

Flagler County

BOARD OF COUNTY COMMISSIONERS

NEUS

**FY 2025-2026
ADOPTED BUDGET**



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YOU WILL BE MISSED BEYOND MEASURE

Jorge Salinas



JUNE 1966 - OCTOBER 2025

FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS



Left to right: Commissioner **Andy Dance**, District 1; Commissioner **Gregory Hansen**, District 2; Commissioner **Kim Carney**, District 3; Commissioner **Leann Pennington**, District 4; and Commissioner **Pam Richardson**, District 5

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

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

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



FY 2025 - 2026 ADOPTED BUDGET

Prepared by:

The Flagler County Board of County Commissioners
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GEOGRAPHY

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

The Atlantic Ocean beach-front is 18 miles long with coquina and sand beaches. There are more than 40 parks and preserves, as well as 90+ miles of trails for hiking, biking and paddling.

Flagler County is a desirable location for tourists, visitors, businesses and residents alike.

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

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



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.

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

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

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



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.

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, 911 Dispatch, Emergency Management, Engineering, Extension Services, Fire/Rescue, Financial Services, General Services, Growth Management, Health and Human Services, Innovation Technology, Land Management, Library, and Tourism.

EDUCATION

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

Daytona State College has a Flagler/Palm Coast campus. Nearly 1,200 students attended this campus last year, and the numbers are projected to rise. To accommodate this growth, the campus has expanded with a new high-tech, 24,000 square-foot facility to meet student needs through the next decade.

93.1% of Flagler County citizens (aged 25 and older) have a high school degree or higher and 30.4% have a bachelor's degree or higher

POPULATION

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

The County-wide estimated population is 140,714 with 19,985 residing in unincorporated Flagler County.

(Sources: Office of Economic and Demographic Research, Bureau of Economic and Business Research)

ECONOMY

The total Just Value of property in Flagler County in 2025 is \$28,079,066,320 with a Taxable Value of \$18,146,636,371.

According to Realtor.com, the median price of homes sold was \$375,000 in January 2025 compared to \$391,450 in January 2024.

As of 2023, Flagler County's labor force (aged 18 or older) is 47.8% of the County's population.

	<u>Flagler County</u>	<u>Florida</u>
Per Capita Personal Income	\$63,819	\$68,703
Median Household Income	\$72,923	\$71,711
Median Family Income	\$85,146	\$86,127
Average Annual Wage	\$50,298	\$69,492
Unemployment Rate	3.7%	2.9%
Percent in Poverty	8.9%	12.4%

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

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

MAJOR EMPLOYERS

Flagler County School Board	2,317	Lowe's Home Centers	171
Advent Health Palm Coast	1,701	Alleima Advanced Materials	164
Flagler County Government	921	The Founders Club	163
Publix Super Market	862	US Postal Service	146
Hammock Beach Resort	847	Winn-Dixie Stores LLC	128
City of Palm Coast	624	Flagler Health & Rehabilitation	120
Yellowstone/Verdego	504	East Coast Habilitation Options	116
Wal-Mart Associates Inc	457	City of Flagler Beach	107
The Home Depot	204	Gioa Sails	106
Target Corp	191	Millers Ale House	105

Source: Economic Development Office via Florida Commerce, Bureau of Workforce Statistics & Economic Research (2024 Q1)

FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

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, 2024. 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, 2024

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.*

Message from the County Administrator

To: The Honorable Chair and County Commissioners

From: Heidi Petito, County Administrator

Subject: Fiscal Year 2026 Adopted Budget

Date: October 1, 2025



In accordance with my responsibility, and the provisions of Sections 129.03(3) and 200.065(2), Florida Statutes, I am pleased to present the Adopted Fiscal Year 2026 Budget, including the Capital Improvement Program Financial Plan for Fiscal Years 2026 through 2030. This budget represents a continuation of our fiscally responsible philosophy while aligning with the Board's Strategic Plan and long-term financial goals. I am especially proud to note that this year marks the fifth consecutive year of a millage rate reduction, a reflection of our steadfast commitment to financial discipline and community investment.

The FY2026 Adopted Budget totals **\$335,772,213**, reflecting the operating and capital budgets combined, which is an increase of \$28,019,092 from the adopted FY2025 Budget. The FY2026 Budget includes an **aggregate millage rate of 8.1800 mills**, signifying a total **reduction of 0.0543 mills**. The FY2026 Budget was developed based upon Board of County Commissioners (BOCC) directives and prior considerations, and through comprehensive financial forecasting, risk analysis, and multi-year planning. These efforts ensure we are not only meeting today's needs but are also well positioned for the future. By maintaining a conservative approach to revenue projections and controlling expenditures, we continue to strengthen our financial resilience. This budget reflects the County's dedication to structural balance and responsible stewardship of taxpayer dollars.

The FY2026 Budget prioritizes funding in the areas that matter most to our residences and employees, including:

Funding Aligned with the Strategic Plan – All funding decisions support the Board's adopted strategic goals, ensuring accountability and alignment with our community's long-term vision.

Reduction in Millage Rate – The proposed millage reduction continues our trend of decreasing the property tax burden while delivering efficient, high-quality public services.

Public Safety Investment – We are enhancing public safety operations with funding for 15 additional Firefighter/Paramedics, 3 new Sheriff's Deputies, and 1 CAD/Radio Technician, strengthening emergency response and public protection across the County.

911 Dispatch Transition – The budget supports the successful transition of 911 dispatch services from the Sheriff's Office to the Board, ensuring operational efficiency, service reliability, and centralized oversight.

Support for Constitutional Officers – Recognizing their vital service to the public, this budget supports the budget requests submitted by our Constitutional Officers.

Staffing the Nexus Center – Three new full-time equivalent positions are funded to support the launch and operation of the Nexus Center, a forward-looking facility focused on education, technology, and community engagement.

Investment in Our Workforce – Our people remain our greatest asset. The FY2026 budget includes continued investment in employee health and wellness benefits, along with a 2% Cost of Living Adjustment (COLA) to retain a strong and competitive workforce.

Infrastructure Investment – Strategic investments are included for vital infrastructure, including beach and dune nourishment, road resurfacing, and stormwater system improvements, critical to resiliency, economic development, and quality of life.

This has been a year of extraordinary accomplishments as we continue to invest boldly in our future and workforce to make Flagler County the best place to live, work and play. This budget reflects our continued unwavering commitment to excellence in public service. Our organization remains dedicated to delivering services that are effective, efficient, and innovative. **We approach every decision with integrity and transparency**, always striving to do what is best for the residents we serve. Our ability to achieve these outcomes is made possible by the dedication and professionalism of our workforce. Across all departments and divisions, **our employees embody the core values of service, integrity, accountability, innovation, and collaboration**. Their efforts are the foundation of our success, and I am deeply grateful for their ongoing contributions to our mission.

This budget reflects the collective efforts of our team and the direction provided by the Board of County Commissioners. I want to extend my sincere appreciation to our employees, our community partners, and to you, the Board, for your leadership, trust, and continued support. I also wish to thank the Office of Management and Budget Team; their long hours and dedicated performance make this budget presentation possible.

It is an honor and privilege to serve in this capacity and to work alongside such a committed team to move our community forward.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'HPetito', written in a cursive style.

Heidi Petito
County Administrator

Flagler County has a defined vision and mission, commitment to excellence in public service, and employees dedicated to our core values. The residents and businesses of Flagler County receive great value for their investment and a high level of service delivered by a highly dedicated and innovative county team. Flagler County continues to make intentional, proactive, and strategic steps to strengthen our financial position while increasing transparency, collaboration, innovation, and ensuring long-term sustainability while operating efficiencies countywide. Informative discussions, public outreach opportunities, and surveys have provided valuable feedback throughout the year. Guidance from the Commission through Strategic Planning sessions, Budget Workshops, Budget Briefings combined with many staff meetings, have guided this process toward the development of the FY2026 budget.

VISION, MISSION STATEMENT, VALUES AND FOCUS AREAS

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

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

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

- **F**iscal Accountability
- **I**nnovative Solutions
- **R**esponsible Growth
- **S**uperior Service
- **T**ransparent Government

Strategic Focus Areas:

Effective Government

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

Economic Vitality

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

Growth and Infrastructure

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

Public Health and Safety

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



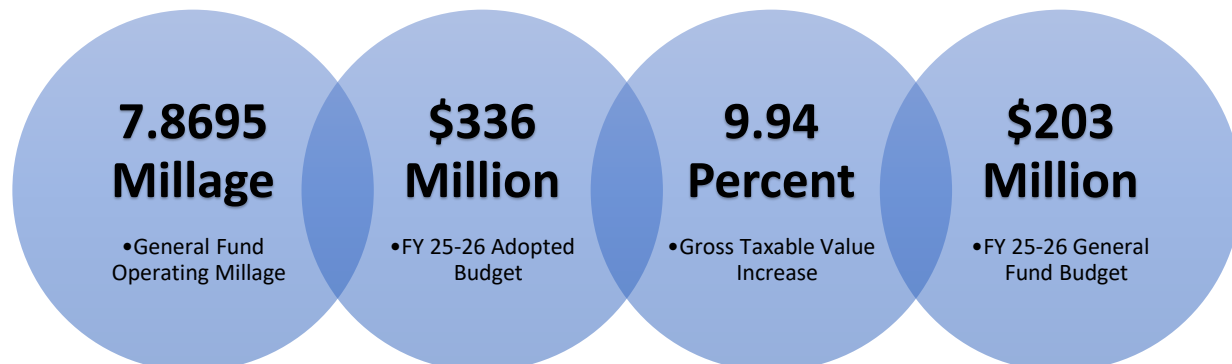
Budget Highlights

Fiscal Year 2025-2026

Budget Summary

Flagler County's adopted fiscal year 2025-2026 budget of \$336 million is the culmination of a process that included careful consideration of the goals of the Board of County Commissioners, analysis of current and desired levels of service, and availability of funds. The budget was developed utilizing the following guidelines set forth by the Board of County Commissioners:

- Flat or Reduced Millage
- 2.0% cost of living adjustment to salaries except as agreed to in union negotiations.
- New position requests were based on needs analysis, such as life, health, and safety considerations, or the necessity to fulfill service obligations for new or current programs.



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 June, 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 2025-26 reflects the priorities and direction you, as a board, provided throughout the process. The first Truth in Millage (TRIM) Public Hearing was held on Thursday, September 11, 2025 followed by the 2nd and Final Public Hearing on Monday, September 22, 2025. The adopted Fiscal Year 2025-26 balanced budget totals \$335,772,213.

Estimated Revenues

Revenue estimates are created by incorporating historical trends, economic conditions, and population estimates. External resources are also used in the preparation of budgeted revenues including the Florida Economic and Demographic Research (EDR) Department's Local Government Handbook and County and Municipal Revenue Estimates as well as data provided by the Florida Association of Counties (FAC).

Millage Rates – The countywide operating millage rate is adopted at 7.9945 mills which is 4.98% above the rolled back rate of 7.6151 mills.

The following is a summary of the property tax revenues included within the adopted fiscal year 2025-26 budget:

Millage Description	Adopted Millage Rate	Ad Valorem Tax Revenue @ 95%
Operating:		
General Fund	7.8695 Mills	\$135,664,707
Remainder of ESL	0.1250 Mills	2,154,913
Debt Service:		
2016 ESL	0.0855 Mills	1,473,961
2015 General Obligation Bonds	0.1000 Mills	1,723,930
Total - All Funds	8.1800 Mills	\$141,017,511

Non-Ad Valorem (Per Parcel or Per Front Foot) Assessment Revenues – As presented, the FY 2025-26 budget includes a total of \$4,354,952 in non-ad valorem special assessment revenues which will be collected by the tax collector as a part of the uniform method of tax collections. The amounts included within the budget are as follows:

FY 2025-26 Special Assessments	
Residential Solid Waste Collection	\$4,098,495
Rima Ridge Mosquito Control	2,000
Espanola Mosquito Control	1,500
Painter's Hill Seawall District	95,000
Marineland Acres District	120,000
North Malacompria Drainage District	35,000
Dunes CDD Stormwater	2,957
Total	\$4,354,952

Sales and Use Taxes – The adopted fiscal year 2025-26 budget contains a total of \$11,631,896 in sales and use taxes from the following sources:

Description	Adopted Fiscal Year 2025-26
Local Government Half Cent Sales Tax	\$3,460,362
Occupational Licenses	1,000
Local Option Small County ½ Cent Sales Surtax	4,549,291
Local Communications Services Tax	221,243
Local Option Tourist Development Tax	4,400,000
Total	\$11,631,896

Grants – A total of \$813,229 of Federal Grant funding and \$8,620,083 of State Grant funding is included in the adopted fiscal year 2025-26 budget. These amounts do not include previously budgeted grants, as they are allocated in the budget during the Cash Carry Forward process.

Motor Fuel Taxes – A total of \$2,987,899 is included in the adopted fiscal year 2025-26 budget in motor fuel tax revenues. This amount may be summarized as follows:

Description	Adopted Fiscal Year 2025-26
Local Option Fuel Tax	\$567,744
Constitutional Fuel Tax	1,335,529
County (Seventh Cent) Fuel Tax	588,638
Ninth Cent Fuel Tax	495,988
Total	\$2,987,899

Permits and Fees – A total of \$3,085,947 is included in the adopted fiscal year 2025-26 budget in permits and fees. This revenue category includes a number of different sources including building permit fees, impact 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 \$112,344,346 in fund balance (or Net Assets) brought forward, which represents 33.46% of the total adopted budget of \$335,772,213.

Expenditures:

Personnel Services – As included, appropriations for personnel services total \$53,012,942, which represents an increase of \$6,346,888 from the adopted fiscal year 2024-25 budget. The increase is primarily attributable to a 2.0% cost of living adjustment (COLA) and the addition of 28 FTEs from the Sheriff’s Office as part of the 911 Dispatch transition to the BOCC.

Employer retirement contributions as determined by the Florida Retirement System (FRS) totals \$6,686,861.

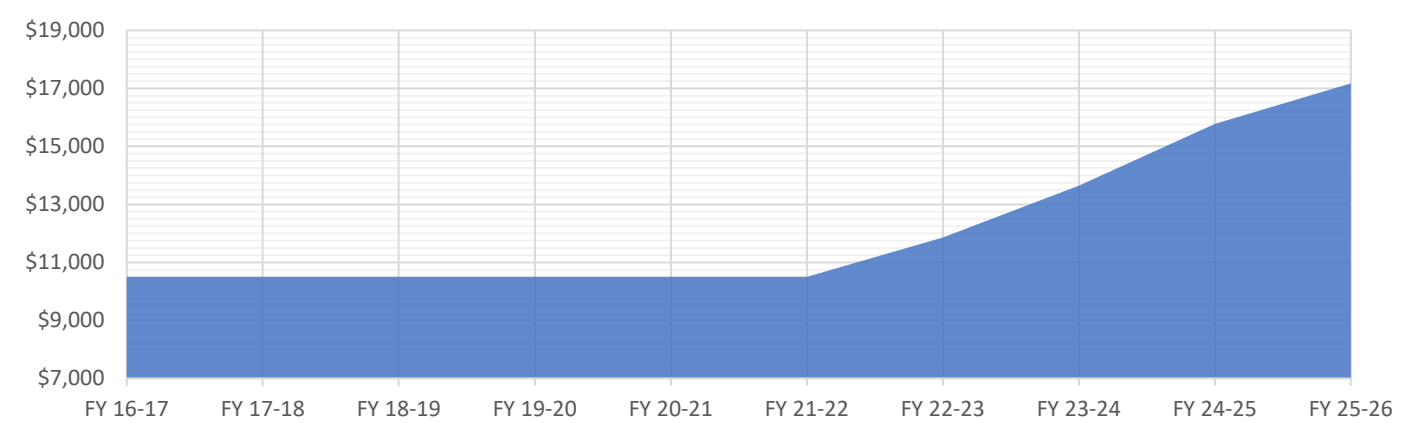
The Adopted Budget includes a total of 467.125 Full-Time Equivalent (FTE) positions in the Flagler County Board of County Commissioner departments (i.e., excluding Constitutional Officers and their respective FTEs). This represents an increase of 40.00 FTEs from the 427.125 FTE positions included in the fiscal year 2024-25 budget. The largest increase was the creation of the 911 Dispatch Department now under the BOCC with 28 FTEs.

There is a total of \$1,822,087 in budgeted overtime costs. Approximately 92.85% of the budgeted overtime is included in the Fire Rescue Department for Fire Services and EMS, in both regular and scheduled overtime.



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

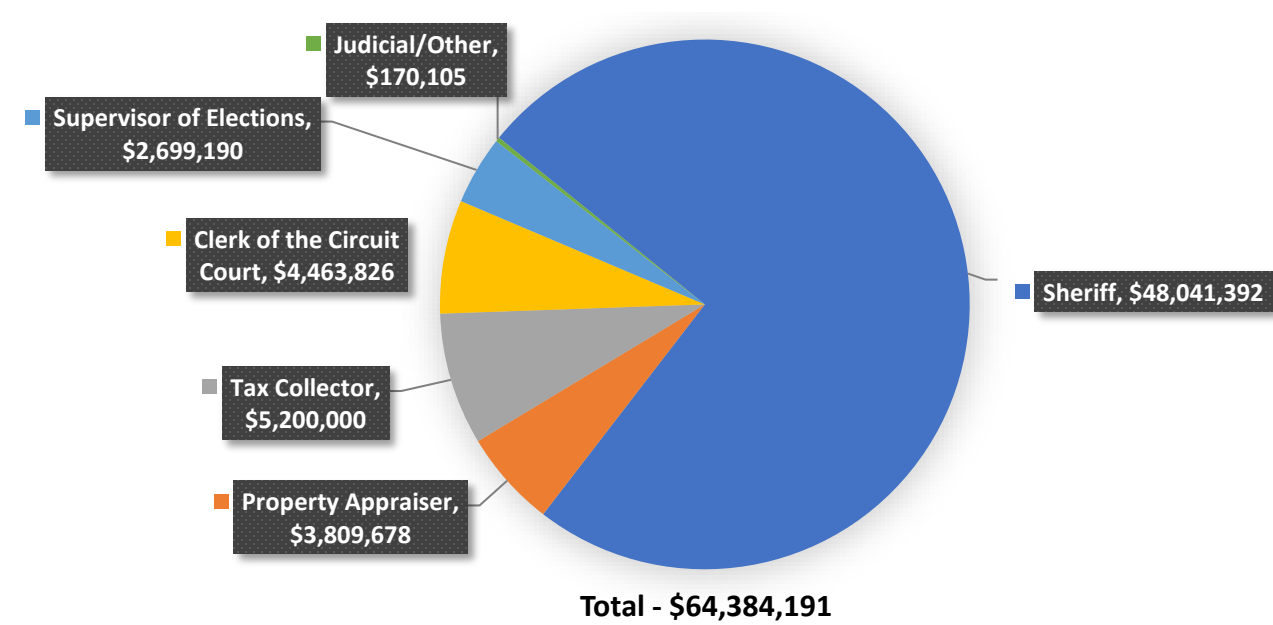
Health Insurance Amount Budgeted per Employee by Fiscal Year



The Health Insurance Fund budget has increased by \$2,285,792 from \$12,487,325 in the Adopted FY 2024-25 budget to \$14,773,117. 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 is \$52,806,980.

Constitutional Officers/Judicial – The total funding support recommended for the Flagler County Constitutional Officers represents an increase of \$3,893,233 from \$60,320,853 in the fiscal year 2024-25 budget, to \$64,214,086. An additional \$161,949 is provided for Judicial/Other expenditures. The funding provided to each of the five Constitutional Officers and Judicial is summarized as follows:



Capital Outlay – Capital Outlay funding totals \$20,895,659. Capital Equipment includes Library Materials and the County’s annual Rolling Stock Replacement Plan.

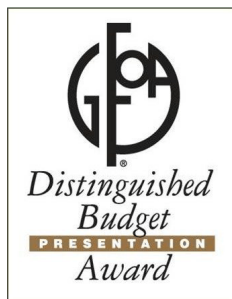
The Adopted Capital Improvement Program for the fiscal year 2025-26 is \$18,630,662 with 19 projects.

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 \$13,805,235, represents an increase of \$3,315,462 from the \$10,489,773 included in the fiscal year 2024-25 budget. The primary reason for the large increase in Debt Service in the fiscal year 2025-26 budget is an early payoff of ESL debt. Debt Service expenditures vary depending on the number of periodic installments of principal and interest due on long-term obligations during a particular fiscal year. Details of all countywide debt service obligations are included in Section 5 of this document.

Interfund Transfers Out – As presented, the adopted budget includes a total of \$15,219,395 in interfund transfers.

Reserves and Contingencies – A total of \$97,858,969 has been budgeted as reserves. The total reserve number represented is composed of non-spendable, restricted, committed, assigned, and unassigned amounts per the Financial Policy. These portions are separated to account for contingency, future use (capital outlay, loans, etcetera), and other similar needs.

[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. Each budget document is evaluated using a comprehensive evaluation checklist and those judged proficient receive the Award. Our current budget document for fiscal year 2025-26 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 seventeenth straight year.

[Acknowledgements](#)

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

FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

STRATEGIC PLAN FOCUS AREAS



EFFECTIVE GOVERNMENT

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

Goals for Effective Government

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



GROWTH AND INFRASTRUCTURE

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

Goals for Growth and Infrastructure

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



ECONOMIC VITALITY

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

Goals for Economic Vitality

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



PUBLIC HEALTH AND SAFETY

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

Goals for Public Health and Safety

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

[Click Here for Flagler County BOCC Strategic Plan 2025](#)

Annual Budget Process

Q1 Administration

October - November - December

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

Q2 Preparation

January

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

February

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

March

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

Q3 Review

April - May - June

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

Q4 Adoption

July

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

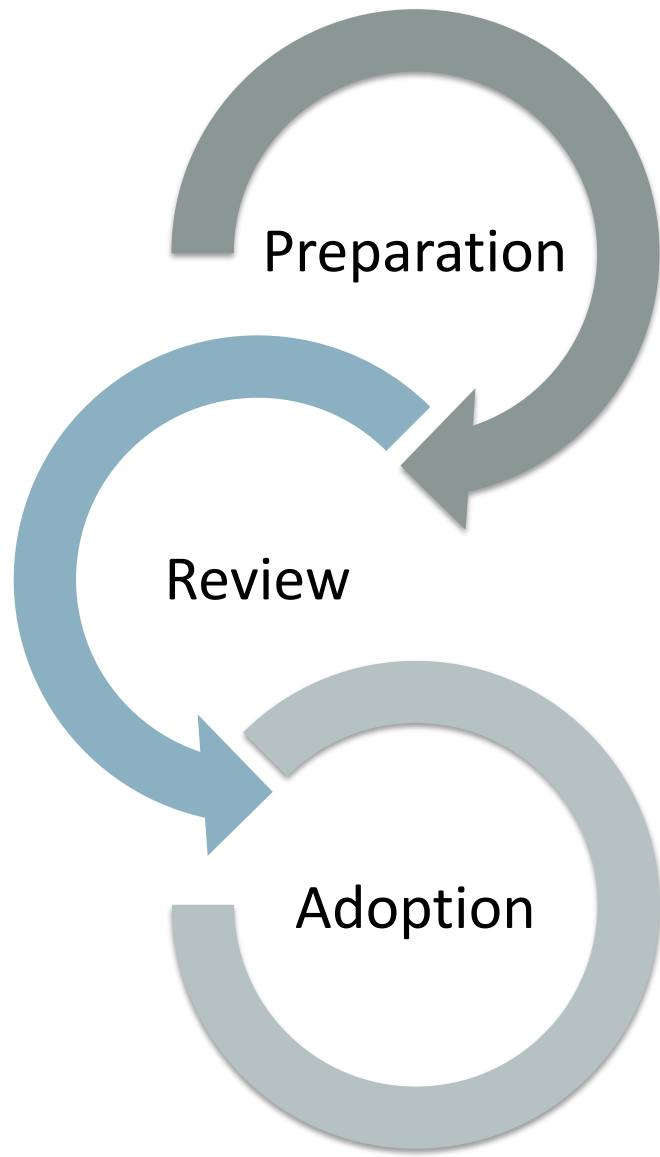
August

- 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

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 Administrator'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

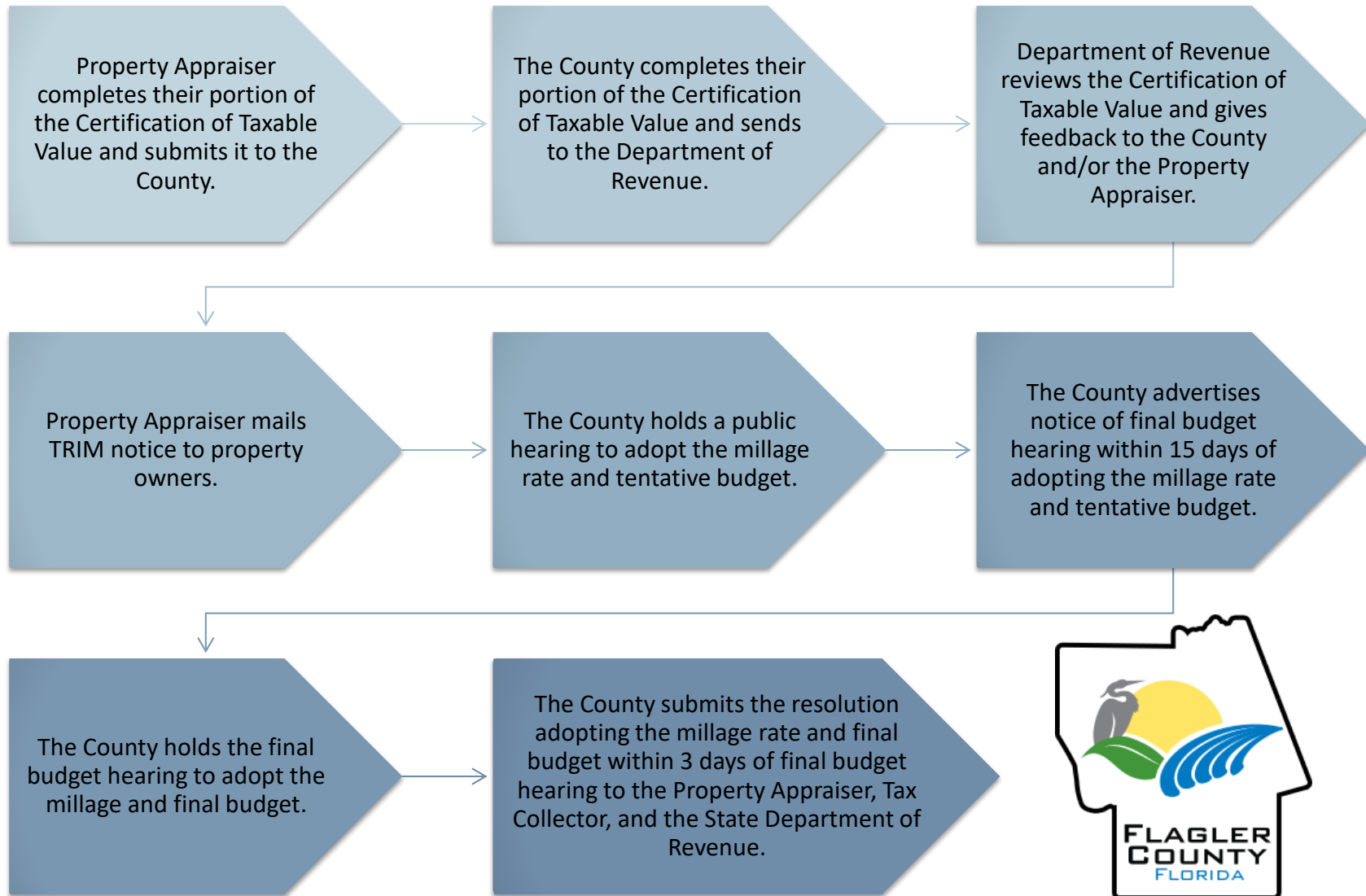
- Receive Certified Tax Roll from Property Appraiser's Office
- Submit County Administrator's Recommended Proposed Budget to the Board
- Budget workshops with Board to discuss any modifications following submission of recommended budget

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

TRIM Process

TRUTH IN MILLAGE



External (Public) Dates	
Budget Workshop	12/16/24
Budget Workshop	1/13/25
Budget Guidelines & Calendar Presented to BOCC	2/10/25
Budget Workshop for Non-General Fund & CIP	6/2/25
Budget Workshop for Constitutionals	6/9/25
Budget Workshop for General Fund	6/16/25
Budget Workshop (if necessary)	6/23/25
FY26 Tentative Budget Review Notice of Proposed Spec Assesment Set Proposed Millage Rates Announce 1st Public Hearing	7/14/25
Final Review of Tentative Budget Presented to BOCC Policy Updates	8/4/25
CIP Adoption & Budget Workshop (if necessary)	8/18/25
First TRIM Public Hearing to Adopt: Tentative Millage Rates, Assessment Fees, Tentative Budget, and to set Final Public Hearing Date, Time, and Place	9/11/25
Final Public Hearing to Adopt Final Millage	9/22/25

2025 Calendar

BOCC Agenda Meeting Dates in Red / Holidays & Weekends in Gray

January						
S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
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February						
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March						
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30	31					

April						
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May						
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25	26	27	28	29	30	31

June						
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29	30					

July						
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27	28	29	30	31		

August						
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31						

September						
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October						
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November						
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30						

December						
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21	22	23	24	25	26	27
28	29	30	31			

Internal Dates	
1/23/25	CIP Kickoff
1/6/25-1/10/25	1:1 Meetings with Commissioners
2/11/25	CA Kickoff Meeting & Budget Module Open for Entry CA Kickoff with Constitutionals
3/14/25	CIP Year 1 Due
3/21/25	FY26 Budgets, Operating & Capital Outlay, & Decision Units Due
4/8/25-4/25/25	CA Department Meetings
4/25/25	CIP Year 2-5 Due
4/28/25	Performance Measures Due
5/13/25-5/16/25	Additional CA Budget Meetings with all Depts (if necessary)
6/1/25	FCSO, Clerk, SOE, and PA Submit Budget to BOCC Preliminary Estimate of Property Tax Value Due from Prop. Appraiser
7/1/25	Certification of Taxable Value by the Property Appraiser
8/1/25	Tax Collector Submits Certified Budget to BOCC
9/25/25	Submit Budget Adoption Resolutions to Property Appraiser & Tax Collector



Flagler County

BUDGET IN BRIEF



FY 2025-26

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

MISSION: To provide high-quality services through a responsive workforce committed to excellence, integrity, in collaboration with the cities and to act as a fiscally responsible steward.

Adopted Millage Rate FY 25-26

Operating Millage:

General Fund	7.8695 mills
Remainder of ESL	0.1250 mills
Total Operating Millage	7.9945 mills

Voted Debt Service:

Series 2016 ESL	0.0855 mills
2015 GO Refunding Bonds	0.1000 mills
Total Voted Debt Service Millage	0.1855 mills

Total Millage 8.1800 mills

Total FTE (Full Time Equivalents)
467.125
(394.50 in General Fund)

9.94% ↑

Gross Taxable Value Increase

Existing Properties ↑	\$857,697,596
New Construction ↑	783,034,749
Total Increase	1,640,732,345

\$2,045

Property Taxes for a home valued at \$300,000
(less \$50,000 homestead exemption)
(based on 8.1800 mills)

AA+ Credit Rating S&P Global Rating

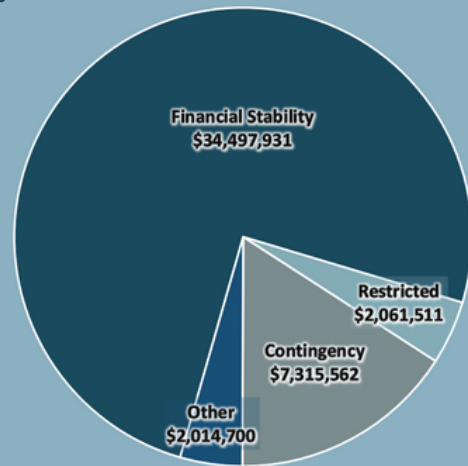
CAPITAL IMPROVEMENTS PLAN HIGHLIGHTS

- HHS Repaving Parking Lot
- Princess Place - Green Trail Bridge
- Roof Replacement - Bing's Landing Dig Site Pavilion
- Legacy House Renovation/Roof
- HVAC Replacement - Various Facilities
- Roof Replacement - Various Facilities
- ADA Projects per Transition Plan
- SOE Renovation (Glass Enclosures)
- Lehigh Trail Resurface from Colbert to Old Kings
- Red Barn Fuel Depot
- Westside Fire Station 51
- Fire Station 50 Admin
- Fire Station
- Expansion of EOC Dispatch enter
- Training Tower Fence & VSB
- Stormwater
- CR 304 Resurfacing
- CR 205 (SR 100 to Private Dirt Rd) Construction

RESERVES

General Fund	\$ 45,889,704
Special Revenue Funds	38,204,300
Debt Service Funds	4,321,126
Capital Project Funds	1,668,526
Enterprise Funds	3,219,637
Internal Service Funds	4,555,676
Total	\$ 97,858,969

GENERAL FUND RESERVES



Financial Stability

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

Restricted

- Library Donation
- DRI Funds
- Geographically Restricted
- Historic Courthouse HVAC & Roof
- Passport
- Vessel Registration

Other

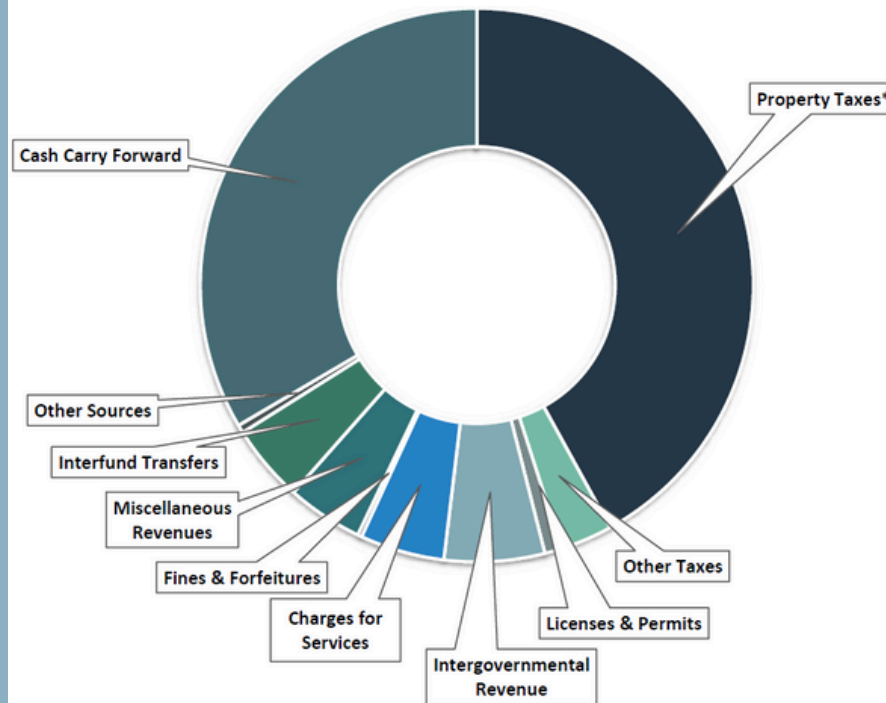
- Personnel Services
- Roads Reserve
- Fire Equipment Plan

Contingency

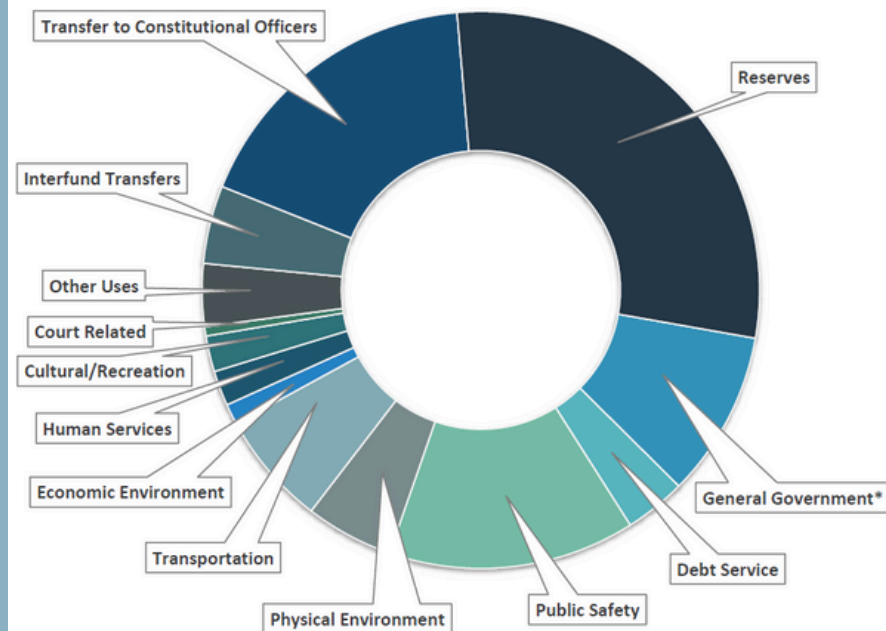
- 5% Operating Reserves

SOURCE & USE OF ALL FUNDS

REVENUES



EXPENDITURES



USE OF FUNDS



Constitutional Officers*

\$59,014,086

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



Public Safety

\$48,073,940

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



General Government

\$32,433,871

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



Transportation

\$22,247,230

Airport, Engineering, Public Works, Public Transportation



Physical Environment

\$17,119,988

Solid Waste, Dune Restoration



Interfund Transfers

\$15,219,395

Road & Bridge, Legal Aid, Replacement Funds, Risk Fund, Solid Waste Landfill, Capital Preservation, Public Safety Communications, Drug Court, Teen Court, FCSO Ops Center Debt Service



Other Uses & Court Related

\$14,013,093

Other Uses, Court Related



Debt Service

\$11,965,090

Debt Service



Culture & Recreation

\$6,993,758

Library, Parks & Recreation, Flagler Beach Lifeguards



Human Services

\$6,839,620

Senior Services, Adult Day Care, Congregate Meals



Economic Environment

\$3,993,173

Economic Opportunity and Development, Housing, Veterans



Reserves

\$97,858,969



SECTION 1

SUMMARIES

Fund Classifications

Fund	Fund Description	Governmental Funds				Proprietary Funds	
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds
1001	General Fund	✓					
1102	County Transportation Trust		✓				
1103	Emergency Communications E-911		✓				
1104	Daytona North Service District		✓				
1105	Legal Aid Fund		✓				
1106	Law Enforcement Trust		✓				
1107	Law Library		✓				
1108	Court Facilities		✓				
1109	Tourist Development Capital Projects		✓				
1110	Tourist Development Promotions & Advertising		✓				
1111	Tourist Development Beach Restoration		✓				
1112	Constitutional Gas Tax		✓				
1113	Opioid Settlement		✓				
1114	Washington Oaks Park Dune Restoration		✓				
1115	IT Replacement Fund		✓				
1117	Environmentally Sensitive Lands		✓				
1118	Hammock Dunes CDD		✓				
1119	Environmentally Sensitive Lands 2008		✓				
1120	Utility Regulatory Authority		✓				
1121	Impact Fee - Park D1		✓				
1122	Impact Fee - Park D2		✓				
1123	Impact Fee - Park D3		✓				
1124	Impact Fee - Park D4		✓				
1125	Marineland Acres District		✓				
1127	North Malacompra District		✓				
1128	Grant Special Revenue		✓				
1130	Transportation Impact Fee East- Old		✓				
1131	Transportation Impact Fee West		✓				
1132	Parks Impact Fee Zone 1		✓				
1133	Parks Impact Fee Zone 2		✓				
1134	Parks Impact Fee Zone 3		✓				
1135	Parks Impact Fee Zone 4		✓				
1137	Transportation Impact Fee New East		✓				
1141	Economic Development		✓				
1143	State Housing Initiatives Partnership Program (SHIP)		✓				
1152	CDBG-Neighborhood Stabilization Program		✓				
1153	CDBG-Urban Development		✓				

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Fund Classifications

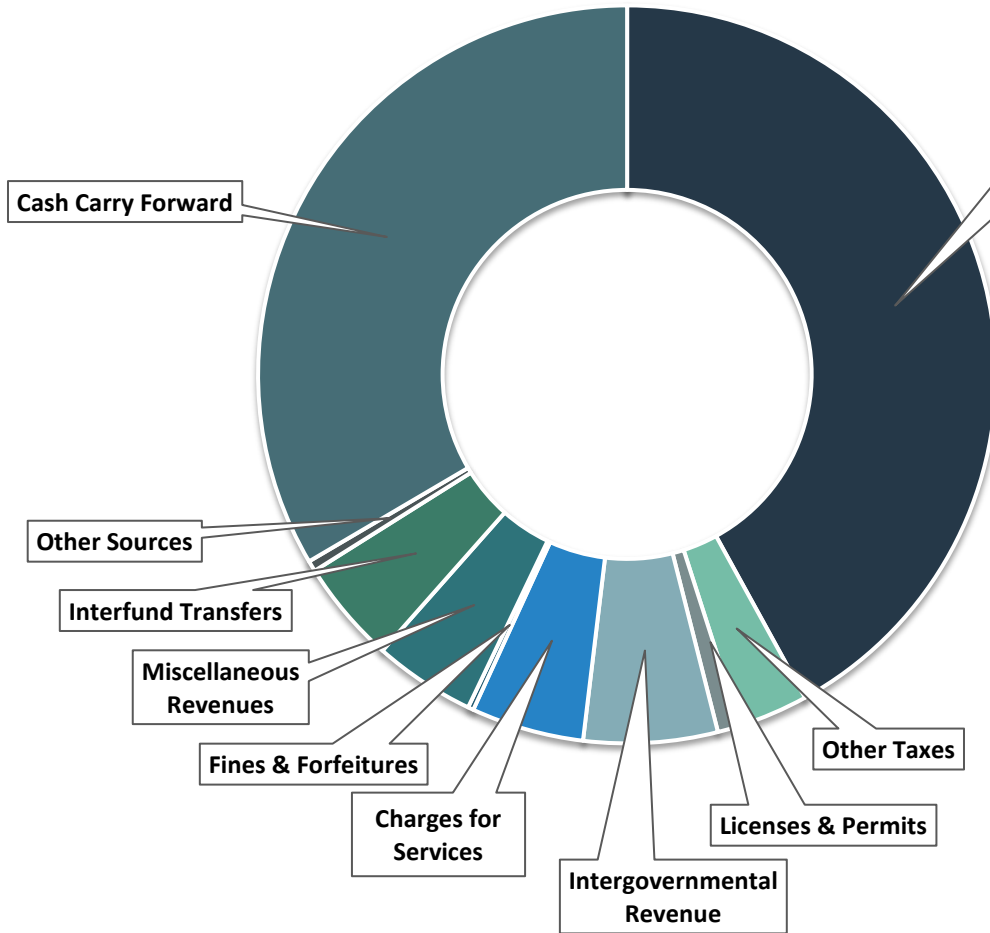
		Governmental Funds				Proprietary Funds	
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds
Fund	Fund Description						
1154	Impact Fee - Transport D1		✓				
1155	Impact Fee - Transport D2		✓				
1156	Impact Fee - LE Trust		✓				
1157	Impact Fee - Fire Rescue Trust		✓				
1158	Impact Fee - EMS Trust		✓				
1159	Impact Fee - Library Trust		✓				
1175	Bimini Gardens MSTU		✓				
1177	Espanola Special Assessment		✓				
1178	Rima Ridge Special Assessment		✓				
1180	Municipal Services		✓				
1181	Building Department		✓				
1182	Public Safety Communication Network		✓				
1184	Disaster Relief		✓				
1185	Federal Relief		✓				
1187	Capital Preservation		✓				
1192	Domestic Violence		✓				
1193	Alcohol & Drug Abuse Trust		✓				
1194	Court Innovations/Technology		✓				
1195	Juvenile Diversion		✓				
1196	Crime Prevention		✓				
1197	Court Innovations		✓				
1198	Teen Court		✓				
1211	Judicial Center Bond Sink			✓			
1212	Bond-Cap Imp Ref Rev 2015			✓			
1213	Bond-Taxable Spec Assessment Rev S18			✓			
1214	Bond-Taxable Spec Assessment Rev S18B			✓			
1215	Bond-Cap Imp Rev S2020			✓			
1216	Bond-Cap Imp Ref Rev S2024			✓			
1219	Environmentally Sensitive Lands 2008			✓			
1221	Bond Grant Anticipated Note S2020			✓			

(continued on next page)

Fund Classifications

		Governmental Funds				Proprietary Funds	
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds
Fund	Fund Description						
1307	Beachfront Parks Capital				✓		
1308	Beachfront Park Maintenance				✓		
1311	1/2 Cent Discretionary Sales Tax				✓		
1312	2015 Capital Improvements Bond				✓		
1314	CPF-Taxable Special Assessment Revenue Series 2018B				✓		
1315	CPF-New Sheriff Op Center				✓		
1316	General Capital Projects				✓		
1318	Marineland Acres District				✓		
1319	2008 ESL Referendum				✓		
1320	CPF - Beach Renourishment				✓		
1401	Airport					✓	
1402	Sanitary Landfill					✓	
1404	Beverly Beach Utilities					✓	
1405	Residential Solid Waste Collection					✓	
1407	Plantation Bay Utilities					✓	
1408	Old Kings Road Landfill					✓	
1409	Construction & Demolition Debris Landfill					✓	
1410	Bunnell Landfill					✓	
1501	Health Insurance						✓
1502	Risk Fund						✓
1503	Rolling Stock Replacement						✓

Source of All Funds



Revenues	Amount	Percent
Property Taxes*	\$ 141,017,511	42.00%
Other Taxes	10,235,266	3.05%
Licenses & Permits	3,342,404	1.00%
Intergovernmental Revenue	19,701,644	5.87%
Charges for Services	16,578,894	4.94%
Fines & Forfeitures	821,450	0.24%
Miscellaneous Revenues	14,923,126	4.44%
Interfund Transfers	15,219,395	4.53%
Other Sources	1,588,177	0.47%
Cash Carry Forward	112,344,346	33.46%
Total Revenues	\$ 335,772,213	100.00%

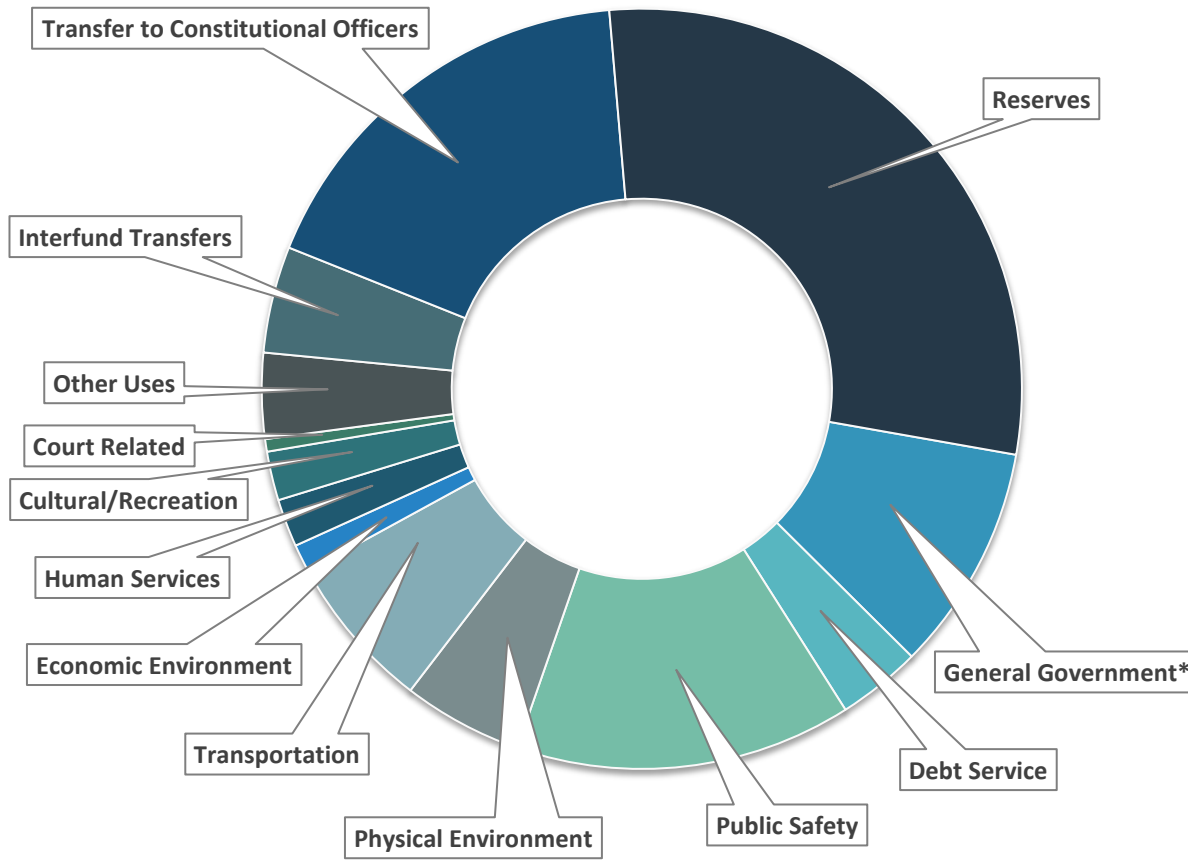
*Property Taxes budgeted at 95%

Total Adopted revenues for fiscal year 2025-26 are \$335,772,213 which is an increase of \$28,019,092 from the Adopted Fiscal Year 2024-25 budget. The pie chart above details the sources of funds included in the Adopted Fiscal Year 2025-26 budget.

Flagler County is providing a Cash Carry Forward balance of \$112,344,346. Although the amount is 33.46% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	\$ 51,829,940	46.13%
Special Revenues Funds	40,158,399	35.75%
Debt Service Funds	7,839,363	6.98%
Capital Project Funds	6,186,310	5.51%
Enterprise Funds	3,577,583	3.18%
Internal Service Funds	2,752,751	2.45%
Total Cash Carry Forward	\$ 112,344,346	100.00%

Use of All Funds



Expenditures	Amount	Percent
General Government*	\$ 32,433,871	9.66%
Debt Service	11,965,090	3.56%
Public Safety	48,073,940	14.32%
Physical Environment	17,119,988	5.10%
Transportation	22,247,230	6.63%
Economic Environment	3,993,173	1.19%
Human Services	6,839,620	2.04%
Cultural/Recreation	6,993,758	2.08%
Court Related	1,791,078	0.53%
Other Uses	12,222,015	3.64%
Interfund Transfers	15,219,395	4.53%
Transfer to Constitutional Officers	59,014,086	17.58%
Reserves	97,858,969	29.14%
Total Expenditures	\$ 335,772,213	100.00%

* Includes \$5,200,000 as Tax Collector is a Fee Officer

The pie chart above is a summary of the uses of funds (as included in the Adopted Fiscal Year 2025-2026 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	\$ 45,889,704	46.89%
Special Revenues Funds	38,204,300	39.04%
Debt Service Funds	4,321,126	4.42%
Capital Project Funds	1,668,526	1.71%
Enterprise Funds	3,219,637	3.29%
Internal Service Funds	4,555,676	4.66%
Total Reserves	\$ 97,858,969	100.00%

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1001	General Fund				
	Revenues				
	Taxes	\$ 96,874,607	\$ 110,917,568	\$ 123,192,414	\$ 135,664,707
	Other Taxes	2,746	208,929	242,121	222,243
	Licenses & Permits	33,177	266,800	279,565	316,247
	Intergovernmental Revenue	4,351,931	6,423,164	5,219,768	5,857,972
	Charges for Services	6,014,235	5,945,703	5,107,400	6,003,115
	Fines & Forfeitures	45,129	47,369	35,000	43,500
	Miscellaneous Revenue	2,798,861	3,756,508	1,639,391	1,271,885
	Excess Fees	2,013,603	2,132,694	1,489,693	1,527,556
	Other Sources	1,822,617	4,705,643	0	0
	Interfund Transfer	0	1,603,144	0	0
	Cash Carry Forward	0	0	41,579,463	51,829,940
	Total Revenues	\$ 113,956,906	\$ 136,007,520	\$ 178,784,815	\$ 202,737,165

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Expenditures					
	General Government - Personnel Services	8,457,510	9,742,195	12,112,248	12,116,619
	General Government - Operating*	10,761,897	11,125,343	15,738,056	14,254,070
	General Government - Capital Outlay	918,207	588,593	296,365	302,001
	General Government - Debt Service	117,765	212,209	0	0
	General Government - Grants & Aid	1,981,855	2,279,402	2,492,118	2,950,576
	Public Safety - Personnel Services	15,186,365	15,799,808	18,106,451	23,861,378
	Public Safety - Operating	5,395,244	7,380,686	6,684,541	8,545,885
	Public Safety - Capital Outlay	3,556,977	7,282,049	1,059,000	1,696,000
	Public Safety - Debt Service	0	64,015	0	0
	Public Safety - Grants & Aid	53,378	53,736	56,164	56,485
	Physical Environment - Personnel Services	232,752	193,686	355,910	383,933
	Physical Environment - Operating	372,223	170,919	110,124	124,136
	Transportation - Personnel Services	2,641,025	2,817,569	3,441,836	3,483,333
	Transportation - Operating	625,892	723,314	870,277	883,114
	Transportation - Capital Outlay	102,127	1,165	0	0
	Transportation - Debt Service	8,437	16,356	0	0
	Economic Environment - Personnel Services	274,523	293,063	337,766	383,080
	Economic Environment - Operating	35,821	54,218	67,005	61,980
	Economic Environment - Grants & Aid	0	0	2,000	2,000
	Human Services - Personnel Services	1,370,023	1,431,972	1,657,774	1,862,705
	Human Services - Operating	1,921,262	2,281,219	2,811,620	3,300,408
	Human Services - Capital Outlay	95,945	131,997	0	0
	Human Services - Debt Service	41,971	48,481	0	0
	Human Services - Grants & Aid	1,230,438	1,141,273	1,383,830	1,317,023
	Culture/Recreation - Personnel Services	2,346,464	2,745,772	3,264,013	3,467,931
	Culture/Recreation - Operating	1,296,340	1,205,672	1,767,190	2,143,919
	Culture/Recreation - Capital Outlay	590,799	444,705	600,398	298,768
	Culture/Recreation - Debt Service	43,781	102,492	0	0
	Culture/Recreation - Grants & Aid	502,335	411,839	400,307	402,500
	Court Related - Personnel Services	100,521	105,434	135,999	141,255
	Court Related - Operating	40,533	40,022	25,950	28,850
	Court Related - Grants & Aid	222,503	300,996	345,055	391,857
	Debt Service - Debt Service	0	271,029	369,780	370,420
	Interfund Transfers	10,184,209	17,486,304	7,085,948	15,003,149
	Transfer to Constitutional Officers	41,766,148	47,697,226	55,600,853	59,014,086
	Reserves	0	0	41,606,237	45,889,704
Total Expenditures		\$ 112,475,269	\$ 134,644,758	\$ 178,784,815	\$ 202,737,165

* Includes Tax Collector as they are a Fee Officer

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1102	<u>County Transportation Trust</u>				
	Revenues				
	Other Taxes	1,059,061	1,047,012	1,049,682	1,063,732
	Intergovernmental Revenue	1,996,901	2,002,814	1,987,413	1,995,967
	Charges for Services	158,974	764,496	171,984	18,454
	Miscellaneous Revenue	187,673	266,426	101,000	101,000
	Other Sources	1,111,302	144,877	0	0
	Interfund Transfer	0	0	250,000	650,000
	Cash Carry Forward	0	0	3,947,866	3,680,420
	Total Revenues	\$ 4,513,911	\$ 4,225,625	\$ 7,507,945	\$ 7,509,573
	Expenditures				
	Transportation - Personnel Services	1,603,223	1,809,495	2,275,182	2,327,683
	Transportation - Operating	1,037,167	845,388	1,957,841	2,579,817
	Transportation - Capital Outlay	876,379	116,228	603,200	225,913
	Debt Service	153,515	227,978	121,529	0
	Interfund Transfer	84,007	113,070	0	0
	Reserves	0	0	2,550,193	2,376,160
	Total Expenditures	\$ 3,754,290	\$ 3,112,159	\$ 7,507,945	\$ 7,509,573
Fund 1103	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	1,024,582	908,849	480,000	580,000
	Charges for Services	300	300	200	300
	Miscellaneous Revenue	20,924	40,705	1,000	1,000
	Other Sources	280,103	98,254	0	0
	Cash Carry Forward	0	0	289,296	980,306
	Total Revenues	\$ 1,325,909	\$ 1,048,107	\$ 770,496	\$ 1,561,606
	Expenditures				
	Public Safety - Personnel Services	329,514	231,677	280,393	297,299
	Public Safety - Operating	339,795	313,449	371,335	682,269
	Public Safety - Capital Outlay	518,778	98,204	118,768	0
	Debt Service	79,750	98,996	0	0
	Interfund Transfer	10,382	12,896	0	0
	Reserves	0	0	0	582,038
	Total Expenditures	\$ 1,278,219	\$ 755,223	\$ 770,496	\$ 1,561,606

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1104	<u>Daytona North Service District</u>				
	Revenues				
	Licenses & Permits	255,396	258,863	0	0
	Miscellaneous Revenue	16,841	34,223	5,000	1,000
	Excess Fees	1,169	1,103	0	0
	Cash Carry Forward	0	0	176,184	63,535
	Total Revenues	\$ 273,406	\$ 294,188	\$ 181,184	\$ 64,535
	Expenditures				
	General Government - Operating	21,316	17,360	26,500	64,535
	Transportation - Operating	151,455	773,644	154,684	0
	Total Expenditures	\$ 172,771	\$ 791,005	\$ 181,184	\$ 64,535
Fund 1105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	19,645	21,339	18,300	20,000
	Miscellaneous Revenue	0	0	10	10
	Interfund Transfers	25,409	26,549	26,744	25,044
	Total Revenues	\$ 45,054	\$ 47,888	\$ 45,054	\$ 45,054
	Expenditures				
	Court Related - Grants & Aid	45,054	45,054	45,054	45,054
	Interfund Transfer	1,352	2,834	0	0
	Total Expenditures	\$ 46,406	\$ 47,888	\$ 45,054	\$ 45,054
Fund 1106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	142,273	243,154	100,000	95,000
	Miscellaneous Revenue	1,624	3,779	1,000	500
	Cash Carry Forward	0	0	94,740	6,917
	Total Revenues	\$ 143,897	\$ 246,932	\$ 195,740	\$ 102,417
	Expenditures				
	Public Safety - Operating	154,557	216,483	195,740	102,417
	Total Expenditures	\$ 154,557	\$ 216,483	\$ 195,740	\$ 102,417
Fund 1107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	19,644	21,300	18,300	20,000
	Total Revenues	\$ 19,644	\$ 21,300	\$ 18,300	\$ 20,000
	Expenditures				
	Court Related - Operating	0	0	50	50
	Court Related - Capital Outlay	12,869	12,514	13,840	14,320
	Other Uses	8,119	8,786	4,410	5,630
	Total Expenditures	\$ 20,987	\$ 21,300	\$ 18,300	\$ 20,000

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1108	<u>Court Facilities</u>				
	Revenues				
	Fines & Forfeitures	190,011	225,655	175,000	185,000
	Miscellaneous Revenue	8,281	13,109	1,500	1,500
	Cash Carry Forward	0	0	234,405	330,569
	Total Revenues	\$ 198,291	\$ 238,764	\$ 410,905	\$ 517,069
	Expenditures				
	Court Related - Operating	129,241	159,733	193,408	253,407
	Court Related - Capital Outlay	0	27,300	0	0
	Debt Service	111	0	0	0
	Reserves	0	0	217,497	263,662
	Total Expenditures	\$ 129,352	\$ 187,033	\$ 410,905	\$ 517,069
Fund 1109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	917,512	864,529	880,000	0
	Miscellaneous Revenue	173,461	309,097	75,000	90,000
	Excess Fees	6,419	5,625	5,000	0
	Cash Carry Forward	0	0	5,178,778	5,597,537
	Total Revenues	\$ 1,097,392	\$ 1,179,251	\$ 6,138,778	\$ 5,687,537
	Expenditures				
	Culture/Recreation - Operating	27,725	26,231	31,400	2,500
	Culture/Recreation - Grants & Aid	0	739,158	0	0
	Reserves	0	0	6,107,378	5,685,037
	Total Expenditures	\$ 27,725	\$ 765,389	\$ 6,138,778	\$ 5,687,537

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	2,752,536	2,593,588	2,640,000	2,640,000
	Miscellaneous Revenue	132,569	276,510	75,000	75,000
	Excess Fees	19,256	16,874	15,000	15,000
	Other Sources	152,998	199,952	0	0
	Cash Carry Forward	0	0	5,005,083	5,944,913
	Total Revenues	\$ 3,057,359	\$ 3,086,923	\$ 7,735,083	\$ 8,674,913
	Expenditures				
	Economic Environment - Personnel Services	509,624	522,456	641,213	624,888
	Economic Environment - Operating	1,178,704	1,086,160	1,686,160	1,733,282
	Economic Environment - Capital Outlay	152,998	199,952	0	0
	Economic Environment - Debt Service	45,925	60,623	0	0
	Interfund Transfer	19,353	30,222	0	0
	Reserves	0	0	5,407,710	6,316,743
	Total Expenditures	\$ 1,906,604	\$ 1,899,413	\$ 7,735,083	\$ 8,674,913
Fund 1111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	917,512	864,529	880,000	1,760,000
	Intergovernmental Revenue	9,580,292	1,359,126	0	3,185,512
	Miscellaneous Revenue	89,353	267,563	40,000	610,000
	Interfund Transfers	0	1,166	0	0
	Excess Fees	6,419	5,625	5,000	10,000
	Cash Carry Forward	0	0	1,376,309	286,971
	Total Revenues	\$ 10,593,576	\$ 2,498,010	\$ 2,301,309	\$ 5,852,483
	Expenditures				
	Physical Environment - Operating	10,633,340	163,658	248,400	4,995,512
	Physical Environment - Capital Outlay	0	127,791	0	0
	Physical Environment - Debt Service	0	33,986	0	0
	Physical Environment - Grants & Aid	143,828	542,373	0	570,000
	Interfund Transfers	704,330	0	0	0
	Reserves	0	0	2,052,909	286,971
	Total Expenditures	\$ 11,481,498	\$ 867,807	\$ 2,301,309	\$ 5,852,483

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Intergovernmental Revenue	8,345,653	5,471,253	0	3,534,008
	Miscellaneous Revenue	47,628	54,014	107,565	10,000
	Interfund Transfer	0	1,014,660	0	4,000,000
	Cash Carry Forward	0	0	900,000	598,326
	Total Revenues	\$ 8,393,280	\$ 6,539,927	\$ 1,007,565	\$ 8,142,334
	Expenditures				
	Transportation - Operating	58	2,989	3,000	5,000
	Transportation - Capital Outlay	10,232,249	4,746,181	0	8,084,008
	Transportation - Grants & Aid	0	44,065	0	0
	Reserves	0	0	1,004,565	53,326
	Total Expenditures	\$ 10,232,307	\$ 4,793,235	\$ 1,007,565	\$ 8,142,334
Fund 1113	<u>Opioid Settlement</u>				
	Revenues				
	Miscellaneous Revenue	65,096	146,797	0	116,400
	Cash Carry Forward	0	0	65,396	211,705
	Total Revenues	\$ 65,096	\$ 146,797	\$ 65,396	\$ 328,105
	Expenditures				
	Human Services - Operating	0	0	65,396	328,105
	Total Expenditures	\$ 0	\$ 0	\$ 65,396	\$ 328,105
Fund 1114	<u>Washington Oaks Pk Dune Restoration</u>				
	Revenues				
	Intergovernmental Revenue	1,826,554	0	0	0
	Total Revenues	\$ 1,826,554	\$ 0	\$ 0	\$ 0
	Expenditures				
	Physical Environment - Debt Service	0	67	0	0
	Physical Environment - Grants & Aid	1,826,554	0	0	0
	Total Expenditures	\$ 1,826,554	\$ 67	\$ 0	\$ 0

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1115	<u>IT Replacement Fund</u>				
	Revenues				
	Miscellaneous Revenue	0	9,773	500	1,000
	Interfund Transfer	0	335,556	439,527	500,000
	Cash Carry Forward	0	0	2,000	397,026
	Total Revenues	\$ 0	\$ 345,329	\$ 442,027	\$ 898,026
	Expenditures				
	General Government - Operating	0	104,660	194,053	194,339
	General Government - Capital Outlay	0	30,581	247,974	471,333
	Reserves	0	0	0	232,354
	Total Expenditures	\$ 0	\$ 135,241	\$ 442,027	\$ 898,026
Fund 1116	<u>Dune Restoration - State Road A1A</u>				
	Revenues				
	Intergovernmental Revenue	0	11,228,093	0	0
	Total Revenues	\$ 0	\$ 11,228,093	\$ 0	\$ 0
	Expenditures				
	Physical Environment - Grants & Aid	0	11,228,093	0	0
	Total Expenditures	\$ 0	\$ 11,228,093	\$ 0	\$ 0
Fund 1117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Intergovernmental Revenue	0	3,150	0	0
	Miscellaneous Revenue	5,289	4,933	50	4,050
	Cash Carry Forward	0	0	38,639	82,151
	Total Revenues	\$ 5,289	\$ 8,083	\$ 38,689	\$ 86,201
	Expenditures				
	Physical Environment - Operating	1,204	9,550	3,100	3,100
	Physical Environment - Capital Outlay	0	54,139	0	83,101
	Reserves	0	0	35,589	0
	Total Expenditures	\$ 1,204	\$ 63,689	\$ 38,689	\$ 86,201
Fund 1118	<u>Hammock Dunes CDD</u>				
	Revenues				
	Licenses and Permits	0	0	2,957	2,957
	Total Revenues	\$ 0	\$ 0	\$ 2,957	\$ 2,957
	Expenditures				
	Physical Environment - Operating	0	90	2,957	2,957
	Total Expenditures	\$ 0	\$ 90	\$ 2,957	\$ 2,957

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,526,951	1,748,533	1,956,802	2,154,913
	Intergovernmental Revenue	0	508	0	0
	Miscellaneous Revenue	258,027	491,801	150,000	150,000
	Cash Carry Forward	0	0	8,627,357	8,024,672
	Total Revenues	\$ 1,784,978	\$ 2,240,841	\$ 10,734,159	\$ 10,329,585
	Expenditures				
	General Government - Operating	0	95	0	0
	Physical Environment - Operating	156	0	24,500	0
	Physical Environment - Capital Outlay	0	441,745	0	150,000
	Reserves	0	0	10,709,659	10,179,585
	Total Expenditures	\$ 156	\$ 441,840	\$ 10,734,159	\$ 10,329,585
Fund 1120	<u>Utility Regulatory Authority</u>				
	Revenues				
	Miscellaneous Revenue	0	0	50	0
	Cash Carry Forward	0	0	22,236	22,236
	Total Revenues	\$ 0	\$ 0	\$ 22,286	\$ 22,236
	Expenditures				
	Reserves	0	0	22,286	22,236
	Total Expenditures	\$ 0	\$ 0	\$ 22,286	\$ 22,236
Fund 1121	<u>Impact Fee - Park D1</u>				
	Revenues				
	Licenses and Permits	36,613	38,003	30,000	30,000
	Miscellaneous Revenue	243	3,982	100	100
	Cash Carry Forward	0	0	90,861	70,222
	Total Revenues	\$ 36,856	\$ 41,985	\$ 120,961	\$ 100,322
	Expenditures				
	Culture/Recreation - Operating	0	0	100	1,000
	Culture/Recreation - Capital Outlay	0	0	62,550	0
	Reserves	0	0	58,311	99,322
	Total Expenditures	\$ 0	\$ 0	\$ 120,961	\$ 100,322

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1122	<u>Impact Fee - Park D2</u>				
	Revenues				
	Licenses and Permits	5,097	323	5,500	5,500
	Miscellaneous Revenue	0	0	10	10
	Cash Carry Forward	0	0	11,914	14,747
	Total Revenues	\$ 5,097	\$ 323	\$ 17,424	\$ 20,257
	Expenditures				
	Culture/Recreation - Operating	0	0	100	1,000
	Reserves	0	0	17,324	19,257
	Total Expenditures	\$ 0	\$ 0	\$ 17,424	\$ 20,257
Fund 1123	<u>Impact Fee - Park D3</u>				
	Revenues				
	Licenses and Permits	16,063	26,820	15,000	15,000
	Miscellaneous Revenue	97	1,949	30	30
	Cash Carry Forward	0	0	49,698	14,450
	Total Revenues	\$ 16,160	\$ 28,770	\$ 64,728	\$ 29,480
	Expenditures				
	Culture/Recreation - Operating	0	0	0	1,000
	Culture/Recreation - Capital Outlay	0	0	64,728	0
	Reserves	0	0	0	28,480
	Total Expenditures	\$ 0	\$ 0	\$ 64,728	\$ 29,480
Fund 1124	<u>Impact Fee - Park D4</u>				
	Revenues				
	Intergovernmental Revenue	43,080	38,432	37,000	37,000
	Miscellaneous Revenue	243	4,339	1,000	1,000
	Cash Carry Forward	0	0	46,422	87,228
	Total Revenues	\$ 43,323	\$ 42,770	\$ 84,422	\$ 125,228
	Expenditures				
	Culture/Recreation - Operating	0	0	100	1,000
	Reserves	0	0	84,322	124,228
	Total Expenditures	\$ 0	\$ 0	\$ 84,422	\$ 125,228

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1125	<u>Marineland Acres District</u>				
	Revenues				
	Licenses and Permits	0	0	0	120,000
	Miscellaneous Revenue	0	0	0	500
	Interfund Transfer	0	0	0	191,916
	Excess Fees	0	0	0	600
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 313,016
	Expenditures				
	Physical Environment - Operating	0	0	0	22,500
	Reserves	0	0	0	290,516
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 313,016
Fund 1127	<u>North Malacompra Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	35,020	35,001	35,000	35,000
	Miscellaneous Revenue	7,679	15,431	7,000	10,000
	Excess Fees	160	149	160	160
	Cash Carry Forward	0	0	283,453	297,904
	Total Revenues	\$ 42,860	\$ 50,581	\$ 325,613	\$ 343,064
	Expenditures				
	Physical Environment - Operating	3,056	2,514	41,600	41,500
	Reserves	0	0	284,013	301,564
	Total Expenditures	\$ 3,056	\$ 2,514	\$ 325,613	\$ 343,064
Fund 1128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	2,084,253	1,350,508	902,806	249,306
	Miscellaneous Revenue	7,690	26,623	0	0
	Interfund Transfer	0	49,500	74,000	0
	Total Revenues	\$ 2,091,944	\$ 1,426,631	\$ 976,806	\$ 249,306
	Expenditures				
	Public Safety - Personnel Services	1,124,324	597,110	0	0
	Public Safety - Operating	463,060	422,244	236,806	172,806
	Public Safety - Capital Outlay	14,358	35,737	0	0
	Physical Environment - Grants & Aid	0	35,308	0	0
	Transportation - Capital Outlay	0	0	740,000	0
	Human Services - Capital Outlay	27,075	0	0	0
	Human Services - Grants & Aid	419,819	447,819	0	0
	Culture & Recreation - Operating	0	0	0	76,500
	Culture & Recreation - Capital Outlay	3,431	0	0	0
	Debt Service	0	4,436	0	0
	Total Expenditures	\$ 2,052,068	\$ 1,542,654	\$ 976,806	\$ 249,306

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1130	<u>Transportation Impact Fee East - Old</u>				
	Revenues				
	Miscellaneous Revenue	95,284	108,598	40,000	40,000
	Intergovernmental Revenue	482,119	3,425,968	0	0
	Cash Carry Forward	0	0	941,344	2,996,791
	Total Revenues	\$ 577,404	\$ 3,534,566	\$ 981,344	\$ 3,036,791
	Expenditures				
	Transportation - Operating	69	0	2,100	0
	Transportation - Capital Outlay	236,170	0	0	0
	Transportation - Grants & Aid	0	3,878,191	0	0
	Reserves	0	0	979,244	3,036,791
	Total Expenditures	\$ 236,239	\$ 3,878,191	\$ 981,344	\$ 3,036,791
Fund 1131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	4,054	6,081	4,000	3,000
	Cash Carry Forward	0		105,757	111,845
	Total Revenues	\$ 4,054	\$ 6,081	\$ 109,757	\$ 114,845
	Expenditures				
	Transportation - Operating	4	0	100	100
	Transportation - Capital Outlay	40,857	0	0	0
	Reserves	0	0	109,657	114,745
	Total Expenditures	\$ 40,861	\$ 0	\$ 109,757	\$ 114,845
Fund 1132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Licenses & Permits	100	0	0	0
	Miscellaneous Revenue	14,278	24,916	5,000	5,000
	Cash Carry Forward	0	0	132,450	19,583
	Total Revenues	\$ 14,378	\$ 24,916	\$ 137,450	\$ 24,583
	Expenditures				
	General Government - Operating	246	0	0	0
	Culture/Recreation - Operating	10	0	0	1,000
	Culture/Recreation - Capital Outlay	730	49,901	137,450	0
	Reserves	0	0	0	23,583
	Total Expenditures	\$ 987	\$ 49,901	\$ 137,450	\$ 24,583

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Miscellaneous Revenue	1,127	2,278	100	100
	Cash Carry Forward	0	0	38,870	1,240
	Total Revenues	\$ 1,127	\$ 2,278	\$ 38,970	\$ 1,340
	Expenditures				
	Culture/Recreation - Operating	1	0	0	1,340
	Culture/Recreation - Capital Outlay	0	0	38,970	0
	Total Expenditures	\$ 1	\$ 0	\$ 38,970	\$ 1,340
Fund 1134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Miscellaneous Revenue	6,027	10,089	5,000	5,000
	Cash Carry Forward	0	0	170,892	5,926
	Total Revenues	\$ 6,027	\$ 10,089	\$ 175,892	\$ 10,926
	Expenditures				
	Culture/Recreation - Operating	4	0	0	1,000
	Culture/Recreation - Capital Outlay	0	0	175,892	0
	Reserves	0	0	0	9,926
	Total Expenditures	\$ 4	\$ 0	\$ 175,892	\$ 10,926
Fund 1135	<u>Parks Impact Fee Zone 4</u>				
	Revenues				
	Licenses & Permits	268	0	0	0
	Miscellaneous Revenue	3,707	6,248	0	1,000
	Cash Carry Forward	0	0	0	3,628
	Total Revenues	\$ 3,976	\$ 6,248	\$ 0	\$ 4,628
	Expenditures				
	Culture/Recreation - Operating	3	0	0	1,000
	Reserves	0	0	0	3,628
	Total Expenditures	\$ 3	\$ 0	\$ 0	\$ 4,628
Fund 1137	<u>Transportation Impact Fee East - New</u>				
	Revenues				
	Miscellaneous Revenue	35,159	50,226	5,000	6,000
	Cash Carry Forward	0	0	194,366	223,929
	Total Revenues	\$ 35,159	\$ 50,226	\$ 199,366	\$ 229,929
	Expenditures				
	Transportation - Operating	25	0	500	0
	Transportation - Capital Outlay	1,646	0	0	0
	Transportation - Grants & Aid	0	188,525	0	0
	Reserves	0	0	198,866	229,929
	Total Expenditures	\$ 1,671	\$ 188,525	\$ 199,366	\$ 229,929

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	3,363	3,716	1,500	1,500
	Cash Carry Forward	0	0	143,188	139,553
	Total Revenues	\$ 3,363	\$ 3,716	\$ 144,688	\$ 141,053
	Expenditures				
	Economic Environment - Grants & Aid	9,000	9,000	144,688	141,053
	Total Expenditures	\$ 9,000	\$ 9,000	\$ 144,688	\$ 141,053
Fund 1143	<u>State Housing Initiatives Partnership Program (SHIP)</u>				
	Revenues				
	Intergovernmental Revenue	322,510	1,886,448	1,002,249	956,372
	Miscellaneous Revenue	148,831	130,031	40,000	40,000
	Total Revenues	\$ 471,341	\$ 2,016,479	\$ 1,042,249	\$ 996,372
	Expenditures				
	Economic Environment - Personnel Services	0	61,245	79,527	0
	Economic Environment - Operating	115,627	111,502	20,698	187,638
	Economic Environment - Grants & Aid	735,518	1,067,488	942,024	808,734
	Interfund Transfer	0	13,611	0	0
	Total Expenditures	\$ 851,145	\$ 1,253,846	\$ 1,042,249	\$ 996,372
Fund 1152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Cash Carry Forward	0	0	29,550	50,518
	Total Revenues	\$ 0	\$ 0	\$ 29,550	\$ 50,518
	Expenditures				
	Economic Environment - Operating	0	0	29,550	50,518
	Total Expenditures	\$ 0	\$ 0	\$ 29,550	\$ 50,518
Fund 1153	<u>CDBG-Urban Development</u>				
	Revenues				
	Cash Carry Forward	0	0	0	0
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
	Expenditures				
	Other Uses	0	42,000	0	0
	Total Expenditures	\$ 0	\$ 42,000	\$ 0	\$ 0

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1154	<u>Impact Fee - Transport D1</u>				
	Revenues				
	Licenses & Permits	208,197	324,168	210,000	225,000
	Miscellaneous Revenue	10,764	35,570	10,000	18,000
	Cash Carry Forward	0	0	685,833	1,047,804
	Total Revenues	\$ 218,961	\$ 359,738	\$ 905,833	\$ 1,290,804
	Expenditures				
	Transportation - Operating	0	0	1,000	1,000
	Reserves	0	0	904,833	1,289,804
	Total Expenditures	\$ 0	\$ 0	\$ 905,833	\$ 1,290,804
Fund 1155	<u>Impact Fee - Transport D2</u>				
	Revenues				
	Licenses & Permits	318,794	97,631	115,000	100,000
	Miscellaneous Revenue	4,922	26,888	10,000	14,000
	Cash Carry Forward	0	0	534,684	650,647
	Total Revenues	\$ 323,716	\$ 124,519	\$ 659,684	\$ 764,647
	Expenditures				
	Transportation - Operating	0	0	0	1,000
	Reserves	0	0	659,684	763,647
	Total Expenditures	\$ 0	\$ 0	\$ 659,684	\$ 764,647
Fund 1156	<u>Impact Fee - LE Trust</u>				
	Revenues				
	Licenses & Permits	374,806	624,392	55,500	63,000
	Miscellaneous Revenue	2,065	30,458	55	500
	Cash Carry Forward	0	0	480,027	1,161,782
	Total Revenues	\$ 376,871	\$ 654,849	\$ 535,582	\$ 1,225,282
	Expenditures				
	Public Safety - Operating	0	0	100	100
	Reserves	0	0	535,482	1,225,182
	Total Expenditures	\$ 0	\$ 0	\$ 535,582	\$ 1,225,282
Fund 1157	<u>Impact Fee - Fire Rescue Trust</u>				
	Revenues				
	Licenses & Permits	326,083	269,285	200,000	251,800
	Miscellaneous Revenue	8,288	36,558	1,000	33,600
	Cash Carry Forward	0	0	698,542	1,147,749
	Total Revenues	\$ 334,370	\$ 305,843	\$ 899,542	\$ 1,433,149
	Expenditures				
	Public Safety - Operating	0	0	100	1,000
	Public Safety - Capital Outlay	0	0	0	1,432,149
	Reserves	0	0	899,442	0
	Total Expenditures	\$ 0	\$ 0	\$ 899,542	\$ 1,433,149

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1158	<u>Impact Fee - EMS Trust</u>				
	Revenues				
	Licenses & Permits	107,372	183,915	78,000	120,000
	Miscellaneous Revenue	292	8,394	500	5,000
	Cash Carry Forward	0	0	218,960	439,894
	Total Revenues	\$ 107,663	\$ 192,309	\$ 297,460	\$ 564,894
	Expenditures				
	Public Safety - Operating	0	0	100	1,000
	Public Safety - Capital Outlay	0	0	0	563,894
	Reserves	0	0	297,360	0
	Total Expenditures	\$ 0	\$ 0	\$ 297,460	\$ 564,894
Fund 1159	<u>Impact Fee - Library Trust</u>				
	Revenues				
	Licenses & Permits	420,311	714,453	70,000	500,000
	Miscellaneous Revenue	3,100	34,517	100	5,000
	Cash Carry Forward	0	0	46,773	523,043
	Total Revenues	\$ 423,411	\$ 748,971	\$ 116,873	\$ 1,028,043
	Expenditures				
	Culture/Recreation - Operating	0	0	100	1,000
	Culture/Recreation - Capital Outlay	0	4,555	0	0
	Reserves	0	0	116,773	1,027,043
	Total Expenditures	\$ 0	\$ 4,555	\$ 116,873	\$ 1,028,043
Fund 1175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Licenses and Permits	4,705	5,119	0	0
	Miscellaneous Revenue	3	4	50	0
	Excess Fees	22	22	0	0
	Cash Carry Forward	0	0	42,751	27,954
	Total Revenues	\$ 4,729	\$ 5,145	\$ 42,801	\$ 27,954
	Expenditures				
	General Government - Operating	153	102	0	0
	Transportation - Operating	53	5,229	42,801	27,954
	Total Expenditures	\$ 206	\$ 5,332	\$ 42,801	\$ 27,954

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,579	1,627	1,400	1,500
	Intergovernmental Revenue	3,583	0	0	0
	Miscellaneous Revenue	1	2	50	50
	Excess Fees	7	7	7	7
	Cash Carry Forward	0	0	21,584	21,522
	Total Revenues	\$ 5,169	\$ 1,636	\$ 23,041	\$ 23,079
	Expenditures				
	Human Services - Operating	4,889	4,766	5,410	23,079
	Reserves	0	0	17,631	0
	Total Expenditures	\$ 4,889	\$ 4,766	\$ 23,041	\$ 23,079
Fund 1178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,038	2,040	2,000	2,000
	Intergovernmental Revenue	7,062	5,928	0	0
	Miscellaneous Revenue	1	2	100	100
	Excess Fees	9	9	10	10
	Cash Carry Forward	0	0	42,924	43,693
	Total Revenues	\$ 9,111	\$ 7,979	\$ 45,034	\$ 45,803
	Expenditures				
	Human Services - Operating	7,319	6,187	7,270	8,300
	Reserves	0	0	37,764	37,503
	Total Expenditures	\$ 7,319	\$ 6,187	\$ 45,034	\$ 45,803

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	26,235	28,190	28,000	28,000
	Intergovernmental Revenue	156,087	125,701	82,000	110,000
	Charges for Services	443,946	414,756	422,800	359,300
	Fines & Forfeitures	70	25	0	0
	Miscellaneous Revenue	80,457	102,262	216,700	48,000
	Other Sources	6,645	8,194	0	0
	Cash Carry Forward	0	0	1,024,959	708,533
	Total Revenues	\$ 713,440	\$ 679,128	\$ 1,774,459	\$ 1,253,833
	Expenditures				
	General Government - Personnel Services	470,854	528,462	710,767	572,695
	Public Safety - Personnel Services	57,205	116,079	163,220	190,677
	General Government - Operating	107,702	160,921	380,636	240,903
	Public Safety - Operating	5,136	27,164	205,970	167,935
	General Government - Capital Outlay	0	284	1,908	0
	Public Safety - Capital Outlay	6,645	7,910	0	0
	Debt Service	2,894	3,466	0	0
	Interfund Transfer	42,082	47,010	0	0
	Reserves	0	0	311,958	81,623
	Total Expenditures	\$ 692,517	\$ 891,295	\$ 1,774,459	\$ 1,253,833
Fund 1181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	1,339,352	1,467,767	1,272,885	1,394,400
	Charges for Services	4,859	7,427	3,000	4,500
	Fines & Forfeitures	200	10,370	2,000	2,000
	Miscellaneous Revenue	76,569	117,007	202,200	57,500
	Other Sources	6,645	10,470	0	0
	Cash Carry Forward	0	0	1,149,767	1,101,269
	Total Revenues	\$ 1,427,625	\$ 1,613,040	\$ 2,629,852	\$ 2,559,669
	Expenditures				
	Public Safety - Personnel Services	1,295,918	1,271,348	1,610,014	1,687,213
	Public Safety - Operating	241,245	152,977	543,461	519,507
	Public Safety - Capital Outlay	6,645	10,470	0	0
	Debt Service	1,145	3,136	0	0
	Interfund Transfer	35,960	55,920	0	0
	Reserves	0	0	476,377	352,949
	Total Expenditures	\$ 1,580,913	\$ 1,493,850	\$ 2,629,852	\$ 2,559,669

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1182	<u>Public Safety Communication Network</u>				
	Revenues				
	Intergovernmental Revenue	10,428	0	0	0
	Charges for Services	619,048	1,723,499	1,839,886	2,372,283
	Fines & Forfeitures	57,001	72,442	50,000	50,000
	Miscellaneous Revenue	47,809	89,557	5,000	8,373
	Interfund Transfer	2,000,000	812,930	750,000	750,000
	Other Sources	81,246	79,818	39,077	26,844
	Cash Carry Forward	0	0	1,677,781	2,202,017
	Total Revenues	\$ 2,815,532	\$ 2,778,246	\$ 4,361,744	\$ 5,409,517
	Expenditures				
	Public Safety - Personnel Services	150,787	241,584	221,086	269,950
	Public Safety - Operating	962,776	981,398	1,266,071	1,097,401
	Public Safety - Capital Outlay	0	853	0	99,711
	Debt Service	1,250,934	1,250,477	1,248,980	1,251,253
	Interfund Transfer	3,857	730	0	0
	Reserves	0	0	1,625,607	2,691,202
	Total Expenditures	\$ 2,368,354	\$ 2,475,042	\$ 4,361,744	\$ 5,409,517
Fund 1184	<u>Disaster Relief</u>				
	Revenues				
	Intergovernmental Revenue	6,685,336	1,489,548	0	0
	Miscellaneous Revenue	64,207	36,216	0	0
	Interfund Transfer	2,548,951	0	0	0
	Total Revenues	\$ 9,298,494	\$ 1,525,764	\$ 0	\$ 0
	Expenditures				
	Public Safety - Personnel Services	567,373	0	0	0
	Public Safety - Operating	380,367	115,173	0	0
	Physical Environment - Operating	6,667,948	3,647,299	0	0
	Culture/Recreation - Capital Outlay	0	5,270	0	0
	Total Expenditures	\$ 7,615,688	\$ 3,767,742	\$ 0	\$ 0

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1185	<u>Federal Relief</u>				
	Revenues				
	Intergovernmental Revenue	1,021,595	2,479,348	0	0
	Miscellaneous Revenue	511,555	485,230	0	0
	Total Revenues	\$ 1,533,151	\$ 2,964,578	\$ 0	\$ 0
	Expenditures				
	General Government - Operating	11,830	132,756	0	0
	General Government - Capital Outlay	37,678	38,539	0	0
	Public Safety - Capital Outlay	10,275	0	0	0
	Physical Environment - Operating	0	1,056,991	0	0
	Physical Environment - Capital Outlay	482,377	0	0	0
	Physical Environment - Grants & Aid	441,188	1,251,062	0	0
	Human Services - Operating	(458)	0	0	0
	Other Uses	17,488	0	0	0
	Total Expenditures	\$ 1,000,378	\$ 2,479,348	\$ 0	\$ 0
Fund 1187	<u>Capital Preservation</u>				
	Revenues				
	Miscellaneous Revenue	26,936	96,476	0	15,000
	Interfund Transfer	605,500	1,249,000	2,491,500	4,643,570
	Cash Carry Forward	0	0	0	71,052
	Total Revenues	\$ 632,436	\$ 1,345,476	\$ 2,491,500	\$ 4,729,622
	Expenditures				
	General Government - Operating	425,894	393,632	1,651,500	644,000
	Physical Environment - Operating	0	0	0	3,430,570
	Culture/Recreation - Capital Outlay	0	37,000	840,000	569,000
	Reserves	0	0	0	86,052
	Total Expenditures	\$ 425,894	\$ 430,632	\$ 2,491,500	\$ 4,729,622
Fund 1192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	12,682	13,244	10,000	11,000
	Miscellaneous Revenue	0	1,922	50	50
	Cash Carry Forward	0	0	63,469	80,510
	Total Revenues	\$ 12,682	\$ 15,165	\$ 73,519	\$ 91,560
	Expenditures				
	Reserves	0	0	73,519	91,560
	Total Expenditures	\$ 0	\$ 0	\$ 73,519	\$ 91,560

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	9,952	12,134	8,000	9,000
	Miscellaneous Revenue	0	1,427	50	75
	Cash Carry Forward	0	0	46,106	24,344
	Total Revenues	\$ 9,952	\$ 13,561	\$ 54,156	\$ 33,419
	Expenditures				
	Reserves	0	0	54,156	33,419
	Total Expenditures	\$ 0	\$ 0	\$ 54,156	\$ 33,419
Fund 1194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	303,848	297,044	290,000	290,000
	Miscellaneous Revenue	25,581	38,905	3,000	3,000
	Other Sources	586	809	0	0
	Cash Carry Forward	0	0	632,817	447,709
	Total Revenues	\$ 330,015	\$ 336,758	\$ 925,817	\$ 740,709
	Expenditures				
	Court Related - Operating	261,674	385,207	725,583	556,190
	Court Related - Capital Outlay	0	0	156,675	41,850
	Reserves	0	0	43,559	142,669
	Total Expenditures	\$ 261,674	\$ 385,207	\$ 925,817	\$ 740,709
Fund 1195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	19,646	21,274	18,300	18,700
	Total Revenues	\$ 19,646	\$ 21,274	\$ 18,300	\$ 18,700
	Expenditures				
	Other Uses	21,101	21,274	18,300	18,700
	Total Expenditures	\$ 21,101	\$ 21,274	\$ 18,300	\$ 18,700
Fund 1196	<u>Crime Prevention</u>				
	Revenues				
	Fines & Forfeitures	32,078	33,210	29,000	35,000
	Miscellaneous Revenue	3,408	6,490	150	150
	Cash Carry Forward	0	0	118,591	106,416
	Total Revenues	\$ 35,486	\$ 39,700	\$ 147,741	\$ 141,566
	Expenditures				
	Public Safety - Operating	2	0	200	0
	Public Safety - Grants & Aid	41,000	30,000	11,000	40,000
	Reserves	0	0	136,541	101,566
	Total Expenditures	\$ 41,002	\$ 30,000	\$ 147,741	\$ 141,566

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	19,676	21,310	18,300	19,250
	Miscellaneous Revenue	0	2,841	20	20
	Interfund Transfers	171,602	200,910	186,685	142,336
	Cash Carry Forward	0	0	20,971	70,740
	Total Revenues	\$ 191,278	\$ 225,062	\$ 225,976	\$ 232,346
	Expenditures				
	Court Related - Personnel Services	63,456	72,714	77,456	80,296
	Court Related - Operating	106,809	110,855	148,520	152,050
	Total Expenditures	\$ 170,265	\$ 183,570	\$ 225,976	\$ 232,346
Fund 1198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	21,408	24,941	20,500	23,000
	Miscellaneous Revenue	0	582	50	50
	Interfund Transfers	46,645	45,767	58,757	45,976
	Cash Carry Forward	0	0	3,896	16,873
	Total Revenues	\$ 68,053	\$ 71,290	\$ 83,203	\$ 85,899
	Expenditures				
	Court Related - Personnel Services	66,577	72,371	74,828	77,609
	Court Related - Operating	3,849	2,577	8,375	8,290
	Total Expenditures	\$ 70,426	\$ 74,948	\$ 83,203	\$ 85,899
Fund 1211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	2,034,276	2,162,503	1,797,127	1,723,930
	Miscellaneous Revenue	75,067	139,790	5,000	5,000
	Cash Carry Forward	0	0	1,973,928	2,100,386
	Total Revenues	\$ 2,109,343	\$ 2,302,292	\$ 3,776,055	\$ 3,829,316
	Expenditures				
	General Government - Operating	0	150	0	0
	Debt Service	1,794,422	1,792,644	1,795,400	1,793,651
	Reserves	0	0	1,980,655	2,035,665
	Total Expenditures	\$ 1,794,422	\$ 1,792,794	\$ 3,776,055	\$ 3,829,316

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1212	<u>Bond - Capital Improvement Referendum</u>				
	Revenues				
	Other Taxes	227,146	0	0	0
	Intergovernmental Revenue	4,937,933	3,758,383	3,423,384	0
	Miscellaneous Revenue	104,717	195,324	5,000	0
	Interfund Transfers	0	925	0	0
	Cash Carry Forward	0	0	5,425,243	0
	Total Revenues	\$ 5,269,797	\$ 3,954,631	\$ 8,853,627	\$ 0
	Expenditures				
	Debt Service	3,478,285	3,480,383	3,491,015	0
	Interfund Transfer	0	1,500,000	0	0
	Reserves	0	0	5,362,612	0
	Total Expenditures	\$ 3,478,285	\$ 4,980,383	\$ 8,853,627	\$ 0
Fund 1213	<u>Bond - Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	95,514	96,064	100,000	95,000
	Miscellaneous Revenue	46	822	0	0
	Cash Carry Forward	0	0	17,767	24,942
	Total Revenues	\$ 95,560	\$ 96,886	\$ 117,767	\$ 119,942
	Expenditures				
	Debt Service	86,532	86,630	86,110	86,169
	Reserves	0	0	31,657	33,773
	Total Expenditures	\$ 86,532	\$ 86,630	\$ 117,767	\$ 119,942
Fund 1214	<u>Bond - Taxable Spec Assessment Rev S18B</u>				
	Revenues				
	Miscellaneous Revenues	3	0	0	0
	Interfund Transfer	704,330	0	0	0
	Total Revenues	\$ 704,333	\$ 0	\$ 0	\$ 0
	Expenditures				
	Debt Service	703,877	0	0	0
	Interfund Transfer	0	1,029	0	0
	Reserves	0	0	0	0
	Total Expenditures	\$ 703,877	\$ 1,029	\$ 0	\$ 0

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Miscellaneous Revenue	3,713	51,213	0	500
	Interfund Transfer	1,405,908	1,833,145	1,535,535	1,535,535
	Cash Carry Forward	0	0	99,470	246,937
	Total Revenues	\$ 1,409,621	\$ 1,884,358	\$ 1,635,005	\$ 1,782,972
	Expenditures				
	Debt Service	1,399,989	1,557,894	1,635,005	1,630,574
	Reserves	0	0	0	152,398
	Total Expenditures	\$ 1,399,989	\$ 1,557,894	\$ 1,635,005	\$ 1,782,972
Fund 1216	<u>Bond - Cap Imp & Ref Rev S2024</u>				
	Revenues				
	Intergovernmental Revenue	0	0	0	3,232,507
	Miscellaneous Revenue	0	0	0	5,000
	Cash Carry Forward	0	0	0	2,267,138
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 5,504,645
	Expenditures				
	General Government - Operating	0	0	0	0
	Debt Service	0	0	0	3,405,355
	Reserves	0	0	0	2,099,290
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 5,504,645
Fund 1219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,527,237	1,748,419	1,956,802	1,473,961
	Miscellaneous Revenue	72,558	151,027	1,000	5,000
	Cash Carry Forward	0	0	2,331,829	3,199,960
	Total Revenues	\$ 1,599,795	\$ 1,899,445	\$ 4,289,631	\$ 4,678,921
	Expenditures				
	General Government - Operating	0	87	0	3,000
	Debt Service	1,168,740	1,161,632	1,162,360	4,675,921
	Reserves	0	0	3,127,271	0
	Total Expenditures	\$ 1,168,740	\$ 1,161,719	\$ 4,289,631	\$ 4,678,921
Fund 1221	<u>Bond Grant Anticipated Note S2020</u>				
	Revenues				
	Debt Service	12,840	21,915	0	0
	Total Revenues	\$ 12,840	\$ 21,915	\$ 0	\$ 0
	Expenditures				
	Debt Service	9	0	0	0
	Total Expenditures	\$ 9	\$ 0	\$ 0	\$ 0

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	16,992	26,146	12,000	12,000
	Cash Carry Forward	0	0	294,141	41,869
	Total Revenues	\$ 16,992	\$ 26,146	\$ 306,141	\$ 53,869
	Expenditures				
	Culture/Recreation - Operating	12	0	300	1,000
	Culture/Recreation - Capital Outlay	0	0	275,000	0
	Reserves	0	0	30,841	52,869
	Total Expenditures	\$ 12	\$ 0	\$ 306,141	\$ 53,869
Fund 1308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	32,161	49,301	25,000	25,000
	Cash Carry Forward	0	0	595,018	649,246
	Total Revenues	\$ 32,161	\$ 49,301	\$ 620,018	\$ 674,246
	Expenditures				
	Physical Environment - Operating	0	13,155	0	0
	Culture/Recreation - Operating	1,829	1,806	21,500	22,300
	Reserves	0	0	598,518	651,946
	Total Expenditures	\$ 1,829	\$ 14,961	\$ 620,018	\$ 674,246

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	4,123,888	4,754,810	4,414,068	4,549,291
	Intergovernmental Revenue	0	250,464	0	0
	Miscellaneous Revenue	114,036	209,818	25,000	83,196
	Cash Carry Forward	0	0	713,173	7,924
	Total Revenues	\$ 4,237,924	\$ 5,215,091	\$ 5,152,241	\$ 4,640,411
	Expenditures				
	General Government - Operating	0	0	2,800	2,800
	Public Safety - Operating	13,297	1,700	0	0
	Public Safety - Capital Outlay	87,070	331,568	882,000	1,137,611
	Physical Environment - Operating	0	0	3,000,000	2,000,000
	Physical Environment - Capital Outlay	0	0	0	500,000
	Transportation - Capital Outlay	608,001	368,616	0	1,000,000
	Culture/Recreation - Capital Outlay	132,764	0	0	0
	Transfer to Constitutional Officers	3,000,000	3,000,000	0	0
	Reserves	0	0	1,267,441	0
	Total Expenditures	\$ 3,841,131	\$ 3,701,884	\$ 5,152,241	\$ 4,640,411
Fund 1312	<u>CPF - Cap Imp Rev Bond 2015</u>				
	Revenues				
	Miscellaneous Revenue	0	0	0	0
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
	Expenditures				
	Interfund Transfers	0	925	0	0
	Total Expenditures	\$ 0	\$ 925	\$ 0	\$ 0
Fund 1314	<u>CPF - Txb Sp Asmt Rv S2018B</u>				
	Revenues				
	Miscellaneous Revenue	0	0	0	0
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
	Expenditures				
	Interfund Transfers	0	2	0	0
	Total Expenditures	\$ 0	\$ 2	\$ 0	\$ 0

