

FY 2024 - 2025 ADOPTED BUDGET

October 1, 2024 - September 30, 2025

Flagler County



Table of Contents

Preface		FTE Authorization Summary by Department	81
Board of County Commissioners	6	Position Summary by Department	84
Contact Us	7	Revenue and Expenditure Summary of the General Fund	95
Other Contacts	8	BOCC Expenditures of General Fund Departments	96
Acknowledgements	9	Appropriation Summary by Category BOCC Only - General Fund	97
Geography	10	Property Tax Levied for General Fund	100
History	11	Countywide Taxable Property Value	101
Governance, Economy, Etc	12	2024 Countywide Taxable Values	102
Organization Chart	13	Property Taxes for a home valued at \$300,000	103
Budget Award	14	Breakdown of a Homeowner's Tax Bill	104
Message from the County Administrator	15	History of Taxable Value and Millage Rates	105
Budget Highlights	19	United States Consumer Price Index (CPI)	106
Strategic Plan Focus Areas	25	Long-Term Financial Planning	107
Basis of Budgeting and Requirements	26	Five-Year Projections	108
Annual Budget Process	28		
Budget Process Highlights	29	Section 2 - Constitutionals	112
TRIM Process	30	Constitutional - Summary	113
Budget Calendar	31	Sheriff	114
Budget in Brief	32	Property Appraiser	118
		Tax Collector	120
Section 1 - Summary	34	Clerk of the Circuit Court and Comptroller	122
Fund Classifications	35	Supervisor of Elections	124
Source of All Funds	38	Judicial - Summary	127
Use of All Funds	39	Court Services/State Attorney/Public Defender	128
Revenues and Expenditures Summary by Fund	40	Pretrial Services Supervision	129
Summary of Revenues - All Funds	64	Guardian Ad Litem	130
Summary of Expenditures/Expenses - All Funds	67		
Schedule of Interfund Transfers	70	Section 3 - General Fund	131
Reserves Summary by Fund	71	General Fund Revenues	132
Fund Balance History by Fund	74	BOCC Appropriation Summary	137
Population & Authorized Position Counts	78	Administration - Summary	138
Personnel Services Category All Funds - BOCC Only	79	Board of County Commissioners	139
Summary of Personnel Services All Funds - BOCC Only	80	Administration	140

Table of Contents

Section 3 - General Fund (continued)		Flight Operations	226
Communications	141	Fire/EMS Equipment	230
Human Resources	145	Ag Extension Services	231
Veterans Services	150	General Services	236
Financial Services	153	General Services Administration	237
Office of Management and Budget	154	Fleet Management	238
Office of Procurement and Contracts	157	Public Transportation	241
Economic Development	160	Facilities Management	244
Land Management	162	Government Services Building (GSB)	248
Natural Resource Land	168	Recreation Facilities	249
Innovation Technology	172	Vessel Registration	253
IT Department	173	Carver Center	254
Geospatial Info Systems	177	Bull Creek Fish Camp	255
Cyber Security	178	Princess Place	256
IT Project Management	179	Princess Place Eco-Cottages	257
Public Safety Software	180	Non-Departmental	258
Unmanned Aerial Systems	182	Pooled Expenditures	259
Health & Human Services	183	Tax Increment Value	261
Health & Human Services Administration	184	Value Adjustment Board	262
Human Services	185	Interfund Transfers	263
Senior Services	191	Medical Examiner	264
Adult Day Care	195	Reserves	265
Congregate & Home Delivered Meals	198	FCSO Internal Charges	266
Library	199	Law Enforcement Education Funds	267
Palm Coast Library	202	Insurance	268
Bunnell Library	203		
County Attorney	204	Section 4 - Special Revenue Funds	269
Engineering	206	Special Revenue Funds Appropriation Summary	270
Emergency Management	212	County Transportation Trust Fund - Road & Bridge	271
Fire/Rescue	217	Constitutional Gas Tax Fund	278
Fire/Rescue Administration	218	Law & Legal Funds	280
Fire/Rescue	219	Legal Aid	281
EMS	224	Law Enforcement Trust	282

Table of Contents

Section 4 - Special Revenue Funds (continued)		Transportation Impact Fee East - Old East	318
Law Library	283	Transportation Impact Fee - West	319
Courthouse Facilities	284	Transportation Impact Fee - East New	320
Domestic Violence Trust	285	Transportation Impact Fee - D1	321
Alcohol & Drug Abuse Trust	286	Transportation Impact Fee - D2	322
Court Technology - Court Services	287	Public Safety Impact Fees	323
Court Technology - Court Related Technology/State Attorney	288	Law Enforcement Trust Impact Fee	324
Court Tech. - Public Defender/Criminal Conflict & Civil Regional Cou	289	Fire Rescue Trust Impact Fee	325
Juvenile Diversion	290	EMS Trust Impact Fee	326
Crime Prevention	291	Economic Opportunity	327
Court Innovations	292	Special Assessment Funds	328
Teen Court	293	Daytona North Service District	329
Tourist Development	294	Hammock Dunes CDD	330
Capital Projects	297	North Malacompra Drainage Basin District	331
Promos & Advertising	298	Bimini Gardens MSTU	332
Beach Restoration	300	Espanola Special Assessment	333
Opioid Settlement	301	Rima Ridge Special Assessment	334
Washington Oaks Park Dune Restoration	302	Housing	335
Environmentally Sensitive Lands	303	State Housing Initiatives Partnership Program (SHIP)	336
Environmentally Sensitive Lands (Old Fund)	304	Neighborhood Stabilization Program 3 (NSP3)	337
Environmentally Sensitive Lands	305	CDBG Urban Development	338
Utility Regulatory Authority	306	Growth Management	339
Culture & Recreation Impact Fees	307	Municipal Svcs Fund - Planning & Zoning, Code Enforcement	340
Park Impact Fee D1	308	Building Department Fund	347
Park Impact Fee D2	309	Innovation Technology	353
Park Impact Fee D3	310	Emergency Communications - E-911	354
Park Impact Fee D4	311	IT Replacement Fund	358
Park Impact Fee Zone 1	312	Public Safety Communications Network	359
Park Impact Fee Zone 2	313	Grants	363
Park Impact Fee Zone 3	314	Capital Preservation Fund	366
Park Impact Fee Zone 4	315	Disater Fund	367
Library Trust Impact Fee	316		
Transportation Impact Fees	317		

Table of Contents

Section 5 - Debt Service	368	Section 7 - Enterprise Funds and Internal Service Funds	429
Debt Service Payments for FY 24-25	369	Enterprise and Internal Service Funds - Appropriation Summary	430
Debt Summary for FY 24-25	370	Airport	431
Summary of Outstanding Debt	371	Solid Waste/Landfills	442
Debt Services - Summary	372	Solid Waste (Landfills)	443
Justice Center - General Obligation Bonds, Series 2015	373	Residential Solid Waste	446
Capital Improvement & Refunding Rev. Bonds, Series 2015	375	Old Kings Road Landfill	447
Taxable Special Assessment Revenue Note, Series 2018	377	Construction & Demolition Debris Landfill	448
Taxable Special Assessment Revenue Note, Series 2018B	379	Bunnell Landfill	449
Capital Improvement Revenue Note, Series 2020	380	Health Insurance Fund	450
Limited Ad Valorem Tax Refunding Bonds, Series 2016	382	Risk Fund	453
Tourist Development Tax Revenue Bond, Series 2017	384	Rolling Stock Replacement Fund	454
Bond Grant Anticipation Note Series 2020	385		
		Section 8 - Appendices	455
Section 6 - Capital Funds, Projects, Equipment, & Technology	386	Classification of Funds	456
Beachfront Parks Capital	388	Description of Object & Sub-Object Codes	458
Beachfront Park Maintenance	389	Summary of Financial Policies	468
1/2 Cent Discretionary Sales Tax	390	Summary of Florida Statutes Pertaining to County Budgets	469
Capital Improvement Revenue Bond 2015	391	Glossary of Terms	470
Dune Restoration Project Special Assessment 2018B	392	Acronyms	479
New Sheriff Ops Center	393	Description of Funds and Accounts	481
General Capital Projects	394	Pay Plan	495
Marineland Acres Drainage Basin District	395	Resolution 2024-77 - Adopt Tentative Budget	503
Environmentally Sensitive Lands	396	Resolution 2024-81 - Adopt Final Millage Rates	524
Capital Project Fund - Beach Renourishment	397	Resolution 2024-82 - Adopt Final Budget	527
Capital Improvement Program	398	Resolution 2023-69 - Budget Management Policy	548
Capital Improvement Project Pages	404	Resolution 2024-34 - Financial Management Policy	558
Capital Equipment Replacement Program	424	Resolution 2023-71 - Capital Improvement Program Policy	563
Rolling Stock	426	Resolution 2024-30 - Debt Management Policy	574
		Index	583

FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS



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

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

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

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



Contact Us

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

Social Media



Departments

Administration
386-313-4001

Airport
386-313-4220

Attorney
386-313-4005

Economic Development
386-313-4070

Emergency Management
386-313-4200

Engineering
386-313-4006

Extension Services
386-437-7464

Financial Services
386-313-4008

General Services
386-313-4020

Growth Management
386-313-4003

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

Human Resources
386-313-4035

Innovation Technology
386-313-4284

Land Management
386-313-4064

Library
386-313-4175

Parks & Recreation
386-313-4020

Public Works
386-313-4136

Solid Waste
386-313-4179

Transportation
386-313-4100

Tourism
386-313-4230

Utilities (now FGUA)
904-990-1441

Veterans Services
386-313-4014



Other Contacts

Municipalities

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

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

City of Palm Coast
160 Lake Avenue
Palm Coast, FL 32164
(386) 986-2360
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Town of Beverly Beach
2735 N Oceanshore Blvd
Flagler Beach, FL 32136
(386) 439-6888
<https://www.mybeverlybeach.org>

Town of Marineland
176 Marina Dr.
St. Augustine, FL 32080
(386) 814-9886
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Constitutionals

Sheriff
1769 E. Moody Blvd.
Bunnell, FL 32110
(386) 313-4911
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Property Appraiser
1769 E. Moody Blvd., Bldg. 2 Suite 201
Bunnell, FL 32110
(386) 313-4150
<https://qpublic.net/fl/flagler>

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

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

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

Misc.

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

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

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

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

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



FY 2024 - 2025 ADOPTED BUDGET

Prepared by:

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

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GEOGRAPHY

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

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

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

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



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, Emergency Management, Engineering, Extension Services, Fire/Rescue, Financial Services, General Services, Growth Management, Health and Human Services, Human Resources, Innovation Technology, 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.

92.3% of Flagler County citizens (aged 25 and older) have a high school degree or higher and 28.4% have a bachelor's degree or higher.

POPULATION

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

Flagler County's estimated population is 137,756 with 268.9 persons per square mile. As of the 2020 Census, there are 55,565 housing units with 87% occupied.

Source: Office of Economic and Demographic Research

ECONOMY

The total Just Value of property in Flagler County in 2023 was \$24,486,586,128 with a Taxable Value of \$14,513,096,684.

According to Realtor.com, the median price of homes sold was \$391,450 in January 2024 compared to \$355,000 in January of 2023.

As of 2022, Flagler County's labor force (aged 18 and older) is 48.8% of the County's population.

	<u>Flagler County</u>	<u>Florida</u>
Per Capita Personal Income	\$60,291	\$64,806
Median Household Income	\$69,251	\$67,917
Median Family Income	\$80,702	\$81,514
Average Annual Wage	\$45,803	\$63,770
Unemployment Rate	3.5%	3.0%
Percent in Poverty	9.1%	12.7%

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.

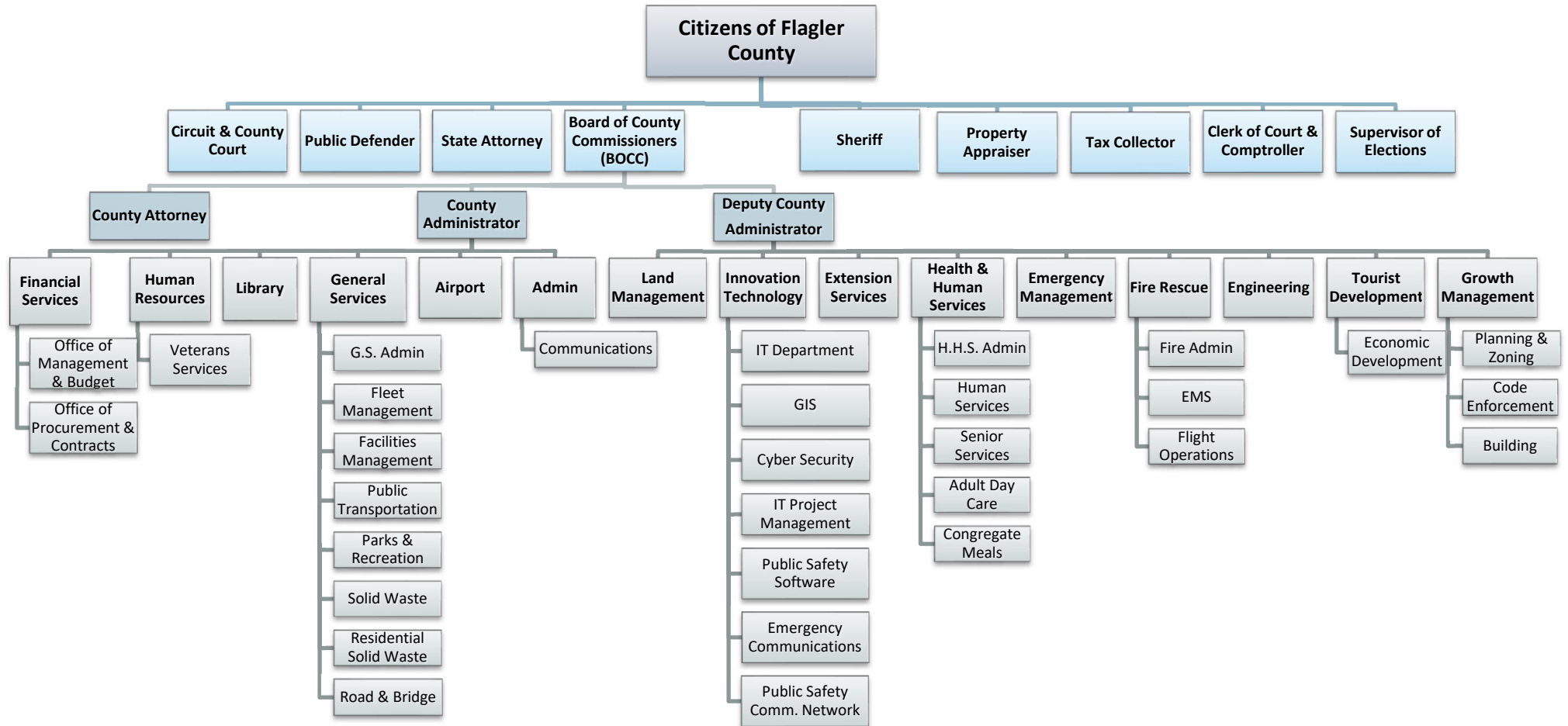
Sources: Florida Department of Revenue
Office of Economic and Demographic Research
Realtor.com

MAJOR EMPLOYERS

Flagler County School Board	2,257	Wal-mart Associates Inc	462
Memorial Hospital Flagler Inc	1,823	Boston Whaler	402
Publix	863	Target Corp	197
ALSW/Yellowstone/Verdego	890	Home Depot USA Inc	182
Flagler County Government	842	Lowe's Home Centers	174
Publix Super Market Inc	863	Kanthal Corporation	148
Aimbridge/Hammock Dunes Club	437	Winn-Dixie Stores Inc	144
City of Palm Coast	591	US Postal Service	146

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

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, 2023. 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, 2023

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 2025 Adopted Budget

Date: October 1, 2024



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 2025 Budget, including the Capital Improvement Program for Fiscal Years 2025 through 2029. I thank you for your guidance and leadership which has allowed us to create this document. This budget is balanced and provides a fiscally sound approach to budgeting, allowing us to be responsible financial stewards of the community's resources.

The FY2025 Adopted Budget was developed based upon Board of County Commissioners (BOCC) directives and prior considerations. This budget provides for the implementation of the BOCC's Strategic Goals as well as legislative and other established priorities. Flagler County has recognized an increase in the assessable tax base for FY2025, and other revenue sources have shown stabilization through the most recent fiscal year. By maintaining current levels of service and focusing on managing existing facilities, the adopted budget resulted in a decrease in the adopted millage rate for FY2025. This is largely due in part to County departments' dedication to managing expenses and prioritizing bottom line needs, while providing the high-quality services and amenities that the public expects.

Our dedicated staff have produced a budget that addresses the critical needs facing our community, while working to alleviate our taxpayers. I am submitting the FY2025 recommended budget in the amount of \$307,753,121 reflecting the operating and capital budgets combined, which is an increase of \$20,714,582 from the adopted FY2024 Budget. The FY2025 Budget includes an aggregate millage rate of 8.2343 mills. This represents the fourth (4th) consecutive year of a millage rate reduction and signifies a total reduction of 0.3504 mills of the aggregate millage rate since Fiscal Year 2021. The largest contributors to the bottom-line increase are additional tax base growth, and our team's continued success in winning State and Federal funding opportunities to advance our priority initiatives. Securing these competitive grant dollars and legislative appropriations exponentially multiplies the impact of our own existing funds.

The County's increase in tax base, when added to the tax rate reduction in FY2024, provided an increase of \$14,234,895 or 13.06% for the General Fund from the amount of property tax revenue included in the Adopted Fiscal Year 2023-24 Budget. Departmental budgets reflect each underlying division's needs with any new or enhanced levels of service reflected accordingly. Increases that could not be avoided or absorbed within the budgets include repair and maintenance costs, fuel, electricity, contracted services, Florida Retirement System (FRS) employer contributions, employer health insurance contributions and cost-of-living adjustments.

Flagler County is value and service driven, striving to provide the level of service that is not only expected, but in some instances demanded. To retain and attract a talented workforce, a new performance merit pay is included in the FY2025 Adopted Budget. The largest impact to this budget comes from increasing our reserves, fully funding increases requested by the Constitutional Officers, collective bargaining agreement obligations for public safety employees, the approved Capital Improvement Plan, increases to City's CRAs, technology investment needs, increased property insurance premiums, increase in employer contributions to health insurance, the addition of much needed staff and other operational increases that are necessary to continue services being provided. Each department strives to demonstrate responsible stewardship of County resources, and requests for additional funding for programs and services were thoroughly reviewed prior to inclusion in the FY2025 Adopted Budget.

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 FY2025 Budget.

Budget Highlights:

The FY2025 Adopted Budget achieves a number of Strategic Objectives:

- Provides the fourth (4th) year in a row decrease in the County's millage rate.
- Budgets are aligned with the Board's Strategic Plan.
- Creates reserve balances that are consistent with the County Commission direction.
- Supports the needs of the Constitutional Officers.
- Suspend the assessments in Daytona North and Bimini Gardens Service Areas.
- Invests in key focus areas to include public safety, roadways, beach nourishment, and capital equipment replacement.
- Addresses a long list of one-time projects/needs while providing both one-time and recurring revenues to support general capital investments.
- Provides for continued competitive salary and benefits in an employment marketplace driven by shortages of qualified applicants in multiple disciplines.

Each year we utilize a fiscally sound approach to budgeting, allowing us to be responsible financial stewards of the community's resources. This has already been a year of extraordinary accomplishments as we continue to invest boldly in our future and workforce to make Flagler County the best place to live, work and play. Our recently improved credit ratings reflect the County's relatively low debt, conservative fiscal management, and strong operating flexibility. This adopted budget would not have been possible without the effort, energy, talent, and commitment of the County's Constitutional Officers, Department Directors, Executive Team, and many dedicated staff members. I also wish to thank the Office of Management and Budget Team, truly, their long hours and dedicated performance make this budget presentation possible.

I am honored and privileged to serve you, County staff, and the citizens of Flagler County and I am truly grateful to you for placing your trust in me and my team. I want to particularly express my appreciation to the Board of County Commissioners for providing direction and allowing me the opportunity to lead them through the development of the FY24/25 Budget.

Respectfully Submitted,



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 FY2025 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

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

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



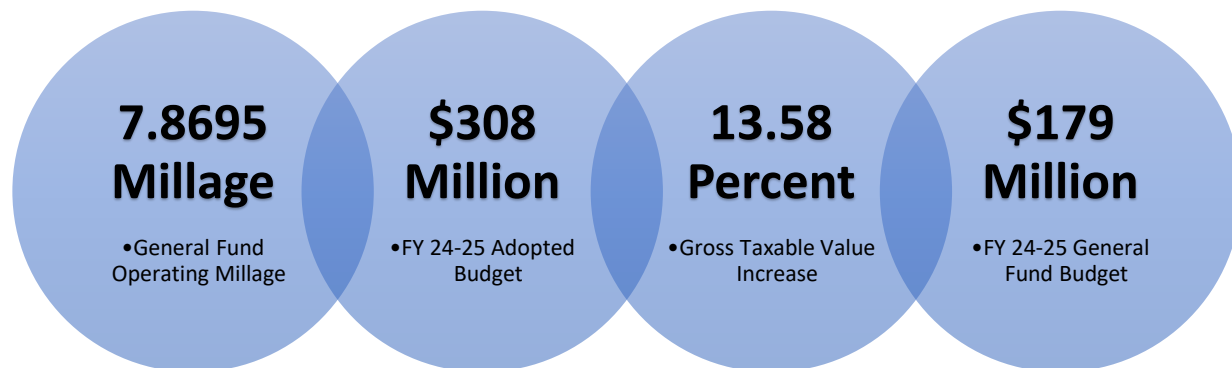
Budget Highlights

Fiscal Year 2024-2025

Budget Summary

Flagler County's adopted fiscal year 2024-2025 budget of \$308 million is the culmination of a process that included careful consideration of the goals of the Board of County Commissioners, analysis of current and desired levels of service, and availability of funds. The budget was developed utilizing the following guidelines set forth by the Board of County Commissioners:

- Reduction in Millage
- 3.9% cost of living adjustment to salaries except as agreed to in union negotiations.
- Provision for inflation in selected operating and personal services line items.
- New position requests were based on needs analysis, such as life, health, and safety considerations, or the necessity to fulfill service obligations for new or current programs.
- Capital projects were reviewed for necessity and approved based on funding availability.



In early spring, departments submitted their proposed budgets for consideration. The Financial Services Department and the County Administrator reviewed the initial requests and adjusted the budget as necessary to meet the County's needs, while maintaining fiscal responsibility. We held the County Administrator's budget hearings in May, provided updates and decision points to the Board throughout the summer, and finished up with two public hearings in September to allow opportunities for citizens to address their concerns and priorities before final decisions were made. The resulting adopted budget for Fiscal Year 2024-25 reflects the priorities and direction you, as a board, directed throughout the process. The first Truth in Millage (TRIM) Public Hearing was held on Wednesday, September 4, 2024 followed by the 2nd and Final Public Hearing was held on Monday, September 16, 2024. The adopted Fiscal Year 2024-25 balanced budget totals \$307,753,121.

The countywide operating millage rate is adopted at 7.9945 mills which is 6.28% above the rolled back rate of 7.5218 mills. This represents decrease of 0.0602 mills in the countywide operating millage rate from FY 2023-24 to FY 2024-25. The General Fund millage rate of 7.8695 mills will generate a total of \$123,192,414 (@ 95%), which is an increase of \$14,234,895.

Estimated Revenues

Millage Rates – The adopted fiscal year 2024-25 General Fund budget includes an adopted millage rate of 7.8695 mills. Property Taxes represent 89.79% of the current year revenues (i.e., total available resources of \$178,784,815 less cash carried forward of \$41,579,463).

Based on the 2024 certified taxable values, which were received from the Property Appraiser on July 1, 2024. The following is a summary of the property tax revenues included within the adopted fiscal year 2024-25 budget:

Millage Description	Adopted Millage Rate	Ad Valorem Tax Revenue @ 95%
Operating:		
General Fund	7.8695 Mills	\$123,192,414
Remainder of ESL	0.1250 Mills	1,956,802
Debt Service:		
2016 ESL	0.1250 Mills	1,956,802
2015 General Obligation Bonds	0.1148 Mills	1,797,127
Total - All Funds	8.2343 Mills	\$128,903,145

Non-Ad Valorem (Per Parcel or Per Front Foot) Assessment Revenues – As presented, the FY 2024-25 budget includes a total of \$4,034,007 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 2024-25 Special Assessments	
Residential Solid Waste Collection	\$3,875,607
Rima Ridge Mosquito Control	2,000
Espanola Mosquito Control	1,400
Painter's Hill Seawall District	100,000
Marineland Acres District	120,000
North Malacompra Drainage District	35,000
Total	\$4,134,007

Sales and Use Taxes – The adopted fiscal year 2024-25 budget contains a total of \$12,956,183 in sales and use taxes from the following sources:

Description	Adopted Fiscal Year 2024-25
Local Government Half Cent Sales Tax	\$3,899,994
Occupational Licenses	2,700
Local Option Small County ½ Cent Sales Surtax	4,414,068
Local Communications Services Tax	239,421
Local Option Tourist Development Tax	4,400,000
Total	\$12,956,183

Estimated proceeds from the Local Government Half Cent Sales Tax Clearing Trust Fund of \$3,899,994 have been included in this year's budget. Also included is \$4,414,068 from the Local Option Small County Sales Surtax. This represents a decrease of \$359,387 from the \$4,773,455 included in the fiscal year 2023-24 budget. The Local Government Half Cent Sales Tax revenue is budgeted in both the General Fund and the Capital Improvement Bond Fund 1212, which was used to construct the Jail Expansion, Sheriff's Operations Center, the GSB Complex and the West Side Fire Station. The amount of proceeds expected to be received from the Local Communications Services Tax is \$239,421.

The Local Option Tourist Development Tax budget is \$4,400,000, an increase of \$150,000 from fiscal year 2023-24.

Grants – A total of \$1,372,000 of Federal Grant funding and \$21,187,716 of State Grant funding is included in the adopted fiscal year 2024-25 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 \$2,965,295 is included in the adopted fiscal year 2024-25 budget in motor fuel tax revenues. This amount may be summarized as follows:

Description	Adopted Fiscal Year 2024-25
Local Option Fuel Tax	\$561,299
Constitutional Fuel Tax	1,328,250
County (Seventh Cent) Fuel Tax	587,363
Ninth Cent Fuel Tax	488,383
Total	\$2,965,295

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

Licenses, Permits, and Fees – The amounts from these sources total \$2,657,807 which represents an increase of \$328,680 from the \$2,986,487 included within the adopted fiscal year 2023-24 budget. This revenue category includes a number of different sources including building permit fees and right of way utilization fees.

Cash Carry Forward (Fund Balances) or Net Assets – These amounts are defined as the expected amounts that the preceding year's actual receipts exceed expenditures and are generally used to fund various budgets until receipt of ad valorem tax and non-ad valorem per parcel assessment revenues, which normally occurs in November or early December. This year's Adopted Budget includes \$94,808,997 in fund balance (or Net Assets) brought forward, which represents 30.81% of the total adopted budget of \$307,753,121. The budgeted amount of fund balance (net assets) brought forward are included in 65 funds, which are summarized as follows:

Fund	Budgeted Fund Balance
General Fund	\$41,579,463
ESL 2008 Referendum	8,627,357
Bond – Cap Imp Ref Rev S2015	5,425,243
Tourist Development Tax – Capital	5,178,778
Tourist Development Tax – Promotion	5,005,083
County Transportation Trust	3,947,866
Bond ESL 2008 Referendum	2,331,829
Gen. Obligation Bonds S2005	1,973,928
Public Safety Communications Network	1,677,781
All Other Funds	19,061,669
Totals – All Funds	\$94,808,997

Expenditures:

Personnel Services – As included, appropriations for personnel services total \$46,666,054, which represents an increase of \$4,556,670 from the \$42,109,384 included in the adopted fiscal year 2023-24 budget. The increase is primarily attributable to a 3.9% cost of living adjustment (COLA).

Employer retirement contributions as determined by the Florida Retirement System (FRS) totals \$6,686,861 which represents an increase of \$619,860 from the \$6,067,001 in the adopted fiscal year 2023-24 budget.

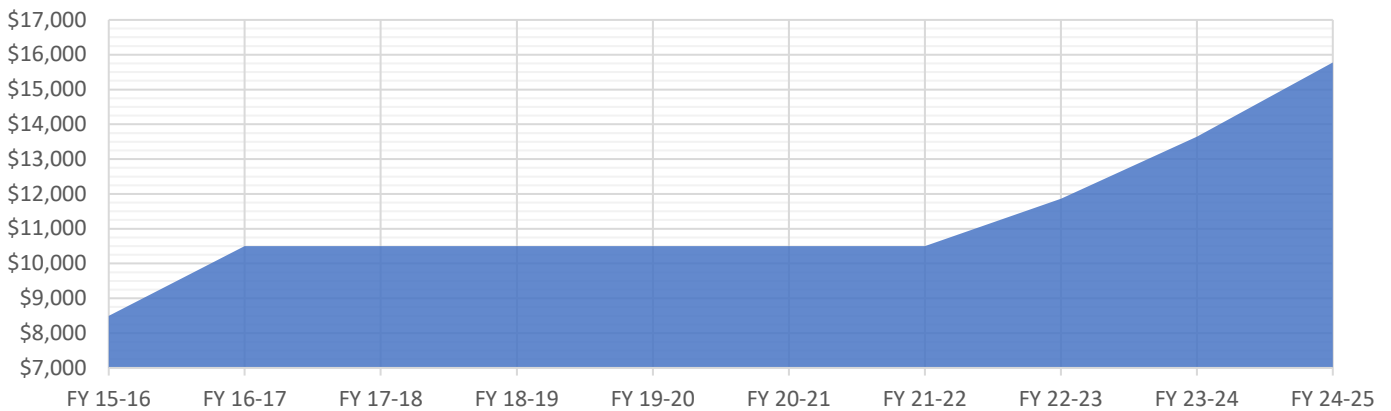
The Adopted Budget includes a total of 427.125 Full-Time Equivalent (FTE) positions in the Flagler County Board of County Commissioner departments (i.e., excluding Constitutional Officers and their respective FTEs). This represents an increase of 14.65 FTEs from the 412.475 FTE positions included in the fiscal year 2023-24 budget.

There is a total of \$1,759,855 in budgeted overtime costs. This represents an increase of \$227,240 from the \$1,532,615 included in the fiscal year 2023-24 budget. Approximately 92.90% 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:



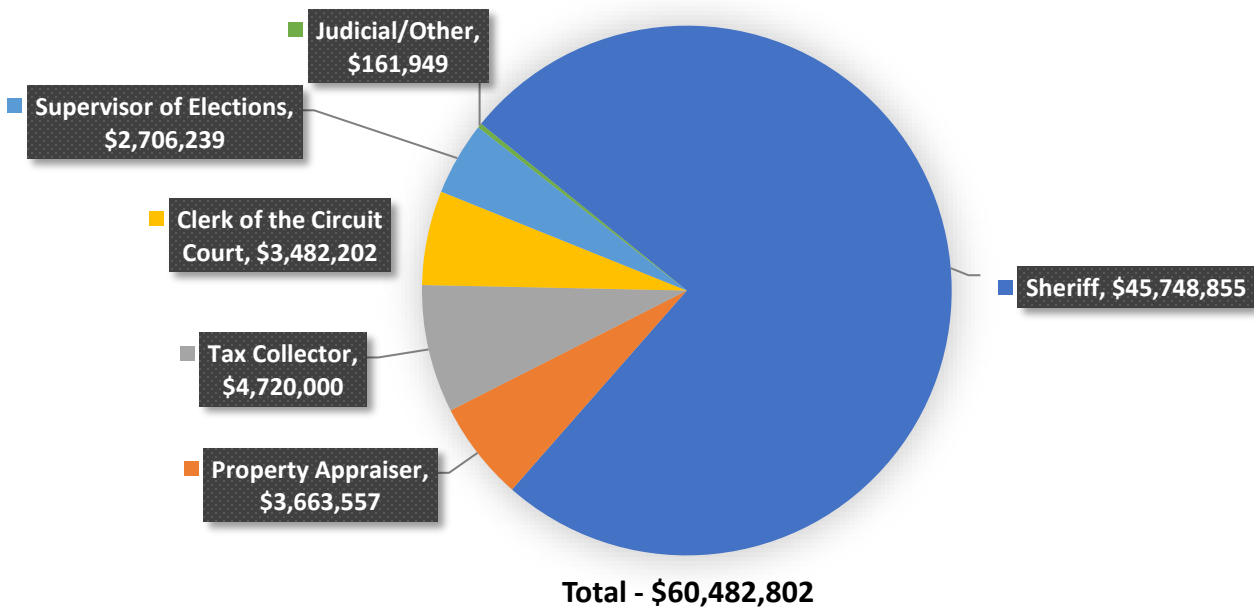
Health Insurance Amount Budgeted per Employee by Fiscal Year



The Health Insurance Fund budget has increased by \$1,482,142 from \$11,005,183 in the Adopted FY 2023-24 budget to \$12,487,325. The retained earnings in this fund are monitored with the intention of utilizing any undesignated balance (i.e., after subtracting the estimated amount necessary to pay for claims incurred but not paid) for the purpose of creating a method of stabilizing the premiums charged for participation in the health care program.

Operating Expenditures – The total operating expenditures budget increased by \$8,303,895 from \$41,358,236 in fiscal year 2023-24 to \$49,662,131.

Constitutional Officers/Judicial – The total funding support recommended for the Flagler County Constitutional Officers represents an increase of \$5,201,098 from \$55,119,755 in the fiscal year 2023-24 budget, to \$60,320,853. 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 \$25,951,310, with \$20,000,000 received from State funded grants. Capital Equipment includes Library Materials and the County’s annual Rolling Stock Replacement Plan.

The Adopted Capital Improvement Program for the fiscal year 2024-25 is \$26,139,120 with 21 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 \$10,489,773, included represents a decrease of \$167,114 from the \$10,656,887 included in the fiscal year 2023-24 budget. Debt Service expenditures vary depending on the number of periodic installments of principal and interest due on long-term obligations during a particular fiscal year. Details of all countywide debt service obligations are included in Section 5 of this document.

Interfund Transfers Out – As presented, the adopted budget includes a total of \$7,108,658 in interfund transfers.

Reserves and Contingencies – A total of \$96,989,010 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. Entities participating in the program submit copies of their operating budget for review. Each budget document is evaluated using a comprehensive evaluation checklist and those judged proficient receive the Award. Our current budget document for fiscal year 2024-25 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 fourteenth 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 2023](#)

Basis of Budgeting and Requirements

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

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

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

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

(continued on next page)

Basis of Budgeting and Requirements

Budget Amendments:

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

Annual Budget Process

Q1 Administration

October - November - December

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

Q2 Preparation

January

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

February

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

March

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

Q3 Review

April - May - June

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

Q4 Adoption

July

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

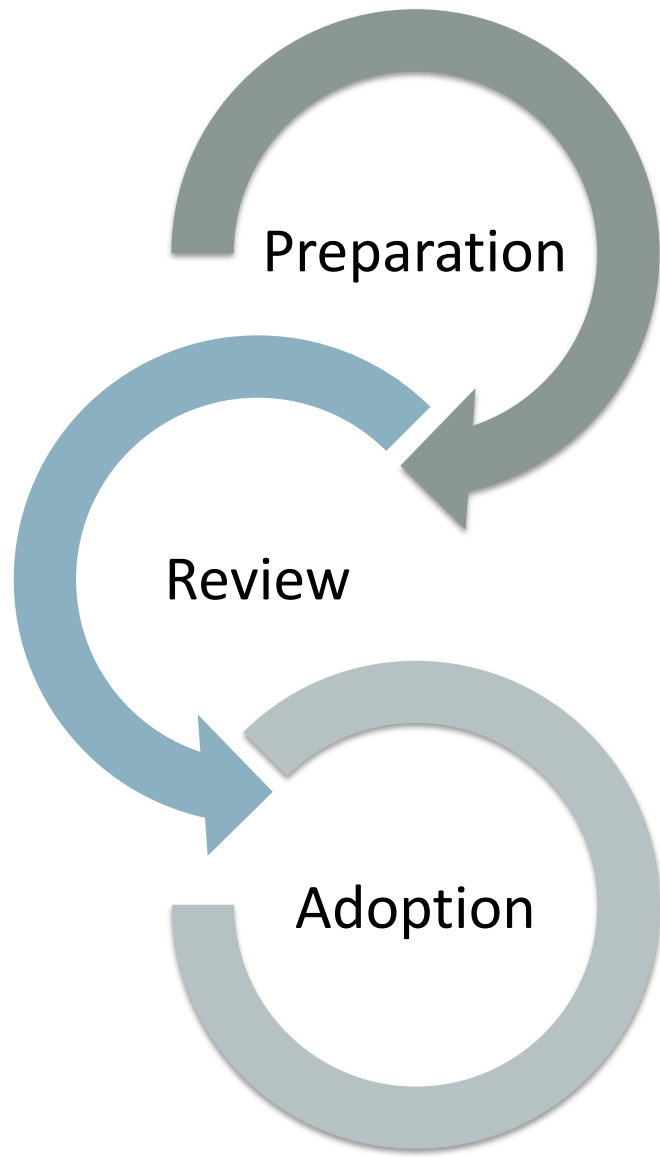
August

- 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

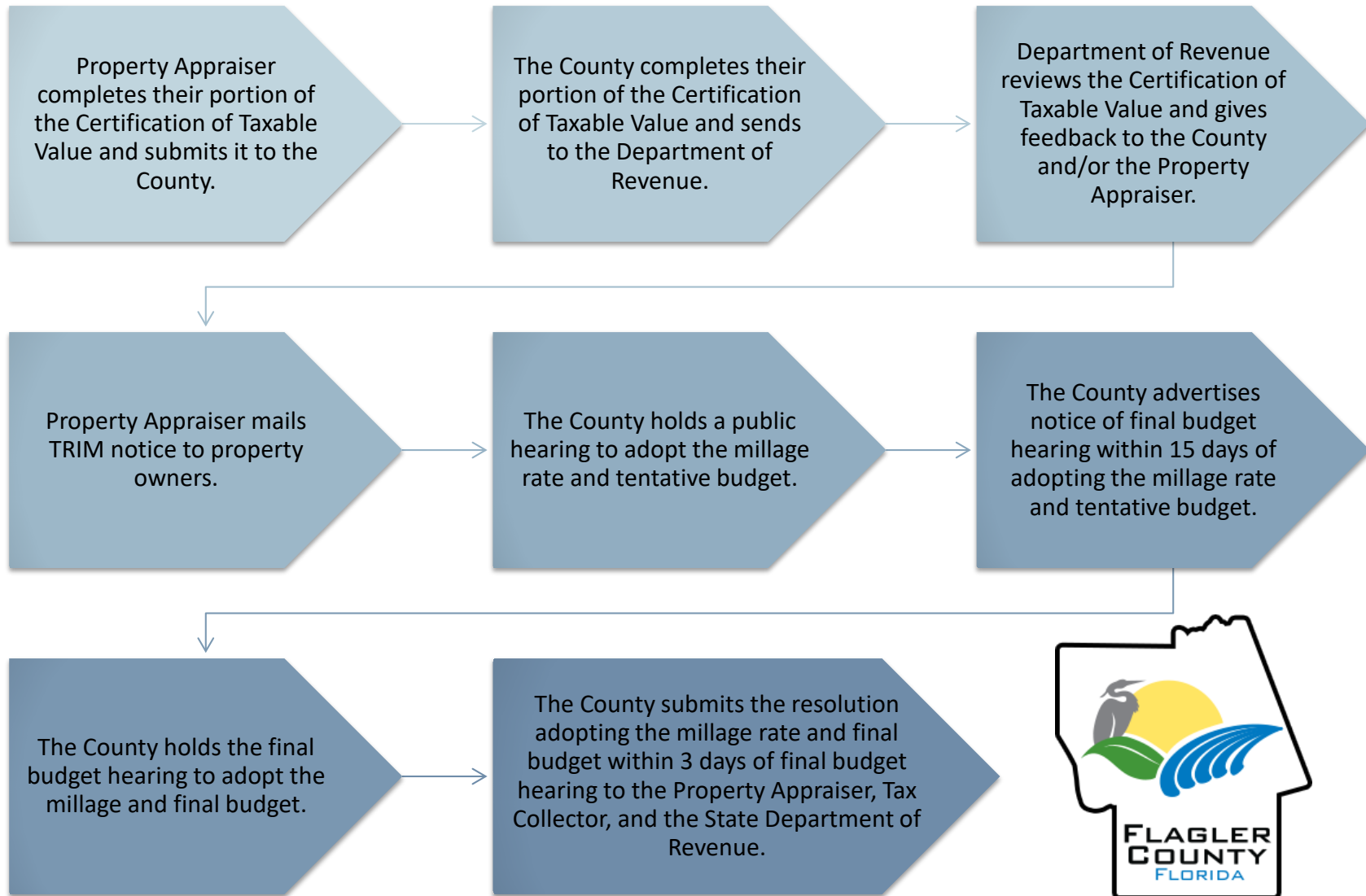
July

- 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

TRUTH IN MILLAGE



External (Public) Dates	
Budget Workshop	12/4/23
Budget Workshop	1/16/24
Budget Guidelines & Calendar Presented to BOCC	2/5/24
Budget Workshop for Non-General Fund & CIP	6/3/24
Budget Workshop for Constitutionals	6/10/24
Budget Workshop for General Fund	6/17/24
Budget Workshop (if necessary)	6/24/24
FY25 Tentative Budgets Presented to BOCC	7/15/24
Set Proposed Millage Rates	
Announce 1st Public Hearing	
Final Proposed Budget Presented to BOCC	8/5/24
Policy Updates	
CIP Adoption & Budget Workshop (if necessary)	8/19/24
First TRIM Public Hearing to Adopt: Tentative Millage Rates, Assessment Fees, Tentative Budget, and to set Final Public Hearing Date, Time, and Place	9/4/24
Final Public Hearing to Adopt Final Millage	9/16/24

2024 Calendar

BOCC Agenda Meeting Dates in Red

January						
S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
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February						
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31						

April						
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May						
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June						
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30						

July						
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August						
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September						
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29	30					

October						
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27	28	29	30	31		

November						
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December						
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29	30	31				

Internal Dates	
1/2/24-1/5/24	1:1 Meetings with Commissioners
2/6/24	CA Kickoff Meeting & Budget Module Open for Entry CA Kickoff with Constitutionals
3/15/24	CIP Year 1 Due
3/18/24	FY25 Budgets, Operating & Capital Outlay, & Decision Units Due
4/8/24-4/26/24	CA Department Meetings
4/26/24	CIP Year 2-5 Due
4/29/24	Performance Measures Due
5/14/24-5/16/24	Additional CA Budget Meetings with all Depts (if necessary)
6/1/24	FCSO, Clerk, SOE, and PA Submit Budget to BOCC Preliminary Estimate of Property Tax Value Due from Prop. Appraiser
7/1/24	Certification of Taxable Value by the Property Appraiser
8/1/24	Tax Collector Submits Certified Budget to BOCC
9/17/24	Submit Budget Adoption Resolutions to Property Appraiser & Tax Collector



Flagler County

BUDGET IN BRIEF



FY 2024-25

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 24-25

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	0.1250 mills
2015 GO Refunding Bonds	0.1148 mills
Total Voted Debt Service Millage	0.2398 mills

Total Millage 8.2343 mills

Total FTE (Full Time Equivalents)
427.125
(352.50 in General Fund)

13.58% ↑

Gross Taxable Value Increase

Existing Properties ↑	\$1,026,775,140
New Construction ↑	943,914,419
Total Increase	1,970,689,559

\$2,059

Property Taxes for a home valued at \$300,000
(less \$50,000 homestead exemption)
(based on 8.2343 mills)

AA+ Credit Rating S&P Global Rating

CAPITAL IMPROVEMENTS PLAN HIGHLIGHTS

- Energy Plant Cooling Towers
- Various HVAC Replacement
- HVAC Niagara Controls Upgrade
- ADA Projects per Transition Plan
- GSB Carpet Flooring 2nd Floor
- Palm Coast Library Roof Replacement

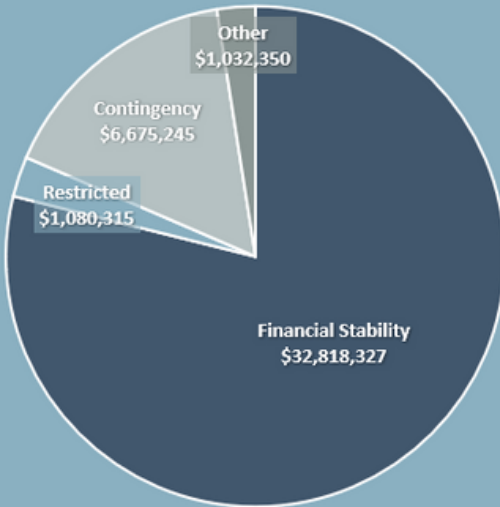
- Justice Center Flooring 1st & 2nd Floors
- Bing's Master Plan Improvements
- Health Department HVAC
- Carver Gym Flooring
- Fire Training Tower Repairs
- Princess Place Pool Preservation

- Fire Flight Hangar Office Expansion
- Malacompra Disc Golf & Restroom
- Cattleman's Hall Emergency Shelter
- 4-H Barns
- Court Jail Security Control Retrofit
- Civic Arena Upgrade Sound System

RESERVES

General Fund	\$ 41,606,237
Special Revenue Funds	36,030,209
Debt Service Funds	10,502,195
Capital Project Funds	2,819,777
Enterprise Funds	2,968,215
Internal Service Funds	3,062,377
Total	\$ 96,989,010

GENERAL FUND RESERVES



Financial Stability

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

Restricted

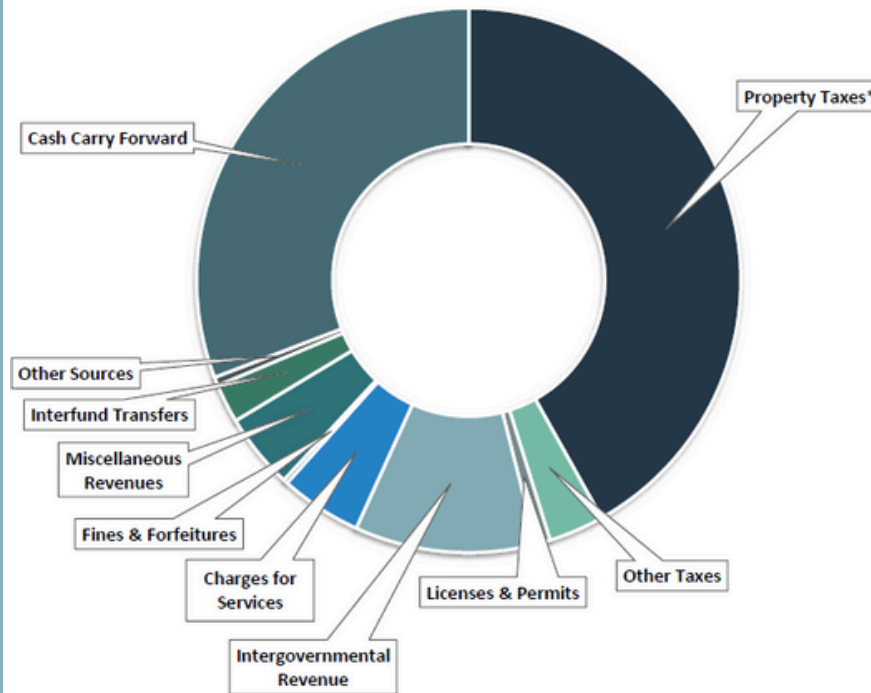
- Library Donation
- DRI Funds
- Personnel Services
- Historic Courthouse HVAC & Roof

Contingency

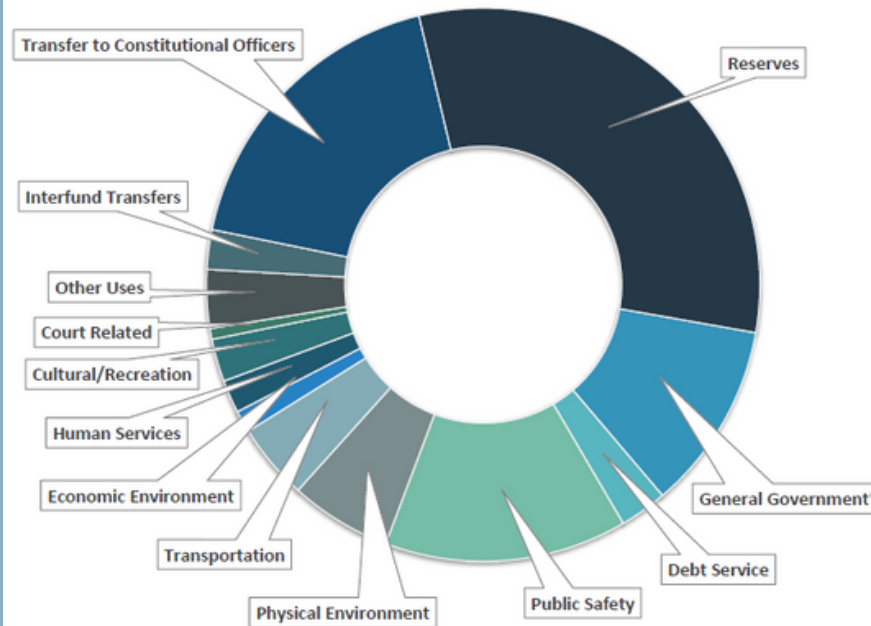
- 5% Operating Reserves

SOURCE & USE OF ALL FUNDS

REVENUES



EXPENDITURES



USE OF FUNDS



Constitutional Officers*

\$55,600,853

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



Public Safety

\$43,611,500

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



General Government

\$33,877,425

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



Physical Environment

\$18,286,191

Solid Waste, Dune Restoration



Transportation

\$13,703,333

Airport, Engineering, Public Works, Public Transportation



Other Uses & Court Related

\$10,523,659

Other Uses, Court Related



Debt Service

\$8,539,670

Debt Service



Culture & Recreation

\$7,680,098

Library, Parks & Recreation, Flagler Beach Lifeguards



Interfund Transfers

\$7,108,658

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



Human Services

\$5,931,300

Senior Services, Adult Day Care, Congregate Meals



Economic Environment

\$3,950,631

Economic Opportunity and Development, Housing, Veterans



Reserves

\$96,989,010



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		✓				
1127	North Malacompra Drainage Basin District		✓				
1128	Grant Special Revenue		✓				
1130	Transportation Impact Fee East- Old		✓				
1131	Transportation Impact Fee West		✓				
1132	Parks Impact Fee Zone 1		✓				
1133	Parks Impact Fee Zone 2		✓				
1134	Parks Impact Fee Zone 3		✓				
1135	Parks Impact Fee Zone 4		✓				
1137	Transportation Impact Fee New East		✓				
1141	Economic Development		✓				
1143	State Housing Initiatives Partnership Program (SHIP)		✓				
1152	CDBG-Neighborhood Stabilization Program		✓				
1153	CDBG-Urban Development		✓				

(continued on next page)

Fund Classifications

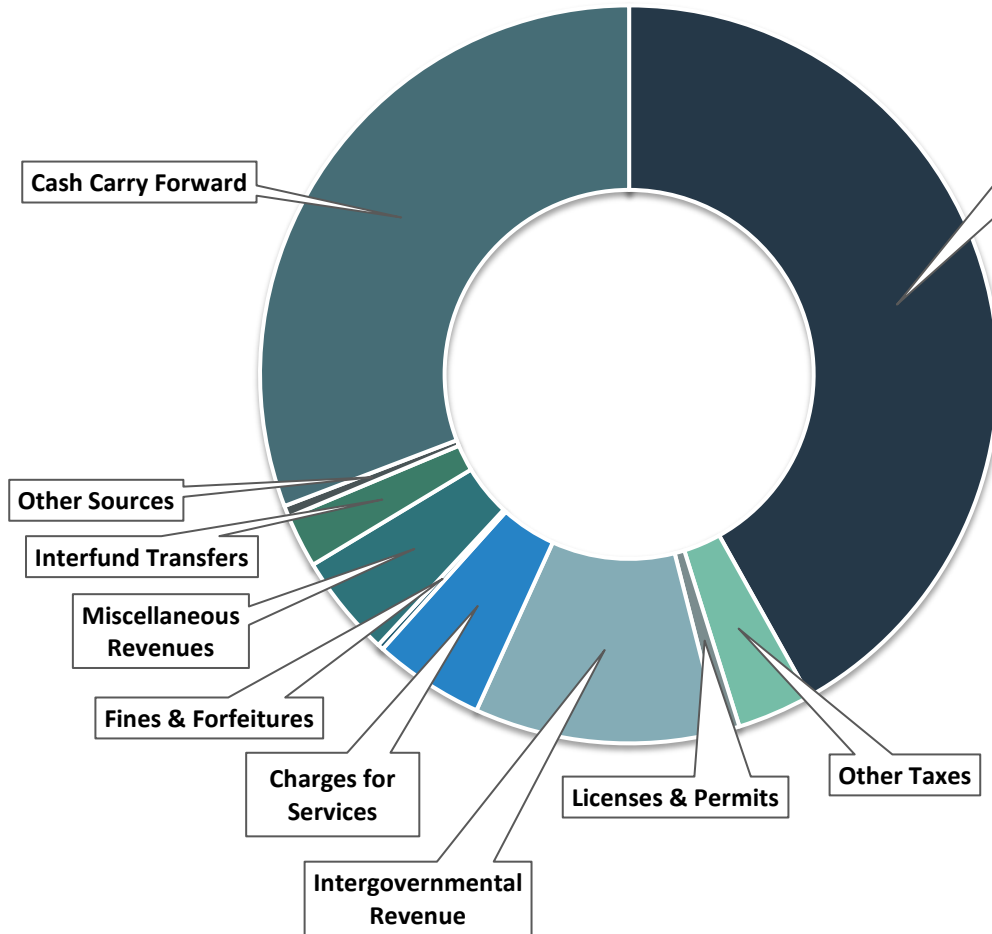
		Governmental Funds				Proprietary Funds	
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds
Fund	Fund Description						
1154	Impact Fee - Transport D1		✓				
1155	Impact Fee - Transport D2		✓				
1156	Impact Fee - LE Trust		✓				
1157	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			✓			
1219	Environmentally Sensitive Lands 2008			✓			
1220	Bond TDT Revenue Series 2017			✓			
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 Drainage Basin District				✓		
1319	2008 ESL Referendum				✓		
1320	CPF - Beach Renourishment				✓		
1401	Airport					✓	
1402	Sanitary Landfill					✓	
1404	Beverly Beach Utilities					✓	
1405	Residential Solid Waste Collection					✓	
1407	Plantation Bay Utilities					✓	
1408	Old Kings Road Landfill					✓	
1409	Construction & Demolition Debris Landfill					✓	
1410	Bunnell Landfill					✓	
1501	Health Insurance						✓
1502	Risk Fund						✓
1503	Rolling Stock Replacement						✓

Source of All Funds



Revenues	Amount	Percent
Property Taxes*	\$ 128,903,145	41.89%
Other Taxes	10,105,871	3.28%
Licenses & Permits	2,657,807	0.86%
Intergovernmental Revenue	33,097,620	10.75%
Charges for Services	14,933,089	4.85%
Fines & Forfeitures	792,700	0.26%
Miscellaneous Revenues	13,782,687	4.48%
Interfund Transfers	7,108,658	2.31%
Other Sources	1,562,547	0.51%
Cash Carry Forward	94,808,997	30.81%
Total Revenues	\$ 307,753,121	100.00%

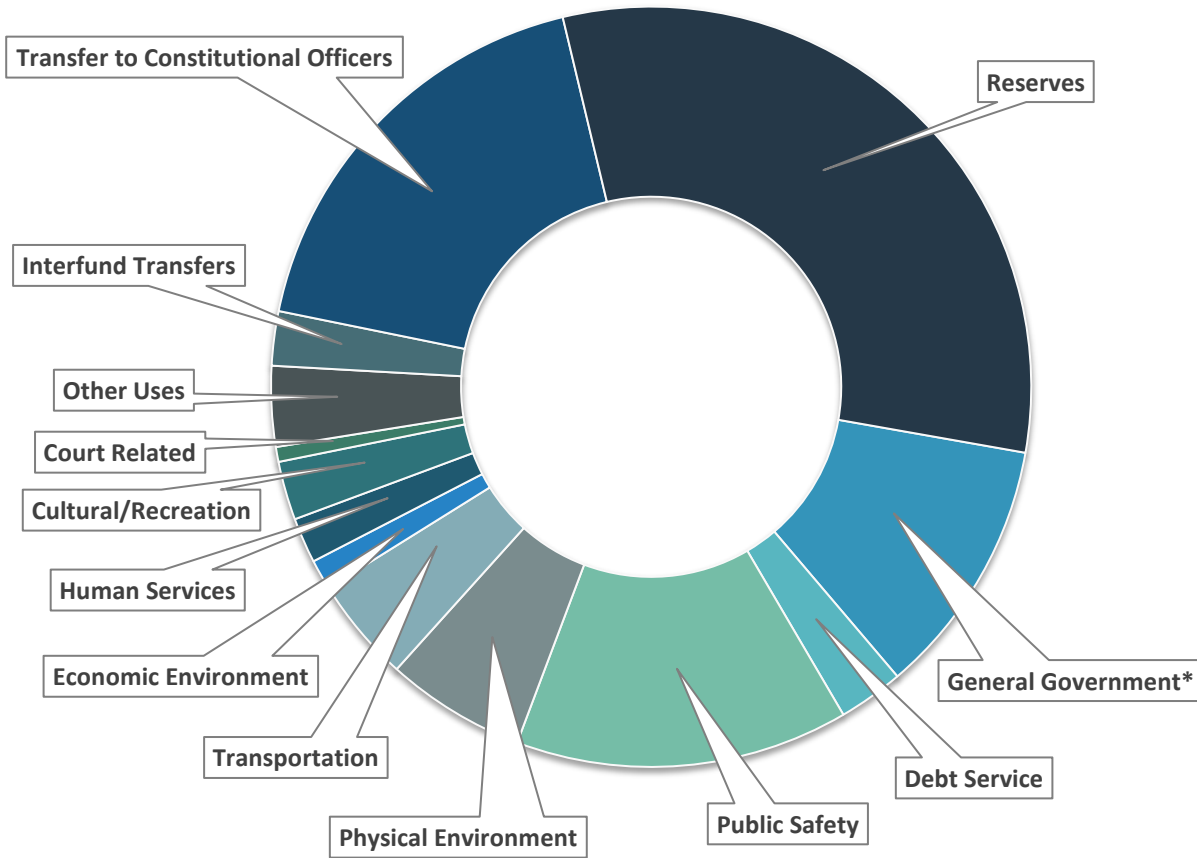
*Property Taxes budgeted at 95%

Total Adopted revenues for fiscal year 2024-25 are \$307,753,121 which is an increase of \$20,714,582 from the Adopted Fiscal Year 2023-24 budget. The pie chart above details the sources of funds included in the Adopted Fiscal Year 2024-25 budget.

Flagler County is providing a Cash Carry Forward balance of \$94,808,997. Although the amount is 30.81% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	\$ 41,579,463	43.86%
Special Revenues Funds	35,707,489	37.66%
Debt Service Funds	9,848,237	10.39%
Capital Project Funds	2,545,250	2.68%
Enterprise Funds	3,217,785	3.39%
Internal Service Funds	1,910,773	2.02%
Total Cash Carry Forward	\$ 94,808,997	100.00%

Use of All Funds



Expenditures	Amount	Percent
General Government*	\$ 33,877,425	11.01%
Debt Service	8,539,670	2.77%
Public Safety	43,611,500	14.17%
Physical Environment	18,286,191	5.94%
Transportation	13,703,333	4.45%
Economic Environment	3,950,631	1.28%
Human Services	5,931,300	1.93%
Cultural/Recreation	7,680,098	2.50%
Court Related	1,950,793	0.63%
Other Uses	10,523,659	3.42%
Interfund Transfers	7,108,658	2.31%
Transfer to Constitutional Officers	55,600,853	18.07%
Reserves	96,989,010	31.52%
Total Expenditures	\$ 307,753,121	100.00%

* Includes \$4,720,000 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 2024-2025 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	\$ 41,606,237	42.90%
Special Revenues Funds	36,030,209	37.15%
Debt Service Funds	10,502,195	10.83%
Capital Project Funds	2,819,777	2.91%
Enterprise Funds	2,968,215	3.06%
Internal Service Funds	3,062,377	3.16%
Total Reserves	\$ 96,989,010	100.00%

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1001	General Fund				
	Revenues				
	Taxes	\$ 83,146,243	\$ 96,874,607	\$ 108,957,519	\$ 123,192,414
	Other Taxes	2,713	2,746	243,421	242,121
	Licenses & Permits	33,155	33,177	251,487	279,565
	Intergovernmental Revenue	13,978,966	4,351,931	4,945,535	5,219,768
	Charges for Services	5,397,759	6,014,235	5,243,550	5,107,400
	Fines & Forfeitures	40,683	45,129	36,500	35,000
	Miscellaneous Revenue	1,053,855	2,798,861	719,636	1,639,391
	Excess Fees	2,162,863	2,013,603	1,350,937	1,350,000
	Other Sources	121,818	1,822,617	36,320	139,693
	Interfund Transfer	0	0	1,500,000	0
	Cash Carry Forward	0	0	31,815,239	41,579,463
	Total Revenues	\$ 105,938,056	\$ 113,956,906	\$ 155,100,144	\$ 178,784,815
	Expenditures				
	General Government*	20,307,081	22,237,234	26,353,998	30,638,787
	Public Safety	16,661,811	24,191,964	25,303,319	25,906,156
	Physical Environment	350,254	604,976	472,070	466,034
	Transportation	2,962,694	3,377,480	3,867,837	4,312,113
	Debt Service	0	0	335,000	369,780
	Economic Environment	305,254	310,344	385,048	406,771
	Human Services	4,291,233	4,659,638	5,537,898	5,853,224
	Culture/Recreation	4,016,760	4,779,718	5,147,374	6,031,908
	Transfer to Constitutional Officers	35,710,900	41,766,148	47,793,003	55,600,853
	Court Related	356,768	363,557	471,007	507,354
	Interfund Transfers	13,330,706	10,184,209	15,704,372	7,085,598
	Reserves	0	0	23,729,218	41,606,237
	Total Expenditures	\$ 98,293,461	\$ 112,475,269	\$ 155,100,144	\$ 178,784,815

* Includes Tax Collector as they are a Fee Officer

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1102	<u>County Transportation Trust</u>				
	Revenues				
	Other Taxes	1,029,421	1,059,061	1,049,682	1,049,682
	Intergovernmental Revenue	1,966,695	1,996,901	1,987,413	1,987,413
	Charges for Services	53,362	158,974	225,671	171,984
	Miscellaneous Revenue	112,069	187,673	4,500	101,000
	Other Sources	153,710	1,110,750	0	0
	Interfund Transfer	0	0	0	250,000
	Special Items	15,364	552	0	0
	Cash Carry Forward	0	0	2,817,160	3,947,866
	Total Revenues	\$ 3,330,621	\$ 4,513,911	\$ 6,084,426	\$ 7,507,945
	Expenditures				
	Transportation	3,142,219	3,670,283	4,104,540	4,722,552
	Interfund Transfer	0	84,007	0	0
	Reserves	0	0	1,979,886	2,785,393
	Total Expenditures	\$ 3,142,219	\$ 3,754,290	\$ 6,084,426	\$ 7,507,945
Fund 1103	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	737,736	1,024,582	637,837	480,000
	Charges for Services	250	300	200	200
	Miscellaneous Revenue	(1,418)	20,924	1,500	1,000
	Other Sources	0	280,103	0	0
	Cash Carry Forward	0	0	271,246	289,296
	Total Revenues	\$ 736,568	\$ 1,325,909	\$ 910,783	\$ 770,496
	Expenditures				
	Public Safety	710,848	1,267,837	910,783	770,496
	Interfund Transfer	0	10,382	0	0
	Total Expenditures	\$ 710,848	\$ 1,278,219	\$ 910,783	\$ 770,496
Fund 1104	<u>Daytona North Service District</u>				
	Revenues				
	Licenses & Permits	256,606	255,396	260,000	0
	Miscellaneous Revenue	174	16,841	5,000	5,000
	Excess Fees	1,351	1,169	1,200	0
	Cash Carry Forward	0	0	43,871	176,184
	Total Revenues	\$ 258,130	\$ 273,406	\$ 310,071	\$ 181,184
	Expenditures				
	General Government	20,681	21,316	34,450	26,500
	Transportation	72,429	151,455	275,621	154,684
	Reserves	0	0	0	0
	Total Expenditures	\$ 93,110	\$ 172,771	\$ 310,071	\$ 181,184

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	17,781	19,645	18,500	18,800
	Miscellaneous Revenue	19	0	25	10
	Interfund Transfers	27,074	25,409	26,549	26,244
	Total Revenues	\$ 44,874	\$ 45,054	\$ 45,074	\$ 45,054
	Expenditures				
	Interfund Transfer	1,424	1,352	0	0
	Court Related	33,809	45,054	45,074	45,054
	Total Expenditures	\$ 33,809	\$ 45,054	\$ 45,074	\$ 45,054
Fund 1106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	87,123	142,273	60,000	100,000
	Miscellaneous Revenue	261	1,624	200	1,000
	Cash Carry Forward	0	0	36,367	94,740
	Total Revenues	\$ 87,384	\$ 143,897	\$ 96,567	\$ 195,740
	Expenditures				
	Public Safety	48,453	154,557	96,567	195,740
	Total Expenditures	\$ 48,453	\$ 154,557	\$ 96,567	\$ 195,740
Fund 1107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	17,812	19,644	18,000	18,300
	Miscellaneous Revenue	12	0	20	0
	Total Revenues	\$ 17,824	\$ 19,644	\$ 18,020	\$ 18,300
	Expenditures				
	Interfund Transfers	161	8,119	4,598	4,410
	Court Related	16,247	12,869	13,422	13,890
	Total Expenditures	\$ 16,408	\$ 20,987	\$ 18,020	\$ 18,300
Fund 1108	<u>Court Facilities</u>				
	Revenues				
	Fines & Forfeitures	171,926	190,011	172,000	175,000
	Miscellaneous Revenue	924	8,281	500	1,500
	Cash Carry Forward	0	0	192,465	234,405
	Total Revenues	\$ 172,851	\$ 198,291	\$ 364,965	\$ 410,905
	Expenditures				
	Court Related	106,544	129,358	190,607	193,408
	Reserves	0	0	174,358	217,497
	Total Expenditures	\$ 106,544	\$ 129,358	\$ 364,965	\$ 410,905

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	886,443	917,512	850,000	880,000
	Miscellaneous Revenue	(17,996)	173,461	15,000	75,000
	Excess Fees	7,423	6,419	0	5,000
	Cash Carry Forward	0	0	4,057,682	5,178,778
	Total Revenues	\$ 875,871	\$ 1,097,392	\$ 4,922,682	\$ 6,138,778
	Expenditures				
	Culture/Recreation	87,225	27,725	30,500	31,400
	Reserves	0	0	4,892,182	6,107,378
	Total Expenditures	\$ 87,225	\$ 27,725	\$ 4,922,682	\$ 6,138,778
Fund 1110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	2,659,329	2,752,536	2,550,000	2,640,000
	Miscellaneous Revenue	(12,774)	132,569	15,000	75,000
	Excess Fees	22,270	19,256	0	15,000
	Other Sources	0	152,998	0	0
	Cash Carry Forward	0	0	1,220,007	5,005,083
	Total Revenues	\$ 2,668,826	\$ 3,057,359	\$ 3,785,007	\$ 7,735,083
	Expenditures				
	Economic Environment	1,734,513	1,856,276	2,158,032	2,327,373
	Interfund Transfer	0	19,353	0	0
	Other Uses	38,363	30,975	0	0
	Reserves	0	0	1,626,975	5,407,710
	Total Expenditures	\$ 1,772,876	\$ 1,906,604	\$ 3,785,007	\$ 7,735,083
Fund 1111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	886,443	917,512	850,000	880,000
	Intergovernmental Revenue	125,037	9,580,292	0	0
	Miscellaneous Revenue	(3,959)	89,353	3,000	40,000
	Excess Fees	7,423	6,419	0	5,000
	Cash Carry Forward	0	0	809,067	1,376,309
	Total Revenues	\$ 1,014,945	\$ 10,593,576	\$ 1,662,067	\$ 2,301,309
	Expenditures				
	Physical Environment	587,455	10,777,168	385,000	248,400
	Interfund Transfers	660,524	704,330	0	0
	Reserves	0	0	1,277,067	2,052,909
	Total Expenditures	\$ 1,247,979	\$ 11,481,498	\$ 1,662,067	\$ 2,301,309

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Intergovernmental Revenue	8,022,608	8,435,653	5,823,415	0
	Miscellaneous Revenue	(8,999)	47,628	107,565	107,565
	Interfund Transfer	0	0	1,014,660	0
	Cash Carry Forward	0	0	151,259	900,000
	Total Revenues	\$ 8,013,610	\$ 8,483,280	\$ 7,096,899	\$ 1,007,565
	Expenditures				
	Transportation	9,388,548	10,232,307	6,841,075	3,000
	Reserves	0	0	255,824	1,004,565
	Total Expenditures	\$ 9,388,548	\$ 10,232,307	\$ 7,096,899	\$ 1,007,565
Fund 1113	<u>Opioid Settlement</u>				
	Revenues				
	Miscellaneous Revenue	0	65,096	0	0
	Cash Carry Forward	0	0	0	65,396
	Total Revenues	\$ 0	\$ 65,096	\$ 0	\$ 65,396
	Expenditures				
	Human Services	0	0	0	65,396
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 65,396
Fund 1114	<u>Washington Oaks Pk Dune Restoration</u>				
	Revenues				
	Intergovernmental Revenue	0	1,826,554	0	0
	Total Revenues	\$ 0	\$ 1,826,554	\$ 0	\$ 0
	Expenditures				
	Physical Environment	0	1,826,554	0	0
	Total Expenditures	\$ 0	\$ 1,826,554	\$ 0	\$ 0
Fund 1115	<u>IT Replacement Fund</u>				
	Revenues				
	Miscellaneous Revenue	0	0	0	500
	Interfund Transfer	0	0	335,556	439,527
	Cash Carry Forward	0	0	0	2,000
	Total Revenues	\$ 0	\$ 0	\$ 335,556	\$ 442,027
	Expenditures				
	General Government	0		335,556	442,027
	Total Expenditures	\$ 0	\$ 0	\$ 335,556	\$ 442,027

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Miscellaneous Revenue	(605)	5,289	100	50
	Cash Carry Forward	0	0	64,164	38,639
	Total Revenues	\$ (605)	\$ 5,289	\$ 64,264	\$ 38,689
	Expenditures				
	Physical Environment	3,099	1,204	25,625	3,100
	Reserves	0	0	38,639	35,589
	Total Expenditures	\$ 3,099	\$ 1,204	\$ 64,264	\$ 38,689
Fund 1118	<u>Hammock Dunes CDD</u>				
	Revenues				
	Licenses and Permits	0	0	0	2,957
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 2,957
	Expenditures				
	Physical Environment	0	0	0	2,957
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 2,957
Fund 1119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,294,089	1,526,951	1,717,554	1,956,802
	Miscellaneous Revenue	(25,194)	258,027	2,000	150,000
	Cash Carry Forward	0	0	6,420,930	8,627,357
	Total Revenues	\$ 1,268,895	\$ 1,784,978	\$ 8,140,484	\$ 10,734,159
	Expenditures				
	Physical Environment	9,563	156	39,000	24,500
	Reserves	0	0	8,101,484	10,709,659
	Total Expenditures	\$ 9,563	\$ 156	\$ 8,140,484	\$ 10,734,159
Fund 1120	<u>Utility Regulatory Authority</u>				
	Revenues				
	Miscellaneous Revenue	58	0	50	50
	Cash Carry Forward	0	0	22,286	22,236
	Total Revenues	\$ 58	\$ 0	\$ 22,336	\$ 22,286
	Expenditures				
	Reserves	0	0	22,336	22,286
	Total Expenditures	\$ 0	\$ 0	\$ 22,336	\$ 22,286

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1121	<u>Impact Fee - Park D1</u>				
	Revenues				
	Licenses and Permits	23,885	36,613	30,000	30,000
	Miscellaneous Revenue	19	243	30	100
	Cash Carry Forward	0	0	53,880	90,861
	Total Revenues	\$ 23,905	\$ 36,856	\$ 83,910	\$ 120,961
	Expenditures				
	Culture/Recreation	0	0	100	62,650
	Reserves	0	0	83,810	58,311
	Total Expenditures	\$ 0	\$ 0	\$ 83,910	\$ 120,961
Fund 1122	<u>Impact Fee - Park D2</u>				
	Revenues				
	Licenses and Permits	3,814	5,097	5,500	5,500
	Miscellaneous Revenue	3	0	10	10
	Cash Carry Forward	0	0	9,277	11,914
	Total Revenues	\$ 3,817	\$ 5,097	\$ 14,787	\$ 17,424
	Expenditures				
	Culture/Recreation	0	0	100	100
	Reserves	0	0	14,687	17,324
	Total Expenditures	\$ 0	\$ 0	\$ 14,787	\$ 17,424
Fund 1123	<u>Impact Fee - Park D3</u>				
	Revenues				
	Licenses and Permits	19,167	16,063	15,000	15,000
	Miscellaneous Revenue	21	97	30	30
	Cash Carry Forward	0	0	34,163	49,698
	Total Revenues	\$ 19,188	\$ 16,160	\$ 49,193	\$ 64,728
	Expenditures				
	Culture/Recreation	0	0	100	64,728
	Reserves	0	0	49,093	0
	Total Expenditures	\$ 0	\$ 0	\$ 49,193	\$ 64,728
Fund 1124	<u>Impact Fee - Park D4</u>				
	Revenues				
	Intergovernmental Revenue	19,685	43,080	25,000	37,000
	Miscellaneous Revenue	14	243	30	1,000
	Cash Carry Forward	0	0	42,675	46,422
	Total Revenues	\$ 19,700	\$ 43,323	\$ 67,705	\$ 84,422
	Expenditures				
	Culture/Recreation	0	0	59,581	100
	Reserves	0	0	8,124	84,322
	Total Expenditures	\$ 0	\$ 0	\$ 67,705	\$ 84,422

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1127	<u>North Malacompra Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	35,023	35,020	33,500	35,000
	Miscellaneous Revenue	(776)	7,679	800	7,000
	Excess Fees	184	160	185	160
	Cash Carry Forward	0	0	237,692	283,453
	Total Revenues	\$ 34,432	\$ 42,860	\$ 272,177	\$ 325,613
	Expenditures				
	Physical Environment	3,189	3,056	3,460	41,600
	Reserves	0	0	268,717	284,013
	Total Expenditures	\$ 3,189	\$ 3,056	\$ 272,177	\$ 325,613
Fund 1128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	1,403,240	2,084,253	1,506,007	902,806
	Miscellaneous Revenue	620	7,690	0	0
	Interfund Transfer	100,846	0	49,500	74,000
	Total Revenues	\$ 1,504,706	\$ 2,091,944	\$ 1,555,507	\$ 976,806
	Expenditures				
	General Government	0	200,000	0	0
	Public Safety	1,077,477	1,380,196	1,060,507	236,806
	Physical Environment	0	21,546	0	0
	Transportation	0	0	495,000	740,000
	Human Services	331,362	446,894	0	0
	Culture/Recreation	14,166	3,431	0	0
	Total Expenditures	\$ 1,423,006	\$ 2,052,068	\$ 1,555,507	\$ 976,806
Fund 1130	<u>Transportation Impact Fee East - Old</u>				
	Revenues				
	Miscellaneous Revenue	(11,268)	95,284	6,000	40,000
	Intergovernmental Revenue	0	482,119	0	0
	Cash Carry Forward	0	0	3,519	941,344
	Total Revenues	\$ (11,268)	\$ 577,404	\$ 9,519	\$ 981,344
	Expenditures				
	Transportation	22,402	236,239	2,100	2,100
	Reserves	0	0	7,419	979,244
	Total Expenditures	\$ 22,402	\$ 236,239	\$ 9,519	\$ 981,344

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	(651)	4,054	200	4,000
	Cash Carry Forward	0	0	99,236	105,757
	Total Revenues	\$ (651)	\$ 4,054	\$ 99,436	\$ 109,757
	Expenditures				
	Transportation	80	40,861	250	100
	Reserves	0	0	99,186	109,657
	Total Expenditures	\$ 80	\$ 40,861	\$ 99,436	\$ 109,757
Fund 1132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Licenses & Permits	144,097	100	0	0
	Miscellaneous Revenue	(1,523)	14,278	100	5,000
	Cash Carry Forward	0	0	205,811	132,450
	Total Revenues	\$ 142,574	\$ 14,378	\$ 205,911	\$ 137,450
	Expenditures				
	General Government	0	246	0	0
	Culture/Recreation	55,900	740	150	137,450
	Reserves	0	0	205,761	0
	Total Expenditures	\$ 55,900	\$ 987	\$ 205,911	\$ 137,450
Fund 1133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Miscellaneous Revenue	(107)	1,127	100	100
	Cash Carry Forward	0	0	7,704	38,870
	Total Revenues	\$ (107)	\$ 1,127	\$ 7,804	\$ 38,970
	Expenditures				
	Culture/Recreation	48	1	75	38,970
	Reserves	0	0	7,729	0
	Total Expenditures	\$ 48	\$ 1	\$ 7,804	\$ 38,970
Fund 1134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Miscellaneous Revenue	(651)	6,027	250	5,000
	Cash Carry Forward	0	0	179,046	170,892
	Total Revenues	\$ (651)	\$ 6,027	\$ 179,296	\$ 175,892
	Expenditures				
	Culture/Recreation	77	4	150	175,892
	Reserves	0	0	179,146	0
	Total Expenditures	\$ 77	\$ 4	\$ 179,296	\$ 175,892

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1135	<u>Parks Impact Fee Zone 4</u>				
	Revenues				
	Licenses & Permits	24,809	268	0	0
	Miscellaneous Revenue	(366)	3,707	300	0
	Cash Carry Forward	0	0	344	0
	Total Revenues	\$ 24,443	\$ 3,976	\$ 644	\$ -
	Expenditures				
	Culture/Recreation	56	3	644	0
	Reserves	0	0	0	0
	Total Expenditures	\$ 56	\$ 3	\$ 644	\$ -
Fund 1137	<u>Transportation Impact Fee East - New</u>				
	Revenues				
	Miscellaneous Revenue	(4,135)	35,159	1,400	5,000
	Cash Carry Forward	0	0	78,111	194,366
	Total Revenues	\$ (4,135)	\$ 35,159	\$ 79,511	\$ 199,366
	Expenditures				
	Transportation	288	1,671	500	500
	Reserves	0	0	79,011	198,866
	Total Expenditures	\$ 288	\$ 1,671	\$ 79,511	\$ 199,366
Fund 1141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	474	3,363	1,000	1,500
	Cash Carry Forward	0	0	150,825	143,188
	Total Revenues	\$ 474	\$ 3,363	\$ 151,825	\$ 144,688
	Expenditures				
	Economic Environment	12,796	9,000	151,825	144,688
	Total Expenditures	\$ 12,796	\$ 9,000	\$ 151,825	\$ 144,688
Fund 1143	<u>State Housing Initiatives Partnership Program (SHIP)</u>				
	Revenues				
	Intergovernmental Revenue	1,185,846	322,510	1,438,115	1,002,249
	Miscellaneous Revenue	120,421	148,831	6,700	40,000
	Total Revenues	\$ 1,306,267	\$ 471,341	\$ 1,444,815	\$ 1,042,249
	Expenditures				
	Economic Environment	472,672	851,145	1,444,815	1,042,249
	Total Expenditures	\$ 472,672	\$ 851,145	\$ 1,444,815	\$ 1,042,249

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Cash Carry Forward	0	0	50,518	29,550
	Total Revenues	\$ 0	\$ 0	\$ 50,518	\$ 29,550
	Expenditures				
	Economic Environment	0	0	50,518	29,550
	Total Expenditures	\$ 0	\$ 0	\$ 50,518	\$ 29,550
Fund 1153	<u>CDBG-Urban Development</u>				
	Revenues				
	Cash Carry Forward	0	0	42,000	0
	Total Revenues	\$ 0	\$ 0	\$ 42,000	\$ 0
	Expenditures				
	Economic Environment	0	0	42,000	0
	Total Expenditures	\$ 0	\$ 0	\$ 42,000	\$ 0
Fund 1154	<u>Impact Fee - Transport D1</u>				
	Revenues				
	Licenses & Permits	234,805	208,197	200,000	210,000
	Miscellaneous Revenue	(433)	10,764	1,000	10,000
	Cash Carry Forward	0	0	410,165	685,833
	Total Revenues	\$ 234,372	\$ 218,961	\$ 611,165	\$ 905,833
	Expenditures				
	Transportation	0	0	1,000	1,000
	Reserves	0	0	610,165	904,833
	Total Expenditures	\$ 0	\$ 0	\$ 611,165	\$ 905,833
Fund 1155	<u>Impact Fee - Transport D2</u>				
	Revenues				
	Licenses & Permits	81,118	318,794	70,000	115,000
	Miscellaneous Revenue	(97)	4,922	100	10,000
	Cash Carry Forward	0	0	150,319	534,684
	Total Revenues	\$ 81,021	\$ 323,716	\$ 220,419	\$ 659,684
	Expenditures				
	Transportation	0	0	1,000	0
	Reserves	0	0	219,419	659,684
	Total Expenditures	\$ 0	\$ 0	\$ 220,419	\$ 659,684

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1156	<u>Impact Fee - LE Trust</u>				
	Revenues				
	Licenses & Permits	47,660	374,806	55,500	55,000
	Miscellaneous Revenue	41	2,065	55	555
	Cash Carry Forward	0	0	103,357	480,027
	Total Revenues	\$ 47,701	\$ 376,871	\$ 158,912	\$ 535,582
	Expenditures				
	Public Safety	0	0	100	100
	Reserves	0	0	158,812	535,482
	Total Expenditures	\$ 0	\$ 0	\$ 158,912	\$ 535,582
Fund 1157	<u>Impact Fee - Fire Rescue Trust</u>				
	Revenues				
	Licenses & Permits	163,455	326,083	167,000	200,000
	Miscellaneous Revenue	(184)	8,288	850	1,000
	Cash Carry Forward	0	0	326,417	698,542
	Total Revenues	\$ 163,271	\$ 334,370	\$ 494,267	\$ 899,542
	Expenditures				
	Public Safety	0	0	100	100
	Reserves	0	0	494,167	899,442
	Total Expenditures	\$ 0	\$ 0	\$ 494,267	\$ 899,542
Fund 1158	<u>Impact Fee - EMS Trust</u>				
	Revenues				
	Licenses & Permits	13,586	107,372	15,110	78,000
	Miscellaneous Revenue	12	292	10	500
	Cash Carry Forward	0	0	28,718	218,960
	Total Revenues	\$ 13,598	\$ 107,663	\$ 43,838	\$ 297,460
	Expenditures				
	Public Safety	0	0	100	100
	Reserves	0	0	43,738	297,360
	Total Expenditures	\$ 0	\$ 0	\$ 43,838	\$ 297,460
Fund 1159	<u>Impact Fee - Library Trust</u>				
	Revenues				
	Licenses & Permits	58,487	42,311	65,000	70,000
	Miscellaneous Revenue	(110)	3,100	85	100
	Cash Carry Forward	0	0	225,263	46,773
	Total Revenues	\$ 58,377	\$ 45,411	\$ 290,348	\$ 116,873
	Expenditures				
	Culture/Recreation	0	0	200,100	116,773
	Reserves	0	0	90,248	100
	Total Expenditures	\$ 0	\$ 0	\$ 290,348	\$ 116,873

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Licenses and Permits	5,074	4,705	5,300	0
	Miscellaneous Revenue	125	25	100	50
	Excess Fees	27	0	25	0
	Cash Carry Forward	0	0	33,828	42,751
	Total Revenues	\$ 5,225	\$ 4,729	\$ 39,253	\$ 42,801
	Expenditures				
	General Government	160	153	160	0
	Transportation	15,180	53	39,093	42,801
	Total Expenditures	\$ 15,340	\$ 206	\$ 39,253	\$ 42,801
Fund 1177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,574	1,579	1,400	1,400
	Intergovernmental Revenue	5,057	3,583	0	0
	Miscellaneous Revenue	56	8	50	50
	Excess Fees	8	0	10	7
	Cash Carry Forward	0	0	18,514	21,584
	Total Revenues	\$ 6,696	\$ 5,169	\$ 19,974	\$ 23,041
	Expenditures				
	Human Services	5,349	4,889	19,974	5,410
	Reserves	0	0	0	17,631
	Total Expenditures	\$ 5,349	\$ 4,889	\$ 19,974	\$ 23,041
Fund 1178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,040	2,038	2,300	2,000
	Intergovernmental Revenue	6,155	7,062	0	0
	Miscellaneous Revenue	107	10	100	100
	Excess Fees	11	0	15	10
	Cash Carry Forward	0	0	34,768	42,924
	Total Revenues	\$ 8,312	\$ 9,111	\$ 37,183	\$ 45,034
	Expenditures				
	Human Services	6,468	7,319	7,380	7,270
	Reserves	0	0	29,803	37,764
	Total Expenditures	\$ 6,468	\$ 7,319	\$ 37,183	\$ 45,034

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	93,098	26,235	90,000	28,000
	Intergovernmental Revenue	115,035	156,087	60,000	82,000
	Charges for Services	501,365	443,946	485,500	422,800
	Fines & Forfeitures	30	70	0	0
	Miscellaneous Revenue	9,601	80,457	12,500	216,700
	Other Sources	9,186	6,645	0	0
	Cash Carry Forward	0	0	1,260,283	1,024,959
	Total Revenues	\$ 728,315	\$ 713,440	\$ 1,908,283	\$ 1,774,459
	Expenditures				
	General Government	456,282	580,014	1,003,957	1,093,311
	Public Safety	59,311	70,421	219,177	369,190
	Interfund Transfer	0	42,082	0	0
	Reserves	0	0	685,149	311,958
	Total Expenditures	\$ 515,593	\$ 692,517	\$ 1,908,283	\$ 1,774,459
	Fund 1181	<u>Building Department</u>			
Revenues					
Licenses & Permits		1,834,174	1,339,352	1,474,500	1,272,885
Charges for Services		2,236	4,859	2,000	3,000
Fines & Forfeitures		12,337	200	2,000	2,000
Miscellaneous Revenue		(6,524)	76,569	2,300	202,200
Other Sources		4,091	6,645	0	0
Cash Carry Forward		0	0	1,548,005	1,149,767
Total Revenues		\$ 1,846,315	\$ 1,427,625	\$ 3,028,805	\$ 2,629,852
Expenditures					
Public Safety		1,661,481	1,544,953	2,028,029	2,153,475
Reserves		0	35,960	1,000,776	476,377
Total Expenditures		\$ 1,661,481	\$ 1,580,913	\$ 3,028,805	\$ 2,629,852

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1182	<u>Public Safety Communication Network</u>				
	Revenues				
	Intergovernmental Revenue	0	10,428	0	0
	Charges for Services	578,634	619,048	1,775,932	1,839,886
	Fines & Forfeitures	53,247	57,001	50,000	50,000
	Miscellaneous Revenue	2,901	47,809	32,805	44,077
	Interfund Transfer	717,498	2,000,000	812,930	750,000
	Other Sources	0	81,246	0	0
	Cash Carry Forward	0	0	1,290,476	1,677,781
	Total Revenues	\$ 1,352,280	\$ 2,815,532	\$ 3,962,143	\$ 4,361,744
	Expenditures				
	Public Safety	2,001,762	2,364,497	2,708,815	2,736,137
	Interfund Transfer	0	3,857	0	0
	Reserves	0	0	1,253,328	1,625,607
	Total Expenditures	\$ 2,001,762	\$ 2,368,354	\$ 3,962,143	\$ 4,361,744
Fund 1184	<u>Disaster Relief</u>				
	Revenues				
	Intergovernmental Revenue	5,791	6,685,336	0	0
	Miscellaneous Revenue	(8,354)	64,207	0	0
	Interfund Transfer	0	2,548,951	0	0
	Total Revenues	\$ (2,563)	\$ 9,298,494	\$ 0	\$ 0
	Expenditures				
	Public Safety	788,557	1,289,316	0	0
	Physical Environment	0	6,667,948	0	0
	Total Expenditures	\$ 788,557	\$ 7,957,264	\$ 0	\$ 0
Fund 1185	<u>Federal Relief</u>				
	Revenues				
	Intergovernmental Revenue	11,470,005	1,021,595	0	0
	Miscellaneous Revenue	(102,074)	511,555	0	0
	Total Revenues	\$ 11,367,931	\$ 1,533,151	\$ 0	\$ 0
	Expenditures				
	General Government Services	9,411,552	58,776	0	0
	Public Safety	66,372	22,225	0	0
	Physical Environment	340,964	923,565	0	0
	Human Services	143,399	(458)	0	0
	Other Sources	16,704	17,488	0	0
	Total Expenditures	\$ 9,978,991	\$ 1,021,595	\$ 0	\$ 0

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1187	<u>Capital Preservation</u>				
	Revenues				
	Intergovernmental Revenue	0	0	565,569	0
	Miscellaneous Revenue	(3,109)	26,936	0	0
	Interfund Transfer	748,500	605,500	1,249,000	2,491,500
	Total Revenues	\$ 745,391	\$ 632,436	\$ 1,814,569	\$ 2,491,500
	Expenditures				
	General Government	191,586	425,894	949,000	1,651,500
	Public Safety	0	0	865,569	0
	Culture/Recreation	5,304	0	0	840,000
	Total Expenditures	\$ 196,890	\$ 425,894	\$ 1,814,569	\$ 2,491,500
Fund 1192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	12,132	12,682	10,500	10,000
	Miscellaneous Revenue	95	0	100	50
	Cash Carry Forward	0	0	52,387	63,469
	Total Revenues	\$ 12,227	\$ 12,682	\$ 62,987	\$ 73,519
	Expenditures				
	Reserves	0	0	62,987	73,519
	Total Expenditures	\$ 0	\$ 0	\$ 62,987	\$ 73,519
Fund 1193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	6,599	9,952	6,000	8,000
	Miscellaneous Revenue	59	0	50	50
	Cash Carry Forward	0	0	32,205	46,106
	Total Revenues	\$ 6,658	\$ 9,952	\$ 38,255	\$ 54,156
	Expenditures				
	Reserves	0	0	38,255	54,156
	Total Expenditures	\$ 0	\$ 0	\$ 38,255	\$ 54,156
Fund 1194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	414,286	303,848	400,000	290,000
	Miscellaneous Revenue	(2,990)	25,581	1,200	3,000
	Other Sources	0	586	0	0
	Cash Carry Forward	0	0	822,396	632,817
	Total Revenues	\$ 411,296	\$ 330,015	\$ 1,223,596	\$ 925,817
	Expenditures				
	Court Related	449,536	261,674	567,487	882,258
	Reserves	0	0	656,109	43,559
	Total Expenditures	\$ 449,536	\$ 261,674	\$ 1,223,596	\$ 925,817

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	17,811	19,646	18,000	18,300
	Miscellaneous Revenue	68	0	40	0
	Total Revenues	\$ 17,880	\$ 19,646	\$ 18,040	\$ 18,300
	Expenditures				
	Interfund Transfers	16,436	21,101	18,030	18,300
	Court Related	8	0	10	0
	Total Expenditures	\$ 16,444	\$ 21,101	\$ 18,040	\$ 18,300
Fund 1196	<u>Crime Prevention</u>				
	Revenues				
	Fines & Forfeitures	29,472	32,078	29,000	29,000
	Miscellaneous Revenue	(262)	3,408	150	150
	Cash Carry Forward	0	0	100,244	118,591
	Total Revenues	\$ 29,210	\$ 35,486	\$ 129,394	\$ 147,741
	Expenditures				
	Public Safety	48,010	41,002	200	11,200
	Reserves	0	0	129,194	136,541
	Total Expenditures	\$ 48,010	\$ 41,002	\$ 129,394	\$ 147,741
Fund 1197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	17,783	19,676	18,000	18,300
	Miscellaneous Revenue	41	0	55	20
	Interfund Transfers	78,021	171,602	190,644	186,685
	Cash Carry Forward	0	0	4,527	20,971
	Total Revenues	\$ 95,845	\$ 191,278	\$ 213,226	\$ 225,976
	Expenditures				
	Court Related	148,626	170,265	213,226	225,976
	Total Expenditures	\$ 148,626	\$ 170,265	\$ 213,226	\$ 225,976
Fund 1198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	19,474	21,408	19,500	20,500
	Miscellaneous Revenue	90	0	50	50
	Interfund Transfers	50,494	46,645	45,767	58,757
	Cash Carry Forward	0	0	15,132	3,896
	Total Revenues	\$ 70,058	\$ 68,053	\$ 80,449	\$ 83,203
	Expenditures				
	Court Related	64,429	70,426	80,449	83,203
	Total Expenditures	\$ 64,429	\$ 70,426	\$ 80,449	\$ 83,203

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	2,122,994	2,034,276	2,124,271	1,797,127
	Miscellaneous Revenue	(4,610)	75,067	5,000	5,000
	Cash Carry Forward	0	0	1,459,134	1,973,928
	Total Revenues	\$ 2,118,384	\$ 2,109,343	\$ 3,588,405	\$ 3,776,055
	Expenditures				
	Debt Service	1,792,839	1,794,422	1,794,065	1,795,400
	Reserves	0	0	1,794,340	1,980,655
	Total Expenditures	\$ 1,792,839	\$ 1,794,422	\$ 3,588,405	\$ 3,776,055
Fund 1212	<u>Bond - Capital Improvement Referendum</u>				
	Revenues				
	Other Taxes	211,537	227,146	0	0
	Intergovernmental Revenue	4,591,694	4,937,933	3,516,384	3,423,384
	Miscellaneous Revenue	1,455	104,717	5,000	5,000
	Cash Carry Forward	0	0	5,127,597	5,425,243
	Total Revenues	\$ 4,804,687	\$ 5,269,797	\$ 8,648,981	\$ 8,853,627
	Expenditures				
	Debt Service	3,483,523	3,478,285	3,490,305	3,491,015
	Interfund Transfer	0	0	1,500,000	0
	Reserves	0	0	3,658,676	5,362,612
	Total Expenditures	\$ 3,483,523	\$ 3,478,285	\$ 8,648,981	\$ 8,853,627
Fund 1213	<u>Bond - Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	95,528	95,514	100,000	100,000
	Miscellaneous Revenue	102	46	7,463	17,767
	Total Revenues	\$ 95,630	\$ 95,560	\$ 107,463	\$ 117,767
	Expenditures				
	Debt Service	86,872	86,532	87,020	86,110
	Reserves	0	0	20,443	31,657
	Total Expenditures	\$ 86,872	\$ 86,532	\$ 107,463	\$ 117,767
Fund 1214	<u>Bond - Taxable Spec Assessment Rev S18B</u>				
	Revenues				
	Miscellaneous Revenues	477	3	0	0
	Interfund Transfer	660,524	704,330	0	0
	Total Revenues	\$ 661,001	\$ 704,333	\$ 0	\$ 0
	Expenditures				
	Debt Service	704,079	703,877	0	0
	Total Expenditures	\$ 704,079	\$ 703,877	\$ 0	\$ 0

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Miscellaneous Revenue	489	3,713	0	0
	Interfund Transfer	323,792	1,405,908	1,827,421	1,535,535
	Cash Carry Forward	0	0	0	99,470
	Total Revenues	\$ 324,281	\$ 1,409,621	\$ 1,827,421	\$ 1,635,005
	Expenditures				
	Debt Service	325,314	1,399,989	1,827,421	1,635,005
	Total Expenditures	\$ 325,314	\$ 1,399,989	\$ 1,827,421	\$ 1,635,005
Fund 1219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,294,703	1,527,237	1,717,554	1,956,802
	Miscellaneous Revenue	(5,279)	72,558	1,000	1,000
	Cash Carry Forward	0	0	1,636,406	2,331,829
	Total Revenues	\$ 1,289,424	\$ 1,599,795	\$ 3,354,960	\$ 4,289,631
	Expenditures				
	Debt Service	1,161,807	1,168,740	1,164,698	1,162,360
	Reserves	0	0	2,190,262	3,127,271
	Total Expenditures	\$ 1,161,807	\$ 1,168,740	\$ 3,354,960	\$ 4,289,631
Fund 1221	<u>Bond Grant Anticipated Note S2020</u>				
	Revenues				
	Miscellaneous Revenue	(1,080)	12,840	0	0
	Interfund Transfers	0	0	0	0
	Total Revenues	\$ (1,080)	\$ 12,840	\$ 0	\$ 0
	Expenditures				
	Debt Service	572,742	9	0	0
	Total Expenditures	\$ 572,742	\$ 9	\$ 0	\$ 0
Fund 1307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	(1,985)	16,992	1,200	12,000
	Cash Carry Forward	0	0	266,096	294,141
	Total Revenues	\$ (1,985)	\$ 16,992	\$ 267,296	\$ 306,141
	Expenditures				
	Culture/Recreation	474	12	700	275,300
	Reserves	0	0	266,596	30,841
	Total Expenditures	\$ 474	\$ 12	\$ 267,296	\$ 306,141

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	(3,730)	32,161	4,000	25,000
	Cash Carry Forward	0	0	564,234	595,018
	Total Revenues	\$ (3,730)	\$ 32,161	\$ 568,234	\$ 620,018
	Expenditures				
	Culture/Recreation	19,075	1,829	22,300	21,500
	Reserves	0	0	545,934	598,518
	Total Expenditures	\$ 19,075	\$ 1,829	\$ 568,234	\$ 620,018
Fund 1311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	4,340,160	4,123,888	4,773,455	4,414,068
	Miscellaneous Revenue	(14,631)	114,036	10,000	25,000
	Cash Carry Forward	0	0	1,285,281	713,173
	Total Revenues	\$ 4,325,529	\$ 4,237,924	\$ 6,068,736	\$ 5,152,241
	Expenditures				
	General Government	1,486	0	2,800	2,800
	Public Safety	1,281,400	100,367	3,002,800	882,000
	Transportation	99,541	608,001	0	0
	Physical Environment	0	0	0	3,000,000
	Culture/Recreation	105,528	132,764	0	0
	Transfer to Constitutional Officers	3,000,000	3,000,000	3,000,000	0
	Reserves	0	0	63,136	1,267,441
	Total Expenditures	\$ 4,487,955	\$ 3,841,131	\$ 6,068,736	\$ 5,152,241
Fund 1315	<u>CPF - New Sheriff Op Center</u>				
	Revenues				
	Miscellaneous Revenue	(5,723)	54,520	0	0
	Other Sources	7,750,000	316,009	0	0
	Total Revenues	\$ 7,744,277	\$ 370,529	\$ 0	\$ 0
	Expenditures				
	Public Safety	15,413,642	3,133,636	0	0
	Total Expenditures	\$ 15,413,642	\$ 3,133,636	\$ 0	\$ 0

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1316	<u>General Capital Projects</u>				
	Revenues				
	Intergovernmental Revenue	0	0	23,500,000	20,000,000
	Miscellaneous Revenue	(51,103)	460,176	0	0
	Interfund Transfer	11,320,000	1,948,323	9,787,500	350,000
	Total Revenues	\$ 11,268,897	\$ 2,408,499	\$ 33,287,500	\$ 20,350,000
	Expenditures				
	General Government	44,755	3,409	137,500	0
	Public Safety	0	140,500	10,000,000	10,350,000
	Physical Environment	0	0	3,000,000	10,000,000
	Human Services	0	0	10,000,000	0
	Culture/Recreation	185,137	514,408	10,150,000	0
	Total Expenditures	\$ 229,892	\$ 658,317	\$ 33,287,500	\$ 20,350,000
Fund 1318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	122,533	122,831	121,000	120,000
	Intergovernmental Revenue	2,261,785	3,215,857	0	0
	Miscellaneous Revenue	(3,772)	36,525	1,000	10,000
	Interfund Transfer	0	155,792	0	0
	Excess Fees	645	562	600	600
	Cash Carry Forward	0	0	327,092	83,728
	Total Revenues	\$ 2,381,191	\$ 3,531,567	\$ 449,692	\$ 214,328
	Expenditures				
	General Government	5,512	4,832	2,500	2,500
	Transportation	2,263,779	3,978,014	104,565	110,065
	Reserves	0	0	342,627	101,763
	Total Expenditures	\$ 2,269,292	\$ 3,982,846	\$ 449,692	\$ 214,328
Fund 1319	<u>2008 ESL Referendum</u>				
	Revenues				
	Miscellaneous Revenue	(4,632)	40,312	1,600	15,000
	Cash Carry Forward	0	0	741,677	810,714
	Total Revenues	\$ (4,632)	\$ 40,312	\$ 743,277	\$ 825,714
	Expenditures				
	Physical Environment	450	360	4,500	4,500
	Culture/Recreation	779	29	0	0
	Reserves	0	0	738,777	821,214
	Total Expenditures	\$ 1,229	\$ 389	\$ 743,277	\$ 825,714

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1320	CPF - Beach Renourishment				
	Revenues				
	Miscellaneous Revenue	(90)	997	20	900
	Cash Carry Forward	0	0	46,236	48,476
	Total Revenues	\$ (90)	\$ 997	\$ 46,256	\$ 49,376
	Expenditures				
	Physical Environment	43,130	0	46,256	49,376
	Total Expenditures	\$ 43,130	\$ 0	\$ 46,256	\$ 49,376
Fund 1401	Airport				
	Revenues				
	Licenses & Permits	0	0	1,500	0
	Intergovernmental Revenue	1,111,047	7,405,272	0	0
	Charges for Services	2,282,382	2,326,606	3,183,750	3,511,212
	Miscellaneous Revenue	47,794	102,379	55,793	58,781
	Other Sources	1,106,920	1,360,135	0	0
	Cash Carry Forward	0	0	544,387	1,034,203
	Total Revenues	\$ 4,548,143	\$ 11,194,392	\$ 3,785,430	\$ 4,604,196
	Expenses				
	Transportation	3,651,373	3,877,445	3,323,725	3,379,218
	Interfund Transfer	0	11,848	0	0
	Reserves	0	0	461,705	1,224,978
	Total Expenses	\$ 3,651,373	\$ 3,889,293	\$ 3,785,430	\$ 4,604,196
Fund 1402	Solid Waste				
	Revenues				
	Charges for Services	696	968	1,000	1,000
	Miscellaneous Revenue	(1,200)	11,806	500	4,000
	Interfund Transfer	0	0	137,473	79,472
	Cash Carry Forward	0	0	11,169	155,503
	Total Revenues	\$ (504)	\$ 12,774	\$ 150,142	\$ 239,975
	Expenses				
	Physical Environment	196,886	173,868	150,142	239,975
	Total Expenses	\$ 196,886	\$ 173,868	\$ 150,142	\$ 239,975

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Licenses & Permits	180,137	202,302	0	0
	Charges for Services	1,758,902	2,341,435	3,573,561	3,875,607
	Miscellaneous Revenue	(3,673)	48,138	5,000	25,000
	Excess Fees	9,186	10,336	8,000	8,000
	Cash Carry Forward	0	0	159,767	599,533
	Total Revenues	\$ 1,944,552	\$ 2,602,210	\$ 3,746,328	\$ 4,508,140
	Expenses				
	Physical Environment	2,133,930	3,126,939	3,312,990	3,961,689
	Interfund Transfer	0	4,444	0	0
	Reserves	0	0	433,338	546,451
	Total Expenses	\$ 2,133,930	\$ 3,131,383	\$ 3,746,328	\$ 4,508,140
Fund 1408	<u>Old Kings Road Landfill</u>				
	Revenues				
	Miscellaneous Revenue	(2,412)	17,169	800	800
	Cash Carry Forward	0	0	359,653	323,684
	Total Revenues	\$ (2,412)	\$ 17,169	\$ 360,453	\$ 324,484
	Expenses				
	Physical Environment	9,032	69,382	89,613	123,780
	Interfund Transfer	0	493	0	0
	Reserves	0	0	270,840	200,704
	Total Expenses	\$ 9,032	\$ 69,875	\$ 360,453	\$ 324,484
Fund 1409	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Miscellaneous Revenue	(4,929)	0	1,200	10,000
	Cash Carry Forward	0	36,741	844,108	822,404
	Total Revenues	\$ (4,929)	\$ 36,741	\$ 845,308	\$ 832,404
	Expenses				
	Physical Environment	22,742	79,570	79,613	118,780
	Interfund Transfer	0	493	0	0
	Reserves	0	0	765,695	713,624
	Total Expenses	\$ 22,742	\$ 80,063	\$ 845,308	\$ 832,404

Revenues & Expenditures/Expenses Summary by Fund

Fund	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Fund 1410	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	(1,263)	10,340	500	1,500
	Cash Carry Forward	0	0	267,965	282,458
	Total Revenues	\$ (1,263)	\$ 10,340	\$ 268,465	\$ 283,958
	Expenses				
	Physical Environment	0	4	1,500	1,500
	Reserves	0	0	266,965	282,458
	Total Expenses	\$ 0	\$ 4	\$ 268,465	\$ 283,958
Fund 1501	<u>Health Insurance</u>				
	Revenues				
	Miscellaneous Revenue	10,228,624	7,146,554	9,389,771	10,828,325
	Interfund Transfer	0	1,519,569	0	0
	Other Sources	830	3,414	0	0
	Cash Carry Forward	0	0	1,615,412	1,659,000
	Total Revenues	\$ 10,229,454	\$ 8,669,537	\$ 11,005,183	\$ 12,487,325
	Expenses				
	General Government	61,991	87,803	94,213	20,000
	Other Uses	11,120,759	8,872,617	8,375,658	10,523,659
	Reserves	0	0	2,535,312	1,943,666
	Total Expenses	\$ 11,182,749	\$ 8,960,420	\$ 11,005,183	\$ 12,487,325
Fund 1502	<u>Risk Fund</u>				
	Revenues				
	Interfund Transfer	0	0	250,000	250,000
	Miscellaneous Revenue	0	0	0	500
	Cash Carry Forward	0	0	0	251,773
	Total Revenues	\$ 0	\$ 0	\$ 250,000	\$ 502,273
	Expenses				
	Reserves	0	0	250,000	502,273
	Total Expenses	\$ 0	\$ 0	\$ 250,000	\$ 502,273
Fund 1503	<u>Rolling Stock Replacement Fund</u>				
	Revenues				
	Interfund Transfer	0	0	0	616,438
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 616,438
	Expenses				
	Reserves	0	0	0	616,438
	Total Expenses	\$ 0	\$ 0	\$ 0	\$ 616,438

Summary of Revenues - All Funds

Fund #	Fund	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	% Change
1001	General Fund	\$ 105,938,056	\$ 113,956,906	\$ 155,100,144	\$ 178,784,815	15.3%
Special Revenue Funds						
1102	County Transportation Trust	3,330,621	4,513,911	6,084,426	7,507,945	23.4%
1103	Emergency Communications E-911	736,568	1,325,909	910,783	770,496	-15.4%
1104	Daytona North Service District	258,130	273,406	310,071	181,184	-41.6%
1105	Legal Aid	44,874	45,054	45,074	45,054	0.0%
1106	Law Enforcement Trust	87,384	143,897	96,567	195,740	102.7%
1107	Law Library	17,824	19,644	18,020	18,300	1.6%
1108	Court Facilities	171,002	198,291	364,965	410,905	12.6%
1109	Tourist Development Tax-Capital	875,871	1,097,392	4,922,682	6,138,778	24.7%
1110	Tourist Development Tax-Promotional	2,668,826	3,057,359	3,785,007	7,735,083	104.4%
1111	Tourist Development Tax-Restoration	1,014,945	10,593,576	1,662,067	2,301,309	38.5%
1112	Constitutional Gas Tax	8,013,610	8,393,280	7,096,899	1,007,565	-85.8%
1113	Opioid Settlement	0	65,096	0	65,396	100.0%
1114	Washington Oaks Pk Dune Restoration	0	1,826,554	0	0	0.0%
1115	IT Replacement	0	0	335,556	442,027	31.7%
1117	Environmentally Sensitive Lands	-605	5,289	64,264	38,689	-39.8%
1118	Hammock Dunes CDD	0	0	0	2,957	100.0%
1119	ESL 2008 Referendum	1,268,895	1,784,978	8,140,484	10,734,159	31.9%
1120	Utility Regulatory	58	0	22,336	22,286	-0.2%
1121	Impact Fee - Park D1	23,905	36,856	83,910	120,961	44.2%
1122	Impact Fee - Park D2	3,817	5,097	14,787	17,424	17.8%
1123	Impact Fee - Park D3	19,188	16,160	49,193	64,728	31.6%
1124	Impact Fee - Park D4	19,700	43,323	67,705	84,422	24.7%
1127	North Malacompra District	34,432	42,860	272,177	325,613	19.6%
1128	Grant Special Revenue	1,504,706	2,091,944	1,555,507	976,806	-37.2%
1130	Transportation Impact Fee East-Old	-11,268	577,404	9,519	981,344	10209.3%
1131	Transportation Impact Fee -West	-651	4,054	99,436	109,757	10.4%
1132	Park Impact Fees-Zone 1	142,564	14,378	205,911	137,450	-33.2%
1133	Park Impact Fees-Zone 2	7,570	1,127	7,804	38,970	399.4%
1134	Park Impact Fees-Zone 3	22,794	6,027	179,296	175,892	-1.9%
1135	Park Impact Fees-Zone 4	24,443	3,976	644	0	-100.0%

