



Flagler County Board of County Commissioners First Public Hearing • Fiscal Year 2023-24 Budget

September 6, 2023 • 5:01 p.m.

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

1. Pledge to the Flag and Moment of Silence
2. Open Public Hearing
3. Adopt Special Assessment Rolls for FY 2023-2024
4. Adopt FY 2024-2028 Five-Year Capital Improvement Program
5. Adopt the FY 2023-2024 Tentative Millage Rate and Tentative Budget:

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

- Announce the percentage increase in the aggregate tentative millage rate over the aggregated rolled back rate, if any.
 - Discuss the specific purpose(s) for the tax increase, if applicable.
 - Allow comments from the public regarding the adoption of the tentative millage rates and budget.
 - Consider approval of the Resolution to adopt the tentative millage rates
 - Consider approval of budget changes by fund
 - Consider approval of the resolution to adopt the tentative budget as amended
- Establish and publicly announce the date, time and place of the public hearings to consider final adoption of the millage rates and budget as amended. Recommended Monday, September 18, 2023 at 5:01 pm or soon thereafter in the Board Chambers.

6. Adjournment

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

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

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

SUBJECT: Consideration of Fiscal Year 2023-24 Assessment Rates and Assessment Rolls for the Daytona North Service District, the Bimini Gardens Municipal Service Benefit Unit, the Espanola Special Service District, the Rima Ridge Special Service District, Flagler Estates MSTU, North Malacompra Drainage Basin District, Marineland Acres Drainage Basin District, and the Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District, and the Painters Hill Seawall Special Assessment District.

DATE OF MEETING: September 6, 2023

OVERVIEW/SUMMARY: Beginning in 1991, the Board of County Commissioners has levied a number of non-ad valorem assessments for a variety of services. The public hearing being held today is for the purpose of approving the assessment rates and assessment rolls for fiscal year 2023-24. The assessments to be considered as a part of this public hearing are as follows:

The Daytona North Service District was originally created on December 29, 1983 for the purpose of maintenance and paving of roadways. The proposed fiscal year 2023-24 assessment rate of \$0.58 per front foot of benefitted property has remained constant since fiscal year 1992-93. The proposed rate will allow the continuation of services within the District.

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

On February 28, 2002, the Board of County Commissioners approved the creation of Espanola Special Assessment District for the purpose of providing mosquito control services. The proposed fiscal year 2023-24 assessment rate of \$11.76 per special assessment unit has remained constant. The proposed rate will allow the continuation of services within the District.

On February 28, 2002, the Board of County Commissioners approved the creation of Rima Ridge Special Assessment District for the purpose of providing mosquito control services. The proposed fiscal year 2023-24 assessment rate of \$14.62 per special assessment unit has remained constant. The proposed rate will allow the continuation of services within the District.

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

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

the first time in fiscal year 2007-08 at a rate of \$231.24 per residential unit. The special assessment in fiscal year 2023-24 is \$428.90.

On September 12, 2016, the Board of County Commissioners established the North Malacompra Drainage Basin District and the Marineland Acres Drainage Basin District for improvements and maintenance of a stormwater master plan and drainage system to mitigate flooding and pollution from the basin area. The initial rates for the North Malacompra District were \$30/parcel in FY 2016-17, 2018-19, 2019-20, 2020-21, and will remain the same for FY 2021-22. The initial rates for the Marineland Acres District were \$435/parcel for developed property and \$220/parcel for undeveloped property from FY 17-23, and will remain the same in FY 2023-24 as well.

On December 20, 2017, the Board of County Commissioners established the Painters Hill Seawall Special Assessment District that will allow the County to construct a seawall that will run 21 consecutive lots (2 of which have existing seawalls and will not be assessed). The seawall will serve a paramount public purpose in protecting homes and State Road A1A in Painters Hill, as well as the beach itself from the risk of collapsing homes. Per the assessment agreements, the assessments are capped at \$1,250 per lineal front foot. The rate for FY 23-24 is \$116.28 per lineal front foot.

FUNDING INFORMATION: Special Assessment Revenues generated from the non-ad valorem assessments contemplated in the attached Resolution have been included within the appropriate funds in the proposed fiscal year 2023-24 budget, to be approved at the September 18, 2023 final public hearing to adopt the budget.

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

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

Entity	FY 2023-24 Assessment Rate
The Daytona North Service District	\$0.58 per front foot
The Bimini Gardens Municipal Service Benefit Unit	\$0.58 per front foot
The Espanola Special Service District	\$11.76 per special assessment unit
The Rima Ridge Special Service District	\$14.62 per special assessment unit
The Flagler Estates MSTU	\$0.00 per parcel
The Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District	\$428.90 per residential unit
North Malacompra Drainage Basin District	\$30.00 per parcel
Marineland Acres Drainage Basin District	\$435.00 per developed lot \$220.00 per vacant lot
Painter's Hill Seawall Special Assessment District	\$116.28 per front foot

ATTACHMENTS:

1. Resolution Approving Special Assessment Rolls and Special Assessment Rates.
2. Painter's Hill Seawall Breakdown for Levy
3. Resolution Levying Solid Waste Assessment
4. DR-408A Certificate to Non-Ad Valorem Assessment Roll
5. Public Comment receive via email

RESOLUTION 2023 - _____

A RESOLUTION OF THE FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS, RELATING TO THE DAYTONA NORTH SERVICE DISTRICT, THE BIMINI GARDENS MUNICIPAL SERVICE BENEFIT UNIT, THE ESPANOLA SPECIAL SERVICE DISTRICT, THE RIMA RIDGE SPECIAL SERVICE DISTRICT, THE FLAGLER ESTATES MUNICIPAL SERVICE TAXING UNIT, THE NORTH MALACOMPRA DRAINAGE BASIN DISTRICT, THE MARINELAND ACRES DRAINAGE BASIN DISTRICT, AND THE PAINTERS HILL SEAWALL SPECIAL ASSESSMENT DISTRICT, DETERMINING SPECIAL BENEFIT FOR EACH ENTITY; APPROVING THE ASSESSMENT RATES AND ASSESSMENT ROLLS FOR EACH ENTITY FOR FISCAL YEAR 2023-24; DIRECTING THAT THE ASSESSMENT ROLLS BE CERTIFIED TO THE FLAGLER COUNTY TAX COLLECTOR; PROVIDING FOR COLLECTION; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

SECTION 3. ADOPTION OF NON-AD VALOREM ASSESSMENT ROLLS. The assessment rates for each of the respective entities, as set forth below, are hereby approved for Fiscal Year 2023-24:

Entity	Approved Fiscal Year 2023-24 Assessment Rate
The Daytona North Service District	\$0.58 per front foot
The Bimini Gardens Municipal Service Benefit Unit	\$0.58 per front foot
The Espanola Special Service District	\$11.76 per special assessment unit
The Rima Ridge Special Service District	\$14.62 per special assessment unit
The Flagler Estates MSTU	\$0.00 per parcel
North MalaCompra Drainage Basin District	\$30.00 per lot
Marineland Acres Drainage Basin District	\$435.00 per developed lot \$220.00 per vacant lot
Painters Hill Seawall Special Assessment District	\$116.28 per front foot as shown in the attached summary

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

SECTION 4. COLLECTION OF ASSESSMENTS.

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

(B) Assessments imposed within the entities shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the assessment rolls as of January 1, 2024, the lien date for ad valorem taxes.

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

[Signature page to follow.]

PASSED AND ADOPTED, this 6th day of September 2023.

**FLAGLER COUNTY BOARD OF
COUNTY COMMISSIONERS**

Gregory L. Hansen, Chair

Attest:

Tom Bexley
Clerk of the Circuit Court and Comptroller

Approved as to form:

Sean S. Moylan  Digitally signed by Sean S. Moylan
Date: 2023.08.31 16:06:28 -04'00'

Sean S. Moylan
Deputy County Attorney

Painters Hill Seawall Special Assessment District Summary

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

RESOLUTION 2023 - ____

A RESOLUTION OF THE FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS LEVYING NON-AD VALOREM ASSESSMENTS FOR THE FISCAL YEAR THAT BEGINS ON OCTOBER 1, 2023 PURSUANT TO SECTION 197.3632, FLORIDA STATUTES, AND RESOLUTION 2022-87 AS FOR COLLECTION, DISPOSAL, AND MANAGEMENT OF SOLID WASTE WITHIN THE FLAGLER COUNTY MANDATORY SOLID WASTE SPECIAL ASSESSMENT DISTRICT; ADOPTING AND CERTIFYING THE ASSESSMENT ROLL FOR THE DISTRICT TO THE FLAGLER COUNTY TAX COLLECTOR; PROVIDING FOR THE MAXIMUM ASSESSMENT RATE FOR THE DISTRICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Flagler County, Florida (hereinafter, the “Board”), adopted its Resolution 2022-87 setting out its intent to utilize the uniform method of collecting non-ad valorem assessments under Section 197.3632, Florida Statutes, in order to collect such assessments within the Flagler County Mandatory Solid Waste Special Assessment District (the “District”); and

WHEREAS, the assessments to be levied against the properties within the Districts created by Resolution 2022-87 will specially benefit from proper collection, disposal, and management of solid waste to be carried out by the County within the District for the benefit of public health, safety, and welfare (the “Solid Waste Services”); and

WHEREAS, the assessment shall apply to improved residential properties within the District unless otherwise exempted pursuant to County Ordinance; and

WHEREAS, the assessments to be levied against benefitted properties shall begin in Fiscal Year 2023 – 2024 and continue from year to year until modified or terminated by the Board in order to pay for the Solid Waste Services within the District;

and

WHEREAS, the District is established as a Municipal Services Benefit Unit pursuant to the County's Home Rule Power under the Florida Constitution and Florida Chapter 125; and

WHEREAS, the Flagler County Property Appraiser has presented a preliminary assessment roll for the District; and

WHEREAS, Flagler County published notice of its intent to consider levying the non-ad valorem assessment at a public hearing conducted on September 6, 2023, and the proof of said published notice has been filed in the public record of the hearing and is attached to this Resolution as Exhibit A; and

WHEREAS, Flagler County mailed notice of the public hearing to each property owner within the District, a file copy of which also has been introduced into the public record of the hearing and which notice addressed all of the elements required by Section 197.3632, Florida Statutes; and

WHEREAS, Flagler County provided a dedicated phone line and email address for property owners subject to the assessments to obtain further information about the District or to make objections, and the County identified this means within the mailed notice; and

WHEREAS, the Board conducted its public hearing on September 6, 2023, and provided an opportunity for property owners to testify, ask questions, and/or object, and the Board also received their written objections before and at the hearing in accordance with Section 197.3632, Florida Statutes.

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

Section 1. Findings of Fact. The above recitals are incorporated herein as findings as fact.

Section 2. District Boundaries. The Board finds that the District shall be as provided and legally described in Resolution 2022-87 and shall include the entire unincorporated Flagler County as well as any municipality or portion of municipality added to the District pursuant to an interlocal agreement.