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1315	<u>CPF - New Sheriff Op Center</u>				
	Revenues				
	Other Taxes	316,009	0	0	0
	Miscellaneous Revenue	54,520	2,470	0	0
	Total Revenues	\$ 370,529	\$ 2,470	\$ 0	\$ 0
	Expenditures				
	Public Safety - Operating	394,486	0	0	0
	Public Safety - Capital Outlay	2,739,150	0	0	0
	Interfund Transfer	0	5,724	0	0
	Total Expenditures	\$ 3,133,636	\$ 5,724	\$ 0	\$ 0
Fund 1316	<u>General Capital Projects</u>				
	Revenues				
	Intergovernmental Revenue	0	157,523	20,000,000	0
	Miscellaneous Revenue	460,176	1,158,974	0	175,000
	Interfund Transfer	1,948,323	9,803,002	350,000	200,000
	Cash Carry Forward	0	0	0	4,356,356
	Total Revenues	\$ 2,408,499	\$ 11,119,499	\$ 20,350,000	\$ 4,731,356
	Expenditures				
	General Government - Capital Outlay	3,409	167,886	0	500,000
	Public Safety - Capital Outlay	140,500	1,470,135	10,350,000	4,200,000
	Physical Environment - Capital Outlay	0	0	10,000,000	0
	Human Services - Capital Outlay	0	41,520	0	0
	Culture/Recreation - Capital Outlay	514,408	1,728,143	0	0
	Interfund Transfer	0	61,144	0	0
	Reserves	0	0	0	31,356
	Total Expenditures	\$ 658,317	\$ 3,468,828	\$ 20,350,000	\$ 4,731,356

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	122,831	124,006	120,000	0
	Intergovernmental Revenue	3,215,857	823,677	0	0
	Miscellaneous Revenue	36,525	36,577	10,000	0
	Interfund Transfer	155,792	0	0	0
	Excess Fees	562	528	600	0
	Cash Carry Forward	0	0	83,728	191,916
	Total Revenues	\$ 3,531,567	\$ 984,788	\$ 214,328	\$ 191,916
	Expenditures				
	General Government - Operating	2,457	2,480	2,500	0
	General Government - Debt Service	2,376	3,682	0	0
	Transportation - Operating	28	286,301	110,065	0
	Transportation - Capital Outlay	3,215,857	788,515	0	0
	Transportation - Grants & Aid	0	52,545	0	0
	Interfund Transfer	0	0	0	191,916
	Reserves	0	0	101,763	0
	Total Expenditures	\$ 3,220,717	\$ 1,133,523	\$ 214,328	\$ 191,916
Fund 1319	<u>2008 ESL Referendum</u>				
	Revenues				
	Miscellaneous Revenue	40,312	61,940	15,000	50,000
	Cash Carry Forward	0	0	810,714	886,855
	Total Revenues	\$ 40,312	\$ 61,940	\$ 825,714	\$ 936,855
	Expenditures				
	Physical Environment - Operating	360	432	4,500	4,500
	Culture/Recreation - Operating	29	0	0	0
	Reserves	0	0	821,214	932,355
	Total Expenditures	\$ 389	\$ 432	\$ 825,714	\$ 936,855
Fund 1320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Miscellaneous Revenue	997	2,508	900	2,400
	Cash Carry Forward	0	0	48,476	52,144
	Total Revenues	\$ 997	\$ 2,508	\$ 49,376	\$ 54,544
	Expenditures				
	Physical Environment - Grants & Aid	0	0	49,376	54,544
	Total Expenditures	\$ 0	\$ 0	\$ 49,376	\$ 54,544

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1401	<u>Airport</u>				
	Revenues				
	Intergovernmental Revenue	7,405,272	5,118,612	0	0
	Charges for Services	2,326,606	2,598,046	3,511,212	3,510,062
	Miscellaneous Revenue	102,379	191,336	58,781	104,975
	Other Sources	1,360,135	1,331,369	0	0
	Cash Carry Forward	0	0	1,034,203	1,369,647
	Total Revenues	\$ 11,194,392	\$ 9,239,362	\$ 4,604,196	\$ 4,984,684
	Expenses				
	Transportation - Personnel Services	750,277	740,619	780,295	852,135
	Transportation - Operating	3,018,531	3,828,078	1,875,429	2,086,781
	Transportation - Capital Outlay	0	(52)	128,500	95,000
	Transportation - Debt Service	108,637	98,885	594,994	594,392
	Interfund Transfer	11,848	14,593	0	0
	Reserves	0	0	1,224,978	1,356,376
	Total Expenses	\$ 3,889,293	\$ 4,682,123	\$ 4,604,196	\$ 4,984,684
Fund 1402	<u>Solid Waste</u>				
	Revenues				
	Charges for Services	968	915	1,000	900
	Miscellaneous Revenue	11,806	18,800	4,000	4,000
	Interfund Transfer	0	137,473	79,472	44,580
	Cash Carry Forward	0	0	155,503	207,359
	Total Revenues	\$ 12,774	\$ 157,188	\$ 239,975	\$ 256,839
	Expenses				
	Physical Environment - Personnel Services	79,705	75,361	147,342	152,057
	Physical Environment - Operating	94,163	100,285	92,633	104,782
	Total Expenses	\$ 173,868	\$ 175,647	\$ 239,975	\$ 256,839
Fund 1405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Licenses & Permits	202,302	0	0	0
	Charges for Services	2,341,435	3,803,181	3,875,607	4,309,980
	Miscellaneous Revenue	48,138	76,744	25,000	25,000
	Excess Fees	10,336	15,003	8,000	8,000
	Cash Carry Forward	0	0	599,533	709,511
	Total Revenues	\$ 2,602,210	\$ 3,894,928	\$ 4,508,140	\$ 5,052,491
	Expenses				
	Physical Environment - Personnel Services	73,685	44,886	45,374	28,430
	Physical Environment - Operating	3,053,254	3,425,196	3,916,315	4,225,090
	Interfund Transfer	4,444	556	0	0
	Reserves	0	0	546,451	798,971
	Total Expenses	\$ 3,131,383	\$ 3,470,637	\$ 4,508,140	\$ 5,052,491

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1408	<u>Old Kings Road Landfill</u>				
	Revenues				
	Miscellaneous Revenue	17,169	22,328	800	5,000
	Cash Carry Forward	0	0	323,684	245,265
	Total Revenues	\$ 17,169	\$ 22,328	\$ 324,484	\$ 250,265
	Expenses				
	Physical Environment - Personnel Services	36,134	48,842	73,680	75,888
	Physical Environment - Operating	33,248	22,599	50,100	45,000
	Interfund Transfer	493	0	0	0
	Reserves	0	0	200,704	129,377
	Total Expenses	\$ 69,875	\$ 71,441	\$ 324,484	\$ 250,265
Fund 1409	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Miscellaneous Revenue	0	0	10,000	10,000
	Cash Carry Forward	36,741	51,450	822,404	746,689
	Total Revenues	\$ 36,741	\$ 51,450	\$ 832,404	\$ 756,689
	Expenses				
	Physical Environment - Personnel Services	36,135	48,842	73,680	75,888
	Physical Environment - Operating	43,435	31,624	45,100	45,000
	Interfund Transfer	493	0	0	0
	Reserves	0	0	713,624	635,801
	Total Expenses	\$ 80,063	\$ 80,466	\$ 832,404	\$ 756,689
Fund 1410	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	10,340	15,908	1,500	1,500
	Cash Carry Forward	0	0	282,458	299,112
	Total Revenues	\$ 10,340	\$ 15,908	\$ 283,958	\$ 300,612
	Expenses				
	Physical Environment - Operating	4	0	1,500	1,500
	Reserves	0	0	282,458	299,112
	Total Expenses	\$ 4	\$ 0	\$ 283,958	\$ 300,612

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Fund 1501	<u>Health Insurance</u>				
	Revenues				
	Miscellaneous Revenue	7,146,554	8,412,600	10,828,325	11,653,002
	Interfund Transfer	1,519,569	2,055,038	0	1,500,000
	Other Sources	3,414	716	0	0
	Cash Carry Forward	0	0	1,659,000	1,620,115
	Total Revenues	\$ 8,669,537	\$ 10,468,354	\$ 12,487,325	\$ 14,773,117
	Expenses				
	General Government - Personnel Services	80,001	81,509	0	0
	General Government - Operating	7,879	6,359	20,000	20,000
	General Government - Capital Outlay	0	(52)	0	0
	Operating	76,570	72,939	94,736	94,728
	Debt Service	81	36	0	0
	Other Uses	8,795,889	10,703,059	10,428,923	12,127,287
	Reserves	0	0	1,943,666	2,531,102
	Total Expenses	\$ 8,960,420	\$ 10,863,850	\$ 12,487,325	\$ 14,773,117
Fund 1502	<u>Risk Fund</u>				
	Revenues				
	Miscellaneous Revenue	0	10,909	500	500
	Interfund Transfer	0	250,000	250,000	374,000
	Cash Carry Forward	0	0	251,773	513,198
	Total Revenues	\$ 0	\$ 260,909	\$ 502,273	\$ 887,698
	Expenses				
	General Government - Operating	0	0	0	100,000
	Reserves	0	0	502,273	787,698
	Total Expenses	\$ 0	\$ 0	\$ 502,273	\$ 887,698
Fund 1503	<u>Rolling Stock Replacement Fund</u>				
	Revenues				
	Miscellaneous Revenue	0	0	0	1,000
	Interfund Transfer	0	0	616,438	616,438
	Cash Carry Forward	0	0	0	619,438
	Total Revenues	\$ 0	\$ 0	\$ 616,438	\$ 1,236,876
	Expenses				
	Reserves	0	0	616,438	1,236,876
	Total Expenses	\$ 0	\$ 0	\$ 616,438	\$ 1,236,876

Summary of Revenues - All Funds

Fund #	Fund	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	% Change
1001	General Fund	\$ 113,956,906	\$ 136,007,520	\$ 178,784,815	\$ 202,737,165	13.4%
Special Revenue Funds						
1102	County Transportation Trust	4,513,911	4,225,625	7,507,945	7,509,573	0.0%
1103	Emergency Communications E-911	1,325,909	1,048,107	770,496	1,561,606	102.7%
1104	Daytona North Service District	273,406	294,188	181,184	64,535	-64.4%
1105	Legal Aid	45,054	47,888	45,054	45,054	0.0%
1106	Law Enforcement Trust	143,897	246,932	195,740	102,417	-47.7%
1107	Law Library	19,644	21,300	18,300	20,000	9.3%
1108	Court Facilities	198,291	238,764	410,905	517,069	25.8%
1109	Tourist Development Tax-Capital	1,097,392	1,179,251	6,138,778	5,687,537	-7.4%
1110	Tourist Development Tax-Promotional	3,057,359	3,086,923	7,735,083	8,674,913	12.2%
1111	Tourist Development Tax-Restoration	10,593,576	2,498,010	2,301,309	5,852,483	154.3%
1112	Constitutional Gas Tax	8,393,280	6,539,927	1,007,565	8,142,334	708.1%
1113	Opioid Settlement	65,096	146,797	65,396	328,105	401.7%
1114	Washington Oaks Pk Dune Restoration	1,826,554	0	0	0	0.0%
1115	IT Replacement	0	11,573,422	442,027	898,026	103.2%
1117	Environmentally Sensitive Lands	5,289	8,083	38,689	86,201	122.8%
1118	Hammock Dunes CDD	0	0	2,957	2,957	0.0%
1119	ESL 2008 Referendum	1,784,978	2,240,841	10,734,159	10,329,585	-3.8%
1120	Utility Regulatory	0	0	22,286	22,236	-0.2%
1121	Impact Fee - Park D1	36,856	41,985	120,961	100,322	-17.1%
1122	Impact Fee - Park D2	5,097	321	17,424	20,257	16.3%
1123	Impact Fee - Park D3	16,160	28,770	64,728	29,480	-54.5%
1124	Impact Fee - Park D4	43,323	42,770	84,422	125,228	48.3%
1125	Marineland Acres District	0	0	0	313,016	N/A
1127	North Malacompra District	42,860	50,581	325,613	343,064	5.4%
1128	Grant Special Revenue	2,091,944	1,426,631	976,806	249,306	-74.5%
1130	Transportation Impact Fee East-Old	577,404	3,534,566	981,344	3,036,791	209.5%
1131	Transportation Impact Fee -West	4,054	6,081	109,757	114,845	4.6%
1132	Park Impact Fees-Zone 1	14,378	24,916	137,450	24,583	-82.1%
1133	Park Impact Fees-Zone 2	1,127	2,278	38,970	1,340	-96.6%
1134	Park Impact Fees-Zone 3	6,027	10,089	175,892	10,926	-93.8%
1135	Park Impact Fees-Zone 4	3,976	6,248	0	4,628	N/A

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Summary of Revenues - All Funds

Fund #	Fund	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	% Change
Special Revenue Funds (continued)						
1137	Transportation Impact Fee-East New	35,159	50,226	199,366	229,929	15.3%
1141	Economic Development	3,363	3,716	144,688	141,053	-2.5%
1143	State Housing Initiatives Partnership Program (SHIP)	471,341	2,016,479	1,042,249	996,372	-4.4%
1152	CDBG-Neighborhood Stabilization Program	0	0	29,550	50,518	71.0%
1154	Impact Fee - Transport D1	218,961	359,738	905,833	1,290,804	42.5%
1155	Impact Fee - Transport D2	323,716	124,519	659,684	764,647	15.9%
1156	Impact Fee - LE Trust	376,871	654,849	535,582	1,225,282	128.8%
1157	Impact Fee - Fire Rescue Trust	334,370	305,843	899,542	1,433,149	59.3%
1158	Impact Fee - EMS Trust	107,663	192,309	297,460	564,894	89.9%
1159	Impact Fee - Library Trust	423,411	74,897,068	116,873	1,028,043	779.6%
1175	Bimini Gardens MSTU	4,729	5,145	42,801	27,954	-34.7%
1177	Espanola Special Assessment	5,169	1,636	23,041	23,079	0.2%
1178	Rima Ridge Special Assessment	9,111	7,980	45,034	45,803	1.7%
1180	Municipal Services	713,439	679,128	1,774,459	1,253,833	-29.3%
1181	Building Department	1,427,625	1,613,040	2,629,852	2,559,669	-2.7%
1182	Public Safety Communications Network	2,815,532	2,778,246	4,361,744	5,409,517	24.0%
1184	Disaster Relief	9,298,494	1,525,764	0	0	0.0%
1185	Federal Relief	1,533,151	2,964,578	0	0	0.0%
1187	Capital Preservation	632,436	1,345,476	2,491,500	4,729,622	89.8%
1192	Domestic Violence	12,682	15,165	73,519	91,560	24.5%
1193	Alcohol & Drug Abuse Trust	9,952	13,561	54,156	33,419	-38.3%
1194	Court Innovations/Technology	330,015	336,758	925,817	740,709	-20.0%
1195	Juvenile Diversion	19,646	21,274	18,300	18,700	2.2%
1196	Crime Prevention	35,486	39,700	147,741	141,566	-4.2%
1197	Court Innovations	191,278	225,062	225,976	232,346	2.8%
1198	Teen Court	68,053	71,290	83,203	85,899	3.2%

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Summary of Revenues - All Funds						
Fund #	Fund	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	% Change
Debt Service Funds						
1211	Judicial Center Bond Sinking Gnrl Oblig. Series 2005	2,109,343	2,302,292	3,776,055	3,829,316	1.4%
1212	Bond-Capital Imprv Refunding Revenue Bond Series 2015	5,269,797	3,954,631	8,853,627	0	-100.0%
1213	Bond-Taxable Special Assessment Rev Note 2018A	95,560	96,887	117,767	119,942	1.8%
1214	Bond-Taxable Special Assessment Rev Note 2018	704,333	0	0	0	0.0%
1215	Bond Capital Imprv Rev S2020	1,409,621	1,884,358	1,635,005	1,782,972	9.0%
1216	Bond-Cap Imp Ref RevS2024	0	0	0	5,504,645	N/A
1219	Limited Ad Valorem Tax Refunding Bond Series 2016	1,599,795	1,899,445	4,289,631	4,678,921	9.1%
1221	Bond-Grt Antc Note S2020	12,840	21,915	0	0	0.0%
Capital Project Funds						
1307	Beach Front Parks	16,992	26,146	306,141	53,869	-82.4%
1308	Beach Front Park Maintenance Trust	32,161	49,301	620,018	674,246	8.7%
1311	CPF-1/2 Cent Discretionary Sales Tax	4,237,924	5,215,086	5,152,241	4,640,411	-9.9%
1315	CPF - New Sheriff Op Center	370,529	2,470	0	0	0.0%
1316	General Capital Projects	2,408,499	11,119,499	20,350,000	4,731,356	-76.8%
1318	Marineland Acres Drainage Basin District	3,531,567	984,788	214,328	191,916	-10.5%
1319	CPF-2008 Environmentally Sensitive Land Referendum New	40,312	61,940	825,714	936,855	13.5%
1320	Beach Renourishment	997	2,508	49,376	54,544	10.5%
Enterprise Funds						
1401	Airport	11,194,392	9,239,362	4,604,196	4,984,684	8.3%
1402	Solid Waste	12,774	157,188	239,975	256,839	7.0%
1405	Residential Solid Waste Collection	2,602,210	3,894,928	4,508,140	5,052,491	12.1%
1408	Old Kings Road Landfill	17,169	22,328	324,484	250,265	-22.9%
1409	Construction & Demolition Debris Landfill	36,741	51,450	832,404	756,689	-9.1%
1410	Bunnell Landfill	10,340	15,908	283,958	300,612	5.9%
Internal Service Funds						
1501	Health Insurance	8,669,537	10,468,354	12,487,325	14,773,117	18.3%
1502	Risk Fund	0	260,909	502,273	887,698	76.7%
1503	Rolling Stock Replacement Fund	0	0	616,438	1,236,876	100.6%
Total Revenues		\$ 213,928,833	\$ 316,559,061	\$ 307,753,121	\$ 335,772,213	9.1%

Summary of Expenditures/Expenses - All Funds

Fund #	Fund	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	% Change
1001	General Fund	\$ 112,475,269	\$ 134,644,759	\$ 178,784,815	\$ 202,737,165	13.4%
Special Revenue Funds						
1102	County Transportation Trust	3,754,290	3,112,159	7,507,945	7,509,573	0.0%
1103	Emergency Communications E-911	1,278,219	755,223	770,496	1,561,606	102.7%
1104	Daytona North Service District	172,771	791,005	181,184	64,535	-64.4%
1105	Legal Aid	46,406	47,888	45,054	45,054	0.0%
1106	Law Enforcement Trust	154,557	216,483	195,740	102,417	-47.7%
1107	Law Library	20,987	21,300	18,300	20,000	9.3%
1108	Court Facilities	129,358	187,033	410,905	517,069	25.8%
1109	Tourist Development Tax-Capital	27,725	765,389	6,138,778	5,687,537	-7.4%
1110	Tourist Development Tax-Promotional	1,906,604	1,899,413	7,735,083	8,674,913	12.2%
1111	Tourist Development Tax-Restoration	11,481,498	867,807	2,301,309	5,852,483	154.3%
1112	Constitutional Gas Tax	10,232,307	4,793,235	1,007,565	8,142,334	708.1%
1113	Opioid Settlement	0	0	65,396	328,105	401.7%
1114	Washington Oaks Pk Dune Restoration	1,826,554	0	0	0	0.0%
1115	IT Replacement	0	135,241	442,027	898,026	103.2%
1116	Dune Restoration-ST RD A1A	0	11,228,093	0	0	0.0%
1117	Environmentally Sensitive Lands	1,204	63,689	38,689	86,201	122.8%
1118	Hammock Dunes CDD	0	90	2,957	2,957	0.0%
1119	ESL 2008 Referendum	156	441,840	10,734,159	10,329,585	-3.8%
1120	Utility Regulatory	0	0	22,286	22,236	-0.2%
1121	Impact Fee - Park D1	0	0	120,961	100,322	-17.1%
1122	Impact Fee - Park D2	0	0	17,424	20,257	16.3%
1123	Impact Fee - Park D3	0	0	64,728	29,480	-54.5%
1124	Impact Fee - Park D4	0	0	84,422	125,228	48.3%
1125	Marineland Acres District	0	0	0	313,016	N/A
1127	North Malacompra District	3,056	2,514	325,613	343,064	5.4%
1128	Grant Special Revenue	2,052,068	1,542,654	976,806	249,306	-74.5%
1130	Transportation Impact Fee East-Old	236,239	3,878,191	981,344	3,036,791	209.5%
1131	Transportation Impact Fee -West	40,861	0	109,757	114,845	4.6%
1132	Park Impact Fees-Zone 1	987	49,901	137,450	24,583	-82.1%
1133	Park Impact Fees-Zone 2	1	0	38,970	1,340	-96.6%
1134	Park Impact Fees-Zone 3	4	0	175,892	10,926	-93.8%

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Summary of Expenditures/Expenses - All Funds

Fund #	Fund	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	% Change
Special Revenue Funds (continued)						
1135	Park Impact Fees-Zone 4	3	0	0	4,628	N/A
1137	Transportation Impact Fee-East New	1,671	188,525	199,366	229,929	15.3%
1141	Economic Development	9,000	9,000	144,688	141,053	-2.5%
1143	State Housing Initiatives Partnership Program (SHIP)	851,145	1,253,846	1,042,249	996,372	-4.4%
1152	CDBG-Neighborhood Stabilization Program	0	0	29,550	50,518	71.0%
1153	CDBG-Urban Development	0	42,000	0	0	0.0%
1154	Impact Fee - Transport D1	0	0	905,833	1,290,804	42.5%
1155	Impact Fee - Transport D2	0	0	659,684	764,647	15.9%
1156	Impact Fee - LE Trust	0	0	535,582	1,225,282	128.8%
1157	Impact Fee - Fire Rescue Trust	0	0	899,542	1,433,149	59.3%
1158	Impact Fee - EMS Trust	0	0	297,460	564,894	89.9%
1159	Impact Fee - Library Trust	0	4,555	116,873	1,028,043	779.6%
1175	Bimini Gardens MSTU	206	5,332	42,801	27,954	-34.7%
1177	Espanola Special Assessment	4,889	4,766	23,041	23,079	0.2%
1178	Rima Ridge Special Assessment	7,319	6,187	45,034	45,803	1.7%
1180	Municipal Services	692,517	891,295	1,774,459	1,253,833	-29.3%
1181	Building Department	1,580,913	1,493,850	2,629,852	2,559,669	-2.7%
1182	Public Safety Communications Network	2,368,354	2,475,042	4,361,744	5,409,517	24.0%
1184	Disaster Relief Fund	7,615,688	3,767,742	0	0	0.0%
1185	Federal Relief	1,000,378	2,479,348	0	0	0.0%
1187	Capital Preservation	425,894	430,632	2,491,500	4,729,622	89.8%
1192	Domestic Violence	0	0	73,519	91,560	24.5%
1193	Alcohol & Drug Abuse Trust	0	0	54,156	33,419	-38.3%
1194	Court Innovations/Technology	261,674	385,207	925,817	740,709	-20.0%
1195	Juvenile Diversion	21,101	21,274	18,300	18,700	2.2%
1196	Crime Prevention	41,002	30,000	147,741	141,566	-4.2%
1197	Court Innovations	170,265	183,570	225,976	232,346	2.8%
1198	Teen Court	70,426	74,948	83,203	85,899	3.2%

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Summary of Expenditures/Expenses - All Funds

Fund #	Fund	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	% Change
Debt Service Funds						
1211	Judicial Center Bond Sinking Gnrl Oblig. Series 2005	1,794,422	1,792,794	3,776,055	3,829,316	1.4%
1212	Bond-Capital Imprv Refunding Revenue Bond Series 2015	3,478,285	4,980,383	8,853,627	0	-100.0%
1213	Bond-Taxable Special Assessment Rev Note 2018A	86,532	86,630	117,767	119,942	1.8%
1214	Bond-Taxable Special Assessment Rev Note 2018	703,877	1,029	0	0	0.0%
1215	Bond Capital Imprv Rev S2020	1,399,989	1,557,894	1,635,005	1,782,972	9.0%
1216	Bond-Cap Imp Ref RevS2024	0	0	0	5,504,645	N/A
1219	Limited Ad Valorem Tax Refunding Bond Series 2016	1,168,740	161,719	4,289,631	4,678,921	9.1%
1220	Bond- TDT Rev Series 2017	0	135	0	0	0.0%
1221	Bond- Grt Antc Note S2020	9	0	0	0	0.0%
Capital Project Funds						
1307	Beach Front Parks	12	0	306,141	53,869	-82.4%
1308	Beach Front Park Maintenance Trust	1,829	14,961	620,018	674,246	8.7%
1311	CPF-1/2 Cent Discretionary Sales Tax	3,841,131	3,701,884	5,152,241	4,640,411	-9.9%
1314	CPF-Taxable Special Assessment Rev Bond Series 2018B	0	2	0	0	0.0%
1315	CPF - New Sheriff Op Center	3,133,636	5,724	0	0	0.0%
1316	General Capital Projects	658,317	3,468,828	20,350,000	4,731,356	-76.8%
1318	Marineland Acres Drainage Basin District	3,220,717	1,133,523	214,328	191,916	-10.5%
1319	CPF-2008 Environmentally Sensitive Land Referendum New	389	432	825,714	936,855	13.5%
1320	CPF- Beach Renourishment	0	0	49,376	54,544	10.5%
Enterprise Funds						
1401	Airport	3,889,293	4,682,122	4,604,196	4,984,684	8.3%
1402	Solid Waste	173,868	175,647	239,975	256,839	7.0%
1405	Residential Solid Waste Collection	3,131,383	3,470,637	4,508,140	5,052,491	12.1%
1408	Old Kings Road Landfill	69,875	71,441	324,484	250,265	-22.9%
1409	Construction & Demolition Debris Landfill	80,063	80,466	832,404	756,689	-9.1%
1410	Bunnell Landfill	4	0	283,958	300,612	5.9%
Internal Service Funds						
1501	Health Insurance	8,960,420	10,863,850	12,487,325	14,773,117	18.3%
1502	Risk Fund	0	0	502,273	887,698	76.7%
1503	Rolling Stock Replacement Fund	0	0	616,438	1,236,876	100.6%
Total		\$ 196,756,357	\$ 215,441,122	\$ 307,753,121	\$ 335,772,213	9.1%

Schedule of Interfund Transfers

Fund Description	Revenues	Expenditures
Fund 1001 - General Fund		15,003,149
Fund 1102 - County Transportation Trust Fund	650,000	
Fund 1105 - Legal Aid	25,044	
Fund 1112 - Constitutional Gas Tax	4,000,000	
Fund 1115 - IT Replacement	500,000	
Fund 1182 - Public Safety Comm. Network - GF Contribution	750,000	
Fund 1187 - Capital Preservation	4,643,570	
Fund 1197 - Drug Court	118,006	
Fund 1198 - Teen Court	45,976	
Fund 1215 - FCSO Operations Center Debt Service (Non Ad Valorem)	1,535,535	
Fund 1316 - General Capital Projects	200,000	
Fund 1402 - Landfill	44,580	
Fund 1501 - Health Insurance	1,500,000	
Fund 1502 - Risk Fund	374,000	
Fund 1503 - Rolling Stock Replacement Fund	616,438	
Total Interfund Transfers from General Fund	\$15,003,149	\$15,003,149
Fund 1107 - Law Library		5,630
Fund 1197 - Drug Court	5,630	
Fund 1195 - Juvenile Diversion		18,700
Fund 1197 - Drug Court	18,700	
Fund 1318 - Marineland Acres District		191,916
Fund 1125 - Marineland Acres District	191,916	
Total Interfund Transfers from Other Funds	\$216,246	\$216,246
Total Interfund Transfers	\$15,219,395	\$15,219,395

Reserves Summary by Fund

Fund	Description	Amount
Fund 1001	General Fund	\$ 45,889,704
	Reserve for Contingency	7,315,562
	Designated for Future Use	34,497,931
	Personnel Services Reserves	800,000
	Reserve for Roads	200,000
	Reserve for Fire Equipment	1,014,700
	Library Palm Coast Branch Reserve	200,712
	Reserve - Restricted for Future Capital Outlay	1,860,799
	PPP Blue Parcel	1,043,985
	Vessel Registration	155,036
	Passport	265,962
	River Club 1st Amendment	16,959
	River Club 2nd Amendment	595
	Plantation Bay Amendment	9,661
	Matanzas Shores DRI Amendment	2,694
	Fire Rescue Facility - Palm Coast Plantation	240,902
	Fire Rescue - Flagler Polo	12,320
	Grand Haven DRI Amendment	677
	Harbor View	24,265
	Bulow Plantation DRI	8,075
	Matanzas Shores	5,709
	Reserve for Future Capital - HC	73,959
Fund 1102	County Transportation Trust Fund	2,376,160
Fund 1103	E-911	582,038
Fund 1108	Court Facilities	263,662
Fund 1109	Tourist Development Tax - Capital	5,685,037
Fund 1110	Tourist Development Tax - Promotion	6,316,743
Fund 1111	Tourist Development Tax - Beach Restoration	286,971
Fund 1112	Constitutional Gas Tax	53,326
Fund 1115	IT Replacement	232,354
Fund 1119	Environmentally Sensitive Lands	10,179,585

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Reserves Summary by Fund

Fund	Description	Amount
Fund 1120	Utility Regulatory Authority	22,236
Fund 1121	Impact Fee - Park D1	99,322
Fund 1122	Impact Fee - Park D2	19,257
Fund 1123	Impact Fee - Park D3	28,480
Fund 1124	Impact Fee - Park D4	124,228
Fund 1125	Marineland Acres District	290,516
Fund 1127	North Malacompra District	301,564
Fund 1130	Transportation Impact Fee East - Old	3,036,791
Fund 1131	Transportation Impact Fee West	114,745
Fund 1132	Park Impact Fees - Zone 1	23,583
Fund 1134	Park Impact Fees - Zone 3	9,926
Fund 1135	Park Impact Fees - Zone 4	3,628
Fund 1137	Transportation Impact Fees East - New	229,929
Fund 1154	Impact Fee - Transport D1	1,289,804
Fund 1155	Impact Fee - Transport D2	763,647
Fund 1156	Impact Fee - LE Trust	1,225,182
Fund 1159	Impact Fee - Library Trust	1,027,043
Fund 1178	Rima Ridge Special Assessment	37,503
Fund 1180	Municipal Service	81,623
Fund 1181	Building Department	352,949
Fund 1182	Public Safety Communications Network	2,691,202

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Reserves Summary by Fund

Fund	Description	Amount
Fund 1187	General Project Preservation	86,052
Fund 1192	Domestic Violence Trust	91,560
Fund 1193	Alcohol & Drug Abuse Trust	33,419
Fund 1194	Court Innovations/Technology	142,669
Fund 1196	Crime Prevention	101,566
Fund 1211	Judicial Center Bond - Sinking	2,035,665
Fund 1213	Bond - Taxable SP Asmt Rv S2018	33,773
Fund 1215	Bond - Cap Imp Rev S2020	152,398
Fund 1216	Bond - Cap Imp Ref Rev S2024	2,099,290
Fund 1307	Beach Front Park	52,869
Fund 1308	Beachfront Park Maintenance	651,946
Fund 1316	General Capital Projects	31,356
Fund 1319	Environmentally Sensitive Lands	932,355
Fund 1401	Airport	1,356,376
Fund 1405	Residential Solid Waste Collection	798,971
Fund 1408	Old Kings Rd Landfill	129,377
Fund 1409	Construction & Demolition Debris Landfill	635,801
Fund 1410	Bunnell Landfill	299,112
Fund 1501	Health Insurance	2,531,102
Fund 1502	Risk Fund	787,698
Fund 1503	Rolling Stock Replacement	1,236,876
Total Reserves - All Funds		<u><u>\$ 97,858,969</u></u>

Fund Balance Summary by Fund

Fund	Description	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance	Surplus/ (Deficit)	% Change	Explanation
1001	General Fund	51,829,940	150,907,225	156,847,461	45,889,704	-5,940,236	-12.94%	One Time Transfers for CR 305 and Health Insurance Fund
Special Revenue Funds								
1102	County Transportation Trust	3,680,420	3,829,153	5,133,413	2,376,160	-1,304,260	-54.89%	Decrease in Staff Time and Additional Equipment Needs
1103	Emergency Communications E-911	980,306	581,300	979,568	582,038	-398,268	-68.43%	CAD for FCSO in FY 26
1104	Daytona North Service District	63,535	1,000	64,535	0	-63,535	N/A	All Available Funds are Budgeted in Current Fiscal Year
1105	Legal Aid	0	45,054	45,054	0	0	N/A	Remaining Funds at EOY are Swept
1106	Law Enforcement Trust	6,917	95,500	102,417	0	-6,917	N/A	All Available Funds are Budgeted in Current Fiscal Year
1107	Law Library	0	20,000	20,000	0	0	N/A	Remaining Funds at EOY are Swept
1108	Court Facilities	330,569	186,500	253,407	263,662	-66,907	-25.38%	Increase in Chiller Maintenance Contracts
1109	Tourist Development Tax - Capital	5,597,537	90,000	2,500	5,685,037	87,500	1.54%	
1110	Tourist Development Tax - Promotion	5,944,913	2,730,000	2,358,170	6,316,743	371,830	5.89%	
1111	Tourist Development Tax - Restoration	286,971	5,565,512	5,565,512	286,971	0	0.00%	
1112	Constitutional Gas Tax	598,326	7,544,008	8,089,008	53,326	-545,000	-1022.02%	Use of Reserves for CR 205 Project
1113	Opioid Settlement	211,705	116,400	328,105	0	-211,705	N/A	
1115	IT Replacement Fund	397,026	501,000	665,672	232,354	-164,672	-70.87%	Scheduled Replacement of IT Equipment
1117	Environmentally Sensitive Lands	82,151	4,050	86,201	0	-82,151	N/A	All Available Funds are Budgeted in Current Fiscal Year
1118	Hammock Dunes CDD	0	2,957	2,957	0	0	N/A	All Available Funds are Budgeted in Current Fiscal Year
1119	Environmentally Sensitive Lands 2008	8,024,672	2,304,913	150,000	10,179,585	2,154,913	21.17%	No Current Projects Budgeted
1120	Utility Regulatory	22,236	0	0	22,236	0	0.00%	
1121	Impact Fee- Park D1	70,222	30,100	1,000	99,322	29,100	29.30%	No Current Projects Budgeted
1122	Impact Fee- Park D2	14,747	5,510	1,000	19,257	4,510	23.42%	No Current Projects Budgeted
1123	Impact Fee- Park D3	14,450	15,030	1,000	28,480	14,030	49.26%	No Current Projects Budgeted
1124	Impact Fee- Park D4	87,228	38,000	1,000	124,228	37,000	29.78%	No Current Projects Budgeted
1125	Marineland Acres	0	313,016	22,500	290,516	290,516	100.00%	Newly Created Fund
1127	North Malacompra District	297,904	45,160	41,500	301,564	3,660	1.21%	
1128	Grant Special Revenue Fund	0	249,306	249,306	0	0	N/A	All Available Funds are Budgeted in Current Fiscal Year
1130	Transportation Impact Fees East-Old	2,996,791	40,000	0	3,036,791	40,000	1.32%	
1131	Transportation Impact Fees West	111,845	3,000	100	114,745	2,900	2.53%	
1132	Park Impact Fees-Zone 1	19,583	5,000	1,000	23,583	4,000	16.96%	No Current Projects Budgeted
1133	Park Impact Fees-Zone 2	1,240	100	1,340	0	-1,240	N/A	All Available Funds are Budgeted in Current Fiscal Year
1134	Park Impact Fees-Zone 3	5,926	5,000	1,000	9,926	4,000	40.30%	No Current Projects Budgeted
1135	Park Impact Fees-Zone 4	3,628	1,000	1,000	3,628	0	0.00%	
1137	Transportation Impact Fees East-New	223,929	6,000	0	229,929	6,000	2.61%	

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Fund Balance Summary by Fund

Fund	Description	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance	Surplus/ (Deficit)	% Change	Explanation
Special Revenue Funds (continued)								
1141	Economic Development	139,553	1,500	141,053	0	-139,553	N/A	All Available Funds are Budgeted in Current Fiscal Year
1143	State Housing Initiatives Partnership	0	996,372	996,372	0	0	N/A	All Available Funds are Budgeted in Current Fiscal Year
1152	CDBG- Neighborhood Stabilization Program	50,518	0	50,518	0	-50,518	N/A	All Available Funds are Budgeted in Current Fiscal Year
1154	Impact Fee - Transport D1	1,047,804	243,000	1,000	1,289,804	242,000	18.76%	No Current Projects Budgeted
1155	Impact Fee - Transport D1	650,647	114,000	1,000	763,647	113,000	14.80%	No Current Projects Budgeted
1156	Impact Fee - Law Enforcement	1,161,782	63,500	100	1,225,182	63,400	5.17%	
1157	Impact Fee - Fire Rescue	1,147,749	285,400	1,433,149	0	-1,147,749	N/A	All Available Funds are Budgeted in Current Fiscal Year
1158	Impact Fee - EMS	439,894	125,000	564,894	0	-439,894	N/A	All Available Funds are Budgeted in Current Fiscal Year
1159	Impact Fee - Library	523,043	505,000	1,000	1,027,043	504,000	49.07%	No Current Projects Budgeted
1175	Bimini Gardens MSTU	27,954	0	27,954	0	-27,954	N/A	All Available Funds are Budgeted in Current Fiscal Year
1177	Espanola Special Assessment	21,522	1,557	23,079	0	-21,522	N/A	All Available Funds are Budgeted in Current Fiscal Year
1178	Rima Ridge Special Assessment	43,693	2,110	8,300	37,503	-6,190	-16.51%	Estimated Increase for Mosquito Control
1180	Municipal Services	708,533	545,300	1,172,210	81,623	-626,910	-768.06%	Removed Unsafe Structure Lien Revenue in FY 26
1181	Building Department	1,101,269	1,458,400	2,206,720	352,949	-748,320	-212.02%	Spending funds to ensure compliance with Florida Statutes
1182	Public Safety Communications Network	2,202,017	3,207,500	2,718,315	2,691,202	489,185	18.18%	Future Upgrade for System Year 1 of 2
1187	General Proj Preservation Fund	71,052	4,658,570	4,643,570	86,052	15,000	17.43%	Estimated Increase from Interest on Investments
1192	Domestic Violence	80,510	11,050	0	91,560	11,050	12.07%	No Current Expenditures Budgeted
1193	Alcohol & Drug Abuse Trust	24,344	9,075	0	33,419	9,075	27.16%	No Current Expenditures Budgeted
1194	Court Innovations/Technology	447,709	293,000	598,040	142,669	-305,040	-213.81%	Estimated Annual Costs Exceed Annual Revenue in FY 26
1195	Juvenile Diversion	0	18,700	18,700	0	0	N/A	Remaining Funds at EOY are Swept
1196	Crime Prevention	106,416	35,150	40,000	101,566	-4,850	-4.78%	
1197	Court Innovations	70,740	161,606	232,346	0	-70,740	N/A	All Available Funds are Budgeted in Current Fiscal Year
1198	Teen Court	16,873	69,026	85,899	0	-16,873	N/A	All Available Funds are Budgeted in Current Fiscal Year
Total Special Revenue Funds		40,158,399	37,178,385	39,132,484	38,204,300	-1,954,099		

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Fund Balance Summary by Fund

Fund	Description	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance	Surplus/ (Deficit)	% Change	Explanation
Debt Service Funds								
1211	Judicial Center Bond Sinking	2,100,386	1,728,930	1,793,651	2,035,665	-64,721	-3.18%	
1213	BND TXBL SP ASMT RV S2018	24,942	95,000	86,169	33,773	8,831	26.15%	To Account for 4% Early Payoff
1215	BND CAP IMP REV S2020	246,937	1,536,035	1,630,574	152,398	-94,539	-62.03%	Using Interest Earned to Pay Debt Service
1216	Govt Service Complex Series 2024	2,267,138	3,237,507	3,405,355	2,099,290	-167,848	-8.00%	
1219	ESL III Series 2008	3,199,960	1,478,961	4,678,921	0	-3,199,960	N/A	Early Payoff of Debt
Total Debt Service Funds		7,839,363	8,076,433	11,594,670	4,321,126	-3,518,237		
Capital Projects Funds								
1307	Beachfront Park	41,869	12,000	1,000	52,869	11,000	20.81%	No Current Projects Budgeted
1308	Beachfront Park Maintenance	649,246	25,000	22,300	651,946	2,700	0.41%	
1311	1/2 Cent Discretionary Tax	7,924	4,632,487	4,640,411	0	-7,924	N/A	All Available Funds are Budgeted in Current Fiscal Year
1316	CPF General Capital Projects	4,356,356	375,000	4,700,000	31,356	-4,325,000	-13793.21%	Funding for New Fire Stations
1318	Marineland Acres District	191,916	0	191,916	0	-191,916	N/A	Fund Will Be Closed in Current Fiscal Year
1319	Environmentally Sensitive Lands-New	886,855	50,000	4,500	932,355	45,500	4.88%	
1320	Beach Renourishment Fund	52,144	2,400	54,544	0	-52,144	N/A	All Available Funds are Budgeted in Current Fiscal Year
Total Capital Project Funds		6,186,310	5,096,887	9,614,671	1,668,526	-4,517,784		
Enterprise Funds								
1401	Airport	1,369,647	3,615,037	3,628,308	1,356,376	-13,271	-0.98%	
1402	Solid Waste	207,359	49,480	256,839	0	-207,359	N/A	All Available Funds are Budgeted in Current Fiscal Year
1405	Residential Solid Waste Collection	709,511	4,342,980	4,253,520	798,971	89,460	11.20%	Anticipated Future Contract Increase
1408	Old Kings Road Landfill	245,265	5,000	120,888	129,377	-115,888	-89.57%	Using Available Funds for Current Year Operations
1409	Construction & Demolition Debris Landfill	746,689	10,000	120,888	635,801	-110,888	-17.44%	Using Available Funds for Current Year Operations
1410	Bunnell Landfill	299,112	1,500	1,500	299,112	0	0.00%	
Total Enterprise Funds		3,577,583	8,023,997	8,381,943	3,219,637	-357,946		
Internal Service Fund								
1501	Health Insurance	1,620,115	13,153,002	12,242,015	2,531,102	910,987	35.99%	Additional \$1.5 Million Transfer from General Fund
1502	Risk Fund	513,198	374,500	100,000	787,698	274,500	34.85%	Fund is Building Up for Future Building Damages
1503	Rolling Stock Replacement Fund	619,438	617,438	-	1,236,876	617,438	49.92%	Fund is Building Up for Future Replacements
Total Internal Service Fund		2,752,751	14,144,940	12,342,015	4,555,676	1,802,925		
Total		112,344,346	223,427,867	237,913,244	97,858,969	-14,485,377	-14.80%	

Note: Figures above are unaudited.

Population & Authorized Position Counts

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
*Population	107,406	109,999	112,085	115,081	115,378	119,662	124,202	126,705	130,757	140,714
Budgeted BOCC Only Employees	368.99	371.85	382.27	386.86	380.25	404.325	408.325	412.475	427.125	467.125
Employees per Capita (Ratio)	1:291	1:296	1:293	1:297	1:303	1:296	1:304	1:307	1:306	1:301
Population Change	5.41%	2.41%	1.90%	2.67%	0.26%	3.71%	3.79%	5.89%	5.28%	11.06%
Employee Change	13.87%	0.78%	2.80%	1.20%	-1.71%	6.33%	0.99%	2.02%	4.60%	13.25%

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

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

Personnel Services Category All Funds - BOCC Only

Fund Description	Salary	Other	Overtime	FICA	Retirement	Health Insurance	Workers Comp.	Total
General Fund (Fund 1001)	\$ 26,875,488	\$ 380,455	\$ 1,785,836	\$ 2,228,266	\$ 7,050,803	\$ 6,653,290	\$ 726,096	\$ 45,700,234
County Transportation Trust (Fund 1102)	1,417,082	0	4,500	108,749	199,096	480,816	117,440	2,327,683
Emergency Communications E-911 (Fund 1104)	200,677	0	0	15,350	35,467	45,505	300	297,299
Tourist Development (Fund 1110)	417,737	0	0	31,958	83,126	91,441	626	624,888
Municipal Services (Fund 1180)	524,401	0	1,000	40,193	89,123	104,749	3,906	763,372
Building (Fund 1181)	1,151,477	0	10,000	88,851	178,002	238,691	20,192	1,687,213
Public Safety Comm Network (Fund 1182)	185,350	0	0	14,179	28,930	41,212	279	269,950
Court Innovations (Fund 1197)	51,813	0	0	3,964	7,269	17,172	78	80,296
Teen Court (Fund 1198)	49,608	0	0	3,795	6,960	17,172	74	77,609
Airport (Fund 1401)	508,747	22,833	20,000	42,197	107,662	137,376	13,320	852,135
Solid Waste (Fund 1402)	93,111	0	375	7,152	13,101	34,344	3,974	152,057
Residential Solid Waste Collect (Fund 1405)	20,160	0	0	1,542	2,401	4,293	34	28,430
Old Kings Road Landfill (Fund 1408)	46,557	0	188	3,576	5,741	17,172	2,654	75,888
Const. & Demo Debris Landfill (Fund 1409)	46,557	0	188	3,576	5,741	17,172	2,654	75,888
Total	\$ 31,588,765	\$ 403,288	\$ 1,822,087	\$ 2,593,348	\$ 7,813,422	\$ 7,900,405	\$ 891,627	\$ 53,012,942

Summary of Personnel Services All Funds - BOCC Only



FTE Authorization Summary by Department

Department/Division	Adopted FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Change	Description of Change
General Fund					
Board of County Commissioners	5.000	5.000	5.000	0.000	
County Administration	4.200	4.200	3.700	(0.500)	0.5 FTE Moved to Bunnell Library
Communications	3.300	3.300	3.300	0.000	
Total Administration	12.500	12.500	12.000	-0.500	
Land Management	4.000	4.000	4.000	0.000	
County Attorney	4.000	4.000	4.000	0.000	
Economic Development	1.000	1.000	1.150	0.150	0.15 FTE Previously in Tourist Development
Engineering	7.000	8.000	8.000	0.000	
Office of Management & Budget (OMB)	6.000	5.500	5.500	0.000	
Office of Procurement & Contracts (OPC)	8.500	9.000	7.250	(1.750)	1.0 FTE Moved to HR, 0.75 FTE Moved to General Services
Total Financial Services	14.500	14.500	12.750	(1.750)	
IT Department	13.500	8.400	8.400	0.000	
GIS	0.000	3.200	3.200	0.000	
Cyber Security	1.500	1.700	1.700	0.000	
IT Project Management	0.000	1.700	1.700	0.000	
Public Safety Software	3.450	3.350	3.750	0.400	Additional Position (.40 FTE Split-Funded) Added As Decision Unit
Unmanned Aerial Systems	0.000	1.200	2.200	1.000	1.0 FTE Previously Recreation Facilities Maintenance Technician
Total Innovation Technology	18.450	19.550	20.950	1.400	
Human Resources	5.300	6.000	6.000	0.000	1.0 FTE Previously in OPC and 1.0 FTE Moved to Risk Management
Risk Management	0.000	0.000	1.000	1.000	1.0 FTE Previously in HR
Veteran's Services	0.000	2.000	2.000	0.000	
Total Human Resources	5.300	8.000	9.000	1.000	
Extension Services	7.000	6.600	6.600	0.000	
Social Services Admin	5.000	5.000	6.000	1.000	1.0 FTE Previously in SHIP Program
Human Services	4.000	4.000	4.000	0.000	
Senior Services	4.000	4.000	4.000	0.000	
Adult Day Care	5.000	5.200	5.200	0.000	
Congregate Meals	1.500	1.500	2.500	1.000	1.0 FTE Previously in Facilities
Veteran's Services	2.000	0.000	0.000	0.000	
Total Health & Human Services	21.500	19.700	21.700	2.000	

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FTE Authorization Summary by Department

Department/Division	Adopted FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Change	Description of Change
Library - Main Branch	16.000	16.000	10.500	(5.500)	5.5 FTEs Moved to Nexus Center
Bunnell Library	2.000	2.000	11.000	9.000	5.5 FTEs Moved from PC Library, 3.0 New FTE
Total Library	18.000	18.000	21.500	3.500	
General Services Administration	9.000	8.000	10.000	2.000	1.0 FTE Previously in Recreation Facilities, 1.0 FTE Previously in OPC
Fleet Management	9.000	11.000	8.000	(3.000)	Reduction of 3.0 FTE
Facilities Management	25.000	32.000	29.000	(3.000)	2.0 FTE Eliminated, 1.0 FTE Moved to Congregate Meals
Public Transportation	31.850	32.850	31.850	(1.000)	
Recreation Facilities	16.000	17.000	14.000	(3.000)	
Princess Place Preserve	5.500	5.500	5.500	0.000	
Bull Creek	0.500	0.500	0.500	0.000	
Total General Services	96.850	106.850	98.850	(8.000)	
911 Dispatch	0.000	0.000	28.000	28.000	Transferred from FCSO
Emergency Management	5.000	6.000	6.000	0.000	
Emergency Flight Operations	2.000	2.000	2.000	0.000	
Fire/Rescue Admin	14.000	13.000	13.000	0.000	
Fire/Rescue	89.000	107.000	123.000	16.000	1.0 FTE Added from Planning, 15.0 FTE DU Added
Total Fire/Rescue	105.000	122.000	138.000	16.000	
Total General Fund	320.100	350.700	392.500	41.800	
Judicial					
Guardian Ad Litem	1.000	1.000	1.000	0.000	
Pre-Trial Services	1.000	1.000	1.000	0.000	
Total Judicial	2.000	2.000	2.000	0.000	
Special Revenue Funds					
County Transportation Trust:					
Road & Bridge Department	29.000	28.000	28.000	0.000	
Court Innovations (Drug Court)	1.000	1.000	1.000	0.000	
Teen Court	1.000	1.000	1.000	0.000	

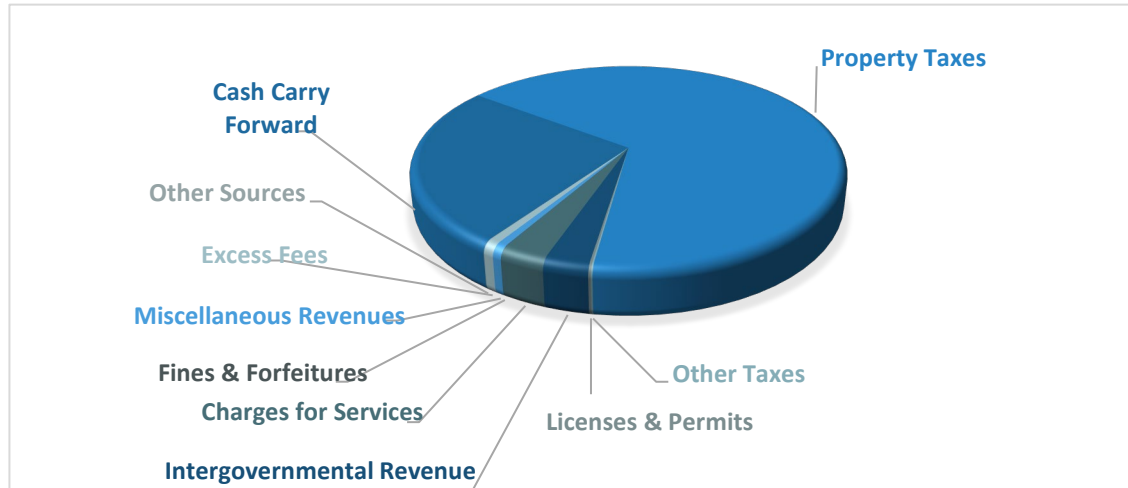
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FTE Authorization Summary by Department

Department/Division	Adopted FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Change	Description of Change
Tourist Development Office	5.475	5.475	5.325	(0.150)	0.15 FTE Moved to Economic Development
Emergency Services Public Safety	2.150	1.900	2.400	0.500	Additional Position (.50 FTE Split-funded) Added As Decision Unit
SHIP Program	1.000	1.000	0.000	(1.000)	Moved to HHS Admin
Fire/Rescue SAFER Grant	15.000	0.000	0.000	0.000	
Municipal Services Fund:					
Planning & Zoning	5.500	5.500	4.100	(1.400)	1.0 FTE Moved to Fire/ Rescue, Reorganization within Municipal Services & Building Funds
Code Enforcement	1.750	1.750	2.000	0.250	
Building Fund	14.750	13.750	13.900	0.150	
Emergency Communications - E911	2.550	2.550	2.650	0.100	Addition of Split-Funded Position
Total Special Revenue Funds	79.175	61.925	60.375	(1.550)	
Enterprise & Internal Service Funds					
Airport	8.000	8.000	8.000	0.000	
Landfill Long Term Mnt (Old Kings)	0.500	1.000	1.000	0.000	
Landfill Long Term Mnt (C&D)	0.500	1.000	1.000	0.000	
Solid Waste - Landfill	1.000	2.000	2.000	0.000	
Residential Solid Waste Collection	0.500	0.500	0.250	(0.250)	
Health Insurance Fund	0.700	0.000	0.000	0.000	
Total Enterprise & Internal Service Funds	11.200	12.500	12.250	(0.250)	
	Adopted	Adopted	Adopted	Change	
General Fund (including Judicial)	322.100	352.700	394.500	41.800	
Special Revenue Funds	79.175	61.925	60.375	-1.550	
Enterprise and Internal Service Funds	11.200	12.500	12.250	-0.250	
Total BOCC FTE Count	412.475	427.125	467.125	40.000	

Revenue and Expenditure Summary of the General Fund

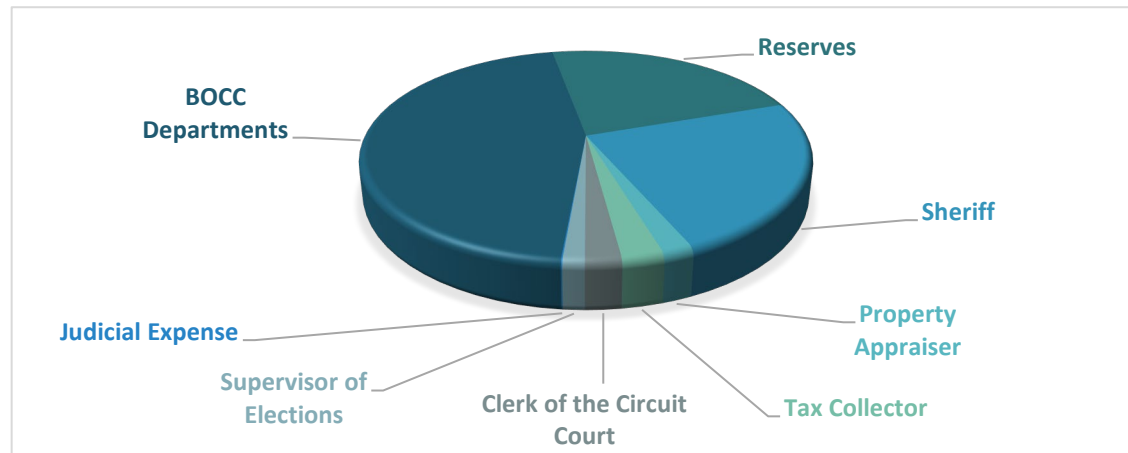
The General Fund contains the operating expenditures for services which are Countywide in nature, as well as the budgets of the Constitutional Offices. The projected revenues by category for the General Fund are as follows:



Revenues

Property Taxes	\$ 135,664,707
Other Taxes	222,243
Licenses & Permits	316,247
Intergovernmental Revenue	5,857,972
Charges for Services	6,003,115
Fines & Forfeitures	43,500
Miscellaneous Revenues	1,271,885
Excess Fees	1,425,000
Other Sources	102,556
Cash Carry Forward	51,829,940
Total Revenues	\$ 202,737,165

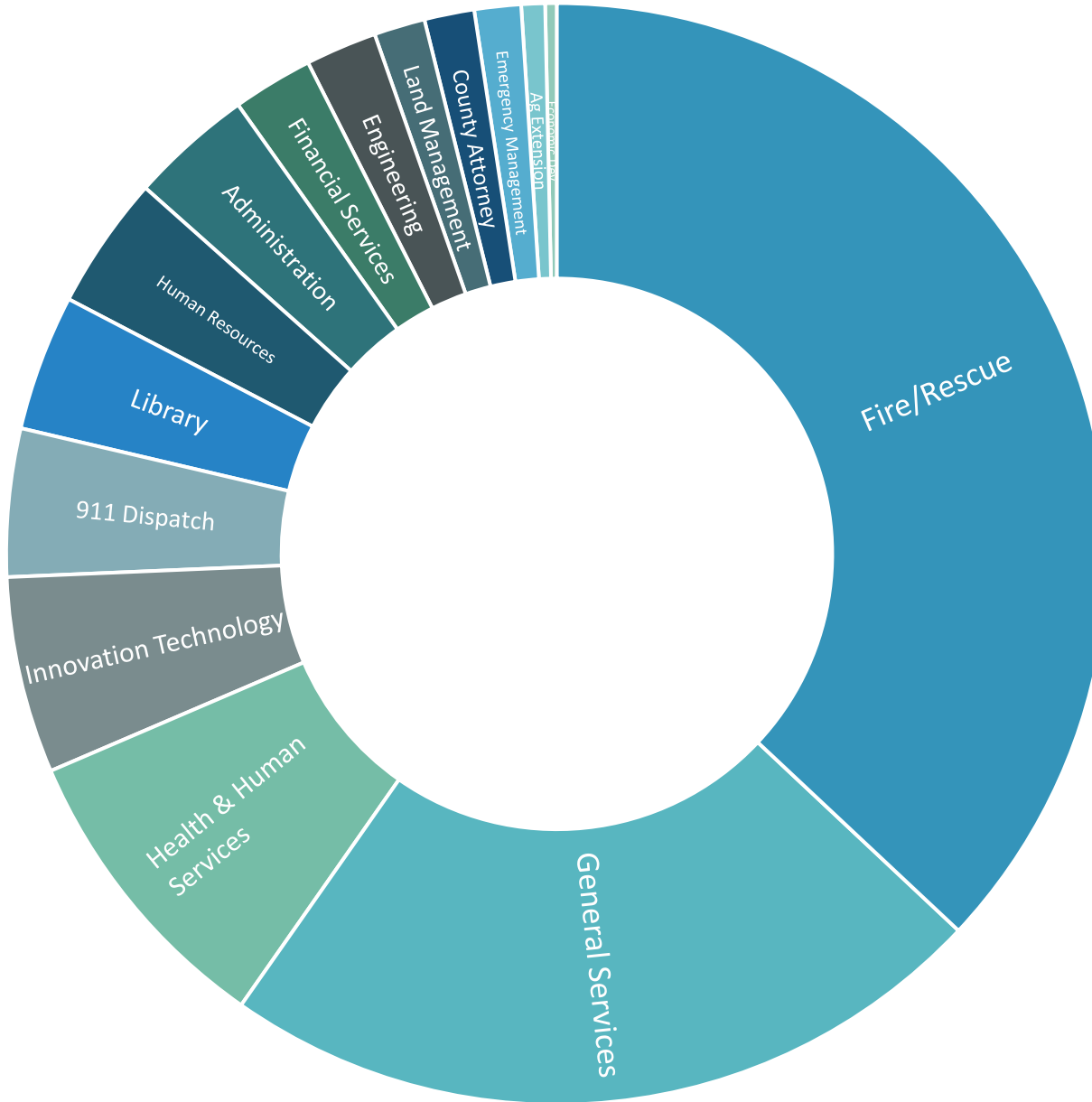
The General Fund services in the budget include: Administration, County Attorney, Economic Development, Land Management, Innovation Technology, Financial Services, Health and Human Services, Library, Extension Services, Human Resources, General Services, and Emergency Services. In addition, the General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



Expenditures

Sheriff	\$ 48,041,392
Property Appraiser	3,809,678
Tax Collector	5,200,000
Clerk of the Circuit Court	4,463,826
Supervisor of Elections	2,699,190
Judicial Expense	170,105
Total Expenditures	\$ 202,737,165
BOCC Departments	\$ 92,463,270
Reserves	45,889,704
Total Expenditures	\$ 202,737,165

BOCC Expenditures of General Fund Departments



Fire/Rescue	\$	24,757,059
General Services	\$	15,212,124
Health & Human Services	\$	5,914,528
Innovation Technology	\$	3,863,595
911 Dispatch	\$	2,903,638
Library	\$	2,669,503
Human Resources	\$	2,619,930
Administration	\$	2,411,067
Financial Services	\$	1,582,081
Engineering	\$	1,402,361
Land Management	\$	1,002,710
County Attorney	\$	981,588
Emergency Management	\$	915,734
Ag Extension	\$	465,105
Economic Dev	\$	228,666

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	696,235	230,984	0	0	0	927,219
Administration	877,859	107,469	0	0	0	985,328
Communications	384,076	114,444	0	0	0	498,520
Total Administrative	1,958,170	452,897	0	0	0	2,411,067
Human Resources						
	840,450	217,209	0	0	0	1,057,659
Veteran's Services	204,660	11,734	0	0	2,000	218,394
Insurance/Risk	120,147	1,223,730	0	0	0	1,343,877
Total Human Resources	1,165,257	1,452,673	0	0	2,000	2,619,930
Financial Services:						
Office of Management and Budget	674,737	54,875	0	0	0	729,612
Office of Procurement and Contracts	769,918	82,551	0	0	0	852,469
Total Financial Services	1,444,655	137,426	0	0	0	1,582,081
Economic Development	178,420	50,246	0	0	0	228,666
Land Management:						
Land Management	394,821	226,733	0	0	17,964	639,518
Natural Resource Land Management	0	132,964	230,228	0	0	363,192
Total Land Management	394,821	359,697	230,228	0	17,964	1,002,710
Innovation Technology:						
IT Department	923,722	867,362	0	0	0	1,791,084
Geospatial Info Systems	368,191	96,306	0	0	0	464,497
Cyber Secuirty	218,563	284,880	0	0	0	503,443
IT Project Management	193,039	96,454	0	0	0	289,493
Public Safety Software	416,280	151,502	0	0	0	567,782
Unmanned Aerial Systems	213,648	33,648	0	0	0	247,296
Total Innovation Technology	2,333,443	1,530,152	0	0	0	3,863,595

Appropriation Summary by Category BOCC Only - General Fund

Department/Division	Personnel Services	Operating Expenditures	Capital Outlay	Debt Service	Other	Total
Health & Human Services:						
HHS Administration	604,195	72,837	0	0	0	677,032
Human Services	346,144	1,998,204	0	0	771,925	3,116,273
Senior Services	351,960	1,037,434	0	0	10,000	1,399,394
Adult Day Care	389,811	21,850	0	0	0	411,661
Congregate Meals	170,595	139,573	0	0	0	310,168
Total Health & Human Services	1,862,705	3,269,898	0	0	781,925	5,914,528
Library:						
Library	845,091	401,679	193,268	0	0	1,440,038
Bunnell Library	970,029	215,936	43,500	0	0	1,229,465
Total Library	1,815,120	617,615	236,768	0	0	2,669,503
County Attorney	858,288	123,300	0	0	0	981,588
Engineering	1,239,231	163,130	0	0	0	1,402,361
911 Dispatch	2,841,723	61,915	0	0	0	2,903,638
Emergency Management	689,143	212,791	0	0	13,800	915,734
Fire/Rescue:						
Fire/Rescue Admin	2,185,062	67,292	0	0	0	2,252,354
Fire/Rescue	5,254,250	1,064,904	830,000	0	0	7,149,154
EMS	11,946,383	1,505,235	866,000	0	0	14,317,618
Emergency Flight Operations	528,537	472,396	0	0	0	1,000,933
Fire/EMS Equipment	0	37,000	0	0	0	37,000
Total Fire/Rescue	19,914,232	3,146,827	1,696,000	0	0	24,757,059
Agriculture Extension Services	383,933	81,172	0	0	0	465,105

Appropriation Summary by Category BOCC Only - General Fund

Department/Division	Personnel Services	Operating Expenditures	Capital Outlay	Debt Service	Other	Total
General Services:						
General Services Administration	1,178,665	40,504	0	0	0	1,219,169
Fleet Management	796,674	169,652	0	0	0	966,326
Public Transportation	2,244,102	719,984	0	0	0	2,964,086
Facilities Management	2,607,586	2,505,590	71,773	0	0	5,184,949
Government Services Building	0	1,369,979	0	0	0	1,369,979
Recreation Facilities	1,162,262	1,208,851	62,000	169,000	0	2,602,113
Vessel Registration	0	30,000	0	0	0	30,000
Carver Center	0	80,937	0	0	97,500	178,437
Bull Creek	33,069	42,005	0	0	0	75,074
Princess Place Preserve	457,480	93,167	0	0	0	550,647
Princess Place Eco Cottages	0	71,344	0	0	0	71,344
Total General Services	8,479,838	6,332,013	133,773	169,000	97,500	15,212,124
Subtotal BOCC Departments	45,558,979	17,991,752	2,296,769	169,000	913,189	66,929,689
% of Allocation	68%	27%	3%	0%	1%	100%
Non-Departmental:						
Pooled Expenditures	0	3,262,869	0	370,420	1,296,072	4,929,361
Tax Increment Financing	0	0	0	0	2,717,459	2,717,459
Value Adjustment Board	0	17,000	0	0	0	17,000
Interfund Transfers	0	0	0	0	15,003,149	15,003,149
Medical Examiner	0	937,347	0	0	24,721	962,068
Law Enforcement Education Funds	0	57,676	0	0	0	57,676
Reserves	0	0	0	0	45,889,704	45,889,704
FCSO Internal Charges	0	1,846,868	0	0	0	1,846,868
Subtotal Non-Departmental	0	6,121,760	0	370,420	64,931,105	71,423,285
Total BOCC Funding	45,558,979	24,113,512	2,296,769	539,420	65,844,294	138,352,974
% of Allocation	33%	17%	2%	0%	48%	100%

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.

FY 24-25 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY 24-25 and reflects countywide values as of January 1, 2024.	\$ 16,505,904,026
FY 24-25 July 1 Certified Taxable Value	This is a certified report of the January 1, 2025 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	\$ 18,146,636,371

Following is a breakout of the increase (decrease) over the FY 25 Final Prior Year Gross Taxable Value:

Existing Properties	\$ 857,697,596	
New Construction	\$ 783,034,749	
Total	\$1,640,732,345	9.94%

2025 Countywide Taxable Values

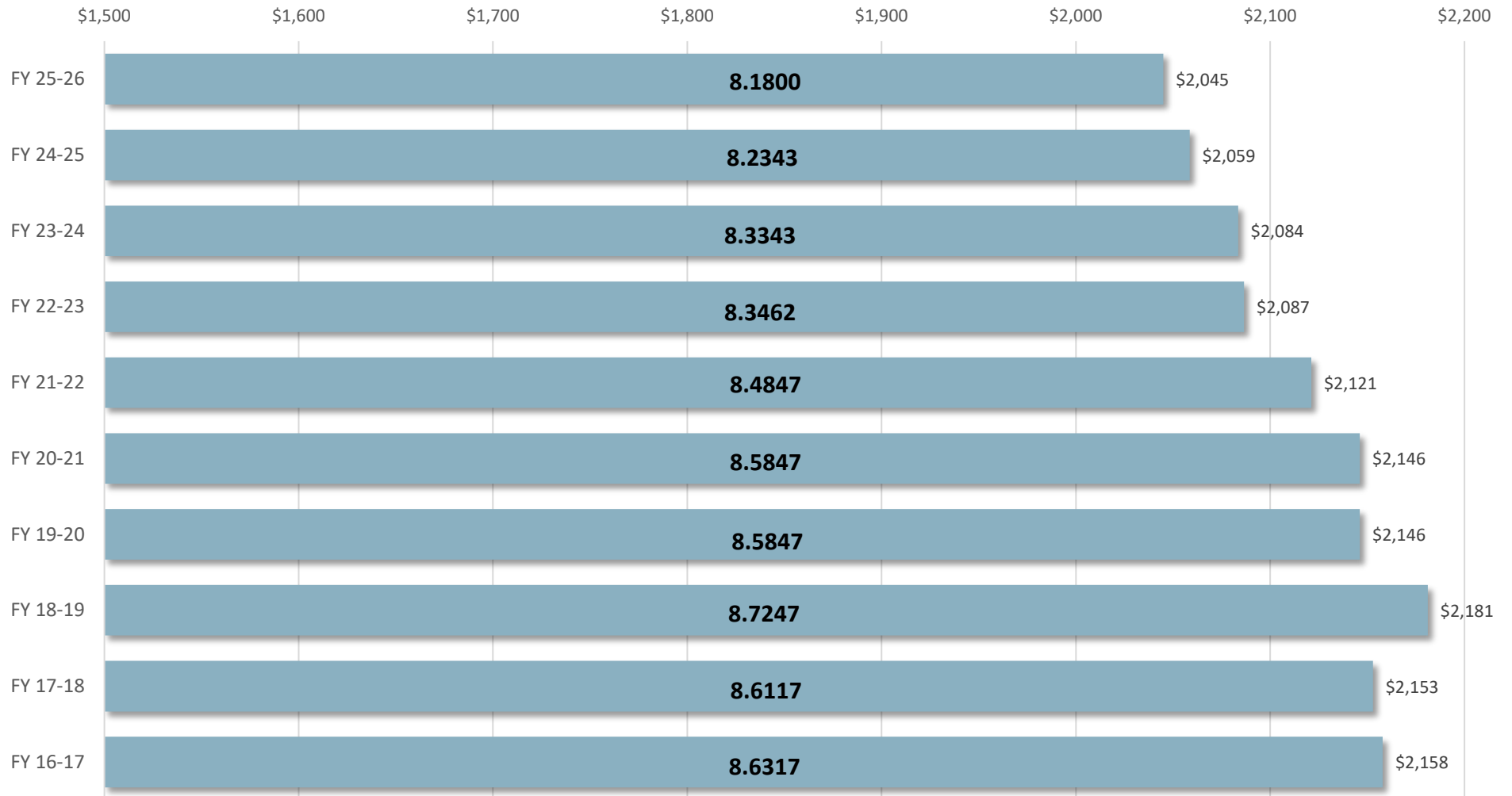
Description	2025 Taxable Value**	Adopted Flagler County BOCC Millage Rate (Mills)*	Property Tax Revenue @ 100%	Property Tax Revenue @ 95%	Percent of Countywide Total
City of Palm Coast	\$ 10,981,626,475	8.1800	\$ 89,829,705	\$ 85,338,219	60.59%
City of Flagler Beach	\$ 1,328,849,649	8.1800	\$ 10,869,990	\$ 10,326,491	7.33%
City of Bunnell	\$ 430,841,716	8.1800	\$ 3,524,285	\$ 3,348,071	2.38%
Town of Beverly Beach	\$ 131,072,749	8.1800	\$ 1,072,175	\$ 1,018,566	0.72%
Town of Marineland	\$ 13,973,873	8.1800	\$ 114,306	\$ 108,591	0.08%
Subtotal: Incorporated Areas	\$ 12,886,364,462	8.1800	\$ 105,410,461	\$ 100,139,938	71.10%
Plus: Unincorporated Areas	\$ 5,238,909,676	8.1800	\$ 42,854,281	\$ 40,711,567	28.90%
Totals: Countywide	\$ 18,125,274,138	8.1800	\$ 148,264,742	\$ 140,851,505	100.00%

* **Adopted Millage Rate** is the cumulative total of the General Fund (7.8695) plus the voted ESL Operating (0.1250) and ESL Debt (0.0855) and Debt Service (0.1000) millage rates.

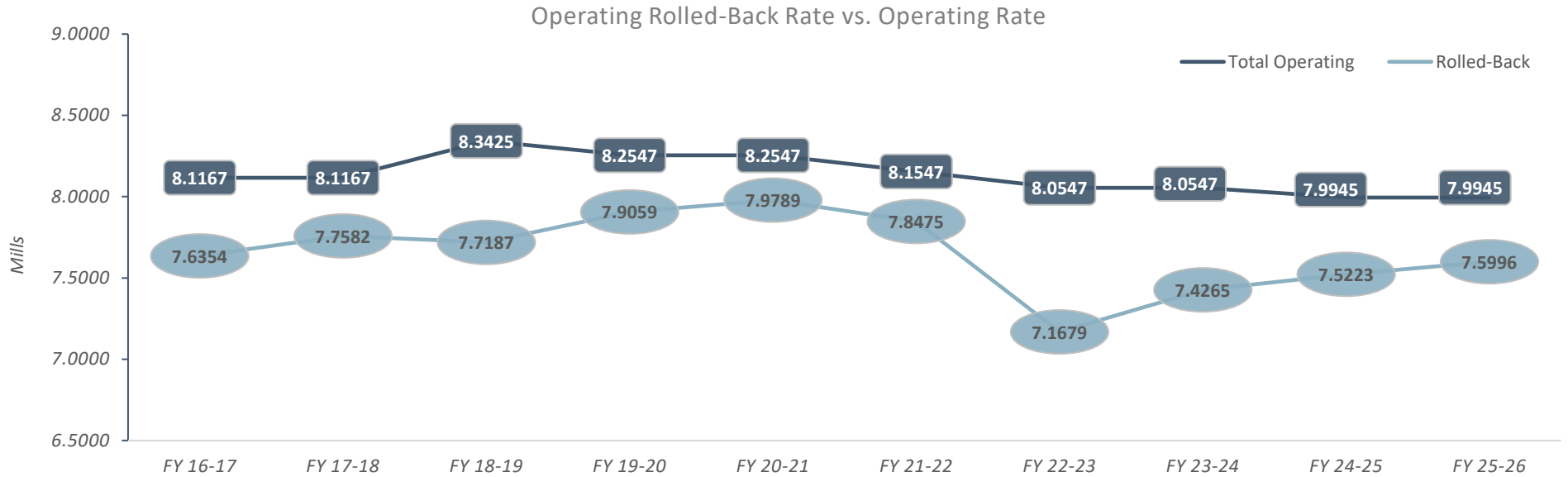
** Taxable Value information provided by the Flagler County Property Appraiser's Office based on the DR-422 final property valuation (as of October 2025).

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

County Only - Combined Millage Rates



History of Taxable Value and Millage Rates

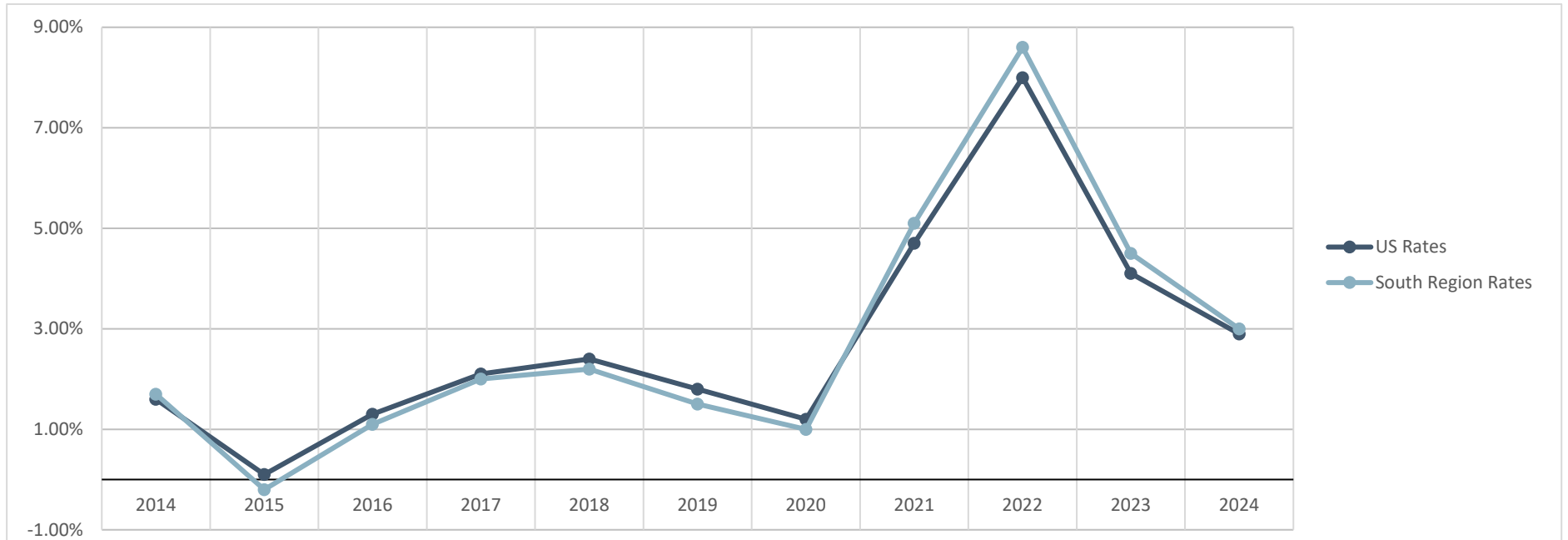


Fiscal Year	Taxable Value	General Fund Millage	ESL Operating Millage	Total Operating Millage	Rolled-Back Operating Rate	ESL Debt Millage	Debt Service Millage	Total Voted Debt Millage	Combined Millage Rate	Millage Rate Difference
FY 16-17	7,436,396,945	8.1167	0.0000	8.1167	7.6354	0.2500	0.2650	0.5150	8.6317	N/A
FY 17-18	7,889,605,514	8.1167	0.0000	8.1167	7.7582	0.2500	0.2450	0.4950	8.6117	(0.0200)
FY 18-19	8,501,779,699	8.2297	0.1128	8.3425	7.7187	0.1372	0.2450	0.3822	8.7247	0.1130
FY 19-20	9,220,159,526	8.1297	0.1250	8.2547	7.9059	0.1250	0.2050	0.3300	8.5847	(0.1400)
FY 20-21	9,832,529,332	8.1297	0.1250	8.2547	7.9789	0.1250	0.2050	0.3300	8.5847	0.0000
FY 21-22	10,729,809,625	8.0297	0.1250	8.1547	7.8475	0.1250	0.2050	0.3300	8.4847	(0.1000)
FY 22-23	12,674,413,707	7.9297	0.1250	8.0547	7.1679	0.1250	0.1665	0.2915	8.3462	(0.1385)
FY 23-24	14,463,614,718	7.9297	0.1250	8.0547	7.4265	0.1250	0.1546	0.2796	8.3343	(0.0119)
FY 24-25	16,478,330,947	7.8695	0.1250	7.9945	7.5223	0.1250	0.1148	0.2398	8.2343	(0.1000)
FY 25-26	18,146,636,371	7.8695	0.1250	7.9945	7.5996	0.0855	0.1000	0.1855	8.1800	(0.0543)

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.

Consumer Price Index (CPI)



US Rates

Year	Average CPI	Inflation Rate
2014	236.7	1.60%
2015	237.0	0.10%
2016	240.0	1.30%
2017	245.1	2.10%
2018	251.1	2.40%
2019	255.7	1.80%
2020	258.8	1.20%
2021	271.0	4.70%
2022	292.7	8.00%
2023	304.7	4.10%
2024	313.7	2.90%

South Region Rates

Year	Average CPI	Inflation Rate
2014	230.6	1.70%
2015	230.1	-0.20%
2016	232.7	1.10%
2017	237.5	2.00%
2018	242.7	2.20%
2019	246.3	1.50%
2020	248.6	1.00%
2021	261.3	5.10%
2022	283.7	8.60%
2023	296.4	4.50%
2024	305.2	3.00%

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

Long-Term Financial Planning

Flagler County strives to spend resources in the most efficient and fiscally responsible manner that aligns with the community's values, future needs and the County's strategic plan. The Office of Management and Budget prepares several long-term forecast plans for review by the County Commissioners. The major focus for these forecasts include the operating revenues and expenditures/expenses of major funds such as General Fund, County Transportation Trust Fund, Public Safety Communications Network Fund, 1/2 Cent Discretionary Sales Tax Fund, Municipal Services Fund, Building Fund, Tourist Development Funds, and the Airport fund.

Five-year forecasts/projections incorporate yearly revenue and expense assumptions based primarily on historic trends, economic conditions and population estimates. This section outlines assumptions included in the projections of each major fund.

1

Ad Valorem Taxes are based on a flat millage rate with a 8% property value increase in FY 26/27, an 6% increase in FY 27/28, and a 4% increase thereafter

2

Other Taxes are based on a moderate increase of 3% annually

3

Constitutional Gas & Fuel Taxes are projected to increase by 1.5% annually

4

Other Revenues are projected to increase by 1.75% annually. Examples of revenues included in this category include: permits, fees, charges for services, and interest

5

Personnel Expenses are based upon an annual increase of 4.5% in salaries expense, insurance, and retirement expenses

6

Operating & Grants/Aides reflect a moderate 3% annual increase to account for inflationary increases and reflect no changes in programmatic initiatives

7

Transfers to Constitutional Officers reflect and annual average increase of 12.8% which is for all constitutional officers/elected officials, based on historical averages

8

Capital Expenditures reflects a 2% increase

General Fund Five-Year Projections

Description		Adopted FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030	Projected FY 2030-2031
General Fund (1001)							
Revenues							
Ad Valorem Taxes	1	135,664,707	146,517,884	155,308,957	161,521,315	167,982,167	174,701,454
Other Taxes	2	222,243	228,910	235,778	242,851	250,136	257,641
Other Revenues	4	15,020,275	15,283,130	15,550,585	15,822,720	16,099,617	16,381,361
Expenditures							
Personnel	5	45,700,234	47,756,745	49,905,798	52,151,559	54,498,379	56,950,806
Operating	6	29,342,362	30,222,633	31,129,312	32,063,191	33,025,087	34,015,840
Capital	8	2,296,769	2,342,704	2,389,558	2,437,350	2,486,097	2,535,819
Grants and Aides	6	5,120,441	5,274,054	5,432,276	5,595,244	5,763,101	5,935,995
Transfers to Constitutional Officers	7	59,014,086	66,567,889	75,088,579	84,699,917	95,541,506	107,770,819

County Transportation Trust Fund Five-Year Projections

Description		Adopted FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030	Projected FY 2030-2031
County Transportation Trust Fund (1102)							
Revenues							
Constitutional Gas & Fuel Taxes	3	1,063,732	1,079,688	1,095,883	1,112,322	1,129,006	1,145,941
Other Revenues	4	2,765,421	2,813,816	2,863,058	2,913,161	2,964,141	3,016,014
Expenditures							
Personnel	5	2,327,683	2,432,429	2,541,888	2,656,273	2,775,805	2,900,717
Operating	6	2,579,817	2,657,212	2,736,928	2,819,036	2,903,607	2,990,715
Capital	8	225,913	230,431	235,040	239,741	244,535	249,426

Tourist Development Five-Year Projections

Description		Adopted FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030	Projected FY 2030-2031
<u>Tourist Development Capital Projects Fund (1109)</u>							
Revenues							
Other Taxes	2	0	880,000	906,400	933,592	961,600	990,448
Other Revenues	4	90,000	91,575	93,178	94,808	96,467	98,155
Expenditures							
Operating	6	2,500	2,575	2,652	895,932	2,811	950,492
* Funds are Building Up for Future Projects							
<u>Tourist Development Promotions & Advertising Fund (1110)</u>							
Revenues							
Other Taxes	2	2,640,000	2,719,200	2,800,776	2,884,799	2,971,343	3,060,484
Other Revenues	4	90,000	91,575	93,178	94,808	96,467	98,155
Expenditures							
Personnel	5	624,888	653,008	682,393	713,101	745,191	778,724
Operating	6	1,733,282	1,785,280	1,838,839	1,894,004	1,950,824	2,009,349
<u>Tourist Development Beach Restoration Fund (1111)</u>							
Revenues							
Other Taxes*	2	1,760,000	880,000	906,400	933,592	961,600	990,448
Other Revenues **	4	3,805,512	50,000	50,875	51,765	52,671	53,593
Expenditures							
Operating	6	5,565,512	900,000	927,000	954,810	983,454	1,012,958
* Funds are Building Up for Dune Restoration Projects. Fund 1109 revenue is included in Fund 1111 for FY26, then reverts back to 1109 in future year projections.							
** FY26 includes Reach II Beach Grant and HDOA Contribution							

Growth Management Five-Year Projections

Description		Adopted FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030	Projected FY 2030-2031
<u>Municipal Services Fund (1180)</u>							
Revenues							
Other Revenues	4	545,300	554,843	564,552	574,432	584,485	594,713
Expenditures							
Personnel	5	763,372	797,724	833,621	871,134	910,335	951,300
Operating	6	408,838	421,103	433,736	446,748	460,151	473,955
<u>Building Department Fund (1181)</u>							
Revenues							
Other Revenues	4	1,458,400	1,483,922	1,509,891	1,536,314	1,563,199	1,590,555
Expenditures							
Personnel	5	1,687,213	1,763,138	1,842,479	1,925,390	2,012,033	2,102,574
Operating	6	519,507	535,092	551,145	567,679	584,710	602,251

Public Safety Communications Network Fund Five-Year Projections

Description		Adopted FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030	Projected FY 2030-2031
<u>Public Safety Communications Network Fund (1182)</u>							
Revenues							
Other Revenues	4	3,207,500	3,263,631	3,320,745	3,378,858	3,437,988	3,498,153
Expenditures							
Personnel	5	269,950	282,098	294,792	308,058	321,920	336,407
Operating	6	1,197,112	1,233,025	1,270,016	1,308,117	1,347,360	1,387,781

1/2 Cent Discretionary Sales Tax Fund Five-Year Projections

Description		Adopted FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030	Projected FY 2030-2031
<u>1/2 Cent Discretionary Sales Tax Fund (1311)</u>							
Revenues							
Other Taxes	2	4,549,291	4,685,770	4,826,343	4,971,133	5,120,267	5,273,875
Other Revenues	4	83,196	84,652	86,133	87,641	89,174	90,735
Expenditures							
Operating	6	2,002,800	2,062,884	2,124,771	2,188,514	2,254,169	2,321,794
Capital	8	2,637,611	2,690,363	2,744,170	2,799,054	2,855,035	2,912,136

Airport Fund Five-Year Projections

Description		Adopted FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030	Projected FY 2030-2031
<u>Airport Fund (1401)</u>							
Revenues							
Other Revenues	4	3,615,037	3,678,300	3,742,670	3,808,167	3,874,810	3,942,619
Expenditures							
Personnel	5	852,135	890,481	930,553	972,428	1,016,187	1,061,915
Operating	6	2,086,781	2,149,384	2,213,866	2,280,282	2,348,690	2,419,151
Capital	8	95,000	96,900	98,838	100,815	102,831	104,888



SECTION 2

CONSTITUTIONAL/ JUDICIAL

General Fund

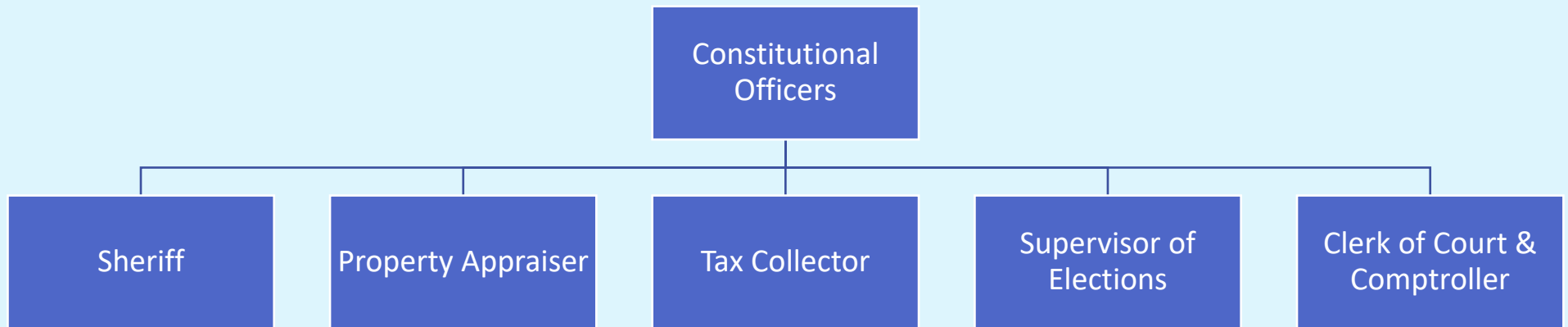
Constitutional - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures						
Sheriff*	36,817,583	41,554,919	45,748,855	48,041,392	2,292,537	
Property Appraiser	3,085,363	3,285,766	3,663,557	3,809,678	146,121	
Tax Collector	3,688,323	4,118,245	4,720,000	5,200,000	480,000	
Clerk of the Circuit Court and Comptroller	2,729,953	3,160,350	3,482,202	4,463,826	981,624	
Supervisor of Elections	2,133,249	2,696,192	2,706,239	2,699,190	(7,049)	
Total Expenditures	48,454,471	54,815,472	60,320,853	64,214,086	3,893,233	Overall Expenditure Increase/Decrease: 6.45%

* FY23 and FY24 include funding from 1/2 Cent Discretionary Sales Tax

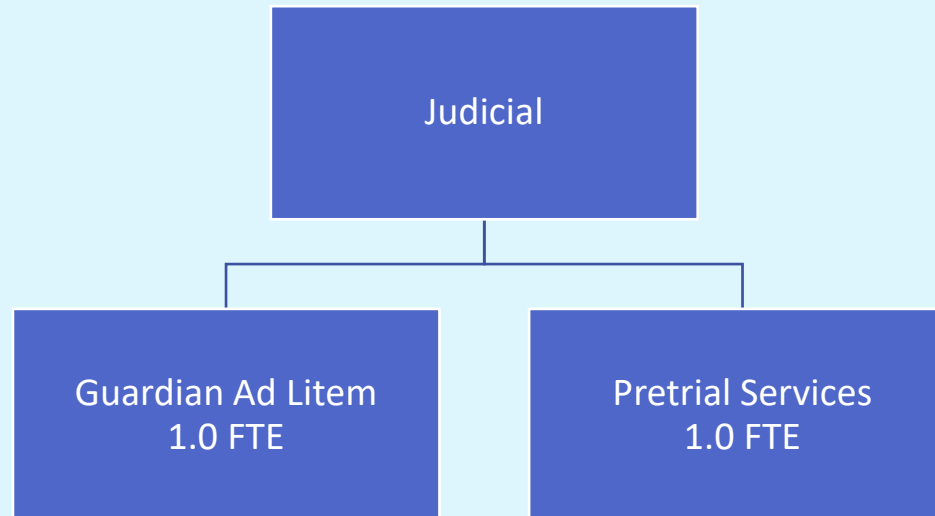
Note: This summary only includes funding provided by the BOCC. Constitutional Officers may receive revenue from additional sources that are not reflected on this page.



