

A scenic sunset over a body of water. The sky is filled with soft, golden light from the setting sun, reflecting on the calm water. In the distance, a person is kayaking on the water. The foreground is framed by dark, silhouetted branches and foliage.

# *Flagler County*

## **TENTATIVE BUDGET**

**FY 2023-2024**  
October 1, 2023 - September 30, 2024

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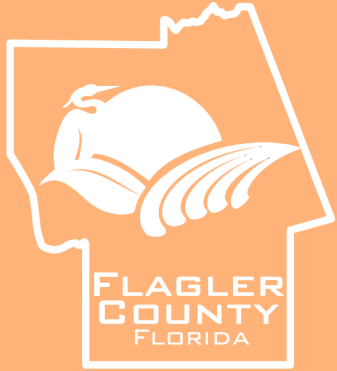
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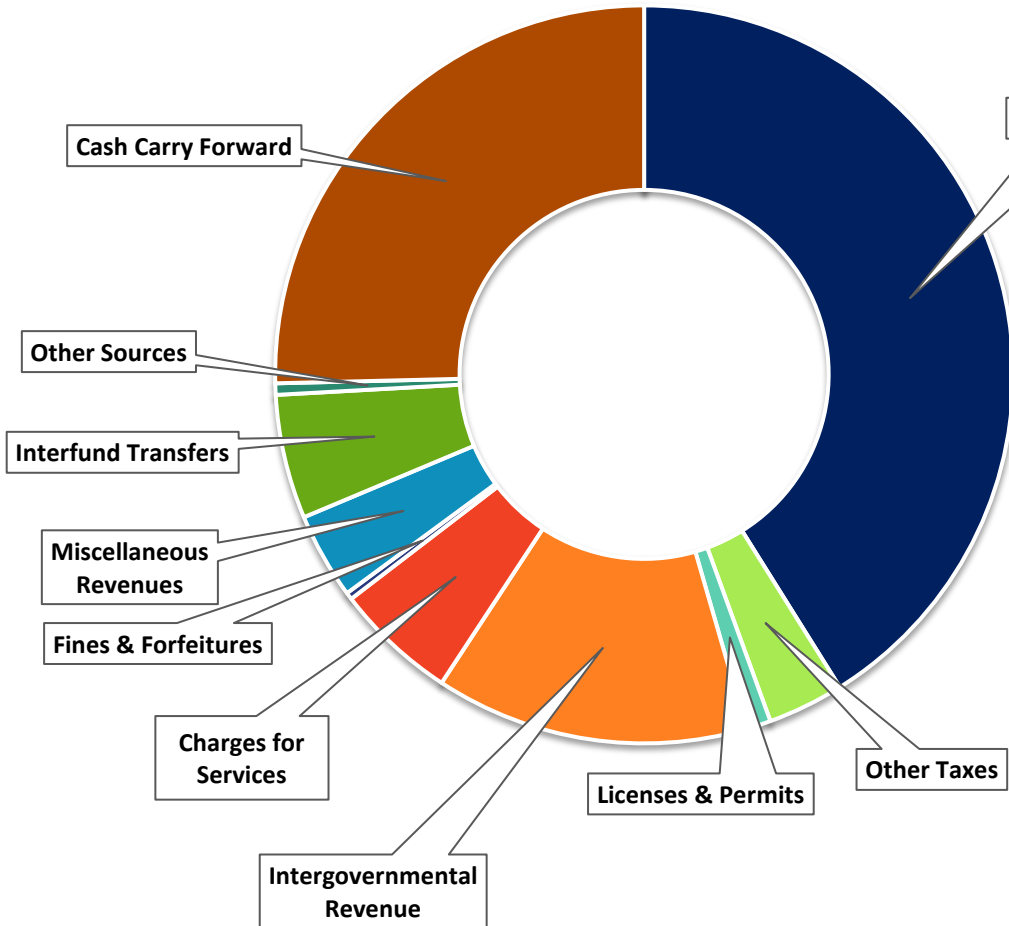


# **SECTION 1**

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# **SUMMARIES**

## Source of All Funds



| Revenues                  | Amount                | Percent        |
|---------------------------|-----------------------|----------------|
| Property Taxes*           | \$ 114,516,898        | 41.10%         |
| Other Taxes               | 9,307,134             | 3.34%          |
| Licenses & Permits        | 3,017,610             | 1.08%          |
| Intergovernmental Revenue | 38,233,724            | 13.72%         |
| Charges for Services      | 14,895,455            | 5.35%          |
| Fines & Forfeitures       | 858,000               | 0.31%          |
| Miscellaneous Revenues    | 10,513,230            | 3.77%          |
| Interfund Transfers       | 15,157,742            | 5.44%          |
| Other Sources             | 1,397,292             | 0.50%          |
| Cash Carry Forward        | 70,728,190            | 25.38%         |
| <b>Total Revenues</b>     | <b>\$ 278,625,275</b> | <b>100.00%</b> |

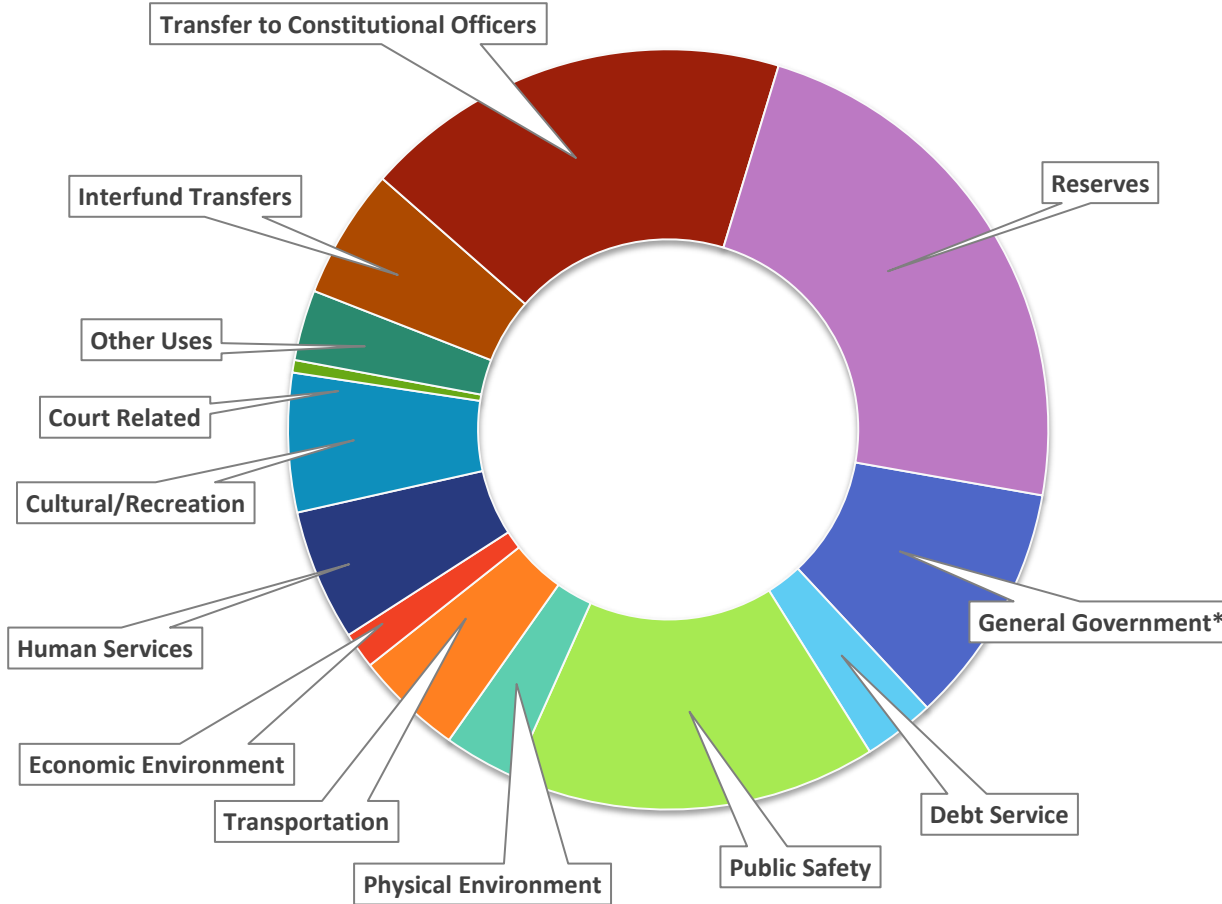
\*Property Taxes budgeted at 95%

Total tentative revenues for fiscal year 2023-24 are \$278,625,275 which is an increase of \$56,654,610 from the Adopted Fiscal Year 2022-23 budget. The pie chart above details the sources of funds included in the Tentative Fiscal Year 2023-24 budget.

Flagler County is providing a Cash Carry Forward balance of \$70,728,190. Although the amount is 31.11% of the sources of revenues, a large percentage is restricted in nature.

| Cash Carry Forward              |                      |                |
|---------------------------------|----------------------|----------------|
| General Fund                    | \$ 31,763,597        | 44.91%         |
| Special Revenues Funds          | 24,104,370           | 34.08%         |
| Debt Service Funds              | 8,230,600            | 11.64%         |
| Capital Project Funds           | 3,698,062            | 5.23%          |
| Enterprise Funds                | 2,116,149            | 2.99%          |
| Internal Service Funds          | 815,412              | 1.15%          |
| <b>Total Cash Carry Forward</b> | <b>\$ 70,728,190</b> | <b>100.00%</b> |

## Use of All Funds



| Expenditures                        | Amount                | Percent        |
|-------------------------------------|-----------------------|----------------|
| General Government*                 | \$ 28,667,132         | 10.29%         |
| Debt Service                        | 8,448,509             | 3.03%          |
| Public Safety                       | 43,423,860            | 15.59%         |
| Physical Environment                | 8,629,259             | 3.10%          |
| Transportation                      | 12,735,909            | 4.57%          |
| Economic Environment                | 4,325,238             | 1.55%          |
| Human Services                      | 15,565,087            | 5.59%          |
| Cultural/Recreation                 | 16,454,492            | 5.91%          |
| Court Related                       | 1,482,949             | 0.53%          |
| Other Uses                          | 8,375,658             | 3.01%          |
| Interfund Transfers                 | 15,412,340            | 5.53%          |
| Transfer to Constitutional Officers | 50,793,003            | 18.23%         |
| Reserves                            | 64,311,839            | 23.08%         |
| <b>Total Expenditures</b>           | <b>\$ 278,625,275</b> | <b>100.00%</b> |

\* Includes \$4,160,000 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 2023-2024 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           | \$ 23,631,625        | 36.75%         |
| Special Revenues Funds | 25,713,831           | 39.98%         |
| Debt Service Funds     | 9,133,389            | 14.20%         |
| Capital Project Funds  | 1,901,061            | 2.96%          |
| Enterprise Funds       | 2,196,621            | 3.42%          |
| Internal Service Funds | 1,735,312            | 2.70%          |
| <b>Total Reserves</b>  | <b>\$ 64,311,839</b> | <b>100.00%</b> |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                         | Actual<br>FY 20-21   | Actual<br>FY 21-22    | Adopted<br>FY 22-23   | Tentative<br>FY 23-24 |
|------------------|-------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| <b>Fund 1001</b> | <b>General Fund</b>                 |                      |                       |                       |                       |
|                  | <b>Revenues</b>                     |                      |                       |                       |                       |
|                  | Taxes                               | \$ 77,045,921        | \$ 83,146,243         | \$ 95,479,083         | \$ 108,957,519        |
|                  | Other Taxes                         | 5,355                | 2,713                 | 213,297               | 239,706               |
|                  | Licenses & Permits                  | 33,319               | 33,155                | 30,000                | 30,000                |
|                  | Intergovernmental Revenue           | 5,608,320            | 13,978,966            | 3,686,055             | 4,341,041             |
|                  | Charges for Services                | 4,631,007            | 5,397,759             | 5,183,000             | 5,243,550             |
|                  | Fines & Forfeitures                 | 91,456               | 40,683                | 40,500                | 36,500                |
|                  | Miscellaneous Revenue               | 1,336,564            | 1,274,111             | 323,564               | 719,636               |
|                  | Excess Fees                         | 1,531,908            | 1,924,195             | 1,050,000             | 1,350,937             |
|                  | Other Sources                       | 47,720               | 121,818               | 197,098               | 36,320                |
|                  | Cash Carry Forward                  | 0                    | 0                     | 26,536,537            | 31,763,597            |
|                  | <b>Total Revenues</b>               | <b>\$ 90,331,570</b> | <b>\$ 105,919,643</b> | <b>\$ 132,739,134</b> | <b>\$ 152,718,806</b> |
|                  | <b>Expenditures</b>                 |                      |                       |                       |                       |
|                  | General Government*                 | 18,470,407           | 20,307,081            | 24,408,197            | 26,155,996            |
|                  | Public Safety                       | 16,281,119           | 16,297,798            | 19,637,474            | 23,896,682            |
|                  | Physical Environment                | 264,728              | 350,254               | 398,190               | 466,598               |
|                  | Transportation                      | 3,200,114            | 2,962,694             | 3,543,252             | 3,859,145             |
|                  | Debt Service                        | 1,041,536            | 0                     | 85,000                | 85,000                |
|                  | Economic Environment                | 277,021              | 305,254               | 347,118               | 385,048               |
|                  | Human Services                      | 4,405,193            | 4,291,233             | 5,206,220             | 5,537,733             |
|                  | Culture/Recreation                  | 4,115,449            | 4,016,760             | 4,925,177             | 5,140,992             |
|                  | Transfer to Constitutional Officers | 33,521,422           | 35,710,900            | 42,250,358            | 47,793,003            |
|                  | Court Related                       | 339,248              | 356,768               | 359,913               | 377,272               |
|                  | Interfund Transfers                 | 2,812,422            | 13,330,706            | 5,035,730             | 15,389,712            |
|                  | Non-Operating                       | 0                    | 0                     | 0                     | 0                     |
|                  | Reserves                            | 0                    | 0                     | 26,542,505            | 23,631,625            |
|                  | <b>Total Expenditures</b>           | <b>\$ 84,728,659</b> | <b>\$ 97,929,448</b>  | <b>\$ 132,739,134</b> | <b>\$ 152,718,806</b> |

\* Includes Tax Collector as they are a Fee Officer



## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                  | Actual<br>FY 20-21  | Actual<br>FY 21-22  | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1102</b> | <b><u>County Transportation Trust</u></b>    |                     |                     |                     |                       |
|                  | <b>Revenues</b>                              |                     |                     |                     |                       |
|                  | Other Taxes                                  | 1,076,517           | 1,029,421           | 1,038,636           | 1,067,428             |
|                  | Intergovernmental Revenue                    | 1,877,805           | 1,966,695           | 1,975,487           | 2,004,672             |
|                  | Charges for Services                         | 556,823             | 53,362              | 177,000             | 865,000               |
|                  | Miscellaneous Revenue                        | 7,242               | 265,779             | 5,000               | 4,500                 |
|                  | Cash Carry Forward                           | 0                   | 0                   | 3,046,414           | 2,817,160             |
|                  | <b>Total Revenues</b>                        | <b>\$ 3,518,387</b> | <b>\$ 3,315,257</b> | <b>\$ 6,242,537</b> | <b>\$ 6,758,760</b>   |
|                  | <b>Expenditures</b>                          |                     |                     |                     |                       |
|                  | Transportation                               | 2,601,791           | 3,142,219           | 4,202,144           | 4,100,559             |
|                  | Interfund Transfer                           | 83,587              | 0                   | 0                   | 0                     |
|                  | Reserves                                     | 0                   | 0                   | 2,040,393           | 2,658,201             |
|                  | <b>Total Expenditures</b>                    | <b>\$ 2,685,378</b> | <b>\$ 3,142,219</b> | <b>\$ 6,242,537</b> | <b>\$ 6,758,760</b>   |
| <b>Fund 1103</b> | <b><u>Emergency Communications E-911</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>                              |                     |                     |                     |                       |
|                  | Intergovernmental Revenue                    | 638,530             | 737,736             | 545,000             | 637,837               |
|                  | Charges for Services                         | 200                 | 250                 | 300                 | 200                   |
|                  | Miscellaneous Revenue                        | 32,906              | (1,418)             | 1,000               | 1,500                 |
|                  | Cash Carry Forward                           | 0                   | 0                   | 324,148             | 271,246               |
|                  | <b>Total Revenues</b>                        | <b>\$ 671,636</b>   | <b>\$ 736,568</b>   | <b>\$ 870,448</b>   | <b>\$ 910,783</b>     |
|                  | <b>Expenditures</b>                          |                     |                     |                     |                       |
|                  | Public Safety                                | 605,649             | 710,848             | 823,084             | 910,783               |
|                  | Reserves                                     | 0                   | 0                   | 47,364              | 0                     |
|                  | <b>Total Expenditures</b>                    | <b>\$ 605,649</b>   | <b>\$ 710,848</b>   | <b>\$ 870,448</b>   | <b>\$ 910,783</b>     |
| <b>Fund 1104</b> | <b><u>Daytona North Service District</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>                              |                     |                     |                     |                       |
|                  | Licenses & Permits                           | 261,987             | 256,606             | 260,000             | 510,000               |
|                  | Miscellaneous Revenue                        | 895                 | 174                 | 200                 | 200                   |
|                  | Excess Fees                                  | 1,202               | 1,351               | 1,200               | 1,200                 |
|                  | Cash Carry Forward                           | 0                   | 0                   | 262,377             | 491,547               |
|                  | <b>Total Revenues</b>                        | <b>\$ 264,084</b>   | <b>\$ 258,130</b>   | <b>\$ 523,777</b>   | <b>\$ 1,002,947</b>   |
|                  | <b>Expenditures</b>                          |                     |                     |                     |                       |
|                  | General Government                           | 19,413              | 20,681              | 34,450              | 34,450                |
|                  | Transportation                               | 511,267             | 72,429              | 226,950             | 874,950               |
|                  | Reserves                                     | 0                   | 0                   | 262,377             | 93,547                |
|                  | <b>Total Expenditures</b>                    | <b>\$ 530,680</b>   | <b>\$ 93,110</b>    | <b>\$ 523,777</b>   | <b>\$ 1,002,947</b>   |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1105</b> | <b><u>Legal Aid Fund</u></b>        |                    |                    |                     |                       |
|                  | <b>Revenues</b>                     |                    |                    |                     |                       |
|                  | Fines & Forfeitures                 | 19,315             | 17,781             | 20,625              | 18,500                |
|                  | Miscellaneous Revenue               | 24                 | 19                 | 25                  | 25                    |
|                  | Interfund Transfers                 | 29,324             | 27,074             | 24,424              | 26,549                |
|                  | <b>Total Revenues</b>               | <b>\$ 48,663</b>   | <b>\$ 44,874</b>   | <b>\$ 45,074</b>    | <b>\$ 45,074</b>      |
|                  | <b>Expenditures</b>                 |                    |                    |                     |                       |
|                  | Interfund Transfer                  | 3,591              | 1,424              | 0                   | 0                     |
|                  | Court Related                       | 45,071             | 33,809             | 45,074              | 45,074                |
|                  | <b>Total Expenditures</b>           | <b>\$ 45,071</b>   | <b>\$ 33,809</b>   | <b>\$ 45,074</b>    | <b>\$ 45,074</b>      |
| <b>Fund 1106</b> | <b><u>Law Enforcement Trust</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                     |                    |                    |                     |                       |
|                  | Fines & Forfeitures                 | 60,207             | 87,123             | 31,000              | 60,000                |
|                  | Miscellaneous Revenue               | 42                 | 261                | 150                 | 200                   |
|                  | Cash Carry Forward                  | 0                  | 0                  | 50,766              | 36,367                |
|                  | <b>Total Revenues</b>               | <b>\$ 60,249</b>   | <b>\$ 87,384</b>   | <b>\$ 81,916</b>    | <b>\$ 96,567</b>      |
|                  | <b>Expenditures</b>                 |                    |                    |                     |                       |
|                  | Public Safety                       | 21,519             | 48,453             | 81,916              | 96,567                |
|                  | <b>Total Expenditures</b>           | <b>\$ 21,519</b>   | <b>\$ 48,453</b>   | <b>\$ 81,916</b>    | <b>\$ 96,567</b>      |
| <b>Fund 1107</b> | <b><u>Law Library</u></b>           |                    |                    |                     |                       |
|                  | <b>Revenues</b>                     |                    |                    |                     |                       |
|                  | Fines & Forfeitures                 | 19,367             | 17,812             | 19,500              | 18,000                |
|                  | Miscellaneous Revenue               | 16                 | 12                 | 20                  | 20                    |
|                  | <b>Total Revenues</b>               | <b>\$ 19,383</b>   | <b>\$ 17,824</b>   | <b>\$ 19,520</b>    | <b>\$ 18,020</b>      |
|                  | <b>Expenditures</b>                 |                    |                    |                     |                       |
|                  | Interfund Transfers                 | 4,709              | 161                | 0                   | 4,598                 |
|                  | Court Related                       | 14,740             | 16,247             | 19,520              | 13,422                |
|                  | <b>Total Expenditures</b>           | <b>\$ 19,449</b>   | <b>\$ 16,408</b>   | <b>\$ 19,520</b>    | <b>\$ 18,020</b>      |
| <b>Fund 1108</b> | <b><u>Court Facilities</u></b>      |                    |                    |                     |                       |
|                  | <b>Revenues</b>                     |                    |                    |                     |                       |
|                  | Fines & Forfeitures                 | 173,447            | 171,926            | 171,600             | 172,000               |
|                  | Miscellaneous Revenue               | 86                 | 924                | 75                  | 500                   |
|                  | Cash Carry Forward                  | 0                  | 0                  | 0                   | 192,465               |
|                  | <b>Total Revenues</b>               | <b>\$ 173,533</b>  | <b>\$ 172,851</b>  | <b>\$ 171,675</b>   | <b>\$ 364,965</b>     |
|                  | <b>Expenditures</b>                 |                    |                    |                     |                       |
|                  | General Government Services         | 0                  | 0                  | 0                   |                       |
|                  | Court Related                       | 134,636            | 106,544            | 112,400             | 190,607               |
|                  | Reserves                            | 0                  |                    | 59,275              | 174,358               |
|                  | <b>Total Expenditures</b>           | <b>\$ 134,636</b>  | <b>\$ 106,544</b>  | <b>\$ 171,675</b>   | <b>\$ 364,965</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description  | Actual<br>FY 20-21  | Actual<br>FY 21-22  | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1109</b> | <b><u>Tourist Development Capital Projects</u></b>             |                     |                     |                     |                       |
|                  | <b>Revenues</b>  |                     |                     |                     |                       |
|                  | Other Taxes  | 721,701             | 886,443             | 800,000             | 850,000               |
|                  | Miscellaneous Revenue  | 5,078               | (17,996)            | 1,500               | 15,000                |
|                  | Excess Fees  | 4,968               | 7,423               | 0                   | 0                     |
|                  | Cash Carry Forward   | 0                   | 0                   | 2,981,121           | 4,057,682             |
|                  | <b>Total Revenues</b>  | <b>\$ 731,747</b>   | <b>\$ 875,871</b>   | <b>\$ 3,782,621</b> | <b>\$ 4,922,682</b>   |
|                  | <b>Expenditures</b>  |                     |                     |                     |                       |
|                  | Culture/Recreation   | 112,800             | 87,225              | 52,470              | 30,500                |
|                  | Interfund Transfers  | 427,115             | 0                   | 0                   | 0                     |
|                  | Reserves   | 0                   | 0                   | 3,730,151           | 4,892,182             |
|                  | <b>Total Expenditures</b>                                      | <b>\$ 539,915</b>   | <b>\$ 87,225</b>    | <b>\$ 3,782,621</b> | <b>\$ 4,922,682</b>   |
| <b>Fund 1110</b> | <b><u>Tourist Development Promotions &amp; Advertising</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>  |                     |                     |                     |                       |
|                  | Other Taxes  | 2,165,103           | 2,659,329           | 2,400,000           | 2,550,000             |
|                  | Miscellaneous Revenue  | 20,976              | (12,774)            | 2,500               | 15,000                |
|                  | Excess Fees  | 14,903              | 22,270              | 0                   | 0                     |
|                  | Cash Carry Forward   | 0                   | 0                   | 2,667,357           | 1,220,007             |
|                  | <b>Total Revenues</b>  | <b>\$ 2,200,982</b> | <b>\$ 2,668,826</b> | <b>\$ 5,069,857</b> | <b>\$ 3,785,007</b>   |
|                  | <b>Expenditures</b>  |                     |                     |                     |                       |
|                  | Economic Environment   | 1,522,715           | 1,772,876           | 2,116,911           | 2,158,032             |
|                  | Reserves   | 0                   | 0                   | 2,952,946           | 1,626,975             |
|                  | <b>Total Expenditures</b>                                      | <b>\$ 1,522,715</b> | <b>\$ 1,772,876</b> | <b>\$ 5,069,857</b> | <b>\$ 3,785,007</b>   |
| <b>Fund 1111</b> | <b><u>Tourist Development Beach Restoration</u></b>            |                     |                     |                     |                       |
|                  | <b>Revenues</b>  |                     |                     |                     |                       |
|                  | Other Taxes  | 721,701             | 886,443             | 800,000             | 850,000               |
|                  | Intergovernmental Revenue                                      | 6,730               | 125,037             | 0                   | 0                     |
|                  | Miscellaneous Revenue  | 5,294               | (3,959)             | 1,000               | 3,000                 |
|                  | Excess Fees  | 4,968               | 7,423               | 0                   | 0                     |
|                  | Cash Carry Forward   | 0                   | 0                   | 830,568             | 809,067               |
|                  | <b>Total Revenues</b>  | <b>\$ 738,693</b>   | <b>\$ 1,014,945</b> | <b>\$ 1,631,568</b> | <b>\$ 1,662,067</b>   |
|                  | <b>Expenditures</b>  |                     |                     |                     |                       |
|                  | Physical Environment   | 281,115             | 587,455             | 24,000              | 385,000               |
|                  | Interfund Transfers  | 4,761,732           | 660,524             | 704,330             | 0                     |
|                  | Reserves   | 0                   | 0                   | 903,238             | 1,277,067             |
|                  | <b>Total Expenditures</b>                                      | <b>\$ 5,042,847</b> | <b>\$ 1,247,979</b> | <b>\$ 1,631,568</b> | <b>\$ 1,662,067</b>   |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description  | Actual<br>FY 20-21  | Actual<br>FY 21-22  | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1112</b> | <b><u>Constitutional Gas Tax</u></b>               |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                    |                     |                     |                     |                       |
|                  | Intergovernmental Revenue                          | 138,099             | 8,022,608           | 0                   | 0                     |
|                  | Miscellaneous Revenue                              | 8,005               | (8,999)             | 105,565             | 107,565               |
|                  | Cash Carry Forward                                 | 0                   | 0                   | 104,250             | 151,259               |
|                  | <b>Total Revenues</b>                              | <b>\$ 146,104</b>   | <b>\$ 8,013,610</b> | <b>\$ 209,815</b>   | <b>\$ 258,824</b>     |
|                  | <b>Expenditures</b>                                |                     |                     |                     |                       |
|                  | Transportation                                     | 1,871,271           | 9,388,548           | 3,000               | 3,000                 |
|                  | Reserves   | 0                   | 0                   | 206,815             | 255,824               |
|                  | <b>Total Expenditures</b>                          | <b>\$ 1,871,271</b> | <b>\$ 9,388,548</b> | <b>\$ 209,815</b>   | <b>\$ 258,824</b>     |
| <b>Fund 1115</b> | <b><u>IT Replacement Fund</u></b>                  |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                    |                     |                     |                     |                       |
|                  | Interfund Transfer                                 | 0                   | 0                   | 0                   | 335,556               |
|                  | <b>Total Revenues</b>                              | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 335,556</b>     |
|                  | <b>Expenditures</b>                                |                     |                     |                     |                       |
|                  | General Government                                 | 0                   | 0                   | 0                   | 335,556               |
|                  | <b>Total Expenditures</b>                          | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 335,556</b>     |
| <b>Fund 1117</b> | <b><u>Environmentally Sensitive Lands</u></b>      |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                    |                     |                     |                     |                       |
|                  | Miscellaneous Revenue                              | 225                 | (605)               | 50                  | 100                   |
|                  | Cash Carry Forward                                 | 0                   | 0                   | 134,497             | 64,164                |
|                  | <b>Total Revenues</b>                              | <b>\$ 225</b>       | <b>\$ (605)</b>     | <b>\$ 134,547</b>   | <b>\$ 64,264</b>      |
|                  | <b>Expenditures</b>                                |                     |                     |                     |                       |
|                  | Physical Environment                               | 583                 | 3,099               | 625                 | 25,625                |
|                  | Reserves   | 0                   | 0                   | 133,922             | 38,639                |
|                  | <b>Total Expenditures</b>                          | <b>\$ 583</b>       | <b>\$ 3,099</b>     | <b>\$ 134,547</b>   | <b>\$ 64,264</b>      |
| <b>Fund 1119</b> | <b><u>Environmentally Sensitive Lands 2008</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                    |                     |                     |                     |                       |
|                  | Ad Valorem Taxes                                   | 1,184,823           | 1,294,089           | 1,505,087           | 1,717,554             |
|                  | Miscellaneous Revenue                              | 6,388               | (25,194)            | 1,500               | 2,000                 |
|                  | Cash Carry Forward                                 | 0                   | 0                   | 5,370,085           | 6,420,930             |
|                  | <b>Total Revenues</b>                              | <b>\$ 1,191,211</b> | <b>\$ 1,268,895</b> | <b>\$ 6,876,672</b> | <b>\$ 8,140,484</b>   |
|                  | <b>Expenditures</b>                                |                     |                     |                     |                       |
|                  | Physical Environment                               | 1,564               | 9,563               | 26,450              | 39,000                |
|                  | Reserves   | 0                   | 0                   | 6,850,222           | 8,101,484             |
|                  | <b>Total Expenditures</b>                          | <b>\$ 1,564</b>     | <b>\$ 9,563</b>     | <b>\$ 6,876,672</b> | <b>\$ 8,140,484</b>   |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1120</b> | <b><u>Utility Regulatory Authority</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                            |                    |                    |                     |                       |
|                  | Miscellaneous Revenue                      | 54                 | 58                 | 50                  | 50                    |
|                  | Cash Carry Forward                         | 0                  | 0                  | 22,218              | 22,286                |
|                  | <b>Total Revenues</b>                      | <b>\$ 54</b>       | <b>\$ 58</b>       | <b>\$ 22,268</b>    | <b>\$ 22,336</b>      |
|                  | <b>Expenditures</b>                        |                    |                    |                     |                       |
|                  | Reserves                                   | 0                  | 0                  | 22,268              | 22,336                |
|                  | <b>Total Expenditures</b>                  | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 22,268</b>    | <b>\$ 22,336</b>      |
| <b>Fund 1121</b> | <b><u>Imapc Fee - Park D1</u></b>          |                    |                    |                     |                       |
|                  | <b>Revenues</b>                            |                    |                    |                     |                       |
|                  | Intergovernmental Revenue                  | 0                  | 23,885             | 0                   | 30,000                |
|                  | Miscellaneous Revenue                      | 0                  | 19                 | 0                   | 30                    |
|                  | Cash Carry Forward                         | 0                  | 0                  | 0                   | 53,880                |
|                  | <b>Total Revenues</b>                      | <b>\$ 0</b>        | <b>\$ 23,905</b>   | <b>\$ 0</b>         | <b>\$ 83,910</b>      |
|                  | <b>Expenditures</b>                        |                    |                    |                     |                       |
|                  | Culture/Recreation                         | 0                  | 0                  | 0                   | 100                   |
|                  | Reserves                                   | 0                  | 0                  | 0                   | 83,810                |
|                  | <b>Total Expenditures</b>                  | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 83,910</b>      |
| <b>Fund 1122</b> | <b><u>Imapc Fee - Park D2</u></b>          |                    |                    |                     |                       |
|                  | <b>Revenues</b>                            |                    |                    |                     |                       |
|                  | Intergovernmental Revenue                  | 0                  | 3,814              | 0                   | 5,500                 |
|                  | Miscellaneous Revenue                      | 0                  | 3                  | 0                   | 10                    |
|                  | Cash Carry Forward                         | 0                  | 0                  | 0                   | 9,277                 |
|                  | <b>Total Revenues</b>                      | <b>\$ 0</b>        | <b>\$ 3,817</b>    | <b>\$ 0</b>         | <b>\$ 14,787</b>      |
|                  | <b>Expenditures</b>                        |                    |                    |                     |                       |
|                  | Culture/Recreation                         | 0                  | 0                  | 0                   | 100                   |
|                  | Reserves                                   | 0                  | 0                  | 0                   | 14,687                |
|                  | <b>Total Expenditures</b>                  | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 14,787</b>      |
| <b>Fund 1123</b> | <b><u>Imapc Fee - Park D3</u></b>          |                    |                    |                     |                       |
|                  | <b>Revenues</b>                            |                    |                    |                     |                       |
|                  | Intergovernmental Revenue                  | 0                  | 19,167             | 0                   | 15,000                |
|                  | Miscellaneous Revenue                      | 0                  | 21                 | 0                   | 30                    |
|                  | Cash Carry Forward                         | 0                  | 0                  | 0                   | 34,163                |
|                  | <b>Total Revenues</b>                      | <b>\$ 0</b>        | <b>\$ 19,188</b>   | <b>\$ 0</b>         | <b>\$ 49,193</b>      |
|                  | <b>Expenditures</b>                        |                    |                    |                     |                       |
|                  | Culture/Recreation                         | 0                  | 0                  | 0                   | 100                   |
|                  | Reserves                                   | 0                  | 0                  | 0                   | 49,093                |
|                  | <b>Total Expenditures</b>                  | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 49,193</b>      |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description  | Actual<br>FY 20-21 | Actual<br>FY 21-22  | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|--------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1124</b> | <b><u>Imapc Fee - Park D4</u></b>                      |                    |                     |                     |                       |
|                  | <b>Revenues</b>  |                    |                     |                     |                       |
|                  | Intergovernmental Revenue                              | 0                  | 19,685              | 0                   | 25,000                |
|                  | Miscellaneous Revenue                                  | 0                  | 14                  | 0                   | 30                    |
|                  | Cash Carry Forward                                     | 0                  | 0                   | 0                   | 42,675                |
|                  | <b>Total Revenues</b>                                  | <b>\$ 0</b>        | <b>\$ 19,700</b>    | <b>\$ 0</b>         | <b>\$ 67,705</b>      |
|                  | <b>Expenditures</b>                                    |                    |                     |                     |                       |
|                  | Culture/Recreation                                     | 0                  | 0                   | 0                   | 59,581                |
|                  | Reserves   | 0                  | 0                   | 0                   | 8,124                 |
|                  | <b>Total Expenditures</b>                              | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 67,705</b>      |
| <b>Fund 1127</b> | <b><u>North Malacompra Drainage Basin District</u></b> |                    |                     |                     |                       |
|                  | <b>Revenues</b>  |                    |                     |                     |                       |
|                  | Licenses and Permits                                   | 35,100             | 35,023              | 35,000              | 33,500                |
|                  | Miscellaneous Revenue                                  | 847                | (776)               | 60                  | 800                   |
|                  | Excess Fees  | 161                | 184                 | 160                 | 185                   |
|                  | Cash Carry Forward                                     | 0                  | 0                   | 205,393             | 237,692               |
|                  | <b>Total Revenues</b>                                  | <b>\$ 36,108</b>   | <b>\$ 34,432</b>    | <b>\$ 240,613</b>   | <b>\$ 272,177</b>     |
|                  | <b>Expenditures</b>                                    |                    |                     |                     |                       |
|                  | Physical Environment                                   | 3,187              | 3,189               | 3,460               | 3,460                 |
|                  | Reserves   | 0                  | 0                   | 237,153             | 268,717               |
|                  | <b>Total Expenditures</b>                              | <b>\$ 3,187</b>    | <b>\$ 3,189</b>     | <b>\$ 240,613</b>   | <b>\$ 272,177</b>     |
| <b>Fund 1128</b> | <b><u>Grant Special Revenue</u></b>                    |                    |                     |                     |                       |
|                  | <b>Revenues</b>  |                    |                     |                     |                       |
|                  | Intergovernmental Revenue                              | 323,979            | 1,403,240           | 1,450,006           | 1,506,007             |
|                  | Miscellaneous Revenue                                  | 28                 | 620                 | 0                   | 0                     |
|                  | Interfund Transfer                                     | 16,042             | 100,846             | 0                   | 49,500                |
|                  | <b>Total Revenues</b>                                  | <b>\$ 340,049</b>  | <b>\$ 1,504,706</b> | <b>\$ 1,450,006</b> | <b>\$ 1,555,507</b>   |
|                  | <b>Expenditures</b>                                    |                    |                     |                     |                       |
|                  | Public Safety  | 337,306            | 1,077,477           | 1,450,006           | 1,060,507             |
|                  | Transportation   | 0                  | 0                   | 0                   | 495,000               |
|                  | Human Services   | 0                  | 331,362             | 0                   | 0                     |
|                  | Culture/Recreation                                     | 11,848             | 14,166              | 0                   | 0                     |
|                  | <b>Total Expenditures</b>                              | <b>\$ 349,154</b>  | <b>\$ 1,423,006</b> | <b>\$ 1,450,006</b> | <b>\$ 1,555,507</b>   |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description  | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1130</b> | <b><u>Transportation Impact Fee East - Old</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                                    |                    |                    |                     |                       |
|                  | Miscellaneous Revenue                              | 4,004              | (11,268)           | 3,800               | 6,000                 |
|                  | Cash Carry Forward                                 | 0                  | 0                  | 2,350,532           | 3,519                 |
|                  | <b>Total Revenues</b>                              | <b>\$ 4,004</b>    | <b>\$ (11,268)</b> | <b>\$ 2,354,332</b> | <b>\$ 9,519</b>       |
|                  | <b>Expenditures</b>                                |                    |                    |                     |                       |
|                  | Transportation                                     | 99,098             | 22,402             | 2,100               | 2,100                 |
|                  | Reserves   | 0                  | 0                  | 2,352,232           | 7,419                 |
|                  | <b>Total Expenditures</b>                          | <b>\$ 99,098</b>   | <b>\$ 22,402</b>   | <b>\$ 2,354,332</b> | <b>\$ 9,519</b>       |
| <b>Fund 1131</b> | <b><u>Transportation Impact Fee West</u></b>       |                    |                    |                     |                       |
|                  | <b>Revenues</b>                                    |                    |                    |                     |                       |
|                  | Miscellaneous Revenue                              | 232                | (651)              | 200                 | 200                   |
|                  | Cash Carry Forward                                 | 0                  | 0                  | 98,592              | 99,236                |
|                  | <b>Total Revenues</b>                              | <b>\$ 232</b>      | <b>\$ (651)</b>    | <b>\$ 98,792</b>    | <b>\$ 99,436</b>      |
|                  | <b>Expenditures</b>                                |                    |                    |                     |                       |
|                  | Transportation                                     | 58                 | 80                 | 250                 | 250                   |
|                  | Reserves   | 0                  | 0                  | 98,542              | 99,186                |
|                  | <b>Total Expenditures</b>                          | <b>\$ 58</b>       | <b>\$ 80</b>       | <b>\$ 98,792</b>    | <b>\$ 99,436</b>      |
| <b>Fund 1132</b> | <b><u>Parks Impact Fee Zone 1</u></b>              |                    |                    |                     |                       |
|                  | <b>Revenues</b>                                    |                    |                    |                     |                       |
|                  | Licenses & Permits                                 | 115,664            | 144,097            | 90,000              | 0                     |
|                  | Miscellaneous Revenue                              | 0                  | (1,523)            | 100                 | 100                   |
|                  | Cash Carry Forward                                 | 0                  | 0                  | 261,604             | 205,811               |
|                  | <b>Total Revenues</b>                              | <b>\$ 115,664</b>  | <b>\$ 142,574</b>  | <b>\$ 351,704</b>   | <b>\$ 205,911</b>     |
|                  | <b>Expenditures</b>                                |                    |                    |                     |                       |
|                  | Culture/Recreation                                 | 19,471             | 55,900             | 300,150             | 150                   |
|                  | Reserves   | 0                  | 0                  | 51,554              | 205,761               |
|                  | <b>Total Expenditures</b>                          | <b>\$ 19,471</b>   | <b>\$ 55,900</b>   | <b>\$ 351,704</b>   | <b>\$ 205,911</b>     |
| <b>Fund 1133</b> | <b><u>Parks Impact Fee Zone 2</u></b>              |                    |                    |                     |                       |
|                  | <b>Revenues</b>                                    |                    |                    |                     |                       |
|                  | Licenses & Permits                                 | 0                  | 7,676              | 0                   | 0                     |
|                  | Miscellaneous Revenue                              | 50                 | 7,570              | 100                 | 100                   |
|                  | Cash Carry Forward                                 | 0                  | 0                  | 29,222              | 7,704                 |
|                  | <b>Total Revenues</b>                              | <b>\$ 50</b>       | <b>\$ 15,246</b>   | <b>\$ 29,322</b>    | <b>\$ 7,804</b>       |
|                  | <b>Expenditures</b>                                |                    |                    |                     |                       |
|                  | Culture/Recreation                                 | 39                 | 48                 | 75                  | 75                    |
|                  | Reserves   | 0                  | 0                  | 29,247              | 7,729                 |
|                  | <b>Total Expenditures</b>                          | <b>\$ 39</b>       | <b>\$ 48</b>       | <b>\$ 29,322</b>    | <b>\$ 7,804</b>       |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description  | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1134</b> | <b><u>Parks Impact Fee Zone 3</u></b>              |                    |                    |                     |                       |
|                  | <b>Revenues</b>                                    |                    |                    |                     |                       |
|                  | Licenses & Permits                                 | 15,091             | 23,445             | 17,000              | 0                     |
|                  | Miscellaneous Revenue                              | 0                  | (651)              | 250                 | 250                   |
|                  | Cash Carry Forward                                 | 0                  | 0                  | 154,804             | 179,046               |
|                  | <b>Total Revenues</b>                              | <b>\$ 15,091</b>   | <b>\$ 22,794</b>   | <b>\$ 172,054</b>   | <b>\$ 179,296</b>     |
|                  | <b>Expenditures</b>                                |                    |                    |                     |                       |
|                  | Culture/Recreation                                 | 61                 | 77                 | 150                 | 150                   |
|                  | Reserves   | 0                  | 0                  | 171,904             | 179,146               |
|                  | <b>Total Expenditures</b>                          | <b>\$ 61</b>       | <b>\$ 77</b>       | <b>\$ 172,054</b>   | <b>\$ 179,296</b>     |
| <b>Fund 1135</b> | <b><u>Parks Impact Fee Zone 4</u></b>              |                    |                    |                     |                       |
|                  | <b>Revenues</b>                                    |                    |                    |                     |                       |
|                  | Licenses & Permits                                 | 31,583             | 24,809             | 25,000              | 0                     |
|                  | Miscellaneous Revenue                              | 0                  | (366)              | 300                 | 300                   |
|                  | Cash Carry Forward                                 | 0                  | 0                  | 102,143             | 344                   |
|                  | <b>Total Revenues</b>                              | <b>\$ 31,583</b>   | <b>\$ 24,443</b>   | <b>\$ 127,443</b>   | <b>\$ 644</b>         |
|                  | <b>Expenditures</b>                                |                    |                    |                     |                       |
|                  | Culture/Recreation                                 | 51                 | 56                 | 125,125             | 644                   |
|                  | Reserves   | 0                  | 0                  | 2,318               | 0                     |
|                  | <b>Total Expenditures</b>                          | <b>\$ 51</b>       | <b>\$ 56</b>       | <b>\$ 127,443</b>   | <b>\$ 644</b>         |
| <b>Fund 1137</b> | <b><u>Transportation Impact Fee East - New</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                                    |                    |                    |                     |                       |
|                  | Miscellaneous Revenue                              | 1,394              | (4,135)            | 1,300               | 1,400                 |
|                  | Cash Carry Forward                                 | 0                  | 0                  | 851,168             | 78,111                |
|                  | <b>Total Revenues</b>                              | <b>\$ 1,394</b>    | <b>\$ (4,135)</b>  | <b>\$ 852,468</b>   | <b>\$ 79,511</b>      |
|                  | <b>Expenditures</b>                                |                    |                    |                     |                       |
|                  | Transportation                                     | 238                | 288                | 550                 | 500                   |
|                  | Reserves   | 0                  | 0                  | 851,918             | 79,011                |
|                  | <b>Total Expenditures</b>                          | <b>\$ 238</b>      | <b>\$ 288</b>      | <b>\$ 852,468</b>   | <b>\$ 79,511</b>      |
| <b>Fund 1141</b> | <b><u>Economic Development</u></b>                 |                    |                    |                     |                       |
|                  | <b>Revenues</b>                                    |                    |                    |                     |                       |
|                  | Miscellaneous Revenue                              | 319                | 474                | 250                 | 1,000                 |
|                  | Cash Carry Forward                                 | 0                  | 0                  | 169,606             | 150,825               |
|                  | <b>Total Revenues</b>                              | <b>\$ 319</b>      | <b>\$ 474</b>      | <b>\$ 169,856</b>   | <b>\$ 151,825</b>     |
|                  | <b>Expenditures</b>                                |                    |                    |                     |                       |
|                  | Economic Environment                               | 12,806             | 12,796             | 169,856             | 151,825               |
|                  | <b>Total Expenditures</b>                          | <b>\$ 12,806</b>   | <b>\$ 12,796</b>   | <b>\$ 169,856</b>   | <b>\$ 151,825</b>     |



## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description  | Actual<br>FY 20-21  | Actual<br>FY 21-22  | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1143</b> | <b><u>State Housing Initiatives Partnership Program (SHIP)</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>  |                     |                     |                     |                       |
|                  | Intergovernmental Revenue  | 719,373             | 1,185,846           | 1,156,435           | 1,438,115             |
|                  | Miscellaneous Revenue  | 220,962             | 120,421             | 77,500              | 99,700                |
|                  | Interfund Transfer   | 68,232              | 0                   | 0                   | 0                     |
|                  | Cash Carry Forward   | 0                   | 0                   | 636,631             | 0                     |
|                  | <b>Total Revenues</b>  | <b>\$ 1,008,567</b> | <b>\$ 1,306,267</b> | <b>\$ 1,870,566</b> | <b>\$ 1,537,815</b>   |
|                  | <b>Expenditures</b>  |                     |                     |                     |                       |
|                  | Economic Environment   | 759,917             | 472,672             | 1,870,566           | 1,537,815             |
|                  | <b>Total Expenditures</b>  | <b>\$ 759,917</b>   | <b>\$ 472,672</b>   | <b>\$ 1,870,566</b> | <b>\$ 1,537,815</b>   |
| <b>Fund 1152</b> | <b><u>CDBG-Neighborhood Stabilization Program</u></b>              |                     |                     |                     |                       |
|                  | <b>Revenues</b>  |                     |                     |                     |                       |
|                  | Miscellaneous Revenue  | 29,550              | 0                   | 0                   |                       |
|                  | Cash Carry Forward   | 0                   | 0                   | 50,518              | 50,518                |
|                  | <b>Total Revenues</b>  | <b>\$ 29,550</b>    | <b>\$ 0</b>         | <b>\$ 50,518</b>    | <b>\$ 50,518</b>      |
|                  | <b>Expenditures</b>  |                     |                     |                     |                       |
|                  | Economic Environment   | 0                   | 0                   | 50,518              | 50,518                |
|                  | <b>Total Expenditures</b>  | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 50,518</b>    | <b>\$ 50,518</b>      |
| <b>Fund 1153</b> | <b><u>CDBG-Urban Development</u></b>                               |                     |                     |                     |                       |
|                  | <b>Revenues</b>  |                     |                     |                     |                       |
|                  | Cash Carry Forward   | 0                   | 0                   | 0                   | 42,000                |
|                  | <b>Total Revenues</b>  | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 42,000</b>      |
|                  | <b>Expenditures</b>  |                     |                     |                     |                       |
|                  | Economic Environment   | 0                   | 0                   | 0                   | 42,000                |
|                  | <b>Total Expenditures</b>  | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 42,000</b>      |
| <b>Fund 1154</b> | <b><u>Impact Fee - Transport D1</u></b>                            |                     |                     |                     |                       |
|                  | <b>Revenues</b>  |                     |                     |                     |                       |
|                  | Intergovernmental Revenue  | 0                   | 234,805             | 0                   | 200,000               |
|                  | Miscellaneous Revenue  | 0                   | (433)               | 0                   | 1,000                 |
|                  | Cash Carry Forward   | 0                   | 0                   | 0                   | 410,165               |
|                  | <b>Total Revenues</b>  | <b>\$ 0</b>         | <b>\$ 234,372</b>   | <b>\$ 0</b>         | <b>\$ 611,165</b>     |
|                  | <b>Expenditures</b>  |                     |                     |                     |                       |
|                  | Transportation   | 0                   | 0                   | 0                   | 1,000                 |
|                  | Reserves   | 0                   | 0                   | 0                   | 610,165               |
|                  | <b>Total Expenditures</b>  | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 611,165</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                  | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1155</b> | <b><u>Impact Fee - Transport D2</u></b>      |                    |                    |                     |                       |
|                  | <b>Revenues</b>                              |                    |                    |                     |                       |
|                  | Intergovernmental Revenue                    | 0                  | 81,118             | 0                   | 70,000                |
|                  | Miscellaneous Revenue                        | 0                  | (97)               | 0                   | 100                   |
|                  | Cash Carry Forward                           | 0                  | 0                  | 0                   | 150,319               |
|                  | <b>Total Revenues</b>                        | <b>\$ 0</b>        | <b>\$ 81,021</b>   | <b>\$ 0</b>         | <b>\$ 220,419</b>     |
|                  | <b>Expenditures</b>                          |                    |                    |                     |                       |
|                  | Transportation                               | 0                  | 0                  | 0                   | 1,000                 |
|                  | Reserves                                     | 0                  | 0                  | 0                   | 219,419               |
|                  | <b>Total Expenditures</b>                    | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 220,419</b>     |
| <b>Fund 1156</b> | <b><u>Impact Fee - LE Trust</u></b>          |                    |                    |                     |                       |
|                  | <b>Revenues</b>                              |                    |                    |                     |                       |
|                  | Intergovernmental Revenue                    | 0                  | 47,660             | 0                   | 55,500                |
|                  | Miscellaneous Revenue                        | 0                  | 41                 | 0                   | 55                    |
|                  | Cash Carry Forward                           | 0                  | 0                  | 0                   | 103,357               |
|                  | <b>Total Revenues</b>                        | <b>\$ 0</b>        | <b>\$ 47,701</b>   | <b>\$ 0</b>         | <b>\$ 158,912</b>     |
|                  | <b>Expenditures</b>                          |                    |                    |                     |                       |
|                  | Public Safety                                | 0                  | 0                  | 0                   | 100                   |
|                  | Reserves                                     | 0                  | 0                  | 0                   | 158,812               |
|                  | <b>Total Expenditures</b>                    | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 158,912</b>     |
| <b>Fund 1157</b> | <b><u>Impact Fee - Fire Rescue Trust</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                              |                    |                    |                     |                       |
|                  | Intergovernmental Revenue                    | 0                  | 163,455            | 0                   | 167,000               |
|                  | Miscellaneous Revenue                        | 0                  | (184)              | 0                   | 850                   |
|                  | Cash Carry Forward                           | 0                  | 0                  | 0                   | 326,417               |
|                  | <b>Total Revenues</b>                        | <b>\$ 0</b>        | <b>\$ 163,271</b>  | <b>\$ 0</b>         | <b>\$ 494,267</b>     |
|                  | <b>Expenditures</b>                          |                    |                    |                     |                       |
|                  | Public Safety                                | 0                  | 0                  | 0                   | 100                   |
|                  | Reserves                                     | 0                  | 0                  | 0                   | 494,167               |
|                  | <b>Total Expenditures</b>                    | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 494,267</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                              | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1158</b> | <b><u>Impact Fee - EMS Trust</u></b>     |                    |                    |                     |                       |
|                  | <b>Revenues</b>                          |                    |                    |                     |                       |
|                  | Intergovernmental Revenue                | 0                  | 13,586             | 0                   | 15,110                |
|                  | Miscellaneous Revenue                    | 0                  | 12                 | 0                   | 10                    |
|                  | Cash Carry Forward                       | 0                  | 0                  | 0                   | 28,718                |
|                  | <b>Total Revenues</b>                    | <b>\$ 0</b>        | <b>\$ 13,598</b>   | <b>\$ 0</b>         | <b>\$ 43,838</b>      |
|                  | <b>Expenditures</b>                      |                    |                    |                     |                       |
|                  | Public Safety                            | 0                  | 0                  | 0                   | 100                   |
|                  | Reserves                                 | 0                  | 0                  | 0                   | 43,738                |
|                  | <b>Total Expenditures</b>                | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 43,838</b>      |
| <b>Fund 1159</b> | <b><u>Impact Fee - Library Trust</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                          |                    |                    |                     |                       |
|                  | Intergovernmental Revenue                | 0                  | 58,487             | 0                   | 65,000                |
|                  | Miscellaneous Revenue                    | 0                  | (110)              | 0                   | 85                    |
|                  | Cash Carry Forward                       | 0                  | 0                  | 0                   | 123,648               |
|                  | <b>Total Revenues</b>                    | <b>\$ 0</b>        | <b>\$ 58,377</b>   | <b>\$ 0</b>         | <b>\$ 188,733</b>     |
|                  | <b>Expenditures</b>                      |                    |                    |                     |                       |
|                  | Culture/Recreation                       | 0                  | 0                  | 0                   | 100                   |
|                  | Reserves                                 | 0                  | 0                  | 0                   | 188,633               |
|                  | <b>Total Expenditures</b>                | <b>\$ 0</b>        | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 188,733</b>     |
| <b>Fund 1175</b> | <b><u>Bimini Gardens MSTU</u></b>        |                    |                    |                     |                       |
|                  | <b>Revenues</b>                          |                    |                    |                     |                       |
|                  | Licenses and Permits                     | 5,350              | 5,074              | 5,400               | 5,300                 |
|                  | Miscellaneous Revenue                    | 103                | 125                | 25                  | 100                   |
|                  | Excess Fees                              | 25                 | 27                 | 0                   | 25                    |
|                  | Cash Carry Forward                       | 0                  | 0                  | 48,822              | 33,828                |
|                  | <b>Total Revenues</b>                    | <b>\$ 5,478</b>    | <b>\$ 5,225</b>    | <b>\$ 54,247</b>    | <b>\$ 39,253</b>      |
|                  | <b>Expenditures</b>                      |                    |                    |                     |                       |
|                  | General Government                       | 166                | 160                | 325                 | 160                   |
|                  | Transportation                           | 332                | 15,180             | 53,922              | 39,093                |
|                  | <b>Total Expenditures</b>                | <b>\$ 498</b>      | <b>\$ 15,340</b>   | <b>\$ 54,247</b>    | <b>\$ 39,253</b>      |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                 | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|---|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1177</b> | <b><u>Espanola Special Assessment</u></b>   |                    |                    |                     |                       |
|                  | <b>Revenues</b>                             |                    |                    |                     |                       |
|                  | Licenses and Permits                        | 1,340              | 1,574              | 1,300               | 1,400                 |
|                  | Intergovernmental Revenue                   | 0                  | 5,057              | 0                   | 0                     |
|                  | Miscellaneous Revenue                       | 52                 | 56                 | 20                  | 50                    |
|                  | Excess Fees                                 | 6                  | 8                  | 6                   | 10                    |
|                  | Cash Carry Forward                          | 0                  | 0                  | 27,783              | 18,514                |
|                  | <b>Total Revenues</b>                       | <b>\$ 1,398</b>    | <b>\$ 6,696</b>    | <b>\$ 29,109</b>    | <b>\$ 19,974</b>      |
|                  | <b>Expenditures</b>                         |                    |                    |                     |                       |
|                  | Human Services                              | 289                | 5,349              | 29,109              | 19,974                |
|                  | <b>Total Expenditures</b>                   | <b>\$ 289</b>      | <b>\$ 5,349</b>    | <b>\$ 29,109</b>    | <b>\$ 19,974</b>      |
| <b>Fund 1178</b> | <b><u>Rima Ridge Special Assessment</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                             |                    |                    |                     |                       |
|                  | Licenses and Permits                        | 2,436              | 2,040              | 2,400               | 2,300                 |
|                  | Intergovernmental Revenue                   | 204                | 6,155              | 0                   | 0                     |
|                  | Miscellaneous Revenue                       | 101                | 107                | 60                  | 100                   |
|                  | Excess Fees                                 | 11                 | 11                 | 15                  | 15                    |
|                  | Cash Carry Forward                          | 0                  | 0                  | 40,316              | 34,768                |
|                  | <b>Total Revenues</b>                       | <b>\$ 2,752</b>    | <b>\$ 8,312</b>    | <b>\$ 42,791</b>    | <b>\$ 37,183</b>      |
|                  | <b>Expenditures</b>                         |                    |                    |                     |                       |
|                  | Human Services                              | 519                | 6,468              | 6,370               | 7,380                 |
|                  | Reserves                                    | 0                  | 0                  | 36,421              | 29,803                |
|                  | <b>Total Expenditures</b>                   | <b>\$ 519</b>      | <b>\$ 6,468</b>    | <b>\$ 42,791</b>    | <b>\$ 37,183</b>      |
| <b>Fund 1180</b> | <b><u>Municipal Services</u></b>            |                    |                    |                     |                       |
|                  | <b>Revenues</b>                             |                    |                    |                     |                       |
|                  | Licenses & Permits                          | 108,135            | 93,098             | 90,000              | 90,000                |
|                  | Intergovernmental Revenue                   | 177,854            | 115,035            | 60,000              | 60,000                |
|                  | Charges for Services                        | 447,768            | 501,365            | 485,500             | 485,500               |
|                  | Fines & Forfeitures                         | 5                  | 30                 | 0                   | 0                     |
|                  | Miscellaneous Revenue                       | 17,049             | 9,601              | 12,500              | 12,500                |
|                  | Other Sources                               | 0                  | 9,186              | 0                   | 0                     |
|                  | Cash Carry Forward                          | 0                  | 0                  | 1,040,214           | 1,260,283             |
|                  | <b>Total Revenues</b>                       | <b>\$ 750,811</b>  | <b>\$ 728,315</b>  | <b>\$ 1,688,214</b> | <b>\$ 1,908,283</b>   |
|                  | <b>Expenditures</b>                         |                    |                    |                     |                       |
|                  | General Government                          | 452,694            | 456,282            | 834,741             | 1,003,957             |
|                  | Public Safety                               | 68,061             | 59,311             | 109,571             | 219,177               |
|                  | Physical Environment                        | 50,000             | 0                  | 0                   | 0                     |
|                  | Interfund Transfer                          | 31,361             | 0                  | 0                   | 0                     |
|                  | Reserves                                    | 0                  | 0                  | 743,902             | 685,149               |
|                  | <b>Total Expenditures</b>                   | <b>\$ 602,116</b>  | <b>\$ 515,593</b>  | <b>\$ 1,688,214</b> | <b>\$ 1,908,283</b>   |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                       | Actual<br>FY 20-21  | Actual<br>FY 21-22  | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|---|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1181</b> | <b><u>Building Department</u></b>                 |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                   |                     |                     |                     |                       |
|                  | Licenses & Permits                                | 1,512,769           | 1,834,174           | 1,474,500           | 1,474,500             |
|                  | Intergovernmental Revenue                         | 0                   | 0                   | 0                   | 0                     |
|                  | Charges for Services                              | 2,370               | 2,236               | 2,000               | 2,000                 |
|                  | Fines & Forfeitures                               | 3,214               | 12,337              | 2,000               | 2,000                 |
|                  | Miscellaneous Revenue                             | 8,871               | (6,524)             | 2,300               | 2,300                 |
|                  | Other Sources                                     | 0                   | 4,091               | 0                   | 0                     |
|                  | Cash Carry Forward                                | 0                   | 0                   | 1,193,295           | 1,548,005             |
|                  | <b>Total Revenues</b>                             | <b>\$ 1,527,224</b> | <b>\$ 1,846,315</b> | <b>\$ 2,674,095</b> | <b>\$ 3,028,805</b>   |
|                  | <b>Expenditures</b>                               |                     |                     |                     |                       |
|                  | Public Safety                                     | 1,267,969           | 1,661,481           | 1,792,329           | 2,028,029             |
|                  | Reserves  | 0                   | 0                   | 881,766             | 1,000,776             |
|                  | <b>Total Expenditures</b>                         | <b>\$ 1,267,969</b> | <b>\$ 1,661,481</b> | <b>\$ 2,674,095</b> | <b>\$ 3,028,805</b>   |
| <b>Fund 1182</b> | <b><u>Public Safety Communication Network</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                   |                     |                     |                     |                       |
|                  | Charges for Services                              | 562,797             | 578,634             | 596,292             | 1,775,932             |
|                  | Fines & Forfeitures                               | 0                   | 53,247              | 50,000              | 50,000                |
|                  | Miscellaneous Revenue                             | 4,689               | 14,601              | 5,500               | 32,805                |
|                  | Interfund Transfer                                | 350,000             | 700,000             | 2,000,000           | 812,930               |
|                  | Cash Carry Forward                                | 0                   | 0                   | 1,445,463           | 1,290,476             |
|                  | <b>Total Revenues</b>                             | <b>\$ 917,486</b>   | <b>\$ 1,346,482</b> | <b>\$ 4,097,255</b> | <b>\$ 3,962,143</b>   |
|                  | <b>Expenditures</b>                               |                     |                     |                     |                       |
|                  | Public Safety                                     | 2,619,515           | 2,001,762           | 2,730,733           | 2,708,815             |
|                  | Reserves  | 0                   | 0                   | 1,366,522           | 1,253,328             |
|                  | <b>Total Expenditures</b>                         | <b>\$ 2,619,515</b> | <b>\$ 2,001,762</b> | <b>\$ 4,097,255</b> | <b>\$ 3,962,143</b>   |
| <b>Fund 1184</b> | <b><u>Disaster Relief</u></b>                     |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                   |                     |                     |                     |                       |
|                  | Intergovernmental Revenue                         | 640,805             | 5,791               | 0                   | 0                     |
|                  | Miscellaneous Revenue                             | 1,218               | (8,354)             | 0                   | 0                     |
|                  | <b>Total Revenues</b>                             | <b>\$ 642,023</b>   | <b>\$ (2,563)</b>   | <b>\$ 0</b>         | <b>\$ 0</b>           |
|                  | <b>Expenditures</b>                               |                     |                     |                     |                       |
|                  | Public Safety                                     | 1,033,475           | 0                   | 0                   | 0                     |
|                  | <b>Total Expenditures</b>                         | <b>\$ 1,033,475</b> | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>           |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                           | Actual<br>FY 20-21  | Actual<br>FY 21-22   | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|---------------------------------------|---------------------|----------------------|---------------------|-----------------------|
| <b>Fund 1185</b> | <b>Federal Relief</b>                 |                     |                      |                     |                       |
|                  | <b>Revenues</b>                       |                     |                      |                     |                       |
|                  | Intergovernmental Revenue             | 8,227,141           | 11,470,005           | 0                   | 0                     |
|                  | Miscellaneous Revenue                 | 0                   | (102,074)            | 0                   | 0                     |
|                  | <b>Total Revenues</b>                 | <b>\$ 8,227,141</b> | <b>\$ 11,367,931</b> | <b>\$ 0</b>         | <b>\$ 0</b>           |
|                  | <b>Expenditures</b>                   |                     |                      |                     |                       |
|                  | General Government Services           | 0                   | 9,411,552            | 0                   | 0                     |
|                  | Public Safety                         | 6,711,959           | 66,372               | 0                   | 0                     |
|                  | Physical Environment                  | 1,500,000           | 340,964              | 0                   | 0                     |
|                  | Human Services                        | 15,182              | 160,103              | 0                   | 0                     |
|                  | Interfund Transfer                    | 0                   | 1,491,013            | 0                   | 0                     |
|                  | <b>Total Expenditures</b>             | <b>\$ 8,227,141</b> | <b>\$ 11,470,003</b> | <b>\$ 0</b>         | <b>\$ 0</b>           |
| <b>Fund 1187</b> | <b>Capital Preservation</b>           |                     |                      |                     |                       |
|                  | <b>Revenues</b>                       |                     |                      |                     |                       |
|                  | Miscellaneous Revenue                 | 0                   | (3,109)              | 0                   | 0                     |
|                  | Interfund Transfer                    | 0                   | 748,500              | 605,500             | 949,000               |
|                  | <b>Total Revenues</b>                 | <b>\$ 0</b>         | <b>\$ 745,391</b>    | <b>\$ 605,500</b>   | <b>\$ 949,000</b>     |
|                  | <b>Expenditures</b>                   |                     |                      |                     |                       |
|                  | General Government                    | 0                   | 191,586              | 605,500             | 949,000               |
|                  | Culture/Recreation                    | 0                   | 5,304                | 0                   | 0                     |
|                  | <b>Total Expenditures</b>             | <b>\$ 0</b>         | <b>\$ 196,890</b>    | <b>\$ 605,500</b>   | <b>\$ 949,000</b>     |
| <b>Fund 1192</b> | <b>Domestic Violence</b>              |                     |                      |                     |                       |
|                  | <b>Revenues</b>                       |                     |                      |                     |                       |
|                  | Fines & Forfeitures                   | 11,243              | 12,132               | 10,500              | 10,500                |
|                  | Miscellaneous Revenue                 | 58                  | 95                   | 100                 | 100                   |
|                  | Cash Carry Forward                    | 0                   | 0                    | 40,135              | 52,387                |
|                  | <b>Total Revenues</b>                 | <b>\$ 11,301</b>    | <b>\$ 12,227</b>     | <b>\$ 50,735</b>    | <b>\$ 62,987</b>      |
|                  | <b>Expenditures</b>                   |                     |                      |                     |                       |
|                  | Reserves                              | 0                   | 0                    | 50,735              | 62,987                |
|                  | <b>Total Expenditures</b>             | <b>\$ 0</b>         | <b>\$ 0</b>          | <b>\$ 50,735</b>    | <b>\$ 62,987</b>      |
| <b>Fund 1193</b> | <b>Alcohol &amp; Drug Abuse Trust</b> |                     |                      |                     |                       |
|                  | <b>Revenues</b>                       |                     |                      |                     |                       |
|                  | Fines & Forfeitures                   | 7,819               | 6,599                | 6,000               | 6,000                 |
|                  | Miscellaneous Revenue                 | 36                  | 59                   | 50                  | 50                    |
|                  | Cash Carry Forward                    | 0                   | 0                    | 25,332              | 32,205                |
|                  | <b>Total Revenues</b>                 | <b>\$ 7,855</b>     | <b>\$ 6,658</b>      | <b>\$ 31,382</b>    | <b>\$ 38,255</b>      |
|                  | <b>Expenditures</b>                   |                     |                      |                     |                       |
|                  | Reserves                              | 0                   | 0                    | 31,382              | 38,255                |
|                  | <b>Total Expenditures</b>             | <b>\$ 0</b>         | <b>\$ 0</b>          | <b>\$ 31,382</b>    | <b>\$ 38,255</b>      |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1194</b> | <b><u>Court Innovations/Technology</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>                            |                    |                    |                     |                       |
|                  | Fines & Forfeitures                        | 475,582            | 414,286            | 475,000             | 400,000               |
|                  | Miscellaneous Revenue                      | 1,432              | (2,990)            | 1,200               | 1,200                 |
|                  | Cash Carry Forward                         | 0                  | 0                  | 412,431             | 822,396               |
|                  | <b>Total Revenues</b>                      | <b>\$ 477,014</b>  | <b>\$ 411,296</b>  | <b>\$ 888,631</b>   | <b>\$ 1,223,596</b>   |
|                  | <b>Expenditures</b>                        |                    |                    |                     |                       |
|                  | Court Related                              | 709,021            | 449,536            | 358,716             | 567,487               |
|                  | Reserves                                   | 0                  | 0                  | 529,915             | 656,109               |
|                  | <b>Total Expenditures</b>                  | <b>\$ 709,021</b>  | <b>\$ 449,536</b>  | <b>\$ 888,631</b>   | <b>\$ 1,223,596</b>   |
| <b>Fund 1195</b> | <b><u>Juvenile Diversion</u></b>           |                    |                    |                     |                       |
|                  | <b>Revenues</b>                            |                    |                    |                     |                       |
|                  | Fines & Forfeitures                        | 19,333             | 17,811             | 18,600              | 18,000                |
|                  | Miscellaneous Revenue                      | 38                 | 68                 | 20                  | 40                    |
|                  | <b>Total Revenues</b>                      | <b>\$ 19,371</b>   | <b>\$ 17,880</b>   | <b>\$ 18,620</b>    | <b>\$ 18,040</b>      |
|                  | <b>Expenditures</b>                        |                    |                    |                     |                       |
|                  | Interfund Transfers                        | 19,361             | 16,436             | 18,570              | 18,030                |
|                  | Court Related                              | 0                  | 8                  | 50                  | 10                    |
|                  | <b>Total Expenditures</b>                  | <b>\$ 19,361</b>   | <b>\$ 16,444</b>   | <b>\$ 18,620</b>    | <b>\$ 18,040</b>      |
| <b>Fund 1196</b> | <b><u>Crime Prevention</u></b>             |                    |                    |                     |                       |
|                  | <b>Revenues</b>                            |                    |                    |                     |                       |
|                  | Fines & Forfeitures                        | 30,223             | 29,472             | 29,800              | 29,000                |
|                  | Miscellaneous Revenue                      | 210                | (262)              | 110                 | 150                   |
|                  | Cash Carry Forward                         | 0                  | 0                  | 121,165             | 100,244               |
|                  | <b>Total Revenues</b>                      | <b>\$ 30,433</b>   | <b>\$ 29,210</b>   | <b>\$ 151,075</b>   | <b>\$ 129,394</b>     |
|                  | <b>Expenditures</b>                        |                    |                    |                     |                       |
|                  | Public Safety                              | 57                 | 48,010             | 200                 | 200                   |
|                  | Reserves                                   | 0                  | 0                  | 150,875             | 129,194               |
|                  | <b>Total Expenditures</b>                  | <b>\$ 57</b>       | <b>\$ 48,010</b>   | <b>\$ 151,075</b>   | <b>\$ 129,394</b>     |
| <b>Fund 1197</b> | <b><u>Court Innovations</u></b>            |                    |                    |                     |                       |
|                  | <b>Revenues</b>                            |                    |                    |                     |                       |
|                  | Fines & Forfeitures                        | 19,361             | 17,783             | 18,800              | 18,000                |
|                  | Miscellaneous Revenue                      | 106                | 41                 | 75                  | 55                    |
|                  | Interfund Transfers                        | 130,464            | 78,021             | 152,323             | 186,046               |
|                  | Cash Carry Forward                         | 0                  | 0                  | 0                   | 4,527                 |
|                  | <b>Total Revenues</b>                      | <b>\$ 149,931</b>  | <b>\$ 95,845</b>   | <b>\$ 171,198</b>   | <b>\$ 208,628</b>     |
|                  | <b>Expenditures</b>                        |                    |                    |                     |                       |
|                  | Court Related                              | 147,011            | 148,626            | 171,198             | 208,628               |
|                  | <b>Total Expenditures</b>                  | <b>\$ 147,011</b>  | <b>\$ 148,626</b>  | <b>\$ 171,198</b>   | <b>\$ 208,628</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description   | Actual<br>FY 20-21  | Actual<br>FY 21-22  | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|---|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1198</b> | <b><u>Teen Court</u></b>                            |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                     |                     |                     |                     |                       |
|                  | Fines & Forfeitures                                 | 19,663              | 19,474              | 19,050              | 19,500                |
|                  | Miscellaneous Revenue                               | 81                  | 90                  | 50                  | 50                    |
|                  | Interfund Transfers                                 | 0                   | 50,494              | 46,645              | 45,767                |
|                  | Cash Carry Forward                                  | 0                   | 0                   | 17,207              | 15,132                |
|                  | <b>Total Revenues</b>                               | <b>\$ 19,744</b>    | <b>\$ 70,058</b>    | <b>\$ 82,952</b>    | <b>\$ 80,449</b>      |
|                  | <b>Expenditures</b>                                 |                     |                     |                     |                       |
|                  | Court Related                                       | 61,333              | 64,429              | 82,952              | 80,449                |
|                  | <b>Total Expenditures</b>                           | <b>\$ 61,333</b>    | <b>\$ 64,429</b>    | <b>\$ 82,952</b>    | <b>\$ 80,449</b>      |
| <b>Fund 1211</b> | <b><u>Gen. Obligation Bonds, Series 2005</u></b>    |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                     |                     |                     |                     |                       |
|                  | Ad Valorem Taxes                                    | 1,942,857           | 2,122,994           | 2,004,775           | 2,124,271             |
|                  | Miscellaneous Revenue                               | 2,118               | (4,610)             | 500                 | 5,000                 |
|                  | Cash Carry Forward                                  | 0                   | 0                   | 1,093,609           | 1,459,134             |
|                  | <b>Total Revenues</b>                               | <b>\$ 1,944,975</b> | <b>\$ 2,118,384</b> | <b>\$ 3,098,884</b> | <b>\$ 3,588,405</b>   |
|                  | <b>Expenditures</b>                                 |                     |                     |                     |                       |
|                  | Debt Service  | 1,795,706           | 1,792,839           | 1,795,065           | 1,794,065             |
|                  | Reserves  | 0                   | 0                   | 1,303,819           | 1,794,340             |
|                  | <b>Total Expenditures</b>                           | <b>\$ 1,795,706</b> | <b>\$ 1,792,839</b> | <b>\$ 3,098,884</b> | <b>\$ 3,588,405</b>   |
| <b>Fund 1212</b> | <b><u>Bond - Capital Improvement Referendum</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                     |                     |                     |                     |                       |
|                  | Other Taxes   | 206,374             | 211,537             | 0                   | 0                     |
|                  | Intergovernmental Revenue                           | 3,274,860           | 4,591,694           | 3,514,803           | 3,486,052             |
|                  | Miscellaneous Revenue                               | 3,030               | 1,455               | 1,000               | 5,000                 |
|                  | Cash Carry Forward                                  | 0                   | 0                   | 4,007,086           | 5,127,597             |
|                  | <b>Total Revenues</b>                               | <b>\$ 3,484,264</b> | <b>\$ 4,804,687</b> | <b>\$ 7,522,889</b> | <b>\$ 8,618,649</b>   |
|                  | <b>Expenditures</b>                                 |                     |                     |                     |                       |
|                  | Debt Service  | 2,952,311           | 3,483,523           | 3,489,055           | 3,490,305             |
|                  | Reserves  | 0                   | 0                   | 4,033,834           | 5,128,344             |
|                  | <b>Total Expenditures</b>                           | <b>\$ 2,952,311</b> | <b>\$ 3,483,523</b> | <b>\$ 7,522,889</b> | <b>\$ 8,618,649</b>   |



