1,000	
	Less 5%	0	0	0	
	Cash Carry Forward	765,527	0	765,527	
	Total Revenues	\$ 2,856,157	\$ -	\$ 2,856,157	
	Expenditures				
	Debt Service	1,793,315	0	1,793,315	
	Reserves	1,062,842	0	1,062,842	
	Total Expenditures	\$ 2,856,157	\$ -	\$ 2,856,157	
Fund 212	<u>Bond-Capital Improvement Referendum</u>				
	Revenues				
	Other Taxes	200,000	8,297	208,297	EDR Revenue Estimate Increase
	Intergovernmental Revenue	3,300,000	214,803	3,514,803	EDR Revenue Estimate Increase
	Miscellaneous Revenue	1,000	0	1,000	
	Cash Carry Forward	3,327,805	0	3,327,805	
	Total Revenues	\$ 6,828,805	\$ 223,100	\$ 7,051,905	
	Expenditures				
	Debt Service	3,492,555	0	3,492,555	
	Reserves	3,336,250	223,100	3,559,350	EDR Revenue Estimate Increase
	Total Expenditures	\$ 6,828,805	\$ 223,100	\$ 7,051,905	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 213	<u>Bond-Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	98,835	0	98,835	
	Miscellaneous Revenue	0	0	0	
	Interfund Transfers	0	0	0	
	Less 5%	0	0	0	
	Cash Carry Forward	0	0	0	
	Total Revenues	\$ 98,835	\$ -	\$ 98,835	
	Expenditures				
	Debt Service	91,254	(4,329)	86,925	Updated AM Schedule
	Reserves	7,581	4,329	11,910	Updated AM Schedule
	Total Expenditures	\$ 98,835	\$ -	\$ 98,835	
Fund 214	<u>Bond-Taxable Spec Assessment Rev S18B</u>				
	Revenues				
	Licenses and Permits	697,814	(697,814)	0	Change in Assessment
	Miscellaneous Revenues	150	0	150	
	Interfund Transfer	0	660,524	660,524	Change in Assessment
	Cash Carry Forward	72,650	(29,150)	43,500	Change in Assessment
	Total Revenues	\$ 770,614	\$ (66,440)	\$ 704,174	
	Expenditures				
	Debt Service	704,174	0	704,174	
	Reserves	66,440	(66,440)	0	Change in Assessment
	Total Expenditures	\$ 770,614	\$ (66,440)	\$ 704,174	
Fund 215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Interfund Transfer	323,792	0	323,792	
	Total Revenues	\$ 323,792	\$ -	\$ 323,792	
	Expenditures				
	Debt Service	323,792	0	323,792	
	Total Expenditures	\$ 323,792	\$ -	\$ 323,792	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,274,165	0	1,274,165	
	Miscellaneous Revenue	3,500	0	3,500	
	Less 5%	0	0	0	
	Cash Carry Forward	1,329,733	0	1,329,733	
	Total Revenues	\$ 2,607,398	\$ -	\$ 2,607,398	
	Expenditures				
	Debt Service	1,163,060	0	1,163,060	
	Reserves	1,444,338	0	1,444,338	
	Total Expenditures	\$ 2,607,398	\$ -	\$ 2,607,398	
Fund 220	<u>Bond TDT Revenue Series 2017</u>				
	Revenues				
	Interfund Transfer	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	Debt Service	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	
Fund 221	<u>Bond Grant Anticipated Note S2020</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Cash Carry Forward	0	400,000	400,000	Updated CCF
	Total Revenues	\$ -	\$ 400,000	\$ 400,000	
	Expenditures				
	Debt Service	0	400,000	400,000	Updated CCF
	Total Expenditures	\$ -	\$ 400,000	\$ 400,000	
Fund 302	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	535,000	0	535,000	
	Charges for services	0	0	0	
	Miscellaneous Revenue	1,000	0	1,000	
	Cash Carry Forward	512,321	0	512,321	
	Total Revenues	\$ 1,048,321	\$ -	\$ 1,048,321	
	Expenditures				
	Public Safety	1,048,321	0	1,048,321	
	Total Expenditures	\$ 1,048,321	\$ -	\$ 1,048,321	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	1,200	0	1,200	
	Cash Carry Forward	415,152	0	415,152	
	Total Revenues	\$ 416,352	\$ -	\$ 416,352	
	Expenditures				
	Culture/Recreation	700	0	700	
	Reserves	415,652	0	415,652	
	Total Expenditures	\$ 416,352	\$ -	\$ 416,352	
Fund 308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	4,000	0	4,000	
	Cash Carry Forward	804,842	0	804,842	
	Total Revenues	\$ 808,842	\$ -	\$ 808,842	
	Expenditures				
	Culture/Recreation	4,700	0	4,700	
	Reserves	804,142	0	804,142	
	Total Expenditures	\$ 808,842	\$ -	\$ 808,842	
Fund 311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	5,250,000	(1,766,060)	3,483,940	EDR Estimate & 1/2 Cent Increase Removed
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	30,000	0	30,000	
	Cash Carry Forward	1,671,523	0	1,671,523	
	Total Revenues	\$ 6,951,523	\$ (1,766,060)	\$ 5,185,463	
	Expenditures				
	General Government	2,800	0	2,800	
	Public Safety	1,127,800	(1,125,000)	2,800	1/2 Cent Increase Removed
	Physical Environment	0	0	0	
	Human Services	0	0	0	
	Culture/Recreation	0	(1,125,000)	(1,125,000)	1/2 Cent Increase Removed
	Transfer to Constitutional Officers	4,125,000	0	4,125,000	
	Reserves	1,695,923	483,940	2,179,863	EDR Estimate
	Total Expenditures	\$ 6,951,523	\$ (1,766,060)	\$ 5,185,463	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 312	<u>2015 Capital Improvements Bond</u>				
	Revenues				
	Miscellaneous Revenue	0	0	0	
	Cash Carry Forward	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	General Government	0	0	0	
	Public Safety	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	
Fund 313	<u>CPF-Taxable Special Assessment Revenue Series 2018</u>				
	Revenues				
	Miscellaneous Revenue	0	0	0	
	Interfund Transfers	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	Physical Environment	0	0	0	
	Interfund Transfers	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	
Fund 314	<u>CPF-Taxable Special Assessment Revenue Series 2018B</u>				
	Revenues				
	Cash Carry Forward	0	65,000	65,000	Updated CCF
	Total Revenues	\$ -	\$ 65,000	\$ 65,000	
	Expenditures				
	Debt Service	0	0	0	
	Physical Environment	0	65,000	65,000	Updated CCF
	Total Expenditures	\$ -	\$ 65,000	\$ 65,000	
Fund 315	<u>CPF-New Sheriff Op Center</u>				
	Revenues				
	Cash Carry Forward	0	3,000,000	3,000,000	CFWD Startup
	Total Revenues	\$ -	\$ 3,000,000	\$ 3,000,000	
	Expenditures				
	Public Safety	0	3,000,000	3,000,000	CFWD Startup
	Total Expenditures	\$ -	\$ 3,000,000	\$ 3,000,000	
Fund 316	<u>General Capital Projects</u>				
	Revenues				
	Interfund Transfer	10,945,000	(225,000)	10,720,000	Decreased CIP
	Total Revenues	\$ 10,945,000	\$ (225,000)	\$ 10,720,000	
	Expenditures				
	General Government	50,000		50,000	
	Public Safety	4,600,000	(250,000)	4,350,000	Decreased CIP
	Culture/Recreation	6,295,000	25,000	6,320,000	Added CIP project
	Total Expenditures	\$ 10,945,000	\$ (225,000)	\$ 10,720,000	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	120,000	0	120,000	
	Miscellaneous Revenue	0	0	0	
	Excess Fees	0	0	0	
	Cash Carry Forward	0	0	0	
	Total Revenues	\$ 120,000	\$ -	\$ 120,000	
	Expenditures				
	General Government	3,000	0	3,000	
	Public Transportation	105,000	0	105,000	
	Reserves	12,000	0	12,000	
	Total Expenditures	\$ 120,000	\$ -	\$ 120,000	
Fund 319	<u>2008 ESL Referendum</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	1,200	0	1,200	
	Cash Carry Forward	746,722	0	746,722	
	Total Revenues	\$ 747,922	\$ -	\$ 747,922	
	Expenditures				
	General Government	1,200	(1,200)	0	Wrong Department used
	Physical Environment	0	0	0	
	Culture/Recreation	0	1,200	1,200	Correct Department
	Reserves	746,722	0	746,722	
	Total Expenditures	\$ 747,922	\$ -	\$ 747,922	
Fund 320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Miscellaneous Revenue	0	0	0	
	Other Sources	0	0	0	
	Cash Carry Forward	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	Physical Environment	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 401	<u>Airport</u>				
	Revenues				
	Licenses & Permits	500	0	500	
	Intergovernmental Revenue	0	0	0	
	Charges for Services	2,439,849	0	2,439,849	
	Miscellaneous Revenue	51,314	0	51,314	
	Special Items	0	0	0	
	Cash Carry Forward	1,407,526	(539,333)	868,193	Personnel Adjustments & Debt Service Payment added Back
	Total Revenues	\$ 3,899,189	\$ (539,333)	\$ 3,359,856	
	Expenses				
	Transportation	2,168,070	116,670	2,284,740	
	Reserves	1,731,119	(656,003)	1,075,116	Personnel Adjustments & Debt Service Payment added Back
	Total Expenses	\$ 3,899,189	\$ (539,333)	\$ 3,359,856	
Fund 402	<u>Sanitary Landfill</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Charges for Services	1,250	0	1,250	
	Miscellaneous Revenue	0	0	0	
	Cash Carry Forward	530,000	0	530,000	
	Total Revenues	\$ 531,250	\$ -	\$ 531,250	
	Expenses				
	Physical Environment	323,301	0	323,301	
	Reserves	207,949	0	207,949	
	Total Expenses	\$ 531,250	\$ -	\$ 531,250	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Other Taxes	217,481	0	217,481	
	Intergovernmental Revenue	0	0	0	
	Charges for Services	1,779,748	0	1,779,748	
	Miscellaneous Revenue	20,000	0	20,000	
	Excess Fees	7,000	0	7,000	
	Cash Carry Forward	1,066,570	0	1,066,570	
	Total Revenues	\$ 3,090,799	\$ -	\$ 3,090,799	
	Expenses				
	Physical Environment	1,870,881	748	1,871,629	Workers Comp Correction
	Reserves	1,219,918	(748)	1,219,170	Workers Comp Correction
	Total Expenses	\$ 3,090,799	\$ -	\$ 3,090,799	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 603	<u>Health Insurance</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	10,084,500	0	10,084,500	
	Special Items	0	0	0	
	Cash Carry Forward	3,301,153	0	3,301,153	
	Total Revenues	\$ 13,385,653	\$ -	\$ 13,385,653	
	Expenditures				
	General Government	62,698	869	63,567	Personnel Adjustments
	Other Uses	9,765,300	773,701	10,539,001	Stop Loss Premiums
	Reserves	3,557,655	(774,570)	2,783,085	Personnel Adjustments & Stop Loss Premiums
	Total Expenditures	\$ 13,385,653	\$ -	\$ 13,385,653	
Fund 702	<u>Daytona North Service District</u>				
	Revenues				
	Other Taxes	0	0	0	
	Licenses & Permits	260,000	0	260,000	
	Miscellaneous Revenue	1,000	0	1,000	
	Excess Fees	1,000	0	1,000	
	Less 5%	0	0	0	
	Cash Carry Forward	430,530	0	430,530	
	Total Revenues	\$ 692,530	\$ -	\$ 692,530	
	Expenditures				
	General Government	34,450	0	34,450	
	Transportation	392,150	0	392,150	
	Reserves	265,930	0	265,930	
	Total Expenditures	\$ 692,530	\$ -	\$ 692,530	
	Revenues	\$ 219,865,069	\$ 1,229,376	\$ 221,094,445	
	Expenses	\$ 219,865,069	\$ 1,229,376	\$ 221,094,445	

RESOLUTION 2021 - 67

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA LEVYING AD VALOREM TAXES FOR FISCAL YEAR 2021–2022; 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 2021–2022, 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 2021–2022, 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 2021–2022, 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	8.0297 Mills	N/A	N/A
Environmentally Sensitive Lands	0.1250 Mills	N/A	N/A
Total Operating Millage	8.1547 Mills	7.8475 Mills	3.91%
<u>Voted Debt Service Millages:</u>			
2016 Environmentally Sensitive Lands Bonds	0.1250 Mills	N/A	N/A
2015 General Obligation Bonds	0.2050 Mills	N/A	N/A
Total Millage	8.4847 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.

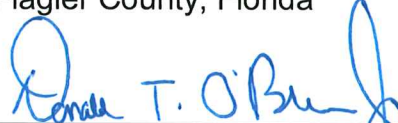
SECTION 4. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provision of this Resolution is held unconstitutional, inoperative, 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 20th day of September 2021.

Board of County Commissioners
Flagler County, Florida



Donald T. O'Brien Jr., Chair

Attest:

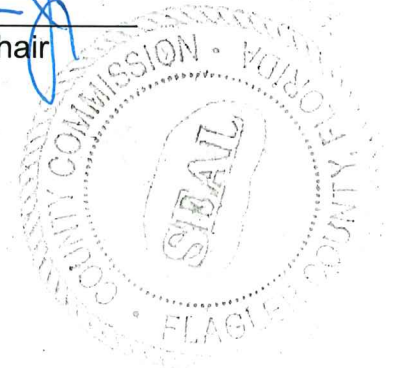


Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:



Al Hadeed, County Attorney



RESOLUTION 2021 - 68

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA TO ADOPT THE FINAL BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022 IN THE TOTAL AMOUNT OF \$221,094,445 PURSUANT TO THE PROVISIONS OF CHAPTERS 129 AND 200, FLORIDA STATUTES; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Interim 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, 2022, a tentative budget, including estimated revenues and proposed appropriations, for Flagler County, Florida; and

WHEREAS, the Interim County Administrator, using those guidelines, held budget hearings in the Spring of 2021 to create the FY 22 Tentative Budget that was presented to the Board of County Commissioners on July 12, 2021; and

WHEREAS, the Board of County Commissioners held a public hearing on Wednesday, September 8, 2021 for the purpose of hearing public input and adopting the tentative budget for the fiscal year ending September 30, 2022; and

WHEREAS, the Board of County Commissioners has recommended certain changes to the Tentative Budget document as 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 2021-22 Budget as provided in the provisions of Section 129.03(3)(a), Florida Statutes; 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, 2022, 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 20, 2021 for the purpose of finally adopting the budget for the fiscal year ending September 30, 2022, 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 2021-22 beginning on October 1, 2021, and ending on September 30, 2022, in the total amount of \$221,094,445 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, 2022, 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.

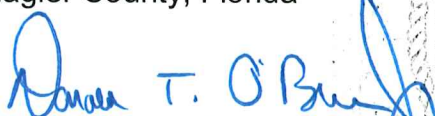
SECTION 3. There are hereby expressly and tentatively appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget.

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 20th day of September 2021.

Board of County Commissioners
Flagler County, Florida


Donald T. O'Brien Jr., Chair



Attest:


Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:


Al Hadeed, County Attorney

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 001	General Fund				
	Revenues				
	Taxes	\$ 82,868,627	\$ (1,019,332)	\$ 81,849,295	Millage Reduction
	Other Taxes	5,000	0	5,000	
	Licenses & Permits	32,000	0	32,000	
	Intergovernmental Revenue	3,822,460	363,427	4,185,887	Library State Aid & EDR Estimate for Sales Tax Increase
	Charges for Services	3,494,553	0	3,494,553	
	Fines & Forfeitures	41,000	0	41,000	
	Miscellaneous Revenue	523,640	0	523,640	
	Interfund Transfer	0	0	0	
	Other Sources	0	0	0	
	Excess Fees	1,175,827	0	1,175,827	
	Cash Carry Forward	31,939,167	0	31,939,167	
	Total Revenues	\$ 123,902,274	\$ (655,905)	\$ 123,246,369	
	Expenditures				
	General Government*	21,773,149	(304,931)	21,468,218	CRA Dec., TC Commission Dec., Salaries, Removed Dec Unit, Inc. Train
	Public Safety	15,264,208	(51,910)	15,212,298	Medical Examiner Contract Decrease, Personnel
	Physical Environment	397,828	(5,741)	392,087	Personnel Adjustments
	Transportation	3,166,006	(28,823)	3,137,183	Personnel Adjustments
	Debt Service	85,000	0	85,000	
	Economic Environment	332,727	503	333,230	Personnel Adjustments
	Human Services	5,035,074	32,432	5,067,506	Personnel Adjustments
	Culture/Recreation	4,503,754	9,667	4,513,421	Personnel Adjustments
	Transfer to Constitutional Officers**	35,399,202	(342,903)	35,056,299	Reduction and Reallocation
	Court Related	378,415	0	378,415	
	Interfund Transfers**	12,698,799	(46,000)	12,652,799	CIP project decrease
	Non-Operating	30,000	0	30,000	
	Reserves	24,838,112	81,801	24,919,913	Rebalancing
	Total Expenditures	\$ 123,902,274	\$ (655,905)	\$ 123,246,369	

