

FY 2022-2023

October 1, 2022 - September 30, 2023

Flagler County

ADOPTED BUDGET



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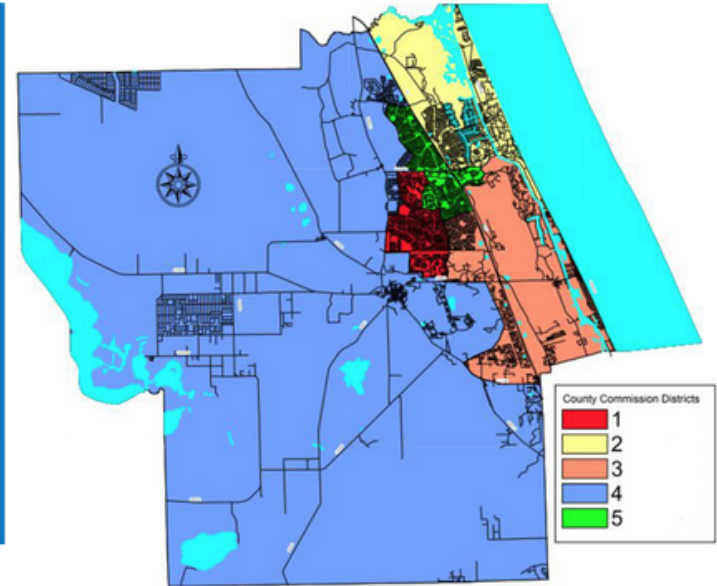
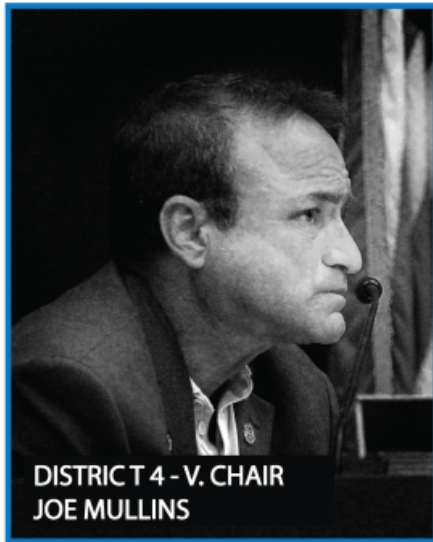
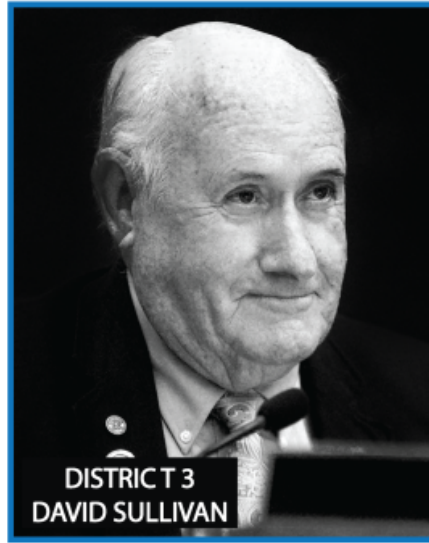
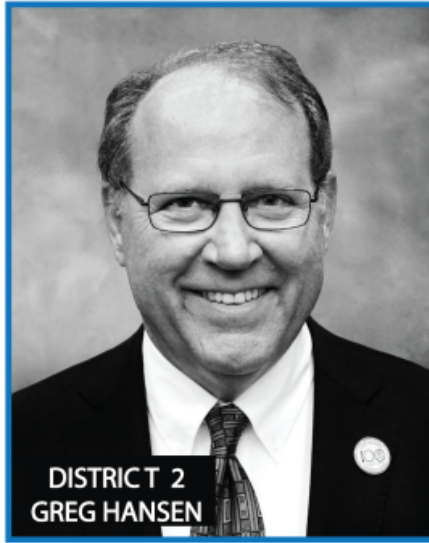
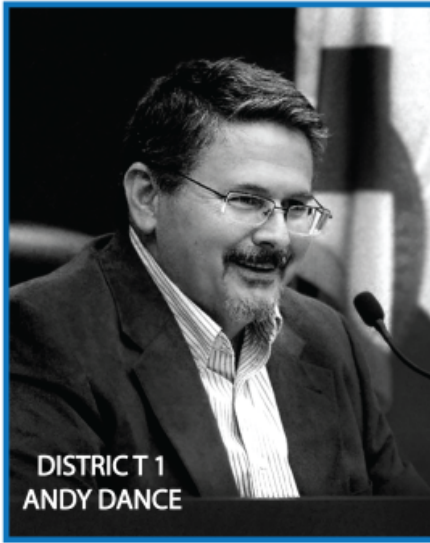
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FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS



FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

ADOPTED BUDGET

Fiscal Year 2022-2023
October 1, 2022 - September 30, 2023

CONTACT US

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FY 2022 - 2023 ADOPTED BUDGET

Prepared by:

**The Flagler County Board of County Commissioners
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GEOGRAPHY

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

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

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

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

GOVERNANCE

Flagler County is structured to be responsive to the public. The county is governed by an elected five-member Board of County Commissioners. Residents also elect five Constitutional officers: Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

Flagler County's administrative departments are operated under the purview of the County Administrator and include: Airport, Emergency Management, Engineering, Extension Services, Fire/Rescue, Land Management, Financial Services, General Services, Growth Management, Health and Human Services, Human Resources, Innovation Technology, Library, and Tourist Development.

EDUCATION

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

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

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

POPULATION

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

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

Source: Office of Economic and Demographic Research

ECONOMY

The total Just Value of property in Flagler County in 2021 was \$16,558,356,483 with a Taxable Value of \$10,736,806,225.

According to Realtor.com, the median price of homes sold was \$346,500 in January 2022 compared to \$277,000 in January of 2021.

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

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

Sources: Office of Economic and Demographic Research
Realtor.com

HISTORY

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

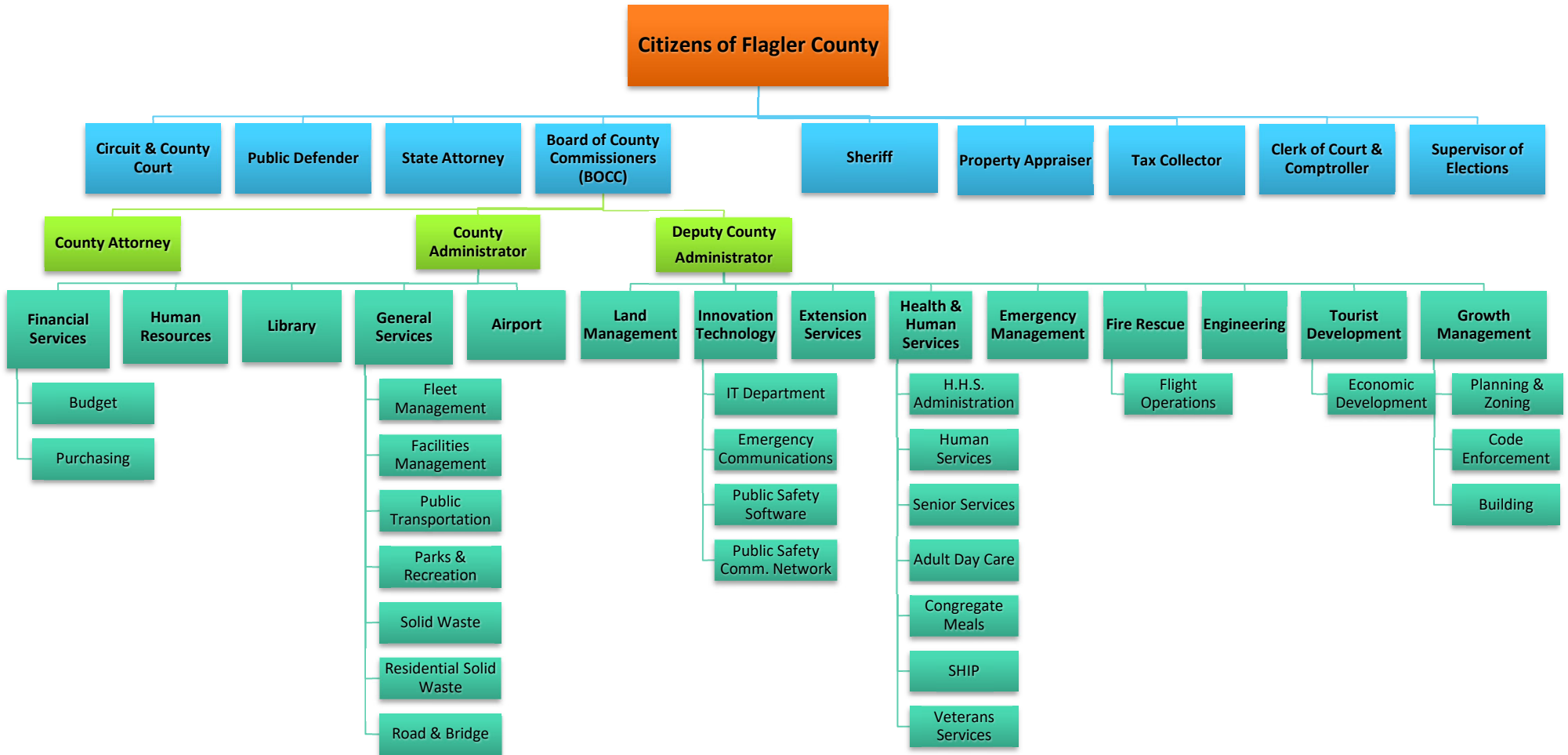
European settlement in Flagler County began during the time of the Spanish occupation of St. Augustine. During the subsequent British occupation, "Kings Road" was built connecting South Georgia with the Turnbull Colony at New Smyrna, which provided greater access to the area. Portions of the road remain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

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

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

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

Organizational Chart



GOVERNMENT FINANCE OFFICERS ASSOCIATION STATEMENT:

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Flagler County, Florida, for its Annual Budget for the fiscal year beginning October 01, 2021. 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, 2021

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 2023 Adopted Budget
Date: October 1, 2022



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 2023 Flagler County Financial Plan, including the Capital Improvement Program Financial Plan for Fiscal Years 2023 through 2027.

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 FY2023 budget.

VISION, MISSION STATEMENT, VALUES AND FOCUS AREAS

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

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

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

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

Strategic Focus Areas:

Effective Government

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

Economic Vitality

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

Growth and Infrastructure

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

Public Health and Safety

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

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

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



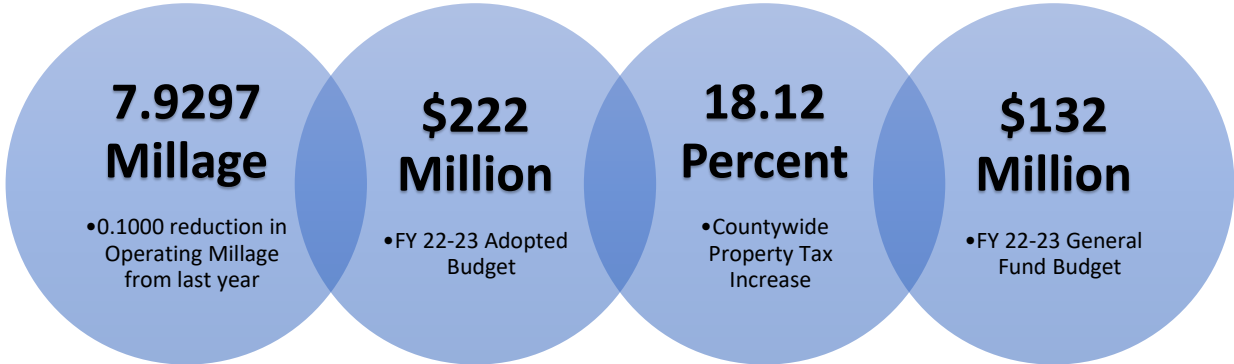
Budget Highlights

Fiscal Year 2022-2023

Budget Summary

Flagler County’s adopted fiscal year 2022-2023 budget of \$222 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 operating Millage
- Status-quo operating budgets except for areas of significant need.
- 6.1% 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 2022-23 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 7, 2022 followed by the 2nd and Final Public Hearing was held on Monday, September 19, 2022.

The adopted Fiscal Year 2022-23 balanced budget totals \$221,970,665. As adopted, the countywide and dependent special taxing district budgets for fiscal year 2022-2023 are as follows:

Taxing Entity	Fiscal Year 2022-23 Budget
County Wide Budget	\$220,459,636
Daytona North Service District Fund	523,777
Rima Ridge Mosquito Control District Fund	42,791
Espanola Mosquito Control District Fund	29,109
Painter’s Hill Seawall District	98,835
Bimini Gardens Road Maintenance Fund	54,247
Marineland Acres District	521,657
North Malacompra Drainage District	240,613
Total-All Taxing Entities	\$221,970,665

The countywide operating millage rate is adopted at 8.0547 mills which is 12.37% above the rolled back rate of 7.1679 mills. This represents an overall decrease of 0.1000 mills of the countywide operating millage rate from FY 2021-22 to FY 2022-23. The General Fund millage rate of 7.9297 mills will generate a total of \$95,479,083 (@ 95%), which is an increase of \$13,629,788.

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

Millage Rate – The adopted fiscal year 2022-23 General Fund budget includes an adopted millage rate of 7.9297 mills. Property Taxes represent 89.90% of the current year revenues (i.e., total available resources of \$132,739,134 less cash carried forward of \$26,536,537).

Based on the 2021 certified taxable values, which were received from the Property Appraiser on July 1, 2022. The following is a summary of the property tax revenues included within the adopted fiscal year 2022-23 budget:

Fund	Adopted Millage Rate	Ad Valorem Tax Revenue @ 95%
Operating:		
General Fund	7.9297 Mills	\$95,479,083
Remainder of ESL	0.1250 Mills	1,505,087
Debt Service:		
2016 ESL	0.1250 Mills	1,505,087
2015 General Obligation Bonds	0.1665 Mills	2,004,775
Total - All Funds	8.3462 Mills	\$100,494,032

Non-Ad Valorem (Per Parcel or Per Front Foot) Assessment Revenues – As presented, the FY 2022-23 budget includes a total of \$2,833,935 in non-ad valorem special assessment revenues which will be collected by the tax collector as a part of the uniform methods of tax collections. The specific amounts included within the budget are as follows:

Taxing Entity	FY 2022-23 Special Assessments
Residential Solid Waste Collection Fund	\$2,310,000
Daytona North Service District Fund	260,000
Rima Ridge Mosquito Control Fund	2,400
Espanola Mosquito Control Fund	1,300
Painter’s Hill Seawall District	98,835
Bimini Garden MSTU Fund	5,400
Marineland Acres District	121,000
North Malacompra Drainage District	35,000
Total	\$2,833,935

Sales and Use Taxes – The adopted fiscal year 2022-23 budget contains a total of \$9,598,309 in sales and use taxes from the following sources:

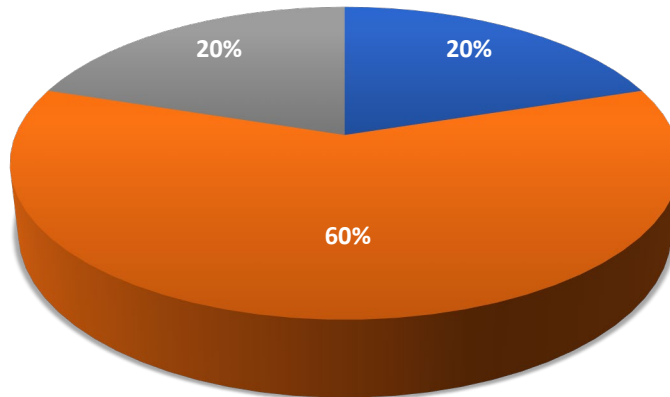
Description	Adopted Fiscal Year 2022-23
Local Government Half Cent Sales Tax	\$3,156,073
Local Option Small County ½ Cent Sales Surtax	3,750,000
Local Communications Services Tax	208,297
Local Option Tourist Development Tax	4,000,000
Total	\$9,598,309

Estimated proceeds from the Local Government Half Cent Sales Tax Clearing Trust Fund of \$3,156,073 have been included in this year’s budget. Also included is \$3,750,000 from the Local Option Small County Sales Surtax. This represents an increase of \$266,060 from the \$3,483,940 included in the fiscal year 2021-22 budget. These proceeds from the Local Option Small County ½ Cent Sales Surtax are budgeted in a Capital Projects Fund which includes expenditures for projects such as Carver Gym Expansion and land and design costs of a future fire station. The Local Government Half Cent Sales Tax revenue is mainly budgeted in the Capital Improvement Bond Fund 212 that was used for construction of the Jail Expansion, Sheriff’s Operations Center, the GSB Complex and the West Side Fire Station. The amount of proceeds expected to be received from the Local Communications Services Tax is \$208,297.

The Local Option Tourist Development Tax budget is \$4,000,000, an increase of \$1,250,000 from fiscal year 2021-22.

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

Tourist Development Tax Distribution

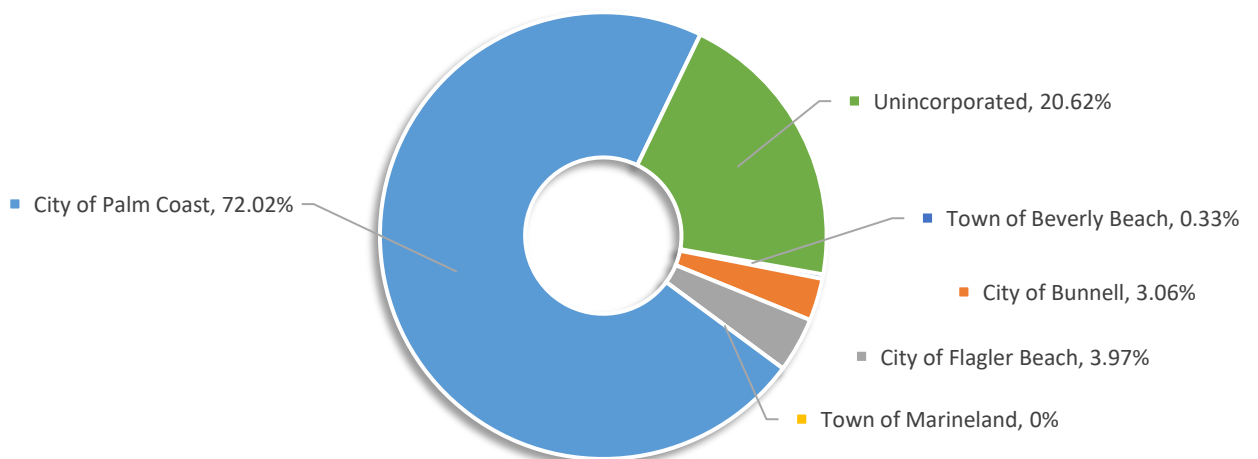


■ Capital Projects (Fund 1109) ■ Promotions & Advertising (Fund 1110) ■ Beach Restoration & Maintenance (Fund 1111)

Motor Fuel Taxes – A total of \$2,942,323 is included in the proposed fiscal year 2022-23 budget in motor fuel tax revenues. This amount may be summarized as follows:

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

Each of the four types of motor fuel tax revenues have limitations as to how they can be utilized, for example, Constitutional Fuel Tax is limited to eligible transportation related expenditures. Note that through cooperative agreements between Flagler County and the Flagler County municipalities, the proceeds of the six-cent local option fuel tax are remitted by the State Department of Revenue directly to each jurisdiction. For fiscal year 2022-23, the distribution percentages are as follows:



Licenses, Permits, and Fees – The amounts from these sources total \$2,444,488 which represents an increase of \$816,071 from the \$1,628,417 included within the adopted fiscal year 2020-21 budget. This revenue category includes a number of different sources including building permit fees and right of way utilization fees.

Cash Carry Forward (Fund Balances) or Net Assets – These amounts are defined as the expected amounts that the preceding year’s actual receipts exceed expenditures and are generally used to fund various budgets until receipt of ad valorem tax and non-ad valorem per parcel assessment revenues, which normally occurs in November or early December. This year’s Adopted Budget includes \$69,056,453 in fund balance (or Net Assets) brought forward, which represents 31.11% of the total adopted budget of \$221,970,665. The budgeted amount of fund balance (net assets) brought forward are included in 52 funds, which are summarized as follows:

Fund	Budgeted Fund Balance
General Fund	\$26,536,537
ESL 2008 Referendum	5,370,085
Bond – Cap Imp Ref Rev S2016	4,007,086
County Transportation Trust	3,046,414
Tourist Development Tax – Capital	2,981,121
Tourist Development Tax – Promos & Advertising	2,667,357
Health Insurance	2,527,951
Transportation Impact Fees East Old	2,350,532
Public Safety Communications Network	1,445,463
Airport	1,408,041
All Other Funds	16,715,866
Totals – All Funds	\$69,056,453

Comments on Expenditures:

Personnel Services – As included, appropriations for personnel services total \$37,942,170, which represents an increase of \$5,447,371 from the \$32,494,799 included in the adopted fiscal year 2020-21 budget. The increase is primarily attributable to a 6.6% cost of living adjustment (COLA). The large COLA increase is attributable to the higher-than-normal increases in Consumer Price Index (CPI).

Employer retirement contributions total \$5,422,247 which represents an increase of \$1,506,271 from the \$3,915,976 in the adopted fiscal year 2021-22 budget. The following is a retirement rate comparison from last fiscal year to the current adopted budget:



Employee Class	Rates for Fiscal Year	
	2021-22	2022-23
Regular	10.82%	11.91%
Special Risk	25.89%	27.83%
Elected Officers	51.42%	57.00%
Senior Management	29.01%	31.57%
DROP	18.34%	18.60%

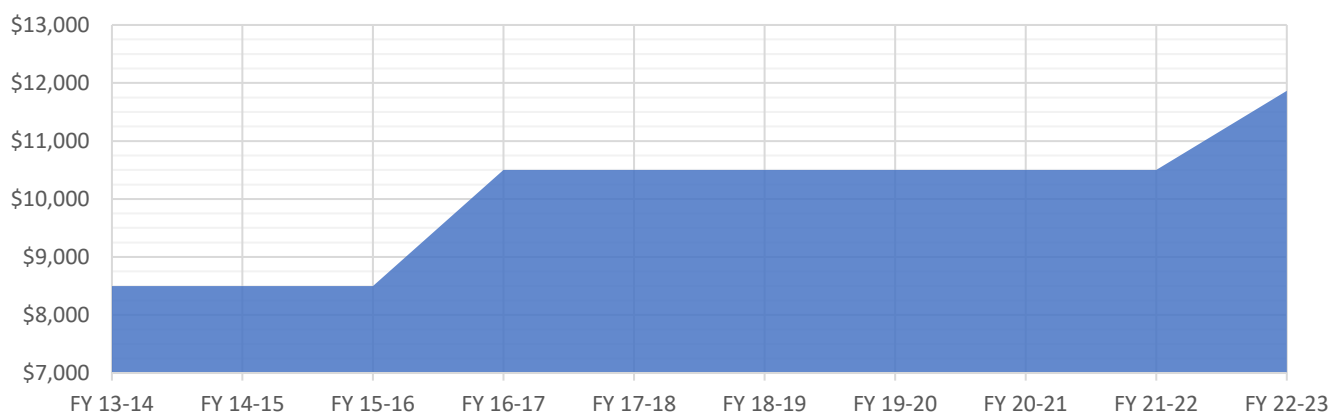
The Adopted Budget includes a total of 408.325 Full-Time Equivalent (FTE) positions in the Flagler County Board of County Commissioner departments (i.e., excluding Constitutional Officers). This represents an increase of 4.0 FTEs from the 404.325 FTE positions included in the fiscal year 2021-22 budget.

There is a total of \$1,375,557 in budgeted overtime costs. This represents an increase of \$211,427 from the \$1,164,130 included in the fiscal year 2021-22 budget. Approximately 86.51% of the budgeted overtime is included in the Fire Rescue Department for Fire Services, in both regular and scheduled overtime.

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

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

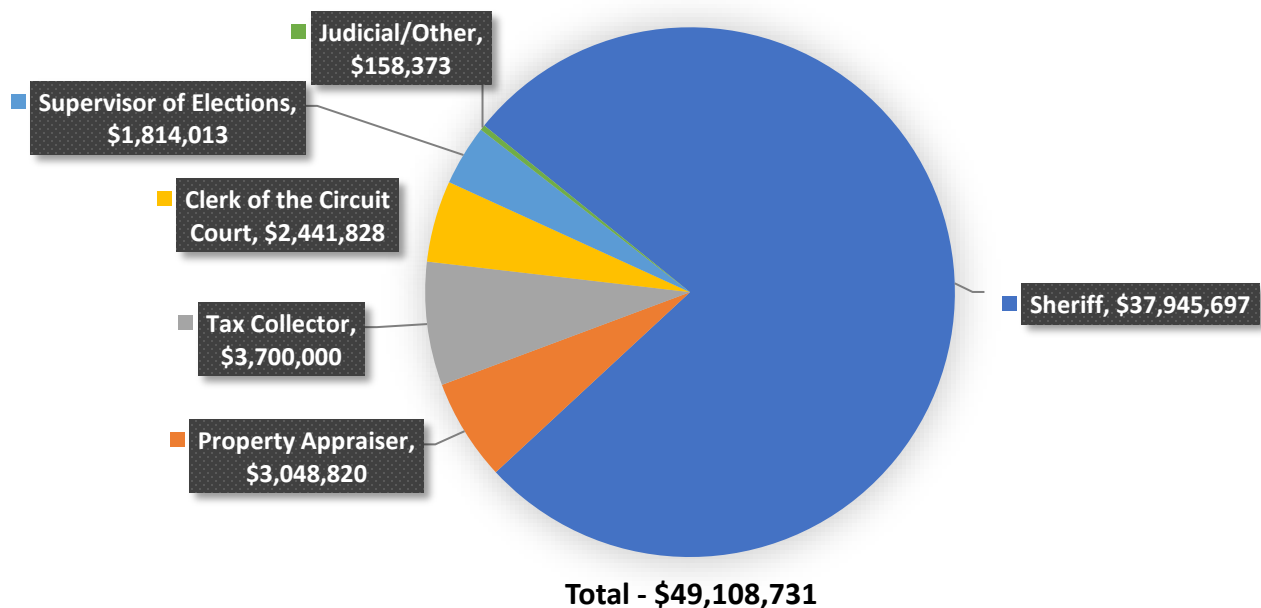
Health Insurance Amount Budgeted per Employee by Fiscal Year



The Health Insurance Fund budget has decreased by \$2,559,372 from \$13,385,653 in the Adopted FY 2021-22 budget to \$10,826,281. This significant increase is due to the Sheriff’s Office leaving the County’s health insurance plan. At the end of FY 2021-22, the anticipated retained earnings balance in the health insurance fund is expected to total \$2,527,951. The retained earnings in this fund are monitored with the intention of utilizing any undesignated balance (i.e., after subtracting the estimated amount necessary to pay for claims incurred but not paid) for the purpose of creating a method of stabilizing the premiums charged for participation in the health care program.

Operating Expenditures – The total operating expenditures budget increased by \$5,471,481 from \$30,214,690 in fiscal year 2021-22 to \$35,686,171.

Constitutional Officers – The total funding support recommended for the Flagler County Constitutional Officers represents an increase of \$7,607,588 from \$41,342,770 in the fiscal year 2021-22 budget, to \$48,950,358. An additional \$158,373 is provided for Judicial/Other expenditures. The funding provided to each of the five constitutional officers is summarized as follows:



Capital Outlay – Capital Outlay funding totals \$6,437,395. Capital Equipment includes Library Materials and the County’s annual Rolling Stock Replacement Plan.

The Adopted Capital Improvement Program for the fiscal year 2022-23 is \$11,466,247 with 20 projects. Projects include River to Sea Restrooms, Hidden Trails Playground and Sunshades, Dune Walkovers, Design/Land Purchas of Fire Station #62/Administration Building, and the replacement of flooring on the 1st and 2nd floors of the Justice Center. Per our Adopted Capital Improvement Policy, Projects are submitted by members of the Capital Improvement Program Team. Projects that are vested by this team are included in the annually adopted Capital Improvement Plan. Projects included in the 1st year are fully

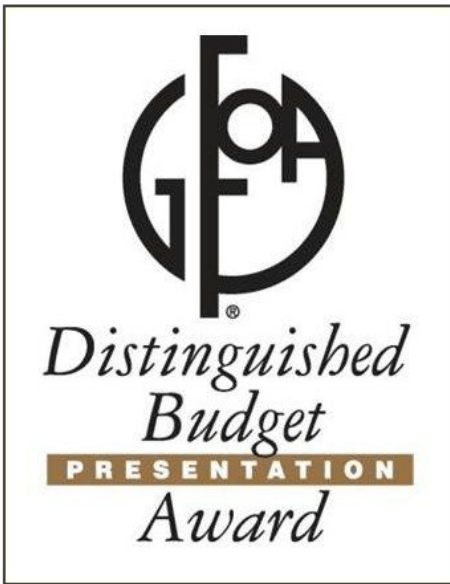
funded. Projects listed in the 2nd year are financially feasible. Projects in the 3rd-5th years are considered reasonably able to be funded. Projects that have insufficient funding sources identified are included in the Unfunded List. Most of the funding for these projects comes from state and federal grants. Other major sources include Gas Taxes and the General Fund.

Debt Service – Debt service includes the costs of liquidating long-term liabilities of the County, such as principal and interest on bond issues, notes, and contracts payable and related expenditures. The debt service expenditures of \$10,737,029, included represents an increase of \$887,669 from the \$9,849,360 included in the fiscal year 2021-22 budget. The increase is primarily due to the increase in costs related to the New Sheriff’s Operations Center debt. Debt Service expenditures vary depending on the number of periodic installments of principal and interest due on long-term obligations during a particular fiscal year. Details of all countywide debt service obligations are included in Section 5 of this document.

Interfund Transfers Out – As presented, the adopted budget includes a total of \$5,758,630 in interfund transfers. The General Fund has planned to transfer \$1,425,000 for General Capital and Capital Preservation projects, \$2,000,000 to the Public Safety Communication Network fund for radios and user fees, \$204,822 to the Legal Aid fund, Drug Court, and Teen Court, and \$1,405,908 for the New FCSO Operations Center debt service from Non-Ad Valorem Revenues.

Reserves and Contingencies – A total of \$66,495,867 has been budgeted for the provision of reserves. Pursuant to the provisions of the Board’s adopted Budget Management Policy, the Board is required to fund a reserve for cash to be carried forward in the General Fund is a minimum of 5%, with a goal to reach two months of operating expenses in the Assigned and Unassigned Fund Balances. The fiscal year 2022-23 budget includes a General Fund Reserve for Contingency of \$5,609,769. This figure represents 5.4% of Operating Revenues.

Distinguished Budget Presentation Award – The Government Finance Officers Association of the United States and Canada (GFOA) established the Distinguished Budget Presentation Awards Program in 1984 to recognize exemplary budget documentation by state, provincial and local governments, as well as public universities and colleges. Entities participating in the program submit copies of their operating budget for review. Each budget document is evaluated using a comprehensive evaluation checklist and those judged proficient receive the Award. In March 2022, GFOA awarded Flagler County the Distinguished Budget Presentation Award for the adopted fiscal year 2021-22 budget. Flagler County has received the Distinguished Budget Presentation Award for each of the past twelve years. Our current budget document for fiscal year 2022-23 and the application for the Distinguished Budget Presentation Award will be submitted to the GFOA to determine its eligibility for another award. We believe that our current budget meets the high standards required by the GFOA as we strive for excellence for the thirteenth straight year.



Notes – On September 19th, 2022, the Board adopted a new Strategic Plan. Due to the timing of the adoption of the Strategic Plan with the fiscal year 2022-23 budget creation and subsequent adoption, most of the budget will reference the previously adopted Strategic Plan updated in 2018.

In the first quarter of calendar year 2022, staff in coordination with the Clerk of the Circuit Court and Comptroller’s Office implemented the financial phase of a new Enterprise Resource Planning (ERP) software called Tyler Munis. The FY 2022-23 Adopted Budget is a transitional budget between the legacy system and the new ERP.

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 respective 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.

The development of this year’s adopted budget has taken reflection and discipline to focus on internal operations and continue to answer the tough question of, “how can we make this sustainable?”. The Adopted Budget has been a group effort, and I would like to extend my appreciation for the participation and understanding from the Senior Staff Leadership team, their dedicated staff, and the Elected Officials to address these concerns and provide a budget that continues to meet the county’s vision. And a special thanks to the Financial Services’ Budget Team, truly, their long hours and dedicated performance make this budget presentation possible. As we continue to navigate the impacts on our economy and the sustainability of our organization while remaining focused on the continued value of service provided to the residents, businesses, and visitors, I appreciate the confidence and support the Board of County Commissioners have shown me and our tremendous staff. Thank you to our employees who through their dedication and commitment, continue to deliver quality services to our community. I am truly grateful and proud to work alongside such dedicated public servants.

I appreciate the opportunity to serve as the Flagler County Administrator and pledge to continue the successful progress that has been made over the last year. As one of the most important aspects of that pledge, and as indicated above, my staff and I stand ready to work with you in implementing the Fiscal Year 22/23 Budget.

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

Respectfully Submitted,



Heidi Petito
County Administrator



2018 Strategic Plan Flagler County Board of Commissioners





Strategic Plan 2018 - Goals, Objectives and Actions

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May 2018

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Board of County Commissioners



From Left to right: Vice (Dist. 5), Commissioner Nate McLaughlin (Dist. 4), Commissioner David Sullivan (Dist. 3), Chair Gregory Hansen (Dist. 2) and Commissioner Charles Ericksen, Jr. (Dist. 1)

Chair Donald O'Brien, Jr.

Special Acknowledgments:

Craig Coffey
County Administrator



Albert Hadeed
County Attorney



The Commission's Vision Statement for Flagler County in 2028

It is the year 2028 - a decade since creation of the Flagler County Strategic Plan - and a higher quality of life in our community has surpassed expectations. The economy is diversified and provides high-wage jobs, including stem-related jobs, and high levels of employment that increase the median income of Flagler citizens. Natural resources, including water and environmentally important lands, are protected and conserved as the County has continued to acquire land for parks. Arts, culture and education are cherished and nurtured, as are Flagler's ecological, architectural, and historic resources. Indeed, ecotourism, parks, bicycle trails and locations are widely acknowledged as key parts of the County's identity. Local governments work collectively to provide and plan enhanced services in the areas of: public safety and first responders, transportation, recreation, social services and utilities while planning effectively for the future. As a result, all levels of education are supported; students stay or return after graduation for available jobs; and the needs of all of Flagler's residents, including seniors' are met. Residents express a high degree of satisfaction with their community and their local governments.



Commission Leadership

Core Values

Service, Integrity, Accountability,
Respect, Collaboration, Stewardship,
Transparency, Performance

Governance

Leader in local governance with innovative, competent, and responsible public servants, committed to promoting integrity, creating meaningful opportunities for citizen engagement and co-creation, and ensuring fiscal stewardship.

Leadership

- Provide effective and efficient public services which strengthen our community quality of life.
- Provide the foundation for the delivery of exceptional service operations for the citizens of Flagler County.
- Act with foresight to ensure the long-term health and well-being of the communities.
- Work with the Administrator to seek a balanced approach to deliver multi-benefit projects, programs, and services in an economically, environmentally, and socially responsible way.
- Serve as a liaison engaging citizens and local, state and federal officials, organizations, associations, and committees to create a quality of life for our community that is equitable, just, and sustainable.
- Continue to promote collaboration and transparency.
- Require the highest standards of professionalism, ethics and integrity.
- At a minimum, as part of the Florida Association of Counties, obtain the Certified County Commissioner Accreditation and consider the Advanced County Commissioner, Torchbearers and Government Education programs.

Introduction

The planning horizon for the 2018 Strategic Vision is the year 2028 and beyond, or around ten years into the future. The Plan represents an evolution of the original plan that was developed in 2010 and continues to build upon the original six (6) target areas which included:

1. Diversified Economy, Increased Commercial and Industrial Tax Base, Sustainable Business Community
2. Effective Land Planning and Growth Management – Comprehensive Plan and Land Development Regulations
3. Protecting the Environment, Preserving Our Natural Resources
4. Preserving Our Heritage
5. Social Services
6. Infrastructure and Public Services

The 2013 Update built upon the target areas as well, but revised some of the original strategic goals and objectives while refining the objectives at a project level. Under the title of “Public Facilities and Public Services” there were fifteen (15) projects. “Recreation and Tourism” had twenty-six (26) projects. The project level objectives provide direction to staff so that time and efforts can be devoted to accelerate the development of the priority objectives. As part of the 2018 planning process, a report card was presented that provides a snapshot of the many achievements to date.

With the 2018 update, when reflecting on where we are now, who could have anticipated the impact of personal computers/tablets, cellular phones and social media would have on local government? The world and our community are impacted daily by technological, economic, and societal changes in ways that present challenges to the way local government has traditionally operate. Additionally, the County’s population will be growing, aging and diversifying in the years to come. As a result of these demographic shifts, service delivery needs will also be evolving.

In appreciation of that reality, this Strategic Plan demonstrates, through its content, the Commission’s commitment to continue to respond to service needs directly, where appropriate. The framework of this plan defines and coordinates the County’s response to the greater scope of needs and services required by Flagler residents.

Recognizing the expanding needs for services, the original 2010 six (6) target areas have grown to eleven (11) target areas in 2018. The added target areas depicted on the following page make up the heart of the plan and will help guide the County’s funding decisions, project prioritization and resource usage.

STRATEGIC TARGET AREAS - ELEVEN (11)



The Commission strategies include eleven (11) target areas that are linked to twelve (12) goals representing a long-term focus on emphasizing key areas. These goals are coupled with ninety (90) objectives and three hundred two (302) actions that are both short- and long-term in nature. Outlined are the objectives specify particular directions within the goal areas. The action items for each objective identify a few key ways to make significant progress on these objectives. Some of these involve resources and some do not. The actions for a given objective is based on funding availability, opportunity, timing, and the like.

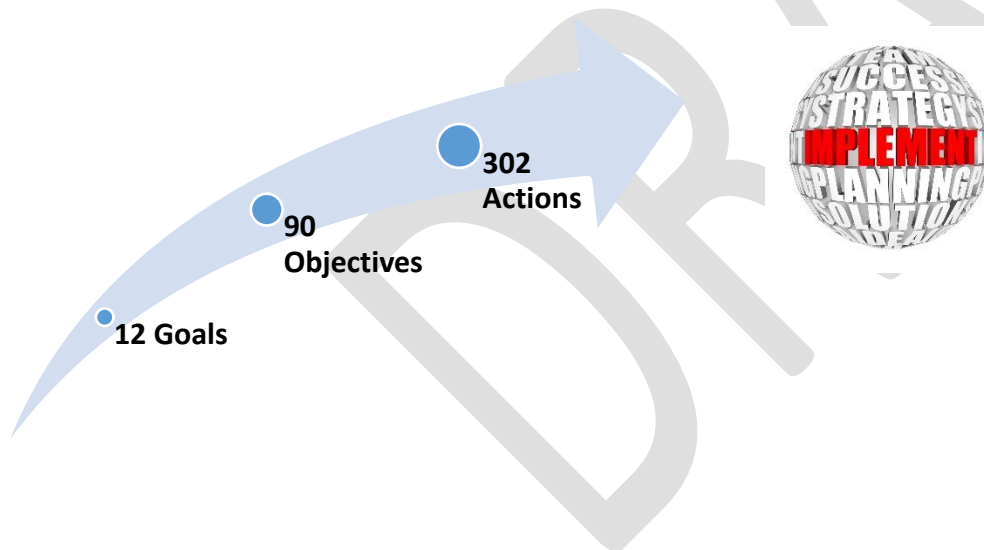
With the clear vision established by the Strategic Plan and continued leadership, the achievements from this plan will result in positive experiences for the entire community and its quality of life.

Inter-Governmental Collaboration/Cooperation and Public/Private Partnerships

As local governments work to navigate fiscal constraints and growing or changing service demands, it is acknowledged that collaborative/cooperative efforts hold the potential for improvements in efficiency and effectiveness. Some of the efforts contained within the 2018 Strategic Plan are reliant on collaboration and cooperation with municipalities, not-for-profit agencies and civic groups.

Implementation

The County is committed to the ongoing responsibility of implementing the Strategic Plan while carefully reviewing the viability and financial impact of each action. Implementation requires an understanding of plan costs and commitment to its funding, collaborative/cooperative partnerships, and human resources.



Top Priorities

While all of the eighty nine (90) objectives are important to pursue, the Commission recognized that the County simply does not have the resources and manpower to pursue all the objective at the same time or with the same degree of effort. Commissioners therefore identified twenty three (23) top tier of priorities, as guidance to staff. These include general areas of emphasis and specific objectives.

The Commission recognized that ensuring public safety is perhaps its most important responsibility and therefore its highest priority. In addition to Public Safety, Preservation of Natural Resources was also recognized as important and as receiving overwhelming support among County residents. Because the County has already committed to the actions needed to move it forward, fewer specific objectives related to it appears in the top priorities. Water, sewer and stormwater is another area of high importance and the Commission noted these as urgent issues for the County. Emphasis was also placed on continuing to engage in a concerted economic development effort to diversify the tax base to continue to support sustainable economic growth and prosperity.

Of the eleven (11) target areas, twelve (12) goals, ninety (90) objectives and three hundred two (302) actions, the Commission's twenty three (23) highest priority objectives are presented as follows:



Top Priorities

Diversified Economy, Increased Commercial and Industrial Tax Base, Sustainable Business Community

Goal: A.1. - A diversified economy providing a range of job opportunities that raise median County income, a high level of employment, and increased tax base.

Obj.A.1.1 - Continue to develop an economic development plan that:

- works toward a target for the percentage of the tax base that should be commercial and industrial;
- periodically reviews and amends identified targeted businesses and industries;
- continues to maintain performance based economic incentives to attract targeted businesses and industries; and
- incorporates the Comprehensive Economic Development Strategy (CEDS) wherever possible.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Conduct periodic economic retreats with the Economic Innovation Committee to keep the plan up to date and economic activities focused.
2. Continue to share the County's economic plan and economic activities with Flagler cities and other economic partners.
3. Identify economic development activities that can be advanced as part of the annual budget process for potential funding and implementation.

Obj.A.1.2 - Continue to provide the necessary resources needed to advance economic development and tourism.

To accomplish this strategic objective, the County plans to implement the following actions:

1. On an annual basis, evaluate the resources allocated to economic and tourism efforts as part of the budget process.
2. Develop a detailed plan and prospectus with the goal of constructing a larger public economic development building to attract manufacturers.
3. Develop additional County controlled tourism assets/capabilities that will act as tourism venue for event in the County, to include one or more of the following.
 - a. Completing the covered arena at the Fair Grounds.
 - b. Where possible, construct additional ballfields, soccer fields, pickleball courts, horseshoe pits, etc.



Strategic Plan 2018 - Goals, Objectives and Actions

Top Priorities

Continued -

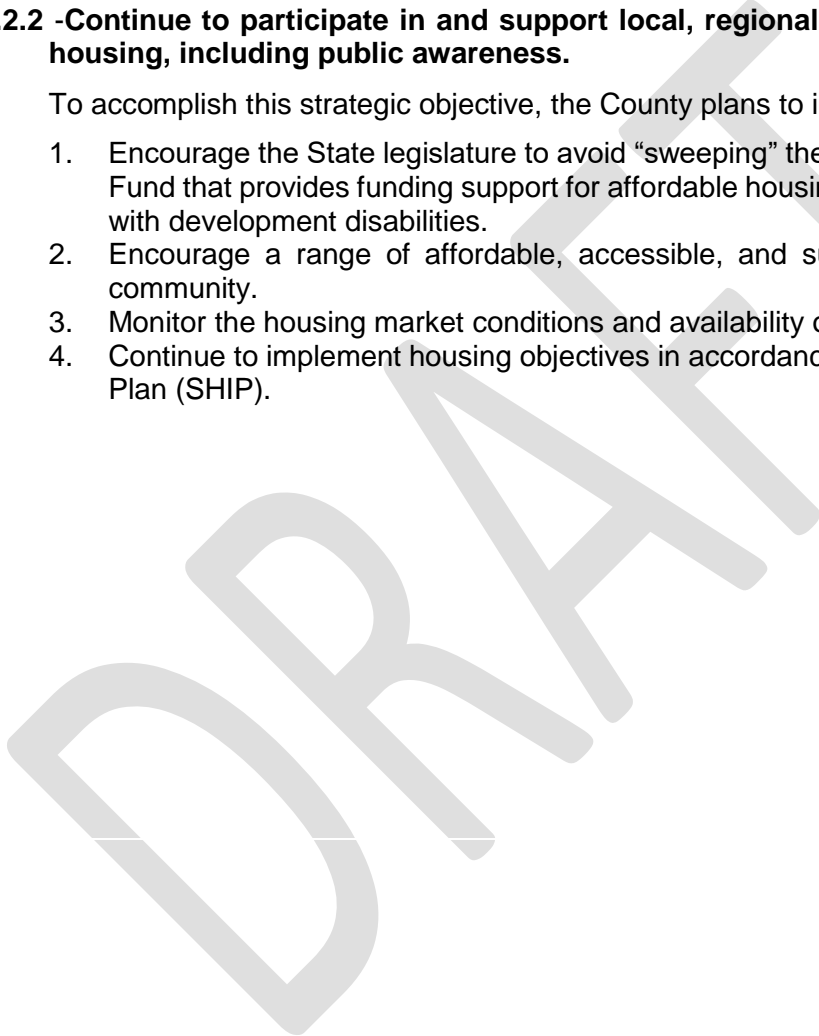
Diversified
Economy,
Increased
Commercial
and
Industrial Tax
Base,
Sustainable
Business
Community

Goal: A.2. – Affordable (workforce) housing and infrastructure for housing which supports a diversified economy.

Obj.A.2.2 -Continue to participate in and support local, regional, and State efforts in addressing workforce housing, including public awareness.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Encourage the State legislature to avoid “sweeping” the William E. Sadowski Affordable Housing Trust Fund that provides funding support for affordable housing, workforce housing, and housing for persons with development disabilities.
2. Encourage a range of affordable, accessible, and suitable rental housing options throughout the community.
3. Monitor the housing market conditions and availability of housing stock.
4. Continue to implement housing objectives in accordance with the State Housing Initiatives Partnership Plan (SHIP).



Top Priorities

Effective Land Planning and Growth Management -- Comprehensive Plan and Land Development Regulations

Goal: B.1. - Future development whether residential, commercial or industrial in nature, that is responsible-growth oriented, low impact and “environmentally friendly” (green).

Obj.B.1.1- Complete revisions to the Land Development Code to reflect changes to the adopted comprehensive plan, and that take a common sense approach to support smart growth.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Provide for the integration of the adopted Comprehensive Plan within the Land Development Code update.

Obj.B.1.6 - Periodically review County-owned land to identify properties which will not serve as conservation (or other purposes) that can be declared as surplus and offered for sale, or potentially donated.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Maintain a current/complete inventory of all land owned by the County to include usage, future usage, any deed restrictions, site limitations, and how the property was acquired.
2. When opportunities to sell, transfer, or donate unused and underutilized properties are determined, ensure such sales/transfers are complete in accordance with State and local regulations.

Obj.B.1.7 - Develop long-term strategies addressing coastal/beach resiliency.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Strengthen the County’s coastal defenses by completing the County’s current multimillion dollars coastal protection project.
2. Complete the future Flagler Beach Dune Reconstruction Projects.
3. Continue to identify and secure new sources of funds to harden barrier island infrastructure to reduce coastal flooding risk.
4. Consider adopting new policies and/or restrictions supporting coastal protection.

Top Priorities

Protecting the Environment, Preserving Our Natural Resources

Goal: C.1. – Natural systems that are intact and functioning and that contribute to the highest possible quality of life for Flagler residents.

Obj.C.1.5- Pursue known and proven Shoreline Stabilization/Protection methods to further beach preservation and public and private property protection.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the current Beach shoreline stabilization/shoreline protection project.
2. Develop and Permit an offshore sand dredging site for beach re-nourishment.
3. Develop and construct the future Flagler Beach 6.25 mile beach restoration/shoreline protection project.
4. Seek/aggressively pursue legislative changes at the State and Federal Level to:
 - a. Oppose efforts to remove protective dunes from an eligible storm activity.
 - b. Seek to improve emergency management protective berm/dune policy.
 - c. Pursue a level playing field for Federal funding for communities that have done better planning and that do not have the same access similar to large urban areas.
 - d. Initiate and/or support changes at the State and Federal level that seek to streamline the permitting process and to all more flexibility in permitting for the dunes, seawalls, and other hardening protective measures.

Top Priorities

Preserving Our Heritage

Goal: D.1. Future Protect and preserve natural, historic, archaeological, and cultural resources that illustrate the diverse history of Flagler, and enhance Flagler County's unique identity.

Obj.D.1.1-Protect archeological resources of the native people to include middens, camps, burial mounds, and similar locations, so they can be fully archeologically explored and documented and ultimately used to educate individuals on these early inhabitants.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Work with the City of Palm Coast on researching, promoting and protecting historical/archeological assets at their Long's Landing Park.
2. Coordinate with the Flagler County Historical Society to document, and protect County historical assets in a central, comprehensive manner.
3. Continue to financially support and work with groups such as the Historical Society, Heritage Crossroads, Scenic A1A Pride and others.

Obj.D.1.6-In partnership with other public and private entities, develop a Welcome/Information Center displaying historic and archaeological resources along the US 1 corridor off I-95.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Seek to establish partnerships to pursue the development of a welcome/information center through a systematic and comprehensive interpretive planning process that defines the center's messages, interpretive themes, interpretive tools and techniques, displays, programs and services.
2. Strive to integrate authorized income-generating programs and services for the purposes of sustaining and enhancing the center's programs, educational and interpretive activities, and operations, where authorized.
3. Strive to implement donation activities and a volunteer program for the purposes of developing and maintaining the center and its program and services.
4. Where feasible, centers will be coordinated or integrated with County Tourism.

Obj. D.1.7-In partnership with other public and private entities, develop a Welcome/Information Center displaying historic and archaeological resources along the A1A Corridor.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Seek to establish partnerships to pursue the development of a welcome/information center through a systematic and comprehensive interpretive planning process that defines the center's messages, interpretive themes, interpretive tools and techniques, displays, programs and services, if physically prudent and funding is identified.



Strategic Plan 2018 - Goals, Objectives and Actions

Top Priorities

Arts and Culture

Goal: E.1. - Preserve, celebrate, challenge, and enhance community identity through arts and culture.

Obj. E.1. - Establish an Arts and Culture Advisory Committee to advise the Commission and staff on all civic programs that relate to arts and culture.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Draft the framework and guidelines for a new Arts and Culture Advisory Committee that:
 - a. provide a unified approach for working with artists and agencies within the local arts committee;
 - b. support and promote arts and culture in the County;
 - c. actively, engages network of artists, organizations;
 - d. promote and maintain a healthy, inclusive, collaborative work group;
 - e. work in concert with other nonprofits, businesses and governments, adding value to each other's work advancing art/cultural access for residents and visitors alike; and
 - f. strengthen the ability to increase public access, participation and investment in the arts and culture programs by presenting and promoting quality programs.

DRAFT



Strategic Plan 2018 - Goals, Objectives and Actions

Top Priorities

Social Services

Goal: F.1. - Elder care and homeless services to meet the needs of those who do not have other options, provided as economically as possible and to the extent resources permit.

Obj. F.1.1.- Working in concert with non-profit and non-governmental organizations, develop short and long-term plans for addressing elder care, homelessness, and related issues, to the extent resources permit.

To accomplish this strategic objective, the County plans to implement the following actions:

1. As part of the current meeting structure with the Flagler County Resource Council, develop a comprehensive listing of available services and data relevant to establishing a baseline on the number of individuals being served.
2. Collaborate with the Flagler County Resource Council in establishing coordinated service delivery to reduce duplicated services.

Goal: F.2. - Reduced correctional system loads through programs that address drug, alcohol and mental health issues that lead to incarceration or recidivism.

Obj.F.2.3 - Support the courts and law enforcement in establishing, supporting, or expanding diversion programs (ones that provide treatment or assistance in lieu of incarceration, i.e. STRIDE, Pre-Trial Release, Drug Court, Teen Court, Crisis Triage and Treatment, Veterans Court), as resources permit.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to work with the Public Safety Coordinating Council, Judges, Sheriff's Office and other partners to identify opportunities to share services and expertise to leverage economies of scale and support continuous improvement and program innovation, when financially feasible.
2. Seek opportunities to pursue grants through partnership, when financially feasible.

Top Priorities

Infrastructure

Goal: G.1 - Infrastructure that support Flagler County's desired quality of life and vision for the future.

Water and Sewer

Obj.G.1.6 - When and where possible, pursue various methods and opportunities to provide utilities targeted to support more urbanized areas within unincorporated Flagler County, in the most efficient, equitable, and fiscally responsible manner possible.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Nurture partnerships (both public and private) that recognize the value of and support joint utility initiatives beneficial to the community.
2. Take concrete steps to address the current utility issues facing the County as they arise.
3. Explore state and federal funds as a means to address current and future utility needs.

Obj.G.1.7- Develop a coordinated effort to bring public wastewater services to areas north of the Hammock Dunes Bridge on septic or otherwise not served by public sewer.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Develop a proactive and innovative systematic approach to address public wastewater services jointly with the City of Palm Coast.
2. Explore state and federal grants, legislative funds and assessment to bring sewer to this area.

Stormwater

Obj.G.1.8 - Seek ways to improve the rural drainage system on the west side of the County.

To accomplish this strategic objective, the County plans to implement the following actions:

1. With the 2018 Water Oak Canal and Drainage Right-of-Way Easement in place, begin maintaining and restoring the Water Oak Canal and its connections to the Firecracker and CR 302 Canals.
2. Explore the realignment of the canal over time and seeking funding for the required surveying, engineering, permitting and construction.
3. Continue to enlist the help of major landowners in maintaining the minor systems along their property (to include spraying) and the installation of proper discharge structures from their property into the system.

Top Priorities

Continued - Infrastructure

4. Seek State, Federal, and Water Management District funding for water quality improvement projects to help drainage in the area.
5. Develop a digital GIS starter map of the drainage system west of US 1. Continue to hone the map over time and use it as a tool for maintenance and to document/identify drainage problems. The map should also be tied to drainage properties/easements, drainage structures, and other key features of the drainage system.
6. Continue to develop the Daytona North drainage feeder systems and other feeder systems where there is County access/right to maintain. Additionally, obtain other access/rights to maintain where it is in the public interest and would otherwise benefit the drainage system.
7. Investigate long-term objectives for the utilization of reservoirs for irrigation and potable water.

Obj.G.1.9 - Continue to pursue drainage system upgrades to the North MalaCompra Drainage Basin.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the construction of the multi-year project for the North MalaCompra Drainage Basin that includes engineering studies, permitting, acquisition of property and easements, and securing outside funding, among other tasks.
2. Continue to work with Sea Colony on connecting to the northern outfall for their protection.
3. Work with FDOT to replace the piping under SR A1A and MalaCompra as a box culvert with better elevations and increase capacity.
4. Upgrade the A1A drainage crossing into Washington Oaks State Park with by opening the addition pipes or replacing it all with a box culvert.
5. At Washington Oaks State Park work with FDEP to upgrade the stormwater conveyance systems west of SR A1A and the stormwater/oceanic ponding system east of SR A1A.

Obj.G.1.10 - Develop a detailed maintenance plan for the County's stormwater maintenance with implement schedule.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Ensure any plan includes drainage cleaning, mowing, spraying and upgrade projects.
2. Develop a digital GIS starter map of the drainage system west of US 1. Continue to hone the map over time and use it as a tool for maintenance and to document/identify drainage problems. The map should also be tied to drainage properties/easements, drainage structures, and other key features of the drainage system.
3. Evaluate drainage system hot spots each year and develop maintenance priorities/projects.

Top Priorities

Public Facilities

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

Obj.H.1.2- Construct a new County Library in Bunnell to provide enhanced services to the south side of the County with additional meeting room space, provide additional library services, and relieve other facility pressure.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Ensure the County's new library is built to a higher wind load standard with backup generation so it is capable of being utilized for EOC/first responder staging and sleeping quarters.
2. Continue pursue funding and construct the new library, when financially feasible.
3. Include private vendor space in any plan and ensure the plan provide for future growth of the facility over time.

Obj.H.1.5 - Develop plan for County Road Resurfacing/Maintenance Program to include bridges, walks, stormwater facilities that lie within the public right-of-way.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Create an optimum resurfacing/maintenance schedule.
2. Develop a digital GIS starter map of the road system. Continue to hone the map over time and use it as a tool for maintenance and to document/identify road problems. The map should also be tied to roadway, access points and other key features of the drainage system.

Obj.H.1.6- Pursue known and proven Shoreline Stabilization/Protection methods to further beach preservation and public and private property protection.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the current Beach shoreline stabilization/shoreline protection project.
2. Develop and Permit an offshore sand dredging site for beach re-nourishment.
3. Develop and construct the future Flagler Beach 6.25 mile beach restoration/shoreline protection project.



Strategic Plan 2018 - Goals, Objectives and Actions

Top Priorities

Continued -
Public Facilities

4. Seek/aggressively pursue legislative changes at the State and Federal Level to:
 - a. Oppose efforts to remove protective dunes from an eligible storm activity.
 - b. Seek to improve emergency management protective berm/dune policy.
 - c. Pursue a level playing field for Federal funding for communities that have done better planning and that do not have the same access similar to large urban areas.
 - d. Initiate and/or support changes at the State and Federal level that seek to streamline the permitting process and to allow more flexibility in permitting for the dunes, seawalls, and other hardening protective measures.

Public Service

Goal I.1 - Public Service that supports Flagler County's desired quality of life and vision for the future.

Obj.I.1 - Continue to seek ways for the County to organizationally become more cost effective and efficient.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Maintaining the commitment to the implementation prudent financial practices, assessment procedures, and taxation and accountability mechanisms which will ensure that the County responsibly handles the fiscal resources with which it has been entrusted by:
 - a. aggressively seek, through its legislative program, to redress State funding imbalances;
 - b. provide stable funding for mandated services; and
 - c. continue to bring local dollars home by aggressively pursuing the County's fair share of State and Federal grants.



Strategic Plan 2018 - Goals, Objectives and Actions

Top Priorities

Public Safety

Goal I.1 - Ensure Public Safety for our community provides a high level of public protection and quality response during emergency situations.

Obj.1.1 - Using a cost effective approach, continue to improve the Fire/Rescue/Medical level of service response times and coverage for the areas west of US 1.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Develop a master plan with the primary element being the west side fire station site on land purchased in 2017, consisting of 25.48 +/- acres located at the corner of SR 100 and CR 305.
2. Pursue renovations and construction of the existing/new structures to establish the new west side fire station.
3. Pursue funding and construct/provide for the remaining elements of the master plan over time that may include:
 - a. A forward operation base for large western fires.
 - b. General County storage.
 - c. 800 MHz tower.
 - d. Helipad
 - e. Turn lanes from County Road 305 and an access point on SR 100.
 - f. Fueling facility.
 - g. Fire truck water filling facility.
 - h. Meeting Rooms.
 - i. Rear staging area for hurricanes.
 - j. Sheriff's substation/storage.
 - k. Public works/facility/storage.
 - l. Future Westside service center for various government services.

Goals, Objectives and Actions

The result of the Strategic Plan is a well-crafted roadmap that is structured to meet emerging challenges and opportunities. The following pages contains the full Plan with all the goals, objectives and actions. The Plan is not intended to provide a comprehensive view of all County services and responsibilities, or serve as a template for staff evaluation. Rather, it strives to reflect and highlight important broad-based goals and objectives which are consistent with the philosophies, principles and priorities of the County, its residents and its leadership.



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A. Diversified Economy, Increased Commercial and Industrial Tax Base, Sustainable Business Community.

Goal A.1. - A diversified economy providing a range of job opportunities that raise median County income, a high level of employment, and increased tax base.

Obj.A.1.1 - Continue to develop an economic development plan that:

- works toward a target for the percentage of the tax base that should be commercial and industrial;
- periodically reviews and amends identified targeted businesses and industries;
- continues to maintain performance based economic incentives to attract targeted businesses and industries; and
- incorporates the Comprehensive Economic Development Strategy (CEDS) wherever possible.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Conduct periodic economic retreats with the Economic Innovation Committee to keep the plan up to date and economic activities focused.
2. Continue to share the County's economic plan and economic activities with Flagler cities and other economic partners.
3. Identify economic development activities that can be advanced as part of the annual budget process for potential funding and implementation.

Obj.A.1.2 - Continue to provide the necessary resources needed to advance economic development and tourism.

To accomplish this strategic objective, the County plans to implement the following actions:

1. On an annual basis, evaluate the resources allocated to economic and tourism efforts as part of the budget process.
2. Develop a detailed plan and prospectus with the goal of constructing a larger public economic development building to attract manufacturers.
3. Develop additional County controlled tourism assets/capabilities that will act as tourism venue for event in the County, to include one or more of the following.
 - a. Completing the covered arena at the Fair Grounds.

- b. Where possible, construct additional ballfields, soccer fields, pickleball courts, horseshoe pits, etc.

Obj.A.1.3 - Coordinate County policies and activities in the areas of permitting, incentives, infrastructure and marketing to ensure a business-friendly environment.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Through the Land Development Code, streamline all permitting process to the greatest extent possible, especially for economic development process.
2. Continue to evaluate and enhance economic incentives.
3. Develop an economic development marketing plan that builds on the County's economic strengths and successes.

Obj.A.1.4 - On an on-going basis evaluate the land development codes and other County regulations to identify and remove obstacles to desired economic development, without compromising growth management objectives.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the Land Development Code update.
2. As development/permitting obstacles arise, evaluate land development codes and County regulations to determine if adjustments are necessary.

Obj.A.1.5 - Continue to work with municipalities to promote the availability of development ready sites and/or develop facilities to accommodate desired economic development, appropriately zoned and provided with the necessary infrastructure.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Provide expertise, as necessary, to facilitate the development of the sites/areas through grants/seed money and other assistance within the jurisdiction that is participating and actively supporting the County's economic development efforts.

Goal A.2. - Affordable (workforce) housing and infrastructure for housing which supports a diversified economy.

Obj.A.2.1 - Continue to evaluate and enhance the County's affordable housing program in order to stimulate the production of workforce housing. Continue to look for measures that recapture program funds ensuring the sustainability of the program. Encourage and work with Flagler cities as they look for ways to address needs within the community.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to implement the County's housing objectives in accordance with the SHIP plan.
2. Aggressively pursue grant funds for housing located in the appropriate area, when financially feasible.
3. When evaluating the County's land for potential disposition, consider its use for affordable housing purposes, when appropriate.
4. Consider exploring ways the County can further financially incentivize workforce housing.
5. Ensure Zoning and Land Use supports workforce housing.

Obj.A.2.2 - Continue to participate in and support local, regional, and State efforts in addressing workforce housing, including public awareness.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Encourage the State legislature to avoid "sweeping" the William E. Sadowski Affordable Housing Trust Fund that provides funding support for affordable housing, workforce housing, and housing for persons with development disabilities.
2. Encourage a range of affordable, accessible, and suitable rental housing options throughout the community.
3. Monitor the housing market conditions and availability of housing stock.
4. Continue to implement housing objectives in accordance with the State Housing Initiatives Partnership Plan (SHIP).

Goal A.3. - An educational system capable of responding quickly to the needs of new businesses and industries.

Obj.A.3.1 - In cooperation with area educational institutions, encourage and coordinate the development of training programs to support desired businesses and industries as they locate in Flagler.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to work with local educational institutions to coordinate training/skill requirements to meet the needs of local employers.
2. Assist in providing information on work skill development and available employment opportunities through print, electronic, and telecommunications media.

Obj.A.3.2 - Broaden the partnership and cooperation with the School Board and other educational institutions to look for opportunities to provide job training and skill development to meet workforce needs.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Evaluate and work with partners to develop and implement methods to reduce barriers to obtaining necessary or upgraded job skills.
2. Explore utilizing the talents and experience of mature workers who bring special skills and knowledge to the work force to supplement job training and skill development needs.

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B. Effective Land Planning and Growth Management -- Comprehensive Plan and Land Development Regulations

Goal B.1. - Future development whether residential, commercial or industrial in nature, that is responsible-growth oriented, low impact and “environmentally friendly” (green).

Obj.B.1.1 - Complete revisions to the Land Development Code to reflect changes to the adopted comprehensive plan, and that take a common sense approach to support smart growth.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Provide for the integration of the adopted Comprehensive Plan within the Land Development Code update.

Obj.B.1.2 - Include provisions in the comprehensive plan and land development code that allow for conservation development. (Conservation development entails allowing units on a portion of the tract to be concentrated while protecting the most environmentally sensitive portion of the property. This often allows relatively small increases in density within the property in return for permanent protection of remainder of the tract by a conservation easement.)

To accomplish this strategic objective, the County plans to implement the following actions:

1. Explore, as part of the updates, enhancing the ability to design and implement, when and where possible, mitigation activities and other possible offset projects.

Obj.B.1.3 - Require new developments to provide greenways and buffers around developed areas.

To accomplish this strategic objective, the County plans to implement the following actions:

1. In accordance with the Comprehensive Plan, continue to identify and further refine greenways and buffers corridors overtime as land uses change, development applications are received or as other opportunities arise.
2. Where possible, seek to provide corridors to provide connectivity between State and County owned lands, water bodies, conservation easements and parks.

Obj.B.1.4 - Ensure that new development allows, as appropriate, for a range of transportation options that support smart growth, including transit, walkability, and a greater range of options that address workforce transportation needs.

To accomplish this strategic objective, the County plans to implement the following actions:

1. As part of new development analysis, explore ways to maximize roadway capacity and safety by providing multimodal options in accordance with Transportation System Management (TSM) measures.
2. When working with new developments, pursue special opportunities for alternative modes of transportation to serve as attractors to meet workforce transportation needs.

Obj.B.1.5 - Ensure that pre-existing uses in zoning for agricultural areas are addressed in the revisions to the land development code.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to address pre-existing uses as part of the Land Development Code update, such as fireworks facility and pest control business.

Obj.B.1.6 - Periodically review County-owned land to identify properties which will not serve as conservation (or other purposes) that can be declared as surplus and offered for sale, or potentially donated.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Maintain a current/complete inventory of all land owned by the County to include usage, future usage, any deed restrictions, site limitations, and how the property was acquired.
2. When opportunities to sell, transfer, or donate unused and underutilized properties are determined, ensure such sales/transfers are complete in accordance with State and local regulations.

Obj.B.1.7 - Develop long-term strategies addressing coastal/beach resiliency.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Strengthen the County's coastal defenses by completing the County's current multimillion dollars coastal protection project.

2. Complete the future Flagler Beach Dune Reconstruction Projects.
3. Continue to identify and secure new sources of funds to harden barrier island infrastructure to reduce coastal flooding risk.
4. Consider adopting new policies and/or restrictions supporting coastal protection.

Obj.B.1.8 - Ensure that land development regulations and acquisition programs respect property rights and balance public and private interests and rights.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to recognize and provide for, as part of the Land Development Code update, opportunities to advance and coordinate the appropriate balance between land rights and the public interest.

Goal B.2. - A sustainable agricultural community.

Obj.B.2.1 - Recognize and protect the existing rural character of the County.

To accomplish this strategic objective, the County plans to implement the following actions:

1. The County should encourage rural property owners to participate in agriculture land preservation efforts, when possible.
2. The County should monitor the effectiveness of current measures that have been designed to preserve working farmland and open space by reviewing land use changes.
3. Continue to promote agricultural value added economic projects west of US 1 ensuring the agriculture community remains robust.

Obj.B.2.2 - Ensure that land use regulations allow for and support a sustainable agricultural community.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to address land use regulations related to agricultural sustainability as part of the Land Development Code update and any Comprehensive Plan updates.



Strategic Plan 2018 - Goals, Objectives and Actions

Obj.B.2.3 - Allow the use of conservation development as a tool to protect agricultural land as well as natural areas.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to address conservation development measures as part of the Land Development Code update and any Comprehensive Plan updates.

Obj.B.2.4 - Allow appropriate energy-producing facilities and agriculture-compatible revenue generating activities in rural areas as a way of maintaining the economic viability of agriculture.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Incentivize agricultural manufacturing (value-added) processes in the same manner as other industries.
2. Consider more County programs to install rural infrastructure to support these industries.



C Protecting the Environment, Preserving Our Natural Resources

Goal C.1. - Natural systems that are intact and functioning and that contribute to the highest possible quality of life for Flagler residents.

Obj.C.1.1 - Continue the Environmentally Sensitive Lands Program.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to identify and acquire Environmentally Sensitive Lands (ESL) that:
 - Connect public properties
 - Expand currently existing properties
 - Remove inholdings
 - Are unique environmentally
 - Offer potential new recreation
 - Serve a unique purpose, such as stormwater or public water supply
2. Explore options for establishing future funding for environmentally sensitive/important land acquisitions and property management.
3. Pursue renewal of the ESL Program.

Obj.C.1.2 - Continue incentive programs for large landowners to offer conservation easements as part of land development process.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Evaluate land uses on or near conservation easement resource sites and any conflicts that might result.
2. Continue to address by adopting measures as part of the Land Development Code update.
3. Consider the reduction of pervious areas and increase stormwater open space.

Obj.C.1.3 - Develop land development regulations to protect recharge areas.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to address/evaluate onsite transfer of development rights measures as part of the Land Development Code update.
2. Consider the redirection of previous areas and increase stormwater open space.

Obj.C.1.4 - Continue to raise public awareness on the importance of environmental sustainability.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to educate the public on environmental issues by:
 - a. Conducting outreach within the school system and with the public;
 - b. provided for public participation on projects project addressing evasive species, debris removal, wildlife protection and other environmental activities;
 - c. place informational pamphlets in areas such as libraries, parks, etc.; and
 - d. celebrate environmental projects and accomplishments through mediums such as press releases, public service announcements, social media, etc.
2. Continue to support rights customary use of the beach by the public.

Obj.C.1.5 - Pursue known and proven Shoreline Stabilization/Protection methods to further beach preservation and public and private property protection. f

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the current Beach shoreline stabilization/shoreline protection project.
2. Develop and Permit an offshore sand dredging site for beach re-nourishment.
3. Develop and construct the future Flagler Beach 6.25 mile beach restoration/shoreline protection project.
4. Seek/aggressively pursue legislative changes at the State and Federal Level to:
 - a. Oppose efforts to remove protective dunes from an eligible storm activity.
 - b. Seek to improve emergency management protective berm/dune policy.

Strategic Plan 2018 - Goals, Objectives and Actions

- c. Pursue a level playing field for Federal funding for communities that have done better planning and that do not have the same access similar to large urban areas.
- d. Initiate and/or support changes at the State and Federal level that seek to streamline the permitting process and to allow more flexibility in permitting for the dunes, seawalls, and other hardening protective measures.

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D Preserving Our Heritage

Goal D.1. - Protect and preserve natural, historic, archaeological, and cultural resources that illustrate the diverse history of Flagler, and enhance Flagler County's unique identity.

Obj.D.1.1 - Protect archeological resources of the native people to include middens, camps, burial mounds, and similar locations, so they can be fully archeologically explored and documented and ultimately used to educate individuals on these early inhabitants.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Work with the City of Palm Coast on researching, promoting and protecting historical/archeological assets at their Long's Landing Park.
2. Coordinate with the Flagler County Historical Society to document, and protect County historical assets in a central, comprehensive manner.
3. Continue to financially support and work with groups such as the Historical Society, Heritage Crossroads, Scenic A1A Pride and others.

Obj.D.1.2 - Develop a coordinated effort to promote the natural, historic, archaeological, and cultural resources in Flagler.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Maximize our current resources by using a portion of our tourism dollars for a marketing plan to promote these assets.
2. Develop individual marketing pieces that celebrate these community assets.

Obj.D.1.3 - Identify and inventory historic structures/sites and archeological resources; i.e., graveyards, Indian middens (burial and refuse mounds), etc.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Develop a mechanism to identify and rank historic-age properties in a regulatory and non-regulatory listing.
2. Establish the inventory listing and follow-up with a process/schedule to periodically update the inventory of the County's resources.

3. Actively pursue identifying, through outreach to owners, potentially eligible properties and properties that are listed in the National Register of Historic Places.

Obj.D.1.4 - Develop County programs or regulations to protect natural, historic, archaeological, and cultural resources.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to incorporate historic preservation elements in all planning initiatives.
2. Continue to promote preservation as a tool for cultural, economic and environmental sustainability.
3. Work with community groups and organizations to identify and promote key historic areas and create/enhance policies which protect their integrity.
4. Continue to review the Land Development Code and incorporate best practices to improve the effectiveness of code related to historic preservation.

Obj.D.1.5 - Develop a signage and interpretive kiosk program to recognize historic, archaeological, and cultural resources.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue with the development of a master sign and kiosk plan establishing a cohesive look, linking resources, ultimately creating a central theme for the sites, as funding becomes available.
2. Coordinate planning efforts with Tourism's Office and their marketing plan.

Obj.D.1.6 - In partnership with other public and private entities, develop a Welcome/Information Center displaying historic and archaeological resources along the US 1 corridor off I-95.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Seek to establish partnerships to pursue the development of a welcome/information center through a systematic and comprehensive interpretive planning process that defines the center's messages, interpretive themes, interpretive tools and techniques, displays, programs and services.
2. Strive to integrate authorized income-generating programs and services for the purposes of sustaining and enhancing the center's programs, educational and interpretive activities, and operations, where authorized.

3. Strive to implement donation activities and a volunteer program for the purposes of developing and maintaining the center and its program and services.
4. Where feasible, centers will be coordinated or integrated with County Tourism.

Obj.D.1.7 - In partnership with other public and private entities, develop a Welcome/Information Center displaying historic and archaeological resources along the A1A Corridor.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Seek to establish partnerships to pursue the development of a welcome/information center through a systematic and comprehensive interpretive planning process that defines the center's messages, interpretive themes, interpretive tools and techniques, displays, programs and services, if physically prudent and funding is identified.



E Arts and Culture

Goal E.1. - Preserve, celebrate, challenge, and enhance community identity through arts and culture.

Obj.E.1.1 - Establish an Arts and Culture Advisory Committee to advise the Commission and staff on all civic programs that relate to arts and culture.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Draft the framework and guidelines for a new Arts and Culture Advisory Committee that:
 - a. provide a unified approach for working with artists and agencies within the local arts committee;
 - b. support and promote arts and culture in the County;
 - c. actively, engages network of artists, organizations;
 - d. promote and maintain a healthy, inclusive, collaborative work group;
 - e. work in concert with other nonprofits, businesses and governments, adding value to each other's work advancing art/cultural access for residents and visitors alike; and
 - f. strengthen the ability to increase public access, participation and investment in the arts and culture programs by presenting and promoting quality programs.



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F Social Services

Goal F.1. - Elder care and homeless services to meet the needs of those who do not have other options, provided as economically as possible and to the extent resources permit.

Obj.F.1.1 - Working in concert with non-profit and non-governmental organizations, develop short and long-term plans for addressing elder care, homelessness, and related issues, to the extent resources permit.

To accomplish this strategic objective, the County plans to implement the following actions:

1. As part of the current meeting structure with the Flagler County Resource Council, develop a comprehensive listing of available services and data relevant to establishing a baseline on the number of individuals being served.
2. Collaborate with the Flagler County Resource Council in establishing coordinated service delivery to reduce duplicated services.

Obj.F.1.2 - Review existing and proposed elder care programs to ensure that services are provided as economically as possible. Include consideration of whether a larger share of expenses can be recovered from recipients of services.

To accomplish this strategic objective, the County plans to implement the following actions:

1. In addition to continuing to pursue granting funding, explore a long term sustainability initiative by evaluating the fee structure.

Goal F.2. - Reduced correctional system loads through programs that address drug, alcohol and mental health issues that lead to incarceration or recidivism.

Obj.F.2.1 - Support the Flagler County School Board and others in maintaining youth programs, as resources permit.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to support funding partnership with the School Board for the Carver Center and the Youth Center at the Flagler Palm Coast High School.

2. Work with the School Board and other partners to identify opportunities to share services and expertise to support continuous improvement and program innovation such as the Fire Academy, when financially feasible.

Obj.F.2.2 - Support drug and alcohol treatment centers, as resources permit.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Work with the Public Safety Coordinating Council, Judges, Sheriff's Office and other partners to identify opportunities to share services and expertise to leverage economies of scale and support continuous improvement and program innovation, when financially feasible.
2. Continue to partner with and support local non-profit groups associated with alcohol and drug abuse services as funding permits.
3. Seek opportunities to pursue grants through partnership, when financially feasible.

Obj.F.2.3 - Support the courts and law enforcement in establishing, supporting, or expanding diversion programs (ones that provide treatment or assistance in lieu of incarceration, i.e. STRIDE, Pre-Trial Release, Drug Court, Teen Court, Crisis Triage and Treatment, Veterans Court), as resources permit.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to work with the Public Safety Coordinating Council, Judges, Sheriff's Office and other partners to identify opportunities to share services and expertise to leverage economies of scale and support continuous improvement and program innovation, when financially feasible.
2. Seek opportunities to pursue grants through partnership, when financially feasible.

Obj.F.2.4 - Support the courts in establishing, supporting or expanding programs that address domestic violence.

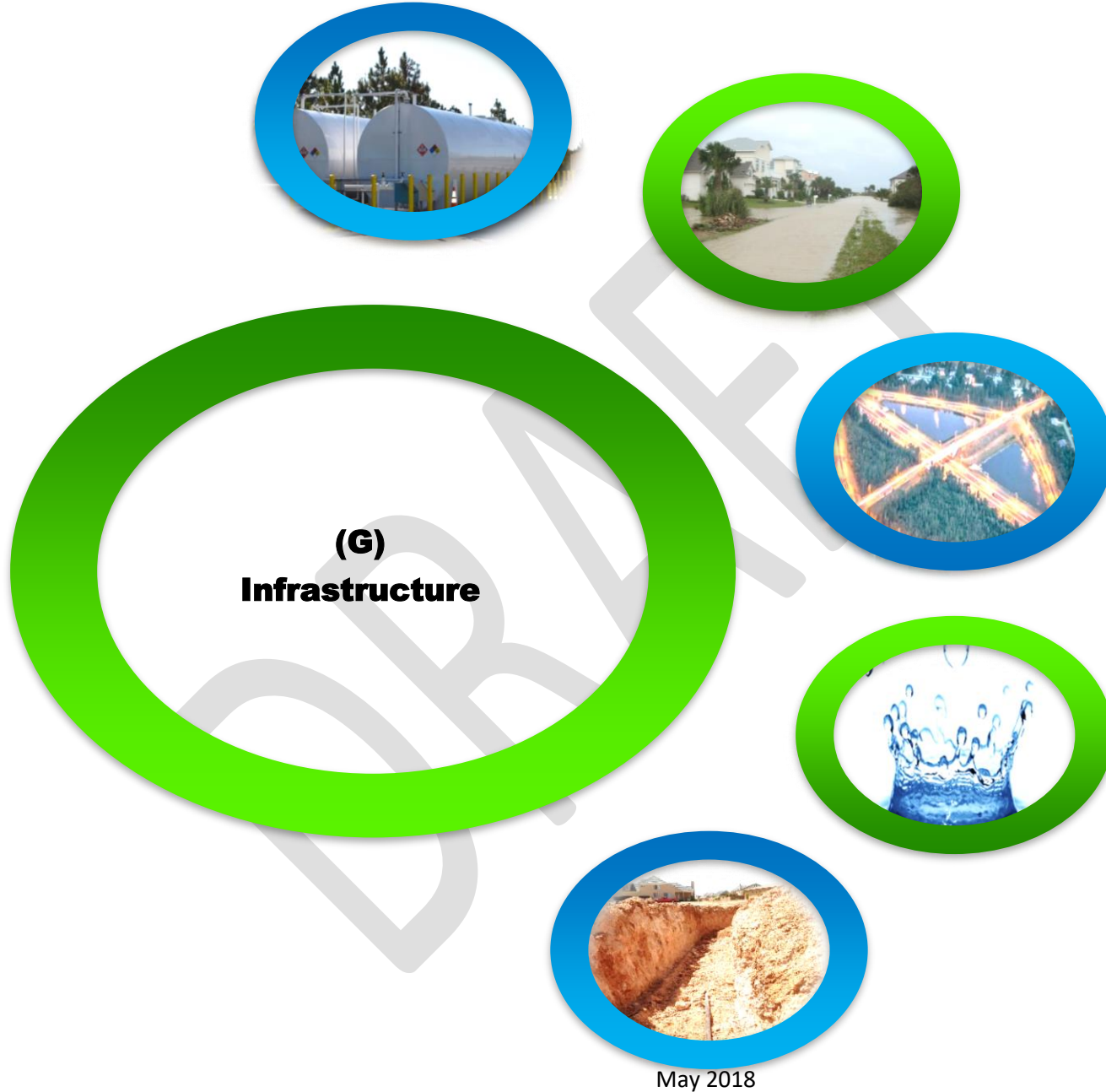
To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to work with the Public Safety Coordinating Council, Judges, Sheriff's Office and other partners to identify opportunities to share services and expertise to leverage economies of scale and support continuous improvement and program innovation, when financially feasible.
2. Seek opportunities to pursue grants through partnership, when financially feasible.

Obj.F.2.5 - Work in collaboration with the Flagler County Health Department to support its goals for Healthy Outcomes.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to be a seamless public partner assisting to identify and solve health issues.
2. Continue to provide a forum that allows for the Health Department to communicate its goals, objectives, indicators and activities to the Commission, the broader community and community health partners.
3. Participate in the Healthy Community Champion Program, when possible.
4. Assist, when possible, in promoting of healthy life.



G Infrastructure

Goal G.1. - Infrastructure that support Flagler County's desired quality of life and vision for the future.

Solid Waste

Obj.G.1.1 - Develop an integrated Solid Waste Management system.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Assess the current solid waste management contract and where possible address gaps with a goal to meet the solid waste disposal needs for residents and businesses through methods that are environmentally sound and economical feasible.
2. Develop an aggressive recycling program that includes, where feasible, generation of revenue from recycling to help defray the costs of the program.
3. Review options for transport and disposal of Flagler waste in new and innovative ways.
4. Continue to consider new methods for handling of solid waste needs in ways that generate revenue or lower costs.

Transportation

Obj.G.1.2 - Evaluate the effectiveness and cost-efficiency of current and potential County transportation services, in order to offer viable transportation systems to meet the needs of Flagler residents.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Consider the report from the River to Sea MPO on the expansion of Flagler County's Mass Transit System.
2. Encourage and support other non-public forms of transportation as alternates to a publically subsidized system.
3. Continue to evaluate other ways to expand the County's current service.

Obj.G.1.3 - Coordinate with the Northeast Florida MPO and St. Johns County to identify and explore opportunities for additional multi-model transportation connectivity with the Northeast Florida region.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Conduct staff outreach with St. John's County and on integrating trail connections and plans.
2. Utilize the Regional Planning Council, Scenic A1A, and as necessary the Northeast Florida MPO to coordinate such efforts.

Obj.G.1.4 - Continue coordination with River to the Sea TPO, Flagler Cities and adjoining Counties to develop an integrated county-wide bicycle path and trail system.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Meet with the Cities in Flagler County to coordinate their latest trail plans and tie-ins.
2. Conduct staff outreach with Volusia and Putnam Counties and the City of Ormond Beach on integrating trail connections and plans.
3. Through the TPO, stay engaged in bicycle path/trail systems grants, projects, and long-range planning.

Obj.G.1.5 - Support the efforts of River to Sea, Scenic A1A Pride and other organizations to realize the Flagler portions of the Florida National Scenic Trail.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Participate in the St. John's River Trail organization with a citizen volunteer, staff person, or Commissioner.
2. Send County staff to summits and conferences where this planning/coordination of these larger initiatives are being considered.

Water and Sewer

Obj.G.1.6 - When and where possible, pursue various methods and opportunities to provide utilities targeted to support more urbanized areas within unincorporated Flagler County, in the most efficient, equitable, and fiscally responsible manner possible.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Nurture partnerships (both public and private) that recognize the value of and support joint utility initiatives beneficial to the community.
2. Take concrete steps to address the current utility issues facing the County as they arise.
3. Explore state and federal funds as a means to address current and future utility needs.

Obj.G.1.7 - Develop a coordinated effort to bring public wastewater services to areas north of the Hammock Dunes Bridge on septic or otherwise not served by public sewer.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Develop a proactive and innovative systematic approach to address public wastewater services jointly with the City of Palm Coast.
2. Explore state and federal grants, legislative funds and assessment to bring sewer to this area.

Stormwater

Obj.G.1.8 - Seek ways to improve the rural drainage system on the west side of the County.

To accomplish this strategic objective, the County plans to implement the following actions:

1. With the 2018 Water Oak Canal and Drainage Right-of-Way Easement in place, begin maintaining and restoring the Water Oak Canal and its connections to the Firecracker and CR 302 Canals.
2. Explore the realignment of the canal over time and seeking funding for the required surveying, engineering, permitting and construction.

3. Continue to enlist the help of major landowners in maintaining the minor systems along their property (to include spraying) and the installation of proper discharge structures from their property into the system.
4. Seek State, Federal, and Water Management District funding for water quality improvement projects to help drainage in the area.
5. Develop a digital GIS starter map of the drainage system west of US 1. Continue to hone the map over time and use it as a tool for maintenance and to document/identify drainage problems. The map should also be tied to drainage properties/easements, drainage structures, and other key features of the drainage system.
6. Continue to develop the Daytona North drainage feeder systems and other feeder systems where there is County access/right to maintain. Additionally, obtain other access/rights to maintain where it is in the public interest and would otherwise benefit the drainage system.
7. Investigate long-term objectives for the utilization of reservoirs for irrigation and potable water.

Obj.G.1.9 - Continue to pursue drainage system upgrades to the North MalaCompra Drainage Basin.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the construction of the multi-year project for the North MalaCompra Drainage Basin that includes engineering studies, permitting, acquisition of property and easements, and securing outside funding, among other tasks.
2. Continue to work with Sea Colony on connecting to the northern outfall for their protection.
3. Work with FDOT to replace the piping under SR A1A and MalaCompra as a box culvert with better elevations and increase capacity.
4. Upgrade the A1A drainage crossing into Washington Oaks State Park with by opening the addition pipes or replacing it all with a box culvert.
5. At Washington Oaks State Park work with FDEP to upgrade the stormwater conveyance systems west of SR A1A and the stormwater/oceanic ponding system east of SR A1A.

Obj.G.1.10 - Develop a detailed maintenance plan for the County's stormwater maintenance with implement schedule.

To accomplish this strategic objective, the County plans to implement the following actions:

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1. Ensure any plan includes drainage cleaning, mowing, spraying and upgrade projects.
2. Develop a digital GIS starter map of the drainage system west of US 1. Continue to hone the map over time and use it as a tool for maintenance and to document/identify drainage problems. The map should also be tied to drainage properties/easements, drainage structures, and other key features of the drainage system.
3. Evaluate drainage system hot spots each year and develop maintenance priorities/projects.

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H Public Facilities

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

Obj.H.1.1 - Expand the Flagler County Library in Palm Coast order to provide additional meeting room space, provide additional library services, and relieve other facility pressure.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to assess and modify the space for re-adaptive use, when financially feasible.
2. As funding permits, over time seek to expand after the southern library is funded.

Obj.H.1.2 - Construct a new County Library in Bunnell to provide enhanced services to the south side of the County with additional meeting room space, provide additional library services, and relieve other facility pressure.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Ensure the County's new library is built to a higher wind load standard with backup generation so it is capable of being utilized for EOC/first responder staging and sleeping quarters.
2. Continue pursue funding and construct the new library, when financially feasible.
3. Include private vendor space in any plan and ensure the plan provide for future growth of the facility over time.

Obj.H.1.3 - Redevelop the original County Jail Complex into additional County support facilities over time.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Demolish the former jail building and outbuilding.
2. Complete a masterplan for the property for entire property for relocation of road and bridge (public works).
3. Build a new office facility for the road and bridge staff to include hardening, backup generation, and other site hardening necessary to ensure availability for disaster situations.

Obj.H.1.4 - Enhance the safety and the functionality of the Government Services Building and other facilities on the campus for the visiting public and the employees by evaluating those components that have cost implications for possible upgrades.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Fill in the front ditch and add additional parking and driveway access connections.
2. Create bus parking at the HVAC plant to handle some Mass transit parking.
3. Add additional cameras at the GSB Campus.
4. Upgrade specific security measures with the Commission Chambers.
5. Continue to pursue intersection warrant study on SR 100 and add a traffic signal, if warranted.
6. Pipe the open north/south ditch for safety and, over time, add parking and landscaping.
7. Evaluate the employee health clinic facility to add additional space and employee health services and, if spacing or services are deemed necessary, seek required funding.
8. Develop a master plan for the expansion/growth of County support operation to the land purchased in 2017, to relieve current on-site congestion/overcrowding and within the Government Service Complex.
9. Investigate permitting and installing a drive-thru car wash for County vehicles.

Obj.H.1.5 - Develop plan for County Road Resurfacing/Maintenance Program to include bridges, walks, stormwater facilities that lie within the public right-of-way.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Create an optimum resurfacing/maintenance schedule.
2. Develop a digital GIS starter map of the road system. Continue to hone the map over time and use it as a tool for maintenance and to document/identify road problems. The map should also be tied to roadway, access points and other key features of the drainage system.

Obj.H.1.6 - Pursue known and proven Shoreline Stabilization/Protection methods to further beach preservation and public and private property protection.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the current Beach shoreline stabilization/shoreline protection project.
2. Develop and Permit an offshore sand dredging site for beach re-nourishment.
3. Develop and construct the future Flagler Beach 6.25 mile beach restoration/shoreline protection project.
4. Seek/aggressively pursue legislative changes at the State and Federal Level to:
 - a. Oppose efforts to remove protective dunes from an eligible storm activity.
 - b. Seek to improve emergency management protective berm/dune policy.
 - c. Pursue a level playing field for Federal funding for communities that have done better planning and that do not have the same access similar to large urban areas.
 - d. Initiate and/or support changes at the State and Federal level that seek to streamline the permitting process and to allow more flexibility in permitting for the dunes, seawalls, and other hardening protective measures.



I Public Service

Goal I.1. - Public Service that supports Flagler County's desired quality of life and vision for the future.

Obj.I.1.1 - Continue to seek ways for the County to organizationally become more cost effective and efficient.

To accomplish this strategic objective, the County plans to implement the following actions:

2. Maintaining the commitment to the implementation prudent financial practices, assessment procedures, and taxation and accountability mechanisms which will ensure that the County responsibly handles the fiscal resources with which it has been entrusted by:
 - a. aggressively seek, through its legislative program, to redress State funding imbalances;
 - b. provide stable funding for mandated services; and
 - c. continue to bring local dollars home by aggressively pursuing the County's fair share of State and Federal grants.

Obj.I.1.2 - Thoroughly explore and aggressively pursue fuel efficient and fuel alternative vehicles by systematically comparing the benefits and cost for fuel expenditures, and secondarily, to reduce environmental impacts.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to centralize and standardize vehicle ordering/ acquisition within the Fleet Department and Purchasing Department.
2. Continue to investigate natural gas, electric, hybrids, eco boost, and similar options as part of this analysis for all vehicles in the Board of County Commission fleet.
3. Whenever possible, assist other Constitutional Officers in this same manner to improve fuel efficiency and standardize vehicles within the County.
4. Once a direction has been determined, install the necessary support fueling infrastructure and provide trained/certified staff to implement and maintain.

Obj.I.1.3 - Develop an approach for a GIS System for use by all departments.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Enhance/Develop customized GIS tools to meet County's needs. Make GIS data and tools easily accessible to staff in various County departments and to users outside the County government.
2. Maintain a catalog of data and information available in the GIS.
3. Update the County GIS data and implement a maintenance plan to keep information current.
4. Update and enhance the GIS data model so that it supports access, maintenance and solutions.
5. Develop data collection, creation, submission, and storage standards to ensure GIS information is accurate and consistent.
6. Improve methods for generating maps and begin creating map books to increase efficiency and timeliness of customer service.
7. Improve tracking of County projects that contribute information to or require information from the GIS database to improve communication and data sharing among departments.
8. Develop and maintain an enterprise-wide inventory of GIS software, data, and applications.
9. GIS training to County staff on GIS data and applications.
10. Partner with the Property Appraiser, Palm Coast, and advance GIS to share data and integrate information sharing County data freely unless otherwise restricted.
11. Ensure the County GIS section develops a robust emergency manage capabilities related to disasters such as fire, hurricanes, flooding, dune breaches and electric outages.



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J Public Safety

Goal J.1. - Ensure Public Safety for our community provides a high level of public protection and quality response during emergency situations.

Obj.J.1.1 - Using a cost effective approach, continue to improve the Fire/Rescue/Medical level of service response times and coverage for the areas west of US 1.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Develop a master plan with the primary element being the west side fire station site on land purchased in 2017, consisting of 25.48 +/- acres located at the corner of SR 100 and CR 305.
2. Pursue renovations and construction of the existing/new structures to establish the new west side fire station.
3. Pursue funding and construct/provide for the remaining elements of the master plan over time that may include:
 - a. A forward operation base for large western fires.
 - b. General County storage.
 - c. 800 MHz tower.
 - d. Helipad
 - e. Turn lanes from County Road 305 and an access point on SR 100.
 - f. Fueling facility.
 - g. Fire truck water filling facility.
 - h. Meeting Rooms.
 - i. Rear staging area for hurricanes.
 - j. Sheriff's substation/storage.
 - k. Public works/facility/storage.
 - l. Future Westside service center for various government services.

Obj.J.1.2 - Ensure that fire service and law enforcement expansion is coordinated within growth management planning.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to collaborate on the siting, design, and use of facilities and services within the County.

2. Seek to build a future fire/rescue and law enforcement training center off of Justice Lane.

Obj.J.1.3 - Continue to evaluate the County Jail and Sheriff's Operations Center to meet law enforcement needs in a planned, phased, and cost effective manner.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Work in concert with the Sheriff to develop a master plan for future growth of the County Jail and Operation Center, ensuring there is room to expand, plus parking and other amenities.
2. Ensure adequate parking is available for any future expansion.
3. If possible, create additional on-site storage for special purpose Sheriff's equipment and impoundment.
4. Include energy efficiency technology that makes financial sense to reduce ongoing operational costs.



K Recreation and Tourism

Goal K.1. - Ensure Recreation and Tourism services support Flagler County's desired quality of life and vision for the future.

Obj.K.1.1 - Expand the County ballfield complex by adding additional multi-purpose fields and other amenities to create sufficient facilities for a variety of tournaments and practice fields to support Flagler County youth.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Review the previous master plan and update it as necessary for permitting.
2. Pursue funding and construct two new multi-purpose baseball fields and parking.
3. Develop additional fields and amenities as funding becomes available.

Obj.K.1.2 - Upgrade/Maintain the current Parks/Recreation Facilities to a higher standard to better support Flagler County's youth and showcase the County.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to evaluate maintenance personnel and equipment needs in order to maintain parks at a higher standard.
2. Pave the main parking area and entrance road.
3. Continue to evaluate the site landscaping and replace as necessary to upgrade appearance.
4. Continue to refine, as needed, the fertilizer/weed treatment regiment to improve grass.
5. Continue to enhance the entrance signage, when necessary to the extent resources permit.
6. Install electronic batting practice cages utilizing a private vendor, if possible.
7. Continue to rehab and maintain the concession facilities, bathrooms and amenities, to the extent resources permit.
8. Complete redesign the layout of additional parking to maximize spaces.

Obj.K.1.3 - Fully develop the County Fairground facilities and promote its use as a tourism and rural recreational asset.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the review of the existing master plan and update as necessary to the extent resources permit.
2. Continue to pursue funding and construct the remaining elements of the master plan over time to include one paved access road, signage, parking, stormwater, bleachers, etc.
3. Continue to forage the relationship with working user/marketing team to expand, improve, and market the facility usage. The proposed team would include, but not be limited to members of the: Fair Board, Barrel Racers, Cattleman's Association, Rodeo, Ag Extension, Tourism, County, etc.

Obj.K.1.4 - Assist the Florida Agriculture Museum Board and the State with stabilizing its financial situation by working with the Board to create and implement a long range master plan for the facility to protect the County's past investments and assist in developing the Museum as a local, regional and State tourism asset.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue working with the Museum Board and staff to develop a partnership with the University of Florida – IFAS -- for a variety of support to include funding, technical, labor and other in-kind support.
2. Work with the Museum Board and staff to develop a partnership with the State Department of Agriculture to provide significant operational and capital funding, in addition to other in-kind support that could be provided.
3. Seek to work with the Agriculture Museum Board to develop tourism related events and facilities for the property.
4. Continue to investigate pledging capital dollars, if matched by the State, for museum expansion/development of displays/exhibits for the museum over the next 5 years from County sales tax dollar proceeds.
5. Continue to work the through the County's Museum Board Appointee, to strongly encourage the Museum Board to pursue a new master development plan, capital fund raising strategies, and similar measures to reinvigorate the development of the Museum.

Obj.K.1.5 - (In Road Trails) Further develop and promote Flagler County as a bike friendly community for residents and visitors alike, continue to develop cycling infrastructure, plus public education, and other tools that will make it safer for bicyclists on public roadways.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the formation of a ad hoc group, working with the municipalities, FDOT, cyclist groups and similar groups to develop bicyclist related educational safety campaigns, review new infrastructure projects, and gather other bike safety ideas/suggestions.
2. Incorporate in-road bike lanes, if physically and financially possible on the following roadways:
 - a. Complete Colbert Lane: From SR 100 to Palm Coast Parkway.
 - b. South SR 100: From Old King Road to John Anderson.
 - c. Complete Old Dixie Highway: From I-95 to US1.
3. On the same roadways as in paragraph 2 above, seek to plan and, if possible, develop separated multi-purpose trails for casual riders, pedestrians and other recreation uses.
4. Encourage the cities and Volusia County (segments on Old Dixie and Old Kings/John Anderson) to take similar measures.

Obj.K.1.6 - (Separated trails in or along right-of-way) Fully interconnect a countywide trail system and further develop and promote Flagler County as a multi-modal, trail friendly community for residents and visitors alike, continue to develop multi-purpose trail infrastructure taking into consideration the compatibility of uses, public information and other tools that will connect trails, and make them more accessible and useable.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to work with the municipalities, FDOT, and similar groups to develop trail related information campaigns, plan new infrastructure projects, and better coordinate trail components.
2. Construct and encourage the construction (in conjunction with the City of Palm Coast) of multi-purpose trails, if physically and financially possible, for the following segments:
 - a. US 1: Belle Terre to SR 100
 - b. US 1: Royal Palms to PC Parkway
 - c. US 1: PC Parkway to North DRI Trail System

- d. US 1: Belle Terre to Seminole Woods
 - e. Seminole Woods Parkway: SR 100 to Citation Parkway (City)
 - f. Seminole Woods Parkway: Citation Parkway to US 1 (City)
 - g. Old Kings Road N: Matanzas Woods to US 1 (Designed)
 - h. CR 13: US 1 to County Recreational Complex
 - i. Lehigh Trail: West of US 1
 - j. Colbert Lane: From SR 100 to Palm Coast Parkway (partially completed)
 - k. Old King Road S: From SR 100 to County Line
 - l. John Anderson S: From SR 100 to County Line (Design)
 - m. SR A1A West: Hammock Dunes Bridge Park to School Site
 - n. SR 100 South Side: Old Kings Road to John Anderson
 - o. SR 100 South Side: Select Segments/ Crossing Segments
 - p. Old Dixie Highway: From I-95 to US1
3. Complete the comprehensive trail map and integrated website information to include wayfinding points and other information. Coordinate standardized signage, QRC codes, and other trail factors to make use by the public as seamless as possible.

Obj.K.1.7 - (Off road trails) Fully develop a multi-facet and comprehensive countywide trail system and promote Flagler County as an environmental, trail friendly community for residents and visitors alike. Continue to develop nature-based trail infrastructure, public information and other tools that will connect trails, making them more accessible and useable.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to develop a natural/recreation trail system on the large preservation tracts of County land between Seminole Woods and Belle Terre by connecting the separated multi-purpose trails on either roadway.
2. Continue to evaluate opportunities to add natural/recreation trails on County owned property and the separated multi-purpose trails in the Hammock area to include the following areas/locations:
 - a. The area between Hammock Dunes Parkway, SR A1A, and Camino Del Mar.
 - b. The area on the west side of A1A between Hammock Dunes Bridge Park and the 20 acre Intracoastal School Experience site.

- c. The area on the east side of A1A between 16th Street (Old Salt Road) and Jungle Hut.
3. Seek to develop a smaller natural/recreation trail system on the tracts of County land west and east of Colbert Lane.
4. Evaluate the potential for trails on public areas of the Airport property together with the 56 acres south of the Airport where the National Guard is proposed to be located.
5. Develop a north-south trail system in the Graham Swamp slough that runs from the Lehigh Trail to State Road 100. The system should be developed with a future crossing of SR100 or, preferably, with a flyover in mind.
6. As new off-road trail systems are developed, consider the safety/separation when mountain bike and hikers share the same recreational areas.

Obj.K.1.8 - Further develop the Dead Lake (Bull Creek) Campground and promote its use as a tourism and rural recreational asset.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to explore ways to expand the park size where it makes practical and financial sense.
2. Upgrade the utility system to correct deficiencies with a sanitary sewer package plant and expansion of the water to campsites. Consider installing a package water/sewer system at Bull Creek.
3. Explore potential viable uses of the site.
4. Explore the feasibility of offering boat and canoe/kayak rentals.
5. Continue to explore ways to expand the Recreational Vehicle (RV) camping and experience.
 - a. Create additional sites.
 - b. Continue to evaluate occupancy stay.

Obj.K.1.9 - Further develop Old Dixie Park to increase usage and promote it as a destination for tourism and a recreational asset.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Due to lower usage as a local neighborhood park, investigate the potential of providing destination amenities, to include a dog park, Frisbee golf ("disc golf") course, or other similar unique activity.

2. Over time and as population nears the park, develop and seek to provide a non-vehicular trail system to access the park.

Obj.K.1.10 - Further develop River to Sea Park in partnership with the Town of Marineland to promote it as a tourism and coastal recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Redevelop the bathhouse to support primitive camping.
2. Build a fishing/observation platform on the Intracoastal.
3. Increase the amount of Environmental Interpretation available.
4. Upon the relocation of the Guana Tolomato Matanzas National Estuarine Research Reserve (GTMNER), repurpose the Camp, Ranger Station, Visitor Center, Environmental Interpretative Center, etc.
5. Complete the development of Green/Environmental Cottages.
6. Make fishing available in the pond.
7. Investigate the potential to develop an Intracoastal boat ramp and parking in the general area.
8. Explore partnering with a private vendor to establish a store to provide basic camping items.

Obj.K.1.11 - Further develop Bings Landing Park to promote it as a tourism and coastal recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to explore ways to better organize existing vehicle parking area to maximize spaces.
2. Construct the parking on the south Bings parcel to accommodate at least 35 spaces.
3. Continue to explore converting the caretaker house into a community center facility or more parking or other needed uses.
4. Continue to explore ways to add bike rental and add public canoe/kayak rentals at the park.

Obj.K.1.12 - Further develop Wadsworth Park to promote it as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to pursue Enhancing fields and other amenities.
2. Continue to explore ways to maximize existing parking and to provide additional parking to support the park.
3. Seek to add land to the park and expand it before development is established.

Obj.K.1.13 - Further develop Hershel King Park to promote it as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete, maintain and continue to evaluate facility needs.
2. Explore ways to increase parking and additional recreational features at the park.
3. Resurface the roadway that accesses the park.

Obj.K.1.14 - Further develop the Lehigh Trail to promote it as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Add Historical markers, to include the Lehigh Portland Cement Company.
2. Conducting Archeological research, and educational opportunities along the trail.
3. Adding decorative Gateway arches.
4. Consider incorporating an overlook.
5. Continue efforts to increase trail maintenance, to include specifically addressing pavement rippling that is occurring due to tree roots.

Obj.K.1.15 - Develop the Bay Drive Park to promote it as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the construction of the multi-use trail, parking area, observation platform and dune crossover.
2. Seek to restore trees/landscaping.

Obj.K.1.16 - Further develop/enhance the County's unique environmental resources as a recreational, tourism and educational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to identify different species of Legacy/Specimen Trees in the County such as the Moody Oaks; name and recognize them, and ultimately use them as educational/tourism assets.
2. Throughout all of our parks continue to identify, describe, and document different types of environmental communities using placards, kiosks, nature exhibits, nature centers, and other commonly used methods.
3. Continue to identify various on-site species of flora and fauna in all parks as an education/tourism tool, to include weaving such species into brochures and scannable Quick Response Code (QRC) exhibits.
4. Continue to expand the land management and maintenance program consisting of evasive species removal, timbering, plantings, restoration, and prescribed burns, at a minimum, to protect and develop these unique environmental resources.
5. Continue to partner with other local governments, private vendors, and non-profit organizations to proactively develop/enhance our environmental resources.
6. Identify, protect and highlight unique ecosystems.

Obj.K.1.17 - Create new recreational areas within Pellicer Flats and around this Environmentally Sensitive Land (ESL) acquisition tying it into the Princess Place Preserve and the larger area so the area can be promoted as a tourism and coastal recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue to ensure the Davis Grade easement is stabilized to allow for a proper vehicle access road similar to the condition of Princess Place that will serve the Florida Inland Water Navigation District (FIND) site, festival events and vehicular recreational traffic.
2. Complete and maintain the shell parking area off Davis Grade Road.
3. On the 187 acres of leased property from GTMNER called "Marshview" complete the overlook, boardwalk, and trails/nature trails as provided for in the agreement.
4. If physically possibly and practical, develop a canoe/kayak launch on the GTMNERR property.

5. On the 18 acre Princess Place marsh frontage tract, complete the overlook, boardwalk, nature trails and other environmentally appropriate amenities.
6. Complete the plan which moves forward the appropriate uses and management of the islands on the Intracoastal, opposite Bings Landing, into additional water based recreation amenities to include dockage, camping/fishing cottages, pavilions and other nature based amenities.
7. With all improvements proposed, seek to protect and preserve the environmental beauty and character of the area.

Obj.K.1.18 - Develop Bulow Creek Headwaters Park into a fully faceted regional recreational and environmental jewel for the County, similar to Princess Place, and fully integrate it into the larger Bulow Corridor to be promoted as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete, maintain and continue to evaluate facility needs related to:
 - a. Canoe Launch and Trail – On site storage.
 - b. Wetlands/Uplands Mitigation/Preservation.
 - c. Mountain Biking Trail.
 - d. Green Cottages.
 - e. Canopy Walk.
 - f. Equestrian.
 - g. Walking Trails.
 - h. Historic Indian Mounds Middens/Archeological.

Obj.K.1.19 - Develop the Bulow Creek Corridor in an east-west fashion from I-95 to the Intracoastal and from Graham Swamp to Bulow Creek Headwater Park, to Bulow Creek State Park, in a fully planned corridor to be promoted as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Continue efforts to construct a flyover over SR 100 to connect all the Bulow Parks with Graham Swamp.
2. Complete a shell nature trail from SR 100 to the Lehigh Trail.
3. Create active and compatible recreational uses for the closed landfill on Old Kings Road.

4. Create a shell nature trail from the active uses at landfill site near I-95 to County's boat launch parcel on the Intracoastal.
5. Implement the Radio Aero Modelers (RAMS) facility plan at the former C&D facility site.

Obj.K.1.20 - Further develop Graham Swamp Park by working with the Water Management District and the City of Palm Coast to promote it as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete, maintain and continue to evaluate facility needs related to:
 - a. the mountain biking trails signage, obstacles, and routes to ensure it meets the Southern Off-Road Bicycle Association (SORBA) standard and match other facilities;
 - b. walking trails and overlooks within the Park;
 - c. the overall appearance of the Old Kings Road trailhead paving, landscaping, lighting, signage and a bathroom similar to the Colbert Lane, Graham Swamp Trailhead;
 - d. the Pump Track (Mountain Biking Preparation /Training Track) on the Old Kings site;
 - e. develop land management changes and technology to eliminate illegal activities on the property and concerns to prevent parking lot thefts.
 - f. continue work to eliminate evasive species, control wildfire threats, and improve the habitat environment for flora and fauna species; and
 - g. integrate marketing and advertising to promote this as a tourism and recreational asset for residents and visitors alike.

Obj.K.1.21 - Enhance Princess Place Preserve Regional County Park with additional amenities and more fully integrate the park within the greater Old Kings Road/Pellicer Creek Corridor so it can be further utilized and promoted as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Complete the re-development of the Island House as a meeting facility. Add a wedding pavilion with an outdoor reception area.
2. Construct permanent bathrooms at Equestrian Facility which is located on the west side of the park and other amenities.
3. Complete the construction of the replacement Island House bridge.

4. Trail Loop to Pellicer Flats and along Old Kings to Princess Place Road.
5. Complete the construction of the cottages and implement the rental program.
6. Restore the servants quarters.
7. Redevelop the Legacy House into a lodging research facility in conjunction with the GTMNERR and reallocated the cottage agreement for more rental of spaces.

Obj.K.1.22 - Develop the Old Kings Road/Pellicer Creek Corridor from US 1 to the Intracoastal Waterway and beyond into a fully planned corridor to be promoted as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Trail Loop to Pellicer Flats and along Old Kings to Princess Place Road.
2. Promote Hewitt Sawmill and Fort Fulton.

Obj.K.1.23 - Create a Hammock Dunes Bridge County park at the base of the bridge as an A1A Scenic Byways Corridor Improvement to be promoted through the National Scenic Corridor and further be improved as tourism and coastal recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. At a minimum, construct the following amenities at the Park:
 - a. Bathrooms.
 - b. Vehicular Parking.
 - c. Entrance Sign.
 - d. Nature Trails.
 - e. Pavilions.
 - f. Fishing Platform/Overlook.
 - g. Bike Rack.
2. Provide an A1A crosswalk allowing individuals parking on the west side of the Park to safely cross the street to access the main A1A Trail.
3. Pursue working with the Dunes Community Development District to develop the property located under the bridge as an extension of the park for additional amenities.
4. Explore the possibility of acquisition of the property to the south.

5. Construct a trail/boardwalk to connect the park with the 20 acre School Board property to the north.
6. Explore the potential of acquiring the 20 acre school site for recreational purposes.

Obj.K.1.24 - Develop Hunters Ridge 1,800 acre plus site into a fully faceted recreational and environmental asset of the County, similar to other County regional parks, and integrate it with the DRI, the Volusia County, Ormond Beach and the Water Management District in the area to be promoted as a tourism and recreational asset for residents and visitors alike.

To accomplish this strategic objective, the County plans to implement the following actions:

1. At a minimum, consider constructing the following amenities at the Park over time:
 - a. Bathrooms.
 - b. Vehicular Parking.
 - c. Entrance Sign.
 - d. Nature/hiking Trails.
 - e. Pavilions.
 - f. Fishing Platform/Overlook.
 - g. Bike Rack.
 - h. Camping/Cottages/Overnight Facilities.
2. At a minimum, consider constructing the following amenities at the Park:
 - a. Equestrian Trails.
 - b. Wildlife Observation Tower.
 - c. Land Navigation Orientation Course.
 - d. Ropes/Confidence Course.

Obj.K.1.25 - Explore adding unique/niche activities within our County and specifically our parks, in order to create diverse experiences to set the County apart for residents and visitors alike. This can be accomplished by staff, partnering with other local governments, private vendors, and non-profits organizations. Insurance, risk assessments and legal liability will be considered as part of the undertaking of higher risk activities such as zip lines, ropes course, etc.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Explore implementing:

- a. Ziplines.
- b. Rope course.
- c. Frisbee golf.
- d. Fitness courses.
- e. Observation towers.
- f. Paintball.
- g. Rock wall.
- h. Fish hatchery or sea turtle rescue.
- i. Planted ornamental gardens similar to that at Washington Oaks State Park.
- j. Butterfly gardens.
- k. Bird aviaries.
- l. Horseshoe Pits.
- m. Pickleball Courts.

Obj.K.1.26 - Create/develop recreational/tourism enhancements to make resident and visitor experiences in County parks easier, more enjoyable, and more memorable.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Sell gifts/souvenirs highlighting our County's history, parks, species and similar attributes to be sold at parks, on the County's website, and through local stores similar to the way items are sold by the Friends of Washington Oaks State Park; funds to be used as a fundraiser for the park.
2. Increase all County collateral advertising park/recreation/tourism material about County park facilities.
3. Develop a Web-Based Reservation System similar to the State of Florida and Georgia park system. (Under development)
4. Develop a junior ranger program, camps, and tours and other passive park programming for kids and adults.
5. Develop QRC codes throughout our park system, phone/tablet apps and other technology interactions for all Parks. QRC codes could supply maps, video, and history narratives, creating a 24/7, 365-day dimension to all County parks.
6. Seek to develop a Global Position System (GPS) trail tracking app or other downloadable application to assist park users to further utilize as part of their experience.

7. Implement “Project Eagle Eye”/”Eyes on Navigation” which provides live video camera feeds, weather and tidal information for the mutual interests of tourism, boating, environmental study and emergency weather to encourage tourism to the County and improve information for local users as well.
8. Over time develop, if physically and financially feasible, each park into wireless hot spots.
9. Drastically expand and upgrade the County park website information and usability making a state of the art website for parks.
10. Expand advertising on external websites, more stories through local media, and more promotion on the local radio, and other media outlets. Additionally, increase recreation tourism programming on the County and Palm Coast Public Stations.

Obj.K.1.27 - Develop recreational/tourism multipliers such as Geo Caching, sponsored tournaments, vendors for bikes/kayaks, that build on recreational/tourism assets to create value-added experiences for residents and visitors.

To accomplish this strategic objective, the County plans to implement the following actions:

1. Implement a Geo Caching Program that can expand over time.
2. Recruit and/or initiate with local residents a birding conference.
3. Encourage and sponsor fishing tournaments.
4. Manage and/or sponsor summer camps.
5. Develop school education engagement in County parks for younger youth.
6. Provide for older youth to volunteer and intern in County parks.
7. Seek out and engage canoe/kayak vendors, bike vendors, beach sport vendors and other eco-tourism vendors to compliment recreational amenities at the beach and County parks.
8. Pursue listing as a destination status for various recreational activities such as: mountain biking, equestrian riding, biking, fishing, etc. For example Flagler’s designation as a State certified horseshoe facility or pursuing the designation as an International Mountain Biking Association (IMBA) Ride Center, which only exists 14 places in the world (one in Ocala, Florida).
9. Consider a bow only, wild hog hunt competition similar to the recent state run event held for invasive snakes in the Everglades.