## Revenues & Expenditures/Expenses Summary by Fund

| Revenues & Expenditures/Expenses Summary by Fund |   |                     |                     |                     |                       |
|--|---|---------------------|---------------------|---------------------|-----------------------|
| Fund   | Description   | Actual<br>FY 20-21  | Actual<br>FY 21-22  | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
| <b>Fund 1213</b>                                 | <b><u>Bond - Taxable Spec Assessment Rev S18</u></b>  |                     |                     |                     |                       |
|  | <b>Revenues</b>                                       |                     |                     |                     |                       |
|  | Licenses and Permits                                  | 163,647             | 95,528              | 98,835              | 100,000               |
|  | Miscellaneous Revenue                                 | 151                 | 102                 | 0                   | 7,463                 |
|  | <b>Total Revenues</b>                                 | <b>\$ 163,798</b>   | <b>\$ 95,630</b>    | <b>\$ 98,835</b>    | <b>\$ 107,463</b>     |
|  | <b>Expenditures</b>                                   |                     |                     |                     |                       |
|  | Debt Service  | 234,297             | 86,872              | 86,870              | 87,020                |
|  | Reserves  | 0                   | 0                   | 11,965              | 20,443                |
|  | <b>Total Expenditures</b>                             | <b>\$ 234,297</b>   | <b>\$ 86,872</b>    | <b>\$ 98,835</b>    | <b>\$ 107,463</b>     |
| <b>Fund 1214</b>                                 | <b><u>Bond - Taxable Spec Assessment Rev S18B</u></b> |                     |                     |                     |                       |
|  | <b>Revenues</b>                                       |                     |                     |                     |                       |
|  | Licenses and Permits                                  | 705,160             | 0                   | 0                   | 0                     |
|  | Miscellaneous Revenues                                | 491                 | 477                 | 0                   | 0                     |
|  | Interfund Transfer                                    | 0                   | 660,524             | 704,330             | 0                     |
|  | <b>Total Revenues</b>                                 | <b>\$ 705,651</b>   | <b>\$ 661,001</b>   | <b>\$ 704,330</b>   | <b>\$ -</b>           |
|  | <b>Expenditures</b>                                   |                     |                     |                     |                       |
|  | Debt Service  | 703,886             | 704,079             | 704,330             | 0                     |
|  | <b>Total Expenditures</b>                             | <b>\$ 703,886</b>   | <b>\$ 704,079</b>   | <b>\$ 704,330</b>   | <b>\$ -</b>           |
| <b>Fund 1215</b>                                 | <b><u>Bond Cap Imp Rev S2020</u></b>                  |                     |                     |                     |                       |
|  | <b>Revenues</b>                                       |                     |                     |                     |                       |
|  | Miscellaneous Revenue                                 | 11                  | 489                 | 0                   | 0                     |
|  | Interfund Transfer                                    | 10,000              | 323,792             | 1,405,908           | 1,827,421             |
|  | Cash Carry Forward                                    | 0                   | 0                   | 8,722               | 0                     |
|  | <b>Total Revenues</b>                                 | <b>\$ 10,011</b>    | <b>\$ 324,281</b>   | <b>\$ 1,414,630</b> | <b>\$ 1,827,421</b>   |
|  | <b>Expenditures</b>                                   |                     |                     |                     |                       |
|  | Debt Service  | 1,309               | 325,314             | 1,414,630           | 1,827,421             |
|  | <b>Total Expenditures</b>                             | <b>\$ 1,309</b>     | <b>\$ 325,314</b>   | <b>\$ 1,414,630</b> | <b>\$ 1,827,421</b>   |
| <b>Fund 1219</b>                                 | <b><u>Environmentally Sensitive Lands 2008</u></b>    |                     |                     |                     |                       |
|  | <b>Revenues</b>                                       |                     |                     |                     |                       |
|  | Ad Valorem Taxes                                      | 1,184,698           | 1,294,703           | 1,505,087           | 1,717,554             |
|  | Miscellaneous Revenue                                 | 2,537               | (5,279)             | 1,000               | 1,000                 |
|  | Cash Carry Forward                                    | 0                   | 0                   | 1,262,197           | 1,636,406             |
|  | <b>Total Revenues</b>                                 | <b>\$ 1,187,235</b> | <b>\$ 1,289,424</b> | <b>\$ 2,768,284</b> | <b>\$ 3,354,960</b>   |
|  | <b>Expenditures</b>                                   |                     |                     |                     |                       |
|  | Debt Service  | 1,173,765           | 1,161,807           | 1,171,710           | 1,164,698             |
|  | Reserves  | 0                   | 0                   | 1,596,574           | 2,190,262             |
|  | <b>Total Expenditures</b>                             | <b>\$ 1,173,765</b> | <b>\$ 1,161,807</b> | <b>\$ 2,768,284</b> | <b>\$ 3,354,960</b>   |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                     | Actual<br>FY 20-21  | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1220</b> | <b><u>Bond TDT Revenue Series 2017</u></b>      |                     |                    |                     |                       |
|                  | <b>Revenues</b>                                 |                     |                    |                     |                       |
|                  | Miscellaneous Revenue                           | 151                 | 0                  | 0                   | 0                     |
|                  | Interfund Transfer                              | 4,761,732           | 0                  | 0                   | 0                     |
|                  | <b>Total Revenues</b>                           | <b>\$ 151</b>       | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 0</b>           |
|                  | <b>Expenditures</b>                             |                     |                    |                     |                       |
|                  | Debt Service                                    | 4,761,661           | 87                 | 0                   | 0                     |
|                  | <b>Total Expenditures</b>                       | <b>\$ 4,761,661</b> | <b>\$ 87</b>       | <b>\$ 0</b>         | <b>\$ 0</b>           |
| <b>Fund 1221</b> | <b><u>Bond Grant Anticipated Note S2020</u></b> |                     |                    |                     |                       |
|                  | <b>Revenues</b>                                 |                     |                    |                     |                       |
|                  | Intergovernmental Revenue                       | 464,461             | 0                  | 0                   | 0                     |
|                  | Miscellaneous Revenue                           | 644                 | (1,080)            | 0                   | 0                     |
|                  | Interfund Transfers                             | 427,115             | 0                  | 0                   | 0                     |
|                  | <b>Total Revenues</b>                           | <b>\$ 892,220</b>   | <b>\$ (1,080)</b>  | <b>\$ 0</b>         | <b>\$ 0</b>           |
|                  | <b>Expenditures</b>                             |                     |                    |                     |                       |
|                  | Debt Service                                    | 19,931              | 572,742            | 0                   | 0                     |
|                  | <b>Total Expenditures</b>                       | <b>\$ 19,931</b>    | <b>\$ 572,742</b>  | <b>\$ 0</b>         | <b>\$ 0</b>           |
| <b>Fund 1307</b> | <b><u>Beachfront Parks Capital</u></b>          |                     |                    |                     |                       |
|                  | <b>Revenues</b>                                 |                     |                    |                     |                       |
|                  | Miscellaneous Revenue                           | 683                 | (1,985)            | 1,200               | 1,200                 |
|                  | Cash Carry Forward                              | 0                   | 0                  | 415,519             | 266,096               |
|                  | <b>Total Revenues</b>                           | <b>\$ 683</b>       | <b>\$ (1,985)</b>  | <b>\$ 416,719</b>   | <b>\$ 267,296</b>     |
|                  | <b>Expenditures</b>                             |                     |                    |                     |                       |
|                  | Culture/Recreation                              | 217                 | 474                | 150,700             | 700                   |
|                  | Reserves  | 0                   | 0                  | 266,019             | 266,596               |
|                  | <b>Total Expenditures</b>                       | <b>\$ 217</b>       | <b>\$ 474</b>      | <b>\$ 416,719</b>   | <b>\$ 267,296</b>     |
| <b>Fund 1308</b> | <b><u>Beachfront Park Maintenance</u></b>       |                     |                    |                     |                       |
|                  | <b>Revenues</b>                                 |                     |                    |                     |                       |
|                  | Miscellaneous Revenue                           | 1,327               | (3,730)            | 4,000               | 4,000                 |
|                  | Cash Carry Forward                              | 0                   | 0                  | 778,491             | 564,234               |
|                  | <b>Total Revenues</b>                           | <b>\$ 1,327</b>     | <b>\$ (3,730)</b>  | <b>\$ 782,491</b>   | <b>\$ 568,234</b>     |
|                  | <b>Expenditures</b>                             |                     |                    |                     |                       |
|                  | Culture/Recreation                              | 1,231               | 19,075             | 229,700             | 22,300                |
|                  | Reserves  | 0                   | 0                  | 552,791             | 545,934               |
|                  | <b>Total Expenditures</b>                       | <b>\$ 1,231</b>     | <b>\$ 19,075</b>   | <b>\$ 782,491</b>   | <b>\$ 568,234</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description   | Actual<br>FY 20-21  | Actual<br>FY 21-22  | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|---|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1311</b> | <b><u>1/2 Cent Discretionary Sales Tax</u></b>                      |                     |                     |                     |                       |
|                  | <b>Revenues</b>   |                     |                     |                     |                       |
|                  | Other Taxes   | 3,608,428           | 4,340,160           | 3,750,000           | 3,750,000             |
|                  | Intergovernmental Revenue   | 0                   | 0                   | 0                   | 0                     |
|                  | Miscellaneous Revenue   | 54,805              | (14,631)            | 10,000              | 10,000                |
|                  | Cash Carry Forward  | 0                   | 0                   | 1,360,884           | 1,752,727             |
|                  | <b>Total Revenues</b>   | <b>\$ 3,663,233</b> | <b>\$ 4,325,529</b> | <b>\$ 5,120,884</b> | <b>\$ 5,512,727</b>   |
|                  | <b>Expenditures</b>   |                     |                     |                     |                       |
|                  | General Government  | 547,485             | 1,486               | 5,600               | 2,800                 |
|                  | Public Safety   | 7,780               | 1,281,400           | 1,900,000           | 2,502,800             |
|                  | Transportation  | 0                   | 99,541              | 0                   | 0                     |
|                  | Physical Environment  | 0                   | 0                   | 0                   | 0                     |
|                  | Culture/Recreation  | 78,024              | 105,528             | 0                   | 0                     |
|                  | Transfer to Constitutional Officers                                 | 3,000,000           | 3,000,000           | 3,000,000           | 3,000,000             |
|                  | Reserves  | 0                   | 0                   | 215,284             | 7,127                 |
|                  | <b>Total Expenditures</b>   | <b>\$ 3,633,289</b> | <b>\$ 4,487,955</b> | <b>\$ 5,120,884</b> | <b>\$ 5,512,727</b>   |
| <b>Fund 1312</b> | <b><u>2015 Capital Improvements Bond</u></b>                        |                     |                     |                     |                       |
|                  | <b>Revenues</b>   |                     |                     |                     |                       |
|                  | Miscellaneous Revenue   | 749                 | 35                  | 0                   | 0                     |
|                  | <b>Total Revenues</b>   | <b>\$ 749</b>       | <b>\$ 35</b>        | <b>\$ 0</b>         | <b>\$ 0</b>           |
|                  | <b>Expenditures</b>   |                     |                     |                     |                       |
|                  | General Government  | 245                 | 646                 | 0                   | 0                     |
|                  | Public Safety   | 774,809             | 51,313              | 0                   | 0                     |
|                  | <b>Total Expenditures</b>   | <b>\$ 775,054</b>   | <b>\$ 51,959</b>    | <b>\$ 0</b>         | <b>\$ 0</b>           |
| <b>Fund 1314</b> | <b><u>CPF - Taxable Special Assessment Revenue Series 2018B</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>   |                     |                     |                     |                       |
|                  | Miscellaneous Revenue   | 107                 | 2                   | 0                   | 0                     |
|                  | <b>Total Revenues</b>   | <b>\$ 107</b>       | <b>\$ 2</b>         | <b>\$ 0</b>         | <b>\$ 0</b>           |
|                  | <b>Expenditures</b>   |                     |                     |                     |                       |
|                  | Debt Service  | 0                   | 0                   | 0                   | 0                     |
|                  | Physical Environment  | 119                 | 64,173              | 0                   | 0                     |
|                  | <b>Total Expenditures</b>   | <b>\$ 119</b>       | <b>\$ 64,173</b>    | <b>\$ 0</b>         | <b>\$ 0</b>           |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description  | Actual<br>FY 20-21   | Actual<br>FY 21-22   | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|----------------------|----------------------|---------------------|-----------------------|
| <b>Fund 1315</b> | <b><u>CPF - New Sheriff Op Center</u></b>              |                      |                      |                     |                       |
|                  | <b>Revenues</b>  |                      |                      |                     |                       |
|                  | Miscellaneous Revenue                                  | 5,591                | (5,723)              | 0                   | 0                     |
|                  | Other Sources  | 12,250,000           | 7,750,000            | 0                   | 0                     |
|                  | Cash Carry Forward                                     | 0                    | 0                    | 501,000             | 0                     |
|                  | <b>Total Revenues</b>                                  | <b>\$ 12,255,591</b> | <b>\$ 7,744,277</b>  | <b>\$ 501,000</b>   | <b>\$ 0</b>           |
|                  | <b>Expenditures</b>                                    |                      |                      |                     |                       |
|                  | Public Safety  | 1,819,866            | 15,413,642           | 501,000             | 0                     |
|                  | <b>Total Expenditures</b>                              | <b>\$ 1,819,866</b>  | <b>\$ 15,413,642</b> | <b>\$ 501,000</b>   | <b>\$ 0</b>           |
| <b>Fund 1316</b> | <b><u>General Capital Projects</u></b>                 |                      |                      |                     |                       |
|                  | <b>Revenues</b>  |                      |                      |                     |                       |
|                  | Intergovernmental Revenue                              | 0                    | 0                    | 0                   | 24,760,000            |
|                  | Miscellaneous Revenue                                  | 0                    | (51,103)             | 0                   | 0                     |
|                  | Interfund Transfer                                     | 0                    | 11,320,000           | 819,500             | 10,787,500            |
|                  | <b>Total Revenues</b>                                  | <b>\$ 0</b>          | <b>\$ 11,268,897</b> | <b>\$ 819,500</b>   | <b>\$ 35,547,500</b>  |
|                  | <b>Expenditures</b>                                    |                      |                      |                     |                       |
|                  | General Government                                     | 0                    | 44,755               | 169,500             | 437,500               |
|                  | Public Safety  | 0                    | 0                    | 250,000             | 10,000,000            |
|                  | Physical Environment                                   | 0                    | 0                    | 0                   | 4,260,000             |
|                  | Human Services   | 0                    | 0                    | 0                   | 10,000,000            |
|                  | Culture/Recreation                                     | 0                    | 185,137              | 400,000             | 10,850,000            |
|                  | <b>Total Expenditures</b>                              | <b>\$ 0</b>          | <b>\$ 229,892</b>    | <b>\$ 819,500</b>   | <b>\$ 35,547,500</b>  |
| <b>Fund 1318</b> | <b><u>Marineland Acres Drainage Basin District</u></b> |                      |                      |                     |                       |
|                  | <b>Revenues</b>  |                      |                      |                     |                       |
|                  | Licenses & Permits                                     | 121,731              | 122,533              | 121,000             | 121,000               |
|                  | Intergovernmental Revenue                              | 2,160,693            | 2,261,785            | 0                   | 0                     |
|                  | Miscellaneous Revenue                                  | 837                  | (3,772)              | 0                   | 1,000                 |
|                  | Excess Fees  | 559                  | 645                  | 0                   | 600                   |
|                  | Cash Carry Forward                                     | 0                    | 0                    | 400,657             | 327,092               |
|                  | <b>Total Revenues</b>                                  | <b>\$ 2,283,820</b>  | <b>\$ 2,381,191</b>  | <b>\$ 521,657</b>   | <b>\$ 449,692</b>     |
|                  | <b>Expenditures</b>                                    |                      |                      |                     |                       |
|                  | General Government                                     | 2,435                | 5,512                | 2,500               | 2,500                 |
|                  | Transportation   | 2,338,592            | 2,263,779            | 104,065             | 104,565               |
|                  | Reserves   | 0                    | 0                    | 415,092             | 342,627               |
|                  | <b>Total Expenditures</b>                              | <b>\$ 2,341,027</b>  | <b>\$ 2,269,292</b>  | <b>\$ 521,657</b>   | <b>\$ 449,692</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                             | Actual<br>FY 20-21   | Actual<br>FY 21-22  | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|---|----------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1319</b> | <b><u>2008 ESL Referendum</u></b>       |                      |                     |                     |                       |
|                  | <b>Revenues</b>                         |                      |                     |                     |                       |
|                  | Miscellaneous Revenue                   | 1,635                | (4,632)             | 1,500               | 1,600                 |
|                  | Cash Carry Forward                      | 0                    | 0                   | 739,852             | 741,677               |
|                  | <b>Total Revenues</b>                   | <b>\$ 1,635</b>      | <b>\$ (4,632)</b>   | <b>\$ 741,352</b>   | <b>\$ 743,277</b>     |
|                  | <b>Expenditures</b>                     |                      |                     |                     |                       |
|                  | Physical Environment                    | 432                  | 450                 | 0                   | 4,500                 |
|                  | Culture/Recreation                      | 3,973                | 779                 | 4,500               | 0                     |
|                  | Reserves                                | 0                    | 0                   | 736,852             | 738,777               |
|                  | <b>Total Expenditures</b>               | <b>\$ 4,405</b>      | <b>\$ 1,229</b>     | <b>\$ 741,352</b>   | <b>\$ 743,277</b>     |
| <b>Fund 1320</b> | <b><u>CPF - Beach Renourishment</u></b> |                      |                     |                     |                       |
|                  | <b>Revenues</b>                         |                      |                     |                     |                       |
|                  | Intergovernmental Revenue               | 0                    | 43,039              | 0                   | 0                     |
|                  | Miscellaneous Revenue                   | 183                  | (90)                | 20                  | 20                    |
|                  | Other Sources                           | 507,500              | 0                   | 0                   | 0                     |
|                  | Cash Carry Forward                      | 0                    | 0                   | 46,000              | 46,236                |
|                  | <b>Total Revenues</b>                   | <b>\$ 507,683</b>    | <b>\$ 42,949</b>    | <b>\$ 46,020</b>    | <b>\$ 46,256</b>      |
|                  | <b>Expenditures</b>                     |                      |                     |                     |                       |
|                  | Physical Environment                    | 476,738              | 43,130              | 46,020              | 46,256                |
|                  | <b>Total Expenditures</b>               | <b>\$ 476,738</b>    | <b>\$ 43,130</b>    | <b>\$ 46,020</b>    | <b>\$ 46,256</b>      |
| <b>Fund 1401</b> | <b><u>Airport</u></b>                   |                      |                     |                     |                       |
|                  | <b>Revenues</b>                         |                      |                     |                     |                       |
|                  | Licenses & Permits                      | 0                    | 0                   | 1,500               | 1,500                 |
|                  | Intergovernmental Revenue               | 8,800,820            | 0                   | 0                   | 0                     |
|                  | Charges for Services                    | 2,408,534            | 3,161,793           | 2,909,453           | 3,183,750             |
|                  | Miscellaneous Revenue                   | 51,652               | 47,794              | 48,959              | 55,793                |
|                  | Other Sources                           | 0                    | 20,944              | 0                   | 0                     |
|                  | Cash Carry Forward                      | 0                    | 0                   | 1,408,041           | 473,487               |
|                  | <b>Total Revenues</b>                   | <b>\$ 11,261,006</b> | <b>\$ 3,230,531</b> | <b>\$ 4,367,953</b> | <b>\$ 3,714,530</b>   |
|                  | <b>Expenses</b>                         |                      |                     |                     |                       |
|                  | Transportation                          | 3,052,171            | 3,649,059           | 3,043,584           | 3,254,747             |
|                  | Reserves                                | 0                    | 0                   | 1,324,369           | 459,783               |
|                  | <b>Total Expenses</b>                   | <b>\$ 3,052,171</b>  | <b>\$ 3,649,059</b> | <b>\$ 4,367,953</b> | <b>\$ 3,714,530</b>   |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                                      | Actual<br>FY 20-21  | Actual<br>FY 21-22  | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|--|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 1402</b> | <b><u>Sanitary Landfill</u></b>                  |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                  |                     |                     |                     |                       |
|                  | Charges for Services                             | 1,659               | 696                 | 1,000               | 1,000                 |
|                  | Miscellaneous Revenue                            | 1,079               | (1,200)             | 0                   | 500                   |
|                  | Other Sources                                    | 0                   | 120,500             | 0                   | 0                     |
|                  | Interfund Transfer                               | 0                   | 0                   | 0                   | 137,473               |
|                  | Cash Carry Forward                               | 0                   | 0                   | 154,507             | 11,169                |
|                  | <b>Total Revenues</b>                            | <b>\$ 2,738</b>     | <b>\$ 119,996</b>   | <b>\$ 155,507</b>   | <b>\$ 150,142</b>     |
|                  | <b>Expenses</b>                                  |                     |                     |                     |                       |
|                  | Physical Environment                             | 251,884             | 196,886             | 155,507             | 150,142               |
|                  | Interfund Transfer                               | 88                  | 0                   | 0                   | 0                     |
|                  | <b>Total Expenses</b>                            | <b>\$ 251,972</b>   | <b>\$ 196,886</b>   | <b>\$ 155,507</b>   | <b>\$ 150,142</b>     |
| <b>Fund 1404</b> | <b><u>Beverly Beach Utility</u></b>              |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                  |                     |                     |                     |                       |
|                  | Charges for Services                             | 116,847             | 0                   | 0                   | 0                     |
|                  | Miscellaneous Revenue                            | 8,101               | 0                   | 0                   | 0                     |
|                  | Interfund Transfer                               | 1,700,000           | 0                   | 0                   | 0                     |
|                  | <b>Total Revenues</b>                            | <b>\$ 1,824,948</b> | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>           |
|                  | <b>Expenses</b>                                  |                     |                     |                     |                       |
|                  | Physical Environment                             | 412,180             | 0                   | 0                   | 0                     |
|                  | Reserves   | 0                   | 0                   | 0                   | 0                     |
|                  | <b>Total Expenses</b>                            | <b>\$ 412,180</b>   | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>           |
| <b>Fund 1405</b> | <b><u>Residential Solid Waste Collection</u></b> |                     |                     |                     |                       |
|                  | <b>Revenues</b>                                  |                     |                     |                     |                       |
|                  | Licenses & Permits                               | 170,412             | 180,137             | 192,553             | 0                     |
|                  | Charges for Services                             | 1,723,112           | 1,758,902           | 2,381,416           | 3,338,523             |
|                  | Miscellaneous Revenue                            | 2,142               | (3,673)             | 5,000               | 5,000                 |
|                  | Excess Fees                                      | 7,709               | 9,186               | 8,000               | 8,000                 |
|                  | Cash Carry Forward                               | 0                   | 0                   | 1,054,119           | 159,767               |
|                  | <b>Total Revenues</b>                            | <b>\$ 1,903,375</b> | <b>\$ 1,944,552</b> | <b>\$ 3,641,088</b> | <b>\$ 3,511,290</b>   |
|                  | <b>Expenses</b>                                  |                     |                     |                     |                       |
|                  | Physical Environment                             | 1,847,406           | 2,133,930           | 2,916,250           | 3,077,952             |
|                  | Interfund Transfer                               | 8,304               | 0                   | 0                   | 0                     |
|                  | Reserves   | 0                   | 0                   | 724,838             | 433,338               |
|                  | <b>Total Expenses</b>                            | <b>\$ 1,855,710</b> | <b>\$ 2,133,930</b> | <b>\$ 3,641,088</b> | <b>\$ 3,511,290</b>   |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description   | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 |
|------------------|---|--------------------|--------------------|---------------------|-----------------------|
| <b>Fund 1407</b> | <b><u>Flagler County Utility at Plantation Bay</u></b>      |                    |                    |                     |                       |
|                  | <b>Revenues</b>   |                    |                    |                     |                       |
|                  | Charges for Services  | 230,301            | 0                  | 0                   | 0                     |
|                  | Miscellaneous Revenue                                       | 119,213            | 0                  | 0                   | 0                     |
|                  | Special Items   | 94,218             | 0                  | 0                   | 0                     |
|                  | <b>Total Revenues</b>                                       | <b>\$ 443,732</b>  | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 0</b>           |
|                  | <b>Expenses</b>   |                    |                    |                     |                       |
|                  | Physical Environment  | 491,774            | 0                  | 0                   | 0                     |
|                  | <b>Total Expenses</b>                                       | <b>\$ 491,774</b>  | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 0</b>           |
| <b>Fund 1408</b> | <b><u>Old Kings Road Landfill</u></b>                       |                    |                    |                     |                       |
|                  | <b>Revenues</b>   |                    |                    |                     |                       |
|                  | Miscellaneous Revenue                                       | 593                | (2,412)            | 750                 | 800                   |
|                  | Cash Carry Forward  | 0                  | 0                  | 445,774             | 359,653               |
|                  | <b>Total Revenues</b>                                       | <b>\$ 593</b>      | <b>\$ (2,412)</b>  | <b>\$ 446,524</b>   | <b>\$ 360,453</b>     |
|                  | <b>Expenses</b>   |                    |                    |                     |                       |
|                  | Physical Environment  | 20,389             | 9,032              | 87,043              | 89,613                |
|                  | Reserves  | 0                  | 0                  | 359,481             | 270,840               |
|                  | <b>Total Expenses</b>                                       | <b>\$ 20,389</b>   | <b>\$ 9,032</b>    | <b>\$ 446,524</b>   | <b>\$ 360,453</b>     |
| <b>Fund 1409</b> | <b><u>Construction &amp; Demolition Debris Landfill</u></b> |                    |                    |                     |                       |
|                  | <b>Revenues</b>   |                    |                    |                     |                       |
|                  | Miscellaneous Revenue                                       | 1,084              | (4,929)            | 1,200               | 1,200                 |
|                  | Cash Carry Forward  | 0                  | 0                  | 932,045             | 844,108               |
|                  | <b>Total Revenues</b>                                       | <b>\$ 1,084</b>    | <b>\$ (4,929)</b>  | <b>\$ 933,245</b>   | <b>\$ 845,308</b>     |
|                  | <b>Expenses</b>   |                    |                    |                     |                       |
|                  | Physical Environment  | 22,439             | 22,742             | 77,093              | 79,613                |
|                  | Reserves  | 0                  | 0                  | 856,152             | 765,695               |
|                  | <b>Total Expenses</b>                                       | <b>\$ 22,439</b>   | <b>\$ 22,742</b>   | <b>\$ 933,245</b>   | <b>\$ 845,308</b>     |

## Revenues & Expenditures/Expenses Summary by Fund

| Fund             | Description                    | Actual<br>FY 20-21   | Actual<br>FY 21-22   | Adopted<br>FY 22-23  | Tentative<br>FY 23-24 |
|------------------|--------------------------------|----------------------|----------------------|----------------------|-----------------------|
| <b>Fund 1410</b> | <b><u>Bunnell Landfill</u></b> |                      |                      |                      |                       |
|                  | <b>Revenues</b>                |                      |                      |                      |                       |
|                  | Miscellaneous Revenue          | 361                  | (1,263)              | 400                  | 500                   |
|                  | Cash Carry Forward             | 0                    | 0                    | 267,285              | 267,965               |
|                  | <b>Total Revenues</b>          | <b>\$ 361</b>        | <b>\$ (1,263)</b>    | <b>\$ 267,685</b>    | <b>\$ 268,465</b>     |
|                  | <b>Expenses</b>                |                      |                      |                      |                       |
|                  | Physical Environment           | 0                    | 0                    | 0                    | 1,500                 |
|                  | Reserves                       | 0                    | 0                    | 267,685              | 266,965               |
|                  | <b>Total Expenses</b>          | <b>\$ 0</b>          | <b>\$ 0</b>          | <b>\$ 267,685</b>    | <b>\$ 268,465</b>     |
| <b>Fund 1501</b> | <b><u>Health Insurance</u></b> |                      |                      |                      |                       |
|                  | <b>Revenues</b>                |                      |                      |                      |                       |
|                  | Miscellaneous Revenue          | 9,975,368            | 10,227,793           | 8,298,330            | 9,389,771             |
|                  | Interfund Transfer             | 711,019              | 0                    | 0                    | 0                     |
|                  | Other Sources                  | 197                  | 830                  | 0                    | 0                     |
|                  | Cash Carry Forward             | 0                    | 0                    | 2,527,951            | 815,412               |
|                  | <b>Total Revenues</b>          | <b>\$ 10,686,584</b> | <b>\$ 10,228,624</b> | <b>\$ 10,826,281</b> | <b>\$ 10,205,183</b>  |
|                  | <b>Expenses</b>                |                      |                      |                      |                       |
|                  | General Government             | 65,093               | 61,991               | 91,531               | 94,213                |
|                  | Other Uses                     | 10,951,320           | 11,120,759           | 8,191,500            | 8,375,658             |
|                  | Reserves                       | 0                    | 0                    | 2,543,250            | 1,735,312             |
|                  | <b>Total Expenses</b>          | <b>\$ 11,016,413</b> | <b>\$ 11,182,749</b> | <b>\$ 10,826,281</b> | <b>\$ 10,205,183</b>  |



## Schedule of Interfund Transfers

| Transfers From                   | Expenditures         | Revenues             | Transfers To   |
|----------------------------------|----------------------|----------------------|--|
| Fund 1001 - General Fund         | \$ 15,722,712        | \$ 26,549            | Fund 1105 - Legal Aid  |
|                                  |                      | \$ 335,556           | Fund 1115 - IT Replacement                                       |
|                                  |                      | \$ 49,500            | Fund 1128 - Grants   |
|                                  |                      | 812,930              | Fund 1182 - Public Safety Comm. Network - GF Contribution        |
|                                  |                      | 1,282,000            | Fund 1187 - Capital Preservation                                 |
|                                  |                      | 168,016              | Fund 1197 - Drug Court   |
|                                  |                      | 45,767               | Fund 1198 - Teen Court   |
|                                  |                      | 1,827,421            | Fund 1215 - FCSO Operations Center Debt Service (Non Ad Valorem) |
|                                  |                      | 10,787,500           | Fund 1316 - General Capital Projects                             |
|                                  |                      | 137,473              | Fund 1402 - Landfill   |
|                                  |                      | 250,000              | Fund 1502 - Risk Fund  |
| <b>Total General Fund</b>        | <b>\$ 15,722,712</b> | <b>\$ 15,722,712</b> |  |
| Fund 1107 - Law Library          | \$ 4,598             | 4,598                | Fund 1197 - Drug Court   |
| Fund 1195 - Juvenile Diversion   | 18,030               | 18,030               | Fund 1197 - Drug Court   |
| <b>Total Other Funds</b>         | <b>\$ 22,628</b>     | <b>\$ 22,628</b>     |  |
| <b>Total Interfund Transfers</b> | <b>\$ 15,745,340</b> | <b>\$ 15,745,340</b> |  |

## Reserves Summary by Fund

| Fund             | Description  | Amount               |
|------------------|--|----------------------|
| <b>Fund 1001</b> | <b>General Fund</b>                                | <b>\$ 23,631,625</b> |
|                  | Reserve for Contingency                            | 5,878,766            |
|                  | Designated for Future Use                          | 16,315,678           |
|                  | Library Palm Coast Branch Reserve                  | 200,712              |
|                  | Personnel Services Reserves                        | 200,000              |
|                  | Reserve - Restricted for Future Capital Outlay     | 1,036,469            |
|                  | Vessel Registration                                | 169,427              |
|                  | Passport   | 349,089              |
|                  | Fire Rescue Facility - Palm Coast Plantation       | 240,902              |
|                  | Historic Courthouse HVAC/Roof Replacement          | 196,096              |
|                  | 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.                 | 0                    |
|                  | Reserve for Helicopter Replacement                 | 0                    |
| <b>Fund 1102</b> | <b>County Transportation Trust Fund</b>            | <b>2,658,201</b>     |
| <b>Fund 1103</b> | <b>Emergency Communication E911</b>                | <b>0</b>             |
| <b>Fund 1104</b> | <b>Daytona North Service District</b>              | <b>93,547</b>        |
| <b>Fund 1108</b> | <b>Court Facilities</b>                            | <b>174,358</b>       |
| <b>Fund 1109</b> | <b>Tourist Development Tax - Capital</b>           | <b>4,892,182</b>     |
| <b>Fund 1110</b> | <b>Tourist Development Tax - Promotion</b>         | <b>1,626,975</b>     |
| <b>Fund 1111</b> | <b>Tourist Development Tax - Beach Restoration</b> | <b>1,277,067</b>     |
| <b>Fund 1112</b> | <b>Constitutional Gas Tax</b>                      | <b>255,824</b>       |
| <b>Fund 1117</b> | <b>Environmentally Sensitive Lands (Old Fund)</b>  | <b>38,639</b>        |
| <b>Fund 1119</b> | <b>Environmentally Sensitive Lands</b>             | <b>8,101,484</b>     |

(continued on next page)

## Reserves Summary by Fund

| Fund      | Description                           | Amount    |
|-----------|---------------------------------------|-----------|
| Fund 1120 | Utility Regulatory Authority          | 22,336    |
| Fund 1121 | Impact Fee - Park D1                  | 83,810    |
| Fund 1122 | Impact Fee - Park D2                  | 14,687    |
| Fund 1123 | Impact Fee - Park D3                  | 49,093    |
| Fund 1124 | Impact Fee - Park D4                  | 8,124     |
| Fund 1127 | North Malacompra District             | 268,717   |
| Fund 1130 | Transportation Impact Fee East - Old  | 7,419     |
| Fund 1131 | Transportation Impact Fee West        | 99,186    |
| Fund 1132 | Park Impact Fee Zone 1                | 205,761   |
| Fund 1133 | Park Impact Fee Zone 2                | 7,729     |
| Fund 1134 | Park Impact Fee Zone 3                | 179,146   |
| Fund 1137 | Transportation Impact Fees East - New | 79,011    |
| Fund 1154 | Impact Fee - Transport D1             | 610,165   |
| Fund 1155 | Impact Fee - Transport D2             | 219,419   |
| Fund 1156 | Impact Fee - LE Trust                 | 158,812   |
| Fund 1157 | Impact Fee - Fire Rescue Team         | 494,167   |
| Fund 1158 | Impact Fee - EMS Trust                | 43,738    |
| Fund 1159 | Impact Fee - Library Trust            | 188,633   |
| Fund 1178 | Rima Ridge Special Assessment         | 29,803    |
| Fund 1180 | Municipal Service                     | 685,149   |
| Fund 1181 | Building Department                   | 1,000,776 |

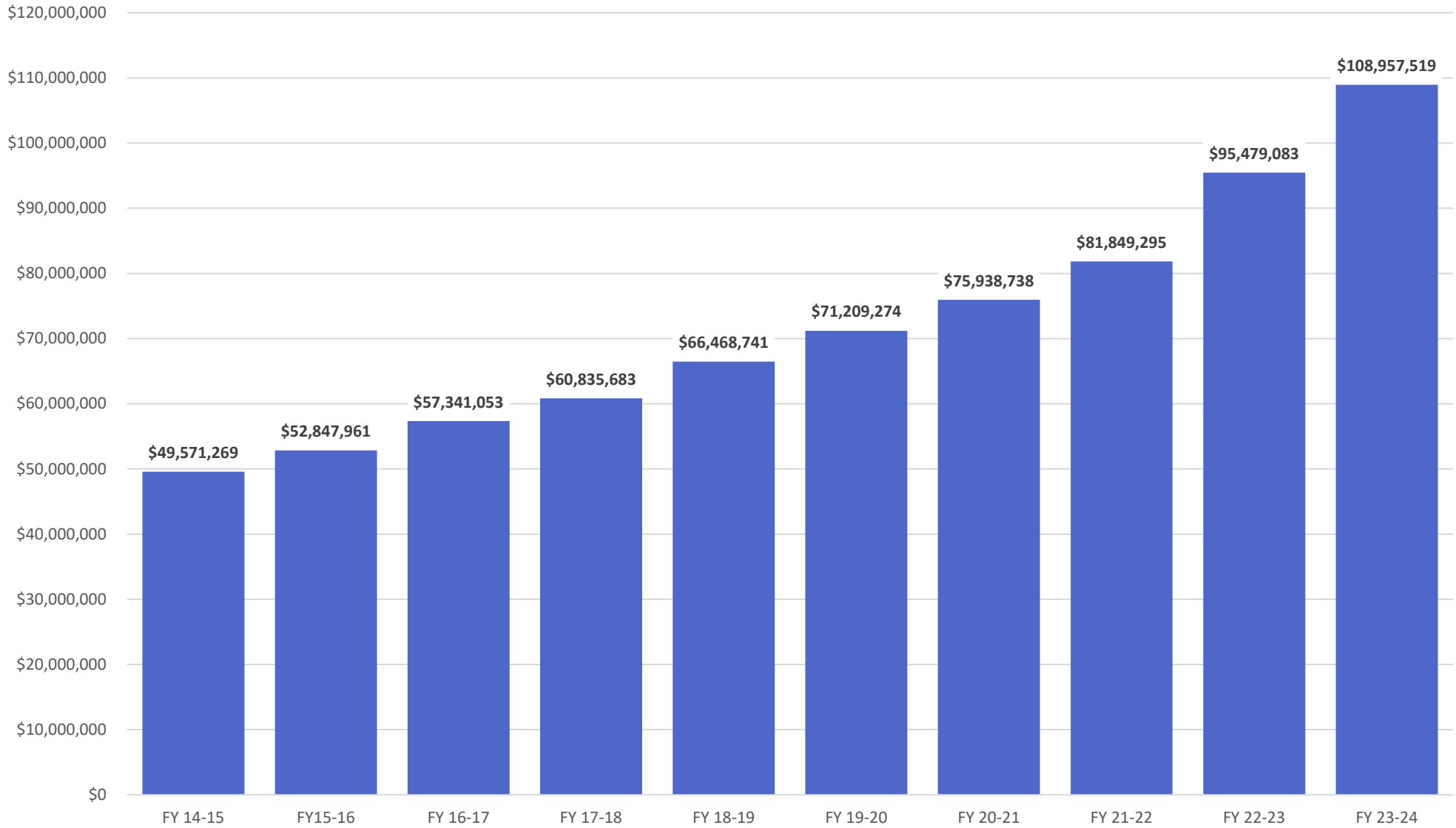
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## Reserves Summary by Fund

| Fund                              | Description                               | Amount                      |
|-----------------------------------|---|-----------------------------|
| Fund 1182                         | Public Safety Communications Network      | 1,253,328                   |
| Fund 1192                         | Domestic Violence Trust                   | 62,987                      |
| Fund 1193                         | Alcohol & Drug Abuse Trust                | 38,255                      |
| Fund 1194                         | Court Innovations/Technology              | 656,109                     |
| Fund 1196                         | Crime Prevention                          | 129,194                     |
| Fund 1211                         | Judicial Center Bond - Sinking            | 1,794,340                   |
| Fund 1212                         | Bond - Capital Improvement Ref Rec 2015   | 5,128,344                   |
| Fund 1213                         | Bond - Taxable SP Asmt Rv S2018           | 20,443                      |
| Fund 1219                         | ESL Series 2009 & 2010                    | 2,190,262                   |
| Fund 1307                         | Beach Front Park                          | 266,596                     |
| Fund 1308                         | Beachfront Park Maintenance               | 545,934                     |
| Fund 1311                         | 1/2 Cent Discretionary Sales Tax          | 7,127                       |
| Fund 1318                         | Marineland Acres District                 | 342,627                     |
| Fund 1319                         | Environmentally Sensitive Lands           | 738,777                     |
| Fund 1401                         | Airport                                   | 459,783                     |
| Fund 1405                         | Residential Solid Waste Collection        | 433,338                     |
| Fund 1408                         | Old Kings Rd Landfill                     | 270,840                     |
| Fund 1409                         | Construction & Demolition Debris Landfill | 765,695                     |
| Fund 1410                         | Bunnell Landfill                          | 266,965                     |
| Fund 1501                         | Health Insurance                          | 1,735,312                   |
| <b>Total Reserves - All Funds</b> |   | <b><u>\$ 64,311,839</u></b> |

# Property Tax Levied for the General Fund

(Shown at 95%)

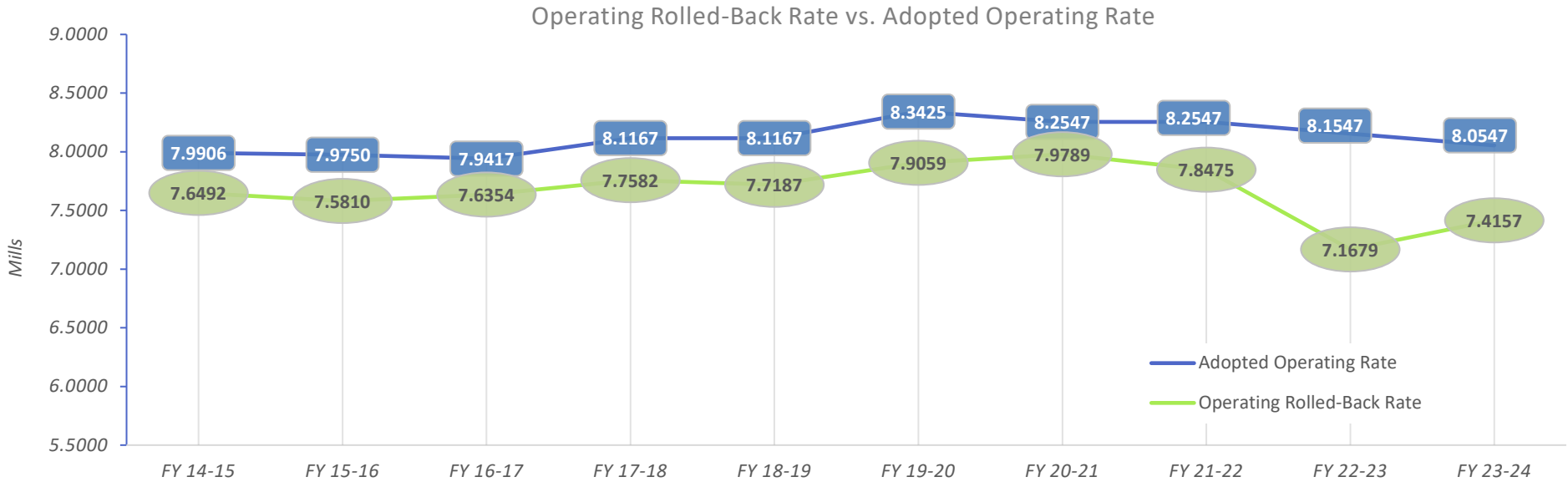


## Property Taxes for a home valued at \$300,000 (less \$50,000 homestead exemption)

### County Only - Combined Millage Rates



## History of Assessed Property Valuation and Millage Rates



| <u>Fiscal Year</u> | <u>Assessed Value Nonexempt</u> | <u>General Fund Millage Rate</u> | <u>ESL Operating Millage Rate</u> | <u>ESL Debt Millage Rate</u> | <u>Debt Service Millage Rate</u> | <u>Combined Millage Rate</u> |
|--------------------|---------------------------------|----------------------------------|-----------------------------------|------------------------------|----------------------------------|------------------------------|
| FY 23-24           | 14,463,614,718                  | 7.9297                           | 0.1250                            | 0.1250                       | 0.1546                           | 8.3343                       |
| FY 22-23           | 12,674,413,707                  | 7.9297                           | 0.1250                            | 0.1250                       | 0.1665                           | 8.3462                       |
| FY 21-22           | 10,729,809,625                  | 8.0297                           | 0.1250                            | 0.1250                       | 0.2050                           | 8.4847                       |
| FY 20-21           | 9,832,529,332                   | 8.1297                           | 0.1250                            | 0.1250                       | 0.2050                           | 8.5847                       |
| FY 19-20           | 9,220,159,526                   | 8.1297                           | 0.1250                            | 0.1250                       | 0.2050                           | 8.5847                       |
| FY 18-19           | 8,501,779,699                   | 8.2297                           | 0.1128                            | 0.1372                       | 0.2450                           | 8.7247                       |
| FY 17-18           | 7,889,605,514                   | 8.1167                           | 0.0000                            | 0.2500                       | 0.2450                           | 8.6117                       |
| FY 16-17           | 7,436,396,945                   | 8.1167                           | 0.0000                            | 0.2500                       | 0.2650                           | 8.6317                       |
| FY 15-16           | 7,004,726,021                   | 7.9417                           | 0.0000                            | 0.2500                       | 0.2751                           | 8.4668                       |
| FY 14-15           | 6,542,982,200                   | 7.9750                           | 0.0000                            | 0.2500                       | 0.3140                           | 8.5390                       |

**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.



# SECTION 2

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# CONSTITUTIONAL/ JUDICIAL

General Fund



| Fund 1001                    |   | Actual            | Actual            | Adopted           | Tentative         | Changes          |   |
|------------------------------|---|-------------------|-------------------|-------------------|-------------------|------------------|---|
| Div. 9201                    | Description   | FY 20-21          | FY 21-22          | FY 22-23          | FY 23-24          | + / (-)          | Comments                                |
| <b>Revenues</b>              |   |                   |                   |                   |                   |                  |   |
|                              | General Fund - BOCC                                 | 26,700,608        | 28,872,593        | 33,622,750        | 37,735,687        | 4,112,937        |   |
|                              | IT Costs - BOCC                                     | 0                 | 0                 | 0                 | 1,166,587         | 1,166,587        |   |
|                              | 1/2 Cent Discretionary Sales Tax                    | 3,000,000         | 3,000,000         | 3,000,000         | 3,000,000         | 0                |   |
|                              | <b>Total BOCC Revenues</b>                          | <b>29,700,608</b> | <b>31,872,593</b> | <b>36,622,750</b> | <b>41,902,274</b> | <b>5,279,524</b> |   |
|                              | Other Revenues                                      | 66,939            | 297,584           | 56,640            | 135,000           | 78,360           |   |
|                              | Sale of Assets                                      | 160,898           | 234,960           | 175,000           | 175,000           | 0                |   |
|                              | Contracts   | 5,165,045         | 6,746,939         | 7,655,119         | 8,620,317         | 965,198          |   |
|                              | <b>Total Sheriff Revenues</b>                       | <b>5,392,882</b>  | <b>7,279,483</b>  | <b>7,886,759</b>  | <b>8,930,317</b>  | <b>1,043,558</b> |   |
|                              | <b>Total Revenues</b>                               | <b>35,093,490</b> | <b>39,152,076</b> | <b>44,509,509</b> | <b>50,832,591</b> | <b>6,323,082</b> |   |
| <b>Expenditures</b>          |   |                   |                   |                   |                   |                  |   |
| <b>521 - Law Enforcement</b> |   |                   |                   |                   |                   |                  |   |
|                              | 591005 Regular Salaries                             | 12,804,945        | 13,412,946        | 16,377,543        | 18,277,228        | 1,899,685        |   |
|                              | 591005 Overtime                                     | 611,377           | 1,824,550         | 1,955,200         | 1,530,594         | (424,606)        |   |
|                              | 591005 Benefits                                     | 6,944,871         | 7,741,795         | 9,320,513         | 11,336,343        | 2,015,830        |   |
|                              | <b>Total Law Enforcement Personnel Services</b>     | <b>20,361,193</b> | <b>22,979,291</b> | <b>27,653,256</b> | <b>31,144,165</b> | <b>3,490,909</b> |   |
|                              | 591005 Professional Services                        | 1,180,276         | 20,477            | 30,000            | 30,000            | 0                |   |
|                              | 591005 Contractual Services                         | 94,317            | 751,073           | 1,123,200         | 1,306,200         | 183,000          |   |
|                              | 591005 SHR Investigative Fund                       | 5,901             | 10,795            | 20,000            | 20,000            | 0                |   |
|                              | 591005 Travel and Per Diem                          | 49,471            | 128,149           | 72,000            | 72,000            | 0                |   |
|                              | 591005 Communications Services                      | 216,485           | 222,607           | 200,000           | 200,000           | 0                |   |
|                              | 591005 Freight and Postage                          | 6,138             | 10,291            | 7,000             | 7,000             | 0                |   |
|                              | 591005 Utility Services                             | 1,749             | 2,392             | 4,000             | 4,000             | 0                |   |
|                              | 591005 Rentals and Leases                           | 132,531           | 103,515           | 94,000            | 94,000            | 0                |   |
|                              | 591005 Insurance                                    | 571,516           | 642,213           | 580,000           | 590,700           | 10,700           |   |
|                              | 591005 Repair and Maintenance Services              | 81,681            | 52,147            | 185,500           | 193,680           | 8,180            |   |
|                              | 591005 Printing and Binding                         | 53,931            | 36,823            | 20,000            | 20,000            | 0                |   |
|                              | 591005 Other Current Charges                        | 79,971            | 311,950           | 311,878           | 311,878           | 0                |   |
|                              | 591005 Office Supplies                              | 37,301            | 30,685            | 50,000            | 50,000            | 0                |   |
|                              | 591005 Operating Supplies                           | 1,583,866         | 2,072,646         | 1,732,500         | 1,941,029         | 208,529          | Includes IT Costs Transferred from BOCC |
|                              | 591005 Books, Pub, Subscriptions, Training          | 83,208            | 142,943           | 111,000           | 111,000           | 0                |   |
|                              | 591005 Reversion                                    | 7,723             | 36,456            | 0                 | 0                 | 0                |   |
|                              | <b>Total Law Enforcement Operating Expenditures</b> | <b>4,186,065</b>  | <b>4,575,162</b>  | <b>4,541,078</b>  | <b>4,951,487</b>  | <b>410,409</b>   |   |
|                              | 591005 Capital Equipment                            | 1,489,552         | 964,428           | 285,000           | 285,000           | 0                |   |
|                              | <b>Total Law Enforcement Capital</b>                | <b>1,489,552</b>  | <b>964,428</b>    | <b>285,000</b>    | <b>285,000</b>    | <b>0</b>         |   |

(continued on next page)

| Fund 1001                                |  | Actual            | Actual            | Adopted           | Tentative         | Changes          |          |
|--|--|-------------------|-------------------|-------------------|-------------------|------------------|----------|
| Div.                                     | Description                                | FY 20-21          | FY 21-22          | FY 22-23          | FY 23-24          | + / (-)          | Comments |
| 9202/9203                                | <b>Expenditures Continued</b>              |                   |                   |                   |                   |                  |          |
| 591005                                   | Debt Principal/Interest                    | 616,299           | 680,279           | 1,228,800         | 1,228,800         | 0                |          |
|  | <b>Total Law Enforcement Debt Service</b>  | <b>616,299</b>    | <b>680,279</b>    | <b>1,228,800</b>  | <b>1,228,800</b>  | <b>0</b>         |          |
|  | <b>Total Law Enforcement Expenditures</b>  | <b>26,653,109</b> | <b>29,199,160</b> | <b>33,708,134</b> | <b>37,609,452</b> | <b>3,901,318</b> |          |
| <b>523 - Detention and/or Correction</b> |  |                   |                   |                   |                   |                  |          |
| 591005                                   | Regular Salaries                           | 3,697,217         | 3,928,213         | 4,333,065         | 4,904,042         | 570,977          |          |
| 591005                                   | Overtime                                   | 304,804           | 559,570           | 558,000           | 515,749           | (42,251)         |          |
| 591005                                   | Benefits                                   | 2,049,961         | 2,361,073         | 2,735,335         | 3,256,856         | 521,521          |          |
|  | <b>Total Inmate Personnel Services</b>     | <b>6,051,982</b>  | <b>6,848,856</b>  | <b>7,626,400</b>  | <b>8,676,647</b>  | <b>1,050,247</b> |          |
| 591005                                   | Professional Services                      | 1,119,418         | 1,287,502         | 1,267,300         | 1,267,300         | 0                |          |
| 591005                                   | Contractual Services                       | 154,237           | 416,192           | 425,000           | 521,913           | 96,913           |          |
| 591005                                   | Travel and Per Diem                        | 5,147             | 3,259             | 2,000             | 2,000             | 0                |          |
| 591005                                   | Transportation, Freight & Postage          | 25,901            | 48,954            | 50,000            | 50,000            | 0                |          |
| 591005                                   | Utility Services                           | 4,456             | 4,441             | 4,500             | 4,500             | 0                |          |
| 591005                                   | Rentals and Leases                         | 8,162             | 9,537             | 8,000             | 8,000             | 0                |          |
| 591005                                   | Insurance                                  | 107,532           | 151,154           | 90,000            | 90,000            | 0                |          |
| 591005                                   | Repair and Maintenance Services            | 0                 | 1,216             | 20,000            | 20,000            | 0                |          |
| 591005                                   | Printing and Binding                       | 0                 | 285               | 1,500             | 1,500             | 0                |          |
| 591005                                   | Other Current Charges                      | 0                 | 1,147             | 3,000             | 3,000             | 0                |          |
| 591005                                   | Office Supplies                            | 13,305            | 13,813            | 10,000            | 10,000            | 0                |          |
| 591005                                   | Operating Supplies                         | 106,071           | 196,734           | 137,000           | 137,000           | 0                |          |
| 591005                                   | Books, Pub, Subscriptions, Training        | 4,440             | 6,853             | 2,000             | 2,000             | 0                |          |
| 591005                                   | Reversion                                  | 0                 | 0                 | 0                 | 0                 | 0                |          |
|  | <b>Total Inmate Operating Expenditures</b> | <b>1,548,669</b>  | <b>2,141,087</b>  | <b>2,020,300</b>  | <b>2,117,213</b>  | <b>96,913</b>    |          |
| 591005                                   | Capital                                    | 7,780             | 6,974             | 20,000            | 20,000            | 0                |          |
|  | <b>Total Inmate Capital Expenditures</b>   | <b>7,780</b>      | <b>6,974</b>      | <b>20,000</b>     | <b>20,000</b>     | <b>0</b>         |          |
|  | <b>Total Inmate Facility</b>               | <b>7,608,431</b>  | <b>8,996,917</b>  | <b>9,666,700</b>  | <b>10,813,860</b> | <b>1,147,160</b> |          |

**Sheriff**

**General Fund**

| Fund 1001                                    |                                     | Actual            | Actual            | Adopted           | Tentative         | Changes          |  |
|--|-------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|--|
| Div.   | Description                         | FY 20-21          | FY 21-22          | FY 22-23          | FY 23-24          | + / (-)          | Comments   |
| <b>9202/9203</b>                             |                                     |                   |                   |                   |                   |                  |  |
| <b>711 - Courthouse Security</b>             |                                     |                   |                   |                   |                   |                  |  |
| 591005                                       | Regular Salaries                    | 503,723           | 57,466            | 686,390           | 719,659           | 33,269           |  |
| 591005                                       | Overtime                            | 28,695            | 41,163            | 46,500            | 56,715            | 10,215           |  |
| 591005                                       | Benefits                            | 279,250           | 313,497           | 373,785           | 438,318           | 64,533           |  |
| <b>Total Bailiffs Personnel Services</b>     |                                     | <b>811,668</b>    | <b>412,126</b>    | <b>1,106,675</b>  | <b>1,214,692</b>  | <b>108,017</b>   |  |
| 591005                                       | Travel and Per Diem                 | 0                 | 202               | 1,000             | 1,000             | 0                |  |
| 591005                                       | Rentals and Leases                  | 350               | 380               | 1,000             | 1,000             | 0                |  |
| 591005                                       | Insurance                           | 18,295            | 21,319            | 24,000            | 24,000            | 0                |  |
| 591005                                       | Office Supplies                     | 699               | 356               | 500               | 500               | 0                |  |
| 591005                                       | Operating Supplies                  | 938               | 1,615             | 1,000             | 1,000             | 0                |  |
| 591005                                       | Books, Pub, Subscriptions, Training | 0                 | 0                 | 500               | 500               | 0                |  |
| 591005                                       | Reversion                           | 0                 | 0                 | 0                 | 0                 | 0                |  |
| <b>Total Bailiffs Operating Expenditures</b> |                                     | <b>20,282</b>     | <b>23,872</b>     | <b>28,000</b>     | <b>28,000</b>     | <b>0</b>         |  |
| <b>Total Bailiffs</b>                        |                                     | <b>831,950</b>    | <b>435,998</b>    | <b>1,134,675</b>  | <b>1,242,692</b>  | <b>108,017</b>   |  |
| 591005                                       | IT Costs                            | 0                 | 0                 | 0                 | 1,166,587         | 1,166,587        | Originally Funded in BOCC                            |
| <b>Total Sheriff Expenditures</b>            |                                     | <b>35,093,490</b> | <b>38,632,075</b> | <b>44,509,509</b> | <b>50,832,591</b> | <b>6,323,082</b> | <b>Overall Expenditure Increase/Decrease: 14.21%</b> |

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

| Fund 1001                                |                           | Actual           | Actual           | Adopted          | Tentative        | Changes       |          |
|--|---------------------------|------------------|------------------|------------------|------------------|---------------|----------|
| Div. 9220                                | Description               | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | + / (-)       | Comments |
| <b>Revenues</b>                          |                           |                  |                  |                  |                  |               |          |
| 591003                                   | General Fund BOCC         | 2,663,001        | 2,807,482        | 3,085,363        | 3,159,187        | 73,824        |          |
|  | Non-BOCC Revenue          | 29,445           | 73,683           | 83,184           | 87,907           | 4,723         |          |
|  | <b>Total Revenues</b>     | <b>2,692,446</b> | <b>2,881,165</b> | <b>3,168,547</b> | <b>3,247,094</b> | <b>78,547</b> |          |
| <b>Expenditures</b>                      |                           |                  |                  |                  |                  |               |          |
| <b>586- Intra-Governmental Transfers</b> |                           |                  |                  |                  |                  |               |          |
|  | Personnel Services        | 2,238,034        | 2,371,284        | 2,774,374        | 2,734,820        | (39,554)      |          |
|  | Operating Expenses        | 316,807          | 295,558          | 393,073          | 466,174          | 73,101        |          |
|  | Capital Outlay            | 55,834           | 64,035           | 0                | 30,000           | 30,000        |          |
|  | Non-Operating             | 0                | 0                | 1,100            | 16,100           | 15,000        |          |
|  | <b>Total Expenditures</b> | <b>2,610,675</b> | <b>2,730,877</b> | <b>3,168,547</b> | <b>3,247,094</b> | <b>78,547</b> |          |

**Note:**

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

**Tax Collector**

**General Fund**

| Fund 1001                                |                           | Actual           | Actual           | Adopted          | Tentative        | Changes        |          |
|--|---------------------------|------------------|------------------|------------------|------------------|----------------|----------|
| Div. 9230                                | Description               | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | + / (-)        | Comments |
| <b>Revenues</b>                          |                           |                  |                  |                  |                  |                |          |
| 534008                                   | General Fund BOCC         | 2,930,007        | 3,138,180        | 3,700,000        | 4,160,000        | 460,000        |          |
|  | <b>Total Revenues</b>     | <b>2,930,007</b> | <b>3,138,180</b> | <b>3,700,000</b> | <b>4,160,000</b> | <b>460,000</b> |          |
| <b>Expenditures</b>                      |                           |                  |                  |                  |                  |                |          |
| <b>586- Intra-Governmental Transfers</b> |                           |                  |                  |                  |                  |                |          |
| 534008                                   | Commissions               | 2,930,007        | 3,138,180        | 3,700,000        | 4,160,000        | 460,000        |          |
|  | <b>Total Expenditures</b> | <b>2,930,007</b> | <b>3,138,180</b> | <b>3,700,000</b> | <b>4,160,000</b> | <b>460,000</b> |          |

Clerk of the Circuit Court & Comptroller

General Fund

| Fund 1001                                |                                     | Actual           | Actual           | Adopted          | Tentative        | Changes         |   |
|--|-------------------------------------|------------------|------------------|------------------|------------------|-----------------|---|
| Div. 9250                                | Description                         | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | + / (-)         | Comments  |
| <b>Revenues</b>                          |                                     |                  |                  |                  |                  |                 |   |
| 591004                                   | General Fund BOCC                   | 2,273,393        | 2,255,151        | 2,441,828        | 3,035,350        | 593,522         |   |
|  | One Time Enhancement BOCC           | 0                | 0                | 148,322          | 0                | (148,322)       |   |
|  | Clerk Excess Fees                   | (390,890)        | (245,619)        | 0                | 0                | 0               |   |
|  | Clerk Earned Revenues               | 1,406,080        | 1,269,909        | 1,215,554        | 894,748          | (320,806)       |   |
|  | <b>Total Revenues</b>               | <b>3,288,583</b> | <b>3,279,441</b> | <b>3,805,704</b> | <b>3,930,098</b> | <b>124,394</b>  |   |
| <b>Expenditures</b>                      |                                     |                  |                  |                  |                  |                 |   |
| <b>586- Intra-Governmental Transfers</b> |                                     |                  |                  |                  |                  |                 |   |
| 591004                                   | Regular Salaries                    | 2,001,000        | 2,165,711        | 2,600,928        | 2,645,585        | 44,657          |   |
| 591004                                   | Overtime                            | 15,193           | 22,360           | 0                | 0                | 0               |   |
| 591004                                   | Employee Benefits                   | 845,977          | 917,765          | 1,193,374        | 1,374,825        | 181,451         |   |
|  | <b>Total Personnel Services</b>     | <b>2,862,170</b> | <b>3,105,836</b> | <b>3,794,302</b> | <b>4,020,410</b> | <b>226,108</b>  |   |
| 591004                                   | Professional Services               | 12,550           | 12,893           | 19,000           | 19,000           | 0               |   |
| 591004                                   | Contracted Services                 | 307,136          | 187,030          | 85,190           | 51,450           | (33,740)        |   |
| 591004                                   | Travel Expense                      | 15,205           | 31,529           | 40,750           | 18,450           | (22,300)        |   |
| 591004                                   | Communications Expense              | 28,151           | 35,984           | 31,140           | 9,900            | (21,240)        |   |
| 591004                                   | Postage Expense                     | 3,741            | 1,968            | 2,500            | 1,500            | (1,000)         |   |
| 591004                                   | Rental of Equipment                 | 66,745           | 86,006           | 78,970           | 77,224           | (1,746)         |   |
| 591004                                   | Maintenance Agreements              | 121,788          | 85,457           | 93,930           | 87,410           | (6,520)         |   |
| 591004                                   | Printing and Binding                | 1,706            | 790              | 3,000            | 2,500            | (500)           |   |
| 591004                                   | Other Current Charges               | 18,935           | 9,875            | 9,000            | 0                | (9,000)         |   |
| 591004                                   | Office Supplies                     | 9,204            | 7,897            | 13,650           | 12,150           | (1,500)         |   |
| 591004                                   | Office Equipment Under \$750        | 263,941          | 76,897           | 720              | 0                | (720)           |   |
| 591004                                   | Other Operating Expenses            | 84,565           | 121,510          | 63,180           | 76,980           | 13,800          |   |
| 591004                                   | Books, Publications & Memberships   | 4,869            | 4,258            | 5,820            | 4,480            | (1,340)         |   |
| 591004                                   | Education/Conference/Training       | 3,275            | 19,929           | 15,630           | 10,930           | (4,700)         |   |
| 591004                                   | Capital Outlay Equipment            | 18,058           | 0                | 0                | 0                | 0               |   |
|  | <b>Total Operating Expenditures</b> | <b>959,869</b>   | <b>682,023</b>   | <b>462,480</b>   | <b>371,974</b>   | <b>(90,506)</b> |   |
|  | Court Related Expense               | (533,456)        | (508,418)        | (451,078)        | (462,286)        | (11,208)        |   |
|  | <b>Total Expenditures</b>           | <b>3,288,583</b> | <b>3,279,441</b> | <b>3,805,704</b> | <b>3,930,098</b> | <b>124,394</b>  | <b>Overall Expenditure Increase/Decrease: 3.27%</b> |

**Note:**

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

**Supervisor of Elections**

**General Fund**

| <b>Fund 1001</b>                         |   | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b> |   |
|--|---|------------------|------------------|------------------|------------------|----------------|---|
| <b>Div. 9240</b>                         | <b>Description</b>                                  | <b>FY 20-21</b>  | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>   |
| <b>Revenues</b>                          |   |                  |                  |                  |                  |                |   |
| 591006                                   | General Fund BOCC                                   | 1,903,924        | 1,665,546        | 1,814,013        | 2,696,192        | 882,179        |   |
|  | One Time Enhancement BOCC                           | 0                | 110,000          | 319,236          | 0                | (319,236)      |   |
|  | <b>Total Revenues</b>                               | <b>1,903,924</b> | <b>1,775,546</b> | <b>2,133,249</b> | <b>2,696,192</b> | <b>562,943</b> |   |
| <b>Expenditures</b>                      |   |                  |                  |                  |                  |                |   |
| <b>586- Intra-Governmental Transfers</b> |   |                  |                  |                  |                  |                |   |
| 591006                                   | Salary/Executive                                    | 130,165          | 134,720          | 138,088          | 151,720          | 13,632         | Estimated   |
| 591006                                   | Regular Salary                                      | 451,840          | 571,840          | 639,920          | 738,080          | 98,160         | 1 FTE plus COLA   |
| 591006                                   | Overtime  | 37,440           | 40,200           | 37,680           | 85,440           | 47,760         | 2 Elections: PPP & Primary                              |
| 591006                                   | Benefits  | 255,101          | 307,484          | 354,727          | 440,034          | 85,307         | FRS and Medical Insurance Increases                     |
|  | <b>Total Admin Voter Reg Personnel Services</b>     | <b>874,546</b>   | <b>1,054,244</b> | <b>1,170,415</b> | <b>1,415,274</b> | <b>244,859</b> |   |
| 591006                                   | Certification                                       | 2,000            | 2,000            | 2,000            | 2,000            | 0              |   |
| 591006                                   | Auto-Gas, Oil, Auto Insurance                       | 1,600            | 1,600            | 2,050            | 2,050            | 0              |   |
| 591006                                   | Communications Expense                              | 720              | 900              | 900              | 2,280            | 1,380          | Additional Mobile Phone                                 |
| 591006                                   | Contingency   | 2,500            | 2,500            | 2,500            | 2,500            | 0              |   |
| 591006                                   | Contractual Services                                | 4,340            | 6,210            | 6,410            | 7,372            | 962            | Vendor Cost Increase                                    |
| 591006                                   | Dues - sub/memberships                              | 2,610            | 2,734            | 2,802            | 3,075            | 273            | FSE Membership Increase                                 |
| 591006                                   | Equipment Lease/Rental                              | 16,940           | 20,408           | 20,900           | 20,900           | 0              |   |
| 591006                                   | Equipment Maintenance                               | 38,231           | 24,560           | 16,675           | 20,275           | 3,600          | Vendor Cost Increase                                    |
| 591006                                   | Legal Advertising/Printing                          | 3,240            | 5,700            | 5,980            | 7,410            | 1,430          | Cost of Advertising Increase                            |
| 591006                                   | List Maintenance                                    | 17,460           | 0                | 17,460           | 15,750           | (1,710)        | Less Annual List Maintenance is Estimated               |
| 591006                                   | Notary Insurance                                    | 0                | 0                | 0                | 0                | 0              |   |
| 591006                                   | Office Supplies                                     | 55,064           | 26,383           | 52,035           | 70,645           | 18,610         | SB 7050 New Voter Info Cards, All New List Maint. Forms |
| 591006                                   | Other Current                                       | 0                | 0                | 0                | 0                | 0              |   |
| 591006                                   | Postage   | 37,015           | 50,811           | 60,516           | 77,044           | 16,528         | Postage Increase, Additional Voter List Maint.          |
| 591006                                   | Software License and Support                        | 41,434           | 36,431           | 97,898           | 122,743          | 24,845         | Backup Solution, Vendor Cost Increase                   |
| 591006                                   | Training - Admin                                    | 21,150           | 3,500            | 26,500           | 32,250           | 5,750          | FCEP Training for Additional FTE                        |
| 591006                                   | Travel  | 1,611            | 2,573            | 2,573            | 2,597            | 24             | Estimated   |
| 591006                                   | Voter Education                                     | 0                | 0                | 0                | 0                | 0              |   |
| 591006                                   | Capital O/L   | 0                | 0                | 0                | 0                | 0              |   |
|  | <b>Total Admin Voter Reg Operating Expenditures</b> | <b>245,915</b>   | <b>186,310</b>   | <b>317,199</b>   | <b>388,891</b>   | <b>71,692</b>  |   |
|  | <b>Total Admin Voter Reg Expenditures</b>           | <b>1,120,461</b> | <b>1,240,554</b> | <b>1,487,614</b> | <b>1,804,165</b> | <b>316,551</b> |   |

**Supervisor of Elections**

**General Fund**

| Fund 1001<br>Div. 9241 | Description                                       | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments   |
|------------------------|---|--------------------|--------------------|---------------------|-----------------------|----------------|--|
| <b>Expenditures</b>    |   |                    |                    |                     |                       |                |  |
| 591006                 | Election Worker Salary                            | 99,237             | 99,380             | 136,134             | 243,918               | 107,784        | 2 Elections: PPP & Primary                                 |
| 591006                 | Benefits  | 8,754              | 8,330              | 16,693              | 20,930                | 4,237          | 2 Elections: PPP & Primary                                 |
|                        | <b>Total Elections Personnel Services</b>         | <b>107,991</b>     | <b>107,710</b>     | <b>152,827</b>      | <b>264,848</b>        | <b>112,021</b> |  |
| 591006                 | Auto - Gas, Oil                                   | 400                | 300                | 2,050               | 2,050                 | 0              |  |
| 591006                 | Ballots   | 155,608            | 120,053            | 126,565             | 228,998               | 102,433        | 2 Elections: PPP & Primary                                 |
| 591006                 | Communications                                    | 8,700              | 3,251              | 4,160               | 5,610                 | 1,450          | Additional Precinct Connectivity Equipment                 |
| 591006                 | Contingency                                       | 2,500              | 2,500              | 2,500               | 2,500                 | 0              |  |
| 591006                 | Contractual Services                              | 9,435              | 7,075              | 13,050              | 24,500                | 11,450         | Vendor Cost Increase                                       |
| 591006                 | Equipment/Facility/Truck Rental                   | 3,050              | 3,200              | 4,800               | 11,600                | 6,800          | 2 Elections: PPP & Primary; Vendor Cost Increase           |
| 591006                 | Equipment Maintenance                             | 58,305             | 73,984             | 71,000              | 55,603                | (15,397)       | Estimated Last Year - Actual Cost is Lower                 |
| 591006                 | Legal Advertising                                 | 5,225              | 10,500             | 34,300              | 15,630                | (18,670)       | No VBM Expiry Notice this Year                             |
| 591006                 | Office Supplies                                   | 29,505             | 19,045             | 56,725              | 98,000                | 41,275         | Election Seals, Envelopes, Bags, VBM, BOD Printer Ink, Etc |
| 591006                 | Other Current                                     | 0                  | 0                  | 0                   | 0                     | 0              |  |
| 591006                 | Poll Worker Training (HAVA Match Eligible)        | 0                  | 0                  | 0                   | 0                     | 0              |  |
| 591006                 | Postage   | 44,513             | 35,654             | 72,383              | 68,890                | (3,493)        | No VBM Expiry Notice This Year                             |
| 591006                 | Software License and Support                      | 48,086             | 35,775             | 97,700              | 107,488               | 9,788          | Vendor Cost Increase                                       |
| 591006                 | Travel  | 629                | 945                | 575                 | 1,310                 | 735            | Early Voting Staff Travel for 2 Elections                  |
| 591006                 | Voter Education                                   | 5,000              | 5,000              | 7,000               | 5,000                 | (2,000)        |  |
| 591006                 | Capital O/L                                       | 110,000            | 0                  | 0                   | 0                     | 0              |  |
|                        | <b>Total Elections Operating Expenditures</b>     | <b>480,956</b>     | <b>317,282</b>     | <b>492,808</b>      | <b>627,179</b>        | <b>134,371</b> |  |
|                        | <b>Total Election Expenditures</b>                | <b>588,947</b>     | <b>424,992</b>     | <b>645,635</b>      | <b>892,027</b>        | <b>246,392</b> |  |
|                        | <b>Total Supervisor of Elections Expenditures</b> | <b>1,709,408</b>   | <b>1,665,546</b>   | <b>2,133,249</b>    | <b>2,696,192</b>      | <b>562,943</b> | <b>Overall Expenditure Increase/Decrease:<br/>26.39%</b>   |

**Note:**

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



**Court Services**

**General Fund**

| Fund 1001                        |                          | Actual       | Actual       | Adopted      | Tentative    | Changes      |  |
|----------------------------------|--------------------------|--------------|--------------|--------------|--------------|--------------|--|
| Div. 9000                        | Description              | FY 20-21     | FY 21-22     | FY 22-23     | FY 23-24     | + / (-)      | Comments   |
| <b>Expenditures</b>              |                          |              |              |              |              |              |  |
| <b>601- Court Administration</b> |                          |              |              |              |              |              |  |
| 531000                           | Professional Services    | 0            | 263          | 0            | 1,000        | 1,000        | FY22 ADA Accommodations                              |
| 541002                           | Communications           | 3,176        | 2,394        | 4,000        | 3,000        | (1,000)      | Local & Long Distance from State of Fla, Verizon     |
| 552002                           | Other Operating Expenses | 0            | 0            | 0            | 2,500        | 2,500        |  |
| <b>Total Expenditures</b>        |                          | <b>3,176</b> | <b>2,657</b> | <b>4,000</b> | <b>6,500</b> | <b>2,500</b> | <b>Overall Expenditure Increase/Decrease: 62.50%</b> |

**Pretrial Services Supervision**

**General Fund**

| Fund 1001<br>Div. 9001                  | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-                                | Comments                      |
|---|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|-------------------------------|
| <b>Expenditures</b>                     |                                     |                    |                    |                     |                       |   |                               |
| <b>719- Other Operating Court Costs</b> |                                     |                    |                    |                     |                       |   |                               |
| 512000                                  | Regular Salaries                    | 37,201             | 38,450             | 40,706              | 42,869                | 2,163   | 1.0 FTE with 5.3% COLA        |
| 52XXXX                                  | Employee Benefits                   | 17,153             | 17,706             | 19,896              | 22,814                | 2,918   |                               |
|   | <b>Total Personnel Services</b>     | <b>54,354</b>      | <b>56,156</b>      | <b>60,602</b>       | <b>65,683</b>         | <b>5,081</b>                                  |                               |
| 534006                                  | Other Contracted Expenses           | 7,540              | 8,040              | 10,000              | 10,000                | 0   | Florida Drug Testing Services |
| 540000                                  | Travel Expenses                     | 0                  | 0                  | 500                 | 1,700                 | 1,200   |                               |
| 541002                                  | Communications Recurring            | 0                  | 0                  | 100                 | 50                    | (50)  |                               |
| 542000                                  | Postage                             | 0                  | 0                  | 50                  | 50                    | 0   |                               |
| 547000                                  | Printing & Binding                  | 0                  | 0                  | 50                  | 0                     | (50)  |                               |
| 551000                                  | Office Supplies                     | 165                | 101                | 500                 | 500                   | 0   |                               |
| 551000                                  | Office Equipment                    | 0                  | 59                 | 0                   | 0                     | 0   |                               |
| 552002                                  | Other Operating Expenses            | 206                | 269                | 1,500               | 1,300                 | (200)   | Drug Testing Supplies         |
| 554001                                  | Publications/Memberships            | 175                | 100                | 100                 | 100                   | 0   |                               |
| 555001                                  | Training / Educational Cost         | 0                  | 0                  | 0                   | 200                   | 200   |                               |
| 555002                                  | Conference & Seminar Registration   | 825                | 0                  | 1,000               | 700                   | (300)   |                               |
|   | <b>Total Operating Expenditures</b> | <b>8,911</b>       | <b>8,569</b>       | <b>13,800</b>       | <b>14,600</b>         | <b>800</b>                                    |                               |
|   |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |                               |
| <b>Total Expenditures</b>               |                                     | <b>63,265</b>      | <b>64,725</b>      | <b>74,402</b>       | <b>80,283</b>         | <b>5,881</b>                                  | <b>7.90%</b>                  |

**State Attorney**

**General Fund**

| Fund 1001                                 |                                | Actual        | Actual        | Adopted       | Tentative     | Changes  |   |
|---|--------------------------------|---------------|---------------|---------------|---------------|----------|---|
| Div. 9100                                 | Description                    | FY 20-21      | FY 21-22      | FY 22-23      | FY 23-24      | + / (-)  | Comments  |
| <b>Expenditures</b>                       |                                |               |               |               |               |          |   |
| <b>602- State Attorney Administration</b> |                                |               |               |               |               |          |   |
| 534006                                    | Other Contracted Services      | 0             | 0             | 0             | 0             | 0        |   |
| 541002                                    | Communications                 | 22,297        | 20,715        | 26,000        | 26,000        | 0        | Fiber Internet, Local & Long Distance: State, Verizon   |
| 546004                                    | Maintenance Agreements         | 0             | 0             | 0             | 0             | 0        |   |
| 551000                                    | Office Supplies                | 0             | 0             | 0             | 0             | 0        |   |
| 551001                                    | Office Equipment under \$1,000 | 0             | 0             | 0             | 0             | 0        |   |
| <b>Total Expenditures</b>                 |                                | <b>22,297</b> | <b>20,715</b> | <b>26,000</b> | <b>26,000</b> | <b>0</b> | <b>Overall Expenditure Increase/Decrease:<br/>0.00%</b> |

**Public Defender**

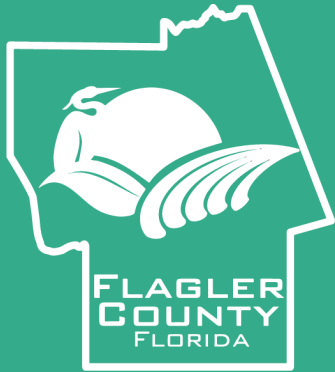
**General Fund**

| Fund 1001                                  |                          | Actual   | Actual   | Adopted      | Tentative    | Changes  |   |
|--|--------------------------|----------|----------|--------------|--------------|----------|---|
| Div. 9101                                  | Description              | FY 20-21 | FY 21-22 | FY 22-23     | FY 23-24     | + / (-)  | Comments                                      |
| <b>Expenditures</b>                        |                          |          |          |              |              |          |   |
| <b>603- Public Defender Administration</b> |                          |          |          |              |              |          |   |
| 541002                                     | Communications           | 0        | 0        | 3,000        | 3,000        | 0        | Local & Long Distance: State of Florida       |
| 541003                                     | Data Processing Software | 0        | 0        | 0            | 0            | 0        | <b>Overall Expenditure Increase/Decrease:</b> |
| <b>Total Expenditures</b>                  |                          | <b>0</b> | <b>0</b> | <b>3,000</b> | <b>3,000</b> | <b>0</b> | <b>0.00%</b>                                  |

**Guardian Ad Litem**

**General Fund**

| Fund 1001<br>Div. 9104                          | Description                          | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-                                | Comments   |
|---|--------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|--|
| <b>Expenditures</b>                             |                                      |                    |                    |                     |                       |   |  |
| <b>685- Guardian Ad Litem- Circuit Juvenile</b> |                                      |                    |                    |                     |                       |   |  |
| 512000  | Regular Salaries                     | 27,458             | 30,309             | 29,120              | 32,864                | 3,744   | 1.0 FTE with 5.3% COLA                               |
| 514000  | Overtime                             | 105                | 0                  | 0                   | 0                     | 0   |  |
| 52XXXX  | Employee Benefits                    | 15,406             | 14,372             | 16,781              | 20,675                | 3,894   |  |
|   | <b>Total Personnel Services</b>      | <b>42,969</b>      | <b>44,681</b>      | <b>45,901</b>       | <b>53,539</b>         | <b>7,638</b>                                  |  |
| 534006  | Other Contracted Services            | 120                | 93                 | 100                 | 150                   | 50  |  |
| 540000  | Travel                               | 0                  | 0                  | 400                 | 100                   | (300)   |  |
| 541002  | Communications Recurring             | 1,000              | 1,088              | 1,720               | 1,500                 | (220)   | Verizon  |
| 542000  | Postage                              | 340                | 218                | 400                 | 300                   | (100)   | Postage for Holiday Cards, Anniversary & Thank You's |
| 547000  | Printing & Binding                   | 166                | 0                  | 0                   | 0                     | 0   |  |
| 551000  | Office Supplies                      | 378                | 154                | 1,000               | 500                   | (500)   | Paper, Amazon  |
| 551001  | Office Equipment                     | 181                | 11                 | 750                 | 1,000                 | 250   |  |
| 552002  | Other Operating Expenditures         | 57                 | 97                 | 200                 | 400                   | 200   |  |
| 555002  | Training/Conference & Seminar Regist | 0                  | 325                | 500                 | 0                     | (500)   | Florida Dependency Summit                            |
|   | <b>Total Operating Expenditures</b>  | <b>2,242</b>       | <b>1,987</b>       | <b>5,070</b>        | <b>3,950</b>          | <b>(1,120)</b>                                |  |
|   |                                      |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |  |
| <b>Total Expenditures</b>                       |                                      | <b>45,211</b>      | <b>46,668</b>      | <b>50,971</b>       | <b>57,489</b>         | <b>6,518</b>                                  | <b>12.79%</b>  |



# SECTION 3

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# GENERAL FUND

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

General Fund Revenues

General Fund

| Fund 1001<br>Div. 0000 | Description                            | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments  |
|------------------------|--|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>        |  |                    |                    |                     |                       |                    |   |
| 311000                 | Ad Valorem Taxes                       | 76,024,538         | 82,015,835         | 95,479,083          | 108,957,519           | 13,478,436         | 14.12% Property Valuation Increase @ 95%          |
| 311001                 | Delinquent                             | 1,021,383          | 1,130,408          | 0                   | 0                     | 0                  |   |
| 315000                 | Communication Services Tx              | 0                  | 0                  | 208,297             | 235,706               | 27,409             | Previously in Fund 1212                           |
| 316001                 | Occupational Licenses                  | 5,355              | 2,713              | 5,000               | 4,000                 | (1,000)            |   |
| 329003                 | Vessel Registration                    | 33,319             | 33,155             | 30,000              | 30,000                | 0                  |   |
| 331200                 | State Homeland Security                | 88,370             | 16,926             | 0                   | 0                     | 0                  | Moved to Fund 1128                                |
| 331200                 | EMPG Covid-19 Supplement               | 9,839              | 0                  | 0                   | 0                     | 0                  |   |
| 331200                 | FDEM HMPG FIRE ST 62 HARD              | 51,006             | 0                  | 0                   | 0                     | 0                  |   |
| 331200                 | Fed - Civil Def (SLA) EMPG             | 62,250             | 0                  | 0                   | 0                     | 0                  | Moved to Fund 1128                                |
| 331420                 | Federal Grant - Transp. - Mass Transit | 477,250            | 117,009            | 0                   | 215,790               | 215,790            | 5310 Operating Grant                              |
| 331490                 | FDOT Oper Asst Grt (5311)              | 69,611             | 90,538             | 0                   | 0                     | 0                  |   |
| 331490                 | 5311 RURAL OPERATING ASST              | 61,405             | 0                  | 0                   | 0                     | 0                  |   |
| 331620                 | Federal Grant- Hum Srv- Public Asst    | 83,193             | 70,266             | 0                   | 85,000                | 85,000             | Includes Em. Hme Eng. Asst, Older Amer & CARES    |
| 331690                 | Federal Grant - Hum Srv- Other         | 472,608            | 362,503            | 0                   | 345,000               | 345,000            | Includes Title IIIB-Title IIIC & Nutrition Svcs   |
| 334200                 | EMS C9818 & following yrs              | 12,594             | 0                  | 0                   | 0                     | 0                  |   |
| 334200                 | 9G-19-EMPA                             | 124,344            | 0                  | 0                   | 0                     | 0                  | Moved to Fund 1128                                |
| 334200                 | Hazardous Materials Update             | 2,344              | 6,163              | 2,500               | 0                     | (2,500)            | Moved to Fund 1128                                |
| 334200                 | DEM-HLMP Agr # B00037                  | 178,626            | 0                  | 0                   | 0                     | 0                  |   |
| 334200                 | Pub Trans Blk Grt GOY77                | 192,491            | 0                  | 0                   | 0                     | 0                  |   |
| 334490                 | State Grant- Transportation - Other    | 688,888            | 454,535            | 0                   | 520,648               | 520,648            | Includes Transp Disadv. & Shirley Conroy Grts     |
| 334610                 | State Grant- Han Srv- Health/Hosp      | 157,151            | 76,692             | 0                   | 152,500               | 152,500            | Includes Alzheimer's Dis. & Home Care for Elderly |
| 334690                 | State Grant - Hum Srv - Other          | 237,701            | 230,568            | 0                   | 200,000               | 200,000            | Includes Comm Care- Elderly & Congregate Meals    |
| 334700                 | Aid to Libraries                       | 18,437             | 24,197             | 23,764              | 24,197                | 433                |   |
| 335120                 | State Revenue Sharing                  | 612,996            | 0                  | 0                   | 0                     | 0                  | Moved to Fund 1212 for Debt Service               |
| 335160                 | Racing Tax                             | 223,250            | 223,250            | 223,250             | 223,250               | 0                  |   |
| 335181                 | 1/2 Cent Sales Tax                     | 1,355,546          | 1,652,681          | 1,356,073           | 2,061,575             | 705,502            | 60/40 Split with Fund 1212 for Debt Service       |
| 335210                 | Firefighter Supp Compensa              | 12,519             | 36,188             | 15,000              | 15,000                | 0                  |   |
| 337101                 | Flagler Co School Board                | 215,481            | 297,355            | 300,000             | 300,000               | 0                  |   |
| 337103                 | CITY OF BUNNELL                        | 30,000             | 0                  | 0                   | 0                     | 0                  |   |
| 337104                 | City of Flagler Beach                  | 49,980             | 49,980             | 125,000             | 133,750               | 8,750              | ILA for IT Services                               |
| 337103                 | City of Bunnell                        | 8,668              | 18,943             | 9,376               | 9,740                 | 364                | CAD Fees  |
| 337105                 | ARPA Reimbursement                     | 0                  | 8,508,987          | 0                   | 0                     | 0                  |   |
| 337202                 | City of Flag Bch                       | 9,546              | 0                  | 10,326              | 10,738                | 412                | CAD Fees  |
| 337201                 | City of Palm Coast                     | 12,315             | 12,808             | 13,321              | 13,853                | 532                | CAD Fees  |
| 337203                 | State of Florida                       | 23,944             | 0                  | 0                   | 0                     | 0                  |   |
| 337400                 | Grant 5310                             | 34,914             | 0                  | 0                   | 0                     | 0                  |   |
| 337601                 | City of PC- Utility Assist             | 11,053             | 10,656             | 10,000              | 10,000                | 0                  |   |
| 337702                 | Flagler Co School Bd                   | 10,000             | 0                  | 10,000              | 10,000                | 0                  | Carver Center Contribution                        |
| 337703                 | City of Bunnell                        | 10,000             | 10,000             | 10,000              | 10,000                | 0                  | Carver Center Contribution                        |

(continued on next page)

General Fund Revenues

General Fund

| Fund 1001<br>Div. 0000      | Description                  | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments                                  |
|-----------------------------|------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues (continued)</b> |                              |                    |                    |                     |                       |                |   |
| 337708                      | LG Grt- ARPA Reimbursement   | 0                  | 1,491,013          | 0                   | 0                     | 0              |   |
| 341201                      | Gas Reimb - Outside Agencies | 521,531            | 754,380            | 640,000             | 750,000               | 110,000        |   |
| 341202                      | Parts - Outside Agencies     | 16,911             | 17,930             | 651,000             | 20,000                | (631,000)      | FCSO Reprs. Were Not Transferred in FY 23 |
| 341520                      | Fees Rmt to Co from Sheriff  | 82,924             | 102,253            | 75,000              | 90,000                | 15,000         | Estimated Fees Based on Actuals           |
| 341521                      | Inmate Fees                  | 104,737            | 146,411            | 85,000              | 100,000               | 15,000         | Estimated Fees Based on Actuals           |
| 341522                      | Fingerprinting Services      | 4,818              | 3,706              | 4,000               | 4,000                 | 0              |   |
| 341523                      | Traffic Reports - FS 321.23  | 7,219              | 8,165              | 6,500               | 6,500                 | 0              |   |
| 341524                      | Background Checks            | 5,034              | 6,616              | 4,500               | 4,500                 | 0              |   |
| 341901                      | Admin Fee on Fleet / Fuel    | 39,250             | 36,592             | 40,000              | 40,000                | 0              |   |
| 341902                      | Value Adj Brd Filing         | 690                | 940                | 400                 | 400                   | 0              |   |
| 341903                      | Staff time/admin chgs        | 1,217              | 26,366             | 50,000              | 50,000                | 0              |   |
| 341908                      | Constitutional Officers      | 311                | 0                  | 0                   | 0                     | 0              |   |
| 341915                      | Staff Time - Equip Chgs      | 420                | 0                  | 0                   | 0                     | 0              |   |
| 341916                      | Staff Time - Labor Chgs      | 540                | 0                  | 207,000             | 207,000               | 0              | Moved from Reimb Labor                    |
| 341910                      | Libr - Passport Admin Fee    | 80,960             | 137,745            | 100,000             | 120,000               | 20,000         |   |
| 342201                      | Annual Fire Inspection       | 180                | 4,195              | 200                 | 3,500                 | 3,300          |   |
| 342202                      | Fire Personnel Standby       | 1,785              | 4,850              | 2,500               | 4,000                 | 1,500          |   |
| 342600                      | Ambulance Fees               | (277,762)          | 4,918              | 0                   | 0                     | 0              |   |
| 342601                      | Medicaid Supplmt Payment     | 217,439            | 283,464            | 210,000             | 300,000               | 90,000         |   |
| 342602                      | Ambulance Fees               | 2,719,222          | 3,274,974          | 2,500,000           | 3,000,000             | 500,000        | Estimated Fees Based on Actuals           |
| 342603                      | Helicopter EMS Services      | 8,479              | 0                  | 0                   | 0                     | 0              |   |
| 342604                      | Helicopter Fees              | 56,897             | 15,388             | 50,000              | 50,000                | 0              | Billing Performed by Contractor           |
| 344301                      | Bus Fares                    | 100,980            | 129,667            | 120,000             | 125,000               | 5,000          |   |
| 344902                      | Staff Time - Labor Chgs      | 164,778            | 0                  | 0                   | 0                     | 0              |   |
| 346901                      | Adult Day Care fees          | 8,186              | 34,265             | 28,000              | 30,000                | 2,000          |   |
| 346902                      | Comm Care - Elderly Copay    | 12,949             | 18,714             | 10,000              | 15,000                | 5,000          |   |
| 346903                      | Medwaiver Reimb              | 10,731             | 26,839             | 85,000              | 18,000                | (67,000)       |   |
| 346904                      | ADI Co-pays                  | 9,120              | 5,966              | 9,000               | 3,000                 | (6,000)        |   |
| 347101                      | Cards                        | 3,064              | 3,752              | 3,700               | 3,700                 | 0              |   |
| 347102                      | Copies / Print out Fees      | 15,755             | 16,727             | 15,400              | 12,000                | (3,400)        |   |
| 347103                      | Processing Fees              | 1,757              | 2,154              | 2,200               | 1,700                 | (500)          |   |
| 347104                      | Library Convenience Fee      | 3,314              | 5,539              | 4,000               | 4,000                 | 0              |   |
| 347201                      | Recreation Fees              | 48,430             | 84,484             | 60,000              | 70,000                | 10,000         | Estimated Based on Actuals                |
| 347202                      | Princess Place Preserve      | 32,107             | 28,725             | 30,000              | 27,000                | (3,000)        | Estimated Based on Actuals                |
| 347203                      | Bull Creek - RV Camping      | 110,889            | 51,058             | 85,000              | 80,000                | (5,000)        | Estimated Based on Actuals                |
| 347204                      | Bull Creek - Boat Slips      | 785                | 530                | 750                 | 750                   | 0              |   |
| 347205                      | Bull Creek - Facility Usage  | 234                | 389                | 350                 | 0                     | (350)          |   |
| 347206                      | Princess Pl Eco Cottages     | 122,120            | 97,633             | 100,000             | 100,000               | 0              |   |