* Includes Tax Collector as they are a Fee Officer

** Activity Code Changed in FY 19-20

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 102	<u>County Transportation Trust</u>				
	Revenues			0	
	Other Taxes	952,143	292,514	1,244,657	EDR Revenue Estimate Increase
	Intergovernmental Revenue	1,769,466	0	1,769,466	
	Charges for Services	350,000	0	350,000	
	Miscellaneous Revenue	6,000	0	6,000	
	Cash Carry Forward	2,914,117	0	2,914,117	
	Total Revenues	\$ 5,991,726	\$ 292,514	\$ 6,284,240	
	Expenditures				
	Transportation	4,110,290	1,963	4,112,253	Personnel Adjustments
	Reserves	1,881,436	290,551	2,171,987	Rebalancing
	Total Expenditures	\$ 5,991,726	\$ 292,514	\$ 6,284,240	
Fund 105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	18,000	0	18,000	
	Miscellaneous Revenue	0	0	0	
	Interfund Transfers	27,074	0	27,074	
	Less 5%	0	0	0	
	Total Revenues	\$ 45,074	\$ -	\$ 45,074	
	Expenditures				
	Human Services	45,074	0	45,074	
	Interfund Transfer	0	0	0	
	Total Expenditures	\$ 45,074	\$ -	\$ 45,074	
Fund 106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	6,000	0	6,000	
	Miscellaneous Revenue	30	0	30	
	Less 5%	0	0	0	
	Cash Carry Forward	10,847	0	10,847	
	Total Revenues	\$ 16,877	\$ -	\$ 16,877	
	Expenditures				
	Public Safety	16,877	0	16,877	
	Total Expenditures	\$ 16,877	\$ -	\$ 16,877	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	18,500	0	18,500	
	Miscellaneous Revenue	0	0	0	
	Total Revenues	\$ 18,500	\$ -	\$ 18,500	
	Expenditures				
	Interfund Transfers	0	0	0	
	Court Related	18,500	0	18,500	
	Total Expenditures	\$ 18,500	\$ -	\$ 18,500	
Fund 108	<u>Court Facilities</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Fines & Forfeitures	168,000	0	168,000	
	Miscellaneous Revenue	20	0	20	
	Special Items	0	0	0	
	Cash Carry Forward	0	0	0	
	Total Revenues	\$ 168,020	\$ -	\$ 168,020	
	Expenditures				
	General Government Services	0		0	
	Court Related	139,100		139,100	
	Reserves	28,920		28,920	
	Total Expenditures	\$ 168,020	\$ -	\$ 168,020	
Fund 109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	550,000	0	550,000	
	Miscellaneous Revenue	4,000	0	4,000	
	Excess Fees	0	0	0	
	Cash Carry Forward	2,369,502	0	2,369,502	
	Total Revenues	\$ 2,923,502	\$ -	\$ 2,923,502	
	Expenditures				
	Physical Environment	0	0	0	
	Culture/Recreation	201,020	0	201,020	
	Interfund Transfers	0	0	0	
	Reserves	2,722,482	0	2,722,482	
	Total Expenditures	\$ 2,923,502	\$ -	\$ 2,923,502	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	1,650,000	0	1,650,000	
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	3,000	0	3,000	
	Excess Fees	0	0	0	
	Cash Carry Forward	1,551,447	0	1,551,447	
	Total Revenues	\$ 3,204,447	\$ -	\$ 3,204,447	
	Expenditures				
	Economic Environment	1,863,465	4,534	1,867,999	Personnel Adjustment
	Reserves	1,340,982	(4,534)	1,336,448	Rebalancing
	Total Expenditures	\$ 3,204,447	\$ -	\$ 3,204,447	
Fund 111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	550,000	0	550,000	
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	3,000	0	3,000	
	Excess Fees	0	0	0	
	Cash Carry Forward	1,040,711	0	1,040,711	
	Total Revenues	\$ 1,593,711	\$ -	\$ 1,593,711	
	Expenditures				
	Physical Environment	152,400	154,000	306,400	Debt Svc Transfers
	Interfund Transfers	0	660,524	660,524	Debt Svc Transfers
	Reserves	1,441,311	(814,524)	626,787	Debt Svc Transfers
	Total Expenditures	\$ 1,593,711	\$ -	\$ 1,593,711	
Fund 112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Intergovernmental Revenue	0	322,500	322,500	New Grants Awarded
	Charges for Services	0	0	0	
	Miscellaneous Revenue	6,000	0	6,000	
	Cash Carry Forward	3,486,011	0	3,486,011	
	Total Revenues	\$ 3,492,011	\$ 322,500	\$ 3,814,511	
	Expenditures				
	Transportation	3,000	367,500	370,500	Staff Time, Design & Permitting
	Interfund Transfer	0	0	0	
	Reserves	3,489,011	(45,000)	3,444,011	Rebalancing
	Total Expenditures	\$ 3,492,011	\$ 322,500	\$ 3,814,511	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Miscellaneous Revenue	400	0	400	
	Cash Carry Forward	137,505	0	137,505	
	Total Revenues	\$ 137,905	\$ -	\$ 137,905	
	Expenditures				
	Physical Environment	650	0	650	
	Reserves	137,255	0	137,255	
	Total Expenditures	\$ 137,905	\$ -	\$ 137,905	
Fund 119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,274,165	0	1,274,165	
	Miscellaneous Revenue	4,000	0	4,000	
	Less 5%	0	0	0	
	Cash Carry Forward	4,064,373	0	4,064,373	
	Total Revenues	\$ 5,342,538	\$ -	\$ 5,342,538	
	Expenditures				
	Physical Environment	1,200	0	1,200	
	Culture/ Recreation	0	0	0	
	Reserves	5,341,338	0	5,341,338	
	Total Expenditures	\$ 5,342,538	\$ -	\$ 5,342,538	
Fund 120	<u>Utility Regulatory Authority</u>				
	Revenues				
	Miscellaneous Revenue	50	0	50	
	Cash Carry Forward	22,159	0	22,159	
	Total Revenues	\$ 22,209	\$ -	\$ 22,209	
	Expenditures				
	Reserves	22,209	0	22,209	
	Total Expenditures	\$ 22,209	\$ -	\$ 22,209	
Fund 126	<u>800 MHz System Escrow Account</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	Public Safety	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 127	<u>North Malacompra Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	32,300	0	32,300	
	Miscellaneous Revenue	200	0	200	
	Excess Fees	200	0	200	
	Less 5%	0	0	0	
	Cash Carry Forward	171,939	0	171,939	
	Total Revenues	\$ 204,639	\$ -	\$ 204,639	
	Expenditures				
	Physical Environment	3,550	0	3,550	
	Reserves	201,089	0	201,089	
	Total Expenditures	\$ 204,639	\$ -	\$ 204,639	
Fund 128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	1,617,074	0	1,617,074	
	Interfund Transfer	36,439	0	36,439	
	Total Revenues	\$ 1,653,513	\$ -	\$ 1,653,513	
	Expenditures				
	Public Safety	1,289,128	0	1,289,128	
	Transportation	364,385	0	364,385	
	Total Expenditures	\$ 1,653,513	\$ -	\$ 1,653,513	
Fund 130	<u>Transportation Impact Fee East- Old</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	10,000	0	10,000	
	Cash Carry Forward	2,671,084	0	2,671,084	
	Total Revenues	\$ 2,681,084	\$ -	\$ 2,681,084	
	Expenditures				
	Transportation	2,100	0	2,100	
	Reserves	2,678,984	0	2,678,984	
	Total Expenditures	\$ 2,681,084	\$ -	\$ 2,681,084	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	1,500	0	1,500	
	Cash Carry Forward	140,177	0	140,177	
	Total Revenues	\$ 141,677	\$ -	\$ 141,677	
	Expenditures				
	Transportation	250	0	250	
	Reserves	141,427	0	141,427	
	Total Expenditures	\$ 141,677	\$ -	\$ 141,677	
Fund 132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Miscellaneous Revenue	42,500	0	42,500	
	Less 5%	0	0	0	
	Cash Carry Forward	155,566	0	155,566	
	Total Revenues	\$ 198,066	\$ -	\$ 198,066	
	Expenditures				
	Culture/Recreation	155,150	0	155,150	
	Reserves	42,916	0	42,916	
	Total Expenditures	\$ 198,066	\$ -	\$ 198,066	
Fund 133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Miscellaneous Revenue	200	0	200	
	Less 5%	0	0	0	
	Cash Carry Forward	29,311	0	29,311	
	Total Revenues	\$ 29,511	\$ -	\$ 29,511	
	Expenditures				
	Culture/Recreation	100	0	100	
	Reserves	29,411	0	29,411	
	Total Expenditures	\$ 29,511	\$ -	\$ 29,511	
Fund 134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Miscellaneous Revenue	12,250	0	12,250	
	Less 5%	0	0	0	
	Cash Carry Forward	135,224	0	135,224	
	Total Revenues	\$ 147,474	\$ -	\$ 147,474	
	Expenditures				
	Culture/Recreation	150	0	150	
	Reserves	147,324	0	147,324	
	Total Expenditures	\$ 147,474	\$ -	\$ 147,474	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 135	<u>Parks Impact Fee Zone 4</u>				
	Revenues				
	Miscellaneous Revenue	15,550	0	15,550	
	Less 5%	0	0	0	
	Cash Carry Forward	61,000	0	61,000	
	Total Revenues	\$ 76,550	\$ -	\$ 76,550	
	Expenditures				
	Culture/Recreation	100	0	100	
	Reserves	76,450	0	76,450	
	Total Expenditures	\$ 76,550	\$ -	\$ 76,550	
Fund 137	<u>Transportation Impact Fee New East</u>				
	Revenues				
	Miscellaneous Revenue	2,000	0	2,000	
	Cash Carry Forward	850,612	0	850,612	
	Total Revenues	\$ 852,612	\$ -	\$ 852,612	
	Expenditures				
	Transportation	900	0	900	
	Reserves	851,712	0	851,712	
	Total Expenditures	\$ 852,612	\$ -	\$ 852,612	
Fund 141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	300	0	300	
	Cash Carry Forward	181,935	0	181,935	
	Total Revenues	\$ 182,235	\$ -	\$ 182,235	
	Expenditures				
	Economic Environment	182,235	0	182,235	
	Total Expenditures	\$ 182,235	\$ -	\$ 182,235	
Fund 143	<u>SHIP</u>				
	Revenues				
	Intergovernmental Revenue	766,144	0	766,144	
	Miscellaneous Revenue	32,500	0	32,500	
	Interfund Transfer	0	0	0	
	Cash Carry Forward	298,197	0	298,197	
	Total Revenues	\$ 1,096,841	\$ -	\$ 1,096,841	
	Expenditures				
	Economic Environment	1,096,841	0	1,096,841	
	Total Expenditures	\$ 1,096,841	\$ -	\$ 1,096,841	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 145	<u>Old Kings Road Landfill</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	750	0	750	
	Cash Carry Forward	486,000	0	486,000	
	Total Revenues	\$ 486,750	\$ -	\$ 486,750	
	Expenditures				
	Physical Environment	50,050	0	50,050	
	Reserves	436,700	0	436,700	
	Total Expenditures	\$ 486,750	\$ -	\$ 486,750	
Fund 126	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	1,200	0	1,200	
	Cash Carry Forward	975,850	0	975,850	
	Total Revenues	\$ 977,050	\$ -	\$ 977,050	
	Expenditures				
	Physical Environment	50,100	0	50,100	
	Reserves	926,950	0	926,950	
	Total Expenditures	\$ 977,050	\$ -	\$ 977,050	
Fund 148	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	400	0	400	
	Cash Carry Forward	266,874	0	266,874	
	Total Revenues	\$ 267,274	\$ -	\$ 267,274	
	Expenditures				
	Reserves	267,274	0	267,274	
	Total Expenditures	\$ 267,274	\$ -	\$ 267,274	
Fund 152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Cash Carry Forward	20,968	0	20,968	
	Total Revenues	\$ 20,968	\$ -	\$ 20,968	
	Expenditures				
	Economic Environment	20,968	0	20,968	
	Total Expenditures	\$ 20,968	\$ -	\$ 20,968	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 153	<u>CDBG-Urban Development</u>				
	Revenues				
	Interfund Transfer	0	0	0	
	Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
	Expenditures				
	Economic Environment	0	0	0	
	Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Fund 175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Licenses and Permits	5,220	0	5,220	
	Miscellaneous Revenue	30	0	30	
	Excess Fees	0	0	0	
	Less 5%	0	0	0	
	Cash Carry Forward	43,815	0	43,815	
	Total Revenues	<u>\$ 49,065</u>	<u>\$ -</u>	<u>\$ 49,065</u>	
	Expenditures				
	General Government	250	0	250	
	Transportation	48,815	0	48,815	
	Total Expenditures	<u>\$ 49,065</u>	<u>\$ -</u>	<u>\$ 49,065</u>	
Fund 177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,282	0	1,282	
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	20	0	20	
	Excess Fees	10	0	10	
	Less 5%	0	0	0	
	Cash Carry Forward	26,865	0	26,865	
	Total Revenues	<u>\$ 28,177</u>	<u>\$ -</u>	<u>\$ 28,177</u>	
	Expenditures				
	Human Services	28,177	0	28,177	
	Total Expenditures	<u>\$ 28,177</u>	<u>\$ -</u>	<u>\$ 28,177</u>	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,280	0	2,280	
	Miscellaneous Revenue	60	0	60	
	Excess Fees	15	0	15	
	Less 5%	0	0	0	
	Cash Carry Forward	41,809	0	41,809	
	Total Revenues	\$ 44,164	\$ -	\$ 44,164	
	Expenditures				
	Human Services	6,400	0	6,400	
	Reserves	37,764	0	37,764	
	Total Expenditures	\$ 44,164	\$ -	\$ 44,164	
Fund 180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	60,000	0	60,000	
	Intergovernmental Revenue	74,000	0	74,000	
	Charges for Services	302,500	0	302,500	
	Fines & Forfeitures	0	0	0	
	Miscellaneous Revenue	16,500	0	16,500	
	Cash Carry Forward	937,956	0	937,956	
	Total Revenues	\$ 1,390,956	\$ -	\$ 1,390,956	
	Expenditures				
	General Government	605,937	1,807	607,744	Personnel Adjustments
	Public Safety	106,079	0	106,079	
	Reserves	678,940	(1,807)	677,133	Rebalancing
	Total Expenditures	\$ 1,390,956	\$ -	\$ 1,390,956	
Fund 181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	1,016,000	0	1,016,000	
	Intergovernmental Revenue	0	0	0	
	Charges for Services	2,000	0	2,000	
	Fines & Forfeitures	1,000	0	1,000	
	Miscellaneous Revenue	31,500	0	31,500	
	Cash Carry Forward	1,008,361	0	1,008,361	
	Total Revenues	\$ 2,058,861	\$ -	\$ 2,058,861	
	Expenditures				
	Public Safety	1,836,649	3,728	1,840,377	Personnel Adjustments
	Reserves	222,212	(3,728)	218,484	Rebalancing
	Total Expenditures	\$ 2,058,861	\$ -	\$ 2,058,861	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 182	<u>Public Safety Communication Network</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Charges for Services	577,016	0	577,016	
	Fines & Forfeitures	50,000	0	50,000	
	Miscellaneous Revenue	3,000	0	3,000	
	Interfund Transfer	700,000	0	700,000	
	Other Sources	0	0	0	
	Cash Carry Forward	630,101	0	630,101	
	Total Revenues	\$ 1,960,117	\$ -	\$ 1,960,117	
	Expenditures				
	Public Safety	1,879,163	0	1,879,163	
	Reserves	80,954	0	80,954	
	Total Expenditures	\$ 1,960,117	\$ -	\$ 1,960,117	
Fund 184	<u>Disaster Relief</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	0	0	0	
	Interfund Revenue	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	Public Safety	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	
Fund 185	<u>Federal Relief</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	Public Safety	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	
Fund 187	<u>Capital Preservation</u>				
	Revenues				
	Interfund Transfer	556,000	179,000	735,000	Increased Justice Center Roof Repl cost
	Total Revenues	\$ 556,000	\$ 179,000	\$ 735,000	
	Expenditures				
	General Government	556,000	179,000	735,000	Increased Justice Center Roof Repl cost
	Total Expenditures	\$ 556,000	\$ 179,000	\$ 735,000	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	10,000	0	10,000	
	Miscellaneous Revenue	0	0	0	
	Less 5%	0	0	0	
	Cash Carry Forward	19,206	0	19,206	
	Total Revenues	\$ 29,206	\$ -	\$ 29,206	
	Expenditures				
	Interfund Transfers	0	0	0	
	Reserves	29,206	0	29,206	
	Total Expenditures	\$ 29,206	\$ -	\$ 29,206	
Fund 193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	2,700	0	2,700	
	Miscellaneous Revenue	15	0	15	
	Less 5%	0	0	0	
	Cash Carry Forward	14,307	0	14,307	
	Total Revenues	\$ 17,022	\$ -	\$ 17,022	
	Expenditures				
	Court Related	50	0	50	
	Reserves	16,972	0	16,972	
	Total Expenditures	\$ 17,022	\$ -	\$ 17,022	
Fund 194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	400,000	0	400,000	
	Miscellaneous Revenue	2,000	0	2,000	
	Cash Carry Forward	836,131	0	836,131	
	Total Revenues	\$ 1,238,131	\$ -	\$ 1,238,131	
	Expenditures				
	Court Related	517,496	0	517,496	
	Reserves	720,635	0	720,635	
	Total Expenditures	\$ 1,238,131	\$ -	\$ 1,238,131	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	17,100	0	17,100	
	Miscellaneous Revenue	20	0	20	
	Cash Carry Forward	0	0	0	
	Total Revenues	\$ 17,120	\$ -	\$ 17,120	
	Expenditures				
	Court Related	30	0	30	
	Interfund Transfers	17,090	0	17,090	
	Total Expenditures	\$ 17,120	\$ -	\$ 17,120	
Fund 196	<u>Crime Prevention Fund</u>				
	Revenues				
	Fines & Forfeitures	28,500	0	28,500	
	Miscellaneous Revenue	100	0	100	
	Less 5%	0	0	0	
	Cash Carry Forward	139,053	0	139,053	
	Total Revenues	\$ 167,653	\$ -	\$ 167,653	
	Expenditures				
	Public Safety	200	47,940	48,140	New Project Approved
	Interfund Transfers	0	0	0	
	Reserves	167,453	(47,940)	119,513	New Project Approved
	Total Expenditures	\$ 167,653	\$ -	\$ 167,653	
Fund 197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	18,000	0	18,000	
	Miscellaneous Revenue	100	0	100	
	Interfund Transfers	77,090	0	77,090	
	Cash Carry Forward	137,681	0	137,681	
	Total Revenues	\$ 232,871	\$ -	\$ 232,871	
	Expenditures				
	Court Related	154,807	0	154,807	
	Reserves	78,064	0	78,064	
	Total Expenditures	\$ 232,871	\$ -	\$ 232,871	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	18,550	0	18,550	
	Miscellaneous Revenue	80	0	80	
	Interfund Transfers	50,494	0	50,494	
	Cash Carry Forward	8,582	0	8,582	
	Total Revenues	\$ 77,706	\$ -	\$ 77,706	
	Expenditures				
	Court Related	77,706	0	77,706	
	Total Expenditures	\$ 77,706	\$ -	\$ 77,706	
Fund 211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	2,089,630	0	2,089,630	
	Miscellaneous Revenue	1,000	0	1,000	
	Less 5%	0	0	0	
	Cash Carry Forward	765,527	0	765,527	
	Total Revenues	\$ 2,856,157	\$ -	\$ 2,856,157	
	Expenditures				
	Debt Service	1,793,315	0	1,793,315	
	Reserves	1,062,842	0	1,062,842	
	Total Expenditures	\$ 2,856,157	\$ -	\$ 2,856,157	
Fund 212	<u>Bond-Capital Improvement Referendum</u>				
	Revenues				
	Other Taxes	200,000	8,297	208,297	EDR Revenue Estimate Increase
	Intergovernmental Revenue	3,300,000	214,803	3,514,803	EDR Revenue Estimate Increase
	Miscellaneous Revenue	1,000	0	1,000	
	Cash Carry Forward	3,327,805	0	3,327,805	
	Total Revenues	\$ 6,828,805	\$ 223,100	\$ 7,051,905	
	Expenditures				
	Debt Service	3,492,555	0	3,492,555	
	Reserves	3,336,250	223,100	3,559,350	EDR Revenue Estimate Increase
	Total Expenditures	\$ 6,828,805	\$ 223,100	\$ 7,051,905	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 213	<u>Bond-Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	98,835	0	98,835	
	Miscellaneous Revenue	0	0	0	
	Interfund Transfers	0	0	0	
	Less 5%	0	0	0	
	Cash Carry Forward	0	0	0	
	Total Revenues	\$ 98,835	\$ -	\$ 98,835	
	Expenditures				
	Debt Service	91,254	(4,329)	86,925	Updated AM Schedule
	Reserves	7,581	4,329	11,910	Updated AM Schedule
	Total Expenditures	\$ 98,835	\$ -	\$ 98,835	
Fund 214	<u>Bond-Taxable Spec Assessment Rev S18B</u>				
	Revenues				
	Licenses and Permits	697,814	(697,814)	0	Change in Assessment
	Miscellaneous Revenues	150	0	150	
	Interfund Transfer	0	660,524	660,524	Change in Assessment
	Cash Carry Forward	72,650	(29,150)	43,500	Change in Assessment
	Total Revenues	\$ 770,614	\$ (66,440)	\$ 704,174	
	Expenditures				
	Debt Service	704,174	0	704,174	
	Reserves	66,440	(66,440)	0	Change in Assessment
	Total Expenditures	\$ 770,614	\$ (66,440)	\$ 704,174	
Fund 215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Interfund Transfer	323,792	0	323,792	
	Total Revenues	\$ 323,792	\$ -	\$ 323,792	
	Expenditures				
	Debt Service	323,792	0	323,792	
	Total Expenditures	\$ 323,792	\$ -	\$ 323,792	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,274,165	0	1,274,165	
	Miscellaneous Revenue	3,500	0	3,500	
	Less 5%	0	0	0	
	Cash Carry Forward	1,329,733	0	1,329,733	
	Total Revenues	\$ 2,607,398	\$ -	\$ 2,607,398	
	Expenditures				
	Debt Service	1,163,060	0	1,163,060	
	Reserves	1,444,338	0	1,444,338	
	Total Expenditures	\$ 2,607,398	\$ -	\$ 2,607,398	
Fund 220	<u>Bond TDT Revenue Series 2017</u>				
	Revenues				
	Interfund Transfer	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	Debt Service	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	
Fund 221	<u>Bond Grant Anticipated Note S2020</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Cash Carry Forward	0	400,000	400,000	Updated CCF
	Total Revenues	\$ -	\$ 400,000	\$ 400,000	
	Expenditures				
	Debt Service	0	400,000	400,000	Updated CCF
	Total Expenditures	\$ -	\$ 400,000	\$ 400,000	
Fund 302	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	535,000	0	535,000	
	Charges for services	0	0	0	
	Miscellaneous Revenue	1,000	0	1,000	
	Cash Carry Forward	512,321	0	512,321	
	Total Revenues	\$ 1,048,321	\$ -	\$ 1,048,321	
	Expenditures				
	Public Safety	1,048,321	0	1,048,321	
	Total Expenditures	\$ 1,048,321	\$ -	\$ 1,048,321	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	1,200	0	1,200	
	Cash Carry Forward	415,152	0	415,152	
	Total Revenues	\$ 416,352	\$ -	\$ 416,352	
	Expenditures				
	Culture/Recreation	700	0	700	
	Reserves	415,652	0	415,652	
	Total Expenditures	\$ 416,352	\$ -	\$ 416,352	
Fund 308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	4,000	0	4,000	
	Cash Carry Forward	804,842	0	804,842	
	Total Revenues	\$ 808,842	\$ -	\$ 808,842	
	Expenditures				
	Culture/Recreation	4,700	0	4,700	
	Reserves	804,142	0	804,142	
	Total Expenditures	\$ 808,842	\$ -	\$ 808,842	
Fund 311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	5,250,000	(1,766,060)	3,483,940	EDR Estimate & 1/2 Cent Increase Removed
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	30,000	0	30,000	
	Cash Carry Forward	1,671,523	0	1,671,523	
	Total Revenues	\$ 6,951,523	\$ (1,766,060)	\$ 5,185,463	
	Expenditures				
	General Government	2,800	0	2,800	
	Public Safety	1,127,800	(1,125,000)	2,800	1/2 Cent Increase Removed
	Physical Environment	0	0	0	
	Human Services	0	0	0	
	Culture/Recreation	0	(1,125,000)	(1,125,000)	1/2 Cent Increase Removed
	Transfer to Constitutional Officers	4,125,000	0	4,125,000	
	Reserves	1,695,923	483,940	2,179,863	EDR Estimate
	Total Expenditures	\$ 6,951,523	\$ (1,766,060)	\$ 5,185,463	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 312	<u>2015 Capital Improvements Bond</u>				
	Revenues				
	Miscellaneous Revenue	0	0	0	
	Cash Carry Forward	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	General Government	0	0	0	
	Public Safety	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	
Fund 313	<u>CPF-Taxable Special Assessment Revenue Series 2018</u>				
	Revenues				
	Miscellaneous Revenue	0	0	0	
	Interfund Transfers	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	Physical Environment	0	0	0	
	Interfund Transfers	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	
Fund 314	<u>CPF-Taxable Special Assessment Revenue Series 2018B</u>				
	Revenues				
	Cash Carry Forward	0	65,000	65,000	Updated CCF
	Total Revenues	\$ -	\$ 65,000	\$ 65,000	
	Expenditures				
	Debt Service	0	0	0	
	Physical Environment	0	65,000	65,000	Updated CCF
	Total Expenditures	\$ -	\$ 65,000	\$ 65,000	
Fund 315	<u>CPF-New Sheriff Op Center</u>				
	Revenues				
	Cash Carry Forward	0	3,000,000	3,000,000	CFWD Startup
	Total Revenues	\$ -	\$ 3,000,000	\$ 3,000,000	
	Expenditures				
	Public Safety	0	3,000,000	3,000,000	CFWD Startup
	Total Expenditures	\$ -	\$ 3,000,000	\$ 3,000,000	
Fund 316	<u>General Capital Projects</u>				
	Revenues				
	Interfund Transfer	10,945,000	(225,000)	10,720,000	Decreased CIP
	Total Revenues	\$ 10,945,000	\$ (225,000)	\$ 10,720,000	
	Expenditures				
	General Government	50,000		50,000	
	Public Safety	4,600,000	(250,000)	4,350,000	Decreased CIP
	Culture/Recreation	6,295,000	25,000	6,320,000	Added CIP project
	Total Expenditures	\$ 10,945,000	\$ (225,000)	\$ 10,720,000	