**Flagler County
Board of County Commissioners
County Administration
1769 E. Moody Blvd.
Bunnell, FL 32110**



**386-313-4001
www.flaglercounty.org
info@flaglercounty.org**

FLAGLER BOCC STRATEGIC PLAN 2022





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

FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS



*Andy Dance
District 1*

*Vice Chair Greg Hansen
District 2*

*David Sullivan
District 3*

*Chair Joe Mullins
District 4*

*Donald O'Brien
District 5*

VISION

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

MISSION

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

VALUE COMMITMENT

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

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

STRATEGIC FOCUS

- I. **Effective Government**
- II. **Economic Vitality**
- III. **Growth & Infrastructure**
- IV. **Public Health & Safety**



About the Strategic Planning Process

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

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

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

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

READING THIS PLAN

Performance Indicators –

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

MESSAGE FROM THE FLAGLER COUNTY ADMINISTRATOR

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

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



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

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

Sincerely,

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

Heidi Petito, County Administrator



IMPLEMENTATION PROCESS



FOCUS AREAS

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



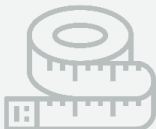
GOALS

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



OBJECTIVES

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



MEASURES

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

2022 FOCUS AREAS



EFFECTIVE GOVERNMENT

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

Goals for Effective Government

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



ECONOMIC VITALITY

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

Goals for Economic Vitality

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



GROWTH AND INFRASTRUCTURE

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

Goals for Growth and Infrastructure

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



PUBLIC HEALTH AND SAFETY

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

Goals for Public Health and Safety

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



EFFECTIVE GOVERNMENT

GOALS

Goal 1 – Maintain Financial Stability

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

Goal 3 – Provide an Excellent Customer Experience

Goal 4 – Create a Culture of Performance Excellence

EFFECTIVE GOVERNMENT OBJECTIVES

Goal 1 – Maintain Financial Stability

- Objective EG 1.1:** Ensure a minimum of 5% operating reserves beginning each fiscal year for unforeseen expenses or natural disasters. (Reserved for contingencies.)
- Objective EG 1.2:** Achieve an amount equal to 3/12 of annual operating expenses in fund balance for liquidity and security. (Reserved for future use.)
- Objective EG 1.3:** Ensure the county maintains or exceeds an AA bond rating.
- Objective EG 1.4:** Create a vehicle and IT replacement fund(s) and a fleet internal service fund to monitor and alleviate potential competition for General Fund dollars.
- Objective EG 1.5:** Create capital preservation fund(s) to identify and isolate prioritized projects.
- Objective EG 1.6:** Successfully complete the Board of County Commissioners portion of the Annual Comprehensive Financial Report (ACFR) for financial transparency and accountability.

– Measures on the following page.



EFFECTIVE GOVERNMENT ...

Goal 1 – Maintain Financial Stability

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

EFFECTIVE GOVERNMENT OBJECTIVES

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

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

– Measures on the following page.

EFFECTIVE GOVERNMENT ...

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

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



EFFECTIVE GOVERNMENT OBJECTIVES

Goal 3 – Provide an Excellent Customer Experience

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

– Measures on the following page.

EFFECTIVE GOVERNMENT ...

Goal 3 – Provide an Excellent Customer Experience

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

EFFECTIVE GOVERNMENT OBJECTIVES

Goal 4 – Create a Culture of Performance Excellence

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

– Measures on the following page.

EFFECTIVE GOVERNMENT ...

Goal 4 – Create a Culture of Performance Excellence

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





ECONOMIC VITALITY

GOALS

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

ECONOMIC VITALITY OBJECTIVES

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

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

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

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



ECONOMIC VITALITY ...

ECONOMIC VITALITY OBJECTIVES

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

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

– Measures on the following page.

ECONOMIC VITALITY ...

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

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

ECONOMIC VITALITY OBJECTIVES

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

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

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

Objective EV 3.3: Increase public communication and outreach.

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

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

ECONOMIC VITALITY ...

ECONOMIC VITALITY OBJECTIVES

Goal 4 – Explore Affordable, Workforce and Attainable Housing Options

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



Goal 4 – Explore Affordable, Workforce and Attainable Housing Options

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



GROWTH & INFRASTRUCTURE

GOALS

Goal 1 – Provide Quality Fundamental Infrastructure and Assets

Goal 2 – Protect and Manage Natural Resources

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

GROWTH & INFRASTRUCTURE OBJECTIVES

Goal 1 – Provide Quality Fundamental Infrastructure

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

– Measures on the following page.



GROWTH & INFRASTRUCTURE ...

Goal 1 – Provide Quality Fundamental Infrastructure

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

GROWTH & INFRASTRUCTURE OBJECTIVES

Goal 2 – Protect and Manage Natural Resources

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

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

Objective GI 2.3: Develop a beach management plan.

Objective GI 2.4: Develop a stormwater management plan.

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

– Measures on the following page

GROWTH & INFRASTRUCTURE ...



Goal 2 – Protect and Manage Natural Resources

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

GROWTH & INFRASTRUCTURE ...

GROWTH & INFRASTRUCTURE OBJECTIVES

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

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



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

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



PUBLIC HEALTH & SAFETY

GOALS

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

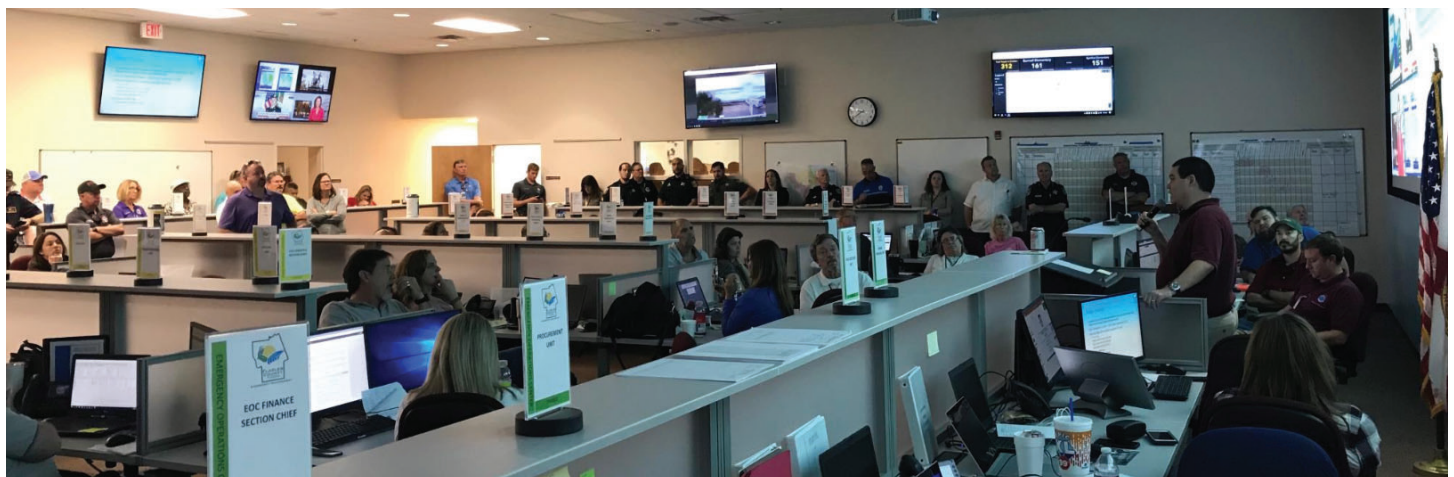
PUBLIC HEALTH & SAFETY OBJECTIVES

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

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

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

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



PUBLIC HEALTH & SAFETY ...

PUBLIC HEALTH & SAFETY OBJECTIVES

Goal 2 – Operate a Risk Reduction Program

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

Goal 2 – Operate a Risk Reduction Program

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

PUBLIC HEALTH & SAFETY ...



PUBLIC HEALTH & SAFETY OBJECTIVES

Goal 3 – Improve Public Safety Response and Service Delivery Capabilities

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

– Measures on the following page

PUBLIC HEALTH & SAFETY ...

Goal 3 – Improve Public Safety Response and Service Delivery Capabilities

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



PUBLIC HEALTH & SAFETY OBJECTIVES

Goal 4 – Expand Behavioral Health and Substance Abuse Programs

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

Goal 4 – Expand Behavioral Health and Substance Abuse Programs

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

Budget Process Alignment

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

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

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

PERFORMANCE BASED METRICS

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

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





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2022 Strategic Plan



Basis of Budgeting and Requirements

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

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

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

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

(continued on next page)

Basis of Budgeting and Requirements

Budget Amendments:

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

Annual Budget Process

Q1 Administration

October - November - December

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

Q2 Preparation

January

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

February

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

March

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

Q3 Review

April - May - June

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

Q4 Adoption

July

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

August

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

September

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

Budget Process Highlights



January

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

February

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

March

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

March

- Begin budget reviews with Department Directors

April

- Administrative budget reviews with County Administrator

May - June

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

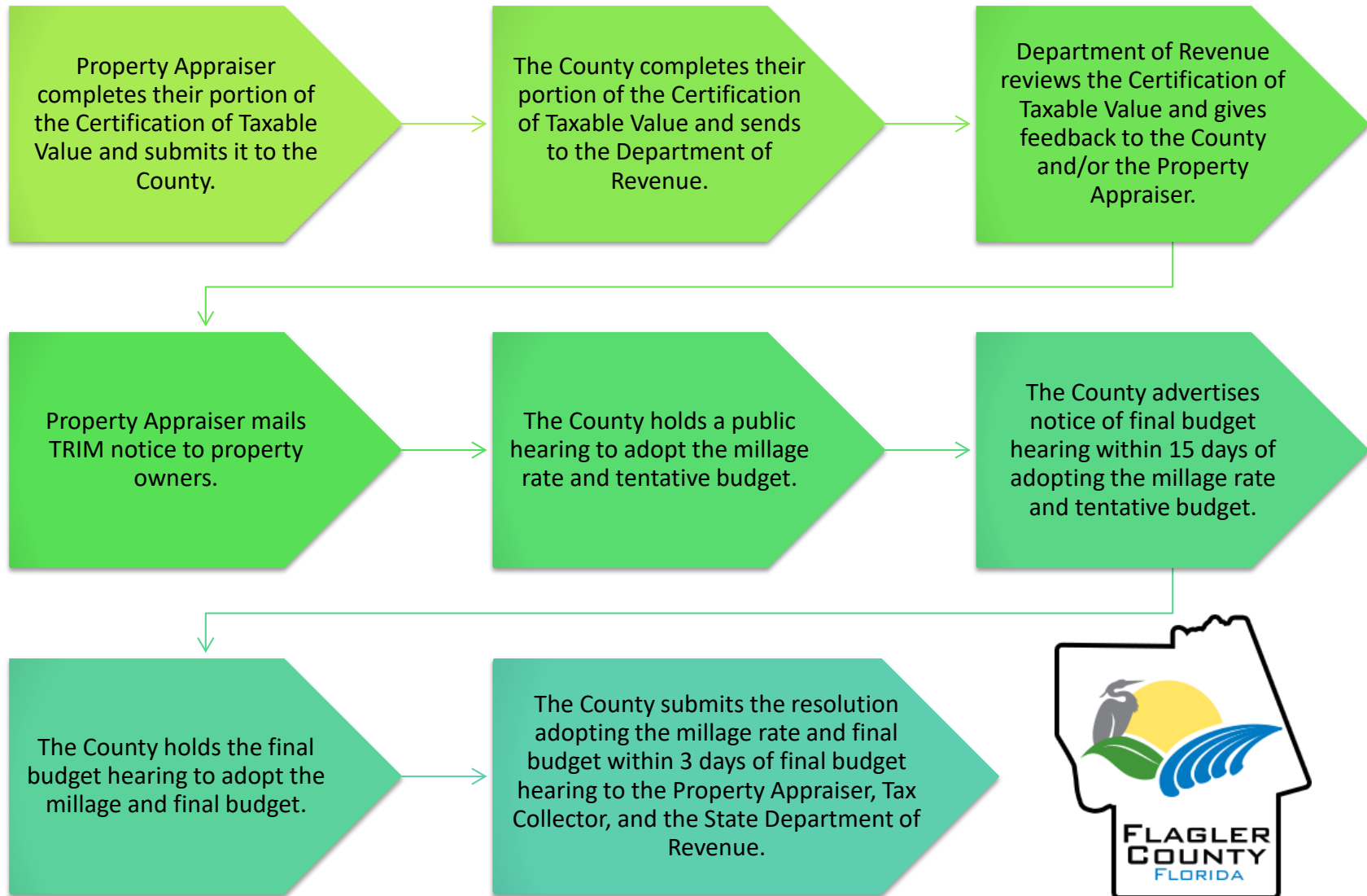
July

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

September

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

TRUTH IN MILLAGE





Flagler County

BUDGET IN BRIEF



FY 2022-23

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.

Total Budget
\$221,970,665
 ↑ 0.40% over prior year

General Fund Budget
\$132,739,134
 ↑ 7.70% over prior year

Adopted Millage Rate FY 22-23

Operating Millage:	
General Fund	7.9297 mills
Remainder of ESL	0.1250 mills
Total Operating Millage	8.0547 mills
Voted Debt Service:	
Series 2016 ESL	0.1250 mills
2015 GO Refunding Bonds	0.1665 mills
Total Voted Debt Service Millage	0.2915 mills
Total Millage	8.3462 mills

18.04% ↑
Gross Taxable Value Increase

Existing Properties	\$1,480,860,543
New Construction	456,614,488
Total	1,937,475,031

\$1,252
 Property Taxes for a home valued at \$200,000
 (less \$50,000 homestead exemption)
 (based on 8.3462 mills)

AA Credit Rating S&P Global Rating

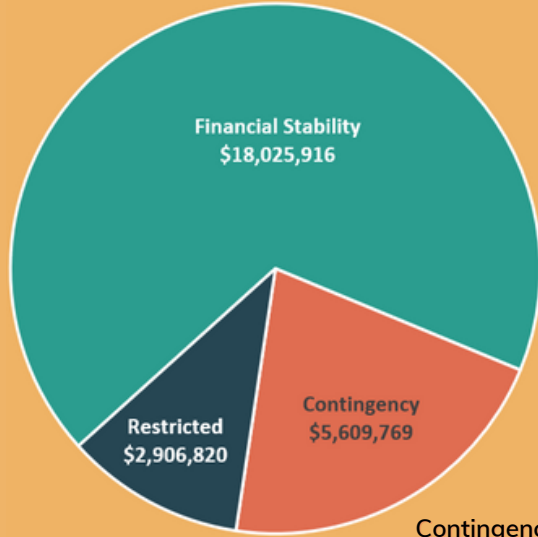
Breakdown of a Homeowner's Tax Bill

	Unincorporated	• Beverly Beach	• Bunnell	• Flagler Beach	• Marineland	• Palm Coast
Total - Municipality	N/A	1.2274	7.4300	5.4500	10.0000	4.6100
Total - County-wide	8.3847	8.3847	8.3847	8.3847	8.3847	8.3847
Total - School District	5.5460	5.5460	5.5460	5.5460	5.5460	5.5460
St. John's River Water Mgt. District	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974
Florida Inland Navigation District	0.0320	0.3200	0.0320	0.0320	0.0320	0.0320
Mosquito Control	N/A	0.2975	N/A	0.2975	0.2975	0.2975
Total Tax Bill Millage Rate	14.1601	15.6850	21.5901	19.9076	24.4576	19.0676

GENERAL FUND RESERVES

Financial Stability

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



Restricted

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

Contingency

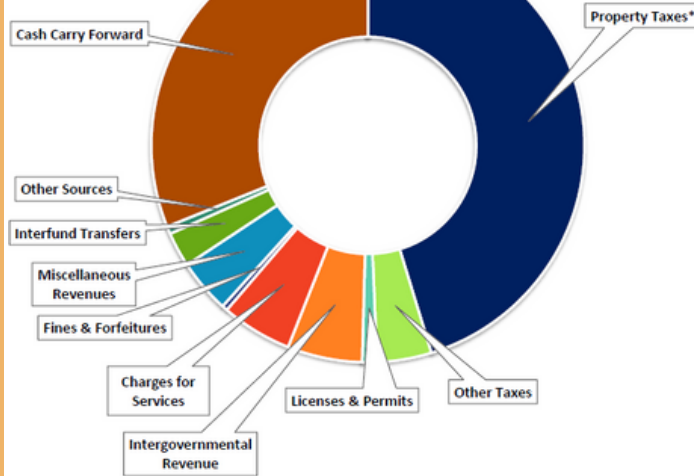
- 5% Operating Reserves

CAPITAL IMPROVEMENTS PLAN HIGHLIGHTS

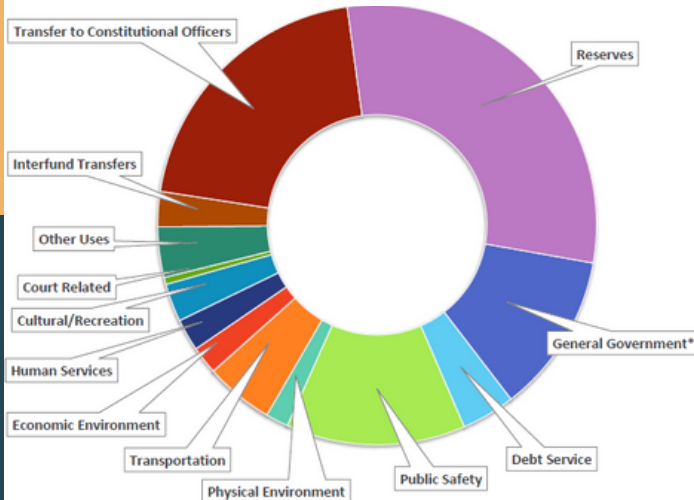
- Fire Station #41 Roof Replacement
- Graham Swamp Disc Golf
- Hidden Trails Park Playground Expansion
- Justice Center Flooring
- Justice Center Upgrade Switches
- River to Sea Preserve New Restrooms
- Wadsworth Park Pavilion #1 Roof Replacement
- Wadsworth Park Pickleball Court with Lighting
- Westside Fire Station
- Various Countywide Camera & Access Control Upgrades
- Various Countywide Replace Servers, Storage, & O/S
- Various HVAC Replacements

SOURCE & USE OF ALL FUNDS

REVENUES



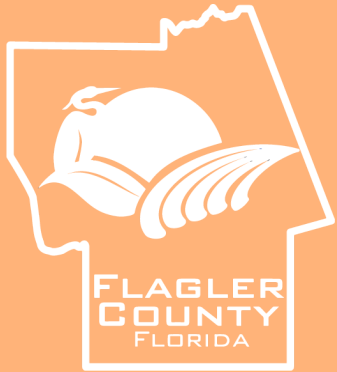
EXPENDITURES



Total FTE (Full Time Equivalents)
408.325
 (319.45 in General Fund)

USE OF FUNDS

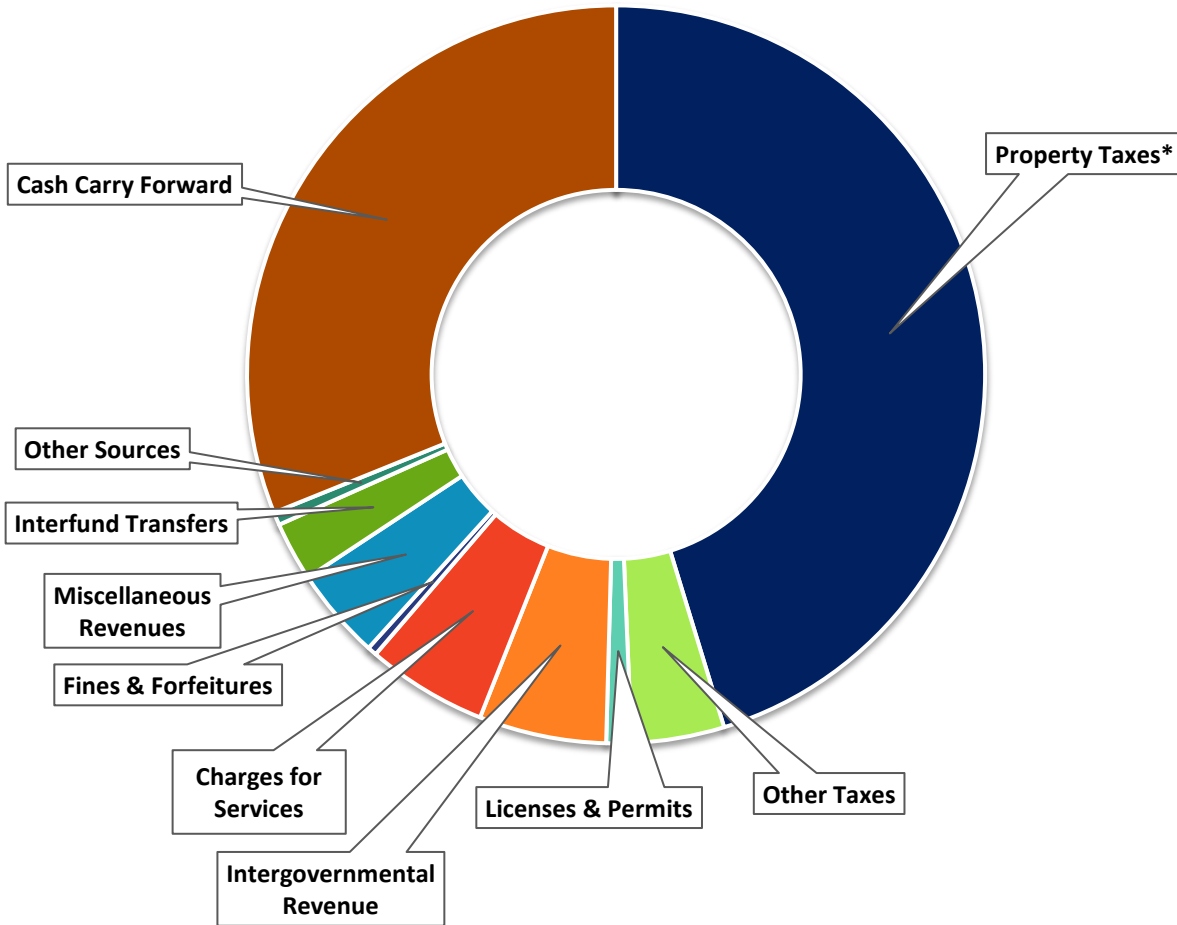
- *** Constitutional Officers***
\$45,250,358
 Sheriff, Property Appraiser, Clerk of the Circuit Court & Comptroller, Supervisor of Elections (*not including Tax Collector)
- General Government**
\$26,152,344
 Tax Collector, Administration, Human Resources, IT, Financial Services, Growth Management, Facilities, Fleet
- Public Safety**
\$29,326,313
 Fire/Rescue, EMS, Flight Operations, Emergency Management, Building Dept.
- Culture & Recreation**
\$6,214,047
 Library, Parks & Recreation, Flagler Beach Lifeguards
- Transportation**
\$11,179,817
 Airport, Engineering, Public Works, Public Transportation
- Human Services**
\$5,241,699
 Senior Services, Adult Day Care, Congregate Meals
- Economic Environment**
\$4,554,969
 Economic Opportunity and Development, Housing, Veterans
- Physical Environment**
\$3,708,638
 Utility Services, Solid Waste, Dune Restoration
- Interfund Transfers**
\$5,758,630
 General Capital Projects, Capital Preservation, Public Safety Communications, Drug Court, Teen Court, FCSO Ops Center Debt Service
- Debt Service**
\$8,746,660
 Debt Service
- Other Uses & Court Related**
\$8,161,500
 Other Uses, Court Related
- Reserves**
\$66,495,867



SECTION 1

SUMMARIES

Source of All Funds



Revenues	Amount	Percent
Property Taxes*	\$ 100,494,032	45.27%
Other Taxes	9,001,933	4.06%
Licenses & Permits	2,444,488	1.10%
Intergovernmental Revenue	12,387,786	5.58%
Charges for Services	11,735,961	5.29%
Fines & Forfeitures	912,975	0.41%
Miscellaneous Revenues	8,921,928	4.02%
Interfund Transfers	5,758,630	2.59%
Other Sources	1,256,479	0.57%
Cash Carry Forward	69,056,453	31.11%
Total Revenues	\$ 221,970,665	100.00%

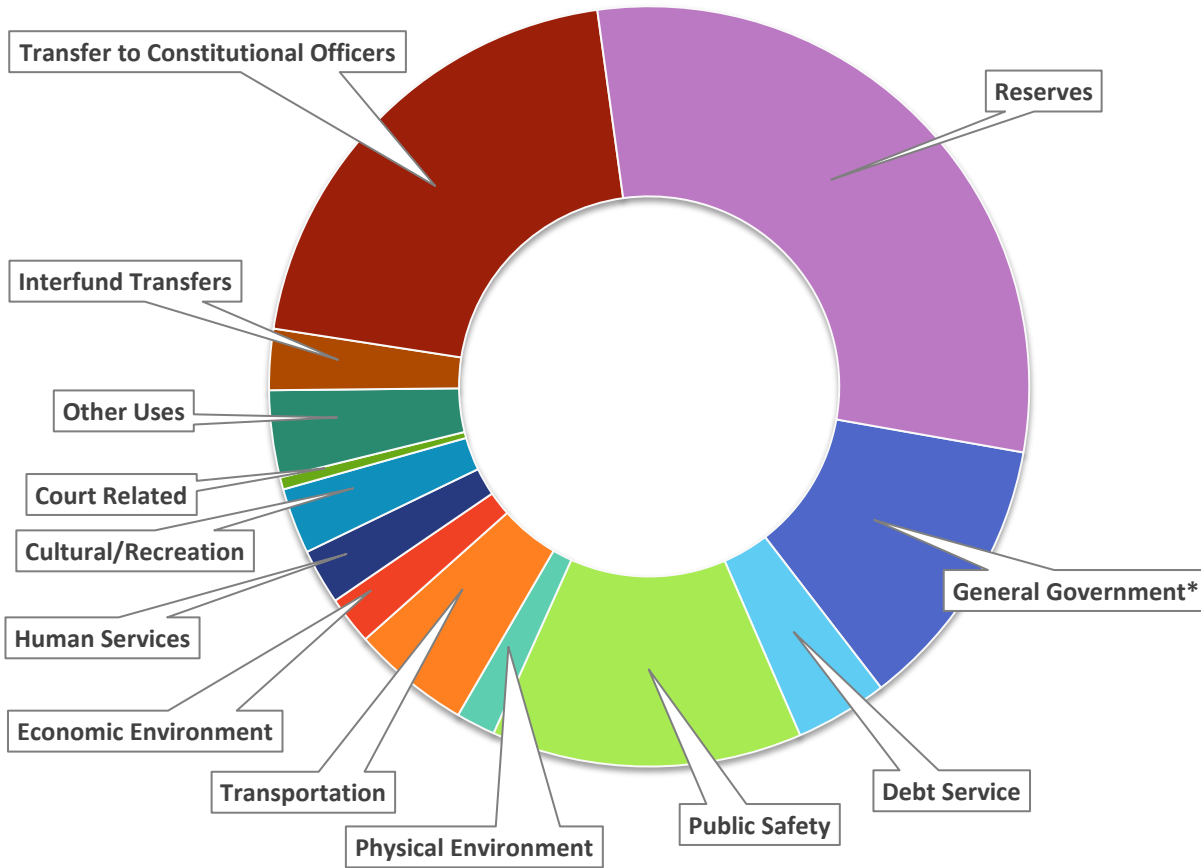
*Property Taxes budgeted at 95%

Total adopted revenues for fiscal year 2022-23 are \$221,970,665 which is an increase of \$876,220 from the Adopted Fiscal Year 2021-22 budget. The pie chart above details the sources of funds included in the Adopted Fiscal Year 2022-23 budget.

Flagler County is providing a Cash Carry Forward balance of \$69,056,453. Although the amount is 31.11% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	\$ 26,536,537	38.43%
Special Revenues Funds	25,116,177	36.37%
Debt Service Funds	6,371,614	9.23%
Capital Project Funds	4,242,403	6.14%
Enterprise Funds	4,261,771	6.17%
Internal Service Funds	2,527,951	3.66%
Total Cash Carry Forward	\$ 69,056,453	100.00%

Use of All Funds



Expenditures	Amount	Percent
General Government*	\$ 26,152,344	11.78%
Debt Service	8,746,660	3.94%
Public Safety	29,326,313	13.21%
Physical Environment	3,708,638	1.67%
Transportation	11,179,817	5.04%
Economic Environment	4,554,969	2.05%
Human Services	5,241,699	2.36%
Cultural/Recreation	6,214,047	2.80%
Court Related	1,149,823	0.52%
Other Uses	8,191,500	3.69%
Interfund Transfers	5,758,630	2.59%
Transfer to Constitutional Officers	45,250,358	20.39%
Reserves	66,495,867	29.96%
Total Expenditures	\$ 221,970,665	100.00%

* Includes \$3,700,000 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 2022-2023 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	\$ 26,542,505	39.92%
Special Revenues Funds	24,745,357	37.21%
Debt Service Funds	6,946,192	10.45%
Capital Project Funds	2,186,038	3.29%
Enterprise Funds	3,532,525	5.31%
Internal Service Funds	2,543,250	3.82%
Total Reserves	\$ 66,495,867	100.00%

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1001	General Fund				
	Revenues				
	Taxes	\$ 72,369,534	\$ 77,045,921	\$ 81,849,295	\$ 95,479,083
	Other Taxes	8,378	5,355	5,000	213,297
	Licenses & Permits	30,515	33,319	32,000	30,000
	Intergovernmental Revenue	5,334,080	5,608,320	4,185,887	3,686,055
	Charges for Services	5,778,292	4,631,007	3,494,553	5,183,000
	Fines & Forfeitures	100,004	91,456	41,000	40,500
	Miscellaneous Revenue	2,685,674	1,336,564	523,640	323,564
	Excess Fees	5,387,576	1,531,908	1,175,827	1,050,000
	Other Sources	82,758	47,720	0	197,098
	Cash Carry Forward	0	0	31,939,167	26,536,537
	Total Revenues	\$ 91,776,811	\$ 90,331,570	\$ 123,246,369	\$ 132,739,134
	Expenditures				
	General Government*	16,695,374	18,470,407	21,468,218	24,408,197
	Public Safety	15,337,818	16,281,119	15,212,298	19,637,474
	Physical Environment	237,973	264,728	392,087	398,190
	Transportation	2,818,402	3,200,114	3,137,183	3,543,252
	Debt Service	454,643	1,041,536	85,000	85,000
	Economic Environment	374,095	277,021	333,230	347,118
	Human Services	4,349,116	4,405,193	5,067,506	5,206,220
	Culture/Recreation	4,077,330	4,115,449	4,513,421	4,925,177
	Transfer to Constitutional Officers**	31,656,521	33,521,422	35,056,299	42,250,358
	Court Related	339,574	339,248	378,415	359,913
	Interfund Transfers**	2,074,050	2,812,422	12,652,799	5,035,730
	Non-Operating	0	0	30,000	0
	Reserves	0	0	24,919,913	26,542,505
	Total Expenditures	\$ 78,414,896	\$ 84,728,659	\$ 123,246,369	\$ 132,739,134

* Includes Tax Collector as they are a Fee Officer

** Activity Code Changed in FY 19-20

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1102	<u>County Transportation Trust</u>				
	Revenues				
	Other Taxes	898,650	1,076,517	1,038,636	1,038,636
	Intergovernmental Revenue	897,355	1,877,805	1,975,487	1,975,487
	Charges for Services	554,483	556,823	350,000	177,000
	Miscellaneous Revenue	74,107	7,242	6,000	5,000
	Cash Carry Forward	0	0	2,914,117	3,046,414
	Total Revenues	\$ 2,424,595	\$ 3,518,387	\$ 6,284,240	\$ 6,242,537
	Expenditures				
	Transportation	2,537,115	2,601,791	4,112,253	4,202,144
	Interfund Transfer	0	83,587	0	0
	Reserves	0	0	2,171,987	2,040,393
	Total Expenditures	\$ 2,537,115	\$ 2,685,378	\$ 6,284,240	\$ 6,242,537
Fund 1103	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	649,645	638,530	535,000	545,000
	Charges for Services	100	200	0	300
	Miscellaneous Revenue	6,741	32,906	1,000	1,000
	Cash Carry Forward	0	0	512,321	324,148
	Total Revenues	\$ 656,486	\$ 671,636	\$ 1,048,321	\$ 870,448
	Expenditures				
	Public Safety	760,799	605,649	1,048,321	870,448
	Total Expenditures	\$ 760,799	\$ 605,649	\$ 1,048,321	\$ 870,448
Fund 1104	<u>Daytona North Service District</u>				
	Revenues				
	Other Taxes	65,058	0	0	0
	Licenses & Permits	264,428	261,987	260,000	260,000
	Miscellaneous Revenue	8,522	895	1,000	200
	Excess Fees	1,496	1,202	1,000	1,200
	Cash Carry Forward	0	0	430,530	262,377
	Total Revenues	\$ 339,504	\$ 264,084	\$ 692,530	\$ 523,777
	Expenditures				
	General Government	21,546	19,413	34,450	34,450
	Transportation	349,573	511,267	392,150	226,950
	Reserves	0	0	265,930	262,377
	Total Expenditures	\$ 371,119	\$ 530,680	\$ 692,530	\$ 523,777

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	17,483	19,315	18,000	20,625
	Miscellaneous Revenue	99	24	0	25
	Interfund Transfers	19,140	29,324	27,074	24,424
	Total Revenues	\$ 36,722	\$ 48,663	\$ 45,074	\$ 45,074
	Expenditures				
	Human Services	45,069	45,071	45,074	45,074
	Interfund Transfer	0	3,591	0	0
	Total Expenditures	\$ 45,069	\$ 45,071	\$ 45,074	\$ 45,074
Fund 1106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	8,227	60,207	6,000	31,000
	Miscellaneous Revenue	147	42	30	150
	Cash Carry Forward	0	0	10,847	50,766
	Total Revenues	\$ 8,374	\$ 60,249	\$ 16,877	\$ 81,916
	Expenditures				
	Public Safety	36,066	21,519	16,877	81,916
	Total Expenditures	\$ 36,066	\$ 21,519	\$ 16,877	\$ 81,916
Fund 1107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	17,483	19,367	18,500	19,500
	Miscellaneous Revenue	767	16	0	20
	Total Revenues	\$ 18,250	\$ 19,383	\$ 18,500	\$ 19,520
	Expenditures				
	Interfund Transfers	9,003	4,709	0	0
	Court Related	9,270	14,740	18,500	19,520
	Total Expenditures	\$ 18,273	\$ 19,449	\$ 18,500	\$ 19,520
Fund 1108	<u>Court Facilities</u>				
	Revenues				
	Intergovernmental Revenue	156,575	0	0	0
	Fines & Forfeitures	168,816	173,447	168,000	171,600
	Miscellaneous Revenue	594	86	20	75
	Total Revenues	\$ 325,985	\$ 173,533	\$ 168,020	\$ 171,675
	Expenditures				
	General Government Services	207,861	0	0	0
	Court Related	242,100	134,636	139,100	112,400
	Reserves	0	0	28,920	59,275
	Total Expenditures	\$ 449,961	\$ 134,636	\$ 168,020	\$ 171,675

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	475,398	721,701	550,000	800,000
	Miscellaneous Revenue	41,686	5,078	4,000	1,500
	Excess Fees	4,036	4,968	0	0
	Cash Carry Forward	0	0	2,369,502	2,981,121
	Total Revenues	\$ 521,120	\$ 731,747	\$ 2,923,502	\$ 3,782,621
	Expenditures				
	Culture/Recreation	18,871	112,800	201,020	52,470
	Interfund Transfers	65,651	427,115	0	0
	Reserves	0	0	2,722,482	3,730,151
	Total Expenditures	\$ 84,522	\$ 539,915	\$ 2,923,502	\$ 3,782,621
Fund 1110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	1,426,195	2,165,103	1,650,000	2,400,000
	Intergovernmental Revenue	2,147	0	0	0
	Miscellaneous Revenue	18,236	20,976	3,000	2,500
	Excess Fees	12,109	14,903	0	0
	Cash Carry Forward	0	0	1,551,447	2,667,357
	Total Revenues	\$ 1,458,687	\$ 2,200,982	\$ 3,204,447	\$ 5,069,857
	Expenditures				
	Economic Environment	1,256,060	1,522,715	1,877,944	2,096,972
	Reserves	0	0	1,326,503	2,972,885
	Total Expenditures	\$ 1,256,060	\$ 1,522,715	\$ 3,204,447	\$ 5,069,857
Fund 1111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	475,398	721,701	550,000	800,000
	Intergovernmental Revenue	669,617	6,730	0	0
	Miscellaneous Revenue	450,955	5,294	3,000	1,000
	Excess Fees	4,036	4,968	0	0
	Cash Carry Forward	0	0	1,040,711	830,568
	Total Revenues	\$ 1,600,006	\$ 738,693	\$ 1,593,711	\$ 1,631,568
	Expenditures				
	Physical Environment	1,576,891	281,115	306,400	24,000
	Interfund Transfers	0	4,761,732	660,524	704,330
	Reserves	0	0	626,787	903,238
	Total Expenditures	\$ 1,576,891	\$ 5,042,847	\$ 1,593,711	\$ 1,631,568

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Intergovernmental Revenue	5,207,783	138,099	322,500	0
	Miscellaneous Revenue	58,151	8,005	6,000	105,565
	Cash Carry Forward	0	0	3,486,011	104,250
	Total Revenues	\$ 5,265,934	\$ 146,104	\$ 3,814,511	\$ 209,815
	Expenditures				
	Transportation	4,937,818	1,871,271	370,500	3,000
	Reserves	0	0	3,444,011	206,815
	Total Expenditures	\$ 4,937,818	\$ 1,871,271	\$ 3,814,511	\$ 209,815
Fund 1117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Miscellaneous Revenue	2,027	225	400	50
	Cash Carry Forward	0	0	137,505	134,497
	Total Revenues	\$ 2,027	\$ 225	\$ 137,905	\$ 134,547
	Expenditures				
	Physical Environment	465	583	650	625
	Reserves	0	0	137,255	133,922
	Total Expenditures	\$ 465	\$ 583	\$ 137,905	\$ 134,547
Fund 1119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,112,112	1,184,823	1,274,165	1,505,087
	Miscellaneous Revenue	38,883	6,388	4,000	1,500
	Cash Carry Forward	0	0	4,064,373	5,370,085
	Total Revenues	\$ 1,150,995	\$ 1,191,211	\$ 5,342,538	\$ 6,876,672
	Expenditures				
	Physical Environment	177,781	1,564	1,200	26,450
	Reserves	0	0	5,341,338	6,850,222
	Total Expenditures	\$ 177,781	\$ 1,564	\$ 5,342,538	\$ 6,876,672
Fund 1120	<u>Utility Regulatory Authority</u>				
	Revenues				
	Miscellaneous Revenue	125	54	50	50
	Cash Carry Forward	0	0	22,159	22,218
	Total Revenues	\$ 125	\$ 54	\$ 22,209	\$ 22,268
	Expenditures				
	Reserves	0	0	22,209	22,268
	Total Expenditures	\$ 0	\$ 0	\$ 22,209	\$ 22,268

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1127	<u>North Malacompra Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	35,167	35,100	32,300	35,000
	Miscellaneous Revenue	1,876	847	200	60
	Excess Fees	217	161	200	160
	Cash Carry Forward	0	0	171,939	205,393
	Total Revenues	\$ 37,260	\$ 36,108	\$ 204,639	\$ 240,613
	Expenditures				
	Physical Environment	3,201	3,187	3,550	3,460
	Reserves	0	0	201,089	237,153
	Total Expenditures	\$ 3,201	\$ 3,187	\$ 204,639	\$ 240,613
Fund 1128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	0	323,979	1,617,074	1,450,006
	Miscellaneous Revenue	0	28	0	0
	Interfund Transfer	0	16,042	36,439	0
	Total Revenues	\$ 0	\$ 340,049	\$ 1,653,513	\$ 1,450,006
	Expenditures				
	Public Safety	0	337,306	1,289,128	1,450,006
	Transportation	0	0	364,385	0
	Culture/Recreation	0	11,848	0	0
	Total Expenditures	\$ 0	\$ 349,154	\$ 1,653,513	\$ 1,450,006
Fund 1130	<u>Transportation Impact Fee East - Old</u>				
	Revenues				
	Miscellaneous Revenue	38,413	4,004	10,000	3,800
	Cash Carry Forward	0	0	2,671,084	2,350,532
	Total Revenues	\$ 38,413	\$ 4,004	\$ 2,681,084	\$ 2,354,332
	Expenditures				
	Transportation	325,342	99,098	2,100	2,100
	Reserves	0	0	2,678,984	2,352,232
	Total Expenditures	\$ 325,342	\$ 99,098	\$ 2,681,084	\$ 2,354,332

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	2,016	232	1,500	200
	Cash Carry Forward	0	0	140,177	98,592
	Total Revenues	\$ 2,016	\$ 232	\$ 141,677	\$ 98,792
	Expenditures				
	Transportation	106	58	250	250
	Reserves	0	0	141,427	98,542
	Total Expenditures	\$ 106	\$ 58	\$ 141,677	\$ 98,792
Fund 1132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Miscellaneous Revenue	73,533	115,664	42,500	90,100
	Cash Carry Forward	0	0	155,566	261,604
	Total Revenues	\$ 73,533	\$ 115,664	\$ 198,066	\$ 351,704
	Expenditures				
	Culture/Recreation	118	19,471	155,150	300,150
	Reserves	0	0	42,916	51,554
	Total Expenditures	\$ 118	\$ 19,471	\$ 198,066	\$ 351,704
Fund 1133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Miscellaneous Revenue	401	50	200	100
	Cash Carry Forward	0	0	29,311	29,222
	Total Revenues	\$ 401	\$ 50	\$ 29,511	\$ 29,322
	Expenditures				
	Culture/Recreation	44	39	100	29,322
	Reserves	0	0	29,411	0
	Total Expenditures	\$ 44	\$ 39	\$ 29,511	\$ 29,322
Fund 1134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Miscellaneous Revenue	13,832	15,091	12,250	17,250
	Cash Carry Forward	0	0	135,224	154,804
	Total Revenues	\$ 13,832	\$ 15,091	\$ 147,474	\$ 172,054
	Expenditures				
	Culture/Recreation	87	61	150	150
	Reserves	0	0	147,324	171,904
	Total Expenditures	\$ 87	\$ 61	\$ 147,474	\$ 172,054

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1135	<u>Parks Impact Fee Zone 4</u>				
	Revenues				
	Miscellaneous Revenue	18,978	31,583	15,550	25,300
	Cash Carry Forward	0	0	61,000	102,143
	Total Revenues	\$ 18,978	\$ 31,583	\$ 76,550	\$ 127,443
	Expenditures				
	Culture/Recreation	94,842	51	100	125,125
	Reserves	0	0	76,450	2,318
	Total Expenditures	\$ 94,842	\$ 51	\$ 76,550	\$ 127,443
Fund 1137	<u>Transportation Impact Fee East - New</u>				
	Revenues				
	Miscellaneous Revenue	12,495	1,394	2,000	1,300
	Cash Carry Forward	0	0	850,612	851,168
	Total Revenues	\$ 12,495	\$ 1,394	\$ 852,612	\$ 852,468
	Expenditures				
	Transportation	505	238	900	550
	Reserves	0	0	851,712	851,918
	Total Expenditures	\$ 505	\$ 238	\$ 852,612	\$ 852,468
Fund 1141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	937	319	300	250
	Cash Carry Forward	0	0	181,935	169,606
	Total Revenues	\$ 937	\$ 319	\$ 182,235	\$ 169,856
	Expenditures				
	Economic Environment	34,601	12,806	182,235	169,856
	Total Expenditures	\$ 34,601	\$ 12,806	\$ 182,235	\$ 169,856
Fund 1143	<u>State Housing Initiatives Partnership Program (SHIP)</u>				
	Revenues				
	Intergovernmental Revenue	349,194	719,373	766,144	1,156,435
	Miscellaneous Revenue	63,213	220,962	32,500	77,500
	Interfund Transfer	58,508	68,232	0	0
	Cash Carry Forward	0	0	298,197	636,631
	Total Revenues	\$ 470,915	\$ 1,008,567	\$ 1,096,841	\$ 1,870,566
	Expenditures				
	Economic Environment	464,952	759,917	1,096,841	1,870,566
	Total Expenditures	\$ 464,952	\$ 759,917	\$ 1,096,841	\$ 1,870,566

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Miscellaneous Revenue	0	29,550	0	0
	Cash Carry Forward	0	0	20,968	50,518
	Total Revenues	\$ 0	\$ 29,550	\$ 20,968	\$ 50,518
	Expenditures				
	Economic Environment	0	0	20,968	50,518
	Total Expenditures	\$ 0	\$ 0	\$ 20,968	\$ 50,518
Fund 1153	<u>CDBG-Urban Development</u>				
	Revenues				
	Interfund Transfer	42,000	0	0	0
	Total Revenues	\$ 42,000	\$ 0	\$ 0	\$ 0
	Expenditures				
	Economic Environment	0	0	0	0
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Fund 1175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Licenses and Permits	5,397	5,350	5,220	5,400
	Miscellaneous Revenue	206	103	30	25
	Excess Fees	31	25	0	0
	Cash Carry Forward	0	0	43,815	48,822
	Total Revenues	\$ 5,634	\$ 5,478	\$ 49,065	\$ 54,247
	Expenditures				
	General Government	167	166	250	325
	Transportation	45	332	48,815	53,922
	Total Expenditures	\$ 212	\$ 498	\$ 49,065	\$ 54,247
Fund 1177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,343	1,340	1,282	1,300
	Miscellaneous Revenue	115	52	20	20
	Excess Fees	5	6	10	6
	Cash Carry Forward	0	0	26,865	27,783
	Total Revenues	\$ 1,463	\$ 1,398	\$ 28,177	\$ 29,109
	Expenditures				
	Human Services	276	289	28,177	29,109
	Total Expenditures	\$ 276	\$ 289	\$ 28,177	\$ 29,109

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,436	2,436	2,280	2,400
	Intergovernmental Revenue	0	204	0	0
	Miscellaneous Revenue	224	101	60	60
	Excess Fees	16	11	15	15
	Cash Carry Forward	0	0	41,809	40,316
	Total Revenues	\$ 2,676	\$ 2,752	\$ 44,164	\$ 42,791
	Expenditures				
	Human Services	310	519	6,400	6,370
	Reserves	0	0	37,764	36,421
	Total Expenditures	\$ 310	\$ 519	\$ 44,164	\$ 42,791
Fund 1180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	62,200	108,135	60,000	90,000
	Intergovernmental Revenue	100,841	177,854	74,000	60,000
	Charges for Services	311,744	447,768	302,500	485,500
	Fines & Forfeitures	35	5	0	0
	Miscellaneous Revenue	31,666	17,049	16,500	12,500
	Cash Carry Forward	0	0	937,956	1,040,214
	Total Revenues	\$ 506,486	\$ 750,811	\$ 1,390,956	\$ 1,688,214
	Expenditures				
	General Government	413,608	452,694	607,744	834,741
	Public Safety	51,849	68,061	106,079	109,571
	Physical Environment	0	50,000	0	0
	Interfund Transfer	0	31,361	0	0
	Reserves	0	0	677,133	743,902
	Total Expenditures	\$ 465,457	\$ 602,116	\$ 1,390,956	\$ 1,688,214
Fund 1181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	865,971	1,512,769	1,016,000	1,474,500
	Intergovernmental Revenue	488	0	0	0
	Charges for Services	2,371	2,370	2,000	2,000
	Fines & Forfeitures	2,957	3,214	1,000	2,000
	Miscellaneous Revenue	22,470	8,871	31,500	2,300
	Cash Carry Forward	0	0	1,008,361	1,193,295
	Total Revenues	\$ 894,257	\$ 1,527,224	\$ 2,058,861	\$ 2,674,095
	Expenditures				
	Public Safety	1,268,954	1,267,969	1,840,377	1,792,329
	Reserves	0	0	218,484	881,766
	Total Expenditures	\$ 1,268,954	\$ 1,267,969	\$ 2,058,861	\$ 2,674,095

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1182	<u>Public Safety Communication Network</u>				
	Revenues				
	Intergovernmental Revenue	476,961	0	0	0
	Charges for Services	2,043,762	562,797	577,016	596,292
	Fines & Forfeitures	0	0	50,000	50,000
	Miscellaneous Revenue	33,672	4,689	3,000	5,500
	Interfund Transfer	360,208	350,000	700,000	2,000,000
	Other Sources	28,000	0	0	0
	Cash Carry Forward	0	0	630,101	1,445,463
	Total Revenues	\$ 2,942,603	\$ 917,486	\$ 1,960,117	\$ 4,097,255
	Expenditures				
	Public Safety	2,789,335	2,619,515	1,879,163	2,730,733
	Reserves	0	0	80,954	1,366,522
	Total Expenditures	\$ 2,789,335	\$ 2,619,515	\$ 1,960,117	\$ 4,097,255
Fund 1184	<u>Disaster Relief</u>				
	Revenues				
	Intergovernmental Revenue	1,576,898	640,805	0	0
	Miscellaneous Revenue	1,066	1,218	0	0
	Interfund Revenue	1,500,000	0	0	0
	Total Revenues	\$ 3,077,964	\$ 642,023	\$ 0	\$ 0
	Expenditures				
	Public Safety	1,896,531	1,033,475	0	0
	Total Expenditures	\$ 1,896,531	\$ 1,033,475	\$ 0	\$ 0
Fund 1185	<u>Federal Relief</u>				
	Revenues				
	Intergovernmental Revenue	13,375,654	8,227,141	0	0
	Total Revenues	\$ 13,375,654	\$ 8,227,141	\$ 0	\$ 0
	Expenditures				
	Public Safety	13,375,653	6,711,959	0	0
	Physical Environment	0	1,500,000	0	0
	Human Services	0	15,182	0	0
	Total Expenditures	\$ 13,375,653	\$ 8,227,141	\$ 0	\$ 0
Fund 1187	<u>Capital Preservation</u>				
	Revenues				
	Interfund Transfer	0	0	735,000	605,500
	Total Revenues	\$ 0	\$ 0	\$ 735,000	\$ 605,500
	Expenditures				
	General Government	0	0	735,000	605,500
	Total Expenditures	\$ 0	\$ 0	\$ 735,000	\$ 605,500

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	10,133	11,243	10,000	10,500
	Miscellaneous Revenue	63	58	0	100
	Cash Carry Forward	0	0	19,206	40,135
	Total Revenues	\$ 10,196	\$ 11,301	\$ 29,206	\$ 50,735
	Expenditures				
	Reserves	0	0	29,206	50,735
	Total Expenditures	\$ 0	\$ 0	\$ 29,206	\$ 50,735
Fund 1193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	2,760	7,819	2,700	6,000
	Miscellaneous Revenue	56	36	15	50
	Cash Carry Forward	0	0	14,307	25,332
	Total Revenues	\$ 2,816	\$ 7,855	\$ 17,022	\$ 31,382
	Expenditures				
	Court Related	0	0	50	0
	Reserves	0	0	16,972	31,382
	Total Expenditures	\$ 0	\$ 0	\$ 17,022	\$ 31,382
Fund 1194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	333,184	475,582	400,000	475,000
	Miscellaneous Revenue	12,946	1,432	2,000	1,200
	Cash Carry Forward	0	0	836,131	412,431
	Total Revenues	\$ 346,130	\$ 477,014	\$ 1,238,131	\$ 888,631
	Expenditures				
	Court Related	187,554	709,021	517,496	358,716
	Reserves	0	0	720,635	529,915
	Total Expenditures	\$ 187,554	\$ 709,021	\$ 1,238,131	\$ 888,631
Fund 1195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	17,483	19,333	17,100	18,600
	Miscellaneous Revenue	36	38	20	20
	Total Revenues	\$ 17,519	\$ 19,371	\$ 17,120	\$ 18,620
	Expenditures				
	Court Related	0	0	30	50
	Interfund Transfers	17,523	19,361	17,090	18,570
	Total Expenditures	\$ 17,523	\$ 19,361	\$ 17,120	\$ 18,620

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1196	<u>Crime Prevention</u>				
	Revenues				
	Fines & Forfeitures	27,844	30,223	28,500	29,800
	Miscellaneous Revenue	1,202	210	100	110
	Cash Carry Forward	0	0	139,053	121,165
	Total Revenues	\$ 29,046	\$ 30,433	\$ 167,653	\$ 151,075
	Expenditures				
	Public Safety	111	57	48,140	200
	Reserves	0	0	119,513	150,875
	Total Expenditures	\$ 111	\$ 57	\$ 167,653	\$ 151,075
Fund 1197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	17,478	19,361	18,000	18,800
	Miscellaneous Revenue	903	106	100	75
	Interfund Transfers	94,233	130,464	77,090	152,323
	Cash Carry Forward	0	0	137,681	0
	Total Revenues	\$ 112,614	\$ 149,931	\$ 232,871	\$ 171,198
	Expenditures				
	Court Related	115,217	147,011	154,807	171,198
	Reserves	0	0	78,064	0
	Total Expenditures	\$ 115,217	\$ 147,011	\$ 232,871	\$ 171,198
Fund 1198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	18,618	19,663	18,550	19,050
	Miscellaneous Revenue	370	81	80	50
	Interfund Transfers	26,487	0	50,494	46,645
	Cash Carry Forward	0	0	8,582	17,207
	Total Revenues	\$ 45,475	\$ 19,744	\$ 77,706	\$ 82,952
	Expenditures				
	Court Related	36,683	61,333	77,706	82,952
	Total Expenditures	\$ 36,683	\$ 61,333	\$ 77,706	\$ 82,952

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	1,825,164	1,942,857	2,089,630	2,004,775
	Miscellaneous Revenue	17,871	2,118	1,000	500
	Cash Carry Forward	0	0	765,527	1,093,609
	Total Revenues	\$ 1,843,035	\$ 1,944,975	\$ 2,856,157	\$ 3,098,884
	Expenditures				
	Debt Service	1,793,467	1,795,706	1,793,315	1,795,065
	Reserves	0	0	1,062,842	1,303,819
	Total Expenditures	\$ 1,793,467	\$ 1,795,706	\$ 2,856,157	\$ 3,098,884
Fund 1212	<u>Bond - Capital Improvement Referendum</u>				
	Revenues				
	Other Taxes	197,530	206,374	208,297	0
	Intergovernmental Revenue	2,698,975	3,274,860	3,514,803	3,514,803
	Miscellaneous Revenue	10,936	3,030	1,000	1,000
	Cash Carry Forward	0	0	3,327,805	4,007,086
	Total Revenues	\$ 2,907,441	\$ 3,484,264	\$ 7,051,905	\$ 7,522,889
	Expenditures				
	Debt Service	2,947,352	2,952,311	3,492,555	3,489,055
	Reserves	0	0	3,559,350	4,033,834
	Total Expenditures	\$ 2,947,352	\$ 2,952,311	\$ 7,051,905	\$ 7,522,889
Fund 1213	<u>Bond - Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	262,379	163,647	98,835	98,835
	Miscellaneous Revenue	485	151	0	0
	Total Revenues	\$ 262,864	\$ 163,798	\$ 98,835	\$ 98,835
	Expenditures				
	Debt Service	206,481	234,297	86,925	86,870
	Reserves	0	0	11,910	11,965
	Total Expenditures	\$ 206,481	\$ 234,297	\$ 98,835	\$ 98,835

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1214	<u>Bond - Taxable Spec Assessment Rev S18B</u>				
	Revenues				
	Licenses and Permits	707,968	705,160	0	0
	Miscellaneous Revenues	3,550	491	150	0
	Interfund Transfer	0	0	660,524	704,330
	Cash Carry Forward	0	0	43,500	0
	Total Revenues	\$ 711,518	\$ 705,651	\$ 704,174	\$ 704,330
	Expenditures				
	Debt Service	704,841	703,886	704,174	704,330
	Total Expenditures	\$ 704,841	\$ 703,886	\$ 704,174	\$ 704,330
Fund 1215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Miscellaneous Revenue	0	11	0	0
	Interfund Transfer	0	10,000	323,792	1,405,908
	Cash Carry Forward	0	0	0	8,722
	Total Revenues	\$ 0	\$ 10,011	\$ 323,792	\$ 1,414,630
	Expenditures				
	Debt Service	0	1,309	323,792	1,414,630
	Total Expenditures	\$ 0	\$ 1,309	\$ 323,792	\$ 1,414,630
Fund 1219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,112,896	1,184,698	1,274,165	1,505,087
	Miscellaneous Revenue	23,659	2,537	3,500	1,000
	Cash Carry Forward	0	0	1,329,733	1,262,197
	Total Revenues	\$ 1,136,555	\$ 1,187,235	\$ 2,607,398	\$ 2,768,284
	Expenditures				
	Debt Service	1,163,443	1,173,765	1,163,060	1,171,710
	Reserves	0	0	1,444,338	1,596,574
	Total Expenditures	\$ 1,163,443	\$ 1,173,765	\$ 2,607,398	\$ 2,768,284
Fund 1220	<u>Bond TDT Revenue Series 2017</u>				
	Revenues				
	Miscellaneous Revenue	0	151	0	0
	Interfund Transfer	0	4,761,732	0	0
	Total Revenues	\$ 0	\$ 151	\$ 0	\$ 0
	Expenditures				
	Debt Service	0	4,761,661	0	0
	Total Expenditures	\$ 0	\$ 4,761,661	\$ 0	\$ 0

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1221	<u>Bond Grant Anticipated Note S2020</u>				
	Revenues				
	Intergovernmental Revenue	0	464,461	0	0
	Miscellaneous Revenue	0	644	0	0
	Interfund Transfers	65,651	427,115	0	0
	Cash Carry Forward	0	0	400,000	0
	Total Revenues	\$ 65,651	\$ 892,220	\$ 400,000	\$ 0
	Expenditures				
	Debt Service	6,194	19,931	400,000	0
	Total Expenditures	\$ 6,194	\$ 19,931	\$ 400,000	\$ 0
Fund 1307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	6,058	683	1,200	1,200
	Cash Carry Forward	0	0	415,152	415,519
	Total Revenues	\$ 6,058	\$ 683	\$ 416,352	\$ 416,719
	Expenditures				
	Culture/Recreation	295	217	700	150,700
	Reserves	0	0	415,652	266,019
	Total Expenditures	\$ 295	\$ 217	\$ 416,352	\$ 416,719
Fund 1308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	11,823	1,327	4,000	4,000
	Cash Carry Forward	0	0	804,842	778,491
	Total Revenues	\$ 11,823	\$ 1,327	\$ 808,842	\$ 782,491
	Expenditures				
	Culture/Recreation	1,417	1,231	4,700	229,700
	Reserves	0	0	804,142	552,791
	Total Expenditures	\$ 1,417	\$ 1,231	\$ 808,842	\$ 782,491

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	2,907,250	3,608,428	3,483,940	3,750,000
	Intergovernmental Revenue	2,938	0	0	0
	Miscellaneous Revenue	44,740	54,805	30,000	10,000
	Cash Carry Forward	0	0	1,671,523	1,360,884
	Total Revenues	\$ 2,954,928	\$ 3,663,233	\$ 5,185,463	\$ 5,120,884
	Expenditures				
	General Government	90,480	547,485	2,800	2,800
	Public Safety	231,925	7,780	2,800	1,902,800
	Physical Environment	1,641	0	0	0
	Culture/Recreation	0	78,024	0	0
	Transfer to Constitutional Officers	3,000,000	3,000,000	3,000,000	3,000,000
	Reserves	0	0	2,179,863	215,284
	Total Expenditures	\$ 3,324,046	\$ 3,633,289	\$ 5,185,463	\$ 5,120,884
Fund 1312	<u>2015 Capital Improvements Bond</u>				
	Revenues				
	Miscellaneous Revenue	12,151	749	0	0
	Total Revenues	\$ 12,151	\$ 749	\$ 0	\$ 0
	Expenditures				
	General Government	551	245	0	0
	Public Safety	0	774,809	0	0
	Total Expenditures	\$ 551	\$ 775,054	\$ 0	\$ 0
Fund 1314	<u>CPF - Taxable Special Assessment Revenue Series 2018B</u>				
	Revenues				
	Miscellaneous Revenue	3,288	107	0	0
	Cash Carry Forward	0	0	65,000	0
	Total Revenues	\$ 3,288	\$ 107	\$ 65,000	\$ 0
	Expenditures				
	Debt Service		0		
	Physical Environment	359	119	65,000	0
	Total Expenditures	\$ 359	\$ 119	\$ 65,000	\$ 0

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1315	<u>CPF - New Sheriff Op Center</u>				
	Revenues				
	Miscellaneous Revenue	0	5,591	0	0
	Other Sources	0	12,250,000	0	0
	Cash Carry Forward	0	0	3,000,000	501,000
	Total Revenues	\$ 0	\$ 12,255,591	\$ 3,000,000	\$ 501,000
	Expenditures				
	Public Safety	0	1,819,866	3,000,000	501,000
	Total Expenditures	\$ 0	\$ 1,819,866	\$ 3,000,000	\$ 501,000
Fund 1316	<u>General Capital Projects</u>				
	Revenues				
	Interfund Transfer	0	0	10,720,000	819,500
	Total Revenues	\$ 0	\$ 0	\$ 10,720,000	\$ 819,500
	Expenditures				
	General Government	0	0	50,000	169,500
	Public Safety	0	0	4,350,000	650,000
	Culture/Recreation	0	0	6,320,000	0
	Total Expenditures	\$ 0	\$ 0	\$ 10,720,000	\$ 819,500
Fund 1318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	120,458	121,731	120,000	121,000
	Intergovernmental Revenue	0	2,160,693	0	0
	Miscellaneous Revenue	6,035	837	0	0
	Excess Fees	682	559	0	0
	Cash Carry Forward	0	0	0	400,657
	Total Revenues	\$ 127,175	\$ 2,283,820	\$ 120,000	\$ 521,657
	Expenditures				
	General Government	2,409	2,435	3,000	2,500
	Transportation	31,703	2,338,592	105,000	104,065
	Reserves	0	0	12,000	415,092
	Total Expenditures	\$ 34,112	\$ 2,341,027	\$ 120,000	\$ 521,657

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1319	<u>2008 ESL Referendum</u>				
	Revenues				
	Intergovernmental Revenue	428,735	0	0	0
	Miscellaneous Revenue	15,830	1,635	1,200	1,500
	Cash Carry Forward	0	0	746,722	739,852
	Total Revenues	\$ 444,565	\$ 1,635	\$ 747,922	\$ 741,352
	Expenditures				
	General Government	0		0	
	Physical Environment	432	432	0	0
	Culture/Recreation	429,584	3,973	1,200	4,500
	Reserves	0	0	746,722	736,852
	Total Expenditures	\$ 430,016	\$ 4,405	\$ 747,922	\$ 741,352
Fund 1320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Miscellaneous Revenue	13	183	0	20
	Other Sources	50,100	507,500	0	0
	Cash Carry Forward	0	0	0	46,000
	Total Revenues	\$ 50,113	\$ 507,683	\$ 0	\$ 46,020
	Expenditures				
	Physical Environment	34,397	476,738	0	46,020
	Total Expenditures	\$ 34,397	\$ 476,738	\$ 0	\$ 46,020
Fund 1401	<u>Airport</u>				
	Revenues				
	Licenses & Permits	0	0	500	1,500
	Intergovernmental Revenue	811,150	8,800,820	0	0
	Charges for Services	2,365,773	2,408,534	2,439,849	2,909,453
	Miscellaneous Revenue	59,202	51,652	51,314	48,959
	Cash Carry Forward	0	0	868,193	1,408,041
	Total Revenues	\$ 3,236,125	\$ 11,261,006	\$ 3,359,856	\$ 4,367,953
	Expenses				
	Transportation	3,088,774	3,052,171	2,284,740	3,010,584
	Reserves	0	0	1,075,116	1,357,369
	Total Expenditures	\$ 3,088,774	\$ 3,052,171	\$ 3,359,856	\$ 4,367,953

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1402	<u>Sanitary Landfill</u>				
	Revenues				
	Intergovernmental Revenue	77,175	0	0	0
	Charges for Services	1,042	1,659	1,250	1,000
	Miscellaneous Revenue	12,549	1,079	0	0
	Cash Carry Forward	0	0	530,000	154,507
	Total Revenues	\$ 90,766	\$ 2,738	\$ 531,250	\$ 155,507
	Expenses				
	Physical Environment	292,571	251,884	323,301	155,507
	Interfund Transfer	0	88	0	0
	Reserves	0	0	207,949	0
	Total Expenditures	\$ 292,571	\$ 251,972	\$ 531,250	\$ 155,507
Fund 1404	<u>Beverly Beach Utility</u>				
	Revenues				
	Intergovernmental Revenue	70,384	0	0	0
	Charges for Services	723,627	116,847	0	0
	Miscellaneous Revenue	42,716	8,101	0	0
	Interfund Transfer	0	1,700,000	0	0
	Total Revenues	\$ 836,727	\$ 1,824,948	\$ 0	\$ 0
	Expenses				
	Physical Environment	1,482,217	412,180	0	0
	Reserves	0	0	0	0
	Total Expenditures	\$ 1,482,217	\$ 412,180	\$ 0	\$ 0
Fund 1405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Other Taxes	164,036	170,412	217,481	192,553
	Intergovernmental Revenue	382	0	0	0
	Charges for Services	1,719,078	1,723,112	1,779,748	2,381,416
	Miscellaneous Revenue	20,262	2,142	20,000	5,000
	Excess Fees	9,360	7,709	7,000	8,000
	Cash Carry Forward	0	0	1,066,570	1,054,119
	Total Revenues	\$ 1,913,118	\$ 1,903,375	\$ 3,090,799	\$ 3,641,088
	Expenses				
	Physical Environment	1,788,084	1,847,406	1,871,629	2,916,250
	Interfund Transfer	0	8,304	0	0
	Reserves	0	0	1,219,170	724,838
	Total Expenditures	\$ 1,788,084	\$ 1,855,710	\$ 3,090,799	\$ 3,641,088

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1407	<u>Flagler County Utility at Plantation Bay</u>				
	Revenues				
	Intergovernmental Revenue	8,946	0	0	0
	Charges for Services	2,552,580	230,301	0	0
	Miscellaneous Revenue	440,398	119,213	0	0
	Special Items	0	94,218	0	0
	Total Revenues	\$ 3,001,924	\$ 443,732	\$ 0	\$ 0
	Expenses				
	Physical Environment	2,754,228	491,774	0	0
	Reserves	0	0	0	0
	Total Expenditures	\$ 2,754,228	\$ 491,774	\$ 0	\$ 0
Fund 1408	<u>Old Kings Road Landfill</u>				
	Revenues				
	Intergovernmental Revenue	19,600	0	0	0
	Miscellaneous Revenue	3,052	593	750	750
	Cash Carry Forward	0	0	486,000	445,774
	Total Revenues	\$ 22,652	\$ 593	\$ 486,750	\$ 446,524
	Expenses				
	Physical Environment	19,600	20,389	50,050	87,043
	Reserves	0	0	436,700	359,481
	Total Expenditures	\$ 19,600	\$ 20,389	\$ 486,750	\$ 446,524

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23
Fund 1409	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Intergovernmental Revenue	21,600	0	0	0
	Miscellaneous Revenue	6,297	1,084	1,200	1,200
	Cash Carry Forward	0	0	975,850	932,045
	Total Revenues	\$ 27,897	\$ 1,084	\$ 977,050	\$ 933,245
	Expenses				
	Physical Environment	21,600	22,439	50,100	77,093
	Reserves	0	0	926,950	856,152
	Total Expenditures	\$ 21,600	\$ 22,439	\$ 977,050	\$ 933,245
Fund 1410	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	1,652	361	400	400
	Cash Carry Forward	0	0	266,874	267,285
	Total Revenues	\$ 1,652	\$ 361	\$ 267,274	\$ 267,685
	Expenses				
	Reserves	0	0	267,274	267,685
	Total Expenditures	\$ 0	\$ 0	\$ 267,274	\$ 267,685
Fund 1501	<u>Health Insurance</u>				
	Revenues				
	Intergovernmental Revenue	643	0	0	0
	Miscellaneous Revenue	9,752,011	9,975,368	10,084,500	10,568,330
	Interfund Transfer	0	711,019	0	0
	Special Items	490	197	0	0
	Cash Carry Forward	0	0	3,301,153	257,951
	Total Revenues	\$ 9,753,144	\$ 10,686,584	\$ 13,385,653	\$ 10,826,281
	Expenses				
	General Government	65,109	65,093	63,567	66,531
	Other Uses	9,646,100	10,951,320	10,539,001	8,216,500
	Reserves	0	0	2,783,085	2,543,250
	Total Expenditures	\$ 9,711,209	\$ 11,016,413	\$ 13,385,653	\$ 10,826,281

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		✓				
1117	Environmentally Sensitive Lands		✓				
1119	Environmentally Sensitive Lands 2008		✓				
1120	Utility Regulatory Authority		✓				
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		✓				
1175	Bimini Gardens MSTU		✓				
1177	Espanola Special Assessment		✓				
1178	Rima Ridge Special Assessment		✓				
1180	Municipal Services		✓				
1181	Building Department		✓				

(continued on next page)

Fund Classifications

Fund	Fund Description	Governmental Funds				Proprietary Funds	
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds
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			✓			
1221	Bond Grant Anticipated Note S2020			✓			
1307	Beachfront Parks Capital				✓		
1308	Beachfront Park Maintenance				✓		
1311	1/2 Cent Discretionary Sales Tax				✓		
1312	2015 Capital Improvements Bond				✓		
1313	CPF-Taxable Special Assessment Revenue Series 2018				✓		
1314	CPF-Taxable Special Assessment Revenue Series 2018B				✓		
1315	CPF-NEW SHERIFF OP CTR				✓		
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						✓

Summary of Revenues - All Funds

Fund	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	% Change
General Fund	\$ 91,776,811	\$ 90,271,442	\$ 123,246,369	\$ 132,739,134	7.7%
Special Revenue Funds					
County Transportation Trust	2,424,595	3,332,407	6,284,240	6,242,537	-0.7%
Emergency Communications E-911	656,486	709,581	1,048,321	870,448	-17.0%
Daytona North Service District	339,504	264,084	692,530	523,777	-24.4%
Legal Aid	36,722	48,663	45,074	45,074	0.0%
Law Enforcement Trust	8,374	60,249	16,877	81,916	385.4%
Law Library	18,250	19,383	18,500	19,520	5.5%
Court Facilities	325,985	173,533	168,020	171,675	2.2%
Tourist Development Tax-Capital	521,120	731,747	2,923,502	3,782,621	29.4%
Tourist Development Tax-Promotional	1,458,687	2,201,063	3,204,447	5,069,857	58.2%
Tourist Development Tax-Restoration	1,600,006	738,693	1,593,711	1,631,568	2.4%
Constitutional Gas Tax	5,265,934	1,388,104	3,814,511	209,815	-94.5%
Environmentally Sensitive Lands	2,027	225	137,905	134,547	-2.4%
ESL 2008 Referendum	1,151,501	1,191,211	5,342,538	6,876,672	28.7%
Utility Regulatory	125	54	22,209	22,268	0.3%
North Malacompra District	37,260	36,108	204,639	240,613	17.6%
Grant Special Revenue	0	340,049	1,653,513	1,450,006	-12.3%
Transportation Impact Fee East-Old	38,413	4,004	2,681,084	2,354,332	-12.2%
Transportation Impact Fee -West	2,016	232	141,677	98,792	-30.3%
Park Impact Fees-Zone 1	73,533	115,664	198,066	351,704	77.6%
Park Impact Fees-Zone 2	401	50	29,511	29,322	-0.6%
Park Impact Fees-Zone 3	13,832	15,091	147,474	172,054	16.7%
Park Impact Fees-Zone 4	18,978	31,583	76,550	127,443	66.5%
Transportation Impact Fee-East New	12,495	1,394	852,612	852,468	-0.02%
Economic Development	937	319	182,235	169,856	-6.8%
State Housing Initiatives Partnership Program (SHIP)	470,915	1,008,567	1,096,841	1,870,566	70.5%

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Summary of Revenues - All Funds

Fund	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	% Change
CDBG-Neighborhood Stabilization Program	0	29,550	20,968	50,518	140.9%
CDBG-Urban Development	42,000	0	0	0	0.0%
Bimini Gardens MSTU	5,634	5,478	49,065	54,247	10.6%
Espanola Special Assessment	1,463	1,398	28,177	29,109	3.3%
Rima Ridge Special Assessment	2,676	2,752	44,164	42,791	-3.1%
Municipal Services	506,486	753,504	1,390,956	1,688,214	21.4%
Building Department	894,257	1,527,251	2,058,861	2,674,095	29.9%
Public Safety Communications Network	2,942,603	917,486	1,960,117	4,097,255	109.0%
Disaster Relief	3,077,964	642,023	0	0	0.0%
Federal Relief	13,375,654	8,235,284	0	0	0.0%
Capital Preservation	0	0	735,000	605,500	-17.6%
Domestic Violence	10,196	11,301	29,206	50,735	73.7%
Alcohol & Drug Abuse Trust	2,816	7,855	17,022	31,382	84.4%
Court Innovations/Technology	346,130	477,014	1,238,131	888,631	-28.2%
Juvenile Diversion	17,519	19,371	17,120	18,620	8.8%
Crime Prevention	29,046	30,433	167,653	151,075	-9.9%
Court Innovations	112,614	149,932	232,871	171,198	-26.5%
Teen Court	45,475	19,744	77,706	82,952	6.8%
Debt Service Funds					
Judicial Center Bond Sinking Gnrl Oblig. Series 2005	1,843,035	1,944,975	2,856,157	3,098,884	8.5%
Bond-Capital Imprv Refunding Revenue Bond Series 2015	2,907,441	3,410,141	7,051,905	7,522,889	6.7%
Bond-Taxable Special Assessment Rev Note 2018A	262,864	163,798	98,835	98,835	0.0%
Bond-Taxable Special Assessment Rev Note 2018	711,518	705,651	704,174	704,330	0.02%
Bond Capital Imprv Rev S2020	0	10,011	323,792	1,414,630	336.9%
Limited Ad Valorem Tax Refunding Bond Series 2016	1,136,555	1,187,235	2,607,398	2,768,284	6.2%
Bond-TDT Rev Series 2017	0	4,761,883	0	0	0.0%
Bond-Grt Antc Note S2020	65,651	892,220	400,000	0	-100.0%

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Summary of Revenues - All Funds

Fund	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	% Change
Capital Project Funds					
Beach Front Parks	6,058	683	416,352	416,719	0.1%
Beach Front Park Maintenance Trust	11,823	1,327	808,842	782,491	-3.3%
CPF-1/2 Cent Discretionary Sales Tax	2,954,928	3,869,540	5,185,463	5,120,884	-1.2%
CPF-Capital Improvement Revenue Bond	12,151	749	0	0	0.0%
CPF-Taxable Special Assessment Rev Bond Series 2018B	3,288	107	65,000	0	-100.0%
CPF - New Sheriff Op Center	0	12,255,591	3,000,000	501,000	-83.3%
General Capital Projects	0	0	10,720,000	819,500	-92.4%
Marineland Acres Drainage Basin District	127,175	2,283,820	120,000	521,657	334.7%
CPF-2008 Environmentally Sensitive Land Referendum New	444,565	1,635	747,922	741,352	-0.9%
Beach Renourishment	50,113	507,683	0	46,020	100.0%
Enterprise Funds					
Airport	3,236,125	11,261,060	3,359,856	4,367,953	30.0%
Solid Waste	90,766	2,738	531,250	155,507	-70.7%
Beverly Beach Utilities	842,007	1,824,948	0	0	0.0%
Residential Solid Waste Collection	1,913,118	1,903,375	3,090,799	3,641,088	17.8%
Plantation Bay Utilities	3,001,924	443,732	0	0	0.0%
Old Kings Road Landfill	22,652	593	486,750	446,524	-8.3%
Construction & Demolition Debris Landfill	27,897	1,084	977,050	933,245	-4.5%
Bunnell Landfill	1,652	361	267,274	267,685	0.2%
Internal Service Funds					
Health Insurance	9,753,144	10,686,584	13,385,653	10,826,281	-19.1%
Total	\$ 157,093,890	\$ 173,635,400	\$ 221,094,445	\$ 221,970,665	0.4%

Summary of Expenditures/Expenses - All Funds

Fund	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	% Change
General Fund	\$ 78,418,907	\$ 84,726,881	\$ 123,246,369	\$ 132,739,134	7.7%
Special Revenue Funds					
County Transportation Trust	2,537,115	2,685,378	6,284,240	6,242,537	-0.7%
Emergency Communications E-911	760,799	605,649	1,048,321	870,448	-17.0%
Daytona North Service District	371,119	530,680	692,530	523,777	-24.4%
Legal Aid	45,069	48,662	45,074	45,074	0.0%
Law Enforcement Trust	36,066	21,519	16,877	81,916	385.4%
Law Library	18,273	19,449	18,500	19,520	5.5%
Court Facilities	449,961	134,636	168,020	171,675	2.2%
Tourist Development Tax-Capital	84,522	539,915	2,923,502	3,782,621	29.4%
Tourist Development Tax-Promotional	1,256,060	1,522,715	3,204,447	5,069,857	58.2%
Tourist Development Tax-Restoration	1,576,891	5,042,847	1,593,711	1,631,568	2.4%
Constitutional Gas Tax	4,937,818	1,871,271	3,814,511	209,815	-94.5%
Environmentally Sensitive Lands	465	583	137,905	134,547	-2.4%
ESL 2008 Referendum	177,781	1,564	5,342,538	6,876,672	28.7%
Utility Regulatory	0	0	22,209	22,268	0.3%
North Malacompra District	3,201	3,187	204,639	240,613	17.6%
Grant Special Revenue	0	349,154	1,653,513	1,450,006	-12.3%
Transportation Impact Fee East-Old	325,342	99,098	2,681,084	2,354,332	-12.2%
Transportation Impact Fee -West	106	58	141,677	98,792	-30.3%
Park Impact Fees-Zone 1	118	19,471	198,066	351,704	77.6%
Park Impact Fees-Zone 2	44	39	29,511	29,322	-0.6%
Park Impact Fees-Zone 3	87	61	147,474	172,054	16.7%
Park Impact Fees-Zone 4	94,842	51	76,550	127,443	66.5%
Transportation Impact Fee-East New	505	238	852,612	852,468	-0.02%
Economic Development	34,601	12,806	182,235	169,856	-6.8%

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Summary of Expenditures/Expenses - All Funds

Fund	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	% Change
Special Revenue Funds (continued)					
State Housing Initiatives Partnership Program (SHIP)	464,952	759,917	1,096,841	1,870,566	70.5%
CDBG-Neighborhood Stabilization Program	0	0	20,968	50,518	140.9%
Bimini Gardens MSTU	212	498	49,065	54,247	10.6%
Espanola Special Assessment	276	289	28,177	29,109	3.3%
Rima Ridge Special Assessment	310	519	44,164	42,791	-3.1%
Municipal Services	465,457	602,117	1,390,956	1,688,214	21.4%
Building Department	1,268,954	1,267,969	2,058,861	2,674,095	29.9%
Public Safety Communications Network	2,789,335	2,619,515	1,960,117	4,097,255	109.0%
Disaster Relief Fund	1,896,531	1,033,475	0	0	0.0%
Federal Relief	13,375,653	8,227,141	0	0	0.0%
Capital Preservation	0	0	735,000	605,500	100.0%
Domestic Violence	0	0	29,206	50,735	73.7%
Alcohol & Drug Abuse Trust	0	0	17,022	31,382	84.4%
Court Innovations/Technology	187,554	709,021	1,238,131	888,631	-28.2%
Juvenile Diversion	17,523	19,361	17,120	18,620	8.8%
Crime Prevention	111	57	167,653	151,075	-9.9%
Court Innovations	115,217	147,011	232,871	171,198	-26.5%
Teen Court	36,683	61,333	77,706	82,952	6.8%
Debt Service Funds					
Judicial Center Bond Sinking Gnrl Oblig. Series 2005	1,793,467	1,795,706	2,856,157	3,098,884	8.5%
Bond-Capital Imprv Refunding Revenue Bond Series 2015	2,947,352	2,952,311	7,051,905	7,522,889	6.7%
Bond-Taxable Special Assessment Rev Note 2018A	206,481	234,297	98,835	98,835	0.0%
Bond-Taxable Special Assessment Rev Note 2018	704,841	703,886	704,174	704,330	0.02%
Bond Capital Imprv Rev S2020	0	1,309	323,792	1,414,630	336.89%
Limited Ad Valorem Tax Refunding Bond Series 2016	1,163,443	1,173,765	2,607,398	2,768,284	6.17%
Bond- TDT Rev Series 2017	0	4,761,661	0	0	0.00%
Bond- Grt Antc Note S2020	6,194	19,931	400,000	0	-100.00%

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Summary of Expenditures/Expenses - All Funds

Fund	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	% Change
Capital Project Funds					
Beach Front Parks	295	217	416,352	416,719	0.1%
Beach Front Park Maintenance Trust	1,417	1,231	808,842	782,491	-3.3%
CPF-1/2 Cent Discretionary Sales Tax	3,324,046	3,633,289	5,185,463	5,120,884	-1.2%
CPF-Capital Improvement Revenue Bond 2015	551	775,054	0	0	0.0%
CPF-Taxable Special Assessment Rev Bond Series 2018B	359	119	65,000	0	-100.0%
CPF - New Sheriff Op Center	0	1,819,866	3,000,000	501,000	-83.3%
General Capital Projects	0	0	10,720,000	819,500	-92.4%
Marineland Acres Drainage Basin District	34,112	2,341,027	120,000	521,657	334.7%
CPF-2008 Environmentally Sensitive Land Referendum New	430,016	4,405	747,922	741,352	-0.9%
CPF- Beach Renourishment	34,397	476,738	0	46,020	100.0%
Enterprise Funds					
Airport	3,088,774	3,008,866	3,359,856	4,367,953	30.0%
Solid Waste	292,571	243,792	531,250	155,507	-70.7%
Beverly Beach Utilities	1,482,217	1,716,223	0	0	0.0%
Residential Solid Waste Collection	1,788,084	1,851,379	3,090,799	3,641,088	17.8%
Plantation Bay Utilities	2,754,228	491,774	0	0	0.0%
Old Kings Road Landfill	19,600	20,389	486,750	446,524	-8.3%
Construction & Demolition Debris Landfill	21,600	22,439	977,050	933,245	-4.5%
Bunnell Landfill	0	0	267,274	267,685	0.2%
Internal Service Funds					
Health Insurance	9,711,209	11,013,287	13,385,653	10,826,281	-19.1%
Total	\$ 141,553,714	\$ 152,747,096	\$ 221,094,445	\$ 221,970,665	0.4%

Schedule of Interfund Transfers

Transfers From	Expenditures	Revenues	Transfers To
Fund 1001 - General Fund	\$ 5,035,730	\$ 24,424	Fund 1105 - Legal Aid
		2,000,000	Fund 1182 - General Fund Contribution
		605,500	Fund 1187 - Capital Preservation
		133,753	Fund 1197 - Drug Court
		46,645	Fund 1198 - Teen Court
		1,405,908	Fund 1215 - FCSO Operations Center Debt Service (Non Ad Valorem)
		819,500	Fund 1316 - General Capital Projects
Total General Fund	\$ 5,035,730	\$ 5,035,730	
Fund 1111 - Tourist Development Beach Restoration	\$ 704,330	704,330	Fund 1214 - Bond-Taxable Spec Assessment Rev S18B
Fund 1195 - Juvenile Diversion	18,570	18,570	Fund 1197 - Drug Court
Total Other Funds	\$ 722,900	\$ 722,900	
Total Interfund Transfers	\$ 5,758,630	\$ 5,758,630	

Reserves Summary by Fund

Fund	Description	Amount
Fund 1001	General Fund	\$ 26,542,505
	Reserve for Contingency	5,609,769
	Designated for Future Use	18,025,916
	Library Palm Coast Branch Reserve	200,712
	Personnel Services Reserves	200,000
	Reserve - Restricted for Future Capital Outlay	878,108
	Vessel Registration	139,428
	Passport	191,823
	Fire Rescue Facility - Palm Coast Plantation	240,902
	Solid Waste Debt Retirement	225,000
	Harbor View	24,265
	River Club 1st Amendment	16,959
	River Club 2nd Amendment	595
	Fire Rescue - Flagler Polo	12,320
	Plantation Bay Amendment	9,661
	Bulow Plantation DRI	8,075
	Matanzas Shores	5,709
	Matanzas Shores DRI Amendment	2,694
	Grand Haven DRI Amendment	677
	Reserve - Future Capital O/L Bldg.	128,000
	Reserve for Helicopter Replacement	1,500,000
Fund 1102	County Transportation Trust Fund	2,040,393
Fund 1103	Emergency Communication E911	47,364
Fund 1104	Daytona North Service District	262,377
Fund 1108	Court Facilities	59,275
Fund 1109	Tourist Development Tax - Capital	3,730,151
Fund 1110	Tourist Development Tax - Promotion	2,952,946
Fund 1111	Tourist Development Tax - Beach Restoration	903,238
Fund 1112	Constitutional Gas Tax	206,815
Fund 1117	Environmentally Sensitive Lands (Old Fund)	133,922
Fund 1119	Environmentally Sensitive Lands	6,850,222

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Reserves Summary by Fund

Fund	Description	Amount
Fund 1120	Utility Regulatory Authority	22,268
Fund 1127	North Malacompra District	237,153
Fund 1130	Transportation Impact Fee East - Old	2,352,232
Fund 1131	Transportation Impact Fee West	98,542
Fund 1132	Park Impact Fee Zone 1	51,554
Fund 1133	Park Impact Fee Zone 2	29,247
Fund 1134	Park Impact Fee Zone 3	171,904
Fund 1135	Park Impact Fee Zone 4	2,318
Fund 1137	Transportation Impact Fees East - New	851,918
Fund 1178	Rima Ridge Special Assessment	36,421
Fund 1180	Municipal Service	743,902
Fund 1181	Building Department	881,766
Fund 1182	Public Safety Communications Network	1,366,522
Fund 1192	Domestic Violence Trust	50,735
Fund 1193	Alcohol & Drug Abuse Trust	31,382
Fund 1194	Court Innovations/Technology	529,915
Fund 1196	Crime Prevention	100,875

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Reserves Summary by Fund

Fund	Description	Amount
Fund 1211	Judicial Center Bond - Sinking	1,303,819
Fund 1212	Bond - Capital Improvement Ref Rec 2015	4,033,834
Fund 1213	Bond - Taxable SP Asmt Rv S2018	11,965
Fund 1219	ESL Series 2009 & 2010	1,596,574
Fund 1307	Beach Front Park	266,019
Fund 1308	Beachfront Park Maintenance	552,791
Fund 1311	1/2 Cent Discretionary Sales Tax	215,284
Fund 1318	Marineland Acres District	415,092
Fund 1319	Environmentally Sensitive Lands	736,852
Fund 1401	Airport	1,324,369
Fund 1405	Residential Solid Waste Collection	724,838
Fund 1408	Old Kings Rd Landfill	359,481
Fund 1409	Construction & Demolition Debris Landfill	856,152
Fund 1410	Bunnell Landfill	267,685
Fund 1501	Health Insurance	2,543,250
Total Reserves - All Funds		<u>\$ 66,495,867</u>

Fund Balance History by Fund

Fund	Description	Ending Fund Balance 09/30/18	Ending Fund Balance 09/30/19	Ending Fund Balance 09/30/20	Ending Fund Balance 09/30/21	Est. Beg. Fund Bal. 10/01/22	Est. Beg. Fund Bal. 10/01/23	% Change	Explanation
1001	General Fund	8,316,770	10,305,985	34,486,248	33,749,871	31,939,167	26,536,537	-16.92%	New Library & Firestation Transferred to CPF
Special Revenue Funds									
1102	County Transportation Trust	2,515,994	3,068,554	2,956,035	3,603,064	2,914,117	3,046,414	4.54%	
1103	Emergency Communications E-911	422,829	580,719	567,949	671,879	512,321	324,148	-36.73%	Additional FTEs Added and Upgrade to E-911 Sys
1104	Daytona North Service District	875,898	625,487	593,873	327,279	430,530	262,377	-39.06%	Additional Road Maintenance Required
1105	Legal Aid	10,810	56	(8,290)	(8,290)	0	0	0.00%	
1106	Law Enforcement Trust	60,364	35,997	8,305	47,035	10,847	50,766	368.02%	Additional Seizures
1107	Law Library	7,908	17	(66)	(6)	0	0	0.00%	
1108	Court Facilities	269,041	224,684	100,706	139,605	0	0	0.00%	
1109	Tourist Development Tax - Capital	2,252,762	2,672,063	3,108,662	3,300,494	2,369,502	2,981,121	25.81%	Internal Policy Change on Spending of Funds
1110	Tourist Development Tax - Promotion	1,358,737	1,348,866	666,101	1,551,496	1,551,447	2,667,357	71.93%	Collection Increases Post-COVID
1111	Tourist Development Tax - Restoration	7,063,972	4,844,705	5,897,820	1,593,663	1,040,711	830,568	-20.19%	Debt Service Payments Increased in FY 21
1112	Constitutional Gas Tax	3,664,835	4,094,153	5,077,665	4,594,489	3,486,011	104,250	-97.01%	Use of Fund Balance for Local Match Reqmts.
1117	Environmentally Sensitive Lands	133,325	136,244	137,806	137,447	137,505	134,497	-2.19%	
1119	Environmentally Sensitive Lands 2008	977,966	1,939,654	2,913,375	4,103,021	4,064,373	5,370,085	32.13%	Millage Rate Increased as Debt Millage Decr.
1120	Utility Regulatory	21,840	21,999	22,124	22,178	22,159	22,218	0.27%	
1126	800 MHz System Escrow Account	32,518	0	0	0	0	0	0.00%	
1127	North Malacompra District	69,690	106,592	140,651	173,572	171,939	205,393	19.46%	On-going Maint. Not Needed as it's being Const.
1128	Grant Special Revenue Fund	0	0	0	(9,107)	0	0	0.00%	
1130	Transportation Impact Fees East-Old	2,766,916	2,752,514	2,465,586	2,370,493	2,671,084	2,350,532	-12.00%	Project for Commerce Parkway Started
1131	Transportation Impact Fees West	134,180	137,414	139,326	139,499	140,177	98,592	-29.67%	Project for Water Oak Road Started
1132	Park Impact Fees-Zone 1	118,677	157,056	230,472	325,070	155,566	261,604	68.16%	Building Permit Increased in Zone 1
1133	Park Impact Fees-Zone 2	23,803	28,854	29,211	29,226	29,311	29,222	-0.30%	
1134	Park Impact Fees-Zone 3	59,911	109,378	123,123	138,149	135,224	154,804	14.48%	Building Permit Increased in Zone 3
1135	Park Impact Fees-Zone 4	1,684	121,414	45,551	77,072	61,000	102,143	67.45%	Building Permit Increased in Zone 4
1137	Transportation Impact Fees East-New	817,298	837,621	849,610	850,768	850,612	851,168	0.07%	
1141	Economic Development	230,025	216,299	182,636	170,147	181,935	169,606	-6.78%	
1143	State Housing Initiatives Partnership	182,065	296,859	302,821	538,347	298,197	636,631	113.49%	Grant Funding Received and Not Spent in FY 22
1152	CDBG- Neighborhood Stabilization Program	0	0	0	29,550	20,968	50,518	140.93%	Repayment by former Program Clients

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Fund Balance History by Fund

Fund	Description	Ending Fund Balance 09/30/18	Ending Fund Balance 09/30/19	Ending Fund Balance 09/30/20	Ending Fund Balance 09/30/21	Est. Beg. Fund Bal. 10/01/22	Est. Beg. Fund Bal. 10/01/23	% Change	Explanation
Special Revenue Funds (continued)									
1175	Bimini Gardens MSTU	27,784	33,324	38,747	43,728	43,815	48,822	11.43%	Road Maintenance Needs Less Significant
1177	Espanola Special Assessment	23,271	24,479	25,667	26,776	26,865	27,783	3.42%	
1178	Rima Ridge Special Assessment	37,596	39,995	42,361	44,595	41,809	40,316	-3.57%	
1180	Municipal Services	776,956	966,896	1,007,928	1,178,063	937,956	1,040,214	10.90%	Additional Plan and ROW Reviews
1181	Building Department	1,835,431	1,704,933	1,330,240	1,576,236	1,008,361	1,193,295	18.34%	Increase in Building Permits
1182	Public Safety Communications Network	12,416,709	3,551,779	3,705,044	3,433,445	630,101	1,445,463	129.40%	Transfer from GF for Debt Service
1184	Disaster Relief Fund	0	2,256	1,241,869	0	0	0	0.00%	
1192	Domestic Violence	13,544	8,063	18,259	29,560	19,206	40,135	108.97%	No Planned Projects at this Time
1193	Alcohol & Drug Abuse Trust	4,477	8,825	11,641	19,497	14,307	25,332	77.06%	No Planned Projects at this Time
1194	Court Innovations/Technology	750,121	855,228	1,013,805	781,796	836,131	412,431	-50.67%	Switch and Network Upgrade Project Completed
1195	Juvenile Diversion	6,493	13	9	20	0	0	0.00%	
1196	Crime Prevention	67,153	80,093	109,029	139,406	139,053	121,165	-12.86%	Grant Program Reopened after 3-Years
1197	Court Innovations	4,812	56,461	53,857	56,780	137,681	0	-100.00%	Use of Fund Balance, instead of Transfers from GF
1198	Teen Court	22,160	46,088	54,881	13,290	8,582	17,207	100.50%	Use of Fund Balance, instead of Transfers from GF
Total Special Revenue Funds		40,059,555	31,735,634	35,204,389	32,259,332	25,099,403	25,116,177		
Debt Service Funds									
1211	Judicial Center Bond Sinking	506,694	749,932	799,500	948,770	765,527	1,093,609	42.86%	Building Up Reserve Balance
1212	Cap Imp Ref Rev Bond 2015	3,260,030	3,278,502	3,238,590	3,696,419	3,327,805	4,007,086	20.41%	Building Up Reserve Balance
1213	BND TXBL SP ASMT RV S2018	0	854	57,237	(13,262)	0	0	0.00%	
1214	BND TXBL SP ASMT RV S2018 B	0	35,209	41,885	43,652	43,500	0	-100.00%	Final Year of Debt , Transfer for Exact Pymt
1215	BND CAP IMP REV S2020	0	0	0	8,702	0	8,722	100.00%	Amount Not CFWD in FY 22
1219	ESL III Series 2008	1,167,562	1,164,949	1,138,060	1,151,530	1,329,733	1,262,197	-5.08%	
1221	Bond Grt Antc Note S2020	0	0	59,457	931,746	400,000	0	-100.00%	Short-Term Line of Credit Expired in FY 22
Total Debt Service Funds		4,934,286	5,229,446	5,334,729	6,767,557	5,866,565	6,371,614		

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Fund Balance History by Fund

Fund	Description	Ending Fund Balance 09/30/18	Ending Fund Balance 09/30/19	Ending Fund Balance 09/30/20	Ending Fund Balance 09/30/21	Est. Beg. Fund Bal. 10/01/22	Est. Beg. Fund Bal. 10/01/23	% Change	Explanation
Capital Projects Funds									
1307	Beachfront Park	398,862	408,690	414,453	414,918	415,152	415,519	0.09%	
1308	Beachfront Park Maintenance	777,975	796,489	806,895	806,990	804,842	778,491	-3.27%	
1311	1/2 Cent Discretionary Tax	4,459,211	3,953,380	3,582,816	3,819,071	1,671,523	1,360,884	-18.58%	Increased FCSO Funding from \$1M to \$3M
1312	Cap Impr Rev Bond 2015	822,477	815,555	827,154	52,849	0	0	0.00%	
1313	CPF Special Assessment S2018	258,750	0	0	0	0	0	0.00%	
1314	CPF Special Assessment S2018B	322,254	61,256	64,184	64,173	65,000	0	-100.00%	Project Completed
1315	CPF New Sheriff Op Ctr	0	0	0	10,435,726	3,000,000	501,000	-83.30%	Project Expected to be Completed December 22
1318	Marineland Acres District	238,396	352,802	445,865	388,658	0	400,657	0.00%	
1319	Environmentally Sensitive Lands-New	634,421	731,072	745,621	742,852	746,722	739,852	-0.92%	
1320	Beach Renourishment Fund	0	0	15,716	46,660	0	46,000	0.00%	
Total Capital Project Funds		7,912,346	7,119,244	6,902,704	16,771,897	6,703,239	4,242,403		
Enterprise Funds									
1401	Airport	1,200,025	1,187,472	1,204,451	1,407,526	868,193	1,408,041	62.18%	Saving for T-Hangar Construction
1402	Solid Waste	1,230,832	1,037,995	852,330	329,740	530,000	154,507	-70.85%	Contractual Increases
1404	Flagler County Utilities - Beverly Beach	829,566	670,151	(515,062)	0	0	0	0.00%	
1405	Residential Solid Waste Collection	866,708	1,016,942	972,061	1,022,700	1,066,570	1,054,119	-1.17%	
1407	Flagler County Utilities - Plantation Bay	4,248,847	8,739,661	(1,948,724)	0	0	0	0.00%	
1408	Old Kings Road Landfill	475,685	482,500	485,552	465,761	486,000	445,774	-8.28%	
1409	Construction & Demolition Debris Landfill	954,774	968,603	974,900	953,565	975,850	932,045	-4.49%	
1410	Bunnell Landfill	261,427	265,095	266,748	266,853	266,874	267,285	0.15%	
Total Enterprise Funds		10,067,865	14,368,419	2,292,256	4,446,145	4,193,487	4,261,771		
Internal Service Fund									
1501	Health Insurance	4,593,227	4,517,313	3,188,154	2,663,354	3,301,153	2,527,951	-23.42%	FCSO No Longer in Health Insurance Plan
Total Internal Service Fund		4,593,227	4,517,313	3,188,154	2,663,354	3,301,153	2,527,951		
Total		75,884,049	73,276,041	87,408,480	96,658,156	77,103,014	69,056,453	-10.44%	

Note: Figures above are unaudited.

