



Flagler County Board of County Commissioners Second Public Hearing Fiscal Year 2018-2019 Budget Agenda

Thursday, September 20, 2018 • 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. **Open Public Hearing:** Chair, Gregory L. Hansen
3. **Budget Overview:** Craig M. Coffey, County Administrator
4. **Budget Adoption Overview:** Lorie Bailey Brown, Financial Services Director
The Financial Services Director should provide a brief overview and purpose of the Hearing:
5. **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 final 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 final millage rates and budget (Chair Gregory L. Hansen)
 - d) Consider approval of resolution 2018-66 to adopt the final millage rates (Board of County Commissioners – resolution to be read by title only).
 - e) Consider approval of resolution 2018-67 to adopt the final budget (Board of County Commissioners – resolution to be read by title only).
 - f) Authorize execution by the Chair of the documents required to complete the millage rate and budget adoption process.
6. **Classification and Pay Plan:** Consider approval of the fiscal year 2018-2019 classification and pay plan.
7. **Close Public Hearing:** Request the Board close the public hearing.
8. **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.

RESOLUTION No. 2018-66

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA LEVYING AD VALOREM TAXES FOR FISCAL YEAR 2018–2019; ADOPTING FINAL AD VALOREM TAX MILLAGE RATES; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED BACK RATES; PROVIDING FOR CONFLICTS AND SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes, requires the Board of County Commissioners of Flagler County, Florida, to adopt a resolution specifying the final 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, further requires that said resolution state the percent, if any, by which the millage rates to be levied exceed the rolled back millage rates, and

WHEREAS, the Board of County Commissioners of Flagler County, Florida, has duly advertised notice of its intent to adopt millage rates for fiscal year 2018–2019, pursuant to Section 200.065, Florida Statutes, and

WHEREAS, the Board of County Commissioners of Flagler County, Florida, conducted a public hearing to consider adoption of the final millage rates for fiscal year 2018–2019, as required by Section 200.065, Florida Statutes; and

WHEREAS, the millage rates to be levied by the Board of County Commissioners for fiscal year 2018–2019, together with the percentage increase of the final 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 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 finally levy the millage rates specified and does hereby state the percent, if any, by which the millage rate levied exceeds the rolled back millage rate, as follows:

Taxing Entity	Final Millage Rate	Rolled Back Millage Rate	Percentage Increase Over/ (Under) the Rolled Back Rate
General Fund	8.2297 Mills	7.7196 Mills	8.07%
Environmentally Sensitive Lands	0.1128 Mills		
2009 Environmentally Sensitive Lands Bonds	0.0582 Mills		
2016 Environmentally Sensitive Lands Bonds	0.0790 Mills		
2015 General Obligation Bonds	0.2450 Mills		
Total	<u>8.7247 Mills</u>		

SECTION 3. PROVISION OF CERTIFIED COPIES. Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Flagler County, Florida, and the Department of Revenue of the State of Florida.

SECTION 4. CONFLICTS AND SEVERABILITY. All sections or parts of section 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 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 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DONE, ORDERED, AND ADOPTED this 20th day of September, 2018.

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:

Albert J. Hadeed, County Attorney

RESOLUTION No. 2018-67

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA TO FINALLY ADOPT THE BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2019 IN THE TOTAL AMOUNT OF \$226,957,260 PURSUANT TO THE PROVISIONS OF CHAPTERS 129 AND 200, FLORIDA STATUTES; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the County Administrator, in his role as County Budget Officer, pursuant to the provisions of Section 129.025, Florida Statutes, has caused to be prepared, for the fiscal year ending September 30, 2019, a tentative budget, including estimated revenues and proposed appropriations, for Flagler County, Florida; and

WHEREAS, the County Administrator presented the tentative budget, including his specific recommendations to the Board of County Commissioners, on July 20, 2018; and

WHEREAS, the Board of County Commissioners has held several workshops for the purpose of discussing and recommending changes for the proposed fiscal year 2018-19 budget as submitted by the County Administrator; and

WHEREAS, the Board of County Commissioners held a public hearing on Thursday, September 6, 2018 for the purpose of hearing public input and adopting the tentative budget for the fiscal year ending September 30, 2019; and

WHEREAS, the Board of County Commissioners has duly advertised notice of its intent to adopt its final budget for the fiscal year ending September 30, 2019, as required by Sections 129.03(3)(c) and 200.065, Florida Statutes; and

WHEREAS, the Board of County Commissioners held a public hearing on September 20, 2018 for the purpose of finally adopting the budget for the fiscal year ending September 30, 2019, as required by the provisions of Sections 129.03(3)(c) and 200.065, Florida Statutes.

