



Flagler County Board of County Commissioners First Public Hearing • Fiscal Year 2020-21 Budget

September 9, 2020 • 5:30 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. **Adopt Special Assessment Rolls for FY20-21**
3. **Open Public Hearing**
4. **Adopt the FY20-21 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 21, 2020 at 5:30 pm in the Board Chambers.
5. **Close Public Hearing:** Request the Board close the public hearing.

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.

**FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS
PUBLIC HEARING / AGENDA ITEM # 2**

SUBJECT: Consideration of Fiscal Year 2020-21 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, the Painters Hill Seawall Special Assessment District and the Dune Restoration Project Special Assessment District.

DATE OF MEETING: September 9, 2020

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 2020-21. 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 2020-21 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 2020-21 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 2020-21 assessment rate of \$14.62 per special assessment unit has remained constant. The proposed rate will allow the continuation of services within the District.

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

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

County, Florida”. Special assessments were imposed against benefitted properties in this district for the first time in fiscal year 2007-08 at a rate of \$231.24 per residential unit. A new contract for collection and disposal services was approved on April 3, 2017 increasing the monthly rate charged to Flagler County at \$19.82 per residence per month effective June 1, 2017. The special assessment in fiscal year 2020-21 is \$237.84.

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, and will remain the same for FY 2020-21. The initial rates for the Marineland Acres District were \$435/parcel for developed property and \$220/parcel for undeveloped property in FY 2016-17, FY 2018-19, and FY 19-20 and will remain the same in FY 2020-21 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 Sate 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 20-21 is \$116.28 per lineal front foot.

On December 20, 2017 the Board of County Commissioners established the Dune Restoration Project Special Assessment District to install an Emergency Protective Berm along portions of the beach bordering the Hammock Dunes DRI. The three property owners that are subject to the special assessment for the installation of the emergency protective berm are: LRA Hammock Beach Ocean, LLC; Ocean Hammock Property Owners Association, Inc.; and Hammock Dunes Owners’ Association, Inc. The rate of the assessment is \$2.77 per ton of sand.

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 2020-21 budget, to be approved at the September 21, 2020 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 2020-21 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	\$237.84 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
Dune Restoration Project Special Assessment District	\$2.77 per ton of sand

ATTACHMENTS:

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

RESOLUTION NO. 2020-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, RELATING TO THE DAYTONA NORTH SERVICE DISTRICT, THE BIMINI GARDENS MUNICIPAL SERVICE BENEFIT UNIT, THE ESPANOLA SPECIAL SERVICE DISTRICT, THE RIMA RIDGE SPECIAL SERVICE DISTRICT, THE FLAGLER ESTATES MUNICIPAL SERVICE TAXING UNIT, THE FLAGLER COUNTY MANDATORY SOLID WASTE COLLECTION AND DISPOSAL SPECIAL ASSESSMENT DISTRICT, THE NORTH MALACOMPRA DRAINAGE BASIN DISTRICT, THE MARINELAND ACRES DRAINAGE BASIN DISTRICT, THE PAINTER'S HILL SEAWALL SPECIAL ASSESSMENT DISTRICT AND THE DUNE RESTORATION PROJECT SPECIAL ASSESSMENT DISTRICT, DETERMINING SPECIAL BENEFIT FOR EACH ENTITY; APPROVING THE ASSESSMENT RATES AND ASSESSMENT ROLLS FOR EACH ENTITY FOR FISCAL YEAR 2020-21; 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 Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District, the Painters Hill Seawall Special Assessment District, and the Dune Restoration Project 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 2020-21:

Entity	Approved Fiscal Year 2020-21 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	\$237.84 per residential unit
North MalaCompra Drainage Basin District	\$30.00 per lot
Marineland Acres Drainage Basin District	\$435.00 per developed lot \$220.00 per vacant lot
Painter's Hill Seawall Special Assessment District	\$116.28 per front foot as shown in the attached summary
Dune Restoration Project Special Assessment District	\$2.77 per ton of sand 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, 2021, the lien date for ad valorem taxes.

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

PASSED AND ADOPTED, this 9th day of September, 2020.

**Board of County Commissioners
Flagler County, Florida**

David C. Sullivan, Chair

Attest:

Tom Bexley, Clerk of the Circuit Court
and Comptroller

Approved as to form:

Al Hadeed, County Attorney



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

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

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

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 9th day of September, 2020 year.

Chairman of the Board or authorized agent
of Flagler County Board of County Commissioners
Name of local government

Flagler County, Florida

Painters Hill Seawall Special Assessment District Summary

Parcel Number	N. Ocean Shore 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
23-11-31-1700-00010-00B0	3143	60.16	\$ 6,995.40
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	60.40	\$ 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