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Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	120,000	0	120,000	
	Miscellaneous Revenue	0	0	0	
	Excess Fees	0	0	0	
	Cash Carry Forward	0	0	0	
	Total Revenues	\$ 120,000	\$ -	\$ 120,000	
	Expenditures				
	General Government	3,000	0	3,000	
	Public Transportation	105,000	0	105,000	
	Reserves	12,000	0	12,000	
	Total Expenditures	\$ 120,000	\$ -	\$ 120,000	
Fund 319	<u>2008 ESL Referendum</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	1,200	0	1,200	
	Cash Carry Forward	746,722	0	746,722	
	Total Revenues	\$ 747,922	\$ -	\$ 747,922	
	Expenditures				
	General Government	1,200	(1,200)	0	Wrong Department used
	Physical Environment	0	0	0	
	Culture/Recreation	0	1,200	1,200	Correct Department
	Reserves	746,722	0	746,722	
	Total Expenditures	\$ 747,922	\$ -	\$ 747,922	
Fund 320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Miscellaneous Revenue	0	0	0	
	Other Sources	0	0	0	
	Cash Carry Forward	0	0	0	
	Total Revenues	\$ -	\$ -	\$ -	
	Expenditures				
	Physical Environment	0	0	0	
	Total Expenditures	\$ -	\$ -	\$ -	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 401	<u>Airport</u>				
	Revenues				
	Licenses & Permits	500	0	500	
	Intergovernmental Revenue	0	0	0	
	Charges for Services	2,439,849	0	2,439,849	
	Miscellaneous Revenue	51,314	0	51,314	
	Special Items	0	0	0	
	Cash Carry Forward	1,407,526	(539,333)	868,193	Personnel Adjustments & Debt Service Payment added Back
	Total Revenues	\$ 3,899,189	\$ (539,333)	\$ 3,359,856	
	Expenses				
	Transportation	2,168,070	116,670	2,284,740	
	Reserves	1,731,119	(656,003)	1,075,116	Personnel Adjustments & Debt Service Payment added Back
	Total Expenses	\$ 3,899,189	\$ (539,333)	\$ 3,359,856	
Fund 402	<u>Sanitary Landfill</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Charges for Services	1,250	0	1,250	
	Miscellaneous Revenue	0	0	0	
	Cash Carry Forward	530,000	0	530,000	
	Total Revenues	\$ 531,250	\$ -	\$ 531,250	
	Expenses				
	Physical Environment	323,301	0	323,301	
	Reserves	207,949	0	207,949	
	Total Expenses	\$ 531,250	\$ -	\$ 531,250	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Other Taxes	217,481	0	217,481	
	Intergovernmental Revenue	0	0	0	
	Charges for Services	1,779,748	0	1,779,748	
	Miscellaneous Revenue	20,000	0	20,000	
	Excess Fees	7,000	0	7,000	
	Cash Carry Forward	1,066,570	0	1,066,570	
	Total Revenues	\$ 3,090,799	\$ -	\$ 3,090,799	
	Expenses				
	Physical Environment	1,870,881	748	1,871,629	Workers Comp Correction
	Reserves	1,219,918	(748)	1,219,170	Workers Comp Correction
	Total Expenses	\$ 3,090,799	\$ -	\$ 3,090,799	

Schedule A

Fund	Description	Tentative FY 21-22	Adjustments to Tentative	Adjusted Tentative FY 21-22	Comments
Fund 603	<u>Health Insurance</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	
	Miscellaneous Revenue	10,084,500	0	10,084,500	
	Special Items	0	0	0	
	Cash Carry Forward	3,301,153	0	3,301,153	
	Total Revenues	\$ 13,385,653	\$ -	\$ 13,385,653	
	Expenditures				
	General Government	62,698	869	63,567	Personnel Adjustments
	Other Uses	9,765,300	773,701	10,539,001	Stop Loss Premiums
	Reserves	3,557,655	(774,570)	2,783,085	Personnel Adjustments & Stop Loss Premiums
	Total Expenditures	\$ 13,385,653	\$ -	\$ 13,385,653	
Fund 702	<u>Daytona North Service District</u>				
	Revenues				
	Other Taxes	0	0	0	
	Licenses & Permits	260,000	0	260,000	
	Miscellaneous Revenue	1,000	0	1,000	
	Excess Fees	1,000	0	1,000	
	Less 5%	0	0	0	
	Cash Carry Forward	430,530	0	430,530	
	Total Revenues	\$ 692,530	\$ -	\$ 692,530	
	Expenditures				
	General Government	34,450	0	34,450	
	Transportation	392,150	0	392,150	
	Reserves	265,930	0	265,930	
	Total Expenditures	\$ 692,530	\$ -	\$ 692,530	
	Revenues	\$ 219,865,069	\$ 1,229,376	\$ 221,094,445	
	Expenses	\$ 219,865,069	\$ 1,229,376	\$ 221,094,445	



2018 Strategic Plan Flagler County Board of Commissioners





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Board of County Commissioners



From Left to right: Vice Chair Donald O'Brien, Jr. (Dist. 5), Commissioner Nate McLaughlin (Dist. 4), Commissioner David Sullivan (Dist. 3), Chair Gregory Hansen (Dist. 2) and Commissioner Charles Ericksen, Jr. (Dist. 1)

Special Acknowledgments:

Craig Coffey
County Administrator



Albert Hadeed
County Attorney





The Commission's Vision Statement for Flagler County in 2028

It is the year 2028 - a decade since creation of the Flagler County Strategic Plan - and a higher quality of life in our community has surpassed expectations. The economy is diversified and provides high-wage jobs, including stem-related jobs, and high levels of employment that increase the median income of Flagler citizens. Natural resources, including water and environmentally important lands, are protected and conserved as the County has continued to acquire land for parks. Arts, culture and education are cherished and nurtured, as are Flagler's ecological, architectural, and historic resources. Indeed, ecotourism, parks, bicycle trails and locations are widely acknowledged as key parts of the County's identity. Local governments work collectively to provide and plan enhanced services in the areas of: public safety and first responders, transportation, recreation, social services and utilities while planning effectively for the future. As a result, all levels of education are supported; students stay or return after graduation for available jobs; and the needs of all of Flagler's residents, including seniors are met. Residents express a high degree of satisfaction with their community and their local governments.



Commission Leadership

Core Values

Service, Integrity, Accountability,
Respect, Collaboration, Stewardship,
Transparency, Performance

Governance

Leader in local governance with innovative, competent, and responsible public servants, committed to promoting integrity, creating meaningful opportunities for citizen engagement and co-creation, and ensuring fiscal stewardship.

Leadership

- Provide effective and efficient public services which strengthen our community quality of life.
- Provide the foundation for the delivery of exceptional service operations for the citizens of Flagler County.
- Act with foresight to ensure the long-term health and well-being of the communities.
- Work with the Administrator to seek a balanced approach to deliver multi-benefit projects, programs, and services in an economically, environmentally, and socially responsible way.
- Serve as a liaison engaging citizens and local, state and federal officials, organizations, associations, and committees to create a quality of life for our community that is equitable, just, and sustainable.
- Continue to promote collaboration and transparency.
- Require the highest standards of professionalism, ethics and integrity.
- At a minimum, as part of the Florida Association of Counties, obtain the Certified County Commissioner Accreditation and consider the Advanced County Commissioner, Torchbearers and Government Education programs.



Introduction

The planning horizon for the 2018 Strategic Vision is the year 2028 and beyond, or around ten years into the future. The Plan represents an evolution of the original plan that was developed in 2010 and continues to build upon the original six (6) target areas which included:

1. Diversified Economy, Increased Commercial and Industrial Tax Base, Sustainable Business Community
2. Effective Land Planning and Growth Management – Comprehensive Plan and Land Development Regulations
3. Protecting the Environment, Preserving Our Natural Resources
4. Preserving Our Heritage
5. Social Services
6. Infrastructure and Public Services

The 2013 Update built upon the target areas as well, but revised some of the original strategic goals and objectives while adding objectives at a project level. Under the title of “Public Facilities and Public Services” there were fifteen (15) projects. “Recreation and Tourism” had twenty-six (26) projects. The project level objectives provide direction to staff so that time and efforts can be devoted to accelerate the development of the priority objectives. As part of the 2018 planning process, a report card was presented that provides a snapshot of the many achievements to date.

With the 2018 update, when reflecting on where we are now, who could have anticipated the impact of personal computers/tablets, cellular phones and social media would have on local government? The world and our community are impacted daily by technological, economic, and societal changes in ways that present challenges to the way local government has traditionally operated. Additionally, the County’s population will be growing, aging and diversifying in the years to come. As a result of these demographic shifts, service delivery needs will also be evolving.

In appreciation of that reality, this Strategic Plan demonstrates, through its content, the Commission’s commitment to continue to respond to service needs directly, where appropriate. The framework of this plan defines and coordinates the County’s response to the greater scope of needs and services required by Flagler residents.

Recognizing the expanding needs for services, the original 2010 six (6) target areas have grown to eleven (11) target areas in 2018. The added target areas depicted on the following page make up the heart of the plan and will help guide the County’s funding decisions, project prioritization and resource usage.

STRATEGIC TARGET AREAS - ELEVEN (11)



The Commission strategies include eleven (11) target areas that are linked to twelve (12) goals representing a long-term focus on emphasizing key areas. These goals are coupled with ninety (90) objectives and three hundred and two (302) actions, both short-term and long-term in nature. The objectives specify particular directions within the goal areas. The action items for each objective identify a few key ways to make significant progress on that objective. Some of these involve resources and some do not. Some of the actions for any given objective may be contingent on funding availability, opportunity, timing, and the like.

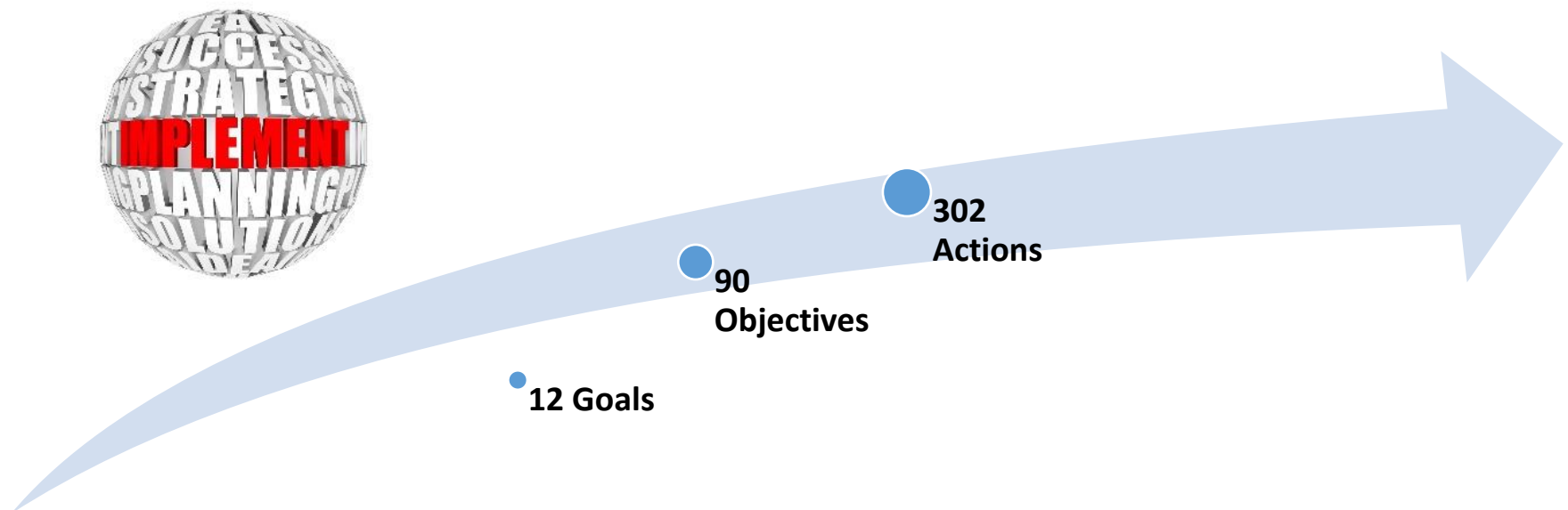
With the clear vision established by the Strategic Plan and continued leadership, the Commission hopes the achievements from this plan will result in positive experiences and enhanced quality of life for the entire community.

Inter-Governmental Collaboration/Cooperation and Public/Private Partnerships

As local governments work to navigate fiscal constraints and growing or changing service demands, it is acknowledged that collaborative/cooperative efforts hold the potential for improvements in efficiency and effectiveness. Some of the efforts contained within the 2018 Strategic Plan are reliant on collaboration and cooperation with municipalities, not-for-profit agencies and civic groups.

Implementation

The County is committed to the ongoing responsibility of implementing the Strategic Plan while carefully reviewing the viability and financial impact of each action. Implementation requires an understanding of plan costs, commitment to funding, collaborative/cooperative partnerships, and human resources.





Top Priorities

While all of the ninety (90) objectives are important to pursue, the Commission recognized that the County simply does not have the resources and manpower to pursue all the objectives at the same time or with the same degree of effort. Commissioners therefore identified twenty three (23) top-tier priorities, as guidance to staff. These include general areas of emphasis and specific objectives.

