



Flagler County Board of County Commissioners First Public Hearing • Fiscal Year 2022-23 Budget

September 7, 2022 • 5:01 p.m.

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

1. Pledge to the Flag and Moment of Silence
2. Open Public Hearing
3. Adopt Special Assessment Rolls for FY 2022-2023.
4. Adopt FY 2023-2027 Five-Year Capital Improvement Program
5. Adopt the FY 2022-2023 Tentative Millage Rate and Tentative Budget:

The procedures to be followed at the public hearing, as set forth in Section 200.065, Florida Statutes, are:

- Announce the percentage increase in the aggregate tentative millage rate over the aggregated rolled back rate, if any.
 - Discuss the specific purpose(s) for the tax increase, if applicable.
 - Allow comments from the public regarding the adoption of the tentative millage rates and budget.
 - Consider approval of the Resolution to adopt the tentative millage rates
 - Consider approval of budget changes by fund
 - Consider approval of the resolution to adopt the tentative budget as amended
- Establish and publicly announce the date, time and place of the public hearings to consider final adoption of the millage rates and budget as amended. Recommended Monday, September 19, 2022 at 5:01 pm or soon thereafter in the Board Chambers.

6. Adjournment

Section 286.0105, Florida Statutes states that if a person decides to appeal any decision made by a board agency, or commission with respect to any matter considered at a meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

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

**FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS
PUBLIC HEARING / AGENDA ITEM # 3**

SUBJECT: Consideration of Fiscal Year 2022-23 Assessment Rates and Assessment Rolls for the Daytona North Service District, the Bimini Gardens Municipal Service Benefit Unit, the Espanola Special Service District, the Rima Ridge Special Service District, Flagler Estates MSTU, North Malacompra Drainage Basin District, Marineland Acres Drainage Basin District, and the Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District, and the Painters Hill Seawall Special Assessment District.

DATE OF MEETING: September 7, 2022

OVERVIEW/SUMMARY: Beginning in 1991, the Board of County Commissioners has levied a number of non-ad valorem assessments for a variety of services. The public hearing being held today is for the purpose of approving the assessment rates and assessment rolls for fiscal year 2022-23. The assessments to be considered as a part of this public hearing are as follows:

The Daytona North Service District was originally created on December 29, 1983 for the purpose of maintenance and paving of roadways. The proposed fiscal year 2022-23 assessment rate of \$0.58 per front foot of benefitted property has remained constant since fiscal year 1992-93. The proposed rate will allow the continuation of services within the District.

The Bimini Gardens Municipal Service Benefit Unit was created, pursuant to Flagler County Ordinance 99-91 on December 20, 1999, for road projects and services. Since fiscal year 1992-93, the assessment rate has remained constant at \$0.58 per front foot of benefitted property.

On February 28, 2002, the Board of County Commissioners approved the creation of Espanola Special Assessment District for the purpose of providing mosquito control services. The proposed fiscal year 2022-23 assessment rate of \$11.76 per special assessment unit has remained constant. The proposed rate will allow the continuation of services within the District.

On February 28, 2002, the Board of County Commissioners approved the creation of Rima Ridge Special Assessment District for the purpose of providing mosquito control services. The proposed fiscal year 2022-23 assessment rate of \$14.62 per special assessment unit has remained constant. The proposed rate will allow the continuation of services within the District.

On August 15, 2005, the Board established the Flagler Estates Municipal Service Taxing Unit (MSTU). Services to be provided include fire protection, law enforcement, recreation services, facilities, water, alternate water supplies, sidewalks, streets, street lighting, garbage, transportation, emergency services, and indigent health care and other essential governmental purposes. At this time, an associated budget has not been established. Accordingly, no non-ad valorem assessment is contemplated for the Flagler Estates MSTU.

The Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District was created pursuant to the provisions of Flagler County Ordinance Number 07-08, dated July 9, 2007. The stated purpose of this district "is to assure that all solid waste generated and accumulated within Flagler County shall be collected, removed and disposed of by an authorized collector, except as otherwise provided herein, in a proper, sanitary and efficient manner, to eliminate illegal dumping within the county, to provide an effective method of collecting the special assessment charges provided herein, and to promote the general health, safety and welfare of the citizens of Flagler County, Florida". Special assessments were imposed against benefitted properties in this district for the first time in fiscal year 2007-08 at a rate of \$231.24 per residential unit. A new contract for

collection and disposal services was approved on April 3, 2017 increasing the monthly rate charged to Flagler County at \$19.82 per residence per month effective June 1, 2017. The special assessment in fiscal year 2022-23 is \$300.00.

On September 12, 2016, the Board of County Commissioners established the North Malacompra Drainage Basin District and the Marineland Acres Drainage Basin District for improvements and maintenance of a stormwater master plan and drainage system to mitigate flooding and pollution from the basin area. The initial rates for the North Malacompra District were \$30/parcel in FY 2016-17, 2018-19, 2019-20, 2020-21, and will remain the same for FY 2021-22. The initial rates for the Marineland Acres District were \$435/parcel for developed property and \$220/parcel for undeveloped property in FY 2016-17, FY 2018-19, FY 2019-21 and FY 2020-21, FY 2021-22, and will remain the same in FY 2022-23 as well.

On December 20, 2017, the Board of County Commissioners established the Painters Hill Seawall Special Assessment District that will allow the County to construct a seawall that will run 21 consecutive lots (2 of which have existing seawalls and will not be assessed). The seawall will serve a paramount public purpose in protecting homes and State Road A1A in Painters Hill, as well as the beach itself from the risk of collapsing homes. Per the assessment agreements, the assessments are capped at \$1,250 per lineal front foot. The rate for FY 22-23 is \$116.28 per lineal front foot.

FUNDING INFORMATION: Special Assessment Revenues generated from the non-ad valorem assessments contemplated in the attached Resolution have been included within the appropriate funds in the proposed fiscal year 2022-23 budget, to be approved at the September 19, 2022 final public hearing to adopt the budget.

DEPARTMENT CONTACT: E. John Brower, Finance Director (386) 313-4036

RECOMMENDATIONS: Request the Board of County Commissioners Adopt the attached resolution approving the assessment rolls, levying the non-ad valorem assessments as follows:

Entity	FY 2022-23 Assessment Rate
The Daytona North Service District	\$0.58 per front foot
The Bimini Gardens Municipal Service Benefit Unit	\$0.58 per front foot
The Espanola Special Service District	\$11.76 per special assessment unit
The Rima Ridge Special Service District	\$14.62 per special assessment unit
The Flagler Estates MSTU	\$0.00 per parcel
The Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District	\$300.00 per residential unit
North Malacompra Drainage Basin District	\$30.00 per parcel
Marineland Acres Drainage Basin District	\$435.00 per developed lot \$220.00 per vacant lot
Painter's Hill Seawall Special Assessment District	\$116.28 per front foot

ATTACHMENTS:

1. Resolution Approving Special Assessment Rolls and Special Assessment Rates.
2. DR-408A Certificate to Non-Ad Valorem Assessment Roll
3. Painter's Hill Seawall Breakdown for Levy

RESOLUTION 2022 - _____

A RESOLUTION OF THE FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS, RELATING TO THE DAYTONA NORTH SERVICE DISTRICT, THE BIMINI GARDENS MUNICIPAL SERVICE BENEFIT UNIT, THE ESPANOLA SPECIAL SERVICE DISTRICT, THE RIMA RIDGE SPECIAL SERVICE DISTRICT, THE FLAGLER ESTATES MUNICIPAL SERVICE TAXING UNIT, THE FLAGLER COUNTY MANDATORY SOLID WASTE COLLECTION AND DISPOSAL SPECIAL ASSESSMENT DISTRICT, THE NORTH MALACOMPRA DRAINAGE BASIN DISTRICT, THE MARINELAND ACRES DRAINAGE BASIN DISTRICT, AND THE PAINTER'S HILL SEAWALL SPECIAL ASSESSMENT DISTRICT, DETERMINING SPECIAL BENEFIT FOR EACH ENTITY; APPROVING THE ASSESSMENT RATES AND ASSESSMENT ROLLS FOR EACH ENTITY FOR FISCAL YEAR 2022-23; DIRECTING THAT THE ASSESSMENT ROLLS BE CERTIFIED TO THE FLAGLER COUNTY TAX COLLECTOR; PROVIDING FOR COLLECTION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Flagler County, Florida (the "County") has previously created The Daytona North Service District, The Bimini Gardens Municipal Service Benefit Unit, The Espanola Special Service District, The Rima Ridge Special Service District, The Flagler Estates Municipal Service Taxing Unit, the MalaCompra Drainage Basin District, the Marineland Acres Drainage Basin District, the Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District, and the Painters Hill Seawall Special Assessment District (collectively, the "entities"); and

WHEREAS, the Board has previously adopted resolutions of intent to collect non-ad valorem assessments according to the uniform method for the levy, collection, and enforcement of non-ad valorem assessments within the entities in accordance with Section 197.3632, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing on this date at which comments and objections of all interested persons were heard and considered as required by law.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the ordinances and resolutions creating each of the respective entities and other applicable provisions of law.

