

Flagler County



FY 2022-2023

TENTATIVE BUDGET

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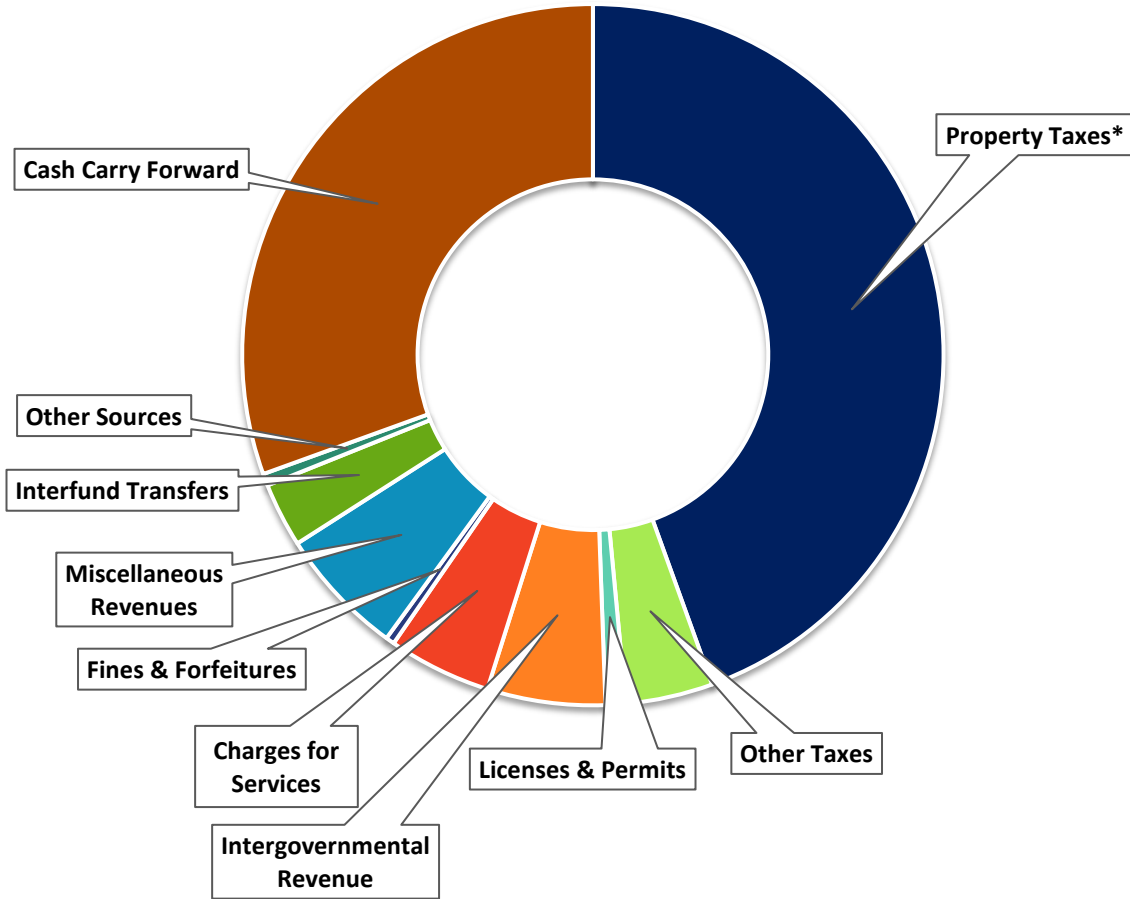
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Source of All Funds



Revenues	Amount	Percent
Property Taxes*	\$ 101,698,102	44.48%
Other Taxes	9,194,486	4.02%
Licenses & Permits	2,119,935	0.93%
Intergovernmental Revenue	12,433,851	5.44%
Charges for Services	10,862,961	4.75%
Fines & Forfeitures	912,975	0.40%
Miscellaneous Revenues	13,575,268	5.94%
Interfund Transfers	6,784,113	2.97%
Other Sources	1,256,479	0.55%
Cash Carry Forward	69,795,611	30.53%
Total Revenues	\$ 228,633,781	100.00%

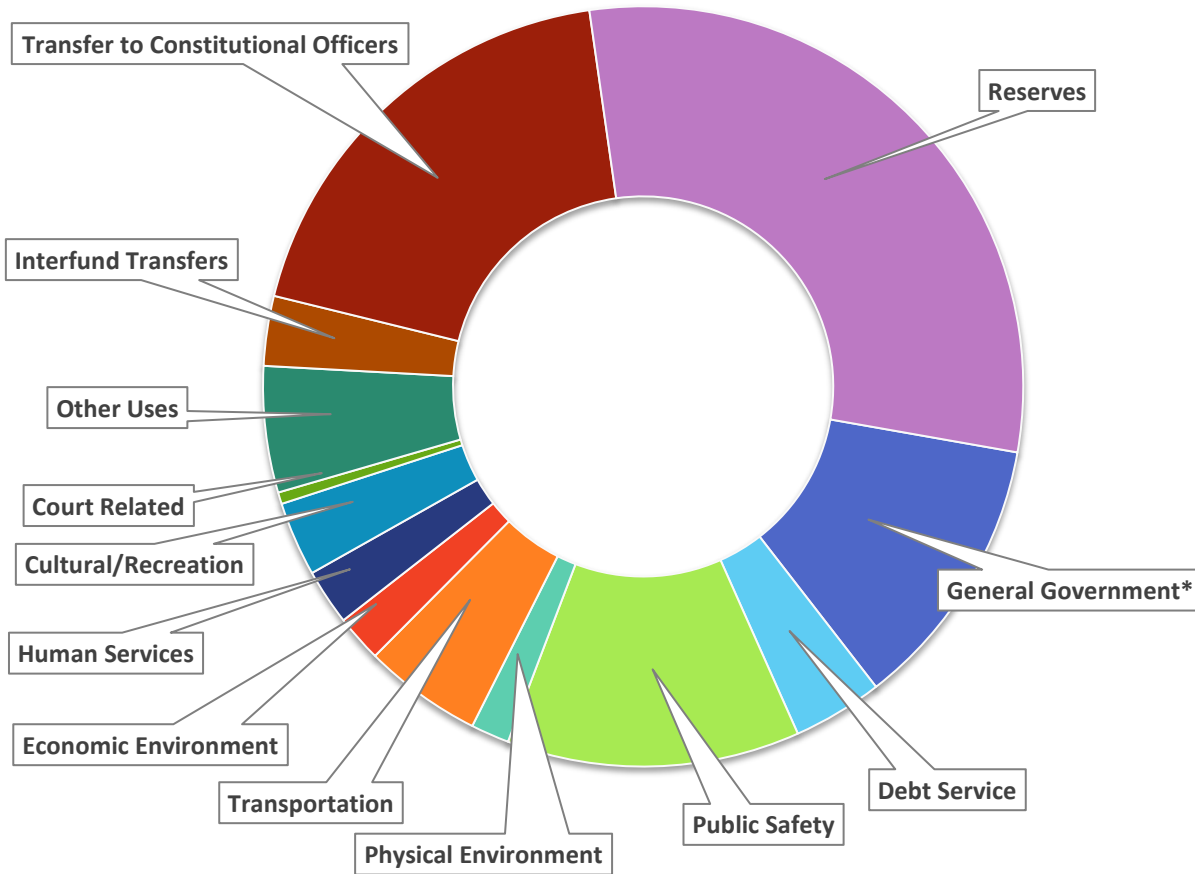
*Property Taxes budgeted at 95%

Total tentative revenues for fiscal year 2022-23 are \$228,633,781 which is an increase of \$17,539,336 from the Adopted fiscal year 2021-22 budget. The pie chart above details the sources of funds included in the Tentative fiscal year 2022-23 budget.

Flagler County is providing a Cash Carry Forward balance of \$69,795,611. Although the amount is 30.53% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	\$ 26,536,537	38.02%
Special Revenues Funds	27,500,439	39.40%
Debt Service Funds	6,371,614	9.13%
Capital Project Funds	4,242,403	6.08%
Enterprise Funds	2,616,667	3.75%
Internal Service Funds	2,527,951	3.62%
Total Cash Carry Forward	\$ 69,795,611	100.00%

Use of All Funds



Expenditures	Amount	Percent
General Government*	\$ 26,809,757	11.73%
Debt Service	8,746,660	3.83%
Public Safety	28,482,274	12.46%
Physical Environment	3,737,638	1.63%
Transportation	11,522,072	5.04%
Economic Environment	4,562,969	2.00%
Human Services	5,437,013	2.38%
Cultural/Recreation	7,238,392	3.17%
Court Related	1,136,209	0.50%
Other Uses	12,269,500	5.37%
Interfund Transfers	6,784,113	2.97%
Transfer to Constitutional Officers	43,227,411	18.91%
Reserves	68,679,773	30.04%
Total Expenditures	\$ 228,633,781	100.00%

* Includes \$3,700,000 as Tax Collector is a Fee Officer

The pie chart above is a summary of the uses of funds (as included in the Tentative fiscal year 2022-2023 budget) by major functional category. Detail of expenditures by department or fund is included within the budget document.

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

Reserves		
General Fund	\$ 27,286,585	39.73%
Special Revenues Funds	26,961,161	39.26%
Debt Service Funds	6,946,192	10.11%
Capital Project Funds	2,186,038	3.18%
Enterprise Funds	2,082,207	3.03%
Internal Service Funds	3,217,590	4.68%
Total Reserves	\$ 68,679,773	100.00%

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 001	General Fund				
	Revenues				
	Taxes	\$ 72,369,534	\$ 77,045,921	\$ 81,849,295	\$ 96,683,153
	Other Taxes	8,378	5,355	5,000	213,297
	Licenses & Permits	30,515	33,319	32,000	30,000
	Intergovernmental Revenue	5,334,080	5,608,320	4,185,887	3,561,055
	Charges for Services	5,778,292	4,631,007	3,494,553	4,310,000
	Fines & Forfeitures	100,004	91,456	41,000	40,500
	Miscellaneous Revenue	2,685,674	1,336,564	523,640	570,564
	Excess Fees	5,387,576	1,531,908	1,175,827	1,247,098
	Special Items	82,758	47,720	0	0
	Cash Carry Forward	0	0	31,939,167	26,536,537
	Total Revenues	\$ 91,776,811	\$ 90,331,570	\$ 123,246,369	\$ 133,192,204
	Expenditures				
	General Government*	16,695,374	18,470,407	21,468,218	24,513,410
	Public Safety	15,337,818	16,281,119	15,212,298	18,424,504
	Physical Environment	237,973	264,728	392,087	401,190
	Transportation	2,818,402	3,200,114	3,137,183	3,693,726
	Debt Service	454,643	1,041,536	85,000	85,000
	Economic Environment	374,095	277,021	333,230	375,057
	Human Services	4,349,116	4,405,193	5,067,506	5,356,460
	Culture/Recreation	4,077,330	4,115,449	4,513,421	6,346,275
	Transfer to Constitutional Officers**	31,656,521	33,521,422	35,056,299	40,227,411
	Court Related	339,574	339,248	378,415	391,373
	Interfund Transfers**	2,074,050	2,812,422	12,652,799	6,061,213
	Non-Operating	0	0	30,000	30,000
	Reserves	0	0	24,919,913	27,286,585
	Total Expenditures	\$ 78,414,896	\$ 84,728,659	\$ 123,246,369	\$ 133,192,204

* Includes Tax Collector as they are a Fee Officer

** Activity Code Changed in FY 19-20

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 102	<u>County Transportation Trust</u>				
	Revenues				
	Other Taxes	898,650	1,076,517	1,038,636	1,038,636
	Intergovernmental Revenue	897,355	1,877,805	1,975,487	1,975,487
	Charges for Services	554,483	556,823	350,000	177,000
	Miscellaneous Revenue	74,107	7,242	6,000	5,000
	Cash Carry Forward	0	0	2,914,117	3,046,414
	Total Revenues	\$ 2,424,595	\$ 3,518,387	\$ 6,284,240	\$ 6,242,537
	Expenditures				
	Transportation	2,537,115	2,601,791	4,112,253	4,202,144
	Interfund Transfer	0	83,587	0	0
	Reserves	0	0	2,171,987	2,040,393
	Total Expenditures	\$ 2,537,115	\$ 2,685,378	\$ 6,284,240	\$ 6,242,537
Fund 105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	17,483	19,315	18,000	20,625
	Miscellaneous Revenue	99	24	0	25
	Interfund Transfers	19,140	29,324	27,074	24,424
	Total Revenues	\$ 36,722	\$ 48,663	\$ 45,074	\$ 45,074
	Expenditures				
	Human Services	45,069	45,071	45,074	45,074
	Interfund Transfer	0	3,591	0	0
	Total Expenditures	\$ 45,069	\$ 45,071	\$ 45,074	\$ 45,074
Fund 106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	8,227	60,207	6,000	31,000
	Miscellaneous Revenue	147	42	30	150
	Cash Carry Forward	0	0	10,847	50,766
	Total Revenues	\$ 8,374	\$ 60,249	\$ 16,877	\$ 81,916
	Expenditures				
	Public Safety	36,066	21,519	16,877	81,916
	Total Expenditures	\$ 36,066	\$ 21,519	\$ 16,877	\$ 81,916

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	17,483	19,367	18,500	19,500
	Miscellaneous Revenue	767	16	0	20
	Total Revenues	\$ 18,250	\$ 19,383	\$ 18,500	\$ 19,520
	Expenditures				
	Interfund Transfers	9,003	4,709	0	0
	Court Related	9,270	14,740	18,500	19,520
	Total Expenditures	\$ 18,273	\$ 19,449	\$ 18,500	\$ 19,520
Fund 108	<u>Court Facilities</u>				
	Revenues				
	Intergovernmental Revenue	156,575	0	0	0
	Fines & Forfeitures	168,816	173,447	168,000	171,600
	Miscellaneous Revenue	594	86	20	75
	Total Revenues	\$ 325,985	\$ 173,533	\$ 168,020	\$ 171,675
	Expenditures				
	General Government Services	207,861	0	0	0
	Court Related	242,100	134,636	139,100	112,400
	Reserves	0	0	28,920	59,275
	Total Expenditures	\$ 449,961	\$ 134,636	\$ 168,020	\$ 171,675

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	475,398	721,701	550,000	800,000
	Miscellaneous Revenue	41,686	5,078	4,000	1,500
	Excess Fees	4,036	4,968	0	0
	Cash Carry Forward	0	0	2,369,502	3,720,279
	Total Revenues	\$ 521,120	\$ 731,747	\$ 2,923,502	\$ 4,521,779
	Expenditures				
	Culture/Recreation	18,871	112,800	201,020	52,470
	Interfund Transfers	65,651	427,115	0	0
	Reserves	0	0	2,722,482	4,469,309
	Total Expenditures	\$ 84,522	\$ 539,915	\$ 2,923,502	\$ 4,521,779
Fund 110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	1,426,195	2,165,103	1,650,000	2,400,000
	Intergovernmental Revenue	2,147	0	0	0
	Miscellaneous Revenue	18,236	20,976	3,000	2,500
	Excess Fees	12,109	14,903	0	0
	Cash Carry Forward	0	0	1,551,447	2,667,357
	Total Revenues	\$ 1,458,687	\$ 2,200,982	\$ 3,204,447	\$ 5,069,857
	Expenditures				
	Economic Environment	1,256,060	1,522,715	1,877,944	2,096,972
	Reserves	0	0	1,326,503	2,972,885
	Total Expenditures	\$ 1,256,060	\$ 1,522,715	\$ 3,204,447	\$ 5,069,857
Fund 111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	475,398	721,701	550,000	800,000
	Intergovernmental Revenue	669,617	6,730	0	0
	Miscellaneous Revenue	450,955	5,294	3,000	1,000
	Excess Fees	4,036	4,968	0	0
	Cash Carry Forward	0	0	1,040,711	830,568
	Total Revenues	\$ 1,600,006	\$ 738,693	\$ 1,593,711	\$ 1,631,568
	Expenditures				
	Physical Environment	1,576,891	281,115	306,400	24,000
	Interfund Transfers	0	4,761,732	660,524	704,330
	Reserves	0	0	626,787	903,238
	Total Expenditures	\$ 1,576,891	\$ 5,042,847	\$ 1,593,711	\$ 1,631,568

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Intergovernmental Revenue	5,207,783	138,099	322,500	0
	Miscellaneous Revenue	58,151	8,005	6,000	105,565
	Cash Carry Forward	0	0	3,486,011	104,250
	Total Revenues	\$ 5,265,934	\$ 146,104	\$ 3,814,511	\$ 209,815
	Expenditures				
	Transportation	4,937,818	1,871,271	370,500	3,000
	Reserves	0	0	3,444,011	206,815
	Total Expenditures	\$ 4,937,818	\$ 1,871,271	\$ 3,814,511	\$ 209,815
Fund 117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Miscellaneous Revenue	2,027	225	400	50
	Cash Carry Forward	0	0	137,505	134,497
	Total Revenues	\$ 2,027	\$ 225	\$ 137,905	\$ 134,547
	Expenditures				
	Physical Environment	465	583	650	625
	Reserves	0	0	137,255	133,922
	Total Expenditures	\$ 465	\$ 583	\$ 137,905	\$ 134,547
Fund 119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,112,112	1,184,823	1,274,165	1,505,087
	Miscellaneous Revenue	38,883	6,388	4,000	1,500
	Cash Carry Forward	0	0	4,064,373	5,370,085
	Total Revenues	\$ 1,150,995	\$ 1,191,211	\$ 5,342,538	\$ 6,876,672
	Expenditures				
	Physical Environment	177,781	1,564	1,200	26,450
	Reserves	0	0	5,341,338	6,850,222
	Total Expenditures	\$ 177,781	\$ 1,564	\$ 5,342,538	\$ 6,876,672
Fund 120	<u>Utility Regulatory Authority</u>				
	Revenues				
	Miscellaneous Revenue	125	54	50	50
	Cash Carry Forward	0	0	22,159	22,218
	Total Revenues	\$ 125	\$ 54	\$ 22,209	\$ 22,268
	Expenditures				
	Reserves	0	0	22,209	22,268
	Total Expenditures	\$ 0	\$ 0	\$ 22,209	\$ 22,268

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 127	<u>North Malacompra Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	35,167	35,100	32,300	35,000
	Miscellaneous Revenue	1,876	847	200	60
	Excess Fees	217	161	200	160
	Cash Carry Forward	0	0	171,939	205,393
	Total Revenues	\$ 37,260	\$ 36,108	\$ 204,639	\$ 240,613
	Expenditures				
	Physical Environment	3,201	3,187	3,550	3,460
	Reserves	0	0	201,089	237,153
	Total Expenditures	\$ 3,201	\$ 3,187	\$ 204,639	\$ 240,613
Fund 128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	0	323,979	1,617,074	1,621,071
	Miscellaneous Revenue	0	28	0	0
	Interfund Transfer	0	16,042	36,439	22,483
	Total Revenues	\$ 0	\$ 340,049	\$ 1,653,513	\$ 1,643,554
	Expenditures				
	Public Safety	0	337,306	1,289,128	1,418,773
	Transportation	0	0	364,385	224,781
	Culture/Recreation	0	11,848	0	0
	Total Expenditures	\$ 0	\$ 349,154	\$ 1,653,513	\$ 1,643,554
Fund 130	<u>Transportation Impact Fee East - Old</u>				
	Revenues				
	Miscellaneous Revenue	38,413	4,004	10,000	3,800
	Cash Carry Forward	0	0	2,671,084	2,350,532
	Total Revenues	\$ 38,413	\$ 4,004	\$ 2,681,084	\$ 2,354,332
	Expenditures				
	Transportation	325,342	99,098	2,100	2,100
	Reserves	0	0	2,678,984	2,352,232
	Total Expenditures	\$ 325,342	\$ 99,098	\$ 2,681,084	\$ 2,354,332
Fund 131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	2,016	232	1,500	200
	Cash Carry Forward	0	0	140,177	98,592
	Total Revenues	\$ 2,016	\$ 232	\$ 141,677	\$ 98,792
	Expenditures				
	Transportation	106	58	250	250
	Reserves	0	0	141,427	98,542
	Total Expenditures	\$ 106	\$ 58	\$ 141,677	\$ 98,792

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Miscellaneous Revenue	73,533	115,664	42,500	90,100
	Cash Carry Forward	0	0	155,566	261,604
	Total Revenues	\$ 73,533	\$ 115,664	\$ 198,066	\$ 351,704
	Expenditures				
	Culture/Recreation	118	19,471	155,150	300,150
	Reserves	0	0	42,916	51,554
	Total Expenditures	\$ 118	\$ 19,471	\$ 198,066	\$ 351,704
Fund 133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Miscellaneous Revenue	401	50	200	100
	Cash Carry Forward	0	0	29,311	29,222
	Total Revenues	\$ 401	\$ 50	\$ 29,511	\$ 29,322
	Expenditures				
	Culture/Recreation	44	39	100	29,322
	Reserves	0	0	29,411	0
	Total Expenditures	\$ 44	\$ 39	\$ 29,511	\$ 29,322
Fund 134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Miscellaneous Revenue	13,832	15,091	12,250	17,250
	Cash Carry Forward	0	0	135,224	154,804
	Total Revenues	\$ 13,832	\$ 15,091	\$ 147,474	\$ 172,054
	Expenditures				
	Culture/Recreation	87	61	150	150
	Reserves	0	0	147,324	171,904
	Total Expenditures	\$ 87	\$ 61	\$ 147,474	\$ 172,054
Fund 135	<u>Parks Impact Fee Zone 4</u>				
	Revenues				
	Miscellaneous Revenue	18,978	31,583	15,550	25,300
	Cash Carry Forward	0	0	61,000	102,143
	Total Revenues	\$ 18,978	\$ 31,583	\$ 76,550	\$ 127,443
	Expenditures				
	Culture/Recreation	94,842	51	100	125,125
	Reserves	0	0	76,450	2,318
	Total Expenditures	\$ 94,842	\$ 51	\$ 76,550	\$ 127,443

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 137	<u>Transportation Impact Fee East - New</u>				
	Revenues				
	Miscellaneous Revenue	12,495	1,394	2,000	1,300
	Cash Carry Forward	0	0	850,612	851,168
	Total Revenues	\$ 12,495	\$ 1,394	\$ 852,612	\$ 852,468
	Expenditures				
	Transportation	505	238	900	550
	Reserves	0	0	851,712	851,918
	Total Expenditures	\$ 505	\$ 238	\$ 852,612	\$ 852,468
Fund 141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	937	319	300	250
	Cash Carry Forward	0	0	181,935	169,606
	Total Revenues	\$ 937	\$ 319	\$ 182,235	\$ 169,856
	Expenditures				
	Economic Environment	34,601	12,806	182,235	169,856
	Total Expenditures	\$ 34,601	\$ 12,806	\$ 182,235	\$ 169,856
Fund 143	<u>SHIP</u>				
	Revenues				
	Intergovernmental Revenue	349,194	719,373	766,144	1,156,435
	Miscellaneous Revenue	63,213	220,962	32,500	77,500
	Interfund Transfer	58,508	68,232	0	0
	Cash Carry Forward	0	0	298,197	636,631
	Total Revenues	\$ 470,915	\$ 1,008,567	\$ 1,096,841	\$ 1,870,566
	Expenditures				
	Economic Environment	464,952	759,917	1,096,841	1,870,566
	Total Expenditures	\$ 464,952	\$ 759,917	\$ 1,096,841	\$ 1,870,566
Fund 145	<u>Old Kings Road Landfill</u>				
	Revenues				
	Intergovernmental Revenue	19,600	0	0	0
	Miscellaneous Revenue	3,052	593	750	750
	Cash Carry Forward	0	0	486,000	445,774
	Total Revenues	\$ 22,652	\$ 593	\$ 486,750	\$ 446,524
	Expenditures				
	Physical Environment	19,600	20,389	50,050	87,043
	Reserves	0	0	436,700	359,481
	Total Expenditures	\$ 19,600	\$ 20,389	\$ 486,750	\$ 446,524

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 146	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Intergovernmental Revenue	21,600	0	0	0
	Miscellaneous Revenue	6,297	1,084	1,200	1,200
	Cash Carry Forward	0	0	975,850	932,045
	Total Revenues	\$ 27,897	\$ 1,084	\$ 977,050	\$ 933,245
	Expenditures				
	Physical Environment	21,600	22,439	50,100	77,093
	Reserves	0	0	926,950	856,152
	Total Expenditures	\$ 21,600	\$ 22,439	\$ 977,050	\$ 933,245
Fund 148	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	1,652	361	400	400
	Cash Carry Forward	0	0	266,874	267,285
	Total Revenues	\$ 1,652	\$ 361	\$ 267,274	\$ 267,685
	Expenditures				
	Reserves	0	0	267,274	267,685
	Total Expenditures	\$ 0	\$ 0	\$ 267,274	\$ 267,685
Fund 152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Miscellaneous Revenue	0	29,550	0	0
	Cash Carry Forward	0	0	20,968	50,518
	Total Revenues	\$ 0	\$ 29,550	\$ 20,968	\$ 50,518
	Expenditures				
	Economic Environment	0	0	20,968	50,518
	Total Expenditures	\$ 0	\$ 0	\$ 20,968	\$ 50,518
Fund 153	<u>CDBG-Urban Development</u>				
	Revenues				
	Interfund Transfer	42,000	0	0	0
	Total Revenues	\$ 42,000	\$ 0	\$ 0	\$ 0
	Expenditures				
	Economic Environment	0	0	0	0
	Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Licenses and Permits	5,397	5,350	5,220	5,400
	Miscellaneous Revenue	206	103	30	25
	Excess Fees	31	25	0	0
	Cash Carry Forward	0	0	43,815	48,822
	Total Revenues	\$ 5,634	\$ 5,478	\$ 49,065	\$ 54,247
	Expenditures				
	General Government	167	166	250	325
	Transportation	45	332	48,815	53,922
	Total Expenditures	\$ 212	\$ 498	\$ 49,065	\$ 54,247
Fund 177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,343	1,340	1,282	1,300
	Miscellaneous Revenue	115	52	20	20
	Excess Fees	5	6	10	6
	Cash Carry Forward	0	0	26,865	27,783
	Total Revenues	\$ 1,463	\$ 1,398	\$ 28,177	\$ 29,109
	Expenditures				
	Human Services	276	289	28,177	29,109
	Total Expenditures	\$ 276	\$ 289	\$ 28,177	\$ 29,109
Fund 178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,436	2,436	2,280	2,400
	Intergovernmental Revenue	0	204	0	0
	Miscellaneous Revenue	224	101	60	60
	Excess Fees	16	11	15	15
	Cash Carry Forward	0	0	41,809	40,316
	Total Revenues	\$ 2,676	\$ 2,752	\$ 44,164	\$ 42,791
	Expenditures				
	Human Services	310	519	6,400	6,370
	Reserves	0	0	37,764	36,421
	Total Expenditures	\$ 310	\$ 519	\$ 44,164	\$ 42,791

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	62,200	108,135	60,000	90,000
	Intergovernmental Revenue	100,841	177,854	74,000	60,000
	Charges for Services	311,744	447,768	302,500	485,500
	Fines & Forfeitures	35	5	0	0
	Miscellaneous Revenue	31,666	17,049	16,500	12,500
	Cash Carry Forward	0	0	937,956	1,040,214
	Total Revenues	\$ 506,486	\$ 750,811	\$ 1,390,956	\$ 1,688,214
	Expenditures				
	General Government	413,608	452,694	607,744	834,741
	Public Safety	51,849	68,061	106,079	109,571
	Physical Environment	0	50,000	0	0
	Interfund Transfer	0	31,361	0	0
	Reserves	0	0	677,133	743,902
	Total Expenditures	\$ 465,457	\$ 602,116	\$ 1,390,956	\$ 1,688,214
Fund 181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	865,971	1,512,769	1,016,000	1,474,500
	Intergovernmental Revenue	488	0	0	0
	Charges for Services	2,371	2,370	2,000	2,000
	Fines & Forfeitures	2,957	3,214	1,000	2,000
	Miscellaneous Revenue	22,470	8,871	31,500	2,300
	Cash Carry Forward	0	0	1,008,361	1,193,295
	Total Revenues	\$ 894,257	\$ 1,527,224	\$ 2,058,861	\$ 2,674,095
	Expenditures				
	Public Safety	1,268,954	1,267,969	1,840,377	1,792,329
	Reserves	0	0	218,484	881,766
	Total Expenditures	\$ 1,268,954	\$ 1,267,969	\$ 2,058,861	\$ 2,674,095

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 182	<u>Public Safety Communication Network</u>				
	Revenues				
	Intergovernmental Revenue	476,961	0	0	0
	Charges for Services	2,043,762	562,797	577,016	596,292
	Fines & Forfeitures	0	0	50,000	50,000
	Miscellaneous Revenue	33,672	4,689	3,000	5,500
	Interfund Transfer	360,208	350,000	700,000	2,000,000
	Other Sources	28,000	0	0	0
	Cash Carry Forward	0	0	630,101	1,445,463
	Total Revenues	\$ 2,942,603	\$ 917,486	\$ 1,960,117	\$ 4,097,255
	Expenditures				
	Public Safety	2,789,335	2,619,515	1,879,163	2,730,733
	Reserves	0	0	80,954	1,366,522
	Total Expenditures	\$ 2,789,335	\$ 2,619,515	\$ 1,960,117	\$ 4,097,255
Fund 184	<u>Disaster Relief</u>				
	Revenues				
	Intergovernmental Revenue	1,576,898	640,805	0	0
	Miscellaneous Revenue	1,066	1,218	0	0
	Interfund Revenue	1,500,000	0	0	0
	Total Revenues	\$ 3,077,964	\$ 642,023	\$ 0	\$ 0
	Expenditures				
	Public Safety	1,896,531	1,033,475	0	0
	Total Expenditures	\$ 1,896,531	\$ 1,033,475	\$ 0	\$ 0
Fund 185	<u>Federal Relief</u>				
	Revenues				
	Intergovernmental Revenue	13,375,654	8,227,141	0	0
	Total Revenues	\$ 13,375,654	\$ 8,227,141	\$ 0	\$ 0
	Expenditures				
	Public Safety	13,375,653	6,711,959	0	0
	Physical Environment	0	1,500,000	0	0
	Human Services	0	15,182	0	0
	Total Expenditures	\$ 13,375,653	\$ 8,227,141	\$ 0	\$ 0
Fund 187	<u>Capital Preservation</u>				
	Revenues				
	Interfund Transfer	0	0	735,000	1,155,500
	Total Revenues	\$ 0	\$ 0	\$ 735,000	\$ 1,155,500
	Expenditures				
	General Government	0	0	735,000	1,155,500
	Total Expenditures	\$ 0	\$ 0	\$ 735,000	\$ 1,155,500

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	10,133	11,243	10,000	10,500
	Miscellaneous Revenue	63	58	0	100
	Cash Carry Forward	0	0	19,206	40,135
	Total Revenues	\$ 10,196	\$ 11,301	\$ 29,206	\$ 50,735
	Expenditures				
	Reserves	0	0	29,206	50,735
	Total Expenditures	\$ 0	\$ 0	\$ 29,206	\$ 50,735
Fund 193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	2,760	7,819	2,700	6,000
	Miscellaneous Revenue	56	36	15	50
	Cash Carry Forward	0	0	14,307	25,332
	Total Revenues	\$ 2,816	\$ 7,855	\$ 17,022	\$ 31,382
	Expenditures				
	Court Related	0	0	50	0
	Reserves	0	0	16,972	31,382
	Total Expenditures	\$ 0	\$ 0	\$ 17,022	\$ 31,382
Fund 194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	333,184	475,582	400,000	475,000
	Miscellaneous Revenue	12,946	1,432	2,000	1,200
	Cash Carry Forward	0	0	836,131	412,431
	Total Revenues	\$ 346,130	\$ 477,014	\$ 1,238,131	\$ 888,631
	Expenditures				
	Court Related	187,554	709,021	517,496	358,716
	Reserves	0	0	720,635	529,915
	Total Expenditures	\$ 187,554	\$ 709,021	\$ 1,238,131	\$ 888,631
Fund 195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	17,483	19,333	17,100	18,600
	Miscellaneous Revenue	36	38	20	20
	Total Revenues	\$ 17,519	\$ 19,371	\$ 17,120	\$ 18,620
	Expenditures				
	Court Related	0	0	30	50
	Interfund Transfers	17,523	19,361	17,090	18,570
	Total Expenditures	\$ 17,523	\$ 19,361	\$ 17,120	\$ 18,620

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 196	<u>Crime Prevention Fund</u>				
	Revenues				
	Fines & Forfeitures	27,844	30,223	28,500	29,800
	Miscellaneous Revenue	1,202	210	100	110
	Cash Carry Forward	0	0	139,053	121,165
	Total Revenues	\$ 29,046	\$ 30,433	\$ 167,653	\$ 151,075
	Expenditures				
	Public Safety	111	57	48,140	200
	Reserves	0	0	119,513	150,875
	Total Expenditures	\$ 111	\$ 57	\$ 167,653	\$ 151,075
Fund 197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	17,478	19,361	18,000	18,800
	Miscellaneous Revenue	903	106	100	75
	Interfund Transfers	94,233	130,464	77,090	152,323
	Cash Carry Forward	0	0	137,681	0
	Total Revenues	\$ 112,614	\$ 149,931	\$ 232,871	\$ 171,198
	Expenditures				
	Court Related	115,217	147,011	154,807	171,198
	Reserves	0	0	78,064	0
	Total Expenditures	\$ 115,217	\$ 147,011	\$ 232,871	\$ 171,198
Fund 198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	18,618	19,663	18,550	19,050
	Miscellaneous Revenue	370	81	80	50
	Interfund Transfers	26,487	0	50,494	46,645
	Cash Carry Forward	0	0	8,582	17,207
	Total Revenues	\$ 45,475	\$ 19,744	\$ 77,706	\$ 82,952
	Expenditures				
	Court Related	36,683	61,333	77,706	82,952
	Total Expenditures	\$ 36,683	\$ 61,333	\$ 77,706	\$ 82,952

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	1,825,164	1,942,857	2,089,630	2,004,775
	Miscellaneous Revenue	17,871	2,118	1,000	500
	Cash Carry Forward	0	0	765,527	1,093,609
	Total Revenues	\$ 1,843,035	\$ 1,944,975	\$ 2,856,157	\$ 3,098,884
	Expenditures				
	Debt Service	1,793,467	1,795,706	1,793,315	1,795,065
	Reserves	0	0	1,062,842	1,303,819
	Total Expenditures	\$ 1,793,467	\$ 1,795,706	\$ 2,856,157	\$ 3,098,884
Fund 212	<u>Bond - Capital Improvement Referendum</u>				
	Revenues				
	Other Taxes	197,530	206,374	208,297	0
	Intergovernmental Revenue	2,698,975	3,274,860	3,514,803	3,514,803
	Miscellaneous Revenue	10,936	3,030	1,000	1,000
	Cash Carry Forward	0	0	3,327,805	4,007,086
	Total Revenues	\$ 2,907,441	\$ 3,484,264	\$ 7,051,905	\$ 7,522,889
	Expenditures				
	Debt Service	2,947,352	2,952,311	3,492,555	3,489,055
	Reserves	0	0	3,559,350	4,033,834
	Total Expenditures	\$ 2,947,352	\$ 2,952,311	\$ 7,051,905	\$ 7,522,889
Fund 213	<u>Bond - Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	262,379	163,647	98,835	98,835
	Miscellaneous Revenue	485	151	0	0
	Total Revenues	\$ 262,864	\$ 163,798	\$ 98,835	\$ 98,835
	Expenditures				
	Debt Service	206,481	234,297	86,925	86,870
	Reserves	0	0	11,910	11,965
	Total Expenditures	\$ 206,481	\$ 234,297	\$ 98,835	\$ 98,835
Fund 214	<u>Bond - Taxable Spec Assessment Rev S18B</u>				
	Revenues				
	Licenses and Permits	707,968	705,160	0	0
	Miscellaneous Revenues	3,550	491	150	0
	Interfund Transfer	0	0	660,524	704,330
	Cash Carry Forward	0	0	43,500	0
	Total Revenues	\$ 711,518	\$ 705,651	\$ 704,174	\$ 704,330
	Expenditures				
	Debt Service	704,841	703,886	704,174	704,330
	Total Expenditures	\$ 704,841	\$ 703,886	\$ 704,174	\$ 704,330

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Miscellaneous Revenue	0	11	0	0
	Interfund Transfer	0	10,000	323,792	1,405,908
	Cash Carry Forward	0	0	0	8,722
	Total Revenues	\$ 0	\$ 10,011	\$ 323,792	\$ 1,414,630
	Expenditures				
	Debt Service	0	1,309	323,792	1,414,630
	Total Expenditures	\$ 0	\$ 1,309	\$ 323,792	\$ 1,414,630
Fund 219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,112,896	1,184,698	1,274,165	1,505,087
	Miscellaneous Revenue	23,659	2,537	3,500	1,000
	Cash Carry Forward	0	0	1,329,733	1,262,197
	Total Revenues	\$ 1,136,555	\$ 1,187,235	\$ 2,607,398	\$ 2,768,284
	Expenditures				
	Debt Service	1,163,443	1,173,765	1,163,060	1,171,710
	Reserves	0	0	1,444,338	1,596,574
	Total Expenditures	\$ 1,163,443	\$ 1,173,765	\$ 2,607,398	\$ 2,768,284
Fund 220	<u>Bond TDT Revenue Series 2017</u>				
	Revenues				
	Miscellaneous Revenue	0	151	0	0
	Interfund Transfer	0	4,761,732	0	0
	Total Revenues	\$ 0	\$ 151	\$ 0	\$ 0
	Expenditures				
	Debt Service	0	4,761,661	0	0
	Total Expenditures	\$ 0	\$ 4,761,661	\$ 0	\$ 0
Fund 221	<u>Bond Grant Anticipated Note S2020</u>				
	Revenues				
	Intergovernmental Revenue	0	464,461	0	0
	Miscellaneous Revenue	0	644	0	0
	Interfund Transfers	65,651	427,115	0	0
	Cash Carry Forward	0	0	400,000	0
	Total Revenues	\$ 65,651	\$ 892,220	\$ 400,000	\$ 0
	Expenditures				
	Debt Service	6,194	19,931	400,000	0
	Total Expenditures	\$ 6,194	\$ 19,931	\$ 400,000	\$ 0

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 302	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	649,645	638,530	535,000	545,000
	Charges for Services	100	200	0	300
	Miscellaneous Revenue	6,741	32,906	1,000	1,000
	Cash Carry Forward	0	0	512,321	324,148
	Total Revenues	\$ 656,486	\$ 671,636	\$ 1,048,321	\$ 870,448
	Expenditures				
	Public Safety	760,799	605,649	1,048,321	870,448
	Total Expenditures	\$ 760,799	\$ 605,649	\$ 1,048,321	\$ 870,448
Fund 307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	6,058	683	1,200	1,200
	Cash Carry Forward	0	0	415,152	415,519
	Total Revenues	\$ 6,058	\$ 683	\$ 416,352	\$ 416,719
	Expenditures				
	Culture/Recreation	295	217	700	150,700
	Reserves	0	0	415,652	266,019
	Total Expenditures	\$ 295	\$ 217	\$ 416,352	\$ 416,719
Fund 308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	11,823	1,327	4,000	4,000
	Cash Carry Forward	0	0	804,842	778,491
	Total Revenues	\$ 11,823	\$ 1,327	\$ 808,842	\$ 782,491
	Expenditures				
	Culture/Recreation	1,417	1,231	4,700	229,700
	Reserves	0	0	804,142	552,791
	Total Expenditures	\$ 1,417	\$ 1,231	\$ 808,842	\$ 782,491

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	2,907,250	3,608,428	3,483,940	3,750,000
	Intergovernmental Revenue	2,938	0	0	0
	Miscellaneous Revenue	44,740	54,805	30,000	10,000
	Cash Carry Forward	0	0	1,671,523	1,360,884
	Total Revenues	\$ 2,954,928	\$ 3,663,233	\$ 5,185,463	\$ 5,120,884
	Expenditures				
	General Government	90,480	547,485	2,800	2,800
	Public Safety	231,925	7,780	2,800	1,902,800
	Physical Environment	1,641	0	0	0
	Culture/Recreation	0	78,024	0	0
	Transfer to Constitutional Officers	3,000,000	3,000,000	3,000,000	3,000,000
	Reserves	0	0	2,179,863	215,284
	Total Expenditures	\$ 3,324,046	\$ 3,633,289	\$ 5,185,463	\$ 5,120,884
Fund 312	<u>2015 Capital Improvements Bond</u>				
	Revenues				
	Miscellaneous Revenue	12,151	749	0	0
	Total Revenues	\$ 12,151	\$ 749	\$ 0	\$ 0
	Expenditures				
	General Government	551	245	0	0
	Public Safety	0	774,809	0	0
	Total Expenditures	\$ 551	\$ 775,054	\$ 0	\$ 0
Fund 314	<u>CPF - Taxable Special Assessment Revenue Series 2018B</u>				
	Revenues				
	Miscellaneous Revenue	3,288	107	0	0
	Cash Carry Forward	0	0	65,000	0
	Total Revenues	\$ 3,288	\$ 107	\$ 65,000	\$ 0
	Expenditures				
	Debt Service		0		
	Physical Environment	359	119	65,000	0
	Total Expenditures	\$ 359	\$ 119	\$ 65,000	\$ 0
Fund 315	<u>CPF - New Sheriff Op Center</u>				
	Revenues				
	Miscellaneous Revenue	0	5,591	0	0
	Other Sources	0	12,250,000	0	0
	Cash Carry Forward	0	0	3,000,000	501,000
	Total Revenues	\$ 0	\$ 12,255,591	\$ 3,000,000	\$ 501,000
	Expenditures				
	Public Safety	0	1,819,866	3,000,000	501,000
	Total Expenditures	\$ 0	\$ 1,819,866	\$ 3,000,000	\$ 501,000

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 316	<u>General Capital Projects</u>				
	Revenues				
	Interfund Transfer	0	0	10,720,000	844,500
	Total Revenues	\$ 0	\$ 0	\$ 10,720,000	\$ 844,500
	Expenditures				
	General Government	0	0	50,000	194,500
	Public Safety	0	0	4,350,000	650,000
	Culture/Recreation	0	0	6,320,000	0
	Total Expenditures	\$ 0	\$ 0	\$ 10,720,000	\$ 844,500
Fund 318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	120,458	121,731	120,000	121,000
	Intergovernmental Revenue	0	2,160,693	0	0
	Miscellaneous Revenue	6,035	837	0	0
	Excess Fees	682	559	0	0
	Cash Carry Forward	0	0	0	400,657
	Total Revenues	\$ 127,175	\$ 2,283,820	\$ 120,000	\$ 521,657
	Expenditures				
	General Government	2,409	2,435	3,000	2,500
	Transportation	31,703	2,338,592	105,000	104,065
	Reserves	0	0	12,000	415,092
	Total Expenditures	\$ 34,112	\$ 2,341,027	\$ 120,000	\$ 521,657
Fund 319	<u>2008 ESL Referendum</u>				
	Revenues				
	Intergovernmental Revenue	428,735	0	0	0
	Miscellaneous Revenue	15,830	1,635	1,200	1,500
	Cash Carry Forward	0	0	746,722	739,852
	Total Revenues	\$ 444,565	\$ 1,635	\$ 747,922	\$ 741,352
	Expenditures				
	General Government	0	0	0	0
	Physical Environment	432	432	0	0
	Culture/Recreation	429,584	3,973	1,200	4,500
	Reserves	0	0	746,722	736,852
	Total Expenditures	\$ 430,016	\$ 4,405	\$ 747,922	\$ 741,352

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Miscellaneous Revenue	13	183	0	20
	Other Sources	50,100	507,500	0	0
	Cash Carry Forward	0	0	0	46,000
	Total Revenues	\$ 50,113	\$ 507,683	\$ 0	\$ 46,020
	Expenditures				
	Physical Environment	34,397	476,738	0	46,020
	Total Expenditures	\$ 34,397	\$ 476,738	\$ 0	\$ 46,020
Fund 401	<u>Airport</u>				
	Revenues				
	Licenses & Permits	0	0	500	1,500
	Intergovernmental Revenue	811,150	8,800,820	0	0
	Charges for Services	2,365,773	2,408,534	2,439,849	2,909,453
	Miscellaneous Revenue	59,202	51,652	51,314	48,959
	Cash Carry Forward	0	0	868,193	1,408,041
	Total Revenues	\$ 3,236,125	\$ 11,261,006	\$ 3,359,856	\$ 4,367,953
	Expenses				
	Transportation	3,088,774	3,052,171	2,284,740	3,010,584
	Reserves	0	0	1,075,116	1,357,369
	Total Expenses	\$ 3,088,774	\$ 3,052,171	\$ 3,359,856	\$ 4,367,953
Fund 402	<u>Sanitary Landfill</u>				
	Revenues				
	Intergovernmental Revenue	77,175	0	0	0
	Charges for Services	1,042	1,659	1,250	1,000
	Miscellaneous Revenue	12,549	1,079	0	0
	Cash Carry Forward	0	0	530,000	154,507
	Total Revenues	\$ 90,766	\$ 2,738	\$ 531,250	\$ 155,507
	Expenses				
	Physical Environment	292,571	251,884	323,301	155,507
	Interfund Transfer	0	88	0	0
	Reserves	0	0	207,949	0
	Total Expenses	\$ 292,571	\$ 251,972	\$ 531,250	\$ 155,507

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 404	<u>Beverly Beach Utility</u>				
	Revenues				
	Intergovernmental Revenue	70,384	0	0	0
	Charges for Services	723,627	116,847	0	0
	Miscellaneous Revenue	42,716	8,101	0	0
	Interfund Transfer	0	1,700,000	0	0
	Total Revenues	\$ 836,727	\$ 1,824,948	\$ 0	\$ 0
	Expenses				
	Physical Environment	1,482,217	412,180	0	0
	Reserves	0	0	0	0
	Total Expenses	\$ 1,482,217	\$ 412,180	\$ 0	\$ 0
Fund 405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Other Taxes	164,036	170,412	217,481	192,553
	Intergovernmental Revenue	382	0	0	0
	Charges for Services	1,719,078	1,723,112	1,779,748	2,381,416
	Miscellaneous Revenue	20,262	2,142	20,000	5,000
	Excess Fees	9,360	7,709	7,000	8,000
	Cash Carry Forward	0	0	1,066,570	1,054,119
	Total Revenues	\$ 1,913,118	\$ 1,903,375	\$ 3,090,799	\$ 3,641,088
	Expenses				
	Physical Environment	1,788,084	1,847,406	1,871,629	2,916,250
	Interfund Transfer	0	8,304	0	0
	Reserves	0	0	1,219,170	724,838
	Total Expenses	\$ 1,788,084	\$ 1,855,710	\$ 3,090,799	\$ 3,641,088
Fund 407	<u>Flagler County Utility at Plantation Bay</u>				
	Revenues				
	Intergovernmental Revenue	8,946	0	0	0
	Charges for Services	2,552,580	230,301	0	0
	Miscellaneous Revenue	440,398	119,213	0	0
	Special Items	0	94,218	0	0
	Total Revenues	\$ 3,001,924	\$ 443,732	\$ 0	\$ 0
	Expenses				
	Physical Environment	2,754,228	491,774	0	0
	Reserves	0	0	0	0
	Total Expenses	\$ 2,754,228	\$ 491,774	\$ 0	\$ 0

Revenues & Expenditures Summary by Fund

Fund	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23
Fund 603	<u>Health Insurance</u>				
	Revenues				
	Intergovernmental Revenue	643	0	0	0
	Miscellaneous Revenue	9,752,011	9,975,368	10,084,500	12,572,670
	Interfund Transfer	0	711,019	0	428,000
	Special Items	490	197	0	0
	Cash Carry Forward	0	0	3,301,153	2,527,951
	Total Revenues	\$ 9,753,144	\$ 10,686,584	\$ 13,385,653	\$ 15,528,621
	Expenditures				
	General Government	65,109	65,093	63,567	71,531
	Other Uses	9,646,100	10,951,320	10,539,001	12,239,500
	Reserves	0	0	2,783,085	3,217,590
	Total Expenditures	\$ 9,711,209	\$ 11,016,413	\$ 13,385,653	\$ 15,528,621
Fund 702	<u>Daytona North Service District</u>				
	Revenues				
	Other Taxes	65,058	0	0	0
	Licenses & Permits	264,428	261,987	260,000	260,000
	Miscellaneous Revenue	8,522	895	1,000	200
	Excess Fees	1,496	1,202	1,000	1,200
	Cash Carry Forward	0	0	430,530	262,377
	Total Revenues	\$ 339,504	\$ 264,084	\$ 692,530	\$ 523,777
	Expenditures				
	General Government	21,546	19,413	34,450	34,450
	Transportation	349,573	511,267	392,150	226,950
	Reserves	0	0	265,930	262,377
	Total Expenditures	\$ 371,119	\$ 530,680	\$ 692,530	\$ 523,777

Schedule of Interfund Transfers

Transfers From	Expenditures	Revenues	Transfers To
Fund 001 - General Fund	\$ 6,061,213	\$ 24,424	Fund 105 - Legal Aid
		22,483	Fund 128 - Transportation Grant Match
		2,000,000	Fund 182 - General Fund Contribution
		1,155,500	Fund 187 - Capital Preservation
		133,753	Fund 197 - Drug Court
		46,645	Fund 198 - Teen Court
		1,405,908	Fund 215 - FCSO Operations Center Debt Service (Non Ad Valorem)
		844,500	Fund 316 - General Capital Projects
		428,000	Fund 603 - Health Insurance
Total General Fund	\$ 6,061,213	\$ 6,061,213	
Fund 111 - Tourist Development Beach Restoration	\$ 704,330	704,330	Fund 214 - Bond-Taxable Spec Assessment Rev S18B
Fund 195 - Juvenile Diversion	18,570	18,570	Fund 197 - Drug Court
Total Other Funds	\$ 722,900	\$ 722,900	
Total Interfund Transfers	\$ 6,784,113	\$ 6,784,113	

Reserves Summary by Fund

Fund	Description	Amount
Fund 001	General Fund	\$ 27,286,585
	Reserve for Contingency	6,228,347
	Designated for Future Use	18,151,418
	Library Palm Coast Branch Reserve	200,712
	Personnel Services Reserves	200,000
	Reserve - Restricted for Future Capital Outlay	878,108
	Vessel Registration	139,428
	Passport	191,823
	Fire Rescue Facility - Palm Coast Plantation	240,902
	Solid Waste Debt Retirement	225,000
	Harbor View	24,265
	River Club 1st Amendment	16,959
	River Club 2nd Amendment	595
	Fire Rescue - Flagler Polo	12,320
	Plantation Bay Amendment	9,661
	Bulow Plantation DRI	8,075
	Matanzas Shores	5,709
	Matanzas Shores DRI Amendment	2,694
	Grand Haven DRI Amendment	677
	Reserve - Future Capital O/L Bldg.	128,000
	Reserve for Helicopter Replacement	1,500,000
Fund 102	County Transportation Trust Fund	2,040,393
Fund 108	Court Facilities Fund	59,275
Fund 109	Tourist Development Tax - Capital	4,469,309
Fund 110	Tourist Development Tax - Promotion	2,972,885
Fund 111	Tourist Development Tax - Beach Restoration	903,238
Fund 112	Constitutional Gas Tax	206,815
Fund 117	Environmentally Sensitive Lands (Old Fund)	133,922
Fund 119	Environmentally Sensitive Lands	6,850,222
Fund 120	Utility Regulatory Authority Fund	22,268
Fund 127	North Malacompra District	237,153

(continued on next page)

Reserves Summary by Fund

Fund	Description	Amount
Fund 130	Transportation Impact Fee East - Old	2,352,232
Fund 131	Transportation Impact Fee West	98,542
Fund 132	Park Impact Fee Zone 1	51,554
Fund 134	Park Impact Fee Zone 3	171,904
Fund 135	Park Impact Fee Zone 4	2,318
Fund 137	Transportation Impact Fees East - New	851,918
Fund 145	Old Kings Rd Landfill	359,481
Fund 146	Construction & Demolition Debris Landfill	856,152
Fund 148	Bunnell Landfill	267,685
Fund 178	Rima Ridge Special Assessment	36,421
Fund 180	Municipal Service Fund	743,902
Fund 181	Building Department Fund	881,766
Fund 182	Public Safety Communications Network	1,366,522
Fund 192	Domestic Violence Trust	50,735
Fund 193	Alcohol & Drug Abuse Trust	31,382
Fund 194	Court Innovations/Technology Fund	529,915
Fund 196	Crime Prevention Fund	150,875

(continued on next page)

Reserves Summary by Fund

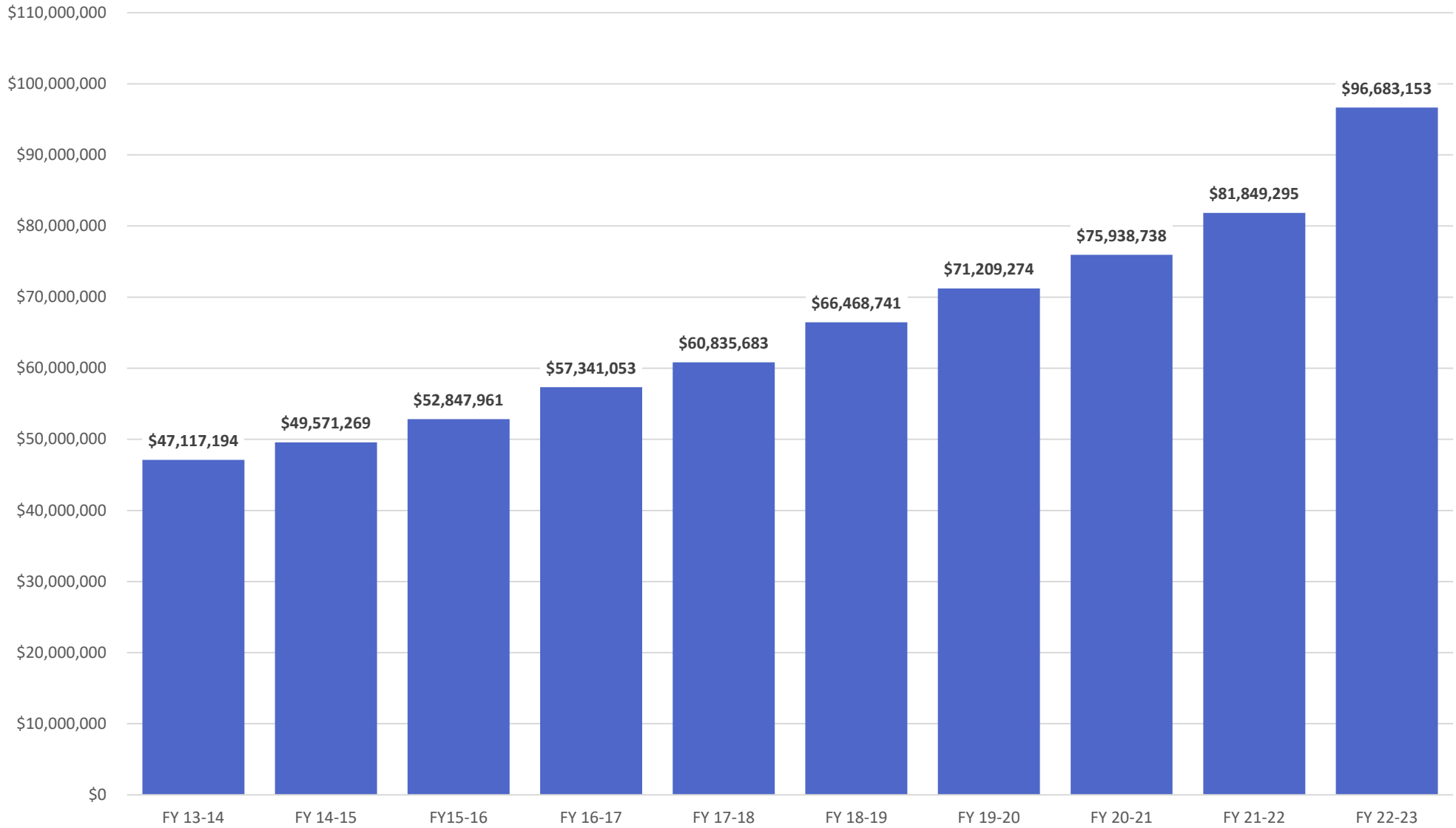
Fund	Description	Amount
Fund 211	Judicial Center Bond - Sinking Fund	1,303,819
Fund 212	Bond - Capital Improvement Ref Rec 2015	4,033,834
Fund 213	Bond - Taxable SP Asmt Rv S2018	11,965
Fund 219	ESL Series 2009 & 2010	1,596,574
Fund 307	Beach Front Park Fund	266,019
Fund 308	Beachfront Park Maintenance	552,791
Fund 311	1/2 Cent Discretionary Sales Tax	215,284
Fund 318	Marineland Acres District	415,092
Fund 319	Environmentally Sensitive Lands	736,852
Fund 401	Airport Fund	1,357,369
Fund 405	Residential Solid Waste Collection	724,838
Fund 603	Health Insurance	3,217,590
Fund 702	Daytona North Service District Fund	262,377
Total Reserves - All Funds		<u>\$ 68,679,773</u>