Judicial - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/(-)	Comments
Expenditures						
Court Services	2,660	3,353	4,000	4,000	0	
State Attorney	20,976	26,225	0	0	0	
Public Defender	0	0	0	3,200	3,200	
Pretrial Services	73,598	78,070	96,769	99,338	2,569	
Guardian Ad Litem	43,819	42,942	61,180	63,567	2,387	
Total Expenditures	141,054	150,589	161,949	170,105	8,156	Overall Expenditures Increase/Decrease: 5.04%



Court Services						General Fund
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Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9000	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
601- Court Administration							
531000	Professional Services	0	808	1,500	1,500	0	ADA Accommodations
534006	Other Contracted Services	0	5	0	0	0	
541002	Communications	2,660	2,541	0	0	0	
552002	Other Operating Expenses	0	0	2,500	2,500	0	Overall Expenditure Increase/Decrease:
Total Expenditures		2,660	3,353	4,000	4,000	0	0.00%

State Attorney						General Fund
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Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9100	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
602- State Attorney Administration							
541001	Communications Devices & Acces	0	225	0	0	0	Communications Moved to Court Tech Fund (1194)
541002	Communications	20,976	26,000	0	0	0	Overall Expenditure Increase/Decrease:
Total Expenditures		20,976	26,225	0	0	0	0.00%

Public Defender						General Fund
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Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9101	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
603- Public Defender Administration							
534006	Other Contracted Services	0	0	0	200	200	
541002	Communications	0	0	0	3,000	3,000	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	0	3,200	3,200	N/A

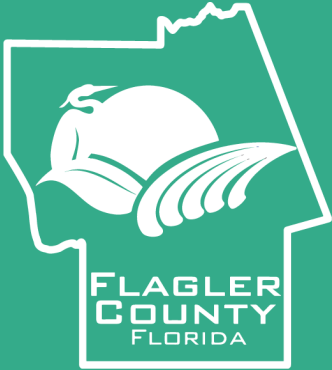
Pretrial Services Supervision

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9001	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Expenditures							
719- Other Operating Court Costs							
512000	Regular Salaries	40,236	43,534	51,875	52,915	1,040	1.0 FTE with 2% COLA
52XXXX	Employee Benefits	19,783	22,769	26,894	28,723	1,829	
	Total Personnel Services	60,019	66,303	78,769	81,638	2,869	
534006	Other Contracted Expenses	13,188	9,894	13,000	13,000	0	Florida Drug Testing Services
540000	Travel Expenses	0	0	2,000	2,000	0	
541002	Communications Recurring	0	0	50	50	0	
542000	Postage	0	0	50	50	0	
551000	Office Supplies	85	459	500	500	0	
552002	Other Operating Expenses	207	1,239	1,300	1,000	(300)	
554001	Publications/Memberships	100	175	200	200	0	
555001	Training / Educational Cost	0	0	200	200	0	
555002	Conference & Seminar Registration	0	0	700	700	0	
	Total Operating Expenditures	13,579	11,767	18,000	17,700	(300)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		73,598	78,070	96,769	99,338	2,569	2.65%

Guardian Ad Litem	General Fund
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Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9104	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
685- Guardian Ad Litem- Circuit Juvenile							
512000	Regular Salaries	26,303	32,231	34,154	34,840	686	1.0 FTE with 2% COLA
52XXXX	Employee Benefits	14,200	6,900	23,076	24,777	1,701	
	Total Personnel Services	40,502	39,131	57,230	59,617	2,387	
534006	Other Contracted Services	171	193	150	150	0	
540000	Travel	86	770	100	100	0	
541001	Communications Devices & Acces	45	0	0	0	0	
541002	Communications Recurring	1,603	1,634	1,500	1,500	0	
542000	Postage	125	154	300	300	0	
551000	Office Supplies	100	439	500	500	0	
551001	Office Equipment	800	73	1,000	1,000	0	
552002	Other Operating Expenditures	388	173	400	400	0	
555002	Training/Conference & Seminar Regist	0	375	0	0	0	
	Total Operating Expenditures	3,317	3,810	3,950	3,950	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		43,819	42,942	61,180	63,567	2,387	3.90%



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

General Fund

Fund 1001 Div. 0000	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
311000	Ad Valorem Taxes	95,465,433	110,917,568	123,192,414	135,664,707	12,472,293	10.12% Property Value Inc., 7.8695 Mills @95%
311001	Delinquent	1,409,174	0	0	0	0	
315000	Communication Services Tax	0	208,092	239,421	221,243	(18,178)	
316001	Occupational Licenses	2,746	836	2,700	1,000	(1,700)	
323700	Franchise Fees-Solid Waste	0	233,594	249,565	283,747	34,182	
329003	Vessel Registration	33,177	33,205	30,000	32,500	2,500	
331200	Fed Grant-Public Safety	23,231	0	0	0	0	
331390	Fed Grt-Phys Env-Other	14,400	0	0	0	0	
331420	Federal Grant - Transp. - Mass Transit	145,282	267,915	225,000	208,605	(16,395)	
331490	Fed Grt-Transp-Other	113,746	232,480	0	47,379	47,379	
331620	Federal Grant- Hum Srv- Public Asst	100,329	144,300	85,000	61,541	(23,459)	
331690	Federal Grant - Hum Srv- Other	367,862	527,296	345,000	354,204	9,204	
334100	State Grt - General Govt	0	3,500	0	0	0	
334200	State Grt-Public Safety	1,796	9,730	0	0	0	
334490	State Grant- Transportation - Other	499,984	845,480	627,302	1,075,879	448,577	
334610	State Grant- Hum Srv- Health/Hosp	63,771	302,788	152,500	371,229	218,729	
334690	State Grant - Hum Srv - Other	215,210	313,592	200,000	325,727	125,727	
334700	State Grt-Cultural/Recreation (Libraries)	24,583	22,108	22,108	20,669	(1,439)	
335160	Racing Tax	223,250	223,250	223,250	223,250	0	
335181	1/2 Cent Sales Tax	1,745,689	2,731,461	2,799,994	2,589,445	(210,549)	Based on EDR Estimate
335210	Firefighter Supp Compensa	38,337	23,723	40,000	30,000	(10,000)	
336000	State Payments in Lieu of Taxes	6,970	6,970	0	0	0	
337101	Flagler Co School Board	308,342	387,078	300,000	300,000	0	
337104	City of Flagler Beach	125,000	129,425	133,900	138,184	4,284	
337103	City of Bunnell	9,375	9,740	10,140	11,715	1,575	
337200	Loc Gov Grt-Public Safety	688	34,995	0	0	0	
337201	City of Palm Coast	13,320	13,853	14,407	15,991	1,584	
337202	City of Flag Bch	10,325	10,738	11,167	20,470	9,303	
337203	State of Florida	157,375	65,759	0	0	0	
337204	Sheriff	0	13,519	0	0	0	
337208	LG Grt - PS Flagler Cty School	87,614	39,824	0	0	0	
337307	SJRWMD-Kelly Property	0	2,350	0	0	0	
337400	Loc Gov Grt- Transportation (5310)	25,000	0	0	0	0	
337601	City of PC- Utility Assist	10,450	10,412	10,000	10,000	0	
337702	Flagler Co School Bd	10,000	10,000	10,000	10,000	0	
337703	City of Bunnell	10,000	10,000	10,000	10,000	0	

(continued on next page)

General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues (continued)							
337709	STofFL Highway Maint	0	30,877	0	33,684	33,684	
341201	Gas Reimb - Outside Agencies	774,745	228,284	750,000	0	(750,000)	New Billing Process Handled Within Munis
341202	Parts - Outside Agencies	15,577	5,153	20,000	7,000	(13,000)	
341520	Fees Rmt to Co from Sheriff	114,765	110,938	90,000	100,000	10,000	
341521	Inmate Fees	160,472	173,746	125,000	150,000	25,000	
341522	Fingerprinting Services	5,112	4,495	4,000	4,000	0	
341523	Traffic Reports - FS 321.23	7,415	7,925	6,500	7,000	500	
341524	Background Checks	10,204	3,632	5,000	5,000	0	
341901	Admin Fees on Fleet / Fuel	42,330	39,785	40,000	40,000	0	
341902	Value Adj Brd Filing	615	1,200	400	400	0	
341903	Staff time/admin chgs	100,153	99,377	50,000	132,375	82,375	
341908	Constitutional Officers	702	252	0	0	0	
341910	Libr - Passport Admin Fees	181,197	171,000	120,000	155,940	35,940	
341916	Staff Time - Labor Chgs	0	173,034	0	0	0	
342201	Annual Fire Inspection	4,830	6,070	3,500	6,000	2,500	
342202	Fire Personnel Standby	3,813	6,845	4,000	7,000	3,000	
342600	Ambulance Fees	1,734	385	0	0	0	
342601	Medicaid Supplmt Payment	145,061	301,234	300,000	300,000	0	
342602	Ambulance Fees	3,780,508	1,814,333	3,000,000	0	(3,000,000)	
342604	Helicopter Fees	78,865	7,779	50,000	0	(50,000)	
342606	Digitech Ambulance Fees	0	2,184,872	0	4,500,000	4,500,000	
342607	Digitech Helicopter Fees	0	0	0	30,000	30,000	
344301	Bus Fares	160,023	139,215	125,000	125,000	0	
344902	Staff time/WF Labor chrgs	32,532	0	0	0	0	
346901	Adult Day Care Fees	55,158	100,738	75,000	75,000	0	Based on FY 24 Actuals
346902	Comm Care - Elderly Copay	23,651	29,749	15,000	25,000	10,000	
346903	Medwaiver Reimb	27,500	23,640	15,000	20,000	5,000	
346904	ADI Co-pays	5,478	12,295	5,000	10,000	5,000	
347101	Cards	3,941	3,286	2,500	3,000	500	
347102	Copies / Print out Fees	18,078	17,249	12,000	15,000	3,000	
347103	Processing Fees	1,784	1,441	1,000	1,400	400	
347104	Library Convenience Fees	6,781	6,745	5,000	6,000	1,000	
347201	Recreation Fees	81,580	95,964	75,000	82,000	7,000	
347202	Princess Place Preserve	22,766	23,027	25,000	20,000	(5,000)	
347203	Bull Creek - RV Camping	55,808	63,245	80,000	70,000	(10,000)	
347206	Princess PI Eco Cottages	85,368	80,642	100,000	100,000	0	
(continued on next page)							

General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues (continued)							
347208	20% Revenue Share Fees	766	792	0	0	0	
349005	Fire Inspection Review	4,925	7,335	3,500	6,000	2,500	
365005	Tortoise Relocation	0	365,000	0	0	0	
351101	Crim Just Educ / Training	4,670	4,137	5,000	4,000	(1,000)	
351200	Cir Crt Criminal Judgment	325	325	0	0	0	
352000	Library Fines	8,000	6,977	5,000	6,500	1,500	
354002	Driver Ed TF (ord 2003-07)	32,134	35,930	25,000	33,000	8,000	
361100	Misc - Interest	1,787,773	2,717,613	1,000,000	1,000,000	0	
361101	Tax Coll Ambulance Intrst	19	20	0	0	0	
361102	Accrued Investment Interest	0	61,965	0	0	0	
361201	Fair Value of Investments	349,264	76,197	0	0	0	
362001	Bings Bait Shop Rent	0	4,232	12,280	0	(12,280)	
362003	Billboard Rentals	375	0	0	0	0	
362004	Hist Courthouse Rental	0	0	97,205	107,305	10,100	
362005	Graham Swamp Tower Rental	(50,827)	0	55,356	57,480	2,124	
362007	License Agreement - Non Tax	500	0	0	0	0	
364002	Surplus Sale - Non Tax	72,437	11,983	0	0	0	
365004	Hunters Ridge	0	77,491	0	0	0	
365006	Blue Parcel Timber	116,464	25,850	25,000	0	(25,000)	
366001	Contributions in Aid	0	154,915	0	0	0	
366003	Donations	12,370	450	500	500	0	Library Donations
366005	Donations - Princess Place	10,940	15,470	10,000	10,000	0	
366006	Donations Meal Sites-Sen Serv C1	479	142	300	250	(50)	
366007	Donations Transportation - Senior Srv	187	92	100	50	(50)	
366008	Donations Meals on Wheels - C2	6,505	6,250	4,000	5,000	1,000	
366009	Donations Comm Servs - Senior Ctr	1,769	12,160	1,000	1,500	500	
366010	EMS Donations	6,838	3,945	2,500	3,500	1,000	
366013	Title 3B Homemaking Donation	170	235	100	0	(100)	
369301	Refund - Prior Year Expense	5,442	24,598	0	0	0	
369903	Advertising Income	60,840	42,210	40,000	45,000	5,000	
369904	Emerg Svcs	870	1,160	250	800	550	
369908	Library Used Book Sales	1,265	839	800	500	(300)	
369911	Miscellaneous	41,203	40,887	40,000	40,000	0	
369916	Reimb Labor /Veh / Other	373,977	112,805	350,000	0	(350,000)	
(continued on next page)							

General Fund Revenues

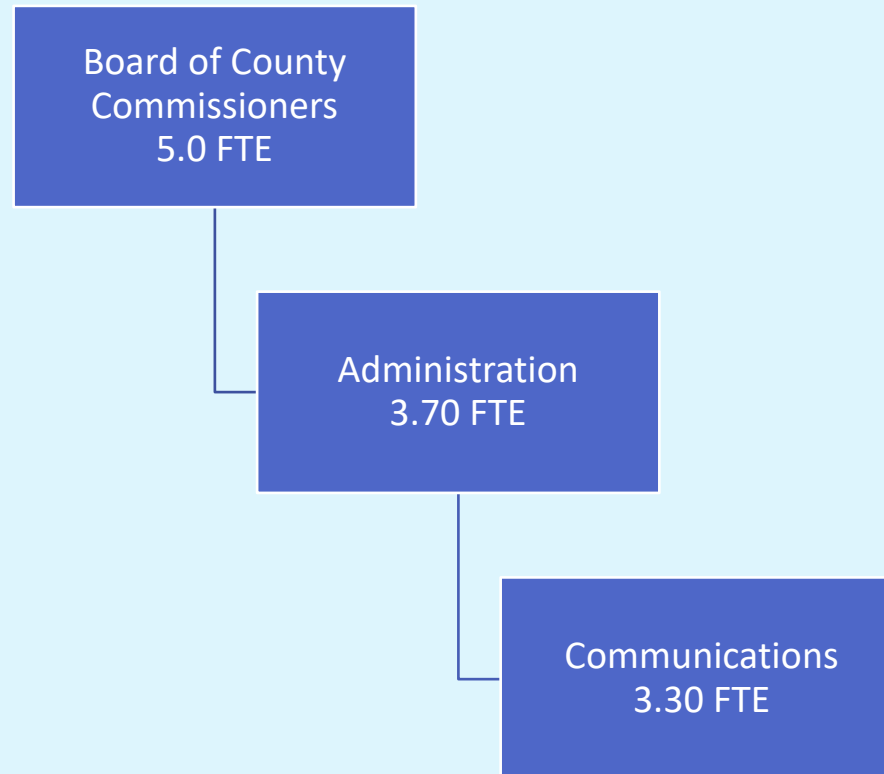
General Fund

Fund 1001 Div. 0000	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues (continued)							
381000	Interfund Transfer In	0	1,603,144	0	0	0	Helicopter Purchase in FY 24
383101	Lease - GASB 87	1,427,990	934,019	0	0	0	Actuals for Some Rentals and Leases Included
383102	GASB Interest Revenue	79,684	33,124	0	0	0	
383103	Subscriptions - GASB 96	42,152	33,849	0	0	0	
383104	Lessor - GASB87	0	127,661	0	0	0	
384001	Loan Proceeds	0	2,273,000	0	0	0	
388100	Sale of General Capital Assets	105,915	893,755	0	0	0	
393001	Lawsuit Settlements	10,729	0	0	0	0	
393003	Accident Damage to Property	156,146	444,084	0	0	0	
386201	Clerk - Workers Comp Adj	1,230	960	0	0	0	
386601	Prop App - Workers Comp Adj	3,757	3,533	0	0	0	
386701	Tax Coll - Workers Comp Adj	703	621	0	0	0	
386801	SOE - Workers Comp Adj	239	223	0	0	0	
386202	Excess Fees Clerk of Crt	336,417	282,999	100,000	200,000	100,000	
386401	Excess Fees Law Enforcement	156,946	551,243	50,000	0	(50,000)	
386402	Excess Fees Jail Department	(906,034)	(392,321)	0	0	0	
386403	Excess Fees Bailiff	759,772	(5,891)	0	0	0	
386404	Technology Fees	140,988	113,753	103,373	61,146	(42,227)	
386602	Excess Fees - Property Appraiser	221,933	179,928	100,000	125,000	25,000	
386603	ESRI Contribution	11,000	11,000	11,000	15,950	4,950	
386702	Excess Fees - Tax Collector	1,155,365	1,170,725	1,000,000	1,000,000	0	
386704	Trans from TC Internet Service	25,320	24,480	25,320	25,460	140	
386802	Excess Fees - Super of Elect	105,967	157,592	100,000	100,000	0	
399000	Cash Carry Forward	0	0	41,579,463	51,829,940	10,250,477	Overall Revenue Increase/Decrease:
Total Revenues		113,956,906	136,007,520	178,784,815	202,737,165	23,952,350	13.40%

Administrative - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures						
BOCC - Personnel	534,504	581,682	690,490	696,235	5,745	
BOCC - Operating	197,553	171,352	230,984	230,984	0	
Administration - Personnel	815,932	910,287	991,172	877,859	(113,313)	
Administration - Operating	42,729	72,705	629,529	107,469	(522,060)	
Administration - Capital	25,390	0	0	0	0	
Administration - Debt Service	947	1,894	0	0	0	
Communications - Personnel	264,820	241,578	372,005	384,076	12,071	
Communications - Operating	19,174	33,728	47,592	114,444	66,852	
Total Expenditures	1,901,048	2,013,226	2,961,772	2,411,067	(550,705)	Overall Expenditure Increase/Decrease: -18.59%



Board of County Commissioners

General Fund

Fund 1001 Div. 0100	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures							
511- Legislative							
511100	Salaries	325,840	350,170	367,615	376,145	8,530	5.0 FTE 2% Estimated Increase
52XXXX	Employee Benefits	208,664	231,512	322,875	320,090	(2,785)	
	Total Personnel Expenditures	534,504	581,682	690,490	696,235	5,745	
531000	Professional Services	102,000	102,000	117,000	126,000	9,000	Lobbyist Group Services
534006	Other Contracted Services	0	400	50	200	150	Shredding Services
540000	Travel & Per Diem	11,255	6,412	30,526	15,489	(15,037)	Reduced Per BOCC Direction
541001	Devices & Accessories	1,997	0	1,000	1,000	0	
541002	Communications Recurring	3,029	3,037	2,700	3,040	340	
542000	Freight & Postage	4,526	3,121	3,700	3,830	130	
547000	Printing & Binding	3,698	855	360	3,180	2,820	Annual Report & Legislative Priorities
549000	Other Current Charges & Obligations	450	990	970	950	(20)	Municode Admin Support Fee & NACO Award Apps
549002	Service Awards & Recognition	85	0	0	50	50	
549004	Advertising	0	100	3,000	3,000	0	Public Notice Advertising
551000	Office Supplies	157	117	500	300	(200)	
551001	Office Equipment	0	0	150	150	0	
552002	Other Operating Expenses	853	133	670	670	0	
552005	Clothing & Wearing Apparel	0	0	0	500	500	
554001	Publications & Memberships	63,587	48,155	57,313	58,480	1,167	NAC & NEFRC Membership, Municode
555001	Training & Educational Costs	350	1,225	0	0	0	
555002	Conferences & Seminar Registration	5,566	4,808	13,045	14,145	1,100	Registration for Conferences & Chamber Events
	Total Operating Expenditures	197,553	171,352	230,984	230,984	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		732,057	753,034	921,474	927,219	5,745	0.62%

Administration

General Fund

Fund 1001 Div. 0200	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
512- Executive							
512000	Salaries	567,076	625,701	611,995	537,986	(74,009)	3.70 FTE with 2% COLA
514000	Overtime	123	0	0	0	0	
51XXXX	Employee Benefits	248,733	284,586	379,177	339,873	(39,304)	
	Total Personnel Expenditures	815,932	910,287	991,172	877,859	(113,313)	
534006	Other Contracted Services	97	200	0	0	0	
540000	Travel & Per Diem	2,743	5,043	9,600	9,600	0	Travel, Hotel & Per Diem for Conferences
541001	Devices & Accessories	0	0	1,000	1,000	0	
541002	Communications Recurring	2,588	2,179	2,200	2,220	20	Monthly Charges for 4 phones
542000	Freight & Postage	34	39	100	100	0	
544000	Rentals & Leases	3,414	4,698	2,000	0	(2,000)	Moved to Long Term Lease
544002	Long Term Lease	0	0	0	1,900	1,900	Postage Machine Rental Moved from Rentals & Leases
546003	Vehicle Repair	300	460	500	480	(20)	Includes Monthly Car Wash Fees
546004	Maintenance Agreements	962	0	1,300	0	(1,300)	Moved to IT Maintenance Agreements
546006	Small Tools & Equipment	0	129	0	0	0	
546008	IT Maintenance Agreements	0	994	0	1,284	1,284	Copier Fees Moved from Maintenance Agreements
547000	Printing & Binding	73	268	1,000	1,000	0	Business Cards & Other Printing
548001	Promotional Activities	0	2,380	2,500	2,500	0	Citizens Academy
549000	Other Current Charges & Obligations	7,354	14,512	200	200	0	
549002	Service Awards & Recognition	564	321	250	500	250	Staff Awards & Recognition
549004	Advertising	0	0	250	250	0	
551000	Office Supplies	415	606	650	650	0	
551001	Office Equipment	0	1,965	750	750	0	
552001	Gas, Oil & Lubricants	0	28	250	250	0	Based on \$2.50 per Gallon
552002	Other Operating Expenses	7,408	19,692	555,000	29,700	(525,300)	Community Engagement
552005	Clothing & Wearing Apparel	0	0	250	250	0	
554001	Publications & Memberships	14,360	14,825	47,829	47,035	(794)	FAC, FACM, ICMA & Chamber; Transparency Software
555001	Training & Educational Costs	600	1,349	0	0	0	
555002	Conference & Seminar Registration	1,818	3,018	3,900	7,800	3,900	Registration for Conferences & Chamber Events
	Total Operating Expenditures	42,729	72,705	629,529	107,469	(522,060)	
564003	GASB 87 Capital Outlay	25,390	0	0	0	0	
	Total Capital Expenditures	25,390	0	0	0	0	
571003	Lease Principal - GASB 87	847	1,663	0	0	0	
572006	Lease Interest - GASB 87	100	231	0	0	0	
	Total Debt Expenditures	947	1,894	0	0	0	
	Total Expenditures	884,997	984,886	1,620,701	985,328	(635,373)	Overall Expenditure Increase/Decrease: -39.20%

Description

Our primary mission is to serve as a comprehensive information hub for Flagler County, delivering news and updates through written and visual content, social media, events, videos, a regular audio podcast, and other user-friendly formats. This is crucial for reaching our community effectively, especially given Flagler County's location outside the major media markets of Orlando and Jacksonville.

In times of crisis—whether during physical disasters like hurricanes or events such as the coronavirus pandemic—we provide clear, accurate, and timely information. Our goal is to minimize misinformation, offer reliable updates, and support community confidence through our communication efforts.

The Communications Department's comprehensive approach significantly benefits the Flagler County community by ensuring that all residents have access to timely and accurate information across multiple platforms. By integrating text, images, and digital media, we cater to diverse communication preferences, making crucial updates and resources readily accessible. This holistic communication strategy not only keeps the community informed but also fosters trust and confidence, helping residents stay connected and resilient in both everyday situations and critical events.

By clearly conveying the goals, progress, and benefits of these undertakings, we empower residents to actively participate and support community efforts. Our intent is to demystify complex projects, ensuring that residents understand how initiatives will impact their daily lives and the broader community. We aim to build trust and foster a collaborative environment where the public feels invested in and connected to our 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
- ❖ Develop and implement strategies for communicating effectively during emergencies or crises, ensuring timely and accurate updates to the public and coordinating with emergency services
- ❖ Foster media relationships and track and analyze media coverage and public feedback related to Flagler County, identifying trends and issues to refine communication strategies and respond proactively to community concerns
- ❖ Facilitate effective internal communication within Flagler County government, ensuring that staff are informed about important updates, policies, and initiatives to support smooth operations and employee engagement

Goals FY 2025-2026

- Increase the reach and engagement of Flagler County's digital platforms through improved content strategies, targeted social media campaigns, and interactive website features
- Continue to launch and sustain community outreach initiatives that address key local issues and foster stronger relationships between Flagler County government and residents
- Foster internal communications to improve information flow, employee engagement, and inter-departmental collaboration across Flagler County government
- Maintain strategic partnerships with media outlets to increase positive coverage and visibility of Flagler County's projects, initiatives, and achievements

Strategic Plan Focus Area

- ✓ Effective Government
 - Provide an excellent customer experience

Strategic Objectives

- ✓ Create and distribute content that addresses the specific needs and interests of the community utilizing various communication platforms such as social media, newsletters, the website, multi-media landing pages, community bulletin boards, and traditional media (radio, TV, print)
- ✓ Ensure that all communication is clear, accurate, and transparent, avoiding ambiguity and fostering trust within the community
- ✓ Ensure consistency in messaging across all communication channels to avoid confusion and maintain a clear and cohesive narrative
- ✓ Track and analyze engagement via qualitative and quantitative metrics to understand how different segments of the community are responding to various communication methods
- ✓ Use insights from data to refine and adjust communication strategies and tactics, ensuring they align with community needs and preferences
- ✓ Regularly review and act on feedback to improve communication practices and address any concerns or gaps identified by the community
- ✓ Share success stories and positive outcomes resulting from citizen engagement and government actions, reinforcing the value of public participation
- ✓ Coordinate with other departments and agencies to provide a unified response and message, especially during crises or major events

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Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Media Relations: Number of press releases issued	EG 3	162	157	180	195
2. Media Relations: Number of story pick-ups (Print, Radio, TV, Blogs)	EG 3	232	320	330	350
3. Social Media: Facebook	EG 3				
• Number of followers	-	N/A	10,900	11,500	12,300
• Engagement rate	-	N/A	1.74%	2.00%	2.25%
4. Social Media: LinkedIn	EG 3				
• Number of followers	-	N/A	1,180	1,500	1,900
5. Social Media: NextDoor	EG 3				
• Number of neighbors	-	46,585	54,815	61,000	68,000
• Average views per post	-	3,930	4,956	6,400	7,200

Major Initiatives / Highlights

- **Creation of the Annual Report:** Developed and published the annual report, providing a comprehensive overview of the county's achievements and initiatives
- **Launch of "Flagler In Focus" Podcast:** Created, implemented, and produced the podcast series, offering insightful discussions on county topics and initiatives
- **NACIO Awards:** Achieved the National Association of County Information Officers (NACIO) "Awards of Excellence," including a Best of Category award for "Coast to Country," the county's digital quarterly magazine and an Excellence award for a feature story entitled "Flagler County Forestry Supervisor Ralph Risch Vouchers 20-plus Species"
- **Proactive Media Engagement:** Consistently provided concise and factual information to local media, built strong relationships, and connected them with subject matter experts to foster trust and transparency (Beach Nourishment and UAS Program stories – print and video)
- **Multimedia Educational Campaigns:** Developed multimedia educational campaigns focusing on beach renourishment and dune education
- **Strengthened Brand Guidelines:** Implemented new brand guidelines featuring minimal, monochrome social icons, simplified logo, new script/sans font combination, and a color/photo gradient for a cohesive visual identity

Administration - Communications

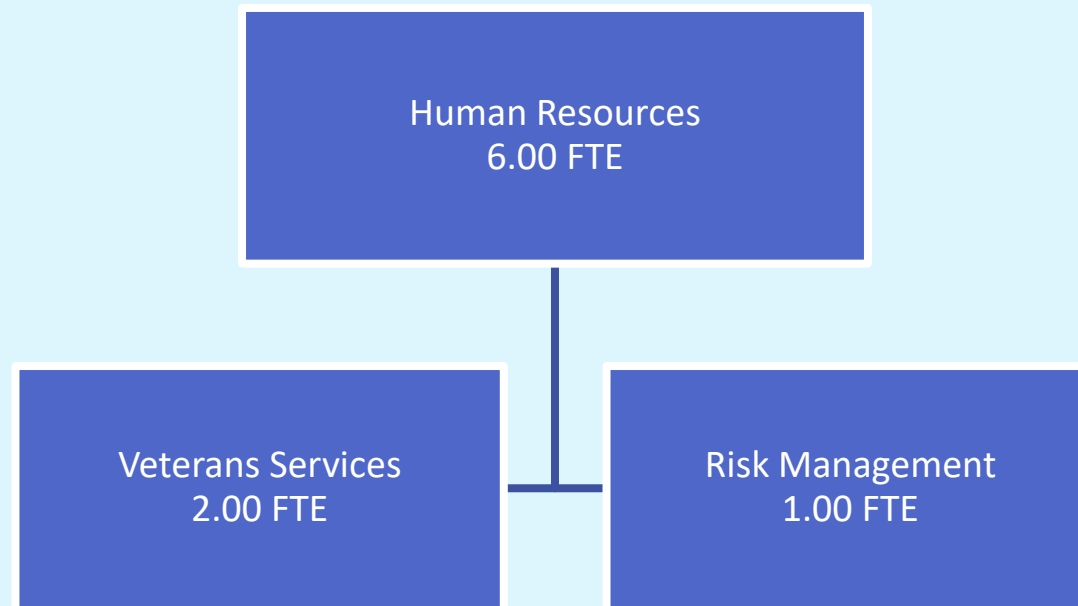
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0201	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
519- Other General Government Services							
512000	Regular Salaries	193,444	175,205	263,478	268,742	5,264	3.30 FTE with 2% COLA
52XXXX	Employee Benefits	71,375	66,373	108,527	115,334	6,807	
	Total Personnel Expenditures	264,820	241,578	372,005	384,076	12,071	
534006	Other Contracted Services	2,405	0	0	0	0	
534013	IT Other Contracted Services	0	0	0	4,800	4,800	
540000	Travel & Per Diem	54	975	0	4,500	4,500	Travel, Hotel & Per Diem for Conferences & Training
541001	Devices & Accessories	699	30	1,000	1,000	0	
541002	Communications Recurring	1,030	1,328	1,800	1,800	0	Monthly Charges for 3 phones
542000	Freight & Postage	0	0	500	500	0	
546004	Maintenance Agreements	144	0	500	500	0	
546006	Small Tools & Equipment	2,951	2,941	500	500	0	
547000	Printing & Binding	0	5,383	10,000	10,000	0	
549000	Other Current Charges & Obligations	104	0	0	0	0	
549004	Advertising	0	0	2,500	37,100	34,600	Updated Advertising Contract to Include Social Media
551000	Office Supplies	76	115	500	500	0	
551001	Office Equipment	4,114	482	3,000	3,000	0	
552002	Other Operating Expenses	226	0	1,000	1,000	0	
552006	Data Processing Software	120	0	1,504	1,500	(4)	
554001	Publications & Memberships	6,891	3,106	21,588	5,000	(16,588)	Social Media Memberships
554003	IT Books, Publ, Subscrip & Mmbshp	0	19,368	0	40,744	40,744	Portion of Social Media Archiving Previously in IT
555001	Training & Educational Costs	60	0	1,800	1,000	(800)	Professional Licenses
555002	Conferences & Seminar Registration	300	0	1,400	1,000	(400)	
	Total Operating Expenditures	19,174	33,728	47,592	114,444	66,852	
							Overall Expenditure Increase/Decrease:
Total Expenditures		283,993	275,306	419,597	498,520	78,923	18.81%

Human Resources - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures						
Human Resources - Personnel	566,414	626,999	766,278	840,450	74,172	
Human Resources - Operating	102,477	119,779	239,334	217,209	(22,125)	
Human Resources- Capital	32,334	504	0	0	0	
Human Resources - Debt	3,615	7,078	0	0	0	
Veterans Services - Personnel	149,366	160,160	197,975	204,660	6,685	
Veterans Services - Operating	2,676	2,848	10,434	11,734	1,300	
Veterans Services - Grants & Aid	0	0	2,000	2,000	0	
Risk Management - Personnel	0	0	0	120,147	120,147	
Risk Management - Operating	817,091	908,447	1,054,045	1,223,730	169,685	
Total Expenditures	1,673,973	1,825,815	2,270,066	2,619,930	349,864	Overall Expenditure Increase/Decrease: 15.41%



Description

Our mission in Human Resources is to provide innovative leadership, support, and guidance to our Flagler County employees 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, employee training and development and current trends and issues in the field is important in maintaining these relationships.

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

The County retains liability insurance covering property and inland marine coverage, general liability coverage, public official's liability, cybersecurity, drone 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
- ❖ Assist management with recruitment and selection of new employees and upon employment, provide new employee onboarding
- ❖ Administer the County's group medical and benefits programs
- ❖ Design and implement employee and supervisory training programs that will promote positive personal and professional growth

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Primary Functions (continued)

- ❖ Design and implement wellness programs and activities to inspire and promote personal health and mental well-being
- ❖ Oversee the County's Risk Management strategy 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
- ❖ Assist management with the facilitation of performance management practices
- ❖ Negotiates and manages the collective bargaining agreement
- ❖ Maintains County-wide Personnel Policies and Procedures

Goals FY 2025-2026

- Continue to recommend changes to the Policy & Procedures sections to ensure compliance with the ever-changing labor and employment laws
- Promote recruiting to diverse audiences
- Foster a safe work environment to prevent workers' compensation claims
- Optimize the county's insurance and risk expenditures through effective premium management and self-insurance programs
- Continue educating employees on benefits throughout the year as well as during open enrollment
- Expand on morale building activities such as Halloween Costume Contests, Thanksgiving Food Drive, and Holiday Door Decorating Contest
- Continue to evaluate salary structures across the organization to ensure compensation is in line with industry standards
- Create programs that recognize and reward employees
- Roll out NeoGov performance management system to facilitate digital evaluations to promote stronger performance management
- Host the annual Health & Wellness Fair and find creative ways to bring on new vendors for increased engagement
- Ongoing participation in job fairs through collaboration with local government agencies
- Evaluate health insurance benefits annually
- Implement NeoGov learning management, file management, and new employee onboarding system
- Create a County-wide internship program
- Develop and implement a County-wide safety program
- Create a robust management training program
- Work with management to develop department specific training plans
- Develop and implement annual merit pay program

Strategic Plan Focus Area

- ✓ Effective Government
 - Create a culture of performance excellence

Strategic Objectives

- ✓ Human resources staff members formulate labor policies and interpret state and federal employment and labor laws and ensure the County complies with regulations regarding equal opportunity employment and fair labor standards. The HR department's staff members help employees 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
- ✓ Identify new ways to attract job candidates

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Workers Compensation Claims	EG 4	30	23	45	36
2. Leadership Academy Graduates	EG 4	0	30	30	N/A
3. Trainings to include Safety/Supervisor Training/Employee	EG 4	375	36	100	50
4. Turnover Rate	EG 4	17.01%	13.91%	18%	TBD
5. Health Risk Assessments	EG 4	452	355	300	370
6. Participate in Job Fairs Through Collaboration with Local Government Agencies	EG 4	2	3	3	4

Major Initiatives / Highlights

- Continue to actively engage employees through meaningful employee appreciation events and recognize staff through an awards program
- Successful Implementation of bringing Munis online for HR and payroll
- Develop and create short surveys to receive feedback from employees to enhance employee engagement and build trust through transparency
- Streamlined record-keeping by successfully digitizing all personnel files
- Modernized and launched an enhanced bi-monthly New Employee Orientation, which includes a monthly "Bus Tour" to efficiently onboard new hires with a practical, immersive experience
- Enhanced employee well-being by providing an onsite Mental Wellness Clinician at the Employee Health Clinic
- Reinstated the Years of Service Luncheon for years of service recipients
- Researched and proposed new performance and learning management software, securing board approval
- Implemented Defensive Driving training requirement for new driver hires
- Designed and launched updated harassment prevention training
- Developed a comprehensive demonstration video for employee self-service

Human Resources

General Fund

Fund 1001 Div. 0205	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
513- Financial and Administrative							
512000	Regular Salaries	401,857	439,445	526,989	497,369	(29,620)	6.0 FTE with 2% COLA
513000	Other Salaries & Wages	0	0	0	100,000	100,000	Summer Internship Program
514000	Overtime	324	1,533	0	0	0	
52XXXX	Employee Benefits	164,233	186,020	239,289	237,081	(2,208)	
525000	Unemployment Compensation	0	0	0	6,000	6,000	
	Total Personnel Expenditures	566,414	626,999	766,278	840,450	74,172	
531000	Professional Services	29,316	54,844	57,000	33,200	(23,800)	
534006	Other Contracted Services	3,382	10,942	18,125	12,400	(5,725)	
540000	Travel and Per Diem	3,231	1,528	8,992	7,053	(1,939)	
541001	Communications Devices and Accessories	0	525	0	0	0	
541002	Communications Recurring	2,183	1,708	1,525	485	(1,040)	
542000	Postage	380	530	300	300	0	
544000	Rentals and Leases	0	0	7,080	1,800	(5,280)	
545003	Vehicle Insurance	282	336	370	0	(370)	Moved to Fleet Division
545006	Other Insurance & Bonds	10,113	113	150	450	300	
546003	Vehicle Repair	241	14	250	0	(250)	
546004	Maintenance Agreements	1,249	0	1,260	0	(1,260)	
546008	IT Maintenance Agreements	0	1,175	0	1,260	1,260	Moved from Maintenance Agreements
547000	Printing & Binding	48	72	300	175	(125)	
549000	Other Current Charges & Obligations	191	259	0	2,000	2,000	Employee Related Events
549001	Educational Reimbursement	28,120	19,663	30,000	30,000	0	
549002	Service Awards/Recognition	123	527	3,000	1,500	(1,500)	
549004	Advertising	83	1,497	3,200	3,000	(200)	
551000	Office Supplies	1,468	1,826	970	1,500	530	
551001	Office Equipment	322	1,506	60	0	(60)	
551004	IT Office Equipment	0	114	0	0	0	
552001	Gas, Oil, & Lubricants	80	432	1,413	100	(1,313)	
552002	Other Operating Expenses	648	3,460	6,640	37,840	31,200	Employee Orientation & Recog., Leadership Summit
552006	Data Processing Software	0	155	0	0	0	
554000	Books, Publ, Subscript & Membership	24	1,146	0	0	0	
554001	Publications/Memberships	15,055	15,262	32,066	74,724	42,658	NEOGov Subscription
555001	Training/Educational Cost	4,714	745	63,893	3,375	(60,518)	
555002	Conference Seminar Registration	1,224	1,400	2,740	6,047	3,307	
	Total Operating Expenditures	102,477	119,779	239,334	217,209	(22,125)	

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Human Resources

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0205	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures (continued)							
564004	GASB87 Capital Outlay - Fleet	32,334	504	0	0	0	
	Total Capital Expenditures	32,334	504	0	0	0	
571003	Lease Principal- GASB87	3,199	6,228	0	0	0	
572006	Lease Interest- GASB87	416	850	0	0	0	
	Total Debt Expenditures	3,615	7,078	0	0	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	704,840	754,360	1,005,612	1,057,659	52,047	5.18%

Description

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

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

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

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

Primary Functions

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

Goals FY 2025-2026

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

Strategic Objectives

- ✓ Assist veterans to file 1500 service-connected disability compensation claims
- ✓ Assist veterans to file 35 Non service-connected pension claims
- ✓ Assist 115 surviving spouses in obtaining VA benefits
- ✓ Assist 25 veterans in implementing their VA education benefits
- ✓ Register 75 veterans for access to the VA healthcare system
- ✓ Assist 50 surviving spouses in obtaining DOD benefits
- ✓ Assist 25 veterans/next of kin in obtaining military records
- ✓ Assist 2000 veterans/surviving spouses with miscellaneous VA request (ie. Change of Address, Change of Direct Deposit, etc.)

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Service-Connected Disability Compensation Claims Assistance	PH1	880	712	725	1,500
2. Non Service-Connected / Misc. Compensation Claims Assistance	PH1	701	600	600	35
3. Surviving Spouses Assisted in Obtaining VA Benefits	PH1	87	56	60	115
4. Veterans Assisted in Obtaining Education Benefits	PH1	12	12	12	12
5. Veterans Registered for Access to VA Healthcare System	PH1	36	50	45	75

Major Initiatives / Highlights

- VSO had over 6000 customers contacts
- VSO is in its 8th year hosting a local radio show called “Veterans on Point”, which delivers information about Veterans Affairs, services we offer, and highlights our county’s veterans and activities of their interest. Feedback has provided ample evidence of increased public awareness of our outreach efforts
- VSO continues to have a much higher the national average in benefit application success rate through counseling and educating veterans and families on developing/providing best evidence and holding the VA accountable for decisions
- Helps claimants procure best evidence by understanding medical conditions, conducting research, writing draft opinions, and working in partnership with providers
- Mentors local Disabled American Veterans service officer volunteers who also help Veterans with benefits; this serves to improve the quality of their submitted claims
- Provides informative articles for publishing in the Palm Coast Observer to inform veterans, their families and the public about veterans’ benefits and more
- Integral members of Flagler Veterans Day parade committee

Human Resources - Veterans Services

General Fund

Fund 1001 Div. 0520	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
553- Veterans Services							
512000	Regular Salaries	124,315	131,914	137,052	139,797	2,745	2.0 FTE with 2% COLA
52XXXX	Employee Benefits	25,051	28,246	60,923	64,863	3,940	
	Total Personnel Expenditures	149,366	160,160	197,975	204,660	6,685	
534006	Other Contracted Services	2	3	4	4	0	
540000	Travel	1,722	1,356	2,000	2,000	0	
542000	Postage Expense	39	36	100	100	0	
546004	Maintenance Agreements	87	0	0	0	0	
546008	IT Maintenance Agreements	0	93	90	190	100	
547000	Printing & Binding	322	236	400	400	0	
549000	Other Current Charges	106	0	250	1,450	1,200	WNZF Radio Show & Podcast
551000	Office Supplies	158	118	150	150	0	
551001	Office Equipment	0	0	300	300	0	
552002	Other Operating Expenses	0	162	5,500	5,500	0	
554001	Publications/Memberships	80	0	240	240	0	
554003	IT Books, Pub, Sub & Membership	0	0	900	900	0	
555002	Conference/Seminar Registration	160	845	500	500	0	
	Total Operating Expenditures	2,676	2,848	10,434	11,734	1,300	
583013	Grants & Aids	0	0	2,000	2,000	0	
	Total Grant & Aid Expenditures	0	0	2,000	2,000	0	
Total Expenditures						7,985	Overall Expenditure Increase/Decrease:
							3.79%

Human Resources - Risk Management

General Fund

Fund 1001 Div. 7000	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	0	0	0	84,802	84,802	1.0 FTE with 2% COLA - Moved from Human Resources
52XXXX	Employee Benefits	0	0	0	35,345	35,345	
	Total Personnel Expenditures	0	0	0	120,147	120,147	
531000	Professional Services	0	0	0	148,500	148,500	Legal Fees
540000	Travel and Per Diem	0	0	0	1,681	1,681	Conference for Risk Manager
541002	Communications Recurring	0	0	0	492	492	Cell Phone
545001	General Liability Insurance	163,542	182,676	205,177	325,150	119,973	
545002	Workers Comp Claims Exp	0	0	35,000	35,000	0	
545003	Vehicle Insurance	0	0	18,579	20,706	2,127	
545004	Property/Casualty Insurance	542,047	586,057	640,431	391,705	(248,726)	Portion of Budget Now in Facilities, GSB, Parks & FCSO
545005	Public Officials Liability Insurance	89,148	96,250	105,875	166,000	60,125	
545006	Other Insurance & Bonds	8,757	14,313	25,000	33,132	8,132	
545007	Public Safety AD&D	13,597	29,151	13,467	18,165	4,698	
545008	Inland Marine Insurance	0	0	10,516	12,649	2,133	
554001	Publications/Memberships	0	0	0	550	550	PRIMA Memberships
599015	Claims- General Insurance	0	0	0	70,000	70,000	Insurance Claims
	Total Operating Expenditures	817,091	908,447	1,054,045	1,223,730	169,685	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	817,091	908,447	1,054,045	1,343,877	289,832	27.50%

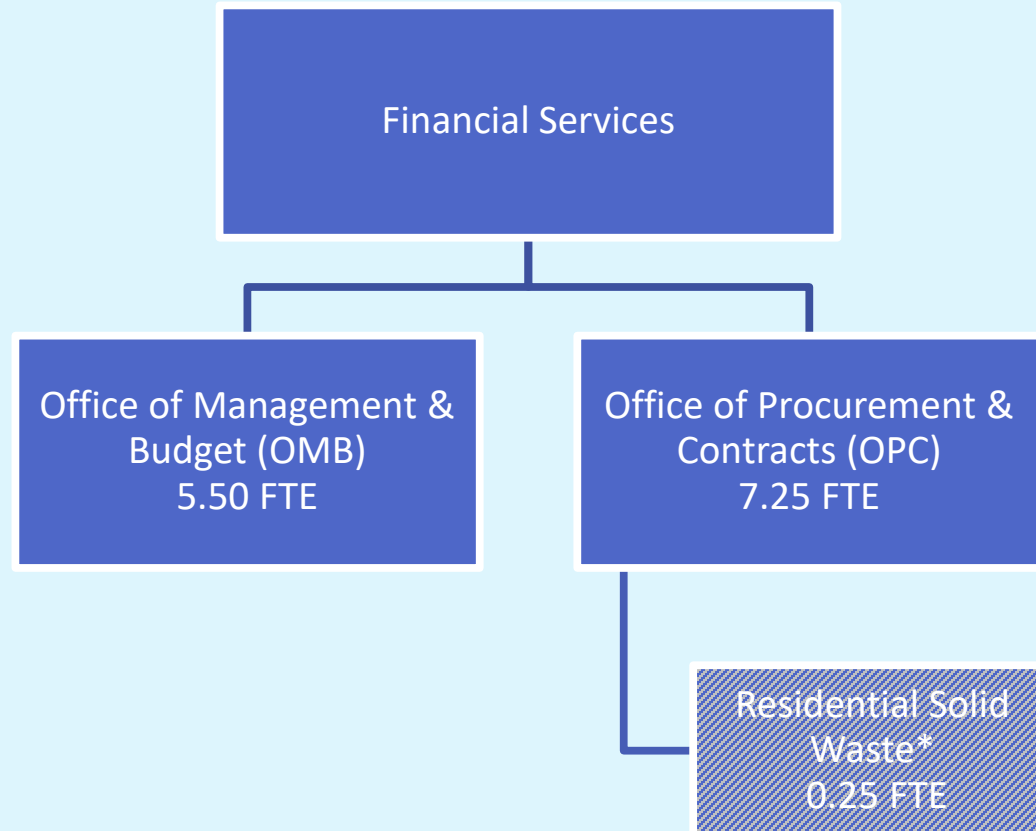
Description:

Beginning in FY26, the Risk Management division (previously "Insurance"), is under Human Resources and includes personnel for Risk Manager as well as operating expenditures related to countywide risk management. Eligible insurance costs are placed in Risk Management, while individual departments budget their corresponding vehicle and property insurances separately.

Financial Services - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures						
OMB - Personnel	631,065	731,399	651,948	674,737	22,789	
OMB - Operating	13,446	24,920	31,470	54,875	23,405	
OPC - Personnel	610,863	608,915	883,413	769,918	(113,495)	
OPC - Operating	39,681	71,765	97,508	82,551	(14,957)	
OPC - Capital Outlay	0	83,541	0	0	0	
OPC - Debt Service	0	3,743	0	0	0	
Total Expenditures	1,295,056	1,524,282	1,664,339	1,582,081	(82,258)	Overall Expenditure Increase/Decrease: -4.94%



Description

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

The Office of Management and Budget also works in coordination with the County's five Constitutional Officers, 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, for providing road maintenance and improvements, mosquito control services, and residential garbage collection services, within 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 operational and financial strategies
- ❖ 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 2025-2026

- To continue a fiscally sound approach to County finances and ensure that expenditures do not exceed the resources available and a balanced budget is maintained
- Conitnual improvement in OMB operatoins to better support our internal and external customers
- Aggresively adjust internal methods to stay ahead of changing conditions as our County migrates from a small to a mid-sized entity

Strategic Plan Focus Area

- ✓ Effective Government
 - Maintain financial stability

Strategic Objectives

- ✓ Develop a General Fund budget that strives to reduce the millage rate without compromising levels of service
- ✓ Publish a budget document that meets Government Finance Officers Association (GFOA) standards as a policy document, financial plan, operations guide, and communications device
- ✓ Facilitate the goal of maintaining reserve funds to 3/12ths of GF Operating Revenues. Being a coastal county/community increasing the reserve fund is imperative to be prepared for emergencies. Another reason a significant fund balance is critical to the operation of the county is to serve as a contingency fund which enables the county to respond to unanticipated events, such as a steep decline in the economy. Having a significant fund balance is an important indicator of a county's fiscal situation

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Budget Transfers Processed	EG 1	176	154	160	140
2. Earned the GFOA Distinguished Budget Award	EG 1	Yes	Yes	Yes	Yes
3. Adjusting Journal Entries Submitted	EG 1	56	80	65	60
4. Unanticipated Revenue Resolutions	EG 1	53	54	45	50
5. Adopted County-Wide Budget	EG 1	\$221,970,665	\$287,038,539	\$307,753,121	\$350,000,000

Major Initiatives / Highlights

- In coordination with the other departments, Fund Balance is expected to be sufficient enough to avoid taking a Tax Anticipation Note (TAN) for the 6th straight year
- Received the Long-Range Operating Financial Plans designation for the FY 2024-25 Adopted Budget Book as part of the GFOA Distinguished Budget Award Program
- Grew Unassigned Fund Balance of the General Fund by 2.67% from FY 2023 to FY 2024

Financial Services - Office of Management and Budget (OMB)

General Fund

Fund 1001 Div. 0210	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
513- Financial and Administrative							
512000	Regular Salaries	446,254	509,238	451,858	463,591	11,733	5.50 FTE with 2% COLA
514000	Overtime	2,762	192	500	500	0	
52XXXX	Employee Benefits	182,049	221,969	199,590	210,646	11,056	
	Total Personnel Expenditures	631,065	731,399	651,948	674,737	22,789	
534006	Other Contracted Services	0	5	0	0	0	
534013	IT Other Contracted Services	0	0	0	25,000	25,000	Budget Book Software
540000	Travel & Per Diem	2,485	7,183	14,656	16,156	1,500	FGFOA Annual Conference & School of Gov't Finance
541002	Communications Recurring	784	485	540	504	(36)	Finance Director Cell Phone
542000	Freight & Postage	3	0	15	0	(15)	
544000	Rentals & Leases	25	23	24	10	(14)	Water Cooler Rental
546004	Maintenance Agreements	930	0	0	0	0	
546008	IT Maintenance Agreements	0	551	1,200	1,000	(200)	Copier Maintenance
547000	Printing & Binding	29	0	50	50	0	Business Cards
549000	Other Current Charges & Obligations	743	6,198	665	665	0	GFOA Distinguished Budget Award Application Fee
549004	Advertising	2,976	1,536	6,000	2,500	(3,500)	Newspaper Advertisements
551000	Office Supplies	474	814	500	650	150	Office Supplies
551001	Office Equipment	1,778	3,973	600	1,000	400	Office Equipment
551004	IT Office Equipment	0	1,062	0	0	0	
552002	Other Operating Expenses	439	350	530	650	120	Batteries for Office Equipment & Water Cooler
554001	Publications & Memberships	600	690	690	690	0	FGFOA Membership & Local Dues for 6 Staff
555001	Training & Educational Costs	355	75	1,900	1,900	0	Misc. Training Opportunities & Webinars
555002	Conference & Seminar Registration	1,825	1,975	4,100	4,100	0	FGFOA Annual Conference & School of Gov't Finance
	Total Operating Expenditures	13,446	24,920	31,470	54,875	23,405	
Total Expenditures						46,194	Overall Expenditure Increase/Decrease: 6.76%

Description

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

Primary Functions

- ❖ Successfully manage all public procurement activities within Flagler County including, but not limited to strategic sourcing, contractual services, capital acquisition and technical purchasing requirements in accordance with applicable Federal, State, and local laws, ordinances, rules and regulations
- ❖ Formulate both short and long-term strategic procurement initiatives 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 tangible property and equipment consistent with all applicable laws, policies, and rules
- ❖ Exercise general supervision and control over inventory supply, the Central Stores Warehouse, and County Fuel Farm

Goals FY 2025-2026

- Ensure all purchasing practices are consistent, transparent, and designed to encourage maximum competition and best value
- Complete transition to a fully electronic procurement and contract process to promote green initiatives and innovative advancement within the department
- Utilize cooperative procurement opportunities to promote best value contracting and efficient resource use
- Standardize internal processes to improve overall efficiency and promote cost reduction within Central Stores Warehouse
- Continue to train depts on updated procurement laws, policies, and procedures to align with requirements and expectations as the County continues to grow and its operations continue to increase in complexity

(continued on next page)

Strategic Plan Focus Area

- ✓ Effective Government
 - Maintain financial stability

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	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Number of formal solicitations – ITB and RFP	EG 1	32	60	65	70
2. Number of purchase orders processed by department	EG 1	762	768	800	825
3. Number of P-Card transitions overseen as administrators	EG 1	6,942	7,952	7,000	6,500
4. Average turnaround time from requisition entry to purchase order execution (days)	EG 1	10	10	10	10
5. Average turnaround time from P-Card purchase to end user sign off (days)	EG 1	30	30	30	30

Major Initiatives / Highlights

- Facilitating all procurement & contracting requirements related to the construction of multiple new buildings in Flagler County including:
 - Nexus Center
 - SMA Mental Health Facility
 - Tourism Eco-Discovery Center
 - Emergency Preparedness Shelter
 - Two New Fire Stations
- Contracted with multiple vendors under 2 CFR Compliance for use during emergency declaration
- Surplus sales approximately \$65,000
- Complete full integration of the new procurement & contracts software including all contractual language (terms and conditions, etc.) to eliminate manual creation.

Financial Services - Office of Procurement and Contracts (OPC)

General Fund

Fund 1001 Div. 0215	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
512000	Regular Salaries	436,774	432,123	596,029	516,085	(79,944)	7.25 FTE with 2% COLA
514000	Overtime	1,644	1,143	1,500	1,500	0	
52XXXX	Employee Benefits	172,445	175,648	285,884	252,333	(33,551)	
Total Personnel Expenditures		610,863	608,915	883,413	769,918	(113,495)	
531000	Professional Services	7,738	0	0	0	0	
534006	Other Contracted Services	0	0	25	25	0	Shredding Services
534013	IT Other Contracted Services	0	25,995	0	52,273	52,273	Software Moved from IT Maintenance Agrmts
540000	Travel & Per Diem	4,893	2,883	2,689	2,848	159	FL Assoc of Public Procurement Officials Conf for 3 Staff
541001	Devices and Accessories	30	0	0	0	0	
541002	Communications Recurring	1,974	2,179	2,520	1,200	(1,320)	Recurring Monthly Charges for 2 Devices
542000	Freight & Postage	1	1	50	50	0	
544000	Rentals & Leases	3,166	902	21,552	1,356	(20,196)	Uniform Rental for 2 Staff & Water Cooler Rental
544002	Long Term Lease	0	0	0	9,300	9,300	Lease Truck
545003	Vehicle Insurance	282	1,007	1,110	750	(360)	
546001	Building/Equipment Repairs	498	1,089	0	0	0	
546003	Vehicle Repair	679	495	2,750	1,800	(950)	Items for Surplus Sales and Repair
546004	Maintenance Agreements	300	0	0	0	0	
546006	Small Tools & Equipment	207	40	0	50	50	
546008	IT Maintenance Agreements	0	135	50,334	550	(49,784)	Copier Maint. Software Moved to IT Other Contr. Service
547000	Printing & Binding	85	20	50	75	25	Business Cards & Brochures
549000	Other Current Charges & Obligations	10	3,035	0	0	0	
549004	Advertising	570	757	750	750	0	Advertising for Procurement
551000	Office Supplies	511	1,164	750	750	0	Office Supplies
551001	Office Equipment	276	1,395	500	500	0	Office Equipment
552001	Gas, Oil & Lubricants	1,754	1,292	2,574	780	(1,794)	Fuel for 1 Vehicle Based on \$2.50 Per Gallon
552002	Other Operating Expenses	1,501	20,276	600	360	(240)	Water Refills for Cooler
552006	Data Processing Software	3,000	3,000	3,000	0	(3,000)	Fuel Software Moved to Fleet
554001	Publications & Memberships	8,702	2,137	1,814	1,604	(210)	OPIS Report; FAPPO, CFPA & NIGPM Memberships
555001	Training & Educational Costs	2,456	2,915	5,090	6,030	940	NIGPM Classes & CPPB Testing
555002	Conference & Seminar Registration	1,050	1,050	1,350	1,500	150	FAPPO Registration for 3 Staff
Total Operating Expenditures		39,681	71,765	97,508	82,551	(14,957)	
564004	GASB 87 Capital Outlay - Fleet	0	83,541	0	0	0	
Capital Outlay Expenditures		0	83,541	0	0	0	
571003	Lease Principal - GASB 87	0	3,426	0	0	0	
572006	Lease Interest - GASB 87	0	318	0	0	0	
Debt Expenditures		0	3,743	0	0	0	
							Overall Expenditure Increase/Decrease:
Total Expenditures		650,545	767,963	980,921	852,469	(128,452)	-13.10%

Economic Development - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures						
Economic Development - Personnel	125,157	132,903	139,791	178,420	38,629	
Economic Development - Operating	33,145	51,370	56,571	50,246	(6,325)	Overall Expenditure Increase/Decrease:
Total Expenditures	158,302	184,273	196,362	228,666	32,304	16.45%



Primary Functions

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

Goals FY 2025-2026

- Work with newly formed Industrial Development Authority to develop items as required by Florida Statutes: register authority & members with State; hold meetings; prepare meeting minutes; develop/adopt by-laws; develop website; develop collateral materials; develop other materials as needed for implementation of IDA & issuance of Industrial Development Revenue Bonds
- Continue to form working relationships with external strategic partners including, but not limited to, International Economic Development Council, Florida Department of Commerce, Florida Economic Development Council, JaxUSA, Florida Power & Light (FPL), Foreign Trade Zone #64, Palm Coast Flagler Regional Chamber, and municipalities
- Enhance working relationships with internal strategic partners including, but not limited to, Growth Management, Executive Airport, GIS Mapping, etc.
- Connect prospects with appropriate agencies, both internal and external, in order to provide superior customer service
- Maintain all economic development web-pages providing data necessary for companies to further explore relocation/expansion in Flagler County
- Develop working relationship with newly formed CareerSource Brevard Flagler Volusia

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Evaluation of Incentive Programs / Adoption of Incentive Programs	EV 1	N/A	3	1	1
2. Prospect Requests for Information	EV 1	61	44	40	40
3. Internal/Interagency Requests for Information / Media Requests	EV 3	42	27	20	20
4. Other Requests for Information – Small Business Requests for Assistance	EV 2	15	12	10	10
5. Marketing Analysis & Site Selectors Information Requests	EV 1	8	11	10	10
6. Micro Economic Development Web Site Updates	EV 3	1	12	12	15
7. Collateral Development	EV 1	0	2	2	1
8. Author Economic Development Element / Data & Analysis	EV 1	N/A	N/A	N/A	N/A
9. Identify Possible Site Location(s) for Light Industrial Park	EV 2	1	1	0	0
10. Workshops / Outreach	EV 3	14	8	30	25

Major Initiatives / Highlights

A basic principle: In order to create jobs, it is government's responsibility to provide the proper conditions and policies for job creation

- Economic Incentive Programs adopted by County Commission on June 17, 2024: Recaptured Enhanced Value (REV) Grant Program & Impact Fee Grant Program.
 - Industrial Revenue Authority (IDA) concept presented to County Commission November 4, 2024 & May 19, 2025 to enable the issuing Industrial Development Revenue Bonds (IDRBs) as an added incentive program in the economic development tool box
- Author and production of monthly economic newsletter summary in collaboration with Palm Coast-Flagler Regional Chamber, Bunnell, Flagler Beach, Palm Coast, Flagler County Association of Realtors, Florida Department of Commerce & JaxUSA. Summary includes statistics on employment numbers, unemployment rates, residential sale numbers, building permits issued, and other pertinent/timely economic data. Newsletter summary is distributed via email campaign to 400+ business contacts, through partner contacts, and on website
- Close-out Project Lautrec with after-action report on October 8, 2024 which included project timeline and lessons learned. Assessment included Flagler County strengths, weaknesses (areas for improvement), and action items for moving forward. Items considered included:
 - Develop marketing materials based upon lessons learned from Project Lautrec
 - Establish regional partnership with Embry Riddle Aeronautical University to promote Flagler Executive Airport
 - Work to establish facilities at the airport that are conducive to start-up businesses
 - Work toward forming a group comprised of high-worth individuals/businesses that are interested in promoting investment in the County
- Work with staff to provide data to qualify Flagler Executive Airport for FPL's Florida First Sites Program. Program independently verifies that a site is "ready to go" thereby reducing a relocating company's site selection risk. Once complete, FPL provides marketing materials to County plus helps "sell" site through FPL channels

Economic Development

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0220	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Expenditures							
559- Other Economic Environment							
512000	Salaries	94,293	98,301	102,128	126,689	24,561	1.15 FTE with 2% COLA
52XXXX	Employee Benefits	30,864	34,602	37,663	51,731	14,068	
	Total Personnel Expenditures	125,157	132,903	139,791	178,420	38,629	
534006	Other Contracted Services	250	13,450	10,000	2,500	(7,500)	Graphic Design
540000	Travel and Per Diem	41	0	1,000	1,000	0	
541002	Communications Recurring	498	1,215	644	1,939	1,295	
542000	Postage	0	0	100	100	0	
547000	Printing & Binding	0	0	2,000	1,500	(500)	
548001	Promotional Activities	1,274	1,040	1,000	500	(500)	
549000	Other Current Charges and Obligations	0	946	0	0	0	
549004	Advertising	1,185	0	2,000	1,500	(500)	
551000	Office Supplies	67	34	500	200	(300)	
551001	Office Equipment	23	1,573	0	0	0	
552002	Other Operating Expenses	494	814	2,000	3,000	1,000	Site Visits & Partner Meetings
554000	Books, Publ, Subscrpt & Mmbshp	5,000	5,000	10,000	10,147	147	
554001	Publications/Memberships	23,910	27,267	25,577	26,610	1,033	
555002	Conference/ Seminar Regist	403	32	1,750	1,250	(500)	
	Total Operating Expenditures	33,145	51,370	56,571	50,246	(6,325)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		158,302	184,273	196,362	228,666	32,304	16.45%

Land Management - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures						
Land Management - Personnel	291,005	264,579	363,946	394,821	30,875	
Land Management - Operating	69,560	116,522	143,775	226,733	82,958	
Land Management - Grants & Aids	17,964	17,964	17,964	17,964	0	
Land Management - Capital	100,028	852	0	0	0	
Land Management - Debt	11,183	11,955	0	0	0	
Natural Resource Land - Operating	44,326	126,584	641,947	132,964	(508,983)	
Natural Resource Land - Capital	0	0	229,065	230,228	1,163	
Natural Resource Land - Capital Outlay	0	97,687	0	0	0	
Total Expenditures	534,067	636,142	1,396,697	1,002,710	(393,987)	Overall Expenditure Increase/Decrease: -28.21%

Land Management
4.0 FTE

Description

The Land Management Department is responsible for a wide range of activities associated with the management and stewardship of natural resources in county-owned preserves and natural areas.

Land Management coordinates with local, state, and federal agencies regarding county environmental issues, long range park-related natural resource planning, and natural resource maintenance, restoration, or enhancement projects.

Land management is responsible for planning and implementing land management plans for preserves and natural areas. Staff is responsible for conducting prescribed fires, invasive plant and animal species eradication, reforestation and other ecosystem restoration and enhancement projects.

Land Management provides technical support for natural resource issues, supports projects managed by other departments, and identifies projects that may create new revenue sources or lower environmental mitigation costs for County projects.

Land Management serves as a liaison between the County and the Land Acquisition Committee and administers the County's Environmentally Sensitive Lands Program.



Primary Functions

- ❖ Administers the Environmentally Sensitive Land (ESL) Program
- ❖ Serves as a liaison between the County and the Land Acquisition Committee
- ❖ Prepare and submit to the LAC Committee staff reports and evaluations for ESL applications
- ❖ Coordinate all Commission-approved ESL purchases and all aspects of property appraisals, closings, etc
- ❖ Prepare, maintain, update, and implement the land management plans for county preserves and natural areas
- ❖ Conduct natural resource monitoring, invasive plant and animal management
- ❖ Implement the prescribed fire management plan for county-owned preserves and natural areas
- ❖ Assist other departments in the provision of wetland mitigation necessary to complete projects
- ❖ Monitor and maintain compliance with conservation and preservation related easements, deed restrictions, and permits
- ❖ Provide general environmental support to other County departments
- ❖ Serve as the County's liaison with environmental organizations and regulatory agencies
- ❖ Administers the Flagler County Manatee Protection Plan
- ❖ Respond to major events as a part of the Operations/Planning Section Unit of the Emergency Operations Center

Goals FY 2025-2026

- Implement the hazardous tree removal program to minimize risks posed by trees growing in county-owned lands that abut residents of Flagler County
- Oversee the acquisition of Environmentally Sensitive Lands throughout the county
- Develop and implement prescribed fire management program for county lands to enhance and or restore natural ecosystem functions
- Implement the land management plan for county-owned preserves
- Provide stewardship of public lands to include timber assessments for future harvest planning, invasive plant and animal management, natural community maintenance and restoration, and monitoring with law enforcement for poachers, trespassing and vandalism
- Increase coordination and communication with various government agencies (FDEP, FWC, SJRWMD, FDEP, USFWS) for natural resource protection and management
- Coordinate with the law enforcement task force (FWC and Sheriff's Office) for manatee speed zone enforcement, trespass, poaching, etc.
- Continue vegetation management using chemical and mechanical means where necessary to reduce invasive plant coverage and safely reintroduce fire as an ecosystem management tool

Strategic Plan Focus Area

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

Strategic Objectives

- ✓ Update the natural resource management plans for county-owned preserves and natural areas
- ✓ Treat 200 acres of invasive plants on Flagler County natural areas
- ✓ Increase the number of acres burned to 175 acres/year
- ✓ Update the management plans for county-owned preserves and natural areas
- ✓ Continue to work with local groups of volunteers and organizations to promote environmental education

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Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Invasive Plant Treatment (in acres)	GI 2	3.287	30	180	200
2. Citizen Workdays	GI 3	8	8	6	6
3. Outreach and Education (events)	GI 3	8	8	10	10
4. Invasive Animal Removal (captures)	GI 2	138	449	538	550
3. Prescribed Fire Treatment (acres)	GI 2	76	51	150	175

Major Initiatives / Highlights

- Evaluate and streamline the ESL acquisition process and update the ESL manual
- Develop and update the natural resources management plans for county-owned preserves and natural areas
- Continue to train and develop staff to increase the number of certified burn managers within the program
- Continue stewardship of public lands to include all facets of natural community management
- Create and implement a formal feral hog program to reduce the growing number of complaints of feral hog encounters and damage

Land Management

General Fund

Fund 1001 Div. 0225	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
515- Comprehensive Planning							
512000	Regular Salaries	205,197	177,587	243,839	263,203	19,364	4.0 FTE with 2% COLA
514000	Overtime	72	902	2,000	2,000	0	
52XXXX	Employee Benefits	85,737	86,091	118,107	129,618	11,511	
Total Personnel Expenditures		291,005	264,579	363,946	394,821	30,875	
531000	Professional Services	13,059	26,360	30,000	30,000	0	Services to Include Appraisals
534006	Other Contracted Services	21,851	21,920	30,000	100,000	70,000	Prescribed Burns, Tree & Derelict Vessel Removal
534010	Governmental Services	5	1,656	0	0	0	
540000	Travel & Per Diem	0	535	800	750	(50)	Herbicide License & Misc Certifications
541001	Devices & Accessories	144	0	0	0	0	
541002	Communications Recurring	4,890	7,407	10,968	8,428	(2,540)	Radio User Fees, Hot Spots
541003	Communications Install/Repair	0	0	100	100	0	
542000	Freight & Postage	80	14	100	100	0	
544000	Rentals & Leases	2,402	0	21,419	0	(21,419)	Vehicle Leases Moved to Long Term Lease
544001	IT Rentals & Leases	0	2,402	2,403	2,403	0	Radio Lease
544002	Long Term Lease	0	0	0	41,640	41,640	Payments for 4 Lease Vehicles
545003	Vehicle Insurance	1,466	2,458	2,710	2,757	47	
546001	Building/Equipment Repairs	1,949	743	2,500	3,500	1,000	Building Repairs
546003	Vehicle Repair	3,573	8,622	12,000	3,000	(9,000)	Repair for County Owned F550
546004	Maintenance Agreements	0	157	0	0	0	
546006	Small Tools & Equipment	7,629	25,115	8,000	9,500	1,500	Includes Chainsaws, Water Pumps & Radio Equipment
547000	Printing & Binding	81	120	100	200	100	
548001	Promotional Activities	125	0	400	400	0	
549000	Other Current Charges & Obligations	208	1	300	300	0	Fees for Herbicide & Other Licenses
549004	Advertising	263	0	250	250	0	
551000	Office Supplies	1,077	266	1,000	1,200	200	
551001	Office Equipment	458	13	0	0	0	
552001	Gas, Oil & Lubricants	5,649	9,644	5,000	6,000	1,000	
552002	Other Operating Expenses	1,546	2,538	4,000	5,500	1,500	Includes Batteries & Herbicide
552005	Clothing & Wearing Apparel	459	0	1,500	2,000	500	Includes PPE for Fire & Herbicide Applications
554001	Publications & Memberships	240	241	0	250	250	SWS & FISC Membership
555001	Training & Educational Costs	310	5,325	6,300	6,500	200	Rx Fire Cert, CEU for Herbicide, CDL Training
555002	Conference & Seminar Registration	0	0	325	750	425	Includes Herbicide Workshop

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Land Management

General Fund

Fund 1001 Div. 0225	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures (continued)							
519- Other General Governmental Services							
534012	Taxes & Assessments	1,321	0	3,600	1,205	(2,395)	Tax Collector & Stormwater Fees
543000	Utility Services	775	986	0	0	0	
	Total Operating Expenditures	69,560	116,522	143,775	226,733	82,958	
515- Comprehensive Planning							
564004	GASB 87 Capital Outlay - Fleet	100,028	852	0	0	0	
	Total Capital Expenditures	100,028	852	0	0	0	
571003	Lease Principal - GASB 87	9,896	10,519	0	0	0	
572006	Lease Interest - GASB 87	1,287	1,435	0	0	0	
	Total Debt Expenditures	11,183	11,955	0	0	0	
522- Fire Control							
581008	Aid to Other Govt - DOF	17,964	17,964	17,964	17,964	0	Aid to Department of Forestry
	Total Grant & Aid Expenditures	17,964	17,964	17,964	17,964	0	
Total Expenditures						113,833	Overall Expenditure Increase/Decrease:
							21.65%

Natural Resource Land

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0325	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Expenditures							
515- Comprehensive Planning							
531000	Professional Services						
	Bulow Mitigation (Project LM00005)	0	0	42,123	0	(42,123)	
	Graham Swamp (Project LM00008)	32,526	8,309	122,681	0	(122,681)	
	Haw Creek (Project LM00009)	0	0	49,292	0	(49,292)	
	Hunters Ridge (Project LM00021)	0	0	256,557	0	(256,557)	
	Malacompra Mgmt Area (Project LM00010)	0	0	43,386	0	(43,386)	
	Princess Place (Project LM00012)	0	0	19,904	0	(19,904)	
534006	Other Contracted Services						
	Bulow Mitigation (Project LM00005)	0	0	0	10,000	10,000	Initial Invasives Species Treatment
	Graham Swamp (Project LM00008)	0	0	0	15,000	15,000	Invasives Species Treatment
	Haw Creek (Project LM00009)	0	0	0	5,000	5,000	Initial Invasives Species Treatment
	Hunters Ridge (Project LM00021)	0	23,875	60,000	60,000	0	Prescribed Fire & Fire Related Activities
534010	Governmental Service						
	Bulow Mitigation (Project LM00005)	0	0	1,760	0	(1,760)	
	Haw Creek (Project LM00009)	0	0	1,760	0	(1,760)	
	Malacompra Mgmt Area (Project LM00010)	0	0	1,760	0	(1,760)	
	Princess Place (Project LM00012)	0	0	1,760	0	(1,760)	
546006	Small Tools & Equipment						
	Bulow Tort Habitat (Project LM00023)	570	415	0	0	0	
552002	Other Operating Expenses						
	Graham Swamp (Project LM00008)	970	576	0	0	0	
537- Conservation and Resource Management							
534000	Other Services						
	Bulow Tort Relocation (Project LM00001)	0	0	30,964	0	(30,964)	
	Bulow Tort Habitat (Project LM00023)	0	7,500	0	22,964	22,964	Gopher Tortoise Habitat
	Princess Place Tort Reloc (Project LM22001)	0	75,800	0	0	0	Gopher Tortoise Relocation

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Natural Resource Land

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0325	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures (continued)							
544000	Rentals and Leases						
	Bulow (Project LM000022)	0	10,110	10,000	0	(10,000)	
	Bulow Tort Habitat (Project LM00023)	10,260	0	0	0	0	
	Graham Swamp (Project LM00008)	0	0	0	20,000	20,000	Mulcher Rental for Treatment of Scrub Habitat
	Total Operating Expenditures	44,326	126,584	641,947	132,964	(508,983)	
515- Comprehensive Planning							
563000	Improvements Other Than Bldg						
	Bulow Tort Relocation (Project LM00001)	0	0	0	1,163	1,163	Financial Assurance
	Hunters Ridge (Project LM00021)	0	0	218,820	218,820	0	Financial Assurance
	Princess Place (Project LM00012)	0	0	10,245	10,245	0	Financial Assurance
	Total Capital Expenditures	0	0	229,065	230,228	1,163	
564000	Machinery & Equipment	0	97,687	0	0	0	
	Total Capital Outlay Expenditures	0	97,687	0	0	0	
Total Expenditures						44,326	224,271
						871,012	363,192
						(507,820)	-58.30%

Overall Expenditure Increase/Decrease:

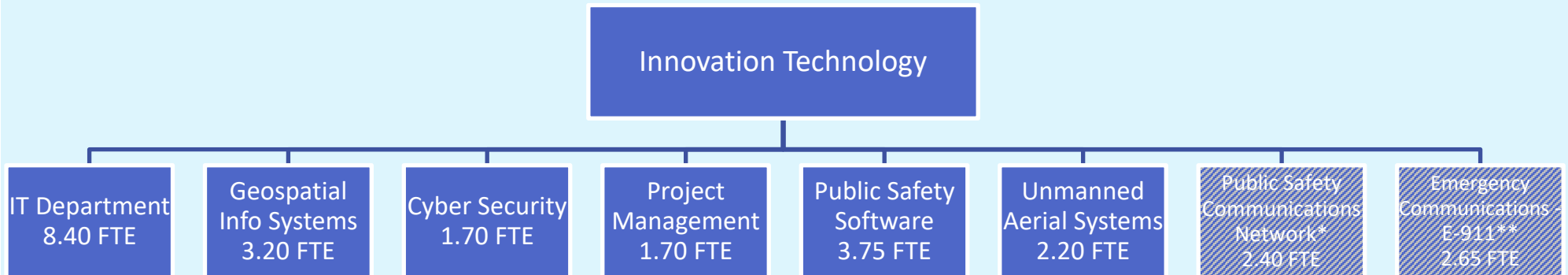
Project Totals Summary

Bulow (LM00005)	10,000
Bulow Tort Relocation (LM00001)	1,163
Bulow Gopher Tort Habitat (LM00023)	22,964
Graham Swamp (LM00008)	35,000
Haw Creek (LM00009)	5,000
Hunters Ridge (LM00021)	278,820
Princess Place (LM00012)	10,245
Total	363,192

Innovation Technology - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures						
IT Department - Personnel	989,217	1,258,386	898,169	923,722	25,553	
IT Department - Operating	1,331,505	980,166	796,337	867,362	71,025	
IT Department - Capital	102,724	157,797	0	0	0	
IT Department- Debt	35,873	55,789	0	0	0	
Geospatial Info Systems - Personnel	0	4,578	343,548	368,191	24,643	
Geospatial Info Systems - Operating	0	0	86,378	96,306	9,928	
Cyber Security - Personnel	0	171,639	212,122	218,563	6,441	
Cyber Security - Operating	0	111,471	162,855	284,880	122,025	
Project Management - Personnel	0	7,701	182,608	193,039	10,431	
Project Management - Operating	0	0	45,004	96,454	51,450	
Public Safety Software - Personnel	368,273	367,225	369,100	416,280	47,180	
Public Safety Software - Operating	121,206	278,365	296,544	151,502	(145,042)	
Unmanned Aerial Systems - Personnel	0	2,514	127,537	213,648	86,111	
Unmanned Aerial Systems - Operating	0	0	41,137	33,648	(7,489)	
Unmanned Aerial Systems - Capital	0	0	25,800	0	(25,800)	
Total Expenditures	2,948,799	3,395,630	3,587,139	3,863,595	276,456	Overall Expenditure Increase/Decrease: 7.71%



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

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

Description

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

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

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



Primary Functions

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

Goals FY 2025-2026

- Provide timely systems management while strategically focusing efforts to upgrade existing software and hardware
- Complete implementation of projects including Generative AI integration, Network Upgrades, Access Control Upgrades, and Cyber Security Upgrades
- Establish formal AI policy/program
- Complete full audit of Public Safety Radio program to search for efficiencies and cost savings

Strategic Plan Focus Area

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

Strategic Objectives

- ✓ Provide exceptional customer support, while keeping server and network downtime below 5%
- ✓ Balance and align department growth and resources with support expectations and work order requests
- ✓ Monitor end-users help desk request trends to optimize efficiencies within the supported entities
- ✓ Ensure County infrastructure and assets are secure through the implementation of a robust cyber security program

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Help Desk Requests	EG 3	11,830	11436	12,300	12,000
2. Work Orders Complete in 1 Hour or Less	EG 3	83%	90%	89.1%	90%
3. Average Completed Work Orders Monthly	EG 3	985.83	947.92	925	950
4. Average Work Orders Opened per Week	EG 3	223.20	218.14	250	230
5. Enterprise Network Downtime	GI 1	<5%	<10%	<4%	<5%
6. Enterprise Server Downtime	GI 1	<5%	<10%	<4%	<5%

Major Initiatives / Highlights

- Smart Card deployment and system integration
- Public Safety Radio system full audit
- Create or update IT and Cyber Security policies and procedures
- Desk phone infrastructure reconceptualization

Innovation Technology - IT Department

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0403	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	723,970	893,504	621,813	631,370	9,557	8.40 FTE with 2% COLA
514000	Overtime	2,205	5,556	5,000	5,000	0	
52XXXX	Employee Benefits	263,042	359,326	271,356	287,352	15,996	
	Total Personnel Expenditures	989,217	1,258,386	898,169	923,722	25,553	
531000	Professional Services	7,308	4,859	0	0	0	
534006	Other Contracted Services	568,251	251,002	0	0	0	
534013	IT Other Contracted Services	0	29,119	16,599	2,205	(14,394)	
540000	Travel/Training	1,733	3,371	500	500	0	
541001	Devices & Accessories	10,409	6,104	14,010	18,050	4,040	
541002	Communications Recurring	9,202	10,205	6,624	9,036	2,412	
541003	Communications Install/Repair	1,280	36	500	500	0	
542000	Postage Expense	488	486	300	300	0	
544000	Rentals & Leases	649	40	96	53	(43)	
544002	Long Term Lease	0	0	0	4,956	4,956	Vehicle Lease Moved from Long Term IT Leases
544003	Long Term IT Leases	0	0	39,451	22,714	(16,737)	
545001	General Liability Ins	2,812	1,816	0	0	0	
545003	Vehicle Insurance	2,819	3,397	3,738	3,424	(314)	1 Vehicle Moved to Fleet
546001	Building & Equipment Repairs	22,714	24,279	0	0	0	
546003	Vehicle Repair	2,503	3,107	3,150	2,250	(900)	1 Vehicle Moved to Fleet
546004	Maintenance Agreements	229,303	3,475	0	0	0	
546006	Small Tools & Equipment	412	2,245	800	800	0	
546008	IT Maintenance Agreements	17,526	319,610	305,892	224,345	(81,547)	
546009	IT Bldg/Equip Repairs	59,516	99,245	5,000	5,000	0	
546010	IT Sm Tools & Equipment	0	334	0	0	0	
547000	Printing & Binding	136	0	150	150	0	
548001	Promotional Activities	0	144	0	0	0	
549000	Othr Curr Chgs & Obligations	0	278	0	1,500	1,500	
549020	IT Othr Curr Chgs & Obligations	331	10	0	0	0	
551000	Office Supplies	2,500	1,110	200	220	20	
551001	Office Equipment	170,189	30,997	11,600	600	(11,000)	
551004	IT Office Equipment	0	13,048	0	12,760	12,760	
552001	Gas, Oil & Lubricants	4,222	5,705	4,485	3,010	(1,475)	1 Vehicle Moved to Fleet
552002	Other Operating Expenses	24,349	4,706	13,393	6,440	(6,953)	
552005	Clothing & Wearing Apparel	0	2,459	2,300	2,600	300	
552006	Data Processing Software	48,517	64,788	66,910	0	(66,910)	

(continued on next page)

Innovation Technology - IT Department

General Fund

Fund 1001 Div. 0403	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures (continued)							
554000	Books, Publ, Subscript & Mmbshp	7,718	1,283	325	0	(325)	
554001	Publications/Membership	132,248	4,118	0	350	350	
554003	IT Books, Pub, Sub & Mbrshp	2,308	77,675	126,284	519,012	392,728	
554004	GASB 96 Subscriptions	0	0	170,830	23,337	(147,493)	
555001	Training/Educational Cost	886	10,867	2,500	2,500	0	
555002	Conference/Seminar Regist	1,175	250	700	750	50	
	Total Operating Expenditures	1,331,505	980,166	796,337	867,362	71,025	
564000	Equipment	29,847	0	0	0	0	
564002	IT Equipment & Machinery	0	7,969	0	0	0	
564003	GASB87 Capital Outlay	0	95,902	0	0	0	
564004	GASB87 Capital Outlay - Fleet	30,725	53,926	0	0	0	
564005	GASB96 Subscription Cap Outlay	42,152	0	0	0	0	
	Total Capital Expenditures	102,724	157,797	0	0	0	
571003	Lease Principal - GASB87	19,710	28,477	0	0	0	
571004	Principal Expense- GASB96	14,843	23,358	0	0	0	
572006	Lease Interest- GASB87	1,315	1,865	0	0	0	
572007	Lease Interest- GASB96	5	2,089	0	0	0	
	Total Debt Expenditures	35,873	55,789	0	0	0	
							Overall Expenditure Increase/Decrease:
Total Expenditures		2,459,319	2,452,137	1,694,506	1,791,084	96,578	5.70%

Innovation Technology - Geospatial Info Systems (GIS)

General Fund

Fund 1001 Div. 0404	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	0	3,687	238,772	254,713	15,941	3.20 FTE with 2% COLA
52XXXX	Employee Benefits	0	891	104,776	113,478	8,702	
Total Personnel Expenditures		0	4,578	343,548	368,191	24,643	
534013	IT Other Contracted Services	0	0	9,800	0	(9,800)	
540000	Travel & Per Diem	0	0	4,000	0	(4,000)	
541002	Communications Recurring	0	0	1,656	1,656	0	
542000	Freight & Postage	0	0	200	200	0	
547000	Printing and Binding	0	0	175	175	0	
551000	Office Supplies	0	0	700	750	50	
551004	IT Office Equipment	0	0	4,000	0	(4,000)	
552002	Other Operating Expenses	0	0	448	500	52	
554003	IT Books, Pub, Sub & Mbrshp	0	0	1,049	1,115	66	
554004	GASB 96 Subscriptions	0	0	57,750	84,210	26,460	ESRI Increase Due to Population Growth - Split with E911
555001	Training and Educational Costs	0	0	6,000	7,040	1,040	
555002	Conference/Seminar Reg.	0	0	600	660	60	
Total Operating Expenditures		0	0	86,378	96,306	9,928	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		0	4,578	429,926	464,497	34,571	8.04%

Innovation Technology - Cyber Security

General Fund

Fund 1001 Div. 0405	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	0	126,300	150,029	153,038	3,009	1.70 FTE with 2% COLA
52XXXX	Employee Benefits	0	45,339	62,093	65,525	3,432	
Total Personnel Expenditures		0	171,639	212,122	218,563	6,441	
534013	IT Other Contracted Services	0	40,061	5,625	22,500	16,875	Software Deployment
540000	Travel & Per Diem	0	1,276	3,000	3,000	0	
541001	Communications Devices & Access	0	112	0	0	0	
541002	Communications Recurring	0	1,157	1,104	1,104	0	
545006	Other Insurance & Bonds	0	0	7,865	0	(7,865)	Moved to Risk Mgmt. Division 7000
545004	Maintenance Agreements	0	10,391	0	0	0	
546006	Small Tools & Equipment	0	0	200	200	0	
546008	IT Maintenance Agreements	0	5,371	5,685	19,785	14,100	
551000	Office Supplies	0	0	100	250	150	
551001	Office Equipment	0	2,054	2,000	2,000	0	
551004	IT Office Equipment	0	2,123	0	0	0	
554001	Publications/Memberships	0	2,133	0	0	0	
554003	IT Books, Publ, Subscrpt & Membshp	0	44,715	131,576	101,368	(30,208)	
554004	GASB 96 Subscriptions	0	0	0	128,973	128,973	Moved from 554003 - Cyber Grant Ending FY26
555001	Training and Educational Costs	0	2,079	5,000	5,000	0	
555002	Conference/Seminar Reg	0	0	700	700	0	
Total Operating Expenditures		0	111,471	162,855	284,880	122,025	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		0	283,110	374,977	503,443	128,466	34.26%

Innovation Technology - IT Project Management

General Fund

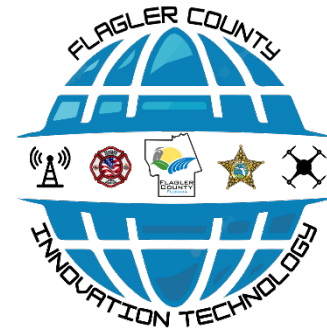
Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0406	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	0	6,188	125,724	132,087	6,363	1.70 FTE with 2% COLA
52XXXX	Employee Benefits	0	1,514	56,884	60,952	4,068	
	Total Personnel Expenditures	0	7,701	182,608	193,039	10,431	
541002	Communications Recurring	0	0	1,104	1,104	0	
541003	Communcations Install/Repair	0	0	0	40,000	40,000	BDA Install & Maintenance - Moved from Radio Fund
546006	Small Tools & Equipment	0	0	1,000	1,000	0	
546009	IT Bldg/Equip Repairs	0	0	40,000	47,500	7,500	
551000	Office Supplies	0	0	100	600	500	
552002	Other Operating Expenses	0	0	0	3,200	3,200	
552009	IT Other Operating Expenses	0	0	300	300	0	
555001	Training and Educational Costs	0	0	2,500	2,750	250	
	Total Operating Expenditures	0	0	45,004	96,454	51,450	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		0	7,701	227,612	289,493	61,881	27.19%

Description

The Public Safety Software is a 24-hour continuous operation of Flagler County's Computer Aided Dispatch (CAD), used by all public safety entities (Fire, EMS, and Law Enforcement) in the County. This includes the Cities of Bunnell, Flagler Beach, and Palm Coast, as well as 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 end users 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 which provide services at multiple levels in a dispatch center and in the field of public safety. These services include call input, call dispatching, call status maintenance, event notes, field unit status and tracking, and call resolution and disposition. This includes law enforcement functions (e-ticketing, dispatch, GPS location, etc.), fire (dispatch and GPS location), jail operations (jail records management, inmate management, booking information and other interfaces), and law enforcement records management.



Primary Functions

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

Innovation Technology - Public Safety Software

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0407	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Expenditures							
525- Emergency & Disaster							
512000	Regular Salaries	266,055	260,561	256,653	285,221	28,568	3.75 FTE with 2% COLA
514000	Overtime	706	1,881	1,250	1,250	0	
52XXXX	Employee Benefits	101,512	104,783	111,197	129,809	18,612	
	Total Personnel Expenditures	368,273	367,225	369,100	416,280	47,180	
534006	Other Contracted Services	17,400	0	0	0	0	
540000	Travel & Per Diem	0	0	0	3,950	3,950	
546004	Maintenance Agreements	103,806	275,942	265,047	97,116	(167,931)	Annual Maintenance, Split Funded in Fund 1103
554003	IT Books, Pub, Sub & Mbrshp	0	0	26,997	42,395	15,398	Mobility Hosting Moved from Maintenance Agreements
555001	Training & Educational Costs	0	0	0	5,616	5,616	
555003	Conferences/Seminars	0	2,423	4,500	2,425	(2,075)	
	Total Operating Expenditures	121,206	278,365	296,544	151,502	(145,042)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		489,480	645,590	665,644	567,782	(97,862)	-14.70%

Innovation Technology - Unmanned Aerial Systems (UAS)

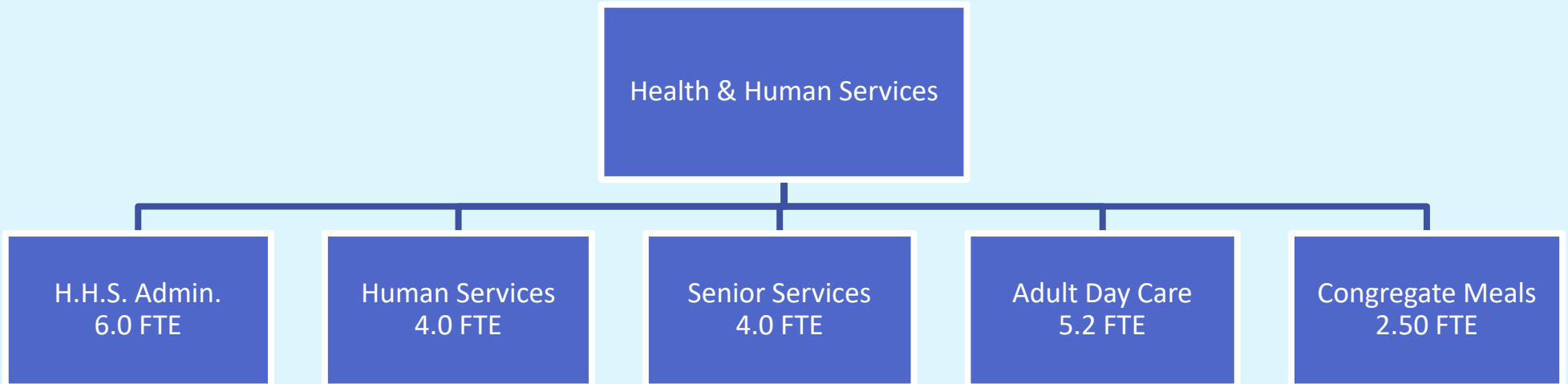
General Fund

Fund 1001 Div. 0409	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	0	1,981	86,869	141,956	55,087	2.20 FTE with 2% COLA
52XXXX	Employee Benefits	0	533	40,668	71,692	31,024	
	Total Personnel Expenditures	0	2,514	127,537	213,648	86,111	
540000	Travel & Per Diem	0	0	1,000	1,200	200	
541001	Devices & Access	0	0	4,000	0	(4,000)	
541002	Communications Recurring	0	0	1,512	6,548	5,036	Data Assimilation for BVLOS Drone
544002	Long Term Lease	0	0	0	11,460	11,460	Moved from IT Division 0403
545001	General Liability Insurance	0	0	1,805	0	(1,805)	
546003	Vehicle Repair	0	0	0	450	450	
546008	IT Maintenance Agreements	0	0	0	2,530	2,530	
546010	IT Sm Tools & Equipment	0	0	12,130	6,900	(5,230)	
548001	Promotional Activities	0	0	5,000	0	(5,000)	
549020	IT Othr Curr Chgs & Obligations	0	0	50	50	0	
551000	Office Supplies	0	0	100	100	0	
552001	Gas, Oil & Lubricants	0	0	0	620	620	
552005	Clothing & Wearing Apparel	0	0	300	0	(300)	
554003	IT Books, Pub, Sub & Membership	0	0	13,740	2,190	(11,550)	Perpetual License from FY25
555001	Training and Educational Costs	0	0	1,000	1,000	0	
555002	Conference/Seminar Reg.	0	0	500	600	100	
	Total Operating Expenditures	0	0	41,137	33,648	(7,489)	
564000	Machinery and Equipment	0	0	25,800	0	(25,800)	
	Total Capital Expenditures	0	0	25,800	0	(25,800)	
Total Expenditures						0	27.16%
						2,514	194,474
						247,296	52,822
						Overall Expenditure Increase/Decrease:	

Health & Human Services - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures						
H.H.S. Administration - Personnel	488,025	451,133	507,954	604,195	96,241	
H.H.S. Administration - Operating	16,766	16,307	38,536	72,837	34,301	
Human Services - Personnel	275,713	300,031	334,245	346,144	11,899	
Human Services - Operating	2,377	2,051	4,775	4,200	(575)	
Human Services - Outside Agency Grants & Aids	504,575	490,250	486,000	470,000	(16,000)	
Human Services - State Mandated Grants & Aids	1,391,175	1,486,453	1,752,460	2,068,504	316,044	
Human Services - Public Assistance Grants & Aids	193,274	229,858	260,000	227,425	(32,575)	
Senior Services - Personnel	280,471	312,820	338,526	351,960	13,434	
Senior Services - Operating	287,166	534,625	729,974	1,037,434	307,460	
Senior Services - Capital	33,817	40,636	0	0	0	
Senior Services - Debt	3,871	9,181	0	0	0	
Senior Services - Grants & Aids	64,123	48,588	10,000	10,000	0	
Adult Day Care - Personnel	253,084	285,128	376,662	389,811	13,149	
Adult Day Care - Operating	19,289	17,663	32,350	21,850	(10,500)	
Congregate & Home Del. Meals - Personnel	72,730	82,859	100,387	170,595	70,208	
Congregate & Home Del. Meals - Operating	295,454	250,226	332,525	139,573	(192,952)	
Congregate & Home Del. Meals - Debt	0	39,300	0	0	0	
Total Expenditures	4,181,909	4,597,110	5,304,394	5,914,528	610,134	Overall Expenditure Increase/Decrease: 11.50%



Health & Human Services - Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0504	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	359,306	322,562	353,349	411,362	58,013	6.0 FTE with 2% COLA
52XXXX	Employee Benefits	128,719	128,572	154,605	192,833	38,228	
Total Personnel Expenditures		488,025	451,133	507,954	604,195	96,241	
534006	Other Contracted Services	21	223	300	300	0	
540000	Travel Expenses	0	0	500	100	(400)	
541002	Communications Recurring	8,719	7,807	13,700	12,700	(1,000)	Cell Phones & Landlines
542000	Freight & Postage	24	0	50	50	0	
543000	Utilities Expense	7,035	6,677	11,500	20,580	9,080	Utilities for Nexus and Current Bldg
544000	Rentals and Leases	0	0	7,200	0	(7,200)	
544002	Long Term Leases	0	0	0	7,200	7,200	Vehicle Lease
545004	Property/Casualty Insurance	0	0	0	27,207	27,207	Nexus Center Split with Library
545006	Other insurance and Bonds	0	118	536	0	(536)	
546001	Building/Equipment Repairs	15	0	1,000	1,000	0	
546003	Vehicle Repair	0	0	400	0	(400)	
547000	Printing & Binding	21	25	100	100	0	
551000	Office Supplies	146	644	600	800	200	
551001	Office Equipment	86	490	500	700	200	
552001	Gas, Oil & Lube	0	0	750	700	(50)	
552002	Other Operating Expenses	699	133	700	700	0	
554001	Publications/Membership	0	190	200	200	0	
555002	Conference & Seminar Fees	0	0	500	500	0	
Total Operating Expenditures		16,766	16,307	38,536	72,837	34,301	
Total Expenditures		504,791	467,440	546,490	677,032	130,542	Overall Expenditure Increase/Decrease: 23.89%

Description

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

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

Primary Functions

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

Goals FY 2025-2026

- Explore alternative healthcare options for medical insurance within resident's budget
- To encourage and schedule free training for the Case Managers through other agencies re: Domestic Violence, Behavioral Health, and Substance Abuse Disorder, etc.
- Increase Outreach and Community education
- Complete development of a Procedural Manual for Access database
- Review Service Standards (Agency Grant Agreements)

Strategic Plan Focus Area

- ✓ Public Health & Safety
 - Increase resident awareness of services available in the Health and Human Services department
 - We are now at the Flagler County Free Clinic 2 hours/month, accepting applications for Indigent Healthcare and conducting overall service outreach.
 - Continue to enhance the Quality and delivery of services
 - Continue to host large outreach at Cattlemen's Hall bi-annually and join Flagler Cares Night Out quarterly
 - Increase community collaboration through partner agencies and other entities

Strategic Objectives

- ✓ Assist residents in developing a budget
- ✓ Provide referrals for families to explore cost effective healthcare options and partner with other Federal, State, and local entities to ensure continuity of care
- ✓ Continue to try and meet the growing needs of Flagler County
- ✓ Continue outreach
- ✓ Continue to update and publish the Flagler County Resource Directory monthly
- ✓ Continue to track; return visits, eviction notices, and denials

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Households assisted with strategies and information for affordable healthcare alternatives	PH 1	101	117	150	140
2. Total Intakes	PH 1	760	805	750	725
3. Households assisted with rent / mortgage	PH 1	88	91	80	85
4. Households assisted with utilities	PH 1	185	201	185	200
5. Medical units of services	PH 1	376	420	375	375
6. HCRA claims received	PH 1	41	44	40	40
7. Indigent Cremation	PH 1	20	18	20	22

Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
Boys and Girls Club						
	Youth Service Hours	15,076	28,374	28,422	15,076	15,076
Children's Home Society						
	Family Transition Program	37 Families	0	0	Contract not renewed	Contract not renewed
	Independent Living Services	25 Referrals	0	0	Contract not renewed	Contract not renewed
	At-risk, Low-Income Children (Unduplicated Children Served)	350	924	0	Contract not renewed	Contract not renewed
	Days of Service per Year (One Day of Child Care)	60,546	85,263	0	Contract not renewed	Contract not renewed

Health & Human Services – Human Services

General Fund

	Flagler Children Remaining on Waitlist for Services	N/A	30	0	Contract not renewed	Contract not renewed
	Flagler Children Currently Being Served Using Alternate Funding	N/A	135	0	Contract not renewed	Contract not renewed

Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
Family Life Center						
	Flagler County Residents in Shelter	32	53	71	32	32
Flagler Free Clinic						
	Primary Care	1,500	1,746	2,052	1,500	1,500
	Dental	125	21	349	125	125
	Medical Specialists	100	409	398	100	100
Grace Community Food Pantry						
	On-Site Distribution-Households	500	8,133	11,420	500	500
	Deliveries-Households	75	1,132	1,144	75	75
	Backpack Program	65	2,217	1,051	65	65
Open Door Re-Entry and Recovery Ministry						
	Unduplicated Men	14	12	10	14	14
	Unduplicated Women	14	10	9	14	14
	Case Management Hours	8,000	8,063	5,503	8,000	8,000
	Unduplicated Inmates	50	127	69	50	50
SMA Healthcare						
	Medical Outpatient Services	82 hours	1,156	853	82	82
	Case Management Services	160 hours	272	298	160	160
	Crisis Stabilization Services	70 days	599	1,065	70	70
	Mental Health Screening	62 hours	317	387	62	62
	Residential Substance Abuse Services	22 days	7,614	9,055	22	22
	Substance Abuse Detox Services	219.9 days	240	242	219.9	219.9
	Adult SA Outpatient Services	306 hours	317	357	306	306
	Adolescent SA Outpatient Services	285 hours	70	58	285	285

Major Initiatives / Highlights

- **Flagler Resource Council** - Continue to host and expand the council mission of better serving the public through providing opportunities to engage, encourage, and educate our social services community through virtual meetings
- **Flagler County Resource Directories** - Continue to update and publish our monthly directory of local social service providers, food banks, education and vocational opportunities, as well as employment resources
- **Flagler Spring Outreach** – Our outreach on **3/14/2025** hosted **37 agencies**, and **served 121 families**, and gave **21 haircuts**. All food was distributed. Our next event is scheduled for fall 2025. We will continue to hold this event bi-annually
- **Outreach** –Scheduled monthly outreach with other non-profit agencies, to educate each other on the programs we each offer, to better assist our clients. We have also added 2 hours monthly to meet with clients at the Flagler County Free Clinic that have been referred to our office for Indigent Healthcare
- **Services Integration & Collaboration** - Human Services case management is exploring integration with program areas within the department, initially trialing with housing services. Staff is also increasing collaboration with other community agencies to serve clients holistically

Health & Human Services - Human Services

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0500	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	200,127	205,379	223,288	227,740	4,452	4.0 FTE with 2% COLA
52XXXX	Employee Benefits	75,585	94,652	110,957	118,404	7,447	
	Total Personnel Expenditures	275,713	300,031	334,245	346,144	11,899	
534006	Other Contracted Services	0	0	150	150	0	Interpreting Services for ADA Compliance
542000	Postage	501	682	700	700	0	Client Mailings and Postage
546004	Maintenance Agreements	642	0	800	800	0	
546008	IT Maintenance Agreements	0	334	0	450	450	IT Maintenance & Upkeep
547000	Printing & Binding	63	25	100	100	0	
551000	Office Supplies	923	834	1,000	1,000	0	
551001	Office Equip	132	0	500	200	(300)	
552002	Other Operating Expenses	115	176	300	300	0	
554001	Publications/Memberships	0	0	200	0	(200)	
555001	Training/Educational Cost	0	0	500	500	0	\$125/Staff Training x 4
555002	Conference/Seminar Regist	0	0	525	0	(525)	
	Total Operating Expenditures	2,377	2,051	4,775	4,200	(575)	
564- Public Assistance Services							
582001	SMA Behavioral Health Services	173,300	173,300	173,300	170,000	(3,300)	
582003	Early Learning Coalition	63,200	63,200	63,200	63,000	(200)	
582004	Family Life Center	92,500	92,500	92,500	92,000	(500)	
582005	Flagler Volunteer Svcs	25,000	25,000	25,000	25,000	0	
582006	Aid to Children's Home Society	15,325	0	0	0	0	
582010	Flagler County Free Clinic	60,000	60,000	60,000	50,000	(10,000)	
582013	Cold Weather Shelter	2,250	3,250	24,000	24,000	0	
583007	Grace Community Food Pantry	9,000	9,000	9,000	8,000	(1,000)	
583015	Open Door Re-Entry & Recovery Ministry	9,000	9,000	9,000	8,000	(1,000)	
572- Parks and Recreation							
581001	Flagler County School Board	25,000	25,000	0	0	0	
582002	Boys and Girls Club	30,000	30,000	30,000	30,000	0	
	Total Outside Agency Funding	504,575	490,250	486,000	470,000	(16,000)	

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Health & Human Services - Human Services

General Fund

Fund 1001 Div. 0500	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures (continued)							
561- Hospital Services							
531002	Medicaid Reimb - Hospital/Nursing Home	1,332,511	1,460,655	1,673,460	1,994,004	320,544	
562- Health Services							
583010	Health Care Responsibility Act - HCRA	46,664	14,998	65,000	52,500	(12,500)	
564- Public Assistance Services							
583008	Indigent Burial	12,000	10,800	14,000	22,000	8,000	Rate Increase for Cremations
	Total State Mandated Costs	1,391,175	1,486,453	1,752,460	2,068,504	316,044	
562- Health Services							
583009	Indigent Health Care	40,383	56,989	105,000	92,500	(12,500)	
564- Public Assistance Services							
583002	City of Palm Coast Utility Assistance	9,861	9,948	10,000	10,000	0	
583011	Emergency Asst - Utilities/Rent	143,030	162,922	145,000	124,925	(20,075)	
	Total Public Assistance	193,274	229,858	260,000	227,425	(32,575)	
	Total Expenditures	2,367,113	2,508,644	2,837,480	3,116,273	278,793	Overall Expenditure Increase/Decrease: 9.83%

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, 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). 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

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Strategic Plan Focus Area

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

Goals FY 2025-2026

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

Strategic Objectives

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

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Congregate Meals	PH 1	4,778	6,200	6,000	6,000
2. Meals on Wheels	PH 1	31,269	29,302	38,000	30,000
3. Respite: In-Home, In-Facility (in hours)	PH 1	3,750	12,114	6,470	8,220
4. Homemaking (in hours)	PH 1	7,501	8,093	8,500	7,600
5. Personal Care (in hours)	PH 1	1,498	1,503	1,800	1,500

Major Initiatives / Highlights

- Senior Services has hired a new Title III Case Manager, this will allow us to continue to grow the home delivery meals program and other areas
- With the Division reaching full staffing again the program will further enhance outreach to build participation
- Flagler Senior Services put out an RSQ, with hopes of bringing in more stable service providers who will have staff to fill our Respite and Personal Care client's needs
- Congregate Meals program, Senior Services and HHS overall is preparing for future move to Nexus Center

Health & Human Services - Senior Services

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0501	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	198,061	213,143	226,513	232,211	5,698	4.0 FTE with 2% COLA
514000	Overtime	25	0	0	0	0	
52XXXX	Employee Benefits	82,386	99,677	112,013	119,749	7,736	
Total Personnel Expenditures		280,471	312,820	338,526	351,960	13,434	
534002	Title IIIE In Home Respite	30,549	52,935	52,456	51,541	(915)	OAA Grant Title 3E- Offset with Revenue
534003	Title IIIB Home Services	73,336	95,434	145,886	148,813	2,927	OAA Grant Title 3B- Offset with Revenue
534004	ADI Home Services	24,479	123,638	194,756	371,229	176,473	Grant Funded with Offsetting Revenue
534005	CCE Home Services	101,390	125,280	264,384	325,727	61,343	Grant Funded with Offsetting Revenue
534006	Other Contracted Services	448	672	500	500	0	AHCA Required Background Screenings
540000	Travel & Per Diem	0	20	0	0	0	
541001	Communication Devices & Access	328	321	770	700	(70)	
541002	Communications	1,664	2,179	2,000	3,000	1,000	Case Managers Monthly Cell Phone Service & Tablets
542000	Postage Expense	582	348	700	770	70	
544000	Rentals & Leases	3,564	8,862	23,692	4,752	(18,940)	Medical Monitoring Units
544002	Long Term Leases	0	0	0	18,940	18,940	4 Vehicle Leases
545003	Vehicle Insurance	846	1,342	1,480	1,506	26	
546003	Vehicle Repair	1,285	501	1,500	500	(1,000)	
546004	Maintenance Agreements	337	0	700	700	0	Projected Increase
546006	Small Tools & Equipment	0	282	500	500	0	
546008	IT Maintenance Agreements	0	334	0	500	500	
547000	Printing & Binding	188	104	200	200	0	Outreach Efforts and Marketing
548001	Promotional Activities	527	0	0	0	0	
549000	Other Current Charges	42,031	117,727	34,000	34,000	0	Material Aid Client Supls-Offset by Grants/Donations
549004	Advertising	145	30	0	0	0	
551000	Office Supplies	598	935	1,000	1,000	0	
551001	Office Equipment	1,549	146	100	100	0	
552001	Gas, Oil & Lube	2,099	2,454	3,000	3,000	0	
552002	Other Operating Expenses	906	7	1,500	69,006	67,506	Grant Funded Added from Congregate Meals
554001	Publications/Memberships	314	300	350	350	0	
554003	IT Books, Pub, Sub & Membership	0	384	0	100	100	
555001	Training and Educational Costs	0	82	500	0	(500)	
552005	Clothing & Wearing Apparel	0	308	0	0	0	
Total Operating Expenditures		287,166	534,625	729,974	1,037,434	307,460	

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Health & Human Services - Senior Services

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0501	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
	Expenditures (continued)						
564004	GASB87 Capital Outlay - Fleet	33,817	40,636	0	0	0	
	Total Capital Expenditures	33,817	40,636	0	0	0	
571003	Lease Principal - GASB87	3,422	8,142	0	0	0	
572006	Lease Interest - GASB87	448	1,039	0	0	0	
	Total Debt Expenditures	3,871	9,181	0	0	0	
583011	Emergency Assistance	64,123	48,588	10,000	10,000	0	EHEAP Grant Funded 100%
	Total Grant & Aid Expenditures	64,123	48,588	10,000	10,000	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	669,447	945,850	1,078,500	1,399,394	320,894	29.75%

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 seniors in a warm, non-institutional atmosphere. The cost of service for eligible clients may be subsidized by grant funds, County General Fund and/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 Siegel Center is currently the only state licensed Adult Day Care program in Flagler County, as well as the only facility accepting Medicaid reimbursement.*

The Center provides a nutritional hot lunch and snacks that furnish the minimum Recommended Dietary Allowances (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 on staff (Adult Day Care Manager). The Siegel Center is currently the only AHCA licensed Adult Day Care program in Flagler County, as well as the only day program approved to accept Medicaid Long Term Managed Care referrals and insurance. A licensed registered nurse (Adult Day Care Program Manager), a licensed practical nurse and certified nursing assistants support our daily enrollment of 15 participants. The RN is on-site or on-call during hours of operation, Monday - Friday from 8 am to 4:30 pm, and provides such services as monitoring vital signs, administering/monitoring medications, proper daily nutrition and assistance with activities of daily living as needed. The Center has a handicap accessible shower and a washer/dryer to accommodate personal hygiene needs.