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Summary of Revenues - All Funds

Fund #	Fund	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	% Change
Special Revenue Funds (continued)						
1137	Transportation Impact Fee-East New	-4,135	35,159	79,511	199,366	150.7%
1141	Economic Development	474	3,363	151,825	144,688	-4.7%
1143	State Housing Initiatives Partnership Program (SHIP)	1,306,267	471,341	1,444,815	1,042,249	-27.9%
1152	CDBG-Neighborhood Stabilization Program	0	0	50,518	29,550	-41.5%
1153	CDBG-Urban Development	0	0	42,000	0	100.0%
1154	Impact Fee - Transport D1	234,372	218,961	611,165	905,833	100.0%
1155	Impact Fee - Transport D2	81,021	323,716	220,419	659,684	100.0%
1156	Impact Fee - LE Trust	47,701	376,871	158,912	535,582	100.0%
1157	Impact Fee - Fire Rescue Trust	163,271	334,370	494,267	899,542	100.0%
1158	Impact Fee - EMS Trust	13,598	107,663	43,838	297,460	100.0%
1159	Impact Fee - Library Trust	58,377	423,411	290,348	116,873	100.0%
1175	Bimini Gardens MSTU	5,225	4,729	39,253	42,801	9.0%
1177	Espanola Special Assessment	6,696	5,169	19,974	23,041	15.4%
1178	Rima Ridge Special Assessment	8,312	9,111	37,183	45,034	21.1%
1180	Municipal Services	728,315	713,439	1,908,283	1,774,459	-7.0%
1181	Building Department	1,846,315	1,427,625	3,028,805	2,629,852	-13.2%
1182	Public Safety Communications Network	1,352,280	2,815,532	3,962,143	4,361,744	10.1%
1184	Disaster Relief	-2,563	9,298,494	0	0	0.0%
1185	Federal Relief	11,367,931	1,533,151	0	0	0.0%
1187	Capital Preservation	745,391	632,436	1,814,569	2,491,500	37.3%
1192	Domestic Violence	12,227	12,682	62,987	73,519	16.7%
1193	Alcohol & Drug Abuse Trust	6,658	9,952	38,255	54,156	41.6%
1194	Court Innovations/Technology	411,296	330,015	1,223,596	925,817	-24.3%
1195	Juvenile Diversion	17,880	19,646	18,040	18,300	1.4%
1196	Crime Prevention	29,210	35,486	129,394	147,741	14.2%
1197	Court Innovations	95,845	191,278	213,226	225,976	6.0%
1198	Teen Court	70,058	68,053	80,449	83,203	3.4%

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Summary of Revenues - All Funds						
Fund #	Fund	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	% Change
Debt Service Funds						
1211	Judicial Center Bond Sinking Gnrl Oblig. Series 2005	2,118,384	2,109,343	3,588,405	3,776,055	5.2%
1212	Bond-Capital Imprv Refunding Revenue Bond Series 2015	4,804,687	5,269,797	8,648,981	8,853,627	2.4%
1213	Bond-Taxable Special Assessment Rev Note 2018A	95,630	95,560	107,463	117,767	9.6%
1214	Bond-Taxable Special Assessment Rev Note 2018	661,001	704,333	0	0	0.0%
1215	Bond Capital Imprv Rev S2020	324,281	1,409,621	1,827,421	1,635,005	-10.5%
1219	Limited Ad Valorem Tax Refunding Bond Series 2016	1,289,424	1,599,795	3,354,960	4,289,631	27.9%
1220	Bond-TDT Rev Series 2017	0	0	0	0	0.0%
1221	Bond-Grt Antc Note S2020	-1,080	12,840	0	0	0.0%
Capital Project Funds						
1307	Beach Front Parks	-1,985	16,992	267,296	306,141	14.5%
1308	Beach Front Park Maintenance Trust	-3,730	32,161	568,234	620,018	9.1%
1311	CPF-1/2 Cent Discretionary Sales Tax	4,325,529	4,237,924	6,068,736	5,152,241	-15.1%
1312	CPF-Capital Improvement Revenue Bond	35	0	0	0	0.0%
1314	CPF-Taxable Special Assessment Rev Bond Series 2018B	2	0	0	0	0.0%
1315	CPF - New Sheriff Op Center	7,744,277	370,529	0	0	0.0%
1316	General Capital Projects	11,268,897	2,408,499	33,287,500	20,350,000	-38.9%
1318	Marineland Acres Drainage Basin District	2,381,191	3,531,567	449,692	214,328	-52.3%
1319	CPF-2008 Environmentally Sensitive Land Referendum New	-4,632	40,312	743,277	825,714	11.1%
1320	Beach Renourishment	42,949	997	46,256	49,376	6.7%
Enterprise Funds						
1401	Airport	4,548,143	11,194,392	3,785,430	4,604,196	21.6%
1402	Solid Waste	119,996	12,774	150,142	239,975	59.8%
1405	Residential Solid Waste Collection	1,944,552	2,602,210	3,746,328	4,508,140	20.3%
1408	Old Kings Road Landfill	-2,412	17,169	360,453	324,484	-10.0%
1409	Construction & Demolition Debris Landfill	-4,929	36,741	845,308	832,404	-1.5%
1410	Bunnell Landfill	-1,263	10,340	268,465	283,958	5.8%
Internal Service Funds						
1501	Health Insurance	10,228,624	8,669,537	11,005,183	12,487,325	13.5%
	Risk Fund	0	0	250,000	502,273	100.9%
1502	Rolling Stock Replacement Fund	0	0	0	616,438	100.0%
Total Revenues		\$ 196,696,850	\$ 213,928,833	\$ 287,038,539	\$ 307,753,121	7.2%

Summary of Expenditures/Expenses - All Funds

Fund #	Fund	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	% Change
1001	General Fund	\$ 98,195,731	\$ 112,475,269	\$ 155,100,144	\$ 178,784,815	15.3%
Special Revenue Funds						
1102	County Transportation Trust	3,142,219	3,754,290	6,084,426	7,507,945	23.4%
1103	Emergency Communications E-911	710,848	1,278,219	910,783	770,496	-15.4%
1104	Daytona North Service District	93,110	172,771	310,071	181,184	-41.6%
1105	Legal Aid	35,233	46,406	45,074	45,054	0.0%
1106	Law Enforcement Trust	48,453	154,557	96,567	195,740	102.7%
1107	Law Library	16,408	20,987	18,020	18,300	1.6%
1108	Court Facilities	106,544	129,358	364,965	410,905	12.6%
1109	Tourist Development Tax-Capital	87,225	27,725	4,922,682	6,138,778	24.7%
1110	Tourist Development Tax-Promotional	1,772,876	1,906,604	3,785,007	7,735,083	104.4%
1111	Tourist Development Tax-Restoration	1,247,979	11,481,498	1,662,067	2,301,309	38.5%
1112	Constitutional Gas Tax	9,388,548	10,232,307	7,096,899	1,007,565	-85.8%
1113	Opioid Settlement	0	0	0	65,396	100.0%
1114	Washington Oaks Pk Dune Restoration	0	1,826,554	0	0	0.0%
1115	IT Replacement	0	0	335,556	442,027	100.0%
1117	Environmentally Sensitive Lands	3,099	1,204	64,264	38,689	-39.8%
1118	Hammock Dunes CDD	0	0	0	2,957	100.0%
1119	ESL 2008 Referendum	9,564	156	8,140,484	10,734,159	31.9%
1120	Utility Regulatory	0	0	22,336	22,286	-0.2%
1121	Impact Fee - Park D1	0	0	83,910	120,961	100.0%
1122	Impact Fee - Park D2	0	0	14,787	17,424	100.0%
1123	Impact Fee - Park D3	0	0	49,193	64,728	100.0%
1124	Impact Fee - Park D4	0	0	67,705	84,422	100.0%
1127	North Malacompra District	3,189	3,056	272,177	325,613	19.6%
1128	Grant Special Revenue	1,423,006	2,052,068	1,555,507	976,806	-37.2%
1130	Transportation Impact Fee East-Old	22,402	236,239	9,519	981,344	10209.3%
1131	Transportation Impact Fee -West	80	40,861	99,436	109,757	10.4%
1132	Park Impact Fees-Zone 1	55,900	987	205,911	137,450	-33.2%
1133	Park Impact Fees-Zone 2	48	1	7,804	38,970	399.4%
1134	Park Impact Fees-Zone 3	77	4	179,296	175,892	-1.9%
1135	Park Impact Fees-Zone 4	56	3	644	0	-100.0%

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Summary of Expenditures/Expenses - All Funds

Fund #	Fund	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	% Change
Special Revenue Funds (continued)						
1137	Transportation Impact Fee-East New	288	1,671	79,511	199,366	150.7%
1141	Economic Development	12,796	9,000	151,825	144,688	-4.7%
1143	State Housing Initiatives Partnership Program (SHIP)	472,672	851,145	1,444,815	1,042,249	-27.9%
1152	CDBG-Neighborhood Stabilization Program	0	0	50,518	29,550	-41.5%
1153	CDBG-Urban Development	0	0	42,000	0	100.0%
1154	Impact Fee - Transport D1	0	0	611,165	905,833	100.0%
1155	Impact Fee - Transport D2	0	0	220,419	659,684	100.0%
1156	Impact Fee - LE Trust	0	0	158,912	535,582	100.0%
1157	Impact Fee - Fire Rescue Trust	0	0	494,267	899,542	100.0%
1158	Impact Fee - EMS Trust	0	0	43,838	297,460	100.0%
1159	Impact Fee - Library Trust	0	0	290,348	116,873	100.0%
1175	Bimini Gardens MSTU	15,340	206	39,253	42,801	9.0%
1177	Espanola Special Assessment	5,349	4,889	19,974	23,041	15.4%
1178	Rima Ridge Special Assessment	6,468	7,319	37,183	45,034	21.1%
1180	Municipal Services	515,593	692,517	1,908,283	1,774,459	-7.0%
1181	Building Department	1,661,481	1,580,913	3,028,805	2,629,852	-13.2%
1182	Public Safety Communications Network	2,001,762	2,368,354	3,962,143	4,361,744	10.1%
1184	Disaster Relief Fund	788,557	7,960,850	0	0	0.0%
1185	Federal Relief	11,470,003	1,021,595	0	0	0.0%
1187	Capital Preservation	196,890	425,894	1,814,569	2,491,500	100.0%
1192	Domestic Violence	0	0	62,987	73,519	16.7%
1193	Alcohol & Drug Abuse Trust	0	0	38,255	54,156	41.6%
1194	Court Innovations/Technology	449,536	261,674	1,223,596	925,817	-24.3%
1195	Juvenile Diversion	16,444	21,101	18,040	18,300	1.4%
1196	Crime Prevention	48,010	41,002	129,394	147,741	14.2%
1197	Court Innovations	148,626	170,265	213,226	225,976	6.0%
1198	Teen Court	64,429	70,426	80,449	83,203	3.4%

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Summary of Expenditures/Expenses - All Funds

Fund #	Fund	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	% Change
Debt Service Funds						
1211	Judicial Center Bond Sinking Gnrl Oblig. Series 2005	1,792,839	1,794,422	3,588,405	3,776,055	5.2%
1212	Bond-Capital Imprv Refunding Revenue Bond Series 2015	3,483,523	3,478,285	8,648,981	8,853,627	2.4%
1213	Bond-Taxable Special Assessment Rev Note 2018A	86,872	86,532	107,463	117,767	9.6%
1214	Bond-Taxable Special Assessment Rev Note 2018	704,079	703,877	0	0	0.0%
1215	Bond Capital Imprv Rev S2020	325,314	1,399,989	1,827,421	1,635,005	-10.5%
1219	Limited Ad Valorem Tax Refunding Bond Series 2016	1,161,807	1,168,740	3,354,960	4,289,631	27.9%
1220	Bond- TDT Rev Series 2017	87	0	0	0	0.00%
1221	Bond- Grt Antc Note S2020	572,742	9	0	0	0.00%
Capital Project Funds						
1307	Beach Front Parks	474	12	267,296	306,141	14.5%
1308	Beach Front Park Maintenance Trust	19,075	1,829	568,234	620,018	9.1%
1311	CPF-1/2 Cent Discretionary Sales Tax	4,487,955	3,841,131	6,068,736	5,152,241	-15.1%
1312	CPF-Capital Improvement Revenue Bond 2015	51,959	0	0	0	0.0%
1314	CPF-Taxable Special Assessment Rev Bond Series 2018B	64,173	0	0	0	0.0%
1315	CPF - New Sheriff Op Center	15,413,642	3,133,636	0	0	0.0%
1316	General Capital Projects	229,892	658,317	33,287,500	20,350,000	-38.9%
1318	Marineland Acres Drainage Basin District	2,269,292	3,982,846	449,692	214,328	-52.3%
1319	CPF-2008 Environmentally Sensitive Land Referendum New	1,229	389	743,277	825,714	11.1%
1320	CPF- Beach Renourishment	43,130	0	46,256	49,376	6.7%
Enterprise Funds						
1401	Airport	3,651,373	3,889,293	3,785,430	4,604,196	21.6%
1402	Solid Waste	196,886	173,868	150,142	239,975	59.8%
1405	Residential Solid Waste Collection	2,133,930	3,131,383	3,746,328	4,508,140	20.3%
1408	Old Kings Road Landfill	9,032	69,875	360,453	324,484	-10.0%
1409	Construction & Demolition Debris Landfill	22,742	80,063	845,308	832,404	-1.5%
1410	Bunnell Landfill	0	4	268,465	283,958	5.8%
Internal Service Funds						
1501	Health Insurance	11,182,749	8,960,420	11,005,183	12,487,325	13.5%
1502	Risk Fund	0	0	250,000	502,273	100.9%
1502	Rolling Stock Replacement Fund	0	0	0	616,438	100.0%
Total		\$ 182,141,632	\$ 197,884,865	\$ 287,038,539	\$ 307,753,121	7.2%

Schedule of Interfund Transfers

Transfers From	Expenditures	Revenues	Transfers To
Fund 1001 - General Fund	\$ 7,085,948	\$ 250,000	Fund 1102 - County Transportation Trust Fund
		26,744	Fund 1105 - Legal Aid
		439,527	Fund 1115 - IT Replacement
		74,000	Fund 1128 - Grants
		750,000	Fund 1182 - Public Safety Comm. Network - GF Contribution
		2,491,500	Fund 1187 - Capital Preservation
		163,975	Fund 1197 - Drug Court
		58,757	Fund 1198 - Teen Court
		1,535,535	Fund 1215 - FCSO Operations Center Debt Service (Non Ad Valorem)
		350,000	Fund 1316 - General Capital Projects
		79,472	Fund 1402 - Landfill
		250,000	Fund 1502 - Risk Fund
		616,438	Fund 1503 - Rolling Stock Replacement Fund
Total General Fund	\$ 7,085,948	\$ 7,085,948	
Fund 1107 - Law Library	\$ 4,410	\$ 4,410	Fund 1197 - Drug Court
Fund 1195 - Juvenile Diversion	18,300	18,300	Fund 1197 - Drug Court
Total Other Funds	\$ 22,710	\$ 22,710	
Total Interfund Transfers	\$ 7,108,658	\$ 7,108,658	

Reserves Summary by Fund

Fund	Description	Amount
Fund 1001	General Fund	\$ 41,606,237
	Reserve for Contingency	6,675,245
	Designated for Future Use	32,818,327
	Personnel Services Reserves	425,000
	Reserve for Roads	100,000
	Reserve for Fire Equipment	507,350
	Library Palm Coast Branch Reserve	200,712
	Reserve - Restricted for Future Capital Outlay	879,603
	PPP Blue Parcel	74,486
	Vessel Registration	116,330
	Passport	166,930
	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	200,000
Fund 1102	County Transportation Trust Fund	2,550,193
Fund 1108	Court Facilities	217,497
Fund 1109	Tourist Development Tax - Capital	6,107,378
Fund 1110	Tourist Development Tax - Promotion	5,407,710
Fund 1111	Tourist Development Tax - Beach Restoration	2,052,909
Fund 1112	Constitutional Gas Tax	1,004,565
Fund 1117	Environmentally Sensitive Lands (Old Fund)	35,589
Fund 1119	Environmentally Sensitive Lands	10,709,659
Fund 1120	Utility Regulatory Authority	22,286

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Reserves Summary by Fund

Fund	Description	Amount
Fund 1121	Impact Fee - Park D1	58,311
Fund 1122	Impact Fee - Park D2	17,324
Fund 1124	Impact Fee - Park D4	84,322
Fund 1127	North Malacompra District	284,013
Fund 1130	Transportation Impact Fee East - Old	979,244
Fund 1131	Transportation Impact Fee West	109,657
Fund 1137	Transportation Impact Fees East - New	198,866
Fund 1154	Impact Fee - Transport D1	904,833
Fund 1155	Impact Fee - Transport D2	659,684
Fund 1156	Impact Fee - LE Trust	535,482
Fund 1157	Impact Fee - Fire Rescue Team	899,442
Fund 1158	Impact Fee - EMS Trust	297,360
Fund 1159	Impact Fee - Library Trust	116,773
Fund 1177	Espanola Special Assessment	17,631
Fund 1178	Rima Ridge Special Assessment	37,764
Fund 1180	Municipal Service	311,958
Fund 1181	Building Department	476,377
Fund 1182	Public Safety Communications Network	1,625,607
Fund 1192	Domestic Violence Trust	73,519
Fund 1193	Alcohol & Drug Abuse Trust	54,156

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Reserves Summary by Fund

Fund	Description	Amount
Fund 1194	Court Innovations/Technology	43,559
Fund 1196	Crime Prevention	136,541
Fund 1211	Judicial Center Bond - Sinking	1,980,655
Fund 1212	Bond - Capital Improvement Ref Rec 2015	5,362,612
Fund 1213	Bond - Taxable SP Asmt Rv S2018	31,657
Fund 1219	ESL Series 2009 & 2010	3,127,271
Fund 1307	Beach Front Park	30,841
Fund 1308	Beachfront Park Maintenance	598,518
Fund 1311	1/2 Cent Discretionary Sales Tax	1,267,441
Fund 1318	Marineland Acres District	101,763
Fund 1319	Environmentally Sensitive Lands	821,214
Fund 1401	Airport	1,224,978
Fund 1405	Residential Solid Waste Collection	546,451
Fund 1408	Old Kings Rd Landfill	200,704
Fund 1409	Construction & Demolition Debris Landfill	713,624
Fund 1410	Bunnell Landfill	282,458
Fund 1501	Health Insurance	1,943,666
Fund 1502	Risk Fund	502,273
Fund 1503	Rolling Stock Replacement	616,438
Total Reserves - All Funds		<u><u>\$ 96,989,010</u></u>

Fund Balance History by Fund

Fund	Description	Ending Fund Balance 09/30/20	Ending Fund Balance 09/30/21	Ending Fund Balance 09/30/22	Ending Fund Balance 09/30/23	Adopted Beg. Fund Bal. 10/01/24	Adopted Beg. Fund Bal. 10/01/25	% Change	Explanation
1001	General Fund	34,486,248	33,749,871	51,140,186	58,734,552	31,815,239	41,579,463	30.69%	Recalculated Based on Updated Information
Special Revenue Funds									
1102	County Transportation Trust	2,956,035	3,603,064	3,791,466	4,551,087	2,817,160	3,947,866	40.14%	Recalculated Based on Updated Information
1103	Emergency Communications E-911	567,948	598,643	697,600	745,290	271,246	289,296	6.65%	
1104	Daytona North Service District	593,874	327,279	492,300	592,935	43,871	176,184	301.60%	Changes to Special Assessment
1105	Legal Aid	(8,290)	(8,290)	(1,352)	-	0	0	0.00%	
1106	Law Enforcement Trust	8,305	47,036	85,967	75,307	36,367	94,740	160.51%	Additional Confiscated Equipment Sold
1107	Law Library	(6)	(72)	1,344	-	0	0	0.00%	
1108	Court Facilities	100,706	139,604	204,062	272,995	192,465	234,405	100.00%	Decreased Operating Expenditures
1109	Tourist Development Tax - Capital	3,108,661	3,300,494	4,089,139	5,158,806	4,057,682	5,178,778	27.63%	Additional TDT Collections
1110	Tourist Development Tax - Promotion	1,551,496	2,199,883	3,113,546	4,624,301	1,220,007	5,005,083	310.25%	Recalculated Based on Updated Information
1111	Tourist Development Tax - Restoration	4,867,821	569,547	1,360,630	472,708	809,067	1,376,309	70.11%	No Additional Dune Projects Added
1112	Constitutional Gas Tax	4,468,653	7,021,942	3,219,551	1,380,524	151,259	900,000	495.01%	Additional Funding Received for Project
1113	Opioid Settlement	0	0	0	65,096	0	65,396	100.00%	New Fund Established
1115	IT Replacement Fund	0	0	0	0	0	2,000	100.00%	New Fund Established
1117	Environmentally Sensitive Lands	137,806	134,947	133,743	137,828	64,164	38,639	-39.78%	Purchase of Kelly Property
1119	Environmentally Sensitive Lands 2008	2,913,375	4,096,622	5,362,353	7,147,175	6,420,930	8,627,357	34.36%	Funds Building for Future Land Purchases
1120	Utility Regulatory	22,124	22,178	22,236	22,236	22,286	22,236	-0.22%	
1121	Impact Fee- Park D1	0	0	23,905	60,761	53,880	90,861	68.64%	Normal Impact Fee Collections
1122	Impact Fee- Park D2	0	0	3,817	8,914	9,277	11,914	28.43%	Normal Impact Fee Collections
1123	Impact Fee- Park D3	0	0	19,188	35,348	34,163	49,698	45.47%	Normal Impact Fee Collections
1124	Impact Fee- Park D4	0	0	19,700	63,023	42,675	46,422	8.78%	
1127	North Malacompra District	140,651	173,573	204,815	244,619	237,692	283,453	19.25%	Building Special Assessment Balance
1128	Grant Special Revenue Fund	0	(9,108)	72,592	112,468	0	0	0.00%	
1130	Transportation Impact Fees East-Old	2,333,139	2,370,493	2,336,823	2,677,988	3,519	941,344	26650.33%	Additional Funding Received for Project
1131	Transportation Impact Fees West	139,325	139,499	138,769	101,961	99,236	105,757	6.57%	
1132	Park Impact Fees-Zone 1	230,472	326,664	413,329	426,721	205,811	132,450	-35.64%	Projects Budgeted
1133	Park Impact Fees-Zone 2	29,211	29,222	36,744	37,870	7,704	38,870	404.54%	Normal Impact Fee Collections
1134	Park Impact Fees-Zone 3	123,123	138,152	160,869	166,892	179,046	170,892	-4.55%	
1135	Park Impact Fees-Zone 4	45,551	77,085	101,471	105,444	344	0	-100.00%	All Available Funds Assigned to Projects
1137	Transportation Impact Fees East-New	849,611	850,768	846,345	879,833	78,111	194,366	148.83%	Additional Interest Earned

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Fund Balance History by Fund

Fund	Description	Ending Fund Balance 09/30/20	Ending Fund Balance 09/30/21	Ending Fund Balance 09/30/22	Ending Fund Balance 09/30/23	Adopted Beg. Fund Bal. 10/01/24	Adopted Beg. Fund Bal. 10/01/25	% Change	Explanation
Special Revenue Funds (continued)									
1141	Economic Development	182,635	170,148	157,826	152,188	150,825	143,188	-5.06%	
1143	State Housing Initiatives Partnership	302,821	538,347	1,958,739	1,578,935	0	0	0.00%	
1152	CDBG- Neighborhood Stabilization Program	0	29,550	29,550	29,550	50,518	29,550	-41.51%	Recalculated Based on Updated Information
1153	CDBG- Urban Development	42,000	42,000	42,000	42,000	42,000	0	-100.00%	Fund Closed Out in FY 24
1154	Impact Fee - Transport D1	0	0	234,372	453,334	410,165	685,833	67.21%	Normal Impact Fee Collections
1155	Impact Fee - Transport D1	0	0	81,021	404,737	150,319	534,684	255.70%	Late Receipts of Revenue Discounted Estimates
1156	Impact Fee - Law Enforcement	0	0	47,701	424,572	103,357	480,027	364.44%	Late Receipts of Revenue Discounted Estimates
1157	Impact Fee - Fire Rescue	0	0	163,271	497,642	326,417	698,542	114.00%	Late Receipts of Revenue Discounted Estimates
1158	Impact Fee - EMS	0	0	13,598	121,261	28,718	218,960	662.45%	Late Receipts of Revenue Discounted Estimates
1159	Impact Fee - Library	0	0	58,377	481,788	225,263	46,773	-79.24%	Funding Used for Nexus Center Project
1175	Bimini Gardens MSTU	38,748	43,728	33,613	38,136	33,828	42,751	26.38%	Normal Special Assessment Collections
1177	Espanola Special Assessment	25,667	26,777	28,124	28,404	18,514	21,584	16.58%	Normal Special Assessment Collections
1178	Rima Ridge Special Assessment	42,361	44,595	46,439	48,230	34,768	42,924	23.46%	Normal Special Assessment Collections
1180	Municipal Services	1,007,928	1,159,313	1,372,034	1,392,956	1,260,283	1,024,959	-18.67%	One-Time Use for Re-Write to LDC
1181	Building Department	1,330,239	1,548,669	1,761,069	1,607,781	1,548,005	1,149,767	-25.73%	Decreased to Comply with Reserve Requirement
1182	Public Safety Communications Network	3,705,044	2,000,391	1,350,909	1,798,087	1,290,476	1,677,781	30.01%	Lower than Expected Expenditures in FY 24
1184	Disaster Relief Fund	1,183,689	850,420	59,300	1,396,944	0	0	0.00%	
1185	CARES Act Relief Fund	0	8,143	(93,930)	417,626	0	0	0.00%	
1187	General Proj Preservation Fund	0	0	548,501	755,042	0	0	0.00%	
1192	Domestic Violence	18,259	29,560	41,787	54,469	52,387	63,469	21.15%	Funds Building Up for Project
1193	Alcohol & Drug Abuse Trust	11,642	19,497	26,154	36,106	32,205	46,106	43.16%	Funds Building Up for Project
1194	Court Innovations/Technology	1,013,805	770,128	743,557	811,897	822,396	632,817	-23.05%	Court Room Upgrades
1195	Juvenile Diversion	10	19	1,455	0	0	0	0.00%	
1196	Crime Prevention	109,029	139,405	120,606	115,090	100,244	118,591	18.30%	Slight Decrease in Grant Program
1197	Court Innovations	53,858	56,780	3,999	25,012	4,527	20,971	363.24%	Reduction of Interfund Transfer In from GF
1198	Teen Court	54,881	13,290	18,920	16,547	15,132	3,896	-74.25%	Reduction of Interfund Transfer In from GF
Total Special Revenue Funds		34,302,205	33,639,983	35,799,944	42,896,464	23,758,309	35,707,489		

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Fund Balance History by Fund

Fund	Description	Ending Fund Balance 09/30/20	Ending Fund Balance 09/30/21	Ending Fund Balance 09/30/22	Ending Fund Balance 09/30/23	Adopted Beg. Fund Bal. 10/01/24	Adopted Beg. Fund Bal. 10/01/25	% Change	Explanation
Debt Service Funds									
1211	Judicial Center Bond Sinking	799,500	948,770	1,274,315	1,589,237	1,459,134	1,973,928	35.28%	Reserve Balance Equal to 1 Year Debt Service
1212	Cap Imp Ref Rev Bond 2015	3,238,590	369,418	5,017,583	6,809,095	5,127,597	5,425,243	5.80%	
1213	BND TXBL SP ASMT RV S2018	57,237	(13,261)	(4,503)	4,525	7,463	17,767	138.07%	Normal Special Assessment Collections
1214	BND TXBL SP ASMT RV S2018 B	41,886	43,651	574	1,029	0	0	0.00%	
1215	BND CAP IMP REV S2020	0	8,702	7,669	17,301	0	99,470	100.00%	Higher than Normal Interest Earned
1219	ESL III Series 2008	1,138,061	1,151,531	1,279,148	1,710,203	1,636,406	2,331,829	42.50%	Funds Building to Retire Debt
1220	Bond - TDT Rev S2017	0	222	135	135	0	0	0.00%	
1221	Bond Grt Antc Note S2020	59,457	931,747	357,925	370,756	0	0	0.00%	
Total Debt Service Funds		5,334,731	3,440,780	7,932,846	10,502,281	8,230,600	9,848,237		
Capital Projects Funds									
1307	Beachfront Park	414,453	414,918	412,459	429,440	266,096	294,141	10.54%	Additional Interest Earned
1308	Beachfront Park Maintenance	806,894	806,989	784,185	814,517	564,234	595,018	5.46%	
1311	1/2 Cent Discretionary Tax	3,048,867	3,651,807	3,656,644	4,053,437	1,285,281	713,173	-44.51%	One-Time Funding Used to Complete OPS Center
1312	Cap Impr Rev Bond 2015	827,154	2,397	924	925	0	0	0.00%	
1314	CPF Special Assessment S2018B	64,184	64,173	2	2	0	0	0.00%	
1315	CPF New Sheriff Op Ctr	0	8,858,015	2,766,361	3,254	0	0	0.00%	
1316	CPF General Capital Projects	0	0	11,039,005	12,789,187	0	0	0.00%	
1318	Marineland Acres District	445,865	-5,820,000	500,557	49,277	327,092	83,728	-74.40%	Capital Project Completed in FY 24
1319	Environmentally Sensitive Lands-New	745,621	742,851	736,990	776,914	741,677	810,714	9.31%	
1320	Beach Renourishment Fund	15,716	3,621	46,479	47,476	46,236	48,476	4.84%	
Total Capital Project Funds		6,368,754	8,724,773	19,943,606	18,964,428	3,230,616	2,545,250		
Enterprise Funds									
1401	Airport	868,193	1,249,965	1,817,026	1,988,182	544,387	1,034,203	89.98%	Recalculated Based on Updated Information
1402	Solid Waste	1,048,060	807,005	730,115	569,021	11,169	155,503	1292.27%	Recalculated Based on Updated Information
1405	Residential Solid Waste Collection	972,061	1,024,058	834,681	305,507	159,767	599,533	275.25%	Reserve Balance Building Back Up
1408	Old Kings Road Landfill	485,552	465,756	454,312	401,606	359,653	323,684	-10.00%	FTEs Split Funded with Other Landfill Funds
1409	Construction & Demolition Debris Landfill	974,900	953,545	925,874	882,551	844,108	822,404	-2.57%	
1410	Bunnell Landfill	266,748	267,109	265,846	276,182	267,965	282,458	5.41%	
Total Enterprise Funds		4,615,513	4,767,437	5,027,854	4,423,050	2,187,049	3,217,785		

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Fund Balance History by Fund

Fund	Description	Ending Fund Balance 09/30/20	Ending Fund Balance 09/30/21	Ending Fund Balance 09/30/22	Ending Fund Balance 09/30/23	Adopted Beg. Fund Bal. 10/01/24	Adopted Beg. Fund Bal. 10/01/25	% Change	Explanation
Internal Service Fund									
1501	Health Insurance	3,188,154	2,861,448	1,907,322	1,616,439	1,615,412	1,659,000	2.70%	
1502	Risk Fund	-	-	-	-	0	251,773	100.00%	New Fund Created in FY 24
Total Internal Service Fund		3,188,154	2,861,448	1,907,322	1,616,439	1,615,412	1,910,773		
Total		88,295,604	87,184,292	121,751,757	137,137,214	70,837,225	94,808,997	33.84%	

Note: Figures above are unaudited.

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

Population & Authorized Position Counts										
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
*Population	104,436	107,406	109,999	112,085	115,081	115,378	119,662	124,202	126,705	130,757
Budgeted BOCC Only Employees	346.00	368.99	371.85	382.27	386.86	380.25	404.325	408.325	412.475	427.125
Employees per Capita (Ratio)	1:302	1:291	1:296	1:293	1:297	1:303	1:296	1:304	1:307	1:306
Population Change	2.50%	2.84%	2.41%	1.90%	2.67%	0.26%	3.71%	3.79%	5.89%	5.28%
Employee Change	6.77%	6.64%	0.78%	2.80%	1.20%	-1.71%	6.33%	0.99%	2.02%	4.60%

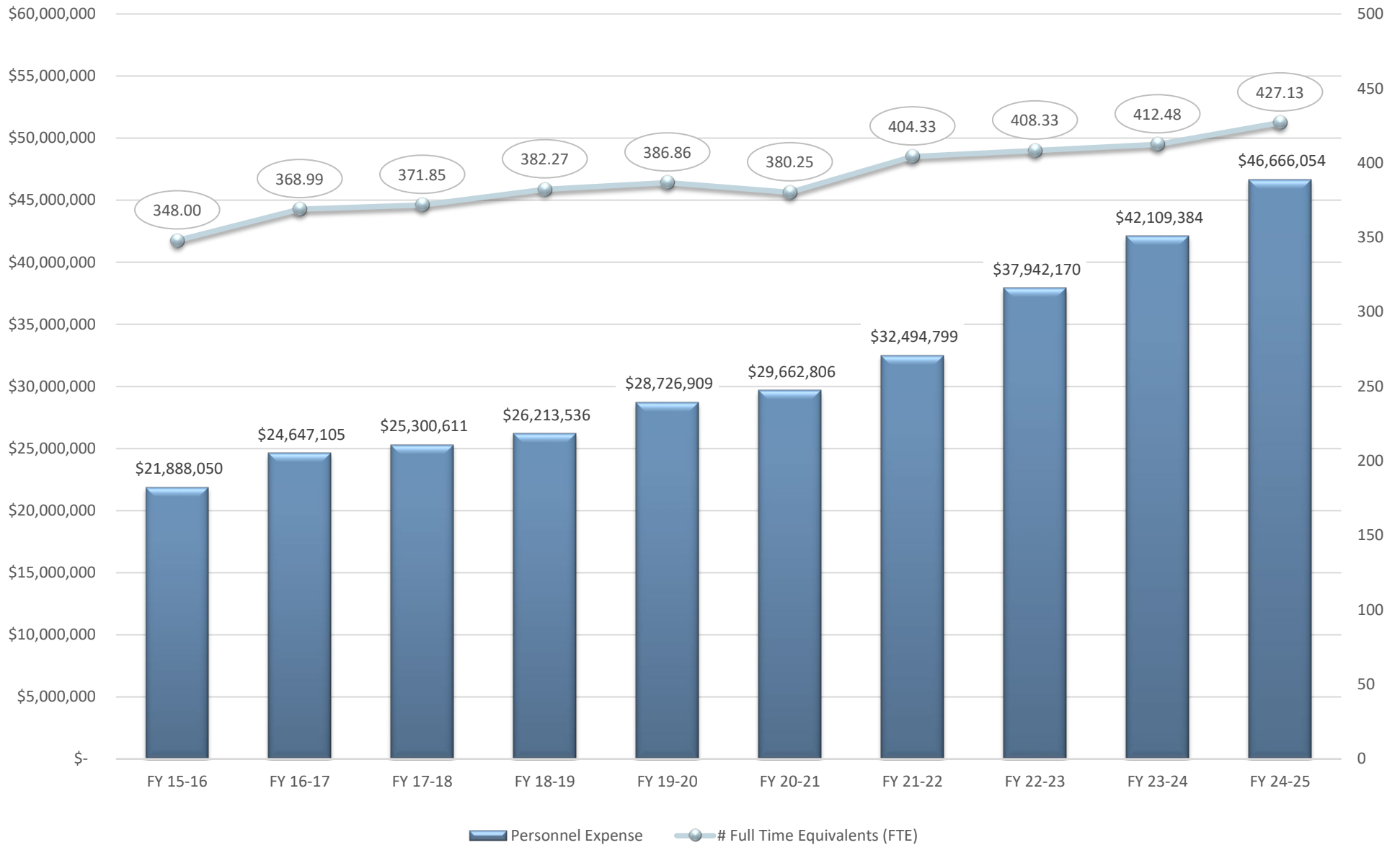
The employee count above represents the positions that report to the Board of County Commissioners.
The positions that report to the Judicial Branch and Constitutional Offices are not displayed.

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

Personnel Services Category All Funds - BOCC Only

Fund Description	Salary	Other	Overtime	FICA	Retirement	Health Insurance	Workers Comp.	Total
General Fund (Fund 1001)	\$ 23,491,191	\$ 229,631	\$ 1,727,854	\$ 1,935,039	\$ 5,923,577	\$ 5,453,332	\$ 651,373	\$ 39,411,997
County Transportation Trust (Fund 1102)	1,410,922	0	4,500	108,280	192,738	441,756	116,986	2,275,182
Emergency Communications E-911 (Fund 1104)	191,358	0	0	14,638	33,879	40,231	287	280,393
Tourist Development (Fund 1110)	431,594	0	0	33,016	89,575	86,379	649	641,213
SHIP (Fund 1143)	52,499	0	0	4,016	7,156	15,777	79	79,527
Municipal Services (Fund 1180)	603,523	0	1,000	46,247	105,186	114,385	3,646	873,987
Building (Fund 1181)	1,108,921	0	10,000	85,598	168,615	216,935	19,945	1,610,014
Public Safety Comm Network (Fund 1182)	154,813	0	0	11,843	24,220	29,978	232	221,086
Court Innovations (Fund 1197)	50,794	0	0	3,886	6,923	15,777	76	77,456
Teen Court (Fund 1198)	48,630	0	0	3,720	6,628	15,777	73	74,828
Airport (Fund 1401)	476,216	11,466	15,000	38,457	101,108	126,216	11,832	780,295
Solid Waste (Fund 1402)	91,874	0	375	7,058	12,560	31,556	3,919	147,342
Residential Solid Waste Collect (Fund 1405)	30,571	0	750	2,396	3,716	7,888	53	45,374
Old Kings Road Landfill (Fund 1408)	45,937	0	188	3,527	5,490	15,776	2,762	73,680
Const. & Demo Debris Landfill (Fund 1409)	45,937	0	188	3,527	5,490	15,776	2,762	73,680
Total	\$ 28,234,780	\$ 241,097	\$ 1,759,855	\$ 2,301,248	\$ 6,686,861	\$ 6,627,539	\$ 814,674	\$ 46,666,054

Summary of Personnel Services All Funds - BOCC Only



FTE Authorization Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change	Description of Change
General Fund					
Board of County Commissioners	5.000	5.000	5.000	0.000	
County Administration	4.700	4.200	4.200	0.000	
Communications	3.300	3.300	3.300	0.000	
Land Management	4.000	4.000	4.000	0.000	1.0 FTE Moved to Facilities, 1.0 FTE Added
County Attorney	4.000	4.000	4.000	0.000	
Economic Development	1.000	1.000	1.000	0.000	
Engineering	7.000	7.000	8.000	1.000	1.0 FTE Moved from General Services Admin
Office of Management & Budget (OMB)	8.000	6.000	5.500	(0.500)	Split Finance Director Between OMB & OPC
Office of Procurement & Contracts (OPC)	9.500	8.500	9.000	0.500	Split Finance Director Between OMB & OPC
Total Financial Services	17.500	14.500	14.500	0.000	
IT Department	13.550	13.500	8.400	(5.100)	IT Reorganization Between Public Safety Fund & New Divisions, 1.0 FTE DU Added
GIS	0.000	0.000	3.200	3.200	
Cyber Security	0.000	1.500	1.700	0.200	
IT Project Management	0.000	0.000	1.700	1.700	
Public Safety Software	4.750	3.450	3.350	(0.100)	
UAS	0.000	0.000	1.200	1.200	
Total Innovation Technology	18.300	18.450	19.550	1.100	
Human Resources	5.300	5.300	6.000	0.700	0.70 FTE Moved from Health Insurance Fund
Veteran's Services	0.000	0.000	2.000	2.000	Moved Division from Health and Human Services
Total Human Resources	5.300	5.300	8.000	2.700	
Extension Services	6.000	7.000	6.600	(0.400)	Removed Family & Consumer Sciences Agent III, Increased Program & Staff Asst Hrs
Social Services Admin	5.000	5.000	5.000	0.000	
Human Services	4.000	4.000	4.000	0.000	
Senior Services	4.000	4.000	4.000	0.000	
Adult Day Care	5.000	5.000	5.200	0.200	0.2 FTE Added
Congregate Meals	1.500	1.500	1.500	0.000	
Veteran's Services	2.000	2.000	0.000	(2.000)	Moved Division to Human Resources
Total Health & Human Services	21.500	21.500	19.700	(1.800)	

(continued on next page)

FTE Authorization Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change	Description of Change
Library - Main Branch	15.500	16.000	16.000	0.000	
Bunnell Library	2.000	2.000	2.000	0.000	
Total Library	17.500	18.000	18.000	0.000	
General Services Administration	7.500	9.000	8.000	(1.000)	1.0 FTE Moved to Engineering
Fleet Management	9.000	9.000	11.000	2.000	1.0 FTE Moved from Road & Bridge, 1.0 FTE DU Added
Facilities Management	24.000	25.000	32.000	7.000	1.0 FTE Moved from Land Management, 1.0 FTE Moved from Parks, 5.0 FTE DU Added
Public Transportation	31.850	31.850	32.850	1.000	
Recreation Facilities	17.000	16.000	17.000	1.000	1.0 FTE Moved to Facilities, 2.0 DU Added
Princess Place Preserve	5.500	5.500	5.500	0.000	
Princess Place Cottages	0.000	0.000	0.000	0.000	
Bull Creek	0.500	0.500	0.500	0.000	
Total General Services	95.350	96.850	106.850	10.000	
Emergency Management	5.000	5.000	6.000	1.000	Reclassified Planner Position to 2 Specialist Positions
Emergency Flight Operations	2.000	2.000	2.000	0.000	
Fire/Rescue Admin	13.000	14.000	13.000	(1.000)	1.0 FTE Moved (Training Officer to Fire/Rescue Lieutenant)
Fire/Rescue	87.000	89.000	107.000	18.000	Absorbed SAFER positions & 2.0 FTE DU added
Total Fire/Rescue	102.000	105.000	122.000	17.000	
Total General Fund	317.450	320.100	350.700	30.600	
Judicial					
Guardian Ad Litem	1.000	1.000	1.000	0.000	
Pre-Trial Services	1.000	1.000	1.000	0.000	
Total Judicial	2.000	2.000	2.000	0.000	
Special Revenue Funds					
County Transportation Trust:					
Road & Bridge Department	29.000	29.000	28.000	(1.000)	1.0 FTE Moved to Fleet
Court Innovations (Drug Court)	1.000	1.000	1.000	0.000	
Teen Court	1.000	1.000	1.000	0.000	

(continued on next page)

FTE Authorization Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change	Description of Change
Law Library	0.000	0.000	0.000	0.000	
Tourist Development Office	5.475	5.475	5.475	0.000	
Emergency Services Public Safety	1.650	2.150	1.900	(0.250)	Reorganization with General Fund IT Divisions
SHIP Program	0.000	1.000	1.000	0.000	
Fire/Rescue SAFER Grant	15.000	15.000	0.000	(15.000)	
Municipal Services Fund:					
Planning & Zoning	4.600	5.500	5.500	0.000	
Code Enforcement	1.250	1.750	1.750	0.000	
Building Fund	14.150	14.750	13.750	(1.000)	
Emergency Communications - E911	4.050	2.550	2.550	0.000	
Total Special Revenue Funds	77.175	79.175	61.925	(17.250)	
Enterprise & Internal Service Funds					
Airport	8.000	8.000	8.000	0.000	
Landfill Long Term Mnt (Old Kings)	0.500	0.500	1.000	0.500	0.50 FTE DU Added
Landfill Long Term Mnt (C&D)	0.500	0.500	1.000	0.500	0.50 FTE DU Added
Solid Waste - Landfill	1.000	1.000	2.000	1.000	1.0 FTE DU Added
Residential Solid Waste Collection	1.000	0.500	0.500	0.000	
Health Insurance Fund	0.700	0.700	0.000	(0.700)	0.70 FTE Moved to Human Resources
Total Enterprise & Internal Service Funds	11.700	11.200	12.500	1.300	
	Adopted	Adopted	Adopted		
	FY 22-23	FY 23-24	FY 24-25	Change	
General Fund (including Judicial)	319.450	322.100	352.700	30.600	
Special Revenue Funds	77.175	79.175	61.925	-17.250	
Enterprise and Internal Service Funds	11.700	11.200	12.500	1.300	
Total BOCC FTE Count	408.325	412.475	427.125	14.650	

Position Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change
General Fund				
Board of County Commissioners				
County Commissioner	5.000	5.000	5.000	0.000
County Administration				
Assistant County Administrator	0.000	0.000	0.500	0.500
Chief of Staff	1.000	0.000	0.000	0.000
Chief of Special Projects and Initiatives	0.000	0.500	0.000	(0.500)
County Administrator	1.000	1.000	1.000	0.000
Deputy County Administrator	1.000	1.000	1.000	0.000
Executive Admin Assistant	1.000	1.000	1.000	0.000
Executive Admin Assistant to BOCC	0.700	0.700	0.700	0.000
Total Administration	9.700	9.200	9.200	0.000
Communications				
Public Information Officer	1.000	0.000	0.000	0.000
Communications and Engagement Manager	0.000	1.000	1.000	0.000
Communications Coordinator	0.000	1.000	1.000	0.000
Digital Media & Events Coordinator	1.000	1.000	0.000	(1.000)
Audio Video Production Coordinator	1.000	0.000	0.000	0.000
Executive Admin Assistant to BOCC	0.300	0.300	0.300	0.000
Multimedia & Engagement Coordinator	0.000	0.000	1.000	1.000
Total Communications	3.300	3.300	3.300	0.000
Land Management				
Environmental Projects Supervisor	1.000	1.000	0.000	(1.000)
Forestry Supervisor	0.000	0.000	1.000	1.000
Land Management Specialist	1.000	1.000	1.000	0.000
Prescribed Fire Program Supervisor	1.000	1.000	1.000	0.000
Public Lands & Natural Resource Manager	1.000	1.000	1.000	0.000
Total Land Management	4.000	4.000	4.000	0.000
County Attorney				
Assistant County Attorney	1.000	1.000	1.000	0.000
County Attorney	1.000	1.000	1.000	0.000
Deputy County Attorney	1.000	1.000	1.000	0.000
Legal Assistant	1.000	1.000	1.000	0.000
Total County Attorney	4.000	4.000	4.000	0.000
Economic Development				
Economic Development Manager	1.000	1.000	1.000	0.000
Total Economic Development	1.000	1.000	1.000	0.000

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Position Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change
Engineering				
Assistant County Engineer	1.000	1.000	1.000	0.000
Coastal Engineering Administrator	1.000	1.000	1.000	0.000
Contracts/Grants Coordinator	1.000	1.000	1.000	0.000
Program Controller	0.000	0.000	1.000	1.000
County Engineer	1.000	1.000	1.000	0.000
Project Administrator	1.000	1.000	1.000	0.000
Project Manager	2.000	2.000	2.000	0.000
Total Engineering	7.000	7.000	8.000	1.000
Office of Management and Budget (OMB)				
Administrative Assistant	1.000	0.000	0.000	0.000
Financial Services Director	1.000	1.000	0.500	(0.500)
Grants & Projects Accountant	2.000	0.000	0.000	0.000
OMB Analyst	2.000	3.000	3.000	0.000
OMB Manager	1.000	1.000	1.000	0.000
Senior OMB Analyst	1.000	1.000	1.000	0.000
Office of Procurement and Contracts (OPC)				
Contract Coordinator	0.750	0.750	0.750	0.000
Financial Services Director	0.000	0.000	0.500	0.500
Fixed Assets and Property Coordinator	0.000	1.000	1.000	0.000
OPC Coordinator	3.000	4.000	4.000	0.000
Property Control Agent	2.000	0.000	0.000	0.000
Procurement and Contract Services Manager	1.000	1.000	1.000	0.000
Senior Contract Coordinator	0.750	0.750	0.750	0.000
Senior OPC Analyst	1.000	0.000	0.000	0.000
Assets & Inventory Control Supervisor	1.000	1.000	1.000	0.000
Total Financial Services	17.500	14.500	14.500	0.000
IT Department				
Assistant Chief Information Officer	0.300	0.000	0.000	0.000
Audio Video Production Coordinator	0.000	1.000	1.000	0.000
Chief Information Officer	0.200	0.350	0.150	(0.200)
GIS Analyst	1.000	1.000	0.000	(1.000)
GIS Developer	0.000	1.000	0.000	(1.000)
GIS Manager	1.000	1.000	0.000	(1.000)
IT Manager	0.250	0.350	0.350	0.000
IT Network Administrator	1.000	1.000	1.000	0.000
IT Office Manager	0.550	0.550	0.150	(0.400)
IT Project Manager	1.000	0.750	0.000	(0.750)
IT Support Specialist I	3.750	1.500	0.750	(0.750)
IT Support Specialist II	1.500	1.500	1.500	0.000

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Position Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change
IT Department (continued)				
IT Support Supervisor	0.750	0.750	0.750	0.000
Junior Systems Administrator (DBA)	0.000	0.000	1.000	1.000
Security Analyst	0.500	0.000	0.000	0.000
Senior Network Administrator	1.000	1.000	1.000	0.000
Senior Systems Administrator	0.750	0.750	0.750	0.000
UAS Program Coordinator	0.000	1.000	0.000	(1.000)
GIS				
Chief Information Officer	0.000	0.000	0.100	0.100
IT Office Manager	0.000	0.000	0.100	0.100
GIS Manager	0.000	0.000	1.000	1.000
GIS Analyst	0.000	0.000	1.000	1.000
GIS Developer	0.000	0.000	1.000	1.000
Cyber Security				
Chief Information Officer	0.000	0.000	0.100	0.100
IT Office Manager	0.000	0.000	0.100	0.100
Information Systems Security Manager	0.000	0.750	0.750	0.000
Security Analyst	0.000	0.750	0.750	0.000
IT Project Management				
Chief Information Officer	0.000	0.000	0.100	0.100
IT Office Manager	0.000	0.000	0.100	0.100
IT Project Manager	0.000	0.000	0.750	0.750
IT Support Specialist I	0.000	0.000	0.750	0.750
Public Safety Software				
Assistant Chief Information Officer	0.250	0.000	0.000	0.000
Chief Information Officer	0.350	0.200	0.100	(0.100)
IT Manager	0.250	0.200	0.200	0.000
IT Project Manager	0.000	0.250	0.250	0.000
IT Support Specialist I	1.250	0.500	0.500	0.000
IT Support Specialist II	0.500	0.500	0.500	0.000
IT Support Supervisor	0.250	0.250	0.250	0.000
Office Manager	0.200	0.100	0.100	0.000
Public Safety Systems Specialist	0.800	0.800	0.800	0.000
Public Safety Systems Supervisor	0.400	0.400	0.400	0.000
Security Analyst	0.250	0.000	0.000	0.000
Senior Systems Administrator	0.250	0.250	0.250	0.000
UAS Program Coordinator				
Chief Information Officer	0.000	0.000	0.100	0.100
IT Office Manager	0.000	0.000	0.100	0.100
UAS Program Coordinator	0.000	0.000	1.000	1.000
Total Innovation Technology	18.300	18.450	19.550	1.100

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Position Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change
Human Resources				
Benefits & Wellness Manager	0.300	0.300	1.000	0.700
HR Director/Dean of Students	1.000	1.000	1.000	0.000
Human Resources Generalist	1.000	1.000	1.000	0.000
Human Resources Manager	1.000	1.000	0.000	(1.000)
Human Resources Specialist	1.000	1.000	1.000	0.000
Process & Payroll Manager	0.000	0.000	1.000	1.000
Risk Manager	1.000	1.000	1.000	0.000
Veterans Services				
Veterans Services Counselor	0.000	0.000	1.000	1.000
Veterans Services Officer	0.000	0.000	1.000	1.000
Total Human Resources	5.300	5.300	8.000	2.700
Extension Services				
4H Extension Agent I	1.000	1.000	1.000	0.000
Administrative Assistant	1.000	1.000	1.000	0.000
Agricultural Agent II	1.000	1.000	1.000	0.000
County Extension Director	1.000	1.000	1.000	0.000
Extension Program Assistant	0.500	0.500	1.000	0.500
Family and Consumer Sciences Agent III	0.000	1.000	0.000	(1.000)
Horticulture Agent I	1.000	1.000	1.000	0.000
Staff Assistant II	0.500	0.500	0.600	0.100
Total Extension Services	6.000	7.000	6.600	(0.400)
Health & Human Services Admin				
Accounting Clerk	1.000	1.000	1.000	0.000
Administrative Assistant	1.000	1.000	1.000	0.000
Grants & Project Accountant	0.000	1.000	1.000	0.000
Health & Human Services Director	1.000	1.000	1.000	0.000
Housing Program Coordinator (SHIP)	1.000	0.000	0.000	0.000
Housing Services Program Manager (SHIP)	1.000	1.000	1.000	0.000
Human Services				
Human Services Case Manager	3.000	3.000	3.000	0.000
Human Services Program Manager	1.000	1.000	1.000	0.000
Senior Services				
Senior Services Case Manager	2.000	2.000	2.000	0.000
Senior Services Case Manager Title III	0.500	0.500	0.500	0.000
Senior Services Program Aide	0.500	0.500	0.500	0.000
Senior Services Program Manager	1.000	1.000	1.000	0.000
Adult Day Care				
ADC CNA	3.000	3.000	3.200	0.200
ADC LPN	1.000	1.000	1.000	0.000
ADC Program Manager	1.000	1.000	1.000	0.000

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Position Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change
Congregate Meals				
Senior Services Case Manager	0.500	0.500	0.500	0.000
Site Leader	0.500	0.500	0.500	0.000
Senior Services Program Aide	0.500	0.500	0.500	0.000
Veterans Services				
Veterans Services Counselor	1.000	1.000	0.000	(1.000)
Veterans Services Officer	1.000	1.000	0.000	(1.000)
Total Health & Human Services	21.500	21.500	19.700	(2.000)
Library - Palm Coast Branch				
Administrative Assistant	1.000	1.000	1.000	0.000
Assistant Branch Manager	0.000	1.000	1.000	0.000
Assistant Library Director	1.000	1.000	1.000	0.000
Branch Manager	0.000	1.000	1.000	0.000
Librarian II	1.000	1.000	1.000	0.000
Librarian III	1.000	0.000	0.000	0.000
Library Associate I	0.000	2.000	2.000	0.000
Library Associate II	0.000	1.000	1.000	0.000
Library Assistant I	5.500	3.500	3.500	0.000
Library Assistant II	5.000	4.000	4.000	0.000
Library Director/Chief of Special Projects & Initiatives	1.000	0.500	0.500	0.000
Bunnell Library				
Assistant Branch Manager	0.000	1.000	1.000	0.000
Library Assistant I	1.000	1.000	1.000	0.000
Library Assistant II	1.000	0.000	0.000	0.000
Total Library	17.500	18.000	18.000	0.000
General Services Administration				
Accounting Clerk	1.000	1.000	1.000	0.000
Administrative Assistant	0.750	1.000	1.000	0.000
Financial Management Coordinator	0.750	1.000	1.000	0.000
General Services Assistant Director	1.000	1.000	1.000	0.000
General Services Director	1.000	1.000	1.000	0.000
General Services Project Coordinator	1.000	1.000	1.000	0.000
Grant & Project Accountant	0.000	1.000	0.000	(1.000)
Office Manager	1.000	1.000	1.000	0.000
Senior Chief of Trades	1.000	1.000	1.000	0.000

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Position Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change
Fleet Management				
Fleet Services Manager	1.000	1.000	1.000	0.000
Maintenance Technician	0.000	0.000	1.000	1.000
Mechanic I	1.000	1.000	0.000	(1.000)
Mechanic II	2.000	2.000	4.000	2.000
Mechanic II EVT	1.000	1.000	1.000	0.000
Mechanic II TVT	1.000	1.000	1.000	0.000
Mechanic II/Service Advisor	1.000	1.000	1.000	0.000
Mechanic III	1.000	1.000	1.000	0.000
Service Mechanic	1.000	1.000	1.000	0.000
Welder/Mechanic	0.000	0.000	1.000	1.000
Facilities Management				
Chief of Trades	2.000	2.000	2.000	0.000
Chief of Trades/Facilities	1.000	1.000	1.000	0.000
Energy Management Coord	1.000	1.000	1.000	0.000
Facilities Manager	0.000	0.000	1.000	1.000
Tradesworker II Construction	4.000	3.000	3.000	0.000
Tradesworker II Grounds	0.000	1.000	1.000	0.000
Tradesworker II Maintenance	0.000	1.000	3.000	2.000
Tradesworker III Construction	4.000	4.000	5.000	1.000
Tradesworker III Maintenance	4.000	4.000	6.000	2.000
Tradesworker IV Construction	6.000	6.000	6.000	0.000
Tradesworker IV Maintenance	2.000	2.000	3.000	1.000
Public Transportation				
Transportation Coordinator	2.000	2.000	2.000	0.000
Transportation Dispatch Clerks	3.000	3.000	3.000	0.000
Transportation Driver	23.000	23.000	23.000	0.000
Transportation Driver Part-time	2.850	2.850	2.850	0.000
Transportation Grant Coordinator	0.000	0.000	1.000	1.000
Transportation Manager	1.000	1.000	1.000	0.000
Recreation Facilities				
Chief of Trades Grounds & Fields	1.000	1.000	0.000	(1.000)
Maintenance Technician	5.000	4.000	3.000	(1.000)
Parks & Rec Manager	1.000	1.000	1.000	0.000
Parks Supervisor	1.000	0.000	0.000	0.000
Senior Chief of Trades	0.000	0.000	1.000	1.000
Staff Assistant	0.000	1.000	1.000	0.000
Tradesworker II Grounds	0.000	0.000	2.000	2.000
Tradesworker II Maintenance	3.000	3.000	3.000	0.000
Tradesworker III Construction	1.000	1.000	0.000	(1.000)
Tradesworker III Grounds	0.000	1.000	1.000	0.000
Tradesworker III Maintenance	2.000	1.000	1.000	0.000
Tradesworker IV Construction	2.000	2.000	2.000	0.000
Tradesworker IV Maintenance	1.000	1.000	1.000	0.000

(continued on next page)

Position Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change
Princess Place Preserve				
Senior Chief of Trades	1.000	1.000	1.000	0.000
Park Ranger	4.500	4.500	4.500	0.000
Bull Creek				
Park Ranger	0.500	0.500	0.500	0.000
Total General Services	95.350	96.850	106.850	10.000
Emergency Management				
Emergency Management Director	1.000	1.000	1.000	0.000
Emergency Management Manager	0.000	0.000	1.000	1.000
Emergency Management Planner	2.000	2.000	0.000	(2.000)
Emergency Management Senior Planner	1.000	1.000	0.000	(1.000)
Emergency Management Specialist	1.000	1.000	4.000	3.000
Total Emergency Management	5.000	5.000	6.000	1.000
Flight Operations				
Chief Pilot	1.000	1.000	1.000	0.000
Flight Operations Chief	1.000	1.000	1.000	0.000
Fire/Rescue Admin				
Accountant I	1.000	0.000	0.000	0.000
Community Paramedic	2.000	2.000	2.000	0.000
Fire Marshall	1.000	1.000	1.000	0.000
Fire Rescue Battalion Chief	4.000	4.000	4.000	0.000
Fire Rescue Chief	1.000	1.000	1.000	0.000
Fire Rescue Deputy Chief	1.000	1.000	1.000	0.000
Fire Rescue Training Chief	1.000	1.000	1.000	0.000
Fire Rescue Training Officer	1.000	1.000	0.000	(1.000)
Logistics Manager	1.000	1.000	1.000	0.000
Office Manager	0.000	1.000	1.000	0.000
Property Control Agent	0.000	1.000	1.000	0.000
Fire/Rescue				
Fire Rescue Lieutenant	18.000	18.000	19.000	1.000
Firefighter/Paramedic	69.000	71.000	88.000	17.000
Total Fire/Rescue	102.000	105.000	122.000	17.000
Total General Fund	317.450	320.100	350.700	30.400
Judicial				
Guardian Ad Litem				
GAL Case Coordinator	1.000	1.000	1.000	0.000
Pre-Trial Services				
Pre-Trial Services Officer	1.000	1.000	1.000	0.000
Total Judicial	2.000	2.000	2.000	0.000

(continued on next page)

Position Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change
Special Revenue Funds				
County Transportation Trust				
Road & Bridge				
Administrative Assistant	1.000	1.000	0.000	0.000
Asset Management Technician	0.000	0.000	1.000	0.000
Assistant Road & Bridge Manager	1.000	1.000	1.000	0.000
Equipment Operator II	10.000	10.000	10.000	0.000
Equipment Operator III	6.000	6.000	6.000	0.000
Equipment Operator IV	5.000	5.000	5.000	0.000
Public Works Supervisor	3.000	3.000	3.000	0.000
Road & Bridge Manager	1.000	1.000	1.000	0.000
Traffic Sign Technician	1.000	1.000	1.000	0.000
Welder/Mechanic	1.000	1.000	0.000	(1.000)
Total County Transportation Trust	29.000	29.000	28.000	(1.000)
Court Innovations				
Drug Court Coordinator	1.000	1.000	1.000	0.000
Total Court Innovations	1.000	1.000	1.000	(2.000)
Teen Court				
Teen Court Coordinator	1.000	1.000	1.000	0.000
Total Teen Court	1.000	1.000	1.000	(3.000)
Tourist Development Office				
Administrative Assistant	1.000	1.000	1.000	0.000
Destination Dev & Comm Engagement Manager	1.000	1.000	1.000	0.000
Marketing Media Manager	1.000	1.000	1.000	0.000
Tourism Development Director	1.000	1.000	1.000	0.000
Tourism Marketing Manager	1.000	1.000	1.000	0.000
Tourism Visitor Services Specialist	0.475	0.475	0.475	0.000
Total Tourist Development Office	5.475	5.475	5.475	0.000
Public Safety Communications Network				
Assistant Chief Information Officer	0.200	0.000	0.000	0.000
Chief Information Officer	0.200	0.200	0.100	(0.100)
IT Manager	0.250	0.200	0.200	0.000
IT Office Manager	0.100	0.250	0.100	(0.150)
Public Safety Systems Coordinator	0.300	0.000	0.000	0.000
Public Safety Systems Specialist	0.600	1.000	1.000	0.000
Public Safety Systems Supervisor	0.000	0.500	0.500	0.000
Total Public Safety Communications Network	1.650	2.150	1.900	(0.250)

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Position Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change
SHIP Program				
Housing Program Coordinator	0.000	1.000	1.000	0.000
Total SHIP	0.000	1.000	1.000	0.000
Fire/Rescue SAFER Grant				
FF Paramedic	15.000	15.000	0.000	(15.000)
Total SAFER Grant	15.000	15.000	0.000	(15.000)
Municipal Services				
Planning & Zoning - Growth Management				
Development Engineer	1.000	1.000	1.000	0.000
Development Review Planner	1.000	1.000	1.000	0.000
Growth Management Assistant Director	0.500	0.500	0.500	0.000
Growth Management Director	0.500	0.500	0.500	0.000
Land Development Technician	1.000	0.500	0.500	0.000
Planner	0.600	2.000	1.000	(1.000)
Senior Planner	0.000	0.000	1.000	1.000
Code Enforcement				
Code Enforcement Inspector	1.000	1.500	1.500	0.000
Licensing Coordinator	0.250	0.250	0.250	0.000
Total Municipal Services	5.850	7.250	7.250	0.000
Building Department				
Building Inspector II	4.000	4.000	4.000	0.000
Building Services Manager	1.000	1.000	1.000	0.000
Business Analyst	0.000	0.000	0.000	0.000
Central Permitting Technician	3.000	3.000	3.000	0.000
Chief Building Inspector	1.000	1.000	1.000	0.000
Chief Building Official	1.000	1.000	1.000	0.000
Code Enforcement Inspector	1.000	0.500	0.500	0.000
Growth Management Asst Director	0.500	0.500	0.500	0.000
Growth Management Director	0.500	0.500	0.500	0.000
Land Development Technician	0.000	0.500	0.500	0.000
Licensing Coordinator	0.750	0.750	0.750	0.000
Office Manager	0.000	1.000	0.000	(1.000)
Planner	0.400	0.000	0.000	0.000
Senior Building Inspector	1.000	1.000	1.000	0.000
Total Building Department	14.150	14.750	13.750	(1.000)

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Position Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change
Emergency Communications - E911				
Assistant Chief Information Officer	0.250	0.000	0.000	0.000
Chief Information Officer	0.250	0.250	0.250	0.000
GIS Developer	1.000	0.000	0.000	0.000
GIS Specialist	0.000	1.000	1.000	0.000
Information Systems Security Manager	0.000	0.250	0.250	0.000
IT Manager	0.250	0.250	0.250	0.000
IT Office Manager	0.150	0.250	0.250	0.000
Public Safety Systems Coordinator	0.000	0.000	0.000	0.000
Public Safety Systems Specialist	0.600	0.200	0.200	0.000
Public Safety Systems Supervisor	0.300	0.100	0.100	0.000
Security Analyst	0.250	0.250	0.250	0.000
UAS Program Coordinator	1.000	0.000	0.000	0.000
Total Emergency Communications - E911	4.050	2.550	2.550	0.000
Total Special Revenue Funds	77.175	79.175	61.925	-22.250
Enterprise & Internal Service Funds				
Airport				
Accounting Clerk	1.000	1.000	1.000	0.000
Airport Attendant	4.000	4.000	4.000	0.000
Airport Director	1.000	1.000	1.000	0.000
Custodian/Maintenance Technician	1.000	1.000	1.000	0.000
Office Manager	1.000	1.000	1.000	0.000
Total Airport	8.000	8.000	8.000	0.000
Landfill Long Term Mnt (Old Kings)				
Household Hazardous Waste Technician	0.250	0.250	0.750	0.500
Solid Waste Inspector	0.250	0.250	0.250	0.000
Total Landfill Long Term Mnt (Old Kings)	0.500	0.500	1.000	0.500
Landfill Long Term Mnt (C&D)				
Household Hazardous Waste Technician	0.250	0.250	0.750	0.500
Solid Waste Inspector	0.250	0.250	0.250	0.000
Total Landfill Long Term Mnt (C&D)	0.500	0.500	1.000	0.500

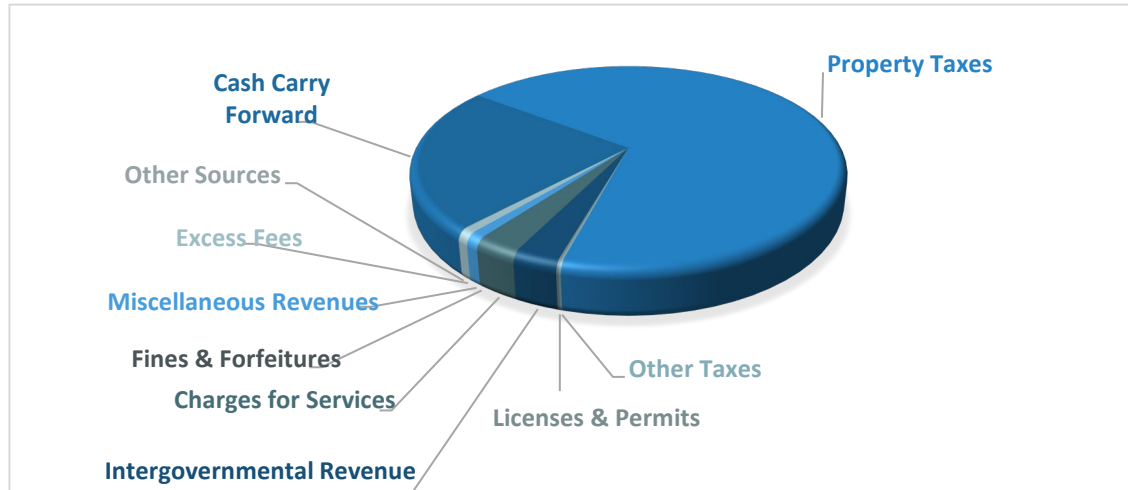
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Position Summary by Department

Department/Division	Adopted FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Change
Solid Waste - Landfill				
Financial Management Coordinator	0.000	0.000	0.000	0.000
Household Hazardous Waste Technician	0.500	0.500	1.500	1.000
Solid Waste Inspector	0.500	0.500	0.500	0.000
Total Solid Waste - Landfill	1.000	1.000	2.000	1.000
Residential Solid Waste Collection				
Administrative Assistant	0.250	0.000	0.000	0.000
Contract Coordinator	0.250	0.250	0.250	0.000
Senior Contract Coordinator	0.250	0.250	0.250	0.000
Financial Management Coordinator	0.250	0.000	0.000	0.000
Total Residential Solid Waste Collection	1.000	0.500	0.500	0.000
Health Insurance Fund				
Benefits & Wellness Manager	0.700	0.700	0.000	(0.700)
Total Health Insurance Fund	0.700	0.700	0.000	(0.700)
Total Enterprise & Internal Service Funds	11.700	11.200	12.500	1.300
Grand Total	408.325	412.475	427.125	9.450
	Adopted	Adopted	Adopted	Change
	FY 22-23	FY 23-24	FY 24-25	
General Fund (including Judicial)	319.450	322.100	352.700	30.600
Special Revenue Funds	77.175	79.175	61.925	(17.250)
Enterprise and Internal Service Funds	11.700	11.200	12.500	1.300
Total BOCC FTE Count	408.325	412.475	427.125	14.650

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:

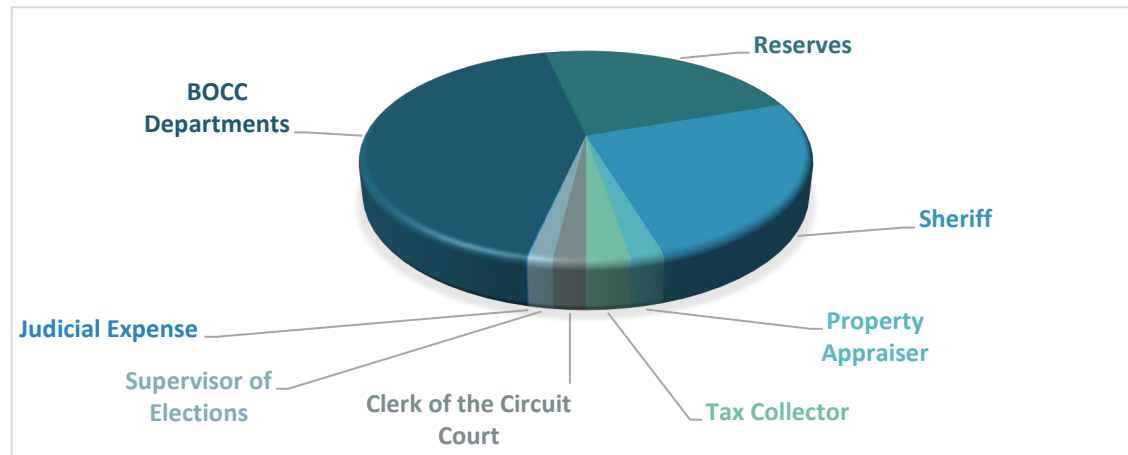


Revenues

Property Taxes	\$ 123,192,414
Other Taxes	242,121
Licenses & Permits	279,565
Intergovernmental Revenue	5,219,768
Charges for Services	5,107,400
Fines & Forfeitures	35,000
Miscellaneous Revenues	1,639,391
Excess Fees	1,350,000
Other Sources	139,693
Cash Carry Forward	41,579,463

Total Revenues \$ 178,784,815

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

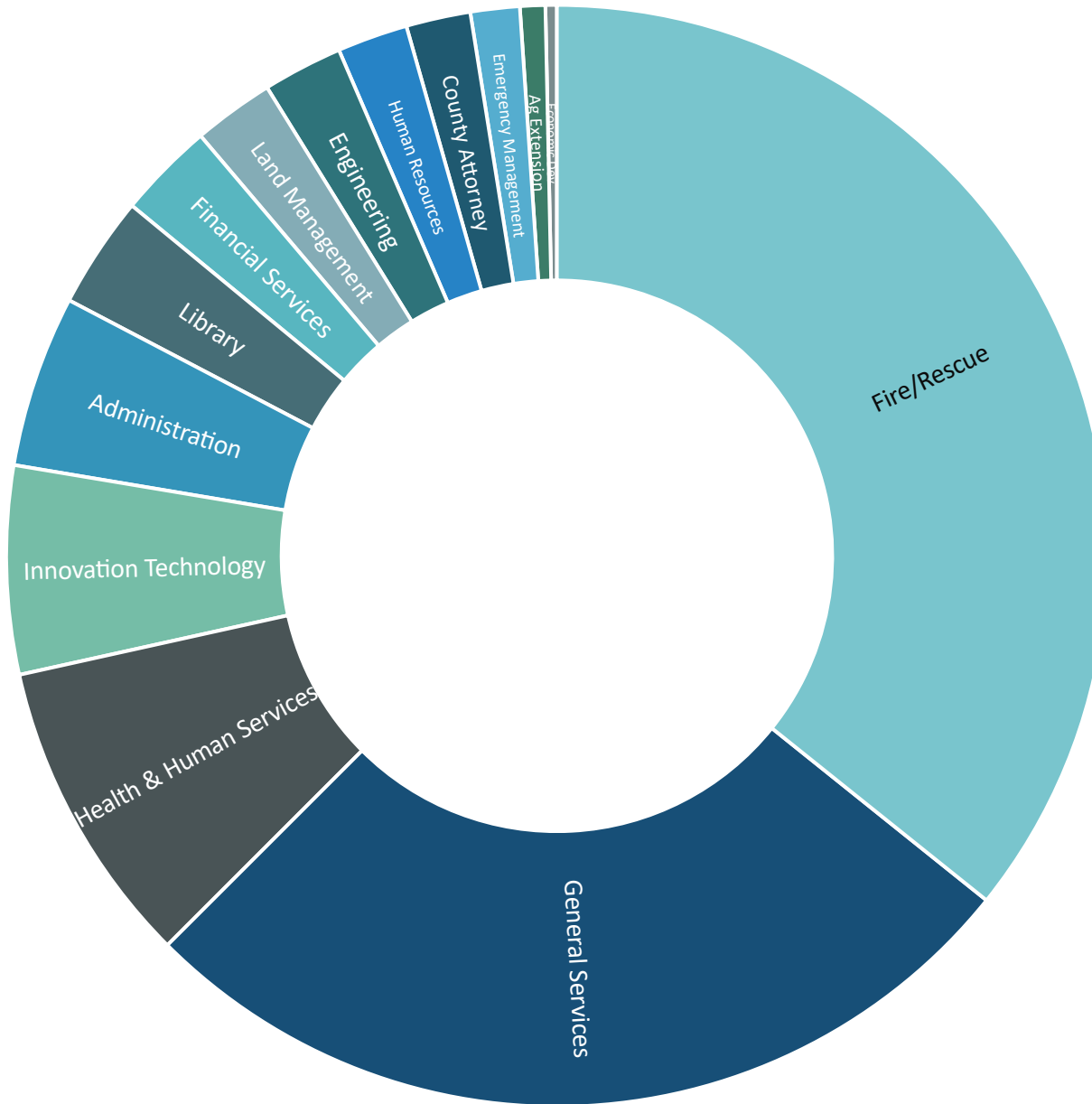
Sheriff	\$ 45,748,855
Property Appraiser	3,663,557
Tax Collector	4,720,000
Clerk of the Circuit Court	3,482,202
Supervisor of Elections	2,706,239
Judicial Expense	161,949

60,482,802

BOCC Departments	\$ 76,695,776
Reserves	41,606,237

Total Expenditures \$ 178,784,815

BOCC Expenditures of General Fund Departments



Fire/Rescue	\$	21,009,583
General Services	\$	15,718,743
Health & Human Services	\$	5,304,394
Innovation Technology	\$	3,587,139
Administration	\$	2,961,772
Library	\$	1,932,537
Financial Services	\$	1,664,339
Land Management	\$	1,396,697
Engineering	\$	1,377,991
Human Resources	\$	1,216,021
County Attorney	\$	1,111,180
Emergency Management	\$	848,241
Ag Extension	\$	435,070
Economic Dev	\$	196,362

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	690,490	230,984	0	0	0	921,474
Administration	991,172	629,529	0	0	0	1,620,701
Communications	372,005	47,592	0	0	0	419,597
Total Administrative	2,053,667	908,105	0	0	0	2,961,772
Human Resources						
	766,278	239,334	0	0	0	1,005,612
Veteran's Services	197,975	10,434	0	0	2,000	210,409
Total Human Resources	964,253	249,768	0	0	2,000	1,216,021
Financial Services:						
Office of Management and Budget	651,948	31,470	0	0	0	683,418
Office of Procurement and Contracts	883,413	97,508	0	0	0	980,921
Total Financial Services	1,535,361	128,978	0	0	0	1,664,339
Economic Development	139,791	56,571	0	0	0	196,362
Land Management:						
Land Management	363,946	143,775	0	0	17,964	525,685
Natural Resource Land Management	0	641,947	229,065	0	0	871,012
Total Land Management	363,946	785,722	229,065	0	17,964	1,396,697
Innovation Technology:						
IT Department	898,169	796,337	0	0	0	1,694,506
Geospatial Info Systems	343,548	86,378	0	0	0	429,926
Cyber Secuirty	212,122	162,855	0	0	0	374,977
IT Project Management	182,608	45,004	0	0	0	227,612
Public Safety Software	369,100	296,544	0	0	0	665,644
Unmanned Aerial Systems	127,537	41,137	25,800	0	0	194,474
Total Innovation Technology	2,133,084	1,428,255	25,800	0	0	3,587,139

Appropriation Summary by Category BOCC Only - General Fund

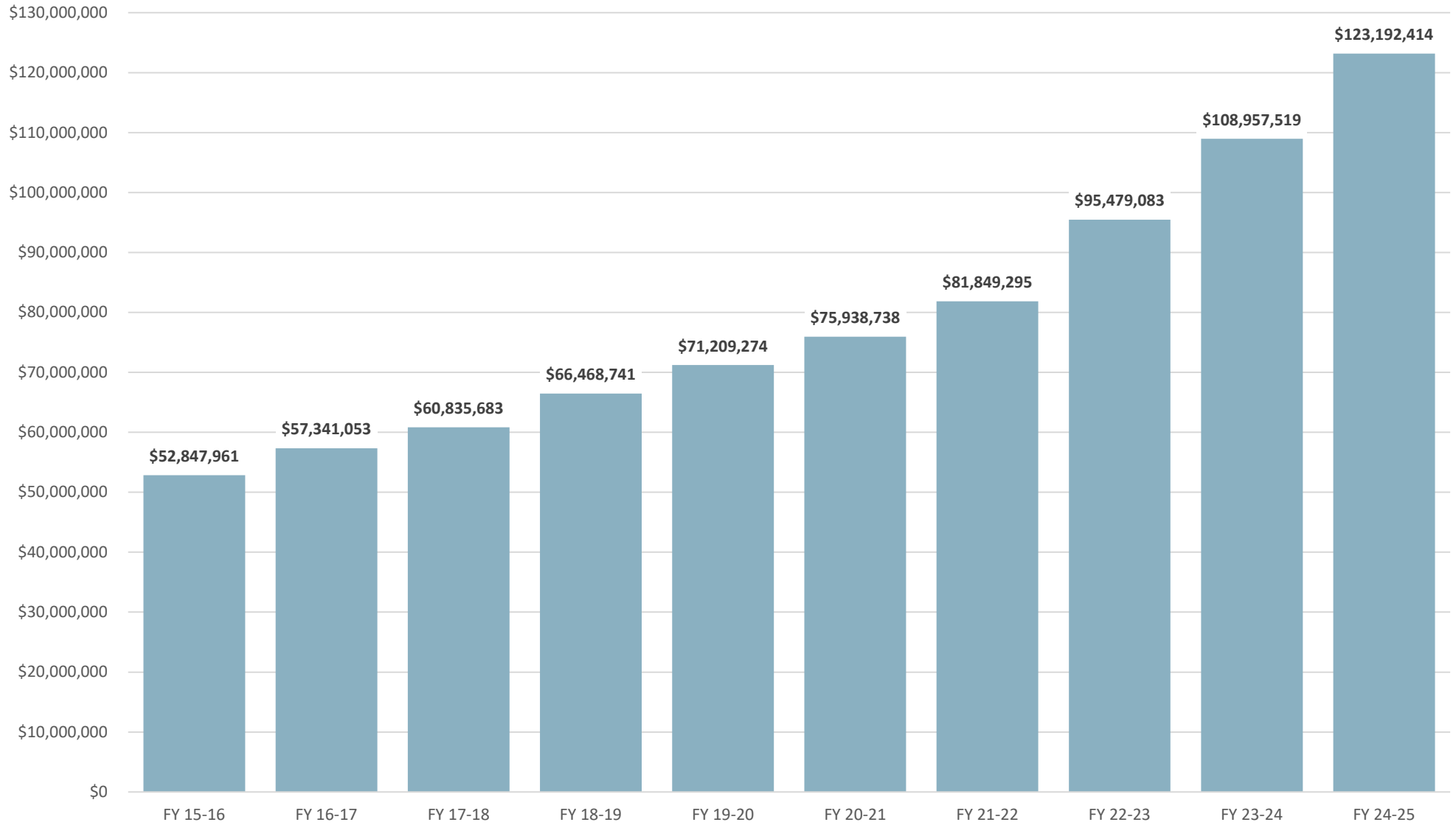
Department/Division	Personnel Services	Operating Expenditures	Capital Outlay	Debt Service	Other	Total
Health & Human Services:						
HHS Administration	507,954	38,536	0	0	0	546,490
Human Services	334,245	1,678,235	0	0	825,000	2,837,480
Senior Services	338,526	729,974	0	0	10,000	1,078,500
Adult Day Care	376,662	32,350	0	0	0	409,012
Congregate Meals	100,387	332,525	0	0	0	432,912
Total Health & Human Services	1,657,774	2,811,620	0	0	835,000	5,304,394
Library:						
Library	1,357,370	180,723	191,280	0	0	1,729,373
Bunnell Library	151,425	33,239	18,500	0	0	203,164
Total Library	1,508,795	213,962	209,780	0	0	1,932,537
County Attorney	989,600	121,580	0	0	0	1,111,180
Engineering	1,191,931	186,060	0	0	0	1,377,991
Emergency Management	639,685	195,356	0	0	13,200	848,241
Fire/Rescue:						
Fire/Rescue Admin	2,102,054	117,414	0	0	0	2,219,468
Fire/Rescue	4,469,570	896,309	158,000	0	0	5,523,879
EMS	10,117,720	1,304,557	901,000	0	0	12,323,277
Emergency Flight Operations	408,322	497,637	0	0	0	905,959
Fire/EMS Equipment	0	0	37,000	0	0	37,000
Total Fire/Rescue	17,097,666	2,815,917	1,096,000	0	0	21,009,583
Agriculture Extension Services	355,910	79,160	0	0	0	435,070

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	966,122	28,656	0	0	0	994,778
Fleet Management	980,202	157,277	10,000	0	0	1,147,479
Public Transportation	2,249,905	684,217	0	0	0	2,934,122
Facilities Management	2,693,088	2,717,123	8,000	0	0	5,418,211
Government Services Building	0	1,235,089	23,500	0	0	1,258,589
Recreation Facilities	1,296,849	1,131,304	390,618	169,000	0	2,987,771
Vessel Registration	0	130,000	0	0	0	130,000
Carver Center	0	71,925	0	0	97,500	169,425
Bull Creek	30,585	45,005	0	0	0	75,590
Princess Place Preserve	427,784	103,092	0	0	0	530,876
Princess Place Eco Cottages	0	71,902	0	0	0	71,902
Total General Services	8,644,535	6,375,590	432,118	169,000	97,500	15,718,743
Subtotal BOCC Departments	39,275,998	16,356,644	1,992,763	169,000	965,664	58,760,069
% of Allocation	67%	28%	3%	0%	2%	100%
Non-Departmental:						
Pooled Expenditures	0	3,129,725	0	369,780	1,148,879	4,648,384
Tax Increment Financing	0	0	0	0	2,360,931	2,360,931
Value Adjustment Board	0	13,000	0	0	0	13,000
Interfund Transfers	0	0	0	0	7,085,948	7,085,948
Medical Examiner	0	728,783	0	0	25,000	753,783
Law Enforcement Education Funds	0	51,805	0	0	0	51,805
Reserves	0	0	0	0	41,606,237	41,606,237
Insurance	0	1,054,045	0	0	0	1,054,045
FCSO Internal Charges	0	1,957,811	0	0	0	1,957,811
Subtotal Non-Department	0	6,935,169	0	369,780	52,226,995	59,531,944
Total BOCC Funding	39,275,998	23,291,813	1,992,763	538,780	53,192,659	118,292,013
% of Allocation	33%	20%	2%	0%	45%	100%

Property Tax Levied for the General Fund

(Shown at 95%)



Countywide Taxable Property Value

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

FY 23-24 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY 23-24 and reflects countywide values as of January 1, 2023.	\$ 14,507,641,388
FY 23-24 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for the BOCC FY 25. It reflects an estimate of the countywide value on January 1, 2024 and is used for preliminary revenue estimates.	\$ 16,300,000,000
FY 23-24 July 1 Certified Taxable Value	This is a certified report of the January 1, 2024 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	\$ 16,478,330,947

Following is a breakout of the increase (decrease) over the FY 24 Final Prior Year Gross Taxable Value:

Existing Properties	\$1,026,775,140	
New Construction	\$ 943,914,419	
Total	\$1,970,689,559	13.58%

2024 Countywide Taxable Values

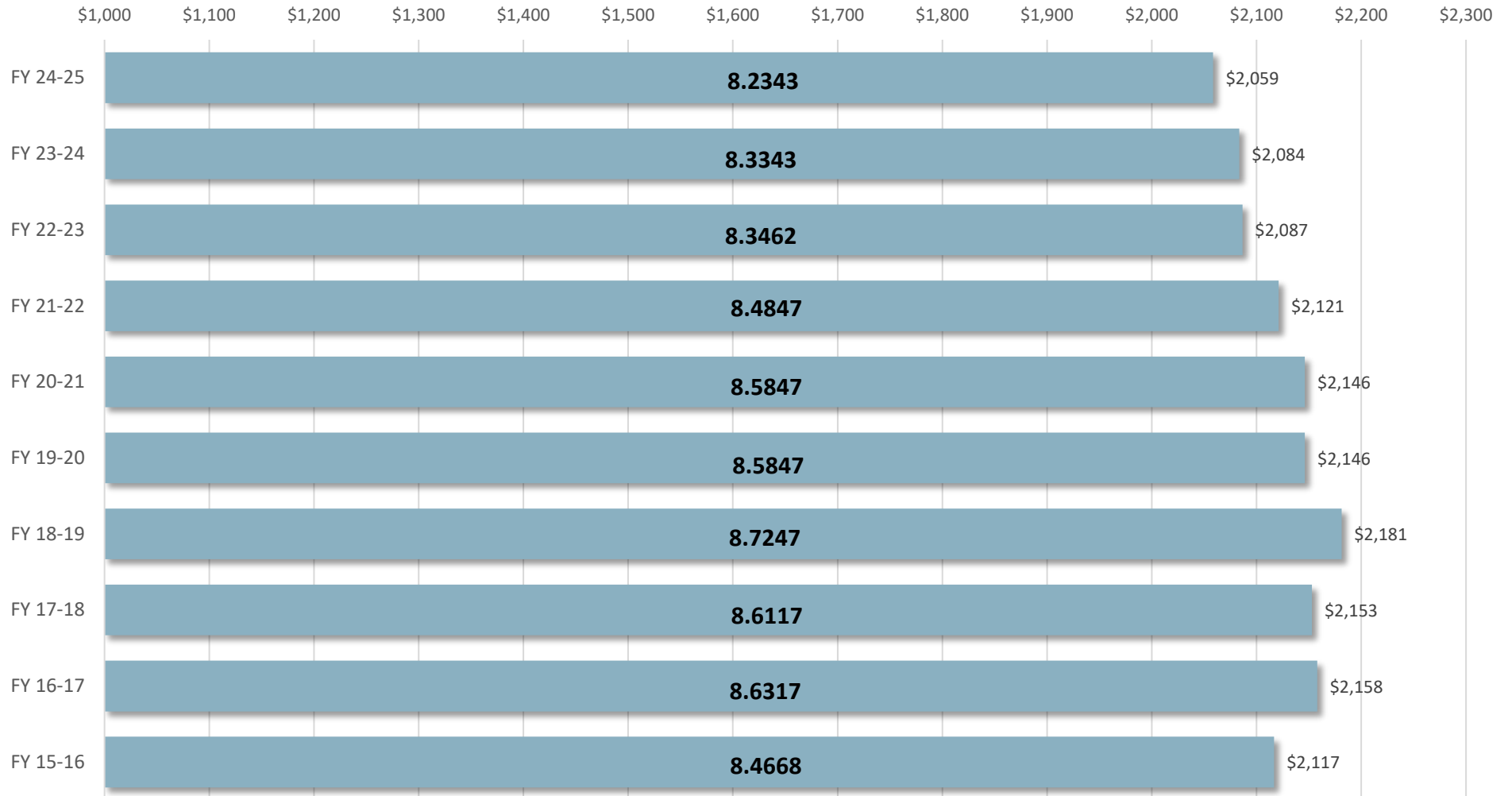
Description	2024 Taxable Value**	Adopted Flagler County BOCC Millage Rate (Mills)*	Property Tax Revenue @ 100%	Property Tax Revenue @ 95%	Percent of Countywide Total
City of Palm Coast	\$ 9,984,760,290	8.2343	\$ 82,217,512	\$ 78,106,636	60.43%
City of Flagler Beach	\$ 1,208,868,312	8.2343	\$ 9,954,184	\$ 9,456,475	7.32%
City of Bunnell	\$ 398,183,871	8.2343	\$ 3,278,765	\$ 3,114,827	2.41%
Town of Beverly Beach	\$ 122,281,427	8.2343	\$ 1,006,902	\$ 956,557	0.74%
Town of Marineland	\$ 13,874,378	8.2343	\$ 114,246	\$ 108,534	0.08%
Subtotal: Incorporated Areas	\$ 11,727,968,278	8.2343	\$ 96,571,609	\$ 91,743,029	70.98%
Plus: Unincorporated Areas	\$ 4,794,633,683	8.2343	\$ 39,480,452	\$ 37,506,430	29.02%
Totals: Countywide	\$ 16,522,601,961	8.2343	\$ 136,052,061	\$ 129,249,458	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 (0.1250) and Debt Service (0.1148) 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 2024).

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

County Only - Combined Millage Rates



Breakdown of a Homeowner's Tax Bill

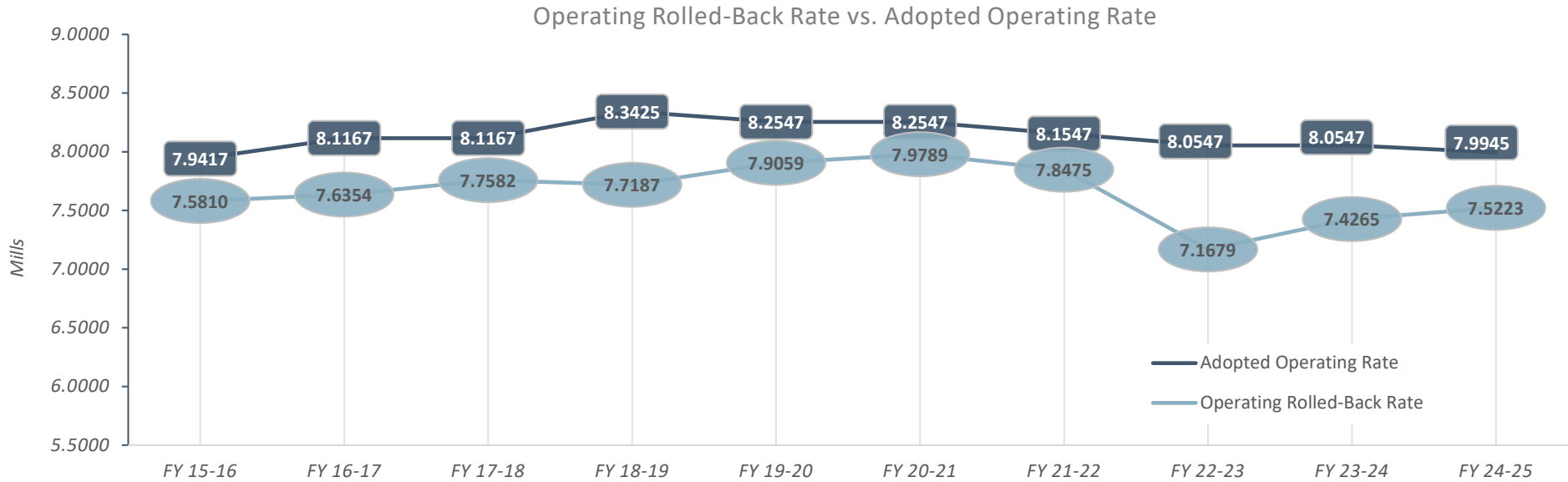
2024 Millage Rates

Example for Residential Taxpayer in Each Municipality Within Flagler County

	Unincorporated	Beverly Beach	Bunnell	Flagler Beach	Marineland	Palm Coast
Total - Municipality		1.0800	7.9300	5.4500	10.0000	4.1893
% of Total Tax Bill	N/A	7.10%	36.48%	27.83%	41.44%	22.87%
Total - Countywide	8.2343	8.2343	8.2343	8.2343	8.2343	8.2343
% of Total Tax Bill	59.64%	54.13%	37.88%	42.05%	34.12%	44.94%
Total - School District	5.3650	5.3650	5.3650	5.3650	5.3650	5.3650
% of Total Tax Bill	38.86%	35.27%	24.68%	27.40%	22.23%	29.28%
St. John's River Water Management District	0.1793	0.1793	0.1793	0.1793	0.1793	0.1793
% of Total Tax Bill	1.30%	1.18%	0.82%	0.92%	0.74%	0.98%
Florida Inland Navigation District	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288
% of Total Tax Bill	0.21%	0.19%	0.13%	0.15%	0.12%	0.16%
East Flager Mosquito Control		0.3250		0.3250	0.3250	0.3250
% of Total Tax Bill	N/A	2.14%	N/A	1.66%	1.35%	1.77%
Total Tax Bill Millage Rate	13.8074	15.2124	21.7374	19.5824	24.1324	18.3217

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

History of Taxable Value and Millage Rates

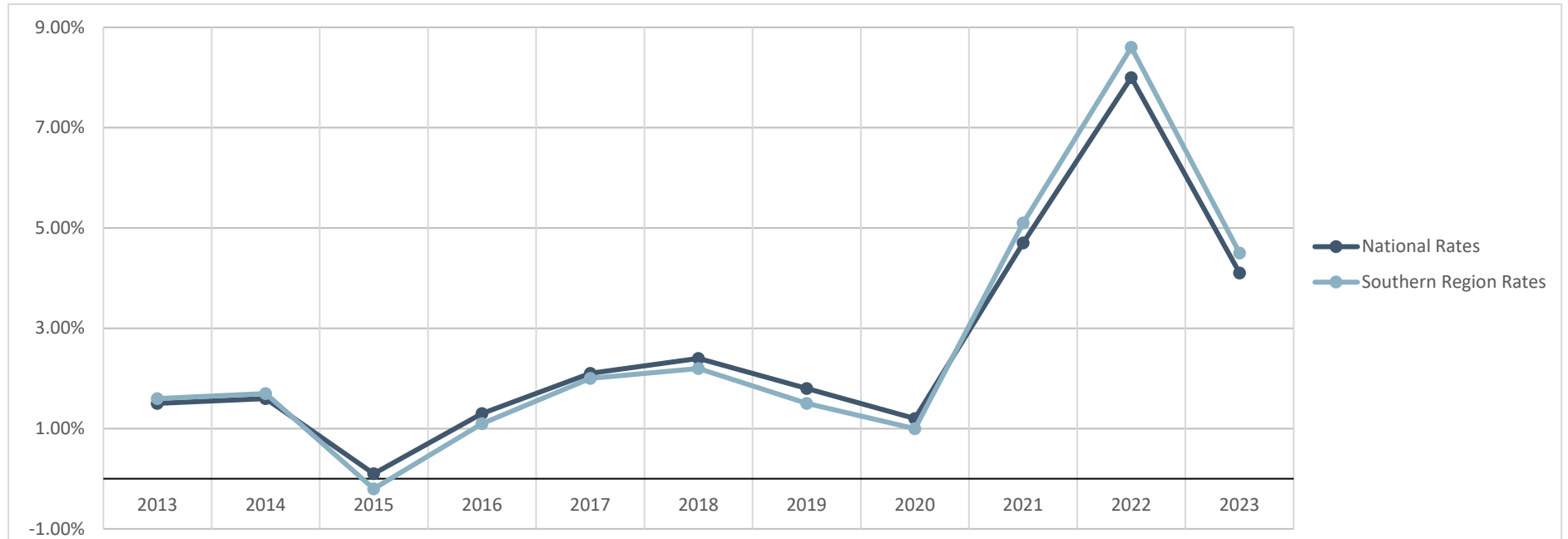


Fiscal Year	Taxable Value	General Fund Millage Rate	ESL Operating Millage Rate	ESL Debt Millage Rate	Debt Service Millage Rate	Combined Millage Rate
FY 24-25	16,478,330,947	7.8695	0.1250	0.1250	0.1148	8.2343
FY 23-24	14,463,614,718	7.9297	0.1250	0.1250	0.1546	8.3343
FY 22-23	12,674,413,707	7.9297	0.1250	0.1250	0.1665	8.3462
FY 21-22	10,729,809,625	8.0297	0.1250	0.1250	0.2050	8.4847
FY 20-21	9,832,529,332	8.1297	0.1250	0.1250	0.2050	8.5847
FY 19-20	9,220,159,526	8.1297	0.1250	0.1250	0.2050	8.5847
FY 18-19	8,501,779,699	8.2297	0.1128	0.1372	0.2450	8.7247
FY 17-18	7,889,605,514	8.1167	0.0000	0.2500	0.2450	8.6117
FY 16-17	7,436,396,945	8.1167	0.0000	0.2500	0.2650	8.6317
FY 15-16	7,004,726,021	7.9417	0.0000	0.2500	0.2751	8.4668

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.

United States Consumer Price Index (CPI)



National Rates

Year	Average CPI	Inflation Rate
2013	233.0	1.50%
2014	236.7	1.60%
2015	237.0	0.10%
2016	240.0	1.30%
2017	245.1	2.10%
2018	251.1	2.40%
2019	255.7	1.80%
2020	258.8	1.20%
2021	271.0	4.70%
2022	292.7	8.00%
2023	304.7	4.10%

Southern Region Rates

Year	Average CPI	Inflation Rate
2013	226.7	1.60%
2014	230.6	1.70%
2015	230.1	-0.20%
2016	232.7	1.10%
2017	237.5	2.00%
2018	242.7	2.20%
2019	246.3	1.50%
2020	248.6	1.00%
2021	261.3	5.10%
2022	283.7	8.60%
2023	296.4	4.50%

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 OMB Division 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 25/26, an 6% increase in FY 26/27, 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 2024-2025	Projected FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030
General Fund (1001)							
Revenues							
Ad Valorem Taxes	1	123,192,414	133,047,807	141,030,676	146,671,903	152,538,779	158,640,330
Other Taxes	2	242,121	249,385	256,866	264,572	272,509	280,685
Other Revenues	4	13,770,817	14,011,806	14,257,013	14,506,511	14,760,375	15,018,681
Expenditures							
Personnel	5	39,411,997	41,185,537	43,038,886	44,975,636	46,999,540	49,114,519
Operating Expenses	6	28,074,763	28,917,006	29,784,516	30,678,052	31,598,393	32,546,345
Capital Expenditures	8	1,955,763	1,994,878	2,034,776	2,075,471	2,116,981	2,159,320
Grants and Aides	6	4,679,474	4,819,858	4,964,454	5,113,388	5,266,789	5,424,793
Transfers to Constitutional Officers	7	55,600,853	62,717,762	70,745,636	79,801,077	90,015,615	101,537,614

County Transportation Trust Fund Five-Year Projections

Description		Adopted FY 2024-2025	Projected FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030
County Transportation Trust Fund (1102)							
Revenues							
Constitutional Gas & Fuel Taxes	3	1,049,682	1,065,427	1,081,409	1,097,630	1,114,094	1,130,806
Other Revenues	4	3,560,079	3,622,380	3,685,772	3,750,273	3,815,903	3,882,681
Expenditures							
Personnel	5	2,275,182	2,377,565	2,484,556	2,596,361	2,713,197	2,835,291
Operating Expenses	6	1,957,841	2,016,576	2,077,074	2,139,386	2,203,567	2,269,674
Capital Expenditures	8	603,200	615,264	627,569	640,121	652,923	665,982

Tourist Development Five-Year Projections

Description		Adopted FY 2024-2025	Projected FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030
<u>Tourist Development Capital Projects Fund (1109)</u>							
Revenues							
Other Taxes*	2	880,000	906,400	933,592	961,600	990,448	1,020,161
Other Revenues	4	80,000	81,400	82,825	84,274	85,749	87,249
Expenditures							
Operating Expenses	6	31,400	32,342	33,312	34,312	35,341	36,401
* 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	641,213	670,068	700,221	731,731	764,658	799,068
Operating Expenses	6	1,686,160	1,736,745	1,788,847	1,842,513	1,897,788	1,954,722
<u>Tourist Development Beach Restoration Fund (1111)</u>							
Revenues							
Other Taxes*	2	880,000	906,400	933,592	961,600	990,448	1,020,161
Other Revenues	4	45,000	45,788	46,589	47,404	48,115	48,957
Expenditures							
Operating Expenses	6	248,400	255,852	263,528	271,433	279,576	287,964
* Funds are Building Up for Dune Restoration Projects							

Growth Management Five-Year Projections

Description		Adopted FY 2024-2025	Projected FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030
<u>Municipal Services Fund (1180)</u>							
Revenues							
Other Revenues	4	749,500	762,616	775,962	789,541	803,358	817,417
Expenditures							
Personnel	5	873,987	913,316	954,416	997,364	1,042,246	1,089,147
Operating Expenses	6	588,514	606,169	624,355	643,085	662,378	682,249
<u>Building Department Fund (1181)</u>							
Revenues							
Other Revenues	4	1,480,085	1,505,986	1,532,341	1,559,157	1,586,442	1,614,205
Expenditures							
Personnel	5	1,610,014	1,682,465	1,758,176	1,837,293	1,919,972	2,006,370
Operating Expenses	6	543,461	559,765	576,558	593,855	611,670	630,020

Public Safety Communications Network Fund Five-Year Projections

Description		Adopted FY 2024-2025	Projected FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030
<u>Public Safety Communications Network Fund (1182)</u>							
Revenues							
Other Revenues	4	2,683,963	2,730,932	2,778,724	2,827,351	2,876,830	2,927,175
Expenditures							
Personnel	5	221,086	231,035	241,431	252,296	263,649	275,513
Operating Expenses	6	1,266,071	1,304,053	1,343,175	1,383,470	1,424,974	1,467,723

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

Description		Adopted FY 2024-2025	Projected FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030
<u>1/2 Cent Discretionary Sales Tax Fund (1311)</u>							
Revenues							
Other Taxes	2	4,414,068	4,546,490	4,682,885	4,823,371	4,968,072	5,117,115
Other Revenues	4	25,000	25,438	25,883	26,336	26,796	27,265
Expenditures							
Operating Expenses	6	3,002,800	3,092,884	3,185,671	3,281,241	3,379,678	3,481,068
Capital Expenditures	8	882,000	899,640	917,633	935,985	954,705	973,799

Airport Fund Five-Year Projections

Description		Adopted FY 2024-2025	Projected FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028-2029	Projected FY 2029-2030
<u>Airport Fund (1401)</u>							
Revenues							
Other Revenues	4	3,569,993	3,632,468	3,696,036	3,760,717	3,826,529	3,893,494
Expenditures							
Personnel	5	780,295	815,408	852,102	890,446	930,516	972,390
Operating Expenses	6	1,875,429	1,931,692	1,989,643	2,049,332	2,110,812	2,174,136
Capital Expenditures	8	128,500	131,070	133,691	136,365	139,093	141,874



SECTION 2

CONSTITUTIONAL/ JUDICIAL

General Fund

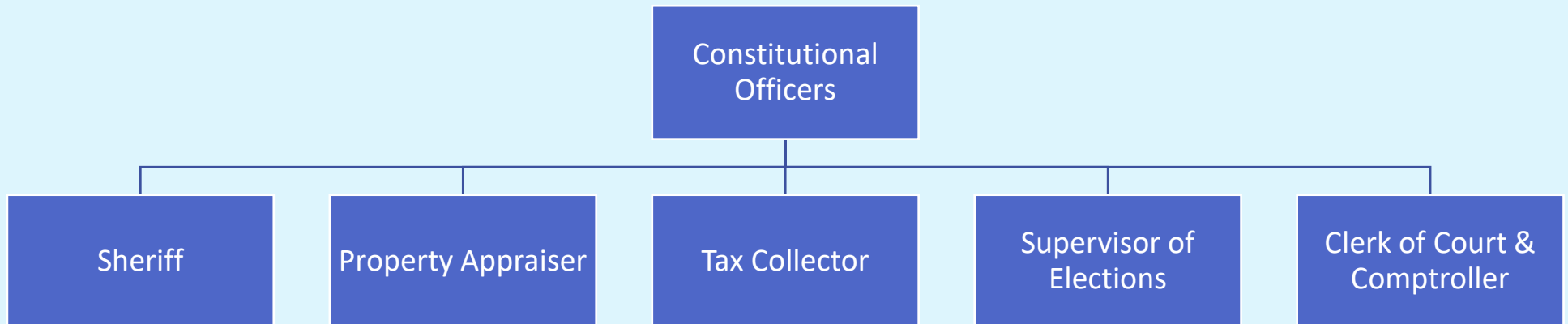
Constitutional - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/(-)	Comments
Revenues						
General Fund - BOCC	38,848,952	45,454,472	51,953,003	60,320,853	8,367,850	
1/2 Cent Discretionary Sales Tax Fund 1311 - BOCC	3,000,000	3,000,000	3,000,000	0	(3,000,000)	Added to Sheriff for Jail Operations
Non-BOCC Revenues	8,377,456	9,273,196	9,912,972	11,865,554	1,952,582	
Total Revenues	50,226,408	57,727,668	64,865,975	72,186,407	7,320,432	Overall Revenue Increase/Decrease: 11.29%
Expenditures						
Sheriff*	39,152,075	45,268,321	50,832,591	56,611,096	5,778,505	
Property Appraiser	2,730,877	2,965,487	3,247,094	3,772,122	525,028	
Tax Collector	3,138,180	3,688,324	4,160,000	4,720,000	560,000	
Clerk of the Circuit Court and Comptroller	3,279,441	3,356,904	3,930,098	4,376,950	446,852	
Supervisor of Elections	1,665,546	2,133,249	2,696,192	2,706,239	10,047	
Total Expenditures	49,966,119	57,412,285	64,865,975	72,186,407	7,320,432	Overall Expenditure Increase/Decrease: 11.29%
Revenues vs. Expenditures	260,289	315,383	0	0	(0)	

* Includes 1/2 Cent Discretionary Sales Tax

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



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

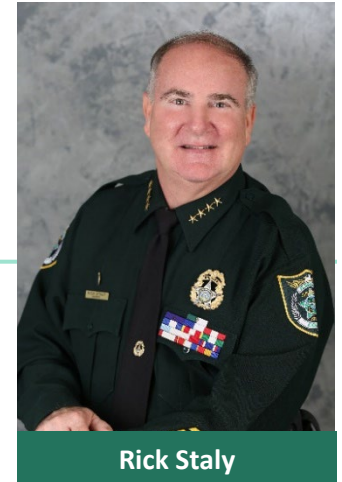
Description

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

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

Primary Functions

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



Rick Staly

Bailiff

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

Dispatch

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

Inmate Facility

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

Law Enforcement

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

Sheriff

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9201	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
	General Fund - BOCC	28,872,593	33,817,583	37,735,687	45,748,855	8,013,168	
	IT Costs - BOCC	0	0	1,166,587	0	(1,166,587)	
	1/2 Cent Discretionary Sales Tax	3,000,000	3,000,000	3,000,000	0	(3,000,000)	
	Total BOCC Revenues	31,872,593	36,817,583	41,902,274	45,748,855	3,846,581	
	Other Revenues	297,584	645,899	135,000	458,000	323,000	
	Sale of Assets	234,960	97,537	175,000	50,000	(125,000)	
	Contracts	6,746,939	7,707,253	8,620,317	10,354,241	1,733,924	
	Total Sheriff Revenues	7,279,483	8,450,689	8,930,317	10,862,241	1,931,924	
	Total Revenues	39,152,076	45,268,272	50,832,591	56,611,096	5,778,505	
Expenditures							
521 - Law Enforcement							
	591005 Regular Salaries	13,412,946	16,177,123	18,277,228	19,774,171	1,496,943	
	591005 Overtime	1,824,550	1,956,345	1,530,594	2,351,292	820,698	
	591005 Benefits	7,741,795	10,175,982	11,336,343	12,675,722	1,339,379	
	Total Law Enforcement Personnel Services	22,979,291	28,309,450	31,144,165	34,801,185	3,657,020	
	591005 Professional Services	20,477	130	30,000	21,646	(8,354)	
	591005 Contractual Services	751,073	763,880	1,306,200	2,476,725	1,170,525	
	591005 SHR Investigative Fund	10,795	22,245	20,000	17,000	(3,000)	
	591005 Travel and Per Diem	128,149	93,694	72,000	90,195	18,195	
	591005 Communications Services	222,607	260,328	200,000	254,747	54,747	
	591005 Freight and Postage	10,291	12,397	7,000	15,631	8,631	
	591005 Utility Services	2,392	38,188	4,000	39,486	35,486	
	591005 Rentals and Leases	103,515	85,542	94,000	234,045	140,045	
	591005 Insurance	642,213	432,965	590,700	705,041	114,341	
	591005 Repair and Maintenance Services	52,147	77,795	193,680	81,310	(112,370)	
	591005 Printing and Binding	36,823	46,272	20,000	45,034	25,034	
	591005 Other Current Charges	311,950	456,123	311,878	361,139	49,261	
	591005 Office Supplies	30,685	59,148	50,000	57,585	7,585	
	591005 Operating Supplies	2,072,646	1,983,948	1,941,029	1,892,435	(48,594)	FY24 Includes IT Costs Transferred from BOCC
	591005 Books, Pub, Subscriptions, Training	142,943	150,249	111,000	329,269	218,269	
	591005 Reversion	36,456	10,684	0	0	0	
	Total Law Enforcement Operating Expenditures	4,575,162	4,493,588	4,951,487	6,621,288	1,669,801	
	591005 Capital Equipment	964,428	329,215	285,000	395,000	110,000	
	Total Law Enforcement Capital	964,428	329,215	285,000	395,000	110,000	

(continued on next page)

Sheriff

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div.9202/92	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures Continued							
591005	Debt Principal/Interest	680,279	737,629	1,228,800	1,228,800	0	
	Total Law Enforcement Debt Service	680,279	737,629	1,228,800	1,228,800	0	
	Total Law Enforcement Expenditures	29,199,160	33,869,882	37,609,452	43,046,273	5,436,821	
523 - Detention and/or Correction							
591005	Regular Salaries	3,928,213	4,344,108	4,904,042	5,063,478	159,436	
591005	Overtime	559,570	623,587	515,749	832,397	316,648	
591005	Benefits	2,361,073	2,740,623	3,256,856	3,616,621	359,765	
	Total Inmate Personnel Services	6,848,856	7,708,318	8,676,647	9,512,496	835,849	
591005	Professional Services	1,287,502	1,449,156	1,267,300	1,579,068	311,768	
591005	Contractual Services	416,192	600,581	521,913	593,099	71,186	
591005	Travel and Per Diem	3,259	8,195	2,000	7,500	5,500	
591005	Transportation, Freight & Postage	48,954	63,066	50,000	60,100	10,100	
591005	Utility Services	4,441	4,705	4,500	6,000	1,500	
591005	Rentals and Leases	9,537	9,762	8,000	8,162	162	
591005	Insurance	151,154	111,795	90,000	88,460	(1,540)	
591005	Repair and Maintenance Services	1,216	1,426	20,000	1,576	(18,424)	
591005	Printing and Binding	285	1,659	1,500	2,000	500	
591005	Other Current Charges	1,147	1,658	3,000	3,211	211	
591005	Office Supplies	13,813	11,779	10,000	13,873	3,873	
591005	Operating Supplies	196,734	242,312	137,000	262,369	125,369	
591005	Books, Pub, Subscriptions, Training	6,853	10,949	2,000	44,605	42,605	
	Total Inmate Operating Expenditures	2,141,087	2,517,043	2,117,213	2,670,023	552,810	
591005	Capital	6,974	89,174	20,000	20,000	0	
	Total Inmate Capital Expenditures	6,974	89,174	20,000	20,000	0	
	Total Inmate Facility	8,996,917	10,314,535	10,813,860	12,202,519	1,388,659	

Sheriff

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div.9202/92	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
711 - Courthouse Security							
591005	Regular Salaries	577,466	658,377	719,659	787,662	68,003	
591005	Overtime	41,163	43,056	56,715	74,282	17,567	
591005	Benefits	313,497	363,552	438,318	479,700	41,382	
	Total Bailiffs Personnel Services	932,126	1,064,985	1,214,692	1,341,644	126,952	
591005	Travel and Per Diem	202	0	1,000	1,000	0	
591005	Rentals and Leases	380	350	1,000	350	(650)	
591005	Insurance	21,319	13,353	24,000	10,110	(13,890)	
591005	Other Current Charges	0	209	0	2,000	2,000	
591005	Office Supplies	356	46	500	1,000	500	
591005	Operating Supplies	1,615	4,961	1,000	6,000	5,000	
591005	Books, Pub, Subscriptions, Training	0	0	500	200	(300)	
591005	Reversion	0	0	0	0	0	
	Total Bailiffs Operating Expenditures	23,872	18,919	28,000	20,660	(7,340)	
	Total Bailiffs	955,998	1,083,904	1,242,692	1,362,304	119,612	
591005	IT Costs	0	0	1,166,587	0	(1,166,587)	Originally Funded in BOCC
	Total Sheriff Expenditures	39,152,075	45,268,321	50,832,591	56,611,096	5,778,505	Overall Expenditure Increase/Decrease: 11.37%

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

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

Description

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

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

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



James E. Gardner, Jr.