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

Population & Authorized Position Counts

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
*Population	99,798	101,889	104,436	107,406	109,999	112,085	115,081	115,378	119,662	124,202
Budgeted BOCC Only Employees	308.95	324.05	346.00	368.99	371.85	382.27	386.86	380.25	404.325	408.325
Employees per Capita (Ratio)	1:323	1:314	1:302	1:291	1:296	1:293	1:297	1:303	1:296	1:304
Population Change	1.39%	2.10%	2.50%	2.84%	2.41%	1.90%	2.67%	0.26%	3.71%	3.79%
Employee Change	2.26%	4.89%	6.77%	6.64%	0.78%	2.80%	1.20%	-1.71%	6.33%	0.99%

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)	\$ 18,925,624	\$ 193,800	\$ 1,283,293	\$ 1,555,326	\$ 4,604,195	\$ 3,216,054	\$ 603,489	\$ 30,381,781
County Transportation Trust (Fund 1102)	1,303,039	0	4,500	100,031	163,589	344,085	131,825	2,047,069
Emergency Communications E-911 (Fund 1104)	283,847	0	0	21,713	40,513	48,054	482	394,609
Tourist Development (Fund 1110)	385,212	0	0	27,943	67,308	63,775	622	544,860
Grant Special Revenue (Fund 1128)	681,953	0	55,263	54,003	196,474	177,975	37,560	1,203,228
Old Kings Road Landfill (Fund 1145)	24,554	0	188	1,893	2,944	5,932	1,482	36,993
Const. & Demo Debris Landfill (Fund 1146)	24,554	0	188	1,893	2,944	5,932	1,482	36,993
Municipal Services (Fund 1180)	471,237	0	1,000	36,128	74,737	69,412	2,713	655,227
Building (Fund 1181)	1,019,681	0	20,000	79,536	141,060	167,892	20,310	1,448,479
Public Safety Comm Network (Fund 1182)	136,477	0	0	10,440	21,620	19,579	231	188,347
Court Innovations (Fund 1197)	40,498	0	0	3,098	4,823	11,865	69	60,353
Teen Court (Fund 1198)	45,926	0	0	3,513	5,470	11,865	78	66,852
Airport (Fund 1401)	426,568	0	10,000	33,399	78,466	94,920	16,921	660,274
Solid Waste (Fund 1402)	49,109	0	375	3,786	5,887	11,866	2,964	73,987
Residential Solid Waste Collect (Fund 1405)	53,321	0	750	4,135	6,425	11,864	92	76,587
Health Insurance (Fund 1501)	48,630	0	0	3,720	5,792	8,306	83	66,531
Total	\$ 23,920,230	\$ 193,800	\$ 1,375,557	\$ 1,940,557	\$ 5,422,247	\$ 4,269,376	\$ 820,403	\$ 37,942,170

Summary of Personnel Services All Funds - BOCC Only



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

FTE Authorization Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change	Description of Change
General Fund					
Board of County Commissioners	5.000	5.000	5.000	0.000	
County Administration	4.000	6.000	4.700	(1.300)	Moved 1.30 FTE to Communications
Communications	4.250	3.300	3.300	0.000	Division Previously Under IT as Creative Media
Land Management	4.000	4.000	4.000	0.000	
County Attorney	4.000	4.000	4.000	0.000	
Economic Development	1.100	1.100	1.000	(0.100)	Moved 0.10 FTE to Tourist Development
Engineering	7.000	7.000	7.000	0.000	Added Coastal Engineer & Removed CAD Technician
Financial Services:					
Budget	7.000	7.000	8.000	1.000	Added Grants & Project Accountant from HHS
Purchasing	5.000	6.000	9.500	3.500	Reclass Comm. Mgr to Procurment Analyst & Admin Asst. To Sr Contract Coord.
Total Financial Services	12.000	13.000	17.500	4.500	
IT Department	11.350	11.300	13.550	2.250	IT Reorganization & 3 Additional FTE
Public Safety Software	3.450	3.700	4.750	1.050	IT Reorganization & 1 Additional FTE
Total Innovation Technology	14.800	15.000	18.300	3.300	
Human Resources	4.300	5.300	5.300	0.000	
County Extension Services	6.000	6.000	6.000	0.000	
Social Services Admin	4.000	5.000	5.000	0.000	
Human Services	4.000	4.000	4.000	0.000	
Senior Services	4.500	4.000	4.000	0.000	
Adult Day Care	5.000	5.000	5.000	0.000	
Congregate Meals	1.000	1.500	1.500	0.000	
Veteran's Services	2.000	2.000	2.000	0.000	
Total Health & Human Services	20.500	21.500	21.500	0.000	

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FTE Authorization Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change	Description of Change
Library - Main Branch	15.450	15.450	15.500	0.050	Moved 0.05 from Law Library
Bunnell Library	2.000	2.000	2.000	0.000	
Total Library	17.450	17.450	17.500	0.050	
General Services:					
General Services Administration	5.750	5.750	7.500	1.750	Reorganization & Added Project Coordinator & Accounting Clerk
Fleet Management	9.500	9.500	9.000	(0.500)	0.50 Accounting Clerk Moved to General Services
Facilities Management	25.500	25.500	24.000	(1.500)	Contract Coordinator Moved to Purchasing & Tradesworker I Eliminated
Public Transportation	33.350	33.350	31.850	(1.500)	0.50 Financial Mgmt Coordinator Moved & 1 Driver Reduced
Recreation Facilities	17.500	17.500	17.000	(0.500)	0.50 Accounting Clerk Moved to General Services
Princess Place Preserve	3.500	3.500	5.500	2.000	Added 1 Superintendent & 1 from Bull Creek & Cottages
Princess Place Cottages	0.500	0.500	0.000	(0.500)	0.50 Moved to Princess Place
Bull Creek	1.000	1.000	0.500	(0.500)	0.50 Moved to Princess Place
Total General Services	96.600	96.600	95.350	(1.250)	
Emergency Management	5.000	5.000	5.000	0.000	
Emergency Flight Operations	2.000	2.000	2.000	0.000	
Fire/Rescue Admin	0.000	13.000	13.000	0.000	
Fire/Rescue	98.000	87.000	87.000	0.000	
Total Fire/Rescue	100.000	102.000	102.000	0.000	
Total General Fund	306.000	312.250	317.450	5.200	
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	

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FTE Authorization Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change	Description of Change
Special Revenue Funds					
County Transportation Trust:					
Road & Bridge Department	31.000	29.000	29.000	0.000	
Court Innovations (Drug Court)	1.000	1.000	1.000	0.000	
Teen Court	1.000	1.000	1.000	0.000	
Law Library	0.050	0.050	0.000	(0.050)	Moved to Library
Tourist Development Office	5.300	5.375	5.475	0.100	Moved 0.10 TDC Director from Economic Development
Emergency Services Public Safety	1.250	1.650	1.650	0.000	
SHIP Program	2.000	1.000	0.000	(1.000)	Moved Program Coordinator to HHS
Fire/Rescue SAFER Grant	0.000	15.000	15.000	0.000	SAFER Grant in FY 20-21
Municipal Services Fund:					
Planning & Zoning	5.150	4.000	4.600	0.600	Split Planner with Building
Code Enforcement	0.750	1.250	1.250	0.000	
Building Fund	11.100	13.750	14.150	0.400	Added Building Inspector II and split Planner with Planning
Emergency Communications - E911	1.700	4.050	4.050	0.000	
Total Special Revenue Funds	60.300	77.125	77.175	0.050	

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FTE Authorization Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change	Description of Change
Enterprise & Internal Service Funds					
Airport	7.000	8.000	8.000	0.000	
Landfill Long Term Mnt (Old Kings)	0.000	0.000	0.500	0.500	Reorganization with General Services
Landfill Long Term Mnt (C&D)	0.000	0.000	0.500	0.500	Reorganization with General Services
Solid Waste - Landfill	2.500	2.500	1.000	(1.500)	Reorganization with General Services
Residential Solid Waste Collection	1.750	1.750	1.000	(0.750)	Reorganization with General Services
Health Insurance Fund	0.700	0.700	0.700	0.000	
Total Enterprise & Internal Service Funds	11.950	12.950	11.700	(1.250)	

	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
General Fund (including Judicial)	308.000	314.250	319.450	5.200
Special Revenue Funds	60.300	77.125	77.175	0.050
Enterprise and Internal Service Funds	11.950	12.950	11.700	-1.250
Total BOCC FTE Count	380.250	404.325	408.325	4.000

Position Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
General Fund				
Board of County Commissioners				
County Commissioner	5.000	5.000	5.000	0.000
County Administration				
Chief of Staff	1.000	2.000	1.000	(1.000)
County Administrator	1.000	1.000	1.000	0.000
Deputy County Administrator	0.000	0.000	1.000	1.000
Executive Admin Assistant	1.000	1.000	1.000	0.000
Executive Admin Assistant to BOCC	1.000	1.000	0.700	(0.300)
Public Information Officer	0.000	1.000	0.000	(1.000)
Total Administration	9.000	11.000	9.700	(1.300)
Communications				
Public Information Officer	0.000	0.000	1.000	1.000
Marketing Media Manager	0.000	0.000	1.000	1.000
Audio Video Production Coordinator	0.000	0.000	1.000	1.000
Executive Admin Assistant to BOCC	0.000	0.000	0.300	0.300
Total Communications	0.000	0.000	3.300	2.000
Land Management				
Environmental Projects Supervisor	1.000	1.000	1.000	0.000
Land Management Specialist	1.000	1.000	1.000	0.000
Prescribed Fire Program Supervisor	1.000	1.000	1.000	0.000
Public Lands & Natural Resource Manager	0.000	0.000	1.000	1.000
Resiliency/Resource Stewardship Manager	1.000	1.000	0.000	(1.000)
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	(1.000)
Economic Development				
Economic Development Manager	1.000	1.000	1.000	0.000
Tourism Development Director	0.100	0.100	0.000	(0.100)
Total Economic Development	1.100	1.100	1.000	(0.100)

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Position Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
Engineering				
Assistant County Engineer	0.000	1.000	1.000	0.000
Asst. Public Works Dir./Asst. County Engineer	1.000	0.000	0.000	0.000
CAD Technician	1.000	1.000	0.000	(1.000)
Coastal Engineer	0.000	0.000	1.000	1.000
Contracts/Grants Coordinator	0.000	1.000	1.000	0.000
County Engineer	0.000	1.000	1.000	0.000
Office Manager	1.000	0.000	0.000	0.000
Project Administrator	1.000	1.000	1.000	0.000
Project Manager	2.000	2.000	2.000	0.000
Public Works Director/County Engineer	1.000	0.000	0.000	0.000
Total Engineering	7.000	7.000	7.000	0.000
Budget				
Administrative Assistant	1.000	1.000	1.000	0.000
Budget Analyst	2.000	0.000	0.000	0.000
Budget Manager	0.000	1.000	1.000	0.000
Financial Analyst	0.000	2.000	2.000	0.000
Financial Services Director	1.000	1.000	1.000	0.000
Grants & Projects Accountant	1.000	1.000	2.000	1.000
Senior Budget Analyst	2.000	0.000	0.000	0.000
Senior Financial Analyst	0.000	1.000	1.000	0.000
Purchasing				
Contract Coordinator	0.000	0.000	0.750	0.750
Procurement Analyst	1.000	1.000	3.000	2.000
Property Control Agent	2.000	2.000	2.000	0.000
Purchasing Manager	1.000	1.000	1.000	0.000
Senior Contract Coordinator	0.000	0.000	0.750	0.750
Senior Procurement Analyst	1.000	1.000	1.000	0.000
Warehouse Supervisor	0.000	1.000	1.000	0.000
Total Financial Services	12.000	13.000	17.500	4.500
IT Department				
Assistant Chief Information Officer	0.000	0.300	0.300	0.000
Chief Information Officer	0.200	0.200	0.200	0.000
GIS Analyst	1.000	1.000	1.000	0.000
GIS Manager	1.000	1.000	1.000	0.000
IT Admin & Asset Specialist	0.550	0.000	0.000	0.000
IT Manager	0.750	0.250	0.250	0.000
IT Network Administrator	0.800	1.000	1.000	0.000

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Position Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
IT Office Manager	0.300	0.550	0.550	0.000
IT Project Manager	1.000	1.000	1.000	0.000
IT Support Specialist I	2.250	2.250	3.750	1.500
IT Support Specialist II	1.500	1.500	1.500	0.000
IT Support Supervisor	0.000	0.000	0.750	0.750
Security Analyst	0.250	0.000	0.500	0.500
Senior Network Administrator	1.750	1.750	1.000	(0.750)
Senior Security Analyst	0.000	0.500	0.000	(0.500)
Senior Systems Administrator	0.000	0.000	0.750	0.750
Creative Media				
Chief Information Officer	0.200	0.200	0.000	(0.200)
Communications Coordinator	1.000	0.000	0.000	0.000
Communications Manager	1.000	0.000	0.000	0.000
Digital Media Coordinator	1.000	1.000	0.000	(1.000)
Graphic Artist	1.000	0.000	0.000	0.000
IT Admin & Asset Specialist	0.050	0.000	0.000	0.000
Marketing Media Manager	0.000	1.000	0.000	(1.000)
Multimedia Communications Manager	0.000	1.000	0.000	(1.000)
Office Manager	0.000	0.100	0.000	(0.100)
Public Safety Software				
Assistant Chief Information Officer	0.000	0.250	0.250	0.000
Chief Information Officer	0.150	0.150	0.350	0.200
IT Admin & Asset Specialist	0.100	0.000	0.000	0.000
IT Manager	0.250	0.250	0.250	0.000
IT Support Specialist I	0.750	0.750	1.250	0.500
IT Support Specialist II	0.500	0.500	0.500	0.000
IT Support Supervisor	0.000	0.000	0.250	0.250
Network Administrator	0.100	0.000	0.000	0.000
Office Manager	0.000	0.100	0.200	0.100
Public Safety Systems Coordinator	0.500	0.400	0.000	(0.400)
Public Safety Systems Specialist	0.500	0.800	0.800	0.000
Public Safety Systems Supervisor	0.000	0.000	0.400	0.400
Security Analyst	0.250	0.000	0.250	0.250
Senior Network Administrator	0.100	0.250	0.000	(0.250)
Senior Security Analyst	0.000	0.250	0.000	(0.250)
Senior Systems Administrator	0.250	0.000	0.250	0.250
Total Innovation Technology	19.050	18.300	18.300	0.100

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Position Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
Human Resources				
Benefits & Wellness Manager	0.300	0.300	0.300	0.000
HR Director/Dean of Students	1.000	1.000	1.000	0.000
HR Generalist	1.000	1.000	1.000	0.000
Human Resources Manager	0.000	1.000	1.000	0.000
Human Resources Specialist	1.000	1.000	1.000	0.000
Risk Manager	1.000	1.000	1.000	0.000
Total Human Resources	4.300	5.300	5.300	0.000
Extension Services				
4H Extension Agent I	1.000	1.000	1.000	0.000
Administrative Assistant	1.000	1.000	1.000	0.000
Agricultural Agent II	1.000	1.000	1.000	0.000
County Extension Director	1.000	1.000	1.000	0.000
Extension Program Assistant	0.500	0.500	0.500	0.000
Horticulture Agent I	1.000	1.000	1.000	0.000
Staff Assistant II	0.500	0.500	0.500	0.000
Total Extension Services	6.000	6.000	6.000	0.000
Social Services Admin				
Accounting Clerk	1.000	1.000	1.000	0.000
Administrative Assistant	1.000	1.000	1.000	0.000
Assistant Health & Human Services Director	0.000	1.000	0.000	(1.000)
Financial Management Coordinator	1.000	1.000	0.000	(1.000)
Health & Human Services Director	1.000	1.000	1.000	0.000
Housing Program Coordinator (SHIP)	0.000	0.000	1.000	1.000
Housing Services Program Manager (SHIP)	0.000	0.000	1.000	1.000
Human Services				
Human Services Case Manager	3.000	3.000	3.000	0.000
Human Services Program Manager	1.000	1.000	1.000	0.000
Senior Services				
Senior Services Case Manager	3.000	2.500	2.000	(0.500)
Senior Services Case Manager Title III	0.000	0.000	0.500	0.500
Senior Services Program Aide	0.500	0.500	0.500	0.000
Senior Services Program Manager	1.000	1.000	1.000	0.000
Adult Day Care				
ADC CNA	3.000	3.000	3.000	0.000
ADC Coord Substitute	0.200	0.200	0.000	(0.200)
ADC LPN	1.000	1.000	1.000	0.000
ADC Program Manager	0.800	0.800	1.000	0.200

(continued on next page)

Position Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
Congregate Meals				
Senior Services Case Manager	0.000	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
Veteran's Services				
Veterans Services Counselor	1.000	1.000	1.000	0.000
Veterans Services Officer	1.000	1.000	1.000	0.000
Total Health & Human Services	20.500	21.500	21.500	0.000
Library - Main Branch				
Administrative Assistant	1.000	1.000	1.000	0.000
Assistant Library Director	1.000	1.000	1.000	0.000
Librarian II	1.950	1.950	1.000	(0.950)
Librarian III	0.000	0.000	1.000	1.000
Library Assistant I	5.500	5.500	5.500	0.000
Library Assistant II	5.000	5.000	5.000	0.000
Library Director	1.000	1.000	1.000	0.000
Bunnell Library				
Library Assistant I	1.000	1.000	1.000	0.000
Library Assistant II	1.000	1.000	1.000	0.000
Total Library	17.450	17.450	17.500	0.000
General Services Administration				
Accounting Clerk	0.000	0.000	1.000	1.000
Administrative Assistant	1.000	1.000	0.750	(0.250)
Financial Management Coordinator	0.750	0.750	0.750	0.000
General Services Assistant Director	1.000	1.000	1.000	0.000
General Services Director	1.000	1.000	1.000	0.000
General Services Project Coordinator	0.000	0.000	1.000	1.000
Office Manager	1.000	1.000	1.000	0.000
Senior Chief of Trades	1.000	1.000	1.000	0.000
Fleet Management				
Accounting Clerk	0.500	0.500	0.000	(0.500)
Fleet Services Manager	1.000	1.000	1.000	0.000
Mechanic I	1.000	1.000	1.000	0.000
Mechanic II	2.000	2.000	2.000	0.000
Mechanic II EVT	1.000	1.000	1.000	0.000
Mechanic II TVT	1.000	1.000	1.000	0.000
Mechanic II/Service Advisor	1.000	1.000	1.000	0.000
Mechanic III	1.000	1.000	1.000	0.000
Service Mechanic	1.000	1.000	1.000	0.000

(continued on next page)

Position Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
Facilities Management				
Chief of Trades	2.000	2.000	2.000	0.000
Chief of Trades/Facilities	1.000	1.000	1.000	0.000
Energy Management Coord	1.000	1.000	1.000	0.000
Facilities Contract Coord	0.500	0.500	0.000	(0.500)
Tradesworker I Maintenance	1.000	1.000	0.000	(1.000)
Tradesworker II Construction	4.000	4.000	4.000	0.000
Tradesworker III Construction	4.000	4.000	4.000	0.000
Tradesworker III Maintenance	4.000	4.000	4.000	0.000
Tradesworker IV Construction	6.000	6.000	6.000	0.000
Tradesworker IV Maintenance	2.000	2.000	2.000	0.000
Public Transportation				
Financial Management Coordinator	0.500	0.500	0.000	(0.500)
Transportation Coordinator	2.000	2.000	2.000	0.000
Transportation Dispatch Clerks	2.000	2.000	3.000	1.000
Transportation Driver	26.000	26.000	23.000	(3.000)
Transportation Driver Part-time	2.850	2.850	2.850	0.000
Transportation Manager	0.000	0.000	1.000	1.000
Recreation Facilities				
Accounting Clerk	0.500	0.500	0.000	(0.500)
Chief of Trades	1.000	1.000	1.000	0.000
Maintenance Technician	5.000	5.000	5.000	0.000
Parks & Rec Manager	1.000	1.000	1.000	0.000
Parks Supervisor	1.000	1.000	1.000	0.000
Tradesworker II Maintenance	3.000	3.000	3.000	0.000
Tradesworker III Construction	2.000	2.000	1.000	(1.000)
Tradesworker III Maintenance	1.000	1.000	2.000	1.000
Tradesworker IV Construction	2.000	2.000	2.000	0.000
Tradesworker IV Maintenance	1.000	1.000	1.000	0.000
Princess Place Preserve				
Park Ranger	3.500	3.500	5.500	2.000
Princess Place Cottages				
Park Ranger	0.500	0.500	0.000	(0.500)
Bull Creek				
Park Ranger	1.000	1.000	0.500	(0.500)
Total General Services	96.600	96.600	95.350	(1.250)

(continued on next page)

Position Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
Emergency Management				
EM Senior Planner - Grant Funded	0.570	0.000	0.000	0.000
Emergency Management Coordinator	1.000	0.000	0.000	0.000
Emergency Management Director	1.000	1.000	1.000	0.000
Emergency Management Planner	1.000	2.000	2.000	0.000
Emergency Management Senior Planner	0.430	1.000	1.000	0.000
Emergency Management Specialist	1.000	1.000	1.000	0.000
Total Emergency Management	5.000	5.000	5.000	0.000
Flight Operations				
Chief Pilot	1.000	1.000	1.000	0.000
Flight Operations Chief	1.000	1.000	1.000	0.000
Fire/Rescue Admin				
Accountant I	0.000	1.000	1.000	0.000
Community Paramedic	0.000	2.000	2.000	0.000
Fire Marshall	0.000	1.000	1.000	0.000
Fire Rescue Battalion Chief	0.000	4.000	4.000	0.000
Fire Rescue Chief	0.000	1.000	1.000	0.000
Fire Rescue Deputy Chief	0.000	1.000	1.000	0.000
Fire Rescue Training Chief	0.000	1.000	1.000	0.000
Fire Rescue Training Officer	0.000	1.000	1.000	0.000
Logistics Manager	0.000	1.000	1.000	0.000
Fire/Rescue				
Accountant I	1.000	0.000	0.000	0.000
Community Paramedic	1.000	0.000	0.000	0.000
Fire Marshall	1.000	0.000	0.000	0.000
Fire Rescue Battalion Chief	3.000	0.000	0.000	0.000
Fire Rescue Chief	1.000	0.000	0.000	0.000
Fire Rescue Deputy Chief	1.000	0.000	0.000	0.000
Fire Rescue Lieutenant	18.000	18.000	18.000	0.000
Fire Rescue Training Chief	1.000	0.000	0.000	0.000
Fire Rescue Training Officer	1.000	0.000	0.000	0.000
Firefighter/Paramedic	69.000	69.000	69.000	0.000
Logistics Manager	1.000	0.000	0.000	0.000
Total Fire/Rescue	100.000	102.000	102.000	0.000
Total General Fund	306.000	312.250	317.450	2.950

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Position Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
Judicial				
Guardian Ad Litem				
GAL Case Coordinator	1.000	1.000	1.000	0.000
Pre-Trial Services				
Pre-Trial Services Officer	1.000	1.000	1.000	0.000
Total Judicial	2.000	2.000	2.000	2.950
Special Revenue Funds				
County Transportation Trust				
Road & Bridge				
Administrative Assistant	1.000	1.000	1.000	0.000
Assistant Road & Bridge Manager	1.000	1.000	1.000	0.000
Equipment Operator I	2.000	0.000	0.000	0.000
Equipment Operator II	10.000	10.000	10.000	0.000
Equipment Operator III	6.000	6.000	6.000	0.000
Equipment Operator IV	5.000	5.000	5.000	0.000
Public Works Supervisor	3.000	3.000	3.000	0.000
Road & Bridge Manager	1.000	1.000	1.000	0.000
Traffic Sign Technician	1.000	1.000	1.000	0.000
Welder/Mechanic	1.000	1.000	1.000	0.000
Total County Transportation Trust	31.000	29.000	29.000	0.000
Court Innovations				
Drug Court Coordinator	1.000	1.000	1.000	0.000
Total Court Innovations	1.000	1.000	1.000	0.000
Teen Court				
Teen Court Coordinator	1.000	1.000	1.000	0.000
Total Teen Court	1.000	1.000	1.000	0.000
Law Library				
Librarian II	0.050	0.050	0.000	(0.050)
Total Law Library	0.050	0.050	0.000	(0.050)

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Position Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
Tourist Development Office				
Administrative Assistant	1.000	1.000	1.000	0.000
Destination Dev & Comm Engagement Manager	0.000	1.000	1.000	0.000
Marketing Media Manager	0.000	1.000	1.000	0.000
Receptionist	0.400	0.000	0.000	0.000
Tourism Development Director	0.900	0.900	1.000	0.100
Tourism Development Manager	1.000	0.000	0.000	0.000
Tourism Marketing Assistant	1.000	0.000	0.000	0.000
Tourism Marketing Manager	1.000	1.000	1.000	0.000
Tourism Visitor Services Specialist	0.000	0.475	0.475	0.000
Total Tourist Development Office	5.300	5.375	5.475	0.100
Public Safety Communications Network				
Assistant Chief Information Officer	0.000	0.200	0.200	0.000
Chief Information Officer	0.200	0.200	0.200	0.000
IT Admin and Asset Specialist	0.150	0.000	0.000	0.000
IT Manager	0.000	0.250	0.250	0.000
IT Office Manager	0.000	0.100	0.100	0.000
Network Administrator	0.050	0.000	0.000	0.000
Public Safety Systems Coordinator	0.400	0.300	0.300	0.000
Public Safety Systems Specialist	0.400	0.600	0.600	0.000
Senior Network Administrator	0.050	0.000	0.000	0.000
Total Public Safety Communications Network	1.250	1.650	1.650	0.000
SHIP Program				
Housing Program Coordinator	1.000	1.000	0.000	(1.000)
Housing Services Program Manager	1.000	0.000	0.000	0.000
Total SHIP	2.000	1.000	0.000	(1.000)
Fire/Rescue SAFER Grant				
FF Paramedic	0.000	15.000	15.000	0.000
Total SAFER Grant	0.000	15.000	15.000	0.000

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Position Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
Municipal Services				
Planning & Zoning - Growth Management				
Central Permitting Tech	0.750	0.000	0.000	0.000
Development Engineer	1.000	1.000	1.000	0.000
Development Review Planner	1.000	1.000	1.000	0.000
Growth Management Assistant Director	0.000	0.500	0.500	0.000
Growth Management Director	0.500	0.500	0.500	0.000
Land Development Technician	0.000	0.000	1.000	1.000
Lead Permit Tech	0.500	0.000	0.000	0.000
Office Manager	0.400	0.000	0.000	0.000
Planner	1.000	1.000	0.600	(0.400)
Code Enforcement				
Code Enforcement Inspector	0.500	1.000	1.000	0.000
Code Enforcement Supervisor/Inspector	0.250	0.000	0.000	0.000
Licensing Coordinator	0.000	0.250	0.250	0.000
Total Municipal Services Fund	5.900	5.250	5.850	0.600
Building				
Building Inspector II	3.000	3.000	4.000	1.000
Building Services Manager	0.000	1.000	1.000	0.000
Business Analyst	0.000	1.000	0.000	(1.000)
Central Permitting Technician	2.250	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	0.750	1.000	1.000	0.000
Code Enforcement Sup/Inspector	0.500	0.000	0.000	0.000
Growth Management Asst Director	0.000	0.500	0.500	0.000
Growth Management Director	0.500	0.500	0.500	0.000
Lead Permit Technician	0.500	0.000	0.000	0.000
Licensing Coordinator	0.000	0.750	0.750	0.000
Office Manager	0.600	0.000	0.000	0.000
Planner	0.000	0.000	0.400	0.400
Senior Building Inspector	1.000	1.000	1.000	0.000
Total Building	11.100	13.750	14.150	0.400

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Position Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
Emergency Communications - E911				
Assistant Chief Information Officer	0.000	0.250	0.250	0.000
Chief Information Officer	0.250	0.250	0.250	0.000
GIS Developer	0.000	1.000	1.000	0.000
GIS Specialist	1.000	1.000	0.000	(1.000)
IT Admin & Asset Specialist	0.150	0.000	0.000	0.000
IT Manager	0.000	0.250	0.250	0.000
IT Office Manager	0.000	0.150	0.150	0.000
Network Administrator	0.050	0.000	0.000	0.000
Public Safety Systems Coordinator	0.100	0.300	0.000	(0.300)
Public Safety Systems Specialist	0.100	0.600	0.600	0.000
Public Safety Systems Supervisor	0.000	0.000	0.300	0.300
Senior Network Administrator	0.050	0.000	0.000	0.000
Security Analyst	0.000	0.250	0.250	0.000
UAS Program Coordinator	0.000	0.000	1.000	1.000
Total Emergency Communications - E911	1.700	4.050	4.050	0.000
Total Special Revenue Funds	60.300	77.125	77.175	0.050
Enterprise & Internal Service Funds				
Airport				
Accounting Clerk	0.000	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	7.000	8.000	8.000	0.000

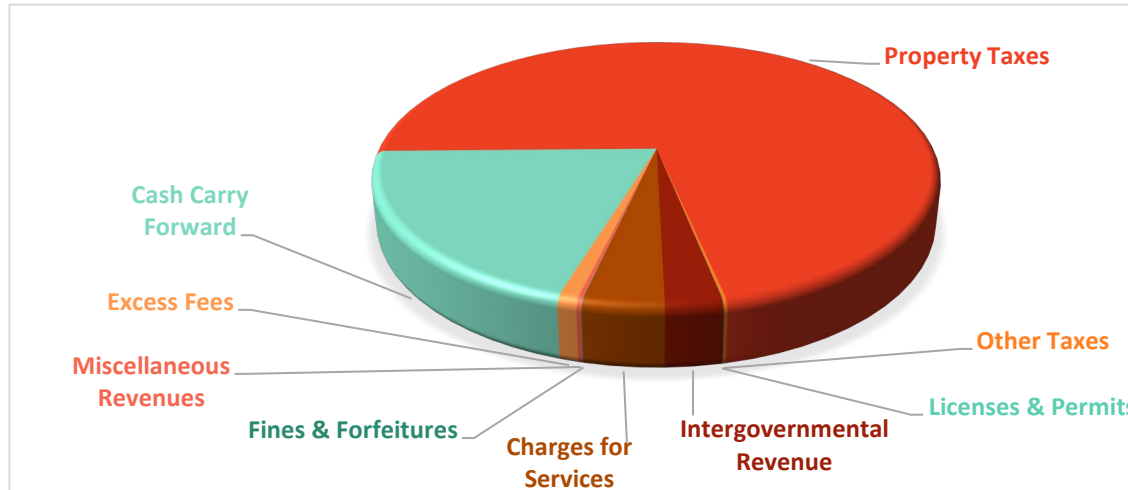
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Position Summary by Department

Department/Division	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Change
Landfill Long Term Mnt (Old Kings)				
Household Hazardous Waste Technician	0.000	0.000	0.250	0.250
Solid Waste Inspector	0.000	0.000	0.250	0.250
Total Landfill Long Term Mnt (Old Kings)	0.000	0.000	0.500	0.500
Landfill Long Term Mnt (C&D)				
Household Hazardous Waste Technician	0.000	0.000	0.250	0.250
Solid Waste Inspector	0.000	0.000	0.250	0.250
Total Landfill Long Term Mnt (C&D)	0.000	0.000	0.500	0.500
Solid Waste - Landfill				
Accountant	0.000	0.000	0.000	0.000
Financial Management Coordinator	0.500	0.500	0.000	(0.500)
Household Hazardous Waste Technician	1.000	1.000	0.500	(0.500)
Solid Waste Inspector	1.000	1.000	0.500	(0.500)
Total Solid Waste - Landfill	2.500	2.500	1.000	(1.500)
Residential Solid Waste Collection				
Accounting Clerk	1.000	1.000	0.000	(1.000)
Administrative Assistant	0.000	0.000	0.250	0.250
Contract Coordinator	0.500	0.500	0.250	(0.250)
Senior Contract Coordinator	0.000	0.000	0.250	0.250
Financial Management Coordinator	0.250	0.250	0.250	0.000
Total Residential Solid Waste Collection	1.750	1.750	1.000	(0.750)
Health Insurance Fund				
Benefits & Wellness Manager	0.700	0.700	0.700	0.000
Total Health Insurance Fund	0.700	0.700	0.700	0.000
Total Enterprise & Internal Service Funds	11.950	12.950	11.700	(1.250)
Grand Total	380.250	404.325	408.325	4.700
	Adopted	Adopted	Adopted	
	FY 20-21	FY 21-22	FY 22-23	Change
General Fund (including Judicial)	308.000	314.250	319.450	5.200
Special Revenue Funds	60.300	77.125	77.175	0.050
Enterprise and Internal Service Funds	11.950	12.950	11.700	(1.250)
Total BOCC FTE Count	380.250	404.325	408.325	4.000

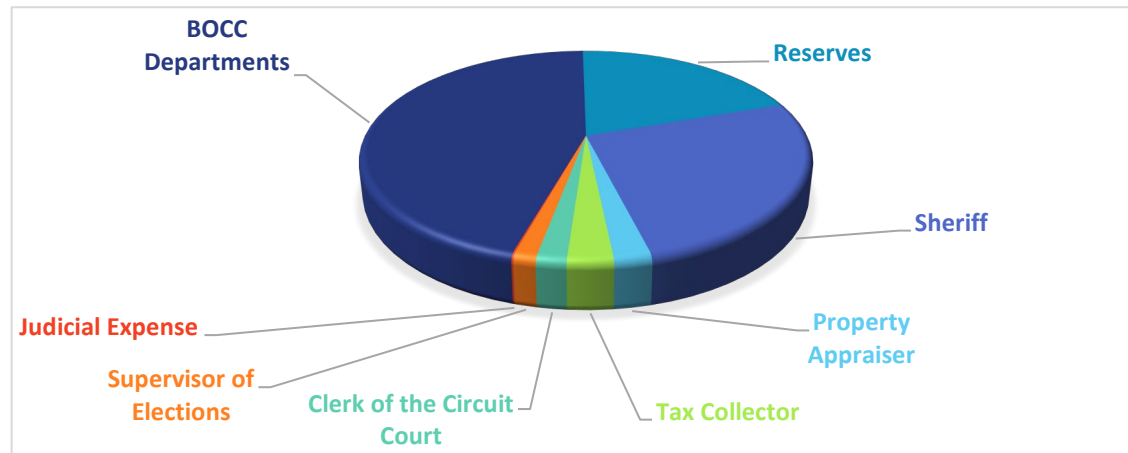
Revenue and Expenditure Summary of the General Fund

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



Revenues	
Property Taxes	\$ 95,479,083
Other Taxes	213,297
Licenses & Permits	30,000
Intergovernmental Revenue	3,686,055
Charges for Services	5,183,000
Fines & Forfeitures	40,500
Miscellaneous Revenues	323,564
Excess Fees	1,247,098
Cash Carry Forward	26,536,537
Total Revenues	\$ 132,739,134

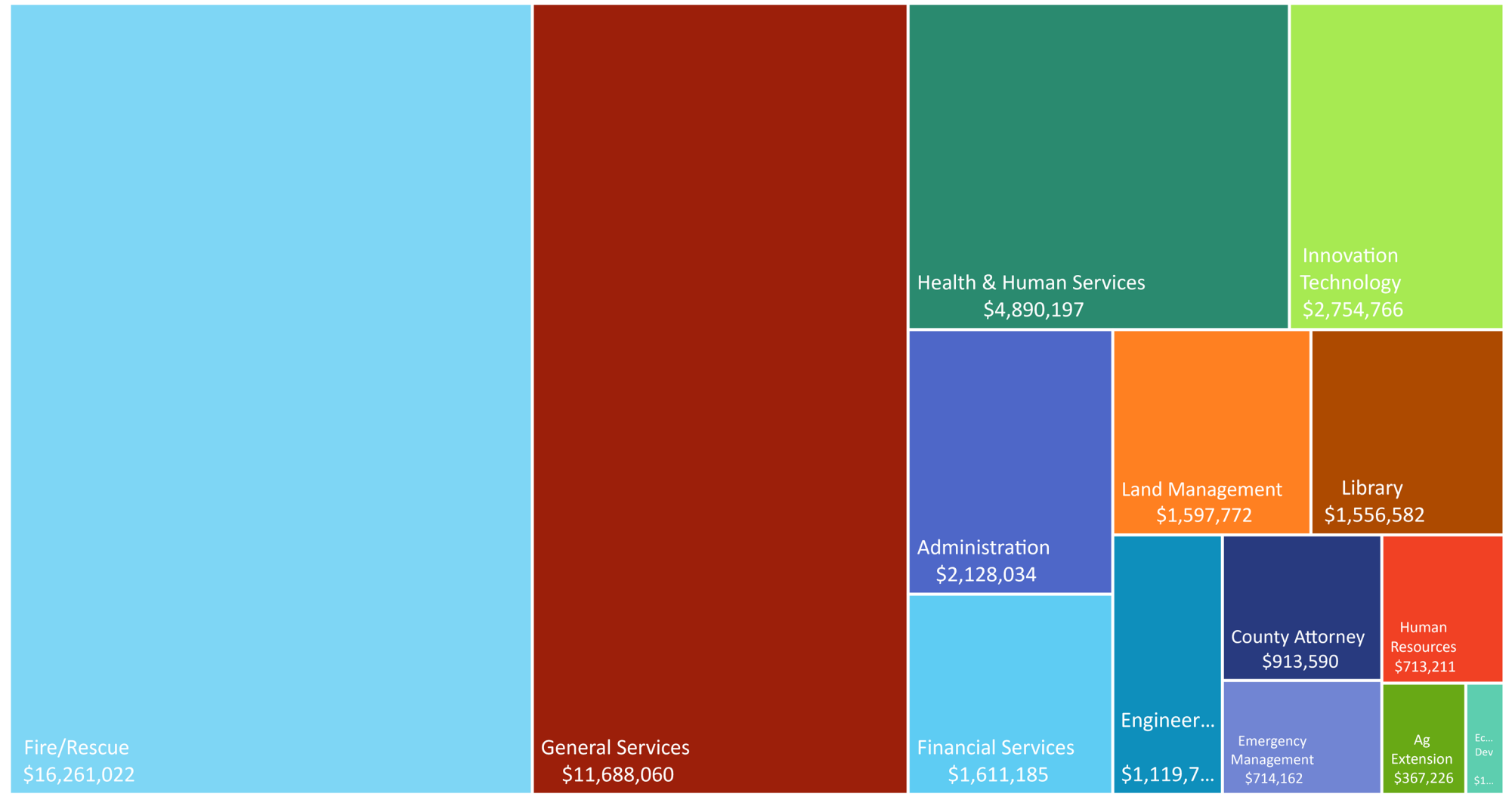
The General Fund services in the budget include: Administration, County Attorney, Economic Development, Land Management, Innovation Technology, Financial Services, Health and Human Services, Library, Extension Services, Human Resources, General Services, and Emergency Services. In addition, the General 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	\$ 34,945,697
Property Appraiser	3,048,820
Tax Collector	3,700,000
Clerk of the Circuit Court	2,441,828
Supervisor of Elections	1,814,013
Judicial Expense	158,373
	<hr/>
BOCC Departments	\$ 60,087,898
Reserves	26,542,505
Total Expenditures	\$ 132,739,134

BOCC Expenditures of General Fund Departments

- | | | | | |
|-------------------|----------------------|-------------------------|----------------|---------------------------|
| ■ Administration | ■ Financial Services | ■ Innovation Technology | ■ Economic Dev | ■ Land Management |
| ■ Human Resources | ■ County Attorney | ■ Engineering | ■ Ag Extension | ■ Health & Human Services |
| ■ Library | ■ General Services | ■ Emergency Management | ■ Fire/Rescue | |



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	538,434	170,825	0	0	0	709,259
Administration	942,493	96,105	0	0	0	1,038,598
Creative Media	301,377	78,800	0	0	0	380,177
Total Administrative	1,782,304	345,730	0	0	0	2,128,034
Financial Services:						
Budget	850,832	31,003	0	0	0	881,835
Purchasing	703,892	25,458	0	0	0	729,350
Total Financial Services	1,554,724	56,461	0	0	0	1,611,185
Innovation Technology:						
IT Department	1,024,141	1,040,406	0	0	0	2,064,547
IT CAD Public Safety Software	401,551	288,668	0	0	0	690,219
Total Innovation Technology	1,425,692	1,329,074	0	0	0	2,754,766
Economic Development	122,720	44,421	0	0	0	167,141
Land Management:						
Land Management	338,861	156,540	0	0	17,964	513,365
Natural Resource Land Management	0	865,587	218,820	0	0	1,084,407
Total Land Management	338,861	1,022,127	218,820	0	17,964	1,597,772
Human Resources	584,097	129,114	0	0	0	713,211
County Attorney	802,885	110,705	0	0	0	913,590
Engineering	1,083,161	36,587	0	0	0	1,119,748
County Extension Services	292,839	74,387	0	0	0	367,226

Appropriation Summary by Category BOCC Only - General Fund

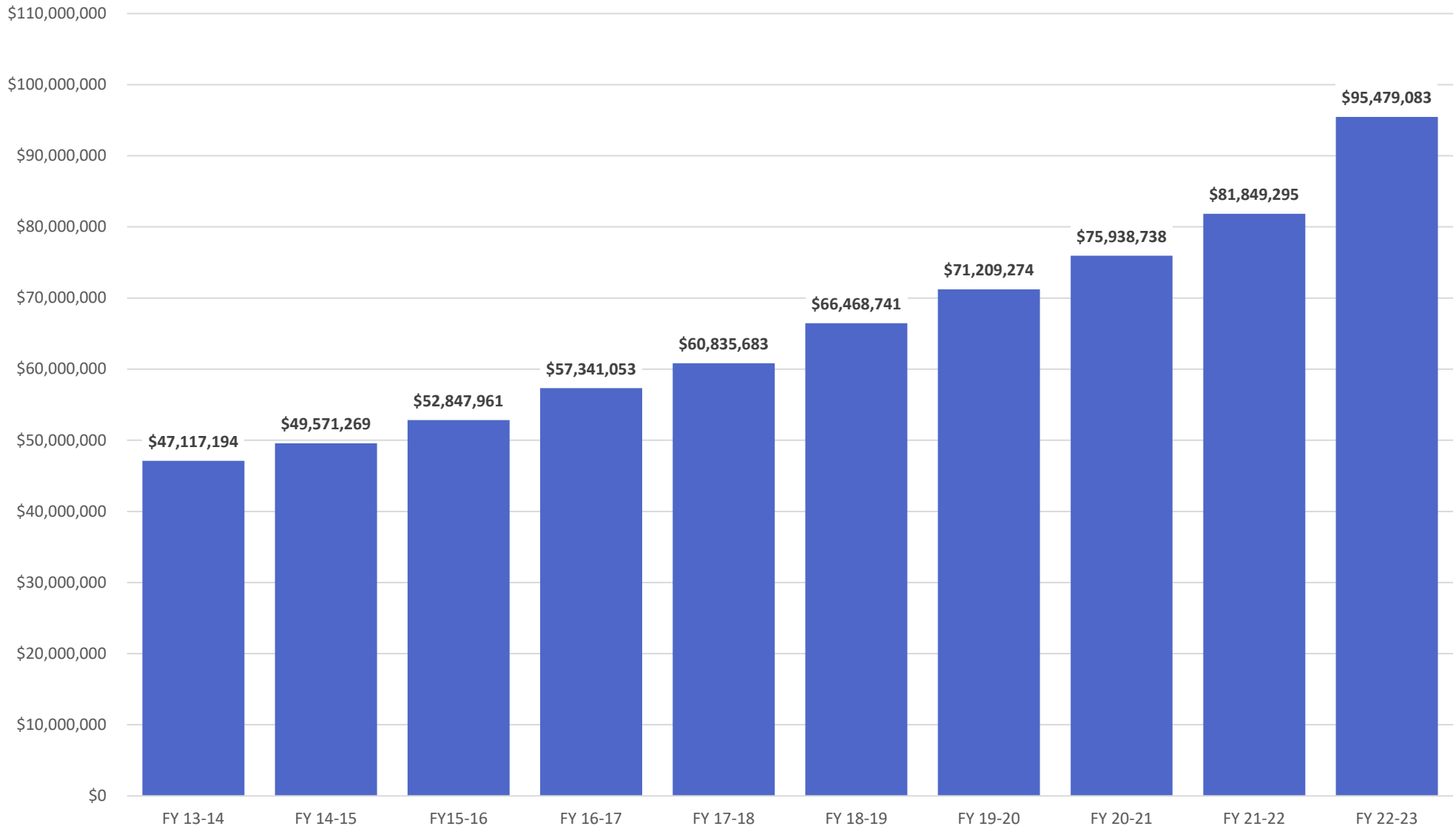
Department/Division	Personnel Services	Operating Expenditures	Capital Outlay	Debt Service	Other	Total
Health & Human Services:						
Social Services Admin	429,740	28,000	0	0	0	457,740
Human Services	298,992	1,402,257	0	0	930,000	2,631,249
Senior Services	292,958	569,800	0	0	10,000	872,758
Adult Day Care	323,953	35,000	0	0	0	358,953
Congregate Meals	85,420	304,100	0	0	0	389,520
Veterans Services	173,727	4,250	0	0	2,000	179,977
Total Health & Human Services	1,604,790	2,343,407	0	0	942,000	4,890,197
Library:						
Library	1,063,155	148,733	173,825	0	0	1,385,713
Bunnell Library	114,680	32,189	24,000	0	0	170,869
Total Library	1,177,835	180,922	197,825	0	0	1,556,582
General Services:						
General Services Administration	763,419	30,733	0	0	0	794,152
Fleet Management	677,131	117,694	5,200	0	0	800,025
Facilities Management	1,688,478	1,845,713	9,750	0	0	3,543,941
Government Services Building	0	899,068	9,750	0	0	908,818
Princess Place Eco Cottages	0	103,950	0	0	0	103,950
Public Transportation	1,792,732	630,772	0	0	0	2,423,504
Recreation Facilities	1,061,148	946,314	117,500	0	269,000	2,393,962
Vessel Registration	0	30,000	0	0	0	30,000
Carver Center	0	33,075	0	0	97,500	130,575
Bull Creek	28,148	43,188	0	0	0	71,336
Princess Place Preserve	360,132	127,665	0	0	0	487,797
Total General Services	6,371,188	4,808,172	142,200	0	366,500	11,688,060

Appropriation Summary by Category BOCC Only - General Fund

Department/Division	Personnel Services	Operating Expenditures	Capital Outlay	Debt Service	Other	Total
Emergency Services:						
Emergency Management General	548,512	151,150	0	0	12,000	711,662
Emergency Services Grants	0	2,500	0	0	0	2,500
Total Emergency Services	548,512	153,650	0	0	12,000	714,162
Fire/Rescue:						
Fire/Rescue	5,330,744	640,345	1,244,000	0	0	7,215,089
EMS	5,190,094	1,035,949	375,000	0	0	6,601,043
Fire/Rescue Admin	1,734,658	20,444	0	0	0	1,755,102
Emergency Flight Operations	330,174	359,614	0	0	0	689,788
Total Fire/Rescue	12,585,670	2,056,352	1,619,000	0	0	16,261,022
Subtotal BOCC Departments	30,275,278	12,691,109	2,177,845	0	1,338,464	46,482,696
% of Allocation	65%	27%	5%	0%	3%	100%
Non-Departmental:						
Value Adjustment Board	0	10,350	0	0	0	10,350
Medical Examiner	0	510,000	0	0	27,000	537,000
Law Enforcement	0	56,537	0	0	0	56,537
Interfund Transfers	0	0	0	0	5,035,730	5,035,730
Pooled Expenditures	0	2,646,727	0	85,000	878,515	3,610,242
FCSO Internal Charges	0	1,088,843	0	0	0	1,088,843
Tax Increment Financing	0	0	0	0	2,001,500	2,001,500
Reserves	0	0	0	0	26,542,505	26,542,505
Insurance	0	1,265,000	0	0	0	1,265,000
Subtotal Non-Department	0	5,577,457	0	85,000	34,485,250	40,147,707
Total BOCC Funding	30,275,278	18,268,566	2,177,845	85,000	35,823,714	86,630,403
% of Allocation	35%	21%	3%	0%	41%	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 21-22 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY 21-22 and reflects countywide values as of January 1, 2021.	\$ 10,736,938,676
FY 21-22 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for the BOCC FY 23. It reflects an estimate of the countywide value on January 1, 2022 and is used for preliminary revenue estimates.	\$ 12,400,000,000
FY 21-22 July 1 Certified Taxable Value	This is a certified report of the January 1, 2022 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	\$ 12,674,413,707

Following is a breakout of the increase (decrease) over the FY 21 Final Prior Year Gross Taxable Value:

Existing Properties	\$1,480,860,543	
New Construction	\$ 456,614,488	
Total	\$1,937,475,031	18.04%

2022 Countywide Taxable Values

Description	2022 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	\$ 7,656,171,337	8.3462	\$ 63,899,937	\$ 60,704,940	60.33%
City of Flagler Beach	\$ 963,252,729	8.3462	\$ 8,039,500	\$ 7,637,525	7.59%
City of Bunnell	\$ 312,162,603	8.3462	\$ 2,605,372	\$ 2,475,103	2.46%
Town of Beverly Beach	\$ 101,911,409	8.3462	\$ 850,573	\$ 808,044	0.80%
Town of Marineland	\$ 12,664,250	8.3462	\$ 105,698	\$ 100,413	0.10%
Subtotal: Incorporated Areas	\$ 9,046,162,328	8.3462	\$ 75,501,080	\$ 71,726,026	71.28%
Plus: Unincorporated Areas	\$ 3,645,297,668	8.3462	\$ 30,424,383	\$ 28,903,164	28.72%
Totals: Countywide	\$ 12,691,459,996	8.3462	\$ 105,925,463	\$ 100,629,190	100.00%

* **Adopted Millage Rate** is the cumulative total of the General Fund (7.9297) plus the voted ESL operating (0.1250) and debt (0.1250) and Debt Service (0.1665) millage rates.

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

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

County Only - Combined Millage Rates



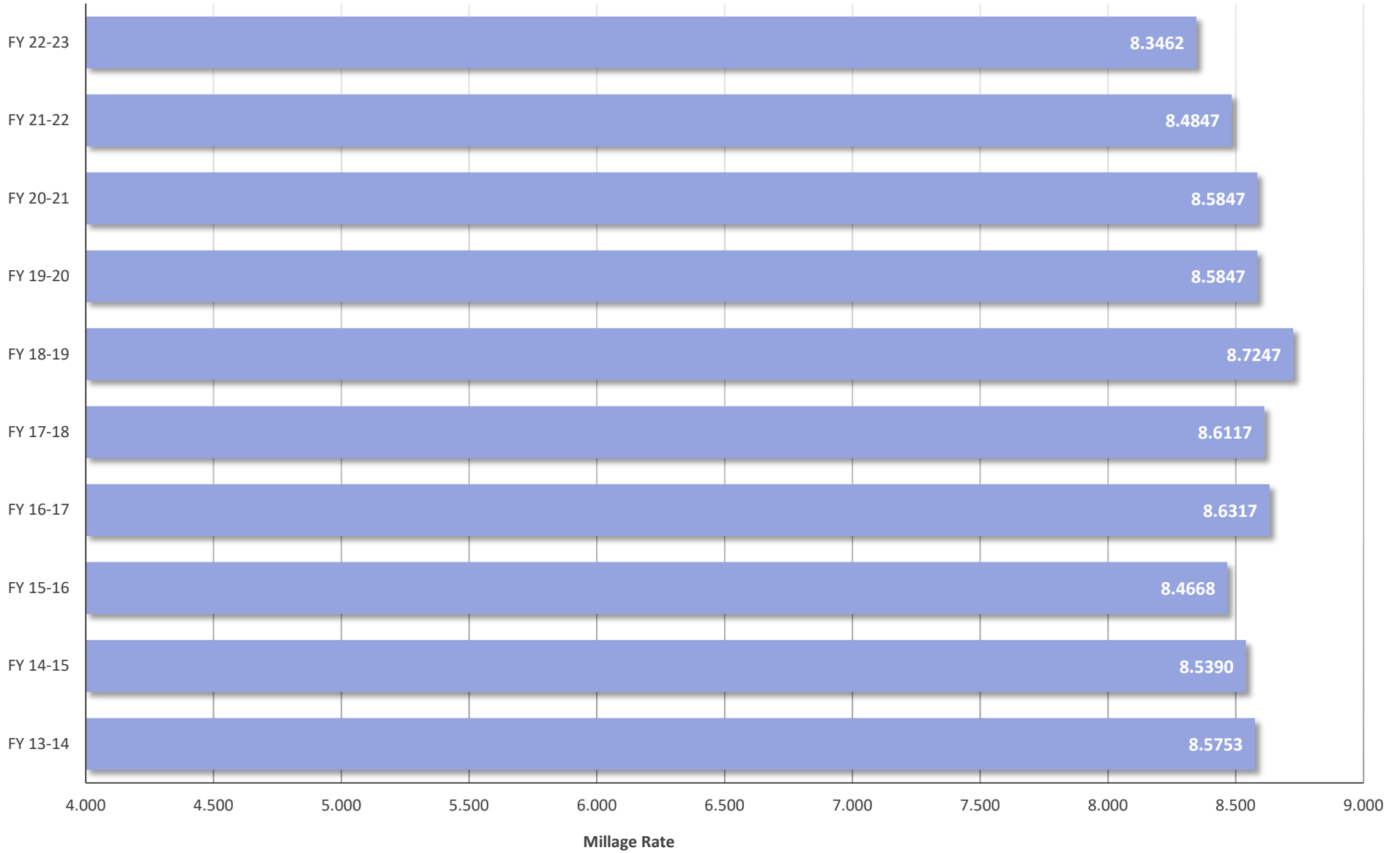
Breakdown of A Homeowner's Tax Bill

2022 Millage Rates

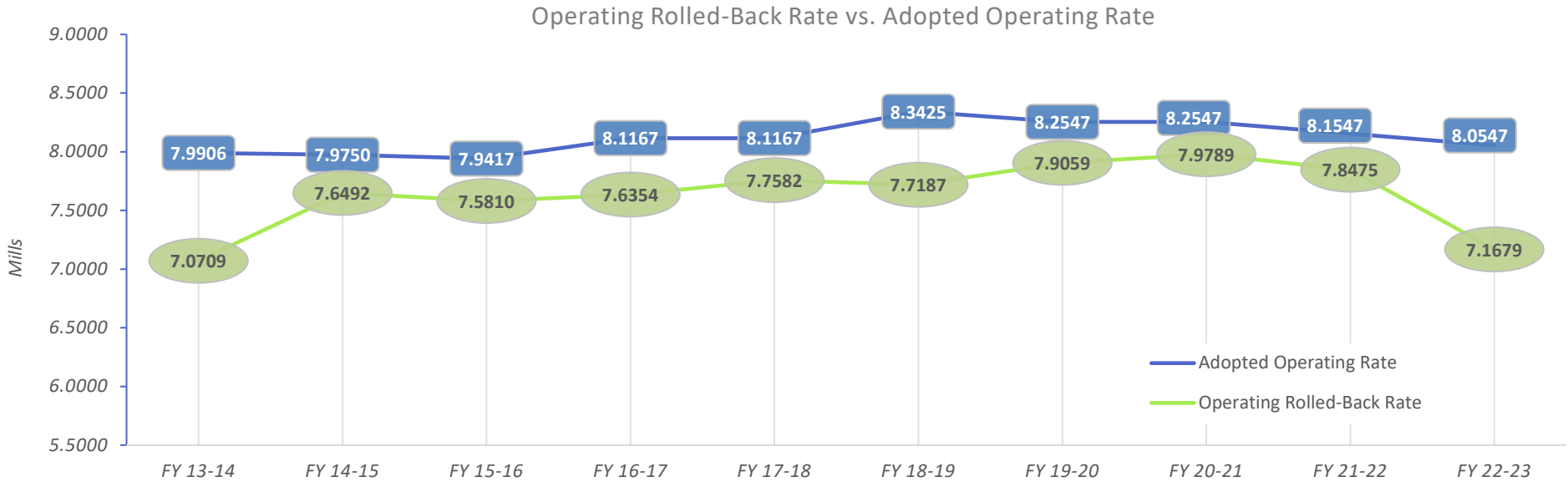
Example for Residential Taxpayer in Each Municipality Within Flagler County

	Unincorporated	Beverly Beach	Bunnell	Flagler Beach	Marineland	Palm Coast
Total - Municipality		1.2274	7.4300	5.4500	10.0000	4.6100
% of Total Tax Bill	N/A	7.83%	34.41%	27.38%	40.89%	24.18%
Total - Countywide	8.3847	8.3847	8.3847	8.3847	8.3847	8.3847
% of Total Tax Bill	59.21%	53.46%	38.84%	42.12%	34.28%	43.97%
Total - School District	5.5460	5.5460	5.5460	5.5460	5.5460	5.5460
% of Total Tax Bill	39.17%	35.36%	25.69%	27.86%	22.68%	29.09%
St. John's River Water Management District	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974
% of Total Tax Bill	1.39%	1.26%	0.91%	0.99%	0.81%	1.04%
Florida Inland Navigation District	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320
% of Total Tax Bill	0.23%	0.20%	0.15%	0.16%	0.13%	0.17%
Mosquito Control		0.2975		0.2975	0.2975	0.2975
% of Total Tax Bill	N/A	1.90%	N/A	1.49%	1.22%	1.56%
Total Tax Bill Millage Rate	14.1601	15.6850	21.5901	19.9076	24.4576	19.0676

History of Combined Millage Rate



History of Assessed Property Valuation and Millage Rates



Fiscal Year	Assessed Value Nonexempt	General Fund Millage Rate	ESL Operating Millage Rate	ESL Debt Millage Rate	Debt Service Millage Rate	Combined Millage Rate
FY 22-23	12,674,413,707	7.9297	0.1250	0.1250	0.1665	8.3462
FY 21-22	10,729,809,625	8.0297	0.1250	0.1250	0.2050	8.4847
FY 20-21	9,832,529,332	8.1297	0.1250	0.1250	0.2050	8.5847
FY 19-20	9,220,159,526	8.1297	0.1250	0.1250	0.2050	8.5847
FY 18-19	8,501,779,699	8.2297	0.1128	0.1372	0.2450	8.7247
FY 17-18	7,889,605,514	8.1167	0.0000	0.2500	0.2450	8.6117
FY 16-17	7,436,396,945	8.1167	0.0000	0.2500	0.2650	8.6317
FY 15-16	7,004,726,021	7.9417	0.0000	0.2500	0.2751	8.4668
FY 14-15	6,542,982,200	7.9750	0.0000	0.2500	0.3140	8.5390
FY 13-14	6,206,923,927	7.9906	0.0000	0.2500	0.3347	8.5753

Note:

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

Flagler County Income Compared to Statewide & Major Employers

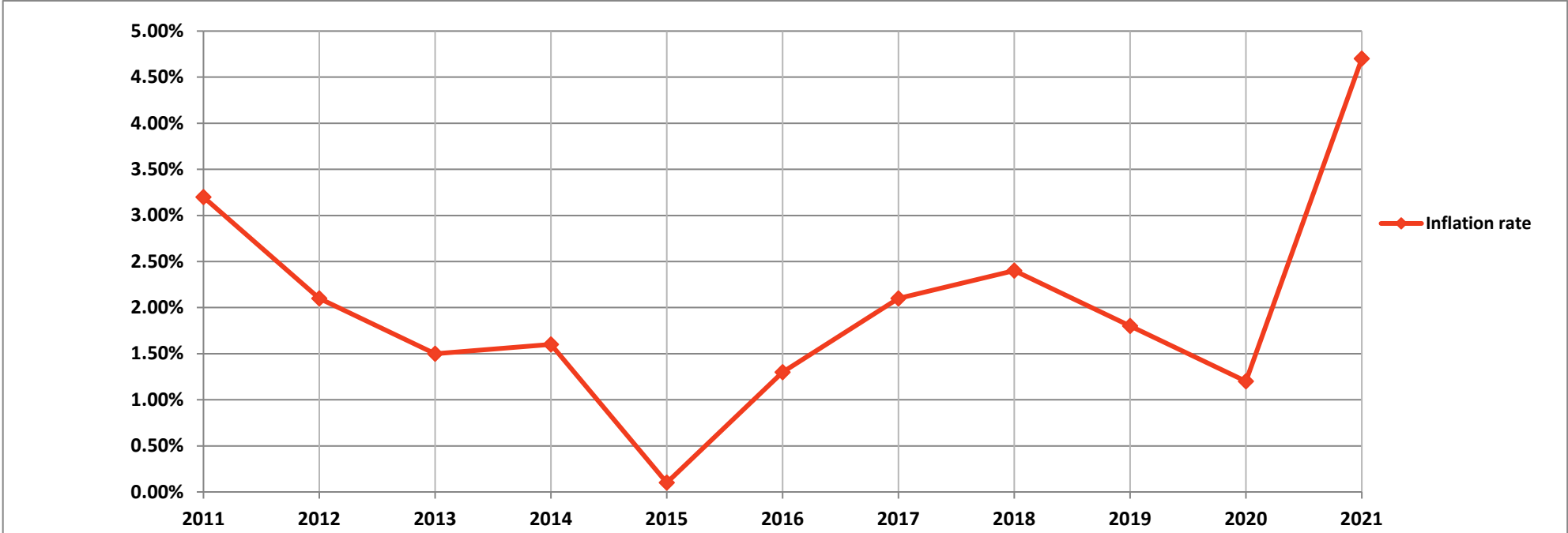
	Flagler County	Florida
Per Capita Personal Income	\$56,336	\$62,270
Median Household Income	\$62,305	\$61,777
Median Family Income	72,698	74,237
Average Annual Wage	41,825	60,299
Source: http://edr.state.fl.us/content/area-profiles/county/flagler.pdf		

Flagler County Major Employers

- Flagler County School Board
- Memorial Hospital Flagler Inc
- Publix Super Market Inc
- ALSW LLC
- City of Palm Coast
- Aimbridge Employee Service Corp
- Wal-Mart Associates Inc
- Flagler County Board of County Commissioners
- Flagler County Sheriff
- Yellowstone Landscape-Southeast LLC
- Lowes Home Centers LLC
- Target Corp
- Winn-Dixie Store Inc
- Verdego LLC
- Coastal Cloud LLC
- US Postal Service
- Designs for Health LLC
- Texas Roadhouse
- City of Flagler Beach
- United American Security LLC
- Flagler Health & Rehabilitation Corp
- McDonalds
- Hammock Dunes Club Inc
- The Golden Lion Café
- GMRI Inc
- Chick-Fil-A
- The Kanthal Corp & Subsidiaries
- City of Bunnell
- Flagler County Clerk of Courts
- Winn-Dixie Stores
- Flagler County Tax Collector
- JW Site Development Inc.
- Flagler County Property Appraiser

Source: Economic Development Office

United States Consumer Price Index (CPI)



Year	Avg. Consumer Price Index	Inflation rate
2011	224.9	3.20%
2012	229.6	2.10%
2013	233.0	1.50%
2014	236.7	1.60%
2015	237.0	0.10%
2016	240.0	1.30%
2017	245.1	2.10%
2018	251.1	2.40%
2019	255.7	1.80%
2020	258.8	1.20%
2021	271.0	4.70%

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

Long Term Financial Projections

The following information is provided for projection purposes only.

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

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

Proforma Assumptions

Revenues:

- General Fund Ad Valorem Taxes – FY 22-23 projected with an 8% increase in property valuation and new construction within the county and slowly decreasing to 5% by FY 27-28.
- Tourist Development Taxes – FY 22-23 revenues are budgeted at \$4,000,000 with an annualized increase of 5% thereafter.
- Fuel Taxes – FY 22-23 revenues are budgeted using revenue estimates prepared by the Florida Department of Revenue Office of Tax Research in the Local Government Financial Information Handbook for 2021 and includes a 2% increase in FY 23-24 and an increase of 1% thereafter.
- State Shared Revenue – FY 22-23 revenues are budgeted using the Local Government Financial Information Handbook for 2021 and includes an annualized increase of 1% thereafter based on three years average actuals.
- Sales Taxes consist of the Local Government ½ Cent Sales Tax and the Local Discretionary Sales Surtax (50% of total) – FY 22-23 revenues are budgeted using the Local Government Financial Information Handbook for 2021 estimates and includes an annualized increase of 1% thereafter.

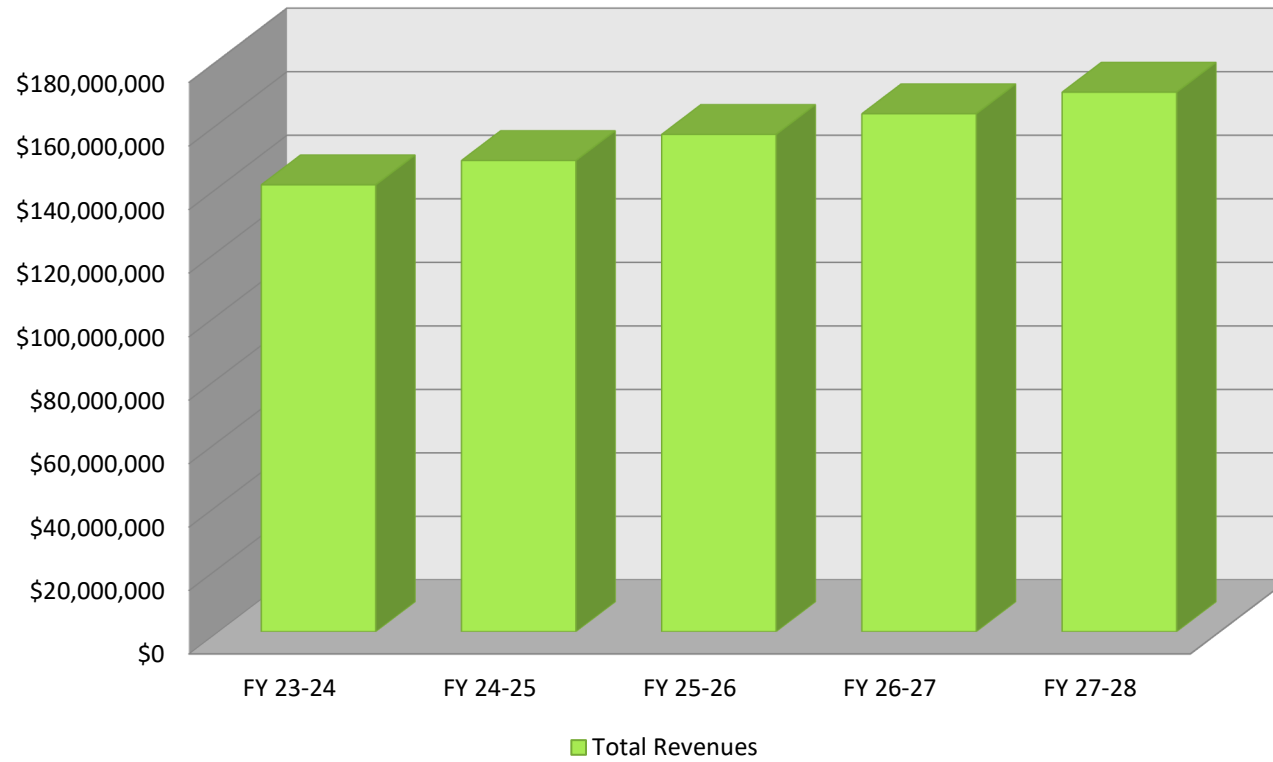
General Assumptions:

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

General Fund Five-Year Projections

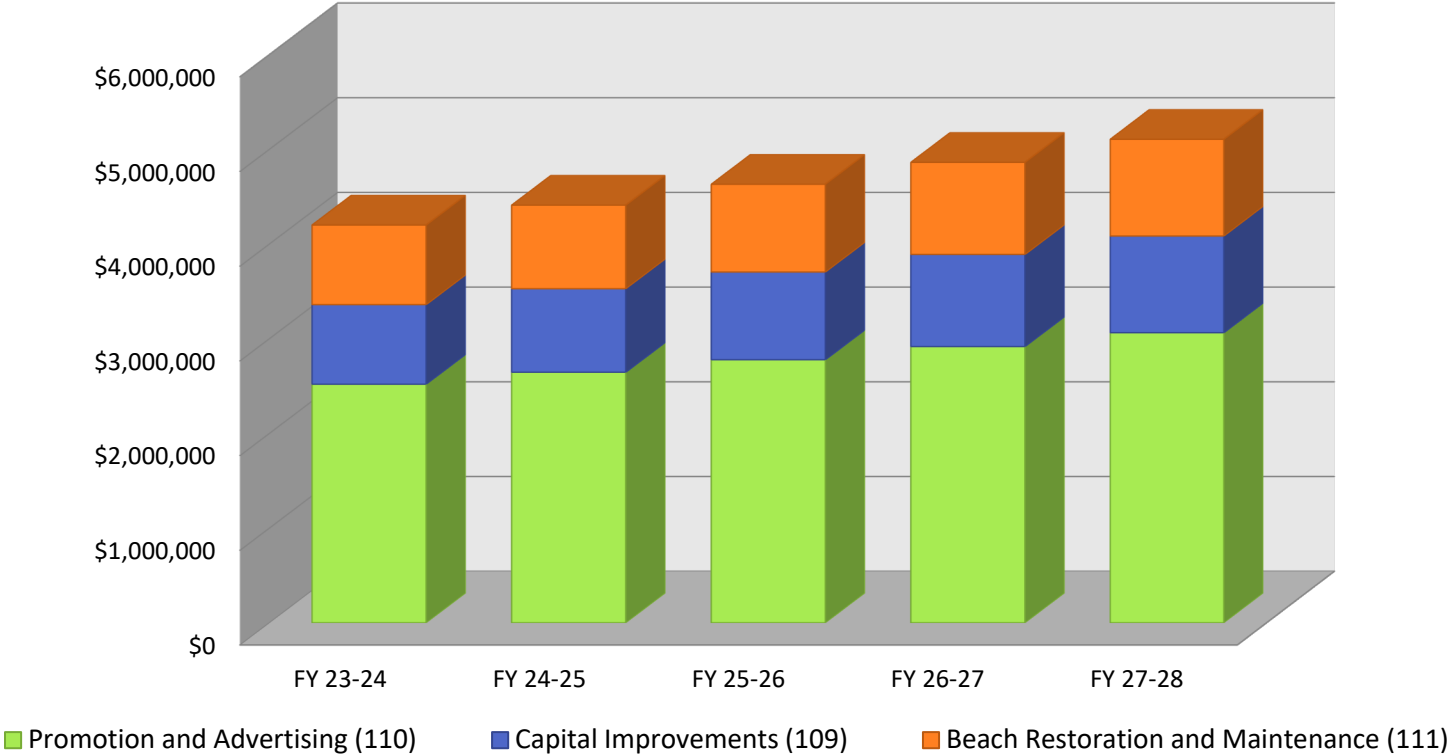
Description	Actual FY 2020-2021	Adopted FY 2021-2022	Adopted FY 2022-2023	Projected FY 2023-2024	Projected FY 2024-2025	Projected FY 2025-2026	Projected FY 2026-2027	Projected FY 2027-2028
Summary of Revenue Projections:								
			Ad Valorem Taxes:	8.0%	7.0%	7.0%	5.0%	5.0%
			Other Taxes:	2.0%	1.5%	1.5%	2.0%	2.0%
			Licenses and Permits:	1.0%	1.0%	1.5%	2.0%	2.0%
			Intergovernmental:	1.0%	2.0%	2.5%	3.0%	3.0%
			Charges for Services:	1.5%	1.5%	2.0%	3.0%	3.0%
			Fines and Forfeitures:	1.0%	1.5%	1.5%	2.0%	2.0%
			Miscellaneous:	1.0%	1.0%	1.0%	1.0%	1.0%
			Interfund Transfers:	0.0%	0.0%	0.0%	0.0%	0.0%
			Other Sources:	0.0%	0.0%	0.0%	0.0%	0.0%
			Excess Fees:	0.0%	0.0%	1.0%	2.5%	2.5%
			Cash Carry Forward:	1.0%	1.0%	1.0%	1.0%	1.0%
General Fund (1001)								
Revenues								
Ad Valorem Taxes	77,045,921	81,849,295	95,479,083	103,117,410	110,335,628	118,059,122	123,962,078	130,160,182
Other Taxes	5,355	5,000	213,297	217,563	220,826	224,139	228,622	233,194
Licenses & Permits	33,319	32,000	30,000	30,300	30,603	31,062	31,683	32,317
Intergovernmental Revenue	5,547,055	4,185,887	3,686,055	3,722,916	3,797,374	3,892,308	4,009,077	4,129,350
Charges for Services	4,631,007	3,494,553	4,936,000	5,010,040	5,085,191	5,186,894	5,342,501	5,502,776
Fines & Forfeitures	91,456	41,000	40,500	40,905	41,519	42,141	42,984	43,844
Miscellaneous Revenue	1,337,701	523,640	570,564	576,270	582,032	587,853	593,731	599,668
Interfund Transfers	0	0	0	0	0	0	0	0
Other Sources	47,720	0	0	0	0	0	0	0
Excess Fees	1,531,908	1,175,827	1,247,098	1,247,098	1,247,098	1,259,569	1,291,058	1,323,335
Cash Carry Forward	0	31,939,167	26,536,537	26,801,902	27,069,921	27,340,621	27,614,027	27,890,167
Total Revenues	90,271,442	123,246,369	132,739,134	140,764,403	148,410,192	156,623,709	163,115,762	169,914,833
Expenditures								
General Government Services	18,470,407	21,468,218	24,378,197	25,271,979	26,597,621	28,558,503	30,187,880	32,229,152
Public Safety	16,281,119	15,212,298	19,637,474	19,902,661	21,800,228	23,809,235	24,813,863	25,731,063
Physical Environment	264,728	392,087	398,190	402,172	458,204	619,281	640,955	666,594
Transportation	3,200,114	3,137,183	3,543,252	3,579,752	3,783,448	4,246,951	4,374,360	4,505,591
Debt Service	1,041,536	85,000	85,000	1,600,845	1,748,870	1,901,336	2,058,377	2,220,128
Economic Environment	277,021	333,230	347,118	360,589	366,896	377,903	393,019	412,670
Human Services	4,405,193	5,067,506	5,206,220	5,258,282	5,549,618	5,688,359	5,887,451	6,152,387
Culture/Recreation	4,115,449	4,513,421	4,925,177	5,014,429	5,089,645	5,308,485	5,533,889	5,723,068
Transfer to Constitutional Officers	33,521,422	35,056,299	42,250,358	46,475,394	48,454,410	50,592,586	52,616,289	54,720,941
Court Related	339,248	378,415	359,913	363,512	378,965	390,334	403,995	418,135
Interfund Transfers	2,812,422	12,652,799	5,035,730	5,126,188	5,273,081	5,378,543	5,539,899	5,761,495
Non-Operating	0	30,000	30,000	30,300	30,906	81,524	84,377	87,753
Reserves/Contingency/Anticipated	0	24,919,913	26,542,505	27,378,300	28,878,300	29,670,670	30,581,407	31,285,858
Total Expenditures	84,728,659	123,246,369	132,739,134	140,764,403	148,410,192	156,623,709	163,115,762	169,914,833

Five-Year Projection of General Fund Revenues



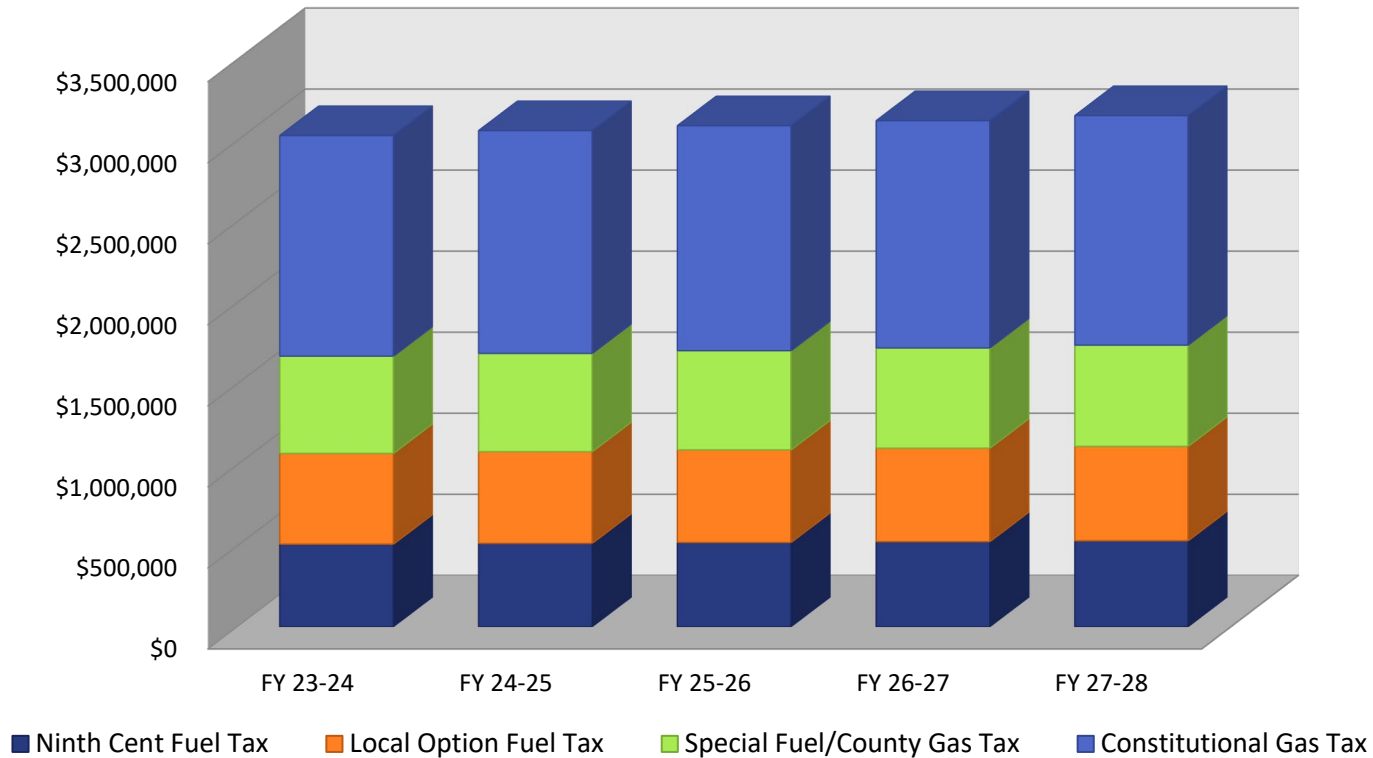
Five-Year Projection of Tourist Development Revenues

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



Five-Year Projection of Fuel Tax Revenues

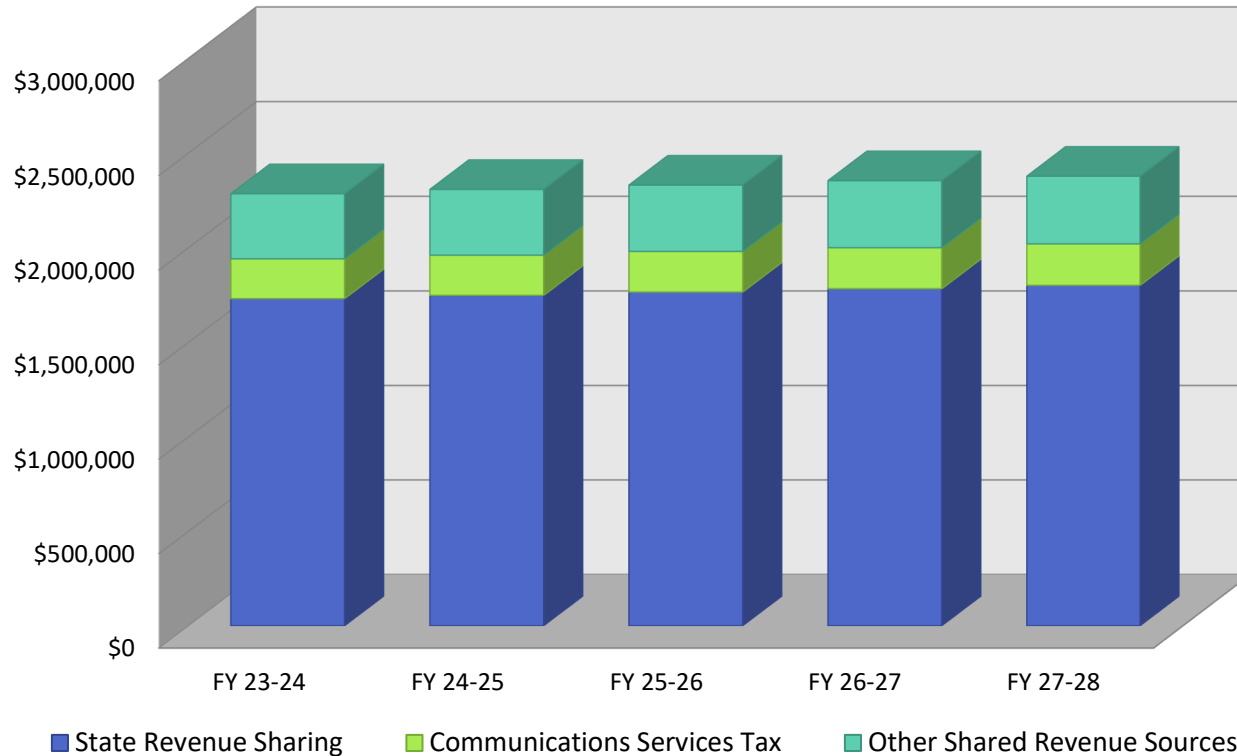
The State of Florida levies 3-cents and Flagler County levies 7-cents in fuel tax on each gallon of gasoline purchased. The State of Florida distributes the revenue generated from the fuel tax and strictly regulates its use for transportation related expenditures such as construction or maintenance of roads and bridges, and the purchase of rights-of-way. A five year projection of future revenues with an initial 2% increase in FY 23-24 (and then level 1% increases each year thereafter) increases revenues from approximately \$3.03M to \$3.15M over five years. Budget estimates are based upon data provided by the Office of Economic and Demographic Research. For further details regarding the specific taxes and their use, please refer to Section 4 of this document-Special Revenue Funds.



Five-Year Projection of Shared Revenues

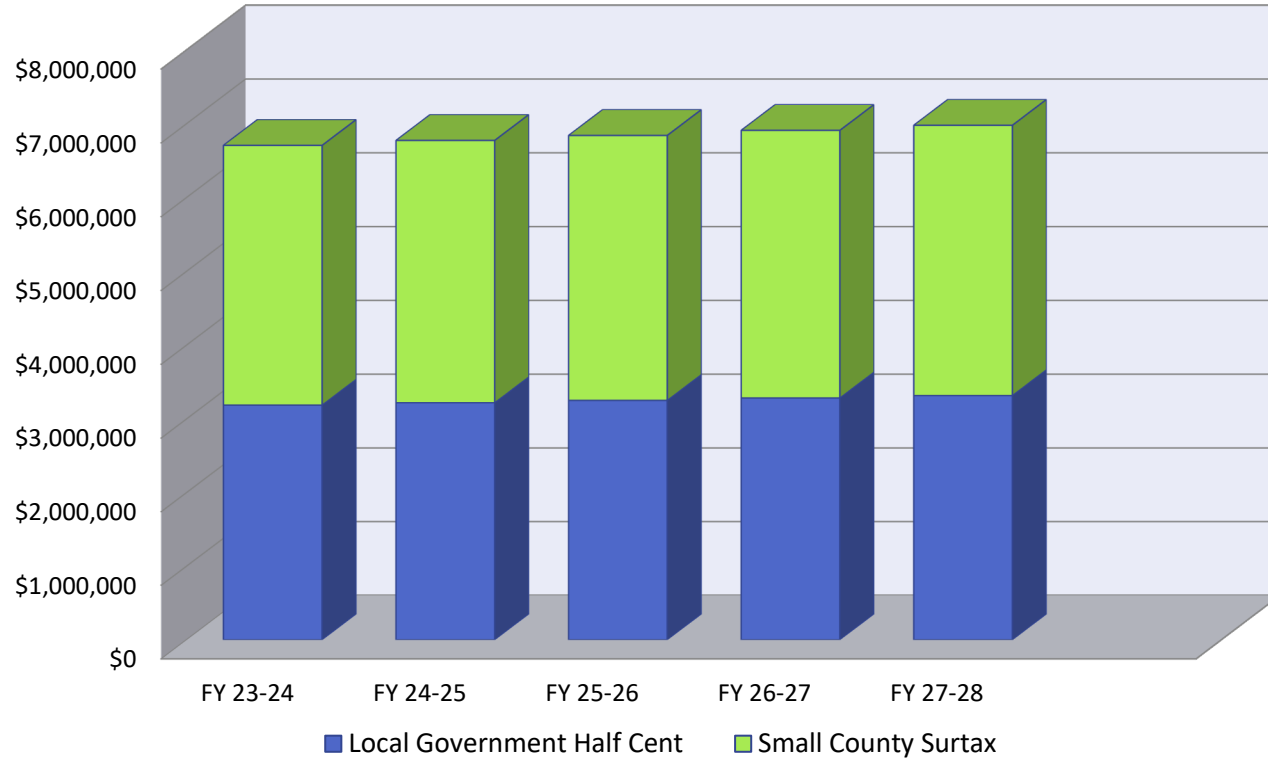
Shared revenues are revenues that are collected at the state level and distributed by the state to counties or municipalities or collected by other local entities and shared with counties or municipalities per agreement. Shared revenues that are distributed by the state include State Shared Revenue,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

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



Five-Year Projection of Sales Tax Revenues

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





SECTION 2

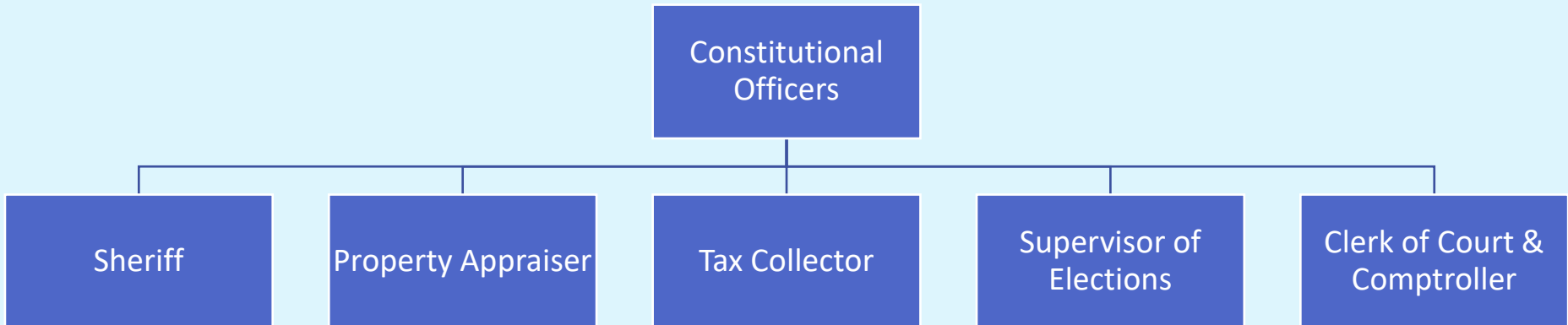
CONSTITUTIONAL/ JUDICIAL

General Fund

Constitutional - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues						
General Fund - BOCC	34,460,000	35,231,865	38,342,770	45,950,358	7,607,588	
1/2 Cent Discretionary Sales Tax Fund 311	3,000,000	3,000,000	3,000,000	3,000,000	0	Added to Sheriff for Jail Operations
Total Revenues	37,460,000	38,231,865	41,342,770	48,950,358	7,607,588	Overall Revenue Increase/Decrease: 18.40%
Expenditures						
Sheriff	28,626,229	28,743,170	31,472,593	37,945,697	6,473,104	
Property Appraiser	2,532,389	2,621,697	2,772,881	3,048,820	275,939	
Tax Collector	2,803,479	2,917,881	3,286,471	3,700,000	413,529	
Clerk of the Circuit Court and Comptroller	1,971,393	2,045,193	2,145,151	2,441,828	296,677	
Supervisor of Elections	1,526,510	1,903,924	1,665,674	1,814,013	148,339	
Total Expenditures	37,460,000	38,231,865	41,342,770	48,950,358	7,607,588	Overall Expenditure Increase/Decrease: 18.40%
Revenues vs. Expenditures	0	0	0	0	0	



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

Description

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

Primary Functions

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

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



Tom Bexley

County Government

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

State Government

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

Courts

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

Citizen's Protection

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

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

Description

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

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

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



James E. Gardner, Jr.

Primary Functions

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

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

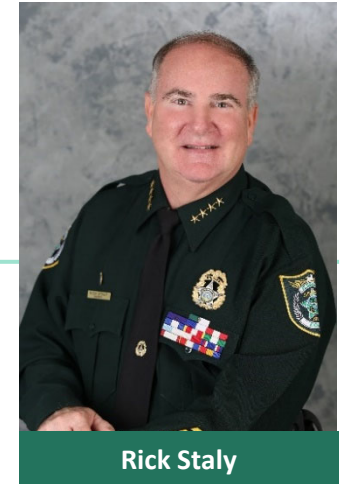
Description

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

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

Primary Functions

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



Rick Staly

Bailiff

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

Dispatch

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

Inmate Facility

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

Law Enforcement

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

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

Description

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

Primary Functions

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

Maintaining Flagler County Voter Registration Rolls

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

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

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

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

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

Mapping of Precincts & Districts

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

Voter Education

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



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

Description

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

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

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



Suzanne Johnston

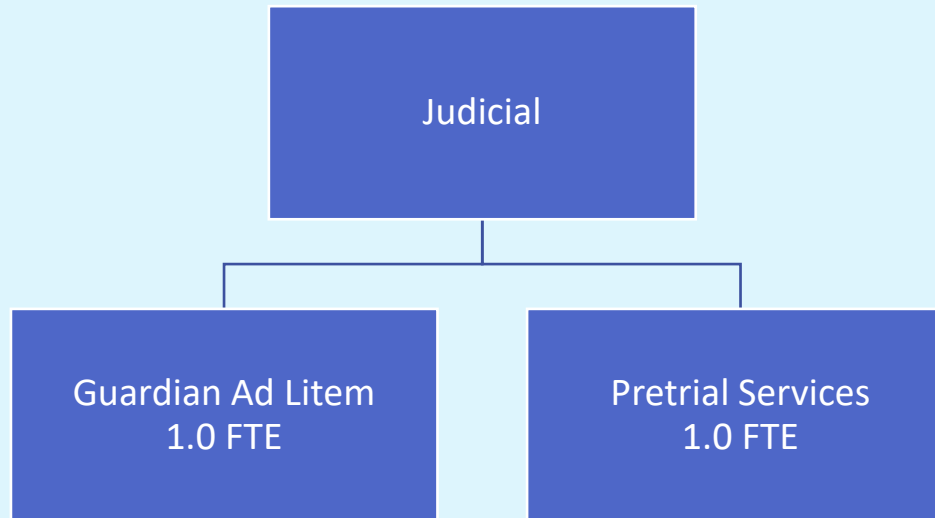
Primary Functions

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

Judicial - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Expenditures						
Court Services	2,528	3,176	4,000	4,000	0	
Guardian Ad Litem	44,715	45,211	49,008	50,971	1,963	
State Attorney	22,393	22,297	33,600	26,000	(7,600)	
Public Defender	136	0	1,200	3,000	1,800	
Pretrial Services	58,214	63,265	70,607	74,402	3,795	
Total Expenditures	127,986	133,949	158,415	158,373	(42)	Overall Expenditures Increase/Decrease: -0.03%



Court Services

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9000	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
601- Court Administration							
531000	Professional Services	150	0	1,200	0	(1,200)	FY22 ADA Accommodations
541002	Communications	2,378	3,176	2,500	4,000	1,500	Local & Long Distance from State of Fla, Verizon
551000	Office Supplies	0	0	150	0	(150)	
552002	Other Operating Expenses	0	0	150	0	(150)	
Total Expenditures		2,528	3,176	4,000	4,000	0	0.00%

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9104	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
685- Guardian Ad Litem- Circuit Juvenile							
512000	Regular Salaries	27,278	27,458	28,184	29,120	936	
514000	Overtime	156	105	0	0	0	
52XXXX	Employee Benefits	15,062	15,406	15,754	16,781	1,027	
	Total Personnel Services	42,496	42,969	43,938	45,901	1,963	
534006	Other Contracted Services	50	120	100	100	0	
540000	Travel	0	0	400	400	0	
541001	Communications Recurring	1,234	1,000	1,720	1,720	0	Verizon
542000	Postage	239	340	400	400	0	Postage for Holiday Cards, Anniversary & Thank You's
547000	Printing & Binding	0	166	0	0	0	
551000	Office Supplies	364	378	1,000	1,000	0	Paper, Amazon
551001	Office Equipment	86	181	750	750	0	
552002	Other Operating Expenditures	246	57	200	200	0	
555002	Training/Conference & Seminar Regist	0	0	500	500	0	Florida Dependency Summit
	Total Operating Expenditures	2,219	2,242	5,070	5,070	0	
Total Expenditures		44,715	45,211	49,008	50,971	1,963	Overall Expenditure Increase/Decrease: 4.01%

State Attorney

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9100	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
602- State Attorney Administration							
534006	Other Contracted Services	0	0	2,100	0	(2,100)	
541002	Communications	22,393	22,297	26,000	26,000	0	Fiber Internet, Local & Long Distance: State, Verizon
546004	Maintenance Agreements	0	0	4,500	0	(4,500)	
551000	Office Supplies	0	0	500	0	(500)	
551001	Office Equipment under \$1,000	0	0	500	0	(500)	
Total Expenditures		22,393	22,297	33,600	26,000	(7,600)	-22.62%

Public Defender

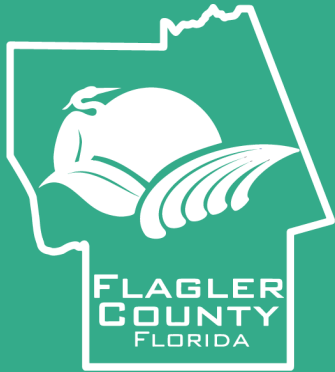
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9101	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
603- Public Defender Administration							
534006	Other Contracted Services	0	0	200	0	(200)	
541002	Communications	136	0	1,000	3,000	2,000	Local & Long Distance: State of Florida
541003	Data Processing Software	0	0	0	0	0	
Total Expenditures		136	0	1,200	3,000	1,800	Overall Expenditure Increase/Decrease: 150.00%

Pretrial Services Supervision

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
719- Other Operating Court Costs							
512000	Regular Salaries	34,560	37,201	38,189	40,706	2,517	
52XXXX	Employee Benefits	16,140	17,153	17,618	19,896	2,278	
	Total Personnel Services	50,700	54,354	55,807	60,602	4,795	
534006	Other Contracted Expenses	5,820	7,540	10,000	10,000	0	Florida Drug Testing
540000	Travel Expenses	142	0	500	500	0	
541002	Communications Recurring	100	0	100	100	0	
542000	Postage	0	0	50	50	0	
547000	Printing & Binding	0	0	50	50	0	
551000	Office Supplies	98	165	500	500	0	
551000	Office Equipment	41	0	0	0	0	
552002	Other Operating Expenses	413	206	1,500	1,500	0	Drug Testing Supplies
554001	Publications/Memberships	100	175	100	100	0	
555001	Training / Educational Cost	0	0	1,000	0	(1,000)	
555002	Conference & Seminar Registration	800	825	1,000	1,000	0	
	Total Operating Expenditures	7,514	8,911	14,800	13,800	(1,000)	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	58,214	63,265	70,607	74,402	3,795	5.37%



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 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Revenues						
Ad Valorem Taxes	72,369,534	77,045,921	81,849,295	95,479,083	13,629,788	
Other Taxes	8,378	5,355	5,000	213,297	208,297	
Licenses & Permits	30,515	33,319	32,000	30,000	(2,000)	
Intergovernmental Revenue	5,334,080	5,608,320	4,185,887	3,686,055	(499,832)	
Charges for Services	5,778,292	4,241,870	3,534,553	5,183,000	1,648,447	
Fines & Forfeitures	100,004	91,456	41,000	40,500	(500)	
Miscellaneous Revenues	2,685,674	1,297,264	483,640	323,564	(160,076)	
Excess Fees	5,387,576	1,531,908	1,175,827	1,247,098	71,271	
Special Items	82,758	47,720	0	0	0	
Cash Carry Forward	0	0	31,939,167	26,536,537	(5,402,630)	
Total Revenues	91,776,811	89,903,133	123,246,369	132,739,134	9,492,765	Overall Revenue Increase/Decrease: 7.70%

General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
311000	Ad Valorem Taxes	72,328,363	76,024,538	81,849,295	95,479,083	13,629,788	18.04% Property Valuation Increase @ 95%
311001	Delinquent	41,171	1,021,383	0	0	0	
315000	Communication Services Tx	0	0	0	208,297	208,297	Previously in Fund 1212
316001	Occupational Licenses	8,378	5,355	5,000	5,000	0	
329003	Vessel Registration	30,515	33,319	32,000	30,000	(2,000)	
331100	Dept of Educ-Hava Grant	29,427	0	0	0	0	
331100	FDEM HMGP Justice Ctr Gen	748	0	0	0	0	
331200	State Homeland Security	38,244	88,370	0	0	0	Moved to Fund 1128
331200	DEM-EMPG Cert Grant (288)	5,000	0	0	0	0	
331200	FEDM HMGP Inmate Fac Gen	168,618	0	0	0	0	
331200	EMPG Covid-19 Supplement	1,950	9,839	0	0	0	
331200	FDEM HMPG FIRE ST 62 HARD	0	51,006	0	0	0	
331200	Fed - Civil Def (SLA) EMPG	68,045	62,250	0	0	0	Moved to Fund 1128
331350	FDEM HMGP Plant Bay Ls	1,094	0	0	0	0	
331390	USDWS- Prin PI Hominy Brch	3,517	0	0	0	0	
331420	Grant 5310	275,408	333,784	145,284	207,180	61,896	Partially Moved to Fund 1128
331420	FDOT - CARES Operating	74,285	0	0	0	0	
331420	FDOT - CARES CAPITAL	0	143,466	0	0	0	
331490	FDOT Oper Asst Grt (5311)	11,887	69,611	67,040	0	(67,040)	
331490	5311 RURAL OPERATING ASST	0	61,405	0	0	0	
331200	Hurricane Matthew	53,359	0	0	0	0	
331200	Hurricane Irma	195,586	0	0	0	0	
331620	Emergency Hme Energy Asst	10,802	8,697	29,264	10,000	(19,264)	
331620	Older Amer-Title III E	47,652	65,130	48,508	55,000	6,492	
331620	CARES EHEAP	0	9,366	10,736	0	(10,736)	
331690	Title IIIB Support Serv	215,364	210,531	184,507	200,000	15,493	
331690	Title IIIC1 Congr Means	79,013	54,296	38,574	40,000	1,426	
331690	Title IIIC2 Home Del Meal	276,365	157,859	123,148	150,000	26,852	
331690	Nutrition Services	33,605	22,926	24,211	22,000	(2,211)	
331690	CA Title III-C OAA Nutr	0	0	54,527	0	(54,527)	
331690	TITLE IIIC COVID OAA	0	26,996	0	0	0	

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General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues (continued)							
334100	FWC Derelict Vessel Remov	9,820	0	0	0	0	
334200	EMS C9818 & following yrs	13,485	12,594	0	0	0	
334200	9G-19-EMPA	115,732	124,344	0	0	0	Moved to Fund 1128
334200	Hazardous Materials Update	2,073	2,344	2,500	2,500	0	
334200	DEM-HLMP Agr # B00037	810	178,626	0	0	0	
334200	Public Transit Block Grt	0	0	264,569	0	(264,569)	
334200	Pub Trans Blk Grt GOY77	247,620	192,491	0	0	0	
334490	Transp Disadvantaged Grt	414,241	376,492	420,000	520,765	100,765	
334490	FDOT - Shirley Conroy Grt	130,690	157,031	0	0	0	
334490	Trans Disadv Inn Svc Dev	127,056	155,365	366,568	0	(366,568)	
334200	Hurricane Matthew	8,893	0	0	0	0	
334200	Hurricane Irma	2,165	0	0	0	0	
334610	Alzheimer's Disease Rspte	135,175	153,716	141,096	150,000	8,904	
334610	Home Care for the Elderly	2,260	3,435	2,727	2,500	(227)	
334690	Comm Care for the Elderly	162,642	207,608	192,667	190,000	(2,667)	
334690	Congregate/Home Del Meals	30,400	30,093	29,922	30,000	78	
334700	Aid to Libraries	26,414	18,437	23,764	23,764	0	
335120	State Revenue Sharing	511,215	612,996	0	0	0	Moved to Fund 1212 for Debt Service
335160	Racing Tax	223,250	223,250	223,250	223,250	0	
335181	1/2 Cent Sales Tax	1,096,470	1,355,546	1,356,072	1,356,073	1	
335210	Firefighter Supp Compensa	20,405	12,519	25,200	15,000	(10,200)	
337101	Flagler Co School Board	318,292	215,481	300,000	300,000	0	
337103	CITY OF BUNNELL	0	30,000	0	0	0	
337104	City of Flagler Beach	49,980	49,980	50,000	125,000	75,000	ILA for IT Services
337103	City of Bunnell	8,335	8,668	9,015	9,376	361	
337202	City of Flag Bch	9,179	9,546	9,929	10,326	397	
337201	City of Palm Coast	11,842	12,315	12,809	13,321	512	
337203	State of Florida	0	23,944	0	0	0	
337400	Grant 5310	34,426	34,914	0	0	0	
337601	City of PC- Utility Assist	11,241	11,053	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	

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General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues (continued)							
341201	Gas Reimb - Outside Agencies	495,502	521,531	500,000	640,000	140,000	
341202	Outside Agencies	21,475	16,911	20,000	651,000	631,000	Fleet Repair Charges
341520	Sheriff Fees	69,718	82,924	50,000	75,000	25,000	Estimated Fees Based on Actuals
341521	Inmate Fees	87,313	104,737	85,000	85,000	0	
341522	Fingerprinting Services	4,658	4,818	5,000	4,000	(1,000)	
341523	Traffic Reports - FS 321.23	7,179	7,219	1,500	6,500	5,000	
341524	Background Checks	5,319	5,034	2,000	4,500	2,500	
341901	Admin Fee on Fleet / Fuel	43,993	39,250	40,000	40,000	0	
341902	Value Adj Brd Filing	830	690	400	400	0	
341903	Staff time/admin chgs	21,743	1,217	80,000	50,000	(30,000)	
341908	Constitutional Officers	15,355	311	0	0	0	
341909	Other Gvt - Service Chgs	420	0	0	0	0	
341915	Staff Time - Equip Chgs	561	420	0	0	0	
341916	Staff Time - Labor Chgs	1,020	540	0	207,000	207,000	Moved from Reimb Labor
341910	Libr - Passport Admin fee	74,222	80,960	75,000	100,000	25,000	
342201	Annual Fire Inspection	360	180	1,000	200	(800)	
342202	Fire Personnel Standby	2,095	1,785	2,000	2,500	500	
342600	Ambulance Fees	1,838,540	(277,762)	0	0	0	
342601	Medicaid Supplmt Payment	202,302	217,439	90,000	210,000	120,000	
342602	Ambulance Fees	2,292,717	2,719,222	2,000,000	2,500,000	500,000	Estimated Fees Based on Actuals
342603	Helicopter EMS Services	0	8,479	0	0	0	
342604	Helicopter Fees	48,128	56,897	30,000	50,000	20,000	Billing Performed by Contractor
344301	Bus Fares	132,828	100,980	160,000	120,000	(40,000)	
344902	Staff Time - Labor Chgs	163,534	164,778	0	0	0	
346901	Adult Day Care fees	18,477	8,186	30,000	28,000	(2,000)	
346902	Comm Care - Elderly Copay	8,846	12,949	8,000	10,000	2,000	
346903	Medwaiver Reimb	43,311	10,731	100,000	85,000	(15,000)	
346904	ADI Co-pays	8,066	9,120	10,000	9,000	(1,000)	
347101	Cards	2,608	3,064	2,460	3,700	1,240	
347102	Copies / Print out Fees	13,005	15,755	9,000	15,400	6,400	
347103	Processing Fees	1,396	1,757	3,600	2,200	(1,400)	
347104	Library Convenience Fee	412	3,314	1,080	4,000	2,920	
347201	Recreation Fees	20,463	48,430	45,000	60,000	15,000	
347202	Princess Place Preserve	18,649	32,107	20,000	30,000	10,000	

(continued on next page)

General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues (continued)							
347203	Bull Creek - RV Camping	72,553	110,889	79,333	85,000	5,667	
347204	Bull Creek - Boat Slips	771	785	1,000	750	(250)	
347205	Bull Creek - Facility Usage	358	234	700	350	(350)	
347206	Princess Pl Eco Cottages	80,625	122,120	79,480	100,000	20,520	
349005	Fire Inspection Review	2,933	3,869	3,000	3,500	500	
351101	CRIM Just Educ / Training	3,420	4,699	4,000	4,000	0	
351102	Fines for Automation	49,792	51,879	0	0	0	Moved to Fund 1182
351200	Cir Crt Criminal Judgment	15,000	400	0	0	0	
352000	Library Fines	4,950	7,052	7,000	6,500	(500)	
354002	Driver Ed TF (ord 2003-07)	26,842	27,426	30,000	30,000	0	
361100	Interest - MMIA & Investments	491,779	63,957	50,000	65,000	15,000	Estimated Based on Actuals
361101	Tax Coll Ambulance Intrst	4	2	0	0	0	
362001	Bings Bait Shop Rent	8,200	8,680	10,320	10,320	0	
362002	Bull Creek Restaurant Rnt	9,000	11,000	12,000	12,000	0	
362003	Billboard Rentals	0	1,875	0	0	0	
362004	Hist Courthouse Rental	64,844	86,459	88,880	95,190	6,310	
362005	Graham Swamp Tower Rental	42,611	49,184	50,659	52,179	1,520	Increased Rent
362007	License Agreement - Non Tax	400	500	0	0	0	
364000	Sale - Fixed Assets	1,650,400	702,820	0	0	0	
364001	Surplus Sale - Taxable	4,841	4,150	0	0	0	
364002	Surplus Sales - Non Tax	5,047	0	0	0	0	
366001	Contributions in Aid	10,000	25,000	1,000	1,000	0	
366003	Donations	14,115	1,800	0	0	0	
366006	Meal Sites-Sen Serv Cl	378	0	650	350	(300)	
366007	Transportation - Senior Srv	183	20	600	200	(400)	
366008	Meals on Wheels - C2	4,473	7,147	3,000	6,000	3,000	
366009	Comm Servs - Wickline Ctr	7,647	700	4,500	1,000	(3,500)	
366010	EMS Donations	3,920	3,460	3,000	3,000	0	
366011	Safe Haven	0	0	14,781	0	(14,781)	
366005	Donations - Princess Place	37,000	3,257	2,000	42,000	40,000	Native American Festival
366013	Title 3B Homemaking Donation	355	320	250	325	75	

(continued on next page)

General Fund Revenues

General Fund

Fund 1001 Div. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues (continued)							
369301	Refund - Prior Year Expense	26,020	24,433	0	0	0	
369916	Reimb Labor /Veh / Other	205,931	169,550	207,000	0	(207,000)	Moved to Staff Time - Labor Charges
369911	Miscellaneous	27,270	66,525	0	0	0	
369903	Advertising Income	24,120	63,840	35,000	35,000	0	
369904	Emerg Svcs	485	210	0	0	0	
369908	Library Used Book Sales	2,658	2,375	0	0	0	
386202	Excess Fees Clerk of Crt	336,634	140,890	100,000	100,000	0	Estimated Excess Fees Based on Actuals
386201	Clerk - Workers Comp Adj	161	39	0	0	0	
386203	COURT APPROPRIATION	0	250,000	0	0	0	
386401	Law Enforcement	3,158,768	(87,986)	0	50,000	50,000	
386402	Jail Department	250,507	(1,061)	0	0	0	
386403	Bailiff	165,639	96,769	50,000	0	(50,000)	
386404	Technology	84,966	108,330	128,375	164,646	36,271	Estimated Excess Fees Based on Actuals
386405	Reimb for Goods & Servs	805	0	0	0	0	
386602	Transfer From Prop App	127,683	98,580	50,000	100,000	50,000	Estimated Excess Fees Based on Actuals
386601	Prop App - Workers Comp Adj	467	138	0	0	0	
386603	ESRI Contribution	0	10,000	10,000	10,000	0	
386702	Excess Fees - Tax Collector	1,212,070	1,013,078	800,000	800,000	0	Estimated Excess Fees Based on Actuals
386701	Tax Coll - Workers Comp Adj	107	28	0	0	0	
386703	Internet Service	22,200	26,384	22,452	22,452	0	
386802	Excess Fees - Super of Elect	27,539	126,710	15,000	0	(15,000)	Estimated Excess Fees Based on Actuals
386801	SOE - Workers Comp Adj	30	9	0	0	0	
393003	Accident Damage to Property	82,758	47,720	0	0	0	
399000	Cash Carry Forward	0	0	31,939,167	26,536,537	(5,402,630)	Overall Revenue Increase/Decrease:
Total Revenues		91,776,811	90,153,133	123,246,369	132,739,134	9,492,765	7.70%

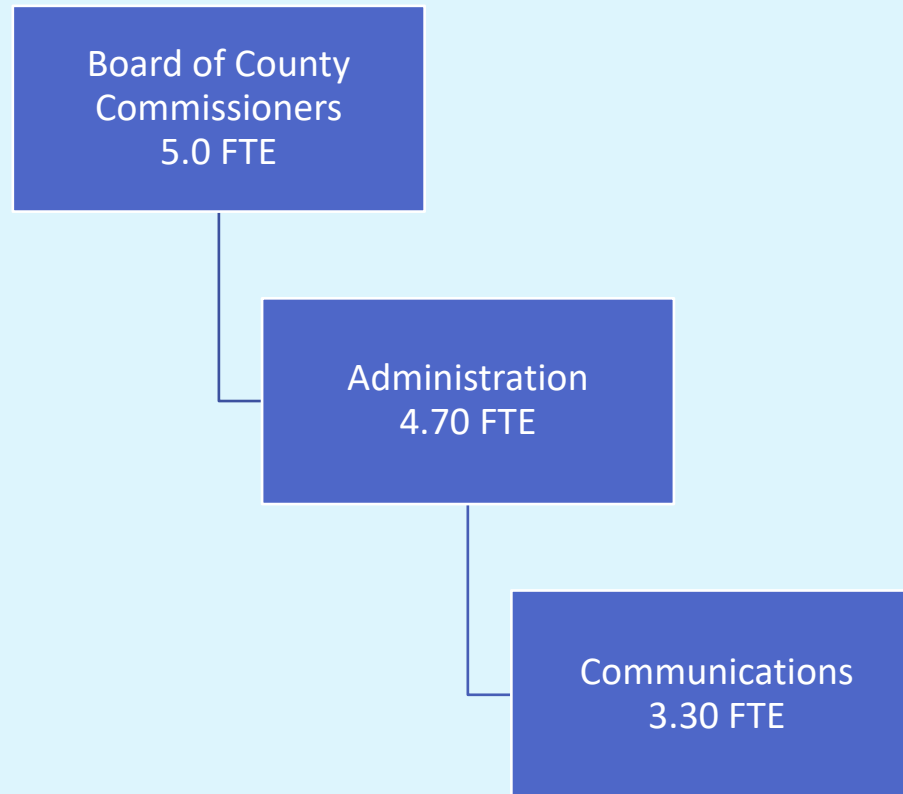
Section 3 - General Fund - BOCC Appropriation Summary

Department	Adopted FY 21-22	Adopted FY 22-23	Budget Variance	Positions FY 21-22	Positions FY 22-23	Department	Adopted FY 21-22	Adopted FY 22-23	Budget Variance	Positions FY 21-22	Positions FY 22-23
County Administration						Library					
Board of County Commissioners	739,483	709,259	-4.09%	5.00	5.00	Main Branch	1,332,022	1,385,713	4.03%	15.45	15.50
Administration	962,034	1,038,598	7.96%	6.00	4.70	Bunnell Branch	132,750	170,869	28.71%	2.00	2.00
Communications	395,620	380,177	-3.90%	3.30	3.30		\$ 1,464,772	\$ 1,556,582	6.27%	17.45	17.50
	\$ 2,097,137	\$ 2,128,034	1.47%	14.30	13.00						
Land Management						General Services					
Land Management	413,850	513,365	24.05%	4.00	4.00	General Services-Administration	571,686	794,152	38.91%	5.75	7.50
Natural Resource Land	1,145,765	1,084,407	-5.36%	0.00	0.00	Fleet Management	1,055,423	800,025	-24.20%	9.50	9.00
	\$ 1,559,615	\$ 1,597,772	2.45%	4.00	4.00	Facilities Management	3,773,547	3,543,941	-6.08%	25.50	24.00
						Government Services Building	836,775	908,818	8.61%	0.00	0.00
						Princess Place Eco Cottages	109,585	103,950	-5.14%	0.50	0.00
Economic Development	\$ 187,231	\$ 167,141	-10.73%	1.10	1.10	Public Transportation	2,197,478	2,423,504	10.29%	33.35	31.85
						Recreation Facilities	2,252,382	2,393,962	6.29%	17.50	17.00
County Attorney	\$ 824,811	\$ 913,590	10.76%	4.00	4.00	Vessel Registration	30,000	30,000	0.00%	0.00	0.00
						Recreation Services/Carver Center	130,500	130,575	0.06%	0.00	0.00
Human Resources	\$ 660,769	\$ 713,211	7.94%	5.30	5.30	Bull Creek	91,247	71,336	-21.82%	1.00	0.50
						Princess Place Preserve	295,785	487,797	64.92%	3.50	5.50
Engineering	\$ 939,705	\$ 1,119,748	19.16%	7.00	7.00		\$ 11,344,408	\$ 11,688,060	3.03%	96.60	95.35
Financial Services						Emergency Services					
Budget	656,579	881,835	34.31%	7.00	8.00	Emergency Management	674,945	711,662	5.44%	5.00	5.00
Purchasing	423,007	729,350	72.42%	6.00	9.50	Emergency Services Other Grants	2,500	2,500	0.00%	0.00	0.00
	\$ 1,079,586	\$ 1,611,185	49.24%	13.00	17.50		\$ 677,445	\$ 714,162	5.42%	5.00	5.00
Innovation Technology						Fire/Rescue					
IT- Public Safety Software	1,951,800	2,064,547	5.78%	11.30	13.55	Fire/Rescue Admin	1,385,956	1,755,102	26.63%	13.00	13.00
	660,055	690,219	4.57%	3.70	4.75	Fire/Rescue	10,608,499	7,215,089	-31.99%	87.00	87.00
	\$ 2,611,855	\$ 2,754,766	5.47%	15.00	18.30	EMS	0	6,601,043	100.00%	0.00	0.00
						Emergency Flight Operations	690,007	689,788	-0.03%	2.00	2.00
							\$ 12,684,462	\$ 16,261,022	28.20%	102.00	102.00
Extension Services	\$ 345,764	\$ 367,226	6.21%	6.00	6.00						
						Non Departmental					
Health & Human Services						Value Adjustment Board	10,350	10,350	0.00%	0.00	0.00
Health & Human Services Admin	451,516	457,740	1.38%	5.00	5.00	Medical Examiner	538,227	537,000	-0.23%	0.00	0.00
Human Services	2,656,938	2,631,249	-0.97%	4.00	4.00	Law Enforcement Education Fund	51,838	56,537	9.06%	0.00	0.00
Senior Services	848,871	872,758	2.81%	4.00	4.00	Interfund Transfers	12,652,799	5,035,730	-60.20%	0.00	0.00
Adult Day Care	313,230	358,953	14.60%	5.00	5.00	Pooled Expenditures	2,426,728	3,610,242	48.77%	0.00	0.00
Congregate Meals	372,167	389,520	4.66%	1.50	1.50	FCSO Internal Charges	0	1,088,843	100.00%	0.00	0.00
Veterans Services	145,999	179,977	23.27%	2.00	2.00	Tax Increment Financing	1,887,448	2,001,500	6.04%	0.00	0.00
	\$ 4,788,721	\$ 4,890,197	2.12%	21.50	21.50	Reserves	24,919,913	26,542,505	6.51%	0.00	0.00
						General Liability Insurance	961,600	1,265,000	31.55%	0.00	0.00
							\$ 43,448,903	\$ 40,147,707	-7.60%	0.00	0.00
						Total BOCC General Fund					
							\$ 84,715,184	\$ 86,630,403	2.26%	256.35	262.95

Administrative - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures						
BOCC - Personnel	438,712	461,419	509,481	538,434	28,953	
BOCC - Operating	115,496	134,149	230,002	170,825	(59,177)	
Administration - Personnel	422,298	678,237	873,813	942,493	68,680	
Administration - Operating	29,144	27,442	88,221	96,105	7,884	
Communications - Personnel	3,277	294,931	298,570	301,377	2,807	
Communications - Operating	0	101,575	97,050	78,800	(18,250)	
Total Expenditures	1,005,650	1,301,247	1,701,517	1,747,857	46,340	Overall Expenditure Increase/Decrease: 2.72%



Fund 1001 Div. 0100	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Expenditures							
511- Legislative							
511100	Salaries	277,535	292,430	306,385	311,895	5,510	F.S. 145.031
52XXXX	Employee Benefits	161,177	168,989	203,096	226,539	23,443	
	Total Personnel Services	438,712	461,419	509,481	538,434	28,953	
531000	Professional Services	81,000	102,000	117,000	70,000	(47,000)	Lobbyists
534006	Other Contracted Services	0	0	50	50	0	
540000	Travel/Conference	6,089	4,866	25,400	10,758	(14,642)	FAC Conferences and Classes
541001	Devices and Accessories	3,016	176	1,000	1,000	0	
541002	Communications Recurring	3,125	3,282	3,600	3,600	0	
542000	Postage Expense	202	5,239	3,000	3,000	0	
546006	Printing & Binding	529	172	250	250	0	
547000	Other Current Charges	0	727	1,450	1,450	0	
549000	Service Awards/Recognition	5,977	0	100	100	0	
549002	Advertising	27	0	3,000	3,000	0	
549004	Office Supplies	0	21	500	500	0	
551000	Office Equipment	484	0	150	150	0	
551001	Other Operating Expenses	0	331	575	575	0	
552002	Clothing & Wearing Apparel	0	72	0	0	0	
552005	Data Processing Software	510	333	399	399	0	Adobe
552006	Training/Educational Cost	0	600	0	0	0	
554001	Publications/Memberships	9,662	10,731	62,313	62,313	0	NEFRC Dues Moved from Pooled
555002	Conference/Seminar	4,875	5,599	11,215	13,680	2,465	
	Total Operating Expenditures	115,496	134,149	230,002	170,825	(59,177)	
Total Expenditures		554,208	595,568	739,483	709,259	(30,224)	Overall Expenditure Increase/Decrease: -4.09%

Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0200	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
512- Executive							
512000	Regular Salaries	313,648	495,532	612,414	594,455	(17,959)	Department Reorganization
514000	Overtime	2,315	0	0	0	0	
51XXXX	Employee Benefits	106,335	182,705	261,399	348,038	86,639	
	Total Personnel Services	422,298	678,237	873,813	942,493	68,680	
534006	Other Contracted Services	0	64	100	0	(100)	
540000	Travel Expenses	1,604	95	6,590	4,000	(2,590)	FAC, FRMA, & ICCMA
555001	Devices and Accessories	1,151	695	1,000	1,000	0	
541001	Communications Recurring	2,024	2,458	3,600	2,400	(1,200)	
542000	Postage Expense	274	57	800	400	(400)	
544000	Rentals & Leases	3,602	3,602	3,602	3,602	0	Postage Machine Lease
545006	Other insurance and bonds	0	242	0	0	0	
546004	Maintenance Agreements	1,679	722	3,000	3,000	0	
547000	Printing & Binding	21	106	380	300	(80)	
548001	Promotional Activities	0	0	0	0	0	
549004	Other Current Charges	144	5,019	200	200	0	
549004	Advertising	0	0	250	250	0	Public Notices
551000	Office Supplies	966	500	650	650	0	
551001	Office Equipment	1,152	1,547	750	750	0	
552001	Gas Oil & Lubricants	0	0	250	250	0	
552002	Other Operating Expenses	795	667	50,500	60,000	9,500	Employee Recognition & Community Engagement
552005	Clothing & Wearing Apparel	54	0	250	250	0	
554001	Publications/Memberships	14,298	9,916	13,194	15,733	2,539	FAC, FCCMA, FACM, ICCMA Dues & FRMA Membership
555001	Training/Educational Cost	495	495	0	0	0	
555002	Conference/Seminar Registration	885	1,257	3,105	3,320	215	FAC, FRMA, & ICCMA
	Total Operating Expenditures	29,144	27,442	88,221	96,105	7,884	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	451,442	705,679	962,034	1,038,598	76,564	7.96%

Description

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

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

Primary Functions

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

Administration - Communications

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0204	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
519- Other General Government Services							
512000	Regular Salaries	2,750	218,476	218,331	219,011	680	Department Reorganization
514000	Overtime	0	5	0	0	0	
52XXXX	Employee Benefits	527	76,450	80,239	82,366	2,127	
	Total Personnel Services	3,277	294,931	298,570	301,377	2,807	
534006	Other Contracted Services	0	18,085	40,500	29,000	(11,500)	Website
540000	Travel	0	0	2,000	0	(2,000)	
541001	Communications Devices & Accessories	0	2,399	500	500	0	
541002	Communications Recurring	0	1,717	1,800	2,400	600	
541003	Communications Install/Repair	0	0	0	0	0	
542000	Postage	0	133	500	500	0	
546004	Maintenance Agreements	0	30,212	19,000	500	(18,500)	Copier Maintenance
546006	Small Tools and Equipment	0	8,699	500	500	0	
547000	Printing and Binding	0	786	1,000	25,000	24,000	Community Engagement and Marketing
549004	Advertising	0	2,700	5,000	5,000	0	Marketing Campaigns
551000	Office Supplies	0	539	1,000	1,000	0	
551001	Office Equipment	0	14,898	3,000	3,000	0	
552002	Other Operating Expenses	0	4,228	2,000	2,000	0	
552005	Clothing and Wearing Apparel	0	424	1,000	0	(1,000)	
552006	Data Processing Software	0	10,460	14,000	5,000	(9,000)	Creative Cloud, Social Media Software
554001	Publications/Memberships	0	1,751	1,250	1,250	0	
555001	Training/Educational Costs	0	4,519	3,000	1,800	(1,200)	
555002	Conferences/Seminar Registration	0	25	1,000	1,350	350	
	Total Operating Expenditures	0	101,575	97,050	78,800	(18,250)	
Total Expenditures		3,277	396,506	395,620	380,177	(15,443)	Overall Expenditure Increase/Decrease: -3.90%

Economic Development - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Expenditures						
Personnel	185,816	127,489	132,710	122,720	(9,990)	
Operating	86,462	38,047	54,521	44,421	(10,100)	
Total Expenditures	272,278	165,536	187,231	167,141	(20,090)	Overall Expenditure Increase/Decrease: -10.73%

Economic Development
1.00 FTE

Primary Functions

- ❖ Position Flagler County to be a competitive location of choice to live, learn, play, and work.
- ❖ Offer programs and incentives that aid in the creation, retention, and expansion of the number of jobs in the County; the development of a stable tax base; the enhancement of wealth; and promote the quality of life for the community at large.
- ❖ Adopt and implement clear, concise, consistent, and predictable rules, regulations, and processes regarding economic incentives.
- ❖ Provide superior services to retain existing and entice new businesses and residents to Flagler County.
- ❖ Collaborate with the Growth Management Division to ensure variety of housing stock.
- ❖ Foster strategic relationships with schools to promote “learn” component of economic development.

Goals FY 2022-2023

- Author data and analysis for the Economic Development Element of the Comprehensive Plan.
- Determine feasibility of incentive programs moving forward.
- Continue to form working relationships with external strategic partners including, but not limited to, International Economic Development Council, Enterprise Florida, Florida Economic Development Council, JaxUSA, Foreign Trade Zone #64, Flagler Chamber, and municipalities.
- Enhance working relationships with internal strategic partners including, but not limited to, Growth Management, Executive Airport, GIS Mapping, etc.
- Connect prospects with appropriate agencies, both internal and external, in order to provide superior customer service.
- Maintain all economic development web-pages providing data necessary for companies to further explore relocation/expansion in Flagler County.

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Evaluation of Incentive Programs	#	N/A	N/A	1	1
2. Prospect Requests for Information	#	N/A	65	73	N/A
3. Internal/Interagency Requests for Information	#	N/A	9	18	N/A
4. Other Request for Information	#	N/A	23	24	N/A
5. Marketing Analysis & Proposals for RFIs	#	N/A	30	40	N/A
6. Micro Economic Development Web Site	#	N/A	0	0	1
7. Collateral Development / PR	#	N/A	N/A	3	5
8. Author Economic Development Element / Data & Analysis	#	N/A	1	0	1
9. Identify Possible Site Location(s) for Light Industrial Park	#	N/A	N/A	N/A	1

Major Initiatives / Highlights

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

- Worked on committee to develop the Economic Vitality section of the Flagler BOCC Strategic Plan 2022 in order to diversify and enhance the tax base to improve the local economy.
- Major contributor to NE FL Regional Comprehensive Economic Development Strategy (CEDS) including research & analysis of the economic impact of the tourism industry regarding the number of jobs supported & validated sales tax revenue. Counties included in research included: Baker, Clay, Duval, Flagler, Nassau, Putnam, & St. Johns. The CEDS is updated every five (5) years.
- Track key economic trends for reporting to key stakeholders on a monthly basis.
- Continued to strengthen partnerships with municipalities, chamber of commerce(s), workforce board, and surrounding counties in order to services to relocating or expanding businesses. Example of companies assisted: Boston Whaler, Ground-Up, AdventHealth & MetroNet.
- Researched & compared incentive programs, tax burden & gas tax, in all fifty (50) states to understand local economic competitiveness. Assembled data into easy to read chart for comparison.
- Authored revisions to Economic Development Element of Comprehensive Plan; ready for presentation to Planning Board & County Commission in 1st Quarter of 2023 by Planning Director.

Economic Development

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0220	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
559- Other Economic Environment							
512000	Salaries	136,350	97,245	100,189	86,864	(13,325)	
52XXXX	Employee Benefits	49,466	30,244	32,521	35,856	3,335	
	Total Personnel Services	185,816	127,489	132,710	122,720	(9,990)	
531000	Professional Services	12,000	0	0	0	0	
534006	Other Contracted Services	6,000	0	7,500	0	(7,500)	
540000	Travel Expenses	768	0	0	0	0	
541001	Devices and Accessories	37	12	0	0	0	
541002	Communications Recurring	1,040	539	0	550	550	
542000	Postage	949	0	250	250	0	
545003	Vehicle Insurance	244	0	0	0	0	
546003	Vehicle Repair & Maintenance	222	0	0	0	0	
546004	Maintenance Agreements	344	58	500	100	(400)	
546006	Small Tools & Equipment	0	0	100	0	(100)	
547000	Printing & Binding	1,785	66	5,000	1,000	(4,000)	Proposal Booklets
548001	Promotional Activities	10,891	20	2,000	2,000	0	
549004	Advertising	0	0	2,000	0	(2,000)	Promote Strategic Plan Initiatives
551000	Office Supplies	331	11	400	1,000	600	
551001	Office Equipment	177	0	0	0	0	
552001	Gas, Oil & Lubricants	185	0	0	0	0	
552002	Other Operating Expenses	3,126	260	500	0	(500)	
552006	Data Processing Software	22,814	10,681	10,000	10,000	0	GIS Planning, Web Tec
554001	Publications/Memberships	24,681	26,400	26,271	25,521	(750)	Jax USA, Flagler Chamber
555001	Training/Education	19	0	0	0	0	
555002	Conference/ Seminar Regist	849	0	0	4,000	4,000	Professional Development, Networking Events
	Total Operating Expenditures	86,462	38,047	54,521	44,421	(10,100)	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	272,278	165,536	187,231	167,141	(20,090)	-10.73%

Land Management - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Expenditures						
Land Management - Personnel	270,586	319,549	314,879	338,861	23,982	
Land Management - Operating	83,476	104,514	80,498	156,540	76,042	
Land Management - Capital	21,215	76,647	0	0	0	
Land Management - Grants & Aids	0	0	18,473	17,964	(509)	
Natural Resource Land - Operating	0	0	926,945	865,587	(45,999)	
Natural Resource Land - Capital	0	0	218,820	218,820	0	
Total Expenditures	375,277	500,710	1,559,615	1,597,772	53,516	Overall Expenditure Increase/Decrease: 3.43%

Land Management
4.0 FTE

Description

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

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

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

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



Primary Functions

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

Goals FY 2022-2023

- Continue post-hurricane Land Management backlog abatement
- Lead on various County real estate transactions
- Provide technical support to the Growth Management Department by assisting with application review
- Continue to develop the County prescribed fire program for wildfire mitigation hazards 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 Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Invasive Plant Treatment	Acres	25	30	25	30
2. Citizen Work Days	Days	5	3	12	15
3. Personnel hours spent on prescribed fire and wildfire mitigation	Hours	+/-200	480	200	250

Major Initiatives / Highlights

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

Land Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0225	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
515- Comprehensive Planning							
512000	Regular Salaries	199,177	233,695	225,785	239,054	13,269	
514000	Overtime	309	0	2,000	2,000	0	
52XXXX	Employee Benefits	71,100	85,854	87,094	97,807	10,713	
	Total Personnel Services	270,586	319,549	314,879	338,861	23,982	
531000	Professional Services	24,361	28,682	10,000	30,000	20,000	Unplanned Survey & Appraisal Work
534006	Other Contracted Services	26,797	13,599	30,000	30,000	0	Derelict Vessels & General Tree Work
534010	Governmental Service	5,239	3,981	8,375	37,040	28,665	FDOT Fuel Monitoring/R&B Gas Tax
540000	Travel Expenses	843	670	1,250	800	(450)	
541001	Devices & Accessories	837	2,208	0	1,000	1,000	
541002	Communications/Devices	2,581	3,554	2,760	5,000	2,240	Radio User Fees
541003	Communications/Repairs	0	99	0	100	100	
542000	Postage	9	123	50	150	100	
544000	Rentals & Leases	5,952	25,324	2,503	6,500	3,997	Radio Rental Fees
545003	Vehicle Insurance	733	988	1,225	1,500	275	
546001	Building/ Equipment Repairs	1,924	749	1,000	1,000	0	
546003	Vehicle Repair	3,119	6,366	10,000	14,000	4,000	Repairs for Vehicles, Heavy Equip. & UTVs
546006	Small Tools & Equipment	4,810	10,104	3,000	8,000	5,000	Forestry Tools for Supervisor/Tables, Tents
548001	Promotional Activities	0	0	0	250	250	
549000	Other Current Chrgs/ Oblig	90	574	0	300	300	
549004	Advertising	0	0	0	250	250	
551000	Office Supplies/Printing Binding	32	73	0	625	625	
551001	Office Equipment	0	452	0	750	750	
552001	Gas, Oil & Lubricants	2,642	4,356	3,000	4,500	1,500	
552002	Other Operating Expenses	1,611	1,840	250	1,500	1,250	Bottled Water
552005	Clothing & Wearing Apparel	603	0	1,500	6,000	4,500	New FTE Fire PPE/New Fire Shelters and PPE 3 Staff
554001	Publications/Memberships	238	62	100	300	200	Herbicide License Renewal
555001	Training/ Education	675	280	0	2,300	2,300	Herbicide License x 3, Fire Cont. Education, Training
555002	Conference/Seminar	380	275	485	375	(110)	
534006	Tortoise Relocation	0	155	0	0	0	
519- Other General Governmental Services							
534012	Taxes & Assessments	0	0	5,000	4,300	(700)	Assessments for County Owned Properties
	Total Operating Expenditures	83,476	104,514	80,498	156,540	76,042	
515- Comprehensive Planning							
564000	Equipment	21,215	76,647	0	0	0	
	Total Capital Expenditures	21,215	76,647	0	0	0	
522- Fire Control							
581008	Aid to other govt - DOF	0	0	18,473	17,964	(509)	DOF Fire Control Assessment
	Total Grants & Aids Expenditures	0	0	18,473	17,964	(509)	
Overall Expenditure Increase/Decrease:							
	Total Expenditures	375,277	500,710	413,850	513,365	99,515	24.05%

Natural Resource Land

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0325	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
515- Comprehensive Planning							
531000	Professional Services						
	Bulow (Project LM00005)	0	0	70,919	64,901	(6,018)	Future Use
	Graham Swamp (Project LM00008)	0	0	119,987	152,367	32,380	Future Use
	Haw Creek (Project LM00009)	0	0	50,303	50,216	(87)	Future Use
	Hunters Ridge (Project LM00021)	0	0	496,246	386,755	(109,491)	Future Use
	Malacompra (Project LM00010)	0	0	68,493	93,440	24,947	Future Use
	Princess Place (Project LM00012)	0	0	22,634	19,904	(2,730)	Future Use
534006	Other Contracted Services						
	Malacompra (Project LM00010)	0	0	25,000	0	(25,000)	Security
	Hunters Ridge (Project LM00021)	0	0	0	60,000	60,000	Required Management - Firelines
534010	Governmental Service						
	Bulow (Project LM00005)	0	0	1,760	1,760	0	Fire Lines
	Haw Creek (Project LM00009)	0	0	1,760	1,760	0	Fire Lines
	Hunters Ridge (Project LM00021)	0	0	20,000	0	(20,000)	Fire Lines
	Malacompra (Project LM00010)	0	0	1,760	1,760	0	Fire Lines
	Princess Place (Project LM00012)	0	0	1,760	1,760	0	Fire Lines
537- Conservation and Resource Management							
534006	Tortoise Relocation						
	Tortoise Relocation (Project LM00001)	0	0	1,500	1,500	0	Financial Assurance
	Tortoise Relocation (Project LM00001)	0	0	44,823	21,464	(23,359)	Future Use
	Tortoise Relocation (Project LM00001)	0	0	0	8,000	8,000	Mulcher Rental
	Total Operating Expenditures	0	0	926,945	865,587	(45,999)	
515- Comprehensive Planning							
563000	Improvements Other Than Bldg						
	Hunters Ridge (Project LM00021)	0	0	55,070	55,070	0	Financial Assurance
	Hunters Ridge (Project LM00021)	0	0	163,750	163,750	0	Perpetual Management
	Total Capital Expenditures	0	0	218,820	218,820	0	
Total Expenditures		0	0	1,145,765	1,084,407	(45,999)	Overall Expenditure Increase/Decrease: -4.01%
Project Totals Summary							
	Bulow (Project LM00005)	66,661					
	Graham Swamp (Project LM00008)	152,367					
	Haw Creek (Project LM00009)	51,976					
	Hunters Ridge (Project LM00021)	665,575					
	Malacompra (Project LM00010)	95,200					
	Princess Place (Project LM00012)	21,664					
	Tortoise Relocation (Project LM00021)	30,964					
	Total	1,084,407					

Description:
 These funds were previously included as part of the 1001-103-0325 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.

