



# Flagler County

October 1, 2024 - September 30, 2025

TENTATIVE BUDGET  
FY 2024-2025



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# FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

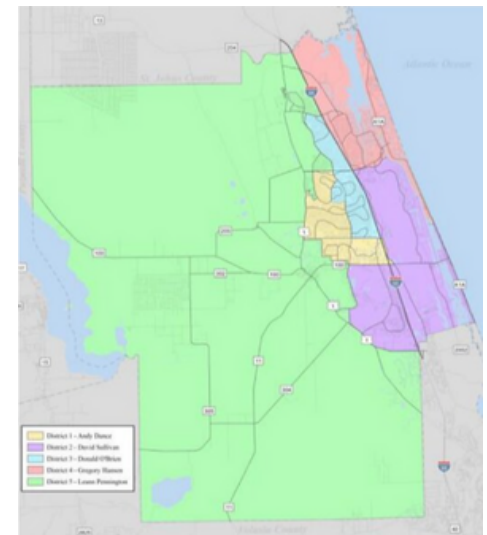


Left to right: Commissioner **Andy Dance** (Vice-Chair), District 1; Commissioner **Gregory Hansen** (Chair), District 2; Commissioner **David Sullivan**, District 3; Commissioner **Leann Pennington**, District 4; and Commissioner **Donald O'Brien**, District 5

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

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

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





# Contact Us

Government Services Complex  
1769 E. Moody Blvd., Building 2  
Bunnell, FL 32110  
(386) 313-4000  
[www.flaglercounty.gov](http://www.flaglercounty.gov)

## Social Media



## Departments

**Administration**  
386-313-4001

**Airport**  
386-313-4220

**Attorney**  
386-313-4005

**Economic Development**  
386-313-4070

**Emergency Management**  
386-313-4200

**Engineering**  
386-313-4006

**Extension Services**  
386-437-7464

**Financial Services**  
386-313-4008

**General Services**  
386-313-4020

**Growth Management**  
386-313-4003

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

**Human Resources**  
386-313-4035

**Innovation Technology**  
386-313-4284

**Land Management**  
386-313-4064

**Library**  
386-313-4175

**Parks & Recreation**  
386-313-4020

**Public Works**  
386-313-4136

**Solid Waste**  
386-313-4179

**Transportation**  
386-313-4100

**Tourism**  
386-313-4230

**Utilities (now FGUA)**  
904-990-1441

**Veterans Services**  
386-313-4014



# Other Contacts

## Municipalities

### City of Bunnell

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

### City of Flagler Beach

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

### City of Palm Coast

160 Lake Avenue  
Palm Coast, FL 32164  
(386) 986-2360  
<https://www.palmcoast.gov>

### Town of Beverly Beach

2735 N Oceanshore Blvd  
Flagler Beach, FL 32136  
(386) 439-6888  
<https://www.mybeverlybeach.org>

### Town of Marineland

176 Marina Dr.  
St. Augustine, FL 32080  
(386) 814-9886  
<https://www.marinelandmarina.com>

## Constitutionals

### Sheriff

1769 E. Moody Blvd.  
Bunnell, FL 32110  
(386) 313-4911  
<https://www.flaglersheriff.com>

### Property Appraiser

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

### Tax Collector

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

### Supervisor of Elections

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

### Clerk of Court & Comptroller

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

## Misc.

### Flagler County School Board

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

### East Flagler Mosquito Control

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

### Florida Inland Navigation District (F.I.N.D.)

1314 Marcinski Rd  
Jupiter, FL 33477  
(561) 627-3386  
[http://www.aicw.org/contact\\_us/index.php](http://www.aicw.org/contact_us/index.php)

### St. Johns River Water Management District

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

### Waste Pro

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





## FY 2024 - 2025 TENTATIVE BUDGET

Prepared by:

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

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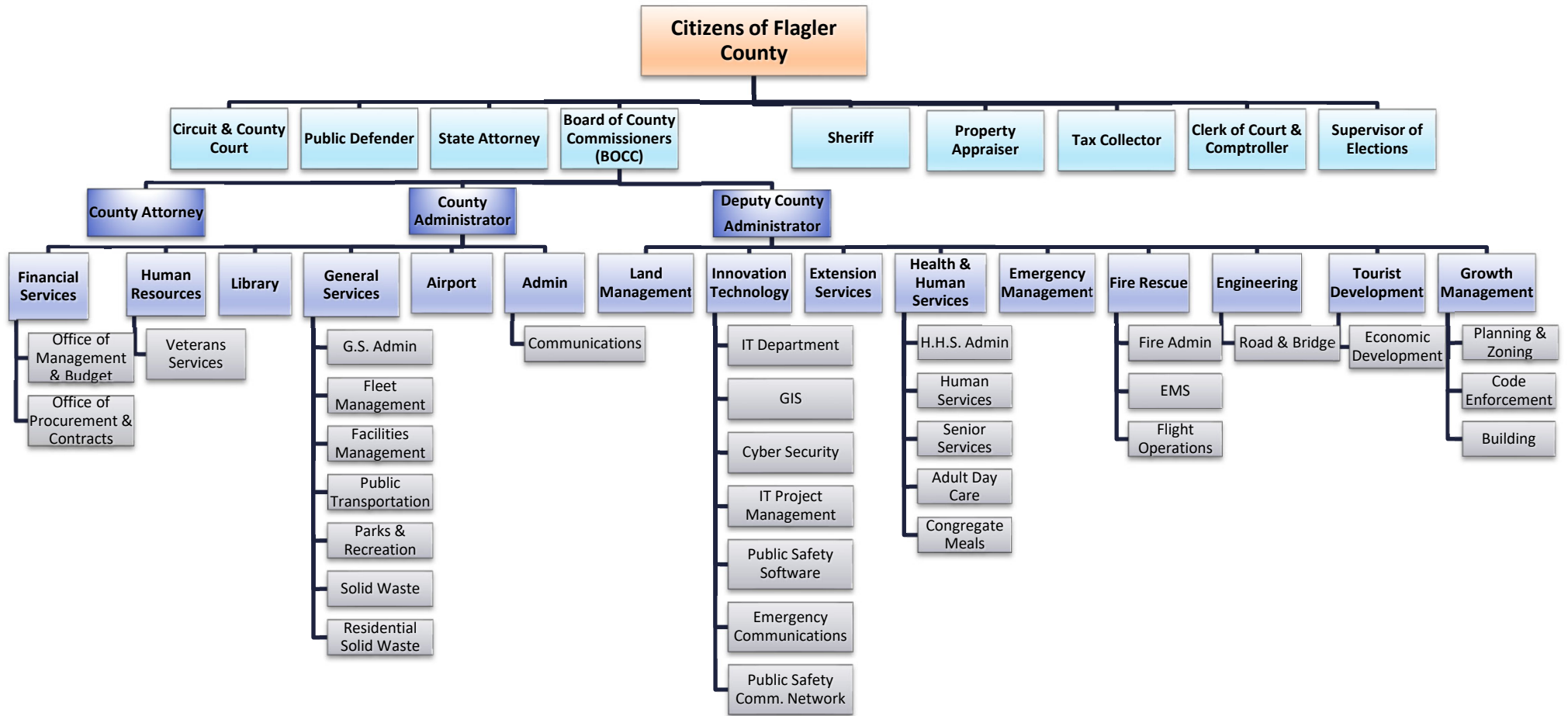
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# Organizational Chart



**GOVERNMENT FINANCE OFFICERS ASSOCIATION STATEMENT:**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Flagler County, Florida, for its Annual Budget for the fiscal year beginning October 01, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Flagler County  
Florida**

For the Fiscal Year Beginning

**October 01, 2023**

*Christopher P. Morill*

Executive Director

*\* This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.*



# Message from the County Administrator

To: The Honorable Chair and County Commissioners  
From: Heidi Petito, County Administrator  
Subject: Fiscal Year 2025 Tentative Budget  
Date: July 15, 2024

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In accordance with my responsibility, and the provisions of Sections 129.03(3) and 200.065(2), Florida Statutes, I am pleased to present the Tentative Fiscal Year 2025 Budget, including the Capital Improvement Program for Fiscal Year 2025. I thank you for your guidance and leadership which has allowed us to create this document. This budget is balanced and provides a fiscally sound approach to budgeting, allowing us to be responsible financial stewards of the community's resources.

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

Our dedicated staff have produced a budget that addresses the critical needs facing our community, while working to alleviate our taxpayers. I am submitting the FY2025 recommended budget in the amount of **\$307,755,675**, reflecting the operating and capital budgets combined, which is an increase of \$20,717,136 from the adopted FY2024 Budget. The FY2025 Budget includes an **aggregate millage rate of 8.2343 mills**. This represents the fourth (**4th**) consecutive year of a millage rate reduction and signifies a **total reduction of 0.3504 mills** of the aggregate millage rate since Fiscal Year 2021. The largest contributors to the bottom-line increase are additional tax base growth, and our team's continued success in winning State and Federal funding opportunities to advance our priority initiatives. Securing these competitive grant dollars and legislative appropriations exponentially multiplies the impact of our own existing funds.

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

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



demonstrate responsible stewardship of County resources, and requests for additional funding for programs and services were thoroughly reviewed prior to inclusion in the FY2025 Tentative Budget.

Flagler County has a defined vision and mission, commitment to excellence in public service, and employees dedicated to our core values. The residents and businesses of Flagler County receive great value for their investment and a high level of service delivered by a highly dedicated and innovative county team. Flagler County continues to make intentional, proactive, and strategic steps to strengthen our financial position while increasing transparency, collaboration, innovation, and ensuring long-term sustainability while operating efficiencies countywide. Informative discussions, public outreach opportunities, and surveys have provided valuable feedback throughout the year. Guidance from the Commission through Strategic Planning sessions, Budget Workshops, Budget Briefings combined with many staff meetings, have guided this process toward the development of the FY2025 Budget.

**Budget Highlights:**

The FY2025 Recommended Budget achieves a number of Strategic Objectives:

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

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

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

Respectfully Submitted,



Heidi Petito

County Administrator

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# FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

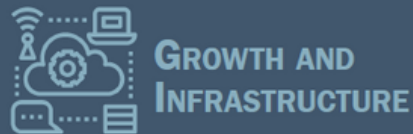
## STRATEGIC PLAN FOCUS AREAS



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

#### Goals for Effective Government

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



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

#### Goals for Growth and Infrastructure

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



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

#### Goals for Economic Vitality

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



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

#### Goals for Public Health and Safety

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

## Basis of Budgeting and Requirements

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

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

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

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

(continued on next page)



## Basis of Budgeting and Requirements

### Budget Amendments:

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

## Annual Budget Process

# Q1 Administration

### October - November - December

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

# Q2 Preparation

### January

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

### February

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

### March

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

# Q3 Review

### April - May - June

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

# Q4 Adoption

### July

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

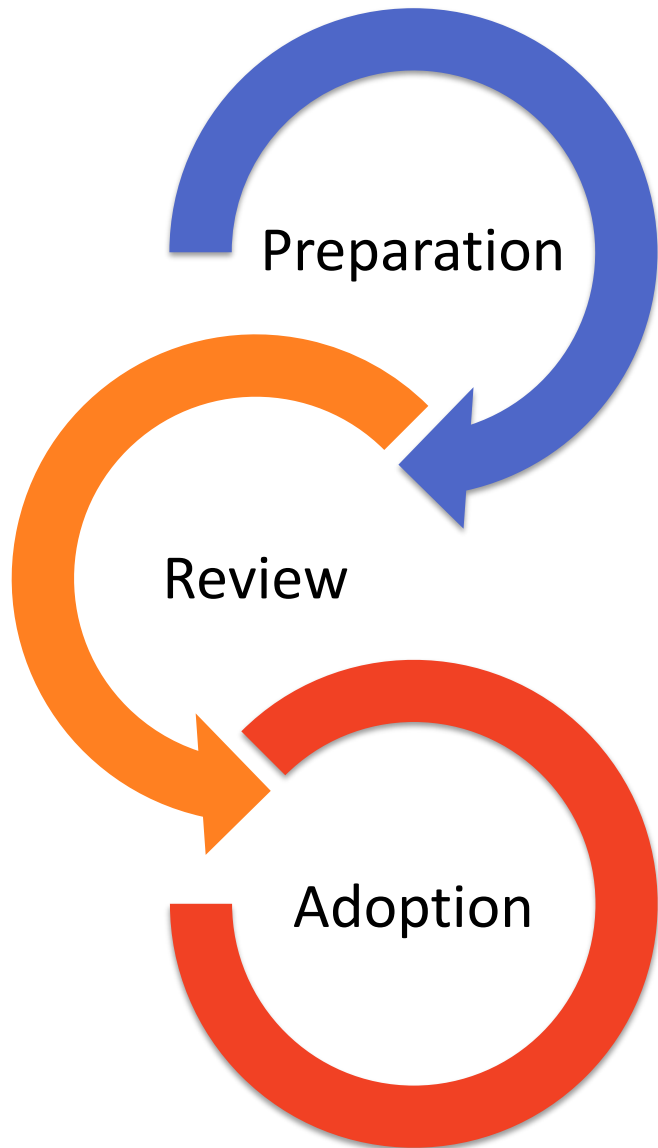
### August

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

### September

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

## Budget Process Highlights



### January

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

### February

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

### March

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

### March

- Begin budget reviews with Department Directors

### April

- Administrative budget reviews with County Administrator

### May - June

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

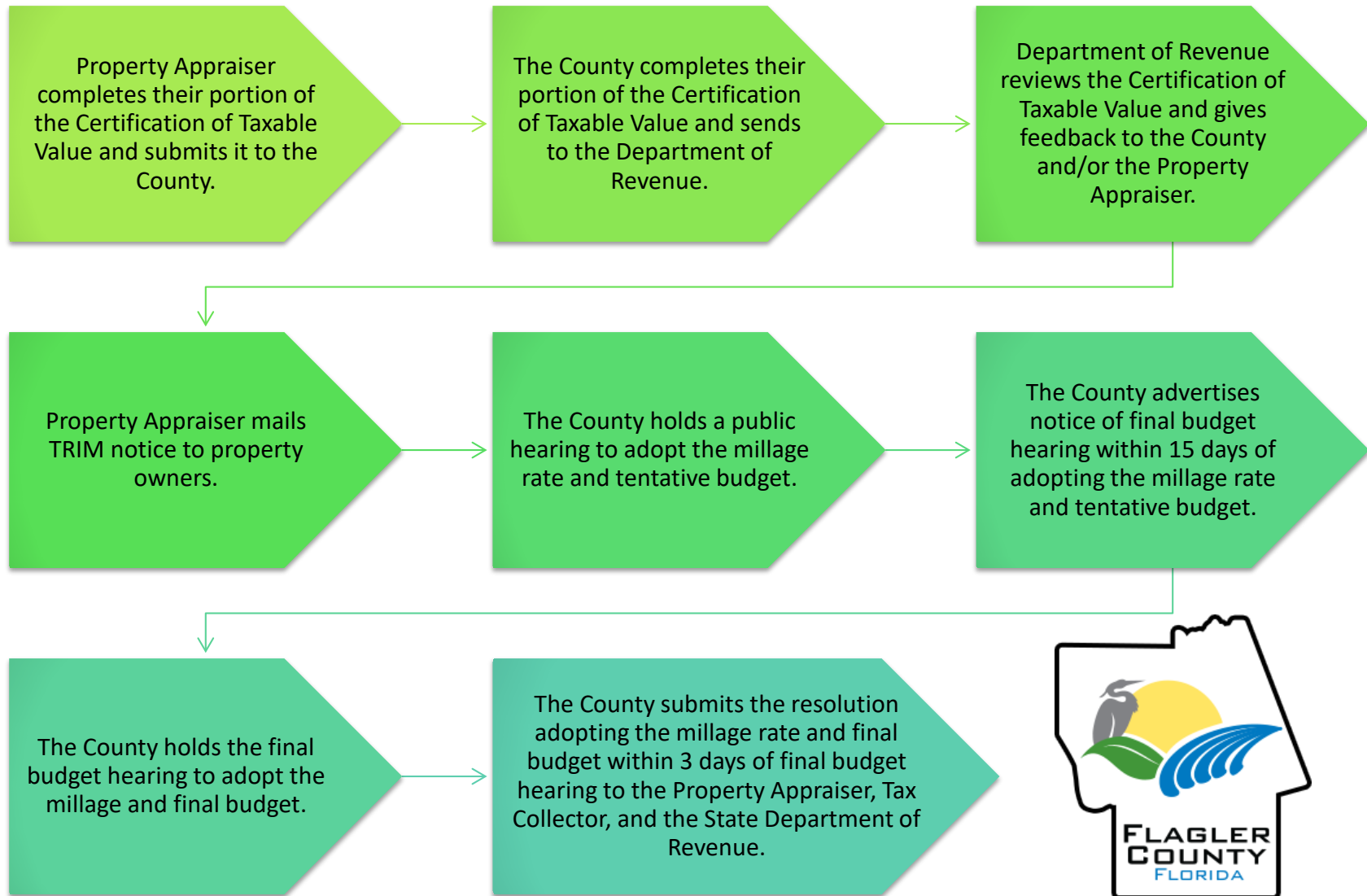
### July

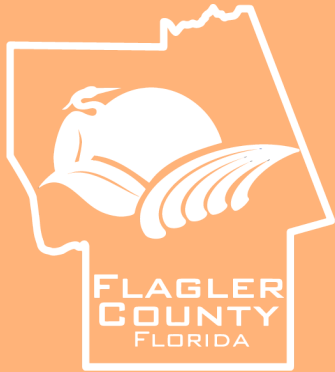
- Receive Certified Tax Roll from Property Appraiser's Office
- Submit County Administrator's Recommended Proposed Budget to the Board
- Budget workshops with Board to discuss any modifications following submission of recommended budget

### September

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

# TRUTH IN MILLAGE





# **SECTION 1**

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# **SUMMARIES**



## Fund Classifications

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

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## Fund Classifications

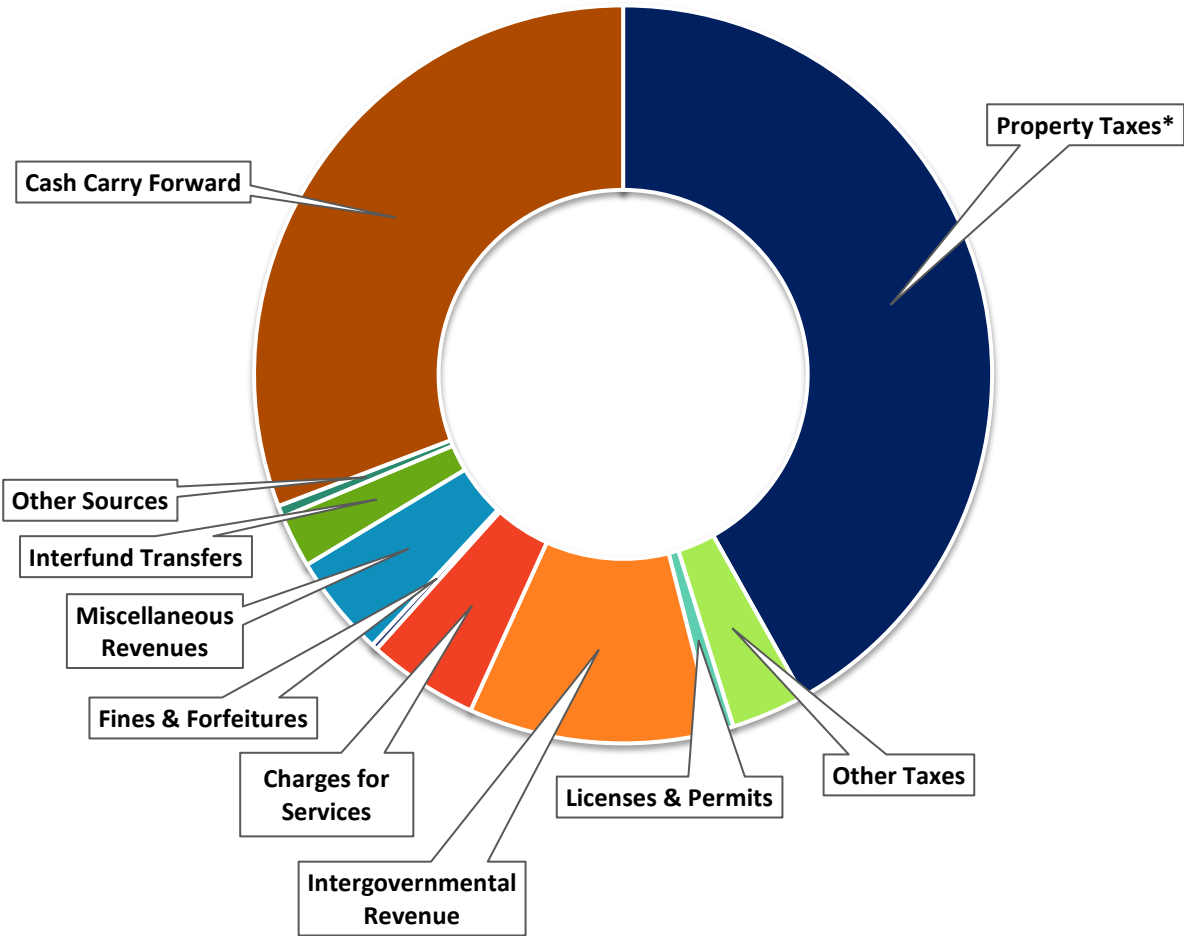
| Fund | Fund Description                      | Governmental Funds |                       |                    |                        | Proprietary Funds |                        |
|------|---------------------------------------|--------------------|-----------------------|--------------------|------------------------|-------------------|------------------------|
|      |                                       | General Fund       | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds  | Internal Service Funds |
| 1154 | Impact Fee - Transport D1             |                    | ✓                     |                    |                        |                   |                        |
| 1155 | Impact Fee - Transport D2             |                    | ✓                     |                    |                        |                   |                        |
| 1156 | Impact Fee - LE Trust                 |                    | ✓                     |                    |                        |                   |                        |
| 1157 | Impact Fee - Fire Rescue Trust        |                    | ✓                     |                    |                        |                   |                        |
| 1158 | Impact Fee - EMS Trust                |                    | ✓                     |                    |                        |                   |                        |
| 1159 | Impact Fee - Library Trust            |                    | ✓                     |                    |                        |                   |                        |
| 1175 | Bimini Gardens MSTU                   |                    | ✓                     |                    |                        |                   |                        |
| 1177 | Espanola Special Assessment           |                    | ✓                     |                    |                        |                   |                        |
| 1178 | Rima Ridge Special Assessment         |                    | ✓                     |                    |                        |                   |                        |
| 1180 | Municipal Services                    |                    | ✓                     |                    |                        |                   |                        |
| 1181 | Building Department                   |                    | ✓                     |                    |                        |                   |                        |
| 1182 | Public Safety Communication Network   |                    | ✓                     |                    |                        |                   |                        |
| 1184 | Disaster Relief                       |                    | ✓                     |                    |                        |                   |                        |
| 1185 | Federal Relief                        |                    | ✓                     |                    |                        |                   |                        |
| 1187 | Capital Preservation                  |                    | ✓                     |                    |                        |                   |                        |
| 1192 | Domestic Violence                     |                    | ✓                     |                    |                        |                   |                        |
| 1193 | Alcohol & Drug Abuse Trust            |                    | ✓                     |                    |                        |                   |                        |
| 1194 | Court Innovations/Technology          |                    | ✓                     |                    |                        |                   |                        |
| 1195 | Juvenile Diversion                    |                    | ✓                     |                    |                        |                   |                        |
| 1196 | Crime Prevention                      |                    | ✓                     |                    |                        |                   |                        |
| 1197 | Court Innovations                     |                    | ✓                     |                    |                        |                   |                        |
| 1198 | Teen Court                            |                    | ✓                     |                    |                        |                   |                        |
| 1211 | Judicial Center Bond Sink             |                    |                       | ✓                  |                        |                   |                        |
| 1212 | Bond- Cap Imp Ref Rev 2015            |                    |                       | ✓                  |                        |                   |                        |
| 1213 | Bond-Taxable Spec Assessment Rev S18  |                    |                       | ✓                  |                        |                   |                        |
| 1214 | Bond-Taxable Spec Assessment Rev S18B |                    |                       | ✓                  |                        |                   |                        |
| 1215 | Bond Cap Imp Rev S2020                |                    |                       | ✓                  |                        |                   |                        |
| 1219 | Environmentally Sensitive Lands 2008  |                    |                       | ✓                  |                        |                   |                        |
| 1220 | Bond TDT Revenue Series 2017          |                    |                       | ✓                  |                        |                   |                        |
| 1221 | Bond Grant Anticipated Note S2020     |                    |                       | ✓                  |                        |                   |                        |

(continued on next page)

## Fund Classifications

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

## Source of All Funds



| Revenues                  | Amount                | Percent        |
|---------------------------|-----------------------|----------------|
| Property Taxes*           | \$ 128,903,145        | 41.88%         |
| Other Taxes               | 10,105,871            | 3.28%          |
| Licenses & Permits        | 2,654,850             | 0.86%          |
| Intergovernmental Revenue | 33,097,620            | 10.75%         |
| Charges for Services      | 14,933,089            | 4.85%          |
| Fines & Forfeitures       | 793,550               | 0.26%          |
| Miscellaneous Revenues    | 13,782,687            | 4.48%          |
| Interfund Transfers       | 7,112,099             | 2.31%          |
| Other Sources             | 1,563,767             | 0.51%          |
| Cash Carry Forward        | 94,808,997            | 30.81%         |
| <b>Total Revenues</b>     | <b>\$ 307,755,675</b> | <b>100.00%</b> |

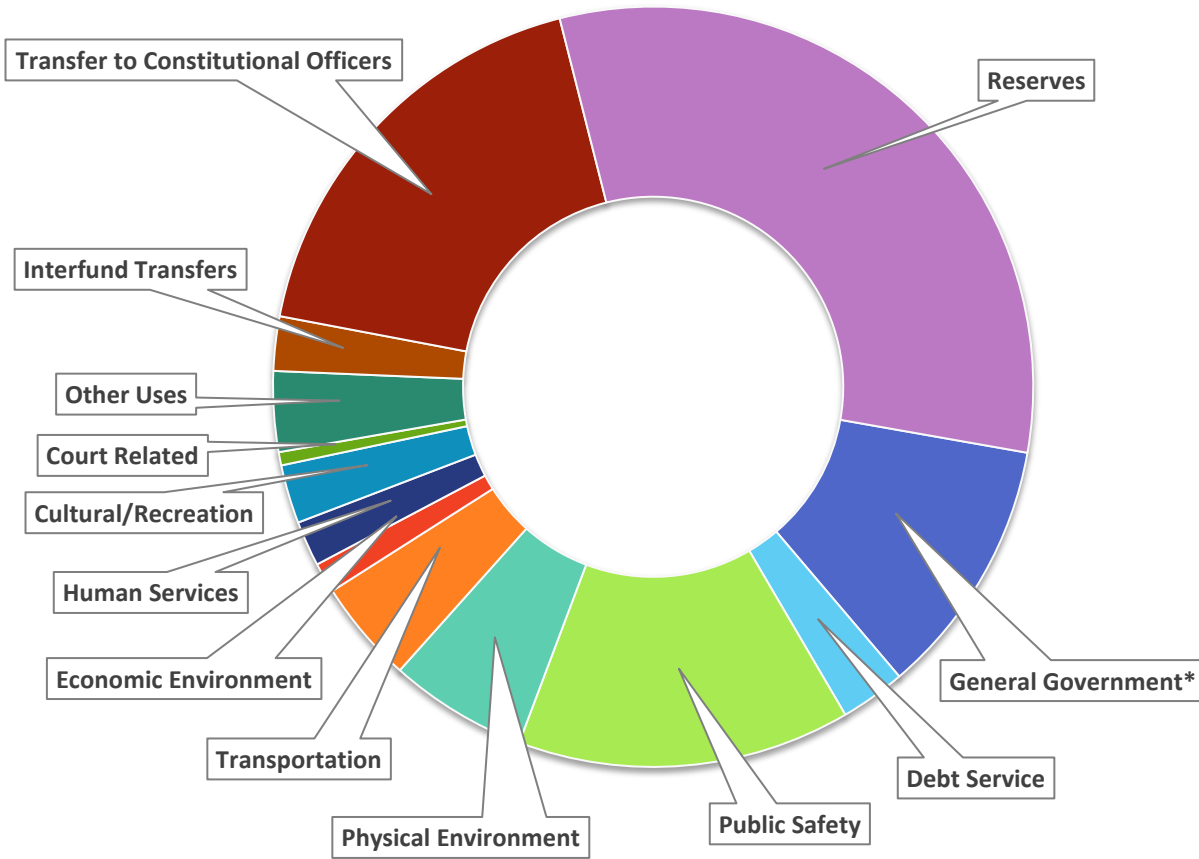
\*Property Taxes budgeted at 95%

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

Total tentative revenues for fiscal year 2024-25 are \$307,755,675 which is an increase of \$30,507,246 from the Adopted Fiscal Year 2023-24 budget. The pie chart above details the sources of funds included in the Tentative Fiscal Year 2024-25 budget.

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

## Use of All Funds



| Expenditures                        | Amount                | Percent        |
|-------------------------------------|-----------------------|----------------|
| General Government*                 | \$ 33,888,370         | 11.01%         |
| Debt Service                        | 8,539,670             | 2.77%          |
| Public Safety                       | 43,600,500            | 14.17%         |
| Physical Environment                | 18,081,949            | 5.88%          |
| Transportation                      | 13,459,743            | 4.37%          |
| Economic Environment                | 3,945,631             | 1.28%          |
| Human Services                      | 5,925,075             | 1.93%          |
| Cultural/Recreation                 | 7,680,098             | 2.50%          |
| Court Related                       | 1,737,206             | 0.56%          |
| Other Uses                          | 10,523,659            | 3.42%          |
| Interfund Transfers                 | 7,112,099             | 2.31%          |
| Transfer to Constitutional Officers | 55,600,853            | 18.07%         |
| Reserves                            | 97,660,822            | 31.73%         |
| <b>Total Expenditures</b>           | <b>\$ 307,755,675</b> | <b>100.00%</b> |

\* Includes \$4,720,000 as Tax Collector is a Fee Officer

The pie chart above is a summary of the uses of funds (as included in the Tentative Fiscal Year 2024-2025 budget) by major functional category. Detail of expenditures by department or fund is included within the budget document.

Reserves include reserves for contingencies, reserves for cash carried forward, reserves for debt service and reserves for capital outlay. Funds in special purpose funds such as impact fee funds are frequently budgeted in a reserve for future capital outlay until specific purposes for their use are determined.

| Reserves               |                      |                |
|------------------------|----------------------|----------------|
| General Fund           | \$ 41,657,032        | 42.65%         |
| Special Revenues Funds | 36,449,941           | 37.32%         |
| Debt Service Funds     | 10,502,195           | 10.75%         |
| Capital Project Funds  | 2,819,777            | 2.89%          |
| Enterprise Funds       | 3,169,500            | 3.25%          |
| Internal Service Funds | 3,062,377            | 3.14%          |
| <b>Total Reserves</b>  | <b>\$ 97,660,822</b> | <b>100.00%</b> |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                         | Actual<br>FY 21-22    | Actual<br>FY 22-23    | Adopted<br>FY 23-24   | Tentative<br>FY 24-25 |
|------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Fund 1001</b> | <b>General Fund</b>                 |                       |                       |                       |                       |
|                  | <b>Revenues</b>                     |                       |                       |                       |                       |
|                  | Taxes                               | \$ 83,146,243         | \$ 96,874,607         | \$ 108,957,519        | \$ 123,192,414        |
|                  | Other Taxes                         | 2,713                 | 2,746                 | 243,421               | 242,121               |
|                  | Licenses & Permits                  | 33,155                | 33,177                | 251,487               | 279,565               |
|                  | Intergovernmental Revenue           | 13,978,966            | 4,351,931             | 4,945,535             | 5,219,768             |
|                  | Charges for Services                | 5,397,759             | 6,014,235             | 5,243,550             | 5,107,400             |
|                  | Fines & Forfeitures                 | 40,683                | 45,129                | 36,500                | 35,000                |
|                  | Miscellaneous Revenue               | 1,053,855             | 2,798,861             | 719,636               | 1,639,391             |
|                  | Excess Fees                         | 2,162,863             | 2,013,603             | 1,350,937             | 1,350,000             |
|                  | Other Sources                       | 121,818               | 1,822,617             | 36,320                | 139,693               |
|                  | Interfund Transfer                  | 0                     | 0                     | 1,500,000             | 0                     |
|                  | Cash Carry Forward                  | 0                     | 0                     | 31,815,239            | 41,579,463            |
|                  | <b>Total Revenues</b>               | <b>\$ 105,938,056</b> | <b>\$ 113,956,906</b> | <b>\$ 155,100,144</b> | <b>\$ 178,784,815</b> |
|                  | <b>Expenditures</b>                 |                       |                       |                       |                       |
|                  | General Government*                 | 20,307,081            | 22,237,234            | 26,353,998            | 30,640,122            |
|                  | Public Safety                       | 16,661,811            | 24,191,964            | 25,303,319            | 25,906,156            |
|                  | Physical Environment                | 350,254               | 604,976               | 472,070               | 466,034               |
|                  | Transportation                      | 2,962,694             | 3,377,480             | 3,867,837             | 4,312,113             |
|                  | Debt Service                        | 0                     | 0                     | 335,000               | 369,780               |
|                  | Economic Environment                | 305,254               | 310,344               | 385,048               | 401,771               |
|                  | Human Services                      | 4,291,233             | 4,659,638             | 5,537,898             | 5,846,999             |
|                  | Culture/Recreation                  | 4,016,760             | 4,779,718             | 5,147,374             | 6,031,908             |
|                  | Transfer to Constitutional Officers | 35,710,900            | 41,766,148            | 47,793,003            | 55,600,853            |
|                  | Court Related                       | 356,768               | 363,557               | 471,007               | 463,008               |
|                  | Interfund Transfers                 | 13,330,706            | 10,184,209            | 15,704,372            | 7,089,039             |
|                  | Non-Operating                       | 0                     | 0                     | 0                     | 0                     |
|                  | Reserves                            | 0                     | 0                     | 23,729,218            | 41,657,032            |
|                  | <b>Total Expenditures</b>           | <b>\$ 98,293,461</b>  | <b>\$ 112,475,269</b> | <b>\$ 155,100,144</b> | <b>\$ 178,784,815</b> |

\* Includes Tax Collector as they are a Fee Officer



## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                  | Actual<br>FY 21-22  | Actual<br>FY 22-23  | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
|------------------|--|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1102</b> | <b><u>County Transportation Trust</u></b>    |                     |                     |                     |                       |
|                  | <b>Revenues</b>                              |                     |                     |                     |                       |
|                  | Other Taxes                                  | 1,029,421           | 1,059,061           | 1,049,682           | 1,049,682             |
|                  | Intergovernmental Revenue                    | 1,966,695           | 1,996,901           | 1,987,413           | 1,987,413             |
|                  | Charges for Services                         | 53,362              | 158,974             | 225,671             | 171,984               |
|                  | Miscellaneous Revenue                        | 112,069             | 187,673             | 4,500               | 101,000               |
|                  | Other Sources                                | 153,710             | 1,110,750           | 0                   | 0                     |
|                  | Interfund Transfer                           | 0                   | 0                   | 0                   | 250,000               |
|                  | Special Items                                | 15,364              | 552                 | 0                   | 0                     |
|                  | Cash Carry Forward                           | 0                   | 0                   | 2,817,160           | 3,947,866             |
|                  | <b>Total Revenues</b>                        | <b>\$ 3,330,621</b> | <b>\$ 4,513,911</b> | <b>\$ 6,084,426</b> | <b>\$ 7,507,945</b>   |
|                  | <b>Expenditures</b>                          |                     |                     |                     |                       |
|                  | Transportation                               | 3,142,219           | 3,670,283           | 4,104,540           | 4,722,552             |
|                  | Interfund Transfer                           | 0                   | 84,007              | 0                   | 0                     |
|                  | Reserves                                     | 0                   | 0                   | 1,979,886           | 2,785,393             |
|                  | <b>Total Expenditures</b>                    | <b>\$ 3,142,219</b> | <b>\$ 3,754,290</b> | <b>\$ 6,084,426</b> | <b>\$ 7,507,945</b>   |
| <b>Fund 1103</b> | <b><u>Emergency Communications E-911</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>                              |                     |                     |                     |                       |
|                  | Intergovernmental Revenue                    | 737,736             | 1,024,582           | 637,837             | 480,000               |
|                  | Charges for Services                         | 250                 | 300                 | 200                 | 200                   |
|                  | Miscellaneous Revenue                        | (1,418)             | 20,924              | 1,500               | 1,000                 |
|                  | Other Sources                                | 0                   | 280,103             | 0                   | 0                     |
|                  | Cash Carry Forward                           | 0                   | 0                   | 271,246             | 289,296               |
|                  | <b>Total Revenues</b>                        | <b>\$ 736,568</b>   | <b>\$ 1,325,909</b> | <b>\$ 910,783</b>   | <b>\$ 770,496</b>     |
|                  | <b>Expenditures</b>                          |                     |                     |                     |                       |
|                  | Public Safety                                | 710,848             | 1,267,837           | 910,783             | 770,496               |
|                  | Interfund Transfer                           | 0                   | 10,382              | 0                   | 0                     |
|                  | <b>Total Expenditures</b>                    | <b>\$ 710,848</b>   | <b>\$ 1,278,219</b> | <b>\$ 910,783</b>   | <b>\$ 770,496</b>     |
| <b>Fund 1104</b> | <b><u>Daytona North Service District</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>                              |                     |                     |                     |                       |
|                  | Licenses & Permits                           | 256,606             | 255,396             | 260,000             | 0                     |
|                  | Miscellaneous Revenue                        | 174                 | 16,841              | 5,000               | 5,000                 |
|                  | Excess Fees                                  | 1,351               | 1,169               | 1,200               | 1,200                 |
|                  | Cash Carry Forward                           | 0                   | 0                   | 43,871              | 176,184               |
|                  | <b>Total Revenues</b>                        | <b>\$ 258,130</b>   | <b>\$ 273,406</b>   | <b>\$ 310,071</b>   | <b>\$ 182,384</b>     |
|                  | <b>Expenditures</b>                          |                     |                     |                     |                       |
|                  | General Government                           | 20,681              | 21,316              | 34,450              | 35,950                |
|                  | Transportation                               | 72,429              | 151,455             | 275,621             | 146,434               |
|                  | Reserves                                     | 0                   | 0                   | 0                   | 0                     |
|                  | <b>Total Expenditures</b>                    | <b>\$ 93,110</b>    | <b>\$ 172,771</b>   | <b>\$ 310,071</b>   | <b>\$ 182,384</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
|------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1105</b> | <b><u>Legal Aid Fund</u></b>        |                    |                    |                     |                       |
|                  | <b>Revenues</b>                     |                    |                    |                     |                       |
|                  | Fines & Forfeitures                 | 17,781             | 19,645             | 18,500              | 18,800                |
|                  | Miscellaneous Revenue               | 19                 | 0                  | 25                  | 10                    |
|                  | Interfund Transfers                 | 27,074             | 25,409             | 26,549              | 26,244                |
|                  | <b>Total Revenues</b>               | <b>\$ 44,874</b>   | <b>\$ 45,054</b>   | <b>\$ 45,074</b>    | <b>\$ 45,054</b>      |
|                  | <b>Expenditures</b>                 |                    |                    |                     |                       |
|                  | Interfund Transfer                  | 1,424              | 1,352              | 0                   | 0                     |
|                  | Court Related                       | 33,809             | 45,054             | 45,074              | 45,054                |
|                  | <b>Total Expenditures</b>           | <b>\$ 33,809</b>   | <b>\$ 45,054</b>   | <b>\$ 45,074</b>    | <b>\$ 45,054</b>      |
| <b>Fund 1106</b> | <b><u>Law Enforcement Trust</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                     |                    |                    |                     |                       |
|                  | Fines & Forfeitures                 | 87,123             | 142,273            | 60,000              | 100,000               |
|                  | Miscellaneous Revenue               | 261                | 1,624              | 200                 | 1,000                 |
|                  | Cash Carry Forward                  | 0                  | 0                  | 36,367              | 94,740                |
|                  | <b>Total Revenues</b>               | <b>\$ 87,384</b>   | <b>\$ 143,897</b>  | <b>\$ 96,567</b>    | <b>\$ 195,740</b>     |
|                  | <b>Expenditures</b>                 |                    |                    |                     |                       |
|                  | Public Safety                       | 48,453             | 154,557            | 96,567              | 195,740               |
|                  | <b>Total Expenditures</b>           | <b>\$ 48,453</b>   | <b>\$ 154,557</b>  | <b>\$ 96,567</b>    | <b>\$ 195,740</b>     |
| <b>Fund 1107</b> | <b><u>Law Library</u></b>           |                    |                    |                     |                       |
|                  | <b>Revenues</b>                     |                    |                    |                     |                       |
|                  | Fines & Forfeitures                 | 17,812             | 19,644             | 18,000              | 18,500                |
|                  | Miscellaneous Revenue               | 12                 | 0                  | 20                  | 0                     |
|                  | <b>Total Revenues</b>               | <b>\$ 17,824</b>   | <b>\$ 19,644</b>   | <b>\$ 18,020</b>    | <b>\$ 18,500</b>      |
|                  | <b>Expenditures</b>                 |                    |                    |                     |                       |
|                  | Interfund Transfers                 | 161                | 8,119              | 4,598               | 4,610                 |
|                  | Court Related                       | 16,247             | 12,869             | 13,422              | 13,890                |
|                  | <b>Total Expenditures</b>           | <b>\$ 16,408</b>   | <b>\$ 20,987</b>   | <b>\$ 18,020</b>    | <b>\$ 18,500</b>      |
| <b>Fund 1108</b> | <b><u>Court Facilities</u></b>      |                    |                    |                     |                       |
|                  | <b>Revenues</b>                     |                    |                    |                     |                       |
|                  | Fines & Forfeitures                 | 171,926            | 190,011            | 172,000             | 175,000               |
|                  | Miscellaneous Revenue               | 924                | 8,281              | 500                 | 1,500                 |
|                  | Cash Carry Forward                  | 0                  | 0                  | 192,465             | 234,405               |
|                  | <b>Total Revenues</b>               | <b>\$ 172,851</b>  | <b>\$ 198,291</b>  | <b>\$ 364,965</b>   | <b>\$ 410,905</b>     |
|                  | <b>Expenditures</b>                 |                    |                    |                     |                       |
|                  | Court Related                       | 106,544            | 129,358            | 190,607             | 193,408               |
|                  | Reserves                            | 0                  | 0                  | 174,358             | 217,497               |
|                  | <b>Total Expenditures</b>           | <b>\$ 106,544</b>  | <b>\$ 129,358</b>  | <b>\$ 364,965</b>   | <b>\$ 410,905</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

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

## Revenues & Expenditures/Expenses Summary by Fund

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

## Revenues & Expenditures/Expenses Summary by Fund

| Revenues & Expenditures/Expenses Summary by Fund |  |                     |                     |                     |                       |
|--|--|---------------------|---------------------|---------------------|-----------------------|
| Fund   | Description  | Actual<br>FY 21-22  | Actual<br>FY 22-23  | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
| <b>Fund 1117</b>                                 | <b><u>Environmentally Sensitive Lands</u></b>      |                     |                     |                     |                       |
|  | <b>Revenues</b>                                    |                     |                     |                     |                       |
|  | Miscellaneous Revenue                              | (605)               | 5,289               | 100                 | 50                    |
|  | Cash Carry Forward                                 | 0                   | 0                   | 64,164              | 38,639                |
|  | <b>Total Revenues</b>                              | <b>\$ (605)</b>     | <b>\$ 5,289</b>     | <b>\$ 64,264</b>    | <b>\$ 38,689</b>      |
|  | <b>Expenditures</b>                                |                     |                     |                     |                       |
|  | Physical Environment                               | 3,099               | 1,204               | 25,625              | 3,100                 |
|  | Reserves   | 0                   | 0                   | 38,639              | 35,589                |
|  | <b>Total Expenditures</b>                          | <b>\$ 3,099</b>     | <b>\$ 1,204</b>     | <b>\$ 64,264</b>    | <b>\$ 38,689</b>      |
| <b>Fund 1119</b>                                 | <b><u>Environmentally Sensitive Lands 2008</u></b> |                     |                     |                     |                       |
|  | <b>Revenues</b>                                    |                     |                     |                     |                       |
|  | Ad Valorem Taxes                                   | 1,294,089           | 1,526,951           | 1,717,554           | 1,956,802             |
|  | Miscellaneous Revenue                              | (25,194)            | 258,027             | 2,000               | 150,000               |
|  | Cash Carry Forward                                 | 0                   | 0                   | 6,420,930           | 8,627,357             |
|  | <b>Total Revenues</b>                              | <b>\$ 1,268,895</b> | <b>\$ 1,784,978</b> | <b>\$ 8,140,484</b> | <b>\$ 10,734,159</b>  |
|  | <b>Expenditures</b>                                |                     |                     |                     |                       |
|  | Physical Environment                               | 9,563               | 156                 | 39,000              | 24,500                |
|  | Reserves   | 0                   | 0                   | 8,101,484           | 10,709,659            |
|  | <b>Total Expenditures</b>                          | <b>\$ 9,563</b>     | <b>\$ 156</b>       | <b>\$ 8,140,484</b> | <b>\$ 10,734,159</b>  |
| <b>Fund 1120</b>                                 | <b><u>Utility Regulatory Authority</u></b>         |                     |                     |                     |                       |
|  | <b>Revenues</b>                                    |                     |                     |                     |                       |
|  | Miscellaneous Revenue                              | 58                  | 0                   | 50                  | 50                    |
|  | Cash Carry Forward                                 | 0                   | 0                   | 22,286              | 22,236                |
|  | <b>Total Revenues</b>                              | <b>\$ 58</b>        | <b>\$ 0</b>         | <b>\$ 22,336</b>    | <b>\$ 22,286</b>      |
|  | <b>Expenditures</b>                                |                     |                     |                     |                       |
|  | Reserves   | 0                   | 0                   | 22,336              | 22,286                |
|  | <b>Total Expenditures</b>                          | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 22,336</b>    | <b>\$ 22,286</b>      |
| <b>Fund 1121</b>                                 | <b><u>Impact Fee - Park D1</u></b>                 |                     |                     |                     |                       |
|  | <b>Revenues</b>                                    |                     |                     |                     |                       |
|  | Licenses and Permits                               | 23,885              | 36,613              | 30,000              | 30,000                |
|  | Miscellaneous Revenue                              | 19                  | 243                 | 30                  | 100                   |
|  | Cash Carry Forward                                 | 0                   | 0                   | 53,880              | 90,861                |
|  | <b>Total Revenues</b>                              | <b>\$ 23,905</b>    | <b>\$ 36,856</b>    | <b>\$ 83,910</b>    | <b>\$ 120,961</b>     |
|  | <b>Expenditures</b>                                |                     |                     |                     |                       |
|  | Culture/Recreation                                 | 0                   | 0                   | 100                 | 62,650                |
|  | Reserves   | 0                   | 0                   | 83,810              | 58,311                |
|  | <b>Total Expenditures</b>                          | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 83,910</b>    | <b>\$ 120,961</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Revenues & Expenditures/Expenses Summary by Fund |  |                    |                    |                     |                       |
|--|--|--------------------|--------------------|---------------------|-----------------------|
| Fund   | Description  | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
| <b>Fund 1122</b>                                 | <b><u>Impact Fee - Park D2</u></b>                     |                    |                    |                     |                       |
|  | <b>Revenues</b>  |                    |                    |                     |                       |
|  | Licenses and Permits                                   | 3,814              | 5,097              | 5,500               | 5,500                 |
|  | Miscellaneous Revenue                                  | 3                  | 0                  | 10                  | 10                    |
|  | Cash Carry Forward                                     | 0                  | 0                  | 9,277               | 11,914                |
|  | <b>Total Revenues</b>                                  | <b>\$ 3,817</b>    | <b>\$ 5,097</b>    | <b>\$ 14,787</b>    | <b>\$ 17,424</b>      |
|  | <b>Expenditures</b>                                    |                    |                    |                     |                       |
|  | Culture/Recreation                                     | 0                  | 0                  | 100                 | 100                   |
|  | Reserves   | 0                  | 0                  | 14,687              | 17,324                |
|  | <b>Total Expenditures</b>                              | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 14,787</b>    | <b>\$ 17,424</b>      |
| <b>Fund 1123</b>                                 | <b><u>Impact Fee - Park D3</u></b>                     |                    |                    |                     |                       |
|  | <b>Revenues</b>  |                    |                    |                     |                       |
|  | Licenses and Permits                                   | 19,167             | 16,063             | 15,000              | 15,000                |
|  | Miscellaneous Revenue                                  | 21                 | 97                 | 30                  | 30                    |
|  | Cash Carry Forward                                     | 0                  | 0                  | 34,163              | 49,698                |
|  | <b>Total Revenues</b>                                  | <b>\$ 19,188</b>   | <b>\$ 16,160</b>   | <b>\$ 49,193</b>    | <b>\$ 64,728</b>      |
|  | <b>Expenditures</b>                                    |                    |                    |                     |                       |
|  | Culture/Recreation                                     | 0                  | 0                  | 100                 | 64,728                |
|  | Reserves   | 0                  | 0                  | 49,093              | 0                     |
|  | <b>Total Expenditures</b>                              | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 49,193</b>    | <b>\$ 64,728</b>      |
| <b>Fund 1124</b>                                 | <b><u>Impact Fee - Park D4</u></b>                     |                    |                    |                     |                       |
|  | <b>Revenues</b>  |                    |                    |                     |                       |
|  | Intergovernmental Revenue                              | 19,685             | 43,080             | 25,000              | 37,000                |
|  | Miscellaneous Revenue                                  | 14                 | 243                | 30                  | 1,000                 |
|  | Cash Carry Forward                                     | 0                  | 0                  | 42,675              | 46,422                |
|  | <b>Total Revenues</b>                                  | <b>\$ 19,700</b>   | <b>\$ 43,323</b>   | <b>\$ 67,705</b>    | <b>\$ 84,422</b>      |
|  | <b>Expenditures</b>                                    |                    |                    |                     |                       |
|  | Culture/Recreation                                     | 0                  | 0                  | 59,581              | 100                   |
|  | Reserves   | 0                  | 0                  | 8,124               | 84,322                |
|  | <b>Total Expenditures</b>                              | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 67,705</b>    | <b>\$ 84,422</b>      |
| <b>Fund 1127</b>                                 | <b><u>North Malacompra Drainage Basin District</u></b> |                    |                    |                     |                       |
|  | <b>Revenues</b>  |                    |                    |                     |                       |
|  | Licenses and Permits                                   | 35,023             | 35,020             | 33,500              | 35,000                |
|  | Miscellaneous Revenue                                  | (776)              | 7,679              | 800                 | 7,000                 |
|  | Excess Fees  | 184                | 160                | 185                 | 160                   |
|  | Cash Carry Forward                                     | 0                  | 0                  | 237,692             | 283,453               |
|  | <b>Total Revenues</b>                                  | <b>\$ 34,432</b>   | <b>\$ 42,860</b>   | <b>\$ 272,177</b>   | <b>\$ 325,613</b>     |
|  | <b>Expenditures</b>                                    |                    |                    |                     |                       |
|  | Physical Environment                                   | 3,189              | 3,056              | 3,460               | 41,600                |
|  | Reserves   | 0                  | 0                  | 268,717             | 284,013               |
|  | <b>Total Expenditures</b>                              | <b>\$ 3,189</b>    | <b>\$ 3,056</b>    | <b>\$ 272,177</b>   | <b>\$ 325,613</b>     |



## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description  | Actual<br>FY 21-22  | Actual<br>FY 22-23  | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
|------------------|--|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1128</b> | <b><u>Grant Special Revenue</u></b>                |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                    |                     |                     |                     |                       |
|                  | Intergovernmental Revenue                          | 1,403,240           | 2,084,253           | 1,506,007           | 902,806               |
|                  | Miscellaneous Revenue                              | 620                 | 7,690               | 0                   | 0                     |
|                  | Interfund Transfer                                 | 100,846             | 0                   | 49,500              | 74,000                |
|                  | <b>Total Revenues</b>                              | <b>\$ 1,504,706</b> | <b>\$ 2,091,944</b> | <b>\$ 1,555,507</b> | <b>\$ 976,806</b>     |
|                  | <b>Expenditures</b>                                |                     |                     |                     |                       |
|                  | <b>General Government</b>                          | 0                   | 200,000             | 0                   | 0                     |
|                  | Public Safety                                      | 1,077,477           | 1,380,196           | 1,060,507           | 236,806               |
|                  | Physical Environment                               | 0                   | 21,465              | 0                   | 0                     |
|                  | Transportation                                     | 0                   | 0                   | 495,000             | 740,000               |
|                  | Human Services                                     | 331,362             | 446,894             | 0                   | 0                     |
|                  | Culture/Recreation                                 | 14,166              | 3,431               | 0                   | 0                     |
|                  | <b>Total Expenditures</b>                          | <b>\$ 1,423,006</b> | <b>\$ 2,051,987</b> | <b>\$ 1,555,507</b> | <b>\$ 976,806</b>     |
| <b>Fund 1130</b> | <b><u>Transportation Impact Fee East - Old</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                    |                     |                     |                     |                       |
|                  | Miscellaneous Revenue                              | (11,268)            | 95,284              | 6,000               | 40,000                |
|                  | Intergovernmental Revenue                          | 0                   | 482,119             | 0                   | 0                     |
|                  | Cash Carry Forward                                 | 0                   | 0                   | 3,519               | 941,344               |
|                  | <b>Total Revenues</b>                              | <b>\$ (11,268)</b>  | <b>\$ 577,404</b>   | <b>\$ 9,519</b>     | <b>\$ 981,344</b>     |
|                  | <b>Expenditures</b>                                |                     |                     |                     |                       |
|                  | Transportation                                     | 22,402              | 236,239             | 2,100               | 2,100                 |
|                  | Reserves   | 0                   | 0                   | 7,419               | 979,244               |
|                  | <b>Total Expenditures</b>                          | <b>\$ 22,402</b>    | <b>\$ 236,239</b>   | <b>\$ 9,519</b>     | <b>\$ 981,344</b>     |
| <b>Fund 1131</b> | <b><u>Transportation Impact Fee West</u></b>       |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                    |                     |                     |                     |                       |
|                  | Miscellaneous Revenue                              | (651)               | 4,054               | 200                 | 4,000                 |
|                  | Cash Carry Forward                                 | 0                   | 0                   | 99,236              | 105,757               |
|                  | <b>Total Revenues</b>                              | <b>\$ (651)</b>     | <b>\$ 4,054</b>     | <b>\$ 99,436</b>    | <b>\$ 109,757</b>     |
|                  | <b>Expenditures</b>                                |                     |                     |                     |                       |
|                  | Transportation                                     | 80                  | 40,861              | 250                 | 100                   |
|                  | Reserves   | 0                   | 0                   | 99,186              | 109,657               |
|                  | <b>Total Expenditures</b>                          | <b>\$ 80</b>        | <b>\$ 40,861</b>    | <b>\$ 99,436</b>    | <b>\$ 109,757</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Revenues & Expenditures/Expenses Summary by Fund |                                       |                    |                    |                     |                       |
|--|---------------------------------------|--------------------|--------------------|---------------------|-----------------------|
| Fund   | Description                           | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
| <b>Fund 1132</b>                                 | <b><u>Parks Impact Fee Zone 1</u></b> |                    |                    |                     |                       |
|  | <b>Revenues</b>                       |                    |                    |                     |                       |
|  | Licenses & Permits                    | 144,097            | 100                | 0                   | 0                     |
|  | Miscellaneous Revenue                 | (1,523)            | 14,278             | 100                 | 5,000                 |
|  | Cash Carry Forward                    | 0                  | 0                  | 205,811             | 132,450               |
|  | <b>Total Revenues</b>                 | <b>\$ 142,574</b>  | <b>\$ 14,378</b>   | <b>\$ 205,911</b>   | <b>\$ 137,450</b>     |
|  | <b>Expenditures</b>                   |                    |                    |                     |                       |
|  | General Government                    | 0                  | 246                | 0                   | 0                     |
|  | Culture/Recreation                    | 55,900             | 740                | 150                 | 137,450               |
|  | Reserves                              | 0                  | 0                  | 205,761             | 0                     |
|  | <b>Total Expenditures</b>             | <b>\$ 55,900</b>   | <b>\$ 987</b>      | <b>\$ 205,911</b>   | <b>\$ 137,450</b>     |
| <b>Fund 1133</b>                                 | <b><u>Parks Impact Fee Zone 2</u></b> |                    |                    |                     |                       |
|  | <b>Revenues</b>                       |                    |                    |                     |                       |
|  | Licenses & Permits                    | 7,676              | 0                  | 0                   | 0                     |
|  | Miscellaneous Revenue                 | (107)              | 1,127              | 100                 | 100                   |
|  | Cash Carry Forward                    | 0                  | 0                  | 7,704               | 38,870                |
|  | <b>Total Revenues</b>                 | <b>\$ 7,570</b>    | <b>\$ 1,127</b>    | <b>\$ 7,804</b>     | <b>\$ 38,970</b>      |
|  | <b>Expenditures</b>                   |                    |                    |                     |                       |
|  | Culture/Recreation                    | 48                 | 1                  | 75                  | 38,970                |
|  | Reserves                              | 0                  | 0                  | 7,729               | 0                     |
|  | <b>Total Expenditures</b>             | <b>\$ 48</b>       | <b>\$ 1</b>        | <b>\$ 7,804</b>     | <b>\$ 38,970</b>      |
| <b>Fund 1134</b>                                 | <b><u>Parks Impact Fee Zone 3</u></b> |                    |                    |                     |                       |
|  | <b>Revenues</b>                       |                    |                    |                     |                       |
|  | Licenses & Permits                    | 23,445             | 0                  | 0                   | 0                     |
|  | Miscellaneous Revenue                 | (651)              | 6,027              | 250                 | 5,000                 |
|  | Cash Carry Forward                    | 0                  | 0                  | 179,046             | 170,892               |
|  | <b>Total Revenues</b>                 | <b>\$ 22,794</b>   | <b>\$ 6,027</b>    | <b>\$ 179,296</b>   | <b>\$ 175,892</b>     |
|  | <b>Expenditures</b>                   |                    |                    |                     |                       |
|  | Culture/Recreation                    | 77                 | 4                  | 150                 | 175,892               |
|  | Reserves                              | 0                  | 0                  | 179,146             | 0                     |
|  | <b>Total Expenditures</b>             | <b>\$ 77</b>       | <b>\$ 4</b>        | <b>\$ 179,296</b>   | <b>\$ 175,892</b>     |
| <b>Fund 1135</b>                                 | <b><u>Parks Impact Fee Zone 4</u></b> |                    |                    |                     |                       |
|  | <b>Revenues</b>                       |                    |                    |                     |                       |
|  | Licenses & Permits                    | 24,809             | 268                | 0                   | 0                     |
|  | Miscellaneous Revenue                 | (366)              | 3,707              | 300                 | 0                     |
|  | Cash Carry Forward                    | 0                  | 0                  | 344                 | 0                     |
|  | <b>Total Revenues</b>                 | <b>\$ 24,443</b>   | <b>\$ 3,976</b>    | <b>\$ 644</b>       | <b>\$ -</b>           |
|  | <b>Expenditures</b>                   |                    |                    |                     |                       |
|  | Culture/Recreation                    | 56                 | 3                  | 644                 | 0                     |
|  | Reserves                              | 0                  | 0                  | 0                   | 0                     |
|  | <b>Total Expenditures</b>             | <b>\$ 56</b>       | <b>\$ 3</b>        | <b>\$ 644</b>       | <b>\$ -</b>           |

## Revenues & Expenditures/Expenses Summary by Fund

| Revenues & Expenditures/Expenses Summary by Fund |  |                     |                    |                     |                       |
|--|--|---------------------|--------------------|---------------------|-----------------------|
| Fund   | Description  | Actual<br>FY 21-22  | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
| <b>Fund 1137</b>                                 | <b><u>Transportation Impact Fee East - New</u></b>                 |                     |                    |                     |                       |
|  | <b>Revenues</b>  |                     |                    |                     |                       |
|  | Miscellaneous Revenue  | (4,135)             | 35,159             | 1,400               | 5,000                 |
|  | Cash Carry Forward   | 0                   | 0                  | 78,111              | 194,366               |
|  | <b>Total Revenues</b>  | <b>\$ (4,135)</b>   | <b>\$ 35,159</b>   | <b>\$ 79,511</b>    | <b>\$ 199,366</b>     |
|  | <b>Expenditures</b>  |                     |                    |                     |                       |
|  | Transportation   | 288                 | 1,671              | 500                 | 500                   |
|  | Reserves   | 0                   | 0                  | 79,011              | 198,866               |
|  | <b>Total Expenditures</b>  | <b>\$ 288</b>       | <b>\$ 1,671</b>    | <b>\$ 79,511</b>    | <b>\$ 199,366</b>     |
| <b>Fund 1141</b>                                 | <b><u>Economic Development</u></b>                                 |                     |                    |                     |                       |
|  | <b>Revenues</b>  |                     |                    |                     |                       |
|  | Miscellaneous Revenue  | 474                 | 3,363              | 1,000               | 1,500                 |
|  | Cash Carry Forward   | 0                   | 0                  | 150,825             | 143,188               |
|  | <b>Total Revenues</b>  | <b>\$ 474</b>       | <b>\$ 3,363</b>    | <b>\$ 151,825</b>   | <b>\$ 144,688</b>     |
|  | <b>Expenditures</b>  |                     |                    |                     |                       |
|  | Economic Environment   | 12,796              | 9,000              | 151,825             | 144,688               |
|  | <b>Total Expenditures</b>  | <b>\$ 12,796</b>    | <b>\$ 9,000</b>    | <b>\$ 151,825</b>   | <b>\$ 144,688</b>     |
| <b>Fund 1143</b>                                 | <b><u>State Housing Initiatives Partnership Program (SHIP)</u></b> |                     |                    |                     |                       |
|  | <b>Revenues</b>  |                     |                    |                     |                       |
|  | Intergovernmental Revenue  | 1,185,846           | 322,510            | 1,438,115           | 1,002,249             |
|  | Miscellaneous Revenue  | 120,421             | 148,831            | 6,700               | 40,000                |
|  | <b>Total Revenues</b>  | <b>\$ 1,306,267</b> | <b>\$ 471,341</b>  | <b>\$ 1,444,815</b> | <b>\$ 1,042,249</b>   |
|  | <b>Expenditures</b>  |                     |                    |                     |                       |
|  | Economic Environment   | 472,672             | 851,145            | 1,444,815           | 1,042,249             |
|  | <b>Total Expenditures</b>  | <b>\$ 472,672</b>   | <b>\$ 851,145</b>  | <b>\$ 1,444,815</b> | <b>\$ 1,042,249</b>   |
| <b>Fund 1152</b>                                 | <b><u>CDBG-Neighborhood Stabilization Program</u></b>              |                     |                    |                     |                       |
|  | <b>Revenues</b>  |                     |                    |                     |                       |
|  | Cash Carry Forward   | 0                   | 0                  | 50,518              | 29,550                |
|  | <b>Total Revenues</b>  | <b>\$ 0</b>         | <b>\$ 0</b>        | <b>\$ 50,518</b>    | <b>\$ 29,550</b>      |
|  | <b>Expenditures</b>  |                     |                    |                     |                       |
|  | Economic Environment   | 0                   | 0                  | 50,518              | 29,550                |
|  | <b>Total Expenditures</b>  | <b>\$ 0</b>         | <b>\$ 0</b>        | <b>\$ 50,518</b>    | <b>\$ 29,550</b>      |
| <b>Fund 1153</b>                                 | <b><u>CDBG-Urban Development</u></b>                               |                     |                    |                     |                       |
|  | <b>Revenues</b>  |                     |                    |                     |                       |
|  | Cash Carry Forward   | 0                   | 0                  | 42,000              | 0                     |
|  | <b>Total Revenues</b>  | <b>\$ 0</b>         | <b>\$ 0</b>        | <b>\$ 42,000</b>    | <b>\$ 0</b>           |
|  | <b>Expenditures</b>  |                     |                    |                     |                       |
|  | Economic Environment   | 0                   | 0                  | 42,000              | 0                     |
|  | <b>Total Expenditures</b>  | <b>\$ 0</b>         | <b>\$ 0</b>        | <b>\$ 42,000</b>    | <b>\$ 0</b>           |

## Revenues & Expenditures/Expenses Summary by Fund

| Revenues & Expenditures/Expenses Summary by Fund |  |                    |                    |                     |                       |
|--|--|--------------------|--------------------|---------------------|-----------------------|
| Fund   | Description                                  | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
| <b>Fund 1154</b>                                 | <b><u>Impact Fee - Transport D1</u></b>      |                    |                    |                     |                       |
|  | <b>Revenues</b>                              |                    |                    |                     |                       |
|  | Licenses & Permits                           | 234,805            | 208,197            | 200,000             | 210,000               |
|  | Miscellaneous Revenue                        | (433)              | 10,764             | 1,000               | 10,000                |
|  | Cash Carry Forward                           | 0                  | 0                  | 410,165             | 685,833               |
|  | <b>Total Revenues</b>                        | <b>\$ 234,372</b>  | <b>\$ 218,961</b>  | <b>\$ 611,165</b>   | <b>\$ 905,833</b>     |
|  | <b>Expenditures</b>                          |                    |                    |                     |                       |
|  | Transportation                               | 0                  | 0                  | 1,000               | 1,000                 |
|  | Reserves                                     | 0                  | 0                  | 610,165             | 904,833               |
|  | <b>Total Expenditures</b>                    | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 611,165</b>   | <b>\$ 905,833</b>     |
| <b>Fund 1155</b>                                 | <b><u>Impact Fee - Transport D2</u></b>      |                    |                    |                     |                       |
|  | <b>Revenues</b>                              |                    |                    |                     |                       |
|  | Licenses & Permits                           | 81,118             | 318,794            | 70,000              | 115,000               |
|  | Miscellaneous Revenue                        | (97)               | 4,922              | 100                 | 10,000                |
|  | Cash Carry Forward                           | 0                  | 0                  | 150,319             | 534,684               |
|  | <b>Total Revenues</b>                        | <b>\$ 81,021</b>   | <b>\$ 323,716</b>  | <b>\$ 220,419</b>   | <b>\$ 659,684</b>     |
|  | <b>Expenditures</b>                          |                    |                    |                     |                       |
|  | Transportation                               | 0                  | 0                  | 1,000               | 0                     |
|  | Reserves                                     | 0                  | 0                  | 219,419             | 659,684               |
|  | <b>Total Expenditures</b>                    | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 220,419</b>   | <b>\$ 659,684</b>     |
| <b>Fund 1156</b>                                 | <b><u>Impact Fee - LE Trust</u></b>          |                    |                    |                     |                       |
|  | <b>Revenues</b>                              |                    |                    |                     |                       |
|  | Licenses & Permits                           | 47,660             | 374,806            | 55,500              | 55,000                |
|  | Miscellaneous Revenue                        | 41                 | 2,065              | 55                  | 555                   |
|  | Cash Carry Forward                           | 0                  | 0                  | 103,357             | 480,027               |
|  | <b>Total Revenues</b>                        | <b>\$ 47,701</b>   | <b>\$ 376,871</b>  | <b>\$ 158,912</b>   | <b>\$ 535,582</b>     |
|  | <b>Expenditures</b>                          |                    |                    |                     |                       |
|  | Public Safety                                | 0                  | 0                  | 100                 | 100                   |
|  | Reserves                                     | 0                  | 0                  | 158,812             | 535,482               |
|  | <b>Total Expenditures</b>                    | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 158,912</b>   | <b>\$ 535,582</b>     |
| <b>Fund 1157</b>                                 | <b><u>Impact Fee - Fire Rescue Trust</u></b> |                    |                    |                     |                       |
|  | <b>Revenues</b>                              |                    |                    |                     |                       |
|  | Licenses & Permits                           | 163,455            | 326,083            | 167,000             | 200,000               |
|  | Miscellaneous Revenue                        | (184)              | 8,288              | 850                 | 1,000                 |
|  | Cash Carry Forward                           | 0                  | 0                  | 326,417             | 698,542               |
|  | <b>Total Revenues</b>                        | <b>\$ 163,271</b>  | <b>\$ 334,370</b>  | <b>\$ 494,267</b>   | <b>\$ 899,542</b>     |
|  | <b>Expenditures</b>                          |                    |                    |                     |                       |
|  | Public Safety                                | 0                  | 0                  | 100                 | 100                   |
|  | Reserves                                     | 0                  | 0                  | 494,167             | 899,442               |
|  | <b>Total Expenditures</b>                    | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 494,267</b>   | <b>\$ 899,542</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                              | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
|------------------|--|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1158</b> | <b><u>Impact Fee - EMS Trust</u></b>     |                    |                    |                     |                       |
|                  | <b>Revenues</b>                          |                    |                    |                     |                       |
|                  | Licenses & Permits                       | 13,586             | 107,372            | 15,110              | 78,000                |
|                  | Miscellaneous Revenue                    | 12                 | 292                | 10                  | 500                   |
|                  | Cash Carry Forward                       | 0                  | 0                  | 28,718              | 218,960               |
|                  | <b>Total Revenues</b>                    | <b>\$ 13,598</b>   | <b>\$ 107,663</b>  | <b>\$ 43,838</b>    | <b>\$ 297,460</b>     |
|                  | <b>Expenditures</b>                      |                    |                    |                     |                       |
|                  | Public Safety                            | 0                  | 0                  | 100                 | 100                   |
|                  | Reserves                                 | 0                  | 0                  | 43,738              | 297,360               |
|                  | <b>Total Expenditures</b>                | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 43,838</b>    | <b>\$ 297,460</b>     |
| <b>Fund 1159</b> | <b><u>Impact Fee - Library Trust</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                          |                    |                    |                     |                       |
|                  | Licenses & Permits                       | 58,487             | 42,311             | 65,000              | 70,000                |
|                  | Miscellaneous Revenue                    | (110)              | 3,100              | 85                  | 100                   |
|                  | Cash Carry Forward                       | 0                  | 0                  | 225,263             | 46,773                |
|                  | <b>Total Revenues</b>                    | <b>\$ 58,377</b>   | <b>\$ 45,411</b>   | <b>\$ 290,348</b>   | <b>\$ 116,873</b>     |
|                  | <b>Expenditures</b>                      |                    |                    |                     |                       |
|                  | Culture/Recreation                       | 0                  | 0                  | 200,100             | 116,773               |
|                  | Reserves                                 | 0                  | 0                  | 90,248              | 100                   |
|                  | <b>Total Expenditures</b>                | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 290,348</b>   | <b>\$ 116,873</b>     |
| <b>Fund 1175</b> | <b><u>Bimini Gardens MSTU</u></b>        |                    |                    |                     |                       |
|                  | <b>Revenues</b>                          |                    |                    |                     |                       |
|                  | Licenses and Permits                     | 5,074              | 4,705              | 5,300               | 0                     |
|                  | Miscellaneous Revenue                    | 125                | 25                 | 100                 | 50                    |
|                  | Excess Fees                              | 27                 | 0                  | 25                  | 20                    |
|                  | Cash Carry Forward                       | 0                  | 0                  | 33,828              | 42,751                |
|                  | <b>Total Revenues</b>                    | <b>\$ 5,225</b>    | <b>\$ 4,729</b>    | <b>\$ 39,253</b>    | <b>\$ 42,821</b>      |
|                  | <b>Expenditures</b>                      |                    |                    |                     |                       |
|                  | General Government                       | 160                | 153                | 160                 | 160                   |
|                  | Transportation                           | 15,180             | 53                 | 39,093              | 42,661                |
|                  | <b>Total Expenditures</b>                | <b>\$ 15,340</b>   | <b>\$ 206</b>      | <b>\$ 39,253</b>    | <b>\$ 42,821</b>      |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                 | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
|------------------|---|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1177</b> | <b><u>Espanola Special Assessment</u></b>   |                    |                    |                     |                       |
|                  | <b>Revenues</b>                             |                    |                    |                     |                       |
|                  | Licenses and Permits                        | 1,574              | 1,579              | 1,400               | 1,400                 |
|                  | Intergovernmental Revenue                   | 5,057              | 3,583              | 0                   | 0                     |
|                  | Miscellaneous Revenue                       | 56                 | 8                  | 50                  | 50                    |
|                  | Excess Fees                                 | 8                  | 0                  | 10                  | 7                     |
|                  | Cash Carry Forward                          | 0                  | 0                  | 18,514              | 21,584                |
|                  | <b>Total Revenues</b>                       | <b>\$ 6,696</b>    | <b>\$ 5,169</b>    | <b>\$ 19,974</b>    | <b>\$ 23,041</b>      |
|                  | <b>Expenditures</b>                         |                    |                    |                     |                       |
|                  | Human Services                              | 5,349              | 4,889              | 19,974              | 5,410                 |
|                  | Reserves                                    | 0                  | 0                  | 0                   | 17,631                |
|                  | <b>Total Expenditures</b>                   | <b>\$ 5,349</b>    | <b>\$ 4,889</b>    | <b>\$ 19,974</b>    | <b>\$ 23,041</b>      |
| <b>Fund 1178</b> | <b><u>Rima Ridge Special Assessment</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                             |                    |                    |                     |                       |
|                  | Licenses and Permits                        | 2,040              | 2,038              | 2,300               | 2,000                 |
|                  | Intergovernmental Revenue                   | 6,155              | 7,062              | 0                   | 0                     |
|                  | Miscellaneous Revenue                       | 107                | 10                 | 100                 | 100                   |
|                  | Excess Fees                                 | 11                 | 0                  | 15                  | 10                    |
|                  | Cash Carry Forward                          | 0                  | 0                  | 34,768              | 42,924                |
|                  | <b>Total Revenues</b>                       | <b>\$ 8,312</b>    | <b>\$ 9,111</b>    | <b>\$ 37,183</b>    | <b>\$ 45,034</b>      |
|                  | <b>Expenditures</b>                         |                    |                    |                     |                       |
|                  | Human Services                              | 6,468              | 7,319              | 7,380               | 7,270                 |
|                  | Reserves                                    | 0                  | 0                  | 29,803              | 37,764                |
|                  | <b>Total Expenditures</b>                   | <b>\$ 6,468</b>    | <b>\$ 7,319</b>    | <b>\$ 37,183</b>    | <b>\$ 45,034</b>      |
| <b>Fund 1180</b> | <b><u>Municipal Services</u></b>            |                    |                    |                     |                       |
|                  | <b>Revenues</b>                             |                    |                    |                     |                       |
|                  | Licenses & Permits                          | 93,098             | 26,235             | 90,000              | 28,000                |
|                  | Intergovernmental Revenue                   | 115,035            | 156,087            | 60,000              | 82,000                |
|                  | Charges for Services                        | 501,365            | 443,946            | 485,500             | 422,800               |
|                  | Fines & Forfeitures                         | 30                 | 70                 | 0                   | 0                     |
|                  | Miscellaneous Revenue                       | 9,601              | 80,457             | 12,500              | 216,700               |
|                  | Other Sources                               | 9,186              | 6,645              | 0                   | 0                     |
|                  | Cash Carry Forward                          | 0                  | 0                  | 1,260,283           | 1,024,959             |
|                  | <b>Total Revenues</b>                       | <b>\$ 728,315</b>  | <b>\$ 713,440</b>  | <b>\$ 1,908,283</b> | <b>\$ 1,774,459</b>   |
|                  | <b>Expenditures</b>                         |                    |                    |                     |                       |
|                  | General Government                          | 456,282            | 58,014             | 1,003,957           | 1,093,311             |
|                  | Public Safety                               | 59,311             | 70,421             | 219,177             | 369,190               |
|                  | Interfund Transfer                          | 0                  | 42,082             | 0                   | 0                     |
|                  | Reserves                                    | 0                  | 0                  | 685,149             | 311,958               |
|                  | <b>Total Expenditures</b>                   | <b>\$ 515,593</b>  | <b>\$ 170,517</b>  | <b>\$ 1,908,283</b> | <b>\$ 1,774,459</b>   |



## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                       | Actual<br>FY 21-22  | Actual<br>FY 22-23  | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
|------------------|---|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1181</b> | <b><u>Building Department</u></b>                 |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                   |                     |                     |                     |                       |
|                  | Licenses & Permits                                | 1,834,174           | 1,339,352           | 1,474,500           | 1,272,885             |
|                  | Charges for Services                              | 2,236               | 4,859               | 2,000               | 3,000                 |
|                  | Fines & Forfeitures                               | 12,337              | 200                 | 2,000               | 2,000                 |
|                  | Miscellaneous Revenue                             | (6,524)             | 76,569              | 2,300               | 202,200               |
|                  | Other Sources                                     | 4,091               | 6,645               | 0                   | 0                     |
|                  | Cash Carry Forward                                | 0                   | 0                   | 1,548,005           | 1,149,767             |
|                  | <b>Total Revenues</b>                             | <b>\$ 1,846,315</b> | <b>\$ 1,427,625</b> | <b>\$ 3,028,805</b> | <b>\$ 2,629,852</b>   |
|                  | <b>Expenditures</b>                               |                     |                     |                     |                       |
|                  | Public Safety                                     | 1,661,481           | 1,544,953           | 2,028,029           | 2,153,475             |
|                  | Reserves  | 0                   | 35,960              | 1,000,776           | 476,377               |
|                  | <b>Total Expenditures</b>                         | <b>\$ 1,661,481</b> | <b>\$ 1,580,913</b> | <b>\$ 3,028,805</b> | <b>\$ 2,629,852</b>   |
| <b>Fund 1182</b> | <b><u>Public Safety Communication Network</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                   |                     |                     |                     |                       |
|                  | Intergovernmental Revenue                         | 0                   | 10,428              | 0                   | 0                     |
|                  | Charges for Services                              | 578,634             | 619,048             | 1,775,932           | 1,839,886             |
|                  | Fines & Forfeitures                               | 53,247              | 57,001              | 50,000              | 50,000                |
|                  | Miscellaneous Revenue                             | 14,601              | 47,809              | 32,805              | 44,077                |
|                  | Interfund Transfer                                | 717,498             | 2,000,000           | 812,930             | 750,000               |
|                  | Other Sources                                     | 0                   | 81,246              | 0                   | 0                     |
|                  | Cash Carry Forward                                | 0                   | 0                   | 1,290,476           | 1,677,781             |
|                  | <b>Total Revenues</b>                             | <b>\$ 1,363,980</b> | <b>\$ 2,815,532</b> | <b>\$ 3,962,143</b> | <b>\$ 4,361,744</b>   |
|                  | <b>Expenditures</b>                               |                     |                     |                     |                       |
|                  | Public Safety                                     | 2,001,762           | 2,364,497           | 2,708,815           | 2,736,137             |
|                  | Interfund Transfer                                | 0                   | 3,857               | 0                   | 0                     |
|                  | Reserves  | 0                   | 0                   | 1,253,328           | 1,625,607             |
|                  | <b>Total Expenditures</b>                         | <b>\$ 2,001,762</b> | <b>\$ 2,368,354</b> | <b>\$ 3,962,143</b> | <b>\$ 4,361,744</b>   |
| <b>Fund 1184</b> | <b><u>Disaster Relief</u></b>                     |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                   |                     |                     |                     |                       |
|                  | Intergovernmental Revenue                         | 5,791               | 6,685,336           | 0                   | 0                     |
|                  | Miscellaneous Revenue                             | (8,354)             | 65,207              | 0                   | 0                     |
|                  | Interfund Transfer                                | 0                   | 2,548,951           | 0                   | 0                     |
|                  | <b>Total Revenues</b>                             | <b>\$ (2,563)</b>   | <b>\$ 9,299,494</b> | <b>\$ 0</b>         | <b>\$ 0</b>           |
|                  | <b>Expenditures</b>                               |                     |                     |                     |                       |
|                  | Public Safety                                     | 788,557             | 1,292,902           | 0                   | 0                     |
|                  | Physical Environment                              | 0                   | 6,667,948           | 0                   | 0                     |
|                  | <b>Total Expenditures</b>                         | <b>\$ 788,557</b>   | <b>\$ 1,292,902</b> | <b>\$ 0</b>         | <b>\$ 0</b>           |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                  | Actual<br>FY 21-22   | Actual<br>FY 22-23  | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
|------------------|--|----------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1185</b> | <b><u>Federal Relief</u></b>                 |                      |                     |                     |                       |
|                  | <b>Revenues</b>                              |                      |                     |                     |                       |
|                  | Intergovernmental Revenue                    | 11,470,005           | 1,021,595           | 0                   | 0                     |
|                  | Miscellaneous Revenue                        | (102,074)            | 511,555             | 0                   | 0                     |
|                  | <b>Total Revenues</b>                        | <b>\$ 11,367,931</b> | <b>\$ 1,533,151</b> | <b>\$ 0</b>         | <b>\$ 0</b>           |
|                  | <b>Expenditures</b>                          |                      |                     |                     |                       |
|                  | General Government Services                  | 9,411,552            | 58,776              | 0                   | 0                     |
|                  | Public Safety                                | 66,372               | 22,225              | 0                   | 0                     |
|                  | Physical Environment                         | 340,964              | 923,565             | 0                   | 0                     |
|                  | Human Services                               | 143,399              | (458)               | 0                   | 0                     |
|                  | Other Sources                                | 16,704               | 17,488              | 0                   | 0                     |
|                  | Interfund Transfer                           | 1,491,013            | 0                   | 0                   | 0                     |
|                  | <b>Total Expenditures</b>                    | <b>\$ 11,470,003</b> | <b>\$ 1,021,595</b> | <b>\$ 0</b>         | <b>\$ 0</b>           |
| <b>Fund 1187</b> | <b><u>Capital Preservation</u></b>           |                      |                     |                     |                       |
|                  | <b>Revenues</b>                              |                      |                     |                     |                       |
|                  | Intergovernmental Revenue                    | 0                    | 0                   | 565,569             | 0                     |
|                  | Miscellaneous Revenue                        | (3,109)              | 26,936              | 0                   | 0                     |
|                  | Interfund Transfer                           | 748,500              | 605,500             | 1,249,000           | 2,491,500             |
|                  | <b>Total Revenues</b>                        | <b>\$ 745,391</b>    | <b>\$ 632,436</b>   | <b>\$ 1,814,569</b> | <b>\$ 2,491,500</b>   |
|                  | <b>Expenditures</b>                          |                      |                     |                     |                       |
|                  | General Government                           | 191,586              | 425,894             | 949,000             | 1,651,500             |
|                  | Public Safety                                | 0                    | 0                   | 865,569             | 0                     |
|                  | Culture/Recreation                           | 5,304                | 0                   | 0                   | 840,000               |
|                  | <b>Total Expenditures</b>                    | <b>\$ 196,890</b>    | <b>\$ 425,894</b>   | <b>\$ 1,814,569</b> | <b>\$ 2,491,500</b>   |
| <b>Fund 1192</b> | <b><u>Domestic Violence</u></b>              |                      |                     |                     |                       |
|                  | <b>Revenues</b>                              |                      |                     |                     |                       |
|                  | Fines & Forfeitures                          | 12,132               | 12,682              | 10,500              | 10,000                |
|                  | Miscellaneous Revenue                        | 95                   | 0                   | 100                 | 50                    |
|                  | Cash Carry Forward                           | 0                    | 0                   | 52,387              | 63,469                |
|                  | <b>Total Revenues</b>                        | <b>\$ 12,227</b>     | <b>\$ 12,682</b>    | <b>\$ 62,987</b>    | <b>\$ 73,519</b>      |
|                  | <b>Expenditures</b>                          |                      |                     |                     |                       |
|                  | Reserves                                     | 0                    | 0                   | 62,987              | 73,519                |
|                  | <b>Total Expenditures</b>                    | <b>\$ 0</b>          | <b>\$ 0</b>         | <b>\$ 62,987</b>    | <b>\$ 73,519</b>      |
| <b>Fund 1193</b> | <b><u>Alcohol &amp; Drug Abuse Trust</u></b> |                      |                     |                     |                       |
|                  | <b>Revenues</b>                              |                      |                     |                     |                       |
|                  | Fines & Forfeitures                          | 6,599                | 9,952               | 6,000               | 8,000                 |
|                  | Miscellaneous Revenue                        | 59                   | 0                   | 50                  | 50                    |
|                  | Cash Carry Forward                           | 0                    | 0                   | 32,205              | 46,106                |
|                  | <b>Total Revenues</b>                        | <b>\$ 6,658</b>      | <b>\$ 9,952</b>     | <b>\$ 38,255</b>    | <b>\$ 54,156</b>      |
|                  | <b>Expenditures</b>                          |                      |                     |                     |                       |
|                  | Reserves                                     | 0                    | 0                   | 38,255              | 54,156                |
|                  | <b>Total Expenditures</b>                    | <b>\$ 0</b>          | <b>\$ 0</b>         | <b>\$ 38,255</b>    | <b>\$ 54,156</b>      |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
|------------------|--|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1194</b> | <b><u>Court Innovations/Technology</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                            |                    |                    |                     |                       |
|                  | Fines & Forfeitures                        | 414,286            | 303,848            | 400,000             | 290,000               |
|                  | Miscellaneous Revenue                      | (2,990)            | 25,581             | 1,200               | 3,000                 |
|                  | Other Sources                              | 0                  | 586                | 0                   | 0                     |
|                  | Cash Carry Forward                         | 0                  | 0                  | 822,396             | 632,817               |
|                  | <b>Total Revenues</b>                      | <b>\$ 411,296</b>  | <b>\$ 330,015</b>  | <b>\$ 1,223,596</b> | <b>\$ 925,817</b>     |
|                  | <b>Expenditures</b>                        |                    |                    |                     |                       |
|                  | Court Related                              | 449,536            | 261,674            | 567,487             | 708,726               |
|                  | Reserves                                   | 0                  | 0                  | 656,109             | 217,091               |
|                  | <b>Total Expenditures</b>                  | <b>\$ 449,536</b>  | <b>\$ 261,674</b>  | <b>\$ 1,223,596</b> | <b>\$ 925,817</b>     |
| <b>Fund 1195</b> | <b><u>Juvenile Diversion</u></b>           |                    |                    |                     |                       |
|                  | <b>Revenues</b>                            |                    |                    |                     |                       |
|                  | Fines & Forfeitures                        | 17,811             | 19,646             | 18,000              | 18,450                |
|                  | Miscellaneous Revenue                      | 68                 | 0                  | 40                  |                       |
|                  | <b>Total Revenues</b>                      | <b>\$ 17,880</b>   | <b>\$ 19,646</b>   | <b>\$ 18,040</b>    | <b>\$ 18,450</b>      |
|                  | <b>Expenditures</b>                        |                    |                    |                     |                       |
|                  | Interfund Transfers                        | 16,436             | 21,101             | 18,030              | 18,450                |
|                  | Court Related                              | 8                  | 0                  | 10                  | 0                     |
|                  | <b>Total Expenditures</b>                  | <b>\$ 16,444</b>   | <b>\$ 21,101</b>   | <b>\$ 18,040</b>    | <b>\$ 18,450</b>      |
| <b>Fund 1196</b> | <b><u>Crime Prevention</u></b>             |                    |                    |                     |                       |
|                  | <b>Revenues</b>                            |                    |                    |                     |                       |
|                  | Fines & Forfeitures                        | 29,472             | 32,078             | 29,000              | 29,000                |
|                  | Miscellaneous Revenue                      | (262)              | 3,408              | 150                 | 150                   |
|                  | Cash Carry Forward                         | 0                  | 0                  | 100,244             | 118,591               |
|                  | <b>Total Revenues</b>                      | <b>\$ 29,210</b>   | <b>\$ 35,486</b>   | <b>\$ 129,394</b>   | <b>\$ 147,741</b>     |
|                  | <b>Expenditures</b>                        |                    |                    |                     |                       |
|                  | Public Safety                              | 48,010             | 41,002             | 200                 | 200                   |
|                  | Reserves                                   | 0                  | 0                  | 129,194             | 147,541               |
|                  | <b>Total Expenditures</b>                  | <b>\$ 48,010</b>   | <b>\$ 41,002</b>   | <b>\$ 129,394</b>   | <b>\$ 147,741</b>     |
| <b>Fund 1197</b> | <b><u>Court Innovations</u></b>            |                    |                    |                     |                       |
|                  | <b>Revenues</b>                            |                    |                    |                     |                       |
|                  | Fines & Forfeitures                        | 17,783             | 19,676             | 18,000              | 18,300                |
|                  | Miscellaneous Revenue                      | 41                 | 0                  | 55                  | 20                    |
|                  | Interfund Transfers                        | 78,021             | 171,602            | 190,644             | 186,685               |
|                  | Cash Carry Forward                         | 0                  | 0                  | 4,527               | 20,971                |
|                  | <b>Total Revenues</b>                      | <b>\$ 95,845</b>   | <b>\$ 191,278</b>  | <b>\$ 213,226</b>   | <b>\$ 225,976</b>     |
|                  | <b>Expenditures</b>                        |                    |                    |                     |                       |
|                  | Court Related                              | 148,626            | 170,265            | 213,226             | 225,976               |
|                  | <b>Total Expenditures</b>                  | <b>\$ 148,626</b>  | <b>\$ 170,265</b>  | <b>\$ 213,226</b>   | <b>\$ 225,976</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Revenues & Expenditures/Expenses Summary by Fund |  |                     |                     |                     |                       |
|--|--|---------------------|---------------------|---------------------|-----------------------|
| Fund   | Description  | Actual<br>FY 21-22  | Actual<br>FY 22-23  | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
| <b>Fund 1198</b>                                 | <b><u>Teen Court</u></b>                             |                     |                     |                     |                       |
|  | <b>Revenues</b>                                      |                     |                     |                     |                       |
|  | Fines & Forfeitures                                  | 19,474              | 21,408              | 19,500              | 20,500                |
|  | Miscellaneous Revenue                                | 90                  | 0                   | 50                  | 50                    |
|  | Interfund Transfers                                  | 50,494              | 46,645              | 45,767              | 62,698                |
|  | Cash Carry Forward                                   | 0                   | 0                   | 15,132              | 3,896                 |
|  | <b>Total Revenues</b>                                | <b>\$ 70,058</b>    | <b>\$ 68,053</b>    | <b>\$ 80,449</b>    | <b>\$ 87,144</b>      |
|  | <b>Expenditures</b>                                  |                     |                     |                     |                       |
|  | Court Related  | 64,429              | 70,426              | 80,449              | 87,144                |
|  | <b>Total Expenditures</b>                            | <b>\$ 64,429</b>    | <b>\$ 70,426</b>    | <b>\$ 80,449</b>    | <b>\$ 87,144</b>      |
| <b>Fund 1211</b>                                 | <b><u>Gen. Obligation Bonds, Series 2005</u></b>     |                     |                     |                     |                       |
|  | <b>Revenues</b>                                      |                     |                     |                     |                       |
|  | Ad Valorem Taxes                                     | 2,122,994           | 2,034,276           | 2,124,271           | 1,797,127             |
|  | Miscellaneous Revenue                                | (4,610)             | 75,067              | 5,000               | 5,000                 |
|  | Cash Carry Forward                                   | 0                   | 0                   | 1,459,134           | 1,973,928             |
|  | <b>Total Revenues</b>                                | <b>\$ 2,118,384</b> | <b>\$ 2,109,343</b> | <b>\$ 3,588,405</b> | <b>\$ 3,776,055</b>   |
|  | <b>Expenditures</b>                                  |                     |                     |                     |                       |
|  | Debt Service   | 1,792,839           | 1,794,422           | 1,794,065           | 1,795,400             |
|  | Reserves   | 0                   | 0                   | 1,794,340           | 1,980,655             |
|  | <b>Total Expenditures</b>                            | <b>\$ 1,792,839</b> | <b>\$ 1,794,422</b> | <b>\$ 3,588,405</b> | <b>\$ 3,776,055</b>   |
| <b>Fund 1212</b>                                 | <b><u>Bond - Capital Improvement Referendum</u></b>  |                     |                     |                     |                       |
|  | <b>Revenues</b>                                      |                     |                     |                     |                       |
|  | Other Taxes  | 211,537             | 227,146             | 0                   | 0                     |
|  | Intergovernmental Revenue                            | 4,591,694           | 4,937,933           | 3,516,384           | 3,423,384             |
|  | Miscellaneous Revenue                                | 1,455               | 104,717             | 5,000               | 5,000                 |
|  | Cash Carry Forward                                   | 0                   | 0                   | 5,127,597           | 5,425,243             |
|  | <b>Total Revenues</b>                                | <b>\$ 4,804,687</b> | <b>\$ 5,269,797</b> | <b>\$ 8,648,981</b> | <b>\$ 8,853,627</b>   |
|  | <b>Expenditures</b>                                  |                     |                     |                     |                       |
|  | Debt Service   | 3,483,523           | 3,478,285           | 3,490,305           | 3,491,015             |
|  | Interfund Transfer                                   | 0                   | 0                   | 1,500,000           | 0                     |
|  | Reserves   | 0                   | 0                   | 3,658,676           | 5,362,612             |
|  | <b>Total Expenditures</b>                            | <b>\$ 3,483,523</b> | <b>\$ 3,478,285</b> | <b>\$ 8,648,981</b> | <b>\$ 8,853,627</b>   |
| <b>Fund 1213</b>                                 | <b><u>Bond - Taxable Spec Assessment Rev S18</u></b> |                     |                     |                     |                       |
|  | <b>Revenues</b>                                      |                     |                     |                     |                       |
|  | Licenses and Permits                                 | 95,528              | 95,514              | 100,000             | 100,000               |
|  | Miscellaneous Revenue                                | 102                 | 46                  | 7,463               | 17,767                |
|  | <b>Total Revenues</b>                                | <b>\$ 95,630</b>    | <b>\$ 95,560</b>    | <b>\$ 107,463</b>   | <b>\$ 117,767</b>     |
|  | <b>Expenditures</b>                                  |                     |                     |                     |                       |
|  | Debt Service   | 86,872              | 86,532              | 87,020              | 86,110                |
|  | Reserves   | 0                   | 0                   | 20,443              | 31,657                |
|  | <b>Total Expenditures</b>                            | <b>\$ 86,872</b>    | <b>\$ 86,532</b>    | <b>\$ 107,463</b>   | <b>\$ 117,767</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Revenues & Expenditures/Expenses Summary by Fund |   |                     |                     |                     |                       |
|--|---|---------------------|---------------------|---------------------|-----------------------|
| Fund   | Description   | Actual<br>FY 21-22  | Actual<br>FY 22-23  | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
| <b>Fund 1214</b>                                 | <b><u>Bond - Taxable Spec Assessment Rev S18B</u></b> |                     |                     |                     |                       |
|  | <b>Revenues</b>                                       |                     |                     |                     |                       |
|  | Licenses and Permits                                  | 0                   | 0                   | 0                   | 0                     |
|  | Miscellaneous Revenues                                | 477                 | 3                   | 0                   | 0                     |
|  | Interfund Transfer                                    | 660,524             | 704,330             | 0                   | 0                     |
|  | <b>Total Revenues</b>                                 | <b>\$ 661,001</b>   | <b>\$ 704,333</b>   | <b>\$ 0</b>         | <b>\$ 0</b>           |
|  | <b>Expenditures</b>                                   |                     |                     |                     |                       |
|  | Debt Service  | 704,079             | 703,877             | 0                   | 0                     |
|  | <b>Total Expenditures</b>                             | <b>\$ 704,079</b>   | <b>\$ 703,877</b>   | <b>\$ 0</b>         | <b>\$ 0</b>           |
| <b>Fund 1215</b>                                 | <b><u>Bond Cap Imp Rev S2020</u></b>                  |                     |                     |                     |                       |
|  | <b>Revenues</b>                                       |                     |                     |                     |                       |
|  | Miscellaneous Revenue                                 | 489                 | 3,713               | 0                   | 0                     |
|  | Interfund Transfer                                    | 323,792             | 1,405,908           | 1,827,421           | 1,535,535             |
|  | Cash Carry Forward                                    | 0                   | 0                   | 0                   | 99,470                |
|  | <b>Total Revenues</b>                                 | <b>\$ 324,281</b>   | <b>\$ 1,409,621</b> | <b>\$ 1,827,421</b> | <b>\$ 1,635,005</b>   |
|  | <b>Expenditures</b>                                   |                     |                     |                     |                       |
|  | Debt Service  | 325,314             | 1,399,989           | 1,827,421           | 1,635,005             |
|  | <b>Total Expenditures</b>                             | <b>\$ 325,314</b>   | <b>\$ 1,399,989</b> | <b>\$ 1,827,421</b> | <b>\$ 1,635,005</b>   |
| <b>Fund 1219</b>                                 | <b><u>Environmentally Sensitive Lands 2008</u></b>    |                     |                     |                     |                       |
|  | <b>Revenues</b>                                       |                     |                     |                     |                       |
|  | Ad Valorem Taxes                                      | 1,294,703           | 1,527,237           | 1,717,554           | 1,956,802             |
|  | Miscellaneous Revenue                                 | (5,279)             | 72,558              | 1,000               | 1,000                 |
|  | Cash Carry Forward                                    | 0                   | 0                   | 1,636,406           | 2,331,829             |
|  | <b>Total Revenues</b>                                 | <b>\$ 1,289,424</b> | <b>\$ 1,599,795</b> | <b>\$ 3,354,960</b> | <b>\$ 4,289,631</b>   |
|  | <b>Expenditures</b>                                   |                     |                     |                     |                       |
|  | Debt Service  | 1,161,807           | 1,168,740           | 1,164,698           | 1,162,360             |
|  | Reserves  | 0                   | 0                   | 2,190,262           | 3,127,271             |
|  | <b>Total Expenditures</b>                             | <b>\$ 1,161,807</b> | <b>\$ 1,168,740</b> | <b>\$ 3,354,960</b> | <b>\$ 4,289,631</b>   |
| <b>Fund 1220</b>                                 | <b><u>Bond TDT Revenue Series 2017</u></b>            |                     |                     |                     |                       |
|  | <b>Revenues</b>                                       |                     |                     |                     |                       |
|  | Miscellaneous Revenue                                 | 0                   | 0                   | 0                   | 0                     |
|  | <b>Total Revenues</b>                                 | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>           |
|  | <b>Expenditures</b>                                   |                     |                     |                     |                       |
|  | Debt Service  | 87                  | 0                   | 0                   | 0                     |
|  | <b>Total Expenditures</b>                             | <b>\$ 87</b>        | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>           |

## Revenues & Expenditures/Expenses Summary by Fund

| Revenues & Expenditures/Expenses Summary by Fund |   |                     |                     |                     |                       |
|--|---|---------------------|---------------------|---------------------|-----------------------|
| Fund   | Description                                     | Actual<br>FY 21-22  | Actual<br>FY 22-23  | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
| <b>Fund 1221</b>                                 | <b><u>Bond Grant Anticipated Note S2020</u></b> |                     |                     |                     |                       |
|  | <b>Revenues</b>                                 |                     |                     |                     |                       |
|  | Miscellaneous Revenue                           | (1,080)             | 12,840              | 0                   | 0                     |
|  | Interfund Transfers                             | 0                   | 0                   | 0                   | 0                     |
|  | <b>Total Revenues</b>                           | <b>\$ (1,080)</b>   | <b>\$ 12,840</b>    | <b>\$ 0</b>         | <b>\$ 0</b>           |
|  | <b>Expenditures</b>                             |                     |                     |                     |                       |
|  | Debt Service                                    | 572,742             | 9                   | 0                   | 0                     |
|  | <b>Total Expenditures</b>                       | <b>\$ 572,742</b>   | <b>\$ 9</b>         | <b>\$ 0</b>         | <b>\$ 0</b>           |
| <b>Fund 1307</b>                                 | <b><u>Beachfront Parks Capital</u></b>          |                     |                     |                     |                       |
|  | <b>Revenues</b>                                 |                     |                     |                     |                       |
|  | Miscellaneous Revenue                           | (1,985)             | 16,992              | 1,200               | 12,000                |
|  | Cash Carry Forward                              | 0                   | 0                   | 266,096             | 294,141               |
|  | <b>Total Revenues</b>                           | <b>\$ (1,985)</b>   | <b>\$ 16,992</b>    | <b>\$ 267,296</b>   | <b>\$ 306,141</b>     |
|  | <b>Expenditures</b>                             |                     |                     |                     |                       |
|  | Culture/Recreation                              | 474                 | 12                  | 700                 | 275,300               |
|  | Reserves  | 0                   | 0                   | 266,596             | 30,841                |
|  | <b>Total Expenditures</b>                       | <b>\$ 474</b>       | <b>\$ 12</b>        | <b>\$ 267,296</b>   | <b>\$ 306,141</b>     |
| <b>Fund 1308</b>                                 | <b><u>Beachfront Park Maintenance</u></b>       |                     |                     |                     |                       |
|  | <b>Revenues</b>                                 |                     |                     |                     |                       |
|  | Miscellaneous Revenue                           | (3,730)             | 32,161              | 4,000               | 25,000                |
|  | Cash Carry Forward                              | 0                   | 0                   | 564,234             | 595,018               |
|  | <b>Total Revenues</b>                           | <b>\$ (3,730)</b>   | <b>\$ 32,161</b>    | <b>\$ 568,234</b>   | <b>\$ 620,018</b>     |
|  | <b>Expenditures</b>                             |                     |                     |                     |                       |
|  | Culture/Recreation                              | 19,075              | 1,829               | 22,300              | 21,500                |
|  | Reserves  | 0                   | 0                   | 545,934             | 598,518               |
|  | <b>Total Expenditures</b>                       | <b>\$ 19,075</b>    | <b>\$ 1,829</b>     | <b>\$ 568,234</b>   | <b>\$ 620,018</b>     |
| <b>Fund 1311</b>                                 | <b><u>1/2 Cent Discretionary Sales Tax</u></b>  |                     |                     |                     |                       |
|  | <b>Revenues</b>                                 |                     |                     |                     |                       |
|  | Other Taxes                                     | 4,340,160           | 4,123,888           | 4,773,455           | 4,414,068             |
|  | Miscellaneous Revenue                           | (14,631)            | 114,036             | 10,000              | 25,000                |
|  | Cash Carry Forward                              | 0                   | 0                   | 1,285,281           | 713,173               |
|  | <b>Total Revenues</b>                           | <b>\$ 4,325,529</b> | <b>\$ 4,237,924</b> | <b>\$ 6,068,736</b> | <b>\$ 5,152,241</b>   |
|  | <b>Expenditures</b>                             |                     |                     |                     |                       |
|  | General Government                              | 1,486               | 0                   | 2,800               | 2,800                 |
|  | Public Safety                                   | 1,281,400           | 100,367             | 3,002,800           | 882,000               |
|  | Transportation                                  | 99,541              | 608,001             | 0                   | 0                     |
|  | Physical Environment                            | 0                   | 0                   | 0                   | 3,000,000             |
|  | Culture/Recreation                              | 105,528             | 132,764             | 0                   | 0                     |
|  | Transfer to Constitutional Officers             | 3,000,000           | 3,000,000           | 3,000,000           | 0                     |
|  | Reserves  | 0                   | 0                   | 63,136              | 1,267,441             |
|  | <b>Total Expenditures</b>                       | <b>\$ 4,487,955</b> | <b>\$ 3,841,131</b> | <b>\$ 6,068,736</b> | <b>\$ 5,152,241</b>   |

## Revenues & Expenditures/Expenses Summary by Fund

| Revenues & Expenditures/Expenses Summary by Fund |   |                      |                     |                      |                       |
|--|---|----------------------|---------------------|----------------------|-----------------------|
| Fund   | Description   | Actual<br>FY 21-22   | Actual<br>FY 22-23  | Adopted<br>FY 23-24  | Tentative<br>FY 24-25 |
| <b>Fund 1312</b>                                 | <b><u>2015 Capital Improvements Bond</u></b>                        |                      |                     |                      |                       |
|  | <b>Revenues</b>   |                      |                     |                      |                       |
|  | Miscellaneous Revenue   | 35                   | 0                   | 0                    | 0                     |
|  | <b>Total Revenues</b>   | <b>\$ 35</b>         | <b>\$ 0</b>         | <b>\$ 0</b>          | <b>\$ 0</b>           |
|  | <b>Expenditures</b>   |                      |                     |                      |                       |
|  | General Government  | 646                  | 0                   | 0                    | 0                     |
|  | Public Safety   | 51,313               | 0                   | 0                    | 0                     |
|  | <b>Total Expenditures</b>   | <b>\$ 51,959</b>     | <b>\$ 0</b>         | <b>\$ 0</b>          | <b>\$ 0</b>           |
| <b>Fund 1314</b>                                 | <b><u>CPF - Taxable Special Assessment Revenue Series 2018B</u></b> |                      |                     |                      |                       |
|  | <b>Revenues</b>   |                      |                     |                      |                       |
|  | Miscellaneous Revenue   | 2                    | 0                   | 0                    | 0                     |
|  | <b>Total Revenues</b>   | <b>\$ 2</b>          | <b>\$ 0</b>         | <b>\$ 0</b>          | <b>\$ 0</b>           |
|  | <b>Expenditures</b>   |                      |                     |                      |                       |
|  | Debt Service  | 0                    | 0                   | 0                    | 0                     |
|  | Physical Environment  | 64,173               | 0                   | 0                    | 0                     |
|  | <b>Total Expenditures</b>   | <b>\$ 64,173</b>     | <b>\$ 0</b>         | <b>\$ 0</b>          | <b>\$ 0</b>           |
| <b>Fund 1315</b>                                 | <b><u>CPF - New Sheriff Op Center</u></b>                           |                      |                     |                      |                       |
|  | <b>Revenues</b>   |                      |                     |                      |                       |
|  | Miscellaneous Revenue   | (5,723)              | 54,520              | 0                    | 0                     |
|  | Other Sources   | 7,750,000            | 316,009             | 0                    | 0                     |
|  | Cash Carry Forward  | 0                    | 0                   | 0                    | 0                     |
|  | <b>Total Revenues</b>   | <b>\$ 7,744,277</b>  | <b>\$ 370,529</b>   | <b>\$ 0</b>          | <b>\$ 0</b>           |
|  | <b>Expenditures</b>   |                      |                     |                      |                       |
|  | Public Safety   | 15,413,642           | 3,133,636           | 0                    | 0                     |
|  | <b>Total Expenditures</b>   | <b>\$ 15,413,642</b> | <b>\$ 3,133,636</b> | <b>\$ 0</b>          | <b>\$ 0</b>           |
| <b>Fund 1316</b>                                 | <b><u>General Capital Projects</u></b>                              |                      |                     |                      |                       |
|  | <b>Revenues</b>   |                      |                     |                      |                       |
|  | Intergovernmental Revenue   | 0                    |                     | 23,500,000           | 20,000,000            |
|  | Miscellaneous Revenue   | (51,103)             | 460,176             | 0                    | 0                     |
|  | Interfund Transfer  | 11,320,000           | 1,948,323           | 9,787,500            | 350,000               |
|  | <b>Total Revenues</b>   | <b>\$ 11,268,897</b> | <b>\$ 2,408,499</b> | <b>\$ 33,287,500</b> | <b>\$ 20,350,000</b>  |
|  | <b>Expenditures</b>   |                      |                     |                      |                       |
|  | General Government  | 44,755               | 3,409               | 137,500              | 0                     |
|  | Public Safety   | 0                    | 140,500             | 10,000,000           | 10,350,000            |
|  | Physical Environment  | 0                    | 0                   | 3,000,000            | 10,000,000            |
|  | Human Services  | 0                    | 0                   | 10,000,000           | 0                     |
|  | Culture/Recreation  | 185,137              | 514,408             | 10,150,000           | 0                     |
|  | <b>Total Expenditures</b>   | <b>\$ 229,892</b>    | <b>\$ 658,317</b>   | <b>\$ 33,287,500</b> | <b>\$ 20,350,000</b>  |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description  | Actual<br>FY 21-22  | Actual<br>FY 22-23  | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
|------------------|--|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1318</b> | <b><u>Marineland Acres Drainage Basin District</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>  |                     |                     |                     |                       |
|                  | Licenses & Permits                                     | 122,533             | 122,831             | 121,000             | 120,000               |
|                  | Intergovernmental Revenue                              | 2,261,785           | 3,215,857           | 0                   | 0                     |
|                  | Miscellaneous Revenue                                  | (3,772)             | 36,525              | 1,000               | 10,000                |
|                  | Interfund Transfer                                     | 0                   | 155,792             | 0                   | 0                     |
|                  | Excess Fees  | 645                 | 562                 | 600                 | 600                   |
|                  | Cash Carry Forward                                     | 0                   | 0                   | 327,092             | 83,728                |
|                  | <b>Total Revenues</b>                                  | <b>\$ 2,381,191</b> | <b>\$ 3,531,567</b> | <b>\$ 449,692</b>   | <b>\$ 214,328</b>     |
|                  | <b>Expenditures</b>                                    |                     |                     |                     |                       |
|                  | General Government                                     | 5,512               | 4,832               | 2,500               | 2,500                 |
|                  | Transportation   | 2,263,779           | 3,978,014           | 104,565             | 110,065               |
|                  | Reserves   | 0                   | 0                   | 342,627             | 101,763               |
|                  | <b>Total Expenditures</b>                              | <b>\$ 2,269,292</b> | <b>\$ 3,982,846</b> | <b>\$ 449,692</b>   | <b>\$ 214,328</b>     |
| <b>Fund 1319</b> | <b><u>2008 ESL Referendum</u></b>                      |                     |                     |                     |                       |
|                  | <b>Revenues</b>  |                     |                     |                     |                       |
|                  | Miscellaneous Revenue                                  | (4,632)             | 40,312              | 1,600               | 15,000                |
|                  | Cash Carry Forward                                     | 0                   | 0                   | 741,677             | 810,714               |
|                  | <b>Total Revenues</b>                                  | <b>\$ (4,632)</b>   | <b>\$ 40,312</b>    | <b>\$ 743,277</b>   | <b>\$ 825,714</b>     |
|                  | <b>Expenditures</b>                                    |                     |                     |                     |                       |
|                  | Physical Environment                                   | 450                 | 360                 | 4,500               | 4,500                 |
|                  | Culture/Recreation                                     | 779                 | 29                  | 0                   | 0                     |
|                  | Reserves   | 0                   | 0                   | 738,777             | 821,214               |
|                  | <b>Total Expenditures</b>                              | <b>\$ 1,229</b>     | <b>\$ 389</b>       | <b>\$ 743,277</b>   | <b>\$ 825,714</b>     |
| <b>Fund 1320</b> | <b><u>CPF - Beach Renourishment</u></b>                |                     |                     |                     |                       |
|                  | <b>Revenues</b>  |                     |                     |                     |                       |
|                  | Intergovernmental Revenue                              | 43,039              | 0                   | 0                   | 0                     |
|                  | Miscellaneous Revenue                                  | (90)                | 997                 | 20                  | 900                   |
|                  | Cash Carry Forward                                     | 0                   | 0                   | 46,236              | 48,476                |
|                  | <b>Total Revenues</b>                                  | <b>\$ 42,949</b>    | <b>\$ 997</b>       | <b>\$ 46,256</b>    | <b>\$ 49,376</b>      |
|                  | <b>Expenditures</b>                                    |                     |                     |                     |                       |
|                  | Physical Environment                                   | 43,130              | 0                   | 46,256              | 49,376                |
|                  | <b>Total Expenditures</b>                              | <b>\$ 43,130</b>    | <b>\$ 0</b>         | <b>\$ 46,256</b>    | <b>\$ 49,376</b>      |



## Revenues & Expenditures/Expenses Summary by Fund

| Revenues & Expenditures/Expenses Summary by Fund |  |                     |                      |                     |                       |
|--|--|---------------------|----------------------|---------------------|-----------------------|
| Fund   | Description                                      | Actual<br>FY 21-22  | Actual<br>FY 22-23   | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
| <b>Fund 1401</b>                                 | <b><u>Airport</u></b>                            |                     |                      |                     |                       |
|  | <b>Revenues</b>                                  |                     |                      |                     |                       |
|  | Licenses & Permits                               | 0                   | 0                    | 1,500               | 0                     |
|  | Intergovernmental Revenue                        | 1,111,047           | 7,405,272            | 0                   | 0                     |
|  | Charges for Services                             | 2,282,382           | 2,326,606            | 3,183,750           | 3,511,212             |
|  | Miscellaneous Revenue                            | 47,794              | 102,379              | 55,793              | 58,781                |
|  | Other Sources                                    | 1,106,920           | 1,360,135            | 0                   | 0                     |
|  | Cash Carry Forward                               | 0                   | 0                    | 544,387             | 1,034,203             |
|  | <b>Total Revenues</b>                            | <b>\$ 4,548,143</b> | <b>\$ 11,194,392</b> | <b>\$ 3,785,430</b> | <b>\$ 4,604,196</b>   |
|  | <b>Expenses</b>                                  |                     |                      |                     |                       |
|  | Transportation                                   | 3,651,373           | 3,877,445            | 3,323,725           | 3,379,218             |
|  | Interfund Transfer                               | 0                   | 11,848               | 0                   | 0                     |
|  | Reserves   | 0                   | 0                    | 461,705             | 1,224,978             |
|  | <b>Total Expenses</b>                            | <b>\$ 3,651,373</b> | <b>\$ 3,889,293</b>  | <b>\$ 3,785,430</b> | <b>\$ 4,604,196</b>   |
| <b>Fund 1402</b>                                 | <b><u>Solid Waste</u></b>                        |                     |                      |                     |                       |
|  | <b>Revenues</b>                                  |                     |                      |                     |                       |
|  | Charges for Services                             | 696                 | 968                  | 1,000               | 1,000                 |
|  | Miscellaneous Revenue                            | (1,200)             | 11,806               | 500                 | 4,000                 |
|  | Other Sources                                    | 120,500             | 0                    | 0                   | 0                     |
|  | Interfund Transfer                               | 0                   | 0                    | 137,473             | 79,472                |
|  | Cash Carry Forward                               | 0                   | 0                    | 11,169              | 155,503               |
|  | <b>Total Revenues</b>                            | <b>\$ 119,996</b>   | <b>\$ 12,774</b>     | <b>\$ 150,142</b>   | <b>\$ 239,975</b>     |
|  | <b>Expenses</b>                                  |                     |                      |                     |                       |
|  | Physical Environment                             | 196,886             | 173,868              | 150,142             | 239,975               |
|  | <b>Total Expenses</b>                            | <b>\$ 196,886</b>   | <b>\$ 173,868</b>    | <b>\$ 150,142</b>   | <b>\$ 239,975</b>     |
| <b>Fund 1405</b>                                 | <b><u>Residential Solid Waste Collection</u></b> |                     |                      |                     |                       |
|  | <b>Revenues</b>                                  |                     |                      |                     |                       |
|  | Licenses & Permits                               | 180,137             | 202,302              | 0                   | 0                     |
|  | Charges for Services                             | 1,758,902           | 2,341,435            | 3,573,561           | 3,875,607             |
|  | Miscellaneous Revenue                            | (3,673)             | 48,138               | 5,000               | 25,000                |
|  | Excess Fees                                      | 9,186               | 10,336               | 8,000               | 8,000                 |
|  | Cash Carry Forward                               | 0                   | 0                    | 159,767             | 599,533               |
|  | <b>Total Revenues</b>                            | <b>\$ 1,944,552</b> | <b>\$ 2,602,210</b>  | <b>\$ 3,746,328</b> | <b>\$ 4,508,140</b>   |
|  | <b>Expenses</b>                                  |                     |                      |                     |                       |
|  | Physical Environment                             | 2,133,930           | 3,126,939            | 3,312,990           | 3,760,404             |
|  | Interfund Transfer                               | 0                   | 4,444                | 0                   | 0                     |
|  | Reserves   | 0                   | 0                    | 433,338             | 747,736               |
|  | <b>Total Expenses</b>                            | <b>\$ 2,133,930</b> | <b>\$ 3,131,383</b>  | <b>\$ 3,746,328</b> | <b>\$ 4,508,140</b>   |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description   | Actual<br>FY 21-22   | Actual<br>FY 22-23  | Adopted<br>FY 23-24  | Tentative<br>FY 24-25 |
|------------------|---|----------------------|---------------------|----------------------|-----------------------|
| <b>Fund 1408</b> | <b><u>Old Kings Road Landfill</u></b>                       |                      |                     |                      |                       |
|                  | <b>Revenues</b>   |                      |                     |                      |                       |
|                  | Miscellaneous Revenue                                       | (2,412)              | 17,169              | 800                  | 800                   |
|                  | Cash Carry Forward  | 0                    | 0                   | 359,653              | 323,684               |
|                  | <b>Total Revenues</b>                                       | <b>\$ (2,412)</b>    | <b>\$ 17,169</b>    | <b>\$ 360,453</b>    | <b>\$ 324,484</b>     |
|                  | <b>Expenses</b>   |                      |                     |                      |                       |
|                  | Physical Environment  | 9,032                | 69,382              | 89,613               | 123,780               |
|                  | Interfund Transfer  | 0                    | 493                 | 0                    | 0                     |
|                  | Reserves  | 0                    | 0                   | 270,840              | 200,704               |
|                  | <b>Total Expenses</b>                                       | <b>\$ 9,032</b>      | <b>\$ 69,875</b>    | <b>\$ 360,453</b>    | <b>\$ 324,484</b>     |
| <b>Fund 1409</b> | <b><u>Construction &amp; Demolition Debris Landfill</u></b> |                      |                     |                      |                       |
|                  | <b>Revenues</b>   |                      |                     |                      |                       |
|                  | Miscellaneous Revenue                                       | (4,929)              | 0                   | 1,200                | 10,000                |
|                  | Cash Carry Forward  | 0                    | 36,741              | 844,108              | 822,404               |
|                  | <b>Total Revenues</b>                                       | <b>\$ (4,929)</b>    | <b>\$ 36,741</b>    | <b>\$ 845,308</b>    | <b>\$ 832,404</b>     |
|                  | <b>Expenses</b>   |                      |                     |                      |                       |
|                  | Physical Environment  | 22,742               | 79,570              | 79,613               | 118,780               |
|                  | Interfund Transfer  | 0                    | 493                 | 0                    | 0                     |
|                  | Reserves  | 0                    | 0                   | 765,695              | 713,624               |
|                  | <b>Total Expenses</b>                                       | <b>\$ 22,742</b>     | <b>\$ 80,063</b>    | <b>\$ 845,308</b>    | <b>\$ 832,404</b>     |
| <b>Fund 1410</b> | <b><u>Bunnell Landfill</u></b>                              |                      |                     |                      |                       |
|                  | <b>Revenues</b>   |                      |                     |                      |                       |
|                  | Miscellaneous Revenue                                       | (1,263)              | 10,340              | 500                  | 1,500                 |
|                  | Cash Carry Forward  | 0                    | 0                   | 267,965              | 282,458               |
|                  | <b>Total Revenues</b>                                       | <b>\$ (1,263)</b>    | <b>\$ 10,340</b>    | <b>\$ 268,465</b>    | <b>\$ 283,958</b>     |
|                  | <b>Expenses</b>   |                      |                     |                      |                       |
|                  | Physical Environment  | 0                    | 4                   | 1,500                | 1,500                 |
|                  | Reserves  | 0                    | 0                   | 266,965              | 282,458               |
|                  | <b>Total Expenses</b>                                       | <b>\$ 0</b>          | <b>\$ 4</b>         | <b>\$ 268,465</b>    | <b>\$ 283,958</b>     |
| <b>Fund 1501</b> | <b><u>Health Insurance</u></b>                              |                      |                     |                      |                       |
|                  | <b>Revenues</b>   |                      |                     |                      |                       |
|                  | Miscellaneous Revenue                                       | 10,228,624           | 7,146,554           | 9,389,771            | 10,828,325            |
|                  | Interfund Transfer  | 0                    | 1,519,569           | 0                    | 0                     |
|                  | Other Sources   | 830                  | 3,414               | 0                    | 0                     |
|                  | Cash Carry Forward  | 0                    | 0                   | 1,615,412            | 1,659,000             |
|                  | <b>Total Revenues</b>                                       | <b>\$ 10,229,454</b> | <b>\$ 8,669,537</b> | <b>\$ 11,005,183</b> | <b>\$ 12,487,325</b>  |
|                  | <b>Expenses</b>   |                      |                     |                      |                       |
|                  | General Government  | 61,991               | 87,803              | 94,213               | 20,000                |
|                  | Other Uses  | 11,120,759           | 8,872,617           | 8,375,658            | 10,523,659            |
|                  | Reserves  | 0                    | 0                   | 2,535,312            | 1,943,666             |
|                  | <b>Total Expenses</b>                                       | <b>\$ 11,182,749</b> | <b>\$ 8,960,420</b> | <b>\$ 11,005,183</b> | <b>\$ 12,487,325</b>  |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                  | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 |
|------------------|--|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1502</b> | <b><u>Risk Fund</u></b>                      |                    |                    |                     |                       |
|                  | <b>Revenues</b>                              |                    |                    |                     |                       |
|                  | Interfund Transfer                           | 0                  | 0                  | 250,000             | 250,000               |
|                  | Miscellaneous Revenue                        | 0                  | 0                  | 0                   | 500                   |
|                  | Cash Carry Forward                           | 0                  | 0                  | 0                   | 251,773               |
|                  | <b>Total Revenues</b>                        | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 250,000</b>   | <b>\$ 502,273</b>     |
|                  | <b>Expenses</b>                              |                    |                    |                     |                       |
|                  | Reserves                                     | 0                  | 0                  | 250,000             | 502,273               |
|                  | <b>Total Expenses</b>                        | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 250,000</b>   | <b>\$ 502,273</b>     |
| <b>Fund 1503</b> | <b><u>Rolling Stock Replacement Fund</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                              |                    |                    |                     |                       |
|                  | Interfund Transfer                           | 0                  | 0                  | 0                   | 616,438               |
|                  | <b>Total Revenues</b>                        | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 616,438</b>     |
|                  | <b>Expenses</b>                              |                    |                    |                     |                       |
|                  | Reserves                                     | 0                  | 0                  | 0                   | 616,438               |
|                  | <b>Total Expenses</b>                        | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 616,438</b>     |

## Schedule of Interfund Transfers

| Schedule of Interfund Transfers  |                     |                     |  |
|----------------------------------|---------------------|---------------------|--|
| Transfers From                   | Expenditures        | Revenues            | Transfers To   |
| Fund 1001 - General Fund         | \$ 7,089,039        | \$ 250,000          | Fund 1102 - County Transportation Trust Fund                     |
|                                  |                     | 26,244              | Fund 1105 - Legal Aid  |
|                                  |                     | 439,527             | Fund 1115 - IT Replacement                                       |
|                                  |                     | 74,000              | Fund 1128 - Grants   |
|                                  |                     | 750,000             | Fund 1182 - Public Safety Comm. Network - GF Contribution        |
|                                  |                     | 2,491,500           | Fund 1187 - Capital Preservation                                 |
|                                  |                     | 163,625             | Fund 1197 - Drug Court   |
|                                  |                     | 62,698              | Fund 1198 - Teen Court   |
|                                  |                     | 1,535,535           | Fund 1215 - FCSO Operations Center Debt Service (Non Ad Valorem) |
|                                  |                     | 350,000             | Fund 1316 - General Capital Projects                             |
|                                  |                     | 79,472              | Fund 1402 - Landfill   |
|                                  |                     | 250,000             | Fund 1502 - Risk Fund  |
|                                  |                     | 616,438             | Fund 1503 - Rolling Stock Replacement Fund                       |
| <b>Total General Fund</b>        | <b>\$ 7,089,039</b> | <b>\$ 7,089,039</b> |  |
| Fund 1107 - Law Library          | \$ 4,610            | \$ 4,610            | Fund 1197 - Drug Court   |
| Fund 1195 - Juvenile Diversion   | 18,450              | 18,450              | Fund 1197 - Drug Court   |
| <b>Total Other Funds</b>         | <b>\$ 23,060</b>    | <b>\$ 23,060</b>    |  |
| <b>Total Interfund Transfers</b> | <b>\$ 7,112,099</b> | <b>\$ 7,112,099</b> |  |

## Reserves Summary by Fund

| Fund             | Description  | Amount               |
|------------------|--|----------------------|
| <b>Fund 1001</b> | <b>General Fund</b>                                | <b>\$ 41,657,032</b> |
|                  | Reserve for Contingency                            | 6,675,245            |
|                  | Designated for Future Use                          | 32,869,122           |
|                  | Personnel Services Reserves                        | 425,000              |
|                  | Reserve for Roads                                  | 100,000              |
|                  | Reserve for Fire Equipment                         | 507,350              |
|                  | Library Palm Coast Branch Reserve                  | 200,712              |
|                  | Reserve - Restricted for Future Capital Outlay     | 879,603              |
|                  | PPP Blue Parcel                                    | 74,486               |
|                  | Vessel Registration                                | 116,330              |
|                  | Passport   | 166,930              |
|                  | River Club 1st Amendment                           | 16,959               |
|                  | River Club 2nd Amendment                           | 595                  |
|                  | Plantation Bay Amendment                           | 9,661                |
|                  | Matanzas Shores DRI Amendment                      | 2,694                |
|                  | Fire Rescue Facility - Palm Coast Plantation       | 240,902              |
|                  | Fire Rescue - Flagler Polo                         | 12,320               |
|                  | Grand Haven DRI Amendment                          | 677                  |
|                  | Harbor View  | 24,265               |
|                  | Bulow Plantation DRI                               | 8,075                |
|                  | Matanzas Shores                                    | 5,709                |
|                  | Reserve for Future Capital                         | 200,000              |
| <b>Fund 1102</b> | <b>County Transportation Trust Fund</b>            | <b>2,785,393</b>     |
| <b>Fund 1108</b> | <b>Court Facilities</b>                            | <b>217,497</b>       |
| <b>Fund 1109</b> | <b>Tourist Development Tax - Capital</b>           | <b>6,107,378</b>     |
| <b>Fund 1110</b> | <b>Tourist Development Tax - Promotion</b>         | <b>5,407,710</b>     |
| <b>Fund 1111</b> | <b>Tourist Development Tax - Beach Restoration</b> | <b>2,052,909</b>     |
| <b>Fund 1112</b> | <b>Constitutional Gas Tax</b>                      | <b>1,004,565</b>     |
| <b>Fund 1117</b> | <b>Environmentally Sensitive Lands (Old Fund)</b>  | <b>35,589</b>        |
| <b>Fund 1119</b> | <b>Environmentally Sensitive Lands</b>             | <b>10,709,659</b>    |
| <b>Fund 1120</b> | <b>Utility Regulatory Authority</b>                | <b>22,286</b>        |

(continued on next page)

## Reserves Summary by Fund

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

(continued on next page)

## Reserves Summary by Fund

| Fund                              | Description                               | Amount                      |
|-----------------------------------|---|-----------------------------|
| Fund 1194                         | Court Innovations/Technology              | 217,091                     |
| Fund 1196                         | Crime Prevention                          | 147,541                     |
| Fund 1211                         | Judicial Center Bond - Sinking            | 1,980,655                   |
| Fund 1212                         | Bond - Capital Improvement Ref Rec 2015   | 5,362,612                   |
| Fund 1213                         | Bond - Taxable SP Asmt Rv S2018           | 31,657                      |
| Fund 1219                         | ESL Series 2009 & 2010                    | 3,127,271                   |
| Fund 1307                         | Beach Front Park                          | 30,841                      |
| Fund 1308                         | Beachfront Park Maintenance               | 598,518                     |
| Fund 1311                         | 1/2 Cent Discretionary Sales Tax          | 1,267,441                   |
| Fund 1318                         | Marineland Acres District                 | 101,763                     |
| Fund 1319                         | Environmentally Sensitive Lands           | 821,214                     |
| Fund 1401                         | Airport                                   | 1,224,978                   |
| Fund 1405                         | Residential Solid Waste Collection        | 747,736                     |
| Fund 1408                         | Old Kings Rd Landfill                     | 200,704                     |
| Fund 1409                         | Construction & Demolition Debris Landfill | 713,624                     |
| Fund 1410                         | Bunnell Landfill                          | 282,458                     |
| Fund 1501                         | Health Insurance                          | 1,943,666                   |
| Fund 1502                         | Risk Fund                                 | 502,273                     |
| Fund 1503                         | Rolling Stock Replacement                 | 616,438                     |
| <b>Total Reserves - All Funds</b> |   | <b><u>\$ 97,660,822</u></b> |

## Population & Authorized Position Counts

|                                     | FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|-------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| <b>*Population</b>                  | 104,436  | 107,406  | 109,999  | 112,085  | 115,081  | 115,378  | 119,662  | 124,202  | 126,705  | 130,757  |
| <b>Budgeted BOCC Only Employees</b> | 346.00   | 368.99   | 371.85   | 382.27   | 386.86   | 380.25   | 404.325  | 408.325  | 412.475  | 426.925  |
| <b>Employees per Capita (Ratio)</b> | 1:302    | 1:291    | 1:296    | 1:293    | 1:297    | 1:303    | 1:296    | 1:304    | 1:307    | 1:306    |
| <b>Population Change</b>            | 2.50%    | 2.84%    | 2.41%    | 1.90%    | 2.67%    | 0.26%    | 3.71%    | 3.79%    | 5.89%    | 5.28%    |
| <b>Employee Change</b>              | 6.77%    | 6.64%    | 0.78%    | 2.80%    | 1.20%    | -1.71%   | 6.33%    | 0.99%    | 2.02%    | 4.56%    |

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

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



**Personnel Services Category All Funds - BOCC Only**

| <b>Fund Description</b>                     | <b>Salary</b>        | <b>Other</b>      | <b>Overtime</b>     | <b>FICA</b>         | <b>Retirement</b>   | <b>Health Insurance</b> | <b>Workers Comp.</b> | <b>Total</b>         |
|---|----------------------|-------------------|---------------------|---------------------|---------------------|-------------------------|----------------------|----------------------|
| General Fund (Fund 1001)                    | \$ 23,488,088        | \$ 231,631        | \$ 1,727,854        | \$ 1,934,955        | \$ 5,923,449        | \$ 5,453,332            | \$ 651,357           | \$ 39,410,666        |
| County Transportation Trust (Fund 1102)     | 1,410,922            | 0                 | 4,500               | 108,280             | 192,738             | 441,756                 | 116,986              | 2,275,182            |
| Emergency Communications E-911 (Fund 1104)  | 191,358              | 0                 | 0                   | 14,638              | 33,879              | 40,231                  | 287                  | 280,393              |
| Tourist Development (Fund 1110)             | 431,594              | 0                 | 0                   | 33,016              | 89,575              | 86,379                  | 649                  | 641,213              |
| SHIP (Fund 1143)                            | 52,499               | 0                 | 0                   | 4,016               | 7,156               | 15,777                  | 79                   | 79,527               |
| Municipal Services (Fund 1180)              | 603,523              | 0                 | 1,000               | 46,247              | 105,186             | 114,385                 | 3,646                | 873,987              |
| Building (Fund 1181)                        | 1,108,921            | 0                 | 10,000              | 85,598              | 168,615             | 216,935                 | 19,945               | 1,610,014            |
| Public Safety Comm Network (Fund 1182)      | 154,813              | 0                 | 0                   | 11,843              | 24,220              | 29,978                  | 232                  | 221,086              |
| Court Innovations (Fund 1197)               | 50,794               | 0                 | 0                   | 3,886               | 6,923               | 15,777                  | 76                   | 77,456               |
| Teen Court (Fund 1198)                      | 51,875               | 0                 | 0                   | 3,968               | 7,071               | 15,777                  | 78                   | 78,769               |
| Airport (Fund 1401)                         | 476,216              | 11,466            | 15,000              | 38,457              | 101,108             | 126,216                 | 11,832               | 780,295              |
| Solid Waste (Fund 1402)                     | 91,874               | 0                 | 375                 | 7,058               | 12,560              | 31,556                  | 3,919                | 147,342              |
| Residential Solid Waste Collect (Fund 1405) | 30,571               | 0                 | 750                 | 2,396               | 3,716               | 7,888                   | 53                   | 45,374               |
| Old Kings Road Landfill (Fund 1408)         | 45,937               | 0                 | 188                 | 3,527               | 5,490               | 15,776                  | 2,762                | 73,680               |
| Const. & Demo Debris Landfill (Fund 1409)   | 45,937               | 0                 | 188                 | 3,527               | 5,490               | 15,776                  | 2,762                | 73,680               |
| <b>Total</b>                                | <b>\$ 28,234,922</b> | <b>\$ 243,097</b> | <b>\$ 1,759,855</b> | <b>\$ 2,301,412</b> | <b>\$ 6,687,176</b> | <b>\$ 6,627,539</b>     | <b>\$ 814,663</b>    | <b>\$ 46,668,664</b> |

## Summary of Personnel Services All Funds - BOCC Only



## FTE Authorization Summary by Department

| Department/Division                      | Adopted<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Change         | Description of Change  |
|--|---------------------|---------------------|-----------------------|----------------|--|
| <b>General Fund</b>                      |                     |                     |                       |                |  |
| Board of County Commissioners            | 5.000               | 5.000               | 5.000                 | 0.000          |  |
| County Administration                    | 4.700               | 4.200               | 4.200                 | 0.000          |  |
| Communications                           | 3.300               | 3.300               | 3.300                 | 0.000          |  |
| Land Management                          | 4.000               | 4.000               | 4.000                 | 0.000          | 1.0 FTE moved to Facilities, 1.0 FTE added                                       |
| County Attorney                          | 4.000               | 4.000               | 4.000                 | 0.000          |  |
| Economic Development                     | 1.000               | 1.000               | 1.000                 | 0.000          |  |
| Engineering                              | 7.000               | 7.000               | 8.000                 | 1.000          | 1.0 FTE moved from General Services Admin  |
| Office of Management & Budget (OMB)      | 8.000               | 6.000               | 5.500                 | (0.500)        | Split Finance Director between OMB & OPC   |
| Office of Procurement & Contracts (OPC)  | 9.500               | 8.500               | 9.000                 | 0.500          | Split Finance Director between OMB & OPC   |
| <b>Total Financial Services</b>          | <b>17.500</b>       | <b>14.500</b>       | <b>14.500</b>         | <b>0.000</b>   |  |
| IT Department                            | 13.550              | 13.500              | 8.400                 | (5.100)        | IT Reorganization between Public Safety Fund & New Divisions, 1.0 FTE DU Added   |
| GIS                                      | 0.000               | 0.000               | 3.200                 | 3.200          |  |
| Cyber Security                           | 0.000               | 1.500               | 1.700                 | 0.200          |  |
| IT Project Management                    | 0.000               | 0.000               | 1.700                 | 1.700          |  |
| Public Safety Software                   | 4.750               | 3.450               | 3.350                 | (0.100)        |  |
| UAS                                      | 0.000               | 0.000               | 1.200                 | 1.200          |  |
| <b>Total Innovation Technology</b>       | <b>18.300</b>       | <b>18.450</b>       | <b>19.550</b>         | <b>1.100</b>   |  |
| Human Resources                          | 5.300               | 5.300               | 6.000                 | 0.700          | 0.70 FTE moved from Health Insurance Fund  |
| Veteran's Services                       | 0.000               | 0.000               | 2.000                 | 2.000          | Moved Division from Health and Human Services                                    |
| <b>Total Human Resources</b>             | <b>5.300</b>        | <b>5.300</b>        | <b>8.000</b>          | <b>2.700</b>   |  |
| Extension Services                       | 6.000               | 7.000               | 6.600                 | (0.400)        | Removed Family & Consumer Sciences Agent III, Increased Program & Staff Asst Hrs |
| Social Services Admin                    | 5.000               | 5.000               | 5.000                 | 0.000          |  |
| Human Services                           | 4.000               | 4.000               | 4.000                 | 0.000          |  |
| Senior Services                          | 4.000               | 4.000               | 4.000                 | 0.000          |  |
| Adult Day Care                           | 5.000               | 5.000               | 5.000                 | 0.000          |  |
| Congregate Meals                         | 1.500               | 1.500               | 1.500                 | 0.000          |  |
| Veteran's Services                       | 2.000               | 2.000               | 0.000                 | (2.000)        | Moved Division to Human Resources  |
| <b>Total Health &amp; Human Services</b> | <b>21.500</b>       | <b>21.500</b>       | <b>19.500</b>         | <b>(2.000)</b> |  |

(continued on next page)

## FTE Authorization Summary by Department

| Department/Division             | Adopted<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Change        | Description of Change  |
|---------------------------------|---------------------|---------------------|-----------------------|---------------|--|
| Library - Main Branch           | 15.500              | 16.000              | 16.000                | 0.000         |  |
| Bunnell Library                 | 2.000               | 2.000               | 2.000                 | 0.000         |  |
| <b>Total Library</b>            | <b>17.500</b>       | <b>18.000</b>       | <b>18.000</b>         | <b>0.000</b>  |  |
| General Services Administration | 7.500               | 9.000               | 8.000                 | (1.000)       | 1.0 FTE moved to Engineering   |
| Fleet Management                | 9.000               | 9.000               | 11.000                | 2.000         | 1.0 FTE moved from Road & Bridge, 1.0 FTE DU added                             |
| Facilities Management           | 24.000              | 25.000              | 32.000                | 7.000         | 1.0 FTE moved from Land Management, 1.0 FTE moved from Parks, 5.0 FTE DU added |
| Public Transportation           | 31.850              | 31.850              | 32.850                | 1.000         |  |
| Recreation Facilities           | 17.000              | 16.000              | 17.000                | 1.000         | 1.0 FTE moved to Facilities, 2.0 DU added                                      |
| Princess Place Preserve         | 5.500               | 5.500               | 5.500                 | 0.000         |  |
| Princess Place Cottages         | 0.000               | 0.000               | 0.000                 | 0.000         |  |
| Bull Creek                      | 0.500               | 0.500               | 0.500                 | 0.000         |  |
| <b>Total General Services</b>   | <b>95.350</b>       | <b>96.850</b>       | <b>106.850</b>        | <b>10.000</b> |  |
| Emergency Management            | 5.000               | 5.000               | 6.000                 | 1.000         | Reclassified Planner Position to 2 Specialist Positions                        |
| Emergency Flight Operations     | 2.000               | 2.000               | 2.000                 | 0.000         |  |
| Fire/Rescue Admin               | 13.000              | 14.000              | 13.000                | (1.000)       | 1.0 FTE moved (Training Officer to Fire/Rescue Lieutenant)                     |
| Fire/Rescue                     | 87.000              | 89.000              | 107.000               | 18.000        | Absorbed SAFER positions & 2.0 FTE DU added                                    |
| <b>Total Fire/Rescue</b>        | <b>102.000</b>      | <b>105.000</b>      | <b>122.000</b>        | <b>17.000</b> |  |
| <b>Total General Fund</b>       | <b>317.450</b>      | <b>320.100</b>      | <b>350.500</b>        | <b>30.400</b> |  |
| <b>Judicial</b>                 |                     |                     |                       |               |  |
| Guardian Ad Litem               | 1.000               | 1.000               | 1.000                 | 0.000         |  |
| Pre-Trial Services              | 1.000               | 1.000               | 1.000                 | 0.000         |  |
| <b>Total Judicial</b>           | <b>2.000</b>        | <b>2.000</b>        | <b>2.000</b>          | <b>0.000</b>  |  |
| <b>Special Revenue Funds</b>    |                     |                     |                       |               |  |
| County Transportation Trust:    |                     |                     |                       |               |  |
| Road & Bridge Department        | 29.000              | 29.000              | 28.000                | (1.000)       | 1.0 FTE moved to Fleet   |
| Court Innovations (Drug Court)  | 1.000               | 1.000               | 1.000                 | 0.000         |  |
| Teen Court                      | 1.000               | 1.000               | 1.000                 | 0.000         |  |

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## FTE Authorization Summary by Department

| Department/Division                | Adopted<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Change          | Description of Change                         |
|------------------------------------|---------------------|---------------------|-----------------------|-----------------|---|
| Law Library                        | 0.000               | 0.000               | 0.000                 | 0.000           |   |
| Tourist Development Office         | 5.475               | 5.475               | 5.475                 | 0.000           |   |
| Emergency Services Public Safety   | 1.650               | 2.150               | 1.900                 | (0.250)         | Reorganization with General Fund IT Divisions |
| SHIP Program                       | 0.000               | 1.000               | 1.000                 | 0.000           |   |
| Fire/Rescue SAFER Grant            | 15.000              | 15.000              | 0.000                 | (15.000)        |   |
| Municipal Services Fund:           |                     |                     |                       |                 |   |
| Planning & Zoning                  | 4.600               | 5.500               | 5.500                 | 0.000           |   |
| Code Enforcement                   | 1.250               | 1.750               | 1.750                 | 0.000           |   |
| Building Fund                      | 14.150              | 14.750              | 13.750                | (1.000)         |   |
| Emergency Communications - E911    | 4.050               | 2.550               | 2.550                 | 0.000           |   |
| <b>Total Special Revenue Funds</b> | <b>77.175</b>       | <b>79.175</b>       | <b>61.925</b>         | <b>(17.250)</b> |   |

### Enterprise & Internal Service Funds

|  |               |               |               |              |                                   |
|--|---------------|---------------|---------------|--------------|-----------------------------------|
| Airport  | 8.000         | 8.000         | 8.000         | 0.000        |                                   |
| Landfill Long Term Mnt (Old Kings)                   | 0.500         | 0.500         | 1.000         | 0.500        | 0.50 FTE DU added                 |
| Landfill Long Term Mnt (C&D)                         | 0.500         | 0.500         | 1.000         | 0.500        | 0.50 FTE DU added                 |
| Solid Waste - Landfill                               | 1.000         | 1.000         | 2.000         | 1.000        | 1.0 FTE DU added                  |
| Residential Solid Waste Collection                   | 1.000         | 0.500         | 0.500         | 0.000        |                                   |
| Health Insurance Fund                                | 0.700         | 0.700         | 0.000         | (0.700)      | 0.70 FTE moved to Human Resources |
| <b>Total Enterprise &amp; Internal Service Funds</b> | <b>11.700</b> | <b>11.200</b> | <b>12.500</b> | <b>1.300</b> |                                   |

|                                       | Adopted<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Change        |
|---------------------------------------|---------------------|---------------------|-----------------------|---------------|
| General Fund (including Judicial)     | 319.450             | 322.100             | 352.500               | 30.400        |
| Special Revenue Funds                 | 77.175              | 79.175              | 61.925                | -17.250       |
| Enterprise and Internal Service Funds | 11.700              | 11.200              | 12.500                | 1.300         |
| <b>Total BOCC FTE Count</b>           | <b>408.325</b>      | <b>412.475</b>      | <b>426.925</b>        | <b>14.450</b> |

## Position Summary by Department

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

(continued on next page)

## Position Summary by Department

| Department/Division                              | Adopted<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Change         |
|--|---------------------|---------------------|-----------------------|----------------|
| <b>Engineering</b>                               |                     |                     |                       |                |
| Assistant County Engineer                        | 1.000               | 1.000               | 1.000                 | 0.000          |
| Coastal Engineer                                 | 1.000               | 1.000               | 1.000                 | 0.000          |
| Contracts/Grants Coordinator                     | 1.000               | 1.000               | 1.000                 | 0.000          |
| Program Controller                               | 0.000               | 0.000               | 1.000                 | 1.000          |
| County Engineer                                  | 1.000               | 1.000               | 1.000                 | 0.000          |
| Project Administrator                            | 1.000               | 1.000               | 1.000                 | 0.000          |
| Project Manager                                  | 2.000               | 2.000               | 2.000                 | 0.000          |
| <b>Total Engineering</b>                         | <b>7.000</b>        | <b>7.000</b>        | <b>8.000</b>          | <b>1.000</b>   |
| <b>Office of Management and Budget (OMB)</b>     |                     |                     |                       |                |
| Administrative Assistant                         | 1.000               | 0.000               | 0.000                 | 0.000          |
| Financial Services Director                      | 1.000               | 1.000               | 0.000                 | (1.000)        |
| Grants & Projects Accountant                     | 2.000               | 0.000               | 0.000                 | 0.000          |
| OMB Analyst                                      | 2.000               | 3.000               | 3.000                 | 0.000          |
| OMB Manager                                      | 1.000               | 1.000               | 1.000                 | 0.000          |
| Senior OMB Analyst                               | 1.000               | 1.000               | 1.000                 | 0.000          |
| <b>Office of Procurement and Contracts (OPC)</b> |                     |                     |                       |                |
| Contract Coordinator                             | 0.750               | 0.750               | 0.750                 | 0.000          |
| Financial Services Director                      | 0.000               | 0.000               | 0.500                 | 0.500          |
| Fixed Assets and Property Coordinator            | 0.000               | 1.000               | 1.000                 | 0.000          |
| OPC Analyst                                      | 3.000               | 4.000               | 4.000                 | 0.000          |
| Property Control Agent                           | 2.000               | 0.000               | 0.000                 | 0.000          |
| Procurement and Contract Services Manager        | 1.000               | 1.000               | 1.000                 | 0.000          |
| Senior Contract Coordinator                      | 0.750               | 0.750               | 0.750                 | 0.000          |
| Senior OPC Analyst                               | 1.000               | 0.000               | 0.000                 | 0.000          |
| Assests & Inventory Control Supervisor           | 1.000               | 1.000               | 1.000                 | 0.000          |
| <b>Total Financial Services</b>                  | <b>17.500</b>       | <b>14.500</b>       | <b>14.000</b>         | <b>(0.500)</b> |
| <b>IT Department</b>                             |                     |                     |                       |                |
| Assistant Chief Information Officer              | 0.300               | 0.000               | 0.000                 | 0.000          |
| Audio Video Production Coordinator               | 0.000               | 1.000               | 1.000                 | 0.000          |
| Chief Information Officer                        | 0.200               | 0.350               | 0.150                 | (0.200)        |
| GIS Analyst                                      | 1.000               | 1.000               | 0.000                 | (1.000)        |
| GIS Developer                                    | 0.000               | 1.000               | 0.000                 | (1.000)        |
| GIS Manager                                      | 1.000               | 1.000               | 0.000                 | (1.000)        |
| IT Manager                                       | 0.250               | 0.350               | 0.350                 | 0.000          |
| IT Network Administrator                         | 1.000               | 1.000               | 1.000                 | 0.000          |
| IT Office Manager                                | 0.550               | 0.550               | 0.150                 | (0.400)        |
| IT Project Manager                               | 1.000               | 0.750               | 0.000                 | (0.750)        |
| IT Support Specialist I                          | 3.750               | 1.500               | 0.750                 | (0.750)        |
| IT Support Specialist II                         | 1.500               | 1.500               | 1.500                 | 0.000          |

(continued on next page)

## Position Summary by Department

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

(continued on next page)



## Position Summary by Department

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

(continued on next page)

## Position Summary by Department

| Department/Division                                      | Adopted<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Change         |
|--|---------------------|---------------------|-----------------------|----------------|
| <b>Congregate Meals</b>                                  |                     |                     |                       |                |
| Senior Services Case Manager                             | 0.500               | 0.500               | 0.500                 | 0.000          |
| Site Leader  | 0.500               | 0.500               | 0.500                 | 0.000          |
| Senior Services Program Aide                             | 0.500               | 0.500               | 0.500                 | 0.000          |
| <b>Veterans Services</b>                                 |                     |                     |                       |                |
| Veterans Services Counselor                              | 1.000               | 1.000               | 0.000                 | (1.000)        |
| Veterans Services Officer                                | 1.000               | 1.000               | 0.000                 | (1.000)        |
| <b>Total Health &amp; Human Services</b>                 | <b>21.500</b>       | <b>21.500</b>       | <b>19.500</b>         | <b>(2.000)</b> |
| <b>Library - Palm Coast Branch</b>                       |                     |                     |                       |                |
| Administrative Assistant                                 | 1.000               | 1.000               | 1.000                 | 0.000          |
| Assistant Branch Manager                                 | 0.000               | 1.000               | 1.000                 | 0.000          |
| Assistant Library Director                               | 1.000               | 1.000               | 1.000                 | 0.000          |
| Branch Manager   | 0.000               | 1.000               | 1.000                 | 0.000          |
| Librarian II   | 1.000               | 1.000               | 1.000                 | 0.000          |
| Librarian III  | 1.000               | 0.000               | 0.000                 | 0.000          |
| Library Associate I                                      | 0.000               | 2.000               | 2.000                 | 0.000          |
| Library Associate II                                     | 0.000               | 1.000               | 1.000                 | 0.000          |
| Library Assistant I                                      | 5.500               | 3.500               | 3.500                 | 0.000          |
| Library Assistant II                                     | 5.000               | 4.000               | 4.000                 | 0.000          |
| Library Director/Chief of Special Projects & Initiatives | 1.000               | 0.500               | 0.500                 | 0.000          |
| <b>Bunnell Library</b>                                   |                     |                     |                       |                |
| Assistant Branch Manager                                 | 0.000               | 1.000               | 1.000                 | 0.000          |
| Library Assistant I                                      | 1.000               | 1.000               | 1.000                 | 0.000          |
| Library Assistant II                                     | 1.000               | 0.000               | 0.000                 | 0.000          |
| <b>Total Library</b>                                     | <b>17.500</b>       | <b>18.000</b>       | <b>18.000</b>         | <b>0.000</b>   |
| <b>General Services Administration</b>                   |                     |                     |                       |                |
| Accounting Clerk   | 1.000               | 1.000               | 0.000                 | (1.000)        |
| Administrative Assistant                                 | 0.750               | 1.000               | 2.000                 | 1.000          |
| Financial Management Coordinator                         | 0.750               | 1.000               | 1.000                 | 0.000          |
| General Services Assistant Director                      | 1.000               | 1.000               | 1.000                 | 0.000          |
| General Services Director                                | 1.000               | 1.000               | 1.000                 | 0.000          |
| General Services Project Coordinator                     | 1.000               | 1.000               | 1.000                 | 0.000          |
| Grant & Project Accountant                               | 0.000               | 1.000               | 0.000                 | (1.000)        |
| Office Manager   | 1.000               | 1.000               | 1.000                 | 0.000          |
| Senior Chief of Trades                                   | 1.000               | 1.000               | 1.000                 | 0.000          |

(continued on next page)

## Position Summary by Department

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

(continued on next page)

## Position Summary by Department

| Department/Division                 | Adopted<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Change        |
|-------------------------------------|---------------------|---------------------|-----------------------|---------------|
| <b>Princess Place Preserve</b>      |                     |                     |                       |               |
| Park Ranger                         | 5.500               | 5.500               | 5.500                 | 0.000         |
| <b>Bull Creek</b>                   |                     |                     |                       |               |
| Park Ranger                         | 0.500               | 0.500               | 0.500                 | 0.000         |
| <b>Total General Services</b>       | <b>95.350</b>       | <b>96.850</b>       | <b>106.850</b>        | <b>10.000</b> |
| <b>Emergency Management</b>         |                     |                     |                       |               |
| Emergency Management Director       | 1.000               | 1.000               | 1.000                 | 0.000         |
| Emergency Management Manager        | 0.000               | 0.000               | 1.000                 | 1.000         |
| Emergency Management Planner        | 2.000               | 2.000               | 0.000                 | (2.000)       |
| Emergency Management Senior Planner | 1.000               | 1.000               | 0.000                 | (1.000)       |
| Emergency Management Specialist     | 1.000               | 1.000               | 4.000                 | 3.000         |
| <b>Total Emergency Management</b>   | <b>5.000</b>        | <b>5.000</b>        | <b>6.000</b>          | <b>1.000</b>  |
| <b>Flight Operations</b>            |                     |                     |                       |               |
| Chief Pilot                         | 1.000               | 1.000               | 1.000                 | 0.000         |
| Flight Operations Chief             | 1.000               | 1.000               | 1.000                 | 0.000         |
| <b>Fire/Rescue Admin</b>            |                     |                     |                       |               |
| Accountant I                        | 1.000               | 0.000               | 0.000                 | 0.000         |
| Community Paramedic                 | 2.000               | 2.000               | 2.000                 | 0.000         |
| Fire Marshall                       | 1.000               | 1.000               | 1.000                 | 0.000         |
| Fire Rescue Battalion Chief         | 4.000               | 4.000               | 4.000                 | 0.000         |
| Fire Rescue Chief                   | 1.000               | 1.000               | 1.000                 | 0.000         |
| Fire Rescue Deputy Chief            | 1.000               | 1.000               | 1.000                 | 0.000         |
| Fire Rescue Training Chief          | 1.000               | 1.000               | 1.000                 | 0.000         |
| Fire Rescue Training Officer        | 1.000               | 1.000               | 0.000                 | (1.000)       |
| Logistics Manager                   | 1.000               | 1.000               | 1.000                 | 0.000         |
| Office Manager                      | 0.000               | 1.000               | 1.000                 | 0.000         |
| Property Control Agent              | 0.000               | 1.000               | 1.000                 | 0.000         |
| <b>Fire/Rescue</b>                  |                     |                     |                       |               |
| Fire Rescue Lieutenant              | 18.000              | 18.000              | 19.000                | 1.000         |
| Firefighter/Paramedic               | 69.000              | 71.000              | 88.000                | 17.000        |
| <b>Total Fire/Rescue</b>            | <b>102.000</b>      | <b>105.000</b>      | <b>122.000</b>        | <b>17.000</b> |
| <b>Total General Fund</b>           |                     |                     |                       |               |
|                                     | <b>317.450</b>      | <b>320.100</b>      | <b>350.000</b>        | <b>29.900</b> |
| <b>Judicial</b>                     |                     |                     |                       |               |
| <b>Guardian Ad Litem</b>            |                     |                     |                       |               |
| GAL Case Coordinator                | 1.000               | 1.000               | 1.000                 | 0.000         |
| <b>Pre-Trial Services</b>           |                     |                     |                       |               |
| Pre-Trial Services Officer          | 1.000               | 1.000               | 1.000                 | 0.000         |
| <b>Total Judicial</b>               | <b>2.000</b>        | <b>2.000</b>        | <b>2.000</b>          | <b>0.000</b>  |