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

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

2023-2024 Adult Day Care Facts

Average daily attendance:
9.5

Total number of attendees:
40 unduplicated

Total hours of care:
13,105.08

Average daily client stay:
5.45 hours

Goals FY 2025-2026

- Maintain and improve client functional abilities in order to avoid cognitive decline and institutionalization
- Address waiting list and assist more caregivers with Adult Day Care services to alleviate caregiver “burn out”
- Provide safety and support to clients and their caregivers
- Address recruitment of “on-call CNA” positions that have been difficult to fill
- Work to increase daily attendance, up to maximum allowed by program policies (1:5, or 20 participants for 4 staff)

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Respite / Client Care in hours	PH 1	10,027.25	13,211.63	12,250	14,000
2. Number of meals served to participants	PH 1	1,926	2,425	2,250	2,500

Major Initiatives / Highlights

- Continue to maximize unduplicated clients for remainder of FY 2024-25, within parameters of staffing and program capacity
- Continue conducting outreach, PR and engagement activities to increase awareness, understanding and access to ADC program (NextDoor, Radio and others conducted)
- Expanding contracts with Medicaid Health Plan providers (i.e. Simply Healthcare), to increase referrals to program and reimbursement for services
- Assisting clients with meeting daily nutritional needs
- Continue to meet standards set forth by AHCA, Medicaid, and insurance providers as evidenced by licensure and recertification

Health & Human Services - Adult Day Care

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0502	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	171,728	190,171	239,889	244,162	4,273	5.20 FTE with 2% COLA
513000	Other Salaries & Wages	2,396	121	5,000	5,000	0	
52XXXX	Employee Benefits	78,960	94,836	131,773	140,649	8,876	
Total Personnel Expenditures		253,084	285,128	376,662	389,811	13,149	
534006	Contracted Services	295	310	600	600	0	Background Checks, Permit Fees, Food Hygiene
542000	Freight/Postage	16	207	350	350	0	Mailing Invoices
543000	Utilities Expense	4,243	4,964	7,500	7,500	0	
546006	Small Tools & Equipment	1,599	0	0	0	0	
547000	Printing & Binding	0	0	50	75	25	
549000	Other Current Chrgs/Oblig	110	50	100	75	(25)	
551000	Office Supplies	60	29	200	200	0	
552002	Other Operating Expenses	12,699	11,926	23,000	13,000	(10,000)	ADC Meals, Program/Activity Costs
552005	Clothing & Apparel	0	52	0	0	0	
554001	Publications/Memberships	42	0	50	50	0	
555001	Training and Educational Costs	225	125	500	0	(500)	
Total Operating Expenditures		19,289	17,663	32,350	21,850	(10,500)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		272,373	302,791	409,012	411,661	2,649	0.65%

Health & Human Services - Congregate & Home Delivered Meals

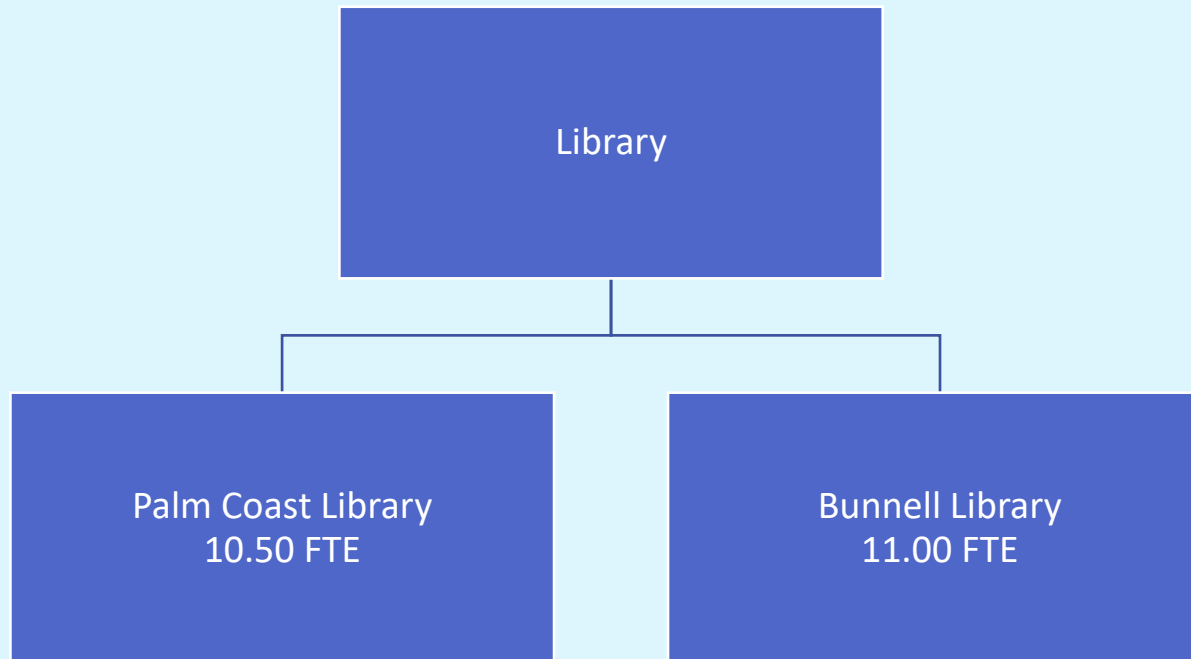
General Fund

Fund 1001 Div. 0503	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	52,041	57,185	63,056	103,647	40,591	2.50 FTE with 2% COLA
514000	Overtime	25	0	0	0	0	
52XXXX	Employee Benefits	20,664	25,674	37,331	66,948	29,617	
	Total Personnel Expenditures	72,730	82,859	100,387	170,595	70,208	
534001	Contract/FC Transp-Cong Meals	109,493	93,982	110,000	100,000	(10,000)	OAA Grant Funded
534006	Contracted Services	1,050	2,098	2,500	3,800	1,300	Nutrition Specailist
541002	Communications Recurring	3,105	2,892	3,000	3,000	0	
543000	Utility Services	0	0	0	600	600	Utility - Nexus Center
544000	Rentals & Leases	41,700	3,600	44,200	12,100	(32,100)	Senior Center Lease
546001	Building/Equip	7	0	150	150	0	
546004	Maintenance Agreements	1,232	1,200	1,300	1,500	200	
546006	Small Tools & Equipment	4	0	700	700	0	
546008	IT Maintenance Agreements	0	31	0	50	50	
547000	Printing & Binding	0	0	50	50	0	
549000	Other Current Chrgs/Obligations	112	158	150	150	0	
551000	Office Supplies	0	13	300	400	100	
551001	Office Equip	0	17	75	150	75	
552002	Other Operating Expenses	138,752	146,236	170,000	16,823	(153,177)	Grant Funded - Moved Portion to Senior Services
554001	Publications/Memberships	0	0	100	100	0	FADSA
	Total Operating Expenditures	295,454	250,226	332,525	139,573	(192,952)	
571003	Lease Principal - GASB87	0	25,009	0	0	0	
572006	Lease Interest - GASB87	0	14,291	0	0	0	
	Total Debt Expenditures	0	39,300	0	0	0	
	Total Expenditures	368,184	372,385	432,912	310,168	(122,744)	Overall Expenditure Increase/Decrease: -28.35%

Library - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures						
Palm Coast Library - Personnel	1,016,843	1,252,352	1,357,370	845,091	(512,279)	
Palm Coast Library - Operating	160,040	152,756	180,723	401,679	220,956	
Palm Coast Library - Debt	1,338	3,755	0	0	0	
Palm Coast Library - Capital	177,819	245,992	191,280	193,268	1,988	
Bunnell Library - Personnel	121,838	140,983	151,425	970,029	818,604	
Bunnell Library - Operating	10,285	8,814	33,239	215,936	182,697	
Bunnell Library - Debt	1,338	19,429	0	0	0	
Bunnell Library - Capital	9,966	31,629	18,500	43,500	25,000	
Total Expenditures	1,499,467	1,855,710	1,932,537	2,669,503	736,966	Overall Expenditure Increase/Decrease: 38.13%



Description

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

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

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



Primary Functions

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

Goals FY 2025-2026

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

Strategic Plan Focus Area

- ✓ Effective Government
 - Ensure Positive Customer Experiences

Strategic Objectives

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

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Collection Items Added Including E-books	EG 3	5,833	5,446	4,825	5,040
2. Classes, Workshops or Events Held	EG 3	649	694	695	730
3. Annual Circulation Including E-books	EG 3	485,934	547,629	522,745	548,000
4. Annual Use of Digital Resources	EG 3	325,965	475,464	615,235	645,000
5. Library Fee Driven Revenue	EG 1	\$223,191	\$210,172	\$226,285	\$235,000

FY 2023-2024 Combined Service Statistics

- Circulated more than 547,629 collection items including E-books
- Provided service to 240,158 people who visited the library
- Registered 4,810 persons for a library borrower's card
- Presented 363 youth programs attended by almost 8,900 children and teens
- Presented 331 programs for adults and families including technology classes attended by almost 10,000
- Answered over 27,000 reference and informational questions asked by citizens and visitors
- Provided almost 52,000 public internet workstations and wireless sessions to citizens and visitors
- Supported 75,879 uses of various informational databases accessed through the Library Web page
- Borrowed 198 books from other libraries (interlibrary loan) for use by local patrons and loaned 333 books to other libraries for use by their patrons
- Added almost 6,500 new books and other materials, including non-print and e-material
- Volunteers contributed over 7,800 service hours, enabling staff to provide improved services to the public and saving the County more than \$248,000 in personnel expenses
- Processed 3,517 passport applications and 4,781 passport photos (more than \$170,000 in revenue this fiscal year and more than \$1.67m total)

Library - Palm Coast Library

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0600	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
571 - Libraries							
512000	Regular Salaries	705,370	847,585	894,420	544,825	(349,595)	10.50 FTE with 2% COLA
514000	Overtime	570	1,373	1,000	1,000	0	
52XXXX	Employee Benefits	310,903	403,393	461,950	299,266	(162,684)	
Total Personnel Expenditures		1,016,843	1,252,352	1,357,370	845,091	(512,279)	
534006	Other Contracted Services	5,217	1,258	1,000	76,714	75,714	Courier Svcs., Landscaping & Janitorial (prev in Facilities)
534013	IT Other Contracted Services	0	5,462	0	4,028	4,028	Music & Movie Licensing
540000	Travel & Per Diem	368	636	2,358	2,376	18	FLA Library Conference
541001	Devices & Accessories	405	0	0	0	0	
541002	Communications Recurring	6,880	3,811	4,038	4,690	652	Internet and Phone Service
542000	Freight & Postage	6,549	5,973	7,000	7,570	570	Priority Mail Including Passports
543000	Utility Services	89,099	80,196	92,616	102,744	10,128	Electric, Water & Irrigation
544000	Rentals & Leases	7,763	2,129	8,860	2,660	(6,200)	Postage Meter
544001	IT Rentals & Leases	0	0	1,374	0	(1,374)	
544002	Long Term Lease	0	0	0	8,640	8,640	Vehicle Lease Moved from Rentals & Leases
544003	Long Term IT Leases	0	0	0	3,840	3,840	Copier Lease
545003	Vehicle Insurance	282	336	370	376	6	
545004	Property/Casualty Insurance	0	0	0	117,983	117,983	Previously Budgeted in Insurance Division
546001	Building/Equipment Repairs	301	7	400	200	(200)	
546003	Vehicle Repair	59	371	0	400	400	
546004	Maintenance Agreements	18,986	2,065	0	2,925	2,925	Locker Maintenance & Counter
546006	Small Tools & Equipment	273	0	350	350	0	
546008	IT Maintenance Agreements	0	19,234	29,029	32,699	3,670	Automation, POS, & Website Maintenance
546010	IT Small Tools & Equipment	0	0	350	350	0	
547000	Printing & Binding	1,367	1,233	1,710	2,550	840	Library Cards
549000	Other Current Charges & Obligations	3,631	5,375	7,703	3,616	(4,087)	CC Processing Fees & Vehicle Registration
551000	Office Supplies	7,784	8,228	8,045	8,448	403	Copier Paper/Toner, Camera System Supplies
551001	Office Equipment	320	1,903	0	0	0	
551003	IT Office Equipment/Supplies	0	2,650	500	500	0	APC UPS Battery Backups
551004	IT Office Equipment	0	250	0	0	0	
552001	Gas, Oil & Lubricants	206	208	1,220	1,000	(220)	
552002	Other Operating Expenses	6,198	5,278	8,500	9,500	1,000	Material Processing, Programs, RFID Supplies
552006	Data Processing Software	600	0	2,000	3,800	1,800	Library System Licenses
554000	Books, Publ, Subscrpt & Mmbshp	301	0	0	0	0	
554001	Publications & Memberships	1,440	1,973	3,000	2,350	(650)	FLA & NEFLIN Memberships
554003	IT Books, Publ, Subscrpt & Mmbshp	0	3,651	0	0	0	
555002	Conference & Seminar Registration	2,010	529	300	1,370	1,070	FL Library Directors, NEFLIN & FLA Conferences
Total Operating Expenditures		160,040	152,756	180,723	401,679	220,956	

(continued on next page)

Library - Palm Coast Library

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0600	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures (continued)							
571003	Lease Principal - GASB 87	1,241	2,371	0	0	0	
571003	Lease Principal - GASB 87	0	1,065	0	0	0	
572006	Lease Interest - GASB 87	97	320	0	0	0	
	Total Debt Expenditures	1,338	3,755	0	0	0	
564000	Machinery & Equipment	0	13,635	0	0	0	
564003	GASB 87 Capital Outlay	0	14,207	0	0	0	
564004	GASB 87 Capital Outlay - Fleet	0	40,523	0	0	0	
566000	Library Materials	177,819	177,626	191,280	193,268	1,988	Books - Paper & Digital, Other E-Resources
	Total Capital Expenditures	177,819	245,992	191,280	193,268	1,988	
							Overall Expenditure Increase/Decrease:
Total Expenditures		1,356,040	1,654,854	1,729,373	1,440,038	(289,335)	-16.73%

Library - Bunnell Library

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0601	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
571 - Libraries							
512000	Regular Salaries	81,950	93,898	98,716	614,763	516,047	11.0 FTE with 2% COLA
514000	Overtime	53	0	0	1,000	1,000	
52XXXX	Employee Benefits	39,835	47,085	52,709	354,266	301,557	
Total Personnel Expenditures		121,838	140,983	151,425	970,029	818,604	
534006	Other Contracted Services	98	0	0	74,426	74,426	Estimated Landscaping & Janitorial (prev in Facilities)
534013	IT Other Contracted Services	0	0	0	2,264	2,264	Music & Movie Licensing
540000	Travel & Per Diem	0	0	0	390	390	Staff Travel
541002	Communications Recurring	1,455	1,800	1,800	11,874	10,074	Internet Access
542000	Freight & Postage	736	890	790	7,350	6,560	Priority Mail Including Passports
543000	Utility Services	4,310	4,154	4,560	65,776	61,216	Electric, Water & Irrigation
544000	Rentals & Leases	0	0	19,529	11,520	(8,009)	Postage Meter & Building Rent
544001	IT Rentals & Leases	0	0	1,380	0	(1,380)	
544003	Long Term IT Leases	0	0	0	3,840	3,840	Copier Lease
546004	Maintenance Agreements	400	243	0	0	0	
546006	Small Tools & Equipment	0	0	250	350	100	
546008	IT Maintenance Agreements	0	0	2,155	17,652	15,497	Copier, POS, Equipment & Website Maintenance
546010	IT Small Tools & Equipment	0	0	250	0	(250)	
547000	Printing & Binding	0	0	0	30	30	Business Cards
549000	Other Current Charges & Obligations	0	507	0	3,516	3,516	Credit Card Processing Fees
551000	Office Supplies	669	668	2,025	8,448	6,423	Copier Paper/Toner, Camera System Supplies
551001	Office Equipment	957	0	200	0	(200)	
551003	IT Office Equipment	0	0	0	500	500	APC UPS Battery Backups
552002	Other Operating Expenses	1,660	152	300	8,000	7,700	Material Processing, Programs & RFID Supplies
554003	IT Books, Publ, Subscrpt & Mmbshp	0	400	0	0	0	
Total Operating Expenditures		10,285	8,814	33,239	215,936	182,697	
571003	Lease Principal - GASB 87	1,241	18,565	0	0	0	
572006	Lease Interest - GASB 87	97	865	0	0	0	
Total Debt Expenditures		1,338	19,429	0	0	0	
564002	IT Equipment & Machinery	0	17,606	0	0	0	
566000	Library Materials	9,966	14,023	18,500	43,500	25,000	Books - Paper & Digital, Other E-Resources
Total Capital Expenditures		9,966	31,629	18,500	43,500	25,000	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		143,427	200,856	203,164	1,229,465	1,026,301	505.16%

County Attorney - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures						
County Attorney - Personnel	819,544	840,186	989,600	858,288	(131,312)	
County Attorney - Operating	91,341	93,597	121,580	123,300	1,720	
Total Expenditures	910,885	933,783	1,111,180	981,588	(129,592)	Overall Expenditure Increase/Decrease: -11.66%

County Attorney
4.0 FTE

County Attorney

General Fund

Fund 1001 Div. 0700	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
514- Legal Counsel							
512000	Regular Salaries	579,979	581,959	681,613	588,785	(92,828)	4.0 FTE with 2% COLA
514000	Overtime	87	0	500	500	0	
52XXXX	Employee Benefits	239,479	258,227	307,487	269,003	(38,484)	
	Total Personnel Expenditures	819,544	840,186	989,600	858,288	(131,312)	
531000	Professional Services	74,914	74,770	87,000	89,000	2,000	Legal Support
533000	Court Reporting Services	738	2,234	5,000	5,000	0	
534006	Other Contracted Services	42	2,735	10,000	10,000	0	Potential Litigation/Appraisal/Titlework
540000	Travel	2,449	1,551	3,000	3,000	0	FAC/FACA Travel
541001	Devices and Accessories	0	257	200	200	0	
541002	Communications Recurring	1,764	1,778	2,000	2,000	0	Cellular Service
542000	Postage Expense	137	200	250	250	0	
544000	Rentals and Leases	69	66	250	250	0	Watercooler
545006	Other Insurance & Bonds	0	79	0	0	0	
546004	Maintenance Agreements	512	0	0	0	0	
546008	IT Maintenance Agreements	0	273	800	800	0	
547000	Printing & Binding	0	30	0	0	0	
549000	Other Current Charges & Obligations	2,733	1,563	1,000	1,000	0	
549004	Advertising	199	1,338	1,000	1,000	0	
551000	Office Supplies	61	354	500	500	0	
551001	Office Equipment	672	427	1,000	1,000	0	
551004	IT Office Equipment	0	55	0	0	0	
552002	Other Operating Expenses	216	576	500	500	0	
552006	Data Processing Software	0	0	200	200	0	
554001	Publications/Memberships	5,816	4,612	5,135	5,100	(35)	Legal Research Subscription, FL Bar Dues
555001	Training/Educational Costs	1,020	700	3,245	3,000	(245)	
555002	Conference/Seminar Regist.	0	0	500	500	0	
	Total Operating Expenditures	91,341	93,597	121,580	123,300	1,720	
Total Expenditures							
		910,885	933,783	1,111,180	981,588	(129,592)	Overall Expenditure Increase/Decrease: -11.66%

Engineering - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures						
Engineering - Personnel	1,042,650	973,456	1,191,931	1,239,231	47,300	
Engineering - Operating	107,246	138,958	186,060	163,130	(22,930)	
Engineering - Capital	102,127	1,165	0	0	0	
Engineering - Debt	8,437	16,356	0	0	0	
Total Expenditures	1,260,459	1,129,936	1,377,991	1,402,361	24,370	Overall Expenditure Increase/Decrease: 1.77%

Engineering
8.0 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) Federal Emergency Management Agency (FEMA), 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, trails, sidewalks 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 2025-2026

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Focus Area Goal	Actual FY 23-24	Actual FY 24-25	Expected FY 25-26	Projected FY 26-27
1. Total amount of grants awarded for all projects*	EG 1	\$14,789,388	\$44,920,731	\$15,027,719	\$8,451,730
2. Total amount of grants awarded for resurfacing/paving/stabilizing*	EG 1	\$12,623,415	\$4,205,771	\$5,027,719	\$4,920,000
3. Number of projects with grant funding*	EG 1	8	11	2	1
4. Number of construction projects completed with grant funding**	EG 1	4	8	10	2

* Annual data based on contract execution date

** Annual data based on final reimbursement submittal date

Major Initiatives / Highlights

- **Beach Management Plan (BMP) Program:**
 - **BMP Reach I** – The USACE Coastal Storm Risk Management (CSRM) Beach Nourishment Project construction has been completed and project close-out is ongoing. The project extends 3.5 miles from Gamble Rodgers State Recreation Area to 7th St. N; this includes two non-Federal tapers on the north and south side of the Federal project from South 7th St. to South 28th St
 - **BMP Reach II** – This nourishment project will tie into the northern-most point of the CSRM Beach Nourishment Project and will extend for 5.5 miles north to Varn Park. The permit modification is currently under review and the project solicitation is ongoing, with two options for the construction for the start of construction to include either Fall 2025 or Spring 2026
 - **BMP Reach III** – This nourishment project permitting, planning and preliminary design began in the 2nd quarter of 2025 with completion expected by the 4th quarter of 2026. An emergency dune restoration project is necessary to restore the previous dunes built after Hurricanes Ian and Nicole
 - **BMP Reach IV** – FEMA Category G dune restoration project to begin in 3rd quarter 2025 and construction planned to be completed by the end of the 4th quarter 2025

➤ **Roadway & Bridge Program:**

- **Canal Avenue Paving** – Design and permitting for roadway and stormwater improvements for approximately 2.5 miles of existing unpaved roadway from Coconut Blvd. to Forest Park Street. Design completed in 2025
- **Walnut Avenue Paving** – Design and permitting for roadway and stormwater improvements for approximately 2.75 miles of existing unpaved roadway from Water Oak Road. to Forest Park Street. Design completed in 2025
- **Westmayer Place Paving** – Design and permitting for roadway and stormwater improvements for approximately 0.136 mile of existing unpaved roadway from State Road A1A to the western end of Westmayer Place Roadway. Design and project closeout completed in 2025.
- **Forest Park Street/CR35** – Design and permitting for approximately 3.2 miles of roadway improvements. Project will include first time paving, grading, stabilized shoulders, guardrail improvements, sodding, signage and pavement markings with associated stormwater improvements. Design started, with anticipated completion in the 2nd quarter of 2026 followed by project closeout in the 3rd quarter of 2026
- **Jungle Hut Road Resurfacing** – Design and permitting for approximately 0.75 mile of roadway improvements along Jungle Hut Road from SR A1A to the easterly end of road. Proposed improvements include resurfacing, turnaround improvements at the end, driveway connections, drainage upgrades, signage and pavement markings. Design started, with anticipated completion in the 2nd quarter of 2026 followed by project closeout in the 3rd quarter of 2026
- **County Road 90 Stabilization From CR 305 to CR 75** – Stabilizing the two mile unpaved roadway between CR305 and CR 75 to produce a 22-foot-wide roadway with two stabilized 9 foot travel lanes and replacing existing roadway culverts. Construction concluded in January 2025 and the project is currently undergoing closeout process
- **CR 305 and CR 302 Intersection Safety Improvements** – Construction of this intersection safety improvements project was completed in December 2024. Project currently undergoing closeout process
- **Flagler Central Commerce Parkway Connector** – Construction of the new +/-1.7 miles Commerce Parkway Connector roadway from US-1 to SR-100 in the City of Bunnell, Florida. Design Plans update completed in the 3rd quarter of 2023. Construction was completed in the Fall of 2025, followed by project closeout in the 1st quarter of 2026
- **Old Haw Creek Road and Drainage Improvements** – Roadway paving from County Road 304 to State Road 11 (4.9-miles project). A third of the road will be resurfaced. The remaining roadway will receive new paving with associated shoulder, drainage, signing, striping and bridge improvements. Construction was completed in the Fall of 2025
- **CR 304 Resurfacing Phase 1** – Resurfacing and widening of approximately +/-2.5 miles of the existing CR 304 roadway from CR 305 to SR-11. Project is anticipated to be advertised for construction in 4th quarter of 2025 and completed in the 4th quarter of 2026 followed by project closeout in the 2nd quarter of 2027

➤ **Trail & Sidewalk Program:**

- **Bulow Creek Headwaters Regional Park** – Project consists of a Planning Phase and a Design Phase. The Planning Phase of the project includes preparing conceptual alternative design plans and the Design Phase includes preparation of design plans and contract documents for proposed potential improvements to include park amenities including trails, pedestrian amenities, trail heads with possibly restrooms, boardwalks over wetlands and streams, environmental educational signs and observation platforms, and a kayak launch. The Planning Phase began in 4th quarter of 2024 and will conclude in the 2nd quarter of 2026
- **Old Kings Road South Shared Use Path** – Design, permitting for the construction of a 12' wide asphalt shared use path along Old Kings Road South from the Flagler/Volusia County line to existing sidewalk south of State Road 100. Design to commence in the 2nd quarter of 2025 with anticipated completion in the 3rd quarter of 2026 followed by project closeout in the 4th quarter of 2026

- **Lehigh/Graham Swamp Trail Suntrail Trailhead** – Design and permitting for the construction of a trailhead including parking and restroom facilities serving the Graham Swamp Trail Lehigh Rail Trail. Design began in the 2nd quarter of 2025 with anticipated completion in the 2nd quarter of 2026 followed by project closeout in the 4th quarter of 2026

➤ **Vertical CIP Program:**

- **Nexus Center** – Design and construction of a multi-Purpose facility to house both a new library and County's Health and Human Services Department. Project construction is underway with completed in November 2025
- **Fire Rescue Station 51** – Design, permitting and construction for a new approximately ±10,000 square foot single-story Fire Rescue Station facility to be located on the County owned property at 245 County Road 305, Bunnell, Florida. Anticipated construction completion by the 3rd quarter of 2026
- **Fire Rescue Station 50** – Design, permitting, and construction for a new approximately ±19,500 square foot 2-story Administration and Fire Rescue Station and Administration facility to be located on the County owned property at 1600 Old Moody Blvd., Bunnell, Florida. Anticipated construction completion by the 3rd quarter of 2026
- **Flagler County Central Receiving Facility** – A twenty-four-hour, 10,000 square foot Central Mental Health Receiving Facility. The new facility will include public and secure staff parking, a 20-bed integrated stabilization unit (ISU) and men's substance abuse residential beds. Currently in design and scheduled to be completed 3rd Quarter 2026
- **Multipurpose Emergency Preparedness Project** – Design and construct a multi-purpose facility to serve as primary special medical needs shelter for hurricanes, and a consolidated shelter for both post-hurricane and non-hurricane evacuations. Project initiation phase and delivery method determination is underway with project construction completion expected in 3rd quarter of 2026
- **Eco-Discovery Center** – Design and construction of a 10,000 sq. ft. facility to serve the County and the region with eco-tourism opportunities and house the Flagler County Tourism Development Office. Project initiation phase and delivery method determination is underway with project construction completion expected in 2nd quarter of 2027

➤ **Stormwater Master Plan:** Countywide Engineering study to develop a Stormwater Master Plan (SMP) was completed in the 2nd quarter of 2024 and adopted by the BOCC for implementation. Research and pursuit of stormwater grant funding opportunities is ongoing for Stormwater Capital Improvement priority projects. Coordination with the Florida Department of Environmental Protection (FDEP) for the development of the County's Municipal Separate Storm Sewer System (MS4) permit is also ongoing

- **Malacompra Canal Restoration and Resilience** – Design and permitting for the drainage infrastructure improvements for approximately 4,200 linear feet of the existing Malacompra Canal. Design is underway with anticipated completion in the 2nd quarter of 2026 followed by project closeout in the 3rd quarter of 2026

Engineering

General Fund

Fund 1001 Div. 0800	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
541- Road and Street Facilities							
512000	Regular Salaries	774,920	711,351	848,431	876,614	28,183	8.0 FTE with 2% COLA
514000	Overtime	31	0	0	0	0	
52XXXX	Employee Benefits	267,699	262,105	343,500	362,617	19,117	
Total Personnel Expenditures		1,042,650	973,456	1,191,931	1,239,231	47,300	
531000	Professional Services	46,406	111,684	125,000	125,000	0	Various Engineering Services
534006	Other Contracted Services	0	0	500	500	0	
540000	Travel Expenses	2,095	1,702	3,300	3,500	200	
541001	Devices and Accessories	0	0	500	500	0	
541002	Communications	547	137	800	800	0	
542000	Postage Expense	349	79	400	400	0	
544000	Rentals & Leases	0	0	16,368	0	(16,368)	Moved Vehicle Leases to Fleet
544001	IT Rentals & Leases	0	0	700	700	0	
545003	Vehicle Insurance	846	2,097	2,307	0	(2,307)	Vehicle Moved to Fleet
546001	Building/Equipment Repairs	38,860	0	385	380	(5)	
546003	Vehicle Repair	406	960	700	0	(700)	Vehicle Moved to Fleet
546004	Maintenance Agreements	531	0	0	0	0	
546006	Small Tools & Equipment	48	536	400	350	(50)	
546008	IT Maintenance Agreements	0	475	3,000	2,500	(500)	Copier/Scanner Maintenance
547000	Printing & Binding	58	151	200	500	300	Business Cards for 8 Employees
549000	Other Current Charges	465	250	800	800	0	
549004	Advertising	822	983	1,400	1,400	0	
551000	Office Supplies	521	1,122	2,500	2,500	0	
551001	Office Equipment	668	3,272	4,000	3,500	(500)	Office Furniture for Reorganization & New Employees
551004	IT Office Equipment	0	1,535	0	0	0	
552001	Gas, Oil & Lubricants	699	793	3,000	0	(3,000)	Vehicle Moved to Fleet
552002	Other Operating Expenses	1,270	695	1,200	1,200	0	Drinking Water
552005	Clothing & Wearing Apparel	0	305	100	100	0	Safety PPE
554001	Publications/Memberships	11,291	7,382	10,000	10,000	0	FACERS, FSBPA, ASCE & Autodesk Memberships
554003	IT Books, Publications & Subscript	0	2,646	0	0	0	
555001	Employee Education/Training	1,064	335	6,500	6,500	0	
555002	Conference/Seminar Regist	300	1,820	2,000	2,000	0	FSBOA, APWA, FACERS Conferences
Total Operating Expenditures		107,246	138,958	186,060	163,130	(22,930)	

(continued on next page)

Engineering

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0800	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
	Expenditures (continued)						
564000	Machinery	27,338	0	0	0	0	
564004	GASB87 Capital Outlay - Fleet	74,789	1,165	0	0	0	
	Total Capital Expenditures	102,127	1,165	0	0	0	
571003	Lease Principal-GASB 87	7,461	14,392	0	0	0	
572006	Lease Interest-GASB 87	976	1,964	0	0	0	
	Total Debt Expenditures	8,437	16,356	0	0	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	1,260,459	1,129,936	1,377,991	1,402,361	24,370	1.77%

Emergency Management - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures						
Emergency Management - Personnel	547,912	549,692	639,685	689,143	49,458	
Emergency Management - Operating	131,671	140,048	195,356	212,791	17,435	
Emergency Management - Grants & Aids	12,000	12,000	13,200	13,800	600	
Emergency Management - Capital	38,740	34,995	0	0	0	
Total Expenditures	730,324	736,736	848,241	915,734	67,493	Overall Expenditure Increase/Decrease: 7.96%

Emergency Management
6.0 FTE

Description

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

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 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, and the Federal Emergency Management Performance Grant (EMPG) 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 2025-2026

- 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
- Maintain accreditation through the Emergency Management Accreditation Program

Strategic Plan Focus Area

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

Strategic Objectives

- ✓ Improve preparedness through continued training and exercise opportunities
 - Schedule a minimum of 4 exercises per year
 - Offer monthly basic ICS classes for all new employees and those needing a refresher course
 - Offer 300 and 400 Level ICS Classes at least annually
 - Annually review the County’s Multi-Year Training and Exercise Plan (MYTEP)
- ✓ Enhance outreach initiatives to create a culture of preparedness across Flagler County
 - Distribute 10,000 Disaster Preparedness Guides per fiscal year
 - Increase Persons with Special Needs (PSN) registration among vulnerable populations, to match our population growth
 - Increase ALERTFlagler enrollment, to match our population growth
- ✓ Encourage cooperation and collaboration with municipal partners.
 - Bolster community based disaster volunteers, 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	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Number of training classes held	PH 3	45	48	45	48
2. Training classes attendance	PH 3	450	500	450	500
3. Number of exercises held	PH 3	15	14	15	15
4. Exercises held attendance	PH 3	195	216	100	225
5. PSN enrollment	PH 3	290	251	275	300
6. ALERTFlagler enrollment	PH 3	104,992	118,001	120,000	130,000
7. Community outreach and preparedness presentations	PH 3	36	43	40	45
8. Estimated audience reached for outreach and preparedness presentations	PH 3	9,087	17,089	15,000	17,000
9. Disaster preparedness guides distributed	PH 3	9,500	9,500	10,000	10,000
10. Social media followers	PH 3	27,819	28,950	29,000	29,500

Major Initiatives / Highlights

- Continued to enhance the strong partnerships with municipal partners, constitutional offices, local/special districts, non-governmental agencies, and State/Federal agencies to increase the ability to serve our community in a disaster
- Completed installation of a County-centric weather radar providing better situational awareness
- Obtained state approval of updated Comprehensive Emergency Management Plan
- Increased emergency and disaster volunteer training and participation opportunities
- Coordinated the preparedness and response for Hurricane Milton
- Maintained accreditation through the Emergency Management Accreditation Program (EMAP)

Emergency Management

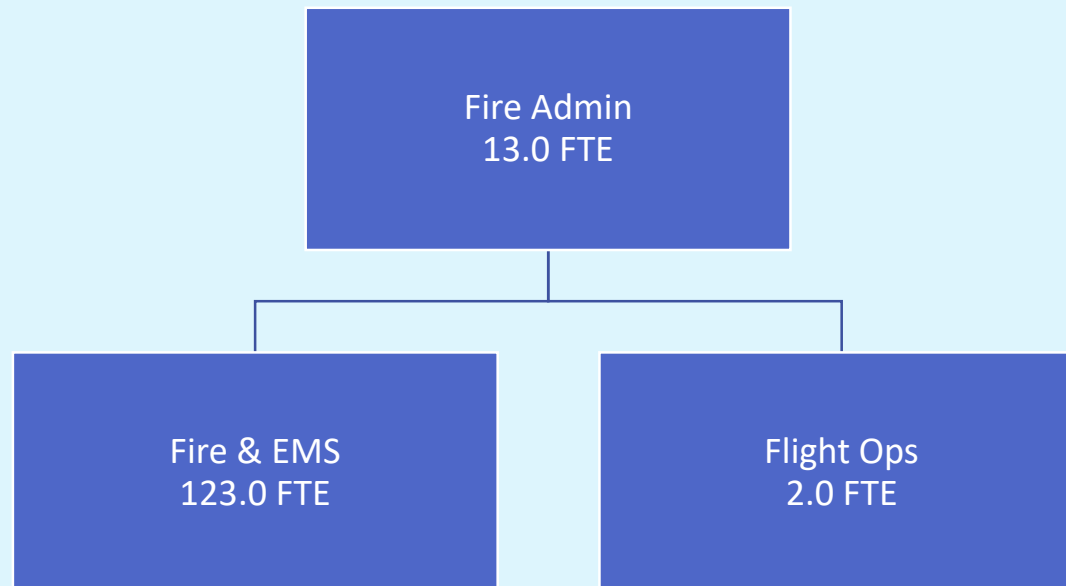
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1000	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
525- Emergency and Disaster Relief Services							
512000	Regular Salaries	382,092	375,441	425,070	457,828	32,758	6.0 FTE with 2.0% COLA
514000	Overtime	3,907	2,585	0	0	0	
52XXXX	Employee Benefits	161,913	171,666	214,615	231,315	16,700	
	Total Personnel Expenditures	547,912	549,692	639,685	689,143	49,458	
534006	Other Contracted Services	146	234	1,000	1,000	0	Volunteer Background Checks
540000	Travel Expense	683	1,465	1,500	2,500	1,000	Disaster Response & Workshops
541001	Communications Devices & Accessories	11	161	500	0	(500)	
541002	Communications Recurring	7,749	16,067	19,965	26,710	6,745	Radio User Fees & Voice Services
541003	Communications Install/Repair	0	792	1,000	1,000	0	
542000	Postage	140	127	500	500	0	
543000	Utilities Expense	93,410	92,521	125,700	122,400	(3,300)	Electric/Water for EOC and VSB
544000	Rentals & Leases	4,746	0	1,500	2,000	500	Portable Toilet and Minor Equip Rentals
544001	IT Rentals & Leases	0	4,476	4,746	4,746	0	Radio Rentals
544002	Long Term Lease	0	0	0	7,800	7,800	Lease Vehicle - Rolling Stock
545003	Vehicle Insurance	1,122	1,705	2,270	2,310	40	
546001	Building/Equipment Repairs	4,164	202	4,500	4,500	0	EOC & VSB Facility Equipment
546003	Vehicle Repair	4,288	3,266	5,000	6,000	1,000	4 Vehicles 1 Trailer 2 VMB
546004	Maintenance Agreements	5,323	4,474	3,000	6,500	3,500	Fixed/Mobile Lift & Generator Trailer Maintenance
546006	Small Tools & Equipment	81	86	250	250	0	
546008	IT Maintenance Agreements	0	5,270	5,550	5,500	(50)	A/V System Maintenance
547000	Printing & Binding	0	92	0	0	0	
548001	Promotional Activities	742	0	0	0	0	
549000	Other Current Chrgs & Obligation	599	137	3,250	3,250	0	EMAP Accreditation Fees
549004	Advertising	0	0	500	500	0	Legal Ads
551000	Office Supplies	410	10	1,000	1,000	0	
551001	Office Equipment	16	2,552	0	0	0	
552001	Gas, Oil & Lubricants	2,162	1,075	4,525	4,525	0	Generators & Vehicles
552002	Other Operating Expenses	647	638	2,500	3,000	500	Emergency & Special Events
552005	Clothing & Wearing Apparel	1,948	1,899	2,000	2,000	0	Protective Gear and Uniforms
554001	Publications & Memberships	1,360	1,639	2,100	2,100	0	FEPA & IAEM Membership
555001	Training/Educational Cost	1,925	1,159	2,500	2,700	200	
	Total Operating Expenditures	131,671	140,048	195,356	212,791	17,435	
564000	Machinery and Equipment	38,740	34,995	0	0	0	
	Total Capital Expenditures	38,740	34,995	0	0	0	
582005	Flagler Volunteer Services	12,000	12,000	13,200	13,800	600	Flagler Volunteer Services
	Total Grants and Aids	12,000	12,000	13,200	13,800	600	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	730,324	736,736	848,241	915,734	67,493	7.96%

Fire/Rescue - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures						
Fire Admin - Personnel	1,964,383	2,035,934	2,102,054	2,185,062	83,008	
Fire Admin - Operating	26,408	37,939	117,414	67,292	(50,122)	
Fire/Rescue - Personnel	6,042,774	6,265,096	4,469,570	5,254,250	784,680	
Fire/Rescue - Operating	741,531	1,194,155	896,309	1,064,904	168,595	
Fire/Rescue - Capital	1,505,513	297,412	158,000	830,000	672,000	
Fire/Rescue - Debt	0	3,928	0	0	0	
EMS - Personnel	5,818,560	6,150,385	10,117,720	11,946,383	1,828,663	
EMS - Operating	1,194,132	1,280,213	1,304,557	1,505,235	200,678	
EMS - Capital	25,349	2,501,139	901,000	866,000	(35,000)	
EMS - Debt	0	16,473	0	0	0	
Flight Ops - Personnel	444,464	431,476	408,322	528,537	120,215	
Flight Ops - Operating	304,184	306,593	497,637	472,396	(25,241)	
Flight Ops - Capital	1,605,142	3,836,614	0	0	0	
Flight Ops - Debt	0	9,941	0	0	0	
Fire/EMS Equipment	0	0	37,000	37,000	0	
Total Expenditures	19,672,437	24,367,298	21,009,583	24,757,059	3,747,476	Overall Expenditure Increase/Decrease: 17.84%



Fire/Rescue - Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1120	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	1,189,325	1,219,477	1,292,854	1,312,937	20,083	13.0 FTE with 2% COLA
514000	Overtime	121,365	102,233	69,312	75,104	5,792	
52XXXX	Employee Benefits	653,693	714,224	739,888	797,021	57,133	
	Total Personnel Expenditures	1,964,383	2,035,934	2,102,054	2,185,062	83,008	
540000	Travel & Per Diem	551	619	4,600	4,600	0	
541002	Communications Recurring	8,600	23,717	22,726	32,604	9,878	Radio User Fees
541003	Communications Install/Repair	0	0	5,800	5,800	0	
544000	Rentals & Leases	12,888	0	60,000	0	(60,000)	
544001	IT Rentals & Leases	0	12,888	12,888	12,888	0	Radio Rentals
551001	Office Equipment	0	0	5,000	5,000	0	
552005	Clothing & Wearing Apparel	4,369	715	6,400	6,400	0	
	Total Operating Expenditures	26,408	37,939	117,414	67,292	(50,122)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		1,990,790	2,073,872	2,219,468	2,252,354	32,886	1.48%

Description

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

Fire/Rescue operates with 123 full-time employee (FTE) positions. All members of Fire Rescue are certified in the delivery of fire protection and emergency medical services to provide the highest quality of care. Dual Certified personnel have the knowledge to perform fire suppression activities, vehicle extrication, confined space rescues, high and low angle rescues, Hazardous Material mitigation, ocean and flood water rescue, as well as both basic and advanced medical procedures following established protocols approved by the County Medical Director and the Fire Chief.

The Fire/Rescue Division staffs Station 16 (Halifax), Station 40 (Hammock), Station 51 (Espanola), Station 52 (Bunnell), 57 (St Johns Park), and 52 (Airport) with fire and EMS full time personnel. Station 31 (Korona) and Station 81 (Rima Ridge) are staffed with volunteer personnel for fire response with support members. In addition to County owned facilities, FCFR staffs EMS/transport units in Palm Coast Fire Department Stations 21, 22, 24, 25 and Flagler Beach Fire Department Station 11.

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



Primary Functions

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

(continued on next page)

Primary Functions (continued)

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

Goals FY 2025-2026

- Continue implementation of the department's replacement plan for all outdated capital equipment
- Customer Focus – Monitor operations to enhance customer service and raise the quality of fire and EMS services
- Financial Stability – Foster a correlative relationship between function and process of fire and EMS services in order to live within financial resource limits
- Future Vision – Strategically identify and respond to critical opportunities and challenges to enhance services provided and quality of life
- Finalize and submit an application to the Commission on Accreditation on Ambulance Services (CAAS)

Strategic Plan Focus Area

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

(continued on next page)

Strategic Objectives

- ✓ Work with county administration to continue implementation of capital equipment replacement plan designating funds to be set aside each year to accomplish a 10-year replacement plan of capital equipment
- ✓ Continue internal and external professional development programs and opportunities to ensure the provision of high-quality services
- ✓ 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 workforce capable of responding proficiently to all hazards presented
- ✓ Identify and support processes and procedures that improve the mental health of Flagler County Fire Rescue personnel
- ✓ Continue identification and implementation of processes and procedures that reduce the exposure of Flagler County Fire Rescue personnel to known carcinogens

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Annual Training Expense	PH 2	\$86,826	\$62,94	\$121,500	\$136,996
2. Medical Transports	PH 3	10,760	11,440	12,070	12,311
3. Emergency Response - Fire Related Calls	PH 3	220	195	254	259
4. Emergency Response - EMS Related Calls	PH 3	14,138	15,045	15,149	15,728
5. Fire Prevention: Annual Fire Safety Inspections	PH 2	242	413	571	582

Major Initiatives / Highlights

- Supported the State of Florida's Coordinated Opioid Recovery Program (CORE) using the department's Community Paramedics
- Placed in-service four replacement Rescues (ambulances)
- Placed orders for three replacement Rescues to be delivered in FY 25
- Added "Rescue Supervisor" positions to each Rescue not currently staffed with an "officer" to ensure supervisory responsibilities on all emergency response units

Fire/Rescue

General Fund

Fund 1001 Div. 1100	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	3,114,196	3,206,455	2,180,190	2,545,293	365,103	123.0 FTE with 2% COLA, 30% Split (Includes 15 FTE DU)
513001	Special Team Pay	68,700	16,850	73,200	73,200	0	Split with EMS
514000	Sick & Relief/Holiday Overtime	571,964	438,698	282,836	256,121	(26,715)	
514001	Scheduled Overtime	204,750	245,728	183,840	210,914	27,074	
515000	Firefighters Supplemental	31,030	31,060	40,000	40,000	0	
52XXXX	Employee Benefits	2,052,134	2,326,305	1,709,504	2,128,722	419,218	
Total Personnel Expenditures		6,042,774	6,265,096	4,469,570	5,254,250	784,680	
531000	Professional Services	28,461	29,599	40,130	40,189	59	Drug Screening & LifeScan
534006	Other Contracted Services	13,095	23,507	31,468	40,528	9,060	Fire Equip & SCBA Flow Testing, Tower Insp, Janitorial
534010	Governmental Services	9,927	0	0	0	0	
540000	Travel & Per Diem	8,903	11,273	12,500	12,500	0	FF Travel & Volunteer FF Reimbursement
541001	Devices & Accessories	2,675	21,377	1,476	2,000	524	Replacement Batteries for Radios/Pagers
541002	Communications Recurring	32,388	78,248	61,935	83,877	21,942	Radio User Fees, Cell Svc, Internet, Station Phone
541003	Communications Install/Repair	8	7,159	3,750	3,750	0	
542000	Freight & Postage	737	487	1,000	1,000	0	
543000	Utility Services	30,664	31,014	38,731	39,000	269	
544000	Rentals & Leases	34,637	7,639	18,354	14,785	(3,569)	Water Dispenser, Water Softener, CONEX Rental
544001	IT Rentals & Leases	0	29,550	17,730	17,730	0	Fire Rescue Radio Rentals
544002	Long Term Lease	0	0	0	18,960	18,960	30% of 6 Vehicle Leases
545001	General Liability Insurance	15,927	0	892	0	(892)	
545003	Vehicle Insurance	19,106	34,245	45,237	73,308	28,071	
546001	Building & Equipment Repairs	19,260	17,944	22,500	22,500	0	Misc Repairs to Stations
546003	Vehicle Repair	100,960	164,236	125,000	127,000	2,000	
546004	Maintenance Agreements	14,309	31,345	31,057	34,750	3,693	Extrication, Mobile Eyes/Air Comp Insp, Sftwr-70%
546006	Small Tools & Equipment	91,370	350,872	131,000	78,000	(53,000)	
546008	IT Maintenance Agreements	0	4,772	5,114	5,114	0	CAD Interface, EOC Copier Maintenance
546010	IT Small Tools & Equipment	0	4,563	0	0	0	
547000	Printing & Binding	105	147	1,000	1,000	0	
548001	Promotional Activities	683	2,006	3,600	3,600	0	Fire Prevention Brochures
549000	Other Current Charges & Obligations	7,531	4,450	11,875	11,875	0	Bunker Gear Cleaning, Alterations, & Repairs
549002	Service Awards & Recognition	724	1,875	2,000	2,000	0	
551000	Office Supplies	1,534	741	2,000	2,000	0	
551001	Office Equipment	3,908	2,435	2,000	2,000	0	
552001	Gas, Oil & Lubricants	89,365	90,188	75,000	82,000	7,000	
552002	Other Operating Expenses	39,545	57,040	24,500	47,497	22,997	Foam, H2O, Cleaning Supplies, Gym Equipment

(continued on next page)

Fire/Rescue

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1100	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures (continued)							
552005	Clothing & Wearing Apparel	149,198	143,175	133,384	232,834	99,450	Bunker Gear, Uniforms, Flight Suits, Badges
552006	Data Processing Software	5,030	0	0	0	0	
552007	Ambulance Drugs	1,145	0	0	0	0	
554001	Publications & Memberships	14,609	30,534	23,796	23,796	0	NFPA Codes, Training Software, Memberships
554003	IT Books, Publ, Subscrpt & Mmbshp	0	1,341	13,055	17,586	4,531	VPN Licenses, Cloud Subscription
555001	Training & Educational Costs	3,801	6,371	9,825	12,325	2,500	Engine Academy, Textbooks, Online Training
555002	Conference & Seminar Registration	1,930	6,022	6,400	11,400	5,000	
Total Operating Expenditures		741,531	1,194,155	896,309	1,064,904	168,595	
564000	Machinery & Equipment	1,505,513	193,171	158,000	830,000	672,000	
564004	GASB 87 Capital Outlay - Fleet	0	104,242	0	0	0	
Total Capital Expenditures		1,505,513	297,412	158,000	830,000	672,000	
571003	Lease Principal - GASB 87	0	3,515	0	0	0	
572006	Lease Interest - GASB 87	0	413	0	0	0	
Total Debt Expenditures		0	3,928	0	0	0	
Total Expenditures						Overall Expenditure Increase/Decrease:	
		8,289,818	7,760,591	5,523,879	7,149,154	1,625,275	29.42%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost
Tanker Truck	650,000
Attack Truck	180,000
Total	830,000

Fund 1001 Div. 1110	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures							
526- Ambulance and Rescue Services							
512000	Regular Salaries	3,086,352	3,204,305	5,087,115	5,939,016	851,901	123.0 FTE with 2% COLA, 70% Split (Includes 15 FTE DU)
514000	Sick & Relief/Holiday Overtime	526,098	418,138	659,954	597,616	(62,338)	Split with Fire/Rescue
514001	Scheduled Overtime	204,735	245,746	428,962	492,131	63,169	
52XXXX	Employee Benefits	2,001,375	2,282,196	3,941,689	4,917,620	975,931	
Total Personnel Expenditures		5,818,560	6,150,385	10,117,720	11,946,383	1,828,663	
531000	Professional Services	58,526	60,232	70,130	70,189	59	Medical Director Svcs, Drug Screen & Lifescan
534006	Other Contracted Services	279,600	292,021	178,428	173,728	(4,700)	Amb.Billing, Janitorial, Med Waste Rmv. Fire Ext
540000	Travel & Per Diem	3,330	1,577	3,000	3,000	0	
541001	Devices & Accessories	5,216	13,105	5,882	5,882	0	
541002	Communications Recurring	22,350	75,146	115,651	165,851	50,200	Radio User Fees, Station Phone Lines, Cell Service
541003	Communications Install/Repair	4,950	4,632	3,750	3,750	0	
542000	Freight & Postage	225	128	500	500	0	
543000	Utility Services	24,247	24,648	26,052	26,052	0	Electric & Water Service
544000	Rentals & Leases	30,271	510	6,770	4,104	(2,666)	Cylinder, Water Softener & Cooler Rental
544001	IT Rentals & Leases	0	29,550	41,370	41,370	0	Rescue Radio Rental
544002	Long Term Lease	0	0	0	44,232	44,232	Vehicles moved from Rentals & Leases
545003	Vehicle Insurance	25,724	21,383	35,820	31,418	(4,402)	
545008	Inland Marine Insurance	0	0	1,027	9,785	8,758	Skiff, Jet Skis, John Boats
546001	Building/Equipment Repairs	2,158	3,632	2,500	2,500	0	
546003	Vehicle Repair	101,377	86,324	126,800	125,000	(1,800)	
546004	Maintenance Agreements	27,267	24,584	109,312	138,320	29,008	ESO Interface, LifePak, Stretcher Maint.
546006	Small Tools & Equipment	17,086	46,436	6,000	6,000	0	
546008	IT Maintenance Agreements	0	4,772	5,114	5,114	0	CAD Interface & EOC Copier Maintenance
547000	Printing & Binding	593	1,109	1,500	1,500	0	
548001	Promotional Activities	3,320	1,179	3,125	3,125	0	Community Outreach Program
549000	Other Current Charges & Obligations	8,328	18,374	26,725	27,025	300	Recertifications, Licenses, Uniform Cleaning
549002	Service Awards & Recognition	210	909	0	0	0	
549005	Bank Analysis Fees	0	0	8,000	0	(8,000)	
551000	Office Supplies	2,043	1,285	2,000	2,000	0	
551001	Office Equipment	7,101	1,853	2,000	2,000	0	
551004	IT Office Equipment	0	22,890	0	0	0	
552001	Gas, Oil & Lubricants	93,066	69,744	75,000	80,000	5,000	
552002	Other Operating Expenses	28,069	44,490	28,175	81,833	53,658	Oxygen, Cleaning Supplies, Gym Equipment
552005	Clothing & Wearing Apparel	46,296	56,698	37,973	37,973	0	Staff Uniforms
552006	Data Processing Software	33,600	0	0	0	0	

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General Fund

Rolling Stock	
Proposed Replacement	Cost
7x16 Utility Trailer	6,000
Rescue	430,000
Rescue	430,000
Total	<u>866,000</u>

Description

The Flight Operations Division operates “FireFlight” on a 12-hour schedule from 8 a.m. to 8 p.m., 365 days per year. for immediate response and recovery to public safety incidents for all of Flagler County. FireFlight has the following four distinct mission profiles:

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

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

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

The highest priority for Flight Operations is to provide countywide aerial fire suppression support efficiently and effectively when requested. Flight Operations is an integral part of mitigation and response for containment of wildfires in Flagler County. Since FireFlight went into service in January 2002, it has flown over 5,238 hours, delivered over 2 million gallons of water on wildfires, transported more than 800 trauma patients, conducted nearly 800 law enforcement missions, and almost 300 search and rescue missions. Additionally, FireFlight air ambulance billing has returned more than \$3.7 million to the County’s General Fund. Operational mandates for Flight Operations include directives from the Federal Aviation Authority, Department of Homeland Security, Department of Defense, Florida Forest Service, Florida Department of Transportation, Flagler County Airport Procedures, Flagler County Codes, and Florida Department of Law Enforcement.



Primary Functions

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

Goals FY 2025-2026

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

Strategic Plan Focus Area

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

Strategic Objectives

- ✓ Develop department members to provide quality service, through training, and by encouraging and supporting college education
- ✓ Foster total quality customer service through employee empowerment, customer oriented service, and loyalty to County services
- ✓ Promote an awareness of fiscal responsibility
- ✓ Enhance the services provided by continually assessing the needs of the community and keeping pace with growth
- ✓ Provide a force with the ability to respond with proficiency to any hazards presented

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. EMS Flights	PH 3	26	36	26	30
2. Fire Reconnaissance Flights	PH 2	87	68	75	70
3. Fire Suppression Flights	PH 3	35	23	32	36
4. Mutual Aid Fire Flights	PH 3	2	4	2	2
5. Law Enforcement Flights	PH 3	44	45	50	45
6. Maintenance Flights	PH 2	12	4	10	10
7. Search & Rescue Flights	PH 3	6	5	10	10
8. Training Flights	PH 2	15	14	12	12
9. Community Service Flights	PH 3	6	17	20	17

Major Initiatives / Highlights

- Pilots attended annual training at the Airbus Helicopters Training Center in Grand Prairie, Texas, and completed annual check rides with the FAA. All 7 flight medics completed annual Air Crewmember and Night Vision Goggle training
- Flight Operations passed all FAA base inspections, maintenance records check and FAA/DOT Drug/Alcohol Program Inspection
- Pilots and flight medics completed an in-house water survival-training course
- Director of Maintenance completed two 100-hour inspections, and one annual inspection
- Supported Flagler County Land Management and Department of Environmental Protection prescribed burns
- Responded mutual aid to Volusia County, St. Johns County, and Florida Forest Service for wildfire incidents. FireFlight operations successfully helped to keep these fires from entering Flagler County

Fire/Rescue - Flight Operations

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1105	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	274,280	220,616	230,277	231,671	1,394	2.0 FTE with 2% COLA
513000	Other Salaries and Wages	1,702	983	31,231	76,055	44,824	On-Call Mechanic and Pilot
514000	Overtime	25,299	65,473	10,000	60,000	50,000	Based on Actuals
52XXXX	Employee Benefits	143,183	144,405	136,814	160,811	23,997	
Total Personnel Expenditures		444,464	431,476	408,322	528,537	120,215	
531000	Professional Services	649	2,665	2,714	2,716	2	Lifescan & FAA Required Drug Screenings
534006	Other Contracted Services	2,056	3,169	3,460	3,460	0	Night Vision Goggle, Life Vest/Raft & Air Bottle Certs
540000	Travel & Per Diem	5,247	10,826	6,300	8,300	2,000	
541001	Devices & Accessories	0	0	300	300	0	
541002	Communications Recurring	6,232	7,632	10,417	15,626	5,209	Inflight Tracking & Radio User Fees
541003	Communications Install/Repair	6,538	242	2,000	2,000	0	
542000	Freight & Postage	1,217	1,539	1,600	1,900	300	Night Vision Goggle, Life Vest/Raft/Gear Certification
543000	Utility Services	4,356	5,827	5,362	5,362	0	
544000	Rentals & Leases	22,228	17,699	35,898	26,735	(9,163)	Hangar Rent
544001	IT Rentals & Leases	0	1,668	1,668	1,668	0	Radio Rental
544002	Long Term Lease	0	0	0	9,960	9,960	Vehicles Moved from Rentals & Leases, 544000
545003	Vehicle Insurance	282	713	1,762	1,793	31	
545004	Property & Casualty Insurance	54,924	137,185	98,282	101,569	3,287	Helicopter
546001	Building/Equipment Repairs	727	10,068	3,100	3,100	0	Hangar & Helmet Repair
546003	Vehicle Repair	56,848	19,522	59,725	8,975	(50,750)	
546004	Maintenance Agreements	50,851	38,318	137,247	132,380	(4,867)	Hourly Flight Support
546006	Small Tools & Equipment	11,432	7,246	5,000	8,500	3,500	
547000	Printing & Binding	50	245	0	0	0	
549000	Other Current Charges & Obligations	0	600	375	375	0	Jet Engine Oil Analysis
551000	Office Supplies	681	428	1,000	1,000	0	
551001	Office Equipment	0	0	800	800	0	
552001	Gas, Oil & Lubricants	1,980	2,359	5,300	5,300	0	
552002	Other Operating Expenses	4,312	2,432	7,900	7,900	0	Fire Foam, Cleaning Supplies, Furniture Replacement
552003	Aviation Oil & Jet Fuel	5,626	0	0	0	0	
552004	Jet fuel(Jet A)	32,966	30,239	57,750	60,000	2,250	Helicopter Fuel
552005	Clothing & Wearing Apparel	5,990	2,060	3,825	3,825	0	
554001	Publications & Memberships	339	729	11,805	11,805	0	FAA Publications/Subscriptions/Software
555001	Training & Educational Costs	28,238	3,182	34,047	47,047	13,000	
555002	Conference & Seminar Registration	415	0	0	0	0	
Total Operating Expenditures		304,184	306,593	497,637	472,396	(25,241)	

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Fire/Rescue - Flight Operations

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1105	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures (continued)							
564000	Machinery & Equipment	1,605,142	91,890	0	0	0	
564001	Fleet Equipment & Machinery	0	3,744,016	0	0	0	
564004	GASB 87 Capital Outlay - Fleet	0	709	0	0	0	
	Total Capital Expenditures	1,605,142	3,836,614	0	0	0	
571003	Lease Principal - GASB 87	0	8,748	0	0	0	
572006	Lease Interest - GASB 87	0	1,194	0	0	0	
	Total Debt Expenditures	0	9,941	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		2,353,789	4,584,624	905,959	1,000,933	94,974	10.48%

Fire/Rescue - Fire/EMS Equipment

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1115	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
522- Fire Control							
	546006 Small Tools & Equipment	0	0	15,000	15,000	0	Hose Replacement
	552002 Other Operating Expenses	0	0	7,000	7,000	0	Household Items & Furniture Replacement
526- Ambulance and Rescue Services							
	546006 Small Tools & Equipment	0	0	8,000	8,000	0	Equipment for New Rescue
	552002 Other Operating Expenses	0	0	7,000	7,000	0	Household Items & Furniture Replacement
	Total Operating Expenditures	0	0	37,000	37,000	0	
Overall Expenditure Increase/Decrease:							
	Total Expenditures	0	0	37,000	37,000	0	0.00%

911 Dispatch - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/(-)	Comments
Expenditures						
911 Dispatch- Personnel	0	0	0	2,841,723	2,841,723	
911 Dispatch - Operating	0	0	0	61,915	61,915	
Total Expenditures	0	0	0	2,903,638	2,903,638	Overall Expenditure Increase/Decrease: N/A

911 Dispatch
28.0 FTE

911 Dispatch

General Fund

Fund 1001 Div. 0423	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
529- Other Public Safety							
512000	Regular Salaries	0	0	0	1,756,918	1,756,918	28.0 FTE with 2% COLA
514000	Overtime	0	0	0	180,936	180,936	
52XXXX	Employee Benefits	0	0	0	903,869	903,869	
	Total Personnel Expenditures	0	0	0	2,841,723	2,841,723	
534006	Other Contracted Services	0	0	0	6,600	6,600	Language Translation Service and Pre-Screening Exams
540000	Travel Expense	0	0	0	15,000	15,000	Travel for Conferences and Training
541001	Communications Devices & Accessories	0	0	0	100	100	Phone Cases and Chargers
541002	Communications Recurring	0	0	0	10,660	10,660	Satellite Internet for Go-Kits, 4 Cell Phones
542000	Postage	0	0	0	200	200	
546004	Maintenance Agreements	0	0	0	2,000	2,000	Water Filtration Maintenance
546008	IT Maintenance Agreements	0	0	0	2,700	2,700	Training Platform
547000	Printing & Binding	0	0	0	150	150	
549000	Other Current Charges & Obligation	0	0	0	8,000	8,000	Estimated Accreditation Fees
551000	Office Supplies	0	0	0	3,305	3,305	
551004	IT Office Equipment	0	0	0	6,000	6,000	Two Additional Laptops
552002	Other Operating Expenses	0	0	0	2,200	2,200	Cleaning and Sanitization Supplies
555001	Training/Educational Cost	0	0	0	5,000	5,000	
	Total Operating Expenditures	0	0	0	61,915	61,915	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		0	0	0	2,903,638	2,903,638	N/A

Ag Extension Services - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures						
Ag Extension - Personnel	232,752	193,686	355,824	383,933	28,109	
Ag Extension - Operating	63,057	77,508	79,160	81,172	2,012	
Total Expenditures	295,810	271,194	434,984	465,105	30,121	Overall Expenditure Increase/Decrease: 6.92%

Ag Extension Services
6.60 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 silvaculture
- ❖ Provide education of Florida Friendly Landscaping, water conservation, preservation of natural resources, plant and insect identification and soil and water testing
- ❖ Train and develop Master Gardener volunteers, who educate others and give back to the local community, in the area of horticulture
- ❖ Teach nutrition and wellness, food safety and family economic stability through educational programs
- ❖ Engage youth in hands-on, experiential learning experiences that allow them to apply knowledge and skills in real-world contexts through various 4-H models, clubs, in school and afterschool programs. Educate individuals on the importance of protecting Flagler County's marine ecology system, including estuaries, watersheds & beaches & promote positive marine practices

Goals FY 2025-2026

- 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 Florida Cooperative Extension 2024-2029 Pathway to Creating Engagement Through Innovation and Excellence. 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

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Strategic Plan Focus Area

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

Strategic Objectives

- ✓ Agriculture and Natural Resources
 - 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
- ✓ Urban Horticulture and Master Gardener Volunteer Program
 - 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
 - Educate urban residents on sustainable horticultural practices that conserve resources, enhance biodiversity, and improve air and water quality
- ✓ 4-H Youth Development Program
 - Equip youth with knowledge and skills in science, technology, engineering, and mathematics (STEM) to prepare them for future careers
 - Encourage youth to take on leadership roles and become active, responsible citizens in their communities
- ✓ Sea Grant Program
 - Youth and adults will increase their knowledge about the coastal environment and report behavior changes that reduce negative human impacts on coastal areas
- ✓ Family Nutrition Program
 - Improve nutrition knowledge and healthy behaviors among children and youth through school-based programs
 - Youth participating in the Family Nutrition Program will increase their knowledge and report healthy lifestyle behavior changes
- ✓ Family a Consumer Science Program
 - Develop and implement programs that encourage healthy lifestyles, focusing on nutrition, physical activity, mental health, and disease prevention
 - Empower individuals and families with the knowledge and skills to manage their finances effectively, promoting economic stability and growth

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Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Number of participants at group learning events	EG 2	947	6,632	8,000	9,000
2. Number of field and office consultations	EG 2	398	383	400	400
3. Number of phone and email consultations	EG 2	4,010	3,226	3,500	5,000
4. Number of soil and water diagnostic tests	EG 2	100	113	100	200
5. Number of volunteer hours	EG 2	4,926	6,381	7,000	6,000
6. Value of volunteer hours	EG 2	\$49,260	\$63,810	\$70,000	\$60,000
7. Value of grants received	EG 2	N/A	N/A	\$7,000	0

Major Initiatives / Highlights

- Increasing the sustainability, profitability & competitiveness of agricultural and horticultural enterprises
- Enhancing and protecting water quality, quantity and supply
- Enhancing and conserving Florida's natural resources and environmental quality
- Creating Sustainable Urban and Suburban Communities
- Empowering Individuals and Families to Build Healthy Lives and Achieve Social and Economic Success
- Strengthening urban and rural community resources and economic development
- Preparing youth to be responsible citizens and productive members of the workforce

Ag Extension Services

General Fund

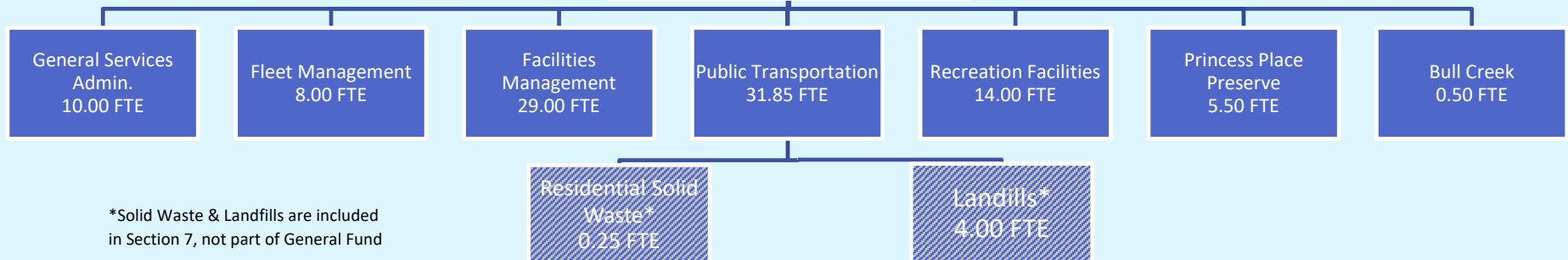
Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1200	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
537- Conservation and Resource Management							
512000	Regular Salaries	194,006	148,480	258,534	277,734	19,200	6.60 FTE with 2.0% COLA
514000	Overtime	0	0	1,000	1,000	0	
52XXXX	Employee Benefits	38,747	45,205	96,290	105,199	8,909	
Total Personnel Expenditures		232,752	193,686	355,824	383,933	28,109	
534006	Other Contracted Services	15,537	16,992	23,347	22,846	(501)	Sea Grant Agent/Lab Fees/Screenings
540000	Travel/Training	1,415	3,769	3,750	7,800	4,050	Travel for Presenting and Teaching
541001	Devices and Accessories	17	438	125	125	0	
541002	Communications Recurring	9,612	8,509	9,408	9,408	0	
542000	Postage Expense	68	15	0	50	50	
543000	Utilities Expense	16,349	15,795	18,000	19,500	1,500	
545003	Vehicle Insurance	846	671	740	753	13	
546001	Building/Equipment Repairs	335	70	950	950	0	
546003	Vehicle Repair	925	331	1,000	1,000	0	
546004	Maintenance Agreements	1,884	0	0	0	0	
546006	Small Tools & Equipment	1,087	1,529	1,100	950	(150)	
546008	IT Maintenance Agreements	0	2,075	1,884	2,000	116	
546010	IT Small Tools & Equipment	0	722	0	0	0	
547000	Printing & Binding	127	0	300	300	0	
549000	Other Current Charges	654	1,810	70	0	(70)	
551000	Office Supplies	911	1,095	1,986	1,986	0	
551001	Office Equipment	4,689	2,505	5,450	6,000	550	Printing Paper, Cartidges, Misc. Supplies
551004	IT Office Equipment	0	35	0	0	0	
552001	Gas, Oil & Lube	1,759	1,876	1,980	1,980	0	
552002	Other Operating Expenses	3,843	16,698	4,275	3,990	(285)	Materials and Demo Supplies, Water & Solutions
554001	Publications/Memberships	1,286	1,309	1,415	1,534	119	
555001	Training/Educational Cost	25	125	150	0	(150)	Moved to Travel/Training
555002	Conference/Seminar Registration	1,689	1,143	3,230	0	(3,230)	Moved to Travel/Training
Total Operating Expenditures		63,057	77,508	79,160	81,172	2,012	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		295,810	271,194	434,984	465,105	30,121	6.92%

General Services - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures						
General Services Admin - Personnel	650,007	852,219	966,122	1,178,665	212,543	
General Services Admin - Operating	17,535	19,589	28,656	40,504	11,848	
General Services Admin - Capital/Debt	49,187	52,239	0	0	0	
Fleet Management - Personnel	638,229	757,161	980,202	796,674	(183,528)	
Fleet Management - Operating	285,098	128,686	157,277	169,652	12,375	
Fleet Management - Capital/Debt	29,627	96,475	10,000	0	(10,000)	
Public Transportation - Personnel	1,598,375	1,844,113	2,249,905	2,244,102	(5,803)	
Public Transportation - Operating	528,002	584,356	684,217	719,984	35,767	
Facilities Management - Personnel	1,645,909	1,882,372	2,693,088	2,607,586	(85,502)	
Facilities Management - Operating	1,893,092	1,944,915	2,717,123	2,505,590	(211,533)	
Facilities Management - Capital/Debt	591,336	215,151	8,000	71,773	63,773	
GSB - Operating	850,510	886,477	1,235,089	1,369,979	134,890	
GSB - Capital	0	12,608	23,500	0	(23,500)	
Recreation Facilities - Personnel	888,163	914,316	1,296,849	1,162,262	(134,587)	
Recreation Facilities - Operating	871,124	857,585	1,131,304	1,208,851	77,547	
Recreation Facilities - Capital/Debt	429,851	140,031	390,618	62,000	(328,618)	
Recreation Facilities - Grants & Aids	260,157	160,476	169,000	169,000	0	
Vessel Registration - Operating	0	0	130,000	30,000	(100,000)	
Carver Center - Personnel	37,429	40,095	71,925	80,937	9,012	
Carver Center - Capital	0	12,455	0	0	0	
Carver Center - Grants & Aids	97,500	97,500	97,500	97,500	0	
Bull Creek - Personnel	16,924	23,719	30,585	33,069	2,484	
Bull Creek - Operating	76,986	25,003	45,005	42,005	(3,000)	
Bull Creek - Capital/Debt	10,194	17,869	0	0	0	
Princess Place - Personnel	292,523	414,402	427,784	457,480	29,696	
Princess Place - Operating	85,376	68,718	103,092	93,167	(9,925)	
Princess Place Eco Cottages - Personnel	10,144	0	0	0	0	
Princess Place Eco Cottages - Operating	55,129	50,330	71,902	71,344	(558)	
Total Expenditures	11,908,405	12,098,860	15,718,743	15,212,124	(506,619) -3.22%	Overall Expenditure Increase/Decrease:

General Services



*Solid Waste & Landfills are included in Section 7, not part of General Fund

General Services - Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1400	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	454,427	597,303	655,137	791,503	136,366	10.0 FTE with 2% COLA
514000	Overtime	2,037	3,226	4,600	4,600	0	
52XXXX	Employee Benefits	193,543	251,690	306,385	382,562	76,177	
	Total Personnel Expenditures	650,007	852,219	966,122	1,178,665	212,543	
540000	Travel	0	18	470	100	(370)	
541001	Devices and Accessories	30	809	450	450	0	
541002	Communications	1,948	2,383	3,312	3,312	0	
542000	Postage Expense	70	61	150	50	(100)	
544000	Rentals & Leases	1,069	1,066	1,152	1,250	98	Employee Uniforms
544002	Long Term Lease	0	0	0	18,240	18,240	2 Vehicle Leases
545003	Vehicle Insurance	310	1,082	1,850	1,882	32	
546001	Building/Equipment Repairs	0	25	0	0	0	
546003	Vehicle Repair	1,895	1,081	1,500	1,500	0	
546004	Maintenance Agreements	3,418	0	0	0	0	
546006	Small Tools & Equipment		10	100	0	(100)	
546008	IT Maintenance Agreements	0	1,893	2,772	2,520	(252)	Copier Usage
547000	Printing & Binding	1,046	0	1,200	0	(1,200)	Moved Costs to Divisions
548001	Promotional Activities	0	0	1,000	0	(1,000)	Moved Costs to Divisions
549000	Oth Curr Chgs and Obligations	319	342	0	0	0	
551000	Office Supplies	2,589	2,043	2,500	2,000	(500)	
551001	Office Equipment	401	811	3,500	1,500	(2,000)	
551004	IT Office Equipment	0	413	0	3,200	3,200	Toughbook
552001	Gas, Oil & Lubricants	4,383	4,286	2,500	4,300	1,800	
552002	Other Operating Expenses	8	3,067	200	200	0	
554001	Publications/Memberships	0	199	500	0	(500)	
555001	Training/Educational Cost	50	0	3,500	0	(3,500)	
555002	Conference/Seminar Regist	0	0	2,000	0	(2,000)	
	Total Operating Expenditures	17,535	19,589	28,656	40,504	11,848	
564004	GASB87 Capital Outlay - Fleet	44,038	40,798	0	0	0	
	Total Capital Expenditures	44,038	40,798	0	0	0	
571003	Lease Principal-GASB87	4,643	10,109	0	0	0	
572006	Lease Interest GASB87	505	1,333	0	0	0	
	Total Debt Expenditures	5,148	11,441	0	0	0	
							Overall Expenditure Increase/Decrease:
Total Expenditures		716,729	924,047	994,778	1,219,169	224,391	22.56%

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:

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

Fleet Management Facts

Annually, over 520,000 gallons of fuel are dispensed to the County's fleet.

The Fleet Management division receives approximately 3,000 service requests and provides maintenance and repairs for 1,030 County vehicles and pieces of equipment.

Primary Functions

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

Goals FY 2025-2026

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

Strategic Plan Focus Area

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

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	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Annual Fuel Usage (in Gallons)	GI 1	545,677	521,970	550,000	560,000
2. Percentage of Shop Time Spent on Preventative Maintenance	GI 1	52%	56%	60%	60%
3. Percentage of Shop Time Spent on Equipment Repairs	GI 1	48%	44%	40%	40%
4. Percentage of Service Mechanic Time Spent on Generator Maintenance	GI 1	11%	14%	10%	15%
5. Percentage of Service Mechanic Time Spent on Mobile Fuel Delivery & Service	GI 1	89%	86%	90%	85%

Major Initiatives / Highlights

- Fleet Management continues to perform all maintenance and repairs to the Flagler County Sheriff's Office fleet and equipment, as well as maintenance and repairs to the City of Flagler Beach's and City of Bunnell's fleet
- Fleet Management will be upgrading various shop equipment such as refrigerant machines and welders to enhance service capability
- Fleet Management has completed migration to the new Tyler MUNIS EAM work order system; will install tablet work order stations for each mechanic to increase efficiency and staff accountability in FY26

General Services - Fleet Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1405	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	439,795	512,025	647,026	525,408	(121,618)	8.0 FTE with 2% COLA
514000	Overtime	7,925	6,698	5,500	5,500	0	
52XXXX	Employee Benefits	190,509	238,438	327,676	265,766	(61,910)	
	Total Personnel Expenditures	638,229	757,161	980,202	796,674	(183,528)	
534006	Other Contracted Services	8,345	21,892	10,000	10,000	0	Disposal of Waste Oil, Tank Cleaning, Fuel Polishing
540000	Travel Expenses	0	565	1,000	500	(500)	
541001	Devices and Accessories	0	11	2,000	0	(2,000)	
541002	Communications Recurring	2,575	5,441	6,577	8,373	1,796	Cell Phones & Radio User Fees
542000	Postage	134	4	100	25	(75)	
544000	Rentals & Leases	5,361	5,562	16,488	4,622	(11,866)	Uniforms, Towels
544001	IT Rentals & Leases	0	870	870	870	0	
544002	Long Term Lease	0	0	0	60,573	60,573	Previously in Rentals & Leases & Pooled Vehicles
545003	Vehicle Insurance	2,143	2,215	2,442	5,969	3,527	
546001	Building/Equipment Repairs	5,527	7,276	20,000	12,000	(8,000)	Based on Actuals
546003	Vehicle Repair	210,003	27,270	30,000	13,150	(16,850)	Reduction Due to Leased Vehicles & Repair Needs
546004	Maintenance Agreements	4,438	4,438	10,000	5,000	(5,000)	
546006	Small Tools & Equip	12,750	3,033	24,000	8,000	(16,000)	Based on 2 Year Actuals
549000	Other Current Charges	0	370	50	50	0	
551000	Office Supplies	82	33	300	100	(200)	
551001	Office Equipment	145	0	2,500	1,000	(1,500)	
552001	Gas, Oil & Lubricants	23,982	39,100	19,550	23,270	3,720	1,100 Unleaded @ \$2.50/gal & 4,800 Diesel @ \$3.50/gal
552002	Other Operating Expenses	2,474	3,455	4,000	3,350	(650)	
551004	IT Office Equipment	0	0	0	5,000	5,000	Tablets & Workstations for EAM system
552005	Clothing & Wearing Apparel	0	13	0	0	0	
552006	Data Processing Software	5,088	0	5,000	0	(5,000)	Moved to Publications/Memberships
554001	Publications/Memberships	2,050	7,138	1,200	7,800	6,600	Diagnostic Testing & Fuel Management
555001	Training/Educational Cost	0	0	1,200	0	(1,200)	
	Total Operating Expenditures	285,098	128,686	157,277	169,652	12,375	
564000	Machinery and Equipment	29,627	52,768	10,000	0	(10,000)	
564004	GASB 87 Capital Outlay -Fleet	0	43,707	0	0	0	
	Total Capital Expenditures	29,627	96,475	10,000	0	(10,000)	
571003	Lease Principal-GASB 87	0	3,117	0	0	0	
572006	Lease Interest GASB 87	0	375	0	0	0	
	Total Debt Expenditures	0	3,492	0	0	0	
Overall Expenditure Increase/Decrease:							
	Total Expenditures	952,954	985,813	1,147,479	966,326	(181,153)	-15.79%

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 a focus on elderly people and people 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 update to the Transportation Development Plan (TDP) will meet the Federal and State planning requirement to enable Flagler County to secure available funding, which may be used to enhance services and add a fixed-route transportation system.

Public Transportation Information

- Provides transportation services to over 1,000 people.
- Average age of customers is 63 years old.
- 25% of customer base are wheelchair clients.
- 72% of riders have City of Palm Coast destinations.
- Provides an average of 370 trips per day every month.
- Operates 28 wheelchair accessible vehicles.
- Average trip length is over 7.8 miles.