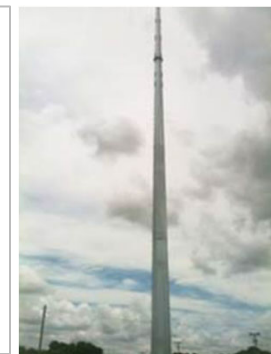
**Bulow Land Management Plan - Project LM00022:**

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:

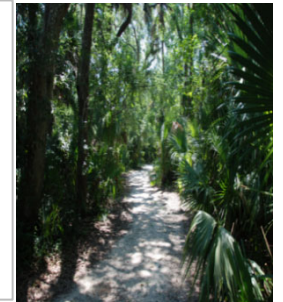
By assessing timber resources, planning timber management activities and implementing properly-timed timber harvests, Flagler County Land Management is able to balance the revenue potential of many of our public “timber lands” with the maintenance of intact, healthy forest systems. Healthy forests maintain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



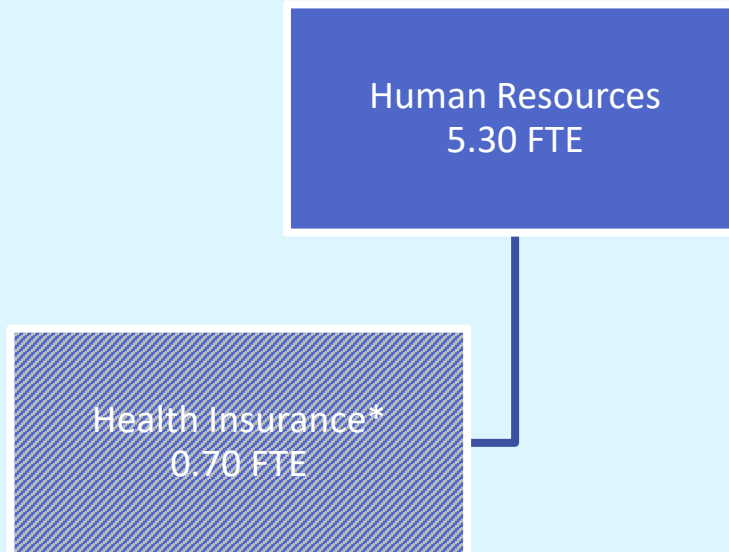
Malacompra Easement - Project LM00010:

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.

Human Resources - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Expenditures						
Personnel	236,954	327,746	478,482	584,097	105,615	
Operating	117,752	112,950	182,287	129,114	(53,173)	
Total Expenditures	354,706	440,696	660,769	713,211	52,442	Overall Expenditure Increase/Decrease: 7.94%



*Health Insurance is not part of the General Fund

Description

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

The Human Resources Department provides administrative and technical support services to employees and supervisors to assist in the management of the County's workforce of over 350 employees. While policies and procedures play a major role in daily operations, Human Resources also strives to help employees reach their potential and grow both personally and professionally. By taking an interest in the well-being of employees, Human Resources is able to help shape Flagler County's organizational culture, one that promotes leadership and delivery of the best customer service possible.

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

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

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

Primary Functions

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

(Continued on next page)

Primary Functions (continued)

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

Goals FY 2022-2023

- 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 worker's compensation claims and maintain lowest Lost Time claims.
- Continue to reduce the County's Insurance premiums.
- Promote activities that increase morale such as Halloween Costume Contests, Thanksgiving Food Drive, and Holiday Door Decorating Contest.
- Continue programs that recognize and reward employees.
- Continue facilitation of six month and annual evaluations, longevity pay, and step increases.
- Complete and roll out Firefighter Mental Wellness Guide.
- Resume annual Health & Wellness Fair
- Onboard through MHO a licensed mental health clinician for employees to meet with at our onsite Employee Health & Wellness Center.

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Workers Compensation Claims	#	25	66	71	42
2. Leadership Academy Graduates	#	16	18	34	0
3. Safety/Supervisor Training/Employee	#	57	425	397	400
4. Turnover Ratio	%	22%	20.14%	23.68%	22%
5. Health Risk Assessments	#	469	403	351	250

Major Initiatives / Highlights

- Updated pay study to current market rates.
- Reduced insurance costs and worker’s compensation claims substantially
- Heightened level of employee engagement and recognition via staff dedicated to the Employee Engagement Committee
- Continuation of Leadership Academy through FY 2022
- Trained supervisors Harassment Prevention & Discrimination in the Workplace

Human Resources

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0205	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
513- Financial and Administrative							
512000	Regular Salaries	173,398	238,522	325,198	413,899	88,701	HR Manager Added FY 22
514000	Overtime	564	0	0	0	0	
52XXXX	Employee Benefits	62,992	89,224	153,284	170,198	16,914	Includes Expense Previously in Pooled
	Total Personnel Services	236,954	327,746	478,482	584,097	105,615	
531000	Professional Services	40,833	63,422	33,125	57,000	23,875	EAP Contract increase & Legal Services
534006	Other Contracted Services	44,487	7,369	7,200	6,600	(600)	Fingerprinting & Background Check Info
540000	Travel Expenses	1,414	81	3,400	620	(2,780)	
541001	Communications Recurring	1,099	1,375	0	0	0	
542000	Postage	227	304	275	275	0	
545003	Vehicle Insurance	0	247	250	250	0	
546001	Building/Equipt Repairs	0	12	0	0	0	
546003	Vehicle Repair	55	428	0	0	0	
546004	Maintenance Agreements	816	903	2,000	2,000	0	
547000	Printing & Binding	0	1,988	275	300	25	
549001	Educational Reimbursement	0	0	30,000	30,000	0	Previously in Pooled
549002	Service Awards/Recognition	168	2,151	3,000	3,000	0	
549004	Advertising	14	1,056	1,500	4,200	2,700	Posting Vacancies with Outside Sources
551000	Office Supplies	798	929	950	950	0	
551001	Office Equipment	743	728	4,175	0	(4,175)	
552001	Gas, Oil, & Lubricants	0	53	1,820	1,500	(320)	
552002	Other Operating Expenses	174	2,505	760	760	0	
552006	Data Processing Software	9,923	10,319	13,441	11,489	(1,952)	Neogov
554001	Publications/Memberships	2,663	6,746	2,836	3,290	454	
555001	Training/Educational Cost	13,715	12,484	75,500	2,500	(73,000)	Leadership Instructors
555002	Conference Seminar Registration	623	(150)	1,780	4,380	2,600	
	Total Operating Expenditures	117,752	112,950	182,287	129,114	(53,173)	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	354,706	440,696	660,769	713,211	52,442	7.94%

County Attorney - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Expenditures						
Personnel	492,228	574,184	691,461	802,885	111,424	
Operating	127,526	86,129	133,350	110,705	(22,645)	
Total Expenditures	619,754	660,313	824,811	913,590	88,779	Overall Expend. Increase/Decrease: 10.76%

County Attorney
4.0 FTE

Fund 1001 Div. 0700	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
514- Legal Counsel							
512000	Regular Salaries	351,649	429,309	502,136	570,784	68,648	Deputy County Attorney Funded Full Year
514000	Overtime	17,747	869	1,000	1,000	0	
52XXXX	Employee Benefits	122,832	144,006	188,325	231,101	42,776	
	Total Personnel Services	492,228	574,184	691,461	802,885	111,424	
531000	Professional Services	113,887	78,221	100,000	83,000	(17,000)	Decrease Due to Hiring of Deputy County Attorney
533000	Court Reporting Services	773	434	2,000	2,000	0	
534006	Other Contracted Services	3,374	28	12,000	12,000	0	
540000	Travel	1,131	288	2,500	500	(2,000)	
541001	Devices and Accessories	365	17	200	200	0	
541002	Communications Recurring	1,013	1,331	2,000	2,000	0	
542000	Postage Expense	86	74	250	250	0	
545006	Other Insurance & Bonds	150	75	0	0	0	
546004	Maintenance Agreements	591	265	800	800	0	
547000	Printing & Binding	0	21	0	0	0	
549004	Advertising	0	0	300	300	0	
549000	Settlement	792	0	1,000	1,000	0	
551000	Office Supplies	0	222	500	500	0	
551001	Office Equipment	0	1,127	1,000	1,000	0	
552002	Other Operating Expenses	0	16	500	500	0	
552006	Data Processing Software	0	0	200	200	0	
554001	Publications/Memberships	4,684	3,851	9,100	5,455	(3,645)	Fees Absorbed by Clerk
555001	Training/Educational Costs	680	120	500	500	0	
555002	Conference/Seminar Regist.	0	39	500	500	0	
	Total Operating Expenditures	127,526	86,129	133,350	110,705	(22,645)	
Total Expenditures		619,754	660,313	824,811	913,590	88,779	Overall Expenditure Increase/Decrease: 10.76%

Engineering - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures						
Personnel	652,679	713,923	866,748	1,083,161	216,413	
Operating	24,298	15,927	45,337	36,587	(8,750)	
Capital	0	0	27,620	0	(27,620)	
Total Expenditures	676,977	729,850	939,705	1,119,748	180,043	Overall Expenditure Increase/Decrease: 19.16%

Engineering
8.0 FTE

Description

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

Engineering also administers Florida Department of Environmental Protection (FDEP), Florida Inland Navigation District (FIND), St. Johns River Water Management District (SJRWMD) Florida Department of Transportation (FDOT) 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 2022-2023

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Total amount of grants awarded for all projects*	\$	\$6,123,000	\$19,950,609	\$8,745,098	\$26,702,008
2. Total amount of grants awarded for resurfacing/paving/stabilizing*	\$	N/A	\$565,000	\$6,091,933	\$16,344,489
3. Number of projects with grant funding*	#	1	6	6	9
4. Number of construction projects completed with grant funding**	#	6	2	0	9

* Annual data based on contract execution date

** Annual data based on final reimbursement submittal date.

Fiscal Year 19-20 includes Dune Restoration Projects

Major Initiatives / Highlights

- **Coastal Storm Risk Management Project (ACOE) – Easement Procurement Phase Ongoing** – The Flagler County Coastal Storm Risk Management Project will place sand on approximately three miles of critically eroded beaches in the City of Flagler Beach (7th Street South to 28th Street South). The project includes reconstruction of the eroded dune to approximately 19 feet in height and includes vegetation planting of sea oats. The completed project will help reduce future risk and vulnerability for homes, businesses, and public infrastructure, while creating potential habitat for sea turtles and shorebirds and recreational areas for the public.
- **State Road A1A Dune Restoration from South 28th Street to South of Osprey Drive (FDOT) – Easement Procurement Phase Ongoing** - The intent of the Project is to construct a 10-foot dune and beach profile extension along approximately 2.6 miles of shoreline adjacent to SR A1A in the City of Flagler Beach from near 20th St North to 7th Street South to Gamble Rogers Recreation Area and from Gamble Rogers Recreation Area to the Volusia County Line. Project construction is located immediately adjacent to and coterminous with the east right-of-way line of SR A1A.
- **Hurricane Dorian – Engineered County Beach Dune Repair – Procurement Phase Ongoing** – FEMA and FDEM approved obligation of funds to participate 75% and 12.5% respectively with local participation of 12.5%. The project includes furnishing and installation of engineered dune sand and dune plants along 31,325 FT of shoreline. The restoration will take place between FDEP monument marker R-3 to R-65. Approximately 6 miles of the 11.4 miles Emergency Dune Project is eligible. Project does not include Washington Oaks State Park, Hammock Dunes HOA, Ocean Hammock HOA and Hammock Beach LLC.

- **Hurricane Ian & Nicole Dune Emergency Recovery - Procurement Phase Ongoing** - The FDEP emergency grant financial assistance for the 2022 Hurricane Ian and Nicole emergency recovery project will provide for the beach and dune sand placement along the Flagler County Atlantic Ocean shoreline. The FDEP emergency grant financial assistance for the 2022 Hurricane Ian and Nicole emergency recovery project will provide for the beach and dune sand placement along the Flagler County Atlantic Ocean shoreline.
- **Beach Management Study – Ongoing** - The Beach/Dune Management Study will evaluate existing beach and dune conditions and with County and stakeholder input develop options for scopes of future management activities and efforts, including alternative approaches of funding them.
- **Marineland Acres Road Improvements – Construction Ongoing** - The project consists of multiple two-lane residential roadway and related improvements, for a total of approximately 3.7 miles in length, in the Marineland Acres community and area of unincorporated Flagler County. This area currently has multiple dirt roads that are to be improved with a uniform structural travel lane section and cross-section, cul-de-sacs, and others that are to be resurfaced using hot mix asphaltic concrete. The work will also include right of way drainage improvements in the form of roadside grassed swales, pipe culvert stormwater collection system and/or curb and gutter that will convey storm water runoff to the planned treatment area. Utility, including conflict resolution, coordination will be required. This project will include signing & pavement markings, as applicable.
- **Graham Swamp Pedestrian Trail – Construction Ongoing** - The project will include the construction of a 12-foot-wide paved shared use path through the Graham Swamp Conservation system from just south of SR 100 to the Lehigh Trail for a total approximate length of 1.6 miles. The project includes the construction of an enclosed pedestrian bridge spanning SR100. The project also includes the construction of an 8 ft wide concrete sidewalk along the south side of SR 100 from Old Kings Road to the west to the shared use path and pedestrian bridge.
- **Stormwater Master Plan – Ongoing** - Flagler County with the aid of a Stormwater Consultant began a Countywide Engineering study to develop a Stormwater Master Plan. The Engineering study is anticipated to take approximately 18 months with an anticipated completion date sometime in late summer of 2023. The purpose of the Engineering Stormwater Study is to identify public stormwater related problems and develop a Stormwater Master Plan to address flooding and water quality needs of the County.
- **Water Oak Road Improvements from CR 2006 to Mahogany Blvd. – Construction Ongoing** - Engineering design services, permitting and construction efforts for roadway paving improvements and existing unpaved portion of roadway for Water Oak Road from County Road 2006 to Mahogany Boulevard. Total project length is approximately 2.5 miles.
- **Flagler Central Commerce Parkway Connector** - This project will include the construction of the new Commerce Parkway Connector in the City of Bunnell, Florida. The project limits are between US-1 and SR-100 and will include the construction of a 2-lane, 1.7-mile roadway with 12-ft lanes, 8-ft shoulders (5-ft paved), a 5-ft sidewalk, a wildlife fence, five (5) stormwater management ponds, drainage improvements, traffic monitoring site, and associated utility improvements. In addition, the County is constructing both left and right turns lanes on US-1. The project is currently FDOT programmed for construction funding in the work program within FDOT FY-23. The project will be administered by the County on behalf of the City of Bunnell through the FDOT as a Specific Appropriation project.
- **County Road 90 Stabilization – Procurement Phase Ongoing** - The project scope consists of roadway stabilization and associated stormwater improvements to include a 20' wide roadway along CR 90 from the westerly termini approximately 1 mile west of CR 305 (near Hickory) to the easterly termini at CR 75, approximately 3 miles total within Flagler County maintained right-of-way.

Engineering

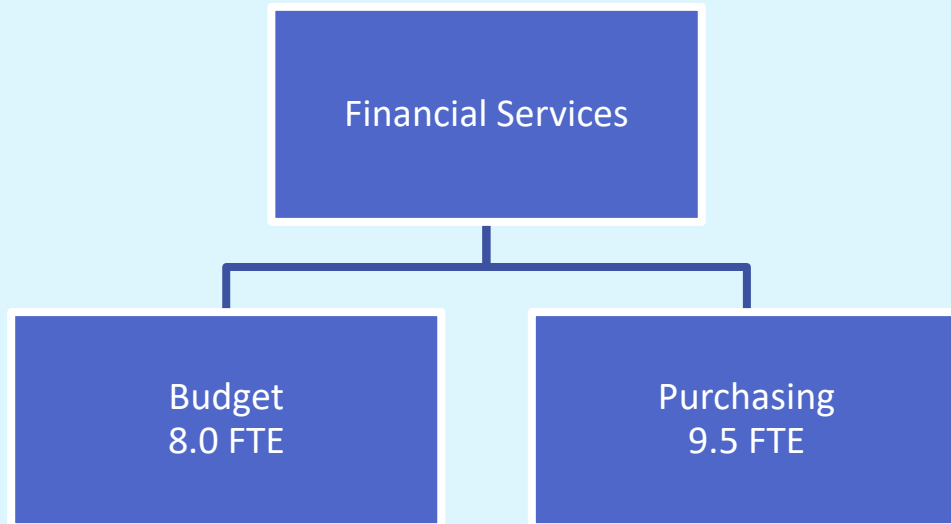
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0800	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/(-)	Comments
Expenditures							
541- Road and Street Facilities							
512000	Regular Salaries	495,852	542,859	637,563	777,701	140,138	Added 1.0 FTE - Coastal Engineer
513000	Other Salaries & Wages	0	0	5,200	5,200	0	
514000	Overtime	1,406	0	0	0	0	
52XXXX	Employee Benefits	155,421	171,064	223,985	300,260	76,275	
	Total Personnel Services	652,679	713,923	866,748	1,083,161	216,413	
531000	Professional Services	900	0	0	0	0	
534006	Other Contracted Services	350	775	0	500	500	Shredding
534010	Governmental Services	0	0	2,536	2,036	(500)	
540000	Travel Expenses	0	0	3,000	750	(2,250)	
541001	Devices and Accessories	223	0	0	500	500	
541002	Communications	519	550	1,300	800	(500)	
542000	Postage Expense	5,495	146	700	700	0	
534006	Rentals & Leases	0	1,334	1,335	1,350	15	Copier Lease
545003	Vehicle Insurance	978	988	1,037	1,179	142	
545006	Other Insurance & Bonds	108	0	0	0	0	
546001	Building/Equipment Repairs	0	0	400	385	(15)	
546003	Vehicle Repair	290	613	700	700	0	
546004	Maintenance Agreements	2,035	656	4,717	4,717	0	
546006	Small Tools & Equipment	0	613	400	400	0	
547000	Printing & Binding	0	98	200	200	0	
549000	Other Current Charges	0	15	1,000	858	(142)	
549002	Service Awards/Recognition	0	95	0	0	0	
549004	Advertising	5,284	2,029	1,400	1,400	0	Legal Ads for Bids & Permits
551000	Office Supplies	2,223	352	2,500	2,500	0	
551001	Office Equipment	124	642	6,120	4,120	(2,000)	Equipment for New Position
552001	Gas, Oil & Lubricants	732	360	3,000	5,000	2,000	
552001	Other Operating Expenses	383	298	200	200	0	
552005	Clothing & Wearing Apparel	0	0	100	100	0	
552006	Data Processing Software	2,150	2,395	2,777	0	(2,777)	
554001	Publications/Memberships	1,854	2,139	3,415	6,192	2,777	Approved DU for BeachWatch Membership
555001	Employee Education/Training	275	553	6,500	0	(6,500)	FSBOA, APWA, FACERS Conferences
555002	Conference/Seminar Regist	375	1,276	2,000	2,000	0	
	Total Operating Expenditures	24,298	15,927	45,337	36,587	(8,750)	
564000	Equipment	0	0	27,620	0	(27,620)	
	Total Capital Expenditures	0	0	27,620	0	(27,620)	
Total Expenditures		676,977	729,850	939,705	1,119,748	180,043	Overall Expenditure Increase/Decrease: 19.16%

Financial Services - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures						
Budget - Personnel	417,436	528,492	629,594	850,832	221,238	
Budget - Operating	11,568	12,961	26,985	31,003	4,018	
Purchasing - Personnel	257,379	304,313	384,344	703,892	319,548	
Purchasing - Operating	19,894	63,620	27,663	25,458	(2,205)	
Purchasing - Capital	0	0	11,000	0	(11,000)	
Total Expenditures	706,277	909,386	1,079,586	1,611,185	531,599	Overall Expenditure Increase/Decrease: 49.24%



Description

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

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



Primary Functions

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

Goals FY 2022-2023

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

Strategic Objectives

- ✓ Develop a General Fund budget that strives to reduce the millage rate without compromising levels of service
- ✓ Publish a budget document that meets Government Finance Officers Association (GFOA) standards as a policy document, financial plan, operations guide, and communications device
- ✓ 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 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Budget Transfers Processed	#	131	124	130	139
2. Number of consecutive years earning the GFOA Distinguished Budget Award	#	12	13	14	15
3. Adjusting Journal Entries Submitted	#	151	46	60	50
4. Unanticipated Revenue Resolutions	#	20	30	35	42
5. Adopted County-Wide Budget	\$	\$231,013,508	\$196,653,624	\$221,094,445	\$221,970,665

Major Initiatives / Highlights

- In conjunction with the Clerk of the Court and Comptroller’s Office, Implementation and transition of the Financial component for the County’s new Enterprise Resource Planning (ERP) Software
- In coordination with the other departments, Fund Balance is expected to be sufficient enough to avoid taking a Tax Anticipation Note (TAN) for 3 straight years

Financial Services - Budget

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0210	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
513- Financial and Administrative							
512000	Regular Salaries	301,899	381,808	448,718	605,462	156,744	Reorganization
514000	Overtime	793	317	0	500	500	
52XXXX	Employee Benefits	114,744	146,367	180,876	244,870	63,994	
	Total Personnel Services	417,436	528,492	629,594	850,832	221,238	
534006	Other Contracted Services	2	0	25	25	0	
540000	Travel	191	2,362	9,682	12,488	2,806	FGFOA Conferences, 1 Additional FTE per Conf.
541001	Devices and Accessories	32	0	0	0	0	
541002	Communications Recurring	439	830	600	600	0	Directors Cellphone
542000	Postage Expense	14	15	40	20	(20)	
546004	Maintenance Agreements	1,142	1,440	1,800	1,800	0	Copier
547000	Printing & Binding	38	365	50	50	0	
549000	Other Current Charges & Oblig	765	665	665	665	0	
549004	Advertising	3,633	1,083	4,700	5,300	600	Public Hearing, Carryforward, & Mid-year Notices
551000	Office Supplies	989	685	1,333	1,000	(333)	
551001	Office Equipment	1,227	666	1,100	1,000	(100)	
552002	Other Operating Expenses	12	300	0	0	0	
554001	Publications/Memberships	509	415	1,290	1,420	130	FGFOA & GFOA
555001	Training/Educational Cost	1,345	1,805	1,900	1,900	0	
555002	Conference/Seminar Regist	1,230	2,330	3,800	4,735	935	
	Total Operating Expenditures	11,568	12,961	26,985	31,003	4,018	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		429,004	541,453	656,579	881,835	225,256	34.31%

Description

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

Primary Functions

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

Goals FY 2022-2023

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Formal Solicitations – ITB and RFP (Note: Formal threshold increased from \$25k to \$50k on 10/01/2019)	#	31	25	27	35
2. Number of Purchase Orders Processed by Department	#	854	772	995	850
3. Number of P-Card Transitions Overseen as Administrators	#	8,932	8,714	6,959	6,500
4. Turnaround Time from Requisition Entry to Purchase Order Execution	Days	14	12	12	10
5. Turnaround Time from P-Card Purchase to End User Sign Off	Days	37	30	30	25

Major Initiatives / Highlights

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

Financial Services - Purchasing

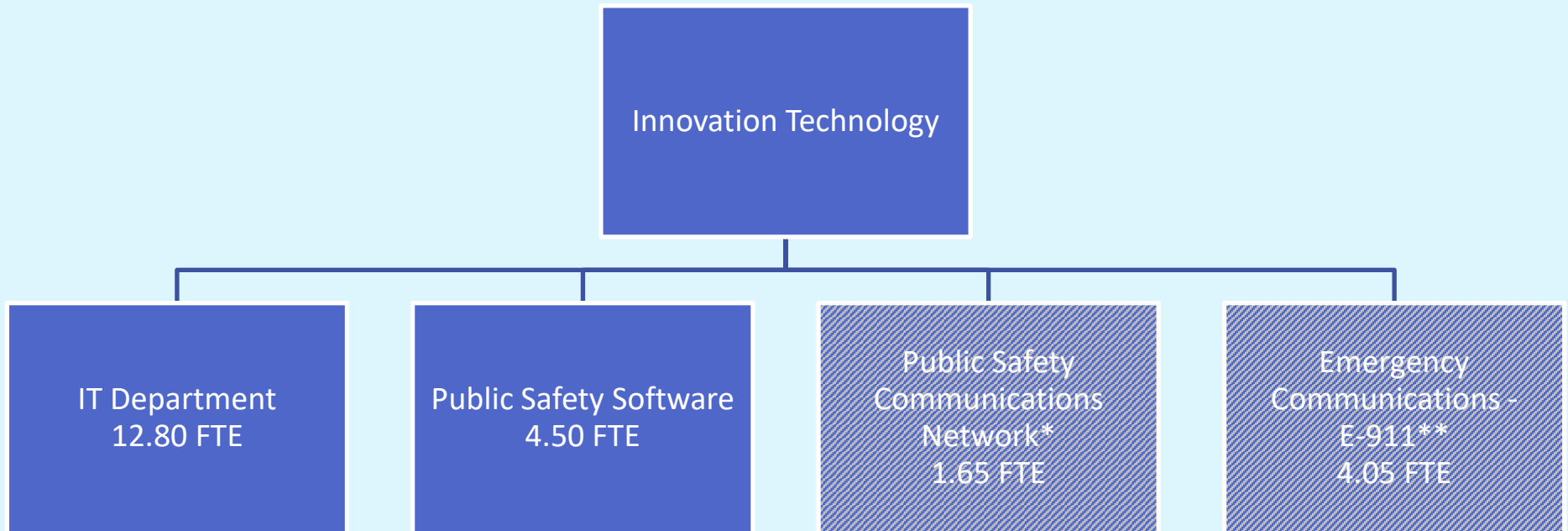
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0215	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
512000	Regular Salaries	192,482	214,764	270,359	488,407	218,048	Reorganization for Centralized Purchasing/Contracts
514000	Overtime	1,743	694	500	1,500	1,000	
52XXXX	Employee Benefits	63,154	88,855	113,485	213,985	100,500	
	Total Personnel Services	257,379	304,313	384,344	703,892	319,548	
534006	Other Contracted Services	0	20,960	0	25	25	
540000	Travel Expenses	1,826	2,066	2,700	3,155	455	
541002	Communications	377	482	360	1,080	720	
542000	Postage Expense	138	73	50	50	0	
544000	Rentals and Leases	3,839	3,021	3,160	4,020	860	Uniforms for Additional FTE's & Contract Increase
545003	Vehicle Insurance	0	494	250	600	350	
546001	Building/Equipmt Repairs	1,486	0	0	0	0	
546003	Vehicle Repair	98	18	200	2,500	2,300	
546004	Maintenance Agreements	193	283	3,100	550	(2,550)	FM Live Cloud System Moved to Fleet
546006	Small Tools & Equipmt	478	0	0	0	0	
547000	Printing and Binding	69	45	50	50	0	
549000	Other Current Charges & Oblig	0	0	0	0	0	
549004	Advertising	180	0	500	500	0	
551000	Office Supplies	1,214	144	760	500	(260)	
551001	Office Equipment	1,641	401	1,000	500	(500)	
552001	Gas, Oil & Lubricants	255	81	100	2,028	1,928	
552002	Other Operating Expenses	(2,265)	(4,169)	0	0	0	
552006	Data Processing Software	3,000	28,648	9,528	3,000	(6,528)	FM Live Cloud Hosting & Licensing Moved to Fleet
554001	Publications/Memberships	1,544	4,091	1,145	1,540	395	
555001	Training/Educational Cost	4,854	6,132	4,160	4,160	0	
555002	Conference/Seminar Regist	967	850	600	1,200	600	
	Total Operating Expenditures	19,894	63,620	27,663	25,458	(2,205)	
564000	Equipment	0	0	11,000	0	(11,000)	
	Total Capital Expenditures	0	0	11,000	0	(11,000)	
	Total Expenditures	277,273	367,933	423,007	729,350	306,343	Overall Expenditure Increase/Decrease: 72.42%

Innovation Technology - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures						
IT Department - Personnel	766,424	823,287	925,525	1,024,141	98,616	
IT Department - Operating	1,072,657	1,155,098	1,026,275	1,040,406	14,131	
IT Department - Capital	226,324	65,909	0	0	0	
Public Safety Software - Personnel	1,582	228,941	294,833	401,551	106,718	
Public Safety Software - Operating	268,710	331,137	365,222	288,668	(76,554)	
800 MHz - Operating	265,748	128,375	0	0	0	
800 MHz - Debt Service	831,810	408,418	0	0	0	
Total Expenditures	3,433,255	3,141,165	2,611,855	2,754,766	142,911	Overall Expenditure Increase/Decrease: 5.47%



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

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

Description

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

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

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



Primary Functions

- ❖ Provide computer hardware, software, and audio/visual support, including virtual and physical server infrastructure
- ❖ Maintain, secure, and ensure the confidentiality, integrity, and availability of Flagler County’s data, telecommunications, and audio/visual networks, including Flagler County Board of County Commissioners, Flagler County Sheriff’s Office, and the City of Flagler Beach
- ❖ Provide countywide support for the Public Safety Communications Network (800MHz Radio System), Public Safety Software (CAD), E-911 services, and GIS (Geographic Information System, addressing, etc.)
- ❖ Provide unmanned air vehicle program management and flight operations for county business and emergency needs.
- ❖ Provide countywide VoIP and analog telephone support (BOCC and Constitucionals)
- ❖ 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 2022-2023

- Provide timely systems management while strategically focusing efforts to upgrade existing software and hardware
- Implement many projects, including Tyler Munis, Tyler Energov, Credit Card Processing, Network Upgrades, Security System Upgrades, new FCSO building, and much more
- Formalize the framework for a new cyber security division and develop all necessary policies and procedures

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Help Desk requests	#	13063	7072	8840	9724
2. Work orders complete in 1 hour or less	%	29.09%	78.8%	75%	75%
3. Average completed work orders monthly	#	1088.58	589.33	736	810
4. Average work orders opened per week	#	251.21	136	170	187
5. Enterprise Network downtime	%	<1%	<1%	<1%	<1%
6. Enterprise Server downtime	%	<1%	<1%	<1%	<1%

Major Initiatives / Highlights

- Smart Card deployment and system integration
- Network equipment upgrade
- Upgrade Access Control Equipment to encrypted cards
- Turn over FCSO IT Support to new contractor
- Enhance the employee security training and testing program
- Create or update IT policies and procedures
- Implement the Tyler Munis project with the Board of County Commissioners and Clerk of Court system
- EOC UPS and Justice Center UPS and Server Room A/C replacement

Innovation Technology - IT Department

General Fund

Fund 1001 Div. 0403	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	553,709	605,042	671,015	702,411	31,396	Two IT Support Specialist I positions added in FY 21-22
514000	Overtime	9,073	894	5,000	5,000	0	
52XXXX	Employee Benefits	203,642	217,351	249,510	316,730	67,220	
	Total Personnel Services	766,424	823,287	925,525	1,024,141	98,616	
531000	Professional Services	0	1,800	0	0	0	
534006	Other Contracted Services	378,177	337,453	9,200	50,000	40,800	Go Daddy, Smarsh, Mob Dev Mgt moved from Creative Media
540000	Travel/Training	891	3,136	6,000	1,000	(5,000)	
541001	Devices & Accessories	6,810	7,120	14,000	15,000	1,000	Vertek Phones
541002	Communications Recurring	9,597	14,801	7,700	10,700	3,000	Cell Phones and Zoom Licenses
542000	Postage Expense	208	336	500	1,000	500	
544000	Rentals & Leases	24,835	18,263	20,000	20,000	0	Copier Rentals All Depts
545001	General Liability Ins	368	194	2,100	3,000	900	Insurance for Drones
545003	Vehicle Insurance	1,736	1,976	1,925	2,200	275	
545006	Other Insurance & Bonds	0	1,994	0	0	0	
546001	Building & Equipment Repairs	9,076	44	32,000	42,000	10,000	Security System Repairs
546003	Vehicle Repair	2,473	1,923	3,000	4,800	1,800	
546004	Maintenance Agreements	489,981	404,132	419,500	479,400	59,900	Tyler, Central Square, Office 365
546006	Small Tools & Equipment	3,291	2,574	31,000	31,000	0	Non-Capital Drones
547000	Printing & Binding	141	261	150	150	0	
549004	Advertising	0	41	200	200	0	
551000	Office Supplies	1,161	515	1,000	1,000	0	
551001	Office Equipment	52,802	280,381	433,500	318,056	(115,444)	Countywide Replacements, Security, Library Self Check Out
552001	Gas, Oil & Lubricants	2,757	2,925	3,500	5,000	1,500	
552002	Other Operating Expenses	2,099	713	2,000	4,000	2,000	
552005	Clothing & Wearing Apparel	0	1,418	2,000	2,500	500	
552006	Data Processing Software	58,326	64,637	29,500	35,000	5,500	Office 365
554001	Publications/Memberships	23,773	4,213	1,000	5,400	4,400	
555001	Training/Educational Cost	3,545	3,473	2,500	5,000	2,500	
555002	Conference/Seminar Regist	610	775	4,000	4,000	0	
	Total Operating Expenditures	1,072,657	1,155,098	1,026,275	1,040,406	14,131	
564000	Equipment	226,324	65,909	0	0	0	Funding in Capital Project Fund 1316
	Total Capital Expenditures	226,324	65,909	0	0	0	
	Total Expenditures	2,065,405	2,044,294	1,951,800	2,064,547	112,747	Overall Expenditure Increase/Decrease: 5.78%

Description

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

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

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

Primary Functions

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

Innovation Technology - Public Safety Software

General Fund

Fund 1001 Dept. 0407	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	1,316	168,919	211,429	275,534	64,105	Two IT Support Specialist I positions added in FY-22
514000	Overtime	0	58	1,250	1,250	0	
52XXXX	Employee Benefits	266	59,964	82,154	124,767	42,613	
	Total Personnel Services	1,582	228,941	294,833	401,551	106,718	
546004	Maintenance Agreements	268,710	293,182	357,722	281,168	(76,554)	CAD Software and Mobile Site Support
552006	Data Processing Software	0	31,655	0	0	0	
555003	Conferences/Seminars	0	6,300	7,500	7,500	0	
	Total Operating Expenditures	268,710	331,137	365,222	288,668	(76,554)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		270,292	560,078	660,055	690,219	30,164	4.57%

Innovation Technology - 800 MHz Radio System

General Fund

Fund 1001 Div. 0416	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
529- Other Public Safety							
534006	Other Contracted Services	0	0	0	0	0	All Expenses Moved to Fund 182
540000	Travel Expenses	0	0	0	0	0	
541001	Devices and Accessories	9,755	6,205	0	0	0	
541002	Communications Recurring	0	0	0	0	0	
541003	Communications Inst/Repr	25,515	0	0	0	0	
543000	Utilities Expenses	20,558	104	0	0	0	
544000	Rentals and Leases	181,336	97,283	0	0	0	
546001	Building/Equip Repairs	0	0	0	0	0	
546003	Vehicle Repair	43	0	0	0	0	
546004	Maintenance Agreements	20,007	24,783	0	0	0	
546006	Small Tools & Equipment	1,519	0	0	0	0	
547000	Printing and Binding	0	0	0	0	0	
549000	Other Current Charges	0	0	0	0	0	
551001	Office Equipt	6,947	0	0	0	0	
552001	Gas, Oil & Lubricants	68	0	0	0	0	
552002	Other Operating Expenses	0	0	0	0	0	
	Total Operating Expenditures	265,748	128,375	0	0	0	
571002	Principal on Loan	788,540	404,060	0	0	0	Purchase of 800 MHz Communication System
572002	Interest on Loan	43,270	4,358	0	0	0	Maturity Date 10/01/2020-details in Debt Svc. Section
	Total Debt Service	831,810	408,418	0	0	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	1,097,558	536,793	0	0	0	0.00%

Extension Services - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Expenditures						
Personnel	205,012	236,232	268,551	292,839	24,288	
Operating	32,961	28,341	77,213	74,387	(2,826)	
Total Expenditures	237,973	264,573	345,764	367,226	21,462	Overall Expenditure Increase/Decrease: 6.21%

Extension Services
6.0 FTE

Description

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

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

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



Primary Functions

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

Goals FY 2022-2023

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

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Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20*	Actual FY 20-21*	Expected FY 21-22	Projected FY 22-23
1. Participants at Group Learning Events	#	10,786	2,241	3,000	5,000
2. Field and Office Consultations	#	527	480	500	500
3. Phone and Email Consultations	#	4,255	2,862	3,000	4,000
4. Soil and Water Diagnostic Tests	#	136	121	100	100
5. Number of Volunteer Hours	#	4,378	3,440	4,000	5,000
6. Value of Volunteer Hours	\$	\$119,082	\$98,178	\$120,000	\$100,000
7. Value of Grants Received	\$	\$148,031	\$125,546	\$100,00	\$130,000

*due to COVID-19 programs, events, and gatherings were significantly impacted

Major Initiatives / Highlights

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

Extension Services

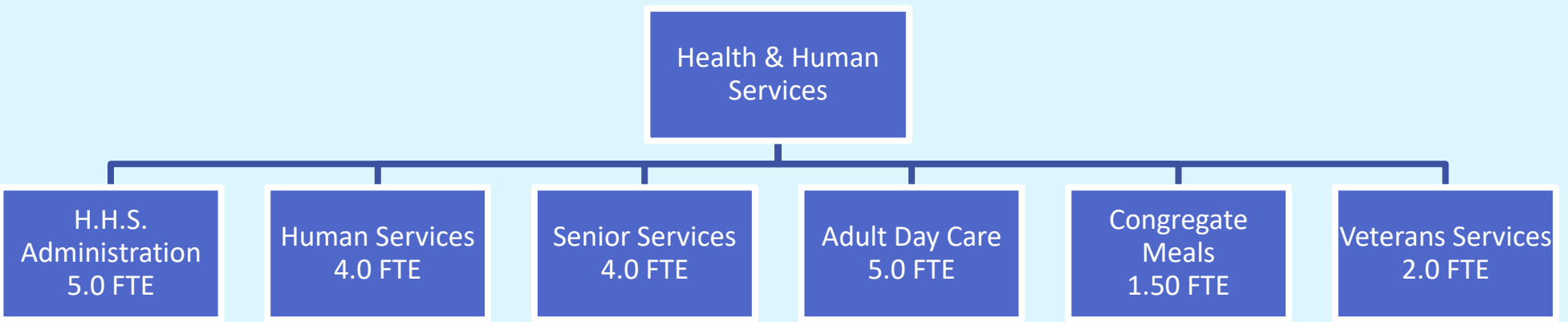
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1200	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
537- Conservation and Resource Management							
512000	Regular Salaries	171,426	191,519	208,864	224,983	16,119	
514000	Overtime	26	0	0	0	0	
52XXXX	Employee Benefits	33,560	44,713	59,687	67,856	8,169	
	Total Personnel Services	205,012	236,232	268,551	292,839	24,288	
534006	Other Contracted Services	1,191	292	20,860	20,856	(4)	SEA Grant Position from UF
540000	Travel/Training	0	186	5,304	2,316	(2,988)	
541001	Devices and Accessories	0	0	125	125	0	
541002	Communications Recurring	8,453	7,091	10,248	10,360	112	
541003	Communications Inst/Repr	0	0	260	0	(260)	
542000	Postage Expense	97	0	50	50	0	
543000	Utilities Expense	12,555	12,468	16,872	17,160	288	
545003	Vehicle Insurance	489	494	780	885	105	
546001	Building/Equipment Repairs	159	63	1,150	950	(200)	
546003	Vehicle Repair	147	612	1,510	800	(710)	
546004	Maintenance Agreements	1,955	1,064	2,800	1,750	(1,050)	Copier Maintenance
546006	Small Tools & Equipment	445	1,891	1,200	1,100	(100)	
547000	Printing & Binding	12	0	300	300	0	
549000	Other Current Charges	35	35	35	70	35	
551000	Office Supplies	852	600	2,172	1,580	(592)	
551001	Office Equipment	250	0	1,959	5,959	4,000	Replacement of old furniture
552001	Gas, Oil & Lube	419	359	3,240	1,950	(1,290)	
552002	Other Operating Expenses	4,746	2,274	4,460	4,323	(137)	
554001	Publications/Memberships	856	712	1,443	1,408	(35)	
555001	Training/Educational Cost	0	0	150	150	0	
555002	Conference/Seminar Registration	300	200	2,295	2,295	0	
	Total Operating Expenditures	32,961	28,341	77,213	74,387	(2,826)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		237,973	264,573	345,764	367,226	21,462	6.21%

Health & Human Services Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Expenditures						
H.H.S. Administration - Personnel	216,008	305,814	431,666	429,740	(1,926)	
H.H.S. Administration - Operating	16,930	14,272	19,850	28,000	8,150	
Human Services - Personnel	243,721	260,944	258,616	298,992	40,376	
Human Services - Operating	56,696	39,611	77,725	5,160	(72,565)	
Human Services - Outside Agency	475,500	471,493	524,500	511,000	(13,500)	
Human Services - State Mandated	1,396,678	1,401,998	1,556,097	1,556,097	0	
Human Services - Public Assistance	225,235	185,132	270,000	260,000	(10,000)	
Senior Services - Personnel	270,546	264,278	272,383	292,958	20,575	
Senior Services - Operating	458,364	566,858	538,709	569,800	31,091	
Senior Services - Capital	0	0	27,000	0	(27,000)	
Senior Services - Grants & Aids	8,895	16,198	10,779	10,000	(779)	
Adult Day Care - Personnel	125,445	139,465	282,235	323,953	41,718	
Adult Day Care - Operating	15,236	9,957	30,995	35,000	4,005	
Congregate & Home Del. Meals - Personnel	37,890	50,600	77,725	85,420	7,695	
Congregate & Home Del. Meals - Operating	425,162	270,968	294,442	304,100	9,728	
Veterans Services - Personnel	98,329	110,348	139,549	173,727	34,178	
Veterans Services - Operating	2,345	729	4,450	4,250	(200)	
Veterans Services - Grants & Aids	843	0	2,000	2,000	0	
Total Expenditures	4,073,823	4,108,665	4,818,721	4,890,197	71,546	Overall Expenditure Increase/Decrease: 1.48%



Health & Human Services - Administration

General Fund

Fund 1001 Div. 0504	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	157,460	224,023	319,593	278,993	(40,600)	Including 2 SHIP FTE's
514000	Overtime	49	0	0	0	0	
52XXXX	Employee Benefits	58,499	81,791	112,073	150,747	38,674	
	Total Personnel Services	216,008	305,814	431,666	429,740	(1,926)	
534006	Other Contracted Services	8	0	50	300	250	
540000	Travel Expenses	0	0	50	800	750	
541001	Devices and Accessories	37	0	0	0	0	
541002	Communications Recurring	9,806	7,821	11,200	13,000	1,800	Rate Increase
543000	Utilities Expense	6,098	5,992	6,700	10,000	3,300	FPL Rate Increase
545006	Other insurance and Bonds	0	170	0	200	200	
546001	Building/Equipment Repairs	28	0	500	1,200	700	
547000	Printing & Binding	27	0	50	100	50	
551000	Office Supplies	78	214	600	600	0	
551001	Office Equipment	108	59	500	500	0	
552002	Other Operating Expenses	11	16	50	300	250	
554001	Publications/Membership	134	0	60	200	140	
555002	Conference & Seminar Fees	595	0	90	800	710	
	Total Operating Expenditures	16,930	14,272	19,850	28,000	8,150	
Total Expenditures		232,938	320,086	451,516	457,740	6,224	Overall Expenditure Increase/Decrease: 1.38%

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. To also refer residents to outside agencies to help meet all needs of the client.
- ❖ Provide an indigent health care program to assist uninsured residents with their healthcare needs, and to help reduce ER visits and costs.
- ❖ 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 2022-2023

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Households assisted with strategies and information for affordable healthcare alternatives	#	498	213	261	All IHC -300

Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
Boys and Girls Club	Youth Service Hours	15,076	17,174	30,771	32,648	17,857.5
	Flagler Students Served	N/A	204 - New 134 - Renewed	266 – New 185 - Renewed	274 – New 193 - Renewed	N/A
	Free/Reduced Lunch Students	N/A	175	207	227	N/A
	Single Parent Youth Students	N/A	116	131	147	N/A
Children's Home Society	Family Transition Program	37 Families	20 Families	11 Families	5 Families	Contract not renewed
	Independent Living Services	25 Referrals	5 Referrals	8 Referrals	2 Referrals	0
Early Learning Coalition	At-risk, Low-Income Children (Unduplicated Children Served)	350	474	554	707	350
	Days of Service per Year (One Day of Child Care)	60,546	61,940	76,886	72,925	60,546
	Flagler Children Remaining on Waitlist for Services	N/A	20	22	47	N/A
	Flagler Children Currently Being Served Using Alternate Funding	N/A	171	109	139	N/A

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Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
Family Life Center	Total New Clients	N/A	138 (3 Men, 88 Women, 47 Children)	106 (1 Man, 67 Women, 38 Children)	97 (0 Men, 55 Women, 42 Children)	N/A
	Flagler County Residents in Shelter	32	79	70	48	32
Family Life Center - Sexual Assault Victim Empowerment Program	Total New Clients	N/A	111	47	91	N/A
	Total Flagler Clients	N/A	86	35	72	N/A
	Hotline Calls	N/A	61	61	63	N/A
Flagler Free Clinic	Primary Care	1,500	1,208	1,511	1,514	1,500
	Dental	125	76	0-due to covid	0	125
	Medical Specialists	100	362	587	514	100
Grace Community Food Pantry	On-Site Distribution-Households	500	3,942	7946	9,417	500
	Deliveries-Households	75	82	80	98	75
	Backpack Program	65	87	185	127	65
Open Door Re-Entry and Recovery Ministry	Unduplicated Men	14	9	13	13	14
	Unduplicated Women	14	1	8	6	14
	Case Management Hours	8,000	5,365	7392	12,777	8,000
	Unduplicated Inmates	50	428	424	256	50
Sally's Safe Haven	Referrals	N/A	38	2	closed	closed
	Open Domestic Violence Cases	N/A	60	7	0	0
	Open Domestic violence and Dependency Cases	N/A	17	0	0	0
	Open Dependency Cases	N/A	148	8	0	0

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Outside Agency	Performance Measures	Agreed Upon Standards	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
SMA Healthcare	Medical Outpatient Services	82 hours	383.65 hours	509 hours	663 hours	82 hours
	Case Management Services	160 hours	330.53 hours	172 hours	610 hours	160 hours
	Crisis Stabilization Services	70 days	768 days	1190 days	1,059 days	70 days
	Mental Health Screening	62 hours	300.18 hours	328 hours	315 hours	62 hours
	Residential Substance Abuse Services	22 days	6,408 days	6,061 days	5,999 days	22 days
	Substance Abuse Detox Services	219.9 days	228 days	248 days	194 days	219.9 days
	Adult SA Outpatient Services	306 hours	410.43 hours	462 hours	534 hours	306 hours
	Adolescent SA Outpatient Services	285 hours	113.70 hours	109 hours	134 hours	285 hours

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 Microsoft Teams meetings.
- **Flagler County Resource Directories** - Continue to update and publish our monthly directory of local social service providers.
- **Outreach** – Starting January 1, 2023 we will be scheduling a monthly outreach with other non-profit agencies, to educate on what programs we offer and to learn what programs that agency offers to better be able to assist our clients.
- **LINC** – Preparing to pilot a new data system (Linking Individuals to Networks of Care) to help refer individuals to assistance outside of our department and to collaborate with other agencies on behalf of our clients.
- **Flagler Fall Outreach** – Our outreach on 11/18/22 hosted 35 agencies, and served 137 families, and gave 22 haircuts. We hope to have this event every November moving forward.

Health & Human Services - Human Services

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0500	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	173,057	187,420	182,583	210,081	27,498	
514000	Overtime	27	0	0	0	0	
52XXXX	Employee Benefits	70,637	73,524	76,033	88,911	12,878	
	Total Personnel Services	243,721	260,944	258,616	298,992	40,376	
534006	Other Contracted Services	42	940	170	170	0	Interpreting Services for ADA Compliance
541002	Communications Recurring	81	0	0	0	0	
542000	Postage	870	553	900	700	(200)	
546001	Building/Equip Repairs	21	0	0	0	0	
546004	Maintenance Agreements	445	284	690	690	0	
547000	Printing & Binding	46	0	100	100	0	
551000	Office Supplies	769	437	1,000	1,000	0	
551001	Office Equip	0	497	250	800	550	
552002	Other Operating Expenses	248	0	300	300	0	
552006	Data Processing Software	0	0	11,600	0	(11,600)	FY 22 DU for Software
554001	Publications/Memberships	0	0	365	400	35	
555001	Training/Educational Cost	0	0	150	500	350	
555002	Conference/Seminar Regist	0	0	100	500	400	Human Services Conference
529- Other Public Safety							
534006	Other Contracted Srvcs (Sally's Safe Haven)	54,174	36,900	62,100	0	(62,100)	Contract ended
	Total Operating Expenditures	56,696	39,611	77,725	5,160	(72,565)	
564- Public Assistance Services							
582006	Aid to Children's Home Society	28,500	21,375	28,500	0	(28,500)	
582001	SMA Behavioral Health Services	173,300	173,300	173,300	173,300	0	
582003	Early Learning Coalition	63,200	63,200	63,200	63,200	0	
582004	Family Life Center	77,500	77,500	77,500	92,500	15,000	
582005	Flagler Volunteer Svcs	0	0	25,000	25,000	0	
582010	Flagler County Free Clinic	60,000	60,000	60,000	60,000	0	
583015	Open Door Re-Entry & Recovery Ministry	9,000	9,000	9,000	9,000	0	
582013	Cold Weather Shelter	0	4,250	24,000	24,000	0	
583007	Grace Community Food Pantry	9,000	7,868	9,000	9,000	0	
572- Parks and Recreation							
581001	Flagler County School Board	25,000	25,000	25,000	25,000	0	Belle Terre Swim & Racquet Club
582002	Boys and Girls Club	30,000	30,000	30,000	30,000	0	
	Total Outside Agency Funding	475,500	471,493	524,500	511,000	(13,500)	

(continued on next page)

Health & Human Services - Human Services

General Fund

Fund 1001 Div. 0500	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Expenditures (continued)							
561- Hospital Services							
531002	Medicaid Reimb - Hospital/Nursing Home	1,313,486	1,338,930	1,397,097	1,397,097	0	Based on Proposed 100% County Funding
562- Health Services							
549008	Write offs/shortages	0	15,376	0	0	0	
583010	Health Care Responsibility Act - HCRA	75,692	38,892	150,000	150,000	0	Based on Actuals/State Mandated Max \$430,044
564- Public Assistance Services							
583002	Indigent Burial	7,500	8,800	9,000	9,000	0	
	Total State Mandated Costs	1,396,678	1,401,998	1,556,097	1,556,097	0	
562- Health Services							
583009	Indigent Health Care	81,070	67,354	130,000	120,000	(10,000)	
564- Public Assistance Services							
583002	City of Palm Coast Utility Assistance	11,133	12,602	10,000	10,000	0	Actual Expense to be Based on City of PC Funding
583011	Emergency Asst - Utilities/Rent	133,032	105,176	130,000	130,000	0	
	Total Public Assistance	225,235	185,132	270,000	260,000	(10,000)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		2,397,830	2,359,178	2,686,938	2,631,249	(55,689)	-2.07%

STATE MANDATED FUNDING FOR HUMAN SERVICES

MEDICAID REIMBURSEMENT- HOSPITAL/NURSING HOME

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

INDIGENT BURIAL

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

HEALTH CARE RESPONSIBILITY ACT - HCRA

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

PUBLIC ASSISTANCE FUNDING FOR HUMAN SERVICES

INDIGENT HEALTH CARE

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

EMERGENCY ASSISTANCE

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

REVENUE SOURCE NARRATIVES FOR SOCIAL SERVICES

EHEAP

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

TITLE III C-1

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

CCE

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

LSP

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

TITLE III-B

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

TITLE III C-2

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

Medicaid Managed Care Long Term Care (LTC)

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

TITLE III-E

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

ADI

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

Home Care for the Elderly

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

City of Palm Coast Utility Assistance Interlocal

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

OUTSIDE AGENCY FUNDING FOR HUMAN SERVICES

BOYS & GIRLS CLUB

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

FLAGLER COUNTY FREE CLINIC

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

OPEN DOOR RE-ENTRY & RECOVERY MINISTRY INC.

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

CHILDREN'S HOME SOCIETY

Family Transition Program

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

Flagler County Independent Living Referral Program

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

FAMILY LIFE CENTER

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

SMA BEHAVIORAL HEALTH SERVICES

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

FLAGLER COUNTY SCHOOL BOARD

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

GRACE COMMUNITY FOOD PANTRY

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

THE COLD WEATHER SHELTER

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

FLAGLER VOLUNTEER SERVICES

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

EARLY LEARNING COALITION of FLAGLER/VOLUSIA

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

Description

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

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

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

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

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

Primary Functions

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

Goals FY 2022-2023

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Congregate Meals	Meals	13,793	1,102	3,594	4,000
2. Meals on Wheels	Meals	40,394	45,383	28,990	30,000
3. Respite: In-Home, In-Facility	Hours	9,742	10,016.75	5,351.25	6,000
4. Homemaking	Hours	10,935	10,013.75	11,829.75	13,000
5. Personal Care	Hours	2,184	3,016.25	2,117	3,500

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

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

Major Initiatives / Highlights

- Senior Services has hired a New Program Aide who started July 11, 2022, as well as a Title III Case Manager who started November 28, 2022. Being fully staffed will allow Senior Services to provide services to new clients on the waitlist.
- When the Senior Center moved to Church on the Rock, the program lost 20 clients who did not want to attend at the new site. Now that the Pandemic is passing and Senior Services is fully staffed, the program will start doing outreach again starting January 2023.
- Contracted Service Providers frequently face difficulty recruiting and retaining staff. Respite and Personal Care numbers of hours have been affected and decreased over the past year. Senior Services recently issued an RFP to attract new Service Providers offering in-home services for FY 22-23, to combat that decrease.

Health & Human Services - Senior Services

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0501	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/(-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	194,411	189,831	193,887	204,723	10,836	
514000	Overtime	161	0	0	0	0	
52XXXX	Employee Benefits	75,974	74,447	78,496	88,235	9,739	
	Total Personnel Services	270,546	264,278	272,383	292,958	20,575	
534002	Title III E In Home Respite	46,903	60,900	60,000	60,000	0	Grant Funded
534002	Title III E In Home Respite - CARES	9,078	0	0	0	0	
534004	Title III B Home Services	101,319	128,006	118,213	128,000	9,787	Grant Funded
564004	Title III B Home Services - CARES	22,725	0	0	0	0	
534004	ADI Home Services	79,541	82,439	110,169	120,000	9,831	Grant Funded
534005	CCE Home Services	143,199	179,643	197,042	205,000	7,958	Grant Funded
534006	Other Contracted Services	142	0	200	500	300	AHCA Required Background Screenings
541002	Communications	135	173	1,685	1,700	15	3 Case Manager Monthly Cell Phone Service
542000	Postage Expense	553	718	700	700	0	
544000	Rentals & Leases	8,465	6,349	7,980	8,500	520	Medical Monitoring Units-Guardian Alert Button
545003	Vehicle Insurance	1,222	988	1,000	1,000	0	
546001	Building & Equipment Repairs	21	0	100	0	(100)	
546003	Vehicle Repair	711	722	1,500	1,500	0	
546004	Maintenance Agreements	465	290	550	550	0	
546006	Small Tools & Equipment	463	540	250	500	250	
547000	Printing & Binding	139	0	100	200	100	Increase Outreach Efforts and Marketing
549000	Other Current Chg	33,644	102,611	34,000	34,000	0	Material Aid Client Supls-Offset by Grants/Donations
549000	Other Current Chg - CARES	5,853	0	0	0	0	
551000	Office Supplies	687	426	950	1,000	50	
551001	Office Equipment	19	54	0	100	100	
552001	Gas, Oil & Lube	2,734	1,966	2,100	4,000	1,900	
552002	Other Operating Expenses	346	479	1,700	1,700	0	Senior Events, Volunteer Recognition
554001	Publications/Memberships	0	399	350	350	0	
555002	Conference Registration/Training	0	155	120	500	380	
	Total Operating Expenditures	458,364	566,858	538,709	569,800	31,091	
564000	Equipment	0	0	27,000	0	(27,000)	
	Total Capital Expenditures	0	0	27,000	0	(27,000)	
583011	Emergency Assistance	8,895	16,198	10,779	10,000	(779)	EHEAP Grant Funded
	Total Grants & Aids	8,895	16,198	10,779	10,000	(779)	
	Total Expenditures	737,805	847,334	848,871	872,758	23,887	Overall Expenditure Increase/Decrease: 2.81%

Description

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

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

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

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

**2021-2022
Adult Day Care Facts**

Average attendance:
7

Total number of attendees:
21 unduplicated

Total hours of care:
10,443.75

Average client stay:
6.5 hours

Primary Functions

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

Goals FY 2022-2023

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

Strategic 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 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Respite / client care	Hours	10,018	3,663	10,444	11,150

*Due to Covid-19, the Adult Day Care Center closed on March 16, 2020 and did not reopen until June 2, 2021 so the 20-21 is much lower than normal.

Major Initiatives / Highlights

- Significant increase in unduplicated clients during FY 2021-2022
- Client numbers expected to increase in FY 2022-2023 as we continue to safely expand the number of participants on our roster
- Increase in private pay rate from \$8/hr to \$10/hr to take effect in January 2023
- Hired for Adult Day Care RN Program Manager role in April 2022.

Health & Human Services - Adult Day Care

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0502	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	83,578	94,709	185,510	211,079	25,569	
513000	Other Salaries & Wages	9,534	4,363	7,725	10,000	2,275	
52XXXX	Employee Benefits	32,333	40,393	89,000	102,874	13,874	
	Total Personnel Services	125,445	139,465	282,235	323,953	41,718	
534006	Contracted Services	335	110	600	600	0	Background Checks, Permit Fees, Food Hygiene
542000	Freight/Postage	8	0	50	50	0	
543000	Utilities Expense	4,008	2,651	5,200	6,500	1,300	
546001	Building Equip/Repairs	100	0	150	150	0	
547000	Printing & Binding	0	0	25	50	25	
549000	Other Current Chrgs/Oblig	180	185	250	300	50	
551000	Office Supplies	23	157	200	200	0	
551001	Office Equipment	0	55	0	0	0	
552002	Other Operating Expenses	10,353	6,609	24,220	26,650	2,430	CPI Increase for Meals
555001	Education/Training	229	190	300	500	200	Medical Staff Certifications
	Total Operating Expenditures	15,236	9,957	30,995	35,000	4,005	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		140,681	149,422	313,230	358,953	45,723	14.60%

Health & Human Services - Congregate & Home Delivered Meals

General Fund

Fund 1001 Div. 0503	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	28,012	36,523	52,115	56,346	4,231	
514000	Overtime	10	0	0	0	0	
52XXXX	Employee Benefits	9,868	14,077	25,610	29,074	3,464	
	Total Personnel Services	37,890	50,600	77,725	85,420	7,695	
534001	Contract/FC Transp-Cong Meals	86,000	58,550	86,000	86,000	0	
534006	Contracted Services	3,900	1,613	2,500	2,500	0	Nutrition Contract Specialist
541002	Communications Recurring	1,620	1,679	1,620	1,800	180	Spectrum Senior Center
541003	Communications Inst/Repair	0	99	0	0	0	
543000	Utilities Expense	9,323	2,586	0	0	0	
544000	Rentals & Leases	0	29,700	39,600	40,800	1,200	Church On The Rock Rent and Utilities
546001	Building/Equip	100	18	150	150	0	
546004	Maintenance Agreements	1,253	1,222	1,300	1,300	0	Senior Center License
546006	Small Tools & Equipment	0	254	700	700	0	
547000	Printing & Binding	0	0	50	50	0	
549000	Other Current Chrgs/Obligations	0	173	200	200	0	
549004	Advertising	0	0	50	100	50	
551000	Office Supplies	62	65	300	300	0	
551001	Office Equip	0	2,070	75	100	25	
552002	Other Operating Expenses	94,785	172,939	161,827	170,000	8,173	CPI Increase for Meals
552002	Other Operating Expenses - COVID	89,505	0	0	0	0	
552002	Other Operating Expenses - CARES	138,542	0	0	0	0	CARES Restaurant Meal Funding
554001	Publications/Memberships	72	0	70	100	100	Meal Site Subscription
555001	Training/Educational Cost	0	0	0	0	0	
	Total Operating Expenditures	425,162	270,968	294,442	304,100	9,728	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	463,052	321,568	372,167	389,520	17,423	4.68%

Description

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

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

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

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

Primary Functions

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

Goals FY 2022-2023

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

Strategic Objectives

- ✓ Assist veterans to file 520 service-connected disability compensation claims
- ✓ Assist veterans to file 75 Non service-connected pension claims
- ✓ Assist 50 surviving spouses in obtaining VA benefits
- ✓ Assist 39 veterans in implementing their VA education benefits
- ✓ Register 30 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 500 veterans/surviving spouses with miscellaneous VA request (ie. Change of Address, Change of Direct Deposit, etc.)

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Service-connected disability compensation claims assistance	#	262	180	227	541
2. Non service-connected / Msc. Compensation claims assistance	#	339	330	478	576
3. Surviving spouses assisted in obtaining VA benefits	#	53	47	48	58
4. Veterans assisted in obtaining education benefits	#	19	10	14	10
5. Veterans registered for access to VA healthcare system	#	39	21	32	30

Major Initiatives / Highlights

- VSO is in its 5th 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.
- VSO helps claimants procure best evidence by understanding medical conditions, conducting research, writing draft opinions, and working in partnership with providers.
- VSO partnered with the City of Palm Coast to present a collaborative Veterans Day program; thereby contributing to a strengthened partnership between county and city.
- VSO mentors local Disabled American Veterans service officer volunteers who also help Veterans with benefits; this serves to improve the quality of their submitted claims.
- VSO facilitates the Veteran of the Week article in the Palm Coast Observer; it serves to recognize our county’s Veterans and advertise the services we provide.

Health & Human Services - Veterans Services

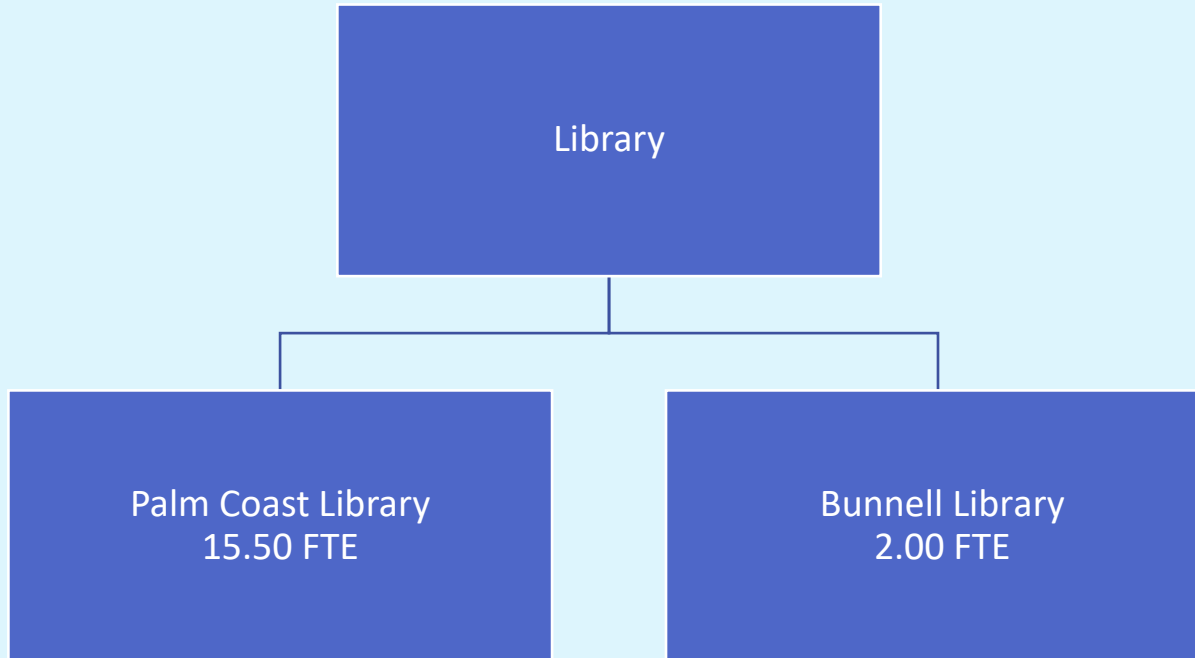
General Fund

Fund 1001 Div. 0520	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
553- Veteran's Services							
512000	Regular Salaries	84,319	93,424	99,923	125,279	25,356	
514000	Employee Benefits	14,010	16,924	39,626	48,448	8,822	
	Total Personnel Services	98,329	110,348	139,549	173,727	34,178	
540000	Travel	826	0	2,000	2,000	0	
542000	Postage Expense	70	62	150	100	(50)	
544000	Rentals & Leases	0	0	40	25	(15)	
546004	Maintenance Agreements	89	58	100	100	0	
547000	Printing & Binding	195	49	250	250	0	
549000	Other Current Charges	0	0	250	250	0	
551000	Office Supplies	77	109	250	125	(125)	
551001	Office Equipment	0	0	300	300	0	
552002	Other Operating Expenses	688	371	700	500	(200)	
554001	Publications/Memberships	80	80	120	240	120	
555002	Conference/Seminar Registration	320	0	290	360	70	
	Total Operating Expenditures	2,345	729	4,450	4,250	(200)	
583013	Grants & Aids	843	0	2,000	2,000	0	Combat Duty Tax Relief
	Total Grants & Aids	843	0	2,000	2,000	0	
Total Expenditures						33,978	Overall Expenditure Increase/Decrease:
		101,517	111,077	145,999	179,977	23.27%	

Library - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Expenditures						
Palm Coast Library - Personnel	751,012	828,804	923,581	1,063,155	139,574	
Palm Coast Library - Operating	190,654	205,680	215,116	148,733	(66,383)	
Palm Coast Library - Capital	208,716	174,843	193,325	173,825	(19,500)	
Bunnell Library - Personnel	68,505	74,921	93,674	114,680	21,006	
Bunnell Library - Operating	7,706	12,497	15,076	32,189	17,113	
Bunnell Library - Capital	19,091	19,073	24,000	24,000	0	
Total Expenditures	1,245,684	1,315,818	1,464,772	1,556,582	91,810	Overall Expenditure Increase/Decrease: 6.27%



Description

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

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

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



Primary Functions

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

Goals FY 2022-2023

- 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 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 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Collection items added including e-books	#	13,146	13,517	7,493	9,400
2. Classes, workshops or events held	#	247	368	500	575
3. Annual circulation including e-books	#	383,618	422,619	458,477	468,000
4. Annual use of digital resources	#	344,201	272,215	335,303	362,000
5. Library fee driven revenue	\$	\$96,593	\$105,212	\$165,034	\$160,000

2021-2022 Combined Service Statistics

- Circulated more than 458,477 collection items including E-books.
- Provided service to almost 201,590 persons who visited the library.
- Registered over 4,271 persons for a library borrower's card.
- Presented almost 347 youth programs attended by almost 14,033 children and teens.
- Presented 153 programs for adults and families including technology classes attended by almost 8,521.
- Answered almost 23,000 reference and informational questions asked by citizens and visitors.
- Provided more than 51,760 public Internet workstation and wireless sessions to citizens and visitors.
- Supported 161,823 uses of various informational databases accessed through the Library Web page.
- Borrowed more than 402 books from other libraries (interlibrary loan) for use by local patrons and loaned almost 447 books to other libraries for use by their patrons.
- Added almost 7,500 new books and other materials, including non-print and e-material.
- Volunteers contributed more than 6,500 service hours, enabling staff to provide improved services to the public and saved the County more than \$185,000 in personnel expenses.
- Processed more than 2,900 passport applications and 3,600 passport photos (more than \$137,000 in revenue this fiscal year and more than \$1,155,000 total).

Library - Palm Coast Library

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes					
Div. 0600	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments				
Expenditures											
571 - Libraries											
5120000	Regular Salaries	530,398	584,221	621,992	711,964	89,972	Reclass 2 FTE & Add .05 FTE From Law Library in FY22				
5140000	Overtime	1,054	960	1,000	1,000	0					
52XXXX	Employee Benefits	219,560	243,623	300,589	350,191	49,602					
	Total Personnel Services	751,012	828,804	923,581	1,063,155	139,574					
534006	Other Contracted Services	70,796	57,754	76,600	4,650	(71,950)	Security Contract - Palm Coast Branch				
540000	Travel Expenses	461	800	5,138	2,148	(2,990)	FAC Annual, Legislative Travel				
541001	Devices and Accessories	596	126	0	0	0					
541002	Communications Recurring	6,665	6,995	6,338	6,838	500	Internet Access, Cell Phone				
542000	Postage Expense	3,002	3,806	4,500	6,500	2,000	Priority Mail				
543000	Utilities Expense	62,620	65,537	67,176	72,216	5,040	FPL, City of PC Water (Irrigation)				
544000	Rentals & Leases	6,496	7,833	7,914	7,960	46	Bibliotheca RFID, Dex Copier, Coin Bill Vending				
545003	Vehicle Insurance	0	0	275	294	19					
546001	Building/Equipment Repairs	118	172	0	0	0					
546003	Vehicle Repair	0	20	300	400	100					
546004	Maintenance Agreements	11,474	16,289	19,180	19,880	700	Library Automation - Polaris Library Support				
546006	Small Tools & Equipment	87	1,177	350	350	0					
547000	Printing & Binding	0	2,473	2,230	2,330	100					
549000	Other Current Charges	258	4,097	100	100	0					
551000	Office Supplies	7,294	6,779	7,100	7,300	200	Photocopier, Camera System				
551001	Office Equipment	3,774	16,029	500	500	0					
552001	Gas, Oil & Lubricants	0	161	1,000	1,300	300	Fuel Cost at 3.25 per gallon				
552002	Other Operating Expenses	6,111	6,795	8,000	9,000	1,000	Craft & Cleaning Supplies, Batteries, Passports				
552006	Data Processing Software	7,166	6,273	3,150	3,000	(150)					
554001	Publications/Memberships	2,582	1,257	2,235	2,072	(163)					
555002	Conference Registration	1,154	1,307	3,030	1,895	(1,135)					
	Total Operating Expenditures	190,654	205,680	215,116	148,733	(66,383)					
564000	Equipment	38,294	0	0	0	0					
566000	Library Materials	170,422	174,843	193,325	173,825	(19,500)	Books - Paper & Digital, Database Subscriptions				
	Total Capital Expenditures	208,716	174,843	193,325	173,825	(19,500)					
Total Expenditures						1,150,382	1,209,327	1,332,022	1,385,713	53,691	Overall Expenditure Increase/Decrease:
											4.03%

Library - Bunnell Library

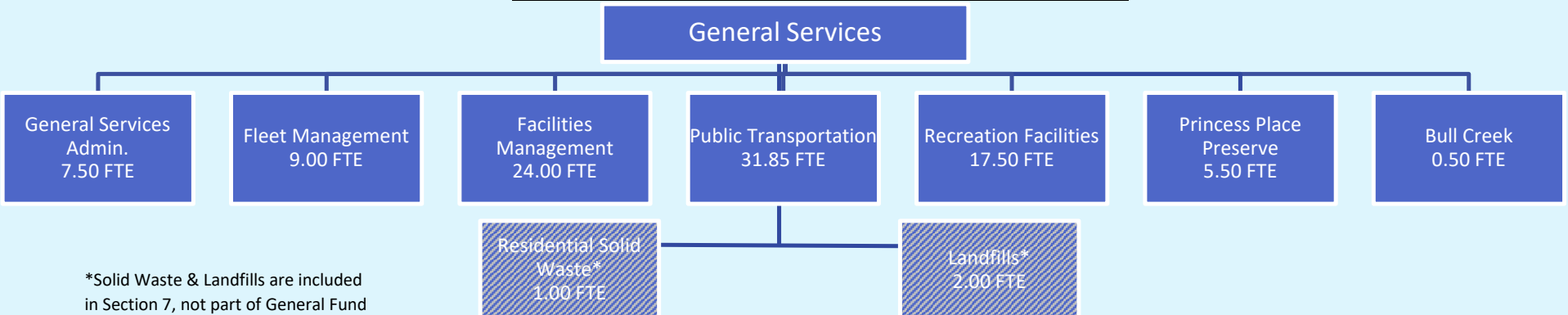
General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 0601	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/-	Comments
Expenditures							
571 - Libraries							
512000	Regular Salaries	48,471	55,118	61,256	75,962	14,706	Reclass of Position in FY22
52XXXX	Employee Benefits	20,034	19,803	32,418	38,718	6,300	
	Total Personnel Services	68,505	74,921	93,674	114,680	21,006	
534006	Other Contracted Services	316	0	0	0	0	
541002	Communications Recurring	1,605	1,618	1,618	1,800	182	Internet Access
542000	Postage	0	399	550	750	200	Priority Mail
543000	Utilities Expense	5,590	6,262	6,528	4,500	(2,028)	FPL, City of Bunnell Water
544000	Rentals & Lease	0	1,338	1,380	18,924	17,544	Monthly Rental Unit to House Bunnell Branch
546004	Maintenance Agreements	0	400	1,900	1,900	0	
546006	Small Tools & Equipment	0	125	250	250	0	
547000	Printing/Binding	0	308	0	0	0	
551000	Office Supplies	0	154	1,350	2,025	675	Photocopier, Camera System
551001	Office Equipment	23	549	200	750	550	
552002	Other Operating Expenses	172	1,344	1,200	1,200	0	RFID Security Tags
554001	Publications/Memberships	0	0	100	90	(10)	
	Total Operating Expenditures	7,706	12,497	15,076	32,189	17,113	
566000	Library Materials	19,091	19,073	24,000	24,000	0	Books - Paper & Digital, Other E-Resources
	Total Capital Expenditures	19,091	19,073	24,000	24,000	0	
	Total Expenditures	95,302	106,491	132,750	170,869	38,119	Overall Expenditure Increase/Decrease: 28.71%

General Services - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Expenditures						
General Services Admin - Personnel	450,750	507,672	550,361	763,419	213,058	
General Services Admin - Operating	14,845	13,876	21,325	30,733	9,408	
Fleet Manangement - Personnel	575,462	619,062	649,937	677,131	27,194	
Fleet Manangement - Operating	378,123	372,743	405,486	117,694	(287,792)	
Fleet Manangement - Capital	43,197	8,081	0	5,200	5,200	
Facilities Management - Personnel	1,315,994	1,493,459	1,631,478	1,688,478	57,000	
Facilities Management - Operating	1,604,029	1,815,505	1,992,319	1,845,713	(146,606)	
Facilities Management - Capital	15,296	111,643	149,750	9,750	(140,000)	
GSB - Operating	721,627	719,096	777,025	899,068	122,043	
GSB - Capital	17,587	45,099	59,750	9,750	(50,000)	
Princess Place Eco Cottages - Personnel	7,982	16,989	23,500	0	(23,500)	
Princess Place Eco Cottages - Operating	32,349	54,672	86,085	103,950	17,865	
Public Transportation - Personnel	1,261,914	1,414,668	1,676,813	1,792,732	115,919	
Public Transportation - Operating	485,745	562,995	520,665	630,772	110,107	
Public Transportation - Capital	393,766	349,135	0	0	0	
Recreation Facilities - Personnel	807,136	905,279	1,024,162	1,061,148	36,986	
Recreation Facilities - Operating	760,555	803,661	884,720	946,314	61,594	
Recreation Facilities - Capital	220,722	13,103	174,500	117,500	(57,000)	
Recreation Facilities - Grants & Aids	125,000	143,566	169,000	269,000	100,000	
Vessel Registration - Operating	0	5,587	30,000	30,000	0	
Vessel Registration - Capital	5,310	0	0	0	0	
Carver Center - Personnel	24,399	28,623	33,000	33,075	75	
Carver Center - Grants & Aids	90,000	109,757	97,500	97,500	0	
Bull Creek - Personnel	34,490	26,058	48,827	28,148	(20,679)	
Bull Creek - Operating	20,524	37,360	42,420	43,188	768	
Princess Place - Personnel	124,185	123,421	168,760	360,132	191,372	
Princess Place - Operating	72,166	65,568	127,025	127,665	640	
Total Expenditures	9,603,153	10,366,678	11,344,408	11,688,060	343,652	Overall Expenditure Increase/Decrease: 3.03%



General Services - Administration

General Fund

Fund 1001 Div. 1400	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	323,912	368,056	386,760	532,214	145,454	Project Coordinator & Accounting Clerk Positions Added
514000	Overtime	5,434	888	4,600	4,600	0	
52XXXX	Employee Benefits	121,404	138,728	159,001	226,605	67,604	
	Total Personnel Services	450,750	507,672	550,361	763,419	213,058	
540000	Travel	0	573	220	620	400	
541001	Devices and Accessories	67	0	100	5,840	5,740	Laptop, Dock, Monitors, Cell, Etc for Project Coordinator
541002	Communications	1,610	1,001	2,280	2,388	108	
542000	Postage Expense	112	153	200	200	0	
544000	Rentals & Leases	512	524	700	1,055	355	Uniforms for Additional FTEs & Contract Increase
545003	Vehicle Insurance	0	272	600	750	150	
544000	Other Insurance & Bonds	0	249	0	0	0	
544000	Blgding / equipt repairs	0	605	0	0	0	
546003	Vehicle Repair	3,395	1,469	3,200	3,200	0	
546004	Maintenance Agreements	1,066	3,009	1,500	2,500	1,000	Copier Usage Based on Actuals
546006	Small Tools & Equipment	51	21	200	200	0	
547000	Printing & Binding	0	49	75	75	0	
548001	Promotional Activities	0	0	500	500	0	
551000	Office Supplies	3,871	1,885	4,000	4,000	0	
551001	Office Equipment	608	311	400	600	200	UPC Replacement
552001	Gas, Oil & Lubricants	3,036	2,978	4,850	6,305	1,455	
552002	Other Operating Expenses	3	227	200	200	0	
552006	Data Processing Software	290	0	300	300	0	
554001	Publications/Memberships	25	550	1,000	1,000	0	
555001	Training/Educational Cost	0	0	500	500	0	
555002	Conference/Seminar Regist	199	0	500	500	0	
	Total Operating Expenditures	14,845	13,876	21,325	30,733	9,408	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		465,595	521,548	571,686	794,152	222,466	38.91%

Description

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

Types of Equipment Maintained by Fleet Management include:

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

Fleet Management Facts

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

The Fleet Management division receives approximately 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 2022-2023

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Annual Fuel Usage	Gallon	562,357	523,596	550,000	600,000
2. Percentage of shop time spent on preventative maintenance	%	48%	52%	50%	55%
3. Percentage of shop time spent on equipment repairs	%	52%	48%	50%	45%
4. Percentage of Service Mechanic time spent on generator maintenance	%	9%	7%	10%	10%
5. Percentage of Service Mechanic time spent on mobile fuel delivery and service	%	91%	93%	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

General Services - Fleet Management

General Fund

Fund 1001 Div. 1405	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	397,426	430,470	449,895	462,093	12,198	
514000	Overtime	8,935	6,875	5,500	5,500	0	
52XXXX	Employee Benefits	169,101	181,717	194,542	209,538	14,996	
	Total Personnel Services	575,462	619,062	649,937	677,131	27,194	
531000	Professional Services	0	0	90	90	0	
534006	Other Contracted Services	11,286	11,019	16,000	13,500	(2,500)	Disposal of Waste Oil etc, Tank Cleaning, Fuel Polishing
534010	Governmental Services	0	2,033	0	0	0	
540000	Travel Expenses	75	62	150	150	0	
541001	Devices and Accessories	91	555	100	500	400	
541002	Communications Recurring	1,382	2,438	2,216	2,276	60	
542000	Postage	18	0	50	50	0	
544000	Rentals & Leases	4,848	5,649	6,070	7,370	1,300	Shop Towels, Fender Covers, Uniforms, & Radio Fees
545003	Vehicle Insurance	1,858	1,879	1,920	2,208	288	
546001	Building/Equipment Repairs	15,873	12,957	16,000	16,000	0	
546003	Vehicle Repair	323,361	292,184	325,000	11,040	(313,960)	FCSO Vehicle Repair moved to FCSO dept
546004	Maintenance Agreements	6,438	0	6,000	10,500	4,500	FM Live Cloud System Annual Maintenance
546006	Small Tools & Equip	918	8,986	5,000	16,800	11,800	Approved DU for Welder & Diagnostic Scanner
547000	Printing & Binding	0	0	40	40	0	
549000	Other Current Charges	0	0	150	150	0	
549004	Advertising	0	0	100	100	0	
551000	Office Supplies	225	290	400	400	0	
551001	Office Equipment	902	12	500	500	0	
552001	Gas, Oil & Lubricants	5,738	30,775	17,400	22,620	5,220	
552002	Other Operating Expenses	2,543	2,329	4,000	4,000	0	
552006	Data Processing Software	1,495	600	2,300	7,800	5,500	FM Live Cloud Hosting and Licensing
554001	Publications/Memberships	952	800	1,200	800	(400)	
555001	Training/Educational Cost	120	175	800	800	0	
	Total Operating Expenditures	378,123	372,743	405,486	117,694	(287,792)	
564000	Equipment	43,197	8,081	0	5,200	5,200	Approved DU for Refrigerant Machine
	Total Capital Expenditures	43,197	8,081	0	5,200	5,200	
	Total Expenditures	996,782	999,886	1,055,423	800,025	(255,398)	Overall Expenditure Increase/Decrease: -24.20%

Description

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

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

Flagler County Facilities Maintained

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

Primary Functions

- ❖ Maintain approximately 927,000 square feet of County facilities
- ❖ Maintain 284 air conditioning units, 4 chillers, 39 generators and 12 ice machines
- ❖ Maintain approximately 200 acres of grounds throughout the County
- ❖ Perform in-house and coordinate contractual electrical, plumbing, air conditioning and minor construction for all County facilities
- ❖ Provide remodeling and renovation services for all County facilities
- ❖ Provide facility assessment of all County owned and operated facilities
- ❖ Provide staff support and expertise for capital construction and other County projects
- ❖ Provide long range capital planning services and assist with construction cost estimates for all new County projects

Goals FY 2022-2023

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Cost/Square Foot of Buildings Maintained	\$	\$4.02	\$5.22	\$4.12	\$6.00
2. Number of Capital Improvement Projects Completed	#	6	8	6	8
3. Number of General Maintenance Projects Completed	#	8	8	8	8
4. Percentage of time spent of Preventative Maintenance	%	17%	14%	20%	20%

Major Initiatives / Highlights

- Wadsworth Park will received new restroom facilities, expanded parking and a renovation of the dog park
- Graham Swamp will receive new restroom facilities and expanded parking for the East trailhead
- Carver Center will receive their phase 1 facility expansion, which will add approx. 3,300 sq. ft. of program space
- Completed a full renovation of the Bunnell Branch Library, leasing the space to SMA Healthcare.

General Services - Facilities Management

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1415	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	853,617	945,359	1,062,319	1,085,053	22,734	
514000	Overtime	56,190	79,272	37,700	37,700	0	
52XXXX	Employee Benefits	406,187	468,828	531,459	565,725	34,266	
	Total Personnel Services	1,315,994	1,493,459	1,631,478	1,688,478	57,000	
531000	Professional Services	11,500	51,419	45,000	45,000	0	Indoor Air Quality Testing & Remediation Costs
534006	Other Contracted Services	463,729	619,128	653,819	693,122	39,303	Pest Control, Fire Alarms, Custodial, Lawn, Ect.
534010	Governmental Services	0	1,406	0	0	0	
540000	Travel Expenses	60	0	200	200	0	
541001	Devices and Accessories	210	133	150	150	0	
541002	Communications Recurring	12,194	17,027	12,820	12,220	(600)	Moved FCSO Costs
541003	Communications Inst/Repr	0	0	200	200	0	
542000	Postage	1	122	100	100	0	
543000	Utilities Expense	598,671	630,897	620,000	421,140	(198,860)	Moved FCSO Costs
544000	Rentals & Leases	16,162	15,893	17,000	17,000	0	
545003	Vehicle Insurance	10,334	10,255	10,330	10,330	0	
545004	Property/Casualty Insurance	28,855	33,196	33,200	33,200	0	
546001	Building/Equipment Repairs	233,135	220,927	269,000	288,218	19,218	Energy Plan & Chiller Maintenance & Justice Center
546003	Vehicle Repair	21,175	25,791	40,000	40,000	0	
546004	Maintenance Agreements	50,681	39,280	80,000	54,800	(25,200)	
546006	Small Tools & Equipment	31,667	29,557	36,000	36,000	0	
547000	Printing & Binding	59	148	200	200	0	
549000	Other Current Charges	3,263	5,097	5,000	4,750	(250)	
549003	Landfill Tipping Fees	17,387	4,430	15,000	15,000	0	
549004	Advertising	0	108	100	100	0	
551000	Office Supplies	442	1,571	1,200	1,200	0	
551001	Office Equipment	3,438	553	4,000	4,000	0	
552001	Gas, Oil & Lubricants	44,423	56,973	65,900	85,683	19,783	
552002	Other Operating Expenses	55,513	50,874	79,000	79,000	0	
552005	Clothing & Wearing Apparel	0	18	300	300	0	
552006	Data Processing Software	0	0	1,500	1,500	0	
554001	Publications and Memberships	509	43	500	500	0	
555002	Training/Conference	621	659	1,800	1,800	0	
	Total Operating Expenditures	1,604,029	1,815,505	1,992,319	1,845,713	(146,606)	
563000	Improvements other than Buildings	15,296	0	0	0	0	
564000	Equipment	0	111,643	149,750	9,750	(140,000)	Water Pump & VFD Rep. 50%
	Total Capital Expenditures	15,296	111,643	149,750	9,750	(140,000)	
	Total Expenditures	2,935,319	3,420,607	3,773,547	3,543,941	(229,606)	Overall Expenditure Increase/Decrease: -6.08%

General Services - Government Services Building (GSB)

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1416	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
519- Other General Governmental Services							
534006	Other Contracted Services	178,615	186,690	192,000	192,500	500	Janitorial & Landscaping
534010	Governmental Services	981	0	0	0	0	
541002	Communications Recurring	346	0	600	700	100	
543000	Utilities Expense	262,588	265,204	264,000	303,900	39,900	
544000	Rentals & Leases	965	0	5,000	5,000	0	
545004	Property/Casualty Insurance	135,703	152,547	153,000	180,000	27,000	Increase Based on Actuals
546001	Building/Equipment Repairs	78,049	32,208	78,000	123,518	45,518	Elevator Repairs, Fire Alarm Repairs, Chiller Maintenance
546004	Maintenance Agreements	54,017	48,794	63,800	72,395	8,595	
546006	Small Tools & Equipment	518	1	400	400	0	
549000	Other Current Charges/Oblig	225	225	225	255	30	
551001	Office Equipment	94	18,244	2,000	2,000	0	
552001	Gas, Oil & Lubricants	791	1,219	1,000	1,400	400	
552002	Other Operating Expenses	8,735	11,321	17,000	17,000	0	Cleaning Supplies, HVAC Filters, Mulch, Plants, Etc.
552006	Data Processing Software	0	2,643	0	0	0	
	Total Operating Expenditures	721,627	719,096	777,025	899,068	122,043	
562000	Buildings	0	6,114	0	0	0	
564000	Equipment	17,587	38,985	59,750	9,750	(50,000)	Water Secondary Pump, & VFD Replacement
	Total Capital Expenditures	17,587	45,099	59,750	9,750	(50,000)	
	Total Expenditures	739,214	764,195	836,775	908,818	72,043	Overall Expenditure Increase/Decrease: 8.61%

General Services - Princess Place Eco-Cottages

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1445	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	6,471	9,802	14,872	0	(14,872)	Moved Position to Princess Place
514000	Overtime	143	1,671	0	0	0	
52XXXX	Employee Benefits	1,368	5,516	8,628	0	(8,628)	
	Total Personnel Services	7,982	16,989	23,500	0	(23,500)	
534006	Other Contracted Services	15,713	23,823	48,535	62,950	14,415	Pest Control, Fire Extinguishers, Janitorial, & Laundry
541002	Communications Recurring	5,898	7,631	6,400	6,600	200	
541003	Communications Install/Repair	0	0	200	200	0	
543000	Utilities Expense	2,201	3,598	4,500	5,500	1,000	
546001	Building/Equipment Repairs	246	1,414	4,000	4,000	0	
546006	Small Tools & Equipmt	0	75	0	0	0	
549000	Other Current Charges/Obligations	7,098	15,654	7,200	7,200	0	Reservation and Transaction Fees
549004	Advertising	0	0	1,000	1,000	0	Marketing
552002	Other Operating Expenses	1,193	2,477	14,250	16,500	2,250	Cleaning Supplies, Linens, Dishes, Sales & Bed Tax
	Total Operating Expenditures	32,349	54,672	86,085	103,950	17,865	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		40,331	71,661	109,585	103,950	(5,635)	-5.14%

Description

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

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

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

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

Public Transportation Information

- Provides transportation services to over 7,500 people
- Average age of customers is 63 years old
- 25% of customer base are wheelchair clients
- 72% of riders have City of Palm Coast destinations
- 2% of riders have destinations outside of Flagler County
- Provides over 350 trips a day, 24 days a month
- Operates 33 vehicles (30 of which are wheelchair-capable vehicles)
- Average trip length is over 6 miles

Primary Functions

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

Goals FY 2022-2023

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Passengers Served	#	7,867	7,623	7,000	7,000
2. Total Trips	#	37,476	79,478	75,000	100,000
3. Vehicle Miles Driven	#	228,426	512,363	400,000	650,000
4. Cost per Paratransit Trip	\$	\$16.20	\$16.20	\$16.20	\$16.20
5. Grant Dollars & Other Revenues/Tax Dollars (Percentage %)	%	68/32	25/75	70/30	75/25
6. Tax Dollar Cost/Resident (Ratio)	\$	\$4.25	\$18.00	\$4.00	\$5.00

Major Initiatives / Highlights

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

General Services - Public Transportation

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1410	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
544- Mass Transit Systems							
512000	Regular Salaries	789,023	900,874	1,086,899	1,130,219	43,320	
514000	Overtime	78,622	48,523	17,600	17,600	0	
52XXXX	Employee Benefits	394,269	465,271	572,314	644,913	72,599	
	Total Personnel Services	1,261,914	1,414,668	1,676,813	1,792,732	115,919	
531000	Professional Services	10,927	9,567	20,000	15,500	(4,500)	Transportation Development Plan Update
534006	Other Contracted Services	1,315	4,960	18,650	18,650	0	Annual Fire Suppression System Inspection
540000	Travel/Training	632	5,492	5,000	6,000	1,000	
541001	Devices & Accessories	94	19	500	500	0	
541002	Communications	16,802	16,789	18,540	19,080	540	Radio User Fees
541003	Communications Installation & Repairs	0	0	2,000	2,000	0	
542000	Postage Expense	840	329	800	800	0	
544000	Rentals & Leases	18,678	18,454	20,925	21,892	967	Uniforms & Radio Rentals
545003	Vehicle Insurance	20,793	25,819	25,900	32,000	6,100	
546001	Building/Equip Repairs	140	8	300	300	0	
564003	Vehicle Repair	110,278	103,517	127,500	127,500	0	
546004	Maintenance Agreements	21,255	23,004	25,700	25,700	0	Trans. Software Service Contract, MDM Software Contract
546006	Small Tools & Equipment	241	0	300	300	0	
547000	Printing & Binding	0	255	500	500	0	
549000	Other Current Charges/Oblig	498	0	1,000	1,000	0	
549004	Advertising	235	410	300	300	0	
549008	Write offs / Shortages	0	100	0	0	0	
551000	Office Supplies	225	460	600	600	0	
551001	Office Equipment	506	2,375	1,000	1,000	0	
552001	Gas, Oil & Lubricants	149,651	192,727	245,000	351,000	106,000	
552002	Other Operating Expenses	886	1,649	4,150	4,150	0	Bus Signage
555001	Training/Educational Cost	1,059	30	2,000	2,000	0	
	Total Operating Expenditures	355,055	405,964	520,665	630,772	110,107	
564000	Equipment	47,822	0	0	0	0	
	Total Capital Expenditures	47,822	0	0	0	0	
	Total Expenditures	1,664,791	1,820,632	2,197,478	2,423,504	226,026	Overall Expenditure Increase/Decrease: 10.29%

General Services - Public Transportation

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1410	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
534010	Other Contracted Services	42,570	47,450	0	0	0	
546004	Maintenance Agreements	10,680	0	0	0	0	
551001	Office Equipment	18,070	6,950	0	0	0	
552006	Data Processing Software	59,370	102,631	0	0	0	
	Total Expenditures	130,690	157,031	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

Shirley Conroy Capital Assistance Grant aka Transportation Disadvantage Trips Grant

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

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

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1410	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
564000	Equipment	345,944	349,135	0	0	0	
	Total Expenditures	345,944	349,135	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

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

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

Description

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

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

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

Primary Functions

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

Parks and Recreation Facilities

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

Goals FY 2022-2023

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Acres of County Park/ 1,000 residents	Acres	55	66	66	66
2. Maintenance Cost/Acres of County Parks	Dollars	\$284.78	\$314.56	\$300.00	\$300.00
3. Number of Park Facility Rentals	#	2,213	3,040	2,150	3,250
4. Number of Capital Improvement Projects Completed	#	5	5	5	6

Major Initiatives / Highlights

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

General Services - Recreation Facilities

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1440	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	518,107	586,459	676,335	683,863	7,528	
514000	Overtime	37,799	34,209	10,600	10,600	0	
52XXXX	Employee Benefits	251,230	284,611	337,227	366,685	29,458	
	Total Personnel Services	807,136	905,279	1,024,162	1,061,148	36,986	
531000	Professional Services	0	2,500	0	0	0	
534006	Other Contracted Services	210,235	230,945	226,400	226,400	0	Grounds Maintenance, Turf Treatment, Custodial
534010	Governmental Services	1,990	592	2,000	2,000	0	Road & Bridge Staff Time
540000	Travel/Training	120	200	200	200	0	Toll Bridge
541001	Devices and Accessories	1,286	2,017	300	500	200	
541002	Communications Recurring	5,379	16,169	6,400	13,500	7,100	Cell Phones & Radio User Fees
541003	Communications Instl/Repairs	0	0	300	300	0	
542000	Postage	55	55	150	150	0	
543000	Utilities Expense	128,332	139,184	151,140	172,555	21,415	
544000	Rentals & Leases	20,981	23,930	26,180	27,239	1,059	Knight Jon Boy, Equipment, Uniforms, & Radio Rentals
545003	Vehicle Insurance	8,007	9,412	9,450	9,450	0	
546001	Bldg/Equipment Repairs	109,808	70,591	111,000	121,800	10,800	Additonal Repairs & Increased Material Costs
546003	Vehicle Repair	48,471	42,341	55,000	55,000	0	
546004	Maintenance Agreements	1,122	823	1,000	0	(1,000)	
546006	Small Tools & Equipment	22,763	32,671	21,000	21,000	0	
547000	Printing & Binding	366	67	2,100	2,100	0	
548001	Promotional Activities	487	0	400	400	0	
549000	Other Current Charges	5,980	10,984	7,600	10,000	2,400	
549003	Landfill Tipping Fees	9,835	6,344	10,000	10,000	0	
549004	Advertising	0	0	1,500	1,500	0	
549008	Write Offs/Shortages	125	5,226	0	0	0	
551000	Office Supplies	102	1,245	400	400	0	
551001	Office Equipment	176	15,045	250	250	0	
552001	Gas, Oil & Lubricants	45,411	51,631	65,400	85,020	19,620	
552002	Other Operating Expenses	99,033	112,279	135,000	135,000	0	Turf Supplies & Park Grounds Supplies
552005	Clothing & Wearing Apparel	22	222	250	250	0	
552006	Data Processing Software	12,040	29,148	20,000	20,000	0	
554001	Publications/Memberships	25	0	400	400	0	
555001	Training/Educational Cost	1,213	40	900	900	0	

(continued on next page)

General Services - Recreation Facilities

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes					
Div. 1440	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments				
Expenditures (continued)											
574- Special Events											
534006	Other Contracted Services	17,685	0	18,000	18,000	0	Native American Festival				
547000	Printing & Binding	224	0	1,000	1,000	0	Native American Festival				
549000	Other Current Charges	2,160	0	2,300	2,300	0	Native American Festival				
549004	Advertising	1,638	0	2,100	2,100	0	Native American Festival				
552002	Other Operating Expenses	5,484	0	6,600	6,600	0	Native American Festival				
	Total Operating Expenditures	760,555	803,661	884,720	946,314	61,594					
572- Parks and Recreation											
564000	Equipment	220,722	13,103	174,500	117,500	(57,000)					
	Total Capital Expenditures	220,722	13,103	174,500	117,500	(57,000)					
581001	Aid/Contribution - School Board	125,000	143,566	169,000	169,000	0	Youth Center per ILA				
581001	Aid/Contribution	0	0	0	100,000	100,000	Parks Master Plan				
	Total Grants & Aids	125,000	143,566	169,000	269,000	100,000					
Total Expenditures						1,913,413	1,865,609	2,252,382	2,393,962	141,580	6.29%

Overall Expenditure Increase/Decrease:

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Ford F-150 4x4	35,000	Ref #1062 Ford F-250
Ford F-250 4x2 Utility Body	38,000	Ref #8061 Ford F-250
48" Mower	9,500	Ref #8546 48" Scag Mower
Ford F-150 4x4	35,000	Ref #1071 Ford Ranger
Total	117,500	

General Services - Vessel Registration

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1441	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
546001	Building/Equipment Repairs	0	5,587	30,000	30,000	0	General Repairs
	Total Operating Expenditures	0	5,587	30,000	30,000	0	
563000	Improvements Other Than Building	5,310	0	0	0	0	
	Total Capital Expenditures	5,310	0	0	0	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	5,310	5,587	30,000	30,000	0	0.00%

General Services - Carver Center

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1442	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
534006	Other Contracted Services	431	539	500	575	75	Pest Control, Fire Extinguishers, Alarm Monitoring
543000	Utilities Expense	21,574	28,084	29,000	29,000	0	
546001	Building/Equipment Repairs	545	0	2,000	2,000	0	
546006	Small Tools & Equipment	1,680	0	500	500	0	
552002	Other Operating Expenses	169	0	1,000	1,000	0	
	Total Operating Expenditures	24,399	28,623	33,000	33,075	75	
581001	Grants/Aids/Contributions	90,000	109,757	97,500	97,500	0	Staffing per ILA
	Total Grants & Aids Expenditures	90,000	109,757	97,500	97,500	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	114,399	138,380	130,500	130,575	75	0.06%

General Services - Bull Creek Fish Camp

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1443	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	20,845	17,716	29,744	17,254	(12,490)	Moved 0.5 FTE to Princess Place
514000	Overtime	1,475	1,554	1,500	700	(800)	
52XXXX	Employee Benefits	12,170	6,788	17,583	10,194	(7,389)	
	Total Personnel Services	34,490	26,058	48,827	28,148	(20,679)	
534006	Other Contracted Services	6,517	12,776	14,420	15,188	768	Pest Control, Water Quality Testing, Septic Tank Cleaning
534010	Governmental Services	556	0	0	0	0	
541002	Communications Recurring	1,192	1,072	1,400	1,400	0	
543000	Utilities Expense	8,470	12,346	8,500	8,500	0	
544000	Rentals & Leases	182	264	350	350	0	Uniforms
546001	Building/Equipment Repairs	2,455	7,083	9,000	9,000	0	
546006	Small Tools & Equipment	0	0	500	500	0	
547000	Printing & Binding	0	0	300	300	0	
548001	Promotional Activities	0	0	500	500	0	
549000	Other Current Charges/Oblig	550	3,752	3,450	3,450	0	Boat Slips, Permits, Water/Sewage Treatment
551000	Office Supplies	134	0	0	0	0	
552002	Other Operating Expenses	468	67	4,000	4,000	0	Shell, Gravel, Sales Tax & Bed Tax
	Total Operating Expenditures	20,524	37,360	42,420	43,188	768	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	55,014	63,418	91,247	71,336	(19,911)	-21.82%

General Services - Princess Place

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1445	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	77,064	78,214	104,104	230,662	126,558	Approved DU - Superintendent & Ranger from Eco-Cottages
514000	Overtime	4,878	7,710	3,500	4,300	800	
52XXXX	Employee Benefits	42,243	37,497	61,156	125,170	64,014	
	Total Personnel Services	124,185	123,421	168,760	360,132	191,372	
531000	Professional Services	5,430	0	0	0	0	
534006	Other Contracted Services	16,763	19,346	15,800	15,880	80	Pest Control, Septic Tank Services, Tree & Stump Removal
534010	Governmental Services	0	1,469	0	0	0	
540000	Communications	1,891	1,713	2,250	2,730	480	
543000	Utilities Expense	8,269	8,353	11,100	11,100	0	
544000	Rentals & Leases	6,263	7,347	7,000	7,080	80	Uniforms, Port-O-Let, Lift Rental
546001	Building/Equipment Repairs	24,481	15,997	75,000	75,000	0	Interior Lodge Repairs
546003	Vehicle Repair	248	278	1,200	1,200	0	
546004	Maintenance Agreements	71	77	75	75	0	
546006	Small Tools & Equipment	4,746	4,533	4,500	4,500	0	
547000	Printing & Binding	1,255	1,326	2,000	2,000	0	Trail Maps, Brochures, & Signs
549000	Other Current Chrgs/Oblig	70	141	0	0	0	
551000	Office Supplies	165	375	400	400	0	
551001	Office Equipment	0	449	150	150	0	
552001	Gas, oil & Lubricants	0	5	0	0	0	
552002	Other Operating Expenses	2,514	3,965	7,500	7,500	0	Cleaning Supplies, Sod & Shell Materials
552005	Clothing & Wearing Apparel	0	194	50	50	0	
	Total Operating Expenditures	72,166	65,568	127,025	127,665	640	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		196,351	188,989	295,785	487,797	192,012	64.92%

Emergency Management - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Expenditures						
Emergency Management - Personnel	294,764	472,238	505,775	548,512	42,737	
Emergency Management - Operating	160,279	112,486	118,170	151,150	32,980	
Emergency Management - Capital	0	0	39,000	0	(39,000)	
Emergency Management - Grants & Aids	10,200	12,000	12,000	12,000	0	
Emergency Management - EMPG Grant	68,045	61,879	0	0	0	
Emergency Management - EMPA Grant	115,733	124,345	0	0	0	
Emergency Management - HazMat Facilities Grant	2,073	2,344	2,500	2,500	0	
Emergency Management - Homeland Security Grant	38,244	88,370	0	0	0	
Emergency Management - CERT Grant	5,000	0	0	0	0	
Total Expenditures	694,338	873,662	677,445	714,162	36,717	Overall Expenditure Increase/Decrease: 5.42%

Emergency Management
5.0 FTE

Description

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

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

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

Primary Functions

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

Goals FY 2022-2023

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Training classes held*	#	21	36	50	50
2. Training classes attendance*	#	211	336	500	500
3. Exercises held*	#	1	2	3	3
4. Exercises held attendance*	#	6	71	75	75
5. PSN enrollment	#	506	435	250	250
6. ALERTFlagler enrollment	#	100,053	91,221	92026	92000
7. Community Outreach and Preparedness Presentations*	#	12	25	30	30
8. Estimated audience reached for Outreach and Preparedness Presentations	#	9,136	21930	25000	25000
9. Disaster Preparedness Guides distributed	#	9,000	9250	9250	9250
10. Social Media Followers	#	19,100	20655	24000	25000

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.
- Continued scaling back of COVID-19 related activities and refocused on Strategic priorities
- Completed cleaning up the Special Needs Registry to more correctly reflect those that need evacuation and sheltering assistance.
- Significant enhancements were completed to the WebEOC System to include the development of a municipal specific portion for the City of Palm Coast.
- In partnership with the County’s GIS Team, and the Property Appraiser’s Team, developed an internal damage assessment application.
- Increased emergency and disaster volunteer training and participation opportunities.
- Coordinated the response to Hurricane Ian
- Made significant progress towards the pursuit of accreditation through the Emergency Management Accreditation Program (EMAP)

Emergency Management

General Fund

Fund 1001 Div. 1000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
525- Emergency and Disaster Relief Services							
512000	Regular Salaries	209,869	343,822	363,897	387,838	23,941	
514000	Overtime	1,204	0	0	0	0	
52XXXX	Employee Benefits	83,691	128,416	141,878	160,674	18,796	
	Total Personnel Services	294,764	472,238	505,775	548,512	42,737	
534006	Other Contracted Services	371	1,387	1,000	1,000	0	CERT Training
540000	Travel Expense	218	92	1,000	1,000	0	
541002	Communications Recurring	21,540	10,799	14,420	14,904	484	Radio User Fees
542000	Postage	20	43	500	500	0	
543000	Utilities Expense	62,545	77,673	75,000	99,200	24,200	
544000	Rentals & Leases	37,372	4,225	7,000	6,246	(754)	Radio Rental Fees
545003	Vehicle Insurance	244	736	1,000	1,250	250	
546001	Building/Equipment Repairs	78	446	5,000	5,000	0	
546003	Vehicle Repair	824	1,459	2,000	4,000	2,000	
546004	Maintenance Agreements	23,379	8,404	0	5,000	5,000	Moved to Fund 128 EMPG
546006	Small Tools & Equipment	153	559	0	0	0	
547000	Printing & Binding	5,216	61	0	0	0	
548001	Promotional Activities	0	542	0	0	0	
549000	Other Current Chrgs & Obligation	60	118	500	500	0	
551000	Office Supplies	706	115	1,000	1,000	0	
551001	Office Equipment	1,235	146	0	0	0	
552001	Gas, Oil & Lubricants	2,389	2,196	3,750	4,550	800	
552002	Other Operating Expenses	1,246	1,098	1,500	2,500	1,000	
552005	Clothing & Wearing Apparel	480	1,242	2,000	2,000	0	Protective Gear and Uniforms
552006	Data Processing Software	833	0	0	0	0	
554001	Publications & Memberships	821	695	1,500	1,500	0	
555001	Training/Educational Cost	549	450	1,000	1,000	0	
	Total Operating Expenditures	160,279	112,486	118,170	151,150	32,980	
564000	Equipment	0	0	39,000	0	(39,000)	
	Total Capital Expenditures	0	0	39,000	0	(39,000)	
582005	Flagler Volunteer Services	10,200	0	12,000	12,000	0	Flagler Volunteer Services
	Total Grants and Aids	10,200	12,000	12,000	12,000	0	
Total Expenditures						Overall Expenditure Increase/Decrease:	
		465,243	596,724	674,945	711,662	36,717	5.44%

Emergency Management - EMPG Grant

General Fund

Fund 1001 Div. 8001	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments				
Expenditures											
525- Emergency and Disaster Relief Services											
512000	Regular Salaries	16,785	0	0	0	0	This grant was moved to Fund 1128				
52XXXX	Employee Benefits	6,076	376	0	0	0					
Total Personnel Services		22,861	376	0	0	0					
540000	Travel Expenses	6	0	0	0	0					
541001	Devices and Accessories	1,136	0	0	0	0					
543000	Utilities Expense	7,000	7,500	0	0	0					
546001	Building/Equipment Repairs	198	0	0	0	0					
546003	Vehicle Repair	0	5,792	0	0	0					
546006	Small Tools & Equipment	7,140	14,553	0	0	0					
551001	Office Equipment	18,788	2,945	0	0	0					
552002	Other Operating Expenses	5,981	864	0	0	0					
552005	Clothing & Wearing Apparel	190	0	0	0	0					
555001	Training/Educational Cost	0	1,795	0	0	0					
Total Operating Expenditures		40,439	33,449	0	0	0					
564000	Equipment	4,745	28,054	0	0	0					
Total Capital Expenditures		4,745	28,054	0	0	0					
Total Expenditures						68,045	61,879	0	0	0	0.00%

Overall Expenditure Increase/Decrease:

Description:

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

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

Emergency Management - EMPA Grant

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
534006	Other Contracted Services	0	18,417	0	0	0	This grant was moved to Fund 1128
540000	Travel Expenses	1,901	1,303	0	0	0	
541001	Devices and Accessories	289	6,907	0	0	0	
541002	Communications	0	237	0	0	0	
545003	Vehicle Insurance	729	0	0	0	0	
546003	Vehicle Repair	204	0	0	0	0	
546004	Maintenance Agreements	16,264	24,643	0	0	0	
546006	Small Tools & Equipment	40,923	22,372	0	0	0	
549002	Service Awards/Recognition	175	0	0	0	0	
551000	Office Supplies	530	806	0	0	0	
551001	Office Equipment	3,140	14,849	0	0	0	
552001	Gas, Oil & Lubricants	469	0	0	0	0	
552002	Other Operating Expenses	2,120	2,951	0	0	0	
552005	Clothing & Wearing Apparel	480	0	0	0	0	
552006	Data Processing Software	44,625	0	0	0	0	
554001	Publications/Memberships	584	638	0	0	0	
555002	Conference/Seminar Registration	3,300	2,300	0	0	0	
	Total Operating Expenditures	115,733	95,423	0	0	0	
564000	Equipment	0	28,922	0	0	0	
	Total Capital Expenditures	0	28,922	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		115,733	124,345	0	0	0	0.00%

Description:

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

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

Emergency Management - HazMat Facilities Grant

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
	Expenditures						
534006	Other Contracted Services	0	0	0	0	0	
546001	Small Tools and Equipment	1,917	2,301	2,500	2,000	(500)	
551000	Office Supplies	156	0	0	500	500	
552002	Other Operating Expenses	0	43	0	0	0	
	Total Operating Expenditures	2,073	2,344	2,500	2,500	0	
	Total Expenditures	2,073	2,344	2,500	2,500	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

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

Emergency Management - Homeland Security Grant

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
534006	Other Contracted Services	7,200	60,960	0	0	0	WebEOC Development and Training
546004	Maintenance Agreements	31,044	19,010	0	0	0	WebEOC Annual Maintenance
555001	Training/Educational Cost	0	8,400	0	0	0	
	Total Operating Expenditures	38,244	88,370	0	0	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	38,244	88,370	0	0	0	0.00%

Description:

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

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

Emergency Management - CERT Grant

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
	Expenditures						
541001	Devices and Accessories	183	0	0	0	0	
546006	Small Tools & Equip	2,369	0	0	0	0	
551000	Office Supplies	606	0	0	0	0	
552002	Other Operating Expenses	1,842	0	0	0	0	
	Total Operating Expenditures	5,000	0	0	0	0	
	Total Expenditures	5,000	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

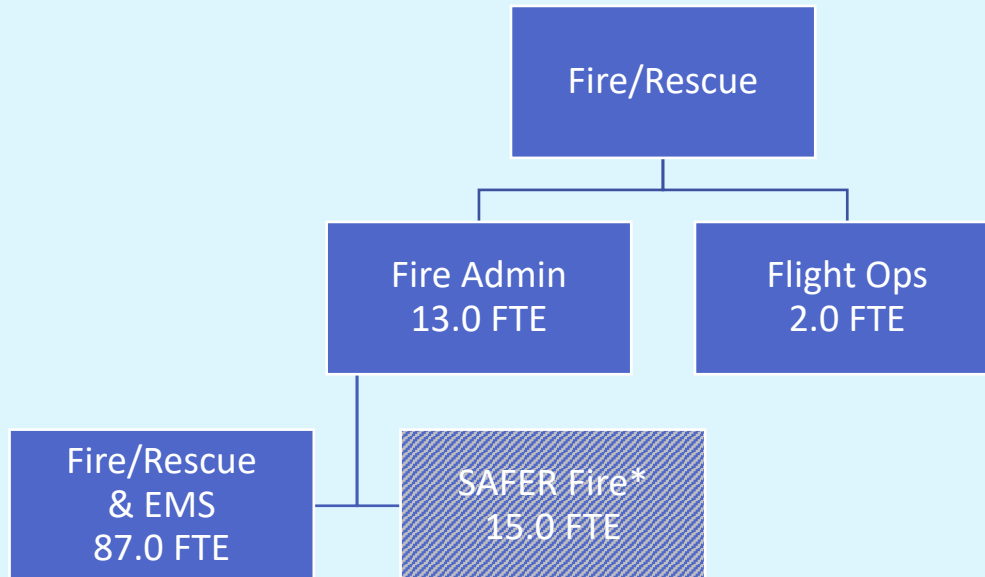
Description:

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

Fire/Rescue - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Expenditures						
Fire Admin - Personnel	0	695	1,349,797	1,734,658	384,861	
Fire Admin - Operating	0	0	36,159	20,444	(15,715)	
Fire/Rescue & EMS - Personnel	9,473,029	9,276,438	8,561,852	10,520,838	1,958,986	
Fire/Rescue & EMS - Operating	1,188,253	1,296,079	1,482,647	1,676,294	193,647	
Fire/Rescue & EMS - Capital	579,982	886,462	564,000	1,619,000	1,055,000	
Fire/Rescue & EMS - Debt Service	102,808	50,479	0	0	0	
Flight Ops - Personnel	318,184	320,900	304,493	330,174	25,681	
Flight Ops - Operating	384,060	263,714	325,514	359,614	34,100	
Flight Ops - Capital	4,083	0	60,000	0	(60,000)	
EMS Grant - Operating	9,145	0	0	0	0	
EMS Grant - Capital	4,340	0	0	0	0	
Total Expenditures	12,063,884	12,094,767	12,684,462	16,261,022	3,576,560	Overall Expenditure Increase/Decrease: 28.20%



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

Description

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

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

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

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



Primary Functions

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

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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 2022-2023

- 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

Strategic Objectives

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

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Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Annual Training Expense	\$	\$14,589	\$12,594	\$17,750	\$83,925
2. Medical Transports	#	7,574	8,790	9,744	10,700
3. Emergency Response - Fire Related Calls	#	909	811	871	863
4. Emergency Response - EMS Related Calls	#	12,070	12,242	13,329	13,795
5. Fire Prevention: Annual Fire Safety Inspections	#	40	24	208	242

Major Initiatives / Highlights

- Continued administration of FEMA SAFER Grant program (\$3.26 million)
- Support Flagler County Department of Health’s effort to implement its “Coordinated Opioid Recovery Program (CORE)” using the department’s Community Paramedics
- Replaced a Marine Rescue Team “side-by-side” all terrain unit
- Placed orders for the purchase of two fire engines to be delivered in September of 2023

Fire/Rescue - Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1120	Description	FY 18-19	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	0	207	856,566	1,098,923	242,357	6.6% & FY 22 1/2 Year Fund Positions Fully Funded
514000	Overtime	0	297	38,181	56,591	18,410	
52XXXX	Employee Benefits	0	191	455,050	579,144	124,094	
	Total Personnel Services	0	695	1,349,797	1,734,658	384,861	
541002	Communications Recurring	0	0	3,305	4,056	751	Radio User Fees
544000	Rentals & Leases	0	0	11,062	12,888	1,826	Radio Rental Fees
551001	Office Equipment	0	0	19,400	0	(19,400)	
552005	Clothing & Wearing Apparel	0	0	2,392	3,500	1,108	Staff Uniforms
	Total Operating Expenditures	0	0	36,159	20,444	(15,715)	
	Total Expenditures	0	695	1,385,956	1,755,102	369,146	Overall Expenditure Increase/Decrease: 26.63%

Fire/Rescue & EMS

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 11XX	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	5,138,213	5,074,722	2,243,312	2,811,948	568,636	Union Negotiated Rates
514000	Sick & Relief/Holiday Overtime	632,779	575,446	284,431	359,165	74,734	
515000	Firefighters Supplemental	22,693	22,666	12,600	25,200	12,600	
514001	Scheduled Overtime	369,469	364,788	190,486	227,561	37,075	
513001	Special Team Pay	59,000	65,100	73,200	73,200	0	
52XXXX	Employee Benefits	3,250,875	3,173,716	1,514,622	1,833,670	319,048	
526- Ambulance and Rescue Services							
512000	Regular Salaries	0	0	2,243,312	2,811,948	568,636	Union Negotiated Rates
514000	Sick & Relief/Holiday Overtime	0	0	284,431	319,165	34,734	
515000	Firefighters Supplemental	0	0	12,600	0	(12,600)	
514001	Scheduled Overtime	0	0	207,592	227,561	19,969	
52XXXX	Employee Benefits	0	0	1,495,266	1,831,420	336,154	
	Total Personnel Services	9,473,029	9,276,438	8,561,852	10,520,838	1,958,986	
522- Fire Control							
531000	Professional Services	30,600	73,900	31,682	34,482	2,800	Lifescan
534006	Other Contracted Services	211,942	190,983	15,495	15,585	90	Inspections/Testing
534010	Governmental Services	0	2,135	0	0	0	
540000	Travel Expense	7,125	8,474	12,500	12,500	0	Volunteer Fire Fighter Reimbursement
541001	Devices and Accessories	5,840	51	2,000	3,382	1,382	
541002	Communications Recurring	45,377	43,378	24,914	24,988	74	Radio User Fees
541003	Communications Inst/Repr	1,970	555	2,500	2,500	0	
542000	Postage Expense	669	412	400	400	0	
543000	Utilities Expense	39,252	41,041	24,809	29,319	4,510	
544000	Rentals & Leases	74,665	76,809	32,248	30,620	(1,628)	Radio Rentals
545001	General Liability Insurance	17,373	14,346	14,522	25,522	11,000	FF Cancer Coverage
545003	Vehicle Insurance	16,914	15,010	6,899	28,382	21,483	Collision Insurance Added
546001	Bldg/Equip Repairs	3,906	6,621	2,500	2,500	0	Repairs to Fire Stations, Equipment, & Training Tower
546003	Vehicle Repair	179,136	179,084	90,000	125,000	35,000	
546004	Maintenance Agreements	48,760	14,029	25,045	38,139	13,094	
546006	Small Tools & Equipment	48,024	23,667	69,757	50,000	(19,757)	
547000	Printing & Binding	1,286	422	1,000	1,000	0	
548001	Promotional Activities	3,084	861	2,500	2,500	0	
549000	Other Current Chgs	1,353	2,035	8,252	8,252	0	Uniform Cleaning, Alterations, & Repairs
549002	Service Awards/recognition	0	1,790	0	0	0	
549008	Write offs/shortages	0	95	0	0	0	
551000	Office Supplies	1,427	2,302	1,500	1,500	0	

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Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 11XX	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
522- Fire Control Continued							
551001	Office Equipment	1,178	1,346	1,500	1,500	0	
552001	Gas, Oil & Lubricants	92,243	102,159	60,000	60,000	0	
552002	Other Operating Expenses	41,160	36,228	10,965	10,465	(500)	
552005	Clothing & Wearing Apparel	62,591	175,545	116,764	116,764	0	Uniforms & Bunker Gear
552006	Data Processing Software	41,410	49,980	13,599	5,330	(8,269)	
552007	Ambulance Drugs	180,002	206,093	0	0	0	
554001	Publications/Memberships	6,145	5,005	3,695	3,695	0	
555001	Training/Educational Cost	14,589	12,954	4,520	4,520	0	
555002	Conference/Seminar Registration	1,795	875	1,500	1,500	0	
526- Ambulance and Rescue Services							
531000	Professional Services	0	0	62,564	65,042	2,478	Medical Director & Lifescan
534006	Other Contracted Services	0	0	169,890	169,200	(690)	Ambulance Billing
540000	Travel Expense	0	0	1,000	1,000	0	
541001	Devices and Accessories	0	0	2,000	3,382	1,382	
541002	Communications Recurring	0	0	24,914	24,988	74	Radio User Fees
541003	Communications Inst/Repr	0	0	2,500	2,500	0	
542000	Postage Expense	0	0	400	400	0	
543000	Utilities Expense	0	0	16,088	19,597	3,509	
544000	Rentals & Leases	0	0	31,408	29,660	(1,748)	Radio Rentals
545001	General Liability Insurance	0	0	379	405	26	
545003	Vehicle Insurance	0	0	7,835	29,380	21,545	Collision Insurance Added
546001	Bldg/Equip Repairs	0	0	2,500	2,500	0	
546003	Vehicle Repair	0	0	90,000	125,000	35,000	
546004	Maintenance Agreements	0	0	58,662	84,980	26,318	
546006	Small Tools & Equipment	0	0	31,757	5,000	(26,757)	Opti-Com Decision Unit Approved
547000	Printing & Binding	0	0	1,000	1,000	0	
548001	Promotional Activities	0	0	3,000	3,000	0	
549000	Other Current Chgs	0	0	3,552	3,552	0	ALS Transport License, Uniform Cleaning & Repairs
549005	Bank Analysis Fees	8,437	7,894	8,000	8,000	0	

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Fire/Rescue & EMS

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 11XX	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
526- Ambulance and Rescue Services Continued							
551000	Office Supplies	0	0	1,500	1,500	0	
551001	Office Equipment	0	0	1,500	1,500	0	
552001	Gas, Oil & Lubricants	0	0	60,000	60,000	0	
552002	Other Operating Expenses	0	0	13,910	13,410	(500)	Oxygen, CPR Cards, Janitorial Supplies
552005	Clothing & Wearing Apparel	0	0	36,763	36,763	0	Staff Uniforms
552006	Data Processing Software	0	0	45,479	37,210	(8,269)	Patient Care Reporting
552007	Ambulance Drugs	0	0	210,000	210,000	0	Supplies & Drugs to Stock Vehicles
554001	Publications/Memberships	0	0	2,000	2,000	0	
555001	Training/Educational Cost	0	0	11,530	93,530	82,000	Paramedic Licensures & State Certifications
555002	Conference / Seminar Reg	0	0	1,450	1,450	0	
	Total Operating Expenditures	1,188,253	1,296,079	1,482,647	1,676,294	193,647	
522- Fire Control							
564000	Equipment	579,982	886,462	289,000	1,244,000	955,000	Rolling Stock Replacement, See Below
526- Ambulance and Rescue Services							
564000	Equipment	0	0	275,000	375,000	100,000	
	Total Capital Expenditures	579,982	886,462	564,000	1,619,000	1,055,000	
522- Fire Control							
571002	Principal on Loan for Equipment	97,460	49,940	0	0	0	Debt Paid Off in FY21
572002	Interest on Loan	5,348	539	0	0	0	
	Total Debt Service Expenditures	102,808	50,479	0	0	0	
	Total Expenditures	11,344,072	11,509,458	10,608,499	13,816,132	3,207,633	Overall Expenditure Increase/Decrease: 30.24%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Saber Engine	622,000	Ref # 899
Saber Engine	622,000	Ref # 918
Med Duty Ambulance	375,000	
Total	1,619,000	

Description

The Flight Operations Division provides 12-hour immediate response and recovery public safety services for all of Flagler County for the purposes of wildfire suppression/detection, air ambulance services, law enforcement support, and search & rescue operations. The remaining 12-hour operational periods Flagler County utilizes mutual aid agencies for emergency response. This division has two employees that operate and maintain the FireFlight helicopter. FireFlight has four primary missions prioritized as wildfire mitigation as its first priority, air medical transport as its second priority, and law enforcement as its third priority, and search & rescue as its fourth priority.