SECTION 2. PROPERTY SPECIALLY BENEFITED. It is hereby determined that each parcel of property located within each of the respective entities which is subject to a non-ad valorem assessment is specially benefited by the services, facilities, programs and improvements funded by the assessments approved herein and that the assessments approved herein are fairly and reasonably apportioned among the specially benefited properties.

SECTION 3. ADOPTION OF NON-AD VALOREM ASSESSMENT ROLLS. The assessment rates for each of the respective entities, as set forth below, are hereby

approved for Fiscal Year 2022-23:

Entity	Approved Fiscal Year 2022-23 Assessment Rate
The Daytona North Service District	\$0.58 per front foot
The Bimini Gardens Municipal Service Benefit Unit	\$0.58 per front foot
The Espanola Special Service District	\$11.76 per special assessment unit
The Rima Ridge Special Service District	\$14.62 per special assessment unit
The Flagler Estates MSTU	\$0.00 per parcel
The Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District	\$300.00 per residential unit
North MalaCompra Drainage Basin District	\$30.00 per lot
Marineland Acres Drainage Basin District	\$435.00 per developed lot \$220.00 per vacant lot
Painter's Hill Seawall Special Assessment District	\$116.28 per front foot as shown in the attached summary

The assessment roll for the entities, a copy of which is incorporated herein by reference, is hereby approved.

SECTION 4. COLLECTION OF ASSESSMENTS.

(A) The special assessments reflected in the assessment rolls approved pursuant to Section 3 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board is hereby authorized to execute the attached Certificate to Non-Ad Valorem Assessment Roll Form DR-408A, and the County Administrator is hereby authorized and directed to deliver or cause the delivery of the Form DR-408A and the assessment rolls to the Tax Collector with a copy to the Property Appraiser, in the manner prescribed by Section 197.3632, Florida Statutes.

(B) Assessments imposed within the entities shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the assessment rolls as of January 1, 2023, the lien date for ad valorem taxes.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED, this 7th day of September, 2022.

**FLAGLER COUNTY BOARD OF
COUNTY COMMISSIONERS**

Joseph F. Mullins, Chair

Attest:

Tom Bexley
Clerk of the Circuit Court and Comptroller

Approved as to form:

Sean S. Moylan Digitally signed by Sean S. Moylan
Date: 2022.08.31 11:45:44 -04'00'

Sean S. Moylan
Deputy County Attorney



**CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of Flagler County BOCC, located in Flagler County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 7th day of September, 2022 year.

Chairman of the Board or authorized agent
of Flagler County BOCC
Name of local government
Flagler County, Florida

Painters Hill Seawall Special Assessment District Summary

Parcel Number	N. Oceanshore Blvd. Address	Lineal Footage of Seawall	Annual Assessment - \$116.28 per foot
23-11-31-0000-02080-0000	3109	55.29	\$ 6,429.12
23-11-31-0000-02090-0000	3121	68.34	\$ 7,946.58
23-11-31-0000-02110-0000	3129	90.02	\$ 10,467.53
23-11-31-1700-00010-00C0	3131	77.04	\$ 8,958.21
23-11-31-0000-02050-0000	3161	73.13	\$ 8,503.56
23-11-31-5775-00000-0010	3167	58.31	\$ 6,780.29
23-11-31-5775-00000-0030	3179	60.25	\$ 7,005.87
23-11-31-5775-00000-0040	3183	60.4	\$ 7,023.31
23-11-31-5775-00000-0050	3189	60.43	\$ 7,026.80
23-11-31-5775-00000-0060	3195	60.43	\$ 7,026.80
23-11-31-5775-00000-0070	3199	60.43	\$ 7,026.80
23-11-31-5775-00000-0080	3203	60.43	\$ 7,026.80
23-11-31-5775-00000-0090	3209	65.47	\$ 7,612.85
		849.97	\$ 98,834.51

**FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS
PUBLIC HEARING / AGENDA ITEM # 4**

SUBJECT: Consideration of approval of the FY 2023-2027 Five-Year Capital Improvement Program (CIP).

DATE OF MEETING: September 7, 2022

OVERVIEW/SUMMARY: On September 21, 2020 the board adopted resolution 2020-64 enacting the Capital Improvement Program Policy that took effect on October 1, 2020. The purpose of the CIP is to compile an accurate, comprehensive, and timely Capital Improvement Program (CIP). To provide guidelines and set processes and procedures for the efficient operation and management of the Flagler County Capital Improvement Program, to establish an annual capital improvement review process. To provide a central point of communication and organization in the development and review of the CIP and ensure that issues and decisions related to the CIP undergo effective and appropriate internal processing along with bringing forth issues and decisions through the County's approval and information process (the CIP Team, County Administrator, Board of County Commissioners, et cetera).

FUNDING INFORMATION: The CIP Team prioritized the known projects. Funding has been appropriated in the FY 2022-23 budget for projects in the first year of the CIP. Year 2 is financially feasible and years 3-5 are prioritized for planning purposes.

DEPARTMENT CONTACT: E. John Brower, Financial Services Director (386) 313-4036

RECOMMENDATION: Staff recommends the Board approve the FY 2023-2027 Five-Year Capital Improvement Program.

ATTACHMENTS:

1. FY 2023-2027 Five-Year CIP

**Capital Improvement Program FY 2023-2027
Anticipated Maintenance & New Construction Projects**

Capital Preservation Projects - Fund 1187								Project Total
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
1	HVAC Replacement - Various Facilities	General Fund	70,000	75,000	75,000	75,000	75,000	370,000
2	Roof Replacement - Wadsworth Park Pavilion #1	General Fund	10,000					10,000
3	Roof Replacement - Fire Station #41	General Fund	60,000					60,000
4	Roof Replacement - Various Facilities	General Fund	55,000		251,900	100,000		406,900
5	ADA Projects per Transition Plan	General Fund	100,000	100,000	100,000	100,000	100,000	500,000
6	GSB Carpet Flooring 3rd Floor	General Fund	135,000					135,000
7	Recreation Area Sand Blasting/Painting	General Fund	75,000					75,000
8	Justice Center Flooring 1st Floor	General Fund	126,500					126,500
9	Justice Center Flooring 2nd Floor	General Fund	184,000					184,000
10	GSB Carpet Flooring 2nd Floor	General Fund	130,000					130,000
11	GSB Painting Interior	General Fund	210,000					210,000
12	Roof Replacement - Palm Coast Library	General Fund		311,750				311,750
13	Palm Coast Library Driveway and Parking	General Fund		435,000				435,000
14	Carver Center Painting Interior	General Fund		20,000				20,000
15	Justice Center Flooring 3rd Floor	General Fund		109,250				109,250
16	Recreation Area Painting	General Fund		33,300				33,300
17	FCSO Inmate Facility Painting	General Fund		30,000				30,000
18	Hidden Trails Park - Shade Structure	General Fund		15,000				15,000
19	Princess Place - Pool Preservation	General Fund		200,000				200,000
20	Princess Place - Legacy Island Bridge/Walkway	General Fund		15,000				15,000
21	Haw Creek Community Center Flooring	General Fund		17,000				17,000
22	Roof Replacement - Bing's Landing Dig Site Pavilion	General Fund			48,100			48,100
23	Justice Center Flooring 4th Floor	General Fund			138,000			138,000
24	Social Services David Siegel Center Int/Ext Painting	General Fund			14,000			14,000
25	GSB Carpet Flooring 1st Floor	General Fund			195,000			195,000
26	Gvmnt Complex Re-Stripe Roadway & Parking Lots	General Fund			40,000			40,000
27	Bull Creek Campground - Replace Drainfield	General Fund			50,000			50,000