(continued on next page)

## Position Summary by Department

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

(continued on next page)

## Position Summary by Department

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

(continued on next page)

## Position Summary by Department

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

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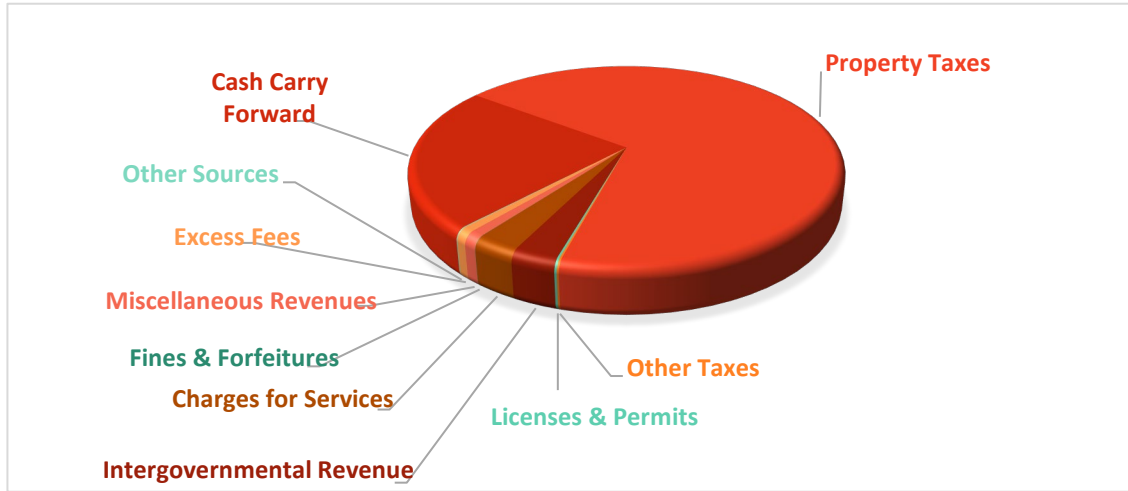
## Position Summary by Department

| Department/Division                                  | Adopted<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Change         |
|--|---------------------|---------------------|-----------------------|----------------|
| <b>Solid Waste - Landfill</b>                        |                     |                     |                       |                |
| Financial Management Coordinator                     | 0.000               | 0.000               | 0.000                 | 0.000          |
| Household Hazardous Waste Technician                 | 0.500               | 0.500               | 1.500                 | 1.000          |
| Solid Waste Inspector                                | 0.500               | 0.500               | 0.500                 | 0.000          |
| <b>Total Solid Waste - Landfill</b>                  | <b>1.000</b>        | <b>1.000</b>        | <b>2.000</b>          | <b>1.000</b>   |
| <b>Residential Solid Waste Collection</b>            |                     |                     |                       |                |
| Administrative Assistant                             | 0.250               | 0.000               | 0.000                 | 0.000          |
| Contract Coordinator                                 | 0.250               | 0.250               | 0.250                 | 0.000          |
| Senior Contract Coordinator                          | 0.250               | 0.250               | 0.250                 | 0.000          |
| Financial Management Coordinator                     | 0.250               | 0.000               | 0.000                 | 0.000          |
| <b>Total Residential Solid Waste Collection</b>      | <b>1.000</b>        | <b>0.500</b>        | <b>0.500</b>          | <b>0.000</b>   |
| <b>Health Insurance Fund</b>                         |                     |                     |                       |                |
| Benefits & Wellness Manager                          | 0.700               | 0.700               | 0.000                 | (0.700)        |
| <b>Total Health Insurance Fund</b>                   | <b>0.700</b>        | <b>0.700</b>        | <b>0.000</b>          | <b>(0.700)</b> |
| <b>Total Enterprise &amp; Internal Service Funds</b> | <b>11.700</b>       | <b>11.200</b>       | <b>12.500</b>         | <b>1.300</b>   |
| <b>Grand Total</b>                                   | <b>408.325</b>      | <b>412.475</b>      | <b>426.425</b>        | <b>8.950</b>   |
|  |                     |                     |                       |                |
|  | <b>Adopted</b>      | <b>Adopted</b>      | <b>Adopted</b>        |                |
|  | <b>FY 22-23</b>     | <b>FY 23-24</b>     | <b>FY 24-25</b>       | <b>Change</b>  |
| General Fund (including Judicial)                    | 319.450             | 322.100             | 352.000               | 29.900         |
| Special Revenue Funds                                | 77.175              | 79.175              | 61.925                | (17.250)       |
| Enterprise and Internal Service Funds                | 11.700              | 11.200              | 12.500                | 1.300          |
| <b>Total BOCC FTE Count</b>                          | <b>408.325</b>      | <b>412.475</b>      | <b>426.425</b>        | <b>13.950</b>  |



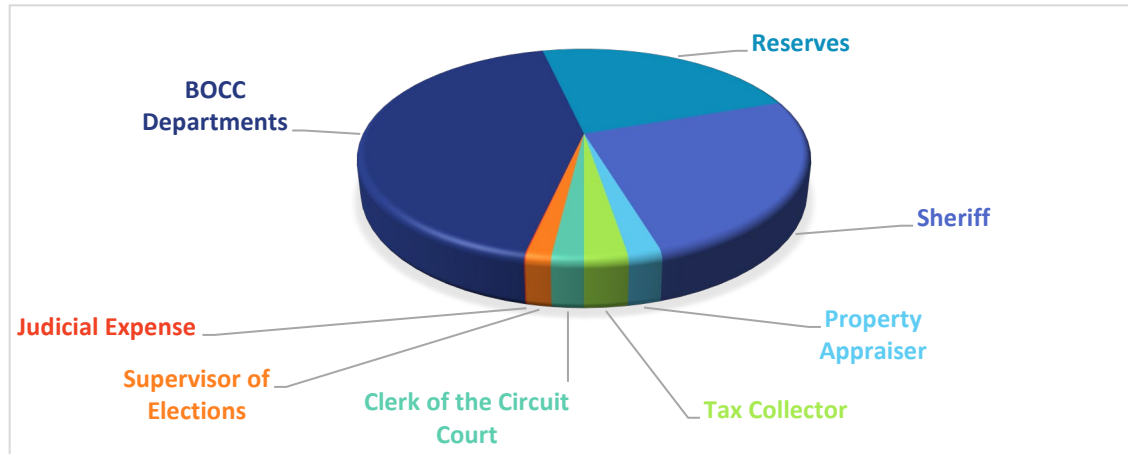
## Revenue and Expenditure Summary of the General Fund

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



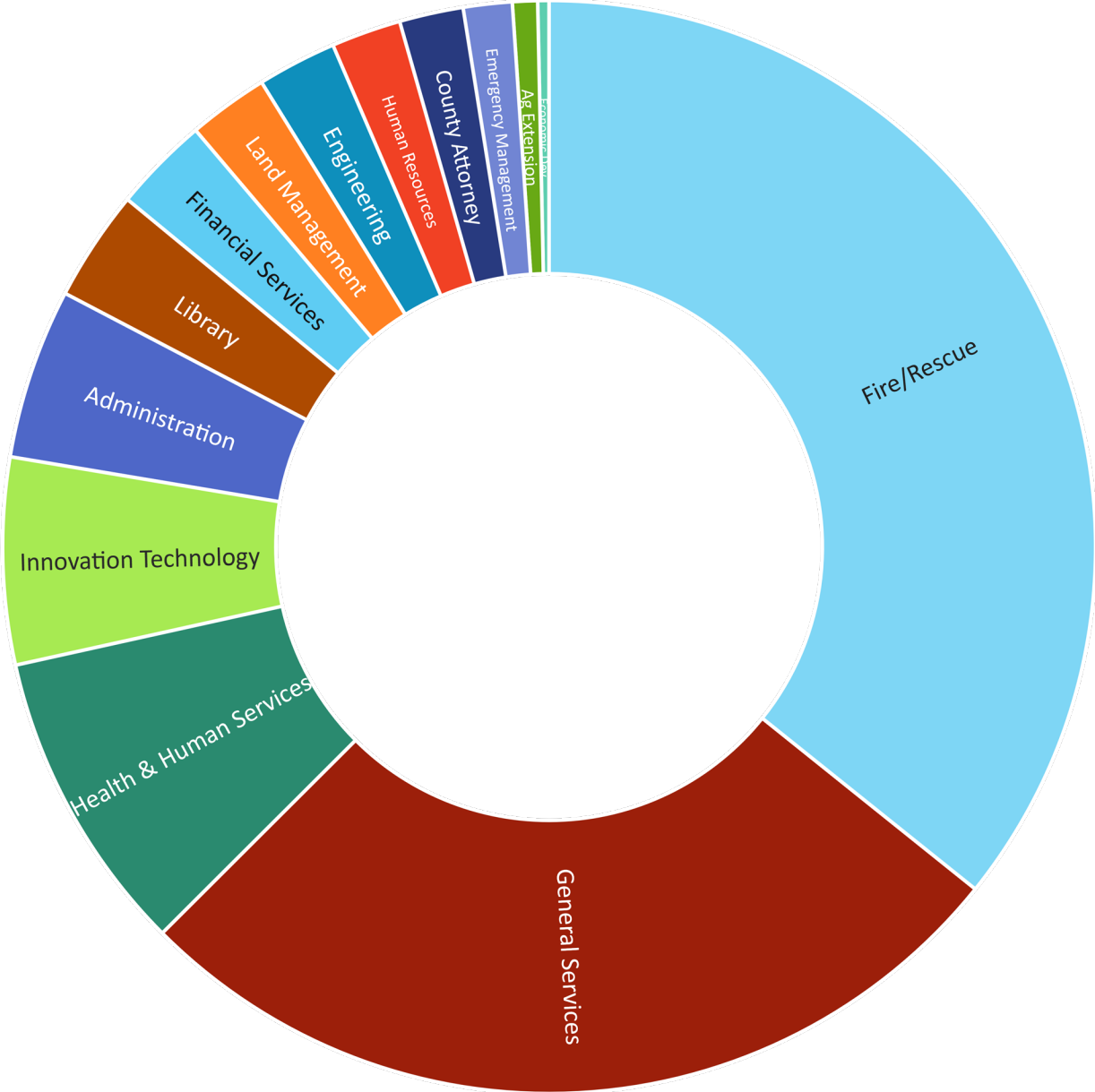
| <b>Revenues</b>           |                              |
|---------------------------|------------------------------|
| Property Taxes            | \$ 123,192,414               |
| Other Taxes               | 242,121                      |
| Licenses & Permits        | 279,565                      |
| Intergovernmental Revenue | 5,219,768                    |
| Charges for Services      | 5,107,400                    |
| Fines & Forfeitures       | 35,000                       |
| Miscellaneous Revenues    | 1,639,391                    |
| Excess Fees               | 1,350,000                    |
| Other Sources             | 139,693                      |
| Cash Carry Forward        | 41,579,463                   |
| <b>Total Revenues</b>     | <b><u>\$ 178,784,815</u></b> |

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



| <b>Expenditures</b>        |                              |
|----------------------------|------------------------------|
| Sheriff                    | \$ 45,748,855                |
| Property Appraiser         | 3,663,557                    |
| Tax Collector              | 4,720,000                    |
| Clerk of the Circuit Court | 3,482,202                    |
| Supervisor of Elections    | 2,706,239                    |
| Judicial Expense           | 158,008                      |
|                            | <hr/>                        |
|                            | 60,478,861                   |
| <br>                       |                              |
| BOCC Departments           | \$ 76,648,922                |
| Reserves                   | 41,657,032                   |
| <b>Total Expenditures</b>  | <b><u>\$ 178,784,815</u></b> |

# BOCC Expenditures of General Fund Departments



|                         |    |            |
|-------------------------|----|------------|
| Fire/Rescue             | \$ | 21,009,583 |
| General Services        | \$ | 15,718,243 |
| Health & Human Services | \$ | 5,298,169  |
| Innovation Technology   | \$ | 3,587,139  |
| Administration          | \$ | 2,961,772  |
| Library                 | \$ | 1,932,537  |
| Financial Services      | \$ | 1,664,339  |
| Land Management         | \$ | 1,396,697  |
| Engineering             | \$ | 1,377,991  |
| Human Resources         | \$ | 1,212,356  |
| County Attorney         | \$ | 1,111,180  |
| Emergency Management    | \$ | 848,241    |
| Ag Extension            | \$ | 435,070    |
| Economic Dev            | \$ | 196,362    |

## Appropriation Summary by Category BOCC Only - General Fund

| Department/Division                 | Personnel<br>Services | Operating<br>Expenditures | Capital<br>Outlay | Debt<br>Service | Other         | Total            |
|-------------------------------------|-----------------------|---------------------------|-------------------|-----------------|---------------|------------------|
| <b>Administration:</b>              |                       |                           |                   |                 |               |                  |
| Board of County Commissioners       | 690,490               | 230,984                   | 0                 | 0               | 0             | 921,474          |
| Administration                      | 991,172               | 629,529                   | 0                 | 0               | 0             | 1,620,701        |
| Communications                      | 372,005               | 47,592                    | 0                 | 0               | 0             | 419,597          |
| <b>Total Administrative</b>         | <b>2,053,667</b>      | <b>908,105</b>            | <b>0</b>          | <b>0</b>        | <b>0</b>      | <b>2,961,772</b> |
| <b>Human Resources</b>              |                       |                           |                   |                 |               |                  |
|                                     | 775,113               | 231,834                   | 0                 | 0               | 0             | 1,006,947        |
| Veteran's Services                  | 197,975               | 5,434                     | 0                 | 0               | 2,000         | 205,409          |
| <b>Total Human Resources</b>        | <b>973,088</b>        | <b>237,268</b>            | <b>0</b>          | <b>0</b>        | <b>2,000</b>  | <b>1,212,356</b> |
| <b>Financial Services:</b>          |                       |                           |                   |                 |               |                  |
| Office of Management and Budget     | 651,948               | 31,470                    | 0                 | 0               | 0             | 683,418          |
| Office of Procurement and Contracts | 883,413               | 97,508                    | 0                 | 0               | 0             | 980,921          |
| <b>Total Financial Services</b>     | <b>1,535,361</b>      | <b>128,978</b>            | <b>0</b>          | <b>0</b>        | <b>0</b>      | <b>1,664,339</b> |
| <b>Economic Development</b>         | <b>139,791</b>        | <b>56,571</b>             | <b>0</b>          | <b>0</b>        | <b>0</b>      | <b>196,362</b>   |
| <b>Land Management:</b>             |                       |                           |                   |                 |               |                  |
| Land Management                     | 363,946               | 143,775                   | 0                 | 0               | 17,964        | 525,685          |
| Natural Resource Land Management    | 0                     | 641,947                   | 229,065           | 0               | 0             | 871,012          |
| <b>Total Land Management</b>        | <b>363,946</b>        | <b>785,722</b>            | <b>229,065</b>    | <b>0</b>        | <b>17,964</b> | <b>1,396,697</b> |
| <b>Innovation Technology:</b>       |                       |                           |                   |                 |               |                  |
| IT Department                       | 898,169               | 796,337                   | 0                 | 0               | 0             | 1,694,506        |
| Geospatial Info Systems             | 343,548               | 86,378                    | 0                 | 0               | 0             | 429,926          |
| Cyber Security                      | 212,122               | 162,855                   | 0                 | 0               | 0             | 374,977          |
| IT Project Management               | 182,608               | 45,004                    | 0                 | 0               | 0             | 227,612          |
| Public Safety Software              | 369,100               | 296,544                   | 0                 | 0               | 0             | 665,644          |
| Unmanned Aerial Systems             | 127,537               | 41,137                    | 25,800            | 0               | 0             | 194,474          |
| <b>Total Innovation Technology</b>  | <b>2,133,084</b>      | <b>1,428,255</b>          | <b>25,800</b>     | <b>0</b>        | <b>0</b>      | <b>3,587,139</b> |

## Appropriation Summary by Category BOCC Only - General Fund

| Department/Division                      | Personnel<br>Services | Operating<br>Expenditures | Capital<br>Outlay | Debt<br>Service | Other          | Total            |
|--|-----------------------|---------------------------|-------------------|-----------------|----------------|------------------|
| <b>Health &amp; Human Services:</b>      |                       |                           |                   |                 |                |                  |
| HHS Administration                       | 507,954               | 38,536                    | 0                 | 0               | 0              | 546,490          |
| Human Services                           | 334,245               | 1,678,235                 | 0                 | 0               | 825,000        | 2,837,480        |
| Senior Services                          | 338,526               | 729,974                   | 0                 | 0               | 10,000         | 1,078,500        |
| Adult Day Care                           | 370,437               | 32,350                    | 0                 | 0               | 0              | 402,787          |
| Congregate Meals                         | 100,387               | 332,525                   | 0                 | 0               | 0              | 432,912          |
| <b>Total Health &amp; Human Services</b> | <b>1,651,549</b>      | <b>2,811,620</b>          | <b>0</b>          | <b>0</b>        | <b>835,000</b> | <b>5,298,169</b> |
| <b>Library:</b>                          |                       |                           |                   |                 |                |                  |
| Library                                  | 1,357,370             | 180,723                   | 191,280           | 0               | 0              | 1,729,373        |
| Bunnell Library                          | 151,425               | 33,239                    | 18,500            | 0               | 0              | 203,164          |
| <b>Total Library</b>                     | <b>1,508,795</b>      | <b>213,962</b>            | <b>209,780</b>    | <b>0</b>        | <b>0</b>       | <b>1,932,537</b> |
| <b>County Attorney</b>                   | <b>989,600</b>        | <b>121,580</b>            | <b>0</b>          | <b>0</b>        | <b>0</b>       | <b>1,111,180</b> |
| <b>Engineering</b>                       | <b>1,191,931</b>      | <b>186,060</b>            | <b>0</b>          | <b>0</b>        | <b>0</b>       | <b>1,377,991</b> |
| <b>Emergency Management</b>              | <b>639,685</b>        | <b>195,356</b>            | <b>0</b>          | <b>0</b>        | <b>13,200</b>  | <b>848,241</b>   |

## Appropriation Summary by Category BOCC Only - General Fund

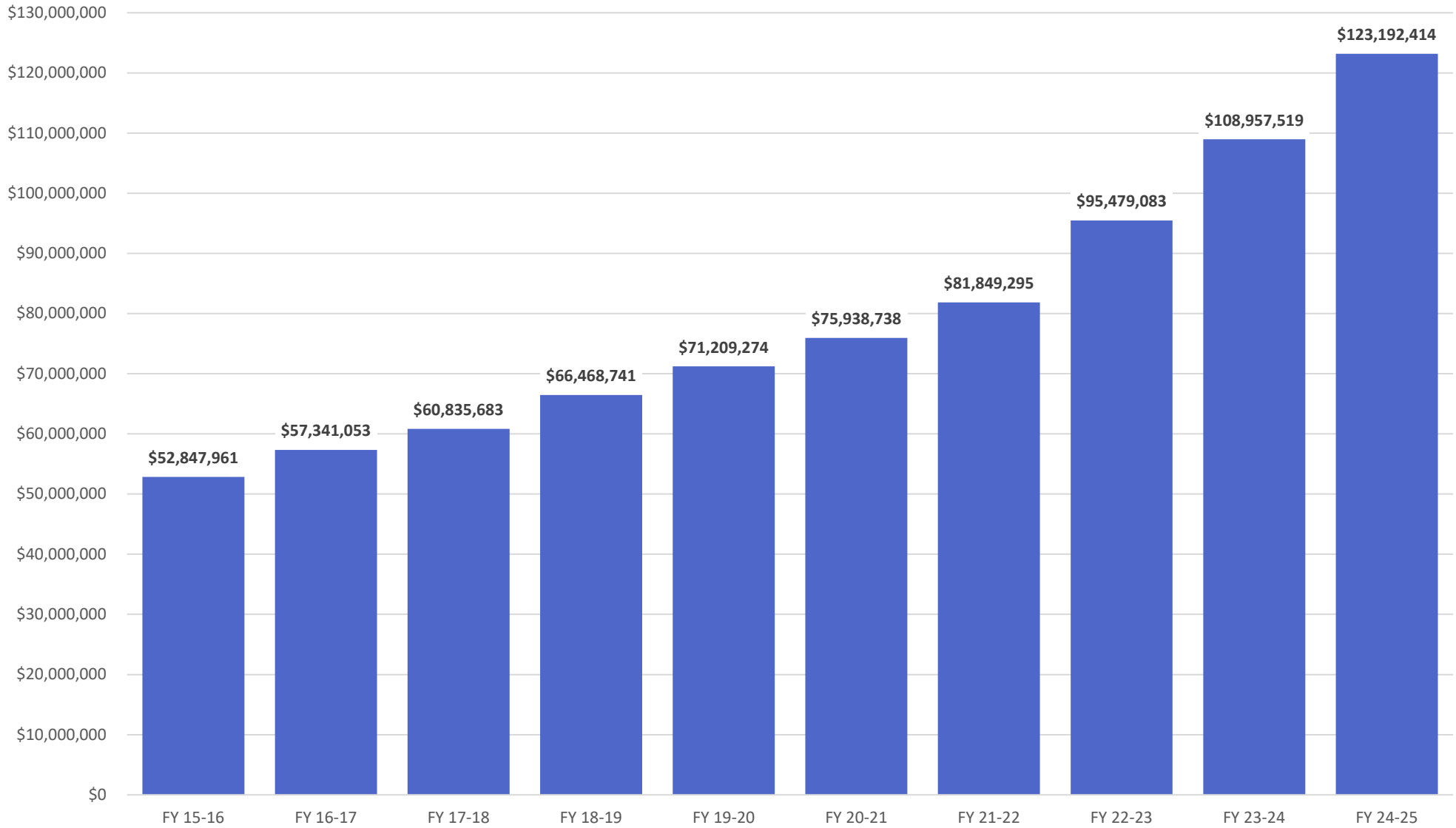
| Department/Division                   | Personnel<br>Services | Operating<br>Expenditures | Capital<br>Outlay | Debt<br>Service | Other          | Total             |
|---------------------------------------|-----------------------|---------------------------|-------------------|-----------------|----------------|-------------------|
| <b>Fire/Rescue:</b>                   |                       |                           |                   |                 |                |                   |
| Fire/Rescue Admin                     | 2,102,054             | 117,414                   | 0                 | 0               | 0              | 2,219,468         |
| Fire/Rescue                           | 4,469,570             | 896,309                   | 158,000           | 0               | 0              | 5,523,879         |
| EMS                                   | 10,117,720            | 1,304,557                 | 901,000           | 0               | 0              | 12,323,277        |
| Emergency Flight Operations           | 408,322               | 497,637                   | 0                 | 0               | 0              | 905,959           |
| Fire/EMS Equipment                    | 0                     | 0                         | 37,000            | 0               | 0              | 37,000            |
| <b>Total Fire/Rescue</b>              | <b>17,097,666</b>     | <b>2,815,917</b>          | <b>1,096,000</b>  | <b>0</b>        | <b>0</b>       | <b>21,009,583</b> |
| <b>Agriculture Extension Services</b> |                       |                           |                   |                 |                |                   |
|                                       | <b>355,910</b>        | <b>79,160</b>             | <b>0</b>          | <b>0</b>        | <b>0</b>       | <b>435,070</b>    |
| <b>General Services:</b>              |                       |                           |                   |                 |                |                   |
| General Services Administration       | 966,122               | 28,656                    | 0                 | 0               | 0              | 994,778           |
| Fleet Management                      | 980,202               | 157,277                   | 10,000            | 0               | 0              | 1,147,479         |
| Public Transportation                 | 2,249,905             | 684,217                   | 0                 | 0               | 0              | 2,934,122         |
| Facilities Management                 | 2,693,088             | 2,717,123                 | 8,000             | 0               | 0              | 5,418,211         |
| Government Services Building          | 0                     | 1,235,089                 | 23,500            | 0               | 0              | 1,258,589         |
| Recreation Facilities                 | 1,296,849             | 1,131,304                 | 390,618           | 169,000         | 0              | 2,987,771         |
| Vessel Registration                   | 0                     | 130,000                   | 0                 | 0               | 0              | 130,000           |
| Carver Center                         | 0                     | 71,425                    | 0                 | 0               | 97,500         | 168,925           |
| Bull Creek                            | 30,585                | 45,005                    | 0                 | 0               | 0              | 75,590            |
| Princess Place Preserve               | 427,784               | 103,092                   | 0                 | 0               | 0              | 530,876           |
| Princess Place Eco Cottages           | 0                     | 71,902                    | 0                 | 0               | 0              | 71,902            |
| <b>Total General Services</b>         | <b>8,644,535</b>      | <b>6,375,090</b>          | <b>432,118</b>    | <b>169,000</b>  | <b>97,500</b>  | <b>15,718,243</b> |
| <b>Subtotal BOCC Departments</b>      |                       |                           |                   |                 |                |                   |
|                                       | <b>39,278,608</b>     | <b>16,343,644</b>         | <b>1,992,763</b>  | <b>169,000</b>  | <b>965,664</b> | <b>58,749,679</b> |
| <b>% of Allocation</b>                | <b>67%</b>            | <b>28%</b>                | <b>3%</b>         | <b>0%</b>       | <b>2%</b>      | <b>100%</b>       |
| <b>Non-Departmental:</b>              |                       |                           |                   |                 |                |                   |
| Pooled Expenditures                   | 0                     | 3,129,725                 | 0                 | 369,780         | 1,118,824      | 4,618,329         |
| Tax Increment Financing               | 0                     | 0                         | 0                 | 0               | 2,360,931      | 2,360,931         |
| Value Adjustment Board                | 0                     | 13,000                    | 0                 | 0               | 0              | 13,000            |

## Appropriation Summary by Category BOCC Only - General Fund

| Department/Division             | Personnel<br>Services | Operating<br>Expenditures | Capital<br>Outlay | Debt<br>Service | Other             | Total              |
|---------------------------------|-----------------------|---------------------------|-------------------|-----------------|-------------------|--------------------|
| Interfund Transfers             | 0                     | 0                         | 0                 | 0               | 7,089,039         | 7,089,039          |
| Medical Examiner                | 0                     | 728,783                   | 0                 | 0               | 25,000            | 753,783            |
| Law Enforcement Education Funds | 0                     | 51,805                    | 0                 | 0               | 0                 | 51,805             |
| Reserves                        | 0                     | 0                         | 0                 | 0               | 41,657,032        | 41,657,032         |
| Insurance                       | 0                     | 1,054,045                 | 0                 | 0               | 0                 | 1,054,045          |
| FCSO Internal Charges           | 0                     | 1,957,811                 | 0                 | 0               | 0                 | 1,957,811          |
| <b>Subtotal Non-Department</b>  | <b>0</b>              | <b>6,935,169</b>          | <b>0</b>          | <b>369,780</b>  | <b>52,250,826</b> | <b>59,555,775</b>  |
| <b>Total BOCC Funding</b>       | <b>39,278,608</b>     | <b>23,278,813</b>         | <b>1,992,763</b>  | <b>538,780</b>  | <b>53,216,490</b> | <b>118,305,454</b> |
| <b>% of Allocation</b>          | <b>33%</b>            | <b>20%</b>                | <b>2%</b>         | <b>0%</b>       | <b>45%</b>        | <b>100%</b>        |

## Property Tax Levied for the General Fund

(Shown at 95%)



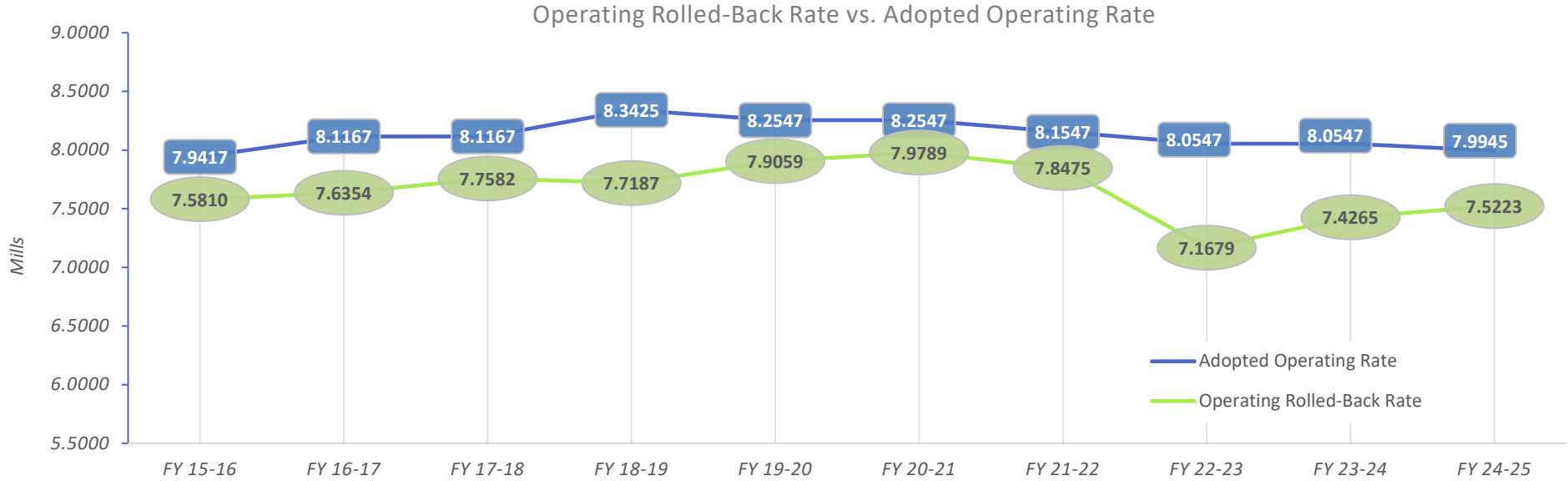
## Property Taxes for a Home Valued at \$300,000 (less \$50,000 Homestead Exemption)

### County Only - Combined Millage Rates





## History of Assessed Property Valuation and Millage Rates

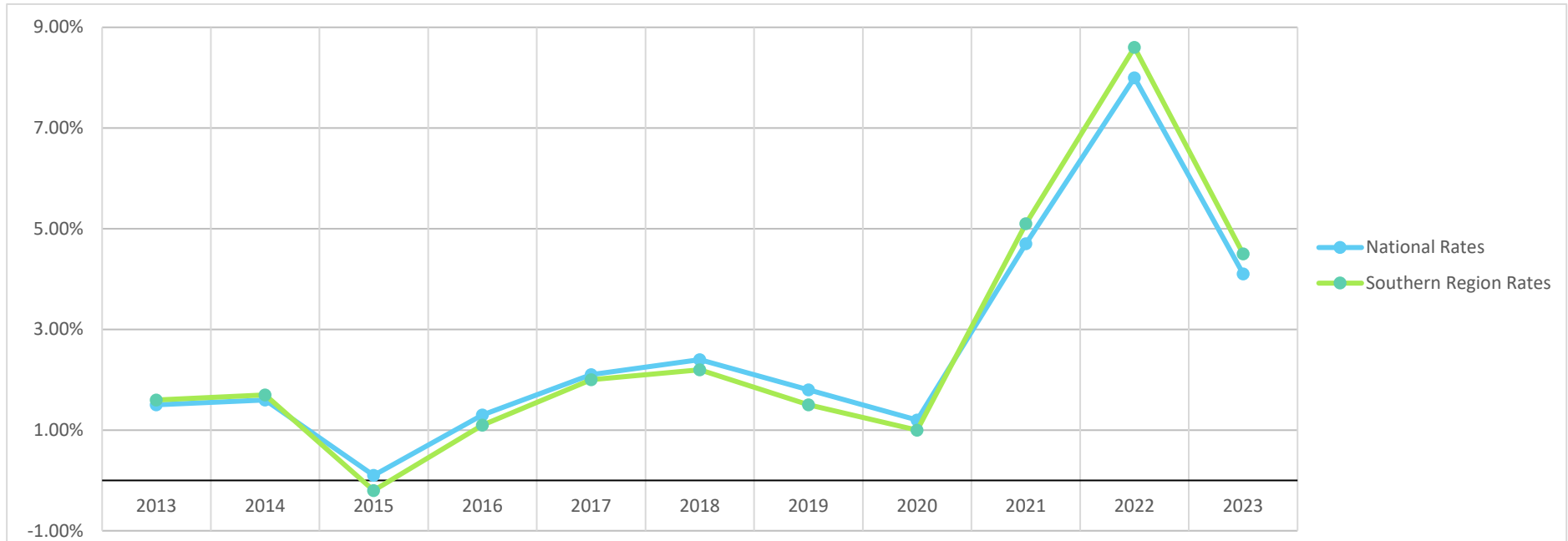


| <u>Fiscal Year</u> | <u>Assessed Value Nonexempt</u> | <u>General Fund Millage Rate</u> | <u>ESL Operating Millage Rate</u> | <u>ESL Debt Millage Rate</u> | <u>Debt Service Millage Rate</u> | <u>Combined Millage Rate</u> |
|--------------------|---------------------------------|----------------------------------|-----------------------------------|------------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

**Note:**

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

## United States Consumer Price Index (CPI)



**National Rates**

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

**Southern Region Rates**

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

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



## **SECTION 2**

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# **CONSTITUTIONAL/ JUDICIAL**

General Fund

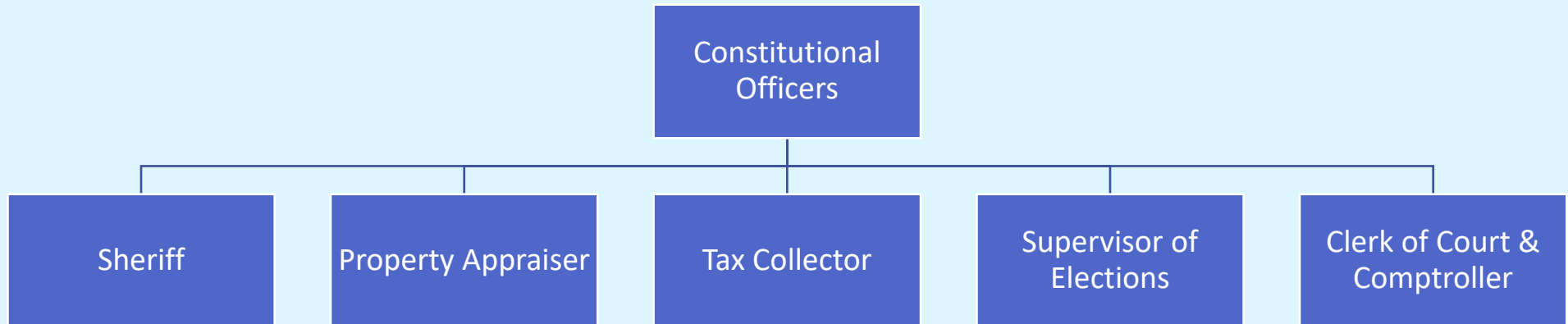
# Constitutional - Summary

# General Fund

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

\* Includes 1/2 Cent Discretionary Sales Tax

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



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

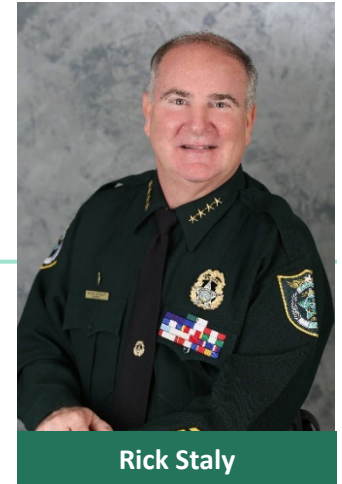
**Description**

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

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

**Primary Functions**

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



Rick Staly

**Bailiff**

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

**Dispatch**

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

**Inmate Facility**

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

**Law Enforcement**

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

**Sheriff**

**General Fund**

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

(continued on next page)

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

**Sheriff**

**General Fund**

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

**Note:**

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



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

**Description**

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

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

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



James E. Gardner, Jr.

**Primary Functions**

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

**Property Appraiser**

**General Fund**

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

**Note:**

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

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

## Description

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

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

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



Suzanne Johnston

## Primary Functions

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

**Tax Collector**

**General Fund**

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

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

## Description

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

## Primary Functions

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

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



Tom Bexley

## County Government

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

## State Government

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

## Courts

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

## Citizen's Protection

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

Clerk of the Circuit Court & Comptroller

General Fund

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

**Note:**

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

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

## Description

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

## Primary Functions

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

### Maintaining Flagler County Voter Registration Rolls

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

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

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

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

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

### Mapping of Precincts & Districts

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

### Voter Education

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



**Supervisor of Elections**

**General Fund**

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



**Supervisor of Elections**

**General Fund**

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

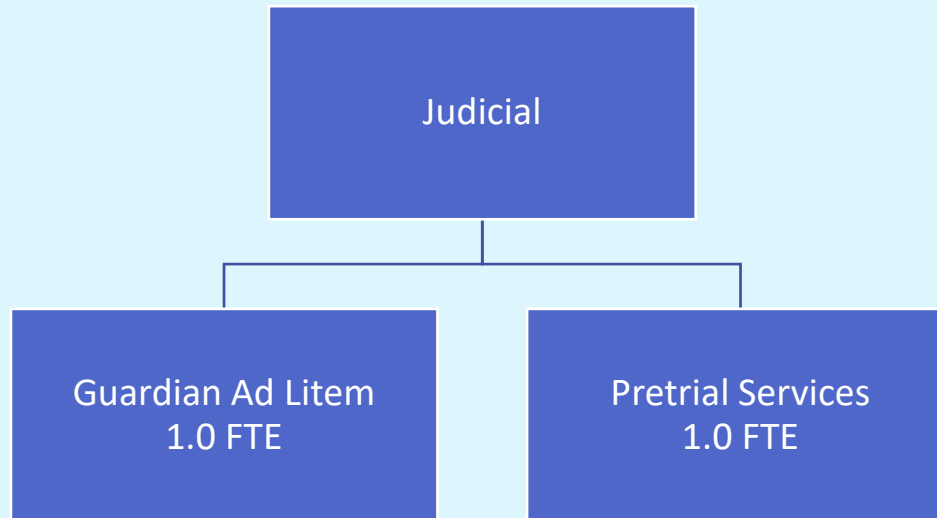
**Note:**

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

# Judicial - Summary

# General Fund

| Description               | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/(-) | Comments  |
|---------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Expenditures</b>       |                    |                    |                     |                       |                  |   |
| Court Services            | 2,657              | 2,660              | 6,500               | 4,000                 | (2,500)          |   |
| Pretrial Services         | 64,723             | 73,598             | 80,283              | 92,828                | 12,545           |   |
| State Attorney            | 20,715             | 20,976             | 26,000              | 0                     | (26,000)         |   |
| Public Defender           | 0                  | 0                  | 3,000               | 0                     | (3,000)          |   |
| Guardian Ad Litem         | 46,667             | 43,819             | 57,489              | 61,180                | 3,691            |   |
| <b>Total Expenditures</b> | <b>134,762</b>     | <b>141,054</b>     | <b>173,272</b>      | <b>158,008</b>        | <b>(15,264)</b>  | <b>Overall Expenditures Increase/Decrease: -8.81%</b> |



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

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

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

**Pretrial Services Supervision**

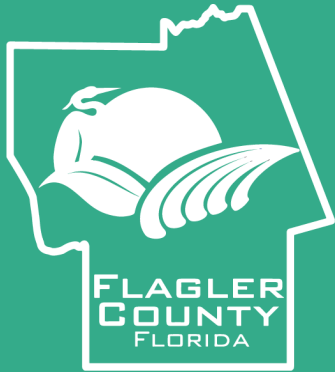
**General Fund**

| Fund 1001                               |                                     | Actual        | Actual        | Adopted       | Tentative     | Changes                                       |                               |
|---|-------------------------------------|---------------|---------------|---------------|---------------|---|-------------------------------|
| Div. 9001                               | Description                         | FY 21-22      | FY 22-23      | FY 23-24      | FY 24-25      | + / (-)                                       | Comments                      |
| <b>Expenditures</b>                     |                                     |               |               |               |               |   |                               |
| <b>719- Other Operating Court Costs</b> |                                     |               |               |               |               |   |                               |
| 512000                                  | Regular Salaries                    | 38,450        | 40,236        | 42,869        | 48,630        | 5,761   | 1.0 FTE with 3.9% COLA        |
| 52XXXX                                  | Employee Benefits                   | 17,704        | 19,783        | 22,814        | 26,198        | 3,384   |                               |
|   | <b>Total Personnel Services</b>     | <b>56,154</b> | <b>60,019</b> | <b>65,683</b> | <b>74,828</b> | <b>9,145</b>                                  |                               |
| 534006                                  | Other Contracted Expenses           | 8,040         | 13,188        | 10,000        | 13,000        | 3,000   | Florida Drug Testing Services |
| 540000                                  | Travel Expenses                     | 0             | 0             | 1,700         | 2,000         | 300   |                               |
| 541002                                  | Communications Recurring            | 0             | 0             | 50            | 50            | 0   |                               |
| 542000                                  | Postage                             | 0             | 0             | 50            | 50            | 0   |                               |
| 551000                                  | Office Supplies                     | 101           | 85            | 500           | 500           | 0   |                               |
| 551000                                  | Office Equipment                    | 59            | 0             | 0             | 0             | 0   |                               |
| 552002                                  | Other Operating Expenses            | 269           | 207           | 1,300         | 1,300         | 0   | Drug Testing Supplies         |
| 554001                                  | Publications/Memberships            | 100           | 100           | 100           | 200           | 100   |                               |
| 555001                                  | Training / Educational Cost         | 0             | 0             | 200           | 200           | 0   |                               |
| 555002                                  | Conference & Seminar Registration   | 0             | 0             | 700           | 700           | 0   |                               |
|   | <b>Total Operating Expenditures</b> | <b>8,569</b>  | <b>13,579</b> | <b>14,600</b> | <b>18,000</b> | <b>3,400</b>                                  |                               |
|   |                                     |               |               |               |               | <b>Overall Expenditure Increase/Decrease:</b> |                               |
| <b>Total Expenditures</b>               |                                     | <b>64,723</b> | <b>73,598</b> | <b>80,283</b> | <b>92,828</b> | <b>12,545</b>                                 | <b>15.63%</b>                 |

**Guardian Ad Litem**

**General Fund**

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



# SECTION 3

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# GENERAL FUND

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

# General Fund Revenues - Summary

# General Fund

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

General Fund Revenues

General Fund

| Fund 1001<br>Div. 0000 | Description                               | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments                  |
|------------------------|---|--------------------|--------------------|---------------------|-----------------------|----------------|---------------------------|
| <b>Revenues</b>        |   |                    |                    |                     |                       |                |                           |
| 311000                 | Ad Valorem Taxes                          | 82,015,835         | 95,465,433         | 108,957,519         | 123,192,414           | 14,234,895     | Millage Rate 7.8695 @ 95% |
| 311001                 | Delinquent                                | 1,130,408          | 1,409,174          | 0                   | 0                     | 0              |                           |
| 315000                 | Communication Services Tx                 | 0                  | 0                  | 239,421             | 239,421               | 0              |                           |
| 316001                 | Occupational Licenses                     | 2,713              | 2,746              | 4,000               | 2,700                 | (1,300)        |                           |
| 323700                 | Franchise Fee-Solid Waste                 | 0                  | 0                  | 221,487             | 249,565               | 28,078         |                           |
| 329003                 | Vessel Registration                       | 33,155             | 33,177             | 30,000              | 30,000                | 0              |                           |
| 331200                 | Fed Grant-Public Safety                   | 16,926             | 23,231             | 0                   | 0                     | 0              |                           |
| 331310                 | Fed Grt-Phys Env- Water Supp              | 69,764             | 0                  | 0                   | 0                     | 0              |                           |
| 331390                 | Fed Grt-Phys Env-Other                    | 0                  | 14,400             | 0                   | 0                     | 0              |                           |
| 331420                 | Federal Grant - Transp. - Mass Transit    | 117,009            | 145,282            | 215,790             | 225,000               | 9,210          |                           |
| 331490                 | Fed Grt-Transp-Other                      | 135,807            | 113,746            | 0                   | 0                     | 0              |                           |
| 331620                 | Federal Grant- Hum Srv- Public Asst       | 70,266             | 100,329            | 85,000              | 85,000                | 0              |                           |
| 331690                 | Federal Grant - Hum Srv- Other            | 362,503            | 367,862            | 345,000             | 345,000               | 0              |                           |
| 334200                 | State Grt-Public Safety                   | 6,163              | 1,796              | 0                   | 0                     | 0              |                           |
| 334490                 | State Grant- Transportation - Other       | 454,535            | 499,984            | 520,648             | 627,302               | 106,654        |                           |
| 334610                 | State Grant- Hum Srv- Health/Hosp         | 76,692             | 63,771             | 152,500             | 152,500               | 0              |                           |
| 334690                 | State Grant - Hum Srv - Other             | 230,568            | 215,210            | 200,000             | 200,000               | 0              |                           |
| 334700                 | State Grt-Cultural/Recreation (Libraries) | 24,197             | 24,583             | 24,197              | 22,108                | (2,089)        |                           |
| 335160                 | Racing Tax                                | 223,250            | 223,250            | 223,250             | 223,250               | 0              |                           |
| 335181                 | 1/2 Cent Sales Tax                        | 1,652,681          | 1,745,689          | 2,666,069           | 2,799,994             | 133,925        |                           |
| 335210                 | Firefighter Supp Compensa                 | 36,188             | 38,337             | 15,000              | 40,000                | 25,000         |                           |
| 336000                 | State Payments in Lieu of Taxes           | 6,024              | 6,970              | 0                   | 0                     | 0              |                           |
| 337101                 | Flagler Co School Board                   | 384,006            | 308,342            | 300,000             | 300,000               | 0              |                           |
| 337104                 | City of Flagler Beach                     | 49,980             | 125,000            | 133,750             | 133,900               | 150            |                           |
| 337105                 | LG Grt - ARPA Reimb                       | 8,508,987          | 0                  | 0                   | 0                     | 0              |                           |
| 337103                 | City of Bunnell                           | 18,943             | 9,375              | 9,740               | 10,140                | 400            |                           |
| 337200                 | Loc Gov Grt-Public Safety                 | 0                  | 688                | 0                   | 0                     | 0              |                           |
| 337201                 | City of Palm Coast                        | 12,808             | 13,320             | 13,853              | 14,407                | 554            |                           |
| 337202                 | City of Flag Bch                          | 0                  | 10,325             | 10,738              | 11,167                | 429            |                           |
| 337203                 | State of Florida                          | 0                  | 157,375            | 0                   | 0                     | 0              |                           |
| 337204                 | Sheriff                                   | 0                  | 0                  | 0                   | 0                     | 0              |                           |
| 337208                 | LG Grt - PS Flagler Cty School            | 0                  | 87,614             | 0                   | 0                     | 0              |                           |
| 337400                 | Loc Gov Grt- Transportation (5310)        | 0                  | 25,000             | 0                   | 0                     | 0              |                           |
| 337601                 | City of PC- Utility Assist                | 10,656             | 10,450             | 10,000              | 10,000                | 0              |                           |
| 337702                 | Flagler Co School Bd                      | 10,000             | 10,000             | 10,000              | 10,000                | 0              |                           |
| 337703                 | City of Bunnell                           | 10,000             | 10,000             | 10,000              | 10,000                | 0              |                           |
| 337708                 | LG Grt- ARPA Reimbursement                | 1,491,013          | 0                  | 0                   | 0                     | 0              |                           |

(continued on next page)



General Fund Revenues

General Fund

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

(continued on next page)

General Fund Revenues

General Fund

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

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General Fund Revenues

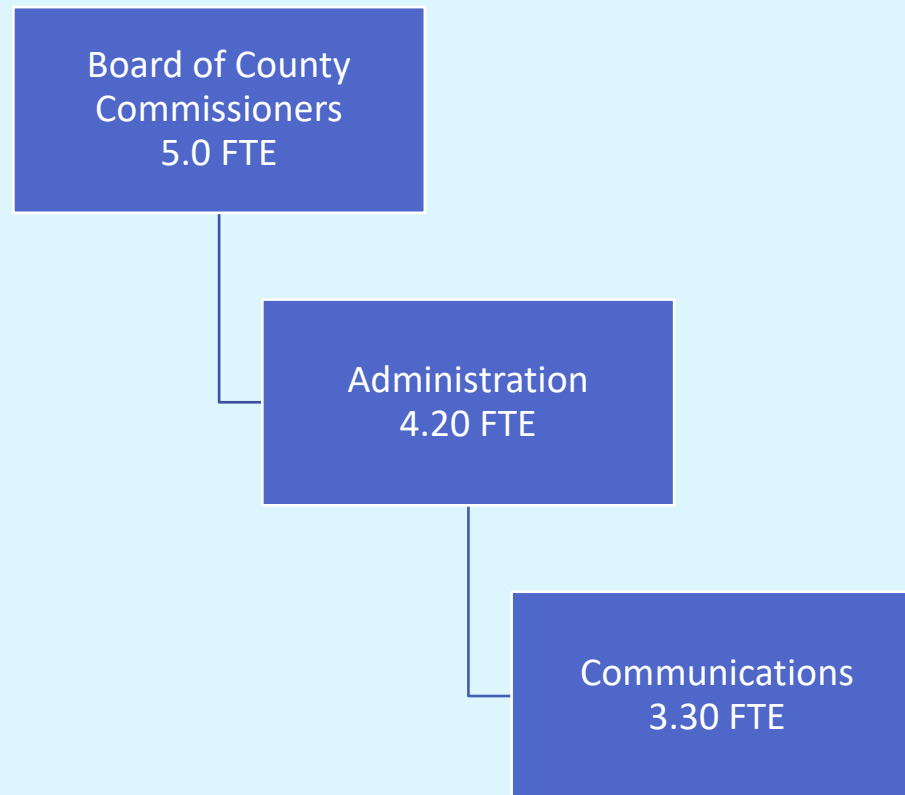
General Fund

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

# Administrative - Summary

# General Fund

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



| Fund 1001                 |                                     | Actual         | Actual         | Adopted        | Tentative      | Changes       |  |
|---------------------------|-------------------------------------|----------------|----------------|----------------|----------------|---------------|--|
| Div. 0100                 | Description                         | FY 21-22       | FY 22-23       | FY 23-24       | FY 24-25       | + / (-)       | Comments   |
| <b>Expenditures</b>       |                                     |                |                |                |                |               |  |
| <b>511- Legislative</b>   |                                     |                |                |                |                |               |  |
| 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        |  |
|                           | <b>Total Personnel Expenditures</b> | <b>479,022</b> | <b>534,504</b> | <b>597,397</b> | <b>690,490</b> | <b>93,093</b> |  |
| 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         |  |
|                           | <b>Total Operating Expenditures</b> | <b>188,887</b> | <b>197,553</b> | <b>224,654</b> | <b>230,984</b> | <b>6,330</b>  |  |
| <b>Total Expenditures</b> |                                     | <b>667,909</b> | <b>732,057</b> | <b>822,051</b> | <b>921,474</b> | <b>99,423</b> | <b>Overall Expenditure Increase/Decrease:<br/>12.09%</b> |

Administration

General Fund

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

Administration - Communications

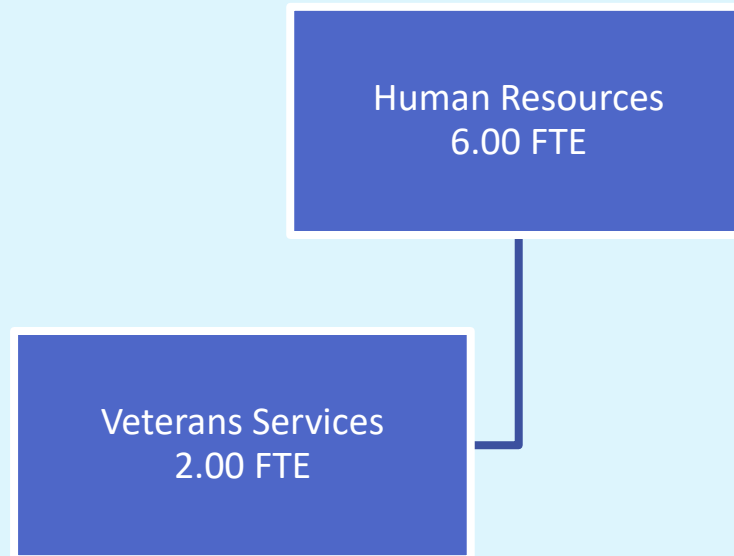
General Fund

| Fund 1001                                     |                                      | Actual         | Actual         | Adopted        | Tentative      | Changes       |  |
|---|--------------------------------------|----------------|----------------|----------------|----------------|---------------|--|
| Div. 0201                                     | Description                          | FY 21-22       | FY 22-23       | FY 23-24       | FY 24-25       | + / (-)       | Comments   |
| <b>Expenditures</b>                           |                                      |                |                |                |                |               |  |
| <b>519- Other General Government Services</b> |                                      |                |                |                |                |               |  |
| 512000  | Regular Salaries                     | 190,681        | 193,444        | 233,343        | 263,478        | 30,135        | 3.30 FTE with 3.9% COLA                              |
| 514000  | Overtime                             | 64             | 0              | 0              | 0              | 0             |  |
| 52XXXX  | Employee Benefits                    | 69,541         | 71,375         | 94,940         | 108,527        | 13,587        |  |
|   | <b>Total Personnel Expenditures</b>  | <b>260,285</b> | <b>264,820</b> | <b>328,283</b> | <b>372,005</b> | <b>43,722</b> |  |
| 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             |  |
|   | <b>Total Operating Expenditures</b>  | <b>59,662</b>  | <b>19,174</b>  | <b>35,456</b>  | <b>47,592</b>  | <b>12,136</b> |  |
| <b>Total Expenditures</b>                     |                                      | <b>319,947</b> | <b>283,993</b> | <b>363,739</b> | <b>419,597</b> | <b>55,858</b> | <b>Overall Expenditure Increase/Decrease: 15.36%</b> |

# Human Resources - Summary

General Fund

| Description                      | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+ / (-) | Comments   |
|----------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|--|
| <b>Expenditures</b>              |                    |                    |                     |                       |                    |  |
| Human Resources - Personnel      | 418,150            | 566,414            | 643,944             | 775,113               | 131,169            |  |
| Human Resources - Operating      | 12,584             | 4,714              | 62,500              | 231,834               | 1,393              |  |
| Human Resources - Debt           | 0                  | 3,615              | 0                   | 0                     | 0                  |  |
| Veterans Services - Personnel    | 125,255            | 149,366            | 187,421             | 197,975               | 10,554             |  |
| Veterans Services - Operating    | 2,260              | 2,676              | 4,250               | 5,434                 | 1,184              |  |
| Veterans Services - Grants & Aid | 0                  | 0                  | 2,000               | 2,000                 | 0                  |  |
| <b>Total Expenditures</b>        | <b>558,249</b>     | <b>726,785</b>     | <b>900,115</b>      | <b>1,212,356</b>      | <b>144,300</b>     | <b>Overall Expenditure Increase/Decrease:<br/>16.03%</b> |





**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  |
| <b>Expenditures</b>                      |  |                |                |                |                  |                |   |
| <b>513- Financial and Administrative</b> |  |                |                |                |                  |                |   |
| 512000                                   | Regular Salaries                       | 298,629        | 401,857        | 429,148        | 534,186          | 105,038        | 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        | 240,927          | 26,131         |   |
| <b>Total Personnel Expenditures</b>      |  | <b>418,150</b> | <b>566,414</b> | <b>643,944</b> | <b>775,113</b>   | <b>131,169</b> |   |
| 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, Subscript & Membership    | 0              | 24             | 0              | 0                | 0              |   |
| 554001                                   | Publications/Memberships               | 4,189          | 15,055         | 15,455         | 32,066           | 16,611         | Misc. Memberships, Job Posting Subscriptions        |
| 555001                                   | Training/Educational Cost              | 12,584         | 4,714          | 62,500         | 63,893           | 1,393          | Countywide Employee Development & Other Trainings   |
| 555002                                   | Conference Seminar Registration        | 2,274          | 1,224          | 1,820          | 2,740            | 920            |   |
| <b>Total Operating Expenditures</b>      |  | <b>141,678</b> | <b>102,477</b> | <b>204,078</b> | <b>231,834</b>   | <b>27,756</b>  |   |
| 564004                                   | GASB87 Capital Outlay - Fleet          | 0              | 32,334         | 0              | 0                | 0              |   |
| <b>Total Capital Expenditures</b>        |  | <b>0</b>       | <b>32,334</b>  | <b>0</b>       | <b>0</b>         | <b>0</b>       |   |
| 571003                                   | Lease Principal- GASB87                | 0              | 3,199          | 0              | 0                | 0              |   |
| 572006                                   | Lease Interest- GASB87                 | 0              | 416            | 0              | 0                | 0              |   |
| <b>Total Debt Expenditures</b>           |  | <b>0</b>       | <b>3,615</b>   | <b>0</b>       | <b>0</b>         | <b>0</b>       |   |
| <b>Total Expenditures</b>                |  |                |                |                |                  |                | <b>Overall Expenditure Increase/Decrease:</b>       |
|  |  | <b>559,828</b> | <b>704,840</b> | <b>848,022</b> | <b>1,006,947</b> | <b>158,925</b> | <b>18.74%</b>                                       |

Human Resources - Veterans Services

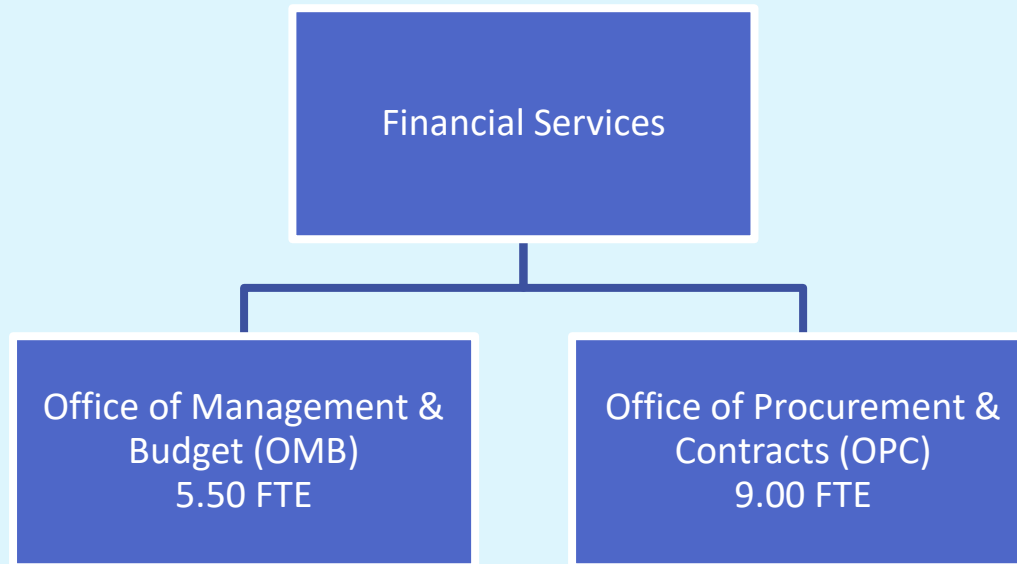
General Fund

| Fund 1001                     |   | Actual         | Actual         | Adopted        | Tentative      | Changes       |   |
|-------------------------------|---|----------------|----------------|----------------|----------------|---------------|---|
| Div. 0520                     | Description                               | FY 21-22       | FY 22-23       | FY 23-24       | FY 24-25       | +/-           | Comments  |
| <b>Expenditures</b>           |   |                |                |                |                |               |   |
| <b>553- Veterans Services</b> |   |                |                |                |                |               |   |
| 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         |   |
|                               | <b>Total Personnel Expenditures</b>       | <b>125,255</b> | <b>149,366</b> | <b>187,421</b> | <b>197,975</b> | <b>10,554</b> |   |
| 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 & Membership           | 0              | 0              | 0              | 900            | 900           | VA Claims Processing Software                           |
| 555002                        | Conference/Seminar Registration           | 320            | 160            | 360            | 500            | 140           |   |
|                               | <b>Total Operating Expenditures</b>       | <b>2,260</b>   | <b>2,676</b>   | <b>4,250</b>   | <b>5,434</b>   | <b>1,184</b>  |   |
| 583013                        | Grants & Aids                             | 0              | 0              | 2,000          | 2,000          | 0             |   |
|                               | <b>Total Grant &amp; Aid Expenditures</b> | <b>0</b>       | <b>0</b>       | <b>2,000</b>   | <b>2,000</b>   | <b>0</b>      |   |
| <b>Total Expenditures</b>     |   | <b>127,515</b> | <b>152,042</b> | <b>193,671</b> | <b>205,409</b> | <b>11,738</b> | <b>Overall Expenditure Increase/Decrease:<br/>6.06%</b> |

# Financial Services - Summary

General Fund

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



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  |
| <b>Expenditures</b>                      |                                     |                |                |                |                |   |   |
| <b>513- Financial and Administrative</b> |                                     |                |                |                |                |   |   |
| 512000                                   | Regular Salaries                    | 445,945        | 446,254        | 493,127        | 451,858        | (41,269)                                      | 5.5 FTE with 3.9% COLA (Split Fund Director with OPC) |
| 514000                                   | Overtime                            | 200            | 2,762          | 500            | 500            | 0   |   |
| 52XXXX                                   | Employee Benefits                   | 173,305        | 182,049        | 218,119        | 199,590        | (18,529)                                      |   |
|  | <b>Total Personnel Expenditures</b> | <b>619,451</b> | <b>631,065</b> | <b>711,746</b> | <b>651,948</b> | <b>(59,798)</b>                               |   |
| 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   |   |
|  | <b>Total Operating Expenditures</b> | <b>19,809</b>  | <b>13,446</b>  | <b>32,288</b>  | <b>31,470</b>  | <b>(818)</b>                                  |   |
|  |                                     |                |                |                |                | <b>Overall Expenditure Increase/Decrease:</b> |   |
| <b>Total Expenditures</b>                |                                     | <b>639,260</b> | <b>644,512</b> | <b>744,034</b> | <b>683,418</b> | <b>(60,616)</b>                               | <b>-8.15%</b>   |

Financial Services - Office of Procurement and Contracts (OPC)

General Fund

| Fund 1001<br>Div. 0215              | Description                            | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+ / (-) | Comments   |
|-------------------------------------|--|--------------------|--------------------|---------------------|-----------------------|--------------------|--|
| <b>Expenditures</b>                 |  |                    |                    |                     |                       |                    |  |
| 512000                              | Regular Salaries                       | 297,318            | 436,774            | 486,918             | 596,029               | 109,111            | 9.0 FTE with 3.9% COLA (Split Fund Director with OMB)    |
| 514000                              | Overtime                               | 2,473              | 1,644              | 1,500               | 1,500                 | 0                  |  |
| 52XXXX                              | Employee Benefits                      | 116,803            | 172,445            | 220,403             | 285,884               | 65,481             |  |
| <b>Total Personnel Expenditures</b> |  | <b>416,595</b>     | <b>610,863</b>     | <b>708,821</b>      | <b>883,413</b>        | <b>174,592</b>     |  |
| 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 & Equipt                   | 826                | 207                | 0                   | 0                     | 0                  |  |
| 546008                              | IT Maintenance Agreements              | 0                  | 0                  | 550                 | 50,334                | 49,784             | New Procurement Software                                 |
| 547000                              | Printing and Binding                   | 145                | 85                 | 50                  | 50                    | 0                  |  |
| 549000                              | Other Current Charges & Oblig          | 818                | 10                 | 0                   | 0                     | 0                  |  |
| 549004                              | Advertising                            | 1,779              | 570                | 750                 | 750                   | 0                  |  |
| 551000                              | Office Supplies                        | 847                | 511                | 500                 | 750                   | 250                |  |
| 551001                              | Office Equipment                       | 4,689              | 276                | 500                 | 500                   | 0                  |  |
| 552001                              | Gas, Oil & Lubricants                  | 648                | 1,754              | 2,574               | 2,574                 | 0                  |  |
| 552002                              | Other Operating Expenses               | 44,067             | 1,501              | 600                 | 600                   | 0                  |  |
| 552006                              | Data Processing Software               | 8,088              | 3,000              | 3,000               | 3,000                 | 0                  |  |
| 554001                              | Publications/Memberships               | 1,370              | 8,702              | 1,814               | 1,814                 | 0                  |  |
| 555001                              | Training/Educational Cost              | 400                | 2,456              | 4,340               | 5,090                 | 750                |  |
| 555002                              | Conference/Seminar Regist              | 495                | 1,050              | 1,200               | 1,350                 | 150                |  |
| <b>Total Operating Expenditures</b> |  | <b>157,730</b>     | <b>39,681</b>      | <b>49,139</b>       | <b>97,508</b>         | <b>48,369</b>      |  |
| <b>Total Expenditures</b>           |  | <b>574,324</b>     | <b>650,545</b>     | <b>757,960</b>      | <b>980,921</b>        | <b>222,961</b>     | <b>Overall Expenditure Increase/Decrease:<br/>29.42%</b> |

# Economic Development - Summary

General Fund

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

Economic Development  
1.00 FTE

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                        |
| <b>Expenditures</b>                    |                                       |                |                |                |                |   |                                 |
| <b>559- Other Economic Environment</b> |                                       |                |                |                |                |   |                                 |
| 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   |                                 |
|  | <b>Total Personnel Expenditures</b>   | <b>132,587</b> | <b>125,157</b> | <b>132,972</b> | <b>139,791</b> | <b>6,819</b>                                  |                                 |
| 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   |                                 |
|  | <b>Total Operating Expenditures</b>   | <b>45,156</b>  | <b>33,145</b>  | <b>58,405</b>  | <b>56,571</b>  | <b>(1,834)</b>                                |                                 |
|  |                                       |                |                |                |                | <b>Overall Expenditure Increase/Decrease:</b> |                                 |
| <b>Total Expenditures</b>              |                                       | <b>177,743</b> | <b>158,302</b> | <b>191,377</b> | <b>196,362</b> | <b>4,985</b>                                  | <b>2.60%</b>                    |

# Land Management - Summary

General Fund

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

Land Management  
4.0 FTE



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               |
| <b>Expenditures</b>                             |                             |                |                |                |                |                 |                        |
| <b>515- Comprehensive Planning</b>              |                             |                |                |                |                |                 |                        |
| 512000  | Regular Salaries            | 157,256        | 205,197        | 244,379        | 243,839        | (540)           | 4.0 FTE with 3.9% COLA |
| 514000  | Overtime                    | 329            | 72             | 2,000          | 2,000          | 0               |                        |
| 52XXXX  | Employee Benefits           | 60,182         | 85,737         | 110,184        | 118,107        | 7,923           |                        |
| <b>Total Personnel Expenditures</b>             |                             | <b>217,767</b> | <b>291,005</b> | <b>356,563</b> | <b>363,946</b> | <b>7,383</b>    |                        |
| 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)            |                        |
| <b>519- Other General Governmental Services</b> |                             |                |                |                |                |                 |                        |
| 534012  | Taxes & Assessments         | 0              | 1,321          | 3,600          | 3,600          | 0               |                        |
| 543000  | Utility Services            | 693            | 775            | 0              | 0              | 0               |                        |
| <b>Total Operating Expenditures</b>             |                             | <b>62,547</b>  | <b>69,560</b>  | <b>184,949</b> | <b>143,775</b> | <b>(41,074)</b> |                        |

(continued on next page)

**Land Management**

**General Fund**

| <b>Fund 1001</b>                   |   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |                 |                |                |                 |  |
|------------------------------------|---|-----------------|-----------------|-----------------|------------------|----------------|-----------------|----------------|----------------|-----------------|--|
| <b>Div. 0225</b>                   | <b>Description</b>                        | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b> |                |                |                 |  |
| <b>Expenditures (continued)</b>    |   |                 |                 |                 |                  |                |                 |                |                |                 |  |
| <b>515- Comprehensive Planning</b> |   |                 |                 |                 |                  |                |                 |                |                |                 |  |
| 564004                             | GASB87 Capital Outlay - Fleet             | 0               | 100,028         | 0               | 0                | 0              |                 |                |                |                 |  |
|                                    | <b>Total Capital Expenditures</b>         | <b>0</b>        | <b>100,028</b>  | <b>0</b>        | <b>0</b>         | <b>0</b>       |                 |                |                |                 |  |
| 571003                             | Lease Principal-GASB87                    | 0               | 9,896           | 0               | 0                | 0              |                 |                |                |                 |  |
| 572006                             | Lease Interest - GASB87                   | 0               | 1,287           | 0               | 0                | 0              |                 |                |                |                 |  |
|                                    | <b>Total Debt Expenditures</b>            | <b>0</b>        | <b>11,183</b>   | <b>0</b>        | <b>0</b>         | <b>0</b>       |                 |                |                |                 |  |
| <b>522- Fire Control</b>           |   |                 |                 |                 |                  |                |                 |                |                |                 |  |
| 581008                             | Aid to Other Govt - DOF                   | 18,473          | 17,964          | 17,964          | 17,964           | 0              |                 |                |                |                 |  |
|                                    | <b>Total Grant &amp; Aid Expenditures</b> | <b>18,473</b>   | <b>17,964</b>   | <b>17,964</b>   | <b>17,964</b>    | <b>0</b>       |                 |                |                |                 |  |
| <b>Total Expenditures</b>          |   |                 |                 |                 |                  | <b>298,787</b> | <b>389,713</b>  | <b>559,476</b> | <b>525,685</b> | <b>(33,691)</b> | <b>Overall Expenditure Increase/Decrease: -6.02%</b> |

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                        |
| <b>Expenditures</b>                              |                                       |                |               |                |                |                  |                                 |
| <b>515- Comprehensive Planning</b>               |                                       |                |               |                |                |                  |                                 |
| 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                |                                 |
| <b>537- Conservation and Resource Management</b> |                                       |                |               |                |                |                  |                                 |
| 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                  |
|  | <b>Total Operating Expenditures</b>   | <b>111,506</b> | <b>44,326</b> | <b>746,338</b> | <b>641,947</b> | <b>(104,391)</b> |                                 |

(continued on next page)

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            |
| <b>Expenditures (continued)</b>    |                                   |   |               |                |                |                  |                     |
| <b>515- Comprehensive Planning</b> |                                   |   |               |                |                |                  |                     |
| 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                |                     |
|                                    | <b>Total Capital Expenditures</b> | <b>0</b>                                      | <b>0</b>      | <b>229,065</b> | <b>229,065</b> | <b>0</b>         |                     |
|                                    |                                   | <b>Overall Expenditure Increase/Decrease:</b> |               |                |                |                  |                     |
|                                    | <b>Total Expenditures</b>         | <b>111,506</b>                                | <b>44,326</b> | <b>975,403</b> | <b>871,012</b> | <b>(104,391)</b> | <b>-10.70%</b>      |

**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         |
| <b>Total</b>                          | <b>871,012</b> |

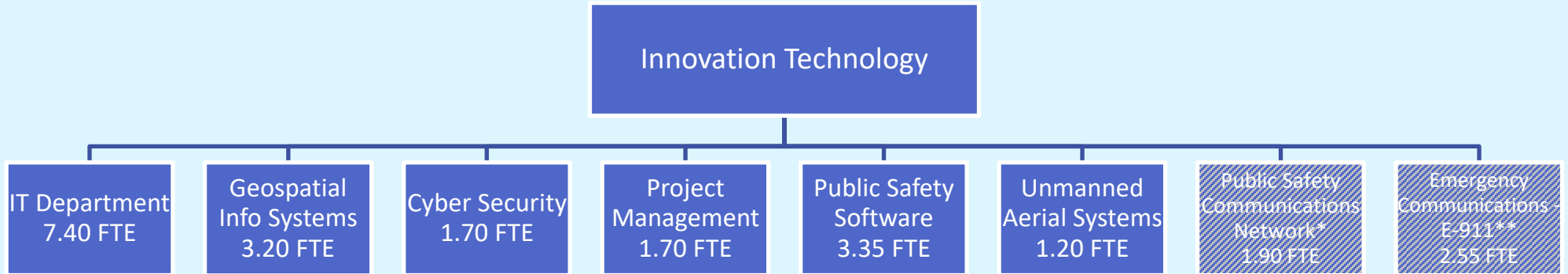
**Description:**

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

# Innovation Technology - Summary

General Fund

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



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

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

Innovation Technology - IT Department

General Fund

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

(continued on next page)

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  |
| <b>Expenditures (continued)</b>     |                           |                  |                  |                  |                  |                  |   |
| 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                                |
| <b>Total Operating Expenditures</b> |                           | <b>1,045,557</b> | <b>1,331,505</b> | <b>681,435</b>   | <b>796,337</b>   | <b>114,902</b>   |   |
| 562000                              | Buildings                 | 22,711           | 0                | 0                | 0                | 0                |   |
| 564000                              | Equipment                 | 9,174            | 29,847           | 0                | 0                | 0                |   |
| <b>Total Capital Expenditures</b>   |                           | <b>31,885</b>    | <b>29,847</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>         |   |
| 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                |   |
| <b>Total Debt Expenditures</b>      |                           | <b>0</b>         | <b>35,873</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>         |   |
| <b>Total Expenditures</b>           |                           | <b>1,930,542</b> | <b>2,386,442</b> | <b>2,026,120</b> | <b>1,694,506</b> | <b>(331,614)</b> | <b>Overall Expenditure Increase/Decrease: -16.37%</b> |

**Innovation Technology - Geospatial Info Systems (GIS)**

**General Fund**

| Fund 1001<br>Div. 0404                  | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-                                | Comments   |
|---|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|--|
| <b>Expenditures</b>                     |                                     |                    |                    |                     |                       |   |  |
| <b>519- Other Governmental Services</b> |                                     |                    |                    |                     |                       |   |  |
| 512000                                  | Regular Salaries                    | 0                  | 0                  | 0                   | 238,772               | 238,772                                       | 3.20 FTE with 3.9% COLA (IT Dept Reorganization) |
| 52XXXX                                  | Employee Benefits                   | 0                  | 0                  | 0                   | 104,776               | 104,776                                       |  |
|   | <b>Total Personnel Expenditures</b> | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>343,548</b>        | <b>343,548</b>                                |  |
| 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   |  |
|   | <b>Total Operating Expenditures</b> | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>86,378</b>         | <b>86,378</b>                                 |  |
|   |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |  |
|   | <b>Total Expenditures</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>429,926</b>        | <b>429,926</b>                                | <b>100.00%</b>                                   |



Innovation Technology - Cyber Security

General Fund

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

**Innovation Technology - IT Project Management**

**General Fund**

| Fund 1001<br>Div. 0406                  | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-                                | Comments   |
|---|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|--|
| <b>Expenditures</b>                     |                                     |                    |                    |                     |                       |   |  |
| <b>519- Other Governmental Services</b> |                                     |                    |                    |                     |                       |   |  |
| 512000                                  | Regular Salaries                    | 0                  | 0                  | 0                   | 125,724               | 125,724                                       | 1.70 FTE with 3.9% COLA (IT Dept Reorganization) |
| 52XXXX                                  | Employee Benefits                   | 0                  | 0                  | 0                   | 56,884                | 56,884  |  |
|   | <b>Total Personnel Expenditures</b> | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>182,608</b>        | <b>182,608</b>                                |  |
| 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                                   |
|   | <b>Total Operating Expenditures</b> | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>45,004</b>         | <b>45,004</b>                                 |  |
|   |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |  |
|   | <b>Total Expenditures</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>227,612</b>        | <b>227,612</b>                                | <b>100.00%</b>                                   |

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   |
| <b>Expenditures</b>                  |                                     |                |                |                |                |   |  |
| <b>525- Emergency &amp; Disaster</b> |                                     |                |                |                |                |   |  |
| 512000                               | Regular Salaries                    | 190,826        | 266,055        | 256,123        | 256,653        | 530   | 3.35 FTE with 3.9% COLA (IT Dept Reorganization) |
| 514000                               | Overtime                            | 1,168          | 706            | 1,250          | 1,250          | 0   |  |
| 52XXXX                               | Employee Benefits                   | 67,669         | 101,512        | 108,102        | 111,197        | 3,095   |  |
|                                      | <b>Total Personnel Expenditures</b> | <b>259,663</b> | <b>368,273</b> | <b>365,475</b> | <b>369,100</b> | <b>3,625</b>                                  |  |
| 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)   |  |
|                                      | <b>Total Operating Expenditures</b> | <b>324,217</b> | <b>121,206</b> | <b>377,886</b> | <b>296,544</b> | <b>(81,342)</b>                               |  |
|                                      |                                     |                |                |                |                | <b>Overall Expenditure Increase/Decrease:</b> |  |
| <b>Total Expenditures</b>            |                                     | <b>583,880</b> | <b>489,480</b> | <b>743,361</b> | <b>665,644</b> | <b>(77,717)</b>                               | <b>-10.45%</b>                                   |