DUNE RESTORATION PROJECT SPECIAL ASSESSMENT DISTRICT

Owner	Parcel Number	Tons Of Sand	Annual Assessment, \$2.77 per ton
LRA Hammock Beach Ocean LLC	04-11-31-2984-00GC0-BPP1	28,390	\$ 78,639.68
	04-11-31-2984-00GC0-BPP2	22,306	\$ 61,788.32
	Sub-Total	50,696	\$ 140,428.00
Ocean Hammock Property	04-11-31-3513-00000-00B0	11,443	\$ 31,697.18
	04-11-31-3512-00010-00G0	13,462	\$ 37,290.80
	04-11-31-4900-00000-00C0	42,407	\$ 117,466.02
	Sub-Total	67,312	\$ 186,454.00
Hammock Dunes Owners' Association, Inc.	04-11-31-2984-00000-0011	4,988.79	\$ 13,818.95
	04-11-31-3014-00000-0002	11,759.29	\$ 32,573.24
	04-11-31-2984-00000-0012	9,205.51	\$ 25,499.25
	04-11-31-3210-00000-00C0	2,969.52	\$ 8,225.56
	04-11-31-3210-00000-00C1	1,959.88	\$ 5,428.87
	04-11-31-3201-00000-00B0	5,166.96	\$ 14,312.48
	04-11-31-3012-00000-0001	6,473.55	\$ 17,931.73
	04-11-31-1030-00000-00C0	4,929.40	\$ 13,654.44
	04-11-31-5820-00000-00C0	12,709.54	\$ 35,205.42
	04-11-31-3200-00000-00FO	87,006.88	\$ 241,009.05
Sub-Total	147,169.31	\$ 407,658.99	
	TOTAL	\$ 734,540.99	

FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT: Adopt the FY 2020-21 Tentative Millage Rate and Fiscal Year 2020-21 Budget Detailed by Fund, Totaling \$196,653,624.

DATE OF MEETING: September 9, 2020

OVERVIEW/SUMMARY: The attached Schedule A lists all changes by fund that have been made to the proposed budget document submitted to the Board of County Commissioners on July 13, 2020. The items changed include items that have arisen since the submission of the FY2020-21 Proposed Budget document and do not affect property taxes or the millage rates.

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.

DEPT./CONTACT/PHONE #: 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 approve the attached Resolution incorporating all changes made to date to the fiscal year 2020-21 budget totaling \$4,343,342. Following these revisions, the tentative fiscal year 2020-21 budget will total \$196,653,624.

ATTACHMENTS:

1. Resolution to Adopt Tentative Millage Rates
2. Resolution to Adopt the Tentative Fiscal Year 2020-21 Budget in the Amount of \$196,653,624.
3. Schedule A Revenues and Expenditures Summary by Fund

RESOLUTION No. 2020-____

A RESOLUTION TO ADOPT THE TENTATIVE MILLAGE RATES FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2021 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 rate 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
Operating Millage:			
General Fund	8.1297 Mills	7.9789 Mills	3.46%
Environmentally Sensitive Lands	0.1250 Mills	N/A	N/A
Voted Debt Service Millages:			
2016 Environmentally Sensitive Lands Bonds	0.1250 Mills	N/A	N/A
2015 General Obligation Bonds	0.2050 Mills	N/A	N/A
Total	<u>8.5847 Mills</u>		

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.

DONE, ORDERED, AND ADOPTED this 9th day of September 2020.

Board of County Commissioners
Flagler County, Florida

David C. Sullivan, Chair

Attest:

Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:

Al Hadeed, County Attorney

RESOLUTION NO. 2020- _____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA TO ADOPT THE TENTATIVE FISCAL YEAR 2020-2021 BUDGET IN THE AMOUNT OF \$196,653,624; AND PROVIDE FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners began the FY21 budget creation process in January, 2020 by agreeing on the budget guidelines to be followed for the purpose of creating the proposed fiscal year 2020-21 budget; and

WHEREAS, the County Administrator using those guidelines, held budget hearings in the Spring of 2020 to create the FY21 Tentative Budget that was presented to the Board on July 13, 2020; and

WHEREAS, the County Administrator has recommended certain changes to the Tentative Budget document as 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 2020-21 Budget as provided in the provisions of Section 129.03(3)(a), Florida Statutes.

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, 2021, which said budget revisions are hereby approved, adopted and accepted in all material respects.

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

PASSED AND ADOPTED this 9th day of September 2020.

Board of County Commissioners
Flagler County, Florida

Attest:

David C. Sullivan, Chair

Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:

Al Hadeed, County Attorney

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
General Fund (001)				
Revenues				
Taxes	75,938,738	0	75,938,738	
Other Taxes	4,700	0	4,700	
Licenses & Permits	37,000	0	37,000	
Intergovernmental Revenue	4,914,647	(15,343)	4,899,304	Reduced for COVID-19 State Revenue Sharing, Half Cent Sales Tax, and Grants
Charges for Services	3,894,420	0	3,894,420	
Fines & Forfeitures	63,500	0	63,500	
Miscellaneous Revenue	486,003	0	486,003	
Interfund Transfers	24,055	0	24,055	
Other Sources	30,000	0	30,000	
Excess Fees	1,128,938	(300,000)	828,938	Reduced for COVID-19
Cash Carry Forward	11,847,166	66,828	11,913,994	Land Management Vehicle not Delivered by 09.30.20
Total Revenues	98,369,167	(248,515)	98,120,652	
Expenditures				
General Government	19,173,979	(196,109)	18,977,870	Effects of Salary Study and WC Reduction, Reduced TC Excess Fees, LM Vehicle CFWD
Public Safety	15,823,971	62,885	15,886,856	Increased Bank Analysis Fees, LE Education Fund \$48K, FR Salary Study Adj.
Physical Environment	400,340	3,206	403,546	AG Extension Director Salary Adj. from UF
Transportation	3,266,092	(11,031)	3,255,061	Salary Adjust. in Public Transp., WC Reductions, CAD Tech. Reduced
Debt Service	579,242	0	579,242	
Economic Environment	305,246	(18)	305,228	Changes to WC Rates
Human Services	4,729,039	(85)	4,728,954	Changes to WC Rates
Culture/Recreation	4,258,632	11,662	4,270,294	Increase for COFB Lifeguard Contract
Transfer to Constitutional Officers	35,354,378	388,302	35,742,680	\$250K to Clerk, \$138K SOE
Court Related	418,700	(6)	418,694	Changes to WC Rates
Non Operating	30,000	0	30,000	
Interfund Transfers	596,226	8,004	604,230	Transfers to Court Funds and SHIP for Staffing
Reserves/Contingency/Anticipated	13,433,322	(515,325)	12,917,997	Reduced for COVID-19 effects and Rebalancing
Total Expenditures	98,369,167	(248,515)	98,120,652	
Public Works (Fund 102)				
Revenues				
Other Taxes	1,052,987	(100,844)	952,143	Reduced for COVID-19
Intergovernmental Revenue	873,623	895,843	1,769,466	Shifting of Fuel Tax Revenues from Fund 112
Charges for Services	800,000	0	800,000	
Miscellaneous Revenue	40,000	0	40,000	
Cash Carry Forward	1,314,163	0	1,314,163	
Total Revenues	4,080,773	794,999	4,875,772	
Expenditures				
Transportation	3,561,659	(59,940)	3,501,719	Reduced Capital Equipment Purchases
Reserves/Contingency	519,114	854,939	1,374,053	Reduced Vacant Positions initially hired for Dune Rest.
Total Expenditures	4,080,773	794,999	4,875,772	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Legal Aid Fund (Fund 105)</u>				
Revenues				
Fines & Forfeitures	16,500	0	16,500	
Miscellaneous Revenue	75	0	75	
Interfund Transfers	29,324	0	29,324	
Less 5%	(825)	0	(825)	
Total Revenues	45,074	0	45,074	
Expenditures				
Human Services	45,074	0	45,074	
Total Expenditures	45,074	0	45,074	
<u>Law Enforcement Trust (Fund 106)</u>				
Revenues				
Fines & Forfeitures	6,500	0	6,500	
Miscellaneous Revenue	200	0	200	
Less 5%	(378)	0	(378)	
Cash Carry Forward	9,031	0	9,031	
Total Revenues	15,353	0	15,353	
Expenditures				
Public Safety	15,353	0	15,353	
Total Expenditures	15,353	0	15,353	
<u>Law Library (Fund 107)</u>				
Revenues				
Fines & Forfeitures	16,000	0	16,000	
Miscellaneous Revenue	25	0	25	
Total Revenues	16,025	0	16,025	
Expenditures				
Court Related	15,166	0	15,166	
Interfund Transfers	859	0	859	
Total Expenditures	16,025	0	16,025	
<u>Court Facilities (Fund 108)</u>				
Revenues				
Fines & Forfeitures	135,700	0	135,700	
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	30,549	0	30,549	
Total Revenues	167,249	0	167,249	
Expenditures				
Court Related	139,850	0	139,850	
Reserves/Contingency	27,399	0	27,399	
Total Expenditures	167,249	0	167,249	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Tourist Development Capital Projects (Fund 109)</u>				
Revenues				
Other Taxes	425,000	0	425,000	
Miscellaneous Revenue	30,000	0	30,000	
Cash Carry Forward	2,856,260	0	2,856,260	
Total Revenues	3,311,260	0	3,311,260	
Expenditures				
Culture/Recreation	498,170	0	498,170	
Reserves/Contingency	2,385,975	0	2,385,975	
Interfund Transfers	427,115	0	427,115	
Total Expenditures	3,311,260	0	3,311,260	
<u>Tourist Development Promotions & Advertising (Fund 110)</u>				
Revenues				
Other Taxes	1,275,000	(75,000)	1,200,000	Reduced for COVID-19
Miscellaneous Revenue	15,000	0	15,000	
Cash Carry Forward	941,776	0	941,776	
Total Revenues	2,231,776	(75,000)	2,156,776	
Expenditures				
Economic Environment	1,792,948	(150,614)	1,642,334	Reduction of Operating Expenses due to COVID-19, Advertising and Travel
Reserves	438,828	75,614	514,442	Rebalance
Total Expenditures	2,231,776	(75,000)	2,156,776	
<u>Tourist Development Beach Restoration (Fund 111)</u>				
Revenues				
Other Taxes	425,000	0	425,000	
Miscellaneous Revenue	30,000	0	30,000	
Cash Carry Forward	2,362,423	0	2,362,423	
Total Revenues	2,817,423	0	2,817,423	
Expenditures				