Flight Operations provides wildfire and structural fire support as directed by incident commanders. Flight Operations also provides E911 EMS helicopter transport for trauma patients and other medical emergencies. Flight Operations plans and participates with all local law enforcement agencies to provide aerial surveillance on request, as well as search and rescue operations. 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 support efficiently and effectively when requested. Flight Operations is an integral part of mitigation and response for containment of wildfires in Flagler County. Since FireFlight went into service in January 2002, it has flown over 1,000 hours and delivered nearly 2 million gallons of water on wildfires. Operational mandates for Flight Operations include directives from the Federal Aviation Authority, Department of Homeland Security, Department of Defense, Florida 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
- ❖ Provide air transport for medical patients
- ❖ Maintain the helicopter following Federal requirements
- ❖ Provide public education and training on FireFlight’s capabilities
- ❖ Train and exercise with all public safety agencies in Flagler County
- ❖ Provide reconnaissance, search & rescue for law enforcement and Fire Rescue
- ❖ Provide damage assessments after disaster events for Emergency Management

Goals FY 2022-2023

- 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 to operate within financial resource limits
- Future Vision – Strategically identify and respond to critical opportunities and challenges to enhance services provided and quality of life

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. EMS Flights	#	35	33	23	24
2. Fire Reconnaissance Flights	#	121	135	168	170
3. Fire Suppression Flights	#	12	14	15	15
4. Mutual Aid Fire Flights	#	0	0	2	0
5. Law Enforcement Flights	#	46	49	56	60
6. Maintenance Flights	#	7	10	11	12
7. Search & Rescue Flights	#	13	11	7	10
8. Training Flights	#	24	27	32	28
9. Community Service Flights	#	66	32	25	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
- Filled the Chief Pilot Vacancy cause by retirement of the previous Chief Pilot following 24 years of service.
- Flight Operations passed all FAA base inspections, maintenance records check and FAA/DOT Drug/Alcohol Program Inspection
- Pilots and flight medics completed in house water survival-training course
- Director of Maintenance completed two 100-hour inspections, and one annual inspection.
- Supported Flagler County Land Management and Department of Environmental Protection prescribed burns.
- Responded mutual aid to Volusia County for wildfire incidents threatening to enter Flagler County. FireFlight operations successfully helped to keep these fires from entering Flagler County.

Fire/Rescue - Flight Operations

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 1105	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/-	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	215,595	218,539	204,776	218,296	13,520	
52XXXX	Employee Benefits	102,589	102,361	99,717	111,878	12,161	
	Total Personnel Services	318,184	320,900	304,493	330,174	25,681	
531000	Professional Services	120	140	375	1,495	1,120	Lifescan & FAA Required Drug Screenings
534006	Other Contracted Services	1,143	2,737	3,460	3,460	0	
540000	Travel/Training	3,384	4,912	5,300	6,300	1,000	
541001	Devices and Accessories	0	15	300	300	0	
541002	Communications Recurring	2,600	2,414	2,760	3,696	936	
541003	Communications Inst/Rep	0	1,680	2,000	2,000	0	
542000	Postage Expense	1,888	2,124	1,400	1,400	0	
543000	Utilities Expense	4,135	3,553	4,560	4,560	0	
544000	Rentals & Leases	22,090	26,234	24,000	25,668	1,668	Hangar Rent and Radio Rental Fees
545003	Vehicle Insurance	240	2,242	300	330	30	
545004	Property/Casualty Insurance	41,192	47,303	50,000	55,000	5,000	
546001	Building/Equip Repairs	7,355	860	13,100	3,100	(10,000)	
546003	Vehicle Repair	198,049	59,818	67,645	67,645	0	
546004	Maintenance Agreements	46,466	43,440	82,015	83,500	1,485	Flight Support
546006	Small Tools & Equipment	6,538	10,590	2,000	3,000	1,000	
547000	Printing and Binding	500	0	0	0	0	
549000	Other Current Charges	50	0	0	0	0	
551000	Office Supplies	107	104	300	300	0	
551001	Office Equipment	0	104	750	750	0	
552001	Gas, Oil & Lubricants	1,132	1,209	2,025	2,500	475	
552002	Other Operating Expenses	1,187	1,972	1,900	1,900	0	
552003	Aviation Oil & Jet Fuel	28,882	23,849	50,000	55,000	5,000	
552005	Clothing & Wearing Apparel	287	1,216	1,560	1,560	0	
552006	Data Processing Software	178	260	0	0	0	
554001	Publications/Memberships	1,899	2,320	2,859	3,200	341	FAA Required Publications/Renewals
555001	Training/Educational Cost	14,638	24,618	6,905	32,950	26,045	
	Total Operating Expenditures	384,060	263,714	325,514	359,614	34,100	
564000	Equipment	4,083	0	60,000	0	(60,000)	FY22 Approved DU, Crash Resistant Fuel Tank
	Total Capital Expenditures	4,083	0	60,000	0	(60,000)	
Total Expenditures		706,327	584,614	690,007	689,788	(219)	Overall Expenditure Increase/Decrease: -0.03%

Fire/Rescue - EMS Grant

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
526- Ambulance and Rescue Services							
546006	Small Tools & Equip	4,895	0	0	0	0	
552007	Ambulance Drugs	4,250	0	0	0	0	
	Total Operating Expenditures	9,145	0	0	0	0	
564000	Equipment	4,340	0	0	0	0	
	Total Capital Expenditures	4,340	0	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		13,485	0	0	0	0	0.00%

Description:

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

Non-Departmental - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Expenditures						
Value Adjustment Board - Operating	6,036	6,157	10,350	10,350	0	
Medical Examiner - Operating	418,011	424,234	511,569	510,000	(1,569)	
Medical Examiner - Grants & Aids	22,481	24,687	26,658	27,000	342	
Law Enforcement Education - Operating	0	0	51,838	56,537	4,699	
Interfund Transfers	2,074,050	2,812,422	12,652,799	5,035,730	(7,617,069)	
Pooled Expenditures - Personnel	9,895	13,092	0	0	0	
Pooled Expenditures - Operating	1,431,623	1,677,618	1,495,694	1,646,727	151,033	
Pooled Expenditures - Capital	115,640	0	0	1,000,000	1,000,000	
Pooled Expenditures - Grants & Aids	820,273	830,776	846,034	878,515	32,481	
Pooled Expenditures - Debt Service	454,643	1,041,536	85,000	85,000	0	
FCSO Expenditures - Operating	0	0	0	1,088,843	1,088,843	
Tax Increment Value	1,478,083	1,586,293	1,887,448	2,001,500	114,052	
Reserves	0	0	24,919,913	26,542,505	1,622,592	
Capital Improvements	755,463	325,490	0	0	0	
General Liability Insurance	830,232	904,770	961,600	1,265,000	303,400	
Total Expenditures	8,416,430	9,647,075	43,448,903	40,147,707	(3,301,196)	Overall Expenditure Increase/Decrease: -7.60%

Fund 1001 Div. 4902	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
513 - Financial and Administrative							
531000	Professional Services	5,951	6,157	8,300	8,300	0	Outside Legal Counsel for VAB
542000	Postage Expense	1	0	50	50	0	
549004	Advertising	84	0	2,000	2,000	0	
	Total Operating Expenditures	6,036	6,157	10,350	10,350	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	6,036	6,157	10,350	10,350	0	0.00%

Description:

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

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

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

Fund 1001 Div. 4905	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
527- Medical Examiners							
531004	Medical Examiner Expense	383,874	396,165	481,569	470,000	(11,569)	Estimated Decrease based on Current Year Actuals
534007	Medical Examiner Transport	34,137	28,069	30,000	40,000	10,000	New Contract in FY 21
	Total Operating Expenditures	418,011	424,234	511,569	510,000	(1,569)	
581002	Medical Examiner Building	22,481	24,687	26,658	27,000	342	
	Total Grants & Aids	22,481	24,687	26,658	27,000	342	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	440,492	448,921	538,227	537,000	(1,227)	-0.23%

Description:

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

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

Service Objectives:

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

Law Enforcement Education Funds

General Fund

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9210	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
521- Law Enforcement							
549006	Law Enf Education Fund Reimbursement	0	0	51,838	56,537	4,699	
	Total Operating Expenditures	0	0	51,838	56,537	4,699	
	Total Expenditures	0	0	51,838	56,537	4,699	Overall Expenditure Increase/Decrease: 9.06%

Description:

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

Interfund Transfers

General Fund

Fund 1001 Div. 4903	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
581- Inter-Fund Group Transfers Out							
591008	Fund 1105 (Legal Aid)	19,140	29,324	27,074	24,424	(2,650)	Subsidy for Legal Aid Fund
591008	Fund 1128 (Grants)	0	16,042	36,439	0	(36,439)	
591008	Fund 1143 (SHIP)	58,508	68,232	0	0	0	SHIP Personnel
591008	Fund 1153 (CDBG - Urban Development)	42,000	0	0	0	0	CDBG Personnel
591008	Fund 1182 (Public Safety Comm. Network)	360,208	350,000	700,000	2,000,000	1,300,000	Transfer to Public Safety Comm. Network
591008	Fund 1184 (Disaster Relief Fund)	1,500,000	0	0	0	0	
591008	Fund 1187 (Capital Preservation)	0	0	735,000	605,500	(129,500)	Capital Preservation Projects
591008	Fund 1197 (Drug Court)	67,707	102,863	60,000	133,753	73,753	Subsidy for Court Innovations
591008	Fund 1198 (Teen Court)	26,487	0	50,494	46,645	(3,849)	Subsidy for Teen Court Program
591008	Fund 1215 (New FCSO Ops)	0	10,000	323,792	1,405,908	1,082,116	New Sheriffs Office Ops Center Debt Service
591008	Fund 1316 (CIP)	0	0	5,600,000	0	(5,600,000)	Library & Public Health Mitigation/Prevention Center
591008	Fund 1316 (CIP)	0	0	4,100,000	400,000	(3,700,000)	Westside Fire Station
591008	Fund 1316 (CIP)	0	0	300,000	419,500	119,500	Technology Projects
591008	Fund 1316 (CIP)	0	0	120,000	0	(120,000)	Graham Swamp Bathroom
591008	Fund 1316 (CIP)	0	0	175,000	0	(175,000)	Hammock CC Pickleball Split Funded w/ Impact Fees
591008	Fund 1316 (CIP)	0	0	400,000	0	(400,000)	Southern Library Design
591008	Fund 1316 (CIP)	0	0	25,000	0	(25,000)	Wadsworth Park Electrical
591008	Fund 1404 (Beverly Beach)	0	1,700,000	0	0	0	Formally Recognize Interfund Loan to Fund 1404
591008	Fund 1501 (Health Insurance)	0	535,961	0	0	0	
Total Interfund Transfers		2,074,050	2,812,422	12,652,799	5,035,730	(7,617,069)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		2,074,050	2,812,422	12,652,799	5,035,730	(7,617,069)	-60.20%

Pooled Expenditures

General Fund

Fund 1001 Dept. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
519- Other General Governmental Services							
525000	Unemployment Compensation Expense	9,895	13,092	0	0	0	Moved to Human Resources
	Total Personnel Services	9,895	13,092	0	0	0	
513- Financial and Administrative							
531000	Professional Services	26,799	26,621	28,000	28,000	0	Investment Advisory fees, Wells Custodian Fee
532000	CPA Fees	206,250	180,500	215,000	215,000	0	
534006	Other Contracted Services	0	0	18,000	30,500	12,500	PA Charges, Indirect Cost Study
541002	Communications Recurring	0	0	1,500	1,000	(500)	TC Charges Previously Budgeted in 001-0500
541003	Communications Inst/Repair	0	4,124	0	0	0	
542000	Postage	0	0	47,500	47,500	0	PA \$33K/TC \$14.5K Prev. Budgeted in 001-0400/0500
549000	Other Current Charges	0	10,000	1,000	1,000	0	TC Charges Previously Budgeted in 001-0500
519- Other General Governmental Services							
534012	Taxes & Assessments	69,559	41,334	0	0	0	Assessments for County Owned Tax Certificates
541002	Communications Recurring	119,496	35,648	114,496	240,000	125,504	Internet - Co,SOE,Tax Coll,FCSO, Local Phone Svc - SOE
543000	Utilities Expense	5,227	5,689	0	0	0	Transferred to General Services - Facilities
546003	Vehicle Repair	21,475	16,911	22,000	25,000	3,000	City of Flagler Beach Repairs Offset by Revenue
549018	Employee Educational Reimbursement	15,123	19,686	0	0	0	Moved to Human Resources
549004	Advertising	1,469	3,876	500	2,000	1,500	Public Notice Regarding Outstanding Checks
549005	Bank Analysis Fees	21,361	32,945	28,000	35,000	7,000	Percentage Based on Amount of Transactions
552001	Gas, Oil & Lubricants	495,502	521,531	500,000	750,000	250,000	Fuel Purchases to O/S Agencies (Sheriff)-Offset by Rev.
554002	Membership - NEFRC	44,080	44,080	0	0	0	Moved to BOCC Budget
521- Law Enforcement							
541002	Communications Recurring	61,560	67,716	78,192	0	(78,192)	FCSO Radio Rental Moved
544000	Rentals & Leases	200,438	200,438	200,439	0	(200,439)	FCSO Radio Rental Moved
523- Detention and/or Correction							
531003	Medical Services - Prisoner	142,984	238,710	200,000	230,000	30,000	Inmate Medical Services
525- Emergency and Disaster Relief Services							
541002	Communications Recurring	0	7,260	7,920	8,580	660	User Fees for Go Kits
544000	Rentals and Leases	0	33,147	33,147	33,147	0	Radio Rentals for Go Kits
549000	Other Current Charges	0	186,994	0	0	0	Repayment of FEMA Reimbursements
559- Other Economic Environment							
534006	Other Contracted Services	300	408	0	0	0	Billboard License Renewal & Permit Fees
	Total Operating Expenditures	1,431,623	1,677,618	1,495,694	1,646,727	151,033	

(continued on next page)

Pooled Expenditures

General Fund

Fund 1001 Div. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments				
Expenditures (continued)											
513- Financial and Administrative											
564000	Equipment	0	0	0	1,000,000	1,000,000	Strategic Plan Implementation				
519- Other General Governmental Services											
564000	Equipment	115,640	0	0	0	0	SOE - Digital Scanner & Mail Ballot Processor				
	Total Capital Expenditures	115,640	0	0	1,000,000	1,000,000					
Expenditures (continued)											
582005	RSVP - Social Services	25,000	25,000	0	0	0	Flagler Volunteer Services - Moved to Human Services				
522- Fire Control											
581008	Division of Forestry	18,472	18,472	0	0	0	Fire Control Assessment - Moved to Land Management				
562- Health Services											
581005	Aid to Health Department	275,000	275,000	275,000	275,000	0					
583012	Flagler Humane Society	210,975	224,505	236,884	276,000	39,116	Estimated Contract Increase				
572- Parks and Recreation											
581006	Aid to Flagler Beach - Lifeguards	72,500	82,500	84,150	95,975	11,825	Estimated CPI Increase				
590- Proprietary - Other Non-Operating Disbursements											
581001	Aid to School Board - Driver Education	0	0	30,000	30,000	0	Dori Slosberg				
689- Other Circuit Court- Juvenile											
581003	Juvenile Justice - Detention	218,326	205,299	220,000	201,540	(18,460)	Juvenile Detention Svcs - Increase Based on State FY				
	Total Grants and Aids	820,273	830,776	846,034	878,515	32,481					
517- Debt Service Payments											
571001	Principal	429,000	1,033,000	0	0	0					
572002	Interest	15,745	2,822	60,000	60,000	0	Tax Anticipation Note				
573000	Other Debt Service Cost	9,898	5,714	25,000	25,000	0	Tax Anticipation Note - Admin Fees				
	Total Debt Service	454,643	1,041,536	85,000	85,000	0					
Total Expenditures						2,832,074	3,563,022	2,426,728	3,610,242	1,183,514	Overall Expenditure Increase/Decrease: 48.77%

Fund 1001		Actual	Actual	Adopted	Adopted	Changes	
Div. 9205	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
521- Law Enforcement							
534006	Other Contracted Services	0	0	0	53,487	53,487	Custodial, Water Treatment & Stove Inspections
543000	Utilities Expense	0	0	0	198,860	198,860	Electric & Water/Sewer
546001	Bldging/Equpt Repairs	0	0	0	34,600	34,600	General Repairs & Maintenance
546003	Vehicle Repair	0	0	0	626,000	626,000	Repairs to Vehicles & Insurance Deductibles
546004	Maintenance Agreements	0	0	0	175,646	175,646	CAD Software & Water Softener
549000	Other Current Chrgs	0	0	0	250	250	DEP Fuel Tank Inspections
	Total Operating Expenditures	0	0	0	1,088,843	1,088,843	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		0	0	0	1,088,843	1,088,843	100.00%

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.

Tax Increment Value

General Fund

Fund 1001 Div. 4901	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Expenditures							
581- Inter-Fund Group Transfers Out							
581014	Town of Marineland CRA	0	37,994	42,512	49,300	6,788	
581010	City of Flagler Beach CRA	181,234	198,309	218,269	272,242	53,973	
581011	City of Palm Coast CRA	1,296,849	1,349,990	1,626,667	1,679,958	53,291	
	Total Grants and Aids	1,478,083	1,586,293	1,887,448	2,001,500	114,052	
						Overall Expenditure Increase/Decrease:	
Total CRA Expenditures		1,478,083	1,586,293	1,887,448	2,001,500	114,052	5.70%

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

Description	Amount
Current Year (2022) Certified Taxable Value	\$ 59,842,929
Base Year (2001) Taxable Value	- \$ 24,154,210
	<u>35,688,719</u>
Tax Increment Value (difference divided by 1000)	35,689
	x <u>95%</u>
CRA Taxable Value Subject to Increment Payment	\$ 33,904
Multiplied by est. FY 22-23 County Millage Rate (Mills)	<u>8.0297</u>
Estimated FY 22-23 TIF Payment	\$ 272,242

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

Description	Amount
Current Year (2022) Certified Taxable Value	\$ 11,676,296
Base Year (2002) Taxable Value	- \$ 5,213,466
	<u>6,462,830</u>
Tax Increment Value (difference divided by 1000)	6,463
	x <u>95%</u>
CRA Taxable Value Subject to Increment Payment	\$ 6,140
Multiplied by est. FY 22-23 County Millage Rate (Mills)	<u>8.0297</u>
Estimated FY 22-23 TIF Payment	\$ 49,300

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

Description	Amount
Current Year (2022) Certified Taxable Value	\$ 260,320,493
Base Year (2003) Taxable Value	- \$ 40,091,077
	<u>220,229,416</u>
Tax Increment Value (difference divided by 1000)	220,229
	x <u>95%</u>
CRA Taxable Value Subject to Increment Payment	\$ 209,218
Multiplied by est. FY 22-23 County Millage Rate (Mills)	<u>8.0297</u>
Estimated FY 22-23 TIF Payment	\$ 1,679,958

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

Description	Amount
Current Year (2022) Certified Taxable Value	\$ 67,957,612
Base Year (2006) Taxable Value	- \$ 68,433,905
	<u>(476,293)</u>
Tax Increment Value (difference divided by 1000)	(476)
	x <u>95%</u>
CRA Taxable Value Subject to Increment Payment	\$ (452)
Multiplied by est. FY 22-23 County Millage Rate (Mills)	<u>8.0297</u>
Estimated FY 22-23 TIF Payment	\$ (3,634)

Reserves

General Fund

Fund 1001 Div. 5000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Reserves							
598010	Reserve for Contingency	0	0	5,327,006	5,609,769	282,763	5.4% of Operating Revenues for Fund Balance
598020	Reserve for Designated Future Use	0	0	17,211,354	18,025,916	814,562	2/12 ^{ths} Budgeted as Ending Fund Balance in FY 23
598030	Reserve for Personnel Services	0	0	200,000	200,000	0	
598066	Library Palm Coast Branch	0	0	0	200,712	200,712	
598040	Vessel Registration	0	0	197,696	139,428	(58,268)	
598050	Library Passport Reserve	0	0	75,000	191,823	116,823	
598050	Solid Waste Debt Retirement	0	0	225,000	225,000	0	
598050	River Club - 1st Amendment - Land	0	0	16,959	16,959	0	DRI Fees
598050	River Club - 2nd Amendment	0	0	595	595	0	DRI Fees
598050	Plantation Bay Amendment	0	0	9,661	9,661	0	DRI Fees
598050	Matanzas Shore DRI Amendment	0	0	2,694	2,694	0	DRI Fees
598050	Fire EMS Facility PC Plant	0	0	240,902	240,902	0	
598050	Reserve - Fire Service Flagler Polo	0	0	12,320	12,320	0	
598050	Grand Haven DRI Amendment	0	0	677	677	0	DRI Fees
598050	Harbor View	0	0	24,265	24,265	0	
598050	Bulow Plantation DRI	0	0	8,075	8,075	0	DRI Fees
598050	Matanzas Shore	0	0	5,709	5,709	0	
598050	Reserve for Future Capital O/L	0	0	112,000	128,000	16,000	Historic Courthouse HVAC/Roof Replacement
598060	Reserve for Helicopter Replacement	0	0	1,250,000	1,500,000	250,000	
Total Reserves		0	0	24,919,913	26,542,505	1,622,592	
							Overall Expenditure Increase/Decrease:
Total Reserves		0	0	24,919,913	26,542,505	1,622,592	6.51%

Capital Improvements

General Fund

Fund 1001 Dept. xxxxx	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
	Facilities Heating & A/C Replacement	26,715	28,352	0	0	0	
	Facilities Roof Replacement	55,250	17,307	0	0	0	
	Land Management Facility Improvements	0	15,912	0	0	0	
	FCSO Evidence Storage	7,465	0	0	0	0	
	FCSO Palm Coast District Office	82,433	248,721	0	0	0	
	FCSO Training Building	600	0	0	0	0	
	SHERIFF'S QUALIFICATN RGE	0	1,425	0	0	0	
	Land & Perm Easemts	0	3,889	0	0	0	
	Library Restroom Renovations	30,601	0	0	0	0	
	Total Dept. 6000 Expenditures	203,064	315,606	0	0	0	
	Bay Drive Park	301,108	0	0	0	0	
	Clegg Property Demolition	179	0	0	0	0	
	Wadsworth Improvements	0	34	0	0	0	
	Total Dept. 6010 Expenditures	301,287	34	0	0	0	
	Inmate Facility Generator	207,701	9,850	0	0	0	
	River to Sea FEMA Repairs	43,411	0	0	0	0	
	Total Dept. 8xxx Expenditures	251,112	9,850	0	0	0	
	Total Expenditures	755,463	325,490	0	0	0	Overall Expenditure Increase/Decrease 0.00%

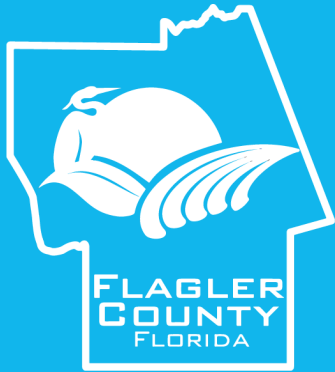
Description:

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

Insurance

General Fund

Fund 1001 Div. 7000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures							
519- Other General Governmental Services							
545001	General Liability Insurance	226,566	228,940	249,600	257,000	7,400	PSSIP, Tank, PGIT General, Inland Marine & Voting
545002	Workers Comp Claims Exp	0	10,000	50,000	38,500	(11,500)	
545004	Property/Casualty Insurance	498,577	543,191	520,000	825,000	305,000	Commercial Property
545005	Public Officials Liability Insurance	89,082	110,451	113,000	120,000	7,000	
545006	Other Insurance & Bonds	3,911	92	9,000	9,000	0	ADP Vehicle Premium, Lease Vehicles
545007	Public Safety AD&D	12,096	12,096	20,000	15,500	(4,500)	Crime Liability & Statutory Death Liability
	Total Operating Expenditures	830,232	904,770	961,600	1,265,000	303,400	
						Overall Expenditure Increase/Decrease	
	Total Expenditures	830,232	904,770	961,600	1,265,000	303,400	31.55%



SECTION 4

SPECIAL REVENUE FUNDS

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

Section 4 - Special Revenue Funds - Appropriation Summary

Department	Adopted FY 21-22	Adopted FY 22-23	Budget Variance	Positions FY 21-22	Positions FY 22-23	Department	Adopted FY 21-22	Adopted FY 22-23	Budget Variance	Positions FY 21-22	Positions FY 22-23
County Transportation Trust						Economic Opportunity	\$ 182,235	\$ 169,856	-6.79%	0.00	0.00
Road & Bridge	\$ 6,284,240	\$ 6,242,537	-0.66%	29.00	29.00						
Constitutional Fuel Tax	\$ 3,814,511	\$ 209,815	-94.50%	0.00	0.00	Special Assessments					
						N. Malacompra Drainage Basin District	204,639	240,613	17.58%	0.00	0.00
						Bimini Gardens MSTU	49,065	54,247	10.56%	0.00	0.00
Law & Legal						Espanola Special Assessment	28,177	29,109	3.31%	0.00	0.00
Legal Aid	45,074	45,074	0.00%	0.00	0.00	Rima Ridge Special Assessment	44,164	42,791	-3.11%	0.00	0.00
Law Enforcement Trust	16,877	81,916	385.37%	0.00	0.00	Daytona North Service District	692,530	523,777	-24.37%	0.00	0.00
Law Library	18,500	19,520	5.51%	0.00	0.00		<u>\$ 1,018,575</u>	<u>\$ 890,537</u>	<u>-12.57%</u>	<u>0.00</u>	<u>0.00</u>
Courthouse Facilities	168,020	171,675	2.18%	0.00	0.00	Housing					
Domestic Violence Trust	29,206	50,735	73.71%	0.00	0.00	State Housing Initiative Partnership Progra	1,096,841	1,870,566	70.54%	0.00	0.00
Alcohol & Drug Abuse Trust	17,022	31,382	84.36%	0.00	0.00	Neighborhood Stabilization Program 3	20,968	50,518	140.93%	0.00	0.00
Court Innovations Technology	1,238,131	888,631	-28.23%	0.00	0.00		<u>\$ 1,117,809</u>	<u>\$ 1,921,084</u>	<u>71.86%</u>	<u>0.00</u>	<u>0.00</u>
Juvenile Diversion	17,120	18,620	8.76%	0.00	0.00	Growth Management					
Crime Prevention	167,653	151,075	-9.89%	0.00	0.00	Planning & Zoning/Code Enforcement	1,390,956	1,688,214	21.37%	5.25	5.85
Court Innovations	232,871	171,198	-26.48%	1.00	1.00	Building	2,058,861	2,674,095	29.88%	13.75	14.15
Teen Court	77,706	82,952	6.75%	1.00	1.00		<u>\$ 3,449,817</u>	<u>\$ 4,362,309</u>	<u>26.45%</u>	<u>19.00</u>	<u>20.00</u>
	<u>\$ 2,028,180</u>	<u>\$ 1,712,778</u>	<u>-15.55%</u>	<u>2.00</u>	<u>2.00</u>	Emergency Communications E-911	\$ 1,048,321	\$ 870,448	-16.97%	4.05	4.05
Tourist Development						Public Safety Communications Network	\$ 1,960,117	\$ 4,097,255	109.03%	1.65	1.65
Capital Projects	2,923,502	3,782,621	29.39%	0.00	0.00	Grants	\$ 1,653,513	\$ 1,450,006	-12.31%	15.00	15.00
Promos & Advertising	3,204,447	5,069,857	58.21%	5.48	5.38	Capital Preservation Fund	\$ 735,000	\$ 605,500	-17.62%	0.00	0.00
Beach Restoration	1,593,711	1,631,568	2.38%	0.00	0.00						
	<u>\$ 7,721,660</u>	<u>\$ 10,484,046</u>	<u>35.77%</u>	<u>5.48</u>	<u>5.38</u>	Total Special Revenue Funds	<u>\$ 40,192,003</u>	<u>\$ 43,355,250</u>	<u>7.87%</u>	<u>76.18</u>	<u>77.08</u>
Environmentally Sensitive Lands											
ESL Old Fund	137,905	134,547	-2.44%	0.00	0.00						
ESL New Fund	5,342,538	6,876,672	28.72%	0.00	0.00						
	<u>\$ 5,480,443</u>	<u>\$ 7,011,219</u>	<u>27.93%</u>	<u>0.00</u>	<u>0.00</u>						
Utility Authority	\$ 22,209	\$ 22,268	0.27%	0.00	0.00						
Impact Fees											
Parks Impact Fee Zone 1	198,066	351,704	77.57%	0.00	0.00						
Parks Impact Fee Zone 2	29,511	29,322	-0.64%	0.00	0.00						
Parks Impact Fee Zone 3	147,474	172,054	16.67%	0.00	0.00						
Parks Impact Fee Zone 4	76,550	127,443	66.48%	0.00	0.00						
Trans. Impact Fee - Old East	2,681,084	2,354,332	-12.19%	0.00	0.00						
Trans. Impact Fee - West	141,677	98,792	-30.27%	0.00	0.00						
Trans. Impact Fee - East New	852,612	852,468	-0.02%	0.00	0.00						
	<u>\$ 3,675,373</u>	<u>\$ 3,305,592</u>	<u>-10.06%</u>	<u>0.00</u>	<u>0.00</u>						

County Transportation Trust Fund - Road & Bridge - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Revenues						
Fuel Taxes	898,650	1,076,517	1,038,636	1,038,636	0	
Intergovernmental Revenue	897,355	1,877,805	1,975,487	1,975,487	0	
Charges for Services	554,483	556,823	350,000	177,000	(173,000)	
Miscellaneous	74,107	7,242	6,000	5,000	(1,000)	
Cash Carry Forward	0	0	2,914,117	3,046,414	132,297	
Total Revenues	2,424,595	3,518,387	6,284,240	6,242,537	(41,703)	Overall Revenue Increase/Decrease: -0.66%
Expenditures						
Personnel	1,689,076	1,622,298	1,869,286	2,047,069	177,783	
Operating	793,243	812,545	1,389,442	1,781,112	391,670	
Capital	11,249	123,401	853,525	320,080	(533,445)	
Debt Service	43,547	43,547	0	53,883	53,883	
Reserves	0	0	2,171,987	2,040,393	(131,594)	
Total Expenditures	2,537,115	2,601,791	6,284,240	6,242,537	(41,703)	Overall Expenditure Increase/Decrease: -0.66%
Revenues vs. Expenditures	(112,520)	916,596	0	0	0	

Road & Bridge
29.00 FTE

Description

The Road and Bridge Division is responsible for the repair, maintenance and reconstruction of the County's road network, including 97.602 miles of paved and 135.709 miles of unpaved roads, 15.44 miles of sidewalk and 37 bridge structures. Proper maintenance of this infrastructure includes mowing, grading, tree trimming, pavement repair, shoulder rehabilitation, repair and replacement of roadside drainage structures, guardrail maintenance and aquatic vegetation control on 11 retention ponds (along Colbert Lane), as well as 45.41 miles of canals and drainage ditches throughout unincorporated Flagler County.

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

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

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

Primary Functions

- ❖ Develop a paving/resurfacing plan for County roads. Maintain County roads to address safety hazards including installation of guardrails, widening narrow roads, pothole patching, culvert replacement and removal of debris;
- ❖ Mow and trim 233.311 miles of road right-of-ways (97.602 miles paved and 135.709 miles unpaved roads) throughout the year;
- ❖ Provide drainage maintenance and aquatic herbicidal vegetation control to 11 retention ponds, along Colbert Lane, as well as 45.41 miles of drainage ditches and canals throughout Flagler County;
- ❖ Provide welding and fabrication of equipment to County Departments and other local municipalities;
- ❖ Assist with fire suppression and clean-up efforts associated with wildfires as well as natural disasters such as hurricanes, storms, etc. that also result in health, safety, and welfare concerns to the residents of Flagler County;
- ❖ Assist Land Management with control burns and fire mitigation activities;
- ❖ Assist the Planning and Zoning Department in identifying culvert requirements for new construction and permitting;
- ❖ Maintain 15.44 miles of sidewalk along County roads;
- ❖ Maintain 37 bridge structures in the unincorporated area; and
- ❖ Provide a rapid response to malfunctions and corrective action work orders for regulatory signage under Flagler County's jurisdiction, as set forth by the Manual of Uniform Traffic Control Devices

Goals FY 2022-2023

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Safety Meetings	#	6	9	22	20
2. Employees sent for training (CDL, MOT, ETC)	#	5	4	4	5
3. Mow road right-of-way, ditches, canals and guardrails	Acres	19,529	13,949.38	14,515.385	20,000
4. Dragging and grading unpaved roads	Miles	10,091	11,180.94	10,306.063	10,500
5. Drainage ditches cleaned	Feet	-	-	163,902	175,000
6. Private residential driveway culverts installed	#	-	-	23	As needed
7. Non-private drainage structures installed	#	-	-	18	As needed

Major Initiatives / Highlights

- **GIS Work Assignment Initiative** – Flagler County Road & Bridge will continue to collaborate with the GIS Department to improve scheduling and tracking of maintenance, construction activities, asset data collection and other tasks related to Public Works function. Road & Bridge is committed to aiding other divisions to help accomplish their data analysis goals in an effort to continually improve overall levels of service.

(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. As new maintenance issues arise, the schedule is revised on a weekly basis and social media is updated to allow the public the advance notice of possible road closures, temporary changes in traffic patterns and a general idea of when issues may be addressed and resolved.
- **Sidewalk Maintenance Plan** – The Department has identified areas of the County’s 15+ miles of concrete sidewalk that requires repair or replacement. These areas will be prioritized by usage, safety and budgetary restrictions for attention moving forward. Continuous inspections by staff will adjust the priority list as needed.
- **Asset Management Plan** – Road & Bridge has created the new position of Asset Management Technician to develop 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 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
312300	Ninth Cent Fuel Tax	409,904	513,874	495,446	495,446	0	
312100	Local Option Fuel Tax	488,746	562,643	543,190	543,190	0	
335492	Constitutional Gas Tax	233,038	1,253,881	1,321,119	1,321,119	0	100% of Constitutional Gas Tax previously in Fund 1112
335495	Special Fuel/County Tax	509,896	552,673	582,568	582,568	0	
335491	Quarterly Fuel Tax Refund	69,684	69,487	70,000	70,000	0	
335494	Motor Fuel Use Tax	1,260	1,764	1,800	1,800	0	
33X200	Hurricane Matthew	21,674	0	0	0	0	
33X200	Hurricane Irma	61,803	0	0	0	0	
341903	Staff Time	554,483	556,823	350,000	177,000	(173,000)	
361100	Interest	40,329	4,846	6,000	3,000	(3,000)	
364001	Surplus Sale	0	0	0	1,000	1,000	
369911	Miscellaneous	33,778	2,396	0	1,000	1,000	
399000	Cash Carry Forward	0	0	2,914,117	3,046,414	132,297	Overall Revenue Increase/Decrease:
Total Fund Revenues		2,424,595	3,518,387	6,284,240	6,242,537	(41,703)	-0.66%
Expenditures							
541- Road and Street Facilities							
512000	Regular Salaries	1,106,858	1,074,037	1,207,404	1,303,039	95,635	
514000	Overtime	3,207	1,815	4,500	4,500	0	
52XXXX	Employee Benefits	579,011	546,446	657,382	739,530	82,148	
Total Personnel Services		1,689,076	1,622,298	1,869,286	2,047,069	177,783	
531000	Professional Services	1,451	25,467	1,650	1,650	0	
534006	Other Contracted Services	77,093	166,237	225,996	434,938	208,942	Striping
540000	Travel	0	0	1,250	1,250	0	
541001	Devices and Accessories	2,717	41	900	5,900	5,000	Assistant manager position Computer, Phone, Etc
541002	Communications	11,642	13,550	19,136	20,684	1,548	Radio User Fees
542000	Postage Expense	6	4	150	150	0	
543000	Utilities Expense	2,913	239	900	960	60	
544000	Rentals & Leases	22,881	21,873	69,436	68,292	(1,144)	Equipment, Uniforms, Radio Rental Fees
545003	Vehicle Insurance	22,567	25,580	29,220	33,112	3,892	
545004	Property Insurance	2,279	2,729	170	221	51	
546001	Building/Equip Repairs	208,438	137,270	185,800	214,000	28,200	5 More Pieces of Equipment, Increased Costs
546003	Vehicle Repair	127,347	92,158	153,730	169,320	15,590	Fleet Hourly Rate Increase
546004	Maintenance Agreements	8,883	8,233	27,644	30,991	3,347	Year 1 of Preventative Maintenance on Motorgrader
546006	Small Tools & Equipment	10,459	12,600	12,700	12,700	0	
547000	Printing & Binding	0	0	500	500	0	
549000	Other Current Chrgs/Oblig	470	36	1,400	1,400	0	
549003	Landfill Tipping Fees	24,206	6,749	30,000	34,500	4,500	Increase in Cost
549005	Bank Analysis Fees	732	857	1,000	1,000	0	

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Fund 1102		Actual	Actual	Adopted	Adopted	Changes	
Div. 0820	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures (continued)							
551000	Office Supplies	259	713	1,200	1,700	500	
551001	Office Equipment	1,302	23	1,000	1,000	0	
552001	Gas, Oil & Lubricants	152,593	143,115	247,865	321,813	73,948	\$3.25 per Gallon
552002	Other Operating Expenses	4,498	3,661	13,075	13,075	0	
552005	Clothing & Wearing Apparel	22	244	2,300	2,300	0	
552006	Data Processing Software	1,600	1,600	5,262	7,962	2,700	Office 365
553000	Road Materials & Supplies	108,071	147,180	346,908	391,444	44,536	Material Cost Increase
554001	Publications/Memberships	46	0	750	750	0	
555001	Training/Educational Cost	768	2,386	9,500	9,500	0	
	Total Operating Expenditures	793,243	812,545	1,389,442	1,781,112	391,670	
564000	Equipment	11,249	123,401	853,525	320,080	(533,445)	See Rolling Stock Below
	Total Capital Expenditures	11,249	123,401	853,525	320,080	(533,445)	
571002	Principal on Loan	40,998	42,389	0	53,883	53,883	Motorgrader 3yr Lease
572002	Interest on Loan	2,549	1,158	0	0	0	
	Total Debt Service	43,547	43,547	0	53,883	53,883	
591008	Interfund Transfer	0	83,587	0	0	0	
	Total Interfund Transfers	0	83,587	0	0	0	
598020	Designated For Future Use	0	0	2,146,987	2,015,393	(131,594)	
598030	Personnel Service Reserves	0	0	25,000	25,000	0	
	Total Reserves	0	0	2,171,987	2,040,393	(131,594)	
	Total Fund Expenditures	2,537,115	2,685,378	6,284,240	6,242,537	(41,703)	Overall Expenditure Increase/Decrease: -0.66%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Offroad Utility Vehicle	17,000	#9176
Ford F-250 Pickup	35,000	#902
Ford F-250 Pickup Utility Body	36,500	#8858
Agricultural Tractor	101,307	#887
Agricultural Tractor w/Boom Mower	215,273	#886
Trade-In Motorgrader	(85,000)	
Total	320,080	
Motorgrader (lease)	53,883	#9487

Description:

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

Constitutional Gas Tax Fund - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues						
Intergovernmental	5,207,783	1,380,099	322,500	0	(322,500)	
Miscellaneous Revenues	58,151	8,005	6,000	105,565	99,565	
Cash Carry Forward	0	0	3,486,011	104,250	(3,381,761)	
Total Revenues	5,265,934	1,388,104	3,814,511	209,815	(3,604,696)	Overall Revenue Increase/Decrease: -94.50%
Expenditures						
Operating	2,557	44,672	3,000	3,000	0	
Capital	4,935,261	1,826,599	367,500	0	(367,500)	
Reserves	0	0	3,444,011	206,815	(3,237,196)	
Total Expenditures	4,937,818	1,871,271	3,814,511	209,815	(3,604,696)	Overall Expenditure Increase/Decrease: -94.50%
Revenues vs. Expenditures	328,116	(483,167)	0	0	0	

Constitutional Gas Tax Fund

Special Revenue Fund

Fund 1112		Actual	Actual	Adopted	Adopted	Changes	
Div. 0820	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
335493	Constitutional Gas Tax	932,152	0	0	0	0	Tax Distribution 100% to Fund 1102
361100	Interest	55,213	8,005	6,000	3,000	(3,000)	
366001	Contributions in Aid	2,938	0	0	102,565	102,565	Marineland Acres
399000	Cash Carry Forward	0	0	3,486,011	104,250	(3,381,761)	
Total Revenues		990,303	8,005	3,492,011	209,815	(3,282,196)	Overall Revenue Increase/Decrease: -93.99%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	2,168	1,099	3,000	3,000	0	
553000	Road Materials and Supplies	0	43,232	0	0	0	
549005	Bank Analysis Fees	389	341	0	0	0	
Total Operating Expenditures		2,557	44,672	3,000	3,000	0	
563000	Improvements Other than Building	39,957	0	0	0	0	
563000	Engineering Staff Time Capital Projects	122,302	164,778	45,000	0	(45,000)	
564000	Equipment	497,370	0	0	0	0	
Total Capital Expenditures		659,629	164,778	45,000	0	(45,000)	
598010	Reserve For Contingency	0	0	3,410,275	160,371	(3,249,904)	
598010	Reserve For Contingency	0	0	33,736	46,444	12,708	Bike Paths, Signals, Paving Projects
Total Reserves		0	0	3,444,011	206,815	(3,237,196)	
541- Road and Street Facilities							
563000	Improvements Other than Building	0	264,637	0	0	0	
563000	Design Permitting	0	17,085	0	0	0	
Total Capital Improvements		0	281,722	0	0	0	
Total Expenditures		662,186	491,172	3,492,011	209,815	(3,282,196)	Overall Expenditure Increase/Decrease: -93.99%

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Constitutional Gas Tax Fund

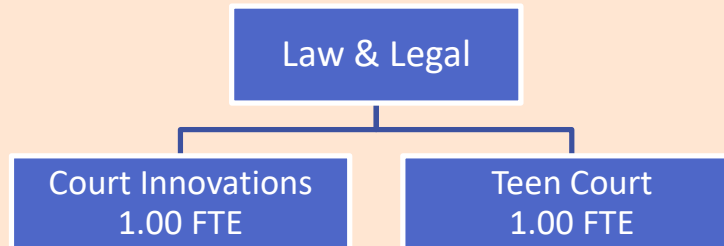
Special Revenue Fund

Fund 1112		Actual	Actual	Adopted	Adopted	Changes	
Div. 8XXX	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Grant Revenues							
331490	FDOT Graham Swamp Design Trail & Ped. Bridge	790,531	0	0	0	0	
331490	FDOT Graham Swamp Construct Trail & Ped. Bridge	0	638,744	0	0	0	
334490	FDOT Design CR 2006 Resurfacing	191,611	0	0	0	0	
334490	FDOT CR 304 to US1 Repl Bridges #734010-734012	291,791	3,930	0	0	0	
334490	FDOT Old Haw Creek Rd	25,093	0	0	0	0	
334490	Water Oak Road Imprvmnts - CR 2006 to Mahogany Blvd	5,578	25,926	0	0	0	
334490	FDOT Mahogany Blvd	1,925,528	0	0	0	0	
334490	Malacompra Rd	28,236	44,630	0	0	0	
334490	Otis Stone Hunter Rd from CR 13 to US 1	228,687	181,011	0	0	0	
334490	Apache Dr from Osceola Ave to First Ave	180,959	75,070	0	0	0	
334490	FDOT Briarwood Drive Paving Design	314,287	0	0	0	0	
334490	Hargrove Rd from Otis Stone Hunter Rd to US 1	293,330	197,557	0	0	0	
334490	FDOT Rima Ridge Resurface	0	213,231	0	0	0	
334490	FDOT Armand Beach Drive	0	0	100,000	0	(100,000)	
334490	FDOT East Daytona North	0	0	165,000	0	(165,000)	
334490	FDOT Seascape Drive	0	0	57,500	0	(57,500)	
	Total Grant Revenues	4,275,631	1,380,099	322,500	0	(322,500)	Overall Revenue Increase/Decrease: -100.00%
Grant Expenditures							
541- Road and Street Facilities							
531000	CR 304 Bridge Replacement	291,791	3,930	0	0	0	
563000	Briarwood Drive Paving Design	314,288	0	0	0	0	
563000	Mahogany Blvd Resurfacing - Water Oak Rd to CR 305	1,925,528	0	0	0	0	
563000	CR 2006 Resurfacing from Dead Lake Park to CR 305	191,611	0	0	0	0	
563000	Apache Dr from Osceola Ave to First Ave	180,959	75,070	0	0	0	
563000	Hargrove Rd from Otis Stone Hunter Rd to US 1	293,330	197,557	0	0	0	
563000	Old Haw Creek Rd from CR304 to SR100 Resurfacing	25,093	0	0	0	0	
563000	Water Oak Road Imprvmnts - CR2006 to Mahogany Blvd	5,578	25,926	0	0	0	
563000	Graham Swamp Design Trail & Pedestrian Bridge	790,531	0	0	0	0	
563000	Graham Swamp Construct Trail & Pedestrian Bridge	0	638,744	0	0	0	
563000	Rima Ridge Resurfacing	0	213,231	0	0	0	
563000	Malacompra Rd from A1A to end of Atlantic	28,236	44,630	0	0	0	
563000	Otis Stone Hunter Rd from CR 13 to US 1	228,687	181,011	0	0	0	
563000	Armand Beach Drive (Project #405558)	0	0	100,000	0	(100,000)	
563000	East Daytona North (Project #407558)	0	0	165,000	0	(165,000)	
563000	Seascape Drive (Project #406558)	0	0	57,500	0	(57,500)	
	Total Grant Expenditures	4,275,632	1,380,099	322,500	0	(322,500)	Overall Expenditure Increase/Decrease: -100.00%
	Total Fund Expenditures	4,937,818	1,871,271	3,814,511	209,815	(3,604,696)	Overall Expenditure Increase/Decrease: -94.50%

Law & Legal Funds - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues						
Legal Aid (Fund 1105)	36,722	48,663	45,074	45,074	0	
Law Enforcement Trust (Fund 1106)	8,374	60,249	16,877	81,916	65,039	
Law Library (Fund 1107)	18,250	19,383	18,500	19,520	1,020	
Courthouse Facilities (Fund 1108)	325,985	173,533	168,020	171,675	3,655	
Domestic Violence Trust (Fund 1192)	10,196	11,301	29,206	50,735	21,529	
Alcohol & Drug Abuse Trust (Fund 1193)	2,816	7,855	17,022	31,382	14,360	
Court Innovations Technology (Fund 1194)	346,130	477,014	1,238,131	888,631	(349,500)	
Juvenile Diversion (Fund 1195)	17,519	19,371	17,120	18,620	1,500	
Crime Prevention (Fund 1196)	29,046	30,433	167,653	151,075	(16,578)	
Court Innovations (Fund 1197)	112,614	149,932	232,871	171,198	(61,673)	
Teen Court (Fund 1198)	45,475	19,744	77,706	82,952	5,246	
Total Revenues	953,127	1,017,478	2,028,180	1,712,778	(315,402)	Overall Revenue Increase/Decrease: -15.55%
Expenditures						
Legal Aid (Fund 1105)	45,069	48,662	45,074	45,074	0	
Law Enforcement Trust (Fund 1106)	36,066	21,519	16,877	81,916	65,039	
Law Library (Fund 1107)	18,273	19,449	18,500	19,520	1,020	
Courthouse Facilities (Fund 1108)	449,961	134,636	168,020	171,675	3,655	
Domestic Violence Trust (Fund 1192)	0	0	29,206	50,735	21,529	
Alcohol & Drug Abuse Trust (Fund 1193)	0	0	17,022	31,382	14,360	
Court Technology (Fund 1194)	187,554	709,021	1,238,131	888,631	(349,500)	
Juvenile Diversion (Fund 1195)	17,523	19,361	17,120	18,620	1,500	
Crime Prevention (Fund 1196)	111	57	167,653	151,075	(16,578)	
Court Innovations (Fund 1197)	115,217	147,011	232,871	171,198	(61,673)	
Teen Court (Fund 1198)	36,683	61,333	77,706	82,952	5,246	
Total Expenditures	906,457	1,161,049	2,028,180	1,712,778	(315,402)	Overall Expenditure Increase/Decrease: -15.55%
Revenues vs. Expenditures	46,670	(143,571)	0	0	0	



Fund 1105		Actual	Actual	Adopted	Adopted	Changes	
Div. 9102	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
359001	Legal Aid Fees	17,483	19,315	18,000	20,625	2,625	
361100	Interest	99	24	0	25	25	
399000	Interfund Transfer from General Fund	19,140	29,324	27,074	24,424	(2,650)	Overall Revenue Increase/Decrease:
	Total Fund Revenues	36,722	48,663	45,074	45,074	0	0.00%
Expenditures							
564- Public Assistance Services							
549005	Bank Fees	15	17	20	20	0	
582007	Aid to Legal Services	45,054	45,054	45,054	45,054	0	Funding for Community Legal Svcs of Mid-Florida
	Total Operating Expenditures	45,069	45,071	45,074	45,074	0	
581- Inter-Fund Group Transfers Out							
591008	Transfer to Court Innovations Fund 1197	0	3,591	0	0	0	
	Total Interfund Transfers	0	3,591	0	0	0	
	Total Fund Expenditures	45,069	48,662	45,074	45,074	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

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

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

Fund 1106 Div. 9210	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
351201	Sale of Confiscated Equipment	8,227	60,207	6,000	31,000	25,000	
361100	Interest	147	42	30	150	120	
399000	Cash Carry Forward	0	0	10,847	50,766	39,919	
Total Fund Revenues		8,374	60,249	16,877	81,916	65,039	Overall Revenue Increase/Decrease: 385.37%
Expenditures							
521- Law Enforcement							
549000	Other Current Charges & Obligations	35,642	20,956	16,477	81,466	64,989	
549005	Bank Analysis Fees	424	563	400	450	50	
Total Operating Expenditures		36,066	21,519	16,877	81,916	65,039	
Total Fund Expenditures		36,066	21,519	16,877	81,916	65,039	Overall Expenditure Increase/Decrease: 385.37%

Description:

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

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

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

Fund 1107 Div. 9103	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues							
359002	Law Library \$16.25	17,483	19,367	18,500	19,500	1,000	
361100	Interest	33	16	0	20	20	
369301	Refund - Prior Year Expense	734	0	0	0	0	
Total Fund Revenues		18,250	19,383	18,500	19,520	1,020	Overall Revenue Increase/Decrease: 5.51%
Expenditures							
714 - Public Law Library							
512000	Regular Salaries	25	2,303	2,383	0	(2,383)	Split Funded Employee Moved Back to GF
514000	Overtime	0	8	0	0	0	
52XXXX	Employee Benefits	5	887	969	0	(969)	
Total Personnel Services		30	3,198	3,352	0	(3,352)	
549005	Bank Analysis Fees	45	50	100	50	(50)	
Total Operating Expenditures		45	50	100	50	(50)	
566000	Library Materials	9,195	11,492	15,048	19,470	4,422	Westlaw & Legal Forms Online, Printed Books
Total Capital Outlay		9,195	11,492	15,048	19,470	4,422	
581 - Interfund Transfer Out							
591008	Transfer to Court Innovations Fund 1197	9,003	4,709	0	0	0	
Total Interfund Transfers		9,003	4,709	0	0	0	
Total Fund Expenditures		18,273	19,449	18,500	19,520	1,020	Overall Expenditure Increase/Decrease: 5.51%

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 Div. 1417	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
331100	FDEM HMGP Justice Center Gen	156,575	0	0	0	0	
359003	Court Facilities	168,816	173,447	168,000	171,600	3,600	
361100	Interest	594	86	20	75	55	
Total Fund Revenues		325,985	173,533	168,020	171,675	3,655	Overall Revenue Increase/Decrease: 2.18%
Expenditures							
712- Courthouse Facilities							
531000	Professional Services	28	0	200	200	0	
534006	Other Contracted Services	144,687	35,130	19,500	0	(19,500)	
544000	Rentals & Leases	684	0	1,000	0	(1,000)	
546001	Building/Equipment Repairs	31,310	33,666	35,500	43,560	8,060	Elevator and other minor repairs
546004	Maintenance Agreements	60,203	61,817	75,800	68,640	(7,160)	Elevator & HVAC Maintenance
546006	Small Tools & Equip	314	402	1,000	0	(1,000)	
549000	Other Current Chrgs/Oblig	993	993	1,100	0	(1,100)	
549005	Bank Analysis Fees	433	457	700	0	(700)	
551001	Office Equipment	236	0	500	0	(500)	
552002	Other Operating Expenses	3,212	1,824	3,800	0	(3,800)	
Total Operating Expenditures		242,100	134,289	139,100	112,400	(26,700)	
564000	Equipment	207,861	0	0	0	0	
Total Capital Expenditures		207,861	0	0	0	0	
572002	Interest on Advances	0	347	0	0	0	
598010	Reserve for Contingency	0	0	28,920	59,275	30,355	
Total Reserves		0	347	28,920	59,275	30,355	
Total Fund Expenditures		449,961	134,636	168,020	171,675	3,655	Overall Expenditure Increase/Decrease: 2.18%

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		Actual	Actual	Adopted	Adopted	Changes	
Div. 5000	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
351103	Judgments & Fines	10,133	11,243	10,000	10,500	500	
361100	Interest	63	58	0	100	100	
399000	Cash Carry Forward	0	0	19,206	40,135	20,929	
Total Fund Revenues		10,196	11,301	29,206	50,735	21,529	Overall Revenue Increase/Decrease: 73.71%
Expenditures							
598020	Designated for Future Use	0	0	29,206	50,735	21,529	Offset D/V incarceration costs, FCSO D/V Training
Total Reserves		0	0	29,206	50,735	21,529	
Total Fund Expenditures		0	0	29,206	50,735	21,529	Overall Expenditure Increase/Decrease: 73.71%

Description:

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

Alcohol & Drug Abuse Trust

Special Revenue Fund

Fund 1193		Actual	Actual	Adopted	Adopted	Changes	
Div. 1600	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
351104	Alcohol & Other Drug Abuse	2,760	7,819	2,700	6,000	3,300	
361100	Interest	56	36	15	50	35	
399000	Cash Carry Forward	0	0	14,307	25,332	11,025	
Total Fund Revenues		2,816	7,855	17,022	31,382	14,360	Overall Revenue Increase/Decrease: 84.36%
Expenditures							
622- Drug Court - Circuit Criminal							
549005	Bank Analysis Fees	0	0	50	0	(50)	
Total Operating Expenditures		0	0	50	0	(50)	
Reserves							
598010	Reserve	0	0	16,972	31,382	14,410	
Total Reserves		0	0	16,972	31,382	14,410	
Total Fund Expenditures		0	0	17,022	31,382	14,360	Overall Expenditure Increase/Decrease: 84.36%

Description:

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

Court Technology - Court Services

Special Revenue Fund

Fund 1194		Actual	Actual	Adopted	Adopted	Changes	
Div. 9000	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
359004	Court Innovations Recording Fees \$2	333,184	475,582	400,000	475,000	75,000	
361100	Interest	12,946	1,432	2,000	1,200	(800)	
399000	Cash Carry Forward	0	0	836,131	412,431	(423,700)	
Total Fund Revenues		346,130	477,014	1,238,131	888,631	(349,500)	Overall Revenue Increase/Decrease: -28.23%
Expenditures							
601- Court Administration							
531000	Professional Services	479	179	400	400	0	
534006	Other Contracted Services	2,615	6,988	500	6,500	6,000	Web Site Redesign & Maintenance
541001	Devices and Accessories	26	251	0	0	0	
541002	Communications Recurring	11,716	18,780	25,000	32,000	7,000	Network Circuit between Flagler & Volusia
546004	Maintenance Agreements	1,342	12,029	27,000	25,000	(2,000)	Benchmark Viewer, Office 365 Licenses
546006	Small Tools & Equipt	0	450	0	0	0	
549005	Bank Analysis Fees	404	532	750	750	0	
551000	Office Equipment	12,005	5,524	10,000	15,000	5,000	Laptops, docks, printers, monitors, UPS units
552002	Other Operating Expenses	0	210	250	250	0	
552006	Data Processing Software	3,988	4,119	7,500	7,500	0	Software Upgrades
Total Operating Expenditures		32,575	49,062	71,400	87,400	16,000	
564000	Equipment	11,739	9,999	30,000	20,000	(10,000)	
Total Capital Expenditures		11,739	9,999	30,000	20,000	(10,000)	
Total Expenditures		44,314	59,061	101,400	107,400	6,000	Overall Expenditure Increase/Decrease: 5.92%

Fund 1194		Actual	Actual	Adopted	Adopted	Changes	
Div. 9100	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
602- State Attorney Administration							
534006	Other Contracted Services	0	4,271	0	0	0	
541001	Devices and Accessories	331	0	0	0	0	
541002	Communications Recurring	8,500	9,800	10,500	10,500	0	
546004	Maintenance Agreements	8,151	6,219	10,000	15,000	5,000	
551000	Office Supplies	0	592	2,000	2,000	0	
551001	Office Equipment	0	22,517	8,000	8,000	0	
552002	Other Operating Expense	0	0	1,000	1,000	0	
552006	Data Processing Software	6,242	6,892	9,500	10,000	500	
	Total Operating Expenditures	23,224	50,291	41,000	46,500	5,500	
564000	Equipment	10,981	0	12,500	10,000	(2,500)	Hardware for Servers/Storage
	Total Capital Expenditures	10,981	0	12,500	10,000	(2,500)	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	34,205	50,291	53,500	56,500	3,000	5.61%

Court Technology - Public Defender

Special Revenue Fund

Fund 1194		Actual	Actual	Adopted	Adopted	Changes	
Div. 9101	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
603- Public Defender Administration							
541001	Devices and Accessories	111	511	0	0	0	
541002	Communications Recurring	22,379	19,729	23,607	23,607	0	
546004	Maintenance Agreements	4,210	4,507	8,255	7,267	(988)	
551000	Office Supplies	1,141	475	3,000	3,000	0	
551001	Office Equipment	942	10,017	300	3,000	2,700	
552002	Other Operating Expenses	0	409	0	0	0	
552006	Data Processing Software	3,852	2,540	13,170	16,342	3,172	
	Total Operating Expenditures	32,635	38,188	48,332	53,216	4,884	
564000	Equipment	0	6,570	19,264	15,500	(3,764)	
	Total Capital Expenditures	0	6,570	19,264	15,500	(3,764)	
	Total Expenditures	32,635	44,758	67,596	68,716	1,120	Overall Expenditure Increase/Decrease: 1.66%

Court Technology - Criminal Conflict & Civil Regional Counsel

Special Revenue Fund

Fund 1194		Actual	Actual	Adopted	Adopted	Changes	
Div. 9105	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
534006	Other Contracted Services	0	0	0	500	500	
541002	Communications Recurring	0	0	0	1,900	1,900	
546004	Maintenance Agreements	0	0	0	2,600	2,600	
551000	Office Supplies	0	0	0	700	700	
	Total Operating Expenditures	0	0	0	5,700	5,700	
	Total Expenditures	0	0	0	5,700	5,700	Overall Expenditure Increase/Decrease: 100.00%

Court Technology - Court Related Technology

Special Revenue Fund

Fund 1194		Actual	Actual	Adopted	Adopted	Changes	
Div. 9002	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
713- Information Systems							
534006	Other Contracted Services	64,500	73,104	20,000	70,400	50,400	Clerk Support
546004	Maintenance Agreements	11,900	41,005	0	0	0	
551001	Office Equipment	0	15,425	120,000	0	(120,000)	
552002	Other Operating Expenses	0	96	0	0	0	
552006	Data Processing Software	0	33,091	0	0	0	Equipment Upgrade
Total Operating Expenditures		76,400	162,721	140,000	70,400	(69,600)	
603- Public Defender Administration							
564000	Equipment	0	392,190	155,000	50,000	(105,000)	Network Upgrades
Total Capital Expenditures		0	392,190	155,000	50,000	(105,000)	
598010	Reserve for Contingency	0	0	720,635	529,915	(190,720)	
Total Reserves		0	0	720,635	529,915	(190,720)	
Total Expenditures		76,400	554,911	1,015,635	650,315	(365,320)	
Total Fund Expenditures						Overall Expenditure Increase/Decrease:	
		187,554	709,021	1,238,131	888,631	(349,500)	-28.23%

Juvenile Diversion

Special Revenue Fund

Fund 1195 Div. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
359007	Juvenile Diversion \$5.41	5,822	6,438	5,700	6,200	500	
359008	Juvenile Alternatives	5,822	6,438	5,700	6,200	500	
359009	Teen Court	5,839	6,457	5,700	6,200	500	
361100	Interest	36	38	20	20	0	
399000	Cash Carry Forward	0	0	0	0	0	
Total Fund Revenues		17,519	19,371	17,120	18,620	1,500	Overall Revenue Increase/Decrease: 8.76%
Expenditures							
719- Other Operating Court Costs							
549005	Bank Analysis Fees	0	0	30	50	20	
Total Operating Expenditures		0	0	30	50	20	
581- Inter-Fund Group Transfers Out							
591008	Transfer to Court Innovations Fund 1197	17,523	19,361	17,090	18,570	1,480	
Total Interfund Transfers		17,523	19,361	17,090	18,570	1,480	
Total Fund Expenditures		17,523	19,361	17,120	18,620	1,500	Overall Expenditure Increase/Decrease: 8.76%

Description:

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

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

Fund 1196 Div. 9210	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
359006	Crime Prevention	27,844	30,223	28,500	29,800	1,300	
361100	Interest/Investments	1,202	210	100	110	10	
399000	Cash Carry Forward	0	0	139,053	121,165	(17,888)	
Total Fund Revenues		29,046	30,433	167,653	151,075	(16,578)	Overall Revenue Increase/Decrease: -9.89%
Expenditures							
521- Law Enforcement							
531000	Professional Services	44	24	100	0	(100)	
549005	Bank Analysis Fees	67	33	100	200	100	
Total Operating Expenditures		111	57	200	200	0	
581004	Aid to Other Governments	0	0	47,940	0	(47,940)	PSCC Grants Temporarily Suspended
Total Grants and Aids		0	0	47,940	0	(47,940)	
581- Inter-Fund Group Transfers Out							
591008	Interfund Transfer	0	0	0	0	0	PSCC Grants Temporarily Suspended
Total Interfund Transfers		0	0	0	0	0	
598010	Reserve for Contingency	0	0	119,513	150,875	31,362	
Total Reserves		0	0	119,513	150,875	31,362	
Total Fund Expenditures		111	57	167,653	151,075	(16,578)	Overall Expenditure Increase/Decrease: -9.89%

Description:

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

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

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

Court Innovations

Special Revenue Fund

Fund 1197 Div. 4903	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
359005	Court Innovations	17,478	19,362	18,000	18,800	800	
361100	Interest	903	106	100	75	(25)	
381000	Interfund Transfer from General Fund	67,707	130,464	60,000	133,753	73,753	
381000	Interfund Transfer from Juvenile Diversion	17,523	0	17,090	18,570	1,480	
381000	Interfund Transfer from Law Library	9,003	0	0	0	0	
399000	Cash Carry Forward	0	0	137,681	0	(137,681)	
Total Fund Revenues		112,614	149,932	232,871	171,198	(61,673)	Overall Revenue Increase/Decrease: -26.48%
Expenditures							
719- Other Operating Court Costs							
512000	Regular Salaries	30,140	38,390	37,981	40,498	2,517	
52XXXX	Employee Benefits	13,651	17,241	17,581	19,855	2,274	
Total Personnel Expenditures		43,791	55,631	55,562	60,353	4,791	
534006	Other Contracted Services	70,843	91,139	93,400	105,000	11,600	Substance Testing, Drug Treatment Services
540000	Travel Expenses	0	0	1,000	1,000	0	NADCP Conference
541002	Communications Recurring	0	0	100	100	0	
542000	Postage	0	0	100	100	0	
549005	Bank Analysis Fees	105	125	220	220	0	
551000	Office Supplies	99	0	300	300	0	
552002	Other Operating Expenses	379	66	1,500	1,500	0	Screening Kits
554001	Publications/Memberships	0	50	125	125	0	
555001	Employee Education/Training	0	0	1,250	1,250	0	
555002	Conference/Seminar Registration	0	0	1,250	1,250	0	
Total Operating Expenditures		71,426	91,380	99,245	110,845	11,600	
598010	Reserve for Contingency	0	0	78,064	0	(78,064)	
Total Reserves		0	0	78,064	0	(78,064)	
Total Fund Expenditures		115,217	147,011	232,871	171,198	(61,673)	Overall Expenditure Increase/Decrease: -26.48%

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.

Fund 1198 Div. 9003	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
359010	Teen Court - 7/2005 \$3	18,618	19,663	18,550	19,050	500	
361100	Interest	370	81	80	50	(30)	
381000	Interfund Transfer (General Fund)	26,487	0	50,494	46,645	(3,849)	
399000	Cash Carry Forward	0	0	8,582	17,207	8,625	
Total Fund Revenues		45,475	19,744	77,706	82,952	5,246	Overall Revenue Increase/Decrease: 6.75%
Expenditures							
719- Other Operating Court Costs							
512000	Regular Salaries	26,672	41,958	43,077	45,926	2,849	
52XXXX	Employee Benefits	7,864	17,888	18,529	20,926	2,397	
Total Personnel Expenditures		34,536	59,846	61,606	66,852	5,246	
534006	Other Contracted Services	1,760	1,026	11,700	11,700	0	Counseling and Substance Testing Services
564000	Travel Expenses	0	0	1,000	1,000	0	
542000	Postage Expense	62	35	100	100	0	
547000	Printing & Binding	0	0	100	100	0	
549005	Bank Analysis Fees	75	75	200	200	0	
551000	Office Supplies	0	151	300	300	0	
554001	Publications/Memberships	200	200	200	200	0	
555002	Conference & Seminar Registration	50	0	2,500	2,500	0	
Total Operating Expenditures		2,147	1,487	16,100	16,100	0	
Total Fund Expenditures		36,683	61,333	77,706	82,952	5,246	Overall Expenditure Increase/Decrease: 6.75%

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 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues						
Tourist Development Tax	2,376,991	3,608,505	2,750,000	4,000,000	1,250,000	
Intergovernmental	671,764	6,730	0	0	0	
Interest	110,727	13,245	10,000	3,500	(6,500)	
Miscellaneous	400,150	18,103	0	1,500	1,500	
Other - Excess Fees	20,181	24,839	0	0	0	
Cash Carry Forward	0	0	4,961,660	6,479,046	1,517,386	
Total Fund Revenues	3,579,813	3,671,422	7,721,660	10,484,046	2,762,386	Overall Revenue Increase/Decrease: 35.77%
Expenditures						
TDC Capital Projects (Fund 1109)	84,522	539,915	2,923,502	3,782,621	859,119	
TDC Promos & Advertising (Fund 1110)	1,256,060	1,522,715	3,204,447	5,069,857	1,865,410	
TDC Beach Restoration (Fund 1111)	1,576,891	5,042,847	1,593,711	1,631,568	37,857	
Total Fund Expenditures	2,917,473	7,105,477	7,721,660	10,484,046	2,762,386	Overall Expenditure Increase/Decrease: 35.77%
Revenues vs. Expenditures	662,340	(3,434,055)	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 2022-2023

- 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 in order to remain competitive and improve quality of place.
- **Visitor Experience:** Cultivate an authentic, positive experience that highlights our values and environmental practices.
- **Organizational Excellence:** The TDC and TDO's commitment to community, excellence and fiscal responsibility

Strategic Objectives

Destination Development

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

Visitor Experience

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

Organizational Excellence

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Increase Tourist Development Tax	%	-13.40%	+40.91%	+22.83%	-9.75%
2. Rooms sold (12 months)	#	382,712	436,624	536,900	452,000
3. Occupancy (12 months)	%	33.32%	40.22%	53.52%	N/A
4. Average Daily Rate (12 months)	\$	\$128.31	\$172.29	\$166.30	\$175.00

Major Initiatives / Highlights

- Awarded \$739,000 Capital Project Grant for Palm Coast Tennis Center Expansion
- Formed Local Arts Agency dba Flagler County Cultural Council
- Sponsored signage for beach parking lots
- Awarded all of local share match for hurricane Dorian
- Added additional transparency pages to website for reporting
- Relaunched Dodge the Dunes educational campaign
- Major partner for signature events- Palm Coast Songwriters Festival & Starry Nights in Flagler Beach

Tourist Development - Capital Projects

Special Revenue Fund

Fund 1109 Div. 4700	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
512101	Tourist Dev Tax - Sales, Use & Fuel	475,398	721,701	550,000	800,000	250,000	Local Option Tourist Tax Levy is 5% (this Fund
361100	Interest	41,686	5,078	4,000	1,500	(2,500)	Receives 20% of Allocation)
386702	Excess Fees - Tax Collector	4,036	4,968	0	0	0	
399000	Cash Carry Forward	0	0	2,369,502	2,981,121	611,619	
Total Fund Revenues		521,120	731,747	2,923,502	3,782,621	859,119	Overall Revenue Increase/Decrease: 29.39%
Expenditures							
575- Special Recreation Facilities							
531000	Professional Services	4,543	671	4,500	0	(4,500)	
534008	Comm Fees - Tax Collector	14,268	21,651	18,000	24,000	6,000	3% Fee for Tax Collector
549005	Bank Analysis Fees	60	42	150	100	(50)	
581004	Flagler County Parks	0	0	28,370	28,370	0	Princess Place Exhibit
Total Operating Expenditures		18,871	22,364	51,020	52,470	1,450	
573- Cultural Services							
581004	Aid to other GOVTS	0	90,436	0	0	0	
582009	Florida Agricultural Museum	0	0	150,000	0	(150,000)	
Total Awards		0	90,436	150,000	0	(150,000)	
581- Inter-Fund Group Transfers Out							
591008	Interfund Transfers	65,651	427,115	0	0	0	Transfer for Debt Service (completed)
Total Interfund Transfers		65,651	427,115	0	0	0	
598020	Designated for Future Use	0	0	2,722,482	3,730,151	1,007,669	\$1.1 Million for Visitor Center
Total Reserves		0	0	2,722,482	3,730,151	1,007,669	
Total Fund Expenditures		84,522	539,915	2,923,502	3,782,621	859,119	Overall Expenditure Increase/Decrease: 29.39%

Tourist Development - Promos & Advertising

Special Revenue Fund

Fund 1110 Div. 4700	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
312101	Tourist Dev Tax - Sales, Use & Fuel	1,426,195	2,165,103	1,650,000	2,400,000	750,000	Local Option Tourist Tax Levy is 5% (this Fund Receives 60% of Allocation)
331500	Hurricane Irma	2,147	0	0	0	0	
361100	Interest	18,086	2,873	3,000	1,000	(2,000)	
366001	Contributions in Aid	0	13,103	0	0	0	
369900	Refund-Prior Year Expense	0	5,000	0	0	0	
369900	Miscellaneous	150	0	0	1,500	1,500	Billboard Rental
386702	Excess Fees - Tax Collector	12,109	14,903	0	0	0	
399000	Cash Carry Forward	0	0	1,551,447	2,667,357	1,115,910	Overall Revenue Increase/Decrease:
Total Fund Revenues		1,458,687	2,200,982	3,204,447	5,069,857	1,865,410	58.21%
Expenditures							
559- Other Economic Environment							
512000	Regular Salaries	220,220	282,500	341,176	385,212	44,036	
514000	Overtime	160	121	0	0	0	
52XXXX	Employee Benefits	93,358	108,423	140,697	159,648	18,951	
Total Personnel Services		313,738	391,044	481,873	544,860	62,987	
531000	Professional Services	14,047	2,240	44,000	24,000	(20,000)	Audit Fees w FC Tax Collector, Starry Nights
534006	Other Contracted Services	299,852	260,419	291,103	417,826	126,723	Agency Services, Simpleview, FC Cultural Council
534008	Comm Fees - Tax Collector	42,803	64,953	54,000	72,000	18,000	A fee of 3% is paid on taxes collected
540000	Travel Expenses	0	1,282	5,000	7,000	2,000	
541001	Devices and Accessories	132	0	0	500	500	
541002	Communications Recurring	6,873	7,074	5,720	7,720	2,000	Cable, Wireless, Surfcam
542000	Postage Expense	22,571	17,217	20,000	15,000	(5,000)	
543000	Utilities Expense	2,346	2,947	2,500	4,000	1,500	
544000	Rentals & Lease	38,613	50,188	50,000	52,014	2,014	FC Airport office space
545001	General Liability Insurance	888	1,180	0	1,190	1,190	
545003	Vehicle Insurance	489	494	250	585	335	
545006	Other Insurance & Bonds	194	(10)	0	0	0	
546001	Bldg/Equip Repairs	0	8	0	0	0	
546003	Vehicle Repair	412	608	500	1,300	800	
546004	Maintenance Agreements	6,769	8,177	8,127	7,830	(297)	Canon Copier, Fortinet Fortiswitch
546006	Small Tools & Equipment	0	190	0	0	0	
547000	Printing & Binding	18,727	24,626	20,000	30,000	10,000	Trek & Artwalk brochures, Dining Guide

(continued on next page)

Tourist Development - Promos & Advertising

Special Revenue Fund

Fund 1110		Actual	Actual	Adopted	Adopted	Changes	
Div. 4700	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
	Expenditures (continued)						
548001	Promotional Activities	34,474	30,526	25,250	40,250	15,000	Webcam, Holiday decorations, Promo items
548003	Promotional - City of Palm Coast	0	20,000	20,000	0	(20,000)	FY 21-22 Fireworks
548004	Promotional - Special Event	62,450	55,000	80,000	80,000	0	Sporting events, NCCAA, Jaga Charitable Trust
548005	Special Event - Overnight Stay Events	28,000	0	0	0	0	
548006	Regional Drive Market	8,750	0	0	0	0	
548007	Promotional - City of Flagler Beach	0	0	25,000	0	(25,000)	FY 21-22 Fireworks
548001	Promotional - SEMG	0	0	80,000	80,000	0	Spec Event Mktg Grant, FC Corvette Club
549000	Other Current Charges/Obligations	2,909	1,079	6,000	17,500	11,500	Friends of A1A Scenic & Historic Byway
549004	Advertising	296,404	514,247	600,000	600,000	0	Zimmerman Agcy, Vist Fla, Florida's First Coast of Golf
549005	Bank Analysis Fees	1,069	1,065	1,300	1,300	0	
551000	Office Supplies	1,384	936	2,000	2,000	0	
551001	Office Equipment	259	4,126	1,000	5,000	4,000	
552001	Gas, Oil, & Lubricants	212	201	800	2,000	1,200	
552002	Other Operating Expenses	2,305	1,958	3,000	15,000	12,000	Destination Signage/Improvements
552006	Data Processing Software	16,620	17,427	17,155	22,300	5,145	CrowdRiff, Office 365, Copier Lease
554001	Publications and Memberships	31,401	40,740	26,366	55,736	29,370	
555001	Training & Education	1,330	495	2,000	2,000	0	
555002	Conferences & Seminars	39	2,278	5,000	8,000	3,000	
	Total Operating Expenditures	942,322	1,131,671	1,396,071	1,572,051	175,980	
598020	Designated for Future Use	0	0	1,326,503	2,952,946	1,626,443	
	Total Reserves	0	0	1,326,503	2,952,946	1,626,443	
	Total Fund Expenditures	1,256,060	1,522,715	3,204,447	5,069,857	1,865,410	Overall Expenditure Increase/Decrease: 58.21%

Tourist Development - Beach Restoration

Special Revenue Fund

Fund 1111		Actual	Actual	Adopted	Adopted	Changes	
Div. 4700	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
312101	Tourist Dev Tax - Sales, Use & Fuel	475,398	721,701	550,000	800,000	250,000	Local Option Tourist Tax Levy is 5% (this Fund
334390	TDT Beach Restore - State Design	669,617	6,730	0	0	0	Receives 20% of Allocation)
361100	Interest Earnings	50,955	5,294	3,000	1,000	(2,000)	
366001	Contributions & Donations	400,000	0	0	0	0	
534008	Excess Fees - Tax Collector	4,036	4,968	0	0	0	
399000	Cash Carry Forward	0	0	1,040,711	830,568	(210,143)	Overall Revenue Increase/Decrease:
	Total Fund Revenues	1,600,006	738,693	1,593,711	1,631,568	37,857	2.38%
Expenditures							
537- Conservation and Resource Management							
531000	Professional Services	92,670	150,508	100,000	0	(100,000)	Project #105721 Dune Restoration Post Monitoring
534008	Comm Fees - Tax Collector	14,268	21,651	20,400	24,000	3,600	A fee of 3% is paid on taxes collected
534010	Governmental Services	1,971	0	30,000	0	(30,000)	Project #105721 Dune Restoration Post Monitoring
549000	Other Current chrgs/oblig	0	99,798	0	0	0	
549005	Bank Analysis Fees	411	133	2,000	0	(2,000)	
552002	Other Operating	3,490	0	0	0	0	
	Total Operating Expenditures	112,810	272,090	152,400	24,000	(128,400)	
582009	Other Entities	0	0	154,000	0	(154,000)	
	Total Grants and Aids	0	0	154,000	0	(154,000)	
581007	Grants/Aid/Contributions to Flagler Beach	669,617	9,025	0	0	0	FY 20 Project #090566, Shoreline Protection (ongoing)
	Total Beach Restore SR A1A	669,617	9,025	0	0	0	
571001	TDT Revenue Bond, Series 2017 - Principal	675,000	0	0	0	0	Moved to Interfund Transfer in FY 21
572001	TDT Revenue Bond, Series 2017 - Interest	119,464	0	0	0	0	
	Total Debt Service	794,464	0	0	0	0	
581- Inter-Fund Group Transfers Out							
591008	Interfund Transfer for Debt Service	0	4,761,732	660,524	704,330	43,806	TDT Series 2017 Paid off Early
	Total Interfund Transfers	0	4,761,732	660,524	704,330	43,806	
598020	Designated for Future Use	0	0	626,787	903,238	276,451	
	Total Reserves	0	0	626,787	903,238	276,451	
							Overall Expenditure Increase/Decrease:
	Total Fund Expenditures	1,576,891	5,042,847	1,593,711	1,631,568	37,857	2.38%

Environmentally Sensitive Lands - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues						
Ad Valorem Tax	1,112,618	1,184,823	1,274,165	1,505,087	230,922	
Interest	40,910	6,613	4,400	1,550	(2,850)	
Cash Carry Forward	0	0	4,201,878	5,504,582	1,302,704	
Total Fund Revenues	1,153,528	1,191,436	5,480,443	7,011,219	1,530,776	Overall Revenue Increase/Decrease: 27.93%
Expenditures						
Old Fund (Fund 1117)	465	583	137,905	134,547	(3,358)	
New Fund (Fund 1119)	177,781	1,564	5,342,538	6,876,672	1,534,134	
Total Fund Expenditures	178,246	2,147	5,480,443	7,011,219	1,530,776	Overall Expenditure Increase/Decrease: 27.93%
Revenues vs. Expenditures	975,282	1,189,289	0	0	0	

Environmentally Sensitive Lands (Old Fund)

Special Revenue Fund

Fund 1117 Div. 0326	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
361100	Interest	2,027	225	400	50	(350)	
399000	Cash Carry Forward	0	0	137,505	134,497	(3,008)	Overall Revenue Increase/Decrease:
Total Fund Revenues		2,027	225	137,905	134,547	(3,358)	-2.44%
537- Conservation and Resource Management							
531000	Professional Services	76	33	100	75	(25)	
549005	Bank Fees	389	550	550	550	0	
Total Operating Expenditures		465	583	650	625	(25)	
598020	Reserve for Future Use	0	0	137,255	133,922	(3,333)	
Total Reserves		0	0	137,255	133,922	(3,333)	
Total Fund Expenditures		465	583	137,905	134,547	(3,358)	Overall Expenditure Increase/Decrease: -2.44%

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 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
311000	Ad Valorem Taxes	1,112,112	1,169,164	1,274,165	1,505,087	230,922	0.1250 Mills
311001	Ad Valorem Taxes/Delinquent Taxes	506	15,659	0	0	0	
361100	Interest	38,883	6,388	4,000	1,500	(2,500)	
399000	Cash Carry Forward	0	0	4,064,373	5,370,085	1,305,712	
Total Revenues		1,151,501	1,191,211	5,342,538	6,876,672	1,534,134	Overall Revenue Increase/Decrease: 28.72%
Expenditures							
537- Conservation and Resources Management							
531000	Professional Services	177,392	793	1,200	26,000	24,800	Appraisals & Fees
549005	Bank Analysis Fees	389	771	0	450	450	
Total Operating Expenditures		177,781	1,564	1,200	26,450	25,250	
598020	Reserve for Future Use	0	0	5,341,338	6,850,222	1,508,884	
Total Reserves		0	0	5,341,338	6,850,222	1,508,884	
Total Expenditures		177,781	1,564	5,342,538	6,876,672	1,534,134	Overall Expenditure Increase/Decrease: 28.72%

Description:

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

Fund 1120 Div. 5000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues							
361100	Interest	125	54	50	50	0	
399000	Cash Carry Forward	0	0	22,159	22,218	59	
Total Fund Revenues		125	54	22,209	22,268	59	Overall Revenue Increase/Decrease: 0.27%
Expenditures							
598010	Reserve for Contingency	0	0	22,209	22,268	59	
Total Reserves		0	0	22,209	22,268	59	
Total Fund Expenditures		0	0	22,209	22,268	59	Overall Expenditure Increase/Decrease: 0.27%

Description:

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

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

Recreation Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues						
Interest	5,179	847	1,500	750	(750)	
Recreation Impact Fee	101,565	161,541	69,000	132,000	63,000	
Cash Carry Forward	0	0	381,101	547,773	166,672	
Total Fund Revenues	106,744	162,388	451,601	680,523	228,922	Overall Revenue Increase/Decrease: 50.69%
Expenditures						
Parks Impact Fee Zone 1 (Fund 1132)	118	85	198,066	351,704	153,638	
Parks Impact Fee Zone 2 (Fund 1133)	44	39	29,511	29,322	(189)	
Parks Impact Fee Zone 3 (Fund 1134)	87	61	147,474	172,054	24,580	
Parks Impact Fee Zone 4 (Fund 1135)	94,842	51	76,550	127,443	50,893	
Total Fund Expenditures	95,091	236	451,601	680,523	228,922	Overall Expenditure Increase/Decrease: 50.69%
Revenues vs. Expenditures	11,653	162,152	0	0	0	

Brief Overview

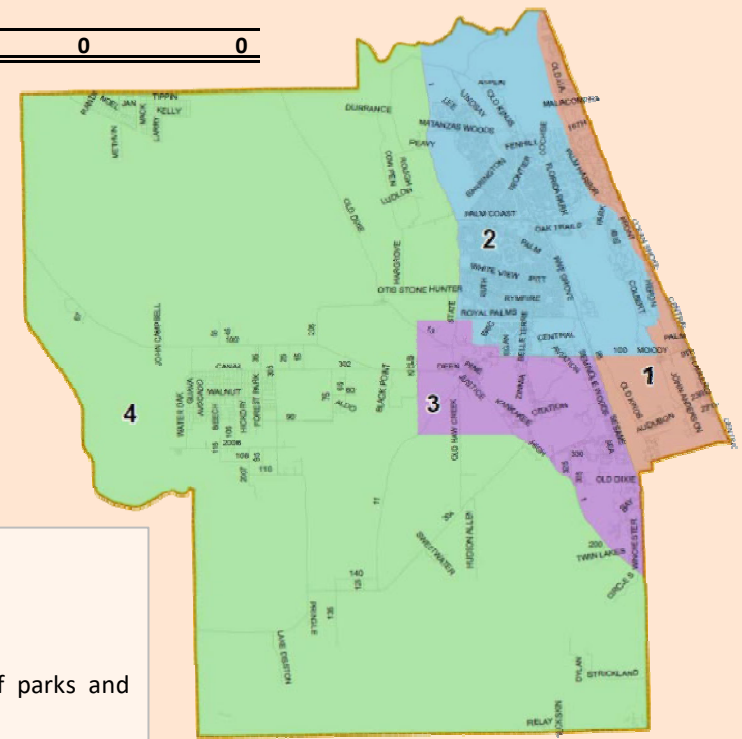
On November 21, 2003, the Board of County Commissioners adopted Ordinance No. 2003-22 amending previous ordinances establishing the Parks and Recreation Impact Fee.

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

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

Authorized Uses

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



Park Impact Fee Zone 1

Special Revenue Fund

Fund 1132		Actual	Actual	Adopted	Adopted	Changes	
Div. 4900	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/-	Comments
Revenues							
361100	Interest	2,446	475	500	100	(400)	
324610	Zone 1 - Recreation Impact Fee	71,087	115,189	42,000	90,000	48,000	
399000	Cash Carry Forward	0		155,566	261,604	106,038	
Total Fund Revenues		73,533	115,664	198,066	351,704	153,638	Overall Revenue Increase/Decrease: 77.57%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	88	52	0	0	0	
549005	Bank Analysis Fees	30	33	150	150	0	
Total Operating Expenditures		118	85	150	150	0	
563000	Capital Outlay Building	0	0	155,000	300,000	145,000	River to Sea Restrooms & Wadsworth Pickleball
Total Capital Expenditures		0	0	155,000	300,000	145,000	
598040	Reserve for Future Capital Outlay	0	0	42,916	51,554	8,638	
Total Reserves		0	0	42,916	51,554	8,638	
Total Fund Expenditures		118	85	198,066	351,704	153,638	Overall Expenditure Increase/Decrease: 77.57%

Park Impact Fee Zone 2

Special Revenue Fund

Fund 1133 Div. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
361100	Interest	401	50	200	100	(100)	
399000	Cash Carry Forward	0	0	29,311	29,222	(89)	
Total Fund Revenues		401	50	29,511	29,322	(189)	Overall Revenue Increase/Decrease: -0.64%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	14	6	50	0	(50)	
549005	Bank Analysis Fees	30	33	50	75	25	
Total Operating Expenditures		44	39	100	75	(25)	
598040	Improvmts other than bldg	0	0	0	29,247	29,247	Graham Swamp Disc Golf
Total Capital Expenditures		0	0	0	29,247	29,247	
598040	Reserve for Future Capital Outlay	0	0	29,411	0	(29,411)	
Total Reserves		0	0	29,411	0	(29,411)	
Total Fund Expenditures		44	39	29,511	29,322	(189)	Overall Expenditure Increase/Decrease: -0.64%

Park Impact Fee Zone 3

Special Revenue Fund

Fund 1134		Actual	Actual	Adopted	Adopted	Changes	
Div. 4900	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
361100	Interest	1,582	218	250	250	0	
324610	Zone 3 - Recreation Impact Fee	12,250	14,873	12,000	17,000	5,000	
399000	Cash Carry Forward	0	0	135,224	154,804	19,580	
Total Fund Revenues		13,832	15,091	147,474	172,054	24,580	Overall Revenue Increase/Decrease: 16.67%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	57	28	50	50	0	
549005	Bank Analysis Fees	30	33	100	100	0	
Total Operating Expenditures		87	61	150	150	0	
598040	Reserve for Future Capital Outlay	0	0	147,324	171,904	24,580	
Total Reserves		0	0	147,324	171,904	24,580	
Total Fund Expenditures		87	61	147,474	172,054	24,580	Overall Expenditure Increase/Decrease: 16.67%

Park Impact Fee Zone 4

Special Revenue Fund

Fund 1135 Div. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
361100	Interest	750	104	550	300	(250)	
324610	Zone 4 - Recreation Impact Fee	18,228	31,479	15,000	25,000	10,000	
399000	Cash Carry Forward	0	0	61,000	102,143	41,143	
Total Fund Revenues		18,978	31,583	76,550	127,443	50,893	Overall Revenue Increase/Decrease: 66.48%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	31	9	50	25	(25)	
549005	Bank Analysis Fees	30	42	50	100	50	
Total Operating Expenditures		61	51	100	125	25	
563000	Improvements other than bldg	94,781	0	0	125,000	125,000	Hidden Trails Playground Expansion & Add Sunshades
Total Capital Expenditures		94,781	0	0	125,000	125,000	
598040	Reserve for Future Capital Outlay	0	0	76,450	2,318	(74,132)	
Total Reserves		0	0	76,450	2,318	(74,132)	
Total Fund Expenditures		94,842	51	76,550	127,443	50,893	Overall Expenditure Increase/Decrease: 66.48%

Transportation Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues						
Interest	52,924	5,630	13,500	5,300	(8,200)	
Cash Carry Forward	0	0	3,661,873	3,300,292	(361,581)	
Total Fund Revenues	52,924	5,630	3,675,373	3,305,592	(369,781)	Overall Revenue Increase/Decrease: -10.06%
Expenditures						
Trans. Impact Fee - Old East (Fund 1130)	325,342	99,098	2,681,084	2,354,332	(326,752)	
Trans. Impact Fee - West (Fund 1131)	106	58	141,677	98,792	(42,885)	
Trans. Impact Fee - East New (Fund 1137)	505	238	852,612	852,468	(144)	
Total Fund Expenditures	325,953	99,394	3,675,373	3,305,592	(369,781)	Overall Expenditure Increase/Decrease: -10.06%
Revenues vs. Expenditures	(273,029)	(93,764)	0	0	0	

Brief Overview

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

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

District No. 1 — All lands within the Corporate Limits of the City of Palm Coast.

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

District No. 3 — All lands, other than those within the Corporate Limits of the City of Palm Coast, lying west of the FEC Railroad rights-of-way.

Authorized Uses

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

Transportation Impact Fee East - Old East

Special Revenue Fund

Fund 1130		Actual	Actual	Adopted	Adopted	Changes	
Div. 0821	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
361100	Interest	38,413	4,004	10,000	3,800	(6,200)	
399000	Cash Carry Forward	0	0	2,671,084	2,350,532	(320,552)	Overall Revenue Increase/Decrease:
Total Fund Revenues		38,413	4,004	2,681,084	2,354,332	(326,752)	-12.19%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	31,443	98,872	2,000	2,000	0	
549005	Bank Analysis Fees	98	226	100	100	0	
563000	Improvements other than Bldg	211,466	0	0	0	0	
563000	Design & Permitting	82,335	0	0	0	0	
Total Operating Expenditures		325,342	99,098	2,100	2,100	0	
598020	Reserve - Designated for Future Use	0	0	2,678,984	2,352,232	(326,752)	
Total Reserves		0	0	2,678,984	2,352,232	(326,752)	
Total Fund Expenditures		325,342	99,098	2,681,084	2,354,332	(326,752)	Overall Expenditure Increase/Decrease: -12.19%

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 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
361100	Interest	2,016	232	1,500	200	(1,300)	
399000	Cash Carry Forward	0	0	140,177	98,592	(41,585)	
Total Fund Revenues		2,016	232	141,677	98,792	(42,885)	Overall Revenue Increase/Decrease: -30.27%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	69	33	100	100	0	
549005	Bank Analysis Fees	37	25	150	150	0	
Total Operating Expenditures		106	58	250	250	0	
598040	Reserve - Future Capital Projects	0	0	141,427	98,542	(42,885)	
Total Reserves		0	0	141,427	98,542	(42,885)	
Total Fund Expenditures		106	58	141,677	98,792	(42,885)	Overall Expenditure Increase/Decrease: -30.27%

Transportation Impact Fee - East New

Special Revenue Fund

Fund 1137		Actual	Actual	Adopted	Adopted	Changes	
Div. 0821		FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Description							
Revenues							
361100	Interest	12,495	1,394	2,000	1,300	(700)	
399000	Cash Carry Forward	0	0	850,612	851,168	556	
Total Fund Revenues		12,495	1,394	852,612	852,468	(144)	Overall Revenue Increase/Decrease: -0.02%
Expenditures							
541- Road and Street Facilities							
531000	Professional Services	468	205	600	400	(200)	
549005	Bank Analysis Fees	37	33	300	150	(150)	
Total Operating Expenditures		505	238	900	550	(350)	
598040	Reserve - Future Capital Projects	0	0	851,712	851,918	206	
Total Reserves		0	0	851,712	851,918	206	
Total Fund Expenditures		505	238	852,612	852,468	(144)	Overall Expenditure Increase/Decrease: -0.02%

Fund 1141 Div. 2009	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
361100	Interest	937	319	300	250	(50)	
399000	Cash Carry Forward	0	0	181,935	169,606	(12,329)	Overall Revenue Increase/Decrease:
Total Fund Revenues		937	319	182,235	169,856	(12,379)	-7.29%
Expenditures							
559- Other Economic Environment							
549005	Bank Analysis Fees	851	806	1,000	1,000	0	
582008	Economic Development Incentives	33,750	12,000	181,235	168,856	(12,379)	Overall Expenditure Increase/Decrease:
Total Fund Expenditures		34,601	12,806	182,235	169,856	(12,379)	-7.29%

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 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues						
Assessments	308,771	305,841	301,082	304,100	3,018	
Misc. Fuel Taxes	65,058	0	0	0	0	
Misc. Excess Fees	1,765	1,405	1,225	1,381	156	
Interest	10,943	1,455	1,310	365	(945)	
Cash Carry Forward	0	0	714,958	584,691	(130,267)	
Total Revenues	386,537	308,701	1,018,575	890,537	(128,038)	Overall Revenue Increase/Decrease: -12.57%
Expenditures						
Daytona North Service District (Fund 1104)	371,119	530,680	692,530	523,777	(168,753)	
North Malacompra Drainage Basin District (Fund 1127)	3,201	3,187	204,639	240,613	35,974	
Bimini Gardens MSTU (Fund 1175)	212	498	49,065	54,247	5,182	
Espanola Special Assessment (Fund 1177)	276	289	28,177	29,109	932	
Rima Ridge Special Assessment (Fund 1178)	310	519	44,164	42,791	(1,373)	
Total Expenditures	3,999	4,493	326,045	366,760	40,715	Overall Expenditure Increase/Decrease: 12.49%
Revenues vs. Expenditures	382,538	304,208	692,530	523,777	(168,753)	

Daytona North Service District

Special Revenue Fund

Fund 1104 Div. 1703	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
312300	Ninth Cent Fuel Tax	52,526	0	0	0	0	
312300	Local Option Fuel Tax	12,532	0	0	0	0	
325201	DNSD/Front Foot	254,297	233,177	260,000	260,000	0	Rate \$0.58 per front foot
325202	DNSD Delinquent Front Foot	10,131	28,810	0	0	0	
361100	Interest	8,522	895	1,000	200	(800)	
386702	Excess Fees - Tax Collector	1,496	1,202	1,000	1,200	200	
399000	Cash Carry Forward	0	0	430,530	262,377	(168,153)	Overall Revenue Increase/Decrease:
Total Fund Revenues		339,504	264,084	692,530	523,777	(168,753)	-24.37%
Expenditures							
513- Financial and Administrative							
534006	Other Contracted Services	2,414	0	14,000	14,000	0	Mosquito Control
534008	Comm Fees - Tax Collector	5,289	5,240	5,350	5,350	0	
534009	Property Appraiser Fees	3,839	3,839	4,100	4,100	0	
519- Other General Governmental Services							
543000	Utilities Expense	10,004	10,334	11,000	11,000	0	
541- Road and Street Facilities							
531000	Professional Services	364	158	450	450	0	
534006	Other Contracted Services	0	0	0	1,500	1,500	Possible Tree Removal, Etc.
534010	Governmental Services	348,685	509,559	350,000	177,000	(173,000)	Road and Bridge Staff Time
542000	Postage Expense	0	0	0	100	100	
546003	Vehicle Repair	0	0	0	1,000	1,000	
546006	Small tools & Equipt	0	95	0	0	0	
549003	Landfill Tipping Fees	382	1,280	1,200	1,400	200	
549005	Bank Analysis Fees	142	175	500	500	0	
553000	Road Materials & Supplies	0	0	40,000	45,000	5,000	
Total Operating Expenditures		371,119	530,680	426,600	261,400	(165,200)	
598040	Reserve for Future Capital Outlay	0	0	265,930	262,377	(3,553)	
Total Reserves		0	0	265,930	262,377	(3,553)	
Total Fund Expenditures		371,119	530,680	692,530	523,777	(168,753)	Overall Expenditure Increase/Decrease: -24.37%

Description:

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

Fund 1127		Actual	Actual	Adopted	Adopted	Changes	
Div. 1702	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
325201	N Malacompra District Special Assessment	35,167	34,496	32,300	35,000	2,700	
325202	Delinquent Spec Assessment	0	604	0	0	0	
361100	Interest - MMIA & Investments	1,876	304	200	60	(140)	
386702	Excess Fees - Tax Collector	217	161	200	160	(40)	
312300	Refund-Prior Year Expense	0	543	0	0	0	
399000	Cash Carry Forward	0	0	171,939	205,393	33,454	
	Total Fund Revenues	37,260	36,108	204,639	240,613	35,974	Overall Revenue Increase/Decrease: 17.58%
Expenditures							
538- Flood Control/Stormwater Management							
531000	Professional Services	63	31	150	0	(150)	
534008	Commission Fees - Tax Collector	703	702	850	850	0	
534009	Property Appraiser	2,360	2,354	2,400	2,400	0	
549005	Bank Analysis Fees	75	100	150	210	60	
	Total Operating Expenditures	3,201	3,187	3,550	3,460	(90)	
598020	Designated for Future Use	0	0	201,089	237,153	36,064	
	Total Reserves	0	0	201,089	237,153	36,064	
	Total Fund Expenditures	3,201	3,187	204,639	240,613	35,974	Overall Expenditure Increase/Decrease: 17.58%

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.

Fund 1175 Div. 1701	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues							
325201	Bimini Gardens Assessment	5,397	4,952	5,220	5,400	180	
325202	Delinquent Spec Asses	0	398	0	0	0	
361100	Interest	206	103	30	25	(5)	
386702	Excess Fees - Tax Collector	31	25	0	0	0	
399000	Cash Carry Forward	0	0	43,815	48,822	5,007	Overall Revenue Increase/Decrease:
Total Fund Revenues		5,634	5,478	49,065	54,247	5,182	10.56%
Expenditures							
513- Financial and Administrative							
534008	Comm Fees - Tax Collector	108	107	150	200	50	
534009	Property Appraiser Fees	59	59	100	125	25	
534010	Governmental Services	0	282	48,765	53,872	5,107	
549005	Bank Analysis Fees	45	50	50	50	0	
Total Operating Expenditures		212	498	49,065	54,247	5,182	
Total Fund Expenditures		212	498	49,065	54,247	5,182	Overall Expenditure Increase/Decrease: 10.56%

Description:

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

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

Espanola Special Assessment

Special Revenue Fund

Fund 1177		Actual	Actual	Adopted	Adopted	Changes	
Div. 1704	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
325201	Mosquito Control Assessment	1,343	1,223	1,282	1,300	18	
325202	Delinquent Special Assessments	0	117	0	0	0	
361100	Interest	115	52	20	20	0	
386702	Excess Fees - Tax Collector	5	6	10	6	(4)	
399000	Cash Carry Forward	0	0	26,865	27,783	918	Overall Revenue Increase/Decrease:
Total Fund Revenues		1,463	1,398	28,177	29,109	932	3.31%
Expenditures							
562- Health Services							
534006	Other Contracted Services	0	0	27,837	28,799	962	
534008	Comm Fees - Tax Collector	27	27	30	30	0	
534009	Property Appraiser Fees	204	204	210	210	0	
549005	Bank Analysis Fees	45	58	100	70	(30)	
Total Operating Expenditures		276	289	28,177	29,109	932	Overall Expenditure Increase/Decrease:
Total Fund Expenditures		276	289	28,177	29,109	932	3.31%

Description:

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

Cost per special assessment unit is \$11.76 each.

Rima Ridge Special Assessment

Special Revenue Fund

Fund 1178 Div. 1704	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
325201	Mosquito Control Assessment	2,436	2,579	2,280	2,400	120	
325202	Delinquent Special Assessments	0	61	0	0	0	
361100	Interest	224	101	60	60	0	
386702	Excess Fees - Tax Collector	16	11	15	15	0	
399000	Cash Carry Forward	0	0	41,809	40,316	(1,493)	
Total Fund Revenues		2,676	2,752	44,164	42,791	(1,373)	Overall Revenue Increase/Decrease: -3.11%
Expenditures							
562- Health Services							
534006	Other Contracted Services	0	204	6,000	6,000	0	Mosquito Control
534008	Comm Fees - Tax Collector	49	49	50	45	(5)	
534009	Property Appraiser Fees	216	216	250	225	(25)	
549005	Bank Analysis Fees	45	50	100	100	0	
Total Operating Expenditures		310	519	6,400	6,370	(30)	
598020	Designated for Future Use	0	0	37,764	36,421	(1,343)	
Total Reserves		0	0	37,764	36,421	(1,343)	
Total Fund Expenditures		310	519	44,164	42,791	(1,373)	Overall Expenditure Increase/Decrease: -3.11%

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 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Revenues						
Intergovernmental Revenue	349,194	441,552	766,144	1,156,435	390,291	
Misc Revenue	63,213	220,962	32,500	77,500	45,000	
Interfund Transfer	100,508	68,232	0	0	0	
Cash Carry Forward	0	0	319,165	687,149	367,984	
Total Revenues	512,915	730,746	1,117,809	1,921,084	803,275	Overall Revenue Increase/Decrease: 71.86%
Expenditures						
SHIP - Personnel	67,034	53,387	57,806	0	(57,806)	
SHIP - Operating	3,492	2,180	27,468	16,800	(10,668)	
SHIP - Grants & Aids	394,456	128,769	1,011,567	1,853,766	842,199	
NSP3	0	0	20,968	50,518	29,550	
Total Expenditures	464,982	184,336	1,117,809	1,921,084	803,275	Overall Expenditure Increase/Decrease: 71.86%
Revenues vs. Expenditures	47,933	546,410	0	0	0	

Description

The mission of the Housing Services Division of the Health and Human Services Department is to preserve and expand the availability and affordability of housing for our citizens. This mission is carried out through a variety of activities, which includes staffing the County’s Affordable Housing Advisory committee, as well as advocating for and supporting affordable housing related projects. Another major component of Housing Services is administering the SHIP (State Housing Initiatives Partnership) program, which provides funds to local governments as an incentive to create partnerships that produce and preserve affordable home ownership and multifamily housing. Local governments develop three year plans to implement and spend the funding in ways that serves very low-, low- and moderate-income families with a focus on homeownership and home preservation. Communities may use the funding to repair and rehabilitate housing, help homeowners purchase homes, increase accessibility for homeowners, or to pay for building and developer fees for approved affordable housing projects. As part of an interlocal agency agreement, the Housing division also administers the SHIP program on behalf of the City of Palm Coast, which due to its designation as a Community Development Block Grant (CDBG) entitlement area, also receives a SHIP funding allocation from the state.