**Capital Improvement Program FY 2023-2027
Anticipated Maintenance & New Construction Projects**

Capital Preservation Projects - Fund 1187 (continued)								Project
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
28	Bull Creek Campground - Upgrade RO System	General Fund			50,000			50,000
29	Carver Center - Basketball Court Resurfacing	General Fund			68,000			68,000
30	Palm Coast Library Roof Replacement	General Fund				300,000		300,000
31	Gvmnt Complex GSB Replace Gutters and Downspouts	General Fund				100,000		100,000
32	Princess Place Restoration of Caretakers Quarters	General Fund				135,000		135,000
33	Ag Extension Office Exterior Paint	General Fund				21,000		21,000
34	FCSO Jail Administration Exterior Paint	General Fund				18,000		18,000
35	Fire Station #41 - Hammock - Interior & Exterior Paint	General Fund				20,000		20,000
36	Fire Station #92 - Airport - Interior & Exterior Paint	General Fund				17,000		17,000
37	Gvmnt Complex EOC Exterior Painting	General Fund				43,750		43,750
38	Gvmnt Complex GSB Exterior Painting	General Fund				160,000		160,000
39	Hammock Community Center Interior & Exterior Paint	General Fund				11,200		11,200
40	Haw Creek Community Center Interior & Exterior Paint	General Fund				10,000		10,000
41	Health Department Main Office Exterior Paint	General Fund				22,000		22,000
42	Palm Coast Library Exterior Paint	General Fund				40,000		40,000
43	Haw Creek Community Center Basketball Court Resurfacing	General Fund				68,000		68,000
44	Wadsworth Park Basketball Court Resurfacing	General Fund				75,000		75,000
45	Wadsworth Park Basketball Court Lighting Replacement	General Fund				65,000		65,000
46	FCSO Jail Administration Interior Paint	General Fund					18,000	18,000
47	Gvmnt Complex EOC Interior Paint	General Fund					43,750	43,750
48	Gvmnt Complex Justice Center Interior Paint	General Fund					260,000	260,000
49	Health Department Main Office Interior Paint	General Fund					22,000	22,000
50	Palm Coast Library Interior Paint	General Fund					40,000	40,000
51	Gvmnt Complex Energy Plant Epoxy Floors	General Fund					20,000	20,000
52	Recreation Area Baseball Concession Epoxy Floors	General Fund					13,000	13,000
53	Recreation Area Arena Restroom/Concession Epoxy Floors	General Fund					15,000	15,000
54	Fire Station #41 - Hammock - Epoxy Floors	General Fund					23,000	23,000

**Capital Improvement Program FY 2023-2027
Anticipated Maintenance & New Construction Projects**

Capital Preservation Projects - Fund 1187 (continued)								Project
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
55	Recreation Area Arena Install Gutters	General Fund					13,000	13,000
56	Fire Station #51 - Espanola - Epoxy Bay Floors	General Fund					10,000	10,000
57	Fire Station #81 - Rima Ridge - Upgrade Existing Kitchen	General Fund					10,000	10,000
58	Fire Station #92 - Airport - Epoxy Bay Floors	General Fund					11,000	11,000
59	Gvmnt Complex Fleet South Parking Area Drainage Imprvmts	General Fund					16,000	16,000
60	Fire Flight Renovate Hangar Offices	General Fund					300,000	300,000
61	Princess Place Island House Bridge Renovation	General Fund					45,000	45,000
62	Princess Pl. Covered Bridge Shoreline Stabilization/Imprvmts	General Fund					100,000	100,000
	Subtotal		\$ 1,155,500	\$ 1,361,300	\$ 1,030,000	\$ 1,380,950	\$ 1,134,750	\$ 6,062,500

New Construction Projects - Fund 1316								Project
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
1	Westside Fire Station #51 with FCSO Substation	General Fund	400,000					400,000
2	Red Roof Inn Fuel Depot	General Fund			250,000			250,000
	Subtotal		\$ 400,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 650,000

Technology Projects - Fund 1316								Project
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
1	Jail - Replace Management and Camera System	General Fund	250,000					250,000
2	Library - Replace Book Security/Theft System	General Fund	25,000					25,000
3	County-wide - Camera and Access Control Upgrades	General Fund	35,000	35,000	35,000	35,000		140,000
4	County-wide - Replace Servers, Storage, and O/S	General Fund	134,500	465,000	465,000	180,000	500,000	1,744,500
5	County-wide - Replace Backup System	General Fund				125,000		125,000
6	Library - Migrate to New ILS	General Fund				85,000		85,000
7	EOC Ops Overhaul	General Fund				75,000		75,000
	Subtotal		\$ 444,500	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,444,500

**Capital Improvement Program FY 2023-2027
Anticipated Maintenance & New Construction Projects**

State Court Technology Projects								Project Total
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
1	Justice Center - Upgrade Switches	Court Innovations (1194)	30,000					30,000
	Subtotal		\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

Impact Fee Projects								Project Total
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
1	River to Sea Preserve - Construct New Restrooms	Impact Fees - Zone 1	125,000					125,000
2	Hidden Trails Park - Playground Exp./Add Sunshades	Impact Fees - Zone 4	125,000					125,000
3	Wadsworth - Pickleball Court with Lighting	Impact Fees - Zone 1	175,000					175,000
4	Graham Swamp - Disc Golf	Impact Fees - Zone 2	29,247					29,247
5	Moody Homestead Park - New Restrooms & Utility	Impact Fees - Zone 3		125,000				125,000
	Subtotal		\$ 454,247	\$ 125,000	\$ -	\$ -	\$ -	\$ 579,247

Beachfront Parks Projects								Project Total
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
1	New Restroom Construction	Beachfront Capital (1307)	150,000					150,000
2	Dune Walkover Repairs	Beachfront Maint (1308)	150,000					150,000
3	Maintain & Repair Pavilions	Beachfront Maint (1308)	75,000					75,000
	Subtotal		\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ 375,000

1/2 Cent Sales Tax								Project Total
Priority	Project Name/Description	Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
1	Fire Station #62/Administration - Land/Design	1/2 Cent (1311)	1,900,000					1,900,000
	Subtotal		\$ 1,900,000	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000

Total General Fund	\$ 9,157,000
Total Other Funds	\$ 2,884,247
Grand Total	\$ 12,041,247

**Capital Improvement Program FY 2023-2027
Unfunded Projects**

New Construction Projects - Fund 1316

Priority	Location/Facility	Project Name	Description	Budget Estimate	Funding Source
1	Fire Station #62/Administration	Construction	Construct New Station at US 1/Bunnell	9,000,000	General Fund
2	Fire Station #92	Construction	New Station at US 1 South	4,500,000	General Fund
3	FCSO Training/Gun Range	Construction	New Training/Gun Range for FCSO	5,700,000	General Fund
4	Fire Training Center	Construction	New Training Center for Fire Rescue	1,000,000	General Fund
5	Public Transportation	Construction	Stand Alone Public Transportation Facility	TBD	General Fund/Grant
6	Fire Station #71	Construction	Construct New Station at CR305/SR110	4,500,000	General Fund
7	Ag Museum	Construction	Connect Utilities	1,600,000	General Fund
8	Flagler County Recreation Area Mutli-Purpose Building	Construction	Construct new 80x200 (16K sq. ft.) Multipurpose Building	500,000	General Fund
9	Princess Place Restrooms	Construction	Construction of New Restrooms Outside of the Historic District & Demolition of Existing Facilities	150,000	Partial Impact Fees
10	Princess Place Restrooms	Construction	Construction of New Restrooms with Showers, Installation of Drainfield at 'The Hill'	160,000	Partial Impact Fees
11	Government Complex - EOC	Roof Hardening	EOC Roof Hardening	750,000	CDBG-MIT (CFHP)
12	Health Department	Expansion	Health Dept 8,000 sq ft Expansion	3,200,000	General Fund/Grant
13	Hammock FCSO Substation	Construction	FCSO Hammock Substation	1,230,000	General Fund
14	Land Management Building	Office Addition	Office Addition 600 sq. ft.	250,000	General Fund
15	SOE	Expansion	SOE Early Voting Expansion	TBD	General Fund
			SUBTOTAL	\$ 32,540,000	