(continued on next page)



**General Fund Revenues**

**General Fund**

| Fund 1001<br>Div. 0000      | Description                  | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments                   |
|-----------------------------|------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|----------------------------|
| <b>Revenues (continued)</b> |                              |                    |                    |                     |                       |                    |                            |
| 349005                      | Fire Inspection Review       | 3,869              | 4,930              | 3,500               | 3,500                 | 0                  |                            |
| 351101                      | CRIM Just Educ / Training    | 4,699              | 4,826              | 4,000               | 5,000                 | 1,000              | LEEF                       |
| 351102                      | Fines for Automation         | 51,879             | 0                  | 0                   | 0                     | 0                  | Moved to Fund 1182         |
| 351200                      | Cir Crt Criminal Judgment    | 400                | 200                | 0                   | 0                     | 0                  |                            |
| 352000                      | Library Fines                | 7,052              | 8,321              | 6,500               | 6,500                 | 0                  |                            |
| 354002                      | Driver Ed TF (ord 2003-07)   | 27,426             | 27,336             | 30,000              | 25,000                | (5,000)            | Estimated Based on Actuals |
| 361100                      | Misc - Interest              | 63,957             | 128,911            | 65,000              | 500,000               | 435,000            | Estimated Based on Actuals |
| 361101                      | Tax Coll Ambulance Intrst    | 2                  | 1                  | 0                   | 0                     | 0                  |                            |
| 362001                      | Bings Bait Shop Rent         | 8,680              | 7,200              | 10,320              | 11,800                | 1,480              |                            |
| 362002                      | Bull Creek Restaurant Rnt    | 11,000             | 8,000              | 12,000              | 0                     | (12,000)           | Per Lease Agreement        |
| 362003                      | Billboard Rentals            | 1,875              | 1,500              | 0                   | 0                     | 0                  |                            |
| 362004                      | Hist Courthouse Rental       | 86,459             | 88,879             | 95,190              | 101,092               | 5,902              | CPI Increase               |
| 362005                      | Graham Swamp Tower Rental    | 49,184             | 50,827             | 52,179              | 53,744                | 1,565              | 3% Annual Increase         |
| 362007                      | License Agreement - Non Tax  | 500                | 500                | 0                   | 0                     | 0                  |                            |
| 364000                      | Sale - Fixed Assets          | 702,820            | 1,000              | 0                   | 0                     | 0                  |                            |
| 364001                      | Surplus Sale - Taxable       | 4,150              | 153,583            | 0                   | 0                     | 0                  |                            |
| 366001                      | Contributions in Aid         | 25,000             | 0                  | 1,000               | 0                     | (1,000)            |                            |
| 366003                      | Donations                    | 1,800              | 200,812            | 0                   | 0                     | 0                  |                            |
| 366006                      | Meal Sites-Sen Serv C1       | 0                  | 377                | 350                 | 300                   | (50)               |                            |
| 366007                      | Transportation - Senior Srv  | 20                 | 57                 | 200                 | 100                   | (100)              |                            |
| 366008                      | Meals on Wheels - C2         | 7,147              | 7,098              | 6,000               | 4,000                 | (2,000)            |                            |
| 366009                      | Comm Servs - Wickline Ctr    | 700                | 100                | 1,000               | 1,000                 | 0                  |                            |
| 366010                      | EMS Donations                | 3,460              | 15,325             | 3,000               | 2,500                 | (500)              |                            |
| 366005                      | Donations - Princess Place   | 3,257              | 67,103             | 42,000              | 5,000                 | (37,000)           | Native American Festival   |
| 366013                      | Title 3B Homemaking Donation | 320                | 165                | 325                 | 100                   | (225)              |                            |

(continued on next page)

General Fund Revenues

General Fund

| Fund 1001<br>Div. 0000 | Description                      | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-    | Comments                               |
|------------------------|----------------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|--|
| Revenues (continued)   |                                  |                    |                    |                     |                       |                   |  |
| 369301                 | Refund - Prior Year Expense      | 24,433             | 5,542              | 0                   | 0                     | 0                 |  |
| 369916                 | Reimb Labor /Veh / Other         | 169,550            | 351,593            | 0                   | 0                     | 0                 | Moved to Staff Time - Labor Charges    |
| 369911                 | Miscellaneous                    | 66,525             | 328,997            | 0                   | 0                     | 0                 |  |
| 369903                 | Advertising Income               | 63,840             | 46,290             | 35,000              | 40,000                | 5,000             |  |
| 369904                 | Emerg Svcs                       | 210                | 495                | 0                   | 0                     | 0                 |  |
| 369908                 | Library Used Book Sales          | 2,375              | 2,073              | 0                   | 0                     | 0                 |  |
| 386202                 | Excess Fees Clerk of Crt         | 140,890            | 245,619            | 100,000             | 100,000               | 0                 |  |
| 386201                 | Clerk - Workers Comp Adj         | 39                 | 0                  | 0                   | 0                     | 0                 |  |
| 386203                 | COURT APPROPRIATION              | 250,000            | 0                  | 0                   | 0                     | 0                 |  |
| 386401                 | Excess Fee Law Enforcement       | (87,986)           | 952,332            | 50,000              | 50,000                | 0                 |  |
| 386402                 | Excess Fee Jail Department       | (1,061)            | (889,620)          | 0                   | 0                     | 0                 |  |
| 386403                 | Excess Fee Bailiff               | 96,769             | (26,256)           | 0                   | 0                     | 0                 |  |
| 386404                 | Technology Fees                  | 108,330            | 142,892            | 164,646             | 0                     | (164,646)         |  |
| 386602                 | Excess Fees - Property Appraiser | 98,580             | 165,847            | 100,000             | 100,000               | 0                 |  |
| 386601                 | Prop App - Workers Comp Adj      | 138                | 0                  | 0                   | 0                     | 0                 |  |
| 386603                 | ESRI Contribution                | 10,000             | 0                  | 10,000              | 11,000                | 1,000             |  |
| 386701                 | Tax Coll - Workers Comp Adj      | 28                 | 0                  | 0                   | 0                     | 0                 |  |
| 386702                 | Excess Fees - Tax Collector      | 1,013,078          | 1,190,608          | 800,000             | 1,000,000             | 200,000           |  |
| 386703                 | Transfer from Tax Collector      | 0                  | 0                  | 0                   | 937                   | 937               | 50% of Brightmetrics Subscription      |
| 386704                 | Trans from TC Internet Service   | 26,384             | 0                  | 22,452              | 25,320                | 2,868             |  |
| 386802                 | Excess Fees - Super of Elect     | 126,710            | 112,999            | 0                   | 100,000               | 100,000           | Estimated Excess Fees Based on Actuals |
| 386801                 | SOE - Workers Comp Adj           | 9                  | 0                  | 0                   | 0                     | 0                 |  |
| 393003                 | Accident Damage to Property      | 47,720             | 120,394            | 0                   | 0                     | 0                 |  |
| 399000                 | Cash Carry Forward               | 0                  | 0                  | 26,536,537          | 31,763,597            | 5,227,060         | Overall Revenue Increase/Decrease:     |
| <b>Total Revenues</b>  |                                  | <b>90,153,133</b>  | <b>105,805,558</b> | <b>131,161,689</b>  | <b>152,718,806</b>    | <b>21,557,117</b> | <b>16.44%</b>                          |

**Board of County Commissioners**

**General Fund**

| <b>Fund 1001</b>          |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|---------------------------|-------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 0100</b>          | <b>Description</b>                  | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                               |
| <b>Expenditures</b>       |                                     |                 |                 |                 |                  |                |   |
| <b>511- Legislative</b>   |                                     |                 |                 |                 |                  |                |   |
| 511100                    | Salaries                            | 292,430         | 298,785         | 311,895         | 342,135          | 30,240         | F.S. 145.031                                  |
| 52XXXX                    | Employee Benefits                   | 168,989         | 180,248         | 226,539         | 255,262          | 28,723         |   |
|                           | <b>Total Personnel Services</b>     | <b>461,419</b>  | <b>479,033</b>  | <b>538,434</b>  | <b>597,397</b>   | <b>58,963</b>  |   |
| 531000                    | Professional Services               | 102,000         | 102,000         | 70,000          | 102,000          | 32,000         | Lobbyists                                     |
| 534006                    | Other Contracted Services           | 0               | 0               | 50              | 0                | (50)           |   |
| 540000                    | Travel/Conference                   | 4,866           | 10,616          | 10,758          | 34,902           | 24,144         | FAC Conferences and Classes, FSBPA            |
| 541001                    | Devices and Accessories             | 176             | 0               | 1,000           | 1,000            | 0              |   |
| 541002                    | Communications Recurring            | 3,282           | 3,035           | 3,600           | 3,000            | (600)          |   |
| 542000                    | Postage Expense                     | 5,239           | 2,815           | 3,000           | 3,000            | 0              |   |
| 546006                    | Printing & Binding                  | 172             | 156             | 250             | 250              | 0              |   |
| 547000                    | Other Current Charges               | 727             | 625             | 1,450           | 970              | (480)          |   |
| 549000                    | Service Awards/Recognition          | 0               | 0               | 100             | 0                | (100)          |   |
| 549002                    | Advertising                         | 0               | 4,759           | 3,000           | 3,000            | 0              |   |
| 549004                    | Office Supplies                     | 21              | 0               | 500             | 500              | 0              |   |
| 551000                    | Office Equipment                    | 0               | 170             | 150             | 150              | 0              |   |
| 551001                    | Other Operating Expenses            | 331             | 229             | 575             | 575              | 0              |   |
| 552002                    | Clothing & Wearing Apparel          | 72              | 0               | 0               | 0                | 0              |   |
| 552005                    | Data Processing Software            | 333             | 0               | 399             | 399              | 0              | Adobe   |
| 552006                    | Training/Educational Cost           | 600             | 600             | 0               | 600              | 600            | FAC Training 1 Commissioner ACC1 or ACC2      |
| 554001                    | Publications/Memberships            | 10,731          | 58,599          | 62,313          | 62,313           | 0              | NEFRC, Chamber and NACO Dues, Municode        |
| 555002                    | Conference/Seminar                  | 5,599           | 5,283           | 13,680          | 11,995           | (1,685)        |   |
|                           | <b>Total Operating Expenditures</b> | <b>134,149</b>  | <b>188,887</b>  | <b>170,825</b>  | <b>224,654</b>   | <b>53,829</b>  |   |
|                           |                                     |                 |                 |                 |                  |                | <b>Overall Expenditure Increase/Decrease:</b> |
| <b>Total Expenditures</b> |                                     | <b>595,568</b>  | <b>667,920</b>  | <b>709,259</b>  | <b>822,051</b>   | <b>112,792</b> | <b>15.90%</b>                                 |

**Administration**

**General Fund**

| Fund 1001                 |                                     | Actual         | Actual           | Adopted          | Tentative        | Changes       |   |
|---------------------------|-------------------------------------|----------------|------------------|------------------|------------------|---------------|---|
| Div. 0200                 | Description                         | FY 20-21       | FY 21-22         | FY 22-23         | FY 23-24         | +/( -)        | Comments  |
| <b>Expenditures</b>       |                                     |                |                  |                  |                  |               |   |
| <b>512- Executive</b>     |                                     |                |                  |                  |                  |               |   |
| 512000                    | Regular Salaries                    | 495,532        | 805,593          | 594,455          | 586,209          | (8,246)       | 4.20 FTE with 5.3% COLA & Department Reorganization |
| 514000                    | Overtime                            | 0              | 4,981            | 0                | 0                | 0             |   |
| 51XXXX                    | Employee Benefits                   | 182,705        | 297,235          | 348,038          | 360,932          | 12,894        |   |
|                           | <b>Total Personnel Services</b>     | <b>678,237</b> | <b>1,107,809</b> | <b>942,493</b>   | <b>947,141</b>   | <b>4,648</b>  |   |
| 531000                    | Professional Services               | 0              | 45,000           | 0                | 0                | 0             |   |
| 534006                    | Other Contracted Services           | 64             | 3,603            | 0                | 0                | 0             |   |
| 540000                    | Travel Expenses                     | 95             | 5,089            | 4,000            | 9,970            | 5,970         | FAC, FRMA, & ICCMA, Legislative Conference          |
| 555001                    | Devices and Accessories             | 695            | 0                | 1,000            | 1,000            | 0             |   |
| 541001                    | Communications Recurring            | 2,458          | 2,421            | 2,400            | 3,000            | 600           |   |
| 542000                    | Postage Expense                     | 57             | 36               | 400              | 400              | 0             |   |
| 544000                    | Rentals & Leases                    | 3,602          | 3,602            | 3,602            | 3,602            | 0             | Postage Machine Lease                               |
| 545006                    | Other Insurance and Bonds           | 242            | 0                | 0                | 0                | 0             |   |
| 546003                    | Vehicle Repair                      | 0              | 266              | 0                | 400              | 400           |   |
| 546004                    | Maintenance Agreements              | 722            | 536              | 3,000            | 1,900            | (1,100)       |   |
| 547000                    | Printing & Binding                  | 107            | 67               | 300              | 1,080            | 780           |   |
| 549002                    | Service Awards/Recognition          | 115            | 0                | 0                | 0                | 0             |   |
| 549004                    | Other Current Charges               | 5,019          | 3,772            | 200              | 200              | 0             |   |
| 549004                    | Advertising                         | 0              | 15               | 250              | 250              | 0             | Public Notices                                      |
| 549008                    | Write Offs/Shortages                | 24             | 0                | 0                | 0                | 0             |   |
| 551000                    | Office Supplies                     | 500            | 415              | 650              | 650              | 0             |   |
| 551001                    | Office Equipment                    | 1,547          | 1,066            | 750              | 750              | 0             |   |
| 552001                    | Gas Oil & Lubricants                | 0              | 0                | 250              | 250              | 0             |   |
| 552002                    | Other Operating Expenses            | 667            | 10,997           | 60,000           | 55,000           | (5,000)       | Community Engagement Decreased Based on Actuals     |
| 552005                    | Clothing & Wearing Apparel          | 0              | 22               | 250              | 250              | 0             |   |
| 554001                    | Publications/Memberships            | 9,916          | 15,559           | 15,733           | 42,200           | 26,467        | FAC, FCCMA, FACM, ICCMA, Transparency Software      |
| 555001                    | Training/Educational Cost           | 495            | 0                | 0                | 0                | 0             |   |
| 555002                    | Conference/Seminar Registration     | 1,257          | 2,370            | 3,320            | 3,820            | 500           | FAC, FRMA, & ICCMA                                  |
|                           | <b>Total Operating Expenditures</b> | <b>27,582</b>  | <b>94,835</b>    | <b>96,105</b>    | <b>124,722</b>   | <b>28,617</b> |   |
|                           |                                     |                |                  |                  |                  |               | <b>Overall Expenditure Increase/Decrease:</b>       |
| <b>Total Expenditures</b> |                                     | <b>705,819</b> | <b>1,202,645</b> | <b>1,038,598</b> | <b>1,071,863</b> | <b>33,265</b> | <b>3.20%</b>  |

**Administration - Communications**

**General Fund**

| Fund 1001                                     |                                      | Actual         | Actual         | Adopted        | Tentative      | Changes                                       |   |
|---|--------------------------------------|----------------|----------------|----------------|----------------|---|---|
| Div. 0201                                     | Description                          | FY 20-21       | FY 21-22       | FY 22-23       | FY 23-24       | + / (-)                                       | Comments  |
| <b>Expenditures</b>                           |                                      |                |                |                |                |   |   |
| <b>519- Other General Government Services</b> |                                      |                |                |                |                |   |   |
| 512000  | Regular Salaries                     | 218,476        | 190,681        | 219,011        | 233,343        | 14,332  | 3.30 FTE with 5.3% COLA & Department Reorganization |
| 514000  | Overtime                             | 5              | 64             | 0              | 0              | 0   |   |
| 52XXXX  | Employee Benefits                    | 76,450         | 69,548         | 82,366         | 94,940         | 12,574  |   |
|   | <b>Total Personnel Services</b>      | <b>294,931</b> | <b>260,292</b> | <b>301,377</b> | <b>328,283</b> | <b>26,906</b>                                 |   |
| 534006  | Other Contracted Services            | 18,085         | 10,114         | 29,000         | 0              | (29,000)                                      | Website Moved to IT Budget FY24                     |
| 540000  | Travel                               | 0              | 217            | 0              | 0              | 0   |   |
| 541001  | Communications Devices & Accessories | 2,399          | 125            | 500            | 1,000          | 500   |   |
| 541002  | Communications Recurring             | 1,717          | 985            | 2,400          | 1,200          | (1,200)                                       |   |
| 541003  | Communications Install/Repair        | 0              | 0              | 0              | 0              | 0   |   |
| 542000  | Postage                              | 133            | 0              | 500            | 500            | 0   |   |
| 546004  | Maintenance Agreements               | 30,212         | 32,641         | 500            | 500            | 0   | Copier Maintenance                                  |
| 546006  | Small Tools and Equipment            | 8,699          | 4,861          | 500            | 500            | 0   |   |
| 547000  | Printing and Binding                 | 786            | 0              | 25,000         | 10,000         | (15,000)                                      | Community Engagement and Marketing                  |
| 549004  | Advertising                          | 2,700          | 0              | 5,000          | 2,500          | (2,500)                                       | Marketing Campaigns                                 |
| 551000  | Office Supplies                      | 539            | 200            | 1,000          | 500            | (500)   |   |
| 551001  | Office Equipment                     | 14,898         | 4,382          | 3,000          | 3,000          | 0   |   |
| 552002  | Other Operating Expenses             | 4,228          | 51             | 2,000          | 1,000          | (1,000)                                       |   |
| 552005  | Clothing and Wearing Apparel         | 424            | 0              | 0              | 0              | 0   |   |
| 552006  | Data Processing Software             | 10,460         | 2,279          | 5,000          | 1,168          | (3,832)                                       | Social Media Software, Passowrd Manager Software    |
| 554001  | Publications/Memberships             | 1,751          | 3,279          | 1,250          | 10,388         | 9,138   | Creative Cloud & Archivesocial moved from IT        |
| 555001  | Training/Educational Costs           | 4,519          | 0              | 1,800          | 1,800          | 0   |   |
| 555002  | Conferences/Seminar Registration     | 25             | 530            | 1,350          | 1,400          | 50  | Document Management Training                        |
|   | <b>Total Operating Expenditures</b>  | <b>101,575</b> | <b>59,663</b>  | <b>78,800</b>  | <b>35,456</b>  | <b>(43,344)</b>                               |   |
|   |                                      |                |                |                |                | <b>Overall Expenditure Increase/Decrease:</b> |   |
|   | <b>Total Expenditures</b>            | <b>396,506</b> | <b>319,955</b> | <b>380,177</b> | <b>363,739</b> | <b>(16,438)</b>                               | <b>-4.32%</b>                                       |

**Human Resources**

**General Fund**

| Fund 1001<br>Div. 0205                   | Description                            | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments                                      |
|--|--|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Expenditures</b>                      |  |                    |                    |                     |                       |                    |   |
| <b>513- Financial and Administrative</b> |  |                    |                    |                     |                       |                    |   |
| 512000                                   | Regular Salaries                       | 238,522            | 298,629            | 413,899             | 429,148               | 15,249             | 5.30 FTE with 5.3% COLA                       |
| 52XXXX                                   | Employee Benefits                      | 89,224             | 119,870            | 170,198             | 214,796               | 44,598             | Includes Expense Previously in Pooled         |
|  | <b>Total Personnel Services</b>        | <b>327,746</b>     | <b>418,499</b>     | <b>584,097</b>      | <b>643,944</b>        | <b>59,847</b>      |   |
| 531000                                   | Professional Services                  | 63,422             | 63,449             | 57,000              | 57,000                | 0                  | EAP Contract increase & Legal Services        |
| 534006                                   | Other Contracted Services              | 7,369              | 5,237              | 6,600               | 6,900                 | 300                | Fingerprinting & Background Check Info        |
| 540000                                   | Travel Expenses                        | 81                 | 1,772              | 620                 | 6,160                 | 5,540              | Labor Relations and AWI Conference            |
| 541001                                   | Communications Devices and Accessories | 0                  | 274                | 0                   | 0                     | 0                  |   |
| 541002                                   | Communications Recurring               | 1,375              | 1,139              | 0                   | 2,064                 | 2,064              | Cell Phones for 3 Employees                   |
| 542000                                   | Postage                                | 304                | 401                | 275                 | 300                   | 25                 |   |
| 544000                                   | Rentals and Leases                     | 0                  | 0                  | 0                   | 7,080                 | 7,080              | SUV Lease                                     |
| 545003                                   | Vehicle Insurance                      | 247                | 273                | 250                 | 303                   | 53                 |   |
| 545006                                   | Other Insurance & Bonds                | 0                  | 182                | 0                   | 0                     | 0                  |   |
| 546001                                   | Building/Equipt Repairs                | 12                 | 0                  | 0                   | 0                     | 0                  |   |
| 546003                                   | Vehicle Repair                         | 428                | 315                | 0                   | 250                   | 250                |   |
| 546004                                   | Maintenance Agreements                 | 903                | 1,063              | 2,000               | 2,000                 | 0                  |   |
| 547000                                   | Printing & Binding                     | 1,988              | 119                | 300                 | 300                   | 0                  |   |
| 548001                                   | Promotional Activites                  | 0                  | 72                 | 0                   | 0                     | 0                  |   |
| 549000                                   | Other Current Charges & Obligations    | 0                  | 6,111              | 0                   | 0                     | 0                  |   |
| 549001                                   | Educational Reimbursement              | 0                  | 22,560             | 30,000              | 30,000                | 0                  |   |
| 549002                                   | Service Awards/Recognition             | 2,151              | 468                | 3,000               | 3,000                 | 0                  |   |
| 549004                                   | Advertising                            | 1,056              | 784                | 4,200               | 2,850                 | (1,350)            | Posting Vacancies with Outside Sources        |
| 551000                                   | Office Supplies                        | 929                | 1,568              | 950                 | 970                   | 20                 |   |
| 551001                                   | Office Equipment                       | 728                | 3,781              | 0                   | 0                     | 0                  |   |
| 552001                                   | Gas, Oil, & Lubricants                 | 53                 | 203                | 1,500               | 1,413                 | (87)               |   |
| 552002                                   | Other Operating Expenses               | 2,505              | 1,520              | 760                 | 3,680                 | 2,920              | New Employee Orientation                      |
| 552006                                   | Data Processing Software               | 10,319             | 10,990             | 11,489              | 0                     | (11,489)           | Neogov Moved to Memberships                   |
| 554001                                   | Publications/Memberships               | 6,746              | 4,189              | 3,290               | 15,455                | 12,165             | Neogov  |
| 555001                                   | Training/Educational Cost              | 12,484             | 12,584             | 2,500               | 62,500                | 60,000             | Employee Development & Other Training         |
| 555002                                   | Conference Seminar Registration        | (150)              | 2,274              | 4,380               | 1,820                 | (2,560)            |   |
|  | <b>Total Operating Expenditures</b>    | <b>112,950</b>     | <b>141,329</b>     | <b>129,114</b>      | <b>204,045</b>        | <b>74,931</b>      |   |
|  |  |                    |                    |                     |                       |                    | <b>Overall Expenditure Increase/Decrease:</b> |
|  | <b>Total Expenditures</b>              | <b>440,696</b>     | <b>559,828</b>     | <b>713,211</b>      | <b>847,989</b>        | <b>134,778</b>     | <b>18.90%</b>                                 |

**Financial Services - Office of Management and Budget (OMB)**

**General Fund**

| Fund 1001                                |                                     | Actual         | Actual         | Adopted        | Tentative      | Changes                                       |  |
|--|-------------------------------------|----------------|----------------|----------------|----------------|---|--|
| Div. 0210                                | Description                         | FY 20-21       | FY 21-22       | FY 22-23       | FY 23-24       | +/( -)  | Comments   |
| <b>Expenditures</b>                      |                                     |                |                |                |                |   |  |
| <b>513- Financial and Administrative</b> |                                     |                |                |                |                |   |  |
| 512000                                   | Regular Salaries                    | 381,808        | 445,945        | 605,462        | 493,127        | (112,335)                                     | 6.0 FTE with 5.3% COLA & Reorganization          |
| 514000                                   | Overtime                            | 317            | 200            | 500            | 500            | 0   |  |
| 52XXXX                                   | Employee Benefits                   | 146,367        | 173,322        | 244,870        | 218,119        | (26,751)                                      |  |
|  | <b>Total Personnel Services</b>     | <b>528,492</b> | <b>619,467</b> | <b>850,832</b> | <b>711,746</b> | <b>(139,086)</b>                              |  |
| 534006                                   | Other Contracted Services           | 0              | 38             | 25             | 25             | 0   |  |
| 540000                                   | Travel                              | 2,362          | 5,045          | 12,488         | 15,144         | 2,656   | FGFOA Annual Conference & School of Finance      |
| 541002                                   | Communications Recurring            | 830            | 723            | 600            | 750            | 150   | Director's Cellphone Based on Actuals            |
| 542000                                   | Postage Expense                     | 15             | 18             | 20             | 20             | 0   |  |
| 544000                                   | Rentals and Leases                  | 0              | 13             | 0              | 24             | 24  |  |
| 546003                                   | Vehicle Repair                      | 0              | 5              | 0              | 0              | 0   |  |
| 546004                                   | Maintenance Agreements              | 1,440          | 939            | 1,800          | 1,200          | (600)   | Copier   |
| 547000                                   | Printing & Binding                  | 365            | 24             | 50             | 50             | 0   |  |
| 549000                                   | Other Current Charges & Oblig       | 665            | 665            | 665            | 665            | 0   |  |
| 549004                                   | Advertising                         | 1,083          | 7,562          | 5,300          | 6,000          | 700   | Public Hearing, Carryforward, & Mid-year Notices |
| 551000                                   | Office Supplies                     | 685            | 508            | 1,000          | 650            | (350)   |  |
| 551001                                   | Office Equipment                    | 666            | 409            | 1,000          | 600            | (400)   |  |
| 552002                                   | Other Operating Expenses            | 300            | 374            | 0              | 770            | 770   |  |
| 554001                                   | Publications/Memberships            | 415            | 687            | 1,420          | 390            | (1,030)                                       | FGFOA & Local Chapter                            |
| 555001                                   | Training/Educational Cost           | 1,805          | 299            | 1,900          | 1,900          | 0   |  |
| 555002                                   | Conference/Seminar Regist           | 2,330          | 2,500          | 4,735          | 4,100          | (635)   |  |
|  | <b>Total Operating Expenditures</b> | <b>12,961</b>  | <b>19,809</b>  | <b>31,003</b>  | <b>32,288</b>  | <b>1,285</b>                                  |  |
|  |                                     |                |                |                |                | <b>Overall Expenditure Increase/Decrease:</b> |  |
| <b>Total Expenditures</b>                |                                     | <b>541,453</b> | <b>639,277</b> | <b>881,835</b> | <b>744,034</b> | <b>(137,801)</b>                              | <b>-15.63%</b>                                   |

Financial Services - Office of Procurement and Contracts (OPC)

General Fund

| Fund 1001<br>Div. 0215              | Description                            | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -) | Comments  |
|-------------------------------------|--|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Expenditures</b>                 |  |                    |                    |                     |                       |                   |   |
| 512000                              | Regular Salaries                       | 214,764            | 297,318            | 488,407             | 486,918               | (1,489)           | 8.50 FTE with 5.3% COLA & Reorganization                |
| 514000                              | Overtime                               | 694                | 2,473              | 1,500               | 1,500                 | 0                 |   |
| 52XXXX                              | Employee Benefits                      | 88,855             | 116,815            | 213,985             | 220,403               | 6,418             |   |
| <b>Total Personnel Services</b>     |  | <b>304,313</b>     | <b>416,606</b>     | <b>703,892</b>      | <b>708,821</b>        | <b>4,929</b>      |   |
| 531000                              | Professional Services                  | 0                  | 70,767             | 0                   | 0                     | 0                 |   |
| 534006                              | Other Contracted Services              | 20,960             | 167                | 25                  | 25                    | 0                 |   |
| 540000                              | Travel Expenses                        | 2,066              | 811                | 3,155               | 2,680                 | (475)             |   |
| 541001                              | Communications Devices and Accessories | 0                  | 274                | 0                   | 0                     | 0                 |   |
| 541002                              | Communications Recurring               | 482                | 618                | 1,080               | 2,520                 | 1,440             |   |
| 542000                              | Postage Expense                        | 73                 | 142                | 50                  | 50                    | 0                 |   |
| 544000                              | Rentals and Leases                     | 3,021              | 3,651              | 4,020               | 24,228                | 20,208            | Uniforms & 2 Vehicle Leases                             |
| 545003                              | Vehicle Insurance                      | 494                | 546                | 600                 | 909                   | 309               |   |
| 545006                              | Other Insurance & Bonds                | 0                  | 104                | 0                   | 0                     | 0                 |   |
| 546001                              | Building/Equipmt Repairs               | 0                  | 10,696             | 0                   | 0                     | 0                 |   |
| 546003                              | Vehicle Repair                         | 18                 | 1,076              | 2,500               | 2,750                 | 250               |   |
| 546004                              | Maintenance Agreements                 | 283                | 4,707              | 550                 | 550                   | 0                 |   |
| 546006                              | Small Tools & Equipmt                  | 0                  | 826                | 0                   | 0                     | 0                 |   |
| 547000                              | Printing and Binding                   | 45                 | 145                | 50                  | 50                    | 0                 |   |
| 549000                              | Other Current Charges & Oblig          | 0                  | 818                | 0                   | 0                     | 0                 |   |
| 549004                              | Advertising                            | 0                  | 1,779              | 500                 | 750                   | 250               |   |
| 551000                              | Office Supplies                        | 143                | 847                | 500                 | 500                   | 0                 |   |
| 551001                              | Office Equipment                       | 401                | 4,689              | 500                 | 500                   | 0                 |   |
| 552001                              | Gas, Oil & Lubricants                  | 81                 | 648                | 2,028               | 2,574                 | 546               |   |
| 552002                              | Other Operating Expenses               | (4,169)            | 44,067             | 0                   | 600                   | 600               |   |
| 552006                              | Data Processing Software               | 28,648             | 8,088              | 3,000               | 3,000                 | 0                 | FM Live Cloud Hosting & Licensing Moved to Fleet        |
| 554001                              | Publications/Memberships               | 4,091              | 1,370              | 1,540               | 1,814                 | 274               |   |
| 555001                              | Training/Educational Cost              | 6,132              | 400                | 4,160               | 4,340                 | 180               |   |
| 555002                              | Conference/Seminar Regist              | 850                | 495                | 1,200               | 1,200                 | 0                 |   |
| <b>Total Operating Expenditures</b> |  | <b>63,619</b>      | <b>157,730</b>     | <b>25,458</b>       | <b>49,040</b>         | <b>23,582</b>     |   |
| <b>Total Expenditures</b>           |  | <b>367,932</b>     | <b>574,336</b>     | <b>729,350</b>      | <b>757,861</b>        | <b>28,511</b>     | <b>Overall Expenditure Increase/Decrease:<br/>3.91%</b> |



**Economic Development**

**General Fund**

| <b>Fund 1001</b>                       |                                       | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>                                |   |
|--|---------------------------------------|-----------------|-----------------|-----------------|------------------|---|---|
| <b>Div. 0220</b>                       | <b>Description</b>                    | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b>                                | <b>Comments</b>                                     |
| <b>Expenditures</b>                    |                                       |                 |                 |                 |                  |   |   |
| <b>559- Other Economic Environment</b> |                                       |                 |                 |                 |                  |   |   |
| 512000                                 | Salaries                              | 97,245          | 99,591          | 86,864          | 98,301           | 11,437  | 1.0 FTE with 5.3% COLA                              |
| 514000                                 | Overtime                              | 0               | 295             | 0               | 0                | 0   |   |
| 52XXXX                                 | Employee Benefits                     | 30,244          | 32,705          | 35,856          | 34,671           | (1,185)                                       | FY23 TDC Director Benefits Reduced From Salary Line |
|  | <b>Total Personnel Services</b>       | <b>127,489</b>  | <b>132,590</b>  | <b>122,720</b>  | <b>132,972</b>   | <b>10,252</b>                                 |   |
| 531000                                 | Professional Services                 | 0               | 0               | 0               | 0                | 0   |   |
| 534006                                 | Other Contracted Services             | 0               | 3,800           | 0               | 12,500           | 12,500  | Video/Photography                                   |
| 540000                                 | Travel Expenses                       | 0               | 0               | 0               | 1,000            | 1,000   | FED Conference                                      |
| 541001                                 | Devices and Accessories               | 12              | 0               | 0               | 0                | 0   |   |
| 541002                                 | Communications Recurring              | 539             | 545             | 550             | 645              | 95  |   |
| 542000                                 | Postage                               | 0               | 0               | 250             | 100              | (150)   |   |
| 545003                                 | Vehicle Insurance                     | 0               | 0               | 0               | 0                | 0   |   |
| 546003                                 | Vehicle Repair & Maintenance          | 0               | 0               | 0               | 0                | 0   |   |
| 546004                                 | Maintenance Agreements                | 58              | 0               | 100             | 0                | (100)   |   |
| 546006                                 | Small Tools & Equipment               | 0               | 0               | 0               | 0                | 0   |   |
| 547000                                 | Printing & Binding                    | 66              | 2,670           | 1,000           | 2,000            | 1,000   | Promotional Materials                               |
| 548001                                 | Promotional Activities                | 20              | 953             | 2,000           | 2,000            | 0   |   |
| 549000                                 | Other Current Charges and Obligations | 0               | 73              | 0               | 0                | 0   |   |
| 549004                                 | Advertising                           | 0               | 2,400           | 0               | 2,000            | 2,000   | "Buy Local" Advertising                             |
| 551000                                 | Office Supplies                       | 11              | 53              | 1,000           | 500              | (500)   |   |
| 551001                                 | Office Equipment                      | 0               | 290             | 0               | 0                | 0   |   |
| 552001                                 | Gas, Oil & Lubricants                 | 0               | 0               | 0               | 0                | 0   |   |
| 552002                                 | Other Operating Expenses              | 260             | 110             | 0               | 2,000            | 2,000   | Partner Meetings and Site Visits                    |
| 552006                                 | Data Processing Software              | 10,681          | 10,000          | 10,000          | 10,000           | 0   | GIS Planning, Web Tec                               |
| 554001                                 | Publications/Memberships              | 26,400          | 23,760          | 25,521          | 23,910           | (1,611)                                       | Jax USA, Flagler Chamber                            |
| 555001                                 | Training/Education                    | 0               | 0               | 0               | 0                | 0   |   |
| 555002                                 | Conference/ Seminar Regist            | 0               | 504             | 4,000           | 1,750            | (2,250)                                       | Professional Development, Networking Events         |
|  | <b>Total Operating Expenditures</b>   | <b>38,047</b>   | <b>45,156</b>   | <b>44,421</b>   | <b>58,405</b>    | <b>13,984</b>                                 |   |
|  |                                       |                 |                 |                 |                  | <b>Overall Expenditure Increase/Decrease:</b> |   |
|  | <b>Total Expenditures</b>             | <b>165,536</b>  | <b>177,747</b>  | <b>167,141</b>  | <b>191,377</b>   | <b>24,236</b>                                 | <b>14.50%</b>                                       |

Land Management

General Fund

| Fund 1001                                       |   | Actual         | Actual         | Adopted        | Tentative      | Changes       |  |
|---|---|----------------|----------------|----------------|----------------|---------------|--|
| Div. 0225                                       | Description                                 | FY 20-21       | FY 21-22       | FY 22-23       | FY 23-24       | + / (-)       | Comments   |
| <b>Expenditures</b>                             |   |                |                |                |                |               |  |
| <b>515- Comprehensive Planning</b>              |   |                |                |                |                |               |  |
| 512000  | Regular Salaries                            | 233,695        | 225,785        | 239,054        | 239,949        | 895           | 4.0 FTE with 5.3% COLA                                     |
| 514000  | Overtime                                    | 0              | 2,000          | 2,000          | 2,000          | 0             |  |
| 52XXXX  | Employee Benefits                           | 85,854         | 87,094         | 97,807         | 109,237        | 11,430        |  |
|   | <b>Total Personnel Services</b>             | <b>319,549</b> | <b>314,879</b> | <b>338,861</b> | <b>351,186</b> | <b>12,325</b> |  |
| 531000  | Professional Services                       | 28,682         | 10,000         | 30,000         | 70,000         | 40,000        | Unplanned Survey & Appraisals (Add Betty Steflik Amendment |
| 534006  | Other Contracted Services                   | 13,599         | 30,000         | 30,000         | 30,000         | 0             | Derelict Vessels & General Tree Work                       |
| 534010  | Governmental Service                        | 3,981          | 8,375          | 37,040         | 0              | (37,040)      | FDOT Fuel Monitoring in FY23                               |
| 540000  | Travel Expenses                             | 670            | 1,250          | 800            | 800            | 0             |  |
| 541001  | Devices & Accessories                       | 2,208          | 0              | 1,000          | 0              | (1,000)       | New Staff in FY23  |
| 541002  | Communications/Devices                      | 3,554          | 2,760          | 5,000          | 7,388          | 2,388         |  |
| 541003  | Communications/Repairs                      | 99             | 0              | 100            | 100            | 100           |  |
| 542000  | Postage                                     | 123            | 50             | 150            | 100            | (50)          |  |
| 544000  | Rentals & Leases                            | 25,324         | 2,503          | 6,500          | 23,822         | 17,322        | Radio Lease & Truck Leases                                 |
| 545003  | Vehicle Insurance                           | 988            | 1,225          | 1,500          | 3,300          | 1,800         | Increase in Rates  |
| 546001  | Building/ Equipment Repairs                 | 749            | 1,000          | 1,000          | 1,000          | 0             |  |
| 546003  | Vehicle Repair                              | 6,366          | 10,000         | 14,000         | 14,000         | 0             | Repairs for Vehicles, Heavy Equip. & UTVs                  |
| 546006  | Small Tools & Equipment                     | 10,104         | 3,000          | 8,000          | 8,000          | 0             | Extra Costs in FY23 for New Staff/Tables, Tents            |
| 547000  | Printing and Binding                        | 0              | 0              | 0              | 100            | 100           | Printing Supplies  |
| 548001  | Promotional Activities                      | 0              | 0              | 250            | 100            | (150)         |  |
| 549000  | Other Current Chrgs/ Oblig                  | 574            | 0              | 300            | 300            | 0             |  |
| 549004  | Advertising                                 | 0              | 0              | 250            | 250            | 0             |  |
| 551000  | Office Supplies/Printing Binding            | 73             | 0              | 625            | 1,000          | 375           |  |
| 551001  | Office Equipment                            | 452            | 0              | 750            | 0              | (750)         | New Staff in FY23  |
| 552001  | Gas, Oil & Lubricants                       | 4,356          | 3,000          | 4,500          | 6,650          | 2,150         | 10% Increase and Employee Driving Vehicle Home             |
| 552002  | Other Operating Expenses                    | 1,840          | 250            | 1,500          | 6,956          | 5,456         | Includes Chemicals, Batteries, etc. Bull Creek Canal Maint |
| 552005  | Clothing & Wearing Apparel                  | 0              | 1,500          | 6,000          | 2,000          | (4,000)       | New Staff/PPE Caused Increase FY23                         |
| 554001  | Publications/Memberships                    | 62             | 100            | 300            | 0              | (300)         | Herbicide License Renewal                                  |
| 555001  | Training/ Education                         | 280            | 0              | 2,300          | 6,300          | 4,000         | CDL Training   |
| 555002  | Conference/Seminar                          | 275            | 485            | 375            | 400            | 25            |  |
| 534006  | Tortoise Relocation                         | 155            | 0              | 0              | 0              | 0             |  |
| <b>519- Other General Governmental Services</b> |   |                |                |                |                |               |  |
| 534012  | Taxes & Assessments                         | 0              | 5,000          | 4,300          | 3,600          | (700)         | Assessments for Properties based on FY23 Actuals           |
|   | <b>Total Operating Expenditures</b>         | <b>104,514</b> | <b>80,498</b>  | <b>156,540</b> | <b>186,166</b> | <b>29,726</b> |  |
| <b>515- Comprehensive Planning</b>              |   |                |                |                |                |               |  |
| 564000  | Equipment                                   | 76,647         | 0              | 0              | 0              | 0             |  |
|   | <b>Total Capital Expenditures</b>           | <b>76,647</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      |  |
| <b>522- Fire Control</b>                        |   |                |                |                |                |               |  |
| 581008  | Aid to other govt - DOF                     | 0              | 18,473         | 17,964         | 17,964         | 0             | DOF Fire Control Assessment                                |
|   | <b>Total Grants &amp; Aids Expenditures</b> | <b>0</b>       | <b>18,473</b>  | <b>17,964</b>  | <b>17,964</b>  | <b>0</b>      |  |
|   | <b>Total Expenditures</b>                   | <b>500,710</b> | <b>413,850</b> | <b>513,365</b> | <b>555,316</b> | <b>42,051</b> | <b>Overall Expenditure Increase/Decrease: 8.19%</b>        |

Natural Resource Land

General Fund

| Fund 1001  |                                       | Actual   | Actual         | Adopted        | Tentative      | Changes          |                                 |
|--|---------------------------------------|----------|----------------|----------------|----------------|------------------|---------------------------------|
| Div. 0325  | Description                           | FY 20-21 | FY 21-22       | FY 22-23       | FY 23-24       | + / (-)          | Comments                        |
| <b>Expenditures</b>                              |                                       |          |                |                |                |                  |                                 |
| <b>515- Comprehensive Planning</b>               |                                       |          |                |                |                |                  |                                 |
| 531000   | Professional Services                 |          |                |                |                |                  |                                 |
|  | Bulow (Project LM00005)               | 0        | 0              | 64,901         | 43,883         | (21,018)         | Future Use                      |
|  | Graham Swamp (Project LM00008)        | 0        | 21,980         | 152,367        | 122,681        | (29,686)         | Future Use                      |
|  | Haw Creek (Project LM00009)           | 0        | 0              | 50,216         | 49,292         | (924)            | Future Use                      |
|  | Hunters Ridge (Project LM00021)       | 0        | 0              | 386,755        | 256,598        | (130,157)        | Future Use                      |
|  | Malacompra (Project LM00010)          | 0        | 0              | 93,440         | 69,293         | (24,147)         | Future Use                      |
|  | Princess Place (Project LM00012)      | 0        | 0              | 19,904         | 0              | (19,904)         | Future Use                      |
| 534006   | Other Contracted Services             |          |                |                |                |                  |                                 |
|  | Hunters Ridge (Project LM00021)       | 0        | 89,110         | 60,000         | 60,000         | 0                | Required Management - Firelines |
| 534010   | Governmental Service                  |          |                |                |                |                  |                                 |
|  | Bulow (Project LM00005)               | 0        | 507            | 1,760          | 1,760          | 0                | Fire Lines                      |
|  | Haw Creek (Project LM00009)           | 0        | 923            | 1,760          | 1,760          | 0                | Fire Lines                      |
|  | Malacompra (Project LM00010)          | 0        | 0              | 1,760          | 1,760          | 0                | Fire Lines                      |
|  | Princess Place (Project LM00021)      | 0        | 0              | 1,760          | 1,760          | 0                | Fire Lines                      |
| 544000   | Rentals and Leases                    |          |                |                |                |                  |                                 |
|  | Bulow (Project LM00005)               | 0        | 0              | 0              | 10,000         | 10,000           | Equipment Rental                |
|  | Graham Swamp (Project LM00008)        | 0        | 0              | 0              | 24,147         | 24,147           | 25% of Tractor Lease            |
|  | Malacompra (Project LM00010)          | 0        | 0              | 0              | 24,147         | 24,147           | 25% of Tractor Lease            |
|  | Princess Place (Project LM00012)      | 0        | 0              | 0              | 9,659          | 9,659            | 10% of Tractor Lease            |
|  | Hunters Ridge (Project LM00021)       | 0        | 1,842          | 0              | 38,634         | 38,634           | 40% of Tractor Lease            |
| 546006   | Small Tools & Equipment               |          |                |                |                |                  |                                 |
|  | Hunters Ridge (Project LM00021)       | 0        | 1,842          | 0              | 0              | 0                |                                 |
| 552002   | Other Operating Expense               |          |                |                |                |                  |                                 |
|  | Hunters Ridge (Project LM00021)       | 0        | 571            | 0              | 0              | 0                |                                 |
| <b>537- Conservation and Resource Management</b> |                                       |          |                |                |                |                  |                                 |
| 534000   | Other Services                        |          |                |                |                |                  |                                 |
|  | Tortoise Relocation (Project LM00001) | 0        | 0              | 1,500          | 1,500          | 0                | Financial Assurance             |
|  | Tortoise Relocation (Project LM00001) | 0        | 0              | 21,464         | 21,464         | 0                | Future Use                      |
|  | Tortoise Relocation (Project LM00001) | 0        | 0              | 8,000          | 8,000          | 0                | Mulcher Rental                  |
|  | <b>Total Operating Expenditures</b>   | <b>0</b> | <b>116,775</b> | <b>865,587</b> | <b>746,338</b> | <b>(119,249)</b> |                                 |

(continued on next page)

**Natural Resource Land**

**General Fund**

| Fund 1001                          |                                   | Actual   | Actual         | Adopted          | Tentative      | Changes          |   |
|------------------------------------|-----------------------------------|----------|----------------|------------------|----------------|------------------|---|
| Div. 0325                          | Description                       | FY 20-21 | FY 21-22       | FY 22-23         | FY 23-24       | + / (-)          | Comments  |
| <b>515- Comprehensive Planning</b> |                                   |          |                |                  |                |                  |   |
| 563000                             | Improvements Other Than Bldg      |          |                |                  |                |                  |   |
|                                    | Hunters Ridge (Project LM00021)   | 0        | 0              | 55,070           | 55,070         | 0                | Financial Assurance                                   |
|                                    | Princess Place (Project LM00012)  | 0        | 0              | 0                | 10,245         | 10,245           | Financial Assurance                                   |
|                                    | Hunters Ridge (Project LM00021)   | 0        | 0              | 163,750          | 163,750        | 0                | Perpetual Management                                  |
|                                    | <b>Total Capital Expenditures</b> | <b>0</b> | <b>0</b>       | <b>218,820</b>   | <b>229,065</b> | <b>10,245</b>    |   |
|                                    | <b>Total Expenditures</b>         | <b>0</b> | <b>116,775</b> | <b>1,084,407</b> | <b>975,403</b> | <b>(109,004)</b> | <b>Overall Expenditure Increase/Decrease: -10.05%</b> |

**Project Totals Summary**

|                                       |                |
|---------------------------------------|----------------|
| Bulow (Project LM00005)               | 55,643         |
| Graham Swamp (Project LM00008)        | 146,828        |
| Haw Creek (Project LM00009)           | 51,052         |
| Hunters Ridge (Project LM00021)       | 574,052        |
| Malacompra (Project LM00010)          | 95,200         |
| Princess Place (Project LM00012)      | 21,664         |
| Tortoise Relocation (Project LM00021) | 30,964         |
| <b>Total</b>                          | <b>975,403</b> |

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

Project Descriptions

**Tortoise Relocation - Project LM00001:**

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



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

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

**Graham Swamp - Wireless Communications - Project LM00008:**

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

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



**Princess Place - Project #LM00012:**

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

(continued on next page)

Project Descriptions

**Haw Creek Management of Natural Resources - Project LM00009:**

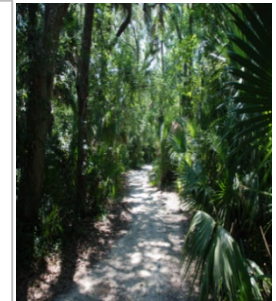
By assessing timber resources, planning timber management activities and implementing properly-timed timber harvests, Flagler County Land Management is able to balance the revenue potential of many of our public “timber lands” with the maintenance of intact, healthy forest systems. Healthy forests maintain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

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

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

**Hunters Ridge - Project LM00021:**

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



**Malacompra Easement - Project LM00010:**

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

Innovation Technology - IT Department

General Fund

| Fund 1001<br>Div. 0403                          | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-)                            | Comments  |
|---|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|---|
| <b>Expenditures</b>                             |                                     |                    |                    |                     |                       |   |   |
| <b>519- Other General Governmental Services</b> |                                     |                    |                    |                     |                       |   |   |
| 512000  | Regular Salaries                    | 605,042            | 621,169            | 702,411             | 942,458               | 240,047                                       | 13.5 FTE with 5.3% COLA & Reorganization                  |
| 514000  | Overtime                            | 894                | 10,697             | 5,000               | 5,000                 | 0   |   |
| 52XXXX  | Employee Benefits                   | 217,351            | 221,270            | 316,730             | 397,227               | 80,497  |   |
|   | <b>Total Personnel Services</b>     | <b>823,287</b>     | <b>853,137</b>     | <b>1,024,141</b>    | <b>1,344,685</b>      | <b>320,544</b>                                |   |
| 531000  | Professional Services               | 1,800              | 0                  | 0                   | 0                     | 0   |   |
| 534006  | Other Contracted Services           | 337,453            | 384,713            | 50,000              | 66,246                | 16,246  | Website Moved from Creative Media                         |
| 540000  | Travel/Training                     | 3,136              | 3,603              | 1,000               | 6,000                 | 5,000   | FLGISA Conference   |
| 541001  | Devices & Accessories               | 7,120              | 8,351              | 15,000              | 17,760                | 2,760   | Phone Replacements  |
| 541002  | Communications Recurring            | 14,801             | 8,679              | 10,700              | 10,488                | (212)   | Cell Phones   |
| 541003  | Communications Install/Repair       | 500                | 500                | 500                 | 500                   | 0   | Misc Repairs and Installation Fees for Comm Equip         |
| 542000  | Postage Expense                     | 336                | 254                | 500                 | 500                   | 0   |   |
| 544000  | Rentals & Leases                    | 18,263             | 17,557             | 20,000              | 19,380                | (620)   | Dex Imaging Copier Leases                                 |
| 545001  | General Liability Ins               | 194                | 2,339              | 3,000               | 3,093                 | 93  | Insurance for Drones                                      |
| 545003  | Vehicle Insurance                   | 1,976              | 24,613             | 2,200               | 1,818                 | (382)   | 6 Vehicles  |
| 545006  | Other Insurance & Bonds             | 1,994              | 0                  | 0                   | 0                     | 0   |   |
| 546001  | Building & Equipment Repairs        | 44                 | 38,501             | 42,000              | 45,000                | 3,000   | Security System Repairs                                   |
| 546003  | Vehicle Repair                      | 1,923              | 3,464              | 4,800               | 2,700                 | (2,100)                                       | 6 Vehicles  |
| 546004  | Maintenance Agreements              | 404,132            | 329,558            | 479,400             | 150                   | (479,250)                                     | Moved to IT Maintenance Agreements                        |
| 546006  | Small Tools & Equipment             | 2,574              | 6,068              | 31,000              | 2,630                 | (28,370)                                      | Drone Purchased in 23, Replacement Parts & Mtnc in 24     |
| 546008  | IT Maintenance Agreements           | 0                  | 0                  | 0                   | 445,827               | 445,827                                       | New Account- LiftOff O-365, ESRI, Tyler, Naviline         |
| 547000  | Printing & Binding                  | 261                | 285                | 150                 | 333                   | 183   |   |
| 549000  | Other Current Chgs and Obligations  | 0                  | 0                  | 0                   | 36                    | 36  | FAA- Drone Registrations                                  |
| 549004  | Advertising                         | 41                 | 0                  | 200                 | 100                   | (100)   |   |
| 551000  | Office Supplies                     | 515                | 1,267              | 1,000               | 1,200                 | 200   |   |
| 551001  | Office Equipment                    | 280,381            | 134,283            | 318,056             | 19,000                | (299,056)                                     | Moved to Fund 1115 - IT Replacement Fund                  |
| 552001  | Gas, Oil & Lubricants               | 2,925              | 5,701              | 5,000               | 4,950                 | (50)  |   |
| 552002  | Other Operating Expenses            | 713                | 7,186              | 4,000               | 1,774                 | (2,226)                                       | Consumables   |
| 552005  | Clothing & Wearing Apparel          | 1,418              | 0                  | 2,500               | 2,200                 | (300)   |   |
| 552006  | Data Processing Software            | 64,637             | 39,965             | 35,000              | 8,055                 | (26,945)                                      | Archivesocial Moved to Communications, Barracuda Due FY25 |
| 554001  | Publications/Memberships            | 4,213              | 5,992              | 5,400               | 15,054                | 9,654   | Netmotion Mobility, Verteks                               |
| 555001  | Training/Educational Cost           | 3,473              | 4,365              | 5,000               | 2,500                 | (2,500)                                       | Split with Cyber Security                                 |
| 555002  | Conference/Seminar Regist           | 775                | 1,125              | 4,000               | 2,000                 | (2,000)                                       | FLGISA, Tyler, CJIS                                       |
|   | <b>Total Operating Expenditures</b> | <b>1,155,598</b>   | <b>1,028,371</b>   | <b>1,040,406</b>    | <b>679,294</b>        | <b>(361,112)</b>                              |   |
| 564000  | Equipment                           | 65,909             | 0                  | 0                   | 0                     | 0   | Funding in Capital Project Fund 1316                      |
|   | <b>Total Capital Expenditures</b>   | <b>65,909</b>      | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>                                      |   |
|   |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |   |
|   | <b>Total Expenditures</b>           | <b>2,044,794</b>   | <b>1,881,508</b>   | <b>2,064,547</b>    | <b>2,023,979</b>      | <b>(40,568)</b>                               | <b>-1.96%</b>   |

**Innovation Technology - Cyber Security**

**General Fund**

| <b>Fund 1001</b>                        |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |  |
|---|-------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|--|
| <b>Div. 0405</b>                        | <b>Description</b>                  | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>  |
| <b>Expenditures</b>                     |                                     |                 |                 |                 |                  |                |  |
| <b>519- Other Governmental Services</b> |                                     |                 |                 |                 |                  |                |  |
| 512000                                  | Regular Salaries                    | 0               | 0               | 0               | 124,644          | 124,644        | New Division Created, Previously Budgeted in IT (0403) |
| 52XXXX                                  | Employee Benefits                   | 0               | 0               | 0               | 47,129           | 47,129         | 1.50 FTE Including New ISSM with 5.3% COLA             |
|   | <b>Total Personnel Services</b>     | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>171,773</b>   | <b>171,773</b> |  |
| 534006                                  | Other Contracted Services           | 0               | 0               | 0               | 96               | 96             | Text Archiving   |
| 541001                                  | Communications Devices & Acces      | 0               | 0               | 0               | 500              | 500            |  |
| 541002                                  | Communications Recurring            | 0               | 0               | 0               | 552              | 552            |  |
| 545006                                  | Other Insurance & Bonds             | 0               | 0               | 0               | 7,150            | 7,150          | Cyber Insurance  |
| 546004                                  | Maintenance Agreements              | 0               | 0               | 0               | 97,548           | 97,548         | Siem Access Control, Envoy, Veeam, CIS Albert Sensor   |
| 547000                                  | Printing and Binding                | 0               | 0               | 0               | 40               | 40             |  |
| 551001                                  | Office Equipment                    | 0               | 0               | 0               | 3,500            | 3,500          | Office Furniture for new FTE                           |
| 552002                                  | Other Operating Expenses            | 0               | 0               | 0               | 2,550            | 2,550          | ID Card Replacements                                   |
| 552006                                  | Data Processing Software            | 0               | 0               | 0               | 13,800           | 13,800         | Carbon Black Antivirus Software                        |
| 554000                                  | Books, Publ, Subscript & Membshp    | 0               | 0               | 0               | 41,000           | 41,000         | KnowBe4 Security, PW Manager, Nessus Scanner           |
| 555001                                  | Training and Educational Costs      | 0               | 0               | 0               | 2,500            | 2,500          |  |
|   | <b>Total Operating Expenditures</b> | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>169,236</b>   | <b>169,236</b> |  |
| <b>Total Expenditures</b>               |                                     | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>341,009</b>   | <b>341,009</b> | <b>Overall Expenditure Increase/Decrease: 100.00%</b>  |



**Innovation Technology - Public Safety Software**

**General Fund**

| <b>Fund 1001</b>                        |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>                                |  |
|---|-------------------------------------|-----------------|-----------------|-----------------|------------------|---|--|
| <b>Dept. 0407</b>                       | <b>Description</b>                  | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b>                                | <b>Comments</b>                            |
| <b>Expenditures</b>                     |                                     |                 |                 |                 |                  |   |  |
| <b>519- Other Governmental Services</b> |                                     |                 |                 |                 |                  |   |  |
| 512000                                  | Regular Salaries                    | 168,919         | 190,826         | 275,534         | 256,123          | (19,411)                                      | 3.45 FTE with 5.3% COLA & Reorganization   |
| 514000                                  | Overtime                            | 58              | 1,168           | 1,250           | 1,250            | 0   |  |
| 52XXXX                                  | Employee Benefits                   | 59,964          | 67,676          | 124,767         | 108,102          | (16,665)                                      |  |
|   | <b>Total Personnel Services</b>     | <b>228,941</b>  | <b>259,670</b>  | <b>401,551</b>  | <b>365,475</b>   | <b>(36,076)</b>                               |  |
| 534006                                  | Other Contracted Services           | 0               | 4,350           | 0               | 0                | 0   |  |
| 546004                                  | Maintenance Agreements              | 293,182         | 357,722         | 281,168         | 372,886          | 91,718  | Tyler- New World, Socrata, Livescan Global |
| 552006                                  | Data Processing Software            | 31,655          | 0               | 0               | 0                | 0   |  |
| 555003                                  | Conferences/Seminars                | 6,300           | 7,500           | 7,500           | 5,000            | (2,500)                                       | Tyler                                      |
|   | <b>Total Operating Expenditures</b> | <b>331,137</b>  | <b>365,222</b>  | <b>288,668</b>  | <b>377,886</b>   | <b>89,218</b>                                 |  |
|   |                                     |                 |                 |                 |                  | <b>Overall Expenditure Increase/Decrease:</b> |  |
|   | <b>Total Expenditures</b>           | <b>560,078</b>  | <b>624,892</b>  | <b>690,219</b>  | <b>743,361</b>   | <b>53,142</b>                                 | <b>7.70%</b>                               |

Innovation Technology - 800 MHz Radio System

General Fund

| Fund 1001                       |                                     | Actual         | Actual   | Adopted  | Tentative | Changes  |   |
|---------------------------------|-------------------------------------|----------------|----------|----------|-----------|----------|---|
| Div. 0416                       | Description                         | FY 20-21       | FY 21-22 | FY 22-23 | FY 23-24  | + / (-)  | Comments  |
| <b>Expenditures</b>             |                                     |                |          |          |           |          |   |
| <b>529- Other Public Safety</b> |                                     |                |          |          |           |          |   |
| 534006                          | Other Contracted Services           | 0              | 0        | 0        | 0         | 0        | All Expenses Moved to Fund 1182                         |
| 540000                          | Travel Expenses                     | 0              | 0        | 0        | 0         | 0        |   |
| 541001                          | Devices and Accessories             | 6,205          | 0        | 0        | 0         | 0        |   |
| 541002                          | Communications Recurring            | 0              | 0        | 0        | 0         | 0        |   |
| 541003                          | Communications Inst/Repr            | 0              | 0        | 0        | 0         | 0        |   |
| 543000                          | Utilities Expenses                  | 104            | 0        | 0        | 0         | 0        |   |
| 544000                          | Rentals and Leases                  | 97,283         | 0        | 0        | 0         | 0        |   |
| 546001                          | Building/Equip Repairs              | 0              | 0        | 0        | 0         | 0        |   |
| 546003                          | Vehicle Repair                      | 0              | 0        | 0        | 0         | 0        |   |
| 546004                          | Maintenance Agreements              | 24,783         | 0        | 0        | 0         | 0        |   |
| 546006                          | Small Tools & Equipment             | 0              | 0        | 0        | 0         | 0        |   |
| 547000                          | Printing and Binding                | 0              | 0        | 0        | 0         | 0        |   |
| 549000                          | Other Current Charges               | 0              | 0        | 0        | 0         | 0        |   |
| 551001                          | Office Equipt                       | 0              | 0        | 0        | 0         | 0        |   |
| 552001                          | Gas, Oil & Lubricants               | 0              | 0        | 0        | 0         | 0        |   |
| 552002                          | Other Operating Expenses            | 0              | 0        | 0        | 0         | 0        |   |
|                                 | <b>Total Operating Expenditures</b> | <b>128,375</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |   |
| 571002                          | Principal on Loan                   | 404,060        | 0        | 0        | 0         | 0        | Purchase of 800 MHz Communication System                |
| 572002                          | Interest on Loan                    | 4,358          | 0        | 0        | 0         | 0        | Maturity Date 10/01/2020-details in Debt Svc. Section   |
|                                 | <b>Total Debt Service</b>           | <b>408,418</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |   |
|                                 | <b>Total Expenditures</b>           | <b>536,793</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>Overall Expenditure Increase/Decrease:<br/>0.00%</b> |

Health & Human Services - Administration

General Fund

| Fund 1001<br>Div. 0504           | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments   |
|----------------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|--|
| <b>Expenditures</b>              |                                     |                    |                    |                     |                       |                |  |
| <b>569- Other Human Services</b> |                                     |                    |                    |                     |                       |                |  |
| 512000                           | Regular Salaries                    | 224,023            | 210,341            | 278,993             | 335,879               | 56,886         | 5.0 FTE with 5.3% COLA & Reorganization                  |
| 514000                           | Overtime                            | 0                  | 0                  | 0                   | 0                     | 0              |  |
| 52XXXX                           | Employee Benefits                   | 81,791             | 66,646             | 150,747             | 140,068               | (10,679)       |  |
|                                  | <b>Total Personnel Services</b>     | <b>305,814</b>     | <b>276,987</b>     | <b>429,740</b>      | <b>475,947</b>        | <b>46,207</b>  |  |
| 534006                           | Other Contracted Services           | 0                  | 2                  | 300                 | 300                   | 0              |  |
| 540000                           | Travel Expenses                     | 0                  | 0                  | 800                 | 800                   | 0              |  |
| 541002                           | Communications Recurring            | 7,821              | 11,056             | 13,000              | 13,700                | 700            | Cell Phones & Landlines                                  |
| 543000                           | Utilities Expense                   | 5,992              | 6,801              | 10,000              | 11,500                | 1,500          | FPL Rate Increase  |
| 544000                           | Rentals and Leases                  | 0                  | 0                  | 0                   | 7,200                 | 7,200          | 1 Additional Vehicle Lease                               |
| 545006                           | Other insurance and Bonds           | 170                | 0                  | 200                 | 500                   | 300            | Insurance for vehicle                                    |
| 546001                           | Building/Equipment Repairs          | 0                  | 0                  | 1,200               | 1,200                 | 0              |  |
| 546003                           | Vehicle Repair                      | 0                  | 0                  | 0                   | 400                   | 400            | Add 1 vehicle  |
| 547000                           | Printing & Binding                  | 0                  | 89                 | 100                 | 100                   | 0              |  |
| 551000                           | Office Supplies                     | 214                | 503                | 600                 | 600                   | 0              |  |
| 551001                           | Office Equipment                    | 59                 | 365                | 500                 | 500                   | 0              |  |
| 552001                           | Gas, Oil & Lube                     | 0                  | 0                  | 0                   | 1,000                 | 1,000          | Add 1 vehicle  |
| 552002                           | Other Operating Expenses            | 16                 | 40                 | 300                 | 300                   | 0              |  |
| 552006                           | Data Processing Software            | 0                  | 20                 | 0                   | 0                     | 0              |  |
| 554001                           | Publications/Membership             | 0                  | 54                 | 200                 | 200                   | 0              |  |
| 555002                           | Conference & Seminar Fees           | 0                  | 0                  | 800                 | 800                   | 0              |  |
|                                  | <b>Total Operating Expenditures</b> | <b>14,272</b>      | <b>18,930</b>      | <b>28,000</b>       | <b>39,100</b>         | <b>11,100</b>  |  |
|                                  | <b>Total Expenditures</b>           | <b>320,086</b>     | <b>295,917</b>     | <b>457,740</b>      | <b>515,047</b>        | <b>57,307</b>  | <b>Overall Expenditure Increase/Decrease:<br/>12.52%</b> |

Health & Human Services - Human Services

General Fund

| Fund 1001<br>Div. 0500                 | Description                                 | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments                                  |
|--|---|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Expenditures</b>                    |   |                    |                    |                     |                       |                |   |
| <b>569- Other Human Services</b>       |   |                    |                    |                     |                       |                |   |
| 512000                                 | Regular Salaries                            | 187,420            | 141,596            | 210,081             | 213,742               | 3,661          | 4.0 FTE with 5.3% COLA                    |
| 52XXXX                                 | Employee Benefits                           | 73,524             | 57,673             | 88,911              | 100,297               | 11,386         |   |
| <b>Total Personnel Services</b>        |   | <b>260,944</b>     | <b>199,270</b>     | <b>298,992</b>      | <b>314,039</b>        | <b>15,047</b>  |   |
| 534006                                 | Other Contracted Services                   | 940                | 21                 | 170                 | 170                   | 0              | Interpreting Services for ADA Compliance  |
| 541002                                 | Communications Recurring                    | 0                  | 0                  | 0                   | 0                     | 0              |   |
| 542000                                 | Postage                                     | 553                | 420                | 700                 | 700                   | 0              |   |
| 546001                                 | Building/Equip Repairs                      | 0                  | 0                  | 0                   | 0                     | 0              |   |
| 546004                                 | Maintenance Agreements                      | 284                | 308                | 690                 | 800                   | 110            | Projected 14% increase                    |
| 547000                                 | Printing & Binding                          | 0                  | 21                 | 100                 | 100                   | 0              |   |
| 548001                                 | Promotional Activies                        | 0                  | 54                 | 0                   | 0                     | 0              |   |
| 551000                                 | Office Supplies                             | 437                | 504                | 1,000               | 1,000                 | 0              |   |
| 551001                                 | Office Equip                                | 497                | 221                | 800                 | 800                   | 0              |   |
| 552002                                 | Other Operating Expenses                    | 0                  | 0                  | 300                 | 300                   | 0              |   |
| 554001                                 | Publications/Memberships                    | 0                  | 0                  | 400                 | 200                   | (200)          | Reduced \$200 publication/memberships     |
| 555001                                 | Training/Educational Cost                   | 0                  | 0                  | 500                 | 500                   | 0              | \$125/staff training x 4                  |
| 555002                                 | Conference/Seminar Regist                   | 0                  | 0                  | 500                 | 525                   | 25             | Human Services Conference \$175 x 3 staff |
| <b>529- Other Public Safety</b>        |   |                    |                    |                     |                       |                |   |
| 534006                                 | Other Contracted Srvcs (Sally's Safe Haven) | 36,900             | 4,100              | 0                   | 0                     | 0              | Contract Ended                            |
| <b>Total Operating Expenditures</b>    |   | <b>39,611</b>      | <b>5,650</b>       | <b>5,160</b>        | <b>5,095</b>          | <b>(65)</b>    |   |
| <b>564- Public Assistance Services</b> |   |                    |                    |                     |                       |                |   |
| 582006                                 | Aid to Children's Home Society              | 21,375             | 7,125              | 0                   | 0                     | 0              |   |
| 582001                                 | SMA Behavioral Health Services              | 173,300            | 173,300            | 173,300             | 173,300               | 0              |   |
| 582003                                 | Early Learning Coalition                    | 63,200             | 63,200             | 63,200              | 63,200                | 0              |   |
| 582004                                 | Family Life Center                          | 77,500             | 77,500             | 92,500              | 92,500                | 0              |   |
| 582005                                 | Flagler Volunteer Svcs                      | 0                  | 25,000             | 25,000              | 25,000                | 0              |   |
| 582010                                 | Flagler County Free Clinic                  | 60,000             | 60,000             | 60,000              | 60,000                | 0              |   |
| 583015                                 | Open Door Re-Entry & Recovery Ministry      | 9,000              | 6,750              | 9,000               | 9,000                 | 0              |   |
| 582013                                 | Cold Weather Shelter                        | 4,250              | 3,250              | 24,000              | 24,000                | 0              |   |
| 583007                                 | Grace Community Food Pantry                 | 7,868              | 9,000              | 9,000               | 9,000                 | 0              |   |
| <b>572- Parks and Recreation</b>       |   |                    |                    |                     |                       |                |   |
| 581001                                 | Flagler County School Board                 | 25,000             | 25,000             | 25,000              | 25,000                | 0              | Belle Terre Swim & Racquet Club           |
| 582002                                 | Boys and Girls Club                         | 30,000             | 30,000             | 30,000              | 30,000                | 0              |   |
| <b>Total Outside Agency Funding</b>    |   | <b>471,493</b>     | <b>480,125</b>     | <b>511,000</b>      | <b>511,000</b>        | <b>0</b>       |   |

(continued on next page)

**Health & Human Services - Human Services**

**General Fund**

| Fund 1001<br>Div. 0500                 | Description                            | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments  |
|--|--|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Expenditures (continued)</b>        |  |                    |                    |                     |                       |                  |   |
| <b>561- Hospital Services</b>          |  |                    |                    |                     |                       |                  |   |
| 531002                                 | Medicaid Reimb - Hospital/Nursing Home | 1,338,930          | 1,317,134          | 1,397,097           | 1,403,784             | 6,687            | Based on Proposed 100% County Funding                   |
| <b>562- Health Services</b>            |  |                    |                    |                     |                       |                  |   |
| 549008                                 | Write offs/shortages                   | 15,376             | 0                  | 0                   | 0                     | 0                |   |
| 583010                                 | Health Care Responsibility Act - HCRA  | 38,892             | 30,970             | 150,000             | 150,000               | 0                |   |
| <b>564- Public Assistance Services</b> |  |                    |                    |                     |                       |                  |   |
| 583008                                 | Indigent Burial                        | 8,800              | 16,200             | 9,000               | 14,000                | 5,000            | Increase in services and program cost                   |
| <b>Total State Mandated Costs</b>      |  | <b>1,401,998</b>   | <b>1,364,304</b>   | <b>1,556,097</b>    | <b>1,567,784</b>      | <b>11,687</b>    |   |
| <b>562- Health Services</b>            |  |                    |                    |                     |                       |                  |   |
| 583009                                 | Indigent Health Care                   | 67,354             | 62,443             | 120,000             | 105,000               | (15,000)         | Reduced 10k to Emerg. Asst. & 5K to burial              |
| <b>564- Public Assistance Services</b> |  |                    |                    |                     |                       |                  |   |
| 583002                                 | City of Palm Coast Utility Assistance  | 12,602             | 14,655             | 10,000              | 10,000                | 0                | Actual Expense to be Based on City of PC Funding        |
| 583011                                 | Emergency Asst - Utilities/Rent        | 105,176            | 121,609            | 130,000             | 145,000               | 15,000           |   |
| <b>Total Public Assistance</b>         |  | <b>185,132</b>     | <b>198,706</b>     | <b>260,000</b>      | <b>260,000</b>        | <b>0</b>         |   |
| <b>Total Expenditures</b>              |  |                    |                    |                     |                       | <b>26,669</b>    | <b>Overall Expenditure Increase/Decrease:<br/>1.01%</b> |
|  |  | <b>2,359,178</b>   | <b>2,248,055</b>   | <b>2,631,249</b>    | <b>2,657,918</b>      |                  |   |

**STATE MANDATED FUNDING FOR HUMAN SERVICES**

**MEDICAID REIMBURSEMENT- HOSPITAL/NURSING HOME**

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

**INDIGENT BURIAL**

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

**HEALTH CARE RESPONSIBILITY ACT - HCRA**

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

**PUBLIC ASSISTANCE FUNDING FOR HUMAN SERVICES**

**INDIGENT HEALTH CARE**

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

**EMERGENCY ASSISTANCE**

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

**OUTSIDE AGENCY FUNDING FOR HUMAN SERVICES**

**BOYS & GIRLS CLUB**

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

**FLAGLER COUNTY FREE CLINIC**

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

**OPEN DOOR RE-ENTRY & RECOVERY MINISTRY INC.**

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

**CHILDREN'S HOME SOCIETY**

***Family Transition Program***

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

***Flagler County Independent Living Referral Program***

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

**FAMILY LIFE CENTER**

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

**SMA BEHAVIORAL HEALTH SERVICES**

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

**FLAGLER COUNTY SCHOOL BOARD**

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

**GRACE COMMUNITY FOOD PANTRY**

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

**THE COLD WEATHER SHELTER**

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

**FLAGLER VOLUNTEER SERVICES**

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

**EARLY LEARNING COALITION of FLAGLER/VOLUSIA**

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

REVENUE SOURCE NARRATIVES FOR SOCIAL SERVICES

**EHEAP**

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

**TITLE III C-1**

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

**CCE**

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

**LSP**

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

**TITLE III-B**

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

**TITLE III C-2**

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

**Medicaid Managed Care Long Term Care (LTC)**

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

**TITLE III-E**

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

**ADI**

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

**Home Care for the Elderly**

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

**City of Palm Coast Utility Assistance Interlocal**

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

Health & Human Services - Senior Services

General Fund

| Fund 1001                           |                                  | Actual         | Actual         | Adopted        | Tentative        | Changes        |  |
|-------------------------------------|----------------------------------|----------------|----------------|----------------|------------------|----------------|--|
| Div. 0501                           | Description                      | FY 20-21       | FY 21-22       | FY 22-23       | FY 23-24         | + / (-)        | Comments   |
| <b>Expenditures</b>                 |                                  |                |                |                |                  |                |  |
| <b>569- Other Human Services</b>    |                                  |                |                |                |                  |                |  |
| 512000                              | Regular Salaries                 | 189,831        | 198,905        | 204,723        | 212,327          | 7,604          | 4.0 FTE with 5.3% COLA                               |
| 52XXXX                              | Employee Benefits                | 74,447         | 74,608         | 88,235         | 100,389          | 12,154         |  |
| <b>Total Personnel Services</b>     |                                  | <b>264,278</b> | <b>273,513</b> | <b>292,958</b> | <b>312,716</b>   | <b>19,758</b>  |  |
| 534002                              | Title III E In Home Respite      | 60,900         | 31,355         | 60,000         | 52,000           | (8,000)        | Grant Funded with Offsetting Revenue                 |
| 534004                              | Title IIIB Home Services         | 128,006        | 137,098        | 128,000        | 170,000          | 42,000         | Grant Funded with Offsetting Revenue                 |
| 534004                              | ADI Home Services                | 82,439         | 34,959         | 120,000        | 194,000          | 74,000         | Grant Funded with Offsetting Revenue                 |
| 534005                              | CCE Home Services                | 179,643        | 148,785        | 205,000        | 264,000          | 59,000         | Grant Funded with Offsetting Revenue                 |
| 534006                              | Other Contracted Services        | 0              | 491            | 500            | 500              | 0              | AHCA Required Background Screenings                  |
| 541002                              | Communications                   | 173            | 324            | 1,700          | 2,000            | 300            | 3 Case Manager Monthly Cell Phone Service            |
| 542000                              | Postage Expense                  | 718            | 632            | 700            | 700              | 0              |  |
| 544000                              | Rentals & Leases                 | 6,349          | 4,708          | 8,500          | 23,692           | 15,192         | Medical Monitoring Units & Vehicle Leases            |
| 545003                              | Vehicle Insurance                | 988            | 1,092          | 1,000          | 1,215            | 215            | Projected 10% Increase                               |
| 546001                              | Building & Equipment Repairs     | 0              | 145            | 0              | 100              | 100            | Upkeep of Offices                                    |
| 546003                              | Vehicle Repair                   | 722            | 2,388          | 1,500          | 1,500            | 0              |  |
| 546004                              | Maintenance Agreements           | 290            | 252            | 550            | 630              | 80             | Projected 14% Increase                               |
| 546006                              | Small Tools & Equipment          | 540            | 0              | 500            | 500              | 0              |  |
| 547000                              | Printing & Binding               | 0              | 37             | 200            | 200              | 0              | Increase Outreach Efforts and Marketing              |
| 548001                              | Promotional Activities           | 0              | 399            | 0              | 0                | 0              |  |
| 549000                              | Other Current Chg                | 102,611        | 61,731         | 34,000         | 34,000           | 0              | Material Aid Client Supls-Offset by Grants/Donations |
| 551000                              | Office Supplies                  | 426            | 494            | 1,000          | 1,000            | 0              |  |
| 551001                              | Office Equipment                 | 54             | 51             | 100            | 100              | 0              |  |
| 552001                              | Gas, Oil & Lube                  | 1,966          | 2,723          | 4,000          | 4,000            | 0              |  |
| 552002                              | Other Operating Expenses         | 479            | 610            | 1,700          | 1,700            | 0              | Senior Events, Volunteer Recognition                 |
| 554001                              | Publications/Memberships         | 399            | 0              | 350            | 350              | 0              |  |
| 555002                              | Conference Registration/Training | 155            | 0              | 500            | 500              | 0              |  |
| <b>Total Operating Expenditures</b> |                                  | <b>566,858</b> | <b>428,274</b> | <b>569,800</b> | <b>752,687</b>   | <b>182,887</b> |  |
| 583011                              | Emergency Assistance             | 16,198         | 22,094         | 10,000         | 10,000           | 0              | EHEAP Grant Funded 100%                              |
| <b>Total Grants &amp; Aids</b>      |                                  | <b>16,198</b>  | <b>22,094</b>  | <b>10,000</b>  | <b>10,000</b>    | <b>0</b>       |  |
|                                     |                                  |                |                |                |                  |                | <b>Overall Expenditure Increase/Decrease:</b>        |
| <b>Total Expenditures</b>           |                                  | <b>847,334</b> | <b>723,881</b> | <b>872,758</b> | <b>1,075,403</b> | <b>202,645</b> | <b>23.22%</b>  |



Health & Human Services - Adult Day Care

General Fund

| Fund 1001<br>Div. 0502           | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|----------------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Expenditures</b>              |                                     |                    |                    |                     |                       |                |   |
| <b>569- Other Human Services</b> |                                     |                    |                    |                     |                       |                |   |
| 512000                           | Regular Salaries                    | 94,709             | 177,720            | 211,079             | 222,914               | 11,835         | 5.0 FTE with 5.3% COLA                                  |
| 513000                           | Other Salaries & Wages              | 4,363              | 5,195              | 10,000              | 10,000                | 0              |   |
| 52XXXX                           | Employee Benefits                   | 40,393             | 68,889             | 102,874             | 118,341               | 15,467         |   |
|                                  | <b>Total Personnel Services</b>     | <b>139,465</b>     | <b>251,804</b>     | <b>323,953</b>      | <b>351,255</b>        | <b>27,302</b>  |   |
| 534006                           | Contracted Services                 | 110                | 218                | 600                 | 600                   | 0              | Background Checks, Permit Fees, Food Hygiene            |
| 542000                           | Freight/Postage                     | 0                  | 0                  | 50                  | 200                   | 150            | Mailing Invoices  |
| 543000                           | Utilities Expense                   | 2,651              | 4,134              | 6,500               | 7,500                 | 1,000          | Projected 15% Increase                                  |
| 546001                           | Building Equip/Repairs              | 0                  | 0                  | 150                 | 0                     | (150)          | Repairs handled by General Services                     |
| 547000                           | Printing & Binding                  | 0                  | 25                 | 50                  | 50                    | 0              |   |
| 549000                           | Other Current Chrgs/Oblig           | 185                | 255                | 300                 | 200                   | (100)          |   |
| 551000                           | Office Supplies                     | 157                | 123                | 200                 | 200                   | 0              |   |
| 551001                           | Office Equipment                    | 55                 | 0                  | 0                   | 0                     | 0              |   |
| 552002                           | Other Operating Expenses            | 6,609              | 13,064             | 26,650              | 28,250                | 1,600          | Replace lift chairs                                     |
| 555001                           | Education/Training                  | 190                | 49                 | 500                 | 500                   | 0              | Medical Staff Certifications                            |
|                                  | <b>Total Operating Expenditures</b> | <b>9,957</b>       | <b>17,868</b>      | <b>35,000</b>       | <b>37,500</b>         | <b>2,500</b>   |   |
| <b>Total Expenditures</b>        |                                     | <b>149,422</b>     | <b>269,672</b>     | <b>358,953</b>      | <b>388,755</b>        | <b>29,802</b>  | <b>Overall Expenditure Increase/Decrease:<br/>8.30%</b> |

Health & Human Services - Congregate & Home Delivered Meals

General Fund

| Fund 1001<br>Div. 0503              | Description                     | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|-------------------------------------|---------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Expenditures</b>                 |                                 |                    |                    |                     |                       |                |   |
| <b>569- Other Human Services</b>    |                                 |                    |                    |                     |                       |                |   |
| 512000                              | Regular Salaries                | 36,523             | 37,827             | 56,346              | 58,323                | 1,977          | 1.50 FTE with 5.3% COLA                                 |
| 52XXXX                              | Employee Benefits               | 14,077             | 13,259             | 29,074              | 33,107                | 4,033          |   |
| <b>Total Personnel Services</b>     |                                 | <b>50,600</b>      | <b>51,086</b>      | <b>85,420</b>       | <b>91,430</b>         | <b>6,010</b>   |   |
| 534001                              | Contract/FC Transp-Cong Meals   | 58,550             | 86,000             | 86,000              | 86,000                | 0              |   |
| 534006                              | Contracted Services             | 1,613              | 2,778              | 2,500               | 2,500                 | 0              | Nutrition Contract Specialist                           |
| 541002                              | Communications Recurring        | 1,679              | 2,887              | 1,800               | 1,800                 | 0              | Spectrum Senior Center                                  |
| 541003                              | Communications Inst/Repair      | 99                 | 0                  | 0                   | 0                     | 0              |   |
| 543000                              | Utilities Expense               | 2,586              | 0                  | 0                   | 0                     | 0              |   |
| 544000                              | Rentals & Leases                | 29,700             | 40,500             | 40,800              | 41,700                | 900            | Church On The Rock Rent and Utilities                   |
| 546001                              | Building/Equip                  | 18                 | 0                  | 150                 | 150                   | 0              |   |
| 546004                              | Maintenance Agreements          | 1,222              | 1,222              | 1,300               | 1,300                 | 0              | Senior Center License                                   |
| 546006                              | Small Tools & Equipment         | 254                | 253                | 700                 | 700                   | 0              |   |
| 547000                              | Printing & Binding              | 0                  | 19                 | 50                  | 50                    | 0              |   |
| 549000                              | Other Current Chrgs/Obligations | 173                | 125                | 200                 | 200                   | 0              |   |
| 549004                              | Advertising                     | 0                  | 0                  | 100                 | 0                     | (100)          | Advertising   |
| 551000                              | Office Supplies                 | 65                 | 3                  | 300                 | 300                   | 0              |   |
| 551001                              | Office Equip                    | 2,070              | 69                 | 100                 | 100                   | 0              |   |
| 552002                              | Other Operating Expenses        | 172,939            | 116,011            | 170,000             | 170,000               | 0              | Meals   |
| 554001                              | Publications/Memberships        | 0                  | 0                  | 100                 | 100                   | 0              | Meal Site Subscription                                  |
| <b>Total Operating Expenditures</b> |                                 | <b>270,968</b>     | <b>249,866</b>     | <b>304,100</b>      | <b>304,900</b>        | <b>800</b>     |   |
| <b>Total Expenditures</b>           |                                 | <b>321,568</b>     | <b>300,952</b>     | <b>389,520</b>      | <b>396,330</b>        | <b>6,810</b>   | <b>Overall Expenditure Increase/Decrease:<br/>1.75%</b> |