Primary Functions

- ❖ Provide down payment and closing cost assistance for eligible applicants.
- ❖ Fund emergency housing repair, accessibility, and rehabilitation construction projects in accordance with program criteria.
- ❖ Facilitate the Affordable Housing Advisory Committee’s completion of the annual report of recommendations for affordable housing incentives.
- ❖ Provide post-disaster assistance to very low to moderate income homeowners and renters during disaster declarations
- ❖ Work with other assistance and housing related programs to partner funds and initiatives.
- ❖ Ensure compliance with legislative regulations.

**2021-2022
Housing Services Facts**

Number of Housing Applications

42

Total Homes Rehabilitated

19

Homes Purchased with SHIP Funds

4

Goals FY 2022-2023

- Preserve Flagler County’s housing inventory by improving or restoring the current housing stock
- Expand homeownership opportunities for Flagler County Citizens
- Expand Flagler County’s capacity to increase and preserve housing
- Expand awareness of Housing Services
- Develop qualified pool of general and residential contractors for whole-home projects
- Expand housing and financial counseling for Flagler County Citizens
- Leverage SHIP funding to strengthen the local economy

Strategic Objectives

- ✓ Rehabilitate, repair, and mitigate housing units for Flagler County homeowners
- ✓ Provide down payment, closing, and gap financing assistance for first time home buyers in Flagler County
- ✓ Develop collaborative relationship with local nonprofits to leverage SHIP funding
- ✓ Work with local vendors, contractors, and lending partners to expand economic activity within Flagler County through partner orientations, collaboration, and qualified pool of vendors and contractors
- ✓ Issue invitation to bid for HUD-Certified housing counseling agencies to provide foreclosure prevention counseling, credit counseling, and first-time homebuyer education
- ✓ Apply for additional grant funding to leverage SHIP, such as the Hurricane Loss Mitigation Program (HLMP), and the USDA Rural Preservation Grant, to increase capacity to preserve the local housing stock
- ✓ Provide post-disaster housing assistance for repairs, insurance deductibles, and temporary shelter.

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Homes Rehabilitated or Repaired with SHIP Funds	#	0	1	19	30
2. Homes Purchased with SHIP Funds	#	13	13	4	6
3. Private Funds Expended as Leveraged with SHIP	\$	\$2,538,416.50	\$431,294.00	\$272,000.00	\$900,000.00
4. Public Moneys Expended as Leveraged with SHIP	\$	\$815,000.00	\$869,000.00	\$568,000.00	\$700,000.00
5. Citizens Completing First Time Home Buyer’s Class	#	17	16	8	22
6. Citizens Receiving Financial Counseling as a Result of SHIP Funding	#	0	0	0	12
7. Units preserved, mitigated, or repaired using other grants aside from SHIP	#	0	9	0	8

COVID-19 impacted the ability for Housing Services to remain fully staffed with two employees from December 6, 2019 to July 6, 2022. The division had no staff members from June 2021 to January 2022, and the division quickly made gains in completing fiscal year close-outs, committee reports, and fund expenditures in the beginning of 2022. The state's allocation of SHIP funding for 2022 was vetoed due to COVID-19, though the county received \$214,431.13 from the sale of 8 SHIP-funded homes, trust fund interest, and the COVID-19 reimbursement of \$63,059.93.

Major Initiatives / Highlights

- Implemented a \$194,000 Hurricane Loss Mitigation Program grant which strengthened 9 homes against wind damage in 2021
- Adapted SHIP funding to assist 23 homeowners and renters impacted by COVID-19 to mitigate economic hardships in 2020.
- Partnered with the nonprofit Flagler Cares Inc., in 2020 for the nonprofit to administer and implement \$644,947 in Coronavirus Relief Funds (CRF) the division received directly from Florida Housing Finance Corporation.
- Staffed and supported the the AHAC, most recently completing the statutorily required AHAC Annual Affordable Housing Incentives report. Completed triennially prior, this now annual report provides recommendations to the Board of County Commissioners and Palm Coast City Council on possible modifications of, exceptions to, or creation of new plans, policies and procedures which would encourage production of affordable housing in the community.

State Housing Initiatives Partnership Program (SHIP)

Special Revenue Fund

Fund 1143 Div. 0505	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues							
334200	DEM-HLMP AGR# B00037	0	14,564	0	0	0	
335501	State Housing Assistance	349,194	441,552	766,144	1,156,435	390,291	
361100	Interest	3,592	1,415	2,500	2,500	0	
369301	Refund - Prior Year Expense	59,621	219,547	30,000	75,000	45,000	
381000	Interfund Transfer	58,508	68,232	0	0	0	
399000	Cash Carry Forward	0	0	298,197	636,631	338,434	Overall Revenue Increase/Decrease:
Total Revenues		470,915	745,310	1,096,841	1,870,566	773,725	70.54%
559- Other Economic Environment							
512000	Regular Salaries	47,607	38,685	39,874	0	(39,874)	FTE Funding Moved to General Fund
52XXXX	Employee Benefits	19,427	14,702	17,932	0	(17,932)	
Total Personnel Services		67,034	53,387	57,806	0	(57,806)	
Expenditures							
534006	Other Contracted Services	0	0	20,808	10,000	(10,808)	Misc Contracted Services & Req.Client Classes
540000	Travel/Conference Seminar	204	0	1,000	1,000	0	
541002	Communications Recurring	411	0	510	600	90	
542000	Postage Expense	68	0	200	250	50	
546004	Maintenance Agreements	112	25	150	150	0	
547000	Printing & Binding	0	0	50	50	0	
549004	Advertising	0	31	1,000	1,000	0	
549005	Bank Analysis Fees	1,978	1,918	1,600	1,600	0	
551000	Office Supplies	42	0	200	200	0	
551001	Office Equipment	217	6	250	250	0	
552002	Other Operating Expenses	0	0	100	100	0	
552006	Data Processing Software	0	0	300	300	0	
554001	Publications/Memberships	200	200	300	300	0	
555001	Training/Educational Cost	0	0	500	500	0	
555002	Conference/Seminar Regist	260	0	500	500	0	
Total Operating Expenditures		3,492	2,180	27,468	16,800	(10,668)	
583003	Foreclosure Intervention	18,975	0	20,000	20,000	0	
583004	Grant - Rapid Re-Housing	68,481	0	34,000	34,000	0	
583005	Primary Residence Buy Assistance	305,000	120,000	300,000	300,000	0	
583006	Replacement Housing Strategy/Rehab	2,000	8,769	657,567	1,499,766	842,199	
Total Grants & Aids Expenditures		394,456	128,769	1,011,567	1,853,766	842,199	
Total Expenditures		464,982	184,336	1,096,841	1,870,566	773,725	Overall Expenditure Increase/Decrease: 70.54%

Neighborhood Stabilization Program 3 (NSP3)

Special Revenue Fund

Fund 1152 Div. 8001	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
312300	Refund-Prior Year Expense	0	29,550	0	0	0	
399000	Cash Carry Forward	0	0	20,968	50,518	29,550	Overall Revenue Increase/Decrease:
	Total Revenues	0	29,550	20,968	50,518	29,550	140.93%
Expenditures							
559- Other Economic Environment							
534010	Governmental Services	0	0	20,968	50,518	29,550	
	Total Operating Expenditures	0	0	20,968	50,518	29,550	Overall Expenditure Increase/Decrease:
	Total Expenditures	0	0	20,968	50,518	29,550	140.93%

Description:

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

Fund 1153 Div. 8001	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
331500	CDBG Federal Grant	0	0	0	0	0	
381000	Interfund Transfer	42,000	0	0	0	0	
Total Revenues		42,000	0	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
559- Other Economic Environment							
534006	Other Contracted Services	0	0	0	0	0	
Total Operating Expenditures		0	0	0	0	0	
Total Expenditures		0	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

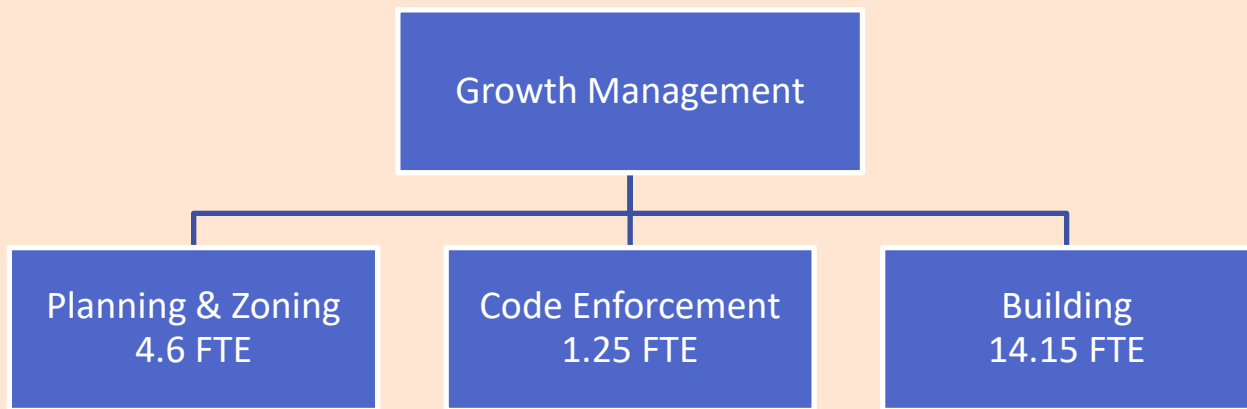
Description:

The Florida Small Cities CDBG Program, administered by the Florida Department of Economic Opportunity (DEO), is a competitive grant program that provides funding to local governments in small urban and rural areas for housing and community development activities. In August 2018, Flagler County applied for the CDNG grant specifically for Housing Rehabilitation. The awarded funds of \$700,000 will be used to repair or replace substandard single family homes owned and occupied by low and moderate income (up to 80% of an area median income) residents in unincorporated Flagler County.

Growth Management - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues						
Licenses & Permits	883,848	1,534,126	1,045,000	1,498,000	453,000	
Intergovernmental Revenue	87,922	186,903	48,500	164,500	116,000	
Charges for Service	382,569	542,423	368,500	461,500	93,000	
Fines & Forfeitures	25,427	12,085	31,000	2,800	(28,200)	
Misc Revenues	20,977	2,498	10,500	2,000	(8,500)	
Cash Carry Forward	0	0	1,946,317	2,233,509	287,192	
Total Revenues	1,400,743	2,278,035	3,449,817	4,362,309	912,492	Overall Revenue Increase/Decrease: 26.45%
Expenditures						
Planning & Zoning	413,608	452,694	607,744	834,741	226,997	
Code Enforcement	51,849	68,062	106,079	109,571	3,492	
Planning & Zoning - Growth Management Reserves	0	0	677,133	743,902	66,769	
Building Department	1,268,954	1,267,969	1,840,377	1,792,329	(48,048)	
Building Department Reserves	0	0	218,484	881,766	663,282	
Total Expenditures	1,734,411	1,788,725	3,449,817	4,362,309	912,492	Overall Expenditure Increase/Decrease: 26.45%
Revenues vs. Expenditures	(333,668)	489,310	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 2022-2023

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

Strategic 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 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
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	#	76	93	39	35
2. Site Development Plan In PUD, Preliminary Plat to TRC/PB, Planned Unit Development, Site Development Plan Review Under 5 Acres, Preliminary Plat to BCC, Final Plat to BCC and Re-submittal Final Plat to BCC	#	10	13	18	15
3. Coastal Construction Control Line – FDEP Review	#	3	9	12	9
4. Short Term Vacation Rental Applications	#	37	33	35	35
5. Planning and zoning training opportunities	#	5	5	5	5
6. Interlocal Agreement Impact Fee Collection	\$	\$113	\$66	\$241	\$0

Major Initiatives / Highlights

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

Description

The Code Enforcement Section is responsible for the enforcement of county codes, including but not limited to identifying code violations and coordinating with building inspection personnel and other County staff in an effort to obtain code compliance.

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

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
- ❖ Complete lien searches submitted to the Department

Goals FY 2022-2023

- 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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Lien Searches	#	350	574	489	500
2. Code Enforcement Cases Opened	#	119	96	160	200
3. Code Enforcement Cases Closed	#	21	21	84	100
4. Training Opportunities	#	6	4	5	2

Major Initiatives / Highlights

- Continued education via Florida Association of Code Enforcement Annual Conference attendance
- Coordination with local law enforcement

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 1180		Actual	Actual	Adopted	Adopted	Changes	
Div. 0000	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
329004	ROW Utilization/Permit & Review Fees	62,200	108,135	60,000	90,000	30,000	
331200	ROW Utilization/Permit & Review Fees	2,037	0	0	0	0	
334390	FL RESILIENT COASTAL PRG	0	50,000	0	0	0	
335130	Insurance Agent County License	35,446	58,178	9,000	0	(9,000)	Revenue to GF
335140	Mobile Home Licenses	27,768	30,776	35,000	30,000	(5,000)	
335150	Alcoholic Beverage Licenses	35,590	38,900	30,000	30,000	0	
341903	Development Engineering Review Fees	85,810	120,232	130,000	100,000	(30,000)	
341904	Administrative Fee (Impact Fee - Schools)	0	15,828	0	60,000	60,000	
341917	Administrative Fees (Impact Fee - Transp)	0	0	0	11,000	11,000	
341905	Administrative Fees (Impact Fee - Parks)	5,709	9,446	2,000	30,000	28,000	
341918	Administrative Fees (Impact Fee - LE)	0	0	0	3,500	3,500	
341919	Administrative Fees (Impact Fee - Fire)	0	0	0	14,000	14,000	
341920	Administrative Fees (Impact Fee - Library)	0	0	0	4,000	4,000	
342501	Construction Plan Review (fees subdiv)	24,620	41,404	20,000	40,000	20,000	
342502	Development Engineering Inspections	0	8,130	20,000	8,000	(12,000)	
342503	Swale Grade Sheet Review Fees	120	30	500	0	(500)	
349001	Dev Svcs Application Fees	110,975	154,246	60,000	80,000	20,000	
349004	LUC/Planning Review Fees	84,510	98,452	70,000	135,000	65,000	
354001	Animal Control Surcharge	35	5	0	0	0	
361100	Interest - Investments	17,059	2,498	9,000	500	(8,500)	
364001	Surplus Sale - Taxable	3,430	0	0	0	0	
369907	Code Enforcement Copies	11,177	14,551	7,500	12,000	4,500	
399000	Cash Carry Forward	0	0	937,956	1,040,214	102,258	
Total Fund Revenues		506,486	750,811	1,390,956	1,688,214	297,258	Overall Revenue Increase/Decrease: 21.37%

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 1180		Actual	Actual	Adopted	Adopted	Changes	
Div. 2003	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Planning & Zoning Expenditures							
512000	Regular Salaries	303,639	335,287	333,049	405,789	72,740	
514000	Overtime	5,368	2,471	0	0	0	
52XXXX	Employee Benefits	92,475	103,663	122,070	153,397	31,327	
	Total Personnel Services	401,482	441,421	455,119	559,186	104,067	
515- Comprehensive Planning							
531000	Professional Services	616	284	0	300	300	
534006	Other Contracted Services	0	0	125,100	240,000	114,900	Land Development Code, Comp and Economic Plan
540000	Travel Expenses	0	0	500	500	0	
541001	Devices & Accessories	10	203	150	700	550	
541002	Communications Recurring	1,609	1,799	1,800	2,030	230	
542000	Postage Expense	532	279	1,500	1,500	0	
544000	Rentals & Leases	0	1,334	2,000	1,050	(950)	Building 2 Copier
545003	Vehicle Insurance	489	494	500	900	400	
545006	Other Insurance & Bonds	0	0	200	200	0	
546003	Vehicle Repair	192	642	200	900	700	
546004	Maintenance Agreements	412	638	2,250	2,000	(250)	
546006	Small Tools and Equipment	0	0	100	100	0	
547000	Printing & Binding	35	0	2,000	2,000	0	Public Notice Signs
549000	Other Current Charges	0	0	200	100	(100)	
549004	Advertising	557	1,510	2,000	2,650	650	
549005	Bank Analysis Fees	329	341	400	400	0	
551000	Office Supplies	3,015	742	2,000	2,000	0	
551001	Office Equipment	703	338	1,000	3,500	2,500	Computer Replacement Development Review Planner
552001	Gas, Oil, & Lubricants	1,687	2,064	2,000	5,200	3,200	
552002	Other Operating Expenses	200	0	500	200	(300)	
552005	Clothing & Wearing Apparel	0	0	625	625	0	
552006	Data Processing Software	0	0	2,200	3,300	1,100	Office 365
554001	Publications/Memberships	765	605	2,800	2,800	0	
555001	Training/Educational Cost	975	0	1,800	1,800	0	
555002	Conference/Seminar Regist	0	0	800	800	0	FFPMA Seminar, 3 Staff Members
	Total Operating Expenditures	12,126	11,273	152,625	275,555	122,930	

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 1180 Div. 2001	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Code Enforcement Expenditures							
529- Other Public Safety							
512000	Regular Salaries	36,295	39,440	61,387	65,448	4,061	
514000	Overtime	0	146	1,000	1,000	0	Contractor Review Board
52XXXX	Employee Benefits	9,475	10,687	26,312	29,593	3,281	
	Total Personnel Services	45,770	50,273	88,699	96,041	7,342	
531000	Professional Services	0	10,283	0	0	0	
534006	Other Contracted Services	0	0	0	90	90	
540000	Travel Expenses	0	0	500	1,400	900	
541001	Devices and Accessories	0	52	100	700	600	
541002	Communications Recurring	1,969	1,679	2,000	1,440	(560)	
542000	Postage	422	382	700	800	100	
544000	Rentals & Leases	97	1,101	0	0	0	
545003	Vehicle Insurance	978	988	1,000	450	(550)	
545006	Other Insurance & Bonds	0	0	300	150	(150)	
546001	Blding/Equip Repairs	166	0	0	0	0	
546003	Vehicle Repair	136	51	1,000	500	(500)	
546004	Maintenance Agreements	777	1,015	1,500	0	(1,500)	Copier Moved to Code Enforcement
546006	Small Tools & Equipment	0	0	250	100	(150)	
547000	Printing & Binding	0	33	500	250	(250)	
551000	Office Supplies	631	302	1,000	500	(500)	
551001	Office Equip	34	897	1,000	500	(500)	
552001	Gas, Oil, & Lubricants	116	57	2,000	2,700	700	
552002	Other Operating Expenditures	194	0	0	0	0	
552005	Clothing & Wearing Apparel	0	0	1,250	700	(550)	
552006	Data Processing Software	0	0	1,480	850	(630)	Office 365
554001	Publications/Memberships	200	100	100	100	0	
555001	Training/Educational Cost	199	199	200	200	0	
555002	Conference/Seminar Regist	160	650	2,500	2,100	(400)	
	Total Operating Expenditures	6,079	17,789	17,380	13,530	(3,850)	
598020	Reserves	0	0	662,133	743,902	81,769	
598030	Personal Services Reserve	0	0	15,000	0	(15,000)	
	Total Reserves	0	0	677,133	743,902	66,769	
Total Fund Expenditures		465,457	520,756	1,390,956	1,688,214	297,258	Overall Expenditure Increase/Decrease: 21.37%

Description

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

Permitting and inspection personnel are responsible for code compliant plan reviews and required inspections for construction projects located in unincorporated Flagler County, the Town of Marineland, and 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 with Perconti Data Systems for the purchase and implementation of the CDPlus permitting and development review software. CDPlus provides planning, permitting, licensing, and code enforcement functions. CDPlus 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 general health, safety and welfare of all citizens who occupy and utilize buildings and structures
- ❖ Assess potentially dangerous structures and post unsafe notices as deemed appropriate
- ❖ Communicate with contractors, developers, citizens, and design professionals on code-related issues
- ❖ Maintain all permitting records in accordance with Florida Statutes Chapter 119, the public records management law
- ❖ 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 2022-2023

- 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 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 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Single Family Residential Permits	#	312	559	568	360
2. New Commercial Building Permits	#	7	6	15	12
3. Permits Issued “Other”	#	3,003	3,156	2,993	3,066
4. Total Inspections	#	13,436	15,324	22,274	21,600
5. Construction Valuation of Issued Permits	\$	\$151,301,013	\$273,384,258	\$345,915,505	\$293,000,000
6. Training Opportunities Accomplished	#	12	21	25	28

Major Initiatives / Highlights

- Implementation of the drone program for inspections and the performance of damage assessment flights (six staff members have drone pilot licenses)
- Provided technologically-advanced customer service with real-time inspection results
- Launched online permit applications, review, and inspections
- Implementation of the Building Officials Association of Florida (BOAF) cross-training program for inspectors to qualify for additional State licenses
- Launched and implemented the Employee Salary Incentive Program
- Educate building community on use of online permit submittal and inspection requests using the CDPlus portal
- Coordination and participation with the Flagler Home Builders Association
- Restructure the permit record retention process to comply with Florida Statutes

Description

The BOCC adopted a Contractor Licensing Ordinance (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
- ❖ Monitor and regulate contractor files to ensure proper licenses and insurances are in compliance with local and state regulation
- ❖ Communicate with all local, state, and federal agencies
- ❖ Conduct Contractor Review Board disciplinary hearings
- ❖ Coordinate and notify the proper agencies of licensing violations

Goals FY 2022-2023

- 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 Objectives

- ✓ Assist local contractors to obtain, retain, and renew their license
- ✓ Provide exceptional internal and external customer service

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Contractor License Renewal Fees Collected	\$	\$44,265	\$16,400	\$17,600	\$8,800
2. Local Licenses Issued	#	442	164	176	88*
3. Training Opportunities	#	2	2	2	2

*HOUSE BILL 753- LOCAL & SOME CLASS II LICENSES WILL EXPIRE WITHOUT OPPURTUNITY 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		Actual	Actual	Adopted	Adopted	Changes	
Div. 2000	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/-	Comments
Revenues							
322001	Building Permit Revenue	815,477	1,452,596	940,000	1,400,000	460,000	
322002	Education Fee for Inspectors	113	1,610	20,000	16,000	(4,000)	
322003	Technology Fee	17,865	32,744	20,000	32,000	12,000	
329001	Contractor Licenses	22,625	16,400	30,000	20,000	(10,000)	
329005	Inspection Fee for School Board	9,891	9,419	6,000	6,500	500	
331200	Hurricane Irma	488	0	0	0	0	
342200	Fire Protection Fee	1,180	1,620	1,000	1,000	0	
349005	Fire Inspection Review	1,191	750	1,000	1,000	0	
354003	Unlicensed Contractor Fines	0	0	1,000	2,000	1,000	
354003	Unsafe Structure Lien Satisfaction	2,957	3,214	0	0	0	
361100	Interest Earnings	22,004	8,321	30,000	800	(29,200)	
369911	Miscellaneous	466	550	0	0	0	
369902	Radon Gas	0	0	1,500	1,500	0	
399000	Cash Carry Forward	0	0	1,008,361	1,193,295	184,934	
	Total Revenues	894,257	1,527,224	2,058,861	2,674,095	615,234	Overall Revenue Increase/Decrease: 29.88%
Expenditures							
524- Protective Inspections							
512000	Regular Salaries	704,709	757,037	897,746	1,019,681	121,935	Department Reorganization
514000	Overtime	11,281	7,686	20,000	20,000	0	
52XXXX	Employee Benefits	246,894	269,735	349,066	408,798	59,732	
	Total Personnel Services	962,884	1,034,458	1,266,812	1,448,479	181,667	
531000	Professional Services	1,987	8,963	0	200	200	
534006	Other Contracted Services	49,244	62,685	378,000	22,000	(356,000)	Tyler Implementation
540000	Travel	512	375	10,000	6,400	(3,600)	
541001	Devices and Accessories	3,178	18,708	5,000	5,000	0	iPads & Cell Phones
541002	Communications Recurring	6,658	10,319	12,000	12,850	850	Current Billing Trend
542000	Postage	230	353	1,000	1,000	0	Certified Mail DBPR
544000	Rentals & Leases	634	1,545	2,000	1,100	(900)	Copier Lease
545001	General Liability Insurance	2,205	0	2,400	0	(2,400)	
545003	Vehicle Insurance	3,667	2,223	2,205	4,100	1,895	
545006	Other Insurance & Bonds	0	2,564	800	3,000	2,200	
546001	Building/Equipment Repairs	4,663	2,705	0	5,000	5,000	
546003	Vehicle Repair	5,214	2,950	2,000	5,000	3,000	
546004	Maintenance Agreements	52,960	17,713	53,720	68,000	14,280	Current Billing Trend - Tyler

(continued on next page)

Building Department Fund

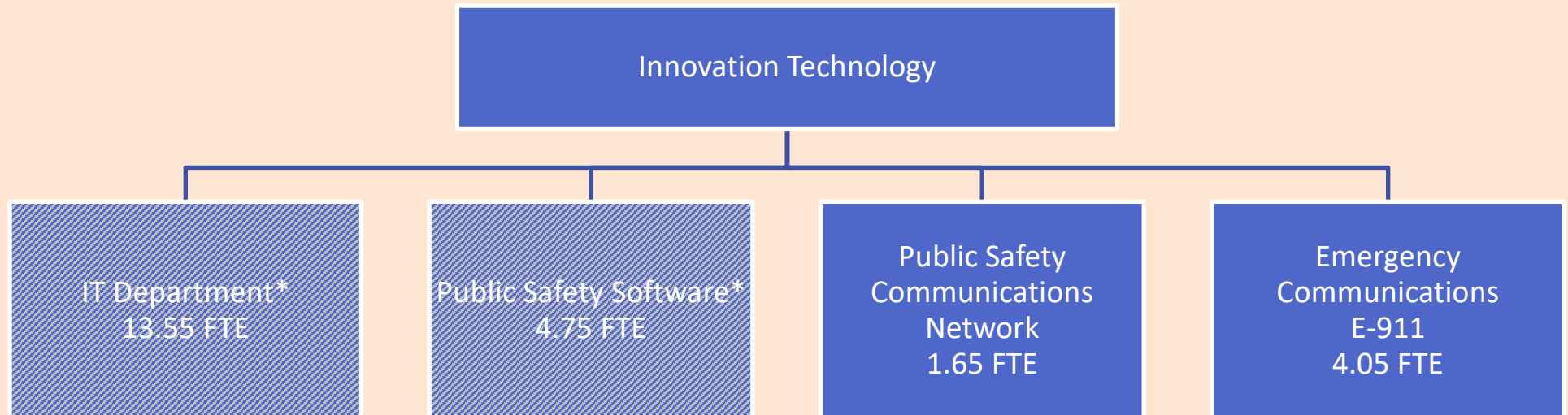
Special Revenue Fund

Fund 1181 Div. 2000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures (continued)							
546006	Small Tools & Equipment	39	4,250	1,400	6,000	4,600	Upgrades
547000	Printing & Binding	45	109	4,320	1,400	(2,920)	
548001	Promotional Activities	2,135	0	2,000	2,000	0	CLOAF, FACE, HBA Events
549000	Other Current Charges	1,043	485	150	750	600	
549005	Bank Analysis Fees	426	449	450	0	(450)	
551000	Office Supplies	3,757	5,666	6,000	6,000	0	Restock
551001	Office Equipment	12,351	27,927	10,000	40,700	30,700	Upgrades monitors, scanners
552001	Gas, Oil, & Lubricants	10,197	11,266	15,000	22,000	7,000	
552002	Other Operating Expenditures	1,190	1,627	2,500	2,500	0	Inspector - Water
552005	Clothing & Wearing Apparel	0	5,037	8,500	8,500	0	Annual Replacement
552006	Data Processing Software	7,528	30,820	34,120	90,000	55,880	Bluebeam & Office 365, & Tyler and new Archive Software
554001	Publications/Memberships	1,449	8,019	8,000	7,700	(300)	Code books
555002	Conference/Seminar Regist	2,331	6,753	2,000	3,150	1,150	
555001	Employee Education & Training Cost	0	0	10,000	19,500	9,500	
Total Operating Expenditures		173,643	233,511	573,565	343,850	(229,715)	
546000	Equipment	132,427	0	0	0	0	
Total Capital Expenditures		132,427	0	0	0	0	
598010	Reserves for Contingency	0	0	218,484	881,766	663,282	
Total Reserves		0	0	218,484	881,766	663,282	
Total Expenditures		1,268,954	1,267,969	2,058,861	2,674,095	615,234	Overall Expenditure Increase/Decrease: 29.88%

Innovation Technology - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Revenues						
Intergovernmental Revenue	673,378	638,530	535,000	545,000	10,000	
Charges for Services	2,497,090	562,997	577,016	596,592	19,576	
Fines & Forfeitures	0	0	50,000	50,000	0	
Miscellaneous Revenues	40,413	37,595	4,000	6,500	2,500	
Interfund Transfer	360,208	350,000	700,000	2,000,000	1,300,000	
Other Sources	28,000	0	0	0	0	
Cash Carry Forward	0	0	1,142,422	1,769,611	627,189	
Total Revenues	3,599,089	1,589,122	3,008,438	4,967,703	1,959,265	Overall Revenue Increase/Decrease: 65.13%
Expenditures						
Emergency Communications E-911	760,799	605,649	1,048,321	870,448	(177,873)	
Public Safety Communications Network	2,789,335	2,619,515	1,960,117	4,097,255	2,137,138	
Total Expenditures	3,550,134	3,225,164	3,008,438	4,967,703	1,959,265	Overall Expenditure Increase/Decrease: 65.13%
Revenues vs. Expenditures	48,955	(1,636,042)	0	0	0	



*These are included in Section 3 - General Fund

Description

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

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

The highest priority for the E-911 database is to provide countywide accurate, dependable, and timely information for emergency communicators when a 911 call is received. The Flagler County 911 System operates under the State Emergency Number Plan administered by the Florida Department of Management Services in accordance with Florida Statutes 365.171, 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 1,212,500 in grants. The Division has also been 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

Goals FY 2022-2023

- ❖ Customer Focus – Monitor operations to ensure alignment with national standards and industry best practices
- ❖ Financial Stability – Foster a correlative 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 Objectives

- ❖ Complete “refresh” of 911 phone system hardware and software of Primary PSAP (Side A)
- ❖ 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	Expected FY 22-23
Call/Alarm Answering Time – Goal = 10 seconds 90% of the time	Time	90%
Number of 911 calls handled – Landline	#	40,498
Number of 911 calls handled - Wireless	#	34,654
Text to 911 calls	#	63
Master Street Address Guide (MSAG) / GIS Synchronization Rate	%	98%

Innovation Technology - Emergency Communications E-911

Special Revenue Fund

Fund 1103 Div. 0422	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
331500	Hurricane Irma	3,451	0	0	0	0	
334XXX	E-911 Grants	89,420	91,542	0	0	0	
335221	E-911 Assessment \$0.40 per land line	142,603	132,258	140,000	120,000	(20,000)	
355222	E-911 Assessment \$0.40 per wireless	414,171	414,730	395,000	425,000	30,000	
342605	E-911 Address Assignment Fee	100	200	0	300	300	
361100	Interest	6,741	32,906	1,000	1,000	0	
399000	Cash Carry Forward	0	0	512,321	324,148	(188,173)	Overall Revenue Increase/Decrease:
	Total Revenues	656,486	671,636	1,048,321	870,448	(177,873)	-16.97%
Expenditures							
529- Other Public Safety							
512000	Regular Salaries	176,126	115,010	247,478	283,847	36,369	
514000	Overtime	3,569	16	0	0	0	
52XXXX	Employee Benefits	65,595	45,077	94,766	110,762	15,996	
	Total Personnel Services	245,290	160,103	342,244	394,609	52,365	
534006	Other Contracted Services	15,250	101,739	17,200	17,600	400	Staff Time Charges
540000	Travel Expenses	2,901	4,263	11,500	11,500	0	
541001	Devices & Accessories	3,719	1,029	1,500	3,500	2,000	
541002	Communications Recurring	76,333	74,284	98,000	159,700	61,700	911 Line Charges
541003	Communications Inst/Repr	0	0	3,000	3,000	0	
542000	Postage Expense	12	6	250	250	0	
545003	Vehicle Insurance	244	247	275	275	0	
546001	Building/Equipment Repairs	0	0	2,500	2,500	0	
546003	Vehicle Repair	143	270	750	750	0	
546004	Maintenance Agreements	124,970	126,180	185,500	173,000	(12,500)	
546000	Small tool& Equipt	0	39	0	0	0	
547000	Printing & Binding	0	895	0	0	0	
548001	Promotional Activities	0	796	3,000	3,000	0	To Promote Text to 911 when Operable
551000	Office Supplies	98	313	1,000	1,000	0	
551001	Office Equipment	26,706	58,730	42,000	27,500	(14,500)	Change in Capital Threshold
552001	Gas, Oil, & Lubricants	1,154	1,706	1,000	1,500	500	
552002	Other Operating Expenses	884	512	0	0	0	
552006	Data Processing Software	3,441	4,814	2,650	2,650	0	Office 365
554001	Publications/Memberships	597	996	2,250	3,750	1,500	
555001	Training/Educational Cost	2,954	5,596	16,500	16,500	0	
555002	Conference/Seminar Registration	95	1,820	500	500	0	
	Total Operating Expenditures	259,501	384,235	389,375	428,475	39,100	

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Fund 1103 Div. 0422	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures (continued)							
564000	Equipment	75,046	61,311	0	0	0	
564000	Future Capital Outlay	0	0	316,702	47,364	(269,338)	
	Total Capital Expenditures	75,046	61,311	316,702	47,364	(269,338)	
534006	Other Contracted Services	180,962	0	0	0	0	
	Total E-911 Grant Expenditures	180,962	0	0	0	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	760,799	605,649	1,048,321	870,448	(177,873)	-16.97%

Description:

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

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

Description

The Public Safety Communications Network (800MHz Radio System) provides for 24-hour continuous operation of Flagler County's trunked radio system, used by all public safety entities (Fire, EMS, and Law), as well as the Flagler County School Board and other municipalities, to communicate with one another and dispatch. The radio system is monitored 24 hours a day and currently has .83 FTE staff assigned to manage the system. The radio system operates countywide and serves all government agencies within Flagler County and outside agencies responding to Flagler County.

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

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

Primary Functions

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

Public Safety Communications Network

Special Revenue Fund

Fund 1182 Div. 0416	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
337201	City of Palm Coast Contribution	23,733	0	0	0	0	
342903	Volusia County	453,228	0	0	0	0	
342902	Municipalities and School Board Rental/User Fees	1,590,101	96,899	107,116	115,072	7,956	
342903	Radio Repairs	5,894	7,307	0	0	0	
342904	General Fund Equipment and User Fees	423,497	433,289	447,166	457,754	10,588	Includes Sheriff's Office
342905	Non-GF Departments' Equipment and User Fees	24,270	25,302	22,734	23,466	732	Fund 1102 - County Transportation Trust
351102	Fines for Automation	0	0	50,000	50,000	0	Previously Budgeted in General Fund
361100	Interest	33,672	4,689	3,000	2,500	(500)	
362009	Volusia Cty Tower Non Tax	0	0	0	3,000	3,000	
381000	General Fund Additional Transfer	360,208	350,000	700,000	2,000,000	1,300,000	
383000	Lease Proceeds	28,000	0	0	0	0	
399000	Cash Carry Forward	0	0	630,101	1,445,463	815,362	
Total Revenues		2,942,603	917,486	1,960,117	4,097,255	2,137,138	Overall Revenue Increase/Decrease: 109.03%
Expenditures							
529- Other Public Safety							
512000	Regular Salaries	95,350	67,755	109,935	136,477	26,542	
52XXXX	Employee Benefits	35,284	27,197	42,705	51,870	9,165	
Total Personnel Services		130,634	94,952	152,640	188,347	35,707	
531000	Professional Services	416	9,675	0	0	0	
534006	Other Contracted Services	3,155	16,646	12,500	116,500	104,000	ISSI with Volusia County
534010	Governmental Services	654	0	0	0	0	
540000	Travel/Training	0	0	5,000	5,000	0	Travel for Conferences
541001	Communications - Devices & Accessories	12,169	19,513	30,000	31,000	1,000	Reimbursable Radio Parts
541002	Communications - Recurring	2,876	3,269	3,500	4,200	700	Wireless Services
541003	Communications - Installation & Repair	0	0	5,000	10,000	5,000	Radio Repairs
543000	Utilities Expense	18,914	25,395	25,000	30,000	5,000	Electric for Tower Sites
545003	Vehicle Insurance	244	20,141	550	550	0	
545004	Property/Casualty Insurance	6,173	0	34,000	34,000	0	
546001	Building/Equipment Repairs	711	3,030	19,000	13,000	(6,000)	UPS Maintenance, 800 MHZ Repairs
546003	Vehicle Repair	3,799	1,537	500	1,200	700	
546004	Maintenance Agreements	3,705	6,400	321,985	1,037,000	715,015	Load Bank Testing & Motorola Maint
546006	Small Tools & Equipment	(1,466)	(6,003)	1,500	1,500	0	
549005	Bank Analysis Fees	149	491	0	0	0	

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Public Safety Communications Network

Special Revenue Fund

Fund 1182 Div. 0416	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Expenditures (cont.)							
551000	Office Supplies	242	187	250	250	0	
551001	Office Equipment	173	18,573	12,500	3,000	(9,500)	Equipment for current staff
552001	Gas, Oil, & Lubricants	482	422	2,500	2,500	0	
552002	Other Operating Expenses	2,818	1,139	500	1,250	750	
552006	Data Processing Software	0	6,389	0	0	0	Programming Software
554001	Publications/Memberships	250	335	0	500	500	
Total Operating Expenditures		55,464	127,139	474,285	1,291,450	817,165	
563000	Improvements other than Building	2,142,248	1,582,494	0	0	0	
564000	Equipment	50,181	0	0	0	0	
Total Capital Expenditures		2,192,429	1,582,494	0	0	0	
572002	Principal on loan/lease	0	513,000	489,000	498,000	9,000	
572002	Principal on Infrastructure	0	0	477,000	488,000	11,000	
572002	Interest on loan/lease	138,015	301,930	89,660	79,866	(9,794)	
572002	Interest on Infrastructure	247,608	0	196,578	185,070	(11,508)	
573000	Other Debt Service Costs	25,185	0	0	0	0	
Total Debt Service		410,808	814,930	1,252,238	1,250,936	(1,302)	
598020	Designated for Future Use	0	0	80,954	1,366,522	1,285,568	
Total Reserves		0	0	80,954	1,366,522	1,285,568	
Total Expenditures		2,789,335	2,619,515	1,960,117	4,097,255	2,137,138	Overall Expenditure Increase/Decrease: 109.03%

Public Safety Communications Network

Special Revenue Fund

Amortization Schedule

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

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

Amortization Schedule

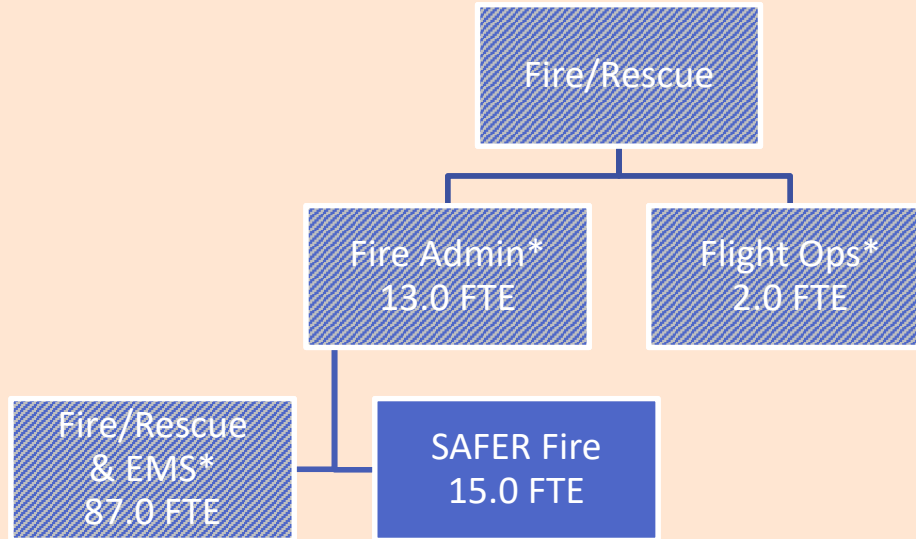
Debt: Public Safety Equipment Lease - Infrastructure
Amount: \$8,517,000
Rate: 2.384%
Lender: Bank of America

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

Grants - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Revenues						
Intergovernmental Revenue	0	317,464	1,617,074	1,450,006	(167,068)	
Interest	0	28	0	0	0	
Interfund Transfer	0	16,042	36,439	0	(36,439)	
Total Revenues	0	333,534	1,653,513	1,450,006	(203,507)	Overall Revenue Increase/Decrease: -12.31%
Expenditures						
Section 5310 Grant	0	0	364,385	0	(364,385)	
State Homeland Security Grant	0	0	88,500	56,000	(32,500)	
EMPG Base Brant	0	0	68,472	56,472	(12,000)	
EMPA Base Grant	0	0	105,806	105,806	0	
EMAP Accreditation Reimbursement Grant	0	0	28,500	28,500	0	
FEMA/SAFER Grant	0	337,306	997,850	1,203,228	205,378	
Total Expenditures	0	337,306	1,653,513	1,450,006	(203,507)	Overall Expenditure Increase/Decrease: -12.31%
Revenues vs. Expenditures	0	(3,772)	0	0	0	



* Fire Admin, Flight Ops, & Fire/Rescue are included in Section 1, only SAFER included in Grants

Grants - Section 5310 Grant

Special Revenue Fund

Fund 1128		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
331420	Grant 5310	0	0	291,508	0	(291,508)	
334490	Transp Disadvantaged Grant	0	0	36,438	0	(36,438)	
381000	Interfund Transfer	0	0	36,439	0	(36,439)	
	Total Revenues	0	0	364,385	0	(364,385)	Overall Revenue Increase/Decrease: -100.00%
Expenditures							
544- Mass Transit Systems							
564000	Equipment	0	0	364,385	0	(364,385)	
	Total Expenditures	0	0	364,385	0	(364,385)	Overall Expenditure Increase/Decrease: -100.00%

Description:

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

This grant was previously budgeted in the General Fund.

Grants - State Homeland Security Grant

Special Revenue Fund

Fund 1128		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
325201	State Homeland Security	0	0	88,500	56,000	(32,500)	Overall Revenue Increase/Decrease:
Total Revenues		0	0	88,500	56,000	(32,500)	
Expenditures							
525- Emergency and Disaster Relief Services							
531000	Professional Services	0	0	69,490	36,000	(33,490)	Regional Web EOC
546004	Maintenance Agreements	0	0	19,010	20,000	990	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	88,500	56,000	(32,500)	

Description:

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

This grant was previously budgeted in the General Fund.

Grants - EMPG Base Grant

Special Revenue Fund

Fund 1128		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
331200	Federal Civil Defense (SLA) EMPG	0	0	68,472	56,472	(12,000)	Overall Revenue Increase/Decrease:
Total Revenues		0	0	68,472	56,472	(12,000)	
Expenditures							
525- Emergency and Disaster Relief Services							
543000	Utilities Expense	0	0	12,000	12,000	0	Electric at the EOC
546004	Maintenance Agreements	0	0	6,000	0	(6,000)	Kitchen and AV Equipment
546006	Small Tools & Equip	0	0	20,000	20,000	0	EOC Furniture
551001	Office Equip	0	0	5,000	5,500	500	
552002	Other Operating Expenses	0	0	18,972	18,972	0	Disaster Supplies
Total Operating Expenditures		0	0	61,972	56,472	(5,500)	
564000	Equipment	0	0	6,500	0	(6,500)	
Total Capital Expenditures		0	0	6,500	0	(6,500)	
Total Expenditures		0	0	68,472	56,472	(12,000)	Overall Expenditure Increase/Decrease:
							-17.53%

Description:

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

This grant was previously budgeted in the General Fund.

Grants - EMPA Base Grant

Special Revenue Fund

Fund 1128		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
334200	9G-19-EMPA	0	0	105,806	105,806	0	Overall Revenue Increase/Decrease:
Total Revenues		0	0	105,806	105,806	0	
Expenditures							
525- Emergency and Disaster Relief Services							
534006	Other Contracted Services	0	0	15,000	10,000	(5,000)	
540000	Travel Expenses	0	0	7,500	7,500	0	
541001	Devices and Accessories	0	0	2,500	5,000	2,500	Radio and Mobile Devices
541002	Communications recurring	0	0	0	3,000	3,000	
546004	Maintenance Agreements	0	0	25,000	29,500	4,500	Web EOC Annual Maintenance
546006	Small Tools & Equip	0	0	5,000	4,000	(1,000)	
547000	Printing & Binding	0	0	7,500	7,500	0	Disaster Preparedness Materials
551000	Office Supplies	0	0	4,000	5,000	1,000	
552002	Other Operating Expenses	0	0	33,806	28,556	(5,250)	Disaster Supplies
554001	Publications/Memberships	0	0	500	750	250	
555002	Conference/Seminar Regist	0	0	5,000	5,000	0	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	105,806	105,806	0	

Description:

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

This grant was previously budgeted in the General Fund.

Grants - EMAP Accreditation Reimbursement Grant

Special Revenue Fund

Fund 1128		Actual	Actual	Adopted	Adopted	Changes	
Div. 8001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
334500	FDEM EMAP Accrued Reimb	0	0	28,500	28,500	0	Overall Revenue Increase/Decrease:
Total Revenues		0	0	28,500	28,500	0	
Expenditures							
525- Emergency and Disaster Relief Services							
534006	Other Contracted Services	0	0	28,500	28,500	0	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	28,500	28,500	0	

Description:

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

This grant was previously budgeted in the General Fund.

Grants - FEMA/SAFER Grant

Special Revenue Fund

Fund 1128 Div. 8001	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Revenues							
331200	Grant Special Revenue	0	317,464	997,850	1,203,228	205,378	
361100	Interest-MMIA & Investmts	0	28	0	0	0	
381000	Interfund Transfer	0	16,042	0	0	0	
Total Revenues		0	333,534	997,850	1,203,228	205,378	20.58%
Expenditures							
522- Fire Control							
512000	Regular Salaries	0	201,168	557,815	681,953	124,138	15 FTEs
52XXXX	Employee Benefits	0	119,067	392,670	467,272	74,602	
514000	Scheduled Overtime	0	17,071	47,365	54,003	6,638	
Total Expenditures		0	337,306	997,850	1,203,228	205,378	20.58%

Description:

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

This grant was added during the FY21 budget.

Total Fund Revenues	0	333,534	1,653,513	1,450,006	(203,507)	
Total Fund Expenditures	0	337,306	1,653,513	1,450,006	(203,507)	-12.31%

Capital Preservation Fund

Special Revenue Fund

Fund 1187		Actual	Actual	Adopted	Adopted	Changes	
Div. 1421	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
381000	Interfund Transfer	0	0	735,000	605,500	(129,500)	Overall Revenue Increase/Decrease:
Total Revenues		0	0	735,000	605,500	(129,500)	
Expenditures							
519- Other General Government Services							
546001	Building/Equipment Repairs	0	0	120,000	70,000	(50,000)	HVAC Replacement - Various Facilities
546001	Building/Equipment Repairs	0	0	479,000	0	(479,000)	Roof Replacement - Justice Center
546001	Building/Equipment Repairs	0	0	0	10,000	10,000	Roof Replacement - Wadsworth Park Pavilion #1
546001	Building/Equipment Repairs	0	0	0	60,000	60,000	Roof Replacement - Fire Station #41
546001	Building/Equipment Repairs	0	0	0	55,000	55,000	Roof Replacement - Various Facilities
546001	Building/Equipment Repairs	0	0	0	100,000	100,000	ADA Projects per Transition Plan
546001	Building/Equipment Repairs	0	0	0	126,500	126,500	Justice Center Flooring 1st Floor
546001	Building/Equipment Repairs	0	0	0	184,000	184,000	Justice Center Flooring 2nd Floor
546001	Building/Equipment Repairs	0	0	23,000	0	(23,000)	GTMNERR Vinyl Siding Replacement
546001	Building/Equipment Repairs	0	0	20,000	0	(20,000)	Carver Center Painting Exterior
546001	Building/Equipment Repairs	0	0	13,000	0	(13,000)	Hidden Trails Fencing
546001	Building/Equipment Repairs	0	0	80,000	0	(80,000)	Herschel King Boat Ramp Improv. (Vessel Reg.)
Total Operating Expenditures		0	0	735,000	605,500	(129,500)	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	735,000	605,500	(129,500)	

Disaster Fund

Special Revenue Fund

Fund 1184 Div. 3890	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
331500	Hurricane Dorian	252,149	0	0	0	0	
337200	HHS Covid-19 Relief Payment	102,834	0	0	0	0	
337200	Hurricane Dorian	23,720	0	0	0	0	
337200	CARES Act Reimbursement	1,198,195	640,805	0	0	0	
361100	Interest	1,066	1,218	0	0	0	
381000	Interfund Transfer	1,500,000	0	0	0	0	
Total Fund Revenues		3,077,964	642,023	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures - Hurricane Dorian							
525- Emergency and Disaster Relief Services							
534006	Other Contracted Services	0	0	0	0	0	
Total Operating Expenditures		0	0	0	0	0	
Total Hurricane Dorian Expenditures		0	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

The Disaster Fund was initially created in FY 18-19 to better account for possible FEMA reimbursable events. By using this fund, expenditures are separated from a department's annual budget which facilitates the reconciliation process.

Disaster Fund

Special Revenue Fund

Fund 1184		Actual	Actual	Adopted	Adopted	Changes	
Div. 3891	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
	Expenditures - COVID-19						
512000	Regular Salaries	532,022	130,879	0	0	0	
514000	Overtime	155,111	11,136	0	0	0	
52XXXX	Employee Benefits	263,739	63,590	0	0	0	
	Total Personnel Services	950,872	205,605	0	0	0	
525-	Emergency and Disaster Relief Services						
531000	Professional Services	12,350	0	0	0	0	
534006	Other Contracted Services	267,369	228,103	0	0	0	
541001	Communications - Devices & Accessories	7,769	0	0	0	0	
540000	Communications - Recurring	1,726	140	0	0	0	
542000	Postage	34	0	0	0	0	
544000	Rentals & Leases	25,265	35,309	0	0	0	
546001	Building/Equipment Repairs	22,501	39,602	0	0	0	
546004	Maintenance Agreements	319	0	0	0	0	
546006	Small Tools & Equipment	29,716	12,026	0	0	0	
547000	Printing & Binding	2,640	0	0	0	0	
548001	Promotional Activities	4,072	0	0	0	0	
549000	Other Current Chrgs/Oblig	15	24	0	0	0	
549004	Advertising	106,418	94,780	0	0	0	
551000	Office Supplies	2,788	0	0	0	0	
551001	Office Equipment	12,625	0	0	0	0	
552001	Gas, Oil, & Lubricants	410	0	0	0	0	
552002	Other Operating Expenses	238,200	23,724	0	0	0	
552006	Data Processing Software	38,288	0	0	0	0	
552007	Ambulance Drugs	134	0	0	0	0	
554001	Publications/Memberships	72	140	0	0	0	
	Total Operating Expenditures	772,711	433,848	0	0	0	
546000	Equipment	141,039	375,207	0	0	0	
566000	Library Materials	2,453	1,202	0	0	0	
	Total Capital Expenditures	143,492	376,409	0	0	0	
582011	FL Cares-Small Business	0	9,259	0	0	0	
	Total Grants & Aids	0	9,259	0	0	0	
	Total COVID-19 Expenditures	1,867,075	1,025,121	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Disaster Fund

Special Revenue Fund

Fund 1184: Dept. 3892	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Expenditures - Hurricane Isaias							
525- Emergency and Disaster Relief Services							
512000	Regular Salaries	3,981	0	0	0	0	
514000	Overtime	4,783	0	0	0	0	
52XXXX	Employee Benefits	4,549	0	0	0	0	
	Total Personnel Services	13,313	0	0	0	0	
534006	Other Contracted Services	3,016	0	0	0	0	
552002	Other Operating Expenses	13,127	8,354	0	0	0	
	Total Operating Expenditures	16,143	8,354	0	0	0	
						Overall Expenditure Increase/Decrease:	
	Total Hurricane Isaias Expenditures	29,456	8,354	0	0	0	0.00%
						Overall Expenditure Increase/Decrease:	
	Total Fund Revenues	3,077,964	642,023	0	0	0	
						Overall Expenditure Increase/Decrease:	
	Total Fund Expenditures	1,896,531	1,033,475	0	0	0	0.00%



SECTION 5

DEBT SERVICE FUNDS

Governmental funds used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest

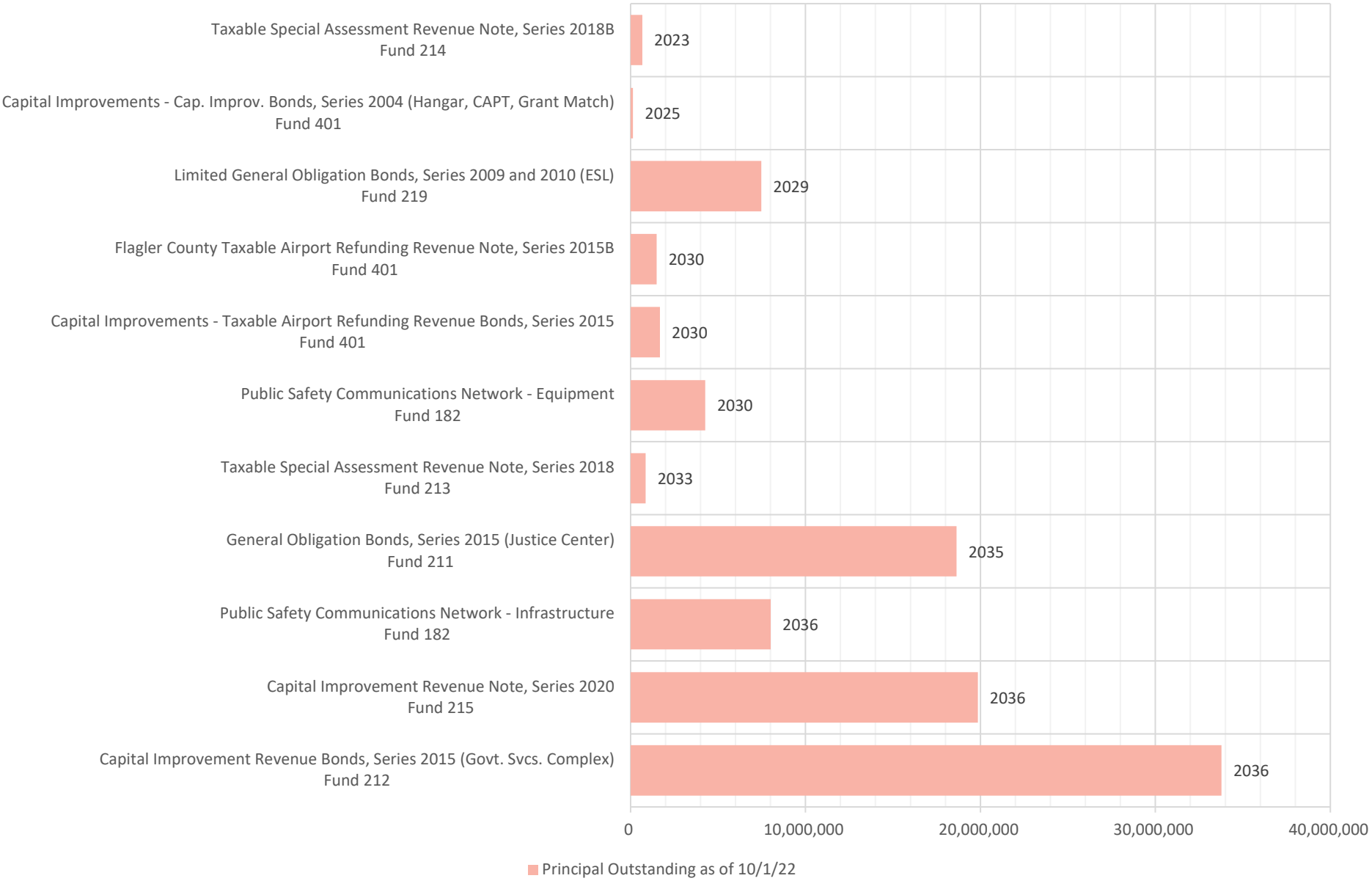
Debt Service Payments for FY 22-23

Description	Other	Principal	Interest	Total
Governmental Funds				
General Fund				
Tax Anticipation Note	\$ 25,000	\$ 0	\$ 60,000	\$ 85,000
Total General Fund	\$ 25,000	\$ 0	\$ 60,000	\$ 85,000
Special Revenue Funds				
Public Safety Communications Network Fund				
Public Safety Communications Network Fund - Equipment	\$ 0	\$ 498,000	\$ 79,866	\$ 577,866
Public Safety Communications Network Fund - Infrastructure	0	488,000	185,070	673,070
Total Special Revenue Funds	\$ 0	\$ 986,000	\$ 264,936	\$ 1,250,936
Debt Service Funds				
General Obligation Bonds, Series 2015 (Justice Center)	\$ 825	\$ 1,120,000	\$ 672,740	\$ 1,793,565
Capital Improvement and Refunding Revenue Bonds, Series 2015 (Govt. Svcs. Complex)	825	2,120,000	1,358,230	3,479,055
Taxable Special Assessment Revenue Note, Series 2018 (Painter's Hill Seawall)	0	63,000	23,470	86,470
Taxable Special Assessment Revenue Note, Series 2018B (HOA Dune Restoration)	0	677,000	26,880	703,880
Capital Improvement Revenue Note, Series 2020 (New FCSO Operations Center)	0	1,065,000	349,130	1,414,130
Limited General Obligation Bonds, Series 2009 and Series 2010 (ESL)	0	1,005,000	163,710	1,168,710
Total Debt Service Funds	\$ 1,650	\$ 6,050,000	\$ 2,594,160	\$ 8,645,810
Total Governmental Funds	\$ 26,650	\$ 7,036,000	\$ 2,919,096	\$ 9,981,746
Proprietary Funds				
Enterprise Funds				
Flagler County Taxable Airport Refunding Revenue Bond, Series 2015 (Airport Improvements)	\$ 0	\$ 189,000	\$ 55,839	\$ 244,839
Flagler County Taxable Airport Refunding Revenue Note, Series 2015B (Airport Improvements)	0	161,000	49,187	210,187
Airport CAPT, ES Hangar & Grant Matches (Airport Business Park)	0	107,113	4,257	111,370
Total Proprietary Funds	\$ 0	\$ 457,113	\$ 109,283	\$ 566,396
Total All Funds	\$ 26,650	\$ 7,493,113	\$ 3,028,379	\$ 10,548,142

Debt Summary for FY 22-23

Fund	Purpose/Source of Revenue	Original Amount Issued	Original or Refinanced Issue Date	Final Maturity	Principal Outstanding as of 10/1/22	Interest Payable to Maturity as of 10/1/22	Total Outstanding as of 10/1/22
Fund 1182	Public Safety Communications Network - Equipment Revenue Source - User Fees	\$ 5,241,000	12/02/19	12/01/29	\$ 4,273,000	\$ 348,334	\$ 4,621,334
Fund 1182	Public Safety Communications Network - Infrastructure Revenue Source - User Fees	8,517,000	12/02/19	12/01/35	8,006,000	1,409,492	9,415,492
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	18,640,000	4,639,764	23,279,764
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	33,775,000	8,930,321	42,705,321
Fund 1213	Taxable Special Assessment Revenue Note, Series 2018 Revenue Source - Special Taxing District	1,520,000	07/12/21	07/01/33	859,211	172,886	1,032,097
Fund 1214	Taxable Special Assessment Revenue Note, Series 2018B Revenue Source - Special Taxing District	3,112,000	06/22/18	07/01/23	677,000	26,878	703,878
Fund 1215	Capital Improvement Revenue Note, Series 2020 Revenue Source - Non Ad Valorem	20,000,000	04/01/21	10/01/35	19,850,000	1,765,454	21,615,454
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	7,475,000	668,614	8,143,614
Fund 1401	Capital Improvements - Taxable Airport Refunding Revenue Bonds, Series 2015 Revenue Source - Airport Revenues	2,595,932	10/01/15	06/01/30	1,678,932	244,296	1,923,228
Fund 1401	Flagler County Taxable Airport Refunding Revenue Note, Series 2015B Revenue Source - Airport Revenues	2,211,000	07/08/15	02/01/30	1,498,000	219,304	1,717,304
Fund 1401	Capital Improvements - Cap. Improv. Bonds, Series 2004 (Hangar, CAPT, Grant Match) Revenue Source - Airport Revenues	1,440,626	11/01/04	10/01/24	134,749	4,461	139,210
Totals		\$ 134,902,558	-	-	\$ 96,866,892	\$ 18,429,804	\$ 115,296,696

Flagler County's Total Outstanding Debt by Final Payoff Year



Summary of Outstanding Debt

Governmental Funds

Special Revenue Funds	\$	14,036,826
Debt Service Funds		97,480,128
Governmental Funds Total	\$	111,516,954

Proprietary Funds

Airport	\$	3,779,742
Proprietary Funds Total	\$	3,779,742
Total Outstanding Debt	\$	<u>115,296,696</u>

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 22-23, and future years.

Flagler County has established a practice of paying for capital projects and capital improvements on a "pay-as-you-go" basis using current revenues whenever possible. However if a project or improvement cannot be financed within the current revenues, the issuance of long-term debt may be utilized to finance the improvements. The County considers the cost versus the benefit of financing and only when the benefits outweigh the costs is the issuance of debt recommended. The County also attempts to refinance outstanding debt if it is determined that the benefit to the County will be realized by reduced interest expense over the remaining life of the debt.

Flagler County has an AA Credit Rating from S&P Global Rating.

Debt Services - Summary

Debt Service Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues						
Ad Valorem Taxes - ESL millage	1,112,896	1,184,698	1,274,165	1,505,087	230,922	
Ad Valorem Taxes - Justice Center	1,825,164	1,942,857	2,089,630	2,004,775	(84,855)	
Sales Tax 1/2 Cent (State)	1,686,449	2,084,927	1,800,000	1,800,000	0	
State Revenue Sharing	1,012,526	1,189,933	1,714,803	1,714,803	0	
Communication Services Tax (State)	197,530	206,374	208,297	0	(208,297)	
Special Assessment Collections	970,347	681,756	98,835	98,835	0	
Interfund Transfers	65,651	5,198,847	984,316	2,110,238	1,125,922	
Interest	56,501	8,327	5,650	2,500	(3,150)	
Cash Carry Forward	0	0	5,866,565	6,371,614	505,049	
Total Revenues	6,927,064	12,497,719	14,042,261	15,607,852	1,565,591	Overall Revenue Increase/Decrease: 11.15%
Expenditures						
Fund 1211 Justice Center \$32,990,000 General Obligation Bonds, Series 2005	1,793,467	1,795,706	2,856,157	3,098,884	242,727	
Fund 1212 Capital Improvement and Refunding Revenue Bond, Series 2015	2,947,352	2,952,311	7,051,905	7,522,889	470,984	
Fund 1213 Taxable Special Assessment Revenue Note, Series 2018	206,481	234,297	98,835	98,835	0	
Fund 1214 Bond Dune Restoration Project Special Assessment, Series 2018B	704,841	703,886	704,174	704,330	156	
Fund 1215 Capital Improvement Revenue Note, Series 2020	0	1,309	323,792	1,414,630	1,090,838	
Fund 1219 Limited Ad Valorem Tax Refunding Bonds, Series 2016	1,163,443	1,173,765	2,607,398	2,768,284	160,886	
Fund 1220 Tourist Development Tax Revenue Bond, Series 2017	0	4,761,661	0	0	0	
Fund 1221 Bond Grant Anticipation Note, Series 2020	6,194	19,931	400,000	0	(400,000)	
Total Expenditures	6,821,778	11,642,866	14,042,261	15,607,852	1,565,591	Overall Expenditure Increase/Decrease: 11.15%
Revenues vs. Expenditures	(105,286)	(854,853)	0	0	0	

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

Debt Service Fund

Fund 1211 Div. 36XX	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
311000	Ad Valorem Taxes	1,823,853	1,917,057	2,089,630	2,004,775	(84,855)	Millage Rate reduction from 0.2050 to 0.1665
311001	Delinquent	1,311	25,800	0	0	0	
361100	Interest	17,871	2,118	1,000	500	(500)	
399000	Cash Carry Forward	0	0	765,527	1,093,609	328,082	
Total Fund Revenues		1,843,035	1,944,975	2,856,157	3,098,884	242,727	Overall Revenue Increase/Decrease: 8.50%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	768	2,862	1,000	1,000	0	
549005	Bank Analysis Fees	238	283	500	500	0	
571001	Principal Series 2015	995,000	1,015,000	1,065,000	1,120,000	55,000	
572001	Interest Series 2015	796,636	776,736	725,990	672,740	(53,250)	
573000	Other Debt Service Costs	825	825	825	825	0	
Total Expenditures		1,793,467	1,795,706	1,793,315	1,795,065	1,750	
Reserves							
598020	Reserve for Future Use	0	0	1,062,842	1,303,819	240,977	
Total Reserves		0	0	1,062,842	1,303,819	240,977	
Total Fund Expenditures		1,793,467	1,795,706	2,856,157	3,098,884	242,727	Overall Expenditure Increase/Decrease: 8.50%

Description:

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

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

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

History of Millage Rate:

Fiscal Year 2013	0.3320	Fiscal Year 2017	0.2751	Fiscal Year 2021	0.2050
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

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

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

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida General Obligation Refunding Bonds, Series 2015
Amount: \$25,500,000
Rate: 3.30%
Fund: 1211
Lender: BNY Mellon

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

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

Debt Service Fund

Fund 1212 Dept. 3604	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues							
315000	Communication Services Tax (CST)	197,530	206,374	208,297	0	(208,297)	Moved back to General Fund
335120	State Revenue Sharing	1,012,526	1,189,933	1,714,803	1,714,803	0	% Allocation Change with General Fund
335181	State Sales Tax 1/2 Cent	1,686,449	2,084,927	1,800,000	1,800,000	0	% Allocation Change with General Fund
361100	Interest	10,936	3,030	1,000	1,000	0	
399000	Cash Carry Forward	0	0	3,327,805	4,007,086	679,281	Overall Revenue Increase/Decrease:
	Total Fund Revenues	2,907,441	3,484,264	7,051,905	7,522,889	470,984	6.68%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	775	3,809	6,000	6,000	0	
549005	Bank Analysis Fees	277	452	4,000	4,000	0	
571001	Principal	1,330,000	1,400,000	2,020,000	2,120,000	100,000	
572001	Interest	1,615,475	1,547,225	1,461,730	1,358,230	(103,500)	
573000	Other Debt Service Costs	825	825	825	825	0	
	Total Expenditures	2,947,352	2,952,311	3,492,555	3,489,055	(3,500)	
Reserves							
598020	Designated for Future Use	0	0	3,559,350	4,033,834	474,484	
	Total Reserves	0	0	3,559,350	4,033,834	474,484	
	Total Fund Expenditures	2,947,352	2,952,311	7,051,905	7,522,889	470,984	Overall Expenditure Increase/Decrease: 6.68%

Description:

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

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

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida Capital Improvement and Refunding Revenue Bonds, Series 2015
Amount: \$42,775,000
Rate: 4.00%
Fund: 1212
Lender: BNY Mellon

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

Fund 1213 Div. 3607	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues							
325201	Special Assessment Collections	262,379	155,592	98,835	98,835	0	
325202	Delinquent	0	8,055	0	0	0	
361100	Interest	485	151	0	0	0	
399000	Cash Carry Forward	0	0	0	0	0	
Total Fund Revenues		262,864	163,798	98,835	98,835	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
517- Debt Service Payments							
549005	Bank Analysis Charges	164	326	400	400	0	
571001	Principal	159,895	189,894	61,000	63,000	2,000	
572001	Interest	46,422	41,577	25,525	23,470	(2,055)	
573002	Loan Issuance Costs	0	2,500	0	0	0	
Total Expenditures		206,481	234,297	86,925	86,870	(55)	
598020	Designated for Future Use	0	0	11,910	11,965	55	
Total Reserves		0	0	11,910	11,965	55	
Total Fund Expenditures		206,481	234,297	98,835	98,835	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

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

Taxable Special Assessment Revenue Note, Series 2018

Debt Service Fund

Estimated Amortization Schedule

Debt: Flagler County, Florida Taxable Special Assessment Revenue Bond, Series 2018A
Amount: \$1,520,000
Rate: 2.94%
Fund: 1213
Lender: CenterState Bank
Other: 15 year Assessment starting November 2018

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

Fund 1214 Div. 3608	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues							
325201	Special Assessment Collections	707,968	526,164	0	0	0	
325202	Delinquent	0	178,996	0	0	0	
361100	Interest & Investments	3,550	491	150	0	(150)	
381000	Interfund Transfer	0	0	660,524	704,330	43,806	
399000	Cash Carry Forward	0	0	43,500	0	(43,500)	
Total Fund Revenues		711,518	705,651	704,174	704,330	156	Overall Revenue Increase/Decrease: 0.02%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	147	63	300	300	0	
549005	Bank Analysis Charges	181	249	150	150	0	
571001	Principal	603,000	626,000	651,000	677,000	26,000	
572001	Interest	101,513	77,574	52,724	26,880	(25,844)	
Total Expenditures		704,841	703,886	704,174	704,330	156	
Total Fund Expenditures		704,841	703,886	704,174	704,330	156	Overall Expenditure Increase/Decrease: 0.02%

Description:

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

Taxable Special Assessment Revenue Note, Series 2018B

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida Taxable Special Assessment Revenue Bond, Series 2018B
Amount: \$3,112,000
Rate: 3.97%
Fund: 1214
Lender: BB&T
Other: 5 year Assessment starting November 2018

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

Capital Improvement Revenue Note, Series 2020

Debt Service Fund

Fund 1215 Div. 3611	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/-	Comments
Revenues							
361100	Interest-MMIA & Investmts	0	11	0	0	0	
381000	Interfund Transfer	0	10,000	323,792	1,405,908	1,082,116	
399000	Cash Carry Forward	0	0	0	8,722	8,722	
Total Fund Revenues		0	10,011	323,792	1,414,630	1,090,838	Overall Revenue Increase/Decrease: 336.89%
Expenditures							
517- Debt Service Payments							
549005	Bank Analysis Fees	0	0	500	500	0	
571001	Principal	0	0	150,000	1,065,000	915,000	
572001	Interest	0	1,309	173,292	349,130	175,838	
Total Fund Expenditures		0	1,309	323,792	1,414,630	1,090,838	
Total Fund Expenditures		0	1,309	323,792	1,414,630	1,090,838	Overall Expenditure Increase/Decrease: 336.89%

Description:

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

Capital Improvement Revenue Note, Series 2020

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida Capital Improvement Revenue Note, Series 2020
Amount: \$20,000,000
Rate: 1.83%
Fund: 1215
Lender: CenterState Bank
Other: 15 years

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

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

Debt Service Fund

Fund 1219 Div. 36XX	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Revenues							
361100	Ad Valorem Taxes	1,112,121	1,168,939	1,274,165	1,505,087	230,922	Millage Rate 0.1250
311001	Delinquent	775	15,759	0	0	0	
361100	Interest	23,659	2,537	3,500	1,000	(2,500)	
399000	Cash Carry Forward	0	0	1,329,733	1,262,197	(67,536)	
Total Fund Revenues		1,136,555	1,187,235	2,607,398	2,768,284	160,886	6.17%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	937	6,201	1,000	1,000	0	
549005	Bank Analysis Fees	950	1,485	2,000	2,000	0	
571001	Principal Series 2016	935,000	960,000	975,000	1,005,000	30,000	
572001	Interest Series 2016	226,556	206,079	185,060	163,710	(21,350)	
Total Expenditures		1,163,443	1,173,765	1,163,060	1,171,710	8,650	
Reserves							
598020	Designated for Future Use	0	0	1,444,338	1,596,574	152,236	
Total Reserves		0	0	1,444,338	1,596,574	152,236	
Total Fund Expenditures		1,163,443	1,173,765	2,607,398	2,768,284	160,886	6.17%

Description:

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

History of Millage Rate:

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

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

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

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida Limited Ad Valorem Tax Refunding Bonds, Series 2016
Amount: \$11,380,000
Rate: 2.19%
Fund: 1219
Lender: Ameris Bank
Other: N/A

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

Tourist Development Tax Revenue Bond, Series 2017

Debt Service Fund

Fund 1220		Actual	Actual	Adopted	Adopted	Changes	
Div. 3609	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
361100	Interest	0	151	0	0	0	
381003	Interfund Transfer	0	4,761,732	0	0	0	
Total Fund Revenues		0	4,761,883	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
517- Debt Service Payments							
531000	Professional Services	0	29	0	0	0	
571001	Principal	0	4,661,000	0	0	0	
572002	Interest	0	100,632	0	0	0	
Total Fund Expenditures		0	4,761,661	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

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

This debt was paid off early in FY 21.

Fund 1221 Div. 3610	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues							
337304	FDOT-SR A1A Dune Rest	0	464,461	0	0	0	
361100	Interest	0	644	0	0	0	
381003	Interfund Transfer	65,651	427,115	0	0	0	
399000	Cash Carry Forward	0	0	400,000	0	(400,000)	
Total Fund Revenues		65,651	892,220	400,000	0	(400,000)	Overall Revenue Increase/Decrease: -100.00%
Expenditures							
517- Debt Service Payments							
549005	Bank Analysis Fees	0	112	150	0	(150)	
572002	Interest	136	2,963	399,850	0	(399,850)	
572002	Other Debt Service Costs	6,058	16,856	0	0	0	
Total Fund Expenditures		6,194	19,931	400,000	0	(400,000)	Overall Expenditure Increase/Decrease: -100.00%

Description:

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



SECTION 6

CAPITAL PROJECT FUNDS

Governmental funds used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.

Capital Project Fund Summary

Capital Project Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Revenues						
1/2 Cent Small County Discretionary Sales Tax	2,907,250	3,608,428	3,483,940	3,750,000	266,060	
Special Assessment	120,458	121,731	120,000	121,000	1,000	
Intergovernmental	431,673	0	0	0	0	
Interest	87,787	9,577	36,400	16,720	(19,680)	
Interfund Transfer	0	0	10,720,000	819,500	(9,900,500)	
Excess Fees/Other Sources	50,782	508,059	0	0	0	
Cash Carry Forward	0	0	6,703,239	4,242,403	(2,460,836)	
Total Fund Revenues	3,597,950	4,247,795	21,063,579	8,949,623	(12,113,956)	Overall Revenue Increase/ Decrease: -57.51%
Expenditures						
Beachfront Parks (Fund 1307)	295	217	416,352	416,719	367	
Beachfront Park Maintenance (Fund 1308)	1,417	1,231	808,842	782,491	(26,351)	
1/2 Cent Discretionary Sales Tax (Fund 1311)	3,324,046	3,633,289	5,185,463	5,120,884	(64,579)	
Capital Improvement Revenue Bond (Fund 1312)	551	775,054	0	0	0	
Dune Restoration Special Assessment 2018B (Fund 1314)	359	119	65,000	0	(65,000)	
CPF - New Sheriff Ops Center (Fund 1315)	0	1,819,866	3,000,000	501,000	(2,499,000)	
General Capital Projects (Fund 1316)	0	0	10,720,000	819,500	(9,900,500)	
Marineland Acres Drainage Basin District (Fund 1318)	34,112	2,341,027	120,000	521,657	401,657	
ESL-Growth Management (Fund 1319)	430,016	4,405	747,922	741,352	(6,570)	
Capital Project Fund - Beach Renourishment (Fund 1320)	34,397	476,738	0	46,020	46,020	
Total Fund Expenditures	3,825,193	9,051,946	21,063,579	8,949,623	(12,113,956)	Overall Expenditure Increase/ Decrease: -57.51%
Revenues vs. Expenditures	(227,243)	(4,804,151)	0	0	0	

Beachfront Parks Capital

Capital Project Fund

Fund 1307		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenue							
361100	Interest	6,058	683	1,200	1,200	0	
399000	Cash Carry Forward	0	0	415,152	415,519	367	
Total Fund Revenues		6,058	683	416,352	416,719	367	Overall Revenue Increase/ Decrease: 0.09%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	226	99	600	500	(100)	
549005	Bank Analysis Fees	69	118	100	200	100	
Total Operating Expenditures		295	217	700	700	0	
562000	Capital Outlay / Buildings	0	0	0	150,000	0	New Restroom Construction
Total Capital		0	0	0	150,000	150,000	
598040	Reserve-Future Capital Outlay	0	0	415,652	266,019	415,652	
Total Reserves		0	0	415,652	266,019	(149,633)	
Total Fund Expenditures		295	217	416,352	416,719	367	Overall Expenditure Increase/ Decrease: 0.09%

Description:

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

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

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

Beachfront Park Maintenance

Capital Project Fund

Fund 1308		Actual	Actual	Adopted	Adopted	Changes	
Div. 1440	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
361100	Interest	11,823	1,327	4,000	4,000	0	
399000	Cash Carry Forward	0	0	804,842	778,491	(26,351)	
Total Fund Revenues		11,823	1,327	808,842	782,491	(26,351)	Overall Revenue Increase/ Decrease: -3.26%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	442	193	600	600	0	PFM investment fees
534006	Other Contract Services	602	831	600	600	0	
546001	Building/Equipment Repairs	263	0	3,000	228,000	225,000	Dune & Pavilion Repairs
549005	Bank Analysis Fees	110	207	500	500	0	
Total Expenditures		1,417	1,231	4,700	229,700	225,000	
598040	Reserve for Future Capital	0	0	804,142	552,791	(251,351)	
Total Reserves		0	0	804,142	552,791	(251,351)	
Total Fund Expenditures		1,417	1,231	808,842	782,491	(26,351)	Overall Expenditure Increase/ Decrease: -3.26%

Description:

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

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

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

1/2 Cent Discretionary Sales Tax

Capital Project Fund

Fund 1311		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
312601	1/2 Cent Small County Discretionary Sales Tax	2,907,250	3,608,428	3,483,940	3,750,000	266,060	
312300	Physical Enviro Contribution	2,938	0	0	0	0	
361100	Interest	44,740	4,805	30,000	10,000	(20,000)	
312300	Fair Value of Investments	0	50,000	0	0	0	
399000	Cash Carry Forward	0	0	1,671,523	1,360,884	(310,639)	
	Total Fund Revenue	2,954,928	3,663,233	5,185,463	5,120,884	(64,579)	Overall Revenue Increase/Decrease: -1.25%
Expenditures							
586- Intragovernmental Transfers Out from Constitutional Fee Officers							
591005	Jail Operations	3,000,000	3,000,000	3,000,000	3,000,000	0	
519- Other General Governmental Services							
549005	Bank Analysis Fees	689	1,480	2,800	2,800	0	
522- Fire Control							
561000	Land & Permanent Easemts	0	0	0	1,900,000	1,900,000	Fire Station #62/Administration
529- Other Public Safety							
531000	Professional Services	1,653	622	2,800	2,800	0	
563000	GSB Parking Expansion - Design & Permitting	89,791	546,005	0	0	0	
	Total Capital Improvements Expenditures	3,092,133	3,548,107	3,005,600	4,905,600	1,900,000	
572- Parks and Recreation							
562000	Carver Gym Expansion	0	78,024	0	0	0	
538- Flood Control/Stormwater Management							
563000	N. Malacompra Backbone	1,641	0	0	0	0	
521- Law Enforcement							
562000	Storage Facility	218,875	0	0	0	0	
572- Parks and Recreation							
563000	New Sheriff Operations Center	6,650	7,158	0	0	0	
546001	FCSO Renovation Judicial Center	4,747	0	0	0	0	
	Total Project Expenditures	231,913	85,182	0	0	0	
598040	Reserve-Future	0	0	2,179,863	215,284	(1,964,579)	
	Total Reserves	0	0	2,179,863	215,284	(1,964,579)	
	Total Fund Expenditures	3,324,046	3,633,289	5,185,463	5,120,884	(64,579)	Overall Expenditure Increase/Decrease: -1.25%

Capital Improvement Revenue Bond 2015

Capital Project Fund

Fund 1312		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001		FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
361100	Interest	12,151	749	0	0	0	Overall Revenue Increase/ Decrease:
Total Fund Revenues		12,151	749	0	0	0	
Expenditures							
519- Other General Governmental Services							
531000	Professional Services	455	127	0	0	0	
549005	Bank Analysis Fees	96	118	0	0	0	
Total Operating Expenditures		551	245	0	0	0	
521- Law Enforcement							
562000	Capital Outlay	0	774,809	0	0	0	FSCO New Ops Center Project #644630
Total Capital Expenditures		0	774,809	0	0	0	
						Overall Expenditure Increase/ Decrease:	
Total Fund Expenditures		551	775,054	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 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
361100	Interest	3,288	107	0	0	0	
399000	Cash Carry Forward	0	0	65,000	0	(65,000)	Overall Revenue Increase/ Decrease:
	Total Fund Revenues	3,288	107	65,000	0	(65,000)	-100.00%
Expenditures							
537- Conservation and Resource Management							
531000	Professional Services	166	13	0	0	0	
549005	Bank Analysis Fees	193	106	0	0	0	
	Total Operating Expenditures	359	119	0	0	0	
582009	Other Entities	0	0	65,000	0	(65,000)	
	Total Grants & Aids Expenditures	0	0	65,000	0	(65,000)	Overall Expenditure Increase/ Decrease:
	Total Fund Expenditures	359	119	65,000	0	(65,000)	-100.00%

New Sheriff Ops Center

Capital Project Fund

Fund 1315		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
361100	Interest-MMIA & Investmts	0	5,591	0	0	0	
384001	Cap Imp Rev Note S2020	0	12,250,000	0	0	0	
399000	Cash Carry Forward	0	0	3,000,000	501,000	(2,499,000)	
Total Fund Revenues		0	12,255,591	3,000,000	501,000	(2,499,000)	Overall Revenue Increase/ Decrease: -83.30%
Expenditures							
521- Law Enforcement							
531000	Professional Services	0	322	0	0	0	
549005	Bank Analysis Fees	0	0	1,000	1,000	0	
546006	Small Tools & Equipt	0	35	0	0	0	
Total Operating Expenditures		0	357	1,000	1,000	0	
562000	Buildings	0	1,749,484	2,999,000	500,000	(2,499,000)	
563000	Public Works Staff Time	0	32,436	0	0	0	
Total Capital Expenditures		0	1,781,920	2,999,000	500,000	(2,499,000)	
573002	Loan Issuance Costs	0	37,589	0	0	0	
Total Debt Service Expenditures		0	37,589	0	0	0	
Total Fund Expenditures		0	1,819,866	3,000,000	501,000	(2,499,000)	Overall Expenditure Increase/ Decrease: -83.30%

General Capital Projects

Capital Project Fund

Fund 1316		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001		FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
361100	Interfund Transfer from General Fund	0	0	10,720,000	819,500	(9,900,500)	Overall Revenue Increase/Decrease:
Total Fund Revenues		0	0	10,720,000	819,500	(9,900,500)	
Expenditures							
519- Other General Governmental Services							
564000	Equipment	0	0	50,000	0	(50,000)	EOC UPS
564000	Equipment	0	0	0	35,000	35,000	Camera Access Control Upgrades
564000	Equipment	0	0	0	134,500	134,500	IT Equipment
564000	Equipment	0	0	0	0	0	Library - Replace Book Security/Theft System
523- Detention and/or Correction							
564000	Equipment	0	0	250,000	250,000	0	Jail Camera System Upgrade
571- Library							
563000	Design/Permitting	0	0	400,000	0	(400,000)	Library & Public Health Mitigation/Prevention Ctr
522- Fire Control							
562000	Buildings	0	0	4,100,000	400,000	(3,700,000)	Westside Fire Station
571- Library							
562000	Buildings	0	0	5,600,000	0	(5,600,000)	Library & Public Health Mitigation/Prevention Ctr
572- Parks and Recreation							
562000	Buildings	0	0	120,000	0	(120,000)	Graham Swamp Restroom & Improvements
563000	Improvements Other than Building	0	0	25,000	0	(25,000)	Wadsworth Park Electrical
563000	Improvements Other than Building	0	0	175,000	0	(175,000)	Hammock Community Center Pickleball Courts
Total Capital Expenditures		0	0	10,720,000	819,500	(9,900,500)	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		0	0	10,720,000	819,500	(9,900,500)	-92.36%

Marineland Acres Drainage Basin District

Capital Project Fund

Fund 1318		Actual	Actual	Adopted	Adopted	Changes	
Div. XXXX	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
325201	Special Assessment	120,458	119,228	120,000	121,000	1,000	Improved Property \$435, Vacant \$220
325202	Delinquent Special Assessment	0	2,503	0	0	0	
334490	Marinld Acrs Rdwy Imp Cons	0	2,160,693	0	0	0	
361100	Marineland Acres District - Interest	6,035	837	0	0	0	
386702	Excess Fees - Tax Collector	682	559	0	0	0	
399000	Cash Carry Forward	0	0	0	400,657	400,657	Overall Revenue Increase/ Decrease:
Total Fund Revenues		127,175	2,283,820	120,000	521,657	401,657	334.71%
Expenditures							
519- Other General Governmental Services							
534008	Commission Fees - Tax Collector	2,409	2,435	3,000	2,500	(500)	
541- Road and Street Facilities							
531000	Professional Services	222	626	104,500	103,565	(935)	
549005	Bank Analysis Fees	151	385	500	500	0	
Total Operating Expenditures		2,782	3,446	108,000	106,565	(1,435)	
563000	Improvements other than building	0	65,626	0	0	0	
563000	Marineland Acres Drainage Design/Permitting	31,330	111,262	0	0	0	Project #599061
Total Capital Expenditures		31,330	176,888	0	0	0	
563000	Improvements other than bldg	0	2,160,693	0	0	0	Project #599061
Total Grant Expenditures		0	2,160,693	0	0	0	
598020	Reserve for Future Use	0	0	12,000	415,092	403,092	
Total Reserves		0	0	12,000	415,092	403,092	
Total Fund Expenditures		34,112	2,341,027	120,000	521,657	401,657	Overall Expenditure Increase/ Decrease: 334.71%

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		Actual	Actual	Adopted	Adopted	Changes	
Div. 6001	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
334700	FCT Grant - Bay Drive Park	428,735	0	0	0	0	
361100	Interest	15,830	1,635	1,200	1,500	300	
399000	Cash Carry Forward	0	0	746,722	739,852	(6,870)	
	Total Fund Revenues	444,565	1,635	747,922	741,352	(6,570)	Overall Revenue Increase/Decrease: -0.88%
Expenditures							
572- Parks and Recreation							
531000	Professional Services	680	3,740	1,200	4,500	3,300	
549005	Bank Analysis Fees	169	233	0	0	0	
537- Conservation and Resource Management							
531000	Professional Services	432	432	0	0	0	
	Total Operating Expenditures	1,281	4,405	1,200	4,500	3,300	
572- Parks and Recreation							
563000	FCT - Bay Drive Park	428,735	0	0	0	0	
	Total Capital Expenditures	428,735	0	0	0	0	
598020	Reserve	0	0	746,722	736,852	(9,870)	
	Total Reserves	0	0	746,722	736,852	(9,870)	
	Total Fund Expenditures	430,016	4,405	747,922	741,352	(6,570)	Overall Expenditure Increase/Decrease: -0.88%

Description:

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

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

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

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

Capital Project Fund - Beach Renourishment

Capital Project Fund

Fund 1320 Div. XXXX	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues							
361100	Interest	13	183	0	20	20	
384006	Grant Anticipation Note S2020	50,100	507,500	0	0	0	
399000	Cash Carry Forward	0	0	0	46,000	46,000	
Total Fund Revenues		50,113	507,683	0	46,020	46,020	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
537- Conservation and Resource Management							
549005	Bank Analysis Fees	0	92	0	500	500	
573002	Loan Issuance Costs	34,397	0	0	0	0	
Total Capital Expenditures		34,397	92	0	500	500	
582009	Other Entities	0	476,646	0	45,520	45,520	
Total Grants & Aids Expenditures		0	476,646	0	45,520	45,520	
Total Fund Expenditures		34,397	476,738	0	46,020	46,020	Overall Expenditure Increase/Decrease: 100.00%

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

Capital Equipment Replacement Program

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

The Capital Equipment Program provides for replacement intervals on an annual basis to reduce capital, operating and maintenance costs in order to maximize the safety and efficiency of the fleet.

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

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

Equipment Description with Age/Miles:

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

Capital Equipment Replacement Program

General Procedures

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

Vehicle and Equipment Replacement Criteria

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

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

Detail of Capital Outlay

Fund	Fund/Department	Description	Amount
Capital Improvement Plan			
Fund 1132	Park Impact Fees - Zone 1	River to Sea New Restrooms	125,000
Fund 1132	Park Impact Fees - Zone 1	Wadsworth Pickleball Court with Lighting	175,000
Fund 1133	Park Impact Fees - Zone 2	Graham Swamp Disc Golf	29,247
Fund 1135	Park Impact Fees - Zone 4	Hidden Trails Playground Expansion & Add Sunshades	125,000
Fund 1306	Beachfront Parks	New Restroom Construction	150,000
Fund 1311	1/2 Cent Sales Tax	Fire Station #62/Administration	1,900,000
Fund 1316	General Capital Projects	Camera Access Control Upgrades	35,000
Fund 1316	General Capital Projects	IT Equipment	134,500
Fund 1316	General Capital Projects	Westside Fire Station	400,000
Fund 1316	General Capital Projects	Jail Camera System Upgrade	250,000
Total			\$ 3,323,747
Other Budgeted Capital			
Fund 1001	GSB	Chilled Water Secondary Pump Replacement (50%)	7,500
Fund 1001	GSB	VFD Replacement (50%)	2,250
Fund 1001	Facilities	Chilled Water Secondary Pump Replacement (50%)	7,500
Fund 1001	Facilities	VFD Replacement (50%)	2,250
Fund 1001	Library	Library Materials	173,325
Fund 1001	Library	Library Donations	500
Fund 1001	Bunnell Library	Library Materials	24,000
Fund 1103	Emergency Communications E-911	Future Capital Outlay	47,364
Fund 1107	Law Library	Library Materials	19,470
Fund 1194	Court Innovations - State Attorney	IT Equipment	10,000
Fund 1194	Court Innovations - Public Defender	6 Dell Laptops	10,500
Fund 1194	Court Innovations - Public Defender	Synology Server/Module/Hard Drive	5,000
Fund 1194	Court Innovations - Court Services	Courtroom Configurations	20,000
Fund 1194	Court Innovations - Court Related Technology	Network Upgrades	50,000
Fund 1315	New Sheriff Op Center	New Sheriff Op Center	500,000
Fund 1401	Airport	Enterprise AC Replacement	20,000
Fund 1401	Airport	Possible Runway Light Repairs	10,000
Total			\$ 909,659

Detail of Capital Outlay

Fund	Department	Description	Amount
Rolling Stock			
Fund 1001	Recreation Facilities	Ford F-150 4x4 (replace #1062)	35,000
Fund 1001	Recreation Facilities	Ford F-250 4x2 Utility Body (replace #8061)	38,000
Fund 1001	Recreation Facilities	48" Scag Mower (replace #8546)	9,500
Fund 1001	Recreation Facilities	Ford F-150 4x4 (replace #1071)	35,000
Fund 1001	Fire/Rescue	Fire Engine (replace spare #899)	622,000
Fund 1001	Fire/Rescue	Fire Engine 41 (replace #918)	622,000
Fund 1001	EMS	Medium Duty Ambulance	375,000
Fund 1102	Road & Bridge	Offroad Utility Vehicle (replace #9176)	17,000
Fund 1102	Road & Bridge	Ford F-250 Pickup (replace #902)	35,000
Fund 1102	Road & Bridge	Ford F-250 Pickup Utility Body (replace #8858)	36,500
Fund 1102	Road & Bridge	Agricultural Tractor (replace #887)	101,307
Fund 1102	Road & Bridge	Agricultural Tractor Boom Mower (replace #886)	130,273
Total			\$ 2,056,580
Decision Units			
Fund 1001	Fleet	Robinar Refrigerant Machine	5,200
Total			\$ 5,200
Total Capital Outlay			\$ 6,295,186

Detail of Capital Equipment

Department	Description	Amount	Total
General Fund (Fund 1001)			
Government Services Building		\$	9,750
	Chilled Water Secondary Pump Replacement (50%)	7,500	
	VFD Replacement (50%)	2,250	
Facilities Management		\$	9,750
	Chilled Water Secondary Pump Replacement (50%)	7,500	
	VFD Replacement (50%)	2,250	
Fleet Management		\$	5,200
	Robinar Refrigerant Machine	5,200	
Recreation Facilities		\$	117,500
	Ford F-150 4x4	35,000	
	Ford F-250 4x2	38,000	
	48" Scag Mower	9,500	
	Ford F-150 4x4	35,000	
Fire/Rescue		\$	1,619,000
	Fire Engine	622,000	
	Fire Engine 41	622,000	
	Medium Duty Ambulance	375,000	
Total General Fund		\$	1,761,200
Road & Bridge (Fund 1102)			
	Offroad Utility Vehicle	17,000	
	Ford F-250 Pickup	35,000	
	Ford F-250 Pickup Utility Body	36,500	
	Agricultural Tractor	101,307	
	Agricultural Tractor Boom Mower	130,273	
Emergency Communications E-911 (Fund 1103)		\$	47,364
	Future Capital Outlay	47,364	
Park Impact Fees Zone 1 (Fund 1132)		\$	300,000
	River to Sea New Restrooms	125,000	
	Wadsworth Pickleball Court with Lighting	175,000	
Park Impact Fees Zone 2 (Fund 1133)		\$	29,247
	Graham Swamp Disc Golf	29,247	

Detail of Capital Equipment

Department	Description	Amount	Total
Park Impact Fees Zone 4 (Fund 1135)			\$ 125,000
	Hidden Trails Playground Expansion & Add Sunshades	125,000	
Court Innovations Fund (Fund 1194)			\$ 10,000
State Attorney			
	Equipment	10,000	
Court Innovations Fund (Fund 1194)			\$ 15,500
Public Defender			
	6 Dell Laptops	10,500	
	Synology Server/Module/Hard Drive	5,000	
Court Innovations Fund (Fund 1194)			\$ 20,000
Court Services			
	Courtroom Configurations	20,000	
Court Innovations Fund (Fund 1194)			\$ 47,364
Court Related Technology			
	Network Upgrades	47,364	
Beachfront Parks (Fund 1307)			\$ 150,000
	New Restroom Construction	150,000	
1/2 Cent Sales Tax (Fund 1311)			\$ 1,900,000
	Fire Station #62/Administration	1,900,000	
New Sheriff Op Center (Fund 1315)			\$ 500,000
	New Sheriff Op Center	500,000	
General Capital Projects (Fund 1316)			\$ 819,500
	Camera Access Control Upgrades	35,000	
	IT Equipment	134,500	
	Jail Camera System Upgrade	250,000	
	Westside Fire Station	400,000	
Airport (Fund 1401)			\$ 30,000
	Enterprise A/C Replacement	20,000	
	Possible Runway Light Repairs	10,000	
Total Capital Outlay - All Funds			\$ 6,075,255

**Capital Improvement Program FY 2023-2027
Anticipated Maintenance & New Construction Projects**

Capital Preservation Projects - Fund 1187			Adopted					Project
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
1	HVAC Replacement - Various Facilities	General Fund	70,000	75,000	75,000	75,000	75,000	370,000
2	Roof Replacement - Wadsworth Park Pavilion #1	General Fund	10,000					10,000
3	Roof Replacement - Fire Station #41	General Fund	60,000					60,000
4	Roof Replacement - Various Facilities	General Fund	55,000		251,900	100,000		406,900
5	ADA Projects per Transition Plan	General Fund	100,000	100,000	100,000	100,000	100,000	500,000
6	Justice Center Flooring 1st Floor	General Fund	126,500					126,500
7	Justice Center Flooring 2nd Floor	General Fund	184,000					184,000
8	Roof Replacement - Palm Coast Library	General Fund		311,750				311,750
9	Palm Coast Library Driveway and Parking	General Fund		435,000				435,000
10	Carver Center Painting Interior	General Fund		20,000				20,000
11	Justice Center Flooring 3rd Floor	General Fund		109,250				109,250
12	Recreation Area Painting	General Fund		33,300				33,300
13	FCSO Inmate Facility Painting	General Fund		30,000				30,000
14	Hidden Trails Park - Shade Structure	General Fund		15,000				15,000
15	Princess Place - Pool Preservation	General Fund		200,000				200,000
16	Princess Place - Legacy Island Bridge/Walkway	General Fund		15,000				15,000
17	Haw Creek Community Center Flooring	General Fund		17,000				17,000
18	Roof Replacement - Bing's Landing Dig Site Pavilion	General Fund			48,100			48,100
19	Justice Center Flooring 4th Floor	General Fund			138,000			138,000
20	Social Services David Siegel Center Int/Ext Painting	General Fund			14,000			14,000
21	GSB Carpet Flooring 1st Floor	General Fund			195,000			195,000
22	Gvmnt Complex Re-Stripe Roadway & Parking Lots	General Fund			40,000			40,000
23	Bull Creek Campground - Replace Drainfield	General Fund			50,000			50,000
24	Bull Creek Campground - Upgrade RO System	General Fund			50,000			50,000
25	Carver Center - Basketball Court Resurfacing	General Fund			68,000			68,000
26	Palm Coast Library Roof Replacement	General Fund				300,000		300,000

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**Capital Improvement Program FY 2023-2027
Anticipated Maintenance & New Construction Projects**

Capital Preservation Projects - Fund 1187 (continued)			Adopted					Project
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
27	Gvmnt Complex GSB Replace Gutters and Downspouts	General Fund				100,000		100,000
28	Princess Place Restoration of Caretakers Quarters	General Fund				135,000		135,000
29	Ag Extension Office Exterior Paint	General Fund				21,000		21,000
30	FCSO Jail Administration Exterior Paint	General Fund				18,000		18,000
31	Fire Station #41 - Hammock - Interior & Exterior Paint	General Fund				20,000		20,000
32	Fire Station #92 - Airport - Interior & Exterior Paint	General Fund				17,000		17,000
33	Gvmnt Complex EOC Exterior Painting	General Fund				43,750		43,750
34	Gvmnt Complex GSB Exterior Painting	General Fund				160,000		160,000
35	Hammock Community Center Interior & Exterior Paint	General Fund				11,200		11,200
36	Haw Creek Community Center Interior & Exterior Paint	General Fund				10,000		10,000
37	Health Department Main Office Exterior Paint	General Fund				22,000		22,000
38	Palm Coast Library Exterior Paint	General Fund				40,000		40,000
39	Haw Creek Community Center Basketball Court Resurfacing	General Fund				68,000		68,000
40	Wadsworth Park Basketball Court Resurfacing	General Fund				75,000		75,000
41	Wadsworth Park Basketball Court Lighting Replacement	General Fund				65,000		65,000
42	FCSO Jail Administration Interior Paint	General Fund					18,000	18,000
43	Gvmnt Complex EOC Interior Paint	General Fund					43,750	43,750
44	Gvmnt Complex Justice Center Interior Paint	General Fund					260,000	260,000
45	Health Department Main Office Interior Paint	General Fund					22,000	22,000
46	Palm Coast Library Interior Paint	General Fund					40,000	40,000
47	Gvmnt Complex Energy Plant Epoxy Floors	General Fund					20,000	20,000
48	Recreation Area Baseball Concession Epoxy Floors	General Fund					13,000	13,000
49	Recreation Area Arena Restroom/Concession Epoxy Floors	General Fund					15,000	15,000

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**Capital Improvement Program FY 2023-2027
Anticipated Maintenance & New Construction Projects**

Capital Preservation Projects - Fund 1187 (continued)			Adopted					Project
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
50	Fire Station #41 - Hammock - Epoxy Floors	General Fund					23,000	23,000
51	Recreation Area Arena Install Gutters	General Fund					13,000	13,000
52	Fire Station #51 - Espanola - Epoxy Bay Floors	General Fund					10,000	10,000
53	Fire Station #81 - Rima Ridge - Upgrade Existing Kitchen	General Fund					10,000	10,000
54	Fire Station #92 - Airport - Epoxy Bay Floors	General Fund					11,000	11,000
55	Gvmnt Complex Fleet South Parking Area Drainage Imprvmts	General Fund					16,000	16,000
56	Fire Flight Renovate Hangar Offices	General Fund					300,000	300,000
57	Princess Place Island House Bridge Renovation	General Fund					45,000	45,000
58	Princess Pl. Covered Bridge Shoreline Stabilization/Imprvmts	General Fund					100,000	100,000
	Subtotal		\$ 605,500	\$ 1,361,300	\$ 1,030,000	\$ 1,380,950	\$ 1,134,750	\$ 5,512,500

New Construction Projects - Fund 1316			Adopted					Project
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
1	Westside Fire Station #51 with FCSO Substation	General Fund	400,000					400,000
2	Red Roof Inn Fuel Depot	General Fund			250,000			250,000
	Subtotal		\$ 400,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 650,000

Technology Projects - Fund 1316			Adopted					Project
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
1	Jail - Replace Management and Camera System	General Fund	250,000					250,000
2	County-wide - Camera and Access Control Upgrades	General Fund	35,000	35,000	35,000	35,000		140,000
3	County-wide - Replace Servers, Storage, and O/S	General Fund	134,500	465,000	465,000	180,000	500,000	1,744,500
4	County-wide - Replace Backup System	General Fund				125,000		125,000
5	Library - Migrate to New ILS	General Fund				85,000		85,000
6	EOC Ops Overhaul	General Fund				75,000		75,000
	Subtotal		\$ 419,500	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,419,500

**Capital Improvement Program FY 2023-2027
Anticipated Maintenance & New Construction Projects**

State Court Technology Projects								Adopted					Project Total
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027						
1	Justice Center - Upgrade Switches	Court Innovations (1194)	30,000									30,000	
	Subtotal		\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	

Impact Fee Projects								Adopted					Project Total
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027						
1	River to Sea Preserve - Construct New Restrooms	Impact Fees - Zone 1	125,000									125,000	
2	Hidden Trails Park - Playground Exp./Add Sunshades	Impact Fees - Zone 4	125,000									125,000	
3	Wadsworth - Pickleball Court with Lighting	Impact Fees - Zone 1	175,000									175,000	
4	Graham Swamp - Disc Golf	Impact Fees - Zone 2	29,247									29,247	
5	Moody Homestead Park - New Restrooms & Utility	Impact Fees - Zone 3		125,000								125,000	
	Subtotal		\$ 454,247	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 579,247	

Beachfront Parks Projects								Adopted					Project Total
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027						
1	New Restroom Construction	Beachfront Capital (1307)	150,000									150,000	
2	Dune Walkover Repairs	Beachfront Maint (1308)	150,000									150,000	
3	Maintain & Repair Pavilions	Beachfront Maint (1308)	75,000									75,000	
	Subtotal		\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000	

1/2 Cent Sales Tax								Adopted					Project Total
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027						
1	Fire Station #62/Administration - Land/Design	1/2 Cent (1311)	1,900,000									1,900,000	
	Subtotal		\$ 1,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000	

Total General Fund	\$ 8,582,000
Total Other Funds	\$ 2,884,247
Grand Total	\$ 11,466,247

**Capital Improvement Program FY 2023-2027
Unfunded Projects**

New Construction & Technology Projects - Fund 1316

Priority	Location/Facility	Project Name	Description	Budget Estimate	Funding Source
1	Fire Station #62/Administration	Construction	Construct New Station at US 1/Bunnell	9,000,000	General Fund
2	Fire Station #92	Construction	New Station at US 1 South	4,500,000	General Fund
3	FCSO Training/Gun Range	Construction	New Training/Gun Range for FCSO	5,700,000	General Fund
4	Fire Training Center	Construction	New Training Center for Fire Rescue	1,000,000	General Fund
5	Public Transportation	Construction	Stand Alone Public Transportation Facility	TBD	General Fund/Grant
6	Fire Station #71	Construction	Construct New Station at CR305/SR110	4,500,000	General Fund
7	Ag Museum	Construction	Connect Utilities	1,600,000	General Fund
8	Flagler County Recreation Area Mutli-Purpose Building	Construction	Construct new 80x200 (16K sq. ft.) Multipurpose Building	500,000	General Fund
9	Princess Place Restrooms	Construction	Construction of New Restrooms Outside of the Historic District & Demolition of Existing Facilities	150,000	Partial Impact Fees
10	Princess Place Restrooms	Construction	Construction of New Restrooms with Showers, Installation of Drainfield at 'The Hill'	160,000	Partial Impact Fees
11	Government Complex - EOC	Roof Hardening	EOC Roof Hardening	750,000	CDBG-MIT (CFHP)
12	Health Department	Expansion	Health Dept 8,000 sq ft Expansion	3,200,000	General Fund/Grant
13	Hammock FCSO Substation	Construction	FCSO Hammock Substation	1,230,000	General Fund
14	Land Management Building	Office Addition	Office Addition 600 sq. ft.	250,000	General Fund
15	SOE	Expansion	SOE Early Voting Expansion	TBD	General Fund
16	Library	Technology	Library - Replace Book Security/Theft System	25,000	General Fund
SUBTOTAL				\$ 32,565,000	

Capital Preservation Projects - Fund 1187

Priority	Location/Facility	Project Name	Description	Budget Estimate	Funding Source
1	GSB	Construction	GSB Carpet Flooring 3rd Floor	135,000	General Fund
2	Recreation Area	Construction	Recreation Area Sand Blasting/Painting	75,000	General Fund
3	GSB	Construction	GSB Carpet Flooring 2nd Floor	130,000	General Fund
4	GSB	Construction	GSB Painting Interior	210,000	General Fund
SUBTOTAL				\$ 550,000	

**Capital Improvement Program FY 2023-2027
Unfunded Projects**

County Fuel Tax Transportation Projects - Fund 1112

Priority	Project Name/Description	Budget Estimate	Funding Source
1	Old Haw Creek Rd from CR 304 to SR 100 - Construction	7,788,650	FDOT / Gas Tax
2	CR 302 from Coconut Blvd to Forest Park - Design	302,750	FDOT / Gas Tax
3	Hargrove Road from Otis Stone Hunter to US 1	4,509,061	FDOT / Gas Tax
4	Pedestrian Multi-Use Bridge Over US 1 - Design	1,520,473	FDOT / Gas Tax
5	Westmayer Place (End of Road to SR A1A)	100,000	FDOT / Gas Tax
6	US 1 Trailhead for Lehigh Rail Trail - Design	230,000	FDOT / Gas Tax
7	CR 205 - Phase II (SR 100 to Private Dirt Road)	2,714,000	FDOT / Gas Tax
8	Jungle Hut Road Resurfacing	135,000	FDOT / Gas Tax
9	Old Kings Road South Multi-Use Trail From Flagler/Volusia County Line to SR 100 Flagler - Design	290,000	FDOT / Gas Tax
10	CR 304 Resurfacing Phase I (CR 305 to SR 11)	4,262,500	FDOT / Gas Tax
11	Old Kings Road South Multi-Use Trail From Flagler/Volusia County Line to SR 100 Flagler - Construction	2,795,415	FDOT / Gas Tax
12	Rima Ridge Resurfacing (Various Roads) - Construction	4,920,000	FDOT / Gas Tax
13	US 1 Trailhead for Lehigh Rail Trail - Construction	1,119,488	FDOT / Gas Tax
	SUBTOTAL	\$ 30,687,337	

Daytona North Service District - Fund 1104

Priority	Project Name/Description	Budget Estimate	Funding Source
1	Walnut Avenue from Water Oak to Forest Park Widening - Design	265,000	FDOT / Daytona North
2	Forest Park St and CR 35 Paving (CR 302 to SR 100) - Design	457,750	FDOT / Daytona North
	SUBTOTAL	\$ 722,750	

**Capital Improvement Program FY 2023-2027
Unfunded Projects**

Flagler Executive Airport - Fund 1401

Priority	Project Name/Description	Budget Estimate	Funding Source
1	Construction of Taxiway A	2,000,000	FAA/FDOT/Local
2	Construction of Apron Expansion	2,500,000	FAA / FDOT / Local
3	Construction of GA Terminal	7,000,000	FAA / FDOT / Local
4	Construction of Terminal Area Landside Improvements	1,500,000	FDOT / Local
5	Relocate Fuel Farm	1,000,000	FDOT / Local
6	Rehabilitate Seaplane Base	650,000	FDOT / Local
7	Environmental Assessment for Parallel Runway 11R/29L	350,000	FAA / FDOT / Local
8	Design of Parallel Runway 11R/29L	800,000	FAA / FDOT / Local
9	Construction of Parallel Runway 11R/29L	16,000,000	FAA / FDOT / Local
10	Airport Master Plan Update	1,000,000	FAA / FDOT / Local
	SUBTOTAL	\$ 32,800,000	

TOTAL	\$ 96,775,087
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HVAC Replacement - Various Facilities

Project #:	630125	FY Adopted:	2023	Original Budget: \$ 70,000
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget: \$ 70,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget: \$ 70,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Fund	\$ -	\$ 70,000	\$ -	\$ 70,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 70,000	\$ -	\$ 70,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 70,000	\$ -	\$ 70,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 70,000	\$ -	\$ 70,000

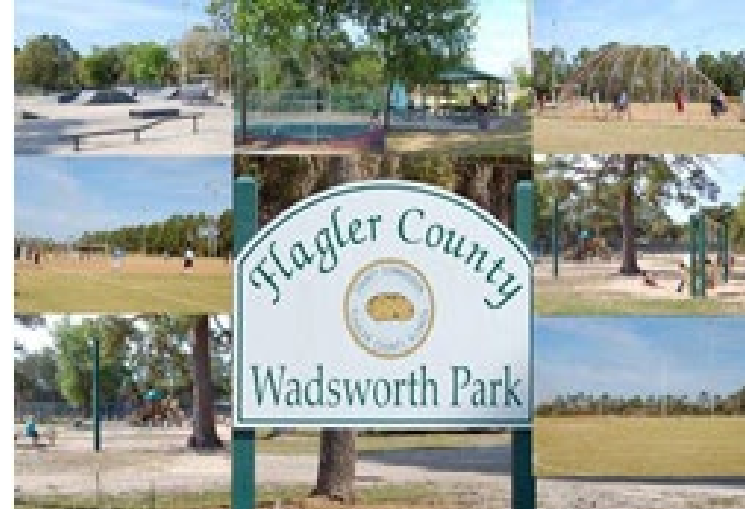


Description:	These are all HVAC projects that should be done periodically for the preservation of the facility. Included is ; General Services Building #5: Unit #1 replacement, 12 ton R22 with a 12 ton 410 unit; Building #5: Unit #2 replacement, a 3.5 ton R22 with a 3.5 ton 410 unit; Baptist Academy: Unit #3 replacement, a 30 ton R22 unit with a 40 ton 410 unit; FCRA Civic Arena: Unit #1 replacement, a 1 ton ductless R22 unit with a 1 ton ductless 410 unit; FCRA Civic Arena: Unit #2 replacement, a 1 ton ductless R22 unit with a 1 ton ductless 410 unit; GTMNEER: Unit #1 replacement, a 3.5 ton 410 unit with a 3.5 ton 410 unit; GTMNEER: Unit #2 replacement, a 3.5 ton 410 unit with a 3.5 ton 410 unit; GTMNEER: Unit #3 replacement, a 2 ton 410 unit with a 2 ton 410 unit; Haw Creek Preserve Caretakers Residence: Unit #1 replacement, a 4 ton R 22 package unit with a 4 ton 410 package unit.
Operating Impact:	These are all HVAC projects that should be replaced periodically for the preservation of the facility.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future. Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Roof Replacement - Wadsworth Park Pavilion #1

Project #:	GS23003	FY Adopted:	2023	Original Budget:	\$ 10,000
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget:	\$ 10,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 10,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Fund	\$ -	\$ 10,000	\$ -	\$ 10,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 10,000	\$ -	\$ 10,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 10,000	\$ -	\$ 10,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 10,000	\$ -	\$ 10,000



Description:	Wadsworth Park: 2200 Moody Boulevard, Flagler Beach, FL 32136. Pavilion #1; Replace existing tin roof with new Architectural 30 year wind rated shingles.
Operating Impact:	This project is designed to extend the life of community spaces and surrounding support structures as well as support Flagler County's strategic plans of preserving public facilities.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future. Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities

Roof Replacement - Fire Station #41

Project #:	GS23004	FY Adopted:	2023	Original Budget:	\$ 60,000
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget:	\$ 60,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 60,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Fund	\$ -	\$ 60,000	\$ -	\$ 60,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 60,000	\$ -	\$ 60,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 479,000	\$ -	\$ 479,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 479,000	\$ -	\$ 479,000



Description:	Replace existing (20) year old shingle roof with new Architectural 30 year wind rated shingles.
Operating Impact:	Will contribute to the preservation of the facility.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future. Growth & Infrastructure Public Health & Safety Goal 3 - Improve Public Safety Response and Service Delivery Capabilities

Roof Relacement - Various Facilities

Project #:	GS23005	FY Adopted:	2023	Original Budget:	\$ 55,000
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget:	\$ 55,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 55,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Fund	\$ -	\$ 55,000	\$ -	\$ 55,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 55,000	\$ -	\$ 55,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 479,000	\$ -	\$ 479,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 479,000	\$ -	\$ 479,000



Description:	These are all re-roof projects that should be done periodically for the preservation of the facility. Included is ; Bing's Landing: Archeological Dig Site Pavilion; Replace existing (20) year old shingle roof with new Architectural 30 year wind rated shingles.
Operating Impact:	Will contribute to the preservation of the facility.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future. Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

ADA Projects per Transition Plan

Project #:	GS23005	FY Adopted:	2023	Original Budget:	\$ 100,000
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget:	\$ 100,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 100,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Fund	\$ -	\$ 100,000	\$ -	\$ 100,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 100,000	\$ -	\$ 100,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 100,000	\$ -	\$ 100,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 100,000	\$ -	\$ 100,000



Description:	An ongoing project to be used to design, study, and improve existing county-owned buildings, facilities, and other infrastructure up to current American's with Disabilities Act (ADA) standards. The specific improvements are outlined in the county's transition plan.
Operating Impact:	No additional operating impact is expected at this time.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future. 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:	9/30/2023	Current Year Budget:	\$ 126,500
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 126,500

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Fund	\$ -	\$ 126,500	\$ -	\$ 126,500
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 126,500	\$ -	\$ 126,500
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 479,000	\$ -	\$ 479,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 479,000	\$ -	\$ 479,000



Description:	To ensure the Kim Hammond Justice Center remains a valuable asset we will replace +/- 20,854 square feet of worn out roll good carpet and replace it with 20,854 square feet of commercial grade carpet tiles.
Operating Impact:	Will contribute to the preservation of the facility.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future. 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:	9/30/2023	Current Year Budget:	\$ 184,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 184,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Fund	\$ -	\$ 184,000	\$ -	\$ 184,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 184,000	\$ -	\$ 184,000
Expenditures				
Bldg/Equip Repairs	\$ -	\$ 479,000	\$ -	\$ 479,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 479,000	\$ -	\$ 479,000



Description:	To ensure the Kim Hammond Justice Center remains a valuable asset we will replace +/- 30,983 square feet of worn out roll good carpet and replace it with 30,983 square feet of commercial grade carpet tiles.
Operating Impact:	Will contribute to the preservation of the facility.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future. Growth and Infrastructure Goal 1: Provide Quality Fundamental Infrastructure and Assets

Westside Fire Station #51 with FSCO Substation

Project #:	GS23009	FY Adopted:	2022	Original Budget:	\$ 4,100,000
Department:	General Services	Expected Completion:	TBD	Current Year Budget:	\$ 400,000
Project Manager:	Mike Dickson	Percent Complete:	1%	Total Budget:	\$ 4,500,000

	Original Budget	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Fund	\$ 4,100,000	\$ 400,000	\$ -	\$ 4,500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,100,000	\$ 400,000	\$ -	\$ 4,500,000
Expenditures				
Buildings	\$ 4,100,000	\$ 400,000	\$ -	\$ 4,500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,100,000	\$ 400,000	\$ -	\$ 4,500,000

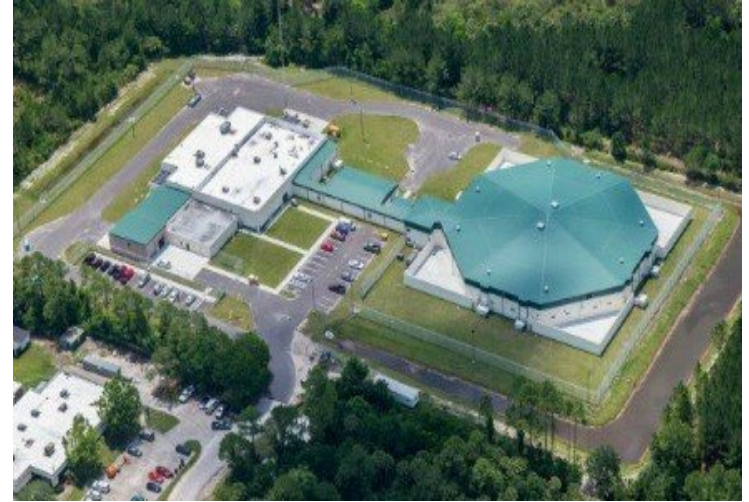


Description:	New construction of 10,000 sq. ft. Westside Fire Station to include FSCO substation
Operating Impact:	This project is designed to support Flagler County's strategic plans of preserving public facilities.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future. Public Health & Safety Goal 3 - Improve Public Safety Response and Service Delivery Capabilities

Jail Camera and Access Control System Upgrade

Project #:	IT00009	FY Adopted:	2022	Original Budget: \$ 250,000
Department:	Innovation Technology	Expected Completion:	9/30/2023	Current Year Budget: \$ 250,000
Project Manager:	Matthew Rivera	Percent Complete:	5%	Total Budget: \$ 500,000

	Original Budget	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Fund	\$ 250,000	\$ 250,000	\$ -	\$ 500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 250,000	\$ 250,000	\$ -	\$ 500,000
Expenditures				
Equipment	\$ 250,000	\$ 250,000	\$ -	\$ 500,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 250,000	\$ 250,000	\$ -	\$ 500,000



Description:	Upgrade and correct system issues to the backend and user interfaces of all camera, intercom, and door control systems to harden cyber security, harden physical security, fix reliability issues, and correct system functions currently causing major workflow bottlenecks. Expand camera coverage and increase video quality. Test all and correct any issues with intercom and door control systems.
Operating Impact:	Pre-planned rolling outages as work is performed. These will be scheduled and coordinated with FCSO personnel to move target zones into key-only operation until said zone is fully migrated and operational on the new system.
Strategic Plan:	<p>Goal J.1. – Ensure that departments responsible for Public Safety for our community provide a high level of public protection and quality response during emergency situations.</p> <p>Growth & Infrastructure</p> <p>Objective GI 1.3 - Develop and deploy a cyber security infrastructure which balances the confidentiality, integrity, and availability (CIA) of all county systems and system of systems (SoS).</p>

Countywide Camera & Access Control Upgrades

Project #:	IT23002	FY Adopted:	2023	Original Budget:	\$ 35,000
Department:	Innovation Technology	Expected Completion:	9/30/2023	Current Year Budget:	\$ 35,000
Project Manager:	Matthew Rivera	Percent Complete:	0%	Total Budget:	\$ 35,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Fund	\$ -	\$ 35,000	\$ -	\$ 35,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 35,000	\$ -	\$ 35,000
Expenditures				
Equipment	\$ -	\$ 35,000	\$ -	\$ 35,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 35,000	\$ -	\$ 35,000



Description:	Upgrade county facility camera and access control systems as necessary to monitor and secure sensitive areas.
Operating Impact:	Pre-planned rolling outages to targeted areas as work is performed.
Strategic Plan:	<p>Goal J.1. – Ensure that departments responsible for Public Safety for our community provide a high level of public protection and quality response during emergency situations.</p> <p>Growth & Infrastructure</p> <p>Objective GI 1.3 - Develop and deploy a cyber security infrastructure which balances the confidentiality, integrity, and availability (CIA) of all county systems and system of systems (SoS).</p>

Countywide Replace Servers, Storage, & O/S

Project #:	IT23001	FY Adopted:	2023	Original Budget:	\$ 50,000
Department:	Innovation Technology	Expected Completion:	9/30/2023	Current Year Budget:	\$ 50,000
Project Manager:	Matthew Rivera	Percent Complete:	0%	Total Budget:	\$ 50,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
General Fund	\$ -	\$ 50,000	\$ -	\$ 50,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 50,000	\$ -	\$ 50,000
Expenditures				
Equipment	\$ -	\$ 50,000	\$ -	\$ 50,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 50,000	\$ -	\$ 50,000



Description:	Physical host servers running virtual machines that provide all county systems & phones. Physical storage devices that host all county data.
Operating Impact:	After hours work, or bussiness day, temporary loss of county systems. Brief loss of phone system, & access to user data.
Strategic Plan:	<p>Goal J.1. – Ensure that departments responsible for Public Safety for our community provide a high level of public protection and quality response during emergency situations.</p> <p>Growth & Infrastructure</p> <p>Objective GI 1.3 - Develop and deploy a cyber security infrastructure which balances the confidentiality, integrity, and availability (CIA) of all county systems and system of systems (SoS).</p>

Justice Center Upgrade Switches

Project #:	IT23004	FY Adopted:	2023	Original Budget:	\$ 30,000
Department:	Innovation Technology	Expected Completion:	9/30/2023	Current Year Budget:	\$ 30,000
Project Manager:	Matthew Rivera	Percent Complete:	0%	Total Budget:	\$ 30,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Court Innovations	\$ -	\$ 30,000	\$ -	\$ 30,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 30,000	\$ -	\$ 30,000
Expenditures				
Equipment	\$ -	\$ 30,000	\$ -	\$ 30,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 30,000	\$ -	\$ 30,000



Description:	Network switch upgrades to harden cyber security and streamline systems to current generation hardware.
Operating Impact:	After-hours work. No impact.
Strategic Plan:	<p>Goal J.1. – Ensure that departments responsible for Public Safety for our community provide a high level of public protection and quality response during emergency situations.</p> <p>Growth & Infrastructure</p> <p>Objective GI 1.3 - Develop and deploy a cyber security infrastructure which balances the confidentiality, integrity, and availability (CIA) of all county systems and system of systems (SoS).</p>

River to Sea Preserve - Construct New Restrooms

Project #:	GS23014	FY Adopted:	2023	Original Budget: \$ 125,000
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget: \$ 125,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget: \$ 125,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Impact Fees - Zone 1	\$ -	\$ 125,000	\$ -	\$ 125,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 125,000	\$ -	\$ 125,000
Expenditures				
Impvts othr than bldg	\$ -	\$ 125,000	\$ -	\$ 125,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 125,000	\$ -	\$ 125,000



Description:	Install (1) one ADA concrete parking space, improve overall parking, construct (1) one new 529 sq. ft. ADA accessible, hurricane rated restroom.
Operating Impact:	Increased utilities, maintenance, and custodial services.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future. Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Hidden Trails Park - Playground Expansion/Add Sunshades

Project #:	GS23015	FY Adopted:	2023	Original Budget:	\$ 120,000
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget:	\$ 120,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 120,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Impact Fees - Zone 4	\$ -	\$ 120,000	\$ -	\$ 120,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 120,000	\$ -	\$ 120,000
Expenditures				
Impvts othr than bldg	\$ -	\$ 120,000	\$ -	\$ 120,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 120,000	\$ -	\$ 120,000

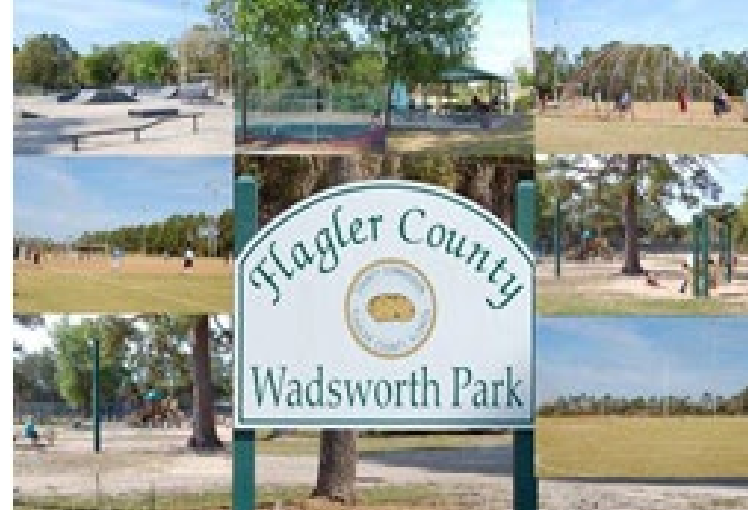


Description:	Install one ADA accessible playground to include sun structure for public safety and leisure.
Operating Impact:	No operating impact anticipated at this time.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future. Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Wadsworth Pickleball Court with Lighting

Project #:	GS23010	FY Adopted:	2023	Original Budget:	\$ 175,000
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget:	\$ 175,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 175,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Impact Fees - Zone 1	\$ -	\$ 175,000	\$ -	\$ 175,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 175,000	\$ -	\$ 175,000
Expenditures				
Impvts othr than bldg	\$ -	\$ 125,000	\$ -	\$ 125,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 125,000	\$ -	\$ 125,000



Description:	Install a 64'x108' (3) three court, asphalt Pickleball Court with (4) coats of acrylic sports surface paint with a 10' high black chainlink fence, (4) four walk gates, windscreens and court lighting.
Operating Impact:	Increased utilities.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future. Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Graham Swamp Disc Golf

Project #:	GS23011	FY Adopted:	2023	Original Budget:	\$ 29,247
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget:	\$ 29,247
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 29,247

	Actuals		FY 22-23 Budget	Anticipated Future Years		Est. Total Project Costs
Funding Source						
Impact Fees - Zone 2	\$ -		\$ 29,247	\$ -		\$ 29,247
	\$ -		\$ -	\$ -		\$ -
	\$ -		\$ -	\$ -		\$ -
	\$ -		\$ -	\$ -		\$ -
Total Revenues	\$ -		\$ 29,247	\$ -		\$ 29,247
Expenditures						
Impvts othr than bldg	\$ -		\$ 29,247	\$ -		\$ 29,247
	\$ -		\$ -	\$ -		\$ -
	\$ -		\$ -	\$ -		\$ -
	\$ -		\$ -	\$ -		\$ -
	\$ -		\$ -	\$ -		\$ -
Total Expenditures	\$ -		\$ 29,247	\$ -		\$ 29,247



East of the	Install an (18) eighteen hole disc golf course. Course will be located East of the Old Kings Road/ Graham Swamp Trailhead. Minimum impact to the natural surrounding will ensure the Preserve maintains its integrity.
Operating Impact:	No operating impact at this time.
Strategic Plan:	<p>Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future.</p> <p>Growth & Infrastructure</p> <p>Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities</p> <p>Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.</p>

New Restroom Construction

Project #:	GS23012	FY Adopted:	2023	Original Budget:	\$ 150,000
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget:	\$ 150,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 150,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Beachfront Parks	\$ -	\$ 150,000	\$ -	\$ 150,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 150,000	\$ -	\$ 150,000
Expenditures				
Buildings	\$ -	\$ 150,000	\$ -	\$ 150,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 150,000	\$ -	\$ 150,000



Description:	Install (1) one ADA concrete parking space, improve overall parking, construct (1) one new 529 sq. ft. ADA accessible, hurricane rated restroom
Operating Impact:	Increased utilities, maintenance, and custodial services.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future. Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

Dune Walkover Repairs

Project #:	GS23013	FY Adopted:	2023	Original Budget: \$ 150,000
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget: \$ 150,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget: \$ 150,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Beachfront Parks	\$ -	\$ 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:	Repair/replace damaged dune walkovers at (4) four beachfront parks; Varn Park: Jungle Hut: Bay Drive Park; River to Sea Beachfront Park
Operating Impact:	No operating impact anticipated at this time.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future. Growth & Infrastructure Goal 3 - Preserve & Enance Cultural, Recreational & Leisure Activities Objective GI 3.2 Preserve and expand access to historic structures and unique natural areas.