**Capital Improvement Program FY 2023-2027
Unfunded Projects**

County Fuel Tax Transportation Projects - Fund 1112

Priority	Project Name/Description	Budget Estimate	Funding Source
1	Old Haw Creek Rd from CR 304 to SR 100 - Construction	7,788,650	FDOT / Gas Tax
2	CR 302 from Coconut Blvd to Forest Park - Design	302,750	FDOT / Gas Tax
3	Hargrove Road from Otis Stone Hunter to US 1	4,509,061	FDOT / Gas Tax
4	Pedestrian Multi-Use Bridge Over US 1 - Design	1,520,473	FDOT / Gas Tax
5	Westmayer Place (End of Road to SR A1A)	100,000	FDOT / Gas Tax
6	US 1 Trailhead for Lehigh Rail Trail - Design	230,000	FDOT / Gas Tax
7	CR 205 - Phase II (SR 100 to Private Dirt Road)	2,714,000	FDOT / Gas Tax
8	Jungle Hut Road Resurfacing	135,000	FDOT / Gas Tax
9	Old Kings Road South Multi-Use Trail From Flagler/Volusia County Line to SR 100 Flagler - Design	290,000	FDOT / Gas Tax
10	CR 304 Resurfacing Phase I (CR 305 to SR 11)	4,262,500	FDOT / Gas Tax
11	Old Kings Road South Multi-Use Trail From Flagler/Volusia County Line to SR 100 Flagler - Construction	2,795,415	FDOT / Gas Tax
12	Rima Ridge Resurfacing (Various Roads) - Construction	4,920,000	FDOT / Gas Tax
13	US 1 Trailhead for Lehigh Rail Trail - Construction	1,119,488	FDOT / Gas Tax
	SUBTOTAL	\$ 30,687,337	

Daytona North Service District - Fund 1104

Priority	Project Name/Description	Budget Estimate	Funding Source
1	Walnut Avenue from Water Oak to Forest Park Widening - Design	265,000	FDOT / Daytona North
2	Forest Park St and CR 35 Paving (CR 302 to SR 100) - Design	457,750	FDOT / Daytona North
	SUBTOTAL	\$ 722,750	

**Capital Improvement Program FY 2023-2027
Unfunded Projects**

Flagler Executive Airport - Fund 1401

Priority	Project Name/Description	Budget Estimate	Funding Source
1	Construction of Taxiway A	2,000,000	FAA/FDOT/Local
2	Construction of Apron Expansion	2,500,000	FAA / FDOT / Local
3	Construction of GA Terminal	7,000,000	FAA / FDOT / Local
4	Construction of Terminal Area Landside Improvements	1,500,000	FDOT / Local
5	Relocate Fuel Farm	1,000,000	FDOT / Local
6	Rehabilitate Seaplane Base	650,000	FDOT / Local
7	Environmental Assessment for Parallel Runway 11R/29L	350,000	FAA / FDOT / Local
8	Design of Parallel Runway 11R/29L	800,000	FAA / FDOT / Local
9	Construction of Parallel Runway 11R/29L	16,000,000	FAA / FDOT / Local
10	Airport Master Plan Update	1,000,000	FAA / FDOT / Local
	SUBTOTAL	\$ 32,800,000	

TOTAL	\$ 96,750,087
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**FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS
PUBLIC HEARING / AGENDA ITEM # 5**

SUBJECT: Adopt the FY 2022-23 Tentative Millage Rate and Tentative Fiscal Year 2022-23 Budget Detailed by Fund, Totaling \$223,974,516.

DATE OF MEETING: September 7, 2022

OVERVIEW/SUMMARY: The attached Schedule A lists all changes by fund that have been made to the tentative budget document submitted to the Board of County Commissioners on July 11, 2022. The items changed include items that have arisen since the submission of the FY 2022-23 Tentative Budget document.

In 1980, the Florida Legislature adopted what is known as the Truth-in-Millage Legislation also known as TRIM. The goal of the legislation is to ensure that taxpayers are advised of the public hearings at which the local taxing authorities' budgets and millage rates are considered and adopted. Each year, the Property Appraiser completes an assessment of the value of all property and certifies to each taxing authority the taxable value of the property within its jurisdiction. Each taxing authority then notifies the Property Appraiser of its proposed millage rate, its rolled back rate and the date, time and place of the public hearing to consider the proposed millage rate and the tentative budget. Once the Property Appraiser receives the information, he sends a notice that includes all the referenced information by first class mail to every taxpayer on the assessment role. The notice sent to taxpayers is called the TRIM notice. The TRIM notice lists what the taxes were for the prior year, what the taxes will be if the proposed budget changes are made, and what the taxes will be if no budget changes are made. This information is listed for each taxing authority. The notice also lists all voted levies for debt service. The purpose of the TRIM notice is to provide taxpayers with sufficient basic information to enable them to participate in the public hearing process.

FUNDING INFORMATION: Please see the attachment Schedule A.

DEPARTMENT CONTACT: E. John Brower, Financial Services Director (386) 313-4036

RECOMMENDATIONS: Pursuant to the provisions of Section 129.03(3)(a), Florida Statutes, request the Board adopt the Tentative Millage Rates, approve the attached Resolution incorporating all changes made to date to the fiscal year 2022-23 budget totaling an overall decrease of \$4,659,265 and adopt the Tentative Fiscal Year 2022-23 Budget that will now total \$223,974,516.

ATTACHMENTS:

1. Resolution to Adopt Tentative Millage Rates
2. Resolution to Adopt the Tentative Fiscal Year 2022-23 Budget in the Amount of \$223,974,516.
3. Schedule A

RESOLUTION 2022-___

A RESOLUTION TO ADOPT THE TENTATIVE MILLAGE RATES FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2023 PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes, requires that the Board of County Commissioners of Flagler County, Florida, adopt a resolution tentatively specifying the millage rates to be levied for taxing entities of which the Board of County Commissioners of Flagler County, Florida, is the taxing authority; and

WHEREAS, Section 200.065, Florida Statutes, requires said resolution to state the percent, if any, by which the millage rate to be levied exceeds the rolled back millage rate; and

WHEREAS, the Board of County Commissioners of Flagler County, Florida, has caused a Notice of Proposed Property Taxes (Florida Department of Revenue Form DR-474) to be mailed to each property owner in Flagler County, Florida advising, among other things, of the date, time and place when a public hearing would be held to consider the proposed taxes and budget; and

WHEREAS, the millage rates to be levied, together with the percentage increase of the proposed millage rates over the rolled back rate, as set forth below in Section 2 have been publicly read.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is hereby adopted under the provisions of Section 200.065, Florida Statutes.

SECTION 2. LEVY OF AD VALOREM TAXES AND PERCENTAGE INCREASES. The Board of County Commissioners of Flagler County, Florida, as taxing authority for the taxing entities in the table below, does hereby tentatively levy the millage rates specified, and does hereby state the percent, if any, by which the millage rate to be levied exceeds the rolled back millage rate, as follows:

[Table on Following Page]

Taxing Entity	Tentative Millage Rate	Rolled Back Millage Rate	Percentage Increase Over/(Under) the Rolled Back Rate
<u>Operating Millage:</u>			
General Fund	8.0297		N/A
Environmentally Sensitive Lands	0.1250		N/A
Total Operating Millage	8.1547	7.1679	13.77%
<u>Voted Debt Service Millages:</u>			
2016 Environmentally Sensitive Lands Bonds	0.1250		N/A
2015 General Obligation Bonds	0.1665		N/A
Total Millage	8.4462		

SECTION 3. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

[Signature Page to Follow.]