Health & Human Services - Veterans Services

General Fund

| Fund 1001<br>Div. 0520              | Description                     | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|-------------------------------------|---------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Expenditures</b>                 |                                 |                    |                    |                     |                       |                |   |
| <b>553- Veteran's Services</b>      |                                 |                    |                    |                     |                       |                |   |
| 512000                              | Regular Salaries                | 93,424             | 105,275            | 125,279             | 131,914               | 6,635          | 2.0 FTE with 5.3% COLA                                  |
| 52XXXX                              | Employee Benefits               | 16,924             | 19,980             | 48,448              | 55,507                | 7,059          |   |
| <b>Total Personnel Services</b>     |                                 | <b>110,348</b>     | <b>125,255</b>     | <b>173,727</b>      | <b>187,421</b>        | <b>13,694</b>  |   |
| 540000                              | Travel                          | 0                  | 1,622              | 2,000               | 2,000                 | 0              |   |
| 542000                              | Postage Expense                 | 62                 | 86                 | 100                 | 100                   | 0              |   |
| 544000                              | Rentals & Leases                | 0                  | 0                  | 25                  | 0                     | (25)           |   |
| 546004                              | Maintenance Agreements          | 58                 | 74                 | 100                 | 125                   | 25             |   |
| 547000                              | Printing & Binding              | 49                 | 298                | 250                 | 250                   | 0              |   |
| 549000                              | Other Current Charges           | 0                  | 0                  | 250                 | 250                   | 0              |   |
| 551000                              | Office Supplies                 | 109                | 145                | 125                 | 125                   | 0              |   |
| 551001                              | Office Equipment                | 0                  | 0                  | 300                 | 300                   | 0              |   |
| 552002                              | Other Operating Expenses        | 371                | 453                | 500                 | 500                   | 0              |   |
| 554001                              | Publications/Memberships        | 80                 | 80                 | 240                 | 240                   | 0              |   |
| 555002                              | Conference/Seminar Registration | 0                  | 320                | 360                 | 360                   | 0              |   |
| <b>Total Operating Expenditures</b> |                                 | <b>729</b>         | <b>3,077</b>       | <b>4,250</b>        | <b>4,250</b>          | <b>0</b>       |   |
| 583013                              | Grants & Aids                   | 0                  | 0                  | 2,000               | 2,000                 | 0              | Combat Duty Tax Relief                                  |
| <b>Total Grants &amp; Aids</b>      |                                 | <b>0</b>           | <b>0</b>           | <b>2,000</b>        | <b>2,000</b>          | <b>0</b>       |   |
| <b>Total Expenditures</b>           |                                 | <b>111,077</b>     | <b>128,332</b>     | <b>179,977</b>      | <b>193,671</b>        | <b>13,694</b>  | <b>Overall Expenditure Increase/Decrease:<br/>7.61%</b> |

Library - Palm Coast Library

General Fund

| Fund 1001<br>Div. 0600 | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments   |
|------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Expenditures</b>    |                                     |                    |                    |                     |                       |                  |  |
| <b>571 - Libraries</b> |                                     |                    |                    |                     |                       |                  |  |
| 5120000                | Regular Salaries                    | 584,221            | 652,743            | 711,964             | 826,698               | 114,734          | 16.0 FTE with 5.3% COLA & Reorganization<br>& Add New 1.0 FTE Library Assistant II |
| 5140000                | Overtime                            | 960                | 252                | 1,000               | 1,000                 | 0                |  |
| 52XXXX                 | Employee Benefits                   | 243,623            | 285,045            | 350,191             | 412,381               | 62,190           |  |
|                        | <b>Total Personnel Services</b>     | <b>828,804</b>     | <b>938,040</b>     | <b>1,063,155</b>    | <b>1,240,079</b>      | <b>176,924</b>   |  |
| 534006                 | Other Contracted Services           | 57,754             | 56,881             | 4,650               | 5,050                 | 400              | Courier Services and Music/Movie Licensing   |
| 540000                 | Travel Expenses                     | 800                | 1,530              | 2,148               | 2,355                 | 207              | FLA Library Conference   |
| 541001                 | Devices and Accessories             | 126                | 10                 | 0                   | 0                     | 0                |  |
| 541002                 | Communications Recurring            | 6,995              | 7,553              | 6,838               | 3,238                 | (3,600)          |  |
| 542000                 | Postage Expense                     | 3,806              | 5,943              | 6,500               | 6,150                 | (350)            | Priority Mail  |
| 543000                 | Utilities Expense                   | 65,537             | 75,861             | 72,216              | 88,620                | 16,404           | FPL, City of PC Water (Irrigation)   |
| 544000                 | Rentals & Leases                    | 7,833              | 9,485              | 7,960               | 18,040                | 10,080           | RFID, Copier, Coin Bill Vending, Lease Vehicle                                     |
| 545003                 | Vehicle Insurance                   | 0                  | 273                | 294                 | 320                   | 26               |  |
| 546001                 | Building/Equipment Repairs          | 172                | 0                  | 0                   | 0                     | 0                |  |
| 546003                 | Vehicle Repair                      | 20                 | 48                 | 400                 | 400                   | 0                |  |
| 546004                 | Maintenance Agreements              | 16,289             | 16,218             | 19,880              | 19,181                | (699)            | Copier Maintenance, Library Automation Polaris                                     |
| 546006                 | Small Tools & Equipment             | 1,177              | 134                | 350                 | 3,350                 | 3,000            | Passport Camera  |
| 547000                 | Printing & Binding                  | 2,473              | 122                | 2,330               | 1,630                 | (700)            | Library Cards  |
| 549000                 | Other Current Charges               | 4,097              | 2,588              | 100                 | 100                   | 0                |  |
| 551000                 | Office Supplies                     | 6,779              | 6,114              | 7,300               | 7,660                 | 360              | Photocopier, Camera System   |
| 551001                 | Office Equipment                    | 16,029             | 1,611              | 500                 | 500                   | 0                |  |
| 552001                 | Gas, Oil & Lubricants               | 161                | 444                | 1,300               | 1,100                 | (200)            |  |
| 552002                 | Other Operating Expenses            | 6,795              | 7,540              | 9,000               | 8,500                 | (500)            | Materials Processing. Programs, RFID   |
| 552006                 | Data Processing Software            | 6,273              | 2,092              | 3,000               | 0                     | (3,000)          | Meescan App  |
| 554001                 | Publications/Memberships            | 1,257              | 1,200              | 2,072               | 3,708                 | 1,636            | NEFL Library Info Membership, FL Library Association                               |
| 555002                 | Conference Registration             | 1,307              | 1,125              | 1,895               | 255                   | (1,640)          | Legislative Moved to Admin   |
|                        | <b>Total Operating Expenditures</b> | <b>205,680</b>     | <b>196,768</b>     | <b>148,733</b>      | <b>170,157</b>        | <b>21,424</b>    |  |
| 566000                 | Library Materials                   | 174,843            | 173,436            | 173,825             | 193,325               | 19,500           | Books - Paper & Digital, Database Subscriptions                                    |
|                        | <b>Total Capital Expenditures</b>   | <b>174,843</b>     | <b>173,436</b>     | <b>173,825</b>      | <b>193,325</b>        | <b>19,500</b>    |  |
|                        | <b>Total Expenditures</b>           | <b>1,209,327</b>   | <b>1,308,244</b>   | <b>1,385,713</b>    | <b>1,603,561</b>      | <b>217,848</b>   | <b>Overall Expenditure Increase/Decrease:<br/>15.72%</b>                           |

Library - Bunnell Library

General Fund

| Fund 1001<br>Div. 0601              | Description              | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments   |
|-------------------------------------|--------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|--|
| <b>Expenditures</b>                 |                          |                    |                    |                     |                       |                |  |
| <b>571 - Libraries</b>              |                          |                    |                    |                     |                       |                |  |
| 512000                              | Regular Salaries         | 55,118             | 65,262             | 75,962              | 92,082                | 16,120         | 2.0 FTE with 5.3% COLA                                   |
| 52XXXX                              | Employee Benefits        | 19,803             | 26,873             | 38,718              | 46,986                | 8,268          |  |
| <b>Total Personnel Services</b>     |                          | <b>74,921</b>      | <b>92,134</b>      | <b>114,680</b>      | <b>139,068</b>        | <b>24,388</b>  |  |
| 541002                              | Communications Recurring | 1,618              | 1,528              | 1,800               | 1,800                 | 0              | Internet Access  |
| 542000                              | Postage                  | 399                | 539                | 750                 | 750                   | 0              | Priority Mail  |
| 543000                              | Utilities Expense        | 6,262              | 4,113              | 4,500               | 4,500                 | 0              | FPL, City of Bunnell Water                               |
| 544000                              | Rentals & Lease          | 1,338              | 1,226              | 18,924              | 20,340                | 1,416          | Rent, Dex Copier and Coin Bill Vending                   |
| 546004                              | Maintenance Agreements   | 400                | 1,300              | 1,900               | 1,995                 | 95             |  |
| 546006                              | Small Tools & Equipment  | 125                | 0                  | 250                 | 250                   | 0              |  |
| 547000                              | Printing/Binding         | 308                | 0                  | 0                   | 0                     | 0              |  |
| 551000                              | Office Supplies          | 154                | 125                | 2,025               | 2,025                 | 0              |  |
| 551001                              | Office Equipment         | 549                | 0                  | 750                 | 200                   | (550)          |  |
| 552002                              | Other Operating Expenses | 1,344              | 948                | 1,200               | 200                   | (1,000)        | RFID Tags  |
| 554001                              | Publications/Memberships | 0                  | 0                  | 90                  | 0                     | (90)           |  |
| <b>Total Operating Expenditures</b> |                          | <b>12,497</b>      | <b>9,779</b>       | <b>32,189</b>       | <b>32,060</b>         | <b>(129)</b>   |  |
| 566000                              | Library Materials        | 19,073             | 20,931             | 24,000              | 24,000                | 0              | Books - Paper & Digital, Other E-Resources               |
| <b>Total Capital Expenditures</b>   |                          | <b>19,073</b>      | <b>20,931</b>      | <b>24,000</b>       | <b>24,000</b>         | <b>0</b>       |  |
| <b>Total Expenditures</b>           |                          | <b>106,491</b>     | <b>122,845</b>     | <b>170,869</b>      | <b>195,128</b>        | <b>24,259</b>  | <b>Overall Expenditure Increase/Decrease:<br/>14.20%</b> |

| Fund 1001<br>Div. 0700    | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|---------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Expenditures</b>       |                                     |                    |                    |                     |                       |                |   |
| <b>514- Legal Counsel</b> |                                     |                    |                    |                     |                       |                |   |
| 512000                    | Regular Salaries                    | 429,309            | 451,594            | 570,784             | 594,842               | 24,058         | 4.0 FTE with 5.3% COLA                                  |
| 514000                    | Overtime                            | 869                | 46                 | 1,000               | 1,000                 | 0              |   |
| 52XXXX                    | Employee Benefits                   | 144,006            | 161,833            | 231,101             | 270,133               | 39,032         |   |
|                           | <b>Total Personnel Services</b>     | <b>574,184</b>     | <b>613,474</b>     | <b>802,885</b>      | <b>865,975</b>        | <b>63,090</b>  |   |
| 531000                    | Professional Services               | 78,221             | 97,222             | 83,000              | 83,000                | 0              | Legal Support   |
| 533000                    | Court Reporting Services            | 434                | 0                  | 2,000               | 2,000                 | 0              |   |
| 534006                    | Other Contracted Services           | 28                 | 0                  | 12,000              | 8,750                 | (3,250)        | Potential Litigation/Appraisal/Titlework                |
| 540000                    | Travel                              | 288                | 333                | 500                 | 3,000                 | 2,500          | FAC/FACA Travel   |
| 541001                    | Devices and Accessories             | 17                 | 34                 | 200                 | 200                   | 0              |   |
| 541002                    | Communications Recurring            | 1,331              | 1,139              | 2,000               | 2,000                 | 0              | Cellular Service  |
| 542000                    | Postage Expense                     | 74                 | 144                | 250                 | 250                   | 0              |   |
| 544000                    | Rentals and Leases                  | 0                  | 6                  | 0                   | 250                   | 250            | Watercooler   |
| 545006                    | Other Insurance & Bonds             | 75                 | 154                | 0                   | 0                     | 0              |   |
| 546004                    | Maintenance Agreements              | 265                | 260                | 800                 | 800                   | 0              | Copier  |
| 547000                    | Printing & Binding                  | 21                 | 33                 | 0                   | 0                     | 0              |   |
| 549004                    | Advertising                         | 0                  | 1,418              | 300                 | 300                   | 0              | Public Notice   |
| 549000                    | Settlement                          | 0                  | 326                | 1,000               | 1,000                 | 0              | Filing Fees   |
| 551000                    | Office Supplies                     | 222                | 0                  | 500                 | 500                   | 0              |   |
| 551001                    | Office Equipment                    | 1,127              | 99                 | 1,000               | 1,000                 | 0              |   |
| 552002                    | Other Operating Expenses            | 16                 | 32                 | 500                 | 500                   | 0              |   |
| 552006                    | Data Processing Software            | 0                  | 0                  | 200                 | 200                   | 0              |   |
| 554001                    | Publications/Memberships            | 3,851              | 6,032              | 5,455               | 5,455                 | 0              | Fees Absorbed by Clerk                                  |
| 555001                    | Training/Educational Costs          | 120                | 540                | 500                 | 1,000                 | 500            | Training Increase Due to Additional Staff               |
| 555002                    | Conference/Seminar Regist.          | 39                 | 100                | 500                 | 500                   | 0              |   |
|                           | <b>Total Operating Expenditures</b> | <b>86,129</b>      | <b>107,872</b>     | <b>110,705</b>      | <b>110,705</b>        | <b>0</b>       |   |
|                           | <b>Total Expenditures</b>           | <b>660,313</b>     | <b>721,346</b>     | <b>913,590</b>      | <b>976,680</b>        | <b>63,090</b>  | <b>Overall Expenditure Increase/Decrease:<br/>6.91%</b> |

**Engineering**

**General Fund**

| Fund 1001<br>Div. 0800                 | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-                                | Comments                                   |
|--|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|--|
| <b>Expenditures</b>                    |                                     |                    |                    |                     |                       |   |  |
| <b>541- Road and Street Facilities</b> |                                     |                    |                    |                     |                       |   |  |
| 512000                                 | Regular Salaries                    | 542,859            | 650,754            | 777,701             | 818,064               | 40,363  | 7.0 FTE with 5.3% COLA                     |
| 513000                                 | Other Salaries & Wages              | 0                  | 0                  | 5,200               | 5,200                 | 0   |  |
| 52XXXX                                 | Employee Benefits                   | 171,064            | 212,710            | 300,260             | 311,416               | 11,156  |  |
|  | <b>Total Personnel Services</b>     | <b>713,923</b>     | <b>863,465</b>     | <b>1,083,161</b>    | <b>1,134,680</b>      | <b>51,519</b>                                 |  |
| 534006                                 | Other Contracted Services           | 775                | 491                | 500                 | 500                   | 0   | Shredding                                  |
| 534010                                 | Governmental Services               | 0                  | 0                  | 2,036               | 0                     | (2,036)                                       |  |
| 540000                                 | Travel Expenses                     | 0                  | 0                  | 750                 | 3,000                 | 2,250   | Increase due to LAP Cert and FSBPA         |
| 541001                                 | Devices and Accessories             | 0                  | 0                  | 500                 | 500                   | 0   |  |
| 541002                                 | Communications                      | 550                | 548                | 800                 | 800                   | 0   |  |
| 542000                                 | Postage Expense                     | 146                | 135                | 700                 | 700                   | 0   |  |
| 534006                                 | Rentals & Leases                    | 1,334              | 334                | 1,350               | 17,068                | 15,718  | Copier Lease, Truck Lease, SUV Lease       |
| 545003                                 | Vehicle Insurance                   | 988                | 1,092              | 1,179               | 1,212                 | 33  |  |
| 546001                                 | Building/Equipment Repairs          | 0                  | 0                  | 385                 | 385                   | 0   | Office Repairs                             |
| 546003                                 | Vehicle Repair                      | 613                | 77                 | 700                 | 700                   | 0   |  |
| 546004                                 | Maintenance Agreements              | 656                | 670                | 4,717               | 3,000                 | (1,717)                                       | Copier/Scanner Maint                       |
| 546006                                 | Small Tools & Equipment             | 613                | 0                  | 400                 | 400                   | 0   |  |
| 547000                                 | Printing & Binding                  | 98                 | 29                 | 200                 | 200                   | 0   |  |
| 549000                                 | Other Current Charges               | 15                 | 0                  | 858                 | 858                   | 0   |  |
| 549002                                 | Service Awards/Recognition          | 95                 | 0                  | 0                   | 0                     | 0   |  |
| 549004                                 | Advertising                         | 2,029              | 182                | 1,400               | 1,400                 | 0   | Legal Ads for Bids & Permits               |
| 551000                                 | Office Supplies                     | 352                | 745                | 2,500               | 2,500                 | 0   |  |
| 551001                                 | Office Equipment                    | 642                | 756                | 4,120               | 4,120                 | 0   | Replace 22 Chairs and Binders              |
| 552001                                 | Gas, Oil & Lubricants               | 360                | 509                | 5,000               | 3,000                 | (2,000)                                       |  |
| 552002                                 | Other Operating Expenses            | 298                | 560                | 200                 | 1,200                 | 1,000   | Drinking Water \$12.49 @ 8 Per Month       |
| 552005                                 | Clothing & Wearing Apparel          | 0                  | 907                | 100                 | 100                   | 0   | Safety PPE                                 |
| 552006                                 | Data Processing Software            | 2,395              | 0                  | 0                   | 0                     | 0   |  |
| 554001                                 | Publications/Memberships            | 2,139              | 5,019              | 6,192               | 10,000                | 3,808   | FACERS, FSBPA, ASCE & Autodesk Memberships |
| 555001                                 | Employee Education/Training         | 553                | 39                 | 0                   | 6,500                 | 6,500   |  |
| 555002                                 | Conference/Seminar Regist           | 1,276              | 1,650              | 2,000               | 2,000                 | 0   | FSBOA, APWA, FACERS Conferences            |
|  | <b>Total Operating Expenditures</b> | <b>15,927</b>      | <b>13,742</b>      | <b>36,587</b>       | <b>60,143</b>         | <b>23,556</b>                                 |  |
|  |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |  |
|  | <b>Total Expenditures</b>           | <b>729,850</b>     | <b>877,207</b>     | <b>1,119,748</b>    | <b>1,194,823</b>      | <b>75,075</b>                                 | <b>6.70%</b>                               |

**Emergency Management**

**General Fund**

| Fund 1001<br>Div. 1000                             | Description                          | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -) | Comments   |
|--|--------------------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|--|
| <b>Expenditures</b>                                |                                      |                    |                    |                     |                       |                   |  |
| <b>525- Emergency and Disaster Relief Services</b> |                                      |                    |                    |                     |                       |                   |  |
| 512000   | Regular Salaries                     | 343,822            | 364,844            | 387,838             | 408,386               | 20,548            | 5.0 FTE with 5.3% COLA                                   |
| 52XXXX   | Employee Benefits                    | 128,416            | 142,623            | 160,674             | 183,436               | 22,762            |  |
|  | <b>Total Personnel Services</b>      | <b>472,238</b>     | <b>507,467</b>     | <b>548,512</b>      | <b>591,822</b>        | <b>43,310</b>     |  |
| 534006   | Other Contracted Services            | 1,387              | 91                 | 1,000               | 1,000                 | 0                 | CERT Training  |
| 540000   | Travel Expense                       | 92                 | 550                | 1,000               | 1,000                 | 0                 |  |
| 541001   | Communications Devices & Accessories | 0                  | 432                | 0                   | 500                   | 500               | Mobile Replacements Moved from Comm Recur.               |
| 541002   | Communications Recurring             | 10,799             | 6,925              | 14,904              | 17,475                | 2,571             | Radio User Fees  |
| 541003   | Communications Install/Repair        | 0                  | 9                  | 0                   | 2,500                 | 2,500             | Install/Repair Equipment Moved from Comm Recur.          |
| 542000   | Postage                              | 43                 | 101                | 500                 | 500                   | 0                 |  |
| 543000   | Utilities Expense                    | 77,673             | 93,246             | 99,200              | 125,712               | 26,512            | FPL Rate Increase plus 2500 for AHU in VSB.              |
| 544000   | Rentals & Leases                     | 4,225              | 5,705              | 6,246               | 6,246                 | 0                 | Radio Rental Fees  |
| 545003   | Vehicle Insurance                    | 736                | 0                  | 1,250               | 1,515                 | 265               |  |
| 546001   | Building/Equipment Repairs           | 446                | 61                 | 5,000               | 5,000                 | 0                 | Freight Lift Maintenance                                 |
| 546003   | Vehicle Repair                       | 1,459              | 2,333              | 4,000               | 4,000                 | 0                 |  |
| 546004   | Maintenance Agreements               | 8,404              | 4,441              | 5,000               | 6,000                 | 1,000             |  |
| 546006   | Small Tools & Equipment              | 559                | 1,582              | 0                   | 250                   | 250               |  |
| 547000   | Printing & Binding                   | 61                 | 33                 | 0                   | 0                     | 0                 |  |
| 548001   | Promotional Activities               | 542                | 0                  | 0                   | 0                     | 0                 |  |
| 549000   | Other Current Chrgs & Obligation     | 118                | 123                | 500                 | 250                   | (250)             |  |
| 549004   | Advertising                          | 0                  | 0                  | 0                   | 500                   | 500               | Required per Contractual Agreement                       |
| 551000   | Office Supplies                      | 115                | 102                | 1,000               | 1,000                 | 0                 |  |
| 551001   | Office Equipment                     | 146                | 15                 | 0                   | 0                     | 0                 |  |
| 552001   | Gas, Oil & Lubricants                | 2,196              | 3,193              | 4,550               | 5,009                 | 459               |  |
| 552002   | Other Operating Expenses             | 1,098              | 965                | 2,500               | 2,500                 | 0                 |  |
| 552005   | Clothing & Wearing Apparel           | 1,242              | 0                  | 2,000               | 2,000                 | 0                 | Protective Gear and Uniforms                             |
| 552006   | Data Processing Software             | 0                  | 0                  | 0                   | 0                     | 0                 |  |
| 554001   | Publications & Memberships           | 695                | 829                | 1,500               | 2,275                 | 775               |  |
| 555001   | Training/Educational Cost            | 450                | 150                | 1,000               | 2,500                 | 1,500             |  |
|  | <b>Total Operating Expenditures</b>  | <b>112,486</b>     | <b>120,886</b>     | <b>151,150</b>      | <b>187,732</b>        | <b>36,582</b>     |  |
| 582005   | Flagler Volunteer Services           | 12,000             | 12,000             | 12,000              | 12,000                | 0                 | Flagler Volunteer Services                               |
|  | <b>Total Grants and Aids</b>         | <b>12,000</b>      | <b>12,000</b>      | <b>12,000</b>       | <b>12,000</b>         | <b>0</b>          |  |
| <b>Total Expenditures</b>                          |                                      | <b>596,724</b>     | <b>640,353</b>     | <b>711,662</b>      | <b>791,554</b>        | <b>79,892</b>     | <b>Overall Expenditure Increase/Decrease:<br/>11.23%</b> |



**Emergency Management - EMPG Grant**

**General Fund**

| Fund 1128<br>Div. 8001                             | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|--|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Expenditures</b>                                |                                     |                    |                    |                     |                       |                |   |
| <b>525- Emergency and Disaster Relief Services</b> |                                     |                    |                    |                     |                       |                |   |
| 512000   | Regular Salaries                    | 0                  | 0                  | 0                   | 0                     | 0              | This Grant was Moved to Fund 1128                       |
| 52XXXX   | Employee Benefits                   | 376                | 376                | 0                   | 0                     | 0              |   |
|  | <b>Total Personnel Services</b>     | <b>376</b>         | <b>376</b>         | <b>0</b>            | <b>0</b>              | <b>0</b>       |   |
| 540000   | Travel Expenses                     | 0                  | 0                  | 0                   | 0                     | 0              |   |
| 541001   | Devices and Accessories             | 0                  | 0                  | 0                   | 0                     | 0              |   |
| 543000   | Utilities Expense                   | 7,500              | 7,500              | 0                   | 0                     | 0              |   |
| 546001   | Building/Equipment Repairs          | 0                  | 0                  | 0                   | 0                     | 0              |   |
| 546003   | Vehicle Repair                      | 5,792              | 5,792              | 0                   | 0                     | 0              |   |
| 546006   | Small Tools & Equipment             | 14,553             | 14,553             | 0                   | 0                     | 0              |   |
| 551001   | Office Equipment                    | 2,945              | 2,945              | 0                   | 0                     | 0              |   |
| 552002   | Other Operating Expenses            | 864                | 864                | 0                   | 0                     | 0              |   |
| 552005   | Clothing & Wearing Apparel          | 0                  | 0                  | 0                   | 0                     | 0              |   |
| 555001   | Training/Educational Cost           | 1,795              | 1,795              | 0                   | 0                     | 0              |   |
|  | <b>Total Operating Expenditures</b> | <b>33,449</b>      | <b>33,449</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>       |   |
| 564000   | Equipment                           | 28,054             | 28,054             | 0                   | 0                     | 0              |   |
|  | <b>Total Capital Expenditures</b>   | <b>28,054</b>      | <b>28,054</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>       |   |
|  | <b>Total Expenditures</b>           | <b>61,879</b>      | <b>61,879</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>       | <b>Overall Expenditure Increase/Decrease:<br/>0.00%</b> |

**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.

Emergency Management - EMPA Grant

General Fund

| Fund 1128<br>Div. 8001              | Description                     | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|-------------------------------------|---------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Expenditures</b>                 |                                 |                    |                    |                     |                       |                |   |
| 534006                              | Other Contracted Services       | 18,417             | 0                  | 0                   | 0                     | 0              | This Grant was Moved to Fund 1128                       |
| 540000                              | Travel Expenses                 | 1,303              | 0                  | 0                   | 0                     | 0              |   |
| 541001                              | Devices and Accessories         | 6,907              | 0                  | 0                   | 0                     | 0              |   |
| 541002                              | Communications                  | 237                | 0                  | 0                   | 0                     | 0              |   |
| 545003                              | Vehicle Insurance               | 0                  | 0                  | 0                   | 0                     | 0              |   |
| 546003                              | Vehicle Repair                  | 0                  | 0                  | 0                   | 0                     | 0              |   |
| 546004                              | Maintenance Agreements          | 24,643             | 0                  | 0                   | 0                     | 0              |   |
| 546006                              | Small Tools & Equipment         | 22,372             | 0                  | 0                   | 0                     | 0              |   |
| 549002                              | Service Awards/Recognition      | 0                  | 0                  | 0                   | 0                     | 0              |   |
| 551000                              | Office Supplies                 | 806                | 0                  | 0                   | 0                     | 0              |   |
| 551001                              | Office Equipment                | 14,849             | 0                  | 0                   | 0                     | 0              |   |
| 552001                              | Gas, Oil & Lubricants           | 0                  | 0                  | 0                   | 0                     | 0              |   |
| 552002                              | Other Operating Expenses        | 2,951              | 0                  | 0                   | 0                     | 0              |   |
| 552005                              | Clothing & Wearing Apparel      | 0                  | 0                  | 0                   | 0                     | 0              |   |
| 552006                              | Data Processing Software        | 0                  | 0                  | 0                   | 0                     | 0              |   |
| 554001                              | Publications/Memberships        | 638                | 0                  | 0                   | 0                     | 0              |   |
| 555002                              | Conference/Seminar Registration | 2,300              | 0                  | 0                   | 0                     | 0              |   |
| <b>Total Operating Expenditures</b> |                                 | <b>95,423</b>      | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>       |   |
| 564000                              | Equipment                       | 28,922             | 0                  | 0                   | 0                     | 0              |   |
| <b>Total Capital Expenditures</b>   |                                 | <b>28,922</b>      | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>       |   |
| <b>Total Expenditures</b>           |                                 | <b>124,345</b>     | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>       | <b>Overall Expenditure Increase/Decrease:<br/>0.00%</b> |

**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.

**Emergency Management - HazMat Facilities Grant**

**General Fund**

| <b>Fund 1001</b>    |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |  |
|---------------------|-------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|--|
| <b>Div. 8001</b>    | <b>Description</b>                  | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                               |  |
| <b>Expenditures</b> |                                     |                 |                 |                 |                  |                |   |  |
| 534006              | Other Contracted Services           | 0               | 0               | 0               | 0                | 0              |   |  |
| 546001              | Small Tools and Equipment           | 2,301           | 2,500           | 2,000           | 0                | (2,000)        |   |  |
| 551000              | Office Supplies                     | 0               | 0               | 500             | 0                | (500)          |   |  |
| 552002              | Other Operating Expenses            | 43              | 0               | 0               | 0                | 0              |   |  |
|                     | <b>Total Operating Expenditures</b> | <b>2,344</b>    | <b>2,500</b>    | <b>2,500</b>    | <b>0</b>         | <b>(2,500)</b> |   |  |
|                     |                                     |                 |                 |                 |                  |                | <b>Overall Expenditure Increase/Decrease:</b> |  |
|                     | <b>Total Expenditures</b>           | <b>2,344</b>    | <b>2,500</b>    | <b>2,500</b>    | <b>0</b>         | <b>(2,500)</b> | <b>-100.00%</b>                               |  |

**Description:**

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

**Emergency Management - Homeland Security Grant**

**General Fund**

| <b>Fund 1128</b>    |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|---------------------|-------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 8001</b>    | <b>Description</b>                  | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                     |
| <b>Expenditures</b> |                                     |                 |                 |                 |                  |                |   |
| 534006              | Other Contracted Services           | 60,960          | 60,960          | 0               | 0                | 0              | WebEOC Development and Training                     |
| 546004              | Maintenance Agreements              | 19,010          | 19,010          | 0               | 0                | 0              | WebEOC Annual Maintenance                           |
| 555001              | Training/Educational Cost           | 8,400           | 8,400           | 0               | 0                | 0              |   |
|                     | <b>Total Operating Expenditures</b> | <b>88,370</b>   | <b>88,370</b>   | <b>0</b>        | <b>0</b>         | <b>0</b>       |   |
|                     | <b>Total Expenditures</b>           | <b>88,370</b>   | <b>88,370</b>   | <b>0</b>        | <b>0</b>         | <b>0</b>       | <b>Overall Expenditure Increase/Decrease: 0.00%</b> |

**Description:**

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

**Fire/Rescue - Administration**

**General Fund**

| Fund 1001<br>Div. 1120    | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-                                | Comments   |
|---------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|--|
| <b>Expenditures</b>       |                                     |                    |                    |                     |                       |   |  |
| <b>522- Fire Control</b>  |                                     |                    |                    |                     |                       |   |  |
| 512000                    | Regular Salaries                    | 207                | 927,322            | 1,098,923           | 1,262,096             | 163,173                                       | FY23 Equity Adjustments & 1.0 FTE Moved from OPC |
| 514000                    | Overtime                            | 297                | 60,914             | 56,591              | 62,163                | 5,572   |  |
| 52XXXX                    | Employee Benefits                   | 191                | 471,792            | 579,144             | 723,743               | 144,599                                       |  |
|                           | <b>Total Personnel Services</b>     | <b>695</b>         | <b>1,460,029</b>   | <b>1,734,658</b>    | <b>2,048,002</b>      | <b>313,344</b>                                |  |
| 534006                    | Other Contracted Services           | 0                  | 3                  | 0                   | 0                     | 0   |  |
| 540000                    | Travel and Per Diem                 | 0                  | 0                  | 0                   | 4,600                 | 4,600   |  |
| 541002                    | Communications Recurring            | 0                  | 2,859              | 4,056               | 16,625                | 12,569  | Radio User Fees                                  |
| 541003                    | Communications Install/Repair       | 0                  | 0                  | 0                   | 5,800                 | 5,800   |  |
| 544000                    | Rentals & Leases                    | 0                  | 0                  | 12,888              | 60,888                | 48,000  | Radio Rental Fees & 4 Vehicle Leases             |
| 546004                    | Maintenance Agreements              | 0                  | 275                | 0                   | 0                     | 0   |  |
| 551001                    | Office Equipment                    | 0                  | 1,510              | 0                   | 5,000                 | 5,000   |  |
| 552005                    | Clothing & Wearing Apparel          | 0                  | 2,380              | 3,500               | 4,800                 | 1,300   | Staff Uniforms                                   |
|                           | <b>Total Operating Expenditures</b> | <b>0</b>           | <b>7,027</b>       | <b>20,444</b>       | <b>97,713</b>         | <b>77,269</b>                                 |  |
|                           |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |  |
| <b>Total Expenditures</b> |                                     | <b>695</b>         | <b>1,467,056</b>   | <b>1,755,102</b>    | <b>2,145,715</b>      | <b>390,613</b>                                | <b>22.26%</b>                                    |

| Fund 1001<br>Div. 1100   | Description                     | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments                                     |
|--------------------------|---------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Expenditures</b>      |                                 |                    |                    |                     |                       |                  |  |
| <b>522- Fire Control</b> |                                 |                    |                    |                     |                       |                  |  |
| 512000                   | Regular Salaries                | 5,074,722          | 2,152,236          | 2,811,948           | 3,126,509             | 314,561          | Union Negotiated Rates                       |
| 514000                   | Sick & Relief/Holiday Overtime  | 575,446            | 413,316            | 359,165             | 375,858               | 16,693           |  |
| 515000                   | Firefighters Supplemental       | 22,666             | 30,235             | 25,200              | 25,200                | 0                |  |
| 514001                   | Scheduled Overtime              | 364,788            | 171,221            | 227,561             | 272,486               | 44,925           |  |
| 513001                   | Special Team Pay                | 65,100             | 66,150             | 73,200              | 73,200                | 0                |  |
| 52XXXX                   | Employee Benefits               | 3,173,716          | 1,506,115          | 1,833,670           | 2,389,730             | 556,060          |  |
|                          | <b>Total Personnel Services</b> | <b>9,276,438</b>   | <b>4,339,272</b>   | <b>5,330,744</b>    | <b>6,262,983</b>      | <b>932,239</b>   |  |
| 531000                   | Professional Services           | 73,900             | 28,021             | 34,482              | 37,254                | 2,772            | Lifescan                                     |
| 534006                   | Other Contracted Services       | 190,983            | 23,985             | 15,585              | 14,607                | (978)            | Inspections/Testing                          |
| 534010                   | Governmental Services           | 2,135              | 186                | 0                   | 0                     | 0                |  |
| 540000                   | Travel Expense                  | 8,474              | 7,372              | 12,500              | 10,500                | (2,000)          | Volunteer Fire Fighter Reimbursement         |
| 541001                   | Devices and Accessories         | 51                 | 2,853              | 3,382               | 1,476                 | (1,906)          | Replacement Phones Now Paid by IT            |
| 541002                   | Communications Recurring        | 43,378             | 31,413             | 24,988              | 77,035                | 52,047           | Radio User Fees                              |
| 541003                   | Communications Inst/Repr        | 555                | 0                  | 2,500               | 2,500                 | 0                |  |
| 542000                   | Postage Expense                 | 412                | 300                | 400                 | 1,000                 | 600              |  |
| 543000                   | Utilities Expense               | 41,041             | 31,406             | 29,319              | 32,576                | 3,257            |  |
| 544000                   | Rentals & Leases                | 76,809             | 40,585             | 30,620              | 39,830                | 9,210            | Radio Rentals                                |
| 545001                   | General Liability Insurance     | 14,346             | 9,569              | 25,522              | 27,958                | 2,436            | FF Cancer Coverage                           |
| 545003                   | Vehicle Insurance               | 15,010             | 8,698              | 28,382              | 30,571                | 2,189            | Collision Insurance                          |
| 546001                   | Bldg/Equip Repairs              | 6,621              | 8,996              | 2,500               | 22,500                | 20,000           | Repairs, Equipment, & Training Tower         |
| 546003                   | Vehicle Repair                  | 179,084            | 167,187            | 125,000             | 125,000               | 0                |  |
| 546004                   | Maintenance Agreements          | 14,029             | 7,245              | 38,139              | 38,027                | (112)            | Extrication, Operative, Mobile Eyes Increase |
| 546006                   | Small Tools & Equipment         | 23,667             | 127,777            | 50,000              | 85,000                | 35,000           | Hose & Special Teams Equipment Replacements  |
| 547000                   | Printing & Binding              | 422                | 262                | 1,000               | 1,000                 | 0                |  |
| 548001                   | Promotional Activities          | 861                | 2,863              | 2,500               | 2,675                 | 175              |  |
| 549000                   | Other Current Chgs              | 2,035              | 348                | 8,252               | 11,270                | 3,018            | Bunker Gear Cleaning, Alterations, & Repairs |
| 549002                   | Service Awards/recognition      | 1,790              | 0                  | 0                   | 2,000                 | 2,000            |  |
| 549008                   | Write offs/shortages            | 95                 | 0                  | 0                   | 0                     | 0                |  |
| 551000                   | Office Supplies                 | 2,302              | 932                | 1,500               | 2,000                 | 500              |  |
| 551001                   | Office Equipment                | 1,346              | 8,632              | 1,500               | 2,000                 | 500              |  |
| 552001                   | Gas, Oil & Lubricants           | 102,159            | 90,960             | 60,000              | 75,000                | 15,000           |  |
| 552002                   | Other Operating Expenses        | 36,228             | 31,500             | 10,465              | 26,358                | 15,893           |  |
| 552005                   | Clothing & Wearing Apparel      | 175,545            | 99,619             | 116,764             | 133,384               | 16,620           | Uniforms & Bunker Gear                       |
| 552006                   | Data Processing Software        | 49,980             | 13,977             | 5,330               | 150                   | (5,180)          |  |
| 552007                   | Ambulance Drugs                 | 206,093            | 11,681             | 0                   | 0                     | 0                |  |

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**Fire/Rescue**

**General Fund**

| <b>Fund 1001</b>                   |  | <b>Actual</b>     | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b>                                |   |
|------------------------------------|--|-------------------|------------------|------------------|------------------|---|---|
| <b>Div. 1100</b>                   | <b>Description</b>                     | <b>FY 20-21</b>   | <b>FY 20-21</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+ / (-)</b>                                | <b>Comments</b>                                     |
| <b>522- Fire Control Continued</b> |  |                   |                  |                  |                  |   |   |
| 554001                             | Publications/Memberships               | 5,005             | 8,119            | 3,695            | 16,211           | 12,516  | Lexipol & Target Solutions prev. in Mnt. Agreements |
| 555001                             | Training/Educational Cost              | 12,954            | 2,420            | 4,520            | 9,825            | 5,305   | Special Teams Fire Training Classes                 |
| 555002                             | Conference/Seminar Registration        | 875               | 3,924            | 1,500            | 5,200            | 3,700   |   |
|                                    | <b>Total Operating Expenditures</b>    | <b>1,288,185</b>  | <b>770,827</b>   | <b>640,345</b>   | <b>832,907</b>   | <b>192,562</b>                                |   |
| 564000                             | Equipment                              | 886,462           | 1,327,131        | 1,244,000        | 232,300          | (1,011,700)                                   | Rolling Stock Replacement Bushog, TIC, Extraction   |
|                                    | <b>Total Capital Expenditures</b>      | <b>886,462</b>    | <b>1,327,131</b> | <b>1,244,000</b> | <b>232,300</b>   | <b>(1,011,700)</b>                            | Equipment   |
| 571002                             | Principal on Loan for Equipment        | 49,940            | 0                | 0                | 0                | 0   |   |
| 572002                             | Interest on Loan                       | 539               | 0                | 0                | 0                | 0   |   |
|                                    | <b>Total Debt Service Expenditures</b> | <b>50,479</b>     | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>                                      |   |
|                                    |  |                   |                  |                  |                  | <b>Overall Expenditure Increase/Decrease:</b> |   |
| <b>Total Expenditures</b>          |  | <b>11,501,564</b> | <b>6,437,230</b> | <b>7,215,089</b> | <b>7,328,190</b> | <b>113,101</b>                                | <b>1.57%</b>  |

| Fund 1001<br>Div. 1110                    | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments  |
|---|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Expenditures</b>                       |                                     |                    |                    |                     |                       |                  |   |
| <b>526- Ambulance and Rescue Services</b> |                                     |                    |                    |                     |                       |                  |   |
| 512000                                    | Regular Salaries                    | 0                  | 2,101,518          | 2,811,948           | 3,126,509             | 314,561          | Union Negotiated Rates                                      |
| 514000                                    | Sick & Relief/Holiday Overtime      | 0                  | 240,593            | 319,165             | 375,858               | 56,693           |   |
| 514001                                    | Scheduled Overtime                  | 0                  | 304,412            | 227,561             | 272,486               | 44,925           |   |
| 52XXXX                                    | Employee Benefits                   | 0                  | 1,384,918          | 1,831,420           | 2,387,480             | 556,060          |   |
|   | <b>Total Personnel Services</b>     | <b>0</b>           | <b>4,031,442</b>   | <b>5,190,094</b>    | <b>6,162,333</b>      | <b>972,239</b>   |   |
| 531000                                    | Professional Services               | 0                  | 63,783             | 65,042              | 67,859                | 2,817            | Medical Director & Lifescan                                 |
| 534006                                    | Other Contracted Services           | 0                  | 237,262            | 169,200             | 173,685               | 4,485            | Ambulance Billing   |
| 540000                                    | Travel Expense                      | 0                  | 504                | 1,000               | 1,000                 | 0                |   |
| 541001                                    | Devices and Accessories             | 0                  | 1,275              | 3,382               | 3,382                 | 0                |   |
| 541002                                    | Communications Recurring            | 0                  | 21,550             | 24,988              | 76,160                | 51,172           | Radio User Fees, Verizon, Spectrum                          |
| 541003                                    | Communications Inst/Repr            | 0                  | 1,220              | 2,500               | 2,500                 | 0                |   |
| 542000                                    | Postage Expense                     | 0                  | 98                 | 400                 | 500                   | 100              |   |
| 543000                                    | Utilities Expense                   | 0                  | 19,161             | 19,597              | 20,974                | 1,377            |   |
| 544000                                    | Rentals & Leases                    | 0                  | 36,898             | 29,660              | 36,920                | 7,260            | Radio Rentals   |
| 545001                                    | General Liability Insurance         | 0                  | 8,580              | 405                 | 0                     | (405)            |   |
| 545003                                    | Vehicle Insurance                   | 0                  | 8,698              | 29,380              | 19,374                | (10,006)         | Collision Insurance   |
| 546001                                    | Bldg/Equip Repairs                  | 0                  | 144                | 2,500               | 2,500                 | 0                |   |
| 546003                                    | Vehicle Repair                      | 0                  | 108,935            | 125,000             | 125,000               | 0                |   |
| 546004                                    | Maintenance Agreements              | 0                  | 52,991             | 84,980              | 116,055               | 31,075           | Annual ESO Interface Prev. in Data Processing               |
| 546006                                    | Small Tools & Equipment             | 0                  | 36,625             | 5,000               | 5,000                 | 0                |   |
| 547000                                    | Printing & Binding                  | 0                  | 75                 | 1,000               | 1,500                 | 500              |   |
| 548001                                    | Promotional Activities              | 0                  | 1,381              | 3,000               | 3,125                 | 125              | Community Outreach Program                                  |
| 549000                                    | Other Current Chgs                  | 0                  | 1,152              | 3,552               | 26,125                | 22,573           | ALS, BLS, PALS Recertification, Bunker Gear Cleaning & Repa |
| 549005                                    | Bank Analysis Fees                  | 7,894              | 9,083              | 8,000               | 8,000                 | 0                |   |
| 551000                                    | Office Supplies                     | 0                  | 965                | 1,500               | 2,000                 | 500              |   |
| 551001                                    | Office Equipment                    | 0                  | 2,305              | 1,500               | 2,000                 | 500              |   |
| 552001                                    | Gas, Oil & Lubricants               | 0                  | 94,698             | 60,000              | 75,000                | 15,000           |   |
| 552002                                    | Other Operating Expenses            | 0                  | 16,837             | 13,410              | 19,975                | 6,565            | Oxygen, Janitorial Supplies, Household Items                |
| 552005                                    | Clothing & Wearing Apparel          | 0                  | 16,020             | 36,763              | 37,973                | 1,210            | Staff Uniforms  |
| 552006                                    | Data Processing Software            | 0                  | 35,050             | 37,210              | 0                     | (37,210)         | Moved to Maintenance Agreements                             |
| 552007                                    | Ambulance Drugs                     | 0                  | 211,057            | 210,000             | 231,000               | 21,000           | Supplies & Drugs to Stock Vehicles                          |
| 554001                                    | Publications/Memberships            | 0                  | 13,769             | 2,000               | 14,155                | 12,155           |   |
| 555001                                    | Training/Educational Cost           | 0                  | 15,332             | 93,530              | 77,625                | (15,905)         | Recertifications Moved to Other Current Charges             |
| 555002                                    | Conference / Seminar Reg            | 0                  | 0                  | 1,450               | 3,900                 | 2,450            |   |
|   | <b>Total Operating Expenditures</b> | <b>7,894</b>       | <b>1,015,447</b>   | <b>1,035,949</b>    | <b>1,153,287</b>      | <b>117,338</b>   |   |

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**EMS**

**General Fund**

| Fund 1001   |                                   | Actual       | Actual           | Adopted          | Tentative        | Changes          |  |
|---|-----------------------------------|--------------|------------------|------------------|------------------|------------------|--|
| Div. 1110   | Description                       | FY 20-21     | FY 21-22         | FY 22-23         | FY 23-24         | + / (-)          | Comments   |
| <b>526- Ambulance and Rescue Services Continued</b> |                                   |              |                  |                  |                  |                  |  |
| 564000  | Equipment                         | 0            | 28,884           | 375,000          | 1,285,000        | 910,000          | Rolling Stock - 3 Rescues, New Technical Rescue          |
|   | <b>Total Capital Expenditures</b> | <b>0</b>     | <b>28,884</b>    | <b>375,000</b>   | <b>1,285,000</b> | <b>910,000</b>   |  |
|   | <b>Total Expenditures</b>         | <b>7,894</b> | <b>5,075,773</b> | <b>6,601,043</b> | <b>8,600,620</b> | <b>1,999,577</b> | <b>Overall Expenditure Increase/Decrease:<br/>30.29%</b> |

**Fire/Rescue - Flight Operations**

**General Fund**

| <b>Fund 1001</b>         |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |  |
|--------------------------|-------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|--|
| <b>Div. 1105</b>         | <b>Description</b>                  | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+/(-)</b>   | <b>Comments</b>  |
| <b>Expenditures</b>      |                                     |                 |                 |                 |                  |                |  |
| <b>522- Fire Control</b> |                                     |                 |                 |                 |                  |                |  |
| 512000                   | Regular Salaries                    | 218,539         | 226,553         | 218,296         | 225,306          | 7,010          |  |
| 513000                   | Other Salaries and Wages            | 0               | 0               | 0               | 30,061           | 30,061         | On-Call Mechanic   |
| 514000                   | Overtime                            | 0               | 0               | 0               | 10,000           | 10,000         | Changed from Exempt to Non-Exempt                        |
| 52XXXX                   | Employee Benefits                   | 102,361         | 106,099         | 111,878         | 135,202          | 23,324         |  |
|                          | <b>Total Personnel Services</b>     | <b>320,900</b>  | <b>332,652</b>  | <b>330,174</b>  | <b>400,569</b>   | <b>70,395</b>  |  |
| 531000                   | Professional Services               | 140             | 205             | 1,495           | 2,596            | 1,101          | Lifescan & FAA Required Drug Screenings                  |
| 534006                   | Other Contracted Services           | 2,737           | 1,859           | 3,460           | 3,460            | 0              |  |
| 540000                   | Travel/Training                     | 4,912           | 2,872           | 6,300           | 6,300            | 0              |  |
| 541001                   | Devices and Accessories             | 15              | 1,815           | 300             | 300              | 0              |  |
| 541002                   | Communications Recurring            | 2,414           | 3,425           | 3,696           | 6,196            | 2,500          | Inflight Tracking & Radio User Fees                      |
| 541003                   | Communications Inst/Rep             | 1,680           | 0               | 2,000           | 2,000            | 0              |  |
| 542000                   | Postage Expense                     | 2,124           | 1,336           | 1,400           | 1,600            | 200            |  |
| 543000                   | Utilities Expense                   | 3,553           | 4,270           | 4,560           | 4,875            | 315            |  |
| 544000                   | Rentals & Leases                    | 26,234          | 20,221          | 25,668          | 38,388           | 12,720         | Hangar Rent, Radio Rental Fees, Lease Vehicle            |
| 545003                   | Vehicle Insurance                   | 2,242           | 268             | 330             | 360              | 30             |  |
| 545004                   | Property/Casualty Insurance         | 47,303          | 51,960          | 55,000          | 61,625           | 6,625          |  |
| 546001                   | Building/Equip Repairs              | 860             | 4,057           | 3,100           | 3,100            | 0              |  |
| 546003                   | Vehicle Repair                      | 59,818          | 44,131          | 67,645          | 59,725           | (7,920)        |  |
| 546004                   | Maintenance Agreements              | 43,440          | 47,396          | 83,500          | 87,247           | 3,747          | Flight Support   |
| 546006                   | Small Tools & Equipment             | 10,590          | 5,292           | 3,000           | 5,000            | 2,000          |  |
| 549000                   | Other Current Charges               | 0               | 0               | 0               | 280              | 280            |  |
| 551000                   | Office Supplies                     | 104             | 36              | 300             | 1,000            | 700            |  |
| 551001                   | Office Equipment                    | 104             | 1,914           | 750             | 800              | 50             |  |
| 552001                   | Gas, Oil & Lubricants               | 1,209           | 5,903           | 2,500           | 2,650            | 150            |  |
| 552002                   | Other Operating Expenses            | 1,972           | 3,977           | 1,900           | 7,900            | 6,000          |  |
| 552003                   | Aviation Oil & Jet Fuel             | 23,849          | 50,472          | 55,000          | 57,750           | 2,750          |  |
| 552005                   | Clothing & Wearing Apparel          | 1,216           | 2,525           | 1,560           | 3,825            | 2,265          |  |
| 552006                   | Data Processing Software            | 260             | 0               | 0               | 0                | 0              |  |
| 554001                   | Publications/Memberships            | 2,320           | 2,529           | 3,200           | 8,260            | 5,060          | FAA Required Publications/Renewals                       |
| 555001                   | Training/Educational Cost           | 24,618          | 20,965          | 32,950          | 33,410           | 460            |  |
|                          | <b>Total Operating Expenditures</b> | <b>263,714</b>  | <b>277,425</b>  | <b>359,614</b>  | <b>398,647</b>   | <b>39,033</b>  |  |
| 564000                   | Equipment                           | 0               | 11,045          | 0               | 93,000           | 93,000         | Overhead Hoist   |
|                          | <b>Total Capital Expenditures</b>   | <b>0</b>        | <b>11,045</b>   | <b>0</b>        | <b>93,000</b>    | <b>93,000</b>  |  |
| 572002                   | Principal on Loan & Lease           | 0               | 0               | 0               | 250,000          | 250,000        | Helicopter   |
|                          | <b>Total Debt Service</b>           | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>250,000</b>   | <b>250,000</b> |  |
|                          | <b>Total Expenditures</b>           | <b>584,614</b>  | <b>621,122</b>  | <b>689,788</b>  | <b>1,142,216</b> | <b>452,428</b> | <b>Overall Expenditure Increase/Decrease:<br/>65.59%</b> |

Extension Services

General Fund

| Fund 1001<br>Div. 1200                           | Description                     | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-                                | Comments  |
|--|---------------------------------|--------------------|--------------------|---------------------|-----------------------|---|---|
| <b>Expenditures</b>                              |                                 |                    |                    |                     |                       |   |   |
| <b>537- Conservation and Resource Management</b> |                                 |                    |                    |                     |                       |   |   |
| 512000   | Regular Salaries                | 191,519            | 146,705            | 224,983             | 273,831               | 48,848  | 7.0 FTE with 5.3% COLA                              |
| 514000   | Overtime                        | 0                  | 0                  | 0                   | 1,000                 | 1,000   | Added for Increased Coverage Needed                 |
| 52XXXX   | Employee Benefits               | 44,713             | 30,310             | 67,856              | 85,703                | 17,847  |   |
| <b>Total Personnel Services</b>                  |                                 | <b>236,232</b>     | <b>177,015</b>     | <b>292,839</b>      | <b>360,534</b>        | <b>67,695</b>                                 |   |
| 534006   | Other Contracted Services       | 292                | 10,072             | 20,856              | 20,621                | (235)   | SEA Grant Position from UF                          |
| 540000   | Travel/Training                 | 186                | 1,618              | 2,316               | 3,750                 | 1,434   | Extension Professional Association of FL Conference |
| 541001   | Devices and Accessories         | 0                  | 0                  | 125                 | 125                   | 0   |   |
| 541002   | Communications Recurring        | 7,091              | 11,550             | 10,360              | 8,928                 | (1,432)                                       |   |
| 542000   | Postage Expense                 | 0                  | 300                | 50                  | 0                     | (50)  |   |
| 543000   | Utilities Expense               | 12,468             | 14,693             | 17,160              | 17,280                | 120   | FPL, City of Bunnell Water Services                 |
| 545003   | Vehicle Insurance               | 494                | 546                | 885                 | 606                   | (279)   |   |
| 546001   | Building/Equipment Repairs      | 63                 | 0                  | 950                 | 950                   | 0   |   |
| 546003   | Vehicle Repair                  | 612                | 345                | 800                 | 1,000                 | 200   |   |
| 546004   | Maintenance Agreements          | 1,064              | 1,662              | 1,750               | 1,884                 | 134   | Copier Maintenance                                  |
| 546006   | Small Tools & Equipment         | 1,891              | 124                | 1,100               | 1,100                 | 0   |   |
| 547000   | Printing & Binding              | 0                  | 0                  | 300                 | 300                   | 0   |   |
| 549000   | Other Current Charges           | 35                 | 118                | 70                  | 70                    | 0   |   |
| 551000   | Office Supplies                 | 600                | 539                | 1,580               | 1,986                 | 406   |   |
| 551001   | Office Equipment                | 0                  | 228                | 5,959               | 5,450                 | (509)   | Replacement of Old Furniture                        |
| 552001   | Gas, Oil & Lube                 | 359                | 427                | 1,950               | 1,980                 | 30  |   |
| 552002   | Other Operating Expenses        | 2,274              | 3,131              | 4,323               | 4,275                 | (48)  |   |
| 554001   | Publications/Memberships        | 712                | 585                | 1,408               | 1,415                 | 7   |   |
| 555001   | Training/Educational Cost       | 0                  | 0                  | 150                 | 150                   | 0   |   |
| 555002   | Conference/Seminar Registration | 200                | 0                  | 2,295               | 3,230                 | 935   | EPAF Annual Conference                              |
| <b>Total Operating Expenditures</b>              |                                 | <b>28,341</b>      | <b>45,939</b>      | <b>74,387</b>       | <b>75,100</b>         | <b>713</b>                                    |   |
| 564000   | Machinery and Equipment         | 0                  | 34,906             | 0                   | 0                     | 0   |   |
| <b>Total Capital Expenditures</b>                |                                 | <b>0</b>           | <b>34,906</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>                                      |   |
|  |                                 |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |   |
| <b>Total Expenditures</b>                        |                                 | <b>264,573</b>     | <b>257,860</b>     | <b>367,226</b>      | <b>435,634</b>        | <b>68,408</b>                                 | <b>18.63%</b>                                       |

**General Services - Administration**

**General Fund**

| <b>Fund 1001</b>                                |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|---|-------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 1400</b>                                | <b>Description</b>                  | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+/( -)</b>  | <b>Comments</b>                               |
| <b>Expenditures</b>                             |                                     |                 |                 |                 |                  |                |   |
| <b>519- Other General Governmental Services</b> |                                     |                 |                 |                 |                  |                |   |
| 512000  | Regular Salaries                    | 368,056         | 400,151         | 532,214         | 665,371          | 133,157        | 9.0 FTE with 5.3% COLA & Reorganization       |
| 514000  | Overtime                            | 888             | 3,555           | 4,600           | 4,600            | 0              |   |
| 52XXXX  | Employee Benefits                   | 138,728         | 161,257         | 226,605         | 303,928          | 77,323         |   |
|   | <b>Total Personnel Services</b>     | <b>507,672</b>  | <b>564,962</b>  | <b>763,419</b>  | <b>973,899</b>   | <b>210,480</b> |   |
| 534006  | Other Contracted Services           | 0               | 468             | 0               | 0                | 0              |   |
| 540000  | Travel                              | 573             | 0               | 620             | 620              | 0              |   |
| 541001  | Devices and Accessories             | 0               | 274             | 5,840           | 150              | (5,690)        | Devices For New Position in FY22              |
| 541002  | Communications                      | 1,001           | 1,281           | 2,388           | 2,620            | 232            | Verizon 5 Lines                               |
| 542000  | Postage Expense                     | 153             | 138             | 200             | 200              | 0              |   |
| 544000  | Rentals & Leases                    | 524             | 1,989           | 1,055           | 1,000            | (55)           | Employee Uniforms                             |
| 545003  | Vehicle Insurance                   | 272             | 300             | 750             | 1,400            | 650            |   |
| 544000  | Other Insurance & Bonds             | 249             | 0               | 0               | 0                | 0              |   |
| 544000  | Blgding / equipt repairs            | 605             | 0               | 0               | 0                | 0              |   |
| 546003  | Vehicle Repair                      | 1,469           | 1,500           | 3,200           | 2,000            | (1,200)        | Basic Service 5 Vehicles                      |
| 546004  | Maintenance Agreements              | 3,009           | 3,272           | 2,500           | 2,580            | 80             | Copier Usage Based on IT Projection           |
| 546006  | Small Tools & Equipment             | 21              | 0               | 200             | 325              | 125            |   |
| 547000  | Printing & Binding                  | 49              | 27              | 75              | 250              | 175            |   |
| 548001  | Promotional Activities              | 0               | 0               | 500             | 0                | (500)          |   |
| 551000  | Office Supplies                     | 1,885           | 1,554           | 4,000           | 2,500            | (1,500)        | Based on Actuals                              |
| 551001  | Office Equipment                    | 311             | 4,048           | 600             | 2,000            | 1,400          |   |
| 552001  | Gas, Oil & Lubricants               | 2,978           | 3,945           | 6,305           | 6,525            | 220            |   |
| 552002  | Other Operating Expenses            | 227             | 509             | 200             | 200              | 0              |   |
| 552006  | Data Processing Software            | 0               | 0               | 300             | 0                | (300)          |   |
| 554001  | Publications/Memberships            | 550             | 0               | 1,000           | 500              | (500)          | Amazon Prime, FGFOA, Rotary, Etc              |
| 555001  | Training/Educational Cost           | 0               | 0               | 500             | 3,500            | 3,000          |   |
| 555002  | Conference/Seminar Regist           | 0               | 0               | 500             | 2,000            | 1,500          | FGFOA, FAC                                    |
|   | <b>Total Operating Expenditures</b> | <b>13,876</b>   | <b>19,307</b>   | <b>30,733</b>   | <b>28,370</b>    | <b>(2,363)</b> |   |
|   |                                     |                 |                 |                 |                  |                | <b>Overall Expenditure Increase/Decrease:</b> |
|   | <b>Total Expenditures</b>           | <b>521,548</b>  | <b>584,269</b>  | <b>794,152</b>  | <b>1,002,269</b> | <b>208,117</b> | <b>26.21%</b>                                 |

**General Services - Fleet Management**

**General Fund**

| <b>Fund 1001</b>                                |                                     | <b>Actual</b>   | <b>Actual</b>    | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |  |
|---|-------------------------------------|-----------------|------------------|-----------------|------------------|----------------|--|
| <b>Div. 1405</b>                                | <b>Description</b>                  | <b>FY 20-21</b> | <b>FY 21-22</b>  | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>  |
| <b>Expenditures</b>                             |                                     |                 |                  |                 |                  |                |  |
| <b>519- Other General Governmental Services</b> |                                     |                 |                  |                 |                  |                |  |
| 512000  | Regular Salaries                    | 430,470         | 437,209          | 462,093         | 483,914          | 21,821         | 9.0 FTE with 5.3% COLA                                   |
| 514000  | Overtime                            | 6,875           | 6,441            | 5,500           | 5,500            | 0              |  |
| 52XXXX  | Employee Benefits                   | 181,717         | 184,888          | 209,538         | 238,378          | 28,840         |  |
|   | <b>Total Personnel Services</b>     | <b>619,062</b>  | <b>628,538</b>   | <b>677,131</b>  | <b>727,792</b>   | <b>50,661</b>  |  |
| 531000  | Professional Services               | 0               | 0                | 90              | 0                | (90)           |  |
| 534006  | Other Contracted Services           | 11,019          | 7,802            | 13,500          | 10,000           | (3,500)        | Disposal of Waste Oil etc, Tank Cleaning, Fuel Polishing |
| 534010  | Governmental Services               | 2,033           | 0                | 0               | 0                | 0              |  |
| 540000  | Travel Expenses                     | 62              | 57               | 150             | 150              | 0              |  |
| 541001  | Devices and Accessories             | 555             | 0                | 500             | 0                | (500)          | Based on Actuals   |
| 541002  | Communications Recurring            | 2,438           | 2,704            | 2,276           | 5,680            | 3,404          | Verizon & Radio User Fees                                |
| 542000  | Postage                             | 0               | 41               | 50              | 50               | 0              |  |
| 544000  | Rentals & Leases                    | 5,649           | 5,183            | 7,370           | 20,370           | 13,000         | Uniforms, Towels, Radios, & Lease Vehicle                |
| 545003  | Vehicle Insurance                   | 1,879           | 2,075            | 2,208           | 2,450            | 242            |  |
| 546001  | Building/Equipment Repairs          | 12,957          | 6,133            | 16,000          | 10,000           | (6,000)        | Based on Actuals   |
| 546003  | Vehicle Repair                      | 292,184         | 422,869          | 11,040          | 30,000           | 18,960         |  |
| 546004  | Maintenance Agreements              | 0               | 0                | 10,500          | 15,000           | 4,500          | FM Live Cloud System Annual Maintenance                  |
| 546006  | Small Tools & Equip                 | 8,986           | 2,371            | 16,800          | 8,000            | (8,800)        | Based on Actuals   |
| 547000  | Printing & Binding                  | 0               | 32               | 40              | 0                | (40)           |  |
| 549000  | Other Current Charges               | 0               | 8                | 150             | 50               | (100)          |  |
| 549004  | Advertising                         | 0               | 0                | 100             | 100              | 0              |  |
| 551000  | Office Supplies                     | 290             | 141              | 400             | 300              | (100)          |  |
| 551001  | Office Equipment                    | 12              | 0                | 500             | 500              | 0              |  |
| 552001  | Gas, Oil & Lubricants               | 30,775          | (3,942)          | 22,620          | 20,750           | (1,870)        |  |
| 552002  | Other Operating Expenses            | 2,329           | 4,082            | 4,000           | 4,000            | 0              |  |
| 552006  | Data Processing Software            | 600             | 900              | 7,800           | 7,800            | 0              | FM Live Cloud Hosting and Licensing                      |
| 554001  | Publications/Memberships            | 800             | 950              | 800             | 1,200            | 400            | Based on Actuals   |
| 555001  | Training/Educational Cost           | 175             | 0                | 800             | 800              | 0              | Based on Actuals   |
|   | <b>Total Operating Expenditures</b> | <b>372,743</b>  | <b>451,407</b>   | <b>117,694</b>  | <b>137,200</b>   | <b>19,506</b>  |  |
| 564000  | Equipment                           | 8,081           | 0                | 5,200           | 50,000           | 44,800         | Approved DU for Replacement Lift & Jacks                 |
|   | <b>Total Capital Expenditures</b>   | <b>8,081</b>    | <b>0</b>         | <b>5,200</b>    | <b>50,000</b>    | <b>44,800</b>  |  |
|   | <b>Total Expenditures</b>           | <b>999,886</b>  | <b>1,079,945</b> | <b>800,025</b>  | <b>914,992</b>   | <b>114,967</b> | <b>Overall Expenditure Increase/Decrease: 14.37%</b>     |

**General Services - Public Transportation**

**General Fund**

| <b>Fund 1001</b>                 |                                       | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b> |   |
|----------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|----------------|---|
| <b>Div. 1410</b>                 | <b>Description</b>                    | <b>FY 20-21</b>  | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                     |
| <b>Expenditures</b>              |                                       |                  |                  |                  |                  |                |   |
| <b>544- Mass Transit Systems</b> |                                       |                  |                  |                  |                  |                |   |
| 512000                           | Regular Salaries                      | 900,874          | 889,270          | 1,130,219        | 1,237,005        | 106,786        | 31.85 FTE with 5.3% COLA                            |
| 514000                           | Overtime                              | 48,523           | 106,006          | 17,600           | 17,600           | 0              |   |
| 52XXXX                           | Employee Benefits                     | 465,271          | 469,234          | 644,913          | 716,815          | 71,902         |   |
|                                  | <b>Total Personnel Services</b>       | <b>1,414,668</b> | <b>1,464,510</b> | <b>1,792,732</b> | <b>1,971,420</b> | <b>178,688</b> |   |
| 531000                           | Professional Services                 | 9,567            | 85,413           | 15,500           | 82,500           | 67,000         | Section 5307 Grant Submission Guidance              |
| 534006                           | Other Contracted Services             | 4,960            | 4,556            | 18,650           | 10,550           | (8,100)        | Based on Actuals                                    |
| 540000                           | Travel/Training                       | 5,492            | 3,071            | 6,000            | 3,700            | (2,300)        |   |
| 541001                           | Devices & Accessories                 | 19               | 0                | 500              | 0                | (500)          |   |
| 541002                           | Communications Recurring              | 16,789           | 14,821           | 19,080           | 49,270           | 30,190         | Radio User Fees                                     |
| 541003                           | Communications Installation & Repairs | 0                | 1,050            | 2,000            | 1,000            | (1,000)        |   |
| 542000                           | Postage Expense                       | 329              | 169              | 800              | 250              | (550)          |   |
| 544000                           | Rentals & Leases                      | 18,454           | 18,930           | 21,892           | 34,582           | 12,690         | Uniforms, Radio Rentals, & 2 Lease Vehicles         |
| 545003                           | Vehicle Insurance                     | 25,819           | 30,500           | 32,000           | 32,000           | 0              |   |
| 546001                           | Building/Equip Repairs                | 8                | 0                | 300              | 300              | 0              |   |
| 564003                           | Vehicle Repair                        | 103,517          | 125,803          | 127,500          | 140,000          | 12,500         | Market Cost on Outside Parts                        |
| 546004                           | Maintenance Agreements                | 23,004           | 24,273           | 25,700           | 27,900           | 2,200          | Transportation Software & Copier                    |
| 546006                           | Small Tools & Equipment               | 0                | 228              | 300              | 300              | 0              |   |
| 547000                           | Printing & Binding                    | 255              | 106              | 500              | 500              | 0              |   |
| 549000                           | Other Current Charges/Oblig           | 0                | 751              | 1,000            | 4,000            | 3,000          | CDL Cost Increase                                   |
| 549002                           | Service Awards/Recognition            | 0                | 60               | 0                | 0                | 0              |   |
| 549004                           | Advertising                           | 410              | 30               | 300              | 300              | 0              |   |
| 549008                           | Write offs / Shortages                | 100              | 0                | 0                | 0                | 0              |   |
| 551000                           | Office Supplies                       | 460              | 615              | 600              | 600              | 0              |   |
| 551001                           | Office Equipment                      | 2,375            | 1,353            | 1,000            | 1,000            | 0              |   |
| 552001                           | Gas, Oil & Lubricants                 | 192,727          | 307,735          | 351,000          | 297,000          | (54,000)       |   |
| 552002                           | Other Operating Expenses              | 1,649            | 457              | 4,150            | 4,150            | 0              | Bus Signage   |
| 554001                           | Publications/Memberships              | 0                | 350              | 0                | 0                | 0              |   |
| 555001                           | Training/Educational Cost             | 30               | 1,357            | 2,000            | 2,000            | 0              |   |
| 555002                           | Conference/Seminar Registration       | 0                | 550              | 0                | 1,000            | 1,000          |   |
|                                  | <b>Total Operating Expenditures</b>   | <b>405,964</b>   | <b>622,180</b>   | <b>630,772</b>   | <b>692,902</b>   | <b>62,130</b>  |   |
|                                  | <b>Total Expenditures</b>             | <b>1,820,632</b> | <b>2,086,690</b> | <b>2,423,504</b> | <b>2,664,322</b> | <b>240,818</b> | <b>Overall Expenditure Increase/Decrease: 9.94%</b> |

**General Services - Public Transportation**

**General Fund**

| Fund 1001<br>Div. 1410    | Description               | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -) | Comments |
|---------------------------|---------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|----------|
| <b>Expenditures</b>       |                           |                    |                    |                     |                       |                   |          |
| 534010                    | Other Contracted Services | 47,450             | 0                  | 0                   | 0                     | 0                 |          |
| 551001                    | Office Equipment          | 6,950              | 0                  | 0                   | 0                     | 0                 |          |
| 552006                    | Data Processing Software  | 102,631            | 0                  | 0                   | 0                     | 0                 |          |
| <b>Total Expenditures</b> |                           | <b>157,031</b>     | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>          |          |

**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.

Beginning in FY22, this grant is budgeted in Fund 1128.

| Fund 1001<br>Div. 1410    | Description | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -) | Comments |
|---------------------------|-------------|--------------------|--------------------|---------------------|-----------------------|-------------------|----------|
| <b>Expenditures</b>       |             |                    |                    |                     |                       |                   |          |
| 564000                    | Equipment   | 349,135            | 0                  | 0                   | 0                     | 0                 |          |
| <b>Total Expenditures</b> |             | <b>349,135</b>     | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>          |          |

**Description:**  
**Section 5310 Grant**  
 This grant is applied for each December for the following fiscal year. This Federal Grant administered by the Florida Department of Transportation to provide replacement buses for aging buses from the transportation fleet. This grant has a 10% local match.