Primary Functions

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

Property Appraiser

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9220	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
591003	General Fund BOCC	2,807,482	3,085,363	3,159,187	3,663,557	504,370	
	Non-BOCC Revenue	73,683	108,307	87,907	108,565	20,658	
	Total Revenues	2,881,165	3,193,670	3,247,094	3,772,122	525,028	
Expenditures							
586- Intra-Governmental Transfers							
	Personnel Services	2,371,284	2,598,587	2,734,820	3,175,394	440,574	
	Operating Expenses	295,558	366,900	466,174	580,628	114,454	
	Capital Outlay	64,035	0	30,000	0	(30,000)	
	Non-Operating	0	0	16,100	16,100	0	
	Total Expenditures	2,730,877	2,965,487	3,247,094	3,772,122	525,028	Overall Expenditure Increase/Decrease: 16.17%

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

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

Description

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

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

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



Suzanne Johnston

Primary Functions

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

Tax Collector

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9230	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
534008	General Fund BOCC	3,138,180	3,688,324	4,160,000	4,720,000	560,000	
	Total Revenues	3,138,180	3,688,324	4,160,000	4,720,000	560,000	
Expenditures							
586- Intra-Governmental Transfers							
534008	Commissions	3,138,180	3,688,324	4,160,000	4,720,000	560,000	Overall Expenditure Increase/Decrease:
	Total Expenditures	3,138,180	3,688,324	4,160,000	4,720,000	560,000	13.46%

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

Description

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

Primary Functions

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

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



Tom Bexley

County Government

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

State Government

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

Courts

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

Citizen's Protection

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

Clerk of the Circuit Court & Comptroller

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9250	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Revenues							
591004	General Fund BOCC	2,255,151	2,729,953	3,035,350	3,482,202	446,852	
	Clerk Excess Fees	(245,619)	(336,417)	0	0	0	Budgeted in General Fund Revenues
	Clerk Earned Revenues	1,269,909	963,368	894,748	894,748	0	
	Total Revenues	3,279,441	3,356,904	3,930,098	4,376,950	446,852	
Expenditures							
586- Intra-Governmental Transfers							
591004	Regular Salaries	2,165,711	2,170,405	2,645,585	2,904,208	258,623	
591004	Overtime	22,360	18,675	0	0	0	
591004	Employee Benefits	917,765	999,803	1,374,825	1,578,054	203,229	
	Total Personnel Services	3,105,836	3,188,883	4,020,410	4,482,262	461,852	
591004	Professional Services	12,893	41,200	19,000	19,000	0	
591004	Contracted Services	187,030	89,227	51,450	41,920	(9,530)	
591004	Travel Expense	31,529	19,489	18,450	34,850	16,400	
591004	Communications Expense	35,984	14,889	9,900	26,970	17,070	
591004	Postage Expense	1,968	289	1,500	1,250	(250)	
591004	Rental of Equipment	86,006	75,165	77,224	58,159	(19,065)	
591004	Maintenance Agreements	85,457	71,659	87,410	73,570	(13,840)	
591004	Printing and Binding	790	3,364	2,500	2,500	0	
591004	Other Current Charges	9,875	2,100	0	0	0	
591004	Office Supplies	7,897	6,968	12,150	12,022	(128)	
591004	Office Equipment Under \$750	76,897	13,927	0	0	0	
591004	Other Operating Expenses	121,510	137,044	76,980	139,886	62,906	
591004	Books, Publications & Memberships	4,258	4,136	4,480	4,660	180	
591004	Education/Conference/Training	19,929	9,441	10,930	11,579	649	
591004	Capital Outlay Equipment	0	38,125	0	0	0	
	Total Operating Expenditures	682,023	527,023	371,974	426,366	54,392	
	Court Related Expense	(508,418)	(359,002)	(462,286)	(531,678)	(69,392)	
	Total Expenditures	3,279,441	3,356,904	3,930,098	4,376,950	446,852	Overall Expenditure Increase/Decrease: 11.37%

Note:

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

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

Description

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

Primary Functions

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

Maintaining Flagler County Voter Registration Rolls

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

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

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

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

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

Mapping of Precincts & Districts

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

Voter Education

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



Kaiti Lenhart

Supervisor of Elections

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9240	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Revenues							
591006	General Fund BOCC	1,665,546	1,814,013	2,696,192	2,706,239	10,047	
	One Time Enhancement BOCC	110,000	319,236	0	0	0	
	Other Revenues	0	87,249	0	0	0	Grant Funds
	Total Revenues	1,775,546	2,220,498	2,696,192	2,706,239	10,047	
Expenditures							
586- Intra-Governmental Transfers							
591006	Salary/Executive	134,720	138,088	151,720	158,320	6,600	
591006	Regular Salary	571,840	639,920	738,080	806,720	68,640	
591006	Overtime	40,200	37,680	85,440	46,680	(38,760)	1 Election
591006	Benefits	307,484	354,727	440,034	476,675	36,641	
	Total Admin Voter Reg Personnel Services	1,054,244	1,170,415	1,415,274	1,488,395	73,121	
591006	Certification	2,000	2,000	2,000	2,000	0	
591006	Auto-Gas, Oil, Auto Insurance	1,600	2,050	2,050	2,050	0	
591006	Communications Expense	900	900	2,280	1,200	(1,080)	
591006	Contingency	2,500	2,500	2,500	2,500	0	
591006	Contractual Services	6,210	6,410	7,372	6,480	(892)	
591006	Dues - sub/memberships	2,734	2,802	3,075	3,206	131	
591006	Equipment Lease/Rental	20,408	20,900	20,900	20,900	0	
591006	Equipment Maintenance	24,560	16,675	20,275	24,043	3,768	
591006	Legal Advertising/Printing	5,700	5,980	7,410	0	(7,410)	Legal Notices are now Published Online
591006	List Maintenance	0	17,460	15,750	15,750	0	
591006	Notary Insurance	0	0	0	0	0	
591006	Office Supplies	26,383	52,035	70,645	69,055	(1,590)	
591006	Other Current	0	0	0	0	0	
591006	Postage	50,811	60,516	77,044	60,678	(16,366)	1 Election
591006	Software License and Support	36,431	97,898	122,743	212,545	89,802	Software License & Equipment Maint., Vendor Increases
591006	Training - Admin	3,500	26,500	32,250	40,600	8,350	Additional Staff Training
591006	Travel	2,573	2,573	2,597	1,179	(1,418)	
591006	Voter Education	0	0	0	0	0	
591006	Capital O/L	0	0	0	0	0	
	Total Admin Voter Reg Operating Expenditures	186,310	317,199	388,891	462,186	73,295	
	Total Admin Voter Reg Expenditures	1,240,554	1,487,614	1,804,165	1,950,581	146,416	

Supervisor of Elections						General Fund
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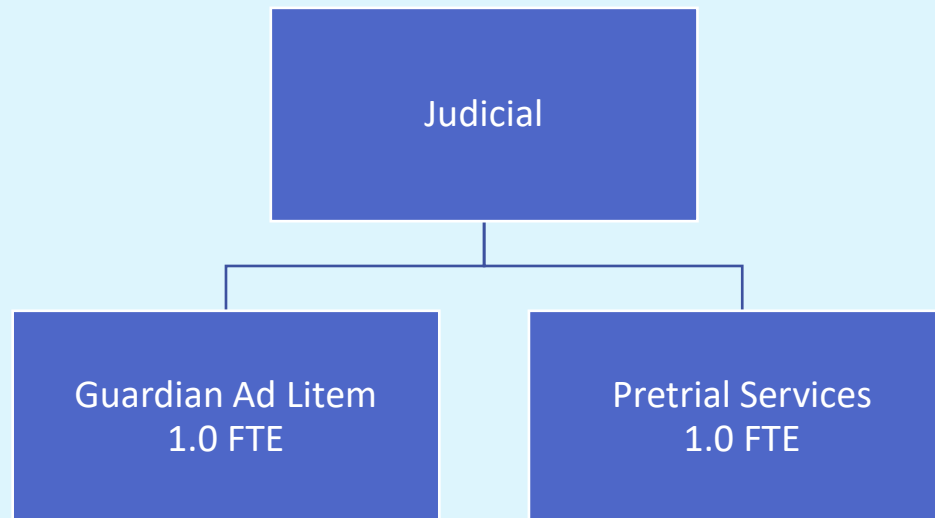
Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9241	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
591006	Election Worker Salary	99,380	136,134	243,918	195,989	(47,929)	1 Election
591006	Benefits	8,330	16,693	20,930	25,651	4,721	
Total Elections Personnel Services		107,710	152,827	264,848	221,640	(43,208)	
591006	Auto - Gas, Oil	300	2,050	2,050	2,050	0	
591006	Ballots	120,053	126,565	228,998	189,133	(39,865)	1 Election
591006	Communications	3,251	4,160	5,610	8,149	2,539	
591006	Contingency	2,500	2,500	2,500	2,500	0	
591006	Contracutal Services	7,075	13,050	24,500	13,350	(11,150)	
591006	Equipment/Facility/Truck Rental	3,200	4,800	11,600	10,200	(1,400)	
591006	Equipment Maintenance	73,984	71,000	55,603	55,604	1	
591006	Legal Advertising	10,500	34,300	15,630	3,850	(11,780)	Legal Notices are now Published Online
591006	Office Supplies	19,045	56,725	98,000	95,375	(2,625)	
591006	Other Current	0	0	0	0	0	
591006	Poll Worker Training (HAVA Match Eligible)	0	0	0	0	0	
591006	Postage	35,654	72,383	68,890	27,141	(41,749)	1 Election
591006	Software License and Support	35,775	97,700	107,488	121,338	13,850	Software License & Equipment Maint., Vendor Increases
591006	Travel	945	575	1,310	328	(982)	
591006	Voter Education	5,000	7,000	5,000	5,000	0	
591006	Capital O/L	0	0	0	0	0	
Total Elections Operating Expenditures		317,282	492,808	627,179	534,018	(93,161)	
Total Election Expenditures		424,992	645,635	892,027	755,658	(136,369)	
Total Supervisor of Elections Expenditures						Overall Expenditure Increase/Decrease:	
		1,665,546	2,133,249	2,696,192	2,706,239	10,047	0.37%

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

Judicial - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/(-)	Comments
Expenditures						
Court Services	2,657	2,660	6,500	4,000	(2,500)	
Pretrial Services	64,723	73,598	80,283	96,769	16,486	
State Attorney	20,715	20,976	26,000	0	(26,000)	
Public Defender	0	0	3,000	0	(3,000)	
Guardian Ad Litem	46,667	43,819	57,489	61,180	3,691	
Total Expenditures	134,762	141,054	173,272	161,949	(11,323)	Overall Expenditures Increase/Decrease: -6.53%



Court Services						General Fund
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Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9000	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
601- Court Administration							
531000	Professional Services	263	0	1,000	1,500	500	ADA Accommodations
541002	Communications	2,394	2,660	3,000	0	(3,000)	Communications Moved to Court Tech Fund (1194)
552002	Other Operating Expenses	0	0	2,500	2,500	0	
Total Expenditures		<u>2,657</u>	<u>2,660</u>	<u>6,500</u>	<u>4,000</u>	<u>(2,500)</u>	Overall Expenditure Increase/Decrease:
							-38.46%

State Attorney						General Fund
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Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9100	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
602- State Attorney Administration							
541002	Communications	20,715	20,976	26,000	0	(26,000)	Communications Moved to Court Tech Fund (1194)
Total Expenditures		<u>20,715</u>	<u>20,976</u>	<u>26,000</u>	<u>0</u>	<u>(26,000)</u>	Overall Expenditure Increase/Decrease:
							-100.00%

Public Defender						General Fund
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Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9101	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
603- Public Defender Administration							
541002	Communications	0	0	3,000	0	(3,000)	Communications Moved to Court Tech Fund (1194)
Total Expenditures		<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>(3,000)</u>	Overall Expenditure Increase/Decrease:
							-100.00%

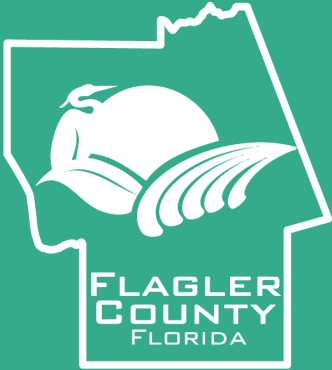
Pretrial Services Supervision

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9001	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
719- Other Operating Court Costs							
512000	Regular Salaries	38,450	40,236	42,869	51,875	9,006	1.0 FTE with 3.9% COLA
52XXXX	Employee Benefits	17,704	19,783	22,814	26,894	4,080	
	Total Personnel Services	56,154	60,019	65,683	78,769	13,086	
534006	Other Contracted Expenses	8,040	13,188	10,000	13,000	3,000	Florida Drug Testing Services
540000	Travel Expenses	0	0	1,700	2,000	300	
541002	Communications Recurring	0	0	50	50	0	
542000	Postage	0	0	50	50	0	
551000	Office Supplies	101	85	500	500	0	
551000	Office Equipment	59	0	0	0	0	
552002	Other Operating Expenses	269	207	1,300	1,300	0	Drug Testing Supplies
554001	Publications/Memberships	100	100	100	200	100	
555001	Training / Educational Cost	0	0	200	200	0	
555002	Conference & Seminar Registration	0	0	700	700	0	
	Total Operating Expenditures	8,569	13,579	14,600	18,000	3,400	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		64,723	73,598	80,283	96,769	16,486	20.53%

Guardian Ad Litem	General Fund
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Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9104	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
685- Guardian Ad Litem- Circuit Juvenile							
512000	Regular Salaries	30,309	26,303	32,864	34,154	1,290	1.0 FTE with 3.9% COLA
52XXXX	Employee Benefits	14,371	14,200	20,675	23,076	2,401	
	Total Personnel Services	44,680	40,502	53,539	57,230	3,691	
534006	Other Contracted Services	93	171	150	150	0	
540000	Travel	0	86	100	100	0	
541001	Communications Devices & Acces	0	45	0	0	0	
541002	Communications Recurring	1,088	1,603	1,500	1,500	0	Wireless
542000	Postage	218	125	300	300	0	Postage for Holiday Cards, Anniversary & Thank You's
551000	Office Supplies	154	100	500	500	0	Paper, Amazon
551001	Office Equipment	11	800	1,000	1,000	0	
552002	Other Operating Expenditures	97	388	400	400	0	
555002	Training/Conference & Seminar Regist	325	0	0	0	0	Florida Dependency Summit
	Total Operating Expenditures	1,987	3,317	3,950	3,950	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		46,667	43,819	57,489	61,180	3,691	6.42%



SECTION 3

GENERAL FUND

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

General Fund Revenues - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/(-)	Comments
Revenues						
Ad Valorem Taxes	83,146,243	96,874,607	108,957,519	123,192,414	14,234,895	
Other Taxes	2,713	2,746	243,421	242,121	(1,300)	
Licenses & Permits	33,155	33,177	251,487	279,565	28,078	
Intergovernmental Revenue	13,978,966	4,351,931	4,945,535	5,219,768	274,233	
Charges for Services	5,397,760	6,014,235	5,243,550	5,107,400	(136,150)	
Fines & Forfeitures	40,683	45,129	36,500	35,000	(1,500)	
Miscellaneous Revenues	1,053,855	2,798,861	719,636	1,639,391	919,755	
Interfund Transfer	0	0	1,500,000	0	(1,500,000)	
Excess Fees	1,924,194	2,013,603	1,387,257	1,489,693	102,436	
Other Sources/Special Items	360,486	1,780,464	0	0	0	
Cash Carry Forward	0	0	31,815,239	41,579,463	9,764,224	Overall Revenue Increase/Decrease:
Total Revenues	105,938,057	113,914,754	155,100,144	178,784,815	23,684,671	15.27%

General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
311000	Ad Valorem Taxes	82,015,835	95,465,433	108,957,519	123,192,414	14,234,895	Millage Rate 7.8695 @ 95%
311001	Delinquent	1,130,408	1,409,174	0	0	0	
315000	Communication Services Tax	0	0	239,421	239,421	0	
316001	Occupational Licenses	2,713	2,746	4,000	2,700	(1,300)	
323700	Franchise Fees-Solid Waste	0	0	221,487	249,565	28,078	
329003	Vessel Registration	33,155	33,177	30,000	30,000	0	
331200	Fed Grant-Public Safety	16,926	23,231	0	0	0	
331310	Fed Grt-Phys Env- Water Supp	69,764	0	0	0	0	
331390	Fed Grt-Phys Env-Other	0	14,400	0	0	0	
331420	Federal Grant - Transp. - Mass Transit	117,009	145,282	215,790	225,000	9,210	
331490	Fed Grt-Transp-Other	135,807	113,746	0	0	0	
331620	Federal Grant- Hum Srv- Public Asst	70,266	100,329	85,000	85,000	0	
331690	Federal Grant - Hum Srv- Other	362,503	367,862	345,000	345,000	0	
334200	State Grt-Public Safety	6,163	1,796	0	0	0	
334490	State Grant- Transportation - Other	454,535	499,984	520,648	627,302	106,654	
334610	State Grant- Hum Srv- Health/Hosp	76,692	63,771	152,500	152,500	0	
334690	State Grant - Hum Srv - Other	230,568	215,210	200,000	200,000	0	
334700	State Grt-Cultural/Recreation (Libraries)	24,197	24,583	24,197	22,108	(2,089)	
335160	Racing Tax	223,250	223,250	223,250	223,250	0	
335181	1/2 Cent Sales Tax	1,652,681	1,745,689	2,666,069	2,799,994	133,925	
335210	Firefighter Supp Compensa	36,188	38,337	15,000	40,000	25,000	
336000	State Payments in Lieu of Taxes	6,024	6,970	0	0	0	
337101	Flagler Co School Board	384,006	308,342	300,000	300,000	0	
337104	City of Flagler Beach	49,980	125,000	133,750	133,900	150	
337105	LG Grt - ARPA Reimb	8,508,987	0	0	0	0	
337103	City of Bunnell	18,943	9,375	9,740	10,140	400	
337200	Loc Gov Grt-Public Safety	0	688	0	0	0	
337201	City of Palm Coast	12,808	13,320	13,853	14,407	554	
337202	City of Flag Bch	0	10,325	10,738	11,167	429	
337203	State of Florida	0	157,375	0	0	0	
337208	LG Grt - PS Flagler Cty School	0	87,614	0	0	0	
337400	Loc Gov Grt- Transportation (5310)	0	25,000	0	0	0	
337601	City of PC- Utility Assist	10,656	10,450	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	
337708	LG Grt- ARPA Reimbursement	1,491,013	0	0	0	0	

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General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues (continued)							
341201	Gas Reimb - Outside Agencies	808,601	774,745	750,000	750,000	0	
341202	Parts - Outside Agencies	18,110	15,577	20,000	20,000	0	
341520	Feess Rmt to Co from Sheriff	102,253	114,765	90,000	90,000	0	
341521	Inmate Feess	146,411	160,472	100,000	125,000	25,000	
341522	Fingerprinting Services	3,706	5,112	4,000	4,000	0	
341523	Traffic Reports - FS 321.23	8,165	7,415	6,500	6,500	0	
341524	Background Checks	6,616	10,204	4,500	5,000	500	
341901	Admin Fees on Fleet / Fuel	39,598	42,330	40,000	40,000	0	
341902	Value Adj Brd Filing	940	615	400	400	0	
341903	Staff time/admin chgs	2,000	100,153	50,000	50,000	0	
341908	Constitutional Officers	0	702	0	0	0	
341910	Libr - Passport Admin Fees	137,745	181,197	120,000	120,000	0	
341916	Staff Time - Labor Chgs	0	0	207,000	0	(207,000)	
342201	Annual Fire Inspection	4,195	4,830	3,500	3,500	0	
342202	Fire Personnel Standby	4,850	3,813	4,000	4,000	0	
342600	Ambulance Feess	4,918	1,734	0	0	0	
342601	Medicaid Supplmt Payment	283,464	145,061	300,000	300,000	0	
342602	Ambulance Feess	3,274,974	3,780,508	3,000,000	3,000,000	0	
342604	Helicopter Feess	15,388	78,865	50,000	50,000	0	
344301	Bus Fares	129,667	160,023	125,000	125,000	0	
344902	Staff Time - Labor Chgs	24,366	32,532	0	0	0	
346901	Adult Day Care Feess	34,333	55,158	30,000	75,000	45,000	Based on FY 24 Actuals
346902	Comm Care - Elderly Copay	18,714	23,651	15,000	15,000	0	
346903	Medwaiver Reimb	26,839	27,500	18,000	15,000	(3,000)	
346904	ADI Co-pays	5,987	5,478	3,000	5,000	2,000	
347101	Cards	3,752	3,941	3,700	2,500	(1,200)	
347102	Copies / Print out Feess	16,727	18,078	12,000	12,000	0	
347103	Processing Feess	2,154	1,784	1,700	1,000	(700)	
347104	Library Convenience Fees	5,539	6,781	4,000	5,000	1,000	
347201	Recreation Feess	84,484	81,580	70,000	75,000	5,000	
347202	Princess Place Preserve	28,725	22,766	27,000	25,000	(2,000)	
347203	Bull Creek - RV Camping	51,058	55,808	80,000	80,000	0	
347204	Bull Creek - Boat Slips	530	0	750	0	(750)	
347205	Bull Creek - Facility Usage	389	0	0	0	0	
347206	Princess Pl Eco Cottages	97,633	85,368	100,000	100,000	0	
347208	20% Revenue Share Fees	0	766	0	0	0	
349005	Fire Inspection Review	4,930	4,925	3,500	3,500	0	

(continued on next page)

General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues (continued)							
351101	Crim Just Educ / Training	4,826	4,670	5,000	5,000	0	
351200	Cir Crt Criminal Judgment	200	325	0	0	0	
352000	Library Fines	8,321	8,000	6,500	5,000	(1,500)	
354002	Driver Ed TF (ord 2003-07)	27,336	32,134	25,000	25,000	0	
361100	Misc - Interest	148,955	1,787,773	500,000	1,000,000	500,000	
361101	Tax Coll Ambulance Intrst	1	19	0	0	0	
361201	Fair Value of Investments	(245,589)	349,264	0	0	0	
362001	Bings Bait Shop Rent	0	0	11,800	12,280	480	
362002	Bull Creek Restaurant Rnt	8,000	0	0	0	0	
362003	Billboard Rentals	1,500	375	0	0	0	
362004	Hist Courthouse Rental	0	0	101,092	97,205	(3,887)	
362005	Graham Swamp Tower Rental	50,827	(50,827)	53,744	55,356	1,612	
362007	License Agreement - Non Tax	500	500	0	0	0	
364000	Disposition of Fixed Assets	1,000	0	0	0	0	
364001	Surplus Sale - Taxable	62,636	0	0	0	0	
364002	Surplus Sale - Non Tax	0	72,437	0	0	0	
365006	Blue Parcel Timber	0	116,464	0	25,000	25,000	
366003	Donations	200,812	12,370	0	500	500	Library Donations
366005	Donations - Princess Place	67,103	10,940	5,000	10,000	5,000	
366006	Meal Sites-Sen Serv C1	377	479	300	300	0	
366007	Transportation - Senior Srv	57	187	100	100	0	
366008	Meals on Wheels - C2	7,098	6,505	4,000	4,000	0	
366009	Comm Servs - Wickline Ctr	100	1,769	1,000	1,000	0	
366010	EMS Donations	15,325	6,838	2,500	2,500	0	
366013	Title 3B Homemaking Donation	165	170	100	100	0	
369301	Refund - Prior Year Expense	5,542	5,442	0	0	0	
369903	Advertising Income	46,290	60,840	40,000	40,000	0	
369904	Emerg Svcs	495	870	0	250	250	
369908	Library Used Book Sales	2,073	1,265	0	800	800	
369911	Miscellaneous	328,997	41,203	0	40,000	40,000	
369916	Reimb Labor / Veh / Other	351,593	373,977	0	350,000	350,000	
(continued on next page)							

General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues (continued)							
381000	Interfund Transfer In	0	0	1,500,000	0	(1,500,000)	Helicopter Purchase in FY 24
383101	Lease - GASB 87	83,190	1,427,990	0	0	0	Actuals for Some Rentals and Leases Included
383102	GASB Interest Revenue	31,302	79,684	0	0	0	
388100	Sale of General Capital Assets	124,176	105,915	0	0	0	
393003	Accident Damage to Property	121,818	156,146	0	0	0	
393001	Lawsuit Settlements	0	10,729	0	0	0	
386201	Clerk - Workers Comp Adj	116	1,230	0	0	0	
386601	Prop App - Workers Comp Adj	408	3,757	0	0	0	
386701	Tax Coll - Workers Comp Adj	81	703	0	0	0	
386801	SOE - Workers Comp Adj	27	239	0	0	0	
386202	Excess Feess Clerk of Crt	245,619	336,417	100,000	100,000	0	
386401	Excess Fees Law Enforcement	952,332	156,946	50,000	50,000	0	
386402	Excess Fees Jail Department	(889,620)	(906,034)	0	0	0	
386403	Excess Fees Bailiff	(26,256)	759,772	0	0	0	
386404	Technology Feess	142,892	140,988	0	103,373	103,373	
386602	Excess Feess - Property Appraiser	165,847	221,933	100,000	100,000	0	
386603	ESRI Contribution	0	11,000	11,000	11,000	0	
386702	Excess Feess - Tax Collector	1,190,608	1,155,365	1,000,000	1,000,000	0	
386703	Transfer from Tax Collector	0	0	937	0	(937)	
386704	Trans from TC Internet Service	25,320	25,320	25,320	25,320	0	
386802	Excess Feess - Super of Elect	116,821	105,967	100,000	100,000	0	
399000	Cash Carry Forward	0	0	31,815,239	41,579,463	9,764,224	Overall Revenue Increase/Decrease:
Total Revenues		105,938,057	113,914,754	155,100,144	178,784,815	23,684,671	15.27%

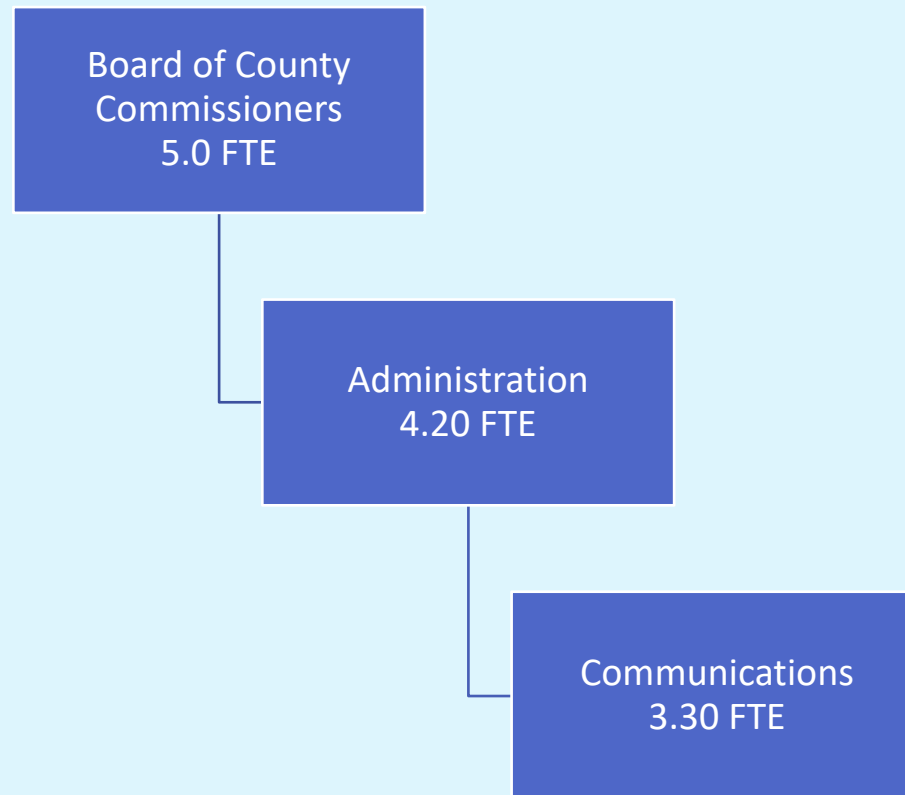
Section 3 - General Fund - BOCC Appropriation Summary

Department	Adopted FY 23-24	Adopted FY 24-25	Budget Variance	Positions FY 23-24	Positions FY 24-25	Department	Adopted FY 23-24	Adopted FY 24-25	Budget Variance	Positions FY 23-24	Positions FY 24-25
County Administration						Library					
Board of County Commissioners	822,051	921,474	12.09%	5.00	5.00	Main Branch	1,603,577	1,729,373	7.84%	16.00	16.00
Administration	1,071,863	1,620,701	51.20%	4.20	4.20	Bunnell Branch	195,128	203,164	4.12%	2.00	2.00
Communications	363,739	419,597	15.36%	3.30	3.30		<u>\$ 1,798,705</u>	<u>\$ 1,932,537</u>	<u>7.44%</u>	<u>18.00</u>	<u>18.00</u>
	<u>\$ 2,257,653</u>	<u>\$ 2,961,772</u>	<u>31.19%</u>	<u>12.50</u>	<u>12.50</u>						
Land Management						General Services					
Land Management	559,476	525,685	-6.04%	4.00	4.00	General Services-Administration	1,001,574	994,778	-0.68%	9.00	8.00
Natural Resource Land	975,403	871,012	-10.70%	0.00	0.00	Fleet Management	903,194	1,147,479	27.05%	9.00	11.00
	<u>\$ 1,534,879</u>	<u>\$ 1,396,697</u>	<u>-9.00%</u>	<u>4.00</u>	<u>4.00</u>	Public Transportation	2,657,281	2,934,122	10.42%	31.85	32.85
						Facilities Management	4,187,596	5,418,211	29.39%	25.00	32.00
Economic Development	\$ 191,377	\$ 196,362	2.60%	1.00	1.00	Government Services Building	1,163,758	1,258,589	8.15%	0.00	0.00
						Recreation Facilities	2,338,327	2,987,771	27.77%	16.00	17.00
County Attorney	\$ 976,680	\$ 1,111,180	13.77%	4.00	4.00	Vessel Registration	30,000	130,000	333.33%	0.00	0.00
						Recreation Services/Carver Center	162,991	169,425	3.95%	0.00	0.00
Human Resources	\$ 848,022	\$ 1,005,612	18.58%	5.30	6.00	Bull Creek	76,851	75,590	-1.64%	0.50	0.50
						Princess Place Preserve	510,535	530,876	3.98%	5.50	5.50
Engineering	\$ 1,210,556	\$ 1,377,991	13.83%	7.00	8.00	Princess Place Eco Cottages	76,320	71,902	-5.79%	0.00	0.00
							<u>\$ 13,108,427</u>	<u>\$ 15,718,743</u>	<u>19.91%</u>	<u>96.85</u>	<u>106.85</u>
Financial Services						Emergency Services					
Office of Management & Budget	744,034	683,418	-8.15%	6.00	5.50	Emergency Management	791,746	848,241	7.14%	5.00	6.00
Office of Procurement & Contracts	757,960	980,921	29.42%	8.50	9.00		<u>\$ 791,746</u>	<u>\$ 848,241</u>	<u>7.14%</u>	<u>5.00</u>	<u>6.00</u>
	<u>\$ 1,501,994</u>	<u>\$ 1,664,339</u>	<u>10.81%</u>	<u>14.50</u>	<u>14.50</u>	Fire/Rescue					
Innovation Technology	2,026,120	1,694,506	-16.37%	13.50	8.40	Fire/Rescue Admin	2,170,321	2,219,468	2.26%	14.00	13.00
GIS	0	429,926	100.00%		3.20	Fire/Rescue	7,339,535	5,523,879	-24.74%	44.50	22.00
Cyber Security	341,009	374,977	9.96%	1.50	1.70	EMS	8,600,787	12,323,277	43.28%	44.50	85.00
IT Project Management	0	227,612	100.00%		1.70	Fire/EMS Equipment	0	37,000	100.00%	0.00	0.00
Public Safety Software	743,361	665,644	-10.45%	3.45	3.35	Emergency Flight Operations	2,392,949	905,959	-62.14%	2.00	2.00
UAS	0	194,474	100.00%		1.20		<u>\$ 20,503,592</u>	<u>\$ 21,009,583</u>	<u>2.47%</u>	<u>105.00</u>	<u>122.00</u>
	<u>\$ 3,110,490</u>	<u>\$ 3,587,139</u>	<u>15.32%</u>	<u>18.45</u>	<u>19.55</u>	Non Departmental					
Ag Extension Services	\$ 441,106	\$ 435,070	-1.37%	7.00	6.60	Pooled Expenditures	4,152,332	4,658,384	12.19%	0.00	0.00
						Tax Increment Financing	2,264,479	2,360,931	4.26%	0.00	0.00
Health & Human Services						Value Adjustment Board	10,350	13,000	25.60%	0.00	0.00
Health & Human Services Admin	515,083	546,490	6.10%	5.00	5.00	Interfund Transfers	15,704,372	7,085,948	-54.88%	0.00	0.00
Human Services	2,657,918	2,837,480	6.76%	4.00	4.00	Medical Examiner	622,000	753,783	21.19%	0.00	0.00
Senior Services	1,075,532	1,078,500	0.28%	4.00	4.00	Reserves	23,759,218	41,606,237	75.12%	0.00	0.00
Adult Day Care	388,755	409,012	5.21%	5.00	5.20	Insurance	915,218	1,054,045	15.17%	0.00	0.00
Congregate Meals	396,330	432,912	9.23%	1.50	1.50	FCSO Internal Charges	1,985,020	1,957,811	-1.37%	0.00	0.00
Veterans Services	193,671	210,409	8.64%	2.00	2.00	Law Enforcement Education Fund	58,364	51,805	-11.24%	0.00	0.00
	<u>\$ 5,227,289</u>	<u>\$ 5,514,803</u>	<u>5.50%</u>	<u>21.50</u>	<u>21.70</u>		<u>\$ 49,471,353</u>	<u>\$ 59,541,944</u>	<u>20.36%</u>	<u>0.00</u>	<u>0.00</u>
Total BOCC General Fund							<u>\$ 102,973,869</u>	<u>\$ 118,302,013</u>	<u>14.89%</u>	<u>320.10</u>	<u>350.70</u>

Administrative - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures						
BOCC - Personnel	479,022	534,504	597,397	690,490	93,093	
BOCC - Operating	188,887	197,553	224,654	230,984	6,330	
Administration - Personnel	1,107,541	815,932	947,141	991,172	44,031	
Administration - Operating	94,835	42,729	124,722	629,529	504,807	
Administration - Debt Service	0	947	0	0	0	
Communications - Personnel	260,285	264,820	328,283	372,005	43,722	
Communications - Operating	59,662	19,174	35,456	47,592	12,136	
Total Expenditures	2,190,232	1,875,658	2,257,653	2,961,772	704,119	Overall Expenditure Increase/Decrease: 31.19%



Board of County Commissioners

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0100	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
511- Legislative							
511100	Salaries	298,785	325,840	342,135	367,615	25,480	5.0 FTE with 3.9% COLA
52XXXX	Employee Benefits	180,237	208,664	255,262	322,875	67,613	
	Total Personnel Expenditures	479,022	534,504	597,397	690,490	93,093	
531000	Professional Services	102,000	102,000	102,000	117,000	15,000	Fiorentino & Gabaton Group
534006	Other Contracted Services	0	0	0	50	50	
540000	Travel/Conference	10,616	11,255	34,902	30,526	(4,376)	FAC / FSBPA
541001	Devices and Accessories	0	1,997	1,000	1,000	0	
541002	Communications Recurring	3,035	3,029	3,000	2,700	(300)	
542000	Postage Expense	2,815	4,526	3,000	3,700	700	
546006	Printing & Binding	156	3,698	250	360	110	
547000	Other Current Charges	625	450	970	970	0	
549000	Service Awards/Recognition	0	85	0	0	0	
549002	Advertising	4,759	0	3,000	3,000	0	
549004	Office Supplies	0	157	500	500	0	
551000	Office Equipment	170	0	150	150	0	
551001	Other Operating Expenses	229	853	575	670	95	
552006	Data Processing Software	0	0	399	0	(399)	
554001	Publications/Memberships	58,599	63,587	62,313	57,313	(5,000)	NEFRC Membership / Municode
555001	Training/Educational Cost	600	350	600	0	(600)	
555002	Conference/Seminar	5,283	5,566	11,995	13,045	1,050	
	Total Operating Expenditures	188,887	197,553	224,654	230,984	6,330	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		667,909	732,057	822,051	921,474	99,423	12.09%

Administration

General Fund

Fund 1001 Div. 0200	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
512- Executive							
512000	Salaries	805,593	567,076	586,209	611,995	25,786	4.20 FTE with 3.9% COLA
514000	Overtime	4,981	123	0	0	0	
51XXXX	Employee Benefits	296,967	248,733	360,932	379,177	18,245	
	Total Personnel Expenditures	1,107,541	815,932	947,141	991,172	44,031	
531000	Professional Services	45,000	0	0	0	0	
534006	Other Contracted Services	3,603	97	0	0	0	
540000	Travel Expenses	5,089	2,743	9,970	9,600	(370)	
541001	Devices and Accessories	0	0	1,000	1,000	0	
541002	Communications Recurring	2,421	2,588	3,000	2,200	(800)	
542000	Postage Expense	36	34	400	100	(300)	
544000	Rentals & Leases	3,602	3,414	3,602	2,000	(1,602)	
546003	Vehicle Repair	266	300	400	500	100	
546004	Maintenance Agreements	536	962	1,900	1,300	(600)	
547000	Printing & Binding	67	73	1,080	1,000	(80)	
548001	Promotional Activities	0	0	0	2,500	2,500	Citizens Academy
549000	Other Current Charges	3,772	7,354	200	200	0	
549002	Service Awards/Recognition	0	564	0	250	250	
549004	Advertising	15	0	250	250	0	
551000	Office Supplies	415	415	650	650	0	
551001	Office Equipment	1,066	0	750	750	0	
552001	Gas Oil & Lubricants	0	0	250	250	0	
552002	Other Operating Expenses	10,997	7,408	55,000	555,000	500,000	County Performance Incentives
552005	Clothing & Wearing Apparel	22	0	250	250	0	
554001	Publications/Memberships	15,559	14,360	42,200	47,829	5,629	FAC / FCCMA / FACM / ICMA Dues & Transparency Software
555001	Training/Educational Cost	0	600	0	0	0	
555002	Conference/Seminar Registration	2,370	1,818	3,820	3,900	80	
	Total Operating Expenditures	94,835	42,729	124,722	629,529	504,807	
564003	GASB87 Lease Inception	0	25,390	0	0	0	
	Total Capital Expenditures	0	25,390	0	0	0	
571003	Lease Principal-GASB87	0	847	0	0	0	
572006	Lease Interest-GASB87	0	100	0	0	0	
	Total Debt Expenditures	0	947	0	0	0	
Total Expenditures						1,202,376	884,997
						1,071,863	1,620,701
						548,838	51.20%
						Overall Expenditure Increase/Decrease:	

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 2024-2025

- 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	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Media Relations: Press Releases Issued	#	103	162	157	180
2. Media Relations: Story Pick-Ups (Print, Radio, TV, Blogs)	#	281	232	320	330
3. Social Media: Facebook					
• Followers	#	-	-	10,900	11,500
• Engagement Rate	%	-	-	1.74%	2.00%
4. Social Media: LinkedIn					
• Followers	#	-	-	1,180	1,500
5. Social Media: NextDoor					
• Neighbors	#	40,717	46,585	54,815	61,000
• Average Views Per Post	#	2,928	3,930	4,956	6,400

Major Initiatives / Highlights

- **Expansion of the Communications Team:** Grew the department from 1 to 3 staff members to enhance capacity and efficiency: Communications and Engagement Manager, Communications Coordinator, Multimedia and Engagement Coordinator.
- **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 new 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

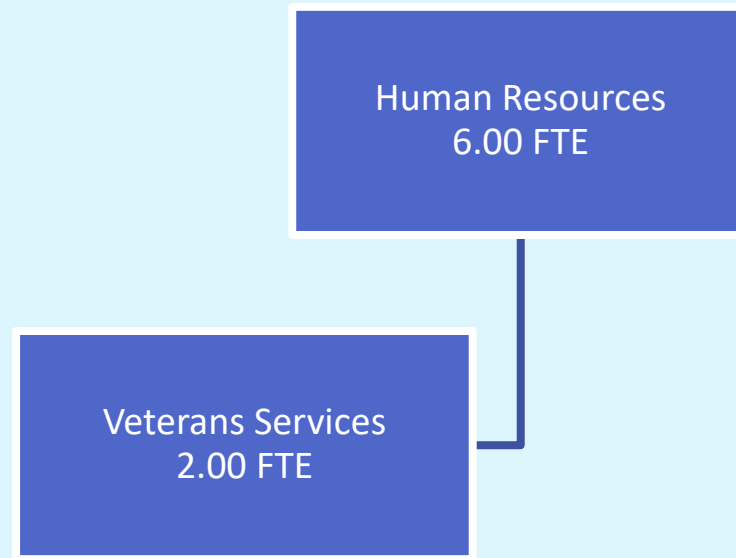
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0201	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
519- Other General Government Services							
512000	Regular Salaries	190,681	193,444	233,343	263,478	30,135	3.30 FTE with 3.9% COLA
514000	Overtime	64	0	0	0	0	
52XXXX	Employee Benefits	69,541	71,375	94,940	108,527	13,587	
Total Personnel Expenditures		260,285	264,820	328,283	372,005	43,722	
534006	Other Contracted Services	10,114	2,405	0	0	0	
540000	Travel	217	54	0	0	0	
541001	Communications Devices & Accessories	125	699	1,000	1,000	0	
541002	Communications Recurring	985	1,030	1,200	1,800	600	
542000	Postage	0	0	500	500	0	
546004	Maintenance Agreements	32,641	144	500	500	0	
546006	Small Tools and Equipment	4,861	2,951	500	500	0	
547000	Printing and Binding	0	0	10,000	10,000	0	
549000	Oth Curr Chgs and Obligations	0	104	0	0	0	
549004	Advertising	0	0	2,500	2,500	0	
551000	Office Supplies	200	76	500	500	0	
551001	Office Equipment	4,382	4,114	3,000	3,000	0	
552002	Other Operating Expenses	51	226	1,000	1,000	0	
552006	Data Processing Software	2,279	120	1,168	1,504	336	
554001	Publications/Memberships	3,278	6,891	10,388	21,588	11,200	Social Media Archiving Moved from IT
555001	Training/Educational Costs	0	60	1,800	1,800	0	
555002	Conferences/Seminar Registration	530	300	1,400	1,400	0	
Total Operating Expenditures		59,662	19,174	35,456	47,592	12,136	
Total Expenditures						55,858	Overall Expenditure Increase/Decrease:
						15.36%	

Human Resources - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Expenditures						
Human Resources - Personnel	418,150	566,414	643,944	766,278	122,334	
Human Resources - Operating	12,584	4,714	62,500	239,334	1,393	
Human Resources - Debt	0	3,615	0	0	0	
Veterans Services - Personnel	125,255	149,366	187,421	197,975	10,554	
Veterans Services - Operating	2,260	2,676	4,250	10,434	6,184	
Veterans Services - Grants & Aid	0	0	2,000	2,000	0	
Total Expenditures	558,249	726,785	900,115	1,216,021	140,465	Overall Expenditure Increase/Decrease: 15.61%



Description

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

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

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

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

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

Primary Functions

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

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Primary Functions (continued)

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

Goals FY 2024-2025

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

Strategic Plan Focus Area

- ✓ Effective Government
 - Create a culture of performance excellence

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Workers Compensation Claims	#	176	30	20	25
2. Leadership Academy Graduates	#	0	0	36	30
3. Safety/Supervisor Training/Employee	#	90	375	425	100
4. Turnover Rate	%	23.68%	17.01%	20.37%	18%
5. Health Risk Assessments	#	490	452	460	427
6. Participate in Job Fairs Through Collaboration with Local Government Agencies	#	0	2	5	3

Major Initiatives / Highlights

- Continue to actively engage employees through meaningful employee appreciation events and recognize staff through newly created awards program.
- Successful Implementation of bringing Munis online for HR and payroll
- Restructure the Leadership program to develop and invest in the internal growth of high-potential employees while maintaining cost efficiency.
- Digitize all personnel files
- Develop and create short surveys to receive feedback from employees to enhance employee engagement and build trust through transparency
- Revamp monthly New Employee Orientation to include the "Bus Tour" (scaled down version of the Citizen's Academy but with new hires).

Human Resources

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0205	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures							
513- Financial and Administrative							
512000	Regular Salaries	298,629	401,857	429,148	526,989	97,841	6.0 FTE (+0.7 from Health Insurance) with 3.9% COLA
514000	Overtime	0	324	0	0	0	
52XXXX	Employee Benefits	119,521	164,233	214,796	239,289	24,493	
	Total Personnel Expenditures	418,150	566,414	643,944	766,278	122,334	
531000	Professional Services	63,449	29,316	57,000	57,000	0	Legal and Professional Services
534006	Other Contracted Services	5,237	3,382	6,900	18,125	11,225	Fingerprinting, Background Checks, & Psych Evals for F/R
540000	Travel and Per Diem	1,772	3,231	6,160	8,992	2,832	
541001	Communications Devices and Accessories	274	0	0	0	0	
541002	Communications Recurring	1,139	2,183	2,064	1,525	(539)	Cellphones & Hotspot
542000	Postage	401	380	300	300	0	
544000	Rentals and Leases	0	0	7,080	7,080	0	1 Vehicle
545003	Vehicle Insurance	273	282	336	370	34	1 Vehicle
545006	Other Insurance & Bonds	182	10,113	0	150	150	Notary Fees
546003	Vehicle Repair	315	241	250	250	0	
546004	Maintenance Agreements	1,063	1,249	2,000	1,260	(740)	Copier
547000	Printing & Binding	119	48	300	300	0	
548001	Promotional Activities	72	0	0	0	0	
549000	Other Current Charges & Obligations	6,460	191	0	0	0	
549001	Educational Reimbursement	22,560	28,120	30,000	30,000	0	
549002	Service Awards/Recognition	468	123	3,000	3,000	0	
549004	Advertising	784	83	2,850	3,200	350	Vacancy Announcements, Legal Ads
551000	Office Supplies	1,568	1,468	970	970	0	
551001	Office Equipment	3,781	322	0	60	60	Flash Drives
552001	Gas, Oil, & Lubricants	203	80	1,413	1,413	0	
552002	Other Operating Expenses	1,520	648	3,680	6,640	2,960	New Employee Orientation, Health & Wellness Fair
552006	Data Processing Software	10,990	0	0	0	0	
554000	Books, Publ, Subscript & Membership	0	24	0	0	0	
554001	Publications/Memberships	4,189	15,055	15,455	32,066	16,611	Misc. Memberships, Job Posting Subscriptions
555001	Training/Educational Cost	12,584	4,714	62,500	63,893	1,393	Countywide Employee Development & Other Trainings
555002	Conference Seminar Registration	2,274	1,224	1,820	2,740	920	
	Total Operating Expenditures	141,678	102,477	204,078	239,334	35,256	
564004	GASB87 Capital Outlay - Fleet	0	32,334	0	0	0	
	Total Capital Expenditures	0	32,334	0	0	0	
571003	Lease Principal- GASB87	0	3,199	0	0	0	
572006	Lease Interest- GASB87	0	416	0	0	0	
	Total Debt Expenditures	0	3,615	0	0	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	559,828	704,840	848,022	1,005,612	157,590	18.58%

Description

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

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

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

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

Primary Functions

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

Goals FY 2024-2025

- Be the 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 750 service-connected disability compensation claims
- ✓ Assist veterans to file 35 Non service-connected pension claims
- ✓ Assist 60 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 50 veterans/next of kin in obtaining military records
- ✓ Assist 600 veterans/surviving spouses with miscellaneous VA request (ie. Change of Address, Change of Direct Deposit, etc.)

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Service-Connected Disability Compensation Claims Assistance	#	227	880	712	725
2. Non Service-Connected / Misc. Compensation Claims Assistance	#	478	701	600	600
3. Surviving Spouses Assisted in Obtaining VA Benefits	#	48	87	56	60
4. Veterans Assisted in Obtaining Education Benefits	#	14	12	12	12
5. Veterans Registered for Access to VA Healthcare System	#	32	36	50	45

Major Initiatives / Highlights

- VSO had over 5200 customers contacts
- Actual numbers for FY22-23 higher due to Pact Act legislation (more claims for toxic exposure), numbers for FY23-24 expected to level off somewhat
- VSO is in its 7th year hosting a local radio show called “Veterans on Point”, which delivers information about Veterans Affairs, services we offer, and highlights our county’s veterans and activities of their interest. Feedback has provided ample evidence of increased public awareness of our outreach efforts.
- VSO has a much higher the national average in benefit application success rate through counseling and educating veterans and families on developing/providing best evidence and holding the VA accountable for decisions.
- Helps claimants procure best evidence by understanding medical conditions, conducting research, writing draft opinions, and working in partnership with providers.
- Mentors local Disabled American Veterans service officer volunteers who also help Veterans with benefits; this serves to improve the quality of their submitted claims.
- Facilitates the Veteran of the Week article in the Palm Coast Observer; it serves to recognize our county’s Veterans and advertise the services we provide.
- Integral members of Flagler Veterans Day parade committee, first such parade in 60 years.

Human Resources - Veterans Services

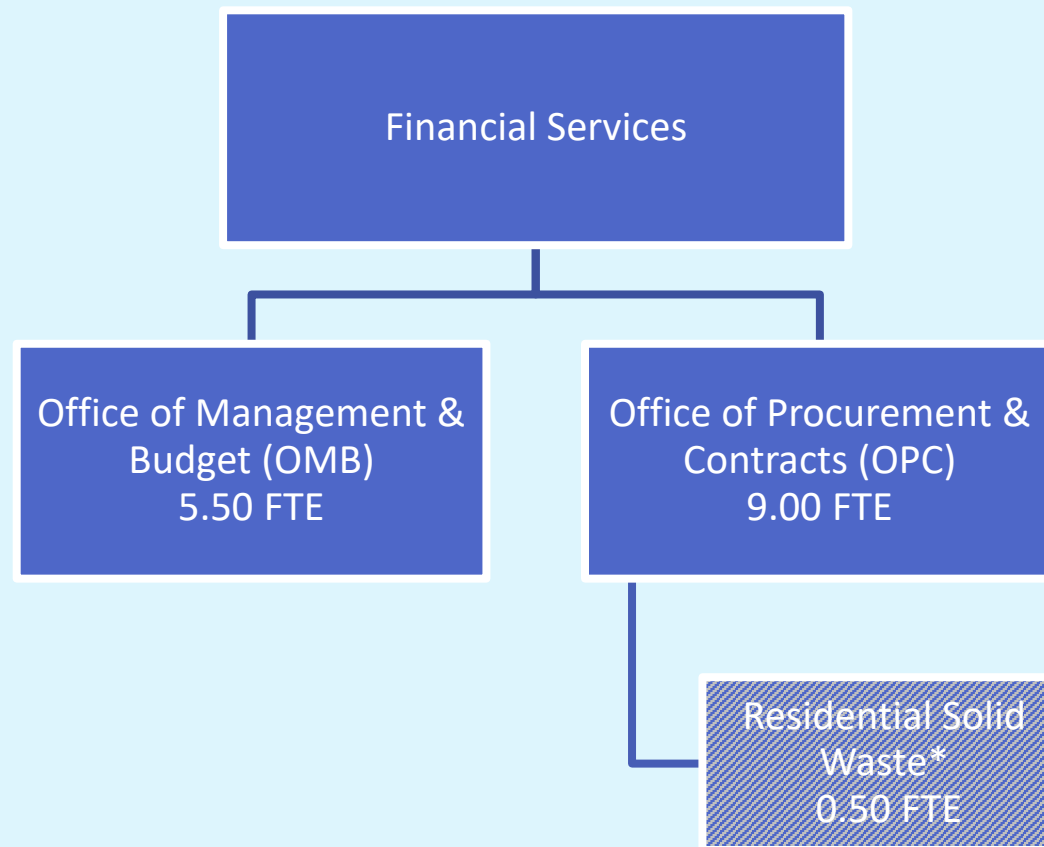
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0520	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
553- Veterans Services							
512000	Regular Salaries	105,275	124,315	131,914	137,052	5,138	2.0 FTE with 3.9% COLA
52XXXX	Employee Benefits	19,980	25,051	55,507	60,923	5,416	
Total Personnel Expenditures		125,255	149,366	187,421	197,975	10,554	
534006	Other Contracted Services	8	2	0	4	4	Shredding
540000	Travel	817	1,722	2,000	2,000	0	
542000	Postage Expense	86	39	100	100	0	
546004	Maintenance Agreements	74	87	125	0	(125)	Moved to IT Maintenance Agreements
546008	IT Maintenance Agreements	0	0	0	90	90	Copier
547000	Printing & Binding	278	322	250	400	150	Business Cards, Office Brochures, & Prints
549000	Other Current Charges	0	106	250	250	0	
551000	Office Supplies	145	158	125	150	25	
551001	Office Equipment	0	0	300	300	0	
552002	Other Operating Expenses	453	0	500	5,500	5,000	Veterans Parade and Ceremony
554001	Publications/Memberships	80	80	240	240	0	Association Memberships
554003	IT Books, Pub, Sub & Membership	0	0	0	900	900	VA Claims Processing Software
555002	Conference/Seminar Registration	320	160	360	500	140	
Total Operating Expenditures		2,260	2,676	4,250	10,434	6,184	
583013	Grants & Aids	0	0	2,000	2,000	0	
Total Grant & Aid Expenditures		0	0	2,000	2,000	0	
Total Expenditures						127,515	152,042
						193,671	210,409
						16,738	8.64%
						Overall Expenditure Increase/Decrease:	

Financial Services - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures						
OMB - Personnel	619,451	631,065	711,746	651,948	(59,798)	
OMB - Operating	19,809	13,446	32,288	31,470	(818)	
OPC - Personnel	416,595	610,863	708,821	883,413	174,592	
OPC - Operating	157,730	39,681	49,139	97,508	48,369	
Total Expenditures	1,213,584	1,295,056	1,501,994	1,664,339	162,345	Overall Expenditure Increase/Decrease: 10.81%



*Included in Section 7 - Enterprise Funds

Description

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

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



Primary Functions

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

Goals FY 2024-2025

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

Strategic Plan Focus Area

- ✓ Effective Government
 - Maintain financial stability

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Budget Transfers Processed	#	82	176	115	108
2. Number of Consecutive years earning the GFOA Distinguished Budget Award	#	14	15	16	17
3. Adjusting Journal Entries Submitted	#	33	56	35	50
4. Unanticipated Revenue Resolutions	#	87	53	60	45
5. Adopted County-Wide Budget	\$	\$221,094,445	\$221,970,665	\$287,038,539	\$307,755,675

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 5 straight years
- Received the Special Capital Recognition designation for the FY 2022-23 Adopted Budget Book as part of the GFOA Distinguished Budget Award Program
- Received the Special Recognition designation for Strategic Goals & Strategies for the FY 2023-24 Adopted Budget Book as part of the GFOA Distinguished Budget Award Program

Financial Services - Office of Management and Budget (OMB)

General Fund

Fund 1001 Div. 0210	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
513- Financial and Administrative							
512000	Regular Salaries	445,945	446,254	493,127	451,858	(41,269)	5.5 FTE with 3.9% COLA (Split Fund Director with OPC)
514000	Overtime	200	2,762	500	500	0	
52XXXX	Employee Benefits	173,305	182,049	218,119	199,590	(18,529)	
	Total Personnel Expenditures	619,451	631,065	711,746	651,948	(59,798)	
534006	Other Contracted Services	38	0	25	0	(25)	
540000	Travel	5,045	2,485	15,144	14,656	(488)	
541002	Communications Recurring	723	784	750	540	(210)	
542000	Postage Expense	18	3	20	15	(5)	
544000	Rentals and Leases	13	25	24	24	0	
546003	Vehicle Repair	5	0	0	0	0	
546004	Maintenance Agreements	939	930	1,200	0	(1,200)	
546008	IT Maintenance Agreements	0	0	0	1,200	1,200	
547000	Printing & Binding	24	29	50	50	0	
549000	Other Current Charges & Oblig	665	743	665	665	0	
549004	Advertising	7,562	2,976	6,000	6,000	0	
551000	Office Supplies	508	474	650	500	(150)	
551001	Office Equipment	409	1,778	600	600	0	
552002	Other Operating Expenses	374	439	770	530	(240)	
554001	Publications/Memberships	687	600	390	690	300	
555001	Training/Educational Cost	299	355	1,900	1,900	0	
555002	Conference/Seminar Regist	2,500	1,825	4,100	4,100	0	
	Total Operating Expenditures	19,809	13,446	32,288	31,470	(818)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		639,260	644,512	744,034	683,418	(60,616)	-8.15%

Description

The Office of Procurement and Contracts is responsible for the supervision and management aspects of the County's procurement processes. 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 in order to maximize buying power and minimize inefficiencies
- ❖ Prepare and issue formal solicitation documents; evaluate formal proposals and bid submissions; monitor all selection processes and consistently recommend contract awards as applicable
- ❖ Review and execute requisitions, purchase orders, change orders, work authorizations, contracts and other applicable documents within delegated authority
- ❖ Maintain open communications with the supplier community to provide a comprehensive understanding of the procurement practices and maintain supplier confidence
- ❖ Prescribe operational procedures governing the procurement functions, and the disposal, transfer and reutilization of 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 2024-2025

- Ensure all purchasing practices are consistent, transparent, and designed to encourage maximum competition and best value.
- 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 efficient resource use.
- Standardize internal processes to improve overall efficiency and promote cost reduction within Central Stores Warehouse.

Strategic Plan Focus Area

- ✓ Effective Government
 - Maintain financial stability

(continued on next page)

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Formal Solicitations – ITB and RFP	#	30	32	34	35
2. Number of Purchase Orders Processed by Department	#	1,122	762	1,300	800
3. Number of P-Card Transitions Overseen as Administrators	#	6,956	6,942	7,300	7,000
4. Turnaround Time from Requisition Entry to Purchase Order Execution	Avg/Days	10	10	10	10
5. Turnaround Time from P-Card Purchase to End User Sign Off	Days	30	30	30	30

Major Initiatives / Highlights

- Facilitating all procurement & contracting requirements related to the construction of multiple new buildings in Flagler County.
 - Nexus Center
 - SMA Mental Health Facility
 - Tourism Eco-Discovery Center
 - Emergency Preparedness Shelter
- Contracted with multiple vendors under 2 CFR Compliance for use during emergency declaration
- Surplus sales approximately \$500,000
- Converting to a new procurement system, OpenGov, over the next fiscal year.

Financial Services - Office of Procurement and Contracts (OPC)

General Fund

Fund 1001 Div. 0215	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
512000	Regular Salaries	297,318	436,774	486,918	596,029	109,111	9.0 FTE with 3.9% COLA (Split Fund Director with OMB)
514000	Overtime	2,473	1,644	1,500	1,500	0	
52XXXX	Employee Benefits	116,803	172,445	220,403	285,884	65,481	
	Total Personnel Expenditures	416,595	610,863	708,821	883,413	174,592	
531000	Professional Services	70,767	7,738	0	0	0	
534006	Other Contracted Services	167	0	25	25	0	
540000	Travel Expenses	811	4,893	2,680	2,689	9	
541001	Communications Devices and Accessories	274	30	0	0	0	
541002	Communications Recurring	618	1,974	2,520	2,520	0	
542000	Postage Expense	142	1	50	50	0	
544000	Rentals and Leases	3,651	3,166	24,228	21,552	(2,676)	
545003	Vehicle Insurance	546	282	1,008	1,110	102	
545006	Other Insurance & Bonds	104	0	0	0	0	
546001	Building/Equipmt Repairs	10,696	498	0	0	0	
546003	Vehicle Repair	1,076	679	2,750	2,750	0	
546004	Maintenance Agreements	4,707	300	0	0	0	
546006	Small Tools & Equipmt	826	207	0	0	0	
546008	IT Maintenance Agreements	0	0	550	50,334	49,784	New Procurement Software
547000	Printing and Binding	145	85	50	50	0	
549000	Other Current Charges & Oblig	818	10	0	0	0	
549004	Advertising	1,779	570	750	750	0	
551000	Office Supplies	847	511	500	750	250	
551001	Office Equipment	4,689	276	500	500	0	
552001	Gas, Oil & Lubricants	648	1,754	2,574	2,574	0	
552002	Other Operating Expenses	44,067	1,501	600	600	0	
552006	Data Processing Software	8,088	3,000	3,000	3,000	0	
554001	Publications/Memberships	1,370	8,702	1,814	1,814	0	
555001	Training/Educational Cost	400	2,456	4,340	5,090	750	
555002	Conference/Seminar Regist	495	1,050	1,200	1,350	150	
	Total Operating Expenditures	157,730	39,681	49,139	97,508	48,369	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	574,324	650,545	757,960	980,921	222,961	29.42%

Economic Development - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Expenditures						
Economic Development - Personnel	132,587	125,157	132,972	139,791	6,819	
Economic Development - Operating	45,156	33,145	58,405	56,571	(1,834)	
Total Expenditures	177,743	158,302	191,377	196,362	4,985	Overall Expenditure Increase/Decrease: 2.60%

Economic Development
1.00 FTE

Economic Development

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0220	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
559- Other Economic Environment							
512000	Salaries	99,591	94,293	98,301	102,128	3,827	1.0 FTE with 3.9% COLA
514000	Overtime	295	0	0	0	0	
52XXXX	Employee Benefits	32,701	30,864	34,671	37,663	2,992	
	Total Personnel Expenditures	132,587	125,157	132,972	139,791	6,819	
534006	Other Contracted Services	3,800	250	12,500	10,000	(2,500)	Graphic Design, Video/Marketing
540000	Travel and Per Diem	0	41	1,000	1,000	0	
541002	Communications Recurring	545	498	645	644	(1)	
542000	Postage	0	0	100	100	0	
547000	Printing & Binding	2,670	0	2,000	2,000	0	
548001	Promotional Activities	953	1,274	2,000	1,000	(1,000)	
549000	Other Current Charges and Obligations	73	0	0	0	0	
549004	Advertising	2,400	1,185	2,000	2,000	0	
551000	Office Supplies	53	67	500	500	0	
551001	Office Equipment	290	23	0	0	0	
552002	Other Operating Expenses	110	494	2,000	2,000	0	Site Visits & Partner Meetings
552006	Data Processing Software	10,000	0	10,000	0	(10,000)	
554000	Books, Publ, Subscrip & Mmbshp	0	5,000	0	10,000	10,000	Moved from Data Processing
554001	Publications/Memberships	23,760	23,910	23,910	25,577	1,667	
555002	Conference/ Seminar Regist	504	403	1,750	1,750	0	
	Total Operating Expenditures	45,156	33,145	58,405	56,571	(1,834)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		177,743	158,302	191,377	196,362	4,985	2.60%

Land Management - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures						
Land Management - Personnel	217,767	291,005	356,563	363,946	7,383	
Land Management - Operating	62,547	69,560	184,949	143,775	(41,074)	
Land Management - Grants & Aids	18,473	17,964	17,964	17,964	0	
Land Management - Debt	0	11,183	0	0	0	
Natural Resource Land - Operating	111,506	44,326	746,338	641,947	(104,391)	
Natural Resource Land - Capital	0	0	229,065	229,065	0	
Total Expenditures	410,293	434,039	1,534,879	1,396,697	(138,082)	Overall Expenditure Increase/Decrease: -9.00%

Land Management
4.0 FTE

Description

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

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

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

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



Primary Functions

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

Goals FY 2024-2025

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

Strategic Plan Focus Area

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

Strategic Objectives

- ✓ Treat 10 acres of invasive plants on Flagler County natural areas
- ✓ Map and describe 95% of management units in Flagler County natural areas
- ✓ Increase acres of hardwood reduction treatment within pyrogenic communities
- ✓ Continue growth of prescribed fire program with increases in number of burn days, acres burned, and training/certifications

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Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Invasive Plant Treatment	Acres	17	3.287	30	10
2. Citizen Workdays	Days	10	8	9	8
3. Personnel Hours Spent on Prescribed Fire and Wildfire Mitigation	Hours	924	1,200	1,500	1,750

Major Initiatives / Highlights

- Lead the acquisition of multiple environmentally sensitive lands with the Land Acquisition Committee (LAC) and the Environmentally Sensitive Land Programs (ESL).
- Continue to leverage personnel and equipment from other agencies through our Memorandum of Understanding (MOU) agreement. The MOU has 20 different agencies and organizations to implement and grow the prescribed fire, aerial ignitions and wildfire mitigation programs.
- Lead on coordinating with Flagler County Fire Department in identifying and planning controlled burns for wildlife mitigation hazards and ecosystem restoration needs.
- Continue stewardship of public lands to include all facets of natural community management
- Create and implement a formal feral hog program to address the growing number of complaints of feral hog encounters and damage.

Land Management

General Fund

Fund 1001 Div. 0225	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Expenditures							
515- Comprehensive Planning							
512000	Regular Salaries	157,256	205,197	244,379	243,839	(540)	4.0 FTE with 3.9% COLA
514000	Overtime	329	72	2,000	2,000	0	
52XXXX	Employee Benefits	60,182	85,737	110,184	118,107	7,923	
Total Personnel Expenditures		217,767	291,005	356,563	363,946	7,383	
531000	Professional Services	30,101	13,059	70,000	30,000	(40,000)	
534006	Other Contracted Services	3,538	21,851	30,000	30,000	0	
534010	Governmental Service	507	5	0	0	0	
540000	Travel and Per Diem	908	0	800	800	0	
541001	Devices & Accessories	124	144	0	0	0	
541002	Communications Recurring	4,826	4,890	7,388	10,968	3,580	
541003	Communications/Repairs	0	0	100	100	100	
542000	Postage	16	80	100	100	0	
544000	Rentals & Leases	2,402	2,402	23,822	23,822	0	
545003	Vehicle Insurance	1,418	1,466	2,083	2,710	627	
546001	Building/ Equipment Repairs	1,062	1,949	1,000	2,500	1,500	
546003	Vehicle Repair	4,177	3,573	14,000	12,000	(2,000)	
546006	Small Tools & Equipment	3,386	7,629	8,000	8,000	0	
547000	Printing and Binding	55	81	100	100	0	
548001	Promotional Activities	0	125	100	400	300	
549000	Other Current Chrgs/ Oblig	247	208	300	300	0	
549004	Advertising	0	263	250	250	0	
551000	Office Supplies	858	1,077	1,000	1,000	0	
551001	Office Equipment	141	458	0	0	0	
552001	Gas, Oil & Lubricants	4,836	5,649	6,650	5,000	(1,650)	
552002	Other Operating Expenses	2,651	1,546	6,956	4,000	(2,956)	
552005	Clothing & Wearing Apparel	22	459	2,000	1,500	(500)	
554001	Publications/Memberships	54	240	0	0	0	
555001	Training/ Education	199	310	6,300	6,300	0	
555002	Conference/Seminar	325	0	400	325	(75)	
519- Other General Governmental Services							
534012	Taxes & Assessments	0	1,321	3,600	3,600	0	
543000	Utility Services	693	775	0	0	0	
Total Operating Expenditures		62,547	69,560	184,949	143,775	(41,074)	

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Land Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0225	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures (continued)							
515- Comprehensive Planning							
564004	GASB87 Capital Outlay - Fleet	0	100,028	0	0	0	
	Total Capital Expenditures	0	100,028	0	0	0	
571003	Lease Principal-GASB87	0	9,896	0	0	0	
572006	Lease Interest - GASB87	0	1,287	0	0	0	
	Total Debt Expenditures	0	11,183	0	0	0	
522- Fire Control							
581008	Aid to Other Govt - DOF	18,473	17,964	17,964	17,964	0	
	Total Grant & Aid Expenditures	18,473	17,964	17,964	17,964	0	
Total Expenditures						(33,691)	Overall Expenditure Increase/Decrease:
						-6.02%	

Natural Resource Land

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0325	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
515- Comprehensive Planning							
531000	Professional Services						
	Bulow (Project LM00005)	0	0	43,883	42,123	(1,760)	Future Use
	Graham Swamp (Project LM00008)	21,980	32,526	122,681	122,681	0	Future Use
	Haw Creek (Project LM00009)	0	0	49,292	49,292	0	Future Use
	Hunters Ridge (Project LM00021)	0	0	256,598	256,557	(41)	Future Use
	Malacompra (Project LM00010)	0	0	69,293	43,386	(25,907)	Future Use
	Princess Place (Project LM00012)	0	0	0	19,904	19,904	Future Use
534006	Other Contracted Services						
	Hunters Ridge (Project LM00021)	89,110	0	60,000	60,000	0	Required Management - Firelines
534010	Governmental Service						
	Bulow (Project LM00005)	0	0	1,760	1,760	0	Fire Lines
	Haw Creek (Project LM00009)	417	0	1,760	1,760	0	Fire Lines
	Malacompra (Project LM00010)	0	0	1,760	1,760	0	Fire Lines
	Princess Place (Project LM00021)	0	0	1,760	1,760	0	Fire Lines
544000	Rentals and Leases						
	Bulow (Project LM00005)	0	0	10,000	10,000	0	Equipment Rental
	Graham Swamp (Project LM00008)	0	0	24,147	0	(24,147)	25% of Tractor Lease
	Malacompra (Project LM00010)	0	0	24,147	0	(24,147)	25% of Tractor Lease
	Princess Place (Project LM00012)	0	0	9,659	0	(9,659)	10% of Tractor Lease
	Hunters Ridge (Project LM00021)	0	0	38,634	0	(38,634)	40% of Tractor Lease
	Bulow Gopher Tort Habitat (LM00023)	0	10,260	0	0	0	
546006	Small Tools & Equipment						
	Bulow Gopher Tort Habitat (LM00023)	0	570	0	0	0	
552002	Other Operating Expenses						
	Graham Swamp (Project LM00008)	0	970	0	0	0	
537- Conservation and Resource Management							
534000	Other Services						
	Tortoise Relocation (Project LM00001)	0	0	1,500	1,500	0	Financial Assurance
	Tortoise Relocation (Project LM00001)	0	0	21,464	21,464	0	Future Use
	Tortoise Relocation (Project LM00001)	0	0	8,000	8,000	0	Mulcher Rental
Total Operating Expenditures		111,506	44,326	746,338	641,947	(104,391)	

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Natural Resource Land

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0325	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures (continued)							
515- Comprehensive Planning							
563000	Improvements Other Than Bldg						
	Hunters Ridge (Project LM00021)	0	0	55,070	55,070	0	Financial Assurance
	Princess Place (Project LM00012)	0	0	10,245	10,245	0	Financial Assurance
	Hunters Ridge (Project LM00021)	0	0	163,750	163,750	0	
	Total Capital Expenditures	0	0	229,065	229,065	0	
Overall Expenditure Increase/Decrease:							
	Total Expenditures	111,506	44,326	975,403	871,012	(104,391)	-10.70%
Project Totals Summary							
	Bulow (Project LM00005)	53,883					
	Graham Swamp (Project LM00008)	122,681					
	Haw Creek (Project LM00009)	51,052					
	Hunters Ridge (Project LM00021)	535,377					
	Malacompra (Project LM00010)	45,146					
	Princess Place (Project LM00012)	31,909					
	Tortoise Relocation (Project LM00021)	30,964					
	Total	871,012					

Description:

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

Project Descriptions

Tortoise Relocation - Project LM00001:

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

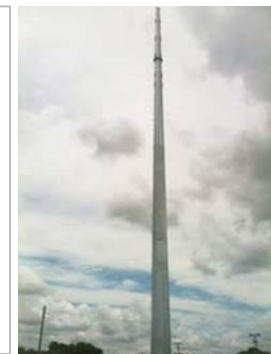
**Bulow Land Management Plan - Project LM00022:**

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

Graham Swamp - Wireless Communications - Project LM00008:

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

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

**Princess Place - Project LM00012:**

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

(continued on next page)

Project Descriptions

Haw Creek Management of Natural Resources - Project LM00009:

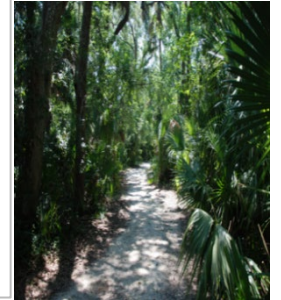
By assessing timber resources, planning timber management activities and implementing properly-timed timber harvests, Flagler County Land Management is able to balance the revenue potential of many of our public “timber lands” with the maintenance of intact, healthy forest systems. Healthy forests maintain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

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

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

Hunters Ridge - Project LM00021:

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

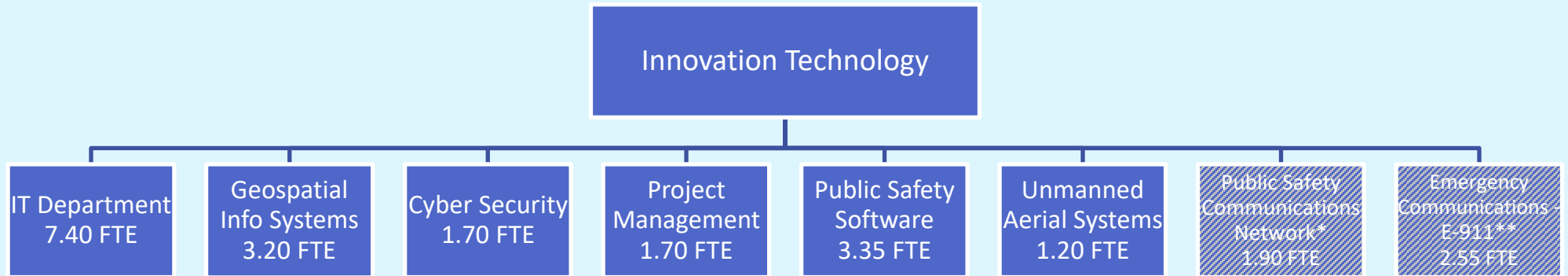
**Malacompra Easement - Project LM00010:**

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

Innovation Technology - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Expenditures						
IT Department - Personnel	853,101	989,217	1,344,685	898,169	(446,516)	
IT Department - Operating	1,045,557	1,331,505	681,435	796,337	114,902	
IT Department - Capital	31,885	29,847	0	0	0	
Geospatial Info Systems - Personnel	0	0	0	343,548	343,548	
Geospatial Info Systems - Operating	0	0	0	86,378	86,378	
Cyber Security - Personnel	0	0	171,773	212,122	40,349	
Cyber Security - Operating	0	0	169,236	162,855	(6,381)	
Project Management - Personnel	0	0	0	182,608	182,608	
Project Management - Operating	0	0	0	45,004	45,004	
Public Safety Software - Personnel	259,663	368,273	365,475	369,100	3,625	
Public Safety Software - Operating	324,217	121,206	377,886	296,544	(81,342)	
Unmanned Aerial Systems - Personnel	0	0	0	127,537	127,537	
Unmanned Aerial Systems - Operating	0	0	0	41,137	41,137	
Unmanned Aerial Systems - Capital	0	0	0	25,800	25,800	
Total Expenditures	2,514,422	2,840,049	3,110,490	3,587,139	476,649	Overall Expenditure Increase/Decrease: 15.32%



*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 2024-2025

- Provide timely systems management while strategically focusing efforts to upgrade existing software and hardware.
- Complete implementation of projects including Website and Intranet redesigns, Network Upgrades, Access Control Upgrades, and Cyber Security Upgrades.
- Establish formal cyber security program for the City of Flagler Beach.
- Expand capabilities of our UAS platforms in the public safety arena.

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Help Desk Requests	#	8,983	11,830	12,177	12,300
2. Work Orders Complete in 1 Hour or Less	%	78.8%	83%	90%	89.1%
3. Average Completed Work Orders Monthly	#	748.58	985.83	650	925
4. Average Work Orders Opened per Week	#	172.75	223.20	150	250
5. Enterprise Network Downtime	%	<1%	<5%	<1%	<4%
6. Enterprise Server Downtime	%	<1%	<5%	<1%	<4%

Major Initiatives / Highlights

- Smart Card deployment and system integration.
- Network equipment upgrades.
- Create or update IT and Cyber Security policies and procedures.
- Fully deploy cyber security authorization program

Innovation Technology - IT Department

General Fund

Fund 1001 Div. 0403	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	621,169	723,970	942,458	621,813	(320,645)	8.40 FTE with 3.9% COLA (IT Dept Reorg. & 1.0 FTE DU)
514000	Overtime	10,697	2,205	5,000	5,000	0	
52XXXX	Employee Benefits	221,234	263,042	397,227	271,356	(125,871)	
Total Personnel Expenditures		853,101	989,217	1,344,685	898,169	(446,516)	
531000	Professional Services	0	7,308	0	0	0	
534006	Other Contracted Services	384,713	568,251	32,550	0	(32,550)	Moved to IT Other Contracted Services
534013	IT Other Contracted Services	0	0	33,696	16,599	(17,097)	App Hosting Moved to GIS
540000	Travel/Training	3,603	1,733	6,000	500	(5,500)	Split with Cyber, GIS, & UAS
541001	Devices & Accessories	8,351	10,409	17,760	14,010	(3,750)	Headsets Moved to UAS
541002	Communications Recurring	8,679	9,202	10,488	6,624	(3,864)	Split with Cyber, GIS, & UAS
541003	Communications Install/Repair	405	1,280	500	500	0	
542000	Postage Expense	254	488	500	300	(200)	
544000	Rentals & Leases	17,557	649	19,380	96	(19,284)	Moved to Long Term IT Leases, Water Cooler Rental
544003	Long Term IT Leases	0	0	0	39,451	39,451	Copier, 7 Vehicles
545001	General Liability Ins	2,339	2,812	4,700	0	(4,700)	
545003	Vehicle Insurance	24,613	2,819	2,352	3,738	1,386	7 Vehicles
546001	Building & Equipment Repairs	38,501	22,714	45,000	0	(45,000)	Moved to IT Bldg/Equip Repairs
546003	Vehicle Repair	3,464	2,503	2,700	3,150	450	
546004	Maintenance Agreements	328,682	229,303	0	0	0	Moved to IT Maintenance Agreements
546006	Small Tools & Equipment	6,068	412	1,000	800	(200)	Support Staff Technician Tools
546008	IT Maintenance Agreements	0	17,526	445,977	305,892	(140,085)	Annual IT Maintenance Plans; Previously included GASB96
546009	IT Bldg/Equip Repairs	0	59,516	0	5,000	5,000	IT Equipment Repairs
546010	IT Sm Tools & Equipment	0	0	1,630	0	(1,630)	Moved to UAS
547000	Printing & Binding	285	136	333	150	(183)	
549002	Service Awards/Recognition	25	0	0	0	0	
549004	Advertising	0	0	100	0	(100)	
549020	IT Othr Curr Chgs & Obligations	5,581	331	36	0	(36)	
551000	Office Supplies	1,267	2,500	1,200	200	(1,000)	Split with GIS, Cyber, & IT Project Management
551001	Office Equipment	146,899	170,189	19,000	11,600	(7,400)	Computer & IT Equipment not in Replacement Fund
552001	Gas, Oil & Lubricants	5,701	4,222	4,950	4,485	(465)	
552002	Other Operating Expenses	7,087	24,349	1,774	13,393	11,619	Batteries, Toners, Cleaning Supplies, Water Cooler
552005	Clothing & Wearing Apparel	0	0	2,200	2,300	100	
552006	Data Processing Software	39,769	48,517	8,055	66,910	58,855	Licenses Upgrades for Servers
554000	Books, Publ, Subscript & Mmbshp	0	7,718	7,317	325	(6,992)	
554001	Publications/Membership	5,952	132,248	0	0	0	
554003	IT Books, Pub, Sub & Mbrshp	0	2,308	7,737	126,284	118,547	Annual Subscriptions for Apps, Websites, Switches, Etc.

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Innovation Technology - IT Department

General Fund

Fund 1001 Div. 0403	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures (continued)							
554004	GASB 96 Subscriptions	0	0	0	170,830	170,830	IT Support Desk Software Subscription, Text Archiving
555001	Training/Educational Cost	4,635	886	2,500	2,500	0	
555002	Conference/Seminar Regist	1,125	1,175	2,000	700	(1,300)	Split with Cyber & GIS
	Total Operating Expenditures	1,045,557	1,331,505	681,435	796,337	114,902	
562000	Buildings	22,711	0	0	0	0	
564000	Equipment	9,174	29,847	0	0	0	
	Total Capital Expenditures	31,885	29,847	0	0	0	
571003	Lease Principal - GASB87	0	19,710	0	0	0	
571004	Principal Expense- GASB96	0	14,843	0	0	0	
572006	Lease Interest- GASB87	0	1,315	0	0	0	
572007	Lease Interest- GASB96	0	5	0	0	0	
	Total Debt Expenditures	0	35,873	0	0	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	1,930,542	2,386,442	2,026,120	1,694,506	(331,614)	-16.37%

Innovation Technology - Geospatial Info Systems (GIS)

General Fund

Fund 1001 Div. 0404	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	0	0	0	238,772	238,772	3.20 FTE with 3.9% COLA (IT Dept Reorganization)
52XXXX	Employee Benefits	0	0	0	104,776	104,776	
	Total Personnel Expenditures	0	0	0	343,548	343,548	
534013	IT Other Contracted Services	0	0	0	9,800	9,800	App Hosting & Consulting Fees
540000	Travel & Per Diem	0	0	0	4,000	4,000	Annual Conference Travel
541002	Communications Recurring	0	0	0	1,656	1,656	3 Cellphones
542000	Freight & Postage	0	0	0	200	200	
547000	Printing and Binding	0	0	0	175	175	
551000	Office Supplies	0	0	0	700	700	Paper for Plotter
551004	IT Office Equipment	0	0	0	4,000	4,000	Computer Equipment for GIS Operations
552002	Other Operating Expenses	0	0	0	448	448	Plotter Toners
554003	IT Books, Pub, Sub & Mbrshp	0	0	0	1,049	1,049	Annual Subscriptions
554004	GASB 96 Subscriptions	0	0	0	57,750	57,750	Annual Subscriptions - Split with E911
555001	Training and Educational Costs	0	0	0	6,000	6,000	Industry GIS Certifications
555002	Conference/Seminar Reg.	0	0	0	600	600	
	Total Operating Expenditures	0	0	0	86,378	86,378	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		0	0	0	429,926	429,926	100.00%

Innovation Technology - Cyber Security

General Fund

Fund 1001 Div. 0405	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	0	0	124,644	150,029	25,385	1.70 FTE with 3.9% COLA (IT Dept Reorganization)
52XXXX	Employee Benefits	0	0	47,129	62,093	14,964	
Total Personnel Expenditures		0	0	171,773	212,122	40,349	
534013	IT Other Contracted Services	0	0	96	5,625	5,529	Security Program Deployment
540000	Travel & Per Diem	0	0	0	3,000	3,000	
541001	Communications Devices & Access	0	0	500	0	(500)	
541002	Communications Recurring	0	0	552	1,104	552	2 Cellphones
545006	Other Insurance & Bonds	0	0	7,150	7,865	715	Cyber Insurance
546006	Small Tools & Equipment	0	0	0	200	200	Server Tools
546008	IT Maintenance Agreements	0	0	97,548	5,685	(91,863)	Firewall Licensing
547000	Printing and Binding	0	0	40	0	(40)	
551000	Office Supplies	0	0	0	100	100	Moved from IT
551001	Office Equipment	0	0	3,500	2,000	(1,500)	
552002	Other Operating Expenses	0	0	2,550	0	(2,550)	
552006	Data Processing Software	0	0	13,800	0	(13,800)	Moved to IT Books, Publ, Subcrt, & Membshp
554000	Books, Publ, Subcrt & Membshp	0	0	41,000	0	(41,000)	Moved to IT Books, Publ, Subcrt, & Membshp
554003	IT Books, Publ, Subcrt & Membshp	0	0	0	131,576	131,576	Licensing, Annual Subscriptions, Email Filter, Scanner
555001	Training and Educational Costs	0	0	2,500	5,000	2,500	Pentest Certification
555002	Conference/Seminar Reg	0	0	0	700	700	
Total Operating Expenditures		0	0	169,236	162,855	(6,381)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	341,009	374,977	33,968	9.96%

Innovation Technology - IT Project Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0406	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	0	0	0	125,724	125,724	1.70 FTE with 3.9% COLA (IT Dept Reorganization)
52XXXX	Employee Benefits	0	0	0	56,884	56,884	
	Total Personnel Expenditures	0	0	0	182,608	182,608	
541002	Communications Recurring	0	0	0	1,104	1,104	2 Cellphones
546006	Small Tools & Equipment	0	0	0	1,000	1,000	
546009	IT Bldg/Equip Repairs	0	0	0	40,000	40,000	Access Control & Security Cameras
551000	Office Supplies	0	0	0	100	100	
552009	IT Other Operating Expenses	0	0	0	300	300	Ribbons for ID Card Printer
555001	Training and Educational Costs	0	0	0	2,500	2,500	Certifications
	Total Operating Expenditures	0	0	0	45,004	45,004	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		0	0	0	227,612	227,612	100.00%

Description

The Public Safety Software is a 24-hour continuous operation of Flagler County's CAD or Computer Aided Dispatch, used by all public safety entities (Fire, EMS, and Law 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 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
525- Emergency & Disaster							
512000	Regular Salaries	190,826	266,055	256,123	256,653	530	3.35 FTE with 3.9% COLA (IT Dept Reorganization)
514000	Overtime	1,168	706	1,250	1,250	0	
52XXXX	Employee Benefits	67,669	101,512	108,102	111,197	3,095	
	Total Personnel Expenditures	259,663	368,273	365,475	369,100	3,625	
534006	Other Contracted Services	4,350	17,400	0	0	0	
546004	Maintenance Agreements	319,867	103,806	372,886	265,047	(107,839)	Annual Maintenance, Mobile Site Hosting
554003	IT Books, Pub, Sub & Mbrshp	0	0	0	26,997	26,997	Online Database Annual Subscriptions
555003	Conferences/Seminars	0	0	5,000	4,500	(500)	
	Total Operating Expenditures	324,217	121,206	377,886	296,544	(81,342)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		583,880	489,480	743,361	665,644	(77,717)	-10.45%

Innovation Technology - Unmanned Aerial Systems (UAS)

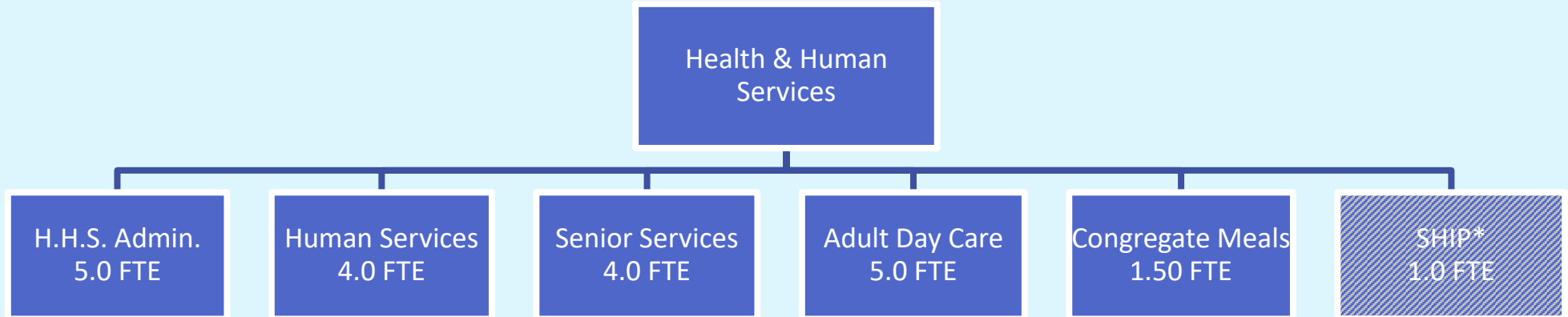
General Fund

Fund 1001 Div. 0409	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	0	0	0	86,869	86,869	1.20 FTE with 3.9% COLA (IT Dept Reorganization)
52XXXX	Employee Benefits	0	0	0	40,668	40,668	
	Total Personnel Expenditures	0	0	0	127,537	127,537	
540000	Travel & Per Diem	0	0	0	1,000	1,000	UAS Conferences & Training
541001	Devices & Access	0	0	0	4,000	4,000	Headsets for Ground Crew
541002	Communications Recurring	0	0	0	1,512	1,512	Cellphone, Dual Sim Cards for Drones
545001	General Liability Insurance	0	0	0	1,805	1,805	Drone Insurance
546010	IT Sm Tools & Equipment	0	0	0	12,130	12,130	Batteries, Chargers, & Misc. Drone Parts
548001	Promotional Activities	0	0	0	5,000	5,000	Tents with Graphics & Labeled Tablecloth
549020	IT Othr Curr Chgs & Obligations	0	0	0	50	50	Registrations
551000	Office Supplies	0	0	0	100	100	
552005	Clothing & Wearing Apparel	0	0	0	300	300	High Visibility Vests for Field Work
554003	IT Books, Pub, Sub & Membership	0	0	0	13,740	13,740	Logbook, Weather, Tracking, Long Range Subscriptions
555001	Training and Educational Costs	0	0	0	1,000	1,000	BVLOS Public Safety Certifications
555002	Conference/Seminar Reg.	0	0	0	500	500	
	Total Operating Expenditures	0	0	0	41,137	41,137	
564000	Machinery and Equipment	0	0	0	25,800	25,800	DU - UAS Mobile Command Center Van Build
	Total Capital Expenditures	0	0	0	25,800	25,800	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		0	0	0	194,474	194,474	100.00%

Health & Human Services Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures						
H.H.S. Administration - Personnel	276,979	488,025	475,947	507,954	32,007	
H.H.S. Administration - Operating	18,930	16,766	39,136	38,536	(600)	
Human Services - Personnel	199,264	275,713	314,039	334,245	20,206	
Human Services - Operating	5,535	2,377	5,095	4,775	(320)	
Human Services - Outside Agency	480,125	504,575	511,000	486,000	(25,000)	
Human Services - State Mandated	1,364,304	1,391,175	1,567,784	1,752,460	184,676	
Human Services - Public Assistance	198,706	193,274	260,000	260,000	0	
Senior Services - Personnel	273,498	280,471	312,716	338,526	25,810	
Senior Services - Operating	428,241	287,166	752,816	729,974	(22,842)	
Senior Services - Grants & Aids	22,094	64,123	10,000	10,000	0	
Adult Day Care - Personnel	251,786	253,084	351,255	376,662	25,407	
Adult Day Care - Operating	17,846	19,289	37,500	32,350	(5,150)	
Congregate & Home Del. Meals - Personnel	51,082	72,730	91,430	100,387	8,957	
Congregate & Home Del. Meals - Operating	249,866	295,454	304,900	332,525	27,625	
Total Expenditures	3,838,257	4,144,222	5,033,618	5,304,394	270,776	Overall Expenditure Increase/Decrease: 5.38%



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

Health & Human Services - Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0504	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	210,341	359,306	335,879	353,349	17,470	5.0 FTE with 3.9% COLA
52XXXX	Employee Benefits	66,638	128,719	140,068	154,605	14,537	
Total Personnel Expenditures		276,979	488,025	475,947	507,954	32,007	
534006	Other Contracted Services	2	21	300	300	0	
540000	Travel Expenses	0	0	800	500	(300)	
541002	Communications Recurring	11,056	8,719	13,700	13,700	0	Cell Phones & Landlines
542000	Freight & Postage	0	24	0	50	50	
543000	Utilities Expense	6,801	7,035	11,500	11,500	0	
544000	Rentals and Leases	0	0	7,200	7,200	0	1 Additional Vehicle Lease
545006	Other insurance and Bonds	0	0	536	536	0	Insurance for Vehicle
546001	Building/Equipment Repairs	0	15	1,200	1,000	(200)	
546003	Vehicle Repair	0	0	400	400	0	
547000	Printing & Binding	89	21	100	100	0	
551000	Office Supplies	503	146	600	600	0	
551001	Office Equipment	365	86	500	500	0	
552001	Gas, Oil & Lube	0	0	1,000	750	(250)	
552002	Other Operating Expenses	40	699	300	700	400	
552006	Data Processing Software	20	0	0	0	0	
554001	Publications/Membership	54	0	200	200	0	
555002	Conference & Seminar Fees	0	0	800	500	(300)	
Total Operating Expenditures		18,930	16,766	39,136	38,536	(600)	
Total Expenditures		295,909	504,791	515,083	546,490	31,407	Overall Expenditure Increase/Decrease: 6.10%

Description

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

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

Primary Functions

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

Goals FY 2024-2025

- Educate residents on how to develop a household budget / will start offering a Finance / Budget class.
- 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 of the Health and Human Services department.
 - Starting FY 24/25 we will be 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	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Households assisted with strategies and information for affordable healthcare alternatives	#	221	101	225	200
2. Total Intakes	#	595	760	750	750
3. Households assisted with rent / mortgage	#	78	88	85	80
4. Households assisted with utilities	#	198	185	185	185
5. Medical units of services	#	359	376	375	375
6. HCRA claims received	#	65	41	40	40
7. Indigent Cremation	#	24	20	20	20

Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
Boys and Girls Club						
	Youth Service Hours	15,076	32,648	28,374	15,076	15,076
Children's Home Society						
	Family Transition Program	37 Families	5 Families	0	Contract not renewed	Contract not renewed
	Independent Living Services	25 Referrals	2 Referrals	0	0	Contract not renewed
	At-risk, Low-Income Children (Unduplicated Children Served)	350	707	924	350	Contract not renewed
	Days of Service per Year (One Day of Child Care)	60,546	72,925	85,263	60,546	Contract not renewed

Health & Human Services – Human Services

General Fund

	Flagler Children Remaining on Waitlist for Services	N/A	47	30	N/A	Contract not renewed
	Flagler Children Currently Being Served Using Alternate Funding	N/A	139	135	N/A	Contract not renewed

Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
Family Life Center						
	Flagler County Residents in Shelter	32	48	53	32	32
Flagler Free Clinic						
	Primary Care	1,500	1,514	1,746	1,500	1,500
	Dental	125	0	21	125	125
	Medical Specialists	100	514	409	100	100
Grace Community Food Pantry						
	On-Site Distribution-Households	500	9,417	32,813	500	500
	Deliveries-Households	75	98	1132	75	75
	Backpack Program	65	127	2,217	65	65
Open Door Re-Entry and Recovery Ministry						
	Unduplicated Men	14	13	12	14	14
	Unduplicated Women	14	6	10	14	14
	Case Management Hours	8,000	12,777	8,063	8,000	8,000
	Unduplicated Inmates	50	256	127	50	50
SMA Healthcare						
	Medical Outpatient Services	82 hours	663	1,156	82	82
	Case Management Services	160 hours	610	272	160	160
	Crisis Stabilization Services	70 days	1,059	599	70	70
	Mental Health Screening	62 hours	315	317	62	62
	Residential Substance Abuse Services	22 days	5,999	7,614	22	22
	Substance Abuse Detox Services	219.9 days	194	240	219.9	219.9
	Adult SA Outpatient Services	306 hours	534	317	306	306
	Adolescent SA Outpatient Services	285 hours	134	70	285	285

Major Initiatives / Highlights

- **Flagler Resource Council** - Continue to host and expand the councils' mission of better serving the public through providing opportunities to engage, encourage, and educate our social services community through virtual meetings.
- **Flagler County Resource Directories** - Continue to update and publish our monthly directory of local social service providers, food banks, education and vocational opportunities, as well as employment resources.
- **Outreach** –We have scheduled a monthly outreach with other non-profit agencies, to educate on the programs we offer and to learn about the programs that agency offers, to better assist our clients.
- **Flagler Fall Outreach** – Our outreach on 4/26/2024 hosted **41 agencies**, and **served 142 families**, and gave **19 haircuts**. Our next event is scheduled for October 25, 2024. We will continue to hold this event bi-annually.
- **Collaboration** – Increase collaboration with other community agencies as well as departments inside Health & Human Services to serve clients holistically.

Health & Human Services - Human Services

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0500	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	141,596	200,127	213,742	223,288	9,546	4.0 FTE with 3.9% COLA
52XXXX	Employee Benefits	57,668	75,585	100,297	110,957	10,660	
	Total Personnel Expenditures	199,264	275,713	314,039	334,245	20,206	
534006	Other Contracted Services	21	0	170	150	(20)	Interpreting Services for ADA Compliance
542000	Postage	420	501	700	700	0	
546004	Maintenance Agreements	308	642	800	800	0	
547000	Printing & Binding	21	63	100	100	0	
548001	Promotional Activities	54	0	0	0	0	
551000	Office Supplies	389	923	1,000	1,000	0	
551001	Office Equip	221	132	800	500	(300)	
552002	Other Operating Expenses	0	115	300	300	0	
554001	Publications/Memberships	0	0	200	200	0	Homeless Coalition
555001	Training/Educational Cost	0	0	500	500	0	\$125/Staff Training x 4
555002	Conference/Seminar Regist	0	0	525	525	0	Human Services Conference \$175 x 3 staff
529- Other Public Safety							
534006	Other Contracted Svcs (Sally's Safe Haven)	4,100	0	0	0	0	Contract Ended
	Total Operating Expenditures	5,535	2,377	5,095	4,775	(320)	
564- Public Assistance Services							
582001	SMA Behavioral Health Services	173,300	173,300	173,300	173,300	0	
582003	Early Learning Coalition	63,200	63,200	63,200	63,200	0	
582004	Family Life Center	77,500	92,500	92,500	92,500	0	
582005	Flagler Volunteer Svcs	25,000	25,000	25,000	25,000	0	
582006	Aid to Children's Home Society	7,125	15,325	0	0	0	
582010	Flagler County Free Clinic	60,000	60,000	60,000	60,000	0	
582013	Cold Weather Shelter	3,250	2,250	24,000	24,000	0	
583007	Grace Community Food Pantry	9,000	9,000	9,000	9,000	0	
583015	Open Door Re-Entry & Recovery Ministry	6,750	9,000	9,000	9,000	0	
572- Parks and Recreation							
581001	Flagler County School Board	25,000	25,000	25,000	0	(25,000)	
582002	Boys and Girls Club	30,000	30,000	30,000	30,000	0	
	Total Outside Agency Funding	480,125	504,575	511,000	486,000	(25,000)	

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Health & Human Services - Human Services						General Fund	
Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0500	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures (continued)							
561- Hospital Services							
531002	Medicaid Reimb - Hospital/Nursing Home	1,317,134	1,332,511	1,403,784	1,673,460	269,676	
562- Health Services							
583010	Health Care Responsibility Act - HCRA	30,970	46,664	150,000	65,000	(85,000)	
564- Public Assistance Services							
583008	Indigent Burial	16,200	12,000	14,000	14,000	0	
Total State Mandated Costs		1,364,304	1,391,175	1,567,784	1,752,460	184,676	
562- Health Services							
583009	Indigent Health Care	62,443	40,383	105,000	105,000	0	
564- Public Assistance Services							
583002	City of Palm Coast Utility Assistance	14,655	9,861	10,000	10,000	0	
583011	Emergency Asst - Utilities/Rent	121,609	143,030	145,000	145,000	0	
Total Public Assistance		198,706	193,274	260,000	260,000	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		2,247,935	2,367,113	2,657,918	2,837,480	179,562	6.76%

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 Local Service Program (LSP). In-home and day care recipients are processed through the Aging & Disability Resource Center (ADRC) administered by the Northeast Florida Area Agency on Aging d/b/a [ElderSource](#). This statewide waitlist process begins with a screening and subsequent home assessment based on risk and priority results. This process also provides for enrollment to the State's long-term managed care (Medicaid) program. Senior Services also receives high-risk referrals established through the Department of Children and Families/Adult Protective Services.

Primary Functions

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

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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 2024-2025

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Congregate Meals	Meals	3,637	4,778	3,700	6,000
2. Meals on Wheels	Meals	26,310	31,269	32,000	38,000
3. Respite: In-Home, In-Facility	Hours	5,351	3,750	6,000	6,470
4. Homemaking	Hours	11,830	7,501	14,000	8,500
5. Personal Care	Hours	2,117	1,498	4,000	1,800

Major Initiatives / Highlights

- Senior Services has been fully staffed for about a year, which allows us to provide more seniors with services.
- When the Senior Center moved to Church on the Rock, the program lost 20 clients due to the change of location. Now that the Pandemic is passing and Senior Services is fully staffed, the program enhanced outreach again 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 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 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	198,905	198,061	212,327	226,513	14,186	4.0 FTE with 3.9% COLA
514000	Overtime	0	25	0	0	0	
52XXXX	Employee Benefits	74,593	82,386	100,389	112,013	11,624	
Total Personnel Expenditures		273,498	280,471	312,716	338,526	25,810	
534002	Title IIIE In Home Respite	31,355	30,549	52,000	52,456	456	Grant Funded with Offsetting Revenue
534004	Title IIIB Home Services	137,098	73,336	170,000	145,886	(24,114)	Grant Funded with Offsetting Revenue
534004	ADI Home Services	34,959	24,479	194,000	194,756	756	Grant Funded with Offsetting Revenue
534005	CCE Home Services	148,785	101,390	264,000	264,384	384	Grant Funded with Offsetting Revenue
534006	Other Contracted Services	491	448	500	500	0	AHCA Required Background Screenings
541001	Communication Devices & Access	0	328	0	770	770	
541002	Communications	324	1,664	2,000	2,000	0	3 Case Manager Monthly Cell Phone Service
542000	Postage Expense	632	582	700	700	0	
544000	Rentals & Leases	4,708	3,564	23,692	23,692	0	Medical Monitoring Units & Vehicle Leases
545003	Vehicle Insurance	1,092	846	1,344	1,480	136	Projected Increase
546001	Building & Equipment Repairs	145	0	100	0	(100)	
546003	Vehicle Repair	2,388	1,285	1,500	1,500	0	
546004	Maintenance Agreements	252	337	630	700	70	Projected Increase
546006	Small Tools & Equipment	0	0	500	500	0	
547000	Printing & Binding	37	188	200	200	0	Outreach Efforts and Marketing
548001	Promotional Activities	399	527	0	0	0	
549000	Other Current Charges	61,731	42,031	34,000	34,000	0	Material Aid Client Supls-Offset by Grants/Donations
549004	Advertising	0	145	0	0	0	
551000	Office Supplies	461	598	1,000	1,000	0	
551001	Office Equipment	51	1,549	100	100	0	
552001	Gas, Oil & Lube	2,723	2,099	4,000	3,000	(1,000)	
552002	Other Operating Expenses	610	906	1,700	1,500	(200)	Senior Events & Volunteer Recognition
554001	Publications/Memberships	0	314	350	350	0	
555001	Training and Educational Costs	0	0	0	500	500	
555002	Conference Registration/Training	0	0	500	0	(500)	
Total Operating Expenditures		428,241	287,166	752,816	729,974	(22,842)	
564004	GASB87 Capital Outlay - Fleet	0	33,817	0	0	0	
Total Capital Expenditures		0	33,817	0	0	0	

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Health & Human Services - Senior Services

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0501	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
	Expenditures (continued)						
571003	Lease Principal - GASB87	0	3,422	0	0	0	
572006	Lease Interest - GASB87	0	448	0	0	0	
	Total Debt Expenditures	0	3,871	0	0	0	
583011	Emergency Assistance	22,094	64,123	10,000	10,000	0	EHEAP Grant Funded 100%
	Total Grant & Aid Expenditures	22,094	64,123	10,000	10,000	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	723,833	669,447	1,075,532	1,078,500	2,968	0.28%

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 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

2022-2023 Adult Day Care Facts

Average daily attendance:
7.3

Total number of attendees:
42 unduplicated

Total hours of care:
10,027.25

Average daily client stay:
5.2 hours

Goals FY 2024-2025

- 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	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Respite / Client Care	Hours	10,444	10,027.25	10,500	10,675
2. Meals Served to Participants	Meals	N/A	1,926	2,100	2,250

Major Initiatives / Highlights

- Maximize unduplicated clients for remainder of FY 2023-24 and into 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.
- 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, as well as insurance providers as evidenced by licensure and recredentialing.

