



Flagler County Board of County Commissioners Workshop Agenda

Monday, June 17, 2024 • 1:00 p.m.

Government Services Complex, 1769 E. Moody Blvd., Bldg 2, Board Chambers, Bunnell, FL 32110

View the meeting broadcast live on cable television: Spectrum Channel 492

View the meeting streamed live on the County's YouTube Channel: www.YouTube.com/FlaglerCounty

1. Call to Order
2. Pledge to the Flag and Moment of Silence
3. Welcome: Flagler County Board Chair
4. Discussion: General Fund Budget
5. Public Comment
6. Adjournment

While this is a workshop only and no decisions are expected to be made by any of the governmental bodies, if a person decides to appeal any matter that may be discussed for a future proceeding, a record of the workshop may be needed and, for such purposes, the person may need to ensure that a verbatim record of the workshop is made.

In accordance with the Americans with Disabilities Act, persons needing assistance to participate in this meeting should contact the (386) 313-4001 at least 48 hours prior to the meeting.

Board of County Commissioners

General Fund

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

Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0200	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures							
512- Executive							
512000	Salaries	805,593	567,076	586,209	609,075	22,866	4.20 FTE with 3.9% COLA
514000	Overtime	4,981	123	0	0	0	
51XXXX	Employee Benefits	296,967	248,733	360,932	378,552	17,620	
	Total Personnel Expenditures	1,107,541	815,932	947,141	987,627	40,486	
531000	Professional Services	45,000	0	0	0	0	
534006	Other Contracted Services	3,603	97	0	0	0	
540000	Travel Expenses	5,089	2,743	9,970	9,600	(370)	
541001	Devices and Accessories	0	0	1,000	1,000	0	
541002	Communications Recurring	2,421	2,588	3,000	2,200	(800)	
542000	Postage Expense	36	34	400	100	(300)	
544000	Rentals & Leases	3,602	3,414	3,602	2,000	(1,602)	
546003	Vehicle Repair	266	300	400	500	100	
546004	Maintenance Agreements	536	962	1,900	1,300	(600)	
547000	Printing & Binding	67	73	1,080	1,000	(80)	
548001	Promotional Activities	0	0	0	2,500	2,500	Citizens Academy
549000	Other Current Charges	3,772	7,354	200	200	0	
549002	Service Awards/Recognition	0	564	0	250	250	
549004	Advertising	15	0	250	250	0	
551000	Office Supplies	415	415	650	650	0	
551001	Office Equipment	1,066	0	750	750	0	
552001	Gas Oil & Lubricants	0	0	250	250	0	
552002	Other Operating Expenses	10,997	7,408	55,000	55,000	0	
552005	Clothing & Wearing Apparel	22	0	250	250	0	
554001	Publications/Memberships	15,559	14,360	42,200	47,829	5,629	FAC / FCCMA / FACM / ICMA Dues & Transparency Software
555001	Training/Educational Cost	0	600	0	0	0	
555002	Conference/Seminar Registration	2,370	1,818	3,820	3,900	80	
	Total Operating Expenditures	94,835	42,729	124,722	129,529	4,807	
564003	GASB87 Lease Inception	0	25,390	0	0	0	
	Total Capital Expenditures	0	25,390	0	0	0	
571003	Lease Principal-GASB87	0	847	0	0	0	
572006	Lease Interest-GASB87	0	100	0	0	0	
	Total Debt Expenditures	0	947	0	0	0	
Total Expenditures		1,202,376	884,997	1,071,863	1,117,156	45,293	Overall Expenditure Increase/Decrease: 4.23%

Administration - Communications

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0201	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures							
519- Other General Government Services							
512000	Regular Salaries	190,681	193,444	233,343	263,153	29,810	3.30 FTE with 3.9% COLA
514000	Overtime	64	0	0	0	0	
52XXXX	Employee Benefits	69,541	71,375	94,940	108,457	13,517	
	Total Personnel Expenditures	260,285	264,820	328,283	371,610	43,327	
534006	Other Contracted Services	10,114	2,405	0	0	0	
540000	Travel	217	54	0	0	0	
541001	Communications Devices & Accessories	125	699	1,000	1,000	0	
541002	Communications Recurring	985	1,030	1,200	1,800	600	
542000	Postage	0	0	500	500	0	
546004	Maintenance Agreements	32,641	144	500	500	0	
546006	Small Tools and Equipment	4,861	2,951	500	500	0	
547000	Printing and Binding	0	0	10,000	10,000	0	
549000	Oth Curr Chgs and Obligations	0	104	0	0	0	
549004	Advertising	0	0	2,500	2,500	0	
551000	Office Supplies	200	76	500	500	0	
551001	Office Equipment	4,382	4,114	3,000	3,000	0	
552002	Other Operating Expenses	51	226	1,000	1,000	0	
552006	Data Processing Software	2,279	120	1,168	1,504	336	
554001	Publications/Memberships	3,278	6,891	10,388	21,588	11,200	Social Media Archiving Moved from IT
555001	Training/Educational Costs	0	60	1,800	1,800	0	
555002	Conferences/Seminar Registration	530	300	1,400	1,400	0	
	Total Operating Expenditures	59,662	19,174	35,456	47,592	12,136	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		319,947	283,993	363,739	419,202	55,463	15.25%

Human Resources

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0205	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
513- Financial and Administrative							
512000	Regular Salaries	298,629	401,857	429,148	522,705	93,557	6.0 FTE (+0.7 from Health Insurance) with 3.9% COLA
514000	Overtime	0	324	0	0	0	
52XXXX	Employee Benefits	119,521	164,233	214,796	238,465	23,669	
Total Personnel Expenditures		418,150	566,414	643,944	761,170	117,226	
531000	Professional Services	63,449	29,316	57,000	57,000	0	Legal and Professional Services
534006	Other Contracted Services	5,237	3,382	6,900	10,625	3,725	Fingerprinting & Additional Background Check Info
540000	Travel and Per Diem	1,772	3,231	6,160	8,992	2,832	
541001	Communications Devices and Accessories	274	0	0	0	0	
541002	Communications Recurring	1,139	2,183	2,064	1,525	(539)	Cellphones & Hotspot
542000	Postage	401	380	300	300	0	
544000	Rentals and Leases	0	0	7,080	7,080	0	1 Vehicle
545003	Vehicle Insurance	273	282	336	370	34	1 Vehicle
545006	Other Insurance & Bonds	182	10,113	0	150	150	Notary Fees
546003	Vehicle Repair	315	241	250	250	0	
546004	Maintenance Agreements	1,063	1,249	2,000	1,260	(740)	Copier
547000	Printing & Binding	119	48	300	300	0	
548001	Promotional Activities	72	0	0	0	0	
549000	Other Current Charges & Obligations	6,460	191	0	0	0	
549001	Educational Reimbursement	22,560	28,120	30,000	30,000	0	
549002	Service Awards/Recognition	468	123	3,000	3,000	0	
549004	Advertising	784	83	2,850	3,200	350	Vacancy Announcements, Legal Ads
551000	Office Supplies	1,568	1,468	970	970	0	
551001	Office Equipment	3,781	322	0	60	60	Flash Drives
552001	Gas, Oil, & Lubricants	203	80	1,413	1,413	0	
552002	Other Operating Expenses	1,520	648	3,680	6,640	2,960	New Employee Orientation, Health & Wellness Fair
552006	Data Processing Software	10,990	0	0	0	0	
554000	Books, Publ, Subscrip & Mmbshp	0	24	0	0	0	
554001	Publications/Memberships	4,189	15,055	15,455	32,066	16,611	Misc Memberships, Job Posting Subscriptions
555001	Training/Educational Cost	12,584	4,714	62,500	63,893	1,393	Employee Development & Other Trainings
555002	Conference Seminar Registration	2,274	1,224	1,820	2,740	920	
Total Operating Expenditures		141,678	102,477	204,078	231,834	27,756	
564004	GASB87 Capital Outlay - Fleet	0	32,334	0	0	0	
Total Capital Expenditures		0	32,334	0	0	0	
571003	Lease Principal- GASB87	0	3,199	0	0	0	
572006	Lease Interest- GASB87	0	416	0	0	0	
Total Debt Expenditures		0	3,615	0	0	0	
Total Expenditures		559,828	704,840	848,022	993,004	144,982	Overall Expenditure Increase/Decrease: 17.10%

Human Resources - Veterans Services

General Fund

Fund 1001 Div. 0520	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/-	Comments
Expenditures							
553- Veterans Services							
512000	Regular Salaries	105,275	124,315	131,914	137,052	5,138	2.0 FTE with 3.9% COLA
52XXXX	Employee Benefits	19,980	25,051	55,507	60,923	5,416	
	Total Personnel Expenditures	125,255	149,366	187,421	197,975	10,554	
534006	Other Contracted Services	8	2	0	4	4	Shredding
540000	Travel	817	1,722	2,000	2,000	0	
542000	Postage Expense	86	39	100	100	0	
546004	Maintenance Agreements	74	87	125	0	(125)	Moved to IT Maintenance Agreements
546008	IT Maintenance Agreements	0	0	0	90	90	Copier
547000	Printing & Binding	278	322	250	400	150	Business Cards, Office Brochures, & Prints
549000	Other Current Charges	0	106	250	250	0	
551000	Office Supplies	145	158	125	150	25	
551001	Office Equipment	0	0	300	300	0	
552002	Other Operating Expenses	453	0	500	500	0	
554001	Publications/Memberships	80	80	240	240	0	Association Memberships
554003	IT Books, Pub, Sub & Mbmrshp	0	0	0	900	900	VA Claims Processing Software
555002	Conference/Seminar Registration	320	160	360	500	140	
	Total Operating Expenditures	2,260	2,676	4,250	5,434	1,184	
583013	Grants & Aids	0	0	2,000	2,000	0	
	Total Grant & Aid Expenditures	0	0	2,000	2,000	0	
	Total Expenditures	127,515	152,042	193,671	205,409	11,738	Overall Expenditure Increase/Decrease: 6.06%

Financial Services - Office of Management and Budget (OMB)

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0210	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
513- Financial and Administrative							
512000	Regular Salaries	445,945	446,254	493,127	446,452	(46,675)	5.5 FTE with 3.9% COLA (Split Fund Director with OPC)
514000	Overtime	200	2,762	500	500	0	
52XXXX	Employee Benefits	173,305	182,049	218,119	198,435	(19,684)	
Total Personnel Expenditures		619,451	631,065	711,746	645,387	(66,359)	
534006	Other Contracted Services	38	0	25	0	(25)	
540000	Travel	5,045	2,485	15,144	14,656	(488)	
541002	Communications Recurring	723	784	750	540	(210)	
542000	Postage Expense	18	3	20	15	(5)	
544000	Rentals and Leases	13	25	24	24	0	
546003	Vehicle Repair	5	0	0	0	0	
546004	Maintenance Agreements	939	930	1,200	0	(1,200)	
546008	IT Maintenance Agreements	0	0	0	1,200	1,200	
547000	Printing & Binding	24	29	50	50	0	
549000	Other Current Charges & Oblig	665	743	665	665	0	
549004	Advertising	7,562	2,976	6,000	6,000	0	
551000	Office Supplies	508	474	650	500	(150)	
551001	Office Equipment	409	1,778	600	600	0	
552002	Other Operating Expenses	374	439	770	530	(240)	
554001	Publications/Memberships	687	600	390	690	300	
555001	Training/Educational Cost	299	355	1,900	1,900	0	
555002	Conference/Seminar Regist	2,500	1,825	4,100	4,100	0	
Total Operating Expenditures		19,809	13,446	32,288	31,470	(818)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		639,260	644,512	744,034	676,857	(67,177)	-9.03%

Financial Services - Office of Procurement and Contracts (OPC)

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0215	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
	Expenditures						
512000	Regular Salaries	297,318	436,774	486,918	591,994	105,076	9.0 FTE with 3.9% COLA (Split Fund Director with OMB)
514000	Overtime	2,473	1,644	1,500	1,500	0	
52XXXX	Employee Benefits	116,803	172,445	220,403	285,019	64,616	
	Total Personnel Expenditures	416,595	610,863	708,821	878,513	169,692	
531000	Professional Services	70,767	7,738	0	0	0	
534006	Other Contracted Services	167	0	25	25	0	
540000	Travel Expenses	811	4,893	2,680	2,689	9	
541001	Communications Devices and Accessories	274	30	0	0	0	
541002	Communications Recurring	618	1,974	2,520	2,520	0	
542000	Postage Expense	142	1	50	50	0	
544000	Rentals and Leases	3,651	3,166	24,228	21,552	(2,676)	
545003	Vehicle Insurance	546	282	1,008	1,110	102	
545006	Other Insurance & Bonds	104	0	0	0	0	
546001	Building/Equipmt Repairs	10,696	498	0	0	0	
546003	Vehicle Repair	1,076	679	2,750	2,750	0	
546004	Maintenance Agreements	4,707	300	0	0	0	
546006	Small Tools & Equipmt	826	207	0	0	0	
546008	IT Maintenance Agreements	0	0	550	550	0	
547000	Printing and Binding	145	85	50	50	0	
549000	Other Current Charges & Oblig	818	10	0	0	0	
549004	Advertising	1,779	570	750	750	0	
551000	Office Supplies	847	511	500	750	250	
551001	Office Equipment	4,689	276	500	500	0	
552001	Gas, Oil & Lubricants	648	1,754	2,574	2,574	0	
552002	Other Operating Expenses	44,067	1,501	600	600	0	
552006	Data Processing Software	8,088	3,000	3,000	3,000	0	
554001	Publications/Memberships	1,370	8,702	1,814	1,814	0	
555001	Training/Educational Cost	400	2,456	4,340	5,090	750	
555002	Conference/Seminar Regist	495	1,050	1,200	1,350	150	
	Total Operating Expenditures	157,730	39,681	49,139	47,724	(1,415)	
	Total Expenditures	574,324	650,545	757,960	926,237	168,277	Overall Expenditure Increase/Decrease: 22.20%