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

SECTION 1. Attached hereto and marked for identification as "Schedule A" is the adopted annual budget by fund and revenue/expense category for Flagler County for Fiscal Year 2018-19 beginning on October 1, 2018, and ending on September 30, 2019, in the total amount of \$226,957,260 which said budget is hereby finally approved, adopted, and accepted in all respects.

SECTION 2. It is hereby found and determined that each of the expenditures authorized by the budget for the fiscal year ending September 30, 2019, as summarized in Schedule A, is required to fund programs and facilities necessary for essential public purposes affecting the health, welfare and safety of the inhabitants of Flagler County or which are legally mandated by applicable law.

SECTION 3. There are hereby expressly and tentatively appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget.

SECTION 4. 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 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 5. This Resolution shall take effect immediately upon its adoption.

DONE, ORDERED, AND ADOPTED this 20th day of September, 2018.

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:

Albert J. Hadeed
County Attorney

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 2018-19
<u>General Fund (001)</u>	
Revenues	
Ad Valorem Taxes	69,967,096
Licenses & Permits	37,000
Intergovernmental Revenue	6,133,055
Charges for Services	3,727,596
Fines & Forfeitures	91,000
Miscellaneous Revenue	655,409
Interfund Transfers	261,800
Other Sources	911,150
Excess Fees	803,487
Less 5%	(3,498,355)
Cash Carry Forward	10,099,488
Total Revenues	<u>89,188,726</u>
Expenditures	
General Government	24,665,623
Public Safety	41,004,755
Physical Environment	447,496
Transportation	2,873,443
Debt Service	0
Economic Environment	1,140,212
Human Services	4,493,959
Culture/Recreation	5,124,220
Other Uses (Non-Operating)	28,000
Court Related	325,367
Interfund Transfers	1,594,476
Reserves/Contingency	7,491,175
Total Expenditures	<u>89,188,726</u>
<u>Public Works (Fund 102)</u>	
Revenues	
Other Taxes	958,840
Intergovernmental Revenue	862,602
Charges for Services	485,749
Miscellaneous Revenue	7,800
Cash Carry Forward	1,485,351
Total Revenues	<u>3,800,342</u>
Expenditures	
Transportation	2,938,059
Interfund Transfers	19,441
Reserves/Contingency	842,842
Total Expenditures	<u>3,800,342</u>
<u>Legal Aid Fund (Fund 105)</u>	
Revenues	
Fines & Forfeitures	14,800
Miscellaneous Revenue	75
Interfund Transfers	25,406
Less 5%	(744)
Cash Carry Forward	5,777
Total Revenues	<u>45,314</u>
Expenditures	
Human Services	45,314
Total Expenditures	<u>45,314</u>

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 2018-19
<u>Law Enforcement Trust (Fund 106)</u>	
Revenues	
Fines & Forfeitures	10,000
Miscellaneous Revenue	100
Less 5%	(500)
Cash Carry Forward	79,472
Total Revenues	89,072
Expenditures	
Public Safety	89,072
Total Expenditures	89,072
<u>Law Library (Fund 107)</u>	
Revenues	
Fines & Forfeitures	14,000
Miscellaneous Revenue	20
Less 5%	(701)
Cash Carry Forward	1,690
Total Revenues	15,009
Expenditures	
Court Related	12,150
Interfund Transfers	2,859
Total Expenditures	15,009
<u>Court Facilities (Fund 108)</u>	
Revenues	
Intergovernmental Revenue	187,500
Fines & Forfeitures	177,000
Miscellaneous Revenue	5,025
Less 5%	(9,101)
Cash Carry Forward	208,408
Total Revenues	568,832
Expenditures	
General Government Services	250,000
Court Related	298,515
Reserves/Contingency	20,317
Total Expenditures	568,832
<u>Tourist Development Capital Projects (Fund 109)</u>	
Revenues	
Other Taxes	360,000
Miscellaneous Revenue	15,000
Cash Carry Forward	2,085,264
Total Revenues	2,460,264
Expenditures	
Physical Environment	427,615
Culture/Recreation	2,032,649
Reserves	0
Total Expenditures	2,460,264

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 2018-19
<u>Tourist Development Promotions & Advertising (Fund 110)</u>	
Revenues	
Other Taxes	1,620,000
Miscellaneous Revenue	8,000
Cash Carry Forward	791,146
Total Revenues	<u>2,419,146</u>
Expenditures	
Economic Environment	1,758,973
Reserves	660,173
Total Expenditures	<u>2,419,146</u>
<u>Tourist Development Beach Restoration (Fund 111)</u>	
Revenues	
Other Taxes	720,000
Intergovernmental Revenue	6,441,719
Miscellaneous Revenue	15,000
Cash Carry Forward	2,391,664
Total Revenues	<u>9,568,383</u>
Expenditures	
Physical Environment	9,568,383
Total Expenditures	<u>9,568,383</u>
<u>Constitutional Gas Tax (Fund 112)</u>	
Revenues	
Intergovernmental Revenue	23,159,678
Miscellaneous Revenue	10,000
Cash Carry Forward	4,194,897
Total Revenues	<u>27,364,575</u>
Expenditures	
Transportation	12,656,061
Reserves/Contingency	14,708,514
Total Expenditures	<u>27,364,575</u>
<u>Environmentally Sensitive Lands (Fund 117)</u>	
Revenues	
Miscellaneous Revenue	1,000
Cash Carry Forward	127,181
Total Revenues	<u>128,181</u>
Expenditures	
Physical Environment	10,500
Reserves	117,681
Total Expenditures	<u>128,181</u>