Physical Environment	124,360	0	124,360	
Interfund Transfers	481,917	0	481,917	
Reserves	2,211,146	0	2,211,146	
Total Expenditures	2,817,423	0	2,817,423	
<u>Constitutional Gas Tax (Fund 112)</u>				
Revenues				
Intergovernmental Revenue	17,535,578	(17,535,578)	0	Removed Anticipated Grants per new Budgeting Procedure
Miscellaneous Revenue	60,000	0	60,000	
Cash Carry Forward	4,563,442	46,408	4,609,850	Adjustment for Audited Fund Balance
Total Revenues	22,159,020	(17,489,170)	4,669,850	
Expenditures				
Transportation	714,700	(486,000)	228,700	Moved Equipment to Fund 102
Reserves/Contingency	21,444,320	(17,003,170)	4,441,150	Removed Anticipated Grants per new Budgeting Procedure
Total Expenditures	22,159,020	(17,489,170)	4,669,850	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Environmentally Sensitive Lands (Fund 117)</u>				
Revenues				
Miscellaneous Revenue	1,700	0	1,700	
Cash Carry Forward	127,043	0	127,043	
Total Revenues	128,743	0	128,743	
Expenditures				
Physical Environment	500	0	500	
Reserves	128,243	0	128,243	
Total Expenditures	128,743	0	128,743	
<u>Environmentally Sensitive Lands 2008 (Fund 119)</u>				
Revenues				
Ad Valorem Taxes	1,213,750	0	1,213,750	
Miscellaneous Revenue	20,000	0	20,000	
Less 5%	(60,688)	0	(60,688)	
Cash Carry Forward	2,935,496	0	2,935,496	
Total Revenues	4,108,558	0	4,108,558	
Expenditures				
Physical Environment	176,200	0	176,200	
Culture/Recreation	12,500	0	12,500	
Reserves	3,919,858	0	3,919,858	
Total Expenditures	4,108,558	0	4,108,558	
<u>Utility Regulatory Authority (Fund 120)</u>				
Revenues				
Miscellaneous Revenue	50	0	50	
Cash Carry Forward	22,054	0	22,054	
Total Revenues	22,104	0	22,104	
Expenditures				
Reserves/Contingency	22,104	0	22,104	
Total Expenditures	22,104	0	22,104	
<u>North Malacompra Drainage Basin District (Fund 127)</u>				
Revenues				
Miscellaneous Revenue	500	0	500	
Licenses and Permits	34,000	0	34,000	
Excess Fees	150	0	150	
Less 5%	(1,733)	0	(1,733)	
Cash Carry Forward	139,878	0	139,878	
Total Revenues	172,795	0	172,795	
Expenditures				
Physical Environment	1,375	0	1,375	
Reserves/Contingency	171,420	0	171,420	
Total Expenditures	172,795	0	172,795	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
Transportation Impact Fee East- Old (Fund 130)				
Revenues				
Miscellaneous Revenue	40,000	0	40,000	
Cash Carry Forward	2,649,528	0	2,649,528	
Total Revenues	2,689,528	0	2,689,528	
Expenditures				
Transportation	2,500	0	2,500	
Reserves/Contingency	2,687,028	0	2,687,028	
Total Expenditures	2,689,528	0	2,689,528	
Transportation Impact Fee West (Fund 131)				
Revenues				
Miscellaneous Revenue	1,500	0	1,500	
Cash Carry Forward	138,217	0	138,217	
Total Revenues	139,717	0	139,717	
Expenditures				
Transportation	400	0	400	
Reserves/Contingency	139,317	0	139,317	
Total Expenditures	139,717	0	139,717	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Parks Impact Fee Zone 1 (Fund 132)</u>				
Revenues				
Miscellaneous Revenue	30,500	0	30,500	
Less 5%	(1,500)	0	(1,500)	
Cash Carry Forward	139,901	0	139,901	
Total Revenues	168,901	0	168,901	
Expenditures				
Culture/Recreation	150	0	150	
Reserves/Contingency	168,751	0	168,751	
Total Expenditures	168,901	0	168,901	
<u>Parks Impact Fee Zone 2 (Fund 133)</u>				
Revenues				
Miscellaneous Revenue	1,200	0	1,200	
Less 5%	(50)	0	(50)	
Cash Carry Forward	29,854	0	29,854	
Total Revenues	31,004	0	31,004	
Expenditures				
Culture/Recreation	150	0	150	
Reserves/Contingency	30,854	0	30,854	
Total Expenditures	31,004	0	31,004	
<u>Parks Impact Fee Zone 3 (Fund 134)</u>				
Revenues				
Miscellaneous Revenue	12,250	0	12,250	
Less 5%	(600)	0	(600)	
Cash Carry Forward	115,629	0	115,629	
Total Revenues	127,279	0	127,279	
Expenditures				
Culture/Recreation	150	0	150	
Reserves/Contingency	127,129	0	127,129	
Total Expenditures	127,279	0	127,279	
<u>Parks Impact Fee Zone 4 (Fund 135)</u>				
Revenues				
Miscellaneous Revenue	12,550	0	12,550	
Less 5%	(628)	0	(628)	
Cash Carry Forward	38,933	0	38,933	
Total Revenues	50,855	0	50,855	
Expenditures				
Culture/Recreation	150	0	150	
Reserves/Contingency	50,705	0	50,705	
Total Expenditures	50,855	0	50,855	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Transportation Impact Fees - East New (Fund 137)</u>				
Revenues				
Miscellaneous Revenue	6,000	0	6,000	
Cash Carry Forward	842,172	0	842,172	
Total Revenues	848,172	0	848,172	
Expenditures				
Transportation	950	0	950	
Reserves/Contingency	847,222	0	847,222	
Total Expenditures	848,172	0	848,172	
<u>Economic Development (Fund 141)</u>				
Revenues				
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	183,099	0	183,099	
Total Revenues	184,099	0	184,099	
Expenditures				
Economic Environment	184,099	0	184,099	
Total Expenditures	184,099	0	184,099	
<u>SHIP Program (Fund 143)</u>				
Revenues				
Intergovernmental Revenue	350,000	0	350,000	
Miscellaneous Revenue	32,000	0	32,000	
Interfund Transfer	113,214	1,204	114,418	Effects of Salary Study and WC Reduction