Maintain & Repair Pavilions

Project #:	GS23016	FY Adopted:	2023	Original Budget:	\$ 75,000
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget:	\$ 75,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget:	\$ 75,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
Beachfront Parks	\$ -	\$ 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:	These are all projects that should be done periodically for the preservation of various pavilions. Included is ; River to Sea: West side pavilions to be sand blasted, primed and painted. All metal fasteners to be replaced with new stainless steel where applicable; River to Sea: East side pavilions to be sand blasted, primed and painted. All metal fasteners to be replaced with new stainless steel where applicable; Bay Drive Park: Pavilion to be sand blasted, primed and painted. All metal fasteners to be replaced with new stainless steel where applicable; Bing's Landing: All metal fasteners to be replaced with new stainless; Herschel King Park: All metal fasteners to be replaced with new stainless; Betty Steflik Park:
Operating Impact:	Will contribute to the preservation of various facilities.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County's desired quality of life and vision for the future. Growth & Infrastructure Goal 3 - Preserve & Enhance Cultural, Recreational & Leisure Activities Objective GI 3.3: Expand and enhance options for cultural, leisure, and recreational activities.

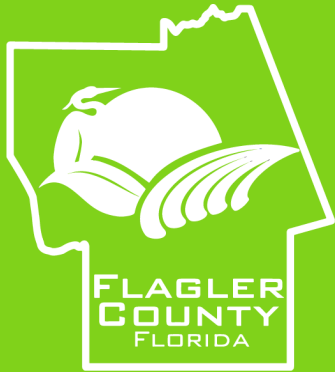
Fire Station #62 / Administration - Land/Design

Project #:	GS23017	FY Adopted:	2023	Original Budget: \$ 1,900,000
Department:	General Services	Expected Completion:	9/30/2023	Current Year Budget: \$ 1,900,000
Project Manager:	Mike Dickson	Percent Complete:	0%	Total Budget: \$ 1,900,000

	Actuals	FY 22-23 Budget	Anticipated Future Years	Est. Total Project Costs
Funding Source				
½ Cent Sales Tax	\$ -	\$ 1,900,000	\$ -	\$ 1,900,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 1,900,000	\$ -	\$ 1,900,000
Expenditures				
Buildings	\$ -	\$ 4,100,000	\$ -	\$ 4,100,000
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 4,100,000	\$ -	\$ 4,100,000



Description:	Complete the search of a suitable location for the new Flagler County Fire Station # 62 / Fire Services Administration Facility.
Operating Impact:	Increased utilities, maintenance, and janitorial services once constructed.
Strategic Plan:	Goal H.1. - Develop and maintain Public Facilities that support Flagler County’s desired quality of life and vision for the future. Public Health & Safety Goal 3 - Improve Public Safety Response and Service Delivery Capabilities



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 21-22	Adopted FY 22-23	% Change	Positions FY 21-22	Positions FY 22-23
Enterprise Funds:					
Airport (Fund 1401)	3,359,856	4,367,953	30.00%	7.00	8.00
Solid Waste - Landfills (Fund 1402)	531,250	155,507	-70.73%	2.50	1.00
Residential Solid Waste Collection (Fund 1405)	3,090,799	3,641,088	17.80%	1.75	1.00
Old Kings Road Landfill (Fund 1408)	486,750	446,524	-8.26%	0.00	0.50
Const. & Demo. Debris Landfill (Fund 1409)	977,050	933,245	-4.48%	0.00	0.50
Bunnell Landfill (Fund 1410)	267,274	267,685	0.15%	0.00	0.00
Total Enterprise Funds	8,712,979	9,812,002	12.61%	11.25	11.00
Internal Service Fund:					
Health Insurance (Fund 1501)	13,385,653	10,826,281	-19.12%	0.70	0.70
Total Internal Service Funds	13,385,653	10,826,281	-19.12%	0.70	0.70
Total Enterprise and Internal Service Funds	22,098,632	20,638,283	-6.61%	11.95	11.70

Airport - Summary

Enterprise Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues						
Licenses & Permits	0	0	500	1,500	1,000	
Intergovernmental Revenue	811,150	8,800,820	0	0	0	
Charges for Service	2,365,773	2,408,534	2,439,849	2,909,453	469,604	
Misc Revenues	59,205	51,652	51,314	48,959	(2,355)	
Cash Carry Forward	0	0	868,193	1,408,041	539,848	
Total Revenues	3,236,128	11,261,006	3,359,856	4,367,953	1,008,097	Overall Revenue Increase/Decrease: 30.00%
Expenses						
Personnel	591,425	538,985	590,781	660,274	69,493	
Operating	1,791,539	9,774,354	1,119,658	1,618,910	499,252	
Capital	268,145	18,805	10,000	30,000	20,000	
Debt Service	153,448	140,944	564,301	701,400	137,099	
Reserves	0	0	1,075,116	1,357,369	282,253	
Total Expenses	2,804,557	10,473,088	3,359,856	4,367,953	1,008,097	Overall Expense Increase/Decrease: 30.00%
Revenues vs. Expenses	431,571	787,918	0	0	0	



 Airport
 8.0 FTE

Description



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

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

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

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

Primary Functions

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

Major Airport Tenants

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

Major Multi-Tenant Facilities on the Airport

- Airport Corporate Center
- Triangle Air Business Park

Goals FY 2022-2023

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Total number of takeoffs/landings	#	172,997	116,720	144,704	165,000
2. Total amount of Jet A sold	gallons	130,832	164,909	187,809	120,000
3. Total amount of AVGAS sold	gallons	120,618	74,438	97,704	100,000
4. Total \$ of capital projects grant funding	\$	\$9,296,302	\$117,000	\$9,233,606	\$13,916,039

Major Initiatives / Highlights

- T-Hangar Construction - **\$6,544,136** (Funding FDOT \$5,889,723 / Airport Enterprise Fund \$654,413)
- Rehabilitation of Taxiway "A" - **\$3,496,125** (Funding FAA \$3,146,513, FDOT \$278,000 / Airport Enterprise Fund \$71,612)
- General Aviation Apron Expansion- **\$3,875,778** (Funding FAA \$3,488,200, FDOT \$306,691, Airport Enterprise Fund \$80,887)

Airport Fund

Enterprise Fund

Fund 1401		Actual	Actual	Adopted	Adopted	Changes	
Div. 4100	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
329006	Business Operating Permit	0	0	500	1,500	1,000	
344102	Ramp Parking / Tie Down Rent	21,495	20,450	18,840	19,000	160	
344102	Sale of Aviation Fuel	451,755	300,273	478,500	625,000	146,500	
344103	Sale of Oil	5,267	2,835	4,000	4,000	0	
344105	Land Leases/Rentals	40,626	43,797	32,517	42,582	10,065	Land Leases
334106	Sale of Jet Fuel	419,064	545,784	412,500	696,000	283,500	
344107	T-Hangar Rent	218,350	217,856	217,020	217,020	0	
344108	Airport User Fees	15,588	19,810	13,000	12,000	(1,000)	
344109	Lease Parking 6.0%	46,800	50,833	46,800	46,800	0	AT&T Parking
344110	Utilities Reimbursement	30,253	37,513	32,400	32,400	0	
344111	Building Maintenance	3,900	4,225	3,900	3,900	0	Delta Engineering
344112	Custodial Service	7,250	3,000	0	0	0	Delta Engineering
344113	Pest Control (CAM)	300	300	660	300	(360)	Delta Engineering
344114	Space Use Agreement Rent 6.0%	918,656	959,682	992,791	1,019,474	26,683	
344116	Property Association Fees	5,842	5,842	5,842	5,842	0	
344117	CAM - Triangle Air Bus Pk	56,693	60,834	63,210	64,106	896	
344118	CAM Airport Corp Ctr	22,928	24,751	26,214	27,000	786	
344119	Space Use Agreement Rent 7.0%	100,826	110,529	90,805	93,529	2,724	
344120	Overnight Vehicle Parking 7.0%	180	220	850	500	(350)	
361100	Interest	12,517	3,584	2,000	0	(2,000)	
362009	Cell Tower Lease	43,230	46,327	45,814	46,959	1,145	
364000	Loss to Equipment/Building	830	0	0	0	0	
369911	Miscellaneous	2,422	1,571	3,000	1,500	(1,500)	
369901	Miscellaneous - Taxable Items	184	170	500	500	0	
369909	Taxable Promo Sales	22	0	0	0	0	
399000	Cash Carry Forward	0	0	868,193	1,408,041	539,848	Overall Revenue Increase/Decrease:
Total Revenues		2,424,978	2,460,186	3,359,856	4,367,953	1,008,097	30.00%
Expenses							
542- Airports							
512000	Regular Salaries	333,380	360,429	384,685	426,568	41,883	
514000	Overtime	11,029	13,176	10,000	10,000	0	
52XXXX	Employee Benefits	247,016	165,380	196,096	223,706	27,610	
Total Personnel Services		591,425	538,985	590,781	660,274	69,493	

Fund 1401		Actual	Actual	Adopted	Adopted	Changes	
Div. 4100	Description	FY 19-20	FY 19-20	FY 21-22	FY 22-23	+ / (-)	Comments
Expenses (continued)							
531000	Professional Services	20,640	5,353	15,000	15,000	0	Legal Fees, Surveys, Environmental Studies
534006	Other Contracted Services	21,273	38,485	54,830	54,830	0	Landscaping, Pest Control, Alarm Monitoring, Weather
534010	Government Services	21,495	139	30,000	30,000	0	
540000	Travel Expense	2,956	2,470	12,800	12,800	0	
541002	Communications Recurring	7,137	6,749	7,248	7,272	24	Radio User Fees
541003	Communications Install/Repair	0	0	500	500	0	
542000	Postage Expense	116	85	300	300	0	
543000	Utilities Expense	90,889	103,506	89,400	89,400	0	
544000	Rentals & Leases	17,601	5,989	21,247	21,275	28	Fuel Truck Rentals
545001	General Liability Insurance	3,523	4,725	5,000	6,000	1,000	
545003	Vehicle Insurance	2,024	2,046	2,200	2,400	200	
545004	Property/Casualty Insurance	64,050	70,009	75,000	80,000	5,000	Corporate Center & Triangle Air Prem.
546001	Building/Equipment Repairs	57,920	85,186	64,000	82,000	18,000	
546003	Vehicle Repair	3,148	7,652	5,600	5,600	0	
546004	Maintenance Agreements	6,305	6,193	9,611	9,611	0	
546006	Small Tools & Equipment	1,758	462	2,500	2,500	0	
547000	Printing & Binding	0	0	200	200	0	
549005	Promotional Activities	9,140	3,510	16,540	26,540	10,000	Freedom Fest, Promo Items
549000	Other Current Charges	31,528	30,068	30,000	30,000	0	Credit Card Processing Fees
549004	Advertising	287	0	1,000	1,000	0	
549005	Bank Analysis Fees	1,233	1,272	3,000	3,000	0	
551000	Office Supplies	564	588	1,000	1,000	0	
551001	Office Equipment	1,009	595	16,500	16,500	0	
552001	Gas, Oil, & Lubricants	9,236	7,580	10,000	10,000	0	
552002	Other Operating Expenses	13,590	13,027	12,000	12,000	0	Freedom Fest Meals, Supplies for Pilots Lounge
552003	Aviation Oil & Jet Fuel (Avgas)	329,748	240,832	350,000	550,000	200,000	Offset by Revenue
552004	Jet Fuel (Jet A)	228,295	351,132	275,000	540,000	265,000	Offset by Revenue
552005	Clothing & Wearing Apparel	0	762	1,000	1,000	0	
552005	Data Processing Software	0	0	2,620	2,620	0	
554001	Publications/Memberships	2,259	1,967	3,477	3,477	0	
555002	Conference/Seminar Registration	580	845	2,085	2,085	0	
Total Operating Expenses		948,304	991,227	1,119,658	1,618,910	499,252	
561000	Land & Permanent Easements	253,004	0	0	0	0	
562000	Capital Outlay/Buildings	0	0	10,000	20,000	10,000	Enterprise AC Replacement AT&T & ATCT
564000	Equipment	15,141	18,805	0	10,000	10,000	Possible Runway Light Repairs
Total Capital Expenses		268,145	18,805	10,000	30,000	20,000	
571002	Principal	0	0	438,434	592,115	153,681	Includes Estimated Repayment to General Fund
572002	Interest	153,448	140,944	125,867	109,285	(16,582)	
Total Debt Service Expenses		153,448	140,944	564,301	701,400	137,099	
Total Expenses		1,961,322	1,689,961	2,284,740	3,010,584	725,844	

Airport Fund - Projects & Reserves

Enterprise Fund

Fund 1401		Actual	Actual	Adopted	Adopted	Changes	
Div. 82XX	Description	FY 19-20	FY 19-20	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
331410	Wildlife Hazz/Master Plan	52,185	6,978	0	0	0	
331410	FAA CARES Act	69,000	0	0	0	0	
331410	Runway 06-24 Rehab Const	9,200	6,592,956	0	0	0	
331410	FAA Coronavirus Relief	0	57,162	0	0	0	
331500	Hurricane Irma	33	0	0	0	0	
334410	Design of T-Hangars	0	109,080	0	0	0	
334410	Runway 06-24 Rehab Design	549,720	1,945,787	0	0	0	
334410	Air Traffic Control Tower Equipment	0	18,340	0	0	0	
334410	Sanitary Swr Lift Station Reh	0	50,000	0	0	0	
334420	General Aviation Term Fac Proj	131,012	20,517	0	0	0	
	Total Grant Revenue	811,150	8,800,820	0	0	0	
Expenses							
552XXX	FAA CARES Act Grant	69,000	0	0	0	0	
XXX000	Air Traffic Ctrl Tow Eqp	0	18,340	0	0	0	
546001	Sanitary Swr Lift Station Reh	0	50,000	0	0	0	
XXXXXX	FAA Coronavirus Relief	0	34,197	0	0	0	
563000	FDOT Design of T-Hangars	0	109,080	0	0	0	
563000	General Aviation Term Fac Proj	163,765	25,647	0	0	0	
531000	FAA Wildlife Haz/Mst Pln Std	53,250	7,120	0	0	0	
563XXX	Runway 06-24 Rehab Design	557,220	8,538,743	0	0	0	
	Total Grant Expenses	843,235	8,783,127	0	0	0	
598010	Reserve for Contingency	0	0	761,144	965,899	204,755	
598030	Personnel Services Reserve	0	0	10,000	10,000	0	
598040	Reserve - CAM	0	0	303,972	381,470	77,498	
	Total Reserves	0	0	1,075,116	1,357,369	282,253	
Total Fund Revenues		3,236,128	11,261,006	3,359,856	4,367,953	1,008,097	
Total Fund Expenses		2,804,557	10,473,088	3,359,856	4,367,953	1,008,097	Overall Expense Increase/Decrease: 30.00%

Amortization Schedule

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

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

(continued on next page)

Amortization Schedule

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

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

Amortization Schedule

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

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

Amortization Schedule

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

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

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Amortization Schedule

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

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

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Amortization Schedule

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

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

Solid Waste - Summary

Enterprise Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues						
Other Taxes - Franchise Fees	164,036	170,412	217,481	192,553	(24,928)	
Intergovernmental Revenue	77,557	0	0	0	0	
Charges for Service	1,720,120	1,724,771	1,780,998	2,382,416	601,418	
Misc Revenues - Interest	32,811	3,221	20,000	5,000	(15,000)	
Excess Fees	8,156	7,709	7,000	8,000	1,000	
Cash Carry Forward	0	0	1,596,570	1,208,626	(387,944)	
Total Revenues	2,002,680	1,906,113	3,622,049	3,796,595	174,546	Overall Revenue Increase/Decrease: 4.82%
Expenses						
Solid Waste (Landfill) - Personnel	184,592	161,954	166,000	73,987	(92,013)	
Solid Waste (Landfill) - Operating	80,537	63,130	157,301	81,520	(75,781)	
Solid Waste (Landfill) - Reserves	0	0	207,949	0	(207,949)	
Residential Solid Waste - Personnel	87,375	79,041	102,682	76,587	(26,095)	
Residential Solid Waste - Operating	1,700,709	1,763,310	1,768,947	2,839,663	1,070,716	
Residential Solid Waste - Reserves	0	0	1,219,170	724,838	(494,332)	
Total Expenses	2,053,213	2,067,435	3,622,049	3,796,595	174,546	Overall Expense Increase/Decrease: 4.82%
Revenues vs. Expenses	(50,533)	(161,322)	0	0	0	



Description

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

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

Primary Functions

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

Closed Landfill Facilities

Bunnell Landfill

Opened: 1974

Closed: 1989

Type: Class 3, Furniture, Household Garbage

Old Kings Road Solid Waste Facility

Opened: 1977

Closed: 1991

Type: Class 1, Household Garbage, Yard Waste

Construction and Demolition Debris Facility

Opened: 1991

Closed: 2006

Type: C & D Facility, Yard Waste

Goals FY 2022-2023

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

Strategic Objectives

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

Performance Measures	Unit of Measure	Actual FY 19-20	Actual FY 20-21	Expected FY 21-22	Projected FY 22-23
1. Number of Customers Served	#	6,913	7,189	7200	7000
2. Annual Cost/Resident	\$	\$238	\$252	\$250	\$265
3. Solid Waste Collected Curbside	Tons	6638	6890	7000	7000
4. Yard Waste Collected Curbside	Tons	2010	2450	2000	2500
5. Recycling Collected Curbside	Tons	905	885	900	900
6. Number of SQG inspections conducted	#	38	38	38	38
7. Household Hazardous Waste Collected – Liquid	Gallons	4,563	4,612	4,500	4,750
8. Household Hazardous Waste Collected – Solids	Tons	70	71	70	70

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		Actual	Actual	Adopted	Adopted	Changes	
Div. 1460	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
534006	Consolidated Solid Waste Mgmt Grant	77,175	0	0	0	0	
343405	Recycling Fees	1,042	1,659	1,250	1,000	(250)	
361100	Interest	12,549	1,079	0	0	0	
399000	Cash Carry Forward	0	0	530,000	154,507	(375,493)	Overall Revenue Increase/Decrease:
Total Fund Revenues		90,766	2,738	531,250	155,507	(375,743)	-70.73%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	112,879	110,788	112,861	49,109	(63,752)	Split With Other Landfill Funds
514000	Overtime	0	0	750	375	(375)	
52XXXX	Employee Benefits	71,713	51,166	52,389	24,503	(27,886)	
Total Personnel Services		184,592	161,954	166,000	73,987	(92,013)	
531000	Professional Services	499	157	78,100	2,078	(76,022)	Based on actuals
534006	Other Contracted Services	69,821	51,072	47,600	63,862	16,262	
540000	Travel	0	0	50	0	(50)	
541001	Comm. Devices and Accessories	0	0	50	0	(50)	
541002	Communications Recurring	1,253	1,275	1,585	1,585	0	
541003	Communications Install/Repair	0	0	100	100	0	
542000	Postage Expense	16	236	100	100	0	
543000	Utilities Expense	2,148	2,239	2,100	2,300	200	
544000	Rentals & Leases	681	705	2,700	1,000	(1,700)	
545003	Vehicle Insurance	244	247	445	445	0	
545004	Property/Casualty Insurance	1,109	1,261	2,155	1,500	(655)	
546001	Building/Equipment Repairs	1,334	312	8,000	1,500	(6,500)	
546003	Vehicle Repair	665	1,934	2,000	2,000	0	
546004	Maintenance Agreements	139	229	100	250	150	
546006	Small Tools & Equip	0	438	100	100	0	
547000	Printing & Binding	0	0	220	0	(220)	
548001	Promotional Activities	0	0	3,000	0	(3,000)	
549004	Advertising	0	0	100	0	(100)	
549005	Bank Analysis Fees	546	582	700	700	0	

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General Services - Solid Waste (Landfills)

Enterprise Fund

Fund 1402		Actual	Actual	Adopted	Adopted	Changes	
Div. 1460	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
	Expenses (cont.)						
551000	Office Supplies	6	206	200	200	0	
551001	Office Equipment	0	33	100	0	(100)	
552001	Gas, Oil, & Lubricants	1,480	1,194	1,800	1,800	0	
552002	Other Operating Expenses	596	1,010	4,096	2,000	(2,096)	
555001	Training/Educational Cost	0	0	1,500	0	(1,500)	
555002	Conference/Seminar Registration	0	0	400	0	(400)	
	Total Operating Expenses	80,537	63,130	157,301	81,520	(75,781)	
598010	Reserve for Contingency	0	0	202,949	0	(202,949)	
598030	Personnel Services Reserve	0	0	5,000	0	(5,000)	
	Total Reserves	0	0	207,949	0	(207,949)	
	Total Fund Expenses	265,129	225,084	531,250	155,507	(375,743)	Overall Expense Increase/Decrease: -70.73%

General Services - Residential Solid Waste

Enterprise Fund

Fund 1405:		Actual	Actual	Adopted	Adopted	Changes	
Div. 1462	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
386702	Solid Waste Franchise Fees	164,036	170,412	217,481	192,553	(24,928)	
331500	Hurricane Irma	382	0	0	0	0	
343401	Solid Waste Collection Charges (billed)	43,346	21,647	45,000	40,000	(5,000)	
343402	Recycling Fees	20,691	21,495	21,600	31,416	9,816	
343403	Solid Waste Collection Charges	1,654,345	1,679,970	1,712,448	2,310,000	597,552	
343404	Trash Penalties	696	0	700	0	(700)	
361100	Interest	20,262	2,142	20,000	5,000	(15,000)	
386702	Tax Collector Excess Fees	8,156	7,709	7,000	8,000	1,000	
399000	Cash Carry Forward	0	0	1,066,570	1,054,119	(12,451)	
	Total Fund Revenues	1,911,914	1,903,375	3,090,799	3,641,088	550,289	Overall Revenues Increase/Decrease: 17.80%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	62,308	55,952	69,686	53,321	(16,365)	
514000	Overtime	1,870	1,875	750	750	0	
52XXXX	Employee Benefits	23,197	21,214	32,246	22,516	(9,730)	
	Total Personnel Services	87,375	79,041	102,682	76,587	(26,095)	
531000	Professional Services	781	388	800	800	0	
534006	Other Contracted Services	1,643,248	1,704,124	1,712,448	2,750,748	1,038,300	Increased Customers & Increased Contract
534008	Collection Fees - Tax Collector	33,087	33,599	34,249	56,665	22,416	
534009	Property Appraiser Fees	10,773	11,393	13,800	13,800	0	
542000	Postage Expense	385	161	500	500	0	
544000	Rentals and Leases	0	700	0	0	0	
546004	Maintenance Agreements	4,023	6,841	6,850	6,850	0	
549005	Bank Analysis Fees	194	183	300	300	0	
549008	Write Offs	8,218	5,898	0	10,000	10,000	Based on Actuals
551001	Office Equipment	0	23	0	0	0	
	Total Operating Expenses	1,700,709	1,763,310	1,768,947	2,839,663	1,070,716	
598020	Designated for Future Use	0	0	1,219,170	724,838	(494,332)	
	Total Reserves	0	0	1,219,170	724,838	(494,332)	
	Total Fund Expenses	1,788,084	1,842,351	3,090,799	3,641,088	550,289	Overall Expense Increase/Decrease: 17.80%

Flagler County Utilities - Beverly Beach/Eagle Lakes

Enterprise Fund

Fund 1404: Summary	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Revenues							
	Intergovernmental Revenues	70,384	0	0	0	0	
	Charges for Services	723,627	116,847	0	0	0	
	Interest and Other Earnings	8,536	(178)	0	0	0	
	Special Assessments/Impact Fees	34,180	8,279	0	0	0	
	Interfund Transfer	0	1,700,000	0	0	0	
	Eagle Lakes Development Fees (Non-operating)	5,280	0	0	0	0	
	Total Fund Revenues	842,007	1,824,948	0	0	0	
Expenses							
	Personnel Services	44,164	(2,702)	0	0	0	
	Operating Expenditures	1,301,072	381,514	0	0	0	
	Capital Expenditures	379	0	0	0	0	
	Debt Service	136,602	30,306	0	0	0	
	Grants & Aids	0	828,820	0	0	0	
	Total Fund Expenses	1,482,217	1,237,938	0	0	0	

Flagler County Utilities - Plantation Bay

Enterprise Fund

Fund 1407: Summary	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Revenues							
	Intergovernmental Revenues	8,946	0	0	0	0	
	Charges for Services	2,552,580	230,301	0	0	0	
	Interest and Other Earnings	133,006	(3,914)	0	0	0	
	Special Assessments/Impact Fees/Misc	307,392	217,345	0	0	0	
	Total Fund Revenues	3,001,924	443,732	0	0	0	
Expenses							
	Personnel Services	183,399	(19,767)	0	0	0	
	Operating Expenditures	2,217,100	266,899	0	0	0	
	Capital Expenditures	0	0	0	0	0	
	Debt Service	353,729	121,500	0	0	0	
	Total Fund Expenses	2,754,228	368,632	0	0	0	

Description: Flagler County BOCC divested themselves of both the Beverly Beach (Fund 1404) and Plantation Bay (Fund 1407) Utilities in December of 2020. Data on this page is presented and summarized for historical purposes only.

Landfills - Summary

Enterprise Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues						
Consolidated Solid Waste Grant	41,200	0	0	0	0	
Interest	11,001	2,038	2,350	2,350	0	
Cash Carry Forward	0	0	1,728,724	1,645,104	(83,620)	Overall Revenue Increase/Decrease:
Total Fund Revenues	52,201	2,038	1,731,074	1,647,454	(83,620)	-4.83%
Expenses						
Old Kings Road Landfill (Fund 1408)	19,600	20,389	486,750	446,524	(40,226)	
Const. & Demo. Debris Landfill (Fund 1409)	21,600	22,439	977,050	933,245	(43,805)	
Bunnell Landfill (Fund 1410)	0	0	267,274	267,685	411	Overall Expense Increase/Decrease:
Total Fund Expenses	41,200	42,828	1,731,074	1,647,454	(83,620)	-4.83%
Revenues vs. Expenses	11,001	(40,790)	0	0	0	

Old Kings Road Landfill

Enterprise Fund

Fund 1408		Actual	Actual	Adopted	Adopted	Changes	
Div. 1462	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
534006	Consolidated Solid Waste Grant	19,600	0	0	0	0	
361100	Interest	3,052	593	750	750	0	
399000	Cash Carry Forward	0	0	486,000	445,774	(40,226)	
	Total Fund Revenues	22,652	593	486,750	446,524	(40,226)	Overall Revenue Increase/Decrease: -9.01%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	0	0	0	24,554	24,554	Split FTE from Solid Waste Fund
514000	Overtime	0	0	0	188	188	
52XXXX	Employee Benefits	0	0	0	12,251	12,251	
	Total Personnel Services	0	0	0	36,993	36,993	
531000	Professional Services	19,600	20,300	50,000	50,000	0	
549005	Bank Analysis Fees	0	89	50	50	0	
	Total Operating Expenditures	19,600	20,389	50,050	50,050	0	
598064	Reserves	0	0	436,700	359,481	(77,219)	
	Total Reserves	0	0	436,700	359,481	(77,219)	
	Total Fund Expenses	19,600	20,389	486,750	446,524	(40,226)	Overall Expense Increase/Decrease: -9.01%

Construction & Demolition Debris Landfill

Enterprise Fund

Fund 1409		Actual	Actual	Adopted	Adopted	Changes	
Div. 1462	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
534006	Consolidated Solid Waste Grant	21,600	0	0	0	0	
361100	Interest	6,297	1,084	1,200	1,200	0	
399000	Cash Carry Forward	0	0	975,850	932,045	(43,805)	Overall Revenue Increase/Decrease:
	Total Fund Revenues	27,897	1,084	977,050	933,245	(43,805)	-4.69%
Expenses							
534- Garbage/Solid Waste Control Services							
512000	Regular Salaries	0	0	0	24,554	24,554	Split FTE from Solid Waste Fund
514000	Overtime	0	0	0	188	188	
52XXXX	Employee Benefits	0	0	0	12,251	12,251	
	Total Personnel Services	0	0	0	36,993	36,993	
531000	Professional Services	21,600	22,350	50,000	40,000	(10,000)	
549005	Bank Analysis Fees	0	89	100	100	0	
	Total Operating Expenditures	21,600	22,439	50,100	40,100	(10,000)	
598064	Reserves	0	0	926,950	856,152	(70,798)	
	Total Reserves	0	0	926,950	856,152	(70,798)	
	Total Fund Expenses	21,600	22,439	977,050	933,245	(43,805)	Overall Expense Increase/Decrease: -4.69%

Bunnell Landfill

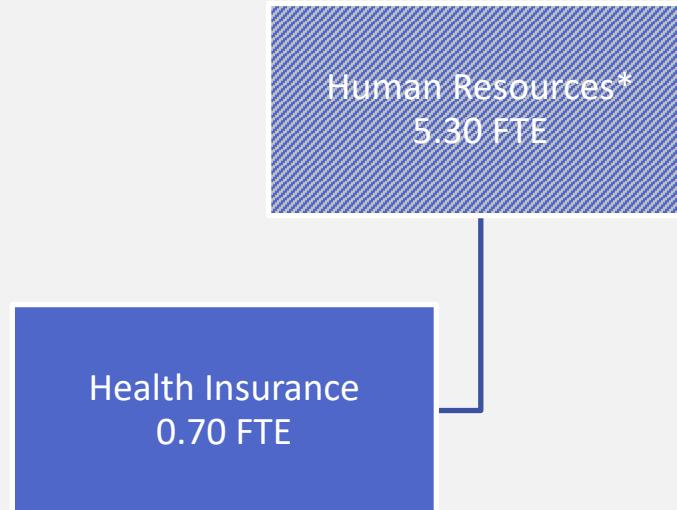
Enterprise Fund

Fund 1410		Actual	Actual	Adopted	Adopted	Changes	
Div. 0000	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
361100	Interest	1,652	361	400	400	0	
399000	Cash Carry Forward	0	0	266,874	267,285	411	Overall Revenue Increase/Decrease:
Total Fund Revenues		1,652	361	267,274	267,685	411	0.15%
Expenses							
598064	Reserves	0	0	267,274	267,685	411	
Total Reserves		0	0	267,274	267,685	411	Overall Expense Increase/Decrease:
Total Fund Expenses		0	0	267,274	267,685	411	0.15%

Health Insurance Fund - Summary

Internal Service Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes + / (-)	Comments
Revenues						
Intergovernmental Revenue	643	0	0	0	0	
Interest	67,279	6,998	40,000	8,000	(32,000)	
Contributions	9,684,732	9,968,370	10,044,000	8,289,830	(1,754,170)	
Interfund Transfer	0	711,019	0	0	0	
Miscellaneous & Special Revenue	490	197	500	500	0	
Cash Carry Forward	0	0	3,301,153	2,527,951	(773,202)	
Total Revenues	9,753,144	10,686,584	13,385,653	10,826,281	(2,559,372)	Overall Revenue Increase/Decrease: -19.12%
Expenses						
Personnel	55,249	56,377	58,567	66,531	7,964	
Health Insurance Expenditures	8,925,016	10,104,452	9,668,701	7,334,000	(2,334,701)	
Health Clinic Expenditures	725,616	850,256	875,300	882,500	7,200	
Reserves	0	0	2,783,085	2,543,250	(239,835)	
Total Expenses	9,705,881	11,011,085	13,385,653	10,826,281	(2,559,372)	Overall Expense Increase/Decrease: -19.12%
Revenues vs. Expenses	47,263	(324,501)	0	0	0	



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

Health Insurance Fund

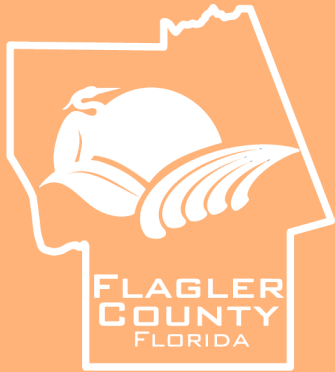
Internal Service Fund

Fund 1501		Actual	Actual	Adopted	Adopted	Changes	
Div. 0205	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/-	Comments
Revenues							
331500	Hurricane Irma	643	0	0	0	0	
361100	Interest - MMIA & Investments	67,279	6,998	40,000	8,000	(32,000)	
369101	BOCC Premium Contribution	3,841,022	3,907,899	4,150,000	4,746,000	596,000	Premium Contribution - \$11,035 (prev. \$10,500)
369102	Clerk of Court Premium Contribution	634,598	608,287	625,000	711,900	86,900	
369103	Sheriff Premium Contribution	3,634,350	3,678,571	3,674,000	0	(3,674,000)	FCSO No Longer Participating in Group Plan
369104	Supervisor of Elections Premium Contribution	105,542	121,284	100,000	118,650	18,650	
369105	Tax Collector Premium Contribution	468,553	519,478	470,000	510,195	40,195	
369106	Property Appraiser Premium Contribution	320,422	318,060	320,000	344,085	24,085	
369107	Retired Employees Premium Contribution	222,718	258,516	250,000	300,000	50,000	
369108	Cobra Premium Contribution	44,911	30,912	40,000	50,000	10,000	
369109	Pharmacy Rebate	362,616	440,363	365,000	365,000	0	
369111	BCBS Incentives	50,000	85,000	50,000	40,000	(10,000)	
369112	BCC Employee Portion	0	0	0	836,000	836,000	New Accounts to Separate Employee Portion
369113	Clerk Employee Portion	0	0	0	120,000	120,000	
369114	Sheriff Employee Portion	0	0	0	0	0	
369115	SOE Employee Portion	0	0	0	21,000	21,000	
369116	Tax Collector Employee Portion	0	0	0	87,000	87,000	
369117	Property Appraiser Employee Portion	0	0	0	40,000	40,000	
369911	Miscellaneous	0	0	500	500	0	
381000	Interfund Transfer	0	711,019	0	0	0	
393002	Lawsuit Settlement	490	197	0	0	0	
399000	Cash Carry Forward	0	0	3,301,153	2,527,951	(773,202)	Overall Revenue Increase/Decrease:
Total Fund Revenues		9,753,144	10,686,584	13,385,653	10,826,281	(2,559,372)	-19.12%
Expenses							
513- Financial and Administrative							
512000	Regular Salaries	35,993	41,872	43,170	48,630	5,460	
514000	Overtime	34	0	0	0	0	
520000	Pension Expense/Other Pst Emp Benefits	6,154	(18)	0	0	0	
52XXXX	Employee Benefits	13,068	14,523	15,397	17,901	2,504	
Total Personnel Services		55,249	56,377	58,567	66,531	7,964	

Health Insurance Fund

Internal Service Fund

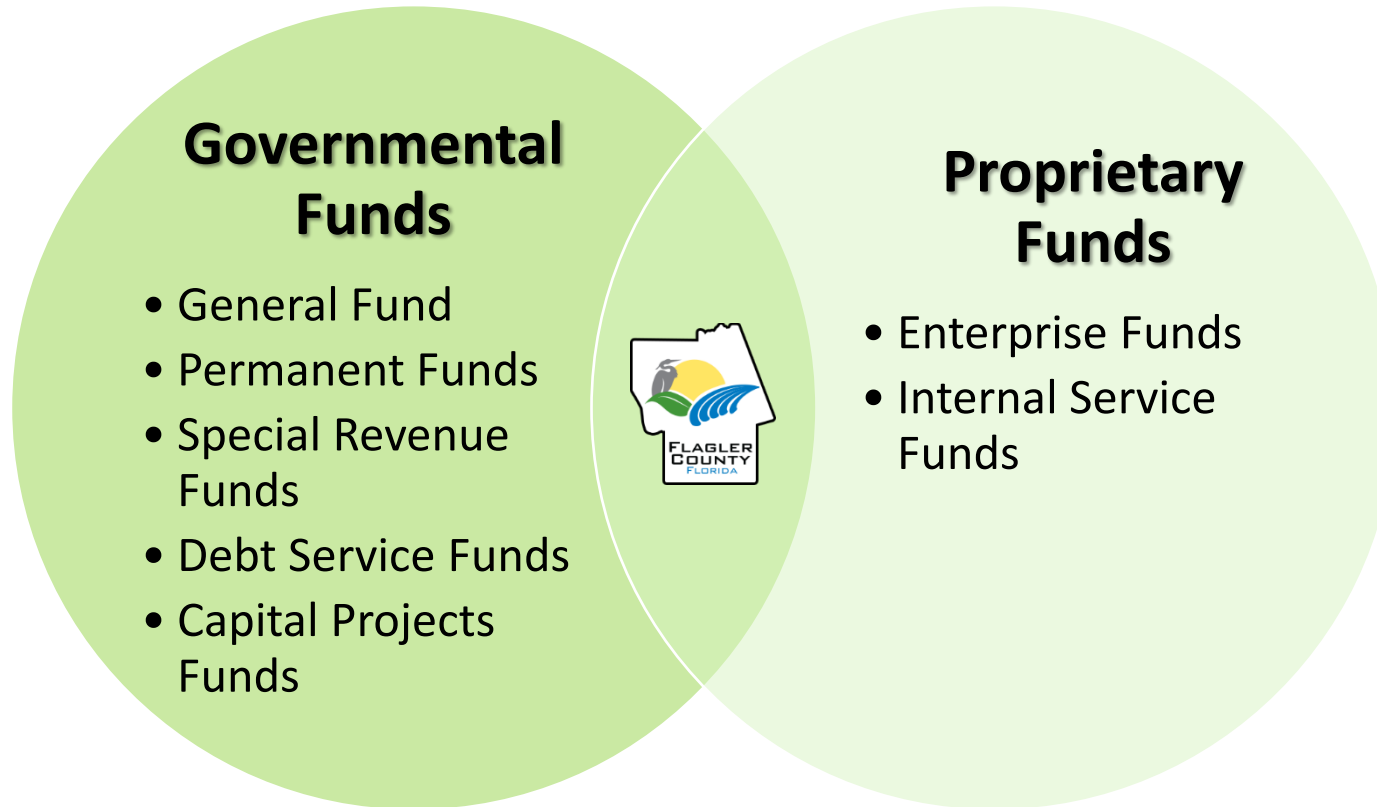
Fund 1501 Div. 49XX	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Changes +/(-)	Comments
Expenses (continued)							
519- Other General Governmental Services							
531000	Professional Services	2,380	960	2,500	2,500	0	
549005	Bank Analysis Fees & Advertising	2,152	2,428	2,500	2,500	0	
580- Other Uses							
531000	Professional Services	16,488	0	20,000	20,000	0	Actuary
534006	Other Contracted Services	0	0	5,000	5,000	0	
549007	PHA Incentives	75,981	59,095	78,000	78,000	0	Estimated Maximum Wellness Incentives
599003	Insurance - Admin Fees	525,367	581,173	530,000	580,000	50,000	
599004	Life Insurance - Premiums	20,783	21,143	25,000	25,000	0	
599005	Stop Loss Premiums	1,254,589	1,363,930	1,673,701	1,700,000	26,299	Includes 10% fee for Bailey Group
599006	P & A Admin Fees	22,818	22,273	30,000	30,000	0	
599007	Claims - Health Insurance	7,317,112	7,830,502	7,200,000	4,800,000	(2,400,000)	Based on Actuals
599008	Reinsurance Claims	(323,832)	211,265	0	0	0	
599009	Vision Premiums	349	857	72,000	76,000	4,000	
599010	Affordable Care Act - Medical Hth Cr Fees	10,829	10,826	30,000	15,000	(15,000)	Based on Actuals
Total Health Insurance Expenses		8,925,016	10,104,452	9,668,701	7,334,000	(2,334,701)	
Expenses - Health Clinic							
534006	Clinic	703,093	822,158	852,000	855,000	3,000	Extended Clinic Hours
541002	Communications Recurring	0	0	300	300	0	
541002	Rentals & Leases	0	4,785	1,350	1,350	0	Dex Copier
545004	Property/Casualty Insurance	802	908	900	1,100	200	
546004	Maintenance Agreements	547	582	750	1,750	1,000	Toshiba Copier & Breathalyzer Maintenance
546006	Small tools & Equipt	0	4,527	0	0	0	
551000	Office Supplies	1,227	1,201	2,000	2,000	0	
551001	Office Equipment	5,972	2,372	1,000	4,000	3,000	Breathalyzer
552002	Other Operating	5,847	6,025	10,000	10,000	0	
552008	Employee Clinic Medications	8,128	7,698	7,000	7,000	0	
Total Health Clinic Expenses		725,616	850,256	875,300	882,500	7,200	
598020	Reserve - Future Use	0	0	2,783,085	2,543,250	(239,835)	
Total Reserves		0	0	2,783,085	2,543,250	(239,835)	
Total Fund Expenses						Overall Expense Increase/Decrease:	
		9,705,881	11,011,085	13,385,653	10,826,281	(2,559,372)	-19.12%



SECTION 8

APPENDICES

Classification of Funds



Generally accepted accounting principles (GAAP) provide for the following fund types used by Flagler County.

Governmental Funds: Governmental Funds are used to account for tax-supported (governmental) activities. See Sections 2 and 3 for General Fund, Section 4 for Special Revenue Funds, Section 5 for Debt Service Funds, and Section 6 will display the County's Capital Project funds. The County does not currently have any Permanent Funds.

Proprietary Funds: Proprietary Funds are comprised of two fund types, Enterprise and Internal Service. Enterprise Funds are used to account for a government's business-type activities. This relates specifically to funds, which are supported by fees and charges. Section 7 contains the Landfills, Solid Waste, and Airport funds. Internal Service funds account for the financing of goods or services provided by a department or agency to other departments or agencies of the governmental unit or other governmental units, on a cost reimbursement basis. Section 7 contains the County's Health Insurance Fund.

Classification of Funds

Section 218.33, Florida Statutes (F.S.), states “Each local governmental entity shall follow uniform accounting practices and procedures as promulgated by rule of the department to assure the use of proper accounting and fiscal management by such units. Such rule shall include a uniform classification of accounts.” Additionally, Section 218.32, F.S., requires that each local government reporting entity submit annual financial information to the Department of Financial Services.

In accordance with generally accepted principles, governmental accounting systems are organized and operated on a fund basis. However, due to the inflexibility, complexity and expense involved in the administration of a large number of funds, only a minimum number consistent with legal and operational requirements should be established by the local unit. Separate bank accounts are not necessary for funds. Centralized bank accounts which are reconciled to separate cash statements for each fund will maintain cash control over each fund.

The classification of funds shown below is required to be used by all reporting entities.

Fund Groups

Governmental Fund Types

- | | |
|-----------|--|
| 1001 | General Fund: To account for all financial resources not accounted for and reported in another fund. |
| 1051-1099 | Permanent Funds: To account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs – that is, for the benefit of the government or its citizens. |
| 1100-1199 | Special Revenue Funds: To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. |
| 1200-1299 | Debt Service Funds: To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest. |
| 1300-1399 | Capital Projects Funds: To account for financial resources that are restricted, committed or assigned to expenditure for capital outlays. |

Proprietary Fund Types

- | | |
|-----------|--|
| 1400-1499 | Enterprise Funds: To account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. |
| 1500-1599 | Internal Service Funds: To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. |

EXPENDITURE/EXPENSE OBJECT & SUB-OBJECT CODES CHART OF ACCOUNTS

Tyler-Munis Reference Number	Naviline Reference Number	
<u>510-529</u>	<u>10</u>	<p><u>Personnel Services</u> Expenses for salaries, wages and related employee benefits provided for all persons employed by the local unit of government whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as Workers' Compensation Insurance.</p>
511000	10-11	<p><u>Executive Salaries</u> Includes elected and constitutional officials, and top-level management positions; for Constitutional Officers, include the Officer's salary only. Also, include special qualification salary for elected officials (Chapter 145, Florida Statutes), if earned.</p>
512000	10-12	<p><u>Regular Salaries and Wages</u> Employees, who are or will become members of a retirement system, condition on their employment. Includes all full-time and part-time employees who make up the regular work force. If under the State Retirement System, include employees whose expected duration of employment is 4 or more consecutive months in a 12-month period. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements. This includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers and persons supervising these activities.</p>
513000	10-13	<p><u>Other Salaries and Wages</u> Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time temporary employees who are not part of the regular work force and who are filling positions having a temporary duration, usually less than 4 consecutive months in a 12-month period.</p>
514000	10-14	<p><u>Overtime</u> Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers.</p>
514001	10-28	<p><u>Scheduled Overtime</u> Current year expenditures related to scheduled/planned overtime.</p>
515000	10-15	<p><u>Special Pay</u> Includes incentive pay for sheriffs, law enforcement officers and firefighters along with certification pay for employees in the Clerk, Tax Collector, Property Appraiser and Supervisor of Elections offices.</p>

EXPENDITURE/EXPENSE OBJECT & SUB-OBJECT CODES CHART OF ACCOUNTS

521000	10-21	<u>FICA Taxes</u> Social Security and Medicare matching amounts.
522000	10-22	<u>Retirement Contributions</u> Amounts contributed to a retirement fund.
523000	10-23	<u>Life and Health Insurance</u> Includes life and health insurance premiums and benefits paid for employees.
524000	10-24	<u>Workers' Compensation</u> Premiums and benefits paid for Workers' Compensation insurance.
525000	10-25	<u>Unemployment Compensation</u> Amounts contributed to the unemployment compensation fund.
526000	10-26	<u>Other Postemployment Benefits</u> Current year expenditures related to other post-employment benefits.
<u>530-555</u>	<u>30</u>	<u>OPERATING EXPENDITURE/EXPENSES</u> Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as Personnel services or capital outlays.
531000	31-10	<u>Professional Services</u> Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etcetera, where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.
531001	31-11	<u>Administrative Staff Time</u>
531002	31-60	<u>Medicaid Reimbursement</u> Monthly fee paid to the Florida Department of Revenue for Medicaid.
531003	31-63	<u>Medical Services - Prisoner</u> Expenses incurred for local medical care of inmates

EXPENDITURE/EXPENSE OBJECT & SUB-OBJECT CODES CHART OF ACCOUNTS

531004	31-64	<u>Medical Examiner Expense</u> Includes costs for contracted medical examiner function
532000	32-90	<u>Accounting and Auditing</u> Generally, includes all services received from independent certified public accountants.
533000	33-10	<u>Court Reporter Services</u> This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.
534000	34-10	<u>Other Services</u> Custodial, janitorial, pest control, permit fees, fire extinguisher maintenance, fire alarm inspections, pressure cleaning and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services, which are defined under object codes 31, 32, 33, 46, or 47.
534007	34-15	<u>Medical Examiner Transport</u> This includes expenses associated with the transfer of bodies to funeral homes from the medical examiner facility.
534008	34-16	<u>Commission Fees - Tax Collector</u> This includes fees paid by governmental entities to the Tax Collector's office for the collection of taxes which fund governmental operations.
534009	34-19	<u>Commission Fees - Property Appraiser</u> This includes fees paid by governmental entities to the Property Appraiser's office for valuation services provided.
534010	34-20	<u>Governmental Services</u> This account is strictly for interdepartmental billing
534012	34-90	<u>Taxes and Assessments</u> Includes any assessed taxes/user fees paid for by the county; does not include Ad Valorem, Special Assessments or CDD payments.
540000	40-10	<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> under 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	41-01	<u>Communications Devices & Accessories</u> Device charges for telephones and cellular phones, and their accessories.

EXPENDITURE/EXPENSE OBJECT & SUB-OBJECT CODES CHART OF ACCOUNTS

541002	41-10	<u>Communications Services - Recurring Charges</u> Telephone, cellular phone and other monthly or annual communications charges.
541003	41-20	<u>Communications - Installation and Repair</u> Installation and repair charges for telephone, radio, and other communication sources.
542000	42-01	<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	43-10	<u>Utility Services</u> Electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.
544000	44-10	<u>Rentals and Leases</u> Amounts paid for the lease or rent of land, buildings, copiers, printers, 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)
545001	45-10	<u>General Liability Insurance</u> Amounts paid for premiums for general liability coverage.
545002	45-11	<u>Workers Comp Claims Expense</u> Amounts paid for workers compensation deductible expense.
545003	45-20	<u>Vehicle Insurance</u> Amounts paid for automobile insurance premiums.
545004	45-30	<u>Property/Casualty Insurance</u> Amounts paid for premiums for property and casualty coverage.
545005	45-51	<u>Public Officials Liability Insurance</u> Amounts paid for premiums for public officials' liability coverage.
545006	45-60	<u>Other Insurance and bonds</u> Amounts paid for Notary fees.
545007	45-70	<u>Law Enforcement Accidental Death and Dismemberment</u> Amounts paid for premiums for AD&D coverage.

EXPENDITURE/EXPENSE OBJECT & SUB-OBJECT CODES CHART OF ACCOUNTS

546001	46-10	<p><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.</p>
546003	46-20	<p><u>Repair and Maintenance Services - Automotive</u> Costs of repair and maintenance for all automotive equipment/rolling stock.</p>
546004	46-30	<p><u>Maintenance Agreements</u> Maintenance agreements and service contracts expenses for equipment (copiers, printers, telephone systems, computer/software support, etcetera).</p>
546006	46-40	<p><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, rechargeable batteries required for use of tool).</p>
547000	47-10	<p><u>Printing and Binding</u> Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors.</p>
548001	48-XX	<p><u>Promotional Activities</u> Includes any type of promotional advertising on behalf of the local unit or support of other local event.</p>
549000	49-10	<p><u>Other Current Charges and Obligations</u> Includes current charges and obligations not otherwise classified.</p>
549001	49-12	<p><u>Education Reimbursement</u> Includes reimbursement for educational coursework successfully completed by governmental unit employees.</p>
549002	49-13	<p><u>Service Awards/Recognition</u> Costs of monthly and annual awards per departmental policy and procedures.</p>
549003	49-14	<p><u>Landfill Tipping Fees</u> Costs of landfill tipping fees charged to local departments.</p>

EXPENDITURE/EXPENSE OBJECT & SUB-OBJECT CODES CHART OF ACCOUNTS

549004	49-15	<u>Advertising</u> Costs of employment ads, classified ads, and legal ads.
549005	49-18	<u>Bank Analysis Fees</u> Costs of account maintenance and transactional fees.
549007	49-25	<u>PHA (VHP) Incentives</u> Incentive award monies provided to employees who complete Vital Health Profiles for the purpose of medical expense reductions attained through early detection.
551000	51-10	<u>Office Supplies</u> Includes consumable materials and supplies such as stationery, pre-printed forms, paper, charts, pens, pencils, paperclips, and maps.
551001	51-11	<u>Office Equipment</u> Includes equipment items with a unit value less than \$750 . Examples would be calculators, surge protectors, scanners, office furniture, and office telephones. Included IT Office Equipment (551003).
552001	52-10	<u>Operating Supplies - Gas, Oil, & Lubricants</u> Fuel and kerosene, oil and lubricants used in the conduct of operations.
552002	52-12	<u>Other Operating Expenses</u> All types of supplies consumed in the conduct of operations. This category may include food, bottled water, flags, chemicals, laboratory supplies, household items, institutional supplies, glue, liquid nails, Freon, recording tapes, transcript production, and other supplies.
552003	52-16	<u>Aviation Oil and Avgas</u> Includes costs of oil and avgas.
552004	52-17	<u>Jet Fuel</u> Includes costs of aviation fuel.
552005	52-20	<u>Clothing and Wearing Apparel</u> Includes costs of purchased uniforms, bunker gear, and other clothing. If items are rented see 44-10 rental and leases.
552006	52-30	<u>Data Processing Software</u> Includes costs of computer software, software upgrades, and licensing.

EXPENDITURE/EXPENSE OBJECT & SUB-OBJECT CODES CHART OF ACCOUNTS

552007	52-40	<u>Ambulance Drugs</u> Includes costs of Emergency Medical Services ambulance drugs.
552008	52-41	<u>Health Clinic Medicines</u>
553000	53-10	<u>Road Materials and Supplies</u> Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges. This object code would be used primarily for the County Transportation Trust fund.
554000	54-10	<u>Books, Publications, Subscriptions, and Memberships</u> Includes books, or sets of books if purchased by set, of unit value less than \$5,000 and not purchased for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, professional data costs, and training manuals.
554002	54-30	<u>Membership in NEFRPC</u> Includes costs associated with membership in the Northeast Florida Regional Planning Council, one of ten councils in the State of Florida, which promotes area-wide coordination and related cooperative activities of federal, state, and local governments; Flagler is one of seven county members.
555000	55-01	<u>Employee Education and Training</u> Includes training and education certification costs only as required by job description; would also include professional licenses.
555002	55-03	<u>Conference and Seminar Fees</u> Includes costs of registration fees associated with conferences or seminars.
560-566	60	<u>Capital Outlay</u> Outlays with a unit value of \$5,000 and greater, for the acquisition of or addition to fixed assets.
561000	61-10	<u>Land and Permanent Easements</u> Costs include land (and acquisition related), easements and right-of-way.
562000	62-10	<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

EXPENDITURE/EXPENSE OBJECT & SUB-OBJECT CODES CHART OF ACCOUNTS

563000	63-57	<u>Infrastructure</u> Infrastructure costs associated with private professional design and permitting consultation.
564000	64-10	<u>Capital Outlay - Equipment and Machinery</u> Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment. Freight is included in the cost of the item when applicable as part of the cost of delivery.
566000	66-10	<u>Books, Publications, and Library Materials</u> This object includes all books, publications, and other media, regardless of value, when purchased for use by libraries, educational institutions, and other institutions or facilities. This object is also used for those items with a unit value of \$5,000 or more, regardless of the institution or facility purchasing them.
<u>570-573</u>	<u>71</u>	<u>Debt Service</u> Outlays for repayment of debt on Bond Issues, Lease Purchases, and any other debt purposes.
571001-571002	71-10	<u>Debt Service Principal</u> The amount of principal re-payment.
572001-572002	72-10	<u>Debt Service Interest</u> The cost of interest on debt.
573000	73-10	<u>Other Debt Service Costs</u> Issue costs, fees, etcetera for debt issues.
<u>580-584</u>	<u>80</u>	<u>Grants and Aids</u> Includes all grants, subsidies, and contributions to other government entities/reporting units and private organizations. All Constitutional Fee Officers are considered part of the county government for AFR reporting purposes. Therefore, any exchanges between officers are considered transfers and should not be categorized as grants, subsidies, or contributions. Transfers should be placed in the 91 object code series.
581000	81-XX	<u>Aids to Government Agencies</u> This includes all grants, subsidies, and contributions to other governmental entities/reporting units. Exclude transfers to agencies within the same governmental entity like those for Constitutional Fee Officers.
581001-583015	83-XX	<u>Other Grants and Aids</u> This includes all other contributions (not including transfers within the same reporting unit) not otherwise classified.

EXPENDITURE/EXPENSE OBJECT & SUB-OBJECT CODES CHART OF ACCOUNTS

<u>591-599</u>	<u>90</u>	<p><u>Other Uses</u> Includes items not already classified above, to include transfers, advances, and proprietary fund/non-operating activity.</p>
591001	91-XX	<p><u>Intragovernmental Transfers</u> Includes all monies exchanged within the same governmental entity (also called AFR reporting unit) that should be classified as intra governmental transfers. This includes 381/581 Inter-Fund Group Transfers as well as 386/586 Intra-Governmental Transfers.</p>
592000	92-XX	<p><u>Advances</u> Includes advances to establish working capital and petty cash funds, which are expected to be returned when the fund is liquidated.</p>
598010-598066	98-XX	<p><u>Reserves</u> Includes budgeted amounts for contingency, future use (capital outlay, loans, etcetera), and other similar needs.</p>
599000	99-XX	<p><u>Other Uses</u> Includes accounts for cash clearing, personnel insurance costs/premiums and other uses not classified elsewhere.</p>

Summary of Financial Policies

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

Summary of Florida Statutes Pertaining to County Budgets

Chapter 129 County Annual Budget:

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

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

Chapter 200.065 Method of Fixing Millage:

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

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

Chapter 200.068 Certification of Compliance with Chapter 200:

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

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

Glossary of Terms

Activity Code:

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

Accounting System:

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

Accrual Basis:

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

Accrued Expenditures:

An expenditure recognized but not yet paid.

Accrued Income:

Money earned but not yet received.

Acquisition Cost of Equipment:

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

Ad Valorem Tax:

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

Adopted Budget:

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

Advance Payment:

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

Advisory Committee:

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

Agency:

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

Aggregate Millage Rate:

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

Amendment:

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

Amendment 10 Value Cap:

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

Amortization:

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

Application Package:

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

Appropriation:

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

Assessed Valuation:

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

Asset:

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

Audit:

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

Award:

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

Glossary of Terms

Balanced Budget:

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

Base Budget:

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

Board of County Commissioners:

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

Bond:

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

Bond Funds:

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

Budget:

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

Budget Calendar:

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

Budget Hearing:

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

Budget Message:

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

Capital Improvement Plan:

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

Capital Outlay:

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

Cash and Cash Equivalents:

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments, including restricted assets, with original maturities of three months or less from acquisition date.

Cash Basis:

Method that recognizes revenues when cash is received and recognizes expenses when cash is paid out. In contrast, the accrual method recognizes revenues when goods or services are sold and recognizes expenses when obligations are incurred.

Certificates of Participation (COPs):

Certificates issued by a Trustee pursuant to a Trust Agreement, the proceeds from the sale of which shall be used to finance the acquisition, construction and installation of a project.

Chart of Accounts:

A systematic structure for classifying similar financial transactions of the County.

Closeout:

Process by which the awarding grant agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and the awarding agency.

Community Development Block Grant:

A flexible Federal entitlement program used to provide communities with resources to address a wide range of unique community development needs (CDBG).

Constitutional Officers:

Elected officials that are funded in part or in total by the Board of County Commissioners, but maintain autonomy of their own offices. The constitutional officers are the Clerk of the Circuit Court, the Property Appraiser, the Tax Collector, the Supervisor of Elections and the Sheriff.

Consumer Price Index (CPI):

Measures the prices of consumer goods and is a measure of U.S. Inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

Glossary of Terms

Contingencies:

A budgetary reserve to provide for an emergency or unanticipated expenditure during the fiscal year. OR- An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, short-falls in revenue and unanticipated expenditures.

Continuation Level Budget:

The level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. Continuation level budgets should not include any inflationary increases unless specific rate increases have been established and approved as assumptions for the following year(s). A continuation level budget does not necessarily provide funding for growth in demand of services. (see also, Base Budget)

Contractual Service:

A service rendered to the County by private firms, individuals or other County departments on a contract basis.

Cooperative Agreement:

An award of financial assistance that is used to enter into the same kind of relationship as a grant; and is distinguished from a grant in that it provides for substantial involvement between the Federal agency and the recipient in carrying out the activity contemplated by the award.

Cost Allocation:

The method used to charge non-general fund operations for their share of central administrative costs.

Cost Sharing or Matching:

The County's portion of project or program costs of a grant not borne by the Federal or State Government.

County Administrator:

The Chief Executive Officer of the County, appointed by the Board of County Commissioners.

Debt Service:

Payment of interest and principal on an obligation resulting from the issuance of bonds or other financing.

Decision Units:

Groups of inputs which make a measurable contribution to the achievement of an established department purpose-a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units build department budgets. They are rank ordered in a hierarchical format.

Department:

A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.

Depreciation:

A decrease or loss of value of an item due to age, wear, or market conditions. Flagler County does not budget depreciation expense, but does budget for the related capital replacement during the year when the replacement or expenditure occurs.

Deficit:

The excess of expenditures over revenues during the fiscal year.

Desired Level Budget:

The level of funding which enables an organization to provide additional or enhanced services in the following fiscal year as the organization provides in the current fiscal year. Desired level budgets may include new initiatives or additional positions for growth or increased demand for services.

Discretionary Grant:

A grant (or cooperative agreement) for which the Federal awarding agency generally may select the recipient from among all eligible recipients, may decide to make or not make an award based on the programmatic, technical, or scientific content of an application, and can decide the amount of funding to be awarded.

Division:

A basic organizational unit of the County that is functionally unique in its service delivery.

Encumbrance:

An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.

Enterprise Fund:

A fund that pays for its costs of operations from user fees and does not generally receive property tax support. County enterprise funds include the Airport, and Solid Waste/Landfill.

Glossary of Terms

Exempt, Exemption, Nonexempt:

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance; amounts remaining are called the nonexempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homestead at \$25,000. That means that a homeowner with property assessed at \$50,000 would have to pay taxes on \$25,000 of the assessment. Newly eligible homeowners must apply for exemption by March 1. Other exemptions apply to agricultural land and property owned by widows, the blind and permanently and totally disabled people who must meet income requirements. An additional \$25,000 exemption (on assessed value greater than \$50,000 and less than \$75,000) is available on non-school taxes as an addition Homestead Exemption (see also Homestead Exemption)

Expenditure:

Decrease in fund financial resources for the procurement of assets or the cost of goods and/or services received.

Final Millage:

The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Year:

The annual budget period for the County, which runs from October 1 through September 30.

Fixed Assets:

Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).

Franchise Fee:

Fees levied on a corporation in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.

Fringe Benefits:

Payments made by the County for retirement, social security, health insurance contribution, worker's compensation, general liability, and life insurance.

Full Time Equivalent:

FTE-One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

Fund:

Mechanism for separating resources and accounting for them separately in order to ensure that the funds are spent as required.

Fund Balance:

The amount available within a fund at the close of a fiscal period that can be carried over as a source of available funding for the succeeding fiscal period. The excess of assets (or revenue) over liabilities (or expenditures) of a government's funds.

GAAFR:

(Governmental Accounting, Auditing and Financial Reporting) – The “blue book” published by the Municipal Finance Officers Association (now the Governmental Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.

GAAP:

(Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are different for government than for business.

General Fund:

The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

General Obligation Bond:

Bonds for which the full faith and credit of the issuing government are pledged through an affirmative vote of the citizenry.

Goal:

A long, or short-term, attainable target for an organization.

Governmental Funds:

The category of funds, which include general, special revenue, capital project, debt service, and permanent funds. These funds account for short-term activities.

Grant:

A contribution of assets (usually cash) by one governmental unit or organization to another, given for a specified purpose.

Homestead Exemption:

A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$50,000.

Glossary of Terms

Impact Fee:

A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.

Improvements Other Than Buildings:

Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

Indirect Costs:

Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Inflationary Increase:

An increase in the cost of a project due to the rising cost of materials and labor.

Infrastructure:

Permanent installation, such as roads and bridges, schools, and water and sewer systems, on which the continuance and growth of the County depends.

Interest Income:

Revenues earned on cash balances within each fund.

Interfund Activity:

Interfund activity within and among the County's three fund categories (governmental, proprietary, and fiduciary) are classified as reciprocal interfund activity and non-reciprocal interfund activity.

Interfund Transfers:

Budgeted amounts transferred from one fund to another fund. These represent "double counting" of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.

Interlocal Agreement:

A written agreement between the County and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Fund:

A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Internal Service:

The revenues and expenses that are generated through internal service funds. The main internal service fund is the County's Insurance Fund.

Inventory:

Inventory of proprietary funds is valued at the lower cost (first-in, first-out) or market. Inventory of the special revenue funds is valued at cost, which approximates market value, using the first-in, first-out method. The cost of inventory of the special revenue funds is recorded as an expenditure when consumed, rather than when purchased. An off-setting reserve is reported to indicate that the asset is not available for appropriation or expenditure.

Just Value:

Florida Statute 193.011(1) defines just value in part, as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase.

Landfill Closure Costs:

The County recognizes municipal solid waste landfill closure and post closure care costs under the State of Florida's Solid Waste Management Act of 1988, regulations of the Federal Environmental Protection Agency, and GASB Statement No. 18, "Accounting for Municipal Solid Waste Landfill Closure and Post closure Care Costs." The County is required to place a final cover on closed landfills and to provide long-term care for up to thirty years after final cover. These obligations for closure and post closure are recognized in the enterprise fund for the County's sanitary landfill operations over the active life of the landfill, based on capacity.

License and Permit Fees:

A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.

Levy:

To impose taxes, special assessments or service charges.

Line Item Budget:

A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or capital purchases. A copy of the line item budget is available for review in the Financial Services Department.

Glossary of Terms

Long-Term Debt:

Debt with a maturity of more than one year after the date of issuance.

Major Funds:

Represent the government's most important funds and are determined by a mathematical calculation.

Mandate:

Any responsibility, action, or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mandated Program:

A program that Flagler County must provide according to federal law, state law or a judge's order.

Mandatory Grant:

A grant (or cooperative agreement) awarded under a program where the authorizing statute requires the head of the agency or designee to make an award to each eligible entity under the conditions and in the amount (or based on the formula) specified in the statute.

Market Equity Adjustment:

(MEA) An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.

Matching Funds:

A type of grant that requires the government organization or agency receiving the grant to commit a certain amount of funds to a program before funding is made available by the granting authority.

Measureable:

The timing requirements on when to recognize revenues and expenditures/expenses. Determined by the basis of accounting.

Millage Rate:

The rate of taxation applied to the taxable value of property. One mill equals \$1.00 for every \$1,000 of taxable value.

Minimum Level of Service:

The level of resources and performance below which is unreasonable to operate; based on demonstrated need, professional standards, impact on citizens, comparisons with similar jurisdictions, economy of scale, and past history.

Mission Statement:

Statement of purpose that establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

Modified Accrual Basis:

A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

Municipal Service Benefit Unit:

(MSBU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non ad valorem taxes) to provide municipal-type services. Example: Daytona North Service District.

Municipal Service Taxing Unit:

(MSTU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

Net Expenses:

Total County expenses less reserves, transfers and internal service interfund transfers.

Non-Departmental Expenditures:

Expenditures which benefit all or several County departments, such as property and liability insurance.

Non-Operating Budget:

The capital budget and the internal services budget.

Non-Tax Revenue:

The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

Object Code:

An account to which an expense or expenditure is recorded in order to more specifically accumulate and categorize the various types of payments that are made by governments. These are normally grouped into personal services, operating expenditures, capital outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Glossary of Terms

Objective:

A specific measurable and observable result of an organization's activity that advances the organization towards its goal.

Obligations:

Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenditures:

Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.

Ordinance:

A formal legislative enactment by the County Commission. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

Outside Agencies:

Private not-for-profit agencies located within the County who provide community services which supplement and support County programs and for which County dollars may be made available.

Permanent Fund:

A fund that is used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

Personal Property:

Property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities. Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under State law.

Personal Property Tax:

A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.

Personal Services:

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Potable Water:

Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption (drinking water).

Principal:

The original amount borrowed through a loan, bond issue, or other form of debt.

Property (Ad Valorem) Taxes:

A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.

Proposed Millage:

The tax rate certified by the governing body of each taxing authority within a fiscal year. The proposed millage is sent to the Property Appraiser within 35 days after the County's tax roll is certified. This proposed millage is placed on the proposed tax notice sent to property owners.

Proprietary Fund/Agency:

Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

Purchase Order:

A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Real Property:

Land, buildings and other structures attached to it that are taxable under Florida Law.

Recipient:

An organization receiving financial assistance directly from an awarding agency to carry out a project or program.

Requirement:

A monetary obligation reflected in the financial accounts as an inter-fund transfer of cash from one fund to another.

Glossary of Terms

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

ADA – Americans with Disabilities Act	EFT – Electronic Fund Transfer	FYE – Fiscal Year End	OSHA – Occupational Safety & Health Administration
AIP – Airport Improvement Program	EMS – Emergency Medical Services	GA – General Aviation	PAL – Police Athletic League
ALS – Advanced Life Support	EMT – Emergency Medical Technician	GAAFR – Governmental Accounting, Auditing and Financial Reporting	POC – Point of Contact
CARES – Coronavirus Aid, Relief, and Economic Security	EOC – Emergency Operations Center	GAAP – Generally Accepted Accounting Principles	PPO – Preferred Provider Organization
CCR – Central Contractor Registry	FAA – Federal Aviation Administration	GASB – Governmental Accounting Standards Board	PSAP's – Public Safety Answering Points
CDBG – Community Development Block Grant	FASB – Financial Accounting Standards Board	GFOA – Government Finance Officers Association	PSN – Person with Special Needs
CERT – Citizen's Emergency Response Team	FCPT – Flagler County Public Transportation	HAZMAT – Hazardous Material	RFP – Request For Proposal
CFDA – Catalog of Federal Domestic Assistance	FDEP – Florida Department of Environmental Protection	HUD – Housing and Urban Development	RFQ – Request For Quotes
CIP – Capital Improvement Program	FDER – Florida Department of Environmental Regulation	HVAC – Heating, Ventilation and Air Conditioning	ROI – Return On Investment
COVID-19 – Coronavirus Disease of 2019	FDLE – Florida Department of Law Enforcement	IT – Information Technology	ROW – Right-of-Way
CPI – Consumer Price Index	FDOT – Florida Department of Transportation	LAP – Local Agency Program	SAFER – Staffing for Adequate Fire and Emergency Response
CPR – Cardio Pulmonary Resuscitation	FEMA – Federal Emergency Management Administration	LETF – Law Enforcement Trust Fund	SCRAM – Secure Continuous Remote Alcohol Monitoring
CRA – Community Redevelopment Agency	FICA – Federal Insurance Contributions Act (Medicare and Social Security taxes)	MCLS – Maintain the Current Level of Service	SEMG – Special Event Marketing Grant
DEP – Department of Environmental Protection	FIND – Florida Inland Navigational District	MGD – Million Gallons per Day	SHIP – State Housing Initiatives Partnerships
DR 420/422 – Department of Revenue Forms Certifying Taxable Assessed Value	FMLA – Family Medical Leave Act	MHz – Megahertz radio frequency unit	SJRWMD – St. Johns River Water Management District
E-911 – Emergency Telephone System	FS – Financial Services	MSD – Municipal Service District	TIF – Tax Increment Financing
EEOC – Equal Employment Opportunity Commission	FY – Fiscal Year	NPDES – National Pollutant Discharge Elimination System	TRIM – Truth in Millage
		OMB – Office of Management & Budget	VA – Veteran's Affairs
			VAB – Value Adjustment Board

Description of Funds and Accounts

Governmental Fund Types - Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position rather than upon net income determination. The following are the County's Governmental Fund Types:

The General Fund is used to account for all revenues and expenditures applicable to the general operations of County Government which are not accounted for in another fund. All general operating revenues which are not restricted or designated as to use by outside sources are recorded in the General Fund.

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted or committed to expenditures for specified purposes. The County currently has the following forty-two special revenue funds:

County Transportation Trust Fund (Fund 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...”

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

Description of Funds and Accounts

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.”

Environmentally Sensitive Lands (Fund 1117) – Initially established for the first time in fiscal year 2004-05 to account for the proceeds from the \$6,665,000 Limited Tax General Obligation Bonds, Series 2005 issued in January of 2005 which were used to fund the acquisition of environmentally sensitive lands.

ESL 2008 Referendum (Fund 1119) – Established to account for that portion of the 0.25 mill ad valorem tax levy authorized (or reauthorized) by the voters on November 4, 2008 which is not required to fund debt service associated with either the \$6,665,000 Limited General Obligation Bonds, Series 2005 or the \$10,000,000 Limited General Obligation Bonds, Series 2009. Pursuant to the ballot language approved by the voters on November 4, 2008, expenditures of this special ad valorem tax levy are authorized to continue to acquire and improve land to protect drinking water sources, preserve wildlife habitat and environmentally sensitive lands, reduce risk of wildfires, improve water quality of lakes, streams and the Intracoastal Waterway, and seek matching funds, shall Flagler County be authorized to levy 0.25 mill ad valorem tax for twenty years and issue bonds not exceeding \$40 Million at interest rates not exceeding the legal maximum, subject to an annual independent audit.

Utility Regulatory Authority (Fund 1120) – Created to account for activities undertaken by Flagler County in conducting rate reviews and other consumer related activities related to the regulation of privately owned water and wastewater utilities operating in Flagler County. In the past, these activities were the responsibility of the Florida Public Service Commission, however, several years ago, the County reassumed this responsibility. At that point in time, the Florida Public Service Commission transferred funding to Flagler County to assist in their regulatory efforts. Although the bulk of this funding (\$1,000,000) was subsequently paid the City of Palm Coast (following their incorporation and takeover of the primary utility company serving City residents), there remains a small amount of funding (approximately \$20,000) that is included in the approved budget. Authority for the Flagler County Utility Regulatory Authority is set forth in Chapter 30, Article II of the Flagler County Code of Ordinances.

North Malacompra Drainage District (Fund 1127) - Collection of a Special Assessment was approved by the Board of County Commissioners beginning in FY 2016-17. The purpose of this Special Assessment District is to operate and maintain a backbone stormwater management system for the portion of the Hammock that lies between the south side of MalaCompra Canal to Washington Oaks State Park, and lying east of State Road A1A. A map is provided in the attached letter showing the District. The stormwater management system is intended to protect properties in this area in the event of potentially hazardous storms by maintaining stormwater outfalls to the Intracoastal Waterway. The system is designed to minimize any hazards, minimize damage to property and protect the general public health of the area. The system will also better assure that stormwater runoff entering the Matanzas River/Intracoastal Waterway is less polluted than today's runoffs. These activities and functions of the District will provide benefits to all property owners within the District. The maximum annual assessment for any lot within the district is \$75 dollars. The first year annual assessment was set at \$30 dollars. Each lot within the District is subject to the assessment.

Grant Special Revenue (Fund 1128) – Established in FY 2020-21 to separate grants from the General Fund. This provides a more accurate depiction of general revenue sources most associated with a General Fund. Grant Matches required from the General are provided via Interfund Transfers.

Transportation Impact Fee East - Old (Fund 1130) – Established to account for the amount of transportation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-64 of the Flagler County Code of Ordinances. The amounts budgeted in this fund represent impact fees collected prior to September 30,

Description of Funds and Accounts

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 the amount of transportation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-64 of the Flagler County Code of Ordinances. Transportation impact fees were first collected following the passage of Flagler County Ordinance Number 89-19 on November 6, 1989. These funds represent amounts collected and credited to the geographic quadrant from which collected, which, for the 131 Fund, includes all land west of the Florida East Coast (FEC) Railroad Right of Way. Funds collected may only be used within the quadrant from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Parks Impact Fee Zone 1 (Fund 1132) – Established to account for the amount of parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included in Zone 1 may be generally described as lands lying north of State Road 100 and east of the Intracoastal Waterway, lands lying within the corporate limits of the City of Flagler Beach and lands lying south of State Road 100 and east of Interstate 95.

Parks Impact Fee Zone 2 (Fund 1133) – Created to account for the amount of parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 2 may be generally described as lands lying North of State Road 100 and East of U.S. Highway 1 and West of the Intracoastal Waterway, other than those areas within the corporate limits of the City of Bunnell, the City of Flagler Beach and the City of Palm Coast.

Parks Impact Fee Zone 3 (Fund 1134) – Established to account for the amount of parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 3 may be generally described as lands lying within the corporate limits of the City of Bunnell (as they existed in 1994) plus the area south of State Road 100, east of U.S. Highway 1 and west of Interstate 95.

Parks Impact Fee Zone 4 (Fund 1135) – Created to account for the amount of parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 4 may be generally described as lands lying west of U.S. Highway 1 and outside the corporate limits of the City of Bunnell (as they existed in 1994).

Transportation Impact Fee Palm Coast (Fund 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

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or operations. The City of Palm Coast subsequently enacted their own transportation impact fee ordinance and the County discontinued the practice of collecting impact fees within the City of Palm Coast some time on or before September 30, 2004. Per an interlocal agreement, the funds have been used for pass through grant projects. Upon completion of the final projects (Old Kings Road), the balance of the funds remaining were returned to the City of Palm Coast and the fund was closed in FY17.

Transportation Impact Fee New East (Fund 1137) – Created following the adoption of Flagler County Ordinance Number 2002-27 on October 7, 2002 to account for the amount of transportation impact fees levied and collected by the Board of County Commissioners within the geographic area lying outside the corporate limits of the City of Palm Coast and east of the Florida East Coast (FEC) Railroad Right of Way. Funds collected may only be used within the geographic area from which they were collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Economic Development (Fund 1141) – Established to account for the repayment of Community Development Block Grant funding by International Tool Machines, Inc (ITM). The final payment was received from ITM on September 12, 2002. The budget will be used to fund the County's Economic Development Incentive Program, as originally established by the Board of County Commissioners on October 20, 1997 (Flagler County Ordinance Number 97-19), and as later amended and restated on September 24, 2002 by Flagler County Ordinance Number 02-26. The Flagler County Economic Development Incentive Program (EDIP) is codified in the Flagler County Code of Ordinances as §§19.201 through 19.205. Expenditures of Economic Development Incentive Program funds will be governed by the provisions of these sections of the code.

SHIP Program (Fund 1143) – Established pursuant to the provisions of Section 420.9075(5), Florida Statutes, to account for the local housing distribution monies received from the State of Florida in connection with the State Housing Initiatives Partnership Act (SHIP) Program. The State Housing Initiatives Partnership Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production of and preserve affordable housing, to further the housing element of the local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax collected by the State of Florida are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans. Authorized expenditures from the Local Housing Assistance Trust Fund are limited to the administration and implementation of the local housing assistance program. Flagler County has historically utilized the SHIP funds to provide down payment assistance, repair or replacement of substandard housing, and mortgage foreclosure prevention assistance.

CDBG-Neighborhood Stabilization Program (Fund 1152) – Established during FY12 to account for grant funding of \$1,029,844 under the Neighborhood Stabilization Program 3 (NSP3) authorized by the Wall Street reform and Consumer Protection Act of 2010 (Dodd-Frank Act). The County plans to use its funds in state Strategy 1 for the acquisition and rehabilitation of eligible foreclosed properties to rent to qualified households. A minimal balance remains that will be used to provide monitoring 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.

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 is limited to the “acquisition, construction, and improvement from time to time of roads and related drainage improvements” within Bimini Gardens.

Espanola Special Assessment (Fund 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

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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.” As a consequence, only costs associated with the inspection and enforcement of the provisions of Section 125.56, Florida Statutes, and of the Florida Building Code and the Florida Fire Prevention Code (i.e. building and fire inspections) are funded from this source.

Public Safety Communications Network (Fund 1182) – Created to account for loan proceeds for the upgrade of the 800 MHz Radio System. This fund will also be responsible for maintaining the equipment with revenues collected through user fees. Flagler County BOCC, Flagler County Sheriff's Office, Flagler County School Board, City of Palm Coast, City of Flagler Beach, City of Bunnell, as well as other outside agencies will be able to utilize this radio system. The newly acquired debt service payments for the upgrade of the 800 MHz Radio System will also be accounted for in this fund.

Disaster Relief (Fund 1184) – Created to account for all possible FEMA reimbursable expenses related to disaster events. This allows for one centralized fund to account for all disaster expenses. A new department is designated for each disaster.

CARES Act Relief (Fund 1185) – This fund was created to account for the roughly \$20 Million of CARES Act funding received for the BOCC and the municipalities of Flagler County.

Capital Preservation Fund (Fund 1187) – Established in FY 2021-22 per the Capital Improvement Policy to account for major repair and maintenance projects that do not expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$10,000 or greater, but not exceed \$49,999.

Domestic Violence (Fund 1192) – Established to account for that portion of the \$201.00 surcharge levied pursuant to the provisions of Section 938.08, Florida Statutes (S.S.115.00) which is “provided to the governing board of the county and must be used only to defray the costs of incarcerating persons sentenced under Section 741.283, Florida Statutes and provide additional training to law enforcement personnel in combating domestic violence.”

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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.

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The County has seven debt service funds.

(ESL) II Series 2005 (Fund 1209) – Established to account for the service principal and interest associated with the \$6,665,000 Limited General Obligation Bonds, Series 2005, which were issued in February, 2005. Interest rates range from 3.00% to 3.625%. Principal payments are due on July 1 of each year. Interest payments are due on January 1 and July 1 of each year. The final maturity date is July 1, 2017. Annual debt service requirements associated with the 2005 ESL Bonds totals approximately \$660,000. On November 5, 2002,

Description of Funds and Accounts

qualified electors residing in Flagler County approved a referendum authorizing the issuance of general obligation bonds in an amount not to exceed \$6,700,000 payable from and secured by a pledge of ad valorem taxes levied at a rate not to exceed 0.163 mills annually on all taxable property within the County, with a debt service term not exceeding fourteen (14) years. The bonds were issued for the purpose of financing the acquisition of environmentally sensitive lands, including but not limited to, water recharge, parks, and recreation areas in Flagler County as provided in Resolution No. 2002-97 adopted by the Flagler County Board of County Commissioners on September 12, 2002. Reserves consist, at least in part, of amounts accumulated to make the next occurring installment of principal and interest. In addition, during a previous fiscal year, excess ad valorem tax revenues were generated. These funds are being depleted gradually over a period of several years in order to minimize the amount of millage rate variability from one fiscal year to the next. This fund was closed in FY17 and residuals were transferred to Fund 219.

Judicial Center \$25,500,000 General Obligation Bonds, Series 2015 (Fund 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%,

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which shall be calculated on the basis of a 360-day year consisting of twelve (12) thirty (30) day months. Interest on the Note shall be paid semi-annually on every July 1 and January 1, commencing January 1, 2019 until the Note is paid in full. Principal on the Note shall be paid in annual installments beginning July 1, 2019, and thereafter on each July 1 without presentation of the Note, except with respect to the final payment of principal after all amounts due and owing to the Lender have been paid. The County may prepay this Note in whole, at any time, without a prepayment premium or penalty. The County may also make additional partial prepayments on the Note on any interest payment date from Dune Assessments that have been prepaid to the County.

Bond-Cap Imp Rev S2020 (Fund 1215) – Created to account for the required principal and interest payments in connection with the \$20,000,000 Capital Improvement Revenue Note, Series 2020 for the new Sheriff's Operations Center. The Note shall bear interest per annum at the rate of 1.83%, Final maturity date is October 1, 2035. The funding source of the required debt service payments is the legally available Non-Ad Valorem proceeds of the General Fund.

(ESL) III Series 2009 (Fund 1219) – Created to account for the required principal and interest payments in connection with the \$10,000,000 Limited General Obligation Tax Bonds, Series 2009 which were issued in August, 2009. The interest rate is fixed at 5.11%. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. Given the fixed interest rate; the annual debt service requirement declines over the life of the bonds. The final maturity date is July 1, 2029. On November 4, 2008, a majority of the qualified electors residing in Flagler County authorized the levy of an ad valorem tax in an amount not to exceed 0.25 mills for 20 years for the purpose of acquiring certain lands within the County to protect the drinking water supply, wildlife habitat and environmentally sensitive lands. The referendum authorized the County to issue up to \$40,000,000 in limited tax general obligation bonds to finance the cost to acquire the lands and, with certain limitations, make the land available for access, passive recreational uses and natural community restoration. Proceeds will be used to finance the cost of land acquisitions for Bings Landing Addition, Sweetbottom Plantation and Bay Drive Addition.

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 are 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. A-1-A. Fund 307 was established with \$1,075,000 of the total contribution to cover the cost of Park improvements. The improvements may consist of restrooms, pavilions, benches, walkways, pedestrian and bike paths, picnic areas, site development, extension of water and sewer within the parks and all costs and fees associated with the planning, design, permitting and construction, as well as reconnection, of the wetlands bifurcated by Malacompra Road are all considered permissible uses of this construction/development money.

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

Description of Funds and Accounts

contribution of \$1,675,000 from the developer. In exchange for 33 acres of property known as the 16th Road Park, the County received a 47.01 acre parcel known as the Malacompra Beach Front Park on a 306.98 acre parcel known as the Malacompra Greenway located along S.R. A-1-A. Fund 308 was established with \$600,000 of the total contribution to be deposited in an interest-bearing account as a trust fund for the maintenance of the Parks. Parks maintenance is to be provided from the interest generated on the Park Maintenance Trust Fund. In the event these monies are insufficient in any given year to cover the maintenance costs, up to 10% of the principal may be used to cover these costs. Monies were placed in reserves until construction of parks are completed in Fund 307.

½ Cent Discretionary Sales Tax (Fund 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.

Painters Hill Seawall Construction (Fund 1313) – Established during Fiscal Year 2017-18 to account for the loan proceeds (Taxable Special Assessment Revenue Note, Series 2018A) to cover the cost for constructing a seawall in Painters Hill to protect the adjacent homes along the shoreline. The Flagler County Board of County Commissioners adopted Resolution 2017-69 to assess and collect non-ad valorem assessments associated with the construction and financing of the emergency protective berm project. Constructing a seawall in Painters Hill serves a paramount public purpose in avoiding further erosion and loss of property, in preventing contamination of the beach and ocean from collapsing debris and structures and in averting a hazardous condition on public beaches. Seawall construction costs shall include but shall not be limited to: all costs related to the Seawall such as final design and permit costs, seawall caps, anchoring, pilings and the proportionate share of any seawall returns for termination or stability shared among all other participating owners. Additionally, seawall construction costs will include any backfill, sand in front of the seawall and planting on the backfill or sand, surveying for construction, "as built" surveys, construction inspection and management, any financial procurement and finance costs, engineer certifications, plus all labor and all other costs associated with the Seawall Construction.

Dune Restoration Project (Fund 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 being built beginning in Fiscal Year 2020-21.

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General Capital Projects (Fund 1316) – Established in FY 2021-22 per the Capital Improvement Policy to account for major capital projects that do expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$50,000 or greater and a useful life of 5-years or more. Innovation Technology (IT) greater than \$10,000 are included in this fund.

Marineland Acres District (Fund 1318) - Collection of a Special Assessment was approved by the Board of County Commissioners beginning in FY 2016-17. The purpose of the District is to create and maintain a stormwater management system for the portion of the Hammock that lies between the south side of MalaCompra Canal and Washington Oaks State Park, and lying east of State Road A I A. The stormwater management system is intended to protect each owner’s property in the event of potentially hazardous storms. The system is designed to minimize any hazards, minimize damage to property and protect the general public health of the area. This system will also better assure that stormwater runoff entering the Matanzas River/Intracoastal Waterway is environmentally less polluted than today's runoff. These activities and functions of the District will provide benefits to all property owners within the District. Properties within the Marineland Acres Drainage Basin District will be subject to an annual maximum assessment of \$600. The assessment is based on whether the property is developed or vacant. The initial recommended assessment for developed lots is \$435.00 for the first year. For vacant lots, the initial recommended assessment is \$220.00 for the first year. Each lot within the District will be subject to the assessment.

2009 ESL (Environmentally Sensitive Lands) Capital Projects Fund (Fund 1319) – Established during fiscal year 2008-09 to account for the net proceeds of the \$10,000,000 Limited Tax General Obligation Bonds, Series 2009. The net proceeds (after subtracting the estimated costs of issuance of \$51,000) of \$9,949,000 were deposited into this fund in September, 2009 and used to fund the cost of acquiring the Bing's Landing Addition, Sweetbottom Plantation, and Bay Drive properties.

Capital Projects Fund Beach Renourishment (Fund 1320) – This fund was created to account for the Army Corp Dune Restoration Project. Funding for this project is tied to the Fund 221 debt service fund.

Proprietary Fund Types - Proprietary funds are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on the balance sheet, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for the Proprietary Fund Types report increases (revenues) and decreases (expenses) in total economic net worth. The County has five enterprise funds and one internal service fund as follows:

Enterprise Funds

Airport (Fund 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

Description of Funds and Accounts

Construction and Demolition Debris C&D facility was opened in 1991 and closed in 2006. The Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture was opened in 1974 and closed in 1989. The County continues to operate the household hazardous waste collection center and the used oil collection center in spite of the fact that there is currently no dedicated revenue source to pay for them. Please see the fund descriptions for the Old Kings Road Landfill (Fund 145), the Construction & Demolition Debris Landfill (Fund 146), and the Bunnell Landfill (Fund 148), for a more complete discussion of closure and postclosure care cost funding. In addition, please note that these three special revenue funds are not separately stated for financial reporting purposes but rather they are consolidated into the sanitary landfill fund (Fund 402).

Flagler County Utilities – Beverly Beach /Eagle Lakes (Fund 1404) – Originally established during fiscal year 2003-04 to account for the operation of the Beverly Beach Water and Wastewater Utility Systems, a relatively small utility, servicing 551 customers most of whom reside within the corporate limits of the Town of Beverly Beach. The anticipated user population at build out of the system is estimated to be approximately 1,200 customers. The Beverly Beach Water and Wastewater System currently purchases bulk water from the City of Palm Coast and treats its own wastewater. In addition to the Town of Beverly Beach Water and Wastewater System, the Board of County Commissioners has also entered into two different Developer’s Agreements to accept the Eagle Lakes water and wastewater facilities to serve that development and the Old Kings Road corridor. Additionally, through the 2007 water settlement agreement with the Cities of Flagler Beach and Palm Coast, Flagler County will be the retail water and wastewater provider along the John Anderson Highway corridor. Under the Hunter’s Ridge Development Order, Flagler County will provide water and wastewater service to the portion of Hunter’s Ridge Development which lies in Flagler County. Flagler County BOCC divested themselves of these Utilities in December of 2020.

Residential Solid Waste Collection (Fund 1405) – Created in order to account for residential solid waste collection services provided in the unincorporated areas of Flagler County. Actual solid waste collection services are performed by a contracted vendor. Prior to January 1, 2008, billing for these services was performed by County Staff. As part of the fiscal year 2008-09 budget adoption process, a non-ad valorem per parcel special assessment was added to the tax bills. These special assessments represent the most significant revenue source in this fund. Solid Waste services provided include collection of residential solid waste twice a week, collection of recyclable materials once a week, and collection of yard trash once a week.

Flagler County Utilities – Plantation Bay (Fund 1407) – Created in FY 2015-16 when ownership of the Bunnell Flagler County Utility was transferred to Flagler County, for the operation of the Plantation Bay Water & Wastewater utility systems. This utility currently serves approximately 1,800 customers with approximately half in Volusia and the other half in Flagler County. The anticipated user population at build out of the system is approximately 8,000 customers. This utility is currently under a consent order and Flagler County has been working on meeting the requirements of the order. Design is underway for three wastewater projects; master plant collection/pump station, reject tank and redundancy as well as plans for improvements to the water treatment process. Flagler County BOCC divested themselves of these Utilities in December of 2020.

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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. As a consequence, this fund received initial funding during fiscal year 1995-96 from an interfund transfer in the amount of \$120,000 from the capital projects fund. Subsequently, during fiscal year 2000-01, additional funding was provided (totaling approximately \$750,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Construction & Demolition Debris Landfill (Fund 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. As a consequence, during fiscal year 2000-01, significant funding was provided (totaling \$270,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

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. As a consequence, this fund received funding during fiscal year 2000-01 (totaling approximately \$570,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Internal Service Fund

The 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.