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 2018-19
<u>Environmentally Sensitive Lands 2008 (Fund 119)</u>		
Revenues		
Ad Valorem Taxes		959,001
Miscellaneous Revenue		3,000
Less 5%		(47,950)
Cash Carry Forward		964,795
	Total Revenues	<u>1,878,846</u>
Expenditures		
Physical Environment		462,500
Reserves		1,416,346
	Total Expenditures	<u>1,878,846</u>
<u>Utility Regulatory Authority (Fund 120)</u>		
Revenues		
Miscellaneous Revenue		50
Cash Carry Forward		21,833
	Total Revenues	<u>21,883</u>
Expenditures		
Reserves/Contingency		21,883
	Total Expenditures	<u>21,883</u>
<u>800 MHz System Escrow Account (Fund 126)</u>		
Revenues		
Miscellaneous Revenue		1,000
Cash Carry Forward		1,519,274
	Total Revenues	<u>1,520,274</u>
Expenditures		
Public Safety		1,520,274
	Total Expenditures	<u>1,520,274</u>

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 2018-19
<u>North Malacompra Drainage Basin District (Fund 127)</u>	
Revenues	
Miscellaneous Revenue	35,090
Less 5%	(1,750)
Cash Carry Forward	68,031
Total Revenues	101,371
Expenditures	
Physical Environment	1,375
Reserves/Contingency	99,996
Total Expenditures	101,371
<u>Transportation Impact Fee East- Old (Fund 130)</u>	
Revenues	
Miscellaneous Revenue	5,000
Less 5%	0
Cash Carry Forward	2,720,002
Total Revenues	2,725,002
Expenditures	
Transportation	2,300
Reserves/Contingency	2,722,702
Total Expenditures	2,725,002
<u>Transportation Impact Fee West (Fund 131)</u>	
Revenues	
Miscellaneous Revenue	300
Less 5%	0
Cash Carry Forward	132,578
Total Revenues	132,878
Expenditures	
Transportation	400
Reserves/Contingency	132,478
Total Expenditures	132,878
<u>Parks Impact Fee Zone 1 (Fund 132)</u>	
Revenues	
Miscellaneous Revenue	25,100
Less 5%	(1,255)
Cash Carry Forward	104,444
Total Revenues	128,289
Expenditures	
Culture/Recreation	42,650
Reserves/Contingency	85,639
Total Expenditures	128,289

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 2018-19
<u>Parks Impact Fee Zone 2 (Fund 133)</u>	
Revenues	
Miscellaneous Revenue	4,025
Less 5%	(201)
Cash Carry Forward	21,448
Total Revenues	<u>25,272</u>
Expenditures	
Culture/Recreation	6,438
Reserves/Contingency	18,834
Total Expenditures	<u>25,272</u>
<u>Parks Impact Fee Zone 3 (Fund 134)</u>	
Revenues	
Miscellaneous Revenue	10,050
Less 5%	(503)
Cash Carry Forward	48,663
Total Revenues	<u>58,210</u>
Expenditures	
Culture/Recreation	100
Reserves/Contingency	58,110
Total Expenditures	<u>58,210</u>
<u>Parks Impact Fee Zone 4 (Fund 135)</u>	
Revenues	
Miscellaneous Revenue	7,115
Less 5%	(356)
Cash Carry Forward	88,759
Total Revenues	<u>95,518</u>
Expenditures	
Culture/Recreation	250
Reserves/Contingency	95,268
Total Expenditures	<u>95,518</u>