Economic Development

General Fund

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

Land Management

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0225	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures							
515- Comprehensive Planning							
512000	Regular Salaries	157,256	205,197	244,379	157,103	(87,276)	3.0 FTE with 3.9% COLA (1.0 FTE moved to Facilities)
514000	Overtime	329	72	2,000	2,000	0	
52XXXX	Employee Benefits	60,182	85,737	110,184	83,941	(26,243)	
Total Personnel Expenditures		217,767	291,005	356,563	243,044	(113,519)	
531000	Professional Services	30,101	13,059	70,000	30,000	(40,000)	
534006	Other Contracted Services	3,538	21,851	30,000	30,000	0	
534010	Governmental Service	507	5	0	0	0	
540000	Travel and Per Diem	908	0	800	800	0	
541001	Devices & Accessories	124	144	0	0	0	
541002	Communications Recurring	4,826	4,890	7,388	10,968	3,580	
541003	Communications/Repairs	0	0	100	100	100	
542000	Postage	16	80	100	100	0	
544000	Rentals & Leases	2,402	2,402	23,822	23,822	0	
545003	Vehicle Insurance	1,418	1,466	2,083	2,710	627	
546001	Building/ Equipment Repairs	1,062	1,949	1,000	2,500	1,500	
546003	Vehicle Repair	4,177	3,573	14,000	12,000	(2,000)	
546006	Small Tools & Equipment	3,386	7,629	8,000	8,000	0	
547000	Printing and Binding	55	81	100	100	0	
548001	Promotional Activities	0	125	100	400	300	
549000	Other Current Chrgs/ Oblig	247	208	300	300	0	
549004	Advertising	0	263	250	250	0	
551000	Office Supplies	858	1,077	1,000	1,000	0	
551001	Office Equipment	141	458	0	0	0	
552001	Gas, Oil & Lubricants	4,836	5,649	6,650	5,000	(1,650)	
552002	Other Operating Expenses	2,651	1,546	6,956	4,000	(2,956)	
552005	Clothing & Wearing Apparel	22	459	2,000	1,500	(500)	
554001	Publications/Memberships	54	240	0	0	0	
555001	Training/ Education	199	310	6,300	6,300	0	
555002	Conference/Seminar	325	0	400	325	(75)	
519- Other General Governmental Services							
534012	Taxes & Assessments	0	1,321	3,600	3,600	0	
543000	Utility Services	693	775	0	0	0	
Total Operating Expenditures		62,547	69,560	184,949	143,775	(41,074)	

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Land Management

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0225	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
	Expenditures (contiuned)						
515- Comprehensive Planning							
564004	GASB87 Capital Outlay - Fleet	0	100,028	0	0	0	
	Total Capital Expenditures	0	100,028	0	0	0	
571003	Lease Principal-GASB87	0	9,896	0	0	0	
572006	Lease Interest - GASB87	0	1,287	0	0	0	
	Total Debt Expenditures	0	11,183	0	0	0	
522- Fire Control							
581008	Aid to other govt - DOF	18,473	17,964	17,964	17,964	0	
	Total Grant & Aid Expenditures	18,473	17,964	17,964	17,964	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	298,787	389,713	559,476	404,783	(154,593)	-27.63%

Natural Resource Land

General Fund

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

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Natural Resource Land

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0325	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures (continued)							
515- Comprehensive Planning							
563000	Improvements Other Than Bldg						
	Hunters Ridge (Project LM00021)	0	0	55,070	55,070	0	Financial Assurance
	Princess Place (Project LM00012)	0	0	10,245	10,245	0	Financial Assurance
	Hunters Ridge (Project LM00021)	0	0	163,750	163,750	0	
	Total Capital Expenditures	0	0	229,065	229,065	0	
Total Expenditures		111,506	44,326	975,403	871,012	(104,391)	-10.70%

Overall Expenditure Increase/Decrease:

Project Totals Summary

Bulow (Project LM00005)	53,883
Graham Swamp (Project LM00008)	122,681
Haw Creek (Project LM00009)	51,052
Hunters Ridge (Project LM00021)	535,377
Malacompra (Project LM00010)	45,146
Princess Place (Project LM00012)	31,909
Tortoise Relocation (Project LM00021)	30,964
Total	871,012

Description:

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

Innovation Technology - IT Department

General Fund

Fund 1001 Div. 0403	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/-	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	621,169	723,970	942,458	559,757	(382,701)	7.40 FTE with 3.9% COLA (IT Dept Reorganization)
514000	Overtime	10,697	2,205	5,000	5,000	0	
52XXXX	Employee Benefits	221,234	263,042	397,227	242,279	(154,948)	
Total Personnel Expenditures		853,101	989,217	1,344,685	807,036	(537,649)	
531000	Professional Services	0	7,308	0	0	0	
534006	Other Contracted Services	384,713	568,251	32,550	0	(32,550)	Moved to IT Other Contracted Services
534013	IT Other Contracted Services	0	0	33,696	16,599	(17,097)	App Hosting Moved to GIS
540000	Travel/Training	3,603	1,733	6,000	500	(5,500)	Split with Cyber, GIS, & UAS
541001	Devices & Accessories	8,351	10,409	17,760	14,010	(3,750)	Headsets Moved to UAS
541002	Communications Recurring	8,679	9,202	10,488	6,624	(3,864)	Split with Cyber, GIS, & UAS
541003	Communications Install/Repair	405	1,280	500	500	0	
542000	Postage Expense	254	488	500	300	(200)	
544000	Rentals & Leases	17,557	649	19,380	96	(19,284)	Moved to Long Term IT Leases, Water Cooler Rental
544003	Long Term IT Leases	0	0	0	39,451	39,451	Copier, 7 Vehicles
545001	General Liability Ins	2,339	2,812	4,700	0	(4,700)	
545003	Vehicle Insurance	24,613	2,819	2,352	3,738	1,386	7 Vehicles
546001	Building & Equipment Repairs	38,501	22,714	45,000	0	(45,000)	Moved to IT Bldg/Equip Repairs
546003	Vehicle Repair	3,464	2,503	2,700	3,150	450	
546004	Maintenance Agreements	328,682	229,303	0	0	0	Moved to IT Maintenance Agreements
546006	Small Tools & Equipment	6,068	412	1,000	800	(200)	Support Staff Technician Tools
546008	IT Maintenance Agreements	0	17,526	445,977	305,892	(140,085)	Annual IT Maintenance Plans; Previously included GASB96
546009	IT Bldg/Equip Repairs	0	59,516	0	5,000	5,000	IT Equipment Repairs
546010	IT Sm Tools & Equipment	0	0	1,630	0	(1,630)	Moved to UAS
547000	Printing & Binding	285	136	333	150	(183)	
549002	Service Awards/Recognition	25	0	0	0	0	
549004	Advertising	0	0	100	0	(100)	
549020	IT Oth Curr Chgs & Obligations	5,581	331	36	0	(36)	
551000	Office Supplies	1,267	2,500	1,200	200	(1,000)	Split with GIS, Cyber, & IT Project Management
551001	Office Equipment	146,899	170,189	19,000	11,600	(7,400)	Computer & IT Equipment not in Replacement Fund
552001	Gas, Oil & Lubricants	5,701	4,222	4,950	4,485	(465)	
552002	Other Operating Expenses	7,087	24,349	1,774	8,672	6,898	Batteries, Toners, Cleaning Supplies, Water Cooler
552005	Clothing & Wearing Apparel	0	0	2,200	2,300	100	
552006	Data Processing Software	39,769	48,517	8,055	66,910	58,855	Licenses Upgrades for Servers
554000	Books, Publ, Subscript & Mmbshp	0	7,718	7,317	325	(6,992)	
554001	Publications/Membership	5,952	132,248	0	0	0	
554003	IT Books, Pub, Sub & Mbrshp	0	2,308	7,737	126,284	118,547	Annual Subscriptions for Apps, Websites, Switches, Etc.

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Innovation Technology - IT Department

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0403	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures (continued)							
554004	GASB 96 Subscriptions	0	0	0	170,830	170,830	IT Support Desk Software Subscription, Text Archiving
555001	Training/Educational Cost	4,635	886	2,500	2,500	0	
555002	Conference/Seminar Regist	1,125	1,175	2,000	700	(1,300)	Split with Cyber & GIS
	Total Operating Expenditures	1,045,557	1,331,505	681,435	791,616	110,181	
562000	Buildings	22,711	0	0	0	0	
564000	Equipment	9,174	29,847	0	0	0	
	Total Capital Expenditures	31,885	29,847	0	0	0	
571003	Lease Principal - GASB87	0	19,710	0	0	0	
571004	Principal Expense- GASB96	0	14,843	0	0	0	
572006	Lease Interest- GASB87	0	1,315	0	0	0	
572007	Lease Interest- GASB96	0	5	0	0	0	
	Total Debt Expenditures	0	35,873	0	0	0	
	Total Expenditures	1,930,542	2,386,442	2,026,120	1,598,652	(427,468)	Overall Expenditure Increase/Decrease: -21.10%

Innovation Technology - Geospatial Info Systems (GIS)

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0404	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	0	0	0	237,635	237,635	3.20 FTE with 3.9% COLA (IT Dept Reorganization)
52XXXX	Employee Benefits	0	0	0	104,531	104,531	
	Total Personnel Expenditures	0	0	0	342,166	342,166	
534013	IT Other Contracted Services	0	0	0	9,800	9,800	App Hosting & Consulting Fees
540000	Travel & Per Diem	0	0	0	4,000	4,000	Annual Conference Travel
541002	Communications Recurring	0	0	0	1,656	1,656	3 Cellphones
542000	Freight & Postage	0	0	0	200	200	
547000	Printing and Binding	0	0	0	175	175	
551000	Office Supplies	0	0	0	700	700	Paper for Plotter
551004	IT Office Equipment	0	0	0	4,000	4,000	Computer Equipment for GIS Operations
552002	Other Operating Expenses	0	0	0	448	448	Plotter Toners
554003	IT Books, Pub, Sub & Mbrshp	0	0	0	1,049	1,049	Annual Subscriptions
554004	GASB 96 Subscriptions	0	0	0	57,750	57,750	Annual Subscriptions - Split with E911
555001	Training and Educational Costs	0	0	0	6,000	6,000	Industry GIS Certifications
555002	Conference/Seminar Reg.	0	0	0	600	600	
	Total Operating Expenditures	0	0	0	86,378	86,378	
Total Expenditures		0	0	0	428,544	428,544	Overall Expenditure Increase/Decrease: 100.00%

Innovation Technology - IT Project Management

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0406	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	0	0	0	123,236	123,236	1.70 FTE with 3.9% COLA (IT Dept Reorganization)
52XXXX	Employee Benefits	0	0	0	56,349	56,349	
	Total Personnel Expenditures	0	0	0	179,585	179,585	
541002	Communications Recurring	0	0	0	1,104	1,104	2 Cellphones
546006	Small Tools & Equipment	0	0	0	1,000	1,000	
546009	IT Bldg/Equip Repairs	0	0	0	40,000	40,000	Access Control & Security Cameras
551000	Office Supplies	0	0	0	100	100	
552009	IT Other Operating Expenses	0	0	0	300	300	Ribbons for ID Card Printer
555001	Training and Educational Costs	0	0	0	2,500	2,500	Certifications
	Total Operating Expenditures	0	0	0	45,004	45,004	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	0	0	0	224,589	224,589	100.00%

Innovation Technology - Public Safety Software

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0407	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
525- Emergency & Disaster							
512000	Regular Salaries	190,826	266,055	256,123	253,407	(2,716)	3.35 FTE with 3.9% COLA (IT Dept Reorganization)
514000	Overtime	1,168	706	1,250	1,250	0	
52XXXX	Employee Benefits	67,669	101,512	108,102	110,500	2,398	
	Total Personnel Expenditures	259,663	368,273	365,475	365,157	(318)	
534006	Other Contracted Services	4,350	17,400	0	0	0	
546004	Maintenance Agreements	319,867	103,806	372,886	265,047	(107,839)	Annual Maintenance, Mobile Site Hosting
554003	IT Books, Pub, Sub & Mbrshp	0	0	0	26,997	26,997	Online Database Annual Subscriptions
555003	Conferences/Seminars	0	0	5,000	4,500	(500)	
	Total Operating Expenditures	324,217	121,206	377,886	296,544	(81,342)	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	583,880	489,480	743,361	661,701	(81,660)	-10.99%

Innovation Technology - Unmanned Aerial Systems (UAS)