Health & Human Services - Adult Day Care

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0502	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	177,720	171,728	222,914	239,889	16,975	5.2 FTE with 3.9% COLA (Added 0.2 FTE)
513000	Other Salaries & Wages	5,195	2,396	10,000	5,000	(5,000)	
52XXXX	Employee Benefits	68,871	78,960	118,341	131,773	13,432	
Total Personnel Expenditures		251,786	253,084	351,255	376,662	25,407	
534006	Contracted Services	218	295	600	600	0	Background Checks, Permit Fees, Food Hygiene
542000	Freight/Postage	0	16	200	350	150	Mailing Invoices
543000	Utilities Expense	4,134	4,243	7,500	7,500	0	
546006	Small Tools & Equipment	0	1,599	0	0	0	
547000	Printing & Binding	25	0	50	50	0	
549000	Other Current Chrgs/Oblig	255	110	200	100	(100)	
551000	Office Supplies	101	60	200	200	0	
552002	Other Operating Expenses	13,064	12,699	28,250	23,000	(5,250)	ADC Meals, Program/Activity Costs
554001	Publications/Memberships	0	42	0	50	50	
555001	Education/Training	49	225	500	500	0	Medical Staff Certifications
Total Operating Expenditures		17,846	19,289	37,500	32,350	(5,150)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		269,632	272,373	388,755	409,012	20,257	5.21%

Health & Human Services - Congregate & Home Delivered Meals

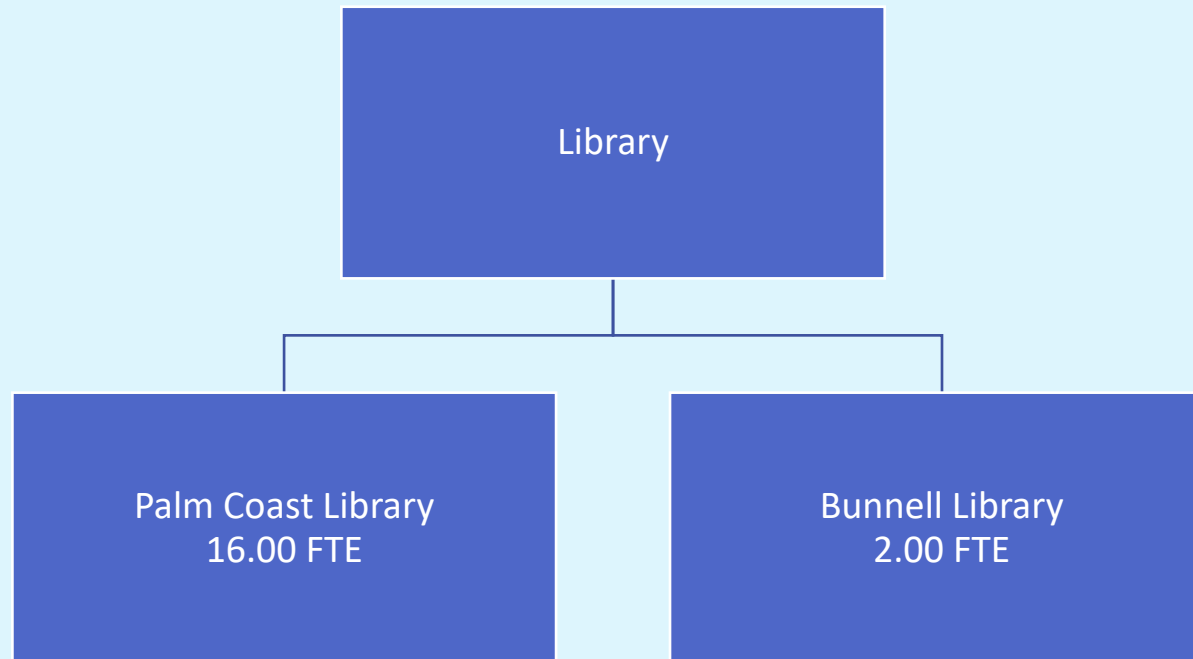
General Fund

Fund 1001 Div. 0503	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	37,827	52,041	58,323	63,056	4,733	1.50 FTE with 3.9% COLA
514000	Overtime	0	25	0	0	0	
52XXXX	Employee Benefits	13,255	20,664	33,107	37,331	4,224	
Total Personnel Expenditures		51,082	72,730	91,430	100,387	8,957	
534001	Contract/FC Transp-Cong Meals	86,000	109,493	86,000	110,000	24,000	OAA Grant Funded Receiving More in FY25
534006	Contracted Services	2,778	1,050	2,500	2,500	0	Nutrition Specailist
541002	Communications Recurring	2,887	3,105	1,800	3,000	1,200	
544000	Rentals & Leases	40,500	41,700	41,700	44,200	2,500	Sr. Center Lease/Utilities
546001	Building/Equip	0	7	150	150	0	
546004	Maintenance Agreements	1,222	1,232	1,300	1,300	0	
546006	Small Tools & Equipment	253	4	700	700	0	
547000	Printing & Binding	19	0	50	50	0	
549000	Other Current Chrgs/Obligations	125	112	200	150	(50)	
551000	Office Supplies	3	0	300	300	0	
551001	Office Equip	69	0	100	75	(25)	
552002	Other Operating Expenses	116,011	138,752	170,000	170,000	0	Congregate Meals - Grant Funded
554001	Publications/Memberships	0	0	100	100	0	
Total Operating Expenditures		249,866	295,454	304,900	332,525	27,625	
							Overall Expenditure Increase/Decrease:
Total Expenditures		300,948	368,184	396,330	432,912	36,582	9.23%

Library - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Expenditures						
Palm Coast Library - Personnel	938,016	1,016,843	1,240,079	1,357,370	117,291	
Palm Coast Library - Operating	195,660	160,040	170,173	180,723	10,550	
Palm Coast Library - Debt	0	1,338	0	0	0	
Palm Coast Library - Capital	173,436	177,819	193,325	191,280	(2,045)	
Bunnell Library - Personnel	92,132	121,838	139,068	151,425	12,357	
Bunnell Library - Operating	9,779	10,285	32,060	33,239	1,179	
Bunnell Library - Debt	0	1,338	0	0	0	
Bunnell Library - Capital	20,931	9,966	24,000	18,500	(5,500)	
Total Expenditures	1,429,954	1,499,467	1,798,705	1,932,537	133,832	Overall Expenditure Increase/Decrease: 7.44%



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 2024-2025

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

Strategic Plan Focus Area

- ✓ Effective Government
 - Ensure Positive Customer Experiences

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Collection Items Added Including E-books	#	6,317	5,833	6,881	7,225
2. Classes, Workshops or Events Held	#	500	649	700	735
3. Annual Circulation Including E-books	#	458,477	485,934	552,197	579,806
4. Annual Use of Digital Resources	#	317,382	325,965	383,079	402,233
5. Library Fee Driven Revenue	\$	\$165,034	\$223,191	\$210,254	220,000

2022-2023 Combined Service Statistics

- Circulated more than 485,934 collection items including E-books.
- Provided service to 235,063 people who visited the library.
- Registered 4,573 persons for a library borrower's card.
- Presented 385 youth programs attended by almost 8,900 children and teens.
- Presented 264 programs for adults and families including technology classes attended by almost 10,000.
- Answered over 24,000 reference and informational questions asked by citizens and visitors.
- Provided almost 59,000 public internet workstations and wireless sessions to citizens and visitors.
- Supported 166,565 uses of various informational databases accessed through the Library Web page.
- Borrowed 356 books from other libraries (interlibrary loan) for use by local patrons and loaned 278 books to other libraries for use by their patrons.
- Added almost 5,900 new books and other materials, including non-print and e-material.
- Volunteers contributed more than 7,300 service hours, enabling staff to provide improved services to the public and saved the County more than \$210,000 in personnel expenses.
- Processed 3,898 passport applications and 4,697 passport photos (more than \$181,000 in revenue this fiscal year and more than \$1,335,000 total).

Library - Palm Coast Library

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0600	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
571 - Libraries							
512000	Regular Salaries	652,743	705,370	826,698	894,420	67,722	16.0 FTE with 3.9% COLA
514000	Overtime	252	570	1,000	1,000	0	
52XXXX	Employee Benefits	285,021	310,903	412,381	461,950	49,569	
Total Personnel Expenditures		938,016	1,016,843	1,240,079	1,357,370	117,291	
534006	Other Contracted Services	56,580	5,217	1,000	1,000	0	Courier Services
534013	IT Other Contracted Services	0	0	4,050	0	(4,050)	Music and Movie Licensing
540000	Travel Expenses	1,159	368	2,355	2,358	3	FLA Library Conference
541001	Devices and Accessories	10	405	0	0	0	
541002	Communications Recurring	7,553	6,880	3,238	4,038	800	
542000	Postage Expense	5,865	6,549	6,150	7,000	850	Priority Mail
543000	Utilities Expense	75,861	89,099	88,620	92,616	3,996	FPL, City of PC Water (Irrigation)
544000	Rentals & Leases	9,485	7,763	16,660	8,860	(7,800)	RFID, Lease Vehicle
544001	IT Rentals & Leases	0	0	1,380	1,374	(6)	Copier and Coin Bill Rental
545003	Vehicle Insurance	273	282	336	370	34	
546001	Building/Equipment Repairs	0	301	0	400	400	
546003	Vehicle Repair	48	59	400	0	(400)	
546004	Maintenance Agreements	16,218	18,986	13,800	0	(13,800)	Library Automation & Locker Maintenance
546006	Small Tools & Equipment	0	273	3,350	350	(3,000)	Passport Camera
546008	IT Maintenance Agreements	0	0	5,381	29,029	23,648	Kiosk, Automation, POS, & Website Maintenance
546010	IT Small Tools & Equipment	0	0	0	350	350	
547000	Printing & Binding	122	1,367	1,630	1,710	80	Library Cards
549000	Other Current Charges	2,588	3,631	100	7,703	7,603	
551000	Office Supplies	6,114	7,784	7,660	8,045	385	Photocopier, Camera System
551001	Office Equipment	1,611	320	500	0	(500)	
551003	IT Office Equipment	0	0	0	500	500	
552001	Gas, Oil & Lubricants	444	206	1,100	1,220	120	
552002	Other Operating Expenses	7,540	6,198	8,500	8,500	0	Materials Processing, Programs, RFID
552006	Data Processing Software	2,092	600	0	2,000	2,000	Scan App
554000	Books, Publ, Subscrpt & Membership	0	301	0	0	0	
554001	Publications/Memberships	1,200	1,440	3,708	3,000	(708)	Various Library Memberships
555002	Conference Registration	900	2,010	255	300	45	Legislative Moved to Admin
Total Operating Expenditures		195,660	160,040	170,173	180,723	10,550	
571003	Lease Principal - GASB 87	0	1,241	0	0	0	
272006	Lease Interest - GASB 87	0	97	0	0	0	
Total Debt Expenditures		0	1,338	0	0	0	
566000	Library Materials	173,436	177,819	193,325	191,280	(2,045)	Books - Paper & Digital, Other E-Resources
Total Capital Expenditures		173,436	177,819	193,325	191,280	(2,045)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		1,307,112	1,356,040	1,603,577	1,729,373	125,796	7.84%

Library - Bunnell Library

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0601	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
571 - Libraries							
512000	Regular Salaries	65,262	81,950	92,082	98,716	6,634	2.0 FTE with 3.9% COLA
514000	Overtime	0	53	0	0	0	
52XXXX	Employee Benefits	26,870	39,835	46,986	52,709	5,723	
	Total Personnel Expenditures	92,132	121,838	139,068	151,425	12,357	
534006	Other Contracted Services	0	98	0	0	0	
541002	Communications Recurring	1,528	1,455	1,800	1,800	0	Internet Access
542000	Postage	539	736	750	790	40	Priority Mail
543000	Utilities Expense	4,113	4,310	4,500	4,560	60	FPL, City of Bunnell Water
544000	Rentals & Lease	1,226	0	18,960	19,529	569	Location Rent
544001	IT Rentals & Leases	0	0	1,380	1,380	0	Copier and Coin Bill Vending
546004	Maintenance Agreements	1,300	400	1,995	0	(1,995)	Moved to IT Maintenance
546006	Small Tools & Equipment	0	0	250	250	0	
546008	IT Maintenance Agreements	0	0	0	2,155	2,155	
546010	IT Small Tools & Equipment	0	0	0	250	250	
551000	Office Supplies	125	669	2,025	2,025	0	
551001	Office Equipment	0	957	200	200	0	
552002	Other Operating Expenses	948	1,660	200	300	100	General Cleaning Supplies
	Total Operating Expenditures	9,779	10,285	32,060	33,239	1,179	
571003	Lease Principal - GASB 87	0	1,241	0	0	0	
272006	Lease Interest - GASB 87	0	97	0	0	0	
	Total Debt Expenditures	0	1,338	0	0	0	
566000	Library Materials	20,931	9,966	24,000	18,500	(5,500)	Books - Paper & Digital, Other E-Resources
	Total Capital Expenditures	20,931	9,966	24,000	18,500	(5,500)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		122,842	143,427	195,128	203,164	8,036	4.12%

County Attorney - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Expenditures						
County Attorney - Personnel	613,459	819,544	865,975	989,600	123,625	
County Attorney - Operating	107,827	91,341	110,705	121,580	10,875	
Total Expenditures	721,287	910,885	976,680	1,111,180	134,500	Overall Expenditure Increase/Decrease: 13.77%

County Attorney
4.0 FTE

County Attorney

General Fund

Fund 1001 Div. 0700	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
514- Legal Counsel							
512000	Regular Salaries	451,594	579,979	594,842	681,613	86,771	4.0 FTE with 3.9% COLA
514000	Overtime	46	87	1,000	500	(500)	
52XXXX	Employee Benefits	161,819	239,479	270,133	307,487	37,354	
Total Personnel Expenditures		613,459	819,544	865,975	989,600	123,625	
531000	Professional Services	97,222	74,914	83,000	87,000	4,000	Legal Support
533000	Court Reporting Services	0	738	2,000	5,000	3,000	
534006	Other Contracted Services	0	42	8,750	10,000	1,250	Potential Litigation/Appraisal/Titlework
540000	Travel	333	2,449	3,000	3,000	0	FAC/FACA Travel
541001	Devices and Accessories	34	0	200	200	0	
541002	Communications Recurring	1,139	1,764	2,000	2,000	0	Cellular Service
542000	Postage Expense	144	137	250	250	0	
544000	Rentals and Leases	6	69	250	250	0	Watercooler
545006	Other Insurance & Bonds	154	0	0	0	0	
546004	Maintenance Agreements	260	512	800	0	(800)	Moved to IT Maintenance Agreements
546008	IT Maintenance Agreements	0	0	0	800	800	Copier
547000	Printing & Binding	33	0	0	0	0	
549000	Other Current Charges & Obligations	326	2,733	1,000	1,000	0	
549004	Advertising	1,418	199	300	1,000	700	Public Notice
551000	Office Supplies	0	61	500	500	0	
551001	Office Equipment	99	672	1,000	1,000	0	
552002	Other Operating Expenses	32	216	500	500	0	
552006	Data Processing Software	0	0	200	200	0	
554001	Publications/Memberships	5,987	5,816	5,455	5,135	(320)	Legal Research Subscription, FL Bar Dues
555001	Training/Educational Costs	540	1,020	1,000	3,245	2,245	
555002	Conference/Seminar Regist.	100	0	500	500	0	
Total Operating Expenditures		107,827	91,341	110,705	121,580	10,875	
Total Expenditures						134,500	Overall Expenditure Increase/Decrease:
						13.77%	

Description

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

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

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

Primary Functions

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

Goals FY 2024-2025

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 22-23	Actual FY 23-24	Expected FY 24-25	Projected FY 25-26
1. Total Amount of Grants Awarded for all Projects*	\$	\$8,745,098	\$16,295,168	\$5,653,223	\$3,982,279
2. Total Amount of Grants Awarded for Resurfacing/Paving/Stabilizing*	\$	\$6,091,933	\$17,155,733	\$4,142,750	\$2,464,945
3. Number of Projects with Grant Funding*	#	6	7	5	4
4. Number of Construction Projects Completed with Grant Funding**	#	0	4	4	4

* Annual data based on contract execution date

** Annual data based on final reimbursement submittal date

Major Initiatives / Highlights

- **USACE Coastal Storm Risk Management (CSRM) Beach Nourishment Project:**
 - **Beach Management Plan Reach I** – Construction is ongoing and project completion is planned for the fourth quarter of 2025. 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.
 - **Beach Management Plan 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 construction is planned to begin in the 2nd quarter of 2025 with completion expected by the 4th quarter of 2025.
 - **Beach Management Plan Reach III** - This nourishment project permitting, planning and preliminary design is expected to begin in the 1st quarter of 2025 with completion expected by the 3rd quarter of 2026.

- **Stormwater Master Plan** – Implementation is ongoing. 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. Stormwater Capital Improvement Project priorities design anticipated to initiate during the 4th quarter of 2024 with completion in the 2nd quarter of 2027 (varies by project). Research and pursuit of stormwater grant funding opportunities is ongoing. Coordination with the Florida Department of Environmental Protection (FDEP) for the development of the County's Municipal Separate Storm Sewer System (MS4) permit maintenance program is ongoing.
- **Flagler Central Commerce Parkway Connector** – Construction of the new +/-1.7 mile 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 is active and anticipated to be completed in the 3rd quarter of 2025 followed by project closeout in the 1st 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. Currently under construction and scheduled to be completed in the 3rd quarter of 2024.
- **Old Haw Creek Road and Drainage Improvements**- Roadway paving from County Road 304 to State Road 11 (4.9-mile 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. Currently under construction and scheduled to be completed in the 2nd quarter of 2025.
- **Canal Avenue Paving** – Design and permitting for roadway and stormwater improvements for approximately 2.5 mi. of existing unpaved roadway from Coconut Blvd. to Forest Park Street. Design currently underway with anticipated completion in the 1st quarter of 2025 followed by project closeout in the 2nd quarter of 2025.
- **Walnut Avenue Paving** – Design and permitting for roadway and stormwater improvements for approximately 2.75 mi. of existing unpaved roadway from Water Oak Road. to Forest Park Street. Design currently underway with anticipated completion in the 4th quarter of 2024 followed by project closeout in the 2nd quarter of 2025.
- **Westmayer Place Paving** – Design and permitting for roadway and stormwater improvements for approximately 0.136 mi. of existing unpaved roadway from State Road A1A to the western end of Westmayer Place Roadway. Design currently underway with anticipated completion in the 3rd quarter of 2024 followed by project closeout in the 1st quarter of 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 62** – 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.
- **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 State Road 100. Design to commence in the 1st quarter of 2025 with anticipated completion in the 2nd quarter of 2026 followed by project closeout in the 4th quarter of 2026.
- **Lehigh Rail Trail Trailhead** – Design and permitting for the construction of a trailhead including parking and restroom facilities for the Lehigh Rail Trail. Design to commence in the 1st quarter of 2025 with anticipated completion in the 2nd quarter of 2026 followed by project closeout in the 4th quarter of 2026.
- **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, signing and pavement marking with associated stormwater improvements. Design to commence in the 2nd quarter of 2025 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 miles 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 to commence in the 2nd quarter of 2025 with anticipated completion in the 2nd quarter of 2026 followed by project closeout in the 3rd quarter of 2026.

- **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 to commence in 4th quarter of 2024 and conclude in the 2nd quarter of 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 4th quarter of 2026.
- **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 completion anticipated in 4th quarter of 2025.
- **CR 305 and CR 302 Intersection Safety Improvements** – construction of this intersection safety improvements project is anticipated in 4th quarter of 2024.
- **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 4th 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 scheduled to be completed 2nd Quarter 2025.

Engineering - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Expenditures						
Engineering - Personnel	863,400	1,042,650	1,125,288	1,191,931	66,643	
Engineering - Operating	13,728	107,246	85,268	186,060	100,792	
Engineering - Capital	0	102,127	0	0	0	
Engineering - Debt	0	8,437	0	0	0	
Total Expenditures	877,128	1,260,459	1,210,556	1,377,991	167,435	Overall Expenditure Increase/Decrease: 13.83%

Engineering
8.0 FTE

Engineering

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0800	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-(-)	Comments
Expenditures							
541- Road and Street Facilities							
512000	Regular Salaries	650,754	774,920	810,327	848,431	38,104	8.0 FTE with 3.9% COLA
513000	Other Salaries & Wages	0	0	5,200	0	(5,200)	
514000	Overtime	0	31	0	0	0	
52XXXX	Employee Benefits	212,646	267,699	309,761	343,500	33,739	
Total Personnel Expenditures		863,400	1,042,650	1,125,288	1,191,931	66,643	
531000	Professional Services	0	46,406	25,000	125,000	100,000	Approved DU for Various Engineering Services
534006	Other Contracted Services	491	0	500	500	0	Shredding
540000	Travel Expenses	0	2,095	3,000	3,300	300	Per Diem Average
541001	Devices and Accessories	0	0	500	500	0	
541002	Communications	548	547	800	800	0	
542000	Postage Expense	135	349	700	400	(300)	
544000	Rentals & Leases	334	0	16,368	16,368	0	Truck Lease, SUV Lease
544001	IT Rentals & Leases	0	0	700	700	0	Copier Lease
545003	Vehicle Insurance	1,092	846	1,337	2,307	970	
546001	Building/Equipment Repairs	0	38,860	385	385	0	
546003	Vehicle Repair	63	406	700	700	0	
546004	Maintenance Agreements	670	531	0	0	0	
546006	Small Tools & Equipment	0	48	400	400	0	
546008	IT Maintenance Agreements	0	0	3,000	3,000	0	Copier/Scanner Maintenance
547000	Printing & Binding	29	58	200	200	0	
549000	Other Current Charges	0	465	858	800	(58)	Permit Fees
549004	Advertising	182	822	1,400	1,400	0	Legal Ads and Notices
551000	Office Supplies	745	521	2,500	2,500	0	
551001	Office Equipment	756	668	4,120	4,000	(120)	Conference Room Chairs
552001	Gas, Oil & Lubricants	509	699	3,000	3,000	0	
552002	Other Operating Expenses	560	1,270	1,200	1,200	0	Drinking Water
552005	Clothing & Wearing Apparel	907	0	100	100	0	Safety PPE
554001	Publications/Memberships	5,019	11,291	10,000	10,000	0	FACERS, FSBPA, ASCE & Autodesk Memberships
555001	Employee Education/Training	39	1,064	6,500	6,500	0	Training and Licenses
555002	Conference/Seminar Regist	1,650	300	2,000	2,000	0	FSBOA, APWA, FACERS Conferences
Total Operating Expenditures		13,728	107,246	85,268	186,060	100,792	
564000	Machinery	0	27,338	0	0	0	
564004	GASB87 Capital Outlay - Fleet	0	74,789	0	0	0	
Total Capital Expenditures		0	102,127	0	0	0	
571003	Lease Principal-GASB 87	0	7,461	0	0	0	
572006	Lease Interest-GASB 87	0	976	0	0	0	
Total Debt Expenditures		0	8,437	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		877,128	1,260,459	1,210,556	1,377,991	167,435	13.83%

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 a hazardous material contamination from an auto accident or as large as a regional evacuation. Operational mandates for Emergency Management include Florida Statutes Chapter 252, Florida Administrative Code 27P, Flagler County Codes, Presidential Directives, the federal Stafford Act, and various sheltering programs. Agencies providing direct input to responsibilities include the Department of Homeland Security, National Weather Service, Florida Division of Emergency Management, Federal Emergency Management Agency, Florida Department of Transportation, and Volunteer Florida.

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

Primary Functions

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

Goals FY 2024-2025

- 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.

Emergency Management

General Fund

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Training Classes Held	#	73	45	30	30
2. Training Classes Attendance	#	633	450	400	400
3. Exercises Held	#	3	15	13	16
4. Exercises Held Attendance	#	91	195	100	100
5. PSN Enrollment	#	300	290	275	300
6. ALERTFlagler Enrollment	#	91,808	104,992	103,000	105,000
7. Community Outreach and Preparedness Presentations	#	30	36	30	30
8. Estimated Audience Reached for Outreach and Preparedness Presentations	#	25,159	9,087	10,000	10,000
9. Disaster Preparedness Guides Distributed	#	9,400	9,500	9,500	9,500
10. Social Media Followers	#	24,601	27,819	28,000	29,000

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 development of the cloud based version of the disaster management system.
- Increased emergency and disaster volunteer training and participation opportunities.
- Coordinated the preparedness for Hurricane Debby, to include support to Columbia County.
- Maintained accreditation through the Emergency Management Accreditation Program (EMAP).

Emergency Management - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/(-)	Comments
Expenditures						
Emergency Management - Personnel	507,453	547,912	591,822	639,685	47,863	
Emergency Management - Operating	121,068	131,671	187,924	195,356	7,432	
Emergency Management - Grants & Aids	12,000	12,000	12,000	13,200	1,200	
Total Expenditures	640,521	691,584	791,746	848,241	56,495	Overall Expenditure Increase/Decrease: 7.14%

Emergency Management
6.0 FTE

Emergency Management

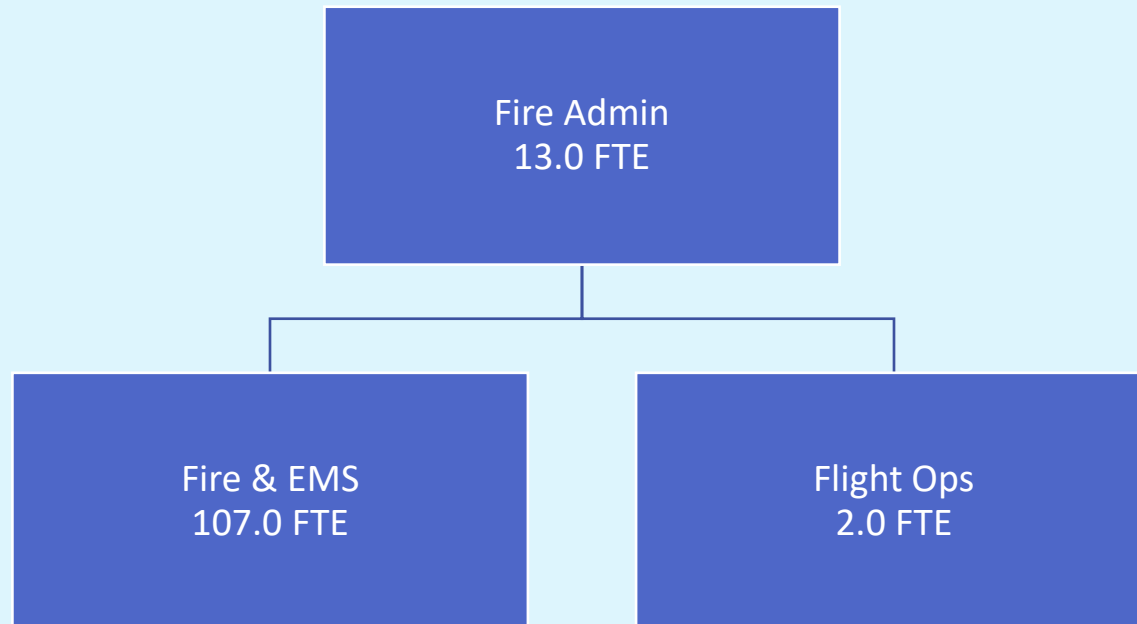
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1000	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
525- Emergency and Disaster Relief Services							
512000	Regular Salaries	364,844	382,092	408,386	425,070	16,684	6.0 FTE with 3.9% COLA
514000	Overtime	0	3,907	0	0	0	
52XXXX	Employee Benefits	142,610	161,913	183,436	214,615	31,179	
	Total Personnel Expenditures	507,453	547,912	591,822	639,685	47,863	
534006	Other Contracted Services	91	146	1,000	1,000	0	CERT Training
540000	Travel Expense	550	683	1,000	1,500	500	Disaster Response & Workshops
541001	Communications Devices & Accessories	432	11	500	500	0	
541002	Communications Recurring	7,106	7,749	17,475	19,965	2,490	Radio User Fees
541003	Communications Install/Repair	9	0	2,500	1,000	(1,500)	
542000	Postage	101	140	500	500	0	
543000	Utilities Expense	93,246	93,410	125,712	125,700	(12)	
544000	Rentals & Leases	5,705	4,746	1,500	1,500	0	
544001	IT Rentals & Leases	0	0	4,746	4,746	0	Radio Rentals
545003	Vehicle Insurance	0	1,122	1,707	2,270	563	
546001	Building/Equipment Repairs	61	4,164	5,000	4,500	(500)	Freight Lift Maintenance
546003	Vehicle Repair	2,333	4,288	4,000	5,000	1,000	Add Trailer Repairs
546004	Maintenance Agreements	4,441	5,323	1,000	3,000	2,000	Fixed Lift & Mobile Lift Maintenance
546006	Small Tools & Equipment	1,582	81	250	250	0	
546008	IT Maintenance Agreements	0	0	5,000	5,550	550	A/V System Maintenance
547000	Printing & Binding	33	0	0	0	0	
548001	Promotional Activities	0	742	0	0	0	
549000	Other Current Chrgs & Obligation	123	599	250	3,250	3,000	EMAP Accreditation Fees
549004	Advertising	0	0	500	500	0	Required Contractual Agreement
551000	Office Supplies	102	410	1,000	1,000	0	
551001	Office Equipment	15	16	0	0	0	
552001	Gas, Oil & Lubricants	3,193	2,162	5,009	4,525	(484)	
552002	Other Operating Expenses	965	647	2,500	2,500	0	Emergency & Special Events
552005	Clothing & Wearing Apparel	0	1,948	2,000	2,000	0	Protective Gear and Uniforms
554001	Publications & Memberships	829	1,360	2,275	2,100	(175)	
555001	Training/Educational Cost	150	1,925	2,500	2,500	0	FCC & FPDM Certifications
	Total Operating Expenditures	121,068	131,671	187,924	195,356	7,432	
564000	Machinery and Equipment	0	38,740	0	0	0	
	Total Capital Expenditures	0	38,740	0	0	0	
582005	Flagler Volunteer Services	12,000	12,000	12,000	13,200	1,200	Flagler Volunteer Services
	Total Grants and Aids	12,000	12,000	12,000	13,200	1,200	
	Total Expenditures	640,521	691,584	791,746	848,241	56,495	Overall Expenditure Increase/Decrease: 7.14%

Fire/Rescue - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Expenditures						
Fire Admin - Personnel	1,459,020	1,964,383	2,072,608	2,102,054	29,446	
Fire Admin - Operating	7,027	25,857	97,713	117,414	19,701	
Fire/Rescue - Personnel	4,336,104	6,042,774	6,262,983	4,469,570	(1,793,413)	
Fire/Rescue - Operating	770,596	741,320	844,252	896,309	52,057	
Fire/Rescue - Capital	1,327,131	1,505,513	232,300	158,000	(74,300)	
EMS - Personnel	4,028,410	5,818,560	6,162,333	10,117,720	3,955,387	
EMS - Operating	1,009,189	1,194,133	1,153,454	1,304,557	151,103	
EMS - Capital	28,884	25,349	1,285,000	901,000	(384,000)	
Flight Ops - Personnel	332,423	444,464	400,569	408,322	7,753	
Flight Ops - Operating	277,604	304,184	399,380	497,637	98,257	
Flight Ops - Capital	0	1,605,142	1,593,000	0	(1,593,000)	
Fire/EMS Equipment	0	0	0	37,000	37,000	
Total Expenditures	13,576,386	19,671,677	20,503,592	21,009,583	505,991	Overall Expenditure Increase/Decrease: 2.47%



Fire/Rescue - Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1120	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	927,322	1,189,325	1,278,721	1,292,854	14,133	13.0 FTE with 3.9% COLA
514000	Overtime	60,914	121,365	62,948	69,312	6,364	
52XXXX	Employee Benefits	470,783	653,693	730,939	739,888	8,949	
Total Personnel Expenditures		1,459,020	1,964,383	2,072,608	2,102,054	29,446	
534006	Other Contracted Services	3	0	0	0	0	
540000	Travel and Per Diem	0	0	4,600	4,600	0	
541002	Communications Recurring	2,859	8,600	16,625	22,726	6,101	Radio User Fees (22)
541003	Communications Install/Repair	0	0	5,800	5,800	0	
544000	Rentals & Leases	0	12,888	48,000	60,000	12,000	4 Vehicle Leases
544001	IT Rentals & Leases	0	0	12,888	12,888	0	Radio Rentals
546004	Maintenance Agreements	275	0	0	0	0	
551001	Office Equipment	1,510	0	5,000	5,000	0	
552005	Clothing & Wearing Apparel	2,380	4,369	4,800	6,400	1,600	Staff Uniforms
Total Operating Expenditures		7,027	25,857	97,713	117,414	19,701	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		1,466,047	1,990,239	2,170,321	2,219,468	49,147	2.26%

Description

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

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

The Fire/Rescue Division staffs Station 16 (Halifax), Station 41 (Hammock), Station 51 (Espanola), Station 62 (Bunnell), 71 (St Johns Park), and 92 (Airport) with fire and EMS full time personnel. Station 31 (Korona) and Station 81 (Rima Ridge) are staffed with 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 2024-2025

- Develop and effectively implement a replacement plan for all outdated capital equipment.
- Customer Focus – Monitor operations to enhance customer service and raise the quality of fire and EMS services.
- Financial Stability – Foster a correlative relationship between function and process of fire and EMS services in order to live within financial resource limits.
- Future Vision – Strategically identify and respond to critical opportunities and challenges to enhance services provided and quality of life.
- 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 implement a replacement plan by developing a master equipment list and designating funds to be set aside each year to accomplish a 10-year replacement plan of capital equipment.
- ✓ Refine and implement 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.
- ✓ Identify and implement processes and procedures that reduce the exposure of Flagler County Fire Rescue personnel to known carcinogens.

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Annual Training Expense	\$	\$38,716	\$86,826	\$108,160	121,500
2. Medical Transports	#	9,868	10,760	11,029	12,357
3. Emergency Response - Fire Related Calls	#	98	220	225	223
4. Emergency Response - EMS Related Calls	#	12,942	14,138	14,491	16,344
5. Fire Prevention: Annual Fire Safety Inspections	#	208	242	466	559

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 fire engines
- Placed in-service an additional Rescue (ambulance) in-service at Fire Station 25
- Placed in-service four replacement Rescues (ambulances)
- Placed orders for three replacement Rescues to be delivered in FY 25.
- Replaced the department's hydraulic extrication tools (aka "jaws of life") with e-draulic tools.
- Replaced the department's technical rescue (TRT) response vehicle.
- 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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	2,152,236	3,114,196	3,126,509	2,180,190	(946,319)	Union Negotiated Rates & DU 1 LT & 1 Captain
513001	Special Team Pay	66,150	68,700	73,200	73,200	0	30% of Personnel Costs
514000	Sick & Relief/Holiday Overtime	413,316	571,964	375,858	282,836	(93,022)	
514001	Scheduled Overtime	171,221	204,750	272,486	183,840	(88,646)	
515000	Firefighters Supplemental	30,235	31,030	25,200	40,000	14,800	Based on Actuals
52XXXX	Employee Benefits	1,502,946	2,052,134	2,389,730	1,709,504	(680,226)	
Total Personnel Expenditures		4,336,104	6,042,774	6,262,983	4,469,570	(1,793,413)	
531000	Professional Services	28,021	28,461	37,254	40,130	2,876	Lifescan
534006	Other Contracted Services	24,028	13,095	14,607	31,468	16,861	Inspections/Testing
534010	Governmental Services	186	9,927	0	0	0	
540000	Travel Expense	6,958	8,903	10,500	12,500	2,000	Volunteer Fire Fighter Reimbursement
541001	Devices and Accessories	2,853	2,675	1,476	1,476	0	Replacement Batteries for Radios/Pagers
541002	Communications Recurring	31,413	32,375	77,035	61,935	(15,100)	Radio User Fees
541003	Communications Inst/Repair	0	8	2,500	3,750	1,250	
542000	Postage Expense	300	737	1,000	1,000	0	
543000	Utilities Expense	31,794	30,664	32,576	38,731	6,155	
544000	Rentals & Leases	40,585	34,637	17,480	18,354	874	Truck Lease, Water Dispenser, Water Softener
544001	IT Rentals & Leases	0	0	29,550	17,730	(11,820)	
545001	General Liability Insurance	9,569	15,927	27,958	892	(27,066)	FF Cancer Coverage Moved to Insurance Division
545003	Vehicle Insurance	8,698	19,106	34,716	45,237	10,521	
546001	Bldg/Equip Repairs	8,744	19,260	22,500	22,500	0	Misc Repairs to Stations
546003	Vehicle Repair	167,187	100,960	125,000	125,000	0	
546004	Maintenance Agreements	7,245	14,309	35,677	31,057	(4,620)	Extrication, & Equipment Increase
546006	Small Tools & Equip	127,777	91,370	85,000	131,000	46,000	Approved DU Operating Costs for 1 LT & 1 Captain
546008	IT Maintenance Agreements	0	0	2,350	5,114	2,764	Copier Maintenance, CAD Reporting
547000	Printing & Binding	262	105	1,000	1,000	0	
548001	Promotional Activities	2,863	683	2,675	3,600	925	
549000	Other Current Chgs	348	7,418	11,270	11,875	605	Bunker Gear Cleaning, Alterations, & Repairs
549002	Service Awards/Recognition	0	724	2,000	2,000	0	
551000	Office Supplies	932	1,534	2,000	2,000	0	
551001	Office Equipment	8,632	3,908	2,000	2,000	0	
552001	Gas, Oil & Lubricants	90,960	89,365	75,000	75,000	0	
552002	Other Operating Expenses	31,504	39,545	26,358	24,500	(1,858)	Jan/Vehicle Cleaning Supplies
552005	Clothing & Wearing Apparel	99,619	149,198	133,384	133,384	0	Uniforms & Bunker Gear
552006	Data Processing Software	13,977	5,030	150	0	(150)	
552007	Ambulance Drugs	11,681	1,145	0	0	0	
554001	Publications/Memberships	8,119	14,525	16,211	23,796	7,585	Training Software & RFID for Inventory

(continued on next page)

Fire/Rescue

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1100	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
	Expenditures (continued)						
554003	IT Books, Pub, Sub & Membership	0	0	0	13,055	13,055	
555001	Training and Educational Costs	2,420	3,801	9,825	9,825	0	
555002	Conference/Seminar Registration	3,924	1,930	5,200	6,400	1,200	
	Total Operating Expenditures	770,596	741,320	844,252	896,309	52,057	
564000	Equipment	1,327,131	1,505,513	232,300	158,000	(74,300)	See Rolling Stock Below
	Total Capital Expenditures	1,327,131	1,505,513	232,300	158,000	(74,300)	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	6,433,830	8,289,607	7,339,535	5,523,879	(1,815,656)	-24.74%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
ATV	14,000	Ref #9158
ATV	14,000	Ref #9159
Attack 81	130,000	Ref #0929
Total	158,000	

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1110	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
526- Ambulance and Rescue Services							
512000	Regular Salaries	2,101,518	3,086,352	3,126,509	5,087,115	1,960,606	Union Negotiated Rates
514000	Sick & Relief/Holiday Overtime	240,593	526,098	375,858	659,954	284,096	70% of Personnel Costs
514001	Scheduled Overtime	304,412	204,735	272,486	428,962	156,476	
52XXXX	Employee Benefits	1,381,886	2,001,375	2,387,480	3,941,689	1,554,209	
Total Personnel Expenditures		4,028,410	5,818,560	6,162,333	10,117,720	3,955,387	
531000	Professional Services	63,783	58,526	67,859	70,130	2,271	Medical Director & Lifescan
534006	Other Contracted Services	237,262	279,600	173,685	178,428	4,743	Ambulance Billing
540000	Travel Expense	504	3,330	1,000	3,000	2,000	
541001	Devices and Accessories	1,205	5,216	3,382	5,882	2,500	
541002	Communications Recurring	20,643	22,350	76,160	115,651	39,491	Radio User Fees
541003	Communications Inst/Repair	1,220	4,950	2,500	3,750	1,250	
542000	Postage Expense	98	225	500	500	0	
543000	Utilities Expense	19,161	24,247	20,974	26,052	5,078	
544000	Rentals & Leases	36,898	30,271	7,370	6,770	(600)	Truck lease for new Captain
544001	IT Rentals & Leases	0	0	29,550	41,370	11,820	Moved to 554003
545001	General Liability Insurance	8,580	0	0	0	0	
545003	Vehicle Insurance	8,698	25,724	19,541	35,820	16,279	Collision Insurance
545008	Inland Marine Insurance	0	0	0	1,027	1,027	
546001	Bldg/Equip Repairs	144	2,158	2,500	2,500	0	
546003	Vehicle Repair	108,935	101,377	125,000	126,800	1,800	Jetski Rolling Stock Replacement
546004	Maintenance Agreements	52,991	27,267	116,055	109,312	(6,743)	Annual ESO Interface Prev. in Data Processing
546006	Small Tools & Equipment	36,625	17,086	5,000	6,000	1,000	Equipment to Outfit New Rescue
546008	IT Maintenance Agreements	0	0	0	5,114	5,114	
547000	Printing and Binding	75	593	1,500	1,500	0	
548001	Promotional Activities	1,381	3,320	3,125	3,125	0	Community Outreach Program
549000	Other Current Charges	1,152	8,328	26,125	26,725	600	ALS, BLS, PALS Recertification, Bunker Gear Cleaning
549002	Service Awards/Recognition	0	210	0	0	0	
549005	Bank Analysis Fees	2,057	0	8,000	8,000	0	
549008	Write Offs/Shortages	1,494	0	0	0	0	
551000	Office Supplies	965	2,043	2,000	2,000	0	
551001	Office Equipment	2,305	7,101	2,000	2,000	0	
552001	Gas, Oil & Lubricants	94,698	93,066	75,000	75,000	0	
552002	Other Operating Expenses	16,998	28,069	19,975	28,175	8,200	Oxygen, Janitorial Supplies, Household Items
552005	Clothing & Wearing Apparel	16,020	46,296	37,973	37,973	0	Staff Uniforms
552006	Data Processing Software	35,050	33,600	0	0	0	Moved to Maintenance Agreements
552007	Ambulance Drugs	211,147	299,710	231,000	265,000	34,000	Supplies & Drugs to Stock Vehicles
554001	Publications/Memberships	13,769	11,350	14,155	21,598	7,443	Training Software & RFID for Inventory

(continued on next page)

EMS

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1110	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
	Expenditures (continued)						
554003	IT Books, Pub, Sub & Membership	0	0	0	13,055	13,055	
555001	Traing and Ecuational Costs	15,332	56,488	77,625	77,625	0	
555002	Confeence/Seminar Registration	0	1,634	3,900	4,675	775	
	Total Operating Expenditures	1,009,189	1,194,133	1,153,454	1,304,557	151,103	
564000	Equipment	28,884	25,349	1,285,000	901,000	(384,000)	See Rolling Stock Below
	Total Capital Expenditures	28,884	25,349	1,285,000	901,000	(384,000)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		5,066,482	7,038,041	8,600,787	12,323,277	3,722,490	43.28%

Rolling Stock			
Proposed Replacement		Cost	Existing Equipment
6x12 Open Trailer		5,000	Ref #1038
Wave Runner		18,000	Ref #9108
Wave Runner		18,000	Ref #9109
Rescue		430,000	Ref #10094
Rescue		430,000	
Total		901,000	

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 4,039 hours, delivered over 2 million gallons of water on wildfires, transported more than 795 trauma patients, conducted 764 law enforcement missions, and more than 280 search and rescue missions. Operational mandates for Flight Operations include directives from the Federal Aviation Authority, Department of Homeland Security, Department of Defense, Florida Forest Service, Florida Department of Transportation, Flagler County Airport Procedures, Flagler County Codes, and Florida Department of Law Enforcement.



Primary Functions

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

Goals FY 2024-2025

- 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	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. EMS Flights	#	22	26	30	27
2. Fire Reconnaissance Flights	#	169	87	70	75
3. Fire Suppression Flights	#	17	35	30	32
4. Mutual Aid Fire Flights	#	0	2	3	2
5. Law Enforcement Flights	#	62	44	45	50
6. Maintenance Flights	#	14	12	12	12
7. Search & Rescue Flights	#	7	6	10	10
8. Training Flights	#	31	15	15	12
9. Community Service Flights	#	23	6	31	25

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 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.
- Received and placed in-service a replacement helicopter (previous unit was 25 years in age).
- Earned FAA Part 133 certification

Fire/Rescue - Flight Operations

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1105	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	226,553	274,280	225,306	230,277	4,971	
513000	Other Salaries and Wages	0	1,702	30,061	31,231	1,170	On-Call Mechanic
514000	Overtime	0	25,299	10,000	10,000	0	
52XXXX	Employee Benefits	105,870	143,183	135,202	136,814	1,612	
Total Personnel Expenditures		332,423	444,464	400,569	408,322	7,753	
531000	Professional Services	205	649	2,596	2,714	118	Lifescan & FAA Required Drug Screenings
534006	Other Contracted Services	1,859	2,056	3,460	3,460	0	
540000	Travel/Training	2,872	5,247	6,300	6,300	0	
541001	Devices and Accessories	1,815	0	300	300	0	
541002	Communications Recurring	3,425	6,232	6,196	10,417	4,221	Inflight Tracking & Radio User Fees
541003	Communications Inst/Rep	0	6,538	2,000	2,000	0	
542000	Postage Expense	1,336	1,217	1,600	1,600	0	
543000	Utilities Expense	4,449	4,356	4,875	5,362	487	
544000	Rentals & Leases	20,221	22,228	36,720	35,898	(822)	Hangar Rent, Lease Vehicle
544001	IT Rentals & Leases	0	0	1,668	1,668	0	Radio Rental Fees
545003	Vehicle Insurance	268	282	336	1,762	1,426	
545004	Property/Casualty Insurance	51,960	54,924	62,382	98,282	35,900	
546001	Building/Equip Repairs	4,057	727	3,100	3,100	0	
546003	Vehicle Repair	44,131	56,848	59,725	59,725	0	
546004	Maintenance Agreements	47,396	50,851	87,247	137,247	50,000	Flight Support
546006	Small Tools & Equipment	5,292	11,432	5,000	5,000	0	
547000	Printing and Binding	0	50	0	0	0	
549000	Other Current Charges	0	0	280	375	95	
551000	Office Supplies	36	681	1,000	1,000	0	
551001	Office Equipment	1,914	0	800	800	0	
552001	Gas, Oil & Lubricants	5,903	1,980	2,650	5,300	2,650	
552002	Other Operating Expenses	3,977	4,312	7,900	7,900	0	
552003	Aviation Oil & Jet Fuel	50,472	5,626	57,750	0	(57,750)	
552004	Jet fuel(Jet A)	0	32,966	0	57,750	57,750	
552005	Clothing & Wearing Apparel	2,525	5,990	3,825	3,825	0	
554001	Publications/Memberships	2,529	339	8,260	11,805	3,545	FAA Required Publications/Renewals
555001	Training/Educational Cost	20,965	28,238	33,410	34,047	637	
555002	Conference/Seminar Registration	0	415	0	0	0	
Total Operating Expenditures		277,604	304,184	399,380	497,637	98,257	
564000	Machinery and Equipment	0	1,605,142	93,000	0	(93,000)	Overhead Hoist
564001	Fleet Equipment & Machinery	0	0	1,500,000	0	(1,500,000)	Helicopter Purchase
Total Capital Expenditures		0	1,605,142	1,593,000	0	(1,593,000)	
Total Expenditures		610,027	2,353,789	2,392,949	905,959	(1,486,990)	Overall Expenditure Increase/Decrease: -62.14%

Fire/Rescue - Fire/EMS Equipment

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1115	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
522- Fire Control							
	546006 Small Tools & Equip	0	0	0	15,000	15,000	Hose Replacement
	552002 Other Operating Expenses	0	0	0	7,000	7,000	Household Items & Furniture Replacement
526- Ambulance and Rescue Services							
	546006 Small Tools & Equip	0	0	0	8,000	8,000	Equipment for New Rescue
	552002 Other Operating Expenses	0	0	0	7,000	7,000	Household Items & Furniture Replacement
	Total Operating Expenditures	0	0	0	37,000	37,000	
Overall Expenditure Increase/Decrease:							
	Total Expenditures	0	0	0	37,000	37,000	100.00%

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 2024-2025

- 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.

(continued on next page)

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	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Participants at Group Learning Events	#	197	947	6,000	8,000
2. Field and Office Consultations	#	0	398	340	400
3. Phone and Email Consultations	#	6,643	4,010	2,800	3,500
4. Soil and Water Diagnostic Tests	#	98	100	100	100
5. Number of Volunteer Hours	#	2,647	4,926	6,500	7,000
6. Value of Volunteer Hours	\$	\$26,270.00	\$49,260.00	\$65,000.00	\$70,000
7. Value of Grants Received	\$	N/A	N/A	\$13,500	\$7,000

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 - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Expenditures						
Ag Extension - Personnel	177,012	232,752	365,940	355,910	(10,030)	
Ag Extension - Operating	45,317	63,057	75,166	79,160	3,994	
Ag Extension - Capital	34,906	0	0	0	0	
Total Expenditures	222,329	295,810	441,106	435,070	(6,036)	Overall Expenditure Increase/Decrease: -1.37%

Ag Extension Services
6.60 FTE

Ag Extension Services

General Fund

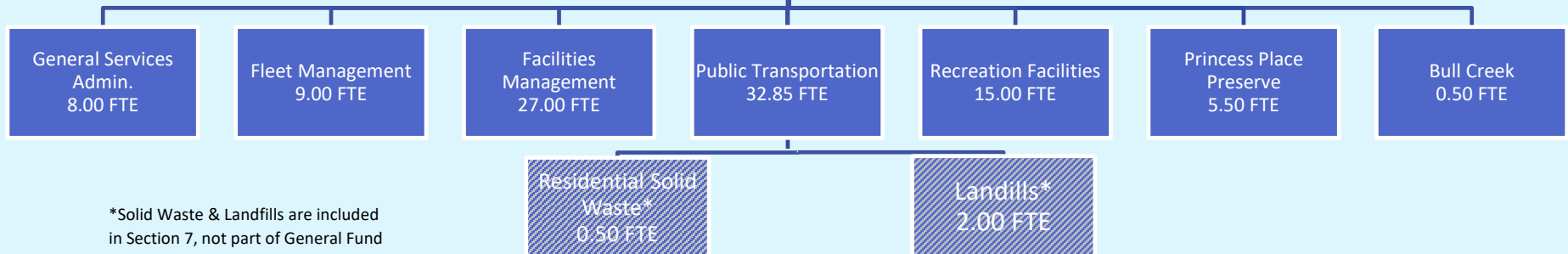
Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1200	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
537- Conservation and Resource Management							
512000	Regular Salaries	146,705	194,006	278,283	258,534	(19,749)	6.60 FTE with 3.9% COLA
514000	Overtime	0	0	1,000	1,000	0	
52XXXX	Employee Benefits	30,308	38,747	86,657	96,376	9,719	
	Total Personnel Expenditures	177,012	232,752	365,940	355,910	(10,030)	
534006	Other Contracted Services	10,072	15,537	20,621	23,347	2,726	
540000	Travel/Training	1,618	1,415	3,750	3,750	0	
541001	Devices and Accessories	0	17	125	125	0	
541002	Communications Recurring	11,550	9,612	8,928	9,408	480	
542000	Postage Expense	300	68	0	0	0	
543000	Utilities Expense	14,693	16,349	17,280	18,000	720	
545003	Vehicle Insurance	546	846	672	740	68	
546001	Building/Equipment Repairs	0	335	950	950	0	
546003	Vehicle Repair	345	925	1,000	1,000	0	
546004	Maintenance Agreements	1,662	1,884	0	0	0	
546006	Small Tools & Equipment	124	1,087	1,100	1,100	0	
546008	IT Maintenance Agreements	0	0	1,884	1,884	0	
547000	Printing & Binding	0	127	300	300	0	
549000	Other Current Charges	118	654	70	70	0	
551000	Office Supplies	539	911	1,986	1,986	0	
551001	Office Equipment	228	4,689	5,450	5,450	0	
552001	Gas, Oil & Lube	427	1,759	1,980	1,980	0	
552002	Other Operating Expenses	2,509	3,843	4,275	4,275	0	
554001	Publications/Memberships	585	1,286	1,415	1,415	0	
555001	Training/Educational Cost	0	25	150	150	0	
555002	Conference/Seminar Registration	0	1,689	3,230	3,230	0	
	Total Operating Expenditures	45,317	63,057	75,166	79,160	3,994	
564000	Machinery and Equipment	34,906	0	0	0	0	
	Total Capital Expenditures	34,906	0	0	0	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	257,235	295,810	441,106	435,070	(6,036)	-1.37%

General Services - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Expenditures						
General Services Admin - Personnel	564,860	650,007	973,899	966,122	(7,777)	
General Services Admin - Operating	20,279	17,535	27,675	28,656	981	
General Services Admin - Capital	0	44,038	0	0	0	
General Services Admin - Debt	0	5,148	0	0	0	
Fleet Management - Personnel	628,316	638,229	716,227	980,202	263,975	
Fleet Management - Operating	450,551	285,098	136,967	157,277	20,310	
Fleet Management - Capital	0	29,627	50,000	10,000	(40,000)	
Public Transportation - Personnel	1,463,560	1,598,375	1,972,764	2,249,905	277,141	
Public Transportation - Operating	622,005	528,002	684,517	684,217	(300)	
Facilities Management - Personnel	1,347,874	1,645,909	1,899,483	2,693,088	793,605	
Facilities Management - Operating	2,148,325	1,893,092	2,168,113	2,717,123	549,010	
Facilities Management - Capital	127,012	530,337	120,000	8,000	(112,000)	
Facilities Management - Debt	0	60,999	0	0	0	
GSB - Operating	701,431	850,510	1,138,758	1,235,089	96,331	
GSB - Capital	36,029	0	25,000	23,500	(1,500)	
Recreation Facilities - Personnel	840,411	888,163	1,076,532	1,296,849	220,317	
Recreation Facilities - Operating	809,116	871,124	1,092,795	1,131,304	38,509	
Recreation Facilities - Capital	102,788	388,745	0	390,618	390,618	
Recreation Facilities - Debt	0	41,106	0	0	0	
Recreation Facilities - Grants & Aids	169,000	260,157	169,000	169,000	0	
Vessel Registration - Operating	0	0	30,000	130,000	100,000	
Carver Center - Personnel	28,596	37,429	65,491	71,925	6,434	
Carver Center - Grants & Aids	94,909	97,500	97,500	97,500	0	
Bull Creek - Personnel	43,183	16,924	29,310	30,585	1,275	
Bull Creek - Operating	35,454	76,986	47,541	45,005	(2,536)	
Princess Place - Personnel	128,856	292,523	386,395	427,784	41,389	
Princess Place - Operating	59,758	85,376	124,140	103,092	(21,048)	
Princess Place Eco Cottages - Personnel	26,767	10,144	0	0	0	
Princess Place Eco Cottages - Operating	54,689	55,129	76,320	71,902	(4,418)	
Total Expenditures	10,503,769	11,898,211	13,108,427	15,718,743	2,610,316	Overall Expenditure Increase/Decrease: 19.91%

General Services



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

General Services - Administration

General Fund

Fund 1001 Div. 1400	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	400,151	454,427	665,371	655,137	(10,234)	8.0 FTE with 3.9% COLA
514000	Overtime	3,555	2,037	4,600	4,600	0	
52XXXX	Employee Benefits	161,154	193,543	303,928	306,385	2,457	
	Total Personnel Expenditures	564,860	650,007	973,899	966,122	(7,777)	
534006	Other Contracted Services	468	0	0	0	0	
540000	Travel	0	0	620	470	(150)	Toll Bridge
541001	Devices and Accessories	274	30	150	450	300	Replacement Devices
541002	Communications	1,281	1,948	2,620	3,312	692	6 Cellphones
542000	Postage Expense	138	70	200	150	(50)	
544000	Rentals & Leases	1,989	1,069	1,000	1,152	152	Employee Uniforms
545003	Vehicle Insurance	300	310	705	1,850	1,145	5 Vehicles
546003	Vehicle Repair	1,500	1,895	2,000	1,500	(500)	Basic Service
546004	Maintenance Agreements	3,272	3,418	2,580	0	(2,580)	Moved to IT Maintenance
546006	Small Tools & Equipment	0		325	100	(225)	
546008	IT Maintenance Agreements	0	0	0	2,772	2,772	Copier Usage Based on IT Projection
547000	Printing & Binding	27	1,046	250	1,200	950	
548001	Promotional Activities	0	0	0	1,000	1,000	Promotional Event Items
549000	Oth Curr Chgs and Obligations	0	319	0	0	0	
551000	Office Supplies	1,554	2,589	2,500	2,500	0	
551001	Office Equipment	4,048	401	2,000	3,500	1,500	Replacement Chairs, Desks, Etc
552001	Gas, Oil & Lubricants	4,917	4,383	6,525	2,500	(4,025)	Based on 2yr Actuals
552002	Other Operating Expenses	509	8	200	200	0	
554001	Publications/Memberships	0	0	500	500	0	
555001	Training/Educational Cost	0	50	3,500	3,500	0	
555002	Conference/Seminar Regist	0	0	2,000	2,000	0	FGFOA, FAC
	Total Operating Expenditures	20,279	17,535	27,675	28,656	981	
564004	GASB87 Capital Outlay - Fleet	0	44,038	0	0	0	
	Total Capital Expenditures	0	44,038	0	0	0	
571003	Lease Principal-Gasb87	0	4,643	0	0	0	
572006	Lease Interest Gasb 87	0	505	0	0	0	
	Total Debt Expenditures	0	5,148	0	0	0	
							Overall Expenditure Increase/Decrease:
Total Expenditures		585,139	716,729	1,001,574	994,778	(6,796)	-0.68%

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 560,000 gallons of fuel are dispensed to the County's fleet.

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

Primary Functions

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

Goals FY 2024-2025

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Annual Fuel Usage	Gallon	524,009	545,677	560,000	570,000
2. Percentage of Shop Time Spent on Preventative Maintenance	%	55%	52%	60%	60%
3. Percentage of Shop Time Spent on Equipment Repairs	%	45%	48%	40%	40%
4. Percentage of Service Mechanic Time Spent on Generator Maintenance	%	8%	11%	10%	10%
5. Percentage of Service Mechanic Time Spent on Mobile Fuel Delivery & Service	%	92%	89%	90%	90%

Major Initiatives / Highlights

- Fleet Management continues to perform all maintenance and repairs to the Flagler County Sheriff's Office fleet and equipment, as well as maintenance and repairs to the City of Flagler Beach's and City of Bunnell's fleet
- Fleet Management will be upgrading various shop equipment such as refrigerant machines and welders, and adding a new Two post 12k lift to service additional Sheriff's vehicles.
- 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 FY25.

General Services - Fleet Management

General Fund

Fund 1001 Div. 1405	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	437,209	439,795	474,596	647,026	172,430	11.0 FTE with 3.9% COLA (1.0 FTE from R&B & 1.0 DU)
514000	Overtime	6,441	7,925	5,500	5,500	0	
52XXXX	Employee Benefits	184,665	190,509	236,131	327,676	91,545	
Total Personnel Expenditures		628,316	638,229	716,227	980,202	263,975	
534006	Other Contracted Services	7,802	8,345	10,000	10,000	0	Disposal of Waste Oil, Tank Cleaning, Fuel Polishing
540000	Travel Expenses	57	0	150	1,000	850	
541001	Devices and Accessories	0	0	0	2,000	2,000	Tablets and workstations
541002	Communications Recurring	2,704	2,575	5,680	6,577	897	Cell Phones & Radio User Fees
542000	Postage	41	134	50	100	50	
544000	Rentals & Leases	5,183	5,361	19,500	16,488	(3,012)	Uniforms, Towels & Lease Vehicle
544001	IT Rentals & Leases	0	0	870	870	0	Radio Rentals
545003	Vehicle Insurance	2,075	2,143	2,217	2,442	225	6 Vehicles
546001	Building/Equipment Repairs	6,073	5,527	10,000	20,000	10,000	Based on Two Year Actuals
546003	Vehicle Repair	422,073	210,003	30,000	30,000	0	
546004	Maintenance Agreements	0	4,438	13,500	10,000	(3,500)	Lift Maintenance, Fuel Management System
546006	Small Tools & Equip	2,371	12,750	8,000	24,000	16,000	Including Equipment for New FTE
546008	IT Maintenance Agreements	0	0	1,500	0	(1,500)	
547000	Printing & Binding	32	0	0	0	0	
549000	Other Current Charges	8	0	50	50	0	
549004	Advertising	0	0	100	0	(100)	
551000	Office Supplies	141	82	300	300	0	
551001	Office Equipment	0	145	500	2,500	2,000	Items for Renovated Offices
552001	Gas, Oil & Lubricants	(3,942)	23,982	20,750	19,550	(1,200)	1,100 Unleaded @ \$2.50/gal & 4,800 Diesel @ \$3.50/gal
552002	Other Operating Expenses	4,082	2,474	4,000	4,000	0	
552006	Data Processing Software	900	5,088	7,800	5,000	(2,800)	Diagnostic Testing & Fuel Management
554001	Publications/Memberships	950	2,050	1,200	1,200	0	
555001	Training/Educational Cost	0	0	800	1,200	400	
Total Operating Expenditures		450,551	285,098	136,967	157,277	20,310	
564000	Machinery and Equipment	0	29,627	50,000	10,000	(40,000)	2-Post Lift
Total Capital Expenditures		0	29,627	50,000	10,000	(40,000)	
Total Expenditures						1,078,866	952,954
						903,194	1,147,479
						244,285	27.05%
						Overall Expenditure Increase/Decrease:	

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 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 1,300 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:

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

Goals FY 2024-2025

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Passengers Served	#	809	830	1,182	1,400
2. Total Trips	#	79,566	85,426	88,962	91,072
3. Vehicle Miles Driven	#	654,934	682,327	718,842	698,458
4. Cost per Paratransit Trip	\$	\$16.20	\$16.20	\$16.20	\$27.99
5. Grant Dollars & Other Revenues/Tax Dollars (Percentage %)	%	25/75	25/75	25/75	35/65
6. Tax Dollar Cost/Resident (Ratio)	\$	\$18.00	\$ 18.00	\$18.00	\$21.65

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.
- 2 new buses will be added to the transportation in fleet in the fall of 2024.
- Transportation had 2 employees complete the Flagler County Leadership Excellence and Development Academy.

General Services - Public Transportation

General Fund

Fund 1001 Div. 1410	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
544- Mass Transit Systems							
512000	Regular Salaries	889,270	956,040	1,238,065	1,405,249	167,184	32.85 FTE with 3.9% COLA
514000	Overtime	106,006	134,161	17,600	17,600	0	
52XXXX	Employee Benefits	468,284	508,174	717,099	827,056	109,957	
Total Personnel Expenditures		1,463,560	1,598,375	1,972,764	2,249,905	277,141	
531000	Professional Services	85,413	135	82,500	65,500	(17,000)	Section 5307 Grant Submission Guidance
534006	Other Contracted Services	4,556	2,144	10,550	6,270	(4,280)	Fire Extinguishers, Pest Control
540000	Travel/Training	3,071	536	3,700	3,820	120	
541001	Devices & Accessories	0	6,995	0	1,000	1,000	Tablets for Additional Grant Funded Vehicles
541002	Communications Recurring	14,821	16,757	49,270	54,189	4,919	Radio User Fees
541003	Communications Installation & Repairs	1,050	3,250	1,000	1,000	0	
542000	Postage Expense	169	528	250	600	350	
544000	Rentals & Leases	18,753	20,208	23,760	9,000	(14,760)	Uniforms
544001	IT Rentals & Leases	0	0	10,822	10,825	3	Radio Rentals
545003	Vehicle Insurance	30,500	22,754	23,615	28,103	4,488	
546001	Building/Equip Repairs	0	0	300	0	(300)	
546003	Vehicle Repair	125,803	136,511	140,000	140,000	0	
546004	Maintenance Agreements	24,273	41,015	0	55,000	55,000	Software & Licensing
546006	Small Tools & Equipment	228	149	300	300	0	
546008	IT Maintenance Agreements	0	0	27,900	660	(27,240)	Copier
547000	Printing & Binding	106	194	500	500	0	
549000	Other Current Charges & Oblig	751	102	4,000	1,000	(3,000)	FDOT Medical Cards, CDL License, Tag Registration
549002	Service Awards/Recognition	60	0	0	500	500	Employee Recognition
549004	Advertising	30	0	300	100	(200)	Legal Notices
551000	Office Supplies	615	359	600	600	0	
551001	Office Equipment	1,353	50	1,000	750	(250)	
552001	Gas, Oil & Lubricants	307,735	247,525	297,000	300,000	3,000	10,000/month @ \$2.50gal
552002	Other Operating Expenses	459	544	4,150	500	(3,650)	Vehicle Supplies
552005	Clothing & Wearing Apparel	0	29	0	0	0	
554001	Publications/Memberships	350	27,890	0	0	0	
555001	Training/Educational Cost	1,357	328	2,000	2,000	0	
555002	Conference/Seminar Registration	550	0	1,000	2,000	1,000	
Total Operating Expenditures		622,005	528,002	684,517	684,217	(300)	
Total Expenditures		2,085,565	2,126,377	2,657,281	2,934,122	276,841	Overall Expenditure Increase/Decrease: 10.42%

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 2024-2025

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Cost/Square Foot of Buildings Maintained	\$	\$4.62	\$4.46	\$4.52	\$5.84
2. Number of Capital Improvement Projects Completed	#	6	5	8	8
3. Number of General Maintenance Projects Completed	#	4	5	6	10
4. Percentage of Time Spent on Preventative Maintenance	%	9%	7%	15%	25%

Major Initiatives / Highlights

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

General Services - Facilities Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1415	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	868,978	1,070,085	1,190,738	1,709,301	518,563	32.0 FTE with 3.9% COLA & 5.0 FTE DUs
514000	Overtime	55,492	54,001	37,700	37,700	0	
52XXXX	Employee Benefits	423,404	521,823	671,045	946,087	275,042	
	Total Personnel Expenditures	1,347,874	1,645,909	1,899,483	2,693,088	793,605	
531000	Professional Services	2,818	7,330	65,000	37,500	(27,500)	Engineering/Architect Design
534006	Other Contracted Services	690,205	626,127	694,590	836,913	142,323	Janitorial, Landscaping, JC Security
534010	Governmental Services	0	0	2,000	2,000	0	Staff Time
540000	Travel Expenses	60	60	150	150	0	Bridge Tolls
541001	Devices and Accessories	18	90	150	3,500	3,350	Devices for New FTEs
541002	Communications Recurring	20,453	18,756	19,296	22,760	3,464	
541003	Communications Install/Repair	0	619	0	0	0	
542000	Postage	1	0	100	100	0	
543000	Utilities Expense	753,528	508,822	450,000	625,000	175,000	Based on Two Year Actuals
544000	Rentals & Leases	10,021	17,120	155,000	252,600	97,600	Uniforms, Equipment, & Truck Leases
545003	Vehicle Insurance	12,137	11,372	12,117	14,100	1,983	
545004	Property/Casualty Insurance	36,423	41,474	48,274	75,000	26,726	Historic Courthouse
546001	Building/Equipment Repairs	302,263	378,221	350,000	500,000	150,000	Based on Actuals
546003	Vehicle Repair	61,019	32,071	34,800	39,000	4,200	
546004	Maintenance Agreements	32,643	47,376	53,631	93,000	39,369	
546006	Small Tools & Equipment	23,359	34,020	36,000	36,500	500	
546008	IT Maintenance Agreements	0	0	6,200	7,000	800	X-ray & UPS Maintenance
547000	Printing & Binding	0	152	200	100	(100)	
549000	Other Current Charges	50,126	10,832	60,000	50,000	(10,000)	Based on Actuals
549002	Service Awards/Recognition	0	0	0	500	500	
549003	Landfill Tipping Fees	3,939	1,454	15,000	10,000	(5,000)	
549004	Advertising	0	145	100	100	0	
549022	Lease Penalty	0	3,148	0	0	0	
551000	Office Supplies	741	1,520	1,200	1,200	0	
551001	Office Equipment	803	1,449	2,000	2,500	500	Based on Actuals
552001	Gas, Oil & Lubricants	94,719	83,060	80,805	83,100	2,295	
552002	Other Operating Expenses	51,163	67,002	79,000	20,000	(59,000)	Janitorial Supplies Included in Contracts
552005	Clothing & Wearing Apparel	48	316	500	500	0	
554001	Publications and Memberships	189	454	200	200	0	
555001	Training/Conference	1,648	103	1,800	1,800	0	
555002	Conference/Seminar Registration	0	0	0	2,000	2,000	
	Total Operating Expenditures	2,148,325	1,893,092	2,168,113	2,717,123	549,010	

(continued on next page)

General Services - Facilities Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1415	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures (continued)							
563000	Infrastructure	38,810	0	0	0	0	
564000	Machinery & Equipment	88,202	0	120,000	8,000	(112,000)	VFD Replacement
564004	GASB87 Capital Outlay-Fleet	0	530,337	0	0	0	
Total Capital Expenditures		127,012	530,337	120,000	8,000	(112,000)	
571003	Lease Principal-GASB87	0	54,397	0	0	0	
572006	Lease Interest GASB87	0	6,602	0	0	0	
Total Debt Expenditures		0	60,999	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		3,623,212	4,130,337	4,187,596	5,418,211	1,230,615	29.39%

General Services - Government Services Building (GSB)

General Fund

Fund 1001 Div. 1416	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
519- Other General Governmental Services							
534006	Other Contracted Services	185,814	173,999	183,771	288,319	104,548	Janitorial, Landscaping, HVAC, Security
534013	IT Other Contracted Services	0	0	700	0	(700)	Based on Actuals
541001	Communications Devices & Access	18,393	90	0	0	0	
541002	Communications Recurring	0	0	600	720	120	
541003	Communications Install/Repair	2,000	0	0	0	0	
543000	Utilities Expense	316,721	341,946	315,696	391,500	75,804	Based on Actuals
544000	Rentals & Leases	2,742	187	5,000	5,000	0	
545004	Property/Casualty Insurance	0	169,549	332,678	300,500	(32,178)	
546001	Building/Equipment Repairs	77,670	89,341	194,718	167,500	(27,218)	Elevator & HVAC Repairs, Chiller Maintenance
546004	Maintenance Agreements	51,159	53,766	70,740	73,600	2,860	
546006	Small Tools & Equipment	75	654	400	350	(50)	
546009	IT Bldg/Equip Repairs	0	0	13,800	0	(13,800)	
547000	Printing and Binding	0	250	0	0	0	
549000	Other Current Charges & Oblig	1,563	259	255	300	45	
551001	Office Equipment	36,406	9,246	0	0	0	
551003	IT Office Equipment	0	0	2,000	0	(2,000)	
552001	Gas, Oil & Lubricants	0	0	1,400	1,400	0	
552002	Other Operating Expenses	8,888	11,222	17,000	5,900	(11,100)	HVAC Filters, Mulch, Plants, Etc.
Total Operating Expenditures		701,431	850,510	1,138,758	1,235,089	96,331	
564000	Equipment	36,029	0	25,000	23,500	(1,500)	Heater & Motor Replacement, VFD Replacement
Total Capital Expenditures		36,029	0	25,000	23,500	(1,500)	
Total Expenditures						737,460	
						850,510	
						1,163,758	
						1,258,589	
						94,831	
						Overall Expenditure Increase/Decrease:	
						8.15%	

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 2024-2025

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Acres of County Park/1,000 residents	Acres	56	55	53	52
2. Maintenance Cost/Acres of County Parks	Dollars	\$291.83	\$292.57	\$300.00	\$350.00
3. Number of Park Facility Rentals (Community Centers & Pavilions)	#	987	1,150	1,200	1,300
4. Number of Capital Improvement Projects Completed	#	4	4	6	6

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	544,220	571,915	673,755	814,798	141,043	17.0 FTE with 3.9% COLA and 2.0 FTE DUs
514000	Overtime	39,462	33,906	10,600	10,600	0	
52XXXX	Employee Benefits	256,729	282,343	392,177	471,451	79,274	
Total Personnel Expenditures		840,411	888,163	1,076,532	1,296,849	220,317	
531000	Professional Services	45	0	2,500	7,500	5,000	Future Design, Inspections
534006	Other Contracted Services	257,731	253,212	276,122	276,122	0	Grounds Maintenance, Turf Treatment, Custodial
534010	Governmental Services	0	100	2,000	1,000	(1,000)	Road & Bridge Staff Time
540000	Travel/Training	20	160	200	200	0	Toll Bridge
541001	Devices and Accessories	91	4,139	620	620	0	
541002	Communications Recurring	11,610	14,296	26,510	19,358	(7,152)	Cell Phones & Radio User Fees
542000	Postage	191	65	200	150	(50)	
543000	Utilities Expense	157,736	159,664	178,509	181,915	3,406	
544000	Rentals & Leases	22,022	18,598	119,788	153,930	34,142	Portable Toilets, Uniforms, & Truck Leases
544001	IT Rentals & Leases	0	0	2,659	2,659	0	Radio Rentals
545003	Vehicle Insurance	10,068	8,753	11,229	15,044	3,815	
545008	Inland Marine Insurance	0	0	0	2,706	2,706	
546001	Bldg/Equipment Repairs	74,175	144,132	138,000	175,000	37,000	Additional Repairs & Increased Material Costs
546003	Vehicle Repair	49,306	38,924	57,700	40,000	(17,700)	
546004	Maintenance Agreements	520	780	0	750	750	
546006	Small Tools & Equipment	14,633	23,956	21,000	20,000	(1,000)	
547000	Printing & Binding	860	10,079	2,000	1,500	(500)	
548001	Promotional Activities	0	0	2,000	2,000	0	
549000	Other Current Charges	10,493	23,183	6,586	8,000	1,414	
549003	Landfill Tipping Fees	6,477	4,480	10,000	7,500	(2,500)	
549004	Advertising	424	127	500	500	0	
549008	Write Offs/Shortages	(200)	0	0	0	0	
549020	IT Other Curr Charges & Obligations	0	0	8,630	0	(8,630)	Moved from Other Current Charges
549022	Lease Penalty	0	3,148	0	0	0	
551000	Office Supplies	780	102	1,000	500	(500)	
551001	Office Equipment	80	225	400	1,500	1,100	
552001	Gas, Oil & Lubricants	66,821	62,997	75,992	73,500	(2,492)	
552002	Other Operating Expenses	92,263	89,493	135,000	127,500	(7,500)	Turf Supplies, Park Grounds Supplies, & Signs
552005	Clothing & Wearing Apparel	556	164	750	600	(150)	
552006	Data Processing Software	9,855	0	0	0	0	
554001	Publications/Memberships	30	10,347	12,000	10,350	(1,650)	
555001	Training/Educational Cost	824	0	900	900	0	

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General Services - Recreation Facilities

General Fund

Fund 1001 Div. 1440	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures (continued)							
574- Special Events							
534006	Other Contracted Services	19,750	0	0	0	0	Native American Festival New Agreement
547000	Printing & Binding	415	0	0	0	0	
548001	Promotional Activities	1,425	0	0	0	0	
549000	Other Current Charges	117	0	0	0	0	
	Total Operating Expenditures	809,116	871,124	1,092,795	1,131,304	38,509	
572- Parks and Recreation							
564000	Machinery & Equipment	102,788	27,089	0	390,618	390,618	See Rolling Stock Below & Approved DU Equip
564004	GASB 87 Capital Outlay-Fleet	0	361,656	0	0	0	
	Total Capital Expenditures	102,788	388,745	0	390,618	390,618	
571003	Lease Principal-GASB87	0	36,387	0	0	0	
572006	Lease Interest GASB87	0	4,719	0	0	0	
	Total Debt Expenditures	0	41,106	0	0	0	
581001	Aid/Contribution - School Board	169,000	169,000	169,000	169,000	0	Youth Center per ILA
581013	City of Palm Coast	0	91,157	0	0	0	
	Total Grant & Aid Expenditures	169,000	260,157	169,000	169,000	0	
Total Expenditures						649,444	Overall Expenditure Increase/Decrease:
							27.77%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Tractor	42,000	Ref #1026
6x16 Basket Trailer	5,000	Ref #1064
6x16 Basket Trailer	5,000	Ref #1065
Dump Trailer	15,000	Ref #1066
18ft Flat Bed Trailer	15,000	Ref #1068
Infield Groomer Implement	5,500	Ref #8545
48" Scag Mower	9,500	Ref #9101
48" Scag Mower	9,500	Ref #8546
48" Scag Mower	9,500	Ref #9694
48" Scag Mower	9,500	Ref #9695
Topdresser Propass 200	19,000	Ref #9333
Workman ATV	16,500	Ref #9334
Freightliner Dump Truck	170,000	
Toro Sand Pro	30,768	
Total	361,768	

General Services - Vessel Registration							General Fund
Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1441	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
546001	Building/Equipment Repairs	0	0	30,000	130,000	100,000	General Repairs & Bing's Master Plan Improvements
	Total Operating Expenditures	0	0	30,000	130,000	100,000	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	0	0	30,000	130,000	100,000	333.33%

General Services - Carver Center

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1442	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
534006	Other Contracted Services	458	1,088	22,171	28,575	6,404	Janitorial, Pest Control
534013	IT Other Contracted Services	0	0	120	0	(120)	
543000	Utilities Expense	27,638	35,211	40,000	40,350	350	
546001	Building/Equipment Repairs	500	699	2,000	2,000	0	
546006	Small Tools & Equipment	0	0	500	500	0	
552002	Other Operating Expenses	0	431	700	500	(200)	
	Total Operating Expenditures	28,596	37,429	65,491	71,925	6,434	
581001	Grants/Aids/Contributions	94,909	97,500	97,500	97,500	0	Staffing per ILA
	Total Grant & Aid Expenditures	94,909	97,500	97,500	97,500	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		123,505	134,929	162,991	169,425	6,434	3.95%

General Services - Bull Creek Fish Camp

General Fund

Fund 1001 Div. 1443	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	26,479	10,642	17,243	17,524	281	0.50 FTE with 3.9% COLA
514000	Overtime	2,605	742	700	700	0	
52XXXX	Employee Benefits	14,098	5,539	11,367	12,361	994	
	Total Personnel Expenditures	43,183	16,924	29,310	30,585	1,275	
531000	Professional Services	0	4,995	0	0	0	
534006	Other Contracted Services	17,699	15,456	17,801	19,983	2,182	Janitorial, Pest Control, Water Testing, Septic Tank Cleaning
541002	Communications Recurring	1,349	1,241	1,400	492	(908)	1 Ranger Cell Phone
543000	Utilities Expense	10,716	6,853	11,000	11,000	0	Marina, Restroom, Street Light Based on Actuals
544000	Rentals & Leases	269	5,928	240	330	90	Uniforms
546001	Building/Equipment Repairs	1,351	4,637	9,000	9,000	0	
546006	Small Tools & Equipment	0	0	50	0	(50)	
547000	Printing & Binding	60	208	100	0	(100)	
549000	Other Current Charges & Oblig	3,380	30,383	3,450	3,450	0	Boat Slips, Permits, Water/Sewage Treatment
549003	Landfill Tipping fees	0	6,508	0	0	0	
549008	Write Offs/Shortages	200	0	0	0	0	
552002	Other Operating Expenses	430	777	4,500	750	(3,750)	
	Total Operating Expenditures	35,454	76,986	47,541	45,005	(2,536)	
562000	Buildings	0	10,194	0	0	0	
	Total Capital Expenditures	0	10,194	0	0	0	
Total Expenditures						78,637	
						104,103	
						76,851	
						75,590	
						(1,261)	
						Overall Expenditure Increase/Decrease:	
						-1.64%	

General Services - Princess Place

General Fund

Fund 1001 Div. 1444	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	78,284	193,621	246,791	271,969	25,178	5.50 FTE with 3.9% COLA
514000	Overtime	8,174	14,346	3,500	3,500	0	
52XXXX	Employee Benefits	42,398	84,557	136,104	152,315	16,211	
Total Personnel Expenditures		128,856	292,523	386,395	427,784	41,389	
534006	Other Contracted Services	16,501	23,839	17,074	13,949	(3,125)	Janitorial, Pest Control, Septic Tank Svcs., Stump Removal
534010	Governmental Services	0	1,507	0	0	0	
541001	Communications Devices & Access	0	39	0	0	0	
541002	Communications Recurring	2,099	2,080	2,736	3,624	888	
543000	Utilities Expense	9,181	10,725	11,100	11,100	0	
544000	Rentals & Leases	6,774	9,028	7,080	7,919	839	Uniforms & Portable Toilet
546001	Building/Equipment Repairs	18,238	25,308	70,000	50,000	(20,000)	
546003	Vehicle Repair	1,023	813	1,200	1,200	0	
546006	Small Tools & Equipment	1,805	1,932	4,500	2,500	(2,000)	
547000	Printing & Binding	210	1,762	2,000	2,000	0	Trail Maps, Brochures, & Signs
549000	Other Current Charges & Oblig	181	50	200	200	0	Based on Actuals
551000	Office Supplies	29	389	400	400	0	
551001	Office Equipment	0	2,669	150	150	0	
552001	Gas, Oil & Lubricants	0	23	50	50	0	Based on Actuals
552002	Other Operating Expenses	3,656	4,993	7,500	7,500	0	Cleaning Supplies, Sod, & Shell Materials
552005	Clothing & Wearing Apparel	62	222	150	2,500	2,350	
Total Operating Expenditures		59,758	85,376	124,140	103,092	(21,048)	
Total Expenditures						188,614	377,900
						510,535	530,876
						20,341	3.98%
						Overall Expenditure Increase/Decrease:	

General Services - Princess Place Eco-Cottages

General Fund

Fund 1001 Div. 1445	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	14,824	4,738	0	0	0	Moved Position to Princess Place
514000	Overtime	3,605	2,396	0	0	0	
52XXXX	Employee Benefits	8,337	3,009	0	0	0	
	Total Personnel Expenditures	26,767	10,144	0	0	0	
531000	Professional Services	0	962	0	0	0	
534006	Other Contracted Services	24,403	23,673	30,000	32,692	2,692	Pest Control, Janitorial, & Laundry
541001	Communications Devices & Access	29	28	0	0	0	
541002	Communications Recurring	7,864	7,951	7,920	9,760	1,840	Based on Actuals
543000	Utilities Expense	4,980	5,265	5,000	5,750	750	
546001	Building/Equipment Repairs	509	827	4,000	4,000	0	
546006	Small Tools & Equip	110	782	200	200	0	
549000	Other Current Charges/Obligations	14,938	13,870	23,200	17,000	(6,200)	Reservation and Transaction Fees
552002	Other Operating Expenses	1,857	1,770	6,000	2,500	(3,500)	Cleaning Supplies, Linens, Dishes, Sales & Bed Tax
	Total Operating Expenditures	54,689	55,129	76,320	71,902	(4,418)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		81,456	65,273	76,320	71,902	(4,418)	-5.79%

Non-Departmental - Summary

General Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Expenditures						
Pooled Expenditures - Operating	2,512,079	2,068,044	2,831,672	3,129,725	298,053	
Pooled Expenditures - Grants & Aids	821,367	786,982	985,660	1,158,879	173,219	
Pooled Expenditures - Debt Service	0	0	335,000	369,780	34,780	
Tax Increment Value	1,766,956	1,971,855	2,264,479	2,360,931	96,452	
Value Adjustment Board - Operating	7,342	2,969	10,350	13,000	2,650	
Interfund Transfers	13,330,706	10,184,209	15,704,372	7,085,948	(8,618,424)	
Medical Examiner - Operating	511,304	574,151	595,000	728,783	133,783	
Medical Examiner - Grants & Aids	26,658	23,414	27,000	25,000	(2,000)	
Reserves	0	0	23,759,218	41,606,237	17,847,019	
FCSO Expenditures	0	1,780,898	1,985,020	1,957,811	(27,209)	
Law Enforcement Education	0	12,540	58,364	51,805	(6,559)	
General Liability Insurance	1,097,194	817,091	915,218	1,054,045	138,827	
Total Expenditures	20,073,605	18,222,154	49,471,353	59,541,944	10,070,591	Overall Expenditure Increase/Decrease: 20.36%

Pooled Expenditures

General Fund

Fund 1001 Div. 4900	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
513- Financial and Administrative							
531000	Professional Services	29,541	92,927	34,000	90,000	56,000	Investment Advisory & Custodial Fees
532000	Accounting and Auditing	210,000	225,879	224,000	280,000	56,000	Audit Services
534006	Other Contracted Services	10,962	22,644	0	15,000	15,000	PA Charges
542000	Postage	42,066	40,840	47,500	62,000	14,500	PA \$47.5K/TC \$14.5K
549000	Other Current Charges	0	0	1,000,000	1,000,000	0	Strategic Plan Initiatives
519- Other General Governmental Services							
525000	Unemployment Comensation	(4,211)	0	0	0	0	
534006	Other Contracted Services	0	7,100	17,500	222,500	205,000	PA TRIM Independent Contractor Fees, DAC, Digitize Files
534012	Taxes & Assessments	3,372	0	0	0	0	
541002	Communications Recurring	100,741	80,272	116,800	78,300	(38,500)	Internet - Co,SOE,Tax Coll,FCSO, Local Phone Svc - SOE
544000	Rentals and Leases	0	2,877	0	4,000	4,000	4th of July Rental Equipment
546003	Vehicle Repair	16,577	16,756	20,000	20,000	0	City of Flagler Beach Repairs Offset by Revenue
549000	Oth Curr Chgs and Obligations	0	935	0	0	0	
549004	Advertising	1,235	85	2,000	3,000	1,000	Public Notice Regarding Outstanding Checks
549005	Bank Analysis Fees	34,679	0	35,000	0	(35,000)	
549008	Write Offs/Shortages	246	0	0	0	0	
552001	Gas, Oil & Lubricants	808,207	711,678	750,000	750,000	0	Fuel Purchases to O/S Agencies (Sheriff)-Offset by Rev.
552002	Other Operating Expenses	685	4,942	0	0	0	
554000	Books, Publ, Subsrpt & Mmbshp	0	48,000	3,600	3,600	0	
521- Law Enforcement							
541002	Communications Recurring	78,192	0	0	0	0	
544000	Rentals & Leases	200,439	0	0	0	0	
523- Detention and/or Correction							
531003	Medical Services - Prisoner	851,294	461,870	500,000	500,000	0	Inmate Medical Services
525- Emergency and Disaster Relief Services							
541002	Communications Recurring	7,920	8,580	48,125	68,178	20,053	User Fees for Go Kits
544000	Rentals and Leases	33,146	33,146	0	0	0	Moved to IT Rentals and Leases
544001	IT Rentals and Leases	0		33,147	33,147	0	Radio Rentals for Go Kits
549000	Other Current Charges	86,986	3,903	0	0	0	
535- Sewer/Wastewater Services							
549000	Other Current Charges	0	299,810	0	0	0	
562- Health Services							
546001	Building/Equipment Repairs	0	5,800	0	0	0	
Total Operating Expenditures		2,512,079	2,068,044	2,831,672	3,129,725	298,053	

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Pooled Expenditures

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 4900	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures (continued)							
526- Ambulance & Rescue Services							
564000	Machinery and Equipment	0	309,495	0	0	0	
562- Health Services							
564000	Machinery and Equipment	0	62,128	0	0	0	
	Total Capital Expenditures	0	371,623	0	0	0	
519- General Government							
581013	City of Palm Coast	0	10,000	0	10,000	10,000	4th of July Fireworks
562- Health Services							
581005	Aid to Health Department	275,000	207,072	275,000	275,000	0	
583012	Flagler Humane Society	237,076	257,730	284,280	303,830	19,550	Animal Control Services
572- Parks and Recreation							
581006	Aid to Flagler Beach - Lifeguards	87,285	89,678	98,645	103,807	5,162	Estimated CPI Increase
590- Proprietary - Other Non-Operating Disbursements							
581001	Aid to School Board - Driver Education	0	0	30,000	121,187	91,187	Dori Slosberg
689- Other Circuit Court- Juvenile							
581003	Juvenile Justice - Detention	222,006	222,503	297,735	345,055	47,320	Juvenile Detention Svcs - Increase Based on State FY
	Total Grant and Aid Expenditures	821,367	786,982	985,660	1,158,879	173,219	
517- Debt Service Payments							
571001	Principal	0	0	250,000	195,000	(55,000)	Helicopter
572002	Interest	0	0	60,000	149,780	89,780	Tax Anticipation Note & Helicopter
573000	Other Debt Service Cost	0	0	25,000	25,000	0	Tax Anticipation Note - Admin Fees
	Total Debt Service	0	0	335,000	369,780	34,780	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		3,333,446	3,226,649	4,152,332	4,658,384	506,052	12.19%

Tax Increment Financing

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 4901	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures							
519- Other General Government							
581010	City of Flagler Beach CRA	222,039	270,185	312,829	348,638	35,809	
581011	City of Palm Coast CRA	1,501,980	1,652,984	1,872,071	1,895,205	23,134	
581014	Town of Marineland CRA	42,937	48,686	52,823	56,926	4,103	
581028	City of Bunnell - CRA	0	0	26,756	60,162	33,406	
	Total Grant and Aid Expenditures	1,766,956	1,971,855	2,264,479	2,360,931	96,452	
						Overall Expenditure Increase/Decrease:	
Total Tax Increment Financing Expenditures		1,766,956	1,971,855	2,264,479	2,360,931	96,452	4.26%

1. Flagler Beach CRA

Description	Amount
Current Year (2024) Certified Taxable Value	\$ 70,788,271
Base Year (2001) Taxable Value	- \$ 24,154,210
	46,634,061
Tax Increment Value (difference divided by 1000)	46,634
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 44,302
Multiplied by est. FY 24-25 County Millage Rate (Mills)	7.8695
Estimated FY 24-25 TIF Payment	\$ 348,638

3. Town of Marineland CRA

Description	Amount
Current Year (2024) Certified Taxable Value	\$ 12,827,853
Base Year (2002) Taxable Value	- \$ 5,213,466
	7,614,387
Tax Increment Value (difference divided by 1000)	7,614
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 7,234
Multiplied by est. FY 24-25 County Millage Rate (Mills)	7.8695
Estimated FY 24-25 TIF Payment	\$ 56,926

2. City of Palm Coast CRA

Description	Amount
Current Year (2024) Certified Taxable Value	\$ 293,595,363
Base Year (2003) Taxable Value	- \$ 40,091,077
	253,504,286
Tax Increment Value (difference divided by 1000)	253,504
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 240,829
Multiplied by est. FY 24-25 County Millage Rate (Mills)	7.8695
Estimated FY 24-25 TIF Payment	\$ 1,895,205

4. City of Bunnell CRA

Description	Amount
Current Year (2024) Certified Taxable Value	\$ 76,481,121
Base Year (2006) Taxable Value	- \$ 68,433,905
	8,047,216
Tax Increment Value (difference divided by 1000)	8,047
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 7,645
Multiplied by est. FY 24-25 County Millage Rate (Mills)	7.8695
Estimated FY 24-25 TIF Payment	\$ 60,162

Value Adjustment Board

General Fund

Fund 1001 Div. 4902	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Expenditures							
513 - Financial and Administrative							
531000	Professional Services	7,342	1,311	8,300	12,000	3,700	Outside Legal Counsel for VAB
542000	Postage Expense	0	0	50	0	(50)	Decrease Based on Actuals
549004	Advertising	0	1,659	2,000	1,000	(1,000)	Changed to Palm Coast Observer
	Total Operating Expenditures	7,342	2,969	10,350	13,000	2,650	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	7,342	2,969	10,350	13,000	2,650	25.60%

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
581- Inter-Fund Transfers Out							
591008	Fund 1102 (County Transportation Trust)	0	0	0	250,000	250,000	Transfer for DNSD Assessment Ending
591008	Fund 1105 (Legal Aid)	27,074	25,409	26,549	26,744	195	Subsidy for Legal Aid Fund
591008	Fund 1112 (Constitutional Gas Tax)	0	0	1,014,660	0	(1,014,660)	Local Match for Old Haw Creek Rd
591008	Fund 1115 (IT Replacement)	0	0	335,556	439,527	103,971	New Fund
591008	Fund 1128 (Grants)	100,846	0	49,500	74,000	24,500	5310 Grant Local Match
591008	Fund 1182 (Public Safety Comm. Network)	700,000	2,000,000	812,930	750,000	(62,930)	Transfer to Public Safety Comm. Network
591008	Fund 1184 (Disaster Relief)		2,548,951	0	0	0	
591001	Fund 1187 (Capital Preservation)	748,500	605,500	1,249,000	2,491,500	1,242,500	Capital Preservation Projects
591008	Fund 1197 (Drug Court)	60,000	141,031	168,016	163,975	(4,041)	Subsidy for Court Innovations
591008	Fund 1198 (Teen Court)	50,494	46,645	45,767	58,757	12,990	Subsidy for Teen Court Program
591008	Fund 1215 (New FCSO Ops)	323,792	1,405,908	1,827,421	1,535,535	(291,886)	New Sheriffs Office Ops Center Debt Service
591001	Fund 1316 (CIP)	11,320,000	1,948,323	9,787,500	350,000	(9,437,500)	New Construction & Technology Projects
591001	Fund 1318 (Marineland Acres District)	0	155,792	0	0	0	
591008	Fund 1402 (Landfill)	0	0	137,473	79,472	(58,001)	
591008	Fund 1501 (Health Insurance)	0	1,306,650	0	0	0	
591008	Fund 1502 (Risk Fund)	0	0	250,000	250,000	0	
591008	Fund 1503 (Rolling Stock Replacement Fund)	0	0	0	616,438	616,438	New Fund
Total Interfund Transfers		13,330,706	10,184,209	15,704,372	7,085,948	(8,618,424)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		13,330,706	10,184,209	15,704,372	7,085,948	(8,618,424)	-54.88%

Medical Examiner

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 4905	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
527- Medical Examiners							
531004	Medical Examiner Expense	457,754	503,801	535,000	658,783	123,783	Est. 10% Increase from FY 24 Actual Contract Amount
534007	Medical Examiner Transport	53,550	70,350	60,000	70,000	10,000	Based on Actuals
	Total Operating Expenditures	511,304	574,151	595,000	728,783	133,783	
581002	Medical Examiner Building	26,658	23,414	27,000	25,000	(2,000)	
	Total Grant and Aid Expenditures	26,658	23,414	27,000	25,000	(2,000)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		537,961	597,565	622,000	753,783	131,783	21.19%

Description:

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

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

Service Objectives:

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

Reserves							General Fund
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Fund 1001 Div. 5000	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/(-)	Comments
Reserves							
598010	Reserve for Contingency	0	0	5,920,501	6,675,245	754,744	5% of Operating Revenues for Fund Balance
598020	Reserve for Designated Future Use	0	0	16,749,894	32,818,327	16,068,433	2/12 ^{ths} & 87% of 3/12 ^{ths}
598030	Reserve for Personnel Services	0	0	200,000	425,000	225,000	Annual Leave Redemption, Est. Leave Payout
598040	Blue Parcel Reserve	0	0	0	74,486	74,486	PPP Reserve
598040	Vessel Registration	0	0	169,427	116,330	(53,097)	
598040	Library Passport Reserve	0	0	731	166,930	166,199	
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	0	0	196,096	200,000	3,904	
598051	Reserve for Future Capital O/L - Roads	0	0	0	100,000	100,000	
598060	Fire Equipment Reserve	0	0	0	507,350	507,350	
598066	Library Palm Coast Branch	0	0	200,712	200,712	0	
Total Reserves		0	0	23,759,218	41,606,237	17,847,019	
							Overall Expenditure Increase/Decrease:
Total Reserves		0	0	23,759,218	41,606,237	17,847,019	75.12%

FCSO Internal Charges

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9205	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
521- Law Enforcement							
534006	Other Contracted Services	0	92,175	74,364	169,424	95,060	Custodial, Water Treatment, & Stove Inspections
534013	IT Other Contracted Services	0	0	15,360	0	(15,360)	
541001	Communications Devices & Access	0	69	0	0	0	
541002	Communications Recurring	0	84,864	0	0	0	
543000	Utilities Expense	0	350,172	369,396	398,100	28,704	Electric & Water/Sewer
544000	Rentals and Leases	0	201,494	0	33,672	33,672	
545001	General Liability Insurance	0	0	0	35,585	35,585	Previously in Insurance; FSSIIP & Accidental Death
545004	Property/Casualty Insurance	0	282,532	589,035	647,392	58,357	Previously in Insurance
546001	Bldg/Equip Repairs	0	85,332	75,000	75,000	0	General Repairs & Maintenance
546003	Vehicle Repair	0	251,452	656,000	375,000	(281,000)	Repairs to Vehicles & Insurance Deductibles
546004	Maintenance Agreements	0	300,279	7,069	28,862	21,793	Elevator, Kitchen Appliance, Generator Maintenance
546008	IT Maintenance Agreements	0	115,051	198,796	184,776	(14,020)	
549000	Other Current Charges	0	75	0	0	0	DEP Fuel Tank Inspections
552002	Other Operating Expenses	0	7,814	0	10,000	10,000	Based on Actuals
554000	Books, Publ, Subscript & Mmbshp	0	9,588	0	0	0	
Total Operating Expenditures		0	1,780,898	1,985,020	1,957,811	(27,209)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		0	1,780,898	1,985,020	1,957,811	(27,209)	-1.37%

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 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
521- Law Enforcement							
549006	Law Enf Education Fund Reimbursement	0	12,540	58,364	51,805	(6,559)	
	Total Operating Expenditures	0	12,540	58,364	51,805	(6,559)	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	0	12,540	58,364	51,805	(6,559)	-11.24%

Description:

State Statute 938.15 The Law Enforcement Education Fund accounts for revenues and expenditures to be used for criminal justice education degree programs and training courses, including basic recruit and support personnel training. In addition to the costs provided for in Florida Statutes 938.01 municipalities and counties may assess an additional \$2 for degree programs.