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 2018-19
<u>Transportation Impact Fee New East (Fund 137)</u>		
Revenues		
Miscellaneous Revenue		3,000
Less 5%		0
Cash Carry Forward		807,373
	Total Revenues	810,373
Expenditures		
Transportation		950
Reserves/Contingency		809,423
	Total Expenditures	810,373
<u>Economic Development (Fund 141)</u>		
Revenues		
Miscellaneous Revenue		175
Less 5%		0
Cash Carry Forward		229,337
	Total Revenues	229,512
Expenditures		
Economic Environment		229,512
	Total Expenditures	229,512
<u>SHIP Program (Fund 143)</u>		
Revenues		
Intergovernmental Revenue		350,000
Miscellaneous Revenue		10,500
Interfund Transfer		57,249
Cash Carry Forward		130,508
	Total Revenues	548,257
Expenditures		
Economic Environment		548,257
	Total Expenditures	548,257
<u>Old Kings Road Landfill (Fund 145)</u>		
Revenues		
Miscellaneous Revenue		1,000
Cash Carry Forward		363,245
	Total Revenues	364,245
Expenditures		
Physical Environment		61,800
Reserves/Contingency		302,445
	Total Expenditures	364,245
<u>Construction & Demolition Debris Landfill (Fund 146)</u>		
Revenues		
Miscellaneous Revenue		1,500
Cash Carry Forward		905,165
	Total Revenues	906,665
Expenditures		
Physical Environment		60,100
Reserves/Contingency		846,565
	Total Expenditures	906,665

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 2018-19
<u>Bunnell Landfill (Fund 148)</u>		
Revenues		
Cash Carry Forward		260,075
	Total Revenues	260,075
Expenditures		
Reserves/Contingency		260,075
	Total Expenditures	260,075
<u>CDBG-Neighborhood Stabilization Program (Fund 152)</u>		
Revenues		
Intergovernmental Revenue		20,768
	Total Revenues	20,768
Expenditures		
Economic Environment		20,768
	Total Expenditures	20,768
<u>Bimini Gardens MSTU (Fund 175)</u>		
Revenues		
Licenses and Permits		5,500
Miscellaneous Revenue		60
Less 5%		(278)
Cash Carry Forward		24,834
	Total Revenues	30,116
Expenditures		
General Government		180
Transportation		29,936
	Total Expenditures	30,116
<u>Espanola Special Assessment (Fund 177)</u>		
Revenues		
Licenses and Permits		1,450
Intergovernmental Revenue		250
Miscellaneous Revenue		30
Excess Fees		8
Less 5%		(87)
Cash Carry Forward		11,035
	Total Revenues	12,686
Expenditures		
Human Services		12,686
	Total Expenditures	12,686

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 2018-19
<u>Rima Ridge Special Assessment (Fund 178)</u>	
Revenues	
Licenses and Permits	2,400
Intergovernmental Revenue	400
Miscellaneous Revenue	90
Excess Fees	15
Less 5%	(145)
Cash Carry Forward	32,414
Total Revenues	35,174
Expenditures	
Human Services	7,565
Reserves/Contingency	27,609
Total Expenditures	35,174
<u>Municipal Services (Fund 180)</u>	
Revenues	
Licenses & Permits	16,000
Intergovernmental Revenue	273,000
Charges for Services	299,700
Miscellaneous Revenue	10,150
Cash Carry Forward	537,936
Total Revenues	1,136,786
Expenditures	
General Government	462,909
Public Safety	191,223
Reserves/Contingency	482,654
Total Expenditures	1,136,786
<u>Building Department (Fund 181)</u>	
Revenues	
Licenses & Permits	847,500
Charges for Services	2,200
Fines & Forfeitures	0
Miscellaneous Revenue	11,500
Cash Carry Forward	1,292,781
Total Revenues	2,153,981
Expenditures	
Public Safety	881,907
Reserves/Contingency	1,272,074
Total Expenditures	2,153,981
<u>Public Safety Communication Network (Fund 182)</u>	
Revenues	
Charges for Services	592,055
Miscellaneous Revenue	456,346
Cash Carry Forward	12,356,058
Total Revenues	13,404,459
Expenditures	
Public Safety	13,134,218
Reserves/Contingency	270,241
Total Expenditures	13,404,459

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 2018-19
<u>Domestic Violence (Fund 192)</u>		
Revenues		
Fines & Forfeitures		7,805
Miscellaneous Revenue		28
Less 5%		(390)
Cash Carry Forward		9,357
	Total Revenues	<u><u>16,800</u></u>
Expenditures		
Interfund Transfers		16,800
	Total Expenditures	<u><u>16,800</u></u>
<u>Alcohol & Drug Abuse Trust Fund (Fund 193)</u>		
Revenues		
Fines & Forfeitures		3,650
Miscellaneous Revenue		20
Less 5%		(183)
Cash Carry Forward		3,720
	Total Revenues	<u><u>7,207</u></u>
Expenditures		
Court Related		80
Reserves/Contingency		7,127
	Total Expenditures	<u><u>7,207</u></u>
<u>Court Innovations /Technology (Fund 194)</u>		
Revenues		
Fines & Forfeitures		240,000
Miscellaneous Revenue		5,000
Less 5%		(12,250)
Cash Carry Forward		598,335
	Total Revenues	<u><u>831,085</u></u>
Expenditures		
Court Related		328,594
Reserves/Contingency		502,491
	Total Expenditures	<u><u>831,085</u></u>