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0409	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
519- Other Governmental Services							
512000	Regular Salaries	0	0	0	85,733	85,733	1.20 FTE with 3.9% COLA (IT Dept Reorganization)
52XXXX	Employee Benefits	0	0	0	40,423	40,423	
Total Personnel Expenditures		0	0	0	126,156	126,156	
540000	Travel & Per Diem	0	0	0	1,000	1,000	UAS Conferences & Training
541001	Devices & Acces	0	0	0	4,000	4,000	Headsets for Ground Crew
541002	Communications Recurring	0	0	0	1,512	1,512	Cellphone, Dual Sim Cards for Drones
545001	General Liability Insurance	0	0	0	1,805	1,805	Drone Insurance
546010	IT Sm Tools & Equipment	0	0	0	12,130	12,130	Batteries, Chargers, & Misc Drone Parts
548001	Promotional Activities	0	0	0	5,000	5,000	Tents with Graphics & Labeled Tablecloth
549020	IT Oth Curr Chgs & Obligations	0	0	0	50	50	Registrations
551000	Office Supplies	0	0	0	100	100	
552005	Clothing & Wearing Apparel	0	0	0	300	300	High Visibility Vests for Field Work
554003	IT Books, Pub, Sub & Mbrshp	0	0	0	13,740	13,740	Logbook, Weather, Tracking, Long Rage Subscriptions
555001	Training and Educational Costs	0	0	0	1,000	1,000	BVLOS Public Safety Certifications
555002	Conference/Seminar Reg.	0	0	0	500	500	
Total Operating Expenditures		0	0	0	41,137	41,137	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		0	0	0	167,293	167,293	100.00%

Health & Human Services - Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0504	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	210,341	359,306	335,879	352,226	16,347	5.0 FTE with 3.9% COLA
52XXXX	Employee Benefits	66,638	128,719	140,068	154,365	14,297	
Total Personnel Expenditures		276,979	488,025	475,947	506,591	30,644	
534006	Other Contracted Services	2	21	300	300	0	
540000	Travel Expenses	0	0	800	500	(300)	
541002	Communications Recurring	11,056	8,719	13,700	13,700	0	Cell Phones & Landlines
542000	Freight & Postage	0	24	0	50	50	
543000	Utilities Expense	6,801	7,035	11,500	11,500	0	
544000	Rentals and Leases	0	0	7,200	7,200	0	1 Additional Vehicle Lease
545006	Other insurance and Bonds	0	0	536	536	0	Insurance for Vehicle
546001	Building/Equipment Repairs	0	15	1,200	1,000	(200)	
546003	Vehicle Repair	0	0	400	400	0	
547000	Printing & Binding	89	21	100	100	0	
551000	Office Supplies	503	146	600	600	0	
551001	Office Equipment	365	86	500	500	0	
552001	Gas, Oil & Lube	0	0	1,000	750	(250)	
552002	Other Operating Expenses	40	699	300	700	400	
552006	Data Processing Software	20	0	0	0	0	
554001	Publications/Membership	54	0	200	200	0	
555002	Conference & Seminar Fees	0	0	800	500	(300)	
Total Operating Expenditures		18,930	16,766	39,136	38,536	(600)	
Total Expenditures		295,909	504,791	515,083	545,127	30,044	Overall Expenditure Increase/Decrease: 5.83%

Health & Human Services - Human Services

General Fund

Fund 1001 Div. 0500	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/-	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	141,596	200,127	213,742	222,082	8,340	4.0 FTE with 3.9% COLA
52XXXX	Employee Benefits	57,668	75,585	100,297	110,699	10,402	
Total Personnel Expenditures		199,264	275,713	314,039	332,781	18,742	
534006	Other Contracted Services	21	0	170	150	(20)	Interpreting Services for ADA Compliance
542000	Postage	420	501	700	700	0	
546004	Maintenance Agreements	308	642	800	800	0	
547000	Printing & Binding	21	63	100	100	0	
548001	Promotional Activities	54	0	0	0	0	
551000	Office Supplies	389	923	1,000	1,000	0	
551001	Office Equip	221	132	800	500	(300)	
552002	Other Operating Expenses	0	115	300	300	0	
554001	Publications/Memberships	0	0	200	200	0	Homeless Coalition
555001	Training/Educational Cost	0	0	500	500	0	\$125/Staff Training x 4
555002	Conference/Seminar Regist	0	0	525	525	0	Human Services Conference \$175 x 3 staff
529- Other Public Safety							
534006	Other Contracted Svcs (Sally's Safe Haven)	4,100	0	0	0	0	Contract Ended
Total Operating Expenditures		5,535	2,377	5,095	4,775	(320)	
564- Public Assistance Services							
582001	SMA Behavioral Health Services	173,300	173,300	173,300	173,300	0	
582003	Early Learning Coalition	63,200	63,200	63,200	63,200	0	
582004	Family Life Center	77,500	92,500	92,500	92,500	0	
582005	Flagler Volunteer Svcs	25,000	25,000	25,000	25,000	0	
582006	Aid to Children's Home Society	7,125	15,325	0	0	0	
582010	Flagler County Free Clinic	60,000	60,000	60,000	60,000	0	
582013	Cold Weather Shelter	3,250	2,250	24,000	24,000	0	
583007	Grace Community Food Pantry	9,000	9,000	9,000	9,000	0	
583015	Open Door Re-Entry & Recovery Ministry	6,750	9,000	9,000	9,000	0	
572- Parks and Recreation							
581001	Flagler County School Board	25,000	25,000	25,000	0	(25,000)	
582002	Boys and Girls Club	30,000	30,000	30,000	30,000	0	
Total Outside Agency Funding		480,125	504,575	511,000	486,000	(25,000)	

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Health & Human Services - Human Services

General Fund

Fund 1001 Div. 0500	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/(-)	Comments
Expenditures (continued)							
561- Hospital Services							
531002	Medicaid Reimb - Hospital/Nursing Home	1,317,134	1,332,511	1,403,784	1,403,784	0	
562- Health Services							
583010	Health Care Responsibility Act - HCRA	30,970	46,664	150,000	150,000	0	
564- Public Assistance Services							
583008	Indigent Burial	16,200	12,000	14,000	14,000	0	
	Total State Mandated Costs	1,364,304	1,391,175	1,567,784	1,567,784	0	
562- Health Services							
583009	Indigent Health Care	62,443	40,383	105,000	105,000	0	
564- Public Assistance Services							
583002	City of Palm Coast Utility Assistance	14,655	9,861	10,000	10,000	0	
583011	Emergency Asst - Utilities/Rent	121,609	143,030	145,000	145,000	0	
	Total Public Assistance	198,706	193,274	260,000	260,000	0	
Total Expenditures		2,247,935	2,367,113	2,657,918	2,651,340	(6,578)	Overall Expenditure Increase/Decrease: -0.25%

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 RESPONSIBLTY ACT - HCRA

Reimburses participating out-of-county hospitals at the Medicaid per diem rate for care provided to indigent County residents. Maximum financial obligation is \$4 per capita, all charges paid at Medicaid rates (uninsured, non-Medicaid eligible). Inpatient is max 45 days per state fiscal year, per individual, outpatient is \$1,500 limit per fiscal year.

PUBLIC ASSISTANCE FUNDING FOR HUMAN SERVICES

INDIGENT HEALTH CARE

Provides medical assistance and case management to persons whose income is below 200% of Federal poverty guidelines, who do not have resources to obtain medical care, are not eligible for any State or Federal program that provides such care and do not have sufficient third party insurance coverage.

EMERGENCY ASSISTANCE

Provides limited assistance to eligible County residents with past due rent or utility payments. Funds can also be paid toward the cost of the first month's rent to assist an individual in establishing a permanent residence. Funds can also be used toward first month's rent to assist an individual to move into a more affordable residence and/or prevent homelessness.

OUTSIDE AGENCY FUNDING FOR HUMAN SERVICES

BOYS & GIRLS CLUB

Year round (after school and summer) enrichment program for children/youth ages 6-18.

FLAGLER COUNTY FREE CLINIC

Free health care for Flagler residents who are not eligible for health insurance and are under 200% of the Federal Poverty Guidelines.

OPEN DOOR RE-ENTRY & RECOVERY MINISTRY INC.

Residential drug and alcohol abstinence-based recovery program for men and women in Flagler County. Provides case management/mentoring, counseling & meetings.

CHILDREN'S HOME SOCIETY

Family Transition Program

Family Home-based prevention/intervention services designed to keep families intact or assist in reunification.

Flagler County Independent Living Referral Program

Children's Home Society of Florida provides Flagler County young adults age 18-26 with referral services. A service designed to link Flagler county young adults with services to meet their overall well-being to include: case management, financial support, budgeting, credit building, career resources, supportive housing, and many other supportive services.

FAMILY LIFE CENTER

Emergency shelter and services for victims of domestic violence and their dependent children. Services are also provided for adult victims of sexual violence and their families.

SMA BEHAVIORAL HEALTH SERVICES

Emergency behavioral health services for adults including 24-hour screening, inpatient crisis stabilization and detox services. Residential addiction treatment for adults and adolescents. Outpatient substance abuse treatment for adolescents. Outpatient behavioral health treatment for adults including medication management, therapy and case management for individuals with severe mental illness who are arrested for minor crimes.

FLAGLER COUNTY SCHOOL BOARD

Operation and maintenance assistance for Belle Terre Swim & Racquet Club facility. Various programs are offered to members and the facility participates in the Silver Sneakers program.

GRACE COMMUNITY FOOD PANTRY

This funding subsidizes the purchase of food for the Grace Community Food Pantry operated by Pastor Charles Silano and community volunteers.

THE COLD WEATHER SHELTER

The Sheltering Tree provides those in need, whether homeless, nearly homeless or simply without heat with a safe warm shelter, food, and clothing when the weather is 40 degrees or colder (The Cold Weather Shelter). Free transportation is provided throughout the county by Flagler County Public Transportation.

FLAGLER VOLUNTEER SERVICES

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

EARLY LEARNING COALITION of FLAGLER/VOLUSIA

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

Health & Human Services - Senior Services

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0501	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	198,905	198,061	212,327	220,595	8,268	4.0 FTE with 3.9% COLA
514000	Overtime	0	25	0	0	0	
52XXXX	Employee Benefits	74,593	82,386	100,389	110,731	10,342	
Total Personnel Expenditures		273,498	280,471	312,716	331,326	18,610	
534002	Title IIIE In Home Respite	31,355	30,549	52,000	52,456	456	Grant Funded with Offsetting Revenue
534004	Title IIIB Home Services	137,098	73,336	170,000	145,886	(24,114)	Grant Funded with Offsetting Revenue
534004	ADI Home Services	34,959	24,479	194,000	194,756	756	Grant Funded with Offsetting Revenue
534005	CCE Home Services	148,785	101,390	264,000	264,384	384	Grant Funded with Offsetting Revenue
534006	Other Contracted Services	491	448	500	500	0	AHCA Required Background Screenings
541001	Communication Devices & Acces	0	328	0	770	770	
541002	Communications	324	1,664	2,000	2,000	0	3 Case Manager Monthly Cell Phone Service
542000	Postage Expense	632	582	700	700	0	
544000	Rentals & Leases	4,708	3,564	23,692	35,692	12,000	Medical Monitoring Units & Vehicle Leases
545003	Vehicle Insurance	1,092	846	1,344	1,480	136	Projected Increase
546001	Building & Equipment Repairs	145	0	100	0	(100)	
546003	Vehicle Repair	2,388	1,285	1,500	1,500	0	
546004	Maintenance Agreements	252	337	630	700	70	Projected Increase
546006	Small Tools & Equipment	0	0	500	500	0	
547000	Printing & Binding	37	188	200	200	0	Outreach Efforts and Marketing
548001	Promotional Activities	399	527	0	0	0	
549000	Other Current Chg	61,731	42,031	34,000	34,000	0	Material Aid Client Supls-Offset by Grants/Donations
549004	Advertising	0	145	0	0	0	
551000	Office Supplies	461	598	1,000	1,000	0	
551001	Office Equipment	51	1,549	100	100	0	
552001	Gas, Oil & Lube	2,723	2,099	4,000	3,000	(1,000)	
552002	Other Operating Expenses	610	906	1,700	1,500	(200)	Senior Events & Volunteer Recognition
554001	Publications/Memberships	0	314	350	350	0	
555001	Training and Educational Costs	0	0	0	500	500	
555002	Conference Registration/Training	0	0	500	0	(500)	
Total Operating Expenditures		428,241	287,166	752,816	741,974	(10,842)	
564004	GASB87 Capital Outlay - Fleet	0	33,817	0	0	0	
Total Capital Expenditures		0	33,817	0	0	0	
571003	Lease Principal - GASB87	0	3,422	0	0	0	
572006	Lease Interest - GASB87	0	448	0	0	0	
Total Debt Expenditures		0	3,871	0	0	0	

Health & Human Services - Senior Services

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0501	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
	Expenditures (continued)						
583011	Emergency Assistance	22,094	64,123	10,000	10,000	0	EHEAP Grant Funded 100%
	Total Grant & Aid Expenditures	22,094	64,123	10,000	10,000	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	723,833	669,447	1,075,532	1,083,300	7,768	0.72%