Primary Functions

Provides Transportation:

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

Goals FY 2025-2026

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Number of passengers served	PH 1	830	1,020	1,400	1,750
2. Total number of trips	PH 1	85,426	87,070	95,000	100,000
3. Vehicle Miles Driven	PH 1	682,327	882,442	950,000	1,000,000
4. Cost per Paratransit Trip	PH 1	\$16.20	\$22.30	\$27.99	\$30.00
5. Grant Dollars & Other Revenues/Tax Dollars	PH 1	25/75	35/65	35/65	65/35
6. Tax Dollar Cost/Resident	PH 1	\$ 18.00	\$16.50	\$14.65	\$15.00

Major Initiatives / Highlights

- Pursue Federal Transit Administration 5307 grant funding to expand transit services in Flagler County
- Flagler County has upgraded the transportation software to include online reservation
- On April 15, 2024 Flagler County bus driver Richard Briggs was awarded the 2023 Florida Commission for the Transportation Disadvantaged Driver of the Year Award
- Flagler County is preparing its Major Transit Development Plan Update in FY26

General Services - Public Transportation

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1410	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/(-)	Comments
Expenditures							
544- Mass Transit Systems							
512000	Regular Salaries	956,040	1,090,738	1,405,249	1,377,040	(28,209)	31.85 FTE with 2% COLA
514000	Overtime	134,161	170,268	17,600	17,600	0	
52XXXX	Employee Benefits	508,174	583,107	827,056	849,462	22,406	
Total Personnel Expenditures		1,598,375	1,844,113	2,249,905	2,244,102	(5,803)	
531000	Professional Services	135	21,055	65,500	145,500	80,000	Required TDP Major Update Contracted Assistance
534006	Other Contracted Services	2,144	18,529	6,270	6,583	313	Fire Extinguishers, Pest Control
540000	Travel/Training	536	0	3,820	2,650	(1,170)	
541001	Devices & Accessories	6,995	0	1,000	500	(500)	
541002	Communications Recurring	16,757	47,595	54,189	74,394	20,205	Radio User Fees
541003	Communications Installation & Repairs	3,250	0	1,000	500	(500)	
542000	Postage Expense	528	326	600	400	(200)	
544000	Rentals & Leases	20,208	11,581	9,000	9,000	0	Uniforms
544001	IT Rentals & Leases	0	10,821	10,825	10,822	(3)	Radio Rentals
545003	Vehicle Insurance	22,754	23,950	28,103	28,595	492	
546001	Building/Equip Repairs	0	67	0	0	0	
546003	Vehicle Repair	136,511	130,225	140,000	128,200	(11,800)	
546004	Maintenance Agreements	41,015	54,313	55,000	55,000	0	Software & Licensing
546006	Small Tools & Equipment	149	0	300	150	(150)	
546008	IT Maintenance Agreements	0	933	660	1,260	600	Copier
547000	Printing & Binding	194	0	500	250	(250)	
549000	Other Current Charges & Oblig	102	806	1,000	730	(270)	FDOT Medical Cards, CDL License, Tag Registration
549002	Service Awards/Recognition	0	0	500	0	(500)	
549004	Advertising	0	0	100	100	0	Legal Notices
551000	Office Supplies	359	339	600	350	(250)	
551001	Office Equipment	50	495	750	500	(250)	
552001	Gas, Oil & Lubricants	247,525	252,381	300,000	250,000	(50,000)	Reduction Due to Fuel Efficient Vehicles
552002	Other Operating Expenses	544	674	500	500	0	
552005	Clothing & Wearing Apparel	29	0	0	0	0	
554001	Publications/Memberships	27,890	3,689	0	0	0	
554003	IT Books, Pub, Sub & Mbrshp	0	6,334	0	0	0	
555001	Training/Educational Cost	328	243	2,000	2,000	0	
555002	Conference/Seminar Registration	0	0	2,000	2,000	0	
Total Operating Expenditures		528,002	584,356	684,217	719,984	35,767	
Total Expenditures							
		2,126,377	2,428,469	2,934,122	2,964,086	29,964	Overall Expenditure Increase/Decrease: 1.02%

Description

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

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

Flagler County Facilities Maintained

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

Primary Functions

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

Goals FY 2025-2026

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 26-27
1. Cost/Square Foot of Buildings Maintained	GI 1	\$4.46	\$4.73	\$5.84	\$6.50
2. Number of Capital Improvement Projects Completed	GI 1	5	6	8	6
3. Number of General Maintenance Projects Completed	GI 1	5	5	10	10
4. Percentage of Time Spent on Preventative Maintenance	GI 1	7%	13%	25%	30%

Major Initiatives / Highlights

- Emergency Operations Center has received a new 180+mph rated roof, new gutters and an exterior paint renovation
- The Energy Plant will receive two new cooling towers, completing full replacement within the last 2 years
- 22,000 sq ft Nexus Center will complete construction in government complex
- Government Services Building will receive an exterior paint restoration
- Carver Gym will receive a new gym floor

General Services - Facilities Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1415	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	1,070,085	1,236,693	1,709,301	1,639,706	(69,595)	29.0 FTE with 2% COLA
514000	Overtime	54,001	39,634	37,700	37,700	0	
52XXXX	Employee Benefits	521,823	606,046	946,087	930,180	(15,907)	
	Total Personnel Expenditures	1,645,909	1,882,372	2,693,088	2,607,586	(85,502)	
531000	Professional Services	7,330	15,500	37,500	15,000	(22,500)	Engineering/Architect Design
534006	Other Contracted Services	626,127	676,349	836,913	762,960	(73,953)	Janitorial and Landscaping
534010	Governmental Services	0	0	2,000	0	(2,000)	
540000	Travel Expenses	60	112	150	150	0	
541001	Devices and Accessories	90	1,284	3,500	2,000	(1,500)	
541002	Communications Recurring	18,756	22,342	22,760	24,249	1,489	
541003	Communications Install/Repair	619	0	0	0	0	
542000	Postage	0	69	100	100	0	
543000	Utilities Expense	508,822	429,097	625,000	530,000	(95,000)	
544000	Rentals & Leases	17,120	15,022	252,600	18,600	(234,000)	Moved to Long Term Lease
544002	Long Term Lease	0	0	0	234,000	234,000	
545003	Vehicle Insurance	11,372	13,498	14,100	14,347	247	
545004	Property/Casualty Insurance	41,474	65,735	75,000	68,208	(6,792)	
546001	Building/Equipment Repairs	378,221	491,884	500,000	541,000	41,000	Based on Actuals and Including VFD Replacement
546003	Vehicle Repair	32,071	18,819	39,000	25,000	(14,000)	
546004	Maintenance Agreements	47,376	37,549	93,000	103,176	10,176	
546006	Small Tools & Equipment	34,020	26,738	36,500	30,000	(6,500)	
546008	IT Maintenance Agreements	0	0	7,000	7,000	0	
547000	Printing & Binding	152	0	100	100	0	
549000	Other Current Charges	10,832	6,793	50,000	11,000	(39,000)	
549002	Service Awards/Recognition	0	0	500	0	(500)	
549003	Landfill Tipping Fees	1,454	2,178	10,000	2,500	(7,500)	
549004	Advertising	145	0	100	100	0	
549022	Lease Penalty	3,148	0	0	0	0	
551000	Office Supplies	1,520	1,284	1,200	2,500	1,300	
551001	Office Equipment	1,449	179	2,500	1,500	(1,000)	
551004	IT Office Equipment	0	2,040	0	0	0	
552001	Gas, Oil & Lubricants	83,060	56,826	83,100	83,100	0	
552002	Other Operating Expenses	67,002	61,006	20,000	27,000	7,000	
552005	Clothing & Wearing Apparel	316	307	500	500	0	

(continued on next page)

General Services - Facilities Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1415	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures (continued)							
554001	Publications and Memberships	454	0	200	0	(200)	
554003	IT Books, Pub, Sub & Mbrshp	0	300	0	0	0	
555001	Training/Conference	103	0	1,800	1,500	(300)	
555002	Conference/Seminar Registration	0	0	2,000	0	(2,000)	
Total Operating Expenditures		1,893,092	1,944,915	2,717,123	2,505,590	(211,533)	
564000	Machinery & Equipment	0	86,460	8,000	71,773	63,773	Rolling Stock (see below)
564004	GASB87 Capital Outlay-Fleet	530,337	11,873	0	0	0	
Total Capital Expenditures		530,337	98,333	8,000	71,773	63,773	
571003	Lease Principal-GASB87	54,397	102,792	0	0	0	
572006	Lease Interest GASB87	6,602	14,026	0	0	0	
Total Debt Expenditures		60,999	116,818	0	0	0	
Total Expenditures		4,130,337	4,042,438	5,418,211	5,184,949	(233,262)	Overall Expenditure Increase/Decrease:
							-4.31%
Replacement Vehicles and Equipment on Rolling Stock							
Proposed Replacement		Cost	Existing Equipment				
Ford F350 Service Body		71,773	#8090				
Total		71,773					

General Services - Government Services Building (GSB)						General Fund
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Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1416	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
519- Other General Governmental Services							
534006	Other Contracted Services	173,999	165,873	288,319	297,747	9,428	
541001	Communications Devices & Access	90	0	0	0	0	
541002	Communications Recurring	0	0	720	720	0	
543000	Utilities Expense	341,946	332,501	391,500	411,075	19,575	
544000	Rentals & Leases	187	112	5,000	500	(4,500)	
545004	Property/Casualty Insurance	169,549	266,943	300,500	306,044	5,544	
546001	Building/Equipment Repairs	89,341	27,456	167,500	263,000	95,500	AHU Overhaul, Elevator & HVAC Repairs, VFD
546004	Maintenance Agreements	53,766	78,347	73,600	85,643	12,043	
546006	Small Tools & Equipment	654	141	350	350	0	
547000	Printing and Binding	250	0	0	0	0	
549000	Other Current Charges & Oblig	259	225	300	300	0	
551001	Office Equipment	9,246	1,228	0	0	0	
552001	Gas, Oil & Lubricants	0	0	1,400	700	(700)	
552002	Other Operating Expenses	11,222	13,650	5,900	3,900	(2,000)	
Total Operating Expenditures		850,510	886,477	1,235,089	1,369,979	134,890	
564000	Machinery and Equipment	0	0	23,500	0	(23,500)	
564002	IT Equipment & Machinery	0	12,608	0	0	0	
Total Capital Expenditures		0	12,608	23,500	0	(23,500)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		850,510	899,085	1,258,589	1,369,979	111,390	8.85%

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 launches 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 200+ historical and informational tours annually of the Princess Place Lodge
- ❖ Contributes and supports local events such as the Creekside Festival and Native American Festival at Princess Place Preserve & the County Youth Fair & Cracker Day at the Flagler County Recreational Area
- ❖ Performs in-house services such as building maintenance and ground maintenance of all County Park facilities
- ❖ Provides annual facilities assessments of all County parks

Parks and Recreation Facilities

- A1A Tennis Court
- Bay Drive
- Betty Steflik Memorial Preserve
- Bing's Landing / Boat Launch
- Bull Creek Campground / Boat Launch
- Carver Center
- Community Centers – Espanola, Hammock, Haw Creek, Hidden Trails, Pellicer, St. Johns Park
- Flagler County Recreational Complex - Fairgrounds, Civic Arena, Show & Exhibit Barn, Ball Fields, and Cattleman's Hall
- Graham Swamp Preserve & Trails
- Haw Creek Preserve / Russell Landing / Boat Launch
- Herschel C. King, Sr. Park / Boat Launch
- Hidden Trails Park
- Jungle Hut Road Park
- Lake Disston Boat Launch
- Lehigh Trail
- Malacompra Park & Trails
- Moody Boat Launch
- Moody Homestead Park
- Old Dixie Park
- Old Salt Road / 16th Road Park
- Princess Place Preserve
- River to Sea Preserve
- Shell Bluff Park / Boat Launch
- Varn Park
- Wadsworth Park

Goals FY 2025-2026

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Acres of County Park/1,000 residents	GI 2	55	54	52	51
2. Maintenance Cost/Acres of County Parks	GI 2	\$292.57	\$374.06	\$350.00	\$400.00
3. Number of Park Facility Rentals (Community Centers & Pavilions)	GI 2	1,150	1,394	1,300	1,500
4. Number of Capital Improvement Projects Completed	GI 1	4	3	6	4

Major Initiatives / Highlights

- Flagler County continues to support active recreation programs such as, Flagler Baseball, Pop-Warner Football, Flagler Youth Soccer, Senior Softball, Flagler Youth Softball, Flagler Horseshoe Pitching Club, Florida Pickleball League, Flagler Sportfishing Club, Graham Swamp Trail Crew, SORBA, and Flagler County 4H through a partnership with strong volunteer groups
- Flagler County trails system is interconnected from Colbert Ln to US1 with the new pedestrian bridge over SR100

General Services - Recreation Facilities

General Fund

Fund 1001 Div. 1440	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	571,915	579,515	814,798	726,813	(87,985)	14.0 FTE with 2% COLA
514000	Overtime	33,906	33,152	10,600	10,600	0	
52XXXX	Employee Benefits	282,343	301,649	471,451	424,849	(46,602)	
Total Personnel Expenditures		888,163	914,316	1,296,849	1,162,262	(134,587)	
531000	Professional Services	0	5,250	7,500	3,500	(4,000)	Future Design, Inspections
534006	Other Contracted Services	253,212	252,437	276,122	277,096	974	Grounds Maintenance, Turf Treatment, Custodial
534010	Governmental Services	100	0	1,000	0	(1,000)	
540000	Travel/Training	160	400	200	200	0	Toll Bridge
541001	Devices and Accessories	4,139	195	620	100	(520)	
541002	Communications Recurring	14,296	26,256	19,358	25,644	6,286	
542000	Postage	65	36	150	50	(100)	
543000	Utilities Expense	159,664	157,792	181,915	181,915	0	
544000	Rentals & Leases	18,598	16,455	153,930	19,766	(134,164)	Vehicles Moved to Long Term Lease
544001	IT Rentals & Leases	0	2,659	2,659	2,659	0	
544002	Long Term Lease	0	0	0	142,164	142,164	
545003	Vehicle Insurance	8,753	12,948	15,044	15,307	263	
545008	Inland Marine Insurance	0	0	2,706	0	(2,706)	
546001	Bldg/Equipment Repairs	144,132	127,665	175,000	270,000	95,000	
546003	Vehicle Repair	38,924	26,606	40,000	30,000	(10,000)	
546004	Maintenance Agreements	780	715	750	1,000	250	
546006	Small Tools & Equipment	23,956	9,334	20,000	15,000	(5,000)	
547000	Printing & Binding	10,079	1,293	1,500	1,500	0	
548001	Promotional Activities	0	0	2,000	0	(2,000)	
549000	Other Current Charges	23,183	17,838	8,000	22,000	14,000	
549003	Landfill Tipping Fees	4,480	2,386	7,500	5,000	(2,500)	
549004	Advertising	127	0	500	500	0	
549008	Write Offs/Shortages	0	220	0	0	0	
549022	Lease Penalty	3,148	0	0	0	0	
551000	Office Supplies	102	78	500	500	0	
551001	Office Equipment	225	224	1,500	500	(1,000)	
552001	Gas, Oil & Lubricants	62,997	66,206	73,500	73,500	0	
552002	Other Operating Expenses	89,493	116,804	127,500	110,000	(17,500)	
552005	Clothing & Wearing Apparel	164	338	600	600	0	
553000	Road Material and Supplies	0	2,470	0	0	0	
554001	Publications/Memberships	10,347	10,865	10,350	10,350	0	

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General Services - Recreation Facilities

General Fund

Fund 1001 Div. 1440	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures (continued)							
555001	Training/Educational Cost	0	0	900	0	(900)	
552002	Other Operating Expenses	0	116	0	0	0	
	Total Operating Expenditures	871,124	857,585	1,131,304	1,208,851	77,547	
562000	Buildings	0	32,744	0	0	0	
564000	Machinery & Equipment	27,089	22,564	390,618	62,000	(328,618)	Rolling Stock Groundskeeper and Blower
564004	GASB 87 Capital Outlay-Fleet	361,656	5,633	0	0	0	
	Total Capital Expenditures	388,745	60,940	390,618	62,000	(328,618)	
571003	Lease Principal-GASB87	36,387	69,573	0	0	0	
572006	Lease Interest GASB87	4,719	9,519	0	0	0	
	Total Debt Expenditures	41,106	79,091	0	0	0	
581001	Aid/Contribution - School Board	169,000	156,673	169,000	169,000	0	Youth Center per ILA
581013	City of Palm Coast	91,157	3,803	0	0	0	
	Total Grant & Aid Expenditures	260,157	160,476	169,000	169,000	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		2,449,294	2,072,409	2,987,771	2,602,113	(385,658)	-12.91%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Toro Groundskeeper 3505-D	50,000	#9442
Toro Blower Pro Force 44552	12,000	#9651
Total	62,000	

General Services - Vessel Registration							General Fund
Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1441	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
546001	Building/Equipment Repairs	0	0	130,000	30,000	(100,000)	General Repairs
	Total Operating Expenditures	0	0	130,000	30,000	(100,000)	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	0	0	130,000	30,000	(100,000)	-76.92%

General Services - Carver Center

General Fund

Fund 1001 Div. 1442	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures							
572- Parks and Recreation							
534006	Other Contracted Services	1,088	7,830	28,575	21,516	(7,059)	Janitorial, Pest Control, Security Monitoring
534013	IT Other Contracted Services	0	0	0	0	0	
543000	Utilities Expense	35,211	31,063	40,350	37,350	(3,000)	
544000	Rentals and Leases	0	98	0	0	0	
545004	Property/Casualty Insurance	0	0	0	17,571	17,571	Carver Center Property Ins - Moved from Risk Mgmt.
546001	Building/Equipment Repairs	699	1,053	2,000	3,500	1,500	
546006	Small Tools & Equipment	0	0	500	500	0	
552002	Other Operating Expenses	431	50	500	500	0	
	Total Operating Expenditures	37,429	40,095	71,925	80,937	9,012	
562000	Buildings	0	12,455	0	0	0	
	Total Capital Expenditures	0	12,455	0	0	0	
581001	Grants/Aids/Contributions	97,500	97,500	97,500	97,500	0	Staffing per ILA
	Total Grant & Aid Expenditures	97,500	97,500	97,500	97,500	0	
Total Expenditures						9,012	Overall Expenditure Increase/Decrease:
						134,929	5.32%

General Services - Bull Creek Fish Camp

General Fund

Fund 1001 Div. 1443	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	10,642	13,856	17,524	18,897	1,373	0.50 FTE with 2% COLA
514000	Overtime	742	1,611	700	700	0	
52XXXX	Employee Benefits	5,539	8,252	12,361	13,472	1,111	
	Total Personnel Expenditures	16,924	23,719	30,585	33,069	2,484	
531000	Professional Services	4,995	0	0	0	0	
534006	Other Contracted Services	15,456	10,138	19,983	24,983	5,000	
541002	Communications Recurring	1,241	1,154	492	492	0	
543000	Utilities Expense	6,853	6,336	11,000	7,000	(4,000)	
544000	Rentals & Leases	5,928	0	330	330	0	
546001	Building/Equipment Repairs	4,637	4,314	9,000	5,000	(4,000)	
547000	Printing & Binding	208	109	0	0	0	
549000	Other Current Charges & Oblig	30,383	2,679	3,450	3,450	0	
549003	Landfill Tipping fees	6,508	0	0	0	0	
549008	Write Offs/Shortages	0	245	0	0	0	
552002	Other Operating Expenses	777	29	750	750	0	
	Total Operating Expenditures	76,986	25,003	45,005	42,005	(3,000)	
562000	Buildings	10,194	2,820	0	0	0	
564003	GASB 87 Capital Outlap	0	12,462	0	0	0	
	Total Capital Expenditures	10,194	15,282	0	0	0	
571003	Lease Principal-GASB 87	0	2,461	0	0	0	
572006	Lease Interest GASB 87	0	126	0	0	0	
	Total Debt Expenditures	0	2,587	0	0	0	
							Overall Expenditure Increase/Decrease:
Total Expenditures		104,103	66,591	75,590	75,074	(516)	-0.68%

General Services - Princess Place

General Fund

Fund 1001 Div. 1444	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	193,621	262,864	271,969	289,130	17,161	5.50 FTE with 2% COLA
514000	Overtime	14,346	18,618	3,500	3,500	0	
52XXXX	Employee Benefits	84,557	132,920	152,315	164,850	12,535	
Total Personnel Expenditures		292,523	414,402	427,784	457,480	29,696	
531000	Professional Services	0	13,750	0	0	0	
534006	Other Contracted Services	23,839	7,787	13,949	15,344	1,395	
534010	Governmental Services	1,507	0	0	0	0	
541001	Communications Devices & Access	39	0	0	0	0	
541002	Communications Recurring	2,080	1,925	3,624	3,624	0	
543000	Utilities Expense	10,725	6,816	11,100	8,790	(2,310)	
544000	Rentals & Leases	9,028	6,753	7,919	7,919	0	
545004	Property/Casualty Insurance	0	0	0	17,340	17,340	Moved from Risk Mgmt. Division
546001	Building/Equipment Repairs	25,308	23,703	50,000	30,000	(20,000)	
546003	Vehicle Repair	813	727	1,200	1,000	(200)	
546006	Small Tools & Equipment	1,932	3,318	2,500	2,500	0	
547000	Printing & Binding	1,762	109	2,000	500	(1,500)	
549000	Other Current Charges & Oblig	50	0	200	200	0	
551000	Office Supplies	389	516	400	400	0	
551001	Office Equipment	2,669	68	150	0	(150)	
552001	Gas, Oil & Lubricants	23	166	50	50	0	
552002	Other Operating Expenses	4,993	2,837	7,500	5,000	(2,500)	
552005	Clothing & Wearing Apparel	222	244	2,500	500	(2,000)	
Total Operating Expenditures		85,376	68,718	103,092	93,167	(9,925)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		377,900	483,120	530,876	550,647	19,771	3.72%

General Services - Princess Place Eco-Cottages						General Fund
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Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1445	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	4,738	0	0	0	0	
514000	Overtime	2,396	0	0	0	0	
52XXXX	Employee Benefits	3,009	0	0	0	0	
	Total Personnel Expenditures	10,144	0	0	0	0	
531000	Professional Services	962	0	0	0	0	
534006	Other Contracted Services	23,673	20,473	32,692	32,692	0	
541001	Communications Devices & Access	28	0	0	0	0	
541002	Communications Recurring	7,951	9,464	9,760	10,736	976	
543000	Utilities Expense	5,265	8,689	5,750	9,570	3,820	
545004	Property/Casualty Insurance	0	0	0	2,496	2,496	Eco Cottages Property Ins. - Moved from Risk Mgmt.
546001	Building/Equipment Repairs	827	898	4,000	1,000	(3,000)	
546006	Small Tools & Equip	782	0	200	350	150	
549000	Other Current Charges/Obligations	13,870	8,478	17,000	12,000	(5,000)	
552002	Other Operating Expenses	1,770	2,328	2,500	2,500	0	
	Total Operating Expenditures	55,129	50,330	71,902	71,344	(558)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		65,273	50,330	71,902	71,344	(558)	-0.78%

Non-Departmental - Summary

General Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures						
Pooled Expenditures - Operating	2,068,044	2,872,563	3,129,725	3,262,869	133,144	
Pooled Expenditures - Capital	425,353	111,768	0	0	0	
Pooled Expenditures - Grants & Aids	786,982	816,255	1,158,879	1,296,072	137,193	
Pooled Expenditures - Debt Service	0	271,029	369,780	370,420	640	
Tax Increment Value	1,971,855	2,264,477	2,360,931	2,717,459	356,528	
Value Adjustment Board - Operating	2,969	6,504	13,000	17,000	4,000	
Interfund Transfers	10,184,209	17,486,304	7,085,948	15,003,149	7,917,201	
Medical Examiner - Operating	574,151	662,020	728,783	937,347	208,564	
Medical Examiner - Grants & Aids	23,414	23,772	25,000	24,721	(279)	
Reserves	0	0	41,606,237	45,889,704	4,283,467	
FCSO Internal Expenditures	1,780,898	2,503,124	1,957,811	1,846,868	(110,943)	
Law Enforcement Education	12,540	0	51,805	57,676	5,871	
Total Expenditures	17,830,416	27,017,816	58,487,899	71,423,285	12,935,386	Overall Expenditure Increase/Decrease: 22.12%

Pooled Expenditures

General Fund

Fund 1001 Div. 4900	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
513- Financial and Administrative							
531000	Professional Services	92,927	78,283	90,000	85,000	(5,000)	PFM & Bank Admin Fees
532000	Accounting & Auditing	225,879	332,988	280,000	230,000	(50,000)	Audit Services New Contract FY 26
534006	Other Contracted Services	22,644	18,046	15,000	20,000	5,000	Property Appraiser Independent Contractor Costs
542000	Postage & Freight	40,840	44,746	62,000	50,000	(12,000)	Property Appraiser TRIM Postage
549000	Other Current Charges & Obligations	0	64	1,000,000	600,000	(400,000)	Strategic Plan Initiatives
519- Other General Governmental Services							
534006	Other Contracted Services	7,100	3,323	222,500	2,500	(220,000)	DAC Long-Term Debt Reporting
534012	Taxes & Assessments	0	1,508	0	0	0	Assessments for County Owned Tax Certificates
541002	Communications Recurring	80,272	68,767	78,300	78,300	0	Internet - Co,SOE,Tax Coll,FCSO, Local Phone Svc - SOE
544000	Rentals & Leases	2,877	2,910	4,000	4,000	0	4th of July Rental Equipment
546003	Vehicle Repair	16,756	1,693	20,000	0	(20,000)	City of Flagler Beach Repairs Now Billed in Tyler
547000	Printing & Binding	0	300	0	0	0	
549000	Other Current Charges & Obligations	935	404,184	0	0	0	
549004	Advertising	85	1,035	3,000	3,000	0	July 4th and Miscellaneous Advertising
552001	Gas, Oil & Lubricants	711,678	229,737	750,000	0	(750,000)	Fuel Purchases to O/S Agencies Now Billed in Tyler
552002	Other Operating Expenses	4,942	0	0	0	0	
554000	Books, Publ, Subsrpt & Mmbshp	48,000	23,549	3,600	28,600	25,000	Annual Subscriptions & Transparency Software
554002	Membership in NEFRPC	0	11,020	0	0	0	Budgeted in BOCC
554003	IT Books, Publ, Subsrpt & Mmbshp	0	27,300	0	0	0	
523- Detention and/or Correction							
531003	Medical Services - Prisoner	461,870	1,501,864	500,000	2,000,000	1,500,000	Based on Current Year Actuals
525- Emergency and Disaster Relief Services							
541002	Communications Recurring	8,580	48,125	68,178	97,812	29,634	IT 911 User Fees for Go Kits
544000	Rentals & Leases	33,146		0	0	0	Moved to IT Rentals and Leases
544001	IT Rentals & Leases	0	33,146	33,147	33,147	0	Radio Rentals for Go Kits
549000	Other Current Charges & Obligations	3,903	39,974	0	0	0	
535- Sewer/Wastewater Services							
549000	Other Current Charges & Obligations	299,810	0	0	0	0	
562- Health Services							
544002	Long Term Lease	0	0	0	30,510	30,510	4 Lease Vehicles for Health Department, Part of Aid
546001	Building/Equipment Repairs	5,800	0	0	0	0	
Total Operating Expenditures		2,068,044	2,872,563	3,129,725	3,262,869	133,144	

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Pooled Expenditures

General Fund

Fund 1001 Div. 4900	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures (continued)							
519- Other General Governmental Services							
564000 Machinery & Equipment		53,730	0	0	0	0	
526- Ambulance & Rescue Services							
564000 Machinery & Equipment		309,495	0	0	0	0	
562- Health Services							
564000 Machinery & Equipment		62,128	0	0	0	0	
564002 IT Machinery & Equipment		0	91,361	0	0	0	
572- Parks and Recreation							
562000 Buildings		0	20,407	0	0	0	
Total Capital Expenditures		425,353	111,768	0	0	0	
519- General Government							
581013 City of Palm Coast		10,000	14,925	10,000	10,000	0	4th of July Fireworks Contribution
562- Health Services							
581005 Aid to Health Department		207,072	137,500	275,000	244,490	(30,510)	Total Aid of \$275k includes 4 Lease Vehicles
583012 Flagler Humane Society		257,730	263,970	303,830	320,608	16,778	Animal Control Services & Shelter Spay/Neuter
572- Parks and Recreation							
581006 Aid to Flagler Beach - Lifeguards		89,678	98,864	103,807	106,000	2,193	
590- Proprietary - Other Non-Operating Disbursements							
581001 Aid to School Board - Driver Education		0	0	121,187	223,117	101,930	Dori Slosberg
689- Other Circuit Court- Juvenile							
581003 Juvenile Justice - Detention		222,503	300,996	345,055	391,857	46,802	Juvenile Detention Svcs - Increase Based on State FY
Total Grant and Aid Expenditures		786,982	816,255	1,158,879	1,296,072	137,193	
517- Debt Service Payments							
571001 Principal		0	180,000	195,000	204,000	9,000	Helicopter Lease P&I Payment
572002 Interest		0	63,029	149,780	141,420	(8,360)	Tax Anticipation Note & Helicopter
573000 Other Debt Service Costs		0	28,000	25,000	25,000	0	Tax Anticipation Note - Admin Fees
Total Debt Service		0	271,029	369,780	370,420	640	
Total Expenditures		3,280,379	4,071,615	4,658,384	4,929,361	270,977	Overall Expenditure Increase/Decrease: 5.82%

Airbus Helicopter

General Fund

Amortization Schedule

Debt: Helicopter Purchase Lease to Own
Amount: \$2,812,482
Rate: 4.29%
Lender: Banc of America
Length: 9 Years
Remaining: 7 Years Remaining as of FY 2026

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2024	02/01/24		16,791		2032	02/01/32		11,495	
	08/01/24	180,000	48,746	245,537		08/01/32	262,000	11,495	284,990
2025	02/01/25		44,885		2033	02/01/33		5,876	
	08/01/25	195,000	44,885	284,771		08/01/33	274,000	5,876	285,752
2026	02/01/26		40,704		TOTALS				
	08/01/26	204,000	40,704	285,407			2,273,000	539,482	2,812,482
2027	02/01/27		36,329						
	08/01/27	213,000	36,329	285,657					
2028	02/01/28		31,761						
	08/01/28	222,000	31,761	285,522					
2029	02/01/29		27,000						
	08/01/29	231,000	27,000	285,000					
2030	02/01/30		22,046						
	08/01/30	241,000	22,046	285,092					
2031	02/01/31		16,878						
	08/01/31	251,000	16,878	284,755					

Tax Increment Financing

General Fund

Fund 1001 Div. 4901	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
519- Other General Government							
581010	City of Flagler Beach CRA	270,185	312,829	348,638	404,349	55,711	
581011	City of Palm Coast CRA	1,652,984	1,872,071	1,895,205	2,157,700	262,495	
581014	Town of Marineland CRA	48,686	52,822	56,926	58,376	1,450	
581028	City of Bunnell CRA	0	26,756	60,162	97,034	36,872	
	Total Grant and Aid Expenditures	1,971,855	2,264,477	2,360,931	2,717,459	356,528	
						Overall Expenditure Increase/Decrease:	
Total Tax Increment Financing Expenditures		1,971,855	2,264,477	2,360,931	2,717,459	356,528	15.10%

1. Flagler Beach CRA

Description

	Amount
Current Year (2025) Certified Taxable Value	\$ 78,240,176
Base Year (2001) Taxable Value	- \$ 24,154,210
	54,085,966
Tax Increment Value (difference divided by 1000)	54,086
x	95%
CRA Taxable Value Subject to Increment Payment	\$ 51,382
Multiplied by FY 25-26 County Millage Rate (Mills)	7.8695
Estimated FY 25-26 TIF Payment	\$ 404,349

3. Town of Marineland CRA

Description

	Amount
Current Year (2025) Certified Taxable Value	\$ 13,021,841
Base Year (2002) Taxable Value	- \$ 5,213,466
	7,808,375
Tax Increment Value (difference divided by 1000)	7,808
x	95%
CRA Taxable Value Subject to Increment Payment	\$ 7,418
Multiplied by FY 25-26 County Millage Rate (Mills)	7.8695
Estimated FY 25-26 TIF Payment	\$ 58,376

2. City of Palm Coast CRA

Description

	Amount
Current Year (2025) Certified Taxable Value	\$ 328,707,009
Base Year (2003) Taxable Value	- \$ 40,091,077
	288,615,932
Tax Increment Value (difference divided by 1000)	288,616
x	95%
CRA Taxable Value Subject to Increment Payment	\$ 274,185
Multiplied by FY 25-26 County Millage Rate (Mills)	7.8695
Estimated FY 25-26 TIF Payment	\$ 2,157,700

4. City of Bunnell CRA

Description

	Amount
Current Year (2025) Certified Taxable Value	\$ 81,413,252
Base Year (2006) Taxable Value	- \$ 68,433,905
	12,979,347
Tax Increment Value (difference divided by 1000)	12,979
x	95%
CRA Taxable Value Subject to Increment Payment	\$ 12,330
Multiplied by FY 25-26 County Millage Rate (Mills)	7.8695
Estimated FY 25-26 TIF Payment	\$ 97,034

Value Adjustment Board

General Fund

Fund 1001 Div. 4902	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
513 - Financial and Administrative							
531000	Professional Services	1,311	6,039	12,000	16,000	4,000	Based on Current Year Actuals
549004	Advertising	1,659	465	1,000	1,000	0	
	Total Operating Expenditures	2,969	6,504	13,000	17,000	4,000	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	2,969	6,504	13,000	17,000	4,000	30.77%

Description:

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

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

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

Interfund Transfers

General Fund

Fund 1001 Div. 4903	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures							
581- Inter-Fund Transfers Out							
591001	Fund 1102 (County Transportation Trust)	0	0	250,000	650,000	400,000	Interfund Transfer to Road & Bridge 1102
591001	Fund 1105 (Legal Aid)	25,409	26,549	26,744	25,044	(1,700)	Subsidy for Legal Aid Fund
591001	Fund 1112 (Constitutional Gas Tax)	0	1,014,660	0	4,000,000	4,000,000	CR 304 Local Contribution
591001	Fund 1115 (IT Replacement)	0	335,556	439,527	500,000	60,473	Subsidy for IT Replacements
591001	Fund 1128 (Grants)	0	49,500	74,000	0	(74,000)	
591001	Fund 1182 (Public Safety Comm. Network)	2,000,000	812,930	750,000	750,000	0	Radio Fund (Public Safety Comm. Network)
591001	Fund 1184 (Disaster Relief)	2,548,951	0	0	0	0	
591001	Fund 1187 (Capital Preservation)	605,500	1,249,000	2,491,500	1,213,000	(1,278,500)	Capital Preservation Projects
591001	Fund 1187 (Capital Preservation)	0	0	0	3,430,570	3,430,570	Beach/Dune Funding 0.2000 Mills
591001	Fund 1197 (Drug Court)	141,031	168,016	163,975	118,006	(45,969)	Subsidy for Court Innovations
591001	Fund 1198 (Teen Court)	46,645	45,767	58,757	45,976	(12,781)	Subsidy for Teen Court Program
591001	Fund 1215 (New FCSO Ops)	1,405,908	1,827,421	1,535,535	1,535,535	0	Sheriffs Office Ops Center Debt Service
591001	Fund 1316 (CIP)	1,948,323	9,803,002	350,000	200,000	(150,000)	Capital Improvement Projects
591001	Fund 1318 (Marineland Acres District)	155,792	0	0	0	0	
591001	Fund 1402 (Landfill)	0	137,473	79,472	44,580	(34,892)	
591001	Fund 1501 (Health Insurance)	1,306,650	1,766,430	0	1,500,000	1,500,000	
591001	Fund 1502 (Risk Fund)	0	250,000	250,000	374,000	124,000	Insurance Fund
591001	Fund 1503 (Rolling Stock Replacement Fund)	0		616,438	616,438	0	
Total Interfund Transfers		10,184,209	17,486,304	7,085,948	15,003,149	7,917,201	
							Overall Expenditure Increase/Decrease:
Total Expenditures		10,184,209	17,486,304	7,085,948	15,003,149	7,917,201	111.73%

Medical Examiner

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 4905	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Expenditures							
527- Medical Examiners							
531004	Medical Examiner Expense	503,801	606,370	658,783	867,347	208,564	Charges per Tri-County Interlocal Agmt. Incl 5% Increase
534007	Medical Examiner Transport	70,350	55,650	70,000	70,000	0	Service Based on \$560 per Transport
	Total Operating Expenditures	574,151	662,020	728,783	937,347	208,564	
581002	Medical Examiner Building	23,414	23,772	25,000	24,721	(279)	Annual Building Allowance
	Total Grant and Aid Expenditures	23,414	23,772	25,000	24,721	(279)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		597,565	685,792	753,783	962,068	208,285	27.63%

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.

Reserves

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 5000	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/(-)	Comments
	Reserves						
598010	Reserve for Contingency	0	0	6,675,245	7,315,562	640,317	5% of Operating Revenues
598020	Reserve for Designated Future Use	0	0	32,818,327	34,497,931	1,679,604	2/12 ^{tns} & 63.93% of 3/12 ^{tns}
598030	Reserve for Personnel Services	0	0	425,000	800,000	375,000	Annual Leave Redemption & Potential Merit Pay
598040	Land Management Reserves	0	0	74,486	1,043,985	969,499	
598040	Vessel Registration	0	0	116,330	155,036	38,706	
598040	Library Passport Reserve	0	0	166,930	265,962	99,032	Passport Fees
598040	River Club - 1st Amendment - Land	0	0	16,959	16,959	0	DRI Fees
598040	River Club - 2nd Amendment	0	0	595	595	0	DRI Fees
598040	Plantation Bay Amendment	0	0	9,661	9,661	0	DRI Fees
598040	Matanzas Shore DRI Amendment	0	0	2,694	2,694	0	DRI Fees
598040	Fire EMS Facility PC Plant	0	0	240,902	240,902	0	
598040	Reserve - Fire Service Flagler Polo	0	0	12,320	12,320	0	
598040	Grand Haven DRI Amendment	0	0	677	677	0	DRI Fees
598040	Harbor View	0	0	24,265	24,265	0	
598040	Bulow Plantation DRI	0	0	8,075	8,075	0	DRI Fees
598040	Matanzas Shore	0	0	5,709	5,709	0	
598040	Reserve for Future Capital O/L - HC	0	0	200,000	73,959	(126,041)	
598051	Reserve for Future Capital O/L - Roads	0	0	100,000	200,000	100,000	
598060	Fire Equipment Reserve	0	0	507,350	1,014,700	507,350	
598066	Library Palm Coast Branch	0	0	200,712	200,712	0	
	Total Reserves	0	0	41,606,237	45,889,704	4,283,467	
	Total Reserves	0	0	41,606,237	45,889,704	4,283,467	Overall Expenditure Increase/Decrease: 10.30%

FCSO Internal Charges

General Fund

Fund 1001 Div. 9205	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures							
521- Law Enforcement							
534006	Other Contracted Services	92,175	93,810	169,424	181,681	12,257	Custodial, Water Treatment, & Stove Inspections
541001	Communications Devices & Access	69	0	0	0	0	
541002	Communications Recurring	84,864	276	0	0	0	
543000	Utilities Expense	350,172	414,080	398,100	437,910	39,810	Electric & Water/Sewer
544000	Rentals and Leases	201,494	5,505	33,672	24,000	(9,672)	
545001	General Liability Insurance	0	613,536	35,585	38,335	2,750	
545004	Property/Casualty Insurance	282,532	0	647,392	597,220	(50,172)	
546001	Bldg/Equip Repairs	85,332	123,172	75,000	100,000	25,000	General Repairs & Maintenance
546003	Vehicle Repair	251,452	460,393	375,000	375,000	0	Repairs to Vehicles & Insurance Deductibles
546004	Maintenance Agreements	300,279	26,666	28,862	28,862	0	Elevator, Kitchen Appliance, Generator Maintenance
546008	IT Maintenance Agreements	115,051	117,949	184,776	31,000	(153,776)	
546009	IT Bldg/Equip Repairs	0	0	0	26,500	26,500	Detention Camera & Access Control
549000	Other Current Charges	75	75	0	75	75	DEP Fuel Tank Inspections
551004	IT Office Equipment	0	2,181	0	0	0	
552002	Other Operating Expenses	7,814	4,755	10,000	6,285	(3,715)	Msc Cleaning/Plumbing Products
552009	IT Other Operating Expenses	0	5,620	0	0	0	
554000	Books, Publ, Subscript & Mmbshp	9,588	514	0	0	0	
Total Operating Expenditures		1,780,898	1,868,532	1,957,811	1,846,868	(110,943)	
562000	Buildings	0	347,355	0	0	0	
564000	Machinery and Equipment	0	41,096	0	0	0	
564004	GASB 87 Capital Outlay - Fleet	0	212,468	0	0	0	
Total Capital Expenditures		0	600,920	0	0	0	
571003	Lease Principal - GASB 87	0	28,112	0	0	0	
564004	Lease Interest GASB 87	0	5,560	0	0	0	
Total Capital Expenditures		0	33,672	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		1,780,898	2,503,124	1,957,811	1,846,868	(110,943)	-5.67%

Description:

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

Law Enforcement Education Funds

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9210	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
521- Law Enforcement							
549006	Law Enf Education Fund Reimbursement	12,540	0	51,805	57,676	5,871	
	Total Operating Expenditures	12,540	0	51,805	57,676	5,871	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	12,540	0	51,805	57,676	5,871	11.33%

Description:

Per Florida Statute 938.15, in addition to the court costs provided for in 938.01 Florida Statue, municipalities and counties may assess another \$2 for criminal justice education degree programs and training courses, including basic recruit training for their respective officers and appropriate support personnel.



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.

County Transportation Trust Fund - Road & Bridge - Summary

Special Revenue Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues						
Fuel Taxes	1,059,061	1,047,012	1,049,682	1,063,732	14,050	
Intergovernmental Revenue	1,996,876	2,002,297	1,987,413	1,995,967	8,554	
Charges for Services	158,974	764,496	171,984	18,454	(153,530)	
Miscellaneous	1,299,000	404,424	351,000	751,000	400,000	
Cash Carry Forward	0	0	3,947,866	3,680,420	(267,446)	
Total Revenues	4,513,911	4,218,230	7,507,945	7,509,573	1,628	Overall Revenue Increase/Decrease: 0.02%
Expenditures						
Personnel	1,603,223	1,809,495	2,275,182	2,327,683	52,501	
Operating	1,037,167	845,388	1,957,841	2,579,817	621,976	
Capital	876,379	116,228	603,200	225,913	(377,287)	
Debt Service	153,515	227,978	121,529	0	(121,529)	
Interfund Transfer	84,007	113,070	0	0	0	
Reserves	0	0	2,550,193	2,376,160	(174,033)	
Total Expenditures	3,754,290	3,112,159	7,507,945	7,509,573	1,628	Overall Expenditure Increase/Decrease: 0.02%
Revenues vs. Expenditures	759,621	1,106,071	0	0	0	

Road & Bridge
28.00 FTE

Description

The Road and Bridge Division is responsible for the repair, and maintenance of the County's road network, including 106.39 miles of paved and 124.31 miles of unpaved roads, 15.44 miles of sidewalk and 37 bridge structures. Proper maintenance of this infrastructure includes mowing, grading, tree trimming, pavement repair, shoulder rehabilitation, repair and replacement of roadside drainage structures, guardrail maintenance and aquatic vegetation control on 11 retention ponds (along Colbert Lane), as well as 45.41 miles of canals and drainage ditches throughout unincorporated Flagler County.

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

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

Primary Functions

- ❖ Develop a paving/resurfacing plan for County roads. Maintain County roads to address safety hazards including installation of guardrails, widening narrow roads, pothole patching, culvert replacement and removal of debris
- ❖ Mow and trim 232.762 miles of road rights-of-way (106.39 miles of paved and 124.31 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
- ❖ 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 the Planning and Zoning Department in identifying culvert requirements for new construction and permitting
- ❖ Maintain 15.44 miles of sidewalk along County roads
- ❖ Maintain 37 bridge structures in the unincorporated area
- ❖ Provide a rapid response to malfunctions and corrective action work orders for regulatory signage under Flagler County's jurisdiction, as set forth by the Manual of Uniform Traffic Control Devices (MUTCD)

Goals FY 2025-2026

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Safety Meetings	GI 1	25	23	24	24
2. Employees Sent for Training (CDL, MOT, ETC)	GI 1	2	3	2	2
3. Mow Road Right-of-Way, Ditches, Canals, and Guardrails (acres)	GI 1	15,688.78	12,793.95	15,000	15,000
4. Dragging and Grading Unpaved Roads (miles)	GI 1	10,051.10	18,132.16	10,000	10,000
5. Drainage Ditches Cleaned (feet)	GI 1	134,930	136,237	150,000	150,000
6. Private Residential Driveway Culverts Installed	GI 1	25	14	25	0
7. Non-Private Drainage Structures Installed	GI 1	13	7	15	15

Major Initiatives / Highlights

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

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 1102		Actual	Actual	Adopted	Adopted	Changes	
Div. 0820	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
312100	Local Option Fuel Tax	567,445	558,799	561,299	567,744	6,445	Based on EDR Estimates
312300	Ninth Cent Fuel Tax	491,616	488,213	488,383	495,988	7,605	Based on EDR Estimates
33XXXX	Grant-Public Safety	25	517	0	0	0	
335491	Quarterly Fuel Tax Refund	73,445	80,514	70,000	70,000	0	
335492	Constitutional Gas Tax	1,328,819	1,339,060	1,328,250	1,335,529	7,279	Based on EDR Estimates
335494	Motor Fuel Use Tax	3,635	3,242	1,800	1,800	0	
335495	Special Fuel/County Tax	590,971	579,417	587,363	588,638	1,275	Based on EDR Estimates
337200	Loc Gov Grt - Public Safety	4	65	0	0	0	
34190X	Staff Time	158,974	764,496	171,984	18,454	(153,530)	DNSD Special Assessment Ended in FY25
361100	Interest	124,686	252,882	100,000	100,000	0	
361201	Fair Value of Investments	38,172	9,295	0	0	0	
36400X	Surplus Sale	24,419	0	1,000	1,000	0	
369911	Miscellaneous	396	4,250	0	0	0	
381000	Interfund Transfer In	0	0	250,000	650,000	400,000	
383101	Lease - GASB 87	770,915	84,155	0	0	0	
383103	Subscriptions - GASB 96	0	7,396	0	0	0	
388100	Sale of General Capital Assets	339,835	53,326	0	0	0	
393002	Insurance Recovery	552	0	0	0	0	
399000	Cash Carry Forward	0	0	3,947,866	3,680,420	(267,446)	Overall Revenue Increase/Decrease:
Total Fund Revenues		4,513,911	4,225,625	7,507,945	7,509,573	1,628	0.02%
Expenditures							
541- Road and Street Facilities							
512000	Regular Salaries	1,060,662	1,193,981	1,410,922	1,417,082	6,160	28.0 FTE with 2.0% COLA
514000	Overtime	2,763	1,317	4,500	4,500	0	
52XXXX	Employee Benefits	539,798	614,197	859,760	906,101	46,341	
Total Personnel Expenditures		1,603,223	1,809,495	2,275,182	2,327,683	52,501	
531000	Professional Services	1,101	0	1,650	1,650	0	
534006	Other Contracted Services	181,272	36,137	446,292	848,352	402,060	Paving Services & Railroad Xing Maint. & Tree Removal
540000	Travel and Per Diem	0	0	2,500	2,500	0	
541001	Devices and Accessories	30	75	1,550	1,550	0	
541002	Communications Recurring	15,832	64,414	87,221	88,518	1,297	Radio User Fees
541003	Communications Install/Repair	0	0	3,200	3,200	0	
542000	Postage Expense	1	3	150	150	0	
543000	Utilities Expense	286	282	300	300	0	
544000	Rentals & Leases	27,906	30,495	198,679	57,859	(140,820)	Equipment, Barricades, Uniforms
544001	IT Rentals & Leases	0	13,579	13,579	13,579	0	Radio Rental Fees
544002	Long Term Leases	0	0	0	317,241	317,241	Motorgrader & Tractor with Boom Mower 3yr Lease, Approved DU - Excavator

(continued on next page)

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 1102		Actual	Actual	Adopted	Adopted	Changes	
Div. 0820	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures (continued)							
545003	Vehicle Insurance	26,474	39,535	14,872	16,848	1,976	
545004	Property/Casualty Insurance	251	0	293	349	56	
545006	Other Insurance & Bonds	0	118	0	0	0	
545008	Inland Marine Insurance	0	0	28,661	31,527	2,866	
546001	Building/Equip Repairs	122,656	187,140	214,000	250,000	36,000	
546003	Vehicle Repair	90,923	115,993	177,000	177,000	0	
546004	Maintenance Agreements	26,075	16	31,070	31,070	0	Preventative Maintenance on Equipment
546006	Small Tools & Equipment	10,598	7,680	10,000	10,000	0	
546008	IT Maintenance Agreements	0	0	3,000	3,000	0	Copier
547000	Printing & Binding	41	0	500	500	0	
549000	Other Current Chrgs/Oblig	665	222	1,400	1,400	0	
549003	Landfill Tipping Fees	929	10,929	80,000	80,000	0	Increased Tires & Red Barn Rolloff
551000	Office Supplies	549	271	1,700	2,000	300	
551001	Office Equipment	90	0	40,000	35,000	(5,000)	
551004	IT Office Equipment	0	0	2,700	0	(2,700)	
552001	Gas, Oil & Lubricants	214,018	203,643	235,000	243,700	8,700	Based on Current Fuel Costs & Usage
552002	Other Operating Expenses	3,553	5,000	13,075	13,075	0	
552005	Clothing & Wearing Apparel	0	113	2,300	2,300	0	
552006	Data Processing Software	1,800	0	2,300	2,300	0	
553000	Road Materials & Supplies	311,713	120,488	311,713	311,713	0	Based on Planned Usage
554001	Publications/Memberships	406	0	785	785	0	Text Archiving
554003	IT Books, Pub, Sub & Mbrshp	0	781	0	0	0	
554004	GASB 96 Subscriptions	0	0	2,851	2,851	0	
555001	Training/Educational Cost	0	8,474	29,500	29,500	0	CDL Training
Total Operating Expenditures		1,037,167	845,388	1,957,841	2,579,817	621,976	
564000	Machinery and Equipment	397,878	24,677	603,200	171,819	(431,381)	Roller/Bushhog/Dump Truck Replace
563000	Infrastructure	0	0	0	54,094	54,094	DU - Guardrail CR304 - Middle Haw Creek
564001	Fleet Equipment & Machinery	478,501	0	0	0	0	
564004	GASB 87 Fleet Lease Inception	0	84,155	0	0	0	
564005	GASB96 Subscription Cap Outlay	0	7,396	0	0	0	
Total Capital Expenditures		876,379	116,228	603,200	225,913	(377,287)	
571002	Principal on Loan	0	0	110,267	0	(110,267)	Moved into Long Term Lease
571003	Lease Principal - GASB 87	147,438	206,751	0	0	0	
571004	Principa Expmpense - GASB96	0	2,517	0	0	0	
572002	Interest on Loan	0	0	11,262	0	(11,262)	Moved into Long Term Lease
272006	Lease Interest GASB 87	6,077	18,672	0	0	0	
572007	Lease Interest GASB 96	0	38	0	0	0	
Total Debt Expenditures		153,515	227,978	121,529	0	(121,529)	

(continued on next page)

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 1102		Actual	Actual	Adopted	Adopted	Changes	
Div. 0820	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures (continued)							
591008	Interfund Transfer	84,007	113,070	0	0	0	
	Total Interfund Transfers	84,007	113,070	0	0	0	
598020	Designated For Future Use	0	0	2,525,193	2,351,160	(174,033)	
598030	Personnel Service Reserves	0	0	25,000	25,000	0	
	Total Reserves	0	0	2,550,193	2,376,160	(174,033)	
							Overall Expenditure Increase/Decrease:
	Total Fund Expenditures	3,754,290	3,112,159	7,507,945	7,509,573	1,628	0.02%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Dump Truck	100,000	Replace 9483
Roller	36,819	Replace 665
Bushhog Mower	35,000	Replace 9490
Total	171,819	

Constitutional Gas Tax Fund - Summary

Special Revenue Fund

Description	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues						
Intergovernmental	8,345,653	5,471,253	0	3,534,008	3,534,008	
Miscellaneous Revenues	47,628	54,014	107,565	10,000	(97,565)	
Interfund Transfer	0	1,014,660	0	4,000,000	4,000,000	
Cash Carry Forward	0	0	900,000	598,326	(301,674)	
Total Revenues	8,393,280	6,539,927	1,007,565	8,142,334	7,134,769	Overall Revenue Increase/Decrease: 708.12%
Expenditures						
Operating	58	0	3,000	5,000	2,000	
Capital	10,232,250	4,793,235	0	8,084,008	8,084,008	
Reserves	0	0	1,004,565	53,326	(951,239)	
Total Expenditures	10,232,308	4,793,235	1,007,565	8,142,334	7,134,769	Overall Expenditure Increase/Decrease: 708.12%
Revenues vs. Expenditures	(1,839,028)	1,746,692	0	0	0	

Constitutional Gas Tax Fund

Special Revenue Fund

Fund 1112 Div. 0820	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
331490	Fed Grt - Transp - Other	2,794,971	1,101,560	0	0	0	
334490	State Grt - Transp - Other	5,550,682	3,449,974	0	3,534,008	3,534,008	
337400	City of Palm Coast	0	919,720	0	0	0	
361100	Interest	26,818	54,959	5,000	10,000	5,000	
361201	Fair Value of Investments	20,810	(944)	0	0	0	
366000	Contributions in Aid	0	0	102,565	0	(102,565)	
381000	Interfund Transfer In	0	1,014,660	0	4,000,000	4,000,000	CR 304 Local Contribution
399000	Cash Carry Forward	0		900,000	598,326	(301,674)	
	Total Revenues	8,393,280	6,539,927	1,007,565	8,142,334	7,134,769	Overall Revenue Increase/Decrease: 708.12%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	58	0	2,500	5,000	2,500	
549005	Bank Analysis Fees	0	0	500	0	(500)	
	Total Operating Expenditures	58	0	3,000	5,000	2,000	
563000	Infrastructure	72,832	241,702	0	4,550,000	4,550,000	CR 304 Local Contribution
	Total Capital Expenditures	72,832	241,702	0	4,550,000	4,550,000	
598010	Reserve For Contingency	0	0	958,121	6,882	(951,239)	
598010	Reserve For Future Capital Outlay	0	0	46,444	46,444	0	Bike Paths, Signals, Paving Projects
	Total Reserves	0	0	1,004,565	53,326	(951,239)	
541- Road and Street Facilities							
563000	Infrastructure	1,813,470	0	0	0	0	
	Total Non-Grant Expenditures	1,813,470	0	0	0	0	
563000	Infrastructure	8,345,948	4,551,533	0	3,534,008	3,534,008	FDOT Grant - CR205 Phase 2 SR100 - Private Dirt Road
	Total Grant Expenditures	8,345,948	4,551,533	0	3,534,008	3,534,008	
	Total Fund Expenditures	10,232,308	4,793,235	1,007,565	8,142,334	7,134,769	Overall Expenditure Increase/Decrease: 708.12%

Law & Legal Funds - Summary

Special Revenue Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues						
Legal Aid (Fund 1105)	45,054	47,888	45,054	45,054	0	
Law Enforcement Trust (Fund 1106)	143,897	246,932	195,740	102,417	(93,323)	
Law Library (Fund 1107)	19,644	21,300	18,300	20,000	1,700	
Courthouse Facilities (Fund 1108)	198,291	238,764	410,905	517,069	106,164	
Domestic Violence Trust (Fund 1192)	12,682	15,165	73,519	91,560	18,041	
Alcohol & Drug Abuse Trust (Fund 1193)	9,952	13,561	54,156	33,419	(20,737)	
Court Innovations Technology (Fund 1194)	330,015	336,758	925,817	740,709	(185,108)	
Juvenile Diversion (Fund 1195)	19,646	21,274	18,300	18,700	400	
Crime Prevention (Fund 1196)	35,486	39,700	147,741	141,566	(6,175)	
Court Innovations (Fund 1197)	191,278	225,062	225,976	232,346	6,370	
Teen Court (Fund 1198)	68,053	71,285	83,203	85,899	2,696	
Total Revenues	1,073,998	1,277,690	2,198,711	2,028,739	(169,972)	Overall Revenue Increase/Decrease: -7.73%
Expenditures						
Legal Aid (Fund 1105)	46,406	47,888	45,054	45,054	0	
Law Enforcement Trust (Fund 1106)	154,557	216,483	195,740	102,417	(93,323)	
Law Library (Fund 1107)	20,987	21,300	18,300	20,000	1,700	
Courthouse Facilities (Fund 1108)	129,358	187,033	410,905	517,069	106,164	
Domestic Violence Trust (Fund 1192)	0	0	73,519	91,560	18,041	
Alcohol & Drug Abuse Trust (Fund 1193)	0	0	54,156	33,419	(20,737)	
Court Technology (Fund 1194)	261,674	385,207	925,817	740,709	(185,108)	
Juvenile Diversion (Fund 1195)	21,101	21,274	18,300	18,700	400	
Crime Prevention (Fund 1196)	41,002	30,000	147,741	141,566	(6,175)	
Court Innovations (Fund 1197)	170,265	183,570	225,976	232,346	6,370	
Teen Court (Fund 1198)	70,426	74,948	83,203	85,899	2,696	
Total Expenditures	915,776	1,167,703	2,198,711	2,028,739	(169,972)	Overall Expenditure Increase/Decrease: -7.73%
Revenues vs. Expenditures	158,221	109,988	0	0	0	

Law & Legal

Court Innovations
1.00 FTE

Teen Court
1.00 FTE

Fund 1105 Div. 9102	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
359001	Legal Aid Fees	19,645	21,339	18,300	20,000	1,700	
361100	Interest	0	0	10	10	0	
381000	Interfund Transfer from General Fund	25,409	26,549	26,744	25,044	(1,700)	Overall Revenue Increase/Decrease:
	Total Fund Revenues	45,054	47,888	45,054	45,054	0	0.00%
Expenditures							
564- Public Assistance Services							
582007	Aid to Legal Services	45,054	45,054	45,054	45,054	0	
	Total Operating Expenditures	45,054	45,054	45,054	45,054	0	
581- Inter-Fund Group Transfers Out							
591008	Transfer to Court Innovations Fund 1197	1,352	2,834	0	0	0	
	Total Interfund Transfers	1,352	2,834	0	0	0	
	Total Fund Expenditures	46,406	47,888	45,054	45,054	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.

Law Enforcement Trust

Special Revenue Fund

Fund 1106		Actual	Actual	Adopted	Adopted	Changes	
Div. 9210	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Revenues							
351201	Sale of Confiscated Equipment	142,273	243,154	100,000	95,000	(5,000)	
361100	Interest	1,624	3,779	1,000	500	(500)	
399000	Cash Carry Forward	0	0	94,740	6,917	(87,823)	
Total Fund Revenues		143,897	246,932	195,740	102,417	(93,323)	Overall Revenue Increase/Decrease: -47.68%
Expenditures							
521- Law Enforcement							
549000	Other Current Charges & Obligations	154,557	216,483	195,340	102,417	(92,923)	* See Note Below
549005	Bank Analysis Fees	0	0	400	0	(400)	
Total Operating Expenditures		154,557	216,483	195,740	102,417	(93,323)	
Total Fund Expenditures		154,557	216,483	195,740	102,417	(93,323)	Overall Expenditure Increase/Decrease: -47.68%

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.

*Recent expenditure examples include donations to & sponsorships of: The Boys & Girls Club, Celebrate the Children, Boy Scouts, Health Fairs, Flagler County Sheriff's PAL events, and other advertising opportunities, along with a mobile kitchen, PAL related expenditures, etc.

Law Library

Special Revenue Fund

Fund 1107		Actual	Actual	Adopted	Adopted	Changes	
Div. 9103	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ /(-)	Comments
Revenues							
359002	Law Library \$16.25	19,644	21,300	18,300	20,000	1,700	Overall Revenue Increase/Decrease: 9.29%
Total Fund Revenues		19,644	21,300	18,300	20,000	1,700	
Expenditures							
714 - Public Law Library							
549005	Bank Analysis Fees	0	0	50	50	0	
Total Operating Expenditures		0	0	50	50	0	
566000	Books, Publications & Library Material	12,869	12,514	13,840	14,320	480	Online Database Access
Total Capital Expenditures		12,869	12,514	13,840	14,320	480	
581 - Interfund Transfer Out							
591008	Transfer to Court Innovations Fund 1197	8,119	8,786	4,410	5,630	1,220	Estimated Transfer
Total Interfund Transfers		8,119	8,786	4,410	5,630	1,220	
							Overall Expenditure Increase/Decrease: 9.29%
Total Fund Expenditures		20,987	21,300	18,300	20,000	1,700	

Description:

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

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

Courthouse Facilities

Special Revenue Fund

Fund 1108		Actual	Actual	Adopted	Adopted	Changes	
Div. 1417	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Revenues							
359003	Court Facilities	190,011	225,655	175,000	185,000	10,000	
361100	Interest	5,969	12,513	1,500	1,500	0	
361201	Fair Value of Investments	2,311	597	0	0	0	
399000	Cash Carry Forward	0	0	234,405	330,569	96,164	
Total Fund Revenues		198,291	238,764	410,905	517,069	106,164	Overall Revenue Increase/Decrease: 25.84%
Expenditures							
712- Courthouse Facilities							
531000	Professional Services	6	0	100	0	(100)	
534006	Other Contracted Services	22,239	15,347	52,652	55,289	2,637	HVAC, Water Treatment, Pest Control, Fire Monitoring
542000	Freight & Postage	0	27	0	0	0	
544000	Rentals & Leases	0	0	1,000	0	(1,000)	
546001	Building/Equipment Repairs	44,571	46,988	63,000	74,500	11,500	VAV Heater & SCHP-3 Pump and Motor Replacement
546004	Maintenance Agreements	59,223	93,872	71,456	119,018	47,562	Elevator, HVAC, Lactation Pod Svc. Contract
546006	Small Tools & Equip	102	18	1,000	100	(900)	
549000	Other Current Chrgs/Oblig	0	900	900	1,000	100	Elevator Renewal
551000	Office Supplies	34	18	0	0	0	
552002	Other Operating Expenses	3,072	2,563	3,300	3,500	200	HVAC Filters
Total Operating Expenditures		129,247	159,733	193,408	253,407	59,999	
564000	Machinery and Equipment	0	27,300	0	0	0	
Total Capital Expenditures		0	27,300	0	0	0	
572002	Interest on Advances	111	0	0	0	0	
Total Debt Expenditures		111	0	0	0	0	
598010	Reserve for Contingency	0	0	217,497	263,662	46,165	
Total Reserves		0	0	217,497	263,662	46,165	
Total Fund Expenditures							Overall Expenditure Increase/Decrease: 25.84%
		129,358	187,033	410,905	517,069	106,164	

Description:

The Flagler County Board of County Commissioners adopted Ordinance 2004-08 on July 12, 2004 to assess a \$15 surcharge on non-criminal traffic infractions or criminal violations of Section 318.18, Florida Statutes. Funds collected are used to fund State court facilities, and expended as provided by the Board of County Commissioners in consultation with the Chief Judge of the Seventh Judicial Circuit of Florida, or his/her designee. The surcharge was effective July 1, 2004. During fiscal year 2008-09, Chapter 2009-204 was signed into Florida law raising the allowable surcharge on noncriminal traffic infractions and on certain listed criminal violations from \$15 to \$30. On July 20, 2009 the Flagler County Board of County Commissioners adopted Ordinance 2009-05 amending Sec. 10.33(3), Flagler County Code to increase the surcharge from \$15 to \$30.

Domestic Violence Trust

Special Revenue Fund

Fund 1192 Div. 5000	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
351103	Judgments & Fines	12,682	13,244	10,000	11,000	1,000	
361100	Interest	0	1,668	50	50	0	
361201	Fair Value of Investments	0	254	0	0	0	
399000	Cash Carry Forward	0	0	63,469	80,510	17,041	
Total Fund Revenues		12,682	15,165	73,519	91,560	18,041	Overall Revenue Increase/Decrease: 24.54%
Expenditures							
598020	Designated for Future Use	0	0	73,519	91,560	18,041	
Total Reserves		0	0	73,519	91,560	18,041	
Total Fund Expenditures		0	0	73,519	91,560	18,041	Overall Expenditure Increase/Decrease: 24.54%

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 1193 Div. 1600	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
351104	Alcohol & Other Drug Abuse	9,952	12,134	8,000	9,000	1,000	
361100	Interest	0	1,224	50	75	25	
361201	Fair Value of Investments	0	203	0	0	0	
399000	Cash Carry Forward	0	0	46,106	24,344	(21,762)	Overall Revenue Increase/Decrease:
Total Fund Revenues		9,952	13,561	54,156	33,419	(20,737)	-38.29%
Expenditures							
598010	Reserve	0	0	54,156	33,419	(20,737)	
Total Reserves		0	0	54,156	33,419	(20,737)	
Total Fund Expenditures		0	0	54,156	33,419	(20,737)	Overall Expenditure Increase/Decrease: -38.29%

Description:

The Flagler County Alcohol and Drug Abuse Trust Fund was created pursuant to § 893.165, Florida Statutes and Flagler County Ordinance 2002-31. Fees and court costs are imposed pursuant to §§ 938.13, 938.21 & 938.23, Florida Statutes, and the sums collected, less Clerk fees, are deposited in the Trust Fund to be used to fund alcohol and other drug abuse programs designated by the Board. Unexpended funds at year-end, if any, remain in this fund (Fund 1193) and carry forward to the next year.

Court Technology - Court Services

Special Revenue Fund

Fund 1194		Actual	Actual	Adopted	Adopted	Changes	
Div. 9000	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Revenues							
359004	Court Innovations Recording Fees \$2	303,848	297,044	290,000	290,000	0	
361100	Interest	18,098	37,925	3,000	3,000	0	
361201	Fair Value of Investments	7,483	980	0	0	0	
388100	Sale of General Capital Assets	586	809	0	0	0	
399000	Cash Carry Forward	0	0	632,817	447,709	(185,108)	Overall Revenue Increase/Decrease:
Total Fund Revenues		330,015	336,758	925,817	740,709	(185,108)	-19.99%
Expenditures							
601- Court Administration							
531000	Professional Services	19	0	400	400	0	
534006	Other Contracted Services	11,569	0	0	0	0	
534013	IT Other Contracted Services	0	0	91,260	7,000	(84,260)	
541001	Communications Devices & Access	20,084	49	0	0	0	
541002	Communications Recurring	43,244	30,947	37,500	37,500	0	
546004	Maintenance Agreements	6,659	2,722	0	0	0	
546008	IT Maintenance Agreements	4,401	7,346	20,000	30,000	10,000	Maintenance for Multifunctional Machines
549005	Bank Analysis Fees	0	0	750	0	(750)	
551000	Office Supplies	0	0	0	250	250	
551000	Office Equipment	14,234	855	0	0	0	
551004	IT Office Equipment	0	28,215	147,500	20,000	(127,500)	Docking Stations, Printers, Monitors, Etc.
552002	Other Operating Expenses	0	44	250	250	0	
552006	Data Processing Software	1,516	0	7,500	7,500	0	
554000	Books, Pub, Scubsrpt & Mmbshp	300	300	0	0	0	
554003	IT Books, Pub, Scubsrpt & Mmbshp	0	10,202	0	0	0	
554004	GASB96 Subscriptions	0	0	2,850	0	(2,850)	
Total Operating Expenditures		102,028	80,679	308,010	102,900	(205,110)	
564002	IT Equipment & Machinery	0	0	84,000	10,000	(74,000)	
Total Capital Expenditures		0	0	84,000	10,000	(74,000)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		102,028	80,679	392,010	112,900	(279,110)	-71.20%

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Court Technology - Court Related Technology

Special Revenue Fund

Fund 1194		Actual	Actual	Adopted	Adopted	Changes	
Div. 9002	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
713- Information Systems							
534006	Other Contracted Services	70,400	78,200	112,948	117,466	4,518	
541002	Communications Recurring	0	24,480	18,360	31,840	13,480	
546004	Maintenance Agreements	331	75,819	73,922	73,922	0	
	Total Operating Expenditures	70,731	178,499	205,230	223,228	17,998	
564000	Equipment	0	0	50,000	0	(50,000)	
	Total Capital Expenditures	0	0	50,000	0	(50,000)	
	Total Expenditures	70,731	178,499	255,230	223,228	(32,002)	

Court Technology - State Attorney

Special Revenue Fund

Fund 1194		Actual	Actual	Adopted	Adopted	Changes	
Div. 9100	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
602- State Attorney Administration							
534013	IT Other Contracted Services	0	480	0	0	0	
541001	Communications Devices & Acces	0	193	0	0	0	
541002	Communications Recurring	9,900	25,208	54,855	47,725	(7,130)	Includes Radio User Fees
546004	Maintenance Agreements	4,734	5,770	15,000	0	(15,000)	
546008	IT Maintenance Agreements	0	0	0	15,000	15,000	Moved from Maintenance Fees
551000	Office Supplies	0	0	2,000	2,000	0	
551001	Office Equipment	0	0	8,000	8,000	0	
551004	IT Office Equipment	0	41,199	0	0	0	
552002	Other Operating Expense	0	0	1,000	1,000	0	
552006	Data Processing Software	22,258	7,986	60,000	100,000	40,000	Upgrade to Management Software System
554000	Books, Pub, Scubsrpt & Mmbshp	0	3,291	0	0	0	
554003	IT Books, Pub, Scubsrpt & Mmbshp	0	360	0	0	0	
	Total Operating Expenditures	36,892	84,486	140,855	173,725	32,870	
564002	IT Equipment & Machinery	0	0	15,000	15,000	0	
	Total Capital Expenditures	0	0	15,000	15,000	0	
	Total Expenditures	36,892	84,486	155,855	188,725	32,870	Overall Expenditure Increase/Decrease: 21.09%

(continued on next page)

Court Technology - Public Defender

Special Revenue Fund

Fund 1194 Div. 9101	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures							
603- Public Defender Administration							
541002	Communications Recurring	23,347	20,117	39,648	23,289	(16,359)	Port, Access, Routers
546004	Maintenance Agreements	10,164	11,080	7,778	7,580	(198)	
551000	Office Supplies	742	219	3,000	3,000	0	
551001	Office Equipment	10,206	3,074	800	0	(800)	
551004	IT Office Equipment	0	0	0	150	150	Moved from Office Equipment
552002	Other Operating Expenses	0	443	0	0	0	
552006	Data Processing Software	1,587	3,849	14,562	16,618	2,056	Research Software for Attorneys
554000	Books, Pub, Scubsrpt & Mmbshp	5,978	2,760	0	0	0	
Total Operating Expenditures		52,024	41,543	65,788	50,637	(15,151)	
564002	IT Equipment & Machinery	0	0	7,675	16,850	9,175	Laptops, Smart UPS, UPS Server, Hard Drives
Total Capital Expenditures		0	0	7,675	16,850	9,175	
Total Expenditures		52,024	41,543	73,463	67,487	(5,976)	Overall Expenditure Increase/Decrease: -8.13%

Court Technology - Criminal Conflict & Civil Regional Counsel

Special Revenue Fund

Fund 1194 Div. 9105	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Expenditures							
534006	Other Contracted Services	0	0	500	500	0	
541002	Communications Recurring	0	0	1,900	1,900	0	
546004	Maintenance Agreements	0	0	2,600	2,600	0	
551000	Office Supplies	0	0	700	700	0	
Total Operating Expenditures		0	0	5,700	5,700	0	
Total Expenditures		0	0	5,700	5,700	0	Overall Expenditure Increase/Decrease: 0.00%
598010	Reserve for Contingency	0	0	43,559	142,669	99,110	
Total Reserves		0	0	43,559	142,669	99,110	
Total Fund Expenditures		261,674	385,207	925,817	740,709	(185,108)	Overall Expenditure Increase/Decrease: -19.99%

Juvenile Diversion

Special Revenue Fund

Fund 1195 Div. 4900	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
359007	Juvenile Assessment	6,542	7,084	6,100	6,234	134	
359008	Juvenile Alternatives	6,542	7,084	6,100	6,233	133	
359009	Teen Court	6,562	7,105	6,100	6,233	133	
Total Fund Revenues		19,646	21,274	18,300	18,700	400	Overall Revenue Increase/Decrease: 2.19%
Expenditures							
581- Inter-Fund Group Transfers Out							
591008	Transfer to Court Innovations Fund 1197	21,101	21,274	18,300	18,700	400	
Total Interfund Transfers		21,101	21,274	18,300	18,700	400	
Total Fund Expenditures		21,101	21,274	18,300	18,700	400	Overall Expenditure Increase/Decrease: 2.19%

Description:

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

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

Crime Prevention

Special Revenue Fund

Fund 1196 Div. 9210	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
359006	Crime Prevention	32,078	33,210	29,000	35,000	6,000	
361100	Interest	2,403	6,333	150	150	0	
361201	Fair Value of Investments	1,006	157	0	0	0	
399000	Cash Carry Forward	0	0	118,591	106,416	(12,175)	Overall Revenue Increase/Decrease:
Total Fund Revenues		35,486	39,700	147,741	141,566	(6,175)	-4.18%
Expenditures							
521- Law Enforcement							
531000	Professional Services	2	0	100	0	(100)	
534006	Other Contracted Services	41,000	0	0	0	0	
549005	Bank Analysis Fees	0	0	100	0	(100)	
Total Operating Expenditures		41,002	0	200	0	(200)	
582000	Aid to Private Organization	0	20,000	0	40,000	40,000	
581004	Aid to Other Governments	0	10,000	11,000	0	(11,000)	
Total Grant and Aid Expenditures		0	30,000	11,000	40,000	29,000	
598010	Reserve for Contingency	0	0	136,541	101,566	(34,975)	
Total Reserves		0	0	136,541	101,566	(34,975)	
Total Fund Expenditures		41,002	30,000	147,741	141,566	(6,175)	Overall Expenditure Increase/Decrease: -4.18%

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.

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. This budget appropriation voids the Public Safety Coordinating Council Crime Prevention Grant application process.

Court Innovations

Special Revenue Fund

Fund 1197 Div. 4903	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
359005	Court Innovations	19,676	21,310	18,300	19,250	950	
361100	Interest	0	2,659	20	20	0	
361201	Fair Value of Investments	0	183	0	0	0	
381000	Interfund Transfer from General Fund	141,031	168,016	163,975	118,006	(45,969)	
381000	Interfund Transfer from Juvenile Diversion	21,101	21,274	18,300	18,700	400	
381000	Interfund Transfer from Legal Aid	1,352	2,834	0	0	0	
381000	Interfund Transfer from Law Library	8,119	8,786	4,410	5,630	1,220	
399000	Cash Carry Forward	0	0	20,971	70,740	49,769	
Total Fund Revenues		191,278	225,062	225,976	232,346	6,370	Overall Revenue Increase/Decrease: 2.82%
Expenditures							
719- Other Operating Court Costs							
512000	Regular Salaries	43,100	48,931	50,794	51,813	1,019	1.0 FTE with 2% COLA
52XXXX	Employee Benefits	20,355	23,783	26,662	28,483	1,821	
Total Personnel Expenditures		63,456	72,714	77,456	80,296	2,840	
534006	Other Contracted Services	105,259	110,184	143,000	147,030	4,030	
540000	Travel Expenses	0	0	2,000	2,500	500	
541002	Communications Recurring	0	0	50	50	0	
542000	Postage	0	0	50	50	0	
549000	Other Curr Chgs & Obligations	0	105	0	0	0	
549005	Bank Analysis Fees	0	0	220	0	(220)	
551000	Office Supplies	152	0	300	300	0	
552002	Other Operating Expenses	1,349	476	1,300	1,000	(300)	
554001	Publications/Memberships	50	90	100	120	20	
555001	Training and Educational Costs	0	0	500	0	(500)	
555002	Conference/Seminar Registration	0	0	1,000	1,000	0	
Total Operating Expenditures		106,809	110,855	148,520	152,050	3,530	
Total Fund Expenditures		170,265	183,570	225,976	232,346	6,370	Overall Expenditure Increase/Decrease: 2.82%

Description:

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

Teen Court

Special Revenue Fund

Fund 1198 Div. 9003	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
359010	Teen Court - 7/2005 \$3	21,408	24,941	20,500	23,000	2,500	
361100	Interest	0	577	50	50	0	
381000	Interfund Transfer (General Fund)	46,645	45,767	58,757	45,976	(12,781)	
399000	Cash Carry Forward	0	0	3,896	16,873	12,977	
Total Fund Revenues		68,053	71,285	83,203	85,899	2,696	Overall Revenue Increase/Decrease: 3.24%
Expenditures							
719- Other Operating Court Costs							
512000	Regular Salaries	45,706	48,540	48,630	49,608	978	1.0 FTE with 2% COLA
52XXXX	Employee Benefits	20,871	23,831	26,198	28,001	1,803	
Total Personnel Expenditures		66,577	72,371	74,828	77,609	2,781	
534006	Other Contracted Services	3,186	807	5,000	4,990	(10)	
540000	Travel & Per Diem	244	0	1,500	1,500	0	
542000	Postage	14	93	50	50	0	
547000	Printing & Binding	0	0	50	300	250	
548001	Promotional Activities	0	1,429	0	0	0	
549005	Bank Analysis Fees	0	0	75	0	(75)	
551000	Office Supplies	121	148	500	350	(150)	
552002	Other Operating Expenses	35	0	0	150	150	
554001	Publications/Memberships	200	100	200	200	0	
555002	Conference & Seminar Registration	50	0	1,000	750	(250)	
Total Operating Expenditures		3,849	2,577	8,375	8,290	(85)	
Total Fund Expenditures		70,426	74,948	83,203	85,899	2,696	Overall Expenditure Increase/Decrease: 3.24%

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 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues						
Tourist Development Tax	4,587,561	4,322,646	4,400,000	4,400,000	0	
Intergovernmental	9,580,292	1,307,767	0	3,755,512	3,755,512	
Interest	294,271	836,499	190,000	205,000	15,000	
Other - Excess Fees	32,093	28,123	25,000	25,000	0	
Cash Carry Forward	0	0	11,560,170	11,829,421	269,251	
Total Fund Revenues	14,494,217	6,495,035	16,175,170	20,214,933	4,039,763	Overall Revenue Increase/Decrease: 24.98%
Expenditures						
TDC Capital Projects (Fund 1109)	27,725	765,389	6,138,778	5,687,537	(451,241)	
TDC Promos & Advertising (Fund 1110)	1,906,604	1,899,413	7,735,083	8,674,913	939,830	
TDC Beach Restoration (Fund 1111)	11,481,498	867,807	2,301,309	5,852,483	3,551,174	
Total Fund Expenditures	13,415,827	3,532,610	16,175,170	20,214,933	4,039,763	Overall Expenditure Increase/Decrease: 24.98%
Revenues vs. Expenditures	1,078,390	2,962,426	0	0	0	

Tourist Development
5.325 FTE

Primary Functions

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



Goals FY 2025-2026

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

Strategic Plan Focus Area

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

Strategic Objectives

Destination Development

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

Strategic Objectives (continued)

Visitor Experience

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

Organizational Excellence

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

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Increase Tourist Development Tax Collections	EV 3	3.51%	-5.81%	0.00%	0.00%
2. Rooms sold (12 months)	EV 1	502,736	461,873	495,000	495,000
3. Occupancy (12 months)	EV 1	47.49%	40.16%	41%	41%
4. Average Daily Rate (12 months)	EV 1	\$191.24	\$193.84	\$167.00	\$167.00

Major Initiatives / Highlights

- Launched a redesigned Visitor Guide and Dining Guide
- Hosted Annual State of Tourism meeting
- Served on Destinations International Advocacy Committee
- Served on NEFRC Trails and Ecotourism Steering Committee
- Graduation from NEFL Leadership Academy
- Partnered with City of Palm Coast to host 2nd Annual National Rails to Trails Day
- Staff Graduated L.I.F.T. Program
- Staff received certification earning Tourism Marketing Professional Certification
- Hosted initial Stakeholder Meeting for VEDC
- Awarded \$84,973 in Discretionary Grants & Special Event Marketing Grants
- Completed FC3 Strategic Plan
- Supported FC3 with funding, administrative support, meeting space, storage space and event staff
- Developed micro site for VEDC <https://www.visitflagler.com/partners/visitor-eco-discovery-center/>
- Received TDC recommendation of \$10,362,000 in CIP Program for Construction of VEDC

Tourist Development - Capital Projects

Special Revenue Fund

Fund 1109 Div. 4700	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
312101	Tourist Dev Tax	917,512	864,529	880,000	0	(880,000)	
361100	Interest	126,228	300,242	75,000	90,000	15,000	
361201	Fair Value of Investments	47,233	8,855	0	0	0	
386702	Excess Fees - Tax Collector	6,419	5,625	5,000	0	(5,000)	
399000	Cash Carry Forward	0	0	5,178,778	5,597,537	418,759	
Total Fund Revenues		1,097,392	1,179,251	6,138,778	5,687,537	(451,241)	Overall Revenue Increase/Decrease: -7.35%
Expenditures							
573- Cultural Services							
581004	Aid to Other Govts	0	739,158	0	0	0	
Total Award Expenditures		0	739,158	0	0	0	
575- Special Recreation Facilities							
531000	Professional Services	111	0	2,500	2,500	0	
534008	Comm Fees - Tax Collector	27,614	26,231	26,400	0	(26,400)	
549005	Bank Analysis Fees	0	0	2,500	0	(2,500)	
Total Operating Expenditures		27,725	26,231	31,400	2,500	(28,900)	
598020	Designated for Future Use	0	0	6,107,378	5,685,037	(422,341)	\$5.3 Million Eco-Center
Total Reserves		0	0	6,107,378	5,685,037	(422,341)	
Total Fund Expenditures							Overall Expenditure Increase/Decrease: -7.35%
		27,725	765,389	6,138,778	5,687,537	(451,241)	

Tourist Development - Operating: Promos & Advertising

Special Revenue Fund

Fund 1110		Actual	Actual	Adopted	Adopted	Changes	
Div. 4700	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
312101	Tourist Dev Tax	2,752,536	2,593,588	2,640,000	2,640,000	0	Local Option Tourist Tax Levy is 5% (60% Allocation)
361100	Interest	96,839	265,260	75,000	75,000	0	
361100	Fair Value of Investments	35,729	11,250	0	0	0	
386702	Excess Fees - Tax Collector	19,256	16,874	15,000	15,000	0	
383101	Lease - GASB 87	0	198,814	0	0	0	
383106	Subscriptions - GASB 96	152,998	1,138	0	0	0	
399000	Cash Carry Forward	0	0	5,005,083	5,944,913	939,830	
Total Fund Revenues		3,057,359	3,086,923	7,735,083	8,674,913	939,830	Overall Revenue Increase/Decrease: 12.15%
Expenditures							
559- Other Economic Environment							
512000	Regular Salaries	365,734	369,510	431,594	417,737	(13,857)	5.325 FTE with 2% COLA
514000	Overtime	150	417	0	0	0	
52XXXX	Employee Benefits	143,739	152,530	209,619	207,151	(2,468)	
Total Personnel Expenditures		509,624	522,456	641,213	624,888	(16,325)	
531000	Professional Services	54,971	960	6,560	0	(6,560)	
534006	Other Contracted Services	230,374	186,684	294,224	329,724	35,500	
534008	Comm Fees - Tax Collector	82,843	78,693	79,200	79,200	0	
534013	IT Other Contracted Services	0	11,730	80,450	80,450	0	
540000	Travel and Per Diem	5,378	6,011	14,600	14,600	0	
541001	Communications Devices and Acces.	786	45	200	0	(200)	
541002	Communications Recurring	10,484	8,777	9,241	9,668	427	
542000	Freight & Postage	9,659	10,611	10,000	9,500	(500)	
543000	Utilities Expense	4,795	4,036	4,900	4,900	0	
544000	Rentals & Lease	21,931	24,641	62,156	10,769	(51,387)	
544002	Long Term Lease	0	0	0	51,006	51,006	
544003	Long Term IT Leases	0	0	1,340	1,335	(5)	
545001	General Liability Insurance	(204)	0	1,440	1,584	144	
545003	Vehicle Insurance	564	336	370	407	37	
545006	Other Insurance & Bonds	0	154	0	0	0	
546001	Bldg/Equip Repairs	0	187	0	0	0	
546003	Vehicle Repair	1,633	100	500	300	(200)	
546004	Maintenance Agreements	7,709	6,000	6,700	6,700	0	
546006	Small Tools & Equipment	2,876	0	0	0	0	
546008	IT Maintenance Agreements	0	776	1,092	925	(167)	
547000	Printing & Binding	34,266	19,100	51,527	61,225	9,698	

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Tourist Development - Operating: Promos & Advertising

Special Revenue Fund

Fund 1110		Actual	Actual	Adopted	Adopted	Changes	
Div. 4700	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Expenditures (continued)							
548001	Promotional Activities	63,223	28,217	81,228	55,800	(25,428)	
548004	Promotional - Special Event	57,300	70,500	100,000	100,000	0	Sporting Events & Meetings
549000	Other Current Charges/Obligations	1,445	5,870	27,500	17,000	(10,500)	
549004	Advertising	492,098	524,415	750,000	800,000	50,000	
549005	Bank Analysis Fees	0	0	800	0	(800)	
551000	Office Supplies	1,716	1,206	2,000	2,000	0	
551001	Office Equipment	1,131	2,194	2,000	1,500	(500)	
552001	Gas, Oil, & Lubricants	321	666	1,000	1,000	0	
552002	Other Operating Expenses	4,002	1,373	5,000	0	(5,000)	
552006	Data Processing Software	17,778	0	1,780	1,780	0	
554001	Publications and Memberships	62,945	86,334	76,572	79,877	3,305	
554003	IT Books, Pub, Sub & Mbrship	0	260	0	0	0	
554004	GASB 96 Subscriptions	0	0	495	492	(3)	
555001	Training & Education	6,864	3,840	2,000	0	(2,000)	
555002	Conferences & Seminars	1,817	2,444	11,285	11,540	255	
	Total Operating Expenditures	1,178,704	1,086,160	1,686,160	1,733,282	47,122	
564004	GASB 87 Capital Outlay - Fleet	0	198,814	0	0	0	
564005	GASB 96 Subscription Cap Outlay	152,998	1,138	0	0	0	
	Total Capital	152,998	199,952	0	0	0	
584- Capital Lease Aq							
571004	Principal Expense - Gasb 96	13,797	26,932	0	0	0	
572007	Lease Interest Gasb 96	1,153	4,111	0	0	0	
571003	Lease Principal -Gasb 87	30,507	26,776	0	0	0	
572006	Lease Interest Gasb 87	468	2,804	0	0	0	
	Total Debt	45,925	60,623	0	0	0	
581- Interfund Transfer Out							
591001	Interfund Transfer	19,353	30,222	0	0	0	
	Total Transfers	19,353	30,222	0	0	0	
598020	Designated for Future Use	0	0	5,407,710	6,316,743	909,033	\$5 Million Eco-Center
	Total Reserves	0	0	5,407,710	6,316,743	909,033	
Total Fund Expenditures						Overall Expenditure Increase/Decrease:	
						12.15%	

Tourist Development - Beach Restoration

Special Revenue Fund

Fund 1111		Actual	Actual	Adopted	Adopted	Changes	
Div. 4700	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
312101	Tourist Dev Tax	917,512	864,529	880,000	1,760,000	880,000	Local Option Tourist Tax Levy is 5% (40% Allocation)
331200	Fed Grant-Publ Safety	0	51,360	0	0	0	
331390	Fed Grt-Phys Env-Other	5,407,687	648,036	0	0	0	
334390	State Grt-Phys Env-Other	3,837,639	546,473	0	3,185,512	3,185,512	Reach II
337200	Local Gov Grant- Public Safety	329,942	113,258	0	0	0	
337306	Loc Gov - City of Flagler Beach	5,025	0	0	0	0	
361100	Interest	71,204	270,997	40,000	40,000	0	
361201	Fair Value of Investments	18,149	(3,434)	0	0	0	
366015	HOA Dune Restoration	0	0	0	570,000	570,000	
381000	Interfund Transfer In	0	1,166	0	0	0	
386702	Excess Fees - Tax Collector	6,419	5,625	5,000	10,000	5,000	
399000	Cash Carry Forward	0	0	1,376,309	286,971	(1,089,338)	Overall Revenue Increase/Decrease:
Total Fund Revenues		10,593,576	2,498,010	2,301,309	5,852,483	3,551,174	154.31%
Expenditures							
537- Conservation and Resource Management							
531000	Professional Services	296,402	90,418	220,000	220,000	0	
534006	Other Contracted Services	15,000	10,000	0	0	0	
534008	Comm Fees - Tax Collector	27,614	26,231	26,400	55,000	28,600	Tax Collector Commissions
549000	Other Current Chrgs/Oblig	0	1,824	0	0	0	
549005	Bank Analysis Fees	0	0	2,000	0	(2,000)	
554003	IT Books, Pub, Sub & Mebrshp	0	11,235	0	0	0	
Total Operating Expenditures		339,017	139,708	248,400	275,000	26,600	
546005	North Dune Restoration	0	0	0	1,535,000	1,535,000	Reach II Local (split with Funds 1311 & 1187)
564002	IT Equipment & Machinery	0	127,791	0	0	0	
Total Capital Expenditures		0	127,791	0	1,535,000	1,535,000	
572003	Interest on Advances	0	33,986	0	0	0	
Total Debt Expenditures		0	33,986	0	0	0	
581007	Aid to Flagler Beach	0	64,283	0	0	0	
582009	Other Entities	130,000	478,090	0	0	0	
Total Aid Expenditures		130,000	542,373	0	0	0	
546005	North Dune Restoration	6,817,207	23,950	0	3,185,512	3,185,512	Reach II 26FL1 Grant
582009	Other Entities	3,477,116	0	0	0	0	
582016	Hammock Dunes Ower Assoc	0	0	0	570,000	570,000	
581007	Aid to Flagler Beach	13,828	0	0	0	0	
Total Grants		10,308,151	23,950	0	3,755,512	3,755,512	

(continued on next page)

Tourist Development - Beach Restoration

Special Revenue Fund

Fund 1111		Actual	Actual	Adopted	Adopted	Changes	
Div. 4700	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures (continued)							
591001	Interfund Transfer for Debt Service	704,330	0	0	0	0	TDT Series 2017 Paid off Early
	Total Interfund Transfers	704,330	0	0	0	0	
598020	Designated for Future Use	0	0	2,052,909	286,971	(1,765,938)	
	Total Reserves	0	0	2,052,909	286,971	(1,765,938)	
							Overall Expenditure Increase/Decrease:
	Total Fund Expenditures	11,481,498	867,807	2,301,309	5,852,483	3,551,174	154.31%

Opioid Settlement

Special Revenue Fund

Fund 1113		Actual	Actual	Adopted	Adopted	Changes	Comments
Div. 0506		FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	
Revenues							
361100	Interest	0	3,228	150	4,000	3,850	
361201	Fair Value Investments	0	1,000	0	0	0	
369303	Opioid Settlement	65,096	142,569	0	112,400	112,400	
399000	Cash Carry Forward	0	0	65,396	211,705	146,309	
Total Fund Revenues		65,096	146,797	65,546	328,105	262,559	Overall Revenue Increase/Decrease: 500.57%
Expenditures							
534006	Other Contracted Services	0	0	65,546	328,105	262,559	
Total Expenditures		0	0	65,546	328,105	262,559	
Total Fund Expenditures		0	0	65,546	328,105	262,559	Overall Expenditure Increase/Decrease: 500.57%

Description:

Opioid Settlement Fund 1113 was created to track funding received by MOU with State of Florida Attorney General. The city/county fund will receive 15% of all Opioid Funds to directly benefit all Counties and Municipalities. The amounts to be distributed to each County and Municipality shall be determined by the Negotiation Class Metrics or other metrics agreed upon, in writing, by a County and a Municipality. The State will create an Opioid Abatement Taskforce or Council to advise the Governor, the Legislature, Florida's Department of Children and Families ("DCF"), and Local Governments on the priorities that should be addressed as part of the opioid epidemic and to review how monies may be spent and the results that have been achieved with Opioid Funds.

Washington Oaks Park Dune Restoration

Special Revenue Fund

Fund 1114		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
331390	Fed Grt-Phys Env -Other	1,826,554	0	0	0	0	Overall Revenue Increase/Decrease:
Total Fund Revenues		1,826,554	0	0	0	0	
0.00%							
581027	Washington Oaks Pk Dune Rest	1,826,554	0	0	0	0	Overall Expenditure Increase/Decrease:
Total Grant Expenditures		1,826,554	0	0	0	0	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		1,826,554	0	0	0	0	0.00%

Description:

In February 2023 agreement was made between Flagler County and State of Florida to have Flagler County complete Dune Restoration Project at Washington Oaks Garden State Park. Grant 23FL3 was awarded and Dune Restoration was completed in the same year agreement was executed.

Environmentally Sensitive Lands - Summary

Special Revenue Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/(-)	Comments
Revenues						
Ad Valorem Tax	1,526,951	1,748,533	1,956,802	2,154,913	198,111	
Interest	196,456	477,897	150,050	154,050	4,000	
Other Revenue	66,860	22,494	0	0	0	
Cash Carry Forward	0	0	8,665,996	8,106,823	(559,173)	
Total Fund Revenues	1,790,267	2,248,924	10,772,848	10,415,786	(357,062)	Overall Revenue Increase/Decrease: -3.31%
Expenditures						
Old Fund (Fund 1117)	1,204	63,689	38,689	86,201	47,512	
New Fund (Fund 1119)	156	441,840	10,734,159	10,329,585	(404,574)	
Total Fund Expenditures	1,360	505,529	10,772,848	10,415,786	(357,062)	Overall Expenditure Increase/Decrease: -3.31%
Revenues vs. Expenditures	1,788,908	1,743,395	0	0	0	

Environmentally Sensitive Lands (Old Fund)

Special Revenue Fund

Fund 1117		Actual	Actual	Adopted	Adopted	Changes	
Div. 0326	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Revenues							
337307	SJRWMD - Kelly Property	0	3,150	0	0	0	
361100	Interest	3,813	5,022	50	4,050	4,000	
361201	Fair Value of Investments	1,476	(89)	0	0	0	
399000	Cash Carry Forward	0	0	38,639	82,151	43,512	Overall Expenditure Increase/Decrease:
	Total Fund Revenues	5,289	8,083	38,689	86,201	47,512	122.80%
Expenditures							
537- Conservation and Resource Management							
531000	Professional Services	1,204	9,550	3,100	3,100	0	Misc. Professional Services
	Total Operating Expenditures	1,204	9,550	3,100	3,100	0	
561000	Land	0	54,139	0	83,101	83,101	Land Purchase Expenses
	Total Capital Expenditures	0	54,139	0	83,101	83,101	
598020	Reserve - Future Use	0	0	35,589	0	(35,589)	
	Total Reserves	0	0	35,589	0	(35,589)	
	Total Fund Expenditures	1,204	63,689	38,689	86,201	47,512	Overall Expenditure Increase/Decrease: 122.80%

Description:

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

Environmentally Sensitive Lands

Special Revenue Fund

Fund 1119 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
311000	Ad Valorem Taxes	1,504,370	1,748,533	1,956,802	2,154,913	198,111	
311001	Delinquent Taxes	22,581	0	0	0	0	
337307	SJRWMD - Kelly Property	0	508	0	0	0	
361100	Interest	192,643	472,875	150,000	150,000	0	
361201	Fair Value of Investments	65,384	18,926	0	0	0	
399000	Cash Carry Forward	0	0	8,627,357	8,024,672	(602,685)	Overall Revenue Increase/Decrease:
Total Revenues		1,784,978	2,240,841	10,734,159	10,329,585	(404,574)	-3.77%
Expenditures							
513 - Financial and Administrative							
549000	Other Current Charges & Obligations	0	95	0	0	0	
537- Conservation and Resources Management							
531000	Professional Services	156	3,415	24,000	0	(24,000)	
549005	Bank Analysis Fees	0	0	500	0	(500)	
Total Operating Expenditures		156	3,510	24,500	0	(24,500)	
561000	Land	0	438,330	0	150,000	150,000	Land Appraisals & Fees
Total Capital Expenditures		0	438,330	0	150,000	150,000	
598020	Reserve - Future Use	0	0	10,709,659	10,179,585	(530,074)	
Total Reserves		0	0	10,709,659	10,179,585	(530,074)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		156	441,840	10,734,159	10,329,585	(404,574)	-3.77%

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. Currently, the County is holding funds for Sweetbottom Plantation, Kelly Property, McCraney and Marlow Property Improvements.

Utility Regulatory Authority

Special Revenue Fund

Fund 1120 Div. 5000	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
361100	Interest	0	0	50	0	(50)	
399000	Cash Carry Forward	0	0	22,236	22,236	0	Overall Revenue Increase/Decrease:
	Total Fund Revenues	0	0	22,286	22,236	(50)	-0.22%
Expenditures							
598010	Reserve for Contingency	0	0	22,286	22,236	(50)	
	Total Reserves	0	0	22,286	22,236	(50)	
	Total Fund Expenditures	0	0	22,286	22,236	(50)	Overall Expenditure Increase/Decrease: -0.22%

Description:

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

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

Culture & Recreation Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 21-22	Actual FY 23-24	Adopted FY 23-24	Adopted FY 25-26	Changes + / (-)	Comments
Revenues						
Recreation Impact Fee	521,533	818,032	157,500	587,500	430,000	
Interest	28,487	88,154	11,340	17,240	5,900	
Cash Carry Forward	0	0	587,880	740,067	152,187	
Total Fund Revenues	550,019	906,186	756,720	1,344,807	588,087	Overall Revenue Increase/Decrease: 77.72%
Expenditures						
Impact Fee - Park D1 (Fund 1121)	0	0	120,961	100,322	(20,639)	
Impact Fee - Park D2 (Fund 1122)	0	0	17,424	20,257	2,833	
Impact Fee - Park D3 (Fund 1123)	0	0	64,728	29,480	(35,248)	
Impact Fee - Park D4 (Fund 1124)	0	0	84,422	125,228	40,806	
Parks Impact Fee Zone 1 (Fund 1132)	987	49,901	137,450	24,583	(112,867)	
Parks Impact Fee Zone 2 (Fund 1133)	1	0	38,970	1,340	(37,630)	
Parks Impact Fee Zone 3 (Fund 1134)	4	0	175,892	10,926	(164,966)	
Parks Impact Fee Zone 4 (Fund 1135)	3	0	0	4,628	4,628	
Library Trust (Fund 1159)	0	4,555	116,873	1,028,043	911,170	
Total Fund Expenditures	994	54,456	756,720	1,344,807	588,087	Overall Expenditure Increase/Decrease: 77.72%
Revenues vs. Expenditures	549,025	851,730	0	0	0	

Brief Overview

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

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

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

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

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

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

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

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

Authorized Uses

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

Park Impact Fee D1

Special Revenue Fund

Fund 1121 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
324610	Impact Fee-Resi-Cultr Rec	36,613	38,003	30,000	30,000	0	
361100	Interest	67	3,770	100	100	0	
361201	Fair Value of Investments	176	212	0	0	0	
399000	Cash Carry Forward	0	0	90,861	70,222	(20,639)	Overall Revenue Increase/Decrease:
Total Fund Revenues		36,856	41,985	120,961	100,322	(20,639)	-17.06%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	0	0	100	1,000	900	
Total Operating Expenditures		0	0	100	1,000	900	
563000	Infrastructure	0	0	62,550	0	(62,550)	
Total Capital Expenditures		0	0	62,550	0	(62,550)	
598020	Reserve - Future Use	0	0	58,311	99,322	41,011	
Total Reserves		0	0	58,311	99,322	41,011	
Total Fund Expenditures						(20,639)	Overall Expenditure Increase/Decrease:
		0	0	120,961	100,322	(20,639)	-17.06%

Park Impact Fee D2

Special Revenue Fund

Fund 1122 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
324610	Impact Fee-Resi-Cultr Rec	5,097	323	5,500	5,500	0	
361100	Interest	0	0	10	10	0	
399000	Cash Carry Forward	0	0	11,914	14,747	2,833	
Total Fund Revenues		5,097	323	17,424	20,257	2,833	Overall Revenue Increase/Decrease: 16.26%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	0	0	100	1,000	900	
Total Operating Expenditures		0	0	100	1,000	900	
598020	Reserve - Future Use	0	0	17,324	19,257	1,933	
Total Reserves		0	0	17,324	19,257	1,933	
Total Fund Expenditures		0	0	17,424	20,257	2,833	Overall Expenditure Increase/Decrease: 16.26%

Park Impact Fee D3

Special Revenue Fund

Fund 1123 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
324610	Impact Fee-Resi-Cultr Rec	16,063	26,820	15,000	15,000	0	
361100	Interest	27	1,814	30	30	0	
361201	Fair Value of Investments	70	135	0	0	0	
399000	Cash Carry Forward	0	0	49,698	14,450	(35,248)	Overall Revenue Increase/Decrease:
Total Fund Revenues		16,160	28,770	64,728	29,480	(35,248)	-54.46%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	0	0	0	1,000	1,000	
Total Operating Expenditures		0	0	0	1,000	1,000	
563000	Infrastructure	0	0	64,728	0	(64,728)	
Total Capital Expenditures		0	0	64,728	0	(64,728)	
598020	Reserve for Future Capital Outlay	0	0	0	28,480	28,480	
Total Reserves		0	0	0	28,480	28,480	
Total Fund Expenditures						(35,248)	Overall Expenditure Increase/Decrease:
		0	0	64,728	29,480	(35,248)	-54.46%

Park Impact Fee D4

Special Revenue Fund

Fund 1124 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
324610	Impact Fee-Resi-Cultr Rec	43,080	38,432	37,000	37,000	0	
361100	Interest	67	4,076	1,000	1,000	0	
361201	Fair Value of Investments	176	262	0	0	0	
399000	Cash Carry Forward	0	0	46,422	87,228	40,806	Overall Revenue Increase/Decrease:
Total Fund Revenues		43,323	42,770	84,422	125,228	40,806	48.34%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	0	0	100	1,000	900	
Total Operating Expenditures		0	0	100	1,000	900	
598020	Reserve - Future Use	0	0	84,322	124,228	39,906	
Total Reserves		0	0	84,322	124,228	39,906	
Total Fund Expenditures		0	0	84,422	125,228	40,806	Overall Expenditure Increase/Decrease: 48.34%

Park Impact Fee Zone 1

Special Revenue Fund

Fund 1132 Div. 4900	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
324610	Zone 1 - Recreation Impact Fee	100	0	0	0	0	New Impact Fee Funds
361100	Interest	10,130	24,546	5,000	5,000	0	
361201	Fair Value of Investments	4,148	270	0	0	0	
399000	Cash Carry Forward	0	0	132,450	19,583	(112,867)	
Total Fund Revenues		14,378	24,816	137,450	24,583	(112,867)	Overall Revenue Increase/Decrease: -82.11%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	10	0	0	1,000	1,000	
549000	Oth Curr Chgs and Obligations	246	0	0	0	0	
Total Operating Expenditures		256	0	0	1,000	1,000	
563000	Infrastructure	730	49,901	137,450	0	(137,450)	
Total Capital Expenditures		730	49,901	137,450	0	(137,450)	
598040	Reserve for Future Capital Outlay	0	0	0	23,583	23,583	
Total Reserves		0	0	0	23,583	23,583	
Total Fund Expenditures							Overall Expenditure Increase/Decrease: -82.11%
		987	49,901	137,450	24,583	(112,867)	

Park Impact Fee Zone 2

Special Revenue Fund

Fund 1133 Div. 4900	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
361100	Interest	791	2,215	100	100	0	
361201	Fair Value of Investments	0	63	0	0	0	
399000	Cash Carry Forward	0	0	38,870	1,240	(37,630)	Overall Revenue Increase/Decrease:
Total Fund Revenues		791	2,278	38,970	1,340	(37,630)	-96.56%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	1	0	0	1,340	1,340	
Total Operating Expenditures		1	0	0	1,340	1,340	
563000	Infrastructure	0	0	38,970	0	(38,970)	
Total Capital Expenditures		0	0	38,970	0	(38,970)	
Total Fund Expenditures		1	0	38,970	1,340	(37,630)	Overall Expenditure Increase/Decrease: -96.56%

Park Impact Fee Zone 3

Special Revenue Fund

Fund 1134 Div. 4900	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
361100	Interest	4,312	9,811	5,000	5,000	0	
361201	Fair Value of Investments	1,715	277	0	0	0	
399000	Cash Carry Forward	0	0	170,892	5,926	(164,966)	Overall Revenue Increase/Decrease:
Total Fund Revenues		6,027	10,089	175,892	10,926	(164,966)	-93.79%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	4	0	0	1,000	1,000	
Total Operating Expenditures		4	0	0	1,000	1,000	
563000	Infrastructure	0	0	175,892	0	(175,892)	
Total Capital		0	0	175,892	0	(175,892)	
598040	Reserve for Future Capital Outlay	0	0	0	9,926	9,926	
Total Reserves		0	0	0	9,926	9,926	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		4	0	175,892	10,926	(164,966)	-93.79%

Park Impact Fee Zone 4

Special Revenue Fund

Fund 1135 Div. 4900	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
324610	Zone 4 - Recreation Impact Fee	268	0	0	0	0	
361100	Interest	2,651	6,076	0	1,000	1,000	
361201	Fair Value of Investments	1,057	172	0	0	0	
399000	Cash Carry Forward	0	0	0	3,628	3,628	
Total Fund Revenues		3,976	6,248	0	4,628	4,628	Overall Revenue Increase/Decrease: N/A
Expenditures							
572- Parks and Recreation							
531000	Professional Services	3	0	0	1,000	1,000	
Total Operating Expenditures		3	0	0	1,000	1,000	
598040	Reserve for Future Capital Outlay	0	0	0	3,628	3,628	
Total Reserves		0	0	0	3,628	3,628	
Total Fund Expenditures		3	0	0	4,628	4,628	Overall Expenditure Increase/Decrease: N/A

Library Trust Impact Fee

Special Revenue Fund

Fund 1159 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
324610	Impact Fee - Resi - Cultr Rec	420,311	714,453	70,000	500,000	430,000	Library Impact Fee Collections
361100	Interest	2,103	31,413	100	5,000	4,900	
361201	Fair Value of Investments	997	3,105	0	0	0	
399000	Cash Carry Forward	0	0	46,773	523,043	476,270	
Total Fund Revenues		423,411	748,971	116,873	1,028,043	911,170	Overall Revenue Increase/Decrease: 779.62%
Expenditures							
571- Libraries							
531000	Professional Services	0	0	100	1,000	900	
Total Operating Expenditures		0	0	100	1,000	900	
562000	Buildings	0	4,555	0	0	0	Nexus Center
Total Capital Expenditures		0	4,555	0	0	0	
598020	Reserve - Future Use	0	0	116,773	1,027,043	910,270	
Total Reserves		0	0	116,773	1,027,043	910,270	
Total Fund Expenditures							Overall Expenditure Increase/Decrease: 779.62%
		0	4,555	116,873	1,028,043	911,170	

Transportation Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues						
Intergovernmental Revenue	482,119	3,425,968	0	0	0	
Impact Fees	526,991	3,329,277	325,000	325,000	0	
Interest	150,183	227,364	69,000	81,000	12,000	
Cash Carry Forward	0	0	2,461,984	5,031,016	2,569,032	
Total Fund Revenues	1,159,293	6,982,608	2,855,984	5,437,016	2,581,032	Overall Revenue Increase/Decrease: 90.37%
Expenditures						
Trans. Impact Fee - Old East (Fund 1130)	236,239	3,878,191	981,344	3,036,791	2,055,447	
Trans. Impact Fee - West (Fund 1131)	40,861	0	109,757	114,845	5,088	
Trans. Impact Fee - East New (Fund 1137)	1,671	188,525	199,366	229,929	30,563	
Trans. Impact Fee - D1 (Fund 1154)	0	0	905,833	1,290,804	384,971	
Trans. Impact Fee - D2 (Fund 1155)	0	0	659,684	764,647	104,963	
Total Fund Expenditures	278,771	4,066,716	2,855,984	5,437,016	2,581,032	Overall Expenditure Increase/Decrease: 90.37%
Revenues vs. Expenditures	880,522	2,915,892	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, transportation impact fee districts are established. The road construction districts are:

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

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

Authorized Uses

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

Transportation Impact Fee East - Old East

Special Revenue Fund

Fund 1130 Div. 0821	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
334490	State Grt - Transportation	0	2,907,477	0	0	0	
337403	LG Grt - Trans City of Bunnell	482,119	518,490	0	0	0	
361100	Interest	67,595	115,637	40,000	40,000	0	
361201	Fair Value of Investments	27,690	(7,039)	0	0	0	
399000	Cash Carry Forward	0	0	941,344	2,996,791	2,055,447	Overall Revenue Increase/Decrease:
Total Fund Revenues		577,404	3,534,566	981,344	3,036,791	2,055,447	209.45%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	69	0	2,100	0	(2,100)	
581028	City of Bunnell Aid	0	970,713	0	0	0	
Total Operating Expenditures		69	970,713	2,100	0	(2,100)	
563000	Infrastructure	236,170	0	0	0	0	
Total Capital Expenditures		236,170	0	0	0	0	
581028	City of Bunnell Aid	0	2,907,477	0	0	0	
Grant Expenditures		0	2,907,477	0	0	0	
598020	Reserve - Designated for Future Use	0	0	737,146	2,794,693	2,057,547	
598020	Reserve - Future Use (Restricted)	0	0	242,098	242,098	0	
Total Reserves		0	0	979,244	3,036,791	2,057,547	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		236,239	3,878,191	981,344	3,036,791	2,055,447	209.45%

Description:

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

Transportation Impact Fee - West

Special Revenue Fund

Fund 1131 Div. 0821	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
361100	Interest	2,633	5,914	3,000	3,000	0	
361201	Fair Value Investments	1,421	167	1,000	0	(1,000)	
399000	Cash Carry Forward	0	0	105,757	111,845	6,088	
Total Fund Revenues		4,054	6,081	109,757	114,845	5,088	Overall Revenue Increase/Decrease: 4.64%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	4	0	100	100	0	
Total Operating Expenditures		4	0	100	100	0	
563000	Infrastructure	40,857	0	0	0	0	
Total Capital Expenditures		40,857	0	0	0	0	
598040	Reserve - Future Capital Projects	0	0	109,657	114,745	5,088	
Total Reserves		0	0	109,657	114,745	5,088	
Total Fund Expenditures		40,861	0	109,757	114,845	5,088	Overall Expenditure Increase/Decrease: 4.64%

Description:

All lands, other than those within the Corporate Limits of the City of Palm Coast, lying west of the FEC Railroad right-of-way. 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 New

Special Revenue Fund

Fund 1137 Div. 0821	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
361100	Interest	25,345	49,429	5,000	6,000	1,000	
361201	Fair Value Investments	9,814	798	0	0	0	
399000	Cash Carry Forward	0	0	194,366	223,929	29,563	
Total Fund Revenues		35,159	50,226	199,366	229,929	30,563	Overall Revenue Increase/Decrease: 15.33%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	25	0	500	0	(500)	
Total Operating Expenditures		25	0	500	0	(500)	
563000	Infrastructure	1,646	0	0	0	0	
Total Capital Expenditures		1,646	0	0	0	0	
581028	City of Bunnell Aid	0	188,525	0	0	0	
Total Aid Expenditures		0	188,525	0	0	0	
598040	Reserve - Future Capital Projects	0	0	198,866	229,929	31,063	
Total Reserves		0	0	198,866	229,929	31,063	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		1,671	188,525	199,366	229,929	30,563	15.33%

Description:

All lands, other than those within the Corporate Limits of the City of Palm Coast, lying east of the FEC Railroad right-of-way. 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 - D1

Special Revenue Fund

Fund 1154 Div. 0821	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
324310	Impact Fees- Resi- Transport	206,693	243,613	210,000	215,000	5,000	
324320	Impact Fee- Comm- Transport	1,504	80,555	0	10,000	10,000	
361100	Interest	8,446	33,616	9,000	18,000	9,000	
361201	Fair Value Investments	2,318	1,954	1,000	0	(1,000)	
399000	Cash Carry Forward	0	0	685,833	1,047,804	361,971	
Total Fund Revenues		218,961	359,738	905,833	1,290,804	384,971	Overall Revenue Increase/Decrease: 42.50%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	0	0	1,000	1,000	0	
Total Operating Expenditures		0	0	1,000	1,000	0	
598040	Reserve - Future Capital Projects	0	0	904,833	1,289,804	384,971	
Total Reserves		0	0	904,833	1,289,804	384,971	
Total Fund Expenditures		0	0	905,833	1,290,804	384,971	Overall Expenditure Increase/Decrease: 42.50%

Description:

District No. 1 — All lands, other than those within the Corporate Limits of the City of Palm Coast, lying east of the FEC Railroad right-of-way. 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 - D2

Special Revenue Fund

Fund 1155		Actual	Actual	Adopted	Adopted	Changes	
Div. 0821	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Revenues							
324310	Impact Fees - Transportation	318,794	97,631	115,000	100,000	(15,000)	
361100	Interest	3,393	25,788	9,000	14,000	5,000	
361201	Fair Value Investments	1,529	1,100	1,000	0	(1,000)	
399000	Cash Carry Forward	0	0	534,684	650,647	115,963	
Total Fund Revenues		323,716	124,519	659,684	764,647	104,963	Overall Revenue Increase/Decrease: 15.91%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	0	0	1,000	1,000	0	
Total Operating Expenditures		0	0	1,000	1,000	0	
598040	Reserve - Future Capital Projects	0	0	658,684	763,647	104,963	
Total Reserves		0	0	658,684	763,647	104,963	
Total Fund Expenditures		0	0	659,684	764,647	104,963	Overall Expenditure Increase/Decrease: 15.91%

Description:

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

Public Safety Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/(-)	Comments
Revenues						
Public Safety Impact Fee	808,260	1,077,591	333,500	434,800	101,300	
Interest	10,644	75,410	1,555	39,100	37,545	
Cash Carry Forward	0	0	1,397,529	2,749,425	1,351,896	
Total Fund Revenues	818,904	1,153,002	1,732,584	3,223,325	1,490,741	Overall Revenue Increase/Decrease: 86.04%
Expenditures						
Law Enforcement Trust (Fund 1156)	0	0	535,582	1,225,282	689,700	
Fire Rescue Trust (Fund 1157)	0	0	899,542	1,433,149	533,607	
EMS Trust (Fund 1158)	0	0	297,460	564,894	267,434	
Total Fund Expenditures	0	0	1,732,584	3,223,325	1,490,741	Overall Expenditure Increase/Decrease: 86.04%
Revenues vs. Expenditures	818,904	1,153,002	0	0	0	

Law Enforcement Trust Impact Fee

Special Revenue Fund

Fund 1156 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
324110	Impact Fees- Res Pub Safety	334,136	568,123	55,000	62,500	7,500	
324120	Impact Fees- Com Pub Safety	40,670	56,268	500	500	0	
361100	Interest	1,357	27,776	55	500	445	
361201	Fair Value of Investments	708	2,682	0	0	0	
399000	Cash Carry Forward	0	0	480,027	1,161,782	681,755	Overall Revenue Increase/Decrease:
Total Fund Revenues		376,871	654,849	535,582	1,225,282	689,700	128.78%
Expenditures							
521- Law Enforcement							
531000	Professional Services	0	0	100	100	0	
Total Operating Expenditures		0	0	100	100	0	
598020	Reserve - Future Use	0	0	535,482	1,225,182	689,700	
Total Reserves		0	0	535,482	1,225,182	689,700	
Total Fund Expenditures		0	0	535,582	1,225,282	689,700	Overall Expenditure Increase/Decrease: 128.78%

Fire Rescue Trust- Impact Fee

Special Revenue Fund

Fund 1157 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
324110	Impact Fee - Resi Public Safety	202,704	229,959	165,000	215,000	50,000	
324120	Impact Fee - Comm Public Safety	123,378	39,326	35,000	36,800	1,800	
361100	Interest	6,286	34,274	1,000	33,600	32,600	
361201	Fair Value of Investments	2,002	2,284	0	0	0	
399000	Cash Carry Forward	0	0	698,542	1,147,749	449,207	Overall Revenue Increase/Decrease:
Total Fund Revenues		334,370	305,843	899,542	1,433,149	533,607	59.32%
Expenditures							
522- Fire Control							
531000	Professional Services	0	0	100	1,000	900	
Total Operating Expenditures		0	0	100	1,000	900	
562000	Building	0	0	0	1,432,149	1,432,149	Westside Station #51
Total Capital Expenditures		0	0	0	1,432,149	1,432,149	
598020	Reserve - Future Use	0	0	899,442	0	(899,442)	
Total Reserves		0	0	899,442	0	(899,442)	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		0	0	899,542	1,433,149	533,607	59.32%

EMS Trust Impact Fee

Special Revenue Fund

Fund 1158 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
324110	Impact Fee - Resi Public Safety	96,890	168,171	75,000	115,000	40,000	
324120	Impact Fee - Comm Public Safety	10,481	15,744	3,000	5,000	2,000	
361100	Interest	80	7,682	500	5,000	4,500	
361201	Fair Value of Investments	211	712	0	0	0	
399000	Cash Carry Forward	0	0	218,960	439,894	220,934	
Total Fund Revenues		107,663	192,309	297,460	564,894	267,434	Overall Revenue Increase/Decrease: 89.91%
Expenditures							
525- Emergency and Disaster Relief Services							
531000	Professional Services	0	0	100	1,000	900	
Total Operating Expenditures		0	0	100	1,000	900	
526- Ambulance and Rescue Services							
562000	Buildings	0	0	0	563,894	563,894	Westside Station #51
Total Capital Expenditures		0	0	0	563,894	563,894	
598020	Reserve - Future Use	0	0	297,360	0	(297,360)	
Total Reserves		0	0	297,360	0	(297,360)	
						Overall Expenditure Increase/Decrease:	
Total Fund Expenditures		0	0	297,460	564,894	267,434	89.91%

Economic Opportunity

Special Revenue Fund

Fund 1141 Div. 2009	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
361100	Interest	3,363	3,716	1,500	1,500	0	
399000	Cash Carry Forward	0	0	143,188	139,553	(3,635)	Overall Revenue Increase/Decrease:
	Total Fund Revenues	3,363	3,716	144,688	141,053	(3,635)	-2.51%
Expenditures							
559- Other Economic Environment							
582008	Aid to Private Organizations	9,000	9,000	144,688	141,053	(3,635)	Overall Expenditure Increase/Decrease:
	Total Fund Expenditures	9,000	9,000	144,688	141,053	(3,635)	-2.51%

Description:

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

Special Assessment Funds - Summary

Special Revenue Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues						
Assessments	298,737	302,650	41,357	161,457	120,100	
Intergovernmental Revenue	10,645	5,928	0	0	0	
Miscellaneous Revenues	24,525	49,135	12,200	11,650	(550)	
Excess Fees	1,368	1,289	177	777	600	
Interfund Transfer	0	0	0	191,916	191,916	
Cash Carry Forward	0	0	566,896	454,608	(112,288)	
Total Revenues	335,275	359,003	620,630	820,408	199,778	Overall Revenue Increase/Decrease: 32.19%
Expenditures						
Daytona North Service District (Fund 1104)	172,771	791,005	181,184	64,535	(116,649)	
Hammock Dunes CDD (Fund 1118)	0	0	2,957	2,957	0	
Marineland Acres Drainage District (Fund 1125)	0	0	0	313,016	313,016	
North Malacompra Drainage Basin District (Fund 1127)	3,056	2,514	325,613	343,064	17,451	
Bimini Gardens MSTU (Fund 1175)	206	5,332	42,801	27,954	(14,847)	
Espanola Special Assessment (Fund 1177)	4,889	4,766	23,041	23,079	38	
Rima Ridge Special Assessment (Fund 1178)	7,319	6,187	45,034	45,803	769	
Total Expenditures	188,240	809,802	620,630	820,408	199,778	Overall Expenditure Increase/Decrease: 32.19%
Revenues vs. Expenditures	147,035	(450,799)	0	0	0	

Daytona North Service District

Special Revenue Fund

Fund 1104 Div. 1703	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
325201	DNSD/Front Foot	233,487	258,863	0	0	0	Last Year of Assessment FY 2023-24
325202	DNSD Delinquent Front Foot	21,909	0	0	0	0	
361100	Interest	15,663	33,808	5,000	1,000	(4,000)	
361201	Fair Value of Investments	1,178	415	0	0	0	
386702	Excess Fees - Tax Collector	1,169	1,103	0	0	0	
399000	Cash Carry Forward	0	0	176,184	63,535	(112,649)	Overall Revenue Increase/Decrease:
Total Fund Revenues		273,406	294,188	181,184	64,535	(116,649)	-64.38%
Expenditures							
513- Financial and Administrative							
534008	Comm Fees - Tax Collector	5,108	5,177	0	0	0	Assessment Ended FY24
534009	Property Appraiser Fees	3,848	0	0	0	0	Assessment Ended FY24
519- Other General Governmental Services							
534006	Other Contracted Services	0	0	14,000	52,035	38,035	Mosquito Control
543000	Utilities Expense	12,361	12,183	12,500	12,500	0	
541- Road and Street Facilities							
531000	Professional Services	12	0	450	0	(450)	
534006	Other Contracted Services	5,545	12,648	5,000	0	(5,000)	
534010	Governmental Services	142,782	759,267	136,284	0	(136,284)	
542000	Postage Expense	0	0	100	0	(100)	
546003	Vehicle Repair	3,115	1,729	3,200	0	(3,200)	
549003	Landfill Tipping Fees	0	0	1,400	0	(1,400)	
553000	Road Materials & Supplies	0	0	8,250	0	(8,250)	
Total Operating Expenditures		172,771	791,005	181,184	64,535	(116,649)	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		172,771	791,005	181,184	64,535	(116,649)	-64.38%

Description:

The Flagler County Board of County Commissioners, acting as the Daytona North Service District, has the power and authority permitted by law to provide and maintain streets, recreation facilities and services within the boundaries of the District, and to expend monies for those purposes. The District shall in the manner prescribed by law, prescribe, establish and maintain such services, special assessments or taxes, and raise funds and revenues in any other manner permitted by law within the District, only as shall be necessary to produce sufficient revenues for the special services, facilities and administration. The front foot assessment was \$0.58 per front foot from Fiscal Year 1993-2024 with 2024 being the last year of collections.