Cash Carry Forward	296,037	0	296,037	
Total Revenues	791,251	1,204	792,455	
Expenditures				
Economic Environment	791,251	1,204	792,455	Effects of Salary Study and WC Reduction
Total Expenditures	791,251	1,204	792,455	
<u>Old Kings Road Landfill (Fund 145)</u>				
Revenues				
Miscellaneous Revenue	3,000	0	3,000	
Cash Carry Forward	464,948	0	464,948	
Total Revenues	467,948	0	467,948	
Expenditures				
Physical Environment	50,050	0	50,050	
Reserves/Contingency	417,898	0	417,898	
Total Expenditures	467,948	0	467,948	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Construction & Demolition Debris Landfill (Fund 146)</u>				
Revenues				
Miscellaneous Revenue	8,500	0	8,500	
Cash Carry Forward	952,953	0	952,953	
Total Revenues	961,453	0	961,453	
Expenditures				
Physical Environment	60,100	0	60,100	
Reserves/Contingency	901,353	0	901,353	
Total Expenditures	961,453	0	961,453	
<u>Bunnell Landfill (Fund 148)</u>				
Revenues				
Miscellaneous Revenue	1,000	0	1,000	
Cash Carry Forward	264,403	0	264,403	
Total Revenues	265,403	0	265,403	
Expenditures				
Reserves/Contingency	265,403	0	265,403	
Total Expenditures	265,403	0	265,403	
<u>CDBG-Neighborhood Stabilization Program (Fund 152)</u>				
Revenues				
Cash Carry Forward	20,968	0	20,968	
Total Revenues	20,968	0	20,968	
Expenditures				
Economic Environment	20,968	0	20,968	
Total Expenditures	20,968	0	20,968	
<u>Bimini Gardens MSTU (Fund 175)</u>				
Revenues				
Licenses and Permits	5,500	0	5,500	
Miscellaneous Revenue	72	0	72	
Excess Fees	30	0	30	
Less 5%	(280)	0	(280)	
Cash Carry Forward	38,577	0	38,577	
Total Revenues	43,899	0	43,899	
Expenditures				
General Government	250	0	250	
Transportation	43,649	0	43,649	
Total Expenditures	43,899	0	43,899	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Espanola Special Assessment (Fund 177)</u>				
Revenues				
Licenses and Permits	1,350	0	1,350	
Intergovernmental Revenue	450	0	450	
Miscellaneous Revenue	70	0	70	
Excess Fees	8	0	8	
Less 5%	(94)	0	(94)	
Cash Carry Forward	21,017	0	21,017	
Total Revenues	22,801	0	22,801	
Expenditures				
Human Services	22,801	0	22,801	
Total Expenditures	22,801	0	22,801	
<u>Rima Ridge Special Assessment (Fund 178)</u>				
Revenues				
Licenses and Permits	2,300	0	2,300	
Miscellaneous Revenue	90	0	90	
Excess Fees	15	0	15	
Less 5%	(120)	0	(120)	
Cash Carry Forward	42,098	0	42,098	
Total Revenues	44,383	0	44,383	
Expenditures				
Human Services	7,450	0	7,450	
Reserves/Contingency	36,933	0	36,933	
Total Expenditures	44,383	0	44,383	
<u>Municipal Services (Fund 180)</u>				
Revenues				
Licenses & Permits	32,000	0	32,000	
Intergovernmental Revenue	74,000	0	74,000	
Charges for Services	330,500	0	330,500	
Miscellaneous Revenue	16,500	0	16,500	
Cash Carry Forward	737,364	0	737,364	
Total Revenues	1,190,364	0	1,190,364	
Expenditures				
General Government	489,045	5,138	494,183	Effects of Salary Study and WC Reduction
Public Safety	70,185	(39)	70,146	Effects of Salary Study and WC Reduction
Reserves/Contingency	631,134	(5,099)	626,035	Effects of Salary Study and WC Reduction
Total Expenditures	1,190,364	0	1,190,364	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Building Department (Fund 181)</u>				
Revenues				
Licenses & Permits	876,000	0	876,000	
Charges for Services	2,000	0	2,000	
Fines & Forfeitures	1,000	0	1,000	
Miscellaneous Revenue	31,500	0	31,500	
Cash Carry Forward	1,291,265	0	1,291,265	
Total Revenues	2,201,765	0	2,201,765	
Expenditures				
Public Safety	1,122,733	728	1,123,461	Effects of Salary Study and WC Reduction
Reserves/Contingency	1,079,032	(728)	1,078,304	Effects of Salary Study and WC Reduction
Total Expenditures	2,201,765	0	2,201,765	
<u>Public Safety Communication Networked (Fund 182)</u>				
Revenues				
Charges for Services	598,121	0	598,121	
Miscellaneous Revenue	20,000	0	20,000	
Interfund Transfers	350,000	0	350,000	
Cash Carry Forward	1,817,000	0	1,817,000	
Total Revenues	2,785,121	0	2,785,121	
Expenditures				
Public Safety	1,328,122	(2,922)	1,325,200	Effects of Salary Study and WC Reduction
Reserves/Contingency	1,456,999	2,922	1,459,921	Effects of Salary Study and WC Reduction
Total Expenditures	2,785,121	0	2,785,121	
<u>Domestic Violence (Fund 192)</u>				
Revenues				
Fines & Forfeitures	9,500	0	9,500	
Miscellaneous Revenue	30	0	30	
Less 5%	(475)	0	(475)	
Total Revenues	9,055	0	9,055	
Expenditures				
Interfund Transfers	9,055	0	9,055	
Total Expenditures	9,055	0	9,055	
<u>Alcohol & Drug Abuse Trust Fund (Fund 193)</u>				
Revenues				
Fines & Forfeitures	3,000	0	3,000	
Miscellaneous Revenue	20	0	20	
Less 5%	(150)	0	(150)	
Cash Carry Forward	12,261	0	12,261	
Total Revenues	15,131	0	15,131	
Expenditures				
Court Related	60	0	60	
Reserves/Contingency	15,071	0	15,071	
Total Expenditures	15,131	0	15,131	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Court Innovations /Technology (Fund 194)</u>				
Revenues				
Fines & Forfeitures	240,000	0	240,000	