Personnel Services Category All Funds - BOCC Only

Fund Description	Salary	Other	Overtime	FICA	Retirement	Health Insurance	Workers Comp.	Total
General Fund (Fund 001)	\$ 19,067,963	\$ 193,800	\$ 1,283,293	\$ 1,555,326	\$ 4,088,067	\$ 3,732,182	\$ 603,489	\$ 30,524,120
County Transportation Trust (Fund 102)	1,303,039	0	4,500	100,031	163,589	344,085	131,825	2,047,069
Tourist Development (Fund 110)	365,273	0	0	27,943	67,308	63,775	622	524,921
Grant Special Revenue (Fund 128)	650,720	0	55,263	54,003	196,474	177,975	37,560	1,171,995
Old Kings Road Landfill (Fund 145)	24,554	0	188	1,893	2,944	5,932	1,482	36,993
Const. & Demo Debris Landfill (Fund 146)	24,554	0	188	1,893	2,944	5,932	1,482	36,993
Municipal Services (Fund 180)	471,237	0	1,000	36,128	74,737	69,412	2,713	655,227
Building (Fund 181)	1,019,681	0	20,000	79,536	141,060	167,892	20,310	1,448,479
Public Safety Comm Network (Fund 182)	136,477	0	0	10,440	21,620	19,579	231	188,347
Court Innovations (Fund 197)	40,498	0	0	3,098	4,823	11,865	69	60,353
Teen Court (Fund 198)	45,926	0	0	3,513	5,470	11,035	78	66,022
Emergency Communications E-911 (Fund 302)	283,847	0	0	21,713	40,513	44,694	482	391,249
Airport (Fund 401)	426,568	0	10,000	33,399	78,466	94,920	16,921	660,274
Solid Waste (Fund 402)	49,109	0	375	3,786	5,887	11,866	2,964	73,987
Residential Solid Waste Collect (Fund 405)	53,321	0	750	4,135	6,425	11,864	92	76,587
Health Insurance (Fund 603)	48,630	0	0	3,720	5,792	8,306	83	66,531
Total	\$ 24,011,397	\$ 193,800	\$ 1,375,557	\$ 1,940,557	\$ 4,906,119	\$ 4,781,314	\$ 820,403	\$ 38,029,147

Property Tax Levied for the General Fund

(Shown at 95%)

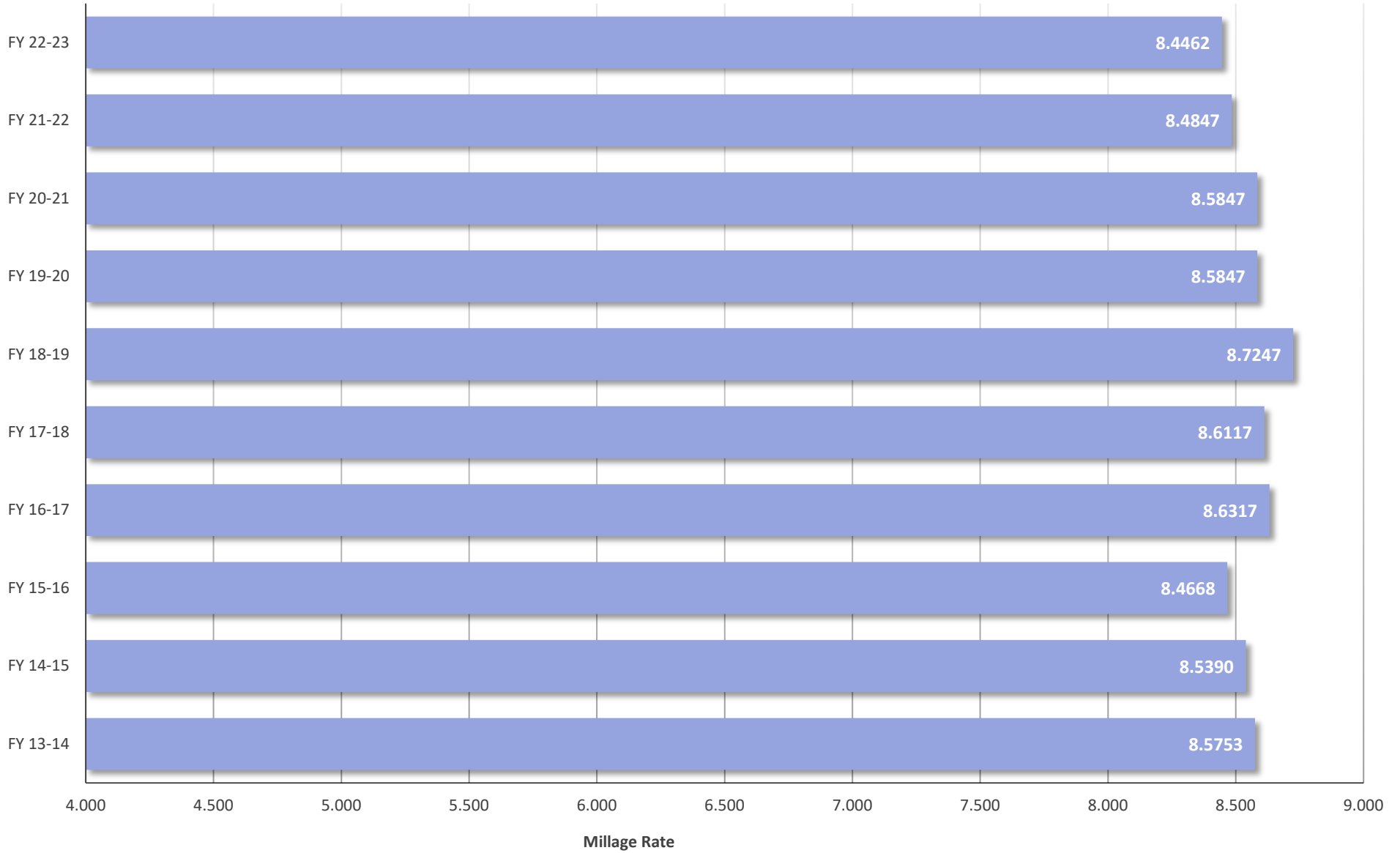


Property Taxes for a home valued at \$200,000 (less \$50,000 homestead exemption)

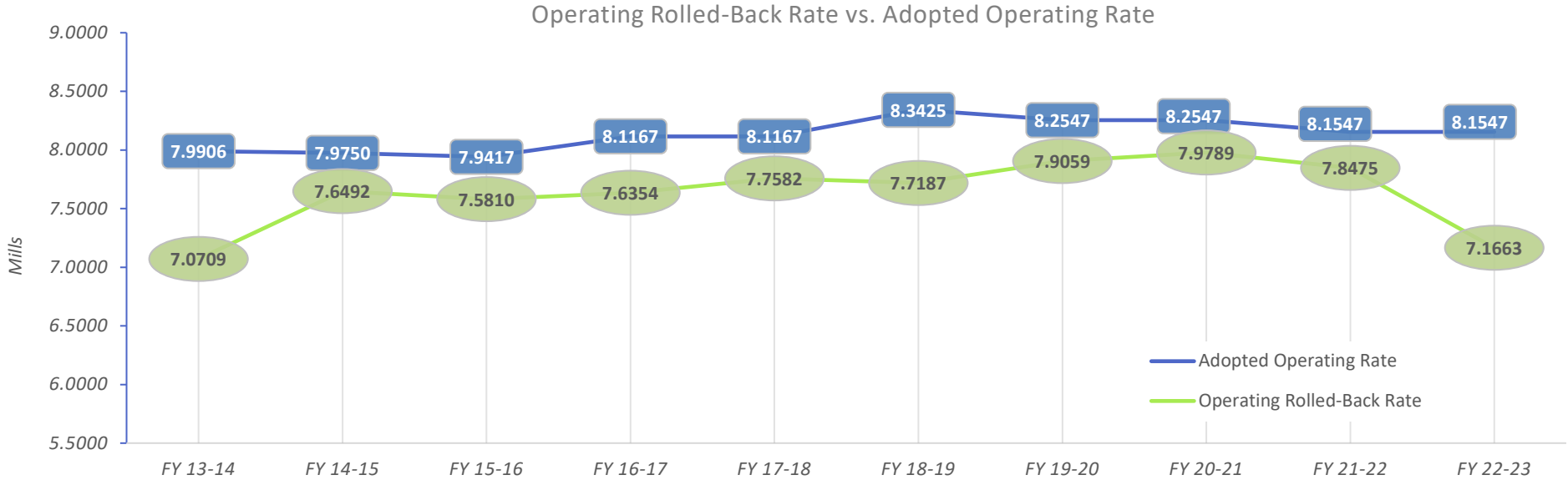
County Only - Combined Millage Rates



History of Combined Millage Rate



History of Assessed Property Valuation and Millage Rates



Fiscal Year	Assessed Value Nonexempt	General Fund Millage Rate	ESL Operating Millage Rate	ESL Debt Millage Rate	Debt Service Millage Rate	Combined Millage Rate
FY 22-23	12,674,413,707	8.0297	0.1250	0.1250	0.1665	8.4462
FY 21-22	10,729,809,625	8.0297	0.1250	0.1250	0.2050	8.4847
FY 20-21	9,832,529,332	8.1297	0.1250	0.1250	0.2050	8.5847
FY 19-20	9,220,159,526	8.1297	0.1250	0.1250	0.2050	8.5847
FY 18-19	8,501,779,699	8.2297	0.1128	0.1372	0.2450	8.7247
FY 17-18	7,889,605,514	8.1167	0.0000	0.2500	0.2450	8.6117
FY 16-17	7,436,396,945	8.1167	0.0000	0.2500	0.2650	8.6317
FY 15-16	7,004,726,021	7.9417	0.0000	0.2500	0.2751	8.4668
FY 14-15	6,542,982,200	7.9750	0.0000	0.2500	0.3140	8.5390
FY 13-14	6,206,923,927	7.9906	0.0000	0.2500	0.3347	8.5753

Note:

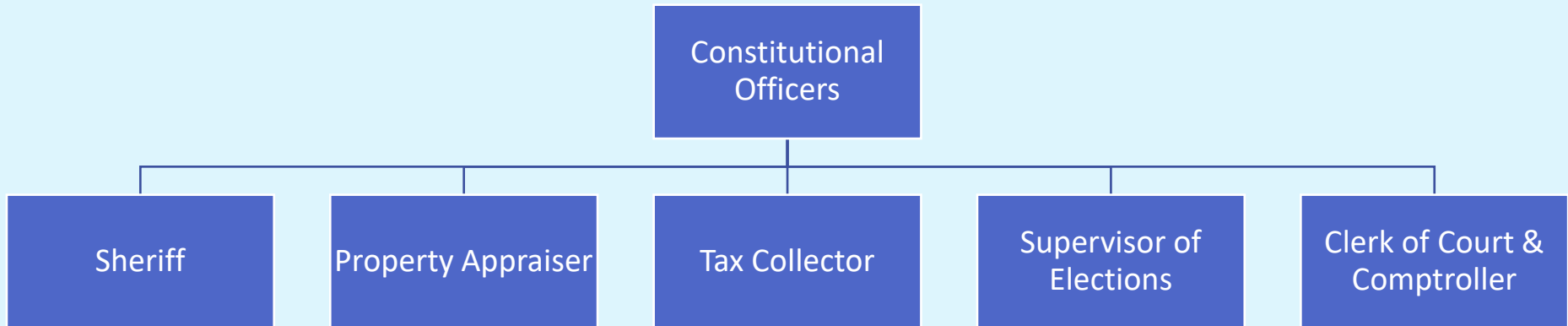
The Adopted Operating Rate is calculated by adding the General Fund Millage Rate and the ESL Operating Millage Rate. The Rolled-Back Rate (which is exclusive of debt millage) is computed using the Adopted Operating Rate.

Constitutional - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Revenues						
General Fund - BOCC	34,460,000	35,231,865	38,342,770	43,927,411	5,584,641	
1/2 Cent Discretionary Sales Tax Fund 311	3,000,000	3,000,000	3,000,000	3,000,000	0	Added to Sheriff for Jail Operations
Total Revenues	37,460,000	38,231,865	41,342,770	46,927,411	5,584,641	Overall Revenue Increase/Decrease: 13.51%
Expenditures						
Sheriff	28,626,229	28,743,170	31,472,593	35,922,750	4,450,157	
Property Appraiser	2,532,389	2,621,697	2,772,881	3,048,820	275,939	
Tax Collector	2,803,479	2,917,881	3,286,471	3,700,000	413,529	
Clerk of the Circuit Court and Comptroller	1,971,393	2,045,193	2,145,151	2,441,828	296,677	
Supervisor of Elections	1,526,510	1,903,924	1,665,674	1,814,013	148,339	
Total Expenditures	37,460,000	38,231,865	41,342,770	46,927,411	5,584,641	Overall Expenditure Increase/Decrease: 13.51%
Revenues vs. Expenditures	0	0	0	0	0	

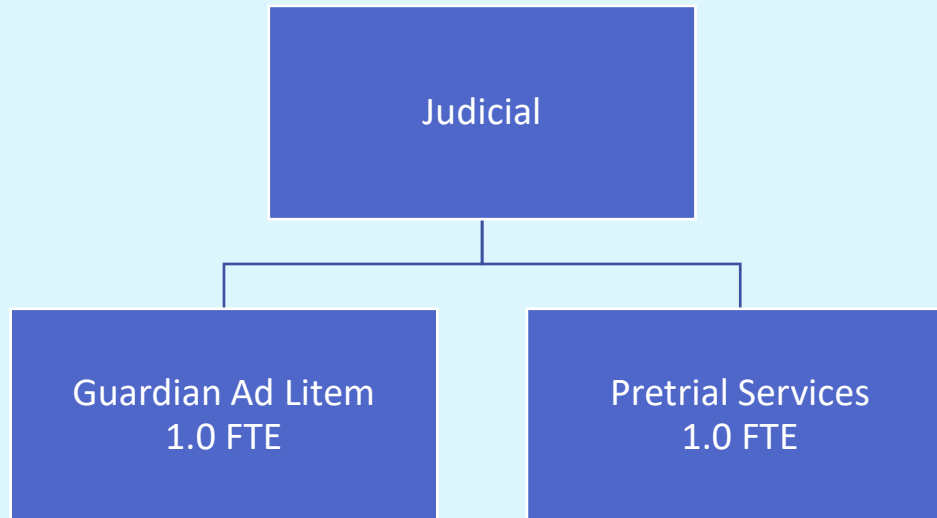
The Tentative Budget presented on this page represents the continuation of the Pro-Rata Share method. The Tentative FY 22-23 Budget Column represents the increases for each Constitutional Officer with a 18.12% Property Valuation Increase and Flat Millage. These numbers do not represent the requests made by our Constitutional Officers.



Judicial - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures						
Court Services	2,528	3,176	4,000	4,000	0	
Guardian Ad Litem	44,715	45,211	49,008	50,448	1,440	
State Attorney	22,393	22,297	33,600	26,000	(7,600)	
Public Defender	136	0	1,200	3,000	1,800	
Pretrial Services	58,214	63,265	70,607	74,328	3,721	
Total Expenditures	127,986	133,949	158,415	157,776	(639)	Overall Expenditures Increase/Decrease: -0.40%



Court Services

General Fund

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 1600	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
601.31-10	Professional Services	150	0	1,200	0	(1,200)	FY22 ADA Accommodations
601.41-10	Communications	2,378	3,176	2,500	4,000	1,500	Local & Long Distance from State of Fla, Verizon
601.51-10	Office Supplies	0	0	150	0	(150)	
601.52-12	Other Operating Expenses	0	0	150	0	(150)	
Total Expenditures		2,528	3,176	4,000	4,000	0	Overall Expenditure Increase/Decrease: 0.00%

Fund 001: Dept. 1020	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
	Expenditures						
685.10-12	Regular Salaries	27,278	27,458	28,184	28,795	611	
685.10-14	Overtime	156	105	0	0	0	
685.10-xx	Employee Benefits	15,062	15,406	15,754	16,583	829	
	Total Personnel Services	42,496	42,969	43,938	45,378	1,440	
685.34-10	Other Contracted Services	50	120	100	100	0	
685.40-10	Travel	0	0	400	400	0	
685.41-10	Communications Recurring	1,234	1,000	1,720	1,720	0	Verizon
685.42-01	Postage	239	340	400	400	0	Postage for Holiday Cards, Anniversary & Thank You's
685.47-10	Printing & Binding	0	166	0	0	0	
685.51-10	Office Supplies	364	378	1,000	1,000	0	Paper, Amazon
685.51-11	Office Equipment	86	181	750	750	0	
685.52-12	Other Operating Expenditures	246	57	200	200	0	
685.55-03	Training/Conference & Seminar Regist	0	0	500	500	0	Florida Dependency Summit
	Total Operating Expenditures	2,219	2,242	5,070	5,070	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	44,715	45,211	49,008	50,448	1,440	2.94%

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 1200	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
602.34-10	Other Contracted Services	0	0	2,100	0	(2,100)	
602.41-10	Communications	22,393	22,297	26,000	26,000	0	Fiber Internet, Local & Long Distance: State, Verizon
602.46-30	Maintenance Agreements	0	0	4,500	0	(4,500)	
602.51-10	Office Supplies	0	0	500	0	(500)	
602.51-11	Office Equipment under \$1,000	0	0	500	0	(500)	
Total Expenditures		22,393	22,297	33,600	26,000	(7,600)	Overall Expenditure Increase/Decrease: -22.62%

Public Defender

General Fund

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 1300	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Expenditures							
603.34-10	Other Contracted Services	0	0	200	0	(200)	
603.41-10	Communications	136	0	1,000	3,000	2,000	Local & Long Distance: State of Florida
603.41-11	Data Processing Software	0	0	0	0	0	
Total Expenditures		136	0	1,200	3,000	1,800	Overall Expenditure Increase/Decrease: 150.00%

Pretrial Services Supervision

General Fund

Fund 001: Dept. 4806		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
719.10-12	Regular Salaries	34,560	37,201	38,189	40,658	2,469	
719.10-xx	Employee Benefits	16,140	17,153	17,618	18,870	1,252	
	Total Personnel Services	50,700	54,354	55,807	59,528	3,721	
719.34-10	Other Contracted Expenses	5,820	7,540	10,000	10,000	0	Florida Drug Testing
719.40-10	Travel Expenses	142	0	500	500	0	
719.41-10	Communications Recurring	100	0	100	100	0	
719.42-01	Postage	0	0	50	50	0	
719.47-10	Printing & Binding	0	0	50	50	0	
719.51-10	Office Supplies	98	165	500	500	0	
719-51-10	Office Equipment	41	0	0	0	0	
719.52-12	Other Operating Expenses	413	206	1,500	1,500	0	Drug Testing Supplies
719.54-10	Publications/Memberships	100	175	100	100	0	
719.55-01	Training / Educational Cost	0	0	1,000	1,000	0	
719.55-03	Conference & Seminar Registration	800	825	1,000	1,000	0	
	Total Operating Expenditures	7,514	8,911	14,800	14,800	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		58,214	63,265	70,607	74,328	3,721	5.27%

General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
311.10-00	Ad Valorem Taxes	72,328,363	76,024,538	81,849,295	96,683,153	14,833,858	18.12% Property Valuation Increase @ 95%
311.20-00	Delinquent	41,171	1,021,383	0	0	0	
315.00-00	Communication Services Tx	0	0	0	208,297	208,297	
316.01-00	Occupational Licenses	8,378	5,355	5,000	5,000	0	
329.02-01	Vessel Registration	30,515	33,319	32,000	30,000	(2,000)	
331.11-01	Dept of Educ-Hava Grant	29,427	0	0	0	0	
331.11-02	FDEM HMGP Justice Ctr Gen	748	0	0	0	0	
331.20-01	State Homeland Security	38,244	88,370	0	0	0	Moved to Fund 128
331.20-21	DEM-EMPG Cert Grant (288)	5,000	0	0	0	0	
331.20-24	FEDM HMGP Inmate Fac Gen	168,618	0	0	0	0	
331.20-27	EMPG Covid-19 Supplement	1,950	9,839	0	0	0	
331.20-29	FDEM HMPG FIRE ST 62 HARD	0	51,006	0	0	0	
331.23-00	Fed - Civil Def (SLA) EMPG	68,045	62,250	0	0	0	Moved to Fund 128
331.35-02	FDEM HMGP Plant Bay Ls	1,094	0	0	0	0	
331.39-03	USDWS- Prin PI Hominy Brch	3,517	0	0	0	0	
331.42-02	Grant 5310	275,408	333,784	145,284	207,180	61,896	Partially Moved to Fund 128
331.42-06	FDOT - CARES Operating	74,285	0	0	0	0	
331.42-07	FDOT - CARES CAPITAL	0	143,466	0	0	0	
331.49-05	FDOT Oper Asst Grt (5311)	11,887	69,611	67,040	0	(67,040)	
331.49-10	5311 RURAL OPERATING ASST	0	61,405	0	0	0	
331.50-06	Hurricane Matthew	53,359	0	0	0	0	
331.50-07	Hurricane Irma	195,586	0	0	0	0	
331.62-01	Emergency Hme Energy Asst	10,802	8,697	29,264	10,000	(19,264)	
331.62-02	Older Amer-Title III E	47,652	65,130	48,508	55,000	6,492	
331.62-03	CARES EHEAP	0	9,366	10,736	0	(10,736)	
331.69-02	Title IIIB Support Serv	215,364	210,531	184,507	200,000	15,493	
331.69-03	Title IIIC1 Congr Means	79,013	54,296	38,574	40,000	1,426	
331.69-04	Title IIIC2 Home Del Meal	276,365	157,859	123,148	150,000	26,852	
331.69-05	Nutrition Services	33,605	22,926	24,211	22,000	(2,211)	
331.69-13	CA Title III-C OAA Nutr	0	0	54,527	0	(54,527)	
331.69-14	TITLE IIIC COVID OAA	0	26,996	0	0	0	

(continued on next page)

General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues (continued)							
334.17-01	FWC Derelict Vessel Remov	9,820	0	0	0	0	
334.22-00	EMS C9818 & following yrs	13,485	12,594	0	0	0	
334.23-00	9G-19-EMPA	115,732	124,344	0	0	0	Moved to Fund 128
334.24-01	Hazardous Materials Update	2,073	2,344	2,500	2,500	0	
334.24-19	DEM-HLMP Agr # B00037	810	178,626	0	0	0	
334.42-05	Public Transit Block Grt	0	0	264,569	0	(264,569)	
334.42-07	Pub Trans Blk Grt GOY77	247,620	192,491	0	0	0	
334.49-07	Transp Disadvantaged Grt	414,241	376,492	420,000	520,765	100,765	
334.49-59	FDOT - Shirley Conroy Grt	130,690	157,031	0	0	0	
334.49-60	Trans Disadv Inn Svc Dev	127,056	155,365	366,568	0	(366,568)	
334.50-06	Hurricane Matthew	8,893	0	0	0	0	
334.50-07	Hurricane Irma	2,165	0	0	0	0	
334.61-01	Alzheimer's Disease Rspte	135,175	153,716	141,096	150,000	8,904	
334.61-02	Home Care for the Elderly	2,260	3,435	2,727	2,500	(227)	
334.69-01	Comm Care for the Elderly	162,642	207,608	192,667	190,000	(2,667)	
334.69-02	Congregate/Home Del Meals	30,400	30,093	29,922	30,000	78	
334.71-00	Aid to Libraries	26,414	18,437	23,764	23,764	0	
335.12-00	State Revenue Sharing	511,215	612,996	0	0	0	Moved to Fund 212 for Debt Service
335.16-00	Racing Tax	223,250	223,250	223,250	223,250	0	
335.18-01	1/2 Cent Sales Tax	1,096,470	1,355,546	1,356,072	1,356,073	1	
335.21-00	Firefighter Supp Compensa	20,405	12,519	25,200	15,000	(10,200)	
337.10-01	Flagler Co School Board	318,292	215,481	300,000	300,000	0	
337.10-03	CITY OF BUNNELL	0	30,000	0	0	0	
337.10-05	City of Flagler Beach	49,980	49,980	50,000	0	(50,000)	
337.20-02	City of Bunnell	8,335	8,668	9,015	9,376	361	
337.20-03	City of Flag Bch	9,179	9,546	9,929	10,326	397	
337.20-04	City of Palm Coast	11,842	12,315	12,809	13,321	512	
337.20-06	State of Florida	0	23,944	0	0	0	
337.40-07	Grant 5310	34,426	34,914	0	0	0	
337.60-03	City of PC- Utility Assist	11,241	11,053	10,000	10,000	0	
337.70-06	Flagler Co School Bd	10,000	10,000	10,000	10,000	0	
337.70-07	City of Bunnell	10,000	10,000	10,000	10,000	0	

(continued on next page)

General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues (continued)							
341.21-00	Gas Reimb - Outside Agencies	495,502	521,531	500,000	640,000	140,000	
341.22-01	Outside Agencies	21,475	16,911	20,000	25,000	5,000	
341.52-00	Sheriff Fees	69,718	82,924	50,000	75,000	25,000	Estimated Fees Based on Actuals
341.52-02	Inmate Fees	87,313	104,737	85,000	85,000	0	Estimated Fees Based on Actuals
341.52-03	Fingerprinting Services	4,658	4,818	5,000	4,000	(1,000)	
341.52-04	Traffic Reports - FS 321.23	7,179	7,219	1,500	6,500	5,000	
341.52-05	Background Checks	5,319	5,034	2,000	4,500	2,500	
341.91-00	Value Adj Brd Filing	830	690	400	400	0	
341.92-00	Staff time/admin chgs	21,743	1,217	80,000	50,000	(30,000)	
341.92-08	Constitutional Officers	15,355	311	0	0	0	
341.92-10	Other Gvt - Service Chgs	420	0	0	0	0	
341.92-11	Staff Time - Equip Chgs	561	420	0	0	0	
341.92-12	Staff Time - Labor Chgs	1,020	540	0	0	0	
341.95-01	Libr - Passport Admin fee	74,222	80,960	75,000	100,000	25,000	Conservative Decrease Due to COVID-19
342.20-01	Annual Fire Inspection	360	180	1,000	200	(800)	
342.20-02	Fire Personnel Standby	2,095	1,785	2,000	2,500	500	
342.60-00	Ambulance Fees	1,838,540	(277,762)	0	0	0	
342.60-02	Medicaid Supplmt Payment	202,302	217,439	90,000	210,000	120,000	
342.60-03	Ambulance Fees	2,292,717	2,719,222	2,000,000	2,500,000	500,000	
342.61-00	Helicopter EMS Services	0	8,479	0	0	0	
342.61-01	Helicopter Fees	48,128	56,897	30,000	50,000	20,000	Billing Performed by Contractor
344.30-01	Bus Fares	132,828	100,980	160,000	120,000	(40,000)	
344.92-12	Staff Time - Labor Chgs	163,534	164,778	0	0	0	
346.90-01	Adult Day Care fees	18,477	8,186	30,000	28,000	(2,000)	
346.90-02	Comm Care - Elderly Copay	8,846	12,949	8,000	10,000	2,000	
346.90-06	Medwaiver Reimb	43,311	10,731	100,000	85,000	(15,000)	
346.90-09	ADI Co-pays	8,066	9,120	10,000	9,000	(1,000)	
347.10-01	Cards	2,608	3,064	2,460	3,700	1,240	
347.10-02	Copies / Print out Fees	13,005	15,755	9,000	15,400	6,400	
347.10-03	Processing Fees	1,396	1,757	3,600	2,200	(1,400)	
347.10-04	Library Convenience Fee	412	3,314	1,080	4,000	2,920	
347.29-00	Recreation Fees	20,463	48,430	45,000	60,000	15,000	
347.29-01	Princess Place Preserve	18,649	32,107	20,000	30,000	10,000	

(continued on next page)

General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues (continued)							
347.29-02	Bull Creek - RV Camping	72,553	110,889	79,333	85,000	5,667	
347.29-03	Bull Creek - Boat Slips	771	785	1,000	750	(250)	
347.29-05	Bull Creek - Facility Usage	358	234	700	350	(350)	
347.29-11	Princess Pl Eco Cottages	80,625	122,120	79,480	100,000	20,520	
349.06-00	Fire Inspection Review	2,933	3,869	3,000	3,500	500	
351.10-02	CRIM Just Educ / Training	3,420	4,699	4,000	4,000	0	
351.12-00	Fines for Automation	49,792	51,879	0	0	0	Moved to Fund 182
351.20-01	Cir Crt Criminal Judgment	15,000	400	0	0	0	
352.00-00	Library Fines	4,950	7,052	7,000	6,500	(500)	
354.11-00	Driver Ed TF (ord 2003-07)	26,842	27,426	30,000	30,000	0	
361.10-00	Interest - MMIA & Investments	491,779	63,957	50,000	65,000	15,000	Estimated Based on Actuals
361.14-02	Tax Coll Ambulance Intrst	4	2	0	0	0	
362.01-02	Bings Bait Shop Rent	8,200	8,680	10,320	10,320	0	
362.01-04	Bull Creek Restaurant Rnt	9,000	11,000	12,000	12,000	0	
362.01-05	Billboard Rentals	0	1,875	0	0	0	
362.01-06	Hist Courthouse Rental	64,844	86,459	88,880	95,190	6,310	
362.01-07	Graham Swamp Tower Rental	42,611	49,184	50,659	52,179	1,520	Increased Rent
362.01-09	License Agreement - Non Tax	400	500	0	0	0	
364.41-00	Sale - Fixed Assets	1,650,400	702,820	0	0	0	
364.41-11	Surplus Sale - Taxable	4,841	4,150	0	0	0	
364.41-12	Surplus Sales - Non Tax	5,047	0	0	0	0	
366.01-00	Contributions in Aid	10,000	25,000	1,000	1,000	0	
366.03-00	Donations	14,115	1,800	0	0	0	
366.03-01	Meal Sites-Sen Serv Cl	378	0	650	350	(300)	
366.03-02	Transportation - Senior Srv	183	20	600	200	(400)	
366.03-03	Meals on Wheels - C2	4,473	7,147	3,000	6,000	3,000	
366.03-05	Comm Servs - Wickline Ctr	7,647	700	4,500	1,000	(3,500)	
366.03-06	EMS Donations	3,920	3,460	3,000	3,000	0	
366.03-11	Safe Haven	0	0	14,781	0	(14,781)	
366.05-00	Donations - Princess Place	37,000	3,257	2,000	42,000	40,000	Native American Festival
366.12-01	Title 3B Homemaking Donation	355	320	250	325	75	

(continued on next page)

General Fund Revenues

General Fund

Fund 001: Dept. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues (continued)							
369.01-00	Admin Fee on Fleet / Fuel	43,993	39,250	40,000	40,000	0	
369.30-00	Refund - Prior Year Expense	26,020	24,433	0	0	0	
369.43-00	Reimb Labor /Veh / Other	205,931	169,550	207,000	207,000	0	
369.90-00	Miscellaneous	27,270	66,525	0	0	0	
369.90-04	Advertising Income	24,120	63,840	35,000	35,000	0	
369.90-08	Emerg Svcs	485	210	0	0	0	
369.90-15	Library Used Book Sales	2,658	2,375	0	0	0	
386.20-00	Excess Fees Clerk of Crt	336,634	140,890	100,000	100,000	0	Estimated Excess Fees Based on Actuals
386.20-01	Clerk - Workers Comp Adj	161	39	0	0	0	
386.20-02	COURT APPROPRIATION	0	250,000	0	0	0	
386.40-10	Law Enforcement	3,158,768	(87,986)	0	50,000	50,000	
386.40-20	Jail Department	250,507	(1,061)	0	0	0	
386.40-40	Bailiff	165,639	96,769	50,000	0	(50,000)	
386.41-02	Technology	84,966	108,330	128,375	164,646	36,271	Estimated Excess Fees Based on Actuals
386.41-03	Reimb for Goods & Servs	805	0	0	0	0	
386.60-00	Transfer From Prop App	127,683	98,580	50,000	100,000	50,000	Estimated Excess Fees Based on Actuals
386.60-01	Prop App - Workers Comp Adj	467	138	0	0	0	
386.60-02	ESRI Contribution	0	10,000	10,000	10,000	0	
386.70-00	Excess Fees - Tax Collector	1,212,070	1,013,078	800,000	800,000	0	Estimated Excess Fees Based on Actuals
386.70-01	Tax Coll - Workers Comp Adj	107	28	0	0	0	
386.71-01	Internet Service	22,200	26,384	22,452	22,452	0	
386.80-00	Excess Fees - Super of Elect	27,539	126,710	15,000	0	(15,000)	Estimated Excess Fees Based on Actuals
386.80-01	SOE - Workers Comp Adj	30	9	0	0	0	
393.10-02	Accident Damage to Property	82,758	47,720	0	0	0	
399.00-00	Cash Carry Forward	0	0	31,939,167	26,536,537	(5,402,630)	Overall Revenue Increase/Decrease:
Total Revenues		91,776,811	90,153,133	123,246,369	133,192,204	9,945,835	8.07%

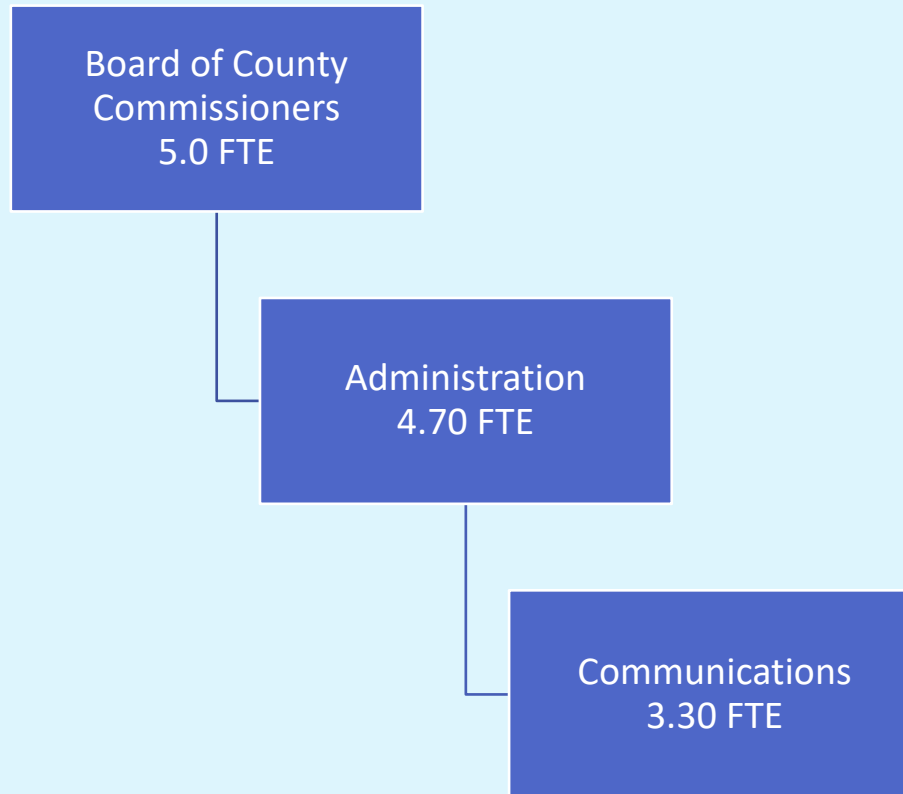
Section 3 - General Fund - BOCC Appropriation Summary

Department	Adopted FY 21-22	Tentative FY 22-23	Budget Variance	Positions FY 21-22	Positions FY 22-23	Department	Adopted FY 21-22	Tentative FY 22-23	Budget Variance	Positions FY 21-22	Positions FY 22-23
County Administration						Library					
Board of County Commissioners	739,483	774,339	4.71%	5.00	5.00	Main Branch	1,332,022	1,477,713	10.94%	15.45	15.50
Administration	962,034	1,042,598	8.37%	6.00	4.70	Bunnell Branch	132,750	170,869	28.71%	2.00	2.00
Communications	395,620	383,677	-3.02%	3.30	3.30		<u>\$ 1,464,772</u>	<u>\$ 1,648,582</u>	<u>12.55%</u>	<u>17.45</u>	<u>17.50</u>
	<u>\$ 2,097,137</u>	<u>\$ 2,200,614</u>	<u>4.93%</u>	<u>14.30</u>	<u>13.00</u>						
Land Management						General Services					
Land Management	413,850	515,365	24.53%	4.00	4.00	General Services-Administration	571,686	794,152	38.91%	5.75	7.50
Natural Resource Land	1,145,765	1,084,407	-5.36%	0.00	0.00	Fleet Management	1,055,423	800,425	-24.16%	9.50	9.00
	<u>\$ 1,559,615</u>	<u>\$ 1,599,772</u>	<u>2.57%</u>	<u>4.00</u>	<u>4.00</u>	Facilities Management	3,773,547	3,592,687	-4.79%	25.50	24.00
						Government Services Building	836,775	908,818	8.61%	0.00	0.00
Economic Development	\$ 187,231	\$ 195,993	4.68%	1.10	1.10	Princess Place Eco Cottages	109,585	103,950	-5.14%	0.50	0.00
						Public Transportation	2,197,478	2,479,832	12.85%	33.35	32.85
County Attorney	\$ 824,811	\$ 915,590	11.01%	4.00	4.00	Recreation Facilities	2,252,382	2,393,962	6.29%	17.50	17.50
						Vessel Registration	30,000	30,000	0.00%	0.00	0.00
Human Resources	\$ 660,769	\$ 788,591	19.34%	5.30	5.30	Recreation Services/Carver Center	130,500	130,575	0.06%	0.00	0.00
						Bull Creek	91,247	71,336	-21.82%	1.00	0.50
Engineering	\$ 939,705	\$ 1,213,894	29.18%	7.00	8.00	Princess Place Preserve	295,785	486,997	64.65%	3.50	5.50
							<u>\$ 11,344,408</u>	<u>\$ 11,792,734</u>	<u>3.95%</u>	<u>96.60</u>	<u>96.85</u>
						Emergency Services					
Financial Services						Emergency Management	674,945	711,662	5.44%	5.00	5.00
Budget	656,579	899,835	37.05%	7.00	8.00	Emergency Services Other Grants	2,500	0	-100.00%	0.00	0.00
Purchasing	423,007	751,857	77.74%	6.00	9.50		<u>\$ 677,445</u>	<u>\$ 711,662</u>	<u>5.05%</u>	<u>5.00</u>	<u>5.00</u>
	<u>\$ 1,079,586</u>	<u>\$ 1,651,692</u>	<u>52.99%</u>	<u>13.00</u>	<u>17.50</u>						
						Fire/Rescue					
Innovation Technology	1,951,800	2,118,647	8.55%	11.30	12.80	Fire/Rescue Admin	1,385,956	1,742,027	100.00%	13.00	13.00
IT- Public Safety Software	660,055	885,173	34.11%	3.70	4.50	Fire/Rescue & EMS	10,608,499	13,510,126	27.35%	87.00	87.00
	<u>\$ 2,611,855</u>	<u>\$ 3,003,820</u>	<u>15.01%</u>	<u>15.00</u>	<u>17.30</u>	Emergency Flight Operations	690,007	689,788	-0.03%	2.00	2.00
							<u>\$ 12,684,462</u>	<u>\$ 15,941,941</u>	<u>25.68%</u>	<u>102.00</u>	<u>102.00</u>
Extension Services	\$ 345,764	\$ 370,226	7.07%	6.00	6.00	Non Departmental					
						Value Adjustment Board	10,350	10,350	0.00%	0.00	0.00
Health & Human Services						Medical Examiner	538,227	537,000	-0.23%	0.00	0.00
Health & Human Services Admin	451,516	581,976	28.89%	5.00	6.00	Law Enforcement Education Fund	51,838	56,537	9.06%	0.00	0.00
Human Services	2,686,938	2,659,749	-1.01%	4.00	4.00	Interfund Transfers	12,652,799	6,059,031	-52.11%	0.00	0.00
Senior Services	848,871	872,758	2.81%	4.00	4.00	Pooled Expenditures	2,426,728	3,615,202	48.97%	0.00	0.00
Adult Day Care	313,230	356,457	13.80%	5.00	5.00	FCSO Internal Charges	0	1,329,098	100.00%	0.00	0.00
Congregate Meals	372,167	389,520	4.66%	1.50	1.50	Tax Increment Financing	1,887,448	2,001,500	6.04%	0.00	0.00
Veterans Services	145,999	179,977	23.27%	2.00	2.00	Reserves	24,919,913	27,286,585	9.50%	0.00	0.00
	<u>\$ 4,818,721</u>	<u>\$ 5,040,437</u>	<u>4.60%</u>	<u>21.50</u>	<u>22.50</u>	General Liability Insurance	961,600	1,130,000	17.51%	0.00	0.00
							<u>\$ 43,448,903</u>	<u>\$ 42,025,303</u>	<u>-3.28%</u>	<u>0.00</u>	<u>0.00</u>
						Total BOCC General Fund	<u>\$ 84,745,184</u>	<u>\$ 89,100,851</u>	<u>5.14%</u>	<u>256.35</u>	<u>264.45</u>

Administrative - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Budgeted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures						
BOCC - Personnel	438,712	461,419	509,481	538,434	28,953	
BOCC - Operating	115,496	134,149	230,002	235,905	5,903	
Administration - Personnel	422,298	678,237	873,813	942,493	68,680	
Administration - Operating	29,144	27,442	88,221	100,105	11,884	
Communications - Personnel	3,277	294,931	298,570	301,377	2,807	
Communications - Operating	0	101,575	97,050	82,300	(14,750)	
Total Expenditures	1,005,650	1,301,247	1,701,517	1,816,937	115,420	Overall Expenditure Increase/Decrease: 6.78%



Fund 001: Dept. 0100	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
511.10-11	Salaries	277,535	292,430	306,385	311,895	5,510	F.S. 145.031
511.10-xx	Employee Benefits	161,177	168,989	203,096	226,539	23,443	
	Total Personnel Services	438,712	461,419	509,481	538,434	28,953	
511.31-10	Professional Services	81,000	102,000	117,000	117,000	0	Lobbyists
511.34-10	Other Contracted Services	0	0	50	50	0	
511.40-10	Travel/Conference	6,089	4,866	25,400	28,838	3,438	FAC Conferences and Classes
511.41-01	Devices and Accessories	3,016	176	1,000	1,000	0	
511.41-10	Communications Recurring	3,125	3,282	3,600	3,600	0	
511.42-01	Postage Expense	202	5,239	3,000	3,000	0	
511.47-10	Printing & Binding	529	172	250	250	0	
511.49-10	Other Current Charges	0	727	1,450	1,450	0	
511.49-13	Service Awards/Recognition	5,977	0	100	100	0	
511.49-15	Advertising	27	0	3,000	3,000	0	
511.51-10	Office Supplies	0	21	500	500	0	
511.51-11	Office Equipment	484	0	150	150	0	
511.52-12	Other Operating Expenses	0	331	575	575	0	
511.52-20	Clothing & Wearing Apparel	0	72	0	0	0	
511.52-30	Data Processing Software	510	333	399	399	0	Adobe
511.54.01	Training/Educational Cost	0	600	0	0	0	
511.54-10	Publications/Memberships	9,662	10,731	62,313	62,313	0	NEFRC Dues Moved from Pooled
511.55-03	Conference/Seminar	4,875	5,599	11,215	13,680	2,465	
	Total Operating Expenditures	115,496	134,149	230,002	235,905	5,903	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		554,208	595,568	739,483	774,339	34,856	4.71%

Administration

General Fund

Fund 001: Dept. 0200		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
512.10-xx	Salaries	313,648	495,532	612,414	594,455	(17,959)	Department Reorganization
512.10-14	Overtime	2,315	0	0	0	0	
512.10-xx	Employee Benefits	106,335	182,705	261,399	348,038	86,639	
Total Personnel Services		422,298	678,237	873,813	942,493	68,680	
512.34-10	Other Contracted Services	0	64	100	0	(100)	
512.40-10	Travel Expenses	1,604	95	6,590	8,000	1,410	FAC, FRMA, & ICCMA
512.41-01	Devices and Accessories	1,151	695	1,000	1,000	0	
512.41-10	Communications Recurring	2,024	2,458	3,600	2,400	(1,200)	
512.42-01	Postage Expense	274	57	800	400	(400)	
512.44-10	Rentals & Leases	3,602	3,602	3,602	3,602	0	Postage Machine Lease
512.45-60	Other insurance and bonds	0	242	0	0	0	
512.46-30	Maintenance Agreements	1,679	722	3,000	3,000	0	
512.47-10	Printing & Binding	21	106	380	300	(80)	
512.48-10	Promotional Activities	0	0	0	0	0	
512.49-10	Other Current Charges	144	5,019	200	200	0	
512.49-15	Advertising	0	0	250	250	0	Public Notices
512.51-10	Office Supplies	966	500	650	650	0	
512.51-11	Office Equipment	1,152	1,547	750	750	0	
512.52-10	Gas Oil & Lubricants	0	0	250	250	0	
512.52-12	Other Operating Expenses	795	667	50,500	60,000	9,500	Employee Recognition & Community Engagement
512.52-20	Clothing & Wearing Apparel	54	0	250	250	0	
512.54-10	Publications/Memberships	14,298	9,916	13,194	15,733	2,539	FAC, FCCMA, FACM, ICCMA Dues & FRMA Membership
512.55-01	Training/Educational Cost	495	495	0	0	0	
512.55-03	Conference/Seminar Registration	885	1,257	3,105	3,320	215	FAC, FRMA, & ICCMA
Total Operating Expenditures		29,144	27,442	88,221	100,105	11,884	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		451,442	705,679	962,034	1,042,598	80,564	8.37%

Administration - Communications

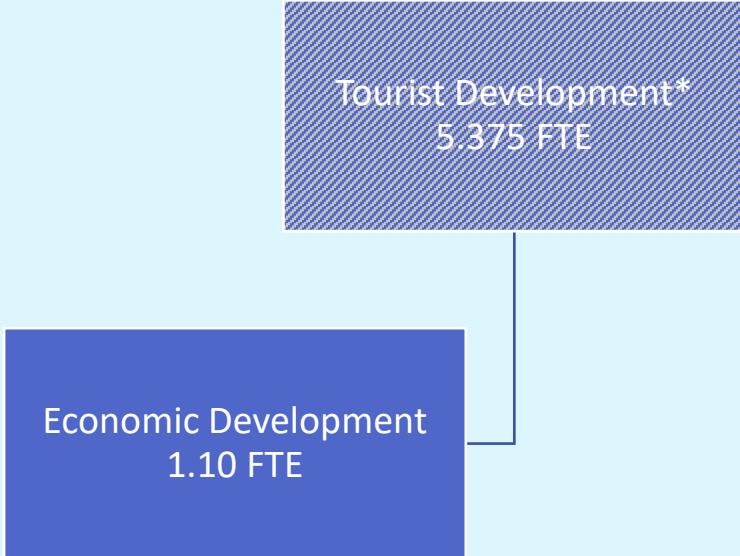
General Fund

Fund 001: Dept. 0204		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
519.10-12	Regular Salaries	2,750	218,476	218,331	219,011	680	Department Reorganization
519.10-14	Overtime	0	5	0	0	0	
519.10-xx	Employee Benefits	527	76,450	80,239	82,366	2,127	
Total Personnel Services		3,277	294,931	298,570	301,377	2,807	
519.34-10	Other Contracted Services	0	18,085	40,500	29,000	(11,500)	Website
519.40-10	Travel	0	0	2,000	2,300	300	
519.41-01	Communications Devices & Accessories	0	2,399	500	500	0	
519.41-10	Communications Recurring	0	1,717	1,800	2,400	600	
519.41-20	Communications Install/Repair	0	0	0	0	0	
519.42-01	Postage	0	133	500	500	0	
519.46-30	Maintenance Agreements	0	30,212	19,000	500	(18,500)	Copier Maintenance
519.46-40	Small Tools and Equipment	0	8,699	500	500	0	
519.47-10	Printing and Binding	0	786	1,000	25,000	24,000	Community Engagement and Marketing
519.49-15	Advertising	0	2,700	5,000	5,000	0	Marketing Campaigns
519.51-10	Office Supplies	0	539	1,000	1,000	0	
519.51-11	Office Equipment	0	14,898	3,000	3,000	0	
519.52-12	Other Operating Expenses	0	4,228	2,000	2,000	0	
519.52-20	Clothing and Wearing Apparel	0	424	1,000	0	(1,000)	
519.52-30	Data Processing Software	0	10,460	14,000	5,000	(9,000)	Creative Cloud, Social Media Software
519.54-10	Publications/Memberships	0	1,751	1,250	1,250	0	
519.55-01	Training/Educational Costs	0	4,519	3,000	3,000	0	
519.55-03	Conferences/Seminar Registration	0	25	1,000	1,350	350	
Total Operating Expenditures		0	101,575	97,050	82,300	(14,750)	
Total Expenditures		3,277	396,506	395,620	383,677	(11,943)	Overall Expenditure Increase/Decrease: -3.02%

Economic Development - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures						
Personnel	185,816	127,489	132,710	143,572	10,862	
Operating	86,462	38,047	54,521	52,421	(2,100)	
Total Expenditures	272,278	165,536	187,231	195,993	8,762	Overall Expenditure Increase/Decrease: 4.68%



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

Economic Development

General Fund

Fund 001: Dept. 0205		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
559.10-12	Salaries	136,350	97,245	100,189	106,803	6,614	
559.10-xx	Employee Benefits	49,466	30,244	32,521	36,769	4,248	
Total Personnel Services		185,816	127,489	132,710	143,572	10,862	
559.31-10	Professional Services	12,000	0	0	0	0	
559.34-10	Other Contracted Services	6,000	0	7,500	0	(7,500)	
559.40-10	Travel Expenses	768	0	0	2,000	2,000	
559.41-01	Devices and Accessories	37	12	0	0	0	
559.41-10	Communications Recurring	1,040	539	0	550	550	
559.42-01	Postage	949	0	250	250	0	
559.45-20	Vehicle Insurance	244	0	0	0	0	
559.46-20	Vehicle Repair & Maintenance	222	0	0	0	0	
559.46-30	Maintenance Agreements	344	58	500	100	(400)	
559.46-40	Small Tools & Equipment	0	0	100	0	(100)	
559.47-10	Printing & Binding	1,785	66	5,000	1,000	(4,000)	Proposal Booklets
559.48-10	Promotional Activities	10,891	20	2,000	2,000	0	
559.49-15	Advertising	0	0	2,000	5,000	3,000	Promote Strategic Plan Initiatives
559.51-10	Office Supplies	331	11	400	1,000	600	
559.51-11	Office Equipment	177	0	0	0	0	
559.52-10	Gas, Oil & Lubricants	185	0	0	0	0	
559.52-12	Other Operating Expenses	3,126	260	500	0	(500)	
559.52-30	Data Processing Software	22,814	10,681	10,000	10,000	0	GIS Planning, Web Tec
559.54-10	Publications/Memberships	24,681	26,400	26,271	26,521	250	Jax USA, Flagler Chamber
559.55-01	Training/Education	19	0	0	0	0	
559.55-03	Conference/Seminar Regist	849	0	0	4,000	4,000	Professional Development, Networking Events
Total Operating Expenditures		86,462	38,047	54,521	52,421	(2,100)	
Total Expenditures		272,278	165,536	187,231	195,993	8,762	Overall Expenditure Increase/Decrease: 4.68%

Land Management - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures						
Land Management - Personnel	270,586	319,549	314,879	338,861	23,982	
Land Management - Operating	83,476	104,514	80,498	158,540	78,042	
Land Management - Capital	21,215	76,647	0	0	0	
Land Management - Grants & Aids	0	0	18,473	17,964	(509)	
Natural Resource Land - Operating	0	0	926,945	865,587	(45,999)	
Natural Resource Land - Capital	0	0	218,820	218,820	0	
Total Expenditures	375,277	500,710	1,559,615	1,599,772	55,516	Overall Expenditure Increase/Decrease: 3.56%

Land Management
4.0 FTE

Land Management

General Fund

Fund 001: Dept. 0206		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
515.10-12	Regular Salaries	199,177	233,695	225,785	239,054	13,269	
515.10-14	Overtime	309	0	2,000	2,000	0	
515.10-xx	Employee Benefits	71,100	85,854	87,094	97,807	10,713	
Total Personnel Services		270,586	319,549	314,879	338,861	23,982	
515.31-10	Professional Services	24,361	28,682	10,000	30,000	20,000	Unplanned Survey & Appraisal Work
515.34-10	Other Contracted Services	26,797	13,599	30,000	30,000	0	Derelict Vessels & General Tree Work
515.34-20	Governmental Service	5,239	3,981	8,375	37,040	28,665	FDOT Fuel Monitoring/R&B Gas Tax
515.40-10	Travel Expenses	843	670	1,250	2,800	1,550	
515.41-01	Devices & Accessories	837	2,208	0	1,000	1,000	
515.41-10	Communications/Devices	2,581	3,554	2,760	5,000	2,240	Radio User Fees
515.41-20	Communications/Repairs	0	99	0	100	100	
515.42-01	Postage	9	123	50	150	100	
515.44-10	Rentals & Leases	5,952	25,324	2,503	6,500	3,997	Radio Rental Fees
515.45-20	Vehicle Insurance	733	988	1,225	1,500	275	
515.46-10	Building/ Equipment Repairs	1,924	749	1,000	1,000	0	
515.46-20	Vehicle Repair	3,119	6,366	10,000	14,000	4,000	Repairs for Vehicles, Heavy Equip. & UTVs
515.46-40	Small Tools & Equipment	4,810	10,104	3,000	8,000	5,000	Forestry Tools for Supervisor/Tables, Tents
515.48-10	Promotional Activities	0	0	0	250	250	
515.49-10	Other Current Chrgs/ Oblig	90	574	0	300	300	
515.49-15	Advertising	0	0	0	250	250	
515.51-10	Office Supplies/Printing Binding	32	73	0	625	625	
515.51-11	Office Equipment	0	452	0	750	750	
515.52-10	Gas, Oil & Lubricants	2,642	4,356	3,000	4,500	1,500	
515.52-12	Other Operating Expenses	1,611	1,840	250	1,500	1,250	Bottled Water
515.52-20	Clothing & Wearing Apparel	603	0	1,500	6,000	4,500	New FTE Fire PPE/New Fire Shelters and PPE 3 Staff
515.54-10	Publications/Memberships	238	62	100	300	200	Herbicide License Renewal
515.55-01	Training/ Education	675	280	0	2,300	2,300	Herbicide License x 3, Fire Cont. Education, Training
515.55-03	Conference/Seminar	380	275	485	375	(110)	
515.34-24	Tortoise Relocation	0	155	0	0	0	
519.34-90	Taxes & Assessments	0	0	5,000	4,300	(700)	Assessments for County Owned Properties
Total Operating Expenditures		83,476	104,514	80,498	158,540	78,042	
515.64-10	Equipment	21,215	76,647	0	0	0	
Total Capital Expenditures		21,215	76,647	0	0	0	
522.81-15	Aid to other govt - DOF	0	0	18,473	17,964	(509)	DOF Fire Control Assessment
Total Grants & Aids Expenditures		0	0	18,473	17,964	(509)	
Total Expenditures		375,277	500,710	413,850	515,365	101,515	Overall Expenditure Increase/Decrease: 24.53%

Natural Resource Land

General Fund

Fund 001: Dept. 0208		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
515.31-10	Professional Services						
	Bulow (Project #875553)	0	0	70,919	64,901	(6,018)	Future Use
	Graham Swamp (Project #202553)	0	0	119,987	152,367	32,380	Future Use
	Haw Creek (Project #220553)	0	0	50,303	50,216	(87)	Future Use
	Hunters Ridge (Project #780091)	0	0	496,246	386,755	(109,491)	Future Use
	Malacompra (Project #280553)	0	0	68,493	93,440	24,947	Future Use
	Princess Place (Project #31053L)	0	0	22,634	19,904	(2,730)	Future Use
515.34-10	Other Contracted Services						
	Malacompra (Project #280553)	0	0	25,000	0	(25,000)	Security
	Hunters Ridge (Project #780091)	0	0	0	60,000	60,000	Required Management - Firelines
515.34-20	Governmental Service						
	Bulow (Project #875553)	0	0	1,760	1,760	0	Fire Lines
	Haw Creek (Project #220553)	0	0	1,760	1,760	0	Fire Lines
	Hunters Ridge (Project #780091)	0	0	20,000	0	(20,000)	Fire Lines
	Malacompra (Project #280553)	0	0	1,760	1,760	0	Fire Lines
	Princess Place (Project #31053L)	0	0	1,760	1,760	0	Fire Lines
537.34-24	Tortoise Relocation						
	Tortoise Relocation (Project #000553)	0	0	1,500	1,500	0	Financial Assurance
	Tortoise Relocation (Project #000553)	0	0	44,823	21,464	(23,359)	Future Use
	Tortoise Relocation (Project #000553)	0	0	0	8,000	8,000	Mulcher Rental
	Total Operating Expenditures	0	0	926,945	865,587	(45,999)	
515.63-10	Improvements Other Than Bldg						
	Hunters Ridge (Project #780091)	0	0	55,070	55,070	0	Financial Assurance
	Hunters Ridge (Project #780091)	0	0	163,750	163,750	0	Perpetual Management
	Total Capital Expenditures	0	0	218,820	218,820	0	
Total Expenditures		0	0	1,145,765	1,084,407	(45,999)	Overall Expenditure Increase/Decrease: -4.01%
Project Totals Summary							
	Bulow (Project #875553)	66,661					
	Graham Swamp (Project #202553)	152,367					
	Haw Creek (Project #220553)	51,976					
	Hunters Ridge (Project #780091)	665,575					
	Malacompra (Project #280553)	95,200					
	Princess Place (Project #31053L)	21,664					
	Tortoise Relocation (Project #000553)	30,964					
	Total	1,084,407					

Description:
 These funds were previously included as part of the 001-0206 Land Management budget.