Hammock Dunes CDD

Special Revenue Fund

Fund 1118		Actual	Actual	Adopted	Adopted	Changes	
Div. 1702	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
325201	Dunes CDD Special Assessment	0	0	2,957	2,957	0	Overall Revenue Increase/Decrease:
Total Fund Revenues		0	0	2,957	2,957	0	
Expenditures							
538- Flood Control/Stormwater Management							
534008	Commission Fees - Tax Collector	0	0	60	60	0	Overall Expenditure Increase/Decrease:
534009	Commission Fees - Property Appraiser	0	0	90	90	0	
549000	Other Current Charges and Obligations	0	0	2,807	2,807	0	
Total Operating Expenditures		0	0	2,957	2,957	0	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		0	0	2,957	2,957	0	0.00%

Description:

The Hammock Dunes Community Development District (CDD) Stormwater Special Assessment was created in fiscal year 2025. This assessment is levied through an interlocal agreement with the Hammock Dunes CDD to recapture costs associated with the entities stormwater system that benefits properties outside of the CDD. Assessment is for \$65.69 per Equivalent Residential Unit (ERU).

Marineland Acres Drainage District

Special Revenue Fund

Fund 1125 Div. 1706	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
325201	Special Assesment Distribution	0	0	0	120,000	120,000	
361100	Interest	0	0	0	500	500	
381000	Interfund Transfer	0	0	0	191,916	191,916	From Fund 1318
386702	Excess Fees - Tax Collector	0	0	0	600	600	
Total Fund Revenues		0	0	0	313,016	313,016	Overall Revenue Increase/Decrease: N/A
Expenditures							
538- Flood Control/Stormwater Management							
534006	Other Contracted Services	0	0	0	20,000	20,000	
534009	Commission Fees - Property Appraiser	0	0	0	2,500	2,500	
Total Operating Expenditures		0	0	0	22,500	22,500	
598020	Designated for Future Use	0	0	0	290,516	290,516	
Total Reserves		0	0	0	290,516	290,516	
Total Fund Expenditures		0	0	0	313,016	313,016	Overall Expenditure Increase/Decrease: N/A

Description:

The Marineland Acres District includes area between Oceanside Drive and Bay Drive east of A1A. The Marineland Acres District consists of approximately 167 acres, and once fully developed is expected to have 393 primarily single-family parcels. This fund was created for the maintenance of this area.

North Malacompra Drainage Basin District

Special Revenue Fund

Fund 1127 Div. 1702	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
325201	N Malacompra District Special Assessment	34,156	0	35,000	35,000	0	
325202	Delinquent Spec Assessment	865	35,001	0	0	0	
361100	Interest - MMIA & Investments	7,679	14,905	7,000	10,000	3,000	
361201	Fair Value Investments	0	526	0	0	0	
386702	Excess Fees - Tax Collector	160	149	160	160	0	
399000	Cash Carry Forward	0	0	283,453	297,904	14,451	Overall Revenue Increase/Decrease:
Total Fund Revenues		42,860	50,581	325,613	343,064	17,451	5.36%
Expenditures							
538- Flood Control/Stormwater Management							
531000	Professional Services	5	0	100	0	(100)	
534006	Other Contracted Services	0	0	2,400	2,400	0	
534008	Commission Fees - Tax Collector	700	700	850	800	(50)	
534009	Commission Fees - Property Appraiser	2,351	1,814	2,500	2,500	0	
534010	Governmental Services	0	0	35,700	35,700	0	
549000	Other Current Charges and Obligations	0	0	50	100	50	
Total Operating Expenditures		3,056	2,514	41,600	41,500	(100)	
598020	Designated for Future Use	0	0	284,013	301,564	17,551	
Total Reserves		0	0	284,013	301,564	17,551	
Total Fund Expenditures						17,451	Overall Expenditure Increase/Decrease:
						17,451	5.36%

Description:

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

Bimini Gardens MSTU

Special Revenue Fund

Fund 1175		Actual	Actual	Adopted	Adopted	Changes	
Div. 1701	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
325201	Bimini Gardens Assessment	4,425	5,119	0	0	0	Assessment Ended in FY 24
325202	Delinquent Spec Asses	280	0	0	0	0	
361100	Interest	3	4	50	0	(50)	
386702	Excess Fees - Tax Collector	22	22	0	0	0	
399000	Cash Carry Forward	0	0	42,751	27,954	(14,797)	Overall Revenue Increase/Decrease:
Total Fund Revenues		4,729	5,145	42,801	27,954	(14,847)	-34.69%
Expenditures							
513- Financial and Administrative							
534008	Comm Fees - Tax Collector	94	102	0	0	0	
534009	Property Appraiser Fees	59	0	0	0	0	
534010	Governmental Services	53	5,229	42,801	27,954	(14,847)	
Total Operating Expenditures		206	5,332	42,801	27,954	(14,847)	
Total Fund Expenditures		206	5,332	42,801	27,954	(14,847)	Overall Expenditure Increase/Decrease: -34.69%

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 was \$0.58 per front foot with 2024 being the last year of collections.

Espanola Special Assessment

Special Revenue Fund

Fund 1177 Div. 1704	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
325201	Mosquito Control Assessment	1,431	1,627	1,400	1,500	100	
325202	Delinquent Special Assessments	147	0	0	0	0	
334610	State Grt- Han Srv- Health/Hosp	3,583	0	0	0	0	
361100	Interest	1	2	50	50	0	
386702	Excess Fees - Tax Collector	7	7	7	7	0	
399000	Cash Carry Forward	0	0	21,584	21,522	(62)	Overall Revenue Increase/Decrease:
Total Fund Revenues		5,169	1,636	23,041	23,079	38	0.16%
Expenditures							
562- Health Services							
534006	Other Contracted Services	4,657	4,532	22,731	22,799	68	Mosquito Control
534008	Comm Fees - Tax Collector	31	33	30	30	0	
534009	Property Appraiser Fees	201	201	210	250	40	
549005	Bank Analysis Fees	0	0	70	0	(70)	
Total Operating Expenditures		4,889	4,766	23,041	23,079	38	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		4,889	4,766	23,041	23,079	38	0.16%

Description:

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

Cost per special assessment unit is \$11.76 each.

Rima Ridge Special Assessment

Special Revenue Fund

Fund 1178		Actual	Actual	Adopted	Adopted	Changes	
Div. 1704	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
325201	Mosquito Control Assessment	1,973	2,040	2,000	2,000	0	
325202	Delinquent Special Assessments	65	0	0	0	0	
334610	State Grt- Han Srv- Health/Hosp	7,062	5,928	0	0	0	
361100	Interest	1	2	100	100	0	
386702	Excess Fees - Tax Collector	10	9	10	10	0	
399000	Cash Carry Forward	0	0	42,924	43,693	769	Overall Revenue Increase/Decrease:
Total Fund Revenues		9,111	7,979	45,034	45,803	769	1.71%
Expenditures							
562- Health Services							
534006	Other Contracted Services	7,062	5,928	6,900	8,000	1,100	Mosquito Control
534008	Comm Fees - Tax Collector	41	41	45	50	5	
534009	Property Appraiser Fees	216	218	225	250	25	
549005	Bank Analysis Fees	0	0	100	0	(100)	
Total Operating Expenditures		7,319	6,187	7,270	8,300	1,030	
598020	Designated for Future Use	0	0	37,764	37,503	(261)	
Total Reserves		0	0	37,764	37,503	(261)	
Total Fund Expenditures							Overall Expenditure Increase/Decrease:
		7,319	6,187	45,034	45,803	769	1.71%

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.

Description

Flagler County Housing Services, under the State Housing Initiatives Partnership (SHIP) program, has three primary purposes: meeting the housing needs of very low, low, and moderate-income households; expanding and preserving affordable housing; and supporting the local government comprehensive plan for affordable housing. The division administers SHIP funding for both the County and the City of Palm Coast, collaborating closely with the city on housing initiatives. It oversees the Affordable Housing Advisory Committee, administers all aspects of the SHIP fund, and seeks both internal and external input to strategically develop programs. Additionally, the division pursues other funding sources to further its mission. The division of two full time staff, delivers direct services, coordinates interlocal housing initiatives, and develops long-range strategies to expand and preserve Flagler County's affordable housing inventory.

Primary Functions

- ❖ Administer and strategically allocate SHIP funding in accordance with statutory requirements
- ❖ Coordinate with planning staff to fulfill Affordable Housing Advisory Committee responsibilities
- ❖ Deliver all aspects of approved housing strategies
- ❖ Identify and pursue additional funding to advance SHIP's mission and the Housing Elements of the Flagler County and City of Palm Coast Comprehensive Plans

Goals FY 2025-2026

- **Preserve Flagler County's Housing Inventory:** Rehabilitate, protect, and stabilize existing homes through mitigation and affordability tools
- **Expand Equitable Access to Homeownership:** Increase ownership opportunities for income-eligible and essential service households
- **Build Development and Preservation Capacity:** Leverage land, partnerships, and equity models to expand housing options
- **Provide Robust Housing and Financial Counseling:** Deliver financial, credit, and homeownership education to support housing stability
- **Maximize SHIP's Economic Impact:** Invest SHIP and leveraged funds to support workforce stability, local contractors, and housing-focused partnerships

Strategic Plan Focus Area

- ✓ Economic Vitality
 - Explore affordable, workforce and attainable housing options
- ✓ Public Health & Safety
 - Increase resident awareness of services available of the Health and Human Services department

Strategic Objectives

- ✓ **Rehabilitate, repair and mitigate housing units:** Improve housing units for Flagler County homeowners to ensure safe and sustainable living conditions
- ✓ **Provide financial assistance for home buyers:** Offer down payment, closing cost, and gap financing assistance to first-time home buyers in Flagler County

- ✓ **Develop collaborative relationships with nonprofits and local municipalities:** Leverage SHIP funding by partnering with local nonprofits to maximize program effectiveness
- ✓ **Participate in or implement outreach:** Participate in or facilitate public outreach events to increase awareness about programs

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. *Homes rehabilitated or repaired with SHIP Funds	EV 4	11	21	26	21
2. **Homes purchased with SHIP funds	EV 4	3	9	9	6
3. Citizens receiving financial or home buying counseling or education	EV 4	3	9	9	25
4. *Units rehabilitated, repaired, built, or purchased using leveraged or other fund sources such as HLMP, CDBG, Etc.	EV 4	3	10	5	12
5. Outreach events attended or facilitated	PH 1	6	11	10	10

*Note: Annual allocations vary from year to year impacting capacity and # served **Note: Projected plan changes impact the types of services moving into 2025/2026.

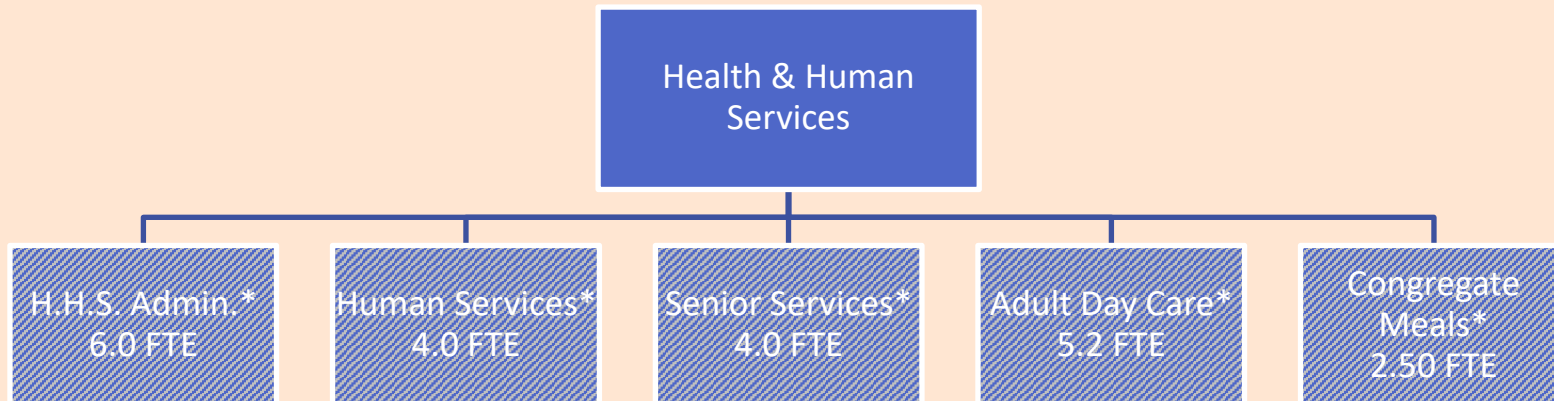
Major Initiatives / Highlights

- **Issued Development RFP for Affordable Rentals:** Issued an RFP to fund several units within a 28-unit affordable rental development, advancing long-term affordability through oversight and compliance
- **Launched 30-Year Shared Equity Strategy:** Developed a resale-restricted Purchase Assistance program targeting essential workers and voucher holders in response to public housing transitions—an innovative approach to long-term affordability and workforce retention
- **Expanded Capacity Through Staff Training:** Both staff members completed 40 hours of continuing education through the Florida Housing Coalition. Leadership earned certification in Community Land Trust and Shared Equity models, while the Program Coordinator obtained Notary credentials and participated in the Statewide Affordable Housing Conference
- **Advanced Public Land Reuse Strategy:** Participated in public land disposition training and began evaluating County-owned parcels for affordable housing reuse under F.S. 125.379 with nonprofit engagement
- **Developed Division Policy and Procedure Manual:** Completed the first iteration of a formal division manual to guide program delivery, support compliance, and ensure staff succession planning
- **Coordinated SHIP-CDBG Integration with Palm Coast:** Collaborated with the City of Palm Coast to align SHIP and CDBG strategies, improving efficiency and reinforcing housing goals in the City's Comprehensive Plan
- **Developed Essential Services Housing Strategy:** Created a targeted First-Time Homebuyer strategy for Flagler County essential service workers—including school staff, healthcare, public safety, trades, and infrastructure—prioritizing workforce stability through long-term affordability
- **Applied for Hurricane Loss Mitigation Grant:** Submitted a \$250,000 grant application to expand the Flagler Resilient Homes program, supporting housing preservation and wind mitigation efforts for vulnerable homeowners

Housing - Summary

Special Revenue Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues						
Intergovernmental Revenue	322,510	1,886,448	1,002,249	956,372	(45,877)	
Misc Revenue	148,831	130,031	40,000	40,000	0	
Cash Carry Forward	0	0	29,550	50,518	20,968	
Total Revenues	471,341	2,016,479	1,071,799	1,046,890	(24,909)	Overall Revenue Increase/Decrease: -2.32%
Expenditures						
SHIP - Personnel (Fund 1143)	0	74,975	79,527	0	(79,527)	
SHIP - Operating (Fund 1143)	115,627	111,502	20,698	187,638	166,940	
SHIP - Grants & Aids (Fund 1143)	735,518	1,067,488	942,024	808,734	(133,290)	
Neighborhood Stabilization Program 3 (Fund 1152)	0	0	29,550	50,518	20,968	
Total Expenditures	851,145	1,253,965	1,071,799	1,046,890	(24,909)	Overall Expenditure Increase/Decrease: -2.32%
Revenues vs. Expenditures	(379,804)	762,514	0	0	0	



*Theses are included in Section 3 - General Fund

State Housing Initiatives Partnership Program (SHIP)

Special Revenue Fund

Fund 1143		Actual	Actual	Adopted	Adopted	Changes	
Div. 0505	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
331500	Fed Grt-Economic Dev	0	69,366	0	0	0	
335501	State Housing Assistance	322,510	1,817,082	1,002,249	956,372	(45,877)	
361100	Interest	45,204	68,513	40,000	40,000	0	
369301	Refund - Prior Year Expense	103,627	61,519	0	0	0	
Total Revenues		471,341	2,016,479	1,042,249	996,372	(45,877)	Overall Revenue Increase/Decrease: -4.40%
Expenditures							
559- Other Economic Environment							
512000	Regular Salaries	0	50,523	52,499	0	(52,499)	FTE moved to HHS Admin
52XXXX	Employee Benefits	0	10,722	27,028	0	(27,028)	
Total Personnel Expenditures		0	61,245	79,527	0	(79,527)	
531001	Administrative Staff Time	100,153	99,277	0	122,553	122,553	SHIP Personnel Allowable Admin Time
534006	Other Contracted Services	5,005	1,000	6,788	7,000	212	Misc Contracted Services & Req. Client Classes
534014	Other Cont Svcs - Housing Counseling	0	0	0	45,000	45,000	Housing Counseling
540000	Travel/Conference Seminar	948	922	1,500	1,500	0	
541002	Communications Recurring	453	545	600	600	0	
542000	Postage Expense	24	0	200	200	0	
546004	Maintenance Agreements	37	0	160	160	0	
546008	IT Maintenance Agreements	0	36	0	100	100	
547000	Printing & Binding	0	85	50	75	25	
549000	Other Current Charges	0	64	0	0	0	
549004	Advertising	75	308	600	500	(100)	
549005	Bank Analysis Fees	0	0	1,000	0	(1,000)	
551000	Office Supplies	101	422	200	350	150	
551001	Office Equipment	150	37	200	200	0	
552002	Other Operating Expenses	291	321	100	100	0	
552006	Data Processing Software	0	0	0	7,800	7,800	
554001	Publications/Memberships	7,400	7,400	7,800	0	(7,800)	Moved to Data Processing
555001	Training/Educational Cost	0	25	500	500	0	
555002	Conference/Seminar Regist	990	1,060	1,000	1,000	0	FHC Annual Conference Requires 2 Staff
Total Operating Expenditures		115,627	111,502	20,698	187,638	166,940	
583005	Primary Residence Buy Assistance	300,000	344,600	140,000	140,000	0	
583006	Replacement Housing Strategy/Rehab	435,518	722,888	802,024	668,734	(133,290)	
Total Grants & Aids Expenditures		735,518	1,067,488	942,024	808,734	(133,290)	
591001	Interfund Transfer	0	13,611	0	0	0	
Total Interfund Transfers		0	13,611	0	0	0	
Total Fund Expenditures		851,145	1,253,846	1,042,249	996,372	(45,877)	Overall Expenditure Increase/Decrease: -4.40%

Neighborhood Stabilization Program 3 (NSP3)

Special Revenue Fund

Fund 1152		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
399000	Cash Carry Forward	0	0	29,550	50,518	20,968	Overall Revenue Increase/Decrease:
	Total Revenues	0	0	29,550	50,518	20,968	
Expenditures							
559- Other Economic Environment							
534010	Governmental Services	0	0	29,550	50,518	20,968	Overall Expenditure Increase/Decrease:
	Total Operating Expenditures	0	0	29,550	50,518	20,968	
	Total Expenditures	0	0	29,550	50,518	20,968	

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.

CDBG Urban Development

Special Revenue Fund

Fund 1153		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
399000	Cash Carry Forward	0	0	0	0	0	Overall Revenue Increase/Decrease:
	Total Revenues	0	0	0	0	0	
Expenditures							
559- Other Economic Environment							
591001	Interfund Transfer	0	42,000	0	0	0	Overall Expenditure Increase/Decrease:
	Total Operating Expenditures	0	42,000	0	0	0	
	Total Expenditures	0	42,000	0	0	0	

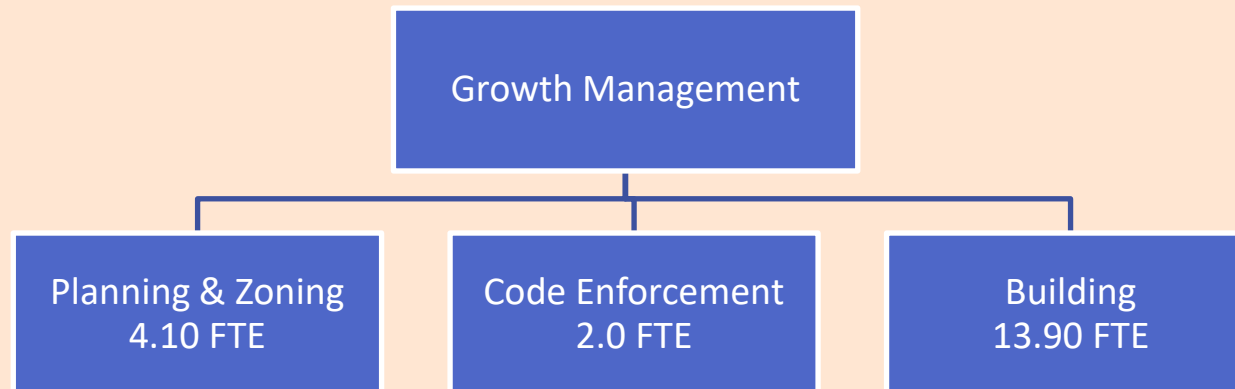
Description:

The Florida Small Cities CDBG Program, administered by the Florida Department of Economic Opportunity (DEO), is a competitive grant program that provides funding to local governments in small urban and rural areas for housing and community development activities. In August 2018, Flagler County applied for the CDBG 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 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues						
Licenses & Permits	1,365,586	1,495,957	1,300,885	1,422,400	121,515	
Intergovernmental Revenue	156,087	125,701	82,000	110,000	28,000	
Charges for Service	448,805	422,183	425,800	363,800	(62,000)	
Fines & Forfeitures	270	10,395	2,000	2,000	0	
Misc Revenues	170,315	233,051	418,900	105,500	(313,400)	
Cash Carry Forward	0	0	2,174,726	1,809,802	(364,924)	
Total Revenues	2,141,063	2,287,287	4,404,311	3,813,502	(590,809)	Overall Revenue Increase/Decrease: -13.41%
Expenditures						
Planning & Zoning (Fund 1180)	579,544	691,894	1,093,311	813,598	(279,713)	
Code Enforcement (Fund 1180)	70,421	199,117	369,190	358,612	(10,578)	
Growth Management Reserves (Fund 1180)	0	0	311,958	81,623	(230,335)	
Building Department (Fund 1181)	1,580,913	1,493,508	2,153,475	2,206,720	53,245	
Building Department Reserves (Fund 1181)	0	0	476,377	352,949	(123,428)	
Total Expenditures	2,230,878	2,384,518	4,404,311	3,813,502	(590,809)	Overall Expenditure Increase/Decrease: -13.41%
Revenues vs. Expenditures	(89,815)	(97,232)	0	0	(0)	



Description

The Planning and Zoning section is an important link when communicating with land developers, property owners, and citizens the standards and procedures for developing land in unincorporated Flagler County. These considerations are outlined in Flagler County's Comprehensive Plan and Land Development Code. The Comprehensive Plan is the regulatory source document for future building and expansion in the County, while the County's Land Development Code provides the specific guidance to complete specific land development activities.

The Planning and Zoning section responds to inquiries about the development potential of properties and provides zoning verifications. The section also assists applicants in pursuing land use approvals and amendments, including site plan reviews. Staff prepares technical reports and analyses for land use, zoning, site plans, and other land development applications for presentation to a staff-level Technical Review Committee, the appointed Planning and Development Board, and the elected Board of County Commissioners for their review and decision as applicable.

The majority of the essential functions of the Planning and Zoning section are mandated by the state as part of Florida's coordinated growth management program. Therefore, the section works closely with the municipalities within the County to accomplish this mission.

Primary Functions

- ❖ Ensure health, safety, and general welfare of the public through the adoption of codes and regulations related to the development of property within unincorporated Flagler County
- ❖ Maintain and regularly update the Comprehensive Plan and Land Development Code as necessary to ensure continued consistency and compliance with state law and accepted standard planning principles and practices
- ❖ Review all land development and building permits for compliance with the Comprehensive Plan's goals, objectives, and policies, and zoning regulations, including concurrency availability
- ❖ Complete reviews of plans for compliance with drainage regulations and perform development-related engineering inspections
- ❖ Perform floodplain management functions of the National Flood Insurance Program, and the County's voluntary participation in the Community Rating System program
- ❖ Inform the public through the public hearing process of land development activities occurring within the unincorporated area of the County and solicit public comment
- ❖ Work closely with municipalities within the County, neighboring jurisdictions, and state and federal agencies on coordinated, cooperative planning efforts that maximize the public benefit while minimizing the expenditure of public resources

Goals FY 2025 - 2026

- Coordination of planning and zoning efforts for the purpose of maintaining quality of life
- Update the Land Development Code to reflect changing growth trends.
- Provide electronic agendas for Planning and Development Board members

Strategic Plan Focus Area

- ✓ Growth & Infrastructure
 - Provide quality fundamental infrastructure

Strategic Objectives

- ✓ Maintain planning and zoning training opportunities for the upcoming year
- ✓ Explore the creation of collaborative planning programs with adjacent governments

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
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 & Public Use	EV 1	52	57	50	55
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	EV 1	41	30	12	15
3. Coastal Construction Control Line – FDEP Review	EV 1	9	7	10	
4. Short Term Vacation Rental Applications	EV 1	49	72	50	90
5. Planning and zoning training opportunities	EV 1	5	3	4	6

Major Initiatives / Highlights

- Completed update of Comprehensive Plan
- Process Plan amendments and rezonings on an as-needed basis
- Evaluate land development applications for streamlining and process improvement

Description

The Code Enforcement section is responsible for the enforcement of county codes through identifying code violations and coordinating with building inspection personnel and other County staff in an effort to obtain code compliance.

Chapter 162, Florida Statutes, 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 efficient method of enforcing codes and ordinances. The intent is to promote, protect, and improve the health, safety, and general welfare of the citizens of the County and of this state.

Primary Functions

- ❖ Monitor properties throughout unincorporated Flagler County, responding to complaints as needed
- ❖ Investigate, document, and follow-through with code violations
- ❖ Communicate with the public and other stakeholders regarding code requirements and available remedies to resolve code-related issues
- ❖ Coordinate with all local, state, and federal agencies regarding code-related issues
- ❖ Works on special projects and initiatives as assigned

Goals FY 2025-2026

- Provide a high-level of customer service through training and continued education
- Coordinate code compliance actions to be consistent with the adopted policies and procedures
- Continue the Special Magistrate hearing program for egregious violations

Strategic Plan Focus Area

- | | |
|---|--|
| <ul style="list-style-type: none">✓ Economic Vitality<ul style="list-style-type: none">○ Diversify and enhance the tax base to improve the local economy○ Explore affordable, workforce and attainable housing options | <ul style="list-style-type: none">✓ Growth & Infrastructure<ul style="list-style-type: none">○ Provide quality fundamental infrastructure○ Protect and manage natural resources |
|---|--|

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Strategic Objectives

- ✓ Educate the public on code regulations in order to reduce number of cases opened
- ✓ Maintain code enforcement training opportunities for the future
- ✓ Provide exceptional internal and external customer service
- ✓ Provide initial response to all complaints within 48 hours when possible

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Magistrate Hearings*	GI 1	0	5	23	30
2. Action Orders Issued	GI 1	652	335	375	400
3. Code Enforcement Cases Opened	GI 1	290	221	275	300
4. Code Enforcement Cases Closed	GI 1	49	138	150	150
5. Training Opportunities	EV 4	2	2	3	2

*Magistrate Hearings began June 2024.

Major Initiatives / Highlights

- Special Magistrate hearings continue
- Continued education via Florida Association of Code Enforcement (FACE) Annual Conference attendance
- Coordination with local law enforcement
- Coordination with County Departments (Road and Bridge, Land Management, etc.)

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 1180 Div. 0000	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
329004	ROW Utilization/Permit & Review Fees	26,234	28,190	28,000	28,000	0	
335130	Insurance Agent County License	51,129	51,844	30,000	50,000	20,000	
335140	Mobile Home Licenses	68,774	30,101	22,000	30,000	8,000	
335150	Alcoholic Beverage Licenses	36,184	43,756	30,000	30,000	0	
341903	Staff Time/Admin Charges	131,094	125,735	120,000	120,000	0	
341904	Administrative Fee (Impact Fee - Schools)	1,144	0	0	2,500	2,500	
341905	Administrative Fees (Impact Fee - Parks)	2,258	2,863	2,500	2,500	0	
341917	Administrative Fees (Impact Fee - Transp)	16,623	12,999	13,000	13,000	0	
341918	Administrative Fees (Impact Fee - LE)	2,715	2,122	2,300	2,300	0	
341919	Administrative Fees (Impact Fee - Fire)	10,237	7,862	8,400	8,400	0	
341920	Administrative Fees (Impact Fee - Library)	1,904	2,164	2,200	2,200	0	
342501	Construction Plan Review (fees subdiv)	50,004	54,160	40,000	40,000	0	
342502	Development Engineering Inspections	5,111	7,571	5,400	5,400	0	
349001	Dev Svcs Application Fees	89,114	80,679	83,000	83,000	0	
349003	DRI Fees/CDD Fees	2,515	0	0	0	0	
349004	LUC/Planning Review Fees	131,229	118,601	146,000	80,000	(66,000)	
354001	Animal Control Surcharge	70	25	0	0	0	
361100	Interest - Investments	49,199	87,264	39,000	39,000	0	
361201	Fair Value of Investments	17,564	1,298	5,700	0	(5,700)	
364001	Surplus Sale - Taxable	12	0	0	0	0	
369907	Code Enforcement Copies	13,682	13,700	12,000	9,000	(3,000)	
369911	Miscellaneous Revenue	0	0	160,000	0	(160,000)	
383101	Lease - GASB 87	6,645	7,625	0	0	0	
383103	Subscriptions - GASB 96	0	569	0	0	0	
399000	Cash Carry Forward	0	0	1,024,959	708,533	(316,426)	Overall Revenue Increase/Decrease:
Total Fund Revenues		713,439	679,128	1,774,459	1,253,833	(520,626)	-29.34%

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Municipal Services Fund - Planning & Zoning

Special Revenue Fund

Fund 1180 Div. 2003	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Planning & Zoning Expenditures							
512000	Regular Salaries	354,688	382,178	494,884	399,414	(95,470)	4.10 FTE with 2% COLA
52XXXX	Employee Benefits	116,166	146,283	215,883	173,281	(42,602)	
	Total Personnel Services	470,854	528,462	710,767	572,695	(138,072)	
515- Comprehensive Planning							
531000	Professional Services	51	0	0	0	0	
534006	Other Contracted Services	80,775	143,496	325,000	201,440	(123,560)	LDC Rewrite, Security for Planning Board
540000	Travel & Per Diem	248	15	500	1,000	500	
541001	Devices & Accessories	1,289	0	0	0	0	
541002	Communications Recurring	2,104	2,492	2,640	2,568	(72)	Wireless Services for 4 Devices
542000	Freight & Postage	491	1,059	1,500	1,000	(500)	
544000	Rentals & Leases	38	0	12,000	0	(12,000)	
544001	IT Rentals & Leases	0	0	6,571	0	(6,571)	
545003	Vehicle Insurance	282	336	370	414	44	
545006	Other Insurance & Bonds	0	137	300	150	(150)	Notary Renewal
546003	Vehicle Repair	161	137	1,000	1,500	500	
546004	Maintenance Agreements	1,497	273	0	0	0	
546006	Small Tools & Equipment	0	0	100	100	0	
546008	IT Maintenance Agreements	0	1,488	1,488	2,310	822	Copier & Plotter Maintenance
546010	IT Small Tools & Equipment	0	0	0	100	100	
547000	Printing & Binding	1,518	943	2,500	2,500	0	
549000	Other Current Charges & Obligations	0	2,346	0	250	250	
549004	Advertising	8,272	945	10,200	10,200	0	Legal Ads & Flood Awareness Notice
549005	Bank Analysis Fees	0	0	400	0	(400)	
551000	Office Supplies	3,631	866	2,500	2,500	0	
551001	Office Equipment	4,280	400	0	0	0	
551004	IT Office Equipment	0	1,445	2,925	975	(1,950)	Scanner Replacement
552001	Gas, Oil & Lubricants	1,011	787	2,000	2,000	0	
552002	Other Operating Expenses	200	981	1,250	0	(1,250)	
552005	Clothing & Wearing Apparel	200	275	0	1,500	1,500	
552006	Data Processing Software	0	0	4,500	0	(4,500)	
554001	Publications & Memberships	960	725	4,200	2,950	(1,250)	AICP Certification, APA & FLERA Memberships
554003	IT Books, Publ, Subscrpt & Mmbshp	0	1,133	0	3,646	3,646	Copier Lease, Adobe Licenses, GPS, Construction Sub
554004	GASB 96 Subscriptions	0	0	100	100	0	Text Archiving
555001	Training & Educational Costs	0	449	0	2,800	2,800	FPM Conference & VCARD/FCARD Registrations
555002	Conference & Seminar Registration	225	192	500	900	400	
	Total Operating Expenditures	107,232	160,921	382,544	240,903	(141,641)	
564005	GASB 96 Subscription Cap Outlay	0	284	0	0	0	
	Total Capital Outlay Expenditures	0	284	0	0	0	

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Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 1180		Actual	Actual	Adopted	Adopted	Changes	
Div. 2001	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
	Planning & Zoning Expenditures (continued)						
571003	Lease Principal - GASB 87	1,371	2,357	0	0	0	
571004	Principal Expense - GASB96	0	97	0	0	0	
572006	Lease Interest - GASB 87	87	56	0	0	0	
572007	Lease Interest - GASB96	0	1	0	0	0	
	Total Debt Expenditures	1,458	2,512	0	0	0	
	Code Enforcement Expenditures						
529- Other Public Safety							
512000	Regular Salaries	44,394	87,198	108,639	124,987	16,348	2.0 FTE with 2% COLA
514000	Overtime	73	70	1,000	1,000	0	
52XXXX	Employee Benefits	12,738	28,811	53,581	64,690	11,109	
	Total Personnel Services	57,205	116,079	163,220	190,677	27,457	
531000	Professional Services	0	9,094	60,000	40,000	(20,000)	Special Magistrate Costs
534006	Other Contracted Services	0	9,589	100,000	100,000	0	Demolition of Unsafe Structures & Property Mnt.
540000	Travel & Per Diem	1,102	1,414	1,600	2,000	400	
541002	Communications Recurring	704	958	3,800	1,021	(2,779)	
542000	Freight & Postage	907	1,176	1,000	1,000	0	
544000	Rentals & Leases	0	0	26,400	0	(26,400)	
544001	IT Rentals & Leases	0	0	960	0	(960)	
544002	Long Term Lease	0	0	0	12,000	12,000	Leased Vehicle
545003	Vehicle Insurance	564	671	1,110	828	(282)	
545006	Other Insurance & Bonds	0	175	150	250	100	Notary Renewals
546003	Vehicle Repair	85	0	1,500	1,500	0	
546004	Maintenance Agreements	1,153	0	0	0	0	
546006	Small Tools & Equipment	0	0	500	200	(300)	
546008	IT Maintenance Agreements	0	396	0	360	360	Copier Maintenance Agreement
547000	Printing & Binding	0	70	150	150	0	
551000	Office Supplies	0	166	500	500	0	
551001	Office Equipment	0	57	0	0	0	
552001	Gas, Oil & Lubricants	120	152	4,500	3,000	(1,500)	
552002	Other Operating Expenditures	0	1,275	1,200	0	(1,200)	
552005	Clothing & Wearing Apparel	0	142	0	1,400	1,400	
552006	Data Processing Software	0	0	1,300	0	(1,300)	
554001	Publications & Memberships	502	341	200	400	200	FACE Membership
554003	IT Books, Publ, Subscript & Mmbshp	0	233	0	2,026	2,026	Copier Lease & Adobe Licenses
554004	GASB 96 Subscriptions	0	0	100	100	0	Text Archiving
555001	Training & Educational Costs	0	665	400	600	200	
555002	Conference & Seminar Registration	0	590	600	600	0	FACE Conference Registration
	Total Operating Expenditures	5,136	27,164	205,970	167,935	(38,035)	
	(continued on next page)						

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 1180		Actual	Actual	Adopted	Adopted	Changes	
Div. 2001	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Code Enforcement Expenditures (continued)							
564003	GASB 87 Lease Inception	6,645	7,625	0	0	0	
564005	GASB 96 Subscription Cap Outlay	0	284	0	0	0	
	Total Capital Outlay Expenditures	6,645	7,910	0	0	0	
571003	Lease Principal - GASB 87	1,344	828	0	0	0	
571004	Principal Expense - GASB96	0	97	0	0	0	
572006	Lease Interest - GASB 87	92	28	0	0	0	
572007	Lease Interest GASB96	0	1	0	0	0	
	Total Debt Expenditures	1,436	954	0	0	0	
591001	Interfund Transfer	0	47,010	0	0	0	
	Total Transfers	0	47,010	0	0	0	
598020	Reserve - Future Use	0	0	296,958	81,623	(215,335)	
598030	Reserves - Personal Services	0	0	15,000	0	(15,000)	
	Total Reserves	0	0	311,958	81,623	(230,335)	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		649,965	891,295	1,774,459	1,253,833	(520,626)	-29.34%

Description

Flagler County Building section is comprised of permitting and inspection. Building plan review and inspections are supported by a special revenue fund using only permitting, plan review, and licensing fees to operate.

Permitting and inspection personnel are responsible for code-compliant plan reviews and required inspections for construction projects located in unincorporated Flagler County, within the Town of Marineland, and for the Flagler County School District. In December 2008, Flagler County entered into an interlocal agreement to conduct permitting and plan review services for the Flagler County School District projects. In July 2014, the BOCC and the Town of Marineland entered into an interlocal agreement that provides for building code and fire plan review, planning permit review and engineering, and permit and development review services.

In March 2022, the BOCC approved a contract for the purchase and implementation of a new permitting and development review software. IT provides planning, permitting, licensing, and code enforcement functions. It allows a concurrent review process and online permitting. The system reduces paper applications and reviews.

Primary Functions

- ❖ Conduct plan reviews and required inspections for code compliance to protect the property and the health, safety, and general welfare of all citizens who occupy and utilize buildings and structures
- ❖ Assess potentially dangerous structures and post unsafe notices as deemed appropriate
- ❖ Communicate with contractors, developers, citizens, and design professionals on code-related issues
- ❖ Maintain all permitting records in accordance with Florida Statutes Chapter 119, the public records management law
- ❖ Complete searches for open code cases and expired permits submitted to the Department
- ❖ Educate the contractors and public as to the functions of the Building section, including associated codes, ordinances, laws, and rules. This is accomplished through monthly Flagler Home Builders Association newsletters, mass e-mails, the County's website and press releases, and educational videos

Goals FY 2025-2026

- Provide exceptional internal and external customer service, including online permitting, inspections, and review
- Provide exceptional customer service relating to inspections and guidance in the construction of safe and sustainable buildings
- Achieve code compliance through efficient plan reviews, permitting, inspection, and public education, ensuring a safe-built environment that will promote fire prevention
- Apply statute requirements, codes, and procedures in a fair and consistent manner
- Provide an efficient, pleasant environment for residents and businesses to conduct business through a transparent and accessible process

Strategic Plan Focus Area

- ✓ Economic Vitality
 - Diversify and enhance the tax base to improve the local economy
 - Explore affordable, workforce and attainable housing options

Strategic Objectives

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

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Single Family Residential Permits	EV 2	267	297	408	350
2. New Commercial Building Permits	EV 2	8	8	13	10
3. Permits Issued “Other”	EV 2	3,192	2,986	3,684	3000
4. Total Inspections	EV 2	20,964	17,972	22,000	25000
5. Lien Searches*	EV 2	565	547	528	500
6. Construction Valuation of Issued Permits	EV 2	\$313,318,438	\$299,632,209	\$350,000,000	350,000,000
7. Training Opportunities Accomplished	EV 4	21	24	25	25

*Lien Searches completed by Central Permitting after March 2023.

Major Initiatives / Highlights

- Continuation of the drone program for inspections and the performance of damage assessment flights (two staff members have drone pilot licenses)
- Provided technologically advanced customer service with real-time inspection results
- Launched online permit applications, review, and inspections
- Implemented the Building Officials Association of Florida (BOAF) cross-training program for inspectors to qualify for additional State licenses
- Implemented an internship program for Flagler County Inspectors to qualify for state licenses
- Educate building community on use of online permit submittal and inspection requests using the new software portal
- Coordination and participation with the Flagler Home Builders Association
- Maintenance of the permit record retention process to comply with Florida Statutes

Description

The Board of County Commissioners adopted a Contractor Licensing Ordinance (Ordinance No. 2007-10) outlining regulations for specialty trades and Registered State Licenses. Subsequently, a licensing program was established in July 2007 to provide for and enforce licensing requirements and to administer testing locally for registered state and local contractor exams. The regulations also allow for Flagler County to reciprocate with most jurisdictions in Florida, meaning that if a contractor is licensed in one county, his or her license is valid in Flagler County as well.

The Contractor Review Board reviews complaints received by citizens and participating jurisdictions relating to contractor issues such as unlicensed activities, work abandonment, and working outside the scope of licensure. An interlocal agreement between the municipalities in the County designate the County's licensing program and the Contractor Review Board as the sole contractor licensing authority for the County.

Primary Functions

- ❖ Provide a mechanism for locally licensed and registered contractors to work in Flagler County through the implementation of a licensing program in compliance with the Florida Statutes
- ❖ Reciprocate contractor's licenses to persons already licensed as contractors in many other Florida jurisdictions
- ❖ Monitor and regulate contractor files to ensure proper licenses and insurances are in compliance with local and state regulations
- ❖ Communicate with all local, state, and federal agencies
- ❖ Conduct Contractor Review Board disciplinary hearings
- ❖ Coordinate and notify the proper agencies of licensing violations
- ❖ Bring unlicensed contractors before the Contractor Licensing Board

Goals FY 2025-2026

- Provide a high-level of customer service through training and continued education
- Communicate with the Contractor Review Board and other agencies in order to issue contractor licenses in a timely manner
- Provide advanced notification to license holders of license status prior to renewal date

Strategic Plan Focus Area

- ✓ Economic Vitality
 - Diversify and enhance the tax base to improve the local economy
 - Explore affordable, workforce and attainable housing options

Strategic Objectives

- ✓ Assist local contractors to obtain, retain, and renew their license
- ✓ Provide exceptional internal and external customer service
- ✓ Protect the general public from unlicensed contractors

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Contractor License Renewal Fees Collected	EV 2	\$20,630	\$13,640	\$20,000	\$12,000
2. Local Licenses Issued	EV 2	165	184	200	125
3. Training Opportunities	EV 2	2	3	2	3
*Senate Bill 1142 (2025) – Local & Some Class II Licenses will expire without opportunity to renew on July 1, 2025.					

Major Initiatives / Highlights

- Continued education via Contractor Licensing Association of Florida (CLOAF)
- Coordination with Florida Department of Business and Professional Regulation

Building Department Fund

Special Revenue Fund

Fund 1181 Div. 2000	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
322001	Building Plan Review/Permit	1,234,334	1,357,349	1,200,000	1,300,000	100,000	
322002	Education Fee for Inspectors	28,872	31,413	26,400	30,000	3,600	
322003	Building Permit Fees	29,209	31,448	26,485	30,400	3,915	
329001	Contractor Licenses	36,710	28,750	12,000	26,000	14,000	
329005	Inspection Fee for School Board	10,227	18,807	8,000	8,000	0	
342200	Fire Protection Fee	275	600	500	500	0	
349005	Fire Inspection Review	4,584	6,827	2,500	4,000	1,500	
354003	Unlicensed Contractor Fines	200	1,000	0	2,000	2,000	
354003	Unsafe Structure Lien Satisfaction	0	9,370	2,000	0	(2,000)	
361100	Interest Earnings	57,617	97,908	42,000	42,000	0	
369911	Misc. Rev - Reimbursement of Demo	0	0	160,200	0	(160,200)	
361102	Accrued Investment Interest	0	0	0	3,000	3,000	
361201	Fair Value of Investment	18,952	2,918	0	9,000	9,000	
369902	Radon Gas	0	14,481	0	3,500	3,500	
383101	Lease - GASB 87	6,645	7,857	0	0	0	
399000	Cash Carry Forward	0	0	1,149,767	1,101,269	(48,498)	Overall Revenue Increase/Decrease:
Total Revenues		1,427,625	1,608,728	2,629,852	2,559,669	(70,183)	-2.67%
Expenditures							
524- Protective Inspections							
512000	Regular Salaries	944,419	907,781	1,108,921	1,151,477	42,556	13.9 FTE with 2% COLA
514000	Overtime	3,448	357	10,000	10,000	0	
52XXXX	Employee Benefits	348,050	365,482	491,093	525,736	34,643	
Total Personnel Services		1,295,918	1,273,619	1,610,014	1,687,213	77,199	
531000	Professional Services	478	0	60,200	40,200	(20,000)	Magistrate for Unsafe Structure Appeal
534006	Other Contracted Services	45,641	297	149,200	131,000	(18,200)	Demolition Unsafe Structures
540000	Travel & Per Diem	2,738	1,081	6,200	8,200	2,000	
541001	Devices & Accessories	1,896	37	0	1,000	1,000	
541002	Communications Recurring	10,593	7,918	9,120	13,644	4,524	
542000	Freight & Postage	366	551	1,000	1,000	0	
544000	Rentals & Leases	37	0	26,448	2,448	(24,000)	
544001	IT Rentals & Leases	0	0	960	960	0	
544002	Long Term Lease	0	0	0	32,400	32,400	2 New Leases in FY25
545001	General Liability Insurance	0	0	602	385	(217)	
545003	Vehicle Insurance	2,255	3,020	6,966	3,680	(3,286)	
545006	Other Insurance & Bonds	3,146	532	2,627	500	(2,127)	
546001	Building & Equipment Repairs	0	171	0	0	0	
546003	Vehicle Repair	4,887	5,222	5,000	5,000	0	

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Building Department Fund

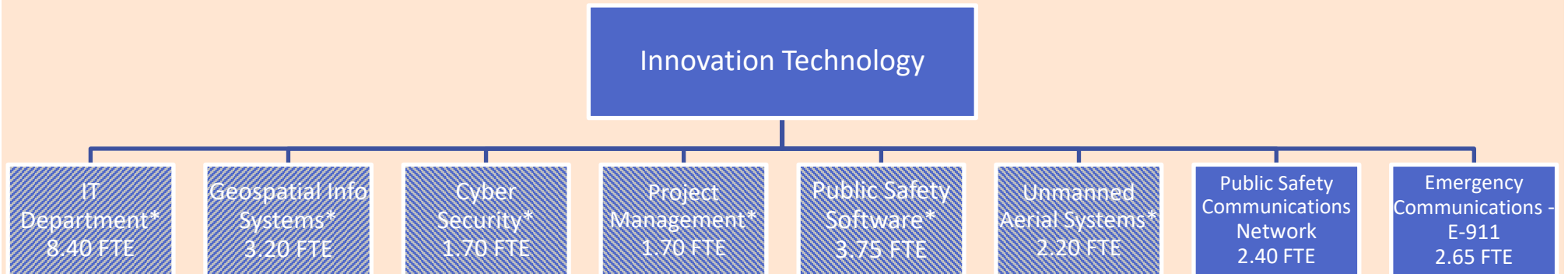
Special Revenue Fund

Fund 1181 Div. 2000	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures (continued)							
546004	Maintenance Agreements	80,494	87,500	87,500	93,000	5,500	Data Systems Maintenance
546006	Small Tools & Equipment	6,764	115	4,500	4,500	0	
546008	IT Maintenance Agreements	0	7,034	6,488	7,578	1,090	Copier & Software Maintenance
546010	IT Small Tools & Equipment	0	0	0	950	950	
547000	Printing & Binding	167	0	1,400	1,400	0	
548001	Promotional Activities	0	0	2,000	2,000	0	CLOAF, FACE, HBA Events
549000	Other Current Charges & Obligations	2,927	8,496	1,000	1,250	250	
549002	Service Awards & Recognition	200	0	0	500	500	
549004	Advertising	53	0	150	200	50	
551000	Office Supplies	5,075	655	6,000	3,000	(3,000)	
551001	Office Equipment	29,517	404	0	1,000	1,000	
551003	IT Office Equipment	0	0	11,400	0	(11,400)	Equipment and Replacements
551004	IT Office Equipment	0	0	0	8,375	8,375	
552001	Gas, Oil & Lubricants	16,636	17,946	25,000	25,000	0	
552002	Other Operating Expenditures	3,070	2,804	10,000	0	(10,000)	Uniforms and Boots
552005	Clothing & Wearing Apparel	2,959	2,643	0	11,000	11,000	
552006	Data Processing Software	0	0	87,000	80,000	(7,000)	Archive Software
554001	Publications & Memberships	9,958	1,539	12,200	5,200	(7,000)	Code Books
554003	IT Books, Publ, Subscrpt & Mmbshp	0	3,807	0	6,152	6,152	
554004	GASB 96 Subscriptions	0	983	0	985	985	
555001	Training & Educational Costs	9,894	613	16,000	22,500	6,500	BOADF Cross Training, Flood Certificates
555002	Conference & Seminar Registration	1,495	590	4,500	4,500	0	CLOAF, ICC
Total Operating Expenditures		241,245	153,959	543,461	519,507	(23,954)	
591001	Interfund Transfer	35,960	55,920	0	0	0	
Total Transfers		35,960	55,920	0	0	0	
564003	GASB 87 Lease Inception	6,645	7,857	0	0	0	
Capital Outlay Expenditures		6,645	7,857	0	0	0	
571003	Lease Principal - GASB 87	1,077	2,104	0	0	0	
572006	Lease Interest - GASB 87	68	49	0	0	0	
Total Debt Expenditures		1,145	2,153	0	0	0	
598010	Reserves for Contingency	0	0	476,377	352,949	(123,428)	
Total Reserves		0	0	476,377	352,949	(123,428)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		1,580,913	1,493,508	2,629,852	2,559,669	(70,183)	-2.67%

Innovation Technology - Summary

Special Revenue Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/(-)	Comments
Revenues						
Intergovernmental Revenue	1,024,582	908,849	480,000	580,000	100,000	
Charges for Services	629,776	1,723,799	1,840,086	2,372,583	532,497	
Fines & Forfeitures	57,001	72,442	50,000	50,000	0	
Miscellaneous Revenues	430,082	318,108	45,577	37,217	(8,360)	
Interfund Transfer	2,000,000	1,148,486	1,189,527	1,250,000	60,473	
Cash Carry Forward	0	0	1,969,077	3,579,349	1,610,272	
Total Revenues	4,141,441	4,171,683	5,574,267	7,869,149	2,294,882	Overall Revenue Increase/Decrease: 41.17%
Expenditures						
Emergency Communications E-911 (Fund 1103)	1,278,219	755,223	770,496	1,561,606	791,110	
IT Replacement (Fund 1115)	0	135,241	442,027	898,026	455,999	
Public Safety Communications Network (Fund 1182)	2,368,354	2,475,042	4,361,744	5,409,517	1,047,773	
Total Expenditures	3,646,573	3,365,506	5,574,267	7,869,149	2,294,882	Overall Expenditure Increase/Decrease: 41.17%
Revenues vs. Expenditures	494,868	806,177	0	0	0	



*Theses are included in Section 3 - General Fund

Description

The E-911 Division provides for the management of the County's Next Generation 911 System and ensures the accuracy and reliability of the local 911 Service. This includes continuous timely revisions and maintenance to the various E-911 location databases, the E-911 GIS mapping information used for locating callers, as well as the management of the E-911 equipment needed to receive and process 911 calls. Operation of the County's E-911 system is supported by funding from a state statute collected monthly surcharges on subscriber phone lines, prepaid wireless phones, and wireless cellphone carriers within Flagler County.

E-911 also issues addresses and provides street designations (county-wide), investigates and corrects potential 911 problems, creates mapping data utilized in the Computer-Aided Dispatch (CAD) system. While rarely seen by the public, the work performed by E-911 is critical in nature and the information utilized must be highly accurate. Anytime a person calls 911 for help, the location information retrieved from E-911 databases and the supporting GIS mapping information are the first systems utilized by dispatch to help the caller.

The highest priority for the E-911 database is to provide countywide accurate, dependable, and timely information for emergency communicators when a 911 call is received. The Flagler County E911 System operates under the State Emergency Number Plan administered by the Florida Department of Management Services in accordance with Florida Statutes 365.171, 365.172, 365.173, 365.174, and 365.175, as well as Florida Administrative Code 60FF-5. Additional mandates from the Florida Department of Law Enforcement, Florida Department of Management Services, and Flagler County Code apply. Operational directives come from the same agencies, as well as the National Emergency Number Association (NENA).

The Division continues to be successful in maintaining a 98% match between the E-911 Master Street Address Guide (MSAG), CAD, and Geographic Information Systems (GIS) system which is in alignment with the 98% match standard established by the National Emergency Number Association.

Primary Functions

- ❖ Manage County Enhanced 911 system
- ❖ Continue implementation of Next Generation 911 service delivery requirements
- ❖ Ensure the accuracy and reliability of the E-911 service and coordinate with all telephone service providers
- ❖ Create and maintain mapping for Computer-Aided Dispatch (CAD) system
- ❖ Create and maintain the Master Street Address Guide (MSAG) and Automatic Location Identification (ALI) databases
- ❖ Assign addresses for new developments and streets
- ❖ Create, maintain, synchronize, and quality control data for use in the CAD system, coordinate data with Master Street Address Guide (MSAG) and displays data using mapping programs
- ❖ Coordinate County E-911 system training and programs
- ❖ Ensure systems are compatible with the Next Generation (text message and video) 911 technology
- ❖ Maintain all E-911 requirements as dictated by the Florida Department of Management Services and the National Emergency Number Association

(continued on next page)

Goals FY 2025-2026

- Customer Focus – Monitor operations to ensure alignment with national standards and industry best practices
- Financial Stability – Seek grant funding opportunities to enhance the County’s E911 system wherever possible. Foster a collaborative relationship between function and process of fire and EMS services to operate within financial resource limits
- Future Vision – Strategically identify opportunities to continue implementation of Next Generation 911 standards
- Technology – Identify and implement technology capable of enhancing E911 operations and positively impact mental wellness of emergency telecommunicators

Strategic Plan Focus Area

- ✓ Growth & Infrastructure
 - Provide quality fundamental infrastructure
- ✓ Public Health & Safety
 - Improve public safety response and service delivery capabilities

Strategic Objectives

- ❖ Continue updating of all E911 addressing activities to ensure alignment with National Emergency Numbering Association (NENA) standards
- ❖ Foster total quality customer service through employee empowerment, customer-oriented service, and loyalty to County services
- ❖ Promote an awareness of fiscal responsibility
- ❖ Enhance the services provided by continually assessing the needs of the community and keeping pace with growth

Performance Measures	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Call/Alarm Answering Time – Goal = 10 seconds 90% of the time	PH 3	97.59%	96.98%	97%	97%
2. Number of 911 calls handled – Landline	PH 3	8,494	6,789	4,145	4,228
3. Number of 911 calls handled - Wireless	PH 3	41,793	39,077	36,933	37,671
4. Text to 911 calls	GI 1	1,575	3,123	3,225	3,289
5.VOIP 911 Calls	GI 1	N/A	2,275	5,035	5,136
5. Master Street Address Guide (MSAG) / GIS Synchronization Rate	GI 1	98%	98%	98%	98%

Innovation Technology - Emergency Communications E-911

Special Revenue Fund

Fund 1103		Actual	Actual	Adopted	Adopted	Changes	
Div. 0422	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
334XXX	E-911 Grants	394,722	132,192	0	0	0	
335221	E-911 Land Line	112,493	104,578	80,000	80,000	0	Based on Current Actuals
335222	E-911 Wireless	517,367	575,713	400,000	500,000	100,000	Based on Current Actuals
335223	E-911 Cybersecurity	0	50,000	0	0	0	
337209	E-911 LG Grt - Public Safety	0	46,365	0	0	0	
342605	Other Public Safety Charges	300	300	200	300	100	
361100	Interest	16,577	37,330	1,000	1,000	0	
361201	Fair Value Assessments	4,215	3,375	0	0	0	
364001	Surplus Sales - Taxable	132	0	0	0	0	
383103	Subscriptions GASB 96	280,103	98,204	0	0	0	
388100	Sale of General Capital Assets	0	50	0	0	0	
399000	Cash Carry Forward	0	0	289,296	980,306	691,010	Overall Revenue Increase/Decrease:
Total Revenues		1,325,909	1,048,107	770,496	1,561,606	791,110	102.68%
Expenditures							
529- Other Public Safety							
512000	Regular Salaries	237,445	167,064	191,358	200,677	9,319	2.65 FTE with 2% COLA
514000	Overtime	203	0	0	0	0	
52XXXX	Employee Benefits	91,866	64,614	89,035	96,622	7,587	
Total Personnel Expenditures		329,514	231,677	280,393	297,299	16,906	
534006	Other Contracted Services	4,061	0	13,200	13,200	0	Cleaning Fees
534013	IT Other Contracted Services	0	0	34,189	35,398	1,209	Network Repairs & GIS Consulting
540000	Travel & Per Diem	0	2,174	3,500	5,500	2,000	Travel & Per Diem to Conferences
541001	Communications Devices & Accessories	5,600	1,557	4,200	4,200	0	Headsets & PIT Switches
541002	Communications Recurring	83,837	80,907	88,748	88,328	(420)	Routing & Text to 911, Wireless Service
541003	Communications Installation & Repair	0	0	3,000	3,000	0	Communication Equipment Repair
542000	Freight & Postage	2	26	100	100	0	
545003	Vehicle Insurance	282	336	370	577	207	
546001	Building & Equipment Repairs	0	0	2,500	2,500	0	
546003	Vehicle Repair	483	813	650	650	0	
546004	Maintenance Agreements	69,136	0	0	0	0	
546008	IT Maintenance Agreements	0	96,957	116,300	401,161	284,861	Mapping, Dispatch, Database Maintenance Agrmts
547000	Printing & Binding	0	0	50	50	0	
551000	Office Supplies	307	86	500	550	50	
551001	Office Equipment	9,632	24,345	10,000	10,000	0	
551004	IT Office Equipment	0	2,219	12,000	12,000	0	Monitors, Keyboards, Computer Related Equipment
552001	Gas, Oil & Lubricants	2,644	2,593	1,750	1,750	0	

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Innovation Technology - Emergency Communications E-911

Special Revenue Fund

Fund 1103		Actual	Actual	Adopted	Adopted	Changes	
Div. 0422	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures (continued)							
554001	Publications & Memberships	3,418	1,704	2,010	2,910	900	FL 911 Assoc., APCO & NENA Memberships
554003	IT Books, Publ, Subscrip & Mmbshp	0	1,758	0	3,375	3,375	Fire Data & GIS Subscription
554004	GASB 96 Subscriptions	0	0	70,273	87,605	17,332	911 Database, Address Validation, Mapping Add-Ons
555001	Training & Educational Costs	9,551	6,730	7,220	8,140	920	AHA Dispatch, APCO & ESRI Certifications
555002	Conference & Seminar Registration	0	200	775	1,275	500	ESRI & NENA Conference Registration
Total Operating Expenditures		188,953	222,404	371,335	682,269	310,934	
564000	Machinery & Equipment	0	0	118,768	0	(118,768)	
564002	IT Equipment & Machinery	16,794	0	0	0	0	
564005	GASB96 Subscription Cap Outlay	0	284	0	0	0	
Total Capital Expenditures		16,794	284	118,768	0	(118,768)	
598020	Reserve - Future Use	0	0	0	582,038	582,038	
Total Reserves		0	0	0	582,038	582,038	
571004	Principal Expense - GASB 96	57,750	55,434	0	0	0	
572007	Lease Interest - GASB 96	0	2,415	0	0	0	
Total Debt Expenditures		57,750	57,848	0	0	0	
591001	Interfund Transfer	10,382	12,896	0	0	0	
Total Interfund Transfers		10,382	12,896	0	0	0	
534006	Other Contracted Services	68,515	62,185	0	0	0	
546004	Maintenance Agreements	29,387	0	0	0	0	
546008	IT Maintenance Agreements	740	28,860	0	0	0	
552006	Data Processing Software	22,535	0	0	0	0	
554000	Books, Publ, Subscrip, Mmbshp	22,000	0	0	0	0	
564002	IT Equipment & Machinery	229,546	0	0	0	0	
564004	GASB 96 Subscription Cap Outlay	280,103	97,920	0	0	0	
571004	Principal Expense - GASB 96	22,000	41,147	0	0	0	
Total Grant Expenditures		674,825	230,112	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		1,278,219	755,223	770,496	1,561,606	791,110	102.68%

Description:

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

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

IT Replacement Fund

Special Revenue Fund

Fund 1115 Div. 0403	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
361100	Misc Interest	0	8,752	500	1,000	500	
361201	Fair Value of Investments	0	1,021	0	0	0	
381000	Interfund Transfer In	0	335,556	439,527	500,000	60,473	Transfer in from General Fund
399000	Cash Carry Forward	0	0	2,000	397,026	395,026	
Total Fund Revenues		0	345,329	442,027	898,026	455,999	Overall Revenue Increase/Decrease: 103.16%
Expenditures							
519- Other General Governmental Services							
541001	Communications Devices & Acces	0	152	4,752	4,784	32	
546010	IT Small Tools & Equipment	0	0	2,668	5,732	3,064	
551004	IT Office Equipment	0	104,508	186,633	183,823	(2,810)	
Total Operating Expenditures		0	104,660	194,053	194,339	286	
564002	IT Machinery and Equipment	0	30,581	247,974	471,333	223,359	
Total Capital Expenditures		0	30,581	247,974	471,333	223,359	
598020	Designated for Future Use	0	0	0	232,354	232,354	
Total Reserves		0	0	0	232,354	232,354	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		0	135,241	442,027	898,026	455,999	103.16%

Description: The IT Replacement Fund, which was started in FY2023-24, is utilized as a source for county wide technology replacements. A dedicated portion of General Revenues from the General Fund is allocated each year to the IT Replacement Fund, which commits funding for the required technological replacement and upgrade needs throughout the County. Returning any of this money back to the General Fund would require action from the Board.

Public Safety Communications Network

Special Revenue Fund

Fund 1182		Actual	Actual	Adopted	Adopted	Changes	
Div. 0416	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Revenues							
342902	Municipalities & School Board Rental/User Fees	527,357	1,255,439	1,323,691	1,703,893	380,202	
342903	Radio Repairs	22,599	4,081	0	0	0	
342904	General Fund Equipment and User Fees	0	374,779	439,232	589,234	150,002	
342905	Non-GF Departments' Equipment and User Fees	79,521	89,200	76,963	79,156	2,193	
351102	Fines for Automation	57,001	72,442	50,000	50,000	0	
361100	Interest	105,177	81,085	5,000	5,000	0	
361201	Fair Value of Investments	0	3,405	0	0	0	
362009	Tower Rental Revenue	23,878	0	39,077	3,373	(35,704)	
369301	Refund Prior Year Expense	0	5,068	0	0	0	
381000	Interfund Transfer In	2,000,000	812,930	750,000	750,000	0	
383102	GASB98 Interest Revenue	0	48,114	0	0	0	
383103	Subscriptions - GASB 96	0	853	0	0	0	
383104	Lessor - GASB 87	0	30,851	0	26,844	26,844	
399000	Cash Carry Forward	0	0	1,677,781	2,202,017	524,236	
Total Revenues		2,815,532	2,778,246	4,361,744	5,409,517	1,047,773	Overall Revenue Increase/Decrease: 24.02%
Expenditures							
529- Other Public Safety							
512000	Regular Salaries	108,166	171,069	154,813	185,350	30,537	2.40 FTE with 2% COLA
52XXXX	Employee Benefits	42,621	70,514	66,273	84,600	18,327	
Total Personnel Expenditures		150,787	241,584	221,086	269,950	48,864	
531000	Professional Services	46	0	0	0	0	
534006	Other Contracted Services	3,264	3,554	16,974	14,860	(2,114)	
534013	IT Other Contracted Services	0	0	107,266	0	(107,266)	Non-recurring Cost for ISSI
540000	Travel/Training	0	2,574	1,000	0	(1,000)	
541001	Communications - Devices & Accessories	21,747	202	31,000	31,000	0	
541002	Communications - Recurring	4,043	4,848	3,996	3,996	0	
541003	Communications - Installation & Repair	15,955	10,021	60,000	20,000	(40,000)	BDA Installs Moved to IT Proj. Mgmt Div. 0406
543000	Utilities Expense	36,508	34,071	41,340	38,544	(2,796)	
545003	Vehicle Insurance	0	0	740	794	54	
545004	Property/Casualty Insurance	43,482	69,419	76,359	78,232	1,873	
545008	Inland Marine Insurance	0	0	38,904	41,440	2,536	
546001	Building/Equipment Repairs	1,751	8,254	0	0	0	
546003	Vehicle Repair	0	0	900	900	0	
546004	Maintenance Agreements	835,843	837,433	0	0	0	
546006	Small Tools & Equipment	(5,552)	26	500	500	0	
546008	IT Maintenance Agreements	0	4,443	864,415	846,380	(18,035)	
546008	IT Maintenance Agreements	0	0	0	1,500	1,500	

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Public Safety Communications Network

Special Revenue Fund

Fund 1182 Div. 0416	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Expenditures (cont.)							
551000	Office Supplies	76	44	150	150	0	
551001	Office Equipment	3,668	32	3,700	0	(3,700)	
551004	IT Office Equipment	0	5,661	0	0	0	
552001	Gas, Oil, & Lubricants	0	0	2,580	2,860	280	
552002	Other Operating Expenses	334	366	500	500	0	
552006	Data Processing Software	1,400	0	0	0	0	
554001	Publications/Memberships	211	375	0	0	0	
554003	IT Books, Oub, Sub & Mbrshp	0	74	0	0	0	
554004	GASB 96 Subscriptions	0	0	15,747	15,745	(2)	
	Total Operating Expenditures	962,776	981,398	1,266,071	1,097,401	(168,670)	
564002	IT Equipment and Machinery	0	0	0	99,711	99,711	UPS Battery Replacements
564005	GASB96 Subscription Cap Outlay	0	853	0	0	0	
	Total Capital Expenditures	0	853	0	99,711	99,711	
563000	Interfund Transfer	3,857	730	0	0	0	
	Total Interfund Transfers	3,857	730	0	0	0	
571002	Principal on Loan/Lease	498,000	507,000	516,000	529,000	13,000	
571002	Principal on Infrastructure	488,000	500,000	512,000	524,000	12,000	
572002	Interest on Loan/Lease	82,167	70,185	59,746	49,373	(10,373)	
572002	Interest on Infrastructure	182,767	173,292	161,234	148,880	(12,354)	
	Total Debt Expenditures	1,250,934	1,250,477	1,248,980	1,251,253	2,273	
598020	Designated for Future Use	0	0	1,625,607	2,691,202	1,065,595	
	Total Reserves	0	0	1,625,607	2,691,202	1,065,595	
	Total Fund Expenditures	2,368,354	2,475,042	4,361,744	5,409,517	1,047,773	Overall Expenditure Increase/Decrease: 24.02%

Public Safety Communications Network

Special Revenue Fund

Amortization Schedule

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

Lender: Bank of America
Length: 11 Years
Remaining: 5 Years Remaining as of FY 2026

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2020	06/01/20	0	51,721	51,721	2025	12/01/24	516,000	32,430	
						06/01/25	0	27,310	575,740
2021	12/01/20	479,000	52,010		2026	12/01/25	529,000	27,310	
	06/01/21	0	47,256	578,266		06/01/26	0	22,060	578,370
2022	12/01/21	489,000	47,256		2027	12/01/26	537,000	22,060	
	06/01/22	0	42,404	578,660		06/01/27	0	16,732	575,792
2023	12/01/22	498,000	42,404		2028	12/01/27	550,000	16,732	
	06/01/23	0	37,462	577,866		06/01/28	0	11,274	578,006
2024	12/01/23	507,000	37,462		2029	12/01/28	562,000	11,274	
	06/01/24	0	32,430	576,892		06/01/29	0	5,697	578,971
					2030	12/01/29	574,000	5,697	579,697
					TOTALS		\$ 5,241,000	\$ 588,981	\$ 5,829,981

Amortization Schedule

Debt: Public Safety Equipment Lease - Infrastructure
Amount: \$8,517,000
Rate: 2.384%

Lender: Bank of America
Length: 17 Years
Remaining: 11 Years Remaining as of FY 2026

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	
	06/01/20	0	100,972	100,972		06/01/29	0	51,668	673,048
2021	12/01/20	34,000	101,536		2030	12/01/29	576,000	51,668	
	06/01/21	0	101,131	236,667		06/01/30	0	44,801	672,469
2022	12/01/21	477,000	101,131		2031	12/01/30	590,000	44,801	
	06/01/22	0	95,444	673,575		06/01/31	0	37,768	672,569
2023	12/01/22	488,000	95,444		2032	12/01/31	604,000	37,768	
	06/01/23	0	89,626	673,070		06/01/32	0	30,567	672,335
2024	12/01/23	500,000	89,626		2033	12/01/32	619,000	30,567	
	06/01/24	0	83,666	673,292		06/01/33	0	23,188	672,755
2025	12/01/24	512,000	83,666		2034	12/01/33	633,000	23,188	
	06/01/25	0	77,562	673,228		06/01/34	0	15,642	671,830
2026	12/01/25	524,000	77,562		2035	12/01/34	648,000	15,642	
	06/01/26	0	71,315	672,877		06/01/35	0	7,916	671,558
2027	12/01/26	536,000	71,315		2036	12/01/35	664,000	7,916	
	06/01/27	0	64,925	672,240					671,916
2028	12/01/27	549,000	64,925		TOTALS		\$ 8,517,000	\$ 1,909,706	\$ 10,426,706
	06/01/28	0	58,380	672,305					

Grants - Summary

Special Revenue Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues						
Intergovernmental Revenue	1,980,637	1,331,923	851,806	184,306	(667,500)	Transportation Grants Allocated Upon Award
Miscellaneous Revenue	111,307	94,708	125,000	65,000	(60,000)	Overall Revenue Increase/Decrease:
Total Revenues	2,091,944	1,426,631	976,806	249,306	(727,500)	-74.48%
Expenditures						
Section 5310 Grant	0	0	740,000	0	(740,000)	Transportation Grants Allocated Upon Award
Interest on Advancements	0	4,436	0	0	0	
State Homeland Security Grant	43,010	25,000	60,000	0	(60,000)	
EMPG Base Brant	68,297	69,708	65,000	65,000	0	
EMPA Base Grant	106,549	65,435	105,806	105,806	0	
EMPA Base Grant Equipment	0	8,084	0	0	0	
EMAP Accreditation Reimbursement Grant	3,500	0	3,500	0	(3,500)	
HazMat Facilities	0	1,836	2,500	2,000	(500)	
Hurricane Loss Mitigation Prevention	2,500	181,722	0	0	0	
HSGP Cybersecurity	16,758	0	0	0	0	
USAC Library Cybersecurity Expenditures	0	0	0	76,500	76,500	
Opioid Response Program	27,975	121	0	0	0	
FEMA/SAFER Grant	1,124,324	597,110	0	0	0	
CJMHSA	419,819	447,819	0	0	0	
FIND - Bing's Seawall	3,431	0	0	0	0	
Hominy Branch Restoration	21,546	3,422	0	0	0	
NEFRC Vulnerability Assessment	200,000	75,000	0	0	0	
Urban Search and Rescue	14,358	27,654	0	0	0	Overall Expenditure Increase/Decrease:
Total Expenditures	2,052,068	1,507,346	976,806	249,306	(727,500)	-74.48%
Revenues vs. Expenditures	39,876	(80,715)	0	0	0	

Grants

Special Revenue Fund

Fund 1128 Div. 8001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
331200	State Homeland Security Grant	43,010	25,000	60,000	0	(60,000)	
331200	EMPG Base Grant	68,297	69,708	65,000	65,000	0	
331200	FEMA/SAFER Grant	1,037,915	409,562	0	0	0	
331200	HSGP Cybersecurity Grant	16,758	0	0	0	0	
331390	Hominy Branch Restoration	21,546	3,382	0	0	0	
331420	Section 5310 Grant	0	0	592,000	0	(592,000)	Transportation Grants Allocated Upon Award
331700	USAC Library Cybersecurity Grant	0	0	0	76,500	76,500	
334100	CJMHSa Expansion Grant	419,819	447,819	0	0	0	
334100	NEFRC Vulnerability Assessment Grant	200,000	75,000	0	0	0	
334200	EMPA Base Grant	104,657	73,518	105,806	105,806	0	
334200	HazMat Facilities Grant	0	1,836	2,500	2,000	(500)	
334200	HLMP Grant	2,500	181,722	0	0	0	
334200	Urban Search and Rescue Grant	12,000	27,654	0	0	0	
334350	State Grt-Phys Env-Sewer WW (Septic to Sewer)	0	35,308	0	0	0	
334490	Section 5310 Grant - Transp Disadvantaged Grant	0	0	74,000	0	(74,000)	Transportation Grants Allocated Upon Award
334500	EMAP Accreditation Reimbursement Grant	3,500	0	3,500	0	(3,500)	
337603	Opioid Response Program Grant	145,480	0	0	0	0	
337707	FIND Bings Seawall Grant	8,771	0	0	0	0	
361100	Interest & Investments	5,929	25,770	0	0	0	
361201	Fair Value of Investments	1,762	202	0	0	0	
369301	Refund Prior Year Expense	0	652	0	0	0	
381000	Section 5310 Grant - Interfund Transfer	0	49,500	74,000	0	(74,000)	
Total Revenues		2,091,944	1,426,631	976,806	249,306	(727,500)	Overall Revenue Increase/Decrease: -74.48%

Grants						Special Revenue Fund	
Fund 1128		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures							
517- Debt Service Payment							
	572003 Interest on Advances	0	4,436	0	0	0	
519- Other General Government							
	534006 NEFRC Vulnerability Assessment Grant Expenditures	200,000	75,000	0	0	0	
522- Fire Control							
	51XXXX FEMA/SAFER Grant Personnel Expenditures	1,124,324	597,110	0	0	0	
525- Emergency and Disaster Relief Services							
	5XXXXX State Homeland Security Grant Expenditures	43,010	25,000	60,000	0	(60,000)	
	5XXXXX EMPG Base Grant Expenditures	68,297	69,708	65,000	65,000	0	
	5XXXXX EMPA Base Grant Expenditures	106,549	65,435	105,806	105,806	0	
	564000 EMPA Base Grant Equipment Expenditures	0	8,084	0	0	0	
	549000 EMAP Accreditation Reimbursement Grant Expenditures	3,500	0	3,500	0	(3,500)	
	546006 HazMat Facilities Grant Expenditures	0	1,836	2,500	2,000	(500)	
	534006 HLMP Grant Expenditures	2,500	181,722	0	0	0	
	5XXXXX HSGP Cybersecurity Grant Expenditures	16,758	0	0	0	0	
	5XXXXX Opioid Response Program Grant Expenditures	27,975	121	0	0	0	
526- Ambulance & Rescue Services							
	564000 Urban Search and Rescue Eq Grant Expenditures	14,358	27,654	0	0	0	
535- Sewer/Wastewater Services							
	581000 Septic to Sewer Grant Expenditures	0	35,308	0	0	0	
537- Conservation/Resource Management							
	546006 Hominy Branch Restoration Expenditures	21,546	3,422	0	0	0	
544- Mass Transit Systems							
	564000 Section 5310 Grant - Equipment Expenditures	0	0	740,000	0	(740,000)	Transportation Grants Allocated Upon Award
563- Mental Health Services							
	58102X CJMHSA Grant Expenditures	419,819	447,819	0	0	0	
571- Libraries							
	534013 USAC Library Cybersecurity Expenditures	0	0	0	76,500	76,500	
572- Parks and Recreation							
	563000 FIND Bings Seawall Grant Expenditures	3,431	0	0	0	0	
Total Expenditures		2,052,068	1,542,654	976,806	249,306	(727,500)	Overall Expenditure Increase/Decrease: -74.48%

Capital Preservation Fund

Special Revenue Fund

Fund 1187 Div. 1421	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
381000	Interfund Transfer	605,500	1,249,000	2,491,500	4,643,570	2,152,070	
361100	Misc- Interest	19,553	90,925	0	15,000	15,000	
361201	Fair Value of Investments	7,383	5,552	0	0	0	
399000	Carryforward	0	0	0	71,052	71,052	
Total Revenues		632,436	1,345,476	2,491,500	4,729,622	2,238,122	Overall Revenue Increase/Decrease: 89.83%
Expenditures							
519- Other General Government Services							
544000	Rentals and Leases	0	10,470	0	0	0	See Below for List of Projects
546001	Building/Equipment Repairs	0	383,162	1,651,500	644,000	(1,007,500)	
572- Parks and Recreation							
546001	Building/Equipment Repairs	0	37,000	840,000	569,000	(271,000)	
537- Conservation and Resource Management							
546005	North Dune Restoration	0	0	0	3,430,570	3,430,570	\$3,430,570 for Future Beach/Dune Projects
Total Operating Expenditures		0	430,632	2,491,500	4,643,570	2,152,070	
598020	Reserve - Future Use		0	0	86,052	86,052	
Total Reserves		0	0	0	86,052	86,052	
							Overall Expenditure Increase/Decrease:
Total Expenditures		0	430,632	2,491,500	4,729,622	2,238,122	89.83%

FY 25-26 Other General Government Projects:

HHS Repaving Parking Lot
HHS David Siegel Center Int/Ext Paint & Refresh
SOE Renovation

HVAC Replacement - Various Facilities
Roof Replacement - Various Facilities
ADA Projects per Transition Plan

FY 25-26 Parks and Recreation Projects:

Princess Place - Green Trail Bridge
Roof Replacement - Bing's Landing Dig Site Pavilion
Legacy House Renovation/Roof
Lehigh Trail Resurface from Colbert to Old Kings

Description:

Established in FY 2021-22 per the Capital Improvement Policy to account for major repair and maintenance projects that do not expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$10,000 or greater.

Disaster Fund

Special Revenue Fund

Fund 1184		Actual	Actual	Adopted	Adopted	Changes	
Div. 3890	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
331200	Fed Grant - Publ Safety	4,954,228	151,255	0	0	0	
331390	Fed Grt- Phys Env - Other	140,928	78,088	0	0	0	
334200	State Grt - Public Safety	815,878	37,270	0	0	0	
334390	State Grt - Phys Env - Other	0	446,151	0	0	0	
337200	Loc Gov Grt - Public Safety	774,303	776,784	0	0	0	
361100	Interest	41,819	43,788	0	0	0	
361201	Fair Value of Investments	22,388	(7,572)	0	0	0	
381000	Interfund Transfer In	2,548,951	0	0	0	0	Overall Revenue Increase/Decrease:
Total Fund Revenues		9,298,494	1,525,764	0	0	0	0.00%
Expenditures - Hurricane Ian							
Div. 3893	Hurricane Ian - Operating	344,428	0	0	0	0	
Total Hurricane Ian Expenditures		344,428	0	0	0	0	
Expenditures - Hurricane Nicole							
Div. 3894	Hurricane Nicole - Grant and Aid	6,667,948	3,647,299	0	0	0	
Div. 3894	Hurricane Nicole - Personnel	325,389	0	0	0	0	
Div. 3894	Hurricane Nicole - Operating	374,362	83,173	0	0	0	
Total Hurricane Nicole Expenditures		7,367,699	3,730,472	0	0	0	
Expenditures - Hurricane Idalia							
Div. 3895	Hurricane Idalia - Personnel	242,719	0	0	0	0	
Div. 3895	Hurricane Idalia - Operating	6,005	0	0	0	0	
Total Hurricane Idalia Expenditures		248,723	0	0	0	0	
Expenditures - Hurricane Recovery Grant D1490							
534006	Other Contracted Services	0	32,000	0	0	0	
562000	Buildings	0	5,270	0	0	0	
Total Hurricane Recovery Expenditures		0	37,270	0	0	0	
Overall Expenditure Increase/Decrease:							
Total Fund Expenditures		7,960,850	3,767,742	0	0	0	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.



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 25-26

Description	Other	Principal	Interest	Total
Governmental Funds				
General Fund				
Helicopter Debt Service	\$ 0	\$ 204,000	\$ 81,407	\$ 285,407
Tax Anticipation Note	\$ 25,000	\$ 0	\$ 60,000	\$ 85,000
Total General Fund	\$ 25,000	\$ 204,000	\$ 141,407	\$ 370,407
Special Revenue Funds				
Public Safety Communications Network Fund				
Public Safety Communications Network Fund - Equipment	\$ 0	\$ 529,000	\$ 49,370	\$ 578,370
Public Safety Communications Network Fund - Infrastructure	\$ 0	\$ 524,000	\$ 148,877	\$ 672,877
Total Special Revenue Fund	\$ 0	\$ 1,053,000	\$ 198,247	\$ 1,251,247
Debt Service Funds				
General Obligation Bonds, Series 2015 (Justice Center)	\$ 910	\$ 1,295,000	\$ 496,241	\$ 1,792,151
Taxable Special Assessment Revenue Note, Series 2018 (Painter's Hill Seawall)	\$ 0	\$ 68,000	\$ 17,769	\$ 85,769
Capital Improvement Revenue Note, Series 2020 (New FCSO Operations Center)	\$ 0	\$ 1,345,000	\$ 285,074	\$ 1,630,074
Limited General Obligation Bonds, Series 2009 and Series 2010 (ESL)	\$ 0	\$ 4,579,336	\$ 96,585	\$ 4,675,921
Capital Improvement Non-Ad Valorem Refunding Revenue Bonds, Series 2024	\$ 3,000.00	\$ 2,285,000	\$ 1,117,255	\$ 3,405,255
Total Debt Service Funds	\$ 3,910	\$ 7,287,336	\$ 895,669	\$ 8,183,915
Total Governmental Funds	\$ 28,910	\$ 8,544,336	\$ 1,235,323	\$ 9,805,569
Proprietary Funds				
Enterprise Funds				
Flagler County Taxable Airport Refunding Revenue Bond, Series 2015 (Airport Improvements)	\$ 0	\$ 212,000	\$ 34,992	\$ 246,992
Flagler County Taxable Airport Refunding Revenue Note, Series 2015B (Airport Improvements)	\$ 0	\$ 183,000	\$ 31,317	\$ 214,317
Flagler County Capital Improvement Revenue Note, Series 2024A	\$ 0	\$ 25,000	\$ 56,914	\$ 81,914
Flagler County Capital Improvement Revenue Note, Series 2024B	\$ 0	\$ 25,000	\$ 26,164	\$ 51,164
Total Proprietary Funds	\$ 0	\$ 445,000	\$ 149,387	\$ 594,387
Total All Funds	\$ 28,910	\$ 8,989,336	\$ 1,384,710	\$ 10,399,956

Debt Summary for FY 25-26								
		Original Amount Issued	Original or Refinanced Issue Date	Final Maturity	Principal Outstanding as of 10/1/25	Interest		Total Outstanding as of 10/1/25
Fund	Purpose/Source of Revenue					Payable to Maturity as of 10/1/25		
Fund 1001	General Fund - Helicopter Revenue Source - Non Ad Valorem	\$ 2,273,000	11/29/23	08/01/33	\$ 1,913,000	\$ 386,682		\$ 2,299,682
Fund 1182	Public Safety Communications Network - Equipment Revenue Source - User Fees	5,241,000	12/02/19	12/01/29	2,752,000	138,836		2,890,836
Fund 1182	Public Safety Communications Network - Infrastructure Revenue Source - User Fees	8,517,000	12/02/19	12/01/35	6,506,000	889,902		7,395,902
Fund 1211	General Obligation Bonds, Series 2015 (Justice Center) Revenue Source - Special Ad Valorem Tax Millage	32,990,000	09/01/05	07/01/35	15,110,000	2,792,306		17,902,306
Fund 1213	Taxable Special Assessment Revenue Note, Series 2018 Revenue Source - Special Taxing District	1,520,000	07/12/21	07/01/33	604,211	82,576		686,787
Fund 1215	Capital Improvement Revenue Note, Series 2020 Revenue Source - Non Ad Valorem	20,000,000	04/01/21	10/01/35	16,250,000	1,690,280		17,940,280
Fund 1216	Capital Improvement Refunding Revenue Bonds, Series 2024 Revenue Source - Half-Cent Sales Tax, State Revenue Sharing	24,965,000	01/08/25	09/01/35	22,345,000	5,595,500		27,940,500
Fund 1219	Limited General Obligation Bonds, Series 2009 and 2010 (ESL) Revenue Source - Special Ad Valorem Tax Millage	14,500,000	08/01/09	07/01/29	4,410,000	243,860		4,653,860
Fund 1401	Capital Improvements - Taxable Airport Refunding Revenue Bonds, Series 2015 Revenue Source - Airport Revenues	2,595,932	10/01/15	04/01/30	1,086,932	97,071		1,184,003
Fund 1401	Flagler County Taxable Airport Refunding Revenue Note, Series 2015B Revenue Source - Airport Revenues	2,211,000	07/08/15	02/01/30	994,000	89,110		1,083,110
Fund 1401	Flagler County Capital Improvement Revenue Note, Series 2024A Revenue Source - Airport Revenues	1,455,000	12/18/24	08/01/34	1,430,000	406,757		1,836,757
Fund 1401	Flagler County Capital Improvement Revenue Note, Series 2024B Revenue Source - Airport Revenues	535,000	12/18/24	08/01/34	510,000	168,264		678,264
Totals		<u>\$ 116,802,932</u>			<u>\$ 73,911,143</u>	<u>\$ 12,581,144</u>		<u>\$ 86,492,287</u>

Summary of Outstanding Debt

Governmental Funds

General Fund	\$	2,299,682
Special Revenue Funds	\$	10,286,738
Debt Service Funds		69,123,733
Governmental Funds Total	\$	81,710,153

Proprietary Funds

Airport	\$	4,782,134
Proprietary Funds Total	\$	4,782,134

Total Outstanding Debt \$ 86,492,287

Debt Limitations/Ratios Calculations

Direct Debt to GF Revenue (%)	4.72%
Direct Debt to GF Operating Expenditures (%)	6.51%
Direct Debt & Revenue Debt to Assessed Value (%)	0.48%
Direct Debt & Revenue Debt per Capita (\$)	\$632.51
Per Capital Debt as a Percentage of Per Capita Income (%)	1.47%

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 24-25, 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.

The terms "Direct Debt" and "Revenue Debt" are defined in GFOA's Recommended Practice for Debt Management Policies as follows:

"Direct Debt" – Debt payable from general revenues, including General Obligation (G.O.) Bonds, capital leases, and notes payable.

"Revenue Debt" – Debt payable from a specific pledged revenue source (e.g. gas tax, sales tax, et cetera).

Debt Limitations/Ratios

1. Total current debt service on "Direct Debt" measured as a percent of current General Fund revenue. Debt service costs on "Direct Debt" shall not exceed 7.5% of total General Fund revenue.
2. Total current debt service on "Direct Debt" measured as a percent of General Fund operating expenditures. Debt service costs on "Direct Debt" shall not exceed 10% of total General Fund operating expenditures.
3. Total debt includes "Direct Debt" and "Revenue Debt" as a percent of assessed value. Total net direct indebtedness shall not exceed 3% of the full valuation of taxable property in the County.
4. Total debt includes "Direct Debt" and "Revenue Debt" per capita. Total net direct indebtedness shall not exceed \$1,000 per capita.
5. Per capita debt as a percentage of per capita income. Per capita debt shall not exceed 5% of per capita income.

