



# Flagler County Board of County Commissioners First Public Hearing Fiscal Year 2018-19 Budget

September 6, 2018 • 5:30 p.m.

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

Pledge to the Flag and Moment of Silence

Open First Public Hearing

1. **Open Public Hearing:** Chair, Gregory L. Hansen
2. **Budget Overview:** Craig M. Coffey, County Administrator
3. **Budget Adoption Overview:** Lorie Bailey-Brown, Financial Services Director

**The Financial Services Director** should provide a brief overview and purpose of the Hearing:

4. **Procedures:** The procedures to be followed at the public hearing, as set forth in Section 200.065, Florida Statutes, are:
  - a) Announce the percentage increase in the aggregate tentative millage rate over the aggregated rolled back rate, if any (Lorie Bailey-Brown, Financial Services Director).
  - b) Discuss the specific purpose(s) for the tax increase, if applicable (Lorie Bailey-Brown, Financial Services Director).
  - c) Allow comments from the public regarding the adoption of the tentative millage rates and budget (Chair, Gregory L. Hansen)
  - d) Consider approval of the Resolution to adopt the tentative millage rates (Board of County Commissioners – Resolution to be read by title only).
  - e) Consider approval of budget changes by fund (Board of County Commissioners)
  - f) Consider approval of the resolution to adopt the tentative budget as amended (Board of County Commissioners – Resolution to be read by title only).
  - g) 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 Thursday, September 20, 2018 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**  
**AGENDA ITEM #4e**

**SUBJECT:** Approval of a Resolution to Revise the Tentative Fiscal Year 2018-19 Budget Detailed by Fund, Totaling \$1,848,814.

**DATE OF MEETING:** September 6, 2018

**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 20, 2018. The items changed include items that have arisen since the submission of the FY2018-19 Proposed Budget document and do not affect property taxes or the millage rates.

**FUNDING INFORMATION:** The Tentative Fiscal Year 2018-19 Budget for the following funds are affected: General Fund (001 ), Court Facilities Fund (108), Constitutional Gas Tax Fund (112), Bond Taxable Special Assessment Revenue Fund Series 2018 (213), Bond Taxable Special Assessment Revenue Series 20188 (214), CPF Taxable Special Assessment Revenue Fund Series 2018 (313), CPF Taxable Special Assessment Revenue Series 20188 (314), Airport Fund (401 ), Beverly Beach Utilities Fund (404), Flagler County Utility at Plantation Bay Fund (407)

**DEPT./CONTACT/PHONE #:** Financial Services/Lorie Bailey-Brown /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 2018-19 budget totaling \$1,848,814. Following these revisions, the tentative fiscal year 2018-19 budget will total \$226,957,260.

**ATTACHMENTS:**

1. Resolution to Revise the Tentative Fiscal Year 2018-19 Budget in the Amount of \$1,848,814.
2. Schedule A Revenues and Expenditures Summary by Fund

  
\_\_\_\_\_  
Craig M. Coffey, County Administrator

  
\_\_\_\_\_  
Date

**RESOLUTION No. 2018-\_\_\_\_**

**A RESOLUTION TO ADOPT THE TENTATIVE MILLAGE RATES FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2019 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**, on September 6, 2018, the Board of County Commissioners of Flagler County, Florida, held a public hearing to adopt the tentative millage rates; 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:

Taxing Entity	Tentative Millage Rate	Rolled Back Millage Rate	Percentage Increase Over/ (Under) the Rolled Back Rate
<b>Operating Millage:</b>			
General Fund	8.2297 Mills	7.7196 Mills	8.07%
Environmentally Sensitive Lands	<u>0.1128 Mills</u> 8.3425 Mills		
<b>Voted Debt Service Millages:</b>			
2009 Environmentally Sensitive Lands Bonds	0.0582 Mills		
2016 Environmentally Sensitive Lands Bonds	0.0790 Mills		
2015 General Obligation Bonds	0.2450 Mills		
<b>Total</b>	<u>8.7247 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 6<sup>th</sup> day of September, 2018.

Board of County Commissioners  
Flagler County, Florida

\_\_\_\_\_  
Chair, Gregory L. Hansen

Attest:

\_\_\_\_\_  
Tom Bexley, Clerk of the Circuit  
Court and Comptroller

Approved as to form:

\_\_\_\_\_  
Al Hadeed  
County Attorney

**SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND**

DESCRIPTION	7/27/2018		TENTATIVE FY 2018-19
	PROPOSED FY 2018-19	Changes	
<b>General Fund (001)</b>			
<b>Revenues</b>			
Ad Valorem Taxes	69,967,096		69,967,096
Licenses & Permits	37,000		37,000
Intergovernmental Revenue	6,212,649	(79,594)	6,133,055
Charges for Services	3,727,596		3,727,596
Fines & Forfeitures	91,000		91,000
Miscellaneous Revenue	655,409		655,409
Interfund Transfers	261,800		261,800
Other Sources	911,150		911,150
Excess Fees	803,487		803,487
Less 5%	(3,498,355)		(3,498,355)
Cash Carry Forward	10,099,488		10,099,488
<b>Total Revenues</b>	<b>89,268,320</b>	<b>(79,594)</b>	<b>89,188,726</b>
<b>Expenditures</b>			
General Government	19,168,837	60,000	19,228,837
Public Safety	14,869,368	415,325	15,284,693
Physical Environment	447,496		447,496
Transportation	2,873,443		2,873,443
Debt Service	0		0
Economic Environment	1,140,212		1,140,212
Human Services	4,481,959	12,000	4,493,959
Culture/Recreation	4,991,414	132,806	5,124,220
Other Uses (Non-Operating)	28,000		28,000
Court Related	325,367		325,367
Interfund Transfers	32,787,230	(35,906)	32,751,324
Reserves/Contingency	8,154,994	(663,819)	7,491,175
<b>Total Expenditures</b>	<b>89,268,320</b>	<b>(79,594)</b>	<b>89,188,726</b>
<b>Public Works (Fund 102)</b>			
<b>Revenues</b>			
Other Taxes	958,840		958,840
Intergovernmental Revenue	862,602		862,602
Charges for Services	485,749		485,749
Miscellaneous Revenue	7,800		7,800
Cash Carry Forward	1,485,351		1,485,351
<b>Total Revenues</b>	<b>3,800,342</b>	<b>0</b>	<b>3,800,342</b>
<b>Expenditures</b>			
Transportation	2,905,122	32,937	2,938,059
Interfund Transfers	19,441		19,441
Reserves/Contingency	875,779	(32,937)	842,842
<b>Total Expenditures</b>	<b>3,800,342</b>	<b>0</b>	<b>3,800,342</b>
<b>Legal Aid Fund (Fund 105)</b>			
<b>Revenues</b>			
Fines & Forfeitures	14,800		14,800
Miscellaneous Revenue	75		75
Interfund Transfers	25,406		25,406
Less 5%	(744)		(744)
Cash Carry Forward	5,777		5,777
<b>Total Revenues</b>	<b>45,314</b>	<b>0</b>	<b>45,314</b>
<b>Expenditures</b>			
Human Services	45,314		45,314
<b>Total Expenditures</b>	<b>45,314</b>	<b>0</b>	<b>45,314</b>
<b>Law Enforcement Trust (Fund 106)</b>			
<b>Revenues</b>			
Fines & Forfeitures	10,000		10,000
Miscellaneous Revenue	100		100
Less 5%	(500)		(500)
Cash Carry Forward	79,472		79,472
<b>Total Revenues</b>	<b>89,072</b>	<b>0</b>	<b>89,072</b>
<b>Expenditures</b>			
Public Safety	89,072		89,072
<b>Total Expenditures</b>	<b>89,072</b>	<b>0</b>	<b>89,072</b>
<b>Law Library (Fund 107)</b>			
<b>Revenues</b>			
Fines & Forfeitures	14,000		14,000
Miscellaneous Revenue	20		20
Less 5%	(701)		(701)
Cash Carry Forward	1,690		1,690
<b>Total Revenues</b>	<b>15,009</b>	<b>0</b>	<b>15,009</b>
<b>Expenditures</b>			
Court Related	12,150		12,150
Interfund Transfers	2,859		2,859
<b>Total Expenditures</b>	<b>15,009</b>	<b>0</b>	<b>15,009</b>
<b>Court Facilities (Fund 108)</b>			
<b>Revenues</b>			
Intergovernmental Revenue	0	187,500	187,500
Fines & Forfeitures	177,000		177,000
Miscellaneous Revenue	5,025		5,025
Less 5%	(9,101)		(9,101)
Cash Carry Forward	125,908	82,500	208,408
<b>Total Revenues</b>	<b>298,832</b>	<b>270,000</b>	<b>568,832</b>
<b>Expenditures</b>			
General Government Services		250,000	250,000
Court Related	298,515		298,515
Reserves/Contingency	317	20,000	20,317
<b>Total Expenditures</b>	<b>298,832</b>	<b>270,000</b>	<b>568,832</b>

**SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND**

DESCRIPTION	7/27/2018		TENTATIVE FY 2018-19
	PROPOSED FY 2018-19	Changes	
<b><u>Tourist Development Capital Projects (Fund 109)</u></b>			
<b>Revenues</b>			
Other Taxes	360,000		360,000
Miscellaneous Revenue	15,000		15,000
Cash Carry Forward	2,085,264		2,085,264
<b>Total Revenues</b>	<b>2,460,264</b>	<b>0</b>	<b>2,460,264</b>
<b>Expenditures</b>			
Physical Environment	427,615		427,615
Culture/Recreation	2,032,649		2,032,649
Reserves	0		0
<b>Total Expenditures</b>	<b>2,460,264</b>	<b>0</b>	<b>2,460,264</b>
<b><u>Tourist Development Promotions &amp; Advertising (Fund 110)</u></b>			
<b>Revenues</b>			
Other Taxes	1,620,000		1,620,000
Miscellaneous Revenue	8,000		8,000
Cash Carry Forward	791,146		791,146
<b>Total Revenues</b>	<b>2,419,146</b>	<b>0</b>	<b>2,419,146</b>
<b>Expenditures</b>			
Economic Environment	1,758,973		1,758,973
Reserves	660,173		660,173
<b>Total Expenditures</b>	<b>2,419,146</b>	<b>0</b>	<b>2,419,146</b>
<b><u>Tourist Development Beach Restoration (Fund 111)</u></b>			
<b>Revenues</b>			
Other Taxes	720,000		720,000
Intergovernmental Revenue	6,441,719		6,441,719
Miscellaneous Revenue	15,000		15,000
Cash Carry Forward	2,391,664		2,391,664
<b>Total Revenues</b>	<b>9,568,383</b>	<b>0</b>	<b>9,568,383</b>
<b>Expenditures</b>			
Physical Environment	9,568,383		9,568,383
<b>Total Expenditures</b>	<b>9,568,383</b>	<b>0</b>	<b>9,568,383</b>
<b><u>Constitutional Gas Tax (Fund 112)</u></b>			
<b>Revenues</b>			
Intergovernmental Revenue	23,259,678	(100,000)	23,159,678
Miscellaneous Revenue	10,000		10,000
Cash Carry Forward	4,194,897		4,194,897
<b>Total Revenues</b>	<b>27,464,575</b>	<b>(100,000)</b>	<b>27,364,575</b>
<b>Expenditures</b>			
Transportation	12,656,061		12,656,061
Reserves/Contingency	14,808,514	(100,000)	14,708,514
<b>Total Expenditures</b>	<b>27,464,575</b>	<b>(100,000)</b>	<b>27,364,575</b>
<b><u>Environmentally Sensitive Lands (Fund 117)</u></b>			
<b>Revenues</b>			
Miscellaneous Revenue	1,000		1,000
Cash Carry Forward	127,181		127,181
<b>Total Revenues</b>	<b>128,181</b>	<b>0</b>	<b>128,181</b>
<b>Expenditures</b>			
Physical Environment	10,500		10,500
Reserves	117,681		117,681
<b>Total Expenditures</b>	<b>128,181</b>	<b>0</b>	<b>128,181</b>
<b><u>Environmentally Sensitive Lands 2008 (Fund 119)</u></b>			
<b>Revenues</b>			
Ad Valorem Taxes	959,001		959,001
Miscellaneous Revenue	3,000		3,000
Less 5%	(47,950)		(47,950)
Cash Carry Forward	964,795		964,795
<b>Total Revenues</b>	<b>1,878,846</b>	<b>0</b>	<b>1,878,846</b>
<b>Expenditures</b>			
Physical Environment	462,500		462,500
Reserves	1,416,346		1,416,346
<b>Total Expenditures</b>	<b>1,878,846</b>	<b>0</b>	<b>1,878,846</b>
<b><u>Utility Regulatory Authority (Fund 120)</u></b>			
<b>Revenues</b>			
Miscellaneous Revenue	50		50
Cash Carry Forward	21,833		21,833
<b>Total Revenues</b>	<b>21,883</b>	<b>0</b>	<b>21,883</b>
<b>Expenditures</b>			
Reserves/Contingency	21,883		21,883
<b>Total Expenditures</b>	<b>21,883</b>	<b>0</b>	<b>21,883</b>
<b><u>800 MHz System Escrow Account (Fund 126)</u></b>			
<b>Revenues</b>			
Miscellaneous Revenue	1,000		1,000
Cash Carry Forward	1,519,274		1,519,274
<b>Total Revenues</b>	<b>1,520,274</b>	<b>0</b>	<b>1,520,274</b>
<b>Expenditures</b>			
Public Safety	1,520,274		1,520,274
<b>Total Expenditures</b>	<b>1,520,274</b>	<b>0</b>	<b>1,520,274</b>

**SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND**

DESCRIPTION	7/27/2018 PROPOSED FY 2018-19	Changes	TENTATIVE FY 2018-19
<b><u>North Malacompria Drainage Basin District (Fund 127)</u></b>			
<b>Revenues</b>			
Miscellaneous Revenue	35,090		35,090
Less 5%	(1,750)		(1,750)
Cash Carry Forward	68,031		68,031
<b>Total Revenues</b>	<b>101,371</b>	<b>0</b>	<b>101,371</b>
<b>Expenditures</b>			
Physical Environment	1,375		1,375
Reserves/Contingency	99,996		99,996
<b>Total Expenditures</b>	<b>101,371</b>	<b>0</b>	<b>101,371</b>
<b><u>Transportation Impact Fee East- Old (Fund 130)</u></b>			
<b>Revenues</b>			
Miscellaneous Revenue	5,000		5,000
Less 5%	0		0
Cash Carry Forward	2,720,002		2,720,002
<b>Total Revenues</b>	<b>2,725,002</b>	<b>0</b>	<b>2,725,002</b>
<b>Expenditures</b>			
Transportation	2,300		2,300
Reserves/Contingency	2,722,702		2,722,702
<b>Total Expenditures</b>	<b>2,725,002</b>	<b>0</b>	<b>2,725,002</b>
<b><u>Transportation Impact Fee West (Fund 131)</u></b>			
<b>Revenues</b>			
Miscellaneous Revenue	300		300
Less 5%	0		0
Cash Carry Forward	132,578		132,578
<b>Total Revenues</b>	<b>132,878</b>	<b>0</b>	<b>132,878</b>
<b>Expenditures</b>			
Transportation	400		400
Reserves/Contingency	132,478		132,478
<b>Total Expenditures</b>	<b>132,878</b>	<b>0</b>	<b>132,878</b>
<b><u>Parks Impact Fee Zone 1 (Fund 132)</u></b>			
<b>Revenues</b>			
Miscellaneous Revenue	25,100		25,100
Less 5%	(1,255)		(1,255)
Cash Carry Forward	104,444		104,444
<b>Total Revenues</b>	<b>128,289</b>	<b>0</b>	<b>128,289</b>
<b>Expenditures</b>			
Culture/Recreation	42,650		42,650
Reserves/Contingency	85,639		85,639
<b>Total Expenditures</b>	<b>128,289</b>	<b>0</b>	<b>128,289</b>
<b><u>Parks Impact Fee Zone 2 (Fund 133)</u></b>			
<b>Revenues</b>			
Miscellaneous Revenue	4,025		4,025
Less 5%	(201)		(201)
Cash Carry Forward	21,448		21,448
<b>Total Revenues</b>	<b>25,272</b>	<b>0</b>	<b>25,272</b>
<b>Expenditures</b>			
Culture/Recreation	6,438		6,438
Reserves/Contingency	18,834		18,834
<b>Total Expenditures</b>	<b>25,272</b>	<b>0</b>	<b>25,272</b>
<b><u>Parks Impact Fee Zone 3 (Fund 134)</u></b>			
<b>Revenues</b>			
Miscellaneous Revenue	10,050		10,050
Less 5%	(503)		(503)
Cash Carry Forward	48,663		48,663
<b>Total Revenues</b>	<b>58,210</b>	<b>0</b>	<b>58,210</b>
<b>Expenditures</b>			
Culture/Recreation	100		100
Reserves/Contingency	58,110		58,110
<b>Total Expenditures</b>	<b>58,210</b>	<b>0</b>	<b>58,210</b>
<b><u>Parks Impact Fee Zone 4 (Fund 135)</u></b>			
<b>Revenues</b>			
Miscellaneous Revenue	7,115		7,115
Less 5%	(356)		(356)
Cash Carry Forward	88,759		88,759
<b>Total Revenues</b>	<b>95,518</b>	<b>0</b>	<b>95,518</b>
<b>Expenditures</b>			
Culture/Recreation	250		250
Reserves/Contingency	95,268		95,268
<b>Total Expenditures</b>	<b>95,518</b>	<b>0</b>	<b>95,518</b>
<b><u>Transportation Impact Fee New East (Fund 137)</u></b>			
<b>Revenues</b>			
Miscellaneous Revenue	3,000		3,000
Less 5%	0		0
Cash Carry Forward	807,373		807,373
<b>Total Revenues</b>	<b>810,373</b>	<b>0</b>	<b>810,373</b>
<b>Expenditures</b>			
Transportation	950		950
Reserves/Contingency	809,423		809,423
<b>Total Expenditures</b>	<b>810,373</b>	<b>0</b>	<b>810,373</b>

**SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND**

DESCRIPTION	7/27/2018		TENTATIVE FY 2018-19
	PROPOSED FY 2018-19	Changes	
<b><u>Economic Development (Fund 141)</u></b>			
Revenues			
Miscellaneous Revenue	175		175
Less 5%	0		0
Cash Carry Forward	229,337		229,337
<b>Total Revenues</b>	<b>229,512</b>	<b>0</b>	<b>229,512</b>
Expenditures			
Economic Environment	229,512		229,512
<b>Total Expenditures</b>	<b>229,512</b>	<b>0</b>	<b>229,512</b>
<b><u>SHIP Program (Fund 143)</u></b>			
Revenues			
Intergovernmental Revenue	350,000		350,000
Miscellaneous Revenue	10,500		10,500
Interfund Transfer	57,249		57,249
Cash Carry Forward	130,508		130,508
<b>Total Revenues</b>	<b>548,257</b>	<b>0</b>	<b>548,257</b>
Expenditures			
Economic Environment	548,257		548,257
<b>Total Expenditures</b>	<b>548,257</b>	<b>0</b>	<b>548,257</b>
<b><u>Old Kings Road Landfill (Fund 145)</u></b>			
Revenues			
Miscellaneous Revenue	1,000		1,000
Cash Carry Forward	363,245		363,245
<b>Total Revenues</b>	<b>364,245</b>	<b>0</b>	<b>364,245</b>
Expenditures			
Physical Environment	61,800		61,800
Reserves/Contingency	302,445		302,445
<b>Total Expenditures</b>	<b>364,245</b>	<b>0</b>	<b>364,245</b>
<b><u>Construction &amp; Demolition Debris Landfill (Fund 148)</u></b>			
Revenues			
Miscellaneous Revenue	1,500		1,500
Cash Carry Forward	905,165		905,165
<b>Total Revenues</b>	<b>906,665</b>	<b>0</b>	<b>906,665</b>
Expenditures			
Physical Environment	60,100		60,100
Reserves/Contingency	846,565		846,565
<b>Total Expenditures</b>	<b>906,665</b>	<b>0</b>	<b>906,665</b>
<b><u>Bunnell Landfill (Fund 148)</u></b>			
Revenues			
Cash Carry Forward	260,075		260,075
<b>Total Revenues</b>	<b>260,075</b>	<b>0</b>	<b>260,075</b>
Expenditures			
Reserves/Contingency	260,075		260,075
<b>Total Expenditures</b>	<b>260,075</b>	<b>0</b>	<b>260,075</b>
<b><u>CDBG-Neighborhood Stabilization Program (Fund 152)</u></b>			
Revenues			
Intergovernmental Revenue	20,768		20,768
<b>Total Revenues</b>	<b>20,768</b>	<b>0</b>	<b>20,768</b>
Expenditures			
Economic Environment	20,768		20,768
<b>Total Expenditures</b>	<b>20,768</b>	<b>0</b>	<b>20,768</b>
<b><u>Bimini Gardens MSTU (Fund 175)</u></b>			
Revenues			
Licenses and Permits	5,500		5,500
Miscellaneous Revenue	60		60
Less 5%	(278)		(278)
Cash Carry Forward	24,834		24,834
<b>Total Revenues</b>	<b>30,116</b>	<b>0</b>	<b>30,116</b>
Expenditures			
General Government	180		180
Transportation	29,936		29,936
<b>Total Expenditures</b>	<b>30,116</b>	<b>0</b>	<b>30,116</b>
<b><u>Espanola Special Assessment (Fund 177)</u></b>			
Revenues			
Licenses and Permits	1,450		1,450
Intergovernmental Revenue	250		250
Miscellaneous Revenue	30		30
Excess Fees	8		8
Less 5%	(87)		(87)
Cash Carry Forward	11,035		11,035
<b>Total Revenues</b>	<b>12,686</b>	<b>0</b>	<b>12,686</b>
Expenditures			
Human Services	12,686		12,686
<b>Total Expenditures</b>	<b>12,686</b>	<b>0</b>	<b>12,686</b>
<b><u>Rima Ridge Special Assessment (Fund 178)</u></b>			
Revenues			
Licenses and Permits	2,400		2,400
Intergovernmental Revenue	400		400
Miscellaneous Revenue	90		90
Excess Fees	15		15
Less 5%	(145)		(145)
Cash Carry Forward	32,414		32,414
<b>Total Revenues</b>	<b>35,174</b>	<b>0</b>	<b>35,174</b>
Expenditures			
Human Services	7,565		7,565
Reserves/Contingency	27,609		27,609
<b>Total Expenditures</b>	<b>35,174</b>	<b>0</b>	<b>35,174</b>



**SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND**

DESCRIPTION	7/27/2018 PROPOSED FY 2018-19	Changes	TENTATIVE FY 2018-19
<b><u>Municipal Services (Fund 180)</u></b>			
Revenues			
Licenses & Permits	16,000		16,000
Intergovernmental Revenue	273,000		273,000
Charges for Services	299,700		299,700
Miscellaneous Revenue	10,150		10,150
Cash Carry Forward	537,936		537,936
<b>Total Revenues</b>	<b>1,136,786</b>	<b>0</b>	<b>1,136,786</b>
Expenditures			
General Government	462,909		462,909
Public Safety	191,223		191,223
Reserves/Contingency	482,654		482,654
<b>Total Expenditures</b>	<b>1,136,786</b>	<b>0</b>	<b>1,136,786</b>
<b><u>Building Department (Fund 181)</u></b>			
Revenues			
Licenses & Permits	847,500		847,500
Charges for Services	2,200		2,200
Fines & Forfeitures	0		0
Miscellaneous Revenue	11,500		11,500
Cash Carry Forward	1,292,781		1,292,781
<b>Total Revenues</b>	<b>2,153,981</b>	<b>0</b>	<b>2,153,981</b>
Expenditures			
Public Safety	881,907		881,907
Reserves/Contingency	1,272,074		1,272,074
<b>Total Expenditures</b>	<b>2,153,981</b>	<b>0</b>	<b>2,153,981</b>
<b><u>Public Safety Communication Network (Fund 182)</u></b>			
Revenues			
Charges for Services	592,055		592,055
Miscellaneous Revenue	456,346		456,346
Cash Carry Forward	12,356,058		12,356,058
<b>Total Revenues</b>	<b>13,404,459</b>	<b>0</b>	<b>13,404,459</b>
Expenditures			
Public Safety	13,134,218		13,134,218
Reserves/Contingency	270,241		270,241
<b>Total Expenditures</b>	<b>13,404,459</b>	<b>0</b>	<b>13,404,459</b>
<b><u>Domestic Violence (Fund 192)</u></b>			
Revenues			
Fines & Forfeitures	7,805		7,805
Miscellaneous Revenue	28		28
Less 5%	(390)		(390)
Cash Carry Forward	9,357		9,357
<b>Total Revenues</b>	<b>16,800</b>	<b>0</b>	<b>16,800</b>
Expenditures			
Interfund Transfers	16,800		16,800
<b>Total Expenditures</b>	<b>16,800</b>	<b>0</b>	<b>16,800</b>
<b><u>Alcohol &amp; Drug Abuse Trust Fund (Fund 193)</u></b>			
Revenues			
Fines & Forfeitures	3,650		3,650
Miscellaneous Revenue	20		20
Less 5%	(183)		(183)
Cash Carry Forward	3,720		3,720
<b>Total Revenues</b>	<b>7,207</b>	<b>0</b>	<b>7,207</b>
Expenditures			
Court Related	80		80
Reserves/Contingency	7,127		7,127
<b>Total Expenditures</b>	<b>7,207</b>	<b>0</b>	<b>7,207</b>
<b><u>Court Innovations /Technology (Fund 194)</u></b>			
Revenues			
Fines & Forfeitures	240,000		240,000
Miscellaneous Revenue	5,000		5,000
Less 5%	(12,250)		(12,250)
Cash Carry Forward	598,335		598,335
<b>Total Revenues</b>	<b>831,085</b>	<b>0</b>	<b>831,085</b>
Expenditures			
Court Related	322,094	6,500	328,594
Reserves/Contingency	508,991	(6,500)	502,491
<b>Total Expenditures</b>	<b>831,085</b>	<b>0</b>	<b>831,085</b>
<b><u>Juvenile Diversion (Fund 195)</u></b>			
Revenues			
Fines & Forfeitures	15,075		15,075
Miscellaneous Revenue	25		25
Less 5%	(755)		(755)
Cash Carry Forward	2,587		2,587
<b>Total Revenues</b>	<b>16,932</b>	<b>0</b>	<b>16,932</b>
Expenditures			
Interfund Transfers	16,832		16,832
Court Related	100		100
<b>Total Expenditures</b>	<b>16,932</b>	<b>0</b>	<b>16,932</b>

**SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND**

DESCRIPTION	7/27/2018 PROPOSED FY 2018-19	Changes	TENTATIVE FY 2018-19
<b><u>Crime Prevention Fund (Fund 196)</u></b>			
Revenues			
Fines & Forfeitures	22,000		22,000
Miscellaneous Revenue	300		300
Less 5%	(1,115)		(1,115)
Cash Carry Forward	58,002		58,002
<b>Total Revenues</b>	<b>79,187</b>	<b>0</b>	<b>79,187</b>
Expenditures			
Public Safety	5,250		5,250
Interfund Transfers	15,000		15,000
Reserves/Contingency	58,937		58,937
<b>Total Expenditures</b>	<b>79,187</b>	<b>0</b>	<b>79,187</b>
<b><u>Court Innovations (Fund 197)</u></b>			
Revenues			
Fines & Forfeitures	15,000		15,000
Miscellaneous Revenue	150		150
Interfund Transfers	126,447		126,447
Less 5%	(758)		(758)
Cash Carry Forward	3,662		3,662
<b>Total Revenues</b>	<b>144,501</b>	<b>0</b>	<b>144,501</b>
Expenditures			
Court Related	144,501		144,501
<b>Total Expenditures</b>	<b>144,501</b>	<b>0</b>	<b>144,501</b>
<b><u>Teen Court (Fund 198)</u></b>			
Revenues			
Fines & Forfeitures	18,250		18,250
Miscellaneous Revenue	70		70
Interfund Transfers	51,023		51,023
Less 5%	(916)		(916)
Cash Carry Forward	1,979		1,979
<b>Total Revenues</b>	<b>70,406</b>	<b>0</b>	<b>70,406</b>
Expenditures			
Court Related	70,406		70,406
<b>Total Expenditures</b>	<b>70,406</b>	<b>0</b>	<b>70,406</b>
<b><u>Judicial Center #32,990,000 General Obligation Bonds, Series 2005 (Fund 211)</u></b>			
Revenues			
Ad Valorem Taxes	2,082,936		2,082,936
Miscellaneous Revenue	3,000		3,000
Less 5%	(104,147)		(104,147)
Cash Carry Forward	465,916		465,916
<b>Total Revenues</b>	<b>2,447,705</b>	<b>0</b>	<b>2,447,705</b>
Expenditures			
Debt Service	1,793,963		1,793,963
Reserves/Contingency	653,742		653,742
<b>Total Expenditures</b>	<b>2,447,705</b>	<b>0</b>	<b>2,447,705</b>
<b><u>Bond-Capital Improvement Referendum (Fund 212)</u></b>			
Revenues			
Other Taxes	192,723		192,723
Intergovernmental Revenue	2,660,709		2,660,709
Miscellaneous Revenue	10,000		10,000
Cash Carry Forward	3,056,235		3,056,235
<b>Total Revenues</b>	<b>5,919,667</b>	<b>0</b>	<b>5,919,667</b>
Expenditures			
Debt Service	2,961,428		2,961,428
Reserves/Contingency	2,958,239		2,958,239
<b>Total Expenditures</b>	<b>5,919,667</b>	<b>0</b>	<b>5,919,667</b>
<b><u>Taxable Special Assessment Revenue Series 2018 (Fund 213)</u></b>			
Revenues			
Licenses & Permits	0	138,088	138,088
<b>Total Revenues</b>	<b>0</b>	<b>138,088</b>	<b>138,088</b>
Expenditures			
General Government Services	0	138,088	138,088
<b>Total Expenditures</b>	<b>0</b>	<b>138,088</b>	<b>138,088</b>
<b><u>Taxable Special Assessment Revenue Series 2018B (Fund 214)</u></b>			
Revenues			
Licenses & Permits	0	734,541	734,541
Less 5%		(36,727)	(36,727)
<b>Total Revenues</b>	<b>0</b>	<b>697,814</b>	<b>697,814</b>
Expenditures			
General Government Services	0	697,814	697,814
<b>Total Expenditures</b>	<b>0</b>	<b>697,814</b>	<b>697,814</b>
<b><u>Environmentally Sensitive Lands 2008 (Fund 219)</u></b>			
Revenues			
Ad Valorem Taxes	1,166,443		1,166,443
Miscellaneous Revenue	5,000		5,000
Less 5%	(58,322)		(58,322)
Cash Carry Forward	1,137,204		1,137,204
<b>Total Revenues</b>	<b>2,250,325</b>	<b>0</b>	<b>2,250,325</b>
Expenditures			
Debt Service	1,168,100		1,168,100
Reserves/Contingency	1,082,225		1,082,225
<b>Total Expenditures</b>	<b>2,250,325</b>	<b>0</b>	<b>2,250,325</b>

**SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND**

DESCRIPTION	7/27/2018 PROPOSED FY 2018-19	Changes	TENTATIVE FY 2018-19
<b>Emergency Communications E911 (Fund 302)</b>			
<b>Revenues</b>			
Intergovernmental Revenue	461,327		461,327
Charges for services	0		0
Miscellaneous Revenue	1,000		1,000
Cash Carry Forward	377,032		377,032
<b>Total Revenues</b>	<b>839,359</b>	<b>0</b>	<b>839,359</b>
<b>Expenditures</b>			
Public Safety	405,051	15,300	420,351
Reserves/Contingency	434,308	(15,300)	419,008
<b>Total Expenditures</b>	<b>839,359</b>	<b>0</b>	<b>839,359</b>
<b>Beachfront Parks Capital (Fund 307)</b>			
<b>Revenues</b>			
Miscellaneous Revenue	2,500		2,500
Cash Carry Forward	394,760		394,760
<b>Total Revenues</b>	<b>397,260</b>	<b>0</b>	<b>397,260</b>
<b>Expenditures</b>			
Culture/Recreation	1,400		1,400
Reserves/Contingency	395,860		395,860
<b>Total Expenditures</b>	<b>397,260</b>	<b>0</b>	<b>397,260</b>
<b>Beachfront Park Maintenance (Fund 308)</b>			
<b>Revenues</b>			
Miscellaneous Revenue	2,000		2,000
Cash Carry Forward	757,446		757,446
<b>Total Revenues</b>	<b>759,446</b>	<b>0</b>	<b>759,446</b>
<b>Expenditures</b>			
Culture/Recreation	29,700		29,700
Reserves/Contingency	729,746		729,746
<b>Total Expenditures</b>	<b>759,446</b>	<b>0</b>	<b>759,446</b>
<b>1/2 Center Discretionary Sales Tax (Fund 311)</b>			
<b>Revenues</b>			
Other Taxes	3,095,608		3,095,608
Intergovernmental Revenue	800,000		800,000
Miscellaneous Revenue	1,037,500		1,037,500
Interfund Transfers	918,500		918,500
Cash Carry Forward	4,992,826		4,992,826
<b>Total Revenues</b>	<b>10,844,434</b>	<b>0</b>	<b>10,844,434</b>
<b>Expenditures</b>			
General Government	1,300	1,100	2,400
Public Safety	870,929	87,500	958,429
Physical Environment	2,942,674		2,942,674
Transportation	20,000		20,000
Human Services	125,000		125,000
Culture/Recreation	1,854,372		1,854,372
Interfund Transfers	1,000,000		1,000,000
Reserves/Contingency	4,030,159	(88,600)	3,941,559
<b>Total Expenditures</b>	<b>10,844,434</b>	<b>0</b>	<b>10,844,434</b>
<b>2015 Capital Improvements Bond Fund 312</b>			
<b>Revenues</b>			
Miscellaneous Revenue	7,500		7,500
Cash Carry Forward	878,900		878,900
<b>Total Revenues</b>	<b>886,400</b>	<b>0</b>	<b>886,400</b>
<b>Expenditures</b>			
General Government	561,601		561,601
Public Safety	324,799		324,799
<b>Total Expenditures</b>	<b>886,400</b>	<b>0</b>	<b>886,400</b>
<b>Taxable Special Assessment Revenue Series 2018 (Fund 313)</b>			
<b>Revenues</b>			
Cash Carry Forward	0	130,158	130,158
<b>Total Revenues</b>	<b>0</b>	<b>130,158</b>	<b>130,158</b>
<b>Expenditures</b>			
Physical Environment	0	130,158	130,158
<b>Total Expenditures</b>	<b>0</b>	<b>130,158</b>	<b>130,158</b>
<b>Taxable Special Assessment Revenue Series 2018B (Fund 314)</b>			
<b>Revenues</b>			
Cash Carry Forward	0	688,674	688,674
<b>Total Revenues</b>	<b>0</b>	<b>688,674</b>	<b>688,674</b>
<b>Expenditures</b>			
Physical Environment	0	688,674	688,674
<b>Total Expenditures</b>	<b>0</b>	<b>688,674</b>	<b>688,674</b>
<b>Marineland Acres Drainage Basin District (Fund 318)</b>			
<b>Revenues</b>			
Licenses & Permits	123,930		123,930
Miscellaneous Revenue	600		600
Cash Carry Forward	239,174		239,174
<b>Total Revenues</b>	<b>363,704</b>	<b>0</b>	<b>363,704</b>
<b>Expenditures</b>			
General Government	2,500		2,500
Transportation	45,640		45,640
Reserves	315,564		315,564
<b>Total Expenditures</b>	<b>363,704</b>	<b>0</b>	<b>363,704</b>
<b>2008 ESL Referendum (Fund 319)</b>			
<b>Revenues</b>			
Miscellaneous Revenue	1,500		1,500
Cash Carry Forward	2,980,539		2,980,539
<b>Total Revenues</b>	<b>2,982,039</b>	<b>0</b>	<b>2,982,039</b>
<b>Expenditures</b>			
Physical Environment	70,428		70,428
Culture/Recreation	2,071,063		2,071,063
Reserves	840,548		840,548
<b>Total Expenditures</b>	<b>2,982,039</b>	<b>0</b>	<b>2,982,039</b>

**SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND**

DESCRIPTION	7/27/2018		TENTATIVE FY 2018-19
	PROPOSED FY 2018-19	Changes	
<b><u>Airport (Fund 401)</u></b>			
Revenues			
Licenses & Permits	500		500
Intergovernmental Revenue	1,081,760	(16,406)	1,065,354
Charges for Services	2,238,755		2,238,755
Miscellaneous Revenue	49,507		49,507
Less 5%	(114,440)		(114,440)
Cash Carry Forward	400,000		400,000
<b>Total Revenues</b>	<b>3,656,082</b>	<b>(16,406)</b>	<b>3,639,676</b>
Expenses			
Transportation	2,070,522	241,790	2,312,312
Interfund Transfers	1,363		1,363
Reserves/Contingency	1,584,197	(258,196)	1,326,001
<b>Total Expenses</b>	<b>3,656,082</b>	<b>(16,406)</b>	<b>3,639,676</b>
<b><u>Sanitary Landfill (Fund 402)</u></b>			
Revenues			
Intergovernmental Revenue	90,909		90,909
Charges for Services	1,200		1,200
Miscellaneous Revenue	8,000		8,000
Cash Carry Forward	1,244,795		1,244,795
<b>Total Revenues</b>	<b>1,344,904</b>	<b>0</b>	<b>1,344,904</b>
Expenses			
Physical Environment	633,323		633,323
Reserves/Contingency	711,581		711,581
<b>Total Expenses</b>	<b>1,344,904</b>	<b>0</b>	<b>1,344,904</b>
<b><u>Beverly Beach Utilities (Fund 404)</u></b>			
Revenues			
Intergovernmental Revenue	64,423	60,040	124,463
Charges for Services	666,430		666,430
Miscellaneous Revenue	43,660		43,660
Cash Carry Forward	960,563		960,563
<b>Total Revenues</b>	<b>1,735,076</b>	<b>60,040</b>	<b>1,795,116</b>
Expenses			
Physical Environment	859,363	110,952	970,315
Reserves/Contingency	875,713	(50,912)	824,801
<b>Total Expenses</b>	<b>1,735,076</b>	<b>60,040</b>	<b>1,795,116</b>
<b><u>Residential Solid Waste Collection (Fund 405)</u></b>			
Revenues			
Other Taxes	191,030		191,030
Charges for Services	1,622,617		1,622,617
Miscellaneous Revenue	6,500		6,500
Excess Fees	6,000		6,000
Cash Carry Forward	386,297		386,297
<b>Total Revenues</b>	<b>2,212,444</b>	<b>0</b>	<b>2,212,444</b>
Expenses			
Physical Environment	1,698,625		1,698,625
Interfund Transfers	230,000		230,000
Reserves/Contingency	283,819		283,819
<b>Total Expenses</b>	<b>2,212,444</b>	<b>0</b>	<b>2,212,444</b>
<b><u>Flagler County Utility at Plantation Bay Fund (407)</u></b>			
Revenues			
Intergovernmental Revenue	2,387,571	60,040	2,447,611
Charges for Services	2,291,961		2,291,961
Miscellaneous Revenue	454,880		454,880
Other Sources	3,867,878		3,867,878
Cash Carry Forward	2,684,101		2,684,101
<b>Total Revenues</b>	<b>11,686,391</b>	<b>60,040</b>	<b>11,746,431</b>
Expenses			
Physical Environment	8,992,441	370,952	9,363,393
Reserves/Contingency	2,693,950	(310,912)	2,383,038
<b>Total Expenses</b>	<b>11,686,391</b>	<b>60,040</b>	<b>11,746,431</b>
<b><u>Health Insurance Fund (Fund 603)</u></b>			
Revenues			
Miscellaneous Revenue	9,379,500		9,379,500
Cash Carry Forward	2,936,529		2,936,529
<b>Total Revenues</b>	<b>12,316,029</b>	<b>0</b>	<b>12,316,029</b>
Expenditures			
General Government	48,610		48,610
Other Uses	9,503,880		9,503,880
Reserves/Contingency	2,763,539		2,763,539
<b>Total Expenditures</b>	<b>12,316,029</b>	<b>0</b>	<b>12,316,029</b>
<b><u>Daytona North Service District (Fund 702)</u></b>			
Revenues			
Other Taxes	78,057		78,057
Licenses & Permits	260,000		260,000
Miscellaneous Revenue	3,100		3,100
Excess Fees	1,500		1,500
Less 5%	(17,133)		(17,133)
Cash Carry Forward	817,461		817,461
<b>Total Revenues</b>	<b>1,142,985</b>	<b>0</b>	<b>1,142,985</b>
Expenditures			
General Government	28,300		28,300
Transportation	268,650		268,650
Reserves/Contingency	846,035		846,035
<b>Total Expenditures</b>	<b>1,142,985</b>	<b>0</b>	<b>1,142,985</b>
Expenses	225,108,446	1,848,814	226,957,260
Revenues	225,108,446	1,848,814	226,957,260
Difference	0	0	0

**RESOLUTION NO. 2018- \_\_\_\_\_**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA TO REVISE THE TENTATIVE FISCAL YEAR 2018-2019 BUDGET IN THE AMOUNT OF \$1,848,814.**

**WHEREAS**, the Board of County Commissioners has heretofore held ten budget workshops for the purpose of reviewing the proposed fiscal year 2018-19 budget submitted by the County Administrator on July 20, 2018; and

**WHEREAS**, the County Administrator has recommended certain changes to the 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 2018-19 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, 2019, 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 6<sup>th</sup> day of September, 2018.

Board of County Commissioners  
Flagler County, Florida

Attest:

\_\_\_\_\_  
Chair, Gregory L. Hansen

\_\_\_\_\_  
Tom Bexley, Clerk of the Circuit Court  
and Comptroller

Approved as to form:

\_\_\_\_\_  
Al Hadeed, County Attorney