Miscellaneous Revenue	5,200	0	5,200	
Less 5%	(12,000)	12,000	0	Removed 5% Reduction, Statutory Reduction not Required
Cash Carry Forward	856,957	0	856,957	
Total Revenues	1,090,157	12,000	1,102,157	
Expenditures				
Court Related	310,714	54,000	364,714	Security Camera Installation
Reserves/Contingency	779,443	(42,000)	737,443	Rebalance
Total Expenditures	1,090,157	12,000	1,102,157	
<u>Juvenile Diversion (Fund 195)</u>				
Revenues				
Fines & Forfeitures	16,500	0	16,500	
Miscellaneous Revenue	20	0	20	
Less 5%	(825)	825	0	Removed 5% Reduction, Statutory Reduction not Required
Cash Carry Forward	2,000	0	2,000	
Total Revenues	17,695	825	18,520	
Expenditures				
Court Related	30	0	30	
Interfund Transfers	17,665	825	18,490	Removed 5% Reduction, Statutory Reduction not Required
Total Expenditures	17,695	825	18,520	
<u>Crime Prevention Fund (Fund 196)</u>				
Revenues				
Fines & Forfeitures	25,000	0	25,000	
Miscellaneous Revenue	500	0	500	
Less 5%	(1,250)	0	(1,250)	
Cash Carry Forward	82,643	0	82,643	
Total Revenues	106,893	0	106,893	
Expenditures				
Public Safety	5,250	0	5,250	
Interfund Transfers	15,000	0	15,000	
Reserves/Contingency	86,643	0	86,643	
Total Expenditures	106,893	0	106,893	
<u>Court Innovations (Fund 197)</u>				
Revenues				
Fines & Forfeitures	17,415	0	17,415	
Miscellaneous Revenue	146	0	146	
Interfund Transfers	122,212	0	122,212	
Total Revenues	139,773	0	139,773	
Expenditures				
Court Related	139,773	0	139,773	
Total Expenditures	139,773	0	139,773	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Teen Court (Fund 198)</u>				
Revenues				
Fines & Forfeitures	18,550	0	18,550	
Miscellaneous Revenue	80	0	80	
Interfund Transfers	7,265	0	7,265	
Cash Carry Forward	46,994	0	46,994	
Total Revenues	72,889	0	72,889	
Expenditures				
Court Related	72,889	0	72,889	
Total Expenditures	72,889	0	72,889	
<u>Judicial Center \$32,990,000 General Obligation Bonds, Series 2005 (Fund 211)</u>				
Revenues				
Ad Valorem Taxes	2,015,668	0	2,015,668	
Miscellaneous Revenue	12,000	0	12,000	
Less 5%	(100,783)	0	(100,783)	
Cash Carry Forward	813,502	0	813,502	
Total Revenues	2,740,387	0	2,740,387	
Expenditures				
Debt Service	1,794,563	0	1,794,563	
Reserves/Contingency	945,824	0	945,824	
Total Expenditures	2,740,387	0	2,740,387	
<u>Bond-Capital Improvement Referendum (Fund 212)</u>				
Revenues				
Other Taxes	173,366	12,772	186,138	New EDR Estimates
Intergovernmental Revenue	2,513,877	(214,572)	2,299,305	Reduced for COVID-19
Miscellaneous Revenue	10,000	0	10,000	
Cash Carry Forward	3,027,439	0	3,027,439	
Total Revenues	5,724,682	(201,800)	5,522,882	
Expenditures				
Debt Service	2,953,053	0	2,953,053	
Reserves/Contingency	2,771,629	(201,800)	2,569,829	Rebalance
Total Expenditures	5,724,682	(201,800)	5,522,882	
<u>Bond-Taxable Spec Assessment Rev S18 (Fund 213)</u>				
Revenues				
Licenses and Permits	118,094	0	118,094	
Miscellaneous Revenue	300	0	300	
Less 5%	(2,362)	0	(2,362)	
Cash Carry Forward	12,579	0	12,579	
Total Revenues	128,611	0	128,611	
Expenditures				
Debt Service	118,494	0	118,494	
Reserves/Contingency	10,117	0	10,117	
Total Expenditures	128,611	0	128,611	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Bond-Taxable Spec Assessment Rev S18B (Fund 214)</u>				
Revenues				
Licenses and Permits	734,541	0	734,541	
Miscellaneous Revenue	600	0	600	
Less 5%	(36,727)	0	(36,727)	
Cash Carry Forward	30,590	0	30,590	
Total Revenues	729,004	0	729,004	
Expenditures				
Debt Service	704,026	0	704,026	
Reserves/Contingency	24,978	0	24,978	
Total Expenditures	729,004	0	729,004	
<u>Environmentally Sensitive Lands 2008 (Fund 219)</u>				
Revenues				
Ad Valorem Taxes	1,229,066	0	1,229,066	
Miscellaneous Revenue	12,000	0	12,000	
Less 5%	(61,453)	0	(61,453)	
Cash Carry Forward	1,122,341	0	1,122,341	
Total Revenues	2,301,954	0	2,301,954	
Expenditures				
Debt Service	1,169,082	0	1,169,082	
Reserves/Contingency	1,132,872	0	1,132,872	
Total Expenditures	2,301,954	0	2,301,954	
<u>Bond-TDT Rev Series 2017 (Fund 220)</u>				
Revenues				
Interfund Transfers	0	481,917	481,917	Newly Created Fund for Debt Service
Total Revenues	0	481,917	481,917	
Expenditures				
Debt Service	0	481,917	481,917	Newly Created Fund for Debt Service
Total Expenditures	0	481,917	481,917	
<u>Bond-Grant Anticipation Note (Fund 221)</u>				
Revenues				
Intergovernmental Revenue	0	5,877,900	5,877,900	Newly Created Fund for Debt Service
Interfund Transfers	0	427,115	427,115	Newly Created Fund for Debt Service
Total Revenues	0	6,305,015	6,305,015	
Expenditures				
Debt Service	0	6,305,015	6,305,015	Newly Created Fund for Debt Service
Total Expenditures	0	6,305,015	6,305,015	
<u>E-911 Communications (Fund 302)</u>				
Revenues				
Intergovernmental Revenue	616,542	0	616,542	
Miscellaneous Revenue	4,000	0	4,000	
Cash Carry Forward	433,126	151,875	585,001	Adjustment for Audited Fund Balance
Total Revenues	1,053,668	151,875	1,205,543	
Expenditures				