Debt Services - Summary

Debt Service Fund

Description		Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
Ad Valorem Taxes - ESL millage		1,527,237	1,748,419	1,956,802	1,473,961	(482,841)	
Ad Valorem Taxes - Justice Center		2,034,276	2,162,503	1,797,127	1,723,930	(73,197)	
Sales Tax 1/2 Cent (State)		2,316,888	1,227,178	1,100,000	870,917	(229,083)	
State Revenue Sharing		2,621,045	2,531,204	2,323,384	2,361,590	38,206	
Communication Services Tax (State)		227,146	0	0	0	0	
Special Assessment Collections		95,514	96,064	100,000	95,000	(5,000)	
Interfund Transfers		2,110,238	1,834,069	1,535,535	1,535,535	0	
Interest		215,541	547,838	11,000	15,500	4,500	
Fair Value of Investments		53,403	12,252	0	0	0	
Cash Carry Forward		0	0	9,848,237	7,839,363	(2,008,874)	Overall Revenue Increase/Decrease:
Total Revenues		11,201,289	10,159,527	18,672,085	15,915,796	(2,756,289)	-14.76%
Expenditures							
Fund 1211 Justice Center - GO Bonds, Series 2005		1,794,422	1,792,794	3,776,055	3,829,316	53,261	
Fund 1212 Gvt Svcs Complex - Cap Imp & Refunding Revenue Bond, Series 2015		3,478,285	4,980,383	8,853,627	0	(8,853,627)	
Fund 1213 Painter's Hill Seawall - Taxable Special Asmnt Rev Note, Series 2018		86,532	86,630	117,767	119,942	2,175	
Fund 1214 Dune Restoration - Taxable Special Asmnt Rev Note, Series 2018B		703,877	1,029	0	0	0	
Fund 1215 FCSO Operations Center - Cap Imprmnt Rev Note, Series 2020		1,399,989	1,557,894	1,635,005	1,782,972	147,967	
Fund 1216 Gvt Svcs Complex - Cap Imp & Refunding Revenue Bond, Series 2024		0	0	0	5,504,645	5,504,645	
Fund 1219 ESL - Limited Ad Valorem Tax Refunding Bonds, Series 2016		1,168,740	1,161,719	4,289,631	4,678,921	389,290	
Fund 1221 Beach Renourishment - Bond Grant Anticipation Note, Series 2020		9	0	0	0	0	Overall Expenditure Increase/Decrease:
Total Expenditures		8,631,854	9,580,447	18,672,085	15,915,796	(2,756,289)	-14.76%
Revenues vs. Expenditures		(2,569,435)	(579,080)	0	0	0	

Justice Center - General Obligation Bonds, Series 2015

Debt Service Fund

Fund 1211		Actual	Actual	Adopted	Adopted	Changes	
Div. 3606	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Revenues							
311000	Ad Valorem Taxes	2,003,801	2,162,503	1,797,127	1,723,930	(73,197)	Millage Rate 0.1000
311001	Delinquent	30,475	0	0	0	0	
361100	Interest	60,098	135,021	5,000	5,000	0	
361201	Fair Value of Investments	14,969	4,769	0	0	0	
399000	Cash Carry Forward	0	0	1,973,928	2,100,386	126,458	
Total Fund Revenues		2,109,343	2,302,292	3,776,055	3,829,316	53,261	Overall Revenue Increase/Decrease: 1.41%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	36	0	1,500	1,500	0	
549000	Oth Curr Chgs & Obligations	0	150	0	0	0	
571001	Principal Series 2015	1,120,000	1,175,000	1,235,000	1,295,000	60,000	
572001	Interest Series 2015	672,736	616,736	557,990	496,241	(61,749)	
573000	Other Debt Service Costs	1,650	908	910	910	0	
Total Expenditures		1,794,422	1,792,794	1,795,400	1,793,651	(1,749)	
Reserves							
598020	Reserve for Future Use	0	0	1,980,655	2,035,665	55,010	
Total Reserves		0	0	1,980,655	2,035,665	55,010	
Total Fund Expenditures		1,794,422	1,792,794	3,776,055	3,829,316	53,261	Overall Expenditure Increase/Decrease: 1.41%

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. 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 2015	0.3140	Fiscal Year 2019	0.2450	Fiscal Year 2023	0.1665
Fiscal Year 2016	0.2751	Fiscal Year 2020	0.2050	Fiscal Year 2024	0.1546
Fiscal Year 2017	0.2751	Fiscal Year 2021	0.2050	Fiscal Year 2025	0.1148
Fiscal Year 2018	0.2450	Fiscal Year 2022	0.2050	Fiscal Year 2026	0.1000

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%
Lender: BNY Mellon
Length: 21 Years
Remaining: 10 Years Remaining as of FY 2026

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

Govt Services Complex - Capital Improvement and Refunding Revenue Bonds, Series 2015

Debt Service Fund

Fund 1212		Actual	Actual	Adopted	Adopted	Changes	
Dept. 3604	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
315000	Communication Services Tax (CST)	227,146	0	0	0	0	
335120	State Revenue Sharing	2,621,045	2,531,204	2,323,384	0	(2,323,384)	
335181	State Sales Tax 1/2 Cent	2,316,888	1,227,178	1,100,000	0	(1,100,000)	
361100	Interest	86,498	194,888	5,000	0	(5,000)	
361201	Fair Value of Investments	18,220	435	0	0	0	
381000	Interfund Transfer In	0	925	0	0	0	
399000	Cash Carry Forward	0	0	5,425,243	0	(5,425,243)	
Total Fund Revenues		5,269,797	3,954,631	8,853,627	0	(8,853,627)	Overall Revenue Increase/Decrease: -100.00%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	60	0	6,000	0	(6,000)	
549005	Bank Analysis Fees	0	0	4,000	0	(4,000)	
571001	Principal	2,120,000	2,230,000	2,345,000	0	(2,345,000)	
572001	Interest	1,358,225	1,249,475	1,135,105	0	(1,135,105)	
573000	Other Debt Service Costs	0	908	910	0	(910)	
Total Expenditures		3,478,285	3,480,383	3,491,015	0	(3,491,015)	
581- Interfund Transfer Out							
591001	Interfund Transfer	0	1,500,000	0	0	0	Helicopter Purchase in FY 24
Total Interfund Transfer		0	1,500,000	0	0	0	
Reserves							
598020	Designated for Future Use	0	0	5,362,612	0	(5,362,612)	
Total Reserves		0	0	5,362,612	0	(5,362,612)	
Total Fund Expenditures		3,478,285	4,980,383	8,853,627	0	(8,853,627)	Overall Expenditure Increase/Decrease: -100.00%

Description:

The \$42,775,000 Capital Improvement and Refunding Revenue Bonds, Series 2015 was refinanced in FY25 and placed into Fund 1216 for future payments. The debt was originally 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.

Painter's Hill Seawall - Taxable Special Assessment Revenue Note, Series 2018

Debt Service Fund

Fund 1213 Div. 3607	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
325201	Special Assessment Collections	95,514	96,064	100,000	95,000	(5,000)	
361100	Interest	46	822	0	0	0	
399000	Cash Carry Forward	0	0	17,767	24,942	7,175	
Total Fund Revenues		95,560	96,886	117,767	119,942	2,175	Overall Revenue Increase/Decrease: 1.85%
Expenditures							
517- Debt Service Payments							
549005	Bank Analysis Fees	0	0	400	380	(20)	
534009	Commission Fee - Prop Appraiser	20	20	0	20	20	
571001	Principal	63,000	65,000	66,000	68,000	2,000	
572001	Interest	23,467	21,610	19,710	17,769	(1,941)	
572003	Interest on Advances	45	0	0	0	0	
Total Expenditures		86,532	86,630	86,110	86,169	59	
598020	Designated for Future Use	0	0	31,657	33,773	2,116	
Total Reserves		0	0	31,657	33,773	2,116	
Total Fund Expenditures		86,532	86,630	117,767	119,942	2,175	Overall Expenditure Increase/Decrease: 1.85%

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.

Painter's Hill Seawall - Taxable Special Assessment Revenue Note, Series 2018

Debt Service Fund

Estimated Amortization Schedule

Debt: Flagler County, Florida Taxable Special Assessment Revenue Bond, Series 2018A
Amount: \$1,520,000
Rate: 2.94%
Lender: CenterState Bank
Length: 12 Years
Remaining: 8 Years Remaining as of FY 2026

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	86,468		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	86,616		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	85,764		07/01/33	83,211	1,223	85,657
					Totals		859,211	172,886	1,032,097

HOA Dune Restoration - Taxable Special Assessment Revenue Note, Series 2018B

Debt Service Fund

Fund 1214		Actual	Actual	Adopted	Adopted	Changes	
Div. 3608	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
361100	Interest	2	0	0	0	0	
361201	Fair Value of Investments	1	0	0	0	0	
381000	Interfund Transfer	704,330	0	0	0	0	
	Total Fund Revenues	704,333	0	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
517- Debt Service Payments							
571001	Principal	677,000	0	0	0	0	
572001	Interest	26,877	0	0	0	0	
	Total Expenditures	703,877	0	0	0	0	
591001	Inerfund Transfer	0	1,029	0	0	0	
	Total Interfund Transfers	0	1,029	0	0	0	
	Total Fund Expenditures	703,877	1,029	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

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

FCSO Ops Center - Capital Improvement Revenue Note, Series 2020

Debt Service Fund

Fund 1215		Actual	Actual	Adopted	Adopted	Changes	
Div. 3611	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+/-	Comments
Revenues							
361100	Interest	2,996	50,606	0	500	500	
361201	Fair Value of Investments	717	608	0	0	0	
381000	Interfund Transfer	1,405,908	1,833,145	1,535,535	1,535,535	0	
399000	Cash Carry Forward	0	0	99,470	246,937	147,467	
Total Fund Revenues		1,409,621	1,884,358	1,635,005	1,782,972	147,967	Overall Revenue Increase/Decrease: 9.05%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	4	0	500	500	0	
571001	Principal	1,050,000	1,225,000	1,325,000	1,345,000	20,000	
572001	Interest	349,510	332,894	309,505	285,074	(24,431)	
572003	Interest on Advances	475	0	0	0	0	
Total Expenditures		1,399,989	1,557,894	1,635,005	1,630,574	(4,431)	
Reserves							
598020	Reserve for Future Use	0	0	0	152,398	152,398	
Total Reserves		0	0	0	152,398	152,398	
Total Fund Expenditures						147,967	Overall Expenditure Increase/Decrease: 9.05%

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.

FCSO Ops Center - Capital Improvement Revenue Note, Series 2020

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida Capital Improvement Revenue Note, Series 2020
Amount: \$20,000,000
Rate: 1.83%
Lender: SouthState Bank
Length: 16 Years
Remaining: 11 Years Remaining as of FY 2026

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	1,420,000	111,127	
						04/01/29		98,134	1,629,261
2022	10/01/21	150,000	44,428		2030	10/01/29	1,450,000	98,134	
	04/01/22		129,981	324,409		04/01/30		84,866	1,633,000
2023	10/01/22	1,050,000	177,383		2031	10/01/30	1,480,000	84,866	
	04/01/23		172,020	1,399,403		04/01/31		71,324	1,636,191
2024	10/01/23	1,225,000	172,020		2032	10/01/31	1,505,000	71,324	
	04/01/24		160,811	1,557,831		04/01/32		57,554	1,633,878
2025	10/01/24	1,325,000	160,811		2033	10/01/32	1,530,000	57,554	
	04/01/25		148,688	1,634,499		04/01/33		43,554	1,631,108
2026	10/01/25	1,345,000	148,688		2034	10/01/33	1,560,000	43,554	
	04/01/26		136,381	1,630,068		04/01/34		29,280	1,632,834
2027	10/01/26	1,370,000	136,381		2035	10/01/34	1,590,000	29,280	
	04/01/27		123,845	1,630,226		04/01/35		14,732	1,634,012
2028	10/01/27	1,390,000	123,845		2036	10/01/35	1,610,000	14,732	
	04/01/28		111,127	1,624,972					1,624,732
					Totals		20,000,000	2,857,731	22,857,731

Govt Services Complex - Capital Improvement Non-Ad Valorem Refunding Revenue Bonds, Series 2024

Debt Service Fund

Fund 1216		Actual	Actual	Adopted	Adopted	Changes	
Dept. 3604	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
335120	State Revenue Sharing	0	0	0	2,361,590	2,361,590	
335181	State Sales Tax 1/2 Cent	0	0	0	870,917	870,917	
361100	Interest	0	0	0	5,000	5,000	
399000	Cash Carry Forward	0	0	0	2,267,138	2,267,138	
Total Fund Revenues		0	0	0	5,504,645	5,504,645	Overall Revenue Increase/Decrease: N/A
Expenditures							
517- Debt Service Payments							
549005	Bank Analysis Fees	0	0	0	100	100	
571001	Principal	0	0	0	2,285,000	2,285,000	
572001	Interest	0	0	0	1,117,255	1,117,255	
573000	Other Debt Service Costs	0	0	0	3,000	3,000	
Total Expenditures		0	0	0	3,405,355	3,405,355	
Reserves							
598020	Designated for Future Use	0	0	0	2,099,290	2,099,290	
Total Reserves		0	0	0	2,099,290	2,099,290	
Total Fund Expenditures							Overall Expenditure Increase/Decrease: N/A
		0	0	0	5,504,645	5,504,645	

Description:

In February, 2015 the \$42,775,000 Capital Improvement and Refunding Revenue Bonds, Series 2015 were issued into Fund 1212 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. In FY25, this debt was refinanced to a \$24,965,000 loan at 5% interest over 10 years and moved into Fund 1216.

Govt Services Complex - Capital Improvement Non-Ad Valorem Refunding Revenue Bonds, Series 2024

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida Capital Improvement Non-Ad Valorem Refunding Revenue Bonds, Series 2024
Amount: \$24,965,000
Rate: 5.00%
Lender: BNY Mellon
Length: 10 Years
Remaining: 10 Years Remaining as of FY 2026

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2025	03/01/25	0	183,771		2031	03/01/31	0	243,250	
	09/01/25	2,620,000	624,125	3,427,896		09/01/31	2,910,000	243,250	3,396,500
2026	03/01/26	0	558,625		2032	03/01/32	0	170,500	
	09/01/26	2,285,000	558,625	3,402,250		09/01/32	3,060,000	170,500	3,401,000
2027	03/01/27	0	501,500		2033	03/01/33	0	94,000	
	09/01/27	2,400,000	501,500	3,403,000		09/01/33	1,195,000	94,000	1,383,000
2028	03/01/28	0	441,500		2034	03/01/34	0	64,125	
	09/01/28	2,510,000	441,500	3,393,000		09/01/34	1,250,000	64,125	1,378,250
2029	03/01/29	0	378,750		2035	03/01/35	0	32,875	
	09/01/29	2,645,000	378,750	3,402,500		09/01/35	1,315,000	32,875	1,380,750
2030	03/01/30	0	312,625						
	09/01/30	2,775,000	312,625	3,400,250					
					Totals		<u>24,965,000</u>	<u>6,403,396</u>	<u>31,368,396</u>

ESL - Limited Ad Valorem Tax Refunding Bonds, Series 2016

Debt Service Fund

Fund 1219 Div. 3605	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
361100	Ad Valorem Taxes	1,504,367	1,748,408	1,956,802	1,473,961	(482,841)	Millage Rate 0.0855
311001	Delinquent	22,870	11	0	0	0	
361100	Interest	56,614	145,303	1,000	5,000	4,000	
361201	Fair Value of Investments	15,944	5,724	0	0	0	
399000	Cash Carry Forward	0	0	2,331,829	3,199,960	868,131	
Total Fund Revenues		1,599,795	1,899,445	4,289,631	4,678,921	389,290	Overall Revenue Increase/Decrease: 9.08%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	38	0	1,000	1,000	0	
549000	Oth Curr Chgs & Obligations	0	87	0	0	0	
549005	Bank Analysis Fees	0	0	2,000	2,000	0	
571001	Principal Series 2016	1,005,000	1,020,000	1,040,000	4,579,336	3,539,336	Moved Reserve Amount to Cover Debt Payoff
572001	Interest Series 2016	163,703	141,632	119,360	96,585	(22,775)	
Total Expenditures		1,168,740	1,161,719	1,162,360	4,678,921	3,516,561	
Reserves							
598020	Designated for Future Use	0	0	3,127,271	0	(3,127,271)	
Total Reserves		0	0	3,127,271	0	(3,127,271)	
Total Fund Expenditures		1,168,740	1,161,719	4,289,631	4,678,921	389,290	Overall Expenditure Increase/Decrease: 9.08%

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 2015	1.1659	Fiscal Year 2021	0.1250
Fiscal Year 2016	0.1581	Fiscal Year 2022	0.1250
Fiscal Year 2017	0.1531	Fiscal Year 2023	0.1250
Fiscal Year 2018	0.2500	Fiscal Year 2024	0.1250
Fiscal Year 2019	0.1372	Fiscal Year 2025	0.1250
Fiscal Year 2020	0.1250	Fiscal Year 2026	0.0855

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. 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.

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

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida Limited Ad Valorem Tax Refunding Bonds, Series 2016
Amount: \$11,380,000
Rate: 2.19%
Lender: Ameris Bank
Length: 14 Years
Remaining: 4 Years Remaining as of FY 2026

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>

Beach Renourishment - Bond Grant Anticipation Note, Series 2020

Debt Service Fund

Fund 1221		Actual	Actual	Adopted	Adopted	Changes	
Div. 3610	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
361100	Interest	9,288	21,198	0	0	0	
361201	Fair Value of Investments	3,552	716	0	0	0	Overall Revenue Increase/Decrease:
	Total Fund Revenues	12,840	21,915	0	0	0	0.00%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	9	0	0	0	0	Overall Expenditure Increase/Decrease:
	Total Fund Expenditures	9	0	0	0	0	0.00%

Description:

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



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 Funds - Summary

Capital Project Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues						
1/2 Cent Small County Discretionary Sales Tax	4,439,897	4,754,805	4,414,068	4,549,291	135,223	
Special Assessment	122,831	124,006	120,000	0	(120,000)	
Intergovernmental	3,215,857	1,231,663	20,000,000	0	(20,000,000)	
Miscellaneous Revenue	755,723	1,547,734	87,900	347,596	259,696	
Interfund Transfer	2,104,115	9,803,002	350,000	200,000	(150,000)	
Excess Fees/Other Sources	562	528	600	0	(600)	
Cash Carry Forward	0	0	2,545,250	6,186,310	3,641,060	
Total Fund Revenues	10,638,985	17,461,739	27,517,818	11,283,197	(16,234,621)	Overall Revenue Increase/ Decrease: -59.00%
Expenditures						
Beachfront Parks (Fund 1307)	12	0	306,141	53,869	(252,272)	
Beachfront Park Maintenance (Fund 1308)	1,829	14,961	620,018	674,246	54,228	
1/2 Cent Discretionary Sales Tax (Fund 1311)	3,841,131	3,701,884	5,152,241	4,640,411	(511,830)	
Capital Improvement Revenue Bond (Fund 1312)	0	925	0	0	0	
Dune Restoration Special Assessment 2018B (Fund 1314)	0	2	0	0	0	
CPF - New Sheriff Ops Center (Fund 1315)	0	5,724	0	0	0	
General Capital Projects (Fund 1316)	658,317	3,468,828	20,350,000	4,731,356	(15,618,644)	
Marineland Acres Drainage Basin District (Fund 1318)	3,982,846	1,442,205	214,328	191,916	(22,412)	
Environmentally Sensitive Lands - (Fund 1319)	389	432	825,714	936,855	111,141	
Capital Project Fund - Beach Renourishment (Fund 1320)	0	0	49,376	54,544	5,168	
Total Fund Expenditures	8,484,524	8,634,960	27,517,818	11,283,197	(16,234,621)	Overall Expenditure Increase/ Decrease: -59.00%
Revenues vs. Expenditures	2,154,461	8,826,779	0	0	0	

Beachfront Park Capital

Capital Project Fund

Fund 1307 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenue							
361100	Interest	12,249	25,427	12,000	12,000	0	
361201	Fair Value of Investments	4,746	719	0	0	0	
399000	Cash Carry Forward	0	0	294,141	41,869	(252,272)	
Total Fund Revenues		16,995	26,146	306,141	53,869	(252,272)	Overall Revenue Increase/ Decrease: -82.40%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	12	0	300	1,000	700	
Total Operating Expenditures		12	0	300	1,000	700	
562000	Buildings	0	0	275,000	0	(275,000)	
Total Capital Improvements Expenditures		0	0	275,000	0	(275,000)	
598040	Reserve for Future Use	0	0	30,841	52,869	22,028	
Total Reserves		0	0	30,841	52,869	22,028	
Total Fund Expenditures		12	0	306,141	53,869	(252,272)	Overall Expenditure Increase/ Decrease: -82.40%

Description:

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

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

The original Development Order as well as the subsequent resolutions addressed the park improvements and maintenance, including how certain developer financial contributions would be managed. These funds were placed in the 1307 (capital park improvements) and 1308 (park maintenance) accounts. A review of the EBOA with the County Attorney's Office produced consensus that the direction for and restrictions of the financial contributions have been removed. While obligations of both sides are resolved in the EBOA, Flagler County intends to adhere to the "spirit" of the developer contributions by applying these funds to the Malacompra Parks in, generally, the historical manner. The funds previously assigned to 1307/1308 should be limited to the parks along Malacompra Road and the Malacompra Greenway Park. Uses should be for park amenities, construction and maintenance, as well as enhancement of the park's natural resources.

Beachfront Park Maintenance

Capital Project Fund

Fund 1308 Div. 1440	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
361100	Interest	23,184	48,064	25,000	25,000	0	
361201	Fair Value of Investments	8,977	1,237	0	0	0	
399000	Cash Carry Forward	0	0	595,018	649,246	54,228	
Total Fund Revenues		32,161	49,301	620,018	674,246	54,228	Overall Revenue Increase/ Decrease: 8.75%
Expenditures							
537- Conservation/Res Mgmt							
546001	Building/Equip/Infra Repairs	0	13,155	0	0	0	
572- Parks and Recreation							
531000	Professional Services	23	0	600	500	(100)	Tortoise Relocation
534006	Other Contract Services	1,806	1,806	900	1,800	900	Water Testing
534010	Governmental Services	0	0	20,000	20,000	0	Staff Time
Total Expenditures		1,829	14,961	21,500	22,300	800	
598040	Reserve for Future Use	0	0	598,518	651,946	53,428	
Total Reserves		0	0	598,518	651,946	53,428	
Total Fund Expenditures							Overall Expenditure Increase/ Decrease: 8.75%
		1,829	14,961	620,018	674,246	54,228	

Description:

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

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

The original Development Order as well as the subsequent resolutions addressed the park improvements and maintenance, including how certain developer financial contributions would be managed. These funds were placed in the 1307 (capital park improvements) and 1308 (park maintenance) accounts. A review of the EBOA with the County Attorney's Office produced consensus that the direction for and restrictions of the financial contributions have been removed. While obligations of both sides are resolved in the EBOA, Flagler County intends to adhere to the "spirit" of the developer contributions by applying these funds to the Malacompra Parks in, generally, the historical manner. The funds previously assigned to 1307/1308 should be limited to the parks along Malacompra 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 1311 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
312601	1/2 Cent Small County Discretionary Sales Tax	4,123,888	4,754,805	4,414,068	4,549,291	135,223	
312601	State Grt - Transp- Other	0	250,464	0	0	0	
361100	Interest	78,255	198,270	25,000	83,196	58,196	
361201	Fair Value of Investments	35,781	11,548	0	0	0	
399000	Cash Carry Forward	0	0	713,173	7,924	(705,249)	
Total Fund Revenue		4,237,924	5,215,086	5,152,241	4,640,411	(511,830)	Overall Revenue Increase/Decrease: -9.93%
Expenditures							
519- Other General Governmental Services							
549005	Bank Analysis Fees	0	0	2,800	2,800	0	
521- Law Enforcement							
532000	Accounting and Auditing	13,200	1,700	0	0	0	
529- Other Public Safety							
531000	Professional Services	97	0	0	0	0	
537- Conservation and Resource Management							
531000	Professional Services	0	0	3,000,000	0	(3,000,000)	
546005	North Dune Restoration	0	0	0	2,000,000	2,000,000	Reach II Local (split with Funds 1111 & 1187)
Total Operating Expenditures		13,297	1,700	3,002,800	2,002,800	(1,000,000)	
521- Law Enforcement							
562000	Buildings	21,250	0	0	0	0	
563000	Infrastructure	65,820	0	0	0	0	
522- Fire Control							
562000	Buildings	0	331,568	0	1,000,000	1,000,000	Fire Stations
563000	Infrastructure	0	118,153	0	137,611	137,611	Training Tower Fence & VSB
529- Other Public Safety							
563001	IT Infrastructure	0	0	882,000	0	(882,000)	
538- Flood Ctrl/Stormwater Ctrl							
563001	IT Infrastructure	0	0	0	500,000	500,000	
541- Road/Street Facilities							
563000	Infrastructure	608,001	0	0	1,000,000	1,000,000	
572- Parks and Recreation							
562000	Buildings	132,764	0	0	0	0	
Total Capital Improvements Expenditures		827,835	449,721	882,000	2,637,611	1,755,611	
541- Road/Street Facilities							
563000	Infrastructure	0	250,464	0	0	0	
Total Grant Expenditures		0	250,464	0	0	0	

(continued on next page)

1/2 Cent Discretionary Sales Tax

Capital Project Fund

Fund 1311		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenditures (continued)							
586- Intragovernmental Transfers Out to Constitutional Officers							
591005	Jail Operations	3,000,000	3,000,000	0	0	0	Funding Moved Back to General Fund
	Total Jail Expenditures	3,000,000	3,000,000	0	0	0	
598040	Reserve for Future Use	0	0	1,267,441	0	(1,267,441)	
	Total Reserves	0	0	1,267,441	0	(1,267,441)	
Overall Expenditure Increase/Decrease:							
	Total Fund Expenditures	3,841,131	3,701,884	5,152,241	4,640,411	(511,830)	-9.93%

Capital Improvement Revenue Bond 2015

Capital Project Fund

Fund 1312		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
361100	Interest	0	0	0	0	0	Overall Revenue Increase/ Decrease:
Total Fund Revenues		0	0	0	0	0	
Expenditures							
581- Interfund Transfers Out							
591001	Interfund Transfer	0	925	0	0	0	Fund Closed
Total Interfund Transfers		0	925	0	0	0	
Overall Expenditure Increase/ Decrease:							
Total Fund Expenditures		0	925	0	0	0	0.00%
Fund closed out in FY 2023-24.							

Dune Restoration Project Special Assessment 2018B							Capital Project Fund
Fund 1314		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
361100 Interest		0	0	0	0	0	Overall Revenue Increase/ Decrease:
Total Fund Revenues		0	0	0	0	0	
0.00%							
Expenditures							
581- Interfund Transfers Out							
591001 Interfund Transfer		0	2	0	0	0	Fund Closed
Total Interfund Transfers		0	2	0	0	0	
							Overall Expenditure Increase/ Decrease:
Total Fund Expenditures		0	2	0	0	0	0.00%
Fund closed out in FY 2023-24.							

New Sheriff Ops Center

Capital Project Fund

Fund 1315		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
312601	1/2 Cent Local Option Sales Tax	316,009	0	0	0	0	
361100	Interest-MMIA & Investments	22,882	0	0	0	0	
361201	Fair Value of Investments	31,638	0	0	0	0	
369301	Refund-Prior Year Expense	0	2,470	0	0	0	
Total Fund Revenues		370,529	2,470	0	0	0	Overall Revenue Increase/ Decrease: 0.00%
Expenditures							
581- Interfund Transfers Out							
591001	Interfund Transfer	0	5,724	0	0	0	Fund Closed
Total Interfund Transfers		0	5,724	0	0	0	
Total Fund Expenditures		0	5,724	0	0	0	Overall Expenditure Increase/ Decrease: 0.00%

Fund closed out in FY 2023-24.

General Capital Projects

Capital Project Fund

Fund 1316 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
331XXX	Fed Grant	0	116,003	0	0	0	
334XXX	State Grant	0	41,520	20,000,000	0	(20,000,000)	
361100	Interest	335,410	1,094,134	0	175,000	175,000	
361201	Fair Value of Investments	124,767	64,840	0	0	0	
381000	Interfund Transfer from General Fund	1,948,323	9,803,002	350,000	200,000	(150,000)	
399000	Carryforward	0	0	0	4,356,356	4,356,356	
Total Fund Revenues		2,408,499	11,119,499	20,350,000	4,731,356	(15,618,644)	Overall Revenue Increase/Decrease: -76.75%
Expenditures							
519- Other General Governmental Services							
551004	IT Office Equipment	0	1,534	0	0	0	
564000	Equipment	3,409	0	0	0	0	
562000	Buildings	0	38,394	0	0	0	
563000	Infrastructure	0	0	0	500,000	500,000	Red Roof Inn Fuel Depot
564002	IT Equipment & Machinery	0	127,958	0	0	0	
522- Fire Control							
562000	Buildings	140,500	264,278	350,000	4,000,000	3,650,000	Fire Stations
523- Detention/Corrections							
562001	IT Buildings	0	1,205,857	0	0	0	
529- Other Public Safety							
562000	Buildings	0	0	0	200,000	200,000	Expansion of EOC Dispatch Center
537- Conservation/ Res Mgmt							
561000	Land	0	0	10,000,000	0	(10,000,000)	
571- Library							
562000	Buildings	446,148	1,596,288	0	0	0	
572- Parks and Recreation							
562000	Buildings	0	0	10,000,000	0	(10,000,000)	
563000	Infrastructure	68,260	15,852	0	0	0	
Total Capital Expenditures		658,317	3,250,160	20,350,000	4,700,000	(15,650,000)	
563- Mental Health							
562000	Buildings	0	41,520	0	0	0	
571- Library							
562000	Buildings	0	116,003	0	0	0	
Total Capital Expenditures		0	157,523	0	0	0	
591001	Interfund Transfer	0	61,144	0	0	0	
Total Interfund Transfers		0	61,144	0	0	0	

General Capital Projects

Capital Project Fund

Fund 1316		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
	Expenditures (continued)						
598040	Reserve for Future Use	0	0	0	31,356	31,356	
	Total Reserves	0	0	0	31,356	31,356	
							Overall Expenditure Increase/Decrease:
	Total Fund Expenditures	658,317	3,468,828	20,350,000	4,731,356	(15,618,644)	-76.75%

Description:
 Established in FY 2021-22 per the Capital Improvement Policy to account for major capital projects that expand, increase capacity, replace major components adapt 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.

Marineland Acres Drainage Basin District

Capital Project Fund

Fund 1318 Div. XXXX	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
325201	Special Assessment	118,275	124,006	120,000	0	(120,000)	Special Assement Moved to Fund 1125
325202	Delinquent Special Assessment	4,556	0	0	0	0	
33XXXX	Grants	3,215,857	823,677	0	0	0	
361100	Interest	26,192	38,994	10,000	0	(10,000)	
361201	Fair Value of Investments	10,333	(2,417)	0	0	0	
381000	Interfund Transfer	155,792	0	0	0	0	
386702	Excess Fees - Tax Collector	562	528	600	0	(600)	
399000	Cash Carry Forward	0	0	83,728	191,916	108,188	Overall Revenue Increase/ Decrease:
Total Fund Revenues		3,531,567	984,788	214,328	191,916	(22,412)	-10.46%
Expenditures							
519- Other General Governmental Services							
534008	Commission Fees - Tax Collector	2,457	2,480	2,500	0	(2,500)	
541- Road and Street Facilities							
531000	Professional Services	28	0	109,565	0	(109,565)	
534009	Commission Fee - Prop Appraiser	0	542	0	0	0	
546001	Building/Equip Repairs	0	285,759	0	0	0	
549005	Bank Analysis Fees	0	0	500	0	(500)	
Total Operating Expenditures		2,484	288,781	112,565	0	(112,565)	
563000	Infrastructure	762,129	308,682	0	0	0	
Total Capital Expenditures		762,129	308,682	0	0	0	
563000	Infrastructure	3,215,857	788,515	0	0	0	
581013	City of Palm Coast	0	52,545	0	0	0	
Total Grant Expenditures		3,215,857	841,060	0	0	0	
572003	Interest on Advances	2,376	3,682	0	0	0	
Total Debt Expenditures		2,376	3,682	0	0	0	
598020	Reserve for Future Use	0	0	101,763	0	(101,763)	
Total Reserves		0	0	101,763	0	(101,763)	
581-Interfund Transfer							
591001	Interfund Transfer	0	0	0	191,916	191,916	Transfer to Fund 1125
Total Interfund Transfer		0	0	0	191,916	191,916	
							Overall Expenditure Increase/ Decrease:
Total Fund Expenditures		3,982,846	1,442,205	214,328	191,916	(22,412)	-10.46%

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

Environmentally Sensitive Lands

Capital Project Fund

Fund 1319 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
361100	Interest	29,091	60,239	15,000	50,000	35,000	
361201	Fair Value of Investments	11,222	1,701	0	0	0	
399000	Cash Carry Forward	0	0	810,714	886,855	76,141	
Total Fund Revenues		40,313	61,940	825,714	936,855	111,141	Overall Revenue Increase/Decrease: 13.46%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	29	0	4,000	4,000	0	
549005	Bank Analysis Fees	0	0	500	500	0	
537- Conservation and Resource Management							
549000	Other Current Charges & Obligations	360	432	0	0	0	
Total Operating Expenditures		389	432	4,500	4,500	0	
598020	Reserve - Future Use	0	0	821,214	932,355	111,141	
Total Reserves		0	0	821,214	932,355	111,141	
Total Fund Expenditures						111,141	Overall Expenditure Increase/Decrease: 13.46%

Description:

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

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

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

Flagler County received \$2,342,334 in grant funds from the Florida Communities Trust in FY16. A portion of these funds (\$1,500,000) will be used, along with a Developer's contribution of \$500,000 in order to make improvements to Bay Drive Park.

Capital Project Fund - Beach Renourishment

Capital Project Fund

Fund 1320 Div. 6001	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
361100	Interest	616	2,439	900	2,400	1,500	
361201	Fair Value of Investments	381	69	0	0	0	
399000	Cash Carry Forward	0	0	48,476	52,144	3,668	
Total Fund Revenues		997	2,508	49,376	54,544	5,168	Overall Revenue Increase/Decrease: 10.47%
Expenditures							
537- Conservation and Resource Management							
582009	Other Entities	0	0	49,376	54,544	5,168	
Total Grants & Aids Expenditures		0	0	49,376	54,544	5,168	
Total Fund Expenditures		0	0	49,376	54,544	5,168	Overall Expenditure Increase/Decrease: 10.47%

Description:

This fund was created for the payments to the Army Corps of Engineers. The ACOE Grant Anticipation Note, Series 2020 Capital Fund 1320 is necessary to account for and administer the revenue received for the SR A1A Dune Restoration project.

FY 25-26 Rolling Stock

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

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Replacement Cost	Replacement Year	Department
00009651	2016	Toro	Blower Pro Froce 44552	2016	6,940	10	12,000	2026	GS - Parks
0FCT-113	2016	Ford	E450 FTS	2016	80,689	10	106,000	2026	GS - Transportation
00008090	2011	Ford	F350	2011	35,578	16	71,773	2026	GS - Facilities
00009442	2016	Toro	Groundsmaster 3505-D	2016	27,598	12	50,000	2026	GS - Parks
00009299	2016	Ford	Old R-51 Spare	2016	212,628	10	430,000	2026	Fire - Fire Rescue
00010792	2021	Ford	Rescue 50 - Airport	2020	224,485	6	430,000	2026	Fire - EMS
00000713	2002	Sterling	Tanker 31 - Korona	2002	176,434	24	650,000	2026	Fire - Fire Rescue
00009175	2015	Triple Crown	Trailer 7X16 Utility	2015	1,541	12	6,000	2026	Fire - EMS
00000931	2004	Ford	Attack 51	2006	89,995	20	180,000	2026	Fire - Fire Rescue

\$ 1,935,773

Other Funds Minor and Major Replacement (FY 25-26)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Replacement Cost	Replacement Year	Department
00000968	2006	John Deere	Combo Tractor	2006	31,064	20	95,000	2026	Airport
00009485	2017	Freightliner	Dump Truck M2	2016	93,759	10	100,000	2026	Road & Bridge
00009490	2016	Bushog	Mower 3815	2016	15,230	10	35,000	2026	Road & Bridge
00000665	2001	Milco	Wacker Roller	2001	19,544	24	36,819	2026	Road & Bridge

\$ 266,819

FY 25-26 Rolling Stock - Continued

General Fund Lease Replacement (FY 25-26)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Annual Lease Cost	Replacement Year	Department
00001061	2010	Ford	3/4 Ton Pickup 4X4 (F250)	2010	25,992	16	12,000	2026	Land Management
00010093	2018	Ford	Explorer 4X4	2018	27,921	10	7,800	2026	Emergency Management
00010092	2018	Ford	F-150 4X4	2018	24,803	8	12,000	2026	GS - Parks
00010605	2019	Ford	F-150 4X4	2019	24,053	10	12,000	2026	GS - Parks
00010606	2019	Ford	F-150 4X4	2019	24,053	10	12,000	2026	GS - Parks
00010632	2019	Ford	F-150 Crew Cab 4X4	2019	31,023	7	12,000	2026	Growth - Building
00010610	2019	Ford	F-150 4X4	2019	25,909	10	12,000	2026	Growth - Code Enforcement

\$ 79,800

Other Funds Lease Replacement (FY 25-26)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Annual Lease Cost	Replacement Year	Department
00010612	2019	Ford	F-150 4X4	2019	26,500	10	12,000	2026	Road & Bridge
00010629	2019	Ford	F-150 4X4	2019	29,506	10	10,800	2026	Growth - Building
NEW	N/A	Caterpillar	CAT 317 Rubber Tire	2026	N/A	5	55,000	2026	Road & Bridge
00011061	2021	Massey	Massey 5712 S	2021	91,000	5	62,521	2026	Road & Bridge

\$ 140,321

Capital Improvement Program FY 2026-2030
Anticipated Maintenance & New Construction Projects

Capital Preservation Projects - Fund 1187								Project
Priority	Project Name/Description	Funding Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
1	HHS Repaving Parking Lot	General Fund	75,000					75,000
2	Princess Place - Green Trail Bridge	General Fund	75,000					75,000
3	Roof Replacement - Bing's Landing Dig Site Pavilion	General Fund	44,000					44,000
4	HHS David Siegel Center Int/Ext Painting & Refresh	General Fund	229,000	50,000				279,000
5	Legacy House Renovation/Roof	General Fund	200,000					200,000
6	HVAC Replacement - Various Facilities	General Fund	75,000	75,000	75,000	75,000	75,000	375,000
7	Roof Replacement - Various Facilities	General Fund	100,000	150,000	150,000	150,000	150,000	700,000
8	ADA Projects per Transition Plan	General Fund	75,000	75,000	75,000	75,000	75,000	375,000
9	SOE Renovation (Glass Enclosures)	General Fund	90,000					90,000
10	Lehigh Trail Resurface from Colbert to Old Kings	General Fund	250,000					250,000
11	Gvmnt Complex GSB Replace Gutters and Downspouts	General Fund		150,000				150,000
12	Gvmnt Complex GSB Exterior Painting	General Fund		352,000				352,000
13	Justice Center Flooring 3rd Floor	General Fund		250,000				250,000
14	Haw Creek Community Center Remodel & Soundproofing	General Fund			260,000			260,000
15	Justice Center Flooring 4th Floor	General Fund			250,000			250,000
16	Princess Place Restoration of Caretakers Quarters	General Fund			400,000			400,000
17	Gvmnt Complex Re-Stripe Roadway & Parking Lots	General Fund			40,000			40,000
18	Ag Extension Office Exterior Paint	General Fund			25,000			25,000
19	Hammock Community Center Interior & Exterior Paint	General Fund			12,000			12,000
20	Health Department Main Office Exterior Paint	General Fund			25,000			25,000
21	Wadsworth Park Basketball Court Resurfacing	General Fund			30,000			30,000
22	Wadsworth Park Basketball Court Lighting Replacement	General Fund			65,000			65,000
23	Gvmnt Complex Justice Center Interior Paint	General Fund			273,000			273,000
24	Gvmnt Complex Energy Plant Epoxy Floors	General Fund			20,000			20,000
25	FCRA Baseball Concession Epoxy Floors	General Fund			13,000			13,000
26	FCRA Arena Restroom/Concession Epoxy Floors	General Fund			15,000			15,000
27	FCRA Arena Install Gutters	General Fund			13,000			13,000
28	Fire Station #41 - Hammock - Epoxy Floors	General Fund			23,000			23,000
29	Fire Station #81 - Rima Ridge - Upgrade Existing Kitchen	General Fund			10,000			10,000
30	Gvmnt Complex Fleet South Parking Area Drainage Imprvmnts	General Fund			16,000			16,000

Capital Improvement Program FY 2026-2030
Anticipated Maintenance & New Construction Projects

Capital Preservation Projects - Fund 1187 (continued)								Project
Priority	Project Name/Description	Funding Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
31	Stand Alone Public Transportation Facility (Remodel HHS Facility)	General Fund				1,000,000		1,000,000
32	FCSO Inmate Facility Exterior Painting	General Fund					95,000	95,000
33	FCSO Jail Administration Exterior Paint	General Fund					21,000	21,000
34	Palm Coast Library Exterior Paint	General Fund					57,000	57,000
35	FCSO Jail Administration Interior Paint	General Fund					21,000	21,000
36	Gvmnt Complex EOC Interior Paint	General Fund					51,000	51,000
37	Palm Coast Library Interior Paint	General Fund					57,000	57,000
38	Princess Place Hominy Walkway	General Fund					300,000	300,000
	Subtotal		\$ 1,213,000	\$ 1,102,000	\$ 1,790,000	\$ 1,300,000	\$ 902,000	\$ 6,307,000
New Construction Projects - Fund 1316								Project
Priority	Project Name/Description	Funding Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
1	Red Roof Inn Fuel Depot (2 - 10,000 gal Tanks)	General Fund	500,000					500,000
2	Westside Fire Station 51 (CE23009 Additional Funding)	General Fund	1,368,264					1,368,264
3	Fire Station 50 Admin (CE23010 Additional Funding)	General Fund	2,000,000					2,000,000
4	Fire Station (split funded w/Half Cent Sales Tax)	General Fund	631,736					631,736
5	Expansion of EOC Dispatch Center	General Fund	200,000					200,000
6	FCRA Construct Open Air Multipurpose Area 16,000 sqft	General Fund		400,000				400,000
7	Cattleman's Hall Demo + Reconstruction	General Fund		130,000				130,000
8	Nexus Generator	General Fund		250,000				250,000
9	Fireflight Generator	General Fund		100,000				100,000
10	Carver Center Construction of Bathroom & Pavilion	General Fund			200,000			200,000
11	PPP New Restrooms Outside of the Historic District	General Fund				200,000		200,000
12	PPP Installation of Drainfield at 'The Hill' & New Restrooms	General Fund				200,000		200,000
	Subtotal		\$ 4,700,000	\$ 880,000	\$ 200,000	\$ 400,000	\$ -	\$ 6,180,000

Capital Improvement Program FY 2026-2030
Anticipated Maintenance & New Construction Projects

Technology Projects - Replacement Fund 1115								Project
Priority	Project Name/Description	Funding Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
1	Library - Migrate to New ILS	General Fund		85,000				85,000
2	EOC Operations Overhaul	General Fund		75,000				75,000
3	County-wide - Replace Backup System	General Fund			125,000			125,000
	Subtotal		\$ -	\$ 160,000	\$ 125,000	\$ -	\$ -	\$ 285,000

General Fund Total	\$ 5,913,000	\$ 2,142,000	\$ 2,115,000	\$ 1,700,000	\$ 902,000	\$ 12,772,000
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Other Funds								Project
Priority	Project Name/Description	Funding Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
1	Westside Fire Station 51 (CE23009 Additional Funding)	Imapct Fee (Fund 1157 & 1158)	1,996,043					1,996,043
2	Fire Station 50 Admin (CE23010 Additional Funding)	Half Cent (Fund 1311)	853,837					853,837
3	Fire Station (split funded w/General Fund)	Half Cent (Fund 1311)	146,163					146,163
4	Training Tower Fence & VSB	Half Cent (Fund 1311)	137,611					137,611
5	Stormwater	Half Cent (Fund 1311)	500,000					500,000
6	CR 304 Resurfacing (CR 305 to SR 11)	Const. Gas Tax /Half Cent	5,000,000					5,000,000
7	CR 205 (SR 100 to Private Dirt Road) Construction	Const. Gas Tax	4,084,008					4,084,008
	Subtotal		\$ 12,717,662	\$ -	\$ -	\$ -	\$ -	\$ 12,717,662

Grand Total	\$ 18,630,662	\$ 2,142,000	\$ 2,115,000	\$ 1,700,000	\$ 902,000	\$ 25,489,662
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Capital Improvement Program FY 2026-2030
Projects Pending Grant Awards

Daytona North Service District - Fund 1104

Priority	Year	Project Name/Description	Grant Estimate	Local Estimate	Funding Source
1	FY 28	Construction - East Daytona North Paving - Phase 1 (Various Locations)	4,162,800	80,816	FDOT/Local
		Subtotal	\$ 4,162,800	\$ 80,816	

Engineering Projects

Priority	Year	Project Name/Description	Grant Estimate	Local Estimate	Funding Source
1	FY 27	Construction - Rima Ridge Resurfacing (Various Roadways)	4,783,933	136,067	FDOT/Local
2	FY 28	Construction - Armand Beach Drive Resurfacing (Various Roadways)	560,000	-	FDOT
3	FY 27	Construction - Trailhead for Lehigh & GST/SUN Trails	1,004,080	-	FDOT
4	FY 28	Construction - Old Kings Road South Multi-Use Trail from Flagler/Volusia County Line to SR100	2,527,650	-	FDOT
		Subtotal	\$ 8,875,663	\$ 136,067	

Flagler Executive Airport - Fund 1401

Priority	Year	Project Name/Description	Grant Estimate	Local Estimate	Funding Source
1	FY 26	Wildlife Fencing	6,000,000	120,000	FAA / FDOT / Local
2	FY 26	Lift Station	750,000	150,000	FDOT / Local
3	FY 27	Corporate Hangar	3,000,000	600,000	FDOT / Local
4	FY 27	Rehabilitate Seaplane Base	650,000	130,000	FDOT / Local
5	FY 27	Environmental Assessment for Parallel Runway 11R/29L	350,000	7,000	FAA / FDOT / Local
6	FY 28	Design of Parallel Runway 11R/29L	800,000	16,000	FAA / FDOT / Local
7	FY 29	Construction of Parallel Runway 11R/29L	16,000,000	320,000	FAA / FDOT / Local
8	FY 29	Runway Extension 11/29 (1000 ft)	1,500,000	30,000	FAA / FDOT / Local
9	FY 29	Road Extension (Seminole Woods Blvd to Fin Way)	2,000,000	400,000	FDOT / Local
		Subtotal	\$ 31,050,000	\$ 1,773,000	

Capital Improvement Program FY 2026-2030
Engineering Work Program Project Priority List

Priority	Project Name/Description	Estimate
1	Construction - CR 304 Bridge Replacement - Bridge 734010 - Canal Box	2,195,000
2	Construction - CR 304 Bridge Replacement - Bridge 734012 - Sweet Water Creek Bridge	4,523,000
3	Construction - CR 304 Bridge Replacement - Bridge 734011 - Middle Haw Creek Bridge	6,585,000
4	Construction - CR 304 Bridge Replacement - Bridge 734013 - Parker Canal Bridge	4,390,000
5	Construction - CR 304 Resurfacing Segment 2 (SR 11 to US1)	10,619,225
6	Design & Construction - CR 305 Resurfacing from CR 304 to County Line	7,670,000
7	Design & Construction - Roberts Road Resurfacing from SR100 to Colbert Lane	2,140,000
8	Design & Construction - John Anderson Highway Collector Roadway Resurfacing	1,470,000
9	Construction - Jungle Hut Road Resurfacing	950,000
10	Design & Construction - Old Kings Road South 4-Laning from SR100 to County Line	8,780,000
11	Design & Construction - Old Kings Road North I-95 Overpass	18,591,000
12	Design & Construction - Canal Avenue Paving from Water Oak Road to Coconut Blvd	350,000
13	Design & Construction - Sawgrass Road Resurfacing from CR13 to End	1,100,000
14	Construction - CR 302 (Canal Avenue) Paving from Forest Park Street to Coconut Boulevard	4,378,630
15	Design & Construction - Colbert Lane 4-Laning from SR 100 to Plam Coast Pkwy NE	45,250,000
16	Construction - Otis Stone Hunter Road Paving	4,360,880
17	Construction - Hargrove Grade Road	5,500,000
18	Construction - Forest Park Street and County Road 35 Paving from SR 100 to End	5,285,275
19	Design & Construction - East Daytona North Roadways Resurfacing	2,700,000
20	Construction - Walnut Avenue Paving from Forest Park Street to Water Oak Road	4,411,545
21	Construction - East Daytona North Roadway Paving - Phase 2 (Sugarbush, Mistletoe, Arbor, Cranberry, Dogwood, Banana, Apple, Clove)	4,939,867
21b	Design & Construction - East Daytona North Roadway Paving - Phase 3 (Sherwood, Honeytree, BerryBush, Evergreen)	6,453,156
21c	Design & Construction - East Daytona North Roadway Paving - Phase 4 (Hickory, Grove, Blueberry, Fir, Fig, Fruitwood)	5,797,840
21d	Design & Construction - East Daytona North Roadway Paving - Phase 5 (Butternut, Oleander, Acorn, Greentree, Bamboo, Palmetto, Briarwood, Plum, Redwood)	5,797,840
21e	Design & Construction - East Daytona North Roadway Paving - Phase 6 (Rosewood, Hazelnut, Elder)	7,259,800
21f	Design & Construction - East Daytona North Roadway Paving - Phase 7 (Spruce, Mulberry, Pecan, Pine)	2,873,920
21g	Design & Construction - East Daytona North Roadway Paving - Phase 8 (Peach, Candleberry, Satinwood, Papaya, Willow)	4,587,209

**Capital Improvement Program FY 2026-2030
Engineering Work Program Project Priority List**

Priority	Project Name/Description	Estimate
22	Design & Construction - West Daytona North Roadway Paving - Phase 9 (Maple, Lime , Lime, Olive, Palm, Beech)	7,058,472
22b	Design & Construction - West Daytona North Roadway Paving - Phase 10 (Cottonwood, Cinnamon, Cedar, Cherry, Apricot, Birch, Balsa, Ash, Almond, Alder)	6,604,485
22c	Design & Construction - West Daytona North Roadway Paving - Phase 11 (Lemon, Chestnut, Buckeye, Cypress, Elm)	3,026,578
22d	Design & Construction - West Daytona North Roadway Paving - Phase 12 (Orange, Oak, Mangrove, Ironwood, Logwood, Mango)	4,234,551
22e	Design & Construction - West Daytona North Roadway Paving - Phase 13 (Nutwood, Royal Palm, Pineapple, Tangerine)	9,931,063
22f	Design & Construction - West Daytona North Roadway Paving - Phase 14 (Laurel, Holly, Guava)	4,839,867
22g	Design & Construction - West Daytona North Roadway Paving - Phase 15 (Basswood, Hibiscus, Sabal Palm, Persimmon, Orange Blossom)	3,397,907
22h	Design & Construction - West Daytona North Roadway Paving - Phase 16 (Coconut, Bayberry, Sandalwood, Sassafras, Fruit)	7,158,472
23	Design & Construction - West Flagler County Roadway Paving - Phase 1 (CR 75 from CR 320 to CR 90)	3,276,578
23b	Design & Construction - West Flagler County Roadway Paving - Phase 2 (CR 65 from CR 302 to CR 80, CR 80 from CR 75 to end)	3,276,578
23c	Design & Construction - West Flagler County Roadway Paving - Phase 3 (Bimini, Garden, CR 35 from SR 100 to CR 302, Black Point Rd)	8,066,445
23d	Design & Construction - West Flagler County Roadway Paving - Phase 4 (CR 125 from SR 11 to CR 135 N, CR 135 N from CR 140 to CR 304, CR 140 from SR 11 to CR 135 N)	5,696,512
24	Design & Construction - Washington Street and Lake Shore Drive Paving from County Line to End	2,288,605
25	Design & Construction - Various Roads Roadway Paving - CR 110, CR 140, CR 200, and CR 335	7,158,472
26	Design & Construction - St. Mary's Place Paving and Drainage Improvements - Old Dixie Highway to End of Roadway	1,031,000
27	Design & Construction - Durrance Lane Paving	4,133,222
28	Construction - Westmayer Place Paving	548,750
	Subtotal	\$ 260,686,744

Capital Improvement Program FY 2026-2030
Unfunded New Construction & Preservation Projects

Priority	Project Name/Description	Estimate	Funding Source
1	New Station (#92) - Location TBD	8,000,000	General Fund
2	Energy Plant - Replacement of 4 Chillers	10,000,000	General Fund
3	New Training Center for Fire Rescue	3,000,000	General Fund
4	Construct New Station (#71) at CR304/SR11	8,000,000	General Fund
5	PC Library Driveway and Parking Stormwater Repairs	2,000,000	General Fund
6	Health Dept - Construction of 8,000 sqft Palm Coast Facility x \$700/sqft	5,600,000	General Fund
7	Wadsworth Park Athletic Field Improvements	7,000,000	General Fund
8	FCRA Athletic Field Improvements	10,000,000	General Fund
9	FCSO Hammock Substation	1,230,000	General Fund
10	Hidden Trails Park - Construction of Skate Park	1,200,000	General Fund
11	SOE Early Voting Expansion - Construction of 20,000 sqft Facility x \$700/sqft (*will need additional funds for land acquisition)	14,000,000	General Fund
12	Wadsworth Park - Construction of Concrete Skate Park	4,000,000	Impact Fees / General Fund
13	Moody Homestead Park - New Restrooms & Utility	150,000	Impact Fees
14	Animal Control Facility	2,500,000	General Fund
	Subtotal	\$ 76,680,000	

**Capital Improvement Program
FY 2026 Project Funding Summary**

Project			Funding Source				Project Total
Project Name/Description	Project #	Project Type	General Revenue	Gas Tax	1/2 Cent Sales Tax	Impact Fees	
HHS Repaving Parking Lot		Capital Preservation	75,000				75,000
Princess Place - Green Trail Bridge		Capital Preservation	75,000				75,000
Roof Replacement - Bing's Landing Dig Site Pavilion		Capital Preservation	44,000				44,000
HHS David Siegel Center Int/Ext Painting & Refresh		Capital Preservation	229,000				229,000
Legacy House Renovation/Roof		Capital Preservation	200,000				200,000
HVAC Replacement - Various Facilities		Capital Preservation	75,000				75,000
Roof Replacement - Various Facilities		Capital Preservation	100,000				100,000
ADA Projects per Transition Plan		Capital Preservation	75,000				75,000
SOE Renovation (Glass Enclosures)		Capital Preservation	90,000				90,000
Lehigh Trail Resurface from Colbert to Old Kings		Capital Preservation	250,000				250,000
Red Barn Fuel Depot (2 - 10,000 gal Tanks)		New Construction	500,000				500,000
Westside Fire Station 51 (Additional Funding)	CE23009	New Construction	1,368,264			1,996,043	3,364,307
Fire Station 50 Admin (Additional Funding)	CE23010	New Construction	2,000,000		853,837		2,853,837
Fire Station		New Construction	631,736		146,163		777,899
Expansion of EOC Dispatch Center		New Construction	200,000				200,000
Training Tower Fence & VSB		New Construction			137,611		137,611
Stormwater		New Construction			500,000		500,000
CR 304 Resurfacing (CR 305 to SR 11)*		New Construction		4,000,000	1,000,000		5,000,000
CR 205 (SR 100 to Private Dirt Road) Construction		New Construction		4,084,008			4,084,008
Total			\$ 5,913,000	\$ 8,084,008	\$ 2,637,611	\$ 1,996,043	\$ 18,630,662

Note: Prior Year Funding to be Appropriated via Carryforward Process

*Funding in the Gas Tax Column was Transferred from the General Fund

HHS Repaving Parking Lot

Project #:	GS26CIP001	FY Adopted:	2026	Original Budget:	\$ 75,000
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 75,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 75,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 75,000	\$ -	\$ 75,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 75,000	\$ -	\$ 75,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 75,000	\$ -	\$ 75,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 75,000	\$ -	\$ 75,000



Description:	Repave 22,250 sq ft of existing parking lot and driveways to address a variety of issues including widespread cracking and drainage problems. The project includes regrading the surrounding ground areas to drain properly and resurfacing the asphalt areas. This project is vital to ensuring a safe and accessible environment for staff and visitors, while also maintaining the integrity of the facility's infrastructure.
Operating Impact:	Portions of the parking lot will require temporary closures with alternative parking available in the adjacent lot during the construction period. This may cause temporary inconvenience and require advanced notice and signage to be placed onsite. The repaved parking lot will require less maintenance leading to long-term savings on repair costs.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Princess Place - Green Trail Bridge

Project #:	GS26CIP006	FY Adopted:	2026	Original Budget:	\$ 75,000
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 75,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 75,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 75,000	\$ -	\$ 75,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 75,000	\$ -	\$ 75,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 75,000	\$ -	\$ 75,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 75,000	\$ -	\$ 75,000



Description:	Install a new 8 ft wide x 48 ft long aluminum pedestrian bridge and afterwards remove the existing wooden bridge structure. The bridge's aluminum construction will ensure the longevity of the structure in the harsh salt water conditions at its location. This project is vital to ensuring a safe accessible environment for staff and visitors.
Operating Impact:	No operational impacts. The new aluminum pedestrian bridge will be installed and then the old wooden pedestrian bridge will be removed.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets Goal 3: Preserve & Enhance Cultural, Recreational & Leisure Activities

Roof Replacement - Bing's Landing Dig Site Pavilion

Project #:	GS26CIP007	FY Adopted:	2026	Original Budget:	\$ 44,000
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 44,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 44,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 44,000	\$ -	\$ 44,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 44,000	\$ -	\$ 44,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 44,000	\$ -	\$ 44,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 44,000	\$ -	\$ 44,000



Description:	Roof replacement of the 7,400 sq ft archeological dig site pavilion. Remove all asphalt shingles along with underlayment, down to the wood decking. Re-nail wood decking to comply with current building code. Install new underlayment and architectural shingles. This project is vital to ensuring a safe and accessible environment for staff and visitors, while also maintaining the integrity of the facility's infrastructure.
Operating Impact:	The re-roof project will have limited operational impacts and will be completed within three (3) days of the commencement of on-site work.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

HHS David Siegel Center Int/Ext Painting & Refresh

Project #:	GS26CIP001	FY Adopted:	2026	Original Budget:	\$ 229,000
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 229,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 229,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 229,000	\$ -	\$ 229,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 229,000	\$ -	\$ 229,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 229,000	\$ -	\$ 229,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 229,000	\$ -	\$ 229,000



Description:	Interior and exterior painting of the 4,200 sq ft David Siegel Center that will include needed upgrades to the facility to ensure a safe and accessible environment for staff and visitors.
Operating Impact:	Portions of the facility will be closed to staff and visitors through out the upgrade process.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Legacy House Renovation/Roof

Project #:	GS26CIP004	FY Adopted:	2026	Original Budget:	\$ 200,000
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 200,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 200,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 200,000	\$ -	\$ 200,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 200,000	\$ -	\$ 200,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 200,000	\$ -	\$ 200,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 200,000	\$ -	\$ 200,000



Description:	Remove the existing asphalt shingles and roof undelayment down to the wood decking. Install new engineered roof trusses, wood decking, underlayment and shingle to meet Florida Building Code requirements. Remove 3,600 sq ft of existing wood siding and replace with new board-on-batt siding to match existing. This project is vital to ensuring a safe and accessible environment for staff and visitors, while also maintaining the integrity of the facility's infrastructure.
Operating Impact:	Portions of the facility will be closed to staff and visitors through out the upgrade process.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

HVAC Replacement - Various Facilities

Project #:	GS26CIP003	FY Adopted:	2026	Original Budget:	\$ 75,000
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 75,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 75,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 75,000	\$ -	\$ 75,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 75,000	\$ -	\$ 75,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 75,000	\$ -	\$ 75,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 75,000	\$ -	\$ 75,000



Description:	Various HVAC replacements based on a ten (10) year life expectancy documented by the Facilities Division. The replacements include four (4) 10 ton heat pumps at Carver Gym.
Operating Impact:	None. These are all HVAC projects that should be replaced periodically for the preservation of the facility.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Roof Replacement - Various Facilities

Project #:	GS26CIP008	FY Adopted:	2026	Original Budget:	\$ 100,000
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 100,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 100,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 100,000	\$ -	\$ 100,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 100,000	\$ -	\$ 100,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 100,000	\$ -	\$ 100,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 100,000	\$ -	\$ 100,000



Description:	These are all re-roof projects that should be done periodically for the preservation of the facility. The project includes parks pavilions, and dugouts.
Operating Impact:	For each location, the re-roof project will have limited operational impacts and will be completed within three (3) days of the commencement of on-site work.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

ADA Projects per Transition Plan

Project #:	GS26CIP010	FY Adopted:	2026	Original Budget:	\$ 75,000
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 75,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 75,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 75,000	\$ -	\$ 75,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 75,000	\$ -	\$ 75,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 75,000	\$ -	\$ 75,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 75,000	\$ -	\$ 75,000



Description:	An ongoing project used to design, study, and improve existing county-owned buildings, facilities, and other infrastructure up to current Americans with Disabilities Act (ADA) standards. The specific improvements are outlined in the county's transition plan.
Operating Impact:	No additional operating impact is expected at this time.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

SOE Renovation (Glass Enclosures)

Project #:	GS26CIP009	FY Adopted:	2026	Original Budget:	\$ 90,000
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 90,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 90,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 90,000	\$ -	\$ 90,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 90,000	\$ -	\$ 90,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 90,000	\$ -	\$ 90,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 90,000	\$ -	\$ 90,000



Description:	In the 10,000 sq ft Supervisor of Elections suite located in the Government Services Building, renovate +/- 4,000 sq ft of office space. Remove existing framed and sheetrock walls along with various glass walls, doors, counter tops and cabinets. Remove existing flooring, reconfigure impacted space by installing new glass walls, doors, cabinets and counter tops. This project is vital to ensuring a safe and accessible environment for staff and visitors, while also maintaining the integrity of the facility's infrastructure.
Operating Impact:	Project will be completed between election cycles to minimize operational impacts.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Lehigh Trail Resurface from Colbert to Old Kings

Project #:	GS26CIP005	FY Adopted:	2026	Original Budget:	\$ 250,000
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 250,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 250,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 250,000	\$ -	\$ 250,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 250,000	\$ -	\$ 250,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 250,000	\$ -	\$ 250,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 250,000	\$ -	\$ 250,000



Description:	Repave 104,544 sq ft of the eastern leg of the Lehigh Trail from Colbert Lane to Old King's Road. Mill and repave the 11 ft wide x 9,504 ft long section of the trail with a new asphalt overlay. This project is vital to ensuring a safe and accessible environment for staff and visitors, while also maintaining the integrity of the facility's infrastructure.
Operating Impact:	The 9,504 ft section of trail will be closed for the duration of the resurfacing project to ensure the safety of trail users and staff.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets Goal 3: Preserve & Enhance Cultural, Recreational & Leisure Activities

Red Barn Fuel Depot (2 - 10,000 gal Tanks)

Project #:	GS26CIP012	FY Adopted:	2026	Original Budget:	\$ 500,000
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 500,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 500,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 500,000	\$ -	\$ 500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 500,000	\$ -	\$ 500,000
Expenditures				
Infrastructure	\$ -	\$ 500,000	\$ -	\$ 500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 500,000	\$ -	\$ 500,000



Description:	Install a new fuel depot at the Road & Bridge Facility. The project consist of all required design and permitting to install a 20,000 gallon fueling station to be utilized by County staff to include the Flagler County Sheriff's Office, Flagler County Fire Rescue, Flagler County Road & Bridge Department and all other affiliated enteties. The work with consist of a concrete foundation along with two (2) 10,000 gallon double lined above ground storage tanks, one for gasoline and one for diesel fuel two (2) dispensors for each type.This project is vital to ensuring a safe and accessible environment for staff, while also maintaining the integrity of the facility's infrastructure.
Operating Impact:	No operational impacts will occur.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Expansion of EOC Dispatch Center

Project #:	GS26CIP011	FY Adopted:	2026	Original Budget:	\$ 200,000
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 200,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 200,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 200,000	\$ -	\$ 200,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 200,000	\$ -	\$ 200,000
Expenditures				
Buildings	\$ -	\$ 200,000	\$ -	\$ 200,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 200,000	\$ -	\$ 200,000



Description:	Expansion of the primary and backup PSAP (Public Safety Answering Points) facilities to accommodate the 911 staff necessary for Flagler County's recent and projected growth. Current facilities are either at capacity or undersized and cannot house a full scale operation requiring Flagler County to send 911 call overflow to neighboring counties.
Operating Impact:	Zero. Continuity of operations is paramount.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Training Tower Fence & VSB

Project #:	GS26CIP013	FY Adopted:	2026	Original Budget:	\$ 137,611
Department:	General Services	Expected Completion:	9/30/2026	Current Year Budget:	\$ 137,611
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 137,611

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
1/2 Cent Sales Tax	\$ -	\$ 137,611	\$ -	\$ 137,611
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 137,611	\$ -	\$ 137,611
Expenditures				
Infrastructure	\$ -	\$ 137,611	\$ -	\$ 137,611
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 137,611	\$ -	\$ 137,611



Description:	Install a 5,700 sq ft vehicle storage building that consist of a concrete slab and metal building. Install 1460 lf of 6 ft high chain link fence and a 20 ft wide manual gate. This project is vital to ensuring a safe and accessible environment for staff, while also maintaining the integrity of the facility's infrastructure.
Operating Impact:	Zero. Continuity of operations is paramount.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Fire Station 50 Admin (Additional Funding)

Project #:	CE23010	FY Adopted:	2023	Original Budget:	\$ 12,400,000
Department:	Engineering	Expected Completion:	1/20/2027	Current Year Budget:	\$ 2,853,837
Project Manager:	Hamid Tabassian	Percent Complete:	0%	Total Budget:	\$ 15,253,837

	Previous Years Budget/Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
1/2 Cent Sales Tax	\$ 2,400,000	\$ 853,837	\$ -	\$ 3,253,837
Legislative Grant	\$ 10,000,000	\$ -	\$ -	\$ 10,000,000
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 12,400,000	\$ 2,853,837	\$ -	\$ 15,253,837
Expenditures				
Buildings	\$ 12,400,000	\$ 2,853,837	\$ -	\$ 15,253,837
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 12,400,000	\$ 2,853,837	\$ -	\$ 15,253,837



Description:	Design and construct approximately 19,478 sq ft facility for the Flagler County Fire Station 50/Administrative Offices located on Old Moody Blvd in Bunnell. The new Fire Station Administration facility will consist of 2-story operations structure with a 4 bay apparatus support area.
Operating Impact:	Additional utility and maintenance costs associated. Additional facilities maintenance staff and associated costs may be required.
Strategic Plan:	Public Health & Safety Goal 3 - Improve Public Safety Response and Service Delivery Capabilities

Westside Fire Station 51 (Additional Funding)

Project #:	CE23009	FY Adopted:	2022	Original Budget:	\$ 7,000,000
Department:	Engineering	Expected Completion:	12/18/2026	Current Year Budget:	\$ 3,364,307
Project Manager:	Hamid Tabassian	Percent Complete:	0%	Total Budget:	\$ 10,364,307

	Previous Years Budget/Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ 4,500,000	\$ 1,368,264	\$ -	\$ 5,868,264
1/2 Cent Sales Tax	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Impact Fees	\$ -	\$ 1,996,043	\$ -	\$ 1,996,043
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 7,000,000	\$ 3,364,307	\$ -	\$ 10,364,307
Expenditures				
Buildings	\$ 7,000,000	\$ 3,364,307	\$ -	\$ 10,364,307
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 7,000,000	\$ 3,364,307	\$ -	\$ 10,364,307



Description:	Planning, design, permitting, and construction of approx. 10,858 sq ft, new Fire Rescue Station 51 that includes a FCSO office space, onsite utilities, potable well, septic, water tender storage tank, and generator. The new Fire Station facility will consist of single story operations structure with a 3 bay apparatus support area.
Operating Impact:	Additional utility and maintenance costs associated. Additional facilities maintenance staff and associated costs may be required.
Strategic Plan:	Public Health & Safety Goal 3 - Improve Public Safety Response and Service Delivery Capabilities

Fire Station

Project #:	N/A	FY Adopted:	2026	Original Budget:	\$ 777,899
Department:	Engineering	Expected Completion:	TBD	Current Year Budget:	\$ 777,899
Project Manager:	Hamid Tabassian	Percent Complete:	0%	Total Budget:	\$ 777,899

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 631,736	\$ -	\$ 631,736
1/2 Cent Sales Tax	\$ -	\$ 146,163	\$ -	\$ 146,163
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 777,899	\$ -	\$ 777,899
Expenditures				
Buildings	\$ -	\$ 777,899	\$ -	\$ 777,899
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 777,899	\$ -	\$ 777,899



Description:	Future Fire Station funding to ensure the availability of necessary capital for the eventual planning, design, and construction of a new Fire Station (location and other details TBD).
Operating Impact:	None until construction begins.
Strategic Plan:	Public Health & Safety Goal 3 - Improve Public Safety Response and Service Delivery Capabilities

Stormwater

Project #:	N/A	FY Adopted:	2026	Original Budget:	\$ 500,000
Department:	Engineering	Expected Completion:	Ongoing	Current Year Budget:	\$ 500,000
Project Manager:	Hamid Tabassian	Percent Complete:	0%	Total Budget:	\$ 500,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
1/2 Cent Sales Tax	\$ -	\$ 500,000	\$ -	\$ 500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 500,000	\$ -	\$ 500,000
Expenditures				
Infrastructure	\$ -	\$ 500,000	\$ -	\$ 500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 500,000	\$ -	\$ 500,000

STORMWATER MASTER PLAN FLAGLER COUNTY, FLORIDA



Description:	Implementation of the Flagler County Stormwater Master Plan. Implementation of the Flagler County National Pollutant Discharge and Elimination System (NPDES) Municipal Separate Stormwater Sewer System (MS4) Permit and annual maintenance. Improvement of County drainage infrastructure through Capital Improvement. Planning and coordination with County staff, local municipalities, and regional stakeholders to provide public education, outreach and develop strategies for flood mitigation and accommodation of future development.
Operating Impact:	Additional facilities and engineering staff and associated costs may be required for the implementation and further development of the County Stormwater Program.
Strategic Plan:	Growth and Infrastructure Goal 1 - Provide Quality Fundamental Infrastructure and Assets Goal 2 - Protect and Manage Natural Resources

CR 304 Resurfacing

Project #:	TBD	FY Adopted:	2026	Original Budget:	\$ 5,000,000
Department:	Engineering	Expected Completion:	12/31/2027	Current Year Budget:	\$ 5,000,000
Project Manager:	Hamid Tabassian	Percent Complete:	0%	Total Budget:	\$ 5,000,000

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
1/2 Cent Sales Tax	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000
Expenditures				
Infrastructure	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000



Description:	This project consists of the paved roadway widening and resurfacing construction of approximately +/- 8.1 miles of CR 304 from SR 11 to US 1. The proposed improvements to this project will involve milling and resurfacing the existing paved 2-lane roadway, widening of the paved travel lanes to 12 ft, widening of the roadway shoulders with the addition of 4 ft paved shoulders, new guardrail, signage/pavement markings and drainage infrastructure improvements.
Operating Impact:	The associated roadway resurfacing is anticipated to reduce the pavement management maintenance costs during the service life of the resurfaced facility. No increases in maintenance effort to maintain the roadside drainage are anticipated. Additional costs are expected for the maintenance of new guardrail additions.
Strategic Plan:	Growth and Infrastructure Goal 1 - Provide Quality Fundamental Infrastructure and Assets

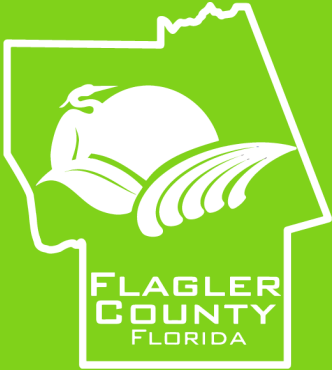
CR 205 (SR 100 to Private Dirt Road) Construction

Project #:	CE25CIP010	FY Adopted:	2026	Original Budget:	\$ 4,084,008
Department:	Engineering	Expected Completion:	12/31/2026	Current Year Budget:	\$ 4,084,008
Project Manager:	Hamid Tabassian	Percent Complete:	0%	Total Budget:	\$ 4,084,008

	Actuals	FY 25-26 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Gas Tax	\$ -	\$ 4,084,008	\$ -	\$ 4,084,008
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 4,084,008	\$ -	\$ 4,084,008
Expenditures				
Infrastructure	\$ -	\$ 4,084,008	\$ -	\$ 4,084,008
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 4,084,008	\$ -	\$ 4,084,008



Description:	The CR 205 Resurfacing Phase 2 project consists of the widening and resurfacing of approximately +/-1.9 miles of existing roadway from SR 100 to a private dirt road west of Espanola. The proposed improvements to this project will involve milling and resurfacing the existing roadway, widening of the shoulders with the addition of paved shoulders, new guardrail, signage/pavement markings and drainage infrastructure improvements. Other construction elements include mobilization, maintenance of traffic, sediment control, clearing and grubbing, and sodding.
Operating Impact:	The associated roadway resurfacing and shoulder improvements are anticipated to reduce the pavement management maintenance costs during the service life of the resurfaced facility. No increases in maintenance effort to maintain the roadside drainage are anticipated. Additional costs are expected for the maintenance of the new guardrail additions.
Strategic Plan:	Growth and Infrastructure Goal 1 - Provide Quality Fundamental Infrastructure and Assets



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.

Airport - Summary

Enterprise Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues						
Intergovernmental Revenue	7,405,272	5,118,612	0	0	0	
Charges for Service	2,326,606	2,598,046	3,511,212	3,510,062	(1,150)	
Miscellaneous Revenues	102,379	191,335	58,781	104,975	46,194	
Other Sources	1,360,135	1,331,369	0	0	0	
Cash Carry Forward	0	0	1,034,203	1,369,647	335,444	Overall Revenue Increase/Decrease:
Total Revenues	11,194,392	9,239,361	4,604,196	4,984,684	380,488	8.26%
Expenses						
Personnel	750,277	731,867	780,295	852,135	71,840	
Operating	1,739,582	2,133,619	1,875,429	2,086,781	211,352	
Capital	0	24,368	128,500	95,000	(33,500)	
Debt Service	565,752	593,509	594,994	594,392	(602)	
Interfund Transfer	11,848	14,593	0	0	0	
Grant Expenses	7,954,154	5,299,536	0	0	0	
Reserves	0	0	1,224,978	1,356,376	131,398	Overall Expense Increase/Decrease:
Total Expenses	11,021,613	8,797,492	4,604,196	4,984,684	380,488	8.26%
Revenues vs. Expenses	172,779	441,870	0	0	0	

Airport
8.0 FTE

Description



The Flagler Executive Airport is a full-service, award winning 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 airport accommodates every type of general aviation aircraft from the largest corporate jets to single-engine aircraft, rotorcraft, seaplanes, airships and military aircraft. 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 fuel sales, 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. The Flagler Executive Airport has been carefully laid out to accommodate today's General Aviation priorities and keeping tomorrow's opportunities in sight. There are approximately 130 acres of pad ready properties ready to be developed. Coupled with easy access to I-95 located only 1 mile from the Airport makes the Flagler Executive Airport a premier location for any business.

Major Airport Tenants

- Florida Army National Guard
- Delta Engineering Corp.
- Landing Strip Tavern Restaurant
- Four Star Aviation
- Ryan Aviation
- Phoenix East Aviation

Major Multi-Tenant Facilities on the Airport

- Airport Corporate Center
- Triangle Air Business Park
- T-Hangars (98 Units)

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 100 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 Notice to Air Missions (NOTAMs) as necessary
- ❖ Property management of airport facilities
- ❖ 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

Primary Functions (Continued)

- ❖ Administration of Federal and State grant contracts
- ❖ The monitoring of UNICOM radio traffic

Goals FY 2025-2026

- Continue to improve the infrastructure of the Flagler Executive Airport to attract more business to the community
- Impose landing fees for itinerant aircraft
- Continue to maintain a safe, efficient and environmentally friendly airport
- Exceed customer expectations

Strategic Plan Focus Area

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

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	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Total number of takeoffs/landings	EV 2	175,249	180,507	185,000	190,000
2. Total amount of Jet A sold in gallons	EV 2	182,828	218,548	200,000	220,000
3. Total amount of AVGAS sold in gallons	EV 2	118,254	143,704	140,000	145,000
4. Total \$ of capital projects grant funding	EV 2	\$1,581,469	\$5,003,947	\$6,600,000	\$3,000,000

Major Initiatives / Highlights

- General Aviation Terminal Construction - **\$11,879,609** (Funding FDOT \$6,203,947, Legislative Appropriation Funding \$5,000,000, Airport Enterprise Fund \$675,662)
- Update Airport Master Plan **\$700,000** (Funding FAA \$665,000, FDOT \$28,000, Airport Enterprise Fund \$7,000)
- Design Wildlife Fence - **\$213,000** (Funding FAA \$191,700, FDOT \$17,040, Airport Enterprise Fund \$4,260)

Airport Fund

Enterprise Fund

Fund 1401		Actual	Actual	Adopted	Adopted	Changes	
Div. 4100	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
331410	Fed Grt-Transp-Airport Development	2,747,553	3,837,111	0	0	0	
334410	State Grt-Transp-Airport Development	4,415,307	946,967	0	0	0	
337200	Local Govt Grt-Public Safety	242,412	334,534	0	0	0	
344102	Ramp Parking / Tie Down Rent	22,220	40,944	45,225	47,200	1,975	Daily & Monthly Aircraft Parking
344103	Sale of Aviation Fuel	638,668	771,853	616,000	630,000	14,000	120,000 Gallons @ \$5.25 per Gallon
344104	Sale of Oil	3,627	6,218	5,546	5,010	(536)	
344105	Land Leases/Rentals	0	0	56,334	58,209	1,875	Mosq.Control, Cell Tower, Aviation Dr, Scarlett Hangar
344106	Sale of Jet Fuel	892,797	977,359	840,000	870,000	30,000	200,000 Gallons @ \$4.35 per
344107	T-Hangar Rent	218,576	349,064	508,200	500,700	(7,500)	Rental Revenue for 98 T-Hangars
344108	Airport User Fees	29,075	32,400	27,750	37,025	9,275	After Hours, Handling, Long Term Pking, Ground Power
344109	Lease Parking 6.0%	92,250	69,000	28,800	28,800	0	Lease Parking
344110	Utilities Reimbursement	57,685	57,096	50,400	52,200	1,800	Reimbursement for Water Use
344111	Building Maintenance	3,900	3,900	3,900	3,900	0	Delta Building Maintenance
344113	Pest Control (CAM)	300	0	0	0	0	
344114	Space Use Agreement Rent 6.0%	236,133	182,605	1,047,708	993,437	(54,271)	
344116	Property Association Fees	5,842	5,842	5,844	5,844	0	
344117	CAM - Triangle Air Business Park	64,222	65,536	66,197	66,641	444	Maintenance for 8 Units
344118	CAM - Airport Corporate Center	21,468	15,156	14,628	10,608	(4,020)	Maintenance for Tourist Development Office
344119	Space Use Agreement Rent 7.0%	36,846	16,381	193,680	199,488	5,808	Rental Revenue for 5 Units
344120	Overnight Vehicle Parking 7.0%	485	1,510	1,000	1,000	0	
344121	Airport Space Rent	2,513	3,183	0	0	0	
361100	Interest	39,180	126,155	5,000	50,000	45,000	
361201	Fair Value of Investments	11,766	2,633	0	0	0	
362009	Tower Rental Revenue	48,932	50,629	52,281	53,475	1,194	Rental Revenue for Cell Tower
369901	Miscellaneous - Taxable	31	20	0	0	0	
369911	Miscellaneous Revenue	2,470	11,899	1,500	1,500	0	
383101	Lease - GASB 87	894,694	0	0	0	0	
383102	GASB 87 Interest Revenue	443,918	451,872	0	0	0	
383104	Lessor - GASB 87	0	879,497	0	0	0	
388100	Sale of General Capital Assets	400	0	0	0	0	
393003	Accident Damage to Property	21,123	0	0	0	0	
399000	Cash Carry Forward	0	0	1,034,203	1,369,647	335,444	Overall Revenue Increase/Decrease:
Total Revenues		11,194,392	9,239,361	4,604,196	4,984,684	380,488	8.26%

Airport Fund

Enterprise Fund

Fund 1401		Actual	Actual	Adopted	Adopted	Changes	
Div. 4100	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenses							
512000	Regular Salaries	435,282	457,078	476,216	508,747	32,531	8.0 FTE with 2% COLA
513000	Other Salaries and Wages	2,781	2,451	11,466	22,833	11,367	On-Call Airport Attendants
514000	Overtime	16,158	20,117	15,000	20,000	5,000	
52XXXX	Employee Benefits	296,056	252,221	277,613	300,555	22,942	
Total Personnel Expenses		750,277	731,867	780,295	852,135	71,840	
531000	Professional Services	3,325	6,000	10,000	10,000	0	Legal Fees, Surveys, Environmental Studies
534006	Other Contracted Services	39,758	32,773	44,930	57,289	12,359	Landsc, Pest Control, Alarm Monit, Backflow, Hydrants
534010	Government Services	37,132	0	30,000	30,000	0	General Services Work Order Expenses for AP Maint.
540000	Travel & Per Diem	7,308	3,411	12,800	15,300	2,500	FAC & NBAA Conferences, Staff Fueling Training
541001	Devices & Accessories	736	0	1,000	1,000	0	
541002	Communications Recurring	9,554	9,070	10,108	11,806	1,698	Phone & Internet/Cable Service, Radio User Fees
541003	Communications Install/Repair	0	85	500	500	0	
542000	Freight & Postage	245	131	300	300	0	
543000	Utility Services	122,301	201,164	130,865	151,000	20,135	
544000	Rentals & Leases	8,461	7,662	44,940	540	(44,400)	Uniforms & Rugs; Fuel Truck Rentals to Resume in FY27
544001	IT Rentals & Leases	0	371	1,711	1,711	0	Copier & Radio Lease
544002	Long Term Lease	0	28,957	0	44,400	44,400	4 Lease Vehicles, Includes 2 New & 2 Moved From R&L
544003	Long Term IT Leases	0	1,117	0	0	0	
545001	General Liability Insurance	5,930	6,380	7,020	7,722	702	
545003	Vehicle Insurance	2,334	2,779	3,427	3,770	343	Estimated 10% Increase
545004	Property & Casualty Insurance	116,435	184,671	210,050	232,000	21,950	Corporate Center & Triangle Air
545006	Other Insurance & Bonds	184	0	0	0	0	
546001	Building & Equipment Repairs	83,655	130,395	83,000	198,300	115,300	Includes Airfield Lighting & AC Repl Moved from Cap
546003	Vehicle Repair	6,721	8,043	8,000	8,000	0	Includes PM, Filters and Fuel Truck Calibrations
546004	Maintenance Agreements	7,221	8,221	12,791	17,091	4,300	Generator PM, Elevator & UPS Maint/Inspections
546006	Small Tools & Equipment	1,021	8,976	3,000	5,000	2,000	
546008	IT Maintenance Agreements	0	752	2,300	2,300	0	Copier & UPS
547000	Printing & Binding	573	432	1,000	1,000	0	Printing Fees for Event Posters and Flyers
548001	Promotional Activities	1,712	2,402	26,225	39,225	13,000	Events & Promo Items, AIR NAV Online, FAC Directory
549000	Other Current Charges & Obligations	47,334	69,597	35,000	60,000	25,000	CC Processing Fees, Storage Tank & Elevator Licenses
549004	Advertising	246	0	3,000	3,000	0	Event Advertising and Legal Notices
549005	Bank Analysis Fees	0	0	3,000	0	(3,000)	
549023	GASB 87 Restatement Exp	(510)	0	0	0	0	
551000	Office Supplies	933	799	1,000	3,200	2,200	
551001	Office Equipment	371	162	2,500	2,500	0	
551003	IT Office Equipment	0	0	1,800	0	(1,800)	
551004	IT Office Equipment	0	320	0	0	0	

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Airport Fund

Enterprise Fund

Fund 1401		Actual	Actual	Adopted	Adopted	Changes	
Div. 4100	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenses (continued)							
552001	Gas, Oil & Lubricants	15,567	15,508	15,000	15,000	0	Oil for Resale
552002	Other Operating Expenses	18,394	23,665	16,000	24,800	8,800	Warbirds Event Meals, Supplies for Pilots Lounge
552003	Aviation Oil & Jet Fuel (Avgas)	529,797	648,456	506,000	510,000	4,000	120k Gallons @ \$4.25 per, Offset by Rev
552004	Jet Fuel (Jet A)	648,072	689,575	640,000	620,000	(20,000)	200k Gallons @ \$3.10 per, Offset by Rev
552005	Clothing & Wearing Apparel	0	3,704	2,000	3,400	1,400	
552006	Data Processing Software	0	0	1,000	1,000	0	Billing Software
554000	Books, Publ, Subscript & Mmbshp	0	6,000	0	0	0	
554001	Publications & Memberships	3,915	1,450	2,977	2,977	0	FAC, AAAE, NBAA, Tower Assoc & Rotary Memberships
554003	IT Books, Publ, Subscript & Mmbshp	0	1,074	0	0	0	
554004	GASB 96 Subscriptions	0	98	100	100	0	Text Archiving
555002	Conference & Seminar Registration	710	1,025	2,085	2,550	465	FAC, AAAE & NBAA Conference Registrations
559002	GASB 87 Amortization	20,148	28,395	0	0	0	
Total Operating Expenses		1,739,582	2,133,619	1,875,429	2,086,781	211,352	
562000	Buildings	0	0	58,500	0	(58,500)	A/C Replacements Budgeted in Operating
563000	Infrastructure	0	10,804	0	0	0	
564000	Machinery & Equipment	0	13,563	70,000	95,000	25,000	Combo Tractor (Ref #0968)
Total Capital Expenses		0	24,368	128,500	95,000	(33,500)	
571002	Principal	457,115	496,000	510,000	445,000	(65,000)	Ameris Series 2015 & 2015B, Regions 2024A & 2024B
572002	Interest	107,534	97,509	84,994	149,392	64,398	
572006	Lease Interest GASB 87	1,103	0	0	0	0	
Total Debt Expenses		565,752	593,509	594,994	594,392	(602)	
591001	Interfund Transfer	11,848	14,593	0	0	0	
Total Interfund Transfer		11,848	14,593	0	0	0	
531000	Professional Services	1,700	0	0	0	0	
563000	Infrastructure	7,952,454	5,242,722	0	0	0	
564000	Machinery & Equipment	0	56,815	0	0	0	
Total Grant Expenses		7,954,154	5,299,536	0	0	0	
598010	Reserve - Contingency	0	0	868,393	972,711	104,318	
598030	Reserve - Personal Services	0	0	10,000	10,000	0	
598040	Reserve - Future Capital OL	0	0	346,585	373,665	27,080	CAM
Total Reserves		0	0	1,224,978	1,356,376	131,398	
Total Fund Revenues		11,194,392	9,239,361	4,604,196	4,984,684	380,488	
Total Fund Expenses		11,021,613	8,797,492	4,604,196	4,984,684	380,488	Overall Expense Increase/Decrease: 8.26%

Airport Fund

Enterprise Fund

Amortization Schedule

Debt: Flagler County, Florida Taxable Airport Revenue Note, Series 2015
Amount: \$2,595,932
Rate: 3.47%
Lender: Ameris Bank
Length: 14 Years
Remaining: 5 Years Remaining as of FY 2026

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			
	01/01/19	40,000	20,169	60,169			
2019	04/01/19	40,000	19,822	59,822			
	07/01/19	41,000	19,475	60,475	161,000	79,981	240,981
	10/01/19	41,000	19,119	60,119			
	01/01/20	41,000	18,763	59,763			
2020	04/01/20	44,000	18,408	62,408			
	07/01/20	43,000	18,026	61,026	169,000	74,316	243,316
	10/01/20	43,000	17,653	60,653			
	01/01/21	43,000	17,280	60,280			
2021	04/01/21	44,000	16,907	60,907			
	07/01/21	45,000	16,525	61,525	175,000	68,365	243,365
	10/01/21	45,000	16,135	61,135			
	01/01/22	45,000	15,745	60,745			
2022	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			
	01/01/23	46,000	14,166	60,166			
2023	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			
	01/01/24	48,000	12,509	60,509			
2024	04/01/24	51,000	12,092	63,092			
	07/01/24	51,000	11,650	62,650	198,000	49,176	247,176

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Airport Fund

Enterprise Fund

Amortization Schedule

Debt: Flagler County, Florida Taxable Airport Revenue Note, Series 2015
Amount: \$2,595,932
Rate: 3.47%
Lender: Ameris Bank
Length: 14 Years
Remaining: 5 Years Remaining as of FY 2026

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

Airport Fund

Enterprise Fund

Amortization Schedule

Debt: Flagler County, Florida Taxable Airport Revenue Note, Series 2015B
Amount: \$2,211,000
Rate: 3.47%
Lender: Ameris Bank
Length: 14 Years
Remaining: 5 Years Remaining as of FY 2026

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

Airport Fund

Enterprise Fund

Amortization Schedule

Debt: Flagler County, Florida Capital Improvement Revenue Note, Series 2024A
Amount: \$1,455,000
Rate: 3.98%
Lender: Regions Bank
Length: 10 Years
Remaining: 9 Years Remaining as of FY 2026

Fiscal Year	Date	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
					Principal	Interest	Total
2025	02/01/25	0	6,917	6,917			
	08/01/25	25,000	28,955	53,955	25,000	35,871	60,871
2026	02/01/26	0	28,457	28,457			
	08/01/26	25,000	28,457	53,457	25,000	56,914	81,914
2027	02/01/27	0	27,960	27,960			
	08/01/27	25,000	27,960	52,960	25,000	55,920	80,920
2028	02/01/28	0	27,462	27,462			
	08/01/28	25,000	27,462	52,462	25,000	54,924	79,924
2029	02/01/29	0	26,965	26,965			
	08/01/29	25,000	26,965	51,965	25,000	53,929	78,929
2030	02/01/30	0	26,467	26,467			
	08/01/30	25,000	26,467	51,467	25,000	52,934	77,934
2031	02/01/31	0	25,970	25,970			
	08/01/31	310,000	25,970	335,970	310,000	51,939	361,939
2032	02/01/32	0	19,801	19,801			
	08/01/32	320,000	19,801	339,801	320,000	39,601	359,601
2033	02/01/33	0	13,433	13,433			
	08/01/33	330,000	13,433	343,433	330,000	26,865	356,865
2034	02/01/34	0	6,866	6,866			
	08/01/34	345,000	6,866	351,866	345,000	13,731	358,731
Totals:					1,455,000	442,628	1,897,628

Airport Fund

Enterprise Fund

Amortization Schedule

Debt: Flagler County, Florida Capital Improvement Revenue Note, Series 2024B
Amount: \$535,000
Rate: 5.13%
Lender: Regions Bank
Length: 10 Years
Remaining: 9 Years Remaining as of FY 2026

Fiscal Year	Date	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
					Principal	Interest	Total
	02/01/25	0	3,278	3,278			
2025	08/01/25	25,000	13,723	38,723	25,000	17,001	42,001
	02/01/26	0	13,082	13,082			
2026	08/01/26	25,000	13,082	38,082	25,000	26,163	51,163
	02/01/27	0	12,440	12,440			
2027	08/01/27	25,000	12,440	37,440	25,000	24,881	49,881
	02/01/28	0	11,799	11,799			
2028	08/01/28	25,000	11,799	36,799	25,000	23,598	48,598
	02/01/29	0	11,158	11,158			
2029	08/01/29	25,000	11,158	36,158	25,000	22,316	47,316
	02/01/30	0	10,517	10,517			
2030	08/01/30	25,000	10,517	35,517	25,000	21,033	46,033
	02/01/31	0	9,875	9,875			
2031	08/01/31	90,000	9,875	99,875	90,000	19,751	109,751
	02/01/32	0	7,567	7,567			
2032	08/01/32	95,000	7,567	102,567	95,000	15,134	110,134
	02/01/33	0	5,130	5,130			
2033	08/01/33	100,000	5,130	105,130	100,000	10,260	110,260
	02/01/34	0	2,565	2,565			
2034	08/01/34	100,000	2,565	102,565	100,000	5,130	105,130
Totals:					535,000	185,265	720,265

Solid Waste/Landfills - Summary

Enterprise Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues						
Licenses and Permits	202,302	0	0	0	0	
Charges for Service	2,342,402	3,804,096	3,876,607	4,310,880	434,273	
Miscellaneous Revenues	124,193	185,229	41,300	45,500	4,200	
Interfund Transfer	0	137,473	79,472	44,580	(34,892)	
Excess Fees	10,336	15,003	8,000	8,000	0	
Cash Carry Forward	0	0	2,183,582	2,207,936	24,354	
Total Revenues	2,679,233	4,141,801	6,188,961	6,616,896	427,935	Overall Revenue Increase/Decrease: 6.91%

Expenses						
Solid Waste (Landfill) - Personnel	77,370	77,604	147,342	152,057	4,715	
Solid Waste (Landfill) - Operating	76,302	82,372	92,633	104,782	12,149	
Residential Solid Waste - Personnel	67,769	42,312	45,374	28,430	(16,944)	
Residential Solid Waste - Operating	3,053,076	3,425,196	3,916,315	4,225,090	308,775	
Residential Solid Waste - Reserves	0	0	546,451	798,971	252,520	
Old Kings Road Landfill	69,875	68,501	324,484	250,265	(74,219)	
Const. & Demo. Debris Landfill	43,928	77,265	832,404	756,689	(75,715)	
Bunnell Landfill	4	0	283,958	300,612	16,654	
Total Expenses	3,388,323	3,773,250	6,188,961	6,616,896	427,935	Overall Expense Increase/Decrease: 6.91%

Revenues vs. Expenses	(709,090)	368,551	0	0	0
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Solid Waste/Landfills

Solid Waste Landfill
2.00 FTE

Residential Solid Waste
0.25 FTE

Old Kings Rd Landfill
1.00 FTE

C&D Debris Landfill
1.00 FTE

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 9,200 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 2025-2026

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

Strategic Plan Focus Area

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

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	Focus Area Goal	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Number of Customers Served	GI 1	8,470	8,655	9,000	9,250
2. Annual Cost/Resident	GI 1	\$230.10	\$428.90	\$428.90	\$445.20
3. Solid Waste Collected Curbside (in Tons)	GI 1	7,230	7,749	8,250	8,400
4. Yard Waste Collected Curbside (in Tons)	GI 1	2,810	2,997	3,250	3,300
5. Recycling Collected Curbside (in Tons)	GI 1	923	920	975	975
6. Number of SQG inspections conducted	GI 1	40	40	40	40
7. Household Hazardous Waste Collected – Liquid (in Gallons)	GI 1	5,357	5,848	5,750	6,000
8. Household Hazardous Waste Collected – Solids (in Tons)	GI 1	82	95	100	125

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

General Services - Solid Waste (Landfills)

Enterprise Fund

Fund 1402 Div. 1460	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
343405	Recycling Fees	968	915	1,000	900	(100)	
361100	Interest	8,209	18,358	4,000	4,000	0	
361201	Fair Value of Investments	3,597	441	0	0	0	
381000	Interfund Transfer	0	137,473	79,472	44,580	(34,892)	
399000	Cash Carry Forward	0	0	155,503	207,359	51,856	
Total Fund Revenues		12,774	157,188	239,975	256,839	16,864	Overall Revenue Increase/Decrease: 7.03%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	52,059	51,263	91,874	93,111	1,237	2.0 FTE with 2% COLA
514000	Overtime	0	0	375	375	0	
52XXXX	Employee Benefits	25,311	26,342	55,093	58,571	3,478	
Total Personnel Expenses		77,370	77,604	147,342	152,057	4,715	
531000	Professional Services	11	0	150	150	0	
534006	Other Contracted Services	47,513	72,621	67,252	76,538	9,286	
541001	Communications Devices & Access	350	0	0	0	0	
541002	Communications Recurring	1,604	1,846	1,908	2,077	169	
542000	Postage Expense	19	123	0	0	0	
543000	Utilities Expense	3,639	3,161	3,700	3,700	0	
544000	Rentals & Leases	674	725	12,792	12,792	0	
545003	Vehicle Insurance	282	336	375	400	25	
545004	Property/Casualty Insurance	0	0	1,500	1,500	0	
546001	Building/Equipment Repairs	16,429	177	1,000	5,000	4,000	
546003	Vehicle Repair	2,016	620	2,000	750	(1,250)	
546004	Maintenance Agreements	146	0	0	0	0	
546008	IT Maintenance Agreements	0	93	156	200	44	
551000	Office Supplies	64	0	200	75	(125)	
551001	Office Equipment	617	0	0	0	0	
552001	Gas, Oil, & Lubricants	1,922	1,407	1,600	1,600	0	
552002	Other Operating Expenses	1,016	1,262	0	0	0	
Total Operating Expenses		76,302	82,372	92,633	104,782	12,149	
							Overall Expense Increase/Decrease:
Total Fund Expenses		153,672	159,977	239,975	256,839	16,864	7.03%

General Services - Residential Solid Waste

Enterprise Fund

Fund 1405 Div. 1462	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
323700	Solid Waste Franchise Fees	202,302	0	0	0	0	Moved to General Fund
343401	Garbage Collection	68,417	280,557	100,000	211,485	111,485	
343402	Recycling Fees	15,560	0	0	0	0	
343403	Tax Bill Garbage Collection	2,257,458	3,522,624	3,775,607	4,098,495	322,888	\$445.20 per 9,206 Residential Units
361100	Interest	37,871	74,142	25,000	25,000	0	
361201	Fair Value of Investments	10,267	2,602	0	0	0	
386702	Tax Collector Excess Fees	10,336	15,003	8,000	8,000	0	
399000	Cash Carry Forward	0	0	599,533	709,511	109,978	
Total Fund Revenues		2,602,210	3,894,928	4,508,140	5,052,491	544,351	Overall Revenues Increase/Decrease: 12.07%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	49,515	29,575	30,571	20,160	(10,411)	0.25 FTE with 2% COLA
514000	Overtime	737	147	750	0	(750)	
52XXXX	Employee Benefits	17,517	12,590	14,053	8,270	(5,783)	
Total Personnel Expenses		67,769	42,312	45,374	28,430	(16,944)	
531000	Professional Services	40	0	800	800	0	
534006	Other Contracted Services	2,991,099	3,337,061	3,766,500	4,073,388	306,888	Increased Customers & Contract
534008	Collection Fees - Tax Collector	45,170	70,452	79,515	81,970	2,455	
534009	Property Appraiser Fees	16,396	17,480	19,000	18,412	(588)	
542000	Postage Expense	370	149	500	520	20	
549000	Other Current Charges and Obligations	0	4	0	0	0	
549004	Advertising	0	49	0	0	0	
549008	Write Offs	0	0	50,000	50,000	0	
Total Operating Expenses		3,053,076	3,425,196	3,916,315	4,225,090	308,775	
591001	Interfund Transfer	0	556	0	0	0	
Total Interfund Transfer		0	556	0	0	0	
598020	Designated for Future Use	0		546,451	798,971	252,520	
Total Reserves		0	0	546,451	798,971	252,520	
							Overall Expense Increase/Decrease:
Total Fund Expenses		3,120,845	3,468,063	4,508,140	5,052,491	544,351	12.07%

Old Kings Road Landfill

Enterprise Fund

Fund 1408 Div. 1461	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
361100	Interest	12,193	21,989	800	5,000	4,200	
361201	Fair Value of Investments	4,976	339	0	0	0	
399000	Cash Carry Forward	0	0	323,684	245,265	(78,419)	Overall Revenue Increase/Decrease:
	Total Fund Revenues	17,169	22,328	324,484	250,265	(74,219)	-22.87%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	24,811	32,064	45,937	46,557	620	1.0 FTE - Split From C&D Landfill Fund & Solid Waste Fund
514000	Overtime	0	0	188	188	0	
52XXXX	Employee Benefits	11,323	14,537	27,555	29,143	1,588	
	Total Personnel Expenses	36,134	46,601	73,680	75,888	2,208	
531000	Professional Services	33,248	21,900	50,000	45,000	(5,000)	
549005	Bank Analysis Fees	0	0	100	0	(100)	
	Total Operating Expenditures	33,248	21,900	50,100	45,000	(5,100)	
591001	Interfund Transfer	493	0	0	0	0	
	Total Interfund Transfer	493	0	0	0	0	
598064	Reserves	0	0	200,704	129,377	(71,327)	
	Total Reserves	0	0	200,704	129,377	(71,327)	
	Total Fund Expenses	69,875	68,501	324,484	250,265	(74,219)	Overall Expense Increase/Decrease: -22.87%

Construction & Demolition Debris Landfill

Enterprise Fund

Fund 1409 Div. 1461	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
361100	Interest	26,546	50,299	10,000	10,000	0	
361201	Fair Value of Investments	10,195	1,151	0	0	0	
399000	Cash Carry Forward	0	0	822,404	746,689	(75,715)	Overall Revenue Increase/Decrease:
	Total Fund Revenues	36,741	51,450	832,404	756,689	(75,715)	-9.10%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	0	32,064	45,937	46,557	620	1.0 FTE - Split From O.K. Landfill Fund & Solid Waste Fund
514000	Overtime	0	0	188	188	0	
52XXXX	Employee Benefits	0	14,276	27,555	29,143	1,588	
	Total Personnel Expenses	0	46,340	73,680	75,888	2,208	
531000	Professional Services	43,435	30,925	45,000	45,000	0	
549005	Bank Analysis Fees	0	0	100	0	(100)	
	Total Operating Expenditures	43,435	30,925	45,100	45,000	(100)	
591001	Interfund Transfer	493	0	0	0	0	
	Total Interfund Transfer	493	0	0	0	0	
598064	Reserves	0	0	713,624	635,801	(77,823)	
	Total Reserves	0	0	713,624	635,801	(77,823)	
	Total Fund Expenses	43,928	77,265	832,404	756,689	(75,715)	Overall Expense Increase/Decrease: -9.10%

Bunnell Landfill

Enterprise Fund

Fund 1410 Div. 1461	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes + / (-)	Comments
Revenues							
361100	Interest	7,454	15,470	1,500	1,500	0	
361201	Fair Value of Investments	2,886	437	0	0	0	
399000	Cash Carry Forward	0	0	282,458	299,112	16,654	Overall Revenue Increase/Decrease:
Total Fund Revenues		10,340	15,908	283,958	300,612	16,654	5.86%
Expenses							
534- Garbage/Solid Waste Control Services							
531000	Professional Services	4	0	1,500	1,500	0	
Total Operating Expenditures		4	0	1,500	1,500	0	
598064	Reserves	0	0	282,458	299,112	16,654	
Total Reserves		0	0	282,458	299,112	16,654	
Total Fund Expenses						16,654	Overall Expense Increase/Decrease:
		4	0	283,958	300,612	16,654	5.86%

Health Insurance Fund - Summary

Internal Service Fund

Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/(-)	Comments
Revenues						
Interest	80,421	80,262	15,000	15,000	0	
Contributions	7,051,382	8,319,791	10,813,325	11,638,002	824,677	
Interfund Transfer	1,519,569	2,055,038	0	1,500,000	1,500,000	
Miscellaneous & Special Revenue	18,164	13,263	0	0	0	
Cash Carry Forward	0	0	1,659,000	1,620,115	(38,885)	Overall Revenue Increase/Decrease:
Total Revenues	8,669,537	10,468,354	12,487,325	14,773,117	2,285,792	18.30%
Expenses						
Personnel	68,537	79,550	0	0	0	
Health Insurance Expenditures	8,022,193	9,968,082	9,499,866	11,166,421	1,666,555	
Health Clinic Expenditures	852,816	809,033	1,043,793	1,075,594	31,801	
Reserves	0	0	1,943,666	2,531,102	587,436	Overall Expense Increase/Decrease:
Total Expenses	8,943,547	10,856,665	12,487,325	14,773,117	2,285,792	18.30%
Revenues vs. Expenses	(274,010)	(388,311)	0	0	0	

Health Insurance Fund

Internal Service Fund

Fund 1501 Div. 0205	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
361100	Interest - MMIA & Investments	80,421	80,262	15,000	15,000	0	
369101	BOCC Premium Contribution	3,938,516	4,580,710	6,452,793	7,023,348	570,555	
369102	Clerk of Court Premium Contribution	641,672	781,260	993,951	1,081,836	87,885	
369104	Supervisor of Elections Premium Contribution	123,327	156,829	173,547	188,892	15,345	
369105	Tax Collector Premium Contribution	392,002	556,355	741,519	807,084	65,565	
369106	Property Appraiser Premium Contribution	323,714	363,550	425,979	463,644	37,665	
369107	Retired Employees Premium Contribution	165,602	173,030	200,000	200,000	0	
369108	Cobra Premium Contribution	10,075	21	10,000	1,500	(8,500)	
369109	Pharmacy Rebate	460,134	535,652	400,000	375,000	(25,000)	
369111	BCBS Incentives	35,000	35,000	50,000	35,000	(15,000)	
369112	BOCC Employee Portion	667,956	837,437	1,002,701	1,073,311	70,610	
369113	Clerk Employee Portion	95,033	121,981	154,450	165,327	10,877	
369115	Supervisor of Elections Employee Portion	14,859	17,706	26,967	28,867	1,900	
369116	Tax Collector Employee Portion	117,599	90,781	115,225	123,339	8,114	
369117	Property Appraiser Employee Portion	65,892	69,479	66,193	70,854	4,661	
369911	Miscellaneous	14,750	12,546	0	0	0	
381000	Interfund Transfer	1,519,569	2,055,038	0	1,500,000	1,500,000	Transfer from General Fund
393002	Insurance Recovery	3,414	716	0	0	0	
399000	Cash Carry Forward	0	0	1,659,000	1,620,115	(38,885)	
Total Fund Revenues		8,669,537	10,468,354	12,487,325	14,773,117	2,285,792	18.30%
Expenses							
513- Financial and Administrative							
512000	Regular Salaries	50,172	57,924	0	0	0	Personnel Moved to General Fund Starting FY25
514000	Overtime	70	82	0	0	0	
52XXXX	Employee Benefits	18,294	21,545	0	0	0	
Total Personnel Expenses		68,537	79,550	0	0	0	

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Health Insurance Fund						Internal Service Fund	
Fund 1501		Actual	Actual	Adopted	Adopted	Changes	
Div. 49XX	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Expenses (continued)							
590 - Other Non-Operating							
531000	Professional Services	77	0	150	150	0	
531000	Professional Services	18,196	5,460	20,000	20,000	0	
549007	PHA Incentives	44,220	48,442	66,000	66,000	0	
599003	Insurance - Admin Fees	360,195	428,056	390,600	491,382	100,782	Based on Actuals
599004	Life Insurance Premiums	8,527	20,124	25,000	25,000	0	
599005	Stop Loss Premiums	875,537	892,886	895,000	960,773	65,773	
599006	Flex Administrative Fees	16,139	17,899	21,000	21,000	0	
599007	Claims - Health Insurance	6,858,099	9,609,140	8,000,000	9,500,000	1,500,000	Based on Actuals
599008	Reinsurance Claims	(188,959)	(1,087,608)	0	0	0	
599009	Vision Premiums	858	2,454	50,000	50,000	0	
599010	Affordable Care Act - Medical Hlth Cr Fees	29,306	31,228	32,116	32,116	0	
Total Health Insurance Expenses		8,022,193	9,968,082	9,499,866	11,166,421	1,666,555	
Expenses - Health Clinic							
534006	Other Contracted Services	829,145	779,647	865,207	897,016	31,809	MyHealth Onsite
541002	Communications Recurring	798	1,127	1,080	1,080	0	
544003	Long Term IT Leases	0	1,117	1,344	0	(1,344)	
546004	Maintenance Agreements	753	0	1,950	2,050	100	
546008	IT Maintenance Agreements	0	720	0	0	0	
549023	GASB87 Restatement Exp	(1,112)	0	0	0	0	
551000	Office Supplies	3,045	949	6,012	7,724	1,712	
551001	Office Equipment	4,335	4,645	6,000	7,724	1,724	
551004	IT Office Equipment	0	338	2,200	0	(2,200)	
552002	Other Operating	6,336	11,259	10,000	10,000	0	
552008	Health Clinic Medications	7,044	9,232	150,000	150,000	0	
559002	GASB87 Amortization Expense	2,473	0	0	0	0	
Total Health Clinic Expenses		852,816	809,033	1,043,793	1,075,594	31,801	
572006	Lease Interest- GASB87	81	36	0	0	0	
Total Debt Expenses		81	36	0	0	0	
598020	Reserve - Future Use	0	0	1,943,666	2,531,102	587,436	
Total Reserves		0	0	1,943,666	2,531,102	587,436	
							Overall Expense Increase/Decrease:
Total Fund Expenses		8,943,627	10,856,701	12,487,325	14,773,117	2,285,792	18.30%

Risk Fund						Internal Service Fund
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Fund 1502 Div. 7000	Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Changes +/-	Comments
Revenues							
381000	Interfund Transfer	0	250,000	250,000	374,000	124,000	
361100	Interest	0	9,681	500	500	0	
361201	Fair Value of Investments	0	1,228	0	0	0	
399000	Cash Carry Forward	0	0	251,773	513,198	261,425	
Total Fund Revenues		0	260,909	502,273	887,698	385,425	Overall Revenue Increase/Decrease: 76.74%
Expenses							
546001	Building/Equipment Repairs	0	0	0	100,000	100,000	Repairs for Self Insured Buildings & Contents
Total Opearting Expenses		0	0	0	100,000	100,000	
598020	Reserve - Future Use	0	0	502,273	787,698	285,425	
Total Reserves		0	0	502,273	787,698	285,425	
Total Fund Expenses		0	0	502,273	887,698	385,425	Overall Expense Increase/Decrease: 76.74%

Rolling Stock Replacement Fund

Internal Service Fund

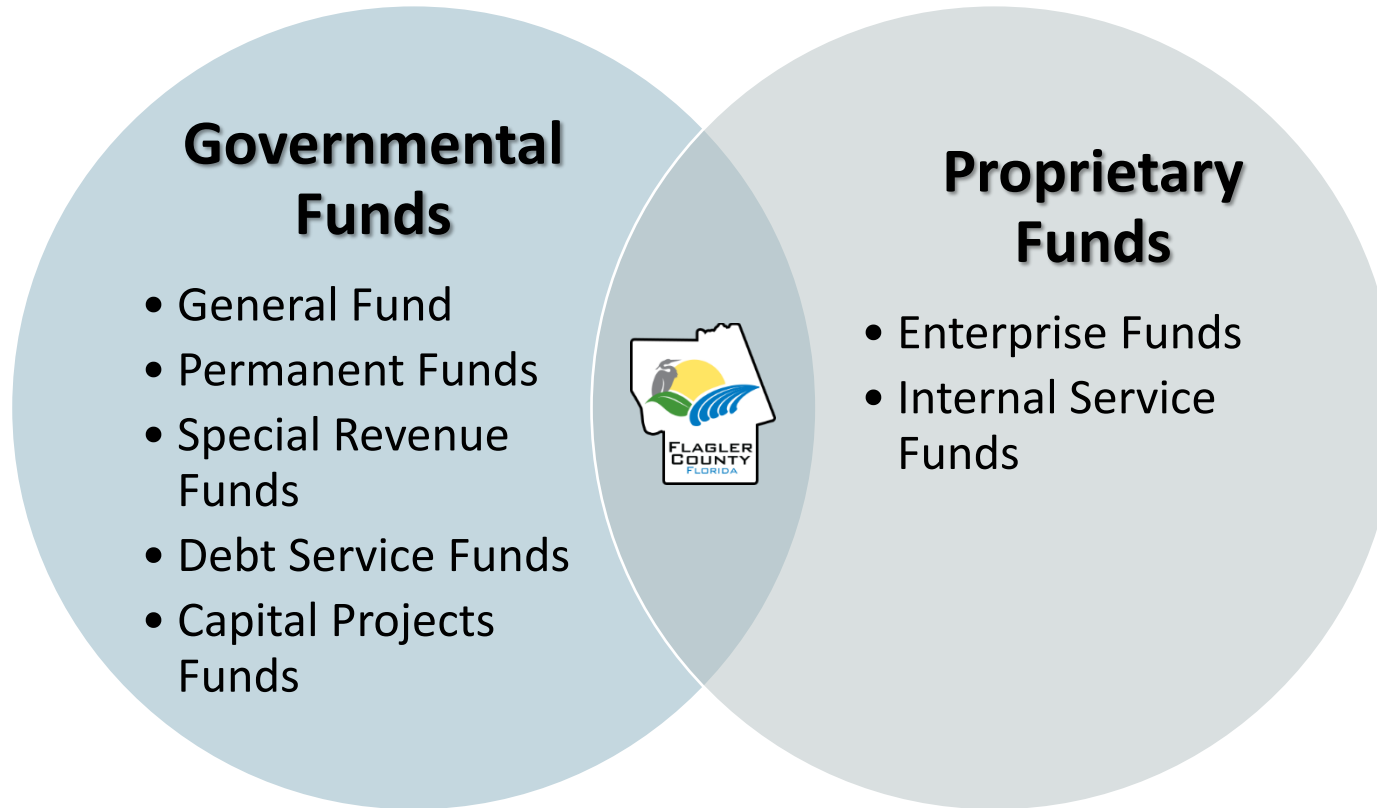
Fund 1503		Actual	Actual	Adopted	Adopted	Changes	
Div. XXXX	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	+ / (-)	Comments
Revenues							
361100	Interest	0	0	0	1,000	1,000	
381000	Interfund Transfer	0	0	616,438	616,438	0	
399000	Cash Carry Forward	0	0	0	619,438	619,438	
Total Fund Revenues		0	0	616,438	1,236,876	620,438	Overall Revenue Increase/Decrease: 100.65%
Expenses							
598040	Reserve - Future Capital	0	0	616,438	1,236,876	620,438	
Total Reserves		0	0	616,438	1,236,876	620,438	
							Overall Expense Increase/Decrease: 100.65%
Total Fund Expenses		0	0	616,438	1,236,876	620,438	



SECTION 8

APPENDICES

Classification of Funds



Generally accepted accounting principles (GAAP) provide for the following fund types used by Flagler County.