Beginning in FY22, this grant is budgeted in Fund 1128.

|                           |                  |                  |                  |                  |                |   |
|---------------------------|------------------|------------------|------------------|------------------|----------------|---|
| <b>Total Expenditures</b> | <b>2,326,798</b> | <b>2,086,690</b> | <b>2,423,504</b> | <b>2,664,322</b> | <b>240,818</b> | <b>Overall Expenditure Increase/Decrease:<br/>9.94%</b> |
|---------------------------|------------------|------------------|------------------|------------------|----------------|---|

**General Services - Facilities Management**

**General Fund**

| <b>Fund 1001</b>                                |                                     | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b> |  |
|---|-------------------------------------|------------------|------------------|------------------|------------------|----------------|--|
| <b>Div. 1415</b>                                | <b>Description</b>                  | <b>FY 20-21</b>  | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                      |
| <b>Expenditures</b>                             |                                     |                  |                  |                  |                  |                |  |
| <b>519- Other General Governmental Services</b> |                                     |                  |                  |                  |                  |                |  |
| 512000  | Regular Salaries                    | 945,359          | 868,978          | 1,085,053        | 1,190,738        | 105,685        | 25.0 FTE with 5.3% COLA                              |
| 514000  | Overtime                            | 79,272           | 55,492           | 37,700           | 37,700           | 0              |  |
| 52XXXX  | Employee Benefits                   | 468,828          | 424,421          | 565,725          | 671,045          | 105,320        |  |
|   | <b>Total Personnel Services</b>     | <b>1,493,459</b> | <b>1,348,891</b> | <b>1,688,478</b> | <b>1,899,483</b> | <b>211,005</b> |  |
| 531000  | Professional Services               | 51,419           | 2,818            | 45,000           | 65,000           | 20,000         | Testing & Inspections                                |
| 534006  | Other Contracted Services           | 619,128          | 690,205          | 693,122          | 694,590          | 1,468          |  |
| 534010  | Governmental Services               | 1,406            | 0                | 0                | 2,000            | 2,000          | Staff Time   |
| 540000  | Travel Expenses                     | 0                | 60               | 200              | 150              | (50)           | Bridge Tolls   |
| 541001  | Devices and Accessories             | 133              | 18               | 150              | 150              | 0              |  |
| 541002  | Communications Recurring            | 17,027           | 20,453           | 12,220           | 19,296           | 7,076          | Based on Actuals                                     |
| 541003  | Communications Inst/Repr            | 0                | 0                | 200              | 0                | (200)          |  |
| 542000  | Postage                             | 122              | 1                | 100              | 100              | 0              |  |
| 543000  | Utilities Expense                   | 630,897          | 753,528          | 421,140          | 450,000          | 28,860         | FPL Increase   |
| 544000  | Rentals & Leases                    | 15,893           | 10,021           | 17,000           | 155,000          | 138,000        | Uniforms, Equipment, & Truck Leases                  |
| 545003  | Vehicle Insurance                   | 10,255           | 12,137           | 10,330           | 13,350           | 3,020          |  |
| 545004  | Property/Casualty Insurance         | 33,196           | 36,423           | 33,200           | 48,274           | 15,074         | Historic Courthouse                                  |
| 546001  | Building/Equipment Repairs          | 220,927          | 303,540          | 288,218          | 350,000          | 61,782         | Based on Actuals                                     |
| 546003  | Vehicle Repair                      | 25,791           | 61,019           | 40,000           | 34,800           | (5,200)        |  |
| 546004  | Maintenance Agreements              | 39,280           | 32,643           | 54,800           | 59,831           | 5,031          |  |
| 546006  | Small Tools & Equipment             | 29,557           | 23,359           | 36,000           | 36,000           | 0              |  |
| 547000  | Printing & Binding                  | 148              | 0                | 200              | 200              | 0              |  |
| 549000  | Other Current Charges               | 5,097            | 50,126           | 4,750            | 60,000           | 55,250         | Based on Actuals                                     |
| 549003  | Landfill Tipping Fees               | 4,430            | 3,939            | 15,000           | 15,000           | 0              |  |
| 549004  | Advertising                         | 108              | 0                | 100              | 100              | 0              |  |
| 551000  | Office Supplies                     | 1,571            | 741              | 1,200            | 1,200            | 0              |  |
| 551001  | Office Equipment                    | 553              | 803              | 4,000            | 2,000            | (2,000)        | Based on Actuals                                     |
| 552001  | Gas, Oil & Lubricants               | 56,973           | 94,719           | 85,683           | 80,805           | (4,878)        |  |
| 552002  | Other Operating Expenses            | 50,874           | 51,943           | 79,000           | 79,000           | 0              |  |
| 552005  | Clothing & Wearing Apparel          | 18               | 48               | 300              | 500              | 200            |  |
| 552006  | Data Processing Software            | 0                | 0                | 1,500            | 0                | (1,500)        | Based on Actuals                                     |
| 554001  | Publications and Memberships        | 43               | 189              | 500              | 200              | (300)          |  |
| 555001  | Training/Conference                 | 659              | 1,648            | 1,800            | 1,800            | 0              |  |
|   | <b>Total Operating Expenditures</b> | <b>1,815,505</b> | <b>2,150,383</b> | <b>1,845,713</b> | <b>2,169,346</b> | <b>323,633</b> |  |
| 563000  | Improvements other than Buildings   | 0                | 38,810           | 0                | 0                | 0              |  |
| 564000  | Equipment                           | 111,643          | 88,202           | 9,750            | 120,000          | 110,250        | Water Pump, VFD Rep. 50%, & Rolling Stock Bobcat     |
|   | <b>Total Capital Expenditures</b>   | <b>111,643</b>   | <b>127,012</b>   | <b>9,750</b>     | <b>120,000</b>   | <b>110,250</b> |  |
|   | <b>Total Expenditures</b>           | <b>3,420,607</b> | <b>3,626,286</b> | <b>3,543,941</b> | <b>4,188,829</b> | <b>644,888</b> | <b>Overall Expenditure Increase/Decrease: 18.20%</b> |



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

**General Fund**

| <b>Fund 1001</b>                                |                                | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |                |                  |                |               |
|---|--------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|----------------|------------------|----------------|---------------|
| <b>Div. 1416</b>                                | <b>Description</b>             | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>   |                |                  |                |               |
| <b>Expenditures</b>                             |                                |                 |                 |                 |                  |                |   |                |                  |                |               |
| <b>519- Other General Governmental Services</b> |                                |                 |                 |                 |                  |                |   |                |                  |                |               |
| 534006  | Other Contracted Services      | 186,690         | 185,814         | 192,500         | 184,471          | (8,029)        | Janitorial & Landscaping                                  |                |                  |                |               |
| 541001  | Communications Devices & Acces | 0               | 18,393          | 0               | 0                | 0              |   |                |                  |                |               |
| 541002  | Communications Recurring       | 0               | 0               | 700             | 600              | (100)          |   |                |                  |                |               |
| 541003  | Communications Install/Repair  | 0               | 2,000           | 0               | 0                | 0              |   |                |                  |                |               |
| 543000  | Utilities Expense              | 265,204         | 316,721         | 303,900         | 315,696          | 11,796         | Based on Actuals  |                |                  |                |               |
| 544000  | Rentals & Leases               | 0               | 2,742           | 5,000           | 5,000            | 0              |   |                |                  |                |               |
| 545004  | Property/Casualty Insurance    | 152,547         | 0               | 180,000         | 236,475          | 56,475         | Increased Based on Insurance Estimate                     |                |                  |                |               |
| 546001  | Building/Equipment Repairs     | 32,208          | 77,670          | 123,518         | 208,518          | 85,000         | Elevator Repairs, Fire Alarm Repairs, Chiller Maintenance |                |                  |                |               |
| 546004  | Maintenance Agreements         | 48,794          | 51,159          | 72,395          | 70,740           | (1,655)        |   |                |                  |                |               |
| 546006  | Small Tools & Equipment        | 1               | 75              | 400             | 400              | 0              |   |                |                  |                |               |
| 549000  | Other Current Charges/Oblig    | 225             | 1,563           | 255             | 255              | 0              |   |                |                  |                |               |
| 551001  | Office Equipment               | 18,244          | 34,682          | 2,000           | 2,000            | 0              |   |                |                  |                |               |
| 552001  | Gas, Oil & Lubricants          | 1,219           | 0               | 1,400           | 1,400            | 0              |   |                |                  |                |               |
| 552002  | Other Operating Expenses       | 11,321          | 8,888           | 17,000          | 17,000           | 0              | Cleaning Supplies, HVAC Filters, Mulch, Plants, Etc.      |                |                  |                |               |
| 552006  | Data Processing Software       | 2,643           | 0               | 0               | 0                | 0              |   |                |                  |                |               |
| <b>Total Operating Expenditures</b>             |                                | <b>719,096</b>  | <b>699,706</b>  | <b>899,068</b>  | <b>1,042,555</b> | <b>143,487</b> |   |                |                  |                |               |
| 562000  | Buildings                      | 6,114           | 0               | 0               | 0                | 0              |   |                |                  |                |               |
| 564000  | Equipment                      | 38,985          | 37,753          | 9,750           | 25,000           | 15,250         | Water Secondary Pump, & VFD Replacement                   |                |                  |                |               |
| <b>Total Capital Expenditures</b>               |                                | <b>45,099</b>   | <b>37,753</b>   | <b>9,750</b>    | <b>25,000</b>    | <b>15,250</b>  |   |                |                  |                |               |
| <b>Total Expenditures</b>                       |                                |                 |                 |                 |                  | <b>764,195</b> | <b>737,460</b>  | <b>908,818</b> | <b>1,067,555</b> | <b>158,737</b> | <b>17.47%</b> |
| <b>Overall Expenditure Increase/Decrease:</b>   |                                |                 |                 |                 |                  |                |   |                |                  |                |               |

General Services - Recreation Facilities

General Fund

| Fund 1001<br>Div. 1440           | Description                     | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -) | Comments  |
|----------------------------------|---------------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Expenditures</b>              |                                 |                    |                    |                     |                       |                   |   |
| <b>572- Parks and Recreation</b> |                                 |                    |                    |                     |                       |                   |   |
| 512000                           | Regular Salaries                | 586,459            | 544,220            | 683,863             | 671,550               | (12,313)          | 16.0 FTE with 5.3% COLA                                 |
| 514000                           | Overtime                        | 34,209             | 39,462             | 10,600              | 10,600                | 0                 |   |
| 52XXXX                           | Employee Benefits               | 284,611            | 257,240            | 366,685             | 391,615               | 24,930            |   |
|                                  | <b>Total Personnel Services</b> | <b>905,279</b>     | <b>840,923</b>     | <b>1,061,148</b>    | <b>1,073,765</b>      | <b>12,617</b>     |   |
| 531000                           | Professional Services           | 2,500              | 45                 | 0                   | 2,500                 | 2,500             | Future Design   |
| 534006                           | Other Contracted Services       | 230,945            | 257,731            | 226,400             | 276,122               | 49,722            | Grounds Maintenance, Turf Treatment, Custodial          |
| 534010                           | Governmental Services           | 592                | 0                  | 2,000               | 2,000                 | 0                 | Road & Bridge Staff Time                                |
| 540000                           | Travel/Training                 | 200                | 20                 | 200                 | 200                   | 0                 | Toll Bridge   |
| 541001                           | Devices and Accessories         | 2,017              | 91                 | 500                 | 620                   | 120               |   |
| 541002                           | Communications Recurring        | 16,169             | 11,610             | 13,500              | 26,510                | 13,010            | Cell Phones & Radio User Fees                           |
| 541003                           | Communications Instl/Repairs    | 0                  | 0                  | 300                 | 0                     | (300)             |   |
| 542000                           | Postage                         | 55                 | 191                | 150                 | 200                   | 50                |   |
| 543000                           | Utilities Expense               | 139,184            | 157,736            | 172,555             | 178,509               | 5,954             |   |
| 544000                           | Rentals & Leases                | 23,930             | 22,022             | 27,239              | 122,447               | 95,208            | Knight Jon Boy, Uniforms, Radio Rentals, & Truck Leases |
| 545003                           | Vehicle Insurance               | 9,412              | 10,068             | 9,450               | 10,395                | 945               |   |
| 546001                           | Bldg/Equipment Repairs          | 70,591             | 74,175             | 121,800             | 138,000               | 16,200            | Additional Repairs & Increased Material Costs           |
| 546003                           | Vehicle Repair                  | 42,341             | 49,306             | 55,000              | 57,700                | 2,700             |   |
| 546004                           | Maintenance Agreements          | 823                | 520                | 0                   | 0                     | 0                 |   |
| 546006                           | Small Tools & Equipment         | 32,671             | 14,633             | 21,000              | 21,000                | 0                 |   |
| 547000                           | Printing & Binding              | 67                 | 860                | 2,100               | 2,000                 | (100)             | Trail brochures   |
| 548001                           | Promotional Activities          | 0                  | 0                  | 400                 | 2,000                 | 1,600             |   |
| 549000                           | Other Current Charges           | 10,984             | 10,493             | 10,000              | 15,216                | 5,216             |   |
| 549003                           | Landfill Tipping Fees           | 6,344              | 6,477              | 10,000              | 10,000                | 0                 |   |
| 549004                           | Advertising                     | 0                  | 424                | 1,500               | 500                   | (1,000)           |   |
| 549008                           | Write Offs/Shortages            | 5,226              | (200)              | 0                   | 0                     | 0                 |   |
| 551000                           | Office Supplies                 | 1,245              | 780                | 400                 | 1,000                 | 600               |   |
| 551001                           | Office Equipment                | 15,045             | 80                 | 250                 | 400                   | 150               |   |
| 552001                           | Gas, Oil & Lubricants           | 51,631             | 66,821             | 85,020              | 75,992                | (9,028)           |   |
| 552002                           | Other Operating Expenses        | 112,279            | 92,263             | 135,000             | 135,000               | 0                 | Turf Supplies, Park Grounds Supplies, & Signs           |
| 552005                           | Clothing & Wearing Apparel      | 222                | 556                | 250                 | 750                   | 500               |   |
| 552006                           | Data Processing Software        | 29,148             | 9,855              | 20,000              | 0                     | (20,000)          | Moved to Publications                                   |
| 554001                           | Publications/Memberships        | 0                  | 30                 | 400                 | 12,000                | 11,600            | Previously in Data Processing Software                  |
| 555001                           | Training/Educational Cost       | 40                 | 824                | 900                 | 900                   | 0                 |   |

(continued on next page)

**General Services - Recreation Facilities**

**General Fund**

| Fund 1001<br>Div. 1440           | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments   |
|----------------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Expenditures (continued)</b>  |                                     |                    |                    |                     |                       |                  |  |
| <b>574- Special Events</b>       |                                     |                    |                    |                     |                       |                  |  |
| 534006                           | Other Contracted Services           | 0                  | 19,750             | 18,000              | 0                     | (18,000)         | Native American Festival New Agreement                   |
| 547000                           | Printing & Binding                  | 0                  | 415                | 1,000               | 0                     | (1,000)          |  |
| 548001                           | Promotional Activities              | 0                  | 1,425              | 0                   | 0                     | 0                |  |
| 549000                           | Other Current Charges               | 0                  | 117                | 2,300               | 0                     | (2,300)          |  |
| 549004                           | Advertising                         | 0                  | 0                  | 2,100               | 0                     | (2,100)          |  |
| 552002                           | Other Operating Expenses            | 0                  | 0                  | 6,600               | 0                     | (6,600)          |  |
|                                  | <b>Total Operating Expenditures</b> | <b>803,659</b>     | <b>809,116</b>     | <b>946,314</b>      | <b>1,091,961</b>      | <b>145,647</b>   |  |
| <b>572- Parks and Recreation</b> |                                     |                    |                    |                     |                       |                  |  |
| 564000                           | Equipment                           | 13,103             | 102,788            | 117,500             | 0                     | (117,500)        | Rolling Stock Now Being Leased                           |
|                                  | <b>Total Capital Expenditures</b>   | <b>13,103</b>      | <b>102,788</b>     | <b>117,500</b>      | <b>0</b>              | <b>(117,500)</b> |  |
| 581001                           | Aid/Contribution - School Board     | 143,566            | 169,000            | 269,000             | 169,000               | (100,000)        | Youth Center per ILA                                     |
|                                  | <b>Total Grants &amp; Aids</b>      | <b>143,566</b>     | <b>169,000</b>     | <b>269,000</b>      | <b>169,000</b>        | <b>(100,000)</b> |  |
| <b>Total Expenditures</b>        |                                     | <b>1,865,607</b>   | <b>1,921,827</b>   | <b>2,393,962</b>    | <b>2,334,726</b>      | <b>(59,236)</b>  | <b>Overall Expenditure Increase/Decrease:<br/>-2.47%</b> |

**General Services - Vessel Registration**

**General Fund**

| Fund 1001<br>Div. 1441           | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-)                            | Comments        |
|----------------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|-----------------|
| <b>Expenditures</b>              |                                     |                    |                    |                     |                       |   |                 |
| <b>572- Parks and Recreation</b> |                                     |                    |                    |                     |                       |   |                 |
| 546001                           | Building/Equipment Repairs          | 5,587              | 0                  | 30,000              | 30,000                | 0   | General Repairs |
|                                  | <b>Total Operating Expenditures</b> | <b>5,587</b>       | <b>0</b>           | <b>30,000</b>       | <b>30,000</b>         | <b>0</b>                                      |                 |
|                                  |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |                 |
|                                  | <b>Total Expenditures</b>           | <b>5,587</b>       | <b>0</b>           | <b>30,000</b>       | <b>30,000</b>         | <b>0</b>                                      | <b>0.00%</b>    |

General Services - Carver Center

General Fund

| Fund 1001<br>Div. 1442           | Description                                 | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -)                             | Comments                            |
|----------------------------------|---|--------------------|--------------------|---------------------|-----------------------|---|-------------------------------------|
| <b>Expenditures</b>              |   |                    |                    |                     |                       |   |                                     |
| <b>572- Parks and Recreation</b> |   |                    |                    |                     |                       |   |                                     |
| 534006                           | Other Contracted Services                   | 539                | 458                | 575                 | 22,291                | 21,716  | Janitorial previously in Facilities |
| 543000                           | Utilities Expense                           | 28,084             | 27,638             | 29,000              | 40,000                | 11,000  | Additional Wing                     |
| 546001                           | Building/Equipment Repairs                  | 0                  | 500                | 2,000               | 2,000                 | 0   |                                     |
| 546006                           | Small Tools & Equipment                     | 0                  | 0                  | 500                 | 500                   | 0   |                                     |
| 552002                           | Other Operating Expenses                    | 0                  | 0                  | 1,000               | 700                   | (300)   |                                     |
|                                  | <b>Total Operating Expenditures</b>         | <b>28,623</b>      | <b>28,596</b>      | <b>33,075</b>       | <b>65,491</b>         | <b>32,416</b>                                 |                                     |
| 581001                           | Grants/Aids/Contributions                   | 109,757            | 94,909             | 97,500              | 97,500                | 0   | Staffing per ILA                    |
|                                  | <b>Total Grants &amp; Aids Expenditures</b> | <b>109,757</b>     | <b>94,909</b>      | <b>97,500</b>       | <b>97,500</b>         | <b>0</b>                                      |                                     |
|                                  |   |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |                                     |
|                                  | <b>Total Expenditures</b>                   | <b>138,380</b>     | <b>123,505</b>     | <b>130,575</b>      | <b>162,991</b>        | <b>32,416</b>                                 | <b>24.83%</b>                       |

**General Services - Bull Creek Fish Camp**

**General Fund**

| <b>Fund 1001</b>                 |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|----------------------------------|-------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 1443</b>                 | <b>Description</b>                  | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>   |
| <b>Expenditures</b>              |                                     |                 |                 |                 |                  |                |   |
| <b>572- Parks and Recreation</b> |                                     |                 |                 |                 |                  |                |   |
| 512000                           | Regular Salaries                    | 17,716          | 26,479          | 17,254          | 16,692           | (562)          | 0.50 FTE with 5.3% COLA                                   |
| 514000                           | Overtime                            | 1,554           | 2,605           | 700             | 700              | 0              |   |
| 52XXXX                           | Employee Benefits                   | 6,788           | 14,124          | 10,194          | 11,227           | 1,033          |   |
|                                  | <b>Total Personnel Services</b>     | <b>26,058</b>   | <b>43,209</b>   | <b>28,148</b>   | <b>28,619</b>    | <b>471</b>     |   |
| 534006                           | Other Contracted Services           | 12,776          | 17,699          | 15,188          | 17,801           | 2,613          | Pest Control, Water Quality Testing, Septic Tank Cleaning |
| 541002                           | Communications Recurring            | 1,072           | 1,349           | 1,400           | 1,400            | 0              |   |
| 543000                           | Utilities Expense                   | 12,346          | 10,716          | 8,500           | 11,000           | 2,500          |   |
| 544000                           | Rentals & Leases                    | 264             | 269             | 350             | 240              | (110)          | Uniforms  |
| 546001                           | Building/Equipment Repairs          | 7,083           | 1,351           | 9,000           | 9,000            | 0              |   |
| 546006                           | Small Tools & Equipment             | 0               | 0               | 500             | 50               | (450)          | Based on Actuals  |
| 547000                           | Printing & Binding                  | 0               | 60              | 300             | 100              | (200)          | Based on Actuals  |
| 548001                           | Promotional Activities              | 0               | 0               | 500             | 0                | (500)          | Based on Actuals  |
| 549000                           | Other Current Charges/Oblig         | 3,752           | 3,380           | 3,450           | 3,450            | 0              | Boat Slips, Permits, Water/Sewage Treatment               |
| 549008                           | Write Offs/Shortages                | 0               | 60              | 0               | 0                | 0              |   |
| 552002                           | Other Operating Expenses            | 67              | 430             | 4,000           | 4,500            | 500            |   |
|                                  | <b>Total Operating Expenditures</b> | <b>37,360</b>   | <b>35,314</b>   | <b>43,188</b>   | <b>47,541</b>    | <b>4,353</b>   |   |
| <b>Total Expenditures</b>        |                                     | <b>63,418</b>   | <b>78,522</b>   | <b>71,336</b>   | <b>76,160</b>    | <b>4,824</b>   | <b>Overall Expenditure Increase/Decrease: 6.76%</b>       |

General Services - Princess Place

General Fund

| Fund 1001<br>Div. 1444           | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -)                             | Comments   |
|----------------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|--|
| <b>Expenditures</b>              |                                     |                    |                    |                     |                       |   |  |
| <b>572- Parks and Recreation</b> |                                     |                    |                    |                     |                       |   |  |
| 512000                           | Regular Salaries                    | 78,214             | 78,284             | 230,662             | 245,138               | 14,476  | 5.50 FTE with 5.3% COLA                                  |
| 514000                           | Overtime                            | 7,710              | 8,174              | 4,300               | 3,500                 | (800)   |  |
| 52XXXX                           | Employee Benefits                   | 37,497             | 42,473             | 125,170             | 135,683               | 10,513  |  |
|                                  | <b>Total Personnel Services</b>     | <b>123,421</b>     | <b>128,931</b>     | <b>360,132</b>      | <b>384,321</b>        | <b>24,189</b>                                 |  |
| 534006                           | Other Contracted Services           | 19,346             | 16,501             | 15,880              | 17,074                | 1,194   | Pest Control, Septic Tank Services, Tree & Stump Removal |
| 534010                           | Governmental Services               | 1,469              | 0                  | 0                   | 0                     | 0   |  |
| 541002                           | Communications Recurring            | 0                  | 2,099              | 2,730               | 2,736                 | 6   |  |
| 543000                           | Utilities Expense                   | 8,353              | 9,181              | 11,100              | 11,100                | 0   |  |
| 544000                           | Rentals & Leases                    | 7,347              | 6,774              | 7,080               | 7,080                 | 0   | Uniforms & Portable Toilet                               |
| 546001                           | Building/Equipment Repairs          | 15,997             | 18,437             | 75,000              | 70,000                | (5,000)                                       |  |
| 546003                           | Vehicle Repair                      | 278                | 1,023              | 1,200               | 1,200                 | 0   |  |
| 546004                           | Maintenance Agreements              | 77                 | 0                  | 75                  | 0                     | (75)  |  |
| 546006                           | Small Tools & Equipment             | 4,533              | 2,025              | 4,500               | 4,500                 | 0   |  |
| 547000                           | Printing & Binding                  | 1,326              | 210                | 2,000               | 2,000                 | 0   | Trail Maps, Brochures, & Signs                           |
| 549000                           | Other Current Chrgs/Oblig           | 141                | 181                | 0                   | 200                   | 200   | Based on Actuals   |
| 551000                           | Office Supplies                     | 375                | 29                 | 400                 | 400                   | 0   |  |
| 551001                           | Office Equipment                    | 449                | 0                  | 150                 | 150                   | 0   |  |
| 552001                           | Gas, oil & Lubricants               | 5                  | 0                  | 0                   | 50                    | 50  | Based on Actuals   |
| 552002                           | Other Operating Expenses            | 3,965              | 3,656              | 7,500               | 7,500                 | 0   | Cleaning Supplies, Sod & Shell Materials                 |
| 552005                           | Clothing & Wearing Apparel          | 194                | 62                 | 50                  | 150                   | 100   |  |
|                                  | <b>Total Operating Expenditures</b> | <b>63,855</b>      | <b>60,178</b>      | <b>127,665</b>      | <b>124,140</b>        | <b>(3,525)</b>                                |  |
|                                  |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |  |
| <b>Total Expenditures</b>        |                                     | <b>187,276</b>     | <b>189,109</b>     | <b>487,797</b>      | <b>508,461</b>        | <b>20,664</b>                                 | <b>4.24%</b>   |

**General Services - Princess Place Eco-Cottages**

**General Fund**

| <b>Fund 1001</b>                    |                                   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>                                |  |
|-------------------------------------|-----------------------------------|-----------------|-----------------|-----------------|------------------|---|--|
| <b>Div. 1445</b>                    | <b>Description</b>                | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+/(-)</b>                                  | <b>Comments</b>                                    |
| <b>Expenditures</b>                 |                                   |                 |                 |                 |                  |   |  |
| <b>572- Parks and Recreation</b>    |                                   |                 |                 |                 |                  |   |  |
| 512000                              | Regular Salaries                  | 9,802           | 14,824          | 0               | 0                | 0   | Moved Position to Princess Place                   |
| 514000                              | Overtime                          | 1,671           | 3,605           | 0               | 0                | 0   |  |
| 52XXXX                              | Employee Benefits                 | 5,516           | 8,353           | 0               | 0                | 0   |  |
| <b>Total Personnel Services</b>     |                                   | <b>16,989</b>   | <b>26,783</b>   | <b>0</b>        | <b>0</b>         | <b>0</b>                                      |  |
| 541001                              | Communications Devices & Acces    | 0               | 29              | 0               | 0                | 0   |  |
| 534006                              | Other Contracted Services         | 23,823          | 24,403          | 62,950          | 30,000           | (32,950)                                      | Pest Control, Janitorial, & Laundry                |
| 541002                              | Communications Recurring          | 7,631           | 7,864           | 6,600           | 7,920            | 1,320   | Based on actuals                                   |
| 541003                              | Communications Install/Repair     | 0               | 0               | 200             | 0                | (200)   | Based on actuals                                   |
| 543000                              | Utilities Expense                 | 3,598           | 4,980           | 5,500           | 5,000            | (500)   |  |
| 546001                              | Building/Equipment Repairs        | 1,414           | 509             | 4,000           | 4,000            | 0   |  |
| 546006                              | Small Tools & Equipt              | 75              | 110             | 0               | 200              | 200   |  |
| 549000                              | Other Current Charges/Obligations | 15,654          | 14,938          | 7,200           | 23,200           | 16,000  | Reservation and Transaction Fees                   |
| 549004                              | Advertising                       | 0               | 0               | 1,000           | 0                | (1,000)                                       | Based on actuals                                   |
| 552002                              | Other Operating Expenses          | 2,477           | 1,857           | 16,500          | 6,000            | (10,500)                                      | Cleaning Supplies, Linens, Dishes, Sales & Bed Tax |
| <b>Total Operating Expenditures</b> |                                   | <b>54,672</b>   | <b>54,689</b>   | <b>103,950</b>  | <b>76,320</b>    | <b>(27,630)</b>                               |  |
|                                     |                                   |                 |                 |                 |                  | <b>Overall Expenditure Increase/Decrease:</b> |  |
| <b>Total Expenditures</b>           |                                   | <b>71,661</b>   | <b>81,472</b>   | <b>103,950</b>  | <b>76,320</b>    | <b>(27,630)</b>                               | <b>-26.58%</b>                                     |



**Pooled Expenditures**

**General Fund**

| Fund 1001<br>Div. 4900                             | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|--|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Expenditures</b>                                |                                     |                    |                    |                     |                       |                |   |
| <b>519- Other General Governmental Services</b>    |                                     |                    |                    |                     |                       |                |   |
| 525000   | Unemployment Compensation Expense   | 13,092             | 0                  | 0                   | 0                     | 0              | Moved to Human Resources                                |
|  | <b>Total Personnel Services</b>     | <b>13,092</b>      | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>       |   |
| <b>513- Financial and Administrative</b>           |                                     |                    |                    |                     |                       |                |   |
| 531000   | Professional Services               | 26,621             | 28,000             | 28,000              | 34,000                | 6,000          | Investment Advisory fees, Wells Custodian Fee           |
| 532000   | CPA Fees                            | 180,500            | 215,000            | 215,000             | 224,000               | 9,000          |   |
| 534006   | Other Contracted Services           | 0                  | 18,000             | 30,500              | 0                     | (30,500)       | PA Charges, Indirect Cost Study                         |
| 541002   | Communications Recurring            | 0                  | 1,500              | 1,000               | 0                     | (1,000)        | TC Charges Previously Budgeted in 001-0500              |
| 541003   | Communications Inst/Repair          | 4,124              | 0                  | 0                   | 0                     | 0              |   |
| 542000   | Postage                             | 0                  | 47,500             | 47,500              | 47,500                | 0              | PA \$33K/TC \$14.5K Prev. Budgeted in 001-0400/0500     |
| 549000   | Other Current Charges               | 10,000             | 1,000              | 1,001,000           | 1,000,000             | (1,000)        | Strategic Plan Initiatives                              |
| <b>519- Other General Governmental Services</b>    |                                     |                    |                    |                     |                       |                |   |
| 534012   | Taxes & Assessments                 | 41,334             | 0                  | 0                   | 0                     | 0              | Assessments for County Owned Tax Certificates           |
| 534006   | Other Contracted Services           | 0                  | 0                  | 0                   | 17,500                | 17,500         |   |
| 541002   | Communications Recurring            | 35,648             | 114,496            | 240,000             | 116,800               | (123,200)      | Internet - Co,SOE,Tax Coll,FCSO, Local Phone Svc - SOE  |
| 543000   | Utilities Expense                   | 5,689              | 0                  | 0                   | 0                     | 0              | Transferred to General Services - Facilities            |
| 546003   | Vehicle Repair                      | 16,911             | 22,000             | 25,000              | 20,000                | (5,000)        | City of Flagler Beach Repairs Offset by Revenue         |
| 549018   | Employee Educational Reimbursement  | 19,686             | 0                  | 0                   | 0                     | 0              | Moved to Human Resources                                |
| 549004   | Advertising                         | 3,876              | 500                | 2,000               | 2,000                 | 0              | Public Notice Regarding Outstanding Checks              |
| 549005   | Bank Analysis Fees                  | 32,945             | 28,000             | 35,000              | 35,000                | 0              | Percentage Based on Amount of Transactions              |
| 552001   | Gas, Oil & Lubricants               | 521,531            | 500,000            | 750,000             | 750,000               | 0              | Fuel Purchases to O/S Agencies (Sheriff)-Offset by Rev. |
| 554000   | Books, Publ, Subsrtpt & Mmbshp      | 0                  | 0                  | 0                   | 3,600                 | 3,600          |   |
| 554002   | Membership - NEFRC                  | 44,080             | 0                  | 0                   | 0                     | 0              | Moved to BOCC Budget                                    |
| <b>521- Law Enforcement</b>                        |                                     |                    |                    |                     |                       |                |   |
| 541002   | Communications Recurring            | 67,716             | 78,192             | 0                   | 0                     | 0              | FCSO Radio Rental Moved                                 |
| 544000   | Rentals & Leases                    | 200,438            | 200,439            | 0                   | 0                     | 0              | FCSO Radio Rental Moved                                 |
| <b>523- Detention and/or Correction</b>            |                                     |                    |                    |                     |                       |                |   |
| 531003   | Medical Services - Prisoner         | 238,710            | 200,000            | 230,000             | 500,000               | 270,000        | Inmate Medical Services                                 |
| <b>525- Emergency and Disaster Relief Services</b> |                                     |                    |                    |                     |                       |                |   |
| 541002   | Communications Recurring            | 7,260              | 7,920              | 8,580               | 48,125                | 39,545         | User Fees for Go Kits                                   |
| 544000   | Rentals and Leases                  | 33,147             | 33,147             | 33,147              | 33,147                | 0              | Radio Rentals for Go Kits                               |
| 549000   | Other Current Charges               | 186,994            | 0                  | 0                   | 0                     | 0              | Repayment of FEMA Reimbursements                        |
| <b>559- Other Economic Environment</b>             |                                     |                    |                    |                     |                       |                |   |
| 534006   | Other Contracted Services           | 408                | 0                  | 0                   | 0                     | 0              | Billboard License Renewal & Permit Fees                 |
|  | <b>Total Operating Expenditures</b> | <b>1,677,618</b>   | <b>1,495,694</b>   | <b>2,646,727</b>    | <b>2,831,672</b>      | <b>184,945</b> |   |

(continued on next page)

**Pooled Expenditures**

**General Fund**

| Fund 1001<br>Div. 4900                                      | Description                            | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|---|--|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Expenditures (continued)</b>                             |  |                    |                    |                     |                       |                |   |
| <b>519- Other General Governmental Services</b>             |  |                    |                    |                     |                       |                |   |
| 582005  | RSVP - Social Services                 | 25,000             | 0                  | 0                   | 0                     | 0              | Flagler Volunteer Services - Moved to Human Services    |
| <b>522- Fire Control</b>                                    |  |                    |                    |                     |                       |                |   |
| 581008  | Division of Forestry                   | 18,472             | 0                  | 0                   | 0                     | 0              | Fire Control Assessment - Moved to Land Management      |
| <b>562- Health Services</b>                                 |  |                    |                    |                     |                       |                |   |
| 581005  | Aid to Health Department               | 275,000            | 275,000            | 275,000             | 275,000               | 0              |   |
| 583012  | Flagler Humane Society                 | 224,505            | 236,884            | 276,000             | 284,280               | 8,280          | Estimated Contract Increase                             |
| <b>572- Parks and Recreation</b>                            |  |                    |                    |                     |                       |                |   |
| 581006  | Aid to Flagler Beach - Lifeguards      | 82,500             | 84,150             | 95,975              | 98,645                | 2,670          | Estimated CPI Increase                                  |
| <b>590- Proprietary - Other Non-Operating Disbursements</b> |  |                    |                    |                     |                       |                |   |
| 581001  | Aid to School Board - Driver Education | 0                  | 30,000             | 30,000              | 30,000                | 0              | Dori Slosberg   |
| <b>689- Other Circuit Court- Juvenile</b>                   |  |                    |                    |                     |                       |                |   |
| 581003  | Juvenile Justice - Detention           | 205,299            | 220,000            | 201,540             | 204,000               | 2,460          | Juvenile Detention Svcs - Increase Based on State FY    |
|   | <b>Total Grants and Aids</b>           | <b>830,776</b>     | <b>846,034</b>     | <b>878,515</b>      | <b>891,925</b>        | <b>13,410</b>  |   |
| <b>517- Debt Service Payments</b>                           |  |                    |                    |                     |                       |                |   |
| 571001  | Principal                              | 1,033,000          | 0                  | 0                   | 0                     | 0              |   |
| 572002  | Interest                               | 2,822              | 60,000             | 60,000              | 60,000                | 0              | Tax Anticipation Note                                   |
| 573000  | Other Debt Service Cost                | 5,714              | 25,000             | 25,000              | 25,000                | 0              | Tax Anticipation Note - Admin Fees                      |
|   | <b>Total Debt Service</b>              | <b>1,041,536</b>   | <b>85,000</b>      | <b>85,000</b>       | <b>85,000</b>         | <b>0</b>       |   |
| <b>Total Expenditures</b>                                   |  | <b>3,563,022</b>   | <b>2,426,728</b>   | <b>3,610,242</b>    | <b>3,808,597</b>      | <b>198,355</b> | <b>Overall Expenditure Increase/Decrease:<br/>5.49%</b> |

**Tax Increment Financing**

**General Fund**

| Fund 1001<br>Div. 4901                     | Description                  | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments  |
|--|------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Expenditures</b>                        |                              |                    |                    |                     |                       |                    |   |
| <b>581- Inter-Fund Group Transfers Out</b> |                              |                    |                    |                     |                       |                    |   |
| 581010                                     | City of Flagler Beach CRA    | 198,309            | 222,039            | 272,242             | 292,634               | 20,392             |   |
| 581011                                     | City of Palm Coast CRA       | 1,349,990          | 1,501,980          | 1,679,958           | 1,832,899             | 152,941            |   |
| 581014                                     | Town of Marineland CRA       | 37,944             | 42,937             | 49,300              | 50,372                | 1,072              |   |
| 581028                                     | City of Bunnell - CRA        | 0                  | 0                  | 0                   | 10,292                | 10,292             |   |
|  | <b>Total Grants and Aids</b> | <b>1,586,243</b>   | <b>1,766,956</b>   | <b>2,001,500</b>    | <b>2,186,197</b>      | <b>184,697</b>     |   |
| <b>Total CRA Expenditures</b>              |                              | <b>1,586,243</b>   | <b>1,766,956</b>   | <b>2,001,500</b>    | <b>2,186,197</b>      | <b>184,697</b>     | <b>Overall Expenditure Increase/Decrease:<br/>9.23%</b> |

**1. Flagler Beach CRA**

| Description   | Amount            |
|---|-------------------|
| Current Year (2023) Certified Taxable Value             | \$ 63,000,000     |
| Base Year (2001) Taxable Value                          | - \$ 24,154,210   |
|   | <u>38,845,790</u> |
| Tax Increment Value (difference divided by 1000)        | 38,846            |
|   | x <u>95%</u>      |
| CRA Taxable Value Subject to Increment Payment          | \$ 36,904         |
| Multiplied by est. FY 23-24 County Millage Rate (Mills) | <u>7.9297</u>     |
| Estimated FY 23-24 TIF Payment                          | <b>\$ 292,634</b> |

**3. Town of Marineland CRA**

| Description   | Amount           |
|---|------------------|
| Current Year (2023) Certified Taxable Value             | \$ 11,900,000    |
| Base Year (2002) Taxable Value                          | - \$ 5,213,466   |
|   | <u>6,686,534</u> |
| Tax Increment Value (difference divided by 1000)        | 6,687            |
|   | x <u>95%</u>     |
| CRA Taxable Value Subject to Increment Payment          | \$ 6,352         |
| Multiplied by est. FY 23-24 County Millage Rate (Mills) | <u>7.9297</u>    |
| Estimated FY 23-24 TIF Payment                          | <b>\$ 50,372</b> |

**2. City of Palm Coast CRA**

| Description   | Amount              |
|---|---------------------|
| Current Year (2023) Certified Taxable Value             | \$ 283,400,000      |
| Base Year (2003) Taxable Value                          | - \$ 40,091,077     |
|   | <u>243,308,923</u>  |
| Tax Increment Value (difference divided by 1000)        | 243,309             |
|   | x <u>95%</u>        |
| CRA Taxable Value Subject to Increment Payment          | \$ 231,143          |
| Multiplied by est. FY 23-24 County Millage Rate (Mills) | <u>7.9297</u>       |
| Estimated FY 23-24 TIF Payment                          | <b>\$ 1,832,899</b> |

**4. City of Bunnell CRA**

| Description   | Amount           |
|---|------------------|
| Current Year (2023) Certified Taxable Value             | \$ 69,800,000    |
| Base Year (2006) Taxable Value                          | - \$ 68,433,905  |
|   | <u>1,366,095</u> |
| Tax Increment Value (difference divided by 1000)        | 1,366            |
|   | x <u>95%</u>     |
| CRA Taxable Value Subject to Increment Payment          | \$ 1,298         |
| Multiplied by est. FY 23-24 County Millage Rate (Mills) | <u>7.9297</u>    |
| Estimated FY 23-24 TIF Payment                          | <b>\$ 10,292</b> |

| Fund 1001<br>Div. 4902                    | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -)                             | Comments                      |
|---|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|-------------------------------|
| <b>Expenditures</b>                       |                                     |                    |                    |                     |                       |   |                               |
| <b>513 - Financial and Administrative</b> |                                     |                    |                    |                     |                       |   |                               |
| 531000                                    | Professional Services               | 6,157              | 7,342              | 8,300               | 8,300                 | 0   | Outside Legal Counsel for VAB |
| 542000                                    | Postage Expense                     | 0                  | 0                  | 50                  | 50                    | 0   |                               |
| 549004                                    | Advertising                         | 0                  | 0                  | 2,000               | 2,000                 | 0   |                               |
|   | <b>Total Operating Expenditures</b> | <b>6,157</b>       | <b>7,342</b>       | <b>10,350</b>       | <b>10,350</b>         | <b>0</b>                                      |                               |
|   |                                     |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |                               |
|   | <b>Total Expenditures</b>           | <b>6,157</b>       | <b>7,342</b>       | <b>10,350</b>       | <b>10,350</b>         | <b>0</b>                                      | <b>0.00%</b>                  |

**Description:**

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

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

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

**Interfund Transfers**

**General Fund**

| Fund 1001<br>Div. 4903                     | Description                             | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-    | Comments                                       |
|--|---|--------------------|--------------------|---------------------|-----------------------|-------------------|--|
| <b>Expenditures</b>                        |   |                    |                    |                     |                       |                   |  |
| <b>581- Inter-Fund Group Transfers Out</b> |   |                    |                    |                     |                       |                   |  |
| 591008                                     | Fund 1105 (Legal Aid)                   | 29,324             | 27,074             | 24,424              | 26,549                | 2,125             | Subsidy for Legal Aid Fund                     |
| 591008                                     | Fund 1115 (IT Replacement)              | 0                  | 0                  | 0                   | 335,556               | 335,556           | New Fund                                       |
| 591008                                     | Fund 1128 (Grants)                      | 16,042             | 100,846            | 0                   | 49,500                | 49,500            | 5307 Grant Local Match                         |
| 591008                                     | Fund 1143 (SHIP)                        | 68,232             | 0                  | 0                   | 0                     | 0                 | SHIP Personnel                                 |
| 591008                                     | Fund 1182 (Public Safety Comm. Network) | 350,000            | 700,000            | 2,000,000           | 812,930               | (1,187,070)       | Transfer to Public Safety Comm. Network        |
| 591008                                     | Fund 1187 (Capital Preservation)        | 0                  | 748,500            | 605,500             | 949,000               | 343,500           | Capital Preservation Projects                  |
| 591008                                     | Fund 1197 (Drug Court)                  | 102,863            | 78,021             | 133,753             | 168,016               | 34,263            | Subsidy for Court Innovations                  |
| 591008                                     | Fund 1198 (Teen Court)                  | 0                  | 50,494             | 46,645              | 45,767                | (878)             | Subsidy for Teen Court Program                 |
| 591008                                     | Fund 1214                               | 0                  | 660,524            | 0                   | 0                     | 0                 |  |
| 591008                                     | Fund 1215 (New FCSO Ops)                | 10,000             | 323,792            | 1,405,908           | 1,827,421             | 421,513           | New Sheriffs Office Ops Center Debt Service    |
| 591008                                     | Fund 1316 (CIP)                         | 0                  | 4,100,000          | 400,000             | 10,590,000            | 10,190,000        | New Construction Projects                      |
| 591008                                     | Fund 1316 (CIP)                         | 0                  | 300,000            | 419,500             | 197,500               | (222,000)         | Technology Projects                            |
| 591008                                     | Fund 1404 (Beverly Beach)               | 1,700,000          | 0                  | 0                   | 0                     | 0                 | Formally Recognize Interfund Loan to Fund 1404 |
| 591008                                     | Fund 1402 (Landfill)                    | 0                  | 0                  | 0                   | 137,473               | 137,473           |  |
| 591008                                     | Fund 1501 (Health Insurance)            | 535,961            | 0                  | 0                   | 0                     | 0                 |  |
| 591008                                     | Fund 1502 (Risk Fund)                   | 0                  | 0                  | 0                   | 250,000               | 250,000           | New Fund                                       |
| <b>Total Interfund Transfers</b>           |   | <b>2,812,422</b>   | <b>7,089,251</b>   | <b>5,035,730</b>    | <b>15,389,712</b>     | <b>10,353,982</b> |  |
|  |   |                    |                    |                     |                       |                   | <b>Overall Expenditure Increase/Decrease:</b>  |
| <b>Total Expenditures</b>                  |   | <b>2,812,422</b>   | <b>7,089,251</b>   | <b>5,035,730</b>    | <b>15,389,712</b>     | <b>10,353,982</b> | <b>205.61%</b>                                 |

**Medical Examiner**

**General Fund**

| Fund 1001<br>Div. 4905        | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -) | Comments   |
|-------------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|--|
| <b>Expenditures</b>           |                                     |                    |                    |                     |                       |                   |  |
| <b>527- Medical Examiners</b> |                                     |                    |                    |                     |                       |                   |  |
| 531004                        | Medical Examiner Expense            | 396,165            | 457,754            | 470,000             | 535,000               | 65,000            | Est. 5% Increase from FY 23 Actual Contract Amount       |
| 534007                        | Medical Examiner Transport          | 28,069             | 53,550             | 40,000              | 60,000                | 20,000            | New Contract in FY 21                                    |
|                               | <b>Total Operating Expenditures</b> | <b>424,234</b>     | <b>511,304</b>     | <b>510,000</b>      | <b>595,000</b>        | <b>85,000</b>     |  |
| 581002                        | Medical Examiner Building           | 24,687             | 26,658             | 27,000              | 27,000                | 0                 |  |
|                               | <b>Total Grants &amp; Aids</b>      | <b>24,687</b>      | <b>26,658</b>      | <b>27,000</b>       | <b>27,000</b>         | <b>0</b>          |  |
| <b>Total Expenditures</b>     |                                     | <b>448,921</b>     | <b>537,961</b>     | <b>537,000</b>      | <b>622,000</b>        | <b>85,000</b>     | <b>Overall Expenditure Increase/Decrease:<br/>15.83%</b> |

**Description:**

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

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

**Service Objectives:**

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

**Reserves**

**General Fund**

| Fund 1001<br>Div. 5000 | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-     | Comments  |
|------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Reserves</b>        |                                     |                    |                    |                     |                       |                    |   |
| 598010                 | Reserve for Contingency             | 0                  | 0                  | 5,609,769           | 5,878,766             | 268,997            | 5% of Operating Revenues for Fund Balance                       |
| 598020                 | Reserve for Designated Future Use   | 0                  | 0                  | 18,025,916          | 16,315,678            | (1,710,238)        | 2/12 <sup>ths</sup> (Approx. \$10.7 Million in Interfund Loans) |
| 598030                 | Reserve for Personnel Services      | 0                  | 0                  | 200,000             | 200,000               | 0                  |   |
| 598066                 | Library Palm Coast Branch           | 0                  | 0                  | 200,712             | 200,712               | 0                  |   |
| 598040                 | Vessel Registration                 | 0                  | 0                  | 139,428             | 169,427               | 29,999             |   |
| 598050                 | Library Passport Reserve            | 0                  | 0                  | 191,823             | 349,089               | 157,266            |   |
| 598050                 | Solid Waste Debt Retirement         | 0                  | 0                  | 225,000             | 0                     | (225,000)          | Reserve Requirement Lifted                                      |
| 598050                 | River Club - 1st Amendment - Land   | 0                  | 0                  | 16,959              | 16,959                | 0                  | DRI Fees  |
| 598050                 | River Club - 2nd Amendment          | 0                  | 0                  | 595                 | 595                   | 0                  | DRI Fees  |
| 598050                 | Plantation Bay Amendment            | 0                  | 0                  | 9,661               | 9,661                 | 0                  | DRI Fees  |
| 598050                 | Matanzas Shore DRI Amendment        | 0                  | 0                  | 2,694               | 2,694                 | 0                  | DRI Fees  |
| 598050                 | Fire EMS Facility PC Plant          | 0                  | 0                  | 240,902             | 240,902               | 0                  |   |
| 598050                 | Reserve - Fire Service Flagler Polo | 0                  | 0                  | 12,320              | 12,320                | 0                  |   |
| 598050                 | Grand Haven DRI Amendment           | 0                  | 0                  | 677                 | 677                   | 0                  | DRI Fees  |
| 598050                 | Harbor View                         | 0                  | 0                  | 24,265              | 24,265                | 0                  |   |
| 598050                 | Bulow Plantation DRI                | 0                  | 0                  | 8,075               | 8,075                 | 0                  | DRI Fees  |
| 598050                 | Matanzas Shore                      | 0                  | 0                  | 5,709               | 5,709                 | 0                  |   |
| 598050                 | Reserve for Future Capital O/L      | 0                  | 0                  | 128,000             | 196,096               | 68,096             | Historic Courthouse HVAC/Roof Replacement                       |
| 598060                 | Reserve for Helicopter Replacement  | 0                  | 0                  | 1,500,000           | 0                     | (1,500,000)        | Helicopter Replacement Estimated for FY 23                      |
| <b>Total Reserves</b>  |                                     | <b>0</b>           | <b>0</b>           | <b>26,542,505</b>   | <b>23,631,625</b>     | <b>(2,910,880)</b> |   |
|                        |                                     |                    |                    |                     |                       |                    | <b>Overall Expenditure Increase/Decrease:</b>                   |
| <b>Total Reserves</b>  |                                     | <b>0</b>           | <b>0</b>           | <b>26,542,505</b>   | <b>23,631,625</b>     | <b>(2,910,880)</b> | <b>-10.97%</b>  |

**Capital Improvements**

**General Fund**

| Fund 1001<br>Dept. xxxxx | Description                           | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments   |
|--------------------------|---------------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|--|
| <b>Expenditures</b>      |                                       |                    |                    |                     |                       |                |  |
|                          | Facilities Heating & A/C Replacement  | 28,352             | 0                  | 0                   | 0                     | 0              |  |
|                          | Facilities Roof Replacement           | 17,307             | 0                  | 0                   | 0                     | 0              |  |
|                          | Land Management Facility Improvements | 15,912             | 0                  | 0                   | 0                     | 0              |  |
|                          | FCSO Evidence Storage                 | 0                  | 0                  | 0                   | 0                     | 0              |  |
|                          | FCSO Palm Coast District Office       | 248,721            | 0                  | 0                   | 0                     | 0              |  |
|                          | FCSO Training Building                | 0                  | 0                  | 0                   | 0                     | 0              |  |
|                          | Sheriff's Qualification Rage          | 1,425              | 0                  | 0                   | 0                     | 0              |  |
|                          | Land & Perm Easemts                   | 3,889              | 0                  | 0                   | 0                     | 0              |  |
|                          | Library Restroom Renovations          | 0                  | 0                  | 0                   | 0                     | 0              |  |
|                          | <b>Total Dept. 6000 Expenditures</b>  | <b>315,606</b>     | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>       |  |
|                          | Bay Drive Park                        | 0                  | 0                  | 0                   | 0                     | 0              |  |
|                          | Clegg Property Demolition             | 0                  | 0                  | 0                   | 0                     | 0              |  |
|                          | Wadsworth Improvements                | 34                 | 0                  | 0                   | 0                     | 0              |  |
|                          | <b>Total Dept. 6010 Expenditures</b>  | <b>34</b>          | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>       |  |
|                          | Inmate Facility Generator             | 9,850              | 0                  | 0                   | 0                     | 0              |  |
|                          | River to Sea FEMA Repairs             | 0                  | 0                  | 0                   | 0                     | 0              |  |
|                          | <b>Total Dept. 8xxx Expenditures</b>  | <b>9,850</b>       | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>       |  |
|                          | <b>Total Expenditures</b>             | <b>325,490</b>     | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>       | <b>Overall Expenditure Increase/Decrease<br/>0.00%</b> |

**Description:**

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



**Insurance**

**General Fund**

| Fund 1001<br>Div. 7000                          | Description                          | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -)                            | Comments  |
|---|--------------------------------------|--------------------|--------------------|---------------------|-----------------------|--|---|
| <b>Expenditures</b>                             |                                      |                    |                    |                     |                       |  |   |
| <b>519- Other General Governmental Services</b> |                                      |                    |                    |                     |                       |  |   |
| 545001  | General Liability Insurance          | 228,940            | 211,238            | 257,000             | 277,700               | 20,700                                       | PSSIP, Tank, PGIT General, Inland Marine & Voting |
| 545002  | Workers Comp Claims Exp              | 10,000             | 0                  | 38,500              | 35,000                | (3,500)                                      |   |
| 545003  | Vehicle Insurance                    | 0                  | 847                | 0                   | 0                     | 0  |   |
| 545004  | Property/Casualty Insurance          | 543,191            | 765,225            | 825,000             | 454,708               | (370,292)                                    | Portion of Budget Now in Facilities, GSB & FCSO   |
| 545005  | Public Officials Liability Insurance | 110,451            | 99,037             | 120,000             | 117,000               | (3,000)                                      |   |
| 545006  | Other Insurance & Bonds              | 92                 | 7,517              | 9,000               | 12,000                | 3,000  | ADP Vehicle Premium, Lease Vehicles               |
| 545007  | Public Safety AD&D                   | 12,096             | 13,330             | 15,500              | 18,000                | 2,500  | Crime Liability & Statutory Death Liability       |
|   | <b>Total Operating Expenditures</b>  | <b>904,770</b>     | <b>1,097,194</b>   | <b>1,265,000</b>    | <b>914,408</b>        | <b>(350,592)</b>                             |   |
|   |                                      |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease</b> |   |
|   | <b>Total Expenditures</b>            | <b>904,770</b>     | <b>1,097,194</b>   | <b>1,265,000</b>    | <b>914,408</b>        | <b>(350,592)</b>                             | <b>-27.71%</b>                                    |

| Fund 1001<br>Div. 9205              | Description                          | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-)                            | Comments  |
|-------------------------------------|--------------------------------------|--------------------|--------------------|---------------------|-----------------------|---|---|
| <b>Expenditures</b>                 |                                      |                    |                    |                     |                       |   |   |
| <b>521- Law Enforcement</b>         |                                      |                    |                    |                     |                       |   |   |
| 534006                              | Other Contracted Services            | 0                  | 0                  | 311,187             | 89,724                | (221,463)                                     | Custodial, Water Treatment & Stove Inspections    |
| 543000                              | Utilities Expense                    | 0                  | 0                  | 398,860             | 369,396               | (29,464)                                      | Electric & Water/Sewer                            |
| 545004                              | Public Officials Liability Insurance | 0                  | 0                  | 0                   | 469,441               | 469,441                                       | Previously in Insurance                           |
| 546001                              | Bldging/Equpt Repairs                | 0                  | 0                  | 34,600              | 75,000                | 40,400  | General Repairs & Maintenance                     |
| 546003                              | Vehicle Repair                       | 0                  | 0                  | 656,000             | 656,000               | 0   | Repairs to Vehicles & Insurance Deductibles       |
| 546004                              | Maintenance Agreements               | 0                  | 0                  | 610,893             | 9,869                 | (601,024)                                     | Elevator, Kitchen Appliance, Generator, & UPS Mnt |
| 546008                              | IT Maintenance Agreements            | 0                  | 0                  | 0                   | 195,996               | 195,996                                       | CAD Software                                      |
| 549000                              | Other Current Chrgs                  | 0                  | 0                  | 250                 | 0                     | (250)   | DEP Fuel Tank Inspections                         |
| 552002                              | Other Operating                      | 0                  | 0                  | 0                   | 0                     | 0   |   |
| 554000                              | Books, Publ, Subscrpt, & Memshp      | 0                  | 0                  | 0                   | 0                     | 0   |   |
| <b>Total Operating Expenditures</b> |                                      | <b>0</b>           | <b>0</b>           | <b>2,011,790</b>    | <b>1,865,426</b>      | <b>(146,364)</b>                              |   |
|                                     |                                      |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |   |
| <b>Total Expenditures</b>           |                                      | <b>0</b>           | <b>0</b>           | <b>2,011,790</b>    | <b>1,865,426</b>      | <b>(146,364)</b>                              | <b>-7.28%</b>                                     |

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

**Law Enforcement Education Funds**

**General Fund**

| Fund 1001                   |                                      | Actual   | Actual   | Adopted       | Tentative     | Changes                                       |              |
|-----------------------------|--------------------------------------|----------|----------|---------------|---------------|---|--------------|
| Div. 9210                   | Description                          | FY 20-21 | FY 21-22 | FY 22-23      | FY 23-24      | +/( -)  | Comments     |
| <b>Expenditures</b>         |                                      |          |          |               |               |   |              |
| <b>521- Law Enforcement</b> |                                      |          |          |               |               |   |              |
| 549006                      | Law Enf Education Fund Reimbursement | 0        | 0        | 56,537        | 58,364        | 1,827   |              |
|                             | <b>Total Operating Expenditures</b>  | <b>0</b> | <b>0</b> | <b>56,537</b> | <b>58,364</b> | <b>1,827</b>                                  |              |
|                             |                                      |          |          |               |               | <b>Overall Expenditure Increase/Decrease:</b> |              |
|                             | <b>Total Expenditures</b>            | <b>0</b> | <b>0</b> | <b>56,537</b> | <b>58,364</b> | <b>1,827</b>                                  | <b>3.23%</b> |

**Description:**

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



## **SECTION 4**

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# **SPECIAL REVENUE FUNDS**

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

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

| Fund 1102                              |                               | Actual           | Actual           | Adopted          | Tentative        | Changes        |   |
|--|-------------------------------|------------------|------------------|------------------|------------------|----------------|---|
| Div. 0820                              | Description                   | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | + / (-)        | Comments  |
| <b>Revenues</b>                        |                               |                  |                  |                  |                  |                |   |
| 312300                                 | Ninth Cent Fuel Tax           | 473,640          | 488,803          | 495,446          | 508,198          | 12,752         |   |
| 312100                                 | Local Option Fuel Tax         | 518,448          | 540,617          | 543,190          | 559,230          | 16,040         |   |
| 335492                                 | Constitutional Gas Tax        | 1,152,330        | 1,315,950        | 1,321,119        | 1,341,594        | 20,475         |   |
| 335495                                 | Special Fuel/County Tax       | 552,673          | 574,175          | 582,568          | 591,278          | 8,710          |   |
| 33XXXX                                 | Grant-Public Safety           | 0                | 152              | 0                | 0                | 0              |   |
| 335491                                 | Quarterly Fuel Tax Refund     | 69,487           | 73,304           | 70,000           | 70,000           | 0              |   |
| 335494                                 | Motor Fuel Use Tax            | 1,764            | 3,115            | 1,800            | 1,800            | 0              |   |
| 34190X                                 | Staff Time                    | 556,823          | 53,362           | 177,000          | 865,000          | 688,000        | Increased Staff Time from DNSD                    |
| 361100                                 | Interest                      | 4,846            | 11,132           | 3,000            | 3,500            | 500            |   |
| 364000                                 | Disposition of Fixed Assets   | 0                | 115,000          | 0                | 0                | 0              |   |
| 364001                                 | Surplus Sale                  | 0                | 335,153          | 1,000            | 1,000            | 0              |   |
| 369911                                 | Miscellaneous                 | 2,396            | 9,500            | 1,000            | 0                | (1,000)        |   |
| 393002                                 | Insurance Recovery            | 0                | 15,364           | 0                | 0                | 0              |   |
| 399000                                 | Cash Carry Forward            | 0                | 0                | 3,046,414        | 2,817,160        | (229,254)      |   |
| <b>Total Fund Revenues</b>             |                               | <b>3,332,407</b> | <b>3,535,627</b> | <b>6,242,537</b> | <b>6,758,760</b> | <b>516,223</b> | <b>8.27%</b>                                      |
| <b>Expenditures</b>                    |                               |                  |                  |                  |                  |                |   |
| <b>541- Road and Street Facilities</b> |                               |                  |                  |                  |                  |                |   |
| 512000                                 | Regular Salaries              | 1,074,037        | 1,049,753        | 1,303,039        | 1,347,320        | 44,281         | 29.0 FTE with 5.3% COLA                           |
| 514000                                 | Overtime                      | 1,815            | 1,690            | 4,500            | 4,500            | 0              |   |
| 52XXXX                                 | Employee Benefits             | 546,446          | 514,997          | 739,530          | 819,427          | 79,897         |   |
| <b>Total Personnel Services</b>        |                               | <b>1,622,298</b> | <b>1,566,440</b> | <b>2,047,069</b> | <b>2,171,247</b> | <b>124,178</b> |   |
| 531000                                 | Professional Services         | 25,467           | 989              | 1,650            | 1,650            | 0              |   |
| 534006                                 | Other Contracted Services     | 166,237          | 48,245           | 434,938          | 436,692          | 1,754          | Paving Services & Railroad Crossing Maintenance   |
| 540000                                 | Travel                        | 0                | 0                | 1,250            | 1,250            | 0              |   |
| 541001                                 | Devices and Accessories       | 41               | 0                | 5,900            | 1,550            | (4,350)        |   |
| 541002                                 | Communications Recurring      | 13,550           | 14,298           | 17,484           | 58,489           | 41,005         | Radio User Fees                                   |
| 541003                                 | Communications Install/Repair | 0                | 0                | 3,200            | 3,200            | 0              |   |
| 542000                                 | Postage Expense               | 4                | 4                | 150              | 150              | 0              |   |
| 543000                                 | Utilities Expense             | 239              | 259              | 960              | 300              | (660)          |   |
| 544000                                 | Rentals & Leases              | 21,873           | 22,396           | 68,292           | 176,258          | 107,966        | Equipment, Uniforms, Radio Rental Fees            |
| 545003                                 | Vehicle Insurance             | 25,580           | 29,463           | 33,112           | 35,344           | 2,232          |   |
| 545004                                 | Property Insurance            | 2,729            | 206              | 221              | 223              | 2              |   |
| 546001                                 | Building/Equip Repairs        | 137,270          | 130,405          | 214,000          | 214,000          | 0              |   |
| 546003                                 | Vehicle Repair                | 92,158           | 92,921           | 169,320          | 177,000          | 7,680          |   |
| 546004                                 | Maintenance Agreements        | 8,233            | 8,304            | 30,991           | 31,070           | 79             | Year 2 of Preventative Maintenance on Motorgrader |
| 546006                                 | Small Tools & Equipment       | 12,600           | 9,678            | 12,700           | 9,200            | (3,500)        |   |
| 547000                                 | Printing & Binding            | 0                | 0                | 500              | 500              | 0              |   |
| 549000                                 | Other Current Chrgs/Oblig     | 36               | 7,410            | 1,400            | 1,400            | 0              |   |
| 549003                                 | Landfill Tipping Fees         | 6,749            | 4,529            | 34,500           | 20,000           | (14,500)       | Based on Actuals                                  |

(continued on next page)

County Transportation Trust Fund - Road & Bridge

Special Revenue Fund

| Fund 1102                       |                                     | Actual           | Actual           | Adopted          | Tentative        | Changes          |   |
|---------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---|
| Div. 0820                       | Description                         | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | + / (-)          | Comments  |
| <b>Expenditures (continued)</b> |                                     |                  |                  |                  |                  |                  |   |
| 549005                          | Bank Analysis Fees                  | 857              | 848              | 1,000            | 1,000            | 0                |   |
| 551000                          | Office Supplies                     | 713              | 696              | 1,700            | 1,700            | 0                |   |
| 551001                          | Office Equipment                    | 23               | 946              | 1,000            | 1,000            | 0                |   |
| 552001                          | Gas, Oil & Lubricants               | 143,115          | 226,109          | 321,813          | 234,701          | (87,112)         | Based on Current Fuel Costs & Usage                 |
| 552002                          | Other Operating Expenses            | 3,661            | 4,404            | 13,075           | 13,075           | 0                |   |
| 552005                          | Clothing & Wearing Apparel          | 244              | 0                | 2,300            | 2,300            | 0                |   |
| 552006                          | Data Processing Software            | 1,600            | 1,600            | 7,962            | 4,612            | (3,350)          | Based on Actuals                                    |
| 553000                          | Road Materials & Supplies           | 147,180          | 220,664          | 391,444          | 131,834          | (259,610)        | Based on Planned Usage                              |
| 554001                          | Publications/Memberships            | 0                | 0                | 750              | 782              | 32               | Added Smarsh Text Archiving                         |
| 555001                          | Training/Educational Cost           | 2,386            | 682              | 9,500            | 29,500           | 20,000           | CDL Training Cost Increase                          |
|                                 | <b>Total Operating Expenditures</b> | <b>812,545</b>   | <b>825,057</b>   | <b>1,781,112</b> | <b>1,588,780</b> | <b>(192,332)</b> |   |
| 564000                          | Equipment                           | 123,401          | 753,178          | 320,080          | 240,000          | (80,080)         | See Rolling Stock Below                             |
|                                 | <b>Total Capital Expenditures</b>   | <b>123,401</b>   | <b>753,178</b>   | <b>320,080</b>   | <b>240,000</b>   | <b>(80,080)</b>  |   |
| 571002                          | Principal on Loan                   | 42,389           | 0                | 53,883           | 89,267           | 35,384           | Motorgrader & Tractor with Boom Mower 3yr Lease     |
| 572002                          | Interest on Loan                    | 1,158            | 0                | 0                | 11,265           | 11,265           |   |
|                                 | <b>Total Debt Service</b>           | <b>43,547</b>    | <b>0</b>         | <b>53,883</b>    | <b>100,532</b>   | <b>46,649</b>    |   |
| 591008                          | Interfund Transfer                  | 83,587           | 0                | 0                | 0                | 0                |   |
|                                 | <b>Total Interfund Transfers</b>    | <b>83,587</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |   |
| 598020                          | Designated For Future Use           | 0                | 0                | 2,015,393        | 2,633,201        | 617,808          |   |
| 598030                          | Personnel Service Reserves          | 0                | 0                | 25,000           | 25,000           | 0                |   |
|                                 | <b>Total Reserves</b>               | <b>0</b>         | <b>0</b>         | <b>2,040,393</b> | <b>2,658,201</b> | <b>617,808</b>   |   |
|                                 | <b>Total Fund Expenditures</b>      | <b>2,685,378</b> | <b>3,144,675</b> | <b>6,242,537</b> | <b>6,758,760</b> | <b>516,223</b>   | <b>Overall Expenditure Increase/Decrease: 8.27%</b> |

Replacement Vehicles and Equipment on Rolling Stock

| Proposed Replacement | Cost           | Existing Equipment |
|----------------------|----------------|--------------------|
| Scag Mower           | 9,000          | #8708              |
| Scag Mower           | 9,000          | #9719              |
| 12 CY Dump Truck     | 130,000        | #9485              |
| Tractor              | 92,000         | #396               |
| <b>Total</b>         | <b>240,000</b> |                    |

Description:

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

**Constitutional Gas Tax Fund**

**Special Revenue Fund**

| <b>Fund 1112</b>                       |  | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |  |
|--|--|------------------|------------------|-----------------|------------------|----------------|--|
| <b>Div. 0820</b>                       | <b>Description</b>                           | <b>FY 20-21</b>  | <b>FY 21-22</b>  | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                      |
| <b>Revenues</b>                        |  |                  |                  |                 |                  |                |  |
| 331490                                 | Fed Grt - Transp - Other                     | 638,744          | 7,254,398        | 0               | 0                | 0              |  |
| 334490                                 | State Grt - Transp - Other                   | 741,355          | 768,211          | 0               | 0                | 0              |  |
| 361100                                 | Interest                                     | 8,005            | 8,009            | 3,000           | 5,000            | 2,000          |  |
| 366000                                 | Contributions in Aid                         | 0                | 0                | 102,565         | 102,565          | 0              |  |
| 399000                                 | Cash Carry Forward                           | 0                | 0                | 104,250         | 151,259          | 47,009         |  |
|  | <b>Total Revenues</b>                        | <b>1,388,104</b> | <b>8,030,618</b> | <b>209,815</b>  | <b>258,824</b>   | <b>49,009</b>  | <b>Overall Revenue Increase/Decrease: 23.36%</b>     |
| <b>Expenditures</b>                    |  |                  |                  |                 |                  |                |  |
| <b>541- Road and Street Facilities</b> |  |                  |                  |                 |                  |                |  |
| 531000                                 | Professional Services                        | 1,099            | 855              | 3,000           | 2,500            | (500)          |  |
| 553000                                 | Road Materials and Supplies                  | 43,232           | 0                | 0               | 0                | 0              |  |
| 549005                                 | Bank Analysis Fees                           | 341              | 248              | 0               | 500              | 500            |  |
|  | <b>Total Operating Expenditures</b>          | <b>44,672</b>    | <b>1,103</b>     | <b>3,000</b>    | <b>3,000</b>     | <b>0</b>       |  |
| 563000                                 | Infrastructure                               | 164,778          | 27,189           | 0               | 0                | 0              |  |
|  | <b>Total Capital Expenditures</b>            | <b>164,778</b>   | <b>27,189</b>    | <b>0</b>        | <b>0</b>         | <b>0</b>       |  |
| 598010                                 | Reserve For Contingency                      | 0                | 0                | 160,371         | 209,380          | 49,009         |  |
| 598010                                 | Reserve For Contingency (Restricted)         | 0                | 0                | 46,444          | 46,444           | 0              | Bike Paths, Signals, Paving Projects                 |
|  | <b>Total Reserves</b>                        | <b>0</b>         | <b>0</b>         | <b>206,815</b>  | <b>255,824</b>   | <b>49,009</b>  |  |
| <b>541- Road and Street Facilities</b> |  |                  |                  |                 |                  |                |  |
| 563000                                 | Infrastructure                               | 281,722          | 1,337,648        | 0               | 0                | 0              |  |
|  | <b>Total Capital Improvements (Div 6001)</b> | <b>281,722</b>   | <b>1,337,648</b> | <b>0</b>        | <b>0</b>         | <b>0</b>       |  |
| <b>541- Road and Street Facilities</b> |  |                  |                  |                 |                  |                |  |
| 563000                                 | Infrastructure                               | 1,380,100        | 8,022,608        | 0               | 0                | 0              |  |
|  | <b>Total Capital Improvements (Div 8001)</b> | <b>1,380,100</b> | <b>8,022,608</b> | <b>0</b>        | <b>0</b>         | <b>0</b>       |  |
|  | <b>Total Fund Expenditures</b>               | <b>1,871,272</b> | <b>9,388,547</b> | <b>209,815</b>  | <b>258,824</b>   | <b>49,009</b>  | <b>Overall Expenditure Increase/Decrease: 23.36%</b> |

| Fund 1105<br>Div. 9102                     | Description                             | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|--|---|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues</b>                            |   |                    |                    |                     |                       |                |   |
| 359001                                     | Legal Aid Fees                          | 19,315             | 17,781             | 20,625              | 18,500                | (2,125)        |   |
| 361100                                     | Interest                                | 24                 | 19                 | 25                  | 25                    | 0              |   |
| 381000                                     | Interfund Transfer from General Fund    | 29,324             | 27,074             | 24,424              | 26,549                | 2,125          |   |
| <b>Total Fund Revenues</b>                 |   | <b>48,663</b>      | <b>44,874</b>      | <b>45,074</b>       | <b>45,074</b>         | <b>0</b>       | <b>Overall Revenue Increase/Decrease:<br/>0.00%</b>     |
| <b>Expenditures</b>                        |   |                    |                    |                     |                       |                |   |
| <b>564- Public Assistance Services</b>     |   |                    |                    |                     |                       |                |   |
| 549005                                     | Bank Fees                               | 17                 | 19                 | 20                  | 20                    | 0              |   |
| 582007                                     | Aid to Legal Services                   | 45,054             | 33,791             | 45,054              | 45,054                | 0              | Funding for Community Legal Svcs of Mid-Florida         |
| <b>Total Operating Expenditures</b>        |   | <b>45,071</b>      | <b>33,809</b>      | <b>45,074</b>       | <b>45,074</b>         | <b>0</b>       |   |
| <b>581- Inter-Fund Group Transfers Out</b> |   |                    |                    |                     |                       |                |   |
| 591008                                     | Transfer to Court Innovations Fund 1197 | 3,591              | 1,424              | 0                   | 0                     | 0              |   |
| <b>Total Interfund Transfers</b>           |   | <b>3,591</b>       | <b>1,424</b>       | <b>0</b>            | <b>0</b>              | <b>0</b>       |   |
| <b>Total Fund Expenditures</b>             |   | <b>48,662</b>      | <b>35,233</b>      | <b>45,074</b>       | <b>45,074</b>         | <b>0</b>       | <b>Overall Expenditure Increase/Decrease:<br/>0.00%</b> |

**Description:**

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

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



**Law Enforcement Trust**

**Special Revenue Fund**

| Fund 1106<br>Div. 9210              | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments   |
|-------------------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|--|
| <b>Revenues</b>                     |                                     |                    |                    |                     |                       |                |  |
| 351201                              | Sale of Confiscated Equipment       | 60,207             | 87,123             | 31,000              | 60,000                | 29,000         |  |
| 361100                              | Interest                            | 42                 | 261                | 150                 | 200                   | 50             |  |
| 399000                              | Cash Carry Forward                  | 0                  | 0                  | 50,766              | 36,367                | (14,399)       |  |
| <b>Total Fund Revenues</b>          |                                     | <b>60,249</b>      | <b>87,384</b>      | <b>81,916</b>       | <b>96,567</b>         | <b>14,651</b>  | <b>Overall Revenue Increase/Decrease:<br/>17.89%</b>     |
| <b>Expenditures</b>                 |                                     |                    |                    |                     |                       |                |  |
| <b>521- Law Enforcement</b>         |                                     |                    |                    |                     |                       |                |  |
| 549000                              | Other Current Charges & Obligations | 20,956             | 47,781             | 81,466              | 96,107                | 14,641         |  |
| 549005                              | Bank Analysis Fees                  | 563                | 671                | 450                 | 460                   | 10             |  |
| <b>Total Operating Expenditures</b> |                                     | <b>21,519</b>      | <b>48,453</b>      | <b>81,916</b>       | <b>96,567</b>         | <b>14,651</b>  |  |
| <b>Total Fund Expenditures</b>      |                                     | <b>21,519</b>      | <b>48,453</b>      | <b>81,916</b>       | <b>96,567</b>         | <b>14,651</b>  | <b>Overall Expenditure Increase/Decrease:<br/>17.89%</b> |

**Description:**

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

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

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

| Fund 1107<br>Div. 9103              | Description                             | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments   |
|-------------------------------------|---|--------------------|--------------------|---------------------|-----------------------|----------------|--|
| <b>Revenues</b>                     |   |                    |                    |                     |                       |                |  |
| 359002                              | Law Library \$16.25                     | 19,367             | 17,812             | 19,500              | 18,000                | (1,500)        |  |
| 361100                              | Interest                                | 16                 | 12                 | 20                  | 20                    | 0              |  |
| 369301                              | Refund - Prior Year Expense             | 0                  | 0                  | 0                   | 0                     | 0              |  |
| <b>Total Fund Revenues</b>          |   | <b>19,383</b>      | <b>17,824</b>      | <b>19,520</b>       | <b>18,020</b>         | <b>(1,500)</b> | <b>Overall Revenue Increase/Decrease: -7.68%</b>     |
| <b>Expenditures</b>                 |   |                    |                    |                     |                       |                |  |
| <b>714 - Public Law Library</b>     |   |                    |                    |                     |                       |                |  |
| 512000                              | Regular Salaries                        | 2,303              | 1,261              | 0                   | 0                     | 0              | Split Funded Employee Moved Back to GF               |
| 514000                              | Overtime                                | 8                  | 4                  | 0                   | 0                     | 0              |  |
| 52XXXX                              | Employee Benefits                       | 887                | 537                | 0                   | 0                     | 0              |  |
| <b>Total Personnel Services</b>     |   | <b>3,198</b>       | <b>1,802</b>       | <b>0</b>            | <b>0</b>              | <b>0</b>       |  |
| 549005                              | Bank Analysis Fees                      | 50                 | 64                 | 50                  | 50                    | 0              |  |
| <b>Total Operating Expenditures</b> |   | <b>50</b>          | <b>64</b>          | <b>50</b>           | <b>50</b>             | <b>0</b>       |  |
| 566000                              | Library Materials                       | 11,492             | 14,382             | 19,470              | 13,372                | (6,098)        | Legal Forms Online                                   |
| <b>Total Capital Outlay</b>         |   | <b>11,492</b>      | <b>14,382</b>      | <b>19,470</b>       | <b>13,372</b>         | <b>(6,098)</b> |  |
| <b>581 - Interfund Transfer Out</b> |   |                    |                    |                     |                       |                |  |
| 591008                              | Transfer to Court Innovations Fund 1197 | 4,709              | 161                | 0                   | 4,598                 | 4,598          |  |
| <b>Total Interfund Transfers</b>    |   | <b>4,709</b>       | <b>161</b>         | <b>0</b>            | <b>4,598</b>          | <b>4,598</b>   |  |
| <b>Total Fund Expenditures</b>      |   | <b>19,449</b>      | <b>16,408</b>      | <b>19,520</b>       | <b>18,020</b>         | <b>(1,500)</b> | <b>Overall Expenditure Increase/Decrease: -7.68%</b> |

**Description:**

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

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

**Courthouse Facilities**

**Special Revenue Fund**

| Fund 1108<br>Div. 1417              | Description                | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments  |
|-------------------------------------|----------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                     |                            |                    |                    |                     |                       |                  |   |
| 359003                              | Court Facilities           | 173,447            | 171,926            | 171,600             | 172,000               | 400              |   |
| 361100                              | Interest                   | 86                 | 661                | 75                  | 500                   | 425              |   |
| 399000                              | Cash Carry Forward         | 0                  | 0                  | 0                   | 192,465               | 192,465          |   |
| <b>Total Fund Revenues</b>          |                            | <b>173,533</b>     | <b>172,587</b>     | <b>171,675</b>      | <b>364,965</b>        | <b>193,290</b>   | <b>Overall Revenue Increase/Decrease:<br/>112.59%</b>     |
| <b>Expenditures</b>                 |                            |                    |                    |                     |                       |                  |   |
| <b>712- Courthouse Facilities</b>   |                            |                    |                    |                     |                       |                  |   |
| 531000                              | Professional Services      | 0                  | 13                 | 200                 | 200                   | 0                |   |
| 534006                              | Other Contracted Services  | 35,130             | 21,768             | 0                   | 45,020                | 45,020           | HVAC, Water Treatment, Pest Control                       |
| 544000                              | Rentals & Leases           | 0                  | 898                | 0                   | 1,000                 | 1,000            |   |
| 546001                              | Building/Equipment Repairs | 33,666             | 24,899             | 43,560              | 70,500                | 26,940           | VAV Heater, Fire Panel Repair, & Other Repairs            |
| 546004                              | Maintenance Agreements     | 61,817             | 54,389             | 68,640              | 68,687                | 47               | Elevator & HVAC Maintenance                               |
| 546006                              | Small Tools & Equip        | 402                | 1,165              | 0                   | 1,400                 | 1,400            |   |
| 549000                              | Other Current Chrgs/Oblig  | 993                | 1,169              | 0                   | 900                   | 900              | Elevator Renewal  |
| 549005                              | Bank Analysis Fees         | 457                | 320                | 0                   | 500                   | 500              |   |
| 551000                              | Office Supplies            | 0                  | 19                 | 0                   | 0                     | 0                |   |
| 552002                              | Other Operating Expenses   | 1,824              | 1,787              | 0                   | 2,400                 | 2,400            | HVAC Filters  |
| <b>Total Operating Expenditures</b> |                            | <b>134,289</b>     | <b>106,427</b>     | <b>112,400</b>      | <b>190,607</b>        | <b>78,207</b>    |   |
| 572002                              | Interest on Advances       | 347                | 117                | 0                   | 0                     | 0                |   |
| <b>Total Debt Service</b>           |                            | <b>347</b>         | <b>117</b>         | <b>0</b>            | <b>0</b>              | <b>0</b>         |   |
| 598010                              | Reserve for Contingency    | 0                  | 0                  | 59,275              | 174,358               | 115,083          |   |
| <b>Total Reserves</b>               |                            | <b>694</b>         | <b>234</b>         | <b>59,275</b>       | <b>174,358</b>        | <b>115,083</b>   |   |
| <b>Total Fund Expenditures</b>      |                            | <b>134,983</b>     | <b>106,661</b>     | <b>171,675</b>      | <b>364,965</b>        | <b>193,290</b>   | <b>Overall Expenditure Increase/Decrease:<br/>112.59%</b> |

**Description:**

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

During fiscal year 2008-09, Chapter 2009-204 was signed into Florida law raising the allowable surcharge on noncriminal traffic infractions and on certain listed criminal violations from \$15 to \$30. On July 20, 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**

| <b>Fund 1192<br/>Div. 5000</b> | <b>Description</b>        | <b>Actual<br/>FY 20-21</b> | <b>Actual<br/>FY 21-22</b> | <b>Adopted<br/>FY 22-23</b> | <b>Tentative<br/>FY 23-24</b> | <b>Changes<br/>+/(-)</b> | <b>Comments</b>  |
|--------------------------------|---------------------------|----------------------------|----------------------------|-----------------------------|-------------------------------|--------------------------|--|
| <b>Revenues</b>                |                           |                            |                            |                             |                               |                          |  |
| 351103                         | Judgments & Fines         | 11,243                     | 12,132                     | 10,500                      | 10,500                        | 0                        |  |
| 361100                         | Interest                  | 58                         | 95                         | 100                         | 100                           | 0                        |  |
| 399000                         | Cash Carry Forward        | 0                          | 0                          | 40,135                      | 52,387                        | 12,252                   |  |
| <b>Total Fund Revenues</b>     |                           | <b>11,301</b>              | <b>12,227</b>              | <b>50,735</b>               | <b>62,987</b>                 | <b>12,252</b>            | <b>Overall Revenue Increase/Decrease:<br/>24.15%</b>     |
| <b>Expenditures</b>            |                           |                            |                            |                             |                               |                          |  |
| 598020                         | Designated for Future Use | 0                          | 0                          | 50,735                      | 62,987                        | 12,252                   | Offset D/V Incarceration Costs, FCSO D/V Training        |
| <b>Total Reserves</b>          |                           | <b>0</b>                   | <b>0</b>                   | <b>50,735</b>               | <b>62,987</b>                 | <b>12,252</b>            |  |
| <b>Total Fund Expenditures</b> |                           | <b>0</b>                   | <b>0</b>                   | <b>50,735</b>               | <b>62,987</b>                 | <b>12,252</b>            | <b>Overall Expenditure Increase/Decrease:<br/>24.15%</b> |

**Description:**

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

**Alcohol & Drug Abuse Trust**

**Special Revenue Fund**

| <b>Fund 1193</b>               |                            | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |  |
|--------------------------------|----------------------------|-----------------|-----------------|-----------------|------------------|----------------|--|
| <b>Div. 1600</b>               | <b>Description</b>         | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                      |
| <b>Revenues</b>                |                            |                 |                 |                 |                  |                |  |
| 351104                         | Alcohol & Other Drug Abuse | 7,819           | 6,599           | 6,000           | 6,000            | 0              |  |
| 361100                         | Interest                   | 36              | 59              | 50              | 50               | 0              |  |
| 399000                         | Cash Carry Forward         | 0               | 0               | 25,332          | 32,205           | 6,873          |  |
| <b>Total Fund Revenues</b>     |                            | <b>7,855</b>    | <b>6,658</b>    | <b>31,382</b>   | <b>38,255</b>    | <b>6,873</b>   | <b>Overall Revenue Increase/Decrease: 21.90%</b>     |
| <b>Expenditures</b>            |                            |                 |                 |                 |                  |                |  |
| 598010                         | Reserve                    | 0               | 0               | 31,382          | 38,255           | 6,873          |  |
| <b>Total Reserves</b>          |                            | <b>0</b>        | <b>0</b>        | <b>31,382</b>   | <b>38,255</b>    | <b>6,873</b>   |  |
| <b>Total Fund Expenditures</b> |                            | <b>0</b>        | <b>0</b>        | <b>31,382</b>   | <b>38,255</b>    | <b>6,873</b>   | <b>Overall Expenditure Increase/Decrease: 21.90%</b> |

**Description:**

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

**Court Technology - Court Services**

**Special Revenue Fund**

| <b>Fund 1194</b>                    |                                      | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|-------------------------------------|--------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 9000</b>                    | <b>Description</b>                   | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+/-</b>     | <b>Comments</b>                                       |
| <b>Revenues</b>                     |                                      |                 |                 |                 |                  |                |   |
| 359004                              | Court Innovations Recording Fees \$2 | 475,582         | 414,286         | 475,000         | 400,000          | (75,000)       |   |
| 361100                              | Interest                             | 1,432           | 2,194           | 1,200           | 1,200            | 0              |   |
| 399000                              | Cash Carry Forward                   | 0               | 0               | 412,431         | 822,396          | 409,965        |   |
| <b>Total Fund Revenues</b>          |                                      | <b>477,014</b>  | <b>416,480</b>  | <b>888,631</b>  | <b>1,223,596</b> | <b>334,965</b> | <b>Overall Revenue Increase/Decrease: 37.69%</b>      |
| <b>Expenditures</b>                 |                                      |                 |                 |                 |                  |                |   |
| <b>601- Court Administration</b>    |                                      |                 |                 |                 |                  |                |   |
| 531000                              | Professional Services                | 179             | 184             | 400             | 400              | 0              |   |
| 534006                              | Other Contracted Services            | 6,988           | 13,295          | 6,500           | 6,000            | (500)          | Courtroom Audio Maintenance and Repair                |
| 541002                              | Communications Recurring             | 19,031          | 38,005          | 32,000          | 42,840           | 10,840         | Network Circuit between Flagler & Volusia             |
| 546004                              | Maintenance Agreements               | 12,029          | 3,704           | 25,000          | 27,500           | 2,500          | Benchmark Viewer, Office 365 Licenses                 |
| 546006                              | Small Tools & Equipt                 | 450             | 94              | 0               | 0                | 0              |   |
| 549005                              | Bank Analysis Fees                   | 532             | 680             | 750             | 750              | 0              |   |
| 551000                              | Office Equipment                     | 5,524           | 26,533          | 15,000          | 20,000           | 5,000          | Laptops, Docks, Printers, Monitors, UPS Units         |
| 552002                              | Other Operating Expenses             | 210             | 652             | 250             | 250              | 0              |   |
| 552006                              | Data Processing Software             | 4,119           | 2,076           | 7,500           | 7,500            | 0              | Software Upgrades                                     |
| <b>Total Operating Expenditures</b> |                                      | <b>49,062</b>   | <b>85,222</b>   | <b>87,400</b>   | <b>105,240</b>   | <b>17,840</b>  |   |
| 564000                              | Equipment                            | 9,999           | 0               | 20,000          | 120,000          | 100,000        | Courtroom A/V Upgrades                                |
| <b>Total Capital Expenditures</b>   |                                      | <b>9,999</b>    | <b>0</b>        | <b>20,000</b>   | <b>120,000</b>   | <b>100,000</b> |   |
| <b>Total Expenditures</b>           |                                      | <b>59,061</b>   | <b>85,222</b>   | <b>107,400</b>  | <b>225,240</b>   | <b>117,840</b> | <b>Overall Expenditure Increase/Decrease: 109.72%</b> |

**Court Technology - State Attorney**

**Special Revenue Fund**

| Fund 1194<br>Div. 9100                    | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments  |
|---|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Expenditures</b>                       |                                     |                    |                    |                     |                       |                    |   |
| <b>602- State Attorney Administration</b> |                                     |                    |                    |                     |                       |                    |   |
| 534006                                    | Other Contracted Services           | 4,271              | 0                  | 0                   | 0                     | 0                  |   |
| 541002                                    | Communications Recurring            | 9,800              | 9,600              | 10,500              | 32,375                | 21,875             |   |
| 546004                                    | Maintenance Agreements              | 6,219              | 11,368             | 15,000              | 15,000                | 0                  |   |
| 551000                                    | Office Supplies                     | 592                | 0                  | 2,000               | 2,000                 | 0                  |   |
| 551001                                    | Office Equipment                    | 22,517             | 16,950             | 8,000               | 8,000                 | 0                  |   |
| 552002                                    | Other Operating Expense             | 0                  | 0                  | 1,000               | 1,000                 | 0                  |   |
| 552006                                    | Data Processing Software            | 6,892              | 6,943              | 10,000              | 60,000                | 50,000             | Upgrade to Management Software System                     |
|   | <b>Total Operating Expenditures</b> | <b>50,291</b>      | <b>44,861</b>      | <b>46,500</b>       | <b>118,375</b>        | <b>71,875</b>      |   |
| 564000                                    | Equipment                           | 0                  | 0                  | 10,000              | 15,000                | 5,000              | Hardware for Servers/Storage                              |
|   | <b>Total Capital Expenditures</b>   | <b>0</b>           | <b>0</b>           | <b>10,000</b>       | <b>15,000</b>         | <b>5,000</b>       |   |
|   | <b>Total Expenditures</b>           | <b>50,291</b>      | <b>44,861</b>      | <b>56,500</b>       | <b>133,375</b>        | <b>76,875</b>      | <b>Overall Expenditure Increase/Decrease:<br/>136.06%</b> |

**Court Technology - Public Defender**

**Special Revenue Fund**

| Fund 1194<br>Div. 9101                     | Description              | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-                                | Comments                                      |
|--|--------------------------|--------------------|--------------------|---------------------|-----------------------|---|---|
| <b>Expenditures</b>                        |                          |                    |                    |                     |                       |   |   |
| <b>603- Public Defender Administration</b> |                          |                    |                    |                     |                       |   |   |
| 541001                                     | Devices and Accessories  | 511                | 0                  | 0                   | 0                     | 0   |   |
| 541002                                     | Communications Recurring | 19,729             | 23,341             | 23,607              | 40,757                | 17,150  | Joytell Wireless Communications               |
| 546004                                     | Maintenance Agreements   | 4,507              | 4,751              | 7,267               | 7,778                 | 511   | CIP Inc, Trend Micro, VMWare                  |
| 551000                                     | Office Supplies          | 475                | 441                | 3,000               | 3,000                 | 0   |   |
| 551001                                     | Office Equipment         | 10,017             | 145                | 3,000               | 800                   | (2,200)                                       |   |
| 552002                                     | Other Operating Expenses | 409                | 0                  | 0                   | 0                     | 0   |   |
| 552006                                     | Data Processing Software | 2,540              | 1,415              | 16,342              | 14,562                | (1,780)                                       | Westlaw Research Software                     |
| <b>Total Operating Expenditures</b>        |                          | <b>38,188</b>      | <b>30,093</b>      | <b>53,216</b>       | <b>66,897</b>         | <b>13,681</b>                                 |   |
| 564000                                     | Equipment                | 6,570              | 0                  | 15,500              | 7,675                 | (7,825)                                       | Dell Laptop, SPC Smart-UPS, Desk Top Printers |
| <b>Total Capital Expenditures</b>          |                          | <b>6,570</b>       | <b>0</b>           | <b>15,500</b>       | <b>7,675</b>          | <b>(7,825)</b>                                |   |
|  |                          |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |   |
| <b>Total Expenditures</b>                  |                          | <b>44,758</b>      | <b>30,093</b>      | <b>68,716</b>       | <b>74,572</b>         | <b>5,856</b>                                  | <b>8.52%</b>                                  |

**Court Technology - Criminal Conflict & Civil Regional Counsel**

**Special Revenue Fund**

| Fund 1194<br>Div. 9105              | Description               | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-                                | Comments     |
|-------------------------------------|---------------------------|--------------------|--------------------|---------------------|-----------------------|---|--------------|
| <b>Expenditures</b>                 |                           |                    |                    |                     |                       |   |              |
| 534006                              | Other Contracted Services | 0                  | 0                  | 500                 | 500                   | 0   |              |
| 541002                              | Communications Recurring  | 0                  | 0                  | 1,900               | 1,900                 | 0   |              |
| 546004                              | Maintenance Agreements    | 0                  | 0                  | 2,600               | 2,600                 | 0   |              |
| 551000                              | Office Supplies           | 0                  | 0                  | 700                 | 700                   | 0   |              |
| <b>Total Operating Expenditures</b> |                           | <b>0</b>           | <b>0</b>           | <b>5,700</b>        | <b>5,700</b>          | <b>0</b>                                      |              |
|                                     |                           |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |              |
| <b>Total Expenditures</b>           |                           | <b>0</b>           | <b>0</b>           | <b>5,700</b>        | <b>5,700</b>          | <b>0</b>                                      | <b>0.00%</b> |