DONE, ORDERED, AND ADOPTED this 7th day of September 2022.

Board of County Commissioners
Flagler County, Florida

Joseph F. Mullins, Chair

Attest:

Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:

Al Hadeed

Albert J. Hadeed, County Attorney

RESOLUTION NO. 2022- _____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, RELATING TO ITS BUDGET FOR THE 2022-23 FISCAL YEAR; REVISING THE COUNTY BUDGET OFFICER'S ESTIMATE OF RECEIPTS AND OF BALANCES TO BE BROUGHT FORWARD; APPROVING A TENTATIVE COUNTY BUDGET IN THE AMOUNT OF \$223,974,516; ANNOUNCING A SECOND HEARING TO ADOPT THE FINAL MILLAGE RATE AND FINAL BUDGET; PROVIDING FOR PUBLICATION OF NOTICE OF SAID HEARING; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners began the FY 2022-23 Budget creation process in February 2022 by agreeing on the budget guidelines to be followed for the purpose of creating the Tentative Fiscal Year 2022-23 Budget; and

WHEREAS, the County Administrator, as the Flagler County Budget Officer, used those guidelines, held budget hearings in the Spring of 2022 to create the FY 23 Tentative Budget that was presented to the Board on July 11, 2022; and

WHEREAS, the Board of County Commissioners held discussions subsequent to receiving the Tentative Budget and provided changes to the document; and

WHEREAS, the County Administrator received those changes and recommended others to be implemented within the Tentative Budget as adjustments to the document originally submitted; and

WHEREAS, all of said changes are detailed in the attached Schedule A; and

WHEREAS, the Board of County Commissioners wishes to approve all of the changes detailed in Schedule A and desires by means of this Resolution to incorporate said changes into the Tentative Fiscal Year 2022-23 Budget as provided in the provisions of Section 129.03(3)(a), Florida Statutes.

WHEREAS, the Board as of this date adopted a resolution approving the proposed millage rates to fund the Tentative Budget;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Flagler County, Florida as follows:

SECTION I: Attached hereto and made a part hereof as Schedule A are revisions to the Tentative Budget of Flagler County for the fiscal year ending September 30, 2023, which said budget revisions are hereby approved, adopted and accepted in all material respects.

SECTION II: A second public hearing will be held to consider and adopt the final millage rates and final budget no later than 20 days from adoption of this resolution, and such hearing shall be publicly advertised in accordance with Section 200.065(3), Florida Statutes.

SECTION III: If any section, subsection, sentence, clause or provision of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION IV: This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 7th day of September 2022.

Board of County Commissioners
Flagler County, Florida

Attest:

Joseph F. Mullins, Chair

Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:

Al Hadeed

Albert J. Hadeed, County Attorney

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
General Fund (1001)				
Revenues				
Ad Valorem Taxes	96,683,153	0	96,683,153	
Other Taxes	213,297	0	213,297	
Licenses & Permits	30,000	0	30,000	
Intergovernmental Revenue	3,561,055	125,000	3,686,055	ILA with COFB for IT Services
Charges for Services	4,310,000	873,000	5,183,000	Transfer Expenditures Related to FCSO Vehicle Repairs & Reclass in COA
Fines & Forfeitures	40,500	0	40,500	
Miscellaneous Revenue	570,564	(247,000)	323,564	Reclassified in Chart of Accounts
Other Sources	0	197,098	197,098	Reclassified in Chart of Accounts
Excess Fees	1,247,098	(197,098)	1,050,000	Reclassified in Chart of Accounts
Cash Carry Forward	26,536,537	0	26,536,537	
Total Revenues	133,192,204	751,000	133,943,204	
Expenditures				
General Government*	24,513,410	155,647	24,669,057	Increase for Property Insurance and Other Contracted Services
Public Safety	18,424,504	1,212,970	19,637,474	Medicaid Provider Minimum Wage Increase, Temp FCSO Acct.
Physical Environment	401,190	0	401,190	
Transportation	3,693,726	0	3,693,726	
Debt Service	85,000	0	85,000	
Economic Environment	375,057	0	375,057	
Human Services	5,356,460	2,496	5,358,956	Medicaid Provider Minimum Wage Increase
Culture/Recreation	6,346,275	(1,329,098)	5,017,177	Temporary Account Used for Tentative for Internal FCSO Expenditures
Transfer to Constitutional Officers**	40,227,411	1,322,947	41,550,358	Transfer of Fleet and IT Services to FCSO
Court Related	391,373	(30,460)	360,913	Decrease in Monthly Juvenile Detention Costs
Interfund Transfers**	6,061,213	(428,000)	5,633,213	Expanded Hours for Clinic No Longer Necessary
Non-Operating	30,000	(30,000)	0	Reclassified in Chart of Accounts
Reserves	27,286,585	(125,502)	27,161,083	Increase for Property Insurance
Total Expenditures	133,192,204	751,000	133,943,204	

* Includes Tax Collector as they are a Fee Officer

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>County Transportation Trust (Fund 1102)</u>				
Revenues				
Other Taxes	1,038,636	0	1,038,636	
Intergovernmental Revenue	1,975,487	0	1,975,487	
Charges for Services	177,000	0	177,000	
Miscellaneous Revenue	5,000	0	5,000	
Cash Carry Forward	3,046,414	0	3,046,414	
Total Revenues	6,242,537	0	6,242,537	
Expenditures				
Transportation	4,202,144	0	4,202,144	
Reserves/Contingency	2,040,393	0	2,040,393	
Total Expenditures	6,242,537	0	6,242,537	
<u>E-911 Communications (Fund 1103)</u>				
Revenues				
Intergovernmental Revenue	545,000	0	545,000	
Charges for Services	300	0	300	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	324,148	0	324,148	
Total Revenues	870,448	0	870,448	
Expenditures				
Public Safety	823,084	0	823,084	
Reserves/Contingency	47,364	0	47,364	
Total Expenditures	870,448	0	870,448	
<u>Daytona North Service District (Fund 1104)</u>				
Revenues				
Licenses & Permits	260,000	0	260,000	
Miscellaneous Revenue	200	0	200	
Excess Fees	1,200	0	1,200	
Cash Carry Forward	262,377	0	262,377	
Total Revenues	523,777	0	523,777	
Expenditures				
General Government	34,450	0	34,450	
Transportation	226,950	0	226,950	
Reserves/Contingency	262,377	0	262,377	
Total Expenditures	523,777	0	523,777	
<u>Legal Aid Fund (Fund 1105)</u>				
Revenues				
Fines & Forfeitures	20,625	0	20,625	
Miscellaneous Revenue	25	0	25	
Interfund Transfers	24,424	0	24,424	
Total Revenues	45,074	0	45,074	
Expenditures				
Court Related	45,074	0	45,074	
Total Expenditures	45,074	0	45,074	

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Law Enforcement Trust (Fund 1106)</u>				
Revenues				
Fines & Forfeitures	31,000	0	31,000	
Miscellaneous Revenue	150	0	150	
Cash Carry Forward	50,766	0	50,766	
Total Revenues	81,916	0	81,916	
Expenditures				
Public Safety	81,916	0	81,916	
Total Expenditures	81,916	0	81,916	
<u>Law Library (Fund 1107)</u>				
Revenues				
Fines & Forfeitures	19,500	0	19,500	
Miscellaneous Revenue	20	0	20	
Total Revenues	19,520	0	19,520	
Expenditures				
Court Related	19,520	0	19,520	
Total Expenditures	19,520	0	19,520	
<u>Court Facilities (Fund 1108)</u>				
Revenues				
Fines & Forfeitures	171,600	0	171,600	
Miscellaneous Revenue	75	0	75	
Total Revenues	171,675	0	171,675	
Expenditures				
Court Related	112,400	0	112,400	
Reserves/Contingency	59,275	0	59,275	
Total Expenditures	171,675	0	171,675	