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
Public Safety	1,053,668	151,875	1,205,543	Adjustment for Audited Fund Balance
Total Expenditures	1,053,668	151,875	1,205,543	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Beachfront Parks Capital (Fund 307)</u>				
Revenues				
Miscellaneous Revenue	6,000	0	6,000	
Cash Carry Forward	414,309	0	414,309	
Total Revenues	420,309	0	420,309	
Expenditures				
Culture/Recreation	1,400	0	1,400	
Reserves/Contingency	418,909	0	418,909	
Total Expenditures	420,309	0	420,309	
<u>Beachfront Park Maintenance (Fund 308)</u>				
Revenues				
Miscellaneous Revenue	8,000	0	8,000	
Cash Carry Forward	775,285	0	775,285	
Total Revenues	783,285	0	783,285	
Expenditures				
Culture/Recreation	31,200	0	31,200	
Reserves/Contingency	752,085	0	752,085	
Total Expenditures	783,285	0	783,285	
<u>1/2 Cent Discretionary Sales Tax (Fund 311)</u>				
Revenues				
Other Taxes	2,582,388	(394,779)	2,187,609	Reduced for COVID-19
Miscellaneous Revenue	40,000	0	40,000	
Cash Carry Forward	2,031,559	500,125	2,531,684	Project in FY20 Completed Early, additional savings recognized
Total Revenues	4,653,947	105,346	4,759,293	
Expenditures				
General Government	2,800	0	2,800	
Public Safety	2,800	174,423	177,223	FCSO Building Architect Contract
Culture/Recreation	108,154	91,846	200,000	Increased Carver Gym Funding
Transfer to Constitutional Officers	3,000,000	0	3,000,000	
Reserves/Contingency	1,540,193	(160,923)	1,379,270	Rebalance
Total Expenditures	4,653,947	105,346	4,759,293	
<u>2015 Capital Improvements Bond Fund 312</u>				
Revenues				
Miscellaneous Revenue	9,000	0	9,000	
Cash Carry Forward	822,055	0	822,055	
Total Revenues	831,055	0	831,055	
Expenditures				
General Government	31,055	(28,055)	3,000	FCSO Building Architect Contract
Public Safety	800,000	28,055	828,055	FCSO Building Architect Contract
Total Expenditures	831,055	0	831,055	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Marineland Acres Drainage Basin District (Fund 318)</u>				
Revenues				
Licenses & Permits	120,000	0	120,000	
Miscellaneous Revenue	5,000	0	5,000	
Cash Carry Forward	430,663	0	430,663	
Total Revenues	555,663	0	555,663	
Expenditures				
General Government	2,800	0	2,800	
Public Transportation	850	0	850	
Reserves	552,013	0	552,013	
Total Expenditures	555,663	0	555,663	
<u>2008 ESL Referendum (Fund 319)</u>				
Revenues				
Miscellaneous Revenue	20,000	0	20,000	
Cash Carry Forward	3,019,572	0	3,019,572	
Total Revenues	3,039,572	0	3,039,572	
Expenditures				
Culture/Recreation	2,500	0	2,500	
Reserves	3,037,072	0	3,037,072	
Total Expenditures	3,039,572	0	3,039,572	
<u>CPF Beach Renourishment (Fund 320)</u>				
Revenues				
Other Sources	0	5,862,900	5,862,900	Newly Created Fund for Army Corp Project
Cash Carry Forward	0	16,100	16,100	Newly Created Fund for Army Corp Project
Total Revenues	0	5,879,000	5,879,000	
Expenditures				
Physical Environment		5,879,000	5,879,000	Newly Created Fund for Army Corp Project
Total Expenditures	0	5,879,000	5,879,000	
<u>Airport (Fund 401)</u>				
Revenues				
Licenses & Permits	500	0	500	
Charges for Services	2,328,796	0	2,328,796	
Miscellaneous Revenue	55,644	0	55,644	
Cash Carry Forward	130,534	0	130,534	
Total Revenues	2,515,474	0	2,515,474	
Expenses				
Transportation	2,261,841	(600)	2,261,241	Effects of Salary Study and WC Reduction
Reserves/Contingency	253,633	600	254,233	Effects of Salary Study and WC Reduction
Total Expenses	2,515,474	0	2,515,474	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
Sanitary Landfill (Fund 402)				
Revenues				
Intergovernmental Revenue	90,909	0	90,909	
Charges for Services	1,250	0	1,250	
Miscellaneous Revenue	15,000	0	15,000	
Cash Carry Forward	753,102	0	753,102	
Total Revenues	860,261	0	860,261	
Expenses				
Physical Environment	318,570	(195)	318,375	Effects of Salary Study and WC Reduction
Reserves/Contingency	541,691	195	541,886	Effects of Salary Study and WC Reduction
Total Expenses	860,261	0	860,261	
Beverly Beach Utility (Fund 404)				
Revenues				
Charges for Services	710,431	0	710,431	
Miscellaneous Revenue	47,460	0	47,460	
Cash Carry Forward	1,106,850	0	1,106,850	
Total Revenues	1,864,741	0	1,864,741	
Expenses				
Physical Environment	969,084	0	969,084	
Reserves/Contingency	895,657	0	895,657	
Total Expenses	1,864,741	0	1,864,741	
Residential Solid Waste Collection (Fund 405)				
Revenues				
Other Taxes	204,780	0	204,780	
Charges for Services	1,731,880	0	1,731,880	
Miscellaneous Revenue	16,000	0	16,000	
Excess Fees	7,000	0	7,000	
Cash Carry Forward	967,956	0	967,956	
Total Revenues	2,927,616	0	2,927,616	
Expenses				
Physical Environment	1,860,534	3,417	1,863,951	Effects of Salary Study and WC Reduction
Reserves/Contingency	1,067,082	(3,417)	1,063,665	Effects of Salary Study and WC Reduction
Total Expenses	2,927,616	0	2,927,616	