The Commission recognized that ensuring public safety is perhaps its most important responsibility and therefore its highest priority. In addition to Public Safety, Preservation of Natural Resources was also recognized as important and as receiving overwhelming support among County residents. Because the County has already committed to the actions needed to move it forward, fewer specific objectives related to it appear in the top priorities. Water, sewer and stormwater together constitute another area of high importance and the Commission noted these as urgent issues for the County. Emphasis was also placed on continuing to engage in a concerted economic development effort to diversify the tax base to continue to support sustainable economic growth and prosperity.

Of the eleven (11) target areas, twelve (12) goals, ninety (90) objectives and three hundred two (302) actions, and the Commission's twenty three (23) highest priority objectives are presented on the following pages:





Top Priorities

Diversified Economy, Increased Commercial and Industrial Tax Base, Sustainable Business Community

Goal A.1. – A diversified economy providing a range of job opportunities that raise median County income, a high level of employment, and increased tax base.

Obj.A.1.1 – Continue to develop an economic development plan that:

- works toward a target for the percentage of the tax base that should be commercial and industrial;
- periodically reviews and amends identified targeted businesses and industries;
- continues to maintain performance based economic incentives to attract targeted businesses and industries; and
- the Comprehensive Economic Development Strategy (CEDS) wherever possible.

Obj.A.1.2 – Continue to provide the resources needed to advance economic development and tourism.

Goal A.2. – Affordable (workforce) housing and infrastructure for housing which supports a diversified economy.

Obj.A.2.2 – Continue to participate in and support local, regional, and State efforts to address workforce housing, including those focused on public awareness.

Effective Land Planning and Growth Management -- Comprehensive Plan and Land Development Regulations

Goal B.1. – Future development whether residential, commercial or industrial in nature, that is responsible-growth oriented, low impact and “environmentally friendly” (green).

Obj.B.1.1 – Complete revisions to the Land Development Code to reflect changes to the adopted comprehensive plan, and that take a common sense approach supporting smart growth.

Obj.B.1.6 – Periodically review County-owned land to identify properties which will not serve conservation (or other purposes, and) that can be declared surplus and offered for sale, or potentially donated.

Obj.B.1.7 – Develop long-term strategies addressing coastal/beach resiliency.



Top Priorities

Protect
Protecting the
Environment,
Preserving Our
Natural
Resources

Goal C.1. – Natural systems that are intact and functioning and that contribute to the highest possible quality of life for Flagler residents.

Obj.C.1.5 – Pursue known and proven Shoreline Stabilization/Protection methods to further beach preservation and public and private property protection.

Preserving
Our Heritage

Goal D.1. – Future Protect and preserve natural, historic, archaeological, and cultural resources that illustrate the diverse history of Flagler, and enhance Flagler County’s unique identity.

Obj.D.1.1 – Protect archeological resources related to the original inhabitants of Flagler County, including middens, camps, burial mounds, and similar locations, so they can be fully archeologically explored and documented and ultimately used to educate individuals on these early inhabitants.

Obj.D.1.6 – In partnership with other public and private entities, develop a Welcome/Information Center along the US 1 corridor off of I-95 displaying historic and archaeological resources.

Obj. D.1.7 – In partnership with other public and private entities, develop a Welcome/Information Center along the A1A corridor displaying historic and archaeological resources.

Arts and
Culture

Goal: E.1. - Preserve, celebrate, challenge, and enhance community identity through arts and culture.

Obj. E.1. – Establish an Arts and Culture Advisory Committee to advise the Commission and staff on all civic programs that relate to arts and culture.



Top Priorities

Social Services

Goal F.1. – Elder care and homeless services to meet the needs of those who do not have other options, provided as economically as possible and to the extent resources permit.

Obj. F.1.1. – Working in concert with non-profit and non-governmental organizations, develop short and long-term plans for addressing elder care, homelessness, and related issues, to the extent resources permit.

Goal F.2. – Reduced correctional system loads through programs that address drug, alcohol and mental health issues that lead to incarceration or recidivism.

Obj.F.2.3 – Support the courts and law enforcement in establishing, supporting, or expanding diversion programs (ones that provide treatment or assistance in lieu of incarceration, i.e. STRIDE, Pre-Trial Release, Drug Court, Teen Court, Crisis Triage and Treatment, Veterans Court), as resources permit.



Top Priorities

Infrastructure

Goal G.1. – Infrastructure that support Flagler County’s desired quality of life and vision for the future.

Water and Sewer

Obj.G.1.6 – When and where possible, pursue various methods and opportunities to provide utilities targeted to support more urbanized areas within unincorporated Flagler County, in the most efficient, equitable, and fiscally responsible manner possible.

Obj.G.1.7 – Develop a coordinated effort to bring public wastewater services to areas north of the Hammock Dunes Bridge on septic or otherwise not served by public sewer.

Stormwater

Obj.G.1.8 – Seek ways to improve the rural drainage system on the west side of the County.

Obj.G.1.9 – Continue to pursue drainage system upgrades to the North MalaCompra Drainage Basin.

Obj.G.1.10 – Develop a detailed maintenance plan for the County’s stormwater maintenance with implementation schedule.



Top Priorities

Public Facilities

Goal H.1. – Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future.

Obj.H.1.2 – Construct a new County Library in Bunnell to provide enhanced services to the south side of the County with additional meeting room space, provide additional library services, and relieve other facility pressure.

Obj.H.1.5 – Develop a plan for County Road Resurfacing/Maintenance Program to include bridges, walks, and stormwater facilities that lie within the public right-of-way.

Obj.H.1.6 – Pursue known and proven Shoreline Stabilization/Protection methods to further beach preservation and public and private property protection.

Public Services

Goal I.1. – Public Service that supports Flagler County’s desired quality of life and vision for the future.

Obj.I.1.1 – Continue to seek ways for the County to organizationally become more cost effective and efficient.

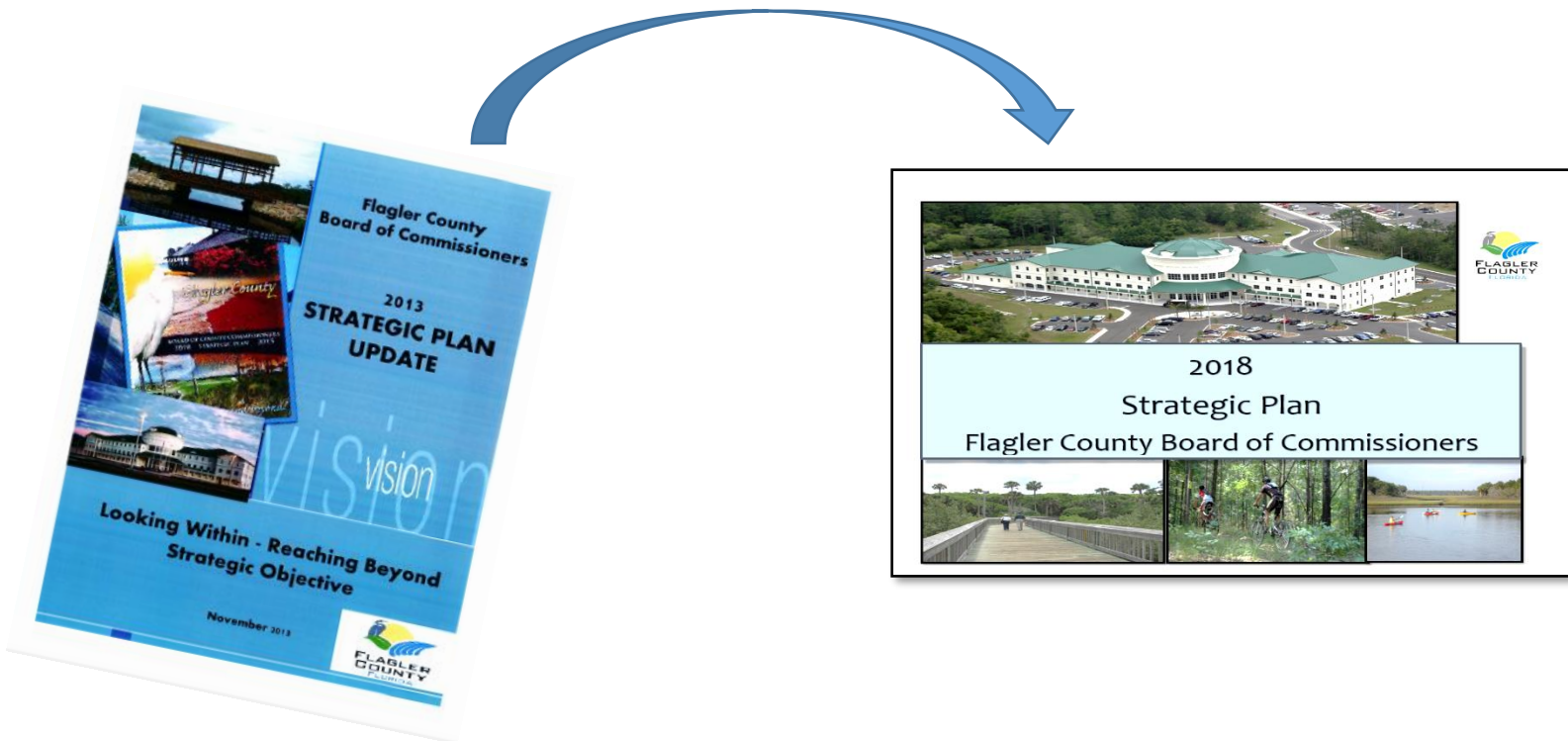
Public Safety

Goal J.1. – Ensure that departments responsible for Public Safety for our community provide a high level of public protection and quality response during emergency situations.

Obj.J.1.1 - Using a cost effective approach, continue to improve the Fire/Rescue/Medical response times and coverage level of service for the areas west of US 1.

Goals, Objectives and Actions

The result of the Strategic Plan is a well-crafted roadmap that is structured to meet emerging challenges and opportunities. The following pages contains the full Plan with all the goals, objectives and actions. The Plan is not intended to provide a comprehensive view of all County services and responsibilities, or serve as a template for staff evaluation. Rather, it strives to reflect and highlight important broad-based goals and objectives which are consistent with the philosophies, principles and priorities of the County, its residents and its leadership.





**(A)
Diversified Economy,
Increased Commercial
and
Industrial Tax Base,
Sustainable Business
Community**





A. Diversified Economy, Increased Commercial and Industrial Tax Base, Sustainable Business Community.

Goal A.1. - A diversified economy providing a range of job opportunities that raise median County income, a high level of employment, and increased tax base.

Obj.A.1.1 - Continue to develop an economic development plan that:

- works toward a target for the percentage of the tax base that should be commercial and industrial;
- periodically reviews and amends identified targeted businesses and industries;
- continues to maintain performance based economic incentives to attract targeted businesses and industries; and
- incorporates the Comprehensive Economic Development Strategy (CEDS) wherever possible.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Conduct periodic economic retreats with the Economic Innovation Committee to keep the plan up to date and economic activities focused.
2. Continue to share the County's economic plan and economic activities with Flagler cities and other economic partners.
3. Identify economic development activities that can be advanced as part of the annual budget process for potential funding and implementation.

Obj.A.1.2 - Continue to provide the resources needed to advance economic development and tourism.

To accomplish this strategic objective, the County plans to implement the following actions:

1. On an annual basis, evaluate the resources allocated to economic and tourism efforts as part of the budget process.
2. Develop a detailed plan and prospectus with the goal of constructing a larger public economic development building to attract manufacturers.
3. Develop additional County controlled tourism assets/capabilities that will act as tourism venue for event in the County, to include one or more of the following.
 - a. Completing the covered arena at the Fair Grounds.



- b. Where possible, construct additional ballfields, soccer fields, pickleball courts, horseshoe pits, etc.

Obj.A.1.3 - Coordinate County policies and activities in the areas of permitting, incentives, infrastructure and marketing to ensure a business-friendly environment.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Through the Land Development Code, streamline all permitting process to the greatest extent possible, especially for economic development process.
2. Continue to evaluate and enhance economic incentives.
3. Develop an economic development marketing plan that builds on the County's economic strengths and successes.

Obj.A.1.4 - On an on-going basis evaluate the land development codes and other County regulations to identify and remove obstacles to desired economic development, without compromising growth management objectives.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the Land Development Code update.
2. As development/permitting obstacles arise, evaluate land development codes and County regulations to determine if adjustments are necessary.

Obj.A.1.5 - Continue to work with municipalities to promote the availability of development ready sites and/or develop facilities to accommodate desired economic development, appropriately zoned and provided with the necessary infrastructure.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Provide expertise, as necessary, to facilitate the development of the sites/areas through grants/seed money and other assistance within the jurisdiction that is participating and actively supporting the County's economic development efforts.

Goal A.2. - Affordable (workforce) housing and infrastructure for housing which supports a diversified economy.



Obj.A.2.1 - Continue to evaluate and enhance the County's affordable housing program in order to stimulate the production of workforce housing. Continue to look for measures that recapture program funds ensuring the sustainability of the program. Encourage and work with Flagler cities as they look for ways to address needs within the community.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to implement the County's housing objectives in accordance with the SHIP plan.
2. Aggressively pursue grant funds for housing located in the appropriate area, when financially feasible.
3. When evaluating the County's land for potential disposition, consider its use for affordable housing purposes, when appropriate.
4. Consider exploring ways the County can further financially incentivize workforce housing.
5. Ensure Zoning and Land Use supports workforce housing.

Obj.A.2.2 - Continue to participate in and support local, regional, and State efforts to address workforce housing, including those focused on public awareness.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Encourage the State legislature to avoid "sweeping" the William E. Sadowski Affordable Housing Trust Fund that provides funding support for affordable housing, workforce housing, and housing for persons with development disabilities.
2. Encourage a range of affordable, accessible, and suitable rental housing options throughout the community.
3. Monitor the housing market conditions and availability of housing stock.
4. Continue to implement housing objectives in accordance with the State Housing Initiatives Partnership Plan (SHIP).

Goal A.3. - An educational system capable of responding quickly to the needs of new businesses and industries.

Obj.A.3.1 - In cooperation with area educational institutions, encourage and coordinate the development of training programs to support desired businesses and industries as they locate in Flagler.

To accomplish this strategic objective, the County plans to implement the following actions:



1. Continue to work with local educational institutions to coordinate training/skill requirements to meet the needs of local employers.
2. Assist in providing information on work skill development and available employment opportunities through print, electronic, and telecommunications media.

Obj.A.3.2 - Broaden the partnership and cooperation with the School Board and other educational institutions to look for opportunities to provide job training and skill development to meet workforce needs.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Evaluate and work with partners to develop and implement methods to reduce barriers to obtaining necessary or upgraded job skills.
2. Explore utilizing the talents and experience of mature workers who bring special skills and knowledge to the work force to supplement job training and skill development needs.



(B)
**Effective Land Planning
and Growth
Management**
**Comprehensive Plan
and Land Development
Regulations**





B. Effective Land Planning and Growth Management -- Comprehensive Plan and Land Development Regulations

Goal B.1. - Future development whether residential, commercial or industrial in nature, that is responsible-growth oriented, low impact and “environmentally friendly” (green).

Obj.B.1.1 - Complete revisions to the Land Development Code to reflect changes to the adopted comprehensive plan, and that take a common sense approach supporting smart growth.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Provide for the integration of the adopted Comprehensive Plan within the Land Development Code update.

Obj.B.1.2 - Include provisions in the comprehensive plan and land development code that allow for conservation development. (Conservation development entails allowing units on a portion of the tract to be concentrated while protecting the most environmentally sensitive portion of the property. This often allows relatively small increases in density within the property in return for permanent protection of remainder of the tract by a conservation easement.)

To accomplish this strategic objective, the County plans to implement the following actions:

1. Explore, as part of the updates, enhancing the ability to design and implement, when and where possible, mitigation activities and other possible offset projects.

Obj.B.1.3 - Require new developments to provide greenways and buffers around developed areas.

To accomplish this strategic objective, the County plans to implement the following actions:

1. In accordance with the Comprehensive Plan, continue to identify and further refine greenways and buffers corridors overtime as land uses change, development applications are received or as other opportunities arise.
2. Where possible, seek to provide corridors to provide connectivity between State and County owned lands, water bodies, conservation easements and parks.



Obj.B.1.4 - Ensure that new development allows, as appropriate, for a range of transportation options that support smart growth, including transit, walkability, and a greater range of options that address workforce transportation needs.

To accomplish this strategic objective, the County plans to implement the following actions:

1. As part of new development analysis, explore ways to maximize roadway capacity and safety by providing multimodal options in accordance with Transportation System Management (TSM) measures.
2. When working with new developments, pursue special opportunities for alternative modes of transportation to serve as attractors to meet workforce transportation needs.

Obj.B.1.5 - Ensure that pre-existing uses in zoning for agricultural areas are addressed in the revisions to the land development code.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to address pre-existing uses as part of the Land Development Code update, such as fireworks facility and pest control business.

Obj.B.1.6 - Periodically review County-owned land to identify properties which will not serve conservation (or other purposes, and) that can be declared surplus and offered for sale, or potentially donated.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Maintain a current/complete inventory of all land owned by the County to include usage, future usage, any deed restrictions, site limitations, and how the property was acquired.
2. When opportunities to sell, transfer, or donate unused and underutilized properties are determined, ensure such sales/transfers are complete in accordance with State and local regulations.

Obj.B.1.7 - Develop long-term strategies addressing coastal/beach resiliency.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Strengthen the County's coastal defenses by completing the County's current multimillion dollars coastal protection project.



2. Complete the future Flagler Beach Dune Reconstruction Projects.
3. Continue to identify and secure new sources of funds to harden barrier island infrastructure to reduce coastal flooding risk.
4. Consider adopting new policies and/or restrictions supporting coastal protection.

Obj.B.1.8 - Ensure that land development regulations and acquisition programs respect property rights and balance public and private interests and rights.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to recognize and provide for, as part of the Land Development Code update, opportunities to advance and coordinate the appropriate balance between land rights and the public interest.

Goal B.2. - A sustainable agricultural community.

Obj.B.2.1 - Recognize and protect the existing rural character of the County.

To accomplish this strategic objective, the County plans to implement the following actions:

1. The County should encourage rural property owners to participate in agriculture land preservation efforts, when possible.
2. The County should monitor the effectiveness of current measures that have been designed to preserve working farmland and open space by reviewing land use changes.
3. Continue to promote agricultural value added economic projects west of US 1 ensuring the agriculture community remains robust.

Obj.B.2.2 - Ensure that land use regulations allow for and support a sustainable agricultural community.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to address land use regulations related to agricultural sustainability as part of the Land Development Code update and any Comprehensive Plan updates.



Obj.B.2.3 - Allow the use of conservation development as a tool to protect agricultural land as well as natural areas.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to address conservation development measures as part of the Land Development Code update and any Comprehensive Plan updates.