Health & Human Services - Adult Day Care

General Fund

Fund 1001 Div. 0502	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/-	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	177,720	171,728	222,914	228,092	5,178	5.0 FTE with 3.9% COLA
513000	Other Salaries & Wages	5,195	2,396	10,000	7,000	(3,000)	
52XXXX	Employee Benefits	68,871	78,960	118,341	129,578	11,237	
Total Personnel Expenditures		251,786	253,084	351,255	364,670	13,415	
534006	Contracted Services	218	295	600	600	0	Background Checks, Permit Fees, Food Hygiene
542000	Freight/Postage	0	16	200	350	150	Mailing Invoices
543000	Utilities Expense	4,134	4,243	7,500	7,500	0	
546006	Small Tools & Equipment	0	1,599	0	0	0	
547000	Printing & Binding	25	0	50	50	0	
549000	Other Current Chrgs/Oblig	255	110	200	100	(100)	
551000	Office Supplies	101	60	200	200	0	
552002	Other Operating Expenses	13,064	12,699	28,250	23,000	(5,250)	ADC meals, program/activity costs
554001	Publications/Memberships	0	42	0	50	50	
555001	Education/Training	49	225	500	500	0	Medical Staff Certifications
Total Operating Expenditures		17,846	19,289	37,500	32,350	(5,150)	
Total Expenditures		269,632	272,373	388,755	397,020	8,265	Overall Expenditure Increase/Decrease: 2.13%

Health & Human Services - Congregate & Home Delivered Meals

General Fund

Fund 1001 Div. 0503	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/(-)	Comments
Expenditures							
569- Other Human Services							
512000	Regular Salaries	37,827	52,041	58,323	61,017	2,694	1.50 FTE with 3.9% COLA
514000	Overtime	0	25	0	0	0	
52XXXX	Employee Benefits	13,255	20,664	33,107	36,891	3,784	
	Total Personnel Expenditures	51,082	72,730	91,430	97,908	6,478	
534001	Contract/FC Transp-Cong Meals	86,000	109,493	86,000	110,000	24,000	OAA Grant Funded Receiving More in FY25
534006	Contracted Services	2,778	1,050	2,500	2,500	0	Nutrition Specailist
541002	Communications Recurring	2,887	3,105	1,800	3,000	1,200	
544000	Rentals & Leases	40,500	41,700	41,700	44,200	2,500	Sr. Center Lease/Utilities
546001	Building/Equip	0	7	150	150	0	
546004	Maintenance Agreements	1,222	1,232	1,300	1,300	0	
546006	Small Tools & Equipment	253	4	700	700	0	
547000	Printing & Binding	19	0	50	50	0	
549000	Other Current Chrgs/Obligations	125	112	200	150	(50)	
551000	Office Supplies	3	0	300	300	0	
551001	Office Equip	69	0	100	75	(25)	
552002	Other Operating Expenses	116,011	138,752	170,000	170,000	0	Congregate Meals - Grant Funded
554001	Publications/Memberships	0	0	100	100	0	
	Total Operating Expenditures	249,866	295,454	304,900	332,525	27,625	
	Total Expenditures	300,948	368,184	396,330	430,433	34,103	Overall Expenditure Increase/Decrease: 8.60%

Library - Palm Coast Library

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0600	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
571 - Libraries							
512000	Regular Salaries	652,743	705,370	826,698	859,174	32,476	16.0 FTE with 3.9% COLA
514000	Overtime	252	570	1,000	1,000	0	
52XXXX	Employee Benefits	285,021	310,903	412,381	454,394	42,013	
Total Personnel Expenditures		938,016	1,016,843	1,240,079	1,314,568	74,489	
534006	Other Contracted Services	56,580	5,217	1,000	1,000	0	Courier Services
534013	IT Other Contracted Services	0	0	4,050	0	(4,050)	Music and Movie Licensing
540000	Travel Expenses	1,159	368	2,355	2,358	3	FLA Library Conference
541001	Devices and Accessories	10	405	0	0	0	
541002	Communications Recurring	7,553	6,880	3,238	4,038	800	
542000	Postage Expense	5,865	6,549	6,150	7,000	850	Priority Mail
543000	Utilities Expense	75,861	89,099	88,620	92,616	3,996	FPL, City of PC Water (Irrigation)
544000	Rentals & Leases	9,485	7,763	16,660	8,860	(7,800)	RFID, Lease Vehicle
544001	IT Rentals & Leases	0	0	1,380	1,374	(6)	Copier and Coin Bill Rental
545003	Vehicle Insurance	273	282	336	370	34	
546001	Building/Equipment Repairs	0	301	0	400	400	
546003	Vehicle Repair	48	59	400	0	(400)	
546004	Maintenance Agreements	16,218	18,986	13,800	0	(13,800)	Library Automation & Locker Maintenance
546006	Small Tools & Equipment	0	273	3,350	350	(3,000)	Passport Camera
546008	IT Maintenance Agreements	0	0	5,381	29,029	23,648	Kiosk, Automation, POS, & Website Maintenance
546010	IT Small Tools & Equipment	0	0	0	350	350	
547000	Printing & Binding	122	1,367	1,630	1,710	80	Library Cards
549000	Other Current Charges	2,588	3,631	100	7,703	7,603	
551000	Office Supplies	6,114	7,784	7,660	8,045	385	Photocopier, Camera System
551001	Office Equipment	1,611	320	500	0	(500)	
551003	IT Office Equipment	0	0	0	500	500	
552001	Gas, Oil & Lubricants	444	206	1,100	1,220	120	
552002	Other Operating Expenses	7,540	6,198	8,500	8,500	0	Materials Processing, Programs, RFID
552006	Data Processing Software	2,092	600	0	2,000	2,000	Scan App
554000	Books, Publ, Subscpt & Mmbshp	0	301	0	0	0	
554001	Publications/Memberships	1,200	1,440	3,708	3,000	(708)	Various Library Memberships
555002	Conference Registration	900	2,010	255	300	45	Legislative Moved to Admin
Total Operating Expenditures		195,660	160,040	170,173	180,723	10,550	
571003	Lease Principal - GASB 87	0	1,241	0	0	0	
272006	Lease Interest - GASB 87	0	97	0	0	0	
Total Debt Expenditures		0	1,338	0	0	0	

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Expenditures (continued)

566000 Library Materials	173,436	177,819	193,325	191,280	(2,045)	Books - Paper & Digital, Other E-Resources
Total Capital Expenditures	173,436	177,819	193,325	191,280	(2,045)	
Total Expenditures	1,307,112	1,356,040	1,603,577	1,686,571	82,994	Overall Expenditure Increase/Decrease: 5.18%

Library - Bunnell Library

General Fund

Fund 1001 Div. 0601	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/(-)	Comments
Expenditures							
571 - Libraries							
512000	Regular Salaries	65,262	81,950	92,082	96,450	4,368	2.0 FTE with 3.9% COLA
514000	Overtime	0	53	0	0	0	
52XXXX	Employee Benefits	26,870	39,835	46,986	52,223	5,237	
Total Personnel Expenditures		92,132	121,838	139,068	148,673	9,605	
534006	Other Contracted Services	0	98	0	0	0	
541002	Communications Recurring	1,528	1,455	1,800	1,800	0	Internet Access
542000	Postage	539	736	750	790	40	Priority Mail
543000	Utilities Expense	4,113	4,310	4,500	4,560	60	FPL, City of Bunnell Water
544000	Rentals & Lease	1,226	0	18,960	19,529	569	Location Rent
544001	IT Rentals & Leases	0	0	1,380	1,380	0	Copier and Coin Bill Vending
546004	Maintenance Agreements	1,300	400	1,995	0	(1,995)	Moved to IT Maint.
546006	Small Tools & Equipment	0	0	250	250	0	
546008	IT Maintenance Agreements	0	0	0	2,155	2,155	
546010	IT Small Tools & Equipment	0	0	0	250	250	
551000	Office Supplies	125	669	2,025	2,025	0	
551001	Office Equipment	0	957	200	200	0	
552002	Other Operating Expenses	948	1,660	200	300	100	General Cleaning Supplies
Total Operating Expenditures		9,779	10,285	32,060	33,239	1,179	
571003	Lease Principal - GASB 87	0	1,241	0	0	0	
272006	Lease Interest - GASB 87	0	97	0	0	0	
Total Debt Expenditures		0	1,338	0	0	0	
566000	Library Materials	20,931	9,966	24,000	18,500	(5,500)	Books - Paper & Digital, Other E-Resources
Total Capital Expenditures		20,931	9,966	24,000	18,500	(5,500)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		122,842	143,427	195,128	200,412	5,284	2.71%

County Attorney

General Fund

Fund 1001 Div. 0700	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/-	Comments
Expenditures							
514- Legal Counsel							
512000	Regular Salaries	451,594	579,979	594,842	681,613	86,771	4.0 FTE with 3.9% COLA
514000	Overtime	46	87	1,000	500	(500)	
52XXXX	Employee Benefits	161,819	239,479	270,133	307,487	37,354	
Total Personnel Expenditures		613,459	819,544	865,975	989,600	123,625	
531000	Professional Services	97,222	74,914	83,000	87,000	4,000	Legal Support
533000	Court Reporting Services	0	738	2,000	5,000	3,000	
534006	Other Contracted Services	0	42	8,750	10,000	1,250	Potential Litigation/Appraisal/Titlework
540000	Travel	333	2,449	3,000	3,000	0	FAC/FACA Travel
541001	Devices and Accessories	34	0	200	200	0	
541002	Communications Recurring	1,139	1,764	2,000	2,000	0	Cellular Service
542000	Postage Expense	144	137	250	250	0	
544000	Rentals and Leases	6	69	250	250	0	Watercooler
545006	Other Insurance & Bonds	154	0	0	0	0	
546004	Maintenance Agreements	260	512	800	0	(800)	Moved to IT Maintenance Agreements
546008	IT Maintenance Agreements	0	0	0	800	800	Copier
547000	Printing & Binding	33	0	0	0	0	
549000	Other Current Charges & Obligations	326	2,733	1,000	1,000	0	
549004	Advertising	1,418	199	300	1,000	700	Public Notice
551000	Office Supplies	0	61	500	500	0	
551001	Office Equipment	99	672	1,000	1,000	0	
552002	Other Operating Expenses	32	216	500	500	0	
552006	Data Processing Software	0	0	200	200	0	
554001	Publications/Memberships	5,987	5,816	5,455	5,135	(320)	Legal Research Subscription, FL Bar Dues
555001	Training/Educational Costs	540	1,020	1,000	3,245	2,245	
555002	Conference/Seminar Regist.	100	0	500	500	0	
Total Operating Expenditures		107,827	91,341	110,705	121,580	10,875	
Total Expenditures		721,287	910,885	976,680	1,111,180	134,500	Overall Expenditure Increase/Decrease: 13.77%

Engineering

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 0800	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
541- Road and Street Facilities							
512000	Regular Salaries	650,754	774,920	810,327	845,186	34,859	8.0 FTE with 3.9% COLA
513000	Other Salaries & Wages	0	0	5,200	0	(5,200)	
514000	Overtime	0	31	0	0	0	
52XXXX	Employee Benefits	212,646	267,699	309,761	342,796	33,035	
Total Personnel Expenditures		863,400	1,042,650	1,125,288	1,187,982	62,694	
531000	Professional Services	0	46,406	25,000	25,000	0	Various Engineering Services
534006	Other Contracted Services	491	0	500	500	0	Shredding
540000	Travel Expenses	0	2,095	3,000	3,300	300	Per Diem Average
541001	Devices and Accessories	0	0	500	500	0	
541002	Communications	548	547	800	800	0	
542000	Postage Expense	135	349	700	400	(300)	
544000	Rentals & Leases	334	0	16,368	16,368	0	Truck Lease, SUV Lease
544001	IT Rentals & Leses	0	0	700	700	0	Copier Lease
545003	Vehicle Insurance	1,092	846	1,337	2,307	970	
546001	Building/Equipment Repairs	0	38,860	385	385	0	
546003	Vehicle Repair	63	406	700	700	0	
546004	Maintenance Agreements	670	531	0	0	0	
546006	Small Tools & Equipment	0	48	400	400	0	
546008	IT Maintenance Agreements	0	0	3,000	3,000	0	Copier/Scanner Maintenance
547000	Printing & Binding	29	58	200	200	0	
549000	Other Current Charges	0	465	858	800	(58)	Permit Fees
549004	Advertising	182	822	1,400	1,400	0	Legal Ads and Notices
551000	Office Supplies	745	521	2,500	2,500	0	
551001	Office Equipment	756	668	4,120	4,000	(120)	Confrence Room Chairs
552001	Gas, Oil & Lubricants	509	699	3,000	3,000	0	
552002	Other Operating Expenses	560	1,270	1,200	1,200	0	Drinking Water
552005	Clothing & Wearing Apparel	907	0	100	100	0	Safety PPE
554001	Publications/Memberships	5,019	11,291	10,000	10,000	0	FACERS, FSBPA, ASCE & Autodesk Memberships
555001	Employee Education/Training	39	1,064	6,500	6,500	0	Training and Licenses
555002	Conference/Seminar Regist	1,650	300	2,000	2,000	0	FSBOA, APWA, FACERS Conferences
Total Operating Expenditures		13,728	107,246	85,268	86,060	792	
564000	Machinery	0	27,338	0	0	0	
564004	GASB87 Capital Outlay - Fleet	0	74,789	0	0	0	
Total Capital Expenditures		0	102,127	0	0	0	
571003	Lease Principal-Gasb 87	0	7,461	0	0	0	
572006	Lease Interest-Gasb 87	0	976	0	0	0	
Total Debt Expenditures		0	8,437	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		877,128	1,260,459	1,210,556	1,274,042	63,486	5.24%