Project Descriptions

Tortoise Relocation - Project #000553:

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

**Bulow Land Management Plan - Project #875553:**

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

Graham Swamp - Wireless Communications - Project #202553:

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

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

**Princess Place - Project #31053L:**

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

(continued on next page)

Project Descriptions

Haw Creek Management of Natural Resources - Project #220553:

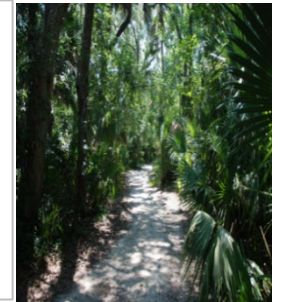
By assessing timber resources, planning timber management activities and implementing properly-timed timber harvests, Flagler County Land Management is able to balance the revenue potential of many of our public “timber lands” with the maintenance of intact, healthy forest systems. Healthy forests maintain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

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

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

Hunters Ridge - Project #780091:

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



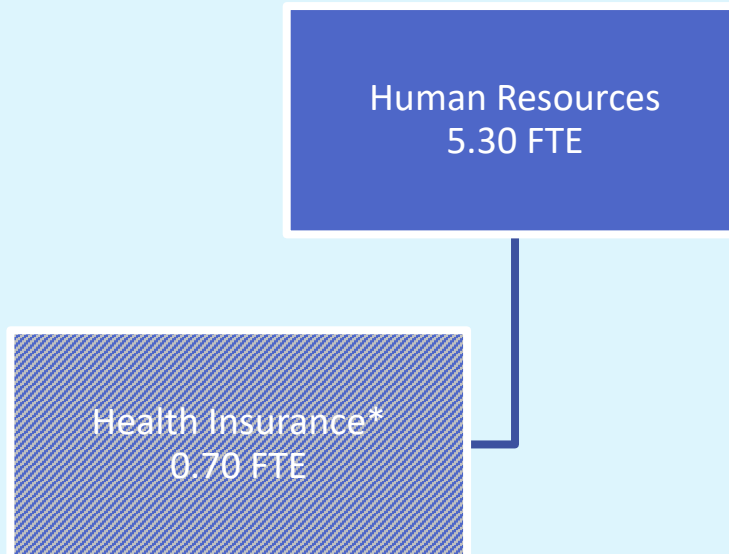
Malacompra Easement - Project #280553:

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

Human Resources - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures						
Personnel	236,954	327,746	478,482	584,097	105,615	
Operating	117,752	112,950	182,287	204,494	22,207	
Total Expenditures	354,706	440,696	660,769	788,591	127,822	Overall Expenditure Increase/Decrease: 19.34%



*Health Insurance is not part of the General Fund

Human Resources

General Fund

Fund 001: Dept. 0210		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
513.10-12	Regular Salaries	173,398	238,522	325,198	413,899	88,701	HR Manager Added FY 22
513.10-14	Overtime	564	0	0	0	0	
513.10-xx	Employee Benefits	62,992	89,224	153,284	170,198	16,914	Includes Expense Previously in Pooled
Total Personnel Services		236,954	327,746	478,482	584,097	105,615	
513.31-10	Professional Services	40,833	63,422	33,125	57,000	23,875	EAP Contract increase & Legal Services
513.34-10	Other Contracted Services	44,487	7,369	7,200	6,600	(600)	Fingerprinting & Background Check Info
513.40-10	Travel Expenses	1,414	81	3,400	3,000	(400)	
513.41-11	Communications Recurring	1,099	1,375	0	0	0	
513.42-01	Postage	227	304	275	275	0	
513.45-20	Vehicle Insurance	0	247	250	250	0	
513.46-10	Building/Equipt Repairs	0	12	0	0	0	
513.46-20	Vehicle Repair	55	428	0	0	0	
513.46-30	Maintenance Agreements	816	903	2,000	2,000	0	
513.47-10	Printing & Binding	0	1,988	275	300	25	
513.49-12	Educational Reimbursement	0	0	30,000	30,000	0	Previously in Pooled
513.49-13	Service Awards/Recognition	168	2,151	3,000	3,000	0	
513.49-15	Advertising	14	1,056	1,500	4,200	2,700	Posting Vacancies with Outside Sources
513.51-10	Office Supplies	798	929	950	950	0	
513.51-11	Office Equipment	743	728	4,175	0	(4,175)	
513.52-10	Gas, Oil, & Lubricants	0	53	1,820	1,500	(320)	
513.52-12	Other Operating Expenses	174	2,505	760	760	0	
513.52-30	Data Processing Software	9,923	10,319	13,441	11,489	(1,952)	Neogov
513.54-10	Publications/Memberships	2,663	6,746	2,836	3,290	454	
513.55-01	Training/Educational Cost	13,715	12,484	75,500	75,500	0	Leadership Instructors
513.55-03	Conference Seminar Registration	623	(150)	1,780	4,380	2,600	
Total Operating Expenditures		117,752	112,950	182,287	204,494	22,207	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		354,706	440,696	660,769	788,591	127,822	19.34%

County Attorney - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures						
Personnel	492,228	574,184	691,461	802,885	111,424	
Operating	127,526	86,129	133,350	112,705	(20,645)	
Total Expenditures	619,754	660,313	824,811	915,590	90,779	Overall Expend. Increase/Decrease: 11.01%

County Attorney
4.0 FTE

Fund 001: Dept. 0700		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
514.10-12	Regular Salaries	351,649	429,309	502,136	570,784	68,648	Deputy County Attorney Funded Full Year
514.10-14	Overtime	17,747	869	1,000	1,000	0	
514.10-xx	Employee Benefits	122,832	144,006	188,325	231,101	42,776	
Total Personnel Services		492,228	574,184	691,461	802,885	111,424	
514.31-10	Professional Services	113,887	78,221	100,000	83,000	(17,000)	Decrease Due to Hiring of Deputy County Attorney
514.33-10	Court Reporting Services	773	434	2,000	2,000	0	
514.34-10	Other Contracted Services	3,374	28	12,000	12,000	0	
514.40-10	Travel	1,131	288	2,500	2,500	0	
514.41-01	Devices and Accessories	365	17	200	200	0	
514.41-10	Communications Recurring	1,013	1,331	2,000	2,000	0	
514.42-01	Postage Expense	86	74	250	250	0	
514.45-60	Other Insurance & Bonds	150	75	0	0	0	
514.46-30	Maintenance Agreements	591	265	800	800	0	
514.47-10	Printing & Binding	0	21	0	0	0	
514.49-15	Advertising	0	0	300	300	0	
514.49-17	Settlement	792	0	1,000	1,000	0	
514.51-10	Office Supplies	0	222	500	500	0	
514.51-11	Office Equipment	0	1,127	1,000	1,000	0	
514.52-12	Other Operating Expenses	0	16	500	500	0	
514.52-30	Data Processing Software	0	0	200	200	0	
514.54-10	Publications/Memberships	4,684	3,851	9,100	5,455	(3,645)	Fees Absorbed by Clerk
514.55-01	Training/Educational Costs	680	120	500	500	0	
514.55-03	Conference/Seminar Regist.	0	39	500	500	0	
Total Operating Expenditures		127,526	86,129	133,350	112,705	(20,645)	
Total Expenditures		619,754	660,313	824,811	915,590	90,779	Overall Expenditure Increase/Decrease: 11.01%

Engineering - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures						
Personnel	652,679	713,923	866,748	1,159,653	292,905	
Operating	24,298	15,927	45,337	54,241	8,904	
Capital	0	0	27,620	0	(27,620)	
Total Expenditures	676,977	729,850	939,705	1,213,894	274,189	Overall Expenditure Increase/Decrease: 29.18%

Engineering
8.0 FTE

Engineering

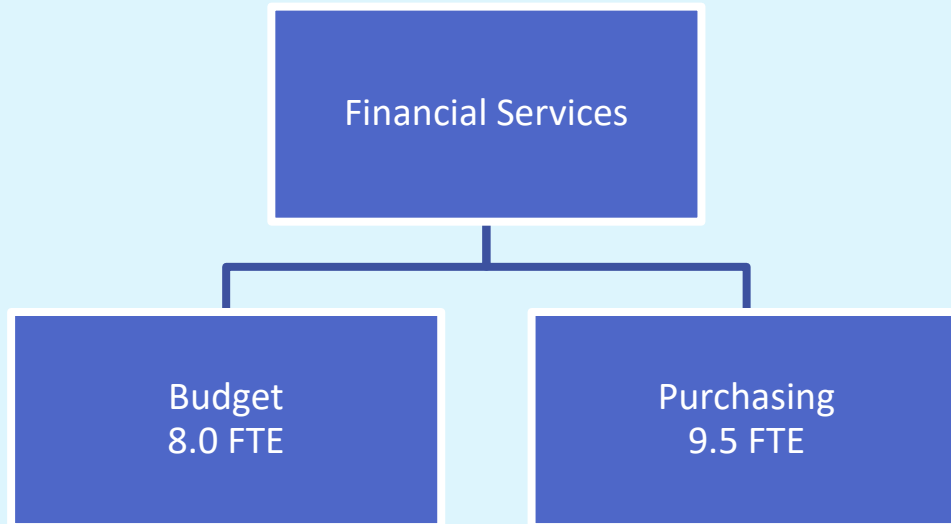
General Fund

Fund 001: Dept. 0800		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments				
Expenditures											
541.10-12	Regular Salaries	495,852	542,859	637,563	854,193	216,630	Added 1.0 FTE - Coastal Engineer				
541.10-13	Other Salaries & Wages	0	0	5,200	5,200	0					
541.10-14	Overtime	1,406	0	0	0	0					
541.10-xx	Employee Benefits	155,421	171,064	223,985	300,260	76,275					
Total Personnel Services		652,679	713,923	866,748	1,159,653	292,905					
541.31-10	Professional Services	900	0	0	0	0					
541.34-10	Other Contracted Services	350	775	0	500	500	Shredding				
541.34-20	Governmental Services	0	0	2,536	2,036	(500)					
541.40-10	Travel Expenses	0	0	3,000	3,000	0					
541.41-01	Devices and Accessories	223	0	0	500	500					
541.41-10	Communications	519	550	1,300	800	(500)					
541.42-01	Postage Expense	5,495	146	700	700	0					
541.44-10	Rentals & Leases	0	1,334	1,335	1,350	15	Copier Lease				
541.45-20	Vehicle Insurance	978	988	1,037	1,179	142					
541.45-60	Other Insurance & Bonds	108	0	0	0	0					
541.46-10	Building/Equipment Repairs	0	0	400	385	(15)					
541.46-20	Vehicle Repair	290	613	700	700	0					
541.46-30	Maintenance Agreements	2,035	656	4,717	4,717	0					
541.46-40	Small Tools & Equipment	0	613	400	400	0					
541.47-10	Printing & Binding	0	98	200	200	0					
541.49-10	Other Current Charges	0	15	1,000	858	(142)					
541.49-13	Service Awards/Recognition	0	95	0	0	0					
541.49-15	Advertising	5,284	2,029	1,400	1,400	0	Legal Ads for Bids & Permits				
541.51-10	Office Supplies	2,223	352	2,500	2,500	0					
541.51-11	Office Equipment	124	642	6,120	4,120	(2,000)	Equipment for New Position				
541.52-10	Gas, Oil & Lubricants	732	360	3,000	5,000	2,000					
541.52-12	Other Operating Expenses	383	298	200	200	0					
541.52-20	Clothing & Wearing Apparel	0	0	100	100	0					
541.52-30	Data Processing Software	2,150	2,395	2,777	0	(2,777)					
541.54-10	Publications/Memberships	1,854	2,139	3,415	14,346	10,931	Approved DU for BeachWatch Membership				
541.55-01	Employee Education/Training	275	553	6,500	7,250	750	FSBOA, APWA, FACERS Conferences				
541.55-03	Conference/Seminar Regist	375	1,276	2,000	2,000	0					
Total Operating Expenditures		24,298	15,927	45,337	54,241	8,904					
541.64-10	Equipment	0	0	27,620	0	(27,620)					
Total Capital Expenditures		0	0	27,620	0	(27,620)					
Total Expenditures						676,977	729,850	939,705	1,213,894	274,189	29.18%
Overall Expenditure Increase/Decrease:											

Financial Services - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures						
Budget - Personnel	417,436	528,492	629,594	866,332	236,738	
Budget - Operating	11,568	12,961	26,985	33,503	6,518	
Purchasing - Personnel	257,379	304,313	384,344	727,399	343,055	
Purchasing - Operating	19,894	63,620	27,663	24,458	(3,205)	
Purchasing - Capital	0	0	11,000	0	(11,000)	
Total Expenditures	706,277	909,386	1,079,586	1,651,692	572,106	Overall Expenditure Increase/Decrease: 52.99%



Financial Services - Budget

General Fund

Fund 001:		Actual	Actual	Adopted	Tentative	Changes		
Dept. 0201	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/-	Comments	
	Expenditures							
513.10-12	Regular Salaries	301,899	381,808	448,718	620,962	172,244	Reorganization	
513.10-14	Overtime	793	317	0	500	500		
513.10-xx	Employee Benefits	114,744	146,367	180,876	244,870	63,994		
	Total Personnel Services	417,436	528,492	629,594	866,332	236,738		
513.34-10	Other Contracted Services	2	0	25	25	0		
513.40-10	Travel	191	2,362	9,682	14,988	5,306	FGFOA Conferences, 1 additional FTE per Conf.	
513.41-01	Devices and Accessories	32	0	0	0	0		
513.41-10	Communications Recurring	439	830	600	600	0	Directors Cellphone	
513.42-01	Postage Expense	14	15	40	20	(20)		
513.46-30	Maintenance Agreements	1,142	1,440	1,800	1,800	0	Copier	
513.47-10	Printing & Binding	38	365	50	50	0		
513.49-10	Other Current Charges & Oblig	765	665	665	665	0		
513.49-15	Advertising	3,633	1,083	4,700	5,300	600	Public Hearing, Carryforward, & Mid-year Notices	
513.51-10	Office Supplies	989	685	1,333	1,000	(333)		
513.51-11	Office Equipment	1,227	666	1,100	1,000	(100)		
513.52-12	Other Operating Expenses	12	300	0	0	0		
513.54-10	Publications/Memberships	509	415	1,290	1,420	130	FGFOA & GFOA	
513.55-01	Training/Educational Cost	1,345	1,805	1,900	1,900	0		
513.55-03	Conference/Seminar Regist	1,230	2,330	3,800	4,735	935		
	Total Operating Expenditures	11,568	12,961	26,985	33,503	6,518		
							Overall Expenditure Increase/Decrease:	
	Total Expenditures	429,004	541,453	656,579	899,835	243,256	37.05%	

Financial Services - Purchasing

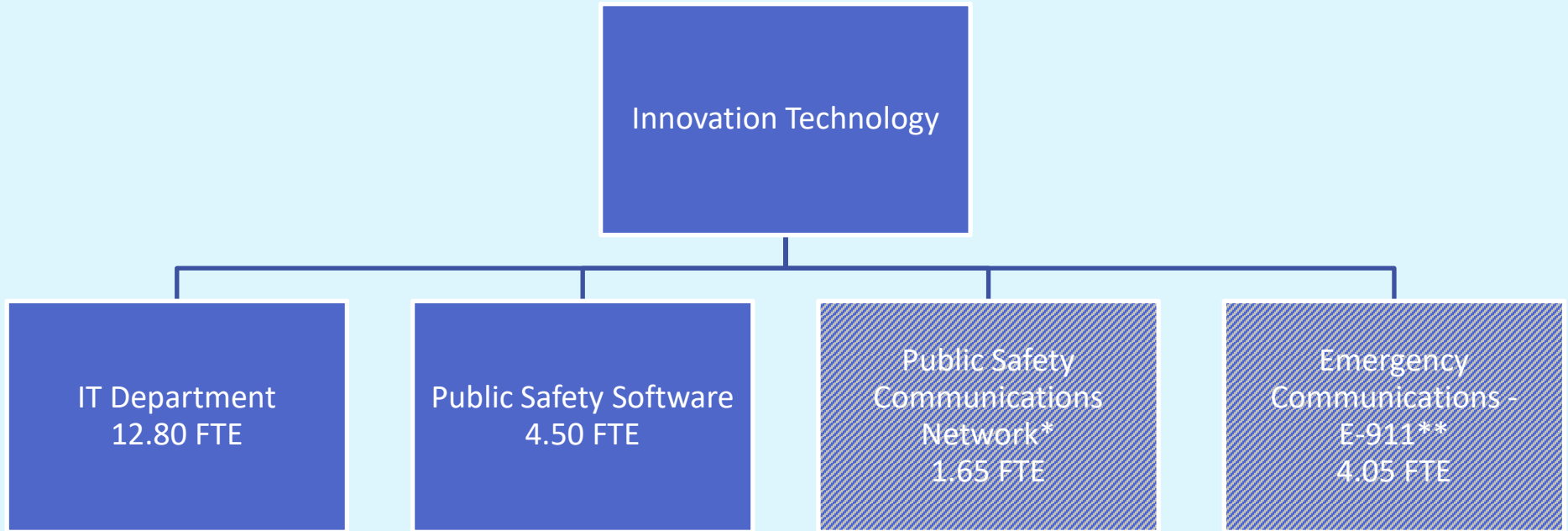
General Fund

Fund 001: Dept. 0202		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments				
Expenditures											
513.10-12	Regular Salaries	192,482	214,764	270,359	511,914	241,555	Reorganization for Centralized Purchasing/Contracts				
513.10-14	Overtime	1,743	694	500	1,500	1,000					
513.10-xx	Employee Benefits	63,154	88,855	113,485	213,985	100,500					
Total Personnel Services		257,379	304,313	384,344	727,399	343,055					
513.34-10	Other Contracted Services	0	20,960	0	25	25					
513.40-10	Travel Expenses	1,826	2,066	2,700	4,155	1,455					
513.41-10	Communications	377	482	360	1,080	720					
513.42-01	Postage Expense	138	73	50	50	0					
513.44-10	Rentals and Leases	3,839	3,021	3,160	4,020	860	Uniforms for Additional FTE's & Contract Increase				
513.45-20	Vehicle Insurance	0	494	250	600	350					
513.46-10	Building/Equipmt Repairs	1,486	0	0	0	0					
513.46-20	Vehicle Repair	98	18	200	500	300					
513.46-30	Maintenance Agreements	193	283	3,100	550	(2,550)	FM Live Cloud System Moved to Fleet				
513.46-40	Small Tools & Equipmt	478	0	0	0	0					
513.47-10	Printing and Binding	69	45	50	50	0					
513.49-10	Other Current Charges & Oblig	0	0	0	0	0					
513.49-15	Advertising	180	0	500	500	0					
513.51-10	Office Supplies	1,214	144	760	500	(260)					
513.51-11	Office Equipment	1,641	401	1,000	500	(500)					
513.52-10	Gas, Oil & Lubricants	255	81	100	2,028	1,928					
513.52-12	Other Operating Expenses	(2,265)	(4,169)	0	0	0					
513.52-30	Data Processing Software	3,000	28,648	9,528	3,000	(6,528)	FM Live Cloud Hosting & Licensing Moved to Fleet				
513.54-10	Publications/Memberships	1,544	4,091	1,145	1,540	395					
513.55-01	Training/Educational Cost	4,854	6,132	4,160	4,160	0					
513.55-03	Conference/Seminar Regist	967	850	600	1,200	600					
Total Operating Expenditures		19,894	63,620	27,663	24,458	(3,205)					
513.64-10	Equipment	0	0	11,000	0	(11,000)					
Total Capital Expenditures		0	0	11,000	0	(11,000)					
Total Expenditures						277,273	367,933	423,007	751,857	328,850	77.74%
Overall Expenditure Increase/Decrease:											

Innovation Technology - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Expenditures						
IT Department - Personnel	766,424	823,287	925,525	1,125,547	200,022	
IT Department - Operating	1,072,657	1,155,098	1,026,275	993,100	(33,175)	
IT Department - Capital	226,324	65,909	0	0	0	
Public Safety Software - Personnel	1,582	228,941	294,833	439,059	144,226	
Public Safety Software - Operating	268,710	331,137	365,222	446,114	80,892	
800 MHz - Operating	265,748	128,375	0	0	0	
800 MHz - Debt Service	831,810	408,418	0	0	0	
Total Expenditures	3,433,255	3,141,165	2,611,855	3,003,820	391,965	Overall Expenditure Increase/Decrease: 15.01%



*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 001: Dept. 0203	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments				
Expenditures											
519.10-12	Regular Salaries	553,709	605,042	671,015	803,817	132,802	Two IT Support Specialist I positions added in FY 21-22				
519.10-14	Overtime	9,073	894	5,000	5,000	0					
519.10-xx	Employee Benefits	203,642	217,351	249,510	316,730	67,220					
Total Personnel Services		766,424	823,287	925,525	1,125,547	200,022					
519.31-10	Professional Services	0	1,800	0	0	0					
519.34-10	Other Contracted Services	378,177	337,453	9,200	34,250	25,050	Go Daddy, Smarsh, Mob Dev Mgt moved from Creative Media				
519.40-10	Travel/Training	891	3,136	6,000	6,000	0					
519.41-01	Devices & Accessories	6,810	7,120	14,000	15,000	1,000	Vertek Phones				
519.41-10	Communications Recurring	9,597	14,801	7,700	11,200	3,500	Cell Phones and Zoom Licenses				
519.42-01	Postage Expense	208	336	500	500	0					
519.44-10	Rentals & Leases	24,835	18,263	20,000	20,000	0	Copier Rentals All Depts				
519.45-10	General Liability Ins	368	194	2,100	3,000	900	Insurance for Drones				
519.45-20	Vehicle Insurance	1,736	1,976	1,925	2,200	275					
519.45-60	Other Insurance & Bonds	0	1,994	0	0	0					
519.46-10	Building & Equipment Repairs	9,076	44	32,000	42,000	10,000	Security System Repairs				
519.46-20	Vehicle Repair	2,473	1,923	3,000	4,800	1,800					
519.46-30	Maintenance Agreements	489,981	404,132	419,500	479,400	59,900	Tyler, Central Square, Office 365				
519.46-40	Small Tools & Equipment	3,291	2,574	31,000	31,000	0	Non-Capital Drones				
519.47-10	Printing & Binding	141	261	150	150	0					
519.49-15	Advertising	0	41	200	200	0					
519.51-10	Office Supplies	1,161	515	1,000	1,000	0					
519.51-11	Office Equipment	52,802	280,381	433,500	281,500	(152,000)	Countywide Replacements, Security, Library Self Check Out				
519.52-10	Gas, Oil & Lubricants	2,757	2,925	3,500	5,000	1,500					
519.52-12	Other Operating Expenses	2,099	713	2,000	4,000	2,000					
519.52-20	Clothing & Wearing Apparel	0	1,418	2,000	2,500	500					
519.52-30	Data Processing Software	58,326	64,637	29,500	35,000	5,500	Office 365				
519.54-10	Publications/Memberships	23,773	4,213	1,000	5,400	4,400					
519.55-01	Training/Educational Cost	3,545	3,473	2,500	5,000	2,500					
519.55-03	Conference/Seminar Regist	610	775	4,000	4,000	0					
Total Operating Expenditures		1,072,657	1,155,098	1,026,275	993,100	(33,175)					
519.64-10	Equipment	226,324	65,909	0	0	0	Funding in Capital Project Fund 316				
Total Capital Expenditures		226,324	65,909	0	0	0					
Total Expenditures						2,065,405	2,044,294	1,951,800	2,118,647	166,847	8.55%
Overall Expenditure Increase/Decrease:											

Innovation Technology - Public Safety Software

General Fund

Fund 001: Dept. 0207	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
	Expenditures						
519.10-12	Regular Salaries	1,316	168,919	211,429	313,042	101,613	Two IT Support Specialist I positions added in FY-22
519.10-14	Overtime	0	58	1,250	1,250	0	
519.10-xx	Employee Benefits	266	59,964	82,154	124,767	42,613	
	Total Personnel Services	1,582	228,941	294,833	439,059	144,226	
525.46-30	Maintenance Agreements	268,710	293,182	357,722	438,614	80,892	CAD Software and Mobile Site Support
525.52-30	Data Processing Software	0	31,655	0	0	0	
525.55-03	Conferences/Seminars	0	6,300	7,500	7,500	0	
	Total Operating Expenditures	268,710	331,137	365,222	446,114	80,892	
	Total Expenditures	270,292	560,078	660,055	885,173	225,118	Overall Expenditure Increase/Decrease: 34.11%

Innovation Technology - 800 MHz Radio System

General Fund

Fund 001: Dept. 3816		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
529.34-10	Other Contracted Services	0	0	0	0	0	All Expenses Moved to Fund 182
529.40-10	Travel Expenses	0	0	0	0	0	
529.41-01	Devices and Accessories	9,755	6,205	0	0	0	
529.41-10	Communications Recurring	0	0	0	0	0	
529.41-20	Communications Inst/Repr	25,515	0	0	0	0	
529.43-10	Utilities Expenses	20,558	104	0	0	0	
529.44-10	Rentals and Leases	181,336	97,283	0	0	0	
529.46-10	Building/Equip Repairs	0	0	0	0	0	
529.46-20	Vehicle Repair	43	0	0	0	0	
529.46-30	Maintenance Agreements	20,007	24,783	0	0	0	
529.46-40	Small Tools & Equipment	1,519	0	0	0	0	
529.47-10	Printing and Binding	0	0	0	0	0	
529.49-10	Other Current Charges	0	0	0	0	0	
529.51-11	Office Equipt	6,947	0	0	0	0	
529.52-10	Gas, Oil & Lubricants	68	0	0	0	0	
529.52-12	Other Operating Expenses	0	0	0	0	0	
Total Operating Expenditures		265,748	128,375	0	0	0	
529.71-30	Principal on Loan	788,540	404,060	0	0	0	Purchase of 800 MHz Communication System
529.72-30	Interest on Loan	43,270	4,358	0	0	0	Maturity Date 10/01/2020-details in Debt Svc. Section
Total Debt Service		831,810	408,418	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		1,097,558	536,793	0	0	0	0.00%

Extension Services - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures						
Personnel	205,012	236,232	268,551	292,839	24,288	
Operating	32,961	28,341	77,213	77,387	174	
Total Expenditures	237,973	264,573	345,764	370,226	24,462	Overall Expenditure Increase/Decrease: 7.07%

Extension Services
6.0 FTE

Extension Services

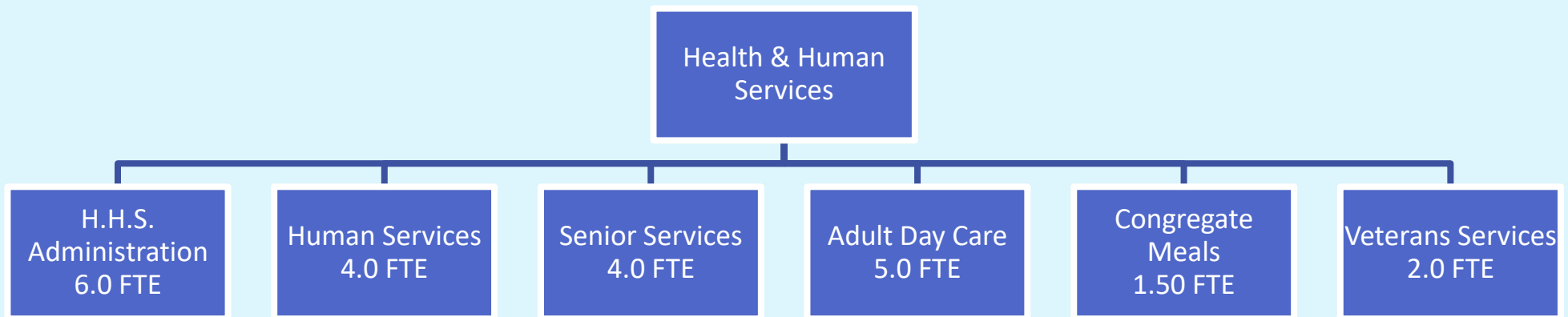
General Fund

Fund 001: Dept. 2400		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
537.10-12	Regular Salaries	171,426	191,519	208,864	224,983	16,119	
537.10-14	Overtime	26	0	0	0	0	
537.10-xx	Employee Benefits	33,560	44,713	59,687	67,856	8,169	
Total Personnel Services		205,012	236,232	268,551	292,839	24,288	
537.34-10	Other Contracted Services	1,191	292	20,860	20,856	(4)	SEA Grant Position from UF
537.40-10	Travel/Training	0	186	5,304	5,316	12	
537.41-01	Devices and Accessories	0	0	125	125	0	
537.41-10	Communications Recurring	8,453	7,091	10,248	10,360	112	
537.41-20	Communications Inst/Repr	0	0	260	0	(260)	
537.42-01	Postage Expense	97	0	50	50	0	
537.43-10	Utilities Expense	12,555	12,468	16,872	17,160	288	
537.45-20	Vehicle Insurance	489	494	780	885	105	
537.46-10	Building/Equipment Repairs	159	63	1,150	950	(200)	
537.46-20	Vehicle Repair	147	612	1,510	800	(710)	
537.46-30	Maintenance Agreements	1,955	1,064	2,800	1,750	(1,050)	Copier Maintenance
537.46-40	Small Tools & Equipment	445	1,891	1,200	1,100	(100)	
537.47-10	Printing & Binding	12	0	300	300	0	
537.49-10	Other Current Charges	35	35	35	70	35	
537.51-10	Office Supplies	852	600	2,172	1,580	(592)	
537.51-11	Office Equipment	250	0	1,959	5,959	4,000	Relacement of old furniture
537.52-10	Gas, Oil & Lube	419	359	3,240	1,950	(1,290)	
537.52-12	Other Operating Expenses	4,746	2,274	4,460	4,323	(137)	
537.54-10	Publications/Memberships	856	712	1,443	1,408	(35)	
537.55-01	Training/Educational Cost	0	0	150	150	0	
537.55-03	Conference/Seminar Registration	300	200	2,295	2,295	0	
Total Operating Expenditures		32,961	28,341	77,213	77,387	174	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		237,973	264,573	345,764	370,226	24,462	7.07%

Health & Human Services Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures						
H.H.S. Administration - Personnel	216,008	305,814	431,666	553,976	122,310	
H.H.S. Administration - Operating	16,930	14,272	19,850	28,000	8,150	
Human Services - Personnel	243,721	260,944	258,616	298,992	40,376	
Human Services - Operating	56,696	39,611	77,725	5,160	(72,565)	
Human Services - Outside Agency	475,500	471,493	524,500	539,500	15,000	
Human Services - State Mandated	1,396,678	1,401,998	1,556,097	1,556,097	0	
Human Services - Public Assistance	225,235	185,132	270,000	260,000	(10,000)	
Senior Services - Personnel	270,546	264,278	272,383	292,958	20,575	
Senior Services - Operating	458,364	566,858	538,709	569,800	31,091	
Senior Services - Capital	0	0	27,000	0	(27,000)	
Senior Services - Grants & Aids	8,895	16,198	10,779	10,000	(779)	
Adult Day Care - Personnel	125,445	139,465	282,235	321,457	39,222	
Adult Day Care - Operating	15,236	9,957	30,995	35,000	4,005	
Congregate & Home Del. Meals - Personnel	37,890	50,600	77,725	85,420	7,695	
Congregate & Home Del. Meals - Operating	425,162	270,968	294,442	304,100	9,728	
Veterans Services - Personnel	98,329	110,348	139,549	173,727	34,178	
Veterans Services - Operating	2,345	729	4,450	4,250	(200)	
Veterans Services - Grants & Aids	843	0	2,000	2,000	0	
Total Expenditures	4,073,823	4,108,665	4,818,721	5,040,437	221,786	Overall Expenditure Increase/Decrease: 4.60%



REVENUE SOURCE NARRATIVES FOR SOCIAL SERVICES

EHEAP

Elderly Heat and Energy Assistance Program (EHEAP) consists of pass through funds that provide assistance with utility (electric, fuel) bills to individuals meeting income criteria and are 60 years of age or older. Final shut off or delinquent notice is required. Family size and gross income determine final eligibility.

TITLE III C-1

Title III-C-1 provides congregate dining, nutrition education and outreach. Meals meet federal government compliance of 1/3 of the Recommended Daily Allowance. Nutrition education is provided by a state licensed, registered dietitian. Dining services are available to those seniors 60 years of age and older. Senior diners are provided opportunity to contribute to this program by donation. Administered via the Older Americans Act, Title III-C-1 is partially funded with a federal grant.

CCE

Community Care for the Elderly offers services and case management to frail elders, making it possible for them to live independently. Services include homemaker services, personal care, adult day care, in-home respite, and Meals on Wheels. CCE is funded in part with state general revenue funds. Seniors are fee-assessed and pay a co-pay for services per state mandate. No medical care is provided.

LSP

Local Service Program provides funding for home-delivered meals to assist elders to live in the least restrictive environment that meets their needs.

TITLE III-B

Title III-B provides support services under the Older Americans Act and is partially funded with a federal grant. Examples of services include: companionship, counseling, information and referral, screening and assessment, public education, homemaking, personal care and transportation. Seniors are provided an opportunity to contribute to these programs by donation.

TITLE III C-2

Title III-C-2 provides Home Delivered Meals (Meals on Wheels) to those seniors 60 years of age and older with a functional impairment that restricts their ability to perform the normal activities of daily living. Meals meet 1/3 of the Recommended Daily Allowance. Nutrition education is provided with information provided by a state licensed, registered dietitian. Meals on Wheels clients are provided an opportunity to contribute to this program by donation. Administered via the Older Americans Act Title III-C-2 is partially funded with a federal grant.

Medicaid Managed Care Long Term Care (LTC)

Formerly known as Medicaid Waiver, **LTC** provides Adult Day Care and some Case Management to eligible senior services clients. Contracts are with approved managed care plans, payment is received from Medicaid (AHCA).

Safe Haven Grant

This will provide a supervised visitation and safe exchange location to enhance safety for children and adult victims of domestic violence.

TITLE III-E

Title III-E is administered via the Older Americans Act and is partially funded with a federal grant. This is a respite service for caregivers of seniors 60 years of age and older. Caregivers are provided an opportunity to contribute to this program by donation.

ADI

Alzheimer's Disease Initiative provides a continuum of services to meet the needs of individuals with Alzheimer's disease and other memory-related disorders and their caregivers. Services include in-home and/or in-facility caregiver respite. ADI is funded in part with state general revenue funds. Seniors are fee-assessed and pay a co-pay for services per state mandate. No medical care is provided.

Home Care for the Elderly

HCE gives caregivers a monthly subsidy to assist them in keeping frail elders in their own homes. The program may also provide special subsidies to purchase additional services or supplies, such as respite care and medical supplies. This service has historically been limited to 10 seniors. This program is funded by state general revenue funds.

City of Palm Coast Utility Assistance Interlocal

Provides \$10,000 for utility assistance for eligible residents of the City of Palm Coast.

Health & Human Services - Administration

General Fund

Fund 001: Dept. 2706	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
569.10-12	Regular Salaries	157,460	224,023	319,593	403,229	83,636	Including 2 SHIP FTE's
569.10-14	Overtime	49	0	0	0	0	
569.10-xx	Employee Benefits	58,499	81,791	112,073	150,747	38,674	
Total Personnel Services		216,008	305,814	431,666	553,976	122,310	
569.34-10	Other Contracted Services	8	0	50	300	250	
569.40-10	Travel Expenses	0	0	50	800	750	
569.41-01	Devices and Accessories	37	0	0	0	0	
569.41-10	Communications Recurring	9,806	7,821	11,200	13,000	1,800	Rate Increase
569.43-10	Utilities Expense	6,098	5,992	6,700	10,000	3,300	FPL Rate Increase
569.45-60	Other insurance and Bonds	0	170	0	200	200	
569.46-10	Building/Equipment Repairs	28	0	500	1,200	700	
569.47-10	Printing & Binding	27	0	50	100	50	
569.51-10	Office Supplies	78	214	600	600	0	
569.51-11	Office Equipment	108	59	500	500	0	
569.52-12	Other Operating Expenses	11	16	50	300	250	
569.54-10	Publications/Membership	134	0	60	200	140	
569.55-03	Conference & Seminar Fees	595	0	90	800	710	
Total Operating Expenditures		16,930	14,272	19,850	28,000	8,150	
Total Expenditures		232,938	320,086	451,516	581,976	130,460	Overall Expenditure Increase/Decrease: 28.89%

Health & Human Services - Human Services

General Fund

Fund 001: Dept. 2700	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures							
569.10-12	Regular Salaries	173,057	187,420	182,583	210,081	27,498	
569.10-14	Overtime	27	0	0	0	0	
569.10-xx	Employee Benefits	70,637	73,524	76,033	88,911	12,878	
Total Personnel Services		243,721	260,944	258,616	298,992	40,376	
569.34-10	Other Contracted Services	42	940	170	170	0	Interpreting Services for ADA Compliance
569.41-10	Communications Recurring	81	0	0	0	0	
569.42-01	Postage	870	553	900	700	(200)	
569.46-10	Building/Equip Repairs	21	0	0	0	0	
569.46-30	Maintenance Agreements	445	284	690	690	0	
569.47-10	Printing & Binding	46	0	100	100	0	
569.51-10	Office Supplies	769	437	1,000	1,000	0	
569.51-11	Office Equip	0	497	250	800	550	
569.52-12	Other Operating Expenses	248	0	300	300	0	
569.52-30	Data Processing Software	0	0	11,600	0	(11,600)	FY 22 DU for Software
569.54-10	Publications/Memberships	0	0	365	400	35	
569.55-01	Training/Educational Cost	0	0	150	500	350	
569.55-03	Conference/Seminar Regist	0	0	100	500	400	Human Services Conference
529.34-10	Other Contracted Svcs (Sally's Safe Haven)	54,174	36,900	62,100	0	(62,100)	Contract ended
Total Operating Expenditures		56,696	39,611	77,725	5,160	(72,565)	
564.82-24	Aid to Children's Home Society	28,500	21,375	28,500	28,500	0	
572.82-16	Boys and Girls Club	30,000	30,000	30,000	30,000	0	
564.82-10	SMA Behavioral Health Services	173,300	173,300	173,300	173,300	0	
564.82-17	Early Learning Coalition	63,200	63,200	63,200	63,200	0	
564.82-18	Family Life Center	77,500	77,500	77,500	92,500	15,000	
564.82-19	Flagler Volunteer Svcs	0	0	25,000	25,000	0	
564.82-60	Flagler County Free Clinic	60,000	60,000	60,000	60,000	0	
564.82-61	Open Door Re-Entry & Recovery Ministry	9,000	9,000	9,000	9,000	0	
564.82-62	Cold Weather Shelter	0	4,250	24,000	24,000	0	
564.83-70	Grace Community Food Pantry	9,000	7,868	9,000	9,000	0	
572.81-01	Flagler County School Board	25,000	25,000	25,000	25,000	0	Belle Terre Swim & Racquet Club
Total Outside Agency Funding		475,500	471,493	524,500	539,500	15,000	

(continued on next page)

Health & Human Services - Human Services

General Fund

Fund 001: Dept. 2700	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures (continued)							
561.31-60	Medicaid Reimb - Hospital/Nursing Home	1,313,486	1,338,930	1,397,097	1,397,097	0	Based on Proposed 100% County Funding
562.49-91	Wrtie offs/shortages	0	15,376	0	0	0	
562.83-73	Health Care Responsibility Act - HCRA	75,692	38,892	150,000	150,000	0	Based on Actuals/State Mandated Max \$430,044
564.83-71	Indigent Burial	7,500	8,800	9,000	9,000	0	
Total State Mandated Costs		1,396,678	1,401,998	1,556,097	1,556,097	0	
562.83-72	Indigent Health Care	81,070	67,354	130,000	120,000	(10,000)	
564.83-32	City of Palm Coast Utility Assistance	11,133	12,602	10,000	10,000	0	Actual Expense to be Based on City of PC Funding
564.83-76	Emergency Asst - Utilities/Rent	133,032	105,176	130,000	130,000	0	
Total Public Assistance		225,235	185,132	270,000	260,000	(10,000)	
Total Expenditures		2,397,830	2,359,178	2,686,938	2,659,749	(27,189)	Overall Expenditure Increase/Decrease: -1.01%

STATE MANDATED FUNDING FOR HUMAN SERVICES

MEDICAID REIMBURSEMENT- HOSPITAL/NURSING HOME

Reimbursement to the State for the County portion of Medicaid costs for hospitalization/nursing home services of Flagler County residents. The annual contribution is the total contribution for the prior fiscal year adjusted by the percentage change in state Medicaid expenditures and weighted by the county's Medicaid enrollees divided by the state enrollees as of March 1st each year. Notice of annual contribution is provided by June 1st each year.

INDIGENT BURIAL

Provide emergency cremations for those qualified, unclaimed individuals who die in Flagler County and are without resources. Burial is provided when the deceased is unclaimed or unidentified.

HEALTH CARE RESPONSIBILTY ACT - HCRA

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

PUBLIC ASSISTANCE FUNDING FOR HUMAN SERVICES

INDIGENT HEALTH CARE

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

EMERGENCY ASSISTANCE

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

OUTSIDE AGENCY FUNDING FOR HUMAN SERVICES

BOYS & GIRLS CLUB

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

FLAGLER COUNTY FREE CLINIC

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

OPEN DOOR RE-ENTRY & RECOVERY MINISTRY INC.

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

CHILDREN'S HOME SOCIETY

Family Transition Program

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

Flagler County Independent Living Referral Program

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

FAMILY LIFE CENTER

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

SMA BEHAVIORAL HEALTH SERVICES

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

FLAGLER COUNTY SCHOOL BOARD

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

GRACE COMMUNITY FOOD PANTRY

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

THE COLD WEATHER SHELTER

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

EARLY LEARNING COALITION of FLAGLER/VOLUSIA

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

SALLY'S SAFE HAVEN FAMILY VISITATION CENTER OF FLAGLER COUNTY

Supervised Visitation Centers provide supervised visitations for children in Foster Care, Family Law and Domestic Violence cases. Monitored exchanges of custody are provided for Family Law cases. Referrals are accepted from Community Partnership for Children, the Department of Children and Families, the Court or from Attorneys for the parties to the case.

FLAGLER VOLUNTEER SERVICES

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

Health & Human Services - Senior Services

General Fund

Fund 001: Dept. 2701	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
569.10-12	Regular Salaries	194,411	189,831	193,887	204,723	10,836	
569.10-14	Overtime	161	0	0	0	0	
569.10-xx	Employee Benefits	75,974	74,447	78,496	88,235	9,739	
	Total Personnel Services	270,546	264,278	272,383	292,958	20,575	
569.34-02	Title III E In Home Respite	46,903	60,900	60,000	60,000	0	Grant Funded
569.34-02	Title III E In Home Respite - CARES	9,078	0	0	0	0	
569.34-05	Title III B Home Services	101,319	128,006	118,213	128,000	9,787	Grant Funded
569.34-05	Title III B Home Services - CARES	22,725	0	0	0	0	
569.34-06	ADI Home Services	79,541	82,439	110,169	120,000	9,831	Grant Funded
569.34-07	CCE Home Services	143,199	179,643	197,042	205,000	7,958	Grant Funded
569.34-10	Other Contracted Services	142	0	200	500	300	AHCA Required Background Screenings
569.41-10	Communications	135	173	1,685	1,700	15	3 Case Manager Monthly Cell Phone Service
569.42-01	Postage Expense	553	718	700	700	0	
569.44-10	Rentals & Leases	8,465	6,349	7,980	8,500	520	Medical Monitoring Units-Guardian Alert Button
569.45-20	Vehicle Insurance	1,222	988	1,000	1,000	0	
569.46-10	Building & Equipment Repairs	21	0	100	0	(100)	
569.46-20	Vehicle Repair	711	722	1,500	1,500	0	
569.46-30	Maintenance Agreements	465	290	550	550	0	
569.46-40	Small Tools & Equipment	463	540	250	500	250	
569.47-10	Printing & Binding	139	0	100	200	100	Increase Outreach Efforts and Marketing
569.49-10	Other Current Chg	33,644	102,611	34,000	34,000	0	Material Aid Client Supls-Offset by Grants/Donations
569.49-10	Other Current Chg - CARES	5,853	0	0	0	0	
569.51-10	Office Supplies	687	426	950	1,000	50	
569.51-11	Office Equipment	19	54	0	100	100	
569.52-10	Gas, Oil & Lube	2,734	1,966	2,100	4,000	1,900	
569.52-12	Other Operating Expenses	346	479	1,700	1,700	0	Senior Events, Volunteer Recognition
569.54-10	Publications/Memberships	0	399	350	350	0	
569.55-03	Conference Registration/Training	0	155	120	500	380	
	Total Operating Expenditures	458,364	566,858	538,709	569,800	31,091	
569.64-10	Equipment	0	0	27,000	0	(27,000)	
	Total Capital Expenditures	0	0	27,000	0	(27,000)	
569.83-76	Emergency Assistance	8,895	16,198	10,779	10,000	(779)	EHEAP Grant Funded
	Total Grants & Aids	8,895	16,198	10,779	10,000	(779)	
Total Expenditures						23,887	Overall Expenditure Increase/Decrease: 2.81%

Health & Human Services - Adult Day Care

General Fund

Fund 001: Dept. 2702		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
569.10-12	Regular Salaries	83,578	94,709	185,510	208,583	23,073	
569.10-13	Other Salaries & Wages	9,534	4,363	7,725	10,000	2,275	
569.10-xx	Employee Benefits	32,333	40,393	89,000	102,874	13,874	
Total Personnel Services		125,445	139,465	282,235	321,457	39,222	
569.34-10	Contracted Services	335	110	600	600	0	Background Checks, Permit Fees, Food Hygeine
569.42-01	Freight/Postage	8	0	50	50	0	
569.43-10	Utilities Expense	4,008	2,651	5,200	6,500	1,300	
569.46-10	Building Equip/Repairs	100	0	150	150	0	
569.47-10	Printing & Binding	0	0	25	50	25	
569.49-10	Other Current Chrgs/Oblig	180	185	250	300	50	
569.51-10	Office Supplies	23	157	200	200	0	
569.51-11	Office Equipment	0	55	0	0	0	
569.52-12	Other Operating Expenses	10,353	6,609	24,220	26,650	2,430	CPI Increase for Meals
569.55-01	Education/Training	229	190	300	500	200	Medical Staff Certifications
Total Operating Expenditures		15,236	9,957	30,995	35,000	4,005	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		140,681	149,422	313,230	356,457	43,227	13.80%

Health & Human Services - Congregate & Home Delivered Meals

General Fund

Fund 001: Dept. 2703		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
569.10-12	Regular Salaries	28,012	36,523	52,115	56,346	4,231	
569.10-14	Overtime	10	0	0	0	0	
569.10-xx	Employee Benefits	9,868	14,077	25,610	29,074	3,464	
Total Personnel Services		37,890	50,600	77,725	85,420	7,695	
569.34-01	Contract/FC Transp-Cong Meals	86,000	58,550	86,000	86,000	0	
569.34-10	Contracted Services	3,900	1,613	2,500	2,500	0	Nutrition Contract Specialist
569.41-10	Communications Recurring	1,620	1,679	1,620	1,800	180	Spectrum Senior Center
569.41-20	Communications Inst/Repair	0	99	0	0	0	
569.43-10	Utilities Expense	9,323	2,586	0	0	0	
569.44-10	Rentals & Leases	0	29,700	39,600	40,800	1,200	Church On The Rock Rent and Utilities
569.46-10	Building/Equip	100	18	150	150	0	
569.46-30	Maintenance Agreements	1,253	1,222	1,300	1,300	0	Senior Center License
569.46-40	Small Tools & Equipment	0	254	700	700	0	
569.47-10	Printing & Binding	0	0	50	50	0	
569.49-10	Other Current Chrgs/Obligations	0	173	200	200	0	
569.49-15	Advertising	0	0	50	100	50	
569.51-10	Office Supplies	62	65	300	300	0	
569.51-11	Office Equip	0	2,070	75	100	25	
569.52-12	Other Operating Expenses	94,785	172,939	161,827	170,000	8,173	CPI Increase for Meals
569.52-12	Other Operating Expenses - COVID	89,505	0	0	0	0	
569.52-12	Other Operating Expenses - CARES	138,542	0	0	0	0	CARES Restaurant Meal Funding
569.54-10	Publications/Memberships	72	0	70	100	100	Meal Site Subscription
569.55-01	Training/Educational Cost	0	0	0	0	0	
Total Operating Expenditures		425,162	270,968	294,442	304,100	9,728	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		463,052	321,568	372,167	389,520	17,423	4.68%

Health & Human Services - Veterans Services

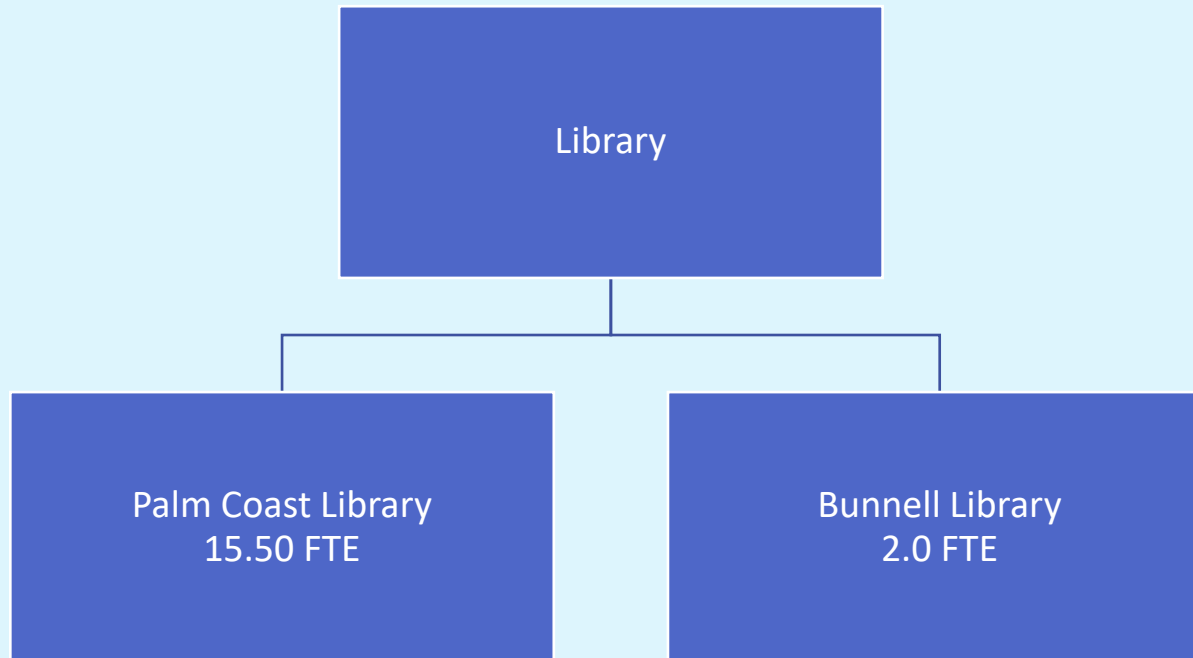
General Fund

Fund 001: Dept. 2800	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
553.10-12	Regular Salaries	84,319	93,424	99,923	125,279	25,356	
553.10-xx	Employee Benefits	14,010	16,924	39,626	48,448	8,822	
	Total Personnel Services	98,329	110,348	139,549	173,727	34,178	
553.40-10	Travel	826	0	2,000	2,000	0	
553.42-01	Postage Expense	70	62	150	100	(50)	
553.44-10	Rentals & Leases	0	0	40	25	(15)	
553.46-30	Maintenance Agreements	89	58	100	100	0	
553.47-10	Printing & Binding	195	49	250	250	0	
553.49-10	Other Current Charges	0	0	250	250	0	
553.51-10	Office Supplies	77	109	250	125	(125)	
553.51-11	Office Equipment	0	0	300	300	0	
553.52-12	Other Operating Expenses	688	371	700	500	(200)	
553.54-10	Publications/Memberships	80	80	120	240	120	
553.55-03	Conference/Seminar Registration	320	0	290	360	70	
	Total Operating Expenditures	2,345	729	4,450	4,250	(200)	
553.83-83	Grants & Aids	843	0	2,000	2,000	0	Combat Duty Tax Relief
	Total Grants & Aids	843	0	2,000	2,000	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	101,517	111,077	145,999	179,977	33,978	23.27%