**Court Technology - Court Related Technology**

**Special Revenue Fund**

| Fund 1194<br>Div. 9002                     | Description               | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -) | Comments                                      |
|--|---------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Expenditures</b>                        |                           |                    |                    |                     |                       |                   |   |
| <b>713- Information Systems</b>            |                           |                    |                    |                     |                       |                   |   |
| 534006                                     | Other Contracted Services | 73,104             | 69,372             | 70,400              | 78,200                | 7,800             |   |
| 546004                                     | Maintenance Agreements    | 41,005             | 37,909             | 0                   | 400                   | 400               |   |
| 551001                                     | Office Equipment          | 15,425             | 36,640             | 0                   | 0                     | 0                 |   |
| 552002                                     | Other Operating Expenses  | 96                 | 388                | 0                   | 0                     | 0                 |   |
| 552006                                     | Data Processing Software  | 33,091             | 0                  | 0                   | 0                     | 0                 | Equipment Upgrade                             |
| <b>Total Operating Expenditures</b>        |                           | <b>162,721</b>     | <b>144,309</b>     | <b>70,400</b>       | <b>78,600</b>         | <b>8,200</b>      |   |
| <b>603- Public Defender Administration</b> |                           |                    |                    |                     |                       |                   |   |
| 564000                                     | Equipment                 | 392,190            | 145,051            | 50,000              | 50,000                | 0                 | Network Upgrades                              |
| <b>Total Capital Expenditures</b>          |                           | <b>392,190</b>     | <b>145,051</b>     | <b>50,000</b>       | <b>50,000</b>         | <b>0</b>          |   |
| <b>Total Expenditures</b>                  |                           | <b>554,911</b>     | <b>289,360</b>     | <b>120,400</b>      | <b>128,600</b>        | <b>8,200</b>      |   |
| 598010                                     | Reserve for Contingency   | 0                  | 0                  | 529,915             | 656,109               | 126,194           |   |
| <b>Total Reserves</b>                      |                           | <b>0</b>           | <b>0</b>           | <b>529,915</b>      | <b>656,109</b>        | <b>126,194</b>    |   |
| <b>Total Fund Expenditures</b>             |                           |                    |                    |                     |                       | <b>334,965</b>    | <b>Overall Expenditure Increase/Decrease:</b> |
|  |                           |                    |                    |                     |                       | <b>709,021</b>    | <b>449,536</b>                                |
|  |                           |                    |                    |                     |                       | <b>888,631</b>    | <b>1,223,596</b>                              |
|  |                           |                    |                    |                     |                       | <b>334,965</b>    | <b>37.69%</b>                                 |

| Fund 1195<br>Div. 4900                     | Description                             | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments   |
|--|---|--------------------|--------------------|---------------------|-----------------------|----------------|--|
| <b>Revenues</b>                            |   |                    |                    |                     |                       |                |  |
| 359007                                     | Juvenile Assessment                     | 6,438              | 5,931              | 6,200               | 6,000                 | (200)          |  |
| 359008                                     | Juvenile Alternatives                   | 6,438              | 5,931              | 6,200               | 6,000                 | (200)          |  |
| 359009                                     | Teen Court                              | 6,457              | 5,949              | 6,200               | 6,000                 | (200)          |  |
| 361100                                     | Interest                                | 38                 | 68                 | 20                  | 40                    | 20             |  |
| <b>Total Fund Revenues</b>                 |   | <b>19,371</b>      | <b>17,880</b>      | <b>18,620</b>       | <b>18,040</b>         | <b>(580)</b>   | <b>Overall Revenue Increase/Decrease: -3.11%</b>     |
| <b>Expenditures</b>                        |   |                    |                    |                     |                       |                |  |
| <b>719- Other Operating Court Costs</b>    |   |                    |                    |                     |                       |                |  |
| 549005                                     | Bank Analysis Fees                      | 0                  | 8                  | 50                  | 10                    | (40)           |  |
| <b>Total Operating Expenditures</b>        |   | <b>0</b>           | <b>8</b>           | <b>50</b>           | <b>10</b>             | <b>(40)</b>    |  |
| <b>581- Inter-Fund Group Transfers Out</b> |   |                    |                    |                     |                       |                |  |
| 591008                                     | Transfer to Court Innovations Fund 1197 | 19,361             | 16,436             | 18,570              | 18,030                | (540)          |  |
| <b>Total Interfund Transfers</b>           |   | <b>19,361</b>      | <b>16,436</b>      | <b>18,570</b>       | <b>18,030</b>         | <b>(540)</b>   |  |
| <b>Total Fund Expenditures</b>             |   | <b>19,361</b>      | <b>16,444</b>      | <b>18,620</b>       | <b>18,040</b>         | <b>(580)</b>   | <b>Overall Expenditure Increase/Decrease: -3.11%</b> |

**Description:**

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

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

**Crime Prevention**

**Special Revenue Fund**

| Fund 1196<br>Div. 9210              | Description              | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments  |
|-------------------------------------|--------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                     |                          |                    |                    |                     |                       |                  |   |
| 359006                              | Crime Prevention         | 30,223             | 29,472             | 29,800              | 29,000                | (800)            |   |
| 361100                              | Interest/Investments     | 210                | 368                | 110                 | 150                   | 40               |   |
| 399000                              | Cash Carry Forward       | 0                  | 0                  | 121,165             | 100,244               | (20,921)         |   |
| <b>Total Fund Revenues</b>          |                          | <b>30,433</b>      | <b>29,840</b>      | <b>151,075</b>      | <b>129,394</b>        | <b>(21,681)</b>  | <b>Overall Revenue Increase/Decrease: -14.35%</b>     |
| <b>Expenditures</b>                 |                          |                    |                    |                     |                       |                  |   |
| <b>521- Law Enforcement</b>         |                          |                    |                    |                     |                       |                  |   |
| 531000                              | Professional Services    | 24                 | 30                 | 0                   | 100                   | 100              |   |
| 549005                              | Bank Analysis Fees       | 33                 | 40                 | 200                 | 100                   | (100)            |   |
| <b>Total Operating Expenditures</b> |                          | <b>57</b>          | <b>70</b>          | <b>200</b>          | <b>200</b>            | <b>0</b>         |   |
| 581004                              | Aid to Other Governments | 0                  | 47,940             | 50,000              | 0                     | (50,000)         | Awaiting PSCC Direction                               |
| <b>Total Grants and Aids</b>        |                          | <b>0</b>           | <b>47,940</b>      | <b>50,000</b>       | <b>0</b>              | <b>(50,000)</b>  |   |
| 598010                              | Reserve for Contingency  | 0                  | 0                  | 100,875             | 129,194               | 28,319           |   |
| <b>Total Reserves</b>               |                          | <b>0</b>           | <b>0</b>           | <b>100,875</b>      | <b>129,194</b>        | <b>28,319</b>    |   |
| <b>Total Fund Expenditures</b>      |                          | <b>57</b>          | <b>48,010</b>      | <b>151,075</b>      | <b>129,394</b>        | <b>(21,681)</b>  | <b>Overall Expenditure Increase/Decrease: -14.35%</b> |

**Description:**

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

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

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

**Court Innovations**

**Special Revenue Fund**

| Fund 1197<br>Div. 4903                  | Description                                | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments   |
|---|--|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Revenues</b>                         |  |                    |                    |                     |                       |                  |  |
| 359005                                  | Court Innovations                          | 19,362             | 17,783             | 18,800              | 18,000                | (800)            |  |
| 361100                                  | Interest                                   | 106                | 41                 | 75                  | 55                    | (20)             |  |
| 381000                                  | Interfund Transfer from General Fund       | 130,464            | 60,000             | 133,753             | 168,016               | 34,263           |  |
| 381000                                  | Interfund Transfer from Juvenile Diversion | 0                  | 16,436             | 18,570              | 18,030                | (540)            |  |
| 381000                                  | Interfund Transfer from Legal Aid          | 0                  | 1,424              | 0                   | 0                     | 0                |  |
| 381000                                  | Interfund Transfer from Law Library        | 0                  | 161                | 0                   | 0                     | 0                |  |
| 399000                                  | Cash Carry Forward                         | 0                  | 0                  | 0                   | 4,527                 | 4,527            |  |
| <b>Total Fund Revenues</b>              |  | <b>149,932</b>     | <b>95,845</b>      | <b>171,198</b>      | <b>208,628</b>        | <b>37,430</b>    | <b>Overall Revenue Increase/Decrease:<br/>21.86%</b>     |
| <b>Expenditures</b>                     |  |                    |                    |                     |                       |                  |  |
| <b>719- Other Operating Court Costs</b> |  |                    |                    |                     |                       |                  |  |
| 512000                                  | Regular Salaries                           | 38,390             | 38,241             | 40,498              | 46,925                | 6,427            | 1.0 FTE with 5.3% COLA                                   |
| 52XXXX                                  | Employee Benefits                          | 17,241             | 17,553             | 19,855              | 23,683                | 3,828            |  |
| <b>Total Personnel Expenditures</b>     |  | <b>55,631</b>      | <b>55,794</b>      | <b>60,353</b>       | <b>70,608</b>         | <b>10,255</b>    |  |
| 534006                                  | Other Contracted Services                  | 91,139             | 91,486             | 105,000             | 132,000               | 27,000           | Substance Testing, Drug Treatment Services               |
| 540000                                  | Travel Expenses                            | 0                  | 0                  | 1,000               | 2,500                 | 1,500            | NADCP Conference   |
| 541002                                  | Communications Recurring                   | 0                  | 0                  | 100                 | 50                    | (50)             |  |
| 542000                                  | Postage                                    | 0                  | 0                  | 100                 | 50                    | (50)             |  |
| 549005                                  | Bank Analysis Fees                         | 125                | 136                | 220                 | 220                   | 0                |  |
| 551000                                  | Office Supplies                            | 0                  | 0                  | 300                 | 300                   | 0                |  |
| 552002                                  | Other Operating Expenses                   | 66                 | 1,210              | 1,500               | 1,300                 | (200)            | Screening Kits   |
| 554001                                  | Publications/Memberships                   | 50                 | 0                  | 125                 | 100                   | (25)             |  |
| 555001                                  | Training and Educational Costs             | 0                  | 0                  | 1,250               | 500                   | (750)            |  |
| 555002                                  | Conference/Seminar Registration            | 0                  | 0                  | 1,250               | 1,000                 | (250)            |  |
| <b>Total Operating Expenditures</b>     |  | <b>91,380</b>      | <b>92,832</b>      | <b>110,845</b>      | <b>138,020</b>        | <b>27,175</b>    |  |
| <b>Total Fund Expenditures</b>          |  | <b>147,011</b>     | <b>148,626</b>     | <b>171,198</b>      | <b>208,628</b>        | <b>37,430</b>    | <b>Overall Expenditure Increase/Decrease:<br/>21.86%</b> |

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

Teen Court

Special Revenue Fund

| Fund 1198<br>Div. 9003                  | Description                       | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments   |
|---|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Revenues</b>                         |                                   |                    |                    |                     |                       |                  |  |
| 359010                                  | Teen Court - 7/2005 \$3           | 19,663             | 19,474             | 19,050              | 19,500                | 450              |  |
| 361100                                  | Interest                          | 81                 | 90                 | 50                  | 50                    | 0                |  |
| 381000                                  | Interfund Transfer (General Fund) | 0                  | 50,494             | 46,645              | 45,767                | (878)            |  |
| 399000                                  | Cash Carry Forward                | 0                  | 0                  | 17,207              | 15,132                | (2,075)          |  |
| <b>Total Fund Revenues</b>              |                                   | <b>19,744</b>      | <b>70,058</b>      | <b>82,952</b>       | <b>80,449</b>         | <b>(2,503)</b>   | <b>Overall Revenue Increase/Decrease: -3.02%</b>     |
| <b>Expenditures</b>                     |                                   |                    |                    |                     |                       |                  |  |
| <b>719- Other Operating Court Costs</b> |                                   |                    |                    |                     |                       |                  |  |
| 512000                                  | Regular Salaries                  | 41,958             | 43,372             | 45,926              | 48,360                | 2,434            | 1.0 FTE with 5.3% COLA                               |
| 52XXXX                                  | Employee Benefits                 | 17,888             | 18,524             | 20,926              | 23,989                | 3,063            |  |
| <b>Total Personnel Expenditures</b>     |                                   | <b>59,846</b>      | <b>61,896</b>      | <b>66,852</b>       | <b>72,349</b>         | <b>5,497</b>     |  |
| 534006                                  | Other Contracted Services         | 1,026              | 1,906              | 11,700              | 6,000                 | (5,700)          | Counseling and Substance Testing Services            |
| 564000                                  | Travel & Per Diem                 | 0                  | 0                  | 1,000               | 500                   | (500)            |  |
| 542000                                  | Postage                           | 35                 | 10                 | 100                 | 50                    | (50)             |  |
| 547000                                  | Printing & Binding                | 0                  | 0                  | 100                 | 50                    | (50)             |  |
| 549005                                  | Bank Analysis Fees                | 75                 | 72                 | 200                 | 75                    | (125)            |  |
| 551000                                  | Office Supplies                   | 151                | 294                | 300                 | 175                   | (125)            |  |
| 551001                                  | Office Equipment                  | 0                  | 52                 | 0                   | 0                     | 0                |  |
| 554001                                  | Publications/Memberships          | 200                | 200                | 200                 | 200                   | 0                |  |
| 555001                                  | Education/Training                | 0                  | 0                  | 0                   | 550                   | 550              |  |
| 555002                                  | Conference & Seminar Registration | 0                  | 0                  | 2,500               | 500                   | (2,000)          |  |
| <b>Total Operating Expenditures</b>     |                                   | <b>1,487</b>       | <b>2,533</b>       | <b>16,100</b>       | <b>8,100</b>          | <b>(8,000)</b>   |  |
| <b>Total Fund Expenditures</b>          |                                   | <b>61,333</b>      | <b>64,429</b>      | <b>82,952</b>       | <b>80,449</b>         | <b>(2,503)</b>   | <b>Overall Expenditure Increase/Decrease: -3.02%</b> |

**Description:**

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

**Tourist Development - Capital Projects**

**Special Revenue Fund**

| Fund 1109<br>Div. 4700                     | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-   | Comments  |
|--|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                            |                                     |                    |                    |                     |                       |                  |   |
| 312101                                     | Tourist Dev Tax - Sales, Use & Fuel | 721,701            | 886,443            | 800,000             | 850,000               | 50,000           | Local Option Tourist Tax Levy is 5% (this Fund<br>Receives 20% of Allocation) |
| 361100                                     | Interest                            | 5,078              | 11,652             | 1,500               | 15,000                | 13,500           |   |
| 386702                                     | Excess Fees - Tax Collector         | 4,968              | 7,423              | 0                   | 0                     | 0                |   |
| 399000                                     | Cash Carry Forward                  | 0                  | 0                  | 2,981,121           | 4,057,682             | 1,076,561        |   |
| <b>Total Fund Revenues</b>                 |                                     | <b>731,747</b>     | <b>905,519</b>     | <b>3,782,621</b>    | <b>4,922,682</b>      | <b>1,140,061</b> | <b>Overall Revenue Increase/Decrease:<br/>30.14%</b>                          |
| <b>Expenditures</b>                        |                                     |                    |                    |                     |                       |                  |   |
| <b>575- Special Recreation Facilities</b>  |                                     |                    |                    |                     |                       |                  |   |
| 531000                                     | Professional Services               | 671                | 1,012              | 0                   | 2,500                 | 2,500            |   |
| 534008                                     | Comm Fees - Tax Collector           | 21,651             | 26,593             | 24,000              | 25,500                | 1,500            | Tax Collector Commissions   |
| 549005                                     | Bank Analysis Fees                  | 42                 | 56                 | 100                 | 2,500                 | 2,400            |   |
| 581004                                     | Flagler County Parks                | 0                  | 0                  | 28,370              | 0                     | (28,370)         | Princess Place Exhibit  |
| <b>Total Operating Expenditures</b>        |                                     | <b>22,364</b>      | <b>27,661</b>      | <b>52,470</b>       | <b>30,500</b>         | <b>(21,970)</b>  |   |
| <b>573- Cultural Services</b>              |                                     |                    |                    |                     |                       |                  |   |
| 581004                                     | Aid to other GOVTS                  | 90,436             | 59,564             | 0                   | 0                     | 0                |   |
| <b>Total Awards</b>                        |                                     | <b>90,436</b>      | <b>59,564</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>         |   |
| <b>581- Inter-Fund Group Transfers Out</b> |                                     |                    |                    |                     |                       |                  |   |
| 591008                                     | Interfund Transfers                 | 427,115            | 0                  | 0                   | 0                     | 0                | Transfer for Debt Service (completed)   |
| <b>Total Interfund Transfers</b>           |                                     | <b>427,115</b>     | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>         |   |
| 598020                                     | Designated for Future Use           | 0                  | 0                  | 3,730,151           | 4,892,182             | 1,162,031        | \$1.6 Million for Visitor Center  |
| <b>Total Reserves</b>                      |                                     | <b>0</b>           | <b>0</b>           | <b>3,730,151</b>    | <b>4,892,182</b>      | <b>1,162,031</b> |   |
| <b>Total Fund Expenditures</b>             |                                     | <b>539,915</b>     | <b>87,225</b>      | <b>3,782,621</b>    | <b>4,922,682</b>      | <b>1,140,061</b> | <b>Overall Expenditure Increase/Decrease:<br/>30.14%</b>                      |

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

**Special Revenue Fund**

| <b>Fund 1110</b>                       |                                     | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b>     |  |
|--|-------------------------------------|------------------|------------------|------------------|------------------|--------------------|--|
| <b>Div. 4700</b>                       | <b>Description</b>                  | <b>FY 20-21</b>  | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+ / (-)</b>     | <b>Comments</b>  |
| <b>Revenues</b>                        |                                     |                  |                  |                  |                  |                    |  |
| 312101                                 | Tourist Dev Tax - Sales, Use & Fuel | 2,165,103        | 2,659,329        | 2,400,000        | 2,550,000        | 150,000            | Local Option Tourist Tax Levy is 5% (this Fund             |
| 361100                                 | Interest                            | 2,873            | 8,556            | 1,000            | 15,000           | 14,000             | Receives 20% of Allocation)                                |
| 366001                                 | Contributions in Aid                | 13,103           | 0                | 0                | 0                | 0                  |  |
| 369900                                 | Refund-Prior Year Expense           | 5,081            | 0                | 0                | 0                | 0                  |  |
| 369900                                 | Miscellaneous                       | 0                | 0                | 1,500            | 0                | (1,500)            | Billboard Rental   |
| 386702                                 | Excess Fees - Tax Collector         | 14,903           | 22,270           | 0                | 0                | 0                  |  |
| 399000                                 | Cash Carry Forward                  | 0                | 0                | 2,667,357        | 1,220,007        | (1,447,350)        | <b>Overall Revenue Increase/Decrease:</b>                  |
| <b>Total Fund Revenues</b>             |                                     | <b>2,201,063</b> | <b>2,690,156</b> | <b>5,069,857</b> | <b>3,785,007</b> | <b>(1,284,850)</b> | <b>-25.34%</b>   |
| <b>Expenditures</b>                    |                                     |                  |                  |                  |                  |                    |  |
| <b>559- Other Economic Environment</b> |                                     |                  |                  |                  |                  |                    |  |
| 512000                                 | Regular Salaries                    | 282,500          | 341,471          | 385,212          | 407,524          | 22,312             | 5.475 FTE with 5.3% COLA                                   |
| 514000                                 | Overtime                            | 121              | 287              | 0                | 0                | 0                  |  |
| 52XXXX                                 | Employee Benefits                   | 108,423          | 125,778          | 159,648          | 191,556          | 31,908             |  |
| <b>Total Personnel Services</b>        |                                     | <b>391,044</b>   | <b>467,536</b>   | <b>544,860</b>   | <b>599,080</b>   | <b>54,220</b>      |  |
| 531000                                 | Professional Services               | 2,240            | 9,234            | 24,000           | 5,600            | (18,400)           | Audit Fees w Tax Collector (Starry Nights moved to 549000) |
| 534006                                 | Other Contracted Services           | 260,419          | 233,702          | 417,826          | 280,637          | (137,189)          | Reduced contracted services by using in-house              |
| 534008                                 | Comm Fees - Tax Collector           | 64,953           | 79,780           | 72,000           | 76,500           | 4,500              | Tax Collector Commissions                                  |
| 540000                                 | Travel Expenses                     | 1,282            | 2,358            | 7,000            | 12,000           | 5,000              |  |
| 541001                                 | Devices and Accessories             | 0                | 66               | 500              | 650              | 150                |  |
| 541002                                 | Communications Recurring            | 7,074            | 10,639           | 7,720            | 9,456            | 1,736              | Cable, Wireless, Surfcam                                   |
| 542000                                 | Postage Expense                     | 17,217           | 8,451            | 15,000           | 12,000           | (3,000)            | Visitor Packages   |
| 543000                                 | Utilities Expense                   | 2,947            | 3,987            | 4,000            | 4,280            | 280                |  |
| 544000                                 | Rentals & Lease                     | 50,188           | 51,269           | 52,014           | 62,611           | 10,597             | FC Airport office space & Rolling Stock Vehicle            |
| 545001                                 | General Liability Insurance         | 1,180            | 1,112            | 1,190            | 1,309            | 119                |  |
| 545003                                 | Vehicle Insurance                   | 494              | 546              | 585              | 620              | 35                 |  |
| 545006                                 | Other Insurance & Bonds             | (10)             | 0                | 0                | 0                | 0                  |  |
| 546001                                 | Blding/Equip Repairs                | 8                | 149              | 0                | 0                | 0                  |  |
| 546003                                 | Vehicle Repair                      | 608              | 374              | 1,300            | 550              | (750)              |  |
| 546004                                 | Maintenance Agreements              | 8,177            | 4,976            | 7,830            | 7,887            | 57                 | Canon Copier, Fortinet Fortiswitch                         |
| 546006                                 | Small Tools & Equipment             | 190              | 746              | 0                | 0                | 0                  |  |
| 547000                                 | Printing & Binding                  | 24,626           | 20,468           | 30,000           | 50,000           | 20,000             | Trek & Artwalk brochures, Dining Guide                     |

(continued on next page)

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

**Special Revenue Fund**

| <b>Fund 1110</b> |                                     | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b>     |   |
|------------------|-------------------------------------|------------------|------------------|------------------|------------------|--------------------|---|
| <b>Div. 4700</b> | <b>Description</b>                  | <b>FY 20-21</b>  | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+ / (-)</b>     | <b>Comments</b>   |
|                  | <b>Expenditures (continued)</b>     |                  |                  |                  |                  |                    |   |
| 548001           | Promotional Activities              | 30,526           | 46,255           | 40,250           | 90,480           | 50,230             | Promotional Items and SEMG                                    |
| 548003           | Promotional - City of Palm Coast    | 20,000           | 20,000           | 0                | 0                | 0                  |   |
| 548004           | Promotional - Special Event         | 55,000           | 100,099          | 80,000           | 100,000          | 20,000             | Sporting events, NCCAA, Jaga Charitable Trust                 |
| 548001           | Promotional - SEMG                  | 0                | 0                | 80,000           | 0                | (80,000)           |   |
| 549000           | Other Current Charges/Obligations   | 1,079            | 6,160            | 17,500           | 25,000           | 7,500              | Friends of A1A Scenic Hist. & Starry Nights (moved here FY24) |
| 549004           | Advertising                         | 514,247          | 628,992          | 600,000          | 700,000          | 100,000            | Vist Fla, Florida's First Coast of Golf                       |
| 549005           | Bank Analysis Fees                  | 1,065            | 1,016            | 1,300            | 800              | (500)              |   |
| 551000           | Office Supplies                     | 936              | 1,524            | 2,000            | 2,000            | 0                  |   |
| 551001           | Office Equipment                    | 4,126            | 8,663            | 5,000            | 5,000            | 0                  |   |
| 552001           | Gas, Oil, & Lubricants              | 201              | 572              | 2,000            | 1,000            | (1,000)            |   |
| 552002           | Other Operating Expenses            | 1,958            | 2,171            | 15,000           | 7,500            | (7,500)            | Destination Signage/Improvements                              |
| 552006           | Data Processing Software            | 17,427           | 17,390           | 22,300           | 20,680           | (1,620)            | CrowdRiff, Office 365, Copier Lease                           |
| 554001           | Publications and Memberships        | 40,740           | 39,369           | 55,736           | 67,122           | 11,386             | Annual Subscription Increases                                 |
| 555001           | Training & Education                | 495              | 1,244            | 2,000            | 2,000            | 0                  |   |
| 555002           | Conferences & Seminars              | 2,278            | 4,027            | 8,000            | 13,270           | 5,270              |   |
|                  | <b>Total Operating Expenditures</b> | <b>1,131,671</b> | <b>1,305,339</b> | <b>1,572,051</b> | <b>1,558,952</b> | <b>(13,099)</b>    |   |
| 598020           | Designated for Future Use           | 0                | 0                | 2,952,946        | 1,626,975        | (1,325,971)        |   |
|                  | <b>Total Reserves</b>               | <b>0</b>         | <b>0</b>         | <b>2,952,946</b> | <b>1,626,975</b> | <b>(1,325,971)</b> |   |
|                  | <b>Total Fund Expenditures</b>      | <b>1,522,715</b> | <b>1,772,876</b> | <b>5,069,857</b> | <b>3,785,007</b> | <b>(1,284,850)</b> | <b>Overall Expenditure Increase/Decrease: -25.34%</b>         |



**Tourist Development - Beach Restoration**

**Special Revenue Fund**

| Fund 1111<br>Div. 4700                           | Description                               | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-   | Comments  |
|--|---|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                                  |   |                    |                    |                     |                       |                  |   |
| 312101   | Tourist Dev Tax - Sales, Use & Fuel       | 721,701            | 886,443            | 800,000             | 850,000               | 50,000           | Local Option Tourist Tax Levy is 5% (this Fund<br>Receives 20% of Allocation) |
| 334390   | TDT Beach Restore - State Design          | 6,730              | 58,284             | 0                   | 0                     | 0                |   |
| 361100   | Interest Earnings                         | 5,294              | 3,196              | 1,000               | 3,000                 | 2,000            |   |
| 337200   | Local Gov Grant- Public Safety            | 0                  | 9,536              | 0                   | 0                     | 0                |   |
| 331390   | Fed Grant - Phys Env-Other                | 0                  | 57,217             | 0                   | 0                     | 0                |   |
| 386702   | Excess Fees - Tax Collector               | 4,968              | 7,423              | 0                   | 0                     | 0                |   |
| 399000   | Cash Carry Forward                        | 0                  | 0                  | 830,568             | 809,067               | (21,501)         |   |
| <b>Total Fund Revenues</b>                       |   | <b>738,693</b>     | <b>1,022,100</b>   | <b>1,631,568</b>    | <b>1,662,067</b>      | <b>30,499</b>    | <b>Overall Revenue Increase/Decrease:<br/>1.87%</b>                           |
| <b>Expenditures</b>                              |   |                    |                    |                     |                       |                  |   |
| <b>537- Conservation and Resource Management</b> |   |                    |                    |                     |                       |                  |   |
| 531000   | Professional Services                     | 150,508            | 38,149             | 0                   | 220,000               | 220,000          | Misc. Professional Services For Dune Repairs                                  |
| 534008   | Comm Fees - Tax Collector                 | 21,651             | 26,593             | 24,000              | 25,500                | 1,500            | Tax Collector Commissions   |
| 534010   | Governmental Services                     | 0                  | 125,750            | 0                   | 0                     | 0                |   |
| 549000   | Other Current Chrgs/Oblig                 | 99,798             | 149,374            | 0                   | 0                     | 0                |   |
| 549005   | Bank Analysis Fees                        | 133                | 96                 | 0                   | 2,000                 | 2,000            |   |
| <b>Total Operating Expenditures</b>              |   | <b>272,090</b>     | <b>339,961</b>     | <b>24,000</b>       | <b>247,500</b>        | <b>223,500</b>   |   |
| 564000   | Machinery and Equipment                   | 0                  | 0                  | 0                   | 137,500               | 137,500          | 50% of Drone  |
| <b>Total Capital Expenditures</b>                |   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>137,500</b>        | <b>137,500</b>   |   |
| 581007   | Aid to Flagler Beach                      | 0                  | 107,895            | 0                   | 0                     | 0                |   |
| 582009   | Other Entities                            | 0                  | 5,025              | 0                   | 0                     | 0                |   |
| <b>Total Grants and Aids</b>                     |   | <b>0</b>           | <b>112,920</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>         |   |
| <b>537- Conservation and Resource Management</b> |   |                    |                    |                     |                       |                  |   |
| 582009   | Other Entities                            | 0                  | 76,290             | 0                   | 0                     | 0                |   |
| 581007   | Grants/Aid/Contributions to Flagler Beach | 9,025              | 58,284             | 0                   | 0                     | 0                |   |
| <b>Total Grants and Aids</b>                     |   | <b>9,025</b>       | <b>134,574</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>         |   |
| <b>581- Inter-Fund Group Transfers Out</b>       |   |                    |                    |                     |                       |                  |   |
| 591001   | Interfund Transfer for Debt Service       | 4,761,732          | 660,524            | 704,330             | 0                     | (704,330)        | TDT Series 2017 Paid off Early  |
| <b>Total Interfund Transfers</b>                 |   | <b>4,761,732</b>   | <b>660,524</b>     | <b>704,330</b>      | <b>0</b>              | <b>(704,330)</b> |   |
| 598020   | Designated for Future Use                 | 0                  | 0                  | 903,238             | 1,277,067             | 373,829          |   |
| <b>Total Reserves</b>                            |   | <b>0</b>           | <b>0</b>           | <b>903,238</b>      | <b>1,277,067</b>      | <b>373,829</b>   |   |
| <b>Total Fund Expenditures</b>                   |   | <b>5,042,847</b>   | <b>1,247,979</b>   | <b>1,631,568</b>    | <b>1,662,067</b>      | <b>30,499</b>    | <b>Overall Expenditure Increase/Decrease:<br/>1.87%</b>                       |

**Environmentally Sensitive Lands (Old Fund)**

**Special Revenue Fund**

| Fund 1117<br>Div. 0326                           | Description            | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-  | Comments  |
|--|------------------------|--------------------|--------------------|---------------------|-----------------------|-----------------|---|
| <b>Revenues</b>                                  |                        |                    |                    |                     |                       |                 |   |
| 361100   | Interest               | 225                | 1,276,764          | 50                  | 100                   | 50              |   |
| 399000   | Cash Carry Forward     | 0                  | 17,324             | 134,497             | 64,164                | (70,333)        |   |
| <b>Total Fund Revenues</b>                       |                        | <b>225</b>         | <b>16,553</b>      | <b>134,547</b>      | <b>64,264</b>         | <b>(70,283)</b> | <b>Overall Expenditure Increase/Decrease: -52.24%</b> |
| <b>537- Conservation and Resource Management</b> |                        |                    |                    |                     |                       |                 |   |
| 531000   | Professional Services  | 33                 | 2,537              | 75                  | 25,075                | 25,000          | Surveys and Appraisals                                |
| 549005   | Bank Fees              | 550                | 562                | 550                 | 550                   | 0               |   |
| <b>Total Operating Expenditures</b>              |                        | <b>583</b>         | <b>3,099</b>       | <b>625</b>          | <b>25,625</b>         | <b>25,000</b>   |   |
| 598020   | Reserve for Future Use | 0                  | 0                  | 133,922             | 38,639                | (95,283)        |   |
| <b>Total Reserves</b>                            |                        | <b>0</b>           | <b>0</b>           | <b>133,922</b>      | <b>38,639</b>         | <b>(95,283)</b> |   |
| <b>Total Fund Expenditures</b>                   |                        | <b>583</b>         | <b>3,099</b>       | <b>134,547</b>      | <b>64,264</b>         | <b>(70,283)</b> | <b>Overall Expenditure Increase/Decrease: -52.24%</b> |

**Description:**

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

**Environmentally Sensitive Lands**

**Special Revenue Fund**

| Fund 1119<br>Div. 6001                            | Description                       | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-   | Comments   |
|---|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Revenues</b>                                   |                                   |                    |                    |                     |                       |                  |  |
| 311000  | Ad Valorem Taxes                  | 1,169,164          | 1,276,764          | 1,505,087           | 1,717,554             | 212,467          | 0.1250 Mills   |
| 311001  | Ad Valorem Taxes/Delinquent Taxes | 15,659             | 17,324             | 0                   | 0                     | 0                |  |
| 361100  | Interest                          | 6,388              | 16,553             | 1,500               | 2,000                 | 500              |  |
| 399000  | Cash Carry Forward                | 0                  | 0                  | 5,370,085           | 6,420,930             | 1,050,845        |  |
| <b>Total Revenues</b>                             |                                   | <b>1,191,211</b>   | <b>1,310,641</b>   | <b>6,876,672</b>    | <b>8,140,484</b>      | <b>1,263,812</b> | <b>Overall Revenue Increase/Decrease:<br/>18.38%</b>     |
| <b>Expenditures</b>                               |                                   |                    |                    |                     |                       |                  |  |
| <b>537- Conservation and Resources Management</b> |                                   |                    |                    |                     |                       |                  |  |
| 531000  | Professional Services             | 793                | 8,993              | 26,000              | 38,500                | 12,500           | Appraisals & Fees  |
| 549005  | Bank Analysis Fees                | 771                | 570                | 450                 | 500                   | 50               |  |
| <b>Total Operating Expenditures</b>               |                                   | <b>1,564</b>       | <b>9,564</b>       | <b>26,450</b>       | <b>39,000</b>         | <b>12,550</b>    |  |
| 598020  | Reserve for Future Use            | 0                  | 0                  | 6,850,222           | 8,101,484             | 1,251,262        |  |
| <b>Total Reserves</b>                             |                                   | <b>0</b>           | <b>0</b>           | <b>6,850,222</b>    | <b>8,101,484</b>      | <b>1,251,262</b> |  |
| <b>Total Expenditures</b>                         |                                   | <b>1,564</b>       | <b>9,564</b>       | <b>6,876,672</b>    | <b>8,140,484</b>      | <b>1,263,812</b> | <b>Overall Expenditure Increase/Decrease:<br/>18.38%</b> |

**Description:**

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

| Fund 1120<br>Div. 5000 | Description                    | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments                                      |
|------------------------|--------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>        |                                |                    |                    |                     |                       |                    |   |
| 361100                 | Interest                       | 54                 | 58                 | 50                  | 50                    | 0                  |   |
| 399000                 | Cash Carry Forward             | 0                  | 0                  | 22,218              | 22,286                | 68                 | <b>Overall Revenue Increase/Decrease:</b>     |
|                        | <b>Total Fund Revenues</b>     | <b>54</b>          | <b>58</b>          | <b>22,268</b>       | <b>22,336</b>         | <b>68</b>          | <b>0.31%</b>                                  |
| <b>Expenditures</b>    |                                |                    |                    |                     |                       |                    |   |
| 598010                 | Reserve for Contingency        | 0                  | 0                  | 22,268              | 22,336                | 68                 |   |
|                        | <b>Total Reserves</b>          | <b>0</b>           | <b>0</b>           | <b>22,268</b>       | <b>22,336</b>         | <b>68</b>          | <b>Overall Expenditure Increase/Decrease:</b> |
|                        | <b>Total Fund Expenditures</b> | <b>0</b>           | <b>0</b>           | <b>22,268</b>       | <b>22,336</b>         | <b>68</b>          | <b>0.31%</b>                                  |

**Description:**

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

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

**Park Impact Fee D1**

**Special Revenue Fund**

| <b>Fund 1121</b>                    |                                   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|-------------------------------------|-----------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 6001</b>                    | <b>Description</b>                | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                       |
| <b>Revenues</b>                     |                                   |                 |                 |                 |                  |                |   |
| 361100                              | Interest                          | 0               | 19              | 0               | 30               | 30             |   |
| 324610                              | Impact Fee-Resi-Cultr Rec         | 0               | 23,885          | 0               | 30,000           | 30,000         |   |
| 399000                              | Cash Carry Forward                | 0               | 0               | 0               | 53,880           | 53,880         |   |
| <b>Total Fund Revenues</b>          |                                   | <b>0</b>        | <b>23,904</b>   | <b>0</b>        | <b>83,910</b>    | <b>83,910</b>  | <b>Overall Revenue Increase/Decrease: 100.00%</b>     |
| <b>Expenditures</b>                 |                                   |                 |                 |                 |                  |                |   |
| <b>572- Parks and Recreation</b>    |                                   |                 |                 |                 |                  |                |   |
| 531000                              | Professional Services             | 0               | 0               | 0               | 50               | 50             |   |
| 549005                              | Bank Analysis Fees                | 0               | 0               | 0               | 50               | 50             |   |
| <b>Total Operating Expenditures</b> |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>100</b>       | <b>100</b>     |   |
| 598020                              | Reserve for Future Capital Outlay | 0               | 0               | 0               | 83,810           | 83,810         |   |
| <b>Total Reserves</b>               |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>83,810</b>    | <b>83,810</b>  |   |
| <b>Total Fund Expenditures</b>      |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>83,910</b>    | <b>83,910</b>  | <b>Overall Expenditure Increase/Decrease: 100.00%</b> |

Park Impact Fee D2

Special Revenue Fund

| Fund 1122<br>Div. 6001              | Description                       | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -) | Comments  |
|-------------------------------------|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Revenues</b>                     |                                   |                    |                    |                     |                       |                   |   |
| 361100                              | Interest                          | 0                  | 3                  | 0                   | 10                    | 10                |   |
| 324610                              | Impact Fee-Resi-Cultr Rec         | 0                  | 3,814              | 0                   | 5,500                 | 5,500             |   |
| 399000                              | Cash Carry Forward                | 0                  | 0                  | 0                   | 9,277                 | 9,277             |   |
| <b>Total Fund Revenues</b>          |                                   | <b>0</b>           | <b>3,817</b>       | <b>0</b>            | <b>14,787</b>         | <b>14,787</b>     | <b>Overall Revenue Increase/Decrease:<br/>100.00%</b>     |
| <b>Expenditures</b>                 |                                   |                    |                    |                     |                       |                   |   |
| <b>572- Parks and Recreation</b>    |                                   |                    |                    |                     |                       |                   |   |
| 531000                              | Professional Services             | 0                  | 0                  | 0                   | 50                    | 50                |   |
| 549005                              | Bank Analysis Fees                | 0                  | 0                  | 0                   | 50                    | 50                |   |
| <b>Total Operating Expenditures</b> |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>100</b>            | <b>100</b>        |   |
| 598020                              | Reserve for Future Capital Outlay | 0                  | 0                  | 0                   | 14,687                | 14,687            |   |
| <b>Total Reserves</b>               |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>14,687</b>         | <b>14,687</b>     |   |
| <b>Total Fund Expenditures</b>      |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>14,787</b>         | <b>14,787</b>     | <b>Overall Expenditure Increase/Decrease:<br/>100.00%</b> |

**Park Impact Fee D3**

**Special Revenue Fund**

| <b>Fund 1123</b>                    |                                   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|-------------------------------------|-----------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 6001</b>                    | <b>Description</b>                | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                       |
| <b>Revenues</b>                     |                                   |                 |                 |                 |                  |                |   |
| 361100                              | Interest                          | 0               | 21              | 0               | 30               | 30             |   |
| 324610                              | Impact Fee-Resi-Cultr Rec         | 0               | 19,167          | 0               | 15,000           | 15,000         |   |
| 399000                              | Cash Carry Forward                | 0               | 0               | 0               | 34,163           | 34,163         |   |
| <b>Total Fund Revenues</b>          |                                   | <b>0</b>        | <b>19,188</b>   | <b>0</b>        | <b>49,193</b>    | <b>49,193</b>  | <b>Overall Revenue Increase/Decrease: 100.00%</b>     |
| <b>Expenditures</b>                 |                                   |                 |                 |                 |                  |                |   |
| <b>572- Parks and Recreation</b>    |                                   |                 |                 |                 |                  |                |   |
| 531000                              | Professional Services             | 0               | 0               | 0               | 50               | 50             |   |
| 549005                              | Bank Analysis Fees                | 0               | 0               | 0               | 50               | 50             |   |
| <b>Total Operating Expenditures</b> |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>100</b>       | <b>100</b>     |   |
| 598020                              | Reserve for Future Capital Outlay | 0               | 0               | 0               | 49,093           | 49,093         |   |
| <b>Total Reserves</b>               |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>49,093</b>    | <b>49,093</b>  |   |
| <b>Total Fund Expenditures</b>      |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>49,193</b>    | <b>49,193</b>  | <b>Overall Expenditure Increase/Decrease: 100.00%</b> |

**Park Impact Fee D4**

**Special Revenue Fund**

| <b>Fund 1124</b>                    |                                   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|-------------------------------------|-----------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 6001</b>                    | <b>Description</b>                | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                       |
| <b>Revenues</b>                     |                                   |                 |                 |                 |                  |                |   |
| 361100                              | Interest                          | 0               | 14              | 0               | 30               | 30             |   |
| 324610                              | Impact Fee-Resi-Cultr Rec         | 0               | 19,685          | 0               | 25,000           | 25,000         |   |
| 399000                              | Cash Carry Forward                | 0               | 0               | 0               | 42,675           | 42,675         |   |
| <b>Total Fund Revenues</b>          |                                   | <b>0</b>        | <b>19,699</b>   | <b>0</b>        | <b>67,705</b>    | <b>67,705</b>  | <b>Overall Revenue Increase/Decrease: 100.00%</b>     |
| <b>Expenditures</b>                 |                                   |                 |                 |                 |                  |                |   |
| <b>572- Parks and Recreation</b>    |                                   |                 |                 |                 |                  |                |   |
| 531000                              | Professional Services             | 0               | 0               | 0               | 50               | 50             |   |
| 549005                              | Bank Analysis Fees                | 0               | 0               | 0               | 50               | 50             |   |
| <b>Total Operating Expenditures</b> |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>100</b>       | <b>100</b>     |   |
| 563000                              | Improvements other than bldg      | 0               | 0               | 0               | 59,481           | 59,481         | Bull Creek Pavilion & Concession Stand (split funded) |
| <b>Total Capital Expenditures</b>   |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>59,481</b>    | <b>59,481</b>  |   |
| 598020                              | Reserve for Future Capital Outlay | 0               | 0               | 0               | 8,124            | 8,124          |   |
| <b>Total Reserves</b>               |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>8,124</b>     | <b>8,124</b>   |   |
| <b>Total Fund Expenditures</b>      |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>67,705</b>    | <b>67,705</b>  | <b>Overall Expenditure Increase/Decrease: 100.00%</b> |



**Park Impact Fee Zone 1**

**Special Revenue Fund**

| <b>Fund 1132</b>                    |                                   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>   |   |                |
|-------------------------------------|-----------------------------------|-----------------|-----------------|-----------------|------------------|------------------|---|----------------|
| <b>Div. 4900</b>                    | <b>Description</b>                | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b>   | <b>Comments</b>                               |                |
| <b>Revenues</b>                     |                                   |                 |                 |                 |                  |                  |   |                |
| 361100                              | Interest                          | 475             | 1,141           | 100             | 100              | 0                |   |                |
| 324610                              | Zone 1 - Recreation Impact Fee    | 115,189         | 144,087         | 90,000          | 0                | (90,000)         | New Impact Fee Funds                          |                |
| 399000                              | Cash Carry Forward                | 0               | 0               | 261,604         | 205,811          | (55,793)         |   |                |
| <b>Total Fund Revenues</b>          |                                   | <b>115,664</b>  | <b>145,228</b>  | <b>351,704</b>  | <b>205,911</b>   | <b>(145,793)</b> | <b>-41.45%</b>                                |                |
| <b>Expenditures</b>                 |                                   |                 |                 |                 |                  |                  |   |                |
| <b>572- Parks and Recreation</b>    |                                   |                 |                 |                 |                  |                  |   |                |
| 531000                              | Professional Services             | 52              | 83              | 0               | 75               | 75               |   |                |
| 549005                              | Bank Analysis Fees                | 33              | 56              | 150             | 75               | (75)             |   |                |
| <b>Total Operating Expenditures</b> |                                   | <b>85</b>       | <b>139</b>      | <b>150</b>      | <b>150</b>       | <b>0</b>         |   |                |
| 563000                              | Capital Outlay Building           | 19,386          | 55,761          | 300,000         | 0                | (300,000)        | River to Sea Restrooms & Wadsworth Pickleball |                |
| <b>Total Capital Expenditures</b>   |                                   | <b>19,386</b>   | <b>55,761</b>   | <b>300,000</b>  | <b>0</b>         | <b>(300,000)</b> |   |                |
| 598040                              | Reserve for Future Capital Outlay | 0               | 0               | 51,554          | 205,761          | 154,207          |   |                |
| <b>Total Reserves</b>               |                                   | <b>0</b>        | <b>0</b>        | <b>51,554</b>   | <b>205,761</b>   | <b>154,207</b>   |   |                |
| <b>Total Fund Expenditures</b>      |                                   |                 |                 |                 |                  |                  | <b>(145,793)</b>                              | <b>-41.45%</b> |
|                                     |                                   |                 |                 |                 |                  |                  | <b>Overall Expenditure Increase/Decrease:</b> |                |

**Park Impact Fee Zone 2**

**Special Revenue Fund**

| <b>Fund 1133</b>                    |                                   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>  |   |                |
|-------------------------------------|-----------------------------------|-----------------|-----------------|-----------------|------------------|-----------------|---|----------------|
| <b>Div. 4900</b>                    | <b>Description</b>                | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b>  | <b>Comments</b>                               |                |
| <b>Revenues</b>                     |                                   |                 |                 |                 |                  |                 |   |                |
| 361100                              | Interest                          | 50              | 100             | 100             | 100              | 0               |   |                |
| 324610                              | Zone 2 - Recreation Impact Fee    | 0               | 7,676           | 0               | 0                | 0               |   |                |
| 399000                              | Cash Carry Forward                | 0               | 0               | 29,222          | 7,704            | (21,518)        | <b>Overall Revenue Increase/Decrease:</b>     |                |
| <b>Total Fund Revenues</b>          |                                   | <b>50</b>       | <b>7,776</b>    | <b>29,322</b>   | <b>7,804</b>     | <b>(21,518)</b> | <b>-73.39%</b>                                |                |
| <b>Expenditures</b>                 |                                   |                 |                 |                 |                  |                 |   |                |
| <b>572- Parks and Recreation</b>    |                                   |                 |                 |                 |                  |                 |   |                |
| 531000                              | Professional Services             | 6               | 8               | 0               | 25               | 25              |   |                |
| 549005                              | Bank Analysis Fees                | 33              | 40              | 75              | 50               | (25)            |   |                |
| <b>Total Operating Expenditures</b> |                                   | <b>39</b>       | <b>48</b>       | <b>75</b>       | <b>75</b>        | <b>0</b>        |   |                |
| 598040                              | Improvmts other than bldg         | 0               | 0               | 29,247          | 0                | (29,247)        | Graham Swamp Disc Golf                        |                |
| <b>Total Capital Expenditures</b>   |                                   | <b>0</b>        | <b>0</b>        | <b>29,247</b>   | <b>0</b>         | <b>(29,247)</b> |   |                |
| 598040                              | Reserve for Future Capital Outlay | 0               | 0               | 0               | 7,729            | 7,729           |   |                |
| <b>Total Reserves</b>               |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>7,729</b>     | <b>7,729</b>    |   |                |
| <b>Total Fund Expenditures</b>      |                                   |                 |                 |                 |                  |                 | <b>(21,518)</b>                               | <b>-73.39%</b> |
|                                     |                                   |                 |                 |                 |                  |                 | <b>Overall Expenditure Increase/Decrease:</b> |                |

**Park Impact Fee Zone 3**

**Special Revenue Fund**

| <b>Fund 1134</b>                    |                                   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|-------------------------------------|-----------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 4900</b>                    | <b>Description</b>                | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                     |
| <b>Revenues</b>                     |                                   |                 |                 |                 |                  |                |   |
| 361100                              | Interest                          | 218             | 489             | 250             | 250              | 0              |   |
| 324610                              | Zone 3 - Recreation Impact Fee    | 14,873          | 23,445          | 17,000          | 0                | (17,000)       |   |
| 399000                              | Cash Carry Forward                | 0               | 0               | 154,804         | 179,046          | 24,242         |   |
| <b>Total Fund Revenues</b>          |                                   | <b>15,091</b>   | <b>23,934</b>   | <b>172,054</b>  | <b>179,296</b>   | <b>7,242</b>   | <b>Overall Revenue Increase/Decrease: 4.21%</b>     |
| <b>Expenditures</b>                 |                                   |                 |                 |                 |                  |                |   |
| <b>572- Parks and Recreation</b>    |                                   |                 |                 |                 |                  |                |   |
| 531000                              | Professional Services             | 28              | 37              | 50              | 50               | 0              |   |
| 549005                              | Bank Analysis Fees                | 33              | 40              | 100             | 100              | 0              |   |
| <b>Total Operating Expenditures</b> |                                   | <b>61</b>       | <b>77</b>       | <b>150</b>      | <b>150</b>       | <b>0</b>       |   |
| 598040                              | Reserve for Future Capital Outlay | 0               | 0               | 171,904         | 179,146          | 7,242          |   |
| <b>Total Reserves</b>               |                                   | <b>0</b>        | <b>0</b>        | <b>171,904</b>  | <b>179,146</b>   | <b>7,242</b>   |   |
| <b>Total Fund Expenditures</b>      |                                   | <b>61</b>       | <b>77</b>       | <b>172,054</b>  | <b>179,296</b>   | <b>7,242</b>   | <b>Overall Expenditure Increase/Decrease: 4.21%</b> |

**Park Impact Fee Zone 4**

**Special Revenue Fund**

| <b>Fund 1135</b>                    |                                   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>   |   |
|-------------------------------------|-----------------------------------|-----------------|-----------------|-----------------|------------------|------------------|---|
| <b>Div. 4900</b>                    | <b>Description</b>                | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b>   | <b>Comments</b>                                       |
| <b>Revenues</b>                     |                                   |                 |                 |                 |                  |                  |   |
| 361100                              | Interest                          | 104             | 334             | 300             | 300              | 0                |   |
| 324610                              | Zone 4 - Recreation Impact Fee    | 31,479          | 24,809          | 25,000          | 0                | (25,000)         |   |
| 399000                              | Cash Carry Forward                | 0               | 0               | 102,143         | 344              | (101,799)        |   |
| <b>Total Fund Revenues</b>          |                                   | <b>31,583</b>   | <b>25,143</b>   | <b>127,443</b>  | <b>644</b>       | <b>(126,799)</b> | <b>Overall Revenue Increase/Decrease: -99.49%</b>     |
| <b>Expenditures</b>                 |                                   |                 |                 |                 |                  |                  |   |
| <b>572- Parks and Recreation</b>    |                                   |                 |                 |                 |                  |                  |   |
| 531000                              | Professional Services             | 9               | 16              | 25              | 25               | 0                |   |
| 549005                              | Bank Analysis Fees                | 42              | 40              | 100             | 100              | 0                |   |
| <b>Total Operating Expenditures</b> |                                   | <b>51</b>       | <b>56</b>       | <b>125</b>      | <b>125</b>       | <b>0</b>         |   |
| 563000                              | Infrastructure                    | 0               | 0               | 125,000         | 519              | (124,481)        | Bull Creek Pavilion & Concession Stand (split funded) |
| <b>Total Capital Expenditures</b>   |                                   | <b>0</b>        | <b>0</b>        | <b>125,000</b>  | <b>519</b>       | <b>(124,481)</b> |   |
| 598040                              | Reserve for Future Capital Outlay | 0               | 0               | 2,318           | 0                | (2,318)          |   |
| <b>Total Reserves</b>               |                                   | <b>0</b>        | <b>0</b>        | <b>2,318</b>    | <b>0</b>         | <b>(2,318)</b>   |   |
| <b>Total Fund Expenditures</b>      |                                   | <b>51</b>       | <b>56</b>       | <b>127,443</b>  | <b>644</b>       | <b>(126,799)</b> | <b>Overall Expenditure Increase/Decrease: -99.49%</b> |

**Library Trust Impact Fee**

**Special Revenue Fund**

| Fund 1159                           |                                   | Actual   | Actual        | Adopted  | Tentative      | Changes        |   |
|-------------------------------------|-----------------------------------|----------|---------------|----------|----------------|----------------|---|
| Div. 6001                           |                                   | FY 20-21 | FY 21-22      | FY 22-23 | FY 23-24       | +/( -)         | Comments  |
| Description                         |                                   |          |               |          |                |                |   |
| <b>Revenues</b>                     |                                   |          |               |          |                |                |   |
| 361100                              | Interest                          | 0        | 88            | 0        | 85             | 85             |   |
| 324610                              | Impact Fee - Res Cul/Rec          | 0        | 58,487        | 0        | 65,000         | 65,000         |   |
| 399000                              | Cash Carry Forward                | 0        | 0             | 0        | 123,648        | 123,648        |   |
| <b>Total Fund Revenues</b>          |                                   | <b>0</b> | <b>58,575</b> | <b>0</b> | <b>188,733</b> | <b>188,733</b> | <b>Overall Revenue Increase/Decrease: 100.00%</b>     |
| <b>Expenditures</b>                 |                                   |          |               |          |                |                |   |
| <b>571- Libraries</b>               |                                   |          |               |          |                |                |   |
| 531000                              | Professional Services             | 0        | 0             | 0        | 50             | 50             |   |
| 549005                              | Bank Analysis Fees                | 0        | 0             | 0        | 50             | 50             |   |
| <b>Total Operating Expenditures</b> |                                   | <b>0</b> | <b>0</b>      | <b>0</b> | <b>100</b>     | <b>100</b>     |   |
| 598020                              | Reserve for Future Capital Outlay | 0        | 0             | 0        | 188,633        | 188,633        |   |
| <b>Total Reserves</b>               |                                   | <b>0</b> | <b>0</b>      | <b>0</b> | <b>188,633</b> | <b>188,633</b> |   |
| <b>Total Fund Expenditures</b>      |                                   | <b>0</b> | <b>0</b>      | <b>0</b> | <b>188,733</b> | <b>188,733</b> | <b>Overall Expenditure Increase/Decrease: 100.00%</b> |

Transportation Impact Fee East - Old East

Special Revenue Fund

| Fund 1130<br>Div. 0821                 | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-)   | Comments  |
|--|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>                        |                                     |                    |                    |                     |                       |                    |   |
| 361100                                 | Interest                            | 4,004              | 7,186              | 3,800               | 6,000                 | 2,200              |   |
| 399000                                 | Cash Carry Forward                  | 0                  | 0                  | 2,350,532           | 3,519                 | (2,347,013)        | <b>Overall Revenue Increase/Decrease:</b>                 |
|  | <b>Total Fund Revenues</b>          | <b>4,004</b>       | <b>7,186</b>       | <b>2,354,332</b>    | <b>9,519</b>          | <b>(2,344,813)</b> | <b>-99.60%</b>  |
| <b>Expenditures</b>                    |                                     |                    |                    |                     |                       |                    |   |
| <b>541- Road and Street Facilities</b> |                                     |                    |                    |                     |                       |                    |   |
| 531000                                 | Professional Services               | 98,872             | 22,338             | 2,000               | 2,000                 | 0                  |   |
| 549005                                 | Bank Analysis Fees                  | 226                | 64                 | 100                 | 100                   | 0                  |   |
| 563000                                 | Improvements other than Bldg        | 0                  | 0                  | 0                   | 0                     | 0                  |   |
| 563000                                 | Design & Permitting                 | 0                  | 0                  | 0                   | 0                     | 0                  |   |
|  | <b>Total Operating Expenditures</b> | <b>99,098</b>      | <b>22,402</b>      | <b>2,100</b>        | <b>2,100</b>          | <b>0</b>           |   |
| 598020                                 | Reserve - Designated for Future Use | 0                  | 0                  | 2,352,232           | 7,419                 | (2,344,813)        |   |
|  | <b>Total Reserves</b>               | <b>0</b>           | <b>0</b>           | <b>2,352,232</b>    | <b>7,419</b>          | <b>(2,344,813)</b> |   |
|  | <b>Total Fund Expenditures</b>      | <b>99,098</b>      | <b>22,402</b>      | <b>2,354,332</b>    | <b>9,519</b>          | <b>(2,344,813)</b> | <b>Overall Expenditure Increase/Decrease:<br/>-99.60%</b> |

**Description:**

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

**Transportation Impact Fee - West**

**Special Revenue Fund**

| <b>Fund 1131</b>                       |                                   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|--|-----------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 0821</b>                       | <b>Description</b>                | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                               |
| <b>Revenues</b>                        |                                   |                 |                 |                 |                  |                |   |
| 361100                                 | Interest                          | 232             | 424             | 200             | 200              | 0              |   |
| 399000                                 | Cash Carry Forward                | 0               | 0               | 98,592          | 99,236           | 644            | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Fund Revenues</b>             |                                   | <b>232</b>      | <b>424</b>      | <b>98,792</b>   | <b>99,436</b>    | <b>644</b>     | <b>0.65%</b>                                  |
| <b>Expenditures</b>                    |                                   |                 |                 |                 |                  |                |   |
| <b>541- Road and Street Facilities</b> |                                   |                 |                 |                 |                  |                |   |
| 531000                                 | Professional Services             | 33              | 40              | 100             | 200              | 100            |   |
| 549005                                 | Bank Analysis Fees                | 25              | 40              | 150             | 50               | (100)          |   |
| <b>Total Operating Expenditures</b>    |                                   | <b>58</b>       | <b>80</b>       | <b>250</b>      | <b>250</b>       | <b>0</b>       |   |
| 598040                                 | Reserve - Future Capital Projects | 0               | 0               | 98,542          | 99,186           | 644            |   |
| <b>Total Reserves</b>                  |                                   | <b>0</b>        | <b>0</b>        | <b>98,542</b>   | <b>99,186</b>    | <b>644</b>     |   |
| <b>Total Fund Expenditures</b>         |                                   | <b>58</b>       | <b>80</b>       | <b>98,792</b>   | <b>99,436</b>    | <b>644</b>     | <b>Overall Expenditure Increase/Decrease:</b> |
|  |                                   |                 |                 |                 |                  |                | <b>0.65%</b>                                  |

**Transportation Impact Fee - East New**

**Special Revenue Fund**

| Fund 1137                              |                                   | Actual       | Actual       | Adopted        | Tentative     | Changes          |   |
|--|-----------------------------------|--------------|--------------|----------------|---------------|------------------|---|
| Div. 0821                              |                                   | FY 20-21     | FY 21-22     | FY 22-23       | FY 23-24      | + / (-)          | Comments                                      |
| <b>Revenues</b>                        |                                   |              |              |                |               |                  |   |
| 361100                                 | Interest                          | 1,394        | 2,597        | 1,300          | 1,400         | 100              |   |
| 399000                                 | Cash Carry Forward                | 0            | 0            | 851,168        | 78,111        | (773,057)        | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Fund Revenues</b>             |                                   | <b>1,394</b> | <b>2,597</b> | <b>852,468</b> | <b>79,511</b> | <b>(772,957)</b> | <b>-90.67%</b>                                |
| <b>Expenditures</b>                    |                                   |              |              |                |               |                  |   |
| <b>541- Road and Street Facilities</b> |                                   |              |              |                |               |                  |   |
| 531000                                 | Professional Services             | 205          | 248          | 400            | 400           | 0                |   |
| 549005                                 | Bank Analysis Fees                | 33           | 40           | 150            | 100           | (50)             |   |
| <b>Total Operating Expenditures</b>    |                                   | <b>238</b>   | <b>288</b>   | <b>550</b>     | <b>500</b>    | <b>(50)</b>      |   |
| 598040                                 | Reserve - Future Capital Projects | 0            | 0            | 851,918        | 79,011        | (772,907)        |   |
| <b>Total Reserves</b>                  |                                   | <b>0</b>     | <b>0</b>     | <b>851,918</b> | <b>79,011</b> | <b>(772,907)</b> |   |
|  |                                   |              |              |                |               |                  | <b>Overall Expenditure Increase/Decrease:</b> |
| <b>Total Fund Expenditures</b>         |                                   | <b>238</b>   | <b>288</b>   | <b>852,468</b> | <b>79,511</b> | <b>(772,957)</b> | <b>-90.67%</b>                                |



**Transportation Impact Fee - D1**

**Special Revenue Fund**

| Fund 1154<br>Div. 0821                 | Description                       | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -) | Comments  |
|--|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Revenues</b>                        |                                   |                    |                    |                     |                       |                   |   |
| 324310                                 | Impact Fees- Resi- Transport      | 0                  | 233,110            | 0                   | 200,000               | 200,000           |   |
| 324320                                 | Impact Fee- Comm- Transport       | 0                  | 1,695              | 0                   | 0                     | 0                 |   |
| 361100                                 | Interest                          | 0                  | 360                | 0                   | 1,000                 | 1,000             |   |
| 399000                                 | Cash Carry Forward                | 0                  | 0                  | 0                   | 410,165               | 410,165           |   |
| <b>Total Fund Revenues</b>             |                                   | <b>0</b>           | <b>235,165</b>     | <b>0</b>            | <b>611,165</b>        | <b>611,165</b>    | <b>Overall Revenue Increase/Decrease:<br/>100.00%</b>     |
| <b>Expenditures</b>                    |                                   |                    |                    |                     |                       |                   |   |
| <b>541- Road and Street Facilities</b> |                                   |                    |                    |                     |                       |                   |   |
| 531000                                 | Professional Services             | 0                  | 0                  | 0                   | 1,000                 | 1,000             |   |
| 549005                                 | Bank Analysis Fees                | 0                  | 0                  | 0                   | 0                     | 0                 |   |
| <b>Total Operating Expenditures</b>    |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>1,000</b>          | <b>1,000</b>      |   |
| 598040                                 | Reserve - Future Capital Projects | 0                  | 0                  | 0                   | 610,165               | 610,165           |   |
| <b>Total Reserves</b>                  |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>610,165</b>        | <b>610,165</b>    |   |
| <b>Total Fund Expenditures</b>         |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>611,165</b>        | <b>611,165</b>    | <b>Overall Expenditure Increase/Decrease:<br/>100.00%</b> |

**Transportation Impact Fee - D2**

**Special Revenue Fund**

| Fund 1155<br>Div. 0821                 | Description                       | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|--|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues</b>                        |                                   |                    |                    |                     |                       |                |   |
| 324310                                 | Impact Fees - Transportation      | 0                  | 81,118             | 0                   | 70,000                | 70,000         |   |
| 361100                                 | Interest                          | 0                  | 101                | 0                   | 100                   | 100            |   |
| 399000                                 | Cash Carry Forward                | 0                  | 0                  | 0                   | 150,319               | 150,319        |   |
| <b>Total Fund Revenues</b>             |                                   | <b>0</b>           | <b>81,219</b>      | <b>0</b>            | <b>220,419</b>        | <b>220,419</b> | <b>Overall Revenue Increase/Decrease:<br/>100.00%</b>     |
| <b>Expenditures</b>                    |                                   |                    |                    |                     |                       |                |   |
| <b>541- Road and Street Facilities</b> |                                   |                    |                    |                     |                       |                |   |
| 531000                                 | Professional Services             | 0                  | 0                  | 0                   | 1,000                 | 1,000          |   |
| <b>Total Operating Expenditures</b>    |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>1,000</b>          | <b>1,000</b>   |   |
| 598040                                 | Reserve - Future Capital Projects | 0                  | 0                  | 0                   | 219,419               | 219,419        |   |
| <b>Total Reserves</b>                  |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>219,419</b>        | <b>219,419</b> |   |
| <b>Total Fund Expenditures</b>         |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>220,419</b>        | <b>220,419</b> | <b>Overall Expenditure Increase/Decrease:<br/>100.00%</b> |

**Law Enforcement Trust Impact Fee**

**Special Revenue Fund**

| Fund 1156<br>Div. 6001              | Description                       | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|-------------------------------------|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues</b>                     |                                   |                    |                    |                     |                       |                |   |
| 361100                              | Interest                          | 0                  | 41                 | 0                   | 55                    | 55             |   |
| 324110                              | Impact Fees- Res Pub Safety       | 0                  | 47,513             | 0                   | 55,000                | 55,000         |   |
| 324120                              | Impact Fees- Com Pub Safety       | 0                  | 147                | 0                   | 500                   | 500            |   |
| 399000                              | Cash Carry Forward                | 0                  | 0                  | 0                   | 103,357               | 103,357        |   |
| <b>Total Fund Revenues</b>          |                                   | <b>0</b>           | <b>47,701</b>      | <b>0</b>            | <b>158,912</b>        | <b>158,912</b> | <b>Overall Revenue Increase/Decrease:<br/>100.00%</b>     |
| <b>Expenditures</b>                 |                                   |                    |                    |                     |                       |                |   |
| <b>521- Law Enforcement</b>         |                                   |                    |                    |                     |                       |                |   |
| 531000                              | Professional Services             | 0                  | 0                  | 0                   | 50                    | 50             |   |
| 549005                              | Bank Analysis Fees                | 0                  | 0                  | 0                   | 50                    | 50             |   |
| <b>Total Operating Expenditures</b> |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>100</b>            | <b>100</b>     |   |
| 598020                              | Reserve for Future Capital Outlay | 0                  | 0                  | 0                   | 158,812               | 158,812        |   |
| <b>Total Reserves</b>               |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>158,812</b>        | <b>158,812</b> |   |
| <b>Total Fund Expenditures</b>      |                                   | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>158,912</b>        | <b>158,912</b> | <b>Overall Expenditure Increase/Decrease:<br/>100.00%</b> |

**Fire Rescue Trust- Impact Fee**

**Special Revenue Fund**

| <b>Fund 1157</b>                    |                                   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|-------------------------------------|-----------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 6001</b>                    | <b>Description</b>                | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                       |
| <b>Revenues</b>                     |                                   |                 |                 |                 |                  |                |   |
| 361100                              | Interest                          | 0               | 213             | 0               | 850              | 850            |   |
| 324110                              | Impact Fees - Res Pub Safety      | 0               | 162,972         | 0               | 165,000          | 165,000        |   |
| 324120                              | Impact Fees - Com Pub Safety      | 0               | 483             | 0               | 2,000            | 2,000          |   |
| 399000                              | Cash Carry Forward                | 0               | 0               | 0               | 326,417          | 326,417        |   |
| <b>Total Fund Revenues</b>          |                                   | <b>0</b>        | <b>163,668</b>  | <b>0</b>        | <b>494,267</b>   | <b>494,267</b> | <b>Overall Revenue Increase/Decrease: 100.00%</b>     |
| <b>Expenditures</b>                 |                                   |                 |                 |                 |                  |                |   |
| <b>522- Fire Control</b>            |                                   |                 |                 |                 |                  |                |   |
| 531000                              | Professional Services             | 0               | 0               | 0               | 50               | 50             |   |
| 549005                              | Bank Analysis Fees                | 0               | 0               | 0               | 50               | 50             |   |
| <b>Total Operating Expenditures</b> |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>100</b>       | <b>100</b>     |   |
| 598020                              | Reserve for Future Capital Outlay | 0               | 0               | 0               | 494,167          | 494,167        |   |
| <b>Total Reserves</b>               |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>494,167</b>   | <b>494,167</b> |   |
| <b>Total Fund Expenditures</b>      |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>494,267</b>   | <b>494,267</b> | <b>Overall Expenditure Increase/Decrease: 100.00%</b> |

**EMS Trust Impact Fee**

**Special Revenue Fund**

| <b>Fund 1158</b>                                   |                                   | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|--|-----------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 6001</b>                                   | <b>Description</b>                | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+/(-)</b>   | <b>Comments</b>                                       |
| <b>Revenues</b>                                    |                                   |                 |                 |                 |                  |                |   |
| 361100   | Interest                          | 0               | 12              | 0               | 10               | 10             |   |
| 324110   | Impact Fees - Res Pub Safety      | 0               | 13,548          | 0               | 15,000           | 15,000         |   |
| 324120   | Impact Fees - Com Pub Safety      | 0               | 38              | 0               | 110              | 110            |   |
| 399000   | Cash Carry Forward                | 0               | 0               | 0               | 28,718           | 28,718         |   |
| <b>Total Fund Revenues</b>                         |                                   | <b>0</b>        | <b>13,598</b>   | <b>0</b>        | <b>43,838</b>    | <b>43,838</b>  | <b>Overall Revenue Increase/Decrease: 100.00%</b>     |
| <b>Expenditures</b>                                |                                   |                 |                 |                 |                  |                |   |
| <b>525- Emergency and Disaster Relief Services</b> |                                   |                 |                 |                 |                  |                |   |
| 531000   | Professional Services             | 0               | 0               | 0               | 50               | 50             |   |
| 549005   | Bank Analysis Fees                | 0               | 0               | 0               | 50               | 50             |   |
| <b>Total Operating Expenditures</b>                |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>100</b>       | <b>100</b>     |   |
| 598020   | Reserve for Future Capital Outlay | 0               | 0               | 0               | 43,738           | 43,738         |   |
| <b>Total Reserves</b>                              |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>43,738</b>    | <b>43,738</b>  |   |
| <b>Total Fund Expenditures</b>                     |                                   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>43,838</b>    | <b>43,838</b>  | <b>Overall Expenditure Increase/Decrease: 100.00%</b> |

| Fund 1141<br>Div. 2009                 | Description                     | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-  | Comments                                      |
|--|---------------------------------|--------------------|--------------------|---------------------|-----------------------|-----------------|---|
| <b>Revenues</b>                        |                                 |                    |                    |                     |                       |                 |   |
| 361100                                 | Interest                        | 319                | 474                | 250                 | 1,000                 | 750             |   |
| 399000                                 | Cash Carry Forward              | 0                  | 0                  | 169,606             | 150,825               | (18,781)        | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Fund Revenues</b>             |                                 | <b>319</b>         | <b>474</b>         | <b>169,856</b>      | <b>151,825</b>        | <b>(18,031)</b> | <b>-11.88%</b>                                |
| <b>Expenditures</b>                    |                                 |                    |                    |                     |                       |                 |   |
| <b>559- Other Economic Environment</b> |                                 |                    |                    |                     |                       |                 |   |
| 549005                                 | Bank Analysis Fees              | 806                | 796                | 1,000               | 1,000                 | 0               |   |
| 582008                                 | Economic Development Incentives | 12,000             | 12,000             | 168,856             | 150,825               | (18,031)        | <b>Overall Expenditure Increase/Decrease:</b> |
| <b>Total Fund Expenditures</b>         |                                 | <b>12,806</b>      | <b>12,796</b>      | <b>169,856</b>      | <b>151,825</b>        | <b>(18,031)</b> | <b>-11.88%</b>                                |

**Description:**

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

| Fund 1104<br>Div. 1703                          | Description                 | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments   |
|---|-----------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Revenues</b>                                 |                             |                    |                    |                     |                       |                  |  |
| 312300  | Ninth Cent Fuel Tax         | 0                  | 0                  | 0                   | 0                     | 0                |  |
| 312300  | Local Option Fuel Tax       | 0                  | 0                  | 0                   | 0                     | 0                |  |
| 325201  | DNSD/Front Foot             | 233,177            | 232,733            | 260,000             | 510,000               | 250,000          | Rate \$1.16 Per Front Foot                               |
| 325202  | DNSD Delinquent Front Foot  | 28,810             | 23,873             | 0                   | 0                     | 0                |  |
| 361100  | Interest                    | 895                | 1,345              | 200                 | 200                   | 0                |  |
| 386702  | Excess Fees - Tax Collector | 1,202              | 1,351              | 1,200               | 1,200                 | 0                |  |
| 399000  | Cash Carry Forward          | 0                  | 0                  | 262,377             | 491,547               | 229,170          | <b>Overall Revenue Increase/Decrease:</b>                |
| <b>Total Fund Revenues</b>                      |                             | <b>264,084</b>     | <b>259,301</b>     | <b>523,777</b>      | <b>1,002,947</b>      | <b>479,170</b>   | <b>91.48%</b>  |
| <b>Expenditures</b>                             |                             |                    |                    |                     |                       |                  |  |
| <b>513- Financial and Administrative</b>        |                             |                    |                    |                     |                       |                  |  |
| 534006  | Other Contracted Services   | 0                  | 2,414              | 14,000              | 14,000                | 0                | Mosquito Control   |
| 534008  | Comm Fees - Tax Collector   | 5,240              | 5,132              | 5,350               | 5,350                 | 0                |  |
| 534009  | Property Appraiser Fees     | 3,839              | 3,833              | 4,100               | 4,100                 | 0                |  |
| <b>519- Other General Governmental Services</b> |                             |                    |                    |                     |                       |                  |  |
| 543000  | Utilities Expense           | 10,334             | 9,303              | 11,000              | 11,000                | 0                |  |
| <b>541- Road and Street Facilities</b>          |                             |                    |                    |                     |                       |                  |  |
| 531000  | Professional Services       | 158                | 129                | 450                 | 450                   | 0                |  |
| 534006  | Other Contracted Services   | 0                  | 2,414              | 1,500               | 1,500                 | 0                | Possible Tree Removal, Etc.                              |
| 534010  | Governmental Services       | 509,559            | 28,875             | 177,000             | 825,000               | 648,000          | Road and Bridge Staff Time                               |
| 542000  | Postage Expense             | 0                  | 0                  | 100                 | 100                   | 0                |  |
| 546003  | Vehicle Repair              | 0                  | 3,036              | 1,000               | 1,000                 | 0                |  |
| 546006  | Small tools & Equipt        | 95                 | 0                  | 0                   | 0                     | 0                |  |
| 549003  | Landfill Tipping Fees       | 1,280              | 115                | 1,400               | 1,400                 | 0                |  |
| 549005  | Bank Analysis Fees          | 175                | 160                | 500                 | 500                   | 0                |  |
| 553000  | Road Materials & Supplies   | 0                  | 37,700             | 45,000              | 45,000                | 0                |  |
| <b>Total Operating Expenditures</b>             |                             | <b>530,680</b>     | <b>93,110</b>      | <b>261,400</b>      | <b>909,400</b>        | <b>648,000</b>   |  |
| 598010  | Reserve - Contingency       | 0                  | 0                  | 262,377             | 93,547                | (168,830)        |  |
| <b>Total Reserves</b>                           |                             | <b>0</b>           | <b>0</b>           | <b>262,377</b>      | <b>93,547</b>         | <b>(168,830)</b> |  |
| <b>Total Fund Expenditures</b>                  |                             | <b>530,680</b>     | <b>93,110</b>      | <b>523,777</b>      | <b>1,002,947</b>      | <b>479,170</b>   | <b>Overall Expenditure Increase/Decrease:<br/>91.48%</b> |

**Description:**

The Flagler County Board of County Commissioners, acting as the Daytona North Service District, has the power and authority permitted by law to provide and maintain streets, recreation facilities and services within the boundaries of the District, and to expend monies for those purposes. The District shall in the manner prescribed by law, prescribe, establish and maintain such services, special assessments or taxes, and raise funds and revenues in any other manner permitted by law within the District, only as shall be necessary to produce sufficient revenues for the special services, facilities and administration. The front foot assessment has been \$0.58 per front foot from Fiscal Year 1993-2023.

North Malacompra Drainage Basin District

Special Revenue Fund

| Fund 1127<br>Div. 1702                          | Description                              | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments   |
|---|--|--------------------|--------------------|---------------------|-----------------------|----------------|--|
| <b>Revenues</b>                                 |  |                    |                    |                     |                       |                |  |
| 325201  | N Malacompra District Special Assessment | 34,496             | 34,341             | 35,000              | 33,500                | (1,500)        |  |
| 325202  | Delinquent Spec Assessment               | 604                | 682                | 0                   | 0                     | 0              |  |
| 361100  | Interest - MMIA & Investments            | 304                | 645                | 60                  | 800                   | 740            |  |
| 386702  | Excess Fees - Tax Collector              | 161                | 184                | 160                 | 185                   | 25             |  |
| 312300  | Refund-Prior Year Expense                | 543                | 0                  | 0                   | 0                     | 0              |  |
| 399000  | Cash Carry Forward                       | 0                  | 0                  | 205,393             | 237,692               | 32,299         |  |
| <b>Total Fund Revenues</b>                      |  | <b>36,108</b>      | <b>35,853</b>      | <b>240,613</b>      | <b>272,177</b>        | <b>31,564</b>  | <b>Overall Revenue Increase/Decrease:<br/>13.12%</b>     |
| <b>Expenditures</b>                             |  |                    |                    |                     |                       |                |  |
| <b>538- Flood Control/Stormwater Management</b> |  |                    |                    |                     |                       |                |  |
| 531000  | Professional Services                    | 31                 | 42                 | 0                   | 100                   | 100            |  |
| 534008  | Commission Fees - Tax Collector          | 702                | 700                | 850                 | 850                   | 0              |  |
| 534009  | Commission Fees - Property Appraiser     | 2,354              | 2,351              | 2,400               | 2,400                 | 0              |  |
| 549005  | Bank Analysis Fees                       | 100                | 96                 | 210                 | 110                   | (100)          |  |
| <b>Total Operating Expenditures</b>             |  | <b>3,187</b>       | <b>3,189</b>       | <b>3,460</b>        | <b>3,460</b>          | <b>0</b>       |  |
| 598020  | Designated for Future Use                | 0                  | 0                  | 237,153             | 268,717               | 31,564         |  |
| <b>Total Reserves</b>                           |  | <b>0</b>           | <b>0</b>           | <b>237,153</b>      | <b>268,717</b>        | <b>31,564</b>  |  |
| <b>Total Fund Expenditures</b>                  |  | <b>3,187</b>       | <b>3,189</b>       | <b>240,613</b>      | <b>272,177</b>        | <b>31,564</b>  | <b>Overall Expenditure Increase/Decrease:<br/>13.12%</b> |

**Description:**

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



**Bimini Gardens MSTU**

**Special Revenue Fund**

| Fund 1175<br>Div. 1701                   | Description                 | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments  |
|--|-----------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                          |                             |                    |                    |                     |                       |                  |   |
| 325201                                   | Bimini Gardens Assessment   | 4,952              | 4,794              | 5,400               | 5,300                 | (100)            |   |
| 325202                                   | Delinquent Spec Asses       | 398                | 280                | 0                   | 0                     | 0                |   |
| 361100                                   | Interest                    | 103                | 125                | 25                  | 100                   | 75               |   |
| 386702                                   | Excess Fees - Tax Collector | 25                 | 27                 | 0                   | 25                    | 25               |   |
| 399000                                   | Cash Carry Forward          | 0                  | 0                  | 48,822              | 33,828                | (14,994)         | <b>Overall Revenue Increase/Decrease:</b>                 |
| <b>Total Fund Revenues</b>               |                             | <b>5,478</b>       | <b>5,225</b>       | <b>54,247</b>       | <b>39,253</b>         | <b>(14,994)</b>  | <b>-27.64%</b>  |
| <b>Expenditures</b>                      |                             |                    |                    |                     |                       |                  |   |
| <b>513- Financial and Administrative</b> |                             |                    |                    |                     |                       |                  |   |
| 534008                                   | Comm Fees - Tax Collector   | 107                | 101                | 200                 | 100                   | (100)            |   |
| 534009                                   | Property Appraiser Fees     | 59                 | 59                 | 125                 | 60                    | (65)             |   |
| 534010                                   | Governmental Services       | 282                | 15,140             | 53,872              | 39,043                | (14,829)         | Based on actuals  |
| 549005                                   | Bank Analysis Fees          | 50                 | 40                 | 50                  | 50                    | 0                |   |
| <b>Total Operating Expenditures</b>      |                             | <b>498</b>         | <b>15,340</b>      | <b>54,247</b>       | <b>39,253</b>         | <b>(14,994)</b>  |   |
| <b>Total Fund Expenditures</b>           |                             | <b>498</b>         | <b>15,340</b>      | <b>54,247</b>       | <b>39,253</b>         | <b>(14,994)</b>  | <b>Overall Expenditure Increase/Decrease:<br/>-27.64%</b> |

**Description:**

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

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

**Espanola Special Assessment**

**Special Revenue Fund**

| <b>Fund 1177</b>                    |                                 | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|-------------------------------------|---------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 1704</b>                    | <b>Description</b>              | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                       |
| <b>Revenues</b>                     |                                 |                 |                 |                 |                  |                |   |
| 325201                              | Mosquito Control Assessment     | 1,223           | 1,414           | 1,300           | 1,400            | 100            |   |
| 325202                              | Delinquent Special Assessments  | 117             | 160             | 0               | 0                | 0              |   |
| 334610                              | State Grt- Han Srv- Health/Hosp | 0               | 5,057           | 0               | 0                | 0              |   |
| 361100                              | Interest                        | 52              | 56              | 20              | 50               | 30             |   |
| 386702                              | Excess Fees - Tax Collector     | 6               | 8               | 6               | 10               | 4              |   |
| 399000                              | Cash Carry Forward              | 0               | 0               | 27,783          | 18,514           | (9,269)        |   |
| <b>Total Fund Revenues</b>          |                                 | <b>1,398</b>    | <b>6,696</b>    | <b>29,109</b>   | <b>19,974</b>    | <b>(9,135)</b> | <b>Overall Revenue Increase/Decrease: -31.38%</b>     |
| <b>Expenditures</b>                 |                                 |                 |                 |                 |                  |                |   |
| <b>562- Health Services</b>         |                                 |                 |                 |                 |                  |                |   |
| 534006                              | Other Contracted Services       | 0               | 5,057           | 28,799          | 19,664           | (9,135)        | Monitoring/Treatment of Mosquitos                     |
| 534008                              | Comm Fees - Tax Collector       | 27              | 31              | 30              | 30               | 0              |   |
| 534009                              | Property Appraiser Fees         | 204             | 204             | 210             | 210              | 0              |   |
| 549005                              | Bank Analysis Fees              | 58              | 56              | 70              | 70               | 0              |   |
| <b>Total Operating Expenditures</b> |                                 | <b>289</b>      | <b>5,349</b>    | <b>29,109</b>   | <b>19,974</b>    | <b>(9,135)</b> |   |
| <b>Total Fund Expenditures</b>      |                                 | <b>289</b>      | <b>5,349</b>    | <b>29,109</b>   | <b>19,974</b>    | <b>(9,135)</b> | <b>Overall Expenditure Increase/Decrease: -31.38%</b> |

**Description:**

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

Cost per special assessment unit is \$11.76 each.

Rima Ridge Special Assessment

Special Revenue Fund

| Fund 1178<br>Div. 1704              | Description                     | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|-------------------------------------|---------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues</b>                     |                                 |                    |                    |                     |                       |                |   |
| 325201                              | Mosquito Control Assessment     | 2,579              | 1,964              | 2,400               | 2,300                 | (100)          |   |
| 325202                              | Delinquent Special Assessments  | 61                 | 76                 | 0                   | 0                     | 0              |   |
| 334610                              | State Grt- Han Srv- Health/Hosp | 0                  | 6,155              | 0                   | 0                     | 0              |   |
| 361100                              | Interest                        | 101                | 107                | 60                  | 100                   | 40             |   |
| 386702                              | Excess Fees - Tax Collector     | 11                 | 11                 | 15                  | 15                    | 0              |   |
| 399000                              | Cash Carry Forward              | 0                  | 0                  | 40,316              | 34,768                | (5,548)        |   |
| <b>Total Fund Revenues</b>          |                                 | <b>2,752</b>       | <b>8,312</b>       | <b>42,791</b>       | <b>37,183</b>         | <b>(5,608)</b> | <b>Overall Revenue Increase/Decrease: -13.11%</b>     |
| <b>Expenditures</b>                 |                                 |                    |                    |                     |                       |                |   |
| <b>562- Health Services</b>         |                                 |                    |                    |                     |                       |                |   |
| 534006                              | Other Contracted Services       | 204                | 6,156              | 6,000               | 7,010                 | 1,010          | Mosquito Control                                      |
| 534008                              | Comm Fees - Tax Collector       | 49                 | 41                 | 45                  | 45                    | 0              |   |
| 534009                              | Property Appraiser Fees         | 216                | 216                | 225                 | 225                   | 0              |   |
| 549005                              | Bank Analysis Fees              | 50                 | 56                 | 100                 | 100                   | 0              |   |
| <b>Total Operating Expenditures</b> |                                 | <b>519</b>         | <b>6,468</b>       | <b>6,370</b>        | <b>7,380</b>          | <b>1,010</b>   |   |
| 598020                              | Designated for Future Use       | 0                  | 0                  | 36,421              | 29,803                | (6,618)        |   |
| <b>Total Reserves</b>               |                                 | <b>0</b>           | <b>0</b>           | <b>36,421</b>       | <b>29,803</b>         | <b>(6,618)</b> |   |
| <b>Total Fund Expenditures</b>      |                                 | <b>519</b>         | <b>6,468</b>       | <b>42,791</b>       | <b>37,183</b>         | <b>(5,608)</b> | <b>Overall Expenditure Increase/Decrease: -13.11%</b> |

**Description:**

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

Cost per special assessment unit is \$14.62 each.