Emergency Management

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 1000	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
525- Emergency and Disaster Relief Services							
512000	Regular Salaries	364,844	382,092	408,386	481,562	73,176	5.0 FTE with 3.9% COLA
514000	Overtime	0	3,907	0	0	0	
52XXXX	Employee Benefits	142,610	161,913	183,436	214,183	30,747	
	Total Personnel Expenditures	507,453	547,912	591,822	695,745	103,923	
534006	Other Contracted Services	91	146	1,000	1,000	0	CERT Training
540000	Travel Expense	550	683	1,000	1,500	500	Disaster Response & Workshops
541001	Communications Devices & Accessories	432	11	500	500	0	
541002	Communications Recurring	7,106	7,749	17,475	19,965	2,490	Radio User Fees
541003	Communications Install/Repair	9	0	2,500	1,000	(1,500)	
542000	Postage	101	140	500	500	0	
543000	Utilities Expense	93,246	93,410	125,712	125,700	(12)	
544000	Rentals & Leases	5,705	4,746	1,500	1,500	0	
544001	IT Rentals & Leases	0	0	4,746	4,746	0	Radio Rentals
545003	Vehicle Insurance	0	1,122	1,707	2,270	563	
546001	Building/Equipment Repairs	61	4,164	5,000	4,500	(500)	Freight Lift Maintenance
546003	Vehicle Repair	2,333	4,288	4,000	5,000	1,000	Add Trailer Repairs
546004	Maintenance Agreements	4,441	5,323	1,000	3,000	2,000	Fixed Lift & Mobile Lift Maintenance
546006	Small Tools & Equipment	1,582	81	250	250	0	
546008	IT Maintenance Agreements	0	0	5,000	5,550	550	A/V System Maintenance
547000	Printing & Binding	33	0	0	0	0	
548001	Promotional Activities	0	742	0	0	0	
549000	Other Current Chrgs & Obligation	123	599	250	3,250	3,000	EMAP Accreditation Fees
549004	Advertising	0	0	500	500	0	Required Contractual Agreement
551000	Office Supplies	102	410	1,000	1,000	0	
551001	Office Equipment	15	16	0	0	0	
552001	Gas, Oil & Lubricants	3,193	2,162	5,009	4,525	(484)	
552002	Other Operating Expenses	965	647	2,500	2,500	0	Emergency & Special Events
552005	Clothing & Wearing Apparel	0	1,948	2,000	2,000	0	Protective Gear and Uniforms
554001	Publications & Memberships	829	1,360	2,275	2,100	(175)	
555001	Training/Educational Cost	150	1,925	2,500	2,500	0	FCC & FPDM Certifications
	Total Operating Expenditures	121,068	131,671	187,924	195,356	7,432	
564000	Machinery and Equipment	0	38,740	0	0	0	
	Total Grants and Aids	0	38,740	0	0	0	
582005	Flagler Volunteer Services	12,000	12,000	12,000	13,200	1,200	Flagler Volunteer Services
	Total Grants and Aids	12,000	12,000	12,000	13,200	1,200	
	Total Expenditures	640,521	691,584	791,746	904,301	112,555	Overall Expenditure Increase/Decrease: 14.22%

Fire/Rescue - Administration

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 1120	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	927,322	1,189,325	1,278,721	1,257,396	(21,325)	13.0 FTE with 3.9% COLA
514000	Overtime	60,914	121,365	62,948	65,403	2,455	
52XXXX	Employee Benefits	470,783	653,693	730,939	725,779	(5,160)	
	Total Personnel Expenditures	1,459,020	1,964,383	2,072,608	2,048,578	(24,030)	
534006	Other Contracted Services	3	0	0	0	0	
540000	Travel and Per Diem	0	0	4,600	4,600	0	
541002	Communications Recurring	2,859	8,600	16,625	22,726	6,101	Radio User Fees (22)
541003	Communications Install/Repair	0	0	5,800	5,800	0	
544000	Rentals & Leases	0	12,888	48,000	60,000	12,000	4 Vehicle Leases
544001	IT Rentals & Leases	0	0	12,888	12,888	0	Radio Rentals
546004	Maintenance Agreements	275	0	0	0	0	
551001	Office Equipment	1,510	0	5,000	5,000	0	
552005	Clothing & Wearing Apparel	2,380	4,369	4,800	6,400	1,600	Staff Uniforms
	Total Operating Expenditures	7,027	25,857	97,713	117,414	19,701	
Total Expenditures		1,466,047	1,990,239	2,170,321	2,165,992	(4,329)	Overall Expenditure Increase/Decrease: -0.20%

Fire/Rescue

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 1100	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures							
522- Fire Control							
512000	Regular Salaries	2,152,236	3,114,196	3,126,509	2,133,626	(992,883)	Union Negotiated Rates
513001	Special Team Pay	66,150	68,700	73,200	73,200	0	
514000	Sick & Relief/Holiday Overtime	413,316	571,964	375,858	254,090	(121,768)	
514001	Scheduled Overtime	171,221	204,750	272,486	181,161	(91,325)	
515000	Firefighters Supplemental	30,235	31,030	25,200	25,200	0	
52XXXX	Employee Benefits	1,502,946	2,052,134	2,389,730	1,663,974	(725,756)	
	Total Personnel Expenditures	4,336,104	6,042,774	6,262,983	4,331,251	(1,931,732)	
531000	Professional Services	28,021	28,461	37,254	40,130	2,876	Lifescan
534006	Other Contracted Services	24,028	13,095	14,607	29,980	15,373	Inspections/Testing
534010	Governmental Services	186	9,927	0	0	0	
540000	Travel Expense	6,958	8,903	10,500	12,500	2,000	Volunteer Fire Fighter Reimbursement
541001	Devices and Accessories	2,853	2,675	1,476	1,476	0	Replacement Batteries for Radios/Pagers
541002	Communications Recurring	31,413	32,375	77,035	88,793	11,758	Radio User Fees
541003	Communications Inst/Repr	0	8	2,500	3,750	1,250	
542000	Postage Expense	300	737	1,000	1,000	0	
543000	Utilities Expense	31,794	30,664	32,576	38,731	6,155	
544000	Rentals & Leases	40,585	34,637	17,480	18,354	874	Truck Lease, Water Dispenser, Water Softener
544001	IT Rentals & Leases	0	0	29,550	0	(29,550)	
545001	General Liability Insurance	9,569	15,927	27,958	892	(27,066)	FF Cancer Coverage Moved to Insurance Division
545003	Vehicle Insurance	8,698	19,106	34,716	45,237	10,521	
546001	Bldg/Equip Repairs	8,744	19,260	22,500	22,500	0	Misc Repairs to Stations
546003	Vehicle Repair	167,187	100,960	125,000	125,000	0	
546004	Maintenance Agreements	7,245	14,309	35,677	31,057	(4,620)	Extrication, & Equipment Increase
546006	Small Tools & Equip	127,777	91,370	85,000	86,000	1,000	
546008	IT Maintenance Agreements	0	0	2,350	5,114	2,764	Copier Maintenance, CAD Reporting
547000	Printing & Binding	262	105	1,000	1,000	0	
548001	Promotional Activities	2,863	683	2,675	3,600	925	
549000	Other Current Chgs	348	7,418	11,270	11,875	605	Bunker Gear Cleaning, Alterations, & Repairs
549002	Service Awards/recognition	0	724	2,000	2,000	0	
551000	Office Supplies	932	1,534	2,000	2,000	0	
551001	Office Equipment	8,632	3,908	2,000	2,000	0	
552001	Gas, Oil & Lubricants	90,960	89,365	75,000	75,000	0	
552002	Other Operating Expenses	31,504	39,545	26,358	31,500	5,142	Jan/Vehicle Cleaning Supplies
552005	Clothing & Wearing Apparel	99,619	149,198	133,384	133,384	0	Uniforms & Bunker Gear
552006	Data Processing Software	13,977	5,030	150	0	(150)	
552007	Ambulance Drugs	11,681	1,145	0	0	0	
554001	Publications/Memberships	8,119	14,525	16,211	23,796	7,585	Training Software & RFID for Inventory

(continued on next page)

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 1100	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures (continued)							
554003	IT Books, Pub, Sub & Mbrshp	0	0	0	42,605	42,605	
555001	Training and Educational Costs	2,420	3,801	9,825	9,825	0	
555002	Conferece/Seminar Registration	3,924	1,930	5,200	6,400	1,200	
	Total Operating Expenditures	770,596	741,320	844,252	895,499	51,247	
564000	Equipment	1,327,131	1,505,513	232,300	158,000	(74,300)	See Rolling Stock Below
	Total Capital Expenditures	1,327,131	1,505,513	232,300	158,000	(74,300)	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	6,433,830	8,289,607	7,339,535	5,384,750	(1,954,785)	-26.63%

Replacement Vehicles and Equipment on Rolling Stock

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

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 1110	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures							
526- Ambulance and Rescue Services							
512000	Regular Salaries	2,101,518	3,086,352	3,126,509	4,978,459	1,851,950	Union Negotiated Rates
514000	Sick & Relief/Holiday Overtime	240,593	526,098	375,858	592,878	217,020	
514001	Scheduled Overtime	304,412	204,735	272,486	422,708	150,222	
52XXXX	Employee Benefits	1,381,886	2,001,375	2,387,480	3,850,951	1,463,471	
	Total Personnel Expenditures	4,028,410	5,818,560	6,162,333	9,844,996	3,682,663	
531000	Professional Services	63,783	58,526	67,859	70,130	2,271	Medical Director & Lifescan
534006	Other Contracted Services	237,262	279,600	173,685	176,940	3,255	Ambulance Billing
540000	Travel Expense	504	3,330	1,000	3,000	2,000	
541001	Devices and Accessories	1,205	5,216	3,382	5,882	2,500	
541002	Communications Recurring	20,643	22,350	76,160	88,793	12,633	Radio User Fees
541003	Communications Inst/Repr	1,220	4,950	2,500	3,750	1,250	
542000	Postage Expense	98	225	500	500	0	
543000	Utilities Expense	19,161	24,247	20,974	26,052	5,078	
544000	Rentals & Leases	36,898	30,271	7,370	6,770	(600)	Truck lease for new Captain
544001	IT Rentals & Leases	0	0	29,550	42,605	13,055	Moved to 554003
545001	General Liability Insurance	8,580	0	0	0	0	
545003	Vehicle Insurance	8,698	25,724	19,541	35,820	16,279	Collision Insurance
545008	Inland Marine Insurance	0	0	0	1,027	1,027	
546001	Bldg/Equip Repairs	144	2,158	2,500	2,500	0	
546003	Vehicle Repair	108,935	101,377	125,000	125,000	0	
546004	Maintenance Agreements	52,991	27,267	116,055	109,312	(6,743)	Annual ESO Interface Prev. in Data Processing
546006	Small Tools & Equipment	36,625	17,086	5,000	14,000	9,000	Equip to outfit new rescue
546008	IT Maintenance agreements	0	0	0	5,114	5,114	
547000	Printing and Binding	75	593	1,500	1,500	0	
548001	Promotional Activities	1,381	3,320	3,125	3,125	0	Community Outreach Program
549000	Other Current Chgs	1,152	8,328	26,125	26,725	600	ALS, BLS, PALS Recertification, Bunker Gear Cleaning
549002	Service Awards/Recogniton	0	210	0	0	0	
549005	Bank Analysis Fees	2,057	0	8,000	8,000	0	
549008	Write Offs/Shortages	1,494	0	0	0	0	
551000	Office Supplies	965	2,043	2,000	2,000	0	
551001	Office Equipment	2,305	7,101	2,000	2,000	0	
552001	Gas, Oil & Lubricants	94,698	93,066	75,000	75,000	0	
552002	Other Operating Expenses	16,998	28,069	19,975	35,175	15,200	Oxygen, Janitorial Supplies, Household Items
552005	Clothing & Wearing Apparel	16,020	46,296	37,973	37,973	0	Staff Uniforms
552006	Data Processing Software	35,050	33,600	0	0	0	Moved to Maintenance Agreements
552007	Ambulance Drugs	211,147	299,710	231,000	265,000	34,000	Supplies & Drugs to Stock Vehicles
554001	Publications/Memberships	13,769	11,350	14,155	21,598	7,443	Training Software & RFID for Inventory

(continued on next page)

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 1110	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
555001	Traing and Ecuational Costs	15,332	56,488	77,625	77,625	0	
555002	Confence/Seminar Registration	0	1,634	3,900	4,675	775	
	Total Operating Expenditures	1,009,189	1,194,133	1,153,454	1,277,591	124,137	
	Expenditures (continued)						
564000	Equipment	28,884	25,349	1,285,000	1,328,800	43,800	See Rolling Stock Below
	Total Capital Expenditures	28,884	25,349	1,285,000	1,328,800	43,800	