Insurance

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 7000	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
519- Other General Governmental Services							
545001	General Liability Insurance	211,238	163,542	168,153	205,177	37,024	General Liability,Tank Liability
545002	Workers Comp Claims Exp	0	0	35,000	35,000	0	
545003	Vehicle Insurance	847	0	0	18,579	18,579	Previously in Other Insurance & Bonds
545004	Property/Casualty Insurance	765,225	542,047	579,619	640,431	60,812	Portion of Budget Now in Facilities, GSB, & FCSO
545005	Public Officials Liability Insurance	99,037	89,148	104,473	105,875	1,402	
545006	Other Insurance & Bonds	7,517	8,757	16,121	25,000	8,879	Vehicle Ins. Prev Included; Cyber Deductible
545007	Public Safety AD&D	13,330	13,597	11,852	13,467	1,615	Inland Marine Ins. Prev Included; Crime & Statutory Death
545008	Inland Marine Insurance	0	0	0	10,516	10,516	Previously in Public Safety AD&D
	Total Operating Expenditures	1,097,194	817,091	915,218	1,054,045	138,827	
						Overall Expenditure Increase/Decrease	
	Total Expenditures	1,097,194	817,091	915,218	1,054,045	138,827	15.17%



SECTION 4

SPECIAL REVENUE FUNDS

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

Section 4 - Special Revenue Funds - Appropriation Summary

Fund	Adopted FY 23-24	Adopted FY 24-25	Budget Variance	Positions		Fund	Adopted FY 23-24	Adopted FY 24-25	Budget Variance	Positions	
				FY 23-24	FY 24-25					FY 23-24	FY 24-25
County Transportation Trust						Culture & Recreation Impact Fees					
Road & Bridge	\$ 6,084,426	\$ 7,507,945	23.40%	29.00	28.00	Trans. Impact Fee - Old East	9,519	981,344	10209.32%	0.00	0.00
						Trans. Impact Fee - West	99,436	109,757	10.38%	0.00	0.00
Constitutional Fuel Tax	\$ 7,096,899	\$ 1,007,565	-85.80%	0.00	0.00	Trans. Impact Fee - East New	79,511	199,366	150.74%	0.00	0.00
						Trans. Impact Fee - D1	611,165	905,833	48.21%	0.00	0.00
Law & Legal						Trans. Impact Fee - D2	220,419	659,684	199.29%	0.00	0.00
Legal Aid	45,074	45,054	-0.04%	0.00	0.00		\$ 1,020,050	\$ 2,855,984	179.98%	0.00	0.00
Law Enforcement Trust	96,567	195,740	102.70%	0.00	0.00	Public Safety Impact Fees					
Law Library	18,020	18,300	1.55%	0.00	0.00	Law Enforcement Trust Impact Fee	158,912	535,582	237.03%	0.00	0.00
Courthouse Facilities	364,965	410,905	12.59%	0.00	0.00	Fire Rescue Trust - Impact Fee	494,267	899,542	82.00%	0.00	0.00
Opioid Settlement	0	65,396	100.00%	0.00	0.00	EMS Trust Impact Fee	43,838	297,460	578.54%	0.00	0.00
Domestic Violence Trust	62,987	73,519	16.72%	0.00	0.00		\$ 697,017	\$ 1,732,584	148.57%	0.00	0.00
Alcohol & Drug Abuse Trust	38,255	54,156	41.57%	0.00	0.00	Special Assessments					
Court Innovations Technology	1,223,596	925,817	-24.34%	0.00	0.00	Daytona North Service District	310,071	181,184	-41.57%	0.00	0.00
Juvenile Diversion	18,040	18,300	1.44%	0.00	0.00	N. Malacompria Drainage Basin District	272,177	325,613	19.63%	0.00	0.00
Crime Prevention	129,394	147,741	14.18%	0.00	0.00	Bimini Gardens MSTU	39,253	42,801	9.04%	0.00	0.00
Court Innovations	213,226	225,976	5.98%	1.00	1.00	Espanola Special Assessment	19,974	23,041	15.35%	0.00	0.00
Teen Court	80,449	83,203	3.42%	1.00	1.00	Rima Ridge Special Assessment	37,183	45,034	21.11%	0.00	0.00
	\$ 2,245,499	\$ 2,219,053	-1.18%	2.00	2.00	Hammock Dunes CCD	0	2,957	100.00%	0.00	0.00
							\$ 678,658	\$ 620,630	-8.55%	0.00	0.00
Tourist Development						Housing					
Capital Projects	4,922,682	6,138,778	24.70%	0.00	0.00	State Housing Initiative Partnership Program	1,444,815	1,042,249	-27.86%	1.00	1.00
Promos & Advertising	3,785,007	7,735,083	104.36%	5.48	5.48	Neighborhood Stabilization Program 3	50,518	29,550	-41.51%	0.00	0.00
Beach Restoration	1,662,067	2,301,309	38.46%	0.00	0.00	CDBG Urban Development	42,000	0	-100.00%	0.00	0.00
	\$ 10,369,756	\$ 16,175,170	55.98%	5.48	5.48		\$ 1,537,333	\$ 1,071,799	-30.28%	1.00	1.00
						Growth Management					
Environmentally Sensitive Lands						Planning & Zoning/Code Enforcement	1,908,283	1,774,459	-7.01%	7.25	7.25
ESL Old Fund	64,264	38,689	-39.80%	0.00	0.00	Building	3,028,805	2,629,852	-13.17%	14.75	13.75
ESL New Fund	8,140,484	10,734,159	31.86%	0.00	0.00		\$ 4,937,088	\$ 4,404,311	-10.79%	22.00	21.00
	\$ 8,204,748	\$ 10,772,848	31.30%	0.00	0.00	Innovation Technology					
						Emergency Communications E-911	910,783	770,496	-15.40%	2.55	2.55
Utility Authority	\$ 22,336	\$ 22,286	-0.22%	0.00	0.00	IT Replacement Fund	335,556	442,027	31.73%	0.00	0.00
						Public Safety Communications Network	3,962,143	4,361,744	10.09%	2.15	1.90
Economic Opportunity	\$ 151,825	\$ 144,688	-4.70%	0.00	0.00		\$ 5,208,482	\$ 5,574,267	7.02%	4.70	4.45
						Grants	\$ 1,555,507	\$ 976,806	-37.20%	15.00	0.00
Culture & Recreation Impact Fees						Capital Preservation Fund	\$ 1,814,569	\$ 2,491,500	37.31%	0.00	0.00
Impact Fee - Park D1	83,910	120,961	44.16%	0.00	0.00						
Impact Fee - Park D2	14,787	17,424	17.83%	0.00	0.00	Total Special Revenue Funds	\$ 52,523,791	\$ 58,334,156	11.06%	79.18	61.93
Impact Fee - Park D3	49,193	64,728	31.58%	0.00	0.00						
Impact Fee - Park D4	67,705	84,422	24.69%	0.00	0.00						
Parks Impact Fee Zone 1	205,911	137,450	-33.25%	0.00	0.00						
Parks Impact Fee Zone 2	7,804	38,970	399.36%	0.00	0.00						
Parks Impact Fee Zone 3	179,296	175,892	-1.90%	0.00	0.00						
Parks Impact Fee Zone 4	644	0	-100.00%	0.00	0.00						
Library Trust	290,348	116,873	-59.75%	0.00	0.00						
	\$ 899,598	\$ 756,720	-15.88%	0.00	0.00						

County Transportation Trust Fund - Road & Bridge - Summary

Special Revenue Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues						
Fuel Taxes	1,029,421	1,059,061	1,049,682	1,049,682	0	
Intergovernmental Revenue	1,966,550	1,996,876	1,987,413	1,987,413	0	
Charges for Services	53,362	158,974	225,671	171,984	(53,687)	
Miscellaneous	281,288	1,299,000	4,500	351,000	346,500	
Cash Carry Forward	0	0	2,817,160	3,947,866	1,130,706	
Total Revenues	3,330,621	4,513,911	6,084,426	7,507,945	1,423,519	Overall Revenue Increase/Decrease: 23.40%
Expenditures						
Personnel	1,564,140	1,603,223	2,171,247	2,275,182	103,935	
Operating	824,901	1,037,167	1,592,761	1,957,841	365,080	
Capital	753,178	876,379	240,000	603,200	363,200	
Debt Service	0	153,515	100,532	121,529	20,997	
Interfund Transfer	0	84,007	0	0	0	
Reserves	0	0	1,979,886	2,550,193	570,307	
Total Expenditures	3,142,219	3,754,290	6,084,426	7,507,945	1,423,519	Overall Expenditure Increase/Decrease: 23.40%
Revenues vs. Expenditures	188,402	759,621	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 104.364 miles of paved and 126.815 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 231.179 miles of road rights-of-way (104.364 miles of paved and 126.815 miles unpaved roads) throughout the year.
- ❖ Provide drainage maintenance and aquatic herbicidal vegetation control to 11 retention ponds, along Colbert Lane, as well as 45.41 miles of drainage ditches and canals throughout Flagler County.
- ❖ Provide welding and fabrication of equipment to County Departments and other local municipalities.
- ❖ Assist with fire suppression and clean-up efforts associated with wildfires as well as natural disasters such as hurricanes, storms, etc. that also result in health, safety, and welfare concerns to the residents of Flagler County.
- ❖ Assist 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 2024-2025

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Safety Meetings	#	22	25	24	24
2. Employees Sent for Training (CDL, MOT, ETC)	#	2	2	3	2
3. Mow Road Right-of-Way, Ditches, Canals, and Guardrails	Acres	14,515.39	15,688.78	15,000	15,000
4. Dragging and Grading Unpaved Roads	Miles	10,306.06	10,051.1	15,000	10,000
5. Drainage Ditches Cleaned	Feet	163,902	134,930	150,000	150,000
6. Private Residential Driveway Culverts Installed	#	23	25	15	25
7. Non-Private Drainage Structures Installed	#	18	13	10	15

(continued on next page)

Major Initiatives / Highlights

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

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 1102		Actual	Actual	Adopted	Adopted	Changes	
Div. 0820	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Revenues							
312100	Local Option Fuel Tax	540,617	567,445	561,299	561,299	0	
312300	Ninth Cent Fuel Tax	488,803	491,616	488,383	488,383	0	
33XXXX	Grant-Public Safety	145	25	0	0	0	
335491	Quarterly Fuel Tax Refund	73,304	73,445	70,000	70,000	0	
335492	Constitutional Gas Tax	1,315,950	1,328,819	1,328,250	1,328,250	0	
335494	Motor Fuel Use Tax	3,115	3,635	1,800	1,800	0	
335495	Special Fuel/County Tax	574,175	590,971	587,363	587,363	0	
337200	Loc Gov Grt - Public Safety	7	4	0	0	0	
34190X	Staff Time	53,362	158,974	225,671	171,984	(53,687)	
361100	Interest	11,132	124,686	3,500	100,000	96,500	
361201	Fair Value of Investments	(23,563)	38,172	0	0	0	
364000	Disposition of Fixed Assets	115,000	0	0	0	0	
36400X	Surplus Sale	0	24,419	1,000	1,000	0	
369911	Miscellaneous	9,500	396	0	0	0	
381000	Interfund Transfer In	0	0	0	250,000	250,000	Interfund Transfer from General Fund
383101	Lease - GASB 87	0	770,915	0	0	0	
388100	Sale of General Capital Assets	153,710	339,835	0	0	0	
393002	Insurance Recovery	15,364	552	0	0	0	
399000	Cash Carry Forward	0	0	2,817,160	3,947,866	1,130,706	Overall Revenue Increase/Decrease:
Total Fund Revenues		3,330,621	4,513,911	6,084,426	7,507,945	1,423,519	23.40%
Expenditures							
541- Road and Street Facilities							
512000	Regular Salaries	1,049,753	1,060,662	1,347,320	1,410,922	63,602	28.0 FTE with 3.9% COLA
514000	Overtime	1,690	2,763	4,500	4,500	0	
52XXXX	Employee Benefits	512,697	539,798	819,427	859,760	40,333	
Total Personnel Expenditures		1,564,140	1,603,223	2,171,247	2,275,182	103,935	
531000	Professional Services	989	1,101	1,650	1,650	0	
534006	Other Contracted Services	48,245	181,272	436,692	446,292	9,600	Paving Services & Railroad Xing Maint. & Tree Removal
540000	Travel and Per Diem	0	0	1,250	2,500	1,250	Increased Travel Due to Relocation
541001	Devices and Accessories	0	30	1,550	1,550	0	
541002	Communications Recurring	14,298	15,832	58,489	87,221	28,732	Radio User Fees
541003	Communications Install/Repair	0	0	3,200	3,200	0	
542000	Postage Expense	4	1	150	150	0	
543000	Utilities Expense	259	286	300	300	0	
544000	Rentals & Leases	22,396	27,906	162,679	198,679	36,000	Equipment, Uniforms
544001	IT Rentals & Leases	0	0	13,579	13,579	0	Radio Rental Fees

(continued on next page)

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 1102 Div. 0820	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures (continued)							
545003	Vehicle Insurance	29,463	26,474	39,548	14,872	(24,676)	Inland Marine Moved
545004	Property/Casualty Insurance	206	251	0	293	293	
545008	Inland Marine Insurance	0	0	0	28,661	28,661	Previously in Vehicle Insurance
546001	Building/Equip Repairs	130,271	122,656	214,000	214,000	0	
546003	Vehicle Repair	92,900	90,923	177,000	177,000	0	
546004	Maintenance Agreements	8,304	26,075	31,070	31,070	0	Preventative Maintenance on Equipment
546006	Small Tools & Equipment	9,678	10,598	9,200	10,000	800	
546008	IT Maintenance Agreements	0	0	0	3,000	3,000	Copier
547000	Printing & Binding	0	41	500	500	0	
549000	Other Current Chrgs/Oblig	7,410	665	1,400	1,400	0	
549003	Landfill Tipping Fees	4,529	929	20,000	80,000	60,000	Increased Tires & Red Barn Rolloff
549005	Bank Analysis Fees	848	0	1,000	0	(1,000)	
551000	Office Supplies	696	549	1,700	1,700	0	
551001	Office Equipment	946	90	1,000	40,000	39,000	
551004	IT Office Equipment	0	0	0	2,700	2,700	
552001	Gas, Oil & Lubricants	226,109	214,018	234,701	235,000	299	Based on Current Fuel Costs & Usage
552002	Other Operating Expenses	4,404	3,553	13,075	13,075	0	
552005	Clothing & Wearing Apparel	0	0	2,300	2,300	0	
552006	Data Processing Software	1,600	1,800	4,612	2,300	(2,312)	
553000	Road Materials & Supplies	220,664	311,713	131,834	311,713	179,879	Based on Planned Usage
554001	Publications/Memberships	0	406	782	785	3	Text Archiving
554004	GASB 96 Subscriptions	0	0	0	2,851	2,851	
555001	Training/Educational Cost	682	0	29,500	29,500	0	CDL Training
Total Operating Expenditures		824,901	1,037,167	1,592,761	1,957,841	365,080	
564000	Machinery and Equipment	753,178	397,878	240,000	603,200	363,200	Motograder Rebuild & Rolling Stock (see next page)
564001	Fleet Equipment & Machinery	0	478,501	0	0	0	
Total Capital Expenditures		753,178	876,379	240,000	603,200	363,200	
571002	Principal on Loan	0	0	89,267	110,267	21,000	Motograder & Tractor with Boom Mower 3yr Lease
571003	Lease Principal - GASB 87	0	147,438	0	0	0	
572002	Interest on Loan	0	0	11,265	11,262	(3)	
272006	Lease Interest GASB 87	0	6,077	0	0	0	
Total Debt Expenditures		0	153,515	100,532	121,529	20,997	

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County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 1102		Actual	Actual	Adopted	Adopted	Changes	
Div. 0820	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures (continued)							
591008	Interfund Transfer	0	84,007	0	0	0	
	Total Interfund Transfers	0	84,007	0	0	0	
598020	Designated For Future Use	0	0	1,954,886	2,525,193	570,307	
598030	Personnel Service Reserves	0	0	25,000	25,000	0	
	Total Reserves	0	0	1,979,886	2,550,193	570,307	
						Overall Expenditure Increase/Decrease:	
Total Fund Expenditures		3,142,219	3,754,290	6,084,426	7,507,945	1,423,519	23.40%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Dump Truck	170,000	FCID820
Tractor	120,000	FCID821
Skid Steer	78,000	FCID889
Total	368,000	

Constitutional Gas Tax Fund - Summary

Special Revenue Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues						
Intergovernmental	8,022,608	8,345,653	5,823,415	0	(5,823,415)	
Miscellaneous Revenues	(8,999)	47,628	107,565	107,565	0	
Interfund Transfer	0	0	1,014,660	0	(1,014,660)	
Cash Carry Forward	0	0	151,259	900,000	748,741	
Total Revenues	8,013,610	8,393,280	7,096,899	1,007,565	(6,089,334)	Overall Revenue Increase/Decrease: -85.80%
Expenditures						
Operating	1,103	58	3,000	3,000	0	
Capital	9,387,445	10,232,250	6,838,075	0	(6,838,075)	
Reserves	0	0	255,824	1,004,565	748,741	
Total Expenditures	9,388,547	10,232,308	7,096,899	1,007,565	(6,089,334)	Overall Expenditure Increase/Decrease: -85.80%
Revenues vs. Expenditures	(1,374,938)	(1,839,028)	0	0	0	

Constitutional Gas Tax Fund

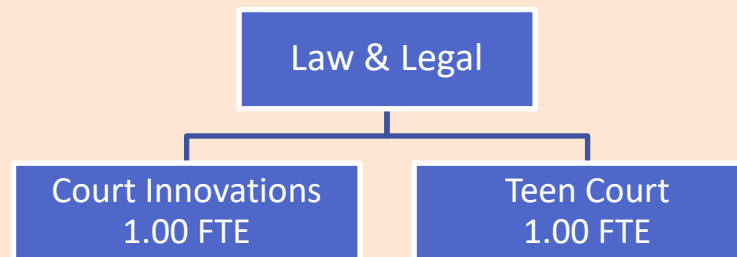
Special Revenue Fund

Fund 1112 Div. 0820	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
331490	Fed Grt - Transp - Other	7,254,398	2,794,971	0	0	0	
334490	State Grt - Transp - Other	768,211	5,550,682	5,823,415	0	(5,823,415)	Old Haw Creek Grant
361100	Interest	8,009	26,818	5,000	5,000	0	
361201	Fair Value of Investments	(17,008)	20,810	0	0	0	
366000	Contributions in Aid	0	0	102,565	102,565	0	Marineland Acres
381000	Interfund Transfer In	0	0	1,014,660	0	(1,014,660)	
399000	Cash Carry Forward	0	0	151,259	900,000	748,741	Overall Revenue Increase/Decrease:
	Total Revenues	8,013,610	8,393,280	7,096,899	1,007,565	(6,089,334)	-85.80%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	855	58	2,500	2,500	0	
549005	Bank Analysis Fees	248	0	500	500	0	
	Total Operating Expenditures	1,103	58	3,000	3,000	0	
563000	Infrastructure	27,189	72,832	0	0	0	
	Total Capital Expenditures	27,189	72,832	0	0	0	
598010	Reserve For Contingency	0	0	209,380	958,121	748,741	
598010	Reserve For Future Capital Outlay	0	0	46,444	46,444	0	Bike Paths, Signals, Paving Projects
	Total Reserves	0	0	255,824	1,004,565	748,741	
541- Road and Street Facilities							
563000	Infrastructure	1,337,648	1,813,470	1,014,660	0	(1,014,660)	Old Haw Creek Local Contribution
	Total Non-Grant Expenditures	1,337,648	1,813,470	1,014,660	0	(1,014,660)	
563000	Infrastructure	8,022,608	8,345,948	5,823,415	0	(5,823,415)	Old Haw Creek Grant
	Total Grant Expenditures	8,022,608	8,345,948	5,823,415	0	(5,823,415)	
	Total Fund Expenditures	9,388,547	10,232,308	7,096,899	1,007,565	(6,089,334)	Overall Expenditure Increase/Decrease: -85.80%

Law & Legal Funds - Summary

Special Revenue Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues						
Legal Aid (Fund 1105)	44,874	45,054	45,074	45,054	(20)	
Law Enforcement Trust (Fund 1106)	87,384	143,897	96,567	195,740	99,173	
Law Library (Fund 1107)	17,824	19,644	18,020	18,300	280	
Courthouse Facilities (Fund 1108)	171,002	198,291	364,965	410,905	45,940	
Domestic Violence Trust (Fund 1192)	12,227	12,682	62,987	73,519	10,532	
Alcohol & Drug Abuse Trust (Fund 1193)	6,658	9,952	38,255	54,156	15,901	
Court Innovations Technology (Fund 1194)	411,296	330,015	1,223,596	925,817	(297,779)	
Juvenile Diversion (Fund 1195)	17,880	19,646	18,040	18,300	260	
Crime Prevention (Fund 1196)	29,210	35,486	129,394	147,741	18,347	
Court Innovations (Fund 1197)	95,845	191,278	213,226	225,976	12,750	
Teen Court (Fund 1198)	70,058	68,053	80,449	83,203	2,754	
Total Revenues	964,258	1,073,998	2,290,573	2,198,711	(91,862)	Overall Revenue Increase/Decrease: -4.01%
Expenditures						
Legal Aid (Fund 1105)	35,233	46,406	45,074	45,054	(20)	
Law Enforcement Trust (Fund 1106)	48,453	154,557	96,567	195,740	99,173	
Law Library (Fund 1107)	16,408	20,988	18,020	18,300	280	
Courthouse Facilities (Fund 1108)	106,544	129,358	364,965	410,905	45,940	
Domestic Violence Trust (Fund 1192)	0	0	62,987	73,519	10,532	
Alcohol & Drug Abuse Trust (Fund 1193)	0	0	38,255	54,156	15,901	
Court Technology (Fund 1194)	449,536	261,674	1,223,596	925,817	(297,779)	
Juvenile Diversion (Fund 1195)	16,444	21,101	18,040	18,300	260	
Crime Prevention (Fund 1196)	48,010	41,002	129,394	147,741	18,347	
Court Innovations (Fund 1197)	148,626	170,265	213,226	225,976	12,750	
Teen Court (Fund 1198)	64,429	70,426	80,449	83,203	2,754	
Total Expenditures	933,682	915,777	2,290,573	2,198,711	(91,862)	Overall Expenditure Increase/Decrease: -4.01%
Revenues vs. Expenditures	30,576	158,221	0	0	0	



Legal Aid

Special Revenue Fund

Fund 1105 Div. 9102	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
359001	Legal Aid Fees	17,781	19,645	18,500	18,300	(200)	
361100	Interest	19	0	25	10	(15)	
381000	Interfund Transfer from General Fund	27,074	25,409	26,549	26,744	195	
	Total Fund Revenues	44,874	45,054	45,074	45,054	(20)	Overall Revenue Increase/Decrease: -0.04%
Expenditures							
564- Public Assistance Services							
549005	Bank Fees	19	0	20	0	(20)	
582007	Aid to Legal Services	33,791	45,054	45,054	45,054	0	Funding for Community Legal Svcs of Mid-Florida
	Total Operating Expenditures	33,809	45,054	45,074	45,054	(20)	
581- Inter-Fund Group Transfers Out							
591008	Transfer to Court Innovations Fund 1197	1,424	1,352	0	0	0	
	Total Interfund Transfers	1,424	1,352	0	0	0	
	Total Fund Expenditures	35,233	46,406	45,074	45,054	(20)	Overall Expenditure Increase/Decrease: -0.04%

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 Div. 9210	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
351201	Sale of Confiscated Equipment	87,123	142,273	60,000	100,000	40,000	
361100	Interest	261	1,624	200	1,000	800	
399000	Cash Carry Forward	0	0	36,367	94,740	58,373	
Total Fund Revenues		87,384	143,897	96,567	195,740	99,173	Overall Revenue Increase/Decrease: 102.70%
Expenditures							
521- Law Enforcement							
549000	Other Current Charges & Obligations	47,781	154,557	96,107	195,340	99,233	* See Note Below
549005	Bank Analysis Fees	671	0	460	400	(60)	
Total Operating Expenditures		48,453	154,557	96,567	195,740	99,173	
Total Fund Expenditures		48,453	154,557	96,567	195,740	99,173	Overall Expenditure Increase/Decrease: 102.70%

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 Div. 9103	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
359002	Law Library \$16.25	17,812	19,644	18,000	18,300	300	
361100	Interest	12	0	20	0	(20)	
Total Fund Revenues		17,824	19,644	18,020	18,300	280	Overall Revenue Increase/Decrease: 1.55%
Expenditures							
714 - Public Law Library							
512000	Regular Salaries	1,261	0	0	0	0	Split Funded Employee Moved Back to GF
514000	Overtime	4	0	0	0	0	
52XXXX	Employee Benefits	537	0	0	0	0	
Total Personnel Expenditures		1,802	0	0	0	0	
549005	Bank Analysis Fees	64	0	50	50	0	
Total Operating Expenditures		64	0	50	50	0	
566000	Books, Publ & Library Material	14,382	12,869	13,372	13,840	468	Online Access
Total Capital Expenditures		14,382	12,869	13,372	13,840	468	
581 - Interfund Transfer Out							
591008	Transfer to Court Innovations Fund 1197	161	8,119	4,598	4,410	(188)	
Total Interfund Transfers		161	8,119	4,598	4,410	(188)	
Total Fund Expenditures		16,408	20,988	18,020	18,300	280	Overall Expenditure Increase/Decrease: 1.55%

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 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Revenues							
359003	Court Facilities	171,926	190,011	172,000	175,000	3,000	
361100	Interest	661	5,969	500	1,500	1,000	
361201	Fair Value of Investments	(1,585)	2,311	0	0	0	
399000	Cash Carry Forward	0	0	192,465	234,405	41,940	
Total Fund Revenues		171,002	198,291	364,965	410,905	45,940	Overall Revenue Increase/Decrease: 12.59%
Expenditures							
712- Courthouse Facilities							
531000	Professional Services	13	6	200	100	(100)	
534006	Other Contracted Services	21,768	22,239	41,432	52,652	11,220	HVAC, Water Treatment, Pest Control
534013	IT Other Contracted Services	0	0	3,588	0	(3,588)	
544000	Rentals & Leases	898	0	1,000	1,000	0	
546001	Building/Equipment Repairs	24,899	44,571	62,000	63,000	1,000	VAV Heater & Other Repairs
546004	Maintenance Agreements	54,389	59,223	72,887	71,456	(1,431)	Elevator, HVAC, Lactation Pod Svc. Contract
546006	Small Tools & Equip	1,165	102	1,400	1,000	(400)	
546009	IT Bldg/Equip Repairs	0	0	8,500	0	(8,500)	
549000	Other Current Chrgs/Oblig	1,169	0	900	900	0	Elevator Renewal
549005	Bank Analysis Fees	320	0	500	0	(500)	
551000	Office Supplies	19	34	0	0	0	
552002	Other Operating Expenses	1,787	3,072	2,400	3,300	900	HVAC Filters
Total Operating Expenditures		106,427	129,247	194,807	193,408	(1,399)	
564000	Machinery and Equipment	0	0	27,300	0	(27,300)	Lactation Pods
Total Capital Expenditures		0	0	27,300	0	(27,300)	
572002	Interest on Advances	117	111	0	0	0	
Total Debt Expenditures		117	111	0	0	0	
598010	Reserve for Contingency	0	0	142,858	217,497	74,639	
Total Reserves		0	0	142,858	217,497	74,639	
Total Fund Expenditures		106,544	129,358	364,965	410,905	45,940	Overall Expenditure Increase/Decrease: 12.59%

Description:

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

Domestic Violence Trust

Special Revenue Fund

Fund 1192 Div. 5000	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
351103	Judgments & Fines	12,132	12,682	10,500	10,000	(500)	
361100	Interest	95	0	100	50	(50)	
399000	Cash Carry Forward	0	0	52,387	63,469	11,082	
Total Fund Revenues		12,227	12,682	62,987	73,519	10,532	Overall Revenue Increase/Decrease: 16.72%
Expenditures							
598020	Designated for Future Use	0	0	62,987	73,519	10,532	
Total Reserves		0	0	62,987	73,519	10,532	
Total Fund Expenditures		0	0	62,987	73,519	10,532	Overall Expenditure Increase/Decrease: 16.72%

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
351104	Alcohol & Other Drug Abuse	6,599	9,952	6,000	8,000	2,000	
361100	Interest	59	0	50	50	0	
399000	Cash Carry Forward	0	0	32,205	46,106	13,901	
Total Fund Revenues		6,658	9,952	38,255	54,156	15,901	Overall Revenue Increase/Decrease: 41.57%
Expenditures							
598010	Reserve	0	0	38,255	54,156	15,901	
Total Reserves		0	0	38,255	54,156	15,901	
Total Fund Expenditures		0	0	38,255	54,156	15,901	Overall Expenditure Increase/Decrease: 41.57%

Description:

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

Court Technology - Court Services

Special Revenue Fund

Fund 1194 Div. 9000	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
359004	Court Innovations Recording Fees \$2	414,286	303,848	400,000	290,000	(110,000)	
361100	Interest	2,194	18,098	1,200	3,000	1,800	
361201	Fair Value of Investments	(5,184)	7,483	0	0	0	
388100	Sale of General Capital Assets	0	586	0	0	0	
399000	Cash Carry Forward	0	0	822,396	632,817	(189,579)	
Total Fund Revenues		411,296	330,015	1,223,596	925,817	(297,779)	Overall Revenue Increase/Decrease: -24.34%
Expenditures							
601- Court Administration							
531000	Professional Services	184	19	400	400	0	
534006	Other Contracted Services	13,295	11,569	6,000	91,260	85,260	Courtroom Audio Maintenance and Repair
541001	Communications Devices & Access	0	20,084	0	0	0	New Audio Equipment in Courtrooms
541002	Communications Recurring	38,005	43,244	30,600	37,500	6,900	Network Circuit between Flagler & Volusia
546004	Maintenance Agreements	3,704	6,659	0	0	0	Moved to IT Maintenance Agreements
546008	IT Maintenance Agreements	0	4,401	27,500	20,000	(7,500)	Licenses
546006	Small Tools & Equip	94	0	0	0	0	
549005	Bank Analysis Fees	680	0	750	750	0	
551000	Office Equipment	26,533	14,234	0	0	0	Moved to IT Office Equipment
551004	IT Office Equipment	0	0	20,000	147,500	127,500	Laptops, Docks, Printers, Monitors, UPS Units
552002	Other Operating Expenses	652	0	250	250	0	
552006	Data Processing Software	2,076	1,516	7,500	7,500	0	Software Upgrades
554003	Books, Pub, Scubsrpt & Mmbshp	0	300	0	0	0	
554004	GASB96 Subscriptions	0	0	0	2,850	2,850	
Total Operating Expenditures		85,222	102,028	93,000	308,010	215,010	
564002	IT Equipment & Machinery	0	0	120,000	84,000	(36,000)	Courtroom A/V Upgrades
Total Capital Expenditures		0	0	120,000	84,000	(36,000)	
Total Expenditures		85,222	102,028	213,000	392,010	179,010	Overall Expenditure Increase/Decrease: 84.04%

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Court Technology - Court Related Technology	Special Revenue Fund
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Fund 1194		Actual	Actual	Adopted	Adopted	Changes	
Div. 9002	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
713- Information Systems							
534006	Other Contracted Services	69,372	70,400	102,680	112,948	10,268	
541002	Communications Recurring	0	0	0	18,360	18,360	Internet
546004	Maintenance Agreements	37,909	331	400	73,922	73,522	
551001	Office Equipment	36,640	0	0	0	0	
552002	Other Operating Expenses	388	0	0	0	0	
	Total Operating Expenditures	144,309	70,731	103,080	205,230	102,150	
603- Public Defender Administration							
564000	Equipment	145,051	0	50,000	50,000	0	Network Upgrades
	Total Capital Expenditures	145,051	0	50,000	50,000	0	
	Total Expenditures	289,360	70,731	153,080	255,230	102,150	

Court Technology - State Attorney	Special Revenue Fund
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Fund 1194		Actual	Actual	Adopted	Adopted	Changes	
Div. 9100	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
602- State Attorney Administration							
541002	Communications Recurring	9,600	9,900	26,255	54,855	28,600	Radio Fees, Addtl Comm. Moved from General Fund
546004	Maintenance Agreements	11,368	4,734	15,000	15,000	0	
551000	Office Supplies	0	0	2,000	2,000	0	
551001	Office Equipment	16,950	0	8,000	8,000	0	
552002	Other Operating Expense	0	0	1,000	1,000	0	
552006	Data Processing Software	6,943	22,258	60,000	60,000	0	Upgrade to Management Software System
	Total Operating Expenditures	44,861	36,892	112,255	140,855	28,600	
564002	IT Equipment & Machinery	0	0	15,000	15,000	0	Hardware for Servers/Storage
	Total Capital Expenditures	0	0	15,000	15,000	0	
	Total Expenditures	44,861	36,892	127,255	155,855	28,600	Overall Expenditure Increase/Decrease: 22.47%

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Court Technology - Public Defender

Special Revenue Fund

Fund 1194 Div. 9101	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures							
603- Public Defender Administration							
541002	Communications Recurring	23,341	23,347	34,637	39,648	5,011	Wireless Communications
546004	Maintenance Agreements	4,751	10,164	7,778	7,778	0	
551000	Office Supplies	441	742	3,000	3,000	0	
551001	Office Equipment	145	10,206	800	800	0	
552006	Data Processing Software	1,415	1,587	14,562	14,562	0	Research Software
554000	Books, Pub, Scubsrpt & Mmbshp	0	5,978	0	0	0	
	Total Operating Expenditures	30,093	52,024	60,777	65,788	5,011	
564002	IT Equipment & Machinery	0	0	7,675	7,675	0	Laptop, Smart-UPS, Desk Top Printers
	Total Capital Expenditures	0	0	7,675	7,675	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	30,093	52,024	68,452	73,463	5,011	7.32%

Court Technology - Criminal Conflict & Civil Regional Counsel

Special Revenue Fund

Fund 1194 Div. 9105	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	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	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	0	0	5,700	5,700	0	0.00%
598010	Reserve for Contingency	0	0	656,109	43,559	(612,550)	
	Total Reserves	0	0	656,109	43,559	(612,550)	
							Overall Expenditure Increase/Decrease:
	Total Fund Expenditures	449,536	261,674	1,223,596	925,817	(297,779)	-24.34%

Juvenile Diversion

Special Revenue Fund

Fund 1195		Actual	Actual	Adopted	Adopted	Changes	
Div. 4900	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
359007	Juvenile Assessment	5,931	6,542	6,000	6,100	100	
359008	Juvenile Alternatives	5,931	6,542	6,000	6,100	100	
359009	Teen Court	5,949	6,562	6,000	6,100	100	
361100	Interest	68	0	40	0	(40)	
Total Fund Revenues		17,880	19,646	18,040	18,300	260	Overall Revenue Increase/Decrease: 1.44%
Expenditures							
719- Other Operating Court Costs							
549005	Bank Analysis Fees	8	0	10	0	(10)	
Total Operating Expenditures		8	0	10	0	(10)	
581- Inter-Fund Group Transfers Out							
591008	Transfer to Court Innovations Fund 1197	16,436	21,101	18,030	18,300	270	
Total Interfund Transfers		16,436	21,101	18,030	18,300	270	
Total Fund Expenditures		16,444	21,101	18,040	18,300	260	Overall Expenditure Increase/Decrease: 1.44%

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
359006	Crime Prevention	29,472	32,078	29,000	29,000	0	
361100	Interest	368	2,403	150	150	0	
361201	Fair Value of Investments	(629)	1,006	0	0	0	
399000	Cash Carry Forward	0	0	100,244	118,591	18,347	Overall Revenue Increase/Decrease:
Total Fund Revenues		29,210	35,486	129,394	147,741	18,347	14.18%
Expenditures							
521- Law Enforcement							
531000	Professional Services	30	2	100	100	0	
549005	Bank Analysis Fees	40	0	100	100	0	
534006	Other Contracted Services	0	41,000	0	0	0	Counseling
Total Operating Expenditures		70	41,002	200	200	0	
581004	Aid to Other Governments	47,940	0	30,000	11,000	(19,000)	Flagler PAL Championship Fitness Program
Total Grant and Aid Expenditures		47,940	0	30,000	11,000	(19,000)	
598010	Reserve for Contingency	0	0	99,194	136,541	37,347	
Total Reserves		0	0	99,194	136,541	37,347	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		48,010	41,002	129,394	147,741	18,347	14.18%

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		Actual	Actual	Adopted	Adopted	Changes	
Div. 4903	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Revenues							
359005	Court Innovations	17,783	19,676	18,000	18,300	300	
361100	Interest	41	0	55	20	(35)	
381000	Interfund Transfer from General Fund	60,000	141,031	168,016	163,975	(4,041)	
381000	Interfund Transfer from Juvenile Diversion	16,436	21,101	18,030	18,300	270	
381000	Interfund Transfer from Legal Aid	1,424	1,352	0	0	0	
381000	Interfund Transfer from Law Library	161	8,119	4,598	4,410	(188)	
399000	Cash Carry Forward	0	0	4,527	20,971	16,444	
	Total Fund Revenues	95,845	191,278	213,226	225,976	12,750	Overall Revenue Increase/Decrease: 5.98%
Expenditures							
719- Other Operating Court Costs							
512000	Regular Salaries	38,241	43,100	46,925	50,794	3,869	1.0 FTE with 3.9% COLA
52XXXX	Employee Benefits	17,553	20,355	23,683	26,662	2,979	
	Total Personnel Expenditures	55,794	63,456	70,608	77,456	6,848	
534006	Other Contracted Services	91,486	105,259	136,598	143,000	6,402	Substance Testing, Drug Treatment Services
540000	Travel Expenses	0	0	2,500	2,000	(500)	NADCP Conference
541002	Communications Recurring	0	0	50	50	0	
542000	Postage	0	0	50	50	0	
549005	Bank Analysis Fees	136	0	220	220	0	
551000	Office Supplies	0	152	300	300	0	
552002	Other Operating Expenses	1,210	1,349	1,300	1,300	0	Screening Kits
554001	Publications/Memberships	0	50	100	100	0	
555001	Training and Educational Costs	0	0	500	500	0	
555002	Conference/Seminar Registration	0	0	1,000	1,000	0	
	Total Operating Expenditures	92,832	106,809	142,618	148,520	5,902	
	Total Fund Expenditures	148,626	170,265	213,226	225,976	12,750	Overall Expenditure Increase/Decrease: 5.98%

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
359010	Teen Court - 7/2005 \$3	19,474	21,408	19,500	20,500	1,000	
361100	Interest	90	0	50	50	0	
381000	Interfund Transfer (General Fund)	50,494	46,645	45,767	58,757	12,990	
399000	Cash Carry Forward	0	0	15,132	3,896	(11,236)	
Total Fund Revenues		70,058	68,053	80,449	83,203	2,754	Overall Revenue Increase/Decrease: 3.42%
Expenditures							
719- Other Operating Court Costs							
512000	Regular Salaries	43,372	45,706	48,360	48,630	270	1.0 FTE with 3.9% COLA
52XXXX	Employee Benefits	18,524	20,871	23,989	26,198	2,209	
Total Personnel Expenditures		61,896	66,577	72,349	74,828	2,479	
534006	Other Contracted Services	1,906	3,186	6,000	5,000	(1,000)	Counseling and Substance Testing Services
564000	Travel & Per Diem	0	244	500	1,500	1,000	
542000	Postage	10	14	50	50	0	
547000	Printing & Binding	0	0	50	50	0	
549005	Bank Analysis Fees	72	0	75	75	0	
551000	Office Supplies	294	121	175	500	325	
551001	Office Equipment	52	0	0	0	0	
554001	Publications/Memberships	200	200	200	200	0	
552002	Other Operating Expenses	0	35	0	0	0	
555001	Education/Training	0	0	550	0	(550)	
555002	Conference & Seminar Registration	0	50	500	1,000	500	
Total Operating Expenditures		2,533	3,849	8,100	8,375	275	
Total Fund Expenditures		64,429	70,426	80,449	83,203	2,754	Overall Expenditure Increase/Decrease: 3.42%

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues						
Tourist Development Tax	4,432,216	4,587,561	4,250,000	4,400,000	150,000	
Intergovernmental	125,037	9,580,292	0	0	0	
Interest	23,404	294,271	33,000	190,000	157,000	
Other - Excess Fees	37,117	32,093	0	25,000	25,000	
Cash Carry Forward	0	0	6,086,756	11,560,170	5,473,414	
Total Fund Revenues	4,617,774	14,494,217	10,369,756	16,175,170	5,805,414	Overall Revenue Increase/Decrease: 55.98%
Expenditures						
TDC Capital Projects (Fund 1109)	87,225	27,725	4,922,682	6,138,778	1,216,096	
TDC Promos & Advertising (Fund 1110)	1,772,876	1,906,604	3,785,007	7,735,083	3,950,076	
TDC Beach Restoration (Fund 1111)	1,247,979	11,481,498	1,662,067	2,301,309	639,242	
Total Fund Expenditures	3,108,080	13,415,827	10,369,756	16,175,170	5,805,414	Overall Expenditure Increase/Decrease: 55.98%
Revenues vs. Expenditures	1,509,694	1,078,390	0	0	0	

Tourist Development
5.475 FTE

Primary Functions

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



Goals FY 2024-2025

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

Strategic Plan Focus Area

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

Strategic Objectives

Destination Development

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

Strategic Objectives (continued)

Visitor Experience

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

Organizational Excellence

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Increase Tourist Development Tax Collections	%	22.83%	3.51%	0.00%	0.00%
2. Rooms sold (12 months)	#	536,990	502,736	500,000	495,000
3. Occupancy (12 months)	%	53.52%	47.49%	45%	41%
4. Average Daily Rate (12 months)	\$	\$166.30	\$191.24	\$178.60	\$167.00

Major Initiatives / Highlights

- Acquired a new advertising agency and executed an eco-tourism advertising campaign- *Trails, Tides, and Laid-Back Vibes*.
- Spearheaded Flagler County County's participation in the nation's Arts & Economic Prosperity study.
- Led a three-year strategic plan initiative for the Flagler County Cultural Council.
- Co-Hosted the county's first ever "Celebrate Trails Day" community event with the City of Palm Coast.
- Hosted two press trips for media and advertising coverage.
- Received a Flagler Award for our in-house marketing, advertising, and media coverage of the Hang 8 Dog Surfing Event.
- TDC recommendation of \$745,000 capital Project Grant for future tourism infrastructure and development.
- Hosted stakeholder informational meeting for Eco-Discovery Center to solicit participation and partnerships.
- Hired and trained Marketing Media Manager

Tourist Development - Capital Projects

Special Revenue Fund

Fund 1109		Actual	Actual	Adopted	Adopted	Changes	
Div. 4700	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
312101	Tourist Dev Tax - Sales, Use & Fuel	886,443	917,512	850,000	880,000	30,000	Local Option Tourist Tax Levy is 5% (20% Allocation)
361100	Interest	11,652	126,228	15,000	75,000	60,000	
361201	Fair Value of Investments	(29,648)	47,233	0	0	0	
386702	Excess Fees - Tax Collector	7,423	6,419	0	5,000	5,000	
399000	Cash Carry Forward	0	0	4,057,682	5,178,778	1,121,096	
Total Fund Revenues		875,871	1,097,392	4,922,682	6,138,778	1,216,096	Overall Revenue Increase/Decrease: 24.70%
Expenditures							
575- Special Recreation Facilities							
531000	Professional Services	1,012	111	2,500	2,500	0	
534008	Comm Fees - Tax Collector	26,593	27,614	25,500	26,400	900	Tax Collector Commissions
549005	Bank Analysis Fees	56	0	2,500	2,500	0	
Total Operating Expenditures		27,661	27,725	30,500	31,400	900	
573- Cultural Services							
581004	Aid to Other Govts	59,564	0	0	0	0	
Total Award Expenditures		59,564	0	0	0	0	
598020	Designated for Future Use	0	0	4,892,182	6,107,378	1,215,196	\$5.3 Million Eco-Center & \$745,372 for Capital Project Grant
Total Reserves		0	0	4,892,182	6,107,378	1,215,196	
							Overall Expenditure Increase/Decrease: 24.70%
Total Fund Expenditures		87,225	27,725	4,922,682	6,138,778	1,216,096	

Tourist Development - Operating: Promos & Advertising

Special Revenue Fund

Fund 1110		Actual	Actual	Adopted	Adopted	Changes	
Div. 4700	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
312101	Tourist Dev Tax - Sales, Use & Fuel	2,659,329	2,752,536	2,550,000	2,640,000	90,000	Local Option Tourist Tax Levy is 5% (60% Allocation)
361100	Interest	8,556	96,839	15,000	75,000	60,000	
361100	Fair Value of Investments	(21,331)	35,729	0	0	0	
386702	Excess Fees - Tax Collector	22,270	19,256	0	15,000	15,000	
383106	Subscriptions - GASB 96	0	152,998	0	0	0	
399000	Cash Carry Forward	0	0	1,220,007	5,005,083	3,785,076	Overall Revenue Increase/Decrease:
	Total Fund Revenues	2,668,825	3,057,359	3,785,007	7,735,083	3,950,076	104.36%
Expenditures							
559- Other Economic Environment							
512000	Regular Salaries	341,471	365,734	407,524	431,594	24,070	5.475 FTE with 3.9% COLA
514000	Overtime	287	150	0	0	0	
52XXXX	Employee Benefits	125,778	143,739	191,556	209,619	18,063	
	Total Personnel Expenditures	467,536	509,624	599,080	641,213	42,133	
531000	Professional Services	9,234	54,971	5,600	6,560	960	Audit Fees
534006	Other Contracted Services	233,702	230,374	203,137	294,224	91,087	Annual Visitor Economic Research
534008	Comm Fees - Tax Collector	79,780	82,843	76,500	79,200	2,700	Tax Collector Commissions
534013	IT Other Contracted Services	0	0	77,500	80,450	2,950	Media Services
540000	Travel and Per Diem	2,358	5,378	12,000	14,600	2,600	
541001	Communications Devices and Acces.	66	786	650	200	(450)	
541002	Communications Recurring	10,639	10,484	9,456	9,241	(215)	Cable, Wireless, Surfcam
542000	Freight & Postage	8,451	9,659	12,000	10,000	(2,000)	Visitor Packages
543000	Utilities Expense	3,987	4,795	4,280	4,900	620	
544000	Rentals & Lease	12,906	21,931	61,276	62,156	880	FC Airport Office Space & Vehicle
544001	IT Rentals & Leases	0	0	1,335	0	(1,335)	
544003	Long Term IT Leases	0	0	0	1,340	1,340	
545001	General Liability Insurance	1,112	(204)	1,309	1,440	131	
545003	Vehicle Insurance	546	564	336	370	34	
546001	Bldg/Equip Repairs	149	0	0	0	0	
546003	Vehicle Repair	374	1,633	550	500	(50)	
546004	Maintenance Agreements	4,976	7,709	662	6,700	6,038	Hosting Services
546006	Small Tools & Equipment	746	2,876	0	0	0	
546008	IT Maintenance Agreements	0	0	7,225	1,092	(6,133)	
547000	Printing & Binding	20,468	34,266	50,000	51,527	1,527	Brochures & Guides

(continued on next page)

Tourist Development - Operating: Promos & Advertising

Special Revenue Fund

Fund 1110		Actual	Actual	Adopted	Adopted	Changes	
Div. 4700	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures (continued)							
548001	Promotional Activities	46,255	63,223	90,480	81,228	(9,252)	Promotional Items and SEMG
548003	Promotional - City of Palm Coast	20,000	0	0	0	0	
548004	Promotional - Special Event	100,099	57,300	100,000	100,000	0	Sporting Events & Meetings
549000	Other Current Charges/Obligations	6,160	1,445	25,000	27,500	2,500	Event Sponsorships
549004	Advertising	628,992	492,098	700,000	750,000	50,000	Digital, Social, & Print
549005	Bank Analysis Fees	1,016	0	800	800	0	
551000	Office Supplies	1,524	1,716	2,000	2,000	0	
551001	Office Equipment	8,663	1,131	5,000	2,000	(3,000)	
552001	Gas, Oil, & Lubricants	572	321	1,000	1,000	0	
552002	Other Operating Expenses	2,171	4,002	7,500	5,000	(2,500)	Destination Improvements
552006	Data Processing Software	17,390	17,778	20,680	1,780	(18,900)	
554001	Publications and Memberships	39,369	62,945	67,122	76,572	9,450	Annual Subscription Increases
554004	GASB 96 Subscriptions	0	0	0	495	495	
555001	Training & Education	1,244	6,864	2,000	2,000	0	
555002	Conferences & Seminars	4,027	1,817	13,270	11,285	(1,985)	
Total Operating Expenditures		1,266,977	1,178,704	1,558,668	1,686,160	127,492	
564005	GASB 96 Subscription Cap Outlay	0	152,998	0	0	0	
Total Capital		0	152,998	0	0	0	
584- Capital Lease Aq							
271004	Principal Expense - Gasb 96	0	13,797	0	0	0	
572007	Lease Interest Gasb 96	0	1,153	0	0	0	
571003	Lease Principal -Gasb 87	36,975	30,507	0	0	0	
572006	Lease Interest Gasb 87	1,388	468	0	0	0	
Total Debt		38,363	45,925	0	0	0	
581- Interfund Transfer Out							
591001	Interfund Transfer	0	19,353	0	0	0	
Total Transfers		0	19,353	0	0	0	
598020	Designated for Future Use	0	0	1,627,259	5,407,710	3,780,451	\$5 Million Eco-Center
Total Reserves		0	0	1,627,259	5,407,710	3,780,451	
Total Fund Expenditures						Overall Expenditure Increase/Decrease:	
		1,772,876	1,906,604	3,785,007	7,735,083	3,950,076	104.36%

Tourist Development - Beach Restoration

Special Revenue Fund

Fund 1111		Actual	Actual	Adopted	Adopted	Changes	
Div. 4700	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
312101	Tourist Dev Tax - Sales, Use & Fuel	886,443	917,512	850,000	880,000	30,000	Local Option Tourist Tax Levy is 5% (20% Allocation)
331390	Fed Grt-Phys Env-Other	57,217	5,407,687	0	0	0	
334390	State Grt-Phys Env-Other	58,284	3,837,639	0	0	0	
337200	Local Gov Grant- Public Safety	9,536	329,942	0	0	0	
337306	Loc Gov - City of Flagler Beach	0	5,025	0	0	0	
361100	Interest	3,196	71,204	3,000	40,000	37,000	
361201	Fair Value of Investments	(7,155)	18,149	0	0	0	
386702	Excess Fees - Tax Collector	7,423	6,419	0	5,000	5,000	
399000	Cash Carry Forward	0	0	809,067	1,376,309	567,242	
Total Fund Revenues		1,014,945	10,593,576	1,662,067	2,301,309	639,242	Overall Revenue Increase/Decrease: 38.46%
Expenditures							
537- Conservation and Resource Management							
531000	Professional Services	38,149	296,402	220,000	220,000	0	Misc. Professional Services For Dune Repairs
534006	Other Contracted Services	125,750	15,000	0	0	0	
534008	Comm Fees - Tax Collector	26,593	27,614	25,500	26,400	900	Tax Collector Commissions
549000	Other Current Chrgs/Oblig	149,374	0	0	0	0	
549005	Bank Analysis Fees	96	0	2,000	2,000	0	
Total Operating Expenditures		339,961	339,017	247,500	248,400	900	
564000	Machinery and Equipment	0	0	137,500	0	(137,500)	50% of Drone
Total Capital Expenditures		0	0	137,500	0	(137,500)	
581007	Aid to Flagler Beach	107,895	0	0	0	0	
582009	Other Entities	5,025	130,000	0	0	0	
Total Aid Expenditures		112,920	130,000	0	0	0	
546005	North Dune Restoration	0	6,817,207	0	0	0	
582009	Other Entities	1,730	3,477,116	0	0	0	
581007	Aid to Flagler Beach	58,284	13,828	0	0	0	
582009	Other Entities	74,559	0	0	0	0	
Total Grants		134,574	10,308,151	0	0	0	
581- Interfund Transfer Out							
591001	Interfund Transfer for Debt Service	660,524	704,330	0	0	0	TDT Series 2017 Paid off Early
Total Interfund Transfers		660,524	704,330	0	0	0	
598020	Designated for Future Use	0	0	1,277,067	2,052,909	775,842	
Total Reserves		0	0	1,277,067	2,052,909	775,842	
Total Fund Expenditures		1,247,979	11,481,498	1,662,067	2,301,309	639,242	Overall Expenditure Increase/Decrease: 38.46%

Opioid Settlement

Special Revenue Fund

Fund 1113		Actual	Actual	Adopted	Adopted	Changes	Comments
Div. 0506		FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	
Revenues							
361100	Interest	0	0	0	150	150	
369303	Opioid Settlement	0	65,096	0	0	0	
399000	Cash Carry Forward	0	0	0	65,396	65,396	
Total Fund Revenues		0	65,096	0	65,546	65,546	Overall Revenue Increase/Decrease: 100.00%
534006	Other Contracted Services	0	0	0	65,396	65,396	
Total Expenditures		0	0	0	65,396	65,396	
Total Fund Expenditures		0	0	0	65,396	65,396	Overall Expenditure Increase/Decrease: 100.00%

Washington Oaks Park Dune Restoration

Special Revenue Fund

Fund 1114		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
331390	Fed Grt-Phys Env -Other	0	1,826,554	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Total Fund Revenues		0	1,826,554	0	0	0	
581027	Washington Oaks Pk Dune Rest	0	1,826,554	0	0	0	Overall Expenditure Increase/Decrease: 0.00%
Total Grant Expenditures		0	1,826,554	0	0	0	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		0	1,826,554	0	0	0	0.00%

Environmentally Sensitive Lands - Summary

Special Revenue Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues						
Ad Valorem Tax	1,294,088	1,526,951	1,717,554	1,956,802	239,248	
Interest	16,961	196,456	2,100	150,050	147,950	
Cash Carry Forward	0	0	6,485,094	8,665,996	2,180,902	
Total Fund Revenues	1,311,049	1,723,407	8,204,748	10,772,848	2,568,100	Overall Revenue Increase/Decrease: 31.30%
Expenditures						
Old Fund (Fund 1117)	3,099	1,204	64,264	38,689	(25,575)	
New Fund (Fund 1119)	9,564	156	8,140,484	10,734,159	2,593,675	
Total Fund Expenditures	12,663	1,360	8,204,748	10,772,848	2,568,100	Overall Expenditure Increase/Decrease: 31.30%
Revenues vs. Expenditures	1,298,386	1,722,047	0	0	0	

Environmentally Sensitive Lands (Old Fund)

Special Revenue Fund

Fund 1117		Actual	Actual	Adopted	Adopted	Changes	
Div. 0326	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Revenues							
361100	Interest	408	3,813	100	50	(50)	
361201	Fair value of Investments	(1,013)	1,476	0	0	0	
399000	Cash Carry Forward	0	0	64,164	38,639	(25,525)	Overall Expenditure Increase/Decrease:
	Total Fund Revenues	(605)	5,289	64,264	38,689	(25,575)	-39.80%
537- Conservation and Resource Management							
531000	Professional Services	2,537	1,204	25,075	3,000	(22,075)	Surveys and Appraisals
549005	Bank Fees	562	0	550	100	(450)	
	Total Operating Expenditures	3,099	1,204	25,625	3,100	(22,525)	
598020	Reserve for Future Use	0	0	38,639	35,589	(3,050)	
	Total Reserves	0	0	38,639	35,589	(3,050)	
	Total Fund Expenditures	3,099	1,204	64,264	38,689	(25,575)	Overall Expenditure Increase/Decrease: -39.80%

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
311000	Ad Valorem Taxes	1,276,764	1,504,370	1,717,554	1,956,802	239,248	0.1250 Mills
311001	Ad Valorem Taxes/Delinquent Taxes	17,324	22,581	0	0	0	
361100	Interest	16,553	192,643	2,000	150,000	148,000	
361201	Fair Value of Investment	(41,747)	65,384	0	0	0	
399000	Cash Carry Forward	0	0	6,420,930	8,627,357	2,206,427	Overall Revenue Increase/Decrease:
	Total Revenues	1,268,894	1,784,978	8,140,484	10,734,159	2,593,675	31.86%
Expenditures							
537- Conservation and Resources Management							
531000	Professional Services	8,993	156	38,500	24,000	(14,500)	Appraisals & Fees
549005	Bank Analysis Fees	570	0	500	500	0	
	Total Operating Expenditures	9,564	156	39,000	24,500	(14,500)	
598020	Reserve for Future Use	0		8,101,484	10,709,659	2,608,175	
	Total Reserves	0	0	8,101,484	10,709,659	2,608,175	
	Total Expenditures	9,564	156	8,140,484	10,734,159	2,593,675	Overall Expenditure Increase/Decrease: 31.86%

Description:

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

Utility Regulatory Authority

Special Revenue Fund

Fund 1120 Div. 5000	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
361100	Interest	58	0	50	50	0	
399000	Cash Carry Forward	0	0	22,286	22,236	(50)	Overall Revenue Increase/Decrease:
	Total Fund Revenues	58	0	22,336	22,286	(50)	-0.22%
598010	Reserve for Contingency	0	0	22,336	22,286	(50)	
	Total Reserves	0	0	22,336	22,286	(50)	
	Total Fund Expenditures	0	0	22,336	22,286	(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 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues						
Recreation Impact Fee	325,056	521,333	140,500	157,500	17,000	
Interest	(2,700)	28,823	935	11,340	10,405	
Cash Carry Forward	0	0	758,163	587,880	(170,283)	
Total Fund Revenues	322,356	550,156	899,598	756,720	(142,878)	Overall Revenue Increase/Decrease: -15.88%
Expenditures						
Impact Fee - Park D1 (Fund 1121)	0	0	83,910	120,961	37,051	
Impact Fee - Park D2 (Fund 1122)	0	0	14,787	17,424	2,637	
Impact Fee - Park D3 (Fund 1123)	0	0	49,193	64,728	15,535	
Impact Fee - Park D4 (Fund 1124)	0	0	67,705	84,422	16,717	
Parks Impact Fee Zone 1 (Fund 1132)	55,900	987	205,911	137,450	(68,461)	
Parks Impact Fee Zone 2 (Fund 1133)	48	1	7,804	38,970	31,166	
Parks Impact Fee Zone 3 (Fund 1134)	77	4	179,296	175,892	(3,404)	
Parks Impact Fee Zone 4 (Fund 1135)	56	3	644	0	(644)	
Library Trust (Fund 1159)	0	0	290,348	116,873	(173,475)	
Total Fund Expenditures	56,080	994	899,598	756,720	(142,878)	Overall Expenditure Increase/Decrease: -15.88%
Revenues vs. Expenditures	266,276	549,161	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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
324610	Impact Fee-Resi-Cultr Rec	23,885	36,613	30,000	30,000	0	
361100	Interest	19	67	30	100	70	
361201	Fair Value of Investments	0	176	0	0	0	
399000	Cash Carry Forward	0	0	53,880	90,861	36,981	Overall Revenue Increase/Decrease:
Total Fund Revenues		23,905	36,856	83,910	120,961	37,051	44.16%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	0	0	50	100	50	
549005	Bank Analysis Fees	0	0	50	0	(50)	
Total Operating Expenditures		0	0	100	100	0	
563000	Infrastructure	0	0	0	62,550	62,550	Bing's Master Plan Improvements
Total Capital Expenditures		0	0	0	62,550	62,550	
598020	Reserve - Future Use	0	0	83,810	58,311	(25,499)	
Total Reserves		0	0	83,810	58,311	(25,499)	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		0	0	83,910	120,961	37,051	44.16%

Park Impact Fee D2

Special Revenue Fund

Fund 1122 Div. 6001	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
324610	Impact Fee-Resi-Cultr Rec	3,814	5,097	5,500	5,500	0	
361100	Interest	3	0	10	10	0	
399000	Cash Carry Forward	0	0	9,277	11,914	2,637	
Total Fund Revenues		3,817	5,097	14,787	17,424	2,637	Overall Revenue Increase/Decrease: 17.83%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	0	0	50	100	50	
549005	Bank Analysis Fees	0	0	50	0	(50)	
Total Operating Expenditures		0	0	100	100	0	
598020	Reserve - Future Use	0	0	14,687	17,324	2,637	
Total Reserves		0	0	14,687	17,324	2,637	
Total Fund Expenditures							Overall Expenditure Increase/Decrease: 17.83%
		0	0	14,787	17,424	2,637	

Park Impact Fee D3

Special Revenue Fund

Fund 1123 Div. 6001	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
324610	Impact Fee-Resi-Cultr Rec	19,167	16,063	15,000	15,000	0	
361100	Interest	21	27	30	30	0	
361201	Fair Value of Investments	0	70	0	0	0	
399000	Cash Carry Forward	0	0	34,163	49,698	15,535	Overall Revenue Increase/Decrease:
Total Fund Revenues		19,188	16,160	49,193	64,728	15,535	31.58%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	0	0	50	0	(50)	
549005	Bank Analysis Fees	0	0	50	0	(50)	
Total Operating Expenditures		0	0	100	0	(100)	
563000	Infrastructure	0	0	0	64,728	64,728	4-H Barns
Total Reserves		0	0	0	64,728	64,728	
598020	Reserve for Future Capital Outlay	0	0	49,093	0	(49,093)	
Total Reserves		0	0	49,093	0	(49,093)	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		0	0	49,193	64,728	15,535	31.58%

Park Impact Fee D4

Special Revenue Fund

Fund 1124 Div. 6001	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
324610	Impact Fee-Resi-Cultr Rec	19,685	43,080	25,000	37,000	12,000	
361100	Interest	14	67	30	1,000	970	
361201	Fair Value of Investments	0	176				
399000	Cash Carry Forward	0	0	42,675	46,422	3,747	
Total Fund Revenues		19,700	43,323	67,705	84,422	16,717	Overall Revenue Increase/Decrease: 24.69%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	0	0	50	100	50	
549005	Bank Analysis Fees	0	0	50	0	(50)	
Total Operating Expenditures		0	0	100	100	0	
563000	Infrastructure	0	0	59,481	0	(59,481)	Bull Creek Pavilion & Concession Stand (split funded)
Total Capital Expenditures		0	0	59,481	0	(59,481)	
598020	Reserve - Future Use	0	0	8,124	84,322	76,198	
Total Reserves		0	0	8,124	84,322	76,198	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		0	0	67,705	84,422	16,717	24.69%

Park Impact Fee Zone 1

Special Revenue Fund

Fund 1132 Div. 4900	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
324610	Zone 1 - Recreation Impact Fee	144,087	(100)	0	0	0	New Impact Fee Funds
361100	Interest	1,141	10,130	100	5,000	4,900	
361201	Fair Value of Investments	(2,664)	4,148	0	0	0	
399000	Cash Carry Forward	0	0	205,811	132,450	(73,361)	
Total Fund Revenues		142,564	14,178	205,911	137,450	(68,461)	Overall Revenue Increase/Decrease: -33.25%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	83	10	75	0	(75)	
549005	Bank Analysis Fees	56	0	75	0	(75)	
549000	Oth Curr Chgs and Obligations	0	246	0	0	0	
Total Operating Expenditures		139	256	150	0	(150)	
563000	Infrastructure	55,761	730	0	137,450	137,450	Bing's Master Plan Improvements
Total Capital Expenditures		55,761	730	0	137,450	137,450	
598040	Reserve for Future Capital Outlay	0	0	205,761	0	(205,761)	
Total Reserves		0	0	205,761	0	(205,761)	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		55,900	987	205,911	137,450	(68,461)	-33.25%

Park Impact Fee Zone 2

Special Revenue Fund

Fund 1133 Div. 4900	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
324610	Zone 2 - Recreation Impact Fee	7,676	0	0	0	0	
361100	Interest	100	791	100	100	0	
361201	Fair Value of Investments	(206)	336	0	0	0	
399000	Cash Carry Forward	0	0	7,704	38,870	31,166	Overall Revenue Increase/Decrease:
Total Fund Revenues		7,570	1,127	7,804	38,970	31,166	399.36%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	8	1	25	0	(25)	
549005	Bank Analysis Fees	40	0	50	0	(50)	
Total Operating Expenditures		48	1	75	0	(75)	
563000	Infrastructure	0	0	0	38,970	38,970	Princess Place Disc Golf
Total Capital Expenditures		0	0	0	38,970	38,970	
598040	Reserve for Future Capital Outlay	0	0	7,729	0	(7,729)	
Total Reserves		0	0	7,729	0	(7,729)	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		48	1	7,804	38,970	31,166	399.36%

Park Impact Fee Zone 3

Special Revenue Fund

Fund 1134 Div. 4900	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
324610	Zone 3 - Recreation Impact Fee	23,445	0	0	0	0	
361100	Interest	489	4,312	250	5,000	4,750	
361201	Fair Value of Investments	(1,140)	1,715	0	0	0	
399000	Cash Carry Forward	0	0	179,046	170,892	(8,154)	Overall Revenue Increase/Decrease:
Total Fund Revenues		22,794	6,027	179,296	175,892	(3,404)	-1.90%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	37	4	50	0	(50)	
549005	Bank Analysis Fees	40	0	100	0	(100)	
Total Operating Expenditures		77	4	150	0	(150)	
563000	Infrastructure	0	0	0	175,892	175,892	4-H Barns
Total Capital		0	0	0	175,892	175,892	
598040	Reserve for Future Capital Outlay	0	0	179,146	0	(179,146)	
Total Reserves		0	0	179,146	0	(179,146)	
Total Fund Expenditures							Overall Expenditure Increase/Decrease:
		77	4	179,296	175,892	(3,404)	-1.90%

Park Impact Fee Zone 4

Special Revenue Fund

Fund 1135 Div. 4900	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
324610	Zone 4 - Recreation Impact Fee	24,809	268	0	0	0	
361100	Interest	334	2,651	300	0	(300)	
361201	Fair Value of Investments	(700)	1,057	0	0	0	
399000	Cash Carry Forward	0	0	344	0	(344)	
Total Fund Revenues		24,443	3,976	644	0	(644)	Overall Revenue Increase/Decrease: -100.00%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	16	3	25	0	(25)	
549005	Bank Analysis Fees	40	0	100	0	(100)	
Total Operating Expenditures		56	3	125	0	(125)	
563000	Infrastructure	0	0	519	0	(519)	Bull Creek Pavilion & Concession Stand (split funded)
Total Capital Expenditures		0	0	519	0	(519)	
Total Fund Expenditures		56	3	644	0	(644)	Overall Expenditure Increase/Decrease: -100.00%

Library Trust Impact Fee

Special Revenue Fund

Fund 1159 Div. 6001	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
324610	Impact Fee - Res Cul/Rec	58,487	420,311	65,000	70,000	5,000	
361100	Interest	88	2,103	85	100	15	
361201	Fair Value of Investments	(198)	997	0	0	0	
399000	Cash Carry Forward	0	0	225,263	46,773	(178,490)	
Total Fund Revenues		58,377	423,411	290,348	116,873	(173,475)	Overall Revenue Increase/Decrease: -59.75%
Expenditures							
571- Libraries							
531000	Professional Services	0	0	50	100	50	
549005	Bank Analysis Fees	0	0	50	0	(50)	
Total Operating Expenditures		0	0	100	100	0	
562000	Buildings	0	0	200,000	0	(200,000)	Nexus Center
Total Capital Expenditures		0	0	200,000	0	(200,000)	
598020	Reserve for Future Capital Outlay	0	0	90,248	116,773	26,525	
Total Reserves		0	0	90,248	116,773	26,525	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		0	0	290,348	116,873	(173,475)	-59.75%

Transportation Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues						
Impact Fees	315,923	1,009,111	270,000	325,000	55,000	
Interest	(8,157)	141,873	8,700	69,000	60,300	
Cash Carry Forward	0	0	741,350	2,461,984	1,720,634	
Total Fund Revenues	307,766	1,150,984	1,020,050	2,855,984	1,835,934	Overall Revenue Increase/Decrease: 179.98%
Expenditures						
Trans. Impact Fee - Old East (Fund 1130)	22,402	236,239	9,519	981,344	971,825	
Trans. Impact Fee - West (Fund 1131)	80	40,861	99,436	109,757	10,321	
Trans. Impact Fee - East New (Fund 1137)	288	1,671	79,511	199,366	119,855	
Trans. Impact Fee - D1 (Fund 1154)	0	0	611,165	905,833	294,668	
Trans. Impact Fee - D2 (Fund 1155)	0	0	220,419	659,684	439,265	
Total Fund Expenditures	22,769	278,771	1,020,050	2,855,984	1,835,934	Overall Expenditure Increase/Decrease: 179.98%
Revenues vs. Expenditures	284,996	872,213	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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
337403	LG Grt - Trans City of Bunnell	0	482,119	0	0	0	
361100	Interest	7,186	67,595	6,000	40,000	34,000	
361201	Fair Value of Investments	(18,454)	27,690	0	0	0	
399000	Cash Carry Forward	0	0	3,519	941,344	937,825	
Total Fund Revenues		(11,268)	577,404	9,519	981,344	971,825	Overall Revenue Increase/Decrease: 10209.32%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	22,338	69	2,000	2,100	100	
549005	Bank Analysis Fees	64	0	100	0	(100)	
Total Operating Expenditures		22,402	69	2,100	2,100	0	
563000	Infrastructure	0	236,170	0	0	0	
Total Capital Expenditures		0	236,170	0	0	0	
598020	Reserve - Designated for Future Use	0	0	7,419	737,146	729,727	
598020	Reserve - Future Use (Restricted)	0	0	0	242,098	242,098	
Total Reserves		0	0	7,419	979,244	971,825	
Total Fund Expenditures							Overall Expenditure Increase/Decrease: 10209.32%
		22,402	236,239	9,519	981,344	971,825	

Description:

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

Transportation Impact Fee - West

Special Revenue Fund

Fund 1131 Div. 0821	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
361100	Interest	424	2,633	200	3,000	2,800	
361201	Fair Value Investments	(1,075)	1,421	0	1,000	1,000	
399000	Cash Carry Forward	0	0	99,236	105,757	6,521	
Total Fund Revenues		(651)	4,054	99,436	109,757	10,321	Overall Revenue Increase/Decrease: 10.38%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	40	4	200	100	(100)	
549005	Bank Analysis Fees	40	0	50	0	(50)	
Total Operating Expenditures		80	4	250	100	(150)	
563000	Infrastructure	0	40,857	0	0	0	
Total Reserves		0	40,857	0	0	0	
598040	Reserve - Future Capital Projects	0	0	99,186	109,657	10,471	
Total Reserves		0	0	99,186	109,657	10,471	
Total Fund Expenditures						10,321	Overall Expenditure Increase/Decrease: 10.38%

Transportation Impact Fee - East New

Special Revenue Fund

Fund 1137 Div. 0821	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
361100	Interest	2,597	25,345	1,400	5,000	3,600	
361201	Fair Value Investments	(6,731)	9,814	0	0	0	
399000	Cash Carry Forward	0	0	78,111	194,366	116,255	
Total Fund Revenues		(4,135)	35,159	79,511	199,366	119,855	Overall Revenue Increase/Decrease: 150.74%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	248	25	400	500	100	
549005	Bank Analysis Fees	40	0	100	0	(100)	
Total Operating Expenditures		288	25	500	500	0	
563000	Infrastructure	0	1,646	0	0	0	
Total Capital Expenditures		0	1,646	0	0	0	
598040	Reserve - Future Capital Projects	0	0	79,011	198,866	119,855	
Total Reserves		0	0	79,011	198,866	119,855	
Total Fund Expenditures						119,855	Overall Expenditure Increase/Decrease: 150.74%

Transportation Impact Fee - D1

Special Revenue Fund

Fund 1154		Actual	Actual	Adopted	Adopted	Changes	
Div. 0821	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Revenues							
324310	Impact Fees- Resi- Transport	233,110	206,693	200,000	210,000	10,000	
324320	Impact Fee- Comm- Transport	1,695	1,504	0	0	0	
361100	Interest	360	8,446	1,000	9,000	8,000	
361201	Fair Value Investments	(793)	2,318	0	1,000	1,000	
399000	Cash Carry Forward	0	0	410,165	685,833	275,668	
Total Fund Revenues		234,372	218,961	611,165	905,833	294,668	Overall Revenue Increase/Decrease: 48.21%
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	610,165	904,833	294,668	
Total Reserves		0	0	610,165	904,833	294,668	
Total Fund Expenditures		0	0	611,165	905,833	294,668	Overall Expenditure Increase/Decrease: 48.21%

Transportation Impact Fee - D2

Special Revenue Fund

Fund 1155 Div. 0821	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
324310	Impact Fees - Transportation	81,118	318,794	70,000	115,000	45,000	
361100	Interest	101	3,393	100	9,000	8,900	
361201	Fair Value Investments	(198)	1,529	0	1,000	1,000	
399000	Cash Carry Forward	0	0	150,319	534,684	384,365	
Total Fund Revenues		81,021	323,716	220,419	659,684	439,265	Overall Revenue Increase/Decrease: 199.29%
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	219,419	658,684	439,265	
Total Reserves		0	0	219,419	658,684	439,265	
Total Fund Expenditures		0	0	220,419	659,684	439,265	Overall Expenditure Increase/Decrease: 199.29%

Public Safety Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues						
Public Safety Impact Fee	224,701	808,260	237,610	333,500	95,890	
Interest	(131)	10,644	915	1,555	640	
Cash Carry Forward	0	0	458,492	1,397,529	939,037	
Total Fund Revenues	224,570	818,904	697,017	1,732,584	1,035,567	Overall Revenue Increase/Decrease: 148.57%
Expenditures						
Law Enforcement Trust (Fund 1156)	0	0	158,912	535,582	376,670	
Fire Rescue Trust (Fund 1157)	0	0	494,267	899,542	405,275	
EMS Trust (Fund 1158)	0	0	43,838	297,460	253,622	
Total Fund Expenditures	0	0	697,017	1,732,584	1,035,567	Overall Expenditure Increase/Decrease: 148.57%
Revenues vs. Expenditures	224,570	818,904	0	0	0	

Law Enforcement Trust Impact Fee

Special Revenue Fund

Fund 1156 Div. 6001	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
324110	Impact Fees- Res Pub Safety	47,513	334,136	55,000	55,000	0	
324120	Impact Fees- Com Pub Safety	147	40,670	500	500	0	
361100	Interest	41	1,357	55	55	0	
361201	Fair Value of Investments	0	708	0	0	0	
399000	Cash Carry Forward	0	0	103,357	480,027	376,670	Overall Revenue Increase/Decrease:
Total Fund Revenues		47,701	376,871	158,912	535,582	376,670	237.03%
Expenditures							
521- Law Enforcement							
531000	Professional Services	0	0	50	100	50	
549005	Bank Analysis Fees	0	0	50	0	(50)	
Total Operating Expenditures		0	0	100	100	0	
598020	Reserve for Future Capital Outlay	0	0	158,812	535,482	376,670	
Total Reserves		0	0	158,812	535,482	376,670	
Total Fund Expenditures							Overall Expenditure Increase/Decrease:
		0	0	158,912	535,582	376,670	237.03%

Fire Rescue Trust- Impact Fee

Special Revenue Fund

Fund 1157		Actual	Actual	Adopted	Adopted	Changes	Comments
Div. 6001		FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	
Description							
Revenues							
324110	Impact Fees - Res Pub Safety	162,972	202,704	165,000	165,000	0	
324120	Impact Fees - Com Pub Safety	483	123,378	2,000	35,000	33,000	
361100	Interest	213	6,286	850	1,000	150	
361201	Fair Value of Investmetns	(396)	2,002	0	0	0	
399000	Cash Carry Forward	0	0	326,417	698,542	372,125	Overall Revenue Increase/Decrease:
Total Fund Revenues		163,271	334,370	494,267	899,542	405,275	82.00%
Expenditures							
522- Fire Control							
531000	Professional Services	0	0	50	100	50	
549005	Bank Analysis Fees	0	0	50	0	(50)	
Total Operating Expenditures		0	0	100	100	0	
598020	Reserve for Future Capital Outlay	0	0	494,167	899,442	405,275	
Total Reserves		0	0	494,167	899,442	405,275	
Total Fund Expenditures						405,275	Overall Expenditure Increase/Decrease:
						82.00%	

EMS Trust Impact Fee

Special Revenue Fund

Fund 1158 Div. 6001	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
324110	Impact Fees - Res Pub Safety	13,548	96,890	15,000	75,000	60,000	
324120	Impact Fees - Com Pub Safety	38	10,481	110	3,000	2,890	
361100	Interest	12	80	10	500	490	
361201	Fair Value of Investments	0	211	0	0	0	
399000	Cash Carry Forward	0	0	28,718	218,960	190,242	Overall Revenue Increase/Decrease:
Total Fund Revenues		13,598	107,663	43,838	297,460	253,622	578.54%
Expenditures							
525- Emergency and Disaster Relief Services							
531000	Professional Services	0	0	50	100	50	
549005	Bank Analysis Fees	0	0	50	0	(50)	
Total Operating Expenditures		0	0	100	100	0	
598020	Reserve for Future Capital Outlay	0	0	43,738	297,360	253,622	
Total Reserves		0	0	43,738	297,360	253,622	
Total Fund Expenditures							Overall Expenditure Increase/Decrease:
		0	0	43,838	297,460	253,622	578.54%

Economic Opportunity

Special Revenue Fund

Fund 1141 Div. 2009	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
361100	Interest	474	3,363	1,000	1,500	500	
399000	Cash Carry Forward	0	0	150,825	143,188	(7,637)	Overall Revenue Increase/Decrease:
	Total Fund Revenues	474	3,363	151,825	144,688	(7,137)	-4.70%
Expenditures							
559- Other Economic Environment							
549005	Bank Analysis Fees	796	0	1,000	0	(1,000)	
582008	Economic Development Incentives	12,000	9,000	150,825	144,688	(6,137)	Overall Expenditure Increase/Decrease:
	Total Fund Expenditures	12,796	9,000	151,825	144,688	(7,137)	-4.70%

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues						
Assessments	300,317	298,737	302,500	41,357	(261,143)	
Intergovernmental Revenue	11,212	10,645	0	0	0	
Miscellaneous Revenues	(315)	24,525	6,050	12,200	6,150	
Excess Fees	1,580	1,368	1,435	177	(1,258)	
Cash Carry Forward	0	0	368,673	566,896	198,223	Overall Revenue Increase/Decrease:
Total Revenues	312,795	335,275	678,658	620,630	(58,028)	-8.55%
Expenditures						
Daytona North Service District (Fund 1104)	93,110	172,771	310,071	181,184	(128,887)	
Hammock Dunes CDD (Fund 1118)	0	0	0	2,957	2,957	
North Malacompra Drainage Basin District (Fund 1127)	3,189	3,056	272,177	325,613	53,436	
Bimini Gardens MSTU (Fund 1175)	15,340	206	39,253	42,801	3,548	
Espanola Special Assessment (Fund 1177)	5,349	4,889	19,974	23,041	3,067	
Rima Ridge Special Assessment (Fund 1178)	6,468	7,319	37,183	45,034	7,851	Overall Expenditure Increase/Decrease:
Total Expenditures	123,456	188,240	678,658	620,630	(58,028)	-8.55%
Revenues vs. Expenditures	189,339	147,035	0	0	0	

Daytona North Service District

Special Revenue Fund

Fund 1104 Div. 1703	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
325201	DNSD/Front Foot	232,733	233,487	260,000	0	(260,000)	Last Year of Assessment FY 2023-24
325202	DNSD Delinquent Front Foot	23,873	21,909	0	0	0	
361100	Interest	1,345	15,663	5,000	5,000	0	
361201	Fair Value of Investments	(1,171)	1,178	0	0	0	
386702	Excess Fees - Tax Collector	1,351	1,169	1,200	0	(1,200)	
399000	Cash Carry Forward	0	0	43,871	176,184	132,313	Overall Revenue Increase/Decrease:
Total Fund Revenues		258,130	273,406	310,071	181,184	(128,887)	-41.57%
Expenditures							
513- Financial and Administrative							
534006	Other Contracted Services	2,414	0	14,000	14,000	0	Mosquito Control
534008	Comm Fees - Tax Collector	5,132	5,108	5,350	0	(5,350)	Last Year of Assessment FY 2023-24
534009	Property Appraiser Fees	3,833	3,848	4,100	0	(4,100)	Last Year of Assessment FY 2023-24
519- Other General Governmental Services							
543000	Utilities Expense	9,303	12,361	11,000	12,500	1,500	
541- Road and Street Facilities							
531000	Professional Services	129	12	450	450	0	
534006	Other Contracted Services	2,414	5,545	1,500	5,000	3,500	Possible Tree Removal, Etc.
534010	Governmental Services	28,875	142,782	225,671	136,284	(89,387)	Road and Bridge Staff Time
542000	Postage Expense	0	0	100	100	0	
546003	Vehicle Repair	3,036	3,115	1,000	3,200	2,200	Based on Actuals
549003	Landfill Tipping Fees	115	0	1,400	1,400	0	
549005	Bank Analysis Fees	160	0	500	0	(500)	
553000	Road Materials & Supplies	37,700	0	45,000	8,250	(36,750)	
Total Operating Expenditures		93,110	172,771	310,071	181,184	(128,887)	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		93,110	172,771	310,071	181,184	(128,887)	-41.57%

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 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
325201	Dunes CDD Special Assessment	0	0	0	2,957	2,957	Overall Revenue Increase/Decrease:
	Total Fund Revenues	0	0	0	2,957	2,957	100.00%
Expenditures							
538- Flood Control/Stormwater Management							
534008	Commission Fees - Tax Collector	0	0	0	60	60	
534009	Commission Fees - Property Appraiser	0	0	0	90	90	
549000	Other Current Charges and Obligations	0	0	0	2,807	2,807	
	Total Operating Expenditures	0	0	0	2,957	2,957	
							Overall Expenditure Increase/Decrease:
	Total Fund Expenditures	0	0	0	2,957	2,957	100.00%

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).

North Malacompra Drainage Basin District

Special Revenue Fund

Fund 1127		Actual	Actual	Adopted	Adopted	Changes	
Div. 1702	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
325201	N Malacompra District Special Assessment	35,023	34,156	33,500	35,000	1,500	
325202	Delinquent Spec Assessment	0	865	0	0	0	
361100	Interest - MMIA & Investments	(776)	7,679	800	7,000	6,200	
386702	Excess Fees - Tax Collector	184	160	185	160	(25)	
399000	Cash Carry Forward	0	0	237,692	283,453	45,761	
Total Fund Revenues		34,431	42,860	272,177	325,613	53,436	Overall Revenue Increase/Decrease: 19.63%
Expenditures							
538- Flood Control/Stormwater Management							
531000	Professional Services	42	5	100	100	0	
534006	Other Contracted Services	0	0	0	2,400	2,400	
534008	Commission Fees - Tax Collector	700	700	850	850	0	
534009	Commission Fees - Property Appraiser	2,351	2,351	2,400	2,500	100	
534010	Governmental Services	0	0	0	35,700	35,700	
549005	Bank Analysis Fees	96	0	110	0	(110)	
549000	Other Current Charges and Obligations	0	0	0	50	50	
Total Operating Expenditures		3,189	3,056	3,460	41,600	38,140	
598020	Designated for Future Use	0	0	268,717	284,013	15,296	
Total Reserves		0	0	268,717	284,013	15,296	
Total Fund Expenditures							Overall Expenditure Increase/Decrease: 19.63%
		3,189	3,056	272,177	325,613	53,436	

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		FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
325201	Bimini Gardens Assessment	4,794	4,425	5,300	0	(5,300)	Last Year of Assessment FY 2023-24
325202	Delinquent Spec Asses	280	280	0	0	0	
361100	Interest	125	3	100	50	(50)	
386702	Excess Fees - Tax Collector	27	22	25	0	(25)	
399000	Cash Carry Forward	0	0	33,828	42,751	8,923	
Total Fund Revenues		5,225	4,729	39,253	42,801	3,548	Overall Revenue Increase/Decrease: 9.04%
Expenditures							
513- Financial and Administrative							
534008	Comm Fees - Tax Collector	101	94	100	0	(100)	
534009	Property Appraiser Fees	59	59	60	0	(60)	
534010	Governmental Services	15,140	53	39,043	42,801	3,758	
549005	Bank Analysis Fees	40	0	50	0	(50)	
Total Operating Expenditures		15,340	206	39,253	42,801	3,548	
Total Fund Expenditures		15,340	206	39,253	42,801	3,548	Overall Expenditure Increase/Decrease: 9.04%

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 from FY 2001-2024 with 2024 being the last year of collections.

Espanola Special Assessment

Special Revenue Fund

Fund 1177 Div. 1704	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
325201	Mosquito Control Assessment	1,414	1,431	1,400	1,400	0	
325202	Delinquent Special Assessments	160	147	0	0	0	
334610	State Grt- Han Srv- Health/Hosp	5,057	3,583	0	0	0	
361100	Interest	56	1	50	50	0	
386702	Excess Fees - Tax Collector	8	7	10	7	(3)	
399000	Cash Carry Forward	0	0	18,514	21,584	3,070	Overall Revenue Increase/Decrease:
Total Fund Revenues		6,696	5,169	19,974	23,041	3,067	15.35%
Expenditures							
562- Health Services							
534006	Other Contracted Services	5,057	4,657	19,664	22,731	3,067	Monitoring/Treatment of Mosquitos
534008	Comm Fees - Tax Collector	31	31	30	30	0	
534009	Property Appraiser Fees	204	201	210	210	0	
549005	Bank Analysis Fees	56	0	70	70	0	
Total Operating Expenditures		5,349	4,889	19,974	23,041	3,067	
Total Fund Expenditures		5,349	4,889	19,974	23,041	3,067	Overall Expenditure Increase/Decrease: 15.35%

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	Comments
Div. 1704		FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	
Revenues							
325201	Mosquito Control Assessment	1,964	1,973	2,300	2,000	(300)	
325202	Delinquent Special Assessments	76	65	0	0	0	
334610	State Grt- Han Srv- Health/Hosp	6,155	7,062	0	0	0	
361100	Interest	107	1	100	100	0	
386702	Excess Fees - Tax Collector	11	10	15	10	(5)	
399000	Cash Carry Forward	0	0	34,768	42,924	8,156	
Total Fund Revenues		8,312	9,111	37,183	45,034	7,851	Overall Revenue Increase/Decrease: 21.11%
Expenditures							
562- Health Services							
534006	Other Contracted Services	6,156	7,062	7,010	6,900	(110)	Mosquito Control
534008	Comm Fees - Tax Collector	41	41	45	45	0	
534009	Property Appraiser Fees	216	216	225	225	0	
549005	Bank Analysis Fees	56	0	100	100	0	
Total Operating Expenditures		6,468	7,319	7,380	7,270	(110)	
598020	Designated for Future Use	0	0	29,803	37,764	7,961	
Total Reserves		0	0	29,803	37,764	7,961	
Total Fund Expenditures		6,468	7,319	37,183	45,034	7,851	Overall Expenditure Increase/Decrease: 21.11%

Description:

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

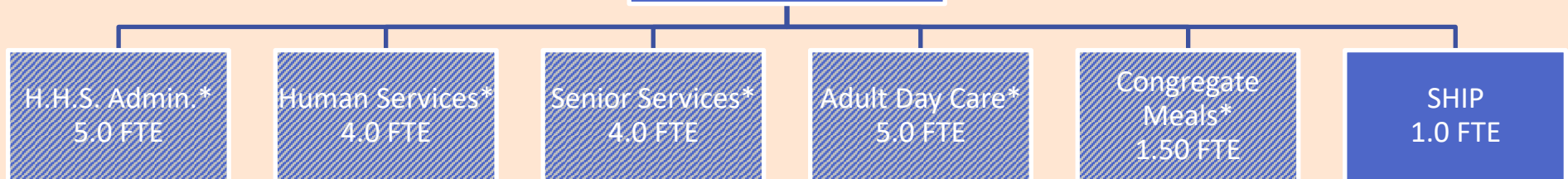
Cost per special assessment unit is \$14.62 each.

Housing - Summary

Special Revenue Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues						
Intergovernmental Revenue	1,185,846	322,510	1,438,115	1,002,249	(435,866)	
Misc Revenue	120,421	148,831	6,700	40,000	33,300	
Cash Carry Forward	0	0	92,518	29,550	(20,968)	
Total Revenues	1,306,267	471,341	1,537,333	1,071,799	(423,534)	Overall Revenue Increase/Decrease: -27.55%
Expenditures						
SHIP - Personnel (Fund 1143)	71,269	0	74,975	79,527	4,552	
SHIP - Operating (Fund 1143)	4,829	115,627	68,381	20,698	(47,683)	
SHIP - Grants & Aids (Fund 1143)	396,575	735,518	1,301,459	942,024	(359,435)	
Neighborhood Stabilization Program 3 (Fund 1152)	0	0	50,518	29,550	(20,968)	
CDBG Urban Development (Fund 1153)	0	0	42,000	0	0	
Total Expenditures	472,673	851,145	1,537,333	1,071,799	(423,534)	Overall Expenditure Increase/Decrease: -27.55%
Revenues vs. Expenditures	833,594	(379,804)	0	0	0	

Health & Human Services



*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 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Revenues							
335501	State Housing Assistance	1,185,846	322,510	1,438,115	1,002,249	(435,866)	
361100	Interest	4,501	45,204	6,700	40,000	33,300	
369301	Refund - Prior Year Expense	115,920	103,627	0	0	0	
Total Revenues		1,306,267	471,341	1,444,815	1,042,249	(402,566)	Overall Revenue Increase/Decrease: -27.86%
Expenditures							
559- Other Economic Environment							
512000	Regular Salaries	54,366	0	50,523	52,499	1,976	1.0 FTE with 3.9% COLA
52XXXX	Employee Benefits	16,903	0	24,452	27,028	2,576	
Total Personnel Expenditures		71,269	0	74,975	79,527	4,552	
531001	Administrative Staff Time	0	100,153	0	0	0	
534006	Other Contracted Services	550	5,005	54,421	6,788	(47,633)	Misc Contracted Services & Req. Client Classes
540000	Travel/Conference Seminar	0	948	1,000	1,500	500	
541002	Communications Recurring	0	453	600	600	0	
542000	Postage Expense	60	24	250	200	(50)	
546004	Maintenance Agreements	26	37	160	160	0	
547000	Printing & Binding	40	0	50	50	0	
549004	Advertising	777	75	1,000	600	(400)	
549005	Bank Analysis Fees	3,062	0	1,600	1,000	(600)	
551000	Office Supplies	24	101	200	200	0	
551001	Office Equipment	91	150	200	200	0	
552002	Other Operating Expenses	0	291	100	100	0	
554001	Publications/Memberships	200	7,400	7,800	7,800	0	Added Housing Services Program
555001	Training/Educational Cost	0	0	500	500	0	
555002	Conference/Seminar Regist	0	990	500	1,000	500	FHC Annual Conference Requires 2 Staff
Total Operating Expenditures		4,829	115,627	68,381	20,698	(47,683)	
583003	Foreclosure Intervention	1,400	0	0	0	0	
583005	Primary Residence Buy Assistance	160,000	300,000	140,000	140,000	0	SHIP funded
583006	Replacement Housing Strategy/Rehab	235,175	435,518	1,161,459	802,024	(359,435)	SHIP funded
Total Grants & Aids Expenditures		396,575	735,518	1,301,459	942,024	(359,435)	
Total Fund Expenditures		472,673	851,145	1,444,815	1,042,249	(402,566)	Overall Expenditure Increase/Decrease: -27.86%

Neighborhood Stabilization Program 3 (NSP3)

Special Revenue Fund

Fund 1152		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
399000	Cash Carry Forward	0	0	50,518	29,550	(20,968)	Overall Revenue Increase/Decrease:
	Total Revenues	0	0	50,518	29,550	(20,968)	
Expenditures							
559- Other Economic Environment							
534010	Governmental Services	0	0	50,518	29,550	(20,968)	Overall Expenditure Increase/Decrease:
	Total Operating Expenditures	0	0	50,518	29,550	(20,968)	
	Total Expenditures	0	0	50,518	29,550	(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 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues								
399000	Cash Carry Forward		0	0	42,000	0	0	Overall Revenue Increase/Decrease:
	Total Revenues		0	0	42,000	0	0	
Expenditures								
559- Other Economic Environment								
534006	Other Contracted Services		0	0	42,000	0	0	Overall Expenditure Increase/Decrease:
	Total Operating Expenditures		0	0	42,000	0	0	
	Total Expenditures		0	0	42,000	0	0	

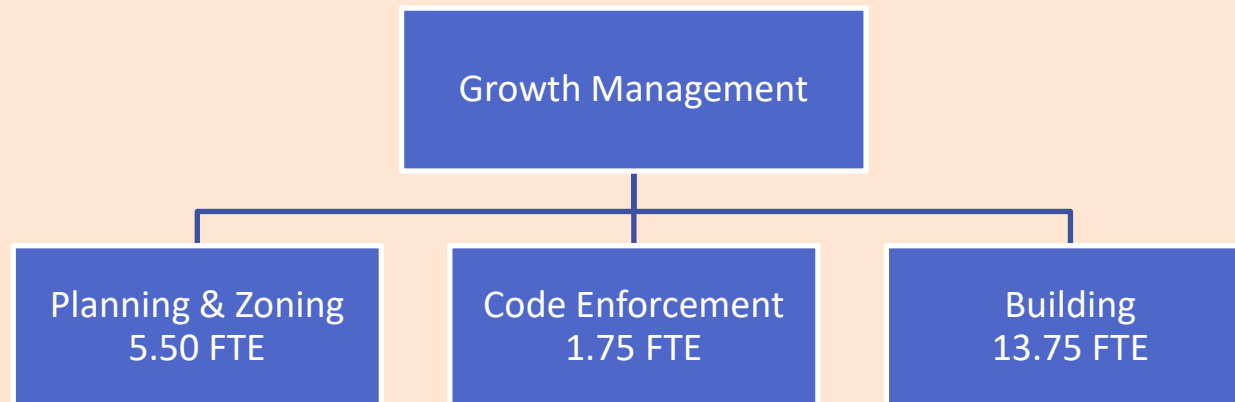
Description:

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 CDNG grant specifically for Housing Rehabilitation. The awarded funds of \$700,000 will be used to repair or replace substandard single family homes owned and occupied by low and moderate income (up to 80% of an area median income) residents in unincorporated Flagler County.

Growth Management - Summary

Special Revenue Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues						
Licenses & Permits	1,927,272	1,363,511	1,564,500	1,300,885	(263,615)	
Intergovernmental Revenue	115,035	156,087	60,000	82,000	22,000	
Charges for Service	503,602	448,490	487,500	425,800	(61,700)	
Fines & Forfeitures	12,367	270	2,000	2,000	0	
Misc Revenues	31,891	157,026	14,800	418,900	404,100	
Cash Carry Forward	0	0	2,808,288	2,174,726	(633,562)	
Total Revenues	2,590,167	2,125,383	4,937,088	4,404,311	(532,777)	Overall Revenue Increase/Decrease: -10.79%
Expenditures						
Planning & Zoning (Fund 1180)	456,282	579,731	1,004,023	1,093,311	89,288	
Code Enforcement (Fund 1180)	59,311	63,647	219,210	369,190	149,980	
Growth Mgmt. Reserves (Fund 1180)	0	0	685,050	311,958	(373,092)	
Building Department (Fund 1181)	1,661,481	1,576,126	2,028,029	2,153,475	125,446	
Building Department Reserves (Fund 1181)	0	0	1,000,776	476,377	(524,399)	
Total Expenditures	2,177,074	2,219,504	4,937,088	4,404,311	(532,777)	Overall Expenditure Increase/Decrease: -10.79%
Revenues vs. Expenditures	413,092	(94,121)	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 2024 - 2025

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| <ul style="list-style-type: none">➤ Coordination of planning and zoning efforts for the purpose of maintaining quality of life. | <ul style="list-style-type: none">➤ Update the Comprehensive Plan to reflect changing growth trends.➤ Provide electronic agendas to Planning and Development Board members. |
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Strategic Plan Focus Area

- ✓ Growth & Infrastructure
 - Provide quality fundamental infrastructure

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
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	#	39	52	55	50
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	#	18	41	12	12
3. Coastal Construction Control Line – FDEP Review	#	12	9	5	10
4. Short Term Vacation Rental Applications	#	35	49	35	50
5. Planning and zoning training opportunities	#	5	5	5	4

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 2024-2025

- 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.
- Implement a 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	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Magistrate Hearings*	#	0	0	11	40
2. Action Orders Issued**	#	-	652	350	375
3. Code Enforcement Cases Opened	#	152	290	250	275
4. Code Enforcement Cases Closed	#	84	49	250	150
5. Training Opportunities	#	5	2	3	3
*Magistrate Hearings began June 2024.					
**Action Orders were not tracked until new software came online in FY 22-23.					

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		Actual	Actual	Adopted	Adopted	Changes	
Div. 0000	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
329004	ROW Utilization/Permit & Review Fees	93,098	26,079	90,000	28,000	(62,000)	
335130	Insurance Agent County License	44,593	51,129	0	30,000	30,000	
335140	Mobile Home Licenses	32,501	68,774	30,000	22,000	(8,000)	
335150	Alcoholic Beverage Licenses	37,941	36,184	30,000	30,000	0	
341903	Staff Time/Admin Charges	110,429	131,009	100,000	120,000	20,000	
341904	Administrative Fee (Impact Fee - Schools)	44,810	1,144	60,000	0	(60,000)	
341917	Administrative Fees (Impact Fee - Transp)	9,725	16,623	30,000	13,000	(17,000)	
341905	Administrative Fees (Impact Fee - Parks)	8,043	2,258	11,000	2,500	(8,500)	
341918	Administrative Fees (Impact Fee - LE)	1,474	2,715	3,500	2,300	(1,200)	
341919	Administrative Fees (Impact Fee - Fire)	5,476	10,237	14,000	8,400	(5,600)	
341920	Administrative Fees (Impact Fee - Library)	1,809	1,904	4,000	2,200	(1,800)	
342501	Construction Plan Review (fees subdiv)	63,830	50,004	40,000	40,000	0	
342502	Development Engineering Inspections	29,142	5,111	8,000	5,400	(2,600)	
342503	Swale Grade Sheet Review Fees	691	0	0	0	0	
349001	Dev Svcs Application Fees	92,470	88,989	80,000	83,000	3,000	
349003	DRI Fees/CDD Fees	1,500	2,515	0	0	0	
349004	LUC/Planning Review Fees	131,966	131,124	135,000	146,000	11,000	
354001	Animal Control Surcharge	30	70	0	0	0	
361201	Fair Value of Investments	0	17,564	0	5,700	5,700	
361100	Interest - Investments	5,710	49,199	500	39,000	38,500	
364001	Surplus Sale - Taxable	4,091	12	0	0	0	
369907	Code Enforcement Copies	15,758	13,682	12,000	12,000	0	
369911	Miscellaneous Revenue	0	0	0	160,000	160,000	
399000	Cash Carry Forward	0	0	1,260,283	1,024,959	(235,324)	
Total Fund Revenues		735,087	706,324	1,908,283	1,774,459	(133,824)	-7.01%

Overall Revenue Increase/Decrease:

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 1180		Actual	Actual	Adopted	Adopted	Changes	
Div. 2003	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Planning & Zoning Expenditures							
512000	Regular Salaries	331,790	354,688	436,592	494,884	58,292	5.50 FTE with 3.9% COLA
514000	Overtime	338	0	0	0	0	
52XXXX	Employee Benefits	102,500	116,358	190,754	215,883	25,129	
	Total Personnel Services	434,628	471,046	627,346	710,767	83,421	
515- Comprehensive Planning							
531000	Professional Services	5,461	51	0	0	0	
534006	Other Contracted Services	556	80,775	325,000	325,000	0	LDC Rewrite, Comp and Economic Plan
540000	Travel Expenses	0	248	500	500	0	
541001	Devices & Accessories	0	1,289	700	0	(700)	
541002	Communications Recurring	1,703	2,104	4,430	2,640	(1,790)	Wireless Services for 4 Devices
542000	Postage Expense	644	491	1,500	1,500	0	
544000	Rentals & Leases	1,112	1,490	0	12,000	12,000	Rolling Stock Truck Lease
544001	IT Rentals & Leases	0	0	1,100	6,571	5,471	Copier
545003	Vehicle Insurance	819	282	672	370	(302)	
545006	Other Insurance & Bonds	0	0	200	300	100	
546003	Vehicle Repair	139	161	1,000	1,000	0	
546004	Maintenance Agreements	2,019	1,497	3,575	0	(3,575)	Moved to IT Maintenance Agreements
546006	Small Tools and Equipment	0	0	100	100	0	
546008	IT Maintenance Agreements	0	0	0	1,488	1,488	
547000	Printing & Binding	242	1,518	2,500	2,500	0	
549000	Other Current Charges	0	0	1,000	0	(1,000)	
549004	Advertising	5,107	8,272	10,200	10,200	0	Public Notice
549005	Bank Analysis Fees	448	0	400	400	0	
551000	Office Supplies	181	3,631	2,500	2,500	0	
551001	Office Equipment	333	4,280	1,000	0	(1,000)	Moved to IT Office Equipment
551004	IT Office Equipment	0	0	2,500	2,925	425	Computer Replacement Development Review Planner
552001	Gas, Oil, & Lubricants	1,842	1,011	5,200	2,000	(3,200)	
552002	Other Operating Expenses	14	200	200	1,250	1,050	
552005	Clothing & Wearing Apparel	0	200	2,200	0	(2,200)	
552006	Data Processing Software	0	0	4,800	4,500	(300)	VPN
554001	Publications/Memberships	150	960	2,800	4,200	1,400	Certifications
554004	GASB 96 Subscription	0	0	0	100	100	
555001	Training/Educational Cost	885	0	1,800	0	(1,800)	
555002	Conference/Seminar Regist	0	225	800	500	(300)	FFPMA Seminar, 3 Staff Members
	Total Operating Expenditures	21,654	108,685	376,677	382,544	5,867	

(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 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Code Enforcement Expenditures							
529- Other Public Safety							
512000	Regular Salaries	42,327	44,394	94,229	108,639	14,410	1.75 FTE with 3.9% COLA
514000	Overtime	129	73	1,000	1,000	0	Contractor Review Board
52XXXX	Employee Benefits	11,473	13,013	46,605	53,581	6,976	
	Total Personnel Services	53,929	57,480	141,834	163,220	21,386	
531000	Professional Services	0	0	25,000	60,000	35,000	Magistrate for Code Enforcement
534006	Other Contracted Services	0	0	40,000	100,000	60,000	Demolition of Unsafe Structures & Property Mnt. Compliance
540000	Travel Expenses	288	1,102	1,000	1,600	600	
541002	Communications Recurring	713	704	2,040	3,800	1,760	
542000	Postage	509	907	800	1,000	200	
544000	Rentals & Leases	946	1,032	0	26,400	26,400	Leased Vehicles
544001	IT Rentals & Leases	0	0	0	960	960	
545003	Vehicle Insurance	818	564	336	1,110	774	
545006	Other Insurance & Bonds	0	0	150	150	0	
546003	Vehicle Repair	171	85	500	1,500	1,000	
546004	Maintenance Agreements	854	1,153	0	0	0	
546006	Small Tools & Equipment	0	0	100	500	400	
547000	Printing & Binding	40	0	300	150	(150)	
551000	Office Supplies	10	0	500	500	0	
551001	Office Equip	728	0	500	0	(500)	
552001	Gas, Oil, & Lubricants	252	120	2,200	4,500	2,300	
552002	Other Operating Expenditures	53	0	0	1,200	1,200	Uniforms and Boots
552005	Clothing & Wearing Apparel	0	0	700	0	(700)	
552006	Data Processing Software	0	0	850	1,300	450	
554001	Publications/Memberships	0	502	100	200	100	
554004	GASB 96 Subscription	0	0	0	100	100	
555001	Training/Educational Cost	0	0	200	400	200	
555002	Conference/Seminar Regist	0	0	2,100	600	(1,500)	
	Total Operating Expenditures	5,382	6,167	77,376	205,970	128,594	
591001	Interfund Transfer	0	42,082	0	0	0	
	Total Interfund Transfer	0	42,082	0	0	0	
598020	Reserves	0	0	670,050	296,958	(373,092)	
598030	Personal Services Reserve	0	0	15,000	15,000	0	
	Total Reserves	0	0	685,050	311,958	(373,092)	
						Overall Expenditure Increase/Decrease:	
Total Fund Expenditures		515,593	685,460	1,908,283	1,774,459	(133,824)	-7.01%

Description

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

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

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

Primary Functions

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

Goals FY 2024-2025

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Single Family Residential Permits	#	588	267	295	350
2. New Commercial Building Permits	#	15	8	10	15
3. Permits Issued “Other”	#	2,914	3192	2,800	3000
4. Total Inspections	#	21,651	20,964	20,000	25,000
5. Lien Searches*	#	-	565	550	500
6. Construction Valuation of Issued Permits	\$	\$356,093,684	313,318,438	\$315,000,000	350,000,000
7. Training Opportunities Accomplished	#	25	21	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 (six 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 2024-2025

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Contractor License Renewal Fees Collected	\$	\$17,600	\$20,630	\$14,500	\$20,000
2. Local Licenses Issued	#	176	165	176	200
3. Training Opportunities	#	2	2	2	2
*House Bill 735 (2021) – Local & Some Class II Licenses will expire without opportunity to renew on July 1, 2023.					

Major Initiatives / Highlights

- Continued education via Contractor Licensing Association of Florida (CLOAF).
- Coordination with Florida Department of Business and Professional Regulation.
- Host Business and Law Training Course.

Building Department Fund

Special Revenue Fund

Fund 1181 Div. 2000	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
322001	Building Plan Review/Permit	1,719,377	1,232,500	1,400,000	1,200,000	(200,000)	
322002	Education Fee for Inspectors	25,741	28,829	16,000	26,400	10,400	
322003	Building Permit Fees	42,616	29,165	32,000	26,485	(5,515)	
329001	Contractor Licenses	40,924	36,710	20,000	12,000	(8,000)	
329005	Inspection Fee for School Board	5,516	10,227	6,500	8,000	1,500	
342200	Fire Protection Fee	603	275	1,000	500	(500)	
349005	Fire Inspection Review	1,633	4,584	1,000	2,500	1,500	
354003	Unlicensed Contractor Fines	4,100	200	2,000	0	(2,000)	
354003	Unsafe Structure Lien Satisfaction	8,237	0	0	2,000	2,000	
361100	Interest Earnings	6,332	57,617	800	42,000	41,200	
369911	Misc Rev - Reimbursement of Demo	0	0	0	160,200	160,200	
361201	Fair Value of Investment	0	18,952	0	0	0	
369902	Radon Gas	0	0	1,500	0	(1,500)	
399000	Cash Carry Forward	0	0	1,548,005	1,149,767	(398,238)	
Total Revenues		1,855,080	1,419,059	3,028,805	2,629,852	(398,953)	Overall Revenue Increase/Decrease: -13.17%
Expenditures							
524- Protective Inspections							
512000	Regular Salaries	901,578	944,419	1,068,429	1,108,921	40,492	13.75 FTE with 3.9% COLA
514000	Overtime	866	3,448	20,000	10,000	(10,000)	
52XXXX	Employee Benefits	318,077	351,859	467,262	491,093	23,831	
Total Personnel Services		1,220,522	1,299,727	1,555,691	1,610,014	54,323	
531000	Professional Services	531	478	15,200	60,200	45,000	Magistrate for Unsafe Structure Appeal
534006	Other Contracted Services	200,263	45,641	79,000	149,200	70,200	Demolition Unsafe Structures 100k
534013	IT Other Contracted Services	0	0	11,000	0	(11,000)	
540000	Travel	2,285	2,738	6,200	6,200	0	
541001	Devices and Accessories	574	1,896	5,000	0	(5,000)	
541002	Communications Recurring	11,698	10,593	11,200	9,120	(2,080)	
542000	Postage	241	366	1,000	1,000	0	
544000	Rentals & Leases	946	1,187	12,000	26,448	14,448	Rolling Stock Trucks
544001	IT Rentals & Leases	0	0	2,100	960	(1,140)	
545001	General Liability Insurance	0	0	0	602	602	Drone Insurance
545003	Vehicle Insurance	2,456	2,255	3,030	6,966	3,936	
545006	Other Insurance & Bonds	2,335	3,146	3,126	2,627	(499)	
546001	Building/Equipment Repairs	0	0	10,000	0	(10,000)	Office Renovation
546003	Vehicle Repair	5,073	4,887	5,000	5,000	0	

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Building Department Fund

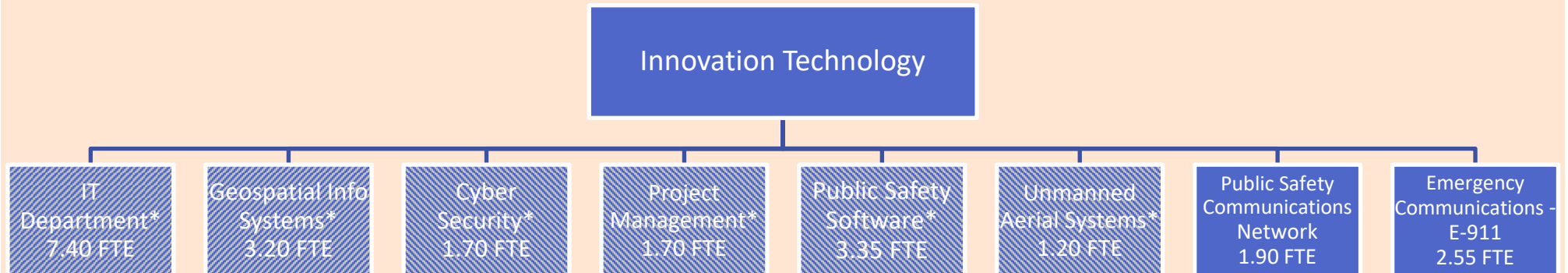
Special Revenue Fund

Fund 1181 Div. 2000	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
	Expenditures (continued)						
546004	Maintenance Agreements	17,233	80,494	81,200	87,500	6,300	Data Systems Maintenance
546006	Small Tools & Equipment	916	6,764	4,500	4,500	0	
546008	IT Maintenance Agreements	0	0	6,332	6,488	156	Copier and Software Maintenance
547000	Printing & Binding	361	167	1,400	1,400	0	
548001	Promotional Activities	0	0	2,000	2,000	0	CLOAF, FACE, HBA Events
549000	Other Current Charges	243	973	1,000	1,000	0	
549002	Service Awards/Recognition	0	200	0	0	0	
549004	Advertising	0	53	150	150	0	
549005	Bank Analysis Fees	600	0	0	0	0	
551000	Office Supplies	2,610	5,075	6,000	6,000	0	
551001	Office Equipment	37,177	29,517	0	0	0	
551003	IT Office Equipment	0	0	38,700	11,400	(27,300)	Equipment and Replacements
552001	Gas, Oil, & Lubricants	20,270	16,636	25,000	25,000	0	
552002	Other Operating Expenditures	904	3,070	2,500	10,000	7,500	Uniforms and Boots
552005	Clothing & Wearing Apparel	1,115	2,959	10,000	0	(10,000)	
552006	Data Processing Software	92,733	0	92,700	87,000	(5,700)	Archive Software
554001	Publications/Memberships	514	9,958	9,700	12,200	2,500	Code Books, Red Vector
555001	Employee Education & Training Cost	1,109	9,894	22,000	16,000	(6,000)	BOADF Cross Training, Flood Certificates
555002	Conference/Seminar Regist	350	1,495	5,300	4,500	(800)	CLOAF, ICC
	Total Operating Expenditures	402,539	240,440	472,338	543,461	71,123	
591001	Interfund Transfer	0	35,960	0	0	0	
	Total Capital Expenditures	0	35,960	0	0	0	
546000	Equipment	38,421	0	0	0	0	
	Total Capital Expenditures	38,421	0	0	0	0	
598010	Reserves for Contingency	0	0	1,000,776	476,377	(524,399)	
	Total Reserves	0	0	1,000,776	476,377	(524,399)	
	Total Expenditures	1,661,481	1,576,126	3,028,805	2,629,852	(398,953)	Overall Expenditure Increase/Decrease: -13.17%

Innovation Technology - Summary

Special Revenue Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/(-)	Comments
Revenues						
Intergovernmental Revenue	123,110	507,216	137,837	80,000	(57,837)	
Charges for Services	578,884	629,776	1,776,132	1,840,086	63,954	
Fines & Forfeitures	622,192	574,368	550,000	450,000	(100,000)	
Miscellaneous Revenues	28,757	149,978	34,305	45,577	11,272	
Interfund Transfer	700,000	2,000,000	1,148,486	1,189,527	41,041	
Cash Carry Forward	0	0	1,561,722	1,969,077	407,355	
Total Revenues	2,052,944	3,861,338	5,208,482	5,574,267	365,785	Overall Revenue Increase/Decrease: 7.02%
Expenditures						
Emergency Communications E-911 (Fund 1103)	710,848	998,116	910,783	770,496	(140,287)	
IT Replacement (Fund 1115)	0	0	335,556	442,027	106,471	
Public Safety Communications Network (Fund 1182)	2,001,762	2,368,354	3,962,143	4,361,744	399,601	
Total Expenditures	2,712,610	3,366,470	5,208,482	5,574,267	365,785	Overall Expenditure Increase/Decrease: 7.02%
Revenues vs. Expenditures	(659,666)	494,868	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, investigates, and corrects potential 911 problems, creates mapping data utilized in the Computer-Aided Dispatch (CAD) system. While rarely seen by the public, the work performed by E-911 is critical in nature and the information utilized must be highly accurate. Anytime a person calls 911 for help, the location information retrieved from E-911 databases and the supporting GIS mapping information are the first systems utilized by dispatch to help the caller.

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

This division has been successful in being awarded more than 1,600,298 in grants. The Division continues to be successful in maintaining a 98% match between the E-911 Master Street Address Guide (MSAG), CAD, and Geographic Information Systems (GIS) system which is in alignment with the 98% match standard established by the National Emergency Number Association.

Primary Functions

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

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Goals FY 2024-2025

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

Strategic Plan Focus Area

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Call/Alarm Answering Time – Goal = 10 seconds 90% of the time	%	97.59	97%	97%
2. Number of 911 calls handled – Landline	#	8,494	7,359	7,580
3. Number of 911 calls handled - Wireless	#	41,793	38,946	40,114
4. Text to 911 calls	#	1,575	3,266	3,364
5. VOIP 911 Calls	#	N/A	2,422	5,688
5. Master Street Address Guide (MSAG) / GIS Synchronization Rate	%	98%	98%	98%

Innovation Technology - Emergency Communications E-911
Special Revenue Fund

Fund 1103		Actual	Actual	Adopted	Adopted	Changes	
Div. 0422	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
334XXX	E-911 Grants	0	394,722	37,837	0	(37,837)	
335221	E-911 Land Line	123,110	112,493	100,000	80,000	(20,000)	Based on Current Actuals
342605	Other Public Safety Chgs	250	300	200	200	0	
355222	E-911 Wireless	568,946	517,367	500,000	400,000	(100,000)	Based on Current Actuals
361100	Interest	1,703	20,924	1,500	1,000	(500)	
399000	Cash Carry Forward	0	0	271,246	289,296	18,050	Overall Revenue Increase/Decrease:
	Total Revenues	694,009	1,045,806	910,783	770,496	(140,287)	-15.40%
Expenditures							
529- Other Public Safety							
512000	Regular Salaries	220,071	237,445	186,932	191,358	4,426	2.55 FTE with 3.9% COLA
514000	Overtime	363	203	0	0	0	
52XXXX	Employee Benefits	80,325	91,866	82,305	89,035	6,730	
	Total Personnel Expenditures	300,759	329,514	269,237	280,393	11,156	
534006	Other Contracted Services	20,965	4,061	7,200	13,200	6,000	Cleaning Fees
534013	IT Other Contracted Services	0	0	10,217	34,189	23,972	Network Repairs & GIS Consulting
540000	Travel Expenses	3,000	0	4,500	3,500	(1,000)	
541001	Devices & Accessories	5,656	5,600	4,130	4,200	70	Headsets & Ear Cushions
541002	Communications Recurring	87,072	83,837	89,672	88,748	(924)	Routing & Text to 911, Cellphones
541003	Communications Inst/Repr	11,898	0	3,000	3,000	0	
542000	Postage Expense	81	2	200	100	(100)	
545003	Vehicle Insurance	273	282	336	370	34	
546001	Building/Equipment Repairs	0	0	2,500	2,500	0	
546003	Vehicle Repair	460	483	750	650	(100)	
546004	Maintenance Agreements	115,381	69,136	0	0	0	Moved to IT Maintenance Agreements
546008	IT Maintenance Agreements	0	0	163,750	116,300	(47,450)	Mapping, Dispatch, Databases
547000	Printing & Binding	0	0	48	50	2	
548001	Promotional Activities	0	0	3,000	0	(3,000)	
549000	Other Current Charges and Obligations	118	0	0	0	0	
551000	Office Supplies	94	307	500	500	0	
551001	Office Equipment	26,205	9,632	30,700	10,000	(20,700)	Partially Moved to IT Office Equipment; Dispatch Chairs
551004	IT Office Equipment	0	0	0	12,000	12,000	Monitors, Keyboards, Computer Related Equipment
552001	Gas, Oil, & Lubricants	1,489	2,644	1,750	1,750	0	
552002	Other Operating Expenses	189	0	0	0	0	
552006	Data Processing Software	0	0	2,500	0	(2,500)	

(continued on next page)

Innovation Technology - Emergency Communications E-911

Special Revenue Fund

Fund 1103 Div. 0422	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
	Expenditures (continued)						
554001	Publications/Memberships	898	3,418	48,013	2,010	(46,003)	FL 911 Assoc., APCO, & NENA Memberships
554004	GASB 96 Subscriptions	0	0	0	70,273	70,273	911 Database, Address Validation, Mapping Add-Ons
555001	Training/Educational Cost	5,343	9,551	10,000	7,220	(2,780)	
555002	Conference/Seminar Registration	950	0	525	775	250	
	Total Operating Expenditures	280,073	188,953	383,291	371,335	(11,956)	
564000	Future Capital Outlay	130,016	0	220,418	118,768	(101,650)	
564002	IT Equipment and Machinery	0	16,794	0	0	0	
	Total Capital Expenditures	130,016	16,794	220,418	118,768	(101,650)	
571004	Principal Expense- GASB96	0	57,750	0	0	0	
	Total Debt Expenditures	0	57,750	0	0	0	
591001	Interfund Transfer	0	10,382	0	0	0	
	Total Interfund Transfers	0	10,382	0	0	0	
534006	Other Contracted Services	0	68,515	37,837	0	(37,837)	Address Validation
546004	Maintenance Agreements	0	29,387	0	0	0	
546008	IT Maintenance Agreements	0	740	0	0	0	
552006	Data Processing Software	0	22,535	0	0	0	
554000	Books, Publ, Subscript, Mmbshp	0	22,000	0	0	0	
564002	IT Equipment and Machinery	0	229,546	0	0	0	
571004	Principal Expense - GASB 96	0	22,000	0	0	0	
	Total Grant Expenditures	0	394,722	37,837	0	(37,837)	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	710,848	998,116	910,783	770,496	(140,287)	-15.40%

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
361100	Misc Interest	0	0	0	500	500	
381000	Interfund Transfer In	0	0	335,556	439,527	103,971	Transfer in from General Fund
399000	Cash Carry Forward	0	0	0	2,000	2,000	
Total Fund Revenues		0	0	335,556	442,027	106,471	Overall Revenue Increase/Decrease: 24.09%
Expenditures							
519- Other General Governmental Services							
541001	Communications Devices & Acces	0	0	0	4,752	4,752	Tablets
546010	IT Small Tools & Equipment	0	0	12,500	2,668	(9,832)	Drone Payload
551004	IT Office Equipment	0	0	323,056	186,633	(136,423)	Computer, Misc Equipment, & Switch Replacements
564000	Machinery and Equipment	0	0	0	247,974	247,974	Drone, Server, Firewall Replacements
Total Operating Expenditures		0	0	335,556	442,027	106,471	
Total Fund Expenditures		0	0	335,556	442,027	106,471	Overall Expenditure Increase/Decrease: 24.09%

Description: This is a new fund, beginning with the FY 2023-24 Budget. The IT Replacement Fund is utilized as a source for county wide technology replacements. Sending General Revenues from the General Fund to the IT Replacement Fund, commits it for this dedicated purpose. Returning any of this money back to the General Fund would require action from the Board.