**Innovation Technology - Unmanned Aerial Systems (UAS)**

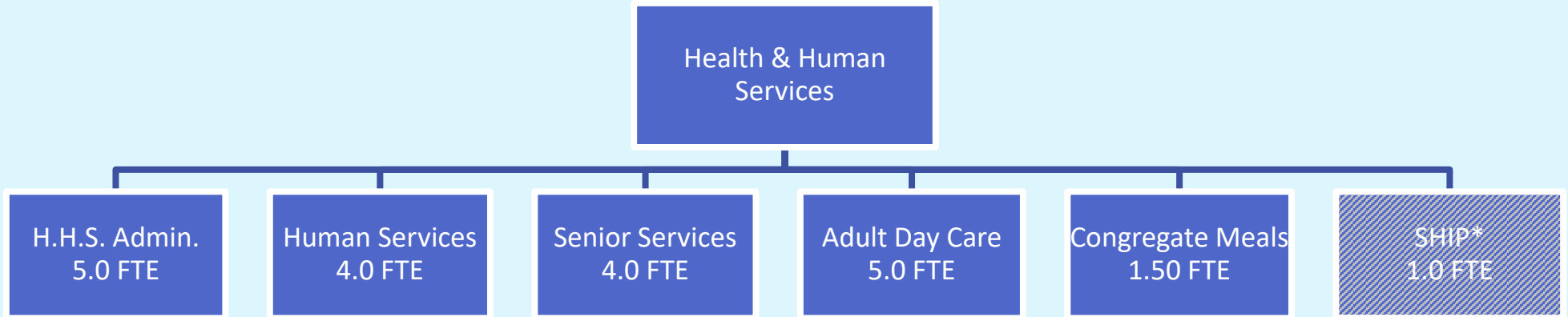
**General Fund**

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

# Health & Human Services Summary

# General Fund

| Description                              | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments  |
|--|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Expenditures</b>                      |                    |                    |                     |                       |                |   |
| H.H.S. Administration - Personnel        | 276,979            | 488,025            | 475,947             | 507,954               | 32,007         |   |
| H.H.S. Administration - Operating        | 18,930             | 16,766             | 39,136              | 38,536                | (600)          |   |
| Human Services - Personnel               | 199,264            | 275,713            | 314,039             | 334,245               | 20,206         |   |
| Human Services - Operating               | 5,535              | 2,377              | 5,095               | 4,775                 | (320)          |   |
| Human Services - Outside Agency          | 480,125            | 504,575            | 511,000             | 486,000               | (25,000)       |   |
| Human Services - State Mandated          | 1,364,304          | 1,391,175          | 1,567,784           | 1,752,460             | 184,676        |   |
| Human Services - Public Assistance       | 198,706            | 193,274            | 260,000             | 260,000               | 0              |   |
| Senior Services - Personnel              | 273,498            | 280,471            | 312,716             | 338,526               | 25,810         |   |
| Senior Services - Operating              | 428,241            | 287,166            | 752,816             | 729,974               | (22,842)       |   |
| Senior Services - Grants & Aids          | 22,094             | 64,123             | 10,000              | 10,000                | 0              |   |
| Adult Day Care - Personnel               | 251,786            | 253,084            | 351,255             | 370,437               | 19,182         |   |
| Adult Day Care - Operating               | 17,846             | 19,289             | 37,500              | 32,350                | (5,150)        |   |
| Congregate & Home Del. Meals - Personnel | 51,082             | 72,730             | 91,430              | 100,387               | 8,957          |   |
| Congregate & Home Del. Meals - Operating | 249,866            | 295,454            | 304,900             | 332,525               | 27,625         |   |
| <b>Total Expenditures</b>                | <b>3,838,257</b>   | <b>4,144,222</b>   | <b>5,033,618</b>    | <b>5,298,169</b>      | <b>264,551</b> | <b>Overall Expenditure Increase/Decrease: 5.26%</b> |



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

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  |
| <b>Expenditures</b>              |                                     |                |                |                |                |               |   |
| <b>569- Other Human Services</b> |                                     |                |                |                |                |               |   |
| 512000                           | Regular Salaries                    | 210,341        | 359,306        | 335,879        | 353,349        | 17,470        | 5.0 FTE with 3.9% COLA                                  |
| 52XXXX                           | Employee Benefits                   | 66,638         | 128,719        | 140,068        | 154,605        | 14,537        |   |
|                                  | <b>Total Personnel Expenditures</b> | <b>276,979</b> | <b>488,025</b> | <b>475,947</b> | <b>507,954</b> | <b>32,007</b> |   |
| 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)         |   |
|                                  | <b>Total Operating Expenditures</b> | <b>18,930</b>  | <b>16,766</b>  | <b>39,136</b>  | <b>38,536</b>  | <b>(600)</b>  |   |
| <b>Total Expenditures</b>        |                                     | <b>295,909</b> | <b>504,791</b> | <b>515,083</b> | <b>546,490</b> | <b>31,407</b> | <b>Overall Expenditure Increase/Decrease:<br/>6.10%</b> |

Health & Human Services - Human Services

General Fund

| Fund 1001                              |  | Actual         | Actual         | Adopted        | Tentative      | Changes         |   |
|--|--|----------------|----------------|----------------|----------------|-----------------|---|
| Div. 0500                              | Description                                | FY 21-22       | FY 22-23       | FY 23-24       | FY 24-25       | + / (-)         | Comments                                  |
| <b>Expenditures</b>                    |  |                |                |                |                |                 |   |
| <b>569- Other Human Services</b>       |  |                |                |                |                |                 |   |
| 512000                                 | Regular Salaries                           | 141,596        | 200,127        | 213,742        | 223,288        | 9,546           | 4.0 FTE with 3.9% COLA                    |
| 52XXXX                                 | Employee Benefits                          | 57,668         | 75,585         | 100,297        | 110,957        | 10,660          |   |
| <b>Total Personnel Expenditures</b>    |  | <b>199,264</b> | <b>275,713</b> | <b>314,039</b> | <b>334,245</b> | <b>20,206</b>   |   |
| 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 |
| <b>529- Other Public Safety</b>        |  |                |                |                |                |                 |   |
| 534006                                 | Other Contracted Svcs (Sally's Safe Haven) | 4,100          | 0              | 0              | 0              | 0               | Contract Ended                            |
| <b>Total Operating Expenditures</b>    |  | <b>5,535</b>   | <b>2,377</b>   | <b>5,095</b>   | <b>4,775</b>   | <b>(320)</b>    |   |
| <b>564- Public Assistance Services</b> |  |                |                |                |                |                 |   |
| 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               |   |
| <b>572- Parks and Recreation</b>       |  |                |                |                |                |                 |   |
| 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               |   |
| <b>Total Outside Agency Funding</b>    |  | <b>480,125</b> | <b>504,575</b> | <b>511,000</b> | <b>486,000</b> | <b>(25,000)</b> |   |

(continued on next page)

Health & Human Services - Human Services

General Fund

| Fund 1001                              |  | Actual           | Actual           | Adopted          | Tentative        | Changes                                       |              |
|--|--|------------------|------------------|------------------|------------------|---|--------------|
| Div. 0500                              | Description                            | FY 21-22         | FY 22-23         | FY 23-24         | FY 24-25         | + / (-)                                       | Comments     |
| <b>Expenditures (continued)</b>        |  |                  |                  |                  |                  |   |              |
| <b>561- Hospital Services</b>          |  |                  |                  |                  |                  |   |              |
| 531002                                 | Medicaid Reimb - Hospital/Nursing Home | 1,317,134        | 1,332,511        | 1,403,784        | 1,673,460        | 269,676                                       |              |
| <b>562- Health Services</b>            |  |                  |                  |                  |                  |   |              |
| 583010                                 | Health Care Responsibility Act - HCRA  | 30,970           | 46,664           | 150,000          | 65,000           | (85,000)                                      |              |
| <b>564- Public Assistance Services</b> |  |                  |                  |                  |                  |   |              |
| 583008                                 | Indigent Burial                        | 16,200           | 12,000           | 14,000           | 14,000           | 0   |              |
|  | <b>Total State Mandated Costs</b>      | <b>1,364,304</b> | <b>1,391,175</b> | <b>1,567,784</b> | <b>1,752,460</b> | <b>184,676</b>                                |              |
| <b>562- Health Services</b>            |  |                  |                  |                  |                  |   |              |
| 583009                                 | Indigent Health Care                   | 62,443           | 40,383           | 105,000          | 105,000          | 0   |              |
| <b>564- Public Assistance Services</b> |  |                  |                  |                  |                  |   |              |
| 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   |              |
|  | <b>Total Public Assistance</b>         | <b>198,706</b>   | <b>193,274</b>   | <b>260,000</b>   | <b>260,000</b>   | <b>0</b>                                      |              |
|  | <b>Total Expenditures</b>              | <b>2,247,935</b> | <b>2,367,113</b> | <b>2,657,918</b> | <b>2,837,480</b> | <b>179,562</b>                                |              |
|  |  |                  |                  |                  |                  | <b>Overall Expenditure Increase/Decrease:</b> |              |
|  |  |                  |                  |                  |                  |   | <b>6.76%</b> |



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

(continued on next page)

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  |
| <b>Expenditures (continued)</b> |   |                |                |                  |                  |              |   |
| 571003                          | Lease Principal - GASB87                  | 0              | 3,422          | 0                | 0                | 0            |   |
| 572006                          | Lease Interest - GASB87                   | 0              | 448            | 0                | 0                | 0            |   |
|                                 | <b>Total Debt Expenditures</b>            | <b>0</b>       | <b>3,871</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>     |   |
| 583011                          | Emergency Assistance                      | 22,094         | 64,123         | 10,000           | 10,000           | 0            | EHEAP Grant Funded 100%                                 |
|                                 | <b>Total Grant &amp; Aid Expenditures</b> | <b>22,094</b>  | <b>64,123</b>  | <b>10,000</b>    | <b>10,000</b>    | <b>0</b>     |   |
|                                 | <b>Total Expenditures</b>                 | <b>723,833</b> | <b>669,447</b> | <b>1,075,532</b> | <b>1,078,500</b> | <b>2,968</b> | <b>Overall Expenditure Increase/Decrease:<br/>0.28%</b> |

Health & Human Services - Adult Day Care

General Fund

| Fund 1001                        |                                     | Actual         | Actual         | Adopted        | Tentative      | Changes        |   |
|----------------------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|---|
| Div. 0502                        | Description                         | FY 21-22       | FY 22-23       | FY 23-24       | FY 24-25       | + / (-)        | Comments  |
| <b>Expenditures</b>              |                                     |                |                |                |                |                |   |
| <b>569- Other Human Services</b> |                                     |                |                |                |                |                |   |
| 512000                           | Regular Salaries                    | 177,720        | 171,728        | 222,914        | 232,834        | 9,920          | 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        | 130,603        | 12,262         |   |
|                                  | <b>Total Personnel Expenditures</b> | <b>251,786</b> | <b>253,084</b> | <b>351,255</b> | <b>370,437</b> | <b>19,182</b>  |   |
| 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                        |
|                                  | <b>Total Operating Expenditures</b> | <b>17,846</b>  | <b>19,289</b>  | <b>37,500</b>  | <b>32,350</b>  | <b>(5,150)</b> |   |
|                                  | <b>Total Expenditures</b>           | <b>269,632</b> | <b>272,373</b> | <b>388,755</b> | <b>402,787</b> | <b>14,032</b>  | <b>Overall Expenditure Increase/Decrease: 3.61%</b> |

Health & Human Services - Congregate & Home Delivered Meals

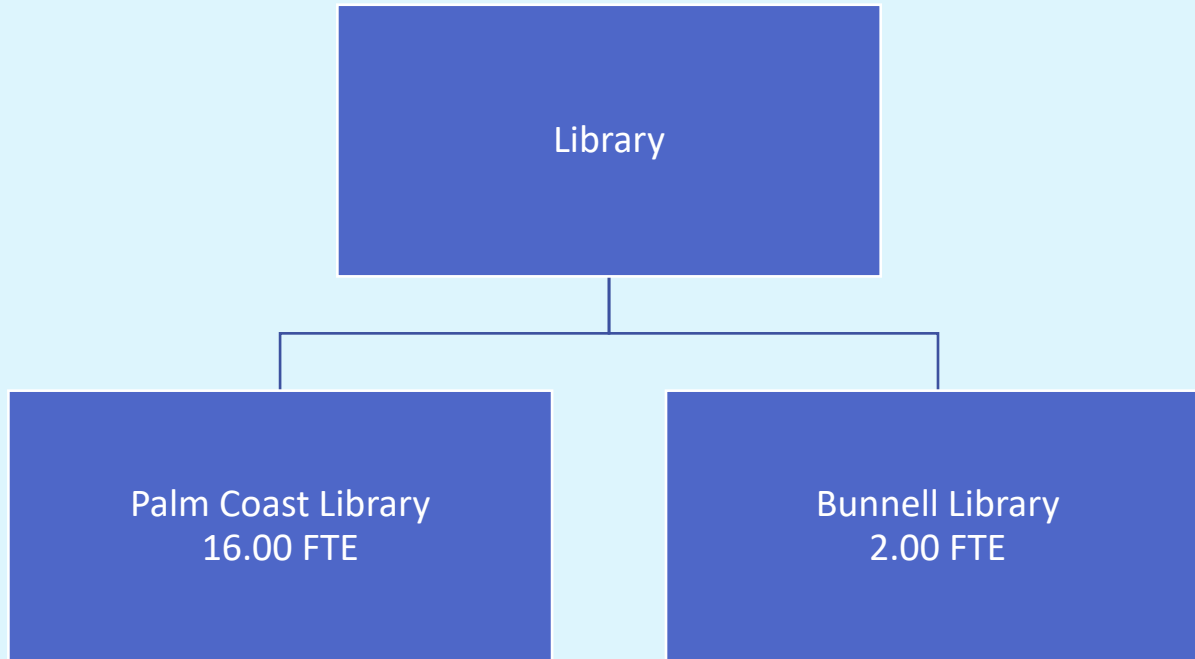
General Fund

| Fund 1001<br>Div. 0503           | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+ / (-)                            | Comments                                |
|----------------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|---|
| <b>Expenditures</b>              |                                     |                    |                    |                     |                       |   |   |
| <b>569- Other Human Services</b> |                                     |                    |                    |                     |                       |   |   |
| 512000                           | Regular Salaries                    | 37,827             | 52,041             | 58,323              | 63,056                | 4,733   | 1.50 FTE with 3.9% COLA                 |
| 514000                           | Overtime                            | 0                  | 25                 | 0                   | 0                     | 0   |   |
| 52XXXX                           | Employee Benefits                   | 13,255             | 20,664             | 33,107              | 37,331                | 4,224   |   |
|                                  | <b>Total Personnel Expenditures</b> | <b>51,082</b>      | <b>72,730</b>      | <b>91,430</b>       | <b>100,387</b>        | <b>8,957</b>                                  |   |
| 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 Specialist                    |
| 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   |   |
|                                  | <b>Total Operating Expenditures</b> | <b>249,866</b>     | <b>295,454</b>     | <b>304,900</b>      | <b>332,525</b>        | <b>27,625</b>                                 |   |
|                                  |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |   |
|                                  | <b>Total Expenditures</b>           | <b>300,948</b>     | <b>368,184</b>     | <b>396,330</b>      | <b>432,912</b>        | <b>36,582</b>                                 | <b>9.23%</b>                            |

# Library - Summary

General Fund

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



Library - Palm Coast Library

General Fund

| Fund 1001<br>Div. 0600              | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments  |
|-------------------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Expenditures</b>                 |                                     |                    |                    |                     |                       |                |   |
| <b>571 - Libraries</b>              |                                     |                    |                    |                     |                       |                |   |
| 512000                              | Regular Salaries                    | 652,743            | 705,370            | 826,698             | 894,420               | 67,722         | 16.0 FTE with 3.9% COLA                             |
| 514000                              | Overtime                            | 252                | 570                | 1,000               | 1,000                 | 0              |   |
| 52XXXX                              | Employee Benefits                   | 285,021            | 310,903            | 412,381             | 461,950               | 49,569         |   |
| <b>Total Personnel Expenditures</b> |                                     | <b>938,016</b>     | <b>1,016,843</b>   | <b>1,240,079</b>    | <b>1,357,370</b>      | <b>117,291</b> |   |
| 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, Subscript & Membership | 0                  | 301                | 0                   | 0                     | 0              |   |
| 554001                              | Publications/Memberships            | 1,200              | 1,440              | 3,708               | 3,000                 | (708)          | Various Library Memberships                         |
| 555002                              | Conference Registration             | 900                | 2,010              | 255                 | 300                   | 45             | Legislative Moved to Admin                          |
| <b>Total Operating Expenditures</b> |                                     | <b>195,660</b>     | <b>160,040</b>     | <b>170,173</b>      | <b>180,723</b>        | <b>10,550</b>  |   |
| 571003                              | Lease Principal - GASB 87           | 0                  | 1,241              | 0                   | 0                     | 0              |   |
| 272006                              | Lease Interest - GASB 87            | 0                  | 97                 | 0                   | 0                     | 0              |   |
| <b>Total Debt Expenditures</b>      |                                     | <b>0</b>           | <b>1,338</b>       | <b>0</b>            | <b>0</b>              | <b>0</b>       |   |
| 566000                              | Library Materials                   | 173,436            | 177,819            | 193,325             | 191,280               | (2,045)        | Books - Paper & Digital, Other E-Resources          |
| <b>Total Capital Expenditures</b>   |                                     | <b>173,436</b>     | <b>177,819</b>     | <b>193,325</b>      | <b>191,280</b>        | <b>(2,045)</b> |   |
| <b>Total Expenditures</b>           |                                     | <b>1,307,112</b>   | <b>1,356,040</b>   | <b>1,603,577</b>    | <b>1,729,373</b>      | <b>125,796</b> | <b>Overall Expenditure Increase/Decrease: 7.84%</b> |

Library - Bunnell Library

General Fund

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

# County Attorney - Summary

# General Fund

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

County Attorney  
4.0 FTE



| Fund 1001<br>Div. 0700    | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-                                | Comments                                 |
|---------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|--|
| <b>Expenditures</b>       |                                     |                    |                    |                     |                       |   |  |
| <b>514- Legal Counsel</b> |                                     |                    |                    |                     |                       |   |  |
| 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  |  |
|                           | <b>Total Personnel Expenditures</b> | <b>613,459</b>     | <b>819,544</b>     | <b>865,975</b>      | <b>989,600</b>        | <b>123,625</b>                                |  |
| 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   |  |
|                           | <b>Total Operating Expenditures</b> | <b>107,827</b>     | <b>91,341</b>      | <b>110,705</b>      | <b>121,580</b>        | <b>10,875</b>                                 |  |
|                           |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |  |
| <b>Total Expenditures</b> |                                     | <b>721,287</b>     | <b>910,885</b>     | <b>976,680</b>      | <b>1,111,180</b>      | <b>134,500</b>                                | <b>13.77%</b>                            |

# Engineering - Summary

General Fund

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

Engineering  
8.0 FTE

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

# Emergency Management - Summary

General Fund

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

Emergency Management  
6.0 FTE

**Emergency Management**

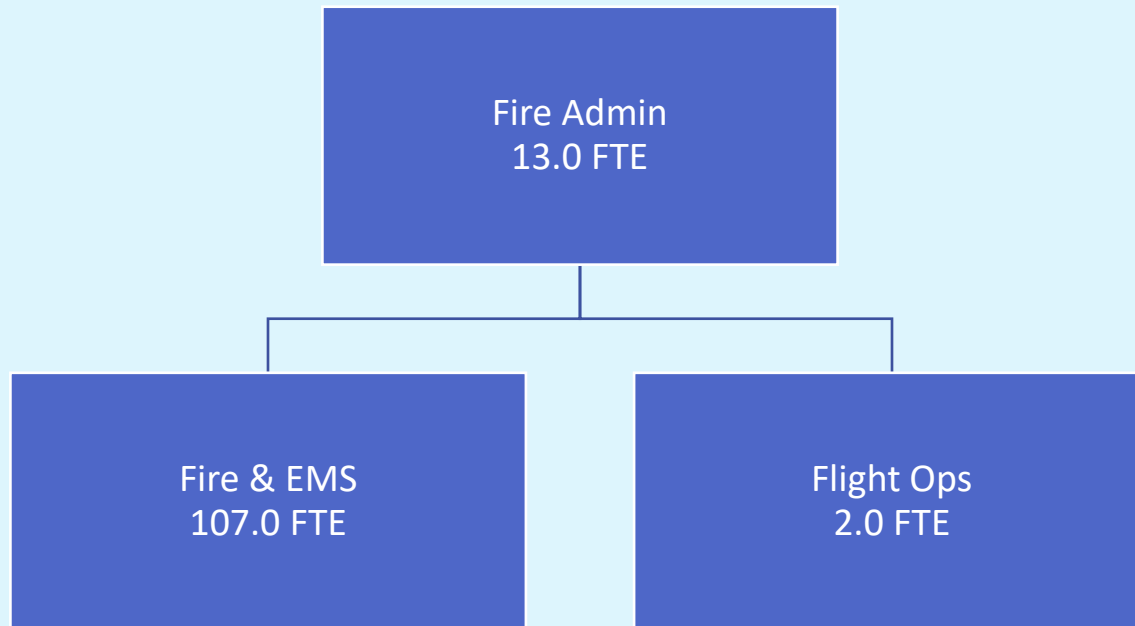
**General Fund**

| <b>Fund 1001</b>                                   |                                      | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|--|--------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 1000</b>                                   | <b>Description</b>                   | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>                                     |
| <b>Expenditures</b>                                |                                      |                 |                 |                 |                  |                |   |
| <b>525- Emergency and Disaster Relief Services</b> |                                      |                 |                 |                 |                  |                |   |
| 512000   | Regular Salaries                     | 364,844         | 382,092         | 408,386         | 425,070          | 16,684         | 6.0 FTE with 3.9% COLA                              |
| 514000   | Overtime                             | 0               | 3,907           | 0               | 0                | 0              |   |
| 52XXXX   | Employee Benefits                    | 142,610         | 161,913         | 183,436         | 214,615          | 31,179         |   |
|  | <b>Total Personnel Expenditures</b>  | <b>507,453</b>  | <b>547,912</b>  | <b>591,822</b>  | <b>639,685</b>   | <b>47,863</b>  |   |
| 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                           |
|  | <b>Total Operating Expenditures</b>  | <b>121,068</b>  | <b>131,671</b>  | <b>187,924</b>  | <b>195,356</b>   | <b>7,432</b>   |   |
| 564000   | Machinery and Equipment              | 0               | 38,740          | 0               | 0                | 0              |   |
|  | <b>Total Capital Expenditures</b>    | <b>0</b>        | <b>38,740</b>   | <b>0</b>        | <b>0</b>         | <b>0</b>       |   |
| 582005   | Flagler Volunteer Services           | 12,000          | 12,000          | 12,000          | 13,200           | 1,200          | Flagler Volunteer Services                          |
|  | <b>Total Grants and Aids</b>         | <b>12,000</b>   | <b>12,000</b>   | <b>12,000</b>   | <b>13,200</b>    | <b>1,200</b>   |   |
|  | <b>Total Expenditures</b>            | <b>640,521</b>  | <b>691,584</b>  | <b>791,746</b>  | <b>848,241</b>   | <b>56,495</b>  | <b>Overall Expenditure Increase/Decrease: 7.14%</b> |

# Fire/Rescue - Summary

General Fund

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



**Fire/Rescue - Administration**

**General Fund**

| <b>Fund 1001</b>          |                                     | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b>                                |                         |
|---------------------------|-------------------------------------|------------------|------------------|------------------|------------------|---|-------------------------|
| <b>Div. 1120</b>          | <b>Description</b>                  | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>FY 24-25</b>  | <b>+ / (-)</b>                                | <b>Comments</b>         |
| <b>Expenditures</b>       |                                     |                  |                  |                  |                  |   |                         |
| <b>522- Fire Control</b>  |                                     |                  |                  |                  |                  |   |                         |
| 512000                    | Regular Salaries                    | 927,322          | 1,189,325        | 1,278,721        | 1,292,854        | 14,133  | 13.0 FTE with 3.9% COLA |
| 514000                    | Overtime                            | 60,914           | 121,365          | 62,948           | 69,312           | 6,364   |                         |
| 52XXXX                    | Employee Benefits                   | 470,783          | 653,693          | 730,939          | 739,888          | 8,949   |                         |
|                           | <b>Total Personnel Expenditures</b> | <b>1,459,020</b> | <b>1,964,383</b> | <b>2,072,608</b> | <b>2,102,054</b> | <b>29,446</b>                                 |                         |
| 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          |
|                           | <b>Total Operating Expenditures</b> | <b>7,027</b>     | <b>25,857</b>    | <b>97,713</b>    | <b>117,414</b>   | <b>19,701</b>                                 |                         |
|                           |                                     |                  |                  |                  |                  | <b>Overall Expenditure Increase/Decrease:</b> |                         |
| <b>Total Expenditures</b> |                                     | <b>1,466,047</b> | <b>1,990,239</b> | <b>2,170,321</b> | <b>2,219,468</b> | <b>49,147</b>                                 | <b>2.26%</b>            |

| Fund 1001                |                                     | Actual           | Actual           | Adopted          | Tentative        | Changes            |  |
|--------------------------|-------------------------------------|------------------|------------------|------------------|------------------|--------------------|--|
| Div. 1100                | Description                         | FY 21-22         | FY 22-23         | FY 23-24         | FY 24-25         | + / (-)            | Comments   |
| <b>Expenditures</b>      |                                     |                  |                  |                  |                  |                    |  |
| <b>522- Fire Control</b> |                                     |                  |                  |                  |                  |                    |  |
| 512000                   | Regular Salaries                    | 2,152,236        | 3,114,196        | 3,126,509        | 2,180,190        | (946,319)          | Union Negotiated Rates & DU 1 LT & 1 Captain     |
| 513001                   | Special Team Pay                    | 66,150           | 68,700           | 73,200           | 73,200           | 0                  | 30% of Personnel Costs                           |
| 514000                   | Sick & Relief/Holiday Overtime      | 413,316          | 571,964          | 375,858          | 282,836          | (93,022)           |  |
| 514001                   | Scheduled Overtime                  | 171,221          | 204,750          | 272,486          | 183,840          | (88,646)           |  |
| 515000                   | Firefighters Supplemental           | 30,235           | 31,030           | 25,200           | 40,000           | 14,800             | Based on Actuals                                 |
| 52XXXX                   | Employee Benefits                   | 1,502,946        | 2,052,134        | 2,389,730        | 1,709,504        | (680,226)          |  |
|                          | <b>Total Personnel Expenditures</b> | <b>4,336,104</b> | <b>6,042,774</b> | <b>6,262,983</b> | <b>4,469,570</b> | <b>(1,793,413)</b> |  |
| 531000                   | Professional Services               | 28,021           | 28,461           | 37,254           | 40,130           | 2,876              | Lifescan   |
| 534006                   | Other Contracted Services           | 24,028           | 13,095           | 14,607           | 31,468           | 16,861             | Inspections/Testing                              |
| 534010                   | Governmental Services               | 186              | 9,927            | 0                | 0                | 0                  |  |
| 540000                   | Travel Expense                      | 6,958            | 8,903            | 10,500           | 12,500           | 2,000              | Volunteer Fire Fighter Reimbursement             |
| 541001                   | Devices and Accessories             | 2,853            | 2,675            | 1,476            | 1,476            | 0                  | Replacement Batteries for Radios/Pagers          |
| 541002                   | Communications Recurring            | 31,413           | 32,375           | 77,035           | 61,935           | (15,100)           | Radio User Fees                                  |
| 541003                   | Communications Inst/Repair          | 0                | 8                | 2,500            | 3,750            | 1,250              |  |
| 542000                   | Postage Expense                     | 300              | 737              | 1,000            | 1,000            | 0                  |  |
| 543000                   | Utilities Expense                   | 31,794           | 30,664           | 32,576           | 38,731           | 6,155              |  |
| 544000                   | Rentals & Leases                    | 40,585           | 34,637           | 17,480           | 18,354           | 874                | Truck Lease, Water Dispenser, Water Softener     |
| 544001                   | IT Rentals & Leases                 | 0                | 0                | 29,550           | 17,730           | (11,820)           |  |
| 545001                   | General Liability Insurance         | 9,569            | 15,927           | 27,958           | 892              | (27,066)           | FF Cancer Coverage Moved to Insurance Division   |
| 545003                   | Vehicle Insurance                   | 8,698            | 19,106           | 34,716           | 45,237           | 10,521             |  |
| 546001                   | Bldg/Equip Repairs                  | 8,744            | 19,260           | 22,500           | 22,500           | 0                  | Misc Repairs to Stations                         |
| 546003                   | Vehicle Repair                      | 167,187          | 100,960          | 125,000          | 125,000          | 0                  |  |
| 546004                   | Maintenance Agreements              | 7,245            | 14,309           | 35,677           | 31,057           | (4,620)            | Extrication, & Equipment Increase                |
| 546006                   | Small Tools & Equip                 | 127,777          | 91,370           | 85,000           | 131,000          | 46,000             | Approved DU Operating Costs for 1 LT & 1 Captain |
| 546008                   | IT Maintenance Agreements           | 0                | 0                | 2,350            | 5,114            | 2,764              | Copier Maintenance, CAD Reporting                |
| 547000                   | Printing & Binding                  | 262              | 105              | 1,000            | 1,000            | 0                  |  |
| 548001                   | Promotional Activities              | 2,863            | 683              | 2,675            | 3,600            | 925                |  |
| 549000                   | Other Current Chgs                  | 348              | 7,418            | 11,270           | 11,875           | 605                | Bunker Gear Cleaning, Alterations, & Repairs     |
| 549002                   | Service Awards/Recognition          | 0                | 724              | 2,000            | 2,000            | 0                  |  |
| 551000                   | Office Supplies                     | 932              | 1,534            | 2,000            | 2,000            | 0                  |  |
| 551001                   | Office Equipment                    | 8,632            | 3,908            | 2,000            | 2,000            | 0                  |  |
| 552001                   | Gas, Oil & Lubricants               | 90,960           | 89,365           | 75,000           | 75,000           | 0                  |  |
| 552002                   | Other Operating Expenses            | 31,504           | 39,545           | 26,358           | 24,500           | (1,858)            | Jan/Vehicle Cleaning Supplies                    |
| 552005                   | Clothing & Wearing Apparel          | 99,619           | 149,198          | 133,384          | 133,384          | 0                  | Uniforms & Bunker Gear                           |
| 552006                   | Data Processing Software            | 13,977           | 5,030            | 150              | 0                | (150)              |  |
| 552007                   | Ambulance Drugs                     | 11,681           | 1,145            | 0                | 0                | 0                  |  |
| 554001                   | Publications/Memberships            | 8,119            | 14,525           | 16,211           | 23,796           | 7,585              | Training Software & RFID for Inventory           |

(continued on next page)



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

**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          |
| <b>Total</b>         | <b>158,000</b> |                    |

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

(continued on next page)

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

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

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  |
| <b>Expenditures</b>      |                                     |                |                  |                  |                |                    |   |
| <b>522- Fire Control</b> |                                     |                |                  |                  |                |                    |   |
| 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              |   |
|                          | <b>Total Personnel Expenditures</b> | <b>332,423</b> | <b>444,464</b>   | <b>400,569</b>   | <b>408,322</b> | <b>7,753</b>       |   |
| 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                  |   |
|                          | <b>Total Operating Expenditures</b> | <b>277,604</b> | <b>304,184</b>   | <b>399,380</b>   | <b>497,637</b> | <b>98,257</b>      |   |
| 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                                   |
|                          | <b>Total Capital Expenditures</b>   | <b>0</b>       | <b>1,605,142</b> | <b>1,593,000</b> | <b>0</b>       | <b>(1,593,000)</b> |   |
|                          | <b>Total Expenditures</b>           | <b>610,027</b> | <b>2,353,789</b> | <b>2,392,949</b> | <b>905,959</b> | <b>(1,486,990)</b> | <b>Overall Expenditure Increase/Decrease: -62.14%</b> |

**Fire/Rescue - Fire/EMS Equipment**

**General Fund**

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

# Ag Extension Services - Summary

General Fund

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

Extension Services  
6.60 FTE

Ag Extension Services

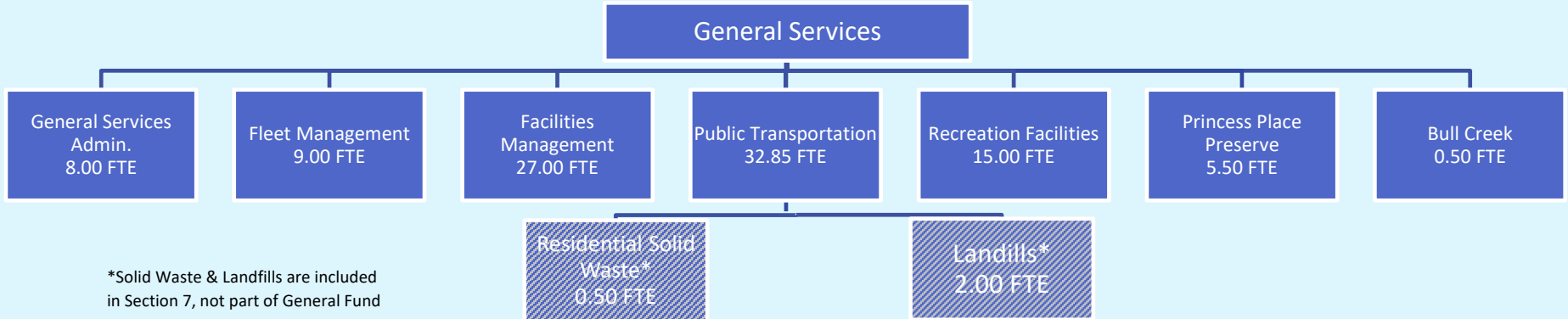
General Fund

| Fund 1001  |                                     | Actual         | Actual         | Adopted        | Tentative      | Changes         |  |
|--|-------------------------------------|----------------|----------------|----------------|----------------|-----------------|--|
| Div. 1200  | Description                         | FY 21-22       | FY 22-23       | FY 23-24       | FY 24-25       | + / (-)         | Comments   |
| <b>Expenditures</b>                              |                                     |                |                |                |                |                 |  |
| <b>537- Conservation and Resource Management</b> |                                     |                |                |                |                |                 |  |
| 512000   | Regular Salaries                    | 146,705        | 194,006        | 278,283        | 258,534        | (19,749)        | 6.60 FTE with 3.9% COLA                              |
| 514000   | Overtime                            | 0              | 0              | 1,000          | 1,000          | 0               |  |
| 52XXXX   | Employee Benefits                   | 30,308         | 38,747         | 86,657         | 96,376         | 9,719           |  |
|  | <b>Total Personnel Expenditures</b> | <b>177,012</b> | <b>232,752</b> | <b>365,940</b> | <b>355,910</b> | <b>(10,030)</b> |  |
| 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               |  |
|  | <b>Total Operating Expenditures</b> | <b>45,317</b>  | <b>63,057</b>  | <b>75,166</b>  | <b>79,160</b>  | <b>3,994</b>    |  |
| 564000   | Machinery and Equipment             | 34,906         | 0              | 0              | 0              | 0               |  |
|  | <b>Total Capital Expenditures</b>   | <b>34,906</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        |  |
|  | <b>Total Expenditures</b>           | <b>257,235</b> | <b>295,810</b> | <b>441,106</b> | <b>435,070</b> | <b>(6,036)</b>  | <b>Overall Expenditure Increase/Decrease: -1.37%</b> |

# General Services - Summary

# General Fund

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



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



General Services - Administration

General Fund

| Fund 1001<br>Div. 1400                          | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+ / (-)                            | Comments                            |
|---|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|-------------------------------------|
| <b>Expenditures</b>                             |                                     |                    |                    |                     |                       |   |                                     |
| <b>519- Other General Governmental Services</b> |                                     |                    |                    |                     |                       |   |                                     |
| 512000  | Regular Salaries                    | 400,151            | 454,427            | 665,371             | 655,137               | (10,234)                                      | 8.0 FTE with 3.9% COLA              |
| 514000  | Overtime                            | 3,555              | 2,037              | 4,600               | 4,600                 | 0   |                                     |
| 52XXXX  | Employee Benefits                   | 161,154            | 193,543            | 303,928             | 306,385               | 2,457   |                                     |
|   | <b>Total Personnel Expenditures</b> | <b>564,860</b>     | <b>650,007</b>     | <b>973,899</b>      | <b>966,122</b>        | <b>(7,777)</b>                                |                                     |
| 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                          |
|   | <b>Total Operating Expenditures</b> | <b>20,279</b>      | <b>17,535</b>      | <b>27,675</b>       | <b>28,656</b>         | <b>981</b>                                    |                                     |
| 564004  | GASB87 Capital Outlay - Fleet       | 0                  | 44,038             | 0                   | 0                     | 0   |                                     |
|   | <b>Total Capital Expenditures</b>   | <b>0</b>           | <b>44,038</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>                                      |                                     |
| 571003  | Lease Principal-Gasb87              | 0                  | 4,643              | 0                   | 0                     | 0   |                                     |
| 572006  | Lease Interest Gasb 87              | 0                  | 505                | 0                   | 0                     | 0   |                                     |
|   | <b>Total Debt Expenditures</b>      | <b>0</b>           | <b>5,148</b>       | <b>0</b>            | <b>0</b>              | <b>0</b>                                      |                                     |
|   |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |                                     |
| <b>Total Expenditures</b>                       |                                     | <b>585,139</b>     | <b>716,729</b>     | <b>1,001,574</b>    | <b>994,778</b>        | <b>(6,796)</b>                                | <b>-0.68%</b>                       |

General Services - Fleet Management

General Fund

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

General Services - Public Transportation

General Fund

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

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

(continued on next page)

**General Services - Facilities Management**

**General Fund**

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

**General Services - Government Services Building (GSB)**

**General Fund**

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

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

(continued on next page)

**General Services - Recreation Facilities**

**General Fund**

| <b>Fund 1001</b>                 |   | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b> |  |
|----------------------------------|---|------------------|------------------|------------------|------------------|----------------|--|
| <b>Div. 1440</b>                 | <b>Description</b>                        | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>                                      |
| <b>Expenditures (continued)</b>  |   |                  |                  |                  |                  |                |  |
| <b>574- Special Events</b>       |   |                  |                  |                  |                  |                |  |
| 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              |  |
|                                  | <b>Total Operating Expenditures</b>       | <b>809,116</b>   | <b>871,124</b>   | <b>1,092,795</b> | <b>1,131,304</b> | <b>38,509</b>  |  |
| <b>572- Parks and Recreation</b> |   |                  |                  |                  |                  |                |  |
| 564000                           | Machinery & Equipment                     | 102,788          | 27,089           | 0                | 390,618          | 390,618        | See Rolling Stock Below & Approved DU Equip          |
| 564004                           | GASB 87 Capital Outlay-Fleet              | 0                | 361,656          | 0                | 0                | 0              |  |
|                                  | <b>Total Capital Expenditures</b>         | <b>102,788</b>   | <b>388,745</b>   | <b>0</b>         | <b>390,618</b>   | <b>390,618</b> |  |
| 571003                           | Lease Principal-GASB87                    | 0                | 36,387           | 0                | 0                | 0              |  |
| 572006                           | Lease Interest GASB87                     | 0                | 4,719            | 0                | 0                | 0              |  |
|                                  | <b>Total Debt Expenditures</b>            | <b>0</b>         | <b>41,106</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>       |  |
| 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              |  |
|                                  | <b>Total Grant &amp; Aid Expenditures</b> | <b>169,000</b>   | <b>260,157</b>   | <b>169,000</b>   | <b>169,000</b>   | <b>0</b>       |  |
| <b>Total Expenditures</b>        |   | <b>1,921,315</b> | <b>2,449,294</b> | <b>2,338,327</b> | <b>2,987,771</b> | <b>649,444</b> | <b>Overall Expenditure Increase/Decrease: 27.77%</b> |

**Replacement Vehicles and Equipment on Rolling Stock**

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



**General Services - Vessel Registration**

**General Fund**

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

General Services - Carver Center

General Fund

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

General Services - Bull Creek Fish Camp

General Fund

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

General Services - Princess Place

General Fund

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

General Services - Princess Place Eco-Cottages

General Fund

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

# Non-Departmental - Summary

# General Fund

| Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+ / (-) | Comments   |
|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|--|
| <b>Expenditures</b>                 |                    |                    |                     |                       |                    |  |
| Pooled Expenditures - Operating     | 2,512,079          | 2,068,044          | 2,831,672           | 3,129,725             | 298,053            |  |
| Pooled Expenditures - Grants & Aids | 821,367            | 786,982            | 985,660             | 1,118,824             | 133,164            |  |
| Pooled Expenditures - Debt Service  | 0                  | 0                  | 335,000             | 369,780               | 34,780             |  |
| Tax Increment Value                 | 1,766,956          | 1,971,855          | 2,264,479           | 2,360,931             | 96,452             |  |
| Value Adjustment Board - Operating  | 7,342              | 2,969              | 10,350              | 13,000                | 2,650              |  |
| Interfund Transfers                 | 13,330,706         | 10,184,209         | 15,704,372          | 7,089,039             | (8,615,333)        |  |
| Medical Examiner - Operating        | 511,304            | 574,151            | 595,000             | 728,783               | 133,783            |  |
| Medical Examiner - Grants & Aids    | 26,658             | 23,414             | 27,000              | 25,000                | (2,000)            |  |
| Reserves                            | 0                  | 0                  | 23,759,218          | 41,657,032            | 17,897,814         |  |
| FCSO Expenditures                   | 0                  | 1,780,898          | 1,985,020           | 1,957,811             | (27,209)           |  |
| Law Enforcement Education           | 0                  | 12,540             | 58,364              | 51,805                | (6,559)            |  |
| General Liability Insurance         | 1,097,194          | 817,091            | 915,218             | 1,054,045             | 138,827            |  |
| <b>Total Expenditures</b>           | <b>20,073,605</b>  | <b>18,222,154</b>  | <b>49,471,353</b>   | <b>59,555,775</b>     | <b>10,084,422</b>  | <b>Overall Expenditure Increase/Decrease:<br/>20.38%</b> |

Pooled Expenditures

General Fund

| Fund 1001<br>Div. 4900                             | Description                   | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments   |
|--|-------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|--|
| <b>Expenditures</b>                                |                               |                    |                    |                     |                       |                |  |
| <b>513- Financial and Administrative</b>           |                               |                    |                    |                     |                       |                |  |
| 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                               |
| <b>519- Other General Governmental Services</b>    |                               |                    |                    |                     |                       |                |  |
| 525000   | Unemployment Comensation      | (4,211)            | 0                  | 0                   | 0                     | 0              |  |
| 534006   | Other Contracted Services     | 0                  | 7,100              | 17,500              | 222,500               | 205,000        | PA TRIM Independent Contractor Fees, DAC, Digitize Files |
| 534012   | Taxes & Assessments           | 3,372              | 0                  | 0                   | 0                     | 0              |  |
| 541002   | Communications Recurring      | 100,741            | 80,272             | 116,800             | 78,300                | (38,500)       | Internet - Co,SOE,Tax Coll,FCSO, Local Phone Svc - SOE   |
| 544000   | Rentals and Leases            | 0                  | 2,877              | 0                   | 4,000                 | 4,000          | 4th of July Rental Equipment                             |
| 546003   | Vehicle Repair                | 16,577             | 16,756             | 20,000              | 20,000                | 0              | City of Flagler Beach Repairs Offset by Revenue          |
| 549000   | Oth Curr Chgs and Obligations | 0                  | 935                | 0                   | 0                     | 0              |  |
| 549004   | Advertising                   | 1,235              | 85                 | 2,000               | 3,000                 | 1,000          | Public Notice Regarding Outstanding Checks               |
| 549005   | Bank Analysis Fees            | 34,679             | 0                  | 35,000              | 0                     | (35,000)       |  |
| 549008   | Write Offs/Shortages          | 246                | 0                  | 0                   | 0                     | 0              |  |
| 552001   | Gas, Oil & Lubricants         | 808,207            | 711,678            | 750,000             | 750,000               | 0              | Fuel Purchases to O/S Agencies (Sheriff)-Offset by Rev.  |
| 552002   | Other Operating Expenses      | 685                | 4,942              | 0                   | 0                     | 0              |  |
| 554000   | Books, Publ, Subsrpt & Mmbshp | 0                  | 48,000             | 3,600               | 3,600                 | 0              |  |
| <b>521- Law Enforcement</b>                        |                               |                    |                    |                     |                       |                |  |
| 541002   | Communications Recurring      | 78,192             | 0                  | 0                   | 0                     | 0              |  |
| 544000   | Rentals & Leases              | 200,439            | 0                  | 0                   | 0                     | 0              |  |
| <b>523- Detention and/or Correction</b>            |                               |                    |                    |                     |                       |                |  |
| 531003   | Medical Services - Prisoner   | 851,294            | 461,870            | 500,000             | 500,000               | 0              | Inmate Medical Services                                  |
| <b>525- Emergency and Disaster Relief Services</b> |                               |                    |                    |                     |                       |                |  |
| 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              |  |
| <b>535- Sewer/Wastewater Services</b>              |                               |                    |                    |                     |                       |                |  |
| 549000   | Other Current Charges         | 0                  | 299,810            | 0                   | 0                     | 0              |  |
| <b>562- Health Services</b>                        |                               |                    |                    |                     |                       |                |  |
| 546001   | Building/Equipment Repairs    | 0                  | 5,800              | 0                   | 0                     | 0              |  |
| <b>Total Operating Expenditures</b>                |                               | <b>2,512,079</b>   | <b>2,068,044</b>   | <b>2,831,672</b>    | <b>3,129,725</b>      | <b>298,053</b> |  |

(continued on next page)

Pooled Expenditures

General Fund

| Fund 1001<br>Div. 4900                                      | Description                            | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-   | Comments   |                  |                  |                |   |
|---|--|--------------------|--------------------|---------------------|-----------------------|------------------|--|------------------|------------------|----------------|---|
| <b>Expenditures (continued)</b>                             |  |                    |                    |                     |                       |                  |  |                  |                  |                |   |
| <b>526- Ambulance &amp; Rescue Services</b>                 |  |                    |                    |                     |                       |                  |  |                  |                  |                |   |
| 564000  | Machinery and Equipment                | 0                  | 309,495            | 0                   | 0                     | 0                |  |                  |                  |                |   |
| <b>562- Health Services</b>                                 |  |                    |                    |                     |                       |                  |  |                  |                  |                |   |
| 564000  | Machinery and Equipment                | 0                  | 62,128             | 0                   | 0                     | 0                |  |                  |                  |                |   |
| <b>Total Capital Expenditures</b>                           |  | <b>0</b>           | <b>371,623</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>         |  |                  |                  |                |   |
| <b>519- General Government</b>                              |  |                    |                    |                     |                       |                  |  |                  |                  |                |   |
| 581013  | City of Palm Coast                     | 0                  | 10,000             | 0                   | 10,000                | 10,000           | 4th of July Fireworks                                |                  |                  |                |   |
| <b>562- Health Services</b>                                 |  |                    |                    |                     |                       |                  |  |                  |                  |                |   |
| 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                              |                  |                  |                |   |
| <b>572- Parks and Recreation</b>                            |  |                    |                    |                     |                       |                  |  |                  |                  |                |   |
| 581006  | Aid to Flagler Beach - Lifeguards      | 87,285             | 89,678             | 98,645              | 103,807               | 5,162            | Estimated CPI Increase                               |                  |                  |                |   |
| <b>590- Proprietary - Other Non-Operating Disbursements</b> |  |                    |                    |                     |                       |                  |  |                  |                  |                |   |
| 581001  | Aid to School Board - Driver Education | 0                  | 0                  | 30,000              | 121,187               | 91,187           | Dori Slosberg  |                  |                  |                |   |
| <b>689- Other Circuit Court- Juvenile</b>                   |  |                    |                    |                     |                       |                  |  |                  |                  |                |   |
| 581003  | Juvenile Justice - Detention           | 222,006            | 222,503            | 297,735             | 305,000               | 7,265            | Juvenile Detention Svcs - Increase Based on State FY |                  |                  |                |   |
| <b>Total Grant and Aid Expenditures</b>                     |  | <b>821,367</b>     | <b>786,982</b>     | <b>985,660</b>      | <b>1,118,824</b>      | <b>133,164</b>   |  |                  |                  |                |   |
| <b>517- Debt Service Payments</b>                           |  |                    |                    |                     |                       |                  |  |                  |                  |                |   |
| 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                   |                  |                  |                |   |
| <b>Total Debt Service</b>                                   |  | <b>0</b>           | <b>0</b>           | <b>335,000</b>      | <b>369,780</b>        | <b>34,780</b>    |  |                  |                  |                |   |
| <b>Total Expenditures</b>                                   |  |                    |                    |                     |                       | <b>3,333,446</b> | <b>3,226,649</b>                                     | <b>4,152,332</b> | <b>4,618,329</b> | <b>465,997</b> | <b>Overall Expenditure Increase/Decrease:</b> |
|   |  |                    |                    |                     |                       |                  |  |                  |                  |                | <b>11.22%</b>                                 |



**Tax Increment Financing**

**General Fund**

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

**1. Flagler Beach CRA**

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

**3. Town of Marineland CRA**

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

**2. City of Palm Coast CRA**

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

**4. City of Bunnell CRA**

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

**Value Adjustment Board**

**General Fund**

| Fund 1001<br>Div. 4902                    | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-                                | Comments                       |
|---|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|--------------------------------|
| <b>Expenditures</b>                       |                                     |                    |                    |                     |                       |   |                                |
| <b>513 - Financial and Administrative</b> |                                     |                    |                    |                     |                       |   |                                |
| 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 |
|   | <b>Total Operating Expenditures</b> | <b>7,342</b>       | <b>2,969</b>       | <b>10,350</b>       | <b>13,000</b>         | <b>2,650</b>                                  |                                |
|   |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |                                |
| <b>Total Expenditures</b>                 |                                     | <b>7,342</b>       | <b>2,969</b>       | <b>10,350</b>       | <b>13,000</b>         | <b>2,650</b>                                  | <b>25.60%</b>                  |

**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**

| <b>Fund 1001</b>                     |  | <b>Actual</b>     | <b>Actual</b>     | <b>Adopted</b>    | <b>Tentative</b> | <b>Changes</b>     |   |
|--------------------------------------|--|-------------------|-------------------|-------------------|------------------|--------------------|---|
| <b>Div. 4903</b>                     | <b>Description</b>                         | <b>FY 21-22</b>   | <b>FY 22-23</b>   | <b>FY 23-24</b>   | <b>FY 24-25</b>  | <b>+ / (-)</b>     | <b>Comments</b>                               |
| <b>Expenditures</b>                  |  |                   |                   |                   |                  |                    |   |
| <b>581- Inter-Fund Transfers Out</b> |  |                   |                   |                   |                  |                    |   |
| 591008                               | Fund 1102 (County Transportation Trust)    | 0                 | 0                 | 0                 | 250,000          | 250,000            | Transfer for DNSD Assessment Ending           |
| 591008                               | Fund 1105 (Legal Aid)                      | 27,074            | 25,409            | 26,549            | 26,244           | (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            | 74,000           | 24,500             | 5310 Grant Local Match                        |
| 591008                               | Fund 1182 (Public Safety Comm. Network)    | 700,000           | 2,000,000         | 812,930           | 750,000          | (62,930)           | Transfer to Public Safety Comm. Network       |
| 591008                               | Fund 1184 (Disaster Relief)                |                   | 2,548,951         | 0                 | 0                | 0                  |   |
| 591001                               | Fund 1187 (Capital Preservation)           | 748,500           | 605,500           | 1,249,000         | 2,491,500        | 1,242,500          | Capital Preservation Projects                 |
| 591008                               | Fund 1197 (Drug Court)                     | 60,000            | 141,031           | 168,016           | 163,625          | (4,391)            | Subsidy for Court Innovations                 |
| 591008                               | Fund 1198 (Teen Court)                     | 50,494            | 46,645            | 45,767            | 62,698           | 16,931             | Subsidy for Teen Court Program                |
| 591008                               | Fund 1215 (New FCSO Ops)                   | 323,792           | 1,405,908         | 1,827,421         | 1,535,535        | (291,886)          | New Sheriffs Office Ops Center Debt Service   |
| 591001                               | Fund 1316 (CIP)                            | 11,320,000        | 1,948,323         | 9,787,500         | 350,000          | (9,437,500)        | New Construction & Technology Projects        |
| 591001                               | Fund 1318 (Marineland Acres District)      | 0                 | 155,792           | 0                 | 0                | 0                  |   |
| 591008                               | Fund 1402 (Landfill)                       | 0                 | 0                 | 137,473           | 79,472           | (58,001)           |   |
| 591008                               | Fund 1501 (Health Insurance)               | 0                 | 1,306,650         | 0                 | 0                | 0                  |   |
| 591008                               | Fund 1502 (Risk Fund)                      | 0                 | 0                 | 250,000           | 250,000          | 0                  | New Fund                                      |
| 591008                               | Fund 1503 (Rolling Stock Replacement Fund) | 0                 | 0                 | 0                 | 616,438          | 616,438            |   |
| <b>Total Interfund Transfers</b>     |  | <b>13,330,706</b> | <b>10,184,209</b> | <b>15,704,372</b> | <b>7,089,039</b> | <b>(8,615,333)</b> |   |
|                                      |  |                   |                   |                   |                  |                    | <b>Overall Expenditure Increase/Decrease:</b> |
| <b>Total Expenditures</b>            |  | <b>13,330,706</b> | <b>10,184,209</b> | <b>15,704,372</b> | <b>7,089,039</b> | <b>(8,615,333)</b> | <b>-54.86%</b>                                |

**Medical Examiner**

**General Fund**

| Fund 1001<br>Div. 4905        | Description                             | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-                                | Comments  |
|-------------------------------|---|--------------------|--------------------|---------------------|-----------------------|---|---|
| <b>Expenditures</b>           |   |                    |                    |                     |                       |   |   |
| <b>527- Medical Examiners</b> |   |                    |                    |                     |                       |   |   |
| 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                                    |
|                               | <b>Total Operating Expenditures</b>     | <b>511,304</b>     | <b>574,151</b>     | <b>595,000</b>      | <b>728,783</b>        | <b>133,783</b>                                |   |
| 581002                        | Medical Examiner Building               | 26,658             | 23,414             | 27,000              | 25,000                | (2,000)                                       |   |
|                               | <b>Total Grant and Aid Expenditures</b> | <b>26,658</b>      | <b>23,414</b>      | <b>27,000</b>       | <b>25,000</b>         | <b>(2,000)</b>                                |   |
|                               |   |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |   |
| <b>Total Expenditures</b>     |   | <b>537,961</b>     | <b>597,565</b>     | <b>622,000</b>      | <b>753,783</b>        | <b>131,783</b>                                | <b>21.19%</b>                                       |

**Description:**

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

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

**Service Objectives:**

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

## Reserves

General Fund

| Fund 1001<br>Div. 5000 | Description                            | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-    | Comments  |
|------------------------|--|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Reserves</b>        |  |                    |                    |                     |                       |                   |   |
| 598010                 | Reserve for Contingency                | 0                  | 0                  | 5,920,501           | 6,675,245             | 754,744           | 5% of Operating Revenues for Fund Balance         |
| 598020                 | Reserve for Designated Future Use      | 0                  | 0                  | 16,749,894          | 32,869,122            | 16,119,228        | 2/12 <sup>ths</sup> & 87% of 3rd/12 <sup>th</sup> |
| 598030                 | Reserve for Personnel Services         | 0                  | 0                  | 200,000             | 425,000               | 225,000           | Annual Leave Redemption, Est. Leave Payout        |
| 598040                 | Blue Parcel Reserve                    | 0                  | 0                  | 0                   | 74,486                | 74,486            | PPP Reserve                                       |
| 598040                 | Vessel Registration                    | 0                  | 0                  | 169,427             | 116,330               | (53,097)          |   |
| 598040                 | Library Passport Reserve               | 0                  | 0                  | 731                 | 166,930               | 166,199           |   |
| 598040                 | River Club - 1st Amendment - Land      | 0                  | 0                  | 16,959              | 16,959                | 0                 | DRI Fees  |
| 598040                 | River Club - 2nd Amendment             | 0                  | 0                  | 595                 | 595                   | 0                 | DRI Fees  |
| 598040                 | Plantation Bay Amendment               | 0                  | 0                  | 9,661               | 9,661                 | 0                 | DRI Fees  |
| 598040                 | Matanzas Shore DRI Amendment           | 0                  | 0                  | 2,694               | 2,694                 | 0                 | DRI Fees  |
| 598040                 | Fire EMS Facility PC Plant             | 0                  | 0                  | 240,902             | 240,902               | 0                 |   |
| 598040                 | Reserve - Fire Service Flagler Polo    | 0                  | 0                  | 12,320              | 12,320                | 0                 |   |
| 598040                 | Grand Haven DRI Amendment              | 0                  | 0                  | 677                 | 677                   | 0                 | DRI Fees  |
| 598040                 | Harbor View                            | 0                  | 0                  | 24,265              | 24,265                | 0                 |   |
| 598040                 | Bulow Plantation DRI                   | 0                  | 0                  | 8,075               | 8,075                 | 0                 | DRI Fees  |
| 598040                 | Matanzas Shore                         | 0                  | 0                  | 5,709               | 5,709                 | 0                 |   |
| 598040                 | Reserve for Future Capital O/L         | 0                  | 0                  | 196,096             | 200,000               | 3,904             |   |
| 598051                 | Reserve for Future Capital O/L - Roads | 0                  | 0                  | 0                   | 100,000               | 100,000           |   |
| 598060                 | Fire Equipment Reserve                 | 0                  | 0                  | 0                   | 507,350               | 507,350           |   |
| 598066                 | Library Palm Coast Branch              | 0                  | 0                  | 200,712             | 200,712               | 0                 |   |
| <b>Total Reserves</b>  |  | <b>0</b>           | <b>0</b>           | <b>23,759,218</b>   | <b>41,657,032</b>     | <b>17,897,814</b> |   |
|                        |  |                    |                    |                     |                       |                   | <b>Overall Expenditure Increase/Decrease:</b>     |
| <b>Total Reserves</b>  |  | <b>0</b>           | <b>0</b>           | <b>23,759,218</b>   | <b>41,657,032</b>     | <b>17,897,814</b> | <b>75.33%</b>                                     |

**FCSO Internal Charges**

**General Fund**

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

**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  |
| <b>Expenditures</b>         |                                      |          |               |               |               |                |   |
| <b>521- Law Enforcement</b> |                                      |          |               |               |               |                |   |
| 549006                      | Law Enf Education Fund Reimbursement | 0        | 12,540        | 58,364        | 51,805        | (6,559)        |   |
|                             | <b>Total Operating Expenditures</b>  | <b>0</b> | <b>12,540</b> | <b>58,364</b> | <b>51,805</b> | <b>(6,559)</b> |   |
|                             | <b>Total Expenditures</b>            | <b>0</b> | <b>12,540</b> | <b>58,364</b> | <b>51,805</b> | <b>(6,559)</b> | <b>Overall Expenditure Increase/Decrease: -11.24%</b> |

**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**

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





## **SECTION 4**

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# **SPECIAL REVENUE FUNDS**

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

# County Transportation Trust Fund - Road & Bridge - Summary

# Special Revenue Fund

| Description                      | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/( -) | Comments   |
|----------------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|--|
| <b>Revenues</b>                  |                    |                    |                     |                       |                   |  |
| Fuel Taxes                       | 1,029,421          | 1,059,061          | 1,049,682           | 1,049,682             | 0                 |  |
| Intergovernmental Revenue        | 1,966,550          | 1,996,876          | 1,987,413           | 1,987,413             | 0                 |  |
| Charges for Services             | 53,362             | 158,974            | 225,671             | 171,984               | (53,687)          |  |
| Miscellaneous                    | 281,288            | 1,299,000          | 4,500               | 351,000               | 346,500           |  |
| Cash Carry Forward               | 0                  | 0                  | 2,817,160           | 3,947,866             | 1,130,706         |  |
| <b>Total Revenues</b>            | <b>3,330,621</b>   | <b>4,513,911</b>   | <b>6,084,426</b>    | <b>7,507,945</b>      | <b>1,423,519</b>  | <b>Overall Revenue Increase/Decrease:<br/>23.40%</b>     |
| <b>Expenditures</b>              |                    |                    |                     |                       |                   |  |
| Personnel                        | 1,564,140          | 1,603,223          | 2,171,247           | 2,275,182             | 103,935           |  |
| Operating                        | 824,901            | 1,037,167          | 1,592,761           | 1,957,841             | 365,080           |  |
| Capital                          | 753,178            | 876,379            | 240,000             | 368,000               | 128,000           |  |
| Debt Service                     | 0                  | 153,515            | 100,532             | 121,529               | 20,997            |  |
| Interfund Transfer               | 0                  | 84,007             | 0                   | 0                     | 0                 |  |
| Reserves                         | 0                  | 0                  | 1,979,886           | 2,785,393             | 805,507           |  |
| <b>Total Expenditures</b>        | <b>3,142,219</b>   | <b>3,754,290</b>   | <b>6,084,426</b>    | <b>7,507,945</b>      | <b>1,423,519</b>  | <b>Overall Expenditure Increase/Decrease:<br/>23.40%</b> |
| <b>Revenues vs. Expenditures</b> | <b>188,402</b>     | <b>759,621</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>          |  |

Road & Bridge  
28.00 FTE

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

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

(continued on next page)

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

| Fund 1102                           |                             | Actual         | Actual           | Adopted          | Tentative        | Changes        |   |
|-------------------------------------|-----------------------------|----------------|------------------|------------------|------------------|----------------|---|
| Div. 0820                           | Description                 | FY 21-22       | FY 22-23         | FY 23-24         | FY 24-25         | + / (-)        | Comments  |
| <b>Expenditures (continued)</b>     |                             |                |                  |                  |                  |                |   |
| 545003                              | Vehicle Insurance           | 29,463         | 26,474           | 39,548           | 14,872           | (24,676)       | Inland Marine Moved                             |
| 545004                              | Property/Casualty Insurance | 206            | 251              | 0                | 293              | 293            |   |
| 545008                              | Inland Marine Insurance     | 0              | 0                | 0                | 28,661           | 28,661         | Previously in Vehicle Insurance                 |
| 546001                              | Building/Equip Repairs      | 130,271        | 122,656          | 214,000          | 214,000          | 0              |   |
| 546003                              | Vehicle Repair              | 92,900         | 90,923           | 177,000          | 177,000          | 0              |   |
| 546004                              | Maintenance Agreements      | 8,304          | 26,075           | 31,070           | 31,070           | 0              | Preventative Maintenance on Equipment           |
| 546006                              | Small Tools & Equipment     | 9,678          | 10,598           | 9,200            | 10,000           | 800            |   |
| 546008                              | IT Maintenance Agreements   | 0              | 0                | 0                | 3,000            | 3,000          | Copier  |
| 547000                              | Printing & Binding          | 0              | 41               | 500              | 500              | 0              |   |
| 549000                              | Other Current Chrgs/Oblig   | 7,410          | 665              | 1,400            | 1,400            | 0              |   |
| 549003                              | Landfill Tipping Fees       | 4,529          | 929              | 20,000           | 80,000           | 60,000         | Increased Tires & Red Barn Rolloff              |
| 549005                              | Bank Analysis Fees          | 848            | 0                | 1,000            | 0                | (1,000)        |   |
| 551000                              | Office Supplies             | 696            | 549              | 1,700            | 1,700            | 0              |   |
| 551001                              | Office Equipment            | 946            | 90               | 1,000            | 40,000           | 39,000         |   |
| 551004                              | IT Office Equipment         | 0              | 0                | 0                | 2,700            | 2,700          |   |
| 552001                              | Gas, Oil & Lubricants       | 226,109        | 214,018          | 234,701          | 235,000          | 299            | Based on Current Fuel Costs & Usage             |
| 552002                              | Other Operating Expenses    | 4,404          | 3,553            | 13,075           | 13,075           | 0              |   |
| 552005                              | Clothing & Wearing Apparel  | 0              | 0                | 2,300            | 2,300            | 0              |   |
| 552006                              | Data Processing Software    | 1,600          | 1,800            | 4,612            | 2,300            | (2,312)        |   |
| 553000                              | Road Materials & Supplies   | 220,664        | 311,713          | 131,834          | 311,713          | 179,879        | Based on Planned Usage                          |
| 554001                              | Publications/Memberships    | 0              | 406              | 782              | 785              | 3              | Text Archiving                                  |
| 554004                              | GASB 96 Subscriptions       | 0              | 0                | 0                | 2,851            | 2,851          |   |
| 555001                              | Training/Educational Cost   | 682            | 0                | 29,500           | 29,500           | 0              | CDL Training                                    |
| <b>Total Operating Expenditures</b> |                             | <b>824,901</b> | <b>1,037,167</b> | <b>1,592,761</b> | <b>1,957,841</b> | <b>365,080</b> |   |
| 564000                              | Machinery and Equipment     | 753,178        | 397,878          | 240,000          | 368,000          | 128,000        | See Rolling Stock Below                         |
| 564001                              | Fleet Equipment & Machinery | 0              | 478,501          | 0                | 0                | 0              |   |
| <b>Total Capital Expenditures</b>   |                             | <b>753,178</b> | <b>876,379</b>   | <b>240,000</b>   | <b>368,000</b>   | <b>128,000</b> |   |
| 571002                              | Principal on Loan           | 0              | 0                | 89,267           | 110,267          | 21,000         | Motorgrader & Tractor with Boom Mower 3yr Lease |
| 571003                              | Lease Principal - GASB 87   | 0              | 147,438          | 0                | 0                | 0              |   |
| 572002                              | Interest on Loan            | 0              | 0                | 11,265           | 11,262           | (3)            |   |
| 272006                              | Lease Interest GASB 87      | 0              | 6,077            | 0                | 0                | 0              |   |
| <b>Total Debt Expenditures</b>      |                             | <b>0</b>       | <b>153,515</b>   | <b>100,532</b>   | <b>121,529</b>   | <b>20,997</b>  |   |

(continued on next page)

| Fund 1102<br>Div. 0820          | Description                      | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-                                | Comments      |
|---------------------------------|----------------------------------|--------------------|--------------------|---------------------|-----------------------|---|---------------|
| <b>Expenditures (continued)</b> |                                  |                    |                    |                     |                       |   |               |
| 591008                          | Interfund Transfer               | 0                  | 84,007             | 0                   | 0                     | 0   |               |
|                                 | <b>Total Interfund Transfers</b> | <b>0</b>           | <b>84,007</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>                                      |               |
| 598020                          | Designated For Future Use        | 0                  | 0                  | 1,954,886           | 2,760,393             | 805,507                                       |               |
| 598030                          | Personnel Service Reserves       | 0                  | 0                  | 25,000              | 25,000                | 0   |               |
|                                 | <b>Total Reserves</b>            | <b>0</b>           | <b>0</b>           | <b>1,979,886</b>    | <b>2,785,393</b>      | <b>805,507</b>                                |               |
|                                 |                                  |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |               |
| <b>Total Fund Expenditures</b>  |                                  | <b>3,142,219</b>   | <b>3,754,290</b>   | <b>6,084,426</b>    | <b>7,507,945</b>      | <b>1,423,519</b>                              | <b>23.40%</b> |

**Replacement Vehicles and Equipment on Rolling Stock**

| Proposed Replacement | Cost           | Existing Equipment |
|----------------------|----------------|--------------------|
| Dump Truck           | 170,000        | FCID820            |
| Tractor              | 120,000        | FCID821            |
| Skid Steer           | 78,000         | FCID889            |
| <b>Total</b>         | <b>368,000</b> |                    |

**Description:**

Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes: Local governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The Ninth Cent fuel tax may be used for road and right of way maintenance, equipment maintenance, equipment, drainage, street lighting, traffic signs, and engineering.

# Constitutional Gas Tax Fund - Summary

# Special Revenue Fund

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

**Constitutional Gas Tax Fund**

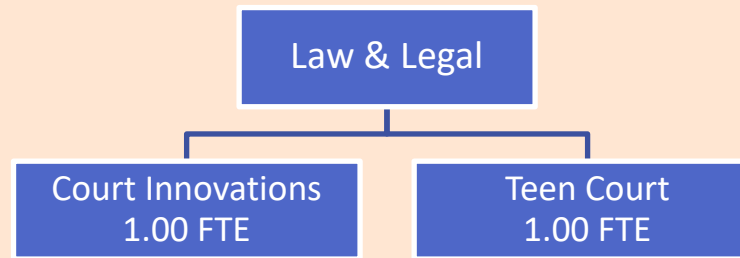
**Special Revenue Fund**

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

# Law & Legal Funds - Summary

# Special Revenue Fund

| Description                              | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/( -) | Comments   |
|--|--------------------|--------------------|---------------------|-----------------------|-------------------|--|
| <b>Revenues</b>                          |                    |                    |                     |                       |                   |  |
| Legal Aid (Fund 1105)                    | 44,874             | 45,054             | 45,074              | 45,054                | (20)              |  |
| Law Enforcement Trust (Fund 1106)        | 87,384             | 143,897            | 96,567              | 195,740               | 99,173            |  |
| Law Library (Fund 1107)                  | 17,824             | 19,644             | 18,020              | 18,500                | 480               |  |
| Courthouse Facilities (Fund 1108)        | 171,002            | 198,291            | 364,965             | 410,905               | 45,940            |  |
| Domestic Violence Trust (Fund 1192)      | 12,227             | 12,682             | 62,987              | 73,519                | 10,532            |  |
| Alcohol & Drug Abuse Trust (Fund 1193)   | 6,658              | 9,952              | 38,255              | 54,156                | 15,901            |  |
| Court Innovations Technology (Fund 1194) | 411,296            | 330,015            | 1,223,596           | 925,817               | (297,779)         |  |
| Juvenile Diversion (Fund 1195)           | 17,880             | 19,646             | 18,040              | 18,450                | 410               |  |
| Crime Prevention (Fund 1196)             | 29,210             | 35,486             | 129,394             | 147,741               | 18,347            |  |
| Court Innovations (Fund 1197)            | 95,845             | 191,278            | 213,226             | 225,976               | 12,750            |  |
| Teen Court (Fund 1198)                   | 70,058             | 68,053             | 80,449              | 87,144                | 6,695             |  |
| <b>Total Revenues</b>                    | <b>964,258</b>     | <b>1,073,998</b>   | <b>2,290,573</b>    | <b>2,203,002</b>      | <b>(87,571)</b>   | <b>Overall Revenue Increase/Decrease: -3.82%</b>     |
| <b>Expenditures</b>                      |                    |                    |                     |                       |                   |  |
| Legal Aid (Fund 1105)                    | 35,233             | 46,406             | 45,074              | 45,054                | (20)              |  |
| Law Enforcement Trust (Fund 1106)        | 48,453             | 154,557            | 96,567              | 195,740               | 99,173            |  |
| Law Library (Fund 1107)                  | 16,408             | 20,988             | 18,020              | 18,500                | 480               |  |
| Courthouse Facilities (Fund 1108)        | 106,544            | 129,358            | 364,965             | 410,905               | 45,940            |  |
| Domestic Violence Trust (Fund 1192)      | 0                  | 0                  | 62,987              | 73,519                | 10,532            |  |
| Alcohol & Drug Abuse Trust (Fund 1193)   | 0                  | 0                  | 38,255              | 54,156                | 15,901            |  |
| Court Technology (Fund 1194)             | 449,536            | 261,674            | 1,223,596           | 925,817               | (297,779)         |  |
| Juvenile Diversion (Fund 1195)           | 16,444             | 21,101             | 18,040              | 18,450                | 410               |  |
| Crime Prevention (Fund 1196)             | 48,010             | 41,002             | 129,394             | 147,741               | 18,347            |  |
| Court Innovations (Fund 1197)            | 148,626            | 170,265            | 213,226             | 225,976               | 12,750            |  |
| Teen Court (Fund 1198)                   | 64,429             | 70,426             | 80,449              | 87,144                | 6,695             |  |
| <b>Total Expenditures</b>                | <b>933,682</b>     | <b>915,777</b>     | <b>2,290,573</b>    | <b>2,203,002</b>      | <b>(87,571)</b>   | <b>Overall Expenditure Increase/Decrease: -3.82%</b> |
| <b>Revenues vs. Expenditures</b>         | <b>30,576</b>      | <b>158,221</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>          |  |





| Fund 1105                                  |   | Actual        | Actual        | Adopted       | Tentative     | Changes     |  |
|--|---|---------------|---------------|---------------|---------------|-------------|--|
| Div. 9102                                  | Description                             | FY 21-22      | FY 22-23      | FY 23-24      | FY 24-25      | + / (-)     | Comments   |
| <b>Revenues</b>                            |   |               |               |               |               |             |  |
| 359001                                     | Legal Aid Fees                          | 17,781        | 19,645        | 18,500        | 18,800        | 300         |  |
| 361100                                     | Interest                                | 19            | 0             | 25            | 10            | (15)        |  |
| 381000                                     | Interfund Transfer from General Fund    | 27,074        | 25,409        | 26,549        | 26,244        | (305)       |  |
|  | <b>Total Fund Revenues</b>              | <b>44,874</b> | <b>45,054</b> | <b>45,074</b> | <b>45,054</b> | <b>(20)</b> | <b>Overall Revenue Increase/Decrease: -0.04%</b>     |
| <b>Expenditures</b>                        |   |               |               |               |               |             |  |
| <b>564- Public Assistance Services</b>     |   |               |               |               |               |             |  |
| 549005                                     | Bank Fees                               | 19            | 0             | 20            | 0             | (20)        |  |
| 582007                                     | Aid to Legal Services                   | 33,791        | 45,054        | 45,054        | 45,054        | 0           | Funding for Community Legal Svcs of Mid-Florida      |
|  | <b>Total Operating Expenditures</b>     | <b>33,809</b> | <b>45,054</b> | <b>45,074</b> | <b>45,054</b> | <b>(20)</b> |  |
| <b>581- Inter-Fund Group Transfers Out</b> |   |               |               |               |               |             |  |
| 591008                                     | Transfer to Court Innovations Fund 1197 | 1,424         | 1,352         | 0             | 0             | 0           |  |
|  | <b>Total Interfund Transfers</b>        | <b>1,424</b>  | <b>1,352</b>  | <b>0</b>      | <b>0</b>      | <b>0</b>    |  |
|  | <b>Total Fund Expenditures</b>          | <b>35,233</b> | <b>46,406</b> | <b>45,074</b> | <b>45,054</b> | <b>(20)</b> | <b>Overall Expenditure Increase/Decrease: -0.04%</b> |

**Description:**

Florida Statutes 939.185 (1) (a) 2 authorizes additional court costs to be used to assist counties in providing legal aid programs required under Section 29.008 (3)(a). The additional fee of \$65 is imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense with 25% of the amount collected to fund legal aid programs.