Library - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Expenditures						
Palm Coast Library - Personnel	751,012	828,804	923,581	1,063,155	139,574	
Palm Coast Library - Operating	190,654	205,680	215,116	220,733	5,617	
Palm Coast Library - Capital	208,716	174,843	193,325	193,825	500	
Bunnell Library - Personnel	68,505	74,921	93,674	114,680	21,006	
Bunnell Library - Operating	7,706	12,497	15,076	32,189	17,113	
Bunnell Library - Capital	19,091	19,073	24,000	24,000	0	
Total Expenditures	1,245,684	1,315,818	1,464,772	1,648,582	183,810	Overall Expenditure Increase/Decrease: 12.55%



Library - Palm Coast Library

General Fund

Fund 001: Dept. 3400		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
571.10-12	Regular Salaries	530,398	584,221	621,992	711,964	89,972	Reclass of 2 FTE & Added .05 FTE From Law Library in FY22
571.10-14	Overtime	1,054	960	1,000	1,000	0	
571.10-xx	Employee Benefits	219,560	243,623	300,589	350,191	49,602	
Total Personnel Services		751,012	828,804	923,581	1,063,155	139,574	
571.34-10	Other Contracted Services	70,796	57,754	76,600	73,650	(2,950)	Security Contract - Palm Coast Branch
571.40-10	Travel Expenses	461	800	5,138	5,148	10	FAC Annual, Legislative Travel
571.41-01	Devices and Accessories	596	126	0	0	0	
571.41-10	Communications Recurring	6,665	6,995	6,338	6,838	500	Internet Access, Cell Phone
571.42-01	Postage Expense	3,002	3,806	4,500	6,500	2,000	Priority Mail
571.43-10	Utilities Expense	62,620	65,537	67,176	72,216	5,040	FPL, City of PC Water (Irrigation)
571.44-10	Rentals & Leases	6,496	7,833	7,914	7,960	46	Bibliotheca RFID, Dex Copier, Coin Bill Vending
571.45-20	Vehicle Insurance	0	0	275	294	19	
571.46-10	Building/Equipment Repairs	118	172	0	0	0	
571.46-20	Vehicle Repair	0	20	300	400	100	
571.46-30	Maintenance Agreements	11,474	16,289	19,180	19,880	700	Library Automation - Polaris Library Support
571.46-40	Small Tools & Equipment	87	1,177	350	350	0	
571.47-10	Printing & Binding	0	2,473	2,230	2,330	100	
571.49-91	Other Current Charges	258	3,829	100	100	0	
571.49-13	Service Awards/Recognition	0	200	0	0	0	
571.49-91	Write Offs/Shortages	0	68	0	0	0	
571.51-10	Office Supplies	7,294	6,779	7,100	7,300	200	Photocopier, Camera System
571.51-11	Office Equipment	3,774	16,029	500	500	0	
571.52-10	Gas, Oil & Lubricants	0	161	1,000	1,300	300	Fuel Cost at 3.25 per gallon
571.52-12	Other Operating Expenses	6,111	6,795	8,000	9,000	1,000	Craft & Cleaning Supplies, Batteries, Passports
571.52-30	Data Processing Software	7,166	6,273	3,150	3,000	(150)	
571.54-10	Publications/Memberships	2,582	1,257	2,235	2,072	(163)	
571.55-03	Conference Registration	1,154	1,307	3,030	1,895	(1,135)	
Total Operating Expenditures		190,654	205,680	215,116	220,733	5,617	
571.64-10	Equipment	38,294	0	0	0	0	
571.66-10	Library Materials	170,422	174,843	192,825	193,325	500	Books - Paper & Digital, Database Subscriptions
571.66-12	Library Donations & Materials	0	0	500	500	0	
Total Capital Expenditures		208,716	174,843	193,325	193,825	500	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		1,150,382	1,209,327	1,332,022	1,477,713	145,691	10.94%

Library - Bunnell Library

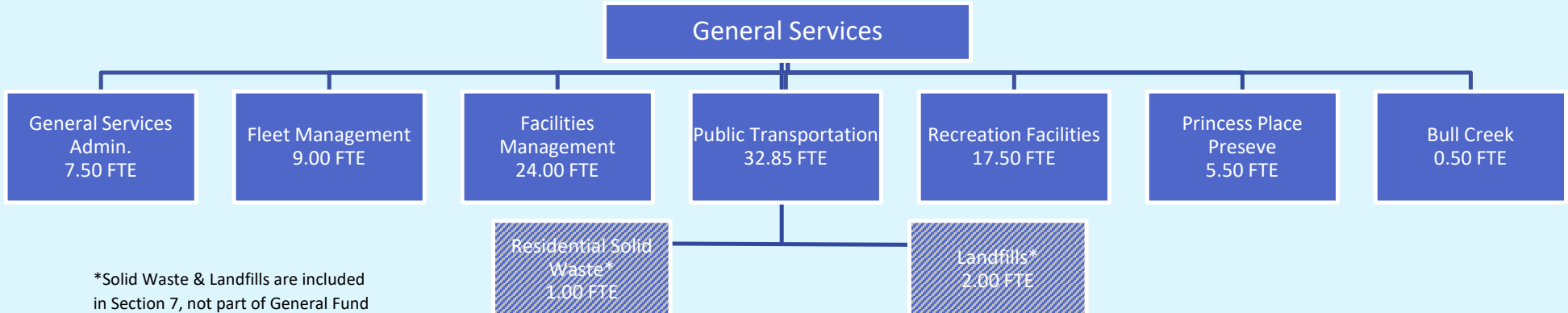
General Fund

Fund 001: Dept. 3401	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
571.10-12	Regular Salaries	48,471	55,118	61,256	75,962	14,706	Reclass of Position in FY22
571.10-xx	Employee Benefits	20,034	19,803	32,418	38,718	6,300	
Total Personnel Services		68,505	74,921	93,674	114,680	21,006	
571.34-10	Other Contracted Services	316	0	0	0	0	
571.41-10	Communications Recurring	1,605	1,618	1,618	1,800	182	Internet Access
571.42-01	Postage	0	399	550	750	200	Priority Mail
571.43-10	Utilities Expense	5,590	6,262	6,528	4,500	(2,028)	FPL, City of Bunnell Water
571.44-10	Rentals & Lease	0	1,338	1,380	18,924	17,544	Monthly Rental Unit to House Bunnell Branch
571.46-30	Maintenance Agreements	0	400	1,900	1,900	0	
571.46-40	Small Tools & Equipment	0	125	250	250	0	
571.47-10	Printing/Binding	0	308	0	0	0	
571.51-10	Office Supplies	0	154	1,350	2,025	675	Photocopier, Camera System
571.51-11	Office Equipment	23	549	200	750	550	
571.52-12	Other Operating Expenses	172	1,344	1,200	1,200	0	RFID Security Tags
571.54-10	Publications/Memberships	0	0	100	90	(10)	
Total Operating Expenditures		7,706	12,497	15,076	32,189	17,113	
571.66-10	Library Materials	19,091	19,073	24,000	24,000	0	Books - Paper & Digital, Other E-Resources
Total Capital Expenditures		19,091	19,073	24,000	24,000	0	
Total Expenditures		95,302	106,491	132,750	170,869	38,119	Overall Expenditure Increase/Decrease: 28.71%

General Services - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Expenditures						
General Services Admin - Personnel	450,750	507,672	550,361	763,419	213,058	
General Services Admin - Operating	14,845	13,876	21,325	30,733	9,408	
Fleet Manangement - Personnel	575,462	619,062	649,937	677,131	27,194	
Fleet Manangement - Operating	378,123	372,743	405,486	118,094	(287,392)	
Fleet Manangement - Capital	43,197	8,081	0	5,200	5,200	
Facilities Management - Personnel	1,315,994	1,493,459	1,631,478	1,688,478	57,000	
Facilities Management - Operating	1,604,029	1,815,505	1,992,319	1,894,459	(97,860)	
Facilities Management - Capital	15,296	111,643	149,750	9,750	(140,000)	
GSB - Operating	721,627	719,096	777,025	899,068	122,043	
GSB - Capital	17,587	45,099	59,750	9,750	(50,000)	
Princess Place Eco Cottages - Personnel	7,982	16,989	23,500	0	(23,500)	
Princess Place Eco Cottages - Operating	32,349	54,672	86,085	103,950	17,865	
Public Transportation - Personnel	1,261,914	1,414,668	1,676,813	1,847,060	170,247	
Public Transportation - Operating	485,745	562,995	520,665	632,772	112,107	
Public Transportation - Capital	393,766	349,135	0	0	0	
Recreation Facilities - Personnel	807,136	905,279	1,024,162	1,061,148	36,986	
Recreation Facilities - Operating	760,555	803,661	884,720	946,314	61,594	
Recreation Facilities - Capital	220,722	13,103	174,500	117,500	(57,000)	
Recreation Facilities - Grants & Aids	125,000	143,566	169,000	269,000	100,000	
Vessel Registration - Operating	0	5,587	30,000	30,000	0	
Vessel Registration - Capital	5,310	0	0	0	0	
Carver Center - Personnel	24,399	28,623	33,000	33,075	75	
Carver Center - Grants & Aids	90,000	109,757	97,500	97,500	0	
Bull Creek - Personnel	34,490	26,058	48,827	28,148	(20,679)	
Bull Creek - Operating	20,524	37,360	42,420	43,188	768	
Princess Place - Personnel	124,185	123,421	168,760	359,332	190,572	
Princess Place - Operating	72,166	65,568	127,025	127,665	640	
Total Expenditures	9,603,153	10,366,678	11,344,408	11,792,734	448,326	Overall Expenditure Increase/Decrease: 3.95%



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

General Services - Administration

General Fund

Fund 001: Dept. 0230		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures							
519.10-12	Regular Salaries	323,912	368,056	386,760	532,214	145,454	Project Coordinator & Accounting Clerk Positions Added
519.10-14	Overtime	5,434	888	4,600	4,600	0	
519.10-xx	Employee Benefits	121,404	138,728	159,001	226,605	67,604	
Total Personnel Services		450,750	507,672	550,361	763,419	213,058	
519.40-10	Travel	0	573	220	620	400	
519.41-01	Devices and Accessories	67	0	100	5,840	5,740	Laptop, Dock, Monitors, Cell, Etc for Project Coordinator
519.41-10	Communications	1,610	1,001	2,280	2,388	108	
519.42-01	Postage Expense	112	153	200	200	0	
519.44-10	Rentals & Leases	512	524	700	1,055	355	Uniforms for Additional FTEs & Contract Increase
519.45-20	Vehicle Insurance	0	272	600	750	150	
519.44-10	Other Insurance & Bonds	0	249	0	0	0	
519.44-10	Blgding / equipt repairs	0	605	0	0	0	
519.46-20	Vehicle Repair	3,395	1,469	3,200	3,200	0	
519.46-30	Maintenance Agreements	1,066	3,009	1,500	2,500	1,000	Copier Usage Based on Actuals
519.46-40	Small Tools & Equipment	51	21	200	200	0	
519.47-10	Printing & Binding	0	49	75	75	0	
519.48-10	Promotional Activities	0	0	500	500	0	
519.51-10	Office Supplies	3,871	1,885	4,000	4,000	0	
519.51-11	Office Equipment	608	311	400	600	200	UPC Replacement
519.52-10	Gas, Oil & Lubricants	3,036	2,978	4,850	6,305	1,455	
519.52-12	Other Operating Expenses	3	227	200	200	0	
519.52-30	Data Processing Software	290	0	300	300	0	
519.54-10	Publications/Memberships	25	550	1,000	1,000	0	
519.55-01	Training/Educational Cost	0	0	500	500	0	
519.55-03	Conference/Seminar Regist	199	0	500	500	0	
Total Operating Expenditures		14,845	13,876	21,325	30,733	9,408	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		465,595	521,548	571,686	794,152	222,466	38.91%

General Services - Fleet Management

General Fund

Fund 001: Dept. 1410		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
519.10-12	Regular Salaries	397,426	430,470	449,895	462,093	12,198	
519.10-14	Overtime	8,935	6,875	5,500	5,500	0	
519.10-xx	Employee Benefits	169,101	181,717	194,542	209,538	14,996	
Total Personnel Services		575,462	619,062	649,937	677,131	27,194	
519.31-10	Professional Services	0	0	90	90	0	
519.34-10	Other Contracted Services	11,286	11,019	16,000	13,500	(2,500)	Disposal of Waste Oil etc, Tank Cleaning, Fuel Polishing
519.34-20	Governmental Services	0	2,033	0	0	0	
519.40-10	Travel Expenses	75	62	150	150	0	
519.41-01	Devices and Accessories	91	555	100	500	400	
519.41-10	Communications Recurring	1,382	2,438	2,216	2,276	60	
519.42-01	Postage	18	0	50	50	0	
519.44-10	Rentals & Leases	4,848	5,649	6,070	7,370	1,300	Shop Towels, Fender Covers, Uniforms, & Radio Fees
519.45-20	Vehicle Insurance	1,858	1,879	1,920	2,208	288	
519.46-10	Building/Equipment Repairs	15,873	12,957	16,000	16,000	0	
519.46-20	Vehicle Repair	323,361	292,184	325,000	11,040	(313,960)	FCSO Vehicle Repair moved to FCSO dept
519.46-30	Maintenance Agreements	6,438	0	6,000	10,500	4,500	FM Live Cloud System Annual Maintenance
519.46-40	Small Tools & Equip	918	8,986	5,000	16,800	11,800	Approved DU for Welder & Diagnostic Scanner
519.47-10	Printing & Binding	0	0	40	40	0	
519.49-10	Other Current Charges	0	0	150	150	0	
519.49-15	Advertising	0	0	100	100	0	
519.51-10	Office Supplies	225	290	400	400	0	
519.51-11	Office Equipment	902	12	500	500	0	
519.52-10	Gas, Oil & Lubricants	5,738	30,775	17,400	22,620	5,220	
519.52-12	Other Operating Expenses	2,543	2,329	4,000	4,000	0	
519.52-30	Data Processing Software	1,495	600	2,300	7,800	5,500	FM Live Cloud Hosting and Licensing
519.54-10	Publications/Memberships	952	800	1,200	1,200	0	
519.55-01	Training/Educational Cost	120	175	800	800	0	
Total Operating Expenditures		378,123	372,743	405,486	118,094	(287,392)	
519.64-10	Equipment	43,197	8,081	0	5,200	5,200	Approved DU for Refrigerant Machine
Total Capital Expenditures		43,197	8,081	0	5,200	5,200	
Total Expenditures		996,782	999,886	1,055,423	800,425	(254,998)	Overall Expenditure Increase/Decrease: -24.16%

General Services - Facilities Management

General Fund

Fund 001: Dept. 1413	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
	Expenditures						
519.10-12	Regular Salaries	853,617	945,359	1,062,319	1,085,053	22,734	
519.10-14	Overtime	56,190	79,272	37,700	37,700	0	
519.10-xx	Employee Benefits	406,187	468,828	531,459	565,725	34,266	
	Total Personnel Services	1,315,994	1,493,459	1,631,478	1,688,478	57,000	
519.31-10	Professional Services	11,500	51,419	45,000	45,000	0	Indoor Air Quality Testing & Remediation Costs
519.34-10	Other Contracted Services	463,729	619,128	653,819	731,868	78,049	Pest Control, Fire Alarms, Custodial, Lawn, Ect.
519.34-20	Governmental Services	0	1,406	0	0	0	
519.40-10	Travel Expenses	60	0	200	200	0	
519.41-01	Devices and Accessories	210	133	150	150	0	
519.41-10	Communications Recurring	12,194	17,027	12,820	12,220	(600)	Moved FCSO Costs
519.41-20	Communications Inst/Repr	0	0	200	200	0	
519.42-01	Postage	1	122	100	100	0	
519.43-10	Utilities Expense	598,671	630,897	620,000	431,140	(188,860)	Moved FCSO Costs
519.44-10	Rentals & Leases	16,162	15,893	17,000	17,000	0	
519.45-20	Vehicle Insurance	10,334	10,255	10,330	10,330	0	
519.45-30	Property/Casualty Insurance	28,855	33,196	33,200	33,200	0	
519.46-10	Building/Equipment Repairs	233,135	220,927	269,000	288,218	19,218	Energy Plan & Chiller Maintenance & Justice Center
519.46-20	Vehicle Repair	21,175	25,791	40,000	40,000	0	
519.46-30	Maintenance Agreements	50,681	39,280	80,000	54,800	(25,200)	
519.46-40	Small Tools & Equipment	31,667	29,557	36,000	36,000	0	
519.47-10	Printing & Binding	59	148	200	200	0	
519.49-10	Other Current Charges	3,263	5,097	5,000	4,750	(250)	
519.49-14	Landfill Tipping Fees	17,387	4,430	15,000	15,000	0	
519.49-15	Advertising	0	108	100	100	0	
519.51-10	Office Supplies	442	1,571	1,200	1,200	0	
519.51-11	Office Equipment	3,438	553	4,000	4,000	0	
519.52-10	Gas, Oil & Lubricants	44,423	56,973	65,900	85,683	19,783	
519.52-12	Other Operating Expenses	55,513	50,874	79,000	79,000	0	
519.52-20	Clothing & Wearing Apparel	0	18	300	300	0	
519.52-30	Data Processing Software	0	0	1,500	1,500	0	
519.54-10	Publications and Memberships	509	43	500	500	0	
519.55-03	Training/Conference	621	659	1,800	1,800	0	
	Total Operating Expenditures	1,604,029	1,815,505	1,992,319	1,894,459	(97,860)	
519.63-10	Improvements other than Buildings	15,296	0	0	0	0	
519.64-10	Equipment	0	111,643	149,750	9,750	(140,000)	Water Pump & VFD Rep. 50%
	Total Capital Expenditures	15,296	111,643	149,750	9,750	(140,000)	
	Total Expenditures	2,935,319	3,420,607	3,773,547	3,592,687	(180,860)	Overall Expenditure Increase/Decrease: -4.79%

General Services - Government Services Building (GSB)

General Fund

Fund 001: Dept. 0250		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures							
519.34-10	Other Contracted Services	178,615	186,690	192,000	192,500	500	Janitorial & Landscaping
519.34-20	Governmental Services	981	0	0	0	0	
519.41-10	Communications Recurring	346	0	600	700	100	
519.43-10	Utilities Expense	262,588	265,204	264,000	303,900	39,900	
519.44-10	Rentals & Leases	965	0	5,000	5,000	0	
519.45-30	Property/Casualty Insurance	135,703	152,547	153,000	180,000	27,000	Increase Based on Actuals
519.46-10	Building/Equipment Repairs	78,049	32,208	78,000	123,518	45,518	Elevator Repairs, Fire Alarm Repairs, Chiller Maintenance
519.46-30	Maintenance Agreements	54,017	48,794	63,800	72,395	8,595	
519.46-40	Small Tools & Equipment	518	1	400	400	0	
519.49-10	Other Current Charges/Oblig	225	225	225	255	30	
519.51-11	Office Equipment	94	18,244	2,000	2,000	0	
519.52-10	Gas, Oil & Lubricants	791	1,219	1,000	1,400	400	
519.52-12	Other Operating Expenses	8,735	11,321	17,000	17,000	0	Cleaning Supplies, HVAC Filters, Mulch, Plants, Etc.
519.52-30	Data Processing Software	0	2,643	0	0	0	
Total Operating Expenditures		721,627	719,096	777,025	899,068	122,043	
519.62-10	Buildings	0	6,114	0	0	0	
519.64-10	Equipment	17,587	38,985	59,750	9,750	(50,000)	Water Secondary Pump, & VFD Replacement
Total Capital Expenditures		17,587	45,099	59,750	9,750	(50,000)	
Total Expenditures						72,043	Overall Expenditure Increase/Decrease:
		739,214	764,195	836,775	908,818	72,043	8.61%

General Services - Princess Place Eco-Cottages

General Fund

Fund 001: Dept. 1436		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures							
572.10-12	Regular Salaries	6,471	9,802	14,872	0	(14,872)	Moved Position to Princess Place
572.10-14	Overtime	143	1,671	0	0	0	
572.10-xx	Employee Benefits	1,368	5,516	8,628	0	(8,628)	
Total Personnel Services		7,982	16,989	23,500	0	(23,500)	
572.34-10	Other Contracted Services	15,713	23,823	48,535	62,950	14,415	Pest Control, Fire Extinguishers, Janitorial, & Laundry
572.41-10	Communications Recurring	5,898	7,631	6,400	6,600	200	
572.41-20	Communications Install/Repair	0	0	200	200	0	
572.43-10	Utilities Expense	2,201	3,598	4,500	5,500	1,000	
572.46-10	Building/Equipment Repairs	246	1,414	4,000	4,000	0	
572.46-40	Small Tools & Equipt	0	75	0	0	0	
572.49-10	Other Current Charges/Obligations	7,098	15,654	7,200	7,200	0	Reservation and Transaction Fees
572.49-15	Advertising	0	0	1,000	1,000	0	Marketing
572.52-12	Other Operating Expenses	1,193	2,477	14,250	16,500	2,250	Cleaning Supplies, Linens, Dishes, Sales & Bed Tax
Total Operating Expenditures		32,349	54,672	86,085	103,950	17,865	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		40,331	71,661	109,585	103,950	(5,635)	-5.14%

General Services - Public Transportation

General Fund

Fund 001: Dept. 1910		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures							
544.10-12	Regular Salaries	789,023	900,874	1,086,899	1,184,547	97,648	
544.10-14	Overtime	78,622	48,523	17,600	17,600	0	
544.10-xx	Employee Benefits	394,269	465,271	572,314	644,913	72,599	
Total Personnel Services		1,261,914	1,414,668	1,676,813	1,847,060	170,247	
544.31-10	Professional Services	10,927	9,567	20,000	15,500	(4,500)	Transportation Development Plan Update
544.34-10	Other Contracted Services	1,315	4,960	18,650	18,650	0	Annual Fire Suppression System Inspection
544.40-10	Travel/Training	632	5,492	5,000	8,000	3,000	
544.41-01	Devices & Accessories	94	19	500	500	0	
544.41-10	Communications	16,802	16,789	18,540	19,080	540	Radio User Fees
544.41-20	Communications Installation & Repairs	0	0	2,000	2,000	0	
544.42-01	Postage Expense	840	329	800	800	0	
544.44-10	Rentals & Leases	18,678	18,454	20,925	21,892	967	Uniforms & Radio Rentals
544.45-20	Vehicle Insurance	20,793	25,819	25,900	32,000	6,100	
544.46-10	Building/Equip Repairs	140	8	300	300	0	
544.46-20	Vehicle Repair	110,278	103,517	127,500	127,500	0	
544.46-30	Maintenance Agreements	21,255	23,004	25,700	25,700	0	Trans. Software Service Contract, MDM Software Contract
544.46-40	Small Tools & Equipment	241	0	300	300	0	
544.47-10	Printing & Binding	0	255	500	500	0	
544.49-10	Other Current Charges/Oblig	498	0	1,000	1,000	0	
544.49-15	Advertising	235	410	300	300	0	
544.49-91	Write offs / Shortages	0	100	0	0	0	
544.51-10	Office Supplies	225	460	600	600	0	
544.51-11	Office Equipment	506	2,375	1,000	1,000	0	
544.52-10	Gas, Oil & Lubricants	149,651	192,727	245,000	351,000	106,000	
544.52-12	Other Operating Expenses	886	1,649	4,150	4,150	0	Bus Signage
544.55-01	Training/Educational Cost	1,059	30	2,000	2,000	0	
Total Operating Expenditures		355,055	405,964	520,665	632,772	112,107	
544.64-10	Equipment	47,822	0	0	0	0	
Total Capital Expenditures		47,822	0	0	0	0	
Total Expenditures		1,664,791	1,820,632	2,197,478	2,479,832	282,354	Overall Expenditure Increase/Decrease: 12.85%

General Services - Public Transportation

General Fund

Fund 001: Dept. 8208	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures							
544.34-10	Other Contracted Services	42,570	47,450	0	0	0	
544.46-30	Maintenance Agreements	10,680	0	0	0	0	
544.51-11	Office Equipment	18,070	6,950	0	0	0	
544.52-30	Data Processing Software	59,370	102,631	0	0	0	
Total Expenditures		130,690	157,031	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

Shirley Conroy Capital Assistance Grant aka Transportation Disadvantage Trips Grant

State grant administered by the Commission for the Transportation Disadvantaged to provide buses and computer hardware and software funding to CTC's.

This grant is applied for each March for the following fiscal year. This is a State grant managed and administered by the Florida Commission for the Transportation Disadvantaged, and its purpose is to reimburse the operating expense related to transporting individuals meeting the requirements for being transportation disadvantaged. There is a 10% local match for this grant. This grant has been received since FY 03-04.

Fund 001: Dept. 8205	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures							
544.64-10	Equipment	345,944	349,135	0	0	0	
Total Expenditures		345,944	349,135	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

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

Beginning in FY22, this grant is budgeted in Fund 128.

General Services - Recreation Facilities

General Fund

Fund 001: Dept. 1440		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures							
572.10-12	Regular Salaries	518,107	586,459	676,335	683,863	7,528	
572.10-14	Overtime	37,799	34,209	10,600	10,600	0	
572.10-xx	Employee Benefits	251,230	284,611	337,227	366,685	29,458	
Total Personnel Services		807,136	905,279	1,024,162	1,061,148	36,986	
572.31-10	Professional Services	0	2,500	0	0	0	
572.34-10	Other Contracted Services	210,235	230,945	226,400	226,400	0	Grounds Maintenance, Turf Treatment, Custodial
572.34-20	Governmental Services	1,990	592	2,000	2,000	0	Road & Bridge Staff Time
572.40-10	Travel/Training	120	200	200	200	0	Toll Bridge
572.41-01	Devices and Accessories	1,286	2,017	300	500	200	
572.41-10	Communications Recurring	5,379	16,169	6,400	13,500	7,100	Cell Phones & Radio User Fees
572.41-20	Communications Instl/Repairs	0	0	300	300	0	
572.42-01	Postage	55	55	150	150	0	
572.43-10	Utilities Expense	128,332	139,184	151,140	172,555	21,415	
572.44-10	Rentals & Leases	20,981	23,930	26,180	27,239	1,059	Knight Jon Boy, Equipment, Uniforms, & Radio Rentals
572.45-20	Vehicle Insurance	8,007	9,412	9,450	9,450	0	
572.46-10	Bldg/Equipment Repairs	109,808	70,591	111,000	121,800	10,800	Additonal Repairs & Increased Material Costs
572.46-20	Vehicle Repair	48,471	42,341	55,000	55,000	0	
572.46-30	Maintenance Agreements	1,122	823	1,000	0	(1,000)	
572.46-40	Small Tools & Equipment	22,763	32,671	21,000	21,000	0	
572.47-10	Printing & Binding	366	67	2,100	2,100	0	
572.48-10	Promotional Activities	487	0	400	400	0	
572.49-10	Other Current Charges	5,980	10,984	7,600	10,000	2,400	
572.49-14	Landfill Tipping Fees	9,835	6,344	10,000	10,000	0	
572.49-15	Advertising	0	0	1,500	1,500	0	
572.49-91	Write Offs/Shortages	125	5,226	0	0	0	
572.51-10	Office Supplies	102	1,245	400	400	0	
572.51-11	Office Equipment	176	15,045	250	250	0	
572.52-10	Gas, Oil & Lubricants	45,411	51,631	65,400	85,020	19,620	
572.52-12	Other Operating Expenses	99,033	112,279	135,000	135,000	0	Turf Supplies & Park Grounds Supplies
572.52-20	Clothing & Wearing Apparel	22	222	250	250	0	
572.52-30	Data Processing Software	12,040	29,148	20,000	20,000	0	
572.54-10	Publications/Memberships	25	0	400	400	0	
572.55-01	Training/Educational Cost	1,213	40	900	900	0	

(continued on next page)

General Services - Recreation Facilities

General Fund

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 1440	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
	Expenditures (continued)						
574.34-10	Other Contracted Services	17,685	0	18,000	18,000	0	Native American Festival
574.47-10	Printing & Binding	224	0	1,000	1,000	0	Native American Festival
574.49-10	Other Current Charges	2,160	0	2,300	2,300	0	Native American Festival
574.49-15	Advertising	1,638	0	2,100	2,100	0	Native American Festival
574.52-12	Other Operating Expenses	5,484	0	6,600	6,600	0	Native American Festival
	Total Operating Expenditures	760,555	803,661	884,720	946,314	61,594	
572.64-10	Equipment	220,722	13,103	174,500	117,500	(57,000)	
	Total Capital Expenditures	220,722	13,103	174,500	117,500	(57,000)	
572.81-01	Aid/Contribution - School Board	125,000	143,566	169,000	169,000	0	Youth Center per ILA
572.81-01	Aid/Contribution	0	0	0	100,000	100,000	Parks Master Plan
	Total Grants & Aids	125,000	143,566	169,000	269,000	100,000	
	Total Expenditures	1,913,413	1,865,609	2,252,382	2,393,962	141,580	Overall Expenditure Increase/Decrease: 6.29%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Ford F-150 4x4	35,000	Ref #1062 Ford F-250
Ford F-250 4x2 Utility Body	38,000	Ref #8061 Ford F-250
48" Mower	9,500	Ref #8546 48" Scag Mower
Ford F-150 4x4	35,000	Ref #1071 Ford Ranger
Total	117,500	

General Services - Vessel Registration

General Fund

Fund 001: Dept. 1446	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
	Expenditures						
572.46-10	Building/Equipment Repairs	0	5,587	30,000	30,000	0	General Repairs
	Total Operating Expenditures	0	5,587	30,000	30,000	0	
572.63-10	Improvements Other Than Building	5,310	0	0	0	0	Funding Moved to Reserves
	Total Capital Expenditures	5,310	0	0	0	0	
	Total Expenditures	5,310	5,587	30,000	30,000	0	Overall Expenditure Increase/Decrease: 0.00%

General Services - Carver Center

General Fund

Fund 001: Dept. 1442	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures							
572.34-10	Other Contracted Services	431	539	500	575	75	Pest Control, Fire Extinguishers, Alarm Monitoring
572.43-10	Utilities Expense	21,574	28,084	29,000	29,000	0	
572.46-10	Building/Equipment Repairs	545	0	2,000	2,000	0	
572.46-40	Small Tools & Equipment	1,680	0	500	500	0	
572.52-12	Other Operating Expenses	169	0	1,000	1,000	0	
Total Operating Expenditures		24,399	28,623	33,000	33,075	75	
572.81-01	Grants/Aids/Contributions	90,000	109,757	97,500	97,500	0	Staffing per ILA
Total Grants & Aids Expenditures		90,000	109,757	97,500	97,500	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		114,399	138,380	130,500	130,575	75	0.06%

General Services - Bull Creek Fish Camp

General Fund

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 1444	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
	Expenditures						
572.10-12	Regular Salaries	20,845	17,716	29,744	17,254	(12,490)	Moved 0.5 FTE to Princess Place
572.10-14	Overtime	1,475	1,554	1,500	700	(800)	
572.10-xx	Employee Benefits	12,170	6,788	17,583	10,194	(7,389)	
	Total Personnel Services	34,490	26,058	48,827	28,148	(20,679)	
572.34-10	Other Contracted Services	6,517	12,776	14,420	15,188	768	Pest Control, Water Quality Testing, Septic Tank Cleaning
572.34-20	Governmental Services	556	0	0	0	0	
572.41-10	Communications Recurring	1,192	1,072	1,400	1,400	0	
572.43-10	Utilities Expense	8,470	12,346	8,500	8,500	0	
572.44-10	Rentals & Leases	182	264	350	350	0	Uniforms
572.46-10	Building/Equipment Repairs	2,455	7,083	9,000	9,000	0	
572.46-40	Small Tools & Equipment	0	0	500	500	0	
572.47-10	Printing & Binding	0	0	300	300	0	
572.48-10	Promotional Activities	0	0	500	500	0	
572.49-10	Other Current Charges/Oblig	550	3,752	3,450	3,450	0	Boat Slips, Permits, Water/Sweage Treatment
572.51-10	Office Supplies	134	0	0	0	0	
572.52-12	Other Operating Expenses	468	67	4,000	4,000	0	Shell, Gravel, Sales Tax & Bed Tax
	Total Operating Expenditures	20,524	37,360	42,420	43,188	768	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	55,014	63,418	91,247	71,336	(19,911)	-21.82%

General Services - Princess Place

General Fund

Fund 001: Dept. 1445	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments				
Expenditures											
572.10-12	Regular Salaries	77,064	78,214	104,104	230,662	126,558	Approved DU - Superintendant & Ranger from Eco-Cottages				
572.10-14	Overtime	4,878	7,710	3,500	3,500	0					
572.10-xx	Employee Benefits	42,243	37,497	61,156	125,170	64,014					
Total Personnel Services		124,185	123,421	168,760	359,332	190,572					
572.31-10	Professional Services	5,430	0	0	0	0					
572.34-10	Other Contracted Services	16,763	19,346	15,800	15,880	80	Pest Control, Septic Tank Services, Tree & Stump Removal				
572.34-20	Governmental Services	0	1,469	0	0	0					
572.41-10	Communications	1,891	1,713	2,250	2,730	480					
572.43-10	Utilities Expense	8,269	8,353	11,100	11,100	0					
572.44-10	Rentals & Leases	6,263	7,347	7,000	7,080	80	Uniforms, Port-O-Let, Lift Rental				
572.46-10	Building/Equipment Repairs	24,481	15,997	75,000	75,000	0	Interior Lodge Repairs				
572.46-20	Vehicle Repair	248	278	1,200	1,200	0					
572.46-30	Maintenance Agreements	71	77	75	75	0					
572.46-40	Small Tools & Equipment	4,746	4,533	4,500	4,500	0					
572.47-10	Printing & Binding	1,255	1,326	2,000	2,000	0	Trail Maps, Brochures, & Signs				
572.49-10	Other Current Chrgs/Oblig	70	141	0	0	0					
572.51-10	Office Supplies	165	375	400	400	0					
572.51-11	Office Equipment	0	449	150	150	0					
572.52-10	Gas, oil & Lubricants	0	5	0	0	0					
572.52-12	Other Operating Expenses	2,514	3,965	7,500	7,500	0	Cleaning Supplies, Sod & Shell Materials				
572.52-20	Clothing & Wearing Apparel	0	194	50	50	0					
Total Operating Expenditures		72,166	65,568	127,025	127,665	640					
Total Expenditures						196,351	188,989	295,785	486,997	191,212	64.65%

Overall Expenditure Increase/Decrease:

Emergency Management - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures						
Emergency Management - Personnel	294,764	472,238	505,775	548,512	42,737	
Emergency Management - Operating	160,279	112,486	118,170	151,150	32,980	
Emergency Management - Capital	0	0	39,000	0	(39,000)	
Emergency Management - Grants & Aids	10,200	12,000	12,000	12,000	0	
Emergency Management - EMPG Grant	68,045	61,879	0	0	0	
Emergency Management - EMPA Grant	115,733	124,345	0	0	0	
Emergency Management - HazMat Facilities Grant	2,073	2,344	2,500	2,500	0	
Emergency Management - Homeland Security Grant	38,244	88,370	0	0	0	
Emergency Management - CERT Grant	5,000	0	0	0	0	
Total Expenditures	694,338	873,662	677,445	714,162	36,717	Overall Expenditure Increase/Decrease: 5.42%

Emergency Management
5.0 FTE

Emergency Management

General Fund

Fund 001: Dept. 3812		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
525.10-12	Regular Salaries	209,869	343,822	363,897	387,838	23,941	
525.10-14	Overtime	1,204	0	0	0	0	
525.10-xx	Employee Benefits	83,691	128,416	141,878	160,674	18,796	
Total Personnel Services		294,764	472,238	505,775	548,512	42,737	
525.34-10	Other Contracted Services	371	1,387	1,000	1,000	0	CERT Training
525.40-10	Travel Expense	218	92	1,000	1,000	0	
525.41-10	Communications Recurring	21,540	10,799	14,420	14,904	484	Radio User Fees
525.42-01	Postage	20	43	500	500	0	
525.43-10	Utilities Expense	62,545	77,673	75,000	99,200	24,200	
525.44-10	Rentals & Leases	37,372	4,225	7,000	6,246	(754)	Radio Rental Fees
525.45-20	Vehicle Insurance	244	736	1,000	1,250	250	
525.46-10	Building/Equipment Repairs	78	446	5,000	5,000	0	
525.46-20	Vehicle Repair	824	1,459	2,000	4,000	2,000	
525.46-30	Maintenance Agreements	23,379	8,404	0	5,000	5,000	Moved to Fund 128 EMPG
525.46-40	Small Tools & Equipment	153	559	0	0	0	
525.47-10	Printing & Binding	5,216	61	0	0	0	
525.48-10	Promotional Activities	0	542	0	0	0	
525.49-10	Other Current Chrgs & Obligation	60	118	500	500	0	
525.51-10	Office Supplies	706	115	1,000	1,000	0	
525.51-11	Office Equipment	1,235	146	0	0	0	
525.52-10	Gas, Oil & Lubricants	2,389	2,196	3,750	4,550	800	
525.52-12	Other Operating Expenses	1,246	1,098	1,500	2,500	1,000	
525.52-20	Clothing & Wearing Apparel	480	1,242	2,000	2,000	0	Protective Gear and Uniforms
525.52-30	Data Processing Software	833	0	0	0	0	
525.54-10	Publications & Memberships	821	695	1,500	1,500	0	
525.55-01	Training/Educational Cost	549	450	1,000	1,000	0	
Total Operating Expenditures		160,279	112,486	118,170	151,150	32,980	
525.64-10	Equipment	0	0	39,000	0	(39,000)	
Total Capital Expenditures		0	0	39,000	0	(39,000)	
525.82-19	Flagler Volunteer Services	10,200	0	12,000	12,000	0	Flagler Volunteer Services
Total Grants and Aids		10,200	12,000	12,000	12,000	0	
Total Expenditures		465,243	596,724	674,945	711,662	36,717	Overall Expenditure Increase/Decrease: 5.44%

Emergency Management - EMPG Grant

General Fund

Fund 001: Dept. 8612	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
525.10-12	Regular Salaries	16,785	0	0	0	0	This grant was moved to Fund 128
525.10-xx	Employee Benefits	6,076	376	0	0	0	
Total Personnel Services		22,861	376	0	0	0	
525.40-10	Travel Expenses	6	0	0	0	0	
525.41-01	Devices and Accessories	1,136	0	0	0	0	
525.43-10	Utilities Expense	7,000	7,500	0	0	0	
525.46-10	Building/Equipment Repairs	198	0	0	0	0	
525.46-20	Vehicle Repair	0	5,792	0	0	0	
525.46-40	Small Tools & Equipment	7,140	14,553	0	0	0	
525.51-11	Office Equipment	18,788	2,945	0	0	0	
525.52-12	Other Operating Expenses	5,981	864	0	0	0	
525.52-20	Clothing & Wearing Apparel	190	0	0	0	0	
525.55-01	Training/Educational Cost	0	1,795	0	0	0	
Total Operating Expenditures		40,439	33,449	0	0	0	
525.64-10	Equipment	4,745	28,054	0	0	0	
Total Capital Expenditures		4,745	28,054	0	0	0	
Total Expenditures						0	0.00%
						Overall Expenditure Increase/Decrease:	

Description:

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

Beginning in FY22, this grant is budgeted in Fund 128.

Emergency Management - EMPA Grant

General Fund

Fund 001: Dept. 8613		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments				
Expenditures											
525.34-10	Other Contracted Services	0	18,417	0	0	0	This grant was moved to Fund 128				
525.40-10	Travel Expenses	1,901	1,303	0	0	0					
525.41-01	Devices and Accessories	289	6,907	0	0	0					
525.41-10	Communications	0	237	0	0	0					
525.45-20	Vehicle Insurance	729	0	0	0	0					
525.46-20	Vehicle Repair	204	0	0	0	0					
525.46-30	Maintenance Agreements	16,264	24,643	0	0	0					
525.46-40	Small Tools & Equipment	40,923	22,372	0	0	0					
525.49-13	Service Awards/Recognition	175	0	0	0	0					
525.51-10	Office Supplies	530	806	0	0	0					
525.51-11	Office Equipment	3,140	14,849	0	0	0					
525.52-10	Gas, Oil & Lubricants	469	0	0	0	0					
525.52-12	Other Operating Expenses	2,120	2,951	0	0	0					
525.52-20	Clothing & Wearing Apparel	480	0	0	0	0					
525.52-30	Data Processing Software	44,625	0	0	0	0					
525.54-10	Publications/Memberships	584	638	0	0	0					
525.55-03	Conference/Seminar Registration	3,300	2,300	0	0	0					
Total Operating Expenditures		115,733	95,423	0	0	0					
525.64-10	Equipment	0	28,922	0	0	0					
Total Capital Expenditures		0	28,922	0	0	0					
Total Expenditures						115,733	124,345	0	0	0	0.00%

Overall Expenditure Increase/Decrease:

Description:

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

Beginning in FY22, this grant is budgeted in Fund 128.

Emergency Management - HazMat Facilities Grant

General Fund

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 8026	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
	Expenditures						
525.34-10	Other Contracted Services	0	0	0	0	0	
525.46-40	Small Tools and Equipment	1,917	2,301	2,500	2,000	(500)	
525.51-10	Office Supplies	156	0	0	500	500	
525.52-12	Other Operating Expenses	0	43	0	0	0	
	Total Operating Expenditures	2,073	2,344	2,500	2,500	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	2,073	2,344	2,500	2,500	0	0.00%

Description:

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

Emergency Management - Homeland Security Grant

General Fund

Fund 001: Dept. 8602	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
	Expenditures						
525.34-10	Other Contracted Services	7,200	60,960	0	0	0	WebEOC Development and Training
525.46-30	Maintenance Agreements	31,044	19,010	0	0	0	WebEOC Annual Maintenance
525.55-01	Training/Educational Cost	0	8,400	0	0	0	
	Total Operating Expenditures	38,244	88,370	0	0	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	38,244	88,370	0	0	0	0.00%

Description:

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

Beginning in FY22, this grant is budgeted in Fund 128.

Emergency Management - CERT Grant

General Fund

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 8624	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
	Expenditures						
525.34-10	Other Contracted Services	0	0	0	0	0	
525.41-01	Devices and Accessories	183	0	0	0	0	
525.46-40	Small Tools & Equip	2,369	0	0	0	0	
525.51-10	Office Supplies	606	0	0	0	0	
525.52-12	Other Operating Expenses	1,842	0	0	0	0	
	Total Operating Expenditures	5,000	0	0	0	0	
							Overall Expenditure Increase/Decrease:
	Total Expenditures	5,000	0	0	0	0	0.00%

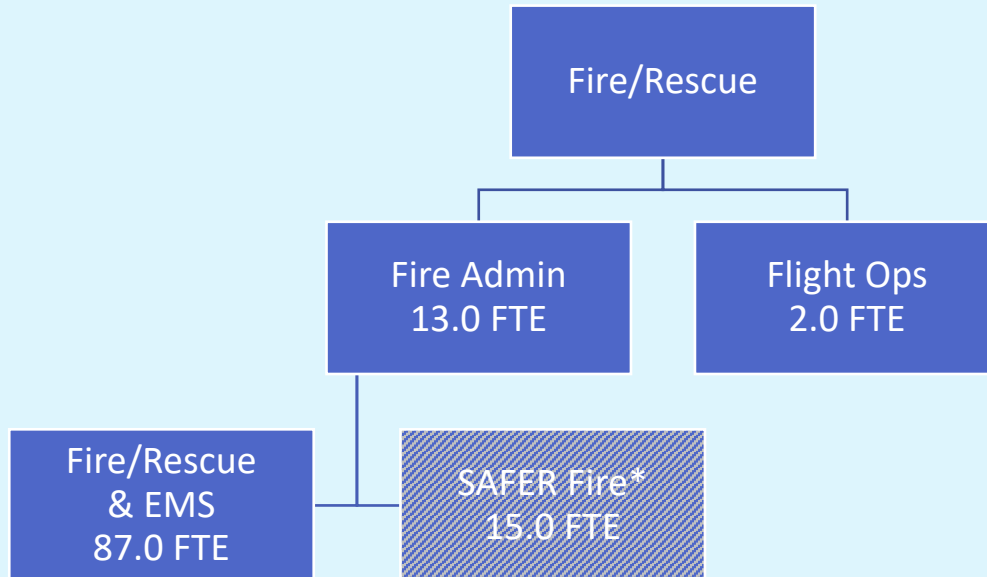
Description:

The Community Emergency Response Team program grant is awarded to Flagler County by the Florida Department of Community Affairs to enhance and expand the existing Community Emergency Response Team program through training and equipment. This training helps the CERT members prepare citizens for emergency situations in their community and neighborhood. CERT members give critical support to first responders in emergencies, provide immediate assistance to victims, collect disaster information to support first responder efforts, and provide the initial neighborhood help in the immediate hours following a major emergency. The concept is families helping themselves and neighbors helping neighbors to prepare, respond and recover in their own neighborhood. The funding is categorized into planning, training, exercise and equipment-related purchases.

Fire/Rescue - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures						
Fire Admin - Personnel	0	695	1,349,797	1,721,583	371,786	
Fire Admin - Operating	0	0	36,159	20,444	(15,715)	
Fire/Rescue & EMS - Personnel	9,473,029	9,276,438	8,561,852	10,225,832	1,663,980	
Fire/Rescue & EMS - Operating	1,188,253	1,296,079	1,482,647	1,665,294	182,647	
Fire/Rescue & EMS - Capital	579,982	886,462	564,000	1,619,000	1,055,000	
Fire/Rescue & EMS - Debt Service	102,808	50,479	0	0	0	
Flight Ops - Personnel	318,184	320,900	304,493	330,174	25,681	
Flight Ops - Operating	384,060	263,714	325,514	359,614	34,100	
Flight Ops - Capital	4,083	0	60,000	0	(60,000)	
EMS Grant - Operating	9,145	0	0	0	0	
EMS Grant - Capital	4,340	0	0	0	0	
Total Expenditures	12,063,884	12,094,767	12,684,462	15,941,941	3,257,479	Overall Expenditure Increase/Decrease: 25.68%



*SAFER Fire included in Section 4, not part of General Fund

Fire/Rescue - Administration

General Fund

Fund 001: Dept. 3814		Actual FY 18-19	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
522.10-12	Regular Salaries	0	207	856,566	1,085,848	229,282	6.6% & FY 22 1/2 Year Fund Positions Fully Funded
522.10-14	Overtime	0	297	38,181	56,591	18,410	
522.10-xx	Employee Benefits	0	191	455,050	579,144	124,094	
Total Personnel Services		0	695	1,349,797	1,721,583	371,786	
522.41-10	Communications Recurring	0	0	3,305	4,056	751	Radio User Fees
522.44-10	Rentals & Leases	0	0	11,062	12,888	1,826	Radio Rental Fees
522.51-11	Office Equipment	0	0	19,400	0	(19,400)	
522.52-20	Clothing & Wearing Apparel	0	0	2,392	3,500	1,108	Staff Uniforms
Total Operating Expenditures		0	0	36,159	20,444	(15,715)	
Total Expenditures		0	695	1,385,956	1,742,027	356,071	Overall Expenditure Increase/Decrease: 25.69%

Fire/Rescue & EMS

General Fund

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 3815	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/(-)	Comments
	Expenditures						
	Fire/Rescue						
522.10-12	Regular Salaries	5,138,213	5,074,722	2,243,312	2,664,445	421,133	Union Negotiated Rates
522.10-14	Sick & Relief/Holiday Overtime	632,779	575,446	284,431	359,165	74,734	
522.10-15	Firefighters Supplemental	22,693	22,666	12,600	25,200	12,600	
522.10-28	Scheduled Overtime	369,469	364,788	190,486	227,561	37,075	
522.10-29	Special Team Pay	59,000	65,100	73,200	73,200	0	
522.10-xx	Employee Benefits	3,250,875	3,173,716	1,514,622	1,833,670	319,048	
	EMS						
526.10-12	Regular Salaries	0	0	2,243,312	2,664,445	421,133	Union Negotiated Rates
526.10-14	Sick & Relief/Holiday Overtime	0	0	284,431	319,165	34,734	
526.10-15	Firefighters Supplemental	0	0	12,600	0	(12,600)	
526.10-28	Scheduled Overtime	0	0	207,592	227,561	19,969	
526.10-xx	Employee Benefits	0	0	1,495,266	1,831,420	336,154	
	Total Personnel Services	9,473,029	9,276,438	8,561,852	10,225,832	1,663,980	
	Fire/Rescue						
522.31-10	Professional Services	30,600	73,900	31,682	34,482	2,800	Lifescan
522.34-10	Other Contracted Services	211,942	190,983	15,495	15,585	90	Inspections/Testing
522.34-20	Governmental Services	0	2,135	0	0	0	
522.40-10	Travel Expense	7,125	8,474	12,500	12,500	0	Volunteer Fire Fighter Reimbursement
522.41-01	Devices and Accessories	5,840	51	2,000	3,382	1,382	
522.41-10	Communications Recurring	45,377	43,378	24,914	24,988	74	Radio User Fees
522.41-20	Communications Inst/Repr	1,970	555	2,500	2,500	0	
522.42-01	Postage Expense	669	412	400	400	0	
522.43-10	Utilities Expense	39,252	41,041	24,809	29,319	4,510	
522.44-10	Rentals & Leases	74,665	76,809	32,248	30,620	(1,628)	Radio Rentals
522.45-10	General Liability Insurance	17,373	14,346	14,522	14,522	0	FF Cancer Coverage
522.45-20	Vehicle Insurance	16,914	15,010	6,899	28,382	21,483	Collision Insurance Added
522.46-10	Bldg/Equip Repairs	3,906	6,621	2,500	2,500	0	Repairs to Fire Stations, Equipment, & Training Tower
522.46-20	Vehicle Repair	179,136	179,084	90,000	125,000	35,000	
522.46-30	Maintenance Agreements	48,760	14,029	25,045	38,139	13,094	
522.46-40	Small Tools & Equipment	48,024	23,667	69,757	50,000	(19,757)	
522.47-10	Printing & Binding	1,286	422	1,000	1,000	0	
522.48-10	Promotional Activities	3,084	861	2,500	2,500	0	
522.49-10	Other Current Chgs	1,353	2,035	8,252	8,252	0	Uniform Cleaning, Alterations, & Repairs
522.49-13	Service Awards/recognition	0	1,790	0	0	0	
522.49-91	Write offs/shortages	0	95	0	0	0	
522.51-10	Office Supplies	1,427	2,302	1,500	1,500	0	
522.51-11	Office Equipment	1,178	1,346	1,500	1,500	0	

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Fire/Rescue & EMS

General Fund

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 3815	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/(-)	Comments
	Fire/Rescue (continued)						
522.52-10	Gas, Oil & Lubricants	92,243	102,159	60,000	60,000	0	
522.52-12	Other Operating Expenses	41,160	36,228	10,965	10,465	(500)	
522.52-20	Clothing & Wearing Apparel	62,591	175,545	116,764	116,764	0	Uniforms & Bunker Gear
522.52-30	Data Processing Software	41,410	49,980	13,599	5,330	(8,269)	
522.52-40	Ambulance Drugs	180,002	206,093	0	0	0	
522.54-10	Publications/Memberships	6,145	5,005	3,695	3,695	0	
522.55-01	Training/Educational Cost	14,589	12,954	4,520	4,520	0	
522.55-03	Conference/Seminar Registration	1,795	875	1,500	1,500	0	
	EMS						
526.31-10	Professional Services	0	0	62,564	65,042	2,478	Medical Director & Lifescan
526.34-10	Other Contracted Services	0	0	169,890	169,200	(690)	Ambulance Billing
526.40-10	Travel Expense	0	0	1,000	1,000	0	
526.41-01	Devices and Accessories	0	0	2,000	3,382	1,382	
526.41-10	Communications Recurring	0	0	24,914	24,988	74	Radio User Fees
526.41-20	Communications Inst/Repr	0	0	2,500	2,500	0	
526.42-01	Postage Expense	0	0	400	400	0	
526.43-10	Utilities Expense	0	0	16,088	19,597	3,509	
526.44-10	Rentals & Leases	0	0	31,408	29,660	(1,748)	Radio Rentals
526.45-10	General Liability Insurance	0	0	379	405	26	
526.45-20	Vehicle Insurance	0	0	7,835	29,380	21,545	Collision Insurance Added
526.46-10	Bldg/Equip Repairs	0	0	2,500	2,500	0	
526.46-20	Vehicle Repair	0	0	90,000	125,000	35,000	
526.46-30	Maintenance Agreements	0	0	58,662	84,980	26,318	Power lift stretcher maint. purchased with CARES
526.46-40	Small Tools & Equipment	0	0	31,757	5,000	(26,757)	Opti-Com Decision Unit Approved
526.47-10	Printing & Binding	0	0	1,000	1,000	0	
526.48-10	Promotional Activities	0	0	3,000	3,000	0	
526.49-10	Other Current Chgs	0	0	3,552	3,552	0	ALS Transport License, Uniform Cleaning & Repairs
526.49-18	Bank Analysis Fees	8,437	7,894	8,000	8,000	0	

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Fire/Rescue & EMS

General Fund

Fund 001:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 3815	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/(-)	Comments
	EMS (continued)						
526.51-10	Office Supplies	0	0	1,500	1,500	0	
526.51-11	Office Equipment	0	0	1,500	1,500	0	
526.52-10	Gas, Oil & Lubricants	0	0	60,000	60,000	0	
526.52-12	Other Operating Expenses	0	0	13,910	13,410	(500)	Oxygen, CPR Cards, Janitorial Supplies
526.52-20	Clothing & Wearing Apparel	0	0	36,763	36,763	0	Staff Uniforms
526.52-30	Data Processing Software	0	0	45,479	37,210	(8,269)	Patient Care Reporting
526.52-40	Ambulance Drugs	0	0	210,000	210,000	0	Supplies & Drugs to Stock Vehicles
526.54-10	Publications/Memberships	0	0	2,000	2,000	0	
526.55-01	Training/Educational Cost	0	0	11,530	93,530	82,000	Paramedic Licensures & State Certifications
526.55-03	Conference / Seminar Reg	0	0	1,450	1,450	0	
	Total Operating Expenditures	1,188,253	1,296,079	1,482,647	1,665,294	182,647	
522.64-10	Equipment	579,982	886,462	289,000	1,244,000	955,000	
526.64-10	Equipment	0	0	275,000	375,000	100,000	
	Total Capital Expenditures	579,982	886,462	564,000	1,619,000	1,055,000	
522.71-30	Principal on Loan for Equipment	97,460	49,940	0	0	0	Debt Paid Off in FY21
522.72-30	Interest on Loan	5,348	539	0	0	0	
	Total Debt Service Expenditures	102,808	50,479	0	0	0	
	Total Expenditures	11,344,072	11,509,458	10,608,499	13,510,126	2,901,627	Overall Expenditure Increase/Decrease: 27.35%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Saber Engine	622,000	Ref # 899
Saber Engine	622,000	Ref # 918
Med Duty Ambulance	375,000	
Total	1,619,000	

Fire/Rescue - Flight Operations

General Fund

Fund 001: Dept. 3870		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
522.10-12	Regular Salaries	215,595	218,539	204,776	218,296	13,520	
522.10-xx	Employee Benefits	102,589	102,361	99,717	111,878	12,161	
	Total Personnel Services	318,184	320,900	304,493	330,174	25,681	
522.31-10	Professional Services	120	140	375	1,495	1,120	Lifescan & FAA Required Drug Screenings
522.34-10	Other Contracted Services	1,143	2,737	3,460	3,460	0	
522.40-10	Travel/Training	3,384	4,912	5,300	6,300	1,000	
522.41-01	Devices and Accessories	0	15	300	300	0	
522.41-10	Communications Recurring	2,600	2,414	2,760	3,696	936	
522.41-20	Communications Inst/Rep	0	1,680	2,000	2,000	0	
522.42-01	Postage Expense	1,888	2,124	1,400	1,400	0	
522.43-10	Utilities Expense	4,135	3,553	4,560	4,560	0	
522.44-10	Rentals & Leases	22,090	26,234	24,000	25,668	1,668	Hangar Rent and Radio Rental Fees
522.45-20	Vehicle Insurance	240	2,242	300	330	30	
522.45-30	Property/Casualty Insurance	41,192	47,303	50,000	55,000	5,000	
522.46-10	Building/Equip Repairs	7,355	860	13,100	3,100	(10,000)	
522.46-20	Vehicle Repair	198,049	59,818	67,645	67,645	0	
522.46-30	Maintenance Agreements	46,466	43,440	82,015	83,500	1,485	Flight Support
522.46-40	Small Tools & Equipment	6,538	10,590	2,000	3,000	1,000	
522.47-10	Printing and Binding	500	0	0	0	0	
522.49-10	Other Current Charges	50	0	0	0	0	
522.51-10	Office Supplies	107	104	300	300	0	
522.51-11	Office Equipment	0	104	750	750	0	
522.52-10	Gas, Oil & Lubricants	1,132	1,209	2,025	2,500	475	
522.52-12	Other Operating Expenses	1,187	1,972	1,900	1,900	0	
522.52-16	Aviation Oil & Jet Fuel	28,882	23,849	50,000	55,000	5,000	
522.52-20	Clothing & Wearing Apparel	287	1,216	1,560	1,560	0	
522.52-30	Data Processing Software	178	260	0	0	0	
522.54-10	Publications/Memberships	1,899	2,320	2,859	3,200	341	FAA Required Publications/Renewals
522.55-01	Training/Educational Cost	14,638	24,618	6,905	32,950	26,045	
	Total Operating Expenditures	384,060	263,714	325,514	359,614	34,100	
522.64-10	Equipment	4,083	0	60,000	0	(60,000)	FY22 Approved DU, Crash Resistant Fuel Tank
	Total Capital Expenditures	4,083	0	60,000	0	(60,000)	
Total Expenditures		706,327	584,614	690,007	689,788	(219)	Overall Expenditure Increase/Decrease: -0.03%

Fire/Rescue - EMS Grant

General Fund

Fund 001: Dept. 8079		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
526.46-40	Small Tools & Equip	4,895	0	0	0	0	
526.52-40	Ambulance Drugs	4,250	0	0	0	0	
Total Operating Expenditures		9,145	0	0	0	0	
Capital Expenditures							
526.64-10	Equipment	4,340	0	0	0	0	
Total Capital Expenditures		4,340	0	0	0	0	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		13,485	0	0	0	0	0.00%

Description:

EMS Grant - The Emergency Medical Services grant is provided by the State of Florida to provide funding for EMS projects that will enhance pre-hospital care. This grant is awarded annually at the beginning of the year after the adoption of the budget. The funding for this grant comes from traffic ticket surcharges and DUI (Driving Under the Influence) penalties. All Florida counties apply for projects and are awarded the grants based on Department of Health criteria. The amount of this grant varies from year to year and can be used for the purchase of equipment, training, education, and safety.