Description

The Public Safety Communications Network (800MHz Radio System) provides for 24-hour continuous operation of Flagler County's trunked radio system which is used by all public safety entities (Fire, EMS, and Law Enforcement), as well as the Flagler County School Board and other municipalities, to communicate with one another and dispatch. The radio system is monitored 24 hours a day. The radio system operates countywide and serves all government agencies within Flagler County and outside agencies responding to Flagler County.

The highest priority for the Public Safety Communications Network is to provide immediate and dependable radio communications throughout the county. The county has six (6) tower sites used to provide this communication along with nearly 1,900 radios in use. Operational mandates for Public Safety Communications Network include directives from the Federal Communications Commission, Federal Aviation Authority, Department of Homeland Security, Department of Defense, United States Secret Service, Florida Department of Management Services, Flagler County Codes, and the Florida Department of Health.

It provides countywide coverage to the cities of Palm Coast, Flagler Beach, Bunnell, Flagler County, and the Flagler County Sheriff's Office. In 2020 the new system went online with an initial cost of \$15,222,000 for the infrastructure and user equipment. This project was funded through a bond issue. The system receives over three million calls per year.

Primary Functions

- ❖ Maintain radio interoperability with all agencies using the radio system
- ❖ Design and maintain radio interoperability with agencies in adjoining counties to support mutual aid response
- ❖ Comply with all mutual aid frequency allocations and radio system usage
- ❖ Ensure reliable system coverage without disruption/downtime
- ❖ Provide security at all tower sites
- ❖ Ensure adequate non-commercial power availability at tower sites
- ❖ Comply with all Federal State and Local rules and regulations
- ❖ Prepare expansion plans for the future growth of the radio system
- ❖ Maintain user groups to ensure communication with all agencies
- ❖ Prepare bid specification documents for maintenance contracts, user equipment and system upgrades

Public Safety Communications Network

Special Revenue Fund

Fund 1182 Div. 0416	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
342902	Municipalities & School Board Rental/User Fees	103,516	527,357	1,273,558	1,323,691	50,133	Includes Sheriff's Office
342903	Radio Repairs	0	22,599	60,000	0	(60,000)	
342904	General Fund Equipment and User Fees	448,785	0	375,049	439,232	64,183	Previously Included Sheriff's Office
342905	Non-GF Departments' Equipment and User Fees	26,334	79,521	67,325	76,963	9,638	Airport & Public Works
351102	Fines for Automation	53,247	57,001	50,000	50,000	0	
361100	Interest	5,454	105,177	4,800	5,000	200	
362009	Tower Rental Revenue	21,600	23,878	28,005	39,077	11,072	Tower Lease
381000	Interfund Transfer In	700,000	2,000,000	812,930	750,000	(62,930)	
399000	Cash Carry Forward	0	0	1,290,476	1,677,781	387,305	
Total Revenues		1,358,935	2,815,532	3,962,143	4,361,744	399,601	Overall Revenue Increase/Decrease: 10.09%
Expenditures							
529- Other Public Safety							
512000	Regular Salaries	95,435	108,166	169,154	154,813	(14,341)	1.90 FTE with 3.9% COLA
514000	Overtime	7	0	0	0	0	
52XXXX	Employee Benefits	34,661	42,621	71,542	66,273	(5,269)	
Total Personnel Expenditures		130,103	150,787	240,696	221,086	(19,610)	
531000	Professional Services	422	46	0	0	0	
534006	Other Contracted Services	1,653	3,264	116,030	16,974	(99,056)	Pest Cntrl, Weed Removal, & Tower Site Repairs
534013	IT Other Contracted Services	0	0	0	107,266	107,266	ISSI with Volusia County
540000	Travel/Training	0	0	2,500	1,000	(1,500)	Travel for Conferences
541001	Communications - Devices & Accessories	12,937	21,747	31,000	31,000	0	Radio Parts for Upgraded System
541002	Communications - Recurring	4,405	4,043	3,876	3,996	120	Wireless Services
541003	Communications - Installation & Repair	16,748	15,955	60,000	60,000	0	Radio Repairs
543000	Utilities Expense	30,186	36,508	41,100	41,340	240	Electric for Tower Sites
545003	Vehicle Insurance	0	0	672	740	68	
545004	Property/Casualty Insurance	0	43,482	69,417	76,359	6,942	
545008	Inland Marine Insurance	0	0	0	38,904	38,904	Addition of Blanket Equipment Coverage
546001	Building/Equipment Repairs	466	1,751	8,000	0	(8,000)	UPS Maintenance, 800 MHZ Repairs
546003	Vehicle Repair	25	0	900	900	0	
546004	Maintenance Agreements	548,507	835,843	50,132	0	(50,132)	Moved to IT Maintenance Agreements
546006	Small Tools & Equipment	(575)	(5,552)	1,500	500	(1,000)	
546008	IT Maintenance Agreements	0	0	857,383	864,415	7,032	Radio Maintenance and GPS
549005	Bank Analysis Fees	456	0	0	0	0	
549000	Other Current Charges and Obligations	15	0	0	0	0	

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Public Safety Communications Network

Special Revenue Fund

Fund 1182 Div. 0416	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Expenditures (cont.)							
551000	Office Supplies	26	76	250	150	(100)	
551001	Office Equipment	889	3,668	3,000	3,700	700	Equipment for Current Staff
552001	Gas, Oil, & Lubricants	101	0	3,150	2,580	(570)	
552002	Other Operating Expenses	2,870	334	500	500	0	
552006	Data Processing Software	209	1,400	0	0	0	Programming Software
554001	Publications/Memberships	85	211	500	0	(500)	
554004	GASB 96 Subscriptions	0	0	0	15,747	15,747	Moved from IT Maint. Agreements
	Total Operating Expenditures	619,426	962,776	1,249,910	1,266,071	16,161	
563000	Interfund Transfer	0	3,857	0	0	0	Transfer to Health Ins Fund
	Total Interfund Transfers	0	3,857	0	0	0	
571002	Principal on Loan/Lease	489,000	498,000	507,000	516,000	9,000	
571002	Principal on Infrastructure	477,000	488,000	500,000	512,000	12,000	
572002	Interest on Loan/Lease	89,660	82,167	69,896	59,746	(10,150)	
572002	Interest on Infrastructure	196,572	182,767	173,296	161,234	(12,062)	
	Total Debt Expenditures	1,252,232	1,250,934	1,250,192	1,248,980	(1,212)	
598020	Designated for Future Use	0	0	1,221,345	1,625,607	404,262	
	Total Reserves	0	0	1,221,345	1,625,607	404,262	
						Overall Expenditure Increase/Decrease:	
	Total Fund Expenditures	2,001,762	2,368,354	3,962,143	4,361,744	399,601	10.09%

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: 6 Years Remaining as of FY 2025

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2020					2025	12/01/24	516,000	32,430	
	06/01/20	0	51,721	51,721		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: 12 Years Remaining as of FY 2025

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues						
Intergovernmental Revenue	1,403,240	2,084,253	1,506,007	902,806	(603,201)	
Miscellaneous Revenue	620	7,690	0	0	0	
Interfund Transfer	100,846	0	49,500	74,000	24,500	
Total Revenues	1,504,706	2,091,944	1,555,507	976,806	(578,701)	Overall Revenue Increase/Decrease: -37.20%
Expenditures						
Section 5310 Grant	0	0	495,000	740,000	245,000	
State Homeland Security Grant	34,370	43,010	60,000	60,000	0	
EMPG Base Brant	64,829	68,297	68,472	65,000	(3,472)	
EMPA Base Grant	109,660	106,549	105,806	105,806	0	
EMPA Base Grant Equipment	50,000	0	0	0	0	
EMAP Accreditation Reimbursement Grant	0	3,500	0	3,500	3,500	
HazMat Facilities	0	3,117	2,000	2,500	500	
Hurricane Loss Mitigation Prevention	0	2,500	0	0	0	
HSGP Cybersecurity	0	16,758	0	0	0	
Opioid Response Program	0	27,975	0	0	0	
FEMA/SAFER Grant	817,965	1,124,324	824,229	0	(824,229)	
CJMHSA	331,362	419,819	0	0	0	
FIND - Bing's Seawall	14,818	3,431	0	0	0	
Hominy Branch Restoration	0	21,546	0	0	0	
NEFRC Vulnerability Assessment	0	200,000	0	0	0	
Urban Search and Rescue	0	14,358	0	0	0	
Total Expenditures	1,423,005	2,055,185	1,555,507	976,806	(578,701)	Overall Expenditure Increase/Decrease: -37.20%
Revenues vs. Expenditures	81,701	36,759	0	0	0	

Grants

Special Revenue Fund

Fund 1128		Actual	Actual	Adopted	Adopted	Changes	Comments
Div. 8001		FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	
Description							
Revenues							
361100	Interest-MMIA & Investmts	620	5,929	0	0	0	
361201	Fair Value of Investments	0	1,762	0	0	0	
331420	Section 5310 Grant	0	0	396,000	592,000	196,000	
334490	Section 5310 Grant - Transp Disadvantaged Grant	0	0	49,500	74,000	24,500	
381000	Section 5310 Grant - Interfund Transfer	0	0	49,500	74,000	24,500	
331200	State Homeland Security Grant	34,370	43,010	60,000	60,000	0	
331200	EMPG Base Grant	61,828	68,297	68,472	65,000	(3,472)	
334200	EMPA Base Grant	157,112	104,657	105,806	105,806	0	
334500	EMAP Accreditation Reimbursement Grant	0	3,500	0	3,500	3,500	
331200	FEMA/SAFER Grant	818,568	1,037,915	824,229	0	(824,229)	
334100	CJMHSA Expansion Grant	331,362	419,819	0	0	0	
337707	FIND Bings Seawall Grant	0	8,771	0	0	0	
381000	FIND Bings Seawall Grant - Interfund Transfer	100,846	0	0	0	0	
334200	HazMat Facilities Grant	0	0	2,000	2,500	500	
334200	HLMP Grant	0	2,500	0	0	0	
331200	HSGP Cybersecurity Grant	0	16,758	0	0	0	
331390	Hominy Branch Restoration	0	21,546	0	0	0	
334100	NEFRC Vulnerability Assessment Grant	0	200,000	0	0	0	
334200	Urban Search and Rescue Grant	0	12,000	0	0	0	
337603	Opioid Rspnse Program Grant	0	145,480	0	0	0	
Total Revenues		1,504,706	2,091,944	1,555,507	976,806	(578,701)	Overall Revenue Increase/Decrease: -37.20%

Grants						Special Revenue Fund	
Fund 1128		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures							
544- Mass Transit Systems							
	564000 Section 5310 Grant - Equipment Expenditures	0	0	495,000	740,000	245,000	Replacement of 4 Vehicles
525- Emergency and Disaster Relief Services							
	State Homeland Security Grant Expenditures	34,370	43,010	60,000	60,000	0	
	EMPG Base Grant Expenditures	64,829	68,297	68,472	65,000	(3,472)	
300001	EMPA Base Grant Expenditures	109,660	106,549	105,806	105,806	0	
	EMPA Base Grant Equipment Expenditures	50,000	0	0	0	0	
	EMAP Accreditation Reimbursement Grant Expenditures	0	3,500	0	3,500	3,500	
	HazMat Facilities Grant Expenditures	0	0	2,000	2,500	500	
	HLMP Grant Expenditures	0	2,500	0	0	0	
	HSGP Cybersecurity Grant Expenditures	0	16,758	0	0	0	
	Opioid Response Program Grant Expenditures	0	27,975	0	0	0	
522- Fire Control							
	FEMA/SAFER Grant Personnel Expenditures	817,965	1,124,324	824,229	0	(824,229)	
563- Mental Health Services							
	CJMHSa Grant Expenditures	331,362	419,819	0	0	0	
572- Parks and Recreation							
	FIND Bings Sealwall Grant Expenditures	14,818	3,431			0	
537- Conservation/Resource Management							
	Hominy Branch Restoration Expenditures	0	21,546	0	0	0	
519- Other General Government							
	NEFRC Vulnerability Assessment Grant Expenditures	0	200,000	0	0	0	
526- Ambulance & Rescue Services							
	Urban Search and Rescue Grant Expenditures	0	14,358	0	0	0	
Total Expenditures		1,423,004	2,052,068	1,555,507	976,806	(578,701)	Overall Expenditure Increase/Decrease: -37.20%

Capital Preservation Fund

Special Revenue Fund

Fund 1187		Actual	Actual	Adopted	Adopted	Changes	
Div. 1421	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
331200	Fed Grant-Publ Safety	0	0	565,569	0	(565,569)	HMGP Grant
381000	Interfund Transfer	748,500	605,500	1,249,000	2,491,500	1,242,500	
361100	Misc- Interest	1,334	19,553	0	0	0	
361201	Fair Value of Investments	1,334	7,383	0	0	0	
Total Revenues		751,168	632,436	1,814,569	2,491,500	676,931	Overall Revenue Increase/Decrease: 37.31%
Expenditures							
519- Other General Government Services							
546001	Building/Equipment Repairs	191,586	0	600,000	1,651,500	1,051,500	See Below for List of Projects
534006	Other Contracted Services	4,306	0	0	0	0	
572- Parks and Recreation							
552003	Other Operating Expense	972	0	0	0	0	
546001	Building/Equipment Repairs	26	0	349,000	840,000	491,000	
525- Emergency & Disaster Recovery							
546001	Building/Equipment Repairs	0	0	865,569	0	(865,569)	
Total Operating Expenditures		196,890	0	1,814,569	2,491,500	676,931	
Total Expenditures		196,890	0	1,814,569	2,491,500	676,931	Overall Expenditure Increase/Decrease: 37.31%

FY 24-25 Other General Government Projects:

Energy Plant Cooling Towers
 HVAC Replacement - Various Facilities
 HVAC Niagara Controls Upgrade
 ADA Projects per Transition Plan
 GSB Carpet Flooring 2nd Floor

Roof Replacement - Palm Coast Library
 Additional Funding for JC Flooring 1st Floor
 Additional Funding for JC Flooring 2nd Floor
 Health Department HVAC
 Fire Training Tower Repairs

FY 24-25 Parks and Recreation Projects:

Civic Arena Upgrade Sound System (IT)
 Bing's Master Plan Improvements
 Carver Gym Flooring
 Princess Place Pool, Fence, and Cover

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	Comments
Div. 3890	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	
Revenues							
331200	Fed Grant - Publ Safety	0	4,954,228	0	0	0	
331390	Fed Grt- Phys Env - Other	0	140,928	0	0	0	
331500	Fed Grt - Economic Dev	5,791	0	0	0	0	
334200	State Grt - Phys Env - Other	0	815,878	0	0	0	
337200	Loc Gov Grt - Public Safety	0	774,303	0	0	0	
361100	Interest	4,554	41,819	0	0	0	
361201	Fair Value of Investments	(12,908)	22,388	0	0	0	
381000	Interfund Transfer In	0	2,548,951	0	0	0	Overall Revenue Increase/Decrease:
Total Fund Revenues		(2,563)	9,298,494	0	0	0	0.00%
Expenditures - Hurricane Ian							
Div. 3893	Hurricane Ian - Personnel	742,788	0	0	0	0	
Div. 3893	Hurricane Ian - Operating	45,770	344,428	0	0	0	
Total Hurricane Ian Expenditures		788,557	344,428	0	0	0	
Expenditures - Hurricane Nicole							
Div. 3894	Hurricane Nicole - Grant and Aid	0	6,667,948	0	0	0	
Div. 3894	Hurricane Nicole - Personnel	0	7,367,699	0	0	0	
Div. 3894	Hurricane Nicole - Operating	0	374,362	0	0	0	
Total Hurricane Nicole Expenditures		0	14,410,009	0	0	0	
Expenditures - Hurricane Idalia							
Div. 3895	Hurricane Idalia - Personnel	0	242,719	0	0	0	
Div. 3895	Hurricane Idalia - Operating	0	6,005	0	0	0	
Total Hurricane Idalia Expenditures		0	248,723	0	0	0	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		788,557	15,003,160	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 24-25

Description	Other	Principal	Interest	Total
Governmental Funds				
General Fund				
Helicopter Debt Service	\$ 0	\$ 195,000	\$ 89,780	\$ 284,780
Tax Anticipation Note	25,000	0	60,000	85,000
Total General Fund	\$ 25,000	\$ 195,000	\$ 149,780	\$ 369,780
Special Revenue Funds				
County Transportation Trust Fund				
Deere Credit Tractor Lease		\$ 18,321	\$ 2,677	\$ 20,998
Ring Investments Tractor with Boom Mower		\$ 39,967	\$ 3,530	\$ 43,497
Ring Investments Motograder		\$ 51,979	\$ 5,055	\$ 57,034
Public Safety Communications Network Fund				
Public Safety Communications Network Fund - Equipment	\$ 0	\$ 516,000	\$ 59,746	\$ 575,746
Public Safety Communications Network Fund - Infrastructure	0	512,000	161,234	673,234
Total Special Revenue Fund	\$ 0	\$ 1,138,267	\$ 232,242	\$ 1,370,509
Debt Service Funds				
General Obligation Bonds, Series 2015 (Justice Center)	\$ 910	\$ 1,235,000	\$ 557,990	\$ 1,793,900
Capital Improvement and Refunding Revenue Bonds, Series 2015 (Govt. Svcs. Complex)	910	2,345,000	1,135,105	3,481,015
Taxable Special Assessment Revenue Note, Series 2018 (Painter's Hill Seawall)	0	66,000	19,710	85,710
Capital Improvement Revenue Note, Series 2020 (New FCSO Operations Center)	0	1,325,000	309,505	1,634,505
Limited General Obligation Bonds, Series 2009 and Series 2010 (ESL)	0	1,040,000	119,360	1,159,360
Total Debt Service Funds	\$ 1,820	\$ 6,011,000	\$ 2,141,670	\$ 8,154,490
Total Governmental Funds	\$ 26,820	\$ 7,344,267	\$ 2,523,692	\$ 9,894,779
Proprietary Funds				
Enterprise Funds				
Flagler County Taxable Airport Refunding Revenue Bond, Series 2015 (Airport Improvements)	\$ 0	\$ 205,000	\$ 42,215	\$ 247,215
Flagler County Taxable Airport Refunding Revenue Note, Series 2015B (Airport Improvements)	0	175,000	37,535	212,535
Repayment of T-Hangar 2024 GF Interfund Loan	0	130,000	5,244	135,244
Total Proprietary Funds	\$ 0	\$ 510,000	\$ 84,994	\$ 594,994
Total All Funds	\$ 26,820	\$ 7,854,267	\$ 2,608,686	\$ 10,489,773

Debt Summary for FY 24-25

Fund	Purpose/Source of Revenue	Original Amount Issued	Original or Refinanced Issue Date	Final Maturity	Principal Outstanding as of 10/1/24	Interest Payable to Maturity as of 10/1/24	Total Outstanding as of 10/1/24
Fund 1001	General Fund - Helicopter Revenue Source - Non Ad Valorem	\$ 2,273,000	11/29/23	08/01/33	\$ 2,093,000	\$ 473,946	\$ 2,566,946
Fund 1182	Public Safety Communications Network - Equipment Revenue Source - User Fees	5,241,000	12/02/19	12/01/29	\$ 3,268,000	\$ 198,576	3,466,576
Fund 1182	Public Safety Communications Network - Infrastructure Revenue Source - User Fees	8,517,000	12/02/19	12/01/35	7,018,000	1,051,130	8,069,130
Fund 1211	General Obligation Bonds, Series 2015 (Justice Center) Revenue Source - Special Ad Valorem Tax Millage	32,990,000	09/01/05	07/01/35	17,520,000	3,967,028	21,487,028
Fund 1212	Capital Improvement Revenue Bonds, Series 2015 (Govt. Svcs. Complex) Revenue Source - Half-Cent Sales Tax, Discretionary Sales Surtax, Communication Services Tax & State Revenue Sharing	42,775,000	02/01/15	10/01/35	29,425,000	6,322,619	35,747,619
Fund 1213	Taxable Special Assessment Revenue Note, Series 2018 Revenue Source - Special Taxing District	1,520,000	07/12/21	07/01/33	670,211	102,280	772,491
Fund 1215	Capital Improvement Revenue Note, Series 2020 Revenue Source - Non Ad Valorem	20,000,000	04/01/21	10/01/35	17,575,000	1,999,778	19,574,778
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	5,450,000	363,216	5,813,216
Fund 1401	Capital Improvements - Taxable Airport Refunding Revenue Bonds, Series 2015 Revenue Source - Airport Revenues	2,595,932	10/01/15	06/01/30	1,291,932	139,281	1,431,213
Fund 1401	Flagler County Taxable Airport Refunding Revenue Note, Series 2015B Revenue Source - Airport Revenues	2,211,000	07/08/15	02/01/30	1,169,000	126,638	1,295,638
Fund 1401	Repayment of T-Hangar 2024 GF Interfund Loan	654,414	02/01/24	02/01/28	524,414	13,177	537,591
Totals		\$ 133,277,346	-	-	\$ 86,004,557	\$ 14,757,669	\$ 100,762,226

Summary of Outstanding Debt

Governmental Funds

General Fund	\$	2,566,946
Special Revenue Funds	\$	11,535,706
Debt Service Funds		83,395,132
Governmental Funds Total	\$	97,497,784

Proprietary Funds

Airport	\$	3,264,442
Proprietary Funds Total	\$	3,264,442

Total Outstanding Debt \$ 100,762,226

Debt Limitations/Ratios Calculations

Direct Debt to GF Revenue (%)	5.37%
Direct Debt to GF Operating Expenditures (%)	7.38%
Direct Debt & Revenue Debt to Assessed Value (%)	0.50%
Direct Debt & Revenue Debt per Capita (\$)	\$770.61
Per Capital Debt as a Percentage of Per Capita Income (%)	1.28%

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
Ad Valorem Taxes - ESL millage		1,294,703	1,527,237	1,717,554	1,956,802	239,248	
Ad Valorem Taxes - Justice Center		2,122,994	2,034,276	2,124,271	1,797,127	(327,144)	
Sales Tax 1/2 Cent (State)		2,193,447	2,316,888	1,197,799	1,100,000	(97,799)	
State Revenue Sharing		2,398,248	2,621,045	2,318,585	2,323,384	4,799	
Communication Services Tax (State)		211,537	227,146	0	0	0	
Special Assessment Collections		87,573	95,514	100,000	100,000	0	
Interfund Transfers		984,316	2,110,238	1,827,421	1,535,535	(291,886)	
Interest		19,139	203,258	11,000	11,000	0	
Fair Value of Investments		(29,383)	53,403	0	0	0	
Cash Carry Forward		0	0	8,230,600	9,848,237	1,617,637	
Total Revenues		9,282,574	11,189,006	17,527,230	18,672,085	1,144,855	Overall Revenue Increase/Decrease: 6.53%
Expenditures							
Fund 1211 Justice Center - GO Bonds, Series 2005		1,792,839	1,794,422	3,588,405	3,776,055	187,650	
Fund 1212 Gvt Svcs Complex - Cap Imp & Refunding Revenue Bond, Series 2015		3,483,523	3,478,285	8,648,981	8,853,627	204,646	
Fund 1213 Painter's Hill Seawall - Taxable Special Asmnt Rev Note, Series 2018		86,872	86,532	107,463	117,767	10,304	
Fund 1214 Dune Restoration - Taxable Special Asmnt Rev Note, Series 2018B		704,079	703,877	0	0	0	
Fund 1215 FCSO Operations Center - Cap Imprmnt Rev Note, Series 2020		325,314	1,399,989	1,827,421	1,635,005	(192,416)	
Fund 1219 ESL - Limited Ad Valorem Tax Refunding Bonds, Series 2016		1,161,807	1,168,740	3,354,960	4,289,631	934,671	
Fund 1220 Beach Restoration - Tourist Development Tax Rev Bond, Series 2017		87	0	0	0	0	
Fund 1221 Beach Renourishment - Bond Grant Anticipation Note, Series 2020		572,742	9	0	0	0	
Total Expenditures		8,127,263	8,631,854	17,527,230	18,672,085	1,144,855	Overall Expenditure Increase/Decrease: 6.53%
Revenues vs. Expenditures		(1,155,311)	(2,557,152)	0	0	0	

Justice Center - General Obligation Bonds, Series 2015

Debt Service Fund

Fund 1211 Div. 3606	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
311000	Ad Valorem Taxes	2,093,863	2,003,801	2,124,271	1,797,127	(327,144)	Millage Rate 0.1148
311001	Delinquent	29,132	30,475	0	0	0	
361100	Interest	4,974	60,098	5,000	5,000	0	
361201	Fair Value of Investments	(9,584)	14,969	0	0	0	
399000	Cash Carry Forward	0	0	1,459,134	1,973,928	514,794	
Total Fund Revenues		2,118,384	2,109,343	3,588,405	3,776,055	187,650	Overall Revenue Increase/Decrease: 5.23%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	551	36	1,000	1,500	500	
549005	Bank Analysis Fees	477	0	500	0	(500)	
571001	Principal Series 2015	1,065,000	1,120,000	1,175,000	1,235,000	60,000	
572001	Interest Series 2015	725,986	672,736	616,740	557,990	(58,750)	
573000	Other Debt Service Costs	825	1,650	825	910	85	
Total Expenditures		1,792,839	1,794,422	1,794,065	1,795,400	1,335	
Reserves							
598020	Reserve for Future Use	0	0	1,794,340	1,980,655	186,315	
Total Reserves		0	0	1,794,340	1,980,655	186,315	
Total Fund Expenditures		1,792,839	1,794,422	3,588,405	3,776,055	187,650	Overall Expenditure Increase/Decrease: 5.23%

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 2014	0.3347	Fiscal Year 2018	0.2450	Fiscal Year 2022	0.2050
Fiscal Year 2015	0.3140	Fiscal Year 2019	0.2450	Fiscal Year 2023	0.1665
Fiscal Year 2016	0.2751	Fiscal Year 2020	0.2050	Fiscal Year 2024	0.1546
Fiscal Year 2017	0.2751	Fiscal Year 2021	0.2050	Fiscal Year 2025	0.1148

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: 11 Years Remaining as of FY 2025

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 Servcs Complex - Capital Improvement and Refunding Revenue Bonds, Series 2015

Debt Service Fund

Fund 1212 Dept. 3604	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
315000	Communication Services Tax (CST)	211,537	227,146	0	0	0	
335120	State Revenue Sharing	2,398,248	2,621,045	2,318,585	2,323,384	4,799	Based on EDR Estimates
335181	State Sales Tax 1/2 Cent	2,193,447	2,316,888	1,197,799	1,100,000	(97,799)	Based on EDR Estimates & % Change with GF
361100	Interest	8,780	86,498	5,000	5,000	0	
361201	Fair Value of Investments	(7,325)	18,220	0	0	0	
399000	Cash Carry Forward	0	0	5,127,597	5,425,243	297,646	Overall Revenue Increase/Decrease:
Total Fund Revenues		4,804,687	5,269,797	8,648,981	8,853,627	204,646	2.37%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	428	60	6,000	6,000	0	
549005	Bank Analysis Fees	545	0	4,000	4,000	0	
571001	Principal	2,020,000	2,120,000	2,230,000	2,345,000	115,000	
572001	Interest	1,461,725	1,358,225	1,249,480	1,135,105	(114,375)	
573000	Other Debt Service Costs	825	0	825	910	85	
Total Expenditures		3,483,523	3,478,285	3,490,305	3,491,015	710	
581- Interfund Transfer Out							
591001	Interfund Transfer	0	0	1,500,000	0	(1,500,000)	Helicopter Purchase in FY 24
Total Interfund Transfer		0	0	1,500,000	0	(1,500,000)	
Reserves							
598020	Designated for Future Use	0	0	3,658,676	5,362,612	1,703,936	
Total Reserves		0	0	3,658,676	5,362,612	1,703,936	
Total Fund Expenditures		3,483,523	3,478,285	8,648,981	8,853,627	204,646	Overall Expenditure Increase/Decrease:
							2.37%

Description:

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

Govt Servcs Complex - Capital Improvement and Refunding Revenue Bonds, Series 2015 \$42,775,000

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida Capital Improvement and Refunding Revenue Bonds, Series 2015
Amount: \$42,775,000
Rate: 4.00%
Lender: BNY Mellon
Length: 21 Years
Remaining: 12 Years Remaining as of FY 2025

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

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

Debt Service Fund

Fund 1213 Div. 3607	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
325201	Special Assessment Collections	87,573	95,514	100,000	100,000	0	
325202	Delinquent	7,955	0	0	0	0	
361100	Interest	102	46	0	0	0	
399000	Cash Carry Forward	0	0	7,463	17,767	10,304	Overall Revenue Increase/Decrease:
Total Fund Revenues		95,630	95,560	107,463	117,767	10,304	9.59%
Expenditures							
517- Debt Service Payments							
549005	Bank Analysis Fees	272	0	400	400	0	
534009	Commission Fee - Prop Appraiser	20	20	0	0	0	
571001	Principal	61,000	63,000	65,000	66,000	1,000	
572001	Interest	25,523	23,467	21,620	19,710	(1,910)	
572003	Interest on Advances	57	45	0	0	0	
Total Expenditures		86,872	86,532	87,020	86,110	(910)	
598020	Designated for Future Use	0	0	20,443	31,657	11,214	
Total Reserves		0	0	20,443	31,657	11,214	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		86,872	86,532	107,463	117,767	10,304	9.59%

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: 9 Years Remaining as of FY 2025

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

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

Debt Service Fund

Fund 1214 Div. 3608	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
361100	Interest	478	2	0	0	0	
361201	Fair Value of Investments	(1)	1	0	0	0	
381000	Interfund Transfer	660,524	704,330	0	0	0	
	Total Fund Revenues	661,001	704,333	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	17	0	0	0	0	
549005	Bank Analysis Fees	341	0	0	0	0	
571001	Principal	651,000	677,000	0	0	0	
572001	Interest	52,722	26,877	0	0	0	
	Total Expenditures	704,079	703,877	0	0	0	
	Total Fund Expenditures	704,079	703,877	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 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
361100	Interest	491	2,996	0	0	0	
361201	Fair Value of Investments	(2)	717	0	0	0	
381000	Interfund Transfer	323,792	1,405,908	1,827,421	1,535,535	(291,886)	
399000	Cash Carry Forward	0	0	0	99,470	99,470	
Total Fund Revenues		324,281	1,409,621	1,827,421	1,635,005	(192,416)	Overall Revenue Increase/Decrease: -10.53%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	14	4	500	500	0	
549005	Bank Analysis Fees	389	0	0	0	0	
571001	Principal	150,000	1,050,000	1,495,000	1,325,000	(170,000)	\$200,000 To Repay Cash Advance from GF
572001	Interest	174,409	349,510	331,921	309,505	(22,416)	
572003	Interest on Advances	502	475	0	0	0	
Total Expenditures		325,314	1,399,989	1,827,421	1,635,005	(192,416)	
Total Fund Expenditures		325,314	1,399,989	1,827,421	1,635,005	(192,416)	Overall Expenditure Increase/Decrease: -10.53%

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: 12 Years Remaining as of FY 2025

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

ESL - Limited Ad Valorem Tax Refunding Bonds, Series 2016

Debt Service Fund

Fund 1219 Div. 3605	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
361100	Ad Valorem Taxes	1,276,771	1,504,367	1,717,554	1,956,802	239,248	Millage Rate 0.1250
311001	Delinquent	17,931	22,870	0	0	0	
361100	Interest	4,805	56,614	1,000	1,000	0	
361201	Fair Value of Investments	(10,084)	15,944	0	0	0	
399000	Cash Carry Forward	0	0	1,636,406	2,331,829	695,423	
Total Fund Revenues		1,289,424	1,599,795	3,354,960	4,289,631	934,671	Overall Revenue Increase/Decrease: 27.86%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	522	38	1,000	1,000	0	
549005	Bank Analysis Fees	1,230	0	2,000	2,000	0	
571001	Principal Series 2016	975,000	1,005,000	1,020,000	1,040,000	20,000	
572001	Interest Series 2016	185,055	163,703	141,698	119,360	(22,338)	
Total Expenditures		1,161,807	1,168,740	1,164,698	1,162,360	(2,338)	
Reserves							
598020	Designated for Future Use	0	0	2,190,262	3,127,271	937,009	
Total Reserves		0	0	2,190,262	3,127,271	937,009	
Total Fund Expenditures		1,161,807	1,168,740	3,354,960	4,289,631	934,671	Overall Expenditure Increase/Decrease: 27.86%

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 2014	0.1732	Fiscal Year 2020	0.1250
Fiscal Year 2015	1.1659	Fiscal Year 2021	0.1250
Fiscal Year 2016	0.1581	Fiscal Year 2022	0.1250
Fiscal Year 2017	0.1531	Fiscal Year 2023	0.1250
Fiscal Year 2018	0.2500	Fiscal Year 2024	0.1250
Fiscal Year 2019	0.1372	Fiscal Year 2025	0.1250

In April 2016, Flagler County refunded the series 2010 Bonds and the callable 2009 series Bonds resulting in a reduction of total debt service payments over 20 years of approximately \$1,736,664. 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: 5 Years Remaining as of FY 2025

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

Beach Restoration - Tourist Development Tax Revenue Bond, Series 2017

Debt Service Fund

Fund 1220		Actual	Actual	Adopted	Adopted	Changes	
Div. 3609	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
361100	Interest	0	0	0	0	0	Overall Revenue Increase/Decrease:
Total Fund Revenues		0	0	0	0	0	
Expenditures							
517- Debt Service Payments							
549005	Bank Analysis Fees	87	0	0	0	0	Overall Expenditure Increase/Decrease:
Total Fund Expenditures		87	0	0	0	0	

Description:

On August 21, 2017 the Flagler County Board of County Commissioners approved Resolution 2017-47 authorizing a loan from CenterState Bank not to exceed \$6,560,000 for the purpose of providing funds for Beach Restoration as a result of damage by Hurricane Matthew. The term is approximately 13 years at 2.39% interest with a 2030 maturity date. The County is able to prepay the Note at any time without a prepayment penalty. This debt was paid off early in FY 21.

Beach Renourishment - Bond Grant Anticipation Note, Series 2020

Debt Service Fund

Fund 1221		Actual	Actual	Adopted	Adopted	Changes	
Div. 3610	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
361100	Interest	1,307	9,288	0	0	0	
361201	Fair Value of Investments	(2,387)	3,552	0	0	0	Overall Revenue Increase/Decrease:
Total Fund Revenues		(1,080)	12,840	0	0	0	0.00%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	210	9	0	0	0	
549005	Bank Analysis Fees	204	0	0	0	0	
571002	Principal	557,600	0	0	0	0	
572002	Interest	3,883	0	0	0	0	
573000	Other Debt Service Costs	10,845	0	0	0	0	Overall Expenditure Increase/Decrease:
Total Fund Expenditures		572,742	9	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 Fund Summary

Capital Project Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues						
1/2 Cent Small County Discretionary Sales Tax	4,340,160	4,439,897	4,773,455	4,414,068	(359,387)	
Special Assessment	122,533	122,831	121,000	120,000	(1,000)	
Intergovernmental	2,304,824	3,215,857	23,500,000	20,000,000	(3,500,000)	
Miscellaneous Revenue	(21,840)	708,720	17,820	87,900	70,080	
Interfund Transfer	11,320,000	2,104,115	9,787,500	350,000	(9,437,500)	
Excess Fees/Other Sources	7,750,645	562	600	600	0	
Cash Carry Forward	0	0	3,230,616	2,545,250	(685,366)	
Total Fund Revenues	25,816,322	10,591,982	41,430,991	27,517,818	(13,913,173)	Overall Revenue Increase/ Decrease: -33.58%
Expenditures						
Beachfront Parks (Fund 1307)	474	12	267,296	306,141	38,845	
Beachfront Park Maintenance (Fund 1308)	19,075	1,829	568,234	620,018	51,784	
1/2 Cent Discretionary Sales Tax (Fund 1311)	4,487,955	3,841,161	6,068,736	5,152,241	(916,495)	
Capital Improvement Revenue Bond (Fund 1312)	51,959	0	0	0	0	
Dune Restoration Special Assessment 2018B (Fund 1314)	64,173	0	0	0	0	
CPF - New Sheriff Ops Center (Fund 1315)	15,177,682	3,133,636	0	0	0	
General Capital Projects (Fund 1316)	229,892	658,317	33,287,500	20,350,000	(12,937,500)	
Marineland Acres Drainage Basin District (Fund 1318)	2,269,292	3,982,846	449,692	214,328	(235,364)	
Environmentally Sensitive Lands - (Fund 1319)	1,229	389	743,277	825,714	82,437	
Capital Project Fund - Beach Renourishment (Fund 1320)	43,128	0	46,256	49,376	3,120	
Total Fund Expenditures	22,344,858	11,618,190	41,430,991	27,517,818	(13,913,173)	Overall Expenditure Increase/ Decrease: -33.58%
Revenues vs. Expenditures	3,471,464	(1,026,208)	0	0	0	

Beachfront Parks Capital

Capital Project Fund

Fund 1307 Div. 6001	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenue							
361100	Interest	1,268	12,249	1,200	12,000	10,800	
361201	Fair Value of Investments	(3,253)	4,746	0	0	0	
399000	Cash Carry Forward	0	0	266,096	294,141	28,045	
Total Fund Revenues		(1,985)	16,995	267,296	306,141	38,845	Overall Revenue Increase/ Decrease: 14.53%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	120	12	300	300	0	
549005	Bank Analysis Fees	354	0	400	0	(400)	
Total Operating Expenditures		474	12	700	300	(400)	
572- Parks and Recreation							
562000	Buildings	0	0	0	275,000	275,000	CIP - Malacompra Disc Golf & Utility
Total Capital Improvements Expenditures		0	0	0	275,000	275,000	
598040	Reserve for Future Use	0	0	266,596	30,841	(235,755)	
Total Reserves		0	0	266,596	30,841	(235,755)	
Total Fund Expenditures		474	12	267,296	306,141	38,845	Overall Expenditure Increase/ Decrease: 14.53%

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
361100	Interest	2,428	23,184	4,000	25,000	21,000	
361201	Fair Value of Investments	(6,157)	8,977	0	0	0	
399000	Cash Carry Forward	0	0	564,234	595,018	30,784	
Total Fund Revenues		(3,730)	32,161	568,234	620,018	51,784	Overall Revenue Increase/ Decrease: 9.11%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	7,415	23	600	600	0	PFM Investment Fees & Tortoise Relocation
534006	Other Contract Services	602	1,806	900	900	0	
534010	Governmental Services	8,237	0	20,000	20,000	0	Staff Time
534400	Rentals and Leases	2,123	0	0	0	0	
549003	Landfill Tipping Fees	61	0	0	0	0	
549005	Bank Analysis Fees	637	0	800	0	(800)	
Total Expenditures		19,075	1,829	22,300	21,500	(800)	
598040	Reserve for Future Use	0	0	545,934	598,518	52,584	
Total Reserves		0	0	545,934	598,518	52,584	
Total Fund Expenditures							Overall Expenditure Increase/ Decrease: 9.11%
		19,075	1,829	568,234	620,018	51,784	

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
312601	1/2 Cent Small County Discretionary Sales Tax	4,340,160	4,123,888	4,773,455	4,414,068	(359,387)	Based on YTD Actuals
361100	Interest	11,286	78,255	10,000	25,000	15,000	
366003	Donations	0	35,781	0	0	0	
399000	Cash Carry Forward	0	0	1,285,281	713,173	(572,108)	
Total Fund Revenue		4,351,446	4,237,924	6,068,736	5,152,241	(916,495)	Overall Revenue Increase/Decrease: -15.10%
Expenditures							
519- Other General Governmental Services							
549005	Bank Analysis Fees	1,486	0	2,800	2,800	0	
521- Law Enforcement							
532000	Accounting and Auditing	0	13,200	0	0	0	
529- Other Public Safety							
531000	Professional Services	875	97	2,800	0	(2,800)	
537- Conservation and Resource Management							
531000	Professional Services	0	0	0	3,000,000	3,000,000	Beach/Dune Restoration Funding
Total Operating Expenditures		2,361	13,297	5,600	3,002,800	2,997,200	
521- Law Enforcement							
562000	Buildings	1,204,786	21,250	0	0	0	
563000	Infrastructure	75,739	65,850	0	0	0	
522- Fire Control							
561000	Land & Permanent Easements	0	0	500,000	0	(500,000)	Fire Station #62/Admin
563000	Buildings	0	0	2,500,000	0	(2,500,000)	Fire Station #51 Westside
529- Other Public Safety							
563001	IT Infrastructure	0	0	0	882,000	882,000	Court Jail Security Control Retrofit
541- Road/Street Facilities							
563000	Infrastructure	99,541	608,001	0	0	0	
572- Parks and Recreation							
562000	Buildings	105,528	132,764	0	0	0	
Total Capital Improvements Expenditures		1,485,594	827,865	3,000,000	882,000	(2,118,000)	
586- Intragovernmental Transfers Out from Constitutional Fee Officers							
591005	Jail Operations	3,000,000	3,000,000	3,000,000	0	(3,000,000)	Funding Moved Back to General Fund
Total Jail Expenditures		3,000,000	3,000,000	3,000,000	0	(3,000,000)	
598040	Reserve for Future Use	0	0	63,136	1,267,441	1,204,305	
Total Reserves		0	0	63,136	1,267,441	1,204,305	
Total Fund Expenditures		4,487,955	3,841,161	6,068,736	5,152,241	(916,495)	Overall Expenditure Increase/Decrease: -15.10%

Capital Improvement Revenue Bond 2015

Capital Project Fund

Fund 1312		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
361100	Interest	35	0	0	0	0	Overall Revenue Increase/ Decrease:
Total Fund Revenues		35	0	0	0	0	
Expenditures							
519- Other General Governmental Services							
531000	Professional Services	9	0	0	0	0	
549005	Bank Analysis Fees	637	0	0	0	0	
Total Operating Expenditures		646	0	0	0	0	
521- Law Enforcement							
562000	Capital Outlay	51,313	0	0	0	0	FSCO New Ops Center
Total Capital Expenditures		51,313	0	0	0	0	
							Overall Expenditure Increase/ Decrease:
Total Fund Expenditures		51,959	0	0	0	0	0.00%

Dune Restoration Project Special Assessment 2018B

Capital Project Fund

Fund 1314		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
361100	Interest	2	0	0	0	0	Overall Revenue Increase/ Decrease:
Total Fund Revenues		2	0	0	0	0	
							0.00%
Expenditures							
537- Conservation and Resource Management							
549000	Other Current Charges and Obligations	64,173	0	0	0	0	Overall Expenditure Increase/ Decrease:
Total Operating Expenditures		64,173	0	0	0	0	
							0.00%
Total Fund Expenditures		64,173	0	0	0	0	

New Sheriff Ops Center

Capital Project Fund

Fund 1315		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
312601	1/2 Cent Local Option Sales Tax	0	316,009	0	0	0	
361100	Interest-MMIA & Investments	25,915	22,882	0	0	0	
361201	Fair Value of Investments	0	31,638	0	0	0	
384001	Cap Imp Rev Note S2020	7,750,000	0	0	0	0	
Total Fund Revenues		7,775,915	370,529	0	0	0	Overall Revenue Increase/ Decrease:
							0.00%
Expenditures							
521- Law Enforcement							
531000	Professional Services	2,524	182	0	0	0	
532000	Accounting and Auditing	7,000	0	0	0	0	
534006	Other Contracted Services	0	1,462				
546001	Building/Equipment Repairs	0	9	0	0	0	
546006	Small Tools & Equip	0	2,200	0	0	0	
549000	Oth Curr Chgs and Obligations	0	95				
549005	Bank Analysis Fees	1,061	0	0	0	0	
551001	Office Equipment	381,985	387,202	0	0	0	
552002	Other Operating Expenses	8,414	3,336	0	0	0	
Total Operating Expenditures		400,984	394,486	0	0	0	
562000	Buildings	14,776,698	2,733,965	0	0	0	
564000	Machinery and Equipment	0	5,185	0	0	0	
Total Capital Expenditures		14,776,698	2,739,150	0	0	0	
Total Fund Expenditures		15,177,682	3,133,636	0	0	0	Overall Expenditure Increase/ Decrease:
							0.00%

General Capital Projects

Capital Project Fund

Fund 1316 Div. 6001	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
334XXX	State Grant	0	0	23,500,000	20,000,000	(3,500,000)	Legislative Funding
361100	Interest	31,037	335,410	0	0	0	
361201	Fair Value of Investments	(83,840)	124,767	0	0	0	
366003	Donations	1,700	0	0	0	0	
381000	Interfund Transfer from General Fund	11,320,000	1,948,323	9,787,500	350,000	(9,437,500)	Overall Revenue Increase/Decrease:
Total Fund Revenues		11,268,897	2,408,499	33,287,500	20,350,000	(12,937,500)	-38.87%
Expenditures							
519- Other General Governmental Services							
564000	Equipment	44,755	3,409	137,500	0	(137,500)	
522- Fire Control							
562000	Buildings	0	140,500	10,000,000	350,000	(9,650,000)	Fire Flight Hangar Office Expansion
537- Conservation/ Res Mgmt							
561000	Land	0	0	3,000,000	10,000,000	7,000,000	Conservation Lands
563- Mental Health							
562000	Buildings	0	0	10,000,000	0	(10,000,000)	
571- Library							
563000	Design/Permitting	85,137	0	0	0	0	
564000	Equipment	0	0	25,000	0	(25,000)	
562000	Buildings	0	446,148	9,800,000	0	(9,800,000)	
572- Parks and Recreation							
562000	Buildings	0	0	290,000	10,000,000	9,710,000	Emergency Preparedness Shelter
563000	Infrastructure	100,000	68,260	35,000	0	(35,000)	
Total Capital Expenditures		229,892	658,317	33,287,500	20,350,000	(12,937,500)	
Total Fund Expenditures		229,892	658,317	33,287,500	20,350,000	(12,937,500)	Overall Expenditure Increase/Decrease: -38.87%

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		Actual	Actual	Adopted	Adopted	Changes	
Div. XXXX	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
325201	Special Assessment	120,704	118,275	121,000	120,000	(1,000)	
325202	Delinquent Special Assessment	1,829	4,556	0	0	0	
334490	Marineland Acres Rdwy Imp Cons	2,261,785	3,215,857	0	0	0	
361100	Interest	3,682	26,192	1,000	10,000	9,000	
361201	Fair Value of Investments	(7,454)	10,333	0	0	0	
381000	Interfund Transfer	0	155,792	0	0	0	
386702	Excess Fees - Tax Collector	645	562	600	600	0	
399000	Cash Carry Forward	0	0	327,092	83,728	(243,364)	Overall Revenue Increase/ Decrease:
Total Fund Revenues		2,381,191	3,531,567	449,692	214,328	(235,364)	-52.34%
Expenditures							
519- Other General Governmental Services							
534008	Commission Fees - Tax Collector	2,451	2,457	2,500	2,500	0	
541- Road and Street Facilities							
531000	Professional Services	296	28	104,065	109,565	5,500	Marineland Acre Project Complete
549005	Bank Analysis Fees	1,698	0	500	500	0	
Total Operating Expenditures		4,445	2,484	107,065	112,565	5,500	
563000	Infrastructure	0	762,129	0	0	0	
Total Capital Expenditures		0	762,129	0	0	0	
563000	Infrastructure	2,261,785	3,215,857	0	0	0	
Total Grant Expenditures		2,261,785	3,215,857	0	0	0	
572003	Interest on Advances	3,062	2,376	0	0	0	
Total Debt Expenditures		3,062	2,376	0	0	0	
598020	Reserve for Future Use	0	0	342,627	101,763	(240,864)	
Total Reserves		0	0	342,627	101,763	(240,864)	
Total Fund Expenditures		2,269,292	3,982,846	449,692	214,328	(235,364)	Overall Expenditure Increase/ Decrease: -52.34%

Description:

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

Environmentally Sensitive Lands

Capital Project Fund

Fund 1319 Div. 6001	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
361100	Interest	3,065	29,091	1,600	15,000	13,400	
361201	Fair Value of Investments	(7,697)	11,222	0	0	0	
399000	Cash Carry Forward	0	0	741,677	810,714	69,037	
Total Fund Revenues		(4,632)	40,313	743,277	825,714	82,437	Overall Revenue Increase/Decrease: 11.09%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	284	29	4,000	4,000	0	
549005	Bank Analysis Fees	450	0	500	500	0	
537- Conservation and Resource Management							
549000	Oth Curr Chgs and Obligations	0	360	0	0	0	
549005	Bank Analysis Fees	495	0	0	0	0	
Total Operating Expenditures		1,229	389	4,500	4,500	0	
598020	Reserve for Future Use	0	0	738,777	821,214	82,437	
Total Reserves		0	0	738,777	821,214	82,437	
Total Fund Expenditures							Overall Expenditure Increase/Decrease: 11.09%
		1,229	389	743,277	825,714	82,437	

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
337300	Loc Gov Grt-Physical Environment	43,039	0	0	0	0	
361100	Interest	148	997	20	900	880	
399000	Cash Carry Forward	0	0	46,236	48,476	2,240	
Total Fund Revenues		43,187	997	46,256	49,376	3,120	Overall Revenue Increase/Decrease: 6.75%
Expenditures							
537- Conservation and Resource Management							
531000	Professional Services	2	0	0	0	0	
549005	Bank Analysis Fees	89	0	500	0	(500)	
Total Capital Expenditures		89	0	500	0	(500)	
582009	Other Entities	43,039	0	45,756	49,376	3,620	
Total Grants & Aids Expenditures		43,039	0	45,756	49,376	3,620	
Total Fund Expenditures		43,128	0	46,256	49,376	3,120	Overall Expenditure Increase/Decrease: 6.75%

Description:

This fund was created for the payments to the Army Corps of Engineers. The ACOE Grant Anticipation Note, Series 2020 Debt Service Fund 1221 and ACOE Grant Anticipation Note, Series 2020 Capital Fund 1320 are necessary to account for and administer the revenue received for the SR A1A Dune Restoration project.

Capital Improvement Program FY 2025-2029
Anticipated Maintenance & New Construction Projects

Capital Preservation Projects - Fund 1187								Project
Priority	Project Name/Description	Funding Source	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
1	Energy Plant Cooling Towers (Additional Funding)	General Fund	250,000					250,000
2	HVAC Replacement - Various Facilities	General Fund	75,000	75,000	75,000	75,000	75,000	375,000
3	HVAC Niagara Controls Upgrade	General Fund	95,000					95,000
4	ADA Projects per Transition Plan	General Fund	75,000	75,000	75,000	75,000	75,000	375,000
5	GSB Carpet Flooring 2nd Floor	General Fund	150,000					150,000
6	Roof Replacement - Palm Coast Library	General Fund	437,000					437,000
7	Justice Center Flooring 1st Floor (Additional Funding)	General Fund	73,500					73,500
8	Justice Center Flooring 2nd Floor (Additional Funding)	General Fund	16,000					16,000
9	Bing's Master Plan Improvements (Split Funded)	GF (Split Funded)	200,000					200,000
10	Health Department HVAC	General Fund	350,000					350,000
11	Carver Gym Flooring	General Fund	200,000					200,000
12	Fire Training Tower Repairs	General Fund	130,000					130,000
13	Princess Place - Pool Preservation & Roof Covering & Fence	General Fund	400,000					400,000
14	GSB Painting Interior	General Fund		85,000				85,000
15	Gvmnt Complex GSB Replace Gutters and Downspouts	General Fund		150,000				150,000
16	Gvmnt Complex GSB Exterior Painting	General Fund		352,000				352,000
17	Justice Center Flooring 3rd Floor	General Fund		250,000				250,000
18	FCRA Painting Misc Buildings	General Fund		34,000				34,000
19	Princess Place - Green Trail Bridge	General Fund		75,000				75,000
20	Roof Replacement - Bing's Landing Dig Site Pavilion	General Fund		49,000				49,000
21	Social Services David Siegel Center Int/Ext Painting	General Fund		14,000				14,000
22	GSB Carpet Flooring 1st Floor	General Fund		100,000				100,000
23	HHS Repaving Parking Lot	General Fund		75,000				75,000
24	Roof Replacement - Various Facilities	General Fund		100,000	150,000	150,000	150,000	550,000
25	Haw Creek Community Center Remodel & Soundproofing	General Fund			260,000			260,000
26	Justice Center Flooring 4th Floor	General Fund			250,000			250,000
27	Princess Place Restoration of Caretakers Quarters	General Fund			400,000			400,000
28	Gvmnt Complex Re-Stripe Roadway & Parking Lots	General Fund				40,000		40,000
29	Carver Center - Basketball Court Resurfacing	General Fund				68,000		68,000

Capital Improvement Program FY 2025-2029
Anticipated Maintenance & New Construction Projects

Capital Preservation Projects - Fund 1187 (continued)								Project Total
Priority	Project Name/Description	Funding Source	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
30	Ag Extension Office Exterior Paint	General Fund				25,000		25,000
31	Fire Station #41 - Hammock - Interior & Exterior Paint	General Fund				20,000		20,000
32	Hammock Community Center Interior & Exterior Paint	General Fund				12,000		12,000
33	Health Department Main Office Exterior Paint	General Fund				25,000		25,000
34	Wadsworth Park Basketball Court Resurfacing	General Fund				30,000		30,000
35	Wadsworth Park Basketball Court Lighting Replacement	General Fund				65,000		65,000
36	Gvmnt Complex Justice Center Interior Paint	General Fund				273,000		273,000
37	Health Department Main Office Interior Paint	General Fund				25,000		25,000
38	Gvmnt Complex Energy Plant Epoxy Floors	General Fund				20,000		20,000
39	FCRA Baseball Concession Epoxy Floors	General Fund				13,000		13,000
40	FCRA Arena Restroom/Concession Epoxy Floors	General Fund				15,000		15,000
41	FCRA Arena Install Gutters	General Fund				13,000		13,000
42	Fire Station #41 - Hammock - Epoxy Floors	General Fund				23,000		23,000
43	Fire Station #51 - Espanola - Epoxy Bay Floors	General Fund				10,000		10,000
44	Fire Station #81 - Rima Ridge - Upgrade Existing Kitchen	General Fund				10,000		10,000
45	Fire Station #92 - Airport - Epoxy Bay Floors	General Fund				11,000		11,000
46	Gvmnt Complex Fleet South Parking Area Drainage Imprvmts	General Fund				16,000		16,000
47	FCSO Inmate Facility Painting	General Fund					244,000	244,000
48	FCSO Jail Administration Exterior Paint	General Fund					21,000	21,000
49	Fire Station #92 - Airport - Interior & Exterior Paint	General Fund					17,000	17,000
50	Gvmnt Complex EOC Exterior Painting	General Fund					51,000	51,000
51	Palm Coast Library Exterior Paint	General Fund					57,000	57,000
52	FCSO Jail Administration Interior Paint	General Fund					21,000	21,000
53	Gvmnt Complex EOC Interior Paint	General Fund					51,000	51,000
54	Palm Coast Library Interior Paint	General Fund					57,000	57,000
55	Princess Place Hominy Walkway	General Fund					300,000	300,000
56	Legacy House Exterior Renovation	General Fund					200,000	200,000
	Subtotal		\$ 2,451,500	\$ 1,434,000	\$ 810,000	\$ 1,041,000	\$ 1,838,000	\$ 7,574,500

Capital Improvement Program FY 2025-2029
Anticipated Maintenance & New Construction Projects

New Construction Projects - Fund 1316								Project Total
Priority	Project Name/Description	Funding Source	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
1	Emergency Preparedness Shelter (Cattleman's Hall)	Legislative Grant	10,000,000					10,000,000
2	Conservation Lands	Legislative Grant	10,000,000					10,000,000
3	Fire Flight Hangar Office Expansion	General Fund	350,000					350,000
4	Red Roof Inn Fuel Depot	General Fund			500,000			500,000
5	Expansion of EOC Dispatch Center	General Fund			1,200,000			1,200,000
6	Carver Center Construction of Bathroom & Pavilion	General Fund				200,000		200,000
7	PPP New Restrooms Outside of the Historic District	General Fund				200,000		200,000
8	PPP Installation of Drainfield at 'The Hill' & New Restrooms	General Fund				200,000		200,000
	Subtotal		\$ 20,350,000	\$ -	\$ 1,700,000	\$ 600,000	\$ -	\$ 22,650,000

Technology Projects - Fund 1316/1187								Project Total
Priority	Project Name/Description	Funding Source	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
1	Civic Arena Upgrade Sound System	General Fund (Presv.)	40,000					40,000
2	County-wide - Replace Backup System	General Fund		125,000				125,000
3	Library - Migrate to New ILS	General Fund			85,000			85,000
4	EOC Operations Overhaul	General Fund			75,000			75,000
	Subtotal		\$ 40,000	\$ 125,000	\$ 160,000	\$ -	\$ -	\$ 325,000

Other Funds Projects								Project Total
Priority	Project Name/Description	Funding Source	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
1	Bing's Master Plan Improvements (Split Funded w/GF)	Impact Fee Zone 1 / D1/ Vessel Reg (Split)	300,000					300,000
2	Court Jail Security Control Retrofit (IT)	1/2 Cent (Fund 1311)	882,000					882,000
3	4H Barns	Impact Fee Zone 3 (Fund 1134)	240,620					240,620
4	Malacompra Disc Golf & Restroom	Beachfront Parks (Fund 1307)	275,000					275,000
5	Eco-Discovery Center	TDO (Funds 1109 & 1110)	1,600,000	8,762,000				10,362,000
	Subtotal		\$ 3,297,620	\$ 8,762,000	\$ -	\$ -	\$ -	\$ 12,059,620

Grand Total	\$ 26,139,120	\$ 10,321,000	\$ 2,670,000	\$ 1,641,000	\$ 1,838,000	\$ 42,609,120
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Capital Improvement Program FY 2025-2029
Projects Pending Grant Awards

Daytona North Service District - Fund 1104			
Priority	Project Name/Description	Year	Funding Source
1	Construction - East Daytona North Paving - Phase 1 (Various Locations)	FY 28	FDOT
	Subtotal	\$ 4,162,800	

County Fuel Tax Transportation Projects			
Priority	Project Name/Description	Year	Funding Source
1	Construction - CR 205 (SR 100 to Private Dirt Road)	FY 25	FDOT/Local
2	Design - US-1 Trailhead for Lehigh Rail Trail	FY 25	FDOT
3	Design - Old Kings Road South Multi-Use Trail (Flagler/Volusia Cnty Line to SR 100)	FY 25	FDOT
4	Construction - CR 304 Resurfacing (CR 305 to SR 11)	FY 26	FDOT/Local
5	Construction - Rima Ridge Resurfacing (Various Roadways)	FY 27	FDOT/Local
6	Construction - US-1 Trailhead for Lehigh Rail Trail	FY 28	FDOT
7	Construction - Old Kings Road South Multi-Use Trail (Flagler/Volusia Cnty Line to SR 100)	FY 28	FDOT
8	Construction - Armand Beach Drive Resurfacing (Various Roadways)	FY 28	FDOT
9	Construction - Hargrove Road (Otis Stone Hunter Rd to east of the FEC RR)	FY 28	FDOT/Local
10	Construction - CR 304 Bridge Replacement - Bridge 734010 - Canal Box	FY 25	FDOT/Local
11	Construction - CR 304 Bridge Replacement - Bridge 734012 - Sweet Water Creek Bridge	FY 26	FDOT/Local
12	Construction - CR 304 Bridge Replacement - Bridge 734011 - Middle Haw Creek Bridge	FY 26	FDOT/Local
13	Construction - CR 304 Bridge Replacement - Bridge 734013 - Parker Canal Bridge	FY 26	FDOT/Local
14	Construction - CR 304 Resurfacing Segment 2 (SR 11 to US1)	FY 26	FDOT/Local
	Subtotal	\$ 50,666,455	

Flagler Executive Airport - Fund 1401			
Priority	Project Name/Description	Estimate	Funding Source
1	Construction of Terminal Area Landside Improvements	1,500,000	FDOT / Local
2	Relocate Fuel Farm	1,000,000	FDOT / Local
3	Rehabilitate Seaplane Base	650,000	FDOT / Local
4	Environmental Assessment for Parallel Runway 11R/29L	350,000	FAA / FDOT / Local
5	Design of Parallel Runway 11R/29L	800,000	FAA / FDOT / Local
6	Construction of Parallel Runway 11R/29L	16,000,000	FAA / FDOT / Local
7	Airport Master Plan Update	1,000,000	FAA / FDOT / Local
8	Runway Extension 11/29 (1000 ft)	5,000,000	FAA / FDOT / Local
	Subtotal	\$ 26,300,000	

Capital Improvement Program FY 2025-2029
Unfunded Projects

New Construction Projects - Fund 1316

Priority	Location/Facility	Description	Estimate	Funding Source
1	Fire Station #92	New Station - Location TBD	8,000,000	General Fund
2	Government Complex Energy Plant	Replacement of 4 Chillers	10,000,000	General Fund
3	Fire Training Center	New Training Center for Fire Rescue	3,000,000	General Fund
4	Public Transportation	Stand Alone Public Transportation Facility (Remodel HHS Facility)	1,000,000	General Fund / 5307 Grant
5	Fire Station #71	Construct New Station at CR304/SR11	8,000,000	General Fund
6	FCRA Mutli-Purpose Building	Construct New Open Air 80x200 (16K sqft) Multipurpose Building with Bathrooms	4,000,000	General Fund
7	Palm Coast Library	Driveway and Parking Stormwater Repairs	2,000,000	General Fund
8	Health Department	Health Dept 8,000 sqft Expansion	3,200,000	General Fund / Grant
9	Health Department	Construction of 20,000 sqft Palm Coast Facility	14,000,000	General Fund
10	Wadsworth Park	Athletic Field Improvements	7,000,000	General Fund
11	FCRA Mutli-Purpose Fields	Athletic Field Improvements	10,000,000	General Fund
12	Hammock FCSO Substation	FCSO Hammock Substation	1,230,000	General Fund
13	Hidden Trails Park	Construction of Skate Park	1,200,000	General Fund
14	SOE	SOE Early Voting Expansion	TBD	General Fund
15	Ag Museum	Connect Utilities	1,600,000	General Fund
16	Wadsworth Park	Construction of Concrete Skate Park	4,000,000	Impact Fees/ General Fund
17	River To Sea	Demo Bathhouse (Possible Collaboration with Marineland)	100,000	General Fund/ Marineland
18	Moody Homestead	Moody Homestead Park - New Restrooms & Utility	150,000	Impact Fees
		Subtotal	\$ 72,630,000	

**Capital Improvement Program
FY 2025 Project Funding Summary**

Project			Funding Source						Project Total
Project Name/Description	Project #	Project Type	General Revenue	Vessel Registration	Grants	Impact Fees	Beachfront Parks/ TDO	1/2 Cent Sales Tax	
Energy Plant Cooling Towers (Additional Funding)	GS24CIP003	Capital Preservation	250,000						250,000
HVAC Replacement - Various Facilities	GS25CIP001	Capital Preservation	75,000						75,000
HVAC Niagara Controls Upgrade	GS25CIP002	Capital Preservation	95,000						95,000
ADA Projects per Transition Plan	GS25CIP003	Capital Preservation	75,000						75,000
GSB Carpet Flooring 2nd Floor	GS25CIP004	Capital Preservation	150,000						150,000
Roof Replacement - Palm Coast Library	GS25CIP005	Capital Preservation	437,000						437,000
JC Flooring 1st Floor (Additional Funding)	GS23007	Capital Preservation	73,500						73,500
JC Flooring 2nd Floor (Additional Funding)	GS23008	Capital Preservation	16,000						16,000
Bing's Master Plan Improvements	GS25CIP006	Capital Preservation	200,000	100,000		200,000			500,000
Health Department HVAC	GS25CIP007	Capital Preservation	350,000						350,000
Carver Gym Flooring	GS25CIP008	Capital Preservation	200,000						200,000
Fire Training Tower Repairs	GS25CIP009	Capital Preservation	130,000						130,000
Princess Place Pool Preservation, Roof Covering & Fence	GS25CIP010	Capital Preservation	400,000						400,000
Fire Flight Hangar Office Expansion	GS25CIP011	New Construction	350,000						350,000
Malacompra Disc Golf & Restroom	GS25CIP012	New Construction					275,000		275,000
Emergency Preparedness Shelter (Cattleman's Hall)	GS25CIP013	New Construction			10,000,000				10,000,000
Eco-Discovery Center	CE25CIP001	New Construction					1,600,000		1,600,000
Conservation Lands	LM25CIP001	Land Purchase			10,000,000				10,000,000
4-H Barns	GS25CIP014	New Construction				240,620			240,620
Court Jail Security Control Retrofit	IT25CIP001	Technology						882,000	882,000
Civic Arena Upgrade Sound System	IT25CIP002	Technology (Preservation)	40,000						40,000
Total			\$ 2,841,500	\$ 100,000	\$ 20,000,000	\$ 440,620	\$ 1,875,000	\$ 882,000	\$ 26,139,120

Energy Plant Cooling Towers

Project #:	GS24CIP0003	FY Adopted:	2024	Original Budget:	\$ 250,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 250,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 500,000

	Actuals	FY 23-24 Budget	FY 24-25 Budget	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 250,000	\$ 250,000	\$ 500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 250,000	\$ 250,000	\$ 500,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 250,000	\$ 250,000	\$ 500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 250,000	\$ 250,000	\$ 500,000



Description:	Remove the following items in one (1) cell of the four (4) cell Cooling Towers. Remove gear reducer, fan assembly, fan motor, drift eliminators, fill media and louvers. Clean the inside of the Cooling Tower and re-seal the cold water basin. Install new louvers, fill media, drift eliminators, fan motor, fan assembly, and gear reducer.
Operating Impact:	Utility savings are anticipated with more efficient and update equipment.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

HVAC Replacement - Various Facilities

Project #:	GS25CIP001	FY Adopted:	2025	Original Budget:	\$ 75,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 75,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 75,000

	Actuals	FY 24-25 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. FY25 replacements include (2) units at the Agricultural Center, (4) units at the Perry Hall Inmate Facility, (1) unit at the River to Sea caretaker residence, (2) units replaced at the Jail administration building.
Operating Impact:	These are all HVAC projects that should be replaced periodically for the preservation of the facility. No additional maintenance costs are anticipated at this time.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

HVAC Niagara Controls Upgrade

Project #:	GS25CIP002	FY Adopted:	2025	Original Budget:	\$ 95,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 95,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 95,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 95,000	\$ -	\$ 95,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 95,000	\$ -	\$ 95,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 95,000	\$ -	\$ 95,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 95,000	\$ -	\$ 95,000



Description:	Device will allow for the adjustment of VAVs and controls remotely.
Operating Impact:	No operational downtime expected.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

ADA Projects per Transition Plan

Project #:	GS24CIP003	FY Adopted:	2025	Original Budget:	\$ 75,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 75,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 75,000

	Actuals	FY 24-25 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

GSB Flooring 2nd Floor

Project #:	GS25CIP004	FY Adopted:	2025	Original Budget:	\$ 150,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 150,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 150,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 150,000	\$ -	\$ 150,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 150,000	\$ -	\$ 150,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 150,000	\$ -	\$ 150,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 150,000	\$ -	\$ 150,000



Description:	Remove existing carpet and replace with carpet tiles on the second floor of the Government Services Building (GSB) that is maintained by the Flagler County Board of County Commissioners.
Operating Impact:	Will contribute to the preservation of the facility.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Roof Replacement - Palm Coast Library

Project #:	GS25CIP005	FY Adopted:	2025	Original Budget:	\$ 437,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 437,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 437,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 437,000	\$ -	\$ 437,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 437,000	\$ -	\$ 437,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 437,000	\$ -	\$ 437,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 437,000	\$ -	\$ 437,000



Description:	Complete reroof of approximately 28,000 sqft at the Palm Coast Library.
Operating Impact:	Minimal operational impact expected.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Justice Center Flooring 1st Floor

Project #:	GS23007	FY Adopted:	2023	Original Budget:	\$ 126,500
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 73,500
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 200,000

	Actuals	FY 23-24 Budget	FY 24-25 Budget	Est. Total Project Costs
Funding Source				
General Fund	\$ -	\$ 126,500	\$ 73,500	\$ 200,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 126,500	\$ 73,500	\$ 200,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 126,500	\$ 73,500	\$ 200,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 126,500	\$ 73,500	\$ 200,000



Description:	The replacement of approximately 20,854 square feet of worn out roll good carpet and replace it with 20,854 square feet of commercial grade carpet tiles on the 1st floor of the Kim Hammond Justice Center.
Operating Impact:	Will contribute to the preservation of the facility.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Justice Center Flooring 2nd Floor

Project #:	GS23008	FY Adopted:	2023	Original Budget:	\$ 184,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 16,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 200,000

	Actuals	FY 23-24 Budget	FY 24-25 Budget	Est. Total Project Costs
Funding Source				
General Fund	\$ -	\$ 184,000	\$ 16,000	\$ 200,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 184,000	\$ 16,000	\$ 200,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 184,000	\$ 16,000	\$ 200,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 184,000	\$ 16,000	\$ 200,000



Description:	The replacement of approximately 20,854 square feet of worn out roll good carpet and replace it with 20,854 square feet of commercial grade carpet tiles on the 2nd floor of the Kim Hammond Justice Center.
Operating Impact:	Will contribute to the preservation of the facility.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Bing's Master Plan Improvements

Project #:	GS25CIP006	FY Adopted:	2025	Original Budget:	\$ 500,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 500,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 500,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 200,000	\$ -	\$ 200,000
Vessel Registration	\$ -	\$ 100,000	\$ -	\$ 100,000
Impact Fees	\$ -	\$ 200,000	\$ -	\$ 200,000
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 500,000	\$ -	\$ 500,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 500,000	\$ -	\$ 500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 500,000	\$ -	\$ 500,000



Description:	Site plan for future improvements to Bing's Landing. This will include improvements to Bings Landing for active and passive recreation and have archaeological and historical components as well.
Operating Impact:	Some operational impact to Captain BBQ and current parking area is anticipated.
Strategic Plan:	Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Health Department HVAC

Project #:	GS25CIP007	FY Adopted:	2025	Original Budget:	\$ 350,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 350,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 350,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 350,000	\$ -	\$ 350,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 350,000	\$ -	\$ 350,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 350,000	\$ -	\$ 350,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 350,000	\$ -	\$ 350,000



Description:	Calculate air capacities based on ASHRAE and return air to be ducted to the DOAS to reduce energy cost and size. System will include all components needed for a DOAS system; Controls will tie into existing unit controls.
Operating Impact:	Operational impact to be determined and discussed with Health Department staff.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Carver Gym Flooring

Project #:	GS25CIP008	FY Adopted:	2025	Original Budget:	\$ 200,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 200,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 200,000

	Actuals	FY 24-25 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:	Carver Gym will receive a new wood gym floor to support various sporting events and activities held at the Carver Center. The building is approximately 14,400 square feet.
Operating Impact:	Will contribute to the preservation of the facility.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Fire Training Tower Repairs

Project #:	GS25CIP009	FY Adopted:	2025	Original Budget:	\$ 130,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 130,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 130,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 130,000	\$ -	\$ 130,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 130,000	\$ -	\$ 130,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 130,000	\$ -	\$ 130,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 130,000	\$ -	\$ 130,000



Description: Refurbish and fortify existing doors, windows, flashings, battens, etc.

Operating Impact: No Negative Impacts

Strategic Plan: Growth and Infrastructure
Goal 1: Provide Quality Fundamental Infrastructure and Assets

Princess Place Pool Preservation, Roof Covering & Fence

Project #:	GS25CIP010	FY Adopted:	2025	Original Budget:	\$ 400,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 400,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 400,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 400,000	\$ -	\$ 400,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 400,000	\$ -	\$ 400,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 400,000	\$ -	\$ 400,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 400,000	\$ -	\$ 400,000



Description:	Refurbish the pool and surroundings to historical accuracy; install fencing or screen as original/for safety.
Operating Impact:	None.
Strategic Plan:	Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities

Fire Flight Hangar Office Expansion

Project #:	GS25CIP011	FY Adopted:	2025	Original Budget:	\$ 350,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 350,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 350,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 350,000	\$ -	\$ 350,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 350,000	\$ -	\$ 350,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 350,000	\$ -	\$ 350,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 350,000	\$ -	\$ 350,000



Description:	Expansion of fire flight hangar: two story, 3,000 sqft office space to include berthings, training room, gym, crew ready room, kitchen/dining, etc.
Operating Impact:	No impact to fire flight.
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Malacompra Disc Golf and Restroom

Project #:	GS25CIP012	FY Adopted:	2025	Original Budget:	\$ 275,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 275,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 275,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Beachfront Parks	\$ -	\$ 275,000	\$ -	\$ 275,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 275,000	\$ -	\$ 275,000
Expenditures				
Buildings	\$ -	\$ 275,000	\$ -	\$ 275,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 275,000	\$ -	\$ 275,000



Description:	Install a new ADA restroom, ADA parking and additional beach access parking along with an 18 hole disc golf course.
Operating Impact:	No operating impact at this time.
Strategic Plan:	Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Emergency Preparedness Shelter (Cattleman's Hall)

Project #:	GS25CIP013	FY Adopted:	2025	Original Budget:	\$ 10,000,000
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 10,000,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 10,000,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Legislative Grant	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Expenditures				
Buildings	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000



Description:	Install a 180 mph hurricane rated multi use facility (15,000 - 20,000 sq ft)
Operating Impact:	None
Strategic Plan:	Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Conservation Lands

Project #:	LM25CIP001	FY Adopted:	2025	Original Budget:	\$ 10,000,000
Department:	Land Management	Expected Completion:	9/30/2025	Current Year Budget:	\$ 10,000,000
Project Manager:	Michael Lagasse	Percent Complete:	0%	Total Budget:	\$ 10,000,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Legislative Grant	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Expenditures				
Land	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000



Description:	To acquire tracts of land throughout Flagler County identified by our Land Acquisition Committee, a citizens advisory group. Focusing on properties within the Florida Wildlife Corridor that have been vetted and approved by our LAC, preference will be applied to floodplain preservation to complement local, regional and statewide resilience efforts and to provide long-lasting habitat support for wildlife and recreational opportunities for citizens and visitors.
Operating Impact:	Depending on acquisition details, there will be costs for property maintenance including installation and annual maintenance of firelines, periodic prescribed fire, and access enforcement (monitoring, signage, gates). Opportunities for revenue generation include timber harvest, gopher tortoise recipient sites, and possibly wetland mitigation for county projects.
Strategic Plan:	Growth & Infrastructure Goal 2 - Protect and Manage Natural Resources

4-H Barns

Project #:	GS25CIP014	FY Adopted:	2025	Original Budget:	\$ 240,620
Department:	General Services	Expected Completion:	9/30/2025	Current Year Budget:	\$ 240,620
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 240,620

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Impact Fees	\$ -	\$ 240,620	\$ -	\$ 240,620
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 240,620	\$ -	\$ 240,620
Expenditures				
Buildings	\$ -	\$ 240,620	\$ -	\$ 240,620
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 240,620	\$ -	\$ 240,620



Description:	In connection with the Emergency Preparedness Shelter (Cattleman's Hall) project, the installation of new ADA accessible barns for the 4-H Club at the Flagler County Recreation Area.
Operating Impact:	None.
Strategic Plan:	Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Court Jail Security Control Retrofit

Project #:	IT25CIP001	FY Adopted:	2025	Original Budget:	\$ 882,000
Department:	Innovation Technology	Expected Completion:	9/30/2025	Current Year Budget:	\$ 882,000
Project Manager:	Matthew Rivera	Percent Complete:	0%	Total Budget:	\$ 882,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
1/2 Cent Sales Tax	\$ -	\$ 882,000	\$ -	\$ 882,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 882,000	\$ -	\$ 882,000
Expenditures				
IT Infrastructure	\$ -	\$ 882,000	\$ -	\$ 882,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 882,000	\$ -	\$ 882,000



Description:	Replace critical access control infrastructure responsible for the segregation of employee, civilian, and inmate secured areas at the Justice Center.
Operating Impact:	High - Planned rolling outages to access control system may require temporary distribution of seldom used keys and additional personnel to escort inmates and guard judge's corridors and other secure areas during installation. On going Service Level Agreement (SLA) is expected after installation.
Strategic Plan:	Growth & Infrastructure Goal 1 - Provide Quality Fundamental Infrastructure Objective GI 1.3 - Develop and deploy a cyber security infrastructure which balances the confidentiality, integrity, and availability (CIA) of all county systems and systems of systems (SoS).

Civic Arena Upgrade Sound System

Project #:	IT25CIP002	FY Adopted:	2025	Original Budget:	\$ 40,000
Department:	Innovation Technology	Expected Completion:	9/30/2025	Current Year Budget:	\$ 40,000
Project Manager:	Matthew Rivera	Percent Complete:	0%	Total Budget:	\$ 40,000

	Actuals	FY 24-25 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Revenue	\$ -	\$ 40,000	\$ -	\$ 40,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 40,000	\$ -	\$ 40,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 40,000	\$ -	\$ 40,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 40,000	\$ -	\$ 40,000



Description:	Overhaul dated and damaged sound system equipment underpowered to effectively engage audiences and replace with an expandable system equipped to create atmospheric events with safeguards in place to protect the system against damage from underexperienced users and rental events.
Operating Impact:	None. Work can be scheduled between major events. No additional maintenance costs anticipated.
Strategic Plan:	Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Capital Equipment Replacement Program

The purpose of this program is to establish a capital equipment plan for the replacement of County vehicles and equipment. The objective is to standardize the capital equipment replacement process in order to create a managed system of purchasing and funding capital equipment, thereby allowing the County to accurately plan and budget for future departmental capital equipment requirements. The listing is broken down by funding source and two categories: major equipment purchases with a value of \$50,000 or greater, and minor equipment purchases under \$50,000.

The Capital Equipment Program provides for replacement intervals on an annual basis to reduce capital, operating and maintenance costs to maximize the safety and efficiency of the fleet. In fiscal year 2022-23 due to several factors including product availability and upfront costs, Flagler County began leasing some vehicles. This helped turnover a large amount of the aged fleet and helped alleviate supply chain issues due to a lack of purchasing power.

The objective of the program is to control the overall cost of operating and maintaining the County fleet of vehicles and equipment; to maintain vehicles and equipment in a manner that extends their useful life; to control the growth in size of the fleet; to standardize the composition of the fleet and equipment; and to accurately budget for maintenance and replacement costs.

This program consists of three plans: short-term, mid-term and long-term. The short-term plan consists of the approved purchases in the current budget year and the proposed capital equipment purchases for the upcoming budget year. The mid-term, five-year plan rotates through each budget year and seeks to forecast upcoming mid-term expenditures. The long-term, master plan, at a minimum lists every piece of capital equipment by department, the purchase date, purchase price, the current status, estimated useful life, and replacement cost. The targeted replacement cycles, in terms of years and miles for the current capital equipment, are as follows.

Equipment Description with Age/Miles:

- ❖ Automobiles – *Sedan* – 10 years/100,000 miles
- ❖ Vans – *Cargo* – 10 years/120,000 miles
- ❖ Vans – *Passenger* – 10 years/100,000 miles
- ❖ Light Duty Trucks – *Sports Utility, Pickup and 4x4* – 10 years/100,000 miles
- ❖ Medium & Heavy Duty Trucks – 15 years/150,000 miles
- ❖ Ambulances – 8 years/100,000 miles
- ❖ Buses – 15 years/150,000 miles
- ❖ Replacement of Fixed, Add-on Equipment – 10 years
- ❖ Miscellaneous Equipment – By condition

Capital Equipment Replacement Program

General Procedures

- A. The Fleet Management office will conduct an annual utilization study of the existing capital equipment. The study will identify vehicles and equipment that meet the minimum replacement criteria.
- B. Based on this study, Fleet Management will initiate the capital equipment request cycle each fiscal year in March. Fleet Management will recommend specific vehicles and equipment for replacement based on factors identified below.
- C. Fleet Management will review recommended capital equipment replacements with Department Heads and will submit a final recommendation to the County Administrator and Financial Services Office for further analysis.

Vehicle and Equipment Replacement Criteria

The criteria that will be used to determine specific annual replacements each fiscal year as part of the budget process is as follows:

- A. Type of equipment: new technology and manpower savings are all considerations for these criteria. Safer equipment may also fall into this category.
- B. Mission/service: new or additional equipment may be needed for new County services/tasks. Also, mission essential vehicles may be given a higher priority.
- C. Maintenance costs: excessive breakdowns, repairs or proprietary parts may make it no longer feasible (financially or operationally) to retain a certain piece, type or brand of equipment.
- D. Useful life: safety is a primary concern. Older vehicles present significant challenges to keep operational and acquire parts and may present unique safety issues once past their useful life.
- E. Use of equipment: under-utilized equipment will be recommended for reassignment, sale or declared surplus/salvage. Heavily used equipment will also be given a higher priority for replacement since daily use is generally more important than monthly, seasonal or sporadic use.
- F. Odometer miles or hours of use: high miles/hours create excessive wear and tear on major system components. Wear and tear of county equipment is a key measure.
- G. Miscellaneous criteria: safety features, fuel economy and vehicle emission characteristics will be used as additional criteria.
- H. Availability of funds: monies available each year may require modification of the proposed capital equipment list necessary, even if many of the other criteria are met.

FY 24-25 Rolling Stock

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

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Department
00001038	2009	Anderson	6X12 Open Trailer	2009	1,150	15	Minor	5,000	2025	EMS
00009108	2015	Yamaha	Wave Runner	2015	12,297	10	Minor	18,000	2025	EMS
00009109	2015	Yamaha	Wave Runner	2015	12,297	10	Minor	18,000	2025	EMS
00009155	2015	Magic Tilt	Jetski Trailer	2015	1,393	8	Minor	1,800	2025	EMS
00009158	2015	Honda	ATV	2015	9,217	10	Minor	15,000	2025	Fire
00009159	2015	Honda	ATV	2015	9,217	10	Minor	15,000	2025	Fire
00000929	1999	Ford	Attack 81 - Rima Ridge	1999	35,760	20	Major	130,000	2025	Fire
00010094	2018	Ford	Rescue - Spare	2018	238,094	6	Major	430,000	2025	EMS
00009687	2017	Ford	Rescue - Spare	2017	211,181	6	Major	430,000	2025	EMS
9652	2015	Toro	Sand Pro 3040	2015	13,561	10	Minor	30,000	2025	Parks & Recreation
New	New	Freightliner	Dump Truck	2025	N/A	15	Major	170,000	2025	Parks & Recreation
00001026	2009	John Deere	Tractor	2009	21,854	15	Minor	42,000	2025	Parks & Recreation
00001064	2009	Trailer	6X16 Basket Trailer	2009	1,564	15	Minor	5,000	2025	Parks & Recreation
00001065	2009	Trailer	6X16 Basket Trailer	2009	1,564	15	Minor	5,000	2025	Parks & Recreation
00001066	2009	Dump Trailer	Dump Trailer	2009	7,545	15	Minor	15,000	2025	Parks & Recreation
00001068	2009	Trailer	18ft Flat Bed Trailer	2009	3,550	15	Minor	15,000	2025	Parks & Recreation
00008545	2013	Field Master	Infield Groomer Implement	2013	3,474	10	Minor	5,500	2025	Parks & Recreation
00008546	2013	Scag	48" Scag Mower	2013	6,750	8	Minor	9,500	2025	Parks & Recreation
00009694	2017	Toro	48" Mower	2017	7,700	8	Minor	9,500	2025	Parks & Recreation
00009695	2017	Toro	48" Mower	2017	7,700	8	Minor	9,500	2025	Parks & Recreation
00009101	2015	Scag	48" Scag Mower	2015	6,889	8	Minor	9,500	2025	Parks & Recreation
00009333	2015	Propass	200 Series Top Dresser	2015	12,813	10	Minor	19,000	2025	Parks & Recreation
00009334	2016	Toro	Workman ATV	2016	11,223	10	Minor	16,500	2025	Parks & Recreation
00FCT-97	2012	Ford	Goshen 28ft Bus	2012	84,949	8	Major	185,000	2025	Transportation
0FCT-106	2015	Ford	E450 FTS	2015	72,805	8	Major	185,000	2025	Transportation
0FCT-108	2015	Ford	E450 FTS	2015	79,365	10	Major	185,000	2025	Transportation
0FCT-111	2016	Ford	E450 FTS	2016	80,689	9	Major	185,000	2025	Transportation

Total General Fund Replacement Cost \$ 2,163,800

FY 24-25 Rolling Stock - Continued

Other Funds Minor and Major Replacement (FY 24-25)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Replacement Cost	Replacement Year	Department
00000968	2006	John Deere	Combo Tractor	2006	31,064	15	Major	75,000	2025	Airport
00009660	2018	Freightliner	Dump Truck M2	2018	97,685	10	Major	170,000	2025	Public Works
00000821	2004	New Holland	Tractor TS-115A	2004	37,549	10	Major	120,000	2025	Public Works
NEW UNIT	New	N/A	Skid Steer	2025	N/A	8	Major	78,000	2025	Public Works

Total Other Funds Replacement Cost \$ 443,000

General Fund Lease Replacement (FY 24-25)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Annual Lease Cost	Replacement Year	Department
00010083	2018	Ford	F-250 4X4	2018	30,534	8	N/A	12,000	2025	Facilities
00010084	2018	Ford	F-250 4X2	2018	28,032	8	N/A	12,000	2025	Facilities
00010085	2018	Ford	F-250 4X2	2018	28,032	8	N/A	12,000	2025	Facilities
00010081	2018	Ford	F-150 4X4	2018	27,610	8	N/A	12,000	2025	Fire Admin
00010082	2018	Ford	F-250 4X4	2018	27,461	8	N/A	12,000	2025	Parks & Recreation
00010091	2018	Ford	F-250 4X2	2018	26,207	8	N/A	12,000	2025	Parks & Recreation

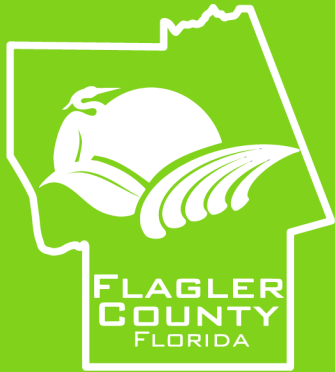
Total General Fund Annual Lease Cost \$ 72,000

FY 24-25 Rolling Stock - Continued

Other Funds Lease Replacement (FY 24-25)

Reference #	Year	Manufacturer	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Major or Minor	Annual Lease Cost	Replacement Year	Department
00000966	2007	Ford	Ranger	2006	15,281	15	N/A	7,800	2025	Airport
00001007	2008	Ford	Explorer XLT 4X4	2008	21,286	15	N/A	12,000	2025	Airport
00010632	2019	Ford	F-150 Crew Cab 4X4	2019	31,023	5	N/A	12,000	2025	Building
00010634	2019	Ford	F-150 Crew Cab 4X4	2019	31,023	5	N/A	12,000	2025	Building
00010092	2018	Ford	F-150 4X4	2018	24,803	7	N/A	12,000	2025	Code Enforcement
00000925	2006	Ford	F250 4X4 3/4 Ton	2006	27,746	20	N/A	12,000	2025	Landfill
00010086	2018	Ford	F-150 4X2 1/2 Ton	2018	24,803	10	N/A	12,000	2025	Planning
00010087	2018	Ford	F-250 4X4	2018	27,507	10	N/A	12,000	2025	Public Works
00010088	2018	Ford	F-250 4X4	2018	27,507	10	N/A	12,000	2025	Public Works
00010089	2018	Ford	F-250 4X4	2018	27,507	10	N/A	12,000	2025	Public Works

Total Other Funds Annual Lease Cost \$ 115,800



SECTION 7

ENTERPRISE & INTERNAL SERVICE FUNDS

Proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises and to account for the financing of services provided by one department or agency to other departments or agencies of the governmental unit.

Section 7 - Enterprise and Internal Service Funds - Appropriation Summary

Department	Adopted FY 23-24	Adopted FY 24-25	% Change	Positions FY 23-24	Positions FY 24-25
Enterprise Funds:					
Airport (Fund 1401)	3,785,430	4,604,196	21.63%	8.00	8.00
Solid Waste Landfills (Fund 1402)	150,142	239,975	59.83%	1.00	2.00
Residential Solid Waste Collection (Fund 1405)	3,746,328	4,508,140	20.33%	0.50	0.50
Old Kings Road Landfill (Fund 1408)	360,453	324,484	-9.98%	0.50	1.00
Const. & Demo. Debris Landfill (Fund 1409)	845,308	832,404	-1.53%	0.50	1.00
Bunnell Landfill (Fund 1410)	268,465	283,958	5.77%	0.00	0.00
Total Enterprise Funds	9,156,126	10,793,157	17.88%	10.50	12.50
Internal Service Funds:					
Health Insurance (Fund 1501)	11,005,183	12,487,325	13.47%	0.70	0.00
Risk (Fund 1502)	250,000	502,273	100.91%	0.00	0.00
Rolling Stock Replacement (Fund 1503)	-	616,438	100.00%	0.00	0.00
Total Internal Service Funds	11,255,183	13,606,036	20.89%	0.70	0.00
Total Enterprise and Internal Service Funds	20,411,309	24,399,193	19.54%	11.20	12.50

Airport - Summary

Enterprise Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues						
Licenses & Permits	0	0	1,500	0	(1,500)	
Intergovernmental Revenue	1,111,047	7,405,272	0	0	0	
Charges for Service	2,282,382	3,275,672	3,183,750	3,511,212	327,462	
Miscellaneous Revenues	47,795	102,379	55,793	58,781	2,988	
Other Sources	1,106,920	129,852	0	0	0	
Cash Carry Forward	0	0	544,387	1,034,203	489,816	Overall Revenue Increase/Decrease:
Total Revenues	4,548,143	10,913,174	3,785,430	4,604,196	818,766	21.63%
Expenses						
Personnel	617,587	667,606	749,217	780,295	31,078	
Operating	1,576,581	1,741,683	1,889,954	1,875,429	(14,525)	
Capital	0	0	61,500	128,500	67,000	
Debt Service	565,507	564,649	623,054	594,994	(28,060)	
Interfund Transfer	0	11,848	0	0	0	
Grant Expenses	1,164,839	7,954,154	0	0	0	
Reserves	0	0	461,705	1,224,978	763,273	Overall Expense Increase/Decrease:
Total Expenses	3,924,514	10,939,941	3,785,430	4,604,196	818,766	21.63%
Revenues vs. Expenses	623,629	(26,767)	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

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

(continued on next page)

Primary Functions (Continued)

- ❖ 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
- ❖ Administration of Federal and State grant contracts
- ❖ The monitoring of UNICOM radio traffic

Goals FY 2024-2025

- 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

(continued on next page)

Performance Measures	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Number of takeoffs/landings	#	144,704	175,249	190,000	175,000
2. Jet A fuel sales	gallons	187,809	182,828	200,000	220,000
3. AVGAS sales	gallons	97,704	118,254	140,000	120,000
4. Capital project grant funding	\$	\$11,261,312	\$1,581,469	\$3,903,947	\$7,600,000

Major Initiatives / Highlights

- General Aviation Terminal Construction - **\$10,500,000** (FDOT Funding \$5,000,000, Legislative Appropriation Funding \$5,000,000, Local Funding \$500,000)
- Design and Construct Lift Station - **\$750,000** (FDOT Funding \$600,000, Local Funding \$150,000)
- Update Airport Master Plan - **\$650,000** (FAA Funding \$585,000, FDOT \$52,000, Local Funding \$13,000)
- Design Wildlife Fence - **\$213,000** (FAA Funding \$191,700, FDOT \$17,040, Local Funding \$4,260)

Airport Fund

Enterprise Fund

Fund 1401		Actual	Actual	Adopted	Adopted	Changes	
Div. 4100	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
329006	Business Operating Permit	0	0	1,500	0	(1,500)	
331410	Fed Grt-Transp-Airport Dev	346,057	2,747,553	0	0	0	
334410	State Grt-Transp-Airport Dev	764,990	4,415,307	0	0	0	
337200	Loc Gov Grt-Public Safety	0	242,412	0	0	0	
344102	Ramp Parking / Tie Down Rent	24,239	22,220	21,000	45,225	24,225	
344103	Sale of Aviation Fuel	540,133	638,668	560,000	616,000	56,000	110,000 Gallons @ \$5.60
344104	Sale of Oil	2,327	3,627	4,000	5,546	1,546	
344105	Land Leases/Rentals	0	53,561	54,832	56,334	1,502	
344106	Sale of Jet Fuel	920,634	892,797	880,000	840,000	(40,000)	160,000 Gallons @ \$5.25
344107	T-Hangar Rent	218,945	218,576	377,670	508,200	130,530	97 T-Hangars
344108	Airport User Fees	25,075	29,075	13,000	27,750	14,750	
344109	Lease Parking 6.0%	84,000	121,050	28,800	28,800	0	
344110	Utilities Reimbursement	53,147	57,685	33,600	50,400	16,800	
344111	Building Maintenance	3,900	3,900	3,900	3,900	0	
344113	Pest Control (CAM)	300	300	0	0	0	
344114	Space Use Agreement Rent 6.0%	270,953	1,024,908	1,017,193	1,047,708	30,515	
344116	Property Association Fees	5,842	5,842	5,842	5,844	2	
344117	CAM - Triangle Air Bus Pk	63,447	64,222	73,183	66,197	(6,986)	
344118	CAM Airport Corp Ctr	26,241	21,468	12,294	14,628	2,334	
344119	Space Use Agreement Rent 7.0%	41,602	114,776	98,061	193,680	95,619	Based on Current Year Actuals
344120	Overnight Vehicle Parking 7.0%	340	485	375	1,000	625	
344121	Airport Spc Rent	1,256	2,513	0	0	0	
361100	Interest	3,874	39,180	5,000	5,000	0	
361201	Fair Value of Investments	(6,101)	11,766	0	0	0	
362009	Tower Rental Revenue	45,712	48,932	49,293	52,281	2,988	
369911	Miscellaneous	4,310	2,501	1,500	1,500	0	
383101	Lease - GASB 87	714,191	85,360	0	0	0	
383102	GASB87 Interest Revenue	371,785	22,969	0	0	0	
388100	Sale of General Capital Assets	0	400	0	0	0	
393003	Accident Damage to Property	20,944	21,123	0	0	0	
399000	Cash Carry Forward	0	0	544,387	1,034,203	489,816	Overall Revenue Increase/Decrease:
Total Revenues		4,548,143	10,913,174	3,785,430	4,604,196	818,766	21.63%
Expenses							
542- Airports							
512000	Regular Salaries	415,894	435,282	460,262	476,216	15,954	8.0 FTE with 3.9% COLA
513000	Other Salaries and Wages	0	2,781	11,034	11,466	432	
514000	Overtime	14,518	16,158	15,000	15,000	0	
52XXXX	Employee Benefits	187,175	213,385	262,921	277,613	14,692	
Total Personnel Expenses		617,587	667,606	749,217	780,295	31,078	

Airport Fund

Enterprise Fund

Fund 1401		Actual	Actual	Adopted	Adopted	Changes	
Div. 4100	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
	Expenses (continued)						
531000	Professional Services	6,623	3,325	10,000	10,000	0	Legal Fees, Surveys, Environmental Studies
534006	Other Contracted Services	44,260	39,758	28,597	44,930	16,333	Landscaping, Pest Control, Alarm Monitoring, Weather Svcs
534010	Government Services	24,366	37,132	30,000	30,000	0	
534013	IT Other Contracted Services	0	0	32,442	0	(32,442)	
540000	Travel and Per Diem	4,861	7,308	12,800	12,800	0	
541001	Communications Devices and Accessories	862	736	1,000	1,000	0	
541002	Communications Recurring	8,170	9,554	8,710	10,108	1,398	Radio User Fees
541003	Communications Install/Repair	0	0	500	500	0	
542000	Freight & Postage	197	245	300	300	0	
543000	Utilities Expense	110,130	122,301	127,800	130,865	3,065	
544000	Rentals & Leases	6,442	30,201	28,676	44,940	16,264	Additional Leased Vehicle in FY 25
544001	IT Rentals & Leases	0	0	371	1,711	1,340	
545001	General Liability Insurance	5,434	5,930	6,300	7,020	720	
545003	Vehicle Insurance	2,260	2,334	2,780	3,427	647	
545004	Property/Casualty Insurance	77,306	116,435	190,955	210,050	19,095	Corporate Center & Triangle Air
545006	Other Insurance & Bonds	0	184	0	0	0	
546001	Building/Equipment Repairs	119,370	83,655	83,000	83,000	0	
546003	Vehicle Repair	5,548	6,721	5,600	8,000	2,400	
546004	Maintenance Agreements	8,087	7,221	9,786	12,791	3,005	
546006	Small Tools & Equipment	4,468	1,021	2,500	3,000	500	
546008	IT Maintenance Agreements	0	0	2,100	2,300	200	
547000	Printing & Binding	96	573	1,000	1,000	0	
549005	Promotional Activities	1,930	1,712	26,175	26,225	50	Airport Events
549000	Other Current Charges	39,549	47,334	30,000	35,000	5,000	
549004	Advertising	135	246	1,000	3,000	2,000	
549005	Bank Analysis Fees	1,400	0	3,000	3,000	0	
551000	Office Supplies	993	933	1,000	1,000	0	
551001	Office Equipment	10,481	371	2,500	2,500	0	
551003	IT Office Equipment	0	0	14,000	1,800	(12,200)	
552001	Gas, Oil, & Lubricants	11,850	15,567	11,800	15,000	3,200	
552002	Other Operating Expenses	10,118	18,394	12,700	16,000	3,300	Freedom Fest Meals, Supplies for Pilots Lounge
552003	Aviation Oil & Jet Fuel (Avgas)	445,484	529,797	475,000	506,000	31,000	Offset by Revenue
552004	Jet Fuel (Jet A)	622,812	648,072	720,000	640,000	(80,000)	Offset by Revenue
552005	Clothing & Wearing Apparel	0	0	1,000	2,000	1,000	
552006	Data Processing Software	507	0	1,000	1,000	0	
554001	Publications/Memberships	1,807	3,915	3,477	2,977	(500)	
554004	GASB 96 Subscriptions	0	0	0	100	100	
555002	Conference/Seminar Registration	1,035	710	2,085	2,085	0	
	Total Operating Expenses	1,576,581	1,741,683	1,889,954	1,875,429	(14,525)	

Airport Fund

Enterprise Fund

Fund 1401		Actual	Actual	Adopted	Adopted	Changes	
Div. 4100	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenses (continued)							
562000	Buildings	0	0	34,500	58,500	24,000	AC Units
564000	Machinery and Equipment	0	0	27,000	70,000	43,000	Airfield Lighting & Rolling Stock Combo Tractor
	Total Capital Expenses	0	0	61,500	128,500	67,000	
571002	Principal	438,434	457,115	523,637	510,000	(13,637)	
572002	Interest	125,546	107,534	99,417	84,994	(14,423)	
572006	Lease Interest Gasb 87	1,527	0	0	0	0	
	Total Debt Expenses	565,507	564,649	623,054	594,994	(28,060)	
591001	Interfund Transfer	0	11,848	0	0	0	
	Total Interfund Transfer	0	11,848	0	0	0	
531000	Professional Services	9,460	1,700	0	0	0	
552004	Jet Fuel	59,000	0	0	0	0	
563000	Infrastructure	842,025	7,952,454	0	0	0	
564000	Machinery and Equipment	254,354	0	0	0	0	
	Total Grant Expenses	1,164,839	7,954,154	0	0	0	
598010	Reserve - Contingency	0	0	50,519	868,393	817,874	
598030	Reserve - Personal Services	0	0	10,000	10,000	0	
598040	Reserve - Future Capital OL	0	0	401,186	346,585	(54,601)	
	Total Reserves	0	0	461,705	1,224,978	763,273	
	Total Fund Revenues	4,548,143	10,913,174	3,785,430	4,604,196	818,766	
	Total Fund Expenses	3,924,514	10,939,941	3,785,430	4,604,196	818,766	Overall Expense Increase/Decrease:
							21.63%

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: 6 Years Remaining as of FY 2025

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

(continued on next page)

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: 6 Years Remaining as of FY 2025

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: 13 Years
Remaining: 6 Years Remaining as of FY 2025

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			
Totals:					2,211,000	581,787	2,792,787

Airport Fund

Enterprise Fund

Amortization Schedule

Debt:

General Fund Loan

Amount:

\$654,414

Rate:

1.00%

Lender:

General Fund

Length:

5 Years

Remaining:

4 Years Remaining as of FY 2025

Fiscal Year	Date	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
					Principal	Interest	Total
2024	02/01/24	130,000	6,544	136,544	130,000	6,544	136,544
2025	02/01/25	130,000	5,244	135,244	130,000	5,244	135,244
2026	02/01/26	130,000	3,944	133,944	130,000	3,944	133,944
2027	02/01/27	130,000	2,644	132,644	130,000	2,644	132,644
2028	02/01/28	134,414	1,344	135,758	134,414	1,344	135,758
Totals:					654,414	19,721	674,135

Solid Waste/Landfills - Summary

Enterprise Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues						
Licenses and Permits	180,137	202,302	0	0	0	
Charges for Service	1,759,597	2,342,402	3,574,561	3,876,607	302,046	
Miscellaneous Revenues	(13,476)	124,193	8,000	41,300	33,300	
Interfund Transfer	0	0	137,473	79,472	(58,001)	
Excess Fees	9,186	10,336	8,000	8,000	0	
Cash Carry Forward	0	0	1,642,662	2,183,582	540,920	
Total Revenues	1,935,444	2,679,233	5,370,696	6,188,961	818,265	Overall Revenue Increase/Decrease: 15.24%
Expenses						
Solid Waste (Landfill) - Personnel	126,612	77,370	79,889	147,342	67,453	
Solid Waste (Landfill) - Operating	53,753	76,302	70,253	92,633	22,380	
Residential Solid Waste - Personnel	16,478	67,769	40,142	45,374	5,232	
Residential Solid Waste - Operating	2,122,777	3,053,076	3,272,848	3,916,315	643,467	
Residential Solid Waste - Reserves	0	0	433,338	546,451	113,113	
Old Kings Road Landfill	9,032	69,875	360,453	324,484	(35,969)	
Const. & Demo. Debris Landfill	22,742	43,928	845,308	832,404	(12,904)	
Bunnell Landfill	0	4	268,465	283,958	15,493	
Total Expenses	2,351,393	3,388,323	5,370,696	6,188,961	818,265	Overall Expense Increase/Decrease: 15.24%

Revenues vs. Expenses	(415,949)	(709,090)	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 8,000 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 2024-2025

- 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	Unit of Measure	Actual FY 21-22	Actual FY 22-23	Expected FY 23-24	Projected FY 24-25
1. Number of Customers Served	#	7,364	8,470	8,750	9,000
2. Annual Cost/Resident	\$	\$273	\$230.10	\$400	\$500
3. Solid Waste Collected Curbside	Tons	7,120	7,230	7,750	8,250
4. Yard Waste Collected Curbside	Tons	2,750	2,810	3,000	3,250
5. Recycling Collected Curbside	Tons	915	923	925	975
6. Number of SQG inspections conducted	#	38	40	40	40
7. Household Hazardous Waste Collected – Liquid	Gallons	5,112	5,357	5,500	5,750
8. Household Hazardous Waste Collected – Solids	Tons	76	82	85	100

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
343405	Recycling Fees	696	968	1,000	1,000	0	
361100	Interest	1,270	8,209	500	4,000	3,500	
361201	Fair Value of Investments	(2,470)	3,597	0	0	0	
381000	Interfund Transfer	0	0	137,473	79,472	(58,001)	
388100	Sale of General Capital Assets	120,500	0	0	0	0	
399000	Cash Carry Forward	0	0	11,169	155,503	144,334	
Total Fund Revenues		119,996	12,774	150,142	239,975	89,833	Overall Revenue Increase/Decrease: 59.83%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	84,447	52,059	51,708	91,874	40,166	2.0 FTE with 3.9% COLA with 0.50 FTE DU
514000	Overtime	413	0	375	375	0	
52XXXX	Employee Benefits	41,752	25,311	27,806	55,093	27,287	
Total Personnel Expenses		126,612	77,370	79,889	147,342	67,453	
531000	Professional Services	124	11	150	150	0	
534006	Other Contracted Services	40,882	47,513	56,833	67,252	10,419	Hazmat Pick Ups, Aquatic Vegetation, & Janitorial
541001	Communications Devices & Access	0	350		0	0	
541002	Communications Recurring	1,454	1,604	1,585	1,908	323	
542000	Postage Expense	5	19	0	0	0	
543000	Utilities Expense	2,585	3,639	3,200	3,700	500	Based on Actuals
544000	Rentals & Leases	464	674	480	12,792	12,312	Uniforms & New Vehicle Lease
545003	Vehicle Insurance	273	282	310	375	65	
545004	Property/Casualty Insurance	1,392	0	1,500	1,500	0	
546001	Building/Equipment Repairs	37	16,429	1,500	1,000	(500)	
546003	Vehicle Repair	616	2,016	2,000	2,000	0	
546004	Maintenance Agreements	138	146	180	0	(180)	Moved to IT Maintenance
546008	IT Maintenance Agreements	0	0	0	156	156	Copier
549005	Bank Analysis Fees	632	0	610	0	(610)	
551000	Office Supplies	25	64	200	200	0	
551001	Office Equipment	0	617	0	0	0	
552001	Gas, Oil, & Lubricants	1,137	1,922	1,165	1,600	435	Based on Actuals
552002	Other Operating Expenses	3,990	1,016	540	0	(540)	
Total Operating Expenses		53,753	76,302	70,253	92,633	22,380	
Total Fund Expenses		180,365	153,672	150,142	239,975	89,833	Overall Expense Increase/Decrease: 59.83%