State Housing Initiatives Partnership Program (SHIP)

Special Revenue Fund

| Fund 1143<br>Div. 0505                      | Description                        | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-   | Comments  |
|---|------------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                             |                                    |                    |                    |                     |                       |                  |   |
| 334200                                      | DEM-HLMP AGR# B00037               | 14,564             | 0                  | 0                   | 0                     | 0                |   |
| 335501                                      | State Housing Assistance           | 704,809            | 1,185,846          | 1,156,435           | 1,438,115             | 281,680          |   |
| 361100                                      | Interest                           | 1,415              | 4,501              | 2,500               | 6,700                 | 4,200            |   |
| 369301                                      | Refund - Prior Year Expense        | 219,547            | 135,920            | 75,000              | 93,000                | 18,000           |   |
| 381000                                      | Interfund Transfer                 | 68,232             | 0                  | 0                   | 0                     | 0                |   |
| 399000                                      | Cash Carry Forward                 | 0                  | 0                  | 636,631             | 0                     | (636,631)        |   |
| <b>Total Revenues</b>                       |                                    | <b>1,008,567</b>   | <b>1,326,267</b>   | <b>1,870,566</b>    | <b>1,537,815</b>      | <b>(332,751)</b> | <b>Overall Revenue Increase/Decrease: -17.79%</b>     |
| <b>559- Other Economic Environment</b>      |                                    |                    |                    |                     |                       |                  |   |
| 512000                                      | Regular Salaries                   | 38,685             | 54,366             | 0                   | 50,523                | 50,523           | 1.0 FTE with 5.3% COLA Moved From General Fund        |
| 52XXXX                                      | Employee Benefits                  | 14,702             | 16,903             | 0                   | 24,452                | 24,452           |   |
| <b>Total Personnel Services</b>             |                                    | <b>53,387</b>      | <b>71,268</b>      | <b>0</b>            | <b>74,975</b>         | <b>74,975</b>    |   |
| <b>Expenditures</b>                         |                                    |                    |                    |                     |                       |                  |   |
| 534006                                      | Other Contracted Services          | 0                  | 550                | 10,000              | 54,421                | 44,421           | Misc Contracted Services & Req.Client Classes         |
| 540000                                      | Travel/Conference Seminar          | 0                  | 0                  | 1,000               | 1,000                 | 0                |   |
| 541002                                      | Communications Recurring           | 0                  | 0                  | 600                 | 600                   | 0                |   |
| 542000                                      | Postage Expense                    | 0                  | 60                 | 250                 | 250                   | 0                |   |
| 546004                                      | Maintenance Agreements             | 25                 | 26                 | 150                 | 160                   | 10               |   |
| 547000                                      | Printing & Binding                 | 0                  | 40                 | 50                  | 50                    | 0                |   |
| 549004                                      | Advertising                        | 31                 | 777                | 1,000               | 1,000                 | 0                |   |
| 549005                                      | Bank Analysis Fees                 | 1,918              | 3,062              | 1,600               | 1,600                 | 0                |   |
| 551000                                      | Office Supplies                    | 0                  | 24                 | 200                 | 200                   | 0                |   |
| 551001                                      | Office Equipment                   | 6                  | 91                 | 250                 | 200                   | (50)             | Reduced based on average costs                        |
| 552002                                      | Other Operating Expenses           | 0                  | 0                  | 100                 | 100                   | 0                |   |
| 552006                                      | Data Processing Software           | 0                  | 0                  | 300                 | 0                     | (300)            |   |
| 554001                                      | Publications/Memberships           | 200                | 200                | 300                 | 7,800                 | 7,500            | Added Housing Services Program                        |
| 555001                                      | Training/Educational Cost          | 0                  | 0                  | 500                 | 500                   | 0                |   |
| 555002                                      | Conference/Seminar Regist          | 0                  | 0                  | 500                 | 500                   | 0                |   |
| <b>Total Operating Expenditures</b>         |                                    | <b>2,180</b>       | <b>4,829</b>       | <b>16,800</b>       | <b>68,381</b>         | <b>51,581</b>    |   |
| 583003                                      | Foreclosure Intervention           | 0                  | 1,400              | 20,000              | 0                     | (20,000)         |   |
| 583004                                      | Grant - Rapid Re-Housing           | 0                  | 0                  | 34,000              | 0                     | (34,000)         |   |
| 583005                                      | Primary Residence Buy Assistance   | 120,000            | 160,000            | 300,000             | 140,000               | (160,000)        |   |
| 583006                                      | Replacement Housing Strategy/Rehab | 8,769              | 235,175            | 1,499,766           | 1,254,459             | (245,307)        |   |
| 582014                                      | Coronavirus Relief Funds           | 573,077            | 0                  | 0                   | 0                     | 0                |   |
| 583011                                      | Emergency Assistance               | 2,504              | 0                  | 0                   | 0                     | 0                |   |
| <b>Total Grants &amp; Aids Expenditures</b> |                                    | <b>704,350</b>     | <b>396,575</b>     | <b>1,853,766</b>    | <b>1,394,459</b>      | <b>(459,307)</b> |   |
| <b>Total Expenditures</b>                   |                                    | <b>759,917</b>     | <b>472,672</b>     | <b>1,870,566</b>    | <b>1,537,815</b>      | <b>(332,751)</b> | <b>Overall Expenditure Increase/Decrease: -17.79%</b> |

**Neighborhood Stabilization Program 3 (NSP3)**

**Special Revenue Fund**

| <b>Fund 1152</b>                       |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|--|-------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 8001</b>                       | <b>Description</b>                  | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                     |
| <b>Revenues</b>                        |                                     |                 |                 |                 |                  |                |   |
| 312300                                 | Refund-Prior Year Expense           | 29,550          | 0               | 0               | 0                | 0              |   |
| 399000                                 | Cash Carry Forward                  | 0               | 0               | 50,518          | 50,518           | 0              |   |
|  | <b>Total Revenues</b>               | <b>29,550</b>   | <b>0</b>        | <b>50,518</b>   | <b>50,518</b>    | <b>0</b>       | <b>Overall Revenue Increase/Decrease: 0.00%</b>     |
| <b>Expenditures</b>                    |                                     |                 |                 |                 |                  |                |   |
| <b>559- Other Economic Environment</b> |                                     |                 |                 |                 |                  |                |   |
| 534010                                 | Governmental Services               | 0               | 0               | 50,518          | 50,518           | 0              |   |
|  | <b>Total Operating Expenditures</b> | <b>0</b>        | <b>0</b>        | <b>50,518</b>   | <b>50,518</b>    | <b>0</b>       |   |
|  | <b>Total Expenditures</b>           | <b>0</b>        | <b>0</b>        | <b>50,518</b>   | <b>50,518</b>    | <b>0</b>       | <b>Overall Expenditure Increase/Decrease: 0.00%</b> |

**Description:**

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

| Fund 1153<br>Div. 8001                 | Description               | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -) | Comments  |
|--|---------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Revenues</b>                        |                           |                    |                    |                     |                       |                   |   |
| 399000                                 | Cash Carry Forward        | 0                  | 0                  | 0                   | 42,000                | 0                 | <b>Overall Revenue Increase/Decrease:<br/>100.00%</b>     |
| <b>Total Revenues</b>                  |                           | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>42,000</b>         | <b>0</b>          |   |
| <b>Expenditures</b>                    |                           |                    |                    |                     |                       |                   |   |
| <b>559- Other Economic Environment</b> |                           |                    |                    |                     |                       |                   |   |
| 534006                                 | Other Contracted Services | 0                  | 0                  | 0                   | 42,000                | 42,000            | <b>Overall Expenditure Increase/Decrease:<br/>100.00%</b> |
| <b>Total Operating Expenditures</b>    |                           | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>42,000</b>         | <b>42,000</b>     |   |
| <b>Total Expenditures</b>              |                           | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>42,000</b>         | <b>42,000</b>     |   |

**Description:**

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

Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

| Fund 1180<br>Div. 0000     | Description                                | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments                           |
|----------------------------|--|--------------------|--------------------|---------------------|-----------------------|----------------|------------------------------------|
| <b>Revenues</b>            |  |                    |                    |                     |                       |                |                                    |
| 329004                     | ROW Utilization/Permit & Review Fees       | 108,135            | 93,098             | 90,000              | 90,000                | 0              |                                    |
| 334390                     | FL Resilient Coastal Prg                   | 50,000             | 0                  | 0                   | 0                     | 0              |                                    |
| 335130                     | Insurance Agent County License             | 58,178             | 44,593             | 0                   | 0                     | 0              | Revenue to GF                      |
| 335140                     | Mobile Home Licenses                       | 30,776             | 32,501             | 30,000              | 30,000                | 0              |                                    |
| 335150                     | Alcoholic Beverage Licenses                | 41,593             | 37,941             | 30,000              | 30,000                | 0              |                                    |
| 341903                     | Staff Time/Admin Chrgs                     | 120,232            | 110,429            | 100,000             | 100,000               | 0              |                                    |
| 341904                     | Administrative Fee (Impact Fee - Schools)  | 15,828             | 44,810             | 60,000              | 60,000                | 0              |                                    |
| 341917                     | Administrative Fees (Impact Fee - Transp)  | 0                  | 9,725              | 30,000              | 30,000                | 0              |                                    |
| 341905                     | Administrative Fees (Impact Fee - Parks)   | 9,446              | 8,043              | 11,000              | 11,000                | 0              |                                    |
| 341918                     | Administrative Fees (Impact Fee - LE)      | 0                  | 1,474              | 3,500               | 3,500                 | 0              |                                    |
| 341919                     | Administrative Fees (Impact Fee - Fire)    | 0                  | 5,476              | 14,000              | 14,000                | 0              |                                    |
| 341920                     | Administrative Fees (Impact Fee - Library) | 0                  | 1,809              | 4,000               | 4,000                 | 0              |                                    |
| 342501                     | Construction Plan Review (fees subdiv)     | 41,404             | 63,830             | 40,000              | 40,000                | 0              |                                    |
| 342502                     | Development Engineering Inspections        | 8,130              | 29,142             | 8,000               | 8,000                 | 0              |                                    |
| 342503                     | Swale Grade Sheet Review Fees              | 30                 | 691                | 0                   | 0                     | 0              |                                    |
| 349001                     | Dev Svcs Application Fees                  | 154,246            | 92,470             | 80,000              | 80,000                | 0              |                                    |
| 349003                     | DRI Fees/CDD Fees                          | 0                  | 1,500              | 0                   | 0                     | 0              |                                    |
| 349004                     | LUC/Planning Review Fees                   | 98,452             | 131,966            | 135,000             | 135,000               | 0              |                                    |
| 354001                     | Animal Control Surcharge                   | 5                  | 30                 | 0                   | 0                     | 0              |                                    |
| 361100                     | Interest - Investments                     | 2,498              | 5,710              | 500                 | 500                   | 0              |                                    |
| 364001                     | Surplus Sale - Taxable                     | 0                  | 4,091              | 0                   | 0                     | 0              |                                    |
| 369907                     | Code Enforcement Copies                    | 14,551             | 15,758             | 12,000              | 12,000                | 0              |                                    |
| 399000                     | Cash Carry Forward                         | 0                  | 0                  | 1,040,214           | 1,260,283             | 220,069        | Overall Revenue Increase/Decrease: |
| <b>Total Fund Revenues</b> |  | <b>753,504</b>     | <b>735,087</b>     | <b>1,688,214</b>    | <b>1,908,283</b>      | <b>220,069</b> | <b>13.04%</b>                      |

**Municipal Services Fund - Planning & Zoning, Code Enforcement**

**Special Revenue Fund**

| <b>Fund 1180</b>                          |                                     | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|---|-------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 2003</b>                          | <b>Description</b>                  | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+/( -)</b>  | <b>Comments</b>                                 |
| <b>Planning &amp; Zoning Expenditures</b> |                                     |                 |                 |                 |                  |                |   |
| 512000                                    | Regular Salaries                    | 335,287         | 331,790         | 405,789         | 436,592          | 30,803         | 5.50 FTE with 5.3% COLA                         |
| 514000                                    | Overtime                            | 2,471           | 338             | 0               | 0                | 0              |   |
| 52XXXX                                    | Employee Benefits                   | 103,663         | 102,500         | 153,397         | 190,754          | 37,357         |   |
|   | <b>Total Personnel Services</b>     | <b>441,421</b>  | <b>434,628</b>  | <b>559,186</b>  | <b>627,346</b>   | <b>68,160</b>  |   |
| <b>515- Comprehensive Planning</b>        |                                     |                 |                 |                 |                  |                |   |
| 531000                                    | Professional Services               | 284             | 5,461           | 300             | 0                | (300)          |   |
| 534006                                    | Other Contracted Services           | 0               | 556             | 240,000         | 325,000          | 85,000         | Land Development Code, Comp and Economic Plan   |
| 540000                                    | Travel Expenses                     | 0               | 0               | 500             | 500              | 0              |   |
| 541001                                    | Devices & Accessories               | 203             | 0               | 700             | 700              | 0              |   |
| 541002                                    | Communications Recurring            | 1,799           | 1,703           | 2,030           | 4,430            | 2,400          | Wireless Services for 7 Devices                 |
| 542000                                    | Postage Expense                     | 279             | 644             | 1,500           | 1,500            | 0              |   |
| 544000                                    | Rentals & Leases                    | 1,334           | 1,112           | 1,050           | 1,100            | 50             | Building 2 Copier                               |
| 545003                                    | Vehicle Insurance                   | 494             | 819             | 900             | 606              | (294)          |   |
| 545006                                    | Other Insurance & Bonds             | 0               | 0               | 200             | 200              | 0              |   |
| 546003                                    | Vehicle Repair                      | 642             | 139             | 900             | 1,000            | 100            |   |
| 546004                                    | Maintenance Agreements              | 638             | 2,019           | 2,000           | 3,575            | 1,575          | Copier Maintenance and Supplies                 |
| 546006                                    | Small Tools and Equipment           | 0               | 0               | 100             | 100              | 0              |   |
| 547000                                    | Printing & Binding                  | 0               | 242             | 2,000           | 2,500            | 500            | Business Cards and Signs                        |
| 549000                                    | Other Current Charges               | 0               | 0               | 100             | 1,000            | 900            |   |
| 549004                                    | Advertising                         | 1,510           | 5,107           | 2,650           | 10,200           | 7,550          | Public Notice                                   |
| 549005                                    | Bank Analysis Fees                  | 341             | 448             | 400             | 400              | 0              |   |
| 551000                                    | Office Supplies                     | 742             | 181             | 2,000           | 2,500            | 500            |   |
| 551001                                    | Office Equipment                    | 338             | 333             | 3,500           | 3,500            | 0              | Computer Replacement Development Review Planner |
| 552001                                    | Gas, Oil, & Lubricants              | 2,064           | 1,842           | 5,200           | 5,200            | 0              |   |
| 552002                                    | Other Operating Expenses            | 0               | 14              | 200             | 200              | 0              |   |
| 552005                                    | Clothing & Wearing Apparel          | 0               | 0               | 625             | 2,200            | 1,575          | Uniforms  |
| 552006                                    | Data Processing Software            | 0               | 0               | 3,300           | 4,800            | 1,500          | Office 365, Adobe, VPN                          |
| 554001                                    | Publications/Memberships            | 605             | 150             | 2,800           | 2,800            | 0              |   |
| 555001                                    | Training/Educational Cost           | 0               | 885             | 1,800           | 1,800            | 0              |   |
| 555002                                    | Conference/Seminar Regist           | 0               | 0               | 800             | 800              | 0              | FFPMA Seminar, 3 Staff Members                  |
|   | <b>Total Operating Expenditures</b> | <b>11,273</b>   | <b>21,654</b>   | <b>275,555</b>  | <b>376,611</b>   | <b>101,056</b> |   |



Municipal Services Fund - Planning & Zoning, Code Enforcement

Special Revenue Fund

| Fund 1180<br>Div. 2001               | Description                         | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-  | Comments   |
|--------------------------------------|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|-----------------|--|
| <b>Code Enforcement Expenditures</b> |                                     |                    |                    |                     |                       |                 |  |
| <b>529- Other Public Safety</b>      |                                     |                    |                    |                     |                       |                 |  |
| 512000                               | Regular Salaries                    | 39,440             | 42,327             | 65,448              | 94,229                | 28,781          | 1.75 FTE with 5.3% COLA                                  |
| 514000                               | Overtime                            | 146                | 129                | 1,000               | 1,000                 | 0               | Contractor Review Board                                  |
| 52XXXX                               | Employee Benefits                   | 10,687             | 11,473             | 29,593              | 46,605                | 17,012          |  |
|                                      | <b>Total Personnel Services</b>     | <b>50,273</b>      | <b>53,929</b>      | <b>96,041</b>       | <b>141,834</b>        | <b>45,793</b>   |  |
| 531000                               | Professional Services               | 60,283             | 0                  | 0                   | 25,000                | 25,000          | Magistraight for Code Enforcement                        |
| 534006                               | Other Contracted Services           | 0                  | 0                  | 90                  | 40,000                | 39,910          | Demolition of Unsafe Structures                          |
| 540000                               | Travel Expenses                     | 0                  | 288                | 1,400               | 1,000                 | (400)           |  |
| 541001                               | Devices and Accessories             | 52                 | 0                  | 700                 | 0                     | (700)           |  |
| 541002                               | Communications Recurring            | 1,679              | 713                | 1,440               | 2,040                 | 600             |  |
| 542000                               | Postage                             | 382                | 509                | 800                 | 800                   | 0               |  |
| 544000                               | Rentals & Leases                    | 1,101              | 946                | 0                   | 0                     | 0               |  |
| 545003                               | Vehicle Insurance                   | 988                | 818                | 450                 | 303                   | (147)           |  |
| 545006                               | Other Insurance & Bonds             | 0                  | 0                  | 150                 | 150                   | 0               | Notary Renewal   |
| 546001                               | Blding/Equip Repairs                | 0                  | 0                  | 0                   | 0                     | 0               |  |
| 546003                               | Vehicle Repair                      | 51                 | 171                | 500                 | 500                   | 0               |  |
| 546004                               | Maintenance Agreements              | 1,015              | 854                | 0                   | 0                     | 0               | Copier Moved to Code Enforcement                         |
| 546006                               | Small Tools & Equipment             | 0                  | 0                  | 100                 | 100                   | 0               |  |
| 547000                               | Printing & Binding                  | 0                  | 40                 | 250                 | 300                   | 50              |  |
| 551000                               | Office Supplies                     | 302                | 10                 | 500                 | 500                   | 0               |  |
| 551001                               | Office Equip                        | 897                | 728                | 500                 | 500                   | 0               |  |
| 552001                               | Gas, Oil, & Lubricants              | 57                 | 252                | 2,700               | 2,200                 | (500)           |  |
| 552002                               | Other Operating Expenditures        | 33                 | 53                 | 0                   | 0                     | 0               |  |
| 552005                               | Clothing & Wearing Apparel          | 0                  | 0                  | 700                 | 700                   | 0               |  |
| 552006                               | Data Processing Software            | 0                  | 0                  | 850                 | 850                   | 0               | Office 365   |
| 554001                               | Publications/Memberships            | 100                | 0                  | 100                 | 100                   | 0               |  |
| 555001                               | Training/Educational Cost           | 199                | 0                  | 200                 | 200                   | 0               |  |
| 555002                               | Conference/Seminar Regist           | 650                | 0                  | 2,100               | 2,100                 | 0               |  |
|                                      | <b>Total Operating Expenditures</b> | <b>67,789</b>      | <b>5,382</b>       | <b>13,530</b>       | <b>77,343</b>         | <b>63,813</b>   |  |
| 591001                               | Interfund Transfer                  | 31,361             | 0                  | 0                   | 0                     | 0               |  |
|                                      | <b>Total Interfund Transfer</b>     | <b>31,361</b>      | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>        |  |
| 598020                               | Reserves                            | 0                  | 0                  | 743,902             | 670,149               | (73,753)        |  |
| 598030                               | Personal Services Reserve           | 0                  | 0                  | 0                   | 15,000                | 15,000          |  |
|                                      | <b>Total Reserves</b>               | <b>0</b>           | <b>0</b>           | <b>743,902</b>      | <b>685,149</b>        | <b>(58,753)</b> |  |
|                                      | <b>Total Fund Expenditures</b>      | <b>602,117</b>     | <b>515,593</b>     | <b>1,688,214</b>    | <b>1,908,283</b>      | <b>220,069</b>  | <b>Overall Expenditure Increase/Decrease:<br/>13.04%</b> |

**Building Department Fund**

**Special Revenue Fund**

| <b>Fund 1181</b>                   |                                    | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b> |  |
|------------------------------------|------------------------------------|------------------|------------------|------------------|------------------|----------------|--|
| <b>Div. 2000</b>                   | <b>Description</b>                 | <b>FY 20-21</b>  | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+/(-)</b>   | <b>Comments</b>                                      |
| <b>Revenues</b>                    |                                    |                  |                  |                  |                  |                |  |
| 322001                             | Building Plan Review/Permit        | 1,452,596        | 1,719,377        | 1,400,000        | 1,400,000        | 0              |  |
| 322002                             | Education Fee for Inspectors       | 1,610            | 25,741           | 16,000           | 16,000           | 0              |  |
| 322003                             | Building Permit Fees               | 32,744           | 42,616           | 32,000           | 32,000           | 0              |  |
| 329001                             | Contractor Licenses                | 16,400           | 40,924           | 20,000           | 20,000           | 0              |  |
| 329005                             | Inspection Fee for School Board    | 9,419            | 5,516            | 6,500            | 6,500            | 0              |  |
| 331200                             | Hurricane Irma                     | 0                | 0                | 0                | 0                | 0              |  |
| 342200                             | Fire Protection Fee                | 1,620            | 603              | 1,000            | 1,000            | 0              |  |
| 349005                             | Fire Inspection Review             | 750              | 1,633            | 1,000            | 1,000            | 0              |  |
| 354003                             | Unlicensed Contractor Fines        | 0                | 4,100            | 2,000            | 2,000            | 0              |  |
| 354003                             | Unsafe Structure Lien Satisfaction | 3,214            | 8,237            | 0                | 0                | 0              |  |
| 361100                             | Interest Earnings                  | 8,321            | 6,332            | 800              | 800              | 0              |  |
| 369911                             | Miscellaneous                      | 577              | 0                | 0                | 0                | 0              |  |
| 369902                             | Radon Gas                          | 0                | 0                | 1,500            | 1,500            | 0              |  |
| 399000                             | Cash Carry Forward                 | 0                | 0                | 1,193,295        | 1,548,005        | 354,710        | <b>Overall Revenue Increase/Decrease:</b>            |
|                                    | <b>Total Revenues</b>              | <b>1,527,251</b> | <b>1,855,080</b> | <b>2,674,095</b> | <b>3,028,805</b> | <b>354,710</b> | <b>13.26%</b>  |
| <b>Expenditures</b>                |                                    |                  |                  |                  |                  |                |  |
| <b>524- Protective Inspections</b> |                                    |                  |                  |                  |                  |                |  |
| 512000                             | Regular Salaries                   | 757,037          | 901,578          | 1,019,681        | 1,068,429        | 48,748         | 14.75 FTE with 5.3% COLA & Reorganization            |
| 514000                             | Overtime                           | 7,686            | 866              | 20,000           | 20,000           | 0              |  |
| 52XXXX                             | Employee Benefits                  | 269,735          | 318,077          | 408,798          | 467,262          | 58,464         |  |
|                                    | <b>Total Personnel Services</b>    | <b>1,034,458</b> | <b>1,220,522</b> | <b>1,448,479</b> | <b>1,555,691</b> | <b>107,212</b> |  |
| 531000                             | Professional Services              | 8,963            | 531              | 200              | 15,200           | 15,000         | Magistraight for Unsafe Structure Appeal             |
| 534006                             | Other Contracted Services          | 62,685           | 200,263          | 22,000           | 90,000           | 68,000         | Tyler Implementation, Buerau Veritas                 |
| 540000                             | Travel                             | 375              | 2,285            | 6,400            | 6,200            | (200)          |  |
| 541001                             | Devices and Accessories            | 18,708           | 574              | 5,000            | 5,000            | 0              | iPads & Cell Phones                                  |
| 541002                             | Communications Recurring           | 10,319           | 11,698           | 12,850           | 11,200           | (1,650)        |  |
| 542000                             | Postage                            | 353              | 241              | 1,000            | 1,000            | 0              | Certified Mail DBPR                                  |
| 544000                             | Rentals & Leases                   | 1,545            | 946              | 1,100            | 14,100           | 13,000         | Copier Lease & Rolling Stock Truck                   |
| 545003                             | Vehicle Insurance                  | 2,223            | 2,456            | 4,100            | 3,030            | (1,070)        |  |
| 545006                             | Other Insurance & Bonds            | 2,564            | 2,335            | 3,000            | 3,126            | 126            | Notary Renewal                                       |
| 546001                             | Building/Equipment Repairs         | 2,705            | 0                | 5,000            | 10,000           | 5,000          | Office Renovation                                    |
| 546003                             | Vehicle Repair                     | 2,950            | 5,073            | 5,000            | 5,000            | 0              |  |
| 546004                             | Maintenance Agreements             | 17,713           | 17,233           | 68,000           | 87,532           | 19,532         | Perconti Data Systems Maintenance, Tyler Maintenance |

(continued on next page)

**Building Department Fund**

**Special Revenue Fund**

| <b>Fund 1181</b> |                                     | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b> |   |
|------------------|-------------------------------------|------------------|------------------|------------------|------------------|----------------|---|
| <b>Div. 2000</b> | <b>Description</b>                  | <b>FY 20-21</b>  | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+/( -)</b>  | <b>Comments</b>   |
|                  | <b>Expenditures (continued)</b>     |                  |                  |                  |                  |                |   |
| 546006           | Small Tools & Equipment             | 4,250            | 916              | 6,000            | 4,500            | (1,500)        |   |
| 547000           | Printing & Binding                  | 109              | 361              | 1,400            | 1,400            | 0              |   |
| 548001           | Promotional Activities              | 0                | 0                | 2,000            | 2,000            | 0              | CLOAF, FACE, HBA Events                                 |
| 549000           | Other Current Charges               | 485              | 243              | 600              | 1,000            | 400            |   |
| 549004           | Advertising                         | 0                | 0                | 150              | 150              | 0              |   |
| 549005           | Bank Analysis Fees                  | 449              | 600              | 0                | 0                | 0              |   |
| 551000           | Office Supplies                     | 5,666            | 2,610            | 6,000            | 6,000            | 0              |   |
| 551001           | Office Equipment                    | 27,927           | 37,177           | 40,700           | 38,700           | (2,000)        | Equipment and Replacements                              |
| 552001           | Gas, Oil, & Lubricants              | 11,266           | 20,270           | 22,000           | 25,000           | 3,000          |   |
| 552002           | Other Operating Expenditures        | 1,627            | 904              | 2,500            | 2,500            | 0              | Inspector - Water                                       |
| 552005           | Clothing & Wearing Apparel          | 5,037            | 1,115            | 8,500            | 10,000           | 1,500          | Annual Replacement                                      |
| 552006           | Data Processing Software            | 30,820           | 92,733           | 90,000           | 92,700           | 2,700          | Bluebeam & Office 365, & Tyler and New Archive Software |
| 554001           | Publications/Memberships            | 8,019            | 514              | 7,700            | 9,700            | 2,000          | Code Books, Red Vector                                  |
| 555002           | Conference/Seminar Regist           | 6,753            | 350              | 3,150            | 5,300            | 2,150          | CLOAF, ICC  |
| 555001           | Employee Education & Training Cost  | 0                | 1,109            | 19,500           | 22,000           | 2,500          | BOADF Cross Training, Flood Certificates                |
|                  | <b>Total Operating Expenditures</b> | <b>233,511</b>   | <b>402,539</b>   | <b>343,850</b>   | <b>472,338</b>   | <b>128,488</b> |   |
| 546000           | Equipment                           | 0                | 38,421           | 0                | 0                | 0              |   |
|                  | <b>Total Capital Expenditures</b>   | <b>0</b>         | <b>38,421</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>       |   |
| 598010           | Reserves for Contingency            | 0                | 0                | 881,766          | 1,000,776        | 119,010        |   |
|                  | <b>Total Reserves</b>               | <b>0</b>         | <b>0</b>         | <b>881,766</b>   | <b>1,000,776</b> | <b>119,010</b> |   |
|                  | <b>Total Expenditures</b>           | <b>1,267,969</b> | <b>1,661,481</b> | <b>2,674,095</b> | <b>3,028,805</b> | <b>354,710</b> | <b>Overall Expenditure Increase/Decrease: 13.26%</b>    |

Innovation Technology - Emergency Communications E-911

Special Revenue Fund

| Fund 1103<br>Div. 0422              | Description                           | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-   | Comments  |
|-------------------------------------|---------------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                     |                                       |                    |                    |                     |                       |                  |   |
| 334XXX                              | E-911 Grants                          | 91,542             | 0                  | 0                   | 37,837                | 37,837           |   |
| 335221                              | E-911 Land Line                       | 132,258            | 123,110            | 120,000             | 100,000               | (20,000)         | Based on Actuals                                  |
| 355222                              | E-911 Wireless                        | 452,675            | 568,946            | 425,000             | 500,000               | 75,000           | Based on Actuals                                  |
| 342605                              | Other Public Safety Chgs              | 200                | 250                | 300                 | 200                   | (100)            |   |
| 361100                              | Interest                              | 32,906             | 1,703              | 1,000               | 1,500                 | 500              |   |
| 399000                              | Cash Carry Forward                    | 0                  | 0                  | 324,148             | 271,246               | (52,902)         | <b>Overall Revenue Increase/Decrease:</b>         |
| <b>Total Revenues</b>               |                                       | <b>709,581</b>     | <b>694,009</b>     | <b>870,448</b>      | <b>910,783</b>        | <b>40,335</b>    | <b>4.63%</b>                                      |
| <b>Expenditures</b>                 |                                       |                    |                    |                     |                       |                  |   |
| <b>529- Other Public Safety</b>     |                                       |                    |                    |                     |                       |                  |   |
| 512000                              | Regular Salaries                      | 115,010            | 220,071            | 283,847             | 186,932               | (96,915)         | 2.55 FTE with 5.3% COLA & Reorganization          |
| 514000                              | Overtime                              | 16                 | 363                | 0                   | 0                     | 0                |   |
| 52XXXX                              | Employee Benefits                     | 45,077             | 80,325             | 110,762             | 82,305                | (28,457)         |   |
| <b>Total Personnel Services</b>     |                                       | <b>160,103</b>     | <b>300,759</b>     | <b>394,609</b>      | <b>269,237</b>        | <b>(125,372)</b> |   |
| 534006                              | Other Contracted Services             | 101,739            | 20,965             | 17,600              | 17,417                | (183)            | GIS Consulting, Cleaning Fees                     |
| 540000                              | Travel Expenses                       | 4,263              | 3,000              | 11,500              | 4,500                 | (7,000)          |   |
| 541001                              | Devices & Accessories                 | 1,029              | 5,656              | 3,500               | 4,130                 | 630              | Cordless Push                                     |
| 541002                              | Communications Recurring              | 74,284             | 87,072             | 159,700             | 89,672                | (70,028)         | Routing & Text to 911                             |
| 541003                              | Communications Inst/Repr              | 0                  | 11,898             | 3,000               | 3,000                 | 0                |   |
| 542000                              | Postage Expense                       | 6                  | 81                 | 250                 | 200                   | (50)             |   |
| 545003                              | Vehicle Insurance                     | 247                | 273                | 275                 | 303                   | 28               |   |
| 546001                              | Building/Equipment Repairs            | 0                  | 0                  | 2,500               | 2,500                 | 0                |   |
| 546003                              | Vehicle Repair                        | 270                | 460                | 750                 | 750                   | 0                |   |
| 546004                              | Maintenance Agreements                | 126,180            | 115,381            | 173,000             | 0                     | (173,000)        | Moved to IT Maintenance Agreements                |
| 546000                              | Small Tool & Equipt                   | 39                 | 0                  | 0                   | 0                     | 0                |   |
| 546008                              | IT Maintenance Agreements             | 0                  | 0                  | 0                   | 163,750               | 163,750          | Mapping, Dispatch, Databases                      |
| 547000                              | Printing & Binding                    | 895                | 0                  | 0                   | 48                    | 48               |   |
| 548001                              | Promotional Activities                | 796                | 0                  | 3,000               | 3,000                 | 0                |   |
| 549000                              | Other Current Charges and Obligations | 0                  | 118                | 0                   | 0                     | 0                |   |
| 551000                              | Office Supplies                       | 313                | 94                 | 1,000               | 500                   | (500)            |   |
| 551001                              | Office Equipment                      | 58,730             | 26,205             | 27,500              | 30,700                | 3,200            |   |
| 552001                              | Gas, Oil, & Lubricants                | 1,706              | 1,489              | 1,500               | 1,750                 | 250              |   |
| 552002                              | Other Operating Expenses              | 512                | 189                | 0                   | 0                     | 0                |   |
| 552006                              | Data Processing Software              | 4,814              | 0                  | 2,650               | 2,500                 | (150)            |   |
| 554001                              | Publications/Memberships              | 996                | 898                | 3,750               | 48,013                | 44,263           | 911 Database, Address Validation, Mapping Add-Ons |
| 555001                              | Training/Educational Cost             | 5,596              | 5,343              | 16,500              | 10,000                | (6,500)          |   |
| 555002                              | Conference/Seminar Registration       | 1,820              | 950                | 500                 | 525                   | 25               |   |
| <b>Total Operating Expenditures</b> |                                       | <b>384,235</b>     | <b>280,073</b>     | <b>428,475</b>      | <b>383,258</b>        | <b>(45,217)</b>  |   |

(continued on next page)

| Fund 1103<br>Div. 0422          | Description                       | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|---------------------------------|-----------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Expenditures (continued)</b> |                                   |                    |                    |                     |                       |                |   |
| 564000                          | Equipment                         | 61,311             | 0                  | 0                   | 0                     | 0              |   |
| 564000                          | Future Capital Outlay             | 0                  | 130,016            | 47,364              | 220,451               | 173,087        |   |
|                                 | <b>Total Capital Expenditures</b> | <b>61,311</b>      | <b>130,016</b>     | <b>47,364</b>       | <b>220,451</b>        | <b>173,087</b> |   |
| 534006                          | Other Contracted Services         | 0                  | 0                  | 0                   | 37,837                | 37,837         | Address Validation                                      |
|                                 | <b>Total Grants &amp; Aids</b>    | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>37,837</b>         | <b>37,837</b>  |   |
|                                 | <b>Total Expenditures</b>         | <b>605,649</b>     | <b>710,848</b>     | <b>870,448</b>      | <b>910,783</b>        | <b>40,335</b>  | <b>Overall Expenditure Increase/Decrease:<br/>4.63%</b> |

**Description:**

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

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

**IT Replacement Fund**

**Special Revenue Fund**

| Fund 1115                                       |                         | Actual   | Actual   | Adopted  | Tentative      | Changes        |  |
|---|-------------------------|----------|----------|----------|----------------|----------------|--|
| Div. 0403                                       |                         | FY 20-21 | FY 21-22 | FY 22-23 | FY 23-24       | + / (-)        | Comments   |
| <b>Revenues</b>                                 |                         |          |          |          |                |                |  |
| 381000  | Interfund Transfer In   | 0        | 0        | 0        | 335,556        | 335,556        | Transfer in from General Fund                          |
| 399000  | Cash Carry Forward      | 0        | 0        | 0        | 0              | 0              | <b>Overall Revenue Increase/Decrease:</b>              |
| <b>Total Fund Revenues</b>                      |                         | <b>0</b> | <b>0</b> | <b>0</b> | <b>335,556</b> | <b>335,556</b> | <b>100.00%</b>   |
| <b>Expenditures</b>                             |                         |          |          |          |                |                |  |
| <b>519- Other General Governmental Services</b> |                         |          |          |          |                |                |  |
| 551001  | Office Equipment        | 0        | 0        | 0        | 323,056        | 323,056        | Computer, Misc Equipment, Switch & Server Replacements |
| 546006  | Small Tools & Equipment | 0        | 0        | 0        | 12,500         | 12,500         | Drone Replacement                                      |
| <b>Total Operating Expenditures</b>             |                         | <b>0</b> | <b>0</b> | <b>0</b> | <b>335,556</b> | <b>335,556</b> |  |
|   |                         |          |          |          |                |                | <b>Overall Expenditure Increase/Decrease:</b>          |
| <b>Total Fund Expenditures</b>                  |                         | <b>0</b> | <b>0</b> | <b>0</b> | <b>335,556</b> | <b>335,556</b> | <b>100.00%</b>   |

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

Public Safety Communications Network

Special Revenue Fund

| Fund 1182<br>Div. 0416          | Description                                      | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-   | Comments                             |
|---------------------------------|--|--------------------|--------------------|---------------------|-----------------------|------------------|--------------------------------------|
| <b>Revenues</b>                 |  |                    |                    |                     |                       |                  |                                      |
| 342902                          | Municipalities and School Board Rental/User Fees | 96,899             | 103,516            | 115,072             | 1,273,558             | 1,158,486        | Includes Sheriff's Office            |
| 342903                          | Radio Repairs                                    | 7,307              | 0                  | 0                   | 60,000                | 60,000           |                                      |
| 342904                          | General Fund Equipment and User Fees             | 433,289            | 448,785            | 457,754             | 375,049               | (82,705)         | Previously Included Sheriff's Office |
| 342905                          | Non-GF Departments' Equipment and User Fees      | 25,302             | 26,334             | 23,466              | 67,325                | 43,859           | Airport & Public Works               |
| 351102                          | Fines for Automation                             | 0                  | 53,247             | 50,000              | 50,000                | 0                |                                      |
| 361100                          | Interest   | 4,689              | 5,454              | 2,500               | 4,800                 | 2,300            |                                      |
| 362009                          | Tower Rental Revenue                             | 0                  | 21,600             | 3,000               | 28,005                | 25,005           | AT&T Tower Lease                     |
| 381000                          | General Fund Additional Transfer                 | 350,000            | 700,000            | 2,000,000           | 812,930               | (1,187,070)      |                                      |
| 399000                          | Cash Carry Forward                               | 0                  | 0                  | 1,445,463           | 1,290,476             | (154,987)        |                                      |
| <b>Total Revenues</b>           |  | <b>917,486</b>     | <b>1,358,935</b>   | <b>4,097,255</b>    | <b>3,962,143</b>      | <b>(135,112)</b> | <b>-3.30%</b>                        |
| <b>Expenditures</b>             |  |                    |                    |                     |                       |                  |                                      |
| <b>529- Other Public Safety</b> |  |                    |                    |                     |                       |                  |                                      |
| 512000                          | Regular Salaries                                 | 67,739             | 95,435             | 136,477             | 169,154               | 32,677           | 2.15 FTE with 5.3% COLA              |
| 514000                          | Overtime   | 16                 | 7                  | 0                   | 0                     | 0                |                                      |
| 52XXXX                          | Employee Benefits                                | 27,197             | 34,661             | 51,870              | 71,542                | 19,672           |                                      |
| <b>Total Personnel Services</b> |  | <b>94,952</b>      | <b>130,103</b>     | <b>188,347</b>      | <b>240,696</b>        | <b>52,349</b>    |                                      |
| 531000                          | Professional Services                            | 9,675              | 422                | 0                   | 0                     | 0                |                                      |
| 534006                          | Other Contracted Services                        | 16,646             | 1,653              | 116,500             | 116,030               | (470)            | ISSI with Volusia County             |
| 540000                          | Travel/Training                                  | 0                  | 0                  | 5,000               | 2,500                 | (2,500)          | Travel for Conferences               |
| 541001                          | Communications - Devices & Accessories           | 19,513             | 12,937             | 31,000              | 31,000                | 0                | Radio Parts for Upgraded System      |
| 541002                          | Communications - Recurring                       | 3,269              | 4,405              | 4,200               | 3,876                 | (324)            | Wireless Services                    |
| 541003                          | Communications - Installation & Repair           | 0                  | 16,748             | 10,000              | 60,000                | 50,000           | Radio Repairs                        |
| 543000                          | Utilities Expense                                | 25,395             | 30,186             | 30,000              | 41,100                | 11,100           | Electric for Tower Sites             |
| 545003                          | Vehicle Insurance                                | 20,141             | 0                  | 550                 | 606                   | 56               |                                      |
| 545004                          | Property/Casualty Insurance                      | 0                  | 0                  | 34,000              | 37,500                | 3,500            |                                      |
| 546001                          | Building/Equipment Repairs                       | 3,030              | 466                | 13,000              | 8,000                 | (5,000)          | UPS Maintenance, 800 MHZ Repairs     |
| 546003                          | Vehicle Repair                                   | 1,537              | 25                 | 1,200               | 900                   | (300)            |                                      |
| 546004                          | Projection                                       | 6,400              | 548,507            | 1,037,000           | 907,515               | (129,485)        | Load Bank Testing & Motorola Maint   |
| 546006                          | Small Tools & Equipment                          | (6,003)            | (575)              | 1,500               | 1,500                 | 0                |                                      |
| 549005                          | Bank Analysis Fees                               | 491                | 456                | 0                   | 0                     | 0                |                                      |
| 549000                          | Other Current Charges and Obligations            | 0                  | 15                 | 0                   | 0                     | 0                |                                      |

(continued on next page)

**Public Safety Communications Network**

**Special Revenue Fund**

| <b>Fund 1182</b>            |                                     | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b>   |  |
|-----------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|--|
| <b>Div. 0416</b>            | <b>Description</b>                  | <b>FY 20-21</b>  | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+/-</b>       | <b>Comments</b>                                      |
| <b>Expenditures (cont.)</b> |                                     |                  |                  |                  |                  |                  |  |
| 551000                      | Office Supplies                     | 187              | 26               | 250              | 250              | 0                |  |
| 551001                      | Office Equipment                    | 18,573           | 889              | 3,000            | 3,000            | 0                | Equipment for Current Staff                          |
| 552001                      | Gas, Oil, & Lubricants              | 422              | 101              | 2,500            | 3,150            | 650              |  |
| 552002                      | Other Operating Expenses            | 1,139            | 2,870            | 1,250            | 500              | (750)            |  |
| 552006                      | Data Processing Software            | 6,389            | 209              | 0                | 0                | 0                | Programming Software                                 |
| 554001                      | Publications/Memberships            | 335              | 85               | 500              | 500              | 0                |  |
|                             | <b>Total Operating Expenditures</b> | <b>127,139</b>   | <b>619,426</b>   | <b>1,291,450</b> | <b>1,217,927</b> | <b>(73,523)</b>  |  |
| 563000                      | Improvements other than Building    | 1,582,494        | 0                | 0                | 0                | 0                |  |
|                             | <b>Total Capital Expenditures</b>   | <b>1,582,494</b> | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |  |
| 571002                      | Principal on Loan/Lease             | 513,000          | 489,000          | 498,000          | 507,000          | 9,000            |  |
| 571002                      | Principal on Infrastructure         | 0                | 477,000          | 488,000          | 500,000          | 12,000           |  |
| 572002                      | Interest on Loan/Lease              | 301,930          | 89,660           | 79,866           | 69,896           | (9,970)          |  |
| 572002                      | Interest on Infrastructure          | 0                | 196,572          | 185,070          | 173,296          | (11,774)         |  |
|                             | <b>Total Debt Service</b>           | <b>814,930</b>   | <b>1,252,232</b> | <b>1,250,936</b> | <b>1,250,192</b> | <b>(744)</b>     |  |
| 598020                      | Designated for Future Use           | 0                | 0                | 1,366,522        | 1,253,328        | (113,194)        |  |
|                             | <b>Total Reserves</b>               | <b>0</b>         | <b>0</b>         | <b>1,366,522</b> | <b>1,253,328</b> | <b>(113,194)</b> |  |
|                             | <b>Total Expenditures</b>           | <b>2,619,515</b> | <b>2,001,762</b> | <b>4,097,255</b> | <b>3,962,143</b> | <b>(135,112)</b> | <b>Overall Expenditure Increase/Decrease: -3.30%</b> |



**Public Safety Communications Network**

**Special Revenue Fund**

**Amortization Schedule**

**Debt:** Public Safety Equipment Lease - Radios and Software  
**Amount:** \$5,241,000  
**Rate:** 1.985%  
**Lender:** Bank of America  
**Length:** 11 Years  
**Remaining:** 7 Years Remaining as of FY 2024

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

**Amortization Schedule**

**Debt:** Public Safety Equipment Lease - Infrastructure  
**Amount:** \$8,517,000  
**Rate:** 2.384%  
**Lender:** Bank of America  
**Length:** 17 Years  
**Remaining:** 13 Years Remaining as of FY 2024

| 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   | <b>TOTALS</b> |          | <b>\$ 8,517,000</b> | <b>\$ 1,909,706</b> | <b>\$ 10,426,706</b> |
|             | 06/01/28 | 0                 | 58,380           | 58,380    |               |          |                     |                     |                      |

**Grants - Section 5310 Grant**

**Special Revenue Fund**

| <b>Fund 1128</b>                 |                            | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|----------------------------------|----------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 8001</b>                 | <b>Description</b>         | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                       |
| <b>Revenues</b>                  |                            |                 |                 |                 |                  |                |   |
| 331420                           | Grant 5310                 | 0               | 0               | 0               | 396,000          | 396,000        |   |
| 334490                           | Transp Disadvantaged Grant | 0               | 0               | 0               | 49,500           | 49,500         |   |
| 381000                           | Interfund Transfer         | 0               | 36,439          | 0               | 49,500           | 49,500         |   |
| <b>Total Revenues</b>            |                            | <b>0</b>        | <b>36,439</b>   | <b>0</b>        | <b>495,000</b>   | <b>495,000</b> |   |
| <b>Expenditures</b>              |                            |                 |                 |                 |                  |                |   |
| <b>544- Mass Transit Systems</b> |                            |                 |                 |                 |                  |                |   |
| 564000                           | Equipment                  | 0               | 0               | 0               | 495,000          | 495,000        | Replacement of 3 Vehicles                             |
| <b>Total Expenditures</b>        |                            | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>495,000</b>   | <b>495,000</b> | <b>Overall Expenditure Increase/Decrease: 100.00%</b> |

**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.

**Grants - State Homeland Security Grant**

**Special Revenue Fund**

| <b>Fund 1128</b>                                   |                           | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|--|---------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 8001</b>                                   | <b>Description</b>        | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                               |
| <b>Revenues</b>                                    |                           |                 |                 |                 |                  |                |   |
| 331200   | State Homeland Security   | 0               | 34,370          | 56,000          | 60,000           | 4,000          | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Revenues</b>                              |                           | <b>0</b>        | <b>34,370</b>   | <b>56,000</b>   | <b>60,000</b>    | <b>4,000</b>   |   |
| <b>Expenditures</b>                                |                           |                 |                 |                 |                  |                |   |
| <b>525- Emergency and Disaster Relief Services</b> |                           |                 |                 |                 |                  |                |   |
| 531000   | Professional Services     | 0               | 15,360          | 36,000          | 0                | (36,000)       | Regional Web EOC                              |
| 546004   | Maintenance Agreements    | 0               | 0               | 20,000          | 20,000           | 0              |   |
| 534006   | Other Contracted Services | 0               | 0               | 0               | 40,000           | 40,000         |   |
| 552006   | Data Processing Software  | 0               | 19,010          | 0               | 0                | 0              | <b>Overall Expenditure Increase/Decrease:</b> |
| <b>Total Expenditures</b>                          |                           | <b>0</b>        | <b>34,370</b>   | <b>56,000</b>   | <b>60,000</b>    | <b>4,000</b>   |   |

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

**Grants - EMPG Base Grant**

**Special Revenue Fund**

| Fund 1128<br>Div. 8001                             | Description                    | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments                                      |
|--|--------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                                    |                                |                    |                    |                     |                       |                  |   |
| 331200   | EMPG Grant                     | 0                  | 61,828             | 56,472              | 68,472                | 12,000           | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Revenues</b>                              |                                | <b>0</b>           | <b>61,828</b>      | <b>56,472</b>       | <b>68,472</b>         | <b>12,000</b>    |   |
| <b>Expenditures</b>                                |                                |                    |                    |                     |                       |                  |   |
| <b>525- Emergency and Disaster Relief Services</b> |                                |                    |                    |                     |                       |                  |   |
| 541001   | Communication Devices & Acces  | 0                  | 2,003              | 0                   | 0                     | 0                |   |
| 543000   | Utilities Expense              | 0                  | 9,000              | 12,000              | 0                     | (12,000)         | Electric at the EOC                           |
| 546004   | Maintenance Agreements         | 0                  | 0                  | 0                   | 0                     | 0                | Kitchen and AV Equipment                      |
| 546006   | Small Tools & Equip            | 0                  | 49,870             | 20,000              | 42,472                | 22,472           | EOC Furniture                                 |
| 547000   | Printing and Binding           | 0                  | 245                | 0                   | 0                     | 0                |   |
| 551000   | Office Supplies                | 0                  | 44                 | 0                   | 0                     | 0                |   |
| 551001   | Office Equip                   | 0                  | 399                | 5,500               | 6,000                 | 500              |   |
| 552002   | Other Operating Expenses       | 0                  | 848                | 18,972              | 20,000                | 1,028            | Disaster Supplies                             |
| 555001   | Training and Educational Costs | 0                  | 2,420              | 0                   | 0                     | 0                |   |
| <b>Total Operating Expenditures</b>                |                                | <b>0</b>           | <b>64,829</b>      | <b>56,472</b>       | <b>68,472</b>         | <b>12,000</b>    | <b>Overall Expenditure Increase/Decrease:</b> |
| <b>Total Expenditures</b>                          |                                | <b>0</b>           | <b>64,829</b>      | <b>56,472</b>       | <b>68,472</b>         | <b>12,000</b>    |   |

**Description:**

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

**Grants - EMPA Base Grant**

**Special Revenue Fund**

| Fund 1128<br>Div. 8001                             | Description                  | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments                                      |
|--|------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>                                    |                              |                    |                    |                     |                       |                    |   |
| 334200   | EMPA Grant                   | 0                  | 157,112            | 105,806             | 105,806               | 0                  | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Revenues</b>                              |                              | <b>0</b>           | <b>157,112</b>     | <b>105,806</b>      | <b>105,806</b>        | <b>0</b>           |   |
| <b>Expenditures</b>                                |                              |                    |                    |                     |                       |                    |   |
| <b>525- Emergency and Disaster Relief Services</b> |                              |                    |                    |                     |                       |                    |   |
| 534006   | Other Contracted Services    | 0                  | 13,599             | 10,000              | 10,000                | 0                  |   |
| 540000   | Travel Expenses              | 0                  | 4,444              | 7,500               | 7,500                 | 0                  |   |
| 541001   | Devices and Accessories      | 0                  | 10,762             | 5,000               | 5,000                 | 0                  | Radio and Mobile Devices                      |
| 541002   | Communications recurring     | 0                  | 2,068              | 3,000               | 3,000                 | 0                  |   |
| 543000   | Utility Services             | 0                  | 3,000              | 0                   | 0                     | 0                  |   |
| 546001   | Building/Equipment Repairs   | 0                  | 35,218             | 0                   | 0                     | 0                  |   |
| 546004   | Maintenance Agreements       | 0                  | 23,143             | 29,500              | 39,500                | 10,000             | Web EOC Annual Maintenance                    |
| 546006   | Small Tools & Equip          | 0                  | 9,210              | 4,000               | 2,500                 | (1,500)            |   |
| 547000   | Printing & Binding           | 0                  | 414                | 7,500               | 0                     | (7,500)            | Disaster Preparedness Materials               |
| 551000   | Office Supplies              | 0                  | 532                | 5,000               | 4,000                 | (1,000)            |   |
| 551001   | Office Equipment             | 0                  | 4,902              | 0                   | 0                     | 0                  |   |
| 552001   | Gas, Oil, & Other Lubricants | 0                  | 163                | 0                   | 0                     | 0                  |   |
| 552002   | Other Operating Expenses     | 0                  | 53                 | 28,556              | 29,306                | 750                | Disaster Supplies                             |
| 552006   | Data Processing Software     | 0                  | 120                | 0                   | 0                     | 0                  |   |
| 554001   | Publications/Memberships     | 0                  | 534                | 750                 | 0                     | (750)              |   |
| 555002   | Conference/Seminar Regist    | 0                  | 1,680              | 5,000               | 5,000                 | 0                  |   |
| <b>Total Operating Expenditures</b>                |                              | <b>0</b>           | <b>109,842</b>     | <b>105,806</b>      | <b>105,806</b>        | <b>0</b>           |   |
| 564000   | Equipment                    | 0                  | 50,000             | 0                   | 0                     | 0                  |   |
| <b>Total Capital Expenditures</b>                  |                              | <b>0</b>           | <b>50,000</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>           |   |
| <b>Total Expenditures</b>                          |                              | <b>0</b>           | <b>159,842</b>     | <b>105,806</b>      | <b>105,806</b>        | <b>0</b>           | <b>Overall Expenditure Increase/Decrease:</b> |
|  |                              |                    |                    |                     |                       |                    | <b>0.00%</b>                                  |

**Description:**

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

**Grants - EMAP Accreditation Reimbursement Grant**

**Special Revenue Fund**

| Fund 1128<br>Div. 8001                             | Description               | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments                                      |
|--|---------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                                    |                           |                    |                    |                     |                       |                  |   |
| 334500   | FDEM EMAP Accrued Reimb   | 0                  | 0                  | 28,500              | 0                     | (28,500)         | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Revenues</b>                              |                           | <b>0</b>           | <b>0</b>           | <b>28,500</b>       | <b>0</b>              | <b>(28,500)</b>  |   |
| <b>Expenditures</b>                                |                           |                    |                    |                     |                       |                  |   |
| <b>525- Emergency and Disaster Relief Services</b> |                           |                    |                    |                     |                       |                  |   |
| 534006   | Other Contracted Services | 0                  | 0                  | 28,500              | 0                     | (28,500)         | <b>Overall Expenditure Increase/Decrease:</b> |
| <b>Total Expenditures</b>                          |                           | <b>0</b>           | <b>0</b>           | <b>28,500</b>       | <b>0</b>              | <b>(28,500)</b>  |   |

**Description:**

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

Not anticipating receiving for FY24 and will bring to board if received.

**Grants - FEMA/SAFER Grant**

**Special Revenue Fund**

| <b>Fund 1128</b>          |                           | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b>   |   |
|---------------------------|---------------------------|-----------------|-----------------|------------------|------------------|------------------|---|
| <b>Div. 8001</b>          | <b>Description</b>        | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+ / (-)</b>   | <b>Comments</b>                                       |
| <b>Revenues</b>           |                           |                 |                 |                  |                  |                  |   |
| 331200                    | Grant Special Revenue     | 317,464         | 818,568         | 1,203,228        | 824,229          | (378,999)        |   |
| 361100                    | Interest-MMIA & Investmts | 28              | 620             | 0                | 0                | 0                |   |
| 381000                    | Interfund Transfer        | 16,042          | 0               | 0                | 0                | 0                |   |
| <b>Total Revenues</b>     |                           | <b>333,534</b>  | <b>819,188</b>  | <b>1,203,228</b> | <b>824,229</b>   | <b>(378,999)</b> | <b>Overall Revenue Increase/Decrease: -31.50%</b>     |
| <b>Expenditures</b>       |                           |                 |                 |                  |                  |                  |   |
| <b>522- Fire Control</b>  |                           |                 |                 |                  |                  |                  |   |
| 512000                    | Regular Salaries          | 201,168         | 471,841         | 681,953          | 441,922          | (240,031)        | Grant Ends 03/09/24                                   |
| 52XXXX                    | Employee Benefits         | 119,067         | 306,183         | 467,272          | 344,779          | (122,493)        |   |
| 514000                    | Scheduled Overtime        | 17,071          | 39,941          | 54,003           | 37,528           | (16,475)         |   |
| <b>Total Expenditures</b> |                           | <b>337,306</b>  | <b>817,965</b>  | <b>1,203,228</b> | <b>824,229</b>   | <b>(378,999)</b> | <b>Overall Expenditure Increase/Decrease: -31.50%</b> |

**Description:**

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

This grant was added during the FY21 budget.

**Grants - CJMHSA**

**Special Revenue Fund**

| <b>Fund 1128</b>                   |                                      | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|------------------------------------|--------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 8001</b>                   | <b>Description</b>                   | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                               |
| <b>Revenues</b>                    |                                      |                 |                 |                 |                  |                |   |
|                                    | 334100 State Grt- General Government | 0               | 331,362         | 0               | 0                | 0              | <b>Overall Revenue Increase/Decrease:</b>     |
|                                    | <b>Total Revenues</b>                | <b>0</b>        | <b>331,362</b>  | <b>0</b>        | <b>0</b>         | <b>0</b>       |   |
| <b>Expenditures</b>                |                                      |                 |                 |                 |                  |                |   |
| <b>563- Mental Health Services</b> |                                      |                 |                 |                 |                  |                |   |
|                                    | 581022 CJMHSA FL City School         | 0               | 152,810         | 0               | 0                | 0              | <b>Overall Expenditure Increase/Decrease:</b> |
|                                    | 581023 CJMHSA Sheriff                | 0               | 67,112          | 0               | 0                | 0              |   |
|                                    | 581024 FL Cares- CJMHSA              | 0               | 41,440          | 0               | 0                | 0              |   |
|                                    | 582015 CJMHSA Halifax Health         | 0               | 70,000          | 0               | 0                | 0              |   |
|                                    | <b>Total Expenditures</b>            | <b>0</b>        | <b>331,362</b>  | <b>0</b>        | <b>0</b>         | <b>0</b>       |   |



**Grants - FIND Bings Seawall**

**Special Revenue Fund**

| <b>Fund 1128</b>                 |  | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|----------------------------------|--|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 8001</b>                 | <b>Description</b>                         | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                               |
| <b>Revenues</b>                  |  |                 |                 |                 |                  |                |   |
|                                  | 337700 LG Grt-CR-FIND-Bings Seawall        | 6,515           | 0               | 0               | 0                | 0              |   |
|                                  | 381000 Interfund Transfer                  | 0               | 64,407          | 0               | 0                | 0              | <b>Overall Revenue Increase/Decrease:</b>     |
|                                  | <b>Total Revenues</b>                      | <b>6,515</b>    | <b>64,407</b>   | <b>0</b>        | <b>0</b>         | <b>0</b>       | <b>0.00%</b>                                  |
| <b>Expenditures</b>              |  |                 |                 |                 |                  |                |   |
| <b>572- Parks and Recreation</b> |  |                 |                 |                 |                  |                |   |
|                                  | 549000 Other Current Charges & Obligations | 10,520          | 652             | 0               | 0                | 0              |   |
|                                  | 563000 Infrastructure                      | 1,328           | 14,166          | 0               | 0                | 0              | <b>Overall Expenditure Increase/Decrease:</b> |
|                                  | <b>Total Expenditures</b>                  | <b>11,848</b>   | <b>14,818</b>   | <b>0</b>        | <b>0</b>         | <b>0</b>       | <b>0.00%</b>                                  |

**Grants - HazMat Facilities Grant**

**Special Revenue Fund**

| Fund 1128<br>Div. 8001              | Description               | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/( -) | Comments                                      |
|-------------------------------------|---------------------------|--------------------|--------------------|---------------------|-----------------------|-------------------|---|
| <b>Revenues</b>                     |                           |                    |                    |                     |                       |                   |   |
| 334200                              | HA Agreement              | 0                  | 0                  | 0                   | 2,000                 | 2,000             | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Revenues</b>               |                           | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>2,000</b>          | <b>2,000</b>      |   |
| <b>Expenditures</b>                 |                           |                    |                    |                     |                       |                   |   |
| 546006                              | Small Tools and Equipment | 0                  | 0                  | 0                   | 2,000                 | 2,000             | Multi Gas Meters                              |
| <b>Total Operating Expenditures</b> |                           | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>2,000</b>          | <b>2,000</b>      | <b>Overall Expenditure Increase/Decrease:</b> |
| <b>Total Expenditures</b>           |                           | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>2,000</b>          | <b>2,000</b>      |   |

**Description:**

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

This grant was previously budgeted in General Fund.

**Capital Preservation Fund**

**Special Revenue Fund**

| <b>Fund 1187</b>                              |                            | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |  |
|---|----------------------------|-----------------|-----------------|-----------------|------------------|----------------|--|
| <b>Div. 1421</b>                              | <b>Description</b>         | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>  |
| <b>Revenues</b>                               |                            |                 |                 |                 |                  |                |  |
| 381000  | Interfund Transfer         | 0               | 748,500         | 605,500         | 949,000          | 343,500        |  |
| 361100  | Misc- Interest             | 0               | 1,334           | 0               | 0                | 0              |  |
| <b>Total Revenues</b>                         |                            | <b>0</b>        | <b>748,500</b>  | <b>605,500</b>  | <b>949,000</b>   | <b>343,500</b> | <b>Overall Revenue Increase/Decrease: 56.73%</b>             |
| <b>Expenditures</b>                           |                            |                 |                 |                 |                  |                |  |
| <b>519- Other General Government Services</b> |                            |                 |                 |                 |                  |                |  |
| 546001  | Building/Equipment Repairs | 0               | 191,586         | 605,500         | 0                | (605,500)      | JC Roof, HVAC, Herschel King Boat Ramp, & FY23 Projects      |
| 534006  | Other Contracted Services  | 0               | 4,306           | 0               | 0                | 0              | Herschel King Boat Ramp Parking Spaces/Striping              |
| 546001  | Building/Equipment Repairs | 0               | 0               | 0               | 75,000           | 75,000         | HVAC Replacement - Various Facilities                        |
| 546001  | Building/Equipment Repairs | 0               | 0               | 0               | 75,000           | 75,000         | ADA Projects per Transition Plan                             |
| 546001  | Building/Equipment Repairs | 0               | 0               | 0               | 50,000           | 50,000         | GSB Carpet Flooring 3rd Floor                                |
| 546001  | Building/Equipment Repairs | 0               | 0               | 0               | 150,000          | 150,000        | GSB Painting Interior  |
| 546001  | Building/Equipment Repairs | 0               | 0               | 0               | 250,000          | 250,000        | Energy Plant Cooling Towers                                  |
| <b>572- Parks and Recreation</b>              |                            |                 |                 |                 |                  |                |  |
| 552003  | Other Operating Expense    | 0               | 972             | 0               | 0                | 0              | Herschel King Boat Ramp Shell                                |
| 546001  | Building/Equipment Repairs | 0               | 26              | 0               | 0                | 0              | Herschel King Boat Ramp Concrete                             |
| 546001  | Building/Equipment Repairs | 0               | 0               | 0               | 250,000          | 250,000        | Princess Pl. Covered Bridge Shoreline Stabilization/Imprvmts |
| 546001  | Building/Equipment Repairs | 0               | 0               | 0               | 63,000           | 63,000         | Russell Landing Boardwalk Repairs                            |
| 546001  | Building/Equipment Repairs | 0               | 0               | 0               | 12,000           | 12,000         | Basketball Court Resurface Espanola                          |
| 546001  | Building/Equipment Repairs | 0               | 0               | 0               | 12,000           | 12,000         | Basketball Court Resurface Haw Creek                         |
| 546001  | Building/Equipment Repairs | 0               | 0               | 0               | 12,000           | 12,000         | Basketball Court Resurface Hidden Trails                     |
| <b>Total Operating Expenditures</b>           |                            | <b>0</b>        | <b>196,890</b>  | <b>605,500</b>  | <b>949,000</b>   | <b>343,500</b> |  |
| <b>Total Expenditures</b>                     |                            | <b>0</b>        | <b>196,890</b>  | <b>605,500</b>  | <b>949,000</b>   | <b>343,500</b> | <b>Overall Expenditure Increase/Decrease: 56.73%</b>         |

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

**Disaster Fund**

**Special Revenue Fund**

| Fund 1184<br>Div. 3890                             | Description                 | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments  |
|--|-----------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>                                    |                             |                    |                    |                     |                       |                    |   |
| 331500   | Hurricane Dorian            | 0                  | 5,791              | 0                   | 0                     | 0                  |   |
| 337200   | HHS Covid-19 Relief Payment | 0                  | 0                  | 0                   | 0                     | 0                  |   |
| 337200   | Hurricane Dorian            | 0                  | 0                  | 0                   | 0                     | 0                  |   |
| 337200   | CARES Act Reimbursement     | 640,805            | 0                  | 0                   | 0                     | 0                  |   |
| 361100   | Interest                    | 1,218              | 3,697              | 0                   | 0                     | 0                  |   |
| 381000   | Interfund Transfer          | 0                  | 0                  | 0                   | 0                     | 0                  |   |
| <b>Total Fund Revenues</b>                         |                             | <b>642,023</b>     | <b>9,488</b>       | <b>0</b>            | <b>0</b>              | <b>0</b>           | <b>Overall Revenue Increase/Decrease:<br/>0.00%</b>     |
| <b>Expenditures - Hurricane Ian</b>                |                             |                    |                    |                     |                       |                    |   |
| <b>525- Emergency and Disaster Relief Services</b> |                             |                    |                    |                     |                       |                    |   |
| 534006   | Other Contracted Services   | 0                  | 6,508              | 0                   | 0                     | 0                  |   |
| 544000   | Rentals and Leases          | 0                  | 1,714              | 0                   | 0                     | 0                  |   |
| 551000   | Office Supplies             | 0                  | 656                | 0                   | 0                     | 0                  |   |
| 552002   | Other Operating Expenses    | 0                  | 36,892             | 0                   | 0                     | 0                  |   |
| <b>Total Operating Expenditures</b>                |                             | <b>0</b>           | <b>45,770</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>           |   |
| 512000   | Regular Salaries            | 0                  | 211,081            | 0                   | 0                     | 0                  |   |
| 514000   | Overtime                    | 0                  | 361,370            | 0                   | 0                     | 0                  |   |
| 52XXXX   | Employee Benefits           | 0                  | 170,720            | 0                   | 0                     | 0                  |   |
| <b>Total Personnel Services</b>                    |                             | <b>0</b>           | <b>743,171</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>           | <b>Overall Expenditure Increase/Decrease:<br/>0.00%</b> |
| <b>Total Hurricane Ian Expenditures</b>            |                             | <b>0</b>           | <b>788,941</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>           |   |

**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**

| <b>Fund 1184</b> |   | <b>Actual</b>    | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|------------------|---|------------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 3891</b> | <b>Description</b>                            | <b>FY 20-21</b>  | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>   |
|                  | <b>Expenditures - COVID-19</b>                |                  |                 |                 |                  |                |   |
| 512000           | Regular Salaries                              | 130,879          | 0               | 0               | 0                | 0              |   |
| 514000           | Overtime                                      | 11,136           | 0               | 0               | 0                | 0              |   |
| 52XXXX           | Employee Benefits                             | 63,590           | 0               | 0               | 0                | 0              |   |
|                  | <b>Total Personnel Services</b>               | <b>205,605</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>         | <b>0</b>       |   |
| <b>525-</b>      | <b>Emergency and Disaster Relief Services</b> |                  |                 |                 |                  |                |   |
| 531000           | Professional Services                         | 0                | 0               | 0               | 0                | 0              |   |
| 534006           | Other Contracted Services                     | 228,103          | 0               | 0               | 0                | 0              |   |
| 541001           | Communications - Devices & Accessories        | 0                | 0               | 0               | 0                | 0              |   |
| 540000           | Communications - Recurring                    | 140              | 0               | 0               | 0                | 0              |   |
| 542000           | Postage                                       | 0                | 0               | 0               | 0                | 0              |   |
| 544000           | Rentals & Leases                              | 35,309           | 0               | 0               | 0                | 0              |   |
| 546001           | Building/Equipment Repairs                    | 39,602           | 0               | 0               | 0                | 0              |   |
| 546004           | Maintenance Agreements                        | 0                | 0               | 0               | 0                | 0              |   |
| 546006           | Small Tools & Equipment                       | 12,026           | 0               | 0               | 0                | 0              |   |
| 547000           | Printing & Binding                            | 0                | 0               | 0               | 0                | 0              |   |
| 548001           | Promotional Activities                        | 0                | 0               | 0               | 0                | 0              |   |
| 549000           | Other Current Chrgs/Oblig                     | 24               | 0               | 0               | 0                | 0              |   |
| 549004           | Advertising                                   | 94,780           | 0               | 0               | 0                | 0              |   |
| 551000           | Office Supplies                               | 0                | 0               | 0               | 0                | 0              |   |
| 551001           | Office Equipment                              | 0                | 0               | 0               | 0                | 0              |   |
| 552001           | Gas, Oil, & Lubricants                        | 0                | 0               | 0               | 0                | 0              |   |
| 552002           | Other Operating Expenses                      | 23,724           | 0               | 0               | 0                | 0              |   |
| 552006           | Data Processing Software                      | 0                | 0               | 0               | 0                | 0              |   |
| 552007           | Ambulance Drugs                               | 0                | 0               | 0               | 0                | 0              |   |
| 554001           | Publications/Memberships                      | 140              | 0               | 0               | 0                | 0              |   |
|                  | <b>Total Operating Expenditures</b>           | <b>433,848</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>         | <b>0</b>       |   |
| 546000           | Equipment                                     | 375,207          | 0               | 0               | 0                | 0              |   |
| 566000           | Library Materials                             | 1,202            | 0               | 0               | 0                | 0              |   |
|                  | <b>Total Capital Expenditures</b>             | <b>376,409</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>         | <b>0</b>       |   |
| 582011           | FL Cares-Small Business                       | 9,259            | 0               | 0               | 0                | 0              |   |
|                  | <b>Total Grants &amp; Aids</b>                | <b>9,259</b>     | <b>0</b>        | <b>0</b>        | <b>0</b>         | <b>0</b>       |   |
|                  | <b>Total COVID-19 Expenditures</b>            | <b>1,025,121</b> | <b>0</b>        | <b>0</b>        | <b>0</b>         | <b>0</b>       | <b>Overall Expenditure Increase/Decrease:<br/>0.00%</b> |

**Disaster Fund**

**Special Revenue Fund**

| Fund 1184:<br>Dept. 3892                           |  | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-                                | Comments     |
|--|--|--------------------|--------------------|---------------------|-----------------------|---|--------------|
| <b>Expenditures - Hurricane Isaias</b>             |  |                    |                    |                     |                       |   |              |
| <b>525- Emergency and Disaster Relief Services</b> |  |                    |                    |                     |                       |   |              |
| 512000   | Regular Salaries                           | 0                  | 0                  | 0                   | 0                     | 0   |              |
| 514000   | Overtime                                   | 0                  | 0                  | 0                   | 0                     | 0   |              |
| 52XXXX   | Employee Benefits                          | 0                  | 0                  | 0                   | 0                     | 0   |              |
|  | <b>Total Personnel Services</b>            | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>                                      |              |
| 534006   | Other Contracted Services                  | 0                  | 0                  | 0                   | 0                     | 0   |              |
| 552002   | Other Operating Expenses                   | 8,354              | 0                  | 0                   | 0                     | 0   |              |
|  | <b>Total Operating Expenditures</b>        | <b>8,354</b>       | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>                                      |              |
|  |  |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |              |
|  | <b>Total Hurricane Isaias Expenditures</b> | <b>8,354</b>       | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>                                      | <b>0.00%</b> |
|  |  |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |              |
|  | <b>Total Fund Revenues</b>                 | <b>642,023</b>     | <b>9,488</b>       | <b>0</b>            | <b>0</b>              | <b>0</b>                                      |              |
|  |  |                    |                    |                     |                       | <b>Overall Expenditure Increase/Decrease:</b> |              |
|  | <b>Total Fund Expenditures</b>             | <b>1,033,475</b>   | <b>788,941</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>                                      | <b>0.00%</b> |



# SECTION 5

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# DEBT SERVICE FUNDS

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

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

**Debt Service Fund**

| Fund 1211<br>Div. 36XX            | Description              | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments   |
|-----------------------------------|--------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|--|
| <b>Revenues</b>                   |                          |                    |                    |                     |                       |                |  |
| 311000                            | Ad Valorem Taxes         | 1,917,057          | 2,093,863          | 2,004,775           | 2,124,271             | 119,496        | Millage Rate reduction from 0.1665 to 0.1546             |
| 311001                            | Delinquent               | 25,800             | 29,132             | 0                   | 0                     | 0              |  |
| 361100                            | Interest                 | 2,118              | 4,974              | 500                 | 5,000                 | 4,500          |  |
| 399000                            | Cash Carry Forward       | 0                  | 0                  | 1,093,609           | 1,459,134             | 365,525        |  |
| <b>Total Fund Revenues</b>        |                          | <b>1,944,975</b>   | <b>2,127,969</b>   | <b>3,098,884</b>    | <b>3,588,405</b>      | <b>489,521</b> | <b>Overall Revenue Increase/Decrease:<br/>15.80%</b>     |
| <b>Expenditures</b>               |                          |                    |                    |                     |                       |                |  |
| <b>517- Debt Service Payments</b> |                          |                    |                    |                     |                       |                |  |
| 531000                            | Professional Services    | 2,862              | 551                | 1,000               | 1,000                 | 0              |  |
| 549005                            | Bank Analysis Fees       | 283                | 477                | 500                 | 500                   | 0              |  |
| 571001                            | Principal Series 2015    | 1,015,000          | 1,065,000          | 1,120,000           | 1,175,000             | 55,000         |  |
| 572001                            | Interest Series 2015     | 776,736            | 725,987            | 672,740             | 616,740               | (56,000)       |  |
| 573000                            | Other Debt Service Costs | 825                | 825                | 825                 | 825                   | 0              |  |
| <b>Total Expenditures</b>         |                          | <b>1,795,706</b>   | <b>1,792,840</b>   | <b>1,795,065</b>    | <b>1,794,065</b>      | <b>(1,000)</b> |  |
| <b>Reserves</b>                   |                          |                    |                    |                     |                       |                |  |
| 598020                            | Reserve for Future Use   | 0                  | 0                  | 1,303,819           | 1,794,340             | 490,521        |  |
| <b>Total Reserves</b>             |                          | <b>0</b>           | <b>0</b>           | <b>1,303,819</b>    | <b>1,794,340</b>      | <b>490,521</b> |  |
| <b>Total Fund Expenditures</b>    |                          | <b>1,795,706</b>   | <b>1,792,840</b>   | <b>3,098,884</b>    | <b>3,588,405</b>      | <b>489,521</b> | <b>Overall Expenditure Increase/Decrease:<br/>15.80%</b> |

**Description:**

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

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

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

**History of Millage Rate:**

|                  |        |                  |        |                  |        |   |
|------------------|--------|------------------|--------|------------------|--------|---|
| Fiscal Year 2013 | 0.3320 | Fiscal Year 2017 | 0.2751 | Fiscal Year 2021 | 0.2050 | 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. |
| 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 |                  |        |                  |        |   |
|                  |        |                  |        |                  |        |   |



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

**Debt Service Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida General Obligation Refunding Bonds, Series 2015  
**Amount:** \$25,500,000  
**Rate:** 3.30%  
**Lender:** BNY Mellon  
**Length:** 21 Years  
**Remaining:** 12 Years Remaining as of FY 2024

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

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

**Debt Service Fund**

| Fund 1212<br>Dept. 3604           | Description                      | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-   | Comments   |
|-----------------------------------|----------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Revenues</b>                   |                                  |                    |                    |                     |                       |                  |  |
| 315000                            | Communication Services Tax (CST) | 206,374            | 211,537            | 0                   | 0                     | 0                |  |
| 335120                            | State Revenue Sharing            | 1,286,758          | 2,398,248          | 1,714,803           | 2,136,052             | 421,249          | Based on EDR Estimates                                   |
| 335181                            | State Sales Tax 1/2 Cent         | 1,913,979          | 2,193,447          | 1,800,000           | 1,350,000             | (450,000)        | Based on EDR Estimates & % Change with GF                |
| 361100                            | Interest                         | 3,030              | 8,780              | 1,000               | 5,000                 | 4,000            |  |
| 399000                            | Cash Carry Forward               | 0                  | 0                  | 4,007,086           | 5,127,597             | 1,120,511        |  |
| <b>Total Fund Revenues</b>        |                                  | <b>3,410,141</b>   | <b>4,812,012</b>   | <b>7,522,889</b>    | <b>8,618,649</b>      | <b>1,095,760</b> | <b>Overall Revenue Increase/Decrease:<br/>14.57%</b>     |
| <b>Expenditures</b>               |                                  |                    |                    |                     |                       |                  |  |
| <b>517- Debt Service Payments</b> |                                  |                    |                    |                     |                       |                  |  |
| 531000                            | Professional Services            | 3,809              | 428                | 6,000               | 6,000                 | 0                |  |
| 549005                            | Bank Analysis Fees               | 452                | 545                | 4,000               | 4,000                 | 0                |  |
| 571001                            | Principal                        | 1,400,000          | 2,020,000          | 2,120,000           | 2,230,000             | 110,000          |  |
| 572001                            | Interest                         | 1,547,225          | 1,461,725          | 1,358,230           | 1,249,480             | (108,750)        |  |
| 573000                            | Other Debt Service Costs         | 825                | 825                | 825                 | 825                   | 0                |  |
| <b>Total Expenditures</b>         |                                  | <b>2,952,311</b>   | <b>3,483,523</b>   | <b>3,489,055</b>    | <b>3,490,305</b>      | <b>1,250</b>     |  |
| <b>Reserves</b>                   |                                  |                    |                    |                     |                       |                  |  |
| 598020                            | Designated for Future Use        | 0                  | 0                  | 4,033,834           | 5,128,344             | 1,094,510        |  |
| <b>Total Reserves</b>             |                                  | <b>0</b>           | <b>0</b>           | <b>4,033,834</b>    | <b>5,128,344</b>      | <b>1,094,510</b> |  |
| <b>Total Fund Expenditures</b>    |                                  | <b>2,952,311</b>   | <b>3,483,523</b>   | <b>7,522,889</b>    | <b>8,618,649</b>      | <b>1,095,760</b> | <b>Overall Expenditure Increase/Decrease:<br/>14.57%</b> |

**Description:**

The \$42,775,000 Capital Improvement and Refunding Revenue Bonds, Series 2015 were issued in February 2015 to advance refund all of the County's outstanding Capital Improvement Revenue Bonds, Series 2005 along with closing costs incurred, and to finance the costs of acquisition, construction and equipping of a consolidated Sheriff's Operations Center and expansion of the County's correctional facility. Interest is paid at 4.00%. This advance refunding resulted in a reduction of total debt service payments over 20 years 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%  
**Lender:** BNY Mellon  
**Length:** 21 Years  
**Remaining:** 13 Years Remaining as of FY 2024

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

| Fund 1213<br>Div. 3607            | Description                    | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments  |
|-----------------------------------|--------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>                   |                                |                    |                    |                     |                       |                    |   |
| 325201                            | Special Assessment Collections | 155,592            | 87,573             | 98,835              | 100,000               | 1,165              |   |
| 325202                            | Delinquent                     | 8,055              | 7,956              | 0                   | 0                     | 0                  |   |
| 361100                            | Interest                       | 151                | 102                | 0                   | 0                     | 0                  |   |
| 399000                            | Cash Carry Forward             | 0                  | 0                  | 0                   | 7,463                 | 7,463              |   |
| <b>Total Fund Revenues</b>        |                                | <b>163,798</b>     | <b>95,631</b>      | <b>98,835</b>       | <b>107,463</b>        | <b>8,628</b>       | <b>Overall Revenue Increase/Decrease:<br/>8.73%</b>     |
| <b>Expenditures</b>               |                                |                    |                    |                     |                       |                    |   |
| <b>517- Debt Service Payments</b> |                                |                    |                    |                     |                       |                    |   |
| 549005                            | Bank Analysis Fees             | 326                | 292                | 400                 | 400                   | 0                  |   |
| 571001                            | Principal                      | 189,894            | 61,000             | 63,000              | 65,000                | 2,000              |   |
| 572001                            | Interest                       | 41,577             | 25,580             | 23,470              | 21,620                | (1,850)            |   |
| 573002                            | Loan Issuance Costs            | 2,500              | 0                  | 0                   | 0                     | 0                  |   |
| <b>Total Expenditures</b>         |                                | <b>234,297</b>     | <b>86,872</b>      | <b>86,870</b>       | <b>87,020</b>         | <b>150</b>         |   |
| 598020                            | Designated for Future Use      | 0                  | 0                  | 11,965              | 20,443                | 8,478              |   |
| <b>Total Reserves</b>             |                                | <b>0</b>           | <b>0</b>           | <b>11,965</b>       | <b>20,443</b>         | <b>8,478</b>       |   |
| <b>Total Fund Expenditures</b>    |                                | <b>234,297</b>     | <b>86,872</b>      | <b>98,835</b>       | <b>107,463</b>        | <b>8,628</b>       | <b>Overall Expenditure Increase/Decrease:<br/>8.73%</b> |

**Description:**

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

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

**Debt Service Fund**

**Estimated Amortization Schedule**

**Debt:** Flagler County, Florida Taxable Special Assessment Revenue Bond, Series 2018A  
**Amount:** \$1,520,000  
**Rate:** 2.94%  
**Lender:** CenterState Bank  
**Length:** 12 Years  
**Remaining:** 10 Years Remaining as of FY 2024

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

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

**Debt Service Fund**

| <b>Fund 1214</b>                  |                                | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>   |  |
|-----------------------------------|--------------------------------|-----------------|-----------------|-----------------|------------------|------------------|--|
| <b>Div. 3608</b>                  | <b>Description</b>             | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b>   | <b>Comments</b>  |
| <b>Revenues</b>                   |                                |                 |                 |                 |                  |                  |  |
| 325201                            | Special Assessment Collections | 526,164         | 0               | 0               | 0                | 0                |  |
| 325202                            | Delinquent                     | 178,996         | 0               | 0               | 0                | 0                |  |
| 361100                            | Interest & Investments         | 491             | 478             | 0               | 0                | 0                |  |
| 381000                            | Interfund Transfer             | 0               | 660,524         | 704,330         | 0                | (704,330)        |  |
| 399000                            | Cash Carry Forward             | 0               | 0               | 0               | 0                | 0                |  |
|                                   | <b>Total Fund Revenues</b>     | <b>705,651</b>  | <b>661,002</b>  | <b>704,330</b>  | <b>0</b>         | <b>(704,330)</b> | <b>Overall Revenue Increase/Decrease: -100.00%</b>     |
| <b>Expenditures</b>               |                                |                 |                 |                 |                  |                  |  |
| <b>517- Debt Service Payments</b> |                                |                 |                 |                 |                  |                  |  |
| 531000                            | Professional Services          | 63              | 17              | 300             | 0                | (300)            |  |
| 549005                            | Bank Analysis Charges          | 249             | 341             | 150             | 0                | (150)            |  |
| 571001                            | Principal                      | 626,000         | 651,000         | 677,000         | 0                | (677,000)        |  |
| 572001                            | Interest                       | 77,574          | 52,722          | 26,880          | 0                | (26,880)         |  |
|                                   | <b>Total Expenditures</b>      | <b>703,886</b>  | <b>704,080</b>  | <b>704,330</b>  | <b>0</b>         | <b>(704,330)</b> |  |
|                                   | <b>Total Fund Expenditures</b> | <b>703,886</b>  | <b>704,080</b>  | <b>704,330</b>  | <b>0</b>         | <b>(704,330)</b> | <b>Overall Expenditure Increase/Decrease: -100.00%</b> |

**Description:**

On June 18, 2018 the Flagler County Board of County Commissioners approved Resolution 2018-40 authorizing a loan from Branch Banking and Trust Company (BB&T) not to exceed \$3,125,000 for financing the restoration of emergency berm (dune) and partial engineered dune to mitigate against the loss of land and structures. The Note is payable from the special assessments from the real property comprising the Dune Restoration Project Special Assessment District created by Resolution 2017-68 adopted by the Board on December 20, 2017. The loan closed on June 22, 2018 for \$3,112,000 at 3.97%. Payments of principal and interest are due on July 1 and January 1 each year. Maturity 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%  
**Lender:** BB&T  
**Length:** 5 Years  
**Remaining:** 0 Years Remaining as of FY 2023

| 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           |           | <b>TOTALS</b> |          |                   |                  |                  |
|             | 07/01/21 | 626,000           | 38,787           | 703,574   |               |          | <b>3,112,000</b>  | <b>385,324</b>   | <b>3,497,324</b> |

**Capital Improvement Revenue Note, Series 2020**

**Debt Service Fund**

| Fund 1215<br>Div. 3611            | Description               | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments   |
|-----------------------------------|---------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Revenues</b>                   |                           |                    |                    |                     |                       |                  |  |
| 361100                            | Interest-MMIA & Investmts | 11                 | 491                | 0                   | 0                     | 0                |  |
| 381000                            | Interfund Transfer        | 10,000             | 323,792            | 1,405,908           | 1,827,421             | 421,513          |  |
| 399000                            | Cash Carry Forward        | 0                  | 0                  | 8,722               | 0                     | (8,722)          |  |
| <b>Total Fund Revenues</b>        |                           | <b>10,011</b>      | <b>324,283</b>     | <b>1,414,630</b>    | <b>1,827,421</b>      | <b>412,791</b>   | <b>Overall Revenue Increase/Decrease:<br/>29.18%</b>     |
| <b>Expenditures</b>               |                           |                    |                    |                     |                       |                  |  |
| <b>517- Debt Service Payments</b> |                           |                    |                    |                     |                       |                  |  |
| 531000                            | Professional Services     | 0                  | 0                  | 0                   | 500                   | 500              |  |
| 549005                            | Bank Analysis Fees        | 0                  | 402                | 500                 | 0                     | (500)            |  |
| 571001                            | Principal                 | 0                  | 150,000            | 1,065,000           | 1,495,000             | 430,000          | \$200,000 To Repay Cash Advance from GF                  |
| 572001                            | Interest                  | 1,309              | 174,410            | 349,130             | 331,921               | (17,209)         |  |
| 572003                            | Interest on Advances      | 0                  | 502                | 0                   | 0                     | 0                |  |
| <b>Total Fund Expenditures</b>    |                           | <b>1,309</b>       | <b>325,314</b>     | <b>1,414,630</b>    | <b>1,827,421</b>      | <b>412,791</b>   | <b>Overall Expenditure Increase/Decrease:<br/>29.18%</b> |

**Description:**

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



**Capital Improvement Revenue Note, Series 2020**

**Debt Service Fund**

**Amortization Schedule**

**Debt:** Flagler County, Florida Capital Improvement Revenue Note, Series 2020  
**Amount:** \$20,000,000  
**Rate:** 1.83%  
**Lender:** SouthState Bank  
**Length:** 16 Years  
**Remaining:** 13 Years Remaining as of FY 2024

| 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         |  |
|             |          |                   |                  |           | <b>TOTALS</b> |          | <b>20,000,000</b> | <b>2,845,675</b> | <b>22,845,675</b> |  |

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

**Debt Service Fund**

| Fund 1219<br>Div. 3605            | Description               | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments   |
|-----------------------------------|---------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|--|
| <b>Revenues</b>                   |                           |                    |                    |                     |                       |                    |  |
| 361100                            | Ad Valorem Taxes          | 1,168,939          | 1,276,771          | 1,505,087           | 1,717,554             | 212,467            | Millage Rate 0.1250                                      |
| 311001                            | Delinquent                | 15,759             | 17,931             | 0                   | 0                     | 0                  |  |
| 361100                            | Interest                  | 2,537              | 4,805              | 1,000               | 1,000                 | 0                  |  |
| 399000                            | Cash Carry Forward        | 0                  | 0                  | 1,262,197           | 1,636,406             | 374,209            |  |
| <b>Total Fund Revenues</b>        |                           | <b>1,187,235</b>   | <b>1,299,507</b>   | <b>2,768,284</b>    | <b>3,354,960</b>      | <b>586,676</b>     | <b>Overall Revenue Increase/Decrease:<br/>21.19%</b>     |
| <b>Expenditures</b>               |                           |                    |                    |                     |                       |                    |  |
| <b>517- Debt Service Payments</b> |                           |                    |                    |                     |                       |                    |  |
| 531000                            | Professional Services     | 6,201              | 522                | 1,000               | 1,000                 | 0                  |  |
| 549005                            | Bank Analysis Fees        | 1,485              | 1,230              | 2,000               | 2,000                 | 0                  |  |
| 571001                            | Principal Series 2016     | 960,000            | 975,000            | 1,005,000           | 1,020,000             | 15,000             |  |
| 572001                            | Interest Series 2016      | 206,079            | 185,055            | 163,710             | 141,698               | (22,012)           |  |
| <b>Total Expenditures</b>         |                           | <b>1,173,765</b>   | <b>1,161,807</b>   | <b>1,171,710</b>    | <b>1,164,698</b>      | <b>(7,012)</b>     |  |
| <b>Reserves</b>                   |                           |                    |                    |                     |                       |                    |  |
| 598020                            | Designated for Future Use | 0                  | 0                  | 1,596,574           | 2,190,262             | 593,688            |  |
| <b>Total Reserves</b>             |                           | <b>0</b>           | <b>0</b>           | <b>1,596,574</b>    | <b>2,190,262</b>      | <b>593,688</b>     |  |
| <b>Total Fund Expenditures</b>    |                           | <b>1,173,765</b>   | <b>1,161,807</b>   | <b>2,768,284</b>    | <b>3,354,960</b>      | <b>586,676</b>     | <b>Overall Expenditure Increase/Decrease:<br/>21.19%</b> |

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

**History of Millage Rate:**

|                  |        |                  |        |
|------------------|--------|------------------|--------|
| Fiscal Year 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%  
**Lender:** Ameris Bank  
**Length:** 14 Years  
**Remaining:** 6 Years Remaining as of FY 2024

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

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

**Debt Service Fund**

| Fund 1220<br>Div. 3609            | Description           | Actual<br>FY 19-20 | Actual<br>FY 20-21 | Adopted<br>FY 21-22 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments                                      |
|-----------------------------------|-----------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>                   |                       |                    |                    |                     |                       |                    |   |
| 361100                            | Interest              | 0                  | 151                | 0                   | 0                     | 0                  |   |
| 381003                            | Interfund Transfer    | 0                  | 4,761,732          | 0                   | 0                     | 0                  | <b>Overall Revenue Increase/Decrease:</b>     |
| <b>Total Fund Revenues</b>        |                       | <b>0</b>           | <b>4,761,883</b>   | <b>0</b>            | <b>0</b>              | <b>0</b>           | <b>0.00%</b>                                  |
| <b>Expenditures</b>               |                       |                    |                    |                     |                       |                    |   |
| <b>517- Debt Service Payments</b> |                       |                    |                    |                     |                       |                    |   |
| 531000                            | Professional Services | 0                  | 29                 | 0                   | 0                     | 0                  |   |
| 571001                            | Principal             | 0                  | 4,661,000          | 0                   | 0                     | 0                  |   |
| 572002                            | Interest              | 0                  | 100,632            | 0                   | 0                     | 0                  | <b>Overall Expenditure Increase/Decrease:</b> |
| <b>Total Fund Expenditures</b>    |                       | <b>0</b>           | <b>4,761,661</b>   | <b>0</b>            | <b>0</b>              | <b>0</b>           | <b>0.00%</b>                                  |

**Description:**

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

This debt was paid off early in FY 21.