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	7/13/2020 TENTATIVE FY 20-21	ADJUSTMENTS TO TENTATIVE	9/9/2020 TENTATIVE FY 20-21	DESCRIPTION OF CHANGES
<u>Flagler County Utility at Plantation Bay Fund (407)</u>				
Revenues				
Charges for Services	2,472,139	0	2,472,139	
Miscellaneous Revenue	501,880	0	501,880	
Cash Carry Forward	637,590	0	637,590	
Total Revenues	3,611,609	0	3,611,609	
Expenses				
Physical Environment	2,521,495	0	2,521,495	
Reserves/Contingency	1,090,114	0	1,090,114	
Total Expenses	3,611,609	0	3,611,609	
<u>Health Insurance Fund (Fund 603)</u>				
Revenues				
Miscellaneous Revenue	10,062,500	0	10,062,500	
Cash Carry Forward	3,185,120	(61,038)	3,124,082	Adjustment for Audited Fund Balance
Total Revenues	13,247,620	(61,038)	13,186,582	
Expenditures				
General Government	63,114	(4,829)	58,285	Effects of Salary Study and WC Reduction
Other Uses	9,732,250	0	9,732,250	
Reserves/Contingency	3,452,256	(56,209)	3,396,047	Adjustment for Audited Fund Balance
Total Expenditures	13,247,620	(61,038)	13,186,582	
<u>Daytona North Service District (Fund 702)</u>				
Revenues				
Licenses & Permits	230,000	0	230,000	
Miscellaneous Revenue	15,000	0	15,000	
Excess Fees	1,000	0	1,000	
Less 5%	(12,300)	0	(12,300)	
Cash Carry Forward	641,984	0	641,984	
Total Revenues	875,684	0	875,684	
Expenditures				
General Government	35,600	0	35,600	
Transportation	343,800	0	343,800	
Reserves/Contingency	496,284	0	496,284	
Total Expenditures	875,684	0	875,684	
Expenses	200,996,966	(4,343,342)	196,653,624	
Revenues	200,996,966	(4,343,342)	196,653,624	
Diff	0	0	0	