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

| Fund 1106<br>Div. 9210              | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+ / (-) | Comments  |
|-------------------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>                     |                                     |                    |                    |                     |                       |                    |   |
| 351201                              | Sale of Confiscated Equipment       | 87,123             | 142,273            | 60,000              | 100,000               | 40,000             |   |
| 361100                              | Interest                            | 261                | 1,624              | 200                 | 1,000                 | 800                |   |
| 399000                              | Cash Carry Forward                  | 0                  | 0                  | 36,367              | 94,740                | 58,373             |   |
| <b>Total Fund Revenues</b>          |                                     | <b>87,384</b>      | <b>143,897</b>     | <b>96,567</b>       | <b>195,740</b>        | <b>99,173</b>      | <b>Overall Revenue Increase/Decrease:<br/>102.70%</b>     |
| <b>Expenditures</b>                 |                                     |                    |                    |                     |                       |                    |   |
| <b>521- Law Enforcement</b>         |                                     |                    |                    |                     |                       |                    |   |
| 549000                              | Other Current Charges & Obligations | 47,781             | 154,557            | 96,107              | 195,340               | 99,233             | * See Note Below  |
| 549005                              | Bank Analysis Fees                  | 671                | 0                  | 460                 | 400                   | (60)               |   |
| <b>Total Operating Expenditures</b> |                                     | <b>48,453</b>      | <b>154,557</b>     | <b>96,567</b>       | <b>195,740</b>        | <b>99,173</b>      |   |
| <b>Total Fund Expenditures</b>      |                                     | <b>48,453</b>      | <b>154,557</b>     | <b>96,567</b>       | <b>195,740</b>        | <b>99,173</b>      | <b>Overall Expenditure Increase/Decrease:<br/>102.70%</b> |

**Description:**

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

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

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

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

| Fund 1107                           |   | Actual        | Actual        | Adopted       | Tentative     | Changes    |   |
|-------------------------------------|---|---------------|---------------|---------------|---------------|------------|---|
| Div. 9103                           | Description                             | FY 21-22      | FY 22-23      | FY 23-24      | FY 24-25      | + / (-)    | Comments  |
| <b>Revenues</b>                     |   |               |               |               |               |            |   |
| 359002                              | Law Library \$16.25                     | 17,812        | 19,644        | 18,000        | 18,500        | 500        |   |
| 361100                              | Interest                                | 12            | 0             | 20            | 0             | (20)       |   |
| <b>Total Fund Revenues</b>          |   | <b>17,824</b> | <b>19,644</b> | <b>18,020</b> | <b>18,500</b> | <b>480</b> | <b>Overall Revenue Increase/Decrease: 2.66%</b>     |
| <b>Expenditures</b>                 |   |               |               |               |               |            |   |
| <b>714 - Public Law Library</b>     |   |               |               |               |               |            |   |
| 512000                              | Regular Salaries                        | 1,261         | 0             | 0             | 0             | 0          | Split Funded Employee Moved Back to GF              |
| 514000                              | Overtime                                | 4             | 0             | 0             | 0             | 0          |   |
| 52XXXX                              | Employee Benefits                       | 537           | 0             | 0             | 0             | 0          |   |
| <b>Total Personnel Expenditures</b> |   | <b>1,802</b>  | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>   |   |
| 549005                              | Bank Analysis Fees                      | 64            | 0             | 50            | 50            | 0          |   |
| <b>Total Operating Expenditures</b> |   | <b>64</b>     | <b>0</b>      | <b>50</b>     | <b>50</b>     | <b>0</b>   |   |
| 566000                              | Books, Publ & Library Material          | 14,382        | 12,869        | 13,372        | 13,840        | 468        | Online Access                                       |
| <b>Total Capital Expenditures</b>   |   | <b>14,382</b> | <b>12,869</b> | <b>13,372</b> | <b>13,840</b> | <b>468</b> |   |
| <b>581 - Interfund Transfer Out</b> |   |               |               |               |               |            |   |
| 591008                              | Transfer to Court Innovations Fund 1197 | 161           | 8,119         | 4,598         | 4,610         | 12         |   |
| <b>Total Interfund Transfers</b>    |   | <b>161</b>    | <b>8,119</b>  | <b>4,598</b>  | <b>4,610</b>  | <b>12</b>  |   |
| <b>Total Fund Expenditures</b>      |   | <b>16,408</b> | <b>20,988</b> | <b>18,020</b> | <b>18,500</b> | <b>480</b> | <b>Overall Expenditure Increase/Decrease: 2.66%</b> |

**Description:**

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

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

**Courthouse Facilities**

**Special Revenue Fund**

| <b>Fund 1108</b>                    |                              | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>  |  |
|-------------------------------------|------------------------------|-----------------|-----------------|-----------------|------------------|-----------------|--|
| <b>Div. 1417</b>                    | <b>Description</b>           | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b>  | <b>Comments</b>                                      |
| <b>Revenues</b>                     |                              |                 |                 |                 |                  |                 |  |
| 359003                              | Court Facilities             | 171,926         | 190,011         | 172,000         | 175,000          | 3,000           |  |
| 361100                              | Interest                     | 661             | 5,969           | 500             | 1,500            | 1,000           |  |
| 361201                              | Fair Value of Investments    | (1,585)         | 2,311           | 0               | 0                | 0               |  |
| 399000                              | Cash Carry Forward           | 0               | 0               | 192,465         | 234,405          | 41,940          |  |
| <b>Total Fund Revenues</b>          |                              | <b>171,002</b>  | <b>198,291</b>  | <b>364,965</b>  | <b>410,905</b>   | <b>45,940</b>   | <b>Overall Revenue Increase/Decrease: 12.59%</b>     |
| <b>Expenditures</b>                 |                              |                 |                 |                 |                  |                 |  |
| <b>712- Courthouse Facilities</b>   |                              |                 |                 |                 |                  |                 |  |
| 531000                              | Professional Services        | 13              | 6               | 200             | 100              | (100)           |  |
| 534006                              | Other Contracted Services    | 21,768          | 22,239          | 41,432          | 52,652           | 11,220          | HVAC, Water Treatment, Pest Control                  |
| 534013                              | IT Other Contracted Services | 0               | 0               | 3,588           | 0                | (3,588)         |  |
| 544000                              | Rentals & Leases             | 898             | 0               | 1,000           | 1,000            | 0               |  |
| 546001                              | Building/Equipment Repairs   | 24,899          | 44,571          | 62,000          | 63,000           | 1,000           | VAV Heater & Other Repairs                           |
| 546004                              | Maintenance Agreements       | 54,389          | 59,223          | 72,887          | 71,456           | (1,431)         | Elevator, HVAC, Lactation Pod Svc. Contract          |
| 546006                              | Small Tools & Equip          | 1,165           | 102             | 1,400           | 1,000            | (400)           |  |
| 546009                              | IT Bldg/Equip Repairs        | 0               | 0               | 8,500           | 0                | (8,500)         |  |
| 549000                              | Other Current Chrgs/Oblig    | 1,169           | 0               | 900             | 900              | 0               | Elevator Renewal                                     |
| 549005                              | Bank Analysis Fees           | 320             | 0               | 500             | 0                | (500)           |  |
| 551000                              | Office Supplies              | 19              | 34              | 0               | 0                | 0               |  |
| 552002                              | Other Operating Expenses     | 1,787           | 3,072           | 2,400           | 3,300            | 900             | HVAC Filters   |
| <b>Total Operating Expenditures</b> |                              | <b>106,427</b>  | <b>129,247</b>  | <b>194,807</b>  | <b>193,408</b>   | <b>(1,399)</b>  |  |
| 564000                              | Machinery and Equipment      | 0               | 0               | 27,300          | 0                | (27,300)        | Lactation Pods                                       |
| <b>Total Capital Expenditures</b>   |                              | <b>0</b>        | <b>0</b>        | <b>27,300</b>   | <b>0</b>         | <b>(27,300)</b> |  |
| 572002                              | Interest on Advances         | 117             | 111             | 0               | 0                | 0               |  |
| <b>Total Debt Expenditures</b>      |                              | <b>117</b>      | <b>111</b>      | <b>0</b>        | <b>0</b>         | <b>0</b>        |  |
| 598010                              | Reserve for Contingency      | 0               | 0               | 142,858         | 217,497          | 74,639          |  |
| <b>Total Reserves</b>               |                              | <b>0</b>        | <b>0</b>        | <b>142,858</b>  | <b>217,497</b>   | <b>74,639</b>   |  |
| <b>Total Fund Expenditures</b>      |                              | <b>106,544</b>  | <b>129,358</b>  | <b>364,965</b>  | <b>410,905</b>   | <b>45,940</b>   | <b>Overall Expenditure Increase/Decrease: 12.59%</b> |

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

**Domestic Violence Trust**

**Special Revenue Fund**

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

**Description:**

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

**Alcohol & Drug Abuse Trust**

**Special Revenue Fund**

| <b>Fund 1193</b>    |                                | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |  |
|---------------------|--------------------------------|-----------------|-----------------|-----------------|------------------|----------------|--|
| <b>Div. 1600</b>    | <b>Description</b>             | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>                                      |
| <b>Revenues</b>     |                                |                 |                 |                 |                  |                |  |
| 351104              | Alcohol & Other Drug Abuse     | 6,599           | 9,952           | 6,000           | 8,000            | 2,000          |  |
| 361100              | Interest                       | 59              | 0               | 50              | 50               | 0              |  |
| 399000              | Cash Carry Forward             | 0               | 0               | 32,205          | 46,106           | 13,901         |  |
|                     | <b>Total Fund Revenues</b>     | <b>6,658</b>    | <b>9,952</b>    | <b>38,255</b>   | <b>54,156</b>    | <b>15,901</b>  | <b>Overall Revenue Increase/Decrease: 41.57%</b>     |
| <b>Expenditures</b> |                                |                 |                 |                 |                  |                |  |
| 598010              | Reserve                        | 0               | 0               | 38,255          | 54,156           | 15,901         |  |
|                     | <b>Total Reserves</b>          | <b>0</b>        | <b>0</b>        | <b>38,255</b>   | <b>54,156</b>    | <b>15,901</b>  |  |
|                     | <b>Total Fund Expenditures</b> | <b>0</b>        | <b>0</b>        | <b>38,255</b>   | <b>54,156</b>    | <b>15,901</b>  | <b>Overall Expenditure Increase/Decrease: 41.57%</b> |

**Description:**

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

**Court Technology - Court Services**

**Special Revenue Fund**

| <b>Fund 1194</b>                    |                                      | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b>   |  |
|-------------------------------------|--------------------------------------|-----------------|-----------------|------------------|------------------|------------------|--|
| <b>Div. 9000</b>                    | <b>Description</b>                   | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>FY 24-25</b>  | <b>+ / (-)</b>   | <b>Comments</b>                                      |
| <b>Revenues</b>                     |                                      |                 |                 |                  |                  |                  |  |
| 359004                              | Court Innovations Recording Fees \$2 | 414,286         | 303,848         | 400,000          | 290,000          | (110,000)        |  |
| 361100                              | Interest                             | 2,194           | 18,098          | 1,200            | 3,000            | 1,800            |  |
| 361201                              | Fair Value of Investments            | (5,184)         | 7,483           | 0                | 0                | 0                |  |
| 388100                              | Sale of General Capital Assets       | 0               | 586             | 0                | 0                | 0                |  |
| 399000                              | Cash Carry Forward                   | 0               | 0               | 822,396          | 632,817          | (189,579)        |  |
| <b>Total Fund Revenues</b>          |                                      | <b>411,296</b>  | <b>330,015</b>  | <b>1,223,596</b> | <b>925,817</b>   | <b>(297,779)</b> | <b>-24.34%</b>                                       |
| <b>Expenditures</b>                 |                                      |                 |                 |                  |                  |                  |  |
| <b>601- Court Administration</b>    |                                      |                 |                 |                  |                  |                  |  |
| 531000                              | Professional Services                | 184             | 19              | 400              | 400              | 0                |  |
| 534006                              | Other Contracted Services            | 13,295          | 11,569          | 6,000            | 6,000            | 0                | Courtroom Audio Maintenance and Repair               |
| 541001                              | Communications Devices & Acces       | 0               | 20,084          | 0                | 0                | 0                | New Audio Equipment in Courtrooms                    |
| 541002                              | Communications Recurring             | 38,005          | 43,244          | 30,600           | 37,500           | 6,900            | Network Circuit between Flagler & Volusia            |
| 546004                              | Maintenance Agreements               | 3,704           | 6,659           | 0                | 0                | 0                | Moved to IT Maintenance Agreements                   |
| 546008                              | IT Maintenance Agreements            | 0               | 4,401           | 27,500           | 20,000           | (7,500)          | Licenses   |
| 546006                              | Small Tools & Equipt                 | 94              | 0               | 0                | 0                | 0                |  |
| 549005                              | Bank Analysis Fees                   | 680             | 0               | 750              | 750              | 0                |  |
| 551000                              | Office Equipment                     | 26,533          | 14,234          | 0                | 0                | 0                | Moved to IT Office Equipment                         |
| 551004                              | IT Office Equipment                  | 0               | 0               | 20,000           | 20,000           | 0                | Laptops, Docks, Printers, Monitors, UPS Units        |
| 552002                              | Other Operating Expenses             | 652             | 0               | 250              | 250              | 0                |  |
| 552006                              | Data Processing Software             | 2,076           | 1,516           | 7,500            | 7,500            | 0                | Software Upgrades                                    |
| 554003                              | Books, Pub, Scubsrpt & Mmbshp        | 0               | 300             | 0                | 0                | 0                |  |
| <b>Total Operating Expenditures</b> |                                      | <b>85,222</b>   | <b>102,028</b>  | <b>93,000</b>    | <b>92,400</b>    | <b>(600)</b>     |  |
| 564002                              | IT Equipment & Machinery             | 0               | 0               | 120,000          | 200,000          | 80,000           | Courtroom A/V Upgrades                               |
| <b>Total Capital Expenditures</b>   |                                      | <b>0</b>        | <b>0</b>        | <b>120,000</b>   | <b>200,000</b>   | <b>80,000</b>    |  |
| <b>Total Expenditures</b>           |                                      | <b>85,222</b>   | <b>102,028</b>  | <b>213,000</b>   | <b>292,400</b>   | <b>79,400</b>    | <b>Overall Expenditure Increase/Decrease: 37.28%</b> |

**Court Technology - Court Related Technology**

**Special Revenue Fund**

| <b>Fund 1194</b>                           |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |                  |
|--|-------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|------------------|
| <b>Div. 9002</b>                           | <b>Description</b>                  | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>  |
| <b>Expenditures</b>                        |                                     |                 |                 |                 |                  |                |                  |
| <b>713- Information Systems</b>            |                                     |                 |                 |                 |                  |                |                  |
| 534006                                     | Other Contracted Services           | 69,372          | 70,400          | 102,680         | 112,948          | 10,268         |                  |
| 541002                                     | Communications Recurring            | 0               | 0               | 0               | 18,360           | 18,360         | Internet         |
| 546004                                     | Maintenance Agreements              | 37,909          | 331             | 400             | 0                | (400)          |                  |
| 551001                                     | Office Equipment                    | 36,640          | 0               | 0               | 0                | 0              |                  |
| 552002                                     | Other Operating Expenses            | 388             | 0               | 0               | 0                | 0              |                  |
|  | <b>Total Operating Expenditures</b> | <b>144,309</b>  | <b>70,731</b>   | <b>103,080</b>  | <b>131,308</b>   | <b>28,228</b>  |                  |
| <b>603- Public Defender Administration</b> |                                     |                 |                 |                 |                  |                |                  |
| 564000                                     | Equipment                           | 145,051         | 0               | 50,000          | 50,000           | 0              | Network Upgrades |
|  | <b>Total Capital Expenditures</b>   | <b>145,051</b>  | <b>0</b>        | <b>50,000</b>   | <b>50,000</b>    | <b>0</b>       |                  |
|  | <b>Total Expenditures</b>           | <b>289,360</b>  | <b>70,731</b>   | <b>153,080</b>  | <b>181,308</b>   | <b>28,228</b>  |                  |



**Court Technology - State Attorney**

**Special Revenue Fund**

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

**Court Technology - Public Defender**

**Special Revenue Fund**

| Fund 1194<br>Div. 9101                     | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/( -) | Comments                                      |
|--|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Expenditures</b>                        |                                     |                    |                    |                     |                       |                   |   |
| <b>603- Public Defender Administration</b> |                                     |                    |                    |                     |                       |                   |   |
| 541002                                     | Communications Recurring            | 23,341             | 23,347             | 34,637              | 39,648                | 5,011             | Wireless Communications                       |
| 546004                                     | Maintenance Agreements              | 4,751              | 10,164             | 7,778               | 7,778                 | 0                 |   |
| 551000                                     | Office Supplies                     | 441                | 742                | 3,000               | 3,000                 | 0                 |   |
| 551001                                     | Office Equipment                    | 145                | 10,206             | 800                 | 800                   | 0                 |   |
| 552002                                     | Other Operating Expenses            | 0                  | 0                  | 0                   | 0                     | 0                 |   |
| 552006                                     | Data Processing Software            | 1,415              | 1,587              | 14,562              | 14,562                | 0                 | Research Software                             |
| 554000                                     | Books, Pub, Scubsrpt & Mmbshp       | 0                  | 5,978              | 0                   | 0                     | 0                 |   |
|  | <b>Total Operating Expenditures</b> | <b>30,093</b>      | <b>52,024</b>      | <b>60,777</b>       | <b>65,788</b>         | <b>5,011</b>      |   |
| 564002                                     | IT Equipment & Machinery            | 0                  | 0                  | 7,675               | 7,675                 | 0                 | Laptop, Smart-UPS, Desk Top Printers          |
|  | <b>Total Capital Expenditures</b>   | <b>0</b>           | <b>0</b>           | <b>7,675</b>        | <b>7,675</b>          | <b>0</b>          |   |
|  |                                     |                    |                    |                     |                       |                   | <b>Overall Expenditure Increase/Decrease:</b> |
|  | <b>Total Expenditures</b>           | <b>30,093</b>      | <b>52,024</b>      | <b>68,452</b>       | <b>73,463</b>         | <b>5,011</b>      | <b>7.32%</b>                                  |

| Fund 1194           |                                     | Actual         | Actual         | Adopted          | Tentative      | Changes          |   |
|---------------------|-------------------------------------|----------------|----------------|------------------|----------------|------------------|---|
| Div. 9105           | Description                         | FY 21-22       | FY 22-23       | FY 23-24         | FY 24-25       | + / (-)          | Comments  |
| <b>Expenditures</b> |                                     |                |                |                  |                |                  |   |
| 534006              | Other Contracted Services           | 0              | 0              | 500              | 500            | 0                |   |
| 541002              | Communications Recurring            | 0              | 0              | 1,900            | 1,900          | 0                |   |
| 546004              | Maintenance Agreements              | 0              | 0              | 2,600            | 2,600          | 0                |   |
| 551000              | Office Supplies                     | 0              | 0              | 700              | 700            | 0                |   |
|                     | <b>Total Operating Expenditures</b> | <b>0</b>       | <b>0</b>       | <b>5,700</b>     | <b>5,700</b>   | <b>0</b>         |   |
|                     | <b>Total Expenditures</b>           | <b>0</b>       | <b>0</b>       | <b>5,700</b>     | <b>5,700</b>   | <b>0</b>         | <b>Overall Expenditure Increase/Decrease: 0.00%</b>   |
| 598010              | Reserve for Contingency             | 0              | 0              | 656,109          | 217,091        | (439,018)        |   |
|                     | <b>Total Reserves</b>               | <b>0</b>       | <b>0</b>       | <b>656,109</b>   | <b>217,091</b> | <b>(439,018)</b> |   |
|                     | <b>Total Fund Expenditures</b>      | <b>449,536</b> | <b>261,674</b> | <b>1,223,596</b> | <b>925,817</b> | <b>(297,779)</b> | <b>Overall Expenditure Increase/Decrease: -24.34%</b> |

Juvenile Diversion

Special Revenue Fund

| Fund 1195<br>Div. 4900                     | Description                             | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments  |
|--|---|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues</b>                            |   |                    |                    |                     |                       |                |   |
| 359007                                     | Juvenile Assessment                     | 5,931              | 6,542              | 6,000               | 6,150                 | 150            |   |
| 359008                                     | Juvenile Alternatives                   | 5,931              | 6,542              | 6,000               | 6,150                 | 150            |   |
| 359009                                     | Teen Court                              | 5,949              | 6,562              | 6,000               | 6,150                 | 150            |   |
| 361100                                     | Interest                                | 68                 | 0                  | 40                  | 0                     | (40)           |   |
| <b>Total Fund Revenues</b>                 |   | <b>17,880</b>      | <b>19,646</b>      | <b>18,040</b>       | <b>18,450</b>         | <b>410</b>     | <b>Overall Revenue Increase/Decrease:<br/>2.27%</b>     |
| <b>Expenditures</b>                        |   |                    |                    |                     |                       |                |   |
| <b>719- Other Operating Court Costs</b>    |   |                    |                    |                     |                       |                |   |
| 549005                                     | Bank Analysis Fees                      | 8                  | 0                  | 10                  | 0                     | (10)           |   |
| <b>Total Operating Expenditures</b>        |   | <b>8</b>           | <b>0</b>           | <b>10</b>           | <b>0</b>              | <b>(10)</b>    |   |
| <b>581- Inter-Fund Group Transfers Out</b> |   |                    |                    |                     |                       |                |   |
| 591008                                     | Transfer to Court Innovations Fund 1197 | 16,436             | 21,101             | 18,030              | 18,450                | 420            |   |
| <b>Total Interfund Transfers</b>           |   | <b>16,436</b>      | <b>21,101</b>      | <b>18,030</b>       | <b>18,450</b>         | <b>420</b>     |   |
| <b>Total Fund Expenditures</b>             |   | <b>16,444</b>      | <b>21,101</b>      | <b>18,040</b>       | <b>18,450</b>         | <b>410</b>     | <b>Overall Expenditure Increase/Decrease:<br/>2.27%</b> |

**Description:**

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

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

| Fund 1196<br>Div. 9210                  | Description               | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+ / (-) | Comments   |
|---|---------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|--|
| <b>Revenues</b>                         |                           |                    |                    |                     |                       |                    |  |
| 359006                                  | Crime Prevention          | 29,472             | 32,078             | 29,000              | 29,000                | 0                  |  |
| 361100                                  | Interest                  | 368                | 2,403              | 150                 | 150                   | 0                  |  |
| 361201                                  | Fair Value of Investments | (629)              | 1,006              | 0                   | 0                     | 0                  |  |
| 399000                                  | Cash Carry Forward        | 0                  | 0                  | 100,244             | 118,591               | 18,347             |  |
| <b>Total Fund Revenues</b>              |                           | <b>29,210</b>      | <b>35,486</b>      | <b>129,394</b>      | <b>147,741</b>        | <b>18,347</b>      | <b>Overall Revenue Increase/Decrease:<br/>14.18%</b>     |
| <b>Expenditures</b>                     |                           |                    |                    |                     |                       |                    |  |
| <b>521- Law Enforcement</b>             |                           |                    |                    |                     |                       |                    |  |
| 531000                                  | Professional Services     | 30                 | 2                  | 100                 | 100                   | 0                  |  |
| 549005                                  | Bank Analysis Fees        | 40                 | 0                  | 100                 | 100                   | 0                  |  |
| 534006                                  | Other Contracted Services | 0                  | 41,000             | 0                   | 0                     | 0                  | Counseling   |
| <b>Total Operating Expenditures</b>     |                           | <b>70</b>          | <b>41,002</b>      | <b>200</b>          | <b>200</b>            | <b>0</b>           |  |
| 581004                                  | Aid to Other Governments  | 47,940             | 0                  | 30,000              | 0                     | (30,000)           | Epic Behavioral Health Care & Flagler PAL                |
| <b>Total Grant and Aid Expenditures</b> |                           | <b>47,940</b>      | <b>0</b>           | <b>30,000</b>       | <b>0</b>              | <b>(30,000)</b>    |  |
| 598010                                  | Reserve for Contingency   | 0                  | 0                  | 99,194              | 147,541               | 48,347             |  |
| <b>Total Reserves</b>                   |                           | <b>0</b>           | <b>0</b>           | <b>99,194</b>       | <b>147,541</b>        | <b>48,347</b>      |  |
| <b>Total Fund Expenditures</b>          |                           | <b>48,010</b>      | <b>41,002</b>      | <b>129,394</b>      | <b>147,741</b>        | <b>18,347</b>      | <b>Overall Expenditure Increase/Decrease:<br/>14.18%</b> |

**Description:**

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

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

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

**Court Innovations**

**Special Revenue Fund**

| <b>Fund 1197</b>                        |  | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|---|--|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 4903</b>                        | <b>Description</b>                         | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>                                     |
| <b>Revenues</b>                         |  |                 |                 |                 |                  |                |   |
| 359005                                  | Court Innovations                          | 17,783          | 19,676          | 18,000          | 18,300           | 300            |   |
| 361100                                  | Interest                                   | 41              | 0               | 55              | 20               | (35)           |   |
| 381000                                  | Interfund Transfer from General Fund       | 60,000          | 141,031         | 168,016         | 163,625          | (4,391)        |   |
| 381000                                  | Interfund Transfer from Juvenile Diversion | 16,436          | 21,101          | 18,030          | 18,450           | 420            |   |
| 381000                                  | Interfund Transfer from Legal Aid          | 1,424           | 1,352           | 0               | 0                | 0              |   |
| 381000                                  | Interfund Transfer from Law Library        | 161             | 8,119           | 4,598           | 4,610            | 12             |   |
| 399000                                  | Cash Carry Forward                         | 0               | 0               | 4,527           | 20,971           | 16,444         |   |
|   | <b>Total Fund Revenues</b>                 | <b>95,845</b>   | <b>191,278</b>  | <b>213,226</b>  | <b>225,976</b>   | <b>12,750</b>  | <b>Overall Revenue Increase/Decrease: 5.98%</b>     |
| <b>Expenditures</b>                     |  |                 |                 |                 |                  |                |   |
| <b>719- Other Operating Court Costs</b> |  |                 |                 |                 |                  |                |   |
| 512000                                  | Regular Salaries                           | 38,241          | 43,100          | 46,925          | 50,794           | 3,869          | 1.0 FTE with 3.9% COLA                              |
| 52XXXX                                  | Employee Benefits                          | 17,553          | 20,355          | 23,683          | 26,662           | 2,979          |   |
|   | <b>Total Personnel Expenditures</b>        | <b>55,794</b>   | <b>63,456</b>   | <b>70,608</b>   | <b>77,456</b>    | <b>6,848</b>   |   |
| 534006                                  | Other Contracted Services                  | 91,486          | 105,259         | 136,598         | 143,000          | 6,402          | Substance Testing, Drug Treatment Services          |
| 540000                                  | Travel Expenses                            | 0               | 0               | 2,500           | 2,000            | (500)          | NADCP Conference                                    |
| 541002                                  | Communications Recurring                   | 0               | 0               | 50              | 50               | 0              |   |
| 542000                                  | Postage                                    | 0               | 0               | 50              | 50               | 0              |   |
| 549005                                  | Bank Analysis Fees                         | 136             | 0               | 220             | 220              | 0              |   |
| 551000                                  | Office Supplies                            | 0               | 152             | 300             | 300              | 0              |   |
| 552002                                  | Other Operating Expenses                   | 1,210           | 1,349           | 1,300           | 1,300            | 0              | Screening Kits                                      |
| 554001                                  | Publications/Memberships                   | 0               | 50              | 100             | 100              | 0              |   |
| 555001                                  | Training and Educational Costs             | 0               | 0               | 500             | 500              | 0              |   |
| 555002                                  | Conference/Seminar Registration            | 0               | 0               | 1,000           | 1,000            | 0              |   |
|   | <b>Total Operating Expenditures</b>        | <b>92,832</b>   | <b>106,809</b>  | <b>142,618</b>  | <b>148,520</b>   | <b>5,902</b>   |   |
|   | <b>Total Fund Expenditures</b>             | <b>148,626</b>  | <b>170,265</b>  | <b>213,226</b>  | <b>225,976</b>   | <b>12,750</b>  | <b>Overall Expenditure Increase/Decrease: 5.98%</b> |

**Description:**

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

Teen Court

Special Revenue Fund

| Fund 1198<br>Div. 9003                  | Description                       | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments  |
|---|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues</b>                         |                                   |                    |                    |                     |                       |                |   |
| 359010                                  | Teen Court - 7/2005 \$3           | 19,474             | 21,408             | 19,500              | 20,500                | 1,000          |   |
| 361100                                  | Interest                          | 90                 | 0                  | 50                  | 50                    | 0              |   |
| 381000                                  | Interfund Transfer (General Fund) | 50,494             | 46,645             | 45,767              | 62,698                | 16,931         |   |
| 399000                                  | Cash Carry Forward                | 0                  | 0                  | 15,132              | 3,896                 | (11,236)       |   |
| <b>Total Fund Revenues</b>              |                                   | <b>70,058</b>      | <b>68,053</b>      | <b>80,449</b>       | <b>87,144</b>         | <b>6,695</b>   | <b>Overall Revenue Increase/Decrease: 8.32%</b>     |
| <b>Expenditures</b>                     |                                   |                    |                    |                     |                       |                |   |
| <b>719- Other Operating Court Costs</b> |                                   |                    |                    |                     |                       |                |   |
| 512000                                  | Regular Salaries                  | 43,372             | 45,706             | 48,360              | 51,875                | 3,515          | 1.0 FTE with 3.9% COLA                              |
| 52XXXX                                  | Employee Benefits                 | 18,524             | 20,871             | 23,989              | 26,894                | 2,905          |   |
| <b>Total Personnel Expenditures</b>     |                                   | <b>61,896</b>      | <b>66,577</b>      | <b>72,349</b>       | <b>78,769</b>         | <b>6,420</b>   |   |
| 534006                                  | Other Contracted Services         | 1,906              | 3,186              | 6,000               | 5,000                 | (1,000)        | Counseling and Substance Testing Services           |
| 564000                                  | Travel & Per Diem                 | 0                  | 244                | 500                 | 1,500                 | 1,000          |   |
| 542000                                  | Postage                           | 10                 | 14                 | 50                  | 50                    | 0              |   |
| 547000                                  | Printing & Binding                | 0                  | 0                  | 50                  | 50                    | 0              |   |
| 549005                                  | Bank Analysis Fees                | 72                 | 0                  | 75                  | 75                    | 0              |   |
| 551000                                  | Office Supplies                   | 294                | 121                | 175                 | 500                   | 325            |   |
| 551001                                  | Office Equipment                  | 52                 | 0                  | 0                   | 0                     | 0              |   |
| 554001                                  | Publications/Memberships          | 200                | 200                | 200                 | 200                   | 0              |   |
| 552002                                  | Other Operating Expenses          | 0                  | 35                 | 0                   | 0                     | 0              |   |
| 555001                                  | Education/Training                | 0                  | 0                  | 550                 | 0                     | (550)          |   |
| 555002                                  | Conference & Seminar Registration | 0                  | 50                 | 500                 | 1,000                 | 500            |   |
| <b>Total Operating Expenditures</b>     |                                   | <b>2,533</b>       | <b>3,849</b>       | <b>8,100</b>        | <b>8,375</b>          | <b>275</b>     |   |
| <b>Total Fund Expenditures</b>          |                                   | <b>64,429</b>      | <b>70,426</b>      | <b>80,449</b>       | <b>87,144</b>         | <b>6,695</b>   | <b>Overall Expenditure Increase/Decrease: 8.32%</b> |

**Description:**

Pursuant to § 938.19, Florida Statutes, and § 10-33(2), Flagler County Code Of Ordinances, a court cost of \$3.00 is assessed in certain cases to aid in the funding of Teen Court, a juvenile diversion program. Funds may not be expended without the consent of the Chief Judge or his/her designee, or the Court Administrator. Unexpended funds at year-end, if any, remain in this fund and roll over to the next year.

# Tourist Development Summary

# Special Revenue Fund

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

Tourist Development  
5.475 FTE

**Tourist Development - Capital Projects**

**Special Revenue Fund**

| <b>Fund 1109</b>                          |                                     | <b>Actual</b>   | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b>   |  |
|---|-------------------------------------|-----------------|------------------|------------------|------------------|------------------|--|
| <b>Div. 4700</b>                          | <b>Description</b>                  | <b>FY 21-22</b> | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>FY 24-25</b>  | <b>+ / (-)</b>   | <b>Comments</b>                                      |
| <b>Revenues</b>                           |                                     |                 |                  |                  |                  |                  |  |
| 312101                                    | Tourist Dev Tax - Sales, Use & Fuel | 886,443         | 917,512          | 850,000          | 880,000          | 30,000           | Local Option Tourist Tax Levy is 5% (20% Allocation) |
| 361100                                    | Interest                            | 11,652          | 126,228          | 15,000           | 75,000           | 60,000           |  |
| 361201                                    | Fair Value of Investments           | (29,648)        | 47,233           | 0                | 0                | 0                |  |
| 386702                                    | Excess Fees - Tax Collector         | 7,423           | 6,419            | 0                | 5,000            | 5,000            |  |
| 399000                                    | Cash Carry Forward                  | 0               | 0                | 4,057,682        | 5,178,778        | 1,121,096        |  |
|   | <b>Total Fund Revenues</b>          | <b>875,871</b>  | <b>1,097,392</b> | <b>4,922,682</b> | <b>6,138,778</b> | <b>1,216,096</b> | <b>Overall Revenue Increase/Decrease: 24.70%</b>     |
| <b>Expenditures</b>                       |                                     |                 |                  |                  |                  |                  |  |
| <b>575- Special Recreation Facilities</b> |                                     |                 |                  |                  |                  |                  |  |
| 531000                                    | Professional Services               | 1,012           | 111              | 2,500            | 2,500            | 0                |  |
| 534008                                    | Comm Fees - Tax Collector           | 26,593          | 27,614           | 25,500           | 26,400           | 900              | Tax Collector Commissions                            |
| 549005                                    | Bank Analysis Fees                  | 56              | 0                | 2,500            | 2,500            | 0                |  |
|   | <b>Total Operating Expenditures</b> | <b>27,661</b>   | <b>27,725</b>    | <b>30,500</b>    | <b>31,400</b>    | <b>900</b>       |  |
| <b>573- Cultural Services</b>             |                                     |                 |                  |                  |                  |                  |  |
| 581004                                    | Aid to Other Govts                  | 59,564          | 0                | 0                | 0                | 0                |  |
|   | <b>Total Award Expenditures</b>     | <b>59,564</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |  |
| 598020                                    | Designated for Future Use           | 0               | 0                | 4,892,182        | 6,107,378        | 1,215,196        | \$1.6 Million for Visitor Center                     |
|   | <b>Total Reserves</b>               | <b>0</b>        | <b>0</b>         | <b>4,892,182</b> | <b>6,107,378</b> | <b>1,215,196</b> |  |
|   | <b>Total Fund Expenditures</b>      | <b>87,225</b>   | <b>27,725</b>    | <b>4,922,682</b> | <b>6,138,778</b> | <b>1,216,096</b> | <b>Overall Expenditure Increase/Decrease: 24.70%</b> |



**Tourist Development - Operating: Promos & Advertising**

**Special Revenue Fund**

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

(continued on next page)

**Tourist Development - Operating: Promos & Advertising**

**Special Revenue Fund**

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

**Tourist Development - Beach Restoration**

**Special Revenue Fund**

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

Opioid Settlement

Special Revenue Fund

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

# Environmentally Sensitive Lands - Summary

# Special Revenue Fund

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

**Environmentally Sensitive Lands (Old Fund)**

**Special Revenue Fund**

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

**Description:**

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

**Environmentally Sensitive Lands**

**Special Revenue Fund**

| Fund 1119<br>Div. 6001                            | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-   | Comments   |
|---|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Revenues</b>                                   |                                     |                    |                    |                     |                       |                  |  |
| 311000  | Ad Valorem Taxes                    | 1,276,764          | 1,504,370          | 1,717,554           | 1,956,802             | 239,248          | 0.1250 Mills   |
| 311001  | Ad Valorem Taxes/Delinquent Taxes   | 17,324             | 22,581             | 0                   | 0                     | 0                |  |
| 361100  | Interest                            | 16,553             | 192,643            | 2,000               | 150,000               | 148,000          |  |
| 361201  | Fair Value of Investment            | (41,747)           | 65,384             | 0                   | 0                     | 0                |  |
| 399000  | Cash Carry Forward                  | 0                  | 0                  | 6,420,930           | 8,627,357             | 2,206,427        | <b>Overall Revenue Increase/Decrease:</b>                |
|   | <b>Total Revenues</b>               | <b>1,268,894</b>   | <b>1,784,978</b>   | <b>8,140,484</b>    | <b>10,734,159</b>     | <b>2,593,675</b> | <b>31.86%</b>  |
| <b>Expenditures</b>                               |                                     |                    |                    |                     |                       |                  |  |
| <b>537- Conservation and Resources Management</b> |                                     |                    |                    |                     |                       |                  |  |
| 531000  | Professional Services               | 8,993              | 156                | 38,500              | 24,000                | (14,500)         | Appraisals & Fees  |
| 549005  | Bank Analysis Fees                  | 570                | 0                  | 500                 | 500                   | 0                |  |
|   | <b>Total Operating Expenditures</b> | <b>9,564</b>       | <b>156</b>         | <b>39,000</b>       | <b>24,500</b>         | <b>(14,500)</b>  |  |
| 598020  | Reserve for Future Use              | 0                  | 0                  | 8,101,484           | 10,709,659            | 2,608,175        |  |
|   | <b>Total Reserves</b>               | <b>0</b>           | <b>0</b>           | <b>8,101,484</b>    | <b>10,709,659</b>     | <b>2,608,175</b> |  |
|   | <b>Total Expenditures</b>           | <b>9,564</b>       | <b>156</b>         | <b>8,140,484</b>    | <b>10,734,159</b>     | <b>2,593,675</b> | <b>Overall Expenditure Increase/Decrease:<br/>31.86%</b> |

**Description:**

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

| Fund 1120       |                                | Actual    | Actual   | Adopted       | Tentative     | Changes     |  |
|-----------------|--------------------------------|-----------|----------|---------------|---------------|-------------|--|
| Div. 5000       | Description                    | FY 21-22  | FY 22-23 | FY 23-24      | FY 24-25      | + / (-)     | Comments   |
| <b>Revenues</b> |                                |           |          |               |               |             |  |
| 361100          | Interest                       | 58        | 0        | 50            | 50            | 0           |  |
| 399000          | Cash Carry Forward             | 0         | 0        | 22,286        | 22,236        | (50)        |  |
|                 | <b>Total Fund Revenues</b>     | <b>58</b> | <b>0</b> | <b>22,336</b> | <b>22,286</b> | <b>(50)</b> | <b>Overall Revenue Increase/Decrease: -0.22%</b>     |
| <b>Reserves</b> |                                |           |          |               |               |             |  |
| 598010          | Reserve for Contingency        | 0         | 0        | 22,336        | 22,286        | (50)        |  |
|                 | <b>Total Reserves</b>          | <b>0</b>  | <b>0</b> | <b>22,336</b> | <b>22,286</b> | <b>(50)</b> |  |
|                 | <b>Total Fund Expenditures</b> | <b>0</b>  | <b>0</b> | <b>22,336</b> | <b>22,286</b> | <b>(50)</b> | <b>Overall Expenditure Increase/Decrease: -0.22%</b> |

**Description:**

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

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



# Culture & Recreation Impact Fees - Summary

# Special Revenue Fund

| Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/( -) | Comments  |
|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Revenues</b>                     |                    |                    |                     |                       |                   |   |
| Interest                            | 60,608             | 445,451            | 65,850              | 81,240                | 15,390            |   |
| Recreation Impact Fee               | 266,458            | 3,222              | 75,585              | 87,600                | 12,015            |   |
| Cash Carry Forward                  | 0                  | 0                  | 758,163             | 587,880               | (170,283)         |   |
| <b>Total Fund Revenues</b>          | <b>327,066</b>     | <b>448,673</b>     | <b>899,598</b>      | <b>756,720</b>        | <b>(142,878)</b>  | <b>Overall Revenue Increase/Decrease:<br/>-15.88%</b>     |
| <b>Expenditures</b>                 |                    |                    |                     |                       |                   |   |
| Impact Fee - Park D1 (Fund 1121)    | 0                  | 0                  | 83,910              | 120,961               | 37,051            |   |
| Impact Fee - Park D2 (Fund 1122)    | 0                  | 0                  | 14,787              | 17,424                | 2,637             |   |
| Impact Fee - Park D3 (Fund 1123)    | 0                  | 0                  | 49,193              | 64,728                | 15,535            |   |
| Impact Fee - Park D4 (Fund 1124)    | 0                  | 0                  | 67,705              | 84,422                | 16,717            |   |
| Parks Impact Fee Zone 1 (Fund 1132) | 55,900             | 741                | 205,911             | 137,450               | (68,461)          |   |
| Parks Impact Fee Zone 2 (Fund 1133) | 48                 | 1                  | 7,804               | 38,970                | 31,166            |   |
| Parks Impact Fee Zone 3 (Fund 1134) | 77                 | 5                  | 179,296             | 175,892               | (3,404)           |   |
| Parks Impact Fee Zone 4 (Fund 1135) | 56                 | 3                  | 644                 | 0                     | (644)             |   |
| Library Trust (Fund 1159)           | 0                  | 0                  | 290,348             | 116,873               | (173,475)         |   |
| <b>Total Fund Expenditures</b>      | <b>56,080</b>      | <b>750</b>         | <b>899,598</b>      | <b>756,720</b>        | <b>(142,878)</b>  | <b>Overall Expenditure Increase/Decrease:<br/>-15.88%</b> |
| <b>Revenues vs. Expenditures</b>    | <b>270,986</b>     | <b>447,923</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>          |   |

### Brief Overview

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

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

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

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

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

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

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

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

### Authorized Uses

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

Park Impact Fee D1

Special Revenue Fund

| Fund 1121<br>Div. 6001              | Description               | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-  | Comments   |
|-------------------------------------|---------------------------|--------------------|--------------------|---------------------|-----------------------|-----------------|--|
| <b>Revenues</b>                     |                           |                    |                    |                     |                       |                 |  |
| 361100                              | Interest                  | 19                 | 0                  | 30                  | 100                   | 70              |  |
| 324610                              | Impact Fee-Resi-Cultr Rec | 23,885             | 0                  | 30,000              | 30,000                | 0               |  |
| 399000                              | Cash Carry Forward        | 0                  | 0                  | 53,880              | 90,861                | 36,981          |  |
| <b>Total Fund Revenues</b>          |                           | <b>23,904</b>      | <b>0</b>           | <b>83,910</b>       | <b>120,961</b>        | <b>37,051</b>   | <b>Overall Revenue Increase/Decrease:<br/>44.16%</b>     |
| <b>Expenditures</b>                 |                           |                    |                    |                     |                       |                 |  |
| <b>572- Parks and Recreation</b>    |                           |                    |                    |                     |                       |                 |  |
| 531000                              | Professional Services     | 0                  | 0                  | 50                  | 100                   | 50              |  |
| 549005                              | Bank Analysis Fees        | 0                  | 0                  | 50                  | 0                     | (50)            |  |
| <b>Total Operating Expenditures</b> |                           | <b>0</b>           | <b>0</b>           | <b>100</b>          | <b>100</b>            | <b>0</b>        |  |
| 563000                              | Infrastructure            | 0                  | 0                  | 0                   | 62,550                | 62,550          | Bing's Master Plan Improvements                          |
| <b>Total Capital Expenditures</b>   |                           | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>62,550</b>         | <b>62,550</b>   |  |
| 598020                              | Reserve - Future Use      | 0                  | 0                  | 83,810              | 58,311                | (25,499)        |  |
| <b>Total Reserves</b>               |                           | <b>0</b>           | <b>0</b>           | <b>83,810</b>       | <b>58,311</b>         | <b>(25,499)</b> |  |
| <b>Total Fund Expenditures</b>      |                           | <b>0</b>           | <b>0</b>           | <b>83,910</b>       | <b>120,961</b>        | <b>37,051</b>   | <b>Overall Expenditure Increase/Decrease:<br/>44.16%</b> |

Park Impact Fee D2

Special Revenue Fund

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

Park Impact Fee D3

Special Revenue Fund

| Fund 1123<br>Div. 6001              | Description                       | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-  | Comments   |
|-------------------------------------|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|-----------------|--|
| <b>Revenues</b>                     |                                   |                    |                    |                     |                       |                 |  |
| 361100                              | Interest                          | 21                 | 0                  | 30                  | 30                    | 0               |  |
| 324610                              | Impact Fee-Resi-Cultr Rec         | 19,167             | 0                  | 15,000              | 15,000                | 0               |  |
| 399000                              | Cash Carry Forward                | 0                  | 0                  | 34,163              | 49,698                | 15,535          |  |
| <b>Total Fund Revenues</b>          |                                   | <b>19,188</b>      | <b>0</b>           | <b>49,193</b>       | <b>64,728</b>         | <b>15,535</b>   | <b>Overall Revenue Increase/Decrease:<br/>31.58%</b>     |
| <b>Expenditures</b>                 |                                   |                    |                    |                     |                       |                 |  |
| <b>572- Parks and Recreation</b>    |                                   |                    |                    |                     |                       |                 |  |
| 531000                              | Professional Services             | 0                  | 0                  | 50                  | 0                     | (50)            |  |
| 549005                              | Bank Analysis Fees                | 0                  | 0                  | 50                  | 0                     | (50)            |  |
| <b>Total Operating Expenditures</b> |                                   | <b>0</b>           | <b>0</b>           | <b>100</b>          | <b>0</b>              | <b>(100)</b>    |  |
| 564000                              | Infrastructure                    | 0                  | 0                  |                     | 64,728                | 64,728          | 4-H Barns  |
| <b>Total Reserves</b>               |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>64,728</b>         | <b>64,728</b>   |  |
| 598020                              | Reserve for Future Capital Outlay | 0                  | 0                  | 49,093              | 0                     | (49,093)        |  |
| <b>Total Reserves</b>               |                                   | <b>0</b>           | <b>0</b>           | <b>49,093</b>       | <b>0</b>              | <b>(49,093)</b> |  |
| <b>Total Fund Expenditures</b>      |                                   | <b>0</b>           | <b>0</b>           | <b>49,193</b>       | <b>64,728</b>         | <b>15,535</b>   | <b>Overall Expenditure Increase/Decrease:<br/>31.58%</b> |

Park Impact Fee D4

Special Revenue Fund

| Fund 1124<br>Div. 6001              | Description                  | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-  | Comments   |
|-------------------------------------|------------------------------|--------------------|--------------------|---------------------|-----------------------|-----------------|--|
| <b>Revenues</b>                     |                              |                    |                    |                     |                       |                 |  |
| 361100                              | Interest                     | 14                 | 0                  | 30                  | 1,000                 | 970             |  |
| 324610                              | Impact Fee-Resi-Cultr Rec    | 19,685             | 0                  | 25,000              | 37,000                | 12,000          |  |
| 399000                              | Cash Carry Forward           | 0                  | 0                  | 42,675              | 46,422                | 3,747           |  |
| <b>Total Fund Revenues</b>          |                              | <b>19,699</b>      | <b>0</b>           | <b>67,705</b>       | <b>84,422</b>         | <b>16,717</b>   | <b>Overall Revenue Increase/Decrease:<br/>24.69%</b>     |
| <b>Expenditures</b>                 |                              |                    |                    |                     |                       |                 |  |
| <b>572- Parks and Recreation</b>    |                              |                    |                    |                     |                       |                 |  |
| 531000                              | Professional Services        | 0                  | 0                  | 50                  | 100                   | 50              |  |
| 549005                              | Bank Analysis Fees           | 0                  | 0                  | 50                  | 0                     | (50)            |  |
| <b>Total Operating Expenditures</b> |                              | <b>0</b>           | <b>0</b>           | <b>100</b>          | <b>100</b>            | <b>0</b>        |  |
| 563000                              | Improvements other than bldg | 0                  | 0                  | 59,481              | 0                     | (59,481)        | Bull Creek Pavilion & Concession Stand (split funded)    |
| <b>Total Capital Expenditures</b>   |                              | <b>0</b>           | <b>0</b>           | <b>59,481</b>       | <b>0</b>              | <b>(59,481)</b> |  |
| 598020                              | Reserve - Future Use         | 0                  | 0                  | 8,124               | 84,322                | 76,198          |  |
| <b>Total Reserves</b>               |                              | <b>0</b>           | <b>0</b>           | <b>8,124</b>        | <b>84,322</b>         | <b>76,198</b>   |  |
| <b>Total Fund Expenditures</b>      |                              | <b>0</b>           | <b>0</b>           | <b>67,705</b>       | <b>84,422</b>         | <b>16,717</b>   | <b>Overall Expenditure Increase/Decrease:<br/>24.69%</b> |

**Park Impact Fee Zone 1**

**Special Revenue Fund**

| <b>Fund 1132</b>                    |                                   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>   |   |
|-------------------------------------|-----------------------------------|-----------------|-----------------|-----------------|------------------|------------------|---|
| <b>Div. 4900</b>                    | <b>Description</b>                | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b>   | <b>Comments</b>                               |
| <b>Revenues</b>                     |                                   |                 |                 |                 |                  |                  |   |
| 361100                              | Interest                          | 1,141           | 14,278          | 100             | 5,000            | 4,900            |   |
| 324610                              | Zone 1 - Recreation Impact Fee    | 144,087         | (146)           | 0               | 0                | 0                | New Impact Fee Funds                          |
| 399000                              | Cash Carry Forward                | 0               | 0               | 205,811         | 132,450          | (73,361)         |   |
| <b>Total Fund Revenues</b>          |                                   | <b>145,228</b>  | <b>14,132</b>   | <b>205,911</b>  | <b>137,450</b>   | <b>(68,461)</b>  | <b>-33.25%</b>                                |
| <b>Expenditures</b>                 |                                   |                 |                 |                 |                  |                  |   |
| <b>572- Parks and Recreation</b>    |                                   |                 |                 |                 |                  |                  |   |
| 531000                              | Professional Services             | 83              | 10              | 75              | 0                | (75)             |   |
| 549005                              | Bank Analysis Fees                | 56              | 0               | 75              | 0                | (75)             |   |
| <b>Total Operating Expenditures</b> |                                   | <b>139</b>      | <b>10</b>       | <b>150</b>      | <b>0</b>         | <b>(150)</b>     |   |
| 563000                              | Infrastructure                    | 55,761          | 731             | 0               | 137,450          | 137,450          | Bing's Master Plan Improvements               |
| <b>Total Capital Expenditures</b>   |                                   | <b>55,761</b>   | <b>731</b>      | <b>0</b>        | <b>137,450</b>   | <b>137,450</b>   |   |
| 598040                              | Reserve for Future Capital Outlay | 0               | 0               | 205,761         | 0                | (205,761)        |   |
| <b>Total Reserves</b>               |                                   | <b>0</b>        | <b>0</b>        | <b>205,761</b>  | <b>0</b>         | <b>(205,761)</b> |   |
| <b>Total Fund Expenditures</b>      |                                   | <b>55,900</b>   | <b>741</b>      | <b>205,911</b>  | <b>137,450</b>   | <b>(68,461)</b>  | <b>-33.25%</b>                                |
|                                     |                                   |                 |                 |                 |                  |                  | <b>Overall Expenditure Increase/Decrease:</b> |

Park Impact Fee Zone 2

Special Revenue Fund

| Fund 1133<br>Div. 4900              | Description                       | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments  |
|-------------------------------------|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues</b>                     |                                   |                    |                    |                     |                       |                |   |
| 361100                              | Interest                          | 100                | 1,127              | 100                 | 100                   | 0              |   |
| 324610                              | Zone 2 - Recreation Impact Fee    | 7,676              | 0                  | 0                   | 0                     | 0              |   |
| 399000                              | Cash Carry Forward                | 0                  | 0                  | 7,704               | 38,870                | 31,166         |   |
| <b>Total Fund Revenues</b>          |                                   | <b>7,776</b>       | <b>1,127</b>       | <b>7,804</b>        | <b>38,970</b>         | <b>31,166</b>  | <b>Overall Revenue Increase/Decrease:<br/>399.36%</b>     |
| <b>Expenditures</b>                 |                                   |                    |                    |                     |                       |                |   |
| <b>572- Parks and Recreation</b>    |                                   |                    |                    |                     |                       |                |   |
| 531000                              | Professional Services             | 8                  | 1                  | 25                  | 0                     | (25)           |   |
| 549005                              | Bank Analysis Fees                | 40                 | 0                  | 50                  | 0                     | (50)           |   |
| <b>Total Operating Expenditures</b> |                                   | <b>48</b>          | <b>1</b>           | <b>75</b>           | <b>0</b>              | <b>(75)</b>    |   |
| 563000                              | Infrastructure                    | 0                  | 0                  | 0                   | 38,970                | 38,970         | Princess Place Disc Golf                                  |
| <b>Total Capital Expenditures</b>   |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>38,970</b>         | <b>38,970</b>  |   |
| 598040                              | Reserve for Future Capital Outlay | 0                  | 0                  | 7,729               | 0                     | (7,729)        |   |
| <b>Total Reserves</b>               |                                   | <b>0</b>           | <b>0</b>           | <b>7,729</b>        | <b>0</b>              | <b>(7,729)</b> |   |
| <b>Total Fund Expenditures</b>      |                                   | <b>48</b>          | <b>1</b>           | <b>7,804</b>        | <b>38,970</b>         | <b>31,166</b>  | <b>Overall Expenditure Increase/Decrease:<br/>399.36%</b> |

Park Impact Fee Zone 3

Special Revenue Fund

| Fund 1134<br>Div. 4900              | Description                       | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-   | Comments   |
|-------------------------------------|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Revenues</b>                     |                                   |                    |                    |                     |                       |                  |  |
| 361100                              | Interest                          | 489                | 6,027              | 250                 | 5,000                 | 4,750            |  |
| 324610                              | Zone 3 - Recreation Impact Fee    | 23,445             | 0                  | 0                   | 0                     | 0                |  |
| 399000                              | Cash Carry Forward                | 0                  | 0                  | 179,046             | 170,892               | (8,154)          |  |
| <b>Total Fund Revenues</b>          |                                   | <b>23,934</b>      | <b>6,027</b>       | <b>179,296</b>      | <b>175,892</b>        | <b>(3,404)</b>   | <b>Overall Revenue Increase/Decrease:<br/>-1.90%</b>     |
| <b>Expenditures</b>                 |                                   |                    |                    |                     |                       |                  |  |
| <b>572- Parks and Recreation</b>    |                                   |                    |                    |                     |                       |                  |  |
| 531000                              | Professional Services             | 37                 | 5                  | 50                  | 0                     | (50)             |  |
| 549005                              | Bank Analysis Fees                | 40                 | 0                  | 100                 | 0                     | (100)            |  |
| <b>Total Operating Expenditures</b> |                                   | <b>77</b>          | <b>5</b>           | <b>150</b>          | <b>0</b>              | <b>(150)</b>     |  |
| 563000                              | Infrastructure                    | 0                  | 0                  | 0                   | 175,892               | 175,892          | 4-H Barns  |
| <b>Total Capital</b>                |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>175,892</b>        | <b>175,892</b>   |  |
| 598040                              | Reserve for Future Capital Outlay | 0                  | 0                  | 179,146             | 0                     | (179,146)        |  |
| <b>Total Reserves</b>               |                                   | <b>0</b>           | <b>0</b>           | <b>179,146</b>      | <b>0</b>              | <b>(179,146)</b> |  |
| <b>Total Fund Expenditures</b>      |                                   | <b>77</b>          | <b>5</b>           | <b>179,296</b>      | <b>175,892</b>        | <b>(3,404)</b>   | <b>Overall Expenditure Increase/Decrease:<br/>-1.90%</b> |



Park Impact Fee Zone 4

Special Revenue Fund

| Fund 1135<br>Div. 4900              | Description                       | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments   |
|-------------------------------------|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|--|
| <b>Revenues</b>                     |                                   |                    |                    |                     |                       |                |  |
| 361100                              | Interest                          | 334                | 3,708              | 300                 | 0                     | (300)          |  |
| 324610                              | Zone 4 - Recreation Impact Fee    | 24,809             | 268                | 0                   | 0                     | 0              |  |
| 399000                              | Cash Carry Forward                | 0                  | 0                  | 344                 | 0                     | (344)          |  |
| <b>Total Fund Revenues</b>          |                                   | <b>25,143</b>      | <b>3,976</b>       | <b>644</b>          | <b>0</b>              | <b>(644)</b>   | <b>Overall Revenue Increase/Decrease: -100.00%</b>     |
| <b>Expenditures</b>                 |                                   |                    |                    |                     |                       |                |  |
| <b>572- Parks and Recreation</b>    |                                   |                    |                    |                     |                       |                |  |
| 531000                              | Professional Services             | 16                 | 3                  | 25                  | 0                     | (25)           |  |
| 549005                              | Bank Analysis Fees                | 40                 | 0                  | 100                 | 0                     | (100)          |  |
| <b>Total Operating Expenditures</b> |                                   | <b>56</b>          | <b>3</b>           | <b>125</b>          | <b>0</b>              | <b>(125)</b>   |  |
| 563000                              | Infrastructure                    | 0                  | 0                  | 519                 | 0                     | (519)          | Bull Creek Pavilion & Concession Stand (split funded)  |
| <b>Total Capital Expenditures</b>   |                                   | <b>0</b>           | <b>0</b>           | <b>519</b>          | <b>0</b>              | <b>(519)</b>   |  |
| 598040                              | Reserve for Future Capital Outlay | 0                  | 0                  | 0                   | 0                     | 0              |  |
| <b>Total Reserves</b>               |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>       |  |
| <b>Total Fund Expenditures</b>      |                                   | <b>56</b>          | <b>3</b>           | <b>644</b>          | <b>0</b>              | <b>(644)</b>   | <b>Overall Expenditure Increase/Decrease: -100.00%</b> |

**Library Trust Impact Fee**

**Special Revenue Fund**

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

# Transportation Impact Fees - Summary

# Special Revenue Fund

| Description                              | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/( -) | Comments  |
|--|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Revenues</b>                          |                    |                    |                     |                       |                   |   |
| Impact Fees                              | 315,923            | 1,009,110          | 270,000             | 325,000               | 55,000            |   |
| Interest                                 | (9,852)            | 141,873            | 8,700               | 69,000                | 60,300            |   |
| Cash Carry Forward                       | 0                  | 0                  | 741,350             | 2,461,984             | 1,720,634         |   |
| <b>Total Fund Revenues</b>               | <b>306,071</b>     | <b>1,150,984</b>   | <b>1,020,050</b>    | <b>2,855,984</b>      | <b>1,835,934</b>  | <b>Overall Revenue Increase/Decrease:<br/>179.98%</b>     |
| <b>Expenditures</b>                      |                    |                    |                     |                       |                   |   |
| Trans. Impact Fee - Old East (Fund 1130) | 22,402             | 236,239            | 9,519               | 981,344               | 971,825           |   |
| Trans. Impact Fee - West (Fund 1131)     | 80                 | 4                  | 99,436              | 109,757               | 10,321            |   |
| Trans. Impact Fee - East New (Fund 1137) | 288                | 1,711              | 79,511              | 199,366               | 119,855           |   |
| Trans. Impact Fee - D1 (Fund 1154)       | 0                  | 0                  | 611,165             | 905,833               | 294,668           |   |
| Trans. Impact Fee - D2 (Fund 1155)       | 0                  | 0                  | 220,419             | 659,684               | 439,265           |   |
| <b>Total Fund Expenditures</b>           | <b>22,769</b>      | <b>237,954</b>     | <b>1,020,050</b>    | <b>2,855,984</b>      | <b>1,835,934</b>  | <b>Overall Expenditure Increase/Decrease:<br/>179.98%</b> |
| <b>Revenues vs. Expenditures</b>         | <b>283,302</b>     | <b>913,030</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>          |   |

### Brief Overview

There is hereby established the county transportation facilities impact fee ordinance trust fund for the purpose of ensuring that the fees collected pursuant to this article are designated for the accommodation of impacts reasonably attributable to the proposed land development activity.

For the purpose of ensuring that fee payers receive sufficient benefit for fees paid, three transportation impact fee districts are established. The road construction districts are:

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

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

### Authorized Uses

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

Transportation Impact Fee East - Old East

Special Revenue Fund

| Fund 1130<br>Div. 0821                 | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments  |
|--|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues</b>                        |                                     |                    |                    |                     |                       |                |   |
| 337403                                 | LG Grt - Trans City of Bunnell      | 0                  | 482,119            | 0                   | 0                     | 0              |   |
| 361100                                 | Interest                            | 7,186              | 67,595             | 6,000               | 40,000                | 34,000         |   |
| 361201                                 | Fair Value of Investments           | (18,454)           | 27,690             | 0                   | 0                     | 0              |   |
| 399000                                 | Cash Carry Forward                  | 0                  | 0                  | 3,519               | 941,344               | 937,825        |   |
| <b>Total Fund Revenues</b>             |                                     | <b>(11,268)</b>    | <b>577,404</b>     | <b>9,519</b>        | <b>981,344</b>        | <b>971,825</b> | <b>Overall Revenue Increase/Decrease:<br/>10209.32%</b>     |
| <b>Expenditures</b>                    |                                     |                    |                    |                     |                       |                |   |
| <b>541- Road and Street Facilities</b> |                                     |                    |                    |                     |                       |                |   |
| 531000                                 | Professional Services               | 22,338             | 69                 | 2,000               | 2,100                 | 100            |   |
| 549005                                 | Bank Analysis Fees                  | 64                 | 0                  | 100                 | 0                     | (100)          |   |
| <b>Total Operating Expenditures</b>    |                                     | <b>22,402</b>      | <b>69</b>          | <b>2,100</b>        | <b>2,100</b>          | <b>0</b>       |   |
| 563000                                 | Infrastructure                      | 0                  | 236,170            | 0                   | 0                     | 0              |   |
| <b>Total Capital Expenditures</b>      |                                     | <b>0</b>           | <b>236,170</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>       |   |
| 598020                                 | Reserve - Designated for Future Use | 0                  | 0                  | 7,419               | 737,146               | 729,727        |   |
| 598020                                 | Reserve - Future Use (Restricted)   | 0                  | 0                  | 0                   | 242,098               | 242,098        |   |
| <b>Total Reserves</b>                  |                                     | <b>0</b>           | <b>0</b>           | <b>7,419</b>        | <b>979,244</b>        | <b>971,825</b> |   |
| <b>Total Fund Expenditures</b>         |                                     | <b>22,402</b>      | <b>236,239</b>     | <b>9,519</b>        | <b>981,344</b>        | <b>971,825</b> | <b>Overall Expenditure Increase/Decrease:<br/>10209.32%</b> |

**Description:**

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

**Transportation Impact Fee - West**

**Special Revenue Fund**

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

Transportation Impact Fee - East New

Special Revenue Fund

| Fund 1137                              |                                   | Actual         | Actual        | Adopted       | Tentative      | Changes        |   |
|--|-----------------------------------|----------------|---------------|---------------|----------------|----------------|---|
| Div. 0821                              |                                   | FY 21-22       | FY 22-23      | FY 23-24      | FY 24-25       | +/-            | Comments  |
| Description                            |                                   |                |               |               |                |                |   |
| <b>Revenues</b>                        |                                   |                |               |               |                |                |   |
| 361100                                 | Interest                          | 2,597          | 25,345        | 1,400         | 5,000          | 3,600          |   |
| 361201                                 | Fair Value Investments            | (6,732)        | 9,814         | 0             | 0              | 0              |   |
| 399000                                 | Cash Carry Forward                | 0              | 0             | 78,111        | 194,366        | 116,255        |   |
| <b>Total Fund Revenues</b>             |                                   | <b>(4,135)</b> | <b>35,159</b> | <b>79,511</b> | <b>199,366</b> | <b>119,855</b> | <b>Overall Revenue Increase/Decrease: 150.74%</b>     |
| <b>Expenditures</b>                    |                                   |                |               |               |                |                |   |
| <b>541- Road and Street Facilities</b> |                                   |                |               |               |                |                |   |
| 531000                                 | Professional Services             | 288            | 25            | 400           | 500            | 100            |   |
| 549005                                 | Bank Analysis Fees                | 0              | 40            | 100           | 0              | (100)          |   |
| <b>Total Operating Expenditures</b>    |                                   | <b>288</b>     | <b>65</b>     | <b>500</b>    | <b>500</b>     | <b>0</b>       |   |
| 563000                                 | Infrastructure                    | 0              | 1,646         | 0             | 0              | 0              |   |
| <b>Total Capital Expenditures</b>      |                                   | <b>0</b>       | <b>1,646</b>  | <b>0</b>      | <b>0</b>       | <b>0</b>       |   |
| 598040                                 | Reserve - Future Capital Projects | 0              | 0             | 79,011        | 198,866        | 119,855        |   |
| <b>Total Reserves</b>                  |                                   | <b>0</b>       | <b>0</b>      | <b>79,011</b> | <b>198,866</b> | <b>119,855</b> |   |
| <b>Total Fund Expenditures</b>         |                                   | <b>288</b>     | <b>1,711</b>  | <b>79,511</b> | <b>199,366</b> | <b>119,855</b> | <b>Overall Expenditure Increase/Decrease: 150.74%</b> |

**Transportation Impact Fee - D1**

**Special Revenue Fund**

| Fund 1154                              |                                   | Actual         | Actual         | Adopted        | Tentative      | Changes        |  |
|--|-----------------------------------|----------------|----------------|----------------|----------------|----------------|--|
| Div. 0821                              |                                   | FY 21-22       | FY 22-23       | FY 23-24       | FY 24-25       | + / (-)        | Comments   |
| <b>Revenues</b>                        |                                   |                |                |                |                |                |  |
| 324310                                 | Impact Fees- Resi- Transport      | 234,805        | 206,693        | 200,000        | 210,000        | 10,000         |  |
| 324320                                 | Impact Fee- Comm- Transport       | 0              | 1,504          | 0              | 0              | 0              |  |
| 361100                                 | Interest                          | 360            | 8,446          | 1,000          | 9,000          | 8,000          |  |
| 361201                                 | Fair Value Investments            | (793)          | 2,318          | 0              | 1,000          | 1,000          |  |
| 399000                                 | Cash Carry Forward                | 0              | 0              | 410,165        | 685,833        | 275,668        |  |
| <b>Total Fund Revenues</b>             |                                   | <b>234,372</b> | <b>218,961</b> | <b>611,165</b> | <b>905,833</b> | <b>294,668</b> | <b>Overall Revenue Increase/Decrease: 48.21%</b>     |
| <b>Expenditures</b>                    |                                   |                |                |                |                |                |  |
| <b>541- Road and Street Facilities</b> |                                   |                |                |                |                |                |  |
| 531000                                 | Professional Services             | 0              | 0              | 1,000          | 1,000          | 0              |  |
| <b>Total Operating Expenditures</b>    |                                   | <b>0</b>       | <b>0</b>       | <b>1,000</b>   | <b>1,000</b>   | <b>0</b>       |  |
| 598040                                 | Reserve - Future Capital Projects | 0              | 0              | 610,165        | 904,833        | 294,668        |  |
| <b>Total Reserves</b>                  |                                   | <b>0</b>       | <b>0</b>       | <b>610,165</b> | <b>904,833</b> | <b>294,668</b> |  |
| <b>Total Fund Expenditures</b>         |                                   | <b>0</b>       | <b>0</b>       | <b>611,165</b> | <b>905,833</b> | <b>294,668</b> | <b>Overall Expenditure Increase/Decrease: 48.21%</b> |

Transportation Impact Fee - D2

Special Revenue Fund

| Fund 1155<br>Div. 0821                 | Description                         | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments  |
|--|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues</b>                        |                                     |                    |                    |                     |                       |                |   |
| 324310                                 | Impact Fees - Transportation        | 81,118             | 318,794            | 70,000              | 115,000               | 45,000         |   |
| 361100                                 | Interest                            | 101                | 3,393              | 100                 | 9,000                 | 8,900          |   |
| 361201                                 | Fair Value Investments              | (198)              | 1,529              | 0                   | 1,000                 | 1,000          |   |
| 399000                                 | Cash Carry Forward                  | 0                  | 0                  | 150,319             | 534,684               | 384,365        |   |
|  | <b>Total Fund Revenues</b>          | <b>81,021</b>      | <b>323,716</b>     | <b>220,419</b>      | <b>659,684</b>        | <b>439,265</b> | <b>Overall Revenue Increase/Decrease:<br/>199.29%</b>     |
| <b>Expenditures</b>                    |                                     |                    |                    |                     |                       |                |   |
| <b>541- Road and Street Facilities</b> |                                     |                    |                    |                     |                       |                |   |
| 531000                                 | Professional Services               | 0                  | 0                  | 1,000               | 1,000                 | 0              |   |
|  | <b>Total Operating Expenditures</b> | <b>0</b>           | <b>0</b>           | <b>1,000</b>        | <b>1,000</b>          | <b>0</b>       |   |
| 598040                                 | Reserve - Future Capital Projects   | 0                  | 0                  | 219,419             | 658,684               | 439,265        |   |
|  | <b>Total Reserves</b>               | <b>0</b>           | <b>0</b>           | <b>219,419</b>      | <b>658,684</b>        | <b>439,265</b> |   |
|  | <b>Total Fund Expenditures</b>      | <b>0</b>           | <b>0</b>           | <b>220,419</b>      | <b>659,684</b>        | <b>439,265</b> | <b>Overall Expenditure Increase/Decrease:<br/>199.29%</b> |



# Public Safety Impact Fees - Summary

# Special Revenue Fund

| Description                       | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/( -) | Comments  |
|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Revenues</b>                   |                    |                    |                     |                       |                   |   |
| Interest                          | (131)              | 10,644             | 915                 | 1,555                 | 640               |   |
| Public Safety Impact Fee          | 47,660             | 807,484            | 237,610             | 333,500               | 95,890            |   |
| Cash Carry Forward                | 0                  | 0                  | 458,492             | 1,397,529             | 939,037           |   |
| <b>Total Fund Revenues</b>        | <b>47,529</b>      | <b>818,128</b>     | <b>697,017</b>      | <b>1,732,584</b>      | <b>1,035,567</b>  | <b>Overall Revenue Increase/Decrease:<br/>100.00%</b>     |
| <b>Expenditures</b>               |                    |                    |                     |                       |                   |   |
| Law Enforcement Trust (Fund 1156) | 0                  | 0                  | 158,912             | 535,582               | 376,670           |   |
| Fire Rescue Trust (Fund 1157)     | 0                  | 0                  | 494,267             | 899,542               | 405,275           |   |
| EMS Trust (Fund 1158)             | 0                  | 0                  | 43,838              | 297,460               | 253,622           |   |
| <b>Total Fund Expenditures</b>    | <b>0</b>           | <b>0</b>           | <b>697,017</b>      | <b>1,732,584</b>      | <b>1,035,567</b>  | <b>Overall Expenditure Increase/Decrease:<br/>100.00%</b> |
| <b>Revenues vs. Expenditures</b>  | <b>47,529</b>      | <b>818,128</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>          |   |

**Law Enforcement Trust Impact Fee**

**Special Revenue Fund**

| Fund 1156                           |                                   | Actual        | Actual         | Adopted        | Tentative      | Changes        |   |
|-------------------------------------|-----------------------------------|---------------|----------------|----------------|----------------|----------------|---|
| Div. 6001                           |                                   | FY 21-22      | FY 22-23       | FY 23-24       | FY 24-25       | + / (-)        | Comments  |
| <b>Revenues</b>                     |                                   |               |                |                |                |                |   |
| 361100                              | Interest                          | 41            | 2,065          | 55             | 55             | 0              |   |
| 324110                              | Impact Fees- Res Pub Safety       | 47,513        | 334,136        | 55,000         | 55,000         | 0              |   |
| 324120                              | Impact Fees- Com Pub Safety       | 147           | 40,670         | 500            | 500            | 0              |   |
| 399000                              | Cash Carry Forward                | 0             | 0              | 103,357        | 480,027        | 376,670        |   |
| <b>Total Fund Revenues</b>          |                                   | <b>47,701</b> | <b>376,871</b> | <b>158,912</b> | <b>535,582</b> | <b>376,670</b> | <b>Overall Revenue Increase/Decrease: 237.03%</b>     |
| <b>Expenditures</b>                 |                                   |               |                |                |                |                |   |
| <b>521- Law Enforcement</b>         |                                   |               |                |                |                |                |   |
| 531000                              | Professional Services             | 0             | 0              | 50             | 100            | 50             |   |
| 549005                              | Bank Analysis Fees                | 0             | 0              | 50             | 0              | (50)           |   |
| <b>Total Operating Expenditures</b> |                                   | <b>0</b>      | <b>0</b>       | <b>100</b>     | <b>100</b>     | <b>0</b>       |   |
| 598020                              | Reserve for Future Capital Outlay | 0             | 0              | 158,812        | 535,482        | 376,670        |   |
| <b>Total Reserves</b>               |                                   | <b>0</b>      | <b>0</b>       | <b>158,812</b> | <b>535,482</b> | <b>376,670</b> |   |
| <b>Total Fund Expenditures</b>      |                                   | <b>0</b>      | <b>0</b>       | <b>158,912</b> | <b>535,582</b> | <b>376,670</b> | <b>Overall Expenditure Increase/Decrease: 237.03%</b> |

**Fire Rescue Trust- Impact Fee**

**Special Revenue Fund**

| Fund 1157                           |                                   | Actual       | Actual         | Adopted        | Tentative      | Changes        |  |
|-------------------------------------|-----------------------------------|--------------|----------------|----------------|----------------|----------------|--|
| Div. 6001                           |                                   | FY 21-22     | FY 22-23       | FY 23-24       | FY 24-25       | + / (-)        | Comments   |
| <b>Revenues</b>                     |                                   |              |                |                |                |                |  |
| 324110                              | Impact Fees - Res Pub Safety      | 0            | 201,989        | 165,000        | 165,000        | 0              |  |
| 324120                              | Impact Fees - Com Pub Safety      | 0            | 123,378        | 2,000          | 35,000         | 33,000         |  |
| 361100                              | Interest                          | 213          | 6,286          | 850            | 1,000          | 150            |  |
| 361201                              | Fair Value of Investmetns         | (396)        | 2,002          | 0              | 0              | 0              |  |
| 399000                              | Cash Carry Forward                | 0            | 0              | 326,417        | 698,542        | 372,125        |  |
| <b>Total Fund Revenues</b>          |                                   | <b>(184)</b> | <b>333,654</b> | <b>494,267</b> | <b>899,542</b> | <b>405,275</b> | <b>Overall Revenue Increase/Decrease: 82.00%</b>     |
| <b>Expenditures</b>                 |                                   |              |                |                |                |                |  |
| <b>522- Fire Control</b>            |                                   |              |                |                |                |                |  |
| 531000                              | Professional Services             | 0            | 0              | 50             | 100            | 50             |  |
| 549005                              | Bank Analysis Fees                | 0            | 0              | 50             | 0              | (50)           |  |
| <b>Total Operating Expenditures</b> |                                   | <b>0</b>     | <b>0</b>       | <b>100</b>     | <b>100</b>     | <b>0</b>       |  |
| 598020                              | Reserve for Future Capital Outlay | 0            | 0              | 494,167        | 899,442        | 405,275        |  |
| <b>Total Reserves</b>               |                                   | <b>0</b>     | <b>0</b>       | <b>494,167</b> | <b>899,442</b> | <b>405,275</b> |  |
| <b>Total Fund Expenditures</b>      |                                   | <b>0</b>     | <b>0</b>       | <b>494,267</b> | <b>899,542</b> | <b>405,275</b> | <b>Overall Expenditure Increase/Decrease: 82.00%</b> |

EMS Trust Impact Fee

Special Revenue Fund

| Fund 1158<br>Div. 6001                             | Description                       | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments  |
|--|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues</b>                                    |                                   |                    |                    |                     |                       |                |   |
| 324110   | Impact Fees - Res Pub Safety      | 0                  | 96,830             | 15,000              | 75,000                | 60,000         |   |
| 324120   | Impact Fees - Com Pub Safety      | 0                  | 10,481             | 110                 | 3,000                 | 2,890          |   |
| 361100   | Interest                          | 12                 | 80                 | 10                  | 500                   | 490            |   |
| 361201   | Fair Market of Investments        | 0                  | 211                | 0                   | 0                     | 0              |   |
| 399000   | Cash Carry Forward                | 0                  | 0                  | 28,718              | 218,960               | 190,242        | <b>Overall Revenue Increase/Decrease:</b>                       |
| <b>Total Fund Revenues</b>                         |                                   | <b>12</b>          | <b>107,603</b>     | <b>43,838</b>       | <b>297,460</b>        | <b>253,622</b> | <b>578.54%</b>  |
| <b>Expenditures</b>                                |                                   |                    |                    |                     |                       |                |   |
| <b>525- Emergency and Disaster Relief Services</b> |                                   |                    |                    |                     |                       |                |   |
| 531000   | Professional Services             | 0                  | 0                  | 50                  | 100                   | 50             |   |
| 549005   | Bank Analysis Fees                | 0                  | 0                  | 50                  | 0                     | (50)           |   |
| <b>Total Operating Expenditures</b>                |                                   | <b>0</b>           | <b>0</b>           | <b>100</b>          | <b>100</b>            | <b>0</b>       |   |
| 598020   | Reserve for Future Capital Outlay | 0                  | 0                  | 43,738              | 297,360               | 253,622        |   |
| <b>Total Reserves</b>                              |                                   | <b>0</b>           | <b>0</b>           | <b>43,738</b>       | <b>297,360</b>        | <b>253,622</b> |   |
| <b>Total Fund Expenditures</b>                     |                                   | <b>0</b>           | <b>0</b>           | <b>43,838</b>       | <b>297,460</b>        | <b>253,622</b> | <b>Overall Expenditure Increase/Decrease:</b><br><b>578.54%</b> |

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

**Description:**

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

# Special Assessment Funds - Summary

# Special Revenue Fund

| Description  | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-  | Comments   |
|--|--------------------|--------------------|---------------------|-----------------------|-----------------|--|
| <b>Revenues</b>                                      |                    |                    |                     |                       |                 |  |
| Assessments  | 300,317            | 298,737            | 302,500             | 38,400                | (264,100)       |  |
| Intergovernmental Revenue                            | 11,212             | 10,645             | 0                   | 0                     | 0               |  |
| Miscellaneous Revenues                               | (315)              | 24,525             | 6,050               | 12,200                | 6,150           |  |
| Excess Fees  | 1,580              | 1,368              | 1,435               | 1,397                 | (38)            |  |
| Cash Carry Forward                                   | 0                  | 0                  | 368,673             | 566,896               | 198,223         |  |
| <b>Total Revenues</b>                                | <b>312,795</b>     | <b>335,275</b>     | <b>678,658</b>      | <b>618,893</b>        | <b>(59,765)</b> | <b>Overall Revenue Increase/Decrease:<br/>-8.81%</b>     |
| <b>Expenditures</b>                                  |                    |                    |                     |                       |                 |  |
| Daytona North Service District (Fund 1104)           | 93,110             | 172,771            | 310,071             | 182,384               | (127,687)       |  |
| North Malacompra Drainage Basin District (Fund 1127) | 3,189              | 3,056              | 272,177             | 325,613               | 53,436          |  |
| Bimini Gardens MSTU (Fund 1175)                      | 15,340             | 206                | 39,253              | 42,821                | 3,568           |  |
| Espanola Special Assessment (Fund 1177)              | 5,349              | 4,889              | 19,974              | 23,041                | 3,067           |  |
| Rima Ridge Special Assessment (Fund 1178)            | 6,468              | 7,319              | 37,183              | 45,034                | 7,851           |  |
| <b>Total Expenditures</b>                            | <b>123,456</b>     | <b>188,240</b>     | <b>678,658</b>      | <b>618,893</b>        | <b>(59,765)</b> | <b>Overall Expenditure Increase/Decrease:<br/>-8.81%</b> |
| <b>Revenues vs. Expenditures</b>                     | <b>189,339</b>     | <b>147,035</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>        |  |

Daytona North Service District

Special Revenue Fund

| Fund 1104<br>Div. 1703                          | Description                 | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-                                | Comments                                  |
|---|-----------------------------|--------------------|--------------------|---------------------|-----------------------|---|---|
| <b>Revenues</b>                                 |                             |                    |                    |                     |                       |   |   |
| 325201  | DNSD/Front Foot             | 232,733            | 233,487            | 260,000             | 0                     | (260,000)                                     | Last Year of Assessment FY 2023-24        |
| 325202  | DNSD Delinquent Front Foot  | 23,873             | 21,909             | 0                   | 0                     | 0   |   |
| 361100  | Interest                    | 1,345              | 15,663             | 5,000               | 5,000                 | 0   |   |
| 361201  | Fair Value of Investments   | (1,171)            | 1,178              | 0                   | 0                     | 0   |   |
| 386702  | Excess Fees - Tax Collector | 1,351              | 1,169              | 1,200               | 1,200                 | 0   |   |
| 399000  | Cash Carry Forward          | 0                  | 0                  | 43,871              | 176,184               | 132,313                                       | <b>Overall Revenue Increase/Decrease:</b> |
| <b>Total Fund Revenues</b>                      |                             | <b>258,130</b>     | <b>273,406</b>     | <b>310,071</b>      | <b>182,384</b>        | <b>(127,687)</b>                              | <b>-41.18%</b>                            |
| <b>Expenditures</b>                             |                             |                    |                    |                     |                       |   |   |
| <b>513- Financial and Administrative</b>        |                             |                    |                    |                     |                       |   |   |
| 534006  | Other Contracted Services   | 2,414              | 0                  | 14,000              | 14,000                | 0   | Mosquito Control                          |
| 534008  | Comm Fees - Tax Collector   | 5,132              | 5,108              | 5,350               | 5,350                 | 0   |   |
| 534009  | Property Appraiser Fees     | 3,833              | 3,848              | 4,100               | 4,100                 | 0   |   |
| <b>519- Other General Governmental Services</b> |                             |                    |                    |                     |                       |   |   |
| 543000  | Utilities Expense           | 9,303              | 12,361             | 11,000              | 12,500                | 1,500   |   |
| <b>541- Road and Street Facilities</b>          |                             |                    |                    |                     |                       |   |   |
| 531000  | Professional Services       | 129                | 12                 | 450                 | 450                   | 0   |   |
| 534006  | Other Contracted Services   | 2,414              | 5,545              | 1,500               | 5,000                 | 3,500   | Possible Tree Removal, Etc.               |
| 534010  | Governmental Services       | 28,875             | 142,782            | 225,671             | 136,284               | (89,387)                                      | Road and Bridge Staff Time                |
| 542000  | Postage Expense             | 0                  | 0                  | 100                 | 100                   | 0   |   |
| 546003  | Vehicle Repair              | 3,036              | 3,115              | 1,000               | 3,200                 | 2,200   | Based on Actuals                          |
| 549003  | Landfill Tipping Fees       | 115                | 0                  | 1,400               | 1,400                 | 0   |   |
| 549005  | Bank Analysis Fees          | 160                | 0                  | 500                 | 0                     | (500)   |   |
| 553000  | Road Materials & Supplies   | 37,700             | 0                  | 45,000              | 0                     | (45,000)                                      |   |
| <b>Total Operating Expenditures</b>             |                             | <b>93,110</b>      | <b>172,771</b>     | <b>310,071</b>      | <b>182,384</b>        | <b>(127,687)</b>                              |   |
| 598010  | Reserve - Contingency       | 0                  | 0                  | 0                   | 0                     | 0   |   |
| <b>Total Reserves</b>                           |                             | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>                                      |   |
|   |                             |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |   |
| <b>Total Fund Expenditures</b>                  |                             | <b>93,110</b>      | <b>172,771</b>     | <b>310,071</b>      | <b>182,384</b>        | <b>(127,687)</b>                              | <b>-41.18%</b>                            |

**Description:**

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

North Malacompra Drainage Basin District

Special Revenue Fund

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

**Description:**

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



| Fund 1175                                |                             | Actual        | Actual       | Adopted       | Tentative     | Changes      |   |
|--|-----------------------------|---------------|--------------|---------------|---------------|--------------|---|
| Div. 1701                                | Description                 | FY 21-22      | FY 22-23     | FY 23-24      | FY 24-25      | + / (-)      | Comments                                      |
| <b>Revenues</b>                          |                             |               |              |               |               |              |   |
| 325201                                   | Bimini Gardens Assessment   | 4,794         | 4,425        | 5,300         | 0             | (5,300)      | Last Year of Assessment FY 2023-24            |
| 325202                                   | Delinquent Spec Asses       | 280           | 280          | 0             | 0             | 0            |   |
| 361100                                   | Interest                    | 125           | 3            | 100           | 50            | (50)         |   |
| 386702                                   | Excess Fees - Tax Collector | 27            | 22           | 25            | 20            | (5)          |   |
| 399000                                   | Cash Carry Forward          | 0             | 0            | 33,828        | 42,751        | 8,923        | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Fund Revenues</b>               |                             | <b>5,225</b>  | <b>4,729</b> | <b>39,253</b> | <b>42,821</b> | <b>3,568</b> | <b>9.09%</b>                                  |
| <b>Expenditures</b>                      |                             |               |              |               |               |              |   |
| <b>513- Financial and Administrative</b> |                             |               |              |               |               |              |   |
| 534008                                   | Comm Fees - Tax Collector   | 101           | 94           | 100           | 100           | 0            |   |
| 534009                                   | Property Appraiser Fees     | 59            | 59           | 60            | 60            | 0            |   |
| 534010                                   | Governmental Services       | 15,140        | 53           | 39,043        | 42,661        | 3,618        |   |
| 549005                                   | Bank Analysis Fees          | 40            | 0            | 50            | 0             | (50)         |   |
| <b>Total Operating Expenditures</b>      |                             | <b>15,340</b> | <b>206</b>   | <b>39,253</b> | <b>42,821</b> | <b>3,568</b> |   |
| <b>Total Fund Expenditures</b>           |                             | <b>15,340</b> | <b>206</b>   | <b>39,253</b> | <b>42,821</b> | <b>3,568</b> | <b>Overall Expenditure Increase/Decrease:</b> |
|  |                             |               |              |               |               |              | <b>9.09%</b>                                  |

**Description:**

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

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

**Espanola Special Assessment**

**Special Revenue Fund**

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

**Description:**

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

Cost per special assessment unit is \$11.76 each.