Section 3. Approval and Certification of Assessment Rolls. The Board hereby approves the preliminary assessment roll prepared by the Flagler County Property Appraiser. The Board further certifies the non-ad valorem assessment roll to the Flagler County Tax Collector.

Section 4. Non-Ad Valorem Assessment Rates to be Levied and Imposed Beginning October 1, 2023 and the Maximum Rates for Each District for Future Years. The assessment rate for the Flagler County Mandatory Solid Waste Special Assessment District shall be \$428.90 per improved residential properties as defined in Resolution 2022-87, and shall be for costs of providing Solid Waste Services within the Special Assessment District. The maximum rate that may be assessed in years following the fiscal year that begins on October 1, 2023, shall be \$750.00 per improved residential property with the rate being set annually by the Board at its public budget hearings in accordance with the uniform method of collecting non-ad valorem assessments pursuant to Section 197.3632, Florida Statutes, and with resolutions enacted by the Board governing the District each year.

Section 5. Severability and Effective Date. If any word, phrase, clause, paragraph, section or provision of this Resolution or the application thereof to any person or

circumstance is held invalid or unconstitutional, such finding shall not affect the other provisions or applications of this Resolution which can be given effect without the invalid or unconstitutional provisions or application, and to this end the provisions of this Resolution are declared severable. This Resolution shall take effect upon its adoption.

ADOPTED and APPROVED this 6th day of September, 2023, by the Board of County Commissioners, Flagler County, Florida, duly assembled at the Flagler County Government Services Building, Bunnell, Florida.

**FLAGLER COUNTY BOARD
OF COUNTY COMMISSIONERS**

ATTEST:

Tom Bexley
Clerk of the Circuit Court & Comptroller

Gregory L. Hansen, Chair

Date executed: _____

APPROVED AS TO FORM:

Sean S. Moylan Digitally signed by Sean S. Moylan
Date: 2023.08.31 15:44:08 -04'00'

Sean S. Moylan, Deputy County Attorney

[Exhibit A to follow.]

PROOF OF PUBLICATION

Jennifer Miller
Purchasing
Flagler County Board Of County Commissioners
1769 E Moody BLVD # 306
Bunnell FL 32110-6355

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of The Flagler/Palm Coast NEWS-TRIBUNE, published in Flagler County, Florida; that the attached copy of advertisement, being a Classified Tab Legal CLEGL, was published on the publicly accessible website of Flagler County, Florida, or in a newspaper by print in the issues of, on:

08/16/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

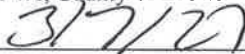
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/16/2023



Legal Clerk



Notary, State of WI, County of Brown



My commission expires

Publication Cost: \$60.20
Order No: 9162460 # of Copies:
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THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

**PUBLIC HEARING TO CONSIDER
THE LEVY OF A NON-AD VALOREM
ASSESSMENT BY THE FLAGLER
COUNTY BOARD OF COUNTY
COMMISSIONERS AT ITS MEETING
OF SEPTEMBER 6, 2023**

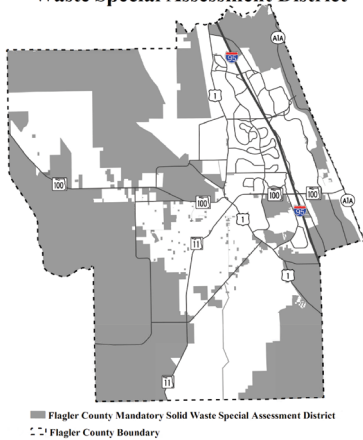
The Flagler County Board of County Commissioners will hold a public hearing on Wednesday, September 6, 2023, at 5:01 p.m., or as soon thereafter as may be heard, in the Commission chambers of the Government Services Building located at 1769 E. Moody Blvd., Bldg. 2, Bunnell, FL 32110. The purpose of the hearing is for the Board of County Commissioners to consider authorizing a non-ad valorem assessment beginning in 2024 and continuing thereafter annually for residential solid waste collection and disposal services in the Flagler County Mandatory Solid Waste Special Assessment District. The assessment will be placed on the annual property tax bill of properties within the District containing a residential structure for which a certificate of occupancy has been issued. The assessment will be collected by the Flagler County Tax Collector.

Properties subject to the assessment will be subject to a maximum annual assessment of \$750. The initial recommended assessment for the first year is \$428.90.

This meeting is open to the public, and all affected property owners have the right to appear at the public hearing and the right to file written objections with the Flagler County Board of County Commissioners within 20 days of the publication of this notice. Written comments or objections should be sent to: Flagler County, Attn: Solid Waste Assessment, 1769 E. Moody Blvd., Bldg. 2, Suite 301, Bunnell, FL 32110 or emailed to assessment@flaglercounty.gov.

A geographic depiction of the properties subject to the assessment is shown below.

**Flagler County Mandatory Solid
Waste Special Assessment District**



Emails and Letters Received from the Public

Board of County Commissioners

1769 E. Moody Blvd. Bldg. 2
Bunnell, FL 32110



www.FlaglerCounty.gov

Phone: (386) 313-4001

August 15, 2023

NOTICE OF SPECIAL ASSESSMENT

Re: Solid Waste Collection and Disposal

Dear Flagler County Property Owner:

The Flagler County Board of County Commissioners will consider adopting a new non-ad valorem assessment for the 2023-2024 fiscal year and continuing annually thereafter for solid waste collection, management, and disposal in the Flagler County Mandatory Solid Waste Special Assessment District (the "District"), which encompasses the unincorporated areas of Flagler County and portions of any municipality made part of the District through an interlocal agreement with the County. You are receiving this notice because, according to the County's property tax records, you are an owner of property within this District subject to the assessment.

In accordance with Florida Statute 197.3632, the County will hold a public hearing on Wednesday, September 6, 2023, at 5:01 p.m., or soon thereafter, in the Board Chambers of the Government Services Building located on State Road 100 at 1769 E. Moody Blvd., Building 2, Bunnell, FL 32110. All property owners have the right to appear at the public hearing to express opinions, ask questions, or make objections. Additionally, all property owners may file written objection within 20 days of this notice. Written comments or objections should be sent to: Flagler County, Attn: Solid Waste Assessment, 1769 E. Moody Blvd., Bldg. 2, Suite 301, Bunnell, FL 32110 or emailed to assessment@flaglercounty.gov.

Here are some key facts concerning the assessment:

- The purpose of the assessment is to provide solid waste, yard waste, recycling and bulk collection and disposal to residential properties within the District. The assessment will continue from year to year to pay the cost of these services.
- The total amount to be levied this year against each residentially improved parcel within the District will be \$428.90. This amount will appear on your tax bill issued later this year and will pay for the cost of solid waste services for your property during the 2024 calendar year. The maximum annual amount the County can charge in future years without this same

Andy Dance
District 1

Greg Hansen
District 2

David Sullivan
District 3

Leann Pennington
District 4

Donald O'Brien Jr.
District 5

written notification is \$750.00. The exact amount of the assessment for residential property owners within the District will be levied at an advertised, public hearing each year.

- A residential structure for which a certificate of occupancy has been issued is the unit of measurement to be applied to determine the solid waste assessment. For example, each unit of a duplex will be assessed. Parcels without a residential structure shall not be assessed.
- The total revenue from the assessment for the 2024 calendar year is estimated at \$3,528,560.30.

Please note, failure to pay this assessment will cause a tax certificate to be issued against your property and may result in loss of title, just as if you failed to pay your property taxes.

If you have any questions regarding the solid waste special assessment, you may call Flagler County at (386) 313-4179 or email assessment@flaglercounty.gov. Thank you for your attention concerning this important information.

Sincerely,



Heidi Petito
County Administrator

From: Ross Hendrix <rphendrix@att.net>
Sent: Friday, August 18, 2023 4:17 PM
To: assessment
Subject: Special Tax Assessment

We are in receipt of the notice of assessment for District 007, solid waste pickup. The proposed amount is too high and we propose the following changes to pickup service.

Currently, there are 4 pickups per week on the Flagler County side of Plantation Bay. Since most of our residents are empty nesters, with little solid waste, or are part time residents, reduce the service to two per week. One pickup for solid waste and yard clippings, and one pickup for recyclables. This move would cut the cost to residents in half. It's time for Flagler County leadership to get creative and negotiate its contracts. The current County Commission was elected to hold the line on taxes. It appears that the commission focus has changed.

Ross and Pam Hendrix
1026 Stone Lake Drive

Sent from my iPad

From: LisaMMoyer <LisaMMoyer@protonmail.com>
Sent: Saturday, August 19, 2023 12:35 PM
To: assessment
Subject: Tax increases

After reviewing your proposed tax increase, I have many questions. I have tried clearing out my ditch from debris from last year that the tree pruners left so conveniently in my ditch. I am a 60 year old women and have gone in this soggy wet ditch trying to pull out what they left to burn until my next-door neighbor killed a water moccasin out of my still poorly draining ditch that has been redug and still does not drain. Needless to say, I won't venture in my ditch to clean out all the branches, so nicely left in my ditch for me to clean up. Now the ditch is all overgrown and with standing water in. Am I to assume now that you are raising my taxes for frontage property, these ditches are going to be maintained, cleaned, and vegetation cut down? If you are going to raise my taxes, I expect my ditches to be cleaned, dug out, and cut on a regular basis. Not just waiting until they grow 6 foot high and having venomous snakes live in it. Now, as far as the roads go, something more than sand should be used. The workforce that grades the roads keep grading them, so they are a sloppy mess, especially during the rain. Common sense would warrant that sand is not a logical option to keep these roads maintained. They keep grading and grading until there is no pitch to the roads for proper drainage. If our North Daytona taxes are going to increase, I hope you expect to maintain our roads and ditches a heck of a lot better than what they are.....
We are going to demand better maintenance....

Sincerely, Lisa Moyer.

Sent from Proton Mail mobile

From: vopd@aol.com
Sent: Friday, August 18, 2023 5:39 PM
To: assessment
Subject: Solid Waste Assessment

What will the County be doing with the portion of ad valorem tax heretofore used for waste disposal?

Michael McElroy
Westlake Dr

[Sent from AOL on Android](#)

From: Tyson Planz <twplanz@gmail.com>
Sent: Saturday, August 19, 2023 12:16 PM
To: assessment
Subject: 2023-24 Property Tax - Cost Increase for Waste Collection

Flagler County
Attn: Solid Waste Assessment

The letter to property owners of August 15, 2023, titled "NOTICE OF SPECIAL ASSESSMENT" indicated that our property would possibly be assessed \$428.90 to cover waste collection services for next year. No where on the Flagler County website can I find the amount of our 2022-23 property taxes applied to waste collection services.

The letter does not identify how much the proposed increase, "total amount to be levied ... will be \$428.90", will be compared to the current year. Please provide me with the Total Amount Assessed in our 2022-23 Property Taxes for waste collection services.