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 2018-19
<u>Juvenile Diversion (Fund 195)</u>	
Revenues	
Fines & Forfeitures	15,075
Miscellaneous Revenue	25
Less 5%	(755)
Cash Carry Forward	2,587
Total Revenues	16,932
Expenditures	
Interfund Transfers	16,832
Court Related	100
Total Expenditures	16,932
<u>Crime Prevention Fund (Fund 196)</u>	
Revenues	
Fines & Forfeitures	22,000
Miscellaneous Revenue	300
Less 5%	(1,115)
Cash Carry Forward	58,002
Total Revenues	79,187
Expenditures	
Public Safety	5,250
Interfund Transfers	15,000
Reserves/Contingency	58,937
Total Expenditures	79,187
<u>Court Innovations (Fund 197)</u>	
Revenues	
Fines & Forfeitures	15,000
Miscellaneous Revenue	150
Interfund Transfers	126,447
Less 5%	(758)
Cash Carry Forward	3,662
Total Revenues	144,501
Expenditures	
Court Related	144,501
Total Expenditures	144,501
<u>Teen Court (Fund 198)</u>	
Revenues	
Fines & Forfeitures	18,250
Miscellaneous Revenue	70
Interfund Transfers	51,023
Less 5%	(916)
Cash Carry Forward	1,979
Total Revenues	70,406
Expenditures	
Court Related	70,406
Total Expenditures	70,406

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 2018-19
<u>Judicial Center #32,990,000 General Obligation Bonds, Series 2005 (Fund 211)</u>	
Revenues	
Ad Valorem Taxes	2,082,936
Miscellaneous Revenue	3,000
Less 5%	(104,147)
Cash Carry Forward	465,916
Total Revenues	<u>2,447,705</u>
Expenditures	
Debt Service	1,793,963
Reserves/Contingency	653,742
Total Expenditures	<u>2,447,705</u>
<u>Bond-Capital Improvement Referendum (Fund 212)</u>	
Revenues	
Other Taxes	192,723
Intergovernmental Revenue	2,660,709
Miscellaneous Revenue	10,000
Cash Carry Forward	3,056,235
Total Revenues	<u>5,919,667</u>
Expenditures	
Debt Service	2,961,428
Reserves/Contingency	2,958,239
Total Expenditures	<u>5,919,667</u>
<u>Taxable Special Assessment Revenue Series 2018 (Fund 213)</u>	
Revenues	
Licenses & Permits	138,088
Total Revenues	<u>138,088</u>
Expenditures	
General Government Services	138,088
Total Expenditures	<u>138,088</u>
<u>Taxable Special Assessment Revenue Series 2018B (Fund 214)</u>	
Revenues	
Licenses & Permits	734,541
Less 5%	(36,727)
Total Revenues	<u>697,814</u>
Expenditures	
General Government Services	697,814
Total Expenditures	<u>697,814</u>
<u>Environmentally Sensitive Lands 2008 (Fund 219)</u>	
Revenues	
Ad Valorem Taxes	1,166,443
Miscellaneous Revenue	5,000
Less 5%	(58,322)
Cash Carry Forward	1,137,204
Total Revenues	<u>2,250,325</u>
Expenditures	
Debt Service	1,168,100
Reserves/Contingency	1,082,225
Total Expenditures	<u>2,250,325</u>

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 2018-19
<u>Emergency Communications E911 (Fund 302)</u>	
Revenues	
Intergovernmental Revenue	461,327
Charges for services	0
Miscellaneous Revenue	1,000
Cash Carry Forward	377,032
Total Revenues	839,359
Expenditures	
Public Safety	420,351
Reserves/Contingency	419,008
Total Expenditures	839,359
<u>Beachfront Parks Capital (Fund 307)</u>	
Revenues	
Miscellaneous Revenue	2,500
Cash Carry Forward	394,760
Total Revenues	397,260
Expenditures	
Culture/Recreation	1,400
Reserves/Contingency	395,860
Total Expenditures	397,260
<u>Beachfront Park Maintenance (Fund 308)</u>	
Revenues	
Miscellaneous Revenue	2,000
Cash Carry Forward	757,446
Total Revenues	759,446
Expenditures	
Culture/Recreation	29,700
Reserves/Contingency	729,746
Total Expenditures	759,446
<u>1/2 Center Discretionary Sales Tax (Fund 311)</u>	
Revenues	
Other Taxes	3,095,608
Intergovernmental Revenue	800,000
Miscellaneous Revenue	1,037,500
Interfund Transfers	918,500
Cash Carry Forward	4,992,826
Total Revenues	10,844,434
Expenditures	
General Government	2,400
Public Safety	958,429
Physical Environment	2,942,674
Transportation	20,000
Human Services	125,000
Culture/Recreation	1,854,372
Interfund Transfers	1,000,000
Reserves/Contingency	3,941,559
Total Expenditures	10,844,434