Non-Departmental - Summary

General Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures						
Value Adjustment Board - Operating	6,036	6,157	10,350	10,350	0	
Medical Examiner - Operating	418,011	424,234	511,569	510,000	(1,569)	
Medical Examiner - Grants & Aids	22,481	24,687	26,658	27,000	342	
Law Enforcement Education - Operating	0	0	51,838	56,537	4,699	
Interfund Transfers	2,074,050	2,812,422	12,652,799	6,059,031	(6,593,768)	
Pooled Expenditures - Personnel	9,895	13,092	0	0	0	
Pooled Expenditures - Operating	1,431,623	1,677,618	1,495,694	1,621,227	125,533	
Pooled Expenditures - Capital	115,640	0	0	1,000,000	1,000,000	
Pooled Expenditures - Grants & Aids	820,273	830,776	846,034	908,975	62,941	
Pooled Expenditures - Debt Service	454,643	1,041,536	85,000	85,000	0	
FCSO Expenditures - Operating	0	0	0	1,329,098	1,329,098	
Tax Increment Value	1,478,083	1,586,293	1,887,448	2,001,500	114,052	
Reserves	0	0	24,919,913	27,286,585	2,366,672	
Capital Improvements	755,463	325,490	0	0	0	
General Liability Insurance	830,232	904,770	961,600	1,130,000	168,400	
Total Expenditures	8,416,430	9,647,075	43,448,903	42,025,303	(1,423,600)	Overall Expenditure Increase/Decrease: -3.28%

Value Adjustment Board

General Fund

Fund 001: Dept. 0600		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
513.31-10	Professional Services	5,951	6,157	8,300	8,300	0	Outside Legal Counsel for VAB
513.42-01	Postage Expense	1	0	50	50	0	
513.49-15	Advertising	84	0	2,000	2,000	0	
Total Operating Expenditures		6,036	6,157	10,350	10,350	0	
Total Expenditures						0	Overall Expenditure Increase/Decrease: 0.00%

Description:

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

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

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

Medical Examiner

General Fund

Fund 001: Dept. 2900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
527.31-64	Medical Examiner Expense	383,874	396,165	481,569	470,000	(11,569)	Estimated Decrease based on Current Year Actuals
527.34-15	Medical Examiner Transport	34,137	28,069	30,000	40,000	10,000	New Contract in FY 21
	Total Operating Expenditures	418,011	424,234	511,569	510,000	(1,569)	
527.81-02	Medical Examiner Building	22,481	24,687	26,658	27,000	342	
	Total Grants & Aids	22,481	24,687	26,658	27,000	342	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	440,492	448,921	538,227	537,000	(1,227)	-0.23%

Description:

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

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

Service Objectives:

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

Law Enforcement Education Funds

General Fund

Fund 001: Dept. 4300	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
521.49-22	Law Enf Education Fund Reimbursement	0	0	51,838	56,537	4,699	
	Total Operating Expenditures	0	0	51,838	56,537	4,699	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	0	0	51,838	56,537	4,699	9.06%

Description:

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

Interfund Transfers

General Fund

Fund 001: Dept. 4600		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
581.91-10	Fund 105 (Legal Aid)	19,140	29,324	27,074	24,424	(2,650)	Subsidy for Legal Aid Fund
581.91-10	Fund 128 (Grants)	0	16,042	36,439	22,483	(13,956)	Local Match for Section 5310 (Replacement of 3)
581.91-10	Fund 143 (SHIP)	58,508	68,232	0	0	0	SHIP Personnel
581.91-10	Fund 153 (CDBG - Urban Development)	42,000	0	0	0	0	CDBG Personnel
581.91-10	Fund 182 (Public Safety Comm. Network)	360,208	350,000	700,000	2,000,000	1,300,000	Transfer to Public Safety Comm. Network
581.91-10	Fund 184 (Disaster Relief Fund)	1,500,000	0	0	0	0	
581.91-10	Fund 187 (Capital Preservation)	0	0	735,000	1,155,500	420,500	Capital Preservation Projects
581.91-10	Fund 197 (Drug Court)	67,707	102,863	60,000	132,672	72,672	Subsidy for Court Innovations
581.91-10	Fund 198 (Teen Court)	26,487	0	50,494	45,544	(4,950)	Subsidy for Teen Court Program
581.91-10	Fund 215 (New FCSO Ops)	0	10,000	323,792	1,405,908	1,082,116	New Sheriffs Office Ops Center Debt Service
581.91-10	Fund 316 (CIP)	0	0	5,600,000	0	(5,600,000)	Library & Public Health Mitigation/Prevention Center
581.91-10	Fund 316 (CIP)	0	0	4,100,000	400,000	(3,700,000)	Westside Fire Station
581.91-10	Fund 316 (CIP)	0	0	300,000	444,500	144,500	Technology Projects
581.91-10	Fund 316 (CIP)	0	0	120,000	0	(120,000)	Graham Swamp Bathroom
581.91-10	Fund 316 (CIP)	0	0	175,000	0	(175,000)	Hammock CC Pickleball Split Funded w/ Impact Fees
581.91-10	Fund 316 (CIP)	0	0	400,000	0	(400,000)	Southern Library Design
581.91-10	Fund 316 (CIP)	0	0	25,000	0	(25,000)	Wadsworth Park Electrical
581.91-10	Fund 404 (Beverly Beach)	0	1,700,000	0	0	0	Formally Recognize Interfund Loan to Fund 404
581.91-10	Fund 603 (Health Insurance)	0	535,961	0	428,000	428,000	Health Clinic Expanded Hours
Total Interfund Transfers		2,074,050	2,812,422	12,652,799	6,059,031	(6,593,768)	
							Overall Expenditure Increase/Decrease:
Total Expenditures		2,074,050	2,812,422	12,652,799	6,059,031	(6,593,768)	-52.11%

Pooled Expenditures

General Fund

Fund 001: Dept. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
519.10-25	Unemployment Compensation Expense	9,895	13,092	0	0	0	Moved to Human Resources
	Total Personnel Services	9,895	13,092	0	0	0	
513.31-10	Professional Services	26,799	26,621	28,000	28,000	0	Investment Advisory fees, Wells Custodian Fee
513.32-90	CPA Fees	206,250	180,500	215,000	215,000	0	
513.34-10	Other Contracted Services	0	0	18,000	115,000	97,000	PA Charges, Indirect Cost Study
513.41-10	Communications Recurring	0	0	1,500	1,000	(500)	TC Charges Previously Budgeted in 001-0500
513.41-20	Communications Inst/Repair	0	4,124	0	0	0	
513.42-01	Postage	0	0	47,500	47,500	0	PA \$33K/TC \$14.5K Prev. Budgeted in 001-0400/0500
513.49-10	Other Current Charges	0	10,000	1,000	1,000	0	TC Charges Previously Budgeted in 001-0500
519.34-90	Taxes & Assessments	69,559	41,334	0	0	0	Assessments for County Owned Tax Certificates
519.41-10	Communications Recurring	119,496	35,648	114,496	240,000	125,504	Internet - Co,SOE,Tax Coll,FCSO, Local Phone Svc - SOE
519.43-10	Utilities Expense	5,227	5,689	0	0	0	Transferred to General Services - Facilities
519.46-20	Vehicle Repair	21,475	16,911	22,000	25,000	3,000	City of Flagler Beach Repairs Offset by Revenue
519.49-12	Employee Educational Reimbursement	15,123	19,686	0	0	0	Moved to Human Resources
519.49-15	Advertising	1,469	3,876	500	2,000	1,500	Public Notice Regarding Outstanding Checks
519.49-18	Bank Analysis Fees	21,361	32,945	28,000	35,000	7,000	Percentage Based on Amount of Transactions
519.52-10	Gas, Oil & Lubricants	495,502	521,531	500,000	640,000	140,000	Fuel Purchases to O/S Agencies (Sheriff)-Offset by Rev.
519.54-30	Membership - NEFRC	44,080	44,080	0	0	0	Moved to BOCC Budget
521.41-10	Communications Recurring	61,560	67,716	78,192	0	(78,192)	FCSO Radio Rental Moved
521.44-10	Rentals & Leases	200,438	200,438	200,439	0	(200,439)	FCSO Radio Rental Moved
523.31-63	Medical Services - Prisoner	142,984	238,710	200,000	230,000	30,000	Inmate Medical Services
525.41-10	Communications Recurring	0	7,260	7,920	8,580	660	User Fees for Go Kits
525.44-10	Rentals and Leases	0	33,147	33,147	33,147	0	Radio Rentals for Go Kits
525.49-10	Other Current Charges	0	186,994	0	0	0	Repayment of FEMA Reimbursements
559.34-10	Other Contracted Services	300	408	0	0	0	Billboard License Renewal & Permit Fees
	Total Operating Expenditures	1,431,623	1,677,618	1,495,694	1,621,227	125,533	
513.64-10	Equipment	0	0	0	1,000,000	1,000,000	GF Rolling Stock Repl. Placeholder & Strategic Plan
519.64-10	Equipment	115,640	0	0	0	0	SOE - Digital Scanner & Mail Ballot Processor
	Total Capital Expenditures	115,640	0	0	1,000,000	1,000,000	

(continued on next page)

Pooled Expenditures

General Fund

Fund 001: Dept. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures (continued)							
519.82-19	RSVP - Social Services	25,000	25,000	0	0	0	Flagler Volunteer Services - Moved to Human Services
522.81-15	Division of Forestry	18,472	18,472	0	0	0	Fire Control Assessment - Moved to Land Management
562.81-10	Aid to Health Department	275,000	275,000	275,000	275,000	0	
562.83-79	Flagler Humane Society	210,975	224,505	236,884	276,000	39,116	Estimated Contract Increase
572.81-13	Aid to Flagler Beach - Lifeguards	72,500	82,500	84,150	95,975	11,825	Estimated CPI Increase
590.81-01	Aid to School Board - Driver Education	0	0	30,000	30,000	0	Dori Slosberg
689.81-03	Juvenile Justice - Detention	218,326	205,299	220,000	232,000	12,000	Juvenile Detention Svcs - Increase Based on State FY
Total Grants and Aids		820,273	830,776	846,034	908,975	62,941	
517.71-10	Principal	429,000	1,033,000	0	0	0	
517.72-30	Interest	15,745	2,822	60,000	60,000	0	Tax Anticipation Note
517.73-10	Other Debt Service Cost	9,898	5,714	25,000	25,000	0	Tax Anticipation Note - Admin Fees
Total Debt Service		454,643	1,041,536	85,000	85,000	0	
Total Expenditures		2,832,074	3,563,022	2,426,728	3,615,202	1,188,474	Overall Expenditure Increase/Decrease: 48.97%

FCSO Internal Charges

General Fund

Fund 001: Dept. 4912		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
521.34-10	Other Contracted Services	0	0	0	18,741	18,741	Fire Extinguishers & Pest Control & Custodial
521.41-10	Communications Recurring	0	0	0	600	600	
521.43-10	Utilities Expense	0	0	0	188,860	188,860	
521.44-10	Rentals and Leases	0	0	0	285,147	285,147	Radio User Fees and Rentals
521.46-10	Bldging/Equpt Repairs	0	0	0	34,600	34,600	General Repairs & Maintenance
521.46-20	Vehicle Repair	0	0	0	626,000	626,000	Repairs to Vehicles & Insurance Deductibles
521.46-30	Maintenance Agreements	0	0	0	167,700	167,700	Jail Integration System & Office 365
521.49-10	Other Current Chrgs	0	0	0	250	250	DEP Puel Tank Inspections
521.52-30	Data Processing	0	0	0	7,200	7,200	Social Media Archiving
Total Operating Expenditures		0	0	0	1,329,098	1,329,098	
						Overall Expenditure Increase/Decrease:	
Total Expenditures		0	0	0	1,329,098	1,329,098	100.00%

Tax Increment Value

General Fund

Fund 001: Dept. 4901	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures							
519.81-26	Town of Marineland CRA	0	37,994	42,512	49,300	6,788	
519.81-31	City of Flagler Beach CRA	181,234	198,309	218,269	272,242	53,973	
519.81-32	City of Palm Coast CRA	1,296,849	1,349,990	1,626,667	1,679,958	53,291	
Total Grants and Aids		1,478,083	1,586,293	1,887,448	2,001,500	114,052	
Total CRA Expenditures						114,052	Overall Expenditure Increase/Decrease:
						5.70%	

1. Flagler Beach CRA - Created 5/8/2002

Description	Amount
Current Year (2022) Certified Taxable Value	\$ 59,842,929
Base Year (2001) Taxable Value	- \$ 24,154,210
	<u>35,688,719</u>
Tax Increment Value (difference divided by 1000)	35,689
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 33,904
Multiplied by est. FY 22-23 County Millage Rate (Mills)	<u>8.0297</u>
Estimated FY 22-23 TIF Payment	\$ 272,242

3. Town of Marineland CRA - Created 11/28/2000

Description	Amount
Current Year (2022) Certified Taxable Value	\$ 11,676,296
Base Year (2002) Taxable Value	- \$ 5,213,466
	<u>6,462,830</u>
Tax Increment Value (difference divided by 1000)	6,463
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 6,140
Multiplied by est. FY 22-23 County Millage Rate (Mills)	<u>8.0297</u>
Estimated FY 22-23 TIF Payment	\$ 49,300

2. City of Palm Coast CRA - Created 11/28/2000

Description	Amount
Current Year (2022) Certified Taxable Value	\$ 260,320,493
Base Year (2003) Taxable Value	- \$ 40,091,077
	<u>220,229,416</u>
Tax Increment Value (difference divided by 1000)	220,229
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ 209,218
Multiplied by est. FY 22-23 County Millage Rate (Mills)	<u>8.0297</u>
Estimated FY 22-23 TIF Payment	\$ 1,679,958

4. City of Bunnell CRA - Created FY 07/08

Description	Amount
Current Year (2022) Certified Taxable Value	\$ 67,957,612
Base Year (2006) Taxable Value	- \$ 68,433,905
	<u>(476,293)</u>
Tax Increment Value (difference divided by 1000)	(476)
	x 95%
CRA Taxable Value Subject to Increment Payment	\$ (452)
Multiplied by est. FY 22-23 County Millage Rate (Mills)	<u>8.0297</u>
Estimated FY 22-23 TIF Payment	\$ (3,634)

Reserves

General Fund

Fund 001: Dept. 5000		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Reserves							
587.98-10	Reserve for Contingency	0	0	5,327,006	6,228,347	901,341	6% of Operating Revenues for Fund Balance
587.98-11	Reserve for Designated Future Use	0	0	17,211,354	18,151,418	940,064	2/12 ^{ths} Budgeted as Ending Fund Balance in FY 23
587.98-41	Reserve for Personnel Services	0	0	200,000	200,000	0	
587.98-16	Library Palm Coast Branch	0	0	0	200,712	200,712	
587.98-50	Vessel Registration	0	0	197,696	139,428	(58,268)	
587.98-50	Library Passport Reserve	0	0	75,000	191,823	116,823	
587.98-50	Solid Waste Debt Retirement	0	0	225,000	225,000	0	
587.98-50	River Club - 1st Amendment - Land	0	0	16,959	16,959	0	DRI Fees
587.98-50	River Club - 2nd Amendment	0	0	595	595	0	DRI Fees
587.98-50	Plantation Bay Amendment	0	0	9,661	9,661	0	DRI Fees
587.98-50	Matanzas Shore DRI Amendment	0	0	2,694	2,694	0	DRI Fees
587.98-50	Fire EMS Facility PC Plant	0	0	240,902	240,902	0	
587.98-50	Reserve - Fire Service Flagler Polo	0	0	12,320	12,320	0	
587.98-50	Grand Haven DRI Amendment	0	0	677	677	0	DRI Fees
587.98-50	Harbor View	0	0	24,265	24,265	0	
587.98-50	Bulow Plantation DRI	0	0	8,075	8,075	0	DRI Fees
587.98-50	Matanzas Shore	0	0	5,709	5,709	0	
587.98-57	Reserve for Future Capital O/L	0	0	112,000	128,000	16,000	Historic Courthouse HVAC/Roof Replacement
587.98-58	Reserve for Helicopter Replacement	0	0	1,250,000	1,500,000	250,000	
Total Reserves		0	0	24,919,913	27,286,585	2,366,672	
							Overall Expenditure Increase/Decrease:
Total Reserves		0	0	24,919,913	27,286,585	2,366,672	9.50%

Capital Improvements

General Fund

Fund 001: Dept. xxxxx	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
	Facilities Heating & A/C Replacement	26,715	28,352	0	0	0	
	Facilities Roof Replacement	55,250	17,307	0	0	0	
	Land Management Facility Improvements	0	15,912	0	0	0	
	FCSO Evidence Storage	7,465	0	0	0	0	
	FCSO Palm Coast District Office	82,433	248,721	0	0	0	
	FCSO Training Building	600	0	0	0	0	
	SHERIFF'S QUALIFICATN RGE	0	1,425	0	0	0	
	Land & Perm Easemts	0	3,889	0	0	0	
	Library Restroom Renovations	30,601	0	0	0	0	
	Total Dept. 6000 Expenditures	203,064	315,606	0	0	0	
	Bay Drive Park	301,108	0	0	0	0	
	Clegg Property Demolition	179	0	0	0	0	
	Wadsworth Improvements	0	34	0	0	0	
	Total Dept. 6010 Expenditures	301,287	34	0	0	0	
	Inmate Facility Generator	207,701	9,850	0	0	0	
	River to Sea FEMA Repairs	43,411	0	0	0	0	
	Total Dept. 8xxx Expenditures	251,112	9,850	0	0	0	
	Total Expenditures	755,463	325,490	0	0	0	Overall Expenditure Increase/Decrease 0.00%

Description:

All expenditures moved to Funds 187 & 316 in FY 21-22.

Insurance

General Fund

Fund 001: Dept. 7000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
519.45-10	General Liability Insurance	226,566	228,940	249,600	257,000	7,400	PSSIP, Tank, PGIT General, Inland Marine & Voting
519.45-11	Workers Comp Claims Exp	0	10,000	50,000	38,500	(11,500)	
519.45-30	Property/Casualty Insurance	498,577	543,191	520,000	690,000	170,000	Commercial Property
519.45-51	Public Officials Liability Insurance	89,082	110,451	113,000	120,000	7,000	
519.45-60	Other Insurance & Bonds	3,911	92	9,000	9,000	0	ADP Vehicle Premium, Lease Vehicles
519.45-70	Public Safety AD&D	12,096	12,096	20,000	15,500	(4,500)	Crime Liability & Statutory Death Liability
Total Operating Expenditures		830,232	904,770	961,600	1,130,000	168,400	
						Overall Expenditure Increase/Decrease	
Total Expenditures		830,232	904,770	961,600	1,130,000	168,400	17.51%

Section 4 - Special Revenue Funds - Appropriation Summary

Department	Adopted FY 21-22	Tentative FY 22-23	Budget Variance	Positions FY 21-22	Positions FY 22-23	Department	Adopted FY 21-22	Tentative FY 22-23	Budget Variance	Positions FY 21-22	Positions FY 22-23
County Transportation Trust						Economic Opportunity	\$ 182,235	\$ 169,856	-6.79%	0.00	0.00
Road & Bridge	\$ 6,284,240	\$ 6,242,537	-0.66%	29.00	29.00						
Constitutional Fuel Tax	\$ 3,814,511	\$ 209,815	-94.50%	0.00	0.00	Landfills					
						Old Kings Road Landfill	486,750	446,524	-8.26%	0.00	0.50
						Const. & Demo. Debris Landfill	977,050	933,245	-4.48%	0.00	0.50
Law & Legal						Bunnell Landfill	267,274	267,685	0.15%	0.00	0.00
Legal Aid	45,074	45,074	0.00%	0.00	0.00		<u>\$ 1,731,074</u>	<u>\$ 1,647,454</u>	-4.83%	0.00	1.00
Law Enforcement Trust	16,877	81,916	385.37%	0.00	0.00	Special Assessments					
Law Library	18,500	19,470	5.24%	0.05	0.00	N. Malacompra Drainage Basin District	204,639	240,613	17.58%	0.00	0.00
Courthouse Facilities	168,020	171,675	2.18%	0.00	0.00	Bimini Gardens MSTU	49,065	54,247	10.56%	0.00	0.00
Domestic Violence Trust	29,206	50,735	73.71%	0.00	0.00	Espanola Special Assessment	28,177	29,109	3.31%	0.00	0.00
Alcohol & Drug Abuse Trust	17,022	31,382	84.36%	0.00	0.00	Rima Ridge Special Assessment	44,164	42,791	-3.11%	0.00	0.00
Court Innovations Technology	1,238,131	888,631	-28.23%	0.00	0.00	Daytona North Service District	692,530	523,777	-24.37%	0.00	0.00
Juvenile Diversion	17,120	18,620	8.76%	0.00	0.00		<u>\$ 1,018,575</u>	<u>\$ 890,537</u>	-12.57%	0.00	0.00
Crime Prevention	167,653	151,075	-9.89%	0.00	0.00	Housing					
Court Innovations	232,871	171,198	-26.48%	1.00	1.00	State Housing Initiative Program	1,096,841	1,870,566	70.54%	1.00	0.00
Teen Court	77,706	82,952	6.75%	1.00	1.00	Neighborhood Stabilization Program 3	20,968	50,518	140.93%	0.00	0.00
	<u>\$ 2,028,180</u>	<u>\$ 1,712,728</u>	-15.55%	2.05	2.00		<u>\$ 1,117,809</u>	<u>\$ 1,921,084</u>	71.86%	1.00	0.00
Tourist Development						Growth Management					
Capital Projects	2,923,502	4,521,779	54.67%	0.00	0.00	Planning & Zoning/Code Enforcement	1,390,956	1,688,214	21.37%	5.25	5.25
Promos & Advertising	3,204,447	5,069,857	58.21%	5.38	5.38	Building	2,058,861	2,674,095	29.88%	13.75	13.75
Beach Restoration	1,593,711	1,631,568	2.38%	0.00	0.00		<u>\$ 3,449,817</u>	<u>\$ 4,362,309</u>	26.45%	19.00	19.00
	<u>\$ 7,721,660</u>	<u>\$ 11,223,204</u>	45.35%	5.38	5.38	Emergency Communications E-911	\$ 1,048,321	\$ 870,448	-16.97%	4.05	4.05
Environmentally Sensitive Lands						Public Safety Communications Network	\$ 1,960,117	\$ 4,097,255	109.03%	1.65	1.65
ESL Old Fund	137,905	134,547	-2.44%	0.00	0.00	Grants	\$ 1,653,513	\$ 1,659,904	0.39%	15.00	15.00
ESL New Fund	5,342,538	6,836,875	27.97%	0.00	0.00	Capital Preservation Fund	\$ 735,000	\$ 1,155,500	57.21%	0.00	0.00
	<u>\$ 5,480,443</u>	<u>\$ 6,971,422</u>	27.21%	0.00	0.00						
Utility Authority	\$ 22,209	\$ 22,268	0.27%	0.00	0.00	Total Special Revenue Funds	<u><u>\$ 41,923,077</u></u>	<u><u>\$ 46,461,913</u></u>	10.83%	77.13	77.08
Impact Fees											
Parks Impact Fee Zone 1	198,066	351,704	77.57%	0.00	0.00						
Parks Impact Fee Zone 2	29,511	29,322	-0.64%	0.00	0.00						
Parks Impact Fee Zone 3	147,474	172,054	16.67%	0.00	0.00						
Parks Impact Fee Zone 4	76,550	127,443	66.48%	0.00	0.00						
Trans. Impact Fee - Old East	2,681,084	2,354,332	-12.19%	0.00	0.00						
Trans. Impact Fee - West	141,677	98,792	-30.27%	0.00	0.00						
Trans. Impact Fee - East New	852,612	852,468	-0.02%	0.00	0.00						
	<u>\$ 3,675,373</u>	<u>\$ 3,305,592</u>	-10.06%	0.00	0.00						

County Transportation Trust Fund - Road & Bridge - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Revenues						
Fuel Taxes	898,650	1,076,517	1,038,636	1,038,636	0	
Intergovernmental Revenue	897,355	1,877,805	1,975,487	1,975,487	0	
Charges for Services	554,483	556,823	350,000	177,000	(173,000)	
Miscellaneous	74,107	7,242	6,000	5,000	(1,000)	
Cash Carry Forward	0	0	2,914,117	3,046,414	132,297	
Total Revenues	2,424,595	3,518,387	6,284,240	6,242,537	(41,703)	Overall Revenue Increase/Decrease: -0.66%
Expenditures						
Personnel	1,689,076	1,622,298	1,869,286	2,047,069	177,783	
Operating	793,243	812,545	1,389,442	1,781,112	391,670	
Capital	11,249	123,401	853,525	320,080	(533,445)	
Debt Service	43,547	43,547	0	53,883	53,883	
Reserves	0	0	2,171,987	2,040,393	(131,594)	
Total Expenditures	2,537,115	2,601,791	6,284,240	6,242,537	(41,703)	Overall Expenditure Increase/Decrease: -0.66%
Revenues vs. Expenditures	(112,520)	916,596	0	0	0	

Road & Bridge
29.00 FTE

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

Fund 102: Dept. 1420	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
312.30-00	Ninth Cent Fuel Tax	409,904	513,874	495,446	495,446	0	
312.40-00	Local Option Fuel Tax	488,746	562,643	543,190	543,190	0	
335.42-00	Constitutional Gas Tax	233,038	1,253,881	1,321,119	1,321,119	0	100% of Constitutional Gas Tax previously in Fund 112
335.49-00	Special Fuel/County Tax	509,896	552,673	582,568	582,568	0	
335.49-01	Quarterly Fuel Tax Refund	69,684	69,487	70,000	70,000	0	
335.50-00	Motor Fuel Use Tax	1,260	1,764	1,800	1,800	0	
33x.50-06	Hurricane Matthew	21,674	0	0	0	0	
33x.50-06	Hurricane Irma	61,803	0	0	0	0	
341.92-00	Staff Time	554,483	556,823	350,000	177,000	(173,000)	
361.10-00	Interest	40,329	4,846	6,000	3,000	(3,000)	
364.41-11	Surplus Sale	0	0	0	1,000	1,000	
369.90-00	Miscellaneous	33,778	2,396	0	1,000	1,000	
399.00-00	Cash Carry Forward	0	0	2,914,117	3,046,414	132,297	
Total Fund Revenues		2,424,595	3,518,387	6,284,240	6,242,537	(41,703)	Overall Revenue Increase/Decrease: -0.66%
Expenditures							
541.10-12	Regular Salaries	1,106,858	1,074,037	1,207,404	1,303,039	95,635	
541.10-14	Overtime	3,207	1,815	4,500	4,500	0	
541.10-xx	Employee Benefits	579,011	546,446	657,382	739,530	82,148	
Total Personnel Services		1,689,076	1,622,298	1,869,286	2,047,069	177,783	
541.31-10	Professional Services	1,451	25,467	1,650	1,650	0	
541.34-10	Other Contracted Services	77,093	166,237	225,996	434,938	208,942	Striping
541.40-10	Travel	0	0	1,250	1,250	0	
541.41-01	Devices and Accessories	2,717	41	900	5,900	5,000	Assistant manager position Computer, Phone, Etc
541.41-10	Communications	11,642	13,550	19,136	20,684	1,548	Radio User Fees
541.42-01	Postage Expense	6	4	150	150	0	
541.43-10	Utilities Expense	2,913	239	900	960	60	
541.44-10	Rentals & Leases	22,881	21,873	69,436	68,292	(1,144)	Equipment, Uniforms, Radio Rental Fees
541.45-20	Vehicle Insurance	22,567	25,580	29,220	33,112	3,892	
541.45-30	Property Insurance	2,279	2,729	170	221	51	
541.46-10	Building/Equip Repairs	208,438	137,270	185,800	214,000	28,200	5 More Pieces of Equipment, Increased Costs
541.46-20	Vehicle Repair	127,347	92,158	153,730	169,320	15,590	Fleet Hourly Rate Increase
541.46-30	Maintenance Agreements	8,883	8,233	27,644	30,991	3,347	Year 1 of Preventative Maintenance on Motorgrader
541.46-40	Small Tools & Equipment	10,459	12,600	12,700	12,700	0	
541.47-10	Printing & Binding	0	0	500	500	0	
541.49-10	Other Current Chrgs/Oblig	470	36	1,400	1,400	0	
541.49-14	Landfill Tipping Fees	24,206	6,749	30,000	34,500	4,500	Increase in Cost
541.49-18	Bank Analysis Fees	732	857	1,000	1,000	0	

(continued on next page)

Fund 102: Dept 1420	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Expenditures (continued)							
541.51-10	Office Supplies	259	713	1,200	1,700	500	
541.51-11	Office Equipment	1,302	23	1,000	1,000	0	
541.52-10	Gas, Oil & Lubricants	152,593	143,115	247,865	321,813	73,948	\$3.25 per Gallon
541.52-12	Other Operating Expenses	4,498	3,661	13,075	13,075	0	
541.52-20	Clothing & Wearing Apparel	22	244	2,300	2,300	0	
541.52-30	Data Processing Software	1,600	1,600	5,262	7,962	2,700	Office 365
541.53-10	Road Materials & Supplies	108,071	147,180	346,908	391,444	44,536	Material Cost Increase
541.54-10	Publications/Memberships	46	0	750	750	0	
541.55-01	Training/Educational Cost	768	2,386	9,500	9,500	0	
Total Operating Expenditures		793,243	812,545	1,389,442	1,781,112	391,670	
541.64-10	Equipment	11,249	123,401	853,525	320,080	(533,445)	See Rolling Stock Below
Total Capital Expenditures		11,249	123,401	853,525	320,080	(533,445)	
541.71-30	Principal on Loan	40,998	42,389	0	53,883	53,883	Motorgrader 3yr Lease
541.72-30	Interest on Loan	2,549	1,158	0	0	0	
Total Debt Service		43,547	43,547	0	53,883	53,883	
587.91-10	Interfund Transfer	0	83,587	0	0	0	
Total Interfund Transfers		0	83,587	0	0	0	
587.98-11	Designated For Future Use	0	0	2,146,987	2,015,393	(131,594)	
587.98-41	Personnel Service Reserves	0	0	25,000	25,000	0	
Total Reserves		0	0	2,171,987	2,040,393	(131,594)	
Total Fund Expenditures						Overall Expenditure Increase/Decrease:	
		2,537,115	2,685,378	6,284,240	6,242,537	(41,703)	-0.66%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Offroad Utility Vehicle	17,000	#9176
Ford F-250 Pickup	35,000	#902
Ford F-250 Pickup Utility Body	36,500	#8858
Agricultural Tractor	101,307	#887
Agricultural Tractor w/Boom Mower	215,273	#886
Trade-In Motorgrader	(85,000)	
Total	320,080	
Motorgrader (lease)	53,883	#9487

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

Constitutional Gas Tax Fund - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues						
Intergovernmental	5,207,783	1,380,099	322,500	0	(322,500)	
Miscellaneous Revenues	58,151	8,005	6,000	105,565	99,565	
Cash Carry Forward	0	0	3,486,011	104,250	(3,381,761)	
Total Revenues	5,265,934	1,388,104	3,814,511	209,815	(3,604,696)	Overall Revenue Increase/Decrease: -94.50%
Expenditures						
Operating	2,557	44,672	3,000	3,000	0	
Capital	4,935,261	1,826,599	367,500	0	(367,500)	
Reserves	0	0	3,444,011	206,815	(3,237,196)	
Total Expenditures	4,937,818	1,871,271	3,814,511	209,815	(3,604,696)	Overall Expenditure Increase/Decrease: -94.50%
Revenues vs. Expenditures	328,116	(483,167)	0	0	0	

Constitutional Gas Tax Fund

Special Revenue Fund

Fund 112: Dept. 1450		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
335.43-00	Constitutional Gas Tax	932,152	0	0	0	0	Tax Distribution 100% to Fund 102
361.10-00	Interest	55,213	8,005	6,000	3,000	(3,000)	
366.01-00	Contributions in Aid	2,938	0	0	102,565	102,565	Marineland Acres
399.00-00	Cash Carry Forward	0	0	3,486,011	104,250	(3,381,761)	
Total Revenues		990,303	8,005	3,492,011	209,815	(3,282,196)	Overall Revenue Increase/Decrease: -93.99%
Expenditures							
541.31-10	Professional Services	2,168	1,099	3,000	3,000	0	
541.53-10	Road Materials and Supplies	0	43,232	0	0	0	
541.49-18	Bank Analysis Fees	389	341	0	0	0	
Total Operating Expenditures		2,557	44,672	3,000	3,000	0	
541.63-10	Improvements Other than Building	39,957	0	0	0	0	
541.63-77	Engineering Staff Time Capital Projects	122,302	164,778	45,000	0	(45,000)	
541.64-10	Equipment	497,370	0	0	0	0	
Total Capital Expenditures		659,629	164,778	45,000	0	(45,000)	
587.98-10	Reserve For Contingency	0	0	3,410,275	160,371	(3,249,904)	
587.98-10	Reserve For Contingency	0	0	33,736	46,444	12,708	Bike Paths, Signals, Paving Projects
Total Reserves		0	0	3,444,011	206,815	(3,237,196)	
541.63-10	Improvements Other than Building	0	264,637	0	0	0	
541.63-57	Design Permitting	0	17,085	0	0	0	
Total Capital Improvements		0	281,722	0	0	0	
Total Expenditures		662,186	491,172	3,492,011	209,815	(3,282,196)	Overall Expenditure Increase/Decrease: -93.99%

(continued on next page)

Constitutional Gas Tax Fund

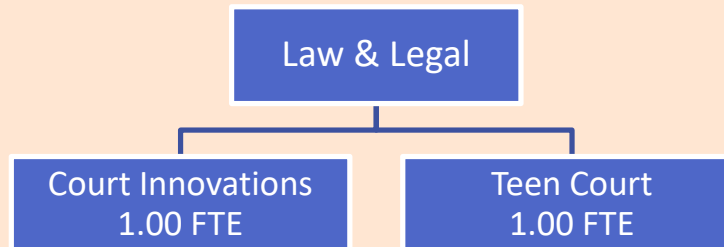
Special Revenue Fund

Fund 112: Dept. 8xxx		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Grant Revenues							
331.49-26	FDOT Graham Swamp Design Trail & Ped. Bridge	790,531	0	0	0	0	
331.49-27	FDOT Graham Swamp Construct Trail & Ped. Bridge	0	638,744	0	0	0	
334.49-41	FDOT Design CR 2006 Resurfacing	191,611	0	0	0	0	
334.49-45	FDOT CR 304 to US1 Repl Bridges #734010-734012	291,791	3,930	0	0	0	
334.49-49	FDOT Old Haw Creek Rd	25,093	0	0	0	0	
334.49-50	Water Oak Road Imprvmnts - CR 2006 to Mahogany Blvd	5,578	25,926	0	0	0	
334.49-53	FDOT Mahogany Blvd	1,925,528	0	0	0	0	
334.49-54	Malacompra Rd	28,236	44,630	0	0	0	
334.49-55	Otis Stone Hunter Rd from CR 13 to US 1	228,687	181,011	0	0	0	
334.49-56	Apache Dr from Osceola Ave to First Ave	180,959	75,070	0	0	0	
334.49-57	FDOT Briarwood Drive Paving Design	314,287	0	0	0	0	
334.49-58	Hargrove Rd from Otis Stone Hunter Rd to US 1	293,330	197,557	0	0	0	
334.49-61	FDOT Rima Ridge Resurface	0	213,231	0	0	0	
334.49-63	FDOT Armand Beach Drive	0	0	100,000	0	(100,000)	
334.49-64	FDOT East Daytona North	0	0	165,000	0	(165,000)	
334.49-65	FDOT Seascape Drive	0	0	57,500	0	(57,500)	
Total Grant Revenues		4,275,631	1,380,099	322,500	0	(322,500)	Overall Revenue Increase/Decrease: -100.00%
Grant Expenditures							
541.31-10	CR 304 Bridge Replacement	291,791	3,930	0	0	0	
541.63-10	Briarwood Drive Paving Design	314,288	0	0	0	0	
541.63-10	Mahogany Blvd Resurfacing - Water Oak Rd to CR 305	1,925,528	0	0	0	0	
541.63-10	CR 2006 Resurfacing from Dead Lake Park to CR 305	191,611	0	0	0	0	
541.63-57	Apache Dr from Osceola Ave to First Ave	180,959	75,070	0	0	0	
541.63-57	Hargrove Rd from Otis Stone Hunter Rd to US 1	293,330	197,557	0	0	0	
541.63-57	Old Haw Creek Rd from CR304 to SR100 Resurfacing	25,093	0	0	0	0	
541.63-57	Water Oak Road Imprvmnts - CR2006 to Mahogany Blvd	5,578	25,926	0	0	0	
541.63-57	Graham Swamp Design Trail & Pedestrian Bridge	790,531	0	0	0	0	
541.63-10	Graham Swamp Construct Trail & Pedestrian Bridge	0	638,744	0	0	0	
541.63-10	Rima Ridge Resurfacing	0	213,231	0	0	0	
541.63-57	Malacompra Rd from A1A to end of Atlantic	28,236	44,630	0	0	0	
541.63-57	Otis Stone Hunter Rd from CR 13 to US 1	228,687	181,011	0	0	0	
541.63-57	Armand Beach Drive (Project #405558)	0	0	100,000	0	(100,000)	
541.63-57	East Daytona North (Project #407558)	0	0	165,000	0	(165,000)	
541.63-57	Seascape Drive (Project #406558)	0	0	57,500	0	(57,500)	
Total Grant Expenditures		4,275,632	1,380,099	322,500	0	(322,500)	Overall Expenditure Increase/Decrease: -100.00%
Total Fund Expenditures		4,937,818	1,871,271	3,814,511	209,815	(3,604,696)	Overall Expenditure Increase/Decrease: -94.50%

Law & Legal Funds - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues						
Legal Aid (Fund 105)	36,722	48,663	45,074	45,074	0	
Law Enforcement Trust (Fund 106)	8,374	60,249	16,877	81,916	65,039	
Law Library (Fund 107)	18,250	19,383	18,500	19,520	1,020	
Courthouse Facilities (Fund 108)	325,985	173,533	168,020	171,675	3,655	
Domestic Violence Trust (Fund 192)	10,196	11,301	29,206	50,735	21,529	
Alcohol & Drug Abuse Trust (Fund 193)	2,816	7,855	17,022	31,382	14,360	
Court Innovations Technology (Fund 194)	346,130	477,014	1,238,131	888,631	(349,500)	
Juvenile Diversion (Fund 195)	17,519	19,371	17,120	18,620	1,500	
Crime Prevention (Fund 196)	29,046	30,433	167,653	151,075	(16,578)	
Court Innovations (Fund 197)	112,614	149,932	232,871	171,198	(61,673)	
Teen Court (Fund 198)	45,475	19,744	77,706	82,952	5,246	
Total Revenues	953,127	1,017,478	2,028,180	1,712,778	(315,402)	Overall Revenue Increase/Decrease: -15.55%
Expenditures						
Legal Aid (Fund 105)	45,069	48,662	45,074	45,074	0	
Law Enforcement Trust (Fund 106)	36,066	21,519	16,877	81,916	65,039	
Law Library (Fund 107)	18,273	19,449	18,500	19,520	1,020	
Courthouse Facilities (Fund 108)	449,961	134,636	168,020	171,675	3,655	
Domestic Violence Trust (Fund 192)	0	0	29,206	50,735	21,529	
Alcohol & Drug Abuse Trust (Fund 193)	0	0	17,022	31,382	14,360	
Court Technology (Fund 194)	187,554	709,021	1,238,131	888,631	(349,500)	
Juvenile Diversion (Fund 195)	17,523	19,361	17,120	18,620	1,500	
Crime Prevention (Fund 196)	111	57	167,653	151,075	(16,578)	
Court Innovations (Fund 197)	115,217	147,011	232,871	171,198	(61,673)	
Teen Court (Fund 198)	36,683	61,333	77,706	82,952	5,246	
Total Expenditures	906,457	1,161,049	2,028,180	1,712,778	(315,402)	Overall Expenditure Increase/Decrease: -15.55%
Revenues vs. Expenditures	46,670	(143,571)	0	0	0	



Fund 105: Dept. 4401	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
359.20-01	Legal Aid Fees	17,483	19,315	18,000	20,625	2,625	
361.10-00	Interest	99	24	0	25	25	
381.00-00	Interfund Transfer from General Fund	19,140	29,324	27,074	24,424	(2,650)	
Total Fund Revenues		36,722	48,663	45,074	45,074	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
564.49-18	Bank Fees	15	17	20	20	0	
564.82-34	Aid to Legal Services	45,054	45,054	45,054	45,054	0	Funding for Community Legal Svcs of Mid-Florida
Total Operating Expenditures		45,069	45,071	45,074	45,074	0	
581.91-10	Transfer to Court Innovations Fund 197	0	3,591	0	0	0	
Total Interfund Transfers		0	3,591	0	0	0	
Total Fund Expenditures		45,069	48,662	45,074	45,074	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

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

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

Fund 106: Dept. 4910	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
351.20-00	Sale of Confiscated Equipment	8,227	60,207	6,000	31,000	25,000	
361.10-00	Interest	147	42	30	150	120	
399.00-00	Cash Carry Forward	0	0	10,847	50,766	39,919	
Total Fund Revenues		8,374	60,249	16,877	81,916	65,039	Overall Revenue Increase/Decrease: 385.37%
Expenditures							
521.49-10	Other Current Charges & Obligations	35,642	20,956	16,477	81,466	64,989	
521.49-18	Bank Analysis Fees	424	563	400	450	50	
Total Operating Expenditures		36,066	21,519	16,877	81,916	65,039	
Total Fund Expenditures		36,066	21,519	16,877	81,916	65,039	Overall Expenditure Increase/Decrease: 385.37%

Description:

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

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

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

Fund 107: Dept. 3451		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
359.20-02	Law Library \$16.25	17,483	19,367	18,500	19,500	1,000	
361.10-00	Interest	33	16	0	20	20	
369.30-00	Refund - Prior Year Expense	734	0	0	0	0	
Total Fund Revenues		18,250	19,383	18,500	19,520	1,020	Overall Revenue Increase/Decrease: 5.51%
Expenditures							
714.10-12	Regular Salaries	25	2,303	2,383	0	(2,383)	Split Funded Employee Moved Back to GF
714.10-14	Overtime	0	8	0	0	0	
714.10-xx	Employee Benefits	5	887	969	0	(969)	
Total Personnel Services		30	3,198	3,352	0	(3,352)	
714.49-18	Bank Analysis Fees	45	50	100	50	(50)	
Total Operating Expenditures		45	50	100	50	(50)	
714.66-10	Library Materials	9,195	11,492	15,048	19,470	4,422	Westlaw & Legal Forms Online, Printed Books
Total Capital Outlay		9,195	11,492	15,048	19,470	4,422	
581.91-10	Transfer to Court Innovations Fund 197	9,003	4,709	0	0	0	
Total Interfund Transfers		9,003	4,709	0	0	0	
Total Fund Expenditures		18,273	19,449	18,500	19,520	1,020	Overall Expenditure Increase/Decrease: 5.51%

Description:

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

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

Courthouse Facilities

Special Revenue Fund

Fund 108: Dept. 3701		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
331.11-02	FDEM HMGP Justice Center Gen	156,575	0	0	0	0	
359.20-03	Court Facilities	168,816	173,447	168,000	171,600	3,600	
361.10-00	Interest	594	86	20	75	55	
Total Fund Revenues		325,985	173,533	168,020	171,675	3,655	Overall Revenue Increase/Decrease: 2.18%
Expenditures							
712.31-10	Professional Services	28	0	200	200	0	
712.34-10	Other Contracted Services	144,687	35,130	19,500	0	(19,500)	
712.44-10	Rentals & Leases	684	0	1,000	0	(1,000)	
712.46-10	Building/Equipment Repairs	31,310	33,666	35,500	43,560	8,060	Elevator and other minor repairs
712.46-30	Maintenance Agreements	60,203	61,817	75,800	68,640	(7,160)	Elevator & HVAC Maintenance
712.46-40	Small Tools & Equip	314	402	1,000	0	(1,000)	
712.49-10	Other Current Chrgs/Oblig	993	993	1,100	0	(1,100)	
712.49-18	Bank Analysis Fees	433	457	700	0	(700)	
712.51-11	Office Equipment	236	0	500	0	(500)	
712.52-12	Other Operating Expenses	3,212	1,824	3,800	0	(3,800)	
Total Operating Expenditures		242,100	134,289	139,100	112,400	(26,700)	
712.64-10	Equipment	207,861	0	0	0	0	
Total Capital Expenditures		207,861	0	0	0	0	
712.72-32	Interest on Advances	0	347	0	0	0	
587.98-10	Reserve for Contingency	0	0	28,920	59,275	30,355	
Total Reserves		0	347	28,920	59,275	30,355	
Total Fund Expenditures		449,961	134,636	168,020	171,675	3,655	Overall Expenditure Increase/Decrease: 2.18%

Description:

The Flagler County Board of County Commissioners adopted Ordinance 2004-08 on July 12, 2004 to assess a \$15 surcharge on non-criminal traffic infractions or criminal violations of Section 318.18, Florida Statutes. Funds collected are used to fund State court facilities, and expended as provided by the Board of County Commissioners in consultation with the Chief Judge of the Seventh Judicial Circuit of Florida, or his/her designee. The surcharge was effective July 1, 2004.

During fiscal year 2008-09, Chapter 2009-204 was signed into Florida law raising the allowable surcharge on noncriminal traffic infractions and on certain listed criminal violations from \$15 to \$30. On July 20, 2009 the Flagler County Board of County Commissioners adopted Ordinance 2009-05 amending Sec. 10.33(3), Flagler County Code to increase the surcharge from \$15 to \$30.

Domestic Violence Trust

Special Revenue Fund

Fund 192: Dept. 4600		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
351.13-00	Judgments & Fines	10,133	11,243	10,000	10,500	500	
361.10-00	Interest	63	58	0	100	100	
399.00-00	Cash Carry Forward	0	0	19,206	40,135	20,929	
Total Fund Revenues		10,196	11,301	29,206	50,735	21,529	Overall Revenue Increase/Decrease: 73.71%
Expenditures							
587.98-11	Designated for Future Use	0	0	29,206	50,735	21,529	Offset D/V incarceration costs, FCSO D/V Training
Total Reserves		0	0	29,206	50,735	21,529	
Total Fund Expenditures		0	0	29,206	50,735	21,529	Overall Expenditure Increase/Decrease: 73.71%

Description:

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

Alcohol & Drug Abuse Trust

Special Revenue Fund

Fund 193: Dept. 1600		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
351.14-00	Alcohol & Other Drug Abuse	2,760	7,819	2,700	6,000	3,300	
361.10-00	Interest	56	36	15	50	35	
399.00-00	Cash Carry Forward	0	0	14,307	25,332	11,025	
Total Fund Revenues		2,816	7,855	17,022	31,382	14,360	Overall Revenue Increase/Decrease: 84.36%
Expenditures							
622.49-18	Bank Analysis Fees	0	0	50	0	(50)	
Total Operating Expenditures		0	0	50	0	(50)	
587.98-10	Reserve	0	0	16,972	31,382	14,410	
Total Reserves		0	0	16,972	31,382	14,410	
Total Fund Expenditures		0	0	17,022	31,382	14,360	Overall Expenditure Increase/Decrease: 84.36%

Description:

The Flagler County Alcohol and Drug Abuse Trust Fund was created pursuant to § 893.165, Florida Statutes and Flagler County Ordinance 2002-31. Fees and court costs are imposed pursuant to §§ 938.13, 938.21 & 938.23, Florida Statutes, and the sums collected, less Clerk fees, are deposited in the Trust Fund to be used to fund alcohol and other drug abuse programs designated by the Board. Unexpended funds at year-end, if any, remain in this fund (Fund 193) and carry forward to the next year.