Thank you,

Tyson W. Planz
75 Heron Drive
Palm Coast, FL 32137
twplanz@gmail.com

From: Ron <rsemko@cfl.rr.com>
Sent: Saturday, August 19, 2023 10:33 AM
To: assessment
Subject: special assessment

Board of Commissioners,

I just received my real Estate Trim Notice and would like to know why the letter proposing a \$428.90 charge for waste removal was included in the envelope. That charge should have been included in the proposed tax budget in column 3. A quick survey of friends indicates that only one in eight people read that letter but all eight could tell me how much their tax bill would be if there was no change in the budget or if the proposed budget in column 3 was put in place. You have "school discretionary" (whatever that is) as a line item and did not feel that a waste removal surcharge should be listed as a line item on the front of the Trim Notice?

You have enabled mass development without collecting enough impact fees from the developers and expect the homeowners to just pay more for your improper budget planning with regards to trash removal. Under the current system, there is a tax plan in place that assesses a higher tax basis for new Florida homeowners and gives qualified residents a limited increase after homesteading. Why not start a trash removal surcharge for all new properties developed in the county? Long time residents in the county on a fixed income should not be expected to pay up to \$750.00 extra for your lack of providing funds for the necessary service of trash removal.

Instead of slipping in a notice on a separate piece of paper that a surcharge for trash removal is coming, you should have found money earmarked for projects that wouldn't be utilized by every property owner in the county and put that to use for the trash removal shortfall. Please don't reply that this is only being considered because you went as far as to include up to \$750.00 in following years because you are either stuck with a bad contract from poor planning or you are doing a money grab to make up for some other budget item shortfall in hopes that this will just go under the radar to be a little surprise to many of the county tax payers later this year.

Respectfully,

Ron Semko

From: Jennifer Liddell <jlldreamland@gmail.com>
Sent: Monday, August 21, 2023 10:18 AM
To: assessment
Subject: NOTICE OF SPECIAL ASSESSMENT - SOLID WASTE COLLECTION

I have read thru your assessment letter. I have a major objection to this assessment for a couple of reasons.

It is understandable that costs increase and that amount needs to be borne by the homeowners. What I don't understand and want to know is why wasn't the cost separated as a line item on our tax bills previously? I saw online that solid waste costs were paid out of general fund, but regardless these fees need to be identified by household.

Our 2024 tax bill should be reduced by the prior cost for waste collection, etc. if the County is now going to separately assess us for the total cost.

Thank you for your time.

Jennifer Liddell
46 Huntington Pl, Ormond Beach, FL 32174

From: Maggie Mondragon <Maggie_Mondragon@outlook.com>
Sent: Monday, August 21, 2023 4:23 PM
To: assessment
Subject: Solid Waste Special Assessment Question

Ms. Petito,

I received your Notice of Special Assessment regarding the solid waste collection and disposal along with my TRIM notice. Your letter explains that I'm an owner within the District subject to the assessment. What the letter doesn't address is how this was being handled prior to the "interlocal agreement with the County". I've tried searching for the answer myself but have been unable to find anything. Would you or someone in the Department be able to explain how this was being handled/accounted for in previous years?

Thank you, in advance, for taking the time to address my concerns.

Regards,

Maggie Mondragon
Maggie_Mondragon@outlook.com
(954)547-5551

From: karen milton <mulletmilton@hotmail.com>
Sent: Monday, August 21, 2023 5:00 PM
To: assessment
Subject: assessment

I am outraged by the amount of the assessment for trash service. The amount is more than half of my property taxes...that is a 50% increase on top of my tax bill. Someone did a very poor job of negotiating this set up!! I am on fixed income and this plus a 40% increase in home owners insurance really puts a dent in livable income.

This really needs to be reviewed!!! Its obvious that the quick and easy fix was taken without some hard negotiating done for the tax payers.

And that \$750 cap needs to be fixed!! It should require a public vote to increase this assessment.

It sure is going to be some hard campaigning next election to remove commissioners and County administrators who have no regard for the TAXPAYERS.

Jim Wortham

From: JoAnn Volpe <volpe44041@icloud.com>
Sent: Tuesday, August 22, 2023 9:53 AM
To: assessment
Subject: Tax Increases

Follow Up Flag: Follow up
Flag Status: Flagged

Please don't increase my taxes
Please don't assess for additional expenses relating to city services Thank you JoAnn Volpe
8 Smoke Tree Place
Palm Coast, FL 32164

Sent from my iPhone

From: Susan Romanello <susanromanello@gmail.com>
Sent: Tuesday, August 22, 2023 4:43 PM
To: assessment
Subject: Assessment

I am deeply concerned regarding this high charge for trash service. I am one person and this charge is absurd. We need more competition in Flagler to keep our rates lower Please add my name to your petition.

Susan Romanello
4 Willow Trace
Flagler Beach Fl 32136

Sent from my iPhone

From: Pam C <prcameron51@gmail.com>
Sent: Sunday, August 27, 2023 4:01 PM
To: assessment
Subject: From \$300 to \$428?

We live in Plantation Bay and object to the increase due to lack of detail in the explanation. An assessment of \$3.5 million is unacceptable without detailed explanation. What is the cost per capita? Why has it increased?

Sincerely,
Pam and Craig Cameron
11 Bay Pointe Drive
Ormond Beach, FL 32174

From: pjg82600@gmail.com
Sent: Monday, August 28, 2023 9:00 PM
To: assessment
Subject: Assessments

To Whom It May Concern,

I must voice my opposition to the rising costs being imposed on we residents of unincorporated Flagler County.

I live in an area that already has a CDD. These additional assessments are chipping away at our savings. I live in a 55+ community where most people are on a fixed income. You are going to force us to sell and move because these raised fees along with rising taxes as well as outrageous home and car insurance are just becoming too much!

There is a ton of building in the area. The builders who are making millions from the out of control prices should have to pay additional fees to support the infrastructure.

The Governor should be ashamed of himself for signing the bill that releases the builders from paying for the infrastructure. He's pandering to the financiers for his run for the presidential nomination. God save us from that out of control man.

Philip Gorrasi

Creative spelling sponsored by my iPad.

From: Karen Winkler <karenwinkler612@hotmail.com>
Sent: Monday, August 28, 2023 7:49 PM
To: assessment
Subject: Special Assessment Objection

Hello,

I live at 23 Nantucket Drive, Sea Colony, Palm Coast, FL 32137.

This letter is to express my objection to the increase to the non-ad valorem assessment fee (\$428.90) and fee cap (\$750) for solid waste collection, management, and disposal in the district.

No explanation for this large increase, which can negatively impact residents, has been provided.

Thank you,

Karen E. Winkler

From: marsha <marshawyatt48@gmail.com>
Sent: Wednesday, August 30, 2023 1:48 PM
To: assessment
Subject: SOLID WASTE COLLECTION AND DISPOSAL

GOOD DAY

We found the letter regarding the huge increase in waste collection very confusing. No where did it address the reason for this huge increase. It also was not clear as to whether the \$428.90 was on top of what we have been paying or the new huge increase?

We would like to voice our opposition to an increase of this size as well as ask for some further clarification.

Thank you
Marsha and Jim Wyatt
50 Kingsley Circle

Sent from [Mail](#) for Windows

From: mark doran <markjdoran@yahoo.com>
Sent: Wednesday, August 30, 2023 8:44 AM
To: assessment
Subject: New Special Assessment for Solid Waste

Hello,

I have the following questions:

- why is this being done now? I assume these expenses are currently paid out of the general fund? What is the reasoning to split it into a separate tax?
- this tax is approximately equal to 5% of my total taxes for 2022. Will I see an offsetting decrease in my other taxes? It does not seem to be that way in the 2023 proposal.

Thank you.

Mark Doran

From: marsha <marshawyatt48@gmail.com>
Sent: Wednesday, August 30, 2023 1:48 PM
To: assessment
Subject: SOLID WASTE COLLECTION AND DISPOSAL

GOOD DAY

We found the letter regarding the huge increase in waste collection very confusing. No where did it address the reason for this huge increase. It also was not clear as to whether the \$428.90 was on top of what we have been paying or the new huge increase?

We would like to voice our opposition to an increase of this size as well as ask for some further clarification.

Thank you
Marsha and Jim Wyatt
50 Kingsley Circle

Sent from [Mail](#) for Windows



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

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

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

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 6th day of September, 2023 year.

Chairman of the Board or authorized agent

of Flagler County BOCC
Name of local government

Flagler County, Florida

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

SUBJECT: Consideration of Approval of the FY 2024-2028 Five-Year Capital Improvement Program (CIP).

DATE OF MEETING: September 6, 2023

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

FUNDING INFORMATION: The CIP Team prioritized the known projects. Funding has been appropriated in the FY 2023-24 budget for projects in the first year of the CIP. Year 2 is financially feasible and years 3-5 are prioritized for planning purposes.

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

RECOMMENDATION: Staff recommends the Board approve the FY 2024-2028 Five-Year Capital Improvement Program.

ATTACHMENTS:

1. FY 2024-2028 Five-Year CIP

Capital Improvement Program FY 2024-2028								
Anticipated Maintenance & New Construction Projects								
Capital Preservation Projects - Fund 1187								Project
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
1	Princess Pl. Covered Bridge Shoreline Stabilization/Imprvmts	General Fund	250,000					250,000
2	Russell Landing Boardwalk Repairs	General Fund	63,000					63,000
3	Energy Plant Cooling Towers	General Fund	250,000	250,000				500,000
4	EOC Roof Hardening (\$565,569 Grant)	GF/ HMGP Grant	865,569					865,569
5	HVAC Replacement - Various Facilities	General Fund	75,000	75,000	75,000	75,000	75,000	375,000
6	ADA Projects per Transition Plan	General Fund	75,000	75,000	75,000	75,000	75,000	375,000
7	GSB Flooring 3rd Floor	General Fund	50,000					50,000
8	GSB Painting Interior	General Fund	150,000	85,000				235,000
9	Basketball Court Resurface Espanola	General Fund	12,000					12,000
10	Basketball Court Resurface Haw Creek	General Fund	12,000					12,000
11	Basketball Court Resurface Hidden Trails	General Fund	12,000					12,000
12	Gvmnt Complex GSB Replace Gutters and Downspouts	General Fund		150,000				150,000
13	Recreation Area Sand Blasting/Painting	General Fund		100,000				100,000
14	Gvmnt Complex GSB Exterior Painting	General Fund		352,000				352,000
15	GSB Carpet Flooring 2nd Floor	General Fund		397,000				397,000
16	Roof Replacement - Palm Coast Library	General Fund		437,000				437,000
17	Carver Center Painting Interior	General Fund		20,000				20,000
18	Justice Center Flooring 3rd Floor	General Fund		100,000	150,000			250,000
19	FCRA Painting Misc Buildings	General Fund			34,000			34,000
20	Princess Place - Pool Preservation	General Fund			200,000			200,000
21	Princess Place - Green Trail Bridge	General Fund			75,000			75,000
22	Haw Creek Community Center Remodel & Soundproofing	General Fund			260,000			260,000
23	Roof Replacement - Various Facilities	General Fund			100,000	250,000	250,000	600,000
24	Roof Replacement - Bing's Landing Dig Site Pavilion	General Fund			49,000			49,000
25	Justice Center Flooring 4th Floor	General Fund			250,000			250,000
26	Social Services David Siegel Center Int/Ext Painting	General Fund			14,000			14,000
27	GSB Carpet Flooring 1st Floor	General Fund			487,000			487,000