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 2018-19
<u>2015 Capital Improvements Bond Fund 312</u>	
Revenues	
Miscellaneous Revenue	7,500
Cash Carry Forward	878,900
Total Revenues	886,400
Expenditures	
General Government	561,601
Public Safety	324,799
Total Expenditures	886,400
<u>Taxable Special Assessment Revenue Series 2018 (Fund 313)</u>	
Revenues	
Cash Carry Forward	130,158
Total Revenues	130,158
Expenditures	
Physical Environment	130,158
Total Expenditures	130,158
<u>Taxable Special Assessment Revenue Series 2018B (Fund 314)</u>	
Revenues	
Cash Carry Forward	688,674
Total Revenues	688,674
Expenditures	
Physical Environment	688,674
Total Expenditures	688,674
<u>Marineland Acres Drainage Basin District (Fund 318)</u>	
Revenues	
Licenses & Permits	123,930
Miscellaneous Revenue	600
Cash Carry Forward	239,174
Total Revenues	363,704
Expenditures	
General Government	2,500
Transportation	45,640
Reserves	315,564
Total Expenditures	363,704
<u>2008 ESL Referendum (Fund 319)</u>	
Revenues	
Miscellaneous Revenue	1,500
Cash Carry Forward	2,980,539
Total Revenues	2,982,039
Expenditures	
Physical Environment	70,428
Culture/Recreation	2,071,063
Reserves	840,548
Total Expenditures	2,982,039

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 2018-19
<u>Airport (Fund 401)</u>	
Revenues	
Licenses & Permits	500
Intergovernmental Revenue	1,065,354
Charges for Services	2,238,755
Miscellaneous Revenue	49,507
Less 5%	(114,440)
Cash Carry Forward	400,000
Total Revenues	<u>3,639,676</u>
Expenses	
Transportation	2,312,312
Interfund Transfers	1,363
Reserves/Contingency	1,326,001
Total Expenses	<u>3,639,676</u>
<u>Sanitary Landfill (Fund 402)</u>	
Revenues	
Intergovernmental Revenue	90,909
Charges for Services	1,200
Miscellaneous Revenue	8,000
Cash Carry Forward	1,244,795
Total Revenues	<u>1,344,904</u>
Expenses	
Physical Environment	633,323
Reserves/Contingency	711,581
Total Expenses	<u>1,344,904</u>
<u>Beverly Beach Utilities (Fund 404)</u>	
Revenues	
Intergovernmental Revenue	124,463
Charges for Services	666,430
Miscellaneous Revenue	43,660
Cash Carry Forward	960,563
Total Revenues	<u>1,795,116</u>
Expenses	
Physical Environment	970,315
Reserves/Contingency	824,801
Total Expenses	<u>1,795,116</u>
<u>Residential Solid Waste Collection (Fund 405)</u>	
Revenues	
Other Taxes	191,030
Charges for Services	1,622,617
Miscellaneous Revenue	6,500
Excess Fees	6,000
Cash Carry Forward	386,297
Total Revenues	<u>2,212,444</u>
Expenses	
Physical Environment	1,698,625
Interfund Transfers	230,000
Reserves/Contingency	283,819
Total Expenses	<u>2,212,444</u>

SCHEDULE A REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 2018-19
<u>Flagler County Utility at Plantation Bay Fund (407)</u>	
Revenues	
Intergovernmental Revenue	2,447,611
Charges for Services	2,291,961
Miscellaneous Revenue	454,880
Other Sources	3,867,878
Cash Carry Forward	2,684,101
Total Revenues	<u>11,746,431</u>
Expenses	
Physical Environment	9,363,393
Reserves/Contingency	2,383,038
Total Expenses	<u>11,746,431</u>
<u>Health Insurance Fund (Fund 603)</u>	
Revenues	
Miscellaneous Revenue	9,379,500
Cash Carry Forward	2,936,529
Total Revenues	<u>12,316,029</u>
Expenditures	
General Government	48,610
Other Uses	9,503,880
Reserves/Contingency	2,763,539
Total Expenditures	<u>12,316,029</u>
<u>Daytona North Service District (Fund 702)</u>	
Revenues	
Other Taxes	78,057
Licenses & Permits	260,000
Miscellaneous Revenue	3,100
Excess Fees	1,500
Less 5%	(17,133)
Cash Carry Forward	817,461
Total Revenues	<u>1,142,985</u>
Expenditures	
General Government	28,300
Transportation	268,650
Reserves/Contingency	846,035
Total Expenditures	<u>1,142,985</u>
Expenses	226,957,260
Revenues	226,957,260
Difference	<u>0</u>