Court Technology - Court Services

Special Revenue Fund

Fund 194: Dept. 1600	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
359.20-04	Court Innovations Recording Fees \$2	333,184	475,582	400,000	475,000	75,000	
361.10-00	Interest	12,946	1,432	2,000	1,200	(800)	
399.00-00	Cash Carry Forward	0	0	836,131	412,431	(423,700)	
Total Fund Revenues		346,130	477,014	1,238,131	888,631	(349,500)	Overall Revenue Increase/Decrease: -28.23%
Expenditures							
601.31-10	Professional Services	479	179	400	400	0	
601.34-10	Other Contracted Services	2,615	6,988	500	6,500	6,000	Web Site Redesign & Maintenance
601.41-01	Devices and Accessories	26	251	0	0	0	
601.41-10	Communications Recurring	11,716	18,780	25,000	32,000	7,000	Network Circuit between Flagler & Volusia
601.46-30	Maintenance Agreements	1,342	12,029	27,000	25,000	(2,000)	Benchmark Viewer, Office 365 Licenses
601.46-40	Small Tools & Equipmt	0	450	0	0	0	
601.49-18	Bank Analysis Fees	404	532	750	750	0	
601.51-11	Office Equipment	12,005	5,524	10,000	15,000	5,000	Laptops, docks, printers, monitors, UPS units
601.52-12	Other Operating Expenses	0	210	250	250	0	
601.52-30	Data Processing Software	3,988	4,119	7,500	7,500	0	Software Upgrades
Total Operating Expenditures		32,575	49,062	71,400	87,400	16,000	
601.64-10	Equipment	11,739	9,999	30,000	20,000	(10,000)	
Total Capital Expenditures		11,739	9,999	30,000	20,000	(10,000)	
Total Expenditures		44,314	59,061	101,400	107,400	6,000	Overall Expenditure Increase/Decrease: 5.92%

Court Technology - State Attorney

Special Revenue Fund

Fund 194: Dept. 1200	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures							
602.34-10	Other Contracted Services	0	4,271	0	0	0	
602.41-01	Devices and Accessories	331	0	0	0	0	
602.41-10	Communications Recurring	8,500	9,800	10,500	10,500	0	
602.46-30	Maintenance Agreements	8,151	6,219	10,000	15,000	5,000	
602.51-10	Office Supplies	0	592	2,000	2,000	0	
602.51-11	Office Equipment	0	22,517	8,000	8,000	0	
602.52-12	Other Operating Expense	0	0	1,000	1,000	0	
602.52-30	Data Processing Software	6,242	6,892	9,500	10,000	500	
Total Operating Expenditures		23,224	50,291	41,000	46,500	5,500	
602.64-10	Equipment	10,981	0	12,500	10,000	(2,500)	Hardware for Servers/Storage
Total Capital Expenditures		10,981	0	12,500	10,000	(2,500)	
Total Expenditures		34,205	50,291	53,500	56,500	3,000	Overall Expenditure Increase/Decrease: 5.61%

Court Technology - Public Defender

Special Revenue Fund

Fund 194:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 1300	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
	Expenditures						
603.41-01	Devices and Accessories	111	511	0	0	0	
603.41-10	Communications Recurring	22,379	19,729	23,607	23,607	0	
603.46-30	Maintenance Agreements	4,210	4,507	8,255	7,267	(988)	
603.51-10	Office Supplies	1,141	475	3,000	3,000	0	
603.51-11	Office Equipment	942	10,017	300	3,000	2,700	
603.52-12	Other Operating Expenses	0	409	0	0	0	
603.52-30	Data Processing Software	3,852	2,540	13,170	16,342	3,172	
	Total Operating Expenditures	32,635	38,188	48,332	53,216	4,884	
603.64-10	Equipment	0	6,570	19,264	15,500	(3,764)	
	Total Capital Expenditures	0	6,570	19,264	15,500	(3,764)	
	Total Expenditures	32,635	44,758	67,596	68,716	1,120	Overall Expenditure Increase/Decrease: 1.66%

Court Technology - Criminal Conflict & Civil Regional Counsel

Special Revenue Fund

Fund 194:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 1301	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
	Expenditures						
603.34-10	Other Contracted Services	0	0	0	500	500	
603.41-10	Communications Recurring	0	0	0	1,900	1,900	
603.46-30	Maintenance Agreements	0	0	0	2,600	2,600	
603.51-10	Office Supplies	0	0	0	700	700	
	Total Operating Expenditures	0	0	0	5,700	5,700	
	Total Expenditures	0	0	0	5,700	5,700	Overall Expenditure Increase/Decrease: 100.00%

Court Technology - Court Related Technology

Special Revenue Fund

Fund 194:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 4801	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
	Expenditures						
713.34-10	Other Contracted Services	64,500	73,104	20,000	70,400	50,400	Clerk Support
713.46-30	Maintenance Agreements	11,900	41,005	0	0	0	
713.51-11	Office Equipment	0	15,425	120,000	0	(120,000)	
713.52-12	Other Operating Expenses	0	96	0	0	0	
713.52-30	Data Processing Software	0	33,091	0	0	0	Equipment Upgrade
	Total Operating Expenditures	76,400	162,721	140,000	70,400	(69,600)	
603.64-10	Equipment	0	392,190	155,000	50,000	(105,000)	Network Upgrades
	Total Capital Expenditures	0	392,190	155,000	50,000	(105,000)	
587.98-10	Reserve for Contingency	0	0	720,635	529,915	(190,720)	
	Total Reserves	0	0	720,635	529,915	(190,720)	
	Total Expenditures	76,400	554,911	1,015,635	650,315	(365,320)	
	Total Fund Expenditures	187,554	709,021	1,238,131	888,631	(349,500)	Overall Expenditure Increase/Decrease: -28.23%

Juvenile Diversion

Special Revenue Fund

Fund 195: Dept. 4900		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
359.21-06	Juvenile Diversion \$5.41	5,822	6,438	5,700	6,200	500	
359.21-07	Juvenile Alternatives	5,822	6,438	5,700	6,200	500	
359.21-08	Teen Court	5,839	6,457	5,700	6,200	500	
361.10-00	Interest	36	38	20	20	0	
399.00-00	Cash Carry Forward	0	0	0	0	0	
Total Fund Revenues		17,519	19,371	17,120	18,620	1,500	Overall Revenue Increase/Decrease: 8.76%
Expenditures							
719.49-18	Bank Analysis Fees	0	0	30	50	20	
Total Operating Expenditures		0	0	30	50	20	
581.91-10	Transfer to Court Innovations Fund 197	17,523	19,361	17,090	18,570	1,480	
Total Interfund Transfers		17,523	19,361	17,090	18,570	1,480	
Total Fund Expenditures		17,523	19,361	17,120	18,620	1,500	Overall Expenditure Increase/Decrease: 8.76%

Description:

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

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

Crime Prevention

Special Revenue Fund

Fund 196 Dept. 4300	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
359.20-06	Crime Prevention	27,844	30,223	28,500	29,800	1,300	
361.10-00	Interest/Investments	1,202	210	100	110	10	
399.00-00	Cash Carry Forward	0	0	139,053	121,165	(17,888)	
Total Fund Revenues		29,046	30,433	167,653	151,075	(16,578)	Overall Revenue Increase/Decrease: -9.89%
Expenditures							
521.31-10	Professional Services	44	24	100	0	(100)	
521.49-18	Bank Analysis Fees	67	33	100	200	100	
Total Operating Expenditures		111	57	200	200	0	
521.81-05	Aid to Other Governments	0	0	47,940	0	(47,940)	PSCC Grants Temporarily Suspended
Total Grants and Aids		0	0	47,940	0	(47,940)	
581.91-10	Interfund Transfer	0	0	0	0	0	PSCC Grants Temporarily Suspended
Total Interfund Transfers		0	0	0	0	0	
587.98-10	Reserve for Contingency	0	0	119,513	150,875	31,362	
Total Reserves		0	0	119,513	150,875	31,362	
Total Fund Expenditures		111	57	167,653	151,075	(16,578)	Overall Expenditure Increase/Decrease: -9.89%

Description:

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

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

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

Court Innovations

Special Revenue Fund

Fund 197: Dept. 4805		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
359.20-05	Court Innovations	17,478	19,362	18,000	18,800	800	
361.10-00	Interest	903	106	100	75	(25)	
381.00-00	Interfund Transfer from General Fund	67,707	130,464	60,000	133,753	73,753	
381.00-00	Interfund Transfer from Juvenile Diversion	17,523	0	17,090	18,570	1,480	
381.00-00	Interfund Transfer from Law Library	9,003	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	137,681	0	(137,681)	
Total Fund Revenues		112,614	149,932	232,871	171,198	(61,673)	Overall Revenue Increase/Decrease: -26.48%
Expenditures							
719.10-12	Regular Salaries	30,140	38,390	37,981	40,498	2,517	
719.10-xx	Employee Benefits	13,651	17,241	17,581	19,855	2,274	
Total Personnel Expenditures		43,791	55,631	55,562	60,353	4,791	
719.34-10	Other Contracted Services	70,843	91,139	93,400	105,000	11,600	Substance Testing, Drug Treatment Services
719.40-10	Travel Expenses	0	0	1,000	1,000	0	NADCP Conference
719.41-10	Communications Recurring	0	0	100	100	0	
719.42-01	Postage	0	0	100	100	0	
719.49-18	Bank Analysis Fees	105	125	220	220	0	
719.51-10	Office Supplies	99	0	300	300	0	
719.52-12	Other Operating Expenses	379	66	1,500	1,500	0	Screening Kits
719.54-10	Publications/Memberships	0	50	125	125	0	
719.55-01	Employee Education/Training	0	0	1,250	1,250	0	
719.55-03	Conference/Seminar Registration	0	0	1,250	1,250	0	
Total Operating Expenditures		71,426	91,380	99,245	110,845	11,600	
587.98-10	Reserve for Contingency	0	0	78,064	0	(78,064)	
Total Reserves		0	0	78,064	0	(78,064)	
Total Fund Expenditures		115,217	147,011	232,871	171,198	(61,673)	Overall Expenditure Increase/Decrease: -26.48%

Description:

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

Teen Court

Special Revenue Fund

Fund 198: Dept. 4804	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
359.21-09	Teen Court - 7/2005 \$3	18,618	19,663	18,550	19,050	500	
361.10-00	Interest	370	81	80	50	(30)	
381.00-00	Interfund Transfer (General Fund)	26,487	0	50,494	46,645	(3,849)	
399.00-00	Cash Carry Forward	0	0	8,582	17,207	8,625	
Total Fund Revenues		45,475	19,744	77,706	82,952	5,246	Overall Revenue Increase/Decrease: 6.75%
Expenditures							
719.10-12	Regular Salaries	26,672	41,958	43,077	45,926	2,849	
719.10-xx	Employee Benefits	7,864	17,888	18,529	20,926	2,397	
Total Personnel Expenditures		34,536	59,846	61,606	66,852	5,246	
719.34-10	Other Contracted Services	1,760	1,026	11,700	11,700	0	Counseling and Substance Testing Services
719.40-10	Travel Expenses	0	0	1,000	1,000	0	
719.42-01	Postage Expense	62	35	100	100	0	
719.47-10	Printing & Binding	0	0	100	100	0	
719.49-18	Bank Analysis Fees	75	75	200	200	0	
719.51-10	Office Supplies	0	151	300	300	0	
719.54-10	Publications/Memberships	200	200	200	200	0	
719.55-03	Conference & Seminar Registration	50	0	2,500	2,500	0	
Total Operating Expenditures		2,147	1,487	16,100	16,100	0	
Total Fund Expenditures		36,683	61,333	77,706	82,952	5,246	Overall Expenditure Increase/Decrease: 6.75%

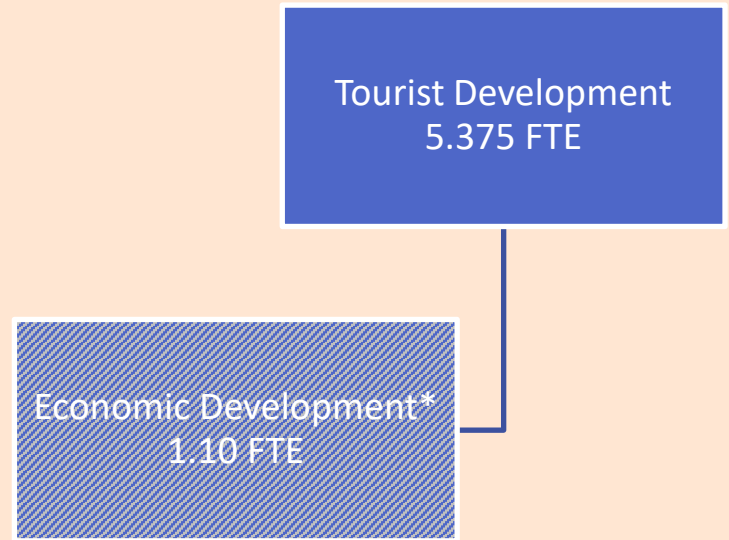
Description:

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

Tourist Development Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Revenues						
Tourist Development Tax	2,376,991	3,608,505	2,750,000	4,000,000	1,250,000	
Intergovernmental	671,764	6,730	0	0	0	
Interest	110,727	13,245	10,000	3,500	(6,500)	
Miscellaneous	400,150	18,103	0	1,500	1,500	
Other - Excess Fees	20,181	24,839	0	0	0	
Cash Carry Forward	0	0	4,961,660	7,218,204	2,256,544	
Total Fund Revenues	3,579,813	3,671,422	7,721,660	11,223,204	3,501,544	Overall Revenue Increase/Decrease: 45.35%
Expenditures						
TDC Capital Projects (Fund 109)	84,522	539,915	2,923,502	4,521,779	1,598,277	
TDC Promos & Advertising (Fund 110)	1,256,060	1,522,715	3,204,447	5,069,857	1,865,410	
TDC Beach Restoration (Fund 111)	1,576,891	5,042,847	1,593,711	1,631,568	37,857	
Total Fund Expenditures	2,917,473	7,105,477	7,721,660	11,223,204	3,501,544	Overall Expenditure Increase/Decrease: 45.35%
Revenues vs. Expenditures	662,340	(3,434,055)	0	0	0	



*Economic Development is included in Section 3

Tourist Development - Capital Projects

Special Revenue Fund

Fund 109: Dept. 4700		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
312.10-00	Tourist Dev Tax - Sales, Use & Fuel	475,398	721,701	550,000	800,000	250,000	Local Option Tourist Tax Levy is 5% (this Fund Receives 20% of Allocation)
361.10-00	Interest	41,686	5,078	4,000	1,500	(2,500)	
386.70-00	Excess Fees - Tax Collector	4,036	4,968	0	0	0	
399.00-00	Cash Carry Forward	0	0	2,369,502	3,720,279	1,350,777	
Total Fund Revenues		521,120	731,747	2,923,502	4,521,779	1,598,277	Overall Revenue Increase/Decrease: 54.67%
Expenditures							
575.31-10	Professional Services	4,543	671	4,500	0	(4,500)	
575.34-16	Comm Fees - Tax Collector	14,268	21,651	18,000	24,000	6,000	3% Fee for Tax Collector
575.49-18	Bank Analysis Fees	60	42	150	100	(50)	
575.82-51	Flagler County Parks	0	0	28,370	28,370	0	Princess Place Exhibit
Total Operating Expenditures		18,871	22,364	51,020	52,470	1,450	
573.81-05	Aid to other GOVTS	0	90,436	0	0	0	
573.82-53	Florida Agricultural Museum	0	0	150,000	0	(150,000)	
Total Awards		0	90,436	150,000	0	(150,000)	
581.91-10	Interfund Transfers	65,651	427,115	0	0	0	Transfer for Debt Service (completed)
Total Interfund Transfers		65,651	427,115	0	0	0	
587.98-11	Designated for Future Use	0	0	2,722,482	4,469,309	1,746,827	\$1.1 Million for Visitor Center
Total Reserves		0	0	2,722,482	4,469,309	1,746,827	
Total Fund Expenditures		84,522	539,915	2,923,502	4,521,779	1,598,277	Overall Expenditure Increase/Decrease: 54.67%

Tourist Development - Promos & Advertising

Special Revenue Fund

Fund 110: Dept. 4700		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
312.10-00	Tourist Dev Tax - Sales, Use & Fuel	1,426,195	2,165,103	1,650,000	2,400,000	750,000	Local Option Tourist Tax Levy is 5% (this Fund Receives 60% of Allocation)
331.50-07	Hurricane Irma	2,147	0	0	0	0	
361.10-00	Interest	18,086	2,873	3,000	1,000	(2,000)	
366.01-00	Contributions in Aid	0	13,103	0	0	0	
369.30-00	Refund-Prior Year Expense	0	5,000	0	0	0	
369.90-00	Miscellaneous	150	0	0	1,500	1,500	Billboard Rental
386.70-00	Excess Fees - Tax Collector	12,109	14,903	0	0	0	
399.00-00	Cash Carry Forward	0	0	1,551,447	2,667,357	1,115,910	Overall Revenue Increase/Decrease:
Total Fund Revenues		1,458,687	2,200,982	3,204,447	5,069,857	1,865,410	58.21%
Expenditures							
513.10-12	Regular Salaries	220,220	282,500	341,176	365,273	24,097	
513.10-14	Overtime	160	121	0	0	0	
559.10-xx	Employee Benefits	93,358	108,423	140,697	159,648	18,951	
Total Personnel Services		313,738	391,044	481,873	524,921	43,048	
559.31-10	Professional Services	14,047	2,240	44,000	24,000	(20,000)	Audit Fees w FC Tax Collector, Starry Nights
559.34-10	Other Contracted Services	299,852	260,419	291,103	417,826	126,723	Agency Services, Simpleview, FC Cultural Council
559.34-16	Comm Fees - Tax Collector	42,803	64,953	54,000	72,000	18,000	A fee of 3% is paid on taxes collected
559.40-10	Travel Expenses	0	1,282	5,000	7,000	2,000	
559.41-01	Devices and Accessories	132	0	0	500	500	
559.41-10	Communications Recurring	6,873	7,074	5,720	7,720	2,000	Cable, Wireless, Surfcam
559.42-01	Postage Expense	22,571	17,217	20,000	15,000	(5,000)	
559.43-10	Utilities Expense	2,346	2,947	2,500	4,000	1,500	
559.44-10	Rentals & Lease	38,613	50,188	50,000	52,014	2,014	FC Airport office space
559.45-10	General Liability Insurance	888	1,180	0	1,190	1,190	
559.45-20	Vehicle Insurance	489	494	250	585	335	
559.45-60	Other Insurance & Bonds	194	(10)	0	0	0	
559.46-10	Blding/Equip Repairs	0	8	0	0	0	
559.46-20	Vehicle Repair	412	608	500	1,300	800	
559.46-30	Maintenance Agreements	6,769	8,177	8,127	7,830	(297)	Canon Copier, Fortinet Fortiswitch
559.46-40	Small Tools & Equipment	0	190	0	0	0	
559.47-10	Printing & Binding	18,727	24,626	20,000	30,000	10,000	Trek & Artwalk brochures, Dining Guide

(continued on next page)

Tourist Development - Promos & Advertising

Special Revenue Fund

Fund 110: Dept. 4700	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
	Expenditures (continued)						
559.48-10	Promotional Activities	34,474	30,526	25,250	40,250	15,000	Webcam, Holiday decorations, Promo items
559.48-44	Promotional - City of Palm Coast	0	20,000	20,000	0	(20,000)	FY 21-22 Fireworks
559.48-45	Promotional - Special Event	62,450	55,000	80,000	80,000	0	Sporting events, NCCAA, Jaga Charitable Trust
559.48-46	Special Event - Overnight Stay Events	28,000	0	0	0	0	
559.48-47	Regional Drive Market	8,750	0	0	0	0	
559.48-48	Promotional - City of Flagler Beach	0	0	25,000	0	(25,000)	FY 21-22 Fireworks
559.48-49	Promotional - SEMG	0	0	80,000	80,000	0	Spec Event Mktg Grant, FC Corvette Club
559.49-10	Other Current Charges/Obligations	2,909	1,079	6,000	17,500	11,500	Friends of A1A Scenic & Historic Biway
559.49-15	Advertising	296,404	514,247	600,000	600,000	0	Zimmerman Agcy, Vist Fla, Florida's First Coast of Golf
559.49-18	Bank Analysis Fees	1,069	1,065	1,300	1,300	0	
559.51-10	Office Supplies	1,384	936	2,000	2,000	0	
559.51-11	Office Equipment	259	4,126	1,000	5,000	4,000	
559.52-10	Gas, Oil, & Lubricants	212	201	800	2,000	1,200	
559.52-12	Other Operating Expenses	2,305	1,958	3,000	15,000	12,000	Destination Signage/Improvements
559.52-30	Data Processing Software	16,620	17,427	17,155	22,300	5,145	CrowdRiff, Office 365, Copier Lease
559.54-10	Publications and Memberships	31,401	40,740	26,366	55,736	29,370	
559.55-01	Training & Education	1,330	495	2,000	2,000	0	
559.55-03	Conferences & Seminars	39	2,278	5,000	8,000	3,000	
	Total Operating Expenditures	942,322	1,131,671	1,396,071	1,572,051	175,980	
587.98-11	Designated for Future Use	0	0	1,326,503	2,972,885	1,646,382	
	Total Reserves	0	0	1,326,503	2,972,885	1,646,382	
	Total Fund Expenditures	1,256,060	1,522,715	3,204,447	5,069,857	1,865,410	Overall Expenditure Increase/Decrease: 58.21%

Tourist Development - Beach Restoration

Special Revenue Fund

Fund 111: Dept. 4700		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
312.10-00	Tourist Dev Tax - Sales, Use & Fuel	475,398	721,701	550,000	800,000	250,000	Local Option Tourist Tax Levy is 5% (this Fund Receives 20% of Allocation)
334.39-03	TDT Beach Restore - State Design	669,617	6,730	0	0	0	
361.10-00	Interest Earnings	50,955	5,294	3,000	1,000	(2,000)	
366.01-00	Contributions & Donations	400,000	0	0	0	0	
386.70-00	Excess Fees - Tax Collector	4,036	4,968	0	0	0	
399.00-00	Cash Carry Forward	0	0	1,040,711	830,568	(210,143)	Overall Revenue Increase/Decrease:
Total Fund Revenues		1,600,006	738,693	1,593,711	1,631,568	37,857	2.38%
Operating Expenditures							
537.31-10	Professional Services	92,670	150,508	100,000	0	(100,000)	Project #105721 Dune Restoration Post Monitoring
537.34-16	Comm Fees - Tax Collector	14,268	21,651	20,400	24,000	3,600	A fee of 3% is paid on taxes collected
537.34-20	Governmental Services	1,971	0	30,000	0	(30,000)	Project #105721 Dune Restoration Post Monitoring
537.49-10	Other Current chrgs/oblig	0	99,798	0	0	0	
537.49-18	Bank Analysis Fees	411	133	2,000	0	(2,000)	
537.52-12	Other Operating	3,490	0	0	0	0	
Total Operating Expenditures		112,810	272,090	152,400	24,000	(128,400)	
Grants and Aids							
537.82-53	Other Entities	0	0	154,000	0	(154,000)	
Total Grants and Aids		0	0	154,000	0	(154,000)	
Beach Restore SR A1A							
537.81-14	Grants/Aid/Contributions to Flagler Beach	669,617	9,025	0	0	0	FY 20 Project #090566, Shoreline Protection (ongoing)
Total Beach Restore SR A1A		669,617	9,025	0	0	0	
Debt Service							
537.71-10	TDT Revenue Bond, Series 2017 - Principal	675,000	0	0	0	0	Moved to Interfund Transfer in FY 21
537.72-10	TDT Revenue Bond, Series 2017 - Interest	119,464	0	0	0	0	
Total Debt Service		794,464	0	0	0	0	
Interfund Transfers							
581.91-10	Interfund Transfer for Debt Service	0	4,761,732	660,524	704,330	43,806	TDT Series 2017 Paid off Early
Total Interfund Transfers		0	4,761,732	660,524	704,330	43,806	
Reserves							
587.98-11	Designated for Future Use	0	0	626,787	903,238	276,451	
Total Reserves		0	0	626,787	903,238	276,451	
Total Fund Expenditures		1,576,891	5,042,847	1,593,711	1,631,568	37,857	Overall Expenditure Increase/Decrease: 2.38%

Environmentally Sensitive Lands - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues						
Ad Valorem Tax	1,112,618	1,184,823	1,274,165	1,505,087	230,922	
Interest	40,910	6,613	4,400	1,550	(2,850)	
Cash Carry Forward	0	0	4,201,878	5,504,582	1,302,704	
Total Fund Revenues	1,153,528	1,191,436	5,480,443	7,011,219	1,530,776	Overall Revenue Increase/Decrease: 27.93%
Expenditures						
Old Fund (Fund 117)	465	583	137,905	134,547	(3,358)	
New Fund (Fund 119)	177,781	1,564	5,342,538	6,876,672	1,534,134	
Total Fund Expenditures	178,246	2,147	5,480,443	7,011,219	1,530,776	Overall Expenditure Increase/Decrease: 27.93%
Revenues vs. Expenditures	975,282	1,189,289	0	0	0	

Environmentally Sensitive Lands (Old Fund)

Special Revenue Fund

Fund 117: Dept. 5200		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
361.10-00	Interest	2,027	225	400	50	(350)	
399.00-00	Cash Carry Forward	0	0	137,505	134,497	(3,008)	
Total Fund Revenues		2,027	225	137,905	134,547	(3,358)	Overall Revenue Increase/Decrease: -2.44%
Operating Expenditures							
537.31-10	Professional Services	76	33	100	75	(25)	
537.49-18	Bank Fees	389	550	550	550	0	
Total Operating Expenditures		465	583	650	625	(25)	
Reserves							
587.98-11	Reserve for Future Use	0	0	137,255	133,922	(3,333)	
Total Reserves		0	0	137,255	133,922	(3,333)	
Total Fund Expenditures		465	583	137,905	134,547	(3,358)	Overall Expenditure Increase/Decrease: -2.44%

Description:

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

Environmentally Sensitive Lands

Special Revenue Fund

Fund 119: Dept. 6200	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
311.10-00	Ad Valorem Taxes	1,112,112	1,169,164	1,274,165	1,505,087	230,922	0.1250 Mills
311.20-00	Ad Valorem Taxes/Delinquent Taxes	506	15,659	0	0	0	
361.10-00	Interest	38,883	6,388	4,000	1,500	(2,500)	
399.00-00	Cash Carry Forward	0	0	4,064,373	5,370,085	1,305,712	
Total Revenues		1,151,501	1,191,211	5,342,538	6,876,672	1,534,134	Overall Revenue Increase/Decrease: 28.72%
Expenditures							
537.31-10	Professional Services	177,392	793	1,200	26,000	24,800	Appraisals & Fees
537.49-18	Bank Analysis Fees	389	771	0	450	450	
Total Operating Expenditures		177,781	1,564	1,200	26,450	25,250	
587.98-11	Reserve for Future Use	0	0	5,341,338	6,850,222	1,508,884	
Total Reserves		0	0	5,341,338	6,850,222	1,508,884	
Total Expenditures		177,781	1,564	5,342,538	6,876,672	1,534,134	Overall Expenditure Increase/Decrease: 28.72%

Description:

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

Utility Regulatory Authority

Special Revenue Fund

Fund 120: Dept. 0150	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
361.10-00	Interest	125	54	50	50	0	
399.00-00	Cash Carry Forward	0	0	22,159	22,218	59	
Total Fund Revenues		125	54	22,209	22,268	59	Overall Revenue Increase/Decrease: 0.27%
Reserves							
587.98-10	Reserve for Contingency	0	0	22,209	22,268	59	
Total Reserves		0	0	22,209	22,268	59	
Total Fund Expenditures		0	0	22,209	22,268	59	Overall Expenditure Increase/Decrease: 0.27%

Description:

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

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

Recreation Impact Fees - Summary

Special Revenue Fund

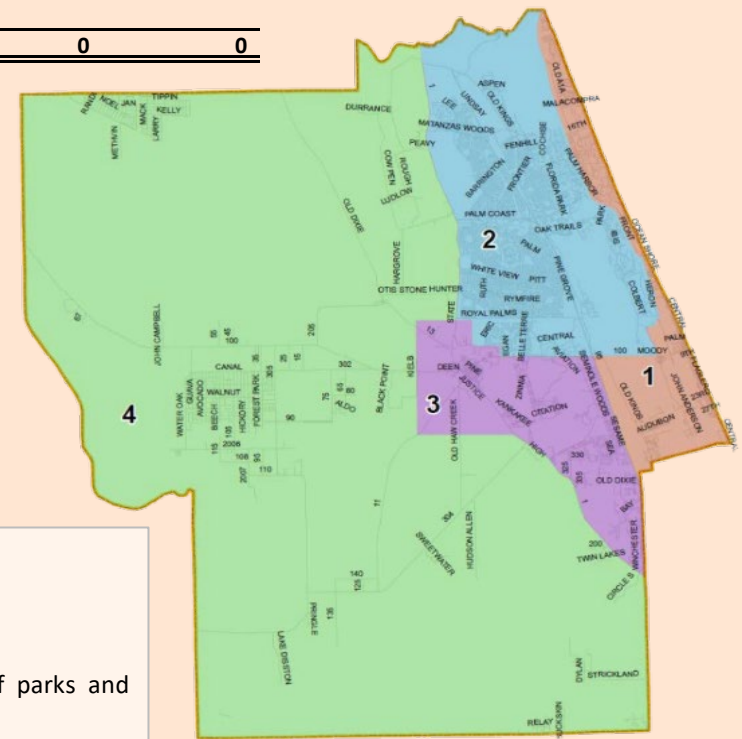
Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues						
Interest	5,179	847	1,500	750	(750)	
Recreation Impact Fee	101,565	161,541	69,000	132,000	63,000	
Cash Carry Forward	0	0	381,101	547,773	166,672	
Total Fund Revenues	106,744	162,388	451,601	680,523	228,922	Overall Revenue Increase/Decrease: 50.69%
Expenditures						
Parks Impact Fee Zone 1 (Fund 132)	118	85	198,066	351,704	153,638	
Parks Impact Fee Zone 2 (Fund 133)	44	39	29,511	29,322	(189)	
Parks Impact Fee Zone 3 (Fund 134)	87	61	147,474	172,054	24,580	
Parks Impact Fee Zone 4 (Fund 135)	94,842	51	76,550	127,443	50,893	
Total Fund Expenditures	95,091	236	451,601	680,523	228,922	Overall Expenditure Increase/Decrease: 50.69%
Revenues vs. Expenditures	11,653	162,152	0	0	0	

Brief Overview

On November 21, 2003, the Board of County Commissioners adopted Ordinance No. 2003-22 amending previous ordinances establishing the Parks and Recreation Impact Fee. The Local Comprehensive Planning Act, Chapter 163 of the Florida Statutes, requires that public facilities necessary to support new development should be available concurrent with the impact of that development, and the Flagler County Comprehensive Plan establishes the acceptable level of service (LOS) for public recreation facilities. Parks Impact Fees are imposed in order to regulate the use and development of land so as to assure that new development bears a proportionate share of the cost of the capital expenditures necessary to provide parklands, and the funds necessary to construct improvements to such lands in the County. The ordinance establishes four parks districts geographically dividing the land area of the County.

Authorized Uses

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



Park Impact Fee Zone 1

Special Revenue Fund

Fund 132: Dept. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
361.10-00	Interest	2,446	475	500	100	(400)	
363.27-01	Zone 1 - Recreation Impact Fee	71,087	115,189	42,000	90,000	48,000	
399.00-00	Cash Carry Forward	0		155,566	261,604	106,038	
Total Fund Revenues		73,533	115,664	198,066	351,704	153,638	Overall Revenue Increase/Decrease: 77.57%
Expenditures							
572.31-10	Professional Services	88	52	0	0	0	
572.49-18	Bank Analysis Fees	30	33	150	150	0	
Total Operating Expenditures		118	85	150	150	0	
572.63-10	Capital Outlay Building	0	0	155,000	300,000	145,000	River to Sea Restrooms & Wadsworth Pickleball
Total Capital Expenditures		0	0	155,000	300,000	145,000	
587.98-50	Reserve for Future Capital Outlay	0	0	42,916	51,554	8,638	
Total Reserves		0	0	42,916	51,554	8,638	
Total Fund Expenditures		118	85	198,066	351,704	153,638	Overall Expenditure Increase/Decrease: 77.57%

Park Impact Fee Zone 2

Special Revenue Fund

Fund 133: Dept. 4900		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
361.10-00	Interest	401	50	200	100	(100)	
399.00-00	Cash Carry Forward	0	0	29,311	29,222	(89)	
Total Fund Revenues		401	50	29,511	29,322	(189)	Overall Revenue Increase/Decrease: -0.64%
Expenditures							
572.31-10	Professional Services	14	6	50	0	(50)	
572.49-18	Bank Analysis Fees	30	33	50	75	25	
Total Operating Expenditures		44	39	100	75	(25)	
587.98-50	Improvmts other than bldg	0	0	0	29,247	29,247	Graham Swamp Disc Golf
Total Capital Expenditures		0	0	0	29,247	29,247	
587.98-50	Reserve for Future Capital Outlay	0	0	29,411	0	(29,411)	
Total Reserves		0	0	29,411	0	(29,411)	
Total Fund Expenditures		44	39	29,511	29,322	(189)	Overall Expenditure Increase/Decrease: -0.64%

Park Impact Fee Zone 3

Special Revenue Fund

Fund 134: Dept. 4900		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
361.10-00	Interest	1,582	218	250	250	0	
363.27-01	Zone 3 - Recreation Impact Fee	12,250	14,873	12,000	17,000	5,000	
399.00-00	Cash Carry Forward	0	0	135,224	154,804	19,580	
Total Fund Revenues		13,832	15,091	147,474	172,054	24,580	Overall Revenue Increase/Decrease: 16.67%
Expenditures							
572.31-10	Professional Services	57	28	50	50	0	
572.49-18	Bank Analysis Fees	30	33	100	100	0	
Total Operating Expenditures		87	61	150	150	0	
587.98-50	Reserve for Future Capital Outlay	0	0	147,324	171,904	24,580	
Total Reserves		0	0	147,324	171,904	24,580	
Total Fund Expenditures		87	61	147,474	172,054	24,580	Overall Expenditure Increase/Decrease: 16.67%

Park Impact Fee Zone 4

Special Revenue Fund

Fund 135: Dept. 4900	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
361.10-00	Interest	750	104	550	300	(250)	
363.27-01	Zone 4 - Recreation Impact Fee	18,228	31,479	15,000	25,000	10,000	
399.00-00	Cash Carry Forward	0	0	61,000	102,143	41,143	
Total Fund Revenues		18,978	31,583	76,550	127,443	50,893	Overall Revenue Increase/Decrease: 66.48%
Expenditures							
572.31-10	Professional Services	31	9	50	25	(25)	
572.49-18	Bank Analysis Fees	30	42	50	100	50	
Total Operating Expenditures		61	51	100	125	25	
572.63-10	Improvements other than bldg	94,781	0	0	125,000	125,000	Hidden Trails Playground Expansion & Add Sunshades
Total Capital Expenditures		94,781	0	0	125,000	125,000	
587.98-50	Reserve for Future Capital Outlay	0	0	76,450	2,318	(74,132)	
Total Reserves		0	0	76,450	2,318	(74,132)	
Total Fund Expenditures		94,842	51	76,550	127,443	50,893	Overall Expenditure Increase/Decrease: 66.48%

Transportation Impact Fees - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues						
Interest	52,924	5,630	13,500	5,300	(8,200)	
Cash Carry Forward	0	0	3,661,873	3,300,292	(361,581)	
Total Fund Revenues	52,924	5,630	3,675,373	3,305,592	(369,781)	Overall Revenue Increase/Decrease: -10.06%
Expenditures						
Trans. Impact Fee - Old East (Fund 130)	325,342	99,098	2,681,084	2,354,332	(326,752)	
Trans. Impact Fee - West (Fund 131)	106	58	141,677	98,792	(42,885)	
Trans. Impact Fee - East New (Fund 137)	505	238	852,612	852,468	(144)	
Total Fund Expenditures	325,953	99,394	3,675,373	3,305,592	(369,781)	Overall Expenditure Increase/Decrease: -10.06%
Revenues vs. Expenditures	(273,029)	(93,764)	0	0	0	

Brief Overview

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

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

District No. 1 — All lands within the Corporate Limits of the City of Palm Coast.

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

District No. 3 — All lands, other than those within the Corporate Limits of the City of Palm Coast, lying west of the FEC Railroad rights-of-way.

Authorized Uses

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

Transportation Impact Fee East - Old East

Special Revenue Fund

Fund 130: Dept. 1450	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
361.10-00	Interest	38,413	4,004	10,000	3,800	(6,200)	
399.00-00	Cash Carry Forward	0	0	2,671,084	2,350,532	(320,552)	Overall Revenue Increase/Decrease:
Total Fund Revenues		38,413	4,004	2,681,084	2,354,332	(326,752)	-12.19%
Expenditures							
541.31-10	Professional Services	31,443	98,872	2,000	2,000	0	
541.49-18	Bank Analysis Fees	98	226	100	100	0	
541.63-10	Improvements other than Bldg	211,466	0	0	0	0	
541.63-57	Design & Permitting	82,335	0	0	0	0	
Total Operating Expenditures		325,342	99,098	2,100	2,100	0	
587.98-11	Reserve - Designated for Future Use	0	0	2,678,984	2,352,232	(326,752)	
Total Reserves		0	0	2,678,984	2,352,232	(326,752)	
Total Fund Expenditures		325,342	99,098	2,681,084	2,354,332	(326,752)	Overall Expenditure Increase/Decrease: -12.19%

Description:

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

Transportation Impact Fee - West

Special Revenue Fund

Fund 131: Dept. 1450	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
361.10-00	Interest	2,016	232	1,500	200	(1,300)	
399.00-00	Cash Carry Forward	0	0	140,177	98,592	(41,585)	
Total Fund Revenues		2,016	232	141,677	98,792	(42,885)	Overall Revenue Increase/Decrease: -30.27%
Expenditures							
541.31-10	Professional Services	69	33	100	100	0	
541.49-18	Bank Analysis Fees	37	25	150	150	0	
Total Operating Expenditures		106	58	250	250	0	
587.98-50	Reserve - Future Capital Projects	0	0	141,427	98,542	(42,885)	
Total Reserves		0	0	141,427	98,542	(42,885)	
Total Fund Expenditures		106	58	141,677	98,792	(42,885)	Overall Expenditure Increase/Decrease: -30.27%

Transportation Impact Fee - East New

Special Revenue Fund

Fund 137: Dept. 1450		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
361.10-00	Interest	12,495	1,394	2,000	1,300	(700)	
399.00-00	Cash Carry Forward	0	0	850,612	851,168	556	
Total Fund Revenues		12,495	1,394	852,612	852,468	(144)	Overall Revenue Increase/Decrease: -0.02%
Expenditures							
541.31-10	Professional Services	468	205	600	400	(200)	
541.49-18	Bank Analysis Fees	37	33	300	150	(150)	
Total Operating Expenditures		505	238	900	550	(350)	
587.98-50	Reserves	0	0	851,712	851,918	206	
Total Reserves		0	0	851,712	851,918	206	
Total Fund Expenditures		505	238	852,612	852,468	(144)	Overall Expenditure Increase/Decrease: -0.02%

Fund 141: Dept. 1720	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
361.10-00	Interest	937	319	300	250	(50)	
399.00-00	Cash Carry Forward	0	0	181,935	169,606	(12,329)	
Total Fund Revenues		937	319	182,235	169,856	(12,379)	-7.29%
Expenditures							
559.49-18	Bank Analysis Fees	851	806	1,000	1,000	0	
559.82-40	Economic Development Incentives	33,750	12,000	181,235	168,856	(12,379)	
Total Fund Expenditures		34,601	12,806	182,235	169,856	(12,379)	-7.29%

Description:

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

Landfills - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Revenues						
Consolidated Solid Waste Grant	41,200	0	0	0	0	
Interest	11,001	2,038	2,350	2,350	0	
Cash Carry Forward	0	0	1,728,724	1,645,104	(83,620)	Overall Revenue Increase/Decrease:
Total Fund Revenues	52,201	2,038	1,731,074	1,647,454	(83,620)	-4.83%
Expenditures						
Old Kings Road Landfill (Fund 145)	19,600	20,389	486,750	446,524	(40,226)	
Const. & Demo. Debris Landfill (Fund 146)	21,600	22,439	977,050	933,245	(43,805)	
Bunnell Landfill (Fund 148)	0	0	267,274	267,685	411	Overall Expenditure Increase/Decrease:
Total Fund Expenditures	41,200	42,828	1,731,074	1,647,454	(83,620)	-4.83%
Revenues vs. Expenditures	11,001	(40,790)	0	0	0	

Old Kings Road Landfill

Special Revenue Fund

Fund 145: Dept. 3030		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
334.34-10	Consolidated Solid Waste Grant	19,600	0	0	0	0	
361.10-00	Interest	3,052	593	750	750	0	
399.00-00	Cash Carry Forward	0	0	486,000	445,774	(40,226)	
Total Fund Revenues		22,652	593	486,750	446,524	(40,226)	Overall Revenue Increase/Decrease: -9.01%
Expenditures							
534.10-12	Regular Salaries	0	0	0	24,554	24,554	Split From Fund 402 (in 31-10 until account #s made)
534.10-14	Overtime	0	0	0	188	188	
534.10-xx	Employee Benefits	0	0	0	12,251	12,251	
Total Personnel Services		0	0	0	36,993	36,993	
534.31-10	Professional Services	19,600	20,300	50,000	50,000	0	
534.49-18	Bank Analysis Fees	0	89	50	50	0	
Total Operating Expenditures		19,600	20,389	50,050	50,050	0	
587.98-52	Reserves	0	0	436,700	359,481	(77,219)	
Total Reserves		0	0	436,700	359,481	(77,219)	
Total Fund Expenditures		19,600	20,389	486,750	446,524	(40,226)	Overall Expenditure Increase/Decrease: -9.01%

Construction & Demolition Debris Landfill

Special Revenue Fund

Fund 146: Dept. 3030	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
334.34-10	Consolidated Solid Waste Grant	21,600	0	0	0	0	
361.10-00	Interest	6,297	1,084	1,200	1,200	0	
399.00-00	Cash Carry Forward	0	0	975,850	932,045	(43,805)	
Total Fund Revenues		27,897	1,084	977,050	933,245	(43,805)	Overall Revenue Increase/Decrease: -4.69%
Expenditures							
534.10-12	Regular Salaries	0	0	0	24,554	24,554	Split From Fund 402 (in 31-10 until account #s made)
534.10-14	Overtime	0	0	0	188	188	
534.10-xx	Employee Benefits	0	0	0	12,251	12,251	
Total Personnel Services		0	0	0	36,993	36,993	
534.31-10	Professional Services	21,600	22,350	50,000	40,000	(10,000)	
534.49-18	Bank Analysis Fees	0	89	100	100	0	
Total Operating Expenditures		21,600	22,439	50,100	40,100	(10,000)	
587.98-52	Reserves	0	0	926,950	856,152	(70,798)	
Total Reserves		0	0	926,950	856,152	(70,798)	
Total Fund Expenditures		21,600	22,439	977,050	933,245	(43,805)	Overall Expenditure Increase/Decrease: -4.69%

Fund 148: Dept. 3030		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
361.10-00	Interest	1,652	361	400	400	0	
399.00-00	Cash Carry Forward	0	0	266,874	267,285	411	
Total Fund Revenues		1,652	361	267,274	267,685	411	Overall Revenue Increase/Decrease: 0.15%
Expenditures							
587.98-52	Reserves	0	0	267,274	267,685	411	
Total Reserves		0	0	267,274	267,685	411	
Total Fund Expenditures		0	0	267,274	267,685	411	Overall Expenditure Increase/Decrease: 0.15%

Special Assessment Funds - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Revenues						
Assessments	308,771	305,841	301,082	304,100	3,018	
Misc. Fuel Taxes	65,058	0	0	0	0	
Misc. Excess Fees	1,765	1,405	1,225	1,381	156	
Interest	10,943	1,455	1,310	365	(945)	
Cash Carry Forward	0	0	714,958	584,691	(130,267)	
Total Revenues	386,537	308,701	1,018,575	890,537	(128,038)	Overall Revenue Increase/Decrease: -12.57%
Expenditures						
North Malacompra Drainage Basin District (Fund 127)	3,201	3,187	204,639	240,613	35,974	
Bimini Gardens MSTU (Fund 175)	212	498	49,065	54,247	5,182	
Espanola Special Assessment (Fund 177)	276	289	28,177	29,109	932	
Rima Ridge Special Assessment (Fund 178)	310	519	44,164	42,791	(1,373)	
Daytona North Service District (Fund 702)	371,119	530,680	692,530	523,777	(168,753)	
Total Expenditures	375,118	535,173	1,018,575	890,537	(128,038)	Overall Expenditure Increase/Decrease: -12.57%
Revenues vs. Expenditures	11,419	(226,472)	0	0	0	

Fund 127: Dept. 1811	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
325.20-01	N Malacompra District Special Assessment	35,167	34,496	32,300	35,000	2,700	
325.20-02	Delinquent Spec Assessment	0	604	0	0	0	
361.10-00	Interest - MMIA & Investments	1,876	304	200	60	(140)	
386.70-00	Excess Fees - Tax Collector	217	161	200	160	(40)	
369.30-00	Refund-Prior Year Expense	0	543	0	0	0	
399.00-00	Cash Carry Forward	0	0	171,939	205,393	33,454	
Total Fund Revenues		37,260	36,108	204,639	240,613	35,974	Overall Revenue Increase/Decrease: 17.58%
Expenditures							
538.31-10	Professional Services	63	31	150	0	(150)	
538.34-16	Commission Fees - Tax Collector	703	702	850	850	0	
538.34-19	Property Appraiser	2,360	2,354	2,400	2,400	0	
538.49-18	Bank Analysis Fees	75	100	150	210	60	
Total Operating Expenditures		3,201	3,187	3,550	3,460	(90)	
587.98-11	Designated for Future Use	0	0	201,089	237,153	36,064	
Total Reserves		0	0	201,089	237,153	36,064	
Total Fund Expenditures		3,201	3,187	204,639	240,613	35,974	Overall Expenditure Increase/Decrease: 17.58%

Description:

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

Bimini Gardens MSTU

Special Revenue Fund

Fund 175: Dept. 1810	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
325.20-01	Bimini Gardens Assessment	5,397	4,952	5,220	5,400	180	
325.20-02	Delinquent Spec Asses	0	398	0	0	0	
361.10-00	Interest	206	103	30	25	(5)	
386.70-00	Excess Fees - Tax Collector	31	25	0	0	0	
399.00-00	Cash Carry Forward	0	0	43,815	48,822	5,007	Overall Revenue Increase/Decrease:
Total Fund Revenues		5,634	5,478	49,065	54,247	5,182	10.56%
Expenditures							
513.34-16	Comm Fees - Tax Collector	108	107	150	200	50	
513.34-19	Property Appraiser Fees	59	59	100	125	25	
541.34-20	Governmental Services	0	282	48,765	53,872	5,107	
541.49-18	Bank Analysis Fees	45	50	50	50	0	
Total Operating Expenditures		212	498	49,065	54,247	5,182	
Total Fund Expenditures		212	498	49,065	54,247	5,182	Overall Expenditure Increase/Decrease: 10.56%

Description:

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

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

Espanola Special Assessment

Special Revenue Fund

Fund 177		Actual	Actual	Adopted	Tentative	Changes	
Dept. 4920	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
325.20-01	Mosquito Control Assessment	1,343	1,223	1,282	1,300	18	
325.20-02	Delinquent Special Assessments	0	117	0	0	0	
361.10-00	Interest	115	52	20	20	0	
386.70-00	Excess Fees - Tax Collector	5	6	10	6	(4)	
399.00-00	Cash Carry Forward	0	0	26,865	27,783	918	Overall Revenue Increase/Decrease:
Total Fund Revenues		1,463	1,398	28,177	29,109	932	3.31%
Expenditures							
562.34-10	Other Contracted Services	0	0	27,837	28,799	962	
562.34-16	Comm Fees - Tax Collector	27	27	30	30	0	
562.34-19	Property Appraiser Fees	204	204	210	210	0	
562.49-18	Bank Analysis Fees	45	58	100	70	(30)	
Total Operating Expenditures		276	289	28,177	29,109	932	Overall Expenditure Increase/Decrease:
Total Fund Expenditures		276	289	28,177	29,109	932	3.31%

Description:

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

Cost per special assessment unit is \$11.76 each.

Rima Ridge Special Assessment

Special Revenue Fund

Fund 178: Dept. 4920		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
325.20-01	Mosquito Control Assessment	2,436	2,579	2,280	2,400	120	
325.20-02	Delinquent Special Assessments	0	61	0	0	0	
361.10-00	Interest	224	101	60	60	0	
386.70-00	Excess Fees - Tax Collector	16	11	15	15	0	
399.00-00	Cash Carry Forward	0	0	41,809	40,316	(1,493)	
Total Fund Revenues		2,676	2,752	44,164	42,791	(1,373)	Overall Revenue Increase/Decrease: -3.11%
Expenditures							
562.34-10	Other Contracted Services	0	204	6,000	6,000	0	Mosquito Control
562.34-16	Comm Fees - Tax Collector	49	49	50	45	(5)	
562.34-19	Property Appraiser Fees	216	216	250	225	(25)	
562.49-18	Bank Analysis Fees	45	50	100	100	0	
Total Operating Expenditures		310	519	6,400	6,370	(30)	
587.98-11	Designated for Future Use	0	0	37,764	36,421	(1,343)	
Total Reserves		0	0	37,764	36,421	(1,343)	
Total Fund Expenditures		310	519	44,164	42,791	(1,373)	Overall Expenditure Increase/Decrease: -3.11%

Description:

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

Cost per special assessment unit is \$14.62 each.

Fund 702: Dept. 4500		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
312.30-00	Ninth Cent Fuel Tax	52,526	0	0	0	0	
312.40-00	Local Option Fuel Tax	12,532	0	0	0	0	
325.20-01	DNSD/Front Foot	254,297	233,177	260,000	260,000	0	Rate \$0.58 per front foot
325.20-02	DNSD Delinquent Front Foot	10,131	28,810	0	0	0	
361.10-00	Interest	8,522	895	1,000	200	(800)	
386.70-00	Excess Fees - Tax Collector	1,496	1,202	1,000	1,200	200	
399.00-00	Cash Carry Forward	0	0	430,530	262,377	(168,153)	
Total Fund Revenues		339,504	264,084	692,530	523,777	(168,753)	Overall Revenue Increase/Decrease: -24.37%
Expenditures							
513.34-10	Other Contracted Services	2,414	0	14,000	14,000	0	Mosquito Control
513.34-16	Comm Fees - Tax Collector	5,289	5,240	5,350	5,350	0	
513.34-19	Property Appraiser Fees	3,839	3,839	4,100	4,100	0	
519.43-10	Utilities Expense	10,004	10,334	11,000	11,000	0	
541.31-10	Professional Services	364	158	450	450	0	
541.34-10	Other Contracted Services	0	0	0	1,500	1,500	Possible Tree Removal, Etc.
541.34-20	Governmental Services	348,685	509,559	350,000	177,000	(173,000)	Road and Bridge Staff Time
541.42-01	Postage Expense	0	0	0	100	100	
541.46-20	Vehicle Repair	0	0	0	1,000	1,000	
541.46-40	Samll tools & Equipt	0	95	0	0	0	
541.49-14	Landfill Tipping Fees	382	1,280	1,200	1,400	200	
541.49-18	Bank Analysis Fees	142	175	500	500	0	
541.53-10	Road Materials & Supplies	0	0	40,000	45,000	5,000	
Total Operating Expenditures		371,119	530,680	426,600	261,400	(165,200)	
587.98-50	Reserve for Future Capital Outlay	0	0	265,930	262,377	(3,553)	
Total Reserves		0	0	265,930	262,377	(3,553)	
Total Fund Expenditures		371,119	530,680	692,530	523,777	(168,753)	Overall Expenditure Increase/Decrease: -24.37%

Description:

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

Housing - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Revenues						
Intergovernmental Revenue	349,194	441,552	766,144	1,156,435	390,291	
Misc Revenue	63,213	220,962	32,500	77,500	45,000	
Interfund Transfer	100,508	68,232	0	0	0	
Cash Carry Forward	0	0	319,165	687,149	367,984	
Total Revenues	512,915	730,746	1,117,809	1,921,084	803,275	Overall Revenue Increase/Decrease: 71.86%
Expenditures						
SHIP - Personnel	67,034	53,387	57,806	0	(57,806)	
SHIP - Operating	3,462	2,180	27,468	16,800	(10,668)	
SHIP - Grants & Aids	394,456	128,769	1,011,567	1,853,766	842,199	
NSP3	0	0	20,968	50,518	29,550	
Total Expenditures	464,952	184,336	1,117,809	1,921,084	803,275	Overall Expenditure Increase/Decrease: 71.86%
Revenues vs. Expenditures	47,963	546,410	0	0	0	

State Housing Initiatives Partnership Program (SHIP)

Special Revenue Fund

Fund 143: Dept. 1720	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
331.51-05	DEM-HLMP AGR# B00037	0	14,564	0	0	0	
335.51-00	State Housing Assistance	349,194	441,552	766,144	1,156,435	390,291	
361.10-00	Interest	3,592	1,415	2,500	2,500	0	
369.30-00	Refund - Prior Year Expense	59,621	219,547	30,000	75,000	45,000	
381.00-00	Interfund Transfer	58,508	68,232	0	0	0	
399.00-00	Cash Carry Forward	0	0	298,197	636,631	338,434	Overall Revenue Increase/Decrease:
Total Revenues		470,915	745,310	1,096,841	1,870,566	773,725	70.54%
Personnel Services							
559.10-12	Regular Salaries	47,607	38,685	39,874	0	(39,874)	FTE Funding Moved to General Fund
559.10-xx	Employee Benefits	19,427	14,702	17,932	0	(17,932)	
Total Personnel Services		67,034	53,387	57,806	0	(57,806)	
Expenditures							
559.34-10	Other Contracted Services	0	0	20,808	10,000	(10,808)	Misc Contracted Services & Req.Client Classes
559.40-10	Travel/Conference Seminar	204	0	1,000	1,000	0	
559.41-10	Communications Recurring	411	0	510	600	90	
559.42-01	Postage Expense	68	0	200	250	50	
559.44-10	Rentals & Leases	20	0	0	0	0	
559.46-30	Maintenance Agreements	62	25	150	150	0	
559.47-10	Printing & Binding	0	0	50	50	0	
559.49-15	Advertising	0	31	1,000	1,000	0	
559.49-18	Bank Analysis Fees	1,978	1,918	1,600	1,600	0	
559.51-10	Office Supplies	42	0	200	200	0	
559.51-11	Office Equipment	217	6	250	250	0	
559.52-12	Other Operating Expenses	0	0	100	100	0	
559.52-30	Data Processing Software	0	0	300	300	0	
559.54-10	Publications/Memberships	200	200	300	300	0	
559.55-01	Training/Educational Cost	0	0	500	500	0	
559.55-03	Conference/Seminar Regist	260	0	500	500	0	
Total Operating Expenditures		3,462	2,180	27,468	16,800	(10,668)	
Grants & Aids Expenditures							
559.83-50	Foreclosure Intervention	18,975	0	20,000	20,000	0	
559.83-52	Grant - Rapid Re-Housing	68,481	0	34,000	34,000	0	
559.83-53	Primary Residence Buy Assistance	305,000	120,000	300,000	300,000	0	
559.83-54	Replacement Housing Strategy/Rehab	2,000	8,769	657,567	1,499,766	842,199	
Total Grants & Aids Expenditures		394,456	128,769	1,011,567	1,853,766	842,199	
Total Expenditures		464,952	184,336	1,096,841	1,870,566	773,725	Overall Expenditure Increase/Decrease: 70.54%

Neighborhood Stabilization Program 3 (NSP3)

Special Revenue Fund

Fund 152: Dept. 8303		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
369.30-00	Refund-Prior Year Expense	0	29,550	0	0	0	
399.00-00	Cash Carry Forward	0	0	20,968	50,518	29,550	Overall Revenue Increase/Decrease:
Total Revenues		0	29,550	20,968	50,518	29,550	140.93%
Expenditures							
559.34-20	Governmental Services	0	0	20,968	50,518	29,550	
Total Operating Expenditures		0	0	20,968	50,518	29,550	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	20,968	50,518	29,550	140.93%

Description:

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

Fund 153: Dept. 8305		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
331.51-04	CDBG Federal Grant	0	0	0	0	0	
381-00-00	Interfund Transfer	42,000	0	0	0	0	
Total Revenues		42,000	0	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
559.34-10	Other Contracted Services	0	0	0	0	0	
Total Operating Expenditures		0	0	0	0	0	
Total Expenditures		0	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

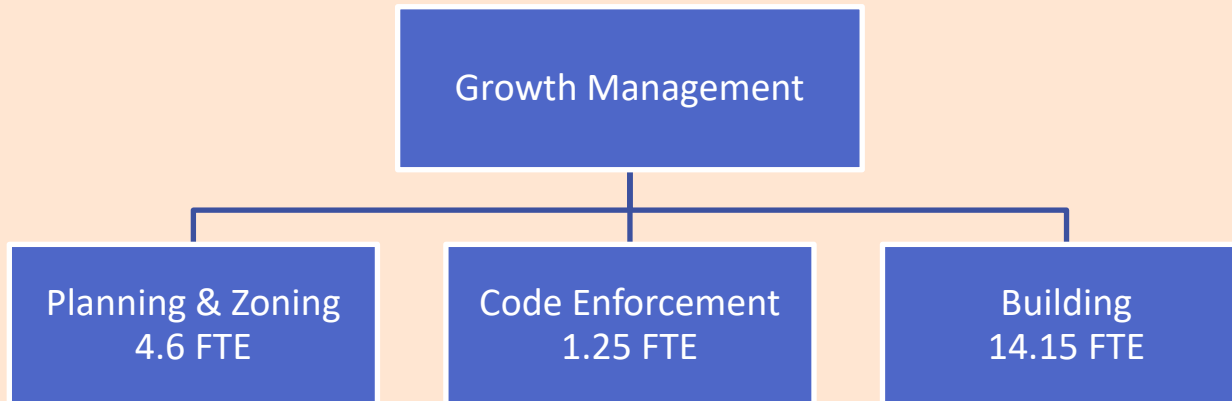
Description:

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

Growth Management - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues						
Licenses & Permits	883,848	1,534,126	1,045,000	1,498,000	453,000	
Intergovernmental Revenue	87,922	186,903	48,500	164,500	116,000	
Charges for Service	382,569	542,423	368,500	461,500	93,000	
Fines & Forfeitures	25,427	12,085	31,000	2,800	(28,200)	
Misc Revenues	20,977	2,498	10,500	2,000	(8,500)	
Cash Carry Forward	0	0	1,946,317	2,233,509	287,192	
Total Revenues	1,400,743	2,278,035	3,449,817	4,362,309	912,492	Overall Revenue Increase/Decrease: 26.45%
Expenditures						
Planning & Zoning	413,608	452,694	607,744	834,741	226,997	
Code Enforcement	51,849	68,062	106,079	109,571	3,492	
Planning & Zoning - Growth Management Reserves	0	0	677,133	743,902	66,769	
Building Department	1,268,954	1,267,969	1,840,377	1,792,329	(58,698)	
Building Department Reserves	0	0	218,484	881,766	663,282	
Total Expenditures	1,734,411	1,788,725	3,449,817	4,362,309	912,492	Overall Expenditure Increase/Decrease: 26.45%
Revenues vs. Expenditures	(333,668)	489,310	0	0	0	



Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 180: Dept. 0000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
329.02-02	ROW Utilization/Permit & Review Fees	62,200	108,135	60,000	90,000	30,000	
331.50-07	ROW Utilization/Permit & Review Fees	2,037	0	0	0	0	
334.39-13	FL RESILIENT COASTAL PRG	0	50,000	0	0	0	
335.13-00	Insurance Agent County License	35,446	58,178	9,000	0	(9,000)	Revenue to GF
335.14-00	Mobile Home Licenses	27,768	30,776	35,000	30,000	(5,000)	
335.15-00	Alcoholic Beverage Licenses	35,590	38,900	30,000	30,000	0	
341.92-00	Development Engineering Review Fees	85,810	120,232	130,000	100,000	(30,000)	
341.92-02	Administrative Fee (Impact Fee - Schools)	0	15,828	0	60,000	60,000	
341.92-03	Administrative Fees (Impact Fee - Transp)	0	0	0	11,000	11,000	
341.92-04	Administrative Fees (Impact Fee - Parks)	5,709	9,446	2,000	30,000	28,000	
341.92-13	Administrative Fees (Impact Fee - LE)	0	0	0	3,500	3,500	
341.92-14	Administrative Fees (Impact Fee - Fire)	0	0	0	14,000	14,000	
341.92-15	Administrative Fees (Impact Fee - Library)	0	0	0	4,000	4,000	
342.50-00	Construction Plan Review (fees subdiv)	24,620	41,404	20,000	40,000	20,000	
342.51-00	Development Engineering Inspections	0	8,130	20,000	8,000	(12,000)	
342.52-00	Swale Grade Sheet Review Fees	120	30	500	0	(500)	
349.01-01	Dev Svcs Application Fees	110,975	154,246	60,000	80,000	20,000	
349.05-00	LUC/Planning Review Fees	84,510	98,452	70,000	135,000	65,000	
354.01-01	Animal Control Surcharge	35	5	0	0	0	
361.10-00	Interest - Investments	17,059	2,498	9,000	500	(8,500)	
364.41-11	Surplus Sale - Taxable	3,430	0	0	0	0	
369.90-12	Code Enforcement Copies	11,177	14,551	7,500	12,000	4,500	
399.00-00	Cash Carry Forward	0	0	937,956	1,040,214	102,258	
Total Fund Revenues		506,486	750,811	1,390,956	1,688,214	297,258	Overall Revenue Increase/Decrease: 21.37%

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 180: Dept. 1700	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
	Planning & Zoning Expenditures						
515.10-12	Regular Salaries	303,639	335,287	333,049	405,789	72,740	
515.10-14	Overtime	5,368	2,471	0	0	0	
515.10-xx	Employee Benefits	92,475	103,663	122,070	153,397	31,327	
	Total Personnel Services	401,482	441,421	455,119	559,186	104,067	
515.31-10	Professional Services	616	284	0	300	300	
515.34-10	Other Contracted Services	0	0	125,100	240,000	114,900	Land Development Code, Comp and Economic Plan
515.40-10	Travel Expenses	0	0	500	500	0	
515.41-01	Devices & Accessories	10	203	150	700	550	
515.41-10	Communications Recurring	1,609	1,799	1,800	2,030	230	
515.42-01	Postage Expense	532	279	1,500	1,500	0	
515.44-10	Rentals & Leases	0	1,334	2,000	1,050	(950)	Building 2 Copier
515.45-20	Vehicle Insurance	489	494	500	900	400	
515.45-60	Other Insurance & Bonds	0	0	200	200	0	
515.46-20	Vehicle Repair	192	642	200	900	700	
515.46-30	Maintenance Agreements	412	638	2,250	2,000	(250)	
515.46-40	Small Tools and Equipment	0	0	100	100	0	
515.47-10	Printing & Binding	35	0	2,000	2,000	0	Public Notice Signs
515.49-10	Other Current Charges	0	0	200	100	(100)	
515.49-15	Advertising	557	1,510	2,000	2,650	650	
515.49-18	Bank Analysis Fees	329	341	400	400	0	
515.51-10	Office Supplies	3,015	742	2,000	2,000	0	
515.51-11	Office Equipment	703	338	1,000	3,500	2,500	Computer Replacement Development Review Planner
515.52-10	Gas, Oil, & Lubricants	1,687	2,064	2,000	5,200	3,200	
515.52-12	Other Operating Expenses	200	0	500	200	(300)	
515.52-20	Clothing & Wearing Apparel	0	0	625	625	0	
515.52-30	Data Processing Software	0	0	2,200	3,300	1,100	Office 365
515.54-10	Publications/Memberships	765	605	2,800	2,800	0	
515.54-10	Training/Educational Cost	975	0	1,800	1,800	0	
515.55-01	Conference/Seminar Regist	0	0	800	800	0	FFPMA Seminar, 3 Staff Members
	Total Operating Expenditures	12,126	11,273	152,625	275,555	122,930	

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

Fund 180: Dept. 2001	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
	Code Enforcement Expenditures						
529.10-12	Regular Salaries	36,295	39,440	61,387	65,448	4,061	
529.10-14	Overtime	0	146	1,000	1,000	0	Contractor Review Board
529.10-xx	Employee Benefits	9,475	10,687	26,312	29,593	3,281	
	Total Personnel Services	45,770	50,273	88,699	96,041	7,342	
529.31-10	Professional Services	0	10,283	0	0	0	
529.34-10	Other Contracted Services	0	0	0	90	90	
529.40-10	Travel Expenses	0	0	500	1,400	900	
529.41-01	Devices and Accessories	0	52	100	700	600	
529.41-10	Communications Recurring	1,969	1,679	2,000	1,440	(560)	
529.42-01	Postage	422	382	700	800	100	
529.44-10	Rentals & Leases	97	1,101	0	0	0	
529.45-20	Vehicle Insurance	978	988	1,000	450	(550)	
529.45-60	Other Insurance & Bonds	0	0	300	150	(150)	
529.46-10	Bldg/Equip Repairs	166	0	0	0	0	
529.46-20	Vehicle Repair	136	51	1,000	500	(500)	
529.46-30	Maintenance Agreements	777	1,015	1,500	0	(1,500)	Copier Moved to Code Enforcement
529.46-40	Small Tools & Equipment	0	0	250	100	(150)	
529.47-10	Printing & Binding	0	33	500	250	(250)	
529.51-10	Office Supplies	631	302	1,000	500	(500)	
529.51-11	Office Equip	34	897	1,000	500	(500)	
529.52-10	Gas, Oil, & Lubricants	116	57	2,000	2,700	700	
529.52-12	Other Operating Expenditures	194	0	0	0	0	
529.52-20	Clothing & Wearing Apparel	0	0	1,250	700	(550)	
529.52-30	Data Processing Software	0	0	1,480	850	(630)	Office 365
529.54-10	Publications/Memberships	200	100	100	100	0	
529.55-01	Training/Educational Cost	199	199	200	200	0	
529.55-03	Conference/Seminar Regist	160	650	2,500	2,100	(400)	
	Total Operating Expenditures	6,079	17,789	17,380	13,530	(3,850)	
587.98-11	Reserves	0	0	662,133	743,902	81,769	
587.98-41	Personal Services Reserve	0	0	15,000	0	(15,000)	
	Total Reserves	0	0	677,133	743,902	66,769	
	Total Fund Expenditures	465,457	520,756	1,390,956	1,688,214	297,258	Overall Expenditure Increase/Decrease: 21.37%

Building Department Fund

Special Revenue Fund

Fund 181: Dept. 2000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
322.00-00	Building Permit Revenue	815,477	1,452,596	940,000	1,400,000	460,000	
322.01-00	Education Fee for Inspectors	113	1,610	20,000	16,000	(4,000)	
322.03-01	Technology Fee	17,865	32,744	20,000	32,000	12,000	
329.01-01	Contractor Licenses	22,625	16,400	30,000	20,000	(10,000)	
329.02-03	Inspection Fee for School Board	9,891	9,419	6,000	6,500	500	
329.02-03	Hurricane Irma	488	0	0	0	0	
342.20-00	Fire Protection Fee	1,180	1,620	1,000	1,000	0	
349.06-00	Fire Inspection Review	1,191	750	1,000	1,000	0	
354.12-01	Unlicensed Contractor Fines	0	0	1,000	2,000	1,000	
354.12-02	Unsafe Structure Lien Satisfaction	2,957	3,214	0	0	0	
361.10-00	Interest Earnings	22,004	8,321	30,000	800	(29,200)	
369.90-00	Miscellaneous	466	550	0	0	0	
369.90-03	Radon Gas	0	0	1,500	1,500	0	
399.00-00	Cash Carry Forward	0	0	1,008,361	1,193,295	184,934	
	Total Revenues	894,257	1,527,224	2,058,861	2,674,095	615,234	Overall Revenue Increase/Decrease: 29.88%
Expenditures							
524.10-12	Regular Salaries	704,709	757,037	897,746	1,019,681	121,935	Department Reorganization
524.10-14	Overtime	11,281	7,686	20,000	20,000	0	
524.10-xx	Employee Benefits	246,894	269,735	349,066	408,798	59,732	
	Total Personnel Services	962,884	1,034,458	1,266,812	1,448,479	181,667	
524.31-10	Professional Services	1,987	8,963	0	200	200	
524.34-10	Other Contracted Services	49,244	62,685	378,000	22,000	(356,000)	Tyler Implementation
524.40-10	Travel	512	375	10,000	6,400	(3,600)	
524.41-01	Devices and Accessories	3,178	18,708	5,000	5,000	0	iPads & Cell Phones
524.41-10	Communications Recurring	6,658	10,319	12,000	12,850	850	Current Billing Trend
524.42-01	Postage	230	353	1,000	1,000	0	Certified Mail DBPR
524.44-10	Rentals & Leases	634	1,545	2,000	1,100	(900)	Copier Lease
524.45-10	General Liability Insurance	2,205	0	2,400	0	(2,400)	
524.45-20	Vehicle Insurance	3,667	2,223	2,205	4,100	1,895	
524.45-60	Other Insurance & Bonds	0	2,564	800	3,000	2,200	
524.46-10	Building/Equipment Repairs	4,663	2,705	0	5,000	5,000	
524.46-20	Vehicle Repair	5,214	2,950	2,000	5,000	3,000	
524.46-30	Maintenance Agreements	52,960	17,713	53,720	68,000	14,280	Current Billing Trend - Tyler

(continued on next page)

Building Department Fund

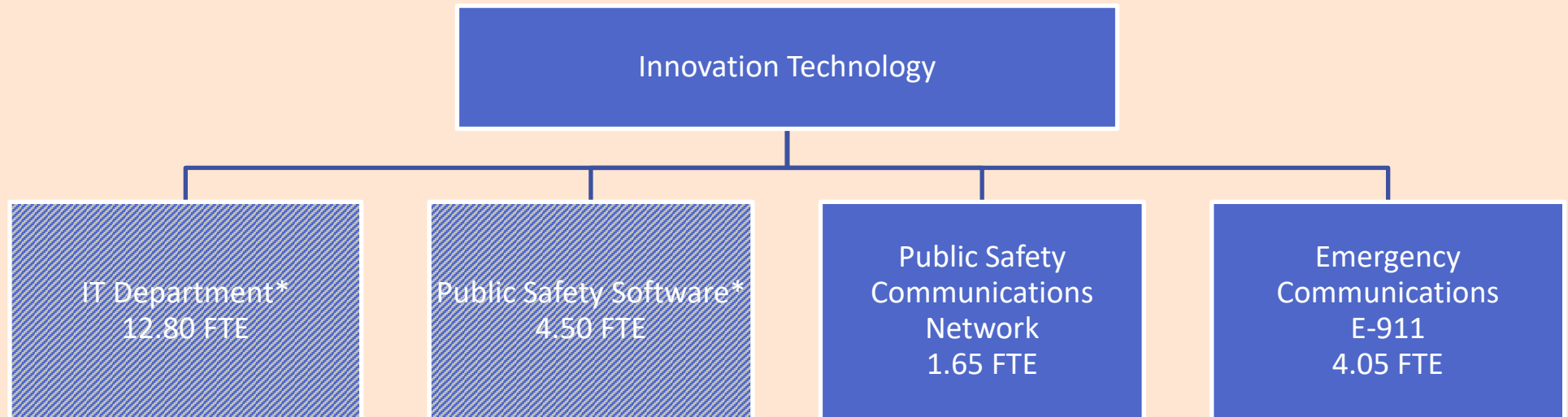
Special Revenue Fund

Fund 181: Dept. 2000	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
	Expenditures (continued)						
524.46-40	Small Tools & Equipment	39	4,250	1,400	6,000	4,600	Upgrades
524.47-10	Printing & Binding	45	109	4,320	1,400	(2,920)	
524.48-10	Promotional Activities	2,135	0	2,000	2,000	0	CLOAF, FACE, HBA Events
524.49-10	Other Current Charges	1,043	485	150	750	600	
524.49-18	Bank Analysis Fees	426	449	450	0	(450)	
524.51-10	Office Supplies	3,757	5,666	6,000	6,000	0	Restock
524.51-11	Office Equipment	12,351	27,927	10,000	40,700	30,700	Upgrades monitors, scanners
524.52-10	Gas, Oil, & Lubricants	10,197	11,266	15,000	22,000	7,000	
524.52-12	Other Operating Expenditures	1,190	1,627	2,500	2,500	0	Inspector - Water
524.52-20	Clothing & Wearing Apparel	0	5,037	8,500	8,500	0	Annual Replacement
524.52-30	Data Processing Software	7,528	30,820	34,120	90,000	55,880	Bluebeam & Office 365, & Tyler and new Archive Software
524.54-10	Publications/Memberships	1,449	8,019	8,000	7,700	(300)	Code books
524.55-03	Conference/Seminar Regist	2,331	6,753	2,000	3,150	1,150	
524.55-01	Employee Education & Training Cost	0	0	10,000	19,500	9,500	
	Total Operating Expenditures	173,643	233,511	573,565	343,850	(229,715)	
524.64-10	Equipment	132,427	0	0	0	0	
	Total Capital Expenditures	132,427	0	0	0	0	
587.98-10	Reserves for Contingency	0	0	218,484	881,766	663,282	
	Total Reserves	0	0	218,484	881,766	663,282	
	Total Expenditures	1,268,954	1,267,969	2,058,861	2,674,095	615,234	Overall Expenditure Increase/Decrease: 29.88%

Innovation Technology - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Revenues						
Intergovernmental Revenue	673,378	638,530	535,000	545,000	10,000	
Charges for Services	2,497,090	562,997	577,016	596,592	19,576	
Fines & Forfeitures	0	0	50,000	50,000	0	
Miscellaneous Revenues	40,413	37,595	4,000	6,500	2,500	
Interfund Transfer	360,208	350,000	700,000	2,000,000	1,300,000	
Other Sources	28,000	0	0	0	0	
Cash Carry Forward	0	0	1,142,422	1,769,611	627,189	
Total Revenues	3,599,089	1,589,122	3,008,438	4,967,703	1,959,265	Overall Revenue Increase/Decrease: 65.13%
Expenditures						
Emergency Communications E-911	760,799	605,649	1,048,321	870,448	(177,873)	
Public Safety Communications Network	2,789,335	2,619,515	1,960,117	4,097,255	2,137,138	
Total Expenditures	3,550,134	3,225,164	3,008,438	4,967,703	1,959,265	Overall Expenditure Increase/Decrease: 65.13%
Revenues vs. Expenditures	48,955	(1,636,042)	0	0	0	



*Theses are included in Section 3 - General Fund

Innovation Technology - Emergency Communications E-911

Special Revenue Fund

Fund 302: Dept 1722	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
331.50-07	Hurricane Irma	3,451	0	0	0	0	
334.xx-xx	E-911 Grants	89,420	91,542	0	0	0	
335.22-01	E-911 Assessment \$0.40 per land line	142,603	132,258	140,000	120,000	(20,000)	
335.22-02	E-911 Assessment \$0.40 per wireless	414,171	414,730	395,000	425,000	30,000	
342.90-01	E-911 Address Assignment Fee	100	200	0	300	300	
361.10-00	Interest	6,741	32,906	1,000	1,000	0	
399.00-00	Cash Carry Forward	0	0	512,321	324,148	(188,173)	Overall Revenue Increase/Decrease:
	Total Revenues	656,486	671,636	1,048,321	870,448	(177,873)	-16.97%
Expenditures							
529.10-12	Regular Salaries	176,126	115,010	247,478	283,847	36,369	
529.10-14	Overtime	3,569	16	0	0	0	
529.10-xx	Employee Benefits	65,595	45,077	94,766	110,762	15,996	
	Total Personnel Services	245,290	160,103	342,244	394,609	52,365	
529.34-10	Other Contracted Services	15,250	101,739	17,200	17,600	400	Staff Time Charges
529.40-10	Travel Expenses	2,901	4,263	11,500	11,500	0	
529.41-01	Devices & Accessories	3,719	1,029	1,500	3,500	2,000	
529.41-10	Communications Recurring	76,333	74,284	98,000	159,700	61,700	911 Line Charges
529.41-20	Communications Inst/Repr	0	0	3,000	3,000	0	
529.42-01	Postage Expense	12	6	250	250	0	
529.45-20	Vehicle Insurance	244	247	275	275	0	
529.46-10	Building/Equipment Repairs	0	0	2,500	2,500	0	
529.46-20	Vehicle Repair	143	270	750	750	0	
529.46-30	Maintenance Agreements	124,970	126,180	185,500	173,000	(12,500)	
529.46-40	Small tool& Equipt	0	39	0	0	0	
529.47-10	Printing & Binding	0	895	0	0	0	
529.48-10	Promotional Activities	0	796	3,000	3,000	0	To Promote Text to 911 when Operable
529.51-10	Office Supplies	98	313	1,000	1,000	0	
529.51-11	Office Equipment	26,706	58,730	42,000	27,500	(14,500)	Change in Capital Threshold
529.52-10	Gas, Oil, & Lubricants	1,154	1,706	1,000	1,500	500	
529.52-12	Other Operating Expenses	884	512	0	0	0	
529.52-30	Data Processing Software	3,441	4,814	2,650	2,650	0	Office 365
529.54-10	Publications/Memberships	597	996	2,250	3,750	1,500	
529.55-01	Training/Educational Cost	2,954	5,596	16,500	16,500	0	
529.55-03	Conference/Seminar Registration	95	1,820	500	500	0	
	Total Operating Expenditures	259,501	384,235	389,375	428,475	39,100	

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Fund 302:	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
	Expenditures (continued)						
529.64-10	Equipment	75,046	61,311	0	0	0	
529.64-80	Future Capital Outlay	0	0	316,702	47,364	(269,338)	
	Total Capital Expenditures	75,046	61,311	316,702	47,364	(269,338)	
529.34-10	Other Contracted Services	180,962	0	0	0	0	
	Total E-911 Grant Expenditures	180,962	0	0	0	0	
						Overall Expenditure Increase/Decrease:	
	Total Expenditures	760,799	605,649	1,048,321	870,448	(177,873)	-16.97%

Description:

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

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

Public Safety Communications Network

Special Revenue Fund

Fund 182: Dept. 3816		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
337.20-01	City of Palm Coast Contribution	23,733	0	0	0	0	
342.90-05	Volusia County	453,228	0	0	0	0	
342.90-04	Municipalities and School Board Rental/User Fees	1,590,101	96,899	107,116	115,072	7,956	
342.90-05	Radio Repairs	5,894	7,307	0	0	0	
342.90-06	General Fund Equipment and User Fees	423,497	433,289	447,166	457,754	10,588	Includes Sheriff's Office
342.90-07	Non-GF Departments' Equipment and User Fees	24,270	25,302	22,734	23,466	732	Fund 102 - County Transportation Trust
351.12-00	Fines for Automations	0	0	50,000	50,000	0	Previously Budgeted in General Fund
361.00-00	Interest	33,672	4,689	3,000	2,500	(500)	
362.01-12	Volusia Cty Tower Non Tax	0	0	0	3,000	3,000	
381.00-00	General Fund Additional Transfer	360,208	350,000	700,000	2,000,000	1,300,000	
384.03-00	Lease Proceeds	28,000	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	630,101	1,445,463	815,362	
Total Revenues		2,942,603	917,486	1,960,117	4,097,255	2,137,138	Overall Revenue Increase/Decrease: 109.03%
Expenditures							
529.10-12	Regular Salaries	95,350	67,755	109,935	136,477	26,542	
529.10-xx	Employee Benefits	35,284	27,197	42,705	51,870	9,165	
Total Personnel Services		130,634	94,952	152,640	188,347	35,707	
529.31-10	Professional Services	416	9,675	0	0	0	
529.34-10	Other Contracted Services	3,155	16,646	12,500	116,500	104,000	ISSI with Volusia County
529.34-20	Governmental Services	654	0	0	0	0	
529.40-10	Travel/Training	0	0	5,000	5,000	0	Travel for Conferences
529.41-01	Communications - Devices & Accessories	12,169	19,513	30,000	31,000	1,000	Reimbursable Radio Parts
529.41-10	Communications - Recurring	2,876	3,269	3,500	4,200	700	Wireless Services
529.41-20	Communications - Installation & Repair	0	0	5,000	10,000	5,000	Radio Repairs
529.43-10	Utilities Expense	18,914	25,395	25,000	30,000	5,000	Electric for Tower Sites
529.45-20	Vehicle Insurance	244	20,141	550	550	0	
529.45-30	Property/Casualty Insurance	6,173	0	34,000	34,000	0	
529.46-10	Building/Equipment Repairs	711	3,030	19,000	13,000	(6,000)	UPS Maintenance, 800 MHZ Repairs
529.46-20	Vehicle Repair	3,799	1,537	500	1,200	700	
529.46-30	Maintenance Agreements	3,705	6,400	321,985	1,037,000	715,015	Load Bank Testing & Motorola Maint
529.46-40	Small Tools & Equipment	(1,466)	(6,003)	1,500	1,500	0	
529.49-18	Bank Analysis Fees	149	491	0	0	0	

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Public Safety Communications Network

Special Revenue Fund

Fund 182: Dept. 3816	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures (cont.)							
529.51-10	Office Supplies	242	187	250	250	0	
529.51-11	Office Equipment	173	18,573	12,500	3,000	(9,500)	Equipment for current staff
529.52-10	Gas, Oil, & Lubricants	482	422	2,500	2,500	0	
529.52-12	Other Operating Expenses	2,818	1,139	500	1,250	750	
529.52-30	Data Processing Software	0	6,389	0	0	0	Programming Software
529.54-10	Publications/Memberships	250	335	0	500	500	
Total Operating Expenditures		55,464	127,139	474,285	1,291,450	817,165	
529.63-10	Improvements other than Building	2,142,248	1,582,494	0	0	0	
529.64-10	Equipment	50,181	0	0	0	0	
Total Capital Expenditures		2,192,429	1,582,494	0	0	0	
529.72-30	Principal on loan/lease	0	513,000	489,000	498,000	9,000	
529.72-30	Principal on Infrastructure	0	0	477,000	488,000	11,000	
529.72-30	Interest on loan/lease	138,015	301,930	89,660	79,866	(9,794)	
529.72-30	Interest on Infrastructure	247,608	0	196,578	185,070	(11,508)	
529.73-10	Other Debt Service Costs	25,185	0	0	0	0	
Total Debt Service		410,808	814,930	1,252,238	1,250,936	(1,302)	
587.98-11	Designated for Future Use	0	0	80,954	1,366,522	1,285,568	
Total Reserves		0	0	80,954	1,366,522	1,285,568	
Total Expenditures		2,789,335	2,619,515	1,960,117	4,097,255	2,137,138	Overall Expenditure Increase/Decrease: 109.03%

Public Safety Communications Network

Special Revenue Fund

Amortization Schedule

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

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2020					2025	12/01/24	516,000	32,430	548,430
	06/01/20	0	51,721	51,721		06/01/25	0	27,310	27,310
2021	12/01/20	479,000	52,010	531,010	2026	12/01/25	529,000	27,310	556,310
	06/01/21	0	47,256	47,256		06/01/26	0	22,060	22,060
2022	12/01/21	489,000	47,256	536,256	2027	12/01/26	537,000	22,060	559,060
	06/01/22	0	42,404	42,404		06/01/27	0	16,732	16,732
2023	12/01/22	498,000	42,404	540,404	2028	12/01/27	550,000	16,732	566,732
	06/01/23	0	37,462	37,462		06/01/28	0	11,274	11,274
2024	12/01/23	507,000	37,462	544,462	2029	12/01/28	562,000	11,274	573,274
	06/01/24	0	32,430	32,430		06/01/29	0	5,697	5,697
					2030	12/01/29	574,000	5,697	579,697
					TOTALS		\$ 5,241,000	\$ 588,981	\$ 5,829,981

Amortization Schedule

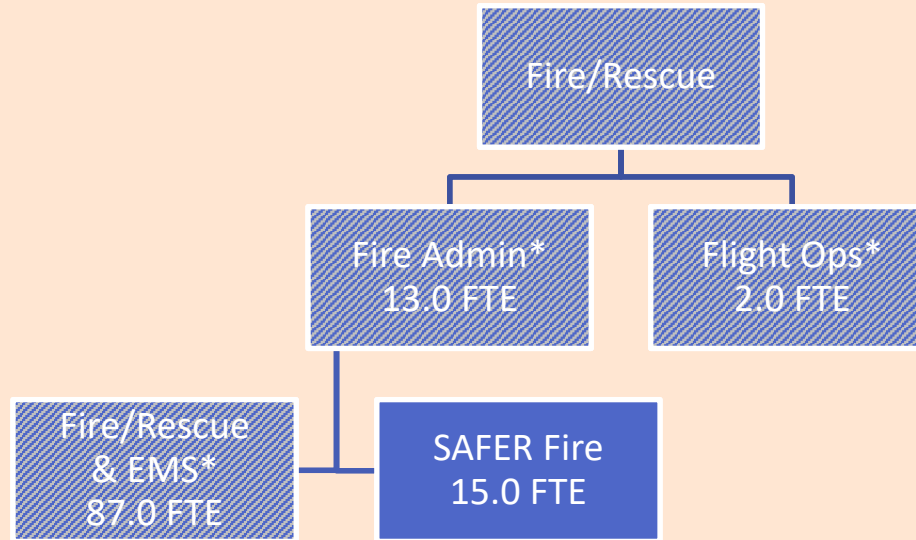
Debt: Public Safety Equipment Lease - Infrastructure
Amount: \$8,517,000
Rate: 2.384%
Lender: Bank of America

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2020	12/01/19	0	0	0	2029	12/01/28	563,000	58,380	621,380
	06/01/20	0	100,972	100,972		06/01/29	0	51,668	51,668
2021	12/01/20	34,000	101,536	135,536	2030	12/01/29	576,000	51,668	627,668
	06/01/21	0	101,131	101,131		06/01/30	0	44,801	44,801
2022	12/01/21	477,000	101,131	578,131	2031	12/01/30	590,000	44,801	634,801
	06/01/22	0	95,444	95,444		06/01/31	0	37,768	37,768
2023	12/01/22	488,000	95,444	583,444	2032	12/01/31	604,000	37,768	641,768
	06/01/23	0	89,626	89,626		06/01/32	0	30,567	30,567
2024	12/01/23	500,000	89,626	589,626	2033	12/01/32	619,000	30,567	649,567
	06/01/24	0	83,666	83,666		06/01/33	0	23,188	23,188
2025	12/01/24	512,000	83,666	595,666	2034	12/01/33	633,000	23,188	656,188
	06/01/25	0	77,562	77,562		06/01/34	0	15,642	15,642
2026	12/01/25	524,000	77,562	601,562	2035	12/01/34	648,000	15,642	663,642
	06/01/26	0	71,315	71,315		06/01/35	0	7,916	7,916
2027	12/01/26	536,000	71,315	607,315	2036	12/01/35	664,000	7,916	671,916
	06/01/27	0	64,925	64,925					
2028	12/01/27	549,000	64,925	613,925	TOTALS		\$ 8,517,000	\$ 1,909,706	\$ 10,426,706
	06/01/28	0	58,380	58,380					

Grants - Summary

Special Revenue Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Revenues						
Intergovernmental Revenue	0	317,464	1,617,074	1,621,071	3,997	
Interest	0	28	0	0	0	
Interfund Transfer	0	16,042	36,439	22,483	(13,956)	
Total Revenues	-	333,534	1,653,513	1,643,554	(9,959)	Overall Revenue Increase/Decrease: -0.60%
Expenditures						
Section 5310 Grant	0	0	364,385	224,781	(139,604)	
State Homeland Security Grant	0	0	88,500	56,000	(32,500)	
EMPG Base Grant	0	0	68,472	56,472	(12,000)	
EMPA Base Grant	0	0	105,806	105,806	0	
EMAP Accreditation Reimbursement Grant	0	0	28,500	28,500	0	
FEMA/SAFER Grant	0	337,306	997,850	1,171,995	174,145	
Total Expenditures	0	337,306	1,653,513	1,643,554	(9,959)	Overall Expenditure Increase/Decrease: -0.60%
Revenues vs. Expenditures	0	(3,772)	0	0	0	



* Fire Admin, Flight Ops, & Fire/Rescue are included in Section 1, only SAFER included in Grants

Grants - Section 5310 Grant

Special Revenue Fund

Fund 128: Dept. 8205		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
331.42-02	Grant 5310	0	0	291,508	179,822	(111,686)	
334.49-07	Transp Disadvantaged Grant	0	0	36,438	22,476	(13,962)	
381.00-00	Interfund Transfer	0	0	36,439	22,483	(13,956)	
Total Revenues		0	0	364,385	224,781	(139,604)	Overall Revenue Increase/Decrease: -38.31%
Expenditures							
544.64-10	Equipment	0	0	364,385	224,781	(139,604)	
Total Expenditures		0	0	364,385	224,781	(139,604)	Overall Expenditure Increase/Decrease: -38.31%

Replacement Vehicles and Equipment on Rolling Stock

Proposed Replacement	Cost	Existing Equipment
Ford Transit 2 wheel chair	74,927	Chevrolet Malibu
Ford Transit 2 wheel chair	74,927	Chevrolet Uplander
Ford Transit 2 wheel chair	74,927	Ford E-450
Total Capital Equipment	224,781	

Description:

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

This grant was previously budgeted in the General Fund.

Grants - State Homeland Security Grant

Special Revenue Fund

Fund 128: Dept. 8602		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
331.20-01	State Homeland Security	0	0	88,500	56,000	(32,500)	Overall Revenue Increase/Decrease:
Total Revenues		0	0	88,500	56,000	(32,500)	
Expenditures							
525.31-10	Professional Services	0	0	69,490	36,000	(33,490)	Regional Web EOC
525.46-30	Maintenance Agreements	0	0	19,010	20,000	990	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	88,500	56,000	(32,500)	

Description:

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

This grant was previously budgeted in the General Fund.

Grants - EMPG Base Grant

Special Revenue Fund

Fund 128: Dept. 8612		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
331.23-00	Federal Civil Defense (SLA) EMPG	0	0	68,472	56,472	(12,000)	Overall Revenue Increase/Decrease:
Total Revenues		0	0	68,472	56,472	(12,000)	
Expenditures							
525.43-10	Utilities Expense	0	0	12,000	12,000	0	Electric at the EOC
525.46-30	Maintenance Agreements	0	0	6,000	0	(6,000)	Kitchen and AV Equipment
525.46-40	Small Tools & Equip	0	0	20,000	20,000	0	EOC Furniture
525.51-11	Office Equip	0	0	5,000	5,500	500	
525.52-12	Other Operating Expenses	0	0	18,972	18,972	0	Disaster Supplies
Total Operating Expenditures		0	0	61,972	56,472	(5,500)	
525.64-10	Equipment	0	0	6,500	0	(6,500)	
Total Capital Expenditures		0	0	6,500	0	(6,500)	
Total Expenditures		0	0	68,472	56,472	(12,000)	Overall Expenditure Increase/Decrease:
							-17.53%

Description:

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

This grant was previously budgeted in the General Fund.

Grants - EMPA Base Grant

Special Revenue Fund

Fund 128: Dept. 8613		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
334.23-00	9G-19-EMPA	0	0	105,806	105,806	0	Overall Revenue Increase/Decrease:
Total Revenues		0	0	105,806	105,806	0	
Expenditures							
525.34-10	Other Contracted Services	0	0	15,000	10,000	(5,000)	
525.40-10	Travel Expenses	0	0	7,500	7,500	0	
525.41-01	Devices and Accessories	0	0	2,500	5,000	2,500	Radio and Mobile Devices
525.41-10	Communications recurring	0	0	0	3,000	3,000	
525.46-30	Maintenance Agreements	0	0	25,000	29,500	4,500	Web EOC Annual Maintenance
525.46-40	Small Tools & Equip	0	0	5,000	4,000	(1,000)	
525.47-10	Printing & Binding	0	0	7,500	7,500	0	Disaster Preparedness Materials
525.51-10	Office Supplies	0	0	4,000	5,000	1,000	
525.52-12	Other Operating Expenses	0	0	33,806	28,556	(5,250)	Disaster Supplies
525.54-10	Publications/Memberships	0	0	500	750	250	
525.55-03	Conference/Seminar Regist	0	0	5,000	5,000	0	
Total Expenditures		0	0	105,806	105,806	0	Overall Expenditure Increase/Decrease:
							0.00%

Description:

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

This grant was previously budgeted in the General Fund.

Grants - EMAP Accreditation Reimbursement Grant

Special Revenue Fund

Fund 128:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 8645	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
334.53-02	FDEM EMAP Accred Reimb	0	0	28,500	28,500	0	Overall Revenue Increase/Decrease:
Total Revenues		0	0	28,500	28,500	0	
Expenditures							
525.34-10	Other Contracted Services	0	0	28,500	28,500	0	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	28,500	28,500	0	

Description:

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

This grant was previously budgeted in the General Fund.

Grants - FEMA/SAFER Grant

Special Revenue Fund

Fund 128: Dept. 8646	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Revenues							
331.20-30	Grant Special Revenue	0	317,464	997,850	1,171,995	174,145	
361.10-00	Interest-MMIA & Investmts	0	28	0	0	0	
381.00-00	Interfund Transfer	0	16,042	0	0	0	
Total Revenues		0	333,534	997,850	1,171,995	174,145	Overall Revenue Increase/Decrease: 17.45%
Expenditures							
522.10-12	Regular Salaries	0	201,168	557,815	650,720	92,905	15 FTEs
522.10-xx	Employee Benefits	0	119,067	392,670	466,012	73,342	
522.10-25	Scheduled Overtime	0	17,071	47,365	55,263	7,898	
Total Expenditures		0	337,306	997,850	1,171,995	174,145	Overall Expenditure Increase/Decrease: 17.45%

Description:

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

This grant was added during the FY21 budget.

Total Fund Revenues	0	333,534	1,653,513	1,643,554	(9,959)	
Total Fund Expenditures	0	337,306	1,653,513	1,643,554	(9,959)	Overall Expenditure Increase/Decrease: -0.60%

Capital Preservation Fund

Special Revenue Fund

Fund 187:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 1401	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
381.00-00	Interfund Transfer	0	0	735,000	1,155,500	420,500	Overall Revenue Increase/Decrease:
Total Revenues		0	0	735,000	1,155,500	420,500	
Expenditures							
519.46-10	Building/Equipment Repairs	0	0	120,000	70,000	(50,000)	HVAC Replacement - Various Facilities
519.46-10	Building/Equipment Repairs	0	0	479,000	0	(479,000)	Roof Replacement - Justice Center
519.46-10	Building/Equipment Repairs	0	0	0	10,000	10,000	Roof Replacement - Wadsworth Park Pavilion #1
519.46-10	Building/Equipment Repairs	0	0	0	60,000	60,000	Roof Replacement - Fire Station #41
519.46-10	Building/Equipment Repairs	0	0	0	55,000	55,000	Roof Replacement - Various Facilities
519.46-10	Building/Equipment Repairs	0	0	0	100,000	100,000	ADA Projects per Transition Plan
519.46-10	Building/Equipment Repairs	0	0	0	135,000	135,000	GSB Carpet Flooring 3rd Floor
519.46-10	Building/Equipment Repairs	0	0	0	75,000	75,000	Recreation Area Sand Blasting/Painting
519.46-10	Building/Equipment Repairs	0	0	0	126,500	126,500	Justice Center Flooring 1st Floor
519.46-10	Building/Equipment Repairs	0	0	0	184,000	184,000	Justice Center Flooring 2nd Floor
519.46-10	Building/Equipment Repairs	0	0	0	130,000	130,000	GSB Carpet Flooring 2nd Floor
519.46-10	Building/Equipment Repairs	0	0	0	210,000	210,000	GSB Painting Interior
519.46-10	Building/Equipment Repairs	0	0	23,000	0	(23,000)	GTMNERR Vinyl Siding Replacement
519.46-10	Building/Equipment Repairs	0	0	20,000	0	(20,000)	Carver Center Painting Exterior
519.46-10	Building/Equipment Repairs	0	0	13,000	0	(13,000)	Hidden Trails Fencing
519.46-10	Building/Equipment Repairs	0	0	80,000	0	(80,000)	Herschel King Boat Ramp Improv. (Vessel Reg.)
Total Operating Expenditures		0	0	735,000	1,155,500	420,500	Overall Expenditure Increase/Decrease:
Total Expenditures		0	0	735,000	1,155,500	420,500	

Disaster Fund

Special Revenue Fund

Fund 184: Dept. 3890		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
331.50-08	Hurricane Dorian	252,149	0	0	0	0	
337.20-11	HHS Covid-19 Relief Payment	102,834	0	0	0	0	
337.20-12	Hurricane Dorian	23,720	0	0	0	0	
337.20-13	CARES Act Reimbursement	1,198,195	640,805	0	0	0	
361.10-00	Interest	1,066	1,218	0	0	0	
381.00-00	Interfund Transfer	1,500,000	0	0	0	0	
Total Fund Revenues		3,077,964	642,023	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures - Hurricane Dorian							
525.34-10	Other Contracted Services	0	0	0	0	0	
Total Operating Expenditures		0	0	0	0	0	
Total Hurricane Dorian Expenditures		0	0	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

The Disaster Fund was initially created in FY 18-19 to better account for possible FEMA reimbursable events. By using this fund, expenditures are separated from a department's annual budget which facilitates the reconciliation process.

Disaster Fund

Special Revenue Fund

Fund 184: Dept. 3891		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments				
Expenditures - COVID-19											
525.10-12	Regular Salaries	532,022	130,879	0	0	0					
525.10-14	Overtime	155,111	11,136	0	0	0					
525.10-xx	Employee Benefits	263,739	63,590	0	0	0					
Total Personnel Services		950,872	205,605	0	0	0					
525.31-10	Professional Services	12,350	0	0	0	0					
525.34-10	Other Contracted Services	267,369	228,103	0	0	0					
525.41-01	Communications - Devices & Accessories	7,769	0	0	0	0					
525.41-10	Communications - Recurring	1,726	140	0	0	0					
525.42-01	Postage	34	0	0	0	0					
525.44-10	Rentals & Leases	25,265	35,309	0	0	0					
525.46-10	Building/Equipment Repairs	22,501	39,602	0	0	0					
525.46-30	Maintenance Agreements	319	0	0	0	0					
525.46-40	Small Tools & Equipment	29,716	12,026	0	0	0					
525.47-10	Printing & Binding	2,640	0	0	0	0					
525.48-10	Promotional Activities	4,072	0	0	0	0					
525.49-10	Other Current Chrgs/Oblig	15	24	0	0	0					
525.49-15	Advertising	106,418	94,780	0	0	0					
525.51-10	Office Supplies	2,788	0	0	0	0					
525.51-11	Office Equipment	12,625	0	0	0	0					
525.52-10	Gas, Oil, & Lubricants	410	0	0	0	0					
525.52-12	Other Operating Expenses	238,200	23,724	0	0	0					
525.52-30	Data Processing Software	38,288	0	0	0	0					
525.52-40	Ambulance Drugs	134	0	0	0	0					
525.54-10	Publications/Memberships	72	140	0	0	0					
Total Operating Expenditures		772,711	433,848	0	0	0					
525.64-10	Equipment	141,039	375,207	0	0	0					
525.66-10	Library Materials	2,453	1,202	0	0	0					
Total Capital Expenditures		143,492	376,409	0	0	0					
525.82-63	FL Cares-Small Business	0	9,259	0	0	0					
Total Grants & Aids		0	9,259	0	0	0					
Total COVID-19 Expenditures						1,867,075	1,025,121	0	0	0	0.00%
Overall Expenditure Increase/Decrease:											

Disaster Fund

Special Revenue Fund

Fund 184: Dept. 3892	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Expenditures - Hurricane Isaias							
525.10-12	Regular Salaries	3,981	0	0	0	0	
525.10-14	Overtime	4,783	0	0	0	0	
525.10-xx	Employee Benefits	4,549	0	0	0	0	
	Total Personnel Services	13,313	0	0	0	0	
525.34-10	Other Contracted Services	3,016	0	0	0	0	
525.52-12	Other Operating Expenses	13,127	8,354	0	0	0	
	Total Operating Expenditures	16,143	8,354	0	0	0	
							Overall Expenditure Increase/Decrease:
	Total Hurricane Isaias Expenditures	29,456	8,354	0	0	0	0.00%
							Overall Expenditure Increase/Decrease:
	Total Fund Revenues	3,077,964	642,023	0	0	0	
							Overall Expenditure Increase/Decrease:
	Total Fund Expenditures	1,896,531	1,033,475	0	0	0	0.00%

Debt Services - Summary

Debt Service Fund

Description		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
	Ad Valorem Taxes - ESL millage	1,112,896	1,184,698	1,274,165	1,505,087	230,922	
	Ad Valorem Taxes - Justice Center	1,825,164	1,942,857	2,089,630	2,004,775	(84,855)	
	Sales Tax 1/2 Cent (State)	1,686,449	2,084,927	1,800,000	1,800,000	0	
	State Revenue Sharing	1,012,526	1,189,933	1,714,803	1,714,803	0	
	Communication Services Tax (State)	197,530	206,374	208,297	0	(208,297)	
	Special Assessment Collections	970,347	681,756	98,835	98,835	0	
	Interfund Transfers	65,651	5,198,847	984,316	2,110,238	1,125,922	
	Interest	56,501	8,327	5,650	2,500	(3,150)	
	Cash Carry Forward	0	0	5,866,565	6,371,614	505,049	
	Total Revenues	6,927,064	12,497,719	14,042,261	15,607,852	1,565,591	Overall Revenue Increase/Decrease: 11.15%
Expenditures							
Fund 211	Justice Center \$32,990,000 General Obligation Bonds, Series 2005	1,793,467	1,795,706	2,856,157	3,098,884	242,727	
Fund 212	Capital Improvement and Refunding Revenue Bond, Series 2015	2,947,352	2,952,311	7,051,905	7,522,889	470,984	
Fund 213	Taxable Special Assessment Revenue Note, Series 2018	206,481	234,297	98,835	98,835	0	
Fund 214	Bond Dune Restoration Project Special Assessment, Series 2018B	704,841	703,886	704,174	704,330	156	
Fund 215	Capital Improvement Revenue Note, Series 2020	0	1,309	323,792	1,414,630	1,090,838	
Fund 219	Limited Ad Valorem Tax Refunding Bonds, Series 2016	1,163,443	1,173,765	2,607,398	2,768,284	160,886	
Fund 220	Tourist Development Tax Revenue Bond, Series 2017	0	4,761,661	0	0	0	
Fund 221	Bond Grant Anticipation Note, Series 2020	6,194	19,931	400,000	0	(400,000)	
	Total Expenditures	6,821,778	11,642,866	14,042,261	15,607,852	1,565,591	Overall Expenditure Increase/Decrease: 11.15%
	Revenues vs. Expenditures	(105,286)	(854,853)	0	0	0	

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

Debt Service Fund

Fund 211:		Actual	Actual	Adopted	Tentative	Changes	
Dept.	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
311.10-00	Ad Valorem Taxes	1,823,853	1,917,057	2,089,630	2,004,775	(84,855)	Millage Rate reduction from 0.2050 to 0.1665
311.20-00	Delinquent	1,311	25,800	0	0	0	
361.10-00	Interest	17,871	2,118	1,000	500	(500)	
399.00-00	Cash Carry Forward	0	0	765,527	1,093,609	328,082	
Total Fund Revenues		1,843,035	1,944,975	2,856,157	3,098,884	242,727	Overall Revenue Increase/Decrease: 8.50%
Expenditures							
517.31-10	Professional Services	768	2,862	1,000	1,000	0	
517.49-18	Bank Analysis Fees	238	283	500	500	0	
517.71-10	Principal Series 2015	995,000	1,015,000	1,065,000	1,120,000	55,000	
517.72-10	Interest Series 2015	796,636	776,736	725,990	672,740	(53,250)	
517.73-10	Other Debt Service Costs	825	825	825	825	0	
Total Expenditures		1,793,467	1,795,706	1,793,315	1,795,065	1,750	
Reserves							
587.98-11	Reserve for Future Use	0	0	1,062,842	1,303,819	240,977	
Total Reserves		0	0	1,062,842	1,303,819	240,977	
Total Fund Expenditures		1,793,467	1,795,706	2,856,157	3,098,884	242,727	Overall Expenditure Increase/Decrease: 8.50%

Description:

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

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

On March 16, 2015 the Flagler County Board of County Commissioners authorized the issuance of the \$25,500,000 General Obligation Refunding Bonds Series 2015 to refund the Series 2005 General Obligation Bonds. This current refunding resulted in a reduction of total debt service payments over 20 years of approximately \$2,892,300 and an economic gain of approximately \$2,966,000. Interest is paid at 3.300%. The bonds are general obligations of the County. The payment of principal and interest on the bond is payable from and secured by a pedge of ad valorem taxes on all taxable property within the County. Principal payments are due on July 1. Interest payments are due on January 1 and July 1 of each year. Maturity is July 1, 2035.

History of Millage Rate:

Fiscal Year 2013	0.3320	Fiscal Year 2017	0.2751	Fiscal Year 2021	0.2050
Fiscal Year 2014	0.3347	Fiscal Year 2018	0.2450	Fiscal Year 2022	0.2050
Fiscal Year 2015	0.3140	Fiscal Year 2019	0.2450	Fiscal Year 2023	0.1665
Fiscal Year 2016	0.2751	Fiscal Year 2020	0.2050		

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

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

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida General Obligation Refunding Bonds, Series 2015
Amount: \$25,500,000
Rate: 3.30%
Fund: 211
Lender: BNY Mellon

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

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

Debt Service Fund

Fund 212: Dept. 3600	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
315.00-00	Communication Services Tax (CST)	197,530	206,374	208,297	0	(208,297)	Moved back to General Fund
335.12-00	State Revenue Sharing	1,012,526	1,189,933	1,714,803	1,714,803	0	% Allocation Change with General Fund
335.18-01	State Sales Tax 1/2 Cent	1,686,449	2,084,927	1,800,000	1,800,000	0	% Allocation Change with General Fund
361.10-00	Interest	10,936	3,030	1,000	1,000	0	
399.00-00	Cash Carry Forward	0	0	3,327,805	4,007,086	679,281	Overall Revenue Increase/Decrease:
Total Fund Revenues		2,907,441	3,484,264	7,051,905	7,522,889	470,984	6.68%
Expenditures							
517.31-10	Professional Services	775	3,809	6,000	6,000	0	
517.49-18	Bank Analysis Fees	277	452	4,000	4,000	0	
517.71-10	Principal	1,330,000	1,400,000	2,020,000	2,120,000	100,000	
517.72-10	Interest	1,615,475	1,547,225	1,461,730	1,358,230	(103,500)	
517.73-10	Other Debt Service Costs	825	825	825	825	0	
Total Expenditures		2,947,352	2,952,311	3,492,555	3,489,055	(3,500)	
Reserves							
587.98-11	Designated for Future Use	0	0	3,559,350	4,033,834	474,484	
Total Reserves		0	0	3,559,350	4,033,834	474,484	
Total Fund Expenditures		2,947,352	2,952,311	7,051,905	7,522,889	470,984	Overall Expenditure Increase/Decrease: 6.68%

Description:

The \$42,775,000 Capital Improvement and Refunding Revenue Bonds, Series 2015 were issued in February 2015 to advance refund all of the County's outstanding Capital Improvement Revenue Bonds, Series 2005 along with closing costs incurred, and to finance the costs of acquisition, construction and equipping of a consolidated Sheriff's Operations Center and expansion of the County's correctional facility. Interest is paid at 4.00%. This advance refunding resulted in a reduction of total debt service payments over 20 years of approximately \$6,500,300 and an economic gain of approximately \$4,950,200. The bonds are special obligations of the County. The payment of principal and interest on the bond is payable from appropriate Non-Ad Valorem revenues received. Principal payments are due on October 1. Interest payments are due on April 1 and October 1 each year. Maturity is October 1, 2035.

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

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida Capital Improvement and Refunding Revenue Bonds, Series 2015
Amount: \$42,775,000
Rate: 4.00%
Fund: 212
Lender: BNY Mellon

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

Fund 213: Dept. 3607	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
325.20-01	Special Assessment Collections	262,379	155,592	98,835	98,835	0	
325.20-02	Delinquent	0	8,055	0	0	0	
398.10-00	Interest	485	151	0	0	0	
399.00-00	Cash Carry Forward	0	0	0	0	0	
Total Fund Revenues		262,864	163,798	98,835	98,835	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
517.49-18	Bank Analysis Charges	164	326	400	400	0	
517.71-10	Principal	159,895	189,894	61,000	63,000	2,000	
517.72-10	Interest	46,422	41,577	25,525	23,470	(2,055)	
517.73-21	Loan Issuance Costs	0	2,500	0	0	0	
Total Expenditures		206,481	234,297	86,925	86,870	(55)	
587.98-11	Designated for Future Use	0	0	11,910	11,965	55	
Total Reserves		0	0	11,910	11,965	55	
Total Fund Expenditures		206,481	234,297	98,835	98,835	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

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

Taxable Special Assessment Revenue Note, Series 2018

Debt Service Fund

Estimated Amortization Schedule

Debt: Flagler County, Florida Taxable Special Assessment Revenue Bond, Series 2018A
Amount: \$1,520,000
Rate: 2.94%
Fund: 213
Lender: CenterState Bank
Other: 15 year Assessment starting November 2018

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

Taxable Special Assessment Revenue Note, Series 2018B

Debt Service Fund

Fund 214: Dept. 3608	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
325.20-01	Special Assessment Collections	707,968	526,164	0	0	0	
325.20-01	Delinquent	0	178,996	0	0	0	
361.10-00	Interest & Investments	3,550	491	150	0	(150)	
381.00-00	Interfund Transfer	0	0	660,524	704,330	43,806	
399.00-00	Cash Carry Forward	0	0	43,500	0	(43,500)	
Total Fund Revenues		711,518	705,651	704,174	704,330	156	Overall Revenue Increase/Decrease: 0.02%
Expenditures							
517.31-10	Professional Services	147	63	300	300	0	
517.49-18	Bank Analysis Charges	181	249	150	150	0	
517.71-10	Principal	603,000	626,000	651,000	677,000	26,000	
517.72-10	Interest	101,513	77,574	52,724	26,880	(25,844)	
Total Expenditures		704,841	703,886	704,174	704,330	156	
Total Fund Expenditures		704,841	703,886	704,174	704,330	156	Overall Expenditure Increase/Decrease: 0.02%

Description:

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

Taxable Special Assessment Revenue Note, Series 2018B

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida Taxable Special Assessment Revenue Bond, Series 2018B
Amount: \$3,112,000
Rate: 3.97%
Fund: 214
Lender: BB&T
Other: 5 year Assessment starting November 2018

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2019	01/01/19		64,862		2022	01/01/22		26,361	
	07/01/19	555,000	61,774	681,636		07/01/22	651,000	26,361	703,722
2020	01/01/20		50,757		2023	01/01/23		13,439	
	07/01/20	603,000	50,757	704,514		07/01/23	677,000	13,439	703,878
2021	01/01/21		38,787		TOTALS				
	07/01/21	626,000	38,787	703,574			3,112,000	385,324	3,497,324

Capital Improvement Revenue Note, Series 2020

Debt Service Fund

Fund 215: Dept. 3611		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
361.10-00	Interest-MMIA & Investmts	0	11	0	0	0	
381.00-00	Interfund Transfer	0	10,000	323,792	1,405,908	1,082,116	
399.00-00	Cash Carry Forward	0	0	0	8,722	8,722	
Total Fund Revenues		0	10,011	323,792	1,414,630	1,090,838	Overall Revenue Increase/Decrease: 336.89%
Expenditures							
517.49-18	Bank Analysis Fees	0	0	500	500	0	
517.71-10	Principal	0	0	150,000	1,065,000	915,000	
517.72-10	Interest	0	1,309	173,292	349,130	175,838	
Total Fund Expenditures		0	1,309	323,792	1,414,630	1,090,838	
Total Fund Expenditures		0	1,309	323,792	1,414,630	1,090,838	Overall Expenditure Increase/Decrease: 336.89%

Description:

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

Capital Improvement Revenue Note, Series 2020

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida Capital Improvement Revenue Note, Series 2020
Amount: \$20,000,000
Rate: 1.83%
Fund: 215
Lender: CenterState Bank
Other: 15 years

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	
2021	04/01/21		1,309	1,309	2029	10/01/28	1,415,000	110,578		
						04/01/29		97,631	1,623,208	
2022	10/01/21	150,000	43,818		2030	10/01/29	1,440,000	97,631		
	04/01/22		129,473	323,291		04/01/30		84,455	1,622,085	
2023	10/01/22	1,065,000	177,243		2031	10/01/30	1,470,000	84,455		
	04/01/23		171,883	1,414,126		04/01/31		71,004	1,625,459	
2024	10/01/23	1,295,000	171,883		2032	10/01/31	1,500,000	71,004		
	04/01/24		160,034	1,626,916		04/01/32		57,279	1,628,283	
2025	10/01/24	1,320,000	160,034		2033	10/01/32	1,525,000	57,279		
	04/01/25		147,956	1,627,989		04/01/33		43,325	1,625,604	
2026	10/01/25	1,340,000	147,956		2034	10/01/33	1,550,000	43,325		
	04/01/26		135,695	1,623,650		04/01/34		29,143	1,622,468	
2027	10/01/26	1,360,000	135,695		2035	10/01/34	1,580,000	29,143		
	04/01/27		123,251	1,618,945		04/01/35		14,686	1,623,829	
2028	10/01/27	1,385,000	123,251		2036	10/01/35	1,605,000	14,686		
	04/01/28		110,578	1,618,828					1,619,686	
					TOTALS					
							20,000,000	2,845,675	22,845,675	

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

Debt Service Fund

Fund 219:							
Dept.	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
311.10-00	Ad Valorem Taxes	1,112,121	1,168,939	1,274,165	1,505,087	230,922	Millage Rate 0.1250
311.20-00	Delinquent	775	15,759	0	0	0	
361.10-00	Interest	23,659	2,537	3,500	1,000	(2,500)	
399.00-00	Cash Carry Forward	0	0	1,329,733	1,262,197	(67,536)	
Total Fund Revenues		1,136,555	1,187,235	2,607,398	2,768,284	160,886	Overall Revenue Increase/Decrease: 6.17%
Expenditures							
517.31-10	Professional Services	937	6,201	1,000	1,000	0	
517.49-18	Bank Analysis Fees	950	1,485	2,000	2,000	0	
517.71-10	Principal Series 2016	935,000	960,000	975,000	1,005,000	30,000	
517.72-10	Interest Series 2016	226,556	206,079	185,060	163,710	(21,350)	
Total Expenditures		1,163,443	1,173,765	1,163,060	1,171,710	8,650	
Reserves							
587.98-11	Designated for Future Use	0	0	1,444,338	1,596,574	152,236	
Total Reserves		0	0	1,444,338	1,596,574	152,236	
Total Fund Expenditures		1,163,443	1,173,765	2,607,398	2,768,284	160,886	Overall Expenditure Increase/Decrease: 6.17%

Description:

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

History of Millage Rate:

Fiscal Year 2013	0.1653	Fiscal Year 2018	0.2500
Fiscal Year 2014	0.1732	Fiscal Year 2019	0.1372
Fiscal Year 2015	1.1659	Fiscal Year 2020	0.1250
Fiscal Year 2016	0.1581	Fiscal Year 2021	0.1250
Fiscal Year 2017	0.1531	Fiscal Year 2022	0.1250
		Fiscal Year 2023	0.1250

In April 2016, Flagler County refunded the series 2010 Bonds and the callable 2009 series Bonds resulting in a reduction of total debt service payments over 20 years of approximately \$1,736,664 and an economic gain of approximately \$1,064,591. Interest is paid at 2.190%. The bonds are limited obligations of the County. Principal payments are due on July 1. Interest payments are due on January 1 and July 1 of each year. Maturity is July 1, 2029.