Obj.B.2.4 - Allow appropriate energy-producing facilities and agriculture-compatible revenue generating activities in rural areas as a way of maintaining the economic viability of agriculture.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Incentivize agricultural manufacturing (value-added) processes in the same manner as other industries.
2. Consider more County programs to install rural infrastructure to support these industries.



(C)
**Protecting the
Environment,
Preserving Our Natural
Resources**





C Protecting the Environment, Preserving Our Natural Resources

Goal C.1. - Natural systems that are intact and functioning and that contribute to the highest possible quality of life for Flagler residents.

Obj.C.1.1 - Continue the Environmentally Sensitive Lands Program.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to identify and acquire Environmentally Sensitive Lands (ESL) that:
 - Connect public properties
 - Expand currently existing properties
 - Remove inholdings
 - Are unique environmentally
 - Offer potential new recreation
 - Serve a unique purpose, such as stormwater or public water supply
2. Explore options for establishing future funding for environmentally sensitive/important land acquisitions and property management.
3. Pursue renewal of the ESL Program.

Obj.C.1.2 - Continue incentive programs for large landowners to offer conservation easements as part of land development process.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Evaluate land uses on or near conservation easement resource sites and any conflicts that might result.
2. Continue to address by adopting measures as part of the Land Development Code update.
3. Consider the reduction of pervious areas and increase stormwater open space.



Obj.C.1.3 - Develop land development regulations to protect recharge areas.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to address/evaluate onsite transfer of development rights measures as part of the Land Development Code update.
2. Consider the redirection of previous areas and increase stormwater open space.

Obj.C.1.4 - Continue to raise public awareness on the importance of environmental sustainability.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to educate the public on environmental issues by:
 - a. Conducting outreach within the school system and with the public;
 - b. provided for public participation on projects project addressing evasive species, debris removal, wildlife protection and other environmental activities;
 - c. place informational pamphlets in areas such as libraries, parks, etc.; and
 - d. celebrate environmental projects and accomplishments through mediums such as press releases, public service announcements, social media, etc.
2. Continue to support rights customary use of the beach by the public.

Obj.C.1.5 - Pursue known and proven Shoreline Stabilization/Protection methods to further beach preservation and public and private property protection. f

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the current Beach shoreline stabilization/shoreline protection project.
2. Develop and Permit an offshore sand dredging site for beach re-nourishment.
3. Develop and construct the future Flagler Beach 6.25 mile beach restoration/shoreline protection project.
4. Seek/aggressively pursue legislative changes at the State and Federal Level to:
 - a. Oppose efforts to remove protective dunes from an eligible storm activity.
 - b. Seek to improve emergency management protective berm/dune policy.



- c. Pursue a level playing field for Federal funding for communities that have done better planning and that do not have the same access similar to large urban areas.
- d. Initiate and/or support changes at the State and Federal level that seek to streamline the permitting process and to allow more flexibility in permitting for the dunes, seawalls, and other hardening protective measures.



**(D)
Preserving
Our
Heritage**



D Preserving Our Heritage

Goal D.1. - Protect and preserve natural, historic, archaeological, and cultural resources that illustrate the diverse history of Flagler, and enhance Flagler County's unique identity.

Obj.D.1.1 - Protect archeological resources related to the original inhabitants of Flagler County, including middens, camps, burial mounds, and similar locations, so they can be fully archeologically explored and documented and ultimately used to educate individuals on these early inhabitants.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Work with the City of Palm Coast on researching, promoting and protecting historical/archeological assets at their Long's Landing Park.
2. Coordinate with the Flagler County Historical Society to document, and protect County historical assets in a central, comprehensive manner.
3. Continue to financially support and work with groups such as the Historical Society, Heritage Crossroads, Scenic A1A Pride and others.

Obj.D.1.2 - Develop a coordinated effort to promote the natural, historic, archaeological, and cultural resources in Flagler.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Maximize our current resources by using a portion of our tourism dollars for a marketing plan to promote these assets.
2. Develop individual marketing pieces that celebrate these community assets.

Obj.D.1.3 - Identify and inventory historic structures/sites and archeological resources; i.e., graveyards, Indian middens (burial and refuse mounds), etc.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Develop a mechanism to identify and rank historic-age properties in a regulatory and non-regulatory listing.
2. Establish the inventory listing and follow-up with a process/schedule to periodically update the inventory of the County's resources.



3. Actively pursue identifying, through outreach to owners, potentially eligible properties and properties that are listed in the National Register of Historic Places.

Obj.D.1.4 - Develop County programs or regulations to protect natural, historic, archaeological, and cultural resources.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to incorporate historic preservation elements in all planning initiatives.
2. Continue to promote preservation as a tool for cultural, economic and environmental sustainability.
3. Work with community groups and organizations to identify and promote key historic areas and create/enhance policies which protect their integrity.
4. Continue to review the Land Development Code and incorporate best practices to improve the effectiveness of code related to historic preservation.

Obj.D.1.5 - Develop a signage and interpretive kiosk program to recognize historic, archaeological, and cultural resources.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue with the development of a master sign and kiosk plan establishing a cohesive look, linking resources, ultimately creating a central theme for the sites, as funding becomes available.
2. Coordinate planning efforts with Tourism's Office and their marketing plan.

Obj.D.1.6 - In partnership with other public and private entities, develop a Welcome/Information Center along the US 1 corridor off I-95 displaying historic and archaeological resources.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Seek to establish partnerships to pursue the development of a welcome/information center through a systematic and comprehensive interpretive planning process that defines the center's messages, interpretive themes, interpretive tools and techniques, displays, programs and services.
2. Strive to integrate authorized income-generating programs and services for the purposes of sustaining and enhancing the center's programs, educational and interpretive activities, and operations, where authorized.



3. Strive to implement donation activities and a volunteer program for the purposes of developing and maintaining the center and its program and services.
4. Where feasible, centers will be coordinated or integrated with County Tourism.

Obj.D.1.7 - In partnership with other public and private entities, develop a Welcome/Information Center along the A1A Corridor displaying historic and archaeological resources.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Seek to establish partnerships to pursue the development of a welcome/information center through a systematic and comprehensive interpretive planning process that defines the center's messages, interpretive themes, interpretive tools and techniques, displays, programs and services, if physically prudent and funding is identified.



(E)
Arts and Culture



E Arts and Culture

Goal E.1. - Preserve, celebrate, challenge, and enhance community identity through arts and culture.

Obj.E.1.1 - Establish an Arts and Culture Advisory Committee to advise the Commission and staff on all civic programs that relate to arts and culture.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Draft the framework and guidelines for a new Arts and Culture Advisory Committee that:
 - a. provide a unified approach for working with artists and agencies within the local arts committee;
 - b. support and promote arts and culture in the County;
 - c. actively, engages network of artists, organizations;
 - d. promote and maintain a healthy, inclusive, collaborative work group;
 - e. work in concert with other nonprofits, businesses and governments, adding value to each other's work advancing art/cultural access for residents and visitors alike; and
 - f. strengthen the ability to increase public access, participation and investment in the arts and culture programs by presenting and promoting quality programs.



(F)
Social Services



F Social Services

Goal F.1. - Elder care and homeless services to meet the needs of those who do not have other options, provided as economically as possible and to the extent resources permit.

Obj.F.1.1 - Working in concert with non-profit and non-governmental organizations, develop short and long-term plans for addressing elder care, homelessness, and related issues, to the extent resources permit.

To accomplish this strategic objective, the County plans to implement the following actions:

1. As part of the current meeting structure with the Flagler County Resource Council, develop a comprehensive listing of available services and data relevant to establishing a baseline on the number of individuals being served.
2. Collaborate with the Flagler County Resource Council in establishing coordinated service delivery to reduce duplicated services.

Obj.F.1.2 - Review existing and proposed elder care programs to ensure that services are provided as economically as possible. Include consideration of whether a larger share of expenses can be recovered from recipients of services.

To accomplish this strategic objective, the County plans to implement the following actions:

1. In addition to continuing to pursue granting funding, explore a long term sustainability initiative by evaluating the fee structure.

Goal F.2. - Reduced correctional system loads through programs that address drug, alcohol and mental health issues that lead to incarceration or recidivism.

Obj.F.2.1 - Support the Flagler County School Board and others in maintaining youth programs, as resources permit.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to support funding partnership with the School Board for the Carver Center and the Youth Center at the Flagler Palm Coast High School.



2. Work with the School Board and other partners to identify opportunities to share services and expertise to support continuous improvement and program innovation such as the Fire Academy, when financially feasible.

Obj.F.2.2 - Support drug and alcohol treatment centers, as resources permit.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Work with the Public Safety Coordinating Council, Judges, Sheriff's Office and other partners to identify opportunities to share services and expertise to leverage economies of scale and support continuous improvement and program innovation, when financially feasible.
2. Continue to partner with and support local non-profit groups associated with alcohol and drug abuse services as funding permits.
3. Seek opportunities to pursue grants through partnership, when financially feasible.

Obj.F.2.3 - Support the courts and law enforcement in establishing, supporting, or expanding diversion programs (ones that provide treatment or assistance in lieu of incarceration, i.e. STRIDE, Pre-Trial Release, Drug Court, Teen Court, Crisis Triage and Treatment, Veterans Court), as resources permit.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to work with the Public Safety Coordinating Council, Judges, Sheriff's Office and other partners to identify opportunities to share services and expertise to leverage economies of scale and support continuous improvement and program innovation, when financially feasible.
2. Seek opportunities to pursue grants through partnership, when financially feasible.

Obj.F.2.4 - Support the courts in establishing, supporting or expanding programs that address domestic violence.

To accomplish this strategic objective, the County plans to implement the following actions:

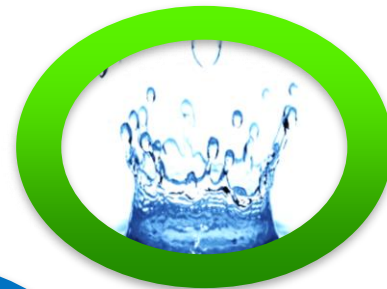


1. Continue to work with the Public Safety Coordinating Council, Judges, Sheriff's Office and other partners to identify opportunities to share services and expertise to leverage economies of scale and support continuous improvement and program innovation, when financially feasible.
2. Seek opportunities to pursue grants through partnership, when financially feasible.

Obj.F.2.5 - Work in collaboration with the Flagler County Health Department to support its goals for Healthy Outcomes.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to be a seamless public partner assisting to identify and solve health issues.
2. Continue to provide a forum that allows for the Health Department to communicate its goals, objectives, indicators and activities to the Commission, the broader community and community health partners.
3. Participate in the Healthy Community Champion Program, when possible.
4. Assist, when possible, in promoting of healthy life.



(G)
Infrastructure



G Infrastructure

Goal G.1. - Infrastructure that support Flagler County's desired quality of life and vision for the future.

Solid Waste

Obj.G.1.1 - Develop an integrated Solid Waste Management system.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Assess the current solid waste management contract and where possible address gaps with a goal to meet the solid waste disposal needs for residents and businesses through methods that are environmentally sound and economical feasible.
2. Develop an aggressive recycling program that includes, where feasible, generation of revenue from recycling to help defray the costs of the program.
3. Review options for transport and disposal of Flagler waste in new and innovative ways.
4. Continue to consider new methods for handling of solid waste needs in ways that generate revenue or lower costs.

Transportation

Obj.G.1.2 - Evaluate the effectiveness and cost-efficiency of current and potential County transportation services, in order to offer viable transportation systems to meet the needs of Flagler residents.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Consider the report from the River to Sea MPO on the expansion of Flagler County's Mass Transit System.
2. Encourage and support other non-public forms of transportation as alternates to a publically subsidized system.
3. Continue to evaluate other ways to expand the County's current service.



Obj.G.1.3 - Coordinate with the Northeast Florida MPO and St. Johns County to identify and explore opportunities for additional multi-modal transportation connectivity with the Northeast Florida region.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Conduct staff outreach with St. John's County and on integrating trail connections and plans.
2. Utilize the Regional Planning Council, Scenic A1A, and as necessary the Northeast Florida MPO to coordinate such efforts.

Obj.G.1.4 - Continue coordination with River to the Sea TPO, Flagler Cities and adjoining Counties to develop an integrated county-wide bicycle path and trail system.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Meet with the Cities in Flagler County to coordinate their latest trail plans and tie-ins.
2. Conduct staff outreach with Volusia and Putnam Counties and the City of Ormond Beach on integrating trail connections and plans.
3. Through the TPO, stay engaged in bicycle path/trail systems grants, projects, and long-range planning.

Obj.G.1.5 - Support the efforts of River to Sea, Scenic A1A Pride and other organizations to realize the Flagler portions of the Florida National Scenic Trail.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Participate in the St. John's River Trail organization with a citizen volunteer, staff person, or Commissioner.
2. Send County staff to summits and conferences where this planning/coordination of these larger initiatives are being considered.



Water and Sewer

Obj.G.1.6 - When and where possible, pursue various methods and opportunities to provide utilities targeted to support more urbanized areas within unincorporated Flagler County, in the most efficient, equitable, and fiscally responsible manner possible.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Nurture partnerships (both public and private) that recognize the value of and support joint utility initiatives beneficial to the community.
2. Take concrete steps to address the current utility issues facing the County as they arise.
3. Explore state and federal funds as a means to address current and future utility needs.

Obj.G.1.7 - Develop a coordinated effort to bring public wastewater services to areas north of the Hammock Dunes Bridge on septic or otherwise not served by public sewer.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Develop a proactive and innovative systematic approach to address public wastewater services jointly with the City of Palm Coast.
2. Explore state and federal grants, legislative funds and assessment to bring sewer to this area.

Stormwater

Obj.G.1.8 - Seek ways to improve the rural drainage system on the west side of the County.

To accomplish this strategic objective, the County plans to implement the following actions:

1. With the 2018 Water Oak Canal and Drainage Right-of-Way Easement in place, begin maintaining and restoring the Water Oak Canal and its connections to the Firecracker and CR 302 Canals.
2. Explore the realignment of the canal over time and seeking funding for the required surveying, engineering, permitting and construction.



3. Continue to enlist the help of major landowners in maintaining the minor systems along their property (to include spraying) and the installation of proper discharge structures from their property into the system.
4. Seek State, Federal, and Water Management District funding for water quality improvement projects to help drainage in the area.
5. Develop a digital GIS starter map of the drainage system west of US 1. Continue to hone the map over time and use it as a tool for maintenance and to document/identify drainage problems. The map should also be tied to drainage properties/easements, drainage structures, and other key features of the drainage system.
6. Continue to develop the Daytona North drainage feeder systems and other feeder systems where there is County access/right to maintain. Additionally, obtain other access/rights to maintain where it is in the public interest and would otherwise benefit the drainage system.
7. Investigate long-term objectives for the utilization of reservoirs for irrigation and potable water.

Obj.G.1.9 - Continue to pursue drainage system upgrades to the North MalaCompra Drainage Basin.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the construction of the multi-year project for the North MalaCompra Drainage Basin that includes engineering studies, permitting, acquisition of property and easements, and securing outside funding, among other tasks.
2. Continue to work with Sea Colony on connecting to the northern outfall for their protection.
3. Work with FDOT to replace the piping under SR A1A and MalaCompra as a box culvert with better elevations and increase capacity.
4. Upgrade the A1A drainage crossing into Washington Oaks State Park with by opening the addition pipes or replacing it all with a box culvert.
5. At Washington Oaks State Park work with FDEP to upgrade the stormwater conveyance systems west of SR A1A and the stormwater/oceanic ponding system east of SR A1A.



Obj.G.1.10 - Develop a detailed maintenance plan for the County's stormwater maintenance with implementation schedule.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Ensure any plan includes drainage cleaning, mowing, spraying and upgrade projects.
2. Develop a digital GIS starter map of the drainage system west of US 1. Continue to hone the map over time and use it as a tool for maintenance and to document/identify drainage problems. The map should also be tied to drainage properties/easements, drainage structures, and other key features of the drainage system.
3. Evaluate drainage system hot spots each year and develop maintenance priorities/projects.



(H)
Public Facilities



H Public Facilities

Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future.

Obj.H.1.1 - Expand the Flagler County Library in Palm Coast order to provide additional meeting room space, provide additional library services, and relieve other facility pressure.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to assess and modify the space for re-adaptive use, when financially feasible.
2. As funding permits, over time seek to expand after the southern library is funded.

Obj.H.1.2 - Construct a new County Library in Bunnell to provide enhanced services to the south side of the County with additional meeting room space, provide additional library services, and relieve other facility pressure.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Ensure the County's new library is built to a higher wind load standard with backup generation so it is capable of being utilized for EOC/first responder staging and sleeping quarters.
2. Continue pursue funding and construct the new library, when financially feasible.
3. Include private vendor space in any plan and ensure the plan provide for future growth of the facility over time.

Obj.H.1.3 - Redevelop the original County Jail Complex into additional County support facilities over time.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Demolish the former jail building and outbuilding.
2. Complete a masterplan for the property for entire property for relocation of road and bridge (public works).
3. Build a new office facility for the road and bridge staff to include hardening, backup generation, and other site hardening necessary to ensure availability for disaster situations.



Obj.H.1.4 - Enhance the safety and the functionality of the Government Services Building and other facilities on the campus for the visiting public and the employees by evaluating those components that have cost implications for possible upgrades.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Fill in the front ditch and add additional parking and driveway access connections.
2. Create bus parking at the HVAC plant to handle some Mass transit parking.
3. Add additional cameras at the GSB Campus.
4. Upgrade specific security measures with the Commission Chambers.
5. Continue to pursue intersection warrant study on SR 100 and add a traffic signal, if warranted.
6. Pipe the open north/south ditch for safety and, over time, add parking and landscaping.
7. Evaluate the employee health clinic facility to add additional space and employee health services and, if spacing or services are deemed necessary, seek required funding.
8. Develop a master plan for the expansion/growth of County support operation to the land purchased in 2017, to relieve current on-site congestion/overcrowding and within the Government Service Complex.
9. Investigate permitting and installing a drive-thru car wash for County vehicles.

Obj.H.1.5 - Develop a plan for a County Road Resurfacing/Maintenance Program to include bridges, walks, and stormwater facilities that lie within the public right-of-way.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Create an optimum resurfacing/maintenance schedule.
2. Develop a digital GIS starter map of the road system. Continue to hone the map over time and use it as a tool for maintenance and to document/identify road problems. The map should also be tied to roadway, access points and other key features of the drainage system.



Obj.H.1.6 - Pursue known and proven Shoreline Stabilization/Protection methods to further beach preservation and public and private property protection.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the current Beach shoreline stabilization/shoreline protection project.
2. Develop and Permit an offshore sand dredging site for beach re-nourishment.
3. Develop and construct the future Flagler Beach 6.25 mile beach restoration/shoreline protection project.
4. Seek/aggressively pursue legislative changes at the State and Federal Level to:
 - a. Oppose efforts to remove protective dunes from an eligible storm activity.
 - b. Seek to improve emergency management protective berm/dune policy.
 - c. Pursue a level playing field for Federal funding for communities that have done better planning and that do not have the same access similar to large urban areas.
 - d. Initiate and/or support changes at the State and Federal level that seek to streamline the permitting process and to allow more flexibility in permitting for the dunes, seawalls, and other hardening protective measures.