Overall Expenditure Increase/Decrease:

Total Expenditures	5,066,482	7,038,041	8,600,787	12,451,387	3,850,600	44.77%
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Rolling Stock

Proposed Replacement

	Cost	Existing Equipment
6x12 Open Trailer	5,000	Ref #1038
Wave Runner	16,000	Ref #9108
Wave Runner	16,000	Ref #9109
Jetski Trailer	1,800	Ref #9155
Rescue	430,000	Ref #10094
Rescue	430,000	
Rescue	430,000	
Total	1,328,800	

Fire/Rescue - Flight Operations

General Fund

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

Ag Extension Services

General Fund

Fund 1001 Div. 1200	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/-	Comments
Expenditures							
537- Conservation and Resource Management							
512000	Regular Salaries	146,705	194,006	278,283	256,758	(21,525)	6.60 FTE with 3.9% COLA
514000	Overtime	0	0	1,000	1,000	0	
52XXXX	Employee Benefits	30,308	38,747	86,657	95,996	9,339	
Total Personnel Expenditures		177,012	232,752	365,940	353,754	(12,186)	
534006	Other Contracted Services	10,072	15,537	20,621	23,347	2,726	
540000	Travel/Training	1,618	1,415	3,750	3,750	0	
541001	Devices and Accessories	0	17	125	125	0	
541002	Communications Recurring	11,550	9,612	8,928	9,408	480	
542000	Postage Expense	300	68	0	0	0	
543000	Utilities Expense	14,693	16,349	17,280	18,000	720	
545003	Vehicle Insurance	546	846	672	740	68	
546001	Building/Equipment Repairs	0	335	950	950	0	
546003	Vehicle Repair	345	925	1,000	1,000	0	
546004	Maintenance Agreements	1,662	1,884	0	0	0	
546006	Small Tools & Equipment	124	1,087	1,100	1,100	0	
546008	IT Maintenance Agreements	0	0	1,884	1,884	0	
547000	Printing & Binding	0	127	300	300	0	
549000	Other Current Charges	118	654	70	70	0	
551000	Office Supplies	539	911	1,986	1,986	0	
551001	Office Equipment	228	4,689	5,450	5,450	0	
552001	Gas, Oil & Lube	427	1,759	1,980	1,980	0	
552002	Other Operating Expenses	2,509	3,843	4,275	4,275	0	
554001	Publications/Memberships	585	1,286	1,415	1,415	0	
555001	Training/Educational Cost	0	25	150	150	0	
555002	Conference/Seminar Registration	0	1,689	3,230	3,230	0	
Total Operating Expenditures		45,317	63,057	75,166	79,160	3,994	
564000	Machinery and Equipment	34,906	0	0	0	0	
Total Capital Expenditures		34,906	0	0	0	0	
Total Expenditures		257,235	295,810	441,106	432,914	(8,192)	Overall Expenditure Increase/Decrease: -1.86%

General Services - Administration

General Fund

Fund 1001 Div. 1400	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/(-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	400,151	454,427	665,371	644,988	(20,383)	8.0 FTE with 3.9% COLA
514000	Overtime	3,555	2,037	4,600	4,600	0	
52XXXX	Employee Benefits	161,154	193,543	303,928	304,109	181	
Total Personnel Expenditures		564,860	650,007	973,899	953,697	(20,202)	
534006	Other Contracted Services	468	0	0	0	0	
540000	Travel	0	0	620	470	(150)	Toll Bridge
541001	Devices and Accessories	274	30	150	450	300	Replacement Devices
541002	Communications	1,281	1,948	2,620	3,312	692	6 Cellphones
542000	Postage Expense	138	70	200	150	(50)	
544000	Rentals & Leases	1,989	1,069	1,000	1,152	152	Employee Uniforms
545003	Vehicle Insurance	300	310	705	1,850	1,145	5 Vehicles
546003	Vehicle Repair	1,500	1,895	2,000	1,500	(500)	Basic Service
546004	Maintenance Agreements	3,272	3,418	2,580	0	(2,580)	Moved to IT Maintenance
546006	Small Tools & Equipment	0	0	325	100	(225)	
546008	IT Maintenance Agreements	0	0	0	2,772	2,772	Copier Usage Based on IT Projection
547000	Printing & Binding	27	1,046	250	1,200	950	
548001	Promotional Activities	0	0	0	1,000	1,000	Promotional Event Items
549000	Oth Curr Chgs and Obligations	0	319	0	0	0	
551000	Office Supplies	1,554	2,589	2,500	2,500	0	
551001	Office Equipment	4,048	401	2,000	3,500	1,500	Replacement Chairs, Desks, Etc
552001	Gas, Oil & Lubricants	4,917	4,383	6,525	2,500	(4,025)	Based on 2yr Actuals
552002	Other Operating Expenses	509	8	200	200	0	
554001	Publications/Memberships	0	0	500	500	0	
555001	Training/Educational Cost	0	50	3,500	3,500	0	
555002	Conference/Seminar Regist	0	0	2,000	2,000	0	FGFOA, FAC
Total Operating Expenditures		20,279	17,535	27,675	28,656	981	
564004	GASB87 Capital Outlay - Fleet	0	44,038	0	0	0	
Total Capital Expenditures		0	44,038	0	0	0	
571003	Lease Principal-Gasb87	0	4,643	0	0	0	
572006	Lease Interest Gasb 87	0	505	0	0	0	
Total Debt Expenditures		0	5,148	0	0	0	
Total Expenditures		585,139	716,729	1,001,574	982,353	(19,221)	Overall Expenditure Increase/Decrease: -1.92%

General Services - Fleet Management

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 1405	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	437,209	439,795	474,596	508,331	33,735	9.0 FTE with 3.9% COLA
514000	Overtime	6,441	7,925	5,500	5,500	0	
52XXXX	Employee Benefits	184,665	190,509	236,131	259,939	23,808	
Total Personnel Expenditures		628,316	638,229	716,227	773,770	57,543	
534006	Other Contracted Services	7,802	8,345	10,000	10,000	0	Disposal of Waste Oil, Tank Cleaning, Fuel Polishing
540000	Travel Expenses	57		150	1,000	850	
541001	Devices and Accessories	0		0	2,000	2,000	Tablets and workstations
541002	Communications Recurring	2,704	2,575	5,680	6,577	897	Cell Phones & Radio User Fees
542000	Postage	41	134	50	100	50	
544000	Rentals & Leases	5,183	5,361	19,500	28,488	8,988	Uniforms, Towels & Lease Vehicle
544001	IT Rentals & Leases	0		870	870	0	Radio Rentals
545003	Vehicle Insurance	2,075	2,143	2,217	2,442	225	6 Vehicles
546001	Building/Equipment Repairs	6,073	5,527	10,000	20,000	10,000	Based on Two Year Actuals
546003	Vehicle Repair	422,073	210,003	30,000	30,000	0	
546004	Maintenance Agreements	0	4,438	13,500	10,000	(3,500)	Lift Maintenance, Fuel Management System
546006	Small Tools & Equip	2,371	12,750	8,000	8,000	0	
546008	IT Maintenance Agreements	0	0	1,500	0	(1,500)	
547000	Printing & Binding	32	0	0	0	0	
549000	Other Current Charges	8	0	50	50	0	
549004	Advertising	0	0	100	0	(100)	
551000	Office Supplies	141	82	300	300	0	
551001	Office Equipment	0	145	500	2,500	2,000	Items for Renovated Offices
552001	Gas, Oil & Lubricants	(3,942)	23,982	20,750	19,550	(1,200)	1,100 unleaded @ \$2.50/gal & 4,800 diesel @ \$3.50/gal
552002	Other Operating Expenses	4,082	2,474	4,000	4,000	0	
552006	Data Processing Software	900	5,088	7,800	5,000	(2,800)	Diagnostic Testing & Fuel Management
554001	Publications/Memberships	950	2,050	1,200	1,200	0	
555001	Training/Educational Cost	0	0	800	1,200	400	
Total Operating Expenditures		450,551	285,098	136,967	153,277	16,310	
564000	Machinery and Equipment	0	29,627	50,000	0	(50,000)	
Total Capital Expenditures		0	29,627	50,000	0	(50,000)	
Total Expenditures		1,078,866	952,954	903,194	927,047	23,853	Overall Expenditure Increase/Decrease: 2.64%

General Services - Public Transportation

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 1410	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/(-)	Comments
Expenditures							
544- Mass Transit Systems							
512000	Regular Salaries	889,270	956,040	1,238,065	1,324,661	86,596	32.85 FTE with 3.9% COLA
514000	Overtime	106,006	134,161	17,600	17,600	0	
52XXXX	Employee Benefits	468,284	508,174	717,099	806,761	89,662	
Total Personnel Expenditures		1,463,560	1,598,375	1,972,764	2,149,022	176,258	
531000	Professional Services	85,413	135	82,500	65,500	(17,000)	Section 5307 Grant Submission Guidance
534006	Other Contracted Services	4,556	2,144	10,550	6,270	(4,280)	Fire Extinguishers, Pest Control
540000	Travel/Training	3,071	536	3,700	3,820	120	
541001	Devices & Accessories	0	6,995	0	1,000	1,000	Tablets for Additional Grant Funded Vehicles
541002	Communications Recurring	14,821	16,757	49,270	54,189	4,919	Radio User Fees
541003	Communications Installation & Repairs	1,050	3,250	1,000	1,000	0	
542000	Postage Expense	169	528	250	600	350	
544000	Rentals & Leases	18,753	20,208	23,760	9,000	(14,760)	Uniforms
544001	IT Rentals & Leases	0		10,822	10,825	3	Radio Rentals
545003	Vehicle Insurance	30,500	22,754	23,615	28,103	4,488	
546001	Building/Equip Repairs	0		300	0	(300)	
546003	Vehicle Repair	125,803	136,511	140,000	140,000	0	
546004	Maintenance Agreements	24,273	41,015	0	55,000	55,000	Software & Licensing
546006	Small Tools & Equipment	228	149	300	300	0	
546008	IT Maintenance Agreements	0	0	27,900	660	(27,240)	Copier
547000	Printing & Binding	106	194	500	500	0	
549000	Other Current Charges/Oblig	751	102	4,000	1,000	(3,000)	FDOT Medical Cards, CDL Lincese, Tag Registration
549002	Service Awards/Recognition	60	0	0	500	500	Employee Recognition
549004	Advertising	30	0	300	100	(200)	Legal Notices
551000	Office Supplies	615	359	600	600	0	
551001	Office Equipment	1,353	50	1,000	750	(250)	
552001	Gas, Oil & Lubricants	307,735	247,525	297,000	300,000	3,000	10,000/mnth @ \$2.50gal
552002	Other Operating Expenses	459	544	4,150	500	(3,650)	Vehicle Supplies
552005	Clothing & Wearing Apparel	0	29	0	0	0	
554001	Publications/Memberships	350	27,890	0	0	0	
555001	Training/Educational Cost	1,357	328	2,000	2,000	0	
555002	Conference/Seminar Registration	550	0	1,000	2,000	1,000	
Total Operating Expenditures		622,005	528,002	684,517	684,217	(300)	
Total Expenditures		2,085,565	2,126,377	2,657,281	2,833,239	175,958	Overall Expenditure Increase/Decrease: 6.62%

General Services - Facilities Management

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 1415	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+/-	Comments
Expenditures							
519- Other General Governmental Services							
512000	Regular Salaries	868,978	1,070,085	1,190,738	1,463,074	272,336	27.0 FTE with 3.9% COLA
514000	Overtime	55,492	54,001	37,700	37,700	0	
52XXXX	Employee Benefits	423,404	521,823	671,045	806,141	135,096	
	Total Personnel Expenditures	1,347,874	1,645,909	1,899,483	2,306,915	407,432	
531000	Professional Services	2,818	7,330	65,000	37,500	(27,500)	Engineering/Architect Design
534006	Other Contracted Services	690,205	626,127	694,590	812,302	117,712	Janitorial, Landscaping, JC Security
534010	Governmental Services	0	0	2,000	2,000	0	Staff Time
540000	Travel Expenses	60	60	150	150	0	Bridge Tolls
541001	Devices and Accessories	18	90	150	1,000	850	Replacement Devices
541002	Communications Recurring	20,453	18,756	19,296	22,760	3,464	
541003	Communications Install/Repair	0	619	0	0	0	
542000	Postage	1	0	100	100	0	
543000	Utilities Expense	753,528	508,822	450,000	625,000	175,000	Based on Two Year Actuals
544000	Rentals & Leases	10,021	17,120	155,000	192,600	37,600	Uniforms, Equipment, & Truck Leases
545003	Vehicle Insurance	12,137	11,372	12,117	14,100	1,983	
545004	Property/Casualty Insurance	36,423	41,474	48,274	75,000	26,726	Historic Courthouse
546001	Building/Equipment Repairs	302,263	378,221	350,000	500,000	150,000	Based on Actuals
546003	Vehicle Repair	61,019	32,071	34,800	39,000	4,200	
546004	Maintenance Agreements	32,643	47,376	53,631	93,000	39,369	
546006	Small Tools & Equipment	23,359	34,020	36,000	24,000	(12,000)	
546008	IT Maintenance Agreements	0	0	6,200	7,000	800	X-ray & UPS Maintenance
547000	Printing & Binding	0	152	200	100	(100)	
549000	Other Current Charges	50,126	10,832	60,000	50,000	(10,000)	Based on Actuals
549002	Service Awards/Recognition	0	0	0	500	500	
549003	Landfill Tipping Fees	3,939	1,454	15,000	10,000	(5,000)	
549004	Advertising	0	145	100	100	0	
549022	Lease Penalty	0	3,148		0		
551000	Office Supplies	741	1,520	1,200	1,200	0	
551001	Office Equipment	803	1,449	2,000	2,500	500	Based on Actuals
552001	Gas, Oil & Lubricants	94,719	83,060	80,805	83,100	2,295	
552002	Other Operating Expenses	51,163	67,002	79,000	20,000	(59,000)	Janitorial Supplies Included in Contracts
552005	Clothing & Wearing Apparel	48	316	500	500	0	
552006	Data Processing Software	0	0	0	0	0	Based on Actuals
554001	Publications and Memberships	189	454	200	200	0	
555001	Training/Conference	1,648	103	1,800	1,800	0	
555002	Conference/Seminar Registration	0	0	0	2,000	2,000	
	Total Operating Expenditures	2,148,325	1,893,092	2,168,113	2,617,512	449,399	