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

Debt Service Fund

Amortization Schedule

Debt: Flagler County, Florida Limited Ad Valorem Tax Refunding Bonds, Series 2016
Amount: \$11,380,000
Rate: 2.19%
Fund: 219
Lender: Ameris Bank
Other: N/A

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

Tourist Development Tax Revenue Bond, Series 2017

Debt Service Fund

Fund 220: Dept. 3609		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
361.10-00	Interest	0	151	0	0	0	
381.11-02	Interfund Transfer	0	4,761,732	0	0	0	
Total Fund Revenues		0	4,761,883	0	0	0	Overall Revenue Increase/Decrease: 0.00%
Expenditures							
517.31-10	Professional Services	0	29	0	0	0	
517.71-10	Principal	0	4,661,000	0	0	0	
517.72-30	Interest	0	100,632	0	0	0	
Total Fund Expenditures		0	4,761,661	0	0	0	Overall Expenditure Increase/Decrease: 0.00%

Description:

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

This debt was paid off early in FY 21.

Bond Grant Anticipation Note Series 2020

Debt Service Fund

Fund 221: Dept. 3610	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
337.30-10	FDOT-SR A1A Dune Rest	0	464,461	0	0	0	
361.10-00	Interest	0	644	0	0	0	
381.11-02	Interfund Transfer	65,651	427,115	0	0	0	
399.00-00	Cash Carry Forward	0	0	400,000	0	(400,000)	
Total Fund Revenues		65,651	892,220	400,000	0	(400,000)	Overall Revenue Increase/Decrease: -100.00%
Expenditures							
517.49-18	Bank Analysis Fees	0	112	150	0	(150)	
517.72-30	Interest	136	2,963	399,850	0	(399,850)	
517.73-10	Other Debt Service Costs	6,058	16,856	0	0	0	
Total Fund Expenditures		6,194	19,931	400,000	0	(400,000)	Overall Expenditure Increase/Decrease: -100.00%

Description:

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

Capital Project Fund Summary

Capital Project Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues						
1/2 Cent Small County Discretionary Sales Tax	2,907,250	3,608,428	3,483,940	3,750,000	266,060	
Special Assessment	120,458	121,731	120,000	121,000	1,000	
Intergovernmental	431,673	0	0	0	0	
Interest	87,787	9,577	36,400	16,720	(19,680)	
Interfund Transfer	0	0	10,720,000	844,500	(9,875,500)	
Excess Fees/Other Sources	50,782	508,059	0	0	0	
Cash Carry Forward	0	0	6,703,239	4,242,403	(2,460,836)	
Total Fund Revenues	3,597,950	4,247,795	21,063,579	8,974,623	(12,088,956)	Overall Revenue Increase/ Decrease: -57.39%
Expenditures						
Beachfront Parks (Fund 307)	295	217	416,352	416,719	367	
Beachfront Park Maintenance (Fund 308)	1,417	1,231	808,842	782,491	(26,351)	
1/2 Cent Discretionary Sales Tax (Fund 311)	3,324,046	3,633,289	5,185,463	5,120,884	(64,579)	
Capital Improvement Revenue Bond (Fund 312)	551	775,054	0	0	0	
Dune Restoration Special Assessment 2018B (Fund 314)	359	119	65,000	0	(65,000)	
CPF - New Sheriff Ops Center (Fund 315)	0	1,819,866	3,000,000	501,000	(2,499,000)	
General Capital Projects (Fund 316)	0	0	10,720,000	844,500	(9,875,500)	
Marineland Acres Drainage Basin District (Fund 318)	34,112	2,341,027	120,000	521,657	401,657	
ESL-Growth Management (Fund 319)	430,016	4,405	747,922	741,352	(6,570)	
Capital Project Fund - Beach Renourishment (Fund 320)	34,397	476,738	0	46,020	46,020	
Total Fund Expenditures	3,825,193	9,051,946	21,063,579	8,974,623	(12,088,956)	Overall Expenditure Increase/ Decrease: -57.39%
Revenues vs. Expenditures	(227,243)	(4,804,151)	0	0	0	

Beachfront Parks Capital

Capital Project Fund

Fund 307: Dept. 6010		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenue							
361.10-00	Interest	6,058	683	1,200	1,200	0	
399.00-00	Cash Carry Forward	0	0	415,152	415,519	367	
Total Fund Revenues		6,058	683	416,352	416,719	367	Overall Revenue Increase/ Decrease: 0.09%
Expenditures							
572.31-10	Professional Services	226	99	600	500	(100)	
572.49-18	Bank Analysis Fees	69	118	100	200	100	
Total Operating Expenditures		295	217	700	700	0	
572.62-10	Capital Outlay / Buildings	0	0	0	150,000	0	New Restroom Construction
Total Capital		0	0	0	150,000	150,000	
587.98-50	Reserve-Future Capital Outlay	0	0	415,652	266,019	415,652	
Total Reserves		0	0	415,652	266,019	(149,633)	
Total Fund Expenditures		295	217	416,352	416,719	367	Overall Expenditure Increase/ Decrease: 0.09%

Description:

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

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

The original Development Order as well as the subsequent resolutions addressed the park improvements and maintenance, including how certain developer financial contributions would be managed. These funds were placed in the 307 (capital park improvements) and 308 (park maintenance) accounts. A review of the EBOA with the County Attorney’s Office produced consensus that the direction for and restrictions of the financial contributions have been removed. While obligations of both sides are resolved in the EBOA, Flagler County intends to adhere to the “spirit” of the developer contributions by applying these funds to the Mala Compra Parks in, generally, the historical manner. The funds previously assigned to 307/308 should be limited to the parks along Mala Compra Road and the Malacompra Greenway Park. Uses should be for park amenities, construction and maintenance, as well as enhancement of the park’s natural resources.

Beachfront Park Maintenance

Capital Project Fund

Fund 308: Dept. 1440		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
361.10-00	Interest	11,823	1,327	4,000	4,000	0	
399.00-00	Cash Carry Forward	0	0	804,842	778,491	(26,351)	
Total Fund Revenues		11,823	1,327	808,842	782,491	(26,351)	Overall Revenue Increase/ Decrease: -3.26%
Expenditures							
572.31-10	Professional Services	442	193	600	600	0	PFM investment fees
572.34-10	Other Contract Services	602	831	600	600	0	
572.46-10	Building/Equipment Repairs	263	0	3,000	228,000	225,000	Dune & Pavillion Repairs
519.49-18	Bank Analysis Fees	110	207	500	500	0	
Total Expenditures		1,417	1,231	4,700	229,700	225,000	
587.98-50	Reserve for Future Capital	0	0	804,142	552,791	(251,351)	
Total Reserves		0	0	804,142	552,791	(251,351)	
Total Fund Expenditures		1,417	1,231	808,842	782,491	(26,351)	Overall Expenditure Increase/ Decrease: -3.26%

Description:

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

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

The original Development Order as well as the subsequent resolutions addressed the park improvements and maintenance, including how certain developer financial contributions would be managed. These funds were placed in the 307 (capital park improvements) and 308 (park maintenance) accounts. A review of the EBOA with the County Attorney's Office produced consensus that the direction for and restrictions of the financial contributions have been removed. While obligations of both sides are resolved in the EBOA, Flagler County intends to adhere to the "spirit" of the developer contributions by applying these funds to the Mala Compra Parks in, generally, the historical manner. The funds previously assigned to 307/308 should be limited to the parks along Mala Compra Road and the Malacompra Greenway Park. Uses should be for park amenities, construction and maintenance, as well as enhancement of the park's natural resources.

1/2 Cent Discretionary Sales Tax

Capital Project Fund

Fund 311		Actual	Actual	Adopted	Tentative	Changes	
Dept. xxxx	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
312.61-00	1/2 Cent Small County Discretionary Sales Tax	2,907,250	3,608,428	3,483,940	3,750,000	266,060	
337.30-00	Physical Enviro Contribution	2,938	0	0	0	0	
361.10-00	Interest	44,740	4,805	30,000	10,000	(20,000)	
361.30-00	Fair Value of Investments	0	50,000	0	0	0	
399.00-00	Cash Carry Forward	0	0	1,671,523	1,360,884	(310,639)	
Total Fund Revenue		2,954,928	3,663,233	5,185,463	5,120,884	(64,579)	Overall Revenue Increase/Decrease: -1.25%
Expenditures							
586.91-23	Jail Operations	3,000,000	3,000,000	3,000,000	3,000,000	0	
519.49-18	Bank Analysis Fees	689	1,480	2,800	2,800	0	
522.61-10	Land & Permanent Easemts	0	0	0	1,900,000	1,900,000	Fire Station #62/Administration
529.31-10	Professional Services	1,653	622	2,800	2,800	0	
529.63-10	GSB Parking Expansion - Design & Permitting	89,791	546,005	0	0	0	
Total Dept. 6000 Capital Improvements		3,092,133	3,548,107	3,005,600	4,905,600	1,900,000	
Dept. 6014	Carver Gym Expansion	0	78,024	0	0	0	
Dept. 6027	N. Malacompra Backbone	1,641	0	0	0	0	
Dept. 6029	Storage Facility	218,875	0	0	0	0	
Dept. 6047	New Sheriff Operations Center	6,650	7,158	0	0	0	
Dept. 6047	FCSO Renovation Judicial Center	4,747	0	0	0	0	
Total Project Expenditures		231,913	85,182	0	0	0	
587.98-50	Reserve-Future	0	0	2,179,863	215,284	(1,964,579)	
Total Reserves		0	0	2,179,863	215,284	(1,964,579)	
Total Fund Expenditures		3,324,046	3,633,289	5,185,463	5,120,884	(64,579)	Overall Expenditure Increase/Decrease: -1.25%

Capital Improvement Revenue Bond 2015

Capital Project Fund

Fund 312			Actual	Actual	Adopted	Tentative	Changes	
Dept. 60xx	Description		FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues								
361.10-00	Interest		12,151	749	0	0	0	Overall Revenue Increase/ Decrease:
Total Fund Revenues			12,151	749	0	0	0	
Expenditures								
519.31-10	Professional Services		455	127	0	0	0	
519.49-18	Bank Analysis Fees		96	118	0	0	0	
Total Operating Expenditures			551	245	0	0	0	
521.62-10	Capital Outlay		0	774,809	0	0	0	FSCO New Ops Center Project #644630
Total Capital Expenditures			0	774,809	0	0	0	
							Overall Expenditure Increase/ Decrease:	
Total Fund Expenditures			551	775,054	0	0	0	0.00%

Dune Restoration Project Special Assessment 2018B

Capital Project Fund

Fund 314: Dept. 6042		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
361.10-00	Interest	3,288	107	0	0	0	
399.00-00	Cash Carry Forward	0	0	65,000	0	(65,000)	
Total Fund Revenues		3,288	107	65,000	0	(65,000)	Overall Revenue Increase/ Decrease: -100.00%
Expenditures							
537.31-10	Professional Services	166	13	0	0	0	
537.49-18	Bank Analysis Fees	193	106	0	0	0	
Total Operating Expenditures		359	119	0	0	0	
537.82-53	Other Entities	0	0	65,000	0	(65,000)	
Total Grants & Aids Expenditures		0	0	65,000	0	(65,000)	
Total Fund Expenditures		359	119	65,000	0	(65,000)	Overall Expenditure Increase/ Decrease: -100.00%

New Sheriff Ops Center

Capital Project Fund

Fund 315: Dept. 6047		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
361.10-00	Interest-MMIA & Investmts	0	5,591	0	0	0	
384.01-06	Cap Imp Rev Note S2020	0	12,250,000	0	0	0	
399.00-00	Cash Carry Forward	0	0	3,000,000	501,000	(2,499,000)	
Total Fund Revenues		0	12,255,591	3,000,000	501,000	(2,499,000)	Overall Revenue Increase/ Decrease: -83.30%
Expenditures							
521.31-10	Professional Services	0	322	0	0	0	
521.49-18	Bank Analysis Fees	0	0	1,000	1,000	0	
521.46-40	Small Tools & Equipt	0	35	0	0	0	
Total Operating Expenditures		0	357	1,000	1,000	0	
521.62-10	Buildings	0	1,749,484	2,999,000	500,000	(2,499,000)	
521.63-78	Public Works Staff Time	0	32,436	0	0	0	
Total Capital Expenditures		0	1,781,920	2,999,000	500,000	(2,499,000)	
521.73-21	Loan Issuance Costs	0	37,589	0	0	0	
Total Debt Service Expenditures		0	37,589	0	0	0	
Total Fund Expenditures		0	1,819,866	3,000,000	501,000	(2,499,000)	Overall Expenditure Increase/ Decrease: -83.30%

General Capital Projects

Capital Project Fund

Fund 316: Dept. 6000		Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/-	Comments
Revenues							
381.10-00	Interfund Transfer from General Fund	0	0	10,720,000	844,500	(9,875,500)	Overall Revenue Increase/Decrease:
Total Fund Revenues		0	0	10,720,000	844,500	(9,875,500)	
Expenditures							
519.64-10	Equipment	0	0	50,000	0	(50,000)	EOC UPS
519.64-10	Equipment	0	0	0	35,000	35,000	Camera Access Control Upgrades
519.64-10	Equipment	0	0	0	134,500	134,500	IT Equipment
519.64-10	Equipment	0	0	0	25,000	25,000	Library - Replace Book Security/Theft System
523.64-10	Equipment	0	0	250,000	250,000	0	Jail Camera System Upgrade
571.63-57	Design/Permitting	0	0	400,000	0	(400,000)	Library & Public Health Mitigation/Prevention Ctr
522.62-10	Buildings	0	0	4,100,000	400,000	(3,700,000)	Westside Fire Station
571.62-10	Buildings	0	0	5,600,000	0	(5,600,000)	Library & Public Health Mitigation/Prevention Ctr
572.62-10	Buildings	0	0	120,000	0	(120,000)	Graham Swamp Restroom & Improvements
572.63-10	Improvements Other than Building	0	0	25,000	0	(25,000)	Wadsworth Park Electrical
572.63-10	Improvements Other than Building	0	0	175,000	0	(175,000)	Hammock Community Center Pickleball Courts
Total Capital Expenditures		0	0	10,720,000	844,500	(9,875,500)	
							Overall Expenditure Increase/Decrease:
Total Fund Expenditures		0	0	10,720,000	844,500	(9,875,500)	-92.12%

Marineland Acres Drainage Basin District

Capital Project Fund

Fund 318:		Actual	Actual	Adopted	Tentative	Changes	
Dept. xxxx	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
325.20-01	Special Assessment	120,458	119,228	120,000	121,000	1,000	Improved Property \$435, Vacant \$220
325.20-02	Delinquent Special Assessment	0	2,503	0	0	0	
334.49-62	MARINL ACRS RDWY IMP CONS	0	2,160,693	0	0	0	
361.10-00	Marineland Acres District - Interest	6,035	837	0	0	0	
386.70-00	Excess Fees - Tax Collector	682	559	0	0	0	
399.00-00	Cash Carry Forward	0	0	0	400,657	400,657	Overall Revenue Increase/ Decrease:
Total Fund Revenues		127,175	2,283,820	120,000	521,657	401,657	334.71%
Expenditures							
519.34-16	Commission Fees - Tax Collector	2,409	2,435	3,000	2,500	(500)	
541.31-10	Professional Services	222	626	104,500	103,565	(935)	FY22: To Payback Fund 112 for Construction Costs
541.49-18	Bank Analysis Fees	151	385	500	500	0	
Total Operating Expenditures		2,782	3,446	108,000	106,565	(1,435)	
541.63-10	Improvements other than building	0	65,626	0	0	0	
541.63-57	Marineland Acres Drainage Design/Permitting	31,330	111,262	0	0	0	Project #599061
Total Capital Expenditures		31,330	176,888	0	0	0	
541.63-10	Improvements other than bldg	0	2,160,693	0	0	0	Project #599061
Total Grant Expenditures		0	2,160,693	0	0	0	
587.98-11	Reserve for Future Use	0	0	12,000	415,092	403,092	
Total Reserves		0	0	12,000	415,092	403,092	
Total Fund Expenditures		34,112	2,341,027	120,000	521,657	401,657	Overall Expenditure Increase/ Decrease: 334.71%

Description:

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

Environmentally Sensitive Lands

Capital Project Fund

Fund 319		Actual	Actual	Adopted	Tentative	Changes	
Dept. xxxx	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/(-)	Comments
Revenues							
334.70-13	FCT Grant - Bay Drive Park	428,735	0	0	0	0	
361.10-00	Interest	15,830	1,635	1,200	1,500	300	
399.00-00	Cash Carry Forward	0	0	746,722	739,852	(6,870)	
Total Fund Revenues		444,565	1,635	747,922	741,352	(6,570)	Overall Revenue Increase/Decrease: -0.88%
Expenditures							
572.31-10	Professional Services	680	3,740	1,200	4,500	3,300	
572.49-18	Bank Analysis Fees	169	233	0	0	0	
537.31-10	Professional Services	432	432	0	0	0	
Total Operating Expenditures		1,281	4,405	1,200	4,500	3,300	
572.63-10	FCT - Bay Drive Park	428,735	0	0	0	0	
Total Capital Expenditures		428,735	0	0	0	0	
587.98-11	Reserve	0	0	746,722	736,852	(9,870)	
Total Reserves		0	0	746,722	736,852	(9,870)	
Total Fund Expenditures						(6,570)	Overall Expenditure Increase/Decrease: -0.88%

Description:

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

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

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

Flagler County received \$2,342,334 in grant funds from the Florida Communities Trust in FY16. A portion of these funds (\$1,500,000) will be used, along with a Developer's contribution of \$500,000 in order to make improvements to Bay Drive Park. The developer's donation is recorded in the General Fund, so that portion of the project was funded in account 001-6010.

Capital Project Fund - Beach Renourishment

Capital Project Fund

Fund 320		Actual	Actual	Adopted	Tentative	Changes	
Dept. xxxx	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
361.10-00	Interest	13	183	0	20	20	
384.01-05	Grant Anticipation Note S2020	50,100	507,500	0	0	0	
399.00-00	Cash Carry Forward	0	0	0	46,000	46,000	
	Total Fund Revenues	50,113	507,683	0	46,020	46,020	Overall Revenue Increase/Decrease: 100.00%
Expenditures							
537.49-18	Bank Analysis Fees	0	92	0	500	500	
537.73-21	Loan Issuance Costs	34,397	0	0	0	0	
537.82-53	Other Entities	0	476,646	0	45,520	45,520	
	Total Capital Expenditures	34,397	476,738	0	46,020	46,020	
	Total Fund Expenditures	34,397	476,738	0	46,020	46,020	Overall Expenditure Increase/Decrease: 100.00%

Description:
 This fund was created for the payments to the Army Corps of Engineers. The ACOE Grant Anticipation Note, Series 2020 Debt Service Fund 221 and ACOE Grant Anticipation Note, Series 2020 Capital Fund 320 are necessary to account for and administer the revenue received for the SR A1A Dune Restoration project.

Section 7 - Enterprise and Internal Service Funds - Appropriation Summary

Department	Adopted FY 21-22	Tentative FY 22-23	% Change	Positions FY 21-22	FY 22-23
Enterprise Funds:					
Airport (Fund 401)	3,359,856	4,367,953	30.00%	7.00	8.00
Solid Waste - Landfills (Fund 402)	531,250	155,507	-70.73%	2.50	1.00
Residential Solid Waste Collection (Fund 405)	3,090,799	3,641,088	17.80%	1.75	1.00
Total Enterprise Funds	6,981,905	8,164,548	16.94%	11.25	10.00
Internal Service Fund:					
Health Insurance (Fund 603)	13,385,653	15,528,621	16.01%	0.70	0.70
Total Internal Service Funds	13,385,653	15,528,621	16.01%	0.70	0.70
Total Enterprise and Internal Service Funds	20,367,558	23,693,169	16.33%	11.95	10.70

Airport - Summary

Enterprise Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes +/(-)	Comments
Revenues						
Licenses & Permits	0	0	500	1,500	1,000	
Intergovernmental Revenue	811,150	8,800,820	0	0	0	
Charges for Service	2,365,773	2,408,534	2,439,849	2,909,453	469,604	
Misc Revenues	59,205	51,652	51,314	48,959	(2,355)	
Cash Carry Forward	0	0	868,193	1,408,041	539,848	
Total Revenues	3,236,128	11,261,006	3,359,856	4,367,953	1,008,097	Overall Revenue Increase/Decrease: 30.00%
Expenses						
Personnel	591,425	538,985	590,781	660,274	69,493	
Operating	1,791,539	9,774,354	1,119,658	1,618,910	499,252	
Capital	268,145	18,805	10,000	30,000	20,000	
Debt Service	153,448	140,944	564,301	701,400	137,099	
Reserves	0	0	1,075,116	1,357,369	282,253	
Total Expenses	2,804,557	10,473,088	3,359,856	4,367,953	1,008,097	Overall Expense Increase/Decrease: 30.00%
Revenues vs. Expenses	431,571	787,918	0	0	0	



 Airport
 8.0 FTE

Airport Fund

Enterprise Fund

Fund 401:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 4100	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
329.02-04	Business Operating Permit	0	0	500	1,500	1,000	
344.10-05	Ramp Partking / Tie Down Rent	21,495	20,450	18,840	19,000	160	
344.10-06	Sale of Aviation Fuel	451,755	300,273	478,500	625,000	146,500	
344.10-07	Sale of Oil	5,267	2,835	4,000	4,000	0	
344.10-08	Land Leases/Rentals	40,626	43,797	32,517	42,582	10,065	Land Leases
344.10-10	Sale of Jet Fuel	419,064	545,784	412,500	696,000	283,500	
344.10-11	T-Hangar Rent	218,350	217,856	217,020	217,020	0	
344.10-12	Airport User Fees	15,588	19,810	13,000	12,000	(1,000)	
344.10-14	Lease Parking 6.0%	46,800	50,833	46,800	46,800	0	AT&T Parking
344.10-15	Utilities Reimbursement	30,253	37,513	32,400	32,400	0	
344.10-16	Building Maintenance	3,900	4,225	3,900	3,900	0	Delta Engineering
344.10-18	Custodial Service	7,250	3,000	0	0	0	Delta Engineering
344.10-19	Pest Control (CAM)	300	300	660	300	(360)	Delta Engineering
344.10-20	Space Use Agreement Rent 6.0%	918,656	959,682	992,791	1,019,474	26,683	
344.10-23	Property Association Fees	5,842	5,842	5,842	5,842	0	
344.10-24	CAM - Triangle Air Bus Pk	56,693	60,834	63,210	64,106	896	
344.10-25	CAM Airport Corp Ctr	22,928	24,751	26,214	27,000	786	
344.10-26	Space Use Agreement Rent 7.0%	100,826	110,529	90,805	93,529	2,724	
344.10-27	Overnight Vehicle Parking 7.0%	180	220	850	500	(350)	
361.10-00	Interest	12,517	3,584	2,000	0	(2,000)	
362.04-01	Cell Tower Lease	43,230	46,327	45,814	46,959	1,145	
364.33-10	Loss to Equipment/Building	830	0	0	0	0	
369.90-00	Miscellaneous	2,422	1,571	3,000	1,500	(1,500)	
369.90-01	Miscellaneous - Taxable Items	184	170	500	500	0	
369.96-02	Taxable Promo Sales	22	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	868,193	1,408,041	539,848	Overall Revenue Increase/Decrease:
Total Revenues		2,424,978	2,460,186	3,359,856	4,367,953	1,008,097	30.00%
Expenses							
542.10-12	Regular Salaries	333,380	360,429	384,685	426,568	41,883	
542.10-14	Overtime	11,029	13,176	10,000	10,000	0	
542.10-xx	Employee Benefits	247,016	165,380	196,096	223,706	27,610	
Total Personnel Services		591,425	538,985	590,781	660,274	69,493	

Airport Fund

Enterprise Fund

Fund 401:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 4100	Description	FY 19-20	FY 19-20	FY 21-22	FY 22-23	+/(-)	Comments
	Expenses (continued)						
542.31-10	Professional Services	20,640	5,353	15,000	15,000	0	Legal Fees, Surveys, Environmental Studies
542.34-10	Other Contracted Services	21,273	38,485	54,830	54,830	0	Landscaping, Pest Control, Alarm Monitoring, Weather
542.34-20	Government Services	21,495	139	30,000	30,000	0	
542.40-10	Travel Expense	2,956	2,470	12,800	12,800	0	
542.41-10	Communications Recurring	7,137	6,749	7,248	7,272	24	Radio User Fees
542.41-20	Communications Install/Repair	0	0	500	500	0	
542.42-01	Postage Expense	116	85	300	300	0	
542.43-10	Utilities Expense	90,889	103,506	89,400	89,400	0	
542.44-10	Rentals & Leases	17,601	5,989	21,247	21,275	28	Fuel Truck Rentals
542.45-10	General Liability Insurance	3,523	4,725	5,000	6,000	1,000	
542.45-20	Vehicle Insurance	2,024	2,046	2,200	2,400	200	
542.45-30	Property/Casualty Insurance	64,050	70,009	75,000	80,000	5,000	Corporate Center & Triangle Air Prem.
542.46-10	Building/Equipment Repairs	57,920	85,186	64,000	82,000	18,000	
542.46-20	Vehicle Repair	3,148	7,652	5,600	5,600	0	
542.46-30	Maintenance Agreements	6,305	6,193	9,611	9,611	0	
542.46-40	Small Tools & Equipment	1,758	462	2,500	2,500	0	
542.47-10	Printing & Binding	0	0	200	200	0	
542.48-10	Promotional Activities	9,140	3,510	16,540	26,540	10,000	Freedom Fest, Promo Items
542.49-10	Other Current Charges	31,528	30,068	30,000	30,000	0	Credit Card Processing Fees
542.49-15	Advertising	287	0	1,000	1,000	0	
542.49-18	Bank Analysis Fees	1,233	1,272	3,000	3,000	0	
542.51-10	Office Supplies	564	588	1,000	1,000	0	
542.51-11	Office Equipment	1,009	595	16,500	16,500	0	
542.52-10	Gas, Oil, & Lubricants	9,236	7,580	10,000	10,000	0	
542.52-12	Other Operating Expenses	13,590	13,027	12,000	12,000	0	Freedom Fest Meals, Supplies for Pilots Lounge
542.52-16	Aviation Oil & Jet Fuel (Avgas)	329,748	240,832	350,000	550,000	200,000	Offset by Revenue
542.52-17	Jet Fuel (Jet A)	228,295	351,132	275,000	540,000	265,000	Offset by Revenue
542.52-20	Clothing & Wearing Apparel	0	762	1,000	1,000	0	
542.52-30	Data Processing Software	0	0	2,620	2,620	0	
542.54-10	Publications/Memberships	2,259	1,967	3,477	3,477	0	
542.55-03	Conference/Seminar Registration	580	845	2,085	2,085	0	
	Total Operating Expenses	948,304	991,227	1,119,658	1,618,910	499,252	
542.61-10	Land & Permanent Easements	253,004	0	0	0	0	
542.62-10	Capital Outlay/Buildings	0	0	10,000	20,000	10,000	Enterprise AC Replacement AT&T & ATCT
542.64-10	Equipment	15,141	18,805	0	10,000	10,000	Possible Runway Light Repairs
	Total Capital Expenses	268,145	18,805	10,000	30,000	20,000	
542.71-30	Principal	0	0	438,434	592,115	153,681	Includes Estimated Repayment to General Fund
542.72-30	Interest	153,448	140,944	125,867	109,285	(16,582)	
	Total Debt Service Expenses	153,448	140,944	564,301	701,400	137,099	
	Total Expenses	1,961,322	1,689,961	2,284,740	3,010,584	725,844	

Airport Fund - Projects & Reserves

Enterprise Fund

Fund 401:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 82xx	Description	FY 19-20	FY 19-20	FY 21-22	FY 22-23	+ / (-)	Comments
Revenues							
331.41-20	Wildlife Hazz/Master Plan	52,185	6,978	0	0	0	
331.41-21	FAA CARES Act	69,000	0	0	0	0	
331.41-22	Runway 06-24 Rehab Const	9,200	6,592,956	0	0	0	
331.41-23	FAA Coronavirus Relief	0	57,162	0	0	0	
331.50-07	Hurricane Irma	33	0	0	0	0	
334.41-02	Design of T-Hangars	0	109,080	0	0	0	
334.41-43	Runway 06-24 Rehab Design	549,720	1,945,787	0	0	0	
334.41-44	Air Traffic Control Tower Equipment	0	18,340	0	0	0	
334.41-45	Sanitary Swr Lift Station Reh	0	50,000	0	0	0	
334.42-06	General Aviation Term Fac Proj	131,012	20,517	0	0	0	
	Total Grant Revenue	811,150	8,800,820	0	0	0	
Expenses							
542.52-xx	FAA CARES Act Grant	69,000	0	0	0	0	
542.xx-10	Air Traffic Ctrl Tow Eqp	0	18,340	0	0	0	
542.46-10	Sanitary Swr Lift Station Reh	0	50,000	0	0	0	
542.xx-xx	FAA Coronavirus Relief	0	34,197	0	0	0	
542.63-57	FDOT Design of T-Hangars	0	109,080	0	0	0	
542.63-57	General Aviation Term Fac Proj	163,765	25,647	0	0	0	
542.31-10	FAA Wildlife Haz/Mst Pln Std	53,250	7,120	0	0	0	
542.63-xx	Runway 06-24 Rehab Design	557,220	8,538,743	0	0	0	
	Total Grant Expenses	843,235	8,783,127	0	0	0	
587.98-10	Reserve for Contingency	0	0	761,144	965,899	204,755	
587.98-41	Personnel Services Reserve	0	0	10,000	10,000	0	
587.98-50	Reserve - CAM	0	0	303,972	381,470	77,498	
	Total Reserves	0	0	1,075,116	1,357,369	282,253	
Total Fund Revenues		3,236,128	11,261,006	3,359,856	4,367,953	1,008,097	
Total Fund Expenses		2,804,557	10,473,088	3,359,856	4,367,953	1,008,097	Overall Expense Increase/Decrease: 30.00%

Amortization Schedule

Debt: Flagler County, Florida Taxable Airport Revenue Note, Series 2015
Amount: \$2,595,932
Rate: 3.47%
Account: 401-4100-542
Lender: Ameris Bank
Length: 13 years

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

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Amortization Schedule

Debt: Flagler County, Florida Taxable Airport Revenue Note, Series 2015
Amount: \$2,595,932
Rate: 3.47%
Account: 401-4100-542
Lender: Ameris Bank
Length: 13 years

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

Amortization Schedule

Debt: Flagler County, Florida Taxable Airport Revenue Note, Series 2015B
Amount: \$2,211,000
Rate: 3.47%
Account: 401-4100-542
Lender: Ameris Bank
Length: 13 years

Fiscal Year	Date	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
					Principal	Interest	Total
2017	08/01/17	0	38,680	38,680	0	38,680	38,680
2018	02/01/18	131,000	38,361	169,361			
	08/01/18	0	36,088	36,088	131,000	74,449	205,449
2019	02/01/19	137,000	36,088	173,088			
	08/01/19	0	33,711	33,711	137,000	69,799	206,799
2020	02/01/20	142,000	33,711	175,711			
	08/01/20	0	31,247	31,247	142,000	64,958	206,958
2021	02/01/21	148,000	31,247	179,247			
	08/01/21	0	28,680	28,680	148,000	59,927	207,927
2022	02/01/22	155,000	28,680	183,680			
	08/01/22	0	25,990	25,990	155,000	54,670	209,670
2023	02/01/23	161,000	25,990	186,990			
	08/01/23	0	23,197	23,197	161,000	49,187	210,187
2024	02/01/24	168,000	23,197	191,197			
	08/01/24	0	20,282	20,282	168,000	43,479	211,479
2025	02/01/25	175,000	20,282	195,282			
	08/01/25	0	17,246	17,246	175,000	37,528	212,528
2026	02/01/26	183,000	17,246	200,246			
	08/01/26	0	14,071	14,071	183,000	31,317	214,317
2027	02/01/27	190,000	14,071	204,071			
	08/01/27	0	10,774	10,774	190,000	24,845	214,845
2028	02/01/28	198,000	10,774	208,774			
	08/01/28	0	7,339	7,339	198,000	18,113	216,113
2029	02/01/29	207,000	7,339	214,339			
	08/01/29	0	3,748	3,748	207,000	11,087	218,087
2030	02/01/30	216,000	3,748	219,748	216,000	3,748	219,748
Totals:					2,211,000	581,787	2,792,787

Amortization Schedule

Debt: Flagler FL County of USD 3.5M DEC03 - Airport CAPT, ES Hangar & Grant Matches
Amount: \$1,440,626
Rate: Fixed Floating Rate: 30-day LIB Reuters 2 Bus Day Fwd
Account: 401-4100-542
Lender: Bank of America
Length: 20 years

Fiscal Year	Principal Payment	Interest Payment	Total P&I	By Fiscal Year		
				Principal	Interest	Total
2005	22,348	4,786	27,135			
	12,137	15,184	27,320			
	12,098	15,746	27,844			
	12,062	16,125	28,187	58,645	51,842	110,487
2006	12,198	15,646	27,844			
	12,674	15,170	27,844			
	12,647	15,197	27,844			
	12,623	15,055	27,679	50,142	61,068	111,211
2007	12,766	15,078	27,844			
	13,235	14,609	27,844			
	13,221	14,623	27,844			
	13,210	14,475	27,685	52,433	58,784	111,217
2008	13,360	14,642	28,001			
	13,667	14,021	27,688			
	13,820	14,024	27,844			
	13,822	14,022	27,844	54,668	56,709	111,378
2009	13,979	14,016	27,995			
	14,435	13,260	27,695			
	14,448	13,397	27,844			
	14,464	13,380	27,844	57,325	54,053	111,378
2010	14,628	13,647	28,275			
	15,077	12,342	27,418			
	15,104	12,740	27,844			
	15,135	12,709	27,844	59,943	51,438	111,382

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Amortization Schedule

Debt: Flagler FL County of USD 3.5M DEC03 - Airport CAPT, ES Hangar & Grant Matches
Amount: \$1,440,626
Rate: Fixed Floating Rate: 30-day LIB Reuters 2 Bus Day Fwd
Account: 401-4100-542
Lender: Bank of America
Length: 20 years

Fiscal Year	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
				Principal	Interest	Total
2011	15,306	12,947	28,253			
	15,748	11,693	27,441			
	15,790	12,054	27,844			
	15,837	12,268	28,105	62,681	48,961	111,643
2012	16,016	11,828	27,844			
	16,324	11,394	27,717			
	16,507	11,337	27,844			
	16,569	11,153	27,721	65,415	45,712	111,127
2013	16,756	11,208	27,965			
	17,183	10,661	27,844			
	17,257	10,471	27,728			
	17,336	10,508	27,844	68,533	42,848	111,380
2014	17,532	10,424	27,956			
	17,951	9,783	27,734			
	18,042	9,802	27,844			
	18,138	9,706	27,844	71,663	39,715	111,378
2015	18,344	9,604	27,947			
	18,753	8,990	27,743			
	18,862	8,982	27,844			
	18,977	8,867	27,844	74,936	36,442	111,378
2016	19,192	8,934	28,126			
	19,501	8,068	27,569			
	19,719	8,125	27,844			
	19,853	8,164	28,018	78,265	33,291	111,557
2017	20,078	7,766	27,844			
	20,469	7,375	27,844			
	20,616	7,228	27,844			
	20,770	6,997	27,767	81,934	29,365	111,299

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Amortization Schedule

Debt: Flagler FL County of USD 3.5M DEC03 - Airport CAPT, ES Hangar & Grant Matches
Amount: \$1,440,626
Rate: Fixed Floating Fate: 30-day LIB Reuters 2 Bus Day Fwd
Account: 401-4100-542
Lender: Bank of America
Length: 20 years

Fiscal Year	Principal Payment	Interest Payment	Total P&I	Payments By Fiscal Year		
				Principal	Interest	Total
2018	21,006	6,838	27,844			
	21,387	6,529	27,916			
	21,555	6,220	27,775			
	21,730	6,048	27,778	85,677	25,636	111,312
2019	21,976	5,932	27,908			
	22,347	5,436	27,783			
	22,536	5,308	27,844			
	22,732	5,112	27,844	89,590	21,789	111,379
2020	22,990	4,907	27,897			
	23,300	4,494	27,794			
	23,561	4,283	27,844			
	23,781	4,063	27,844	93,631	17,748	111,379
2021	24,050	3,918	27,968			
	24,399	3,331	27,729			
	24,634	3,210	27,844			
	24,877	2,967	27,844	97,959	13,426	111,385
2022	25,159	2,773	27,932			
	25,496	2,270	27,766			
	25,755	2,089	27,844			
	26,024	1,860	27,884	102,434	8,991	111,425
2023	26,319	1,526	27,844			
	26,643	1,201	27,844			
	26,928	916	27,844			
	27,223	614	27,837	107,113	4,257	111,369
2024	27,637	204	27,841	27,637	204	27,841
Totals:				1,440,626	702,278	2,142,904

Solid Waste - Summary

Enterprise Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues						
Other Taxes - Franchise Fees	164,036	170,412	217,481	192,553	(24,928)	
Intergovernmental Revenue	77,557	0	0	0	0	
Charges for Service	1,720,120	1,724,771	1,780,998	2,382,416	601,418	
Misc Revenues - Interest	32,811	3,221	20,000	5,000	(15,000)	
Excess Fees	8,156	7,709	7,000	8,000	1,000	
Cash Carry Forward	0	0	1,596,570	1,208,626	(387,944)	
Total Revenues	2,002,680	1,906,113	3,622,049	3,796,595	174,546	Overall Revenue Increase/Decrease: 4.82%
Expenses						
Solid Waste (Landfill) - Personnel	184,592	161,954	166,000	73,987	(92,013)	
Solid Waste (Landfill) - Operating	80,537	63,130	157,301	81,520	(75,781)	
Solid Waste (Landfill) - Reserves	0	0	207,949	0	(207,949)	
Residential Solid Waste - Personnel	87,375	79,041	102,682	76,587	(26,095)	
Residential Solid Waste - Operating	1,700,709	1,763,310	1,768,947	2,839,663	1,070,716	
Residential Solid Waste - Reserves	0	0	1,219,170	724,838	(494,332)	
Total Expenses	2,053,213	2,067,435	3,622,049	3,796,595	174,546	Overall Expense Increase/Decrease: 4.82%
Revenues vs. Expenses	(50,533)	(161,322)	0	0	0	



General Services - Solid Waste (Landfills)

Enterprise Fund

Fund 402: Dept. 3020	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
334.34-10	Consolidated Solid Waste Mgmt Grant	77,175	0	0	0	0	
343.47-00	Recycling Fees	1,042	1,659	1,250	1,000	(250)	
361.10-00	Interest	12,549	1,079	0	0	0	
399.00-00	Cash Carry Forward	0	0	530,000	154,507	(375,493)	Overall Revenue Increase/Decrease:
Total Fund Revenues		90,766	2,738	531,250	155,507	(375,743)	-70.73%
Expenses							
534.10-12	Regular Salaries	112,879	110,788	112,861	49,109	(63,752)	Split With Other Landfill Funds
534.10-14	Overtime	0	0	750	375	(375)	
534.10-xx	Employee Benefits	71,713	51,166	52,389	24,503	(27,886)	
Total Personnel Services		184,592	161,954	166,000	73,987	(92,013)	
534.31-10	Professional Services	499	157	78,100	2,078	(76,022)	Based on actuals
534.34-10	Other Contracted Services	69,821	51,072	47,600	63,862	16,262	
534.40-10	Travel	0	0	50	0	(50)	
534.41-01	Comm. Devices and Accessories	0	0	50	0	(50)	
534.41-10	Communications Recurring	1,253	1,275	1,585	1,585	0	
534.41-20	Communications Install/Repair	0	0	100	100	0	
534.42-01	Postage Expense	16	236	100	100	0	
534.43-10	Utilities Expense	2,148	2,239	2,100	2,300	200	
534.44-10	Rentals & Leases	681	705	2,700	1,000	(1,700)	
534.45-20	Vehicle Insurance	244	247	445	445	0	
534.45-30	Property/Casualty Insurance	1,109	1,261	2,155	1,500	(655)	
534.46-10	Building/Equipment Repairs	1,334	312	8,000	1,500	(6,500)	
534.46-20	Vehicle Repair	665	1,934	2,000	2,000	0	
534.46-30	Maintenance Agreements	139	229	100	250	150	
534.46-40	Small Tools & Equip	0	438	100	100	0	
534.47-10	Printing & Binding	0	0	220	0	(220)	
534.48-10	Promotional Activities	0	0	3,000	0	(3,000)	
534.49-15	Advertising	0	0	100	0	(100)	
534.49-18	Bank Analysis Fees	546	582	700	700	0	
534.51-10	Office Supplies	6	206	200	200	0	
534.51-11	Office Equipment	0	33	100	0	(100)	
534.52-10	Gas, Oil, & Lubricants	1,480	1,194	1,800	1,800	0	
534.52-12	Other Operating Expenses	596	1,010	4,096	2,000	(2,096)	
534.55-01	Training/Educational Cost	0	0	1,500	0	(1,500)	
534.55-03	Conference/Seminar Registration	0	0	400	0	(400)	
Total Operating Expenses		80,537	63,130	157,301	81,520	(75,781)	

General Services - Solid Waste (Landfills)

Enterprise Fund

Fund 402:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 3020		FY 19-20	FY 20-21	FY 21-22	FY 22-23	+ / (-)	Comments
Description							
Expenses (cont.)							
587.98-10	Reserve for Contingency	0	0	202,949	0	(202,949)	
587.98-41	Personnel Services Reserve	0	0	5,000	0	(5,000)	
	Total Reserves	0	0	207,949	0	(207,949)	
Total Fund Expenses		265,129	225,084	531,250	155,507	(375,743)	Overall Expense Increase/Decrease: -70.73%

General Services - Residential Solid Waste

Enterprise Fund

Fund 405: Dept. 3201	Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues							
313.70-00	Solid Waste Franchise Fees	164,036	170,412	217,481	192,553	(24,928)	
331.50-07	Hurricane Irma	382	0	0	0	0	
343.40-01	Solid Waste Collection Charges (billed)	43,346	21,647	45,000	40,000	(5,000)	
343.40-02	Recycling Fees	20,691	21,495	21,600	31,416	9,816	
343.40-03	Solid Waste Collection Charges	1,654,345	1,679,970	1,712,448	2,310,000	597,552	
343.40-04	Trash Penalties	696	0	700	0	(700)	
361.10-00	Interest	20,262	2,142	20,000	5,000	(15,000)	
386.70-00	Tax Collector Excess Fees	8,156	7,709	7,000	8,000	1,000	
399.00-00	Cash Carry Forward	0	0	1,066,570	1,054,119	(12,451)	
Total Fund Revenues		1,911,914	1,903,375	3,090,799	3,641,088	550,289	Overall Revenues Increase/Decrease: 17.80%
Expenses							
534.10-12	Regular Salaries	62,308	55,952	69,686	53,321	(16,365)	
534.10-14	Overtime	1,870	1,875	750	750	0	
534.10-xx	Employee Benefits	23,197	21,214	32,246	22,516	(9,730)	
Total Personnel Services		87,375	79,041	102,682	76,587	(26,095)	
534.31-10	Professional Services	781	388	800	800	0	
534.34-10	Other Contracted Services	1,643,248	1,704,124	1,712,448	2,750,748	1,038,300	Increased Customers & Increased Contract
534.34-16	Collection Fees - Tax Collector	33,087	33,599	34,249	56,665	22,416	
534.34-19	Property Appraiser Fees	10,773	11,393	13,800	13,800	0	
534.42-01	Postage Expense	385	161	500	500	0	
534.44-10	Rentals and Leases	0	700	0	0	0	
534.46-30	Maintenance Agreements	4,023	6,841	6,850	6,850	0	
534.49-18	Bank Analysis Fees	194	183	300	300	0	
534.49-91	Write Offs	8,218	5,898	0	10,000	10,000	Based on Actuals
534.51-11	Office Equipment	0	23	0	0	0	
Total Operating Expenses		1,700,709	1,763,310	1,768,947	2,839,663	1,070,716	
587.98-11	Designated for Future Use	0	0	1,219,170	724,838	(494,332)	
Total Reserves		0	0	1,219,170	724,838	(494,332)	
Total Fund Expenses		1,788,084	1,842,351	3,090,799	3,641,088	550,289	Overall Expense Increase/Decrease: 17.80%

Flagler County Utilities - Beverly Beach/Eagle Lakes

Enterprise Fund

Fund 404: Summary		Actual	Actual	Adopted	Tentative	Changes	
Description		FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/(-)	Comments
Revenues							
331.xx-xx	Intergovernmental Revenues	70,384	0	0	0	0	
343.xx-xx	Charges for Services	723,627	116,847	0	0	0	
361.xx-xx	Interest and Other Earnings	8,536	(178)	0	0	0	
363.xx-xx	Special Assessments/Impact Fees	34,180	8,279	0	0	0	
381.00-00	Interfund Transfer	0	1,700,000	0	0	0	
389.80-04	Eagle Lakes Development Fees (Non-operating)	5,280	0	0	0	0	
Total Fund Revenues		842,007	1,824,948	0	0	0	
Expenses							
53x.10-xx	Personnel Services	44,164	(2,702)	0	0	0	
53x.xx-xx	Operating Expenditures	1,301,072	381,514	0	0	0	
53x.6x-xx	Capital Expenditures	379	0	0	0	0	
53x.7x-xx	Debt Service	136,602	30,306	0	0	0	
95-00	Grants & Aids	0	828,820	0	0	0	
Total Fund Expenses		1,482,217	1,237,938	0	0	0	

Flagler County Utilities - Plantation Bay

Enterprise Fund

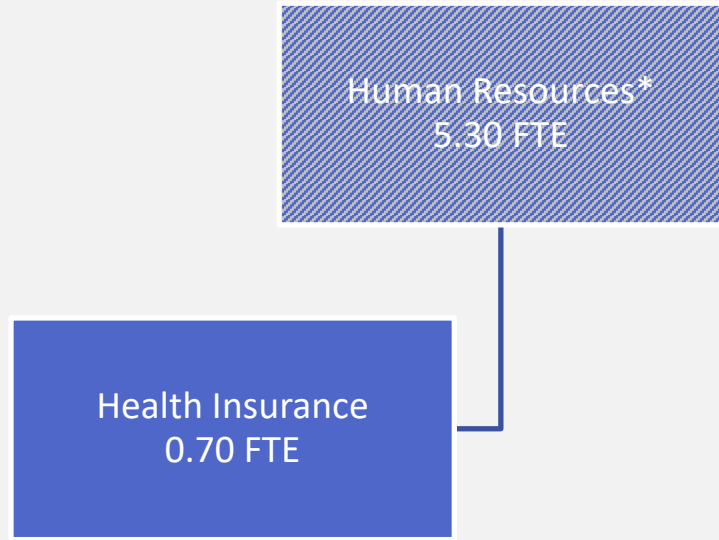
Fund 407: Summary		Actual	Actual	Adopted	Tentative	Changes	
Description		FY 19-20	FY 19-20	FY 21-22	FY 22-23	+/(-)	Comments
Revenues							
33x.xx-xx	Intergovernmental Revenues	8,946	0	0	0	0	
343.xx-xx	Charges for Services	2,552,580	230,301	0	0	0	
361.xx-xx	Interest and Other Earnings	133,006	(3,914)	0	0	0	
36x.xx-xx	Special Assessments/Impact Fees/Misc	307,392	217,345	0	0	0	
Total Fund Revenues		3,001,924	443,732	0	0	0	
Expenses							
533.10-xx	Personnel Services	183,399	(19,767)	0	0	0	
53x.xx-xx	Operating Expenditures	2,217,100	266,899	0	0	0	
53x.6x-xx	Capital Expenditures	0	0	0	0	0	
53x.7x-xx	Debt Service	353,729	121,500	0	0	0	
Total Fund Expenses		2,754,228	368,632	0	0	0	

Description: Flagler County BOCC divested themselves of both the Beverly Beach (Fund 404) and Plantation Bay (Fund 407) Utilities in December of 2020. Data on this page is presented and summarized for historical purposes only.

Health Insurance Fund - Summary

Internal Service Fund

Description	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Tentative FY 22-23	Changes + / (-)	Comments
Revenues						
Intergovernmental Revenue	643	0	0	0	0	
Interest	67,279	6,998	40,000	8,000	(32,000)	
Contributions	9,684,732	9,968,370	10,044,000	12,564,170	2,520,170	
Interfund Transfer	0	711,019	0	428,000	428,000	
Miscellaneous & Special Revenue	490	197	500	500	0	
Cash Carry Forward	0	0	3,301,153	2,527,951	(773,202)	
Total Revenues	9,753,144	10,686,584	13,385,653	15,528,621	2,142,968	Overall Revenue Increase/Decrease: 16.01%
Expenses						
Personnel	55,249	56,377	58,567	66,531	7,964	
Health Insurance Expenditures	8,925,016	10,104,452	9,668,701	10,934,000	1,265,299	
Health Clinic Expenditures	725,616	850,256	875,300	1,310,500	435,200	
Reserves	0	0	2,783,085	3,217,590	434,505	
Total Expenses	9,705,881	11,011,085	13,385,653	15,528,621	2,142,968	Overall Expense Increase/Decrease: 16.01%
Revenues vs. Expenses	47,263	(324,501)	0	0	0	



* Human Resources is included in Section 3, not a part of the Health Insurance Fund.

Health Insurance Fund

Internal Service Fund

Fund 603:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 4900	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/(-)	Comments
Revenues							
331.50-07	Hurricane Irma	643	0	0	0	0	
361.10-00	Interest - MMIA & Investments	67,279	6,998	40,000	8,000	(32,000)	
369.10-01	BOCC Premium Contribution	3,841,022	3,907,899	4,150,000	4,746,000	596,000	Premium Contribution - \$11,035 (prev. \$10,500)
369.10-02	Clerk of Court Premium Contribution	634,598	608,287	625,000	711,900	86,900	
369.10-03	Sheriff Premium Contribution	3,634,350	3,678,571	3,674,000	3,749,340	75,340	
369.10-04	Supervisor of Elections Premium Contribution	105,542	121,284	100,000	118,650	18,650	
369.10-05	Tax Collector Premium Contribution	468,553	519,478	470,000	510,195	40,195	
369.10-06	Property Appraiser Premium Contribution	320,422	318,060	320,000	344,085	24,085	
369.10-07	Retired Employees Premium Contribution	222,718	258,516	250,000	300,000	50,000	
369.10-08	Cobra Premium Contribution	44,911	30,912	40,000	40,000	0	
369.10-09	Pharmacy Rebate	362,616	440,363	365,000	365,000	0	
369.10-11	BCBS Incentives	50,000	85,000	50,000	50,000	0	
369.10-12	BCC Employee Portion	0	0	0	836,000	836,000	New Accounts to Separate Employee Portion
369.10-13	Clerk Employee Portion	0	0	0	120,000	120,000	
369.10-14	Sheriff Employee Portion	0	0	0	525,000	525,000	
369.10-15	SOE Employee Portion	0	0	0	21,000	21,000	
369.10-16	Tax Collector Employee Portion	0	0	0	87,000	87,000	
369.10-17	Property Appraiser Employee Portion	0	0	0	40,000	40,000	
369.90-00	Miscellaneous	0	0	500	500	0	
-81.00-00	Interfund Transfer	0	711,019	0	428,000	428,000	
393.10-01	Lawsuit Settlement	490	197	0	0	0	
399.00-00	Cash Carry Forward	0	0	3,301,153	2,527,951	(773,202)	Overall Revenue Increase/Decrease:
Total Fund Revenues		9,753,144	10,686,584	13,385,653	15,528,621	2,142,968	16.01%
Expenses							
513.10-12	Regular Salaries	35,993	41,872	43,170	48,630	5,460	
513.10-14	Overtime	34	0	0	0	0	
513.10-xx	Pension Expense/Other Pst Emp Benefits	6,154	(18)	0	0	0	
513-10-xx	Employee Benefits	13,068	14,523	15,397	17,901	2,504	
Total Personnel Services		55,249	56,377	58,567	66,531	7,964	

Health Insurance Fund

Internal Service Fund

Fund 603:		Actual	Actual	Adopted	Tentative	Changes	
Dept. 4900	Description	FY 19-20	FY 20-21	FY 21-22	FY 22-23	+/(-)	Comments
	Expenses (continued)						
519.31-10	Professional Services	2,380	960	2,500	2,500	0	
519.49-18	Bank Analysis Fees & Advertising	2,152	2,428	2,500	2,500	0	
580.31-10	Professional Services	16,488	0	20,000	20,000	0	Actuary
580.34-10	Other Contracted Services	0	0	5,000	5,000	0	
580.49-25	PHA Incentives	75,981	59,095	78,000	78,000	0	Estimated Maximum Wellness Incentives
580.99-30	Insurance - Admin Fees	525,367	581,173	530,000	580,000	50,000	
580.99-31	Life Insurance - Premiums	20,783	21,143	25,000	25,000	0	
580.99-32	Stop Loss Premiums	1,254,589	1,363,930	1,673,701	1,700,000	26,299	Includes 10% fee for Bailey Group
580.99-33	P & A Admin Fees	22,818	22,273	30,000	30,000	0	
580.99-40	Claims - Health Insurance	7,317,112	7,830,502	7,200,000	8,400,000	1,200,000	Based on Actuals
580.99-41	Reinsurance Claims	(323,832)	211,265	0	0	0	
580.99-42	Vision Premiums	349	857	72,000	76,000	4,000	
580.99-43	Affordable Care Act - Medical Hth Cr Fees	10,829	10,826	30,000	15,000	(15,000)	Based on Actuals
	Total Health Insurance Expenses	8,925,016	10,104,452	9,668,701	10,934,000	1,265,299	
Dept. 4902	Expenses - Health Clinic						
580.34-10	Clinic	703,093	822,158	852,000	1,283,000	431,000	Extended Clinic Hours
580.41-10	Communications Recurring	0	0	300	300	0	
580.41-10	Rentals & Leases	0	4,785	1,350	1,350	0	Dex Copier
580.45-30	Property/Casualty Insurance	802	908	900	1,100	200	
580.46-30	Maintenance Agreements	547	582	750	1,750	1,000	Toshiba Copier & Breathalyzer Maintenance
580.46-40	Small tools & Equipt	0	4,527	0	0	0	
580.51-10	Office Supplies	1,227	1,201	2,000	2,000	0	
580.51-11	Office Equipment	5,972	2,372	1,000	4,000	3,000	Breathalyzer
580.52-12	Other Operating	5,847	6,025	10,000	10,000	0	
580.52-41	Employee Clinic Medications	8,128	7,698	7,000	7,000	0	
	Total Health Clinic Expenses	725,616	850,256	875,300	1,310,500	435,200	
587.98-11	Designated for Future Use	0	0	2,783,085	3,217,590	434,505	
	Total Reserves	0	0	2,783,085	3,217,590	434,505	
	Total Fund Expenses	9,705,881	11,011,085	13,385,653	15,528,621	2,142,968	Overall Expense Increase/Decrease: 16.01%

FY 2022-2023

Flagler County

TENTATIVE BUDGET

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