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Tourist Development Capital Projects (Fund 1109)</u>				
Revenues				
Other Taxes	800,000	0	800,000	
Miscellaneous Revenue	1,500	0	1,500	
Cash Carry Forward	3,720,279	(739,158)	2,981,121	Updated for Funding Provided to City of Palm Coast
Total Revenues	4,521,779	(739,158)	3,782,621	
Expenditures				
Culture/Recreation	52,470	0	52,470	
Reserves/Contingency	4,469,309	(739,158)	3,730,151	Updated for Funding Provided to City of Palm Coast
Total Expenditures	4,521,779	(739,158)	3,782,621	
<u>Tourist Development Promotions & Advertising (Fund 1110)</u>				
Revenues				
Other Taxes	2,400,000	0	2,400,000	
Miscellaneous Revenue	2,500	0	2,500	
Cash Carry Forward	2,667,357	0	2,667,357	
Total Revenues	5,069,857	0	5,069,857	
Expenditures				
Economic Environment	2,096,972	0	2,096,972	
Reserves	2,972,885	0	2,972,885	
Total Expenditures	5,069,857	0	5,069,857	
<u>Tourist Development Beach Restoration (Fund 1111)</u>				
Revenues				
Other Taxes	800,000	0	800,000	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	830,568	0	830,568	
Total Revenues	1,631,568	0	1,631,568	
Expenditures				
Physical Environment	24,000	0	24,000	
Interfund Transfers	704,330	0	704,330	
Reserves	903,238	0	903,238	
Total Expenditures	1,631,568	0	1,631,568	
<u>Constitutional Gas Tax (Fund 1112)</u>				
Revenues				
Miscellaneous Revenue	105,565	0	105,565	
Cash Carry Forward	104,250	0	104,250	
Total Revenues	209,815	0	209,815	
Expenditures				
Transportation	3,000	0	3,000	
Reserves/Contingency	206,815	0	206,815	
Total Expenditures	209,815	0	209,815	

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Environmentally Sensitive Lands (Fund 1117)</u>				
Revenues				
Miscellaneous Revenue	50	0	50	
Cash Carry Forward	134,497	0	134,497	
Total Revenues	134,547	0	134,547	
Expenditures				
Physical Environment	625	0	625	
Reserves	133,922	0	133,922	
Total Expenditures	134,547	0	134,547	
<u>Environmentally Sensitive Lands 2008 (Fund 1119)</u>				
Revenues				
Ad Valorem Taxes	1,505,087	0	1,505,087	
Miscellaneous Revenue	1,500	0	1,500	
Cash Carry Forward	5,370,085	0	5,370,085	
Total Revenues	6,876,672	0	6,876,672	
Expenditures				
Physical Environment	450	0	450	
Culture/Recreation	26,000	0	26,000	
Reserves	6,850,222	0	6,850,222	
Total Expenditures	6,876,672	0	6,876,672	
<u>Utility Regulatory Authority (Fund 1120)</u>				
Revenues				
Miscellaneous Revenue	50	0	50	
Cash Carry Forward	22,218	0	22,218	
Total Revenues	22,268	0	22,268	
Expenditures				
Reserves/Contingency	22,268	0	22,268	
Total Expenditures	22,268	0	22,268	
<u>North Malacompra Drainage Basin District (Fund 1127)</u>				
Revenues				
Miscellaneous Revenue	60	0	60	
Licenses and Permits	35,000	0	35,000	
Excess Fees	160	0	160	
Cash Carry Forward	205,393	0	205,393	
Total Revenues	240,613	0	240,613	
Expenditures				
Physical Environment	3,460	0	3,460	
Reserves/Contingency	237,153	0	237,153	
Total Expenditures	240,613	0	240,613	

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Grant Special Revenue (Fund 1128)</u>				
Revenues				
Intergovernmental Revenue	1,621,071	31,233	1,652,304	Medicaid Minimum Wage Increase Fire Rescue for SAFER
Interfund Transfer	22,483	0	22,483	
Total Revenues	1,643,554	31,233	1,674,787	
Expenditures				
Public Safety	1,418,773	31,233	1,450,006	Medicaid Minimum Wage Increase Fire Rescue for SAFER
Transportation	224,781	0	224,781	
Total Expenditures	1,643,554	31,233	1,674,787	
<u>Transportation Impact Fee East- Old (Fund 1130)</u>				
Revenues				
Miscellaneous Revenue	3,800	0	3,800	
Cash Carry Forward	2,350,532	0	2,350,532	
Total Revenues	2,354,332	0	2,354,332	
Expenditures				
Transportation	2,100	0	2,100	
Reserves/Contingency	2,352,232	0	2,352,232	
Total Expenditures	2,354,332	0	2,354,332	
<u>Transportation Impact Fee West (Fund 1131)</u>				
Revenues				
Miscellaneous Revenue	200	0	200	
Cash Carry Forward	98,592	0	98,592	
Total Revenues	98,792	0	98,792	
Expenditures				
Transportation	250	0	250	
Reserves/Contingency	98,542	0	98,542	
Total Expenditures	98,792	0	98,792	
<u>Parks Impact Fee Zone 1 (Fund 1132)</u>				
Revenues				
Licenses and Permits	90,000	0	90,000	
Miscellaneous Revenue	100	0	100	
Cash Carry Forward	261,604	0	261,604	
Total Revenues	351,704	0	351,704	
Expenditures				
Culture/Recreation	300,150	0	300,150	
Reserves/Contingency	51,554	0	51,554	
Total Expenditures	351,704	0	351,704	

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Parks Impact Fee Zone 2 (Fund 1133)</u>				
Revenues				
Miscellaneous Revenue	100	0	100	
Cash Carry Forward	29,222	0	29,222	
Total Revenues	29,322	0	29,322	
Expenditures				
Culture/Recreation	75	0	75	
Reserves/Contingency	29,247	0	29,247	
Total Expenditures	29,322	0	29,322	
<u>Parks Impact Fee Zone 3 (Fund 1134)</u>				
Revenues				
Licenses and Permits	17,000	0	17,000	
Miscellaneous Revenue	250	0	250	
Cash Carry Forward	154,804	0	154,804	
Total Revenues	172,054	0	172,054	
Expenditures				
Culture/Recreation	150	0	150	
Reserves/Contingency	171,904	0	171,904	
Total Expenditures	172,054	0	172,054	
<u>Parks Impact Fee Zone 4 (Fund 1135)</u>				
Revenues				
Licenses and Permits	25,000	0	25,000	
Miscellaneous Revenue	300	0	300	
Cash Carry Forward	102,143	0	102,143	
Total Revenues	127,443	0	127,443	
Expenditures				
Culture/Recreation	125,125	0	125,125	
Reserves/Contingency	2,318	0	2,318	
Total Expenditures	127,443	0	127,443	
<u>Transportation Impact Fees - East New (Fund 1137)</u>				
Revenues				
Miscellaneous Revenue	1,300	0	1,300	
Cash Carry Forward	851,168	0	851,168	
Total Revenues	852,468	0	852,468	
Expenditures				
Transportation	550	0	550	
Reserves/Contingency	851,918	0	851,918	
Total Expenditures	852,468	0	852,468	