**(I)
Public Service**



I Public Service

Goal I.1. - Public Service that supports Flagler County's desired quality of life and vision for the future.

Obj.I.1.1 - Continue to seek ways for the County to organizationally become more cost effective and efficient.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Maintaining the commitment to the implementation prudent financial practices, assessment procedures, and taxation and accountability mechanisms which will ensure that the County responsibly handles the fiscal resources with which it has been entrusted by:
 - a. aggressively seek, through its legislative program, to redress State funding imbalances;
 - b. provide stable funding for mandated services; and
 - c. continue to bring local dollars home by aggressively pursuing the County's fair share of State and Federal grants.

Obj.I.1.2 - Thoroughly explore and aggressively pursue fuel efficient and fuel alternative vehicles by systematically comparing the benefits and cost for fuel expenditures, and secondarily, to reduce environmental impacts.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to centralize and standardize vehicle ordering/ acquisition within the Fleet Department and Purchasing Department.
2. Continue to investigate natural gas, electric, hybrids, eco boost, and similar options as part of this analysis for all vehicles in the Board of County Commission fleet.
3. Whenever possible, assist other Constitutional Officers in this same manner to improve fuel efficiency and standardize vehicles within the County.
4. Once a direction has been determined, install the necessary support fueling infrastructure and provide trained/certified staff to implement and maintain.



Obj.I.1.3 - Develop an approach for a GIS System for use by all departments.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Enhance/Develop customized GIS tools to meet County's needs. Make GIS data and tools easily accessible to staff in various County departments and to users outside the County government.
2. Maintain a catalog of data and information available in the GIS.
3. Update the County GIS data and implement a maintenance plan to keep information current.
4. Update and enhance the GIS data model so that it supports access, maintenance and solutions.
5. Develop data collection, creation, submission, and storage standards to ensure GIS information is accurate and consistent.
6. Improve methods for generating maps and begin creating map books to increase efficiency and timeliness of customer service.
7. Improve tracking of County projects that contribute information to or require information from the GIS database to improve communication and data sharing among departments.
8. Develop and maintain an enterprise-wide inventory of GIS software, data, and applications.
9. GIS training to County staff on GIS data and applications.
10. Partner with the Property Appraiser, Palm Coast, and advance GIS to share data and integrate information sharing County data freely unless otherwise restricted.
11. Ensure the County GIS section develops a robust emergency manage capabilities related to disasters such as fire, hurricanes, flooding, dune breaches and electric outages.



(J)
Public Safety



J Public Safety

Goal J.1. - Ensure that departments responsible for Public Safety for our community provide a high level of public protection and quality response during emergency situations.

Obj.J.1.1 - Using a cost effective approach, continue to improve the Fire/Rescue/Medical response times and coverage level of service for the areas west of US 1.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Develop a master plan with the primary element being the west side fire station site on land purchased in 2017, consisting of 25.48 +/- acres located at the corner of SR 100 and CR 305.
2. Pursue renovations and construction of the existing/new structures to establish the new west side fire station.
3. Pursue funding and construct/provide for the remaining elements of the master plan over time that may include:
 - a. A forward operation base for large western fires.
 - b. General County storage.
 - c. 800 MHz tower.
 - d. Helipad
 - e. Turn lanes from County Road 305 and an access point on SR 100.
 - f. Fueling facility.
 - g. Fire truck water filling facility.
 - h. Meeting Rooms.
 - i. Rear staging area for hurricanes.
 - j. Sheriff's substation/storage.
 - k. Public works/facility/storage.
 - l. Future Westside service center for various government services.

Obj.J.1.2 - Ensure that fire service and law enforcement expansion is coordinated within growth management planning.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to collaborate on the siting, design, and use of facilities and services within the County.



2. Seek to build a future fire/rescue and law enforcement training center off of Justice Lane.

Obj.J.1.3 - Continue to evaluate the County Jail and Sheriff's Operations Center to meet law enforcement needs in a planned, phased, and cost effective manner.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Work in concert with the Sheriff to develop a master plan for future growth of the County Jail and Operation Center, ensuring there is room to expand, plus parking and other amenities.
2. Ensure adequate parking is available for any future expansion.
3. If possible, create additional on-site storage for special purpose Sheriff's equipment and impoundment.
4. Include energy efficiency technology that makes financial sense to reduce ongoing operational costs.



**(K)
Recreation and
Tourism reserving
Our
Heritage**





K Recreation and Tourism

Goal K.1. - Ensure Recreation and Tourism services support Flagler County's desired quality of life and vision for the future.

Obj.K.1.1 - Expand the County ballfield complex by adding additional multi-purpose fields and other amenities to create sufficient facilities for a variety of tournaments and practice fields to support Flagler County youth.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Review the previous master plan and update it as necessary for permitting.
2. Pursue funding and construct two new multi-purpose baseball fields and parking.
3. Develop additional fields and amenities as funding becomes available.

Obj.K.1.2 - Upgrade/Maintain the current Parks/Recreation Facilities to a higher standard to better support Flagler County's youth and showcase the County.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to evaluate maintenance personnel and equipment needs in order to maintain parks at a higher standard.
2. Pave the main parking area and entrance road.
3. Continue to evaluate the site landscaping and replace as necessary to upgrade appearance.
4. Continue to refine, as needed, the fertilizer/weed treatment regiment to improve grass.
5. Continue to enhance the entrance signage, when necessary to the extent resources permit.
6. Install electronic batting practice cages utilizing a private vendor, if possible.
7. Continue to rehab and maintain the concession facilities, bathrooms and amenities, to the extent resources permit.
8. Complete redesign the layout of additional parking to maximize spaces.



Obj.K.1.3 - Fully develop the County Fairground facilities and promote its use as a tourism and rural recreational asset.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the review of the existing master plan and update as necessary to the extent resources permit.
2. Continue to pursue funding and construct the remaining elements of the master plan over time to include one paved access road, signage, parking, stormwater, bleachers, etc.
3. Continue to forage the relationship with working user/marketing team to expand, improve, and market the facility usage. The proposed team would include, but not be limited to members of the: Fair Board, Barrel Racers, Cattleman's Association, Rodeo, Ag Extension, Tourism, County, etc.

Obj.K.1.4 - Assist the Florida Agriculture Museum Board and the State with stabilizing its financial situation by working with the Board to create and implement a long range master plan for the facility to protect the County's past investments and assist in developing the Museum as a local, regional and State tourism asset.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue working with the Museum Board and staff to develop a partnership with the University of Florida – IFAS -- for a variety of support to include funding, technical, labor and other in-kind support.
2. Work with the Museum Board and staff to develop a partnership with the State Department of Agriculture to provide significant operational and capital funding, in addition to other in-kind support that could be provided.
3. Seek to work with the Agriculture Museum Board to develop tourism related events and facilities for the property.
4. Continue to investigate pledging capital dollars, if matched by the State, for museum expansion/development of displays/exhibits for the museum over the next 5 years from County sales tax dollar proceeds.
5. Continue to work the through the County's Museum Board Appointee, to strongly encourage the Museum Board to pursue a new master development plan, capital fund raising strategies, and similar measures to reinvigorate the development of the Museum.



Obj.K.1.5 - (In Road Trails) Further develop and promote Flagler County as a bike friendly community for residents and visitors alike, continue to develop cycling infrastructure, plus public education, and other tools that will make it safer for bicyclists on public roadways.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the formation of a ad hoc group, working with the municipalities, FDOT, cyclist groups and similar groups to develop bicyclist related educational safety campaigns, review new infrastructure projects, and gather other bike safety ideas/suggestions.
2. Incorporate in-road bike lanes, if physically and financially possible on the following roadways:
 - a. Complete Colbert Lane: From SR 100 to Palm Coast Parkway.
 - b. South SR 100: From Old King Road to John Anderson.
 - c. Complete Old Dixie Highway: From I-95 to US1.
3. On the same roadways as in paragraph 2 above, seek to plan and, if possible, develop separated multi-purpose trails for casual riders, pedestrians and other recreation uses.
4. Encourage the cities and Volusia County (segments on Old Dixie and Old Kings/John Anderson) to take similar measures.

Obj.K.1.6 - (Separated trails in or along right-of-way) Fully interconnect a countywide trail system and further develop and promote Flagler County as a multi-modal, trail friendly community for residents and visitors alike, continue to develop multi-purpose trail infrastructure taking into consideration the compatibility of uses, public information and other tools that will connect trails, and make them more accessible and useable.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to work with the municipalities, FDOT, and similar groups to develop trail related information campaigns, plan new infrastructure projects, and better coordinate trail components.
2. Construct and encourage the construction (in conjunction with the City of Palm Coast) of multi-purpose trails, if physically and financially possible, for the following segments:
 - a. US 1: Belle Terre to SR 100
 - b. US 1: Royal Palms to PC Parkway
 - c. US 1: PC Parkway to North DRI Trail System



- d. US 1: Belle Terre to Seminole Woods
 - e. Seminole Woods Parkway: SR 100 to Citation Parkway (City)
 - f. Seminole Woods Parkway: Citation Parkway to US 1 (City)
 - g. Old Kings Road N: Matanzas Woods to US 1 (Designed)
 - h. CR 13: US 1 to County Recreational Complex
 - i. Lehigh Trail: West of US 1
 - j. Colbert Lane: From SR 100 to Palm Coast Parkway (partially completed)
 - k. Old King Road S: From SR 100 to County Line
 - l. John Anderson S: From SR 100 to County Line (Design)
 - m. SR A1A West: Hammock Dunes Bridge Park to School Site
 - n. SR 100 South Side: Old Kings Road to John Anderson
 - o. SR 100 South Side: Select Segments/ Crossing Segments
 - p. Old Dixie Highway: From I-95 to US1
3. Complete the comprehensive trail map and integrated website information to include wayfinding points and other information. Coordinate standardized signage, QRC codes, and other trail factors to make use by the public as seamless as possible.

Obj.K.1.7 - (Off road trails) Fully develop a multi-facet and comprehensive countywide trail system and promote Flagler County as an environmental, trail friendly community for residents and visitors alike. Continue to develop nature-based trail infrastructure, public information and other tools that will connect trails, making them more accessible and useable.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to develop a natural/recreation trail system on the large preservation tracts of County land between Seminole Woods and Belle Terre by connecting the separated multi-purpose trails on either roadway.
2. Continue to evaluate opportunities to add natural/recreation trails on County owned property and the separated multi-purpose trails in the Hammock area to include the following areas/locations:
 - a. The area between Hammock Dunes Parkway, SR A1A, and Camino Del Mar.
 - b. The area on the west side of A1A between Hammock Dunes Bridge Park and the 20 acre Intracoastal School Experience site.



- c. The area on the east side of A1A between 16th Street (Old Salt Road) and Jungle Hut.
3. Seek to develop a smaller natural/recreation trail system on the tracts of County land west and east of Colbert Lane.
4. Evaluate the potential for trails on public areas of the Airport property together with the 56 acres south of the Airport where the National Guard is proposed to be located.
5. Develop a north-south trail system in the Graham Swamp slough that runs from the Lehigh Trail to State Road 100. The system should be developed with a future crossing of SR100 or, preferably, with a flyover in mind.
6. As new off-road trail systems are developed, consider the safety/separation when mountain bike and hikers share the same recreational areas.

Obj.K.1.8 - Further develop the Dead Lake (Bull Creek) Campground and promote its use as a tourism and rural recreational asset.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to explore ways to expand the park size where it makes practical and financial sense.
2. Upgrade the utility system to correct deficiencies with a sanitary sewer package plant and expansion of the water to campsites. Consider installing a package water/sewer system at Bull Creek.
3. Explore potential viable uses of the site.
4. Explore the feasibility of offering boat and canoe/kayak rentals.
5. Continue to explore ways to expand the Recreational Vehicle (RV) camping and experience.
 - a. Create additional sites.
 - b. Continue to evaluate occupancy stay.

Obj.K.1.9 - Further develop Old Dixie Park to increase usage and promote it as a destination for tourism and a recreational asset.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Due to lower usage as a local neighborhood park, investigate the potential of providing destination amenities, to include a dog park, Frisbee golf ("disc golf") course, or other similar unique activity.



2. Over time and as population nears the park, develop and seek to provide a non-vehicular trail system to access the park.

Obj.K.1.10 - Further develop River to Sea Park in partnership with the Town of Marineland to promote it as a tourism and coastal recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Redevelop the bathhouse to support primitive camping.
2. Build a fishing/observation platform on the Intracoastal.
3. Increase the amount of Environmental Interpretation available.
4. Upon the relocation of the Guana Tolomato Matanzas National Estuarine Research Reserve (GTMNER), repurpose the Camp, Ranger Station, Visitor Center, Environmental Interpretative Center, etc.
5. Complete the development of Green/Environmental Cottages.
6. Make fishing available in the pond.
7. Investigate the potential to develop an Intracoastal boat ramp and parking in the general area.
8. Explore partnering with a private vendor to establish a store to provide basic camping items.

Obj.K.1.11 - Further develop Bings Landing Park to promote it as a tourism and coastal recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to explore ways to better organize existing vehicle parking area to maximize spaces.
2. Construct the parking on the south Bings parcel to accommodate at least 35 spaces.
3. Continue to explore converting the caretaker house into a community center facility or more parking or other needed uses.
4. Continue to explore ways to add bike rental and add public canoe/kayak rentals at the park.

Obj.K.1.12 - Further develop Wadsworth Park to promote it as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:



1. Continue to pursue Enhancing fields and other amenities.
2. Continue to explore ways to maximize existing parking and to provide additional parking to support the park.
3. Seek to add land to the park and expand it before development is established.

Obj.K.1.13 - Further develop Hershel King Park to promote it as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete, maintain and continue to evaluate facility needs.
2. Explore ways to increase parking and additional recreational features at the park.
3. Resurface the roadway that accesses the park.

Obj.K.1.14 - Further develop the Lehigh Trail to promote it as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Add Historical markers, to include the Lehigh Portland Cement Company.
2. Conducting Archeological research, and educational opportunities along the trail.
3. Adding decorative Gateway arches.
4. Consider incorporating an overlook.
5. Continue efforts to increase trail maintenance, to include specifically addressing pavement rippling that is occurring due to tree roots.

Obj.K.1.15 - Develop the Bay Drive Park to promote it as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the construction of the multi-use trail, parking area, observation platform and dune crossover.
2. Seek to restore trees/landscaping.



Obj.K.1.16 - Further develop/enhance the County's unique environmental resources as a recreational, tourism and educational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to identify different species of Legacy/Specimen Trees in the County such as the Moody Oaks; name and recognize them, and ultimately use them as educational/tourism assets.
2. Throughout all of our parks continue to identify, describe, and document different types of environmental communities using placards, kiosks, nature exhibits, nature centers, and other commonly used methods.
3. Continue to identify various on-site species of flora and fauna in all parks as an education/tourism tool, to include weaving such species into brochures and scannable Quick Response Code (QRC) exhibits.
4. Continue to expand the land management and maintenance program consisting of evasive species removal, timbering, plantings, restoration, and prescribed burns, at a minimum, to protect and develop these unique environmental resources.
5. Continue to partner with other local governments, private vendors, and non-profit organizations to proactively develop/enhance our environmental resources.
6. Identify, protect and highlight unique ecosystems.

Obj.K.1.17 - Create new recreational areas within Pellicer Flats and around this Environmentally Sensitive Land (ESL) acquisition tying it into the Princess Place Preserve and the larger area so the area can be promoted as a tourism and coastal recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to ensure the Davis Grade easement is stabilized to allow for a proper vehicle access road similar to the condition of Princess Place that will serve the Florida Inland Water Navigation District (FIND) site, festival events and vehicular recreational traffic.
2. Complete and maintain the shell parking area off Davis Grade Road.
3. On the 187 acres of leased property from GTMNER called "Marshview" complete the overlook, boardwalk, and trails/nature trails as provided for in the agreement.
4. If physically possibly and practical, develop a canoe/kayak launch on the GTMNERR property.



5. On the 18 acre Princess Place marsh frontage tract, complete the overlook, boardwalk, nature trails and other environmentally appropriate amenities.
6. Complete the plan which moves forward the appropriate uses and management of the islands on the Intracoastal, opposite Bings Landing, into additional water based recreation amenities to include dockage, camping/fishing cottages, pavilions and other nature based amenities.
7. With all improvements proposed, seek to protect and preserve the environmental beauty and character of the area.

Obj.K.1.18 - Develop Bulow Creek Headwaters Park into a fully faceted regional recreational and environmental jewel for the County, similar to Princess Place, and fully integrate it into the larger Bulow Corridor to be promoted as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete, maintain and continue to evaluate facility needs related to:
 - a. Canoe Launch and Trail – On site storage.
 - b. Wetlands/Uplands Mitigation/Preservation.
 - c. Mountain Biking Trail.
 - d. Green Cottages.
 - e. Canopy Walk.
 - f. Equestrian.
 - g. Walking Trails.
 - h. Historic Indian Mounds Middens/Archeological.

Obj.K.1.19 - Develop the Bulow Creek Corridor in an east-west fashion from I-95 to the Intracoastal and from Graham Swamp to Bulow Creek Headwater Park, to Bulow Creek State Park, in a fully planned corridor to be promoted as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue efforts to construct a flyover over SR 100 to connect all the Bulow Parks with Graham Swamp.
2. Complete a shell nature trail from SR 100 to the Lehigh Trail.
3. Create active and compatible recreational uses for the closed landfill on Old Kings Road.



4. Create a shell nature trail from the active uses at landfill site near I-95 to County's boat launch parcel on the Intracoastal.
5. Implement the Radio Aero Modelers (RAMS) facility plan at the former C&D facility site.

Obj.K.1.20 - Further develop Graham Swamp Park by working with the Water Management District and the City of Palm Coast to promote it as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete, maintain and continue to evaluate facility needs related to:
 - a. the mountain biking trails signage, obstacles, and routes to ensure it meets the Southern Off-Road Bicycle Association (SORBA) standard and match other facilities;
 - b. walking trails and overlooks within the Park;
 - c. the overall appearance of the Old Kings Road trailhead paving, landscaping, lighting, signage and a bathroom similar to the Colbert Lane, Graham Swamp Trailhead;
 - d. the Pump Track (Mountain Biking Preparation /Training Track) on the Old Kings site;
 - e. develop land management changes and technology to eliminate illegal activities on the property and concerns to prevent parking lot thefts.
 - f. continue work to eliminate evasive species, control wildfire threats, and improve the habitat environment for flora and fauna species; and
 - g. integrate marketing and advertising to promote this as a tourism and recreational asset for residents and visitors alike.

Obj.K.1.21 - Enhance Princess Place Preserve Regional County Park with additional amenities and more fully integrate the park within the greater Old Kings Road/Pellicer Creek Corridor so it can be further utilized and promoted as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the re-development of the Island House as a meeting facility. Add a wedding pavilion with an outdoor reception area.
2. Construct permanent bathrooms at Equestrian Facility which is located on the west side of the park and other amenities.
3. Complete the construction of the replacement Island House bridge.