2022-2023 FINAL PAY PLAN								
CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX	
Agriculture Agent I	99	\$ 13,020.80	\$ 30,513.60	\$ 48,006.40	\$ 6.26	\$ 14.67	\$ 23.08	
4H Extension Agent I	99	\$ 13,020.80	\$ 30,513.60	\$ 48,006.40	\$ 6.26	\$ 14.67	\$ 23.08	
County Extension Director/Consumer Science Agent II	99	\$ 13,020.80	\$ 30,513.60	\$ 48,006.40	\$ 6.26	\$ 14.67	\$ 23.08	
Horticulture Agent I	99	\$ 13,020.80	\$ 30,513.60	\$ 48,006.40	\$ 6.26	\$ 14.67	\$ 23.08	
GAL Case Coordinator	101	\$ 29,120.00	\$ 38,344.80	\$ 47,569.60	\$ 14.00	\$ 18.44	\$ 22.87	
Household Hazardous Waste Tech	101	\$ 29,120.00	\$ 38,344.80	\$ 47,569.60	\$ 14.00	\$ 18.44	\$ 22.87	
Intern	101	\$ 29,120.00	\$ 38,344.80	\$ 47,569.60	\$ 14.00	\$ 18.44	\$ 22.87	
Library Assistant I	101	\$ 29,120.00	\$ 38,344.80	\$ 47,569.60	\$ 14.00	\$ 18.44	\$ 22.87	
Maintenance Technician	101	\$ 29,120.00	\$ 38,344.80	\$ 47,569.60	\$ 14.00	\$ 18.44	\$ 22.87	
Staff Assistant II	101	\$ 29,120.00	\$ 38,344.80	\$ 47,569.60	\$ 14.00	\$ 18.44	\$ 22.87	
Tourism Visitor Services Specialist	101	\$ 29,120.00	\$ 38,344.80	\$ 47,569.60	\$ 14.00	\$ 18.44	\$ 22.87	
Adult Daycare Certified Nursing Assist	102	\$ 31,200.00	\$ 40,944.80	\$ 50,689.60	\$ 15.00	\$ 19.69	\$ 24.37	
Adult Daycare CNA- On Call	102	\$ 31,200.00	\$ 40,944.80	\$ 50,689.60	\$ 15.00	\$ 19.69	\$ 24.37	
Custodian/Maintenance Technician	103	\$ 31,699.20	\$ 42,286.40	\$ 52,873.60	\$ 15.24	\$ 20.33	\$ 25.42	
Library Assistant II	103	\$ 31,699.20	\$ 42,286.40	\$ 52,873.60	\$ 15.24	\$ 20.33	\$ 25.42	
Park Ranger	103	\$ 31,699.20	\$ 42,286.40	\$ 52,873.60	\$ 15.24	\$ 20.33	\$ 25.42	
Transportation Driver	104	\$ 31,824.00	\$ 39,395.20	\$ 53,913.60	\$ 15.30	\$ 18.94	\$ 25.92	
19 Hour Transportation Driver	104	\$ 31,824.00	\$ 39,395.20	\$ 53,913.60	\$ 15.30	\$ 18.94	\$ 25.92	
Equipment Operator II	105	\$ 33,300.80	\$ 44,127.20	\$ 54,953.60	\$ 16.01	\$ 21.22	\$ 26.42	
Land Management Specialist	105	\$ 33,300.80	\$ 44,127.20	\$ 54,953.60	\$ 16.01	\$ 21.22	\$ 26.42	
Service Mechanic	105	\$ 33,300.80	\$ 44,127.20	\$ 54,953.60	\$ 16.01	\$ 21.22	\$ 26.42	
Site Leader	105	\$ 33,300.80	\$ 44,127.20	\$ 54,953.60	\$ 16.01	\$ 21.22	\$ 26.42	
Tradesworker II Grounds	105	\$ 33,300.80	\$ 44,127.20	\$ 54,953.60	\$ 16.01	\$ 21.22	\$ 26.42	
Tradesworker II Maintenance	105	\$ 33,300.80	\$ 44,127.20	\$ 54,953.60	\$ 16.01	\$ 21.22	\$ 26.42	
Traffic Sign Technician	105	\$ 33,300.80	\$ 44,127.20	\$ 54,953.60	\$ 16.01	\$ 21.22	\$ 26.42	
Transportation Dispatch Clerk	105	\$ 33,300.80	\$ 44,127.20	\$ 54,953.60	\$ 16.01	\$ 21.22	\$ 26.42	

2022-2023 FINAL PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Accounting Clerk	106	\$ 34,964.80	\$ 46,332.00	\$ 57,699.20	\$ 16.81	\$ 22.28	\$ 27.74
Airport Attendant	106	\$ 34,964.80	\$ 46,332.00	\$ 57,699.20	\$ 16.81	\$ 22.28	\$ 27.74
Extension Program Assistant	106	\$ 34,964.80	\$ 46,332.00	\$ 57,699.20	\$ 16.81	\$ 22.28	\$ 27.74
Mechanic I	106	\$ 34,964.80	\$ 46,332.00	\$ 57,699.20	\$ 16.81	\$ 22.28	\$ 27.74
Senior Services Program Aide	106	\$ 34,964.80	\$ 46,332.00	\$ 57,699.20	\$ 16.81	\$ 22.28	\$ 27.74
Veterans Services Counselor	106	\$ 34,964.80	\$ 46,332.00	\$ 57,699.20	\$ 16.81	\$ 22.28	\$ 27.74
Administrative Assistant	107	\$ 36,712.00	\$ 48,651.20	\$ 60,590.40	\$ 17.65	\$ 23.39	\$ 29.13
Central Permitting Technician	107	\$ 36,712.00	\$ 48,651.20	\$ 60,590.40	\$ 17.65	\$ 23.39	\$ 29.13
Equipment Operator III	107	\$ 36,712.00	\$ 48,651.20	\$ 60,590.40	\$ 17.65	\$ 23.39	\$ 29.13
Property Control Agent	107	\$ 36,712.00	\$ 48,651.20	\$ 60,590.40	\$ 17.65	\$ 23.39	\$ 29.13
Tradesworker II Construction	107	\$ 36,712.00	\$ 48,651.20	\$ 60,590.40	\$ 17.65	\$ 23.39	\$ 29.13
Transportation Coordinator	107	\$ 36,712.00	\$ 48,651.20	\$ 60,590.40	\$ 17.65	\$ 23.39	\$ 29.13
Emergency Management Specialist	108	\$ 38,563.20	\$ 51,095.20	\$ 63,627.20	\$ 18.54	\$ 24.57	\$ 30.59
Facilities Contract Coordinator	108	\$ 38,563.20	\$ 51,095.20	\$ 63,627.20	\$ 18.54	\$ 24.57	\$ 30.59
Library Associate	108	\$ 38,563.20	\$ 51,095.20	\$ 63,627.20	\$ 18.54	\$ 24.57	\$ 30.59
Records Clerk	108	\$ 38,563.20	\$ 51,095.20	\$ 63,627.20	\$ 18.54	\$ 24.57	\$ 30.59
Tradesworker III Maintenance	108	\$ 38,563.20	\$ 51,095.20	\$ 63,627.20	\$ 18.54	\$ 24.57	\$ 30.59
Adult Daycare LPN	109	\$ 40,497.60	\$ 53,653.60	\$ 66,809.60	\$ 19.47	\$ 25.80	\$ 32.12
Court Services Coordinator	109	\$ 40,497.60	\$ 53,653.60	\$ 66,809.60	\$ 19.47	\$ 25.80	\$ 32.12
Drafter/CAD Technician	109	\$ 40,497.60	\$ 53,653.60	\$ 66,809.60	\$ 19.47	\$ 25.80	\$ 32.12
Drug Court Coordinator	109	\$ 40,497.60	\$ 53,653.60	\$ 66,809.60	\$ 19.47	\$ 25.80	\$ 32.12
Human Resources Specialist	109	\$ 40,497.60	\$ 53,653.60	\$ 66,809.60	\$ 19.47	\$ 25.80	\$ 32.12
Pretrial Services Officer	109	\$ 40,497.60	\$ 53,653.60	\$ 66,809.60	\$ 19.47	\$ 25.80	\$ 32.12
Procurement Analyst	109	\$ 40,497.60	\$ 53,653.60	\$ 66,809.60	\$ 19.47	\$ 25.80	\$ 32.12
Solid Waste Inspector	109	\$ 40,497.60	\$ 53,653.60	\$ 66,809.60	\$ 19.47	\$ 25.80	\$ 32.12
Tradesworker III Construction	109	\$ 40,497.60	\$ 53,653.60	\$ 66,809.60	\$ 19.47	\$ 25.80	\$ 32.12
Tradesworker IV Maintenance	109	\$ 40,497.60	\$ 53,653.60	\$ 66,809.60	\$ 19.47	\$ 25.80	\$ 32.12
Warehouse Supervisor	109	\$ 40,497.60	\$ 53,653.60	\$ 66,809.60	\$ 19.47	\$ 25.80	\$ 32.12

2022-2023 FINAL PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Code Enforcement Inspector	110	\$ 42,515.20	\$ 56,336.80	\$ 70,158.40	\$ 20.44	\$ 27.09	\$ 33.73
Equipment Operator IV	110	\$ 42,515.20	\$ 56,336.80	\$ 70,158.40	\$ 20.44	\$ 27.09	\$ 33.73
Housing Program Coordinator	110	\$ 42,515.20	\$ 56,336.80	\$ 70,158.40	\$ 20.44	\$ 27.09	\$ 33.73
Human Services Case Manager	110	\$ 42,515.20	\$ 56,336.80	\$ 70,158.40	\$ 20.44	\$ 27.09	\$ 33.73
Licensing Coordinator	110	\$ 42,515.20	\$ 56,336.80	\$ 70,158.40	\$ 20.44	\$ 27.09	\$ 33.73
Mechanic II	110	\$ 42,515.20	\$ 56,336.80	\$ 70,158.40	\$ 20.44	\$ 27.09	\$ 33.73
Mechanic II EVT	110	\$ 42,515.20	\$ 56,336.80	\$ 70,158.40	\$ 20.44	\$ 27.09	\$ 33.73
Mechanic II TVT	110	\$ 42,515.20	\$ 56,336.80	\$ 70,158.40	\$ 20.44	\$ 27.09	\$ 33.73
Senior Services Case Manager	110	\$ 42,515.20	\$ 56,336.80	\$ 70,158.40	\$ 20.44	\$ 27.09	\$ 33.73
Senior Services Case Manager Title III	110	\$ 42,515.20	\$ 56,336.80	\$ 70,158.40	\$ 20.44	\$ 27.09	\$ 33.73
Accountant I	111	\$ 44,636.80	\$ 59,134.40	\$ 73,632.00	\$ 21.46	\$ 28.43	\$ 35.40
Energy Management Coordinator	111	\$ 44,636.80	\$ 59,134.40	\$ 73,632.00	\$ 21.46	\$ 28.43	\$ 35.40
Human Resources Generalist	111	\$ 44,636.80	\$ 59,134.40	\$ 73,632.00	\$ 21.46	\$ 28.43	\$ 35.40
IT Office Manager	111	\$ 44,636.80	\$ 59,134.40	\$ 73,632.00	\$ 21.46	\$ 28.43	\$ 35.40
Legal Assistant	111	\$ 44,636.80	\$ 59,134.40	\$ 73,632.00	\$ 21.46	\$ 28.43	\$ 35.40
Mechanic II/Service Advisor	111	\$ 44,636.80	\$ 59,134.40	\$ 73,632.00	\$ 21.46	\$ 28.43	\$ 35.40
Mechanic III	111	\$ 44,636.80	\$ 59,134.40	\$ 73,632.00	\$ 21.46	\$ 28.43	\$ 35.40
Office Manager	111	\$ 44,636.80	\$ 59,134.40	\$ 73,632.00	\$ 21.46	\$ 28.43	\$ 35.40
Tradesworker IV Construction	111	\$ 44,636.80	\$ 59,134.40	\$ 73,632.00	\$ 21.46	\$ 28.43	\$ 35.40
Transportation Manager	111	\$ 44,636.80	\$ 59,134.40	\$ 73,632.00	\$ 21.46	\$ 28.43	\$ 35.40
Welder/Mechanic	111	\$ 44,636.80	\$ 59,134.40	\$ 73,632.00	\$ 21.46	\$ 28.43	\$ 35.40
Chief of Trades Facilities	112	\$ 46,841.60	\$ 62,067.20	\$ 77,292.80	\$ 22.52	\$ 29.84	\$ 37.16
Chief of Trades Grounds & Fields	112	\$ 46,841.60	\$ 62,067.20	\$ 77,292.80	\$ 22.52	\$ 29.84	\$ 37.16
Financial Analyst	112	\$ 46,841.60	\$ 62,067.20	\$ 77,292.80	\$ 22.52	\$ 29.84	\$ 37.16
GIS Specialist	112	\$ 46,841.60	\$ 62,067.20	\$ 77,292.80	\$ 22.52	\$ 29.84	\$ 37.16
Grant & Project Accountant	112	\$ 46,841.60	\$ 62,067.20	\$ 77,292.80	\$ 22.52	\$ 29.84	\$ 37.16
IT Support Specialist I	112	\$ 46,841.60	\$ 62,067.20	\$ 77,292.80	\$ 22.52	\$ 29.84	\$ 37.16
Land Development Technician	112	\$ 46,841.60	\$ 62,067.20	\$ 77,292.80	\$ 22.52	\$ 29.84	\$ 37.16
Librarian II	112	\$ 46,841.60	\$ 62,067.20	\$ 77,292.80	\$ 22.52	\$ 29.84	\$ 37.16

2022-2023 FINAL PAY PLAN								
CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX	
Adult Daycare Coordinator Sub	113	\$ 49,670.40	\$ 65,800.80	\$ 81,931.20	\$ 23.88	\$ 31.64	\$ 39.39	
Adult Daycare Program Manager Sub	113	\$ 49,670.40	\$ 65,800.80	\$ 81,931.20	\$ 23.88	\$ 31.64	\$ 39.39	
Asset Management Technician	113	\$ 49,670.40	\$ 65,800.80	\$ 81,931.20	\$ 23.88	\$ 31.64	\$ 39.39	
Building Inspector II	113	\$ 49,670.40	\$ 65,800.80	\$ 81,931.20	\$ 23.88	\$ 31.64	\$ 39.39	
Chief of Trades Construction	113	\$ 49,670.40	\$ 61,734.40	\$ 81,931.20	\$ 23.88	\$ 31.64	\$ 39.39	
Contracts Grant Coordinator	113	\$ 49,670.40	\$ 65,800.80	\$ 81,931.20	\$ 23.88	\$ 31.64	\$ 39.39	
Executive Assistant to the BOCC	114	\$ 52,644.80	\$ 69,752.80	\$ 86,860.80	\$ 25.31	\$ 33.54	\$ 41.76	
Fire Rescue Community Paramedic	114	\$ 52,644.80	\$ 69,752.80	\$ 86,860.80	\$ 25.31	\$ 33.54	\$ 41.76	
IT Support Specialist II	114	\$ 52,644.80	\$ 69,752.80	\$ 86,860.80	\$ 25.31	\$ 33.54	\$ 41.76	
Librarian III	114	\$ 52,644.80	\$ 69,752.80	\$ 86,860.80	\$ 25.31	\$ 33.54	\$ 41.76	
Senior Procurement Analyst	114	\$ 52,644.80	\$ 69,752.80	\$ 86,860.80	\$ 25.31	\$ 33.54	\$ 41.76	
Senior Contract Coordinator	114	\$ 52,644.80	\$ 69,752.80	\$ 86,860.80	\$ 25.31	\$ 33.54	\$ 41.76	
Digital Media and Events Coordinator	115	\$ 55,785.60	\$ 73,923.20	\$ 92,060.80	\$ 26.82	\$ 35.54	\$ 44.26	
GIS Analyst	115	\$ 55,785.60	\$ 73,923.20	\$ 92,060.80	\$ 26.82	\$ 35.54	\$ 44.26	
Marketing Media Manager	115	\$ 55,785.60	\$ 73,923.20	\$ 92,060.80	\$ 26.82	\$ 35.54	\$ 44.26	
Tourism Marketing Manager	115	\$ 55,785.60	\$ 73,923.20	\$ 92,060.80	\$ 26.82	\$ 35.54	\$ 44.26	
Benefits & Wellness Manager	116	\$ 59,134.40	\$ 78,353.60	\$ 97,572.80	\$ 28.43	\$ 37.67	\$ 46.91	
Destination Development & Community Engagement Manager	116	\$ 59,134.40	\$ 78,353.60	\$ 97,572.80	\$ 28.43	\$ 37.67	\$ 46.91	
Executive Administrative Assistant	116	\$ 59,134.40	\$ 78,353.60	\$ 97,572.80	\$ 28.43	\$ 37.67	\$ 46.91	
Logistics Manager	116	\$ 59,134.40	\$ 78,353.60	\$ 97,572.80	\$ 28.43	\$ 37.67	\$ 46.91	
Network Administrator	116	\$ 59,134.40	\$ 78,353.60	\$ 97,572.80	\$ 28.43	\$ 37.67	\$ 46.91	
Risk Manager	116	\$ 59,134.40	\$ 78,353.60	\$ 97,572.80	\$ 28.43	\$ 37.67	\$ 46.91	
Senior Building Inspector	116	\$ 59,134.40	\$ 78,353.60	\$ 97,572.80	\$ 28.43	\$ 37.67	\$ 46.91	
Senior Chief of Trades	116	\$ 59,134.40	\$ 78,353.60	\$ 97,572.80	\$ 28.43	\$ 37.67	\$ 46.91	
Senior Financial Analyst	116	\$ 59,134.40	\$ 78,353.60	\$ 97,572.80	\$ 28.43	\$ 37.67	\$ 46.91	
Fire Rescue Battalion Chief (2990)	117	\$ 66,946.10	\$ 88,713.30	\$ 110,480.50	\$ 22.39	\$ 29.67	\$ 36.95	
Flight Mechanic - On Call	118	\$ 113,089.60	\$ 127,223.20	\$ 141,356.80	\$ 54.37	\$ 61.17	\$ 67.96	

2022-2023 FINAL PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
Parks & Recreation Supervisor	201	\$ 44,616.00	\$ 59,113.60	\$ 73,611.20	\$ 21.45	\$ 28.42	\$ 35.39
Prescribed Fire Program Manager/Aerial Ignitions Specialist	201	\$ 44,616.00	\$ 59,113.60	\$ 73,611.20	\$ 21.45	\$ 28.42	\$ 35.39
Public Works Supervisor	201	\$ 44,616.00	\$ 59,113.60	\$ 73,611.20	\$ 21.45	\$ 28.42	\$ 35.39
Veterans Services Officer	201	\$ 44,616.00	\$ 59,113.60	\$ 73,611.20	\$ 21.45	\$ 28.42	\$ 35.39
Audio Video Production Coordinator	203	\$ 51,064.00	\$ 67,672.80	\$ 84,281.60	\$ 24.55	\$ 32.54	\$ 40.52
Adult Daycare Program Manager	204	\$ 54,662.40	\$ 72,415.20	\$ 90,168.00	\$ 26.28	\$ 34.82	\$ 43.35
Assistant Library Director	204	\$ 54,662.40	\$ 72,415.20	\$ 90,168.00	\$ 26.28	\$ 34.82	\$ 43.35
Chief Building Inspector	204	\$ 54,662.40	\$ 72,415.20	\$ 90,168.00	\$ 26.28	\$ 34.82	\$ 43.35
Development Engineer	204	\$ 54,662.40	\$ 72,415.20	\$ 90,168.00	\$ 26.28	\$ 34.82	\$ 43.35
Emergency Management Planner	204	\$ 54,662.40	\$ 72,415.20	\$ 90,168.00	\$ 26.28	\$ 34.82	\$ 43.35
Fire Marshal	204	\$ 54,662.40	\$ 72,415.20	\$ 90,168.00	\$ 26.28	\$ 34.82	\$ 43.35
Fire Rescue Training Officer	204	\$ 54,662.40	\$ 72,415.20	\$ 90,168.00	\$ 26.28	\$ 34.82	\$ 43.35
Fleet Services Manager	204	\$ 54,662.40	\$ 72,415.20	\$ 90,168.00	\$ 26.28	\$ 34.82	\$ 43.35
Forestry Supervisor	204	\$ 54,662.40	\$ 72,415.20	\$ 90,168.00	\$ 26.28	\$ 34.82	\$ 43.35
General Services Project Coordinator	204	\$ 54,662.40	\$ 72,415.20	\$ 90,168.00	\$ 26.28	\$ 34.82	\$ 43.35
Planner	204	\$ 54,662.40	\$ 72,415.20	\$ 90,168.00	\$ 26.28	\$ 34.82	\$ 43.35
Security Analyst	204	\$ 54,662.40	\$ 72,415.20	\$ 90,168.00	\$ 26.28	\$ 34.82	\$ 43.35
Building Services Manager	205	\$ 58,468.80	\$ 77,469.60	\$ 96,470.40	\$ 28.11	\$ 37.25	\$ 46.38
Development Review Planner	205	\$ 58,468.80	\$ 77,469.60	\$ 96,470.40	\$ 28.11	\$ 37.25	\$ 46.38
Emergency Management Senior Planner	205	\$ 58,468.80	\$ 77,469.60	\$ 96,470.40	\$ 28.11	\$ 37.25	\$ 46.38
Financial Management Coordinator	205	\$ 58,468.80	\$ 77,469.60	\$ 96,470.40	\$ 28.11	\$ 37.25	\$ 46.38
GIS Developer	205	\$ 58,468.80	\$ 77,469.60	\$ 96,470.40	\$ 28.11	\$ 37.25	\$ 46.38
Housing Program Manager	205	\$ 58,468.80	\$ 77,469.60	\$ 96,470.40	\$ 28.11	\$ 37.25	\$ 46.38
Human Services Program Manager	205	\$ 58,468.80	\$ 77,469.60	\$ 96,470.40	\$ 28.11	\$ 37.25	\$ 46.38
Parks & Recreation Manager	205	\$ 58,468.80	\$ 77,469.60	\$ 96,470.40	\$ 28.11	\$ 37.25	\$ 46.38
Public Lands and Natural Resource Manager	205	\$ 58,468.80	\$ 77,469.60	\$ 96,470.40	\$ 28.11	\$ 37.25	\$ 46.38
Public Safety Systems Specialist	205	\$ 58,468.80	\$ 77,469.60	\$ 96,470.40	\$ 28.11	\$ 37.25	\$ 46.38
Senior Services Program Manager	205	\$ 58,468.80	\$ 77,469.60	\$ 96,470.40	\$ 28.11	\$ 37.25	\$ 46.38

2022-2023 FINAL PAY PLAN

CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX
IT Support Supervisor	206	\$ 62,566.40	\$ 82,898.40	\$ 103,230.40	\$ 30.08	\$ 39.86	\$ 49.63
Project Manager	206	\$ 62,566.40	\$ 82,898.40	\$ 103,230.40	\$ 30.08	\$ 39.86	\$ 49.63
Purchasing Manager	206	\$ 62,566.40	\$ 82,898.40	\$ 103,230.40	\$ 30.08	\$ 39.86	\$ 49.63
Public Safety Systems Coordinator	206	\$ 62,566.40	\$ 82,898.40	\$ 103,230.40	\$ 30.08	\$ 39.86	\$ 49.63
GIS Manager	207	\$ 66,934.40	\$ 88,701.60	\$ 110,468.80	\$ 32.18	\$ 42.65	\$ 53.11
Public Information Officer	207	\$ 66,934.40	\$ 88,701.60	\$ 110,468.80	\$ 32.18	\$ 42.65	\$ 53.11
Road & Bridge Manager	207	\$ 66,934.40	\$ 88,701.60	\$ 110,468.80	\$ 32.18	\$ 42.65	\$ 53.11
Senior Systems Administrator	207	\$ 66,934.40	\$ 88,701.60	\$ 110,468.80	\$ 32.18	\$ 42.65	\$ 53.11
Battalion Chief 40 hour Administration	207	\$ 66,934.40	\$ 88,701.60	\$ 110,468.80	\$ 32.18	\$ 42.65	\$ 53.11
Budget Manager	208	\$ 71,635.20	\$ 94,920.80	\$ 118,206.40	\$ 34.44	\$ 45.64	\$ 56.83
Chief Pilot	208	\$ 71,635.20	\$ 94,920.80	\$ 118,206.40	\$ 34.44	\$ 45.64	\$ 56.83
Economic Development Manager	208	\$ 71,635.20	\$ 94,920.80	\$ 118,206.40	\$ 34.44	\$ 45.64	\$ 56.83
Fire Rescue Training Chief	208	\$ 71,635.20	\$ 94,920.80	\$ 118,206.40	\$ 34.44	\$ 45.64	\$ 56.83
Flight Operations Chief	208	\$ 71,635.20	\$ 94,920.80	\$ 118,206.40	\$ 34.44	\$ 45.64	\$ 56.83
General Services Assistant Director	208	\$ 71,635.20	\$ 94,920.80	\$ 118,206.40	\$ 34.44	\$ 45.64	\$ 56.83
Growth Management Assistant Director	208	\$ 71,635.20	\$ 94,920.80	\$ 118,206.40	\$ 34.44	\$ 45.64	\$ 56.83
Human Resources Manager	208	\$ 71,635.20	\$ 94,920.80	\$ 118,206.40	\$ 34.44	\$ 45.64	\$ 56.83
Project Administrator	208	\$ 71,635.20	\$ 94,920.80	\$ 118,206.40	\$ 34.44	\$ 45.64	\$ 56.83
Senior Network Administrator	208	\$ 71,635.20	\$ 94,920.80	\$ 118,206.40	\$ 34.44	\$ 45.64	\$ 56.83
Assistant County Attorney	209	\$ 76,648.00	\$ 101,556.00	\$ 126,464.00	\$ 36.85	\$ 48.83	\$ 60.80
Chief Building Official	209	\$ 76,648.00	\$ 101,556.00	\$ 126,464.00	\$ 36.85	\$ 48.83	\$ 60.80
Fire Rescue Deputy Chief	209	\$ 76,648.00	\$ 101,556.00	\$ 126,464.00	\$ 36.85	\$ 48.83	\$ 60.80
IT Manager	209	\$ 76,648.00	\$ 101,556.00	\$ 126,464.00	\$ 36.85	\$ 48.83	\$ 60.80
IT Project Manager	209	\$ 76,648.00	\$ 101,556.00	\$ 126,464.00	\$ 36.85	\$ 48.83	\$ 60.80
Assistant County Engineer	210	\$ 82,014.40	\$ 108,669.60	\$ 135,324.80	\$ 39.43	\$ 52.25	\$ 65.06
Coastal Engineering Administrator	210	\$ 82,014.40	\$ 108,669.60	\$ 135,324.80	\$ 39.43	\$ 52.25	\$ 65.06

2022-2023 FINAL PAY PLAN								
CLASSIFICATION	PAY GRADE	MINIMUM	MID	MAXIMUM	MIN	MID	MAX	
Airport Director	214	\$ 107,494.40	\$ 142,438.40	\$ 177,382.40	\$ 51.68	\$ 68.48	\$ 85.28	
Chief Information Officer	214	\$ 107,494.40	\$ 142,438.40	\$ 177,382.40	\$ 51.68	\$ 68.48	\$ 85.28	
County Engineer	214	\$ 107,494.40	\$ 142,438.40	\$ 177,382.40	\$ 51.68	\$ 68.48	\$ 85.28	
Emergency Management Director	214	\$ 107,494.40	\$ 142,438.40	\$ 177,382.40	\$ 51.68	\$ 68.48	\$ 85.28	
Financial Services Director	214	\$ 107,494.40	\$ 142,438.40	\$ 177,382.40	\$ 51.68	\$ 68.48	\$ 85.28	
Fire Rescue Chief	214	\$ 107,494.40	\$ 142,438.40	\$ 177,382.40	\$ 51.68	\$ 68.48	\$ 85.28	
General Services Director	214	\$ 107,494.40	\$ 142,438.40	\$ 177,382.40	\$ 51.68	\$ 68.48	\$ 85.28	
Growth Management Director	214	\$ 107,494.40	\$ 142,438.40	\$ 177,382.40	\$ 51.68	\$ 68.48	\$ 85.28	
Health & Human Services Director	214	\$ 107,494.40	\$ 142,438.40	\$ 177,382.40	\$ 51.68	\$ 68.48	\$ 85.28	
Human Resources Director/Dean of Students	214	\$ 107,494.40	\$ 142,438.40	\$ 177,382.40	\$ 51.68	\$ 68.48	\$ 85.28	
Library Director/Legislative Liaison	214	\$ 107,494.40	\$ 142,438.40	\$ 177,382.40	\$ 51.68	\$ 68.48	\$ 85.28	
Tourism Development Director	214	\$ 107,494.40	\$ 142,438.40	\$ 177,382.40	\$ 51.68	\$ 68.48	\$ 85.28	
Chief of Special Projects/Library Director	215	\$ 107,910.40	\$ 142,979.20	\$ 178,048.00	\$ 55.30	\$ 73.28	\$ 91.25	
Deputy County Administrator	216	\$ 120,660.80	\$ 159,879.20	\$ 199,097.60	\$ 58.01	\$ 76.87	\$ 95.72	
Deputy County Attorney	216	\$ 120,660.80	\$ 159,879.20	\$ 199,097.60	\$ 58.01	\$ 76.87	\$ 95.72	
Firefighter/EMT 56 Hours	302	\$ 44,840.13	N/A	\$ 77,195.49	\$ 15.00	N/A	\$ 25.82	
Fire Rescue Firefighter/Paramedic	400	\$ 54,941.55	N/A	\$ 94,585.80	\$ 18.38	N/A	\$ 31.63	
Fire Rescue Firefighter/Paramedic/LT	401	\$ 65,082.64	N/A	\$ 104,044.38	\$ 21.77	N/A	\$ 34.80	
Paramedic (Single Cert) 2080	402	\$ 46,854.08	N/A	\$ 80,662.64	\$ 22.53	N/A	\$ 38.78	
County Administrator	550	Contract						
County Attorney	550	Contract						

RESOLUTION NO. 2022-058

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, RELATING TO ITS BUDGET FOR THE 2022-23 FISCAL YEAR; REVISING THE COUNTY BUDGET OFFICER'S ESTIMATE OF RECEIPTS AND OF BALANCES TO BE BROUGHT FORWARD; APPROVING A TENTATIVE COUNTY BUDGET IN THE AMOUNT OF \$221,970,665; 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 2022-23 Budget creation process in February 2022 by agreeing on the budget guidelines to be followed for the purpose of creating the Tentative Fiscal Year 2022-23 Budget; and

WHEREAS, the County Administrator, as the Flagler County Budget Officer, used those guidelines, held budget hearings in the Spring of 2022 to create the FY 23 Tentative Budget that was presented to the Board on July 11, 2022; 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 2022-23 Budget as provided in the provisions of Section 129.03(3)(a), Florida Statutes.

WHEREAS, the Board as of this date adopted a resolution approving the proposed millage rates to fund the Tentative Budget;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Flagler County, Florida as follows:

SECTION I: Attached hereto and made a part hereof as Schedule A are revisions to the Tentative Budget of Flagler County for the fiscal year ending September 30, 2023, 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.

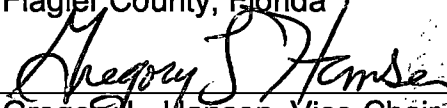
SECTION III: If any section, subsection, sentence, clause or provision of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION IV: This Resolution shall take effect immediately upon its adoption.

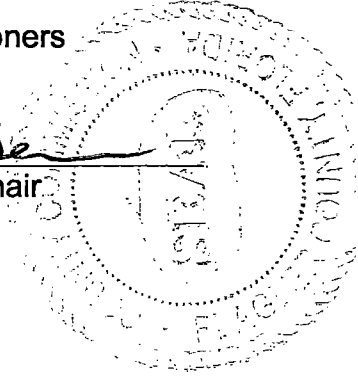
PASSED AND ADOPTED this 7th day of September 2022.


Board of County Commissioners
Flagler County, Florida

Attest:



Gregory S. Hansen, Vice-Chair





Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:



Sean S. Moylan, Deputy County Attorney

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
General Fund (1001)				
Revenues				
Ad Valorem Taxes	96,683,153	(1,204,070)	95,479,083	0.10 Millage Reduction
Other Taxes	213,297	0	213,297	
Licenses & Permits	30,000	0	30,000	
Intergovernmental Revenue	3,686,055	0	3,686,055	
Charges for Services	5,183,000	0	5,183,000	
Fines & Forfeitures	40,500	0	40,500	
Miscellaneous Revenue	323,564	0	323,564	
Other Sources	197,098	0	197,098	
Excess Fees	1,050,000	0	1,050,000	
Cash Carry Forward	26,536,537	0	26,536,537	
Total Revenues	133,943,204	(1,204,070)	132,739,134	
Expenditures				
General Government*	24,669,057	(260,860)	24,408,197	Reduction of Fed. Lobbyists, Leadership, Indirect Cost Study, Travel/Training
Public Safety	19,637,474	0	19,637,474	
Physical Environment	401,190	(3,000)	398,190	
Transportation	3,693,726	(150,474)	3,543,252	Reduction of 1 Driver FTE, 1 CAD Technician FTE, and Travel/Training/Etc.
Debt Service	85,000	0	85,000	
Economic Environment	375,057	(27,939)	347,118	Reduction of Advertising & Reallocate 0.10 FTE of TDC Director from GF
Human Services	5,358,956	(152,736)	5,206,220	Reduction of Aid to Children's Human Society & 1 HHS Director FTE
Culture/Recreation	5,017,177	(92,000)	4,925,177	Reduction of Library Materials, Security
Transfer to Constitutional Officers**	41,550,358	700,000	42,250,358	Additional Funding Approved at 1st Public Hearing
Court Related	360,913	(1,000)	359,913	
Interfund Transfers**	5,633,213	(597,483)	5,035,730	Reduction of CIP Projects & Transportation Grant Match
Reserves	27,161,083	(618,578)	26,542,505	Rebalance
Total Expenditures	133,943,204	(1,204,070)	132,739,134	

* Includes Tax Collector as they are a Fee Officer

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
County Transportation Trust (Fund 1102)				
Revenues				
Other Taxes	1,038,636	0	1,038,636	
Intergovernmental Revenue	1,975,487	0	1,975,487	
Charges for Services	177,000	0	177,000	
Miscellaneous Revenue	5,000	0	5,000	
Cash Carry Forward	3,046,414	0	3,046,414	
Total Revenues	6,242,537	0	6,242,537	
Expenditures				
Transportation	4,202,144	0	4,202,144	
Reserves/Contingency	2,040,393	0	2,040,393	
Total Expenditures	6,242,537	0	6,242,537	
Emergency Communications E-911 (Fund 1103)				
Revenues				
Intergovernmental Revenue	545,000	0	545,000	
Charges for Services	300	0	300	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	324,148	0	324,148	
Total Revenues	870,448	0	870,448	
Expenditures				
Public Safety	823,084	0	823,084	
Reserves/Contingency	47,364	0	47,364	
Total Expenditures	870,448	0	870,448	
Daytona North Service District (Fund 1104)				
Revenues				
Licenses & Permits	260,000	0	260,000	
Miscellaneous Revenue	200	0	200	
Excess Fees	1,200	0	1,200	
Cash Carry Forward	262,377	0	262,377	
Total Revenues	523,777	0	523,777	
Expenditures				
General Government	34,450	0	34,450	
Transportation	226,950	0	226,950	
Reserves/Contingency	262,377	0	262,377	
Total Expenditures	523,777	0	523,777	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Legal Aid Fund (Fund 1105)				
Revenues				
Fines & Forfeitures	20,625	0	20,625	
Miscellaneous Revenue	25	0	25	
Interfund Transfers	24,424	0	24,424	
Total Revenues	45,074	0	45,074	
Expenditures				
Court Related	45,074	0	45,074	
Total Expenditures	45,074	0	45,074	
Law Enforcement Trust Fund (Fund 1106)				
Revenues				
Fines & Forfeitures	31,000	0	31,000	
Miscellaneous Revenue	150	0	150	
Cash Carry Forward	50,766	0	50,766	
Total Revenues	81,916	0	81,916	
Expenditures				
Public Safety	81,916	0	81,916	
Total Expenditures	81,916	0	81,916	
Law Library (Fund 1107)				
Revenues				
Fines & Forfeitures	19,500	0	19,500	
Miscellaneous Revenue	20	0	20	
Total Revenues	19,520	0	19,520	
Expenditures				
Court Related	19,520	0	19,520	
Total Expenditures	19,520	0	19,520	
Court Facilities (Fund 1108)				
Revenues				
Fines & Forfeitures	171,600	0	171,600	
Miscellaneous Revenue	75	0	75	
Total Revenues	171,675	0	171,675	
Expenditures				
Court Related	112,400	0	112,400	
Reserves/Contingency	59,275	0	59,275	
Total Expenditures	171,675	0	171,675	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Tourist Development Tax - Capital (Fund 1109)				
Revenues				
Other Taxes	800,000	0	800,000	
Miscellaneous Revenue	1,500	0	1,500	
Cash Carry Forward	2,981,121	0	2,981,121	
Total Revenues	3,782,621	0	3,782,621	
Expenditures				
Culture/Recreation	52,470	0	52,470	
Reserves/Contingency	3,730,151	0	3,730,151	
Total Expenditures	3,782,621	0	3,782,621	
Tourist Development Tax - Promotions (Fund 1110)				
Revenues				
Other Taxes	2,400,000	0	2,400,000	
Miscellaneous Revenue	2,500	0	2,500	
Cash Carry Forward	2,667,357	0	2,667,357	
Total Revenues	5,069,857	0	5,069,857	
Expenditures				
Economic Environment	2,096,972	19,939	2,116,911	Reallocate 0.10 FTE of TDC Director from General Fund
Reserves	2,972,885	(19,939)	2,952,946	Rebalance
Total Expenditures	5,069,857	0	5,069,857	
Tourist Development Tax - Beach Restoration (Fund 1111)				
Revenues				
Other Taxes	800,000	0	800,000	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	830,568	0	830,568	
Total Revenues	1,631,568	0	1,631,568	
Expenditures				
Physical Environment	24,000	0	24,000	
Interfund Transfers	704,330	0	704,330	
Reserves	903,238	0	903,238	
Total Expenditures	1,631,568	0	1,631,568	
Constitutional Gas Tax (Fund 1112)				
Revenues				
Miscellaneous Revenue	105,565	0	105,565	
Cash Carry Forward	104,250	0	104,250	
Total Revenues	209,815	0	209,815	
Expenditures				
Transportation	3,000	0	3,000	
Reserves/Contingency	206,815	0	206,815	
Total Expenditures	209,815	0	209,815	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Environmentally Sensitive Lands (Fund 1117)				
Revenues				
Miscellaneous Revenue	50	0	50	
Cash Carry Forward	134,497	0	134,497	
Total Revenues	134,547	0	134,547	
Expenditures				
Physical Environment	625	0	625	
Reserves	133,922	0	133,922	
Total Expenditures	134,547	0	134,547	
Environmentally Sensitive Lands 2008 Referendum (Fund 1119)				
Revenues				
Ad Valorem Taxes	1,505,087	0	1,505,087	
Miscellaneous Revenue	1,500	0	1,500	
Cash Carry Forward	5,370,085	0	5,370,085	
Total Revenues	6,876,672	0	6,876,672	
Expenditures				
Physical Environment	450	0	450	
Culture/Recreation	26,000	0	26,000	
Reserves	6,850,222	0	6,850,222	
Total Expenditures	6,876,672	0	6,876,672	
Utility Regulatory Authority (Fund 1120)				
Revenues				
Miscellaneous Revenue	50	0	50	
Cash Carry Forward	22,218	0	22,218	
Total Revenues	22,268	0	22,268	
Expenditures				
Reserves/Contingency	22,268	0	22,268	
Total Expenditures	22,268	0	22,268	
North Malacompria Basin District (Fund 1127)				
Revenues				
Miscellaneous Revenue	60	0	60	
Licenses and Permits	35,000	0	35,000	
Excess Fees	160	0	160	
Cash Carry Forward	205,393	0	205,393	
Total Revenues	240,613	0	240,613	
Expenditures				
Physical Environment	3,460	0	3,460	
Reserves/Contingency	237,153	0	237,153	
Total Expenditures	240,613	0	240,613	

Schedule A				
Description	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	Description Of Changes
<u>Grant Special Revenue (Fund 1128)</u>				
Revenues				
Intergovernmental Revenue	1,652,304	(202,298)	1,450,006	Reduction of Transportation Ford Transit 2 Wheel Chair Vehicles
Interfund Transfer	22,483	(22,483)	0	Reduction of Transportation Grant Match
Total Revenues	1,674,787	(224,781)	1,450,006	
Expenditures				
Public Safety	1,450,006	0	1,450,006	
Transportation	224,781	(224,781)	0	
Total Expenditures	1,674,787	(224,781)	1,450,006	
<u>Transportation Impact Fee East- Old (Fund 1130)</u>				
Revenues				
Miscellaneous Revenue	3,800	0	3,800	
Cash Carry Forward	2,350,532	0	2,350,532	
Total Revenues	2,354,332	0	2,354,332	
Expenditures				
Transportation	2,100	0	2,100	
Reserves/Contingency	2,352,232	0	2,352,232	
Total Expenditures	2,354,332	0	2,354,332	
<u>Transportation Impact Fee West (Fund 1131)</u>				
Revenues				
Miscellaneous Revenue	200	0	200	
Cash Carry Forward	98,592	0	98,592	
Total Revenues	98,792	0	98,792	
Expenditures				
Transportation	250	0	250	
Reserves/Contingency	98,542	0	98,542	
Total Expenditures	98,792	0	98,792	
<u>Parks Impact Fee Zone 1 (Fund 1132)</u>				
Revenues				
Licenses and Permits	90,000	0	90,000	
Miscellaneous Revenue	100	0	100	
Cash Carry Forward	261,604	0	261,604	
Total Revenues	351,704	0	351,704	
Expenditures				
Culture/Recreation	300,150	0	300,150	
Reserves/Contingency	51,554	0	51,554	
Total Expenditures	351,704	0	351,704	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
<u>Parks Impact Fee Zone 2 (Fund 1133)</u>				
Revenues				
Miscellaneous Revenue	100	0	100	
Cash Carry Forward	29,222	0	29,222	
Total Revenues	29,322	0	29,322	
Expenditures				
Culture/Recreation	75	0	75	
Reserves/Contingency	29,247	0	29,247	
Total Expenditures	29,322	0	29,322	
<u>Parks Impact Fee Zone 3 (Fund 1134)</u>				
Revenues				
Licenses and Permits	17,000	0	17,000	
Miscellaneous Revenue	250	0	250	
Cash Carry Forward	154,804	0	154,804	
Total Revenues	172,054	0	172,054	
Expenditures				
Culture/Recreation	150	0	150	
Reserves/Contingency	171,904	0	171,904	
Total Expenditures	172,054	0	172,054	
<u>Parks Impact Fee Zone 4 (Fund 1135)</u>				
Revenues				
Licenses and Permits	25,000	0	25,000	
Miscellaneous Revenue	300	0	300	
Cash Carry Forward	102,143	0	102,143	
Total Revenues	127,443	0	127,443	
Expenditures				
Culture/Recreation	125,125	0	125,125	
Reserves/Contingency	2,318	0	2,318	
Total Expenditures	127,443	0	127,443	
<u>Transportation Impact Fee - East New (Fund 1137)</u>				
Revenues				
Miscellaneous Revenue	1,300	0	1,300	
Cash Carry Forward	851,168	0	851,168	
Total Revenues	852,468	0	852,468	
Expenditures				
Transportation	550	0	550	
Reserves/Contingency	851,918	0	851,918	
Total Expenditures	852,468	0	852,468	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
<u>Economic Development (Fund 1141)</u>				
Revenues				
Miscellaneous Revenue	250	0	250	
Cash Carry Forward	169,606	0	169,606	
Total Revenues	169,856	0	169,856	
Expenditures				
Economic Environment	169,856	0	169,856	
Total Expenditures	169,856	0	169,856	
<u>State Housing Initiatives Partnership (SHIP) Program (Fund 1143)</u>				
Revenues				
Intergovernmental Revenue	1,156,435	0	1,156,435	
Miscellaneous Revenue	77,500	0	77,500	
Cash Carry Forward	636,631	0	636,631	
Total Revenues	1,870,566	0	1,870,566	
Expenditures				
Economic Environment	1,870,566	0	1,870,566	
Total Expenditures	1,870,566	0	1,870,566	
<u>CDBG-Neighborhood Stabilization Program (Fund 1152)</u>				
Revenues				
Cash Carry Forward	50,518	0	50,518	
Total Revenues	50,518	0	50,518	
Expenditures				
Economic Environment	50,518	0	50,518	
Total Expenditures	50,518	0	50,518	
<u>Bimini Gardens MSTU (Fund 1175)</u>				
Revenues				
Licenses and Permits	5,400	0	5,400	
Miscellaneous Revenue	25	0	25	
Cash Carry Forward	48,822	0	48,822	
Total Revenues	54,247	0	54,247	
Expenditures				
General Government	325	0	325	
Transportation	53,922	0	53,922	
Total Expenditures	54,247	0	54,247	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
<u>Espanola Special Assessment (Fund 1177)</u>				
Revenues				
Licenses and Permits	1,300	0	1,300	
Miscellaneous Revenue	20	0	20	
Excess Fees	6	0	6	
Cash Carry Forward	27,783	0	27,783	
Total Revenues	29,109	0	29,109	
Expenditures				
Human Services	29,109	0	29,109	
Total Expenditures	29,109	0	29,109	
<u>Rima Ridge Special Assessment (Fund 1178)</u>				
Revenues				
Licenses and Permits	2,400	0	2,400	
Miscellaneous Revenue	60	0	60	
Excess Fees	15	0	15	
Cash Carry Forward	40,316	0	40,316	
Total Revenues	42,791	0	42,791	
Expenditures				
Human Services	6,370	0	6,370	
Reserves/Contingency	36,421	0	36,421	
Total Expenditures	42,791	0	42,791	
<u>Municipal Services Fund (Fund 1180)</u>				
Revenues				
Licenses & Permits	90,000	0	90,000	
Intergovernmental Revenue	60,000	0	60,000	
Charges for Services	485,500	0	485,500	
Miscellaneous Revenue	12,500	0	12,500	
Cash Carry Forward	1,040,214	0	1,040,214	
Total Revenues	1,688,214	0	1,688,214	
Expenditures				
General Government	834,741	0	834,741	
Public Safety	109,571	0	109,571	
Reserves/Contingency	743,902	0	743,902	
Total Expenditures	1,688,214	0	1,688,214	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
<u>Building Department Fund (Fund 1181)</u>				
Revenues				
Licenses & Permits	1,474,500	0	1,474,500	
Charges for Services	2,000	0	2,000	
Fines & Forfeitures	2,000	0	2,000	
Miscellaneous Revenue	2,300	0	2,300	
Cash Carry Forward	1,193,295	0	1,193,295	
Total Revenues	2,674,095	0	2,674,095	
Expenditures				
Public Safety	1,792,329	0	1,792,329	
Reserves/Contingency	881,766	0	881,766	
Total Expenditures	2,674,095	0	2,674,095	
<u>Public Safety Communication Network (Fund 1182)</u>				
Revenues				
Charges for Services	596,292	0	596,292	
Fines & Forfeitures	50,000	0	50,000	
Miscellaneous Revenue	5,500	0	5,500	
Interfund Transfers	2,000,000	0	2,000,000	
Cash Carry Forward	1,445,463	0	1,445,463	
Total Revenues	4,097,255	0	4,097,255	
Expenditures				
Public Safety	2,730,733	0	2,730,733	
Reserves/Contingency	1,366,522	0	1,366,522	
Total Expenditures	4,097,255	0	4,097,255	
<u>Capital Preservation (Fund 1187)</u>				
Revenues				
Interfund Transfers	1,155,500	(550,000)	605,500	Reduction of Capital Preservation Projects
Total Revenues	1,155,500	(550,000)	605,500	
Expenditures				
General Government	1,155,500	(550,000)	605,500	Reduction of Capital Preservation Projects
Total Expenditures	1,155,500	(550,000)	605,500	
<u>Domestic Violence (Fund 1192)</u>				
Revenues				
Fines & Forfeitures	10,500	0	10,500	
Miscellaneous Revenue	100	0	100	
Cash Carry Forward	40,135	0	40,135	
Total Revenues	50,735	0	50,735	
Expenditures				
Reserves	50,735	0	50,735	
Total Expenditures	50,735	0	50,735	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Alcohol & Drug Abuse Trust (Fund 1193)				
Revenues				
Fines & Forfeitures	6,000	0	6,000	
Miscellaneous Revenue	50	0	50	
Cash Carry Forward	25,332	0	25,332	
Total Revenues	31,382	0	31,382	
Expenditures				
Reserves/Contingency	31,382	0	31,382	
Total Expenditures	31,382	0	31,382	
Court Innovations /Technology (Fund 1194)				
Revenues				
Fines & Forfeitures	475,000	0	475,000	
Miscellaneous Revenue	1,200	0	1,200	
Cash Carry Forward	412,431	0	412,431	
Total Revenues	888,631	0	888,631	
Expenditures				
Court Related	358,716	0	358,716	
Reserves/Contingency	529,915	0	529,915	
Total Expenditures	888,631	0	888,631	
Juvenile Diversion (Fund 1195)				
Revenues				
Fines & Forfeitures	18,600	0	18,600	
Miscellaneous Revenue	20	0	20	
Total Revenues	18,620	0	18,620	
Expenditures				
Court Related	50	0	50	
Interfund Transfers	18,570	0	18,570	
Total Expenditures	18,620	0	18,620	
Crime Prevention Fund (Fund 1196)				
Revenues				
Fines & Forfeitures	29,800	0	29,800	
Miscellaneous Revenue	110	0	110	
Cash Carry Forward	121,165	0	121,165	
Total Revenues	151,075	0	151,075	
Expenditures				
Public Safety	50,200	0	50,200	
Reserves/Contingency	100,875	0	100,875	
Total Expenditures	151,075	0	151,075	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
<u>Court Innovations (Fund 1197)</u>				
Revenues				
Fines & Forfeitures	18,800	0	18,800	
Miscellaneous Revenue	75	0	75	
Interfund Transfers	152,323	0	152,323	
Total Revenues	171,198	0	171,198	
Expenditures				
Court Related	171,198	0	171,198	
Total Expenditures	171,198	0	171,198	
<u>Teen Court Fund (Fund 1198)</u>				
Revenues				
Fines & Forfeitures	19,050	0	19,050	
Miscellaneous Revenue	50	0	50	
Interfund Transfers	46,645	0	46,645	
Cash Carry Forward	17,207	0	17,207	
Total Revenues	82,952	0	82,952	
Expenditures				
Court Related	82,952	0	82,952	
Total Expenditures	82,952	0	82,952	
<u>Judicial Center Bond Sinking Fund (Fund 1211)</u>				
Revenues				
Ad Valorem Taxes	2,004,775	0	2,004,775	
Miscellaneous Revenue	500	0	500	
Cash Carry Forward	1,093,609	0	1,093,609	
Total Revenues	3,098,884	0	3,098,884	
Expenditures				
Debt Service	1,795,065	0	1,795,065	
Reserves/Contingency	1,303,819	0	1,303,819	
Total Expenditures	3,098,884	0	3,098,884	
<u>Bond-Capital Improvement Referendum Revenue S2015 (Fund 1212)</u>				
Revenues				
Intergovernmental Revenue	3,514,803	0	3,514,803	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	4,007,086	0	4,007,086	
Total Revenues	7,522,889	0	7,522,889	
Expenditures				
Debt Service	3,489,055	0	3,489,055	
Reserves/Contingency	4,033,834	0	4,033,834	
Total Expenditures	7,522,889	0	7,522,889	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Bond-Taxable Special Assessment Revenue S2018 (Fund 1213)				
Revenues				
Licenses and Permits	98,835	0	98,835	
Total Revenues	98,835	0	98,835	
Expenditures				
Debt Service	86,870	0	86,870	
Reserves/Contingency	11,965	0	11,965	
Total Expenditures	98,835	0	98,835	
Bond-Taxable Special Assessment Revenue S2018B (Fund 1214)				
Revenues				
Interfund Transfer	704,330	0	704,330	
Total Revenues	704,330	0	704,330	
Expenditures				
Debt Service	704,330	0	704,330	
Total Expenditures	704,330	0	704,330	
Bond-Capital Improvement Revenue S2020 (Fund 1215)				
Revenues				
Interfund Transfers	1,405,908	0	1,405,908	
Cash Carry Forward	8,722	0	8,722	
Total Revenues	1,414,630	0	1,414,630	
Expenditures				
Debt Service	1,414,630	0	1,414,630	
Total Expenditures	1,414,630	0	1,414,630	
Bond Environmentally Sensitive Lands Referendum 2008 (Fund 1219)				
Revenues				
Ad Valorem Taxes	1,505,087	0	1,505,087	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	1,262,197	0	1,262,197	
Total Revenues	2,768,284	0	2,768,284	
Expenditures				
Debt Service	1,171,710	0	1,171,710	
Reserves/Contingency	1,596,574	0	1,596,574	
Total Expenditures	2,768,284	0	2,768,284	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Beachfront Park Capital (Fund 1307)				
Revenues				
Miscellaneous Revenue	1,200	0	1,200	
Cash Carry Forward	415,519	0	415,519	
Total Revenues	416,719	0	416,719	
Expenditures				
Culture/Recreation	150,700	0	150,700	
Reserves/Contingency	266,019	0	266,019	
Total Expenditures	416,719	0	416,719	
Beachfront Park Maintenance (Fund 1308)				
Revenues				
Miscellaneous Revenue	4,000	0	4,000	
Cash Carry Forward	778,491	0	778,491	
Total Revenues	782,491	0	782,491	
Expenditures				
Culture/Recreation	229,700	0	229,700	
Reserves/Contingency	552,791	0	552,791	
Total Expenditures	782,491	0	782,491	
1/2 Cent Discretionary Sales Tax (Fund 1311)				
Revenues				
Other Taxes	3,750,000	0	3,750,000	
Miscellaneous Revenue	10,000	0	10,000	
Cash Carry Forward	1,360,884	0	1,360,884	
Total Revenues	5,120,884	0	5,120,884	
Expenditures				
General Government	5,600	0	5,600	
Public Safety	1,900,000	0	1,900,000	
Transfer to Constitutional Officers	3,000,000	0	3,000,000	
Reserves/Contingency	215,284	0	215,284	
Total Expenditures	5,120,884	0	5,120,884	
New Sheriff Operations Center (Fund 1315)				
Revenues				
Cash Carry Forward	501,000	0	501,000	
Total Revenues	501,000	0	501,000	
Expenditures				
Public Safety	501,000	0	501,000	
Total Expenditures	501,000	0	501,000	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
General Capital Projects (Fund 1316)				
Revenues				
Interfund Transfer	844,500	(25,000)	819,500	Reduction of Library Replacement Book Security/Theft System
Total Revenues	844,500	(25,000)	819,500	
Expenditures				
General Government	194,500	(25,000)	169,500	Reduction of Library Replacement Book Security/Theft System
Public Safety	250,000	0	250,000	
Culture/Recreation	400,000	0	400,000	
Total Expenditures	844,500	(25,000)	819,500	
Marineland Acres Drainage Basin District (Fund 1318)				
Revenues				
Licenses & Permits	121,000	0	121,000	
Cash Carry Forward	400,657	0	400,657	
Total Revenues	521,657	0	521,657	
Expenditures				
General Government	2,500	0	2,500	
Public Transportation	104,065	0	104,065	
Reserves	415,092	0	415,092	
Total Expenditures	521,657	0	521,657	
2008 ESL Referendum (Fund 1319)				
Revenues				
Miscellaneous Revenue	1,500	0	1,500	
Cash Carry Forward	739,852	0	739,852	
Total Revenues	741,352	0	741,352	
Expenditures				
Culture/Recreation	4,500	0	4,500	
Reserves	736,852	0	736,852	
Total Expenditures	741,352	0	741,352	
Beach Renourishment (Fund 1320)				
Revenues				
Miscellaneous Revenue	20	0	20	
Cash Carry Forward	46,000	0	46,000	
Total Revenues	46,020	0	46,020	
Expenditures				
Physical Environment	46,020	0	46,020	
Total Expenditures	46,020	0	46,020	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Airport (Fund 1401)				
Revenues				
Licenses & Permits	1,500	0	1,500	
Charges for Services	2,909,453	0	2,909,453	
Miscellaneous Revenue	48,959	0	48,959	
Cash Carry Forward	1,408,041	0	1,408,041	
Total Revenues	4,367,953	0	4,367,953	
Expenses				
Transportation	3,043,584	0	3,043,584	
Reserves/Contingency	1,324,369	0	1,324,369	
Total Expenses	4,367,953	0	4,367,953	
Solid Waste (Fund 1402)				
Revenues				
Charges for Services	1,000	0	1,000	
Cash Carry Forward	154,507	0	154,507	
Total Revenues	155,507	0	155,507	
Expenses				
Physical Environment	155,507	0	155,507	
Total Expenses	155,507	0	155,507	
Residential Solid Waste Collection (Fund 1405)				
Revenues				
Licenses and Permits	192,553	0	192,553	
Charges for Services	2,381,416	0	2,381,416	
Miscellaneous Revenue	5,000	0	5,000	
Excess Fees	8,000	0	8,000	
Cash Carry Forward	1,054,119	0	1,054,119	
Total Revenues	3,641,088	0	3,641,088	
Expenses				
Physical Environment	2,916,250	0	2,916,250	
Reserves/Contingency	724,838	0	724,838	
Total Expenses	3,641,088	0	3,641,088	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Old Kings Road Landfill (Fund 1408)				
Revenues				
Miscellaneous Revenue	750	0	750	
Cash Carry Forward	445,774	0	445,774	
Total Revenues	446,524	0	446,524	
Expenditures				
Physical Environment	87,043	0	87,043	
Reserves/Contingency	359,481	0	359,481	
Total Expenditures	446,524	0	446,524	
Construction & Demolition Debris Landfill (Fund 1409)				
Revenues				
Miscellaneous Revenue	1,200	0	1,200	
Cash Carry Forward	932,045	0	932,045	
Total Revenues	933,245	0	933,245	
Expenditures				
Physical Environment	77,093	0	77,093	
Reserves/Contingency	856,152	0	856,152	
Total Expenditures	933,245	0	933,245	
Bunnell Landfill (Fund 1410)				
Revenues				
Miscellaneous Revenue	400	0	400	
Cash Carry Forward	267,285	0	267,285	
Total Revenues	267,685	0	267,685	
Expenditures				
Reserves/Contingency	267,685	0	267,685	
Total Expenditures	267,685	0	267,685	
Health Insurance Fund (Fund 1501)				
Revenues				
Miscellaneous Revenue	8,298,330	0	8,298,330	
Interfund Transfer	0	0	0	
Cash Carry Forward	2,527,951	0	2,527,951	
Total Revenues	10,826,281	0	10,826,281	
Expenditures				
General Government	91,531	0	91,531	
Other Uses	8,191,500	0	8,191,500	
Reserves/Contingency	2,543,250	0	2,543,250	
Total Expenditures	10,826,281	0	10,826,281	
Total Revenues	223,974,516	(2,003,851)	221,970,665	
Total Expenditures	223,974,516	(2,003,851)	221,970,665	

RESOLUTION 2022 - 6a

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA LEVYING AD VALOREM TAXES FOR FISCAL YEAR 2022–2023; 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 2022–2023, 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 2022–2023, 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 2022–2023, together with the percentage increase of the final millage rate over the rolled back rate, as set forth below in Section 2 have been publicly read.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted under the provisions of Section 200.065, Florida Statutes.

SECTION 2. LEVY OF AD VALOREM TAXES AND PERCENTAGE INCREASES. The Board of County Commissioners of Flagler County, Florida, as taxing authority for the taxing entities in the table below, does hereby finally levy the millage rates specified and does hereby state the percent, if any, by which the millage rate levied exceeds the rolled back millage rate, as follows:

[Table on Following Page]

Taxing Entity	Tentative Millage Rate	Rolled Back Millage Rate	Percentage Increase Over/ (Under) the Rolled Back Rate
<u>Operating Millage:</u>			
General Fund	7.9297 Mills	N/A	N/A
Environmentally Sensitive Lands	0.1250 Mills	N/A	N/A
Total Operating Millage	8.0547 Mills	7.1679 Mills	12.37%
<u>Voted Debt Service Millages:</u>			
2016 Environmentally Sensitive Lands Bonds	0.1250 Mills	N/A	N/A
2015 General Obligation Bonds	0.1665 Mills	N/A	N/A
Total Millage	8.3462 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.

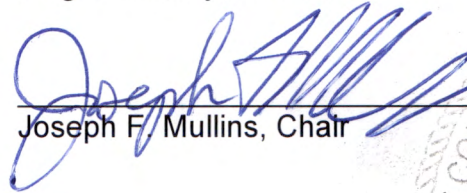
SECTION 4. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provision of this Resolution is held unconstitutional, inoperative, 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.]

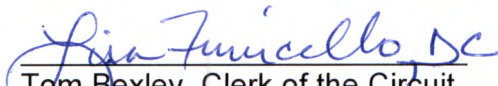
DONE, ORDERED, AND ADOPTED this 19th day of September 2022.

**Board of County Commissioners
Flagler County, Florida**



Joseph F. Mullins, 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: 2022.09.14 13:50:06 -04'00'

Sean S. Moylan, Deputy County Attorney

RESOLUTION 2022 - 63

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA TO ADOPT THE FINAL BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2023 IN THE TOTAL AMOUNT OF \$221,970,665 PURSUANT TO THE PROVISIONS OF CHAPTERS 129 AND 200, FLORIDA STATUTES; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the County Administrator, in her role as County Budget Officer, pursuant to the provisions of Section 129.025, Florida Statutes, has caused to be prepared, for the fiscal year ending September 30, 2023, a Tentative Budget, including estimated revenues and proposed appropriations, for Flagler County, Florida; and

WHEREAS, the County Administrator, using those guidelines, held budget hearings in the Spring of 2022 to create the FY 23 Tentative Budget that was presented to the Board of County Commissioners on July 11, 2022; and

WHEREAS, the Board of County Commissioners held a public hearing on Wednesday, September 7, 2022 for the purpose of hearing public input and adopting the Tentative Budget for the fiscal year ending September 30, 2023; and

WHEREAS, the Board of County Commissioners has recommended certain changes to the Tentative Budget document as originally submitted; and

WHEREAS, all of said changes are detailed in the attached Schedule A; and

WHEREAS, the Board of County Commissioners wishes to approve all of the changes detailed in Schedule A and desires by means of this Resolution to incorporate said changes into the Tentative Fiscal Year 2022-23 Budget as provided in the provisions of Section 129.03(3)(a), Florida Statutes; and

WHEREAS, the Board of County Commissioners has duly advertised notice of its intent to adopt its final budget for the fiscal year ending September 30, 2023, 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 19, 2022 for the purpose of finally adopting the budget for the fiscal year ending September 30, 2023, 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 2022-23 beginning on October 1, 2022, and ending on September 30, 2023, in the total amount of \$221,970,665 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, 2023, 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.

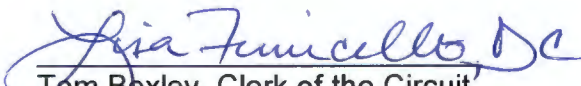
DONE, ORDERED, AND ADOPTED this 19th day of September 2022.

Board of County Commissioners
Flagler County, Florida



Joseph F. Mullins, 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: 2022.09.14 13:56:34 -04'00'

Sean S. Moylan, Deputy County Attorney

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
General Fund (1001)				
Revenues				
Ad Valorem Taxes	96,683,153	(1,204,070)	95,479,083	0.10 Millage Reduction
Other Taxes	213,297	0	213,297	
Licenses & Permits	30,000	0	30,000	
Intergovernmental Revenue	3,686,055	0	3,686,055	
Charges for Services	5,183,000	0	5,183,000	
Fines & Forfeitures	40,500	0	40,500	
Miscellaneous Revenue	323,564	0	323,564	
Other Sources	197,098	0	197,098	
Excess Fees	1,050,000	0	1,050,000	
Cash Carry Forward	26,536,537	0	26,536,537	
Total Revenues	133,943,204	(1,204,070)	132,739,134	
Expenditures				
General Government*	24,669,057	(260,860)	24,408,197	Reduction of Fed. Lobbyists, Leadership, Indirect Cost Study, Travel/Training
Public Safety	19,637,474	0	19,637,474	
Physical Environment	401,190	(3,000)	398,190	
Transportation	3,693,726	(150,474)	3,543,252	Reduction of 1 Driver FTE, 1 CAD Technician FTE, and Travel/Training/Etc.
Debt Service	85,000	0	85,000	
Economic Environment	375,057	(27,939)	347,118	Reduction of Advertising & Reallocate 0.10 FTE of TDC Director from GF
Human Services	5,358,956	(152,736)	5,206,220	Reduction of Aid to Children's Human Society & 1 HHS Director FTE
Culture/Recreation	5,017,177	(92,000)	4,925,177	Reduction of Library Materials, Security
Transfer to Constitutional Officers**	41,550,358	700,000	42,250,358	Additional Funding Approved at 1st Public Hearing
Court Related	360,913	(1,000)	359,913	
Interfund Transfers**	5,633,213	(597,483)	5,035,730	Reduction of CIP Projects & Transportation Grant Match
Reserves	27,161,083	(618,578)	26,542,505	Rebalance
Total Expenditures	133,943,204	(1,204,070)	132,739,134	

* Includes Tax Collector as they are a Fee Officer

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
County Transportation Trust (Fund 1102)				
Revenues				
Other Taxes	1,038,636	0	1,038,636	
Intergovernmental Revenue	1,975,487	0	1,975,487	
Charges for Services	177,000	0	177,000	
Miscellaneous Revenue	5,000	0	5,000	
Cash Carry Forward	3,046,414	0	3,046,414	
Total Revenues	6,242,537	0	6,242,537	
Expenditures				
Transportation	4,202,144	0	4,202,144	
Reserves/Contingency	2,040,393	0	2,040,393	
Total Expenditures	6,242,537	0	6,242,537	
Emergency Communications E-911 (Fund 1103)				
Revenues				
Intergovernmental Revenue	545,000	0	545,000	
Charges for Services	300	0	300	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	324,148	0	324,148	
Total Revenues	870,448	0	870,448	
Expenditures				
Public Safety	823,084	0	823,084	
Reserves/Contingency	47,364	0	47,364	
Total Expenditures	870,448	0	870,448	
Daytona North Service District (Fund 1104)				
Revenues				
Licenses & Permits	260,000	0	260,000	
Miscellaneous Revenue	200	0	200	
Excess Fees	1,200	0	1,200	
Cash Carry Forward	262,377	0	262,377	
Total Revenues	523,777	0	523,777	
Expenditures				
General Government	34,450	0	34,450	
Transportation	226,950	0	226,950	
Reserves/Contingency	262,377	0	262,377	
Total Expenditures	523,777	0	523,777	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Legal Aid Fund (Fund 1105)				
Revenues				
Fines & Forfeitures	20,625	0	20,625	
Miscellaneous Revenue	25	0	25	
Interfund Transfers	24,424	0	24,424	
Total Revenues	45,074	0	45,074	
Expenditures				
Court Related	45,074	0	45,074	
Total Expenditures	45,074	0	45,074	
Law Enforcement Trust Fund (Fund 1106)				
Revenues				
Fines & Forfeitures	31,000	0	31,000	
Miscellaneous Revenue	150	0	150	
Cash Carry Forward	50,766	0	50,766	
Total Revenues	81,916	0	81,916	
Expenditures				
Public Safety	81,916	0	81,916	
Total Expenditures	81,916	0	81,916	
Law Library (Fund 1107)				
Revenues				
Fines & Forfeitures	19,500	0	19,500	
Miscellaneous Revenue	20	0	20	
Total Revenues	19,520	0	19,520	
Expenditures				
Court Related	19,520	0	19,520	
Total Expenditures	19,520	0	19,520	
Court Facilities (Fund 1108)				
Revenues				
Fines & Forfeitures	171,600	0	171,600	
Miscellaneous Revenue	75	0	75	
Total Revenues	171,675	0	171,675	
Expenditures				
Court Related	112,400	0	112,400	
Reserves/Contingency	59,275	0	59,275	
Total Expenditures	171,675	0	171,675	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Tourist Development Tax - Capital (Fund 1109)				
Revenues				
Other Taxes	800,000	0	800,000	
Miscellaneous Revenue	1,500	0	1,500	
Cash Carry Forward	2,981,121	0	2,981,121	
Total Revenues	3,782,621	0	3,782,621	
Expenditures				
Culture/Recreation	52,470	0	52,470	
Reserves/Contingency	3,730,151	0	3,730,151	
Total Expenditures	3,782,621	0	3,782,621	
Tourist Development Tax - Promotions (Fund 1110)				
Revenues				
Other Taxes	2,400,000	0	2,400,000	
Miscellaneous Revenue	2,500	0	2,500	
Cash Carry Forward	2,667,357	0	2,667,357	
Total Revenues	5,069,857	0	5,069,857	
Expenditures				
Economic Environment	2,096,972	19,939	2,116,911	Reallocate 0.10 FTE of TDC Director from General Fund
Reserves	2,972,885	(19,939)	2,952,946	Rebalance
Total Expenditures	5,069,857	0	5,069,857	
Tourist Development Tax - Beach Restoration (Fund 1111)				
Revenues				
Other Taxes	800,000	0	800,000	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	830,568	0	830,568	
Total Revenues	1,631,568	0	1,631,568	
Expenditures				
Physical Environment	24,000	0	24,000	
Interfund Transfers	704,330	0	704,330	
Reserves	903,238	0	903,238	
Total Expenditures	1,631,568	0	1,631,568	
Constitutional Gas Tax (Fund 1112)				
Revenues				
Miscellaneous Revenue	105,565	0	105,565	
Cash Carry Forward	104,250	0	104,250	
Total Revenues	209,815	0	209,815	
Expenditures				
Transportation	3,000	0	3,000	
Reserves/Contingency	206,815	0	206,815	
Total Expenditures	209,815	0	209,815	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
<u>Environmentally Sensitive Lands (Fund 1117)</u>				
Revenues				
Miscellaneous Revenue	50	0	50	
Cash Carry Forward	134,497	0	134,497	
Total Revenues	134,547	0	134,547	
Expenditures				
Physical Environment	625	0	625	
Reserves	133,922	0	133,922	
Total Expenditures	134,547	0	134,547	
<u>Environmentally Sensitive Lands 2008 Referendum (Fund 1119)</u>				
Revenues				
Ad Valorem Taxes	1,505,087	0	1,505,087	
Miscellaneous Revenue	1,500	0	1,500	
Cash Carry Forward	5,370,085	0	5,370,085	
Total Revenues	6,876,672	0	6,876,672	
Expenditures				
Physical Environment	450	0	450	
Culture/Recreation	26,000	0	26,000	
Reserves	6,850,222	0	6,850,222	
Total Expenditures	6,876,672	0	6,876,672	
<u>Utility Regulatory Authority (Fund 1120)</u>				
Revenues				
Miscellaneous Revenue	50	0	50	
Cash Carry Forward	22,218	0	22,218	
Total Revenues	22,268	0	22,268	
Expenditures				
Reserves/Contingency	22,268	0	22,268	
Total Expenditures	22,268	0	22,268	
<u>North Malacompra Basin District (Fund 1127)</u>				
Revenues				
Miscellaneous Revenue	60	0	60	
Licenses and Permits	35,000	0	35,000	
Excess Fees	160	0	160	
Cash Carry Forward	205,393	0	205,393	
Total Revenues	240,613	0	240,613	
Expenditures				
Physical Environment	3,460	0	3,460	
Reserves/Contingency	237,153	0	237,153	
Total Expenditures	240,613	0	240,613	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Grant Special Revenue (Fund 1128)				
Revenues				
Intergovernmental Revenue	1,652,304	(202,298)	1,450,006	Reduction of Transportation Ford Transit 2 Wheel Chair Vehicles
Interfund Transfer	22,483	(22,483)	0	Reduction of Transportation Grant Match
Total Revenues	1,674,787	(224,781)	1,450,006	
Expenditures				
Public Safety	1,450,006	0	1,450,006	
Transportation	224,781	(224,781)	0	
Total Expenditures	1,674,787	(224,781)	1,450,006	
Transportation Impact Fee East- Old (Fund 1130)				
Revenues				
Miscellaneous Revenue	3,800	0	3,800	
Cash Carry Forward	2,350,532	0	2,350,532	
Total Revenues	2,354,332	0	2,354,332	
Expenditures				
Transportation	2,100	0	2,100	
Reserves/Contingency	2,352,232	0	2,352,232	
Total Expenditures	2,354,332	0	2,354,332	
Transportation Impact Fee West (Fund 1131)				
Revenues				
Miscellaneous Revenue	200	0	200	
Cash Carry Forward	98,592	0	98,592	
Total Revenues	98,792	0	98,792	
Expenditures				
Transportation	250	0	250	
Reserves/Contingency	98,542	0	98,542	
Total Expenditures	98,792	0	98,792	
Parks Impact Fee Zone 1 (Fund 1132)				
Revenues				
Licenses and Permits	90,000	0	90,000	
Miscellaneous Revenue	100	0	100	
Cash Carry Forward	261,604	0	261,604	
Total Revenues	351,704	0	351,704	
Expenditures				
Culture/Recreation	300,150	0	300,150	
Reserves/Contingency	51,554	0	51,554	
Total Expenditures	351,704	0	351,704	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
<u>Parks Impact Fee Zone 2 (Fund 1133)</u>				
Revenues				
Miscellaneous Revenue	100	0	100	
Cash Carry Forward	29,222	0	29,222	
Total Revenues	29,322	0	29,322	
Expenditures				
Culture/Recreation	75	0	75	
Reserves/Contingency	29,247	0	29,247	
Total Expenditures	29,322	0	29,322	
<u>Parks Impact Fee Zone 3 (Fund 1134)</u>				
Revenues				
Licenses and Permits	17,000	0	17,000	
Miscellaneous Revenue	250	0	250	
Cash Carry Forward	154,804	0	154,804	
Total Revenues	172,054	0	172,054	
Expenditures				
Culture/Recreation	150	0	150	
Reserves/Contingency	171,904	0	171,904	
Total Expenditures	172,054	0	172,054	
<u>Parks Impact Fee Zone 4 (Fund 1135)</u>				
Revenues				
Licenses and Permits	25,000	0	25,000	
Miscellaneous Revenue	300	0	300	
Cash Carry Forward	102,143	0	102,143	
Total Revenues	127,443	0	127,443	
Expenditures				
Culture/Recreation	125,125	0	125,125	
Reserves/Contingency	2,318	0	2,318	
Total Expenditures	127,443	0	127,443	
<u>Transportation Impact Fee - East New (Fund 1137)</u>				
Revenues				
Miscellaneous Revenue	1,300	0	1,300	
Cash Carry Forward	851,168	0	851,168	
Total Revenues	852,468	0	852,468	
Expenditures				
Transportation	550	0	550	
Reserves/Contingency	851,918	0	851,918	
Total Expenditures	852,468	0	852,468	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
<u>Economic Development (Fund 1141)</u>				
Revenues				
Miscellaneous Revenue	250	0	250	
Cash Carry Forward	169,606	0	169,606	
Total Revenues	169,856	0	169,856	
Expenditures				
Economic Environment	169,856	0	169,856	
Total Expenditures	169,856	0	169,856	
<u>State Housing Initiatives Partnership (SHIP) Program (Fund 1143)</u>				
Revenues				
Intergovernmental Revenue	1,156,435	0	1,156,435	
Miscellaneous Revenue	77,500	0	77,500	
Cash Carry Forward	636,631	0	636,631	
Total Revenues	1,870,566	0	1,870,566	
Expenditures				
Economic Environment	1,870,566	0	1,870,566	
Total Expenditures	1,870,566	0	1,870,566	
<u>CDBG-Neighborhood Stabilization Program (Fund 1152)</u>				
Revenues				
Cash Carry Forward	50,518	0	50,518	
Total Revenues	50,518	0	50,518	
Expenditures				
Economic Environment	50,518	0	50,518	
Total Expenditures	50,518	0	50,518	
<u>Bimini Gardens MSTU (Fund 1175)</u>				
Revenues				
Licenses and Permits	5,400	0	5,400	
Miscellaneous Revenue	25	0	25	
Cash Carry Forward	48,822	0	48,822	
Total Revenues	54,247	0	54,247	
Expenditures				
General Government	325	0	325	
Transportation	53,922	0	53,922	
Total Expenditures	54,247	0	54,247	

Description	Schedule A			Description or Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
<u>Espanola Special Assessment (Fund 1177)</u>				
Revenues				
Licenses and Permits	1,300	0	1,300	
Miscellaneous Revenue	20	0	20	
Excess Fees	6	0	6	
Cash Carry Forward	27,783	0	27,783	
Total Revenues	29,109	0	29,109	
Expenditures				
Human Services	29,109	0	29,109	
Total Expenditures	29,109	0	29,109	
<u>Rima Ridge Special Assessment (Fund 1178)</u>				
Revenues				
Licenses and Permits	2,400	0	2,400	
Miscellaneous Revenue	60	0	60	
Excess Fees	15	0	15	
Cash Carry Forward	40,316	0	40,316	
Total Revenues	42,791	0	42,791	
Expenditures				
Human Services	6,370	0	6,370	
Reserves/Contingency	36,421	0	36,421	
Total Expenditures	42,791	0	42,791	
<u>Municipal Services Fund (Fund 1180)</u>				
Revenues				
Licenses & Permits	90,000	0	90,000	
Intergovernmental Revenue	60,000	0	60,000	
Charges for Services	485,500	0	485,500	
Miscellaneous Revenue	12,500	0	12,500	
Cash Carry Forward	1,040,214	0	1,040,214	
Total Revenues	1,688,214	0	1,688,214	
Expenditures				
General Government	834,741	0	834,741	
Public Safety	109,571	0	109,571	
Reserves/Contingency	743,902	0	743,902	
Total Expenditures	1,688,214	0	1,688,214	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Building Department Fund (Fund 1181)				
Revenues				
Licenses & Permits	1,474,500	0	1,474,500	
Charges for Services	2,000	0	2,000	
Fines & Forfeitures	2,000	0	2,000	
Miscellaneous Revenue	2,300	0	2,300	
Cash Carry Forward	1,193,295	0	1,193,295	
Total Revenues	2,674,095	0	2,674,095	
Expenditures				
Public Safety	1,792,329	0	1,792,329	
Reserves/Contingency	881,766	0	881,766	
Total Expenditures	2,674,095	0	2,674,095	
Public Safety Communication Network (Fund 1182)				
Revenues				
Charges for Services	596,292	0	596,292	
Fines & Forfeitures	50,000	0	50,000	
Miscellaneous Revenue	5,500	0	5,500	
Interfund Transfers	2,000,000	0	2,000,000	
Cash Carry Forward	1,445,463	0	1,445,463	
Total Revenues	4,097,255	0	4,097,255	
Expenditures				
Public Safety	2,730,733	0	2,730,733	
Reserves/Contingency	1,366,522	0	1,366,522	
Total Expenditures	4,097,255	0	4,097,255	
Capital Preservation (Fund 1187)				
Revenues				
Interfund Transfers	1,155,500	(550,000)	605,500	Reduction of Capital Preservation Projects
Total Revenues	1,155,500	(550,000)	605,500	
Expenditures				
General Government	1,155,500	(550,000)	605,500	Reduction of Capital Preservation Projects
Total Expenditures	1,155,500	(550,000)	605,500	
Domestic Violence (Fund 1192)				
Revenues				
Fines & Forfeitures	10,500	0	10,500	
Miscellaneous Revenue	100	0	100	
Cash Carry Forward	40,135	0	40,135	
Total Revenues	50,735	0	50,735	
Expenditures				
Reserves	50,735	0	50,735	
Total Expenditures	50,735	0	50,735	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Alcohol & Drug Abuse Trust (Fund 1193)				
Revenues				
Fines & Forfeitures	6,000	0	6,000	
Miscellaneous Revenue	50	0	50	
Cash Carry Forward	25,332	0	25,332	
Total Revenues	31,382	0	31,382	
Expenditures				
Reserves/Contingency	31,382	0	31,382	
Total Expenditures	31,382	0	31,382	
Court Innovations /Technology (Fund 1194)				
Revenues				
Fines & Forfeitures	475,000	0	475,000	
Miscellaneous Revenue	1,200	0	1,200	
Cash Carry Forward	412,431	0	412,431	
Total Revenues	888,631	0	888,631	
Expenditures				
Court Related	358,716	0	358,716	
Reserves/Contingency	529,915	0	529,915	
Total Expenditures	888,631	0	888,631	
Juvenile Diversion (Fund 1195)				
Revenues				
Fines & Forfeitures	18,600	0	18,600	
Miscellaneous Revenue	20	0	20	
Total Revenues	18,620	0	18,620	
Expenditures				
Court Related	50	0	50	
Interfund Transfers	18,570	0	18,570	
Total Expenditures	18,620	0	18,620	
Crime Prevention Fund (Fund 1196)				
Revenues				
Fines & Forfeitures	29,800	0	29,800	
Miscellaneous Revenue	110	0	110	
Cash Carry Forward	121,165	0	121,165	
Total Revenues	151,075	0	151,075	
Expenditures				
Public Safety	50,200	0	50,200	
Reserves/Contingency	100,875	0	100,875	
Total Expenditures	151,075	0	151,075	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
<u>Court Innovations (Fund 1197)</u>				
Revenues				
Fines & Forfeitures	18,800	0	18,800	
Miscellaneous Revenue	75	0	75	
Interfund Transfers	152,323	0	152,323	
Total Revenues	171,198	0	171,198	
Expenditures				
Court Related	171,198	0	171,198	
Total Expenditures	171,198	0	171,198	
<u>Teen Court Fund (Fund 1198)</u>				
Revenues				
Fines & Forfeitures	19,050	0	19,050	
Miscellaneous Revenue	50	0	50	
Interfund Transfers	46,645	0	46,645	
Cash Carry Forward	17,207	0	17,207	
Total Revenues	82,952	0	82,952	
Expenditures				
Court Related	82,952	0	82,952	
Total Expenditures	82,952	0	82,952	
<u>Judicial Center Bond Sinking Fund (Fund 1211)</u>				
Revenues				
Ad Valorem Taxes	2,004,775	0	2,004,775	
Miscellaneous Revenue	500	0	500	
Cash Carry Forward	1,093,609	0	1,093,609	
Total Revenues	3,098,884	0	3,098,884	
Expenditures				
Debt Service	1,795,065	0	1,795,065	
Reserves/Contingency	1,303,819	0	1,303,819	
Total Expenditures	3,098,884	0	3,098,884	
<u>Bond-Capital Improvement Referendum Revenue S2015 (Fund 1212)</u>				
Revenues				
Intergovernmental Revenue	3,514,803	0	3,514,803	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	4,007,086	0	4,007,086	
Total Revenues	7,522,889	0	7,522,889	
Expenditures				
Debt Service	3,489,055	0	3,489,055	
Reserves/Contingency	4,033,834	0	4,033,834	
Total Expenditures	7,522,889	0	7,522,889	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
<u>Bond-Taxable Special Assessment Revenue S2018 (Fund 1213)</u>				
Revenues				
Licenses and Permits	98,835	0	98,835	
Total Revenues	98,835	0	98,835	
Expenditures				
Debt Service	86,870	0	86,870	
Reserves/Contingency	11,965	0	11,965	
Total Expenditures	98,835	0	98,835	
<u>Bond-Taxable Special Assessment Revenue S2018B (Fund 1214)</u>				
Revenues				
Interfund Transfer	704,330	0	704,330	
Total Revenues	704,330	0	704,330	
Expenditures				
Debt Service	704,330	0	704,330	
Total Expenditures	704,330	0	704,330	
<u>Bond-Capital Improvement Revenue S2020 (Fund 1215)</u>				
Revenues				
Interfund Transfers	1,405,908	0	1,405,908	
Cash Carry Forward	8,722	0	8,722	
Total Revenues	1,414,630	0	1,414,630	
Expenditures				
Debt Service	1,414,630	0	1,414,630	
Total Expenditures	1,414,630	0	1,414,630	
<u>Bond Environmentally Sensitive Lands Referendum 2008 (Fund 1219)</u>				
Revenues				
Ad Valorem Taxes	1,505,087	0	1,505,087	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	1,262,197	0	1,262,197	
Total Revenues	2,768,284	0	2,768,284	
Expenditures				
Debt Service	1,171,710	0	1,171,710	
Reserves/Contingency	1,596,574	0	1,596,574	
Total Expenditures	2,768,284	0	2,768,284	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Beachfront Park Capital (Fund 1307)				
Revenues				
Miscellaneous Revenue	1,200	0	1,200	
Cash Carry Forward	415,519	0	415,519	
Total Revenues	416,719	0	416,719	
Expenditures				
Culture/Recreation	150,700	0	150,700	
Reserves/Contingency	266,019	0	266,019	
Total Expenditures	416,719	0	416,719	
Beachfront Park Maintenance (Fund 1308)				
Revenues				
Miscellaneous Revenue	4,000	0	4,000	
Cash Carry Forward	778,491	0	778,491	
Total Revenues	782,491	0	782,491	
Expenditures				
Culture/Recreation	229,700	0	229,700	
Reserves/Contingency	552,791	0	552,791	
Total Expenditures	782,491	0	782,491	
1/2 Cent Discretionary Sales Tax (Fund 1311)				
Revenues				
Other Taxes	3,750,000	0	3,750,000	
Miscellaneous Revenue	10,000	0	10,000	
Cash Carry Forward	1,360,884	0	1,360,884	
Total Revenues	5,120,884	0	5,120,884	
Expenditures				
General Government	5,600	0	5,600	
Public Safety	1,900,000	0	1,900,000	
Transfer to Constitutional Officers	3,000,000	0	3,000,000	
Reserves/Contingency	215,284	0	215,284	
Total Expenditures	5,120,884	0	5,120,884	
New Sheriff Operations Center (Fund 1315)				
Revenues				
Cash Carry Forward	501,000	0	501,000	
Total Revenues	501,000	0	501,000	
Expenditures				
Public Safety	501,000	0	501,000	
Total Expenditures	501,000	0	501,000	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
General Capital Projects (Fund 1316)				
Revenues				
Interfund Transfer	844,500	(25,000)	819,500	Reduction of Library Replacement Book Security/Theft System
Total Revenues	844,500	(25,000)	819,500	
Expenditures				
General Government	194,500	(25,000)	169,500	Reduction of Library Replacement Book Security/Theft System
Public Safety	250,000	0	250,000	
Culture/Recreation	400,000	0	400,000	
Total Expenditures	844,500	(25,000)	819,500	
Marineland Acres Drainage Basin District (Fund 1318)				
Revenues				
Licenses & Permits	121,000	0	121,000	
Cash Carry Forward	400,657	0	400,657	
Total Revenues	521,657	0	521,657	
Expenditures				
General Government	2,500	0	2,500	
Public Transportation	104,065	0	104,065	
Reserves	415,092	0	415,092	
Total Expenditures	521,657	0	521,657	
2008 ESL Referendum (Fund 1319)				
Revenues				
Miscellaneous Revenue	1,500	0	1,500	
Cash Carry Forward	739,852	0	739,852	
Total Revenues	741,352	0	741,352	
Expenditures				
Culture/Recreation	4,500	0	4,500	
Reserves	736,852	0	736,852	
Total Expenditures	741,352	0	741,352	
Beach Renourishment (Fund 1320)				
Revenues				
Miscellaneous Revenue	20	0	20	
Cash Carry Forward	46,000	0	46,000	
Total Revenues	46,020	0	46,020	
Expenditures				
Physical Environment	46,020	0	46,020	
Total Expenditures	46,020	0	46,020	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Airport (Fund 1401)				
Revenues				
Licenses & Permits	1,500	0	1,500	
Charges for Services	2,909,453	0	2,909,453	
Miscellaneous Revenue	48,959	0	48,959	
Cash Carry Forward	1,408,041	0	1,408,041	
Total Revenues	4,367,953	0	4,367,953	
Expenses				
Transportation	3,043,584	0	3,043,584	
Reserves/Contingency	1,324,369	0	1,324,369	
Total Expenses	4,367,953	0	4,367,953	
Solid Waste (Fund 1402)				
Revenues				
Charges for Services	1,000	0	1,000	
Cash Carry Forward	154,507	0	154,507	
Total Revenues	155,507	0	155,507	
Expenses				
Physical Environment	155,507	0	155,507	
Total Expenses	155,507	0	155,507	
Residential Solid Waste Collection (Fund 1405)				
Revenues				
Licenses and Permits	192,553	0	192,553	
Charges for Services	2,381,416	0	2,381,416	
Miscellaneous Revenue	5,000	0	5,000	
Excess Fees	8,000	0	8,000	
Cash Carry Forward	1,054,119	0	1,054,119	
Total Revenues	3,641,088	0	3,641,088	
Expenses				
Physical Environment	2,916,250	0	2,916,250	
Reserves/Contingency	724,838	0	724,838	
Total Expenses	3,641,088	0	3,641,088	

Description	Schedule A			Description Of Changes
	Amended Tentative FY 22-23	Adjustments to Amended Tentative	Adopted FY 22-23	
Old Kings Road Landfill (Fund 1408)				
Revenues				
Miscellaneous Revenue	750	0	750	
Cash Carry Forward	445,774	0	445,774	
Total Revenues	446,524	0	446,524	
Expenditures				
Physical Environment	87,043	0	87,043	
Reserves/Contingency	359,481	0	359,481	
Total Expenditures	446,524	0	446,524	
Construction & Demolition Debris Landfill (Fund 1409)				
Revenues				
Miscellaneous Revenue	1,200	0	1,200	
Cash Carry Forward	932,045	0	932,045	
Total Revenues	933,245	0	933,245	
Expenditures				
Physical Environment	77,093	0	77,093	
Reserves/Contingency	856,152	0	856,152	
Total Expenditures	933,245	0	933,245	
Bunnell Landfill (Fund 1410)				
Revenues				
Miscellaneous Revenue	400	0	400	
Cash Carry Forward	267,285	0	267,285	
Total Revenues	267,685	0	267,685	
Expenditures				
Reserves/Contingency	267,685	0	267,685	
Total Expenditures	267,685	0	267,685	
Health Insurance Fund (Fund 1501)				
Revenues				
Miscellaneous Revenue	8,298,330	0	8,298,330	
Interfund Transfer	0	0	0	
Cash Carry Forward	2,527,951	0	2,527,951	
Total Revenues	10,826,281	0	10,826,281	
Expenditures				
General Government	91,531	0	91,531	
Other Uses	8,191,500	0	8,191,500	
Reserves/Contingency	2,543,250	0	2,543,250	
Total Expenditures	10,826,281	0	10,826,281	
Total Revenues	223,974,516	(2,003,851)	221,970,665	
Total Expenditures	223,974,516	(2,003,851)	221,970,665	



Administrative Policy

Resolution Number: 2021-xx
Review Date: September 8, 2021

Effective Date: October 1, 2021
Revised Date: September 8, 2021

This Administrative Procedure supersedes and replaces any previous versions

BUDGET MANAGEMENT

Purpose: To establish and maintain practices for the adoption, administration, and amendment of the annual budget in accordance with Florida Statutes Chapter 129.

Policy: To exercise the highest level of budgetary control per Florida Statute Chapter 129 with an emphasis on transparency to communicate the County's annual budget process from conception to finality including adjustments made throughout the fiscal year.

The Board of County Commissioners (BOCC) designates the County Administrator to be the County Budget Officer pursuant to Florida Statute 129.025(1).

Procedure:

1. Revenues
 - A. The Financial Services Department will estimate revenues as early as possible in the budget process in order to provide expenditure guidelines. The BOCC will establish the County's budget priorities based upon the revenue estimates and expenditure guidelines.
 - B. The budget shall be balanced; the total estimated receipts (including balances brought forward) shall equal the total appropriations and reserves in accordance with Florida Statute Chapter 129.01(2)(b).
 - C. In general, current operating revenue should be sufficient to support current operating expenditures, with adjustments made to budgeted fund balance or appropriations if necessary.
 - D. In recognition of the overall dependence on ad valorem taxes, the County will strive to develop a diversified and stable revenue system.
 - E. "Earmarking" of available revenues that would unnecessarily restrict the full range of potential uses of such revenues will be avoided. The use of various revenues will be consistent with Generally Accepted Accounting Principles (GAAP) and Florida Statute Chapter 129.02.
 - F. One-time revenues will be utilized to fund one-time expenditures wherever possible. If one-time revenues are assigned to pay for recurring expenditures a plan, not to exceed five years, for transferring the expenditure to a recurring

revenue source will be determined by the County in the initial year as a part of the budget process.

- G.** The BOCC is authorized to establish and collect fees and charges for certain services rendered by the County. These services are available to all residents of the County but are not needed by the majority of residents, therefore, those utilizing the services are charged for the service. All Proprietary Fees are to be reasonable, in relation to the County's provided privilege or service, to the fee payer that receives the special benefit. All Regulatory Fees may not exceed the actual cost to the County of providing the service to the individual fee payer. Additionally, fees are solely based on the actual cost of providing what the user is consuming or are charged per direction from a regulatory authority. All requested changes to the Schedule of Fees during the fiscal year are presented to the BOCC for its review and approval.

A fee schedule is therefore adopted and/or amended by resolution when warranted. Annually, fees will be reviewed by Departments and any requested modifications will include the full cost of activities, including direct and indirect costs currently supported by the fees to identify the impact of inflation and other cost increases. Supporting documentation showing calculations for fees changed will be submitted by Departments as part of the annual budget process. A thorough review of the countywide fee schedule will be conducted periodically.

2. Expenditures

- A.** The financial impact associated with new programs or program modifications will be analyzed and determined prior to adoption by the Board. When new programs or increased levels of service are proposed, departments will identify any applicable Federal or State mandates; outline client benefits and strategic initiatives; demonstrate alignment to organizational goals, objectives, and agreements; identify related health and safety issues; demonstrate conformance to industry/professional standards; and identify all funding sources including fees or tax increases needed to partially or fully fund the program or service. The department will document any offsetting revenue or cost avoidance associated with the program as well as identify the possible consequences of the program not being funded.
- B.** Understanding what a program or activity costs, and what benefits are derived from these programs or activities allows the County to make informed funding decisions. To that end, all expenditures will be analyzed to ensure service alignment with current Board priorities.
- C.** Departments shall utilize performance measures in order to track performance, support operational improvement, and determine effective use of resources for each program.

- D.** Internal Service Funds will be self-supporting whenever possible. Internal service fees and the direct impact to County operating budgets shall be analyzed annually as part of the budget process.
 - E.** All grant applications to fund services/programs will be recommended to the Board upon review by the Financial Services Department and the County Administrator, or designee, with significant consideration given to:
 - I.** The cost of administering the grant relative to the awarded amount of the grant
 - II.** The availability of matching funds
 - III.** The extent to which locally generated funds will be required to support the program when the grant funding is no longer available.
- 3.** Operating Budget – For purposes of budgetary control, expenditures cannot legally exceed the total annual budgeted appropriations at the financial reporting fund level (The Laws of Florida Chapter 65-1236 Sub 1 and County Ordinance 233.01).
- A financial reporting fund is defined as an accounting entity with a self-balancing set of accounts. The County maintains a number of these funds to carry out its mission.
- 4.** Budget Request – The County shall develop a proposed budget to include personal services, operating, capital outlay, debt service, grants and aids, and other uses categories.
- A.** All Board Departments shall submit a budget request in the manner and form prescribed by the Financial Services Department no later than the date set forth in the budget calendar.
 - B.** The Clerk of Court and Comptroller, Sheriff, and Supervisor of Elections shall submit a budget request in the manner and form prescribed by the BOCC through the Financial Services Department no later than May 1st (F.S. 129.03(2) and Resolution 2020-3A).
 - C.** It is requested that the Property Appraiser, Tax Collector, and Judicial Officers submit their budgets no later than May 1st of each year.
 - D.** This policy does not supersede any other Statutory or Constitutional authority.
- 5.** Budget Adjustments – Budgetary levels of authority are as follows:
- A.** Amendments to the budget (Budget Amendments that change a fund’s total appropriation) require approval of the Board of County Commissioners in accordance with Florida Statute 129.06. The Board, at any time within a fiscal

year, may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year.

B. Budget transfers within reporting funds:

I. Within the same department, can be approved by the Financial Services Director, or designee.

II. Between departments, below \$50,000 can be approved by the County Administrator. Transfers of \$50,000 or more require approval of the Board of County Commissioners.

III. Transfers from a fund's reserve account requires BOCC approval. In the case of transfers from a Reserve for Future Construction account, the BOCC must approve a resolution stating the funds are being used for the purposes for which the reserve was made (F.S. 129.06(2)(b)and(c)).

C. Carry Forward Process – Current year appropriations related to prior year non-operating encumbrances, grants, and capital projects not completed shall be identified by the respective departments and submitted to their Analyst no later than the deadline set by the Financial Services Department or November 15th of each fiscal year whichever is earlier. Approved adjustments will then be presented to the BOCC as a properly advertised budget amendment for their approval (F.S. 129.06(2)).

D. Establishing a budget for revenues that were not anticipated during the annual budget process requires that the BOCC adopt a resolution to recognize, appropriate, and expend it for the stated purpose (F.S. 129.06(2)(d)and(e)).

E. Amendments not specifically authorized in Florida Statute Chapter 129.06(2) (a-e) require the amendment be authorized by resolution or ordinance of the BOCC and adopted following a public hearing. The public hearing must be advertised at least two (2) days, but not more than five (5) days, before the date of the hearing/meeting at which the amendment would be heard (F.S. 129.06(2)(f)).

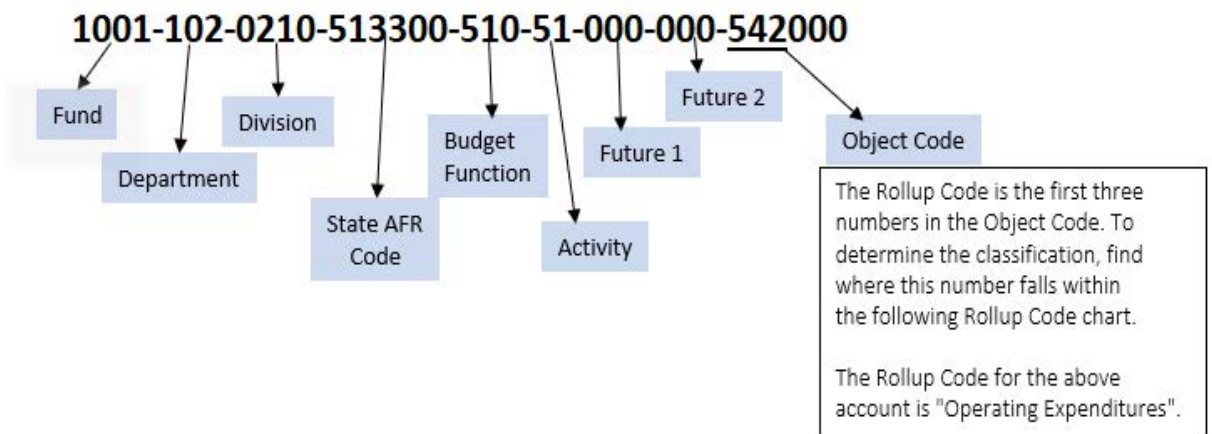
F. Pursuant to F.S. 129.06(2)(f)2, budget amendments must be posted to the County's official website within 5 days of adoption/approval.

G. Mid-Year Process – Upon completion of the prior fiscal year's Comprehensive Annual Financial Report, the operating budget may be adjusted to reflect audited beginning fund balances if deemed necessary by the Financial Services Director.

6. Budget Appropriation

- A.** Appropriations will be made at the Fund, Functional Category, and Object Classification (AKA “categories”; personal services, operating expense, capital outlay, debt service, grants and aids, and “other use” expenses). Revenues will be by Fund and Source.

Example:



Object Rollup Codes (A.K.A "Categories")

511-529	Personnel Services
531-559	Operating Expenditures
561-569	Capital Outlay
571-573	Debt Service
581-583	Grants and Aids
591-599	Other Uses

- B.** The County Administrator or designee has the authority to make capital outlay substitutions within the adopted budget if deemed appropriate.
- C.** All requests to fund discretionary court programs, otherwise known as “local requirements,” as defined within Article V of the Florida Constitution and the supporting Florida Statutes (28.24, 29.008) will be considered along with any other requests for the County’s finite resources and, ultimately, require Board approval during each budget process.

7. Fund Balance

- A. General Fund** – The County will take steps necessary to build up the level of the Assigned plus Unassigned Fund Balances to a minimum of two months of operating revenue. Efforts will continue until this level is attained exclusive of reserves. The desired result is to have the Assigned plus Unassigned Fund Balances equal the total of two months operating revenue plus the amount of that year’s reserve requirement.
- B. Special Revenue Funds** – By definition, special revenue funds are created to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted and, as such, can only be used for their specified purposes. No specific reservation of fund balance is created by virtue of this section, rather the amount of any reserves/fund balance shall be governed by the legal authority underlying the creation of the individual fund.
- C. Debt Service Funds** – These funds are typically subjected to the creation of very specific reserve amounts as a part of the ordinance, bond covenants, or resolution which authorizes the issuance of the bonds which are to be repaid. Therefore, this policy does not create any specific reservation of fund balance within the debt service fund, rather, reserve requirements for any outstanding county bond issues will be as derived from the issuing documents of the bonds.
- D. Capital Project Fund** – The capital projects funds account for resources (such as the local government infrastructure sales surtax) designated for capital projects as described within the Capital Improvement Program Policy. No specific reserve requirement is established for the capital project funds. The fund balance, coupled with estimated additional revenues for the fiscal year, must be sufficient to fund all outstanding fund obligations.
- E. Enterprise Funds** – These funds shall be created with a recommended reservation of retained earnings equal to ten percent (10%) of the current fiscal year budget excluding capital project costs and equipment within the fund. For the purposes of this calculation, the current fiscal year budget shall be the total budget as originally adopted in September for the ensuing fiscal year. This budget shall be prepared on the modified accrual basis of accounting and therefore include such items as capital outlay and operating transfers out. This reserve shall be in addition to all other reservations of retained earnings including, but not limited to, amounts reserved for debt service and/or amounts reserved for renewal and replacement of long lived assets. However, it is understood that from time to time these funds may not reach this 10% goal for a particular year. As part of the budget process the County Administrator shall attempt to the extent possible to reach this 10% goal.
- F. Internal Service Funds** – By definition, internal service funds are used to account for the financing of goods of services provided by one department or

agency to other departments or agencies of the county, or to other governmental units, on a cost-reimbursement basis. When appropriate, internal service funds will include a recommended fund balance/reserve level. Each year these funds will be analyzed to ensure sufficient revenue to pay expected expenditures as well as to solidify the appropriate level of fund balance/reserves. Adjustments in fees/charges/rates or other actions will be made to ensure recommended fund balance/reserves are maintained.

- G.** During Carry Forward and Midyear Processes, fund balance may be used for:
 - I.** Appropriations related to prior year non-operating encumbrances, grants, and capital projects not completed
 - II.** Funding for authorized mid-year increases that will provide for a level of service that was not anticipated during the budget process
 - III.** Funding for unexpected increases in the cost of providing existing levels of service
 - IV.** Temporary and nonrecurring funding for unanticipated projects
 - V.** Funding of a local match for public or private grants
 - VI.** Funding to off-set losses in revenue caused by actions of other governmental bodies and/or unanticipated economic downturns
 - VII.** Funding to accommodate unanticipated program mandates from other governmental bodies
 - VIII.** Funding for emergencies, whether economic, natural disaster, or other
 - IX.** Funding for market and economic fluctuations in enterprise and internal service funds
 - X.** Funding for contamination remediation
 - XI.** Funding for rate stabilization
 - XII.** Any other legal purpose the Financial Services Director deems appropriate

8. Budgeted Reserve for Contingency

- A.** Reserve for Contingency requests must be approved by the BOCC as provided for in F.S. 129.06(2)(b) and County policy. The BOCC and County staff will use the procedures and evaluation criteria set forth in this, and other, policies. Such requests will be evaluated as to the:

- I.** Urgency of the request

- II.** Scope of services to be provided
 - III.** Short and long-term fiscal impact of the request
 - IV.** Potential for alternative methods of funding or providing the service(s)
 - V.** Review for duplication of service(s) with other agencies
 - VI.** Review of efforts to secure non-County funding
 - VII.** Discussion of why funding was not sought during the normal budget cycle
 - VIII.** Review of the impact of not funding or delaying funding to the next fiscal year.
- B.** A Reserve for Contingency shall be calculated and budgeted by the Financial Services Department at a level not less than 5% of the General Fund's operating revenues and not greater than 10% of the fund's total appropriations in accordance with Florida Statute Chapter 129.01(2)(c).
 - C.** If the Reserve for Contingency falls below 50% of the minimum level, the reserves shall be reestablished over a period not to exceed three fiscal years.
 - D.** All requests for the use of Reserve for Contingency shall be accompanied by information prepared by the Financial Services Department showing the 5% budgeted per policy, the year-to-date activity of the reserve account, and the net effect on the account balance if said request is approved.
 - E.** Health Insurance Fund will be maintained at a level that will, together with purchased insurance policies, adequately fund medical claims risk.
 - I.** A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels.
 - II.** Although no Florida Statute or County Code sets a required minimum reserve for this fund, the Florida Office of Insurance Regulation strongly encourages an amount equaling at least 60 days of anticipated claims, as set by an actuary.
 - III.** For both BOCC departments and non-BOCC departments (Constitutional and Judicial Offices), any excess budgetary dollars remaining in the health insurance line item of a department's budget at the end of the fiscal year, will be returned to the Health Insurance Fund. This is to avoid a funding shortfall due to vacant positions not being charged although rates were inclusive of the position.

IV. The Health Insurance Fund shall be analyzed as part of the annual budget process.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS
RESOLUTION **2021-xx**
DATED **09/08/2021**



Administrative Policy

Resolution Number: 2021-xx
Review Date: September 8, 2021

Effective Date: October 1, 2021
Revised Date: September 8, 2021

This Administrative Procedure supersedes and replaces any previous versions

FINANCIAL MANAGEMENT

Purpose: To establish the framework for the County's overall financial planning and management.

Policy: To show the citizens, credit rating industry, and prospective investors (bond buyers) the County's commitment to sound financial management and fiscal integrity. To improve the County's fiscal stability by helping County officials plan fiscal strategy in a consistent manner.

Procedure:

1. Financial Goals
 - A. To maintain the financial viability of the County in order to ensure adequate levels of County services.
 - B. To maintain financial flexibility in order to continually adapt to local and regional economic and demographic changes.
 - C. To maintain and enhance public infrastructure in order to provide for the health, safety and welfare of the County's citizens.
2. Interfund Loan Policy – Interfund Loan Policies are intended to provide parameters and guidance for the management of loans between funds. Interfund loans may be necessary to provide adequate cash flow for reimbursable grants and contractual obligations with deferred revenues.
 - A. Repayment of any loan shall not exceed one year without approval of the Board of County Commissioners (BOCC). Loans outstanding at fiscal year-end will be reported to the Board of County Commissioners.
 - B. Any fund may receive an interfund loan of up to and including \$250,000 with approval from the Financial Services Director, or designee, and County Administrator, or designee. An exception to this includes a local State of Emergency Declaration at which time the amount restriction is lifted.
 - C. Any fund may receive an interfund loan in excess of \$250,000 with approval from the BOCC.
 - D. Due to the receipts of ad-valorem taxes not being sufficiently received until the end of November, the County may not have sufficient cash to maintain an adequate cash flow in the beginning of the fiscal year. Therefore, upon the approval from the

Financial Services Director, or designee, and County Administrator, or designee, the General Fund may borrow, short-term, from other appropriate funds an amount necessary to fund County operations until the receipt of ad-valorem taxes provides adequate cash flow. In no instance, without approval of the BOCC, shall the loan remain unpaid past December 31 of the year the loan is made.

3. Replacement Funds

- A.** The County shall maintain the replacement plan and the internal service funds that provide for the acquisition/replacement of fleet, computers, and other designated equipment. The replacement plan and funds will be maintained in such a way as to minimize the impact on other funds. It is the intent of the funds to capitalize as many purchases as appropriate under the County's capitalization guidelines.
- B.** A Vehicle/Fleet Replacement Fund will be maintained to ensure adequate systemic replacement of fleet vehicles. Operating departments will be charged for fleet operating costs per vehicle and replacement costs will be spread out over the useful life of the vehicles. Fleet vehicles and equipment being purchased may be excluded from the vehicle replacement fund as recommended by the General Services Director
- C.** A Gas Tax Vehicle/Fleet Replacement Fund shall be maintained to ensure adequate resources are available for the systematic replacement of rolling stock and fleet vehicles. Annual contributions will be based upon the replacement schedules developed and maintained by the General Services Director.
- D.** Vehicle/Fleet Replacement surplus sale proceeds, insurance claims, and investment income will be maintained within the applicable Vehicle Replacement Fund to help offset future vehicle and equipment cost increases.
- E.** An E-911 Equipment Replacement Reserve shall be maintained in the Emergency Services E-911 Communication Fund to ensure adequate resources are available for the replacement and/or upgrade of equipment at the primary and back-up PSAPs (Public Safety Answering Points) as allowed by F.S. 365.172. Annual contributions will be made in accordance with F.S. 365.173 which restricts the amount of E-911 carryover revenues.

4. Fund Balance

- A.** The County will report Fund Balance in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Government Fund Type Definitions. Each financial reporting fund's Fund Balance shall be composed of non-spendable, restricted, committed, assigned, and unassigned amounts.
- B.** The County will take steps necessary to build up the level of the Assigned plus Unassigned Fund Balances to a minimum of two months of operating revenue. Efforts will continue until this level is attained exclusive of reserves. Once attained,

in any fiscal year where the County is unable to maintain the minimum fund balance as required in this section, the County shall reestablish the minimum amount over a period not to exceed 3 years. During the reestablishment period, the County shall not appropriate any amounts of such fund balance for the purpose of balancing the budget until the minimum is reached.

5. Reporting and Audits

- A.** Balanced revenue and expenditure forecasts will be prepared to examine the County’s ability to absorb operating costs due to changes in the economy, service demands, and capital improvements.
- B.** The County’s accounting and financial reporting systems will be maintained in conformance with all state, federal and local laws, and generally accepted accounting principles as required in Florida Statutes Chapters 129 and 200.
- C.** An annual audit will be performed by an independent public accounting firm, as required by Florida Statute. The results of the audit will be reported to the BOCC and the audit opinion will be included in the County’s Comprehensive Annual Financial Report (CAFR).
- D.** The Financial Services Department will submit the County’s Adopted Budget to the Government Finance Officers Association (GFOA) each year to be considered for the organization’s Distinguished Budget Presentation Award.
- E.** Financial information including the CAFR and the Adopted Budget will be published on the Clerk’s and County’s websites, respectively.
- F.** The Financial Services Department will perform quarterly reviews to determine if the budgetary plan is being followed and if budgetary expectations are being achieved. Any problems discovered in this process will be corrected at the appropriate level of budgetary control.
- G.** Property control shall be applied to all assets valued at the level required by State Statute, the current minimum monetary threshold for capitalization and the item shall be tagged and identified by asset number when appropriate. Each item is physically identified and assessed as to its condition at least once per fiscal year.
- H.** Travel reimbursement will be in accordance with Florida Statute 112.061 (14).

6. Annexation

- A.** The Financial Services Department will be responsible for providing a fiscal analysis of the impact related to proposed annexations. The analysis will be performed using the following criteria:
 - I.** Unincorporated area population reduction between 1% and 3% - base analysis

- II.** Unincorporated area taxable property value reduction between 1% and 3% - base analysis
 - III.** Unincorporated area population reduction greater than 3% - countywide analysis
 - IV.** Unincorporated area taxable property value reduction greater than 3% - countywide analysis
- B.** A base analysis will include projections for all major revenues and expenditures that are impacted by unincorporated area population changes. A report on the base analysis will be completed within 5 business days of the request.
- C.** A countywide analysis will include a base analysis as well as a review by all departments of service delivery impacts in the area being annexed. A report on the countywide analysis will be completed within 30 days of the receipt of the request. All department reviews/reports will be completed and submitted to the Financial Services Department within 10 days of the request. The Financial Services Department will also request that the Constitutional Officers determine the impact of annexations on their operations.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS
RESOLUTION **2021-xx**
DATED **09/08/2021**



Administrative Policy

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CAPITAL IMPROVEMENT PROGRAM

Purpose: To compile an accurate, comprehensive, and timely Capital Improvement Program (CIP). To provide guidelines and set processes and procedures for the efficient operation and management of the Flagler County Capital Improvement Program, to establish an annual capital improvement review process, and to abide by applicable requirements as put forth within the Flagler County Comprehensive Plan (Capital Improvement Element). To provide a central point of communication and organization in the development and review of the CIP and ensure that issues and decisions related to the CIP undergo effective and appropriate internal processing along with bringing forth issues and decisions through the County's approval and information process (the CIP Team, County Administrator, Board of County Commissioners, et cetera).

Policy: To allow for continuity and cohesiveness throughout Flagler County's CIP projects including the many different departments, divisions, and individuals which have a stake in the CIP. The goal is to assemble and implement a comprehensive CIP management procedure that incorporates all CIP best practices.

Definitions:

Capital Improvement Element (CIE) – A section within the Flagler County Comprehensive Plan defining the objectives and policies the County must adhere to when creating and implementing the CIP. Objectives include: project coordination with other jurisdictions when feasible, level of service guidelines, land use conservation and coordination, fiscal responsibility, and project prioritization.

Capital Improvement Program – A document listing the County's direction and priorities regarding its assets and infrastructure. Flagler County's program includes capital funds for new space and infrastructure as well as a separate fund for capital preservation. Synonyms include CIP, 5-Year CIP, and Five-year CIP.

Capital Improvement Program Team (CIP Team) – A team comprised of the County's Chief of Staff, Financial Services Director, General Services Director, Chief Information Officer, Growth Management Director, Airport Director, and County Engineer that hold regular meetings throughout the year. Responsibilities include, but are not limited to, creating the 5-Year CIP and overseeing the progress of funded and ongoing CIP projects.

Capital Project Manager (CPM) – The department or division liaison responsible for developing and championing their respective project(s). Their role morphs into the administration and managing of their respective adopted and funded projects.

Master CIP – The list of all the projects being requested that were submitted correctly and on time. The list will be paired down throughout the process and those projects that remain will become part of the 5-Year CIP. Those with a lower priority as to not be included in the 5-Year CIP, yet are viable future projects, shall be included on the Unfunded CIP list.

Capital Projects – Projects/equipment with a cost estimate at or above \$50,000 and an asset life of at least five (5) years. For the purpose of this policy, Innovation Technology (IT) minimum cost estimate for project inclusion is at or above \$10,000.

The IRS indicates what constitutes a real property capital improvement as follows:

- Fixing a defect or design flaw
- Creating an addition, physical enlargement or expansion
- Creating an increase in capacity, productivity or efficiency
- Rebuilding property after the end of its economic useful life
- Replacing a major component or structural part of the property
- Adapting property to a new or different use

Capital Preservation Projects – Major repair and maintenance projects not reaching the above capital project definition and having a cost at or above \$10,000 will be placed in the Capital Preservation Fund.

Procedure:

1. General Requirements

A. Annually, the CIP Team will develop the County’s Five-Year Capital Improvement Program using input from stakeholders including citizens, end users, committees, and implementers. The CIP will be consistent with, and implement, the Capital Improvement Element (CIE) of the County’s Comprehensive Plan. The CIE establishes Level of Service Standards required by law to address the impacts of development as well as guidelines for other public facilities. Where applicable, priorities for capital improvement projects shall be consistent with the CIE as well as within the Flagler County Comprehensive Plan. Projects needed to maintain adopted Level of Service Standards shall be financially feasible by having identified funding sources based on current revenue projections for the five year period of the CIP.

- B.** A Capital Project Unallocated Account shall be established and used as a centralized location in each capital fund to address shortcomings in project budget verses actual cost once individual project contingency accounts have been used. These accounts are funded using remaining budget, minus any pertinent encumbrances, of completed projects within each fund. The “unallocated” account may be used to increase the budget of any project within its fund following County Administrator (or designee) approval or, if the increase is 10% or greater of the project’s original budget, Board of County Commissioners approval. Projects added throughout the year (also with Board approval) may also be funded using this account.
- C.** The CPM shall calculate and include all operating costs for each applicable project as part of the project’s submission for CIP inclusion consideration.
- D.** The CIP Team led by the Chief of Staff, or designee, is responsible for coordinating the preparation of the Annual Capital Improvement Program and overseeing the progress of funded projects until completion.
- E.** The General Services Director, or designated CPM, is responsible for developing the Master CIP for Capital Projects and Capital Preservation Projects related to all County-owned facilities. This responsibility includes the receipt, processing, and evaluation of all requests from departments and constitutional offices; the preparation of cost estimates including ongoing operating and maintenance costs; the priority ranking of projects; and making recommendations for funding within budget constraints. Information on projects in the Master CIP that were not funded in prior fiscal years will be updated and included in the evaluation and priority setting process.
- F.** The Chief Information Officer (CIO), or designated CPM, is responsible for developing the Master CIP for Technology.
- G.** The County Engineer, or designated CPM, is responsible for developing the Master CIP for Transportation.
- H.** The General Services Director, or designated CPM, is responsible for developing the Master CIP for Parks.
- I.** The Resiliency and Resource Stewardship Manager, or designated CPM, is responsible for developing the Master CIP for Land Conservation.

- J.** The Growth Management Director, or designated CPM, is responsible for evaluating proposed projects and making recommendations on the appropriate allocation of Impact Fees.
- K.** Department Directors and Constitutional Officers, or their designated CPMs, are responsible for providing General Services and IT their CIP requests in accordance with the budget preparation calendar established each year.
- L.** Capital expenditures for court-related facility needs should be funded first from revenue generated through the collection of the traffic citation surcharge as provided for by F.S. 318.18(13)(a). Revenues from this surcharge may also be used to fund court facilities, including office space leases and utilities. Project priorities will be established through the annual CIP process and will be coordinated with the affected Constitutional and Judicial Offices.
- M.** Requests for additional facility space due to new or expanded program requirements must include prior approval by the County Administrator, Constitutional Officer, or Board of County Commissioners, as appropriate, before such requests can be considered for inclusion in the CIP.
- N.** The submittal of a request for a Capital Project or Capital Preservation Project does not guarantee inclusion in the 5-Year Adopted CIP.
- O.** Capital improvement life cycle and operating costs shall be determined and coordinated with the development of the operating budget. Future operating, maintenance, replacement, and energy costs associated with the new capital improvements will be forecasted, matched to available revenue sources, and included in the initial and ongoing costs within future operating budgets. Additionally, all known future operating costs shall be included within all project detail and description information. If, after review, the County determines it is unable to provide for future operating costs the project will be delayed until the operating costs can be funded.
- P.** Projects will not be considered for inclusion in the CIP unless specific, available funding is identified. No projects in the CIP will be shown as not funded, N/A, TBD, or any other variant denoting a lack of funding. Projects meeting this standard shall be placed on the Unfunded CIP.
- Q.** The county shall utilize a combination of debt and pay-as-you-go financing for capital projects. The particular funding mechanism for each project will be determined and included in the CIP.

R. The purchase of vehicles or equipment within an existing replacement fund or on a fleet/equipment replacement schedule shall not constitute a CIP project or be considered part of the 5-Year CIP.

2. CIP 5-year plan preparation

A. The CIP Team is the primary venue for CIP preparation and ongoing CIP issues.

B. Projects to be considered for inclusion in the CIP by the CIP Team shall include the most accurate cost available and include ongoing operating and maintenance costs if applicable.

C. The CIP Kickoff occurs no later than January 31st prior to the upcoming fiscal year (considered Year 1) and includes all Departments and Constitutional Offices requesting projects for inclusion in said fiscal year's 5-year CIP plan. The Kickoff can be an in-person or virtual meeting (or a combination of the two).

D. The meeting shall include an overall CIP strategy based on the Board's Budget Guidelines previously determined as aided by the Capital Improvement Element within the Comprehensive Plan, the Land Development Regulations, and Flagler County's Mission, Vision, and Values.

E. The Chief of Staff, or designee, will coordinate CIP Preparation Meetings beginning two weeks after the CIP Kickoff meeting and continuing until the end of March or until this phase of work is complete. The first of these meetings shall be the deadline for submitting a CIP request for consideration to be included in the upcoming fiscal year's 5-Year CIP. The subsequent meetings will focus on these requests for each functional area of the CIP and inclusion in the upcoming fiscal year's budget preparation. **It is highly recommended to begin compiling and calculating a project's supporting information (operating costs, maintenance costs, et cetera) well in advance of the first CIP Prep Meeting as incomplete project requests will not be considered.**

F. The recommendation for the upcoming fiscal year's 5-year CIP, resulting from the CIP Preparation Meetings, is presented to the County Administrator in May. Any suggestions or changes shall be incorporated into the CIP. If deemed appropriate and/or necessary, additional meetings may occur in order to put forth the most accurate and professional CIP.

G. Project appropriations from prior years for which expenditures have not been incurred during the current fiscal year shall be re-evaluated, re-prioritized, and

re-incorporated into the new fiscal year's CIP budget (with the previous budget being returned to the fund from which it came). The re-prioritization may result in previously included projects dropping off the CIP due to budget, priorities, and/or personnel constraints. This process allows for any increase in cost due to the passage of time or economic changes to be addressed on a yearly basis. Additionally, this process increases the ability to examine the possibilities of refocused priorities, project scope changes, available budget, et cetera.

- H.** CIP funding is as directed by the Board and subject to re-evaluation based on budget constraints.
 - I.** The first year of the five year CIP will be used as the basis for formal fiscal year appropriations (i.e. "funded") during the annual budget process. The remaining four years are technically not funded.
 - II.** The second year shall be financially feasible.
 - III.** The last three years will be considered "reasonably able to be funded" to allow for a more accurate picture of Flagler County's CIP direction.
 - IV.** An Unfunded Projects list will be maintained in order to document identified projects that are needed, yet cannot be addressed due to insufficient funding.

3. Project Budgeting

Projects below \$10,000 are accomplished using the appropriate Department's general operating budget. A quick breakdown for these projects is as follows:

- \$1 to \$9,999 Regular Operating Budget
- \$10,000 and above Capital Preservation Fund (including projects not meeting CIP requisites)
- \$50,000 and above Capital Project Fund

A. CIP Contingency Account

- I.** Each CIP project budget shall include a reserve for contingency. The amount shall be between 5% and 10% of the estimated project cost, as determined appropriate by the project's CPM, and be explicitly identified within the project or in a contingency line within a Guaranteed Maximum Price (GMP) contract.

- 1) If project costs require the budgeted contingency account, the project shall be brought to the Board to increase the project's budget/scope.
- 2) The contingency account cannot be used to change the scope of the CIP, add a project, or delete a project without the approval of the Board of County Commissioners.

B. Project audit

- I.** A construction manager-at-risk (CMAR) contract audit shall be performed on all projects with budgets of \$2 million or more.
- II.** A construction manager-at-risk contract audit shall be performed on all new construction regardless of the project's budget.
- III.** Cost for the audit shall be included in the project's budget.

4. CIP Implementation

- A.** If an ongoing capital project is to span more than one fiscal year, it shall first be agreed to continue the project, then recommended that the remaining budget for these projects carry forward to the new fiscal year.
- B.** Capital projects being added, deleted, or changing scope (to include cost increases of 10% or more) that must be made during the fiscal year must be approved by the Board along with an amendment to the Adopted CIP and a budget amendment/transfer, if needed, prior to project start or adjusting any project budgets.
- C.** Any capital project additions deemed an emergency by the County Administrator, or designee, shall be initialized immediately and subsequently submitted to the Board for approval at the first regularly scheduled Board meeting following the emergency action.
- D.** Revenue from materials recycled as part of a construction project may be made available as a funding resource for said project.

5. CIP Project Closeout

- A. Project closeout procedures**
 - I.** The Capital Project Manager is tasked to send a Closeout Form to the Chief of Staff, Financial Services Director, Clerk of Court, and all other

relevant parties. Closeout Forms are to include the total cost of the project and the length of time to completion at a minimum. Absent a Closeout Form template, the CPM will create a memorandum that includes all pertinent project information and data.

B. Account closure

- I.** The party responsible for the project determines the amount of the outstanding encumbrances and moves the remaining funds to the CIP Unallocated Account (described earlier).
- II.** Budget remaining 90 days after the completion of a project is considered available to be transferred to the CIP Unallocated Account.
- III.** After remaining funds are transferred to the Unallocated Account, the Financial Services Department shall request the Clerk of Court to close the project’s account/number as appropriate.

6. Quarterly CIP Report

A. After each quarter, Capital Project Managers must create an electronic quarterly report outlining each of their capital projects and submit it to the Financial Services Department no later than the last day of the month subsequent to the end of a quarter (i.e. January, April, July, and October) for inclusion into the Comprehensive CIP Quarterly Report that is submitted to the CIP Team for review. Information on each project shall include, at a minimum:

- I.** Project name and description
- II.** Fiscal year the project was adopted
- III.** Current budget amount
- IV.** Current actual expenditures
- V.** Current encumbered amount
- VI.** Current “phase” of the project
 - 1) Percent of the total project that is complete
 - 2) If completed, the Closeout Form shall be included within the Quarterly CIP Report submittal package

VII. Any project specific issues that may change the Board’s originally expected project parameters

- 1) Over/under budget
- 2) Over/under completion time
- 3) Other

VIII. Expected/Actual completion date and total cost of project

IX. Any other pertinent information that is deemed important

7. Emergency CIP Purchases

- A.** CIP projects are deemed to be an emergency by the County Administrator, or designee. As such, reasonable funding latitude is given to stabilize the emergency then followed up with the required documents and action detailed previously.
- B.** Emergency purchase protocols must be followed as defined by the Flagler County Purchasing Manual.
- C.** This section is not meant to delay any immediate actions necessary to address emergency health and safety issues present.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS
RESOLUTION **2021-xx**
DATED **09/08/2021**

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