General Services - Facilities Management

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 1415	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
	Expenditures (continued)						
563000	Infrastructure	38,810	0	0	0	0	
564000	Machinery & Equipment	88,202	0	120,000	20,500	(99,500)	VFD Replacement & See Rolling Stock Below
564004	GASB87 Capital Outlay-Fleet	0	530,337	0	0	0	
	Total Capital Expenditures	127,012	530,337	120,000	20,500	(99,500)	
571003	Lease Principal-Gasb87	0	54,397	0	0	0	
572006	Lease Interest Gasb 87	0	6,602	0	0	0	
	Total Debt Expenditures	0	60,999	0	0	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	3,623,212	4,130,337	4,187,596	4,944,927	757,331	18.09%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Root Grapple	4,000	Ref #1090
Bearcat Chipper	8,500	Ref #8699
Total	12,500	

General Services - Government Services Building (GSB)

General Fund

Fund 1001 Div. 1416	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/(-)	Comments
Expenditures							
519- Other General Governmental Services							
534006	Other Contracted Services	185,814	173,999	183,771	272,107	88,336	Janitorial, Landscaping, HVAC, Security
534013	IT Other Contracted Services	0	0	700	0	(700)	Based on Actuals
541001	Communications Devices & Acces	18,393	90	0	0	0	
541002	Communications Recurring	0	0	600	720	120	
541003	Communications Install/Repair	2,000	0	0	0	0	
543000	Utilities Expense	316,721	341,946	315,696	391,500	75,804	Based on Actuals
544000	Rentals & Leases	2,742	187	5,000	5,000	0	
545004	Property/Casualty Insurance	0	169,549	332,678	300,500	(32,178)	
546001	Building/Equipment Repairs	77,670	89,341	194,718	167,500	(27,218)	Elevator & HVAC Repairs, Chiller Maintenance
546004	Maintenance Agreements	51,159	53,766	70,740	73,600	2,860	
546006	Small Tools & Equipment	75	654	400	350	(50)	
546009	IT Bldg/Equip Repairs	0	0	13,800	0	(13,800)	
547000	Printing and Binding	0	250	0	0	0	
549000	Other Current Charges/Oblig	1,563	259	255	300	45	
551001	Office Equipment	36,406	9,246	0	0	0	
551003	IT Office Equipment	0	0	2,000	0	(2,000)	
552001	Gas, Oil & Lubricants	0	0	1,400	1,400	0	
552002	Other Operating Expenses	8,888	11,222	17,000	5,900	(11,100)	HVAC Filters, Mulch, Plants, Etc.
552006	Data Processing Software	0	0	0	0	0	
Total Operating Expenditures		701,431	850,510	1,138,758	1,218,877	80,119	
562000	Buildings	0	0	0	0	0	
564000	Equipment	36,029	0	25,000	23,500	(1,500)	Heater & Motor Replacement, VFD Replacement
Total Capital Expenditures		36,029	0	25,000	23,500	(1,500)	
Total Expenditures		737,460	850,510	1,163,758	1,242,377	78,619	Overall Expenditure Increase/Decrease: 6.76%

General Services - Recreation Facilities

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 1440	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	544,220	571,915	673,755	703,976	30,221	15.0 FTE with 3.9% COLA
514000	Overtime	39,462	33,906	10,600	10,600	0	
52XXXX	Employee Benefits	256,729	282,343	392,177	412,555	20,378	
Total Personnel Expenditures		840,411	888,163	1,076,532	1,127,131	50,599	
531000	Professional Services	45	0	2,500	7,500	5,000	Future Design, Inspections
534006	Other Contracted Services	257,731	253,212	276,122	276,122	0	Grounds Maintenance, Turf Treatment, Custodial
534010	Governmental Services	0	100	2,000	1,000	(1,000)	Road & Bridge Staff Time
540000	Travel/Training	20	160	200	200	0	Toll Bridge
541001	Devices and Accessories	91	4,139	620	620	0	
541002	Communications Recurring	11,610	14,296	26,510	19,358	(7,152)	Cell Phones & Radio User Fees
542000	Postage	191	65	200	150	(50)	
543000	Utilities Expense	157,736	159,664	178,509	181,915	3,406	
544000	Rentals & Leases	22,022	18,598	119,788	137,930	18,142	Portable Toilets, Uniforms, & Truck Leases
544001	IT Rentals & Leases	0	0	2,659	2,659	0	Radio Rentals
545003	Vehicle Insurance	10,068	8,753	11,229	15,044	3,815	
545008	Inland Marine Insurance	0	0	0	2,706	2,706	
546001	Bldg/Equipment Repairs	74,175	144,132	138,000	175,000	37,000	Additonal Repairs & Increased Material Costs
546003	Vehicle Repair	49,306	38,924	57,700	40,000	(17,700)	
546004	Maintenance Agreements	520	780	0	750	750	
546006	Small Tools & Equipment	14,633	23,956	21,000	20,000	(1,000)	
547000	Printing & Binding	860	10,079	2,000	1,500	(500)	
548001	Promotional Activities	0	0	2,000	2,000	0	
549000	Other Current Charges	10,493	23,183	6,586	8,000	1,414	
549003	Landfill Tipping Fees	6,477	4,480	10,000	7,500	(2,500)	
549004	Advertising	424	127	500	500	0	
549008	Write Offs/Shortages	(200)	0	0	0	0	
549020	IT Oth Curr Chgs & Obligations	0	0	8,630	0	(8,630)	Moved from Other Current Charges
549022	Lease Penalty	0	3,148	0	0	0	
551000	Office Supplies	780	102	1,000	500	(500)	
551001	Office Equipment	80	225	400	1,500	1,100	
552001	Gas, Oil & Lubricants	66,821	62,997	75,992	73,500	(2,492)	
552002	Other Operating Expenses	92,263	89,493	135,000	127,500	(7,500)	Turf Supplies, Park Grounds Supplies, & Signs
552005	Clothing & Wearing Apparel	556	164	750	600	(150)	
552006	Data Processing Software	9,855	0	0	0	0	
554001	Publications/Memberships	30	10,347	12,000	10,350	(1,650)	
555001	Training/Educational Cost	824		900	900	0	

(continued on next page)

General Services - Recreation Facilities

General Fund

Fund 1001 Div. 1440	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/-	Comments
Expenditures (continued)							
574- Special Events							
534006	Other Contracted Services	19,750	0	0	0	0	Native American Festival New Agreement
547000	Printing & Binding	415	0	0	0	0	
548001	Promotional Activities	1,425	0	0	0	0	
549000	Other Current Charges	117	0	0	0	0	
	Total Operating Expenditures	809,116	871,124	1,092,795	1,115,304	22,509	
572- Parks and Recreation							
564000	Machinery & Equipment	102,788	27,089	0	400,268	400,268	See Rolling Stock Below
564004	GASB 87 Capital Outlay-Fleet	0	361,656	0	0	0	
	Total Capital Expenditures	102,788	388,745	0	400,268	400,268	
571003	Lease Principal-Gasb87	0	36,387	0	0	0	
572006	Lease Interest Gasb 87	0	4,719	0	0	0	
	Total Debt Expenditures	0	41,106	0	0	0	
581001	Aid/Contribution - School Board	169,000	169,000	169,000	169,000	0	Youth Center per ILA
581013	City of Palm Coast	0	91,157	0	0	0	
	Total Grant & Aid Expenditures	169,000	260,157	169,000	169,000	0	
Total Expenditures		1,921,315	2,449,294	2,338,327	2,811,703	473,376	Overall Expenditure Increase/Decrease: 20.24%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
950G Loader	245,000	Ref #0772
Tractor	32,000	Ref #1026
Tiller	2,500	Ref #1044
6x16 Flatbed Trailer	2,500	Ref #1064
6x16 Flatbed Trailer	2,500	Ref #1065
Dump Trailer	11,000	Ref #1066
18ft Flat Bed Trailer	5,500	Ref #1068
Infield Groomer Implement	5,500	Ref #8545
Mower 3815	20,000	Ref #9005
48" Scag Mower	9,500	Ref #9101
Topdresser Propass 200	19,000	Ref #9333
Workman ATV	14,500	Ref #9334
Toro Sand Pro	30,768	
Total	400,268	

General Services - Vessel Registration

General Fund

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

General Services - Carver Center

General Fund

Fund 1001 Div. 1442	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/(-)	Comments
Expenditures							
572- Parks and Recreation							
534006	Other Contracted Services	458	1,088	22,171	24,543	2,372	
534013	IT Other Contracted Services	0	0	120	0	(120)	
543000	Utilities Expense	27,638	35,211	40,000	40,350	350	
546001	Building/Equipment Repairs	500	699	2,000	2,000	0	
546006	Small Tools & Equipment	0	0	500	500	0	
552002	Other Operating Expenses	0	431	0	0	0	
552002	Other Operating Expenses	0	0	700	500	(200)	
	Total Operating Expenditures	28,596	37,429	65,491	67,893	2,402	
581001	Grants/Aids/Contributions	94,909	97,500	97,500	97,500	0	Staffing per ILA
	Total Grant & Aid Expenditures	94,909	97,500	97,500	97,500	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		123,505	134,929	162,991	165,393	2,402	1.47%

General Services - Bull Creek Fish Camp

General Fund

Fund 1001 Div. 1443	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/-	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	26,479	10,642	17,243	17,524	281	0.50 FTE with 3.9% COLA
514000	Overtime	2,605	742	700	700	0	
52XXXX	Employee Benefits	14,098	5,539	11,367	12,361	994	
	Total Personnel Expenditures	43,183	16,924	29,310	30,585	1,275	
531000	Professional Services	0	4,995	0	0	0	
534006	Other Contracted Services	17,699	15,456	17,801	21,521	3,720	Pest Control, Water Quality Testing, Septic Tank Cleaning
541002	Communications Recurring	1,349	1,241	1,400	492	(908)	1 Ranger Cell Phone
543000	Utilities Expense	10,716	6,853	11,000	11,000	0	Marina, Restroom, Street Light Based on Actuals
544000	Rentals & Leases	269	5,928	240	330	90	Uniforms
546001	Building/Equipment Repairs	1,351	4,637	9,000	9,000	0	
546006	Small Tools & Equipment	0	0	50	0	(50)	
547000	Printing & Binding	60	208	100	0	(100)	
549000	Other Current Charges/Oblig	3,380	30,383	3,450	3,450	0	Boat Slips, Permits, Water/Sewage Treatment
549003	Landfill Tipping fees	0	6,508	0	0	0	
549008	Write Offs/Shortages	200	0	0	0	0	
552002	Other Operating Expenses	430	777	4,500	750	(3,750)	
	Total Operating Expenditures	35,454	76,986	47,541	46,543	(998)	
562000	Buildings	0	10,194	0	0	0	
	Total Capital Expenditures	0	10,194	0	0	0	
Total Expenditures		78,637	104,103	76,851	77,128	277	Overall Expenditure Increase/Decrease: 0.36%