Governmental Funds: Governmental Funds are used to account for tax-supported (governmental) activities. See Sections 2 and 3 for General Fund, Section 4 for Special Revenue Funds, Section 5 for Debt Service Funds, and Section 6 will display the County's Capital Project funds. The County does not currently have any Permanent Funds.

Proprietary Funds: Proprietary Funds are comprised of two fund types, Enterprise and Internal Service. Enterprise Funds are used to account for a government's business-type activities. This relates specifically to funds, which are supported by fees and charges. Section 7 contains the Landfills, Solid Waste, and Airport funds. Internal Service funds account for the financing of goods or services provided by a department or agency to other departments or agencies of the governmental unit or other governmental units, on a cost reimbursement basis. Section 7 contains the County's Health Insurance Fund.

Classification of Funds

Section 218.33, Florida Statutes (F.S.), states “Each local governmental entity shall follow uniform accounting practices and procedures as promulgated by rule of the department to assure the use of proper accounting and fiscal management by such units. Such rule shall include a uniform classification of accounts.” Additionally, Section 218.32, F.S., requires that each local government reporting entity submit annual financial information to the Department of Financial Services.

In accordance with generally accepted principles, governmental accounting systems are organized and operated on a fund basis. However, due to the inflexibility, complexity and expense involved in the administration of a large number of funds, only a minimum number consistent with legal and operational requirements should be established by the local unit. Separate bank accounts are not necessary for funds. Centralized bank accounts which are reconciled to separate cash statements for each fund will maintain cash control over each fund.

The classification of funds shown below is required to be used by all reporting entities.

Fund Groups

Governmental Fund Types

1001	General Fund: To account for all financial resources not accounted for and reported in another fund.
1051-1099	Permanent Funds: To account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs – that is, for the benefit of the government or its citizens.
1100-1199	Special Revenue Funds: To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
1200-1299	Debt Service Funds: To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
1300-1399	Capital Projects Funds: To account for financial resources that are restricted, committed or assigned to expenditure for capital outlays.

Proprietary Fund Types

1400-1499	Enterprise Funds: To account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.
1500-1599	Internal Service Funds: To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Description of Object & Sub-Object Codes

Tyler-Munis
Reference Number

510-529

Personnel Services

Expenses for salaries, wages and related employee benefits provided for all persons employed by the local unit of government whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as Workers' Compensation Insurance.

511000

Executive Salaries

Includes elected and constitutional officials, and top-level management positions; for Constitutional Officers, include the Officer's salary only. Also, include special qualification salary for elected officials (Chapter 145, Florida Statutes), if earned.

512000

Regular Salaries and Wages

Employees, who are or will become members of a retirement system, condition on their employment. Includes all full-time and part-time employees who make up the regular workforce. If under the State Retirement System, include employees whose expected duration of employment is 4 or more consecutive months in a 12-month period. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements.

This includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers and persons supervising these activities.

513000

Other Salaries and Wages

Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time temporary employees who are not part of the regular workforce and who are filling positions having a temporary duration, usually less than 4 consecutive months in a 12-month period.

514000

Overtime

Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers.

514001

Scheduled Overtime

Current year expenditures related to scheduled/planned overtime.

515000

Special Pay

Includes incentive pay for sheriffs, law enforcement officers and firefighters along with certification pay for employees in the Clerk, Tax Collector, Property Appraiser and Supervisor of Elections offices.

Description of Object & Sub-Object Codes

521000	<u>FICA Taxes</u> Social Security and Medicare matching amounts.
522000	<u>Retirement Contributions</u> Amounts contributed to a retirement fund.
523000	<u>Life and Health Insurance</u> Includes life and health insurance premiums and benefits paid for employees.
524000	<u>Workers' Compensation</u> Premiums and benefits paid for Workers' Compensation insurance.
525000	<u>Unemployment Compensation</u> Amounts contributed to the unemployment compensation fund.
526000	<u>Other Postemployment Benefits</u> Current year expenditures related to other post-employment benefits.
<u>530-555</u>	<u>OPERATING EXPENDITURE/EXPENSES</u> Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as Personnel services or capital outlays.
531000	<u>Professional Services</u> Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etcetera, where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.
531001	<u>Administrative Staff Time</u>
531002	<u>Medicaid Reimbursement</u> Monthly fee paid to the Florida Department of Revenue for Medicaid.
531003	<u>Medical Services - Prisoner</u> Expenses incurred for local medical care of inmates.

Description of Object & Sub-Object Codes

531004	<u>Medical Examiner Expense</u> Includes costs for contracted medical examiner function.
532000	<u>Accounting and Auditing</u> Generally, includes all services received from independent certified public accountants.
533000	<u>Court Reporter Services</u> This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.
534000	<u>Other Services</u> Custodial, janitorial, pest control, permit fees, fire extinguisher maintenance, fire alarm inspections, pressure cleaning and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services, which are defined under object codes 31, 32, 33, 46, or 47.
534013	<u>IT Other Contracted Services</u> Contracted services related to an IT product or purchase including archiving, mobile device management, and app hosting.
534007	<u>Medical Examiner Transport</u> This includes expenses associated with the transfer of bodies to funeral homes from the medical examiner facility.
534008	<u>Commission Fees - Tax Collector</u> This includes fees paid by governmental entities to the Tax Collector's office for the collection of taxes which fund governmental operations.
534009	<u>Commission Fees - Property Appraiser</u> This includes fees paid by governmental entities to the Property Appraiser's office for valuation services provided.
534010	<u>Governmental Services</u> This account is strictly for interdepartmental billing
534012	<u>Taxes and Assessments</u> Includes any assessed taxes/user fees paid for by the county; does not include Ad Valorem, Special Assessments or CDD payments.

Description of Object & Sub-Object Codes

540000	<u>Travel and Per Diem</u> This includes the costs of public transportation and reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses. Include <u>hotel costs</u> in this account. (NOTE: All conference and seminar registration fees <u>55-03</u> . Training and education costs for certifications required by job description in 55-01)
541001	<u>Communications Devices & Accessories</u> Device charges for telephones and cellular phones, and their accessories.
541002	<u>Communications Services - Recurring Charges</u> Telephone, cellular phone and other monthly or annual communications charges.
541003	<u>Communications - Installation and Repair</u> Installation and repair charges for telephone, radio, and other communication sources.
542000	<u>Freight and Postage Services</u> Freight and express charges, postage, and messenger services (if freight is for delivery of machinery and equipment greater than \$5,000 include in cost of equipment).
543000	<u>Utility Services</u> Electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.
544000	<u>Rentals and Leases</u> Amounts paid for the lease or rent of land, buildings, uniforms, or equipment. This would also include the leasing of vehicles. The County would not have ownership of item once lease expires. (NOTE: Rentals for projects would be included in the project cost and would be a Capital Outlay)
544001	<u>IT Rentals & Leases</u> Amounts paid for copier leases and plotter leases.
545001	<u>General Liability Insurance</u> Amounts paid for premiums for general liability coverage.
545002	<u>Workers Comp Claims Expense</u> Amounts paid for workers compensation deductible expense.

Description of Object & Sub-Object Codes

545003	<u>Vehicle Insurance</u> Amounts paid for automobile insurance premiums.
545004	<u>Property/Casualty Insurance</u> Amounts paid for premiums for property and casualty coverage.
545005	<u>Public Officials Liability Insurance</u> Amounts paid for premiums for public officials' liability coverage.
545006	<u>Other Insurance and bonds</u> Amounts paid for Notary fees.
545007	<u>Law Enforcement Accidental Death and Dismemberment</u> Amounts paid for premiums for AD&D coverage.
546001	<u>Building/Equipment Repairs</u> Costs incurred for the repair and maintenance of buildings and equipment (i.e., window a/c unit.). Items include: paint, keys, primer/sealer, locks, nuts, bolts, screws, anchors, fasteners, etc.
546003	<u>Repair and Maintenance Services - Automotive</u> Costs of repair and maintenance for all automotive equipment/rolling stock.
546004	<u>Maintenance Agreements</u> Maintenance agreements and service contracts expenses for equipment (copiers, printers, telephone systems, computer/software support, etc.).
546006	<u>Small Tools and Equipment</u> Includes small tools or equipment, not related to office, with a unit value estimated to be less than \$5,000 (includes cameras, radios, cellular phones, playground equipment, a/c units, gas cans, paint brushes, roller covers, hoses, pneumatic staples, saw blades, drill bits).
546008	<u>IT Maintenance Agreements</u> Includes maintenance agreements or contracts for IT related purchases such as copier maintenance, phone maintenance support agreements, email services, GIS services, time and attendance services, security system maintenance, ERP annual maintenance.

Description of Object & Sub-Object Codes

546009	<u>IT Building/Equipment Repairs</u> Includes security system access control, generator repairs and maintenance, ups repairs.
546010	<u>IT Small Tools and Equipment</u> Includes drone and drone related parts, and rechargeable batteries.
547000	<u>Printing and Binding</u> Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors.
548001	<u>Promotional Activities</u> Includes any type of promotional advertising on behalf of the local unit or support of other local event.
549000	<u>Other Current Charges and Obligations</u> Includes current charges and obligations not otherwise classified.
549001	<u>Education Reimbursement</u> Includes reimbursement for educational coursework successfully completed by governmental unit employees.
549002	<u>Service Awards/Recognition</u> Costs of monthly and annual awards per departmental policy and procedures.
549003	<u>Landfill Tipping Fees</u> Costs of landfill tipping fees charged to local departments.
549004	<u>Advertising</u> Costs of employment ads, classified ads, and legal ads.
549005	<u>Bank Analysis Fees</u> Costs of account maintenance and transactional fees.
549007	<u>PHA (VHP) Incentives</u> Incentive award monies provided to employees who complete Vital Health Profiles for the purpose of medical expense reductions attained through early detection.
549020	<u>IT Other Current Charges and Obligations</u> Includes annual registrations for IT related products.

Description of Object & Sub-Object Codes

549021	<u>IT Advertising</u> Costs of IT related ads.
551000	<u>Office Supplies</u> Includes consumable materials and supplies such as stationery, pre-printed forms, paper, charts, pens, pencils, paperclips, and maps.
551001	<u>Office Equipment</u> Includes equipment items with a unit value less than \$5,000 . Examples office furniture.
551004	<u>IT Office Equipment</u> Includes equipment items with a unit value less than \$5,000 . Examples would be calculators, surge protectors, scanners, computers, monitors, docks, switches, and computer related accessories such as keyboards, mice calculators, surge protectors.
552001	<u>Operating Supplies - Gas, Oil, & Lubricants</u> Fuel and kerosene, oil and lubricants used in the conduct of operations.
552002	<u>Other Operating Expenses</u> All types of supplies consumed in the conduct of operations. This category may include food, bottled water, flags, chemicals, laboratory supplies, household items, institutional supplies, glue, liquid nails, Freon, recording tapes, transcript production, and other supplies.
552003	<u>Aviation Oil and Avgas</u> Includes costs of oil and avgas.
552004	<u>Jet Fuel</u> Includes costs of aviation fuel.
552005	<u>Clothing and Wearing Apparel</u> Includes costs of purchased uniforms, bunker gear, and other clothing. If items are rented see 44-10 rental and leases.
552006	<u>Data Processing Software</u> Includes costs of computer software, software upgrades, and licensing.
552007	<u>Ambulance Drugs</u> Includes costs of Emergency Medical Services ambulance drugs.

Description of Object & Sub-Object Codes

- 552008 Health Clinic Medicines
Includes cost of medication for the Health Clinic.
- 553000 Road Materials and Supplies
Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges. This object code would be used primarily for the County Transportation Trust fund.
- 554000 Books, Publications, Subscriptions, and Memberships
Includes books, or sets of books if purchased by set, of unit value less than \$5,000 and not purchased for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, professional data costs, and training manuals.
- 554002 Membership in NEFRPC
Includes costs associated with membership in the Northeast Florida Regional Planning Council, one of ten councils in the State of Florida, which promotes area-wide coordination and related cooperative activities of federal, state, and local governments; Flagler is one of seven county members.
- 554003 IT Books, Publications, Subscriptions, and Memberships
Includes software annual or monthly subscriptions, and domain listings.
- 555000 Employee Education and Training
Includes training and education certification costs only as required by job description; would also include professional licenses.
- 555002 Conference and Seminar Fees
Includes costs of registration fees associated with conferences or seminars.
- 560-566 Capital Outlay**
Outlays with a unit value of \$5,000 and greater, for the acquisition of or addition to fixed assets.
- 561000 Land and Permanent Easements
Costs include land (and acquisition related), easements and right-of-way.

Description of Object & Sub-Object Codes

562000	<u>Capital Outlay - Buildings</u> Costs for office buildings, firehouses, garages, jails, zoos, and parks and recreational buildings; also, replacement of A/C units (greater than \$5,000)
563000	<u>Infrastructure</u> Infrastructure costs associated with private professional design and permitting consultation.
563001	<u>IT Infrastructure</u> Includes fiber and ethernet lines.
564000	<u>Capital Outlay - Equipment and Machinery</u> Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Freight is included in the cost of the item when applicable as part of the cost of delivery.
564002	<u>IT Equipment and Machinery</u> Includes generators, UPS, security equipment, and BDA's. Also includes court recording, duplicating, and transcribing equipment. Freight is included in the cost of the item when applicable as part of the cost of delivery.
566000	<u>Books, Publications, and Library Materials</u> This object includes all books, publications, and other media, regardless of value, when purchased for use by libraries, educational institutions, and other institutions or facilities. This object is also used for those items with a unit value of \$5,000 or more, regardless of the institution or facility purchasing them.
570-573	<u>Debt Service</u> Outlays for repayment of debt on Bond Issues, Lease Purchases, and any other debt purposes.
571001- 571002	<u>Debt Service Principal</u> The amount of principal re-payment.
572001- 572002	<u>Debt Service Interest</u> The cost of interest on debt.
573000	<u>Other Debt Service Costs</u> Issue costs, fees, etcetera for debt issues.

Description of Object & Sub-Object Codes

<u>580-584</u>	<u>Grants and Aids</u> Includes all grants, subsidies, and contributions to other government entities/reporting units and private organizations. All Constitutional Fee Officers are considered part of the county government for AFR reporting purposes. Therefore, any exchanges between officers are considered transfers and should not be categorized as grants, subsidies, or contributions. Transfers should be placed in the 91 object code series.
581000	<u>Aids to Government Agencies</u> This includes all grants, subsidies, and contributions to other governmental entities/reporting units. Exclude transfers to agencies within the same governmental entity like those for Constitutional Fee Officers.
581001- 583015	<u>Other Grants and Aids</u> This includes all other contributions (not including transfers within the same reporting unit) not otherwise classified.
<u>591-599</u>	<u>Other Uses</u> Includes items not already classified above, to include transfers, advances, and proprietary fund/non-operating activity.
591001	<u>Intragovernmental Transfers</u> Includes all monies exchanged within the same governmental entity (also called AFR reporting unit) that should be classified as intra governmental transfers. This includes 381/581 Inter-Fund Group Transfers as well as 386/586 Intra-Governmental Transfers.
592000	<u>Advances</u> Includes advances to establish working capital and petty cash funds, which are expected to be returned when the fund is liquidated.
598010- 598066	<u>Reserves</u> Includes budgeted amounts for contingency, future use (capital outlay, loans, etcetera), and other similar needs.
599000	<u>Other Uses</u> Includes accounts for cash clearing, personnel insurance costs/premiums and other uses not classified elsewhere.

Summary of Financial Policies

Budget Management Policy:

- An annual balanced budget must be approved by the Board of County Commissioners that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves
- Budgets are grouped by rollup codes (personnel, operating, capital, debt, grants/aids, and other uses)
- A minimum of 5% Reserve for Contingency
- Budget Amendments:
 - Amendments that do not change the total appropriations of a fund may be amended in the following ways
 - Budget transfers within the same department can be approved by the Financial Services Director
 - Budget transfers between departments, excluding departments within the General Fund, can be approved by the Financial Services Director
 - Budget transfers between departments in the General Fund less than \$100,000 can be approved by the County Administrator
 - Budget transfers between departments greater than \$100,000 in the General Fund and transfers from reserves are approved by the Board
 - Amendments that do change the total appropriations of a fund may be amended in the following ways:
 - 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
 - For an amendment that does change the total appropriations of the fund, the amendment must be authorized by resolution or ordinance following a public hearing
 - The public hearing must be advertised at least 2 days, but not more than 5 days, before the date of the hearing. The advertisement must appear in a newspaper of paid general circulation and must identify the name of the taxing authority, the date, place, and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each fund's appropriations

Financial Management Policy:

- Interfund Loans (aka Cash Advances) that have not been repaid in one year are reported to the Board
- County Administrator can approve interfund loans up to \$250,000
- Interfund loans greater than \$250,000 must be approved by the Board
- Goal for Unassigned Fund Balance to 3 months of operating revenue

(continued on next page)

Summary of Financial Policies

Capital Improvement Program Policy:

- Creation of a 5-Year Capital Improvement Program (CIP) with input from the CIP Team
- Project Type Thresholds:
 - \$1 - \$19,999 – Regular Operating Budget
 - \$20,000 and above – Capital Preservation and IT Replacement Funds
 - \$100,000 and above – Capital Project Fund
- Projects without dedicated funding sources are included in the Unfunded Projects List

Debt Management Policy:

- Procedures for the issuance of county-owned debt and conduit debt
- Creation of thresholds for the refinancing of existing debt
- Established Debt Limitations/Ratios for sound financial guidance

Other Relevant Information:

- 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.
- 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.
- 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.

Summary of Florida Statutes Pertaining to County Budgets

Chapter 129 County Annual Budget:

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0129/0129.html

- An annual balanced budget must be approved by the Board of County Commissioners
- At least 95% of revenues is required to be budgeted
- Reserve for contingency may not exceed 10% of total budget and reserve for cash balance may not exceed 20%
- Departments of the General Fund may be consolidated and presented together as the General Fund
- The Board of County Commissioners may elect a County Budget Officer to carry out the duties of Chapter 129
- Public hearings must be held before the adoption of the approved budget
- A county's fiscal year begins on October 1st and ends on September 30th
- Accounting basis must be modified-accrual or accrual
- The Board of County Commissioners can amend the prior year's budget up to 60 days after fiscal year end of September 30th
- The Board can amend the current year's budget by:
 - Approving an Unanticipated Revenue Resolution
 - At a Public Hearing that was advertised 2 days prior to the date of the hearing, stating the place and time of the meeting
 - Ad must include: name of taxing authority, funds to be amended, the source and use of the funds, and the total of each budget
- County auditor cannot sign illegal warrants
- Rules for Constitutional officer budgets

Chapter 200.065 Method of Fixing Millage:

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html

- Property Appraiser certifies taxable value within taxing authority
- While preparing a tentative budget, a proposed millage rate must be established to fund the tentative budget
- The Board of County Commissioners shall inform the Property Appraiser of the proposed millage rate, rolled back rate, and the time and date of the two required public hearings to adopt the final budget and the final millage rate
- Property Appraiser shall mail notices of property taxes
- Includes regulations for advertisements for public hearings

Chapter 200.068 Certification of Compliance with Chapter 200:

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.068.html

- Within 30 days following adoption of an ordinance or resolution establishing a property tax levy, taxing authority must certify compliance with all provisions of Chapter 200 with the Department of Revenue

Glossary of Terms

Activity Code:

Designates the purpose of an expense as opposed to “object” or “sub-object” codes that drill down to what was purchased.

Accounting System:

A system of financial record-keeping that records, classifies, and reports information on the financial status and operation of an organization.

Accrual Basis:

A method of accounting in which transactions are recognized when they occur, regardless of when cash is actually exchanged.

Accrued Expenditures:

An expenditure recognized but not yet paid.

Accrued Income:

Money earned but not yet received.

Acquisition Cost of Equipment:

Net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient’s regular accounting practices.

Ad Valorem Tax:

The primary source of revenue for the County. A tax levied on the assessed value (net of the exemption) of real or personal property. This is commonly referred to as “Property Tax.” The Property Appraiser determines the value of all taxable real property.

Adopted Budget:

The financial plan of revenues and expenditures as approved by the Board of County Commissioners at the beginning of the fiscal year.

Advance Payment:

A payment made to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.

Advisory Committee:

A citizen’s board, or commission, appointed by the County Commissioners to review and recommend policies for specific programs and functional areas, such as Tourist Development, Libraries, Parks & Recreation and special service districts like the Daytona North Service District in Flagler County.

Agency:

A principal unit of the county government or a governmental unit outside the county government which receives county funding.

Aggregate Millage Rate:

Operating millage rates either adopted by the Board or by Citizen’s approval via referendum.

Amendment:

A change to an adopted budget that may increase or decrease a fund total. The change must be approved by the Board of County Commissioners.

Amendment 10 Value Cap:

The amount homesteaded properties can increase since Amendment 10 was implemented (Save Our Homes).

Amortization:

The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a number of years.

Application Package:

A group of specific forms and documents for a specific funding opportunity which are used to apply for a grant.

Appropriation:

An authorization by the County Commission to make expenditures and incur obligations from County funds for purposes approved by the Commission.

Assessed Valuation:

A value established by the County Property Appraiser for real or personal property for the use as a basis for levying property taxes.

Asset:

Resources owned or held by a government which has monetary value.

Audit:

A review of the County’s accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law.

Award:

Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Federal Government to an eligible recipient.

Glossary of Terms

Balanced Budget:

A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the income equals expenditures.

Base Budget:

The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year. Normally, the only differences between the current-year budget and the base budget are costs that cannot be avoided such as salary increases for existing personnel. All other costs are budgeted as service level adjustments.

Board of County Commissioners:

The governing body of Flagler County composed of five persons elected County-wide from districts.

Bond:

A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.

Bond Funds:

The revenues derived from issuance of bonds used to finance capital projects.

Budget:

A financial plan for a specified period of time (fiscal year) that matches proposed expenditures with anticipated revenues.

Budget Calendar:

The schedule of key dates involved in the process of adopting and executing the annual budget.

Budget Hearing:

The public hearing conducted by the Board of County Commissioners to consider and adopt an annual budget.

Budget Message:

A brief, written statement presented by the County Administrator to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.

Capital Improvement Plan:

A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity available for growth.

Capital Outlay:

Appropriations for the acquisition or construction of physical assets with a life expectancy greater than one year and a cost greater than \$5,000.

Cash and Cash Equivalents:

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments, including restricted assets, with original maturities of three months or less from acquisition date.

Cash Basis:

Method that recognizes revenues when cash is received and recognizes expenses when cash is paid out. In contrast, the accrual method recognizes revenues when goods or services are sold and recognizes expenses when obligations are incurred.

Certificates of Participation (COPs):

Certificates issued by a Trustee pursuant to a Trust Agreement, the proceeds from the sale of which shall be used to finance the acquisition, construction and installation of a project.

Chart of Accounts:

A systematic structure for classifying similar financial transactions of the County.

Closeout:

Process by which the awarding grant agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and the awarding agency.

Community Development Block Grant:

A flexible Federal entitlement program used to provide communities with resources to address a wide range of unique community development needs (CDBG).

Constitutional Officers:

Elected officials that are funded in part or in total by the Board of County Commissioners, but maintain autonomy of their own offices. The constitutional officers are the Clerk of the Circuit Court, the Property Appraiser, the Tax Collector, the Supervisor of Elections and the Sheriff.

Consumer Price Index (CPI):

Measures the prices of consumer goods and is a measure of U.S. Inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

Glossary of Terms

Contingencies:

A budgetary reserve to provide for an emergency or unanticipated expenditure during the fiscal year. OR- An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, short-falls in revenue and unanticipated expenditures.

Continuation Level Budget:

The level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. Continuation level budgets should not include any inflationary increases unless specific rate increases have been established and approved as assumptions for the following year(s). A continuation level budget does not necessarily provide funding for growth in demand of services. (see also, Base Budget)

Contractual Service:

A service rendered to the County by private firms, individuals or other County departments on a contract basis.

Cooperative Agreement:

An award of financial assistance that is used to enter into the same kind of relationship as a grant; and is distinguished from a grant in that it provides for substantial involvement between the Federal agency and the recipient in carrying out the activity contemplated by the award.

Cost Allocation:

The method used to charge non-general fund operations for their share of central administrative costs.

Cost Sharing or Matching:

The County's portion of project or program costs of a grant not borne by the Federal or State Government.

County Administrator:

The Chief Executive Officer of the County, appointed by the Board of County Commissioners.

Debt Service:

Payment of interest and principal on an obligation resulting from the issuance of bonds or other financing.

Decision Units:

Groups of inputs which make a measurable contribution to the achievement of an established department purpose-a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units build department budgets. They are rank ordered in a hierarchical format.

Department:

A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.

Depreciation:

A decrease or loss of value of an item due to age, wear, or market conditions. Flagler County does not budget depreciation expense, but does budget for the related capital replacement during the year when the replacement or expenditure occurs.

Deficit:

The excess of expenditures over revenues during the fiscal year.

Desired Level Budget:

The level of funding which enables an organization to provide additional or enhanced services in the following fiscal year as the organization provides in the current fiscal year. Desired level budgets may include new initiatives or additional positions for growth or increased demand for services.

Discretionary Grant:

A grant (or cooperative agreement) for which the Federal awarding agency generally may select the recipient from among all eligible recipients, may decide to make or not make an award based on the programmatic, technical, or scientific content of an application, and can decide the amount of funding to be awarded.

Division:

A basic organizational unit of the County that is functionally unique in its service delivery.

Encumbrance:

An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.

Enterprise Fund:

A fund that pays for its costs of operations from user fees and does not generally receive property tax support. County enterprise funds include the Airport, and Solid Waste/Landfill.

Glossary of Terms

Exempt, Exemption, Nonexempt:

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance; amounts remaining are called the nonexempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homestead at \$25,000. That means that a homeowner with property assessed at \$50,000 would have to pay taxes on \$25,000 of the assessment. Newly eligible homeowners must apply for exemption by March 1. Other exemptions apply to agricultural land and property owned by widows, the blind and permanently and totally disabled people who must meet income requirements. An additional \$25,000 exemption (on assessed value greater than \$50,000 and less than \$75,000) is available on non-school taxes as an addition Homestead Exemption (see also Homestead Exemption)

Expenditure:

Decrease in fund financial resources for the procurement of assets or the cost of goods and/or services received.

Final Millage:

The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Year:

The annual budget period for the County, which runs from October 1 through September 30.

Fixed Assets:

Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).

Franchise Fee:

Fees levied on a corporation in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.

Fringe Benefits:

Payments made by the County for retirement, social security, health insurance contribution, worker's compensation, general liability, and life insurance.

Full Time Equivalent:

FTE-One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

Fund:

Mechanism for separating resources and accounting for them separately in order to ensure that the funds are spent as required.

Fund Balance:

The amount available within a fund at the close of a fiscal period that can be carried over as a source of available funding for the succeeding fiscal period. The excess of assets (or revenue) over liabilities (or expenditures) of a government's funds.

GAAFR:

(Governmental Accounting, Auditing and Financial Reporting) – The “blue book” published by the Municipal Finance Officers Association (now the Governmental Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.

GAAP:

(Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are different for government than for business.

General Fund:

The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

General Obligation Bond:

Bonds for which the full faith and credit of the issuing government are pledged through an affirmative vote of the citizenry.

Goal:

A long, or short-term, attainable target for an organization.

Governmental Funds:

The category of funds, which include general, special revenue, capital project, debt service, and permanent funds. These funds account for short-term activities.

Grant:

A contribution of assets (usually cash) by one governmental unit or organization to another, given for a specified purpose.

Homestead Exemption:

A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$50,000.

Glossary of Terms

Impact Fee:

A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.

Improvements Other Than Buildings:

Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

Indirect Costs:

Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Inflationary Increase:

An increase in the cost of a project due to the rising cost of materials and labor.

Infrastructure:

Permanent installation, such as roads and bridges, schools, and water and sewer systems, on which the continuance and growth of the County depends.

Interest Income:

Revenues earned on cash balances within each fund.

Interfund Activity:

Interfund activity within and among the County's three fund categories (governmental, proprietary, and fiduciary) are classified as reciprocal interfund activity and non-reciprocal interfund activity.

Interfund Transfers:

Budgeted amounts transferred from one fund to another fund. These represent "double counting" of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.

Interlocal Agreement:

A written agreement between the County and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Fund:

A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Internal Service:

The revenues and expenses that are generated through internal service funds. The main internal service fund is the County's Insurance Fund.

Inventory:

Inventory of proprietary funds is valued at the lower cost (first-in, first-out) or market. Inventory of the special revenue funds is valued at cost, which approximates market value, using the first-in, first-out method. The cost of inventory of the special revenue funds is recorded as an expenditure when consumed, rather than when purchased. An off-setting reserve is reported to indicate that the asset is not available for appropriation or expenditure.

Just Value:

Florida Statute 193.011(1) defines just value in part, as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase.

Landfill Closure Costs:

The County recognizes municipal solid waste landfill closure and post closure care costs under the State of Florida's Solid Waste Management Act of 1988, regulations of the Federal Environmental Protection Agency, and GASB Statement No. 18, "Accounting for Municipal Solid Waste Landfill Closure and Post closure Care Costs." The County is required to place a final cover on closed landfills and to provide long-term care for up to thirty years after final cover. These obligations for closure and post closure are recognized in the enterprise fund for the County's sanitary landfill operations over the active life of the landfill, based on capacity.

License and Permit Fees:

A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.

Levy:

To impose taxes, special assessments or service charges.

Line Item Budget:

A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or capital purchases. A copy of the line item budget is available for review in the Financial Services Department.

Glossary of Terms

Long-Term Debt:

Debt with a maturity of more than one year after the date of issuance.

Major Funds:

Represent the government's most important funds and are determined by a mathematical calculation.

Mandate:

Any responsibility, action, or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mandated Program:

A program that Flagler County must provide according to federal law, state law or a judge's order.

Mandatory Grant:

A grant (or cooperative agreement) awarded under a program where the authorizing statute requires the head of the agency or designee to make an award to each eligible entity under the conditions and in the amount (or based on the formula) specified in the statute.

Market Equity Adjustment:

(MEA) An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.

Matching Funds:

A type of grant that requires the government organization or agency receiving the grant to commit a certain amount of funds to a program before funding is made available by the granting authority.

Measureable:

The timing requirements on when to recognize revenues and expenditures/expenses. Determined by the basis of accounting.

Millage Rate:

The rate of taxation applied to the taxable value of property. One mill equals \$1.00 for every \$1,000 of taxable value.

Minimum Level of Service:

The level of resources and performance below which is unreasonable to operate; based on demonstrated need, professional standards, impact on citizens, comparisons with similar jurisdictions, economy of scale, and past history.

Mission Statement:

Statement of purpose that establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

Modified Accrual Basis:

A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

Municipal Service Benefit Unit:

(MSBU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non ad valorem taxes) to provide municipal-type services. Example: Daytona North Service District.

Municipal Service Taxing Unit:

(MSTU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

Net Expenses:

Total County expenses less reserves, transfers and internal service interfund transfers.

Non-Departmental Expenditures:

Expenditures which benefit all or several County departments, such as property and liability insurance.

Non-Operating Budget:

The capital budget and the internal services budget.

Non-Tax Revenue:

The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

Object Code:

An account to which an expense or expenditure is recorded in order to more specifically accumulate and categorize the various types of payments that are made by governments. These are normally grouped into personal services, operating expenditures, capital outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Glossary of Terms

Objective:

A specific measurable and observable result of an organization's activity that advances the organization towards its goal.

Obligations:

Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenditures:

Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.

Ordinance:

A formal legislative enactment by the County Commission. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

Outside Agencies:

Private not-for-profit agencies located within the County who provide community services which supplement and support County programs and for which County dollars may be made available.

Permanent Fund:

A fund that is used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

Personal Property:

Property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities. Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under State law.

Personal Property Tax:

A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.

Personal Services:

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Potable Water:

Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption (drinking water).

Principal:

The original amount borrowed through a loan, bond issue, or other form of debt.

Property (Ad Valorem) Taxes:

A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.

Proposed Millage:

The tax rate certified by the governing body of each taxing authority within a fiscal year. The proposed millage is sent to the Property Appraiser within 35 days after the County's tax roll is certified. This proposed millage is placed on the proposed tax notice sent to property owners.

Proprietary Fund/Agency:

Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

Public Safety Answering Point:

Receives and processes 911 calls, acting as the initial point of contact for emergency services (911 dispatch)

Purchase Order:

A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Real Property:

Land, buildings and other structures attached to it that are taxable under Florida Law.

Recipient:

An organization receiving financial assistance directly from an awarding agency to carry out a project or program.

Requirement:

A monetary obligation reflected in the financial accounts as an inter-fund transfer of cash from one fund to another.

Glossary of Terms

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.

Revenue:

The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county in order to support the services provided.

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.

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.

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.

Sinking Fund:

A fund established to deposit and expend funding related to a specific debt instrument

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.

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.

State Housing Initiatives Partnership (SHIP):

A state entitlement program designed to foster public/private partnerships to create and preserve affordable housing.

Statute:

A written law enacted by a duly organized and constituted legislative body.

Surplus:

The difference between revenues received and expenditures made within the current fiscal year.

Sub-Object Code:

Part of an account used in conjunction with object codes to further define what was purchased.

Tax Base:

The total property evaluations on which each taxing authority levies its tax rate.

Tax Increment Financing:

Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

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.

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.

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.

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.

Glossary of Terms

Transfer:

Transfers of cash or other resources between funds.

TRIM (Truth In Millage):

Defines a tax increase or decrease given the relationship of assessed values and millage rates. If the average assessed value increases, the millage rate should decrease (see Rolled-Back Millage Rate).

Trust Fund:

Funds used to account for assets held by a government for individuals, private organizations, other governments, and/or other funds.

Uniform Accounting System:

The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

Unincorporated Area:

Those areas of the County, which lie outside the boundaries of the cities.

Unreserved Fund Balance:

The portion of a fund's balance that is not legally restricted for a specific purpose.

Unrestricted Reserve:

Monies that can be used for any lawful expenditure supporting a wide variety of functions or objectives.

User Charges (Proprietary):

The payment of a fee for direct receipt of goods or services by the person benefiting from the services.

Valuation:

The dollar value of property assigned by the County Property Appraiser.

Voted Millage:

A tax levied to support a program(s) that has been approved by voter referendum.

Working Capital:

Reserves kept on hand to ensure a positive cash flow.

Zero-Base Budgeting:

A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. Zero-Base Budgeting starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. It is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

Acronyms

ACOE – Army Corps of Engineers	CDBG – Community Development Block Grant	EEOC – Equal Employment Opportunity Commission	FDOT – Florida Department of Transportation
ADA – Americans with Disabilities Act	CEDS – Comprehensive Economic Development Strategy	EFT – Electronic Fund Transfer	FDVA – Florida Department of Veterans Affairs
ADI – Alzheimer’s Disease Initiative	CERT – Community Emergency Response Team	EMPA – Emergency Management Preparedness and Assistance	FEMA – Federal Emergency Management Administration
ADC – Adult Day Care	CFDA – Catalog of Federal Domestic Assistance	EMPG – Emergency Management Performance Grant	FICA – Federal Insurance Contributions Act (Medicare and Social Security taxes)
ADL – Activities of Daily Living	CIP – Capital Improvement Program	EMS – Emergency Medical Services	FIND – Florida Inland Navigational District
ADRC – Aging & Disability Resource Center	COVID-19 – Coronavirus Disease of 2019	EMT – Emergency Medical Technician	FMLA – Family Medical Leave Act
AHCA – Agency for Health Care Administration	COLA – Cost of Living Adjustment	ESL – Environmentally Sensitive Lands	FS – Financial Services
AHU – Air Handling Unit	CPI – Consumer Price Index	EOC – Emergency Operations Center	FTE – Full Time Equivalent
AIP – Airport Improvement Program	CPR – Cardiopulmonary Resuscitation	FAA – Federal Aviation Administration	FY – Fiscal Year
ALS – Advanced Life Support	CRA – Community Redevelopment Agency	FASB – Financial Accounting Standards Board	FYE – Fiscal Year End
BOCC – Board of County Commissioners	DEP – Department of Environmental Protection	FCFR – Flagler County Fire Rescue	GA – General Aviation
BVLOS – Beyond Visual Line of Sight	DOD – Department of Defense	FCPT – Flagler County Public Transportation	GAAFR – Governmental Accounting, Auditing and Financial Reporting
CAD – Computer Aided Dispatch	DR 420/422 – Department of Revenue Forms Certifying Taxable Assessed Value	FCSO – Flagler County Sheriff’s Office	GAAP – Generally Accepted Accounting Principles
CARES – Coronavirus Aid, Relief, and Economic Security	DU – Decision Unit	FDEM – Florida Department of Emergency Management	GASB – Governmental Accounting Standards Board
CAAS – Commission on Accreditation on Ambulance Services	E-911 – Emergency Telephone System	FDEP – Florida Department of Environmental Protection	GIS – Geographic Information Systems
CBOCS – Community Based Outreach Clinics	EAM – Enterprise Asset Management	FDER – Florida Department of Environmental Regulation	GFOA – Government Finance Officers Association
CCE – Community Care for the Elderly	EOC – Emergency Operation Center	FDLE – Florida Department of Law Enforcement	GO – General Obligation
CCR – Central Contractor Registry			

Acronyms

GTMNERR – Guana Tolomato Matanzas
National Estuarine Research Reserve

HA – Hazardous Materials Analysis

HAZMAT – Hazardous Material

HCE – Home Care for the Elderly

HCM – Human Capital Management

HHS – Health and Human Services

HSGP – Homeland Security Grant
Program

HUD – Housing and Urban Development

HVAC – Heating, Ventilation and Air
Conditioning

IFAS – Institute of Food and Agricultural
Sciences

ILS – Integrated Library System

ISO – Insurance Service Organization

IT – Information Technology

LAC – Land Acquisition Committee

LAP – Local Agency Program

LETf – Law Enforcement Trust Fund
LSP – Local Service Program

MCLS – Maintain the Current Level of
Service

MDF – Main Distribution Frame

MGD – Million Gallons per Day

MHz – Megahertz radio frequency unit

MOT – Maintenance of Traffic

MOW – Meals on Wheels

MS4 – Municipal Separate Stormwater
Sewer System

MSD – Municipal Service District

MUTCD – Manual of Uniform Traffic
Control Devices

NFPA – National Fire Protection
Association

NPDES – National Pollutant Discharge
Elimination System

OMB – Office of Management & Budget

OPC – Office of Procurement & Contracts

OSHA – Occupational Safety & Health
Administration

PAL – Police Athletic League

PCI – Pavement Condition Index

POC – Point of Contact

PPO – Preferred Provider Organization

PSAP's – Public Safety Answering Points

PSN – Person with Special Needs

RFP – Request For Proposal

RFQ – Request For Quotes

RN – Registered Nurse

ROI – Return On Investment

ROW – Right-of-Way

RSQ – Request for Statement of
Qualifications

SAFER – Staffing for Adequate Fire and
Emergency Response

SCRAM – Secure Continuous Remote
Alcohol Monitoring

SEMG – Special Event Marketing Grant

SHIP – State Housing Initiatives
Partnerships

SJRWMD – St. Johns River Water
Management District

SR – State Road

TDP – Transportation Development Plan

TDT – Tourist Development Tax

TIC – Thermal Imaging Camera

TIF – Tax Increment Financing

TPISA – Third-Party Information Security
Assessment

TRIM – Truth in Millage

UAS – Unmanned Air System

VA – Veteran's Affairs

VAB – Value Adjustment Board

VARO – Veterans Affairs Regional Office

VSb – Vehicle Storage Building

VSO – Veterans Services Office

Description of Funds and Accounts

Governmental Fund Types - Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position rather than upon net income determination. The following are the County's Governmental Fund Types:

The General Fund (Fund 1001) – is used to account for all revenues and expenditures applicable to the general operations of County Government which are not accounted for in another fund. All general operating revenues which are not restricted or designated as to be used by outside sources are recorded in the General Fund.

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted or committed to expenditures for specified purposes. The County currently has the following forty-two special revenue funds:

County Transportation Trust Fund (Fund 1102) – Created pursuant to the provisions of Section 129.02, Florida Statutes, to account for transportation related revenues and expenditures not more properly accounted for elsewhere. Major revenue sources include the local option gas tax, the county gas tax and the ninth cent fuel tax. The Public Works Department is the major activity funded from this fund.

Emergency Communications E911 (Fund 1103) – Established, pursuant to the provisions of Section 365.173(2)(c), Florida Statutes, to account for the proceeds of the monthly fee (currently 50¢) collected by voice communication service providers on both wireless and non-wireless communication services. Authorized uses of the E911 fees, as set forth in Section 365.172(9), Florida Statutes, include all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services. In addition, eligible costs include the functions of database management, call taking, location verification, and call transfer. However, the moneys may not be used to pay for any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity or for the costs of constructing, leasing, maintaining, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and E911 equipment rooms.

Daytona North Service District (Fund 1104) – Established pursuant to the provisions of Section 125.01(1)(q), Florida Statutes, Flagler County Ordinance Number 83-15 (as amended by Flagler County Ordinance 90-9, 91-4, and 93-07) to account for the proceeds of a special per front foot assessment levied by the Board of County Commissioners and collected by the Tax Collector as a part of the tax roll. The per front foot assessment rate has remained unchanged since fiscal year 1992-93 at \$0.58 per front foot. Authorized purposes for which the funds so generated may legally be expended is limited to providing and maintaining streets, recreation facilities, drainage facilities and services from funds derived from service charges, special assessments or taxes and any other sources of funds and revenues permitted by law, within such district only. In addition to special assessments collected with the Daytona North Service District, the Board of County Commissioners also “shares” portions of the ninth cent fuel tax and local option gas taxes received by the County with the Daytona North Service District. Assessment no longer levied.

Legal Aid Fund (Fund 1105) – Created pursuant to the provisions of Section 939.185(1)(a)2, Florida Statutes, which requires “Twenty-five percent of the amount (of additional court costs and surcharges, not to exceed \$65) collected shall be allocated to assist counties in providing legal aid programs required under s. 29.008(3)(a).” Section 29.008(3)(a), Florida Statutes provides “Legal aid programs, which shall be funded at a level equal to or greater than the amount provided from filing fees and surcharges to legal aid programs from October 1, 2002, to September 30, 2003” “shall be considered a local requirement.” The County contracts with Community Legal Services of Mid-Florida, Inc. for the provision of legal aid services.

Law Enforcement Trust (Fund 1106) – Created pursuant to the provisions of Section 932.704, Florida Statutes, to account for the net proceeds from the sale or conversion of forfeited properties. Expenditures payable from this fund are legally restricted to nonrecurring obligations of the Sheriff's office, including equipment purchases in accordance with Chapter 932.7055 F.S. Although legally entitled as a trust fund, this fund is more properly accounted for as a special revenue fund due to the nature of the transactions recorded therein.

Description of Funds and Accounts

Law Library (Fund 1107) – Created pursuant to the provisions of Section 939.185(1)(a)2, Florida Statutes, which requires “Twenty-five percent of the amount (of additional court costs and surcharges, not to exceed \$65) collected shall be allocated to fund personnel and legal materials for the public as part of a law library.

Court Facilities (Fund 1108) – Established pursuant to the provisions of § 318.18(13)(a), Florida Statutes, to account for the surcharge of thirty dollars (\$30.00) assessed against each person who pays a fine or civil penalty for any violation of a non-criminal traffic infraction pursuant to Chapter 318, Florida Statutes and each person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, a violation of a noncriminal traffic infraction or a criminal violation of § 318.17, Florida Statutes. The clerk shall add this surcharge to all payments of fines and civil penalties for any violation of a noncriminal traffic infraction or a criminal violation of F.S. § 318.17. The Flagler County Board of County Commissioners adopted Ordinance 2004-08 on July 12, 2004, to assess a \$15 surcharge on non-criminal traffic infractions or criminal violations of Section 318.17, Florida Statutes. Funds collected are used to fund State court facilities and expended as provided by the Board of County Commissioners in consultation with the Chief Judge of the Seventh Judicial Circuit of Florida, or his/her designee. During fiscal year 2008-09 Chapter 2009-204 was signed into Florida law raising the allowable surcharge on noncriminal traffic infractions and on certain listed criminal violations from \$15 to \$30. On July 20, 2009, the Flagler County Board of County Commissioners adopted Ordinance Number 2009-05 amending Section 10.33(3) of the Flagler County Code of Ordinances which increased the surcharge from \$15 to \$30.

Tourist Development Capital Projects (Fund 1109) – Created pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion of the Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c), (d) and (l), Florida Statutes which is allocated for capital outlay. In March 2017, the Board of County Commissioners amended Section 19-48 of the Flagler County Code of Ordinances to increase the levy from 4% to 5% and revise the Tourist Development Plan. The provisions of Section 125.0104(5)(a)1, Florida Statutes, limit the uses of the capital outlay portion of the Tourist Development Tax to “acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums, or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county...”

Tourist Development Promotions & Advertising (Fund 1110) – Established pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion of the Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c), (d) and (l), Florida Statutes which is allocated for promotion and advertising. In March 2017, the Board of County Commissioners amended Section 19-48 of the Flagler County Code of Ordinances to increase the levy from 4% to 5% and revise the Tourist Development Plan. The 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 1111) – Created pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion of the Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c), (d) and (l), Florida Statutes which is allocated for beach restoration and maintenance. In March 2017, the Board of County Commissioners amended Section 19-48 of the Flagler County Code of Ordinances to increase the levy from 4% to 5% and revise the Tourist Development Plan. The 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.”

Description of Funds and Accounts

Constitutional Gas Tax (Fund 1112) – Established to account for the proceeds received from the Constitutional Gas Tax (2 cents per gallon) which is collected and distributed by the State of Florida pursuant to provisions of Sections 206.41(1)(a) and 206.47, Florida Statutes. Authorized uses of the constitutional gas tax, as provided by the provisions of Section 206.47(7), Florida Statutes, are limited to “the acquisition, construction, and maintenance of roads. For the purposes of this subsection, the term ‘maintenance’ includes periodic maintenance and routine maintenance, as defined in fs. 334.03, and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.”

Opioid Settlement (Fund 1113) – Established in FY 2022-23 to account for funding expected to be received in response to multiple lawsuits related to the over utilization of Opioid medications and the adverse effects it had in the state of Florida and the United States as a whole.

Washington Oaks Park Dune Restoration (Fund 1114) – Established in FY 2022-23 to account for construction activities related to repair of the north Flagler County shoreline specific to the area that includes Washington Oaks State Park which is grant funded.

IT Replacement (Fund 1115) – Established in FY 2023-24 to account for the replacement of drones, computers, monitors, servers, firewalls, and other IT hardware.

Environmentally Sensitive Lands (Fund 1117) – Initially established for the first time in fiscal year 2004-05 to account for the proceeds from the \$6,665,000 Limited Tax General Obligation Bonds, Series 2005 issued in January 2005 which were used to fund the acquisition of environmentally sensitive lands.

Hammock Dunes CDD (Fund 1118) – Established in FY 2023-24 to segregate funds collected under the Dunes CDD Stormwater Special Assessment District on behalf of the Dunes CDD. The assessment is to pay for the planning, construction, maintenance, and administration of stormwater discharge facilities.

ESL 2008 Referendum (Fund 1119) – Established to account for that portion of the 0.25 mill ad valorem tax levy authorized (or reauthorized) by the voters on November 4, 2008, which is not required to fund debt service associated with either the \$6,665,000 Limited General Obligation Bonds, Series 2005 or the \$10,000,000 Limited General Obligation Bonds, Series 2009. Pursuant to the ballot language approved by the voters on November 4, 2008, expenditures of this special ad valorem tax levy are authorized to continue to acquire and improve land to protect drinking water sources, preserve wildlife habitat and environmentally sensitive lands, reduce risk of wildfires, improve water quality of lakes, streams and the Intracoastal Waterway, and seek matching funds, shall Flagler County be authorized to levy 0.25 mill ad valorem tax for twenty years and issue bonds not exceeding \$40,000,000 at interest rates not exceeding the legal maximum, subject to an annual independent audit.

Utility Regulatory Authority (Fund 1120) – Created to account for activities undertaken by Flagler County in conducting rate reviews and other consumer related activities related to the regulation of privately owned water and wastewater utilities operating in Flagler County. In the past, these activities were the responsibility of the Florida Public Service Commission, however, several years ago, the County reassumed this responsibility. At that point in time, the Florida Public Service Commission transferred funding to Flagler County to assist in their regulatory efforts. Although the bulk of this funding (\$1,000,000) was subsequently paid the City of Palm Coast (following their incorporation and takeover of the primary utility company serving City residents), there remains a small amount of funding (approximately \$20,000) that is included in the approved budget. Authority for the Flagler County Utility Regulatory Authority is set forth in Chapter 30, Article II of the Flagler County Code of Ordinances.

Impact Fee – Park D1 (Fund 1121) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee, (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 1 generally includes the coastal portion of Flagler County along the Atlantic Ocean from St. Johns County down to Volusia County.

Description of Funds and Accounts

Impact Fee – Park D2 (Fund 1122) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee, (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 2 generally includes the northeast portion of Flagler County.

Impact Fee – Park D3 (Fund 1123) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee, (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 3 generally includes the area of Flagler County in and around the City of Bunnell.

Impact Fee – Park D4 (Fund 1124) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee, (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 4 generally includes the western portion of Flagler County.

Marineland Acres Drainage District (Fund 1125) – Established to account for the maintenance of the Marineland Acres District, which is approximately 167 acres between Oceanside Drive and Bay Drive east of A1A. This district is expected to have 393 primarily single-family parcels once fully developed.

North Malacompra Drainage District (Fund 1127) - Collection of a Special Assessment was approved by the Board of County Commissioners beginning in FY 2016-17. The purpose of this Special Assessment District is to operate and maintain a backbone stormwater management system for the portion of the Hammock that lies between the south side of Malacompra Canal to Washington Oaks State Park and lying east of State Road A1A. A map is provided in the attached letter showing the District. The stormwater management system is intended to protect properties in this area in the event of potentially hazardous storms by maintaining stormwater outfalls to the Intracoastal Waterway. The system is designed to minimize any hazards, minimize damage to property and protect the general public health of the area. The system will also better assure that stormwater runoff entering the Matanzas River/Intracoastal Waterway is less polluted than today's runoffs. These activities and functions of the District will provide benefits to all property owners within the District. The maximum annual assessment for any lot within the district is \$75 dollars. The first year annual assessment was set at \$30 dollars. Each lot within the District is subject to the assessment.

Grant Special Revenue (Fund 1128) – Established in FY 2020-21 to separate grants from the General Fund. This provides a more accurate depiction of general revenue sources most associated with a General Fund. Grant Matches required from the General are provided via Interfund Transfers.

Transportation Impact Fee East - Old (Fund 1130) – Established to account for transportation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-64 of the Flagler County Code of Ordinances. The amounts budgeted in this fund represent impact fees collected prior to September 30, 2003, and grant funds and interest collected to the present time. Impact fees collected are credited to the geographic quadrant from which collected, where they may be used only within the quadrant from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations. For the 130 Fund, the geographic area includes all land east of the Florida East Coast (FEC) Railroad Right of Way.

Description of Funds and Accounts

Transportation Impact Fee West (Fund 1131) – Created to account for transportation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-64 of the Flagler County Code of Ordinances. Transportation impact fees were first collected following the passage of Flagler County Ordinance Number 89-19 on November 6, 1989. These funds represent amounts collected and credited to the geographic quadrant from which collected, which, for the 131 Fund, includes all land west of the Florida East Coast (FEC) Railroad Right of Way. Funds collected may only be used within the quadrant from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Parks Impact Fee Zone 1 (Fund 1132) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included in Zone 1 may be generally described as lands lying north of State Road 100 and east of the Intracoastal Waterway, lands lying within the corporate limits of the City of Flagler Beach and lands lying south of State Road 100 and east of Interstate 95.

Parks Impact Fee Zone 2 (Fund 1133) – Created to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 2 may be generally described as lands lying North of State Road 100 and East of U.S. Highway 1 and West of the Intracoastal Waterway, other than those areas within the corporate limits of the City of Bunnell, the City of Flagler Beach and the City of Palm Coast.

Parks Impact Fee Zone 3 (Fund 1134) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 3 may be generally described as lands lying within the corporate limits of the City of Bunnell (as they existed in 1994) plus the area south of State Road 100, east of U.S. Highway 1 and west of Interstate 95.

Parks Impact Fee Zone 4 (Fund 1135) – Created to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 4 may be generally described as lands lying west of U.S. Highway 1 and outside the corporate limits of the City of Bunnell (as they existed in 1994).

Transportation Impact Fee Palm Coast (Fund 1136) – Established following the adoption of Flagler County Ordinance Number 2002-27 on October 7, 2002, to account for the amount of transportation impact fees levied and collected by the Board of County Commissioners within the corporate limits of the City of Palm Coast. Funds collected could only be used within the geographic area from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations. The City of Palm Coast subsequently enacted their own transportation impact fee ordinance, and the County discontinued the practice of collecting impact fees within the City of Palm Coast some time on or before September 30, 2004. Per an interlocal agreement, the funds have been used for pass through grant projects. Upon completion of the final projects (Old Kings Road), the balance of the funds remaining were returned to the City of Palm Coast and the fund was closed in FY17.

Description of Funds and Accounts

Transportation Impact Fee New East (Fund 1137) – Created following the adoption of Flagler County Ordinance Number 2002-27 on October 7, 2002, to account for the amount of transportation impact fees levied and collected by the Board of County Commissioners within the geographic area lying outside the corporate limits of the City of Palm Coast and east of the Florida East Coast (FEC) Railroad Right of Way. Funds collected may only be used within the geographic area from which they were collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Economic Development (Fund 1141) – Established to account for the repayment of Community Development Block Grant funding by International Tool Machines, Inc (ITM). The final payment was received from ITM on September 12, 2002. The budget will be used to fund the County's Economic Development Incentive Program, as originally established by the Board of County Commissioners on October 20, 1997 (Flagler County Ordinance Number 97-19), and as later amended and restated on September 24, 2002, by Flagler County Ordinance Number 02-26. The Flagler County Economic Development Incentive Program (EDIP) is codified in the Flagler County Code of Ordinances as §§19.201 through 19.205. Expenditures of Economic Development Incentive Program funds will be governed by the provisions of these sections of the code.

SHIP Program (Fund 1143) – Established pursuant to the provisions of Section 420.9075(5), Florida Statutes, to account for the local housing distribution monies received from the State of Florida in connection with the State Housing Initiatives Partnership Act (SHIP) Program. The State Housing Initiatives Partnership Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production of and preserve affordable housing, to further the housing element of the local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax collected by the State of Florida are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans. Authorized expenditures from the Local Housing Assistance Trust Fund are limited to the administration and implementation of the local housing assistance program. Flagler County has historically utilized the SHIP funds to provide down payment assistance, repair or replacement of substandard housing, and mortgage foreclosure prevention assistance.

CDBG-Neighborhood Stabilization Program (Fund 1152) – Established during FY12 to account for grant funding of \$1,029,844 under the Neighborhood Stabilization Program 3 (NSP3) authorized by the Wall Street reform and Consumer Protection Act of 2010 (Dodd-Frank Act). The County plans to use its funds in state Strategy 1 for the acquisition and rehabilitation of eligible foreclosed properties to rent to qualified households. A minimal balance remains that will be used to provide monitoring of the contracts for compliance with program requirements.

CDBG – Urban Development (Fund 1153) – Established as part of the FY 20 Adopted Budget, this grant was anticipated to provide affordable housing with the unincorporated area of Flagler County. Due to unforeseen circumstances, this grant had to be returned to the grant agency. The county plans to reapply for this grant in the coming fiscal years.

Impact Fee – Transport D1 (Fund 1154) – Created following to account for transportation impact fees levied and collected by the Board of County Commissioners within the Expenditure District No. 1 which includes all lands in the unincorporated area of the County lying east of the FEC Railroad right-of-ways. Funds collected may only be used within the geographic area from which they were collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Impact Fee – Transport D2 (Fund 1155) – Created following to account for transportation impact fees levied and collected by the Board of County Commissioners within the Expenditure District No. 1 which includes all lands in the unincorporated area of the County lying west of the FEC Railroad right-of-ways. Funds collected may only be used within the geographic area from which they were collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Impact Fee – LE Trust (Fund 1156) – Established for the Impact Fee imposed to fund growth-necessitated capital improvements to the Law Enforcement System consisting of the buildings, vehicles, apparatus, and capital equipment provided by the County that are used for calls for service for the apprehension of criminals or prevention of criminal violations and investigation of illegal actions within the County.

Description of Funds and Accounts

Impact Fee – Fire Rescue Trust (Fund 1157) – Established for the Impact Fee imposed to fund growth-necessitated capital improvements to the Fire Rescue System consisting of the buildings, vehicles, apparatus, and capital equipment provided by the County that are used for the suppression and prevention of fires or other disasters and the handling of incidents involving hazardous materials.

Impact Fee – EMS Trust (Fund 1158) – Established for the Impact Fee imposed to fund growth-necessitated capital improvements to the Emergency Medical Services System consisting of the buildings, vehicles, apparatus, and capital equipment provided by the County that are used for the provision of emergency medical care and transport of the sick, injured, or incapacitated within the County.

Impact Fee - Library Trust (Fund 1159) – Established to accommodate the new development generated by such growth and maintain the standards of service provided by the Library System. These funds shall be used solely for the purpose of providing growth-necessitated capital improvements to the Library System.

Bimini Gardens MSTU (Fund 1175) – Created, pursuant to the provisions of Section 125.01(1)(q), Florida Statutes, Flagler County Ordinance Number 99-10, and Flagler County Resolution Number 99-91, to account for the proceeds of a special per front foot assessment levied by the Board of County Commissioners and collected by the Tax Collector as a part of the tax roll. The per front foot assessment rate has remained unchanged since initially levied in fiscal year 2000-01 at \$0.58 per front foot. Authorized purposes for which the funds so generated may legally be expended are limited to the “acquisition, construction, and improvement from time to time of roads and related drainage improvements” within Bimini Gardens. Assessment no longer levied.

Espanola Special Assessment (Fund 1177) – Established pursuant to the provisions of Flagler County Resolution Number 2002-31 (as adopted on February 28, 2002) to account for the proceeds of a per parcel special assessment of \$11.76 per residential unit levied for the purpose of funding mosquito control services (including inspection services, surveillance and truck and aerial spraying) in the Espanola area. On April 21, 2003, the Board agreed to contract mosquito control services for these areas as well as the Rima Ridge Area (collectively known as the West Flagler Mosquito Control District, or WFMCD) to the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County annually applies for (and has annually received) state financial assistance from the Department of Agriculture and Consumer Services (DACS).

Rima Ridge Special Assessment (Fund 1178) – Created pursuant to the provisions of Flagler County Resolution Number 2002-31 (as adopted on February 28, 2002) to account for the proceeds of a per parcel special assessment of \$14.62 per residential unit levied for the purpose of funding mosquito control services (including inspection services, surveillance and truck and aerial spraying) in the Rima Ridge area. On April 21, 2003, the Board agreed to contract mosquito control services for this area as well as the Espanola Area (collectively known as the West Flagler Mosquito Control District, or WFMCD) to the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County annually applies for (and has annually received) state financial assistance from the Department of Agriculture and Consumer Services (DACS).

Municipal Services (Fund 1180) – Established to account for services provided by Board of County Commissioners Departments to geographically limited areas of Flagler County (i.e., the unincorporated areas). Services provided include engineering, code enforcement, planning and zoning (the Building Inspection Division is budgeted in another fund). In addition to self-generated revenues (i.e., planning and zoning fees or code enforcement charges) significant sources of revenue in this fund include a portion of the state shared ½ cent sales tax as well as staff time charges (charges made by a department for the provision of services to another fund or department). This fund is illustrated as part of the General Fund for financial reporting.

Building Department (Fund 1181) – Created to account for building permit fees authorized by Chapter 553.80(1), Florida Statutes which provides “The governing bodies of local governments may provide a schedule of fees, as authorized by s. 125.56(2) or s. 166.222 and this section, for the enforcement of the provisions of this part. Such fees shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code.” Consequently, 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.

Description of Funds and Accounts

Public Safety Communications Network (Fund 1182) – Created to account for loan proceeds for the upgrade of the 800 MHz Radio System. This fund will also be responsible for maintaining the equipment with revenues collected through user fees. Flagler County BOCC, Flagler County Sheriff's Office, Flagler County School Board, City of Palm Coast, City of Flagler Beach, City of Bunnell, as well as other outside agencies will be able to utilize this radio system. The newly acquired debt service payments for the upgrade of the 800 MHz Radio System will also be accounted for in this fund.

Disaster Relief (Fund 1184) – Created to account for all possible FEMA reimbursable expenses related to disaster events. This allows for one centralized fund to account for all disaster expenses. A new department is designated for each disaster.

CARES Act Relief (Fund 1185) – This fund was created to account for the roughly \$20 Million of CARES Act funding received for the BOCC and the municipalities of Flagler County.

Capital Preservation Fund (Fund 1187) – Established in FY 2021-22 per the Capital Improvement Policy to account for major repair and maintenance projects that do not expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$20,000 or greater, but not exceed \$99,999.

Domestic Violence (Fund 1192) – Established to account for that portion of the \$201.00 surcharge levied pursuant to the provisions of Section 938.08, Florida Statutes (S.S.115.00) which is “provided to the governing board of the county and must be used only to defray the costs of incarcerating persons sentenced under Section 741.283, Florida Statutes and provide additional training to law enforcement personnel in combating domestic violence.”

Alcohol & Drug Abuse Trust Fund (Fund 1193) – Created pursuant the provisions of § 893.165, Florida Statutes and Flagler County Ordinance Number 2002-31. Fees and court costs are imposed pursuant to §§ 938.13, 938.21 & 938.23, Florida Statutes, and the sums collected, less Clerk fees, are deposited in the Trust Fund to be used to fund alcohol and other drug abuse programs designated by the Board. Unexpended funds at year-end, if any, remain in this fund (Fund 193) and “roll-over” to the next year.

Court Innovations /Technology (Fund 1194) – Established pursuant to the provisions of § 28.24(12)(e)1, Florida Statutes, to account for that portion (\$2.00) of the additional \$4.00 per page recording fee collected by the Clerk and distributed to the board of county commissioners to be used exclusively to fund court-related technology, and court technology needs as defined in Sections 29.008(1)(f)2. and (h), Florida Statutes, for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county. Unexpended funds at year-end remain in this fund (Fund 194) and “roll-over” to the next year.

Juvenile Diversion (Fund 1195) – Created Pursuant to § 939.185(1)(a)4., Florida Statutes, and Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05), to account for the ¼ portion of the additional court cost of \$65.00 imposed by the Board of County Commissioners to be used “as determined by the Board of County Commissioners to support teen court programs, except as provided in s. 938.19(7), juvenile assessment centers, and other juvenile alternative programs.” Inasmuch as the Board of County Commissioners, pursuant to the provisions of Section 938.19, Florida Statutes, and Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05) has chosen to impose the \$3.00 additional court cost specifically in support of the Teen Court Program, this portion of the \$65.00 additional court cost may not be used to support the Teen Court Program (See Section 938.19(7), Florida Statutes). Unexpended funds at year-end, if any, are transferred to the Court Innovations Fund (Fund 197).

Crime Prevention Fund (Fund 1196) – Established Pursuant to § 775.083(2), Florida Statutes, to account for the court costs assessed and collected in each instance a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under state law, or a violation of any municipal or county ordinance if the violation constitutes a misdemeanor under state law. The court costs imposed by this section shall be \$50 for a felony and \$20 for any other offense and shall be deposited by the clerk of the court into an appropriate county account for disbursement for the purposes provided in this subsection. The county shall account for the funds separately from other county funds as crime prevention funds. The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under ss. 163.501-163.523.

Description of Funds and Accounts

Court Innovations (Fund 1197) – Created to account for that portion (25%) of the additional court cost authorized pursuant to § 939.185, Florida Statutes, and imposed by the Board of County Commissioners by the provisions of Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05) which is required to be used to fund innovative court programs, to supplement State funding of state court elements, and to aid the County in funding local requirements. Funds may not be expended without the consent of the Chief Judge or his/her designee. During prior fiscal years, significant funding was also received in this fund from Annual “Drug Court” Grants. This grant funding is no longer available. Unexpended funds at year-end, if any, remain in this fund (Fund 197) and “roll-over” to the next year.

Teen Court (Fund 1198) – Created pursuant to the provisions of Section 938.19, Florida Statutes, as further implemented by the provisions of Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05), to account for the additional court cost of \$3 assessed in the circuit and county court in the county against each person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, or adjudicated delinquent for a violation of a criminal law, a delinquent act, or a municipal or county ordinance, or who pays a fine or civil penalty for any violation of chapter 316. Any person whose adjudication is withheld under s. 318.14(9) or (10) shall also be assessed the cost. All amounts collected by the Clerk of the Circuit Court under this section shall be deposited into an account specifically for the operation and administration of the Flagler County Teen Court Program. Unexpended funds at year-end, if any, remain in this fund (Fund 198) and “roll-over” to the next year.

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The County has seven debt service funds.

Judicial Center \$25,500,000 General Obligation Bonds, Series 2015 (Fund 1211) – Established to account for the debt service required in connection with the \$32,990,000 General Obligation Bonds, Series 2005, which were issued in September 2005. Interest rates range from 3.00% to 4.375%. The payment of the principal and interest on the bonds is payable from and secured by a pledge of ad valorem taxes on all taxable property within the County. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. Average annual debt service totals \$1,980,000. The final maturity date is July 1, 2035. On November 2, 2004, a majority of the qualified electors residing in Flagler County approved a referendum authorizing the issuance of general obligation bonds in an amount not to exceed \$33,000,000 payable from and secured by a pledge of ad valorem taxes, with a debt service term not exceeding thirty (30) years. There is no stated limit on the millage rate which may be levied to pay the debt service on the bonds. The bonds were issued for the purpose of financing the construction of a new County Judicial Center. A separate millage rate was established for the first time in fiscal year 2008. In prior years (fiscal year 2006 and 2007), the ad valorem taxes required to service this debt were included within the general fund and then transferred to the debt service fund. In March 2015, the BOCC authorized the issuance of General Obligation Refunding Bonds Series 2015 to refund the Series 2005 General Obligation Bonds with the same maturity date. By refunding the loan, the coupon rates now range from 2% to 5% depending on the year of maturity and savings of approximately \$3,000,000 over the next 20 years.

Capital Improvement and Refunding Revenue Bonds, Series 2015 \$42,775,000 (Fund 1212) – Established February 2015 to refund Capital Improvement Revenue Bonds, Series 2005 and finance the construction of the Sheriff’s Operation Center, Flagler County Jail Expansion, and other capital projects. Flagler County agreed to appropriate Non-Ad Valorem revenues amounts sufficient to pay principal and interest on the Bonds when due. Principal payments are due October 1st and interest payments are due October 1st and April 1st of each year. The final maturity date is October 1, 2035.

Taxable Special Assessment Revenue Note, Series 2018A, \$1,520,000 (Fund 1213) - Established March 2018, to finance the construction of sea walls in Painter’s Hill. The vinyl seawall with a concrete cap will protect adjacent homes along the shoreline. The Note is issued pursuant to Chapter 125, Florida Statutes, Article VII of the Florida Constitution and other applicable provisions of law, and Resolution No. 2018-20 duly adopted by the Board of County Commissioners of the County on March 5, 2018, Resolution No. 2017-69 duly adopted by the Board Of County Commissioners on December 20, 2017, and the Loan Agreement by and between the County and CenterState Bank, N.A. A public hearing was held September 5, 2018, to levy non-ad valorem assessments for the Painters Hill Seawall. The Board utilized the uniform method for the levy, collection and enforcement of non-ad valorem assessments to defray a portion of the costs of the project. The Note shall bear interest at a fixed rate not greater than 3.94% per annum, calculated on a 30/360-day basis, and shall be dated the date of delivery. Interest on the Note shall be payable semi-annually commencing January 1, 2019, and on each January 1 and July 1 thereafter until the Note is paid in full. Principal on the Note will be payable annually commencing on July 1, 2019, and on each July 1 thereafter and the Note shall mature on July 1, 2033. The County may prepay the Note in whole or in part, at any time, without a prepayment premium or penalty. The County may also make additional principal payments on the Note between July 1 and July 31 of each year.

Description of Funds and Accounts

Taxable Special Assessment Revenue Note, Series 2018B, \$3,112,000 (Fund 1214) - Established June 2018, to finance the Restoration of Emergency Berm (Dune) and partial Engineered Dune to mitigate against the loss of land and structures. The Board of County Commissioners created the Dune Restoration Project Special Assessment District in December of 2017 to address hurricane damage to the portion of the beach within this Assessment District. The Note is issued pursuant to Chapter 125, Florida Statutes, Article VII of the Florida Constitution and other applicable provisions of law, and Resolution No. 2018-40 duly adopted by the Board of County Commissioners of the County on June 18, 2018, Resolution No. 2017-68 duly adopted by the Board of County Commissioners on December 20, 2017, and the Loan Agreement by and between the County and Branch Banking and Trust Company. A public hearing to levy non-ad valorem assessments was held on September 5, 2018. The Note shall bear interest per annum at the rate of 3.97%, which shall be calculated on the basis of a 360-day year consisting of twelve (12) thirty (30) day months. Interest on the Note shall be paid semi-annually on every July 1 and January 1, commencing January 1, 2019 until the Note is paid in full. Principal on the Note shall be paid in annual installments beginning July 1, 2019, and thereafter on each July 1 without presentation of the Note, except with respect to the final payment of principal after all amounts due and owing to the Lender have been paid. The County may prepay this Note in whole, at any time, without a prepayment premium or penalty. The County may also make additional partial prepayments on the Note on any interest payment date from Dune Assessments that have been prepaid to the County.

Bond-Cap Imp Rev S2020 (Fund 1215) – Created to account for the required principal and interest payments in connection with the \$20,000,000 Capital Improvement Revenue Note, Series 2020 for the new Sheriff's Operations Center. The Note shall bear interest per annum at the rate of 1.83%, Final maturity date is October 1, 2035. The funding source of the required debt service payments is the legally available Non-Ad Valorem proceeds of the General Fund.

Capital Improvement Non-Ad Valorem Refunding Revenue Bonds, Series 2024 (Fund 1216) – Created for the refinancing of Capital Improvement and Refunding Revenue Bonds, Series 2015 (Fund 1212). In FY 2025, this debt was refinanced to a \$24,965,000 loan at a 5% interest over 10 years and moved into this fund to account for the remainder of the loan term.

(ESL) III Series 2009 (Fund 1219) – Created to account for the required principal and interest payments in connection with the \$10,000,000 Limited General Obligation Tax Bonds, Series 2009 which were issued in August 2009. The interest rate is fixed at 5.11%. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. Given the fixed interest rate, the annual debt service requirement declines over the life of the bonds. The final maturity date is July 1, 2029. On November 4, 2008, a majority of the qualified electors residing in Flagler County authorized the levy of an ad valorem tax in an amount not to exceed 0.25 mills for 20 years for the purpose of acquiring certain lands within the County to protect the drinking water supply, wildlife habitat and environmentally sensitive lands. The referendum authorized the County to issue up to \$40,000,000 in limited tax general obligation bonds to finance the cost to acquire the lands and, with certain limitations, make the land available for access, passive recreational uses and natural community restoration. Proceeds will be used to finance the cost of land acquisitions for Bings Landing Addition, Sweetbottom Plantation and Bay Drive Addition.

Bond Grant Anticipated Note Series 2020 (Fund 1221) – Created to account for a short-term borrowing to pay for the Army Corp Dune Restoration Project. The Florida Department of Transportation (FDOT) has provided a reimbursement grant with no local match. This issuance is used to pay the Army Corp upfront and will be repaid once the reimbursement from FDOT is received.

Description of Funds and Accounts

Capital Projects Funds are used to account for resources designated to construct or acquire general fixed assets and major improvements. The County has four capital projects funds.

Beachfront Parks Capital (Fund 1307) – Established during fiscal year 1997-98 to account for that portion (\$1,075,000) of the contribution received from the developer, to be used for capital improvements to the Malacompra Beach Front Park. On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with Lowes Ocean Hammock, Ltd., and the simultaneous contribution of \$1,675,000 from the developer. In exchange for 33 acres of property known as the 16th Road Park, the County received a 47.01-acre parcel known as the Malacompra Beach Front Park on a 306.98-acre parcel known as the Malacompra Greenway located along S.R. A1A. Fund 1307 was established with \$1,075,000 of the total contribution to cover the cost of Park improvements. The improvements may consist of restrooms, pavilions, benches, walkways, pedestrian and bike paths, picnic areas, site development, extension of water and sewer within the parks and all costs and fees associated with the planning, design, permitting and construction, as well as reconnection, of the wetlands bifurcated by Malacompra Road are all considered permissible uses of this construction/development money.

Beachfront Park Maintenance (Fund 1308) – Created during FY1997-98 to account for that portion (\$600,000) of the contribution received from the developer, to be used for maintenance of the capital improvements at the Malacompra Beach Front Park. On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with 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. A1A. Fund 1308 was established with \$600,000 of the total contribution to be deposited in an interest-bearing account as a trust fund for the maintenance of the Parks. Parks maintenance is to be provided from the interest generated from the Park Maintenance Trust Fund. In the event these monies are insufficient in any given year to cover the maintenance costs, up to 10% of the principal may be used to cover these costs. Monies were placed in reserves until construction of parks is completed in Fund 1307.

½ Cent Discretionary Sales Tax (Fund 1311) - Established with the adoption of the Small County Surtax approved on October 1, 2012, this fund was created to account for the revenue and related capital projects, such as the Jail Design and expansion. This funding replaced the Infrastructure Surtax that expired on January 1, 2013, which was pledged for the repayment of Capital Improvement Revenue Bonds, Series 2005. The debt service schedule of the bonds took this expiration into account and decreased accordingly. The intent of the Small County Surtax is to maintain and to improve the quality of life of the residents of Flagler County. The revenues and any interest accrued will be used for the purpose of paying cost that are associated with construction, reconstruction, or improvement of public facilities, including but not limited to public safety facilities, roads, bridges and storm water projects, beach restoration, recreational improvements, and general public infrastructure. This ½ cent Small County Surtax is to include operational expenses of any infrastructure and any other public purpose defined and authorized by Section 212.055 (3), Florida Statutes. The proceeds from the Small County Surtax are distributed to the County and its municipalities using the state prescribed default formula.

Capital Improvement Revenue Bond (Fund 1312) – Established during the fiscal year 2014-15 to account for a portion of the proceeds of the \$42,775,000 Capital Improvement & Refunding Revenue Bonds Series 2015 obligated to finance the construction of the Sheriff's Operation Center, Flagler County Jail Expansion, and other capital projects. The proceeds were transferred to this fund to be used for the construction of these projects.

Dune Restoration Project (Fund 1314) – Established during Fiscal Year 2017-18 to account for the loan proceeds (Taxable Special Assessment Revenue Note, Series 2018B) to cover cost of the restoration of emergency berm (dune) and partial engineered dune to mitigate against the loss of land and structures. The Flagler County Board of County Commissioners adopted Resolution 2017-68 to assess and collect non-ad valorem assessments associated with the costs of installing and financing an emergency protective berm along the beach. An emergency protective berm will help ensure the future viability of the parcels along the coastline belonging to Ocean Hammock Property Owners Association, Inc., Hammock Dunes Owners' Association Inc. and LRA Hammock Beach Ocean, LLC. The cost for the restoration of the Emergency berm will include final design and permit costs, dune sand and vegetative plantings, surveying, construction inspection and management, procurement and finance costs and engineer certifications plus all labor and equipment and all other costs associated with the dune construction and to pay the cost of issuance. This project will continue through May 2019.

Description of Funds and Accounts

CPF –New Sheriff Ops Center (Fund 1315) – Established to account for all funding and expenditures related to the New Sheriff Ops Center built beginning in Fiscal Year 2020-21.

General Capital Projects (Fund 1316) – Established in FY 2021-22 per the Capital Improvement Policy to account for major capital projects that do expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$100,000 or greater and a useful life of 5 years or more. Innovation Technology (IT) greater than \$20,000 are included in this fund.

Marineland Acres District (Fund 1318) - Collection of a Special Assessment was approved by the Board of County Commissioners beginning in FY 2016-17. The purpose of the District is to create and maintain a stormwater management system for the portion of the Hammock that lies between the south side of MalaCompra Canal and Washington Oaks State Park, and lying east of State Road A 1 A. The stormwater management system is intended to protect each owner's property in the event of potentially hazardous storms. The system is designed to minimize any hazards, minimize damage to property and protect the general public health of the area. This system will also better assure that stormwater runoff entering the Matanzas River/Intracoastal Waterway is environmentally less polluted than today's runoff. These activities and functions of the District will provide benefits to all property owners within the District. Properties within the Marineland Acres Drainage Basin District will be subject to an annual maximum assessment of \$600. The assessment is based on whether the property is developed or vacant. The initial recommended assessment for developed lots is \$435.00 for the first year. For vacant lots, the initial recommended assessment is \$220.00 for the first year. Each lot within the District will be subject to the assessment.

2009 ESL (Environmentally Sensitive Lands) Capital Projects Fund (Fund 1319) – Established during fiscal year 2008-09 to account for the net proceeds of the \$10,000,000 Limited Tax General Obligation Bonds, Series 2009. The net proceeds (after subtracting the estimated costs of issuance of \$51,000) of \$9,949,000 were deposited into this fund in September 2009 and used to fund the cost of acquiring the Bing's Landing Addition, Sweetbottom Plantation, and Bay Drive properties.

Capital Projects Fund Beach Renourishment (Fund 1320) – This fund was created to account for the Army Corp Dune Restoration Project. Funding for this project is tied to the Fund 1221 debt service fund.

Proprietary Fund Types - Proprietary funds are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on the balance sheet, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for the Proprietary Fund Types report increases (revenues) and decreases (expenses) in total economic net worth. The County has five enterprise funds and one internal service fund as follows:

Enterprise Funds

Airport (Fund 1401) – Created to account for the Flagler County Airport, a public use, General Aviation (GA) airport that is owned, operated and maintained under the direction of the Flagler County Board of County Commissioners. The Airport primarily serves corporate aviation and general aviation activity. There are no scheduled airlines providing service at the airport. The airport covers 1,257 acres with two lighted 5,000-foot-long runways with associated lighted taxiways and aprons. The airport also has a 3,000-foot water runway. According to the Federal Aviation Administration (FAA) data, the airport ranks as the 2nd busiest in Florida, and 4th in the country out of the 252 General Aviation airports participating in the Contract Tower program with a 176,000 takeoff and landings per year. The high amounts of air traffic led to the construction of an Air Traffic Control Tower, which went operational in October 2009. There are currently 80 aircraft based at the airport. Significant operating revenues are derived from the sale of fuel (both Avgas and Jet Fuel) as well as the rental of hangars, aircraft tie-downs and other building and land leases at the Airport. Capital Improvement Program (CIP) grants for airport operational and economic development projects are received from the FDOT and FAA and require varying percentage levels of local matching funds. The FAA provides entitlement grant funding for operational and safety related projects via the federal Airport Improvement Program (AIP). FDOT provides grant assistance for FAA, AIP and economic development projects.

Description of Funds and Accounts

Landfill (Fund 1402) – Established to account for the operation, closure and postclosure care costs of the Old Kings Road Landfill, the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old Kings Road Landfill, and the Bunnell Landfill, as well as the costs associated with the household hazardous waste collection center and the used oil collection center. The Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste, was opened in 1977 and closed in 1991. The Old Kings Road Construction and Demolition Debris C&D facility was opened in 1991 and closed in 2006. The Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture was opened in 1974 and closed in 1989. The County continues to operate the household hazardous waste collection center and the used oil collection center although there is currently no dedicated revenue source to pay for them. Please see the fund descriptions for the Old Kings Road Landfill (Fund 1408), the Construction & Demolition Debris Landfill (Fund 1409), and the Bunnell Landfill (Fund 1410), for a more complete discussion of closure and postclosure care cost funding. In addition, please note that these three special revenue funds are not separately stated for financial reporting purposes but rather they are consolidated into the sanitary landfill fund (Fund 1402).

Residential Solid Waste Collection (Fund 1405) – Created to account for residential solid waste collection services provided in the unincorporated areas of Flagler County. Actual solid waste collection services are performed by a contracted vendor. Prior to January 1, 2008, billing for these services was performed by County Staff. As part of the fiscal year 2008-09 budget adoption process, a non-ad valorem per parcel special assessment was added to the tax bills. These special assessments represent the most significant revenue source in this fund. Solid Waste services provided include collection of residential solid waste twice a week, collection of recyclable materials once a week, and collection of yard trash once a week.

Old Kings Road Landfill (Fund 1408) – Created, pursuant to the provisions of Flagler County Resolution Number 96-54, to account for the funds placed in escrow for long-term maintenance (i.e., closure and post-closure care costs for up to thirty years after final closure) for the Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste. The Old Kings Road Landfill was opened in 1977 and closed in 1991. Since this landfill was closed prior to the implementation of regulations providing for the funding of closure and post-closure care costs, no revenue source existed to fund these costs. Consequently, this fund received initial funding during fiscal year 1995-96 from an interfund transfer in the amount of \$120,000 from the capital projects fund. Subsequently, during fiscal year 2000-01, additional funding was provided (totaling approximately \$750,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Construction & Demolition Debris Landfill (Fund 1409) – Established to account for the funds placed in escrow for long-term maintenance (i.e., closure and post-closure care costs for up to thirty years after final closure) for the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old Kings Road Landfill. The Old Kings Road C&D facility was opened in 1991 and closed in 2006. Although as a C&D facility the requirements for the funding of closure and post-closure care costs are significantly different from those associated with a Class I Landfill, there was no specific revenue source collected during the years it was in operation to fund these costs. Consequently, during fiscal year 2000-01, significant funding was provided (totaling \$270,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Bunnell Landfill (Fund 1410) – Created to account for the funds placed in escrow for long-term maintenance (i.e., closure and post-closure care costs for up to thirty years after final closure) for the Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture. The Bunnell Landfill was opened in 1974 and closed in 1989. Since this landfill was closed prior to the implementation of regulations providing for the funding of closure and post-closure care costs, no revenue source existed to fund these costs. Consequently, this fund received funding during fiscal year 2000-01 (totaling approximately \$570,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Description of Funds and Accounts

Internal Service Funds

Health Insurance Fund (Fund 1501) – Established to account for the amounts collected and the claims paid in connection with the self-insured health benefits coverage provided to employees of the Board of County Commissioners, as well as employees of the various constitutional officers. In addition to major medical coverage, the County also self-insures dental coverage. This fund also serves as a conduit for the payment of insurance premiums in the areas of vision insurance and life insurance.

Risk Fund (Fund 1502) – Established in FY 2023-24 this fund was created due to the rising cost of property insurance for county-owned facilities. The Board determined that buildings that had a replacement value of less than \$1,000,000 and or had not received any fundings for repair from FEMA would be self-insured by the County.

Rolling Stock Replacement Fund (Fund 1503) – Established in FY 2024-25 this fund was created to account for the replacement of rolling stock including vehicles and equipment.

LINKS AND CONTACT INFORMATION

Reference Links

[Flagler County Transparency Dashboard](#)

[Visit Flagler](#)

[Resolution 2025-74 - Adoption of FY 2025-26 Tentative Budget](#)

[Resolution 2025-79 - Adoption of FY 2025-26 Millage Rates](#)

[Resolution 2025-80 - Adoption of FY 2025-26 Final Budget](#)

[FY 2025-26 Pay Plan](#)

[Budget Management Policy](#)

[Capital Improvement Policy](#)

[Debt Management Policy](#)

[Financial Management Policy](#)



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Social Media



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ADOPTED BUDGET
FY 2025-2026