PAY CLASSIFICATION SYSTEM

<u>HOURLY</u> (NON-EXEMPT)	ANNUAL SALARY			HOURLY SALARY		
PAY GRADE 32	\$22,859.20	-	\$40,726.40	\$10.99	-	\$19.58
19 Hour Transportation Driver						
Adult Day Care Certified Nurses Asst. (CNA-CS)						
Adult Day Care Certified Nurses Asst. -On Call						
Adult Day Care LPN						
GAL Case Coordinator						
Economic Development Specialist						
Equipment Operator I						
Household Hazardous Waste Technician						
Library Assistant I						
Maintenance Technician						
Receptionist						
Recreation Leader						
Staff Assistant II						
Tourism Marketing Assistant						
Tradesworker I Maintenance						
Transportation Driver						
Transportation Driver – On Call						
PAY GRADE 33	\$25,688.00	-	\$42,744.00	\$12.35	-	\$20.55
Airport Attendant						
Custodian/Maintenance Technician						
Family Consumer Science Assistant						
Library Assistant II						
Park Ranger						
Tradesworker I Construction						
PAY GRADE 34	\$26,686.40	-	\$44,699.20	\$12.83	-	\$21.49
Equipment Operator II						
Library Assistant III						
Senior Services Clerk						
Senior Services Program Aide						
Service Mechanic						
Tradesworker II Maintenance						
Traffic Sign Technician						
Transportation Dispatch Clerk						
Utility Maintenance Technician I						

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY			HOURLY SALARY		
PAY GRADE 35	\$29,224.00	-	\$47,320.00	\$14.05	-	\$22.75
Accounting Clerk						
Extension Program Assistant						
Mechanic I						
Short Term Vacation Rental Code Compliance Officer						
Site Leader (Congregate Meals)						
Veteran Services Counselor						
PAY GRADE 36	\$29,265.60	-	\$49,088.00	\$14.07	-	\$23.60
Admin & E911 Data Base Specialist						
Administrative Assistant						
Central Permitting Technician						
Emergency Management Technician						
Equipment Operator III						
Mechanic II/Service Advisor						
Property Control Agent						
Tradesworker II Construction						
Transportation Coordinator						
PAY GRADE 37	\$33,155.20	-	\$53,185.60	\$15.94	-	\$25.57
Facilities Contract Coordinator						
Tradesworker III Maintenance						
Utility Maintenance Tech II						
PAY GRADE 38	\$33,612.80	-	\$53,830.40	\$16.16	-	\$25.88
Drug Court Coordinator						
Pretrial Services Officer						
Safe Haven Program Coordinator						
Senior Services Case Manager						
Solid Waste Inspector						
Teen Court Coordinator						
Utility Maintenance Tech III						

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY			HOURLY SALARY		
PAY GRADE 39	\$33,820.80	-	\$56,284.80	\$16.26	-	\$27.06
Drafter/CAD Technician						
GIS Specialist						
Librarian I						
Marketing Specialist						
Office Manager						
Procurement Analyst						
Public Relations & Marketing Specialist						
Senior Procurement Analyst						
Tradesworker III Construction						
Tradesworker IV Maintenance						
PAY GRADE 40	\$35,692.80	-	\$57,137.60	\$17.16	-	\$27.47
Code Enforcement Inspector						
Development Inspector						
Engineering Inspector						
Equipment Operator IV						
Human Services Case Manager						
IT Support Specialist I						
Mechanic II						
Mechanic II EVT						
Mechanic II TVT						
Senior Services Case Manager						
PAY GRADE 41	\$37,232.00	-	\$60,382.40	\$17.90	-	\$29.03
Energy Management Coordinator						
IT Support Specialist II						
Legal Assistant						
Mechanic III						
Senior Legal Assistant						
Tradesworker IV Construction						
PAY GRADE 42	\$38,376.00	-	\$61,734.40	\$18.45	-	\$29.68
Accountant I						
Budget Analyst						
Librarian II						
Tourism Sales & Grants Manager						
Transportation Manager						
Chief of Trades						
Utility Systems Operator						
Utility Systems Technician						

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY			HOURLY SALARY		
PAY GRADE 44	\$43,160.00	-	\$71,073.60	\$20.75	-	\$34.17
Adult Day Care Coordinator Substitute						
Adult Day Care Program Manager Substitute						
Building Inspector II						
Construction Inspector						
E911 GIS Specialist						
IT Applications Administrator						
Logistics Manager						
Senior Chief of Trades						
Utilities Maintenance Supervisor						
PAY GRADE 45	\$46,675.20	-	\$80,912.00	\$22.44	-	\$38.90
Benefits & Wellness Manager						
Executive Administrative Assistant						
Executive Administrative Assistant to County Administrator						
Senior Budget Analyst						
PAY GRADE 46	\$65,436.80	-	\$85,009.60	\$31.46	-	\$40.87
Senior Building Inspector						