General Services - Princess Place

General Fund

Fund 1001 Div. 1444	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/(-)	Comments
Expenditures							
572- Parks and Recreation							
512000	Regular Salaries	78,284	193,621	246,791	271,969	25,178	5.50 FTE with 3.9% COLA
514000	Overtime	8,174	14,346	3,500	3,500	0	
52XXXX	Employee Benefits	42,398	84,557	136,104	152,315	16,211	
Total Personnel Expenditures		128,856	292,523	386,395	427,784	41,389	
534006	Other Contracted Services	16,501	23,839	17,074	17,074	0	Pest Control, Septic Tank Services, Tree & Stump Removal
534010	Governmental Services	0	1,507	0	0	0	
541001	Communications Devices & Acces	0	39	0	0	0	
541002	Communications Recurring	2,099	2,080	2,736	3,624	888	
543000	Utilities Expense	9,181	10,725	11,100	11,100	0	
544000	Rentals & Leases	6,774	9,028	7,080	7,919	839	Uniforms & Portable Toilet
546001	Building/Equipment Repairs	18,238	25,308	70,000	50,000	(20,000)	
546003	Vehicle Repair	1,023	813	1,200	1,200	0	
546006	Small Tools & Equipment	1,805	1,932	4,500	2,500	(2,000)	
547000	Printing & Binding	210	1,762	2,000	2,000	0	Trail Maps, Brochures, & Signs
549000	Other Current Chrgs/Oblig	181	50	200	200	0	Based on Actuals
551000	Office Supplies	29	389	400	400	0	
551001	Office Equipment	0	2,669	150	150	0	
552001	Gas, oil & Lubricants	0	23	50	50	0	Based on Actuals
552002	Other Operating Expenses	3,656	4,993	7,500	7,500	0	Cleaning Supplies, Sod, & Shell Materials
552005	Clothing & Wearing Apparel	62	222	150	2,500	2,350	
Total Operating Expenditures		59,758	85,376	124,140	106,217	(17,923)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		188,614	377,900	510,535	534,001	23,466	4.60%

General Services - Princess Place Eco-Cottages

General Fund

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

Pooled Expenditures

General Fund

Fund 1001 Div. 4900	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/-	Comments
Expenditures							
513- Financial and Administrative							
531000	Professional Services	29,541	92,927	34,000	90,000	56,000	Investment Advisory & Custodial Fees
532000	Accounting and Auditing	210,000	225,879	224,000	280,000	56,000	Audit Services
534006	Other Contracted Services	10,962	22,644	0	15,000	15,000	PA Charges
542000	Postage	42,066	40,840	47,500	62,000	14,500	PA \$47.5K/TC \$14.5K
549000	Other Current Charges	0	0	1,000,000	1,000,000	0	Strategic Plan Initiatives
519- Other General Governmental Services							
525000	Unemployment Comensation	(4,211)	0	0	0	0	
534006	Other Contracted Services	0	7,100	17,500	22,500	5,000	PA TRIM Independent Contractor Fees, DAC
534012	Taxes & Assessments	3,372	0	0	0	0	
541002	Communications Recurring	100,741	80,272	116,800	78,300	(38,500)	Internet - Co,SOE,Tax Coll,FCSO, Local Phone Svc - SOE
544000	Rentals and Leases	0	2,877	0	0	0	
546003	Vehicle Repair	16,577	16,756	20,000	20,000	0	City of Flagler Beach Repairs Offset by Revenue
549000	Oth Curr Chgs and Obligations	0	935	0	0	0	
549004	Advertising	1,235	85	2,000	2,000	0	Public Notice Regarding Outstanding Checks
549005	Bank Analysis Fees	34,679	0	35,000	0	(35,000)	
549008	Write Offs/Shortages	246	0	0	0	0	
552001	Gas, Oil & Lubricants	808,207	711,678	750,000	750,000	0	Fuel Purchases to O/S Agencies (Sheriff)-Offset by Rev.
552002	Other Operating Expenses	685	4,942	0	0	0	
554000	Books, Publ, Subsrpt & Mmbshp	0	48,000	3,600	3,600	0	
581013	City of Palm coast	0	10,000	0	0	0	
521- Law Enforcement							
541002	Communications Recurring	78,192	0	0	0	0	
544000	Rentals & Leases	200,439	0	0	0	0	
523- Detention and/or Correction							
531003	Medical Services - Prisoner	851,294	461,870	500,000	500,000	0	Inmate Medical Services
525- Emergency and Disaster Relief Services							
541002	Communications Recurring	7,920	8,580	48,125	68,178	20,053	User Fees for Go Kits
544000	Rentals and Leases	33,146	33,146	0	0	0	Moved to IT Rentals and Leases
544001	IT Rentals and Leases	0	0	33,147	33,147	0	Radio Rentals for Go Kits
549000	Other Current Charges	86,986	3,903	0	0	0	
535- Sewer/Wastewater Services							
549000	Other Current Charges	0	299,810	0	0	0	
562- Health Services							
546001	Building/Equipment Repairs	0	5,800	0	0	0	
Total Operating Expenditures		2,512,079	2,078,044	2,831,672	2,924,725	93,053	

(continued on next page)

Pooled Expenditures

General Fund

Fund 1001 Div. 4900	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/-	Comments
Expenditures (continued)							
526- Ambulance & Rescue Services							
564000	Machinery and Equipment	0	309,495	0	0	0	
562- Health Services							
564000	Machinery and Equipment	0	62,128	0	0	0	
	Total Capital Expenditures	0	371,623	0	0	0	
562- Health Services							
581005	Aid to Health Department	275,000	207,072	275,000	275,000	0	
583012	Flagler Humane Society	237,076	257,730	284,280	303,830	19,550	Animal Control Services
572- Parks and Recreation							
581006	Aid to Flagler Beach - Lifeguards	87,285	89,678	98,645	103,807	5,162	Estimated CPI Increase
590- Proprietary - Other Non-Operating Disbursements							
581001	Aid to School Board - Driver Education	0	0	30,000	121,187	91,187	Dori Slosberg
689- Other Circuit Court- Juvenile							
581003	Juvenile Justice - Detention	222,006	222,503	297,735	305,000	7,265	Juvenile Detention Svcs - Increase Based on State FY
	Total Grant and Aid Expenditures	821,367	776,982	985,660	1,108,824	123,164	
517- Debt Service Payments							
571001	Principal	0	0	250,000	195,000	(55,000)	Helicopter
572002	Interest	0	0	60,000	149,780	89,780	Tax Anticipation Note & Helicopter
573000	Other Debt Service Cost	0	0	25,000	25,000	0	Tax Anticipation Note - Admin Fees
	Total Debt Service	0	0	335,000	369,780	34,780	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	3,333,446	3,226,649	4,152,332	4,403,329	250,997	6.04%

Tax Increment Financing

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 4901	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
519- Other General Government							
581010	City of Flagler Beach CRA	222,039	270,185	312,829	351,386	38,557	
581011	City of Palm Coast CRA	1,501,980	1,652,984	1,872,071	1,882,618	10,547	
581014	Town of Marineland CRA	42,937	48,686	52,823	57,151	4,328	
581028	City of Bunnell - CRA	0	0	26,756	64,531	37,775	
	Total Grant and Aid Expenditures	1,766,956	1,971,855	2,264,479	2,355,686	91,207	
Total Tax Increment Financing Expenditures		1,766,956	1,971,855	2,264,479	2,355,686	91,207	Overall Expenditure Increase/Decrease: 4.03%

1. Flagler Beach CRA

Description	Amount
Current Year (2024) Certified Taxable Value	\$ 70,799,000
Base Year (2001) Taxable Value	- \$ 24,154,210
	<u>46,644,790</u>
Tax Increment Value (difference divided by 1000)	46,645
	x <u>95%</u>
CRA Taxable Value Subject to Increment Payment	\$ 44,313
Multiplied by est. FY 24-25 County Millage Rate (Mills)	<u>7.9297</u>
Estimated FY 24-25 TIF Payment	\$ 351,386

3. Town of Marineland CRA

Description	Amount
Current Year (2024) Certified Taxable Value	\$ 12,800,000
Base Year (2002) Taxable Value	- \$ 5,213,466
	<u>7,586,534</u>
Tax Increment Value (difference divided by 1000)	7,587
	x <u>95%</u>
CRA Taxable Value Subject to Increment Payment	\$ 7,207
Multiplied by est. FY 24-25 County Millage Rate (Mills)	<u>7.9297</u>
Estimated FY 24-25 TIF Payment	\$ 57,151

2. City of Palm Coast CRA

Description	Amount
Current Year (2024) Certified Taxable Value	\$ 290,000,000
Base Year (2003) Taxable Value	- \$ 40,091,077
	<u>249,908,923</u>
Tax Increment Value (difference divided by 1000)	249,909
	x <u>95%</u>
CRA Taxable Value Subject to Increment Payment	\$ 237,413
Multiplied by est. FY 24-25 County Millage Rate (Mills)	<u>7.9297</u>
Estimated FY 24-25 TIF Payment	\$ 1,882,618

4. City of Bunnell CRA

Description	Amount
Current Year (2024) Certified Taxable Value	\$ 77,000,000
Base Year (2006) Taxable Value	- \$ 68,433,905
	<u>8,566,095</u>
Tax Increment Value (difference divided by 1000)	8,566
	x <u>95%</u>
CRA Taxable Value Subject to Increment Payment	\$ 8,138
Multiplied by est. FY 24-25 County Millage Rate (Mills)	<u>7.9297</u>
Estimated FY 24-25 TIF Payment	\$ 64,531

Value Adjustment Board

General Fund

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

Description:

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

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

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

Interfund Transfers

General Fund

Fund 1001 Div. 4903	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes +/-	Comments
Expenditures							
581- Inter-Fund Transfers Out							
591008	Fund 1105 (Legal Aid)	27,074	25,409	26,549	26,244	(305)	Subsidy for Legal Aid Fund
591008	Fund 1112 (Constitutional Gas Tax)	0	0	1,014,660	0	(1,014,660)	Local Match for Old Haw Creek Rd
591008	Fund 1115 (IT Replacement)	0	0	335,556	439,527	103,971	New Fund
591008	Fund 1128 (Grants)	100,846	0	49,500	41,200	(8,300)	5310 Grant Local Match
591008	Fund 1182 (Public Safety Comm. Network)	700,000	2,000,000	812,930	750,000	(62,930)	Transfer to Public Safety Comm. Network
591008	Fund 1184 (Disaster Relief)		2,548,951	0	0	0	
591001	Fund 1187 (Capital Preservation)	748,500	605,500	1,249,000	1,976,500	727,500	Capital Preservation Projects
591008	Fund 1197 (Drug Court)	60,000	141,031	168,016	161,149	(6,867)	Subsidy for Court Innovations
591008	Fund 1198 (Teen Court)	50,494	46,645	45,767	60,727	14,960	Subsidy for Teen Court Program
591008	Fund 1215 (New FCSO Ops)	323,792	1,405,908	1,827,421	1,535,535	(291,886)	New Sheriffs Office Ops Center Debt Service
591001	Fund 1316 (CIP)	11,320,000	1,948,323	9,787,500	0	(9,787,500)	New Construction & Technology Projects
591001	Fund 1318 (Marineland Acres District)	0	155,792	0	0	0	
591008	Fund 1402 (Landfill)	0	0	137,473	6,918	(130,555)	
591008	Fund 1501 (Health Insurance)	0	1,306,650	0	0	0	
591008	Fund 1502 (Risk Fund)	0	0	250,000	250,000	0	New Fund
Total Interfund Transfers		13,330,706	10,184,209	15,704,372	5,247,800	(10,456,572)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		13,330,706	10,184,209	15,704,372	5,247,800	(10,456,572)	-66.58%

Medical Examiner

General Fund

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

Description:

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

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

Service Objectives:

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

FCSO Internal Charges

General Fund

Fund 1001 Div. 9205	Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Tentative FY 24-25	Changes + / (-)	Comments
Expenditures							
521- Law Enforcement							
534006	Other Contracted Services	0	92,175	74,364	147,452	73,088	Custodial, Water Treatment, & Stove Inspections
534013	IT Other Contracted Services	0	0	15,360	0	(15,360)	
541001	Communications Devices & Acces	0	69	0	0	0	
541002	Communications Recurring	0	84,864	0	0	0	
543000	Utilities Expense	0	350,172	369,396	398,100	28,704	Electric & Water/Sewer
544000	Rentals and Leases	0	201,494	0	33,672	33,672	
545001	General Liability Insurance	0	0	0	35,585	35,585	Previously in Insurance; FSSIP & Accidental Death
545004	Property/Casualty Insurance	0	282,532	589,035	647,392	58,357	Previously in Insurance
546001	Bldging/Equpt Repairs	0	85,332	75,000	75,000	0	General Repairs & Maintenance
546003	Vehicle Repair	0	251,452	656,000	375,000	(281,000)	Repairs to Vehicles & Insurance Deductibles
546004	Maintenance Agreements	0	300,279	7,069	28,862	21,793	Elevator, Kitchen Appliance, Generator Maintenance
546008	IT Maintenance Agreements	0	115,051	198,796	184,776	(14,020)	
549000	Other Current Chrgs	0	75	0	0	0	DEP Fuel Tank Inspections
552002	Other Operating Expenes	0	7,814	0	10,000	10,000	Based on Actuals
554000	Books, Publ, Subscrpt & Mmbshp	0	9,588	0	0	0	
Total Operating Expenditures		0	1,780,898	1,985,020	1,935,839	(49,181)	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		0	1,780,898	1,985,020	1,935,839	(49,181)	-2.48%

Description:

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

Law Enforcement Education Funds

General Fund

Fund 1001		Actual	Actual	Adopted	Tentative	Changes	
Div. 9210	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	+ / (-)	Comments
Expenditures							
521- Law Enforcement							
549006	Law Enf Education Fund Reimbursement	0	12,540	58,364	47,180	(11,184)	
	Total Operating Expenditures	0	12,540	58,364	47,180	(11,184)	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	0	12,540	58,364	47,180	(11,184)	-19.16%

Description:

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

Insurance

General Fund

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