General Services - Residential Solid Waste

Enterprise Fund

Fund 1405		Actual	Actual	Adopted	Adopted	Changes	
Div. 1462	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
323700	Solid Waste Franchise Fees	180,137	202,302	0	0	0	Moved to General Fund
343401	Solid Waste Collection Charges (billed)	31,022	68,417	45,000	100,000	55,000	
343402	Recycling Fees	22,298	15,560	0	0	0	
343403	Solid Waste Collection Charges	1,705,582	2,257,458	3,528,561	3,775,607	247,046	\$428.90 per Residential Unit
361100	Interest	4,561	37,871	5,000	25,000	20,000	
361201	Fair Value of Investments	(8,234)	10,267	0	0	0	
386702	Tax Collector Excess Fees	9,186	10,336	8,000	8,000	0	
399000	Cash Carry Forward	0	0	159,767	599,533	439,766	Overall Revenues Increase/Decrease:
Total Fund Revenues		1,944,552	2,602,210	3,746,328	4,508,140	761,812	20.33%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	12,659	49,515	27,092	30,571	3,479	0.50 FTE with 3.9% COLA
514000	Overtime	25	737	750	750	0	
52XXXX	Employee Benefits	3,795	17,517	12,300	14,053	1,753	
Total Personnel Expenses		16,478	67,769	40,142	45,374	5,232	
531000	Professional Services	511	40	800	800	0	
534006	Other Contracted Services	2,069,159	2,991,099	3,188,381	3,766,500	578,119	Increased Customers & Increased Contract
534008	Collection Fees - Tax Collector	34,112	45,170	59,067	79,515	20,448	
534009	Property Appraiser Fees	11,604	16,396	13,800	19,000	5,200	
542000	Postage Expense	199	370	500	500	0	
549005	Bank Analysis Fees	276	0	300	0	(300)	
549008	Write Offs	6,891	0	10,000	50,000	40,000	
551001	Office Equipment	25	0	0	0	0	
Total Operating Expenses		2,122,777	3,053,076	3,272,848	3,916,315	643,467	
598020	Designated for Future Use	0	0	433,338	546,451	113,113	
Total Reserves		0	0	433,338	546,451	113,113	
							Overall Expense Increase/Decrease:
Total Fund Expenses		2,139,256	3,120,845	3,746,328	4,508,140	761,812	20.33%

Old Kings Road Landfill

Enterprise Fund

Fund 1408 Div. 1461	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
361100	Interest	1,151	12,193	800	800	0	
361201	Fair Value of Investments	(3,563)	4,976	0	0	0	
399000	Cash Carry Forward	0	0	359,653	323,684	(35,969)	Overall Revenue Increase/Decrease:
Total Fund Revenues		(2,412)	17,169	360,453	324,484	(35,969)	-9.98%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	0	24,811	25,854	45,937	20,083	1.0 FTE - Split From C&D Landfill Fund & Solid Waste Fund
514000	Overtime	0	0	188	188	0	
52XXXX	Employee Benefits	0	11,323	13,471	27,555	14,084	
Total Personnel Expenses		0	36,134	39,513	73,680	34,167	
531000	Professional Services	8,890	33,248	50,000	50,000	0	
549005	Bank Analysis Fees	142	0	100	100	0	
Total Operating Expenditures		9,032	33,248	50,100	50,100	0	
591001	Interfund Transfer	0	493	0	0	0	
Total Interfund Transfer		0	493	0	0	0	
598064	Reserves	0	0	270,840	200,704	(70,136)	
Total Reserves		0	0	270,840	200,704	(70,136)	
						Overall Expense Increase/Decrease:	
Total Fund Expenses		9,032	69,875	360,453	324,484	(35,969)	-9.98%

Construction & Demolition Debris Landfill

Enterprise Fund

Fund 1409 Div. 1461	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
361100	Interest	2,196	26,546	1,200	10,000	8,800	
361201	Fair Value of Investments	(7,126)	10,195	0	0	0	
399000	Cash Carry Forward	0	0	844,108	822,404	(21,704)	Overall Revenue Increase/Decrease:
	Total Fund Revenues	(4,929)	36,741	845,308	832,404	(12,904)	-1.53%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	0	0	25,854	45,937	20,083	1.0 FTE - Split From O.K. Landfill Fund & Solid Waste Fund
514000	Overtime	0	0	188	188	0	
52XXXX	Employee Benefits	0	0	13,471	27,555	14,084	
	Total Personnel Expenses	0	0	39,513	73,680	34,167	
531000	Professional Services	22,600	43,435	40,000	45,000	5,000	
549005	Bank Analysis Fees	142	0	100	100	0	
	Total Operating Expenditures	22,742	43,435	40,100	45,100	5,000	
591001	Interfund Transfer	0	493	0	0	0	
	Total Interfund Transfer	0	493	0	0	0	
598064	Reserves	0	0	765,695	713,624	(52,071)	
	Total Reserves	0	0	765,695	713,624	(52,071)	
	Total Fund Expenses	22,742	43,928	845,308	832,404	(12,904)	Overall Expense Increase/Decrease: -1.53%

Bunnell Landfill

Enterprise Fund

Fund 1410 Div. 1461	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues							
361100	Interest	717	7,454	500	1,500	1,000	
361201	Fair Value of Investments	(1,979)	2,886	0	0	0	
399000	Cash Carry Forward	0	0	267,965	282,458	14,493	Overall Revenue Increase/Decrease:
Total Fund Revenues		(1,262)	10,340	268,465	283,958	15,493	5.77%
Expenses							
534- Garbage/Solid Waste Control Services							
531000	Professional Services	0	4	1,500	1,500	0	
Total Operating Expenditures		0	4	1,500	1,500	0	
598064	Reserves	0	0	266,965	282,458	15,493	
Total Reserves		0	0	266,965	282,458	15,493	
Total Fund Expenses							Overall Expense Increase/Decrease:
		0	4	268,465	283,958	15,493	5.77%

Health Insurance Fund - Summary

Internal Service Fund

Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes + / (-)	Comments
Revenues						
Interest	9,887	80,421	15,000	15,000	0	
Contributions	10,234,531	7,051,382	9,374,771	10,813,325	1,438,554	
Interfund Transfer	0	1,519,569	0	0	0	
Miscellaneous & Special Revenue	830	18,164	0	0	0	
Cash Carry Forward	0	0	1,615,412	1,659,000	43,588	
Total Revenues	10,245,248	8,669,537	11,005,183	12,487,325	1,482,142	Overall Revenue Increase/Decrease: 13.47%
Expenses						
Personnel	59,257	68,537	71,713	0	(71,713)	
Health Insurance Expenditures	10,247,160	8,192,193	7,391,152	9,499,866	2,108,714	
Health Clinic Expenditures	875,793	851,580	1,007,006	1,043,793	36,787	
Reserves	0	0	2,535,312	1,943,666	(591,646)	
Total Expenses	11,182,210	9,112,310	11,005,183	12,487,325	1,482,142	Overall Expense Increase/Decrease: 13.47%
Revenues vs. Expenses	(936,962)	(442,773)	0	0	0	

Health Insurance Fund

Internal Service Fund

Fund 1501 Div. 0205	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25	Changes +/-	Comments
Revenues							
361100	Interest - MMIA & Investments	9,887	80,421	15,000	15,000	0	
369101	BOCC Premium Contribution	3,242,690	3,938,516	5,580,805	6,452,793	871,988	Premium Contribution - \$15,777
369102	Clerk of Court Premium Contribution	538,904	641,672	845,990	993,951	147,961	
369103	Sheriff Premium Contribution	3,249,323	0	0	0	0	FCSO No Longer Participating in Group Plan
369104	Supervisor of Elections Premium Contribution	104,727	123,327	136,450	173,547	37,097	
369105	Tax Collector Premium Contribution	432,799	392,002	586,735	741,519	154,784	
369106	Property Appraiser Premium Contribution	280,921	323,714	395,705	425,979	30,274	
369107	Retired Employees Premium Contribution	315,804	165,602	250,000	200,000	(50,000)	
369108	Cobra Premium Contribution	12,799	10,075	15,000	10,000	(5,000)	
369109	Pharmacy Rebate	566,505	460,134	365,000	400,000	35,000	
369111	BCBS Incentives	0	35,000	50,000	50,000	0	
369112	BCC Employee Portion	717,641	667,956	839,885	1,002,701	162,816	New Accounts to Separate Employee Portion
369113	Clerk Employee Portion	104,681	95,033	125,580	154,450	28,870	
369114	Sheriff Employee Portion	501,942	0	0	0	0	
369115	SOE Employee Portion	19,115	14,859	16,100	26,967	10,867	
369116	Tax Collector Employee Portion	87,371	117,599	96,600	115,225	18,625	
369117	Property Appraiser Employee Portion	59,307	65,892	70,921	66,193	(4,728)	Based on Actuals
369911	Miscellaneous	0	14,750	0	0	0	
381000	Interfund Transfer	0	1,519,569	0	0	0	
393002	Insurance Recovery	830	3,414	0	0	0	
399000	Cash Carry Forward	0	0	1,615,412	1,659,000	43,588	Overall Revenue Increase/Decrease:
Total Fund Revenues		10,245,248	8,669,537	11,005,183	12,487,325	1,482,142	13.47%
Expenses							
513- Financial and Administrative							
512000	Regular Salaries	43,815	50,172	51,208	0	(51,208)	Personnel Removed from Fund Starting FY25
514000	Overtime	0	70	0	0	0	
52XXXX	Employee Benefits	15,442	18,294	20,505	0	(20,505)	
Total Personnel Expenses		59,257	68,537	71,713	0	(71,713)	

(continued on next page)

Health Insurance Fund

Internal Service Fund

Fund 1501		Actual	Actual	Adopted	Adopted	Changes	
Div. 49XX	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenses (continued)							
590 - Other Non-Operating							
531000	Professional Services	899	77	2,500	150	(2,350)	Based on Actuals
549005	Bank Analysis Fees	794	0	2,500	0	(2,500)	
531000	Professional Services	12,000	18,196	20,000	20,000	0	Actuary
549004	Advertising	0	0	2,500	0	(2,500)	
549007	PHA Incentives	59,173	44,220	65,000	66,000	1,000	Estimated Maximum Wellness Incentives
599003	Insurance - Admin Fees	609,154	360,195	372,000	390,600	18,600	
599004	Life Insurance Premiums	13,293	8,527	19,800	25,000	5,200	
599005	Stop Loss Premiums	1,403,595	875,537	880,000	895,000	15,000	Based on Actuals
599006	Flex Administrative Fees	23,650	16,139	20,000	21,000	1,000	
599007	Claims - Health Insurance	8,286,646	6,858,099	5,900,000	8,000,000	2,100,000	Based on Actuals
599008	Reinsurance Claims	(176,644)	(18,959)	0	0	0	
599009	Vision Premiums	828	858	75,000	50,000	(25,000)	Based on Actuals
599010	Affordable Care Act - Medical Hlth Cr Fees	13,773	29,306	31,852	32,116	264	Based on Actuals
Total Health Insurance Expenses		10,247,160	8,192,193	7,391,152	9,499,866	2,108,714	
Expenses - Health Clinic							
541002	Communications Recurring	0	798	1,140	1,080	(60)	
541002	Rentals & Leases	1,223	0	1,380	0	(1,380)	Copier Lease
544003	Long Term IT Leases	0	0	0	1,344	1,344	
545004	Property/Casualty Insurance	1,003	0	0	0	0	
546004	Maintenance Agreements	707	753	1,950	1,950	0	Copier, Audiometer, Breathalyzer Maintenance
549023	GASB87 Restatement Exp	0	124	0	0	0	
551000	Office Supplies	869	3,045	6,800	6,012	(788)	
551001	Office Equipment	4,604	4,335	2,000	6,000	4,000	
551004	IT Office Equipment	0	0	0	2,200	2,200	
552002	Other Operating	8,237	6,336	10,000	10,000	0	
534006	Other Contracted Services	851,985	829,145	817,972	865,207	47,235	Moved to Employee Clinic Medication
552008	Health Clinic Medications	7,165	7,044	165,764	150,000	(15,764)	Previously in Clinic Other Contracted Svcs
Total Health Clinic Expenses		875,793	851,580	1,007,006	1,043,793	36,787	
572006	Lease Interest- GASB87	0	81	0	0	0	
Total Debt Expenses		0	81	0	0	0	
598020	Reserve - Future Use	0	0	2,535,312	1,943,666	(591,646)	
Total Reserves		0	0	2,535,312	1,943,666	(591,646)	
							Overall Expense Increase/Decrease:
Total Fund Expenses		11,182,210	9,112,390	11,005,183	12,487,325	1,482,142	13.47%

Risk Fund

Internal Service Fund

Fund 1502		Actual	Actual	Adopted	Adopted	Changes	
Div. XXXX	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Revenues							
381000	Interfund Transfer	0	0	250,000	250,000	0	
361100	Interest	0	0	0	500	500	
399000	Cash Carry Forward	0	0	0	251,773	251,773	
Total Fund Revenues		0	0	250,000	502,273	252,273	Overall Revenue Increase/Decrease: 100.91%
Expenses							
598020	Reserve - Future Use	0	0	250,000	502,273	252,273	
Total Reserves		0	0	250,000	502,273	252,273	
							Overall Expense Increase/Decrease:
Total Fund Expenses		0	0	250,000	502,273	252,273	100.91%

Rolling Stock Replacement Fund

Internal Service Fund

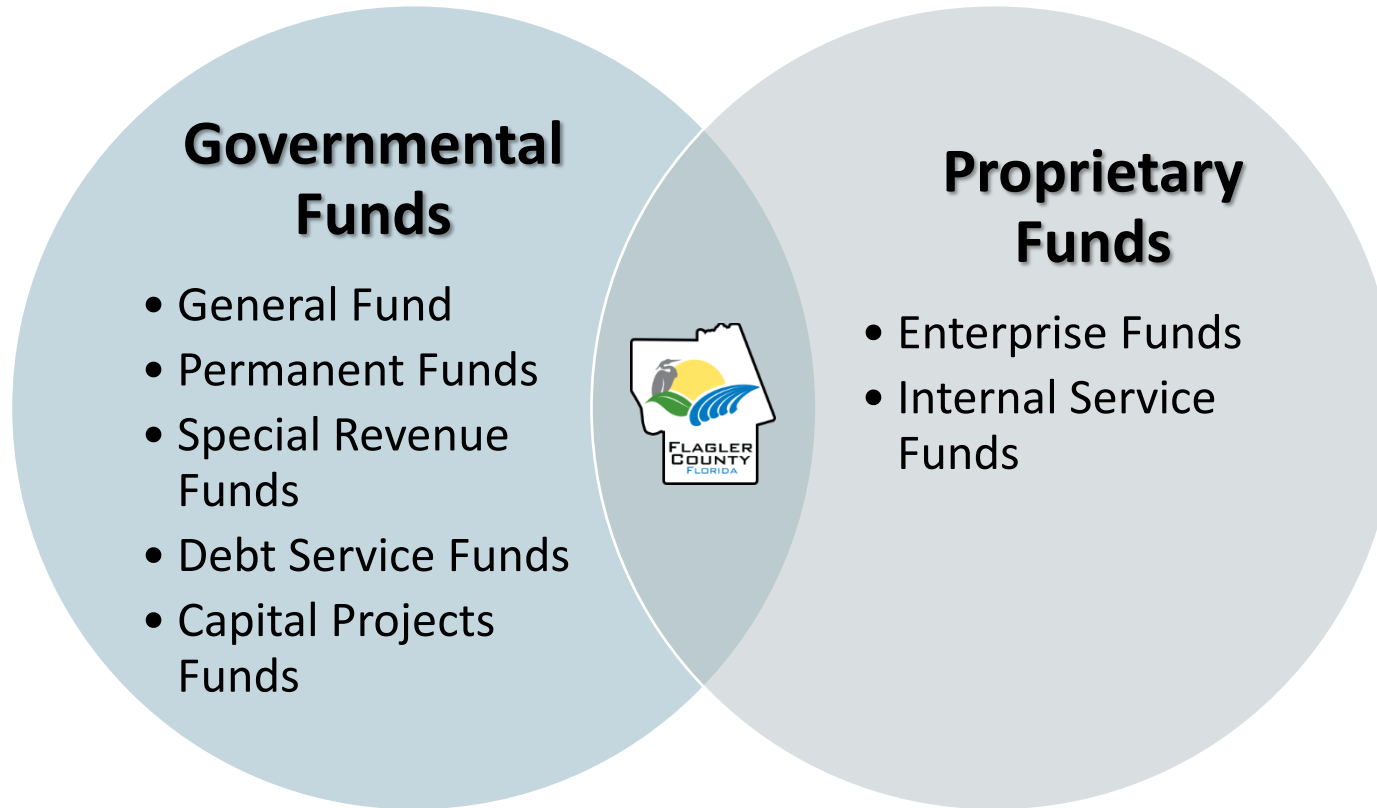
Fund 1503		Actual	Actual	Adopted	Adopted	Changes	
Div. XXXX	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Revenues							
381000	Interfund Transfer	0	0	0	616,438	616,438	Overall Revenue Increase/Decrease:
Total Fund Revenues		0	0	0	616,438	616,438	
							100.00%
Expenses							
598040	Reserve - Future Capital	0	0	0	616,438	616,438	Overall Expense Increase/Decrease:
Total Reserves		0	0	0	616,438	616,438	
							100.00%
Total Fund Expenses		0	0	0	616,438	616,438	



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, etcetera).
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.
<u>570-573</u>	<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

1. The Flagler County Board of County Commissioners will adopt a balanced budget, that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves.
2. The operating budget authorizing the expenditure of ad valorem taxes, user charges, fees and other revenues will be adopted annually by the Flagler County Board of County Commissioners Board at fund level.
3. The basis of budgeting (modified accrual) is the same as the basis of accounting used in the audited financial statements for Governmental Funds financial statements with revenues budgeted when available and measurable and expenditures budgeted when the services or goods are received and the liabilities are incurred. Proprietary Funds and Enterprise Funds are reported using the accrual basis of accounting in the audited financial statements. Revenues are recognized when they are earned, and expenses are recognized when they are incurred, regardless of the timing of cash flows. The Government-wide financial statements are also reported using the accrual basis.
4. All revenues that are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as “cash carry forward” in the budget of the following fiscal year.
5. Capital Outlay is the purchase of fixtures and other tangible personal property of a non-consumable nature. Capital assets costing more than \$5,000 and having a useful life of more than one year are capitalized.
6. A five-year Capital Improvement Program (CIP) is prepared and presented to the Board for approval as part of the budget adoption process. In order to qualify for inclusion in the CIP a project must have both an estimated useful life of at least 5 years and a total cost of at least \$50,000 or Innovation Technology projects that are at least \$10,000.
7. A reservation of Assigned and Unassigned fund balance at a minimum of 2 months of operating revenues (exclusive of Fund Balance for operating reserves) is required. Since we are a coastal community, we strive for an Assigned and Unassigned fund balance of 3 months of operating revenues.
8. The Sheriff, Clerk of the Circuit Court, and Supervisor of Elections submit their proposed budget request by May 1 of each year.
9. The proposed operating budget of the Property Appraiser must be submitted to the Board on or before June 1 of each year and is simultaneously submitted by the Property Appraiser to the State of Florida, Department of Revenue, from which the final approval of the budget of the Property Appraiser must estimate.
10. Following successful completion of the 1st Public hearing, the Board advertises and conducts a second Public hearing to adopt a final millage rate and budget for each of the taxing entities. These Public hearings are held prior to October 1 each year.

Summary of Florida Statutes Pertaining to County Budgets

Chapter 129 County Annual Budget:

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0129/0129.html

- An annual balanced budget must be approved by the Board of County Commissioners
- At least 95% of revenues is required to be budgeted
- Reserve for contingency may not exceed 10% of total budget and reserve for cash balance may not exceed 20%
- Departments of the General Fund may be consolidated and presented together as the General Fund
- The Board of County Commissioners may elect a County Budget Officer to carry out the duties of Chapter 129
- Public hearings must be held before the adoption of the approved budget
- A county's fiscal year begins on October 1st and ends on September 30th
- Accounting basis must be modified-accrual or accrual
- The Board of County Commissioners can amend the prior year's budget up to 60 days after fiscal year end of September 30th
- The Board can amend the current year's budget by:
 - Approving an Unanticipated Revenue Resolution
 - At a Public Hearing that was advertised 2 days prior to the date of the hearing, stating the place and time of the meeting
 - Ad must include: name of taxing authority, funds to be amended, the source and use of the funds, and the total of each budget
- County auditor cannot sign illegal warrants
- Rules for Constitutional officer budgets

Chapter 200.065 Method of Fixing Millage:

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html

- Property Appraiser certifies taxable value within taxing authority
- While preparing a tentative budget, a proposed millage rate must be established to fund the tentative budget
- The Board of County Commissioners shall inform the Property Appraiser of the proposed millage rate, rolled back rate, and the time and date of the two required public hearings to adopt the final budget and the final millage rate
- Property Appraiser shall mail notices of property taxes
- Includes regulations for advertisements for public hearings

Chapter 200.068 Certification of Compliance with Chapter 200:

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.068.html

- Within 30 days following adoption of an ordinance or resolution establishing a property tax levy, taxing authority must certify compliance with all provisions of Chapter 200 with the Department of Revenue

Glossary of Terms

Activity Code:

Designates the purpose of an expense as opposed to “object” or “sub-object” codes that drill down to what was purchased.

Accounting System:

A system of financial record-keeping that records, classifies, and reports information on the financial status and operation of an organization.

Accrual Basis:

A method of accounting in which transactions are recognized when they occur, regardless of when cash is actually exchanged.

Accrued Expenditures:

An expenditure recognized but not yet paid.

Accrued Income:

Money earned but not yet received.

Acquisition Cost of Equipment:

Net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient’s regular accounting practices.

Ad Valorem Tax:

The primary source of revenue for the County. A tax levied on the assessed value (net of the exemption) of real or personal property. This is commonly referred to as “Property Tax.” The Property Appraiser determines the value of all taxable real property.

Adopted Budget:

The financial plan of revenues and expenditures as approved by the Board of County Commissioners at the beginning of the fiscal year.

Advance Payment:

A payment made to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.

Advisory Committee:

A citizen’s board, or commission, appointed by the County Commissioners to review and recommend policies for specific programs and functional areas, such as Tourist Development, Libraries, Parks & Recreation and special service districts like the Daytona North Service District in Flagler County.

Agency:

A principal unit of the county government or a governmental unit outside the county government which receives county funding.

Aggregate Millage Rate:

Operating millage rates either adopted by the Board or by Citizen’s approval via referendum.

Amendment:

A change to an adopted budget that may increase or decrease a fund total. The change must be approved by the Board of County Commissioners.

Amendment 10 Value Cap:

The amount homesteaded properties can increase since Amendment 10 was implemented (Save Our Homes).

Amortization:

The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a number of years.

Application Package:

A group of specific forms and documents for a specific funding opportunity which are used to apply for a grant.

Appropriation:

An authorization by the County Commission to make expenditures and incur obligations from County funds for purposes approved by the Commission.

Assessed Valuation:

A value established by the County Property Appraiser for real or personal property for the use as a basis for levying property taxes.

Asset:

Resources owned or held by a government which has monetary value.

Audit:

A review of the County’s accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law.

Award:

Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Federal Government to an eligible recipient.

Glossary of Terms

Balanced Budget:

A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the income equals expenditures.

Base Budget:

The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year. Normally, the only differences between the current-year budget and the base budget are costs that cannot be avoided such as salary increases for existing personnel. All other costs are budgeted as service level adjustments.

Board of County Commissioners:

The governing body of Flagler County composed of five persons elected County-wide from districts.

Bond:

A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.

Bond Funds:

The revenues derived from issuance of bonds used to finance capital projects.

Budget:

A financial plan for a specified period of time (fiscal year) that matches proposed expenditures with anticipated revenues.

Budget Calendar:

The schedule of key dates involved in the process of adopting and executing the annual budget.

Budget Hearing:

The public hearing conducted by the Board of County Commissioners to consider and adopt an annual budget.

Budget Message:

A brief, written statement presented by the County Administrator to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.

Capital Improvement Plan:

A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity available for growth.

Capital Outlay:

Appropriations for the acquisition or construction of physical assets with a life expectancy greater than one year and a cost greater than \$5,000.

Cash and Cash Equivalents:

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments, including restricted assets, with original maturities of three months or less from acquisition date.

Cash Basis:

Method that recognizes revenues when cash is received and recognizes expenses when cash is paid out. In contrast, the accrual method recognizes revenues when goods or services are sold and recognizes expenses when obligations are incurred.

Certificates of Participation (COPs):

Certificates issued by a Trustee pursuant to a Trust Agreement, the proceeds from the sale of which shall be used to finance the acquisition, construction and installation of a project.

Chart of Accounts:

A systematic structure for classifying similar financial transactions of the County.

Closeout:

Process by which the awarding grant agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and the awarding agency.

Community Development Block Grant:

A flexible Federal entitlement program used to provide communities with resources to address a wide range of unique community development needs (CDBG).

Constitutional Officers:

Elected officials that are funded in part or in total by the Board of County Commissioners, but maintain autonomy of their own offices. The constitutional officers are the Clerk of the Circuit Court, the Property Appraiser, the Tax Collector, the Supervisor of Elections and the Sheriff.

Consumer Price Index (CPI):

Measures the prices of consumer goods and is a measure of U.S. Inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

Glossary of Terms

Contingencies:

A budgetary reserve to provide for an emergency or unanticipated expenditure during the fiscal year. OR- An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, short-falls in revenue and unanticipated expenditures.

Continuation Level Budget:

The level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. Continuation level budgets should not include any inflationary increases unless specific rate increases have been established and approved as assumptions for the following year(s). A continuation level budget does not necessarily provide funding for growth in demand of services. (see also, Base Budget)

Contractual Service:

A service rendered to the County by private firms, individuals or other County departments on a contract basis.

Cooperative Agreement:

An award of financial assistance that is used to enter into the same kind of relationship as a grant; and is distinguished from a grant in that it provides for substantial involvement between the Federal agency and the recipient in carrying out the activity contemplated by the award.

Cost Allocation:

The method used to charge non-general fund operations for their share of central administrative costs.

Cost Sharing or Matching:

The County's portion of project or program costs of a grant not borne by the Federal or State Government.

County Administrator:

The Chief Executive Officer of the County, appointed by the Board of County Commissioners.

Debt Service:

Payment of interest and principal on an obligation resulting from the issuance of bonds or other financing.

Decision Units:

Groups of inputs which make a measurable contribution to the achievement of an established department purpose-a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units build department budgets. They are rank ordered in a hierarchical format.

Department:

A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.

Depreciation:

A decrease or loss of value of an item due to age, wear, or market conditions. Flagler County does not budget depreciation expense, but does budget for the related capital replacement during the year when the replacement or expenditure occurs.

Deficit:

The excess of expenditures over revenues during the fiscal year.

Desired Level Budget:

The level of funding which enables an organization to provide additional or enhanced services in the following fiscal year as the organization provides in the current fiscal year. Desired level budgets may include new initiatives or additional positions for growth or increased demand for services.

Discretionary Grant:

A grant (or cooperative agreement) for which the Federal awarding agency generally may select the recipient from among all eligible recipients, may decide to make or not make an award based on the programmatic, technical, or scientific content of an application, and can decide the amount of funding to be awarded.

Division:

A basic organizational unit of the County that is functionally unique in its service delivery.

Encumbrance:

An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.

Enterprise Fund:

A fund that pays for its costs of operations from user fees and does not generally receive property tax support. County enterprise funds include the Airport, and Solid Waste/Landfill.

Glossary of Terms

Exempt, Exemption, Nonexempt:

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance; amounts remaining are called the nonexempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homestead at \$25,000. That means that a homeowner with property assessed at \$50,000 would have to pay taxes on \$25,000 of the assessment. Newly eligible homeowners must apply for exemption by March 1. Other exemptions apply to agricultural land and property owned by widows, the blind and permanently and totally disabled people who must meet income requirements. An additional \$25,000 exemption (on assessed value greater than \$50,000 and less than \$75,000) is available on non-school taxes as an addition Homestead Exemption (see also Homestead Exemption)

Expenditure:

Decrease in fund financial resources for the procurement of assets or the cost of goods and/or services received.

Final Millage:

The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Year:

The annual budget period for the County, which runs from October 1 through September 30.

Fixed Assets:

Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).

Franchise Fee:

Fees levied on a corporation in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.

Fringe Benefits:

Payments made by the County for retirement, social security, health insurance contribution, worker's compensation, general liability, and life insurance.

Full Time Equivalent:

FTE-One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

Fund:

Mechanism for separating resources and accounting for them separately in order to ensure that the funds are spent as required.

Fund Balance:

The amount available within a fund at the close of a fiscal period that can be carried over as a source of available funding for the succeeding fiscal period. The excess of assets (or revenue) over liabilities (or expenditures) of a government's funds.

GAAFR:

(Governmental Accounting, Auditing and Financial Reporting) – The “blue book” published by the Municipal Finance Officers Association (now the Governmental Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.

GAAP:

(Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are different for government than for business.

General Fund:

The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

General Obligation Bond:

Bonds for which the full faith and credit of the issuing government are pledged through an affirmative vote of the citizenry.

Goal:

A long, or short-term, attainable target for an organization.

Governmental Funds:

The category of funds, which include general, special revenue, capital project, debt service, and permanent funds. These funds account for short-term activities.

Grant:

A contribution of assets (usually cash) by one governmental unit or organization to another, given for a specified purpose.

Homestead Exemption:

A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$50,000.

Glossary of Terms

Impact Fee:

A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.

Improvements Other Than Buildings:

Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

Indirect Costs:

Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Inflationary Increase:

An increase in the cost of a project due to the rising cost of materials and labor.

Infrastructure:

Permanent installation, such as roads and bridges, schools, and water and sewer systems, on which the continuance and growth of the County depends.

Interest Income:

Revenues earned on cash balances within each fund.

Interfund Activity:

Interfund activity within and among the County's three fund categories (governmental, proprietary, and fiduciary) are classified as reciprocal interfund activity and non-reciprocal interfund activity.

Interfund Transfers:

Budgeted amounts transferred from one fund to another fund. These represent "double counting" of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.

Interlocal Agreement:

A written agreement between the County and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Fund:

A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Internal Service:

The revenues and expenses that are generated through internal service funds. The main internal service fund is the County's Insurance Fund.

Inventory:

Inventory of proprietary funds is valued at the lower cost (first-in, first-out) or market. Inventory of the special revenue funds is valued at cost, which approximates market value, using the first-in, first-out method. The cost of inventory of the special revenue funds is recorded as an expenditure when consumed, rather than when purchased. An off-setting reserve is reported to indicate that the asset is not available for appropriation or expenditure.

Just Value:

Florida Statute 193.011(1) defines just value in part, as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase.

Landfill Closure Costs:

The County recognizes municipal solid waste landfill closure and post closure care costs under the State of Florida's Solid Waste Management Act of 1988, regulations of the Federal Environmental Protection Agency, and GASB Statement No. 18, "Accounting for Municipal Solid Waste Landfill Closure and Post closure Care Costs." The County is required to place a final cover on closed landfills and to provide long-term care for up to thirty years after final cover. These obligations for closure and post closure are recognized in the enterprise fund for the County's sanitary landfill operations over the active life of the landfill, based on capacity.

License and Permit Fees:

A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.

Levy:

To impose taxes, special assessments or service charges.

Line Item Budget:

A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or capital purchases. A copy of the line item budget is available for review in the Financial Services Department.

Glossary of Terms

Long-Term Debt:

Debt with a maturity of more than one year after the date of issuance.

Major Funds:

Represent the government's most important funds and are determined by a mathematical calculation.

Mandate:

Any responsibility, action, or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mandated Program:

A program that Flagler County must provide according to federal law, state law or a judge's order.

Mandatory Grant:

A grant (or cooperative agreement) awarded under a program where the authorizing statute requires the head of the agency or designee to make an award to each eligible entity under the conditions and in the amount (or based on the formula) specified in the statute.

Market Equity Adjustment:

(MEA) An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.

Matching Funds:

A type of grant that requires the government organization or agency receiving the grant to commit a certain amount of funds to a program before funding is made available by the granting authority.

Measureable:

The timing requirements on when to recognize revenues and expenditures/expenses. Determined by the basis of accounting.

Millage Rate:

The rate of taxation applied to the taxable value of property. One mill equals \$1.00 for every \$1,000 of taxable value.

Minimum Level of Service:

The level of resources and performance below which is unreasonable to operate; based on demonstrated need, professional standards, impact on citizens, comparisons with similar jurisdictions, economy of scale, and past history.

Mission Statement:

Statement of purpose that establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

Modified Accrual Basis:

A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

Municipal Service Benefit Unit:

(MSBU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non ad valorem taxes) to provide municipal-type services. Example: Daytona North Service District.

Municipal Service Taxing Unit:

(MSTU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

Net Expenses:

Total County expenses less reserves, transfers and internal service interfund transfers.

Non-Departmental Expenditures:

Expenditures which benefit all or several County departments, such as property and liability insurance.

Non-Operating Budget:

The capital budget and the internal services budget.

Non-Tax Revenue:

The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

Object Code:

An account to which an expense or expenditure is recorded in order to more specifically accumulate and categorize the various types of payments that are made by governments. These are normally grouped into personal services, operating expenditures, capital outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Glossary of Terms

Objective:

A specific measurable and observable result of an organization's activity that advances the organization towards its goal.

Obligations:

Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenditures:

Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.

Ordinance:

A formal legislative enactment by the County Commission. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

Outside Agencies:

Private not-for-profit agencies located within the County who provide community services which supplement and support County programs and for which County dollars may be made available.

Permanent Fund:

A fund that is used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

Personal Property:

Property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities. Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under State law.

Personal Property Tax:

A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.

Personal Services:

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Potable Water:

Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption (drinking water).

Principal:

The original amount borrowed through a loan, bond issue, or other form of debt.

Property (Ad Valorem) Taxes:

A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.

Proposed Millage:

The tax rate certified by the governing body of each taxing authority within a fiscal year. The proposed millage is sent to the Property Appraiser within 35 days after the County's tax roll is certified. This proposed millage is placed on the proposed tax notice sent to property owners.

Proprietary Fund/Agency:

Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

Purchase Order:

A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Real Property:

Land, buildings and other structures attached to it that are taxable under Florida Law.

Recipient:

An organization receiving financial assistance directly from an awarding agency to carry out a project or program.

Requirement:

A monetary obligation reflected in the financial accounts as an inter-fund transfer of cash from one fund to another.

Glossary of Terms

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.

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.

Transfer:

Transfers of cash or other resources between funds.

Glossary of Terms

TRIM (Truth In Millage):

Defines a tax increase or decrease given the relationship of assessed values and millage rates. If the average assessed value increases, the millage rate should decrease (see Rolled-Back Millage Rate).

Trust Fund:

Funds used to account for assets held by a government for individuals, private organizations, other governments, and/or other funds.

Uniform Accounting System:

The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

Unincorporated Area:

Those areas of the County, which lie outside the boundaries of the cities.

Unreserved Fund Balance:

The portion of a fund's balance that is not legally restricted for a specific purpose.

Unrestricted Reserve:

Monies that can be used for any lawful expenditure supporting a wide variety of functions or objectives.

User Charges (Proprietary):

The payment of a fee for direct receipt of goods or services by the person benefiting from the services.

Valuation:

The dollar value of property assigned by the County Property Appraiser.

Voted Millage:

A tax levied to support a program(s) that has been approved by voter referendum.

Working Capital:

Reserves kept on hand to ensure a positive cash flow.

Zero-Base Budgeting:

A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. Zero-Base Budgeting starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. It is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

Acronyms

ACOE – Army Corps of Engineers	CDBG – Community Development Block Grant	EEOC – Equal Employment Opportunity Commission	FDOT – Florida Department of Transportation
ADA – Americans with Disabilities Act	CEDS – Comprehensive Economic Development Strategy	EFT – Electronic Fund Transfer	FDVA – Florida Department of Veterans Affairs
ADI – Alzheimer’s Disease Initiative	CERT – Community Emergency Response Team	EMPA – Emergency Management Preparedness and Assistance	FEMA – Federal Emergency Management Administration
ADC – Adult Day Care	CFDA – Catalog of Federal Domestic Assistance	EMPG – Emergency Management Performance Grant	FICA – Federal Insurance Contributions Act (Medicare and Social Security taxes)
ADL – Activities of Daily Living	CIP – Capital Improvement Program	EMS – Emergency Medical Services	FIND – Florida Inland Navigational District
ADRC – Aging & Disability Resource Center	COVID-19 – Coronavirus Disease of 2019	EMT – Emergency Medical Technician	FMLA – Family Medical Leave Act
AHCA – Agency for Health Care Administration	COLA – Cost of Living Adjustment	ESL – Environmentally Sensitive Lands	FS – Financial Services
AHU – Air Handling Unit	CPI – Consumer Price Index	EOC – Emergency Operations Center	FTE – Full Time Equivalent
AIP – Airport Improvement Program	CPR – Cardiopulmonary Resuscitation	FAA – Federal Aviation Administration	FY – Fiscal Year
ALS – Advanced Life Support	CRA – Community Redevelopment Agency	FASB – Financial Accounting Standards Board	FYE – Fiscal Year End
BOCC – Board of County Commissioners	DEP – Department of Environmental Protection	FCFR – Flagler County Fire Rescue	GA – General Aviation
BVLOS – Beyond Visual Line of Sight	DOD – Department of Defense	FCPT – Flagler County Public Transportation	GAAFR – Governmental Accounting, Auditing and Financial Reporting
CAD – Computer Aided Dispatch	DR 420/422 – Department of Revenue Forms Certifying Taxable Assessed Value	FCSO – Flagler County Sheriff’s Office	GAAP – Generally Accepted Accounting Principles
CARES – Coronavirus Aid, Relief, and Economic Security	DU – Decision Unit	FDEM – Florida Department of Emergency Management	GASB – Governmental Accounting Standards Board
CAAS – Commission on Accreditation on Ambulance Services	E-911 – Emergency Telephone System	FDEP – Florida Department of Environmental Protection	GIS – Geographic Information Systems
CBOCS – Community Based Outreach Clinics	EAM – Enterprise Asset Management	FDER – Florida Department of Environmental Regulation	GFOA – Government Finance Officers Association
CCE – Community Care for the Elderly	EOC – Emergency Operation Center	FDLE – Florida Department of Law Enforcement	GO – General Obligation
CCR – Central Contractor Registry			

Acronyms

GTMNERR – Guana Tolomato Matanzas
National Estuarine Research Reserve

HA – Hazardous Materials Analysis

HAZMAT – Hazardous Material

HCE – Home Care for the Elderly

HCM – Human Capital Management

HHS – Health and Human Services

HSGP – Homeland Security Grant
Program

HUD – Housing and Urban Development

HVAC – Heating, Ventilation and Air
Conditioning

IFAS – Institute of Food and Agricultural
Sciences

ILS – Integrated Library System

ISO – Insurance Service Organization

IT – Information Technology

LAC – Land Acquisition Committee

LAP – Local Agency Program

LETf – Law Enforcement Trust Fund
LSP – Local Service Program

MCLS – Maintain the Current Level of
Service

MDF – Main Distribution Frame

MGD – Million Gallons per Day

MHz – Megahertz radio frequency unit

MOT – Maintenance of Traffic

MOW – Meals on Wheels

MSD – Municipal Service District

MUTCD – Manual of Uniform Traffic
Control Devices

NFPA – National Fire Protection
Association

NPDES – National Pollutant Discharge
Elimination System

OMB – Office of Management & Budget

OPC – Office of Procurement & Contracts

OSHA – Occupational Safety & Health
Administration

PAL – Police Athletic League

PCI – Pavement Condition Index

POC – Point of Contact

PPO – Preferred Provider Organization

PSAP's – Public Safety Answering Points

PSN – Person with Special Needs

RFP – Request For Proposal

RFQ – Request For Quotes

RN – Registered Nurse

ROI – Return On Investment

ROW – Right-of-Way

RSQ – Request for Statement of
Qualifications

SAFER – Staffing for Adequate Fire and
Emergency Response

SCRAM – Secure Continuous Remote
Alcohol Monitoring

SEMG – Special Event Marketing Grant

SHIP – State Housing Initiatives
Partnerships

SJRWMD – St. Johns River Water
Management District

SR – State Road

TDP – Transportation Development Plan

TDt – Tourist Development Tax

TIC – Thermal Imaging Camera

TIF – Tax Increment Financing

TPISA – Third-Party Information Security
Assessment

TRIM – Truth in Millage

UAS – Unmanned Air System

VA – Veteran's Affairs

VAB – Value Adjustment Board

VARO – Veterans Affairs Regional Office

VSB – Vehicle Storage Building

VSO – Veterans Services Office

Description of Funds and Accounts

Governmental Fund Types - Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position rather than upon net income determination. The following are the County's Governmental Fund Types:

The General Fund (Fund 1001) – is used to account for all revenues and expenditures applicable to the general operations of County Government which are not accounted for in another fund. All general operating revenues which are not restricted or designated as to be used by outside sources are recorded in the General Fund.

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted or committed to expenditures for specified purposes. The County currently has the following forty-two special revenue funds:

County Transportation Trust Fund (Fund 1102) – Created pursuant to the provisions of Section 129.02, Florida Statutes, to account for transportation related revenues and expenditures not more properly accounted for elsewhere. Major revenue sources include the local option gas tax, the county gas tax and the ninth cent fuel tax. The Public Works Department is the major activity funded from this fund.

Emergency Communications E911 (Fund 1103) – Established, pursuant to the provisions of Section 365.173(2)(c), Florida Statutes, to account for the proceeds of the monthly fee (currently 50¢) collected by voice communication service providers on both wireless and non-wireless communication services. Authorized uses of the E911 fees, as set forth in Section 365.172(9), Florida Statutes, include all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services. In addition, eligible costs include the functions of database management, call taking, location verification, and call transfer. However, the moneys may not be used to pay for any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity or for the costs of constructing, leasing, maintaining, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and E911 equipment rooms.

Daytona North Service District (Fund 1104) – Established pursuant to the provisions of Section 125.01(1)(q), Florida Statutes, Flagler County Ordinance Number 83-15 (as amended by Flagler County Ordinance 90-9, 91-4, and 93-07) to account for the proceeds of a special per front foot assessment levied by the Board of County Commissioners and collected by the Tax Collector as a part of the tax roll. The per front foot assessment rate has remained unchanged since fiscal year 1992-93 at \$0.58 per front foot. Authorized purposes for which the funds so generated may legally be expended is limited to providing and maintaining streets, recreation facilities, drainage facilities and services from funds derived from service charges, special assessments or taxes and any other sources of funds and revenues permitted by law, within such district only. In addition to special assessments collected with the Daytona North Service District, the Board of County Commissioners also “shares” portions of the ninth cent fuel tax and local option gas taxes received by the County with the Daytona North Service District.

Legal Aid Fund (Fund 1105) – Created pursuant to the provisions of Section 939.185(1)(a)2, Florida Statutes, which requires “Twenty-five percent of the amount (of additional court costs and surcharges, not to exceed \$65) collected shall be allocated to assist counties in providing legal aid programs required under s. 29.008(3)(a).” Section 29.008(3)(a), Florida Statutes provides “Legal aid programs, which shall be funded at a level equal to or greater than the amount provided from filing fees and surcharges to legal aid programs from October 1, 2002, to September 30, 2003” “shall be considered a local requirement.” The County contracts with Community Legal Services of Mid-Florida, Inc. for the provision of legal aid services.

Law Enforcement Trust (Fund 1106) – Created pursuant to the provisions of Section 932.704, Florida Statutes, to account for the net proceeds from the sale or conversion of forfeited properties. Expenditures payable from this fund are legally restricted to nonrecurring obligations of the Sheriff's office, including equipment purchases in accordance with Chapter 932.7055 F.S. Although legally entitled as a trust fund, this fund is more properly accounted for as a special revenue fund due to the nature of the transactions recorded therein.

Description of Funds and Accounts

Law Library (Fund 1107) – Created pursuant to the provisions of Section 939.185(1)(a)2, Florida Statutes, which requires “Twenty-five percent of the amount (of additional court costs and surcharges, not to exceed \$65) collected shall be allocated to fund personnel and legal materials for the public as part of a law library.

Court Facilities (Fund 1108) – Established pursuant to the provisions of § 318.18(13)(a), Florida Statutes, to account for the surcharge of thirty dollars (\$30.00) assessed against each person who pays a fine or civil penalty for any violation of a non-criminal traffic infraction pursuant to Chapter 318, Florida Statutes and each person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, a violation of a noncriminal traffic infraction or a criminal violation of § 318.17, Florida Statutes. The clerk shall add this surcharge to all payments of fines and civil penalties for any violation of a noncriminal traffic infraction or a criminal violation of F.S. § 318.17. The Flagler County Board of County Commissioners adopted Ordinance 2004-08 on July 12, 2004, to assess a \$15 surcharge on non-criminal traffic infractions or criminal violations of Section 318.17, Florida Statutes. Funds collected are used to fund State court facilities and expended as provided by the Board of County Commissioners in consultation with the Chief Judge of the Seventh Judicial Circuit of Florida, or his/her designee. During fiscal year 2008-09 Chapter 2009-204 was signed into Florida law raising the allowable surcharge on noncriminal traffic infractions and on certain listed criminal violations from \$15 to \$30. On July 20, 2009, the Flagler County Board of County Commissioners adopted Ordinance Number 2009-05 amending Section 10.33(3) of the Flagler County Code of Ordinances which increased the surcharge from \$15 to \$30.

Tourist Development Capital Projects (Fund 1109) – Created pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion of the Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c), (d) and (l), Florida Statutes which is allocated for capital outlay. In March 2017, the Board of County Commissioners amended Section 19-48 of the Flagler County Code of Ordinances to increase the levy from 4% to 5% and revise the Tourist Development Plan. The first year of the development plan (effective 6/1/17) redistributed the percentage of annual revenue to be credited to each category. For the period of June 1, 2017 through May 31, 2018, the Capital Projects allocation is 0%. The distribution will change effective 6/1/18, allowing for a 10% distribution to capital projects and effective 6/1/19 it will increase to 20%. The provisions of Section 125.0104(5)(a)1, Florida Statutes, limit the uses of the capital outlay portion of the Tourist Development Tax to “acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums, or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county...”

Tourist Development Promotions & Advertising (Fund 1110) – Established pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion of the Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c), (d) and (l), Florida Statutes which is allocated for promotion and advertising. In March 2017, the Board of County Commissioners amended Section 19-48 of the Flagler County Code of Ordinances to increase the levy from 4% to 5% and revise the Tourist Development Plan. The first year of the development plan (effective 6/1/17) redistributed the percentage of annual revenue to be credited to each category. For the period of June 1, 2017 through May 31, 2018, the Promotions and Advertising allocation is 40%. The distribution will change effective 6/1/18, allowing for a 60% distribution to Promotions & Advertising and effective 6/1/19 it will remain at the 60% allocation. The provisions of Section 125.0104(5)(a)2, Florida Statutes, limit the uses of the promotion and advertising portion of the Tourist Development Tax to “promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists...”

Description of Funds and Accounts

Tourist Development Beach Restoration (Fund 1111) – Created pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion of the Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c), (d) and (l), Florida Statutes which is allocated for beach restoration and maintenance. In March 2017, the Board of County Commissioners amended Section 19-48 of the Flagler County Code of Ordinances to increase the levy from 4% to 5% and revise the Tourist Development Plan. The first year of the development plan (effective 6/1/17) redistributed the percentage of annual revenue to be credited to each category. For the period of June 1, 2017 through May 31, 2018, the Beach Restoration and Maintenance allocation is 60%. The distribution will change effective 6/1/18, allowing for a 30% distribution to Beach Restoration and Maintenance and effective 6/1/19 it will decrease to 20%. The provisions of Section 125.0104(5)(a)2, Florida Statutes, limit the uses of the beach restoration and maintenance portion of the Tourist Development Tax to “finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of less than 100,000 population, no more than 10 percent of the revenues from the tourist development tax may be used for beach park facilities.”

Constitutional Gas Tax (Fund 1112) – Established to account for the proceeds received from the Constitutional Gas Tax (2 cents per gallon) which is collected and distributed by the State of Florida pursuant to provisions of Sections 206.41(1)(a) and 206.47, Florida Statutes. Authorized uses of the constitutional gas tax, as provided by the provisions of Section 206.47(7), Florida Statutes, are limited to “the acquisition, construction, and maintenance of roads. For the purposes of this subsection, the term ‘maintenance’ includes periodic maintenance and routine maintenance, as defined in s. 334.03, and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.”

Opioid Settlement (Fund 1113) – Established in FY 2022-23 to account for funding expected to be received in response to multiple lawsuits related to the over utilization of Opioid medications and the adverse effects it had in the state of Florida and the United States as a whole.

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 of 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 Million at interest rates not exceeding the legal maximum, subject to an annual independent audit.

Description of Funds and Accounts

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 and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 1 generally includes the coastal portion of Flagler County along the Atlantic Ocean from St. Johns County down to Volusia County.

Impact Fee – Park D2 (Fund 1122) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 2 generally includes the northeast portion of Flagler County.

Impact Fee – Park D3 (Fund 1123) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 3 generally includes the area of Flagler County in and around the City of Bunnell.

Impact Fee – Park D4 (Fund 1124) – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 4 generally includes the western portion of Flagler County.

Description of Funds and Accounts

North Malacompria 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 Malacompria 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.

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.

Description of Funds and Accounts

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.

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.

Description of Funds and Accounts

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.

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.

Description of Funds and Accounts

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.

Public Safety Communications Network (Fund 1182) – Created to account for loan proceeds for the upgrade of the 800 MHz Radio System. This fund will also be responsible for maintaining the equipment with revenues collected through user fees. Flagler County BOCC, Flagler County Sheriff's Office, Flagler County School Board, City of Palm Coast, City of Flagler Beach, City of Bunnell, as well as other outside agencies will be able to utilize this radio system. The newly acquired debt service payments for the upgrade of the 800 MHz Radio System will also be accounted for in this fund.

Disaster Relief (Fund 1184) – Created to account for all possible FEMA reimbursable expenses related to disaster events. This allows for one centralized fund to account for all disaster expenses. A new department is designated for each disaster.

CARES Act Relief (Fund 1185) – This fund was created to account for the roughly \$20 Million of CARES Act funding received for the BOCC and the municipalities of Flagler County.

Capital Preservation Fund (Fund 1187) – Established in FY 2021-22 per the Capital Improvement Policy to account for major repair and maintenance projects that do not expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$10,000 or greater, but not exceed \$49,999.

Description of Funds and Accounts

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.

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.

Description of Funds and Accounts

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The County has seven debt service funds.

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.

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.

Description of Funds and Accounts

Bond-Cap Imp Rev S2020 (Fund 1215) – Created to account for the required principal and interest payments in connection with the \$20,000,000 Capital Improvement Revenue Note, Series 2020 for the new Sheriff's Operations Center. The Note shall bear interest per annum at the rate of 1.83%, Final maturity date is October 1, 2035. The funding source of the required debt service payments is the legally available Non-Ad Valorem proceeds of the General Fund.

(ESL) III Series 2009 (Fund 1219) – Created to account for the required principal and interest payments in connection with the \$10,000,000 Limited General Obligation Tax Bonds, Series 2009 which were issued in August 2009. The interest rate is fixed at 5.11%. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. Given the fixed interest rate, the annual debt service requirement declines over the life of the bonds. The final maturity date is July 1, 2029. On November 4, 2008, a majority of the qualified electors residing in Flagler County authorized the levy of an ad valorem tax in an amount not to exceed 0.25 mills for 20 years for the purpose of acquiring certain lands within the County to protect the drinking water supply, wildlife habitat and environmentally sensitive lands. The referendum authorized the County to issue up to \$40,000,000 in limited tax general obligation bonds to finance the cost to acquire the lands and, with certain limitations, make the land available for access, passive recreational uses and natural community restoration. Proceeds will be used to finance the cost of land acquisitions for Bings Landing Addition, Sweetbottom Plantation and Bay Drive Addition.

Bond TDT Revenue Series 2017 (Fund 1220) – Created to account for the required principal and interest payments in connection with the County's Dune Restoration project from damages caused by Hurricane Matthew. The original issuance in September of 2017 in the amount of \$6,536,000. Final maturity date is November 1, 2030. Funding for the debt service payments is provided by Tourist Development Taxes.

Bond Grant Anticipated Note Series 2020 (Fund 1221) – Created to account for a short-term borrowing to pay for the Army Corp Dune Restoration Project. The Florida Department of Transportation (FDOT) has provided a reimbursement grant with no local match. This issuance is used to pay the Army Corp upfront and will be repaid once the reimbursement from FDOT is received.

Capital Projects Funds are used to account for resources designated to construct or acquire general fixed assets and major improvements. The County has four capital projects funds.

Beachfront Parks Capital (Fund 1307) – Established during fiscal year 1997-98 to account for that portion (\$1,075,000) of the contribution received from the developer, to be used for capital improvements to the Malacompra Beach Front Park. On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with Lowes Ocean Hammock, Ltd., and the simultaneous contribution of \$1,675,000 from the developer. In exchange for 33 acres of property known as the 16th Road Park, the County received a 47.01-acre parcel known as the Malacompra Beach Front Park on a 306.98-acre parcel known as the Malacompra Greenway located along S.R. A1A. Fund 1307 was established with \$1,075,000 of the total contribution to cover the cost of Park improvements. The improvements may consist of restrooms, pavilions, benches, walkways, pedestrian and bike paths, picnic areas, site development, extension of water and sewer within the parks and all costs and fees associated with the planning, design, permitting and construction, as well as reconnection, of the wetlands bifurcated by Malacompra Road are all considered permissible uses of this construction/development money.

Beachfront Park Maintenance (Fund 1308) – Created during FY1997-98 to account for that portion (\$600,000) of the contribution received from the developer, to be used for maintenance of the capital improvements at the Malacompra Beach Front Park. On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with 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.

Description of Funds and Accounts

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.

CPF –New Sheriff Ops Center (Fund 1315) – Established to account for all funding and expenditures related to the New Sheriff Ops Center built beginning in Fiscal Year 2020-21.

General Capital Projects (Fund 1316) – Established in FY 2021-22 per the Capital Improvement Policy to account for major capital projects that do expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$50,000 or greater and a useful life of 5 years or more. Innovation Technology (IT) greater than \$10,000 are included in this fund.

Marineland Acres District (Fund 1318) - Collection of a Special Assessment was approved by the Board of County Commissioners beginning in FY 2016-17. The purpose of the District is to create and maintain a stormwater management system for the portion of the Hammock that lies between the south side of MalaCompra Canal and Washington Oaks State Park, and lying east of State Road A I A. The stormwater management system is intended to protect each owner's property in the event of potentially hazardous storms. The system is designed to minimize any hazards, minimize damage to property and protect the general public health of the area. This system will also better assure that stormwater runoff entering the Matanzas River/Intracoastal Waterway is environmentally less polluted than today's runoff. These activities and functions of the District will provide benefits to all property owners within the District. Properties within the Marineland Acres Drainage Basin District will be subject to an annual maximum assessment of \$600. The assessment is based on whether the property is developed or vacant. The initial recommended assessment for developed lots is \$435.00 for the first year. For vacant lots, the initial recommended assessment is \$220.00 for the first year. Each lot within the District will be subject to the assessment.

2009 ESL (Environmentally Sensitive Lands) Capital Projects Fund (Fund 1319) – Established during fiscal year 2008-09 to account for the net proceeds of the \$10,000,000 Limited Tax General Obligation Bonds, Series 2009. The net proceeds (after subtracting the estimated costs of issuance of \$51,000) of \$9,949,000 were deposited into this fund in September 2009 and used to fund the cost of acquiring the Bing's Landing Addition, Sweetbottom Plantation, and Bay Drive properties.

Description of Funds and Accounts

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.

Landfill (Fund 1402) – Established to account for the operation, closure and postclosure care costs of the Old Kings Road Landfill, the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old Kings Road Landfill, and the Bunnell Landfill, as well as the costs associated with the household hazardous waste collection center and the used oil collection center. The Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste, was opened in 1977 and closed in 1991. The Old Kings Road Construction and Demolition Debris C&D facility was opened in 1991 and closed in 2006. The Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture was opened in 1974 and closed in 1989. The County continues to operate the household hazardous waste collection center and the used oil collection center although there is currently no dedicated revenue source to pay for them. Please see the fund descriptions for the Old Kings Road Landfill (Fund 1145), the Construction & Demolition Debris Landfill (Fund 1146), and the Bunnell Landfill (Fund 1148), for a more complete discussion of closure and postclosure care cost funding. In addition, please note that these three special revenue funds are not separately stated for financial reporting purposes but rather they are consolidated into the sanitary landfill fund (Fund 1402).

Residential Solid Waste Collection (Fund 1405) – Created to account for residential solid waste collection services provided in the unincorporated areas of Flagler County. Actual solid waste collection services are performed by a contracted vendor. Prior to January 1, 2008, billing for these services was performed by County Staff. As part of the fiscal year 2008-09 budget adoption process, a non-ad valorem per parcel special assessment was added to the tax bills. These special assessments represent the most significant revenue source in this fund. Solid Waste services provided include collection of residential solid waste twice a week, collection of recyclable materials once a week, and collection of yard trash once a week.

Description of Funds and Accounts

Old Kings Road Landfill (Fund 1408) – Created, pursuant to the provisions of Flagler County Resolution Number 96-54, to account for the funds placed in escrow for long-term maintenance (i.e., closure and post-closure care costs for up to thirty years after final closure) for the Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste. The Old Kings Road Landfill was opened in 1977 and closed in 1991. Since this landfill was closed prior to the implementation of regulations providing for the funding of closure and post-closure care costs, no revenue source existed to fund these costs. Consequently, this fund received initial funding during fiscal year 1995-96 from an interfund transfer in the amount of \$120,000 from the capital projects fund. Subsequently, during fiscal year 2000-01, additional funding was provided (totaling approximately \$750,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Construction & Demolition Debris Landfill (Fund 1409) – Established to account for the funds placed in escrow for long-term maintenance (i.e., closure and post-closure care costs for up to thirty years after final closure) for the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old Kings Road Landfill. The Old Kings Road C&D facility was opened in 1991 and closed in 2006. Although as a C&D facility the requirements for the funding of closure and post-closure care costs are significantly different from those associated with a Class I Landfill, there was no specific revenue source collected during the years it was in operation to fund these costs. Consequently, during fiscal year 2000-01, significant funding was provided (totaling \$270,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Bunnell Landfill (Fund 1410) – Created to account for the funds placed in escrow for long-term maintenance (i.e., closure and post-closure care costs for up to thirty years after final closure) for the Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture. The Bunnell Landfill was opened in 1974 and closed in 1989. Since this landfill was closed prior to the implementation of regulations providing for the funding of closure and post-closure care costs, no revenue source existed to fund these costs. Consequently, this fund received funding during fiscal year 2000-01 (totaling approximately \$570,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Internal Service Fund

Health Insurance Fund (Fund 1501) – Established to account for the amounts collected and the claims paid in connection with the self-insured health benefits coverage provided to employees of the Board of County Commissioners, as well as employees of the various constitutional officers. In addition to major medical coverage, the County also self-insures dental coverage. This fund also serves as a conduit for the payment of insurance premiums in the areas of vision insurance and life insurance.

Risk Fund (Fund 1502) – Established in FY 2023-24 this fund was created due to the rising cost of property insurance for county-owned facilities. The Board determined that buildings that had a replacement value of less than \$1,000,000 and or had not received any fundings for repair from FEMA would be self-insured by the County.

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.

FY 24/25 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Agriculture Agent I	99	\$ 13,686.40	\$ 33,113.60	\$ 52,520.00	\$ 6.58	\$ 15.92	\$ 25.25
4H Extension Agent I	99	\$ 13,686.40	\$ 33,113.60	\$ 52,520.00	\$ 6.58	\$ 15.92	\$ 25.25
County Extension Director/Consumer Science Agent II	99	\$ 13,686.40	\$ 33,113.60	\$ 52,520.00	\$ 6.58	\$ 15.92	\$ 25.25
Horticulture Agent I	99	\$ 13,686.40	\$ 33,113.60	\$ 52,520.00	\$ 6.58	\$ 15.92	\$ 25.25

Adult Daycare Certified Nursing Assist	102	\$ 32,780.80	\$ 44,116.80	\$ 55,452.80	\$ 15.76	\$ 21.21	\$ 26.66
Adult Daycare CNA- On Call	102	\$ 32,780.80	\$ 44,116.80	\$ 55,452.80	\$ 15.76	\$ 21.21	\$ 26.66
Assistant Child Advocate Manager	102	\$ 32,780.80	\$ 44,116.80	\$ 55,452.80	\$ 15.76	\$ 21.21	\$ 26.66
Household Hazardous Waste Tech	102	\$ 32,780.80	\$ 44,116.80	\$ 55,452.80	\$ 15.76	\$ 21.21	\$ 26.66
Intern	102	\$ 32,780.80	\$ 44,116.80	\$ 55,452.80	\$ 15.76	\$ 21.21	\$ 26.66
Library Assistant I	102	\$ 32,780.80	\$ 44,116.80	\$ 55,452.80	\$ 15.76	\$ 21.21	\$ 26.66
Maintenance Technician	102	\$ 32,780.80	\$ 44,116.80	\$ 55,452.80	\$ 15.76	\$ 21.21	\$ 26.66
Staff Assistant II	102	\$ 32,780.80	\$ 44,116.80	\$ 55,452.80	\$ 15.76	\$ 21.21	\$ 26.66
Tourism Visitor Services Specialist	102	\$ 32,780.80	\$ 44,116.80	\$ 55,452.80	\$ 15.76	\$ 21.21	\$ 26.66

Custodian/Maintenance Technician	103	\$ 34,403.20	\$ 47,673.60	\$ 58,988.80	\$ 16.54	\$ 22.92	\$ 28.36
Park Ranger	103	\$ 34,403.20	\$ 47,673.60	\$ 58,988.80	\$ 16.54	\$ 22.92	\$ 28.36
Transportation Driver	103	\$ 34,403.20	\$ 47,673.60	\$ 58,988.80	\$ 16.54	\$ 22.92	\$ 28.36
19 Hour Transportation Driver	103	\$ 34,403.20	\$ 47,673.60	\$ 58,988.80	\$ 16.54	\$ 22.92	\$ 28.36

Equipment Operator II	105	\$ 35,796.80	\$ 48,380.80	\$ 60,964.80	\$ 17.21	\$ 23.26	\$ 29.31
Land Management Specialist	105	\$ 35,796.80	\$ 48,380.80	\$ 60,964.80	\$ 17.21	\$ 23.26	\$ 29.31
Library Assistant II	105	\$ 35,796.80	\$ 48,380.80	\$ 60,964.80	\$ 17.21	\$ 23.26	\$ 29.31
Service Mechanic	105	\$ 35,796.80	\$ 48,380.80	\$ 60,964.80	\$ 17.21	\$ 23.26	\$ 29.31
Site Leader	105	\$ 35,796.80	\$ 48,380.80	\$ 60,964.80	\$ 17.21	\$ 23.26	\$ 29.31
Tradesworker II Grounds	105	\$ 35,796.80	\$ 48,380.80	\$ 60,964.80	\$ 17.21	\$ 23.26	\$ 29.31
Tradesworker II Maintenance	105	\$ 35,796.80	\$ 48,380.80	\$ 60,964.80	\$ 17.21	\$ 23.26	\$ 29.31
Traffic Sign Technician	105	\$ 35,796.80	\$ 48,380.80	\$ 60,964.80	\$ 17.21	\$ 23.26	\$ 29.31
Transportation Dispatch Clerk	105	\$ 35,796.80	\$ 48,380.80	\$ 60,964.80	\$ 17.21	\$ 23.26	\$ 29.31

FY 24/25 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Accounting Clerk	106	\$ 36,732.80	\$ 49,940.80	\$ 63,128.00	\$ 17.66	\$ 24.01	\$ 30.35
Airport Attendant	106	\$ 36,732.80	\$ 49,940.80	\$ 63,128.00	\$ 17.66	\$ 24.01	\$ 30.35
Extension Program Assistant	106	\$ 36,732.80	\$ 49,940.80	\$ 63,128.00	\$ 17.66	\$ 24.01	\$ 30.35
Mechanic I	106	\$ 36,732.80	\$ 49,940.80	\$ 63,128.00	\$ 17.66	\$ 24.01	\$ 30.35
Senior Services Program Aide	106	\$ 36,732.80	\$ 49,940.80	\$ 63,128.00	\$ 17.66	\$ 24.01	\$ 30.35
Veterans Services Counselor	106	\$ 36,732.80	\$ 49,940.80	\$ 63,128.00	\$ 17.66	\$ 24.01	\$ 30.35

Administrative Assistant	107	\$ 38,563.20	\$ 52,436.80	\$ 66,289.60	\$ 18.54	\$ 25.21	\$ 31.87
Central Permitting Technician	107	\$ 38,563.20	\$ 52,436.80	\$ 66,289.60	\$ 18.54	\$ 25.21	\$ 31.87
Equipment Operator III	107	\$ 38,563.20	\$ 52,436.80	\$ 66,289.60	\$ 18.54	\$ 25.21	\$ 31.87
Property Control Agent	107	\$ 38,563.20	\$ 52,436.80	\$ 66,289.60	\$ 18.54	\$ 25.21	\$ 31.87
Tradesworker II Construction	107	\$ 38,563.20	\$ 52,436.80	\$ 66,289.60	\$ 18.54	\$ 25.21	\$ 31.87
Transportation Coordinator	107	\$ 38,563.20	\$ 52,436.80	\$ 66,289.60	\$ 18.54	\$ 25.21	\$ 31.87

Emergency Management Specialist	108	\$ 40,518.40	\$ 55,078.40	\$ 69,617.60	\$ 19.48	\$ 26.48	\$ 33.47
Fixed Assets and Property Coordinator	108	\$ 40,518.40	\$ 55,078.40	\$ 69,617.60	\$ 19.48	\$ 26.48	\$ 33.47
Library Associate I	108	\$ 40,518.40	\$ 55,078.40	\$ 69,617.60	\$ 19.48	\$ 26.48	\$ 33.47
Logistics Technician	108	\$ 40,518.40	\$ 55,078.40	\$ 69,617.60	\$ 19.48	\$ 26.48	\$ 33.47
Records Clerk	108	\$ 40,518.40	\$ 55,078.40	\$ 69,617.60	\$ 19.48	\$ 26.48	\$ 33.47
Tradesworker III Grounds	108	\$ 40,518.40	\$ 55,078.40	\$ 69,617.60	\$ 19.48	\$ 26.48	\$ 33.47
Tradesworker III Maintenance	108	\$ 40,518.40	\$ 55,078.40	\$ 69,617.60	\$ 19.48	\$ 26.48	\$ 33.47

Adult Daycare LPN	109	\$ 42,536.00	\$ 57,824.00	\$ 73,091.20	\$ 20.45	\$ 27.80	\$ 35.14
Assets and Inventory Control Supervisor	109	\$ 42,536.00	\$ 57,824.00	\$ 73,091.20	\$ 20.45	\$ 27.80	\$ 35.14
Drafter/CAD Technician	109	\$ 42,536.00	\$ 57,824.00	\$ 73,091.20	\$ 20.45	\$ 27.80	\$ 35.14
Solid Waste Inspector	109	\$ 42,536.00	\$ 57,824.00	\$ 73,091.20	\$ 20.45	\$ 27.80	\$ 35.14
Tradesworker III Construction	109	\$ 42,536.00	\$ 57,824.00	\$ 73,091.20	\$ 20.45	\$ 27.80	\$ 35.14
Tradesworker IV Maintenance	109	\$ 42,536.00	\$ 57,824.00	\$ 73,091.20	\$ 20.45	\$ 27.80	\$ 35.14

FY 24/25 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Court Program Coordinator	110	\$ 44,657.60	\$ 60,715.20	\$ 76,772.80	\$ 21.47	\$ 29.19	\$ 36.91
Equipment Operator IV	110	\$ 44,657.60	\$ 60,715.20	\$ 76,772.80	\$ 21.47	\$ 29.19	\$ 36.91
Housing Program Coordinator	110	\$ 44,657.60	\$ 60,715.20	\$ 76,772.80	\$ 21.47	\$ 29.19	\$ 36.91
Human Resources Specialist	110	\$ 44,657.60	\$ 60,715.20	\$ 76,772.80	\$ 21.47	\$ 29.19	\$ 36.91
Human Services Case Manager	110	\$ 44,657.60	\$ 60,715.20	\$ 76,772.80	\$ 21.47	\$ 29.19	\$ 36.91
Library Associate II	110	\$ 44,657.60	\$ 60,715.20	\$ 76,772.80	\$ 21.47	\$ 29.19	\$ 36.91
Licensing Coordinator	110	\$ 44,657.60	\$ 60,715.20	\$ 76,772.80	\$ 21.47	\$ 29.19	\$ 36.91
Mechanic II	110	\$ 44,657.60	\$ 60,715.20	\$ 76,772.80	\$ 21.47	\$ 29.19	\$ 36.91
Mechanic II EVT	110	\$ 44,657.60	\$ 60,715.20	\$ 76,772.80	\$ 21.47	\$ 29.19	\$ 36.91
Mechanic II TVT	110	\$ 44,657.60	\$ 60,715.20	\$ 76,772.80	\$ 21.47	\$ 29.19	\$ 36.91
Senior Services Case Manager	110	\$ 44,657.60	\$ 60,715.20	\$ 76,772.80	\$ 21.47	\$ 29.19	\$ 36.91
Senior Services Case Manager Title III	110	\$ 44,657.60	\$ 60,715.20	\$ 76,772.80	\$ 21.47	\$ 29.19	\$ 36.91

IT Office Manager	111	\$ 46,883.20	\$ 63,731.20	\$ 80,558.40	\$ 22.54	\$ 30.64	\$ 38.73
Legal Assistant	111	\$ 46,883.20	\$ 63,731.20	\$ 80,558.40	\$ 22.54	\$ 30.64	\$ 38.73
Mechanic II/Service Advisor	111	\$ 46,883.20	\$ 63,731.20	\$ 80,558.40	\$ 22.54	\$ 30.64	\$ 38.73
Mechanic III	111	\$ 46,883.20	\$ 63,731.20	\$ 80,558.40	\$ 22.54	\$ 30.64	\$ 38.73
Office Manager	111	\$ 46,883.20	\$ 63,731.20	\$ 80,558.40	\$ 22.54	\$ 30.64	\$ 38.73
Welder/Mechanic	111	\$ 46,883.20	\$ 63,731.20	\$ 80,558.40	\$ 22.54	\$ 30.64	\$ 38.73

General Services Contract Specialist	112	\$ 49,212.80	\$ 66,892.80	\$ 84,572.80	\$ 23.66	\$ 32.16	\$ 40.66
GIS Technician	112	\$ 49,212.80	\$ 66,892.80	\$ 84,572.80	\$ 23.66	\$ 32.16	\$ 40.66
Grant & Project Accountant	112	\$ 49,212.80	\$ 66,892.80	\$ 84,572.80	\$ 23.66	\$ 32.16	\$ 40.66
Human Resources Generalist	112	\$ 49,212.80	\$ 66,892.80	\$ 84,572.80	\$ 23.66	\$ 32.16	\$ 40.66
IT Support Specialist I	112	\$ 49,212.80	\$ 66,892.80	\$ 84,572.80	\$ 23.66	\$ 32.16	\$ 40.66
Land Development Technician	112	\$ 49,212.80	\$ 66,892.80	\$ 84,572.80	\$ 23.66	\$ 32.16	\$ 40.66
Librarian II	112	\$ 49,212.80	\$ 66,892.80	\$ 84,572.80	\$ 23.66	\$ 32.16	\$ 40.66
Tradesworker IV Construction	112	\$ 49,212.80	\$ 66,892.80	\$ 84,572.80	\$ 23.66	\$ 32.16	\$ 40.66
Transportation Grants Coordinator	112	\$ 49,212.80	\$ 66,892.80	\$ 84,572.80	\$ 23.66	\$ 32.16	\$ 40.66
UAS Drone Pilot	112	\$ 49,212.80	\$ 66,892.80	\$ 84,572.80	\$ 23.66	\$ 32.16	\$ 40.66

FY 24/25 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Adult Daycare Program Manager Sub	113	\$ 52,187.20	\$ 70,928.00	\$ 89,648.00	\$ 25.09	\$ 34.10	\$ 43.10
Asset Management Technician	113	\$ 52,187.20	\$ 70,928.00	\$ 89,648.00	\$ 25.09	\$ 34.10	\$ 43.10
Building Inspector II	113	\$ 52,187.20	\$ 70,928.00	\$ 89,648.00	\$ 25.09	\$ 34.10	\$ 43.10
Chief of Trades Construction	113	\$ 52,187.20	\$ 70,928.00	\$ 89,648.00	\$ 25.09	\$ 34.10	\$ 43.10
Chief of Trades Facilities	113	\$ 52,187.20	\$ 70,928.00	\$ 89,648.00	\$ 25.09	\$ 34.10	\$ 43.10
Chief of Trades Grounds & Fields	113	\$ 52,187.20	\$ 70,928.00	\$ 89,648.00	\$ 25.09	\$ 34.10	\$ 43.10
Contracts Grant Coordinator	113	\$ 52,187.20	\$ 70,928.00	\$ 89,648.00	\$ 25.09	\$ 34.10	\$ 43.10
Energy Management Coordinator	113	\$ 52,187.20	\$ 70,928.00	\$ 89,648.00	\$ 25.09	\$ 34.10	\$ 43.10
OMB Analyst	113	\$ 52,187.20	\$ 70,928.00	\$ 89,648.00	\$ 25.09	\$ 34.10	\$ 43.10
Procurement Coordinator	113	\$ 52,187.20	\$ 70,928.00	\$ 89,648.00	\$ 25.09	\$ 34.10	\$ 43.10
Program Controller	113	\$ 52,187.20	\$ 70,928.00	\$ 89,648.00	\$ 25.09	\$ 34.10	\$ 43.10

Executive Assistant to the BOCC	114	\$ 55,307.20	\$ 75,171.20	\$ 95,014.40	\$ 26.59	\$ 36.14	\$ 45.68
Fire Rescue Community Paramedic	114	\$ 55,307.20	\$ 75,171.20	\$ 95,014.40	\$ 26.59	\$ 36.14	\$ 45.68
IT Support Specialist II	114	\$ 55,307.20	\$ 75,171.20	\$ 95,014.40	\$ 26.59	\$ 36.14	\$ 45.68

GIS Analyst	115	\$ 58,593.60	\$ 79,664.00	\$ 100,734.40	\$ 28.17	\$ 38.30	\$ 48.43
Marketing Media Manager	115	\$ 58,593.60	\$ 79,664.00	\$ 100,734.40	\$ 28.17	\$ 38.30	\$ 48.43
Multimedia and Engagement Coordinator	115	\$ 58,593.60	\$ 79,664.00	\$ 100,734.40	\$ 28.17	\$ 38.30	\$ 48.43
Tourism Marketing Manager	115	\$ 58,593.60	\$ 79,664.00	\$ 100,734.40	\$ 28.17	\$ 38.30	\$ 48.43
UAS Program Coordinator	115	\$ 58,593.60	\$ 79,664.00	\$ 100,734.40	\$ 28.17	\$ 38.30	\$ 48.43

Benefits & Wellness Manager	116	\$ 62,129.60	\$ 84,448.00	\$ 106,766.40	\$ 29.87	\$ 40.60	\$ 51.33
Contract Compliance Officer	116	\$ 62,129.60	\$ 84,448.00	\$ 106,766.40	\$ 29.87	\$ 40.60	\$ 51.33
Destination Development & Community Engagement Manager	116	\$ 62,129.60	\$ 84,448.00	\$ 106,766.40	\$ 29.87	\$ 40.60	\$ 51.33
Executive Administrative Assistant	116	\$ 62,129.60	\$ 84,448.00	\$ 106,766.40	\$ 29.87	\$ 40.60	\$ 51.33
Network Administrator	116	\$ 62,129.60	\$ 84,448.00	\$ 106,766.40	\$ 29.87	\$ 40.60	\$ 51.33
Process and Payroll Manager	116	\$ 62,129.60	\$ 84,448.00	\$ 106,766.40	\$ 29.87	\$ 40.60	\$ 51.33
Risk Manager	116	\$ 62,129.60	\$ 84,448.00	\$ 106,766.40	\$ 29.87	\$ 40.60	\$ 51.33

FY 24/25 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Senior Building Inspector	116	\$ 62,129.60	\$ 84,448.00	\$ 106,766.40	\$ 29.87	\$ 40.60	\$ 51.33
Senior Building Inspector - On Call	116	\$ 62,129.60	\$ 84,448.00	\$ 106,766.40	\$ 29.87	\$ 40.60	\$ 51.33
Senior Chief of Trades	116	\$ 62,129.60	\$ 84,448.00	\$ 106,766.40	\$ 29.87	\$ 40.60	\$ 51.33
Senior OMB Analyst	116	\$ 62,129.60	\$ 84,448.00	\$ 106,766.40	\$ 29.87	\$ 40.60	\$ 51.33
Senior Procurement Analyst	116	\$ 62,129.60	\$ 84,448.00	\$ 106,766.40	\$ 29.87	\$ 40.60	\$ 51.33

Logistics Manager (2080)	117	\$ 70,345.60	\$ 95,908.80	\$ 121,451.20	\$ 33.82	\$ 46.11	\$ 58.39
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Flight Mechanic - On Call	118	\$ 82,867.20	\$ 108,388.80	\$ 133,910.40	\$ 39.84	\$ 52.11	\$ 64.38
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Helicopter Pilot /Director of Operations and Maintenance	119	\$ 87,859.20	\$ 114,899.20	\$ 141,939.20	\$ 42.24	\$ 55.24	\$ 68.24
Chief Pilot	119	\$ 87,859.20	\$ 114,899.20	\$ 141,939.20	\$ 42.24	\$ 55.24	\$ 68.24

Parks & Recreation Supervisor	201	\$ 46,862.40	\$ 63,710.40	\$ 80,537.60	\$ 22.53	\$ 30.63	\$ 38.72
Prescribed Fire Program Manager/Aerial Ignitions Specialist	201	\$ 46,862.40	\$ 63,710.40	\$ 80,537.60	\$ 22.53	\$ 30.63	\$ 38.72
Public Works Supervisor	201	\$ 46,862.40	\$ 63,710.40	\$ 80,537.60	\$ 22.53	\$ 30.63	\$ 38.72
Veterans Services Officer	201	\$ 46,862.40	\$ 63,710.40	\$ 80,537.60	\$ 22.53	\$ 30.63	\$ 38.72

Assistant Branch Manager (Library)	202	\$ 50,252.80	\$ 68,328.00	\$ 86,382.40	\$ 24.16	\$ 32.85	\$ 41.53
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Audio Video Production Coordinator	203	\$ 53,664.00	\$ 72,945.60	\$ 92,206.40	\$ 25.80	\$ 35.07	\$ 44.33
Airport Supervisor	203	\$ 53,664.00	\$ 72,945.60	\$ 92,206.40	\$ 25.80	\$ 35.07	\$ 44.33

Adult Daycare Program Manager	204	\$ 57,428.80	\$ 78,041.60	\$ 98,654.40	\$ 27.61	\$ 37.52	\$ 47.43
Branch Manager	204	\$ 57,428.80	\$ 78,041.60	\$ 98,654.40	\$ 27.61	\$ 37.52	\$ 47.43
Communications Coordinator	204	\$ 57,428.80	\$ 78,041.60	\$ 98,654.40	\$ 27.61	\$ 37.52	\$ 47.43
Development Engineer	204	\$ 57,428.80	\$ 78,041.60	\$ 98,654.40	\$ 27.61	\$ 37.52	\$ 47.43

FY 24/25 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Emergency Management Planner	204	\$ 57,428.80	\$ 78,041.60	\$ 98,654.40	\$ 27.61	\$ 37.52	\$ 47.43
Fire Marshal	204	\$ 57,428.80	\$ 78,041.60	\$ 98,654.40	\$ 27.61	\$ 37.52	\$ 47.43
Fire Rescue Training Officer	204	\$ 57,428.80	\$ 78,041.60	\$ 98,654.40	\$ 27.61	\$ 37.52	\$ 47.43
Forestry Supervisor	204	\$ 57,428.80	\$ 78,041.60	\$ 98,654.40	\$ 27.61	\$ 37.52	\$ 47.43
General Services Project Coordinator	204	\$ 57,428.80	\$ 78,041.60	\$ 98,654.40	\$ 27.61	\$ 37.52	\$ 47.43
Planner	204	\$ 57,428.80	\$ 78,041.60	\$ 98,654.40	\$ 27.61	\$ 37.52	\$ 47.43
Security Analyst	204	\$ 57,428.80	\$ 78,041.60	\$ 98,654.40	\$ 27.61	\$ 37.52	\$ 47.43

Building Services Manager	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
Financial Management Coordinator	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
Fleet Services Manager	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
GIS Developer	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
Housing Program Manager	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
Human Services Program Manager	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
Junior Systems Administrator	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
Parks & Recreation Manager	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
Public Lands and Natural Resource Manager	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
Public Safety Systems Specialist	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
Road and Bridge Manager	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
Senior Planner	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
Senior Services Program Manager	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74
Transportation Manager	205	\$ 61,422.40	\$ 83,491.20	\$ 105,539.20	\$ 29.53	\$ 40.14	\$ 50.74

Chief Building Inspector	206	\$ 65,728.00	\$ 89,336.00	\$ 112,944.00	\$ 31.60	\$ 42.95	\$ 54.30
IT Support Supervisor	206	\$ 65,728.00	\$ 89,336.00	\$ 112,944.00	\$ 31.60	\$ 42.95	\$ 54.30
Project Manager	206	\$ 65,728.00	\$ 89,336.00	\$ 112,944.00	\$ 31.60	\$ 42.95	\$ 54.30
Public Safety Systems Supervisor	206	\$ 65,728.00	\$ 89,336.00	\$ 112,944.00	\$ 31.60	\$ 42.95	\$ 54.30

FY 24/25 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Fire Rescue Battalion Chief Administration (40 Hour)	207	\$ 70,324.80	\$ 95,888.00	\$ 121,430.40	\$ 33.81	\$ 46.10	\$ 58.38
GIS Manager	207	\$ 70,324.80	\$ 95,888.00	\$ 121,430.40	\$ 33.81	\$ 46.10	\$ 58.38
Public Information Officer	207	\$ 70,324.80	\$ 95,888.00	\$ 121,430.40	\$ 33.81	\$ 46.10	\$ 58.38
Senior Systems Administrator	207	\$ 70,324.80	\$ 95,888.00	\$ 121,430.40	\$ 33.81	\$ 46.10	\$ 58.38

Communications and Engagement Manager	208	\$ 75,254.40	\$ 102,294.40	\$ 129,313.60	\$ 36.18	\$ 49.18	\$ 62.17
Economic Development Manager	208	\$ 75,254.40	\$ 102,294.40	\$ 129,313.60	\$ 36.18	\$ 49.18	\$ 62.17
Emergency Management Manager	208	\$ 75,254.40	\$ 102,294.40	\$ 129,313.60	\$ 36.18	\$ 49.18	\$ 62.17
Fire Rescue Training Chief	208	\$ 75,254.40	\$ 102,294.40	\$ 129,313.60	\$ 36.18	\$ 49.18	\$ 62.17
Human Resources Manager	208	\$ 75,254.40	\$ 102,294.40	\$ 129,313.60	\$ 36.18	\$ 49.18	\$ 62.17
OMB Manager	208	\$ 75,254.40	\$ 102,294.40	\$ 129,313.60	\$ 36.18	\$ 49.18	\$ 62.17
Procurement & Contract Services Manager	208	\$ 75,254.40	\$ 102,294.40	\$ 129,313.60	\$ 36.18	\$ 49.18	\$ 62.17
Project Administrator	208	\$ 75,254.40	\$ 102,294.40	\$ 129,313.60	\$ 36.18	\$ 49.18	\$ 62.17
Senior Network Administrator	208	\$ 75,254.40	\$ 102,294.40	\$ 129,313.60	\$ 36.18	\$ 49.18	\$ 62.17

Assistant County Attorney	209	\$ 80,537.60	\$ 109,449.60	\$ 138,361.60	\$ 38.72	\$ 52.62	\$ 66.52
Assistant Library Director	209	\$ 80,537.60	\$ 109,449.60	\$ 138,361.60	\$ 38.72	\$ 52.62	\$ 66.52
Chief Building Official	209	\$ 80,537.60	\$ 109,449.60	\$ 138,361.60	\$ 38.72	\$ 52.62	\$ 66.52
Fire Rescue Deputy Chief	209	\$ 80,537.60	\$ 109,449.60	\$ 138,361.60	\$ 38.72	\$ 52.62	\$ 66.52
General Services Assistant Director	209	\$ 80,537.60	\$ 109,449.60	\$ 138,361.60	\$ 38.72	\$ 52.62	\$ 66.52
Growth Management Assistant Director	209	\$ 80,537.60	\$ 109,449.60	\$ 138,361.60	\$ 38.72	\$ 52.62	\$ 66.52
Information Systems Security Manager	209	\$ 80,537.60	\$ 109,449.60	\$ 138,361.60	\$ 38.72	\$ 52.62	\$ 66.52
IT Manager	209	\$ 80,537.60	\$ 109,449.60	\$ 138,361.60	\$ 38.72	\$ 52.62	\$ 66.52
IT Project Manager	209	\$ 80,537.60	\$ 109,449.60	\$ 138,361.60	\$ 38.72	\$ 52.62	\$ 66.52

Assistant County Engineer	210	\$ 86,153.60	\$ 117,104.00	\$ 148,054.40	\$ 41.42	\$ 56.30	\$ 71.18
Coastal Engineering Administrator	210	\$ 86,153.60	\$ 117,104.00	\$ 148,054.40	\$ 41.42	\$ 56.30	\$ 71.18

FY 24/25 PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Airport Director	214	\$ 112,923.20	\$ 153,504.00	\$ 194,064.00	\$ 54.29	\$ 73.80	\$ 93.30
Chief Information Officer	214	\$ 112,923.20	\$ 153,504.00	\$ 194,064.00	\$ 54.29	\$ 73.80	\$ 93.30
County Engineer	214	\$ 112,923.20	\$ 153,504.00	\$ 194,064.00	\$ 54.29	\$ 73.80	\$ 93.30
Emergency Management Director	214	\$ 112,923.20	\$ 153,504.00	\$ 194,064.00	\$ 54.29	\$ 73.80	\$ 93.30
Financial Services Director	214	\$ 112,923.20	\$ 153,504.00	\$ 194,064.00	\$ 54.29	\$ 73.80	\$ 93.30
Fire Rescue Chief	214	\$ 112,923.20	\$ 153,504.00	\$ 194,064.00	\$ 54.29	\$ 73.80	\$ 93.30
General Services Director	214	\$ 112,923.20	\$ 153,504.00	\$ 194,064.00	\$ 54.29	\$ 73.80	\$ 93.30
Growth Management Director	214	\$ 112,923.20	\$ 153,504.00	\$ 194,064.00	\$ 54.29	\$ 73.80	\$ 93.30
Health & Human Services Director	214	\$ 112,923.20	\$ 153,504.00	\$ 194,064.00	\$ 54.29	\$ 73.80	\$ 93.30
Human Resources Director/Dean of Students	214	\$ 112,923.20	\$ 153,504.00	\$ 194,064.00	\$ 54.29	\$ 73.80	\$ 93.30
Library Director/Legislative Liaison	214	\$ 112,923.20	\$ 153,504.00	\$ 194,064.00	\$ 54.29	\$ 73.80	\$ 93.30
Tourism Development Director	214	\$ 112,923.20	\$ 153,504.00	\$ 194,064.00	\$ 54.29	\$ 73.80	\$ 93.30

Assistant County Administrator	215	\$ 120,848.00	\$ 164,257.60	\$ 207,667.20	\$ 58.10	\$ 78.97	\$ 99.84
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Deputy County Administrator	216	\$ 126,776.00	\$ 172,307.20	\$ 217,817.60	\$ 60.95	\$ 82.84	\$ 104.72
Deputy County Attorney	216	\$ 126,776.00	\$ 172,307.20	\$ 217,817.60	\$ 60.95	\$ 82.84	\$ 104.72

Fire Rescue Battalion Chief (2990)	403	\$ 83,600.40	\$ 103,902.50	\$ 124,174.70	\$ 27.96	\$ 34.75	\$ 41.53
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Firefighter/EMT 56 Hours	302	\$ 47,570.90	\$ -	\$ 81,836.30	\$ 15.91		\$ 27.37
Fire Rescue Firefighter/Paramedic	400	\$ 58,305.00	\$ -	\$ 100,344.40	\$ 19.50		\$ 33.56
Fire Rescue Firefighter/Paramedic/LT	401	\$ 69,039.10	\$ -	\$ 110,420.70	\$ 23.09		\$ 36.93
Paramedic (Single Cert) 2080	402	\$ 49,732.80	\$ -	\$ 85,633.60	\$ 23.91		\$ 41.17
Captain	503	\$ 78,876.20	\$ -	\$ 117,148.20	\$ 26.38		\$ 39.18

County Administrator	550	Contract
County Attorney	550	Contract

RESOLUTION NO. 2024- 77

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, RELATING TO ITS BUDGET FOR THE 2024-25 FISCAL YEAR; REVISING THE COUNTY BUDGET OFFICER'S ESTIMATE OF RECEIPTS AND OF BALANCES TO BE BROUGHT FORWARD; APPROVING A TENTATIVE COUNTY BUDGET IN THE AMOUNT OF \$307,753,121; ANNOUNCING A SECOND HEARING TO ADOPT THE FINAL MILLAGE RATE AND FINAL BUDGET; PROVIDING FOR PUBLICATION OF NOTICE OF SAID HEARING; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners began the FY 2024-25 Budget creation process in December 2023 by agreeing on the budget guidelines to be followed for the purpose of creating the Tentative Fiscal Year 2024-25 Budget; and

WHEREAS, the County Administrator, as the Flagler County Budget Officer, used those guidelines, held budget hearings in the Spring of 2024 to create the FY 25 Tentative Budget that was presented to the Board on July 15, 2024; and

WHEREAS, the Board of County Commissioners held discussions subsequent to receiving the Tentative Budget and provided changes to the document; and

WHEREAS, the County Administrator received those changes and recommended others to be implemented within the Tentative Budget as adjustments to the document originally submitted; and

WHEREAS, all of said changes are detailed in the attached Schedule A; and

WHEREAS, the Board of County Commissioners wishes to approve all of the changes detailed in Schedule A and desires by means of this Resolution to incorporate said changes into the Tentative Fiscal Year 2024-25 Budget as provided in the provisions of Section 129.03(3)(a), Florida Statutes; and

WHEREAS, the Board as of this date adopted a resolution approving the proposed millage rates to fund the Tentative Budget; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Flagler County, Florida as follows:

SECTION I: Attached hereto and made a part hereof as Schedule A are revisions to the Tentative Budget of Flagler County for the fiscal year ending September 30, 2025, which said budget revisions are hereby approved, adopted and accepted in all material respects.

SECTION II: A second public hearing will be held to consider and adopt the final millage rates and final budget no later than 20 days from adoption of this resolution, and such hearing shall be publicly advertised in accordance with Section 200.065(3), Florida Statutes.

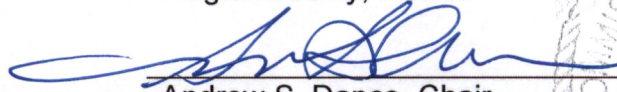
SECTION III: If any section, subsection, sentence, clause or provision of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

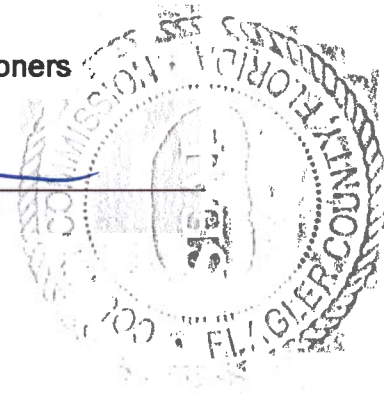
SECTION IV: This Resolution shall take effect immediately upon its adoption.


PASSED AND ADOPTED this 4th day of September 2024.

Board of County Commissioners
Flagler County, Florida

Attest:


Andrew S. Dance, Chair




Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:

Sean S. Moylan Digitally signed by Sean S. Moylan
Date: 2024.08.26 10:47:26 -04'00'
Sean S. Moylan, Deputy County Attorney

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1001	<u>General Fund</u>				
	Revenues				
	Taxes	\$ 123,192,414		\$ 123,192,414	
	Other Taxes	242,121		242,121	
	Licenses & Permits	279,565		279,565	
	Intergovernmental Revenue	5,219,768		5,219,768	
	Charges for Services	5,107,400		5,107,400	
	Fines & Forfeitures	35,000		35,000	
	Miscellaneous Revenue	1,639,391		1,639,391	
	Excess Fees	1,350,000		1,350,000	
	Other Sources	139,693		139,693	
	Cash Carry Forward	41,579,463		41,579,463	
	Total Revenues	\$ 178,784,815	\$ -	\$ 178,784,815	
	Expenditures				
	General Government*	30,640,122	(1,335)	30,638,787	Reduce HR Personnel & Add Other Contracted Services
	Public Safety	25,906,156		25,906,156	
	Physical Environment	466,034		466,034	
	Transportation	4,312,113		4,312,113	
	Debt Service	369,780		369,780	
	Economic Environment	401,771	5,000	406,771	Add Veterans Parade and Ceremony
	Human Services	5,846,999	6,225	5,853,224	Add 0.2 FTE to Adult Day Care
	Culture/Recreation	6,031,908		6,031,908	
	Transfer to Constitutional Officers	55,600,853		55,600,853	
	Court Related	463,008	44,346	507,354	Swap FTEs & Juvenile Justice Increase
	Interfund Transfers	7,089,039	(3,441)	7,085,598	Swap Teen Court FTE with Pretrial
	Reserves	41,657,032	(50,795)	41,606,237	Rebalance
	Total Expenditures	\$ 178,784,815	\$ -	\$ 178,784,815	

* Includes Tax Collector as they are a Fee Officer

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1102	<u>County Transportation Trust</u>				
	Revenues				
	Other Taxes	1,049,682		1,049,682	
	Intergovernmental Revenue	1,987,413		1,987,413	
	Charges for Services	171,984		171,984	
	Miscellaneous Revenue	101,000		101,000	
	Interfund Transfer	250,000		250,000	
	Cash Carry Forward	3,947,866		3,947,866	
	Total Revenues	\$ 7,507,945	\$ -	\$ 7,507,945	
	Expenditures				
	Transportation	4,722,552	235,200	4,957,752	Approved DU for Motorgrader Rebuild
	Reserves	2,785,393	(235,200)	2,550,193	Rebalance
	Total Expenditures	\$ 7,507,945	\$ -	\$ 7,507,945	
Fund 1103	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	480,000		480,000	
	Charges for Services	200		200	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	289,296		289,296	
	Total Revenues	\$ 770,496	\$ -	\$ 770,496	
	Expenditures				
	Public Safety	770,496		770,496	
	Total Expenditures	\$ 770,496	\$ -	\$ 770,496	
Fund 1104	<u>Daytona North Service District</u>				
	Revenues				
	Miscellaneous Revenue	5,000		5,000	
	Excess Fees	1,200	(1,200)	0	Reduction of Excess Fees
	Cash Carry Forward	176,184		176,184	
	Total Revenues	\$ 182,384	\$ (1,200)	\$ 181,184	
	Expenditures				
	General Government	35,950	(9,450)	26,500	Reduction of Commission Fees
	Transportation	146,434	8,250	154,684	Increase in Road Material
	Total Expenditures	\$ 182,384	\$ (1,200)	\$ 181,184	
Fund 1105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	18,800	(500)	18,300	Recalculation of fines
	Miscellaneous Revenue	10		10	
	Interfund Transfers	26,244	500	26,744	Rebalance
	Total Revenues	\$ 45,054	\$ -	\$ 45,054	
	Expenditures				
	Court Related	45,054		45,054	
	Total Expenditures	\$ 45,054	\$ -	\$ 45,054	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	100,000		100,000	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	94,740		94,740	
	Total Revenues	\$ 195,740	\$ -	\$ 195,740	
	Expenditures				
	Public Safety	195,740		195,740	
	Total Expenditures	\$ 195,740	\$ -	\$ 195,740	
Fund 1107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	18,500	(200)	18,300	Recalculation of fines
	Total Revenues	\$ 18,500	\$ (200)	\$ 18,300	
	Expenditures				
	Interfund Transfers	4,610	(200)	4,410	Rebalance
	Court Related	13,890		13,890	
	Total Expenditures	\$ 18,500	\$ (200)	\$ 18,300	
Fund 1108	<u>Court Facilities</u>				
	Revenues				
	Fines & Forfeitures	175,000		175,000	
	Miscellaneous Revenue	1,500		1,500	
	Cash Carry Forward	234,405		234,405	
	Total Revenues	\$ 410,905	\$ -	\$ 410,905	
	Expenditures				
	Court Related	193,408		193,408	
	Reserves	217,497		217,497	
	Total Expenditures	\$ 410,905	\$ -	\$ 410,905	
Fund 1109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	880,000		880,000	
	Miscellaneous Revenue	75,000		75,000	
	Excess Fees	5,000		5,000	
	Cash Carry Forward	5,178,778		5,178,778	
	Total Revenues	\$ 6,138,778	\$ -	\$ 6,138,778	
	Expenditures				
	Culture/Recreation	31,400		31,400	
	Reserves	6,107,378		6,107,378	
	Total Expenditures	\$ 6,138,778	\$ -	\$ 6,138,778	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	2,640,000		2,640,000	
	Miscellaneous Revenue	75,000		75,000	
	Excess Fees	15,000		15,000	
	Cash Carry Forward	5,005,083		5,005,083	
	Total Revenues	\$ 7,735,083	\$ -	\$ 7,735,083	
	Expenditures				
	Economic Environment	2,327,373		2,327,373	
	Reserves	5,407,710		5,407,710	
	Total Expenditures	\$ 7,735,083	\$ -	\$ 7,735,083	
Fund 1111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	880,000		880,000	
	Miscellaneous Revenue	40,000		40,000	
	Excess Fees	5,000		5,000	
	Cash Carry Forward	1,376,309		1,376,309	
	Total Revenues	\$ 2,301,309	\$ -	\$ 2,301,309	
	Expenditures				
	Physical Environment	248,400		248,400	
	Reserves	2,052,909		2,052,909	
	Total Expenditures	\$ 2,301,309	\$ -	\$ 2,301,309	
Fund 1112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Miscellaneous Revenue	107,565		107,565	
	Cash Carry Forward	900,000		900,000	
	Total Revenues	\$ 1,007,565	\$ -	\$ 1,007,565	
	Expenditures				
	Transportation	3,000		3,000	
	Reserves	1,004,565		1,004,565	
	Total Expenditures	\$ 1,007,565	\$ -	\$ 1,007,565	
Fund 1113	<u>Opioid Settlement</u>				
	Revenues				
	Cash Carry Forward	65,396		65,396	
	Total Revenues	\$ 65,396	\$ -	\$ 65,396	
	Expenditures				
	Human Services	65,396		65,396	
	Total Expenditures	\$ 65,396	\$ -	\$ 65,396	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1115	<u>IT Replacement Fund</u>				
	Revenues				
	Miscellaneous Revenue	500		500	
	Interfund Transfer	439,527		439,527	
	Cash Carry Forward	2,000		2,000	
	Total Revenues	\$ 442,027	\$ -	\$ 442,027	
	Expenditures				
	General Government	442,027		442,027	
	Total Expenditures	\$ 442,027	\$ -	\$ 442,027	
Fund 1117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	38,639		38,639	
	Total Revenues	\$ 38,689	\$ -	\$ 38,689	
	Expenditures				
	Physical Environment	3,100		3,100	
	Reserves	35,589		35,589	
	Total Expenditures	\$ 38,689	\$ -	\$ 38,689	
Fund 1118	<u>Hammock Dunes CDD</u>				
	Revenues				
	Licenses and Permits	0	2,957	2,957	New Fund Created
	Total Revenues	\$ 0	\$ 2,957	\$ 2,957	
	Expenditures				
	Physical Environment	0	2,957	2,957	New Fund Created
	Total Expenditures	\$ 0	\$ 2,957	\$ 2,957	
Fund 1119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,956,802		1,956,802	
	Miscellaneous Revenue	150,000		150,000	
	Cash Carry Forward	8,627,357		8,627,357	
	Total Revenues	\$ 10,734,159	\$ -	\$ 10,734,159	
	Expenditures				
	Physical Environment	24,500		24,500	
	Reserves	10,709,659		10,709,659	
	Total Expenditures	\$ 10,734,159	\$ -	\$ 10,734,159	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1120	<u>Utility Regulatory Authority</u>				
	Revenues			0	
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	22,236		22,236	
	Total Revenues	\$ 22,286	\$ -	\$ 22,286	
	Expenditures				
	Reserves	22,286		22,286	
	Total Expenditures	\$ 22,286	\$ -	\$ 22,286	
Fund 1121	<u>Impact Fee - Park D1</u>				
	Revenues				
	Licenses and Permits	30,000		30,000	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	90,861		90,861	
	Total Revenues	\$ 120,961	\$ -	\$ 120,961	
	Expenditures				
	Culture/Recreation	62,650		62,650	
	Reserves	58,311		58,311	
	Total Expenditures	\$ 120,961	\$ -	\$ 120,961	
Fund 1122	<u>Impact Fee - Park D2</u>				
	Revenues				
	Licenses and Permits	5,500		5,500	
	Miscellaneous Revenue	10		10	
	Cash Carry Forward	11,914		11,914	
	Total Revenues	\$ 17,424	\$ -	\$ 17,424	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	17,324		17,324	
	Total Expenditures	\$ 17,424	\$ -	\$ 17,424	
Fund 1123	<u>Impact Fee - Park D3</u>				
	Revenues				
	Licenses and Permits	15,000		15,000	
	Miscellaneous Revenue	30		30	
	Cash Carry Forward	49,698		49,698	
	Total Revenues	\$ 64,728	\$ -	\$ 64,728	
	Expenditures				
	Culture/Recreation	64,728		64,728	
	Total Expenditures	\$ 64,728	\$ -	\$ 64,728	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1124	<u>Impact Fee - Park D4</u>				
	Revenues				
	Intergovernmental Revenue	37,000		37,000	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	46,422		46,422	
	Total Revenues	\$ 84,422	\$ -	\$ 84,422	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	84,322		84,322	
	Total Expenditures	\$ 84,422	\$ -	\$ 84,422	
Fund 1127	<u>North Malacompra Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	35,000		35,000	
	Miscellaneous Revenue	7,000		7,000	
	Excess Fees	160		160	
	Cash Carry Forward	283,453		283,453	
	Total Revenues	\$ 325,613	\$ -	\$ 325,613	
	Expenditures				
	Physical Environment	41,600		41,600	
	Reserves	284,013		284,013	
	Total Expenditures	\$ 325,613	\$ -	\$ 325,613	
Fund 1128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	902,806		902,806	
	Interfund Transfer	74,000		74,000	
	Total Revenues	\$ 976,806	\$ -	\$ 976,806	
	Expenditures				
	General Government	0			
	Public Safety	236,806		236,806	
	Transportation	740,000		740,000	
	Total Expenditures	\$ 976,806	\$ -	\$ 976,806	
Fund 1130	<u>Transportation Impact Fee East - Old</u>				
	Revenues				
	Miscellaneous Revenue	40,000		40,000	
	Cash Carry Forward	941,344		941,344	
	Total Revenues	\$ 981,344	\$ -	\$ 981,344	
	Expenditures				
	Transportation	2,100		2,100	
	Reserves	979,244		979,244	
	Total Expenditures	\$ 981,344	\$ -	\$ 981,344	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	4,000		4,000	
	Cash Carry Forward	105,757		105,757	
	Total Revenues	\$ 109,757	\$ -	\$ 109,757	
	Expenditures				
	Transportation	100		100	
	Reserves	109,657		109,657	
	Total Expenditures	\$ 109,757	\$ -	\$ 109,757	
Fund 1132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	132,450		132,450	
	Total Revenues	\$ 137,450	\$ -	\$ 137,450	
	Expenditures				
	General Government	0			
	Culture/Recreation	137,450		137,450	
	Total Expenditures	\$ 137,450	\$ -	\$ 137,450	
Fund 1133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	38,870		38,870	
	Total Revenues	\$ 38,970	\$ -	\$ 38,970	
	Expenditures				
	Culture/Recreation	38,970		38,970	
	Total Expenditures	\$ 38,970	\$ -	\$ 38,970	
Fund 1134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	170,892		170,892	
	Total Revenues	\$ 175,892	\$ -	\$ 175,892	
	Expenditures				
	Culture/Recreation	175,892		175,892	
	Total Expenditures	\$ 175,892	\$ -	\$ 175,892	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1137	<u>Transportation Impact Fee East - New</u>				
	Revenues				
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	194,366		194,366	
	Total Revenues	\$ 199,366	\$ -	\$ 199,366	
	Expenditures				
	Transportation	500		500	
	Reserves	198,866		198,866	
	Total Expenditures	\$ 199,366	\$ -	\$ 199,366	
Fund 1141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	1,500		1,500	
	Cash Carry Forward	143,188		143,188	
	Total Revenues	\$ 144,688	\$ -	\$ 144,688	
	Expenditures				
	Economic Environment	144,688		144,688	
	Total Expenditures	\$ 144,688	\$ -	\$ 144,688	
Fund 1143	<u>State Housing Initiatives Partnership Program (SHIP)</u>				
	Revenues				
	Intergovernmental Revenue	1,002,249		1,002,249	
	Miscellaneous Revenue	40,000		40,000	
	Total Revenues	\$ 1,042,249	\$ -	\$ 1,042,249	
	Expenditures				
	Economic Environment	1,042,249		1,042,249	
	Total Expenditures	\$ 1,042,249	\$ -	\$ 1,042,249	
Fund 1152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Cash Carry Forward	29,550		29,550	
	Total Revenues	\$ 29,550	\$ -	\$ 29,550	
	Expenditures				
	Economic Environment	29,550		29,550	
	Total Expenditures	\$ 29,550	\$ -	\$ 29,550	
Fund 1154	<u>Impact Fee - Transport D1</u>				
	Revenues				
	Licenses & Permits	210,000		210,000	
	Miscellaneous Revenue	10,000		10,000	
	Cash Carry Forward	685,833		685,833	
	Total Revenues	\$ 905,833	\$ -	\$ 905,833	
	Expenditures				
	Transportation	1,000		1,000	
	Reserves	904,833		904,833	
	Total Expenditures	\$ 905,833	\$ -	\$ 905,833	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1155	<u>Impact Fee - Transport D2</u>				
	Revenues				
	Licenses & Permits	115,000		115,000	
	Miscellaneous Revenue	10,000		10,000	
	Cash Carry Forward	534,684		534,684	
	Total Revenues	\$ 659,684	\$ -	\$ 659,684	
	Expenditures				
	Reserves	659,684		659,684	
	Total Expenditures	\$ 659,684	\$ -	\$ 659,684	
Fund 1156	<u>Impact Fee - LE Trust</u>				
	Revenues				
	Licenses & Permits	55,000		55,000	
	Miscellaneous Revenue	555		555	
	Cash Carry Forward	480,027		480,027	
	Total Revenues	\$ 535,582	\$ -	\$ 535,582	
	Expenditures				
	Public Safety	100		100	
	Reserves	535,482		535,482	
	Total Expenditures	\$ 535,582	\$ -	\$ 535,582	
Fund 1157	<u>Impact Fee - Fire Rescue Trust</u>				
	Revenues				
	Licenses & Permits	200,000		200,000	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	698,542		698,542	
	Total Revenues	\$ 899,542	\$ -	\$ 899,542	
	Expenditures				
	Public Safety	100		100	
	Reserves	899,442		899,442	
	Total Expenditures	\$ 899,542	\$ -	\$ 899,542	
Fund 1158	<u>Impact Fee - EMS Trust</u>				
	Revenues				
	Licenses & Permits	78,000		78,000	
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	218,960		218,960	
	Total Revenues	\$ 297,460	\$ -	\$ 297,460	
	Expenditures				
	Public Safety	100		100	
	Reserves	297,360		297,360	
	Total Expenditures	\$ 297,460	\$ -	\$ 297,460	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1159	<u>Impact Fee - Library Trust</u>				
	Revenues				
	Licenses & Permits	70,000		70,000	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	46,773		46,773	
	Total Revenues	\$ 116,873	\$ -	\$ 116,873	
	Expenditures				
	Culture/Recreation	116,773		116,773	
	Reserves	100		100	
	Total Expenditures	\$ 116,873	\$ -	\$ 116,873	
Fund 1175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Miscellaneous Revenue	50		50	
	Excess Fees	20	(20)	0	Reduction of Excess Fees
	Cash Carry Forward	42,751		42,751	
	Total Revenues	\$ 42,821	\$ (20)	\$ 42,801	
	Expenditures				
	General Government	160	(160)	0	Reduction of Commission Fees
	Transportation	42,661	140	42,801	Rebalance
	Total Expenditures	\$ 42,821	\$ (20)	\$ 42,801	
Fund 1177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,400		1,400	
	Miscellaneous Revenue	50		50	
	Excess Fees	7		7	
	Cash Carry Forward	21,584		21,584	
	Total Revenues	\$ 23,041	\$ -	\$ 23,041	
	Expenditures				
	Human Services	5,410		5,410	
	Reserves	17,631		17,631	
	Total Expenditures	\$ 23,041	\$ -	\$ 23,041	
Fund 1178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,000		2,000	
	Miscellaneous Revenue	100		100	
	Excess Fees	10		10	
	Cash Carry Forward	42,924		42,924	
	Total Revenues	\$ 45,034	\$ -	\$ 45,034	
	Expenditures				
	Human Services	7,270		7,270	
	Reserves	37,764		37,764	
	Total Expenditures	\$ 45,034	\$ -	\$ 45,034	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	28,000		28,000	
	Intergovernmental Revenue	82,000		82,000	
	Charges for Services	422,800		422,800	
	Miscellaneous Revenue	216,700		216,700	
	Cash Carry Forward	1,024,959		1,024,959	
	Total Revenues	\$ 1,774,459	\$ -	\$ 1,774,459	
	Expenditures				
	General Government	1,093,311		1,093,311	
	Public Safety	369,190		369,190	
	Reserves	311,958		311,958	
	Total Expenditures	\$ 1,774,459	\$ -	\$ 1,774,459	
Fund 1181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	1,272,885		1,272,885	
	Charges for Services	3,000		3,000	
	Fines & Forfeitures	2,000		2,000	
	Miscellaneous Revenue	202,200		202,200	
	Cash Carry Forward	1,149,767		1,149,767	
	Total Revenues	\$ 2,629,852	\$ -	\$ 2,629,852	
	Expenditures				
	Public Safety	2,153,475		2,153,475	
	Reserves	476,377		476,377	
	Total Expenditures	\$ 2,629,852	\$ -	\$ 2,629,852	
Fund 1182	<u>Public Safety Communication Network</u>				
	Revenues				
	Charges for Services	1,839,886		1,839,886	
	Fines & Forfeitures	50,000		50,000	
	Miscellaneous Revenue	44,077		44,077	
	Interfund Transfer	750,000		750,000	
	Cash Carry Forward	1,677,781		1,677,781	
	Total Revenues	\$ 4,361,744	\$ -	\$ 4,361,744	
	Expenditures				
	Public Safety	2,736,137		2,736,137	
	Reserves	1,625,607		1,625,607	
	Total Expenditures	\$ 4,361,744	\$ -	\$ 4,361,744	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1187	<u>Capital Preservation</u>				
	Revenues				
	Interfund Transfer	2,491,500		2,491,500	
	Total Revenues	\$ 2,491,500	\$ -	\$ 2,491,500	
	Expenditures				
	General Government	1,651,500		1,651,500	
	Culture/Recreation	840,000		840,000	
	Total Expenditures	\$ 2,491,500	\$ -	\$ 2,491,500	
Fund 1192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	10,000		10,000	
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	63,469		63,469	
	Total Revenues	\$ 73,519	\$ -	\$ 73,519	
	Expenditures				
	Reserves	73,519		73,519	
	Total Expenditures	\$ 73,519	\$ -	\$ 73,519	
Fund 1193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	8,000		8,000	
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	46,106		46,106	
	Total Revenues	\$ 54,156	\$ -	\$ 54,156	
	Expenditures				
	Reserves	54,156		54,156	
	Total Expenditures	\$ 54,156	\$ -	\$ 54,156	
Fund 1194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	290,000		290,000	
	Miscellaneous Revenue	3,000		3,000	
	Cash Carry Forward	632,817		632,817	
	Total Revenues	\$ 925,817	\$ -	\$ 925,817	
	Expenditures				
	Court Related	708,726	173,532	882,258	A/V Courtroom Upgrades & Network Mnt
	Reserves	217,091	(173,532)	43,559	
	Total Expenditures	\$ 925,817	\$ -	\$ 925,817	
Fund 1195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	18,450	(150)	18,300	Recalculation of fines
	Total Revenues	\$ 18,450	\$ (150)	\$ 18,300	
	Expenditures				
	Interfund Transfers	18,450	(150)	18,300	Rebalance
	Total Expenditures	\$ 18,450	\$ (150)	\$ 18,300	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1196	<u>Crime Prevention</u>				
	Revenues				
	Fines & Forfeitures	29,000		29,000	
	Miscellaneous Revenue	150		150	
	Cash Carry Forward	118,591		118,591	
	Total Revenues	\$ 147,741	\$ -	\$ 147,741	
	Expenditures				
	Public Safety	200	11,000	11,200	PSCC PAL Grant
	Reserves	147,541	(11,000)	136,541	Rebalance
	Total Expenditures	\$ 147,741	\$ -	\$ 147,741	
Fund 1197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	18,300		18,300	
	Miscellaneous Revenue	20		20	
	Interfund Transfers	186,685		186,685	
	Cash Carry Forward	20,971		20,971	
	Total Revenues	\$ 225,976	\$ -	\$ 225,976	
	Expenditures				
	Court Related	225,976		225,976	
	Total Expenditures	\$ 225,976	\$ -	\$ 225,976	
Fund 1198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	20,500		20,500	
	Miscellaneous Revenue	50		50	
	Interfund Transfers	62,698	(3,941)	58,757	Rebalance
	Cash Carry Forward	3,896		3,896	
	Total Revenues	\$ 87,144	\$ (3,941)	\$ 83,203	
	Expenditures				
	Court Related	87,144	(3,941)	83,203	Swap FTE with Pretrial
	Total Expenditures	\$ 87,144	\$ (3,941)	\$ 83,203	
Fund 1211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	1,797,127		1,797,127	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	1,973,928		1,973,928	
	Total Revenues	\$ 3,776,055	\$ -	\$ 3,776,055	
	Expenditures				
	Debt Service	1,795,400		1,795,400	
	Reserves	1,980,655		1,980,655	
	Total Expenditures	\$ 3,776,055	\$ -	\$ 3,776,055	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1212	<u>Bond - Capital Improvement Referendum</u>				
	Revenues				
	Intergovernmental Revenue	3,423,384		3,423,384	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	5,425,243		5,425,243	
	Total Revenues	\$ 8,853,627	\$ -	\$ 8,853,627	
	Expenditures				
	Debt Service	3,491,015		3,491,015	
	Reserves	5,362,612		5,362,612	
	Total Expenditures	\$ 8,853,627	\$ -	\$ 8,853,627	
Fund 1213	<u>Bond - Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	100,000		100,000	
	Miscellaneous Revenue	17,767		17,767	
	Total Revenues	\$ 117,767	\$ -	\$ 117,767	
	Expenditures				
	Debt Service	86,110		86,110	
	Reserves	31,657		31,657	
	Total Expenditures	\$ 117,767	\$ -	\$ 117,767	
Fund 1215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Interfund Transfer	1,535,535		1,535,535	
	Cash Carry Forward	99,470		99,470	
	Total Revenues	\$ 1,635,005	\$ -	\$ 1,635,005	
	Expenditures				
	Debt Service	1,635,005		1,635,005	
	Total Expenditures	\$ 1,635,005	\$ -	\$ 1,635,005	
Fund 1219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,956,802		1,956,802	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	2,331,829		2,331,829	
	Total Revenues	\$ 4,289,631	\$ -	\$ 4,289,631	
	Expenditures				
	Debt Service	1,162,360		1,162,360	
	Reserves	3,127,271		3,127,271	
	Total Expenditures	\$ 4,289,631	\$ -	\$ 4,289,631	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	12,000		12,000	
	Cash Carry Forward	294,141		294,141	
	Total Revenues	\$ 306,141	\$ -	\$ 306,141	
	Expenditures				
	Culture/Recreation	275,300		275,300	
	Reserves	30,841		30,841	
	Total Expenditures	\$ 306,141	\$ -	\$ 306,141	
Fund 1308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	25,000		25,000	
	Cash Carry Forward	595,018		595,018	
	Total Revenues	\$ 620,018	\$ -	\$ 620,018	
	Expenditures				
	Culture/Recreation	21,500		21,500	
	Reserves	598,518		598,518	
	Total Expenditures	\$ 620,018	\$ -	\$ 620,018	
Fund 1311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	4,414,068		4,414,068	
	Miscellaneous Revenue	25,000		25,000	
	Cash Carry Forward	713,173		713,173	
	Total Revenues	\$ 5,152,241	\$ -	\$ 5,152,241	
	Expenditures				
	General Government	2,800		2,800	
	Public Safety	882,000		882,000	
	Physical Environment	3,000,000		3,000,000	
	Reserves	1,267,441		1,267,441	
	Total Expenditures	\$ 5,152,241	\$ -	\$ 5,152,241	
Fund 1316	<u>General Capital Projects</u>				
	Revenues				
	Intergovernmental Revenue	20,000,000		20,000,000	
	Interfund Transfer	350,000		350,000	
	Total Revenues	\$ 20,350,000	\$ -	\$ 20,350,000	
	Expenditures				
	Public Safety	10,350,000		10,350,000	
	Physical Environment	10,000,000		10,000,000	
	Total Expenditures	\$ 20,350,000	\$ -	\$ 20,350,000	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	120,000		120,000	
	Miscellaneous Revenue	10,000		10,000	
	Excess Fees	600		600	
	Cash Carry Forward	83,728		83,728	
	Total Revenues	\$ 214,328	\$ -	\$ 214,328	
	Expenditures				
	General Government	2,500		2,500	
	Transportation	110,065		110,065	
	Reserves	101,763		101,763	
	Total Expenditures	\$ 214,328	\$ -	\$ 214,328	
Fund 1319	<u>2008 ESL Referendum</u>				
	Revenues				
	Miscellaneous Revenue	15,000		15,000	
	Cash Carry Forward	810,714		810,714	
	Total Revenues	\$ 825,714	\$ -	\$ 825,714	
	Expenditures				
	Physical Environment	4,500		4,500	
	Reserves	821,214		821,214	
	Total Expenditures	\$ 825,714	\$ -	\$ 825,714	
Fund 1320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Miscellaneous Revenue	900		900	
	Cash Carry Forward	48,476		48,476	
	Total Revenues	\$ 49,376	\$ -	\$ 49,376	
	Expenditures				
	Physical Environment	49,376		49,376	
	Total Expenditures	\$ 49,376	\$ -	\$ 49,376	
Fund 1401	<u>Airport</u>				
	Revenues				
	Charges for Services	3,511,212		3,511,212	
	Miscellaneous Revenue	58,781		58,781	
	Cash Carry Forward	1,034,203		1,034,203	
	Total Revenues	\$ 4,604,196	\$ -	\$ 4,604,196	
	Expenses				
	Transportation	3,379,218		3,379,218	
	Reserves	1,224,978		1,224,978	
	Total Expenses	\$ 4,604,196	\$ -	\$ 4,604,196	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1402	<u>Solid Waste</u>				
	Revenues				
	Charges for Services	1,000		1,000	
	Miscellaneous Revenue	4,000		4,000	
	Interfund Transfer	79,472		79,472	
	Cash Carry Forward	155,503		155,503	
	Total Revenues	\$ 239,975	\$ -	\$ 239,975	
	Expenses				
	Physical Environment	239,975		239,975	
	Total Expenses	\$ 239,975	\$ -	\$ 239,975	
Fund 1405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Charges for Services	3,875,607		3,875,607	
	Miscellaneous Revenue	25,000		25,000	
	Excess Fees	8,000		8,000	
	Cash Carry Forward	599,533		599,533	
	Total Revenues	\$ 4,508,140	\$ -	\$ 4,508,140	
	Expenses				
	Physical Environment	3,760,404	201,285	3,961,689	Recalculation of Contract Pricing
	Reserves	747,736	(201,285)	546,451	Rebalance
	Total Expenses	\$ 4,508,140	\$ -	\$ 4,508,140	
Fund 1408	<u>Old Kings Road Landfill</u>				
	Revenues				
	Miscellaneous Revenue	800		800	
	Cash Carry Forward	323,684		323,684	
	Total Revenues	\$ 324,484	\$ -	\$ 324,484	
	Expenses				
	Physical Environment	123,780		123,780	
	Reserves	200,704		200,704	
	Total Expenses	\$ 324,484	\$ -	\$ 324,484	
Fund 1409	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Miscellaneous Revenue	10,000		10,000	
	Cash Carry Forward	822,404		822,404	
	Total Revenues	\$ 832,404	\$ -	\$ 832,404	
	Expenses				
	Physical Environment	118,780		118,780	
	Reserves	713,624		713,624	
	Total Expenses	\$ 832,404	\$ -	\$ 832,404	

Schedule A

Fund	Description	Tentative FY 24-25	Adjustments to Tentative	Adjusted Tentative FY 24-25	Description Of Changes
Fund 1410	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	1,500		1,500	
	Cash Carry Forward	282,458		282,458	
	Total Revenues	\$ 283,958	\$ -	\$ 283,958	
	Expenses				
	Physical Environment	1,500		1,500	
	Reserves	282,458		282,458	
	Total Expenses	\$ 283,958	\$ -	\$ 283,958	
Fund 1501	<u>Health Insurance</u>				
	Revenues				
	Miscellaneous Revenue	10,828,325		10,828,325	
	Cash Carry Forward	1,659,000		1,659,000	
	Total Revenues	\$ 12,487,325	\$ -	\$ 12,487,325	
	Expenses				
	General Government	20,000		20,000	
	Other Uses	10,523,659		10,523,659	
	Reserves	1,943,666		1,943,666	
	Total Expenses	\$ 12,487,325	\$ -	\$ 12,487,325	
Fund 1502	<u>Risk Fund</u>				
	Revenues				
	Interfund Transfer	250,000		250,000	
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	251,773		251,773	
	Total Revenues	\$ 502,273	\$ -	\$ 502,273	
	Expenses				
	Reserves	502,273		502,273	
	Total Expenses	\$ 502,273	\$ -	\$ 502,273	
Fund 1503	<u>Rolling Stock Replacement Fund</u>				
	Revenues				
	Interfund Transfer	616,438		616,438	
	Total Revenues	\$ 616,438	\$ -	\$ 616,438	
	Expenses				
	Reserves	616,438		616,438	
	Total Expenses	\$ 616,438	\$ -	\$ 616,438	
	Revenues	307,755,675	(2,554)	307,753,121	
	Expenditures/Expenses	307,755,675	(2,554)	307,753,121	

RESOLUTION 2024 - 81

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA LEVYING AD VALOREM TAXES FOR FISCAL YEAR 2024–2025; ADOPTING FINAL AD VALOREM TAX MILLAGE RATES; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED BACK RATES; PROVIDING FOR CONFLICTS AND SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes, requires the Board of County Commissioners of Flagler County, Florida, to adopt a resolution specifying the final millage rates to be levied for taxing entities of which the Board of County Commissioners of Flagler County, Florida, is the taxing authority; and

WHEREAS, Section 200.065, Florida Statutes, further requires that said resolution state the percent, if any, by which the millage rates to be levied exceed the rolled back millage rates; and

WHEREAS, the Board of County Commissioners of Flagler County, Florida, has duly advertised notice of its intent to adopt millage rates for fiscal year 2024–2025, pursuant to Section 200.065, Florida Statutes; and

WHEREAS, the Board of County Commissioners of Flagler County, Florida, conducted a public hearing to consider adoption of the final millage rates for fiscal year 2024–2025, as required by Section 200.065, Florida Statutes; and

WHEREAS, the millage rates to be levied by the Board of County Commissioners for fiscal year 2024–2025, together with the percentage increase of the final millage rate over the rolled back rate, as set forth below in Section 2 have been publicly read.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted under the provisions of Section 200.065, Florida Statutes.