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Economic Development (Fund 1141)</u>				
Revenues				
Miscellaneous Revenue	250	0	250	
Cash Carry Forward	169,606	0	169,606	
Total Revenues	169,856	0	169,856	
Expenditures				
Economic Environment	169,856	0	169,856	
Total Expenditures	169,856	0	169,856	
<u>SHIP Program (Fund 1143)</u>				
Revenues				
Intergovernmental Revenue	1,156,435	0	1,156,435	
Miscellaneous Revenue	77,500	0	77,500	
Cash Carry Forward	636,631	0	636,631	
Total Revenues	1,870,566	0	1,870,566	
Expenditures				
Economic Environment	1,870,566	0	1,870,566	
Total Expenditures	1,870,566	0	1,870,566	
<u>CDBG-Neighborhood Stabilization Program (Fund 1152)</u>				
Revenues				
Cash Carry Forward	50,518	0	50,518	
Total Revenues	50,518	0	50,518	
Expenditures				
Economic Environment	50,518	0	50,518	
Total Expenditures	50,518	0	50,518	
<u>Bimini Gardens MSTU (Fund 1175)</u>				
Revenues				
Licenses and Permits	5,400	0	5,400	
Miscellaneous Revenue	25	0	25	
Cash Carry Forward	48,822	0	48,822	
Total Revenues	54,247	0	54,247	
Expenditures				
General Government	325	0	325	
Transportation	53,922	0	53,922	
Total Expenditures	54,247	0	54,247	

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Espanola Special Assessment (Fund 1177)</u>				
Revenues				
Licenses and Permits	1,300	0	1,300	
Miscellaneous Revenue	20	0	20	
Excess Fees	6	0	6	
Cash Carry Forward	27,783	0	27,783	
Total Revenues	29,109	0	29,109	
Expenditures				
Human Services	29,109	0	29,109	
Total Expenditures	29,109	0	29,109	
<u>Rima Ridge Special Assessment (Fund 1178)</u>				
Revenues				
Licenses and Permits	2,400	0	2,400	
Miscellaneous Revenue	60	0	60	
Excess Fees	15	0	15	
Cash Carry Forward	40,316	0	40,316	
Total Revenues	42,791	0	42,791	
Expenditures				
Human Services	6,370	0	6,370	
Reserves/Contingency	36,421	0	36,421	
Total Expenditures	42,791	0	42,791	
<u>Municipal Services (Fund 1180)</u>				
Revenues				
Licenses & Permits	90,000	0	90,000	
Intergovernmental Revenue	60,000	0	60,000	
Charges for Services	485,500	0	485,500	
Miscellaneous Revenue	12,500	0	12,500	
Cash Carry Forward	1,040,214	0	1,040,214	
Total Revenues	1,688,214	0	1,688,214	
Expenditures				
General Government	834,741	0	834,741	
Public Safety	109,571	0	109,571	
Reserves/Contingency	743,902	0	743,902	
Total Expenditures	1,688,214	0	1,688,214	

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Building Department (Fund 1181)</u>				
Revenues				
Licenses & Permits	1,474,500	0	1,474,500	
Charges for Services	2,000	0	2,000	
Fines & Forfeitures	2,000	0	2,000	
Miscellaneous Revenue	2,300	0	2,300	
Cash Carry Forward	1,193,295	0	1,193,295	
Total Revenues	2,674,095	0	2,674,095	
Expenditures				
Public Safety	1,792,329	0	1,792,329	
Reserves/Contingency	881,766	0	881,766	
Total Expenditures	2,674,095	0	2,674,095	
<u>Public Safety Communication Network (Fund 1182)</u>				
Revenues				
Charges for Services	596,292	0	596,292	
Fines & Forfeitures	50,000	0	50,000	
Miscellaneous Revenue	5,500	0	5,500	
Interfund Transfers	2,000,000	0	2,000,000	
Cash Carry Forward	1,445,463	0	1,445,463	
Total Revenues	4,097,255	0	4,097,255	
Expenditures				
Public Safety	2,730,733	0	2,730,733	
Reserves/Contingency	1,366,522	0	1,366,522	
Total Expenditures	4,097,255	0	4,097,255	
<u>Capital Preservation (Fund 1187)</u>				
Revenues				
Interfund Transfers	1,155,500	0	1,155,500	
Total Revenues	1,155,500	0	1,155,500	
Expenditures				
General Government	1,155,500	0	1,155,500	
Total Expenditures	1,155,500	0	1,155,500	
<u>Domestic Violence (Fund 1192)</u>				
Revenues				
Fines & Forfeitures	10,500	0	10,500	
Miscellaneous Revenue	100	0	100	
Cash Carry Forward	40,135	0	40,135	
Total Revenues	50,735	0	50,735	
Expenditures				
Reserves	50,735	0	50,735	
Total Expenditures	50,735	0	50,735	

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Alcohol & Drug Abuse Trust Fund (Fund 1193)</u>				
Revenues				
Fines & Forfeitures	6,000	0	6,000	
Miscellaneous Revenue	50	0	50	
Cash Carry Forward	25,332	0	25,332	
Total Revenues	31,382	0	31,382	
Expenditures				
Reserves/Contingency	31,382	0	31,382	
Total Expenditures	31,382	0	31,382	
<u>Court Innovations /Technology (Fund 1194)</u>				
Revenues				
Fines & Forfeitures	475,000	0	475,000	
Miscellaneous Revenue	1,200	0	1,200	
Cash Carry Forward	412,431	0	412,431	
Total Revenues	888,631	0	888,631	
Expenditures				
Court Related	358,716	0	358,716	
Reserves/Contingency	529,915	0	529,915	
Total Expenditures	888,631	0	888,631	
<u>Juvenile Diversion (Fund 1195)</u>				
Revenues				
Fines & Forfeitures	18,600	0	18,600	
Miscellaneous Revenue	20	0	20	
Total Revenues	18,620	0	18,620	
Expenditures				
Court Related	50	0	50	
Interfund Transfers	18,570	0	18,570	
Total Expenditures	18,620	0	18,620	
<u>Crime Prevention Fund (Fund 1196)</u>				
Revenues				
Fines & Forfeitures	29,800	0	29,800	
Miscellaneous Revenue	110	0	110	
Cash Carry Forward	121,165	0	121,165	
Total Revenues	151,075	0	151,075	
Expenditures				
Public Safety	200	50,000	50,200	PSCC Grants to COB and Presbyterian Counseling Center
Reserves/Contingency	150,875	(50,000)	100,875	PSCC Grants to COB and Presbyterian Counseling Center
Total Expenditures	151,075	0	151,075	

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Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Court Innovations (Fund 1197)</u>				
Revenues				
Fines & Forfeitures	18,800	0	18,800	
Miscellaneous Revenue	75	0	75	
Interfund Transfers	152,323	0	152,323	
Total Revenues	171,198	0	171,198	
Expenditures				
Court Related	171,198	0	171,198	
Total Expenditures	171,198	0	171,198	
<u>Teen Court (Fund 1198)</u>				
Revenues				
Fines & Forfeitures	19,050	0	19,050	
Miscellaneous Revenue	50	0	50	
Interfund Transfers	46,645	0	46,645	
Cash Carry Forward	17,207	0	17,207	
Total Revenues	82,952	0	82,952	
Expenditures				
Court Related	82,952	0	82,952	
Total Expenditures	82,952	0	82,952	
<u>Judicial Center \$32,990,000 General Obligation Bonds, Series 2005 (Fund 1211)</u>				
Revenues				
Ad Valorem Taxes	2,004,775	0	2,004,775	
Miscellaneous Revenue	500	0	500	
Cash Carry Forward	1,093,609	0	1,093,609	
Total Revenues	3,098,884	0	3,098,884	
Expenditures				
Debt Service	1,795,065	0	1,795,065	
Reserves/Contingency	1,303,819	0	1,303,819	
Total Expenditures	3,098,884	0	3,098,884	
<u>Bond-Capital Improvement Referendum (Fund 1212)</u>				
Revenues				
Intergovernmental Revenue	3,514,803	0	3,514,803	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	4,007,086	0	4,007,086	
Total Revenues	7,522,889	0	7,522,889	
Expenditures				
Debt Service	3,489,055	0	3,489,055	
Reserves/Contingency	4,033,834	0	4,033,834	
Total Expenditures	7,522,889	0	7,522,889	