**Capital Improvement Program FY 2024-2028
Anticipated Maintenance & New Construction Projects**

Capital Preservation Projects - Fund 1187 (continued)								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
28	FCSO Inmate Facility Painting	General Fund				244,000		244,000
29	Gvmnt Complex Re-Stripe Roadway & Parking Lots	General Fund				40,000		40,000
30	Bull Creek Campground - Replace Drainfield	General Fund				50,000		50,000
31	Carver Center - Basketball Court Resurfacing	General Fund				68,000		68,000
32	Princess Place Restoration of Caretakers Quarters	General Fund				400,000		400,000
33	Ag Extension Office Exterior Paint	General Fund				25,000		25,000
34	FCSO Jail Administration Exterior Paint	General Fund				21,000		21,000
35	Fire Station #41 - Hammock - Interior & Exterior Paint	General Fund				20,000		20,000
36	Fire Station #92 - Airport - Interior & Exterior Paint	General Fund				17,000		17,000
37	Gvmnt Complex EOC Exterior Painting	General Fund				51,000		51,000
38	Hammock Community Center Interior & Exterior Paint	General Fund				12,000		12,000
39	Health Department Main Office Exterior Paint	General Fund				25,000		25,000
40	Palm Coast Library Exterior Paint	General Fund				57,000		57,000
41	Wadsworth Park Basketball Court Resurfacing	General Fund				30,000		30,000
42	Wadsworth Park Basketball Court Lighting Replacement	General Fund				65,000		65,000
43	FCSO Jail Administration Interior Paint	General Fund				21,000		21,000
44	Gvmnt Complex EOC Interior Paint	General Fund				51,000		51,000
45	Gvmnt Complex Justice Center Interior Paint	General Fund				273,000		273,000
46	Health Department Main Office Interior Paint	General Fund				25,000		25,000
47	Palm Coast Library Interior Paint	General Fund				57,000		57,000
48	Gvmnt Complex Energy Plant Epoxy Floors	General Fund				20,000		20,000
49	FCRA Baseball Concession Epoxy Floors	General Fund				13,000		13,000
50	FCRA Arena Restroom/Concession Epoxy Floors	General Fund				15,000		15,000
51	Fire Station #41 - Hammock - Epoxy Floors	General Fund				23,000		23,000
52	FCRA Arena Install Gutters	General Fund				13,000		13,000
53	Fire Station #51 - Espanola - Epoxy Bay Floors	General Fund				10,000		10,000
54	Fire Station #81 - Rima Ridge - Upgrade Existing Kitchen	General Fund				10,000		10,000

**Capital Improvement Program FY 2024-2028
Anticipated Maintenance & New Construction Projects**

Capital Preservation Projects - Fund 1187 (continued)								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
55	Fire Station #92 - Airport - Epoxy Bay Floors	General Fund				11,000		11,000
56	Gvmnt Complex Fleet South Parking Area Drainage Imprvmts	General Fund				16,000		16,000
57	Fire Flight Renovate Hangar Offices	General Fund					300,000	300,000
58	Princess Place Hominy Walkway	General Fund					300,000	300,000
59	Legacy House Exterior Renovation	General Fund					200,000	200,000
	Subtotal		\$ 1,814,569	\$ 2,041,000	\$ 1,769,000	\$ 2,083,000	\$ 1,200,000	\$ 8,907,569

New Construction Projects - Fund 1316								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
1	EOC Roof Hardening (\$565,569 Grant)	GF/ CDBG-MIT Grant	865,569					865,569
2	Bull Creek Pavilion & Concession Stand	GF/ Impact Fees	290,000					290,000
3	Fire Admin & Fire Station	Legislative Grant	10,000,000					10,000,000
4	Wildlife Corridor Tract Acquisitions	Legislative Grant	3,000,000					3,000,000
5	Men's Substance Abuse Treatment Facility	Legislative Grant	10,000,000					10,000,000
6	Nexus Center (Library and Health & Human Services)	GF/ Passport /Leg. Grant /Impact Fees	9,800,000					9,800,000
7	Red Roof Inn Fuel Depot	General Fund		250,000				250,000
8	Cattleman's Hall Bldg Reno./Upgrades & ADA Bathrooms	General Fund					825,000	825,000
	Subtotal		\$ 33,955,569	\$ 250,000	\$ -	\$ -	\$ 825,000	\$ 35,030,569

Technology Projects - Fund 1316								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
1	Library - Replace Book Security/Theft System	General Fund	25,000					25,000
2	BVLOS Unmanned Air System (UAS)	General Fund/ TDC	137,500					137,500
3	Parks Augmented Reality	General Fund	35,000					35,000
4	County-wide - Replace Backup System	General Fund			125,000			125,000
5	Library - Migrate to New ILS	General Fund			85,000			85,000
6	EOC Operations Overhaul	General Fund			75,000			75,000
	Subtotal		\$ 197,500	\$ -	\$ 285,000	\$ -	\$ -	\$ 482,500

**Capital Improvement Program FY 2024-2028
Anticipated Maintenance & New Construction Projects**

Tourist Development - Beach Renourishment - Fund 1111								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
1	BVLOS Unmanned Air System (UAS)	TDC/ General Fund	137,500					137,500
	Subtotal		\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ 137,500

Impact Fee Projects								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
1	Nexus Center (Library and Health & Human Services)	Library Impact Fee /GF Passport /Leg. Grant	200,000					200,000
2	Bull Creek Pavilion & Concession Stand	Zone 4/ D4/ GF	60,000					60,000
3	Moody Homestead Park - New Restrooms & Utility	Zone 3		150,000				150,000
	Subtotal		\$ 260,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 410,000

Constitutional Gas Tax - Fund 1112								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
1	Old Haw Creek Road from CR 304 to SR 11	GF / FDOT Grant	6,838,075					6,838,075
	Subtotal		\$ 6,838,075	\$ -	\$ -	\$ -	\$ -	\$ 6,838,075

1/2 Cent Sales Tax - Fund 1311								Project Total
Priority	Project Name/Description	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
1	Fire Station #51 - Westside	1/2 Cent	2,500,000					2,500,000
2	Fire Station #62/Administration - Land/Design	1/2 Cent	500,000					500,000
	Subtotal		\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000

Total General Fund	\$ 44,420,638
Total Other Funds	\$ 10,385,575
Grand Total	\$ 54,806,213

**Capital Improvement Program
FY 2024 Project Funding Summary**

Project		Funding Source						Project Total
Project Name/Description	Project Type	General Revenue	Passport	Grant Funds	Impact Fees	TDC - Beach Renshmt.	1/2 Cent Sales Tax	
Princess Pl. Covered Bridge Shoreline Stabilization/Imprvmts	Capital Preservation	250,000						250,000
Russell Landing Boardwalk Repairs	Capital Preservation	63,000						63,000
Energy Plant Cooling Towers	Capital Preservation	250,000						250,000
EOC Roof Hardening	Capital Preservation	300,000		565,569				865,569
HVAC Replacement - Various Facilities	Capital Preservation	75,000						75,000
ADA Projects per Transition Plan	Capital Preservation	75,000						75,000
GSB Flooring 3rd Floor	Capital Preservation	50,000						50,000
GSB Painting Interior	Capital Preservation	150,000						150,000
Basketball Court Resurface Espanola	Capital Preservation	12,000						12,000
Basketball Court Resurface Haw Creek	Capital Preservation	12,000						12,000
Basketball Court Resurface Hidden Trails	Capital Preservation	12,000						12,000
Bull Creek Pavilion & Concession Stand	New Construction	290,000			60,000			350,000
Fire Station #62/Administration*	New Construction			10,000,000			500,000	10,500,000
Fire Station #51 - Westside*	New Construction						2,500,000	2,500,000
Wildlife Corridor Tract Acquisitions	New Construction			3,000,000				3,000,000
Men's Substance Abuse Treatment Facility	New Construction			10,000,000				10,000,000
Nexus Center (Library and Health & Human Services)*	New Construction	8,900,000	400,000	500,000	200,000			10,000,000
Library - Replace Book Security/Theft System	Technology	25,000						25,000
BVLOS Unmanned Air System (UAS)	Technology	137,500				137,500		275,000
Parks Augmented Reality	Technology	35,000						35,000
Old Haw Creek Road from CR 304 to SR 11	Engineering	1,014,660		5,823,415				6,838,075
Subtotal		\$ 11,651,160	\$ 400,000	\$ 29,888,984	\$ 260,000	\$ 137,500	\$ 3,000,000	\$ 45,337,644

*Prior Year Funding to be Appropriated via Carryforward Process

**Capital Improvement Program FY 2024-2028
Projects Pending Grant Awards**

Daytona North Service District - Fund 1104

Priority	Project Name/Description	Estimate	Funding Source
1	Construction - East Daytona North Paving - Phase 1 (Various Locations)	4,162,800	FDOT
2	Design - Forest Park Street / CR 35 (CR 90 to SR 100)	442,750	FDOT
3	Design - Walnut Avenue (Water Oak to Forest Park St)	250,000	FDOT
	Subtotal	\$ 4,855,550	

County Fuel Tax Transportation Projects - Fund 1112

Priority	Project Name/Description	Estimate	Funding Source
1	Construction - Flagler Central Commerce Pkwy Connector (US-1 to SR 100)	14,252,000	FDOT/Local/Bunnell
2	Construction - Hargrove Road (Otis Stone Hunter Rd to east of the FEC RR)	5,500,000	FDOT/Local
3	Planning & Design - Bulow Creek Headwaters Regional Park	1,510,473	FED/FDOT
4	Design - CR 302 (Water Oak Rd to Forest Park St)	292,750	FDOT
5	Design - Westmayer Place (End of road to N Ocean Shore Blvd)	50,000	FDOT
6	Construction - CR 205 (SR 100 to Private Dirt Road)	3,000,000	FDOT/Local
7	Design - Jungle Hut Road (N Ocean Shore Blvd to Beach Access Point)	120,000	FDOT
8	Design - US-1 Trailhead for Lehigh Rail Trail	220,000	FDOT
9	Design - Old Kings Road South Multi-Use Trail (Flagler/Volusia Cnty Line to SR 100)	280,000	FDOT
10	Construction - CR 304 Resurfacing (CR 305 to SR 11)	4,262,500	FDOT/Local
11	Construction - Rima Ridge Resurfacing (Various Roadways)	5,000,000	FDOT/Local
12	Construction - US-1 Trailhead for Lehigh Rail Trail	1,004,080	FDOT
13	Construction - Old Kings Road South Multi-Use Trail (Flagler/Volusia Cnty Line to SR 100)	2,527,650	FDOT
14	Construction - Armand Beach Drive Resurfacing (Various Roadways)	560,000	FDOT
	Subtotal	\$ 38,579,453	