SECTION 2. LEVY OF AD VALOREM TAXES AND PERCENTAGE INCREASES. The Board of County Commissioners of Flagler County, Florida, as taxing authority for the taxing entities in the table below, does hereby finally levy the millage rates specified and does hereby state the percent, if any, by which the millage rate levied exceeds the rolled back millage rate, as follows:

[Table on Following Page]

Taxing Entity	Millage Rate	Rolled Back Millage Rate	Percentage Increase Over/ (Under) the Rolled Back Rate
<u>Operating Millage:</u>			
General Fund	7.8695 Mills	N/A	N/A
Environmentally Sensitive Lands	0.1250 Mills	N/A	N/A
Total Operating Millage	7.9945 Mills	7.5218 Mills	6.28%
<u>Voted Debt Service Millages:</u>			
2016 Environmentally Sensitive Lands Bonds	0.1250 Mills	N/A	N/A
2015 General Obligation Bonds	0.1148 Mills	N/A	N/A
Total Millage	8.2343 Mills		

SECTION 3. PROVISION OF CERTIFIED COPIES. Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Flagler County, Florida and the Department of Revenue of the State of Florida.

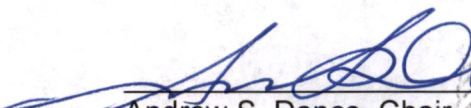
SECTION 4. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provision of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

[Signature Page to Follow.]

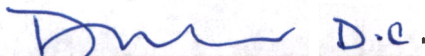
DONE, ORDERED, AND ADOPTED this 16th day of September 2024.

Board of County Commissioners
Flagler County, Florida



Andrew S. Dance, Chair

Attest:

 D.C.

Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:

Sean S. Moylan
Digitally signed by Sean S. Moylan
Date: 2024.09.25 11:58:21 -0400

Sean S. Moylan, Deputy County Attorney



RESOLUTION 2024 - 82

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA TO ADOPT THE FINAL BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2025 IN THE TOTAL AMOUNT OF \$307,753,121 PURSUANT TO THE PROVISIONS OF CHAPTERS 129 AND 200, FLORIDA STATUTES; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the County Administrator, in her role as County Budget Officer, pursuant to the provisions of Section 129.025, Florida Statutes, has caused to be prepared, for the fiscal year ending September 30, 2025, a Tentative Budget, including estimated revenues and proposed appropriations, for Flagler County, Florida; and

WHEREAS, the County Administrator, using those guidelines, held budget hearings in the Spring of 2024 to create the FY 25 Tentative Budget that was presented to the Board of County Commissioners on July 15, 2024; and

WHEREAS, the Board of County Commissioners held a public hearing on Wednesday, September 4, 2024 for the purpose of hearing public input and adopting the Tentative Budget for the fiscal year ending September 30, 2025; and

WHEREAS, the Board of County Commissioners recommended changes to the Tentative Budget document as originally submitted, and those changes were incorporated into the budget Resolution presented to, and accepted by, the Board of County Commissioners at the first public hearing on Wednesday, September 4, 2024; and

WHEREAS, the Board of County Commissioners has duly advertised notice of its intent to adopt its final budget for the fiscal year ending September 30, 2025, as required by Sections 129.03(3)(c) and 200.065, Florida Statutes; and

WHEREAS, the Board of County Commissioners held a public hearing on September 16, 2024 for the purpose of finally adopting the budget for the fiscal year ending September 30, 2025, as required by the provisions of Sections 129.03(3)(c) and 200.065, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. Attached hereto and marked for identification as "Schedule A" is the adopted annual budget by fund and revenue/expense category for Flagler County for Fiscal Year 2024-25 beginning on October 1, 2024, and ending on September 30, 2025, in the total amount of \$307,753,121 which said budget is hereby finally approved, adopted, and accepted in all respects.

SECTION 2. It is hereby found and determined that each of the expenditures authorized by the budget for the fiscal year ending September 30, 2025, as summarized in Schedule A, is required to fund programs and facilities necessary for essential public purposes affecting the health, welfare and safety of the inhabitants of Flagler County or which are legally mandated by applicable law.

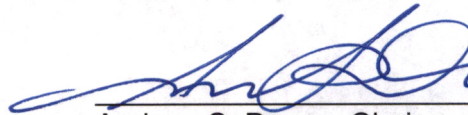
SECTION 3. There are hereby expressly and tentatively appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget.

SECTION 4. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provision of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 5. This Resolution shall take effect immediately upon its adoption.

DONE, ORDERED, AND ADOPTED this 16th day of September 2024.

Board of County Commissioners
Flagler County, Florida



Andrew S. Dance, Chair

Attest:


Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:

Sean S. Moylan

Digitally signed by Sean S. Moylan
Date: 2024.09.05 12:05:18 -04'00'

Sean S. Moylan, Deputy County Attorney

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1001	<u>General Fund</u>				
	Revenues				
	Taxes	\$ 123,192,414		\$ 123,192,414	
	Other Taxes	242,121		242,121	
	Licenses & Permits	279,565		279,565	
	Intergovernmental Revenue	5,219,768		5,219,768	
	Charges for Services	5,107,400		5,107,400	
	Fines & Forfeitures	35,000		35,000	
	Miscellaneous Revenue	1,639,391		1,639,391	
	Excess Fees	1,350,000		1,350,000	
	Other Sources	139,693		139,693	
	Cash Carry Forward	41,579,463		41,579,463	
	Total Revenues	\$ 178,784,815	\$ -	\$ 178,784,815	
	Expenditures				
	General Government*	30,638,787		30,638,787	
	Public Safety	25,906,156		25,906,156	
	Physical Environment	466,034		466,034	
	Transportation	4,312,113		4,312,113	
	Debt Service	369,780		369,780	
	Economic Environment	406,771		406,771	
	Human Services	5,853,224		5,853,224	
	Culture/Recreation	6,031,908		6,031,908	
	Transfer to Constitutional Officers	55,600,853		55,600,853	
	Court Related	507,354		507,354	
	Interfund Transfers	7,085,598		7,085,598	
	Reserves	41,606,237		41,606,237	
	Total Expenditures	\$ 178,784,815	\$ -	\$ 178,784,815	

* Includes Tax Collector as they are a Fee Officer

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1102	<u>County Transportation Trust</u>				
	Revenues				
	Other Taxes	1,049,682		1,049,682	
	Intergovernmental Revenue	1,987,413		1,987,413	
	Charges for Services	171,984		171,984	
	Miscellaneous Revenue	101,000		101,000	
	Interfund Transfer	250,000		250,000	
	Cash Carry Forward	3,947,866		3,947,866	
	Total Revenues	\$ 7,507,945	\$ -	\$ 7,507,945	
	Expenditures				
	Transportation	4,957,752		4,957,752	
	Reserves	2,550,193		2,550,193	
	Total Expenditures	\$ 7,507,945	\$ -	\$ 7,507,945	
Fund 1103	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	480,000		480,000	
	Charges for Services	200		200	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	289,296		289,296	
	Total Revenues	\$ 770,496	\$ -	\$ 770,496	
	Expenditures				
	Public Safety	770,496		770,496	
	Total Expenditures	\$ 770,496	\$ -	\$ 770,496	
Fund 1104	<u>Daytona North Service District</u>				
	Revenues				
	Miscellaneous Revenue	5,000		5,000	
	Excess Fees	0		0	
	Cash Carry Forward	176,184		176,184	
	Total Revenues	\$ 181,184	\$ -	\$ 181,184	
	Expenditures				
	General Government	26,500		26,500	
	Transportation	154,684		154,684	
	Total Expenditures	\$ 181,184	\$ -	\$ 181,184	
Fund 1105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	18,300		18,300	
	Miscellaneous Revenue	10		10	
	Interfund Transfers	26,744		26,744	
	Total Revenues	\$ 45,054	\$ -	\$ 45,054	
	Expenditures				
	Court Related	45,054		45,054	
	Total Expenditures	\$ 45,054	\$ -	\$ 45,054	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	100,000		100,000	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	94,740		94,740	
	Total Revenues	\$ 195,740	\$ -	\$ 195,740	
	Expenditures				
	Public Safety	195,740		195,740	
	Total Expenditures	\$ 195,740	\$ -	\$ 195,740	
Fund 1107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	18,300		18,300	
	Total Revenues	\$ 18,300	\$ -	\$ 18,300	
	Expenditures				
	Interfund Transfers	4,410		4,410	
	Court Related	13,890		13,890	
	Total Expenditures	\$ 18,300	\$ -	\$ 18,300	
Fund 1108	<u>Court Facilities</u>				
	Revenues				
	Fines & Forfeitures	175,000		175,000	
	Miscellaneous Revenue	1,500		1,500	
	Cash Carry Forward	234,405		234,405	
	Total Revenues	\$ 410,905	\$ -	\$ 410,905	
	Expenditures				
	Court Related	193,408		193,408	
	Reserves	217,497		217,497	
	Total Expenditures	\$ 410,905	\$ -	\$ 410,905	
Fund 1109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	880,000		880,000	
	Miscellaneous Revenue	75,000		75,000	
	Excess Fees	5,000		5,000	
	Cash Carry Forward	5,178,778		5,178,778	
	Total Revenues	\$ 6,138,778	\$ -	\$ 6,138,778	
	Expenditures				
	Culture/Recreation	31,400		31,400	
	Reserves	6,107,378		6,107,378	
	Total Expenditures	\$ 6,138,778	\$ -	\$ 6,138,778	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	2,640,000		2,640,000	
	Miscellaneous Revenue	75,000		75,000	
	Excess Fees	15,000		15,000	
	Cash Carry Forward	5,005,083		5,005,083	
	Total Revenues	\$ 7,735,083	\$ -	\$ 7,735,083	
	Expenditures				
	Economic Environment	2,327,373		2,327,373	
	Reserves	5,407,710		5,407,710	
	Total Expenditures	\$ 7,735,083	\$ -	\$ 7,735,083	
Fund 1111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	880,000		880,000	
	Miscellaneous Revenue	40,000		40,000	
	Excess Fees	5,000		5,000	
	Cash Carry Forward	1,376,309		1,376,309	
	Total Revenues	\$ 2,301,309	\$ -	\$ 2,301,309	
	Expenditures				
	Physical Environment	248,400		248,400	
	Reserves	2,052,909		2,052,909	
	Total Expenditures	\$ 2,301,309	\$ -	\$ 2,301,309	
Fund 1112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Miscellaneous Revenue	107,565		107,565	
	Cash Carry Forward	900,000		900,000	
	Total Revenues	\$ 1,007,565	\$ -	\$ 1,007,565	
	Expenditures				
	Transportation	3,000		3,000	
	Reserves	1,004,565		1,004,565	
	Total Expenditures	\$ 1,007,565	\$ -	\$ 1,007,565	
Fund 1113	<u>Opioid Settlement</u>				
	Revenues				
	Cash Carry Forward	65,396		65,396	
	Total Revenues	\$ 65,396	\$ -	\$ 65,396	
	Expenditures				
	Human Services	65,396		65,396	
	Total Expenditures	\$ 65,396	\$ -	\$ 65,396	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1115	<u>IT Replacement Fund</u>				
	Revenues				
	Miscellaneous Revenue	500		500	
	Interfund Transfer	439,527		439,527	
	Cash Carry Forward	2,000		2,000	
	Total Revenues	\$ 442,027	\$ -	\$ 442,027	
	Expenditures				
	General Government	442,027		442,027	
	Total Expenditures	\$ 442,027	\$ -	\$ 442,027	
Fund 1117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	38,639		38,639	
	Total Revenues	\$ 38,689	\$ -	\$ 38,689	
	Expenditures				
	Physical Environment	3,100		3,100	
	Reserves	35,589		35,589	
	Total Expenditures	\$ 38,689	\$ -	\$ 38,689	
Fund 1118	<u>Hammock Dunes CDD</u>				
	Revenues				
	Licenses and Permits	2,957		2,957	
	Total Revenues	\$ 2,957	\$ 0	\$ 2,957	
	Expenditures				
	Physical Environment	2,957		2,957	
	Total Expenditures	\$ 2,957	\$ 0	\$ 2,957	
Fund 1119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,956,802		1,956,802	
	Miscellaneous Revenue	150,000		150,000	
	Cash Carry Forward	8,627,357		8,627,357	
	Total Revenues	\$ 10,734,159	\$ -	\$ 10,734,159	
	Expenditures				
	Physical Environment	24,500		24,500	
	Reserves	10,709,659		10,709,659	
	Total Expenditures	\$ 10,734,159	\$ -	\$ 10,734,159	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1120	<u>Utility Regulatory Authority</u>				
	Revenues			0	
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	22,236		22,236	
	Total Revenues	\$ 22,286	\$ -	\$ 22,286	
	Expenditures				
	Reserves	22,286		22,286	
	Total Expenditures	\$ 22,286	\$ -	\$ 22,286	
Fund 1121	<u>Impact Fee - Park D1</u>				
	Revenues				
	Licenses and Permits	30,000		30,000	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	90,861		90,861	
	Total Revenues	\$ 120,961	\$ -	\$ 120,961	
	Expenditures				
	Culture/Recreation	62,650		62,650	
	Reserves	58,311		58,311	
	Total Expenditures	\$ 120,961	\$ -	\$ 120,961	
Fund 1122	<u>Impact Fee - Park D2</u>				
	Revenues				
	Licenses and Permits	5,500		5,500	
	Miscellaneous Revenue	10		10	
	Cash Carry Forward	11,914		11,914	
	Total Revenues	\$ 17,424	\$ -	\$ 17,424	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	17,324		17,324	
	Total Expenditures	\$ 17,424	\$ -	\$ 17,424	
Fund 1123	<u>Impact Fee - Park D3</u>				
	Revenues				
	Licenses and Permits	15,000		15,000	
	Miscellaneous Revenue	30		30	
	Cash Carry Forward	49,698		49,698	
	Total Revenues	\$ 64,728	\$ -	\$ 64,728	
	Expenditures				
	Culture/Recreation	64,728		64,728	
	Total Expenditures	\$ 64,728	\$ -	\$ 64,728	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1124	<u>Impact Fee - Park D4</u>				
	Revenues				
	Intergovernmental Revenue	37,000		37,000	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	46,422		46,422	
	Total Revenues	\$ 84,422	\$ -	\$ 84,422	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	84,322		84,322	
	Total Expenditures	\$ 84,422	\$ -	\$ 84,422	
Fund 1127	<u>North Malacompria Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	35,000		35,000	
	Miscellaneous Revenue	7,000		7,000	
	Excess Fees	160		160	
	Cash Carry Forward	283,453		283,453	
	Total Revenues	\$ 325,613	\$ -	\$ 325,613	
	Expenditures				
	Physical Environment	41,600		41,600	
	Reserves	284,013		284,013	
	Total Expenditures	\$ 325,613	\$ -	\$ 325,613	
Fund 1128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	902,806		902,806	
	Interfund Transfer	74,000		74,000	
	Total Revenues	\$ 976,806	\$ -	\$ 976,806	
	Expenditures				
	General Government	0			
	Public Safety	236,806		236,806	
	Transportation	740,000		740,000	
	Total Expenditures	\$ 976,806	\$ -	\$ 976,806	
Fund 1130	<u>Transportation Impact Fee East - Old</u>				
	Revenues				
	Miscellaneous Revenue	40,000		40,000	
	Cash Carry Forward	941,344		941,344	
	Total Revenues	\$ 981,344	\$ -	\$ 981,344	
	Expenditures				
	Transportation	2,100		2,100	
	Reserves	979,244		979,244	
	Total Expenditures	\$ 981,344	\$ -	\$ 981,344	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	4,000		4,000	
	Cash Carry Forward	105,757		105,757	
	Total Revenues	\$ 109,757	\$ -	\$ 109,757	
	Expenditures				
	Transportation	100		100	
	Reserves	109,657		109,657	
	Total Expenditures	\$ 109,757	\$ -	\$ 109,757	
Fund 1132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	132,450		132,450	
	Total Revenues	\$ 137,450	\$ -	\$ 137,450	
	Expenditures				
	General Government	0			
	Culture/Recreation	137,450		137,450	
	Total Expenditures	\$ 137,450	\$ -	\$ 137,450	
Fund 1133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	38,870		38,870	
	Total Revenues	\$ 38,970	\$ -	\$ 38,970	
	Expenditures				
	Culture/Recreation	38,970		38,970	
	Total Expenditures	\$ 38,970	\$ -	\$ 38,970	
Fund 1134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	170,892		170,892	
	Total Revenues	\$ 175,892	\$ -	\$ 175,892	
	Expenditures				
	Culture/Recreation	175,892		175,892	
	Total Expenditures	\$ 175,892	\$ -	\$ 175,892	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1137	<u>Transportation Impact Fee East - New</u>				
	Revenues				
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	194,366		194,366	
	Total Revenues	\$ 199,366	\$ -	\$ 199,366	
	Expenditures				
	Transportation	500		500	
	Reserves	198,866		198,866	
	Total Expenditures	\$ 199,366	\$ -	\$ 199,366	
Fund 1141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	1,500		1,500	
	Cash Carry Forward	143,188		143,188	
	Total Revenues	\$ 144,688	\$ -	\$ 144,688	
	Expenditures				
	Economic Environment	144,688		144,688	
	Total Expenditures	\$ 144,688	\$ -	\$ 144,688	
Fund 1143	<u>State Housing Initiatives Partnership Program (SHIP)</u>				
	Revenues				
	Intergovernmental Revenue	1,002,249		1,002,249	
	Miscellaneous Revenue	40,000		40,000	
	Total Revenues	\$ 1,042,249	\$ -	\$ 1,042,249	
	Expenditures				
	Economic Environment	1,042,249		1,042,249	
	Total Expenditures	\$ 1,042,249	\$ -	\$ 1,042,249	
Fund 1152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Cash Carry Forward	29,550		29,550	
	Total Revenues	\$ 29,550	\$ -	\$ 29,550	
	Expenditures				
	Economic Environment	29,550		29,550	
	Total Expenditures	\$ 29,550	\$ -	\$ 29,550	
Fund 1154	<u>Impact Fee - Transport D1</u>				
	Revenues				
	Licenses & Permits	210,000		210,000	
	Miscellaneous Revenue	10,000		10,000	
	Cash Carry Forward	685,833		685,833	
	Total Revenues	\$ 905,833	\$ -	\$ 905,833	
	Expenditures				
	Transportation	1,000		1,000	
	Reserves	904,833		904,833	
	Total Expenditures	\$ 905,833	\$ -	\$ 905,833	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1155	<u>Impact Fee - Transport D2</u>				
	Revenues				
	Licenses & Permits	115,000		115,000	
	Miscellaneous Revenue	10,000		10,000	
	Cash Carry Forward	534,684		534,684	
	Total Revenues	\$ 659,684	\$ -	\$ 659,684	
	Expenditures				
	Reserves	659,684		659,684	
	Total Expenditures	\$ 659,684	\$ -	\$ 659,684	
Fund 1156	<u>Impact Fee - LE Trust</u>				
	Revenues				
	Licenses & Permits	55,000		55,000	
	Miscellaneous Revenue	555		555	
	Cash Carry Forward	480,027		480,027	
	Total Revenues	\$ 535,582	\$ -	\$ 535,582	
	Expenditures				
	Public Safety	100		100	
	Reserves	535,482		535,482	
	Total Expenditures	\$ 535,582	\$ -	\$ 535,582	
Fund 1157	<u>Impact Fee - Fire Rescue Trust</u>				
	Revenues				
	Licenses & Permits	200,000		200,000	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	698,542		698,542	
	Total Revenues	\$ 899,542	\$ -	\$ 899,542	
	Expenditures				
	Public Safety	100		100	
	Reserves	899,442		899,442	
	Total Expenditures	\$ 899,542	\$ -	\$ 899,542	
Fund 1158	<u>Impact Fee - EMS Trust</u>				
	Revenues				
	Licenses & Permits	78,000		78,000	
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	218,960		218,960	
	Total Revenues	\$ 297,460	\$ -	\$ 297,460	
	Expenditures				
	Public Safety	100		100	
	Reserves	297,360		297,360	
	Total Expenditures	\$ 297,460	\$ -	\$ 297,460	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1159	<u>Impact Fee - Library Trust</u>				
	Revenues				
	Licenses & Permits	70,000		70,000	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	46,773		46,773	
	Total Revenues	\$ 116,873	\$ -	\$ 116,873	
	Expenditures				
	Culture/Recreation	116,773		116,773	
	Reserves	100		100	
	Total Expenditures	\$ 116,873	\$ -	\$ 116,873	
Fund 1175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Miscellaneous Revenue	50		50	
	Excess Fees	0		0	
	Cash Carry Forward	42,751		42,751	
	Total Revenues	\$ 42,801	\$ -	\$ 42,801	
	Expenditures				
	General Government	0		0	
	Transportation	42,801		42,801	
	Total Expenditures	\$ 42,801	\$ -	\$ 42,801	
Fund 1177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,400		1,400	
	Miscellaneous Revenue	50		50	
	Excess Fees	7		7	
	Cash Carry Forward	21,584		21,584	
	Total Revenues	\$ 23,041	\$ -	\$ 23,041	
	Expenditures				
	Human Services	5,410		5,410	
	Reserves	17,631		17,631	
	Total Expenditures	\$ 23,041	\$ -	\$ 23,041	
Fund 1178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,000		2,000	
	Miscellaneous Revenue	100		100	
	Excess Fees	10		10	
	Cash Carry Forward	42,924		42,924	
	Total Revenues	\$ 45,034	\$ -	\$ 45,034	
	Expenditures				
	Human Services	7,270		7,270	
	Reserves	37,764		37,764	
	Total Expenditures	\$ 45,034	\$ -	\$ 45,034	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	28,000		28,000	
	Intergovernmental Revenue	82,000		82,000	
	Charges for Services	422,800		422,800	
	Miscellaneous Revenue	216,700		216,700	
	Cash Carry Forward	1,024,959		1,024,959	
	Total Revenues	\$ 1,774,459	\$ -	\$ 1,774,459	
	Expenditures				
	General Government	1,093,311		1,093,311	
	Public Safety	369,190		369,190	
	Reserves	311,958		311,958	
	Total Expenditures	\$ 1,774,459	\$ -	\$ 1,774,459	
Fund 1181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	1,272,885		1,272,885	
	Charges for Services	3,000		3,000	
	Fines & Forfeitures	2,000		2,000	
	Miscellaneous Revenue	202,200		202,200	
	Cash Carry Forward	1,149,767		1,149,767	
	Total Revenues	\$ 2,629,852	\$ -	\$ 2,629,852	
	Expenditures				
	Public Safety	2,153,475		2,153,475	
	Reserves	476,377		476,377	
	Total Expenditures	\$ 2,629,852	\$ -	\$ 2,629,852	
Fund 1182	<u>Public Safety Communication Network</u>				
	Revenues				
	Charges for Services	1,839,886		1,839,886	
	Fines & Forfeitures	50,000		50,000	
	Miscellaneous Revenue	44,077		44,077	
	Interfund Transfer	750,000		750,000	
	Cash Carry Forward	1,677,781		1,677,781	
	Total Revenues	\$ 4,361,744	\$ -	\$ 4,361,744	
	Expenditures				
	Public Safety	2,736,137		2,736,137	
	Reserves	1,625,607		1,625,607	
	Total Expenditures	\$ 4,361,744	\$ -	\$ 4,361,744	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1187	<u>Capital Preservation</u>				
	Revenues				
	Interfund Transfer	2,491,500		2,491,500	
	Total Revenues	\$ 2,491,500	\$ -	\$ 2,491,500	
	Expenditures				
	General Government	1,651,500		1,651,500	
	Culture/Recreation	840,000		840,000	
	Total Expenditures	\$ 2,491,500	\$ -	\$ 2,491,500	
Fund 1192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	10,000		10,000	
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	63,469		63,469	
	Total Revenues	\$ 73,519	\$ -	\$ 73,519	
	Expenditures				
	Reserves	73,519		73,519	
	Total Expenditures	\$ 73,519	\$ -	\$ 73,519	
Fund 1193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	8,000		8,000	
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	46,106		46,106	
	Total Revenues	\$ 54,156	\$ -	\$ 54,156	
	Expenditures				
	Reserves	54,156		54,156	
	Total Expenditures	\$ 54,156	\$ -	\$ 54,156	
Fund 1194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	290,000		290,000	
	Miscellaneous Revenue	3,000		3,000	
	Cash Carry Forward	632,817		632,817	
	Total Revenues	\$ 925,817	\$ -	\$ 925,817	
	Expenditures				
	Court Related	882,258		882,258	
	Reserves	43,559		43,559	
	Total Expenditures	\$ 925,817	\$ -	\$ 925,817	
Fund 1195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	18,300		18,300	
	Total Revenues	\$ 18,300	\$ 0	\$ 18,300	
	Expenditures				
	Interfund Transfers	18,300		18,300	
	Total Expenditures	\$ 18,300	\$ 0	\$ 18,300	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1196	<u>Crime Prevention</u>				
	Revenues				
	Fines & Forfeitures	29,000		29,000	
	Miscellaneous Revenue	150		150	
	Cash Carry Forward	118,591		118,591	
	Total Revenues	\$ 147,741	\$ -	\$ 147,741	
	Expenditures				
	Public Safety	11,200		11,200	
	Reserves	136,541		136,541	
	Total Expenditures	\$ 147,741	\$ -	\$ 147,741	
Fund 1197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	18,300		18,300	
	Miscellaneous Revenue	20		20	
	Interfund Transfers	186,685		186,685	
	Cash Carry Forward	20,971		20,971	
	Total Revenues	\$ 225,976	\$ -	\$ 225,976	
	Expenditures				
	Court Related	225,976		225,976	
	Total Expenditures	\$ 225,976	\$ -	\$ 225,976	
Fund 1198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	20,500		20,500	
	Miscellaneous Revenue	50		50	
	Interfund Transfers	58,757		58,757	
	Cash Carry Forward	3,896		3,896	
	Total Revenues	\$ 83,203	\$ -	\$ 83,203	
	Expenditures				
	Court Related	83,203		83,203	
	Total Expenditures	\$ 83,203	\$ -	\$ 83,203	
Fund 1211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	1,797,127		1,797,127	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	1,973,928		1,973,928	
	Total Revenues	\$ 3,776,055	\$ -	\$ 3,776,055	
	Expenditures				
	Debt Service	1,795,400		1,795,400	
	Reserves	1,980,655		1,980,655	
	Total Expenditures	\$ 3,776,055	\$ -	\$ 3,776,055	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1212	<u>Bond - Capital Improvement Referendum</u>				
	Revenues				
	Intergovernmental Revenue	3,423,384		3,423,384	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	5,425,243		5,425,243	
	Total Revenues	\$ 8,853,627	\$ -	\$ 8,853,627	
	Expenditures				
	Debt Service	3,491,015		3,491,015	
	Reserves	5,362,612		5,362,612	
	Total Expenditures	\$ 8,853,627	\$ -	\$ 8,853,627	
Fund 1213	<u>Bond - Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	100,000		100,000	
	Miscellaneous Revenue	17,767		17,767	
	Total Revenues	\$ 117,767	\$ -	\$ 117,767	
	Expenditures				
	Debt Service	86,110		86,110	
	Reserves	31,657		31,657	
	Total Expenditures	\$ 117,767	\$ -	\$ 117,767	
Fund 1215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Interfund Transfer	1,535,535		1,535,535	
	Cash Carry Forward	99,470		99,470	
	Total Revenues	\$ 1,635,005	\$ -	\$ 1,635,005	
	Expenditures				
	Debt Service	1,635,005		1,635,005	
	Total Expenditures	\$ 1,635,005	\$ -	\$ 1,635,005	
Fund 1219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,956,802		1,956,802	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	2,331,829		2,331,829	
	Total Revenues	\$ 4,289,631	\$ -	\$ 4,289,631	
	Expenditures				
	Debt Service	1,162,360		1,162,360	
	Reserves	3,127,271		3,127,271	
	Total Expenditures	\$ 4,289,631	\$ -	\$ 4,289,631	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	12,000		12,000	
	Cash Carry Forward	294,141		294,141	
	Total Revenues	\$ 306,141	\$ -	\$ 306,141	
	Expenditures				
	Culture/Recreation	275,300		275,300	
	Reserves	30,841		30,841	
	Total Expenditures	\$ 306,141	\$ -	\$ 306,141	
Fund 1308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	25,000		25,000	
	Cash Carry Forward	595,018		595,018	
	Total Revenues	\$ 620,018	\$ -	\$ 620,018	
	Expenditures				
	Culture/Recreation	21,500		21,500	
	Reserves	598,518		598,518	
	Total Expenditures	\$ 620,018	\$ -	\$ 620,018	
Fund 1311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	4,414,068		4,414,068	
	Miscellaneous Revenue	25,000		25,000	
	Cash Carry Forward	713,173		713,173	
	Total Revenues	\$ 5,152,241	\$ -	\$ 5,152,241	
	Expenditures				
	General Government	2,800		2,800	
	Public Safety	882,000		882,000	
	Physical Environment	3,000,000		3,000,000	
	Reserves	1,267,441		1,267,441	
	Total Expenditures	\$ 5,152,241	\$ -	\$ 5,152,241	
Fund 1316	<u>General Capital Projects</u>				
	Revenues				
	Intergovernmental Revenue	20,000,000		20,000,000	
	Interfund Transfer	350,000		350,000	
	Total Revenues	\$ 20,350,000	\$ -	\$ 20,350,000	
	Expenditures				
	Public Safety	10,350,000		10,350,000	
	Physical Environment	10,000,000		10,000,000	
	Total Expenditures	\$ 20,350,000	\$ -	\$ 20,350,000	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	120,000		120,000	
	Miscellaneous Revenue	10,000		10,000	
	Excess Fees	600		600	
	Cash Carry Forward	83,728		83,728	
	Total Revenues	\$ 214,328	\$ -	\$ 214,328	
	Expenditures				
	General Government	2,500		2,500	
	Transportation	110,065		110,065	
	Reserves	101,763		101,763	
	Total Expenditures	\$ 214,328	\$ -	\$ 214,328	
Fund 1319	<u>2008 ESL Referendum</u>				
	Revenues				
	Miscellaneous Revenue	15,000		15,000	
	Cash Carry Forward	810,714		810,714	
	Total Revenues	\$ 825,714	\$ -	\$ 825,714	
	Expenditures				
	Physical Environment	4,500		4,500	
	Reserves	821,214		821,214	
	Total Expenditures	\$ 825,714	\$ -	\$ 825,714	
Fund 1320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Miscellaneous Revenue	900		900	
	Cash Carry Forward	48,476		48,476	
	Total Revenues	\$ 49,376	\$ -	\$ 49,376	
	Expenditures				
	Physical Environment	49,376		49,376	
	Total Expenditures	\$ 49,376	\$ -	\$ 49,376	
Fund 1401	<u>Airport</u>				
	Revenues				
	Charges for Services	3,511,212		3,511,212	
	Miscellaneous Revenue	58,781		58,781	
	Cash Carry Forward	1,034,203		1,034,203	
	Total Revenues	\$ 4,604,196	\$ -	\$ 4,604,196	
	Expenses				
	Transportation	3,379,218		3,379,218	
	Reserves	1,224,978		1,224,978	
	Total Expenses	\$ 4,604,196	\$ -	\$ 4,604,196	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1402	<u>Solid Waste</u>				
	Revenues				
	Charges for Services	1,000		1,000	
	Miscellaneous Revenue	4,000		4,000	
	Interfund Transfer	79,472		79,472	
	Cash Carry Forward	155,503		155,503	
	Total Revenues	\$ 239,975	\$ -	\$ 239,975	
	Expenses				
	Physical Environment	239,975		239,975	
	Total Expenses	\$ 239,975	\$ -	\$ 239,975	
Fund 1405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Charges for Services	3,875,607		3,875,607	
	Miscellaneous Revenue	25,000		25,000	
	Excess Fees	8,000		8,000	
	Cash Carry Forward	599,533		599,533	
	Total Revenues	\$ 4,508,140	\$ -	\$ 4,508,140	
	Expenses				
	Physical Environment	3,961,689		3,961,689	
	Reserves	546,451		546,451	
	Total Expenses	\$ 4,508,140	\$ -	\$ 4,508,140	
Fund 1408	<u>Old Kings Road Landfill</u>				
	Revenues				
	Miscellaneous Revenue	800		800	
	Cash Carry Forward	323,684		323,684	
	Total Revenues	\$ 324,484	\$ -	\$ 324,484	
	Expenses				
	Physical Environment	123,780		123,780	
	Reserves	200,704		200,704	
	Total Expenses	\$ 324,484	\$ -	\$ 324,484	
Fund 1409	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Miscellaneous Revenue	10,000		10,000	
	Cash Carry Forward	822,404		822,404	
	Total Revenues	\$ 832,404	\$ -	\$ 832,404	
	Expenses				
	Physical Environment	118,780		118,780	
	Reserves	713,624		713,624	
	Total Expenses	\$ 832,404	\$ -	\$ 832,404	

Schedule A

Fund	Description	Adopted Tentative FY 24-25	Adjustments to Tentative	Final Budget FY 24-25	Description Of Changes
Fund 1410	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	1,500		1,500	
	Cash Carry Forward	282,458		282,458	
	Total Revenues	\$ 283,958	\$ -	\$ 283,958	
	Expenses				
	Physical Environment	1,500		1,500	
	Reserves	282,458		282,458	
	Total Expenses	\$ 283,958	\$ -	\$ 283,958	
Fund 1501	<u>Health Insurance</u>				
	Revenues				
	Miscellaneous Revenue	10,828,325		10,828,325	
	Cash Carry Forward	1,659,000		1,659,000	
	Total Revenues	\$ 12,487,325	\$ -	\$ 12,487,325	
	Expenses				
	General Government	20,000		20,000	
	Other Uses	10,523,659		10,523,659	
	Reserves	1,943,666		1,943,666	
	Total Expenses	\$ 12,487,325	\$ -	\$ 12,487,325	
Fund 1502	<u>Risk Fund</u>				
	Revenues				
	Interfund Transfer	250,000		250,000	
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	251,773		251,773	
	Total Revenues	\$ 502,273	\$ -	\$ 502,273	
	Expenses				
	Reserves	502,273		502,273	
	Total Expenses	\$ 502,273	\$ -	\$ 502,273	
Fund 1503	<u>Rolling Stock Replacement Fund</u>				
	Revenues				
	Interfund Transfer	616,438		616,438	
	Total Revenues	\$ 616,438	\$ -	\$ 616,438	
	Expenses				
	Reserves	616,438		616,438	
	Total Expenses	\$ 616,438	\$ -	\$ 616,438	
	Revenues	307,753,121	0	307,753,121	
	Expenditures/Expenses	307,753,121	0	307,753,121	

RESOLUTION 2023 - 69

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AMENDING THE BUDGET MANAGEMENT POLICY TO BE UTILIZED IN AND FOR BUDGET DEVELOPMENT, ADOPTION, REPORTING, FINANCIAL MONITORING, AND OTHER APPROPRIATE AND RELEVANT EVENTS COVERED WITHIN; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapters 129 and 200, Florida Statutes, provide required procedures for the Board of County Commissioners ("Board") to utilize within the budget development and adoption process as well as the continuous management of the County's fiscal position; and,

WHEREAS, the Board established a Budget Policy in 2008, and amended it in 2020, to be followed in the budget development and adoption process as well as the continuous management of the County's fiscal position; and,

WHEREAS, the Board desires to update and replace the Budget Policy to reflect current accounting and management practices.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AS FOLLOWS:

(1) That the Budget Management Policy, attached hereto and incorporated herein will constitute the guidelines, procedures, and requirements governing the County's budget development and adoption process.

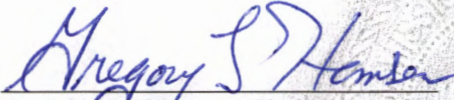
(2) That the attached Budget Management Policy supersedes and replaces any prior resolution or policy governing the same subject matter.

(3) That this Resolution shall take effect with the fiscal year beginning October 1, 2023.

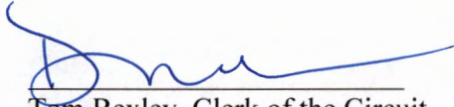
[Signature page to follow.]

DULY ADOPTED this 7th day of August, 2023.

**FLAGLER COUNTY BOARD OF
COUNTY COMMISSIONERS**


Gregory L. Hansen, Chair

ATTEST:


Tom Bexley, Clerk of the Circuit
Court and Comptroller

APPROVED AS TO FORM:

Sean S. Moylan Digitally signed by Sean S.
Moylan
Date: 2023.07.25 15:48:51 -04'00'
Sean S. Moylan, Deputy County
Attorney

[Budget Management Policy to follow.]



Administrative Policy

Resolution Number: 2023-69

Effective Date: October 1, 2023

Revised Date: August 7, 2023

This Administrative Policy supersedes and replaces any previous versions.

BUDGET MANAGEMENT

Purpose: To establish and maintain practices for the adoption, administration, and amendment of the annual budget in accordance with Florida Statutes Chapter 129.

Policy: To exercise the highest level of budgetary control per Florida Statute Chapter 129 with an emphasis on transparency to communicate the County's annual budget process from conception to finality including adjustments made throughout the fiscal year.

The Board of County Commissioners (BOCC) designates the County Administrator to be the County Budget Officer pursuant to Florida Statute 129.025(1).

Procedure:

1. Revenues

- A. The Financial Services Department will estimate revenues as early as possible in the budget process in order to provide expenditure guidelines. The BOCC will establish the County's budget priorities based upon the revenue estimates and expenditure guidelines.
- B. The budget shall be balanced; the total estimated receipts (including balances brought forward) shall equal the total appropriations and reserves in accordance with Florida Statute Chapter 129.01(2)(b).
- C. In general, current operating revenue should be sufficient to support current operating expenditures, with adjustments made to budgeted fund balance or appropriations if necessary.
- D. In recognition of the overall dependence on ad valorem taxes, the County will strive to develop a diversified and stable revenue system.
- E. "Earmarking" of available revenues that would unnecessarily restrict the full range of potential uses of such revenues will be avoided. The use of various revenues will be consistent with Generally Accepted Accounting Principles (GAAP) and Florida Statute Chapter 129.02.
- F. One-time revenues will be utilized to fund one-time expenditures wherever possible. If one-time revenues are assigned to pay for recurring expenditures a plan, not to exceed three years, for transferring the expenditure to a recurring

revenue source will be determined by the County in the initial year as a part of the budget process.

- G. The BOCC is authorized to establish and collect fees and charges for certain services rendered by the County. These services are available to all residents of the County but are not needed by the majority of residents, therefore, those utilizing the services are charged for the service. All Proprietary Fees are to be reasonable, in relation to the County's provided privilege or service, to the fee payer that receives the special benefit. All Regulatory Fees may not exceed the actual cost to the County of providing the service to the individual fee payer. Additionally, fees are solely based on the actual cost of providing what the user is consuming or are charged per direction from a regulatory authority. All requested changes to the Schedule of Fees during the fiscal year are presented to the BOCC for its review and approval.

A fee schedule is therefore adopted and/or amended by resolution when warranted. Annually, fees will be reviewed by Departments and any requested modifications will include the full cost of activities, including direct and indirect costs currently supported by the fees to identify the impact of inflation and other cost increases. Supporting documentation showing calculations for fees changed will be submitted by Departments as part of the annual budget process. A thorough review of the countywide fee schedule will be conducted periodically.

2. Expenditures

- A. The financial impact associated with new programs or program modifications will be analyzed and determined prior to adoption by the Board. When new programs or increased levels of service are proposed, departments will identify any applicable Federal or State mandates; outline client benefits and strategic initiatives; demonstrate alignment to organizational goals, objectives, and agreements; identify related health and safety issues; demonstrate conformance to industry/professional standards; and identify all funding sources including fees or tax increases needed to partially or fully fund the program or service. The department will document any offsetting revenue or cost avoidance associated with the program as well as identify the possible consequences of the program not being funded.
- B. Understanding what a program or activity costs, and what benefits are derived from these programs or activities allows the County to make informed funding decisions. To that end, all expenditures will be analyzed to ensure service alignment with current Board priorities.
- C. Departments shall utilize performance measures in order to track performance, support operational improvement, and determine effective use of resources for each program.

- D. Internal Service Funds will be self-supporting whenever possible. Internal service fees and the direct impact to County operating budgets shall be analyzed annually as part of the budget process.
 - E. All grant applications to fund services/programs will be recommended to the Board upon review by the Financial Services Department and the County Administrator, or designee, with significant consideration given to:
 - I. The cost of administering the grant relative to the awarded amount of the grant
 - II. The availability of matching funds
 - III. The extent to which locally generated funds will be required to support the program when the grant funding is no longer available.
3. Operating Budget – For purposes of budgetary control, expenditures cannot legally exceed the total annual budgeted appropriations at the financial reporting fund level (The Laws of Florida Chapter 65-1236 Sub 1 and County Ordinance 233.01).
- A financial reporting fund is defined as an accounting entity with a self-balancing set of accounts. The County maintains a number of these funds to carry out its mission.
4. Budget Request – The County shall develop a proposed budget to include personal services, operating, capital outlay, debt service, grants and aids, and other uses categories.
- A. All Board Departments shall submit a budget request in the manner and form prescribed by the Financial Services Department no later than the date set forth in the budget calendar.
 - B. The Clerk of Court and Comptroller, Sheriff, and Supervisor of Elections shall submit a budget request in the manner and form prescribed by the BOCC through the Financial Services Department no later than May 1st (F.S. 129.03(2) and Resolution 2020-3A).
 - C. It is requested that the Property Appraiser, Tax Collector, and Judicial Officers submit their budgets no later than May 1st of each year.
 - D. This policy does not supersede any other Statutory or Constitutional authority.
5. Budget Adjustments – Budgetary levels of authority are as follows:
- A. Amendments to the budget (Budget Amendments that change a fund's total appropriation) require approval of the Board of County Commissioners in accordance with Florida Statute 129.06. The Board, at any time within a fiscal

year, may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year.

B. Budget transfers within the same reporting fund:

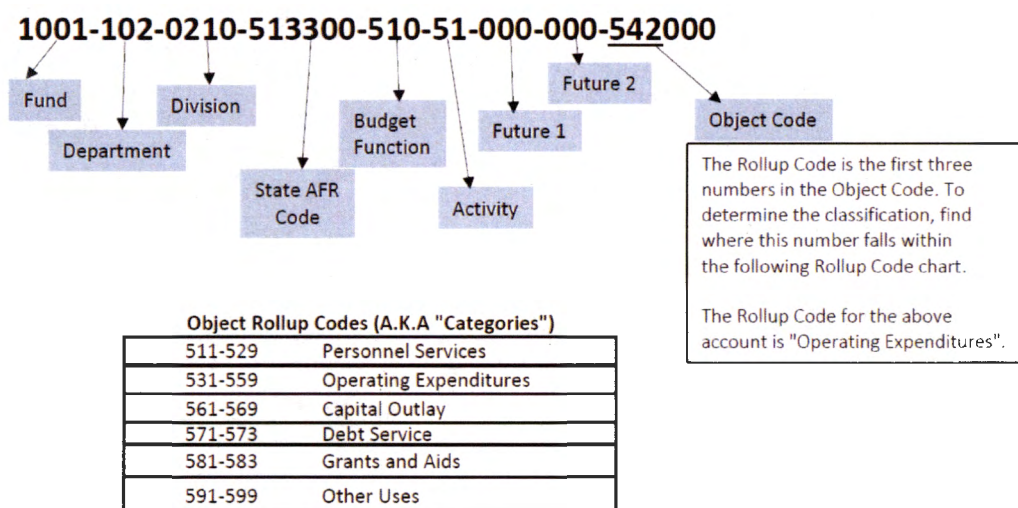
- I.** Within the same department, can be approved by the Financial Services Director, or designee.
 - II.** Between departments, up to \$100,000 can be approved by the County Administrator. Transfers of more than \$100,000 require approval of the Board of County Commissioners.
 - III.** Transfers from a fund's reserve account requires BOCC approval, no additional signature or meeting minutes are required to process. In the case of transfers from a Reserve for Future Construction account, the BOCC must approve a resolution stating the funds are being used for the purposes for which the reserve was made (F.S. 129.06(2)(b)and(c)).
 - IV.** Budget Transfer approvals are to be made within the County's Enterprise Resource Planning (ERP) system. Any additional signatures or approvals are not necessary.
- C.** Carry Forward Process – Current year appropriations related to prior year non-operating encumbrances, grants, and capital projects not completed shall be identified by the respective departments and submitted to their Analyst no later than the deadline set by the Financial Services Department or November 15th of each fiscal year whichever is earlier. Approved adjustments will then be presented to the BOCC as a properly advertised budget amendment for their approval (F.S. 129.06(2)).
- D.** Establishing a budget for revenues that were not anticipated during the annual budget process requires that the BOCC adopt a resolution to recognize, appropriate, and expend it for the stated purpose (F.S. 129.06(2)(d)and(e)).
- E.** Amendments not specifically authorized in Florida Statute Chapter 129.06(2) (a-e) require the amendment be authorized by resolution or ordinance of the BOCC and adopted following a public hearing. The public hearing must be advertised at least two (2) days, but not more than five (5) days, before the date of the hearing/meeting at which the amendment would be heard (F.S. 129.06(2)(f)).
- F.** Pursuant to F.S. 129.06(2)(f)2, budget amendments must be posted to the County's official website within 5 days of adoption/approval.

- G. Mid-Year Process – Upon completion of the prior fiscal year’s Annual Comprehensive Financial Report, the current budget may be amended following proper advertisement and a public hearing to reflect audited beginning fund balances if deemed necessary by the Financial Services Director.

6. Budget Appropriation

- A. Appropriations will be made at the Fund, Functional Category, and Object Classification (AKA “categories”; personal services, operating expense, capital outlay, debt service, grants and aids, and “other use” expenses). Revenues will be by Fund and Source.

Example:



- B. The County Administrator or designee has the authority to make capital outlay substitutions within the adopted budget if deemed appropriate.
- C. All requests to fund discretionary court programs, otherwise known as “local requirements,” as defined within Article V of the Florida Constitution and the supporting Florida Statutes (28.24, 29.008) will be considered along with any other requests for the County’s finite resources and, ultimately, require Board approval during each budget process.

7. Fund Balance

- A. General Fund – The County will take steps necessary to build up the level of the Unassigned Fund Balances to a preferred three months with a minimum of two months of operating revenue. Efforts will continue until this level is attained exclusive of reserves. .

- B. Special Revenue Funds** – By definition, special revenue funds are created to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted and, as such, can only be used for their specified purposes. No specific reservation of fund balance is created by virtue of this section, rather the amount of any reserves/fund balance shall be governed by the legal authority underlying the creation of the individual fund.
- C. Debt Service Funds** – These funds are typically subjected to the creation of very specific reserve amounts as a part of the ordinance, bond covenants, or resolution which authorizes the issuance of the bonds which are to be repaid. Therefore, this policy does not create any specific reservation of fund balance within the debt service fund, rather, reserve requirements for any outstanding county bond issues will be as derived from the issuing documents of the bonds.
- D. Capital Project Fund** – The capital projects funds account for resources) designated for capital projects as described within the Capital Improvement Program Policy. No specific reserve requirement is established for the capital project funds. The fund balance, coupled with estimated additional revenues for the fiscal year, must be sufficient to fund all outstanding obligations.
- E. Enterprise Funds** – These funds shall be created with a recommended retained earnings equal to ten percent (10%) of the current fiscal year budget excluding capital project costs and equipment within the fund. For the purposes of this calculation, the current fiscal year budget shall be the total budget as originally adopted in September for the ensuing fiscal year. This budget shall be prepared on the modified accrual basis of accounting and therefore include such items as capital outlay and operating transfers out. This reserve shall be in addition to all other retained earnings including, but not limited to, amounts reserved for debt service and/or amounts reserved for renewal and replacement of long lived assets. However, it is understood that from time to time these funds may not reach this 10% goal for a particular year. As part of the budget process the County Administrator shall attempt to the extent possible to reach this 10% goal.
- F. Internal Service Funds** – By definition, internal service funds are used to account for the financing of goods and/or services provided by one department or agency to other departments or agencies of the county, or to other governmental units, on a cost-reimbursement basis. When appropriate, internal service funds will include a recommended fund balance/reserve level. Each year these funds will be analyzed to ensure sufficient revenue to pay expected expenditures as well as to solidify the appropriate level of fund balance/reserves. Adjustments in fees/charges/rates or other actions will be made to ensure recommended fund balance/reserves are maintained.
- G. During Carry Forward and Midyear Processes**, fund balance may be used for:

- I. Appropriations related to prior year non-operating encumbrances, grants, and capital projects not completed
 - II. Funding for authorized mid-year increases that will provide for a level of service that was not anticipated during the budget process
 - III. Funding for unexpected increases in the cost of providing existing levels of service
 - IV. Temporary and nonrecurring funding for unanticipated projects
 - V. Funding of a local match for public or private grants
 - VI. Funding to off-set losses in revenue caused by actions of other governmental bodies and/or unanticipated economic downturns
 - VII. Funding to accommodate unanticipated program mandates from other governmental bodies
 - VIII. Funding for emergencies, whether economic, natural disaster, or other
 - IX. Funding for market and economic fluctuations in enterprise and internal service funds
 - X. Funding for contamination remediation
 - XI. Funding for rate stabilization
 - XII. Any other legal purpose the Financial Services Director deems appropriate
8. Budgeted Reserve for Contingency
- A. Reserve for Contingency requests must be approved by the BOCC as provided for in F.S. 129.06(2)(b) and County policy. The BOCC and County staff will use the procedures and evaluation criteria set forth in this, and other, policies. Such requests will be evaluated as to the:
 - I. Urgency of the request
 - II. Scope of services to be provided
 - III. Short and long-term fiscal impact of the request
 - IV. Potential for alternative methods of funding or providing the service(s)
 - V. Review for duplication of service(s) with other agencies
 - VI. Review of efforts to secure non-County funding

- VII.** Discussion of why funding was not sought during the normal budget cycle
- VIII.** Review of the impact of not funding or delaying funding to the next fiscal year.
- B.** A Reserve for Contingency shall be calculated and budgeted by the Financial Services Department at a level not less than 5% of the General Fund's operating revenues and not greater than 10% of the fund's total appropriations in accordance with Florida Statute Chapter 129.01(2)(c).
- C.** If the Reserve for Contingency falls below 50% of the minimum level, the reserves shall be reestablished over a period not to exceed three fiscal years.
- D.** All requests for the use of Reserve for Contingency shall be accompanied by information prepared by the Financial Services Department showing the 5% budgeted per policy, the year-to-date activity of the reserve account, and the net effect on the account balance if said request is approved.
- E.** Health Insurance Fund will be maintained at a level that will, together with purchased insurance policies, adequately fund medical claims risk.
- I.** A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels.
- II.** Although no Florida Statute or County Code sets a required minimum reserve for this fund, the Florida Office of Insurance Regulation strongly encourages an amount equaling at least 60 days of anticipated claims, as set by an actuary.
- III.** For both BOCC departments and non-BOCC departments (Constitutional and Judicial Offices), any excess budgetary dollars remaining in the health insurance line item of a department's budget at the end of the fiscal year, will be transferred to the Health Insurance Fund. This is to avoid a funding shortfall due to vacant positions not being charged although rates were inclusive of the position.
- IV.** The Health Insurance Fund shall be analyzed as part of the annual budget process.

RESOLUTION 2024 - 34

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AMENDING THE FINANCIAL MANAGEMENT POLICY TO CLARIFY THE COUNTY'S EMERGENCY FINANCIAL PLAN; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapters 129 and 200, Florida Statutes, provide required procedures for the Board of County Commissioners ("Board") to utilize within the continuous management of the County's fiscal position; and

WHEREAS, in September 2020, the Board established a Financial Management Policy to be followed in the continuous management of the County's fiscal position; and

WHEREAS, the Board desires to update and replace the Financial Management Policy to reflect current accounting and management practices for emergency financial planning in accordance with Section 252.391, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AS FOLLOWS:

(1) That the Financial Management Policy, attached hereto and incorporated herein, will constitute the guidelines, procedures, and requirements governing the County's financial monitoring, managing, and reporting.

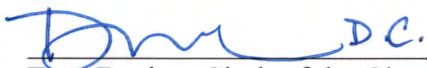
(2) That the attached Financial Management Policy supersedes and replaces any prior resolution or policy governing the same subject matter.

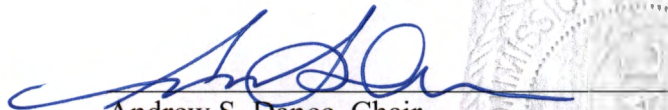
(3) That this Resolution shall take effect May 20, 2024.

DULY ADOPTED this 20th day of May, 2024.

**FLAGLER COUNTY BOARD OF
COUNTY COMMISSIONERS**

ATTEST:


Tom Bexley, Clerk of the Circuit
Court and Comptroller


Andrew S. Dance, Chair

APPROVED AS TO FORM:


Sean S. Moylan, Deputy County Attorney



Administrative Policy

Resolution Number: 2024-xx

Effective Date: October 1, 2023

Revised Date: May 20, 2024

This Administrative Procedure supersedes and replaces any previous versions

FINANCIAL MANAGEMENT

Purpose: To establish the framework for the County's overall financial planning and management.

Policy: To show the citizens, credit rating industry, and prospective investors (bond buyers) the County's commitment to sound financial management and fiscal integrity. To improve the County's fiscal stability by helping County officials plan fiscal strategy in a consistent manner.

Procedure:

1. Financial Goals
 - A. To maintain the financial viability of the County in order to ensure adequate levels of County services.
 - B. To maintain financial flexibility in order to continually adapt to local and regional economic and demographic changes.
 - C. To maintain and enhance public infrastructure in order to provide for the health, safety and welfare of the County's citizens.
2. Interfund Loan Policy – Interfund Loan Policies are intended to provide parameters and guidance for the management of loans between funds. Interfund loans may be necessary to provide adequate cash flow for reimbursable grants and contractual obligations with deferred revenues.
 - A. Repayment of any loan shall not exceed one year without approval of the Board of County Commissioners (BOCC). Loans outstanding at fiscal year-end will be reported to the Board of County Commissioners.
 - B. Any fund may receive an interfund loan of up to and including \$250,000 with approval from the Financial Services Director, or designee, and County Administrator, or designee. An exception to this includes a local State of Emergency Declaration at which time the amount restriction is lifted.
 - C. Any fund may receive an interfund loan in excess of \$250,000 with approval from the BOCC.
 - D. Due to the receipts of ad-valorem taxes not being sufficiently received until the end of November, the County may not have sufficient cash to maintain an adequate cash flow in the beginning of the fiscal year. Therefore, upon the approval from the

Financial Services Director, or designee, and County Administrator, or designee, the General Fund may borrow, short-term, from other appropriate funds an amount necessary to fund County operations until the receipt of ad-valorem taxes provides adequate cash flow. In no instance, without approval of the BOCC, shall the loan remain unpaid past December 31 of the year the loan is made.

3. Replacement Funds

- A.** The County shall maintain the replacement plan and the internal service funds that provide for the acquisition/replacement of fleet, computers, and other designated equipment. The replacement plan and funds will be maintained in such a way as to minimize the impact on other funds. It is the intent of the funds to capitalize as many purchases as appropriate under the County's capitalization guidelines.
- B.** Vehicle/Fleet Replacement surplus sale proceeds, insurance claims, and investment income will be maintained within the applicable Vehicle Replacement Fund to help offset future vehicle and equipment cost increases.
- C.** An E-911 Equipment Replacement Reserve shall be maintained in the Emergency Services E-911 Communication Fund to ensure adequate resources are available for the replacement and/or upgrade of equipment at the primary and back-up PSAPs (Public Safety Answering Points) as allowed by F.S. 365.172. Annual contributions will be made in accordance with F.S. 365.173 which restricts the amount of E-911 carryover revenues.

D. IT Replacement Fund

4. Fund Balance

- A.** The County will report Fund Balance in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Government Fund Type Definitions. Each financial reporting fund's Fund Balance shall be composed of non-spendable, restricted, committed, assigned, and unassigned amounts.
- B.** The County will take steps necessary to build up the level of the Unassigned Fund Balance to a minimum of three months of operating revenue. Efforts will continue until this level is attained exclusive of reserves. Once attained, in any fiscal year where the County is unable to maintain the minimum fund balance as required in this section, the County shall re-establish the minimum amount over a period not to exceed 3 years. During the re-establishment period, the County shall not appropriate any amounts of such fund balance for the purpose of balancing the budget until the minimum is reached.

A. The purpose of these funds shall be:

- 1)** To provide liquidity and sufficient cash-flows during the initial months of the fiscal year

- 2) To provide necessary funding for emergency responses including but not limited to hurricanes and other weather-related events, environmental and other natural disasters, and events that cause disruptions in public services. A review of past disaster expenses has shown that designating this fund balance for future emergencies decreases the need for future debt issuances for disaster responses. The balance identified in this section will be re-evaluated after future disasters. This section, in addition to the County's standard Debt Management Policy, if needed, shall serve as the County's Emergency Financial Plan as recommended under F.S. 252.391.

5. Reporting and Audits

- A.** Balanced revenue and expenditure forecasts will be prepared to examine the County's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements.
- B.** The County's accounting and financial reporting systems will be maintained in conformance with all state, federal and local laws, and generally accepted accounting principles as required in Florida Statutes Chapters 129 and 200.
- C.** An annual audit will be performed by an independent public accounting firm, as required by Florida Statute. The results of the audit will be reported to the BOCC, and the audit opinion will be included in the County's Annual Comprehensive Financial Report (ACFR).
- D.** The Financial Services Department will submit the County's Adopted Budget to the Government Finance Officers Association (GFOA) each year to be considered for the organization's Distinguished Budget Presentation Award.
- E.** Financial information including the ACFR and the Adopted Budget will be published on the Clerk's and County's websites, respectively.
- F.** The Financial Services Department will perform quarterly reviews to determine if the budgetary plan is being followed and if budgetary expectations are being achieved. Any problems discovered in this process will be corrected at the appropriate level of budgetary control.
- G.** Property control shall be applied to all assets valued at the level required by State Statute, the current minimum monetary threshold for capitalization and the item shall be tagged and identified by asset number when appropriate. Each item is physically identified and assessed as to its condition at least once per fiscal year.
- H.** Travel reimbursement will be in accordance with Florida Statute 112.061 (14).

6. Additional Information

- A.** This policy will be reviewed annually by the Office of Management and Budget staff in coordination with the County Administrator.
- B.** Any proposed changes will be submitted to the BOCC for adoption.

RESOLUTION 2023 - 71

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AMENDING THE CAPITAL IMPROVEMENT PROGRAM POLICY TO BE UTILIZED IN AND FOR BUDGET DEVELOPMENT, ADOPTION, REPORTING, FINANCIAL MONITORING, AND OTHER APPROPRIATE AND RELEVANT EVENTS COVERED WITHIN; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapters 129 and 200, Florida Statutes, provide required procedures for the Board of County Commissioners ("Board") to utilize within the capital improvement plan development process as well as the continuous management of the County's fiscal position; and,

WHEREAS, in September 2020, the Board established a Capital Improvement Program Policy to be followed in the continuous management of the County's fiscal position; and,

WHEREAS, the Board desires to update and replace the Capital Improvement Program Policy to reflect current accounting and management practices.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AS FOLLOWS:

(1) That the Capital Improvement Program Policy, attached hereto and incorporated herein, will constitute the guidelines, procedures, and requirements governing the County's 5-year Capital Improvement Program whose purpose is to identify and plan for specific capital projects and their budgets.

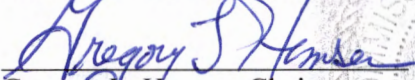
(2) That the attached Capital Improvement Program Policy supersedes and replaces any prior resolution or policy governing the same subject matter.

(3) That this Resolution shall take effect with the fiscal year beginning October 1, 2023.


[Signature page to follow.]

DULY ADOPTED this 7th day of August 2023.

**FLAGLER COUNTY BOARD OF
COUNTY COMMISSIONERS**


Gregory L. Hansen, Chair

ATTEST:


Tom Bexley, Clerk of the Circuit
Court and Comptroller

APPROVED AS TO FORM:

Sean S. Moylan Digitally signed by Sean S. Moylan
Date: 2023.07.25 15:51:15 -04'00'
Sean S. Moylan, Deputy County
Attorney

[Capital Improvement Program Policy to follow.]



Administrative Policy

Resolution Number: 2023- 71

Effective Date: October 1, 2023

Revised Date: August 7, 2023

This Administrative Procedure supersedes and replaces any previous versions.

CAPITAL IMPROVEMENT PROGRAM

Purpose: To compile an accurate, comprehensive, and timely Capital Improvement Program (CIP). To provide guidelines and set processes and procedures for the efficient operation and management of the Flagler County Capital Improvement Program, to establish an annual capital improvement review process, and to abide by applicable requirements as put forth within the Flagler County Comprehensive Plan (Capital Improvement Element). To provide a central point of communication and organization in the development and review of the CIP and ensure that issues and decisions related to the CIP undergo effective and appropriate internal processing along with bringing forth issues and decisions through the County's approval and information process (the CIP Team, County Administrator, Board of County Commissioners, et cetera).

Policy: To allow for continuity and cohesiveness throughout Flagler County's CIP projects including the many different departments, divisions, and individuals which have a stake in the CIP. The goal is to assemble and implement a comprehensive CIP management procedure that incorporates all CIP best practices.

Definitions:

Capital Improvement Element (CIE) – A section within the Flagler County Comprehensive Plan defining the objectives and policies the County must adhere to when creating and implementing the CIP. Objectives include: project coordination with other jurisdictions when feasible, level of service guidelines, land use conservation and coordination, fiscal responsibility, and project prioritization.

Capital Improvement Program – A document listing the County's direction and priorities regarding its assets and infrastructure. Flagler County's program includes capital funds for new space and infrastructure as well as a separate fund for capital preservation. Synonyms include CIP, 5-Year CIP, and Five-year CIP.

Capital Improvement Program Team (CIP Team) – A team comprised of the County's Deputy County Administrator, Financial Services Director, General Services Director, Chief Information Officer, Growth Management Director, Airport Director, Public Lands and Natural Resource Manager, and County Engineer that holds regular meetings throughout the year. Responsibilities include, but are not limited to, creating the 5-Year CIP and overseeing the progress of funded and ongoing CIP projects.

Capital Project Manager (CPM) – The department or division liaison responsible for developing and championing their respective project(s). Their role morphs into the administration and managing of their respective adopted and funded projects.

Master CIP – The list of all the projects being requested that were submitted correctly and on time. The list will be paired down throughout the process and those projects that remain will become part of the 5-Year CIP. Those with a lower priority as to not be included in the 5-Year CIP, yet are viable future projects, shall be included on the Unfunded CIP list.

Capital Projects – Projects/equipment with a cost estimate at or above \$50,000 and an asset life of at least five (5) years. For the purpose of this policy, Innovation Technology (IT) minimum cost estimate for project inclusion is at or above \$10,000.

The IRS indicates what constitutes a real property capital improvement as follows:

- Fixing a defect or design flaw
- Creating an addition, physical enlargement or expansion
- Creating an increase in capacity, productivity or efficiency
- Rebuilding property after the end of its economic useful life
- Replacing a major component or structural part of the property
- Adapting property to a new or different use

Capital Preservation Projects – Major repair and maintenance projects not reaching the above capital project definition and having a cost at or above \$10,000 will be placed in the Capital Preservation Fund or IT Replacement Fund.

Procedure:

1. General Requirements

- A. Annually, the CIP Team will develop the County's Five-Year Capital Improvement Program using input from stakeholders including citizens, end users, committees, and implementers. The CIP will be consistent with, and implement, the Capital Improvement Element (CIE) of the County's Comprehensive Plan. The CIE establishes Level of Service Standards required by law to address the impacts of development as well as guidelines for other public facilities. Where applicable, priorities for capital improvement projects shall be consistent with the CIE as well as within the Flagler County Comprehensive Plan. Projects needed to maintain adopted Level of Service Standards shall be financially feasible by having identified funding sources based on current revenue projections for the five year period of the CIP.

- B.** A Capital Project Unallocated Account shall be established and used as a centralized location in each capital fund to address shortcomings in project budget verses actual cost once individual project contingency accounts have been used. These accounts are funded using remaining budget, minus any pertinent encumbrances, of completed projects within each fund. The “unallocated” account may be used to increase the budget of any project within its fund following County Administrator, or designee, approval or, if the increase is 10% or greater of the project’s original budget, Board of County Commissioners approval. Projects added throughout the year (also with Board approval) may also be funded using this account.
- C.** The CPM shall calculate and include all operating costs for each applicable project as part of the project’s submission for CIP inclusion consideration.
- D.** The CIP Team led by the Deputy County Administrator, or designee, is responsible for coordinating the preparation of the Annual Capital Improvement Program and overseeing the progress of funded projects until completion.
- E.** The General Services Director, or designated CPM, is responsible for developing the Master CIP for Capital Projects and Capital Preservation Projects related to all County-owned facilities. This responsibility includes the receipt, processing, and evaluation of all requests from departments and constitutional offices; the preparation of cost estimates including ongoing operating and maintenance costs; the priority ranking of projects; and making recommendations for funding within budget constraints. Information on projects in the Master CIP that were not funded in prior fiscal years will be updated and included in the evaluation and priority setting process.
- F.** The Chief Information Officer (CIO), or designated CPM, is responsible for developing the Master CIP for Technology.
- G.** The County Engineer, or designated CPM, is responsible for developing the Master CIP for Transportation.
- H.** The General Services Director, or designated CPM, is responsible for developing the Master CIP for Parks.
- I.** The Public Lands and Natural Resource Manager, or designated CPM, is responsible for developing the Master CIP for Land Conservation.

- J.** The Growth Management Director, or designated CPM, is responsible for evaluating proposed projects and making recommendations on the appropriate allocation of Impact Fees.
- K.** Department Directors and Constitutional Officers, or their designated CPMs, are responsible for providing General Services and IT their CIP requests in accordance with the budget preparation calendar established each year.
- L.** Capital expenditures for court-related facility needs should be funded first from revenue generated through the collection of the traffic citation surcharge as provided for by F.S. 318.18(13)(a). Revenues from this surcharge may also be used to fund court facilities, including office space leases and utilities. Project priorities will be established through the annual CIP process and will be coordinated with the affected Constitutional and Judicial Offices.
- M.** Requests for additional facility space due to new or expanded program requirements must include prior approval by the County Administrator, Constitutional Officer, or Board of County Commissioners, as appropriate, before such requests can be considered for inclusion in the CIP.
- N.** The submittal of a request for a Capital Project or Capital Preservation Project does not guarantee inclusion in the 5-Year Adopted CIP.
- O.** Capital improvement life cycle and operating costs shall be determined and coordinated with the development of the operating budget. Future operating, maintenance, replacement, and energy costs associated with the new capital improvements will be forecasted, matched to available revenue sources, and included in the initial and ongoing costs within future operating budgets. Additionally, all known future operating costs shall be included within all project detail and description information. If, after review, the County determines it is unable to provide for future operating costs the project will be delayed until the operating costs can be funded.
- P.** Projects will not be considered for inclusion in the CIP unless specific, available funding is identified. No projects in the CIP will be shown as not funded, N/A, TBD, or any other variant denoting a lack of funding. Projects meeting this standard shall be placed on the Unfunded CIP.
- Q.** The county shall utilize a combination of debt and pay-as-you-go financing for capital projects. The particular funding mechanism for each project will be determined and included in the CIP.

- R. The purchase of vehicles or equipment within an existing replacement fund or on a fleet/equipment replacement schedule shall not constitute a CIP project or be considered part of the 5-Year CIP.

2. CIP 5-year plan preparation

- A. The CIP Team is the primary venue for CIP preparation and ongoing CIP issues.
- B. Projects to be considered for inclusion in the CIP by the CIP Team shall include the most accurate cost available and include ongoing operating and maintenance costs if applicable.
- C. The CIP Kickoff occurs no later than January 31st prior to the upcoming fiscal year (considered Year 1) and includes all Departments and Constitutional Offices requesting projects for inclusion in said fiscal year's 5-year CIP plan. The Kickoff can be an in-person or virtual meeting (or a combination of the two).
- D. The meeting shall include an overall CIP strategy based on the Board's Budget Guidelines previously determined as aided by the Capital Improvement Element within the Comprehensive Plan, the Land Development Regulations, and Flagler County's Mission, Vision, and Values.
- E. The Deputy County Administrator, or designee, will coordinate CIP Preparation Meetings beginning two weeks after the CIP Kickoff meeting and continuing until the end of March or until this phase of work is complete. The first of these meetings shall be the deadline for submitting a CIP request for consideration to be included in the upcoming fiscal year's 5-Year CIP. The subsequent meetings will focus on these requests for each functional area of the CIP and inclusion in the upcoming fiscal year's budget preparation. **It is highly recommended to begin compiling and calculating a project's supporting information (operating costs, maintenance costs, et cetera) well in advance of the first CIP Prep Meeting as incomplete project requests will not be considered.**
- F. The recommendation for the upcoming fiscal year's 5-year CIP, resulting from the CIP Preparation Meetings, is presented to the County Administrator in May. Any suggestions or changes shall be incorporated into the CIP. If deemed appropriate and/or necessary, additional meetings may occur in order to put forth the most accurate and professional CIP.

- G.** Project appropriations from prior years for which expenditures have not been incurred during the current fiscal year shall be re-evaluated, re-prioritized, and re-incorporated into the new fiscal year's CIP budget (with the previous budget being returned to the fund from which it came). The re-prioritization may result in previously included projects dropping off the CIP due to budget, priorities, and/or personnel constraints. This process allows for any increase in cost due to the passage of time or economic changes to be addressed on a yearly basis. Additionally, this process increases the ability to examine the possibilities of refocused priorities, project scope changes, available budget, et cetera.
- H.** CIP funding is as directed by the Board and subject to re-evaluation based on budget constraints.

 - I.** The first year of the five year CIP will be used as the basis for formal fiscal year appropriations (i.e. "funded") during the annual budget process. The remaining four years are technically not funded.
 - II.** The second year shall be financially feasible.
 - III.** The last three years will be considered "reasonably able to be funded" to allow for a more accurate picture of Flagler County's CIP direction.
 - IV.** An Unfunded Projects list will be maintained in order to document identified projects that are needed, yet cannot be addressed due to insufficient funding.

3. Project Budgeting

Projects below \$10,000 are accomplished using the appropriate Department's general operating budget. A quick breakdown for these projects is as follows:

- \$1 to \$9,999 Regular operating budget
- \$10,000 and above Capital Preservation and IT Replacement Funds
- \$50,000 and above Capital Project Fund

A. CIP Contingency Account

- I.** Each CIP project budget shall include a reserve for contingency. The amount shall be between 5% and 10% of the estimated project cost, as determined appropriate by the project's CPM, and be explicitly identified within the project or in a contingency line within a Guaranteed Maximum Price (GMP) contract.

- 1) If project costs require the budgeted contingency account, the project shall be brought to the Board to increase the project's budget/scope.
- 2) The contingency account cannot be used to change the scope of the CIP, add a project, or delete a project without the approval of the Board of County Commissioners.

B. Project audit

- I.** A construction manager-at-risk (CMAR) contract audit shall be performed on all projects with budgets of \$2 million or more.
- II.** A construction manager-at-risk contract audit shall be performed on all new construction regardless of the project's budget.
- III.** Cost for the audit shall be included in the project's budget.

4. CIP Implementation

- A.** If an ongoing capital project is to span more than one fiscal year, it shall first be agreed to continue the project, then recommended that the remaining budget for these projects carry forward to the new fiscal year.
- B.** Capital projects being added, deleted, or changing scope (to include cost increases of 10% or more) that must be made during the fiscal year must be approved by the Board along with an amendment to the Adopted CIP and a budget amendment/transfer, if needed, prior to project start or adjusting any project budgets. The funding for HVAC and Roof Replacement Projects may be redirected to other locations as deemed necessary by the General Services Director without prior approval or amendment by the Board.
- C.** Any capital project additions deemed an emergency by the County Administrator, or designee, shall be initialized immediately and subsequently submitted to the Board for approval at the first regularly scheduled Board meeting following the emergency action.
- D.** Revenue from materials recycled as part of a construction project may be made available as a funding resource for said project.

5. CIP Project Closeout

- A.** Project closeout procedures

- I. The Capital Project Manager is tasked to send a Closeout Form to the Deputy County Administrator, Financial Services Director, Clerk of Court, and all other relevant parties. Closeout Forms are to include the total cost of the project and the length of time to completion at a minimum. Absent a Closeout Form template, the CPM will create a memorandum that includes all pertinent project information and data.

B. Account closure

- I. The party responsible for the project determines the amount of the outstanding encumbrances and moves the remaining funds to the CIP Unallocated Account (described earlier).
- II. Budget remaining 90 days after the completion of a project is considered available to be transferred to the CIP Unallocated Account.
- III. After remaining funds are transferred to the Unallocated Account, the Financial Services Department shall request the Clerk of Court to close the project's account/number as appropriate.

6. Quarterly CIP Report

- A. After each quarter, Capital Project Managers must create an electronic quarterly report outlining each of their capital projects and submit it to the Financial Services Department no later than the last day of the month subsequent to the end of a quarter (i.e. January, April, July, and October) for inclusion into the Comprehensive CIP Quarterly Report that is submitted to the CIP Team for review. Information on each project shall include, at a minimum:

- I. Project name and description
- II. Fiscal year the project was adopted
- III. Current budget amount
- IV. Current actual expenditures
- V. Current encumbered amount
- VI. Current "phase" of the project
 - 1) Percent of the total project that is complete

- 2) If completed, the Closeout Form shall be included within the Quarterly CIP Report submittal package

VII. Any project specific issues that may change the Board's originally expected project parameters

- 1) Over/under budget
- 2) Over/under completion time
- 3) Other

VIII. Expected/Actual completion date and total cost of project

IX. Any other pertinent information that is deemed important

7. Emergency CIP Purchases

- A.** CIP projects are deemed to be an emergency by the County Administrator, or designee. As such, reasonable funding latitude is given to stabilize the emergency then followed up with the required documents and action detailed previously.
- B.** Emergency purchase protocols must be followed as defined by the Flagler County Purchasing Manual.
- C.** This section is not meant to delay any immediate actions necessary to address emergency health and safety issues present.

RESOLUTION 2024 - 30

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, ESTABLISHING THE DEBT MANAGEMENT POLICY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is common for a local government to finance large capital purchases using a variety of debt instruments; and

WHEREAS, the County has an existing debt portfolio with several issuances; and

WHEREAS, the County will likely issue new debt or refinance existing debt in the future; and

WHEREAS, while the County has made sound financial decisions when issuing debt in the past, no formal stand alone policy has been established for such purpose; and

WHEREAS, rating agencies look favorably on local governments that have a strong debt management policy; and

WHEREAS, the Board desires to establish a debt management policy to reflect current debt practices; and

WHEREAS, the County's debt management policy will incorporate the Government Finance Officers Association's (GFOA) best practices for debt management; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AS FOLLOWS:

(1) That the Debt Management Policy, attached hereto and incorporated herein, will constitute the guidelines, procedures, and requirements for existing debt and future issuances of debt.


(2) That the attached Debt Management Policy supersedes and replaces any prior resolution or policy governing the same subject matter.

(3) That this Resolution shall take effect immediately upon execution.

[Signature page to follow.]

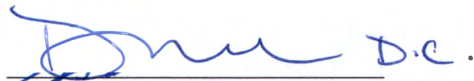
DULY ADOPTED this 15th day of April, 2024.

**FLAGLER COUNTY BOARD OF
COUNTY COMMISSIONERS**



Andrew S. Dance, Chair

ATTEST:



Tom Bexley, Clerk of the Circuit
Court and Comptroller

APPROVED AS TO FORM:

Sean S. Moylan Digitally signed by Sean S. Moylan
Date: 2024.04.01 17:00:10 -04'00'

Sean S. Moylan, Deputy County
Attorney

[Debt Management Policy to follow.]



Administrative Policy

Resolution Number: 2024 - _____
Review Date: 04/15/2024

Effective Date: 04/15/2024

This Administrative Procedure supersedes and replaces any previous versions

DEBT MANAGEMENT

Purpose: To provide a comprehensive and viable debt management policy which recognizes the capital improvement needs of the County.

Policy: Utilize debt to maximize the County's ability to provide the highest level services and infrastructure taking into account existing legal, economic, financial, and debt market considerations while balancing the taxpayers' ability and desire to pay.

Procedure:

1. No County debt issued for the purpose of funding capital projects shall be authorized by the Board of County Commissioners unless the project has been included in the capital improvement plan or until the Board of County Commissioners has modified the plan to include the project.
2. The County shall issue long-term debt only for:
 - A. The purpose of constructing or acquiring capital facilities and other capital assets as defined by the Statement of Governmental Accounting Standards Board No. 34 (GASB 34), specifically, Paragraph 19 as stated:

"...the term capital assets includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems"
 - B. Making major renovations to existing capital facilities and other capital assets.
 - C. Refinancing outstanding debt when sufficient cost savings can be realized or it is advantageous to do so. Debt shall be refinanced only for the purpose of achieving debt service savings, unless required to achieve specific debt management goals of the County.

The County will not refinance debt for the purpose of deferring scheduled debt service, unless unique circumstances are present. The County is aware that refinancing for the purpose of deferring debt service may have an impact on its credit rating.

3. The County may enter into long-term leases for the acquisition of major equipment or other capital assets when it is cost justifiable to do so.
4. Conduit debt, including bank eligible conduit bonds, may be issued/sponsored for activities (such as economic development, housing, or health facilities) that have a general public purpose and are consistent with the County's overall service and policy objectives. All conduit financings must insulate the County completely from any credit risk or financial exposure and shall be reviewed by the County's Bond Counsel and/or Financial Advisor, at the cost of the agency requesting the debt, before being submitted to the Board of County Commissioners for authorization and implementation.
 - A. No conduit debt shall be issued in any year if such conduit debt constitutes obligations ("bank eligible obligations") which would be taken into account in determining whether the County is a "qualified small issuer" within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended, for such year, unless:
 - I. A bank eligible obligation issuance fee, in addition to the amounts imposed by the County in connection with any Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) approval of the obligations, has been remitted to the County with respect to such bank eligible obligations, or
 - II. The County Administrator shall determine that the County has no intent to issue bank qualified debt during such calendar year.
 - B. If applicable, at the beginning of each calendar year, the County's Financial Advisor shall calculate, based on then-current market rates and assuming a \$10 million issue of debt maturing in 10 years:
 - I. The difference between interest rates on bank eligible obligations and non-bank eligible obligations of the County (the "differential"); and
 - II. The net present value amount determined by applying said differential over the projected 10 year period and based on the principal amount described above (the "bank eligible obligation issuance fee").
 - C. If the bank eligible obligations are to be part of a single plan of finance for the issuance of multiple installments of bank eligible obligations during a calendar year, the bank eligible obligation issuance fee shall nonetheless be due upon the first installment issued.

- D.** All bank eligible obligation issuance fees collected shall be held in trust by the County until the end of the calendar year in which they are collected. Notwithstanding the foregoing, if after a bank eligible obligation issuance fee shall be paid by one entity a second entity requests County approval of bank eligible obligations, the amount that would otherwise be paid by the second entity shall be one-half the bank eligible obligation fee paid by the first entity, and such payment when received by the County shall be paid over to the first entity. If a subsequent entity then requests County approval of bank eligible obligations, the same process would be repeated except that one third of the fee would be paid to the County, which would distribute the same equally to the first two entities, and so on. If the County did not issue any County debt during such calendar year that would have been bank qualified but for the fact that that conduit debt constituting bank qualified obligations were issued during such calendar year, the bank eligible obligation issuance fees shall be returned in proportionate amount to the entities that paid them; otherwise, said fees shall be retained by the County.

5. Financing Requirements

- A.** Cash surpluses, to the extent available and appropriable, shall be used to finance scheduled capital improvements if it is deemed to be the best financing method for that particular improvement.
- B.** Capital improvements related to enterprise fund operations, if the pay-as-you-go option is not feasible, should be financed solely by debt to be repaid from user fees and charges and other legally available sources generated from the respective enterprise fund's operation.
- C.** Capital improvements not related to enterprise fund operations, if the pay-as-you-go option is not feasible, shall be financed by debt to be repaid from legally available revenue sources able to be pledged for same.
- D.** Revenue sources shall be pledged for debt only when legally available and, in those situations where they have previously been used for operation and maintenance expenses and/or general operating expenditures, they shall be pledged for debt only when other sufficient revenue sources are available to replace operation and maintenance expenses and/or general operating expenditures as deemed appropriate by the Board of County Commissioners.
- E.** Where possible, capital expenditures shall be funded through pay-as-you-go programs, debt restructuring, and alternative financing mechanisms, such as grants, state loan programs or federal pilot projects.

6. Maturity Limitations

- A.** The County shall only issue debt with a maturity less than or equal to the projected life of the assets or improvements being financed. In no case will the term of any financing exceed the life of the asset being financed.

All financing through the issuance of debt shall be for a period not to exceed the useful life of that which is being financed, but in no event will the time to maturity (i.e., term) exceed 30 years.

- B.** All capital improvements financed through lease-purchase obligations shall be financed for a period not to exceed the useful life of the improvements.

7. General Debt Limitations

- A.** Rapid debt repayment is a goal of the County's debt management policies. Each borrowing shall be structured to repay principal as rapidly as the amount of the pledged revenue source will allow. Adjustment in repayment time frames may be modified to reflect changes in the interest rate environment, which may argue for shorter or longer retirement plans.
- B.** The County shall manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
- C.** The County shall strive to maintain debt ratios within the median range of industry recognized benchmarks (as identified in conjunction with the County's Financial Advisor).
- D.** The County shall not construct or acquire a public facility if it is unable to adequately provide for the identifiable annual operation and maintenance costs of the facility.
- E.** The County shall consider coordinating with other local government entities, to the fullest extent possible, so as to minimize the overlapping debt burden to citizens.
- F.** The County shall ensure that an adequate system of internal controls exists so as to provide reasonable assurance as to compliance with applicable laws, rules, regulations, and covenants associated with outstanding debt.

8. Debt Issuance Restrictions

- A.** The County shall market its debt through the use of competitive bid whenever deemed feasible, cost effective, and advantageous to do so. However, it is recognized that, in some situations, certain complexities and intricacies of a particular debt issue are such that it may be advantageous to market the debt via negotiated sale.
- B.** The County shall use the services of outside finance professionals selected using competitive bidding.
- C.** Credit enhancements (insurance, letters of credit, etc.) shall be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.

- D. In order to maintain a stable debt service burden, the County shall attempt to issue debt that carries a fixed interest rate. However, under rare circumstances and when deemed advantageous to the County, interest rate swaps and/or the issuance of variable rate debt may be utilized. In those instances, the County should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement as soon as practicable.
9. Refunding – The County may extinguish, retire, or pay-off existing debt prior to the debt reaching maturity if doing so is advantageous to the County and allowed by the covenants of the debt.
10. Refinancing
- A. The County shall continually monitor its outstanding debt in relation to existing conditions in the debt market and shall refinance any outstanding debt when sufficient cost savings can be realized.
- B. Outstanding debt may be refinanced as long as the net present value savings between the existing debt and the refinancing debt is equal to or greater than three percent (3%) without extending the maturity of the debt being refinanced, unless extenuating circumstances would justify a smaller percentage savings (e.g., historically low interest rates).
- C. The County may also refinance existing debt for the purpose of revising existing bond covenants to meet particular organizational and/or strategic needs of the County when it is advantageous to do so.
11. Disclosure Requirements – It is the policy of the County to endeavor to provide full and fair disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments and to provide appropriate ongoing secondary market information, in compliance with the requirements of applicable federal and state securities laws, rules, and regulations, including Securities and Exchange Commission Rule 15c2-12.
12. Investment of Bond Proceeds – The investment of bond proceeds shall be governed by the County's Investment Policy and any applicable bond covenants. In the event of conflicting policies, the more restrictive policy shall be enforced.
13. Arbitrage Reporting – The County shall establish a system of record keeping and reporting (or procure the services of a company specializing in arbitrage) to meet the arbitrage rebate compliance requirements of the federal tax code. This includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding and future debt issues.

14. Short-Term and Interim Financing

- A. Bond Anticipation Notes** – Where their use is judged by the Financial Services Department and the County's Bond Counsel and Financial Advisor to be prudent and advantageous to the County, the County may choose to issue Bond Anticipation Notes as a source of interim construction financing. Before issuing such notes, takeout financing for such must be planned for and determined to be feasible by the Financial Advisor.
- B. Tax (Revenue) Anticipation Notes** – Where their use is judged by the Financial Services Department and the County's Bond Counsel and Financial Advisor to be prudent and advantageous to the County, the County may choose to issue Tax or Revenue Anticipation Notes as a source of interim operating financing.
- C. Other** – Where their use is judged by the Financial Services Department and the County's Bond Counsel and Financial Advisor to be prudent and advantageous to the County, the County may choose to use other short-term financing tools such as a line of credit or pooled commercial paper programs.

15. Debt Affordability Assessment

- A. Article VII, Section 12** of the Florida Constitution requires that long-term debt pledged by the full faith and credit of the County can only be approved by voter referendum. For debt issues to be placed on the ballot, the Board must approve both the capital and financing proposals. There is no statutory limit on the amount of debt and corresponding tax levy the voters can approve.
- B. The Financial Services Department** implements debt management policies throughout all funds and is responsible for planning all debt issuance for the County including the use of short-term and long-term financing in consultation with the County's Financial Advisor.
- C. The Board** shall not enter into financing agreements without first receiving a recommendation from the County Administrator. The County Administrator's recommendation will come only after completing appropriate due diligence, including having all alternatives identified, and after consultation with the Financial Services Department, the County's Bond Counsel, and the County's Financial Advisor.
- D. The Financial Services Department** in consultation with the County's Bond Counsel and Financial Advisor shall be responsible for determining reasonable debt levels for the County as part of the annual budget process and capital improvement plan. Each year, the Financial Services Department shall review the County's ability to absorb and pay for long-term obligations (including new bond issues). The review process shall include recommendations on how much new debt can be afforded by the County. The Financial Services Department's recommendations shall be based on an analysis of the following measures using the below definitions:

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.

Index			
1/2 Cent Discretionary Sales Tax	390	Capital Improvement & Refunding Rev. Bonds, Series 2015	375
2024 Countywide Taxable Values	102	Capital Improvement Program	398
Acknowledgements	9	Capital Improvement Project Pages	404
Acronyms	479	Capital Improvement Revenue Bond 2015	391
Administration	140	Capital Improvement Revenue Note, Series 2020	380
Administration - Summary	138	Capital Preservation Fund	366
Adult Day Care	195	Capital Project Fund - Beach Renourishment	397
Ag Extension Services	231	Capital Projects	297
Airport	431	Carver Center	254
Alcohol & Drug Abuse Trust	286	CDBG Urban Development	338
Annual Budget Process	28	Classification of Funds	456
Appropriation Summary by Category BOCC Only - General Fund	97	Clerk of the Circuit Court and Comptroller	122
Basis of Budgeting and Requirements	26	Communications	141
Beach Restoration	300	Congregate & Home Delivered Meals	198
Beachfront Park Maintenance	389	Constitutional - Summary	113
Beachfront Parks Capital	388	Constitutional Gas Tax Fund	278
Bimini Gardens MSTU	332	Construction & Demolition Debris Landfill	448
Board of County Commissioners	6	Contact Us	7
Board of County Commissioners	139	County Attorney	204
BOCC Appropriation Summary	137	County Transportation Trust Fund - Road & Bridge	271
BOCC Expenditures of General Fund Departments	96	Countywide Taxable Property Value	101
Bond Grant Anticipation Note Series 2020	385	Court Innovations	292
Breakdown of a Homeowner's Tax Bill	104	Court Services/State Attorney/Public Defender	128
Budget Award	14	Court Tech. - Public Defender/Criminal Conflict & Civil Regional Counsel	289
Budget Calendar	31	Court Technology - Court Related Technology/State Attorney	288
Budget Highlights	19	Court Technology - Court Services	287
Budget in Brief	32	Courthouse Facilities	284
Budget Process Highlights	29	Crime Prevention	291
Building Department Fund	347	Culture & Recreation Impact Fees	307
Bull Creek Fish Camp	255	Cyber Security	178
Bunnell Landfill	449	Daytona North Service District	329
Bunnell Library	203	Debt Service Payments for FY 24-25	369
Capital Equipment Replacement Program	424	Debt Services - Summary	372

Index			
Debt Summary for FY 24-25	370	General Capital Projects	394
Description of Funds and Accounts	481	General Fund Revenues	132
Description of Object & Sub-Object Codes	458	General Services	236
Disater Fund	367	General Services Administration	237
Domestic Violence Trust	285	Geography	10
Dune Restoration Project Special Assessment 2018B	392	Geospatial Info Systems	177
Economic Development	160	Glossary of Terms	470
Economic Opportunity	327	Governance, Economy, Etc	12
Emergency Communications - E-911	354	Government Services Building (GSB)	248
Emergency Management	212	Grants	363
EMS	224	Growth Management	339
EMS Trust Impact Fee	326	Guardian Ad Litem	130
Engineering	206	Hammock Dunes CDD	330
Enterprise and Internal Service Funds - Appropriation Summary	430	Health & Human Services	183
Environmentally Sensitive Lands	303	Health & Human Services Administration	184
Environmentally Sensitive Lands	305	Health Insurance Fund	450
Environmentally Sensitive Lands	396	History	11
Environmentally Sensitive Lands (Old Fund)	304	History of Taxable Value and Millage Rates	105
Espanola Special Assessment	333	Housing	335
Facilities Management	244	Human Resources	145
FCSO Internal Charges	266	Human Services	185
Financial Services	153	Innovation Technology	172
Fire Rescue Trust Impact Fee	325	Innovation Technology	353
Fire/EMS Equipment	230	Insurance	268
Fire/Rescue	217	Interfund Transfers	263
Fire/Rescue	219	IT Department	173
Fire/Rescue Administration	218	IT Project Management	179
Five-Year Projections	108	IT Replacement Fund	358
Fleet Management	238	Judicial - Summary	127
Flight Operations	226	Justice Center - General Obligation Bonds, Series 2015	373
FTE Authorization Summary by Department	81	Juvenile Diversion	290
Fund Balance History by Fund	74	Land Management	162
Fund Classifications	35	Law & Legal Funds	280

Index			
Law Enforcement Education Funds	267	Pay Plan	495
Law Enforcement Trust	282	Personnel Services Category All Funds - BOCC Only	79
Law Enforcement Trust Impact Fee	324	Pooled Expenditures	259
Law Library	283	Population & Authorized Position Counts	78
Legal Aid	281	Position Summary by Department	84
Library	199	Pretrial Services Supervision	129
Library Trust Impact Fee	316	Princess Place	256
Limited Ad Valorem Tax Refunding Bonds, Series 2016	382	Princess Place Eco-Cottages	257
Long-Term Financial Planning	107	Promos & Advertising	298
Marineland Acres Drainage Basin District	395	Property Appraiser	118
Medical Examiner	264	Property Tax Levied for General Fund	100
Message from the County Administrator	15	Property Taxes for a home valued at \$300,000	103
Municipal Svcs Fund - Planning & Zoning, Code Enforcement	340	Public Safety Communications Network	359
Natural Resource Land	168	Public Safety Impact Fees	323
Neighborhood Stabilization Program 3 (NSP3)	337	Public Safety Software	180
New Sheriff Ops Center	393	Public Transportation	241
Non-Departmental	258	Recreation Facilities	249
North Malacompra Drainage Basin District	331	Reserves	265
Office of Management and Budget	154	Reserves Summary by Fund	71
Office of Procurement and Contracts	157	Residential Solid Waste	446
Old Kings Road Landfill	447	Resolution 2023-69 - Budget Management Policy	548
Opioid Settlement	301	Resolution 2023-71 - Capital Improvement Program Policy	563
Organization Chart	13	Resolution 2024-30 - Debt Management Policy	574
Other Contacts	8	Resolution 2024-34 - Financial Management Policy	558
Palm Coast Library	202	Resolution 2024-77 - Adopt Tentative Budget	503
Park Impact Fee D1	308	Resolution 2024-81 - Adopt Final Millage Rates	524
Park Impact Fee D2	309	Resolution 2024-82 - Adopt Final Budget	527
Park Impact Fee D3	310	Revenue and Expenditure Summary of the General Fund	95
Park Impact Fee D4	311	Revenues and Expenditures Summary by Fund	40
Park Impact Fee Zone 1	312	Rima Ridge Special Assessment	334
Park Impact Fee Zone 2	313	Risk Fund	453
Park Impact Fee Zone 3	314	Rolling Stock	426
Park Impact Fee Zone 4	315	Rolling Stock Replacement Fund	454

Index			
Schedule of Interfund Transfers	70	Taxable Special Assessment Revenue Note, Series 2018B	379
Senior Services	191	Teen Court	293
Sheriff	114	Tourist Development	294
Solid Waste (Landfills)	443	Tourist Development Tax Revenue Bond, Series 2017	384
Solid Waste/Landfills	442	Transportation Impact Fee - D1	321
Source of All Funds	38	Transportation Impact Fee - D2	322
Special Assessment Funds	328	Transportation Impact Fee - East New	320
Special Revenue Funds Appropriation Summary	270	Transportation Impact Fee - West	319
State Housing Initiatives Partnership Program (SHIP)	336	Transportation Impact Fee East - Old East	318
Strategic Plan Focus Areas	25	Transportation Impact Fees	317
Summary of Expenditures/Expenses - All Funds	67	TRIM Process	30
Summary of Financial Policies	468	United States Consumer Price Index (CPI)	106
Summary of Florida Statutes Pertaining to County Budgets	469	Unmanned Aerial Systems	182
Summary of Outstanding Debt	371	Use of All Funds	39
Summary of Personnel Services All Funds - BOCC Only	80	Utility Regulatory Authority	306
Summary of Revenues - All Funds	64	Value Adjustment Board	262
Supervisor of Elections	124	Vessel Registration	253
Tax Collector	120	Veterans Services	150
Tax Increment Value	261	Washington Oaks Park Dune Restoration	302
Taxable Special Assessment Revenue Note, Series 2018	377		



ADOPTED BUDGET
FY 2024-2025