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY			HOURLY SALARY		
<u>EMERGENCY SERVICES</u>						
PAY GRADE 300	Negotiable					
Medical Director						
PAY GRADE 301	\$33,248.80	-	\$55,733.60	\$11.12	-	\$18.64
EMT						
PAY GRADE 302	\$37,076.00	-	\$56,032.60	\$12.40	-	\$18.74
Firefighter/EMT 56 hour						
Firefighter/EMT/Lieutenant						
PAY GRADE 303	\$38,870.00	-	\$61,623.90	\$13.00	-	\$20.61
Paramedic-56 hour						
Firefighter/EMT/Captain						
PAY GRADE 400	\$44,371.60	-	\$61,384.70	\$14.84	-	\$20.53
F/R Firefighter/Paramedic						
PAY GRADE 401	\$52,594.10	-	\$74,211.80	\$17.59	-	\$24.82
F/R Firefighter/Paramedic Lieutenant						
PAY GRADE 402	\$68,022.50	-	\$70,115.50	\$22.75	-	\$23.45
F/R Battalion Chief						

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY			HOURLY SALARY		
<u>PROFESSIONAL</u> (EXEMPT/SHARED)						
PAY GRADE 99	\$21,507.20	-	\$42,036.80	\$10.34	-	\$20.21
4-H Extension Agent I						
County Extension Director						
Horticulture Agent I						
Multi-County Agriculture Agent II						
 <u>MANAGEMENT</u> EXEMPT						
PAY GRADE 500	\$41,204.80		\$61,817.60	\$19.81		\$29.72
Emergency Management Planner						
GIS & E911 Addressing Coordinator						
IT Infrastructure Administrator						
Land Management Coordinator						
Land Management Technician						
Public Safety Systems Specialist						
Public Works Supervisor						
Veteran's Services Officer						
Video Production Coordinator						
 <u>MANAGEMENT</u> EXEMPT						
PAY GRADE 506	\$49,774.40	-	\$72,945.60	\$23.93	-	\$35.07
Adult Day Care Program Manager						
Assistant Road & Bridge Manager						
Community Paramedic						
Development Engineer						
Emergency Management Senior Planner						
Fire Marshall						
Fire Rescue Training Officer						
Fleet Services Manager						
IT Support Manager						
Operations and Financial Manager						
Paralegal						
Planner						
Public Information Officer						
Public Safety Systems Coordinator						
SHIP Administrator						
Special Projects Coordinator						
Tourism Marketing Manager						
 PAY GRADE 509	\$50,294.40	-	\$72,425.60	\$24.18	-	\$34.82
Assistant Library Director						
Chief Building Inspector						
Code Enforcement Supervisor/Inspector						
Fire Rescue Training Officer (Senior)						

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY			HOURLY SALARY		
PAY GRADE 512	\$51,604.80	-	\$87,776.00	\$24.81	-	\$42.20
Assistant County Attorney						
DEO Project Manager						
Development Review Planner						
Financial Management Coordinator						
General Services Assistant Director						
Human Services Program Manager						
IT Applications Manager						
IT Infrastructure Manager						
Parks & Recreation Manager						
Project Manager						
Public Lands & Natural Resources Manager						
Purchasing Manager						
Senior Services Program Manager						
Utility Services Coordinator						
PAY GRADE 514	\$56,451.20	-	\$92,955.20	\$27.14	-	\$44.69
Budget Manager						
Road & Bridge Manager						
PAY GRADE 515	\$58,468.80	-	\$96,283.20	\$28.11	-	\$46.29
Project Administrator						
Social Services Director						
PAY GRADE 517	\$81,889.60	-	\$102,606.40	\$39.37	-	\$49.33
Chief Pilot						
Flight Operations Chief						
Library Director						
Planning Director						
PAY GRADE 519	\$92,705.60	-	\$108,846.40	\$44.57	-	\$52.33
Assistant Public Works Director/Assistant County Engineer						
Chief Building Official						
Emergency Services Director						
Fire Rescue Deputy Chief						
Public Safety Emergency Manager						

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY		HOURLY SALARY	
PAY GRADE 521	\$95,513.60	- \$129,126.40	\$45.92	- \$62.08
Executive Director for Economic Opportunity				
Financial Services Director				
Fire Rescue Chief				
General Services Director				
Innovation Technology Director				
Airport Director				
Community Services Director				
Growth Management Director				
Tourism Development Director				
PAY GRADE 525	\$100,006.40	\$159,660.80	\$48.08	\$76.76
Deputy County Administrator				
Deputy County Attorney				
Public Works Director/County Engineer				
PAY GRADE 550				
County Administrator				
County Attorney				

Determined by
BOCC