Rima Ridge Special Assessment

Special Revenue Fund

| Fund 1178<br>Div. 1704              | Description                     | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+ / (-) | Comments   |
|-------------------------------------|---------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|--|
| <b>Revenues</b>                     |                                 |                    |                    |                     |                       |                    |  |
| 325201                              | Mosquito Control Assessment     | 1,964              | 1,973              | 2,300               | 2,000                 | (300)              |  |
| 325202                              | Delinquent Special Assessments  | 76                 | 65                 | 0                   | 0                     | 0                  |  |
| 334610                              | State Grt- Han Srv- Health/Hosp | 6,155              | 7,062              | 0                   | 0                     | 0                  |  |
| 361100                              | Interest                        | 107                | 1                  | 100                 | 100                   | 0                  |  |
| 386702                              | Excess Fees - Tax Collector     | 11                 | 10                 | 15                  | 10                    | (5)                |  |
| 399000                              | Cash Carry Forward              | 0                  | 0                  | 34,768              | 42,924                | 8,156              |  |
| <b>Total Fund Revenues</b>          |                                 | <b>8,312</b>       | <b>9,111</b>       | <b>37,183</b>       | <b>45,034</b>         | <b>7,851</b>       | <b>Overall Revenue Increase/Decrease:<br/>21.11%</b>     |
| <b>Expenditures</b>                 |                                 |                    |                    |                     |                       |                    |  |
| <b>562- Health Services</b>         |                                 |                    |                    |                     |                       |                    |  |
| 534006                              | Other Contracted Services       | 6,156              | 7,062              | 7,010               | 6,900                 | (110)              | Mosquito Control   |
| 534008                              | Comm Fees - Tax Collector       | 41                 | 41                 | 45                  | 45                    | 0                  |  |
| 534009                              | Property Appraiser Fees         | 216                | 216                | 225                 | 225                   | 0                  |  |
| 549005                              | Bank Analysis Fees              | 56                 | 0                  | 100                 | 100                   | 0                  |  |
| <b>Total Operating Expenditures</b> |                                 | <b>6,468</b>       | <b>7,319</b>       | <b>7,380</b>        | <b>7,270</b>          | <b>(110)</b>       |  |
| 598020                              | Designated for Future Use       | 0                  | 0                  | 29,803              | 37,764                | 7,961              |  |
| <b>Total Reserves</b>               |                                 | <b>0</b>           | <b>0</b>           | <b>29,803</b>       | <b>37,764</b>         | <b>7,961</b>       |  |
| <b>Total Fund Expenditures</b>      |                                 | <b>6,468</b>       | <b>7,319</b>       | <b>37,183</b>       | <b>45,034</b>         | <b>7,851</b>       | <b>Overall Expenditure Increase/Decrease:<br/>21.11%</b> |

**Description:**

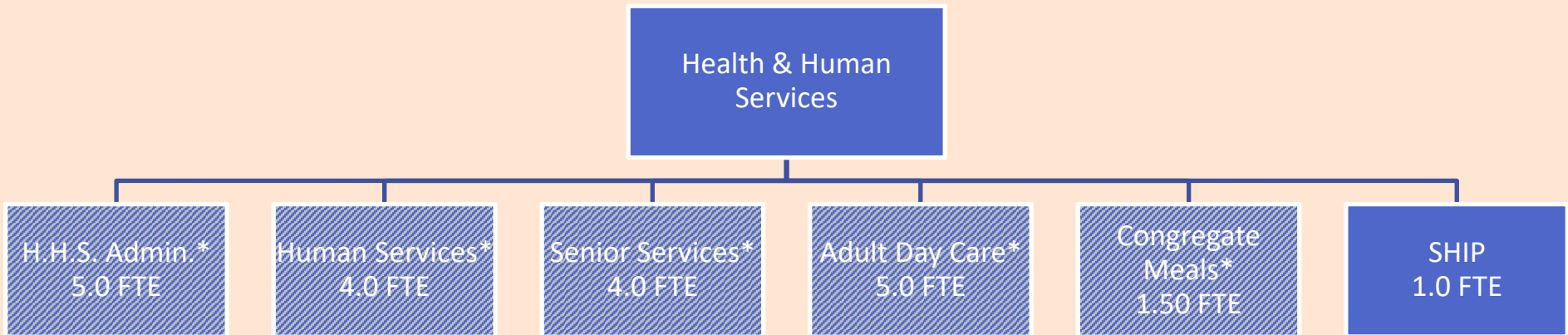
In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and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

Cost per special assessment unit is \$14.62 each.

# Housing - Summary

# Special Revenue Fund

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



\*Theses are included in Section 3 - General Fund

State Housing Initiatives Partnership Program (SHIP)

Special Revenue Fund

| Fund 1143<br>Div. 0505                      | Description                        | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-   | Comments  |
|---|------------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                             |                                    |                    |                    |                     |                       |                  |   |
| 335501                                      | State Housing Assistance           | 1,185,846          | 322,510            | 1,438,115           | 1,002,249             | (435,866)        |   |
| 361100                                      | Interest                           | 4,501              | 45,204             | 6,700               | 40,000                | 33,300           |   |
| 369301                                      | Refund - Prior Year Expense        | 115,920            | 103,627            | 0                   | 0                     | 0                |   |
| <b>Total Revenues</b>                       |                                    | <b>1,306,267</b>   | <b>471,341</b>     | <b>1,444,815</b>    | <b>1,042,249</b>      | <b>(402,566)</b> | <b>Overall Revenue Increase/Decrease: -27.86%</b>     |
| <b>Expenditures</b>                         |                                    |                    |                    |                     |                       |                  |   |
| <b>559- Other Economic Environment</b>      |                                    |                    |                    |                     |                       |                  |   |
| 512000                                      | Regular Salaries                   | 54,366             | 0                  | 50,523              | 52,499                | 1,976            | 1.0 FTE with 3.9% COLA                                |
| 52XXXX                                      | Employee Benefits                  | 16,903             | 0                  | 24,452              | 27,028                | 2,576            |   |
| <b>Total Personnel Expenditures</b>         |                                    | <b>71,269</b>      | <b>0</b>           | <b>74,975</b>       | <b>79,527</b>         | <b>4,552</b>     |   |
| 531001                                      | Administrative Staff Time          | 0                  | 100,153            | 0                   | 0                     | 0                |   |
| 534006                                      | Other Contracted Services          | 550                | 5,005              | 54,421              | 6,788                 | (47,633)         | Misc Contracted Services & Req. Client Classes        |
| 540000                                      | Travel/Conference Seminar          | 0                  | 948                | 1,000               | 1,500                 | 500              |   |
| 541002                                      | Communications Recurring           | 0                  | 453                | 600                 | 600                   | 0                |   |
| 542000                                      | Postage Expense                    | 60                 | 24                 | 250                 | 200                   | (50)             |   |
| 546004                                      | Maintenance Agreements             | 26                 | 37                 | 160                 | 160                   | 0                |   |
| 547000                                      | Printing & Binding                 | 40                 | 0                  | 50                  | 50                    | 0                |   |
| 549004                                      | Advertising                        | 777                | 75                 | 1,000               | 600                   | (400)            |   |
| 549005                                      | Bank Analysis Fees                 | 3,062              | 0                  | 1,600               | 1,000                 | (600)            |   |
| 551000                                      | Office Supplies                    | 24                 | 101                | 200                 | 200                   | 0                |   |
| 551001                                      | Office Equipment                   | 91                 | 150                | 200                 | 200                   | 0                |   |
| 552002                                      | Other Operating Expenses           | 0                  | 291                | 100                 | 100                   | 0                |   |
| 554001                                      | Publications/Memberships           | 200                | 7,400              | 7,800               | 7,800                 | 0                | Added Housing Services Program                        |
| 555001                                      | Training/Educational Cost          | 0                  | 0                  | 500                 | 500                   | 0                |   |
| 555002                                      | Conference/Seminar Regist          | 0                  | 990                | 500                 | 1,000                 | 500              | FHC Annual Conference Requires 2 Staff                |
| <b>Total Operating Expenditures</b>         |                                    | <b>4,829</b>       | <b>115,627</b>     | <b>68,381</b>       | <b>20,698</b>         | <b>(47,683)</b>  |   |
| 583003                                      | Foreclosure Intervention           | 1,400              | 0                  | 0                   | 0                     | 0                |   |
| 583005                                      | Primary Residence Buy Assistance   | 160,000            | 300,000            | 140,000             | 140,000               | 0                | SHIP funded   |
| 583006                                      | Replacement Housing Strategy/Rehab | 235,175            | 435,518            | 1,161,459           | 802,024               | (359,435)        | SHIP funded   |
| <b>Total Grants &amp; Aids Expenditures</b> |                                    | <b>396,575</b>     | <b>735,518</b>     | <b>1,301,459</b>    | <b>942,024</b>        | <b>(359,435)</b> |   |
| <b>Total Fund Expenditures</b>              |                                    | <b>472,673</b>     | <b>851,145</b>     | <b>1,444,815</b>    | <b>1,042,249</b>      | <b>(402,566)</b> | <b>Overall Expenditure Increase/Decrease: -27.86%</b> |

**Neighborhood Stabilization Program 3 (NSP3)**

**Special Revenue Fund**

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

**Description:**

Flagler County was identified for grant funding in the amount of \$1,029,844 under the Neighborhood Stabilization Program 3 (NSP3) authorized by the Wall Street Reform and Consumer Protection Act of 2010 (Dodd-Frank Act). The County used its funds in State Strategy 1 for the acquisition and rehabilitation of eligible foreclosed properties to rent to qualified households. As per State requirements, 25% of the funds were used to purchase properties and rent them to households whose incomes are not more than 50% of the area median income.

| Fund 1153                              |                           | Actual   | Actual   | Adopted       | Tentative | Changes  |  |
|--|---------------------------|----------|----------|---------------|-----------|----------|--|
| Div. 8001                              | Description               | FY 21-22 | FY 22-23 | FY 23-24      | FY 24-25  | + / (-)  | Comments                               |
| <b>Revenues</b>                        |                           |          |          |               |           |          |  |
| 399000                                 | Cash Carry Forward        | 0        | 0        | 42,000        | 0         | 0        | Overall Revenue Increase/Decrease:     |
| <b>Total Revenues</b>                  |                           | <b>0</b> | <b>0</b> | <b>42,000</b> | <b>0</b>  | <b>0</b> |  |
| <b>Expenditures</b>                    |                           |          |          |               |           |          |  |
| <b>559- Other Economic Environment</b> |                           |          |          |               |           |          |  |
| 534006                                 | Other Contracted Services | 0        | 0        | 42,000        | 0         | 0        | Overall Expenditure Increase/Decrease: |
| <b>Total Operating Expenditures</b>    |                           | <b>0</b> | <b>0</b> | <b>42,000</b> | <b>0</b>  | <b>0</b> |  |
| <b>Total Expenditures</b>              |                           | <b>0</b> | <b>0</b> | <b>42,000</b> | <b>0</b>  | <b>0</b> |  |

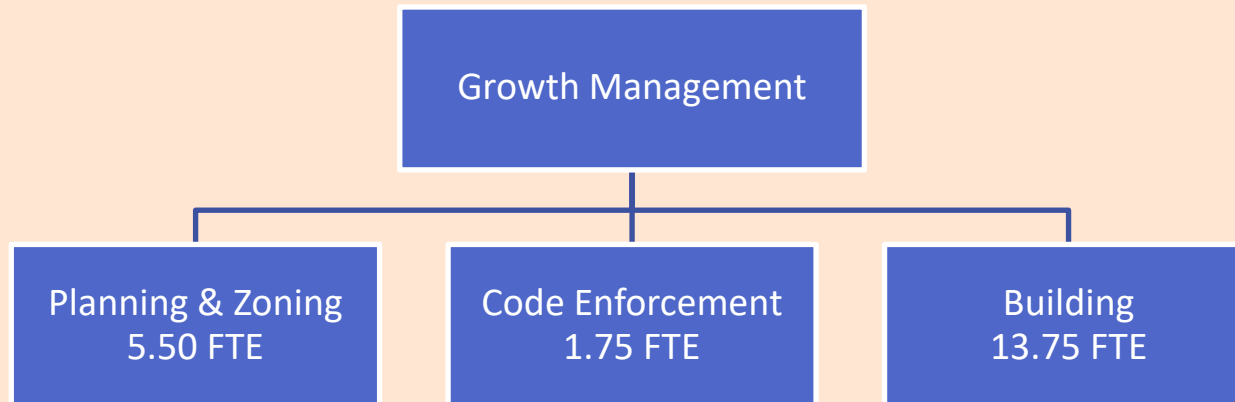
**Description:**

The Florida Small Cities CDBG Program, administered by the Florida Department of Economic Opportunity (DEO), is a competitive grant program that provides funding to local governments in small urban and rural areas for housing and community development activities. In August 2018, Flagler County applied for the CDNG grant specifically for Housing Rehabilitation. The awarded funds of \$700,000 will be used to repair or replace substandard single family homes owned and occupied by low and moderate income (up to 80% of an area median income) residents in unincorporated Flagler County.

# Growth Management - Summary

# Special Revenue Fund

| Description                              | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-   | Comments  |
|--|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                          |                    |                    |                     |                       |                  |   |
| Licenses & Permits                       | 1,927,272          | 1,363,511          | 1,564,500           | 1,300,885             | (263,615)        |   |
| Intergovernmental Revenue                | 115,035            | 156,087            | 60,000              | 82,000                | 22,000           |   |
| Charges for Service                      | 503,602            | 448,490            | 487,500             | 425,800               | (61,700)         |   |
| Fines & Forfeitures                      | 12,367             | 270                | 2,000               | 2,000                 | 0                |   |
| Misc Revenues                            | 31,891             | 157,026            | 14,800              | 418,900               | 404,100          |   |
| Cash Carry Forward                       | 0                  | 0                  | 2,808,288           | 2,174,726             | (633,562)        |   |
| <b>Total Revenues</b>                    | <b>2,590,167</b>   | <b>2,125,383</b>   | <b>4,937,088</b>    | <b>4,404,311</b>      | <b>(532,777)</b> | <b>Overall Revenue Increase/Decrease: -10.79%</b>     |
| <b>Expenditures</b>                      |                    |                    |                     |                       |                  |   |
| Planning & Zoning (Fund 1180)            | 456,282            | 579,731            | 1,004,023           | 1,093,311             | 89,288           |   |
| Code Enforcement (Fund 1180)             | 59,311             | 63,647             | 219,210             | 369,190               | 149,980          |   |
| Growth Mgmt. Reserves (Fund 1180)        | 0                  | 0                  | 685,050             | 311,958               | (373,092)        |   |
| Building Department (Fund 1181)          | 1,661,481          | 1,540,166          | 2,028,029           | 2,153,475             | 125,446          |   |
| Interfund Transfer                       | 0                  | 35,960             | 0                   | 0                     | 0                |   |
| Building Department Reserves (Fund 1181) | 0                  | 0                  | 1,000,776           | 476,377               | (524,399)        |   |
| <b>Total Expenditures</b>                | <b>2,177,074</b>   | <b>2,219,504</b>   | <b>4,937,088</b>    | <b>4,404,311</b>      | <b>(532,777)</b> | <b>Overall Expenditure Increase/Decrease: -10.79%</b> |
| <b>Revenues vs. Expenditures</b>         | <b>413,092</b>     | <b>(94,121)</b>    | <b>0</b>            | <b>0</b>              | <b>0</b>         |   |





Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

| Fund 1180       |  | Actual         | Actual         | Adopted          | Tentative        | Changes          |  |
|-----------------|--|----------------|----------------|------------------|------------------|------------------|--|
| Div. 0000       | Description                                | FY 21-22       | FY 22-23       | FY 23-24         | FY 24-25         | + / (-)          | Comments   |
| <b>Revenues</b> |  |                |                |                  |                  |                  |  |
| 329004          | ROW Utilization/Permit & Review Fees       | 93,098         | 26,079         | 90,000           | 28,000           | (62,000)         |  |
| 335130          | Insurance Agent County License             | 44,593         | 51,129         | 0                | 30,000           | 30,000           |  |
| 335140          | Mobile Home Licenses                       | 32,501         | 68,774         | 30,000           | 22,000           | (8,000)          |  |
| 335150          | Alcoholic Beverage Licenses                | 37,941         | 36,184         | 30,000           | 30,000           | 0                |  |
| 341903          | Staff Time/Admin Charges                   | 110,429        | 131,009        | 100,000          | 120,000          | 20,000           |  |
| 341904          | Administrative Fee (Impact Fee - Schools)  | 44,810         | 1,144          | 60,000           | 0                | (60,000)         |  |
| 341917          | Administrative Fees (Impact Fee - Transp)  | 9,725          | 16,623         | 30,000           | 13,000           | (17,000)         |  |
| 341905          | Administrative Fees (Impact Fee - Parks)   | 8,043          | 2,258          | 11,000           | 2,500            | (8,500)          |  |
| 341918          | Administrative Fees (Impact Fee - LE)      | 1,474          | 2,715          | 3,500            | 2,300            | (1,200)          |  |
| 341919          | Administrative Fees (Impact Fee - Fire)    | 5,476          | 10,237         | 14,000           | 8,400            | (5,600)          |  |
| 341920          | Administrative Fees (Impact Fee - Library) | 1,809          | 1,904          | 4,000            | 2,200            | (1,800)          |  |
| 342501          | Construction Plan Review (fees subdiv)     | 63,830         | 50,004         | 40,000           | 40,000           | 0                |  |
| 342502          | Development Engineering Inspections        | 29,142         | 5,111          | 8,000            | 5,400            | (2,600)          |  |
| 342503          | Swale Grade Sheet Review Fees              | 691            | 0              | 0                | 0                | 0                |  |
| 349001          | Dev Svcs Application Fees                  | 92,470         | 88,989         | 80,000           | 83,000           | 3,000            |  |
| 349003          | DRI Fees/CDD Fees                          | 1,500          | 2,515          | 0                | 0                | 0                |  |
| 349004          | LUC/Planning Review Fees                   | 131,966        | 131,124        | 135,000          | 146,000          | 11,000           |  |
| 354001          | Animal Control Surcharge                   | 30             | 70             | 0                | 0                | 0                |  |
| 361201          | Fair Value of Investments                  | 0              | 17,564         | 0                | 5,700            | 5,700            |  |
| 361100          | Interest - Investments                     | 5,710          | 49,199         | 500              | 39,000           | 38,500           |  |
| 364001          | Surplus Sale - Taxable                     | 4,091          | 12             | 0                | 0                | 0                |  |
| 369907          | Code Enforcement Copies                    | 15,758         | 13,682         | 12,000           | 12,000           | 0                |  |
| 369911          | Miscellaneous Revenue                      | 0              | 0              | 0                | 160,000          | 160,000          |  |
| 399000          | Cash Carry Forward                         | 0              | 0              | 1,260,283        | 1,024,959        | (235,324)        |  |
|                 | <b>Total Fund Revenues</b>                 | <b>735,087</b> | <b>706,324</b> | <b>1,908,283</b> | <b>1,774,459</b> | <b>(133,824)</b> | <b>Overall Revenue Increase/Decrease: -7.01%</b> |

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

(continued on next page)

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

| Fund 1180                            |                                     | Actual         | Actual         | Adopted          | Tentative        | Changes                                       |  |
|--------------------------------------|-------------------------------------|----------------|----------------|------------------|------------------|---|--|
| Div. 2001                            | Description                         | FY 21-22       | FY 22-23       | FY 23-24         | FY 24-25         | + / (-)                                       | Comments   |
| <b>Code Enforcement Expenditures</b> |                                     |                |                |                  |                  |   |  |
| <b>529- Other Public Safety</b>      |                                     |                |                |                  |                  |   |  |
| 512000                               | Regular Salaries                    | 42,327         | 44,394         | 94,229           | 108,639          | 14,410  | 1.75 FTE with 3.9% COLA                                    |
| 514000                               | Overtime                            | 129            | 73             | 1,000            | 1,000            | 0   | Contractor Review Board                                    |
| 52XXXX                               | Employee Benefits                   | 11,473         | 13,013         | 46,605           | 53,581           | 6,976   |  |
|                                      | <b>Total Personnel Services</b>     | <b>53,929</b>  | <b>57,480</b>  | <b>141,834</b>   | <b>163,220</b>   | <b>21,386</b>                                 |  |
| 531000                               | Professional Services               | 0              | 0              | 25,000           | 60,000           | 35,000  | Magistrate for Code Enforcement                            |
| 534006                               | Other Contracted Services           | 0              | 0              | 40,000           | 100,000          | 60,000  | Demolition of Unsafe Structures & Property Mnt. Compliance |
| 540000                               | Travel Expenses                     | 288            | 1,102          | 1,000            | 1,600            | 600   |  |
| 541002                               | Communications Recurring            | 713            | 704            | 2,040            | 3,800            | 1,760   |  |
| 542000                               | Postage                             | 509            | 907            | 800              | 1,000            | 200   |  |
| 544000                               | Rentals & Leases                    | 946            | 1,032          | 0                | 26,400           | 26,400  | Leased Vehicles  |
| 544001                               | IT Rentals & Leases                 | 0              | 0              | 0                | 960              | 960   |  |
| 545003                               | Vehicle Insurance                   | 818            | 564            | 336              | 1,110            | 774   |  |
| 545006                               | Other Insurance & Bonds             | 0              | 0              | 150              | 150              | 0   |  |
| 546003                               | Vehicle Repair                      | 171            | 85             | 500              | 1,500            | 1,000   |  |
| 546004                               | Maintenance Agreements              | 854            | 1,153          | 0                | 0                | 0   |  |
| 546006                               | Small Tools & Equipment             | 0              | 0              | 100              | 500              | 400   |  |
| 547000                               | Printing & Binding                  | 40             | 0              | 300              | 150              | (150)   |  |
| 551000                               | Office Supplies                     | 10             | 0              | 500              | 500              | 0   |  |
| 551001                               | Office Equip                        | 728            | 0              | 500              | 0                | (500)   |  |
| 552001                               | Gas, Oil, & Lubricants              | 252            | 120            | 2,200            | 4,500            | 2,300   |  |
| 552002                               | Other Operating Expenditures        | 53             | 0              | 0                | 1,200            | 1,200   | Uniforms and Boots   |
| 552005                               | Clothing & Wearing Apparel          | 0              | 0              | 700              | 0                | (700)   |  |
| 552006                               | Data Processing Software            | 0              | 0              | 850              | 1,300            | 450   |  |
| 554001                               | Publications/Memberships            | 0              | 502            | 100              | 200              | 100   |  |
| 554004                               | GASB 96 Subscription                | 0              | 0              | 0                | 100              | 100   |  |
| 555001                               | Training/Educational Cost           | 0              | 0              | 200              | 400              | 200   |  |
| 555002                               | Conference/Seminar Regist           | 0              | 0              | 2,100            | 600              | (1,500)                                       |  |
|                                      | <b>Total Operating Expenditures</b> | <b>5,382</b>   | <b>6,167</b>   | <b>77,376</b>    | <b>205,970</b>   | <b>128,594</b>                                |  |
| 591001                               | Interfund Transfer                  | 0              | 42,082         | 0                | 0                | 0   |  |
|                                      | <b>Total Interfund Transfer</b>     | <b>0</b>       | <b>42,082</b>  | <b>0</b>         | <b>0</b>         | <b>0</b>                                      |  |
| 598020                               | Reserves                            | 0              | 0              | 670,050          | 296,958          | (373,092)                                     |  |
| 598030                               | Personal Services Reserve           | 0              | 0              | 15,000           | 15,000           | 0   |  |
|                                      | <b>Total Reserves</b>               | <b>0</b>       | <b>0</b>       | <b>685,050</b>   | <b>311,958</b>   | <b>(373,092)</b>                              |  |
|                                      |                                     |                |                |                  |                  | <b>Overall Expenditure Increase/Decrease:</b> |  |
| <b>Total Fund Expenditures</b>       |                                     | <b>515,593</b> | <b>685,460</b> | <b>1,908,283</b> | <b>1,774,459</b> | <b>(133,824)</b>                              | <b>-7.01%</b>  |

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

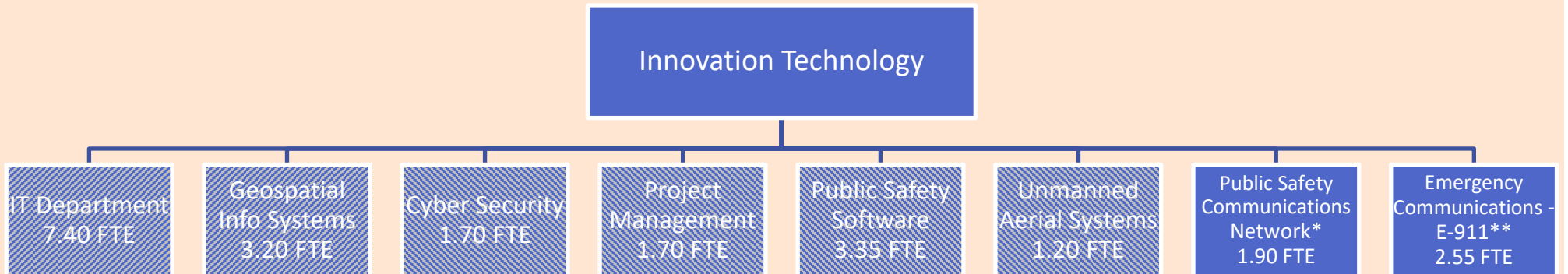
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| Fund 1181 |                                     | Actual           | Actual           | Adopted          | Tentative        | Changes          |   |
|-----------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---|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

# Innovation Technology - Summary

# Special Revenue Fund

| Description                                      | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/( -) | Comments  |
|--|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Revenues</b>                                  |                    |                    |                     |                       |                   |   |
| Intergovernmental Revenue                        | 123,110            | 507,216            | 137,837             | 80,000                | (57,837)          |   |
| Charges for Services                             | 578,884            | 629,776            | 1,776,132           | 1,840,086             | 63,954            |   |
| Fines & Forfeitures                              | 622,192            | 574,368            | 550,000             | 450,000               | (100,000)         |   |
| Miscellaneous Revenues                           | 28,757             | 149,978            | 34,305              | 45,577                | 11,272            |   |
| Interfund Transfer                               | 700,000            | 2,000,000          | 1,148,486           | 1,189,527             | 41,041            |   |
| Cash Carry Forward                               | 0                  | 0                  | 1,561,722           | 1,969,077             | 407,355           |   |
| <b>Total Revenues</b>                            | <b>2,052,944</b>   | <b>3,861,338</b>   | <b>5,208,482</b>    | <b>5,574,267</b>      | <b>365,785</b>    | <b>Overall Revenue Increase/Decrease:<br/>7.02%</b>     |
| <b>Expenditures</b>                              |                    |                    |                     |                       |                   |   |
| Emergency Communications E-911 (Fund 1103)       | 710,848            | 998,116            | 910,783             | 770,496               | (140,287)         |   |
| IT Replacement (Fund 1115)                       | 0                  | 0                  | 335,556             | 442,027               | 106,471           |   |
| Public Safety Communications Network (Fund 1182) | 2,001,762          | 2,368,354          | 3,962,143           | 4,361,744             | 399,601           |   |
| <b>Total Expenditures</b>                        | <b>2,712,610</b>   | <b>3,366,470</b>   | <b>5,208,482</b>    | <b>5,574,267</b>      | <b>365,785</b>    | <b>Overall Expenditure Increase/Decrease:<br/>7.02%</b> |
| <b>Revenues vs. Expenditures</b>                 | <b>(659,666)</b>   | <b>494,868</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>          |   |



\*These are included in Section 3 - General Fund

Innovation Technology - Emergency Communications E-911

Special Revenue Fund

| Fund 1103                           |                                       | Actual         | Actual           | Adopted        | Tentative      | Changes          |   |
|-------------------------------------|---------------------------------------|----------------|------------------|----------------|----------------|------------------|---|
| Div. 0422                           | Description                           | FY 21-22       | FY 22-23         | FY 23-24       | FY 24-25       | +/-              | Comments  |
| <b>Revenues</b>                     |                                       |                |                  |                |                |                  |   |
| 334XXX                              | E-911 Grants                          | 0              | 394,722          | 37,837         | 0              | (37,837)         |   |
| 335221                              | E-911 Land Line                       | 123,110        | 112,493          | 100,000        | 80,000         | (20,000)         | Based on Actuals  |
| 342605                              | Other Public Safety Chgs              | 250            | 300              | 200            | 200            | 0                |   |
| 355222                              | E-911 Wireless                        | 568,946        | 517,367          | 500,000        | 400,000        | (100,000)        | Based on Actuals  |
| 361100                              | Interest                              | 1,703          | 20,924           | 1,500          | 1,000          | (500)            |   |
| 399000                              | Cash Carry Forward                    | 0              | 0                | 271,246        | 289,296        | 18,050           | Overall Revenue Increase/Decrease:                      |
| <b>Total Revenues</b>               |                                       | <b>694,009</b> | <b>1,045,806</b> | <b>910,783</b> | <b>770,496</b> | <b>(140,287)</b> | <b>-15.40%</b>  |
| <b>Expenditures</b>                 |                                       |                |                  |                |                |                  |   |
| <b>529- Other Public Safety</b>     |                                       |                |                  |                |                |                  |   |
| 512000                              | Regular Salaries                      | 220,071        | 237,445          | 186,932        | 191,358        | 4,426            | 2.55 FTE with 3.9% COLA                                 |
| 514000                              | Overtime                              | 363            | 203              | 0              | 0              | 0                |   |
| 52XXXX                              | Employee Benefits                     | 80,325         | 91,866           | 82,305         | 89,035         | 6,730            |   |
| <b>Total Personnel Expenditures</b> |                                       | <b>300,759</b> | <b>329,514</b>   | <b>269,237</b> | <b>280,393</b> | <b>11,156</b>    |   |
| 534006                              | Other Contracted Services             | 20,965         | 4,061            | 7,200          | 13,200         | 6,000            | Cleaning Fees   |
| 534013                              | IT Other Contracted Services          | 0              | 0                | 10,217         | 34,189         | 23,972           | Network Repairs & GIS Consulting                        |
| 540000                              | Travel Expenses                       | 3,000          | 0                | 4,500          | 3,500          | (1,000)          |   |
| 541001                              | Devices & Accessories                 | 5,656          | 5,600            | 4,130          | 4,200          | 70               | Headsets & Ear Cushions                                 |
| 541002                              | Communications Recurring              | 87,072         | 83,837           | 89,672         | 88,748         | (924)            | Routing & Text to 911, Cellphones                       |
| 541003                              | Communications Inst/Repr              | 11,898         | 0                | 3,000          | 3,000          | 0                |   |
| 542000                              | Postage Expense                       | 81             | 2                | 200            | 100            | (100)            |   |
| 545003                              | Vehicle Insurance                     | 273            | 282              | 336            | 370            | 34               |   |
| 546001                              | Building/Equipment Repairs            | 0              | 0                | 2,500          | 2,500          | 0                |   |
| 546003                              | Vehicle Repair                        | 460            | 483              | 750            | 650            | (100)            |   |
| 546004                              | Maintenance Agreements                | 115,381        | 69,136           | 0              | 0              | 0                | Moved to IT Maintenance Agreements                      |
| 546000                              | Small Tool & Equip                    | 0              | 0                | 0              | 0              | 0                |   |
| 546008                              | IT Maintenance Agreements             | 0              | 0                | 163,750        | 116,300        | (47,450)         | Mapping, Dispatch, Databases                            |
| 547000                              | Printing & Binding                    | 0              | 0                | 48             | 50             | 2                |   |
| 548001                              | Promotional Activities                | 0              | 0                | 3,000          | 0              | (3,000)          |   |
| 549000                              | Other Current Charges and Obligations | 118            | 0                | 0              | 0              | 0                |   |
| 551000                              | Office Supplies                       | 94             | 307              | 500            | 500            | 0                |   |
| 551001                              | Office Equipment                      | 26,205         | 9,632            | 30,700         | 10,000         | (20,700)         | Partially Moved to IT Office Equipment; Dispatch Chairs |
| 551004                              | IT Office Equipment                   | 0              | 0                | 0              | 12,000         | 12,000           | Monitors, Keyboards, Computer Related Equipment         |
| 552001                              | Gas, Oil, & Lubricants                | 1,489          | 2,644            | 1,750          | 1,750          | 0                |   |
| 552002                              | Other Operating Expenses              | 189            | 0                | 0              | 0              | 0                |   |
| 552006                              | Data Processing Software              | 0              | 0                | 2,500          | 0              | (2,500)          |   |

(continued on next page)

Innovation Technology - Emergency Communications E-911

Special Revenue Fund

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

**Description:**

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

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



**IT Replacement Fund**

**Special Revenue Fund**

| Fund 1115<br>Div. 0403                          | Description                    | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments   |
|---|--------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|--|
| <b>Revenues</b>                                 |                                |                    |                    |                     |                       |                |  |
| 361100  | Misc Interest                  | 0                  | 0                  | 0                   | 500                   | 500            |  |
| 381000  | Interfund Transfer In          | 0                  | 0                  | 335,556             | 439,527               | 103,971        | Transfer in from General Fund                            |
| 399000  | Cash Carry Forward             | 0                  | 0                  | 0                   | 2,000                 | 2,000          |  |
| <b>Total Fund Revenues</b>                      |                                | <b>0</b>           | <b>0</b>           | <b>335,556</b>      | <b>442,027</b>        | <b>106,471</b> | <b>Overall Revenue Increase/Decrease:<br/>24.09%</b>     |
| <b>Expenditures</b>                             |                                |                    |                    |                     |                       |                |  |
| <b>519- Other General Governmental Services</b> |                                |                    |                    |                     |                       |                |  |
| 541001  | Communications Devices & Acces | 0                  | 0                  | 0                   | 4,752                 | 4,752          | Tablets  |
| 546010  | IT Small Tools & Equipment     | 0                  | 0                  | 12,500              | 2,668                 | (9,832)        | Drone Payload  |
| 551004  | IT Office Equipment            | 0                  | 0                  | 323,056             | 186,633               | (136,423)      | Computer, Misc Equipment, & Switch Replacements          |
| 564000  | Machinery and Equipment        | 0                  | 0                  | 0                   | 247,974               | 247,974        | Drone, Server, Firewall Replacements                     |
| <b>Total Operating Expenditures</b>             |                                | <b>0</b>           | <b>0</b>           | <b>335,556</b>      | <b>442,027</b>        | <b>106,471</b> |  |
| <b>Total Fund Expenditures</b>                  |                                | <b>0</b>           | <b>0</b>           | <b>335,556</b>      | <b>442,027</b>        | <b>106,471</b> | <b>Overall Expenditure Increase/Decrease:<br/>24.09%</b> |

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

Public Safety Communications Network

Special Revenue Fund

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

(continued on next page)

Public Safety Communications Network

Special Revenue Fund

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

**Public Safety Communications Network**

**Special Revenue Fund**

**Amortization Schedule**

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

**Lender:** Bank of America  
**Length:** 11 Years  
**Remaining:** 6 Years Remaining as of FY 2025

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

**Amortization Schedule**

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

**Lender:** Bank of America  
**Length:** 17 Years  
**Remaining:** 12 Years Remaining as of FY 2025

| Fiscal Year | Date Due | Principal Payment | Interest Payment | Total P&I | Fiscal Year   | Date Due | Principal Payment   | Interest Payment    | Total P&I            |
|-------------|----------|-------------------|------------------|-----------|---------------|----------|---------------------|---------------------|----------------------|
| 2020        | 12/01/19 | 0                 | 0                | 0         | 2029          | 12/01/28 | 563,000             | 58,380              |                      |
|             | 06/01/20 | 0                 | 100,972          | 100,972   |               | 06/01/29 | 0                   | 51,668              | 673,048              |
| 2021        | 12/01/20 | 34,000            | 101,536          |           | 2030          | 12/01/29 | 576,000             | 51,668              |                      |
|             | 06/01/21 | 0                 | 101,131          | 236,667   |               | 06/01/30 | 0                   | 44,801              | 672,469              |
| 2022        | 12/01/21 | 477,000           | 101,131          |           | 2031          | 12/01/30 | 590,000             | 44,801              |                      |
|             | 06/01/22 | 0                 | 95,444           | 673,575   |               | 06/01/31 | 0                   | 37,768              | 672,569              |
| 2023        | 12/01/22 | 488,000           | 95,444           |           | 2032          | 12/01/31 | 604,000             | 37,768              |                      |
|             | 06/01/23 | 0                 | 89,626           | 673,070   |               | 06/01/32 | 0                   | 30,567              | 672,335              |
| 2024        | 12/01/23 | 500,000           | 89,626           |           | 2033          | 12/01/32 | 619,000             | 30,567              |                      |
|             | 06/01/24 | 0                 | 83,666           | 673,292   |               | 06/01/33 | 0                   | 23,188              | 672,755              |
| 2025        | 12/01/24 | 512,000           | 83,666           |           | 2034          | 12/01/33 | 633,000             | 23,188              |                      |
|             | 06/01/25 | 0                 | 77,562           | 673,228   |               | 06/01/34 | 0                   | 15,642              | 671,830              |
| 2026        | 12/01/25 | 524,000           | 77,562           |           | 2035          | 12/01/34 | 648,000             | 15,642              |                      |
|             | 06/01/26 | 0                 | 71,315           | 672,877   |               | 06/01/35 | 0                   | 7,916               | 671,558              |
| 2027        | 12/01/26 | 536,000           | 71,315           |           | 2036          | 12/01/35 | 664,000             | 7,916               |                      |
|             | 06/01/27 | 0                 | 64,925           | 672,240   |               |          |                     |                     | 671,916              |
| 2028        | 12/01/27 | 549,000           | 64,925           |           | <b>TOTALS</b> |          | <b>\$ 8,517,000</b> | <b>\$ 1,909,706</b> | <b>\$ 10,426,706</b> |
|             | 06/01/28 | 0                 | 58,380           | 672,305   |               |          |                     |                     |                      |

# Grants - Summary

# Special Revenue Fund

| Description                            | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-   | Comments  |
|--|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                        |                    |                    |                     |                       |                  |   |
| Intergovernmental Revenue              | 1,403,240          | 1,667,699          | 1,506,007           | 902,806               | (603,201)        |   |
| Miscellaneous Revenue                  | 620                | 0                  | 0                   | 0                     | 0                |   |
| Interfund Transfer                     | 100,846            | 0                  | 49,500              | 74,000                | 24,500           |   |
| <b>Total Revenues</b>                  | <b>1,504,706</b>   | <b>1,667,699</b>   | <b>1,555,507</b>    | <b>976,806</b>        | <b>(578,701)</b> | <b>Overall Revenue Increase/Decrease:<br/>-37.20%</b>     |
| <b>Expenditures</b>                    |                    |                    |                     |                       |                  |   |
| Section 5310 Grant                     | 0                  | 0                  | 495,000             | 740,000               | 245,000          |   |
| State Homeland Security Grant          | 34,370             | 43,010             | 60,000              | 60,000                | 0                |   |
| EMPG Base Grant                        | 64,829             | 23,896             | 68,472              | 65,000                | (3,472)          |   |
| EMPA Base Grant                        | 159,842            | 148,462            | 105,806             | 105,806               | 0                |   |
| EMAP Accreditation Reimbursement Grant | 0                  | 3,500              | 0                   | 3,500                 | 3,500            |   |
| FEMA/SAFER Grant                       | 817,965            | 1,124,324          | 824,229             | 0                     | (824,229)        |   |
| CJMHSAs                                | 331,362            | 419,819            | 0                   | 0                     | 0                |   |
| FIND - Bing's Seawall                  | 14,818             | 0                  | 0                   | 0                     | 0                |   |
| HazMat Facilities                      | 0                  | 3,117              | 2,000               | 2,500                 | 500              |   |
| Hurricane Loss Mitigation Prevention   | 0                  | 2,500              | 0                   | 0                     | 0                |   |
| <b>Total Expenditures</b>              | <b>1,423,186</b>   | <b>1,768,629</b>   | <b>1,555,507</b>    | <b>976,806</b>        | <b>(578,701)</b> | <b>Overall Expenditure Increase/Decrease:<br/>-37.20%</b> |
| <b>Revenues vs. Expenditures</b>       | <b>81,520</b>      | <b>(100,929)</b>   | <b>0</b>            | <b>0</b>              | <b>0</b>         |   |

**Grants - Section 5310 Grant**

**Special Revenue Fund**

| <b>Fund 1128</b>                 |                            | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |  |
|----------------------------------|----------------------------|-----------------|-----------------|-----------------|------------------|----------------|--|
| <b>Div. 8001</b>                 | <b>Description</b>         | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>                                      |
| <b>Revenues</b>                  |                            |                 |                 |                 |                  |                |  |
| 331420                           | Grant 5310                 | 0               | 0               | 396,000         | 592,000          | 196,000        |  |
| 334490                           | Transp Disadvantaged Grant | 0               | 0               | 49,500          | 74,000           | 24,500         |  |
| 381000                           | Interfund Transfer         | 36,439          | 0               | 49,500          | 74,000           | 24,500         |  |
|                                  | <b>Total Revenues</b>      | <b>36,439</b>   | <b>0</b>        | <b>495,000</b>  | <b>740,000</b>   | <b>245,000</b> | <b>Overall Revenue Increase/Decrease: 49.49%</b>     |
| <b>Expenditures</b>              |                            |                 |                 |                 |                  |                |  |
| <b>544- Mass Transit Systems</b> |                            |                 |                 |                 |                  |                | Replacement of 4 Vehicles                            |
| 564000                           | Equipment                  | 0               | 0               | 495,000         | 740,000          | 245,000        |  |
|                                  | <b>Total Expenditures</b>  | <b>0</b>        | <b>0</b>        | <b>495,000</b>  | <b>740,000</b>   | <b>245,000</b> | <b>Overall Expenditure Increase/Decrease: 49.49%</b> |

**Description:**

The Section 5310 grant is applied for annually at the beginning of the fiscal year. This is a Federal grant which is managed and administered by the Florida Department of Transportation, and its purpose is to reimburse costs related to assisting seniors and individuals with disabilities. This grant has a 10% local match.

**Grants - State Homeland Security Grant**

**Special Revenue Fund**

| <b>Fund 1128</b>                                   |                              | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|--|------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 8001</b>                                   | <b>Description</b>           | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>                               |
| <b>Revenues</b>                                    |                              |                 |                 |                 |                  |                |   |
| 331200   | State Homeland Security      | 34,370          | 31,010          | 60,000          | 60,000           | 0              | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Revenues</b>                              |                              | <b>34,370</b>   | <b>31,010</b>   | <b>60,000</b>   | <b>60,000</b>    | <b>0</b>       |   |
| <b>Expenditures</b>                                |                              |                 |                 |                 |                  |                |   |
| <b>525- Emergency and Disaster Relief Services</b> |                              |                 |                 |                 |                  |                |   |
| 531000   | Professional Services        | 15,360          | 24,000          | 0               | 0                | 0              | <b>Overall Expenditure Increase/Decrease:</b> |
| 546004   | Maintenance Agreements       | 0               | 19,010          | 20,000          | 0                | (20,000)       |   |
| 534006   | Other Contracted Services    | 0               | 0               | 40,000          | 0                | (40,000)       |   |
| 534013   | IT Other Contracted Services | 0               | 0               | 0               | 60,000           | 60,000         |   |
| 552006   | Data Processing Software     | 19,010          | 0               | 0               | 0                | 0              |   |
| <b>Total Expenditures</b>                          |                              | <b>34,370</b>   | <b>43,010</b>   | <b>60,000</b>   | <b>60,000</b>    | <b>0</b>       |   |

**Description:**

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

**Grants - EMPG Base Grant**

**Special Revenue Fund**

| Fund 1128  |                                | Actual        | Actual        | Adopted       | Tentative     | Changes        |   |
|--|--------------------------------|---------------|---------------|---------------|---------------|----------------|---|
| Div. 8001  | Description                    | FY 21-22      | FY 22-23      | FY 23-24      | FY 24-25      | + / (-)        | Comments                                  |
| <b>Revenues</b>                                    |                                |               |               |               |               |                |   |
| 331200   | EMPG Grant                     | 61,828        | 68,297        | 68,472        | 65,000        | (3,472)        | <b>Overall Revenue Increase/Decrease:</b> |
| <b>Total Revenues</b>                              |                                | <b>61,828</b> | <b>68,297</b> | <b>68,472</b> | <b>65,000</b> | <b>(3,472)</b> |   |
| <b>Expenditures</b>                                |                                |               |               |               |               |                |   |
| <b>525- Emergency and Disaster Relief Services</b> |                                |               |               |               |               |                |   |
| 541001   | Communication Devices & Access | 2,003         | 0             | 0             | 0             | 0              |   |
| 540000   | Travel Expenses                | 0             | 1,461         | 0             | 0             | 0              |   |
| 543000   | Utilities Expense              | 9,000         | 0             | 0             | 0             | 0              |   |
| 546006   | Small Tools & Equip            | 49,870        | 13            | 42,472        | 40,000        | (2,472)        | EOC Furniture                             |
| 547000   | Printing and Binding           | 245           | 0             | 0             | 0             | 0              |   |
| 551000   | Office Supplies                | 44            | 287           | 0             | 0             | 0              |   |
| 551001   | Office Equip                   | 399           | 21,835        | 6,000         | 5,000         | (1,000)        |   |
| 552002   | Other Operating Expenses       | 848           | 0             | 20,000        | 20,000        | 0              | Disaster Supplies                         |
| 555001   | Training and Educational Costs | 2,420         | 0             | 0             | 0             | 0              |   |
| 555002   | Conference/Seminar Regist      | 0             | 300           | 0             | 0             | 0              |   |
| <b>Total Expenditures</b>                          |                                | <b>64,829</b> | <b>23,896</b> | <b>68,472</b> | <b>65,000</b> | <b>(3,472)</b> | <b>-5.07%</b>                             |

**Description:**

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



**Grants - EMPA Base Grant**

**Special Revenue Fund**

| Fund 1128<br>Div. 8001                             | Description                  | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments                                  |   |
|--|------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|---|
| <b>Revenues</b>                                    |                              |                    |                    |                     |                       |                |   |   |
| 334200   | EMPA Grant                   | 157,112            | 104,658            | 105,806             | 105,806               | 0              | <b>Overall Revenue Increase/Decrease:</b> |   |
| <b>Total Revenues</b>                              |                              | <b>157,112</b>     | <b>104,658</b>     | <b>105,806</b>      | <b>105,806</b>        | <b>0</b>       |   | <b>0.00%</b>                                  |
| <b>Expenditures</b>                                |                              |                    |                    |                     |                       |                |   |   |
| <b>525- Emergency and Disaster Relief Services</b> |                              |                    |                    |                     |                       |                |   |   |
| 531000   | Professional Services        | 0                  | 1,200              | 0                   | 0                     | 0              |   |   |
| 534006   | Other Contracted Services    | 13,599             | 6,000              | 10,000              | 17,500                | 7,500          |   |   |
| 534013   | IT Other Contracted Services | 0                  | 0                  | 0                   | 30,000                | 30,000         | Originally part of Maint. Agmt.           |   |
| 540000   | Travel Expenses              | 4,444              | 2,683              | 7,500               | 7,500                 | 0              |   |   |
| 541001   | Devices and Accessories      | 10,762             | 49,506             | 5,000               | 5,000                 | 0              | Radio and Mobile Devices                  |   |
| 541002   | Communications recurring     | 2,068              | 1,620              | 3,000               | 3,000                 | 0              |   |   |
| 543000   | Utility Services             | 3,000              | 10,000             | 0                   | 0                     | 0              |   |   |
| 546001   | Building/Equipment Repairs   | 35,218             | 1,692              | 0                   | 0                     | 0              |   |   |
| 546003   | Vehicle Repair               | 0                  | 55                 | 0                   | 0                     | 0              |   |   |
| 546004   | Maintenance Agreements       | 23,143             | 26,725             | 39,500              | 4,500                 | (35,000)       | Moved portion to IT Contracted Service    |   |
| 546006   | Small Tools & Equip          | 9,210              | 0                  | 2,500               | 0                     | (2,500)        |   |   |
| 547000   | Printing & Binding           | 414                | 2,499              | 0                   | 0                     | 0              | Disaster Preparedness Materials           |   |
| 551000   | Office Supplies              | 532                | 2,812              | 4,000               | 4,000                 | 0              |   |   |
| 551001   | Office Equipment             | 4,902              | 17,061             | 0                   | 0                     | 0              |   |   |
| 552001   | Gas, Oil, & Other Lubricants | 163                | 0                  | 0                   | 0                     | 0              |   |   |
| 552002   | Other Operating Expenses     | 53                 | 2,413              | 29,306              | 29,306                | 0              | Disaster Supplies                         |   |
| 552006   | Data Processing Software     | 120                | 15,096             | 0                   | 0                     | 0              |   |   |
| 554001   | Publications/Memberships     | 534                | 8,500              | 0                   | 0                     | 0              |   |   |
| 555002   | Conference/Seminar Regist    | 1,680              | 600                | 5,000               | 5,000                 | 0              |   |   |
| <b>Total Operating Expenditures</b>                |                              | <b>109,842</b>     | <b>148,462</b>     | <b>105,806</b>      | <b>105,806</b>        | <b>0</b>       |   |   |
| 564000   | Equipment                    | 50,000             | 0                  | 0                   | 0                     | 0              |   |   |
| <b>Total Capital Expenditures</b>                  |                              | <b>50,000</b>      | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>       |   |   |
| <b>Total Expenditures</b>                          |                              |                    |                    |                     |                       |                | <b>0</b>                                  | <b>Overall Expenditure Increase/Decrease:</b> |
|  |                              | <b>159,842</b>     | <b>148,462</b>     | <b>105,806</b>      | <b>105,806</b>        | <b>0</b>       | <b>0.00%</b>                              |   |

**Description:**

The Emergency Management Preparedness Agreement is a recurring grant developed by the Florida Legislature in the mid-90's after Hurricane Andrew. The purpose of this grant is to provide a minimum amount of funding to assure adequate planning, response, and recovery by every county. The mandate for this grant is contained in Florida Statutes Chapter 252. The source of these funds comes from the \$2.00/\$4.00 (\$2.00 for homes and \$4.00 for businesses) surcharge on property insurance. The annual amount of this grant for Flagler County is approximately \$105,000 which historically was awarded in September. The State of Florida migrated the EMPA Grant to a July fiscal cycle in 2010.

**Grants - EMAP Accreditation Reimbursement Grant**

**Special Revenue Fund**

| Fund 1128<br>Div. 8001                             | Description                  | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/- | Comments                                      |
|--|------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues</b>                                    |                              |                    |                    |                     |                       |                |   |
| 334500   | FDEM EMAP Accrued Reimb      | 0                  | 3,500              | 0                   | 3,500                 | 3,500          | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Revenues</b>                              |                              | <b>0</b>           | <b>3,500</b>       | <b>0</b>            | <b>3,500</b>          | <b>3,500</b>   |   |
| <b>Expenditures</b>                                |                              |                    |                    |                     |                       |                |   |
| <b>525- Emergency and Disaster Relief Services</b> |                              |                    |                    |                     |                       |                |   |
| 549000   | Other Charges and Obligation | 0                  | 3,500              | 0                   | 3,500                 | 3,500          | <b>Overall Expenditure Increase/Decrease:</b> |
| <b>Total Expenditures</b>                          |                              | <b>0</b>           | <b>3,500</b>       | <b>0</b>            | <b>3,500</b>          | <b>3,500</b>   |   |

**Description:**

EMAP Accreditation is a voluntary, non-governmental process of self-assessment and external independent peer review. The EMAP Accreditation evaluates an Emergency Management Program's organization, resources, plans, processes, procedures, and capabilities against the current Emergency Management Standard to increase the effectiveness of the Program in protecting the lives and property of the people it serves.

**Grants - FEMA/SAFER Grant**

**Special Revenue Fund**

| <b>Fund 1128</b>         |                           | <b>Actual</b>   | <b>Actual</b>    | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>   |  |
|--------------------------|---------------------------|-----------------|------------------|-----------------|------------------|------------------|--|
| <b>Div. 8001</b>         | <b>Description</b>        | <b>FY 21-22</b> | <b>FY 22-23</b>  | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b>   | <b>Comments</b>  |
| <b>Revenues</b>          |                           |                 |                  |                 |                  |                  |  |
| 331200                   | Grant Special Revenue     | 818,568         | 1,037,915        | 824,229         | 0                | (824,229)        |  |
| 361100                   | Interest-MMIA & Investmts | 620             | 0                | 0               | 0                | 0                |  |
|                          | <b>Total Revenues</b>     | <b>819,188</b>  | <b>1,037,915</b> | <b>824,229</b>  | <b>0</b>         | <b>(824,229)</b> | <b>Overall Revenue Increase/Decrease: -100.00%</b>     |
| <b>Expenditures</b>      |                           |                 |                  |                 |                  |                  |  |
| <b>522- Fire Control</b> |                           |                 |                  |                 |                  |                  |  |
| 512000                   | Regular Salaries          | 471,841         | 659,657          | 441,922         | 0                | (441,922)        | Grant Ends 03/09/24                                    |
| 514000                   | Scheduled Overtime        | 39,941          | 50,633           | 37,528          | 0                | (37,528)         |  |
| 52XXXX                   | Employee Benefits         | 306,183         | 414,034          | 344,779         | 0                | (344,779)        |  |
|                          | <b>Total Expenditures</b> | <b>817,965</b>  | <b>1,124,324</b> | <b>824,229</b>  | <b>0</b>         | <b>(824,229)</b> | <b>Overall Expenditure Increase/Decrease: -100.00%</b> |

**Description:**

The Staffing for Adequate Fire and Emergency Response (SAFER) grant is a 3-year grant developed by FEMA. The purpose of this grant is to assist in funding for fire department staffing. This has allowed Flagler County to fill 15 new positions. The total amount for this grant is over \$3,250,000. Local match requirements have been waived by FEMA.

This grant was added during the FY21 budget.

Grants - CJMHSA

Special Revenue Fund

| Fund 1128                          |                               | Actual         | Actual         | Adopted  | Tentative | Changes  |  |
|------------------------------------|-------------------------------|----------------|----------------|----------|-----------|----------|--|
| Div. 8001                          | Description                   | FY 21-22       | FY 22-23       | FY 23-24 | FY 24-25  | + / (-)  | Comments                               |
| <b>Revenues</b>                    |                               |                |                |          |           |          |  |
| 334100                             | State Grt- General Government | 331,362        | 419,819        | 0        | 0         | 0        | Overall Revenue Increase/Decrease:     |
| <b>Total Revenues</b>              |                               | <b>331,362</b> | <b>419,819</b> | <b>0</b> | <b>0</b>  | <b>0</b> |  |
| <b>Expenditures</b>                |                               |                |                |          |           |          |  |
| <b>563- Mental Health Services</b> |                               |                |                |          |           |          |  |
| 581022                             | CJMHSA FL City School         | 152,810        | 152,810        | 0        | 0         | 0        | Overall Expenditure Increase/Decrease: |
| 581023                             | CJMHSA Sheriff                | 67,112         | 155,569        | 0        | 0         | 0        |  |
| 581024                             | FL Cares- CJMHSA              | 41,440         | 41,440         | 0        | 0         | 0        |  |
| 582015                             | CJMHSA Halifax Health         | 70,000         | 70,000         | 0        | 0         | 0        |  |
| <b>Total Expenditures</b>          |                               | <b>331,362</b> | <b>419,819</b> | <b>0</b> | <b>0</b>  | <b>0</b> |  |

**Description:**

The Criminal Justice, Mental Health, and Substance Abuse (CJMHSA) Expansion Grant was awarded by the Florida Department of Children and Families (DCF). This grant provides funding to Flagler Cares Inc., the Flagler County Sheriff's Office, and Flagler Schools.

**Grants - FIND Bings Seawall**

**Special Revenue Fund**

| <b>Fund 1128</b>                 |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|----------------------------------|-------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 8001</b>                 | <b>Description</b>                  | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>                               |
| <b>Revenues</b>                  |                                     |                 |                 |                 |                  |                |   |
| 337700                           | LG Grt-CR-FIND-Bings Seawall        | 0               | 0               | 0               | 0                | 0              |   |
| 381000                           | Interfund Transfer                  | 64,407          | 0               | 0               | 0                | 0              | <b>Overall Revenue Increase/Decrease:</b>     |
|                                  | <b>Total Revenues</b>               | <b>64,407</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>         | <b>0</b>       | <b>0.00%</b>                                  |
| <b>Expenditures</b>              |                                     |                 |                 |                 |                  |                |   |
| <b>572- Parks and Recreation</b> |                                     |                 |                 |                 |                  |                |   |
| 549000                           | Other Current Charges & Obligations | 652             | 0               | 0               | 0                | 0              |   |
| 563000                           | Infrastructure                      | 14,166          | 0               | 0               | 0                | 0              | <b>Overall Expenditure Increase/Decrease:</b> |
|                                  | <b>Total Expenditures</b>           | <b>14,818</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>         | <b>0</b>       | <b>0.00%</b>                                  |

**Description:**

The Replacement of a Seawall at Bings Landing via a Florida Inland Navigation District (FIND) Grant. Grant completed in FY 2021-22.

**Grants - HazMat Facilities Grant**

**Special Revenue Fund**

| <b>Fund 1128</b>                    |                           | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|-------------------------------------|---------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 8001</b>                    | <b>Description</b>        | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>                               |
| <b>Revenues</b>                     |                           |                 |                 |                 |                  |                |   |
| 334200                              | HA Agreement              | 0               | 0               | 2,000           | 2,500            | 500            | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Revenues</b>               |                           | <b>0</b>        | <b>0</b>        | <b>2,000</b>    | <b>2,500</b>     | <b>500</b>     |   |
| <b>Expenditures</b>                 |                           |                 |                 |                 |                  |                |   |
| 546006                              | Small Tools and Equipment | 0               | 3,117           | 2,000           | 2,500            | 500            | Multi-Gas Meters                              |
| <b>Total Operating Expenditures</b> |                           | <b>0</b>        | <b>3,117</b>    | <b>2,000</b>    | <b>2,500</b>     | <b>500</b>     | <b>Overall Expenditure Increase/Decrease:</b> |
| <b>Total Expenditures</b>           |                           | <b>0</b>        | <b>3,117</b>    | <b>2,000</b>    | <b>2,500</b>     | <b>500</b>     |   |

**Description:**

HazMat - The Hazardous Materials Planning Agreement is a recurring grant developed by Congress through the Superfund Amendment and Reauthorization Act (SARA Title III) which was passed after the Union Carbide Methyl Isocyanate disaster in Bhopal, India. Funding is provided based on reportable chemical facilities within each county. This grant is to provide funding for annual Emergency Management planning and inspections of facilities meeting the Right To Know Act criteria. The source of this funding is provided by fees charged to chemical companies by the Federal government.

**Grants - Hurricane Loss Mitigation Prevention**

**Special Revenue Fund**

| <b>Fund 1128</b>    |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|---------------------|-------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 8001</b>    | <b>Description</b>                  | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>                               |
| <b>Revenues</b>     |                                     |                 |                 |                 |                  |                |   |
| 334200              | HLMP Agreement                      | 0               | 2,500           | 0               | 0                | 0              | <b>Overall Revenue Increase/Decrease:</b>     |
|                     | <b>Total Revenues</b>               | <b>0</b>        | <b>2,500</b>    | <b>0</b>        | <b>0</b>         | <b>0</b>       |   |
| <b>Expenditures</b> |                                     |                 |                 |                 |                  |                |   |
| 534006              | Other Contracted Services           | 0               | 2,500           | 0               | 0                | 0              | Home Inspections                              |
|                     | <b>Total Operating Expenditures</b> | <b>0</b>        | <b>2,500</b>    | <b>0</b>        | <b>0</b>         | <b>0</b>       | <b>Overall Expenditure Increase/Decrease:</b> |
|                     | <b>Total Expenditures</b>           | <b>0</b>        | <b>2,500</b>    | <b>0</b>        | <b>0</b>         | <b>0</b>       |   |

**Description:**

Hurricane Loss Mitigation Prevention (HLMP) - Is a 2-year grant from FDEM. The purpose of this grant is to provide mitigation retrofit improvements on as many qualified structures as possible during the period of performance. All awarded funds must be directly related to mitigation improvements.

Awarded amount for HLMP is \$194,000.

**Capital Preservation Fund**

**Special Revenue Fund**

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

| <b>FY 24-25 Other General Government Projects:</b> | <b>FY 24-25 Parks and Recreation Projects:</b> |
|--|--|
| Energy Plant Cooling Towers                        | Civic Arena Upgrade Sound System (IT)          |
| HVAC Replacement - Various Facilities              | Bing's Master Plan Improvements                |
| HVAC Niagra Controls Upgrade                       | Carver Gym Flooring                            |
| ADA Projects per Transition Plan                   | Princess Place Pool, Fence, and Cover          |
| GSB Carpet Flooring 2nd Floor                      |  |
| Roof Replacement - Palm Coast Library              |  |
| Additional Funding for JC Flooring 1st Floor       |  |
| Additional Funding for JC Flooring 2nd Floor       |  |
| Health Department HVAC                             |  |
| Fire Training Tower Repairs                        |  |

**Description:**  
 Established in FY 2021-22 per the Capital Improvement Policy to account for major repair and maintenance projects that do not expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$10,000 or greater, but not exceed \$49,999





# **SECTION 5**

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# **DEBT SERVICE FUNDS**

Governmental funds used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest

## Debt Service Payments for FY 24-25

| Description  | Other            | Principal           | Interest            | Total                |
|--|------------------|---------------------|---------------------|----------------------|
| <b>Governmental Funds</b>  |                  |                     |                     |                      |
| <b>General Fund</b>  |                  |                     |                     |                      |
| Helicopter Debt Service  | \$ 0             | \$ 195,000          | \$ 89,780           | \$ 284,780           |
| Tax Anticipation Note  | 25,000           | 0                   | 60,000              | 85,000               |
| <b>Total General Fund</b>  | <b>\$ 25,000</b> | <b>\$ 195,000</b>   | <b>\$ 149,780</b>   | <b>\$ 369,780</b>    |
| <b>Special Revenue Funds</b>   |                  |                     |                     |                      |
| <b>Public Safety Communications Network Fund</b>   |                  |                     |                     |                      |
| Public Safety Communications Network Fund - Equipment                                      | \$ 0             | \$ 516,000          | \$ 59,746           | \$ 575,746           |
| Public Safety Communications Network Fund - Infrastructure                                 | 0                | 512,000             | 161,234             | 673,234              |
| <b>Total Special Revenue Fund</b>  | <b>\$ 0</b>      | <b>\$ 1,028,000</b> | <b>\$ 220,980</b>   | <b>\$ 1,248,980</b>  |
| <b>Debt Service Funds</b>  |                  |                     |                     |                      |
| General Obligation Bonds, Series 2015 (Justice Center)                                     | \$ 910           | \$ 1,235,000        | \$ 557,990          | \$ 1,793,900         |
| Capital Improvement and Refunding Revenue Bonds, Series 2015 (Govt. Svcs. Complex)         | 910              | 2,345,000           | 1,135,105           | 3,481,015            |
| Taxable Special Assessment Revenue Note, Series 2018 (Painter's Hill Seawall)              | 0                | 66,000              | 19,710              | 85,710               |
| Capital Improvement Revenue Note, Series 2020 (New FCSO Operations Center)                 | 0                | 1,325,000           | 309,505             | 1,634,505            |
| Limited General Obligation Bonds, Series 2009 and Series 2010 (ESL)                        | 0                | 1,040,000           | 119,360             | 1,159,360            |
| <b>Total Debt Service Funds</b>  | <b>\$ 1,820</b>  | <b>\$ 6,011,000</b> | <b>\$ 2,141,670</b> | <b>\$ 8,154,490</b>  |
| <b>Total Governmental Funds</b>  | <b>\$ 26,820</b> | <b>\$ 7,234,000</b> | <b>\$ 2,512,430</b> | <b>\$ 9,773,250</b>  |
| <b>Proprietary Funds</b>   |                  |                     |                     |                      |
| <b>Enterprise Funds</b>  |                  |                     |                     |                      |
| Flagler County Taxable Airport Refunding Revenue Bond, Series 2015 (Airport Improvements)  | \$ 0             | \$ 205,000          | \$ 42,215           | \$ 247,215           |
| Flagler County Taxable Airport Refunding Revenue Note, Series 2015B (Airport Improvements) | 0                | 175,000             | 37,535              | 212,535              |
| Repayment of T-Hangar 2024 GF Interfund Loan   | 0                | 130,000             | 5,244               | 135,244              |
| <b>Total Proprietary Funds</b>   | <b>\$ 0</b>      | <b>\$ 510,000</b>   | <b>\$ 84,994</b>    | <b>\$ 594,994</b>    |
| <b>Total All Funds</b>   | <b>\$ 26,820</b> | <b>\$ 7,744,000</b> | <b>\$ 2,597,424</b> | <b>\$ 10,368,244</b> |

## Debt Summary for FY 24-25

| Fund          | Purpose/Source of Revenue   | Original<br>Amount Issued | Original or<br>Refinanced<br>Issue Date | Final<br>Maturity | Principal<br>Outstanding<br>as of 10/1/24 | Interest Payable<br>to Maturity<br>as of 10/1/24 | Total<br>Outstanding<br>as of 10/1/24 |
|---------------|---|---------------------------|---|-------------------|---|--|---------------------------------------|
| Fund 1001     | General Fund - Helicopter<br>Revenue Source - Non Ad Valorem  | \$ 2,273,000              | 11/29/23                                | 08/01/33          | \$ 2,093,000                              | \$ 473,946                                       | \$ 2,566,946                          |
| Fund 1182     | Public Safety Communications Network - Equipment<br>Revenue Source - User Fees  | \$ 5,241,000              | 12/02/19                                | 12/01/29          | \$ 3,268,000                              | \$ 198,576                                       | \$ 3,466,576                          |
| Fund 1182     | Public Safety Communications Network - Infrastructure<br>Revenue Source - User Fees   | 8,517,000                 | 12/02/19                                | 12/01/35          | 7,018,000                                 | 1,051,130  | 8,069,130                             |
| Fund 1211     | General Obligation Bonds, Series 2015 (Justice Center)<br>Revenue Source - Special Ad Valorem Tax Millage   | 32,990,000                | 09/01/05                                | 07/01/35          | 17,520,000                                | 3,967,028  | 21,487,028                            |
| Fund 1212     | Capital Improvement Revenue Bonds, Series 2015 (Govt. Svcs. Complex)<br>Revenue Source - Half-Cent Sales Tax, Discretionary Sales Surtax,<br>Communication Services Tax & State Revenue Sharing | 42,775,000                | 02/01/15                                | 10/01/35          | 29,425,000                                | 6,322,619  | 35,747,619                            |
| Fund 1213     | Taxable Special Assessment Revenue Note, Series 2018<br>Revenue Source - Special Taxing District  | 1,520,000                 | 07/12/21                                | 07/01/33          | 670,211                                   | 102,280  | 772,491                               |
| Fund 1215     | Capital Improvement Revenue Note, Series 2020<br>Revenue Source - Non Ad Valorem  | 20,000,000                | 04/01/21                                | 10/01/35          | 17,575,000                                | 1,999,778  | 19,574,778                            |
| Fund 1219     | Limited General Obligation Bonds, Series 2009 and 2010 (ESL)<br>Revenue Source - Special Ad Valorem Tax Millage   | 14,500,000                | 08/01/09                                | 07/01/29          | 5,450,000                                 | 363,216  | 5,813,216                             |
| Fund 1401     | Capital Improvements - Taxable Airport Refunding Revenue Bonds, Series 2015<br>Revenue Source - Airport Revenues  | 2,595,932                 | 10/01/15                                | 06/01/30          | 1,291,932                                 | 139,281  | 1,431,213                             |
| Fund 1401     | Flagler County Taxable Airport Refunding Revenue Note, Series 2015B<br>Revenue Source - Airport Revenues  | 2,211,000                 | 07/08/15                                | 02/01/30          | 1,169,000                                 | 126,638  | 1,295,638                             |
| Fund 1401     | Repayment of T-Hangar 2024 GF Interfund Loan  | 654,414                   | 02/01/24                                | 02/01/28          | 524,414                                   | 13,177   | 537,591                               |
| <b>Totals</b> |   | <b>\$ 133,277,346</b>     | <b>-</b>                                | <b>-</b>          | <b>\$ 86,004,557</b>                      | <b>\$ 14,757,669</b>                             | <b>\$ 100,762,226</b>                 |

**Debt Services - Summary**

**Debt Service Fund**

| Description   | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/-   | Comments  |
|---|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>   |                    |                    |                     |                       |                  |   |
| Ad Valorem Taxes - ESL millage  | 1,294,703          | 1,527,237          | 1,717,554           | 1,956,802             | 239,248          |   |
| Ad Valorem Taxes - Justice Center   | 2,122,994          | 2,034,276          | 2,124,271           | 1,797,127             | (327,144)        |   |
| Sales Tax 1/2 Cent (State)  | 2,193,447          | 2,316,888          | 1,197,799           | 1,100,000             | (97,799)         |   |
| State Revenue Sharing   | 2,398,248          | 2,621,045          | 2,318,585           | 2,323,384             | 4,799            |   |
| Communication Services Tax (State)  | 211,537            | 227,146            | 0                   | 0                     | 0                |   |
| Special Assessment Collections  | 87,573             | 95,514             | 100,000             | 100,000               | 0                |   |
| Interfund Transfers   | 984,316            | 2,110,238          | 1,827,421           | 1,535,535             | (291,886)        |   |
| Interest  | 19,139             | 203,258            | 11,000              | 11,000                | 0                |   |
| Fair Value of Investments   | (29,383)           | 53,403             | 0                   | 0                     | 0                |   |
| Cash Carry Forward  | 0                  | 0                  | 8,230,600           | 9,848,237             | 1,617,637        |   |
| <b>Total Revenues</b>   | <b>9,282,574</b>   | <b>11,189,006</b>  | <b>17,527,230</b>   | <b>18,672,085</b>     | <b>1,144,855</b> | <b>Overall Revenue Increase/Decrease: 6.53%</b>     |
| <b>Expenditures</b>   |                    |                    |                     |                       |                  |   |
| Fund 1211 Justice Center \$32,990,000 General Obligation Bonds, Series 2005 | 1,792,839          | 1,794,422          | 3,588,405           | 3,776,055             | 187,650          |   |
| Fund 1212 Capital Improvement and Refunding Revenue Bond, Series 2015       | 3,483,523          | 3,478,285          | 8,648,981           | 8,853,627             | 204,646          |   |
| Fund 1213 Taxable Special Assessment Revenue Note, Series 2018              | 86,872             | 86,532             | 107,463             | 117,767               | 10,304           |   |
| Fund 1214 Bond Dune Restoration Project Special Assessment, Series 2018B    | 704,079            | 703,877            | 0                   | 0                     | 0                |   |
| Fund 1215 Capital Improvement Revenue Note, Series 2020                     | 325,314            | 1,399,989          | 1,827,421           | 1,635,005             | (192,416)        |   |
| Fund 1219 Limited Ad Valorem Tax Refunding Bonds, Series 2016               | 1,161,807          | 1,168,740          | 3,354,960           | 4,289,631             | 934,671          |   |
| Fund 1220 Tourist Development Tax Revenue Bond, Series 2017                 | 87                 | 0                  | 0                   | 0                     | 0                |   |
| Fund 1221 Bond Grant Anticipation Note, Series 2020                         | 572,742            | 9                  | 0                   | 0                     | 0                |   |
| <b>Total Expenditures</b>   | <b>8,127,263</b>   | <b>8,631,854</b>   | <b>17,527,230</b>   | <b>18,672,085</b>     | <b>1,144,855</b> | <b>Overall Expenditure Increase/Decrease: 6.53%</b> |
| <b>Revenues vs. Expenditures</b>  | <b>(1,155,311)</b> | <b>(2,557,152)</b> | <b>0</b>            | <b>0</b>              | <b>0</b>         |   |

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

**Debt Service Fund**

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

**Description:**

On November 2, 2004 a majority of the qualified electors residing in Flagler County approved a referendum authorizing the issuance of general obligation bonds in an amount not to exceed \$33,000,000 payable from and secured by a pledge of ad valorem taxes, with a debt service term not exceeding thirty (30) years. There is no stated limit on the millage rate which may be levied to pay the debt service on the bonds. The bonds were issued for the purpose of financing the construction of a new County Justice Center.