4. Trail Loop to Pellicer Flats and along Old Kings to Princess Place Road.
5. Complete the construction of the cottages and implement the rental program.
6. Restore the servants quarters.
7. Redevelop the Legacy House into a lodging research facility in conjunction with the GTMNERR and reallocated the cottage agreement for more rental of spaces.

Obj.K.1.22 - Develop the Old Kings Road/Pellicer Creek Corridor from US 1 to the Intracoastal Waterway and beyond into a fully planned corridor to be promoted as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Trail Loop to Pellicer Flats and along Old Kings to Princess Place Road.
2. Promote Hewitt Sawmill and Fort Fulton.

Obj.K.1.23 - Create a Hammock Dunes Bridge County park at the base of the bridge as an A1A Scenic Byways Corridor Improvement to be promoted through the National Scenic Corridor and further be improved as tourism and coastal recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. At a minimum, construct the following amenities at the Park:
 - a. Bathrooms.
 - b. Vehicular Parking.
 - c. Entrance Sign.
 - d. Nature Trails.
 - e. Pavilions.
 - f. Fishing Platform/Overlook.
 - g. Bike Rack.
2. Provide an A1A crosswalk allowing individuals parking on the west side of the Park to safely cross the street to access the main A1A Trail.
3. Pursue working with the Dunes Community Development District to develop the property located under the bridge as an extension of the park for additional amenities.
4. Explore the possibility of acquisition of the property to the south.



5. Construct a trail/boardwalk to connect the park with the 20 acre School Board property to the north.
6. Explore the potential of acquiring the 20 acre school site for recreational purposes.

Obj.K.1.24 - Develop Hunters Ridge 1,800 acre plus site into a fully faceted recreational and environmental asset of the County, similar to other County regional parks, and integrate it with the DRI, the Volusia County, Ormond Beach and the Water Management District in the area to be promoted as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. At a minimum, consider constructing the following amenities at the Park over time:
 - a. Bathrooms.
 - b. Vehicular Parking.
 - c. Entrance Sign.
 - d. Nature/hiking Trails.
 - e. Pavilions.
 - f. Fishing Platform/Overlook.
 - g. Bike Rack.
 - h. Camping/Cottages/Overnight Facilities.
2. At a minimum, consider constructing the following amenities at the Park:
 - a. Equestrian Trails.
 - b. Wildlife Observation Tower.
 - c. Land Navigation Orientation Course.
 - d. Ropes/Confidence Course.

Obj.K.1.25 - Explore adding unique/niche activities within our County and specifically our parks, in order to create diverse experiences to set the County apart for residents and visitors alike. This can be accomplished by staff, partnering with other local governments, private vendors, and non-profits organizations. Insurance, risk assessments and legal liability will be considered as part of the undertaking of higher risk activities such as zip lines, ropes course, etc.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Explore implementing:



- a. Ziplines.
- b. Rope course.
- c. Frisbee golf.
- d. Fitness courses.
- e. Observation towers.
- f. Paintball.
- g. Rock wall.
- h. Fish hatchery or sea turtle rescue.
- i. Planted ornamental gardens similar to that at Washington Oaks State Park.
- j. Butterfly gardens.
- k. Bird aviaries.
- l. Horseshoe Pits.
- m. Pickleball Courts.

Obj.K.1.26 - Create/develop recreational/tourism enhancements to make resident and visitor experiences in County parks easier, more enjoyable, and more memorable.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Sell gifts/souvenirs highlighting our County's history, parks, species and similar attributes to be sold at parks, on the County's website, and through local stores similar to the way items are sold by the Friends of Washington Oaks State Park; funds to be used as a fundraiser for the park.
2. Increase all County collateral advertising park/recreation/tourism material about County park facilities.
3. Develop a Web-Based Reservation System similar to the State of Florida and Georgia park system. (Under development)
4. Develop a junior ranger program, camps, and tours and other passive park programming for kids and adults.
5. Develop QRC codes throughout our park system, phone/tablet apps and other technology interactions for all Parks. QRC codes could supply maps, video, and history narratives, creating a 24/7, 365-day dimension to all County parks.
6. Seek to develop a Global Position System (GPS) trail tracking app or other downloadable application to assist park users to further utilize as part of their experience.



7. Implement “Project Eagle Eye”/”Eyes on Navigation” which provides live video camera feeds, weather and tidal information for the mutual interests of tourism, boating, environmental study and emergency weather to encourage tourism to the County and improve information for local users as well.
8. Over time develop, if physically and financially feasible, each park into wireless hot spots.
9. Drastically expand and upgrade the County park website information and usability making a state of the art website for parks.
10. Expand advertising on external websites, more stories through local media, and more promotion on the local radio, and other media outlets. Additionally, increase recreation tourism programming on the County and Palm Coast Public Stations.

Obj.K.1.27 - Develop recreational/tourism multipliers such as Geo Caching, sponsored tournaments, vendors for bikes/kayaks, that build on recreational/tourism assets to create value-added experiences for residents and visitors.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Implement a Geo Caching Program that can expand over time.
2. Recruit and/or initiate with local residents a birding conference.
3. Encourage and sponsor fishing tournaments.
4. Manage and/or sponsor summer camps.
5. Develop school education engagement in County parks for younger youth.
6. Provide for older youth to volunteer and intern in County parks.
7. Seek out and engage canoe/kayak vendors, bike vendors, beach sport vendors and other eco-tourism vendors to compliment recreational amenities at the beach and County parks.
8. Pursue listing as a destination status for various recreational activities such as: mountain biking, equestrian riding, biking, fishing, etc. For example Flagler’s designation as a State certified horseshoe facility or pursuing the designation as an International Mountain Biking Association (IMBA) Ride Center, which only exists 14 places in the world (one in Ocala, Florida).
9. Consider a bow only, wild hog hunt competition similar to the recent state run event held for invasive snakes in the Everglades.



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Administrative Policy

Resolution Number: 2021-61
Review Date: September 8, 2021

Effective Date: October 1, 2021
Revised Date: September 8, 2021

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.

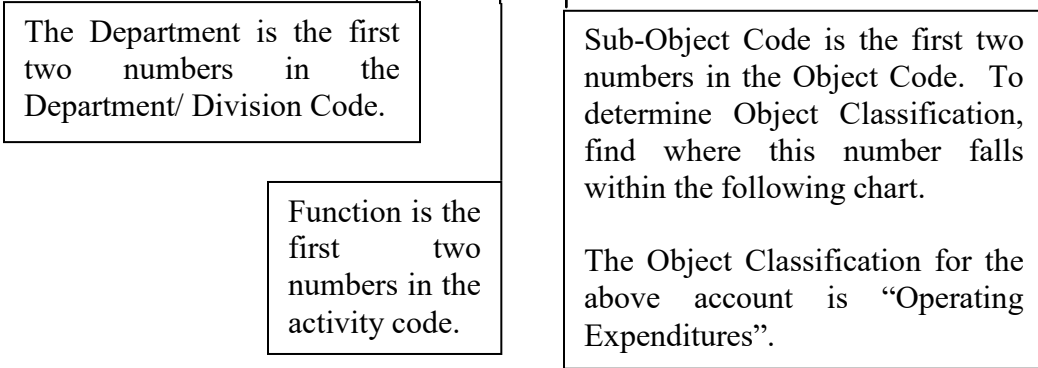
- B. Budget transfers within reporting funds:**
 - I.** Within the same department, can be approved by the Financial Services Director, or designee.
 - II.** Between departments, below \$50,000 can be approved by the County Administrator. Transfers of \$50,000 or more require approval of the Board of 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)).
- 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 Comprehensive Annual Financial Report, the operating budget may be adjusted 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:

001.0201.513.31.00



Object Codes (A.K.A. "Categories")

10	Personal Services Includes Sub-Object Codes 11-29
30	Operating Expenditures Includes Sub-Object Codes 31-59
60	Capital Outlay Includes Sub-Object Codes 61-68
70	Debt Service Includes Sub-Object Codes 71-73
80	Grants and Aids Includes Sub-Object Codes 81-83
90	Other Uses Includes Sub-Object Codes 91-99

- 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. The desired result is to have the Assigned plus Unassigned Fund Balances equal the total of two months operating revenue plus the amount of that year’s reserve requirement.
- 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 (such as the local government infrastructure sales surtax) 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 2021-61
DATED 09/08/2021**



Administrative Policy

Resolution Number: 2021-62
Review Date: September 8, 2021

Effective Date: October 1, 2021
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 2021-62
DATED 09/08/2021**



Administrative Policy

Resolution Number: 2021-63
Review Date: September 8, 2021

Effective Date: October 1, 2021
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 **2021-63**
DATED **09/08/2021**

Pay Classification System

FY 2021-22

Effective October 1, 2021

Position	Paygrade	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
4H Extension Agent I	99	\$ 12,209.60	\$ 28,600.00	\$ 44,990.40	\$ 5.87	\$ 13.75	\$ 21.63
County Extension Director/Consumer Science Agent II	99	\$ 12,209.60	\$ 28,600.00	\$ 44,990.40	\$ 5.87	\$ 13.75	\$ 21.63
Horticulture Agent I	99	\$ 12,209.60	\$ 28,600.00	\$ 44,990.40	\$ 5.87	\$ 13.75	\$ 21.63
Multi-County Ag Agent II	99	\$ 12,209.60	\$ 28,600.00	\$ 44,990.40	\$ 5.87	\$ 13.75	\$ 21.63
Adult Daycare Certified Nursing Assist	101	\$ 27,040.00	\$ 35,838.40	\$ 44,616.00	\$ 13.00	\$ 17.23	\$ 21.45
Adult Daycare CNA- On Call	101	\$ 27,040.00	\$ 35,838.40	\$ 44,616.00	\$ 13.00	\$ 17.23	\$ 21.45
Adult Daycare LPN	101	\$ 27,040.00	\$ 35,838.40	\$ 44,616.00	\$ 13.00	\$ 17.23	\$ 21.45
GAL Case Coordinator	101	\$ 27,040.00	\$ 35,838.40	\$ 44,616.00	\$ 13.00	\$ 17.23	\$ 21.45
Household Hazardous Waste Tech	101	\$ 27,040.00	\$ 35,838.40	\$ 44,616.00	\$ 13.00	\$ 17.23	\$ 21.45
Library Assistant I	101	\$ 27,040.00	\$ 35,838.40	\$ 44,616.00	\$ 13.00	\$ 17.23	\$ 21.45
Maintenance Technician	101	\$ 27,040.00	\$ 35,838.40	\$ 44,616.00	\$ 13.00	\$ 17.23	\$ 21.45
Staff Assistant II	101	\$ 27,040.00	\$ 35,838.40	\$ 44,616.00	\$ 13.00	\$ 17.23	\$ 21.45
Temporary Summer Legal Intern	101	\$ 27,040.00	\$ 35,838.40	\$ 44,616.00	\$ 13.00	\$ 17.23	\$ 21.45
Tourism Visitor Services Specialist	101	\$ 27,040.00	\$ 35,838.40	\$ 44,616.00	\$ 13.00	\$ 17.23	\$ 21.45
Tradesworker I Maintenance	102	\$ 28,392.00	\$ 37,627.20	\$ 47,112.00	\$ 13.65	\$ 18.09	\$ 22.65
19 Hour Transportation Driver	103	\$ 29,744.00	\$ 39,395.20	\$ 49,608.00	\$ 14.30	\$ 18.94	\$ 23.85
Custodian/Maintenance Technician	103	\$ 29,744.00	\$ 39,395.20	\$ 49,608.00	\$ 14.30	\$ 18.94	\$ 23.85
Equipment Operator I	103	\$ 29,744.00	\$ 39,395.20	\$ 49,608.00	\$ 14.30	\$ 18.94	\$ 23.85
Library Assistant II	103	\$ 29,744.00	\$ 39,395.20	\$ 49,608.00	\$ 14.30	\$ 18.94	\$ 23.85
Park Ranger	103	\$ 29,744.00	\$ 39,395.20	\$ 49,608.00	\$ 14.30	\$ 18.94	\$ 23.85
Tradesworker I Construction	103	\$ 29,744.00	\$ 39,395.20	\$ 49,608.00	\$ 14.30	\$ 18.94	\$ 23.85
Transportation Driver	103	\$ 29,744.00	\$ 39,395.20	\$ 49,608.00	\$ 14.30	\$ 18.94	\$ 23.85

Pay Classification System

FY 2021-22

Effective October 1, 2021

Position	Paygrade	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Equipment Operator II	104	\$ 31,241.60	\$ 41,392.00	\$ 51,542.40	\$ 15.02	\$ 19.90	\$ 24.78
Land Management Specialist	104	\$ 31,241.60	\$ 41,392.00	\$ 51,542.40	\$ 15.02	\$ 19.90	\$ 24.78
Library Assistant III	104	\$ 31,241.60	\$ 41,392.00	\$ 51,542.40	\$ 15.02	\$ 19.90	\$ 24.78
Site Leader	104	\$ 31,241.60	\$ 41,392.00	\$ 51,542.40	\$ 15.02	\$ 19.90	\$ 24.78
Service Mechanic	104	\$ 31,241.60	\$ 41,392.00	\$ 51,542.40	\$ 15.02	\$ 19.90	\$ 24.78
Tradesworker II Maintenance	104	\$ 31,241.60	\$ 41,392.00	\$ 51,542.40	\$ 15.02	\$ 19.90	\$ 24.78
Traffic Sign Technician	104	\$ 31,241.60	\$ 41,392.00	\$ 51,542.40	\$ 15.02	\$ 19.90	\$ 24.78
Transportation Dispatch Clerk	104	\$ 31,241.60	\$ 41,392.00	\$ 51,542.40	\$ 15.02	\$ 19.90	\$ 24.78
Accounting Clerk	105	\$ 32,801.60	\$ 43,472.00	\$ 54,121.60	\$ 15.77	\$ 20.90	\$ 26.02
Airport Attendant	105	\$ 32,801.60	\$ 43,472.00	\$ 54,121.60	\$ 15.77	\$ 20.90	\$ 26.02
Extension Program Assistant	105	\$ 32,801.60	\$ 43,472.00	\$ 54,121.60	\$ 15.77	\$ 20.90	\$ 26.02
Mechanic I	105	\$ 32,801.60	\$ 43,472.00	\$ 54,121.60	\$ 15.77	\$ 20.90	\$ 26.02
Senior Services Program Aide	105	\$ 32,801.60	\$ 43,472.00	\$ 54,121.60	\$ 15.77	\$ 20.90	\$ 26.02
Veterans Services Counselor	105	\$ 32,801.60	\$ 43,472.00	\$ 54,121.60	\$ 15.77	\$ 20.90	\$ 26.02
Administrative Assistant	106	\$ 34,444.80	\$ 45,656.00	\$ 56,846.40	\$ 16.56	\$ 21.95	\$ 27.33
Central Permitting Technician	106	\$ 34,444.80	\$ 45,656.00	\$ 56,846.40	\$ 16.56	\$ 21.95	\$ 27.33
Equipment Operator III	106	\$ 34,444.80	\$ 45,656.00	\$ 56,846.40	\$ 16.56	\$ 21.95	\$ 27.33
Property Control Agent	106	\$ 34,444.80	\$ 45,656.00	\$ 56,846.40	\$ 16.56	\$ 21.95	\$ 27.33
Tradesworker II Construction	106	\$ 34,444.80	\$ 45,656.00	\$ 56,846.40	\$ 16.56	\$ 21.95	\$ 27.33
Transportation Coordinator	106	\$ 34,444.80	\$ 45,656.00	\$ 56,846.40	\$ 16.56	\$ 21.95	\$ 27.33
Emergency Management Specialist	107	\$ 36,171.20	\$ 47,923.20	\$ 59,696.00	\$ 17.39	\$ 23.04	\$ 28.70
Facilities Contract Coordinator	107	\$ 36,171.20	\$ 47,923.20	\$ 59,696.00	\$ 17.39	\$ 23.04	\$ 28.70
Tradesworker III Maintenance	107	\$ 36,171.20	\$ 47,923.20	\$ 59,696.00	\$ 17.39	\$ 23.04	\$ 28.70

Pay Classification System

FY 2021-22

Effective October 1, 2021

Position	Paygrade	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Court Services Coordinator	108	\$ 37,980.80	\$ 50,523.20	\$ 62,670.40	\$ 18.26	\$ 24.29	\$ 30.13
Drafter/CAD Technician	108	\$ 37,980.80	\$ 50,523.20	\$ 62,670.40	\$ 18.26	\$ 24.29	\$ 30.13
Drug Court Coordinator	108	\$ 37,980.80	\$ 50,523.20	\$ 62,670.40	\$ 18.26	\$ 24.29	\$ 30.13
Human Resources Specialist	108	\$ 37,980.80	\$ 50,523.20	\$ 62,670.40	\$ 18.26	\$ 24.29	\$ 30.13
Pretrial Services Officer	108	\$ 37,980.80	\$ 50,523.20	\$ 62,670.40	\$ 18.26	\$ 24.29	\$ 30.13
Procurement Analyst	108	\$ 37,980.80	\$ 50,523.20	\$ 62,670.40	\$ 18.26	\$ 24.29	\$ 30.13
Solid Waste Inspector	108	\$ 37,980.80	\$ 50,523.20	\$ 62,670.40	\$ 18.26	\$ 24.29	\$ 30.13
Tradesworker III Construction	108	\$ 37,980.80	\$ 50,523.20	\$ 62,670.40	\$ 18.26	\$ 24.29	\$ 30.13
Tradesworker IV Maintenance	108	\$ 37,980.80	\$ 50,523.20	\$ 62,670.40	\$ 18.26	\$ 24.29	\$ 30.13
Warehouse Supervisor	108	\$ 37,980.80	\$ 50,523.20	\$ 62,670.40	\$ 18.26	\$ 24.29	\$ 30.13
Code Enforcement Inspector	109	\$ 39,873.60	\$ 52,832.00	\$ 65,811.20	\$ 19.17	\$ 25.40	\$ 31.64
Equipment Operator IV	109	\$ 39,873.60	\$ 52,832.00	\$ 65,811.20	\$ 19.17	\$ 25.40	\$ 31.64
Housing Program Coordinator	109	\$ 39,873.60	\$ 52,832.00	\$ 65,811.20	\$ 19.17	\$ 25.40	\$ 31.64
Human Services Case Manager	109	\$ 39,873.60	\$ 52,832.00	\$ 65,811.20	\$ 19.17	\$ 25.40	\$ 31.64
Licensing Coordinator	109	\$ 39,873.60	\$ 52,832.00	\$ 65,811.20	\$ 19.17	\$ 25.40	\$ 31.64
Mechanic II	109	\$ 39,873.60	\$ 52,832.00	\$ 65,811.20	\$ 19.17	\$ 25.40	\$ 31.64
Mechanic II EVT	109	\$ 39,873.60	\$ 52,832.00	\$ 65,811.20	\$ 19.17	\$ 25.40	\$ 31.64
Mechanic II TVT	109	\$ 39,873.60	\$ 52,832.00	\$ 65,811.20	\$ 19.17	\$ 25.40	\$ 31.64
Senior Services Case Manager	109	\$ 39,873.60	\$ 52,832.00	\$ 65,811.20	\$ 19.17	\$ 25.40	\$ 31.64
Accountant I	110	\$ 41,870.40	\$ 55,473.60	\$ 69,076.80	\$ 20.13	\$ 26.67	\$ 33.21
Energy Management Coordinator	110	\$ 41,870.40	\$ 55,473.60	\$ 69,076.80	\$ 20.13	\$ 26.67	\$ 33.21
Human Resources Generalist	110	\$ 41,870.40	\$ 55,473.60	\$ 69,076.80	\$ 20.13	\$ 26.67	\$ 33.21
IT Office Manager	110	\$ 41,870.40	\$ 55,473.60	\$ 69,076.80	\$ 20.13	\$ 26.67	\$ 33.21
Legal Assistant	110	\$ 41,870.40	\$ 55,473.60	\$ 69,076.80	\$ 20.13	\$ 26.67	\$ 33.21
Mechanic II/Service Advisor	110	\$ 41,870.40	\$ 55,473.60	\$ 69,076.80	\$ 20.13	\$ 26.67	\$ 33.21
Mechanic III	110	\$ 41,870.40	\$ 55,473.60	\$ 69,076.80	\$ 20.13	\$ 26.67	\$ 33.21
Office Manager	110	\$ 41,870.40	\$ 55,473.60	\$ 69,076.80	\$ 20.13	\$ 26.67	\$ 33.21
Tradesworker IV Construction	110	\$ 41,870.40	\$ 55,473.60	\$ 69,076.80	\$ 20.13	\$ 26.67	\$ 33.21
Transportation Manager	110	\$ 41,870.40	\$ 55,473.60	\$ 69,076.80	\$ 20.13	\$ 26.67	\$ 33.21
Welder/Mechanic	110	\$ 41,870.40	\$ 55,473.60	\$ 69,076.80	\$ 20.13	\$ 26.67	\$ 33.21