**Capital Improvement Program FY 2024-2028
Projects Pending Grant Awards**

Flagler Executive Airport - Fund 1401

Priority	Project Name/Description	Estimate	Funding Source
1	Construction of GA Terminal	9,000,000	FAA / FDOT / Local
2	Construction of Terminal Area Landside Improvements	1,500,000	FDOT / Local
3	Relocate Fuel Farm	1,000,000	FDOT / Local
4	Rehabilitate Seaplane Base	650,000	FDOT / Local
5	Environmental Assessment for Parallel Runway 11R/29L	350,000	FAA / FDOT / Local
6	Design of Parallel Runway 11R/29L	800,000	FAA / FDOT / Local
7	Construction of Parallel Runway 11R/29L	16,000,000	FAA / FDOT / Local
8	Airport Master Plan Update	1,000,000	FAA / FDOT / Local
	Subtotal	\$ 30,300,000	

**Capital Improvement Program FY 2024-2028
Unfunded Projects**

New Construction Projects - Fund 1316

Priority	Location/Facility	Description	Estimate	Funding Source
1	Fire Station #92	New Station - Location TBD	8,000,000	General Fund
2	Government Complex Energy Plant	Replacement of 4 Chillers	10,000,000	General Fund
3	FCSO Training/Gun Range	New Training/Gun Range for FCSO	10,000,000	General Fund
4	Fire Training Center	New Training Center for Fire Rescue	3,000,000	General Fund
5	Public Works Facility (Red Roof Inn)	Build out offices, storage, restrooms for Public Works Facility (Red Roof Inn Remodel)	350,000	General Fund
6	Public Transportation	Stand Alone Public Transportation Facility (Remodel HHS Facility)	1,000,000	General Fund / 5307 Grant
7	Fire Station #71	Construct New Station at CR304/SR11	8,000,000	General Fund
8	FCRA Mutli-Purpose Building	Construct new Open Air 80x200 (16K sq. ft.) Multipurpose Building with Bathrooms	4,000,000	General Fund
9	Cattleman's Hall	Building Renovation/Upgrades & ADA Bathrooms	825,000	General Fund
10	Princess Place Restrooms	Construction of New Restrooms Outside of the Historic District & Demolition of Existing Facilities	200,000	Partial Impact Fees
11	Princess Place Restrooms	Construction of New Restrooms with Showers, Installation of Drainfield at 'The Hill'	200,000	Partial Impact Fees
12	Palm Coast Library	Driveway and Parking Stormwater Repairs	2,000,000	General Fund
13	Health Department	Health Dept 8,000 sq ft Expansion	3,200,000	General Fund / Grant
14	Health Department	Construction of 20,000 sq ft Palm Coast Facility	14,000,000	General Fund
15	Carver Center	Construction of Bathroom & Pavillion	200,000	General Fund
16	Wadsworth Park	Athletic Field Improvements	7,000,000	General Fund
17	FCRA Mutli-Purpose Fields	Athletic Field Improvements	10,000,000	General Fund
18	Hammock FCSO Substation	FCSO Hammock Substation	1,230,000	General Fund
19	Land Management Building	Office Addition 600 sq. ft.	250,000	General Fund
20	Hidden Trails Park	Construction of Skate Park	1,200,000	General Fund
21	SOE	SOE Early Voting Expansion	TBD	General Fund
22	Ag Museum	Connect Utilities	1,600,000	General Fund
		Subtotal	\$ 84,655,000	

**FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS
PUBLIC HEARING / AGENDA ITEM # 5**

SUBJECT: Adopt the FY 2023-24 Tentative Millage Rate and Tentative Fiscal Year 2023-24 Budget Detailed by Fund, Totaling \$287,038,539.

DATE OF MEETING: September 6, 2023

OVERVIEW/SUMMARY: The attached Schedule A lists all changes by fund that have been made to the tentative budget document submitted to the Board of County Commissioners on July 10, 2023. The items changed include items that have arisen since the submission of the FY 2023-24 Tentative Budget document.

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

FUNDING INFORMATION: Please see the attachment Schedule A.

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

RECOMMENDATIONS: Pursuant to the provisions of Section 129.03(3)(a), Florida Statutes, request the Board adopt the Tentative Millage Rates, approve the attached Resolution incorporating all changes made to date to the fiscal year 2023-24 budget totaling an overall increase of \$8,413,264 and adopt the Tentative Fiscal Year 2023-24 Budget that will now total \$287,038,539.

ATTACHMENTS:

1. Resolution to Adopt Tentative Millage Rates
2. Resolution to Adopt the Tentative Fiscal Year 2023-24 Budget in the Amount of \$287,038,539.
3. Schedule A

RESOLUTION 2023-___

A RESOLUTION TO ADOPT THE TENTATIVE MILLAGE RATES FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2024 PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

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

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

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

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

[Table on Following Page]

Taxing Entity	Tentative Millage Rate	Rolled Back Millage Rate	Percentage Increase Over/(Under) the Rolled Back Rate
<u>Operating Millage:</u>			
General Fund	7.9297		N/A
Environmentally Sensitive Lands	0.1250		N/A
Total Operating Millage	8.0547	7.4265	8.46%
<u>Voted Debt Service Millages:</u>			
2016 Environmentally Sensitive Lands Bonds	0.1250		N/A
2015 General Obligation Bonds	0.1546		N/A
Total Millage	8.3343		

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

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

[Signature Page to Follow.]

DONE, ORDERED, AND ADOPTED this 6th day of September 2023.

Board of County Commissioners
Flagler County, Florida

Gregory L. Hansen, Chair

Attest:

Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:

Sean S. Moylan  Digitally signed by Sean S. Moylan
Date: 2023.08.31 15:49:07 -04'00'

Sean S. Moylan, Deputy County Attorney

RESOLUTION NO. 2023- _____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, RELATING TO ITS BUDGET FOR THE 2023-24 FISCAL YEAR; REVISING THE COUNTY BUDGET OFFICER'S ESTIMATE OF RECEIPTS AND OF BALANCES TO BE BROUGHT FORWARD; APPROVING A TENTATIVE COUNTY BUDGET IN THE AMOUNT OF \$287,038,539; ANNOUNCING A SECOND HEARING TO ADOPT THE FINAL MILLAGE RATE AND FINAL BUDGET; PROVIDING FOR PUBLICATION OF NOTICE OF SAID HEARING; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners began the FY 2023-24 Budget creation process in December 2022 by agreeing on the budget guidelines to be followed for the purpose of creating the Tentative Fiscal Year 2023-24 Budget; and

WHEREAS, the County Administrator, as the Flagler County Budget Officer, used those guidelines, held budget hearings in the Spring of 2023 to create the FY 24 Tentative Budget that was presented to the Board on July 10, 2023; and

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

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

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

WHEREAS, the Board of County Commissioners wishes to approve all of the changes detailed in Schedule A and desires by means of this Resolution to incorporate said changes into the Tentative Fiscal Year 2023-24 Budget as provided in the provisions of Section 129.03(3)(a), Florida Statutes; and

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

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

SECTION I: Attached hereto and made a part hereof as Schedule A are revisions to the Tentative Budget of Flagler County for the fiscal year ending September 30, 2024, which said budget revisions are hereby approved, adopted and accepted in all material respects.

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

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

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

PASSED AND ADOPTED this 6th day of September 2023.

Board of County Commissioners
Flagler County, Florida

Attest:

Gregory L. Hansen, Chair

Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:

Sean S. Moylan

Digitally signed by Sean S. Moylan
Date: 2023.08.31 16:02:04 -04'00'

Sean S. Moylan, Deputy County Attorney

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1001	General Fund				
	Revenues				
	Ad Valorem Taxes	\$ 108,957,519		\$ 108,957,519	
	Other Taxes	239,706	3,715	243,421	EDR Update
	Licenses & Permits	30,000	221,487	251,487	Solid Waste Franchise Fees
	Intergovernmental Revenue	4,341,041	604,494	4,945,535	EDR Update
	Charges for Services	5,243,550		5,243,550	
	Fines & Forfeitures	36,500		36,500	
	Miscellaneous Revenue	719,636		719,636	
	Excess Fees	1,350,937		1,350,937	
	Other Sources	36,320		36,320	
	Interfund Transfer	0	1,500,000	1,500,000	Transfer from Fund 1212 for Helo Purchase
	Cash Carry Forward	31,763,597	51,642	31,815,239	Additional Passport Rev CCF
	Total Revenues	\$ 152,718,806	\$ 2,381,338	\$ 155,100,144	
	Expenditures				
	General Government*	26,155,996	198,002	26,353,998	Insurance Increase, Increase CRAs Increase for Fire Rental of Conex and Helo Purchase, & Insurance Quote & Personnel Equity Increase
	Public Safety	23,896,682	1,406,637	25,303,319	Insurance Increase & Personnel
	Physical Environment	466,598	5,472	472,070	SS4A Funding Engineering & Decrease from Future Debt Service Payment for Helicopter
	Transportation	3,859,145	8,692	3,867,837	Insurance Increase
	Debt Service	85,000	250,000	335,000	Insurance Increase & Personnel
	Economic Environment	385,048		385,048	
	Human Services	5,537,733	165	5,537,898	
	Culture/Recreation	5,140,992	6,382	5,147,374	Juvenile Justice Unfunded Mandated
	Transfer to Constitutional Officers	47,793,003		47,793,003	Funding Change for Nexus Center & Funding
	Court Related	377,272	93,735	471,007	
	Interfund Transfers	15,389,712	314,660	15,704,372	Rebalance & Adjust 5% Operating Reserve
	Non-Operating	0		0	
	Reserves	23,631,625	97,593	23,729,218	
	Total Expenditures	\$ 152,718,806	\$ 2,381,338	\$ 155,100,144	