The \$32,990,000 General Obligation Bonds, Series 2005 were issued in September 2005. Interest rates range from 3.00% to 4.375%. The payment of the principal and interest on the bonds is payable from and secured by a pledge of ad valorem taxes on all taxable property within the County.

On March 16, 2015 the Flagler County Board of County Commissioners authorized the issuance of the \$25,500,000 General Obligation Refunding Bonds Series 2015 to refund the Series 2005 General Obligation Bonds. This current refunding resulted in a reduction of total debt service payments over 20 years of approximately \$2,892,300. Interest is paid at 3.300%. The bonds are general obligations of the County. The payment of principal and interest on the bond is payable from and secured by a pledge of ad valorem taxes on all taxable property within the County. Principal payments are due on July 1. Interest payments are due on January 1 and July 1 of each year. Maturity is July 1, 2035.

**History of Millage Rate:**

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

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

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

**Debt Service Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida General Obligation Refunding Bonds, Series 2015  
**Amount:** \$25,500,000  
**Rate:** 3.30%  
**Lender:** BNY Mellon  
**Length:** 21 Years  
**Remaining:** 11 Years Remaining as of FY 2025

| Fiscal Year | Date Due | Principal Payment | Interest Payment | Total P&I | Fiscal Year | Date Due      | Principal Payment | Interest Payment  | Total P&I         |
|-------------|----------|-------------------|------------------|-----------|-------------|---------------|-------------------|-------------------|-------------------|
| 2015        | 01/01/15 | 0                 | 0                |           | 2026        | 01/01/26      | 0                 | 248,118           |                   |
|             | 07/01/15 | 0                 | 150,236          | 150,236   |             | 07/01/26      | 1,295,000         | 248,118           | 1,791,236         |
| 2016        | 01/01/16 | 0                 | 436,168          |           | 2027        | 01/01/27      | 0                 | 222,218           |                   |
|             | 07/01/16 | 920,000           | 436,168          | 1,792,336 |             | 07/01/27      | 1,345,000         | 222,218           | 1,789,436         |
| 2017        | 01/01/17 | 0                 | 426,968          |           | 2028        | 01/01/28      | 0                 | 195,318           |                   |
|             | 07/01/17 | 935,000           | 426,968          | 1,788,936 |             | 07/01/28      | 1,400,000         | 195,318           | 1,790,636         |
| 2018        | 01/01/18 | 0                 | 417,618          |           | 2029        | 01/01/29      | 0                 | 174,318           |                   |
|             | 07/01/18 | 955,000           | 417,618          | 1,790,236 |             | 07/01/29      | 1,440,000         | 174,318           | 1,788,636         |
| 2019        | 01/01/19 | 0                 | 408,068          |           | 2030        | 01/01/30      | 0                 | 152,718           |                   |
|             | 07/01/19 | 975,000           | 408,068          | 1,791,136 |             | 07/01/30      | 1,485,000         | 152,718           | 1,790,436         |
| 2020        | 01/01/20 | 0                 | 398,318          |           | 2031        | 01/01/31      | 0                 | 130,443           |                   |
|             | 07/01/20 | 995,000           | 398,318          | 1,791,636 |             | 07/01/31      | 1,530,000         | 130,443           | 1,790,886         |
| 2021        | 01/01/21 | 0                 | 388,368          |           | 2032        | 01/01/32      | 0                 | 106,537           |                   |
|             | 07/01/21 | 1,015,000         | 388,368          | 1,791,736 |             | 07/01/32      | 1,575,000         | 106,537           | 1,788,074         |
| 2022        | 01/01/22 | 0                 | 362,993          |           | 2033        | 01/01/33      | 0                 | 81,928            |                   |
|             | 07/01/22 | 1,065,000         | 362,993          | 1,790,986 |             | 07/01/33      | 1,625,000         | 81,928            | 1,788,855         |
| 2023        | 01/01/23 | 0                 | 336,368          |           | 2034        | 01/01/34      | 0                 | 55,928            |                   |
|             | 07/01/23 | 1,120,000         | 336,368          | 1,792,736 |             | 07/01/34      | 1,680,000         | 55,928            | 1,791,855         |
| 2024        | 01/01/24 | 0                 | 308,368          |           | 2035        | 01/01/35      | 0                 | 28,628            |                   |
|             | 07/01/24 | 1,175,000         | 308,368          | 1,791,736 |             | 07/01/35      | 1,735,000         | 28,628            | 1,792,255         |
| 2025        | 01/01/25 | 0                 | 278,993          |           |             | <b>TOTALS</b> | <b>25,500,000</b> | <b>10,467,002</b> | <b>35,967,002</b> |
|             | 07/01/25 | 1,235,000         | 278,993          | 1,792,986 |             |               |                   |                   |                   |

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

**Debt Service Fund**

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

**Description:**

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

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

**Debt Service Fund**

**Amortization Schedule**

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

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



**Taxable Special Assessment Revenue Note, Series 2018**

**Debt Service Fund**

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

**Description:**

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

**Taxable Special Assessment Revenue Note, Series 2018**

**Debt Service Fund**

**Estimated Amortization Schedule**

**Debt:** Flagler County, Florida Taxable Special Assessment Revenue Bond, Series 2018A  
**Amount:** \$1,520,000  
**Rate:** 2.94%  
**Lender:** CenterState Bank  
**Length:** 12 Years  
**Remaining:** 9 Years Remaining as of FY 2025

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

**Taxable Special Assessment Revenue Note, Series 2018B**

**Debt Service Fund**

| Fund 1214<br>Div. 3608            | Description                    | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+ / (-) | Comments  |
|-----------------------------------|--------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>                   |                                |                    |                    |                     |                       |                    |   |
| 325201                            | Special Assessment Collections | 0                  | 0                  | 0                   | 0                     | 0                  |   |
| 361100                            | Interest                       | 478                | 2                  | 0                   | 0                     | 0                  |   |
| 361201                            | Fair Value of Investments      | (1)                | 1                  | 0                   | 0                     | 0                  |   |
| 381000                            | Interfund Transfer             | 660,524            | 704,330            | 0                   | 0                     | 0                  |   |
| <b>Total Fund Revenues</b>        |                                | <b>661,001</b>     | <b>704,333</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>           | <b>Overall Revenue Increase/Decrease:<br/>0.00%</b>     |
| <b>Expenditures</b>               |                                |                    |                    |                     |                       |                    |   |
| <b>517- Debt Service Payments</b> |                                |                    |                    |                     |                       |                    |   |
| 531000                            | Professional Services          | 17                 | 0                  | 0                   | 0                     | 0                  |   |
| 549005                            | Bank Analysis Fees             | 341                | 0                  | 0                   | 0                     | 0                  |   |
| 571001                            | Principal                      | 651,000            | 677,000            | 0                   | 0                     | 0                  |   |
| 572001                            | Interest                       | 52,722             | 26,877             | 0                   | 0                     | 0                  |   |
| <b>Total Expenditures</b>         |                                | <b>704,079</b>     | <b>703,877</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>           |   |
| <b>Total Fund Expenditures</b>    |                                | <b>704,079</b>     | <b>703,877</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>           | <b>Overall Expenditure Increase/Decrease:<br/>0.00%</b> |

**Description:**

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

**Capital Improvement Revenue Note, Series 2020**

**Debt Service Fund**

| Fund 1215<br>Div. 3611            | Description               | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+ / (-) | Comments  |
|-----------------------------------|---------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>                   |                           |                    |                    |                     |                       |                    |   |
| 361100                            | Interest                  | 491                | 2,996              | 0                   | 0                     | 0                  |   |
| 361201                            | Fair Value of Investments | (2)                | 717                | 0                   | 0                     | 0                  |   |
| 381000                            | Interfund Transfer        | 323,792            | 1,405,908          | 1,827,421           | 1,535,535             | (291,886)          |   |
| 399000                            | Cash Carry Forward        | 0                  | 0                  | 0                   | 99,470                | 99,470             |   |
| <b>Total Fund Revenues</b>        |                           | <b>324,281</b>     | <b>1,409,621</b>   | <b>1,827,421</b>    | <b>1,635,005</b>      | <b>(192,416)</b>   | <b>Overall Revenue Increase/Decrease: -10.53%</b>     |
| <b>Expenditures</b>               |                           |                    |                    |                     |                       |                    |   |
| <b>517- Debt Service Payments</b> |                           |                    |                    |                     |                       |                    |   |
| 531000                            | Professional Services     | 14                 | 4                  | 500                 | 500                   | 0                  |   |
| 549005                            | Bank Analysis Fees        | 389                | 0                  | 0                   | 0                     | 0                  |   |
| 571001                            | Principal                 | 150,000            | 1,050,000          | 1,495,000           | 1,325,000             | (170,000)          | \$200,000 To Repay Cash Advance from GF               |
| 572001                            | Interest                  | 174,409            | 349,510            | 331,921             | 309,505               | (22,416)           |   |
| 572003                            | Interest on Advances      | 502                | 475                | 0                   | 0                     | 0                  |   |
| <b>Total Expenditures</b>         |                           | <b>325,314</b>     | <b>1,399,989</b>   | <b>1,827,421</b>    | <b>1,635,005</b>      | <b>(192,416)</b>   | <b>Overall Expenditure Increase/Decrease: -10.53%</b> |
| <b>Total Fund Expenditures</b>    |                           | <b>325,314</b>     | <b>1,399,989</b>   | <b>1,827,421</b>    | <b>1,635,005</b>      | <b>(192,416)</b>   | <b>-10.53%</b>  |

**Description:**

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

**Capital Improvement Revenue Note, Series 2020**

**Debt Service Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida Capital Improvement Revenue Note, Series 2020  
**Amount:** \$20,000,000  
**Rate:** 1.83%  
**Lender:** SouthState Bank  
**Length:** 16 Years  
**Remaining:** 12 Years Remaining as of FY 2025

| Fiscal Year | Date Due | Principal Payment | Interest Payment | Total P&I | Fiscal Year   | Date Due | Principal Payment | Interest Payment | Total P&I |
|-------------|----------|-------------------|------------------|-----------|---|----------|-------------------|------------------|-----------|
| 2021        | 04/01/21 |                   | 1,309            | 1,309     | 2029  | 10/01/28 | 1,420,000         | 111,127          |           |
|             |          |                   |                  |           |   | 04/01/29 |                   | 98,134           | 1,629,261 |
| 2022        | 10/01/21 | 150,000           | 44,428           |           | 2030  | 10/01/29 | 1,450,000         | 98,134           |           |
|             | 04/01/22 |                   | 129,981          | 324,409   |   | 04/01/30 |                   | 84,866           | 1,633,000 |
| 2023        | 10/01/22 | 1,050,000         | 177,383          |           | 2031  | 10/01/30 | 1,480,000         | 84,866           |           |
|             | 04/01/23 |                   | 172,020          | 1,399,403 |   | 04/01/31 |                   | 71,324           | 1,636,191 |
| 2024        | 10/01/23 | 1,225,000         | 172,020          |           | 2032  | 10/01/31 | 1,505,000         | 71,324           |           |
|             | 04/01/24 |                   | 160,811          | 1,557,831 |   | 04/01/32 |                   | 57,554           | 1,633,878 |
| 2025        | 10/01/24 | 1,325,000         | 160,811          |           | 2033  | 10/01/32 | 1,530,000         | 57,554           |           |
|             | 04/01/25 |                   | 148,688          | 1,634,499 |   | 04/01/33 |                   | 43,554           | 1,631,108 |
| 2026        | 10/01/25 | 1,345,000         | 148,688          |           | 2034  | 10/01/33 | 1,560,000         | 43,554           |           |
|             | 04/01/26 |                   | 136,381          | 1,630,068 |   | 04/01/34 |                   | 29,280           | 1,632,834 |
| 2027        | 10/01/26 | 1,370,000         | 136,381          |           | 2035  | 10/01/34 | 1,590,000         | 29,280           |           |
|             | 04/01/27 |                   | 123,845          | 1,630,226 |   | 04/01/35 |                   | 14,732           | 1,634,012 |
| 2028        | 10/01/27 | 1,390,000         | 123,845          |           | 2036  | 10/01/35 | 1,610,000         | 14,732           |           |
|             | 04/01/28 |                   | 111,127          | 1,624,972 |   |          |                   |                  | 1,624,732 |
|             |          |                   |                  |           | <b>TOTALS</b>   |          |                   |                  |           |
|             |          |                   |                  |           | <b><u>20,000,000</u>      <u>2,857,731</u>      <u>22,857,731</u></b> |          |                   |                  |           |

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

**Debt Service Fund**

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

**Description:**

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

**History of Millage Rate:**

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

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

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

**Debt Service Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida Limited Ad Valorem Tax Refunding Bonds, Series 2016  
**Amount:** \$11,380,000  
**Rate:** 2.19%  
**Lender:** Ameris Bank  
**Length:** 14 Years  
**Remaining:** 5 Years Remaining as of FY 2025

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

**Tourist Development Tax Revenue Bond, Series 2017**

**Debt Service Fund**

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

**Description:**

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

This debt was paid off early in FY 21.



**Bond Grant Anticipation Note Series 2020**

**Debt Service Fund**

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

**Description:**

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



## **SECTION 6**

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# **CAPITAL PROJECT FUNDS**

Governmental funds used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.

# Capital Project Fund Summary

# Capital Project Fund

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

**Beachfront Parks Capital**

**Capital Project Fund**

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

**Description:**

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

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

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

**Beachfront Park Maintenance**

**Capital Project Fund**

| Fund 1308                        |                            | Actual         | Actual        | Adopted        | Tentative      | Changes       |  |
|----------------------------------|----------------------------|----------------|---------------|----------------|----------------|---------------|--|
| Div. 1440                        |                            | FY 21-22       | FY 22-23      | FY 23-24       | FY 24-25       | + / (-)       | Comments   |
| <b>Revenues</b>                  |                            |                |               |                |                |               |  |
| 361100                           | Interest                   | 2,428          | 23,184        | 4,000          | 25,000         | 21,000        |  |
| 361201                           | Fair Value of Investments  | (6,157)        | 8,977         | 0              | 0              | 0             |  |
| 399000                           | Cash Carry Forward         | 0              | 0             | 564,234        | 595,018        | 30,784        |  |
| <b>Total Fund Revenues</b>       |                            | <b>(3,730)</b> | <b>32,161</b> | <b>568,234</b> | <b>620,018</b> | <b>51,784</b> | <b>Overall Revenue Increase/ Decrease: 9.11%</b>     |
| <b>Expenditures</b>              |                            |                |               |                |                |               |  |
| <b>572- Parks and Recreation</b> |                            |                |               |                |                |               |  |
| 531000                           | Professional Services      | 7,415          | 23            | 600            | 600            | 0             | PFM Investment Fees & Tortoise Relocation            |
| 534006                           | Other Contract Services    | 602            | 1,806         | 900            | 900            | 0             |  |
| 534010                           | Governmental Services      | 8,237          | 0             | 20,000         | 20,000         | 0             | Staff Time   |
| 534400                           | Rentals and Leases         | 2,123          | 0             | 0              | 0              | 0             |  |
| 549003                           | Landfill Tipping Fees      | 61             | 0             | 0              | 0              | 0             |  |
| 549005                           | Bank Analysis Fees         | 637            | 0             | 800            | 0              | (800)         |  |
| <b>Total Expenditures</b>        |                            | <b>19,075</b>  | <b>1,829</b>  | <b>22,300</b>  | <b>21,500</b>  | <b>(800)</b>  |  |
| 598040                           | Reserve for Future Capital | 0              | 0             | 545,934        | 598,518        | 52,584        |  |
| <b>Total Reserves</b>            |                            | <b>0</b>       | <b>0</b>      | <b>545,934</b> | <b>598,518</b> | <b>52,584</b> |  |
| <b>Total Fund Expenditures</b>   |                            | <b>19,075</b>  | <b>1,829</b>  | <b>568,234</b> | <b>620,018</b> | <b>51,784</b> | <b>Overall Expenditure Increase/ Decrease: 9.11%</b> |

**Description:**

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**1/2 Cent Discretionary Sales Tax**

**Capital Project Fund**

| Fund 1311<br>Div. 6001   | Description                                   | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+/(-)   | Comments  |
|--|---|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>  |   |                    |                    |                     |                       |                    |   |
| 312601   | 1/2 Cent Small County Discretionary Sales Tax | 4,340,160          | 4,123,888          | 4,773,455           | 4,414,068             | (359,387)          | Based on YTD Actuals                                      |
| 361100   | Interest                                      | 11,286             | 78,255             | 10,000              | 25,000                | 15,000             |   |
| 366003   | Donations                                     | 0                  | 35,781             | 0                   | 0                     | 0                  |   |
| 399000   | Cash Carry Forward                            | 0                  | 0                  | 1,285,281           | 713,173               | (572,108)          |   |
| <b>Total Fund Revenue</b>  |   | <b>4,351,446</b>   | <b>4,237,924</b>   | <b>6,068,736</b>    | <b>5,152,241</b>      | <b>(916,495)</b>   | <b>Overall Revenue Increase/Decrease:<br/>-15.10%</b>     |
| <b>Expenditures</b>  |   |                    |                    |                     |                       |                    |   |
| <b>519- Other General Governmental Services</b>                              |   |                    |                    |                     |                       |                    |   |
| 549005   | Bank Analysis Fees                            | 1,486              | 0                  | 2,800               | 2,800                 | 0                  |   |
| <b>521- Law Enforcement</b>  |   |                    |                    |                     |                       |                    |   |
| 532000   | Accounting and Auditing                       | 0                  | 13,200             | 0                   | 0                     | 0                  |   |
| <b>529- Other Public Safety</b>  |   |                    |                    |                     |                       |                    |   |
| 531000   | Professional Services                         | 875                | 97                 | 2,800               | 0                     | (2,800)            |   |
| <b>537- Conservation and Resource Management</b>                             |   |                    |                    |                     |                       |                    |   |
| 531000   | Professional Services                         | 0                  | 0                  | 0                   | 3,000,000             | 3,000,000          | Beach/Dune Restoration Funding                            |
| <b>Total Operating Expenditures</b>  |   | <b>2,361</b>       | <b>13,297</b>      | <b>5,600</b>        | <b>3,002,800</b>      | <b>2,997,200</b>   |   |
| <b>521- Law Enforcement</b>  |   |                    |                    |                     |                       |                    |   |
| 562000   | Buildings                                     | 1,204,786          | 21,250             | 0                   | 0                     | 0                  |   |
| 563000   | Infrastructure                                | 75,739             | 65,850             | 0                   | 0                     | 0                  |   |
| <b>522- Fire Control</b>   |   |                    |                    |                     |                       |                    |   |
| 561000   | Land & Permanent Easements                    | 0                  | 0                  | 500,000             | 0                     | (500,000)          | Fire Station #62/Admin                                    |
| 563000   | Buildings                                     | 0                  | 0                  | 2,500,000           | 0                     | (2,500,000)        | Fire Station #51 Westside                                 |
| <b>529- Other Public Safety</b>  |   |                    |                    |                     |                       |                    |   |
| 563001   | IT Infrastructure                             | 0                  | 0                  | 0                   | 882,000               | 882,000            | Court Jail Security Control Retrofit                      |
| <b>541- Road/Street Facilities</b>   |   |                    |                    |                     |                       |                    |   |
| 563000   | Infrastructure                                | 99,541             | 608,001            | 0                   | 0                     | 0                  |   |
| <b>572- Parks and Recreation</b>   |   |                    |                    |                     |                       |                    |   |
| 562000   | Buildings                                     | 105,528            | 132,764            | 0                   | 0                     | 0                  |   |
| <b>Total Capital Improvements Expenditures</b>                               |   | <b>1,485,594</b>   | <b>827,865</b>     | <b>3,000,000</b>    | <b>882,000</b>        | <b>(2,118,000)</b> |   |
| <b>586- Intragovernmental Transfers Out from Constitutional Fee Officers</b> |   |                    |                    |                     |                       |                    |   |
| 591005   | Jail Operations                               | 3,000,000          | 3,000,000          | 3,000,000           | 0                     | (3,000,000)        | Funding Moved Back to General Fund                        |
| <b>Total Jail Expenditures</b>   |   | <b>3,000,000</b>   | <b>3,000,000</b>   | <b>3,000,000</b>    | <b>0</b>              | <b>(3,000,000)</b> |   |
| 598040   | Reserve-Future                                | 0                  | 0                  | 63,136              | 1,267,441             | 1,204,305          |   |
| <b>Total Reserves</b>  |   | <b>0</b>           | <b>0</b>           | <b>63,136</b>       | <b>1,267,441</b>      | <b>1,204,305</b>   |   |
| <b>Total Fund Expenditures</b>   |   | <b>4,487,955</b>   | <b>3,841,161</b>   | <b>6,068,736</b>    | <b>5,152,241</b>      | <b>(916,495)</b>   | <b>Overall Expenditure Increase/Decrease:<br/>-15.10%</b> |

**Capital Improvement Revenue Bond 2015**

**Capital Project Fund**

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

Dune Restoration Project Special Assessment 2018B

Capital Project Fund

| Fund 1314  |                                       | Actual        | Actual   | Adopted  | Tentative | Changes  |  |
|--|---------------------------------------|---------------|----------|----------|-----------|----------|--|
| Div. 6001  | Description                           | FY 21-22      | FY 22-23 | FY 23-24 | FY 24-25  | + / (-)  | Comments   |
| <b>Revenues</b>                                  |                                       |               |          |          |           |          |  |
| 361100   | Interest                              | 2             | 0        | 0        | 0         | 0        |  |
| 399000   | Cash Carry Forward                    | 0             | 0        | 0        | 0         | 0        |  |
| <b>Total Fund Revenues</b>                       |                                       | <b>2</b>      | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>Overall Revenue Increase/ Decrease: 0.00%</b>     |
| <b>Expenditures</b>                              |                                       |               |          |          |           |          |  |
| <b>537- Conservation and Resource Management</b> |                                       |               |          |          |           |          |  |
| 531000   | Professional Services                 | 0             | 0        | 0        | 0         | 0        |  |
| 549005   | Bank Analysis Fees                    | 0             | 0        | 0        | 0         | 0        |  |
| 549000   | Other Current Charges and Obligations | 64,173        | 0        | 0        | 0         | 0        |  |
| <b>Total Operating Expenditures</b>              |                                       | <b>64,173</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |  |
| <b>Total Fund Expenditures</b>                   |                                       | <b>64,173</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>Overall Expenditure Increase/ Decrease: 0.00%</b> |



New Sheriff Ops Center

Capital Project Fund

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

**General Capital Projects**

**Capital Project Fund**

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

**Description:**

Established in FY 2021-22 per the Capital Improvement Policy to account for major capital projects that do expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$50,000 or greater and a useful life of 5-years or more.

**Marineland Acres Drainage Basin District**

**Capital Project Fund**

| <b>Fund 1318</b>                                |                                     | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>   |  |
|---|-------------------------------------|------------------|------------------|-----------------|------------------|------------------|--|
| <b>Div. XXXX</b>                                | <b>Description</b>                  | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b>   | <b>Comments</b>  |
| <b>Revenues</b>                                 |                                     |                  |                  |                 |                  |                  |  |
| 325201  | Special Assessment                  | 120,704          | 118,275          | 121,000         | 120,000          | (1,000)          |  |
| 325202  | Delinquent Special Assessment       | 1,829            | 4,556            | 0               | 0                | 0                |  |
| 334490  | Marineland Acres Rdwy Imp Cons      | 2,261,785        | 3,215,857        | 0               | 0                | 0                |  |
| 361100  | Interest                            | 3,682            | 26,192           | 1,000           | 10,000           | 9,000            |  |
| 361201  | Fair Value of Investments           | (7,454)          | 10,333           | 0               | 0                | 0                |  |
| 381000  | Interfund Transfer                  | 0                | 155,792          | 0               | 0                | 0                |  |
| 386702  | Excess Fees - Tax Collector         | 645              | 562              | 600             | 600              | 0                |  |
| 399000  | Cash Carry Forward                  | 0                | 0                | 327,092         | 83,728           | (243,364)        | <b>Overall Revenue Increase/ Decrease:</b>             |
|   | <b>Total Fund Revenues</b>          | <b>2,381,191</b> | <b>3,531,567</b> | <b>449,692</b>  | <b>214,328</b>   | <b>(235,364)</b> | <b>-52.34%</b>   |
| <b>Expenditures</b>                             |                                     |                  |                  |                 |                  |                  |  |
| <b>519- Other General Governmental Services</b> |                                     |                  |                  |                 |                  |                  |  |
| 534008  | Commission Fees - Tax Collector     | 2,451            | 2,457            | 2,500           | 2,500            | 0                |  |
| <b>541- Road and Street Facilities</b>          |                                     |                  |                  |                 |                  |                  |  |
| 531000  | Professional Services               | 296              | 28               | 104,065         | 109,565          | 5,500            | Marineland Acre Project Complete                       |
| 549005  | Bank Analysis Fees                  | 1,698            | 0                | 500             | 500              | 0                |  |
|   | <b>Total Operating Expenditures</b> | <b>4,445</b>     | <b>2,484</b>     | <b>107,065</b>  | <b>112,565</b>   | <b>5,500</b>     |  |
| 563000  | Infrastructure                      | 0                | 762,129          | 0               | 0                | 0                |  |
|   | <b>Total Capital Expenditures</b>   | <b>0</b>         | <b>762,129</b>   | <b>0</b>        | <b>0</b>         | <b>0</b>         |  |
| 563000  | Infrastructure                      | 2,261,785        | 3,215,857        | 0               | 0                | 0                |  |
|   | <b>Total Grant Expenditures</b>     | <b>2,261,785</b> | <b>3,215,857</b> | <b>0</b>        | <b>0</b>         | <b>0</b>         |  |
| 572003  | Interest on Advances                | 3,062            | 2,376            | 0               | 0                | 0                |  |
|   | <b>Total Debt Expenditures</b>      | <b>3,062</b>     | <b>2,376</b>     | <b>0</b>        | <b>0</b>         | <b>0</b>         |  |
| 598020  | Reserve for Future Use              | 0                | 0                | 342,627         | 101,763          | (240,864)        |  |
|   | <b>Total Reserves</b>               | <b>0</b>         | <b>0</b>         | <b>342,627</b>  | <b>101,763</b>   | <b>(240,864)</b> |  |
|   | <b>Total Fund Expenditures</b>      | <b>2,269,292</b> | <b>3,982,846</b> | <b>449,692</b>  | <b>214,328</b>   | <b>(235,364)</b> | <b>Overall Expenditure Increase/ Decrease: -52.34%</b> |

**Description:**

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

**Environmentally Sensitive Lands**

**Capital Project Fund**

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

**Description:**

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

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

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

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

**Capital Project Fund - Beach Renourishment**

**Capital Project Fund**

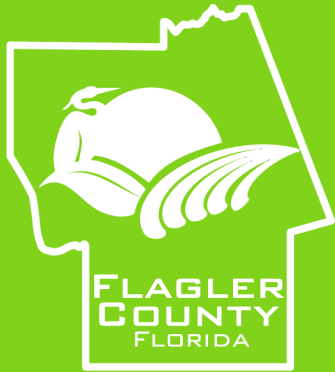
| <b>Fund 1320</b>                                 |   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|--|---|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 6001</b>                                 | <b>Description</b>                          | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>                               |
| <b>Revenues</b>                                  |   |                 |                 |                 |                  |                |   |
| 337300   | Loc Gov Grt-Physical Environment            | 43,039          | 0               | 0               | 0                | 0              |   |
| 361100   | Interest                                    | 148             | 997             | 20              | 900              | 880            |   |
| 399000   | Cash Carry Forward                          | 0               | 0               | 46,236          | 48,476           | 2,240          | <b>Overall Revenue Increase/Decrease:</b>     |
|  | <b>Total Fund Revenues</b>                  | <b>43,187</b>   | <b>997</b>      | <b>46,256</b>   | <b>49,376</b>    | <b>3,120</b>   | <b>6.75%</b>                                  |
| <b>Expenditures</b>                              |   |                 |                 |                 |                  |                |   |
| <b>537- Conservation and Resource Management</b> |   |                 |                 |                 |                  |                |   |
| 531000   | Professional Services                       | 2               | 0               | 0               | 0                | 0              |   |
| 549005   | Bank Analysis Fees                          | 89              | 0               | 500             | 0                | (500)          |   |
|  | <b>Total Capital Expenditures</b>           | <b>89</b>       | <b>0</b>        | <b>500</b>      | <b>0</b>         | <b>(500)</b>   |   |
| 582009   | Other Entities                              | 43,039          | 0               | 45,756          | 49,376           | 3,620          |   |
|  | <b>Total Grants &amp; Aids Expenditures</b> | <b>43,039</b>   | <b>0</b>        | <b>45,756</b>   | <b>49,376</b>    | <b>3,620</b>   |   |
|  | <b>Total Fund Expenditures</b>              | <b>43,128</b>   | <b>0</b>        | <b>46,256</b>   | <b>49,376</b>    | <b>3,120</b>   | <b>Overall Expenditure Increase/Decrease:</b> |
|  |   |                 |                 |                 |                  |                | <b>6.75%</b>                                  |

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

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

| Project  |                           | Funding Source      |                     |                      |                   |                   |                    | Project Total        |
|--|---------------------------|---------------------|---------------------|----------------------|-------------------|-------------------|--------------------|----------------------|
| Project Name/Description                               | Project Type              | General Revenue     | Vessel Registration | Grant                | Impact Fees       | Beachfront Parks  | 1/2 Cent Sales Tax |                      |
| Energy Plant Cooling Towers (GS24CIP003)               | Capital Preservation      | 250,000             |                     |                      |                   |                   |                    | 250,000              |
| HVAC Replacement - Various Facilities                  | Capital Preservation      | 75,000              |                     |                      |                   |                   |                    | 75,000               |
| HVAC Niagara Controls Upgrade                          | Capital Preservation      | 95,000              |                     |                      |                   |                   |                    | 95,000               |
| ADA Projects per Transition Plan                       | Capital Preservation      | 75,000              |                     |                      |                   |                   |                    | 75,000               |
| GSB Carpet Flooring 2nd Floor                          | Capital Preservation      | 150,000             |                     |                      |                   |                   |                    | 150,000              |
| Roof Replacement - Palm Coast Library                  | Capital Preservation      | 437,000             |                     |                      |                   |                   |                    | 437,000              |
| Additional Funding for JC Flooring 1st Floor (GS23007) | Capital Preservation      | 73,500              |                     |                      |                   |                   |                    | 73,500               |
| Additional Funding for JC Flooring 2nd Floor (GS23008) | Capital Preservation      | 16,000              |                     |                      |                   |                   |                    | 16,000               |
| Bing's Master Plan Improvements                        | Capital Preservation      | 200,000             | 100,000             |                      | 200,000           |                   |                    | 500,000              |
| Health Department HVAC                                 | Capital Preservation      | 350,000             |                     |                      |                   |                   |                    | 350,000              |
| Carver Gym Flooring                                    | Capital Preservation      | 200,000             |                     |                      |                   |                   |                    | 200,000              |
| Fire Training Tower Repairs                            | Capital Preservation      | 130,000             |                     |                      |                   |                   |                    | 130,000              |
| Fire Flight Hangar Office Expansion                    | New Construction          | 350,000             |                     |                      |                   |                   |                    | 350,000              |
| Malacompra Disc Golf & Restroom                        | New Construction          |                     |                     |                      |                   | 275,000           |                    | 275,000              |
| Emergency Preparedness Shelter (Cattleman's Hall)      | New Construction          |                     |                     | 10,000,000           |                   |                   |                    | 10,000,000           |
| Conservation Lands                                     | Land Purchase             |                     |                     | 10,000,000           |                   |                   |                    | 10,000,000           |
| 4-H Barns  | New Construction          |                     |                     |                      | 240,620           |                   |                    | 240,620              |
| Court Jail Security Control Retrofit                   | Technology                |                     |                     |                      |                   |                   | 882,000            | 882,000              |
| Civic Arena Upgrade Sound System                       | Technology (Preservation) | 40,000              |                     |                      |                   |                   |                    | 40,000               |
| <b>Subtotal</b>  |                           | <b>\$ 2,441,500</b> | <b>\$ 100,000</b>   | <b>\$ 20,000,000</b> | <b>\$ 440,620</b> | <b>\$ 275,000</b> | <b>\$ 882,000</b>  | <b>\$ 24,139,120</b> |

\*Prior Year Funding to be Appropriated via Carryforward Process



## **SECTION 7**

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# **ENTERPRISE & INTERNAL SERVICE FUNDS**

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

# Airport - Summary

# Enterprise Fund

| Description                  | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+ / (-) | Comments   |
|------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|--|
| <b>Revenues</b>              |                    |                    |                     |                       |                    |  |
| Licenses & Permits           | 0                  | 0                  | 1,500               | 0                     | (1,500)            |  |
| Intergovernmental Revenue    | 1,111,047          | 7,405,272          | 0                   | 0                     | 0                  |  |
| Charges for Service          | 2,282,382          | 3,275,672          | 3,183,750           | 3,511,212             | 327,462            |  |
| Miscellaneous Revenues       | 47,795             | 102,379            | 55,793              | 58,781                | 2,988              |  |
| Other Sources                | 1,085,976          | 108,729            | 0                   | 0                     | 0                  |  |
| Special Items                | 20,944             | 21,123             | 0                   | 0                     | 0                  |  |
| Cash Carry Forward           | 0                  | 0                  | 544,387             | 1,034,203             | 489,816            |  |
| <b>Total Revenues</b>        | <b>4,548,143</b>   | <b>10,913,174</b>  | <b>3,785,430</b>    | <b>4,604,196</b>      | <b>818,766</b>     | <b>Overall Revenue Increase/Decrease:<br/>21.63%</b> |
| <b>Expenses</b>              |                    |                    |                     |                       |                    |  |
| Personnel                    | 617,587            | 667,606            | 749,217             | 780,295               | 31,078             |  |
| Operating                    | 1,576,581          | 1,741,683          | 1,889,954           | 1,875,429             | (14,525)           |  |
| Capital                      | 0                  | 0                  | 61,500              | 128,500               | 67,000             |  |
| Debt Service                 | 565,507            | 564,649            | 623,054             | 594,994               | (28,060)           |  |
| Interfund Transfer           | 0                  | 11,848             | 0                   | 0                     | 0                  |  |
| Grant Expenses               | 1,164,839          | 7,954,154          | 0                   | 0                     | 0                  |  |
| Reserves                     | 0                  | 0                  | 461,705             | 1,224,978             | 763,273            |  |
| <b>Total Expenses</b>        | <b>3,924,514</b>   | <b>10,939,941</b>  | <b>3,785,430</b>    | <b>4,604,196</b>      | <b>818,766</b>     | <b>Overall Expense Increase/Decrease:<br/>21.63%</b> |
| <b>Revenues vs. Expenses</b> | <b>623,629</b>     | <b>(26,767)</b>    | <b>0</b>            | <b>0</b>              | <b>0</b>           |  |

Airport  
8.0 FTE



**Airport Fund**

**Enterprise Fund**

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

**Airport Fund**

**Enterprise Fund**

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

**Airport Fund**

**Enterprise Fund**

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

**Amortization Schedule**

**Debt:** Flagler County, Florida Taxable Airport Revenue Note, Series 2015  
**Amount:** \$2,595,932  
**Rate:** 3.47%  
**Lender:** Ameris Bank  
**Length:** 14 Years  
**Remaining:** 6 Years Remaining as of FY 2025

| Fiscal Year | Date     | Principal Payment | Interest Payment | Total P&I | Payments By Fiscal Year |          |                |
|-------------|----------|-------------------|------------------|-----------|-------------------------|----------|----------------|
|             |          |                   |                  |           | Principal               | Interest | Total          |
| 2017        | 04/01/17 | 37,000            | 23,392           | 60,392    |                         |          |                |
|             | 07/01/17 | 38,000            | 22,199           | 60,199    | 75,000                  | 45,590   | <b>120,590</b> |
| 2018        | 10/01/17 | 38,000            | 21,869           | 59,869    |                         |          |                |
|             | 01/01/18 | 38,000            | 21,539           | 59,539    |                         |          |                |
|             | 04/01/18 | 40,000            | 21,210           | 61,210    |                         |          |                |
|             | 07/01/18 | 40,000            | 20,863           | 60,863    | 156,000                 | 85,481   | <b>241,481</b> |
|             | 10/01/18 | 40,000            | 20,516           | 60,516    |                         |          |                |
| 2019        | 01/01/19 | 40,000            | 20,169           | 60,169    |                         |          |                |
|             | 04/01/19 | 40,000            | 19,822           | 59,822    |                         |          |                |
|             | 07/01/19 | 41,000            | 19,475           | 60,475    | 161,000                 | 79,981   | <b>240,981</b> |
|             | 10/01/19 | 41,000            | 19,119           | 60,119    |                         |          |                |
| 2020        | 01/01/20 | 41,000            | 18,763           | 59,763    |                         |          |                |
|             | 04/01/20 | 44,000            | 18,408           | 62,408    |                         |          |                |
|             | 07/01/20 | 43,000            | 18,026           | 61,026    | 169,000                 | 74,316   | <b>243,316</b> |
|             | 10/01/20 | 43,000            | 17,653           | 60,653    |                         |          |                |
| 2021        | 01/01/21 | 43,000            | 17,280           | 60,280    |                         |          |                |
|             | 04/01/21 | 44,000            | 16,907           | 60,907    |                         |          |                |
|             | 07/01/21 | 45,000            | 16,525           | 61,525    | 175,000                 | 68,365   | <b>243,365</b> |
|             | 10/01/21 | 45,000            | 16,135           | 61,135    |                         |          |                |
| 2022        | 01/01/22 | 45,000            | 15,745           | 60,745    |                         |          |                |
|             | 04/01/22 | 45,000            | 15,354           | 60,354    |                         |          |                |
|             | 07/01/22 | 46,000            | 14,964           | 60,964    | 181,000                 | 62,197   | <b>243,197</b> |
|             | 10/01/22 | 46,000            | 14,565           | 60,565    |                         |          |                |
| 2023        | 01/01/23 | 46,000            | 14,166           | 60,166    |                         |          |                |
|             | 04/01/23 | 49,000            | 13,767           | 62,767    |                         |          |                |
|             | 07/01/23 | 48,000            | 13,342           | 61,342    | 189,000                 | 55,839   | <b>244,839</b> |
|             | 10/01/23 | 48,000            | 12,925           | 60,925    |                         |          |                |
| 2024        | 01/01/24 | 48,000            | 12,509           | 60,509    |                         |          |                |
|             | 04/01/24 | 51,000            | 12,092           | 63,092    |                         |          |                |
|             | 07/01/24 | 51,000            | 11,650           | 62,650    | 198,000                 | 49,176   | <b>247,176</b> |

(continued on next page)

**Amortization Schedule**

**Debt:** Flagler County, Florida Taxable Airport Revenue Note, Series 2015  
**Amount:** \$2,595,932  
**Rate:** 3.47%  
**Lender:** Ameris Bank  
**Length:** 14 Years  
**Remaining:** 6 Years Remaining as of FY 2025

| Fiscal Year    | Date     | Principal Payment | Interest Payment | Total P&I | Payments By Fiscal Year |                |                  |
|----------------|----------|-------------------|------------------|-----------|-------------------------|----------------|------------------|
|                |          |                   |                  |           | Principal               | Interest       | Total            |
| 2025           | 10/01/24 | 50,000            | 11,208           | 61,208    |                         |                |                  |
|                | 01/01/25 | 50,000            | 10,774           | 60,774    |                         |                |                  |
|                | 04/01/25 | 52,000            | 10,340           | 62,340    |                         |                |                  |
|                | 07/01/25 | 53,000            | 9,889            | 62,889    | 205,000                 | 42,210         | <b>247,210</b>   |
| 2026           | 10/01/25 | 52,000            | 9,429            | 61,429    |                         |                |                  |
|                | 01/01/26 | 52,000            | 8,978            | 60,978    |                         |                |                  |
|                | 04/01/26 | 54,000            | 8,527            | 62,527    |                         |                |                  |
|                | 07/01/26 | 54,000            | 8,058            | 62,058    | 212,000                 | 34,993         | <b>246,993</b>   |
| 2027           | 10/01/26 | 54,000            | 7,590            | 61,590    |                         |                |                  |
|                | 01/01/27 | 54,000            | 7,122            | 61,122    |                         |                |                  |
|                | 04/01/27 | 57,000            | 6,653            | 63,653    |                         |                |                  |
|                | 07/01/27 | 56,000            | 6,159            | 62,159    | 221,000                 | 27,523         | <b>248,523</b>   |
| 2028           | 10/01/27 | 56,000            | 5,673            | 61,673    |                         |                |                  |
|                | 01/01/28 | 56,000            | 5,187            | 61,187    |                         |                |                  |
|                | 04/01/28 | 59,000            | 4,701            | 63,701    |                         |                |                  |
|                | 07/01/28 | 60,000            | 4,189            | 64,189    | 231,000                 | 19,751         | <b>250,751</b>   |
| 2029           | 10/01/28 | 59,000            | 3,669            | 62,669    |                         |                |                  |
|                | 01/01/29 | 59,000            | 3,157            | 62,157    |                         |                |                  |
|                | 04/01/29 | 59,000            | 2,645            | 61,645    |                         |                |                  |
|                | 07/01/29 | 62,000            | 2,133            | 64,133    | 239,000                 | 11,605         | <b>250,605</b>   |
| 2030           | 10/01/29 | 61,000            | 1,596            | 62,596    |                         |                |                  |
|                | 01/01/30 | 61,000            | 1,066            | 62,066    |                         |                |                  |
|                | 04/01/30 | 61,932            | 537              | 62,469    | 183,932                 | 3,199          | <b>187,131</b>   |
| <b>Totals:</b> |          |                   |                  |           | <b>2,595,932</b>        | <b>660,228</b> | <b>3,256,160</b> |

**Amortization Schedule**

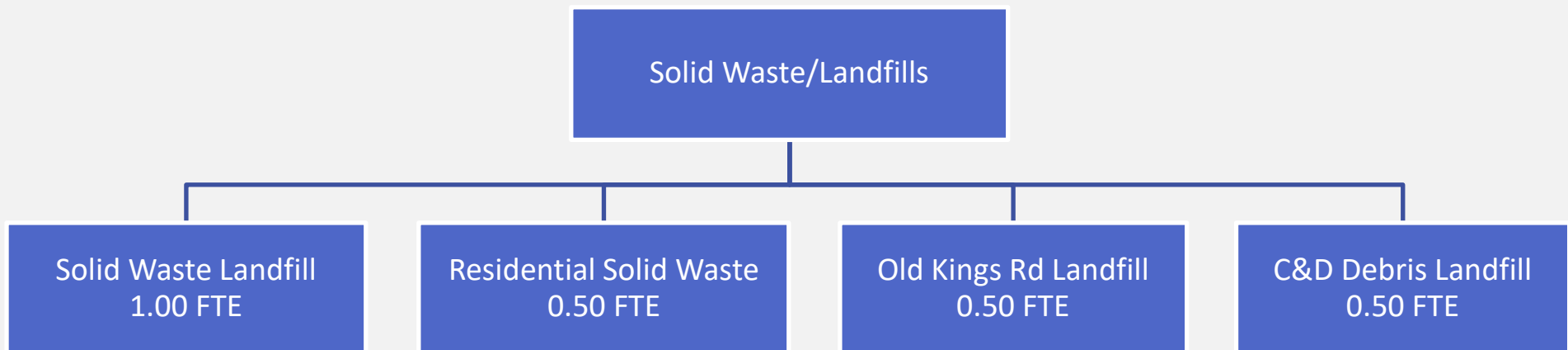
**Debt:** Flagler County, Florida Taxable Airport Revenue Note, Series 2015B  
**Amount:** \$2,211,000  
**Rate:** 3.47%  
**Lender:** Ameris Bank  
**Length:** 13 Years  
**Remaining:** 6 Years Remaining as of FY 2025

| Fiscal Year    | Date     | Principal Payment | Interest Payment | Total P&I | Payments By Fiscal Year |                |                  |
|----------------|----------|-------------------|------------------|-----------|-------------------------|----------------|------------------|
|                |          |                   |                  |           | Principal               | Interest       | Total            |
| 2017           | 08/01/17 | 0                 | 38,680           | 38,680    | 0                       | 38,680         | <b>38,680</b>    |
|                | 02/01/18 | 131,000           | 38,361           | 169,361   |                         |                |                  |
| 2018           | 08/01/18 | 0                 | 36,088           | 36,088    | 131,000                 | 74,449         | <b>205,449</b>   |
|                | 02/01/19 | 137,000           | 36,088           | 173,088   |                         |                |                  |
| 2019           | 08/01/19 | 0                 | 33,711           | 33,711    | 137,000                 | 69,799         | <b>206,799</b>   |
|                | 02/01/20 | 142,000           | 33,711           | 175,711   |                         |                |                  |
| 2020           | 08/01/20 | 0                 | 31,247           | 31,247    | 142,000                 | 64,958         | <b>206,958</b>   |
|                | 02/01/21 | 148,000           | 31,247           | 179,247   |                         |                |                  |
| 2021           | 08/01/21 | 0                 | 28,680           | 28,680    | 148,000                 | 59,927         | <b>207,927</b>   |
|                | 02/01/22 | 155,000           | 28,680           | 183,680   |                         |                |                  |
| 2022           | 08/01/22 | 0                 | 25,990           | 25,990    | 155,000                 | 54,670         | <b>209,670</b>   |
|                | 02/01/23 | 161,000           | 25,990           | 186,990   |                         |                |                  |
| 2023           | 08/01/23 | 0                 | 23,197           | 23,197    | 161,000                 | 49,187         | <b>210,187</b>   |
|                | 02/01/24 | 168,000           | 23,197           | 191,197   |                         |                |                  |
| 2024           | 08/01/24 | 0                 | 20,282           | 20,282    | 168,000                 | 43,479         | <b>211,479</b>   |
|                | 02/01/25 | 175,000           | 20,282           | 195,282   |                         |                |                  |
| 2025           | 08/01/25 | 0                 | 17,246           | 17,246    | 175,000                 | 37,528         | <b>212,528</b>   |
|                | 02/01/26 | 183,000           | 17,246           | 200,246   |                         |                |                  |
| 2026           | 08/01/26 | 0                 | 14,071           | 14,071    | 183,000                 | 31,317         | <b>214,317</b>   |
|                | 02/01/27 | 190,000           | 14,071           | 204,071   |                         |                |                  |
| 2027           | 08/01/27 | 0                 | 10,774           | 10,774    | 190,000                 | 24,845         | <b>214,845</b>   |
|                | 02/01/28 | 198,000           | 10,774           | 208,774   |                         |                |                  |
| 2028           | 08/01/28 | 0                 | 7,339            | 7,339     | 198,000                 | 18,113         | <b>216,113</b>   |
|                | 02/01/29 | 207,000           | 7,339            | 214,339   |                         |                |                  |
| 2029           | 08/01/29 | 0                 | 3,748            | 3,748     | 207,000                 | 11,087         | <b>218,087</b>   |
|                | 02/01/30 | 216,000           | 3,748            | 219,748   |                         |                |                  |
| <b>Totals:</b> |          |                   |                  |           | <b>2,211,000</b>        | <b>581,787</b> | <b>2,792,787</b> |

# Solid Waste/Landfills - Summary

# Enterprise Fund

| Description                                | Actual<br>FY 21-22 | Actual<br>FY 22-23 | Adopted<br>FY 23-24 | Tentative<br>FY 24-25 | Changes<br>+ / (-) | Comments   |
|--|--------------------|--------------------|---------------------|-----------------------|--------------------|--|
| <b>Revenues</b>                            |                    |                    |                     |                       |                    |  |
| Other Taxes                                | 180,137            | 202,302            | 0                   | 0                     | 0                  |  |
| Charges for Service                        | 1,759,597          | 2,342,402          | 3,574,561           | 3,876,607             | 302,046            |  |
| Miscellaneous Revenues                     | (13,476)           | 124,193            | 8,000               | 41,300                | 33,300             |  |
| Interfund Transfer                         | 0                  | 0                  | 137,473             | 79,472                | (58,001)           |  |
| Excess Fees                                | 9,186              | 10,336             | 8,000               | 8,000                 | 0                  |  |
| Cash Carry Forward                         | 0                  | 0                  | 1,642,662           | 2,183,582             | 540,920            |  |
| <b>Total Revenues</b>                      | <b>1,935,444</b>   | <b>2,679,233</b>   | <b>5,370,696</b>    | <b>6,188,961</b>      | <b>818,265</b>     | <b>Overall Revenue Increase/Decrease: 15.24%</b> |
| <b>Expenses</b>                            |                    |                    |                     |                       |                    |  |
| Solid Waste (Landfill) - Personnel         | 126,612            | 77,370             | 79,889              | 147,342               | 67,453             |  |
| Solid Waste (Landfill) - Operating         | 53,753             | 76,302             | 70,253              | 92,633                | 22,380             |  |
| Residential Solid Waste - Personnel        | 16,478             | 67,769             | 40,142              | 45,374                | 5,232              |  |
| Residential Solid Waste - Operating        | 2,122,777          | 3,053,076          | 3,272,848           | 3,715,030             | 442,182            |  |
| Residential Solid Waste - Reserves         | 0                  | 0                  | 433,338             | 747,736               | 314,398            |  |
| Old Kings Road Landfill (Fund 1408)        | 9,032              | 69,875             | 360,453             | 324,484               | (35,969)           |  |
| Const. & Demo. Debris Landfill (Fund 1409) | 22,742             | 43,928             | 845,308             | 832,404               | (12,904)           |  |
| Bunnell Landfill (Fund 1410)               | 0                  | 4                  | 268,465             | 283,958               | 15,493             |  |
| <b>Total Expenses</b>                      | <b>2,351,393</b>   | <b>3,388,323</b>   | <b>5,370,696</b>    | <b>6,188,961</b>      | <b>818,265</b>     | <b>Overall Expense Increase/Decrease: 15.24%</b> |
| <b>Revenues vs. Expenses</b>               | <b>(415,949)</b>   | <b>(709,090)</b>   | <b>0</b>            | <b>0</b>              | <b>(0)</b>         |  |



**General Services - Solid Waste (Landfills)**

**Enterprise Fund**

| <b>Fund 1402</b>                                 |                                 | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|--|---------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 1460</b>                                 | <b>Description</b>              | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b> | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>                                   |
| <b>Revenues</b>                                  |                                 |                 |                 |                 |                  |                |   |
| 343405   | Recycling Fees                  | 696             | 968             | 1,000           | 1,000            | 0              |   |
| 361100   | Interest                        | 1,270           | 8,209           | 500             | 4,000            | 3,500          |   |
| 361201   | Fair Value of Investments       | (2,470)         | 3,597           | 0               | 0                | 0              |   |
| 381000   | Interfund Transfer              | 0               | 0               | 137,473         | 79,472           | (58,001)       |   |
| 388100   | Sale of General Capital Assets  | 120,500         | 0               | 0               | 0                | 0              |   |
| 399000   | Cash Carry Forward              | 0               | 0               | 11,169          | 155,503          | 144,334        |   |
| <b>Total Fund Revenues</b>                       |                                 | <b>119,996</b>  | <b>12,774</b>   | <b>150,142</b>  | <b>239,975</b>   | <b>89,833</b>  | <b>Overall Revenue Increase/Decrease: 59.83%</b>  |
| <b>Expenses</b>                                  |                                 |                 |                 |                 |                  |                |   |
| <b>534- Garbage/Solid Waste Control Services</b> |                                 |                 |                 |                 |                  |                |   |
| 512000   | Regular Salaries                | 84,447          | 52,059          | 51,708          | 91,874           | 40,166         | 2.0 FTE with 3.9% COLA with 0.50 FTE DU           |
| 514000   | Overtime                        | 413             | 0               | 375             | 375              | 0              |   |
| 52XXXX   | Employee Benefits               | 41,752          | 25,311          | 27,806          | 55,093           | 27,287         |   |
| <b>Total Personnel Expenses</b>                  |                                 | <b>126,612</b>  | <b>77,370</b>   | <b>79,889</b>   | <b>147,342</b>   | <b>67,453</b>  |   |
| 531000   | Professional Services           | 124             | 11              | 150             | 150              | 0              |   |
| 534006   | Other Contracted Services       | 40,882          | 47,513          | 56,833          | 67,252           | 10,419         | Hazmat Pick Ups, Aquatic Vegetation, & Janitorial |
| 541001   | Communications Devices & Access | 0               | 350             |                 | 0                | 0              |   |
| 541002   | Communications Recurring        | 1,454           | 1,604           | 1,585           | 1,908            | 323            |   |
| 542000   | Postage Expense                 | 5               | 19              | 0               | 0                | 0              |   |
| 543000   | Utilities Expense               | 2,585           | 3,639           | 3,200           | 3,700            | 500            | Based on Actuals                                  |
| 544000   | Rentals & Leases                | 464             | 674             | 480             | 12,792           | 12,312         | Uniforms & New Vehicle Lease                      |
| 545003   | Vehicle Insurance               | 273             | 282             | 310             | 375              | 65             |   |
| 545004   | Property/Casualty Insurance     | 1,392           | 0               | 1,500           | 1,500            | 0              |   |
| 546001   | Building/Equipment Repairs      | 37              | 16,429          | 1,500           | 1,000            | (500)          |   |
| 546003   | Vehicle Repair                  | 616             | 2,016           | 2,000           | 2,000            | 0              |   |
| 546004   | Maintenance Agreements          | 138             | 146             | 180             | 0                | (180)          | Moved to IT Maintenance                           |
| 546008   | IT Maintenance Agreements       | 0               | 0               | 0               | 156              | 156            | Copier  |
| 549005   | Bank Analysis Fees              | 632             | 0               | 610             | 0                | (610)          |   |
| 551000   | Office Supplies                 | 25              | 64              | 200             | 200              | 0              |   |
| 551001   | Office Equipment                | 0               | 617             | 0               | 0                | 0              |   |
| 552001   | Gas, Oil, & Lubricants          | 1,137           | 1,922           | 1,165           | 1,600            | 435            | Based on Actuals                                  |
| 552002   | Other Operating Expenses        | 3,990           | 1,016           | 540             | 0                | (540)          |   |
| <b>Total Operating Expenses</b>                  |                                 | <b>53,753</b>   | <b>76,302</b>   | <b>70,253</b>   | <b>92,633</b>    | <b>22,380</b>  |   |
| <b>Total Fund Expenses</b>                       |                                 | <b>180,365</b>  | <b>153,672</b>  | <b>150,142</b>  | <b>239,975</b>   | <b>89,833</b>  | <b>Overall Expense Increase/Decrease: 59.83%</b>  |



**General Services - Residential Solid Waste**

**Enterprise Fund**

| <b>Fund 1405</b>                                 |   | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b> |   |
|--|---|------------------|------------------|------------------|------------------|----------------|---|
| <b>Div. 1462</b>                                 | <b>Description</b>                      | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>FY 24-25</b>  | <b>+ / (-)</b> | <b>Comments</b>                                   |
| <b>Revenues</b>                                  |   |                  |                  |                  |                  |                |   |
| 323700   | Solid Waste Franchise Fees              | 180,137          | 202,302          | 0                | 0                | 0              | Moved to General Fund                             |
| 343401   | Solid Waste Collection Charges (billed) | 31,022           | 68,417           | 45,000           | 100,000          | 55,000         |   |
| 343402   | Recycling Fees                          | 22,298           | 15,560           | 0                | 0                | 0              |   |
| 343403   | Solid Waste Collection Charges          | 1,705,582        | 2,257,458        | 3,528,561        | 3,775,607        | 247,046        | \$428.90 per Residential Unit                     |
| 361100   | Interest                                | 4,561            | 37,871           | 5,000            | 25,000           | 20,000         |   |
| 361201   | Fair Value of Investments               | (8,234)          | 10,267           | 0                | 0                | 0              |   |
| 386702   | Tax Collector Excess Fees               | 9,186            | 10,336           | 8,000            | 8,000            | 0              |   |
| 399000   | Cash Carry Forward                      | 0                | 0                | 159,767          | 599,533          | 439,766        |   |
| <b>Total Fund Revenues</b>                       |   | <b>1,944,552</b> | <b>2,602,210</b> | <b>3,746,328</b> | <b>4,508,140</b> | <b>761,812</b> | <b>Overall Revenues Increase/Decrease: 20.33%</b> |
| <b>Expenses</b>                                  |   |                  |                  |                  |                  |                |   |
| <b>534- Garbage/Solid Waste Control Services</b> |   |                  |                  |                  |                  |                |   |
| 512000   | Regular Salaries                        | 12,659           | 49,515           | 27,092           | 30,571           | 3,479          | 0.50 FTE with 3.9% COLA                           |
| 514000   | Overtime                                | 25               | 737              | 750              | 750              | 0              |   |
| 52XXXX   | Employee Benefits                       | 3,795            | 17,517           | 12,300           | 14,053           | 1,753          |   |
| <b>Total Personnel Expenses</b>                  |   | <b>16,478</b>    | <b>67,769</b>    | <b>40,142</b>    | <b>45,374</b>    | <b>5,232</b>   |   |
| 531000   | Professional Services                   | 511              | 40               | 800              | 800              | 0              |   |
| 534006   | Other Contracted Services               | 2,069,159        | 2,991,099        | 3,188,381        | 3,565,215        | 376,834        | Increased Customers & Increased Contract          |
| 534008   | Collection Fees - Tax Collector         | 34,112           | 45,170           | 59,067           | 79,515           | 20,448         |   |
| 534009   | Property Appraiser Fees                 | 11,604           | 16,396           | 13,800           | 19,000           | 5,200          |   |
| 542000   | Postage Expense                         | 199              | 370              | 500              | 500              | 0              |   |
| 549005   | Bank Analysis Fees                      | 276              | 0                | 300              | 0                | (300)          |   |
| 549008   | Write Offs                              | 6,891            | 0                | 10,000           | 50,000           | 40,000         |   |
| 551001   | Office Equipment                        | 25               | 0                | 0                | 0                | 0              |   |
| <b>Total Operating Expenses</b>                  |   | <b>2,122,777</b> | <b>3,053,076</b> | <b>3,272,848</b> | <b>3,715,030</b> | <b>442,182</b> |   |
| 598020   | Designated for Future Use               | 0                | 0                | 433,338          | 747,736          | 314,398        |   |
| <b>Total Reserves</b>                            |   | <b>0</b>         | <b>0</b>         | <b>433,338</b>   | <b>747,736</b>   | <b>314,398</b> |   |
| <b>Total Fund Expenses</b>                       |   | <b>2,139,256</b> | <b>3,120,845</b> | <b>3,746,328</b> | <b>4,508,140</b> | <b>761,812</b> | <b>Overall Expense Increase/Decrease: 20.33%</b>  |

Old Kings Road Landfill

Enterprise Fund

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

**Construction & Demolition Debris Landfill**

**Enterprise Fund**

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

**Bunnell Landfill**

**Enterprise Fund**

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

# Health Insurance Fund - Summary

# Internal Service Fund

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

Health Insurance Fund

Internal Service Fund

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

(continued on next page)

**Health Insurance Fund**

**Internal Service Fund**

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

**Risk Fund**

**Internal Service Fund**

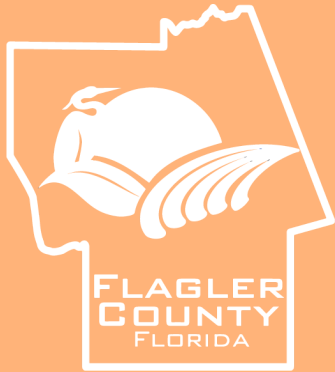
| <b>Fund 1502</b> |                            | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|------------------|----------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. XXXX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



**Rolling Stock Replacement Fund**

**Internal Service Fund**

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

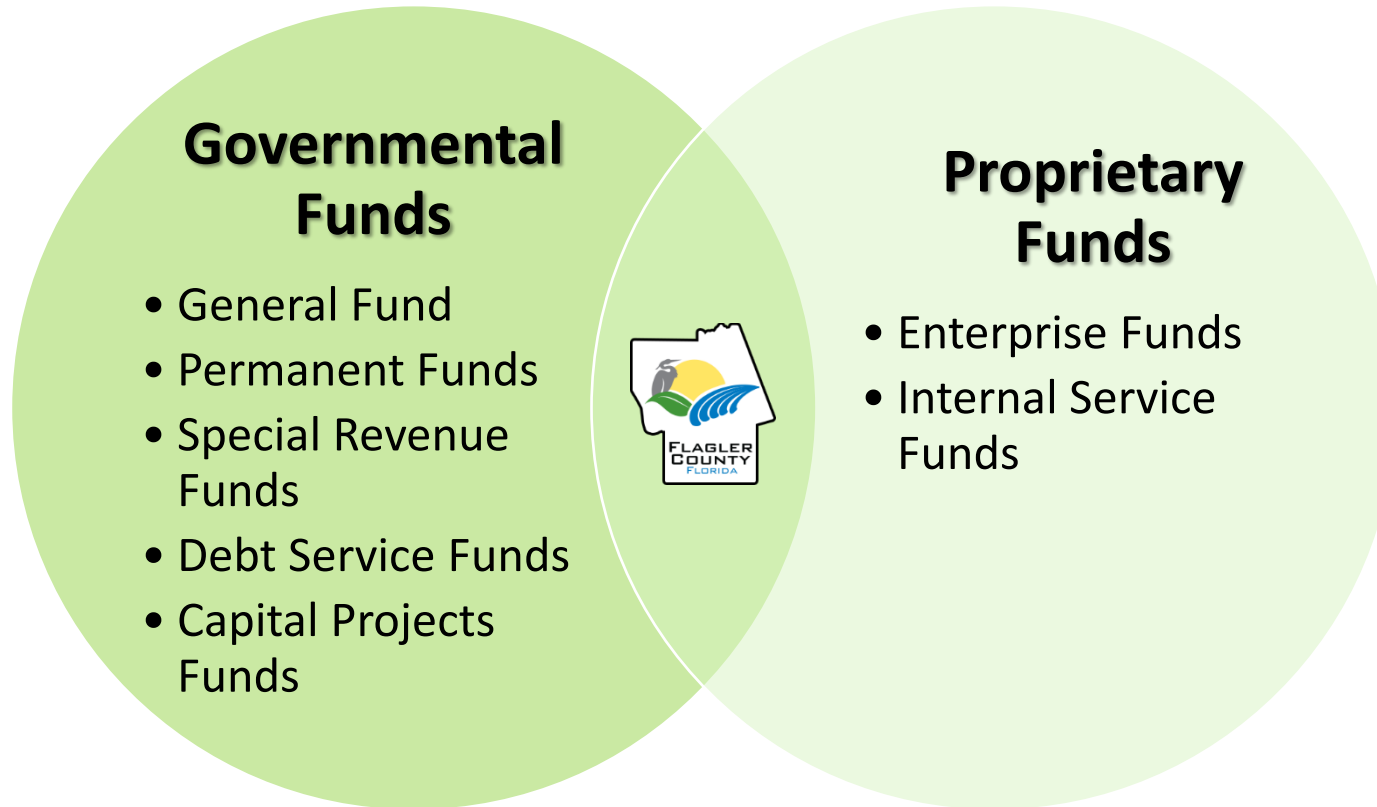


# **SECTION 8**

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# **APPENDICES**

## Classification of Funds



Generally accepted accounting principles (GAAP) provide for the following fund types used by Flagler County.

**Governmental Funds:** Governmental Funds are used to account for tax-supported (governmental) activities. See Sections 2 and 3 for General Fund, Section 4 for Special Revenue Funds, Section 5 for Debt Service Funds, and Section 6 will display the County's Capital Project funds. The County does not currently have any Permanent Funds.

**Proprietary Funds:** Proprietary Funds are comprised of two fund types, Enterprise and Internal Service. Enterprise Funds are used to account for a government's business-type activities. This relates specifically to funds, which are supported by fees and charges. Section 7 contains the Landfills, Solid Waste, and Airport funds. Internal Service funds account for the financing of goods or services provided by a department or agency to other departments or agencies of the governmental unit or other governmental units, on a cost reimbursement basis. Section 7 contains the County's Health Insurance Fund.

## Classification of Funds

Section 218.33, Florida Statutes (F.S.), states “Each local governmental entity shall follow uniform accounting practices and procedures as promulgated by rule of the department to assure the use of proper accounting and fiscal management by such units. Such rule shall include a uniform classification of accounts.” Additionally, Section 218.32, F.S., requires that each local government reporting entity submit annual financial information to the Department of Financial Services.

In accordance with generally accepted principles, governmental accounting systems are organized and operated on a fund basis. However, due to the inflexibility, complexity and expense involved in the administration of a large number of funds, only a minimum number consistent with legal and operational requirements should be established by the local unit. Separate bank accounts are not necessary for funds. Centralized bank accounts which are reconciled to separate cash statements for each fund will maintain cash control over each fund.

The classification of funds shown below is required to be used by all reporting entities.