Schedule A

Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Bond-Taxable Spec Assessment Rev S18 (Fund 1213)</u>				
Revenues				
Licenses and Permits	98,835	0	98,835	
Total Revenues	98,835	0	98,835	
Expenditures				
Debt Service	86,870	0	86,870	
Reserves/Contingency	11,965	0	11,965	
Total Expenditures	98,835	0	98,835	
<u>Bond-Taxable Spec Assessment Rev S18B (Fund 1214)</u>				
Revenues				
Interfund Transfer	704,330	0	704,330	
Total Revenues	704,330	0	704,330	
Expenditures				
Debt Service	704,330	0	704,330	
Total Expenditures	704,330	0	704,330	
<u>Bond-Capital Improvement Rev S2020 (Fund 1215)</u>				
Revenues				
Interfund Transfers	1,405,908	0	1,405,908	
Cash Carry Forward	8,722	0	8,722	
Total Revenues	1,414,630	0	1,414,630	
Expenditures				
Debt Service	1,414,630	0	1,414,630	
Total Expenditures	1,414,630	0	1,414,630	
<u>Environmentally Sensitive Lands 2008 (Fund 1219)</u>				
Revenues				
Ad Valorem Taxes	1,505,087	0	1,505,087	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	1,262,197	0	1,262,197	
Total Revenues	2,768,284	0	2,768,284	
Expenditures				
Debt Service	1,171,710	0	1,171,710	
Reserves/Contingency	1,596,574	0	1,596,574	
Total Expenditures	2,768,284	0	2,768,284	
<u>Beachfront Parks Capital (Fund 1307)</u>				
Revenues				
Miscellaneous Revenue	1,200	0	1,200	
Cash Carry Forward	415,519	0	415,519	
Total Revenues	416,719	0	416,719	
Expenditures				
Culture/Recreation	150,700	0	150,700	
Reserves/Contingency	266,019	0	266,019	
Total Expenditures	416,719	0	416,719	

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Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Beachfront Park Maintenance (Fund 1308)</u>				
Revenues				
Miscellaneous Revenue	4,000	0	4,000	
Cash Carry Forward	778,491	0	778,491	
Total Revenues	782,491	0	782,491	
Expenditures				
Culture/Recreation	229,700	0	229,700	
Reserves/Contingency	552,791	0	552,791	
Total Expenditures	782,491	0	782,491	
<u>1/2 Center Discretionary Sales Tax (Fund 1311)</u>				
Revenues				
Other Taxes	3,750,000	0	3,750,000	
Miscellaneous Revenue	10,000	0	10,000	
Cash Carry Forward	1,360,884	0	1,360,884	
Total Revenues	5,120,884	0	5,120,884	
Expenditures				
General Government	5,600	0	5,600	
Public Safety	1,900,000	0	1,900,000	
Transfer to Constitutional Officers	3,000,000	0	3,000,000	
Reserves/Contingency	215,284	0	215,284	
Total Expenditures	5,120,884	0	5,120,884	
<u>CPF-New Sheriff Op Center (Fund 1315)</u>				
Revenues				
Cash Carry Forward	501,000	0	501,000	
Total Revenues	501,000	0	501,000	
Expenditures				
Public Safety	501,000	0	501,000	
Total Expenditures	501,000	0	501,000	
<u>General Capital Projects (Fund 1316)</u>				
Revenues				
Interfund Transfer	844,500	0	844,500	
Total Revenues	844,500	0	844,500	
Expenditures				
General Government	194,500	0	194,500	
Public Safety	250,000	0	250,000	
Culture/Recreation	400,000	0	400,000	
Total Expenditures	844,500	0	844,500	

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Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Marineland Acres Drainage Basin District (Fund 1318)</u>				
Revenues				
Licenses & Permits	121,000	0	121,000	
Cash Carry Forward	400,657	0	400,657	
Total Revenues	521,657	0	521,657	
Expenditures				
General Government	2,500	0	2,500	
Public Transportation	104,065	0	104,065	
Reserves	415,092	0	415,092	
Total Expenditures	521,657	0	521,657	
<u>2008 ESL Referendum (Fund 1319)</u>				
Revenues				
Miscellaneous Revenue	1,500	0	1,500	
Cash Carry Forward	739,852	0	739,852	
Total Revenues	741,352	0	741,352	
Expenditures				
Culture/Recreation	4,500	0	4,500	
Reserves	736,852	0	736,852	
Total Expenditures	741,352	0	741,352	
<u>CPF Beach Renourishment (Fund 1320)</u>				
Revenues				
Miscellaneous Revenue	20	0	20	
Cash Carry Forward	46,000	0	46,000	
Total Revenues	46,020	0	46,020	
Expenditures				
Physical Environment	46,020	0	46,020	
Total Expenditures	46,020	0	46,020	
<u>Airport (Fund 1401)</u>				
Revenues				
Licenses & Permits	1,500	0	1,500	
Charges for Services	2,909,453	0	2,909,453	
Miscellaneous Revenue	48,959	0	48,959	
Cash Carry Forward	1,408,041	0	1,408,041	
Total Revenues	4,367,953	0	4,367,953	
Expenses				
Transportation	3,010,584	33,000	3,043,584	Property Insurance Increase
Reserves/Contingency	1,357,369	(33,000)	1,324,369	Property Insurance Increase
Total Expenses	4,367,953	0	4,367,953	

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Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Sanitary Landfill (Fund 1402)</u>				
Revenues				
Charges for Services	1,000	0	1,000	
Cash Carry Forward	154,507	0	154,507	
Total Revenues	155,507	0	155,507	
Expenses				
Physical Environment	155,507	0	155,507	
Total Expenses	155,507	0	155,507	
<u>Residential Solid Waste Collection (Fund 1405)</u>				
Revenues				
Licenses and Permits	192,553	0	192,553	
Charges for Services	2,381,416	0	2,381,416	
Miscellaneous Revenue	5,000	0	5,000	
Excess Fees	8,000	0	8,000	
Cash Carry Forward	1,054,119	0	1,054,119	
Total Revenues	3,641,088	0	3,641,088	
Expenses				
Physical Environment	2,916,250	0	2,916,250	
Reserves/Contingency	724,838	0	724,838	
Total Expenses	3,641,088	0	3,641,088	
<u>Old Kings Road Landfill (Fund 1408)</u>				
Revenues				
Miscellaneous Revenue	750	0	750	
Cash Carry Forward	445,774	0	445,774	
Total Revenues	446,524	0	446,524	
Expenditures				
Physical Environment	87,043	0	87,043	
Reserves/Contingency	359,481	0	359,481	
Total Expenditures	446,524	0	446,524	
<u>Construction & Demolition Debris Landfill (Fund 1409)</u>				
Revenues				
Miscellaneous Revenue	1,200	0	1,200	
Cash Carry Forward	932,045	0	932,045	
Total Revenues	933,245	0	933,245	
Expenditures				
Physical Environment	77,093	0	77,093	
Reserves/Contingency	856,152	0	856,152	
Total Expenditures	933,245	0	933,245	

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Description	Tentative FY 22-23	Adjustments to Tentative	Adjusted Tentative FY 22-23	Description Of Changes
<u>Bunnell Landfill (Fund 1410)</u>				
Revenues				
Miscellaneous Revenue	400	0	400	
Cash Carry Forward	267,285	0	267,285	
Total Revenues	267,685	0	267,685	
Expenditures				
Reserves/Contingency	267,685	0	267,685	
Total Expenditures	267,685	0	267,685	
<u>Health Insurance Fund (Fund 1501)</u>				
Revenues				
Miscellaneous Revenue	12,572,670	(4,274,340)	8,298,330	FCSO no longer utilizing BOCC Insurance
Interfund Transfer	428,000	(428,000)	0	FCSO no longer utilizing BOCC Insurance
Cash Carry Forward	2,527,951	0	2,527,951	
Total Revenues	15,528,621	(4,702,340)	10,826,281	
Expenditures				
General Government	91,531	0	91,531	
Other Uses	12,219,500	(4,028,000)	8,191,500	FCSO no longer utilizing BOCC Insurance
Reserves/Contingency	3,217,590	(674,340)	2,543,250	FCSO no longer utilizing BOCC Insurance
Total Expenditures	15,528,621	(4,702,340)	10,826,281	
	Total Revenues	228,633,781	(4,659,265)	223,974,516
	Total Expenditures	228,633,781	(4,659,265)	223,974,516