* Includes Tax Collector as they are a Fee Officer

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1102	<u>County Transportation Trust</u>				
	Revenues				
	Other Taxes	1,067,428	(17,746)	1,049,682	EDR Estimates
	Intergovernmental Revenue	2,004,672	(17,259)	1,987,413	EDR Estimates
	Charges for Services	865,000	(639,329)	225,671	Decreased Staff Time
	Miscellaneous Revenue	4,500		4,500	
	Cash Carry Forward	2,817,160		2,817,160	
	Total Revenues	\$ 6,758,760	\$ (674,334)	\$ 6,084,426	
	Expenditures				
	Transportation	4,100,559	3,981	4,104,540	Insurance Increase
	Reserves	2,658,201	(678,315)	1,979,886	
	Total Expenditures	\$ 6,758,760	\$ (674,334)	\$ 6,084,426	
Fund 1103	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	637,837		637,837	
	Charges for Services	200		200	
	Miscellaneous Revenue	1,500		1,500	
	Cash Carry Forward	271,246		271,246	
	Total Revenues	\$ 910,783	\$ -	\$ 910,783	
	Expenditures				
	Public Safety	910,783		910,783	
	Reserves	0		0	
	Total Expenditures	\$ 910,783	\$ -	\$ 910,783	
Fund 1104	<u>Daytona North Service District</u>				
	Revenues				
	Licenses & Permits	510,000	(250,000)	260,000	
	Miscellaneous Revenue	200	4,800	5,000	
	Excess Fees	1,200	0	1,200	
	Cash Carry Forward	491,547	(447,676)	43,871	
	Total Revenues	\$ 1,002,947	\$ (692,876)	\$ 310,071	
	Expenditures				
	General Government	34,450		34,450	
	Transportation	874,950	(599,329)	275,621	
	Reserves	93,547	(93,547)	0	
	Total Expenditures	\$ 1,002,947	\$ (692,876)	\$ 310,071	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	18,500		18,500	
	Miscellaneous Revenue	25		25	
	Interfund Transfers	26,549		26,549	
	Total Revenues	\$ 45,074	\$ -	\$ 45,074	
	Expenditures				
	Interfund Transfer	0		0	
	Court Related	45,074		45,074	
	Total Expenditures	\$ 45,074	\$ -	\$ 45,074	
Fund 1106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	60,000		60,000	
	Miscellaneous Revenue	200		200	
	Cash Carry Forward	36,367		36,367	
	Total Revenues	\$ 96,567	\$ -	\$ 96,567	
	Expenditures				
	Public Safety	96,567		96,567	
	Total Expenditures	\$ 96,567	\$ -	\$ 96,567	
Fund 1107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	18,000		18,000	
	Miscellaneous Revenue	20		20	
	Total Revenues	\$ 18,020	\$ -	\$ 18,020	
	Expenditures				
	Interfund Transfers	4,598		4,598	
	Court Related	13,422		13,422	
	Total Expenditures	\$ 18,020	\$ -	\$ 18,020	
Fund 1108	<u>Court Facilities</u>				
	Revenues				
	Fines & Forfeitures	172,000		172,000	
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	192,465		192,465	
	Total Revenues	\$ 364,965	\$ -	\$ 364,965	
	Expenditures				
	General Government Services				
	Court Related	190,607	31,500	222,107	Lactation Pods Install and Service Contract
	Reserves	174,358	(31,500)	142,858	Lactation Pods Install and Service Contract
	Total Expenditures	\$ 364,965	\$ -	\$ 364,965	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	850,000		850,000	
	Miscellaneous Revenue	15,000		15,000	
	Excess Fees	0		0	
	Cash Carry Forward	4,057,682		4,057,682	
	Total Revenues	\$ 4,922,682	\$ -	\$ 4,922,682	
	Expenditures				
	Culture/Recreation	30,500		30,500	
	Interfund Transfers	0		0	
	Reserves	4,892,182		4,892,182	
	Total Expenditures	\$ 4,922,682	\$ -	\$ 4,922,682	
Fund 1110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	2,550,000		2,550,000	
	Miscellaneous Revenue	15,000		15,000	
	Excess Fees	0		0	
	Cash Carry Forward	1,220,007		1,220,007	
	Total Revenues	\$ 3,785,007	\$ -	\$ 3,785,007	
	Expenditures				
	Economic Environment	2,158,032	(284)	2,157,748	Insurance Adjustment
	Reserves	1,626,975	284	1,627,259	
	Total Expenditures	\$ 3,785,007	\$ -	\$ 3,785,007	
Fund 1111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	850,000		850,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	3,000		3,000	
	Excess Fees	0		0	
	Cash Carry Forward	809,067		809,067	
	Total Revenues	\$ 1,662,067	\$ -	\$ 1,662,067	
	Expenditures				
	Physical Environment	385,000		385,000	
	Interfund Transfers	0		0	
	Reserves	1,277,067		1,277,067	
	Total Expenditures	\$ 1,662,067	\$ -	\$ 1,662,067	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Intergovernmental Revenue	0	5,823,415	5,823,415	
	Miscellaneous Revenue	107,565		107,565	
	Interfund Transfer	0	1,014,660	1,014,660	
	Cash Carry Forward	151,259		151,259	
	Total Revenues	\$ 258,824	\$ 6,838,075	\$ 7,096,899	
	Expenditures				
	Transportation	3,000	6,838,075	6,841,075	
	Reserves	255,824		255,824	
	Total Expenditures	\$ 258,824	\$ 6,838,075	\$ 7,096,899	
Fund 1115	<u>IT Replacement Fund</u>				
	Revenues				
	Interfund Transfer	335,556		335,556	
	Total Revenues	\$ 335,556	\$ -	\$ 335,556	
	Expenditures				
	General Government	335,556		335,556	
	Total Expenditures	\$ 335,556	\$ -	\$ 335,556	
Fund 1117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	64,164		64,164	
	Total Revenues	\$ 64,264	\$ -	\$ 64,264	
	Expenditures				
	Physical Environment	25,625		25,625	
	Reserves	38,639		38,639	
	Total Expenditures	\$ 64,264	\$ -	\$ 64,264	
Fund 1119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,717,554		1,717,554	
	Miscellaneous Revenue	2,000		2,000	
	Cash Carry Forward	6,420,930		6,420,930	
	Total Revenues	\$ 8,140,484	\$ -	\$ 8,140,484	
	Expenditures				
	Physical Environment	39,000		39,000	
	Reserves	8,101,484		8,101,484	
	Total Expenditures	\$ 8,140,484	\$ -	\$ 8,140,484	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1120	<u>Utility Regulatory Authority</u>				
	Revenues				
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	22,286		22,286	
	Total Revenues	\$ 22,336	\$ 0	\$ 22,336	
	Expenditures				
	Reserves	22,336		22,336	
	Total Expenditures	\$ 22,336	\$ 0	\$ 22,336	
Fund 1121	<u>Impact Fee - Park D1</u>				
	Revenues				
	Licenses and Permits	0	30,000	30,000	Account Number Correction
	Intergovernmental Revenue	30,000	(30,000)	0	Account Number Correction
	Miscellaneous Revenue	30		30	
	Cash Carry Forward	53,880		53,880	
	Total Revenues	\$ 83,910	\$ 0	\$ 83,910	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	83,810		83,810	
	Total Expenditures	\$ 83,910	\$ 0	\$ 83,910	
Fund 1122	<u>Impact Fee - Park D2</u>				
	Revenues				
	Licenses and Permits	0	5,500	5,500	Account Number Correction
	Intergovernmental Revenue	5,500	(5,500)	0	Account Number Correction
	Miscellaneous Revenue	10		10	
	Cash Carry Forward	9,277		9,277	
	Total Revenues	\$ 14,787	\$ 0	\$ 14,787	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	14,687		14,687	
	Total Expenditures	\$ 14,787	\$ 0	\$ 14,787	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1123	<u>Impact Fee - Park D3</u>				
	Revenues				
	Licenses and Permits	0	15,000	15,000	Account Number Correction
	Intergovernmental Revenue	15,000	(15,000)	0	Account Number Correction
	Miscellaneous Revenue	30		30	
	Cash Carry Forward	34,163		34,163	
	Total Revenues	\$ 49,193	\$ 0	\$ 49,193	
	Expenditures				
	Culture/Recreation	100		100	
	Reserves	49,093		49,093	
	Total Expenditures	\$ 49,193	\$ 0	\$ 49,193	
Fund 1124	<u>Impact Fee - Park D4</u>				
	Revenues				
	Licenses and Permits	0	25,000	25,000	Account Number Correction
	Intergovernmental Revenue	25,000	(25,000)	0	Account Number Correction
	Miscellaneous Revenue	30		30	
	Cash Carry Forward	42,675		42,675	
	Total Revenues	\$ 67,705	\$ 0	\$ 67,705	
	Expenditures				
	Culture/Recreation	59,581		59,581	
	Reserves	8,124		8,124	
	Total Expenditures	\$ 67,705	\$ 0	\$ 67,705	
Fund 1127	<u>North Malacompra Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	33,500		33,500	
	Miscellaneous Revenue	800		800	
	Excess Fees	185		185	
	Cash Carry Forward	237,692		237,692	
	Total Revenues	\$ 272,177	\$ 0	\$ 272,177	
	Expenditures				
	Physical Environment	3,460		3,460	
	Reserves	268,717		268,717	
	Total Expenditures	\$ 272,177	\$ 0	\$ 272,177	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	1,506,007		1,506,007	
	Miscellaneous Revenue	0		0	
	Interfund Transfer	49,500		49,500	
	Total Revenues	\$ 1,555,507	\$ 0	\$ 1,555,507	
	Expenditures				
	Public Safety	1,060,507		1,060,507	
	Transportation	495,000		495,000	
	Human Services	0		0	
	Culture/Recreation	0		0	
	Total Expenditures	\$ 1,555,507	\$ 0	\$ 1,555,507	
Fund 1130	<u>Transportation Impact Fee East - Old</u>				
	Revenues				
	Miscellaneous Revenue	6,000		6,000	
	Cash Carry Forward	3,519		3,519	
	Total Revenues	\$ 9,519	\$ -	\$ 9,519	
	Expenditures				
	Transportation	2,100		2,100	
	Reserves	7,419		7,419	
	Total Expenditures	\$ 9,519	\$ -	\$ 9,519	
Fund 1131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	200		200	
	Cash Carry Forward	99,236		99,236	
	Total Revenues	\$ 99,436	\$ -	\$ 99,436	
	Expenditures				
	Transportation	250		250	
	Reserves	99,186		99,186	
	Total Expenditures	\$ 99,436	\$ -	\$ 99,436	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Licenses & Permits	0		0	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	205,811		205,811	
	Total Revenues	\$ 205,911	\$ -	\$ 205,911	
	Expenditures				
	Culture/Recreation	150		150	
	Reserves	205,761		205,761	
	Total Expenditures	\$ 205,911	\$ -	\$ 205,911	
Fund 1133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Licenses & Permits	0		0	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	7,704		7,704	
	Total Revenues	\$ 7,804	\$ -	\$ 7,804	
	Expenditures				
	Culture/Recreation	75		75	
	Reserves	7,729		7,729	
	Total Expenditures	\$ 7,804	\$ -	\$ 7,804	
Fund 1134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Licenses & Permits	0		0	
	Miscellaneous Revenue	250		250	
	Cash Carry Forward	179,046		179,046	
	Total Revenues	\$ 179,296	\$ -	\$ 179,296	
	Expenditures				
	Culture/Recreation	150		150	
	Reserves	179,146		179,146	
	Total Expenditures	\$ 179,296	\$ -	\$ 179,296	
Fund 1135	<u>Parks Impact Fee Zone 4</u>				
	Revenues				
	Licenses & Permits	0		0	
	Miscellaneous Revenue	300		300	
	Cash Carry Forward	344		344	
	Total Revenues	\$ 644	\$ -	\$ 644	
	Expenditures				
	Culture/Recreation	644		644	
	Reserves	0		0	
	Total Expenditures	\$ 644	\$ -	\$ 644	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1137	<u>Transportation Impact Fee East - New</u>				
	Revenues				
	Miscellaneous Revenue	1,400		1,400	
	Cash Carry Forward	78,111		78,111	
	Total Revenues	\$ 79,511	\$ -	\$ 79,511	
	Expenditures				
	Transportation	500		500	
	Reserves	79,011		79,011	
	Total Expenditures	\$ 79,511	\$ -	\$ 79,511	
Fund 1141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	150,825		150,825	
	Total Revenues	\$ 151,825	\$ -	\$ 151,825	
	Expenditures				
	Economic Environment	151,825		151,825	
	Total Expenditures	\$ 151,825	\$ -	\$ 151,825	
Fund 1143	<u>State Housing Initiatives Partnership Program (SHIP)</u>				
	Revenues				
	Intergovernmental Revenue	1,438,115		1,438,115	
	Miscellaneous Revenue	99,700	(93,000)	6,700	Refunds No Longer Adopted
	Interfund Transfer	0		0	
	Cash Carry Forward	0		0	
	Total Revenues	\$ 1,537,815	\$ (93,000)	\$ 1,444,815	
	Expenditures				
	Economic Environment	1,537,815	(93,000)	1,444,815	Refunds No Longer Adopted
	Total Expenditures	\$ 1,537,815	\$ (93,000)	\$ 1,444,815	
Fund 1152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Miscellaneous Revenue				
	Cash Carry Forward	50,518		50,518	
	Total Revenues	\$ 50,518	\$ 0	\$ 50,518	
	Expenditures				
	Economic Environment	50,518		50,518	
	Total Expenditures	\$ 50,518	\$ 0	\$ 50,518	