### Fund Groups

#### Governmental Fund Types

- |           |  |
|-----------|--|
| 1001      | General Fund: To account for all financial resources not accounted for and reported in another fund.   |
| 1051-1099 | Permanent Funds: To account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs – that is, for the benefit of the government or its citizens. |
| 1100-1199 | Special Revenue Funds: To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.   |
| 1200-1299 | Debt Service Funds: To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.  |
| 1300-1399 | Capital Projects Funds: To account for financial resources that are restricted, committed or assigned to expenditure for capital outlays.  |

#### Proprietary Fund Types

- |           |  |
|-----------|--|
| 1400-1499 | Enterprise Funds: To account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. |
| 1500-1599 | Internal Service Funds: To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.   |

## Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

| Tyler-Munis<br>Reference Number | Naviline Reference<br>Number |  |
|---------------------------------|------------------------------|--|
| <b><u>510-529</u></b>           | <b><u>10</u></b>             | <p><b><u>Personnel Services</u></b><br/>Expenses for salaries, wages and related employee benefits provided for all persons employed by the local unit of government whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as Workers' Compensation Insurance.</p>   |
| 511000                          | 10-11                        | <p><b><u>Executive Salaries</u></b><br/>Includes elected and constitutional officials, and top-level management positions; for Constitutional Officers, include the Officer's salary only. Also, include special qualification salary for elected officials (Chapter 145, Florida Statutes), if earned.</p>  |
| 512000                          | 10-12                        | <p><b><u>Regular Salaries and Wages</u></b><br/>Employees, who are or will become members of a retirement system, condition on their employment. Includes all full-time and part-time employees who make up the regular workforce. If under the State Retirement System, include employees whose expected duration of employment is 4 or more consecutive months in a 12-month period. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements.<br/><br/>This includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers and persons supervising these activities.</p> |
| 513000                          | 10-13                        | <p><b><u>Other Salaries and Wages</u></b><br/>Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time temporary employees who are not part of the regular workforce and who are filing positions having a temporary duration, usually less than 4 consecutive months in a 12-month period.</p>  |
| 514000                          | 10-14                        | <p><b><u>Overtime</u></b><br/>Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers.</p>   |
| 514001                          | 10-28                        | <p><b><u>Scheduled Overtime</u></b><br/>Current year expenditures related to scheduled/planned overtime.</p>   |
| 515000                          | 10-15                        | <p><b><u>Special Pay</u></b><br/>Includes incentive pay for sheriffs, law enforcement officers and firefighters along with certification pay for employees in the Clerk, Tax Collector, Property Appraiser and Supervisor of Elections offices.</p>  |

## Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

|                       |                  |   |
|-----------------------|------------------|---|
| 521000                | 10-21            | <u>FICA Taxes</u><br>Social Security and Medicare matching amounts.   |
| 522000                | 10-22            | <u>Retirement Contributions</u><br>Amounts contributed to a retirement fund.  |
| 523000                | 10-23            | <u>Life and Health Insurance</u><br>Includes life and health insurance premiums and benefits paid for employees.  |
| 524000                | 10-24            | <u>Workers' Compensation</u><br>Premiums and benefits paid for Workers' Compensation insurance.   |
| 525000                | 10-25            | <u>Unemployment Compensation</u><br>Amounts contributed to the unemployment compensation fund.  |
| 526000                | 10-26            | <u>Other Postemployment Benefits</u><br>Current year expenditures related to other post-employment benefits.  |
| <b><u>530-555</u></b> | <b><u>30</u></b> | <b><u>OPERATING EXPENDITURE/EXPENSES</u></b><br>Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as Personnel services or capital outlays.   |
| 531000                | 31-10            | <u>Professional Services</u><br>Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etcetera, where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys. |
| 531001                | 31-11            | <u>Administrative Staff Time</u>  |
| 531002                | 31-60            | <u>Medicaid Reimbursement</u><br>Monthly fee paid to the Florida Department of Revenue for Medicaid.  |
| 531003                | 31-63            | <u>Medical Services - Prisoner</u><br>Expenses incurred for local medical care of inmates.  |

## Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

|        |       |  |
|--------|-------|--|
| 531004 | 31-64 | <u>Medical Examiner Expense</u><br>Includes costs for contracted medical examiner function.  |
| 532000 | 32-90 | <u>Accounting and Auditing</u><br>Generally, includes all services received from independent certified public accountants.   |
| 533000 | 33-10 | <u>Court Reporter Services</u><br>This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.   |
| 534000 | 34-10 | <u>Other Services</u><br>Custodial, janitorial, pest control, permit fees, fire extinguisher maintenance, fire alarm inspections, pressure cleaning and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services, which are defined under object codes 31, 32, 33, 46, or 47. |
| 534013 | XX-XX | <u>IT Other Contracted Services</u><br>Contracted services related to an IT product or purchase including archiving, mobile device management, and app hosting.  |
| 534007 | 34-15 | <u>Medical Examiner Transport</u><br>This includes expenses associated with the transfer of bodies to funeral homes from the medical examiner facility.  |
| 534008 | 34-16 | <u>Commission Fees - Tax Collector</u><br>This includes fees paid by governmental entities to the Tax Collector's office for the collection of taxes which fund governmental operations.   |
| 534009 | 34-19 | <u>Commission Fees - Property Appraiser</u><br>This includes fees paid by governmental entities to the Property Appraiser's office for valuation services provided.  |
| 534010 | 34-20 | <u>Governmental Services</u><br>This account is strictly for interdepartmental billing   |
| 534012 | 34-90 | <u>Taxes and Assessments</u><br>Includes any assessed taxes/user fees paid for by the county; does not include Ad Valorem, Special Assessments or CDD payments.  |

## Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

|        |       |   |
|--------|-------|---|
| 540000 | 40-10 | <p><u>Travel and Per Diem</u><br/>This includes the costs of public transportation and reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses. Include <u>hotel costs</u> in this account. (NOTE: All conference and seminar registration fees <u>55-03</u>. Training and education costs for certifications required by job description in 55-01)</p> |
| 541001 | 41-01 | <p><u>Communications Devices &amp; Accessories</u><br/>Device charges for telephones and cellular phones, and their accessories.</p>  |
| 541002 | 41-10 | <p><u>Communications Services - Recurring Charges</u><br/>Telephone, cellular phone and other monthly or annual communications charges.</p>   |
| 541003 | 41-20 | <p><u>Communications - Installation and Repair</u><br/>Installation and repair charges for telephone, radio, and other communication sources.</p>   |
| 542000 | 42-01 | <p><u>Freight and Postage Services</u><br/>Freight and express charges, postage, and messenger services (if freight is for delivery of machinery and equipment greater than \$5,000 include in cost of equipment).</p>  |
| 543000 | 43-10 | <p><u>Utility Services</u><br/>Electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.</p>   |
| 544000 | 44-10 | <p><u>Rentals and Leases</u><br/>Amounts paid for the lease or rent of land, buildings, uniforms, or equipment. This would also include the leasing of vehicles. The County would not have ownership of item once lease expires. (NOTE: Rentals for projects would be included in the project cost and would be a Capital Outlay)</p>   |
| 544001 | XX-XX | <p><u>IT Rentals &amp; Leases</u><br/>Amounts paid for copier leases and plotter leases.</p>  |
| 545001 | 45-10 | <p><u>General Liability Insurance</u><br/>Amounts paid for premiums for general liability coverage.</p>   |
| 545002 | 45-11 | <p><u>Workers Comp Claims Expense</u><br/>Amounts paid for workers compensation deductible expense.</p>   |
| 545003 | 45-20 | <p><u>Vehicle Insurance</u><br/>Amounts paid for automobile insurance premiums.</p>   |



## Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

|        |       |  |
|--------|-------|--|
| 545004 | 45-30 | <u>Property/Casualty Insurance</u><br>Amounts paid for premiums for property and casualty coverage.  |
| 545005 | 45-51 | <u>Public Officials Liability Insurance</u><br>Amounts paid for premiums for public officials' liability coverage.   |
| 545006 | 45-60 | <u>Other Insurance and bonds</u><br>Amounts paid for Notary fees.  |
| 545007 | 45-70 | <u>Law Enforcement Accidental Death and Dismemberment</u><br>Amounts paid for premiums for AD&D coverage.  |
| 546001 | 46-10 | <u>Building/Equipment Repairs</u><br>Costs incurred for the repair and maintenance of buildings and equipment (i.e., window a/c unit.). Items include: paint, keys, primer/sealer, locks, nuts, bolts, screws, anchors, fasteners, etc.  |
| 546003 | 46-20 | <u>Repair and Maintenance Services - Automotive</u><br>Costs of repair and maintenance for all automotive equipment/rolling stock.   |
| 546004 | 46-30 | <u>Maintenance Agreements</u><br>Maintenance agreements and service contracts expenses for equipment (copiers, printers, telephone systems, computer/software support, etcetera).  |
| 546006 | 46-40 | <u>Small Tools and Equipment</u><br>Includes small tools or equipment, not related to office, with a unit value estimated to be <b>less than \$5,000</b> (includes cameras, radios, cellular phones, playground equipment, a/c units, gas cans, paint brushes, roller covers, hoses, pneumatic staples, saw blades, drill bits). |
| 546008 | XX-XX | <u>IT Maintenance Agreements</u><br>Includes maintenance agreements or contracts for IT related purchases such as copier maintenance, phone maintenance support agreements, email services, GIS services, time and attendance services, security system maintenance, ERP annual maintenance.                                     |
| 546009 | XX-XX | <u>IT Building/Equipment Repairs</u><br>Includes security system access control, generator repairs and maintenance, ups repairs.   |

## Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

|        |       |  |
|--------|-------|--|
| 546010 | XX-XX | <u>IT Small Tools and Equipment</u><br>Includes drone and drone related parts, and rechargeable batteries.   |
| 547000 | 47-10 | <u>Printing and Binding</u><br>Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors.   |
| 548001 | 48-XX | <u>Promotional Activities</u><br>Includes any type of promotional advertising on behalf of the local unit or support of other local event.   |
| 549000 | 49-10 | <u>Other Current Charges and Obligations</u><br>Includes current charges and obligations not otherwise classified.   |
| 549001 | 49-12 | <u>Education Reimbursement</u><br>Includes reimbursement for educational coursework successfully completed by governmental unit employees.   |
| 549002 | 49-13 | <u>Service Awards/Recognition</u><br>Costs of monthly and annual awards per departmental policy and procedures.  |
| 549003 | 49-14 | <u>Landfill Tipping Fees</u><br>Costs of landfill tipping fees charged to local departments.   |
| 549004 | 49-15 | <u>Advertising</u><br>Costs of employment ads, classified ads, and legal ads.  |
| 549005 | 49-18 | <u>Bank Analysis Fees</u><br>Costs of account maintenance and transactional fees.  |
| 549007 | 49-25 | <u>PHA (VHP) Incentives</u><br>Incentive award monies provided to employees who complete Vital Health Profiles for the purpose of medical expense reductions attained through early detection. |
| 549020 | XX-XX | <u>IT Other Current Charges and Obligations</u><br>Includes annual registrations for IT related products.  |
| 549021 | XX-XX | <u>IT Advertising</u><br>Costs of IT related ads.  |

## Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

|        |       |   |
|--------|-------|---|
| 551000 | 51-10 | <u>Office Supplies</u><br>Includes consumable materials and supplies such as stationery, pre-printed forms, paper, charts, pens, pencils, paperclips, and maps.   |
| 551001 | 51-11 | <u>Office Equipment</u><br>Includes equipment items with a unit value <b>less than \$5,000</b> . Examples office furniture.   |
| 551004 | XX-XX | <u>IT Office Equipment</u><br>Includes equipment items with a unit value <b>less than \$5,000</b> . Examples would be calculators, surge protectors, scanners, computers, monitors, docks, switches, and computer related accessories such as keyboards, mice calculators, surge protectors.                          |
| 552001 | 52-10 | <u>Operating Supplies - Gas, Oil, &amp; Lubricants</u><br>Fuel and kerosene, oil and lubricants used in the conduct of operations.  |
| 552002 | 52-12 | <u>Other Operating Expenses</u><br>All types of supplies consumed in the conduct of operations. This category may include food, bottled water, flags, chemicals, laboratory supplies, household items, institutional supplies, glue, liquid nails, Freon, recording tapes, transcript production, and other supplies. |
| 552003 | 52-16 | <u>Aviation Oil and Avgas</u><br>Includes costs of oil and avgas.   |
| 552004 | 52-17 | <u>Jet Fuel</u><br>Includes costs of aviation fuel.   |
| 552005 | 52-20 | <u>Clothing and Wearing Apparel</u><br>Includes costs of purchased uniforms, bunker gear, and other clothing. If items are rented see 44-10 rental and leases.  |
| 552006 | 52-30 | <u>Data Processing Software</u><br>Includes costs of computer software, software upgrades, and licensing.   |
| 552007 | 52-40 | <u>Ambulance Drugs</u><br>Includes costs of Emergency Medical Services ambulance drugs.   |
| 552008 | 52-41 | <u>Health Clinic Medicines</u><br>Includes cost of medication for the Health Clinic.  |

## Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

|                       |                  |  |
|-----------------------|------------------|--|
| 553000                | 53-10            | <u>Road Materials and Supplies</u><br>Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges. This object code would be used primarily for the County Transportation Trust fund.  |
| 554000                | 54-10            | <u>Books, Publications, Subscriptions, and Memberships</u><br>Includes books, or sets of books if purchased by set, of unit value less than \$5,000 and not purchased for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, professional data costs, and training manuals. |
| 554002                | 54-30            | <u>Membership in NEFRPC</u><br>Includes costs associated with membership in the Northeast Florida Regional Planning Council, one of ten councils in the State of Florida, which promotes area-wide coordination and related cooperative activities of federal, state, and local governments; Flagler is one of seven county members.   |
| 554003                | XX-XX            | <u>IT Books, Publications, Subscriptions, and Memberships</u><br>Includes software annual or monthly subscriptions, and domain listings.   |
| 555000                | 55-01            | <u>Employee Education and Training</u><br>Includes training and education certification costs only as required by job description; would also include professional licenses.   |
| 555002                | 55-03            | <u>Conference and Seminar Fees</u><br>Includes costs of registration fees associated with conferences or seminars.   |
| <b><u>560-566</u></b> | <b><u>60</u></b> | <b><u>Capital Outlay</u></b><br>Outlays with a unit value of \$5,000 and greater, for the acquisition of or addition to fixed assets.  |
| 561000                | 61-10            | <u>Land and Permanent Easements</u><br>Costs include land (and acquisition related), easements and right-of-way.   |
| 562000                | 62-10            | <u>Capital Outlay - Buildings</u><br>Costs for office buildings, firehouses, garages, jails, zoos, and parks and recreational buildings; also, replacement of A/C units (greater than \$5,000)   |
| 563000                | 63-57            | <u>Infrastructure</u><br>Infrastructure costs associated with private professional design and permitting consultation.   |

## Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

|                       |                  |   |
|-----------------------|------------------|---|
| 563001                | XX-XX            | <u>IT Infrastructure</u><br>Includes fiber and ethernet lines.  |
| 564000                | 64-10            | <u>Capital Outlay - Equipment and Machinery</u><br>Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Freight is included in the cost of the item when applicable as part of the cost of delivery.  |
| 564002                | XX-XX            | <u>IT Equipment and Machinery</u><br>Includes generators, UPS, security equipment, and BDA's. Also includes court recording, duplicating, and transcribing equipment. Freight is included in the cost of the item when applicable as part of the cost of delivery.  |
| 566000                | 66-10            | <u>Books, Publications, and Library Materials</u><br>This object includes all books, publications, and other media, regardless of value, when purchased for use by libraries, educational institutions, and other institutions or facilities. This object is also used for those items with a unit value of \$5,000 or more, regardless of the institution or facility purchasing them.   |
| <b><u>570-573</u></b> | <b><u>71</u></b> | <b><u>Debt Service</u></b><br>Outlays for repayment of debt on Bond Issues, Lease Purchases, and any other debt purposes.   |
| 571001-571002         | 71-10            | <u>Debt Service Principal</u><br>The amount of principal re-payment.  |
| 572001-572002         | 72-10            | <u>Debt Service Interest</u><br>The cost of interest on debt.   |
| 573000                | 73-10            | <u>Other Debt Service Costs</u><br>Issue costs, fees, etcetera for debt issues.   |
| <b><u>580-584</u></b> | <b><u>80</u></b> | <b><u>Grants and Aids</u></b><br>Includes all grants, subsidies, and contributions to other government entities/reporting units and private organizations. All Constitutional Fee Officers are considered part of the county government for AFR reporting purposes. Therefore, any exchanges between officers are considered transfers and should not be categorized as grants, subsidies, or contributions. Transfers should be placed in the 91 object code series. |
| 581000                | 81-XX            | <u>Aids to Government Agencies</u><br>This includes all grants, subsidies, and contributions to other governmental entities/reporting units. Exclude transfers to agencies within the same governmental entity like those for Constitutional Fee Officers.  |

## Expenditure/Expense Object & Sub-Object Codes Chart of Accounts

|                       |                  |   |
|-----------------------|------------------|---|
| 581001-583015         | 83-XX            | <u>Other Grants and Aids</u><br>This includes all other contributions (not including transfers within the same reporting unit) not otherwise classified.  |
| <b><u>591-599</u></b> | <b><u>90</u></b> | <b><u>Other Uses</u></b><br>Includes items not already classified above, to include transfers, advances, and proprietary fund/non-operating activity.   |
| 591001                | 91-XX            | <u>Intragovernmental Transfers</u><br>Includes all monies exchanged within the same governmental entity (also called AFR reporting unit) that should be classified as intra governmental transfers. This includes 381/581 Inter-Fund Group Transfers as well as 386/586 Intra-Governmental Transfers. |
| 592000                | 92-XX            | <u>Advances</u><br>Includes advances to establish working capital and petty cash funds, which are expected to be returned when the fund is liquidated.  |
| 598010-598066         | 98-XX            | <u>Reserves</u><br>Includes budgeted amounts for contingency, future use (capital outlay, loans, etcetera), and other similar needs.  |
| 599000                | 99-XX            | <u>Other Uses</u><br>Includes accounts for cash clearing, personnel insurance costs/premiums and other uses not classified elsewhere.   |

## Summary of Financial Policies

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

## Summary of Florida Statutes Pertaining to County Budgets

### Chapter 129 County Annual Budget:

[http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0100-0199/0129/0129.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0129/0129.html)

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

### Chapter 200.065 Method of Fixing Millage:

[http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&Search\\_String=&URL=0200-0299/0200/Sections/0200.065.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html)

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

### Chapter 200.068 Certification of Compliance with Chapter 200:

[http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&Search\\_String=&URL=0200-0299/0200/Sections/0200.068.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.068.html)

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



## Glossary of Terms

**Activity Code:**

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

**Accounting System:**

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

**Accrual Basis:**

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

**Accrued Expenditures:**

An expenditure recognized but not yet paid.

**Accrued Income:**

Money earned but not yet received.

**Acquisition Cost of Equipment:**

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

**Ad Valorem Tax:**

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

**Adopted Budget:**

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

**Advance Payment:**

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

**Advisory Committee:**

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

**Agency:**

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

**Aggregate Millage Rate:**

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

**Amendment:**

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

**Amendment 10 Value Cap:**

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

**Amortization:**

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

**Application Package:**

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

**Appropriation:**

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

**Assessed Valuation:**

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

**Asset:**

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

**Audit:**

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

**Award:**

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

## Glossary of Terms

**Balanced Budget:**

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

**Base Budget:**

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

**Board of County Commissioners:**

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

**Bond:**

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

**Bond Funds:**

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

**Budget:**

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

**Budget Calendar:**

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

**Budget Hearing:**

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

**Budget Message:**

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

**Capital Improvement Plan:**

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

**Capital Outlay:**

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

**Cash and Cash Equivalents:**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments, including restricted assets, with original maturities of three months or less from acquisition date.

**Cash Basis:**

Method that recognizes revenues when cash is received and recognizes expenses when cash is paid out. In contrast, the accrual method recognizes revenues when goods or services are sold and recognizes expenses when obligations are incurred.

**Certificates of Participation (COPs):**

Certificates issued by a Trustee pursuant to a Trust Agreement, the proceeds from the sale of which shall be used to finance the acquisition, construction and installation of a project.

**Chart of Accounts:**

A systematic structure for classifying similar financial transactions of the County.

**Closeout:**

Process by which the awarding grant agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and the awarding agency.

**Community Development Block Grant:**

A flexible Federal entitlement program used to provide communities with resources to address a wide range of unique community development needs (CDBG).

**Constitutional Officers:**

Elected officials that are funded in part or in total by the Board of County Commissioners, but maintain autonomy of their own offices. The constitutional officers are the Clerk of the Circuit Court, the Property Appraiser, the Tax Collector, the Supervisor of Elections and the Sheriff.

**Consumer Price Index (CPI):**

Measures the prices of consumer goods and is a measure of U.S. Inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

## Glossary of Terms

### **Contingencies:**

A budgetary reserve to provide for an emergency or unanticipated expenditure during the fiscal year. OR- An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, short-falls in revenue and unanticipated expenditures.

### **Continuation Level Budget:**

The level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. Continuation level budgets should not include any inflationary increases unless specific rate increases have been established and approved as assumptions for the following year(s). A continuation level budget does not necessarily provide funding for growth in demand of services. (see also, Base Budget)

### **Contractual Service:**

A service rendered to the County by private firms, individuals or other County departments on a contract basis.

### **Cooperative Agreement:**

An award of financial assistance that is used to enter into the same kind of relationship as a grant; and is distinguished from a grant in that it provides for substantial involvement between the Federal agency and the recipient in carrying out the activity contemplated by the award.

### **Cost Allocation:**

The method used to charge non-general fund operations for their share of central administrative costs.

### **Cost Sharing or Matching:**

The County's portion of project or program costs of a grant not borne by the Federal or State Government.

### **County Administrator:**

The Chief Executive Officer of the County, appointed by the Board of County Commissioners.

### **Debt Service:**

Payment of interest and principal on an obligation resulting from the issuance of bonds or other financing.

### **Decision Units:**

Groups of inputs which make a measurable contribution to the achievement of an established department purpose-a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units build department budgets. They are rank ordered in a hierarchical format.

### **Department:**

A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.

### **Depreciation:**

A decrease or loss of value of an item due to age, wear, or market conditions. Flagler County does not budget depreciation expense, but does budget for the related capital replacement during the year when the replacement or expenditure occurs.

### **Deficit:**

The excess of expenditures over revenues during the fiscal year.

### **Desired Level Budget:**

The level of funding which enables an organization to provide additional or enhanced services in the following fiscal year as the organization provides in the current fiscal year. Desired level budgets may include new initiatives or additional positions for growth or increased demand for services.

### **Discretionary Grant:**

A grant (or cooperative agreement) for which the Federal awarding agency generally may select the recipient from among all eligible recipients, may decide to make or not make an award based on the programmatic, technical, or scientific content of an application, and can decide the amount of funding to be awarded.

### **Division:**

A basic organizational unit of the County that is functionally unique in its service delivery.

### **Encumbrance:**

An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.

### **Enterprise Fund:**

A fund that pays for its costs of operations from user fees and does not generally receive property tax support. County enterprise funds include the Airport, and Solid Waste/Landfill.

## Glossary of Terms

### **Exempt, Exemption, Nonexempt:**

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance; amounts remaining are called the nonexempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homestead at \$25,000. That means that a homeowner with property assessed at \$50,000 would have to pay taxes on \$25,000 of the assessment. Newly eligible homeowners must apply for exemption by March 1. Other exemptions apply to agricultural land and property owned by widows, the blind and permanently and totally disabled people who must meet income requirements. An additional \$25,000 exemption (on assessed value greater than \$50,000 and less than \$75,000) is available on non-school taxes as an addition Homestead Exemption (see also Homestead Exemption)

### **Expenditure:**

Decrease in fund financial resources for the procurement of assets or the cost of goods and/or services received.

### **Final Millage:**

The tax rate adopted in the final public budget hearing of a taxing authority.

### **Fiscal Year:**

The annual budget period for the County, which runs from October 1 through September 30.

### **Fixed Assets:**

Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).

### **Franchise Fee:**

Fees levied on a corporation in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.

### **Fringe Benefits:**

Payments made by the County for retirement, social security, health insurance contribution, worker's compensation, general liability, and life insurance.

### **Full Time Equivalent:**

FTE-One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

### **Fund:**

Mechanism for separating resources and accounting for them separately in order to ensure that the funds are spent as required.

### **Fund Balance:**

The amount available within a fund at the close of a fiscal period that can be carried over as a source of available funding for the succeeding fiscal period. The excess of assets (or revenue) over liabilities (or expenditures) of a government's funds.

### **GAAFR:**

(Governmental Accounting, Auditing and Financial Reporting) – The "blue book" published by the Municipal Finance Officers Association (now the Governmental Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.

### **GAAP:**

(Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are different for government than for business.

### **General Fund:**

The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

### **General Obligation Bond:**

Bonds for which the full faith and credit of the issuing government are pledged through an affirmative vote of the citizenry.

### **Goal:**

A long, or short-term, attainable target for an organization.

### **Governmental Funds:**

The category of funds, which include general, special revenue, capital project, debt service, and permanent funds. These funds account for short-term activities.

### **Grant:**

A contribution of assets (usually cash) by one governmental unit or organization to another, given for a specified purpose.

### **Homestead Exemption:**

A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$50,000.

## Glossary of Terms

### **Impact Fee:**

A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.

### **Improvements Other Than Buildings:**

Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

### **Indirect Costs:**

Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

### **Inflationary Increase:**

An increase in the cost of a project due to the rising cost of materials and labor.

### **Infrastructure:**

Permanent installation, such as roads and bridges, schools, and water and sewer systems, on which the continuance and growth of the County depends.

### **Interest Income:**

Revenues earned on cash balances within each fund.

### **Interfund Activity:**

Interfund activity within and among the County's three fund categories (governmental, proprietary, and fiduciary) are classified as reciprocal interfund activity and non-reciprocal interfund activity.

### **Interfund Transfers:**

Budgeted amounts transferred from one fund to another fund. These represent "double counting" of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.

### **Interlocal Agreement:**

A written agreement between the County and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

### **Internal Service Fund:**

A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

### **Internal Service:**

The revenues and expenses that are generated through internal service funds. The main internal service fund is the County's Insurance Fund.

### **Inventory:**

Inventory of proprietary funds is valued at the lower cost (first-in, first-out) or market. Inventory of the special revenue funds is valued at cost, which approximates market value, using the first-in, first-out method. The cost of inventory of the special revenue funds is recorded as an expenditure when consumed, rather than when purchased. An off-setting reserve is reported to indicate that the asset is not available for appropriation or expenditure.

### **Just Value:**

Florida Statute 193.011(1) defines just value in part, as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase.

### **Landfill Closure Costs:**

The County recognizes municipal solid waste landfill closure and post closure care costs under the State of Florida's Solid Waste Management Act of 1988, regulations of the Federal Environmental Protection Agency, and GASB Statement No. 18, "Accounting for Municipal Solid Waste Landfill Closure and Post closure Care Costs." The County is required to place a final cover on closed landfills and to provide long-term care for up to thirty years after final cover. These obligations for closure and post closure are recognized in the enterprise fund for the County's sanitary landfill operations over the active life of the landfill, based on capacity.

### **License and Permit Fees:**

A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.

### **Levy:**

To impose taxes, special assessments or service charges.

### **Line Item Budget:**

A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or capital purchases. A copy of the line item budget is available for review in the Financial Services Department.

## Glossary of Terms

**Long-Term Debt:**

Debt with a maturity of more than one year after the date of issuance.

**Major Funds:**

Represent the government's most important funds and are determined by a mathematical calculation.

**Mandate:**

Any responsibility, action, or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

**Mandated Program:**

A program that Flagler County must provide according to federal law, state law or a judge's order.

**Mandatory Grant:**

A grant (or cooperative agreement) awarded under a program where the authorizing statute requires the head of the agency or designee to make an award to each eligible entity under the conditions and in the amount (or based on the formula) specified in the statute.

**Market Equity Adjustment:**

(MEA) An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.

**Matching Funds:**

A type of grant that requires the government organization or agency receiving the grant to commit a certain amount of funds to a program before funding is made available by the granting authority.

**Measureable:**

The timing requirements on when to recognize revenues and expenditures/expenses. Determined by the basis of accounting.

**Millage Rate:**

The rate of taxation applied to the taxable value of property. One mill equals \$1.00 for every \$1,000 of taxable value.

**Minimum Level of Service:**

The level of resources and performance below which is unreasonable to operate; based on demonstrated need, professional standards, impact on citizens, comparisons with similar jurisdictions, economy of scale, and past history.

**Mission Statement:**

Statement of purpose that establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

**Modified Accrual Basis:**

A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

**Municipal Service Benefit Unit:**

(MSBU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non ad valorem taxes) to provide municipal-type services. Example: Daytona North Service District.

**Municipal Service Taxing Unit:**

(MSTU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

**Net Expenses:**

Total County expenses less reserves, transfers and internal service interfund transfers.

**Non-Departmental Expenditures:**

Expenditures which benefit all or several County departments, such as property and liability insurance.

**Non-Operating Budget:**

The capital budget and the internal services budget.

**Non-Tax Revenue:**

The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

**Object Code:**

An account to which an expense or expenditure is recorded in order to more specifically accumulate and categorize the various types of payments that are made by governments. These are normally grouped into personal services, operating expenditures, capital outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.



## Glossary of Terms

**Objective:**

A specific measurable and observable result of an organization's activity that advances the organization towards its goal.

**Obligations:**

Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Expenditures:**

Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.

**Ordinance:**

A formal legislative enactment by the County Commission. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

**Outside Agencies:**

Private not-for-profit agencies located within the County who provide community services which supplement and support County programs and for which County dollars may be made available.

**Permanent Fund:**

A fund that is used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

**Personal Property:**

Property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities. Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under State law.

**Personal Property Tax:**

A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.

**Personal Services:**

Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Potable Water:**

Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption (drinking water).

**Principal:**

The original amount borrowed through a loan, bond issue, or other form of debt.

**Property (Ad Valorem) Taxes:**

A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.

**Proposed Millage:**

The tax rate certified by the governing body of each taxing authority within a fiscal year. The proposed millage is sent to the Property Appraiser within 35 days after the County's tax roll is certified. This proposed millage is placed on the proposed tax notice sent to property owners.

**Proprietary Fund/Agency:**

Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

**Purchase Order:**

A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

**Real Property:**

Land, buildings and other structures attached to it that are taxable under Florida Law.

**Recipient:**

An organization receiving financial assistance directly from an awarding agency to carry out a project or program.

**Requirement:**

A monetary obligation reflected in the financial accounts as an inter-fund transfer of cash from one fund to another.

## Glossary of Terms

**Reserve:**

An account used to indicate that a portion of the budget is legally restricted for a contingency or other lawful purpose and is therefore not available for general appropriation.

**Restricted Revenue:**

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

**Resolution:**

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

**Restricted Cash:**

Restricted cash consists of cash held in escrow for the long term maintenance and care of sanitary landfills as required by Rule 62-701.630 (Financial Assurance) of the Florida Administrative Code.

**Retained Earnings:**

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

**Revenue:**

The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county in order to support the services provided.

**Revenue Bonds:**

A government-issued bond sold for construction of a capital project. Debt service requirements are met from the proceeds of a specific revenue source.

**Revenue Estimates:**

A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

**Rolled-Back Millage Rate:**

A tax rate that will generate the same tax dollar revenue as in the current fiscal year based on the new assessed value exclusive of new construction.

**Special Assessment:**

A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund:**

A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

**State Housing Initiatives Partnership (SHIP):**

A state entitlement program designed to foster public/private partnerships to create and preserve affordable housing.

**Statute:**

A written law enacted by a duly organized and constituted legislative body.

**Surplus:**

The difference between revenues received and expenditures made within the current fiscal year.

**Sub-Object Code:**

Part of an account used in conjunction with object codes to further define what was purchased.

**Tax Base:**

The total property evaluations on which each taxing authority levies its tax rate.

**Tax Increment Financing:**

Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

**Tax Roll:**

The certification of assessed taxable values prepared by the Property Appraiser and presented to a taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

**Tax Year:**

The property evaluations in a specific calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year's budget. For example, the tax roll for January 1, 2008 would be used to compute an ad valorem tax levied effective October 1, 2008.

**Taxable Value:**

The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount.

**Tentative Millage:**

The tax rate adopted at the first public hearing of a taxing authority. Under state law, the authority may reduce, but not increase, the tentative millage during the final budget hearing without first providing written notification to all affected property owners.

**Transfer:**

Transfers of cash or other resources between funds.



## Glossary of Terms

**TRIM (Truth In Millage):**

Defines a tax increase or decrease given the relationship of assessed values and millage rates. If the average assessed value increases, the millage rate should decrease (see Rolled-Back Millage Rate).

**Trust Fund:**

Funds used to account for assets held by a government for individuals, private organizations, other governments, and/or other funds.

**Uniform Accounting System:**

The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

**Unincorporated Area:**

Those areas of the County, which lie outside the boundaries of the cities.

**Unreserved Fund Balance:**

The portion of a fund's balance that is not legally restricted for a specific purpose.

**Unrestricted Reserve:**

Monies that can be used for any lawful expenditure supporting a wide variety of functions or objectives.

**User Charges (Proprietary):**

The payment of a fee for direct receipt of goods or services by the person benefiting from the services.

**Valuation:**

The dollar value of property assigned by the County Property Appraiser.

**Voted Millage:**

A tax levied to support a program(s) that has been approved by voter referendum.

**Working Capital:**

Reserves kept on hand to ensure a positive cash flow.

**Zero-Base Budgeting:**

A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. Zero-Base Budgeting starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. It is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

## Acronyms

|   |   |  |  |
|---|---|--|--|
| <b>ACOE</b> – Army Corps of Engineers                           | <b>CDBG</b> – Community Development Block Grant                                   | <b>EEOC</b> – Equal Employment Opportunity Commission          | <b>FDOT</b> – Florida Department of Transportation                                     |
| <b>ADA</b> – Americans with Disabilities Act                    | <b>CEDS</b> – Comprehensive Economic Development Strategy                         | <b>EFT</b> – Electronic Fund Transfer                          | <b>FDVA</b> – Florida Department of Veterans Affairs                                   |
| <b>ADI</b> – Alzheimer’s Disease Initiative                     | <b>CERT</b> – Community Emergency Response Team                                   | <b>EMPA</b> – Emergency Management Preparedness and Assistance | <b>FEMA</b> – Federal Emergency Management Administration                              |
| <b>ADC</b> – Adult Day Care                                     | <b>CFDA</b> – Catalog of Federal Domestic Assistance                              | <b>EMPG</b> – Emergency Management Performance Grant           | <b>FICA</b> – Federal Insurance Contributions Act (Medicare and Social Security taxes) |
| <b>ADL</b> – Activities of Daily Living                         | <b>CIP</b> – Capital Improvement Program  | <b>EMS</b> – Emergency Medical Services                        | <b>FIND</b> – Florida Inland Navigational District                                     |
| <b>ADRC</b> – Aging & Disability Resource Center                | <b>COVID-19</b> – Coronavirus Disease of 2019                                     | <b>EMT</b> – Emergency Medical Technician                      | <b>FMLA</b> – Family Medical Leave Act   |
| <b>AHCA</b> – Agency for Health Care Administration             | <b>COLA</b> – Cost of Living Adjustment   | <b>ESL</b> – Environmentally Sensitive Lands                   | <b>FS</b> – Financial Services   |
| <b>AHU</b> – Air Handling Unit                                  | <b>CPI</b> – Consumer Price Index   | <b>EOC</b> – Emergency Operations Center                       | <b>FTE</b> – Full Time Equivalent  |
| <b>AIP</b> – Airport Improvement Program                        | <b>CPR</b> – Cardiopulmonary Resuscitation  | <b>FAA</b> – Federal Aviation Administration                   | <b>FY</b> – Fiscal Year  |
| <b>ALS</b> – Advanced Life Support                              | <b>CRA</b> – Community Redevelopment Agency                                       | <b>FASB</b> – Financial Accounting Standards Board             | <b>FYE</b> – Fiscal Year End   |
| <b>BOCC</b> – Board of County Commissioners                     | <b>DEP</b> – Department of Environmental Protection                               | <b>FCFR</b> – Flagler County Fire Rescue                       | <b>GA</b> – General Aviation   |
| <b>BVLOS</b> – Beyond Visual Line of Sight                      | <b>DOD</b> – Department of Defense  | <b>FCPT</b> – Flagler County Public Transportation             | <b>GAAFR</b> – Governmental Accounting, Auditing and Financial Reporting               |
| <b>CAD</b> – Computer Aided Dispatch                            | <b>DR 420/422</b> – Department of Revenue Forms Certifying Taxable Assessed Value | <b>FCSO</b> – Flagler County Sheriff’s Office                  | <b>GAAP</b> – Generally Accepted Accounting Principles                                 |
| <b>CARES</b> – Coronavirus Aid, Relief, and Economic Security   | <b>DU</b> – Decision Unit   | <b>FDEM</b> – Florida Department of Emergency Management       | <b>GASB</b> – Governmental Accounting Standards Board                                  |
| <b>CAAS</b> – Commission on Accreditation on Ambulance Services | <b>E-911</b> – Emergency Telephone System   | <b>FDEP</b> – Florida Department of Environmental Protection   | <b>GIS</b> – Geographic Information Systems  |
| <b>CBOCS</b> – Community Based Outreach Clinics                 | <b>EAM</b> – Enterprise Asset Management  | <b>FDER</b> – Florida Department of Environmental Regulation   | <b>GFOA</b> – Government Finance Officers Association                                  |
| <b>CCE</b> – Community Care for the Elderly                     | <b>EOC</b> – Emergency Operation Center   | <b>FDLE</b> – Florida Department of Law Enforcement            | <b>GO</b> – General Obligation   |
| <b>CCR</b> – Central Contractor Registry                        |   |  |  |

## Acronyms

**GTMNERR** – Guana Tolomato Matanzas National Estuarine Research Reserve

**HA** – Hazardous Materials Analysis

**HAZMAT** – Hazardous Material

**HCE** – Home Care for the Elderly

**HCM** – Human Capital Management

**HHS** – Health and Human Services

**HSGP** – Homeland Security Grant Program

**HUD** – Housing and Urban Development

**HVAC** – Heating, Ventilation and Air Conditioning

**IFAS** – Institute of Food and Agricultural Sciences

**ILS** – Integrated Library System

**ISO** – Insurance Service Organization

**IT** – Information Technology

**LAC** – Land Acquisition Committee

**LAP** – Local Agency Program

**LETf** – Law Enforcement Trust Fund

**LSP** – Local Service Program

**MCLS** – Maintain the Current Level of Service

**MDF** – Main Distribution Frame

**MGD** – Million Gallons per Day

**MHz** – Megahertz radio frequency unit

**MOT** – Maintenance of Traffic

**MOW** – Meals on Wheels

**MSD** – Municipal Service District

**MUTCD** – Manual of Uniform Traffic Control Devices

**NFPA** – National Fire Protection Association

**NPDES** – National Pollutant Discharge Elimination System

**OMB** – Office of Management & Budget

**OPC** – Office of Procurement and Contracts

**OSHA** – Occupational Safety & Health Administration

**PAL** – Police Athletic League

**PCI** – Pavement Condition Index

**POC** – Point of Contact

**PPO** – Preferred Provider Organization

**PSAP's** – Public Safety Answering Points

**PSN** – Person with Special Needs

**RFP** – Request For Proposal

**RFQ** – Request For Quotes

**RN** – Registered Nurse

**ROI** – Return On Investment

**ROW** – Right-of-Way

**RSQ** – Request for Statement of Qualifications

**SAFER** – Staffing for Adequate Fire and Emergency Response

**SCRAM** – Secure Continuous Remote Alcohol Monitoring

**SEMG** – Special Event Marketing Grant

**SHIP** – State Housing Initiatives Partnerships

**SJRWMD** – St. Johns River Water Management District

**SR** – State Road

**TDP** – Transportation Development Plan

**TDt** – Tourist Development Tax

**TIC** – Thermal Imaging Camera

**TIF** – Tax Increment Financing

**TPISA** – Third-Party Information Security Assessment

**TRIM** – Truth in Millage

**UAS** – Unmanned Air System

**VA** – Veteran's Affairs

**VAB** – Value Adjustment Board

**VARO** – Veterans Affairs Regional Office

**VSB** – Vehicle Storage Building

**VSO** – Veterans Services Office

## Description of Funds and Accounts

**Governmental Fund Types** - Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position rather than upon net income determination. The following are the County's Governmental Fund Types:

**The General Fund (Fund 1001)** – is used to account for all revenues and expenditures applicable to the general operations of County Government which are not accounted for in another fund. All general operating revenues which are not restricted or designated as to be used by outside sources are recorded in the General Fund.

**Special Revenue Funds** account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted or committed to expenditures for specified purposes. The County currently has the following forty-two special revenue funds:

**County Transportation Trust Fund (Fund 1102)** – Created pursuant to the provisions of Section 129.02, Florida Statutes, to account for transportation related revenues and expenditures not more properly accounted for elsewhere. Major revenue sources include the local option gas tax, the county gas tax and the ninth cent fuel tax. The Public Works Department is the major activity funded from this fund.

**Emergency Communications E911 (Fund 1103)** – Established, pursuant to the provisions of Section 365.173(2)(c), Florida Statutes, to account for the proceeds of the monthly fee (currently 50¢) collected by voice communication service providers on both wireless and non-wireless communication services. Authorized uses of the E911 fees, as set forth in Section 365.172(9), Florida Statutes, include all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services. In addition, eligible costs include the functions of database management, call taking, location verification, and call transfer. However, the moneys may not be used to pay for any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity or for the costs of constructing, leasing, maintaining, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and E911 equipment rooms.

**Daytona North Service District (Fund 1104)** – Established pursuant to the provisions of Section 125.01(1)(q), Florida Statutes, Flagler County Ordinance Number 83-15 (as amended by Flagler County Ordinance 90-9, 91-4, and 93-07) to account for the proceeds of a special per front foot assessment levied by the Board of County Commissioners and collected by the Tax Collector as a part of the tax roll. The per front foot assessment rate has remained unchanged since fiscal year 1992-93 at \$0.58 per front foot. Authorized purposes for which the funds so generated may legally be expended is limited to providing and maintaining streets, recreation facilities, drainage facilities and services from funds derived from service charges, special assessments or taxes and any other sources of funds and revenues permitted by law, within such district only. In addition to special assessments collected with the Daytona North Service District, the Board of County Commissioners also “shares” portions of the ninth cent fuel tax and local option gas taxes received by the County with the Daytona North Service District.

**Legal Aid Fund (Fund 1105)** – Created pursuant to the provisions of Section 939.185(1)(a)2, Florida Statutes, which requires “Twenty-five percent of the amount (of additional court costs and surcharges, not to exceed \$65) collected shall be allocated to assist counties in providing legal aid programs required under s. 29.008(3)(a).” Section 29.008(3)(a), Florida Statutes provides “Legal aid programs, which shall be funded at a level equal to or greater than the amount provided from filing fees and surcharges to legal aid programs from October 1, 2002, to September 30, 2003” “shall be considered a local requirement.” The County contracts with Community Legal Services of Mid-Florida, Inc. for the provision of legal aid services.

**Law Enforcement Trust (Fund 1106)** - Created pursuant to the provisions of Section 932.704, Florida Statutes, to account for the net proceeds from the sale or conversion of forfeited properties. Expenditures payable from this fund are legally restricted to nonrecurring obligations of the Sheriff's office, including equipment purchases in accordance with Chapter 932.7055 F.S. Although legally entitled as a trust fund, this fund is more properly accounted for as a special revenue fund due to the nature of the transactions recorded therein.

## Description of Funds and Accounts

**Law Library (Fund 1107)** – Created pursuant to the provisions of Section 939.185(1)(a)2, Florida Statutes, which requires “Twenty-five percent of the amount (of additional court costs and surcharges, not to exceed \$65) collected shall be allocated to fund personnel and legal materials for the public as part of a law library.

**Court Facilities (Fund 1108)** – Established pursuant to the provisions of § 318.18(13)(a), Florida Statutes, to account for the surcharge of thirty dollars (\$30.00) assessed against each person who pays a fine or civil penalty for any violation of a non-criminal traffic infraction pursuant to Chapter 318, Florida Statutes and each person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, a violation of a noncriminal traffic infraction or a criminal violation of § 318.17, Florida Statutes. The clerk shall add this surcharge to all payments of fines and civil penalties for any violation of a noncriminal traffic infraction or a criminal violation of F.S. § 318.17. The Flagler County Board of County Commissioners adopted Ordinance 2004-08 on July 12, 2004, to assess a \$15 surcharge on non-criminal traffic infractions or criminal violations of Section 318.17, Florida Statutes. Funds collected are used to fund State court facilities and expended as provided by the Board of County Commissioners in consultation with the Chief Judge of the Seventh Judicial Circuit of Florida, or his/her designee. During fiscal year 2008-09 Chapter 2009-204 was signed into Florida law raising the allowable surcharge on noncriminal traffic infractions and on certain listed criminal violations from \$15 to \$30. On July 20, 2009, the Flagler County Board of County Commissioners adopted Ordinance Number 2009-05 amending Section 10.33(3) of the Flagler County Code of Ordinances which increased the surcharge from \$15 to \$30.

**Tourist Development Capital Projects (Fund 1109)** – Created pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion of the Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c), (d) and (l), Florida Statutes which is allocated for capital outlay. In March 2017, the Board of County Commissioners amended Section 19-48 of the Flagler County Code of Ordinances to increase the levy from 4% to 5% and revise the Tourist Development Plan. The first year of the development plan (effective 6/1/17) redistributed the percentage of annual revenue to be credited to each category. For the period of June 1, 2017 through May 31, 2018, the Capital Projects allocation is 0%. The distribution will change effective 6/1/18, allowing for a 10% distribution to capital projects and effective 6/1/19 it will increase to 20%. The provisions of Section 125.0104(5)(a)1, Florida Statutes, limit the uses of the capital outlay portion of the Tourist Development Tax to “acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums, or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county...”

**Tourist Development Promotions & Advertising (Fund 1110)** – Established pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion of the Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c), (d) and (l), Florida Statutes which is allocated for promotion and advertising. In March 2017, the Board of County Commissioners amended Section 19-48 of the Flagler County Code of Ordinances to increase the levy from 4% to 5% and revise the Tourist Development Plan. The first year of the development plan (effective 6/1/17) redistributed the percentage of annual revenue to be credited to each category. For the period of June 1, 2017 through May 31, 2018, the Promotions and Advertising allocation is 40%. The distribution will change effective 6/1/18, allowing for a 60% distribution to Promotions & Advertising and effective 6/1/19 it will remain at the 60% allocation. The provisions of Section 125.0104(5)(a)2, Florida Statutes, limit the uses of the promotion and advertising portion of the Tourist Development Tax to “promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists...”

## Description of Funds and Accounts

**Tourist Development Beach Restoration (Fund 1111)** – Created pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion of the Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c), (d) and (l), Florida Statutes which is allocated for beach restoration and maintenance. In March 2017, the Board of County Commissioners amended Section 19-48 of the Flagler County Code of Ordinances to increase the levy from 4% to 5% and revise the Tourist Development Plan. The first year of the development plan (effective 6/1/17) redistributed the percentage of annual revenue to be credited to each category. For the period of June 1, 2017 through May 31, 2018, the Beach Restoration and Maintenance allocation is 60%. The distribution will change effective 6/1/18, allowing for a 30% distribution to Beach Restoration and Maintenance and effective 6/1/19 it will decrease to 20%. The provisions of Section 125.0104(5)(a)2, Florida Statutes, limit the uses of the beach restoration and maintenance portion of the Tourist Development Tax to “finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of less than 100,000 population, no more than 10 percent of the revenues from the tourist development tax may be used for beach park facilities.”

**Constitutional Gas Tax (Fund 1112)** – Established to account for the proceeds received from the Constitutional Gas Tax (2 cents per gallon) which is collected and distributed by the State of Florida pursuant to provisions of Sections 206.41(1)(a) and 206.47, Florida Statutes. Authorized uses of the constitutional gas tax, as provided by the provisions of Section 206.47(7), Florida Statutes, are limited to “the acquisition, construction, and maintenance of roads. For the purposes of this subsection, the term ‘maintenance’ includes periodic maintenance and routine maintenance, as defined in s. 334.03, and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.”

**Opioid Settlement (Fund 1113)** – Established in FY 2022-23 to account for funding expected to be received in response to multiple lawsuits related to the over utilization of Opioid medications and the adverse effects it had in the state of Florida and the United States as a whole.

**Washington Oaks Park Dune Restoration (Fund 1114)** – Established in FY 2022-23 to account for construction activities related to repair of the north Flagler County shoreline specific to the area that includes Washington Oaks State Park which is grant funded.

**IT Replacement (Fund 1115)** – Established in FY 2023-24 to account for the replacement of drones, computers, monitors, servers, firewalls, and other IT hardware.

**Environmentally Sensitive Lands (Fund 1117)** – Initially established for the first time in fiscal year 2004-05 to account for the proceeds from the \$6,665,000 Limited Tax General Obligation Bonds, Series 2005 issued in January of 2005 which were used to fund the acquisition of environmentally sensitive lands.

**ESL 2008 Referendum (Fund 1119)** – Established to account for that portion of the 0.25 mill ad valorem tax levy authorized (or reauthorized) by the voters on November 4, 2008, which is not required to fund debt service associated with either the \$6,665,000 Limited General Obligation Bonds, Series 2005 or the \$10,000,000 Limited General Obligation Bonds, Series 2009. Pursuant to the ballot language approved by the voters on November 4, 2008, expenditures of this special ad valorem tax levy are authorized to continue to acquire and improve land to protect drinking water sources, preserve wildlife habitat and environmentally sensitive lands, reduce risk of wildfires, improve water quality of lakes, streams and the Intracoastal Waterway, and seek matching funds, shall Flagler County be authorized to levy 0.25 mill ad valorem tax for twenty years and issue bonds not exceeding \$40 Million at interest rates not exceeding the legal maximum, subject to an annual independent audit.

## Description of Funds and Accounts

**Utility Regulatory Authority (Fund 1120)** – Created to account for activities undertaken by Flagler County in conducting rate reviews and other consumer related activities related to the regulation of privately owned water and wastewater utilities operating in Flagler County. In the past, these activities were the responsibility of the Florida Public Service Commission, however, several years ago, the County reassumed this responsibility. At that point in time, the Florida Public Service Commission transferred funding to Flagler County to assist in their regulatory efforts. Although the bulk of this funding (\$1,000,000) was subsequently paid the City of Palm Coast (following their incorporation and takeover of the primary utility company serving City residents), there remains a small amount of funding (approximately \$20,000) that is included in the approved budget. Authority for the Flagler County Utility Regulatory Authority is set forth in Chapter 30, Article II of the Flagler County Code of Ordinances.

**Impact Fee – Park D1 (Fund 1121)** – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 1 generally includes the coastal portion of Flagler County along the Atlantic Ocean from St. Johns County down to Volusia County.

**Impact Fee – Park D2 (Fund 1122)** – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 2 generally includes the northeast portion of Flagler County.

**Impact Fee – Park D3 (Fund 1123)** – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 3 generally includes the area of Flagler County in and around the City of Bunnell.

**Impact Fee – Park D4 (Fund 1124)** – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included for Expenditure District No. 4 generally includes the western portion of Flagler County.

## Description of Funds and Accounts

**North Malacompra Drainage District (Fund 1127)** - Collection of a Special Assessment was approved by the Board of County Commissioners beginning in FY 2016-17. The purpose of this Special Assessment District is to operate and maintain a backbone stormwater management system for the portion of the Hammock that lies between the south side of Malacompra Canal to Washington Oaks State Park and lying east of State Road A1A. A map is provided in the attached letter showing the District. The stormwater management system is intended to protect properties in this area in the event of potentially hazardous storms by maintaining stormwater outfalls to the Intracoastal Waterway. The system is designed to minimize any hazards, minimize damage to property and protect the general public health of the area. The system will also better assure that stormwater runoff entering the Matanzas River/Intracoastal Waterway is less polluted than today's runoffs. These activities and functions of the District will provide benefits to all property owners within the District. The maximum annual assessment for any lot within the district is \$75 dollars. The first year annual assessment was set at \$30 dollars. Each lot within the District is subject to the assessment.

**Grant Special Revenue (Fund 1128)** – Established in FY 2020-21 to separate grants from the General Fund. This provides a more accurate depiction of general revenue sources most associated with a General Fund. Grant Matches required from the General are provided via Interfund Transfers.

**Transportation Impact Fee East - Old (Fund 1130)** – Established to account for transportation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-64 of the Flagler County Code of Ordinances. The amounts budgeted in this fund represent impact fees collected prior to September 30, 2003, and grant funds and interest collected to the present time. Impact fees collected are credited to the geographic quadrant from which collected, where they may be used only within the quadrant from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations. For the 130 Fund, the geographic area includes all land east of the Florida East Coast (FEC) Railroad Right of Way.

**Transportation Impact Fee West (Fund 1131)** – Created to account for transportation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-64 of the Flagler County Code of Ordinances. Transportation impact fees were first collected following the passage of Flagler County Ordinance Number 89-19 on November 6, 1989. These funds represent amounts collected and credited to the geographic quadrant from which collected, which, for the 131 Fund, includes all land west of the Florida East Coast (FEC) Railroad Right of Way. Funds collected may only be used within the quadrant from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

**Parks Impact Fee Zone 1 (Fund 1132)** – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included in Zone 1 may be generally described as lands lying north of State Road 100 and east of the Intracoastal Waterway, lands lying within the corporate limits of the City of Flagler Beach and lands lying south of State Road 100 and east of Interstate 95.

**Parks Impact Fee Zone 2 (Fund 1133)** – Created to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 2 may be generally described as lands lying North of State Road 100 and East of U.S. Highway 1 and West of the Intracoastal Waterway, other than those areas within the corporate limits of the City of Bunnell, the City of Flagler Beach and the City of Palm Coast.



## Description of Funds and Accounts

**Parks Impact Fee Zone 3 (Fund 1134)** – Established to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 3 may be generally described as lands lying within the corporate limits of the City of Bunnell (as they existed in 1994) plus the area south of State Road 100, east of U.S. Highway 1 and west of Interstate 95.

**Parks Impact Fee Zone 4 (Fund 1135)** – Created to account for parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 4 may be generally described as lands lying west of U.S. Highway 1 and outside the corporate limits of the City of Bunnell (as they existed in 1994).

**Transportation Impact Fee Palm Coast (Fund 1136)** – Established following the adoption of Flagler County Ordinance Number 2002-27 on October 7, 2002, to account for the amount of transportation impact fees levied and collected by the Board of County Commissioners within the corporate limits of the City of Palm Coast. Funds collected could only be used within the geographic area from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations. The City of Palm Coast subsequently enacted their own transportation impact fee ordinance, and the County discontinued the practice of collecting impact fees within the City of Palm Coast some time on or before September 30, 2004. Per an interlocal agreement, the funds have been used for pass through grant projects. Upon completion of the final projects (Old Kings Road), the balance of the funds remaining were returned to the City of Palm Coast and the fund was closed in FY17.

**Transportation Impact Fee New East (Fund 1137)** – Created following the adoption of Flagler County Ordinance Number 2002-27 on October 7, 2002, to account for the amount of transportation impact fees levied and collected by the Board of County Commissioners within the geographic area lying outside the corporate limits of the City of Palm Coast and east of the Florida East Coast (FEC) Railroad Right of Way. Funds collected may only be used within the geographic area from which they were collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

**Economic Development (Fund 1141)** – Established to account for the repayment of Community Development Block Grant funding by International Tool Machines, Inc (ITM). The final payment was received from ITM on September 12, 2002. The budget will be used to fund the County's Economic Development Incentive Program, as originally established by the Board of County Commissioners on October 20, 1997 (Flagler County Ordinance Number 97-19), and as later amended and restated on September 24, 2002, by Flagler County Ordinance Number 02-26. The Flagler County Economic Development Incentive Program (EDIP) is codified in the Flagler County Code of Ordinances as §§19.201 through 19.205. Expenditures of Economic Development Incentive Program funds will be governed by the provisions of these sections of the code.

**SHIP Program (Fund 1143)** – Established pursuant to the provisions of Section 420.9075(5), Florida Statutes, to account for the local housing distribution monies received from the State of Florida in connection with the State Housing Initiatives Partnership Act (SHIP) Program. The State Housing Initiatives Partnership Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production of and preserve affordable housing, to further the housing element of the local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax collected by the State of Florida are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans. Authorized expenditures from the Local Housing Assistance Trust Fund are limited to the administration and implementation of the local housing assistance program. Flagler County has historically utilized the SHIP funds to provide down payment assistance, repair or replacement of substandard housing, and mortgage foreclosure prevention assistance.

## Description of Funds and Accounts

**CDBG-Neighborhood Stabilization Program (Fund 1152)** – Established during FY12 to account for grant funding of \$1,029,844 under the Neighborhood Stabilization Program 3 (NSP3) authorized by the Wall Street reform and Consumer Protection Act of 2010 (Dodd-Frank Act). The County plans to use its funds in state Strategy 1 for the acquisition and rehabilitation of eligible foreclosed properties to rent to qualified households. A minimal balance remains that will be used to provide monitoring of the contracts for compliance with program requirements.

**CDBG – Urban Development (Fund 1153)** – Established as part of the FY 20 Adopted Budget, this grant was anticipated to provide affordable housing with the unincorporated area of Flagler County. Due to unforeseen circumstances, this grant had to be returned to the grant agency. The county plans to reapply for this grant in the coming fiscal years.

**Impact Fee – Transport D1 (Fund 1154)** – Created following to account for transportation impact fees levied and collected by the Board of County Commissioners within the Expenditure District No. 1 which includes all lands in the unincorporated area of the County lying east of the FEC Railroad right-of-ways. Funds collected may only be used within the geographic area from which they were collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

**Impact Fee – Transport D2 (Fund 1155)** – Created following to account for transportation impact fees levied and collected by the Board of County Commissioners within the Expenditure District No. 1 which includes all lands in the unincorporated area of the County lying west of the FEC Railroad right-of-ways. Funds collected may only be used within the geographic area from which they were collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

**Impact Fee – LE Trust (Fund 1156)** – Established for the Impact Fee imposed to fund growth-necessitated capital improvements to the Law Enforcement System consisting of the buildings, vehicles, apparatus, and capital equipment provided by the County that are used for calls for service for the apprehension of criminals or prevention of criminal violations and investigation of illegal actions within the County.

**Impact Fee – Fire Rescue Trust (Fund 1157)** – Established for the Impact Fee imposed to fund growth-necessitated capital improvements to the Fire Rescue System consisting of the buildings, vehicles, apparatus, and capital equipment provided by the County that are used for the suppression and prevention of fires or other disasters and the handling of incidents involving hazardous materials.

**Impact Fee – EMS Trust (Fund 1158)** – Established for the Impact Fee imposed to fund growth-necessitated capital improvements to the Emergency Medical Services System consisting of the buildings, vehicles, apparatus, and capital equipment provided by the County that are used for the provision of emergency medical care and transport of the sick, injured, or incapacitated within the County.

**Impact Fee - Library Trust (Fund 1159)** – Established to accommodate the new development generated by such growth and maintain the standards of service provided by the Library System. These funds shall be used solely for the purpose of providing growth-necessitated capital improvements to the Library System.

**Bimini Gardens MSTU (Fund 1175)** – Created, pursuant to the provisions of Section 125.01(1)(q), Florida Statutes, Flagler County Ordinance Number 99-10, and Flagler County Resolution Number 99-91, to account for the proceeds of a special per front foot assessment levied by the Board of County Commissioners and collected by the Tax Collector as a part of the tax roll. The per front foot assessment rate has remained unchanged since initially levied in fiscal year 2000-01 at \$0.58 per front foot. Authorized purposes for which the funds so generated may legally be expended are limited to the “acquisition, construction, and improvement from time to time of roads and related drainage improvements” within Bimini Gardens.

## Description of Funds and Accounts

**Espanola Special Assessment (Fund 1177)** – Established pursuant to the provisions of Flagler County Resolution Number 2002-31 (as adopted on February 28, 2002) to account for the proceeds of a per parcel special assessment of \$11.76 per residential unit levied for the purpose of funding mosquito control services (including inspection services, surveillance and truck and aerial spraying) in the Espanola area. On April 21, 2003, the Board agreed to contract mosquito control services for these areas as well as the Rima Ridge Area (collectively known as the West Flagler Mosquito Control District, or WFMCD) to the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County annually applies for (and has annually received) state financial assistance from the Department of Agriculture and Consumer Services (DACS).

**Rima Ridge Special Assessment (Fund 1178)** – Created pursuant to the provisions of Flagler County Resolution Number 2002-31 (as adopted on February 28, 2002) to account for the proceeds of a per parcel special assessment of \$14.62 per residential unit levied for the purpose of funding mosquito control services (including inspection services, surveillance and truck and aerial spraying) in the Rima Ridge area. On April 21, 2003, the Board agreed to contract mosquito control services for this area as well as the Espanola Area (collectively known as the West Flagler Mosquito Control District, or WFMCD) to the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County annually applies for (and has annually received) state financial assistance from the Department of Agriculture and Consumer Services (DACS).

**Municipal Services (Fund 1180)** – Established to account for services provided by Board of County Commissioners Departments to geographically limited areas of Flagler County (i.e., the unincorporated areas). Services provided include engineering, code enforcement, planning and zoning (the Building Inspection Division is budgeted in another fund). In addition to self-generated revenues (i.e., planning and zoning fees or code enforcement charges) significant sources of revenue in this fund include a portion of the state shared ½ cent sales tax as well as staff time charges (charges made by a department for the provision of services to another fund or department). This fund is illustrated as part of the General Fund for financial reporting.

**Building Department (Fund 1181)** – Created to account for building permit fees authorized by Chapter 553.80(1), Florida Statutes which provides “The governing bodies of local governments may provide a schedule of fees, as authorized by s. 125.56(2) or s. 166.222 and this section, for the enforcement of the provisions of this part. Such fees shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code.” As a consequence, only costs associated with the inspection and enforcement of the provisions of Section 125.56, Florida Statutes, and of the Florida Building Code and the Florida Fire Prevention Code (i.e., building and fire inspections) are funded from this source.

**Public Safety Communications Network (Fund 1182)** – Created to account for loan proceeds for the upgrade of the 800 MHz Radio System. This fund will also be responsible for maintaining the equipment with revenues collected through user fees. Flagler County BOCC, Flagler County Sheriff’s Office, Flagler County School Board, City of Palm Coast, City of Flagler Beach, City of Bunnell, as well as other outside agencies will be able to utilize this radio system. The newly acquired debt service payments for the upgrade of the 800 MHz Radio System will also be accounted for in this fund.

**Disaster Relief (Fund 1184)** – Created to account for all possible FEMA reimbursable expenses related to disaster events. This allows for one centralized fund to account for all disaster expenses. A new department is designated for each disaster.

**CARES Act Relief (Fund 1185)** – This fund was created to account for the roughly \$20 Million of CARES Act funding received for the BOCC and the municipalities of Flagler County.

**Capital Preservation Fund (Fund 1187)** – Established in FY 2021-22 per the Capital Improvement Policy to account for major repair and maintenance projects that do not expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$10,000 or greater, but not exceed \$49,999.

## Description of Funds and Accounts

**Domestic Violence (Fund 1192)** – Established to account for that portion of the \$201.00 surcharge levied pursuant to the provisions of Section 938.08, Florida Statutes (S.S.115.00) which is “provided to the governing board of the county and must be used only to defray the costs of incarcerating persons sentenced under Section 741.283, Florida Statutes and provide additional training to law enforcement personnel in combating domestic violence.”

**Alcohol & Drug Abuse Trust Fund (Fund 1193)** – Created pursuant the provisions of § 893.165, Florida Statutes and Flagler County Ordinance Number 2002-31. Fees and court costs are imposed pursuant to §§ 938.13, 938.21 & 938.23, Florida Statutes, and the sums collected, less Clerk fees, are deposited in the Trust Fund to be used to fund alcohol and other drug abuse programs designated by the Board. Unexpended funds at year-end, if any, remain in this fund (Fund 193) and “roll-over” to the next year.

**Court Innovations /Technology (Fund 1194)** – Established pursuant to the provisions of § 28.24(12)(e)1, Florida Statutes, to account for that portion (\$2.00) of the additional \$4.00 per page recording fee collected by the Clerk and distributed to the board of county commissioners to be used exclusively to fund court-related technology, and court technology needs as defined in Sections 29.008(1)(f)2. and (h), Florida Statutes, for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county. Unexpended funds at year-end remain in this fund (Fund 194) and “roll-over” to the next year.

**Juvenile Diversion (Fund 1195)** – Created Pursuant to § 939.185(1)(a)4., Florida Statutes, and Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05), to account for the ¼ portion of the additional court cost of \$65.00 imposed by the Board of County Commissioners to be used “as determined by the Board of County Commissioners to support teen court programs, except as provided in s. 938.19(7), juvenile assessment centers, and other juvenile alternative programs.” Inasmuch as the Board of County Commissioners, pursuant to the provisions of Section 938.19, Florida Statutes, and Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05) has chosen to impose the \$3.00 additional court cost specifically in support of the Teen Court Program, this portion of the \$65.00 additional court cost may not be used to support the Teen Court Program (See Section 938.19(7), Florida Statutes). Unexpended funds at year-end, if any, are transferred to the Court Innovations Fund (Fund 197).

**Crime Prevention Fund (Fund 1196)** – Established Pursuant to § 775.083(2), Florida Statutes, to account for the court costs assessed and collected in each instance a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under state law, or a violation of any municipal or county ordinance if the violation constitutes a misdemeanor under state law. The court costs imposed by this section shall be \$50 for a felony and \$20 for any other offense and shall be deposited by the clerk of the court into an appropriate county account for disbursement for the purposes provided in this subsection. The county shall account for the funds separately from other county funds as crime prevention funds. The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under ss. 163.501-163.523.

**Court Innovations (Fund 1197)** – Created to account for that portion (25%) of the additional court cost authorized pursuant to § 939.185, Florida Statutes, and imposed by the Board of County Commissioners by the provisions of Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05) which is required to be used to fund innovative court programs, to supplement State funding of state court elements, and to aid the County in funding local requirements. Funds may not be expended without the consent of the Chief Judge or his/her designee. During prior fiscal years, significant funding was also received in this fund from Annual “Drug Court” Grants. This grant funding is no longer available. Unexpended funds at year-end, if any, remain in this fund (Fund 197) and “roll-over” to the next year.

**Teen Court (Fund 1198)** – Created pursuant to the provisions of Section 938.19, Florida Statutes, as further implemented by the provisions of Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05), to account for the additional court cost of \$3 assessed in the circuit and county court in the county against each person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, or adjudicated delinquent for a violation of a criminal law, a delinquent act, or a municipal or county ordinance, or who pays a fine or civil penalty for any violation of chapter 316. Any person whose adjudication is withheld under s. 318.14(9) or (10) shall also be assessed the cost. All amounts collected by the Clerk of the Circuit Court under this section shall be deposited into an account specifically for the operation and administration of the Flagler County Teen Court Program. Unexpended funds at year-end, if any, remain in this fund (Fund 198) and “roll-over” to the next year.

## Description of Funds and Accounts

**Debt Service Funds** account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The County has seven debt service funds.

**Judicial Center \$25,500,000 General Obligation Bonds, Series 2015 (Fund 1211)** – Established to account for the debt service required in connection with the \$32,990,000 General Obligation Bonds, Series 2005, which were issued in September 2005. Interest rates range from 3.00% to 4.375%. The payment of the principal and interest on the bonds is payable from and secured by a pledge of ad valorem taxes on all taxable property within the County. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. Average annual debt service totals \$1,980,000. The final maturity date is July 1, 2035. On November 2, 2004, a majority of the qualified electors residing in Flagler County approved a referendum authorizing the issuance of general obligation bonds in an amount not to exceed \$33,000,000 payable from and secured by a pledge of ad valorem taxes, with a debt service term not exceeding thirty (30) years. There is no stated limit on the millage rate which may be levied to pay the debt service on the bonds. The bonds were issued for the purpose of financing the construction of a new County Judicial Center. A separate millage rate was established for the first time in fiscal year 2008. In prior years (fiscal year 2006 and 2007), the ad valorem taxes required to service this debt were included within the general fund and then transferred to the debt service fund. In March 2015, the BOCC authorized the issuance of General Obligation Refunding Bonds Series 2015 to refund the Series 2005 General Obligation Bonds with the same maturity date. By refunding the loan, the coupon rates now range from 2% to 5% depending on the year of maturity and savings of approximately \$3,000,000 over the next 20 years.

**Capital Improvement and Refunding Revenue Bonds, Series 2015 \$42,775,000 (Fund 1212)** – Established February 2015 to refund Capital Improvement Revenue Bonds, Series 2005 and finance the construction of the Sheriff's Operation Center, Flagler County Jail Expansion, and other capital projects. Flagler County agreed to appropriate Non-Ad Valorem revenues amounts sufficient to pay principal and interest on the Bonds when due. Principal payments are due October 1<sup>st</sup> and interest payments are due October 1<sup>st</sup> and April 1<sup>st</sup> of each year. The final maturity date is October 1, 2035.

**Taxable Special Assessment Revenue Note, Series 2018A, \$1,520,000 (Fund 1213)** - Established March 2018, to finance the construction of sea walls in Painter's Hill. The vinyl seawall with a concrete cap will protect adjacent homes along the shoreline. The Note is issued pursuant to Chapter 125, Florida Statutes, Article VII of the Florida Constitution and other applicable provisions of law, and Resolution No. 2018-20 duly adopted by the Board of County Commissioners of the County on March 5, 2018, Resolution No. 2017-69 duly adopted by the Board Of County Commissioners on December 20, 2017, and the Loan Agreement by and between the County and CenterState Bank, N.A. A public hearing was held September 5, 2018, to levy non-ad valorem assessments for the Painters Hill Seawall. The Board utilized the uniform method for the levy, collection and enforcement of non-ad valorem assessments to defray a portion of the costs of the project. The Note shall bear interest at a fixed rate not greater than 3.94% per annum, calculated on a 30/360-day basis, and shall be dated the date of delivery. Interest on the Note shall be payable semi-annually commencing January 1, 2019, and on each January 1 and July 1 thereafter until the Note is paid in full. Principal on the Note will be payable annually commencing on July 1, 2019, and on each July 1 thereafter and the Note shall mature on July 1, 2033. The County may prepay the Note in whole or in part, at any time, without a prepayment premium or penalty. The County may also make additional principal payments on the Note between July 1 and July 31 of each year.

**Taxable Special Assessment Revenue Note, Series 2018B, \$3,112,000 (Fund 1214)** - Established June 2018, to finance the Restoration of Emergency Berm (Dune) and partial Engineered Dune to mitigate against the loss of land and structures. The Board of County Commissioners created the Dune Restoration Project Special Assessment District in December of 2017 to address hurricane damage to the portion of the beach within this Assessment District. The Note is issued pursuant to Chapter 125, Florida Statutes, Article VII of the Florida Constitution and other applicable provisions of law, and Resolution No. 2018-40 duly adopted by the Board of County Commissioners of the County on June 18, 2018, Resolution No. 2017-68 duly adopted by the Board of County Commissioners on December 20, 2017, and the Loan Agreement by and between the County and Branch Banking and Trust Company. A public hearing to levy non-ad valorem assessments was held on September 5, 2018. The Note shall bear interest per annum at the rate of 3.97%, which shall be calculated on the basis of a 360-day year consisting of twelve (12) thirty (30) day months. Interest on the Note shall be paid semi-annually on every July 1 and January 1, commencing January 1, 2019 until the Note is paid in full. Principal on the Note shall be paid in annual installments beginning July 1, 2019, and thereafter on each July 1 without presentation of the Note, except with respect to the final payment of principal after all amounts due and owing to the Lender have been paid. The County may prepay this Note in whole, at any time, without a prepayment premium or penalty. The County may also make additional partial prepayments on the Note on any interest payment date from Dune Assessments that have been prepaid to the County.

## Description of Funds and Accounts

**Bond-Cap Imp Rev S2020 (Fund 1215)** – Created to account for the required principal and interest payments in connection with the \$20,000,000 Capital Improvement Revenue Note, Series 2020 for the new Sheriff's Operations Center. The Note shall bear interest per annum at the rate of 1.83%, Final maturity date is October 1, 2035. The funding source of the required debt service payments is the legally available Non-Ad Valorem proceeds of the General Fund.

**(ESL) III Series 2009 (Fund 1219)** – Created to account for the required principal and interest payments in connection with the \$10,000,000 Limited General Obligation Tax Bonds, Series 2009 which were issued in August 2009. The interest rate is fixed at 5.11%. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. Given the fixed interest rate, the annual debt service requirement declines over the life of the bonds. The final maturity date is July 1, 2029. On November 4, 2008, a majority of the qualified electors residing in Flagler County authorized the levy of an ad valorem tax in an amount not to exceed 0.25 mills for 20 years for the purpose of acquiring certain lands within the County to protect the drinking water supply, wildlife habitat and environmentally sensitive lands. The referendum authorized the County to issue up to \$40,000,000 in limited tax general obligation bonds to finance the cost to acquire the lands and, with certain limitations, make the land available for access, passive recreational uses and natural community restoration. Proceeds will be used to finance the cost of land acquisitions for Bings Landing Addition, Sweetbottom Plantation and Bay Drive Addition.

**Bond TDT Revenue Series 2017 (Fund 1220)** – Created to account for the required principal and interest payments in connection with the County's Dune Restoration project from damages caused by Hurricane Matthew. The original issuance in September of 2017 in the amount of \$6,536,000. Final maturity date is November 1, 2030. Funding for the debt service payments is provided by Tourist Development Taxes.

**Bond Grant Anticipated Note Series 2020 (Fund 1221)** – Created to account for a short-term borrowing to pay for the Army Corp Dune Restoration Project. The Florida Department of Transportation (FDOT) has provided a reimbursement grant with no local match. This issuance is used to pay the Army Corp upfront and will be repaid once the reimbursement from FDOT is received.

**Capital Projects Funds** are used to account for resources designated to construct or acquire general fixed assets and major improvements. The County has four capital projects funds.

**Beachfront Parks Capital (Fund 1307)** – Established during fiscal year 1997-98 to account for that portion (\$1,075,000) of the contribution received from the developer, to be used for capital improvements to the Malacompra Beach Front Park. On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with Lowes Ocean Hammock, Ltd., and the simultaneous contribution of \$1,675,000 from the developer. In exchange for 33 acres of property known as the 16th Road Park, the County received a 47.01-acre parcel known as the Malacompra Beach Front Park on a 306.98-acre parcel known as the Malacompra Greenway located along S.R. A1A. Fund 1307 was established with \$1,075,000 of the total contribution to cover the cost of Park improvements. The improvements may consist of restrooms, pavilions, benches, walkways, pedestrian and bike paths, picnic areas, site development, extension of water and sewer within the parks and all costs and fees associated with the planning, design, permitting and construction, as well as reconnection, of the wetlands bifurcated by Malacompra Road are all considered permissible uses of this construction/development money.

**Beachfront Park Maintenance (Fund 1308)** – Created during FY1997-98 to account for that portion (\$600,000) of the contribution received from the developer, to be used for maintenance of the capital improvements at the Malacompra Beach Front Park. On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with Lowe Ocean Hammock, Ltd., and the simultaneous contribution of \$1,675,000 from the developer. In exchange for 33 acres of property known as the 16th Road Park, the County received a 47.01-acre parcel known as the Malacompra Beach Front Park on a 306.98-acre parcel known as the Malacompra Greenway located along S.R. A1A. Fund 1308 was established with \$600,000 of the total contribution to be deposited in an interest-bearing account as a trust fund for the maintenance of the Parks. Parks maintenance is to be provided from the interest generated from the Park Maintenance Trust Fund. In the event these monies are insufficient in any given year to cover the maintenance costs, up to 10% of the principal may be used to cover these costs. Monies were placed in reserves until construction of parks is completed in Fund 1307.



## Description of Funds and Accounts

**½ Cent Discretionary Sales Tax (Fund 1311)** - Established with the adoption of the Small County Surtax approved on October 1, 2012, this fund was created to account for the revenue and related capital projects, such as the Jail Design and expansion. This funding replaced the Infrastructure Surtax that expired on January 1, 2013, which was pledged for the repayment of Capital Improvement Revenue Bonds, Series 2005. The debt service schedule of the bonds took this expiration into account and decreased accordingly. The intent of the Small County Surtax is to maintain and to improve the quality of life of the residents of Flagler County. The revenues and any interest accrued will be used for the purpose of paying cost that are associated with construction, reconstruction, or improvement of public facilities, including but not limited to public safety facilities, roads, bridges and storm water projects, beach restoration, recreational improvements, and general public infrastructure. This ½ cent Small County Surtax is to include operational expenses of any infrastructure and any other public purpose defined and authorized by Section 212.055 (3), Florida Statutes. The proceeds from the Small County Surtax are distributed to the County and its municipalities using the state prescribed default formula.

**Capital Improvement Revenue Bond (Fund 1312)** – Established during the fiscal year 2014-15 to account for a portion of the proceeds of the \$42,775,000 Capital Improvement & Refunding Revenue Bonds Series 2015 obligated to finance the construction of the Sheriff's Operation Center, Flagler County Jail Expansion, and other capital projects. The proceeds were transferred to this fund to be used for the construction of these projects.

**Dune Restoration Project (Fund 1314)** – Established during Fiscal Year 2017-18 to account for the loan proceeds (Taxable Special Assessment Revenue Note, Series 2018B) to cover cost of the restoration of emergency berm (dune) and partial engineered dune to mitigate against the loss of land and structures. The Flagler County Board of County Commissioners adopted Resolution 2017-68 to assess and collect non-ad valorem assessments associated with the costs of installing and financing an emergency protective berm along the beach. An emergency protective berm will help ensure the future viability of the parcels along the coastline belonging to Ocean Hammock Property Owners Association, Inc., Hammock Dunes Owners' Association Inc. and LRA Hammock Beach Ocean, LLC. The cost for the restoration of the Emergency berm will include final design and permit costs, dune sand and vegetative plantings, surveying, construction inspection and management, procurement and finance costs and engineer certifications plus all labor and equipment and all other costs associated with the dune construction and to pay the cost of issuance. This project will continue through May 2019.

**CPF –New Sheriff Ops Center (Fund 1315)** – Established to account for all funding and expenditures related to the New Sheriff Ops Center built beginning in Fiscal Year 2020-21.

**General Capital Projects (Fund 1316)** – Established in FY 2021-22 per the Capital Improvement Policy to account for major capital projects that do expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$50,000 or greater and a useful life of 5 years or more. Innovation Technology (IT) greater than \$10,000 are included in this fund.

**Marineland Acres District (Fund 1318)** - Collection of a Special Assessment was approved by the Board of County Commissioners beginning in FY 2016-17. The purpose of the District is to create and maintain a stormwater management system for the portion of the Hammock that lies between the south side of MalaCompra Canal and Washington Oaks State Park, and lying east of State Road A I A. The stormwater management system is intended to protect each owner's property in the event of potentially hazardous storms. The system is designed to minimize any hazards, minimize damage to property and protect the general public health of the area. This system will also better assure that stormwater runoff entering the Matanzas River/Intracoastal Waterway is environmentally less polluted than today's runoff. These activities and functions of the District will provide benefits to all property owners within the District. Properties within the Marineland Acres Drainage Basin District will be subject to an annual maximum assessment of \$600. The assessment is based on whether the property is developed or vacant. The initial recommended assessment for developed lots is \$435.00 for the first year. For vacant lots, the initial recommended assessment is \$220.00 for the first year. Each lot within the District will be subject to the assessment.

**2009 ESL (Environmentally Sensitive Lands) Capital Projects Fund (Fund 1319)** – Established during fiscal year 2008-09 to account for the net proceeds of the \$10,000,000 Limited Tax General Obligation Bonds, Series 2009. The net proceeds (after subtracting the estimated costs of issuance of \$51,000) of \$9,949,000 were deposited into this fund in September 2009 and used to fund the cost of acquiring the Bing's Landing Addition, Sweetbottom Plantation, and Bay Drive properties.

## Description of Funds and Accounts

**Capital Projects Fund Beach Renourishment (Fund 1320)** – This fund was created to account for the Army Corp Dune Restoration Project. Funding for this project is tied to the Fund 1221 debt service fund.

**Proprietary Fund Types** - Proprietary funds are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on the balance sheet, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for the Proprietary Fund Types report increases (revenues) and decreases (expenses) in total economic net worth. The County has five enterprise funds and one internal service fund as follows:

### Enterprise Funds

**Airport (Fund 1401)** – Created to account for the Flagler County Airport, a public use, General Aviation (GA) airport that is owned, operated and maintained under the direction of the Flagler County Board of County Commissioners. The Airport primarily serves corporate aviation and general aviation activity. There are no scheduled airlines providing service at the airport. The airport covers 1,257 acres with two lighted 5,000-foot-long runways with associated lighted taxiways and aprons. The airport also has a 3,000-foot water runway. According to the Federal Aviation Administration (FAA) data, the airport ranks as the 2nd busiest in Florida, and 4<sup>th</sup> in the country out of the 252 General Aviation airports participating in the Contract Tower program with a 176,000 takeoff and landings per year. The high amounts of air traffic led to the construction of an Air Traffic Control Tower, which went operational in October 2009. There are currently 80 aircraft based at the airport. Significant operating revenues are derived from the sale of fuel (both Avgas and Jet Fuel) as well as the rental of hangars, aircraft tie-downs and other building and land leases at the Airport. Capital Improvement Program (CIP) grants for airport operational and economic development projects are received from the FDOT and FAA and require varying percentage levels of local matching funds. The FAA provides entitlement grant funding for operational and safety related projects via the federal Airport Improvement Program (AIP). FDOT provides grant assistance for FAA, AIP and economic development projects.

**Landfill (Fund 1402)** – Established to account for the operation, closure and postclosure care costs of the Old Kings Road Landfill, the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old Kings Road Landfill, and the Bunnell Landfill, as well as the costs associated with the household hazardous waste collection center and the used oil collection center. The Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste, was opened in 1977 and closed in 1991. The Old Kings Road Construction and Demolition Debris C&D facility was opened in 1991 and closed in 2006. The Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture was opened in 1974 and closed in 1989. The County continues to operate the household hazardous waste collection center and the used oil collection center although there is currently no dedicated revenue source to pay for them. Please see the fund descriptions for the [Old Kings Road Landfill \(Fund 1145\)](#), the [Construction & Demolition Debris Landfill \(Fund 1146\)](#), and the [Bunnell Landfill \(Fund 1148\)](#), for a more complete discussion of closure and postclosure care cost funding. In addition, please note that these three special revenue funds are not separately stated for financial reporting purposes but rather they are consolidated into the sanitary landfill fund (Fund 1402).

**Residential Solid Waste Collection (Fund 1405)** – Created to account for residential solid waste collection services provided in the unincorporated areas of Flagler County. Actual solid waste collection services are performed by a contracted vendor. Prior to January 1, 2008, billing for these services was performed by County Staff. As part of the fiscal year 2008-09 budget adoption process, a non-ad valorem per parcel special assessment was added to the tax bills. These special assessments represent the most significant revenue source in this fund. Solid Waste services provided include collection of residential solid waste twice a week, collection of recyclable materials once a week, and collection of yard trash once a week.



## Description of Funds and Accounts

**Old Kings Road Landfill (Fund 1408)** – Created, pursuant to the provisions of Flagler County Resolution Number 96-54, to account for the funds placed in escrow for long-term maintenance (i.e., closure and post-closure care costs for up to thirty years after final closure) for the Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste. The Old Kings Road Landfill was opened in 1977 and closed in 1991. Since this landfill was closed prior to the implementation of regulations providing for the funding of closure and post-closure care costs, no revenue source existed to fund these costs. Consequently, this fund received initial funding during fiscal year 1995-96 from an interfund transfer in the amount of \$120,000 from the capital projects fund. Subsequently, during fiscal year 2000-01, additional funding was provided (totaling approximately \$750,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

**Construction & Demolition Debris Landfill (Fund 1409)** – Established to account for the funds placed in escrow for long-term maintenance (i.e., closure and post-closure care costs for up to thirty years after final closure) for the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old Kings Road Landfill. The Old Kings Road C&D facility was opened in 1991 and closed in 2006. Although as a C&D facility the requirements for the funding of closure and post-closure care costs are significantly different from those associated with a Class I Landfill, there was no specific revenue source collected during the years it was in operation to fund these costs. Consequently, during fiscal year 2000-01, significant funding was provided (totaling \$270,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

**Bunnell Landfill (Fund 1410)** – Created to account for the funds placed in escrow for long-term maintenance (i.e., closure and post-closure care costs for up to thirty years after final closure) for the Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture. The Bunnell Landfill was opened in 1974 and closed in 1989. Since this landfill was closed prior to the implementation of regulations providing for the funding of closure and post-closure care costs, no revenue source existed to fund these costs. Consequently, this fund received funding during fiscal year 2000-01 (totaling approximately \$570,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

### **Internal Service Fund**

**Health Insurance Fund (Fund 1501)** – Established to account for the amounts collected and the claims paid in connection with the self-insured health benefits coverage provided to employees of the Board of County Commissioners, as well as employees of the various constitutional officers. In addition to major medical coverage, the County also self-insures dental coverage. This fund also serves as a conduit for the payment of insurance premiums in the areas of vision insurance and life insurance.

**Risk Fund (Fund 1502)** – Established in FY 2023-24 this fund was created due to the rising cost of property insurance for county-owned facilities. The Board determined that buildings that had a replacement value of less than \$1,000,000 and or had not received any fundings for repair from FEMA would be self-insured by the County.

**Rolling Stock Replacement Fund (Fund 1503)** – Established in FY 2024-25 this fund was created to account for the replacement of rolling stock.



TENTATIVE BUDGET  
FY 2024-2025