Pay Classification System

FY 2021-22

Effective October 1, 2021

Position	Paygrade	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Chief of Trades Facilities	111	\$ 43,950.40	\$ 58,240.00	\$ 72,508.80	\$ 21.13	\$ 28.00	\$ 34.86
Chief of Trades Grounds & Fields	111	\$ 43,950.40	\$ 58,240.00	\$ 72,508.80	\$ 21.13	\$ 28.00	\$ 34.86
Financial Analyst	111	\$ 43,950.40	\$ 58,240.00	\$ 72,508.80	\$ 21.13	\$ 28.00	\$ 34.86
GIS Specialist	111	\$ 43,950.40	\$ 58,240.00	\$ 72,508.80	\$ 21.13	\$ 28.00	\$ 34.86
Grant & Project Accountant	111	\$ 43,950.40	\$ 58,240.00	\$ 72,508.80	\$ 21.13	\$ 28.00	\$ 34.86
IT Support Specialist I	111	\$ 43,950.40	\$ 58,240.00	\$ 72,508.80	\$ 21.13	\$ 28.00	\$ 34.86
Librarian II	111	\$ 43,950.40	\$ 58,240.00	\$ 72,508.80	\$ 21.13	\$ 28.00	\$ 34.86
Adult Daycare Coordinator Sub	112	\$ 46,592.00	\$ 61,734.40	\$ 76,856.00	\$ 22.40	\$ 29.68	\$ 36.95
Adult Daycare Program Manager Sub	112	\$ 46,592.00	\$ 61,734.40	\$ 76,856.00	\$ 22.40	\$ 29.68	\$ 36.95
Building Inspector II	112	\$ 46,592.00	\$ 61,734.40	\$ 76,856.00	\$ 22.40	\$ 29.68	\$ 36.95
Chief of Trades Construction	112	\$ 46,592.00	\$ 61,713.60	\$ 76,856.00	\$ 22.40	\$ 29.67	\$ 36.95
Contracts Grant Coordinator	112	\$ 46,592.00	\$ 61,734.40	\$ 76,856.00	\$ 22.40	\$ 29.68	\$ 36.95
Logistics Manager	112	\$ 46,592.00	\$ 61,734.40	\$ 76,856.00	\$ 22.40	\$ 29.68	\$ 36.95
Executive Assistant to the BOCC	113	\$ 49,379.20	\$ 65,436.80	\$ 81,473.60	\$ 23.74	\$ 31.46	\$ 39.17
Fire Rescue Community Paramedic	113	\$ 49,379.20	\$ 65,436.80	\$ 81,473.60	\$ 23.74	\$ 31.46	\$ 39.17
IT Support Specialist II	113	\$ 49,379.20	\$ 65,436.80	\$ 81,473.60	\$ 23.74	\$ 31.46	\$ 39.17
Senior Procurement Analyst	113	\$ 49,379.20	\$ 65,436.80	\$ 81,473.60	\$ 23.74	\$ 31.46	\$ 39.17
GIS Analyst	114	\$ 52,332.80	\$ 69,347.20	\$ 86,361.60	\$ 25.16	\$ 33.34	\$ 41.52
Marketing Media Manager	114	\$ 52,332.80	\$ 69,347.20	\$ 86,361.60	\$ 25.16	\$ 33.34	\$ 41.52
Tourism Marketing Manager	114	\$ 52,332.80	\$ 69,347.20	\$ 86,361.60	\$ 25.16	\$ 33.34	\$ 41.52
Benefits & Wellness Manager	115	\$ 55,473.60	\$ 73,507.20	\$ 91,540.80	\$ 26.67	\$ 35.34	\$ 44.01
Destination Development & Community Engagement Manager	115	\$ 55,473.60	\$ 73,507.20	\$ 91,540.80	\$ 26.67	\$ 35.34	\$ 44.01
Executive Administrative Assistant	115	\$ 55,473.60	\$ 73,507.20	\$ 91,540.80	\$ 26.67	\$ 35.34	\$ 44.01
Network Administrator	115	\$ 55,473.60	\$ 73,507.20	\$ 91,540.80	\$ 26.67	\$ 35.34	\$ 44.01
Risk Manager	115	\$ 55,473.60	\$ 73,507.20	\$ 91,540.80	\$ 26.67	\$ 35.34	\$ 44.01
Senior Building Inspector	115	\$ 55,473.60	\$ 73,507.20	\$ 91,540.80	\$ 26.67	\$ 35.34	\$ 44.01
Senior Chief of Trades	115	\$ 55,473.60	\$ 73,507.20	\$ 91,540.80	\$ 26.67	\$ 35.34	\$ 44.01
Senior Financial Analyst	115	\$ 55,473.60	\$ 73,507.20	\$ 91,540.80	\$ 26.67	\$ 35.34	\$ 44.01

Pay Classification System

FY 2021-22

Effective October 1, 2021

Position	Paygrade	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Fire Rescue Battalion Chief	116	\$ 62,790.00	\$ 83,211.70	\$ 103,633.40	\$ 21.00	\$ 27.83	\$ 34.66
Fire Rescue Battalion Chief (40 hour)	116	\$ 62,795.20	\$ 83,220.80	\$ 103,625.60	\$ 30.19	\$ 40.01	\$ 49.82
Flight Mechanic - On Call	117	\$ 106,080.00	\$ 119,766.40	\$ 132,600.00	\$ 51.00	\$ 57.58	\$ 63.75
Environmental Projects Supervisor	201	\$ 41,849.60	\$ 55,452.80	\$ 69,056.00	\$ 20.12	\$ 26.66	\$ 33.20
Parks & Recreation Supervisor	201	\$ 41,849.60	\$ 55,452.80	\$ 69,056.00	\$ 20.12	\$ 26.66	\$ 33.20
Prescribed Fire Burn Supervisor	201	\$ 41,849.60	\$ 55,452.80	\$ 69,056.00	\$ 20.12	\$ 26.66	\$ 33.20
Public Safety Systems Specialist	201	\$ 41,849.60	\$ 55,452.80	\$ 69,056.00	\$ 20.12	\$ 26.66	\$ 33.20
Public Works Supervisor	201	\$ 41,849.60	\$ 55,452.80	\$ 69,056.00	\$ 20.12	\$ 26.66	\$ 33.20
Veterans Services Officer	201	\$ 41,849.60	\$ 55,452.80	\$ 69,056.00	\$ 20.12	\$ 26.66	\$ 33.20
Business Analyst	203	\$ 47,902.40	\$ 63,481.60	\$ 79,060.80	\$ 23.03	\$ 30.52	\$ 38.01
Digital Media Coordinator	203	\$ 47,902.40	\$ 63,481.60	\$ 79,060.80	\$ 23.03	\$ 30.52	\$ 38.01
Adult Daycare Program Manager	204	\$ 51,272.00	\$ 67,932.80	\$ 84,593.60	\$ 24.65	\$ 32.66	\$ 40.67
Assistant Library Director	204	\$ 51,272.00	\$ 67,932.80	\$ 84,593.60	\$ 24.65	\$ 32.66	\$ 40.67
Assistant Road & Bridge Manager	204	\$ 51,272.00	\$ 67,932.80	\$ 84,593.60	\$ 24.65	\$ 32.66	\$ 40.67
Chief Building Inspector	204	\$ 51,272.00	\$ 67,932.80	\$ 84,593.60	\$ 24.65	\$ 32.66	\$ 40.67
Development Engineer	204	\$ 51,272.00	\$ 67,932.80	\$ 84,593.60	\$ 24.65	\$ 32.66	\$ 40.67
Emergency Management Planner	204	\$ 51,272.00	\$ 67,932.80	\$ 84,593.60	\$ 24.65	\$ 32.66	\$ 40.67
Fire Marshall	204	\$ 51,272.00	\$ 67,932.80	\$ 84,593.60	\$ 24.65	\$ 32.66	\$ 40.67
Fire Rescue Training Officer	204	\$ 51,272.00	\$ 67,932.80	\$ 84,593.60	\$ 24.65	\$ 32.66	\$ 40.67
Fleet Services Manager	204	\$ 51,272.00	\$ 67,932.80	\$ 84,593.60	\$ 24.65	\$ 32.66	\$ 40.67
Planner	204	\$ 51,272.00	\$ 67,932.80	\$ 84,593.60	\$ 24.65	\$ 32.66	\$ 40.67
Public Safety Systems Coordinator	204	\$ 51,272.00	\$ 67,932.80	\$ 84,593.60	\$ 24.65	\$ 32.66	\$ 40.67
Security Analyst	204	\$ 51,272.00	\$ 67,932.80	\$ 84,593.60	\$ 24.65	\$ 32.66	\$ 40.67

Pay Classification System

FY 2021-22

Effective October 1, 2021

Position	Paygrade	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Building Services Manager	205	\$ 54,849.60	\$ 72,675.20	\$ 90,500.80	\$ 26.37	\$ 34.94	\$ 43.51
Development Review Planner	205	\$ 54,849.60	\$ 72,675.20	\$ 90,500.80	\$ 26.37	\$ 34.94	\$ 43.51
Emergency Management Senior Planner	205	\$ 54,849.60	\$ 72,675.20	\$ 90,500.80	\$ 26.37	\$ 34.94	\$ 43.51
Financial Management Coordinator	205	\$ 54,849.60	\$ 72,675.20	\$ 90,500.80	\$ 26.37	\$ 34.94	\$ 43.51
GIS Developer	205	\$ 54,849.60	\$ 72,675.20	\$ 90,500.80	\$ 26.37	\$ 34.94	\$ 43.51
Human Services Program Manager	205	\$ 54,849.60	\$ 72,675.20	\$ 90,500.80	\$ 26.37	\$ 34.94	\$ 43.51
Multi Media Communications Manager	205	\$ 54,849.60	\$ 72,675.20	\$ 90,500.80	\$ 26.37	\$ 34.94	\$ 43.51
Parks & Recreation Manager	205	\$ 54,849.60	\$ 72,675.20	\$ 90,500.80	\$ 26.37	\$ 34.94	\$ 43.51
Resiliency & Resource Steward Manager	205	\$ 54,849.60	\$ 72,675.20	\$ 90,500.80	\$ 26.37	\$ 34.94	\$ 43.51
Senior Services Program Manager	205	\$ 54,849.60	\$ 72,675.20	\$ 90,500.80	\$ 26.37	\$ 34.94	\$ 43.51
Project Manager	206	\$ 58,697.60	\$ 77,771.20	\$ 96,844.80	\$ 28.22	\$ 37.39	\$ 46.56
Purchasing Manager	206	\$ 58,697.60	\$ 77,771.20	\$ 96,844.80	\$ 28.22	\$ 37.39	\$ 46.56
Assistant Health & Human Services Director	207	\$ 62,795.20	\$ 83,220.80	\$ 103,625.60	\$ 30.19	\$ 40.01	\$ 49.82
GIS Manager	207	\$ 62,795.20	\$ 83,220.80	\$ 103,625.60	\$ 30.19	\$ 40.01	\$ 49.82
Public Information Officer	207	\$ 62,795.20	\$ 83,220.80	\$ 103,625.60	\$ 30.19	\$ 40.01	\$ 49.82
Road & Bridge Manager	207	\$ 62,795.20	\$ 83,220.80	\$ 103,625.60	\$ 30.19	\$ 40.01	\$ 49.82
Senior Systems Administrator	207	\$ 62,795.20	\$ 83,220.80	\$ 103,625.60	\$ 30.19	\$ 40.01	\$ 49.82
General Services Assistant Director	208	\$ 67,204.80	\$ 89,044.80	\$ 110,884.80	\$ 32.31	\$ 42.81	\$ 53.31
Budget Manager	208	\$ 67,204.80	\$ 89,044.80	\$ 110,884.80	\$ 32.31	\$ 42.81	\$ 53.31
Chief Pilot	208	\$ 67,204.80	\$ 89,044.80	\$ 110,884.80	\$ 32.31	\$ 42.81	\$ 53.31
Economic Development Manager	208	\$ 67,204.80	\$ 89,044.80	\$ 110,884.80	\$ 32.31	\$ 42.81	\$ 53.31
Fire Rescue Training Chief	208	\$ 67,204.80	\$ 89,044.80	\$ 110,884.80	\$ 32.31	\$ 42.81	\$ 53.31
Flight Operations Chief	208	\$ 67,204.80	\$ 89,044.80	\$ 110,884.80	\$ 32.31	\$ 42.81	\$ 53.31
Growth Management Assistant Director	208	\$ 67,204.80	\$ 89,044.80	\$ 110,884.80	\$ 32.31	\$ 42.81	\$ 53.31
Human Resources Manager	208	\$ 67,204.80	\$ 89,044.80	\$ 110,884.80	\$ 32.31	\$ 42.81	\$ 53.31
IT Project Manager	208	\$ 67,204.80	\$ 89,044.80	\$ 110,884.80	\$ 32.31	\$ 42.81	\$ 53.31
Project Administrator	208	\$ 67,204.80	\$ 89,044.80	\$ 110,884.80	\$ 32.31	\$ 42.81	\$ 53.31
Senior Network Administrator	208	\$ 67,204.80	\$ 89,044.80	\$ 110,884.80	\$ 32.31	\$ 42.81	\$ 53.31

Pay Classification System

FY 2021-22

Effective October 1, 2021

Position	Paygrade	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Assistant County Attorney	209	\$ 71,905.60	\$ 95,264.00	\$ 118,643.20	\$ 34.57	\$ 45.80	\$ 57.04
Chief Building Official	209	\$ 71,905.60	\$ 95,264.00	\$ 118,643.20	\$ 34.57	\$ 45.80	\$ 57.04
Fire Rescue Deputy Chief	209	\$ 71,905.60	\$ 95,264.00	\$ 118,643.20	\$ 34.57	\$ 45.80	\$ 57.04
IT Manager	209	\$ 71,905.60	\$ 95,264.00	\$ 118,643.20	\$ 34.57	\$ 45.80	\$ 57.04
Assistant County Engineer	210	\$ 76,939.20	\$ 101,940.80	\$ 126,942.40	\$ 36.99	\$ 49.01	\$ 61.03
Assistant Chief Information Officer	210	\$ 76,939.20	\$ 101,940.80	\$ 126,942.40	\$ 36.99	\$ 49.01	\$ 61.03
Emergency Management Director	211	\$ 82,326.40	\$ 109,075.20	\$ 135,824.00	\$ 39.58	\$ 52.44	\$ 65.30
Growth Management Director	211	\$ 82,326.40	\$ 109,075.20	\$ 135,824.00	\$ 39.58	\$ 52.44	\$ 65.30
Health & Human Services Director	211	\$ 82,326.40	\$ 109,075.20	\$ 135,824.00	\$ 39.58	\$ 52.44	\$ 65.30
Human Resources Director/Dean of Students	211	\$ 82,326.40	\$ 109,075.20	\$ 135,824.00	\$ 39.58	\$ 52.44	\$ 65.30
Library Director/Legislative Liaison	211	\$ 82,326.40	\$ 109,075.20	\$ 135,824.00	\$ 39.58	\$ 52.44	\$ 65.30
Tourism Development Director	211	\$ 82,326.40	\$ 109,075.20	\$ 135,824.00	\$ 39.58	\$ 64.24	\$ 80.00
Airport Director	214	\$ 100,838.40	\$ 133,619.20	\$ 166,400.00	\$ 48.48	\$ 64.24	\$ 80.00
Chief Information Officer	214	\$ 100,838.40	\$ 133,619.20	\$ 166,400.00	\$ 48.48	\$ 64.24	\$ 80.00
County Engineer	214	\$ 100,838.40	\$ 133,619.20	\$ 166,400.00	\$ 48.48	\$ 64.24	\$ 80.00
Financial Services Director	214	\$ 100,838.40	\$ 133,619.20	\$ 166,400.00	\$ 48.48	\$ 64.24	\$ 80.00
Fire Rescue Chief	214	\$ 100,838.40	\$ 133,619.20	\$ 166,400.00	\$ 48.48	\$ 64.24	\$ 80.00
General Services Director	214	\$ 100,838.40	\$ 133,619.20	\$ 166,400.00	\$ 48.48	\$ 64.24	\$ 80.00
Chief of Staff	215	\$ 107,910.40	\$ 142,979.20	\$ 178,048.00	\$ 51.88	\$ 68.74	\$ 85.60
Deputy County Attorney	215	\$ 107,910.40	\$ 142,979.20	\$ 178,048.00	\$ 51.88	\$ 68.74	\$ 85.60
Firefighter/EMT 56 Hours	302	\$ 36,597.60	\$ 49,036.00	\$ 61,474.40	\$ 12.24	\$ 16.40	\$ 20.56
Fire Rescue Firefighter/Paramedic	400	\$ 44,850.00	\$ 60,099.00	\$ 75,348.00	\$ 15.00	\$ 20.10	\$ 25.20
Fire Rescue Firefighter/Paramedic/LT	401	\$ 49,335.00	\$ 66,108.90	\$ 82,882.80	\$ 16.50	\$ 22.11	\$ 27.72
County Administrator	550	To be determined by the Board of County Commissioners					
County Attorney	550	To be determined by the Board of County Commissioners					

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