Schedule A

Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1153	<u>CDBG-Urban Development</u>				
	Revenues				
	Cash Carry Forward	42,000		42,000	
	Total Revenues	\$ 42,000	\$ 0	\$ 42,000	
	Expenditures				
	Economic Environment	42,000		42,000	
	Total Expenditures	\$ 42,000	\$ 0	\$ 42,000	
Fund 1154	<u>Impact Fee - Transport D1</u>				
	Revenues				
	Licenses & Permits	0	200,000	200,000	Account Number Correction
	Intergovernmental Revenue	200,000	(200,000)	0	Account Number Correction
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	410,165		410,165	
	Total Revenues	\$ 611,165	\$ 0	\$ 611,165	
	Expenditures				
	Transportation	1,000		1,000	
	Reserves	610,165		610,165	
	Total Expenditures	\$ 611,165	\$ 0	\$ 611,165	
Fund 1155	<u>Impact Fee - Transport D2</u>				
	Revenues				
	Licenses & Permits	0	70,000	70,000	Account Number Correction
	Intergovernmental Revenue	70,000	(70,000)	0	Account Number Correction
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	150,319		150,319	
	Total Revenues	\$ 220,419	\$ 0	\$ 220,419	
	Expenditures				
	Transportation	1,000		1,000	
	Reserves	219,419		219,419	
	Total Expenditures	\$ 220,419	\$ 0	\$ 220,419	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1156	<u>Impact Fee - LE Trust</u>				
	Revenues				
	Licenses & Permits	0	55,500	55,500	Account Number Correction
	Intergovernmental Revenue	55,500	(55,500)	0	Account Number Correction
	Miscellaneous Revenue	55		55	
	Cash Carry Forward	103,357		103,357	
	Total Revenues	\$ 158,912	\$ 0	\$ 158,912	
	Expenditures				
	Public Safety	100		100	
	Reserves	158,812		158,812	
	Total Expenditures	\$ 158,912	\$ 0	\$ 158,912	
Fund 1157	<u>Impact Fee - Fire Rescue Trust</u>				
	Revenues				
	Licenses & Permits	0	167,000	167,000	Account Number Correction
	Intergovernmental Revenue	167,000	(167,000)	0	Account Number Correction
	Miscellaneous Revenue	850		850	
	Cash Carry Forward	326,417		326,417	
	Total Revenues	\$ 494,267	\$ 0	\$ 494,267	
	Expenditures				
	Public Safety	100		100	
	Reserves	494,167		494,167	
	Total Expenditures	\$ 494,267	\$ 0	\$ 494,267	
Fund 1158	<u>Impact Fee - EMS Trust</u>				
	Revenues				
	Licenses & Permits	0	15,110	15,110	Account Number Correction
	Intergovernmental Revenue	15,110	(15,110)	0	Account Number Correction
	Miscellaneous Revenue	10		10	
	Cash Carry Forward	28,718		28,718	
	Total Revenues	\$ 43,838	\$ 0	\$ 43,838	
	Expenditures				
	Public Safety	100		100	
	Reserves	43,738		43,738	
	Total Expenditures	\$ 43,838	\$ 0	\$ 43,838	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1159	<u>Impact Fee - Library Trust</u>				
	Revenues				
	Licenses & Permits	0	65,000	65,000	Account Number Correction
	Intergovernmental Revenue	65,000	(65,000)	0	Account Number Correction
	Miscellaneous Revenue	85		85	
	Cash Carry Forward	123,648	101,615	225,263	Updated CCF
	Total Revenues	\$ 188,733	\$ 101,615	\$ 290,348	
	Expenditures				
	Culture/Recreation	100	200,000	200,100	Funding for Nexus Center
	Reserves	188,633	(98,385)	90,248	Updated CCF
	Total Expenditures	\$ 188,733	\$ 101,615	\$ 290,348	
Fund 1175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Licenses and Permits	5,300		5,300	
	Miscellaneous Revenue	100		100	
	Excess Fees	25		25	
	Cash Carry Forward	33,828		33,828	
	Total Revenues	\$ 39,253	\$ -	\$ 39,253	
	Expenditures				
	General Government	160		160	
	Transportation	39,093		39,093	
	Total Expenditures	\$ 39,253	\$ -	\$ 39,253	
Fund 1177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,400		1,400	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	50		50	
	Excess Fees	10		10	
	Cash Carry Forward	18,514		18,514	
	Total Revenues	\$ 19,974	\$ -	\$ 19,974	
	Expenditures				
	Human Services	19,974		19,974	
	Total Expenditures	\$ 19,974	\$ -	\$ 19,974	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,300		2,300	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	100		100	
	Excess Fees	15		15	
	Cash Carry Forward	34,768		34,768	
	Total Revenues	\$ 37,183	\$ -	\$ 37,183	
	Expenditures				
	Human Services	7,380		7,380	
	Reserves	29,803		29,803	
	Total Expenditures	\$ 37,183	\$ -	\$ 37,183	
Fund 1180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	90,000		90,000	
	Intergovernmental Revenue	60,000		60,000	
	Charges for Services	485,500		485,500	
	Fines & Forfeitures	0		0	
	Miscellaneous Revenue	12,500		12,500	
	Other Sources	0		0	
	Cash Carry Forward	1,260,283		1,260,283	
	Total Revenues	\$ 1,908,283	\$ -	\$ 1,908,283	
	Expenditures				
	General Government	1,003,957	66	1,004,023	Insurance Increase
	Public Safety	219,177	33	219,210	Insurance Increase
	Physical Environment	0		0	
	Interfund Transfer	0		0	
	Reserves	685,149	(99)	685,050	
	Total Expenditures	\$ 1,908,283	\$ -	\$ 1,908,283	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	1,474,500		1,474,500	
	Intergovernmental Revenue	0		0	
	Charges for Services	2,000		2,000	
	Fines & Forfeitures	2,000		2,000	
	Miscellaneous Revenue	2,300		2,300	
	Other Sources	0		0	
	Cash Carry Forward	1,548,005		1,548,005	
	Total Revenues	\$ 3,028,805	\$ -	\$ 3,028,805	
	Expenditures				
	Public Safety	2,028,029		2,028,029	
	Reserves	1,000,776		1,000,776	
	Total Expenditures	\$ 3,028,805	\$ -	\$ 3,028,805	
Fund 1182	<u>Public Safety Communication Network</u>				
	Revenues				
	Charges for Services	1,775,932		1,775,932	
	Fines & Forfeitures	50,000		50,000	
	Miscellaneous Revenue	32,805		32,805	
	Interfund Transfer	812,930		812,930	
	Cash Carry Forward	1,290,476		1,290,476	
	Total Revenues	\$ 3,962,143	\$ -	\$ 3,962,143	
	Expenditures				
	Public Safety	2,708,815	31,983	2,740,798	Insurance Increase
	Reserves	1,253,328	(31,983)	1,221,345	
	Total Expenditures	\$ 3,962,143	\$ -	\$ 3,962,143	
Fund 1187	<u>Capital Preservation</u>				
	Revenues				
	Intergovernmental Revenue	0	565,569	565,569	HMPG Grant
	Miscellaneous Revenue	0		0	
	Interfund Transfer	949,000	300,000	1,249,000	
	Total Revenues	\$ 949,000	\$ 865,569	\$ 1,814,569	
	Expenditures				
	General Government	949,000		949,000	
	Public Safety	0	865,569	865,569	EOC Roof Hardening
	Culture/Recreation	0		0	
	Total Expenditures	\$ 949,000	\$ 865,569	\$ 1,814,569	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	10,500		10,500	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	52,387		52,387	
	Total Revenues	\$ 62,987	\$ 0	\$ 62,987	
	Expenditures				
	Reserves	62,987		62,987	
	Total Expenditures	\$ 62,987	\$ 0	\$ 62,987	
Fund 1193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	6,000		6,000	
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	32,205		32,205	
	Total Revenues	\$ 38,255	\$ 0	\$ 38,255	
	Expenditures				
	Reserves	38,255		38,255	
	Total Expenditures	\$ 38,255	\$ 0	\$ 38,255	
Fund 1194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	400,000		400,000	
	Miscellaneous Revenue	1,200		1,200	
	Cash Carry Forward	822,396		822,396	
	Total Revenues	\$ 1,223,596	\$ 0	\$ 1,223,596	
	Expenditures				
	Court Related	567,487		567,487	
	Reserves	656,109		656,109	
	Total Expenditures	\$ 1,223,596	\$ 0	\$ 1,223,596	
Fund 1195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	18,000		18,000	
	Miscellaneous Revenue	40		40	
	Total Revenues	\$ 18,040	\$ 0	\$ 18,040	
	Expenditures				
	Interfund Transfers	18,030		18,030	
	Court Related	10		10	
	Total Expenditures	\$ 18,040	\$ 0	\$ 18,040	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1196	<u>Crime Prevention</u>				
	Revenues				
	Fines & Forfeitures	29,000		29,000	
	Miscellaneous Revenue	150		150	
	Cash Carry Forward	100,244		100,244	
	Total Revenues	\$ 129,394	\$ 0	\$ 129,394	
	Expenditures				
	Public Safety	200	30,000	30,200	PSCC Grant Allocation
	Reserves	129,194	(30,000)	99,194	PSCC Grant Allocation
	Total Expenditures	\$ 129,394	\$ 0	\$ 129,394	
Fund 1197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	18,000		18,000	
	Miscellaneous Revenue	55		55	
	Interfund Transfers	186,046	4,598	190,644	
	Cash Carry Forward	4,527		4,527	
	Total Revenues	\$ 208,628	\$ 4,598	\$ 213,226	
	Expenditures				
	Court Related	208,628	4,598	213,226	
	Total Expenditures	\$ 208,628	\$ 4,598	\$ 213,226	
Fund 1198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	19,500		19,500	
	Miscellaneous Revenue	50		50	
	Interfund Transfers	45,767		45,767	
	Cash Carry Forward	15,132		15,132	
	Total Revenues	\$ 80,449	\$ -	\$ 80,449	