**Bond Grant Anticipation Note Series 2020**

**Debt Service Fund**

| Fund 1221<br>Div. 3610            | Description              | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments  |
|-----------------------------------|--------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>                   |                          |                    |                    |                     |                       |                    |   |
| 337304                            | FDOT-SR A1A Dune Rest    | 464,461            | 0                  | 0                   | 0                     | 0                  |   |
| 361100                            | Interest                 | 644                | 2,075              | 0                   | 0                     | 0                  |   |
| 381003                            | Interfund Transfer       | 427,115            | 0                  | 0                   | 0                     | 0                  |   |
| <b>Total Fund Revenues</b>        |                          | <b>892,220</b>     | <b>2,075</b>       | <b>0</b>            | <b>0</b>              | <b>0</b>           | <b>Overall Revenue Increase/Decrease:<br/>0.00%</b>     |
| <b>Expenditures</b>               |                          |                    |                    |                     |                       |                    |   |
| <b>517- Debt Service Payments</b> |                          |                    |                    |                     |                       |                    |   |
| 531000                            | Professional Services    | 0                  | 9                  | 0                   | 0                     | 0                  |   |
| 549005                            | Bank Analysis Fees       | 112                | (50)               | 0                   | 0                     | 0                  |   |
| 572002                            | Interest                 | 2,963              | 0                  | 0                   | 0                     | 0                  |   |
| 573000                            | Other Debt Service Costs | 16,856             | 0                  | 0                   | 0                     | 0                  |   |
| <b>Total Fund Expenditures</b>    |                          | <b>19,931</b>      | <b>(41)</b>        | <b>0</b>            | <b>0</b>              | <b>0</b>           | <b>Overall Expenditure Increase/Decrease:<br/>0.00%</b> |

**Description:**

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



## **SECTION 6**

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# **CAPITAL PROJECT FUNDS**

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

**Beachfront Parks Capital**

**Capital Project Fund**

| Fund 1307<br>Div. 6001              | Description                   | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-   | Comments   |
|-------------------------------------|-------------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Revenue</b>                      |                               |                    |                    |                     |                       |                  |  |
| 361100                              | Interest                      | 683                | 1,268              | 1,200               | 1,200                 | 0                |  |
| 399000                              | Cash Carry Forward            | 0                  | 0                  | 415,519             | 266,096               | (149,423)        | <b>Overall Revenue Increase/ Decrease:</b>                 |
| <b>Total Fund Revenues</b>          |                               | <b>683</b>         | <b>1,268</b>       | <b>416,719</b>      | <b>267,296</b>        | <b>(149,423)</b> | <b>-35.86%</b>   |
| <b>Expenditures</b>                 |                               |                    |                    |                     |                       |                  |  |
| <b>572- Parks and Recreation</b>    |                               |                    |                    |                     |                       |                  |  |
| 531000                              | Professional Services         | 99                 | 120                | 500                 | 300                   | (200)            |  |
| 549005                              | Bank Analysis Fees            | 118                | 354                | 200                 | 400                   | 200              |  |
| <b>Total Operating Expenditures</b> |                               | <b>217</b>         | <b>474</b>         | <b>700</b>          | <b>700</b>            | <b>0</b>         |  |
| 562000                              | Capital Outlay / Buildings    | 0                  | 0                  | 150,000             | 0                     | (150,000)        | New Restroom Budgeted in FY23                              |
| <b>Total Capital</b>                |                               | <b>0</b>           | <b>0</b>           | <b>150,000</b>      | <b>0</b>              | <b>(150,000)</b> |  |
| 598040                              | Reserve-Future Capital Outlay | 0                  | 0                  | 266,019             | 266,596               | 577              |  |
| <b>Total Reserves</b>               |                               | <b>0</b>           | <b>0</b>           | <b>266,019</b>      | <b>266,596</b>        | <b>577</b>       |  |
| <b>Total Fund Expenditures</b>      |                               | <b>217</b>         | <b>474</b>         | <b>416,719</b>      | <b>267,296</b>        | <b>(149,423)</b> | <b>Overall Expenditure Increase/ Decrease:<br/>-35.86%</b> |

**Description:**

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

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

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

**Beachfront Park Maintenance**

**Capital Project Fund**

| Fund 1308<br>Div. 1440           | Description                | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-   | Comments   |
|----------------------------------|----------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Revenues</b>                  |                            |                    |                    |                     |                       |                  |  |
| 361100                           | Interest                   | 1,327              | 2,428              | 4,000               | 4,000                 | 0                |  |
| 399000                           | Cash Carry Forward         | 0                  | 0                  | 778,491             | 564,234               | (214,257)        | <b>Overall Revenue Increase/ Decrease:</b>                 |
| <b>Total Fund Revenues</b>       |                            | <b>1,327</b>       | <b>2,428</b>       | <b>782,491</b>      | <b>568,234</b>        | <b>(214,257)</b> | <b>-27.38%</b>   |
| <b>Expenditures</b>              |                            |                    |                    |                     |                       |                  |  |
| <b>572- Parks and Recreation</b> |                            |                    |                    |                     |                       |                  |  |
| 531000                           | Professional Services      | 193                | 7,415              | 600                 | 600                   | 0                | PFM Investment Fees & Tortoise Relocation                  |
| 534006                           | Other Contract Services    | 831                | 602                | 600                 | 900                   | 300              |  |
| 534010                           | Governmental Services      | 0                  | 8,237              | 0                   | 20,000                | 20,000           | Staff Time   |
| 534400                           | Rentals and Leases         | 0                  | 2,123              | 0                   | 0                     | 0                |  |
| 546001                           | Building/Equipment Repairs | 0                  | 0                  | 228,000             | 0                     | (228,000)        | Dune & Pavilion Repairs Budgeted in FY23                   |
| 549003                           | Landfill Tipping Fees      | 0                  | 61                 | 0                   | 0                     | 0                |  |
| 549005                           | Bank Analysis Fees         | 207                | 637                | 500                 | 800                   | 300              |  |
| <b>Total Expenditures</b>        |                            | <b>1,231</b>       | <b>19,075</b>      | <b>229,700</b>      | <b>22,300</b>         | <b>(207,400)</b> |  |
| 598040                           | Reserve for Future Capital | 0                  | 0                  | 552,791             | 545,934               | (6,857)          |  |
| <b>Total Reserves</b>            |                            | <b>0</b>           | <b>0</b>           | <b>552,791</b>      | <b>545,934</b>        | <b>(6,857)</b>   |  |
| <b>Total Fund Expenditures</b>   |                            | <b>1,231</b>       | <b>19,075</b>      | <b>782,491</b>      | <b>568,234</b>        | <b>(214,257)</b> | <b>Overall Expenditure Increase/ Decrease:<br/>-27.38%</b> |

**Description:**

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

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

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



**1/2 Cent Discretionary Sales Tax**

**Capital Project Fund**

| <b>Fund 1311</b>   |  | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b>   |   |
|--|--|------------------|------------------|------------------|------------------|------------------|---|
| <b>Div. 6001</b>   | <b>Description</b>                             | <b>FY 20-21</b>  | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+/(-)</b>     | <b>Comments</b>                                     |
| <b>Revenues</b>  |  |                  |                  |                  |                  |                  |   |
| 312601   | 1/2 Cent Small County Discretionary Sales Tax  | 3,814,735        | 4,340,160        | 3,750,000        | 3,750,000        | 0                |   |
| 361100   | Interest                                       | 4,805            | 11,286           | 10,000           | 10,000           | 0                |   |
| 366003   | Donations                                      | 50,000           | 0                | 0                | 0                | 0                |   |
| 399000   | Cash Carry Forward                             | 0                | 0                | 1,360,884        | 1,752,727        | 391,843          |   |
|  | <b>Total Fund Revenue</b>                      | <b>3,869,540</b> | <b>4,351,446</b> | <b>5,120,884</b> | <b>5,512,727</b> | <b>391,843</b>   | <b>Overall Revenue Increase/Decrease: 7.65%</b>     |
| <b>Expenditures</b>  |  |                  |                  |                  |                  |                  |   |
| <b>519- Other General Governmental Services</b>                              |  |                  |                  |                  |                  |                  |   |
| 549005   | Bank Analysis Fees                             | 1,480            | 1,486            | 2,800            | 2,800            | 0                |   |
| <b>529- Other Public Safety</b>  |  |                  |                  |                  |                  |                  |   |
| 531000   | Professional Services                          | 622              | 875              | 2,800            | 2,800            | 0                |   |
|  | <b>Total Operating Expenditures</b>            | <b>2,102</b>     | <b>2,361</b>     | <b>5,600</b>     | <b>5,600</b>     | <b>0</b>         |   |
| <b>521- Law Enforcement</b>  |  |                  |                  |                  |                  |                  |   |
| 562000   | Buildings                                      | 0                | 1,204,786        | 0                | 0                | 0                | FY22 FCSO Ops Storage Building                      |
| 563000   | Infrastructure                                 | 7,158            | 75,739           | 0                | 0                | 0                | FY22 FCSO Ops Storage Building                      |
| <b>522- Fire Control</b>   |  |                  |                  |                  |                  |                  |   |
| 561000   | Land & Permanent Easemts                       | 0                | 0                | 1,900,000        | 2,500,000        | 600,000          | Fire Station #62/Admin & Westside #51               |
| <b>529- Other Public Safety</b>  |  |                  |                  |                  |                  |                  |   |
| 563000   | Improvmts Other Than Bldg                      | 546,005          | 0                | 0                | 0                | 0                | FY21 GSB Parking Expansion/Drainage                 |
| <b>541- Road/Street Facilities</b>   |  |                  |                  |                  |                  |                  |   |
| 563000   | Infrastructure                                 | 0                | 99,541           | 0                | 0                | 0                | FY22 1st Ave & Water Oak Improvements               |
| <b>572- Parks and Recreation</b>   |  |                  |                  |                  |                  |                  |   |
| 562000   | Buildings                                      | 78,024           | 105,528          | 0                | 0                | 0                | Carver Gym Expansion                                |
|  | <b>Total Capital Improvements Expenditures</b> | <b>631,187</b>   | <b>1,485,594</b> | <b>1,900,000</b> | <b>2,500,000</b> | <b>600,000</b>   |   |
| <b>586- Intragovernmental Transfers Out from Constitutional Fee Officers</b> |  |                  |                  |                  |                  |                  |   |
| 591005   | Jail Operations                                | 3,000,000        | 3,000,000        | 3,000,000        | 3,000,000        | 0                |   |
|  | <b>Total Jail Expenditures</b>                 | <b>3,000,000</b> | <b>3,000,000</b> | <b>3,000,000</b> | <b>3,000,000</b> | <b>0</b>         |   |
| 598040   | Reserve-Future                                 | 0                | 0                | 215,284          | 7,127            | (208,157)        |   |
|  | <b>Total Reserves</b>                          | <b>0</b>         | <b>0</b>         | <b>215,284</b>   | <b>7,127</b>     | <b>(208,157)</b> |   |
|  | <b>Total Fund Expenditures</b>                 | <b>3,633,289</b> | <b>4,487,955</b> | <b>5,120,884</b> | <b>5,512,727</b> | <b>391,843</b>   | <b>Overall Expenditure Increase/Decrease: 7.65%</b> |

**Capital Improvement Revenue Bond 2015**

**Capital Project Fund**

| <b>Fund 1312</b>                                |                       | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |  |
|---|-----------------------|-----------------|-----------------|-----------------|------------------|----------------|--|
| <b>Div. 6001</b>                                | <b>Description</b>    | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                |
| <b>Revenues</b>                                 |                       |                 |                 |                 |                  |                |  |
| 361100  | Interest              | 749             | 35              | 0               | 0                | 0              | <b>Overall Revenue Increase/ Decrease:</b>     |
| <b>Total Fund Revenues</b>                      |                       | <b>749</b>      | <b>35</b>       | <b>0</b>        | <b>0</b>         | <b>0</b>       |  |
| <b>Expenditures</b>                             |                       |                 |                 |                 |                  |                |  |
| <b>519- Other General Governmental Services</b> |                       |                 |                 |                 |                  |                |  |
| 531000  | Professional Services | 127             | 9               | 0               | 0                | 0              |  |
| 549005  | Bank Analysis Fees    | 118             | 637             | 0               | 0                | 0              |  |
| <b>Total Operating Expenditures</b>             |                       | <b>245</b>      | <b>646</b>      | <b>0</b>        | <b>0</b>         | <b>0</b>       |  |
| <b>521- Law Enforcement</b>                     |                       |                 |                 |                 |                  |                |  |
| 562000  | Capital Outlay        | 774,809         | 51,313          | 0               | 0                | 0              | FSCO New Ops Center                            |
| <b>Total Capital Expenditures</b>               |                       | <b>774,809</b>  | <b>51,313</b>   | <b>0</b>        | <b>0</b>         | <b>0</b>       |  |
|   |                       |                 |                 |                 |                  |                | <b>Overall Expenditure Increase/ Decrease:</b> |
| <b>Total Fund Expenditures</b>                  |                       | <b>775,054</b>  | <b>51,959</b>   | <b>0</b>        | <b>0</b>         | <b>0</b>       | <b>0.00%</b>                                   |

Dune Restoration Project Special Assessment 2018B

Capital Project Fund

| Fund 1314<br>Div. 6001                           | Description                           | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+ / (-) | Comments                                |
|--|---------------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|---|
| <b>Revenues</b>                                  |                                       |                    |                    |                     |                       |                    |   |
| 361100   | Interest                              | 107                | 2                  | 0                   | 0                     | 0                  |   |
| 399000   | Cash Carry Forward                    | 0                  | 0                  | 0                   | 0                     | 0                  | Overall Revenue Increase/ Decrease:     |
| <b>Total Fund Revenues</b>                       |                                       | <b>107</b>         | <b>2</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>           | <b>0.00%</b>                            |
| <b>Expenditures</b>                              |                                       |                    |                    |                     |                       |                    |   |
| <b>537- Conservation and Resource Management</b> |                                       |                    |                    |                     |                       |                    |   |
| 531000   | Professional Services                 | 13                 | 0                  | 0                   | 0                     | 0                  |   |
| 549005   | Bank Analysis Fees                    | 106                | 0                  | 0                   | 0                     | 0                  |   |
| 549000   | Other Current Charges and Obligations | 0                  | 64,173             | 0                   | 0                     | 0                  |   |
| <b>Total Operating Expenditures</b>              |                                       | <b>119</b>         | <b>64,173</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>           | Overall Expenditure Increase/ Decrease: |
| <b>Total Fund Expenditures</b>                   |                                       | <b>119</b>         | <b>64,173</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>           | <b>0.00%</b>                            |

**New Sheriff Ops Center**

**Capital Project Fund**

| Fund 1315<br>Div. 6001                 | Description               | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments  |
|--|---------------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                        |                           |                    |                    |                     |                       |                  |   |
| 361100                                 | Interest-MMIA & Investmts | 5,591              | 25,915             | 0                   | 0                     | 0                |   |
| 384001                                 | Cap Imp Rev Note S2020    | 12,250,000         | 7,750,000          | 0                   | 0                     | 0                |   |
| 399000                                 | Cash Carry Forward        | 0                  | 0                  | 501,000             | 0                     | (501,000)        |   |
| <b>Total Fund Revenues</b>             |                           | <b>12,255,591</b>  | <b>7,775,915</b>   | <b>501,000</b>      | <b>0</b>              | <b>(501,000)</b> | <b>Overall Revenue Increase/ Decrease: -100.00%</b>     |
| <b>Expenditures</b>                    |                           |                    |                    |                     |                       |                  |   |
| <b>521- Law Enforcement</b>            |                           |                    |                    |                     |                       |                  |   |
| 531000                                 | Professional Services     | 322                | 2,524              | 0                   | 0                     | 0                |   |
| 532000                                 | Accounting and Auditing   | 0                  | 7,000              | 0                   | 0                     | 0                |   |
| 549005                                 | Bank Analysis Fees        | 0                  | 1,061              | 1,000               | 0                     | (1,000)          |   |
| 546006                                 | Small Tools & Equipt      | 35                 | 0                  | 0                   | 0                     | 0                |   |
| 551001                                 | Office Equipment          | 0                  | 381,985            | 0                   | 0                     | 0                |   |
| 552002                                 | Other Operating Expenses  | 0                  | 8,414              | 0                   | 0                     | 0                |   |
| <b>Total Operating Expenditures</b>    |                           | <b>357</b>         | <b>400,984</b>     | <b>1,000</b>        | <b>0</b>              | <b>(1,000)</b>   |   |
| 562000                                 | Buildings                 | 1,749,484          | 14,776,698         | 500,000             | 0                     | (500,000)        |   |
| 563000                                 | Public Works Staff Time   | 32,436             | 0                  | 0                   | 0                     | 0                |   |
| <b>Total Capital Expenditures</b>      |                           | <b>1,781,920</b>   | <b>14,776,698</b>  | <b>500,000</b>      | <b>0</b>              | <b>(500,000)</b> |   |
| 573002                                 | Loan Issuance Costs       | 37,589             | 0                  | 0                   | 0                     | 0                |   |
| <b>Total Debt Service Expenditures</b> |                           | <b>37,589</b>      | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>         |   |
| <b>Total Fund Expenditures</b>         |                           | <b>1,819,866</b>   | <b>15,177,682</b>  | <b>501,000</b>      | <b>0</b>              | <b>(501,000)</b> | <b>Overall Expenditure Increase/ Decrease: -100.00%</b> |

**General Capital Projects**

**Capital Project Fund**

| Fund 1316                                       |                                      | Actual   | Actual            | Adopted        | Tentative         | Changes           |   |
|---|--------------------------------------|----------|-------------------|----------------|-------------------|-------------------|---|
| Div. 6001                                       | Description                          | FY 20-21 | FY 21-22          | FY 22-23       | FY 23-24          | + / (-)           | Comments  |
| <b>Revenues</b>                                 |                                      |          |                   |                |                   |                   |   |
| 361100  | Interest                             | 0        | 31,037            | 0              | 0                 | 0                 |   |
| 366003  | Donations                            | 0        | 1,700             | 0              | 0                 | 0                 |   |
| 334XXX  | State Grant                          | 0        | 0                 | 0              | 24,760,000        | 24,760,000        | Legislative Funding                               |
| 381000  | Interfund Transfer from General Fund | 0        | 11,345,470        | 819,500        | 10,787,500        | 9,968,000         | <b>Overall Revenue Increase/Decrease:</b>         |
| <b>Total Fund Revenues</b>                      |                                      | <b>0</b> | <b>11,378,207</b> | <b>819,500</b> | <b>35,547,500</b> | <b>34,728,000</b> | <b>4237.71%</b>                                   |
| <b>Expenditures</b>                             |                                      |          |                   |                |                   |                   |   |
| <b>519- Other General Governmental Services</b> |                                      |          |                   |                |                   |                   |   |
| 564000  | Equipment                            | 0        | 44,755            | 0              | 0                 | 0                 | EOC UPS   |
| 564000  | Equipment                            | 0        | 0                 | 35,000         | 0                 | (35,000)          | Camera Access Control Upgrades                    |
| 564000  | Equipment                            | 0        | 0                 | 134,500        | 0                 | (134,500)         | IT Equipment                                      |
| 562000  | Buildings                            | 0        | 0                 | 0              | 300,000           | 300,000           | EOC Roof Hardening                                |
| 564000  | Equipment                            | 0        | 0                 | 0              | 137,500           | 137,500           | BVLOS Unmanned Air System (50% Split w/ 1111)     |
| <b>522- Fire Control</b>                        |                                      |          |                   |                |                   |                   |   |
| 562000  | Buildings                            | 0        | 0                 | 400,000        | 10,000,000        | 9,600,000         | Combined Fire Administration and Fire Station     |
| <b>523- Detention and/or Correction</b>         |                                      |          |                   |                |                   |                   |   |
| 564000  | Equipment                            | 0        | 0                 | 250,000        | 0                 | (250,000)         | Jail Camera System Upgrade                        |
| <b>537- Conservation/ Res Mgmt</b>              |                                      |          |                   |                |                   |                   |   |
| 561000  | Land                                 | 0        | 0                 | 0              | 4,260,000         | 4,260,000         | Wildlife Corridor Tract Acquisitions              |
| <b>563- Mental Health</b>                       |                                      |          |                   |                |                   |                   |   |
| 562000  | Buildings                            | 0        | 0                 | 0              | 10,000,000        | 10,000,000        | Men's Substance Abuse Treatment Facility          |
| <b>571- Library</b>                             |                                      |          |                   |                |                   |                   |   |
| 563000  | Design/Permitting                    | 0        | 85,137            | 0              | 0                 | 0                 | Library & Public Health Mitigation/Prevention Ctr |
| 564000  | Equipment                            | 0        | 0                 | 0              | 25,000            | 25,000            | Library - Replace Book Security/Theft System      |
| 562000  | Buildings                            | 0        | 0                 | 0              | 10,500,000        | 10,500,000        | Southern Library                                  |
| <b>572- Parks and Recreation</b>                |                                      |          |                   |                |                   |                   |   |
| 562000  | Buildings                            | 0        | 0                 | 0              | 290,000           | 290,000           | Bull Creek Pavillion & Concession Stand           |
| 562000  | Buildings                            | 0        | 0                 | 0              | 35,000            | 35,000            | Parks Augmented Reality                           |
| 563000  | Improvements Other than Building     | 0        | 100,000           | 0              | 0                 | 0                 | Wadsworth Park Electrical                         |
| <b>Total Capital Expenditures</b>               |                                      | <b>0</b> | <b>229,892</b>    | <b>819,500</b> | <b>35,547,500</b> | <b>34,728,000</b> |   |
|   |                                      |          |                   |                |                   |                   | <b>Overall Expenditure Increase/Decrease:</b>     |
| <b>Total Fund Expenditures</b>                  |                                      | <b>0</b> | <b>229,892</b>    | <b>819,500</b> | <b>35,547,500</b> | <b>34,728,000</b> | <b>4237.71%</b>                                   |

**Description:**

Established in FY 2021-22 per the Capital Improvement Policy to account for major capital projects that do expand, increase capacity, replace major component, adapting property to a different use, or rebuild after an assets useful life. These projects must also have an estimated cost of \$50,000 or greater and a useful life of 5-years or more. Innovation Technology (IT) greater than \$10,000 are included in this fund.

**Marineland Acres Drainage Basin District**

**Capital Project Fund**

| Fund 1318<br>Div. XXXX                          | Description                                 | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments   |
|---|---|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Revenues</b>                                 |   |                    |                    |                     |                       |                  |  |
| 325201  | Special Assessment                          | 119,228            | 120,704            | 121,000             | 121,000               | 0                | Improved Property \$435, Vacant \$220                  |
| 325202  | Delinquent Special Assessment               | 2,503              | 1,829              | 0                   | 0                     | 0                |  |
| 334490  | Marinld Acrs Rdwy Imp Cons                  | 2,160,693          | 2,261,785          | 0                   | 0                     | 0                |  |
| 361100  | Marineland Acres District - Interest        | 837                | 3,187              | 0                   | 1,000                 | 1,000            |  |
| 386702  | Excess Fees - Tax Collector                 | 559                | 645                | 0                   | 600                   | 600              |  |
| 399000  | Cash Carry Forward                          | 0                  | 0                  | 400,657             | 327,092               | (73,565)         |  |
|   | <b>Total Fund Revenues</b>                  | <b>2,283,820</b>   | <b>2,388,150</b>   | <b>521,657</b>      | <b>449,692</b>        | <b>(71,965)</b>  | <b>Overall Revenue Increase/ Decrease: -13.80%</b>     |
| <b>Expenditures</b>                             |   |                    |                    |                     |                       |                  |  |
| <b>519- Other General Governmental Services</b> |   |                    |                    |                     |                       |                  |  |
| 534008  | Commission Fees - Tax Collector             | 2,435              | 2,451              | 2,500               | 2,500                 | 0                |  |
| <b>541- Road and Street Facilities</b>          |   |                    |                    |                     |                       |                  |  |
| 531000  | Professional Services                       | 626                | 296                | 103,565             | 104,065               | 500              |  |
| 549005  | Bank Analysis Fees                          | 385                | 1,698              | 500                 | 500                   | 0                |  |
|   | <b>Total Operating Expenditures</b>         | <b>3,446</b>       | <b>4,445</b>       | <b>106,565</b>      | <b>107,065</b>        | <b>500</b>       |  |
| 563000  | Improvements other than building            | 65,626             | 0                  | 0                   | 0                     | 0                |  |
| 563000  | Marineland Acres Drainage Design/Permitting | 111,262            | 0                  | 0                   | 0                     | 0                | Project #599061  |
|   | <b>Total Capital Expenditures</b>           | <b>176,888</b>     | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>         |  |
| 563000  | Improvements other than bldg                | 2,160,693          | 2,261,785          | 0                   | 0                     | 0                | Project #599061  |
|   | <b>Total Grant Expenditures</b>             | <b>2,160,693</b>   | <b>2,261,785</b>   | <b>0</b>            | <b>0</b>              | <b>0</b>         |  |
| 598020  | Reserve for Future Use                      | 0                  | 0                  | 415,092             | 342,627               | (72,465)         |  |
|   | <b>Total Reserves</b>                       | <b>0</b>           | <b>0</b>           | <b>415,092</b>      | <b>342,627</b>        | <b>(72,465)</b>  |  |
|   | <b>Total Fund Expenditures</b>              | <b>2,341,027</b>   | <b>2,266,230</b>   | <b>521,657</b>      | <b>449,692</b>        | <b>(71,965)</b>  | <b>Overall Expenditure Increase/ Decrease: -13.80%</b> |

**Description:**

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

**Environmentally Sensitive Lands**

**Capital Project Fund**

| Fund 1319<br>Div. 6001                           | Description           | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/(-) | Comments  |
|--|-----------------------|--------------------|--------------------|---------------------|-----------------------|------------------|---|
| <b>Revenues</b>                                  |                       |                    |                    |                     |                       |                  |   |
| 361100   | Interest              | 1,635              | 3,065              | 1,500               | 1,600                 | 100              |   |
| 399000   | Cash Carry Forward    | 0                  | 0                  | 739,852             | 741,677               | 1,825            | <b>Overall Revenue Increase/Decrease:</b>               |
| <b>Total Fund Revenues</b>                       |                       | <b>1,635</b>       | <b>3,065</b>       | <b>741,352</b>      | <b>743,277</b>        | <b>1,925</b>     | <b>0.26%</b>  |
| <b>Expenditures</b>                              |                       |                    |                    |                     |                       |                  |   |
| <b>572- Parks and Recreation</b>                 |                       |                    |                    |                     |                       |                  |   |
| 531000   | Professional Services | 3,740              | 284                | 4,500               | 4,000                 | (500)            |   |
| 549005   | Bank Analysis Fees    | 233                | 450                | 0                   | 500                   | 500              |   |
| <b>537- Conservation and Resource Management</b> |                       |                    |                    |                     |                       |                  |   |
| 531000   | Professional Services | 432                | 0                  | 0                   | 0                     | 0                |   |
| 549005   | Bank Analysis Fees    | 0                  | 495                | 0                   | 0                     | 0                |   |
| <b>Total Operating Expenditures</b>              |                       | <b>4,405</b>       | <b>1,229</b>       | <b>4,500</b>        | <b>4,500</b>          | <b>0</b>         |   |
| 598020   | Reserve               | 0                  | 0                  | 736,852             | 738,777               | 1,925            |   |
| <b>Total Reserves</b>                            |                       | <b>0</b>           | <b>0</b>           | <b>736,852</b>      | <b>738,777</b>        | <b>1,925</b>     |   |
| <b>Total Fund Expenditures</b>                   |                       | <b>4,405</b>       | <b>1,229</b>       | <b>741,352</b>      | <b>743,277</b>        | <b>1,925</b>     | <b>Overall Expenditure Increase/Decrease:<br/>0.26%</b> |

**Description:**

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

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

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

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

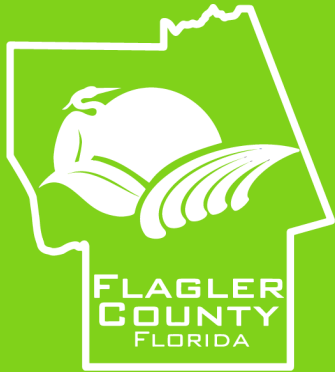
**Capital Project Fund - Beach Renourishment**

**Capital Project Fund**

| Fund 1320<br>Div. 6001                           | Description                    | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/- | Comments  |
|--|--------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------|---|
| <b>Revenues</b>                                  |                                |                    |                    |                     |                       |                |   |
| 337300   | Loc Gov Grt-{hysical Enviromnt | 0                  | 43,039             | 0                   | 0                     | 0              |   |
| 361100   | Interest                       | 183                | 148                | 20                  | 20                    | 0              |   |
| 384006   | Grant Anticipation Note S2020  | 507,500            | 0                  | 0                   | 0                     | 0              |   |
| 399000   | Cash Carry Forward             | 0                  | 0                  | 46,000              | 46,236                | 236            |   |
| <b>Total Fund Revenues</b>                       |                                | <b>507,683</b>     | <b>43,187</b>      | <b>46,020</b>       | <b>46,256</b>         | <b>236</b>     | <b>Overall Revenue Increase/Decrease:<br/>0.51%</b>     |
| <b>Expenditures</b>                              |                                |                    |                    |                     |                       |                |   |
| <b>537- Conservation and Resource Management</b> |                                |                    |                    |                     |                       |                |   |
| 531000   | Professional Services          | 0                  | 2                  | 0                   | 0                     | 0              |   |
| 549005   | Bank Analysis Fees             | 92                 | 89                 | 500                 | 500                   | 0              |   |
| <b>Total Capital Expenditures</b>                |                                | <b>92</b>          | <b>89</b>          | <b>500</b>          | <b>500</b>            | <b>0</b>       |   |
| 582009   | Other Entities                 | 476,646            | 43,039             | 45,520              | 45,756                | 236            |   |
| <b>Total Grants &amp; Aids Expenditures</b>      |                                | <b>476,646</b>     | <b>43,039</b>      | <b>45,520</b>       | <b>45,756</b>         | <b>236</b>     |   |
| <b>Total Fund Expenditures</b>                   |                                | <b>476,738</b>     | <b>43,128</b>      | <b>46,020</b>       | <b>46,256</b>         | <b>236</b>     | <b>Overall Expenditure Increase/Decrease:<br/>0.51%</b> |

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





# SECTION 7

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# ENTERPRISE & INTERNAL SERVICE FUNDS

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

**Airport Fund**

**Enterprise Fund**

| Fund 1401                       |                                | Actual           | Actual           | Adopted          | Tentative        | Changes          |   |
|---------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|---|
| Div. 4100                       | Description                    | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | + / (-)          | Comments                                    |
| <b>Revenues</b>                 |                                |                  |                  |                  |                  |                  |   |
| 329006                          | Business Operating Permit      | 0                | 0                | 1,500            | 1,500            | 0                |   |
| 344102                          | Ramp Parking / Tie Down Rent   | 20,450           | 24,239           | 19,000           | 21,000           | 2,000            |   |
| 344103                          | Sale of Aviation Fuel          | 300,273          | 540,133          | 625,000          | 560,000          | (65,000)         | 100,000 @ \$5.60 - Cost per gallon decrease |
| 344104                          | Sale of Oil                    | 2,835            | 2,327            | 4,000            | 4,000            | 0                |   |
| 344105                          | Land Leases/Rentals            | 43,797           | 51,857           | 42,582           | 54,832           | 12,250           | Land Leases                                 |
| 334106                          | Sale of Jet Fuel               | 545,784          | 920,634          | 696,000          | 880,000          | 184,000          | 160,000 @ \$5.50                            |
| 344107                          | T-Hangar Rent                  | 217,856          | 218,945          | 217,020          | 377,670          | 160,650          | New Hangars starting Jan 2024               |
| 344108                          | Airport User Fees              | 19,810           | 25,075           | 12,000           | 13,000           | 1,000            |   |
| 344109                          | Lease Parking 6.0%             | 50,833           | 112,800          | 46,800           | 28,800           | (18,000)         | Lease Parking - KALS & FPL                  |
| 344110                          | Utilities Reimbursement        | 37,513           | 53,147           | 32,400           | 33,600           | 1,200            | Avg Water Reimbursement \$2800/mth          |
| 344111                          | Building Maintenance           | 4,225            | 3,900            | 3,900            | 3,900            | 0                |   |
| 344112                          | Custodial Service              | 3,000            | 0                | 0                | 0                | 0                |   |
| 344113                          | Pest Control (CAM)             | 300              | 300              | 300              | 0                | (300)            |   |
| 344114                          | Space Use Agreement Rent 6.0%  | 959,682          | 1,016,700        | 1,019,474        | 1,017,193        | (2,281)          |   |
| 344116                          | Property Association Fees      | 5,842            | 5,842            | 5,842            | 5,842            | 0                |   |
| 344117                          | CAM - Triangle Air Bus Pk      | 60,834           | 63,447           | 64,106           | 73,183           | 9,077            |   |
| 344118                          | CAM Airport Corp Ctr           | 24,751           | 26,241           | 27,000           | 12,294           | (14,706)         | Health Dept Moving in July                  |
| 344119                          | Space Use Agreement Rent 7.0%  | 110,529          | 94,610           | 93,529           | 98,061           | 4,532            |   |
| 344120                          | Overnight Vehicle Parking 7.0% | 220              | 340              | 500              | 375              | (125)            |   |
| 344121                          | Airport Spc Rent               | 0                | 1,256            | 0                | 0                | 0                |   |
| 361100                          | Interest                       | 3,584            | 3,874            | 0                | 5,000            | 5,000            |   |
| 362009                          | Cell Tower Lease               | 46,327           | 45,712           | 46,959           | 49,293           | 2,334            |   |
| 369911                          | Miscellaneous                  | 1,571            | 4,246            | 1,500            | 1,500            | 0                |   |
| 369901                          | Miscellaneous - Taxable Items  | 170              | 64               | 500              | 0                | (500)            |   |
| 393003                          | Accident Damage to Property    | 0                | 20,944           | 0                | 0                | 0                |   |
| 399000                          | Cash Carry Forward             | 0                | 0                | 1,408,041        | 473,487          | (934,554)        | <b>Overall Revenue Increase/Decrease:</b>   |
| <b>Total Revenues</b>           |                                | <b>2,460,186</b> | <b>3,236,633</b> | <b>4,367,953</b> | <b>3,714,530</b> | <b>(653,423)</b> | <b>-14.96%</b>                              |
| <b>Expenses</b>                 |                                |                  |                  |                  |                  |                  |   |
| <b>542- Airports</b>            |                                |                  |                  |                  |                  |                  |   |
| 512000                          | Regular Salaries               | 360,429          | 415,894          | 426,568          | 460,262          | 33,694           | 8.0 FTE with 5.3% COLA                      |
| 513000                          | Other Salaries and Wages       | 0                | 0                | 0                | 11,034           | 11,034           | On-Call Airport Attendant                   |
| 514000                          | Overtime                       | 13,176           | 14,518           | 10,000           | 15,000           | 5,000            |   |
| 52XXXX                          | Employee Benefits              | 165,380          | 208,378          | 223,706          | 262,921          | 39,215           |   |
| <b>Total Personnel Services</b> |                                | <b>538,985</b>   | <b>638,790</b>   | <b>660,274</b>   | <b>749,217</b>   | <b>88,943</b>    |   |

**Airport Fund**

**Enterprise Fund**

| Fund 1401 |  | Actual           | Actual           | Adopted          | Tentative        | Changes         |  |
|-----------|--|------------------|------------------|------------------|------------------|-----------------|--|
| Div. 4100 | Description                            | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | +/(-)           | Comments   |
|           | <b>Expenses (continued)</b>            |                  |                  |                  |                  |                 |  |
| 531000    | Professional Services                  | 5,353            | 6,623            | 15,000           | 10,000           | (5,000)         | Legal Fees, Surveys, Environmental Studies               |
| 534006    | Other Contracted Services              | 38,485           | 44,260           | 54,830           | 61,039           | 6,209           | Landscaping, Pest Control, Alarm Monitoring, Weather     |
| 534010    | Government Services                    | 139              | 24,366           | 30,000           | 30,000           | 0               |  |
| 540000    | Travel Expense                         | 2,470            | 4,861            | 12,800           | 12,800           | 0               |  |
| 541001    | Communications Devices and Accessories | 0                | 862              | 0                | 1,000            | 1,000           |  |
| 541002    | Communications Recurring               | 6,749            | 8,170            | 7,272            | 8,710            | 1,438           | Radio User Fees  |
| 541003    | Communications Install/Repair          | 0                | 0                | 500              | 500              | 0               |  |
| 542000    | Postage Expense                        | 85               | 197              | 300              | 300              | 0               |  |
| 543000    | Utilities Expense                      | 103,506          | 110,130          | 89,400           | 127,800          | 38,400          | FPL Increase   |
| 544000    | Rentals & Leases                       | 5,989            | 25,142           | 21,275           | 29,047           | 7,772           | Fuel Truck Rentals & Rolling Stock Vehicle               |
| 545001    | General Liability Insurance            | 4,725            | 5,434            | 6,000            | 6,300            | 300             |  |
| 545003    | Vehicle Insurance                      | 2,046            | 2,260            | 2,400            | 2,500            | 100             |  |
| 545004    | Property/Casualty Insurance            | 70,009           | 77,306           | 113,000          | 122,257          | 9,257           | Corporate Center & Triangle Air Prem.                    |
| 546001    | Building/Equipment Repairs             | 85,186           | 119,370          | 82,000           | 83,000           | 1,000           |  |
| 546003    | Vehicle Repair                         | 7,652            | 5,548            | 5,600            | 5,600            | 0               |  |
| 546004    | Maintenance Agreements                 | 6,193            | 8,087            | 9,611            | 11,886           | 2,275           |  |
| 546006    | Small Tools & Equipment                | 462              | 4,468            | 2,500            | 2,500            | 0               |  |
| 547000    | Printing & Binding                     | 0                | 96               | 200              | 1,000            | 800             | Printing for Event Flyers, Passes and Posters            |
| 549005    | Promotional Activities                 | 3,510            | 1,930            | 26,540           | 26,175           | (365)           | Freedom Fest, Promo Items                                |
| 549000    | Other Current Charges                  | 30,068           | 39,435           | 30,000           | 30,000           | 0               | Credit Card Processing Fees                              |
| 549004    | Advertising                            | 0                | 135              | 1,000            | 1,000            | 0               |  |
| 549005    | Bank Analysis Fees                     | 1,272            | 1,400            | 3,000            | 3,000            | 0               |  |
| 551000    | Office Supplies                        | 588              | 993              | 1,000            | 1,000            | 0               |  |
| 551001    | Office Equipment                       | 595              | 10,481           | 16,500           | 16,500           | 0               |  |
| 552001    | Gas, Oil, & Lubricants                 | 7,580            | 11,850           | 10,000           | 11,800           | 1,800           |  |
| 552002    | Other Operating Expenses               | 13,027           | 10,118           | 12,000           | 12,700           | 700             | Freedom Fest Meals, Supplies for Pilots Lounge           |
| 552003    | Aviation Oil & Jet Fuel (Avgas)        | 240,832          | 445,484          | 550,000          | 475,000          | (75,000)        | Offset by Revenue  |
| 552004    | Jet Fuel (Jet A)                       | 351,132          | 622,812          | 540,000          | 720,000          | 180,000         | Offset by Revenue  |
| 552005    | Clothing & Wearing Apparel             | 762              | 0                | 1,000            | 1,000            | 0               |  |
| 552006    | Data Processing Software               | 0                | 507              | 2,620            | 1,000            | (1,620)         |  |
| 554001    | Publications/Memberships               | 1,967            | 1,807            | 3,477            | 3,477            | 0               |  |
| 555002    | Conference/Seminar Registration        | 845              | 1,035            | 2,085            | 2,085            | 0               |  |
|           | <b>Total Operating Expenses</b>        | <b>991,227</b>   | <b>1,595,168</b> | <b>1,651,910</b> | <b>1,820,976</b> | <b>169,066</b>  |  |
| 562000    | Capital Outlay/Buildings               | 0                | 0                | 20,000           | 34,500           | 14,500          | AC Replacement New Way Church & Corporate Center         |
| 564000    | Equipment                              | 18,805           | 0                | 10,000           | 27,000           | 17,000          | Possible Runway Light Repairs & Rolling Stock Scag Mower |
|           | <b>Total Capital Expenses</b>          | <b>18,805</b>    | <b>0</b>         | <b>30,000</b>    | <b>61,500</b>    | <b>31,500</b>   |  |
| 571002    | Principal                              | 420,961          | 438,434          | 592,115          | 523,637          | (68,478)        |  |
| 572002    | Interest                               | 140,944          | 125,546          | 109,285          | 99,417           | (9,868)         |  |
|           | <b>Total Debt Service Expenses</b>     | <b>561,905</b>   | <b>563,980</b>   | <b>701,400</b>   | <b>623,054</b>   | <b>(78,346)</b> |  |
|           | <b>Total Expenses</b>                  | <b>2,110,922</b> | <b>2,797,938</b> | <b>3,043,584</b> | <b>3,254,747</b> | <b>211,163</b>  |  |

**Airport Fund - Projects & Reserves**

**Enterprise Fund**

| <b>Fund 1401</b>           |                                     | <b>Actual</b>     | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b>   |   |
|----------------------------|-------------------------------------|-------------------|------------------|------------------|------------------|------------------|---|
| <b>Div. 82XX</b>           | <b>Description</b>                  | <b>FY 20-21</b>   | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+ / (-)</b>   | <b>Comments</b>                                   |
| <b>Revenues</b>            |                                     |                   |                  |                  |                  |                  |   |
| 331410                     | Wildlife Hazz/Master Plan           | 6,978             | 0                | 0                | 0                | 0                |   |
| 331410                     | FAA CARES Act                       | 0                 | 0                | 0                | 0                | 0                |   |
| 331410                     | Runway 06-24 Rehab Const            | 6,592,956         | 105,597          | 0                | 0                | 0                |   |
| 331410                     | FAA Coronavirus Relief              | 57,162            | 59,000           | 0                | 0                | 0                |   |
| 334410                     | Design of T-Hangars                 | 109,080           | 7,920            | 0                | 0                | 0                |   |
| 334410                     | Construction of T-Hangars           | 0                 | 493,256          | 0                | 0                | 0                |   |
| 334410                     | Runway 06-24 Rehab Design           | 1,945,787         | 0                | 0                | 0                | 0                |   |
| 334410                     | Air Traffic Control Tower Equipment | 18,340            | 9,460            | 0                | 0                | 0                |   |
| 334410                     | Sanitary Swr Lift Station Reh       | 50,000            | 0                | 0                | 0                | 0                |   |
| 334410                     | Taxiway A Rehab                     | 0                 | 181,460          | 0                | 0                | 0                |   |
| 334420                     | General Aviation Term Fac Proj      | 20,517            | 0                | 0                | 0                | 0                |   |
|                            | <b>Total Grant Revenue</b>          | <b>8,800,820</b>  | <b>856,693</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         |   |
| <b>Expenses</b>            |                                     |                   |                  |                  |                  |                  |   |
| XXX000                     | Air Traffic Ctrl Tow Eqp            | 18,340            | 9,460            | 0                | 0                | 0                |   |
| 546001                     | Sanitary Swr Lift Station Reh       | 50,000            | 0                | 0                | 0                | 0                |   |
| XXXXXX                     | FAA Coronavirus Relief              | 34,197            | 59,000           | 0                | 0                | 0                |   |
| 563000                     | FDOT Design of T-Hangars            | 109,080           | 7,920            | 0                | 0                | 0                |   |
| 563000                     | T-Hangar Construction               | 0                 | 547,048          | 0                | 0                | 0                |   |
| 563000                     | General Aviation Term Fac Proj      | 25,647            | 0                | 0                | 0                | 0                |   |
| 531000                     | FAA Wildlife Haz/Mst Pln Std        | 7,120             | 0                | 0                | 0                | 0                |   |
| 563000                     | Taxiway A Rehab                     | 0                 | 181,460          | 0                | 0                | 0                |   |
| 563XXX                     | Runway 06-24 Rehab Design           | 8,538,743         | 105,597          | 0                | 0                | 0                |   |
|                            | <b>Total Grant Expenses</b>         | <b>8,783,127</b>  | <b>910,485</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         |   |
| 598010                     | Reserve for Contingency             | 0                 | 0                | 932,899          | 48,597           | (884,302)        |   |
| 598030                     | Personnel Services Reserve          | 0                 | 0                | 10,000           | 10,000           | 0                |   |
| 598040                     | Reserve - CAM                       | 0                 | 0                | 381,470          | 401,186          | 19,716           |   |
|                            | <b>Total Reserves</b>               | <b>0</b>          | <b>0</b>         | <b>1,324,369</b> | <b>459,783</b>   | <b>(864,586)</b> |   |
| <b>Total Fund Revenues</b> |                                     | <b>11,261,006</b> | <b>4,093,326</b> | <b>4,367,953</b> | <b>3,714,530</b> | <b>(653,423)</b> |   |
| <b>Total Fund Expenses</b> |                                     | <b>10,894,049</b> | <b>3,708,423</b> | <b>4,367,953</b> | <b>3,714,530</b> | <b>(653,423)</b> | <b>Overall Expense Increase/Decrease: -14.96%</b> |

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

**Enterprise Fund**

| <b>Fund 1402</b>                                 |                               | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>  |  |
|--|-------------------------------|-----------------|-----------------|-----------------|------------------|-----------------|--|
| <b>Div. 1460</b>                                 | <b>Description</b>            | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b>  | <b>Comments</b>                                  |
| <b>Revenues</b>                                  |                               |                 |                 |                 |                  |                 |  |
| 343405   | Recycling Fees                | 1,659           | 696             | 1,000           | 1,000            | 0               |  |
| 361100   | Interest                      | 1,079           | 1,270           | 0               | 500              | 500             |  |
| 381000   | Interfund Transfer            | 0               | 0               | 0               | 137,473          | 137,473         |  |
| 399000   | Cash Carry Forward            | 0               | 0               | 154,507         | 11,169           | (143,338)       |  |
| <b>Total Fund Revenues</b>                       |                               | <b>2,738</b>    | <b>1,966</b>    | <b>155,507</b>  | <b>150,142</b>   | <b>(5,365)</b>  | <b>Overall Revenue Increase/Decrease: -3.45%</b> |
| <b>Expenses</b>                                  |                               |                 |                 |                 |                  |                 |  |
| <b>534- Garbage/Solid Waste Control Services</b> |                               |                 |                 |                 |                  |                 |  |
| 512000   | Regular Salaries              | 110,788         | 84,447          | 49,109          | 51,708           | 2,599           | 1.0 FTE with 5.3% COLA                           |
| 514000   | Overtime                      | 0               | 413             | 375             | 375              | 0               |  |
| 52XXXX   | Employee Benefits             | 42,986          | 40,412          | 24,503          | 27,806           | 3,303           |  |
| <b>Total Personnel Services</b>                  |                               | <b>153,774</b>  | <b>125,272</b>  | <b>73,987</b>   | <b>79,889</b>    | <b>5,902</b>    |  |
| 531000   | Professional Services         | 157             | 124             | 2,078           | 150              | (1,928)         |  |
| 534006   | Other Contracted Services     | 51,072          | 40,882          | 63,862          | 56,833           | (7,029)         | Hazmat Pick Ups, Aquatic Vegetation, Janitorial  |
| 541002   | Communications Recurring      | 1,275           | 1,454           | 1,585           | 1,585            | 0               |  |
| 541003   | Communications Install/Repair | 0               | 0               | 100             | 0                | (100)           |  |
| 542000   | Postage Expense               | 236             | 5               | 100             | 0                | (100)           |  |
| 543000   | Utilities Expense             | 2,239           | 2,585           | 2,300           | 3,200            | 900             | Based on Actuals                                 |
| 544000   | Rentals & Leases              | 705             | 464             | 1,000           | 480              | (520)           | Uniforms   |
| 545003   | Vehicle Insurance             | 247             | 273             | 445             | 310              | (135)           | Based on Insurance Estimate                      |
| 545004   | Property/Casualty Insurance   | 1,261           | 1,392           | 1,500           | 1,500            | 0               |  |
| 546001   | Building/Equipment Repairs    | 312             | 37              | 1,500           | 1,500            | 0               |  |
| 546003   | Vehicle Repair                | 1,934           | 616             | 2,000           | 2,000            | 0               |  |
| 546004   | Maintenance Agreements        | 229             | 138             | 250             | 180              | (70)            | Copier   |
| 546006   | Small Tools & Equip           | 438             | 0               | 100             | 0                | (100)           |  |
| 549005   | Bank Analysis Fees            | 582             | 632             | 700             | 610              | (90)            |  |
| 551000   | Office Supplies               | 206             | 25              | 200             | 200              | 0               |  |
| 551001   | Office Equipment              | 33              | 0               | 0               | 0                | 0               |  |
| 552001   | Gas, Oil, & Lubricants        | 1,194           | 1,137           | 1,800           | 1,165            | (635)           | Based on Actuals                                 |
| 552002   | Other Operating Expenses      | 1,010           | 3,990           | 2,000           | 540              | (1,460)         |  |
| <b>Total Operating Expenses</b>                  |                               | <b>63,130</b>   | <b>53,753</b>   | <b>81,520</b>   | <b>70,253</b>    | <b>(11,267)</b> |  |
| <b>Total Fund Expenses</b>                       |                               | <b>216,904</b>  | <b>179,025</b>  | <b>155,507</b>  | <b>150,142</b>   | <b>(5,365)</b>  | <b>Overall Expense Increase/Decrease: -3.45%</b> |

**General Services - Residential Solid Waste**

**Enterprise Fund**

| <b>Fund 1405</b>                                 |   | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Tentative</b> | <b>Changes</b>   |   |
|--|---|------------------|------------------|------------------|------------------|------------------|---|
| <b>Div. 1462</b>                                 | <b>Description</b>                      | <b>FY 20-21</b>  | <b>FY 21-22</b>  | <b>FY 22-23</b>  | <b>FY 23-24</b>  | <b>+ / (-)</b>   | <b>Comments</b>                                   |
| <b>Revenues</b>                                  |   |                  |                  |                  |                  |                  |   |
| 386702   | Solid Waste Franchise Fees              | 170,412          | 180,137          | 192,553          | 0                | (192,553)        | Moved to General Fund                             |
| 343401   | Solid Waste Collection Charges (billed) | 21,647           | 31,022           | 40,000           | 45,000           | 5,000            |   |
| 343402   | Recycling Fees                          | 21,495           | 22,298           | 31,416           | 0                | (31,416)         |   |
| 343403   | Solid Waste Collection Charges          | 1,679,970        | 1,705,582        | 2,310,000        | 3,293,523        | 983,523          | \$428.90 per Residential Unit                     |
| 361100   | Interest                                | 2,142            | 4,561            | 5,000            | 5,000            | 0                |   |
| 386702   | Tax Collector Excess Fees               | 7,709            | 9,186            | 8,000            | 8,000            | 0                |   |
| 399000   | Cash Carry Forward                      | 0                | 0                | 1,054,119        | 159,767          | (894,352)        |   |
|  | <b>Total Fund Revenues</b>              | <b>1,903,375</b> | <b>1,952,786</b> | <b>3,641,088</b> | <b>3,511,290</b> | <b>(129,798)</b> | <b>Overall Revenues Increase/Decrease: -3.56%</b> |
| <b>Expenses</b>                                  |   |                  |                  |                  |                  |                  |   |
| <b>534- Garbage/Solid Waste Control Services</b> |   |                  |                  |                  |                  |                  |   |
| 512000   | Regular Salaries                        | 55,952           | 12,659           | 53,321           | 27,092           | (26,229)         | 0.50 FTE with 5.3% COLA & Reorganization          |
| 514000   | Overtime                                | 1,875            | 25               | 750              | 750              | 0                |   |
| 52XXXX   | Employee Benefits                       | 21,214           | (1,529)          | 22,516           | 12,300           | (10,216)         |   |
|  | <b>Total Personnel Services</b>         | <b>79,041</b>    | <b>11,155</b>    | <b>76,587</b>    | <b>40,142</b>    | <b>(36,445)</b>  |   |
| 531000   | Professional Services                   | 388              | 511              | 800              | 800              | 0                |   |
| 534006   | Other Contracted Services               | 1,704,124        | 2,069,159        | 2,750,748        | 2,953,343        | 202,595          | Increased Customers & Increased Contract          |
| 534008   | Collection Fees - Tax Collector         | 33,599           | 34,112           | 56,665           | 59,067           | 2,402            |   |
| 534009   | Property Appraiser Fees                 | 11,393           | 11,604           | 13,800           | 13,800           | 0                |   |
| 542000   | Postage Expense                         | 161              | 199              | 500              | 500              | 0                |   |
| 544000   | Rentals and Leases                      | 700              | 0                | 0                | 0                | 0                |   |
| 546004   | Maintenance Agreements                  | 6,841            | 0                | 6,850            | 0                | (6,850)          | Tyler Charged To IT                               |
| 549005   | Bank Analysis Fees                      | 183              | 276              | 300              | 300              | 0                |   |
| 549008   | Write Offs                              | 5,898            | 6,891            | 10,000           | 10,000           | 0                |   |
| 551001   | Office Equipment                        | 23               | 25               | 0                | 0                | 0                |   |
|  | <b>Total Operating Expenses</b>         | <b>1,763,310</b> | <b>2,122,777</b> | <b>2,839,663</b> | <b>3,037,810</b> | <b>198,147</b>   |   |
| 598020   | Designated for Future Use               | 0                | 0                | 724,838          | 433,338          | (291,500)        |   |
|  | <b>Total Reserves</b>                   | <b>0</b>         | <b>0</b>         | <b>724,838</b>   | <b>433,338</b>   | <b>(291,500)</b> |   |
|  | <b>Total Fund Expenses</b>              | <b>1,842,351</b> | <b>2,133,932</b> | <b>3,641,088</b> | <b>3,511,290</b> | <b>(129,798)</b> | <b>Overall Expense Increase/Decrease: -3.56%</b>  |

**Flagler County Utilities - Beverly Beach/Eagle Lakes**

**Enterprise Fund**

| <b>Fund 1404<br/>Summary</b> | <b>Description</b>                           | <b>Actual<br/>FY 20-21</b> | <b>Actual<br/>FY 21-22</b> | <b>Adopted<br/>FY 22-23</b> | <b>Tentative<br/>FY 23-24</b> | <b>Changes<br/>+/-</b> | <b>Comments</b> |
|------------------------------|--|----------------------------|----------------------------|-----------------------------|-------------------------------|------------------------|-----------------|
| <b>Revenues</b>              |  |                            |                            |                             |                               |                        |                 |
|                              | Intergovernmental Revenues                   | 0                          | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Charges for Services                         | 116,847                    | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Interest and Other Earnings                  | (178)                      | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Special Assessments/Impact Fees              | 8,279                      | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Interfund Transfer                           | 1,700,000                  | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Eagle Lakes Development Fees (Non-operating) | 0                          | 0                          | 0                           | 0                             | 0                      |                 |
|                              | <b>Total Fund Revenues</b>                   | <b>1,824,948</b>           | <b>0</b>                   | <b>0</b>                    | <b>0</b>                      | <b>0</b>               |                 |
| <b>Expenses</b>              |  |                            |                            |                             |                               |                        |                 |
|                              | Personnel Services                           | (2,702)                    | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Operating Expenditures                       | 381,514                    | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Capital Expenditures                         | 0                          | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Debt Service                                 | 30,306                     | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Grants & Aids                                | 828,820                    | 0                          | 0                           | 0                             | 0                      |                 |
|                              | <b>Total Fund Expenses</b>                   | <b>1,237,938</b>           | <b>0</b>                   | <b>0</b>                    | <b>0</b>                      | <b>0</b>               |                 |

**Flagler County Utilities - Plantation Bay**

**Enterprise Fund**

| <b>Fund 1407<br/>Summary</b> | <b>Description</b>                   | <b>Actual<br/>FY 20-21</b> | <b>Actual<br/>FY 21-22</b> | <b>Adopted<br/>FY 22-23</b> | <b>Tentative<br/>FY 23-24</b> | <b>Changes<br/>+/-</b> | <b>Comments</b> |
|------------------------------|--------------------------------------|----------------------------|----------------------------|-----------------------------|-------------------------------|------------------------|-----------------|
| <b>Revenues</b>              |                                      |                            |                            |                             |                               |                        |                 |
|                              | Intergovernmental Revenues           | 0                          | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Charges for Services                 | 230,301                    | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Interest and Other Earnings          | (3,914)                    | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Special Assessments/Impact Fees/Misc | 217,345                    | 0                          | 0                           | 0                             | 0                      |                 |
|                              | <b>Total Fund Revenues</b>           | <b>443,732</b>             | <b>0</b>                   | <b>0</b>                    | <b>0</b>                      | <b>0</b>               |                 |
| <b>Expenses</b>              |                                      |                            |                            |                             |                               |                        |                 |
|                              | Personnel Services                   | (19,767)                   | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Operating Expenditures               | 266,899                    | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Capital Expenditures                 | 0                          | 0                          | 0                           | 0                             | 0                      |                 |
|                              | Debt Service                         | 121,500                    | 0                          | 0                           | 0                             | 0                      |                 |
|                              | <b>Total Fund Expenses</b>           | <b>368,632</b>             | <b>0</b>                   | <b>0</b>                    | <b>0</b>                      | <b>0</b>               |                 |

**Description:** Flagler County BOCC divested themselves of both the Beverly Beach (Fund 1404) and Plantation Bay (Fund 1407) Utilities in December of 2020. Data on this page is presented and summarized for historical purposes only.

**Old Kings Road Landfill**

**Enterprise Fund**

| <b>Fund 1408</b>                                 |                       | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b>  |  |   |
|--|-----------------------|-----------------|-----------------|-----------------|------------------|-----------------|--|---|
| <b>Div. 1461</b>                                 | <b>Description</b>    | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b>  | <b>Comments</b>  |   |
| <b>Revenues</b>                                  |                       |                 |                 |                 |                  |                 |  |   |
| 361100   | Interest              | 593             | 1,151           | 750             | 800              | 50              |  |   |
| 399000   | Cash Carry Forward    | 0               | 0               | 445,774         | 359,653          | (86,121)        | <b>Overall Revenue Increase/Decrease:</b>              |   |
| <b>Total Fund Revenues</b>                       |                       | <b>593</b>      | <b>1,151</b>    | <b>446,524</b>  | <b>360,453</b>   | <b>(86,071)</b> | <b>-23.88%</b>   |   |
| <b>Expenses</b>                                  |                       |                 |                 |                 |                  |                 |  |   |
| <b>534- Garbage/Solid Waste Control Services</b> |                       |                 |                 |                 |                  |                 |  |   |
| 512000   | Regular Salaries      | 0               | 0               | 24,554          | 25,854           | 1,300           | 0.50 FTE with 5.3% COLA - Split FTEs from C&D Landfill |   |
| 514000   | Overtime              | 0               | 0               | 188             | 188              | 0               | Fund & Solid Waste Fund                                |   |
| 52XXXX   | Employee Benefits     | 0               | 0               | 12,251          | 13,471           | 1,220           |  |   |
| <b>Total Personnel Services</b>                  |                       | <b>0</b>        | <b>0</b>        | <b>36,993</b>   | <b>39,513</b>    | <b>2,520</b>    |  |   |
| 531000   | Professional Services | 20,300          | 8,890           | 50,000          | 50,000           | 0               |  |   |
| 549005   | Bank Analysis Fees    | 89              | 142             | 50              | 100              | 50              |  |   |
| <b>Total Operating Expenditures</b>              |                       | <b>20,389</b>   | <b>9,032</b>    | <b>50,050</b>   | <b>50,100</b>    | <b>50</b>       |  |   |
| 598064   | Reserves              | 0               | 0               | 359,481         | 270,840          | (88,641)        |  |   |
| <b>Total Reserves</b>                            |                       | <b>0</b>        | <b>0</b>        | <b>359,481</b>  | <b>270,840</b>   | <b>(88,641)</b> |  |   |
| <b>Total Fund Expenses</b>                       |                       |                 |                 |                 |                  |                 | <b>(86,071)</b>  | <b>Overall Expense Increase/Decrease:</b> |
|  |                       | <b>20,389</b>   | <b>9,032</b>    | <b>446,524</b>  | <b>360,453</b>   | <b>(86,071)</b> | <b>-23.88%</b>   |   |



**Construction & Demolition Debris Landfill**

**Enterprise Fund**

| Fund 1409<br>Div. 1461                           | Description           | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-  | Comments  |                |                |                |                 |                |
|--|-----------------------|--------------------|--------------------|---------------------|-----------------------|-----------------|---|----------------|----------------|----------------|-----------------|----------------|
| <b>Revenues</b>                                  |                       |                    |                    |                     |                       |                 |   |                |                |                |                 |                |
| 361100   | Interest              | 1,084              | 2,196              | 1,200               | 1,200                 | 0               |   |                |                |                |                 |                |
| 399000   | Cash Carry Forward    | 0                  | 0                  | 932,045             | 844,108               | (87,937)        | <b>Overall Revenue Increase/Decrease:</b>           |                |                |                |                 |                |
| <b>Total Fund Revenues</b>                       |                       | <b>1,084</b>       | <b>2,196</b>       | <b>933,245</b>      | <b>845,308</b>        | <b>(87,937)</b> | <b>-10.40%</b>                                      |                |                |                |                 |                |
| <b>Expenses</b>                                  |                       |                    |                    |                     |                       |                 |   |                |                |                |                 |                |
| <b>534- Garbage/Solid Waste Control Services</b> |                       |                    |                    |                     |                       |                 |   |                |                |                |                 |                |
| 512000   | Regular Salaries      | 0                  | 0                  | 24,554              | 25,854                | 1,300           | 0.50 FTE with 5.3% COLA - Split FTEs from Old Kings |                |                |                |                 |                |
| 514000   | Overtime              | 0                  | 0                  | 188                 | 188                   | 0               | Landfill Fund & Solid Waste Fund                    |                |                |                |                 |                |
| 52XXXX   | Employee Benefits     | 0                  | 0                  | 12,251              | 13,471                | 1,220           |   |                |                |                |                 |                |
| <b>Total Personnel Services</b>                  |                       | <b>0</b>           | <b>0</b>           | <b>36,993</b>       | <b>39,513</b>         | <b>2,520</b>    |   |                |                |                |                 |                |
| 531000   | Professional Services | 22,350             | 22,600             | 40,000              | 40,000                | 0               |   |                |                |                |                 |                |
| 549005   | Bank Analysis Fees    | 89                 | 142                | 100                 | 100                   | 0               |   |                |                |                |                 |                |
| <b>Total Operating Expenditures</b>              |                       | <b>22,439</b>      | <b>22,742</b>      | <b>40,100</b>       | <b>40,100</b>         | <b>0</b>        |   |                |                |                |                 |                |
| 598064   | Reserves              | 0                  | 0                  | 856,152             | 765,695               | (90,457)        |   |                |                |                |                 |                |
| <b>Total Reserves</b>                            |                       | <b>0</b>           | <b>0</b>           | <b>856,152</b>      | <b>765,695</b>        | <b>(90,457)</b> |   |                |                |                |                 |                |
| <b>Total Fund Expenses</b>                       |                       |                    |                    |                     |                       |                 | <b>(87,937)</b>                                     | <b>-10.40%</b> |                |                |                 |                |
| <b>Total Fund Expenses</b>                       |                       |                    |                    |                     |                       |                 | <b>22,439</b>                                       | <b>22,742</b>  | <b>933,245</b> | <b>845,308</b> | <b>(87,937)</b> | <b>-10.40%</b> |

**Bunnell Landfill**

**Enterprise Fund**

| <b>Fund 1410</b>                                 |                       | <b>Actual</b>   | <b>Actual</b>   | <b>Adopted</b>  | <b>Tentative</b> | <b>Changes</b> |   |
|--|-----------------------|-----------------|-----------------|-----------------|------------------|----------------|---|
| <b>Div. 1461</b>                                 | <b>Description</b>    | <b>FY 20-21</b> | <b>FY 21-22</b> | <b>FY 22-23</b> | <b>FY 23-24</b>  | <b>+ / (-)</b> | <b>Comments</b>                                 |
| <b>Revenues</b>                                  |                       |                 |                 |                 |                  |                |   |
| 361100   | Interest              | 361             | 717             | 400             | 500              | 100            |   |
| 399000   | Cash Carry Forward    | 0               | 0               | 267,285         | 267,965          | 680            |   |
| <b>Total Fund Revenues</b>                       |                       | <b>361</b>      | <b>717</b>      | <b>267,685</b>  | <b>268,465</b>   | <b>780</b>     | <b>Overall Revenue Increase/Decrease: 0.29%</b> |
| <b>Expenses</b>                                  |                       |                 |                 |                 |                  |                |   |
| <b>534- Garbage/Solid Waste Control Services</b> |                       |                 |                 |                 |                  |                |   |
| 531000   | Professional Services | 0               | 0               | 0               | 1,500            | 1,500          | PFM Fees  |
| <b>Total Operating Expenditures</b>              |                       | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>1,500</b>     | <b>1,500</b>   |   |
| 598064   | Reserves              | 0               | 0               | 267,685         | 266,965          | (720)          |   |
| <b>Total Reserves</b>                            |                       | <b>0</b>        | <b>0</b>        | <b>267,685</b>  | <b>266,965</b>   | <b>(720)</b>   |   |
| <b>Total Fund Expenses</b>                       |                       | <b>0</b>        | <b>0</b>        | <b>267,685</b>  | <b>268,465</b>   | <b>780</b>     | <b>Overall Expense Increase/Decrease: 0.29%</b> |

**Health Insurance Fund**

**Internal Service Fund**

| <b>Fund 1501</b>                         |  | <b>Actual</b>     | <b>Actual</b>     | <b>Adopted</b>    | <b>Tentative</b>  | <b>Changes</b>   |  |
|--|--|-------------------|-------------------|-------------------|-------------------|------------------|--|
| <b>Div. 0205</b>                         | <b>Description</b>                           | <b>FY 20-21</b>   | <b>FY 21-22</b>   | <b>FY 22-23</b>   | <b>FY 23-24</b>   | <b>+/(-)</b>     | <b>Comments</b>                            |
| <b>Revenues</b>                          |  |                   |                   |                   |                   |                  |  |
| 361100                                   | Interest - MMIA & Investments                | 6,998             | 9,887             | 8,000             | 15,000            | 7,000            |  |
| 369101                                   | BOCC Premium Contribution                    | 3,907,899         | 3,242,690         | 4,746,000         | 5,580,805         | 834,805          | Premium Contribution - \$13,645            |
| 369102                                   | Clerk of Court Premium Contribution          | 608,287           | 538,904           | 711,900           | 845,990           | 134,090          |  |
| 369103                                   | Sheriff Premium Contribution                 | 3,678,571         | 3,249,323         | 0                 | 0                 | 0                | FCSO No Longer Participating in Group Plan |
| 369104                                   | Supervisor of Elections Premium Contribution | 121,284           | 104,727           | 118,650           | 136,450           | 17,800           |  |
| 369105                                   | Tax Collector Premium Contribution           | 519,478           | 432,799           | 510,195           | 586,735           | 76,540           |  |
| 369106                                   | Property Appraiser Premium Contribution      | 318,060           | 280,921           | 344,085           | 395,705           | 51,620           |  |
| 369107                                   | Retired Employees Premium Contribution       | 258,516           | 315,804           | 300,000           | 250,000           | (50,000)         |  |
| 369108                                   | Cobra Premium Contribution                   | 30,912            | 12,799            | 50,000            | 15,000            | (35,000)         |  |
| 369109                                   | Pharmacy Rebate                              | 440,363           | 566,505           | 365,000           | 365,000           | 0                |  |
| 369111                                   | BCBS Incentives                              | 85,000            | 0                 | 40,000            | 50,000            | 10,000           |  |
| 369112                                   | BCC Employee Portion                         | 0                 | 717,641           | 836,000           | 839,885           | 3,885            | New Accounts to Separate Employee Portion  |
| 369113                                   | Clerk Employee Portion                       | 0                 | 104,681           | 120,000           | 125,580           | 5,580            |  |
| 369114                                   | Sheriff Employee Portion                     | 0                 | 501,942           | 0                 | 0                 | 0                |  |
| 369115                                   | SOE Employee Portion                         | 0                 | 19,115            | 21,000            | 16,100            | (4,900)          |  |
| 369116                                   | Tax Collector Employee Portion               | 0                 | 87,371            | 87,000            | 96,600            | 9,600            |  |
| 369117                                   | Property Appraiser Employee Portion          | 0                 | 59,307            | 40,000            | 70,921            | 30,921           | Based on Actuals                           |
| 369911                                   | Miscellaneous                                | 0                 | 0                 | 500               | 0                 | (500)            |  |
| 381000                                   | Interfund Transfer                           | 711,019           | 0                 | 0                 | 0                 | 0                |  |
| 393002                                   | Insurance Recovery                           | 197               | 830               | 0                 | 0                 | 0                |  |
| 399000                                   | Cash Carry Forward                           | 0                 | 0                 | 2,527,951         | 815,412           | (1,712,539)      | <b>Overall Revenue Increase/Decrease:</b>  |
| <b>Total Fund Revenues</b>               |  | <b>10,686,584</b> | <b>10,245,248</b> | <b>10,826,281</b> | <b>10,205,183</b> | <b>(621,098)</b> | <b>-5.74%</b>                              |
| <b>Expenses</b>                          |  |                   |                   |                   |                   |                  |  |
| <b>513- Financial and Administrative</b> |  |                   |                   |                   |                   |                  |  |
| 512000                                   | Regular Salaries                             | 41,872            | 43,815            | 48,630            | 51,208            | 2,578            | 0.70 FTE with 5.3% COLA                    |
| 520000                                   | Pension Expense/Other Pst Emp Benefits       | (3,144)           | (4,288)           | 0                 | 0                 | 0                |  |
| 52XXXX                                   | Employee Benefits                            | 14,523            | 15,442            | 17,901            | 20,505            | 2,604            |  |
| <b>Total Personnel Services</b>          |  | <b>53,251</b>     | <b>54,969</b>     | <b>66,531</b>     | <b>71,713</b>     | <b>5,182</b>     |  |

**Health Insurance Fund**

**Internal Service Fund**

| Fund 1501<br>Div. 49XX                 | Description                               | Actual<br>FY 20-21 | Actual<br>FY 21-22 | Adopted<br>FY 22-23 | Tentative<br>FY 23-24 | Changes<br>+/-   | Comments   |
|--|---|--------------------|--------------------|---------------------|-----------------------|------------------|--|
| <b>Expenses (continued)</b>            |   |                    |                    |                     |                       |                  |  |
| <b>590 - Other Non-Operating</b>       |   |                    |                    |                     |                       |                  |  |
| 531000                                 | Professional Services                     | 960                | 62                 | 2,500               | 2,500                 | 0                |  |
| 549005                                 | Bank Analysis Fees                        | 2,428              | 794                | 2,500               | 2,500                 | 0                |  |
| 531000                                 | Professional Services                     | 0                  | 12,000             | 20,000              | 20,000                | 0                | Actuary  |
| 534006                                 | Other Contracted Services                 | 0                  | 0                  | 5,000               | 0                     | (5,000)          |  |
| 549004                                 | Advertising                               | 0                  | 0                  | 0                   | 2,500                 | 2,500            |  |
| 549007                                 | PHA Incentives                            | 59,095             | 24,984             | 78,000              | 65,000                | (13,000)         | Estimated Maximum Wellness Incentives                |
| 599003                                 | Insurance - Admin Fees                    | 581,173            | 255,151            | 580,000             | 372,000               | (208,000)        |  |
| 599004                                 | Life Insurance Premiums                   | 21,143             | 5,479              | 25,000              | 19,800                | (5,200)          |  |
| 599005                                 | Stop Loss Premiums                        | 1,363,930          | 578,150            | 1,700,000           | 880,000               | (820,000)        | Based on Actuals, Includes 10% Fee for Bailey Group  |
| 599006                                 | Flex Administrative Fees                  | 22,273             | 11,854             | 30,000              | 20,000                | (10,000)         |  |
| 599007                                 | Claims - Health Insurance                 | 7,830,502          | 2,887,407          | 4,800,000           | 5,900,000             | 1,100,000        | Based on Actuals                                     |
| 599008                                 | Reinsurance Claims                        | 211,265            | (137,424)          | 0                   | 0                     | 0                |  |
| 599009                                 | Vision Premiums                           | 857                | 37,048             | 76,000              | 75,000                | (1,000)          |  |
| 599010                                 | Affordable Care Act - Medical Hth Cr Fees | 10,826             | 932                | 15,000              | 31,852                | 16,852           | Based on Actuals                                     |
| <b>Total Health Insurance Expenses</b> |   | <b>10,104,452</b>  | <b>3,676,437</b>   | <b>7,334,000</b>    | <b>7,391,152</b>      | <b>57,152</b>    |  |
| <b>Expenses - Health Clinic</b>        |   |                    |                    |                     |                       |                  |  |
| 541002                                 | Communications Recurring                  | 0                  | 0                  | 300                 | 1,140                 | 840              |  |
| 541002                                 | Rentals & Leases                          | 4,785              | 1,223              | 1,350               | 1,380                 | 30               | Dex Copier   |
| 545004                                 | Property/Casualty Insurance               | 908                | 1,003              | 1,100               | 0                     | (1,100)          |  |
| 546004                                 | Maintenance Agreements                    | 582                | 707                | 1,750               | 1,950                 | 200              | Toshiba Copier, Audiometer, Breathalyzer Maintenance |
| 546006                                 | Small tools & Equipt                      | 4,527              | 0                  | 0                   | 0                     | 0                |  |
| 551000                                 | Office Supplies                           | 1,201              | 869                | 2,000               | 6,800                 | 4,800            |  |
| 551001                                 | Office Equipment                          | 2,372              | 4,604              | 4,000               | 2,000                 | (2,000)          |  |
| 552002                                 | Other Operating                           | 6,025              | 8,237              | 10,000              | 10,000                | 0                |  |
| 534006                                 | Other Contracted Services                 | 822,158            | 851,985            | 855,000             | 817,972               | (37,028)         | Moved to Emplpyee Clinic Medication                  |
| 552008                                 | Health Clinic Medications                 | 7,698              | 7,165              | 7,000               | 165,764               | 158,764          | Previously in Clinic                                 |
| <b>Total Health Clinic Expenses</b>    |   | <b>850,256</b>     | <b>875,793</b>     | <b>882,500</b>      | <b>1,007,006</b>      | <b>124,506</b>   |  |
| 598020                                 | Reserve - Future Use                      | 0                  | 0                  | 2,543,250           | 1,735,312             | (807,938)        |  |
| <b>Total Reserves</b>                  |   | <b>0</b>           | <b>0</b>           | <b>2,543,250</b>    | <b>1,735,312</b>      | <b>(807,938)</b> |  |
| <b>Total Fund Expenses</b>             |   | <b>11,007,959</b>  | <b>4,607,199</b>   | <b>10,826,281</b>   | <b>10,205,183</b>     | <b>(621,098)</b> | <b>Overall Expense Increase/Decrease: -5.74%</b>     |