	Expenditures				
	Court Related	80,449		80,449	
	Total Expenditures	\$ 80,449	\$ -	\$ 80,449	
Fund 1211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	2,124,271		2,124,271	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	1,459,134		1,459,134	
	Total Revenues	\$ 3,588,405	\$ -	\$ 3,588,405	
	Expenditures				
	Debt Service	1,794,065		1,794,065	
	Reserves	1,794,340		1,794,340	
	Total Expenditures	\$ 3,588,405	\$ -	\$ 3,588,405	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1212	<u>Bond - Capital Improvement Referendum</u>				
	Revenues				
	Intergovernmental Revenue	3,486,052	30,332	3,516,384	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	5,127,597		5,127,597	
	Total Revenues	\$ 8,618,649	\$ 30,332	\$ 8,648,981	
	Expenditures				
	Debt Service	3,490,305		3,490,305	
	Interfund Transfer	0	1,500,000	1,500,000	Transfer for Helicopter
	Reserves	5,128,344	(1,469,668)	3,658,676	Transfer for Helicopter
	Total Expenditures	\$ 8,618,649	\$ 30,332	\$ 8,648,981	
Fund 1213	<u>Bond - Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	100,000		100,000	
	Miscellaneous Revenue	7,463		7,463	
	Total Revenues	\$ 107,463	\$ -	\$ 107,463	
	Expenditures				
	Debt Service	87,020		87,020	
	Reserves	20,443		20,443	
	Total Expenditures	\$ 107,463	\$ -	\$ 107,463	
Fund 1215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Miscellaneous Revenue	0		0	
	Interfund Transfer	1,827,421		1,827,421	
	Cash Carry Forward	0		0	
	Total Revenues	\$ 1,827,421	\$ 0	\$ 1,827,421	
	Expenditures				
	Debt Service	1,827,421		1,827,421	
	Total Expenditures	\$ 1,827,421	\$ 0	\$ 1,827,421	
Fund 1219	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	1,717,554		1,717,554	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	1,636,406		1,636,406	
	Total Revenues	\$ 3,354,960	\$ 0	\$ 3,354,960	
	Expenditures				
	Debt Service	1,164,698		1,164,698	
	Reserves	2,190,262		2,190,262	
	Total Expenditures	\$ 3,354,960	\$ 0	\$ 3,354,960	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	1,200		1,200	
	Cash Carry Forward	266,096		266,096	
	Total Revenues	\$ 267,296	\$ -	\$ 267,296	
	Expenditures				
	Culture/Recreation	700		700	
	Reserves	266,596		266,596	
	Total Expenditures	\$ 267,296	\$ -	\$ 267,296	
Fund 1308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	4,000		4,000	
	Cash Carry Forward	564,234		564,234	
	Total Revenues	\$ 568,234	\$ -	\$ 568,234	
	Expenditures				
	Culture/Recreation	22,300		22,300	
	Reserves	545,934		545,934	
	Total Expenditures	\$ 568,234	\$ -	\$ 568,234	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	3,750,000	1,023,455	4,773,455	EDR Estimates
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	10,000		10,000	
	Cash Carry Forward	1,752,727	(467,446)	1,285,281	Updated CCF
	Total Revenues	\$ 5,512,727	\$ 556,009	\$ 6,068,736	
	Expenditures				
	General Government	2,800		2,800	
	Public Safety	2,502,800	500,000	3,002,800	EDR Estimates
	Transportation	0		0	
	Physical Environment	0		0	
	Culture/Recreation	0		0	
	Transfer to Constitutional Officers	3,000,000		3,000,000	
	Reserves	7,127	56,009	63,136	EDR Estimates
	Total Expenditures	\$ 5,512,727	\$ 556,009	\$ 6,068,736	
Fund 1316	<u>General Capital Projects</u>				
	Revenues				
	Intergovernmental Revenue	24,760,000	(1,260,000)	23,500,000	Grant Estimated Decrease
	Miscellaneous Revenue	0		0	
	Interfund Transfer	10,787,500	(1,000,000)	9,787,500	Change to Library Funding
	Total Revenues	\$ 35,547,500	\$ (2,260,000)	\$ 33,287,500	
	Expenditures				
	General Government	437,500	(300,000)	137,500	
	Public Safety	10,000,000		10,000,000	
	Physical Environment	4,260,000	(1,260,000)	3,000,000	Grant Estimated Decrease
	Human Services	10,000,000		10,000,000	
	Culture/Recreation	10,850,000	(700,000)	10,150,000	Change to Library Funding
	Total Expenditures	\$ 35,547,500	\$ (2,260,000)	\$ 33,287,500	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1318	<u>Marineland Acres Drainage Basin District</u>				
	Revenues				
	Licenses & Permits	121,000		121,000	
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	1,000		1,000	
	Excess Fees	600		600	
	Cash Carry Forward	327,092		327,092	
	Total Revenues	\$ 449,692	\$ -	\$ 449,692	
	Expenditures				
	General Government	2,500		2,500	
	Transportation	104,565		104,565	
	Reserves	342,627		342,627	
	Total Expenditures	\$ 449,692	\$ -	\$ 449,692	
Fund 1319	<u>2008 ESL Referendum</u>				
	Revenues				
	Miscellaneous Revenue	1,600		1,600	
	Cash Carry Forward	741,677		741,677	
	Total Revenues	\$ 743,277	\$ -	\$ 743,277	
	Expenditures				
	Physical Environment	4,500		4,500	
	Culture/Recreation	0		0	
	Reserves	738,777		738,777	
	Total Expenditures	\$ 743,277	\$ -	\$ 743,277	
Fund 1320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Intergovernmental Revenue	0		0	
	Miscellaneous Revenue	20		20	
	Other Sources	0		0	
	Cash Carry Forward	46,236		46,236	
	Total Revenues	\$ 46,256	\$ 0	\$ 46,256	
	Expenditures				
	Physical Environment	46,256		46,256	
	Total Expenditures	\$ 46,256	\$ 0	\$ 46,256	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1401	<u>Airport</u>				
	Revenues				
	Licenses & Permits	1,500		1,500	
	Intergovernmental Revenue	0		0	
	Charges for Services	3,183,750		3,183,750	
	Miscellaneous Revenue	55,793		55,793	
	Other Sources	0		0	
	Cash Carry Forward	473,487	70,900	544,387	Additional Fuel Sales in FY23
	Total Revenues	\$ 3,714,530	\$ 70,900	\$ 3,785,430	
	Expenses				
	Transportation	3,254,747	68,978	3,323,725	Insurance Increase
	Reserves	459,783	1,922	461,705	
	Total Expenses	\$ 3,714,530	\$ 70,900	\$ 3,785,430	
Fund 1402	<u>Sanitary Landfill</u>				
	Revenues				
	Charges for Services	1,000		1,000	
	Miscellaneous Revenue	500		500	
	Other Sources	0		0	
	Interfund Transfer	137,473		137,473	
	Cash Carry Forward	11,169		11,169	
	Total Revenues	\$ 150,142	\$ -	\$ 150,142	
	Expenses				
	Physical Environment	150,142		150,142	
	Interfund Transfer	0		0	
	Total Expenses	\$ 150,142	\$ -	\$ 150,142	
Fund 1405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Licenses & Permits	0		0	
	Charges for Services	3,338,523	235,038	3,573,561	Increased House Count
	Miscellaneous Revenue	5,000		5,000	
	Excess Fees	8,000		8,000	
	Cash Carry Forward	159,767		159,767	
	Total Revenues	\$ 3,511,290	\$ 235,038	\$ 3,746,328	
	Expenses				
	Physical Environment	3,077,952	235,038	3,312,990	
	Interfund Transfer	0		0	
	Reserves	433,338		433,338	
	Total Expenses	\$ 3,511,290	\$ 235,038	\$ 3,746,328	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1408	<u>Old Kings Road Landfill</u>				
	Revenues				
	Miscellaneous Revenue	800		800	
	Cash Carry Forward	359,653		359,653	
	Total Revenues	\$ 360,453	\$ -	\$ 360,453	
	Expenses				
	Physical Environment	89,613		89,613	
	Reserves	270,840		270,840	
	Total Expenses	\$ 360,453	\$ -	\$ 360,453	
Fund 1409	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Miscellaneous Revenue	1,200		1,200	
	Cash Carry Forward	844,108		844,108	
	Total Revenues	\$ 845,308	\$ -	\$ 845,308	
	Expenses				
	Physical Environment	79,613		79,613	
	Reserves	765,695		765,695	
	Total Expenses	\$ 845,308	\$ -	\$ 845,308	
Fund 1410	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	267,965		267,965	
	Total Revenues	\$ 268,465	\$ -	\$ 268,465	
	Expenses				
	Physical Environment	1,500		1,500	
	Reserves	266,965		266,965	
	Total Expenses	\$ 268,465	\$ -	\$ 268,465	
Fund 1501	<u>Health Insurance</u>				
	Revenues				
	Miscellaneous Revenue	9,389,771		9,389,771	
	Interfund Transfer	0		0	
	Other Sources	0		0	
	Cash Carry Forward	815,412	800,000	1,615,412	
	Total Revenues	\$ 10,205,183	\$ 800,000	\$ 11,005,183	
	Expenses				
	General Government	94,213		94,213	
	Other Uses	8,375,658		8,375,658	
	Reserves	1,735,312	800,000	2,535,312	
	Total Expenses	\$ 10,205,183	\$ 800,000	\$ 11,005,183	

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Fund	Description	Tentative FY 23-24	Adjustments to Tentative	Adjusted Tentative FY 23-24	Description Of Changes
Fund 1502	<u>Risk Fund</u>				
	Revenues				
	Interfund Transfer	0	250,000	250,000	
	Total Revenues	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	
	Expenses				
	Reserves	0	250,000	250,000	
	Total Expenses	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	
	Revenues	278,625,275	8,413,264	287,038,539	
	Expenditures/Expenses	278,625,275	8,413,264	287,038,539	